



# Annual Operating Budget

**City of  
Escondido**  
*California*

**Fiscal  
Year**  
*2021/22*

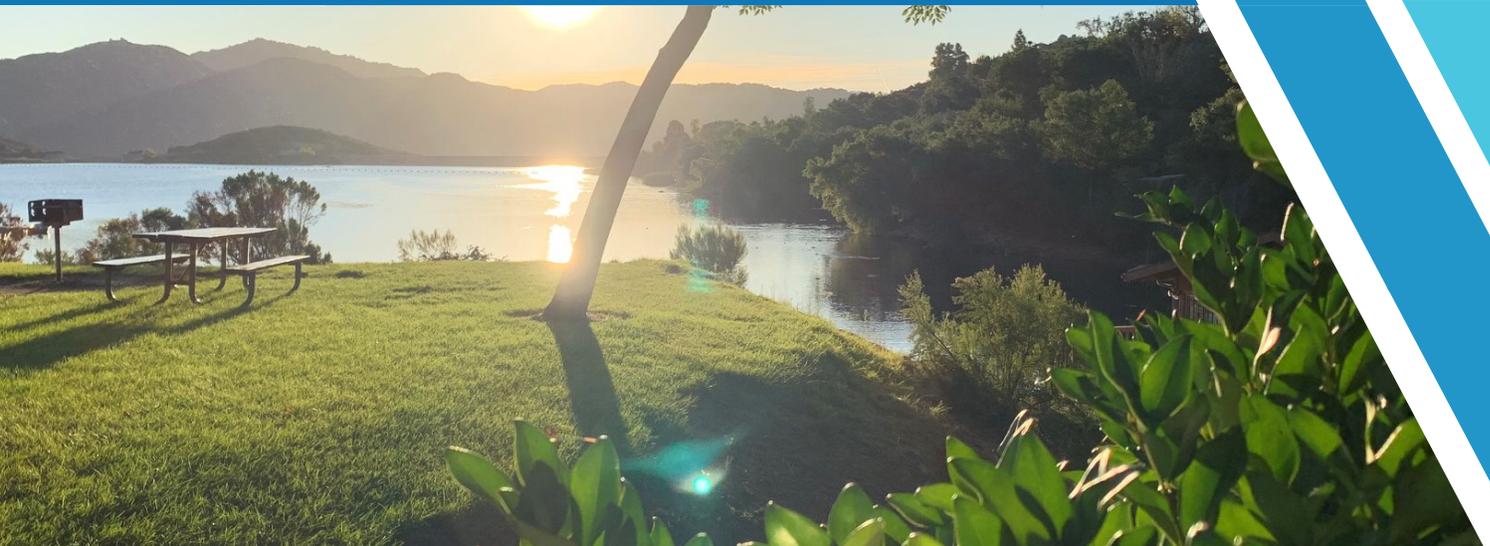


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# Annual Operating Budget

CITY OF ESCONDIDO - California

**FISCAL YEAR 2021/22**



**Paul McNamara**

*Mayor*



**Consuelo Martinez**

*Councilmember  
District One*



**Tina Inscoe**

*Councilmember  
District Two*



**Joe Garcia**

*Councilmember  
District Three*



**Michael Morasco**

*Deputy Mayor  
District Four*

**CITY MANAGER**

Jeffrey R. Epp

**DEPUTY CITY MANAGER/  
DIRECTOR OF COMMUNICATIONS &  
COMMUNITY SERVICES**

Joanna Axelrod

**DEPUTY CITY MANAGER/  
DIRECTOR OF UTILITIES**

Christopher McKinney

**DEPUTY CITY MANAGER/  
DIRECTOR OF INFORMATION SYSTEMS**

Robert Van De Hey

*Prepared by the Finance Department*

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FY 2021/22 Operating Budget  
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# ***Introduction***

**CITY OF ESCONDIDO  
FY 2021/22 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 2021/22. Our team has prepared this budget for your final approval after considering comments from the public and your input at a previous meeting. The budget is balanced without the use of reserves. The appropriation total for all operating funds is \$218.8 million and for the General Fund is \$117.1 million. A budget serves as a financial planning document to reflect City priorities and needs, and continue providing core services. This budget sets the stage for a safe, clean, and efficiently run City in the upcoming fiscal year.

The City's budget process begins in December each year with a review and update of the General Fund long-term financial plan. This plan identifies future challenges and opportunities, as well as fiscal imbalances, and serves as the framework for the development of the Fiscal Year 2021/22 General Fund operating budget. Prior to the economic impacts of COVID-19, the General Fund long-term financial plan projected annual deficits growing to \$13 million by Fiscal Year 2023/24 and further deficits continuing over the next 15 years. In spite of many positive economic developments, federal aid packages, and a robust vaccine rollout in recent months, the restrictions from the COVID-19 pandemic have continued to negatively impact certain General Fund revenue sources although not to the degree that was anticipated one-year ago. Overall General Fund projected revenue for Fiscal Year 2021/22 is estimated to increase 2% from the Fiscal Year 2020/21 amended revenue projection.

Sales tax is the largest General Fund revenue source at 39% of total. The restrictions from the pandemic have continued to negatively impact sales tax revenue when compared to the prior year activity. However, bright spots which included increased receipts from construction activities and the County Pool (reflecting the City's share of online sales) led to an actual increase in revenue from the prior year. Based on an analysis of the trend in year-to-date tax receipts and an examination of the local economy, the City's sales tax revenue is anticipated to increase in FY2021/22 by 7% to reach \$42.1 million.

Property tax revenue also represent a major funding source for the City at 29% of the General Fund and is projected to grow by 3% next year due to increased development activity and a strong demand for housing. Other taxes are projected to increase by 5% from the prior year based on population, inflation factors, and historic revenue trends. In addition, due to the mass deployment of vaccines and pent up demand for travel, Transient Occupancy Tax is projected to increase by 2.7%. These increases will be offset by decreases in charges for services due to the uncertainty of the demand for programs and services as a result of the pandemic.

Despite the positive revenue projections, with no new revenue source identified for the upcoming fiscal year, the cost reductions to prepare and balance the budget for Fiscal Year 2021/22 would require a significant impact on City staff and the services the City provides. In the prior fiscal year, Departments were required to submit budget reductions which averaged around an 8% decrease from the prior year. Even after these cost saving measures, the budget relied on \$4 million of one-time funds to balance. Compounding the issue is the increasing pressure for City services, particularly in the areas of traffic safety and homelessness.

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**City Manager's Transmittal Letter**

The General Fund Fiscal Year 2021/22 Operating Budget is projected to grow by 6% compared to the prior year. Certain significant budget changes have been made to reflect the increased demand for City services around traffic safety and homelessness, and hence reflect City priorities. The budget includes a multi-faceted strategy to improve traffic flow and safety throughout the City by providing additional resources to the Engineering, Police, and Public Works department budgets. In order to address the challenges and demands for service and implement the City's strategy for addressing homelessness, the budget provides the additional staff and resources necessary for essential services such as homeless encampment clean-up, patrolling hotspots, and removing refuse, to be provided seven-days per week. The budget also restores three police officer positions to the Community Oriented Policing and Problem Solving (COPPS) Unit to provide a more effective, efficient and consistent level of service by increasing coverage and proactivity to further the City's approach for addressing the community impacts of homelessness while being sensitive to the importance of tackling underlying causes and helping people.

To maintain a balanced budget and yet continue an appropriate level of service and address City priorities, the Fiscal Year 2021/22 budget uses the final one-time source of funds from the Successor Agency Redevelopment Loan repayment and a transfer from the Section 115 Pension Trust Fund. Since at least 2017, the City has maintained balance as a result of modest economic growth and stability and a combined strategy of a hardline on expenditures, cost saving measures that included reducing staff, deferring infrastructure maintenance, investing in technology to reduce ongoing costs, and outsourcing services. However, until revenue is increased on an ongoing and structural basis, the City must continue to rely on short-term, one-time resources to continue operations and avoid drastic cuts to City services.

On March 11, 2021, the American Rescue Plan Act of 2021 ("ARPA") was signed into law which will provide the City approximately \$38 million to ease the overall economic impact from the COVID-19 pandemic. While there are limitations on the use of the funds, they may be used to support a city's operations to the extent that the city lost the equivalent amount of revenue. Due to the timing of the Operating Budget adoption, staff will bring forward a separate budget recommendation with how those funds will be utilized based on the rules provided by the U.S. Department of Treasury which may result in an adjustment to the proposed General Fund or Enterprise Fund budgets for Fiscal Year 2021/22. Although the money received from ARPA may provide a one-time source of funds to make up for lost revenue, the money will not address the City's structural budget gap because it is not an ongoing source of revenue.

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

CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
City Manager's Transmittal Letter

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

All of the City employees strive to provide a City that is safe, clean and efficiently run. We appreciate the leadership of our elected officials and look forward to working with the City Council on the budget issues and safeguarding the City's financial health.

Respectfully submitted,



JEFFREY R. EPP  
City Manager

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**City Profile & History**

**City Profile:**

The City of Escondido is an established community with a population of 151,688 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 18<sup>th</sup> to early 19<sup>th</sup> century, Spain controlled the land and many missions were established in California. After Mexico gained its independence from Spain, the Mexican Secularization Act of 1833 was passed. This Act eventually called for the disestablishment of the missions and most of the California Mission

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
City Profile & History**

land was sold or given away in large grants called ranchos. Escondido was part of the former Rancho Rincon del Diablo (“Devil’s Corner”). This land consisted of 12,633 acres and was granted to Juan Bautista Alvarado in 1843 by Mexican Governor Manuel Micheltoena. 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 2021/22 Operating Budget  
City Mission, Values & Strategic Goals**

**City Mission:**

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



**Values:**

- Safety
- Cleanliness
- Efficiency

**Strategic Goals:**

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

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

Economic Development, Fiscal Management, Neighborhood Improvement, and Public Safety. From time to time, particularly during periods of political change, or such as early 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
3. **NEIGHBORHOOD IMPROVEMENT**  
Goal: Improve aesthetics, design, land uses, services and accessibility to support community needs
4. **PUBLIC SAFETY**  
Goal: Maintain a safe environment for Escondido with high quality emergency services

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**

The City of Escondido’s fiscal year 2021/22 total operating budget totals \$218.8 million. The operating budget is comprised of twenty-six different funds. The City’s General Fund budget totals \$117.1 million; Enterprise funds total \$93.5 million; other remaining funds total \$8.2 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2021/22 operating budget.

**GENERAL FUND**

The following 2021/22 General Fund sources and uses of funds is balanced with the one-time use of a portion of the Section 115 Pension Trust:

**Sources of Funds:**

Operating Revenue	\$107,219,510
Transfer from Gas Tax Fund	2,055,000
Transfer from Section 115 Pension Trust Fund	6,086,040
Advance Payback from Successor Agency-Redevelopment	2,194,370
<b>TOTAL, Sources</b>	<b><u><u>\$117,554,920</u></u></b>

**Uses of Funds:**

Operating Budget	\$117,063,760
Transfer to Reidy Creek Golf Course-Debt Service	365,620
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	100,540
<b>TOTAL, Uses</b>	<b><u><u>\$117,554,920</u></u></b>

**GENERAL FUND SOURCES OF FUNDS**

Available General Fund resources are anticipated to be \$117.6 million. The proposed Fiscal Year 2021/22 General Fund revenue estimate is \$107.2 million. This represents an increase of \$2.2 million or 2 percent over the Fiscal Year 2020/21 revised revenue projections. The balance of funding is comprised of \$8.1 million in transfers from other funds and \$2.2 million from the advance payback from the Successor Agency – Redevelopment Fund.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**

The following are the basic components underlying revenue projections in Fiscal Year 2021/22:

<u>Revenue</u>	<u>2020/21 Revised</u>	<u>2021/22 Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
Sales Tax	\$39,431,300	\$42,147,300	\$2,716,000	7%
Property Tax	30,022,000	30,925,000	903,000	3
Other Taxes	13,039,800	13,680,000	640,200	5
Permits and Licenses	10,396,820	1,412,500	(505,520)	(26)
Fines and Forfeitures	750,000	908,000	158,000	21
Intergovernmental	3,487,000	3,341,000	(146,000)	(4)
Charges for Services	10,396,820	10,169,710	(227,110)	(2)
Investment and Rental Income	4,261,000	4,313,000	52,000	1
Other Revenue	352,200	323,000	(29,200)	(8)
One-time Revenue	1,337,520	0	(1,337,520)	(100)
<b>Total with One-Time Revenue</b>	<b>\$104,995,660</b>	<b>\$107,219,510</b>	<b>\$2,223,850</b>	<b>2%</b>
<b>Total excluding One-Time Revenue</b>	<b>\$103,658,140</b>	<b>\$107,219,510</b>	<b>\$3,561,370</b>	<b>3%</b>

- Sales Tax** revenue is highly sensitive to economic conditions and is impacted by the levels of unemployment, consumer confidence, and per-capita income that drive spending and growth in sales tax receipts. While these numbers were at record highs leading into 2020, the economic impacts of the restrictions due to COVID-19 reduced the Fiscal Year 2019/20 revenue by \$2.0 million or 5% from the prior fiscal year and an additional decline of 3% was expected in Fiscal Year 2020/21. The restrictions from the COVID-19 pandemic have continued to negatively impact sales tax revenue when compared to the prior year activity. However, bright spots which included increased receipts from construction activities and the County Pool (reflecting the City's share of online sales) led to an actual increase in revenue by \$1.1 million or 4.7% from the prior year.

The City works closely with its sales tax consultant, AvenulInsights, in projecting sales tax revenue. Based on AvenulInsights analysis of the trend in year-to-date tax receipts and an examination of the local economy, the City's sales tax revenue is



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**

anticipated to increase in Fiscal Year 2021/22 by 7% to reach \$42.1 million.

The largest economic segments in the City are transportation, construction, and receipts from the County Pool. Together these segments generate 70% of the total sales tax revenues. The transportation segment includes new and used auto sales and service stations, and is projected to increase by 8% or \$1.0 million from the prior year. Due to stimulus funds, rising vaccination rates and the progressive reopening of the economy, consumer confidence and spending are anticipated to continue to increase resulting in a strong demand for new and used auto sales. The construction sales tax segment accounts for revenue generated from building materials, including both wholesale and general retail, and is projected to increase by 16% from the prior year. This is due to an increase in the price of goods, such as lumber and steel, an increase in ongoing development and construction projects in the City, and a continuation of home improvement projects from homeowners. The economic sales tax category which has been negatively impacted throughout the pandemic continues to be general retail sales in brick and mortar stores like family apparel, department, and electronics/appliance stores, projected to decline by 5% compared to the prior fiscal year. Conversely, online sales are projected to increase by 5.6% from the prior year, which reflects the shift from brick and mortar stores to online sales.

- **Property Tax** revenues also represent a major funding source for the City at 29% 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. The consumer price index in California (the “CCPI”) from October 2018 to October 2019 was 2.98% and this caused the inflation factor that was applied to the Fiscal Year 2020/21 tax roll to be the full 2% allowed by Proposition 13. CCPI for the period of October 2019 to October 2020 fell to 1.036% and this resulted in the inflation adjustment to be applied to tax roll values for Fiscal Year 2021/22 to be 1.036%, just over half of the rate for Fiscal Year 2020/21. However, assessed valuations will be positively influenced by the current and projected development activity, such as permit, inspection and plan checks, in conjunction with the current low interest rate environment, which indicate continued growth in property sales. Growth is expected to continue and housing demand, especially in the new home market, remains strong. As a result, overall property tax revenue is estimated at \$30.9 million in Fiscal Year 2021/22 and represents a 3% increase from the prior fiscal year.

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 \$15.7 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 two percent to 0.65 percent 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.

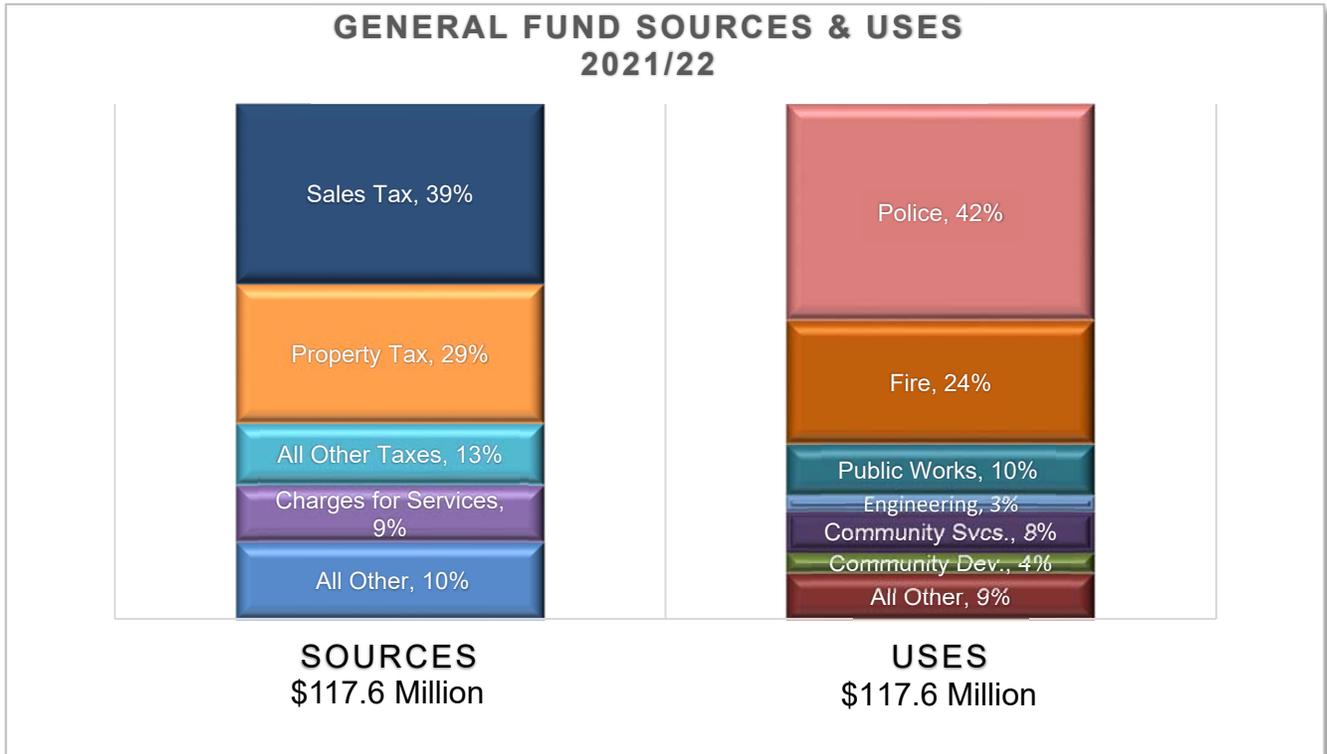
- **Other Taxes**, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund (“RPTTF”) residual payment, account for 13% of General Fund revenue. These other taxes are projected to increase by 4.9% to reach projected revenue of \$13.7 million. The City collects franchise

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**

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 \$7.5 million, an increase of 1.6% from the prior year. Revenue growth is projected based on population, inflation factors, and historic revenue trends. In addition, due to the mass deployment of vaccines and pent up demand for travel, Transient Occupancy Tax is projected to increase by 2.7% to reach \$1.7 million.

- **Permits and Licenses** that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to decrease from the amended Fiscal Year 2020/21 revenue but increase by 52% compared to the Fiscal Year 2019/20 actual revenue in the upcoming year to reach a projected revenue of \$1.4 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 \$908,000. Fines and forfeitures are collected by the City for vehicle code fines, parking ticket fines, other court fines, library fines, code enforcement citations and impound fees.
- **Intergovernmental** revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants and is projected to decrease overall by approximately \$146,000.
- **Charges for Services** are projected to remain stable compared to the prior fiscal year with estimated revenue of \$10.2 million. Charges for services include paramedic fees and Community Services fees for recreational and community activities. Revenue estimates are based on the projected number of facilities and classes, number of participants, fee levels, and staff's estimate of demand for programs and services.
- **Investment and Rental Income** includes income from City owned properties and interest earned from investing activities. This revenue is projected to remain flat to reach revenue of \$4.3 million. The City plans to prepay the annual unfunded accrued liability ("UAL") for the Safety and Miscellaneous Plans in July 2021, which will result in additional benefit to the General Fund.
- **Other Revenue** or miscellaneous receipts projections have been decreased by approximately \$29,000 to be more in line with prior year actual amounts for certain accounts.
- **One-time Revenue** - While the Fiscal Year 2021/22 Operating Budget includes using approximately \$2.2 million of Advance Payback from Successor Agency – Redevelopment to balance the budget, the City is not currently budgeting any one-time revenue in Fiscal Year 2021/22. The City's financial policy allows for the use of one-time resources to pay for non-recurring expenditures, provide transitional funding of operations for a limited time period, add to reserves, or pay down unfunded liabilities. One-time revenue budgeted in Fiscal Year 2020/21 included fire assistance reimbursements of \$1.3 million.

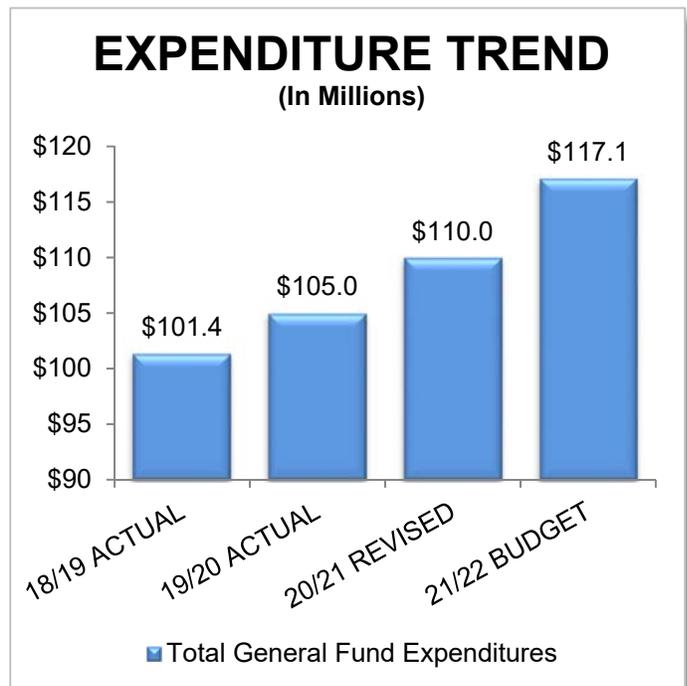
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**



**GENERAL FUND USES OF FUNDS**

Proposed total uses of funds for Fiscal Year 2021/22 are \$117.6 million. The total proposed General Fund Operating Budget is \$117.1 million. It has increased by approximately \$9.5 million or 8.8% compared to the Fiscal Year 2020/21 Operating Budget adopted on June 11, 2020. Other uses of funds include approximately \$491,000 in transfers to other operating funds.

The following General Fund expenditures by department chart compares total Fiscal Year 2021/22 projected expenditures to revised amounts projected for the previous year.



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Overview**

<u>Department</u>	<u>2020/21 Revised</u>	<u>2021/22 Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
General Gov't Support Services	\$5,739,830	\$6,283,090	\$543,260	9%
Community Services	8,779,470	9,184,420	404,950	5
Community Development	4,740,150	5,033,840	293,690	6
Public Works	10,100,860	12,281,870	2,181,010	22
Engineering	2,567,190	3,027,830	460,640	8
Police	46,117,070	49,006,130	2,889,060	6
Fire	27,327,700	27,914,950	587,250	2
Community Relations & CCAE	2,535,050	2,412,680	(122,370)	(5)
Non-departmental	2,103,580	1,918,950	(184,630)	(9)
<b>Total Expenditures</b>	<b>\$110,010,900</b>	<b>\$117,063,760</b>	<b>\$7,052,860</b>	<b>6%</b>

Certain significant budget changes have been included in the Fiscal Year 2021/22 Operating Budget to reflect specific public service needs and hence reflect City priorities and are discussed below.

**Traffic Safety**

The Fiscal Year 2021/22 budget includes a multi-faceted strategy to improve traffic flow and safety throughout the City. This strategy impacts the Engineering, Police, and Public Works department budgets. The strategy provides resources necessary to improve the City's infrastructure, operate a responsive transportation system and to address transportation safety. The annual cost for the additional resources is approximately \$540,000.

This addition has been included in the budget for several reasons. When compared to 59 similar-sized cities, Escondido ranks 9th for fatal and injury crashes, 8th for alcohol involved crashes, 12th for pedestrian involved crashes, and 15th for speed-related crashes. During Fiscal Year 2021/22, a systematic analysis of collision data will be conducted to identify cost effective improvement strategies with the goal of reducing collisions Citywide. This Local Roadway Safety Plan (LRSP) will make the City eligible for continued grants through the Highway Safety Improvement program to make the recommended safety-related improvements to the City's transportation network.

From an efficiency standpoint, this strategic priority also provides a plan to improve the responsiveness of the City's transportation system. Escondido has been selected to receive \$1.16 million in Caltrans Highway Safety Improvement funds to upgrade its traffic signal communication and controller system. The upgraded hardware and communication system will better respond to traffic conditions, alert staff to detection and other equipment failures, and also allow staff to access real-time video images at priority intersections so that adjustments can be made in response to severe congestion and emergencies. The new controllers will also

**CITY OF ESCONDIDO  
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provide safety benefits, such as red/green light extensions where conflicts are detected. To maximize the benefit from this grant funded aspect, the budget includes:

- Improve: A City Traffic Engineer position has been added to manage preparation of the Local Roadway Safety Plan, signal communication and controller system upgrade project, and ongoing traffic signal synchronization throughout the City. The expertise of a registered Professional Traffic Engineer will enhance the City's ability to manage and improve its transportation network. Escondido is the only City in North County that lacks a management level position in Traffic Engineering, and with the exception of one, all have a City Traffic Engineer position.
- Operate: An added Electrician position is recommended to proactively test, repair and adjust signal equipment, including detection loops, cameras, interconnect cables, and communications system. This position will address detection alerts, including notices when a detector hasn't triggered during a specified timeframe and may require attention. On a weekly basis, current staff encounter more than 15 signal-related items requiring attention that are generally found as a result of a complaint. The alerting capabilities of the new signal system and routine inspections will allow staff to make repairs without the need for the travelling public to experience significant delays. The addition of an electrician will allow staff to move from a reactive maintenance program to a proactive preventative maintenance program on traffic signal infrastructure.
- Address Primary Collision Factors: Two Traffic Police Officer positions are recommended to improve traffic safety and responsiveness. According to the most current Office of Traffic Safety data, in a category of 59 California cities of similar size, the City of Escondido ranks 10th worst for total traffic safety, 9th for fatal and injury traffic collisions, 25th for fatal and injury hit and run collisions, 8th for alcohol-related fatal and injury collisions, 23rd for bicycle collisions, and 12th for pedestrians injured or killed. In 2020, nearly 22% of the 927 documented collisions in Escondido involved alcohol. The Escondido Police Department needs more officers who are highly trained in both DUI and DUI drug investigations. Having skilled DUI investigators and trained drug recognition experts would help reduce the number of persons injured and killed in crashes in the City. In addition, increased enforcement for distracted driving, motorcycle safety, and bicycle-pedestrian violations would further reduce the number of persons injured or killed in crashes. The two additional positions are designed to target the three most common causes of collisions: DUI, speed, and intersection violations.

As outlined, this strategic priority proposes a holistic approach to transportation safety and efficiency. Targeted infrastructure improvements and necessary enforcement are designed to improve safety and reduce collisions. Collisions that do occur are addressed in an efficient manner to minimize impact to the travelling public. Finally, the budget provides more responsive signals that are proactively operated and maintained.

## **Homelessness**

Homelessness is a national, statewide, regional, and local challenge. The City recently created and reviewed a ["Strategy for Addressing Homelessness"](#) with the City Council to articulate and

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implement the best approaches for addressing community impacts while being sensitive to the importance of tackling underlying causes and helping people. The City works with property owners, businesses, citizens and professional partners to manage and reduce homelessness.

In order to carry out the strategy and meet the demand for service, the Fiscal Year 2021/22 budget includes additional resources. Because current staffing does not meet our needs, both Public Works and the Escondido Police Department require additional resources as outlined below:

Public Works: Currently, activities are only conducted and staffed five days per week. However, the demands for service around homeless encampment clean-up, patrolling hotspots, and removing refuse occur every day and not simply Monday thru Friday. Without a weekend presence, the City experiences an increase in blight-related activities and calls for service. Technological improvements have led to data supporting this endeavor: Weekend-related reports from residents average 54 requests per weekend. As it currently stands, such requests are not addressed until Monday, at the earliest, causing a ripple effect of backlogs throughout the week.

The Public Works Department is proposing that weekend staff perform the following essential functions:

- Respond to Report It! app requests.
- Support Police (COPPS) units with Homeless and transient calls for service.
- Debris and refuse removal – Clean up and removal of debris in the public, private, County and Caltrans rights of way.
- Encampment assessments – Disbanding encampments
- Patrolling Grand Ave. and the Escondido Creek Trail – On Monday through Friday, the Public Works team supports a “porter” for these areas, but use increases on the weekends.
- Graffiti eradication – Responding to graffiti Report It! app requests, discovery and covering of graffiti tags seven days per week rather than six.
- First Responder – Responds, repairs, assesses risk levels, and determines corrective actions to reported issues Citywide such as sign repairs, vegetation removal, sidewalk lifts, fence repairs, tree-related requests, traffic control, potholes, street sweeping requests (accident-related) etc.

In order to staff a seven-day work week for essential functions, the following changes are included in the current budget:

- Convert one temporary part-time Department Specialist to one full-time Department Assistant.
- Convert six existing 1000-hour temporary part-time Graffiti staff to 1500-hour temporary part-time employees.
- Add one new full-time Department Assistant.

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- Add two new full-time Maintenance Tech I/II's (Encampment Crew).
- Add one new full-time Lead Maintenance Tech (First Responder).

The budget also includes a new debris truck with outfitting at a total estimated cost of \$52,000. The additional debris truck will benefit the City along with the seven-day work week by replacing resources shifted to handle increasing homelessness-related calls for service and restore the ability to maintain hardscape maintenance and weed abatement in the City's right of way.

The annual estimate of equipment, labor and materials needed to expand the Public Works workforce to cover a seven-day work week is approximately \$400,000 which will be partially offset by a reduction in standby and overtime pay.

Police Department: The Community Oriented Policing and Problem Solving (COPPS) Unit was re-established in January 2017. The unit's main purpose is to reduce crime and address public concerns through a community-based, problem-solving approach that enhances quality of life. The primary quality of life issue facing Escondido today is homelessness, and as a result, the COPPS Unit almost exclusively focuses on this issue.

The COPPS Unit is currently staffed with four police officers, one sergeant, and one lieutenant to address homelessness and quality of life issues. One of the four officers partners with a Psychiatric Emergency Response Team (PERT) Clinician on a full-time basis. The primary goal of PERT is to focus on people experiencing homelessness that suffer from acute mental illness. The three remaining officers focus their attention on patrolling known problem areas, handling calls for service, enforcement, prevention and outreach.

The Police Department has reinstated three police officer positions in the budget in order to increase the staffing levels of the COPPS Unit, at an estimated annual cost of \$382,000. The additional staffing will allow the COPPS Unit to provide a more effective, efficient and consistent level of service:

- Increased Coverage - Currently, the COPPS officers work business hours – Monday through Friday, 6 a.m. to 4 p.m. Although the officers will adjust their schedule when needed, the reason they work these hours is due to demand. The majority of calls for service and requests for assistance occur during these days of the week. With additional officers, the COPPS Unit could increase the days of the week and the hours of the day COPPS officers are working.
- Increased Proactivity - There tends to be an increase in the criminal element during nighttime hours. While this group does generate some calls for service during the day, they are typically more active during nighttime hours and are responsible for a great deal of chronic criminal activity in our problem areas. Having additional officers would provide the COPPS Unit the opportunity to work nighttime hours in order to address these issues and prevent further crime.
- COPPS/PERT - Due to the shortage of COPPS officers and the number of people experiencing homelessness, the COPPS/PERT team is forced to focus on enforcement

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instead of outreach and mental illness care. Currently, COPPS/PERT spends approximately 75 percent of their time on enforcement calls. Allowing the COPPS/PERT team the time and freedom to proactively engage people suffering from mental illness would increase their effectiveness in getting people connected to the appropriate services and reduce the number of police and medical calls for service.

- Assist Other Departments – As noted in the City’s strategy, a multi-disciplinary approach to dealing with the homeless problem is utilized. COPPS officers must be available to engage and respond to other Departmental requests for assistance.

### **Other General Fund Department Budget Highlights**

#### General Government Support Services

General Government Services include the following departments: City Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Human Resources, Risk, Information Systems, Enterprise Software and Web Administration, and Geographic Information Systems (“GIS”). Continued efficiencies and efforts by staff to minimize expenditures have resulted in a total combined increase in expenditures of 9% over the prior year. Significant budget highlights include the transfer of the Business License function and Visit Escondido activities to the Economic Development division in the City Manager’s Department to better leverage these functions as a tool to drive decisions. As a result of the efficiencies created with updated software and payment website, a vacant customer service representative was removed from the Finance Department budget. A Business Analyst position was added to the Enterprise Software and Web Administration department to support the continued development of the Cityworks software and will be fully allocated out to the Water and Wastewater Funds.

#### Community Services

Community Services includes the following departments: Communications, Digital Media Services, Recreation, Library Services, Older Adult Services, and Senior Nutrition. These combined department operating budgets total \$9.2 million in Fiscal Year 2021/22 and have increased \$404,950 or 5% over the prior year. High priority has been placed on communication with the public, transparency, and community engagement, which fall under the responsibility of this budget. In order to expand and enhance volunteer opportunities and philanthropic giving programs through the award-winning Volunteer Escondido HUB, a Management Analyst I/II position was added to the Recreation Department budget to oversee the program, which is primarily offset by the elimination of four part-time temporary positions.

The Video Services department was renamed to Digital Media Services to better reflect the current scope of work performed by these staff. As part of Communications & Community Services, Digital Media Services staff ensure that residents have access to high quality broadcasts of City Council meetings and communicate important information to the public regarding policies, events, services, and activities of City government. Two temporary part-time positions were eliminated in the Fiscal Year 2021/22 budget and a full-time Digital Media Technician position was added.

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Community Development

Community Development includes Planning, Code Enforcement, and Building. These departments guide the physical development of the City, protect life and property through the application of building codes and standards, and enhance the image and appearance of the City. These combined department operating budgets total \$5.0 million and have increased 6% compared to the prior year. A Senior Planner position was added to support environmental and climate-related matters required to be addressed by the Department. This senior level position will also assist with the heavier workload from increased development activity which has been well documented and is likely to continue.

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. Beginning in Fiscal Year 2021/22, Public Works will assume the responsibility of maintaining all City landscape maintenance activities, estimated at an annual cost of \$1.1 million. This requires the addition of 12 positions to the department as well as equipment purchases estimated at \$665,000. The employee services costs are partially offset by a decrease in professional services/contracts of about \$445,000.

Police

The Police Department improves community safety, enhances crime prevention, and provides emergency response. In Fiscal Year 2020/21, the Police Department's budget was reduced by thirteen full and part time positions. The Fiscal Year 2021/22 budget proposal includes the reinstatement of five Police Officers and one Public Safety Dispatcher. Overall, the Police Department's costs are increasing by \$2.9 million or 6% compared to the prior year to reach projected expenditures of \$49 million. The proposed budget includes community safety enhancements to the Computer Aided Dispatch System, contract negotiated animal control cost increase, negotiated salary increases, rising medical insurance, workers' compensation and pension costs, as well as the reinstatement of one Public Safety Dispatcher position, two Traffic Police Officers and three COPPS Police Officers to help address homelessness response.

Fire

The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The Fiscal Year 2021/22 operating budget reflects an increase of \$587,250 or 2% increase compared to the prior year to reach projected expenditures of \$27.9 million. This budget includes negotiated salary increases, rising medical insurance costs, workers' compensation and pension costs, and cost increases for Emergency Medical Supplies such as oxygen, pharmaceuticals, PPE, and equipment. An additional Fire Prevention Specialist position is proposed to keep up with the increasing demand from development projects in the City addressing the same need discussed under Community Development. The increase in expenditures were offset by reductions in the funding for training supplies, firefighting tools and equipment, and maintenance on the fire training tower water pump service.

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**Other Expenses**

Other Expenses accounts for expenditures that are not directly chargeable to other General Fund departments as well as funding for community events. The combined budgets total \$4.3 million in Fiscal Year 2021/22 and include expenditures for contractual salary and benefit obligations, various Citywide membership fees, consulting fees necessary for preparation of the 2022 Revenue Measure, and direct support provided by the City for the Community Fireworks program, Cruisin' Grand, and the Christmas Parade.

**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. Both the Water and Wastewater funds are investing in technology to reduce costs and maximize efficiencies. Below is a brief description of each department and a summary of the significant changes in their Fiscal Year 2021/22 Operating Budget.

**Water Fund**

The Water Fund operates the Water Treatment Plant that supplies water to approximately 26,000 residential, commercial and agricultural customers in the City. This Department also provides maintenance on the Escondido Canal that carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. The Department's Lakes and Open Space Division maintains Daley Ranch, Dixon Lake, and Lake Wohlford that provides fishing and boating to the community. The Water Fund budget increased by \$3.0 million or 5.2% compared to the prior year. These increases were primarily from increased employee service costs of \$798,770, increased purchased water costs of \$900,000 that are passed through from the San Diego County Water Authority, increased water treatment chemical costs of \$200,000 due to increasing costs of manufacturing and delivering these products, and utilities increased by \$185,810 due mostly to rising costs in power. The rate of power consumption at the Treatment Plant has also increased because of the onsite chlorine generation system.

**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 \$1.5 million or 5% compared to the prior year. These increases were primarily due to employee service cost increases of \$817,640, including the addition of a Principal Engineer position, and increases to Maintenance and Operations to upgrade the City's lift stations to replace old motor starters and upgrade/replace relay logic controls with programmable logic controllers (PLC's) and to further increase plant and lift station security with additional cameras in strategic locations. Consulting services and maintenance contracts increased by \$303,680 in order to support the collection system hydraulic modeling and other specialized process equipment.

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## **Other Funds**

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

### Reidy Creek Golf Course

The Reidy Creek Golf Course fund accounts for the transactions of the Reidy Creek Golf Course managed by JC Resorts. Due to the increase in activity at the course and continued popularity of Disc Golf, the fund is projecting a \$304,280 or 49% increase in operating revenue from the prior year with no transfer from the General Fund. Operating expenses are projected to rise by 19% or \$131,930 due to the increase in maintenance and staff costs needed to support the increase in activity.

### Telecommunications

Telecommunications manages the City's unified communication and collaboration services that include voice and data communications for City Hall and 24 remote locations. Due to strategic technology and service provider changes, the Telecommunications budget is proposing a decrease of \$64,230 compared to the prior year budget.

### Mail and Mobile Services

The Mail and Mobile Services division of Information Systems provides traditional mail distribution, metering, and postage services as well as the management of the cellular services for all departments. The proposed budget increased by \$30,200 or 13.9% due to additional mandated requirements to provide notifications through the United States Postal Service as well as increases to the costs of postage.

### Workers Compensation Insurance

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. The budget has increased by \$950,400 or 19.6% compared to the prior year due to anticipated higher cost claims that are projected to be paid in Fiscal Year 2021/22. The use of available reserves of \$527,410 is requested to balance this budget.

### Property Insurance

The Property Insurance Fund accounts for the transactions related to obtaining property insurance for the City. This fund is proposing a 23.1% or \$208,350 increase to its total operating budget due to an increase in the property insurance premium. The increase is in line with insurance increases industry wide as a result of significant increases of property claims from catastrophic events including wildfires and hurricanes.

## **GANN LIMIT**

Proposition 4 was passed in November 1979. This proposition created a limit on the amount of revenue derived from tax proceeds that could be spent in a given year. This limit, known as the "Gann Limit," was preventing many cities, as well as the state, from spending taxes that were received over this limit. Proposition 111, passed in the June 1990 election, changed the

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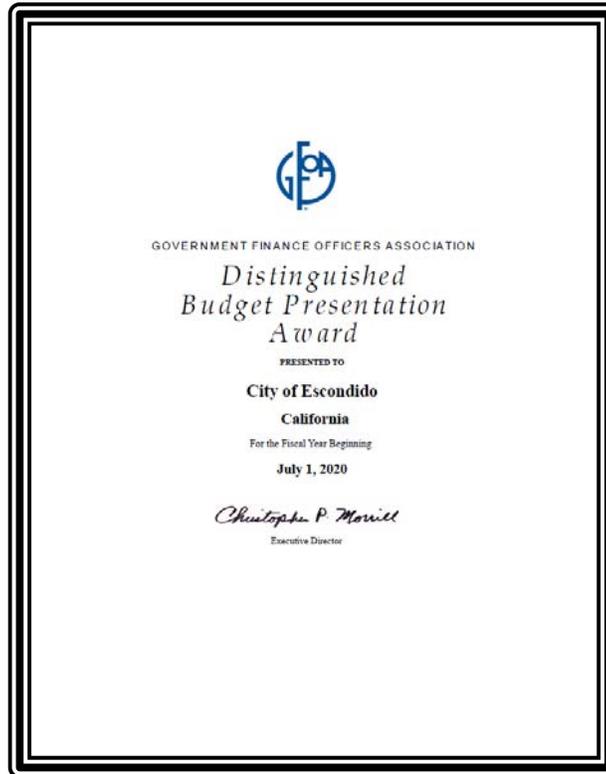
basis for the calculation of the City's limit, starting with the limit for 1991/92. The factors that can now be used give the City a significant margin. The Gann Limit will not be a concern for many years to come.

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

<u>Year</u>	<u>Limit</u>	<u>Appropriations Subject to Limit</u>	<u>Appropriations Margin</u>
2019/20	\$1,296,618,864	\$81,188,412	\$1,215,430,452
2020/21	1,375,790,412	78,748,071	1,297,042,341
2021/22	1,453,453,781	85,993,468	1,367,460,313

Under State law, as outlined in Article XIII-B of the state constitution, the City must calculate an appropriations limit and adopt it through resolution for the forthcoming fiscal year. The limit was previously based on a combination of the increase in population and the lesser of the increase in California personal income or the Consumer Price Index. With the passage of Proposition 111, the City can choose between the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction in the city. We can also choose between the population growth of the city or the county. These options start with the 1986-87 limitation. The growth in non-residential assessed valuation is not yet known for 2021/22, so the Per Capita Personal Income Factor was used. The limit will be adjusted when the final numbers are known. The limits for prior years have been finalized.

**CITY OF ESCONDIDO  
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Budget Awards**

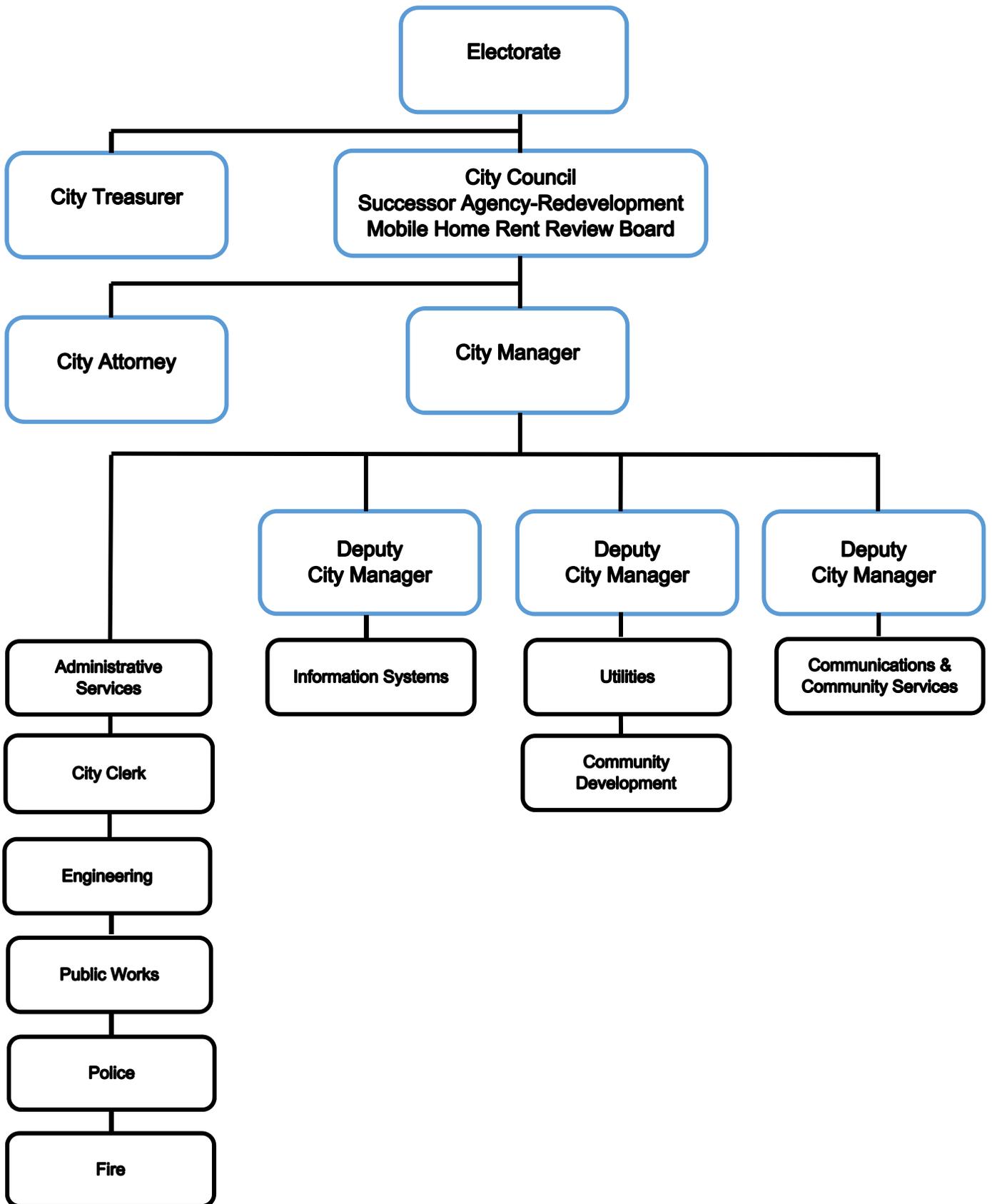


These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.



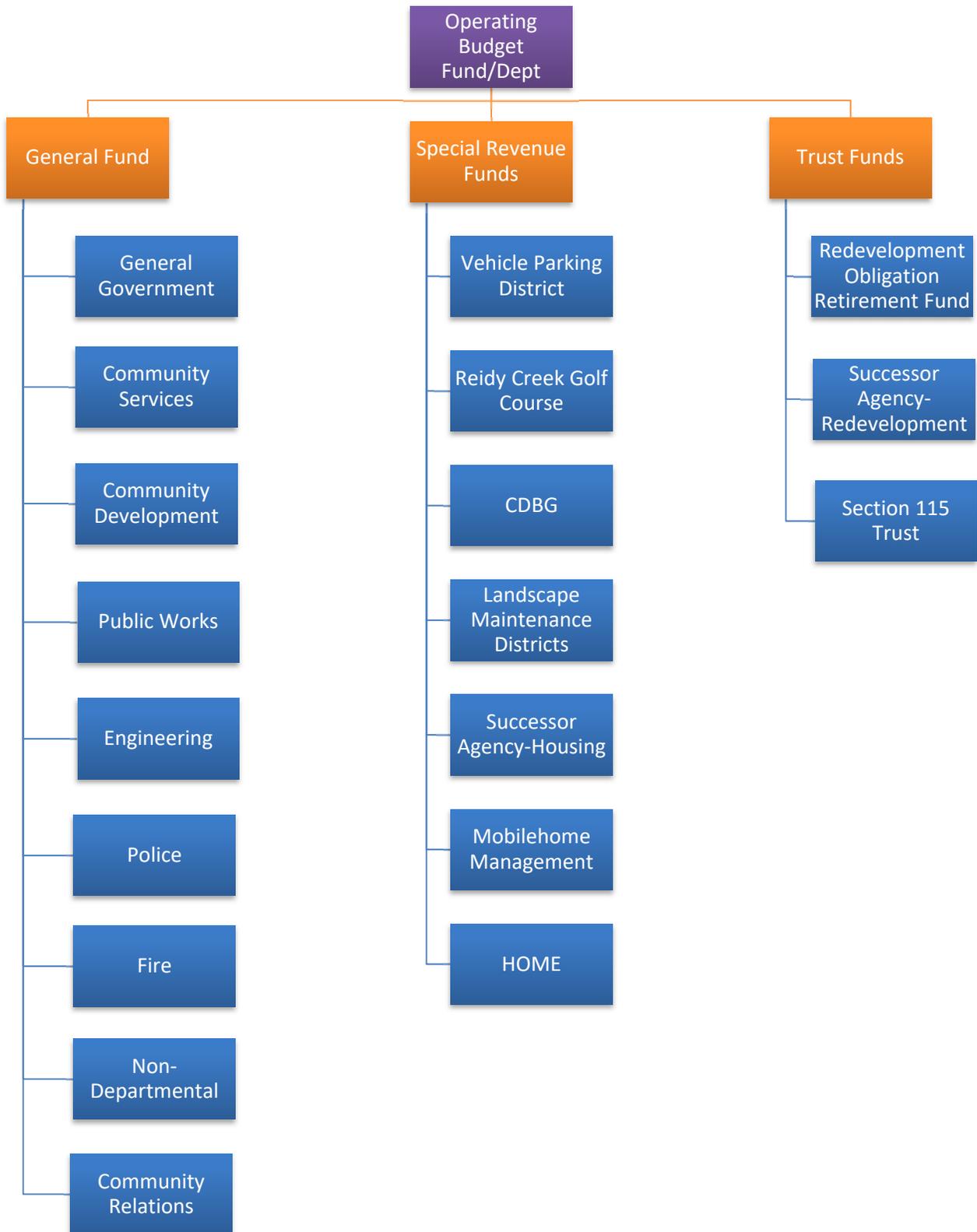
# **Financial Structure, Policies and Process**

CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Organization Chart

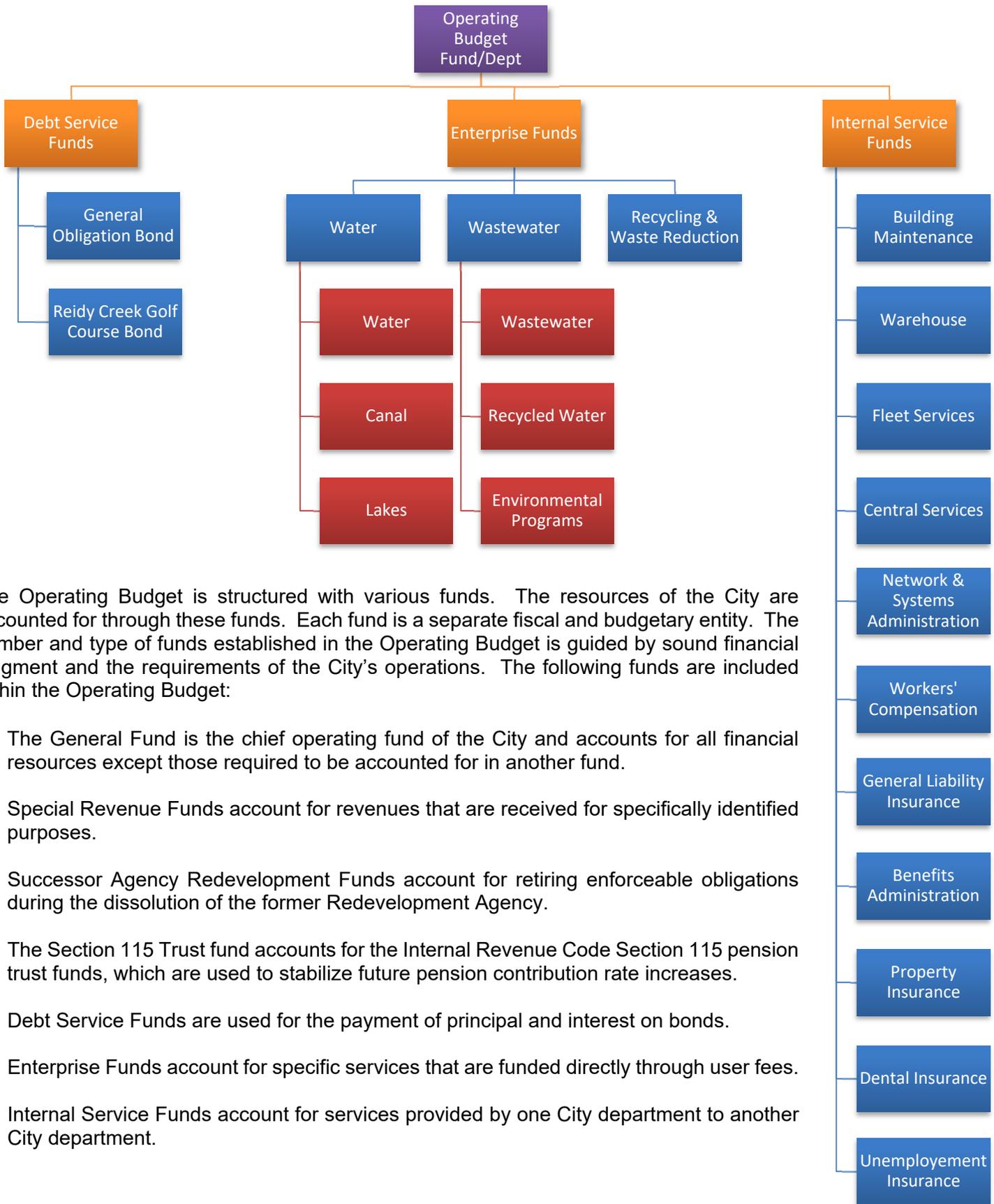




**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Fund/Department Structure**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Fund/Department Structure**



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

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

**CITY OF ESCONDIDO  
FY 2021/22 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 2021/22 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 2021/22 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 2021/22 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 2021/22 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.

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FY 2021/22 Operating Budget  
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## 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.

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FY 2021/22 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.

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## **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

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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.

**CITY OF ESCONDIDO  
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Budget Process**

**ACCOUNTING BASIS AND BUDGETARY CONTROL**

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

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

The budgetary policy of the City is as follows:

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

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FY 2021/22 Operating Budget  
Budget Process**

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

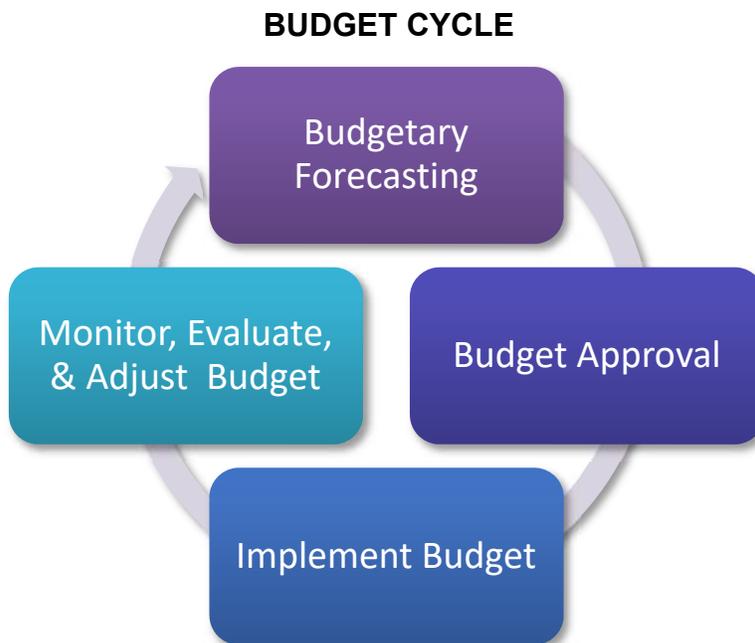
- Director of Finance - responsible for the management and administration of the Finance Department
- City Treasurer - responsible for managing and investing the City's portfolio and bond proceeds administration

**BUDGET PREPARATION PROCESS**

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

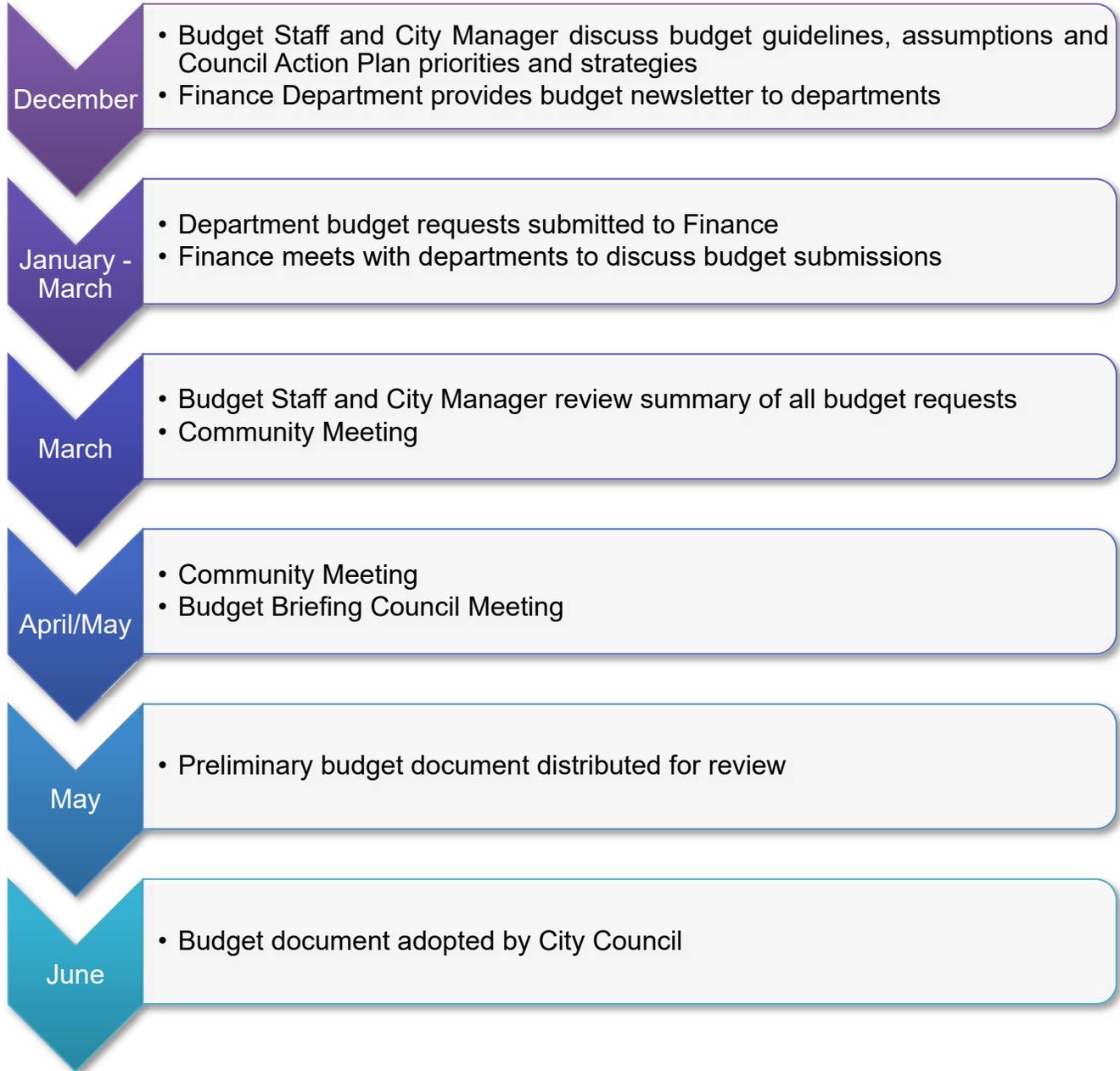
The Finance Department provides a budget newsletter to each department, which includes information such as:

- 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



CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Budget Process

**BUDGET CALENDAR**



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Budget Process**

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.

Summary Fiscal Year 2021/22 budget information was brought to the full Council for discussion on May 12<sup>th</sup>. General Fund total Uses exceeded total Sources by approximately \$8.3 million as a result of the increased demand for City services, infrastructure maintenance and repair needs. Staff’s recommendation to address this deficit and achieve a balanced budget for Fiscal Year 2021/22 was to divert the transfer of funds from the Successor Agency Redevelopment loan repayment of \$2.2 million and transfer \$6.1 million from the Section 115 Pension Trust Fund in to the General Fund. The majority of City Council approved Staff’s recommendation.

On June 9<sup>th</sup>, a summary of what is reflected within this Fiscal Year 2021/22 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 2021/22 Operating Budget  
Revenue Schedule - Summary (All Funds)**

FUND	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
<b>GENERAL FUND</b>	<b>\$102,460,655</b>	<b>\$107,575,867</b>	<b>\$104,995,660</b>	<b>\$107,219,510</b>	<b>2.1%</b>
<u>SPECIAL REVENUE FUNDS</u>					
Vehicle Parking District	\$629,467	\$330	\$0	\$0	0.0%
Gas Tax	3,161,469	3,536,095	3,669,500	3,859,200	5.2
Park Development	176,028	379,762	1,235,100	1,985,400	60.7
Recreation/ASES	690,850	707,732	0	0	0.0
Reidy Creek Golf Course	490,570	541,007	620,780	925,060	49.0
Community Development Glock Grant	1,906,239	1,129,142	1,818,940	1,716,510	(5.6)
Traffic Impact	790,091	772,084	1,214,300	2,161,800	78.0
Daley Ranch Restoration	9,871	11,923	4,900	4,900	0.0
Landscape Maintenance Districts	864,245	892,600	853,470	869,320	1.9
Public Art	130,708	58,008	62,800	69,600	10.8
Successor Agency-Housing	597,069	102,152	1,000,000	1,000,000	0.0
Mobilehome Park Management	175,391	178,873	173,020	159,610	(7.8)
HOME	123,474	267,205	622,300	624,350	0.3
<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>\$9,745,472</b>	<b>\$8,576,913</b>	<b>\$11,275,110</b>	<b>\$13,375,750</b>	<b>18.6%</b>
<u>TRUST FUNDS</u>					
Ryan Trust	\$547	\$467	\$250	\$250	0.0
Redevelopment Obligation Retirement Fund	6,217,805	6,524,771	6,549,770	2,838,140	(56.7)
Successor Agency - Redevelopment	(447,684)	19,695	0	0	0.0
Section 115 Pension Trust	299,664	403,591	200,000	200,000	0.0
<b>TOTAL, TRUST FUNDS</b>	<b>\$6,070,332</b>	<b>\$6,948,524</b>	<b>\$6,750,020</b>	<b>\$3,038,390</b>	<b>(55.0)%</b>
<u>CAPITAL PROJECT FUNDS</u>					
Streets Projects	\$1,490,006	\$2,241,181	\$61,000	\$49,600	(18.7)
Storm Drain	147,895	147,985	215,300	326,360	51.6
General Capital	282,946	198,493	27,900	16,300	(41.6)
County Transportation Street Project Fund	5,972,263	6,496,687	3,567,000	4,005,000	12.3
TDA Fund	15,286	12,294	0	0	0.0
Road Maintenance & Rehab (SB1)	2,794,007	2,685,173	2,650,300	3,013,300	13.7
Public Facilities	1,027,758	606,305	1,147,960	1,801,900	57.0
<b>TOTAL, CAPITAL PROJECT FUNDS</b>	<b>\$11,730,161</b>	<b>\$12,388,118</b>	<b>\$7,669,460</b>	<b>\$9,212,460</b>	<b>20.1%</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Revenue Schedule - Summary (All Funds)**

FUND	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
<u>DEBT SERVICE FUNDS</u>					
General Obligation Bond Debt Service	\$4,848,462	\$4,745,305	\$4,759,680	\$4,753,930	(0.1)
Reidy Creek Golf Course Debt Service	292	184	0	0	0.0%
<b>TOTAL, DEBT SERVICE FUNDS</b>	<b>\$4,848,754</b>	<b>\$4,745,489</b>	<b>\$4,759,680</b>	<b>\$4,753,930</b>	<b>(0.1)%</b>
<u>ENTERPRISE FUNDS</u>					
Water	\$60,367,521	\$64,617,324	\$84,968,290	\$78,668,290	(7.4)
Wastewater	40,738,624	37,775,119	41,202,500	42,302,500	2.7
Recycling & Waste Reduction	0	640,560	651,840	663,100	1.7
<b>TOTAL, ENTERPRISE FUNDS</b>	<b>\$101,106,145</b>	<b>\$103,033,003</b>	<b>\$126,822,630</b>	<b>\$121,633,890</b>	<b>6.9%</b>
<b>TOTAL, ALL FUNDS</b>	<b>\$235,961,519</b>	<b>\$243,267,914</b>	<b>\$262,272,560</b>	<b>\$259,233,930</b>	<b>4.2%</b>
<u>INTERNAL SERVICE FUNDS</u>					
Building Maintenance	\$5,046,021	\$5,288,098	\$5,278,370	\$5,492,030	4.0
Warehouse Fund	191,899	181,123	167,570	159,770	(4.7)
Fleet Service	6,586,606	7,041,212	5,765,140	6,292,280	9.1
Central Services	1,215,232	1,079,762	1,046,330	1,030,340	(1.5)
Network & Systems Administration	1,764,775	1,754,834	2,033,590	2,079,560	2.3
Workers' Compensation	4,008,700	5,775,271	4,839,740	5,276,250	9.0
General Liability Insurance Fund	2,683,481	2,275,951	2,150,010	2,448,330	13.9
Benefits Administration	10,017,985	10,576,537	11,288,300	11,655,940	3.3
Property Insurance	699,673	707,667	696,700	979,410	40.6
Dental Insurance	770,564	766,756	835,540	749,540	(10.3)
Unemployment Insurance	94,920	98,754	70,000	90,000	28.6
<b>TOTAL, INTERNAL SERVICE FUNDS</b>	<b>\$33,079,856</b>	<b>\$35,545,965</b>	<b>\$34,171,290</b>	<b>\$36,253,450</b>	<b>6.1%</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
<b>GENERAL FUND</b>					
<b>SALES TAX</b>	<b>\$38,678,931</b>	<b>\$36,651,484</b>	<b>\$39,431,300</b>	<b>\$42,147,300</b>	<b>6.9%</b>
<b>PROPERTY TAX</b>					
Secured Property Tax	12,930,177	13,472,904	13,795,000	14,207,000	3.0
Unsecured Property Tax	398,193	412,235	433,000	446,000	3.0
Property Tax in Lieu of VLF	13,906,639	14,631,684	15,213,000	15,670,000	3.0
Penalties	18,147	20,546	2,000	2,000	0.0
Property Transfer	703,953	736,619	579,000	600,000	3.6
<b>Total, Property Tax</b>	<b>27,957,109</b>	<b>29,273,989</b>	<b>30,022,000</b>	<b>30,925,000</b>	<b>3.0</b>
<b>OTHER TAXES</b>					
RPTTF Residual Payment	1,425,562	1,950,109	1,828,000	2,100,000	14.9
Tax Sharing Payment	387,742	425,488	416,000	425,000	2.2
Franchise Fees	6,083,566	6,093,169	6,255,000	6,295,000	0.6
Transient Occupancy Tax	1,749,516	1,696,661	1,656,000	1,700,000	2.7
Business License	1,948,935	1,879,921	1,765,800	1,960,000	11.0
Transfer Station Fee	666,839	1,007,417	1,119,000	1,200,000	7.2
Other Incentive Fees	89,144	42,357	0	0	0.0
PEG Fees	11,000	0	0	0	0.0
<b>Total, Other Taxes</b>	<b>12,362,304</b>	<b>13,095,122</b>	<b>13,039,800</b>	<b>13,680,000</b>	<b>4.9</b>
<b>PERMITS AND LICENSES</b>					
Towing Licenses	348,125	348,125	348,000	348,000	0.0
Building Permits	206,555	264,974	1,043,520	715,000	(31.5)
Plumbing Permits	36,532	41,256	92,000	40,000	(56.5)
Electrical Permits	117,284	120,414	180,000	140,000	(22.2)
Mechanical Permits	42,920	47,504	135,000	50,000	(63.0)
Fire Code Permits	122,810	86,344	104,000	104,000	0.0
Mobile Home Setup	6,313	6,433	5,500	5,500	0.0
Other Permits and Licenses	30	0	0	0	0.0
Parking Permits	7,450	8,075	10,000	10,000	0.0
<b>Total, Permits and Licenses</b>	<b>888,019</b>	<b>923,125</b>	<b>1,918,020</b>	<b>1,412,500</b>	<b>(26.4)</b>
<b>FINES AND FORFEITURES</b>					
Red Light Photo Citations	20,983	21,576	15,000	15,000	0.0
Vehicle Code Fines	301,188	256,767	150,000	276,000	84.0
Parking Ticket Fines	274,267	213,124	115,000	200,000	73.9
Other Court Fines	76,058	68,115	80,000	80,000	0.0
Booking Fees	55,005	55,614	50,000	25,000	(50.0)
Library Fines	47,519	37,089	64,000	10,000	(84.4)
Code Enforcement Admin Citations	227,410	270,314	46,000	100,000	117.4
Police Ticket Sign Off	4,360	3,420	5,000	2,000	(60.0)
Impound Fees	255,300	196,465	225,000	200,000	(11.1)
<b>Total, Fines and Forfeitures</b>	<b>1,262,090</b>	<b>1,122,483</b>	<b>750,000</b>	<b>908,000</b>	<b>21.1</b>
<b>INTERGOVERNMENTAL</b>					
VLF Revenue in Excess	72,710	120,886	121,000	121,000	0.0
Post Reimbursement	22,790	33,425	10,000	10,000	0.0
Literacy Grant	88,713	70,415	0	0	0.0
Nutrition Grant	195,577	211,102	190,000	190,000	0.0
Miscellaneous Agencies	4,456	4,507	40,000	5,000	(87.5)
Rincon Fire Fees	2,228,659	2,248,224	2,368,000	2,200,000	(7.1)
State Highway Maintenance	10,000	10,000	10,000	10,000	0.0

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Beverage Recycling	37,638	0	0	0	0.0
Federal Grants	99,984	56,635	89,000	85,000	(4.5)
SB90 Claims	92,766	120,709	124,000	100,000	(19.4)
Used Oil Recycling Grant	40,844	0	0	0	0.0
GEMT Program	163,441	194,615	195,000	195,000	0.0
Reimbursement from Outside Agencies	595,743	692,988	340,000	425,000	25.0
<b>Total, Intergovernmental</b>	<b>3,653,321</b>	<b>3,763,507</b>	<b>3,487,000</b>	<b>3,341,000</b>	<b>(4.2)</b>
<b>CHARGES FOR SERVICES</b>					
Zoning Fees	141,929	184,112	138,000	135,000	(2.2)
Subdivision Fees	21,315	27,463	37,000	40,000	8.1
Annexation Fees	3,565	11,710	10,000	10,000	0.0
Maps & Publications	(1)	850	500	500	0.0
Building Plan Check Fees	316,172	368,249	370,000	400,000	8.1
Conservation Credit	88,480	108,506	149,000	100,000	(32.9)
EIR	32,762	61,437	35,000	20,000	(42.9)
Engineering Misc. Projects	141,498	289,923	175,000	250,000	42.9
Engineering Subdivision Fees	775,994	852,693	785,000	125,000	(84.1)
Planning Fees	259,726	420,613	251,000	325,000	29.5
Shopping Cart Cont Plan Fee	450	0	500	500	0.0
20B Waiver Fee-Utility Underground	247,764	131,990	8,000	100,000	1150.0
Police Services	199,306	211,603	200,000	200,000	0.0
False Alarms	97,308	111,112	75,000	75,000	0.0
DUI Cost Recovery	74,525	55,973	40,000	40,000	0.0
Fingerprinting Revenue	20,267	2,548	20,000	1,000	(95.0)
Restitution	9,504	14,435	20,000	5,000	(75.0)
Commercial Alarm Registration	80,063	80,545	70,000	60,000	(14.3)
Special Fire	42,877	26,479	50,000	50,000	0.0
Failed Reinspection	40,750	31,026	80,000	80,000	0.0
Fire Plan Check	93,871	200,270	120,000	120,000	0.0
Paramedic Transportation	91,863	84,084	56,000	75,000	33.9
Paramedic Services	5,960,318	6,601,843	6,668,000	6,250,000	(6.3)
Fire Protection System Fees	1,150	1,950	31,000	1,500	(95.2)
Fire Comm Care Licensing Fee	71,866	65,448	87,000	50,000	(42.5)
Processing Fee-Quit Claim	1,700	2,550	5,000	5,000	0.0
Processing Fees	2,400	2,400	4,000	3,000	(25.0)
Fire R-2 Inspection Fees	0	0	0	60,000	100.0
Medical Transport Fee	171,620	0	0	0	0.0
Code Books	0	0	500	500	0.0
City Clerk Fees	7,758	9,771	5,000	5,000	0.0
Copying Fee	199	98	3,000	3,000	0.0
Street Light Power Charge	11,160	12,475	2,000	10,000	400.0
AB939 Fees	88,963	0	0	0	0.0
Household Hazardous Waste	220,282	0	0	0	0.0
Senior Meal Payments	10,448	8,186	1,000	13,000	1200.0
Library Audiovisual	39,232	8,105	0	0	0.0
Senior Van Fee	2,551	2,027	0	4,000	100.0
Facility Use-Senior Center	42,445	33,513	500	30,000	5900.0
Sale of Recyclables	150,000	75,000	0	0	0.0
Microfilm Fees	27,089	44,418	26,000	26,000	0.0
Mobile Home Fees	50,259	58,536	64,000	64,000	0.0
Engineering Fees	264,369	322,424	152,000	295,000	94.1
Alarm Registration Fee	37,428	33,441	70,000	60,000	(14.3)
Recreation	2,404,790	1,052,226	587,820	1,077,710	83.3
<b>Total, Charges for Services</b>	<b>12,346,015</b>	<b>11,610,029</b>	<b>10,396,820</b>	<b>10,169,710</b>	<b>(2.2)</b>
<b>INVESTMENT &amp; RENTAL INCOME</b>	<b>4,010,393</b>	<b>4,655,859</b>	<b>4,261,000</b>	<b>4,313,000</b>	<b>1.2</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
<b>OTHER REVENUE</b>					
Harding Street Maintenance	12,267	12,901	10,000	10,000	0.0
Contributions	19,257	13,438	51,000	20,000	(60.8)
Sponsorships	11,068	6,802	5,000	5,000	0.0
Marketing Event Fees	0	0	2,000	2,000	0.0
Damages-City Property	149,745	76,201	16,000	20,000	25.0
Recoveries	51,377	20,431	0	0	0.0
Misc. Over/Short	(73)	(243)	0	0	0.0
NSF Check Charges	4,563	5,350	4,000	4,000	0.0
Admin Fee-Collections	15,958	13,272	22,000	12,000	(45.5)
Small Claims Court Fees	(2,472)	(477)	0	0	0.0
Other Revenue	28,333	1,791,683	242,200	250,000	3.2
<b>Total, Other Revenue</b>	<b>290,023</b>	<b>1,939,356</b>	<b>352,200</b>	<b>323,000</b>	<b>(8.3)</b>
<b>ONE-TIME REVENUE</b>	<b>1,012,450</b>	<b>4,540,913</b>	<b>1,337,520</b>	<b>0</b>	<b>(100.0)</b>
<b>Total, General Fund</b>	<b>\$102,460,655</b>	<b>\$107,575,867</b>	<b>\$104,995,660</b>	<b>\$107,219,510</b>	<b>2.1%</b>

**SPECIAL REVENUE FUNDS**

**VEHICLE PARKING DISTRICT**

Investment Income	\$229	\$330	\$0	\$0	0.0%
Prior Period Exp/Rev	629,238	0	0	0	0.0
<b>Total, Vehicle Parking District</b>	<b>629,467</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**GAS TAX**

Gas Tax 2105	831,103	779,135	810,000	879,000	8.5
Gas Tax 2106	560,035	499,136	533,000	555,000	4.1
Gas Tax 2107	1,045,203	983,806	974,000	1,034,000	6.2
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0
R & T Code 7360 - Prop 42	506,049	1,053,192	1,290,000	1,349,000	4.6
Investment Income	38,257	39,115	52,500	32,200	(38.7)
Other Revenue	170,822	171,712	0	0	0.0
<b>Total, Gas Tax</b>	<b>3,161,469</b>	<b>3,536,095</b>	<b>3,669,500</b>	<b>3,859,200</b>	<b>5.2</b>

**PARK DEVELOPMENT**

Park Development Fees	100,216	293,714	1,142,000	1,930,900	69.1
Investment Income	75,812	86,048	93,100	54,500	(41.5)
<b>Total, Park Development</b>	<b>176,028</b>	<b>379,762</b>	<b>1,235,100</b>	<b>1,985,400</b>	<b>60.7</b>

**RECREATION/ASES**

ASES Grant	690,850	706,064	0	0	0.0
Investment Income	0	1,668	0	0	0.0
<b>Total, Recreation/ASES</b>	<b>690,850</b>	<b>707,732</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**REIDY CREEK GOLF COURSE**

Green Fees	342,299	372,332	457,400	626,830	37.0
Cart Rental	102,579	128,003	119,420	241,370	102.1
Golf Merchandise Sales	33,039	27,650	27,900	42,000	50.5
Golf Course-Other Revenue	4,712	5,692	5,310	3,630	(31.6)
Food and Beverage Rent	7,941	7,318	10,750	11,230	4.5

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Investment Income	0	12	0	0	0.0
<b>Total, Reidy Creek Golf Course</b>	<b>490,570</b>	<b>541,007</b>	<b>620,780</b>	<b>925,060</b>	<b>49.0</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>					
Grant	1,904,989	1,119,981	1,818,940	1,716,510	(5.6)
Investment Income	0	1,642	0	0	0.0
Other Revenue	1,250	7,519	0	0	0.0
<b>Total, CDBG</b>	<b>1,906,239</b>	<b>1,129,142</b>	<b>1,818,940</b>	<b>1,716,510</b>	<b>(5.6)</b>
<b>TRAFFIC IMPACT</b>					
Traffic Impact Fees-Local	637,893	555,785	674,000	1,203,000	78.5
Traffic Impact Fees-Regional	64,347	106,094	423,000	883,400	108.8
Investment Income	87,851	110,205	117,300	75,400	(35.7)
<b>Total, Traffic Impact</b>	<b>790,091</b>	<b>772,084</b>	<b>1,214,300</b>	<b>2,161,800</b>	<b>78.0</b>
<b>DALEY RANCH RESTORATION</b>					
Investment Income	9,871	11,923	4,900	4,900	0.0
<b>LANDSCAPE MAINTENANCE DISTRICTS</b>					
Assessments	831,574	852,395	844,820	860,600	1.9
Investment Income	24,241	31,775	0	0	0.0
Other Revenue	8,430	8,430	8,650	8,720	0.8
<b>Total, Landscape Maintenance Districts</b>	<b>864,245</b>	<b>892,600</b>	<b>853,470</b>	<b>869,320</b>	<b>1.9</b>
<b>PUBLIC ART</b>					
Public Art Fees	113,134	41,542	46,000	58,800	27.8
Contributions	4,556	0	0	0	0.0
Investment Income	13,018	16,396	16,800	10,800	(35.7)
Other Revenue	0	70	0	0	0.0
<b>Total, Public Art</b>	<b>130,708</b>	<b>58,008</b>	<b>62,800</b>	<b>69,600</b>	<b>10.8</b>
<b>SUCCESSOR AGENCY- HOUSING</b>					
Reimbursement from Outside Agencies	0	104	0	0	0.0
HELP Fees	50	500	0	0	0.0
Other Revenue	210,094	(443,175)	0	0	0.0
Investment Income	104,077	164,209	0	0	0.0
Interest-Loans/Advances	282,848	380,514	0	0	0.0
Sale of City Property	0	0	1,000,000	1,000,000	0.0
<b>Total, Successor Agency-Housing</b>	<b>597,069</b>	<b>102,152</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0.0</b>
<b>MOBILEHOME PARK MANAGEMENT</b>					
Rent	171,379	173,350	173,020	159,610	(7.8)
Investment Income	4,012	5,523	0	0	0.0
<b>Total, Mobilehome Park Management</b>	<b>175,391</b>	<b>178,873</b>	<b>173,020</b>	<b>159,610</b>	<b>(7.8)</b>
<b>HOME</b>					
Grants	26,530	187,361	622,300	624,350	0.3
Investment Income	18,995	28,175	0	0	0.0
Interest-Loans/Advances	77,424	51,669	0	0	0.0

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Monitoring Fee	525	0	0	0	0.0
<b>Total, HOME</b>	<b>123,474</b>	<b>267,205</b>	<b>622,300</b>	<b>624,350</b>	<b>0.3</b>
<b>Total, Special Revenue Funds</b>	<b>\$9,745,472</b>	<b>\$8,576,913</b>	<b>\$11,275,110</b>	<b>\$13,375,750</b>	<b>18.4%</b>

**TRUST FUNDS**

**RYAN TRUST**

Investment Income	\$547	\$467	\$250	\$250	0.0%
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**REDEVELOPMENT OBLIGATION RETIREMENT FUND**

County of SD Trust Fund	6,217,805	6,524,771	6,549,770	2,838,140	(56.7)
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**SUCCESSOR AGENCY - REDEVELOPMENT**

Investment Income	22,304	19,695	0	0	0.0
Prior Period Exp/Rev	(469,988)	0	0	0	0.0

<b>Total, Successor Agency - Redev</b>	<b>(447,684)</b>	<b>19,695</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
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**SECTION 115 PENSION TRUST**

Investment Income	299,664	403,591	200,000	200,000	0.0
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<b>Total, Trust Funds</b>	<b>\$6,070,332</b>	<b>\$6,948,524</b>	<b>\$6,750,020</b>	<b>\$3,038,390</b>	<b>(55.0)%</b>
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**CAPITAL PROJECT FUNDS**

**STREETS PROJECTS**

State Grants	\$388,367	\$267,992	\$0	\$0	0.0%
Federal Grants	627,927	1,096,582	0	0	0.0
Reimbursement from Outside Agencies	419,154	810,277	0	0	0.0
Investment Income	54,558	66,330	61,000	49,600	(18.7)

<b>Total, Streets Projects</b>	<b>1,490,006</b>	<b>2,241,181</b>	<b>61,000</b>	<b>49,600</b>	<b>(18.7)</b>
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**STORM DRAIN**

Storm Drain Basin Fees	135,032	132,332	199,000	315,360	58.5
Investment Income	12,863	15,654	16,300	11,000	(32.5)

<b>Total, Storm Drain</b>	<b>147,895</b>	<b>147,985</b>	<b>215,300</b>	<b>326,360</b>	<b>51.6</b>
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**GENERAL CAPITAL**

Environmental Impact Report	12,323	0	0	0	0.0
Reimbursement from Outside Agencies	246,484	170,733	0	0	0.0
Investment Income	24,139	27,760	27,900	16,300	(41.6)

<b>Total, General Capital</b>	<b>282,946</b>	<b>198,493</b>	<b>27,900</b>	<b>16,300</b>	<b>(41.6)</b>
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**COUNTY TRANSPORTATION STREET PROJECT FUND**

Miscellaneous Agencies	0	304,125	0	0	0.0
SANDAG	5,922,608	6,013,597	3,567,000	4,005,000	12.3
Reimbursements from Outside Agencies	44,665	177,741	0	0	0.0

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Investment Income	4,990	1,224	0	0	0.0
<b>Total, Cty Transportation Street Project</b>	<b>5,972,263</b>	<b>6,496,687</b>	<b>3,567,000</b>	<b>4,005,000</b>	<b>12.3</b>
<b>TDA FUND</b>					
Reimbursements from Outside Agencies	15,286	12,294	0	0	0.0%
<b>ROAD MAINTENANCE &amp; REHAB (SB1)</b>					
Road Maintenance & Rehab (SB 1)	2,777,833	2,645,420	2,625,000	2,985,000	13.7
Investment Income	16,174	39,753	25,300	28,300	11.9
<b>Total, Road Maintenance &amp; Rehab (SB1)</b>	<b>2,794,007</b>	<b>2,685,173</b>	<b>2,650,300</b>	<b>3,013,300</b>	<b>13.7</b>
<b>PUBLIC FACILITIES</b>					
Public Facilities Fees	887,554	437,322	969,000	1,699,700	75.4
Other Interest-Non Investment	4,775	6,470	0	0	0.0
Interest-Loans/Advances	1,797	848	6,460	4,500	(30.3)
Investment Income	133,632	161,665	172,500	97,700	(43.4)
<b>Total, Public Facilities</b>	<b>1,027,758</b>	<b>606,305</b>	<b>1,147,960</b>	<b>1,801,900</b>	<b>57.0</b>
<b>Total, Capital Project Funds</b>	<b>\$11,730,161</b>	<b>\$12,388,118</b>	<b>\$7,669,460</b>	<b>\$9,212,460</b>	<b>20.1%</b>

**DEBT SERVICE FUNDS**

<b>GENERAL OBLIGATION BOND DEBT SERVICE</b>					
Secured Property Tax	\$4,774,796	\$4,674,356	\$4,705,780	\$4,704,130	(0.0)%
Penalties	26,918	12,623	23,800	23,800	0.0
Investment Income	46,748	58,326	30,100	26,000	(13.6)
<b>Total, General Obligation Bond Debt Svc</b>	<b>4,848,462</b>	<b>4,745,305</b>	<b>4,759,680</b>	<b>4,753,930</b>	<b>(0.1)</b>
<b>REIDY CREEK GOLF COURSE DEBT SERVICE</b>					
Investment Income	292	184	0	0	0.0
<b>Total, Debt Service Funds</b>	<b>\$4,848,754</b>	<b>\$4,745,489</b>	<b>\$4,759,680</b>	<b>\$4,753,930</b>	<b>(0.1)%</b>

**ENTERPRISE FUNDS**

<b>WATER</b>					
Lake Income	\$1,304,432	\$944,470	\$880,000	\$880,000	0.0%
Reimbursement from Outside Agencies	0	47,904	51,290	51,290	0.0
Water Sales	36,448,195	38,300,499	44,000,000	45,500,000	3.4
Water Service Charges	17,496,725	18,595,402	17,600,000	18,500,000	5.1
Meter Installations	113,767	39,931	0	0	0.0
Penalties	683,420	478,269	0	0	0.0
Connection Charges	451,312	424,040	400,000	400,000	0.0
VID Filtration Charge	2,044,501	2,577,309	1,800,000	2,100,000	16.7
Water Line Development Reimbursement	42,064	0	0	0	0.0
VID CIP Reimbursement	357,749	378,521	20,000,000	11,000,000	(45.0)
Sale of Electric Power	101,000	74,818	75,000	75,000	0.0
CIP Reimbursement	153,456	386,695	0	0	0.0
Investment Income	278,920	502,206	132,000	132,000	0.0
Interest-Loans/Advances	0	15,882	0	0	0.0
Contributions	708,945	997,582	0	0	0.0
Rent	94,135	96,961	0	0	0.0

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Sale of City Property	202,027	0	0	0	0.0
Damages-City Property	28,362	31,675	0	0	0.0
Other Financing Sources	(150,000)	0	0	0	0.0
Gain/Loss on Disposal of Capital Assets	0	(48,679)	0	0	0.0
Other Revenue	8,511	773,839	30,000	30,000	0.0
<b>Total, Water</b>	<b>60,367,521</b>	<b>64,617,324</b>	<b>84,968,290</b>	<b>78,668,290</b>	<b>(7.4)</b>
<b>WASTEWATER</b>					
Stormwater Management Charge	2,887,385	3,058,587	0	0	0.0
Reimbursement from Outside Agencies	39,143	34,150	80,000	80,000	0.0
Penalties	230,909	158,277	0	0	0.0
Recycled Water Usage	739,177	737,241	0	0	0.0
Service Charges	26,797,035	26,320,455	32,500,000	33,800,000	4.0
Connection Charges	1,004,415	536,728	350,000	350,000	0.0
San Diego Treatment Charge	2,445,982	2,499,875	2,800,000	2,800,000	0.0
Other Current Service Charge - Current	14,524	24,858	0	0	0.0
Restaurant FOG Pretreatment	82,777	79,040	0	0	0.0
City of S. D. Reimbursements	2,861,960	22,161	300,000	100,000	(66.7)
Sale of Recycled Water	2,551,041	2,512,438	4,500,000	4,500,000	0.0
Agency Incentive Payments	205,110	208,755	100,000	100,000	0.0
Automotive Maint. Pretreatment	0	54,720	0	0	0.0
Contributions	91,610	734,036	0	0	0.0
Investment Income	630,748	829,835	340,000	340,000	0.0
SDG&E Raw Water Line	0	0	0	82,500	0.0
Other Revenue	156,808	(36,037)	232,500	150,000	(35.5)
<b>Total, Wastewater</b>	<b>40,738,624</b>	<b>37,775,119</b>	<b>41,202,500</b>	<b>42,302,500</b>	<b>2.7</b>
<b>RECYCLING &amp; WASTE REDUCTION</b>					
Beverage Recycling	0	75,098	37,560	37,560	0.0
Used Oil Recycling	0	82,596	41,040	41,040	0.0
AB939/Mandatory Recycling	0	222,240	340,140	346,900	2.0
Household Hazardous Waste	0	251,871	225,100	229,600	2.0
Investment Income	0	1,344	0	0	0.0
Other Revenue	0	7,411	8,000	8,000	0.0
<b>Total, Recycling &amp; Waste Reduction</b>	<b>0</b>	<b>640,560</b>	<b>651,840</b>	<b>663,100</b>	<b>1.7</b>
<b>Total, Enterprise Funds</b>	<b>\$101,106,145</b>	<b>\$103,033,003</b>	<b>\$126,822,630</b>	<b>\$121,633,890</b>	<b>6.9%</b>
<b>Total, All Funds</b>	<b>\$235,961,519</b>	<b>\$243,267,914</b>	<b>\$262,272,560</b>	<b>\$259,233,930</b>	<b>4.2%</b>

**INTERNAL SERVICE FUNDS**

**BUILDING MAINTENANCE**

Reimbursement from Outside Agencies	\$2,660	\$5,055	\$0	\$0	0%
Charges to Departments	4,896,825	5,247,020	5,278,370	5,492,030	4.0
Contributions	130,795	11,346	0	0	0.0
Recoveries	250	0	0	0	0.0
Investment Income	15,491	24,677	0	0	0.0
<b>Total, Building Maintenance</b>	<b>5,046,021</b>	<b>5,288,098</b>	<b>5,278,370</b>	<b>5,492,030</b>	<b>4.0</b>

**WAREHOUSE FUND**

Charges to Departments	191,186	178,527	167,570	159,770	(4.7)
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**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Revenue Schedule - Detail (All Funds)**

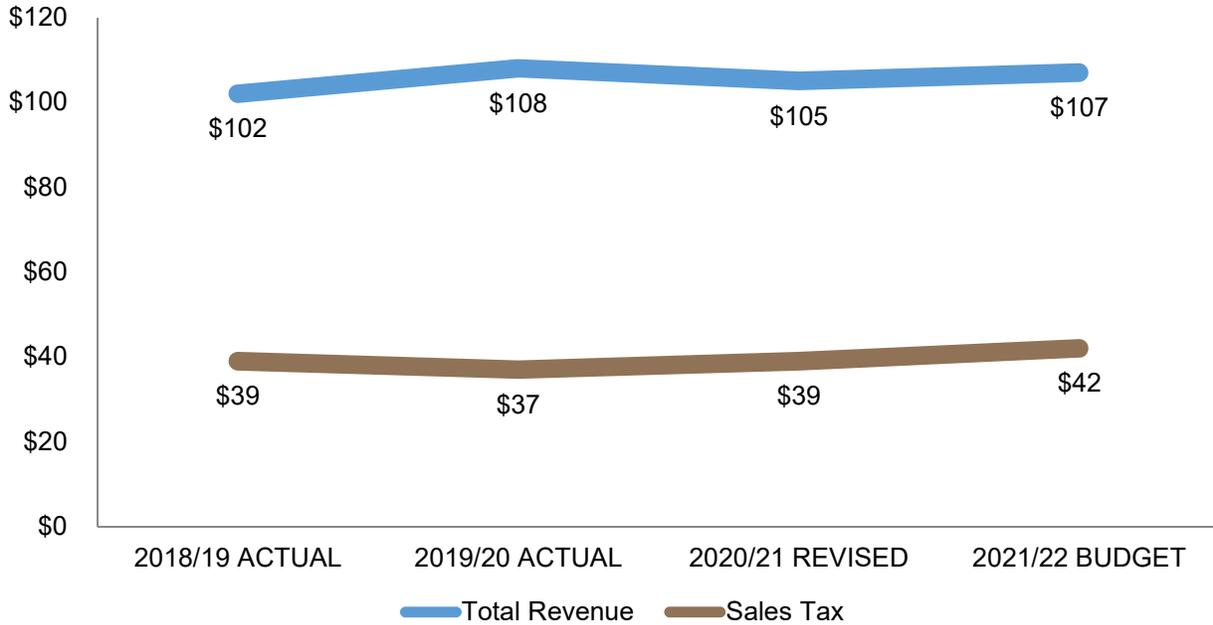
	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Investment Income	713	2,596	0	0	0.0
<b>Total, Warehouse</b>	<b>191,899</b>	<b>181,123</b>	<b>167,570</b>	<b>159,770</b>	<b>(4.7)</b>
<b>FLEET SERVICES</b>					
Charges to Departments	5,773,175	5,987,440	5,590,140	6,117,280	9.4
Contributions	106,154	669,421	0	0	0.0
Investment Income	135,604	177,349	125,000	125,000	0.0
Sale of City Property	0	155,827	0	0	0.0
Damages - City Property	0	(579)	0	0	0.0
Accident Recoveries	102,261	50,243	50,000	50,000	0.0
Gain/Loss on Disposal of Capital Assets	465,008	0	0	0	0.0
Reimbursement from Outside Agencies	4,404	1,511	0	0	0.0
<b>Total, Fleet Services</b>	<b>6,586,606</b>	<b>7,041,212</b>	<b>5,765,140</b>	<b>6,292,280</b>	<b>9.1</b>
<b>CENTRAL SERVICES</b>					
Duplicating-Charges to Departments	374,465	305,255	300,520	298,890	(0.5)
Telecommunications-Charges to Depts	638,425	548,145	540,040	487,330	(9.8)
Mail & Mobile Services-Charges to Departm	192,625	213,230	205,770	244,120	18.6
Investment Income	9,667	13,132	0	0	0.0
Other Revenue	50	0	0	0	0.0
<b>Total, Central Services</b>	<b>1,215,232</b>	<b>1,079,762</b>	<b>1,046,330</b>	<b>1,030,340</b>	<b>(1.5)</b>
<b>NETWORK &amp; SYSTEMS ADMINISTRATION</b>					
Charges to Departments	1,753,290	1,736,500	2,033,590	2,079,560	2.3
Investment Income	11,485	18,334	0	0	0.0
<b>Total, Network &amp; Systems Admin.</b>	<b>1,764,775</b>	<b>1,754,834</b>	<b>2,033,590</b>	<b>2,079,560</b>	<b>2.3</b>
<b>WORKERS' COMPENSATION</b>					
Charges to Departments	3,842,201	4,247,462	4,689,740	5,126,250	9.3
Investment Income	166,499	227,809	150,000	150,000	0.0
Settlements	0	1,300,000	0	0	0.0
<b>Total, Workers' Compensation</b>	<b>4,008,700</b>	<b>5,775,271</b>	<b>4,839,740</b>	<b>5,276,250</b>	<b>9.0</b>
<b>GENERAL LIABILITY INSURANCE FUND</b>					
Charges to Departments	2,558,950	2,058,960	2,055,010	2,353,330	14.5
Investment Income	124,531	143,027	95,000	95,000	0.0
Recoveries	0	73,964	0	0	0.0
<b>Total, Liability Insurance</b>	<b>2,683,481</b>	<b>2,275,951</b>	<b>2,150,010</b>	<b>2,448,330</b>	<b>13.9</b>
<b>BENEFITS ADMINISTRATION</b>					
Insurance Fees	9,951,812	10,496,325	11,209,600	11,565,940	3.2
Investment Income	624	1,449	0	0	0.0
Rebates	65,549	78,788	78,700	90,000	14.4
Other Revenue	0	(25)	0	0	0.0
<b>Total, Benefits Administration</b>	<b>10,017,985</b>	<b>10,576,537</b>	<b>11,288,300</b>	<b>11,655,940</b>	<b>3.3</b>
<b>PROPERTY INSURANCE</b>					
Charges to Departments	683,735	686,625	686,700	969,410	41.2

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Revenue Schedule - Detail (All Funds)**

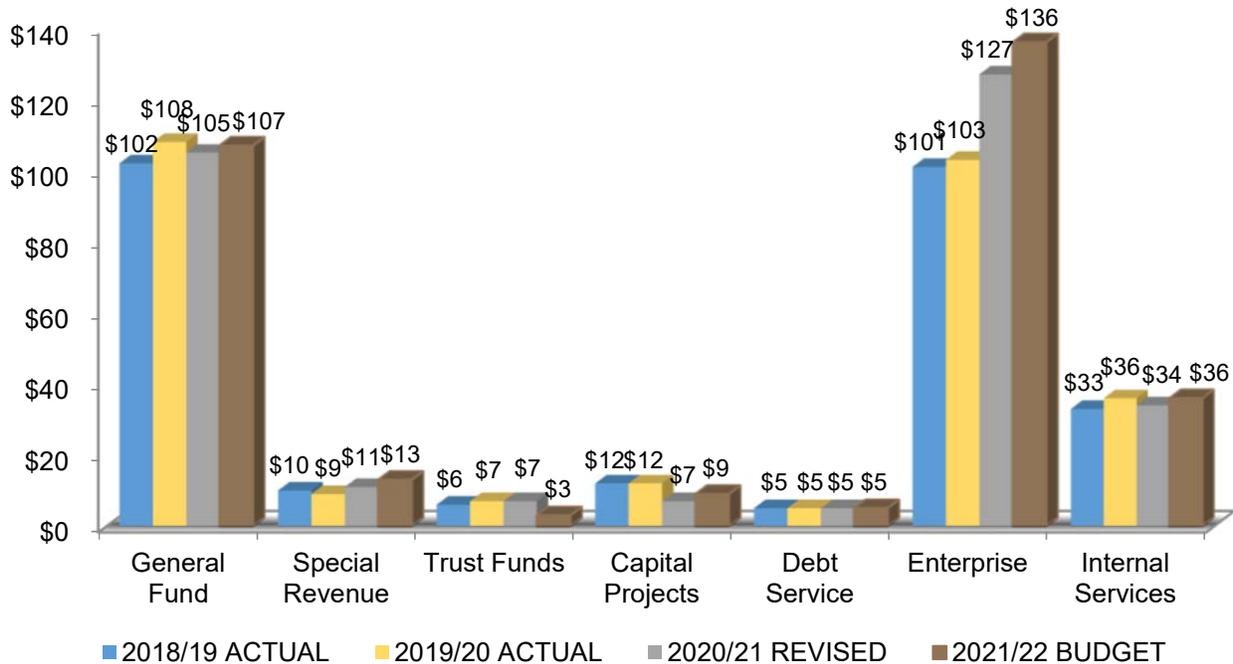
	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Investment Income	15,938	21,042	10,000	10,000	0.0
<b>Total, Property Insurance</b>	<b>699,673</b>	<b>707,667</b>	<b>696,700</b>	<b>979,410</b>	<b>40.6</b>
<b>DENTAL INSURANCE</b>					
Insurance Fees	762,228	755,477	835,540	749,540	(10.3)
Investment Income	8,336	11,279	0	0	0.0
<b>Total, Dental Insurance</b>	<b>770,564</b>	<b>766,756</b>	<b>835,540</b>	<b>749,540</b>	<b>(10.3)</b>
<b>UNEMPLOYMENT INSURANCE</b>					
Insurance Fees	88,265	90,246	70,000	90,000	28.6
Investment Income	6,655	8,508	0	0	0.0
<b>Total, Unemployment Insurance</b>	<b>94,920</b>	<b>98,754</b>	<b>70,000</b>	<b>90,000</b>	<b>28.6</b>
<b>Total, Internal Service Funds</b>	<b>\$33,079,856</b>	<b>\$35,545,965</b>	<b>\$34,171,290</b>	<b>\$36,253,450</b>	<b>6.1%</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Revenue Charts**

## General Fund Revenue Trend (In Millions)



## Revenue Trend-All Funds (In Millions)



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Grant Summary**

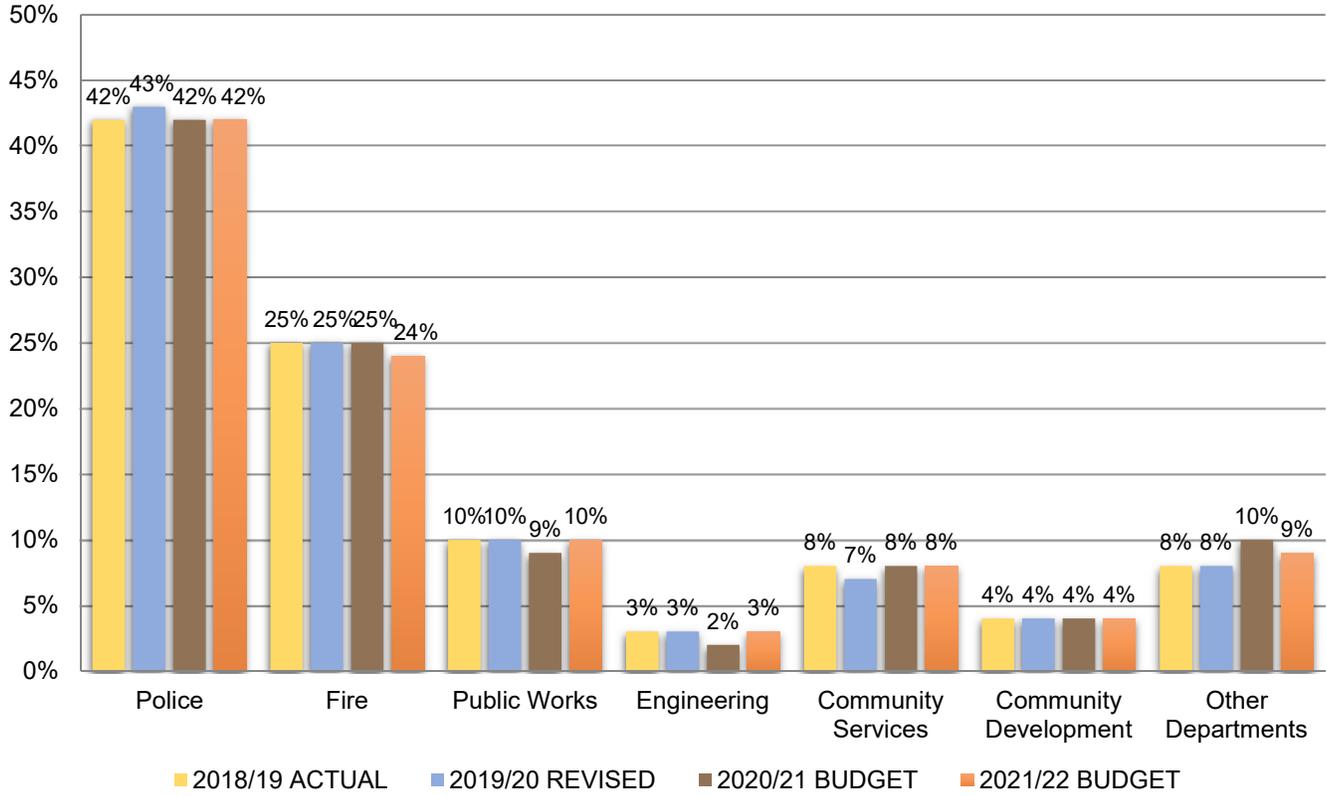
<b>SOURCE OF GRANT FUNDING</b>	<b>USE OF GRANT FUNDING</b>	<b>AMOUNT</b>
<u>Grants awarded during fiscal year 2020/21:</u>		
HOME Grant (HUD)	Community Development	\$622,300
Community Development Block Grant (CDBG/HUD)	Community Development	1,818,940
CARES Act - Community Development Block Grant - Coronavirus	Community Development	2,394,882
Prop 68 Per Capita Grant - John Masson Memorial Bike Park	Community Services	271,303
2020 Local Early Action Planning (LEAP) Grants Program	Community Services	500,000
CA Library Literacy Services	Community Services	83,821
Virtual Art @ Your Library - LSTA	Community Services	12,000
Aging & Independence Services (Nutrition/Transportation)	Community Services	190,000
Shared Streets Pilot Grant	Community Services	8,636
Emergency Solutions Grant Program (ESG/HUD)	Community Services	160,313
CARES Act - Emergency Solutions Grant - Coronavirus	Community Services	4,486,707
Water Bottle Filler Grant	Community Services	25,000
Coronavirus Relief Fund - CARES Act Funding	Public Health	4,602,696
Coronavirus Emergency Supplement Fund	Public Safety	125,276
Funding Year 2020/21 Citizens Options for Public Safety (COPS)	Public Safety	232,431
2019/20 Regional Realignment Response Grant	Public Safety	80,000
2020/21 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant	Public Safety	515,000
California Identification Program (Cal-ID)	Public Safety	377,059
2019/20 Edward Byrne Memorial Justice Assistance Grant	Public Safety	35,755
2018/19 State Homeland Security Grant Program	Public Safety	115,710
2020/21 State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant	Public Safety	25,000
2020/21 State of California Office of Traffic Records Improvement Program Grant	Public Safety	24,800
Disarming Prohibited Persons Team Grant	Public Safety	50,000
2018/19 Urban Area Security Initiative Grant	Public Safety	258,236
2019 Operation Stonegarden Grant	Public Safety	13,900
2020/21 Department of Alcoholic Beverage Control ABC Grant	Public Safety	20,000
SD Regional Fire Foundation	Public Safety	13,328
Local Roadway Safety Plan Grant	Streets	72,000
Section 1612, Title XVI	Utilities	3,069,303
Beverage Recycling Grant	Recycling	37,560
Used Oil Recycling Grant	Recycling	41,040
<b>TOTAL GRANTS</b>		<b><u>\$20,282,996</u></b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Expenditure Summary-All Funds**

<b>FUND/DEPARTMENT</b>	<b>2018/19 ACTUAL</b>	<b>2019/20 ACTUAL</b>	<b>2020/21 REVISED</b>	<b>2021/22 BUDGET</b>	<b>20/21 REVISED/ 21/22 BUDGET % Change</b>
<b><u>GENERAL FUND DEPARTMENTS</u></b>					
City Council	\$281,655	\$304,981	\$293,450	\$329,330	12.2%
City Manager	1,181,855	1,254,102	1,171,280	1,192,340	1.8
City Attorney	179,004	253,713	166,530	202,980	21.9
City Clerk	536,930	555,753	551,150	601,630	9.2
City Treasurer	197,406	204,459	266,830	284,210	6.5
Administrative Services	1,567,649	1,747,127	1,917,830	2,135,080	11.3
Information Systems	1,547,669	1,517,771	1,372,760	1,537,520	12.0
Community Services	7,566,076	7,592,487	8,779,470	9,184,420	4.6
Community Development	4,008,638	4,008,120	4,740,150	5,033,840	6.2
Engineering	2,585,811	2,739,042	2,567,190	3,027,830	17.9
Public Works	10,140,175	10,321,006	10,100,860	12,281,870	21.6
Radio Communications	(7,948)	(17,562)	0	0	0.0
Police	42,998,125	45,434,771	46,117,070	49,006,130	6.3
Fire/Emergency Management	25,667,178	25,900,977	27,327,700	27,914,950	2.1
Nondepartmental	762,878	785,266	2,103,580	1,748,650	(16.9)
Community Relations & Center for the Arts	2,165,319	2,404,406	2,535,050	2,582,980	1.9
<b>TOTAL, GENERAL FUND</b>	<b>\$101,378,420</b>	<b>\$105,006,417</b>	<b>\$110,010,900</b>	<b>\$117,063,760</b>	<b>6.4%</b>
<b><u>SPECIAL REVENUE FUNDS/DEPARTMENTS</u></b>					
Vehicle Parking District	\$95,493	\$99,093	\$97,090	\$100,540	3.6%
ASES	935,805	482,002	0	0	0.0
Reidy Creek Golf Course	664,219	656,890	697,190	829,120	18.9
CDBG Administration	213,032	228,724	328,700	308,290	(6.2)
Landscape Maintenance Districts	817,274	742,078	1,242,550	1,289,910	3.8
Successor Agency-Housing	275,246	267,449	367,470	371,460	1.1
Mobilehome Management	151,994	143,735	173,020	159,610	(7.8)
HOME	62,006	48,745	62,170	62,190	0.0
<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>\$3,215,069</b>	<b>\$2,668,717</b>	<b>\$2,968,190</b>	<b>\$3,121,120</b>	<b>5.2%</b>
<b>TOTAL, TRUST FUNDS</b>	<b>\$399,692</b>	<b>\$417,302</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL, DEBT SERVICE FUNDS</b>	<b>\$5,112,527</b>	<b>\$5,125,552</b>	<b>\$5,122,950</b>	<b>\$5,119,550</b>	<b>(0.1)%</b>
<b><u>ENTERPRISE FUNDS/DEPARTMENTS</u></b>					
Water/Canal/Lakes	\$55,165,149	\$57,759,887	\$58,176,950	\$61,210,420	5.2%
Wastewater/Recycled Water/Environ. Prog.	26,144,127	26,956,350	30,076,070	31,567,250	5.0
Recycling & Waste Reduction	598,806	540,852	738,820	733,370	(0.7)
<b>TOTAL, ENTERPRISE FUNDS</b>	<b>\$81,908,082</b>	<b>\$85,257,089</b>	<b>\$88,991,840</b>	<b>\$93,511,040</b>	<b>5.1%</b>
<b>TOTAL, OPERATING FUNDS</b>	<b>\$192,013,790</b>	<b>\$198,475,077</b>	<b>\$207,093,880</b>	<b>\$218,815,470</b>	<b>5.7%</b>
<b>TOTAL, CAPITAL FUNDS</b>	<b>\$32,752,303</b>	<b>\$37,156,870</b>	<b>\$216,769,068</b>	<b>\$64,571,740</b>	<b>(70.2)%</b>
<b>GRAND TOTAL, ALL FUNDS</b>	<b>\$224,766,093</b>	<b>\$235,631,947</b>	<b>\$423,862,948</b>	<b>\$283,387,210</b>	<b>(33.1)%</b>
<b>INTERNAL SERVICE FUNDS</b> (included in operating budgets)	<b>\$32,511,752</b>	<b>\$33,671,829</b>	<b>\$36,655,280</b>	<b>\$38,824,250</b>	<b>5.9%</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Budget Comparison - General Fund**

## General Fund Departments % of Total Budget



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Account Comparison-General Fund**

Account Description	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
Regular Full-time	\$45,331,352	\$46,832,482	\$50,533,700	\$53,918,730	6.7%
Contract Funded	55,702	57,704	70,880	69,960	(1.3)
Regular Part-Time	290,461	231,413	178,480	201,380	12.8
Temporary Part-Time	1,113,779	1,165,883	1,580,520	1,598,250	1.1
Overtime	8,103,060	7,781,989	5,914,710	4,843,070	(18.1)
Employee Overhead	28,613,423	31,750,097	35,261,920	38,696,950	9.7
Flexible Benefits	702,862	710,820	750,610	802,530	6.9
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>84,210,640</b>	<b>88,530,389</b>	<b>94,290,820</b>	<b>100,130,870</b>	<b>6.2</b>
Office/Operating Supplies	2,297,531	2,657,732	2,089,360	2,492,400	19.3
Safety Equipment	550,699	469,940	468,680	475,580	1.5
Prevention Supplies	5,094	1,747	11,500	11,500	0.0
Gas	914	0	3,620	0	(100.0)
Miscellaneous Motive	5,899	160	7,500	300	(96.0)
Maintenance of Equipment	119,119	103,545	212,580	161,240	(24.2)
Professional Services/Contracts	8,551,361	9,008,263	9,731,760	9,715,300	(0.2)
Permits	4,343	4,463	3,500	3,500	0.0
Prevention Services	1,160	1,783	2,950	2,950	0.0
Other Mail	333	12	800	500	(37.5)
Training and Meetings	268,640	228,939	248,140	249,990	0.7
Mileage Reimbursement	2,201	1,257	7,750	7,750	0.0
Dues and Subscriptions	146,031	159,831	169,070	190,410	12.6
Auto Allowance	116,033	123,025	114,900	120,300	4.7
Other Duplicating	1,240	690	2,250	2,250	0.0
Advertising and Printing	101,229	86,428	97,680	118,300	21.1
Other Insurance	63,104	61,982	77,760	77,760	0.0
Utilities	2,683,198	2,637,443	2,874,130	2,815,860	(2.0)
Water	63,101	51,914	96,500	98,500	2.1
Other Telephone	300,088	236,778	307,610	302,730	(1.6)
Rent	110,014	131,997	78,240	89,370	14.2
Tuition	117,436	116,049	104,500	108,500	3.8
Other Expense	504,045	509,878	1,188,170	739,210	(37.8)
Software	966,295	818,732	571,780	659,670	15.4
Minor Office Equipment	65,252	301,485	62,500	65,000	4.0
Loan Principal Expense	528,413	536,335	548,580	557,620	1.6
Interest	109,268	94,017	78,470	63,370	(19.2)
<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>17,682,040</b>	<b>18,344,424</b>	<b>19,160,280</b>	<b>19,129,860</b>	<b>(0.2)</b>
Building Maintenance	4,080,540	4,413,910	4,238,840	4,437,450	4.7
Warehouse	0	0	31,840	28,140	(11.6)
Fleet Services	4,028,665	4,028,665	3,492,600	3,969,370	13.7
Duplicating	286,550	248,955	265,980	272,440	2.4
Telecommunications	534,680	451,435	465,430	410,910	(11.7)
Radio Communications	801,480	819,705	816,550	778,160	(4.7)
Mail & Mobile Services	167,870	188,215	163,880	205,750	25.5
Network Systems Administration	1,371,685	1,352,915	1,606,470	1,590,500	(1.0)
Insurance	1,959,790	1,505,085	1,527,340	1,750,040	14.6
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>13,231,261</b>	<b>13,008,885</b>	<b>12,608,930</b>	<b>13,442,760</b>	<b>6.6</b>
Other Capital Outlay	88,233	206,867	0	1,145,000	100.0
<b>TOTAL, CAPITAL OUTLAY</b>	<b>88,233</b>	<b>206,867</b>	<b>0</b>	<b>1,145,000</b>	<b>100.0</b>
<b>SUBTOTAL, GENERAL FUND</b>	<b>115,212,174</b>	<b>120,090,565</b>	<b>126,060,030</b>	<b>133,848,490</b>	<b>6.2</b>
Allocations In	262,311	245,792	122,850	129,860	5.7
Allocations Out	(14,096,065)	(15,329,939)	(16,171,980)	(16,914,590)	4.6
<b>TOTAL, GENERAL FUND</b>	<b>\$101,378,420</b>	<b>\$105,006,417</b>	<b>\$110,010,900</b>	<b>\$117,063,760</b>	<b>6.4%</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Employee Overhead-General Fund**

Account Description	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET % Change
PERS-Normal Cost	\$7,024,341	\$7,406,687	\$8,236,990	\$8,624,860	4.7%
PERS-Unfunded Liability	11,975,846	13,968,797	15,594,080	17,467,880	12.0
Medical	5,406,950	5,520,275	6,142,920	6,754,400	10.0
Workers' Compensation	2,551,130	3,155,466	3,591,690	4,096,180	14.0
Other Employee Overhead	1,655,156	1,698,871	1,696,240	1,753,630	3.4
<b>TOTAL, EMPLOYEE OVERHEAD</b>	<b><u>\$28,613,423</u></b>	<b><u>\$31,750,097</u></b>	<b><u>\$35,261,920</u></b>	<b><u>\$38,696,950</u></b>	<b><u>9.7%</u></b>

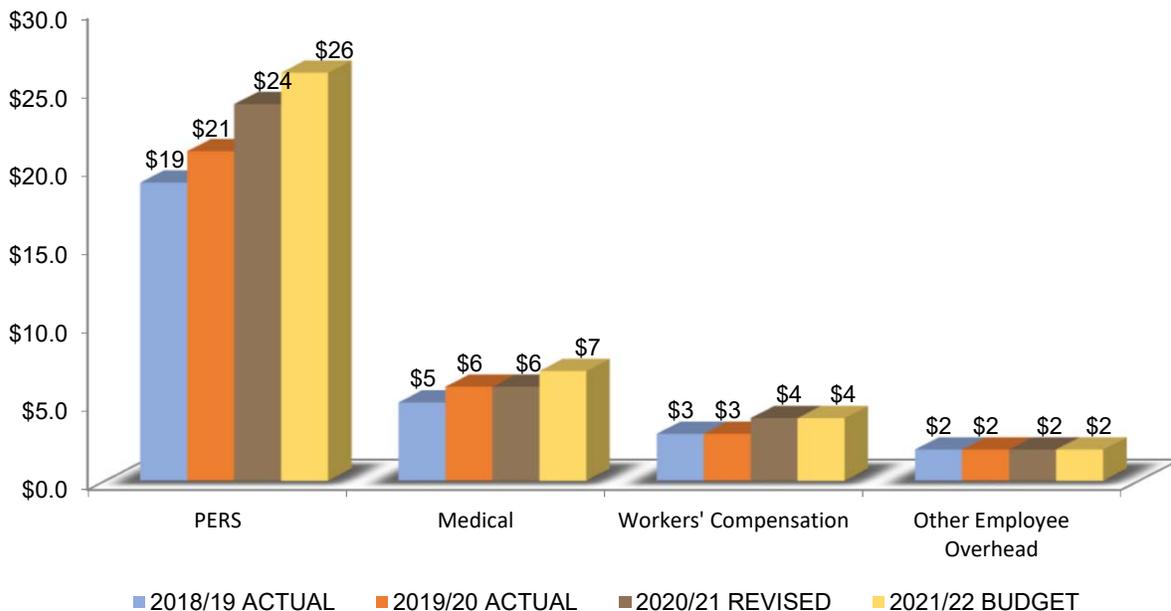
The pension rates for the normal cost portion of PERS will decrease from 11.50% to 11.04% for the Miscellaneous Plan and from 21.73% to 21.23% for the Safety Plan. Certain union group employees are sharing the cost of these rates. The PERS Unfunded Accrued Liability (UAL) portion of PERS will increase from \$12.1 million to \$13.5 million for the Miscellaneous plan and from \$8.8 million to \$10 million for the Safety plan. These changes will result in an approximate \$2.3 million or 9.5% increase in PERS costs for the General Fund compared to the prior year.

Medical insurance premiums are anticipated to increase by 6.5% in calendar year 2022. The projected increase in the cost of medical insurance during 2021/22 is approximately \$600,000 due to the increase in premiums and the 28 additional positions that have been added to the General Fund.

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 \$500,000 for 2021/22.

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 \$60,000 projected for these types of overhead costs.

### Employee Overhead Comparison (In Millions)



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Schedule of Interfund Transfers**

		<b>TRANSFERS IN/(TRANSFERS OUT)</b>			
<b>FUND #</b>	<b>FUND DESCRIPTION</b>	<b>2018/19 ACTUAL</b>	<b>2019/20 ACTUAL</b>	<b>2020/21 REVISED</b>	<b>2021/22 BUDGET</b>
<b><u>GENERAL FUND</u></b>					
001	General Fund	\$2,080,000	\$2,085,000	\$2,085,000	\$8,141,040
001	General Fund	(8,394,851)	(8,404,805)	(695,980)	(491,160)
<b><u>SPECIAL REVENUE FUNDS</u></b>					
107	Vehicle Parking District	98,225	101,120	97,090	100,540
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
109	Park Development	11,610	0	0	0
112	Community Services	26,010	90,335	0	0
122	Daley Ranch Restoration	0	(30,000)	(30,000)	0
281	Successor Agency - Housing	954,046	689,465	25,000	25,000
553	Reidy Creek Golf Course Fund	80,590	225,890	144,440	0
<b><u>CAPITAL PROJECT FUNDS</u></b>					
229	General Capital Projects	219,355	195,000	82,200	0
229	General Capital Projects	(92,158)	0	(30,000)	0
243	Public Facilities Fees	60,548	0	0	0
651	Building Maintenance-CIP	1,218,000	0	0	0
<b><u>DEBT SERVICE FUNDS</u></b>					
376	Reidy Creek Debt Service	366,795	336,595	365,250	365,620
<b><u>ENTERPRISE FUNDS</u></b>					
555	Water	0	0	0	30,000
555	Water	0	(520,000)	(40,000,000)	(43,000,000)
556	Water Capital Projects	0	520,000	40,000,000	43,000,000
557	Wastewater Capital Projects	3,040,000	500,000	55,310,000	2,285,000
557	Wastewater Capital Projects	0	(195,000)	0	0
558	Wastewater	(3,065,000)	(500,000)	(55,396,980)	(2,355,270)
561	Recycling & Waste Reduction	0	0	86,980	70,270
<b><u>INTERNAL SERVICE FUNDS</u></b>					
650	Building Maintenance	430,000	306,000	0	0
653	Fleet Services	25,000	0	52,000	0
654	Central Services	(219,355)	0	(40,000)	0
690	Workers' Comp Insurance	500,000	500,000	0	0
<b><u>TRUST FUNDS</u></b>					
786	Daley Ranch Endowment Fund	0	0	0	(30,000)
790	RORF	(11,164,651)	(3,461,324)	(6,549,770)	(2,838,140)
791	Successor Agency - Redevelopment	11,164,651	3,461,324	6,549,770	2,838,140
795	Section 115 Pension Trust	4,716,185	6,155,400	0	(6,086,040)



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Available Fund Balance Schedule**

<b>FUND</b>	<b>2020/21 PROJECTED ENDING FUND BALANCE</b>	<b>2021/22 TRANSFERS IN &amp; OTHER SOURCES OF FUNDS</b>	<b>2021/22 TRANSFERS OUT &amp; OTHER USES OF FUNDS</b>	<b>2021/22 PROJECTED ENDING FUND BALANCE</b>	<b>% CHANGE</b>
<b>General Fund</b>					
Economic Uncertainty Reserve	\$17,392,319	\$0	\$0	\$17,392,319	0.0%
<b>Special Revenue Funds</b>					
Vehicle Parking District	\$17,470	100,540	(100,540)	17,470	0.0
Reidy Creek Golf Course	54,159	925,060	(925,060)	54,159	0.0
CDBG	2,666,000	1,716,510	(1,716,510)	2,666,000	0.0
Landscape Maintenance District	1,263,750	869,320	(1,289,910)	843,160	(33.3)
Successor Agency-Housing	8,864,420	1,873,590	(1,873,590)	8,864,420	0.0
Mobilehome Park Management	259,500	159,610	(159,610)	259,500	0.0
HOME Program	1,628,062	724,350	(724,350)	1,628,062	0.0
<b>Trust Funds</b>					
Successor Agency-Redevelopment	266,950	2,838,140	(2,892,960)	212,130	(20.5)
Section 115 Pension Trust	14,780,850	200,000	(6,086,040)	8,894,810	(39.8)
<b>Debt Service Funds</b>					
General Obligation Bond Debt Service	4,387,437	4,753,930	(4,753,930)	4,387,437	0.0
Reidy Creek Debt Service	690	365,620	(365,620)	690	0.0
<b>Enterprise Funds</b>					
Water	15,880,866	109,698,290	(106,214,380)	19,364,776	21.9
Wastewater	25,059,698	42,302,500	(39,386,150)	27,976,048	11.6
Recycling & Waste Reduction	80,891	733,370	(733,370)	80,891	0.0
<b>Internal Service Funds</b>					
Building Maintenance	0	5,492,030	(5,548,280)	0	0.0
Warehouse	0	159,770	(159,730)	40	100.0
Fleet Services	5,520,850	6,292,280	(6,329,260)	5,483,870	(0.7)
Central Services (Duplicating, Telecommunications & Mail & Mobile Svcs	535,705	1,030,340	(1,033,230)	532,815	(0.5)
Network & Systems Administration	329,303	2,079,560	(2,167,590)	241,273	(26.7)
Workers' Compensation Insurance	11,516,119	5,276,250	(5,803,660)	10,988,709	(4.6)
General Liability Insurance	4,445,069	2,448,330	(3,955,470)	2,937,929	(33.9)
Benefits Administration	368,215	11,655,940	(11,810,210)	213,945	(41.9)
Property Insurance	1,023,541	979,410	(1,111,220)	891,731	(12.9)
Dental Insurance	522,380	749,540	(870,000)	401,920	(23.1)
Unemployment Insurance	273,254	90,000	(140,000)	223,254	(18.3)

**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 2021/22 Operating Budget**  
**Available Fund Balance Schedule**

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

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 2021/22.

Network & Systems Administration, General Liability Insurance, Benefits Administration, Property Insurance, Dental Insurance, & Unemployment Insurance - Projected accumulated fund balance from prior years is being appropriated to meet 2021/22 expenditure needs.

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

Building Maintenance & Warehouse Funds - A plan to increase fund balance in these funds is in place.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Authorized Positions**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET CHANGE
<b>General Government</b>					
Full-time	31.0	31.0	32.0	33.0	1.0
Regular Part-time FTE	2.1	2.1	1.3	1.3	0.0
Temporary Part-time FTE	1.4	1.4	0.7	0.7	0.0
<b>Total FTE</b>	<b>34.5</b>	<b>34.5</b>	<b>34.0</b>	<b>35.0</b>	<b>1.0</b>
<b>Administrative Services</b>					
Full-time	37.0	37.0	36.0	35.0	(1.0)
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
<b>Total FTE</b>	<b>37.8</b>	<b>37.8</b>	<b>36.8</b>	<b>35.8</b>	<b>(1.0)</b>
<b>Information Systems</b>					
Full-time	15.0	16.0	16.0	17.0	1.0
<b>Community Services</b>					
Full-time	16.0	19.0	21.0	22.0	1.0
Regular Part-time FTE	3.0	3.0	1.5	2.5	1.0
Temporary Part-time FTE	28.1	31.8	52.1	49.2	(2.9)
<b>Total FTE</b>	<b>47.1</b>	<b>53.8</b>	<b>74.6</b>	<b>73.7</b>	<b>(0.9)</b>
2019-20 Volunteer Hours: Library - 16,245 hours					
<b>Community Development</b>					
Full-time	33.0	33.0	33.0	32.0	(1.0)
Regular Part-time FTE	0.5	0.0	0.0	0.0	0.0
Temporary Part-time FTE	6.9	2.5	1.7	1.7	0.0
<b>Total FTE</b>	<b>40.4</b>	<b>35.5</b>	<b>34.7</b>	<b>33.7</b>	<b>(1.0)</b>
<b>Public Works</b>					
Full-time	55.0	58.0	58.0	76.0	18.0
Temporary Part-time FTE	20.2	21.9	17.6	21.1	3.5
<b>Total FTE</b>	<b>75.2</b>	<b>79.9</b>	<b>75.6</b>	<b>97.1</b>	<b>21.5</b>
<b>Engineering</b>					
Full-time	24.0	24.0	25.0	26.0	1.0
Contract/Grant Funded	0.0	1.0	1.0	1.0	0.0
Temporary Part-time FTE	6.5	2.2	2.2	2.3	0.1
<b>Total FTE</b>	<b>30.5</b>	<b>27.2</b>	<b>28.2</b>	<b>29.3</b>	<b>1.1</b>
<b>Police</b>					
Full-time	217.0	217.0	210.0	216.0	6.0
Regular Part-time FTE	0.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	12.1	12.1	4.1	4.1	0.0
<b>Total FTE</b>	<b>229.1</b>	<b>229.1</b>	<b>214.1</b>	<b>220.1</b>	<b>6.0</b>
2019-20 Volunteer Hours: 9,610 hours					

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Authorized Positions**

	2018/19 ACTUAL	2019/20 ACTUAL	2020/21 REVISED	2021/22 BUDGET	20/21 REVISED/ 21/22 BUDGET CHANGE
<b>Fire/Emergency Management</b>					
Full-time	121.0	121.0	121.0	123.0	2.0
Regular Part-time FTE	0.8	0.8	0.8	0.0	(0.8)
Temporary Part-time FTE	0.8	0.8	0.8	1.6	0.8
<b>Total FTE</b>	<b>122.6</b>	<b>122.6</b>	<b>122.6</b>	<b>124.6</b>	<b>2.0</b>
2019-20 Volunteer Hours: 1,382 hours					
<b>Total Full-time Positions</b>	<b>549.0</b>	<b>556.0</b>	<b>552.0</b>	<b>580.0</b>	<b>28.0</b>
<b>Total Grant Funded Positions</b>	<b>0.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>Total Regular Part-time FTE Positions</b>	<b>7.2</b>	<b>6.7</b>	<b>4.4</b>	<b>4.6</b>	<b>0.2</b>
<b>Total Temporary Part-time FTE</b>	<b>76.0</b>	<b>72.7</b>	<b>79.2</b>	<b>80.7</b>	<b>1.5</b>
<b>Total General Fund FTE Positions</b>	<b>632.2</b>	<b>636.4</b>	<b>636.6</b>	<b>666.3</b>	<b>29.7</b>
<b>ASES</b>					
Grant Funded	3.0	2.0	0.0	0.0	0.0
Temporary Part-time FTE	32.6	23.5	0.0	0.0	0.0
<b>Total FTE</b>	<b>35.6</b>	<b>25.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CDBG/Housing</b>					
Full-time	3.0	3.0	3.0	3.0	0.0
Contract/Grant Funded	3.0	3.0	3.0	3.0	0.0
<b>Total FTE</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>
<b>Water Operations</b>					
Full-time	79.0	78.0	80.0	80.0	0.0
Contract/Grant Funded	5.0	5.0	5.0	5.0	0.0
Regular Part-time FTE	0.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	33.7	33.7	35.8	35.9	0.1
<b>Total FTE</b>	<b>117.7</b>	<b>116.7</b>	<b>120.8</b>	<b>120.9</b>	<b>0.1</b>
<b>Wastewater Operations</b>					
Full-time	85.0	85.0	86.0	87.0	1.0
Temporary Part-time FTE	3.8	3.8	3.8	3.8	0.0
<b>Total FTE</b>	<b>88.8</b>	<b>88.8</b>	<b>89.8</b>	<b>90.8</b>	<b>1.0</b>
<b>Recycling &amp; Waste Reduction</b>					
Full-time	2.0	3.0	3.0	3.0	0.0
Temporary Part-time FTE	1.4	1.4	1.4	1.4	0.0
<b>Total FTE</b>	<b>3.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>0.0</b>
<b>Building Maintenance</b>					
Full-time	14.0	16.0	16.0	16.0	0.0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0.0
Temporary Part-time FTE	22.2	22.2	22.2	31.5	9.3
<b>Total FTE</b>	<b>37.0</b>	<b>39.0</b>	<b>39.0</b>	<b>48.3</b>	<b>9.3</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Authorized Positions**

	<b>2018/19 ACTUAL</b>	<b>2019/20 ACTUAL</b>	<b>2020/21 REVISED</b>	<b>2021/22 BUDGET</b>	<b>20/21 REVISED/ 21/22 BUDGET CHANGE</b>
<b>Warehouse</b>					
Full-time	2.0	2.0	1.0	1.0	0.0
Temporary Part-time FTE	0.8	0.8	0.0	1.2	1.2
<b>Total FTE</b>	<b>2.8</b>	<b>2.8</b>	<b>1.0</b>	<b>2.2</b>	<b>1.2</b>
<b>Fleet Services</b>					
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
<b>Total FTE</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>0.0</b>
<b>Other Internal Service Funds</b>					
Full-time	19.0	19.0	19.0	19.0	0.0
Temporary Part-time FTE	0.4	0.4	0.4	0.4	0.0
<b>Total FTE</b>	<b>19.4</b>	<b>19.4</b>	<b>19.4</b>	<b>19.4</b>	<b>0.0</b>
<b>Total Full-time Positions</b>	<b>765.0</b>	<b>774.0</b>	<b>772.0</b>	<b>801.0</b>	<b>29.0</b>
<b>Total Grant Funded Positions</b>	<b>11.0</b>	<b>11.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0</b>
<b>Total Regular Part-time FTE Positions</b>	<b>8.0</b>	<b>7.5</b>	<b>5.2</b>	<b>5.4</b>	<b>0.2</b>
<b>Total Temporary Part-time FTE</b>	<b>170.9</b>	<b>158.5</b>	<b>142.8</b>	<b>154.9</b>	<b>12.1</b>
<b>Total Citywide FTE Positions</b>	<b>954.9</b>	<b>951.0</b>	<b>929.0</b>	<b>970.3</b>	<b>41.3</b>

**Total 2019-20 Volunteer Hours: 27,237 hours**



**CITY OF ESCONDIDO  
FY 2021/22 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 2021/22 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.

<b>2021/22 Capital Improvement Plan</b>	
Library	\$316,370
Parks & Recreation	1,935,960
Public Art	135,000
Public Works	1,630,000
Streets	15,269,410
Wastewater	2,285,000
Water	43,000,000
<b>Total CIP</b>	<b>\$64,571,740</b>

**Water**

The Water Department anticipates \$22 million towards the undergrounding of the Escondido Canal through the San Pasqual Indian Reservation for this fiscal year. The project will remove, relocate, and replace approximately 2.5 miles of the existing Escondido canal that crosses the San Pasqual Indian Reservation. This project is the result of the San Luis Rey Indian Water Rights Settlement Agreement between: the La Jolla, Rincon, San Pasqual, Pauma, and Pala Bands of Mission Indians; United States; San Luis Rey Indian Water Authority; Vista Irrigation District; and the City of Escondido. Fifty percent of the total project costs will be reimbursed by the Vista Irrigation District. The anticipated total cost for this project is \$50.4 million, of which \$6.4 million has already been secured.

The project will replace a portion of the existing canal, therefore it is not anticipated that it will result in additional impacts to the Water Fund's operating budget once the project is complete. Routine maintenance has already been included in the operating budget.



*San Pasqual Undergrounding Project*

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Capital Expenditure Summary**



*Lake Wohlford Dam Project*

The Water Department anticipates \$20 million towards the Lake Wohlford Dam Replacement Project for this fiscal year. The project will construct a replacement dam, integral spillway, a new outlet tower, and partially deconstruct the existing dam. The purpose of the project is to restore the reservoir to its former capacity which will mitigate the effects of drought, reduce reliance on imported water, improve raw water quality, and address safety hazards.

This project will replace Lake Wohlford Dam, therefore it is not anticipated that it will result in additional impacts to the Water Fund's operating budget once the project is complete. Routine maintenance has already been included in the operating budget.

The City has applied for the Water Infrastructure Finance and Innovation Act (WIFIA), requesting a loan in the amount of \$40 million. For future years, \$20 million of the loan will be programmed, as well as an additional \$2 million in wastewater customer fees. This is a non-recurring cost to the City. Overall, the anticipated total cost of the project is \$70 million.

## **Streets**

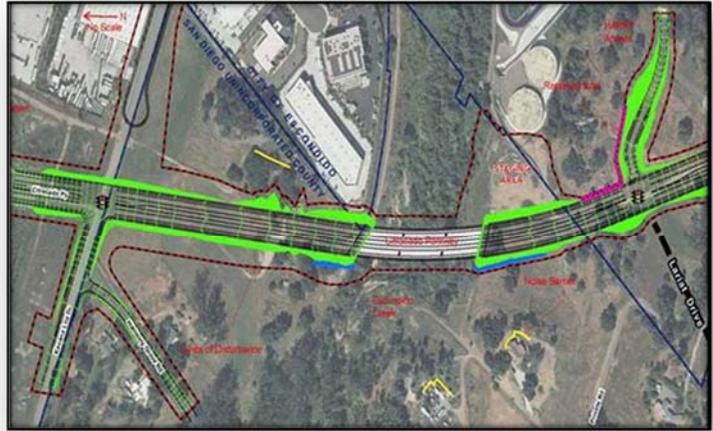
The Engineering Department anticipates spending \$15.2 million towards street related projects. Of that amount, \$5.9 million will be used to fund the recurring street pavement maintenance and rehabilitation projects. This year's program is funded by gas tax funds, TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. 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*

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Capital Expenditure Summary**

This year's budget also designates \$4.2 million in funding for the Citracado Parkway Extension project. This project extends Citracado Parkway from Harmony Grove Village Parkway to Andreasen Drive and is the City's highest priority roadway project. It has secured funding of \$39.4 million from Palomar Health, TransNet, and Traffic Impact fees. An additional \$2 million is anticipated to be programmed towards this project in the next fiscal year for a total cost of \$45.6 million. This is a non-recurring cost to the City. Completion of this project will require routine maintenance, and appropriate funding will be included in the operating budget when completed.



*Citracado Parkway Extension Project*

Since the onset of the recession, there have been CIP budget requests that do not have a designated funding source. The City currently has approximately \$17.1 million in additional capital projects that need funding for Fiscal Year 2021/22.

<b>2021/22 Operating Budget Capital Outlay</b>	
<b>Motive Equipment</b>	\$2,426,440
<b>Other Capital Outlay</b>	1,507,500
<b>Total Capital Outlay</b>	<b>\$3,933,940</b>

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

Capital outlay is defined and based on the following criteria:

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

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

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



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2021	21/22 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
<b>BONDS:</b>					
<b>2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded)</b>	Property Tax	\$61,250,000	\$52,780,000	\$4,749,875	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.					
<b>Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded)</b>	General Fund	4,830,000	3,020,000	363,569	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.					
<b>Escondido Joint Powers Financing Authority 2019A Water Revenue COP Bonds (2007 Revenue COP Bonds Refunded)</b>	Water Fund	20,380,000	19,800,000	1,511,550	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.					
<b>Escondido Joint Powers Financing Authority 2019B Water Lease Revenue Refunding Bonds (2012 Water Lease Revenue Refunding Bond)</b>	Water Fund	30,000,000	29,215,000	1,694,226	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.					
<b>Escondido Joint Powers Financing Authority 2012 Wastewater Lease Revenue Refunding Bonds (2000A Revenue COP Refunded)</b>	Wastewater Fund	27,390,000	25,985,000	1,437,381	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").					
<b>2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded)</b>	Wastewater Fund	14,645,000	8,315,000	1,600,375	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 2021/22 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2021	21/22 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
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<b>2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)</b>	Wastewater Fund	5,060,000	2,440,000	525,250	2025
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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.

<b>Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)</b>	Special Assessment	2,355,000	1,615,000	185,956	2031
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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).

<b>Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)</b>	Special Assessment	13,745,000	11,595,000	1,026,000	2036
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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.

<b>Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual</b>	Assessment District	5,105,000	1,675,000	333,493	2026
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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.

<b>TOTAL BONDS</b>	<b>184,760,000</b>	<b>156,440,000</b>	<b>13,427,675</b>
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**LOANS:**

<b>County of San Diego - Regional Communication System</b>	General Fund	3,230,225	1,726,049	374,634	2026
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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.

<b>California Energy Commission - Energy Conservation Project at CCAE</b>	Building Maintenance Fund	1,107,890	103,834	106,924	2022
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The Central Plant went into operation in 1994. As a thermal energy storage (TES) system it was designed to conserve energy while providing adequate cooling to the CCAE buildings. However, the system had been plagued by frequent breakdowns resulting in equipment rental every summer as a backup to failing equipment and an average plant maintenance cost of \$234,00 over six years. Additionally, the two cooling towers which are a part of the Central Plant needed replacement, at a cost of approximately \$250,000. Considering these issues, it was determined that a considerable amount of money could be saved both in maintenance and utility costs (approximately \$225,000 in annual savings) by replacing the entire plant, rather than investing any large sums of money to repair and/or replace part of it.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2021	21/22	RETIREMENT YEAR
				PRINCIPAL & INTEREST PAYMENT	
San Diego Gas & Electric - Energy Conservation Projects at City Hall	Building Maintenance Fund	22,620	566	566	2022
San Diego Gas & Electric - Energy Conservation Projects at City Facilities	General Fund	224,078	863	863	2022

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

**State Revolving Fund - Wastewater Treatment**

**Plant Project:**

Phase II		16,461,971	1,646,197	987,722	2023
Phase III	Wastewater Fund	12,352,118	1,235,212	741,130	2023

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

<b>Aeration Blower Replacement</b>	Wastewater Fund	1,572,306	372,643	98,817	2024
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The existing blowers were installed in the 1970's as part of the original treatment plant aeration system construction. In 1998, the City upgraded the operation of the blower system by adding dissolved oxygen monitors in the aeration basins, electric actuated modulated valves to the blower inlets, and a PLC to automatically control the airflow from the blowers to the aeration basins; however, the original blowers were not replaced. Therefore, the HARRF Aeration Blower Replacement Project consists of replacing existing blowers with new units that will provide increased reliability and automatic capacity control, resulting in increased efficiency and significant energy cost savings.

<b>Brine Line Project</b>	Wastewater Fund	5,000,000	4,855,250	216,373	2049
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The objective of the Project is to enable transmission of brine recovered from a reverse osmosis facility treating water to provide recycled water distribution to serve eastern and northern agricultural land. This project constructs 2.3 miles of 15-inch diameter brine pipeline with fiber optic conduit along the Escondido Creek Channel. It will convey the high salinity reverse osmosis reject water from the Membrane Filtration Reverse Osmosis facility back to the Hale Avenue Resource Recovery Facility. Repayment of the loan begins at project completion and repayment is anticipated beginning 10/23/2020.

<b>Recycled Water Easterly Main and Tanks</b>	Wastewater Fund	8,000,000	7,164,422	238,814	2051
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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 anticipated loan forgiveness and \$4,000,000 in SRF funding.

**State Revolving Fund - Safe Drinking Water**

**Project:**

<b>Gravity Float Line</b>	Water Fund	2,048,125	376,046	130,919	2023
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The Gravity Float Line Replacement project consists of more than 5,550 linear feet of 16" CMLC steel waterline, 1,200 linear feet of 12" PVC waterline, and 650 linear feet of 8" PVC waterline from Hogback Reservoir south to Oro Verde and East to Cloverridge Road. In addition, the project included three new pressure reducing stations to control water pressure at the new connection points to the existing water distribution system. This project provides system redundancy and reliability to the Reed and A-3 Zones. The useful life of the pipeline and appurtenances is expected to be approximately fifty years.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2021	21/22 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
<b>Alexander Area Phase II Water Line</b>	Water Fund	2,813,235	1,659,141	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.					
<b>California Infrastructure and Economic Development Bank (I-Bank) Loan- Lindley Reservoir Tank Replacement</b>	Water Fund	15,000,000	14,668,280	820,600	2048
The Lindley Reservoir Tank Replacement project replaces the existing 2MG steel reservoir constructed in 1950 with two reservoirs adequately sized to future needs.					
<b>TOTAL LOANS</b>		<u>67,832,568</u>	<u>33,808,503</u>	<u>3,898,052</u>	
<b>TOTAL DEBT OBLIGATIONS</b>		<u>\$ 252,592,568</u>	<u>\$ 190,248,503</u>	<u>\$ 17,325,727</u>	

**NOTE:**

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

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Legal Debt Margin Summary**

	2017	2018	2019	2020	2021
Assessed valuation	\$11,397,164,781	\$12,065,097,152	\$12,707,545,218	\$13,330,606,284	\$14,101,521,001
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	2,849,291,195	3,016,274,288	3,176,886,305	3,332,651,571	3,525,380,250
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	427,393,679	452,441,143	476,532,946	499,897,736	528,807,038
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	60,460,000	58,680,000	56,810,000	54,845,000	52,780,000
Legal Debt Margin	<u>\$366,933,679</u>	<u>\$393,761,143</u>	<u>\$419,722,946</u>	<u>\$445,052,736</u>	<u>\$476,027,038</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	14%	13%	12%	11%	10%

**NOTE:**

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

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**General Fund Multi-Year Financial Plan**

	ADOPTED 2020/21	PROPOSED 2021/22	PROJECTED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25
<b>PURPOSE:</b>					
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.					
<b>Sources of Funds:</b>					
Estimated Revenue	\$102,017,820	\$107,219,510	\$109,363,900	\$111,551,180	\$113,782,200
Transfer from Gas Tax	2,055,000	2,055,000	2,055,000	2,055,000	2,055,000
Transfer from Section 115 Pension Trust Fund	0	6,086,040	0	0	0
Transfer from Daley Ranch Restoration	30,000	0	0	0	0
Deposit - Joslyn Trust	100,600	0	0	0	0
Advance Payback fro Successor-Agency-Redev.	5,982,930	2,194,370	0	0	0
<b>TOTAL, Sources</b>	<u>110,186,350</u>	<u>117,554,920</u>	<u>111,418,900</u>	<u>113,606,180</u>	<u>115,837,200</u>
<b>Uses of Funds:</b>					
General Fund Operating Budget-PERS	23,717,280	26,092,740	27,697,740	28,492,740	27,685,740
General Fund Operating Budget-All Other	83,879,520	90,971,020	95,266,060	99,644,950	104,110,210
Total General Fund Operating Budget	<u>107,596,800</u>	<u>117,063,760</u>	<u>122,963,800</u>	<u>128,137,690</u>	<u>131,795,950</u>
Transfer to Reidy Creek Golf Course-Debt Service	363,270	365,620	363,000	365,000	365,000
Transfer to Reidy Creek Golf Course-Operations	76,410	0	100,000	100,000	100,000
Transfer to Vehicle Parking District	97,090	100,540	103,550	106,650	109,850
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Capital Projects	42,200.00	0	1,000,000	1,000,000	1,000,000
Add to Economic Uncertainty Reserve	1,985,580	0	0	0	0
<b>TOTAL, Uses</b>	<u>110,186,350</u>	<u>117,554,920</u>	<u>124,555,350</u>	<u>129,734,340</u>	<u>133,395,800</u>
<b>TOTAL, Sources Over/(Under) Uses</b>	<u>\$0</u>	<u>\$0</u>	<u>(\$13,136,450)</u>	<u>(\$16,128,160)</u>	<u>(\$17,558,600)</u>
<b>TOTAL, Economic Uncertainty Reserve</b>	<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>
<b>TOTAL, Section 115 Pension Trust</b>	<u>\$14,780,850</u>	<u>\$8,694,810</u>	<u>\$8,694,810</u>	<u>\$8,694,810</u>	<u>\$8,694,810</u>

**ASSUMPTIONS:**

The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2022/23 thru 2024/25:

- 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: Approximately \$1.6 million in 2022/23 and \$800,000 in 2023/24. A \$800,000 decrease in PERS costs is anticipated in 2024/25.
- 4- \$600,000 a year increase in workers' compensation charges in order to build fund balance to actuary recommended levels
- 5- \$400,000 a year increase in building maintenance charges in order to build fund balance to fund deferred maintenance and repair of City owned buildings
- 6- \$500,000 a year increase in general liability insurance charges in order to build fund balance to actuary recommended levels
- 7- \$1,000,000 a year transfer out to provide funding for priority unfunded capital projects

**CONCLUSION:**

Another goal of the City is to maintain a balanced budget without the use of reserves. In order to completely fund the assumed increases in expenditures, revenue would need to increase by 14% in 2022/23, another 4% in 2023/24 and 3% in 2024/25 to have a balanced budget. Revenue and expenditure projections will be continuously monitored and adjustments will be made both quarterly and during the annual budget process in order to maintain a balanced budget.





# **Departmental Budget Detail**





# **General Fund**



**CITY OF ESCONDIDO  
FY 2021/22 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	\$107,219,510
Transfer from Gas Tax Fund	2,055,000
Transfer from Section 115 Pension Trust Fund	6,086,040
Advance Payback from Successor Agency-Redevelopment	2,194,370
<b>TOTAL, Sources</b>	<b><u><u>\$117,554,920</u></u></b>

**Uses of Funds:**

Operating Budget	\$117,063,760
Transfer to Reidy Creek Golf Course-Debt Service	365,620
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	100,540
<b>TOTAL, Uses</b>	<b><u><u>\$117,554,920</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY COUNCIL**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

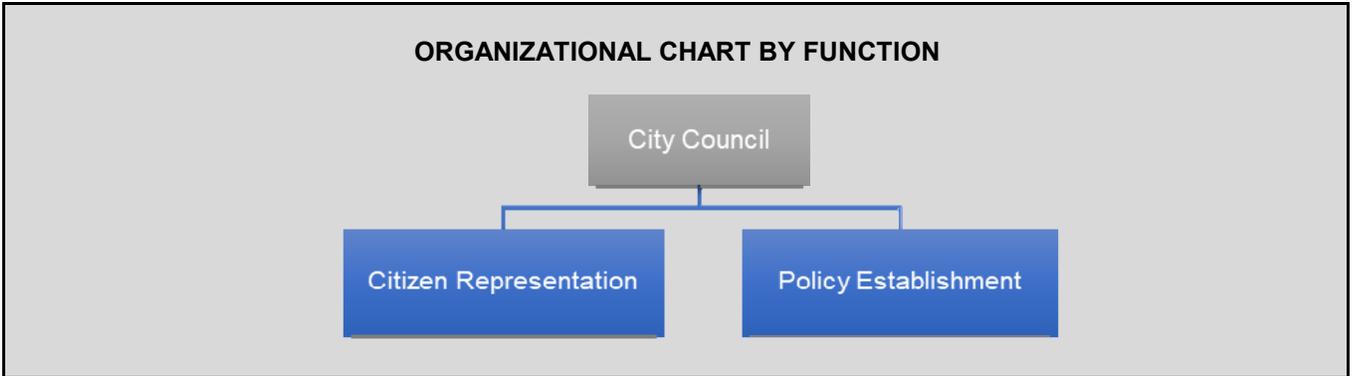
- Serve as the elected governing body for the City of Escondido
- Provide clear policy direction to the City staff

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increase in PERS-Unfunded Liability
- Increase in annual dues for SANDAG and League of California Cities
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations out due to increase in budget subtotal

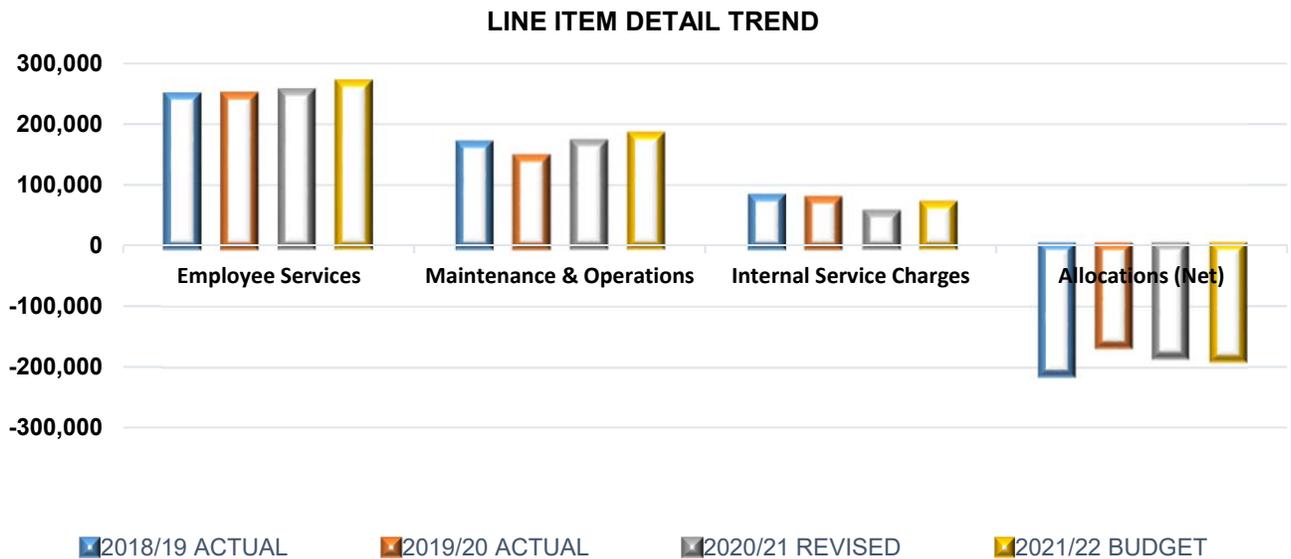
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY COUNCIL**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	5.0	5.0	5.0	5.0
<b>BUDGET:</b>				
Employee Services	245,740	246,616	251,930	266,840
Maintenance & Operations	166,676	144,452	168,900	180,680
Internal Service Charges	79,485	76,600	52,790	67,390
Allocations (Net)	<u>(210,246)</u>	<u>(162,687)</u>	<u>(180,170)</u>	<u>(185,580)</u>
Total Budget	281,655	304,981	293,450	329,330



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-001</b>	<b>CITY COUNCIL</b>				
5001	REGULAR FULL-TIME	\$164,397	\$163,545	\$170,980	\$170,980
5025	OTHER EMPLOYEE OVERHEAD	11,287	11,301	11,330	10,410
5026	PERS-NORMAL COST	14,758	15,592	16,770	18,890
5029	PERS-UNFUNDED LIABILITY	41,360	48,565	43,940	56,510
5027	MEDICAL	13,231	5,711	6,190	6,440
5028	WORKERS' COMPENSATION	707	1,903	2,720	3,610
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>245,740</b>	<b>246,616</b>	<b>251,930</b>	<b>266,840</b>
5101	OFFICE/OPERATING SUPPLIES	8,467	7,056	8,000	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	38,654	6,826	18,500	18,500
5160	TRAINING AND MEETINGS	4,800	2,147	10,000	10,000
5162	DUES AND SUBSCRIPTIONS	69,388	86,315	84,400	96,180
5163	AUTO ALLOWANCE	45,033	42,000	45,000	45,000
5173	OTHER TELEPHONE	335	108	3,000	3,000
	<b>TOTAL, M &amp; O</b>	<b>166,676</b>	<b>144,452</b>	<b>168,900</b>	<b>180,680</b>
5125	BUILDING MAINTENANCE	52,910	58,090	36,010	46,420
5165	DUPLICATING	8,940	4,635	1,630	2,330
5172	TELECOMMUNICATIONS	3,360	1,705	1,540	1,570
5175	MAIL & MOBILE SERVICES	135	135	640	620
5178	NETWORK & SYSTEMS ADMINISTRATION	6,995	6,455	7,410	6,780
5183	INSURANCE	7,145	5,580	5,560	9,670
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>79,485</b>	<b>76,600</b>	<b>52,790</b>	<b>67,390</b>
	<b>SUBTOTAL, CITY COUNCIL</b>	<b>491,901</b>	<b>467,668</b>	<b>473,620</b>	<b>514,910</b>
5902	ALLOCATED OUT	(210,246)	(162,687)	(180,170)	(185,580)
	<b>TOTAL, CITY COUNCIL</b>	<b>\$281,655</b>	<b>\$304,981</b>	<b>\$293,450</b>	<b>\$329,330</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY MANAGER**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

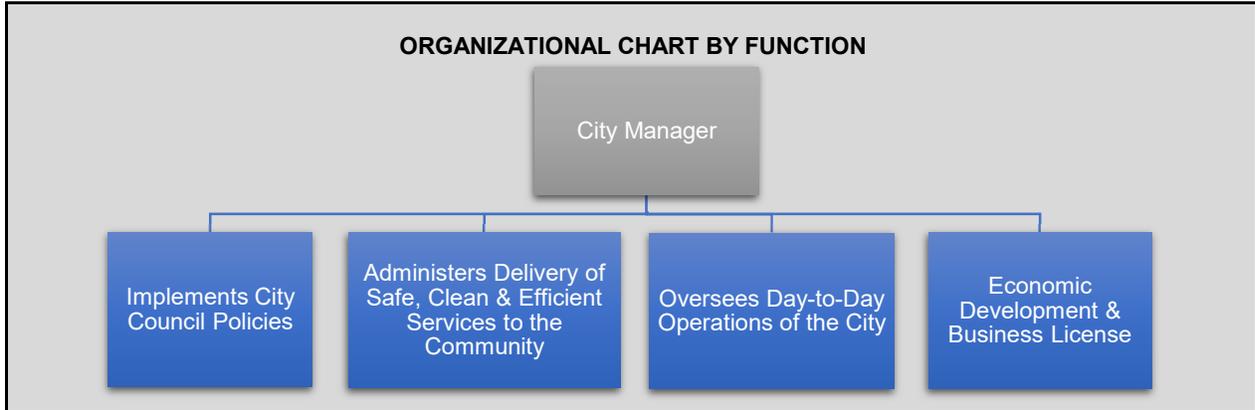
- Implement City Council policies
- Fulfill the operational mission of having a City that is safe, clean, and efficiently run

**MAJOR BUDGET IMPACTS**

- Because Economic Development services is located in the City Manager's Office and the Business License function has been moved to Economic Development, two FTEs transferred from the Community Development department to the City Manager's Office to better leverage business license functions as a tool to drive decisions. This increase in FTEs is offset by the elimination of one Deputy City Manager position in this department.
- Overall decrease in salaries due to employee turnover, offset by increases in PERS-Unfunded Liability and medical insurance costs
- The Visit Escondido function also transferred from the Communications Department to the City Manager's Office to better align tourism marketing functions under Economic Development resulting in increases to M & O projections
- Increase in M & O also reflects the addition of business license costs and economic development data analytics software
- Increase in internal service charges, primarily building maintenance, network & systems administration and insurance charges
- Increase in allocations out due to increase in budget subtotal

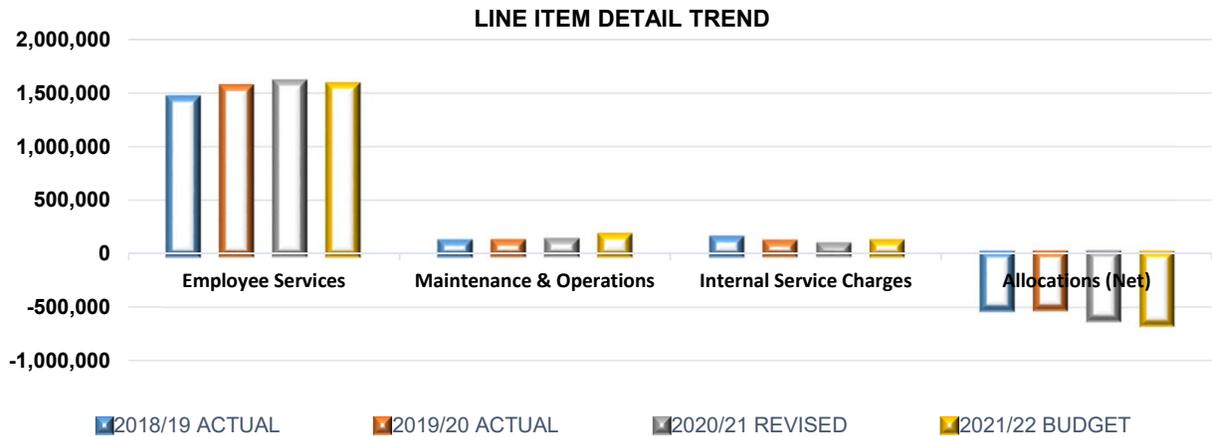
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY MANAGER**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	7.0	7.0	7.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>
<b>BUDGET:</b>				
Employee Services	\$1,445,074	\$1,550,553	\$1,592,850	\$1,566,140
Maintenance & Operations	106,668	106,728	114,830	165,850
Internal Service Charges	140,220	101,840	74,880	106,880
Allocations (Net)	<u>(510,107)</u>	<u>(505,019)</u>	<u>(611,280)</u>	<u>(646,530)</u>
Total Budget	<u>\$1,181,855</u>	<u>\$1,254,102</u>	<u>\$1,171,280</u>	<u>\$1,192,340</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-002 CITY MANAGER</b>					
5001	REGULAR FULL-TIME	\$963,795	\$1,009,484	\$996,470	\$920,900
5025	OTHER EMPLOYEE OVERHEAD	57,074	57,397	50,290	45,270
5026	PERS-NORMAL COST	94,691	102,538	114,450	99,460
5029	PERS-UNFUNDED LIABILITY	220,451	258,360	286,540	345,550
5027	MEDICAL	60,668	67,200	82,670	92,990
5028	WORKERS' COMPENSATION	3,979	10,897	15,730	19,010
5030	FLEXIBLE BENEFITS	44,416	44,677	46,700	42,960
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,445,074</b>	<b>1,550,553</b>	<b>1,592,850</b>	<b>1,566,140</b>
5101	OFFICE/OPERATING SUPPLIES	11,560	19,905	23,760	23,760
5126	MAINTENANCE OF EQUIPMENT	0	0	900	900
5131	PROFESSIONAL SERVICES/CONTRACTS	39,710	41,093	33,050	33,800
5160	TRAINING AND MEETINGS	6,318	7,609	13,580	13,780
5161	MILEAGE REIMBURSEMENT	70	0	0	0
5162	DUES AND SUBSCRIPTIONS	11,721	7,925	12,840	8,490
5163	AUTO ALLOWANCE	18,900	19,800	19,800	14,400
5166	OTHER DUPLICATING	(8)	0	0	0
5167	ADVERTISING AND PRINTING	5,454	0	500	25,320
5173	OTHER TELEPHONE	8,109	7,184	5,000	5,000
5190	OTHER EXPENSES	4,835	3,211	5,000	5,000
5193	SOFTWARE	0	0	0	35,000
5194	MINOR OFFICE EQUIPMENT	0	0	400	400
	<b>TOTAL, M &amp; O</b>	<b>106,668</b>	<b>106,728</b>	<b>114,830</b>	<b>165,850</b>
5125	BUILDING MAINTENANCE	71,345	75,140	48,970	67,050
5165	DUPLICATING	19,155	1,135	700	3,370
5172	TELECOMMUNICATIONS	4,030	1,495	1,770	1,790
5175	MAIL & MOBILE SERVICES	2,300	195	620	450

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-002 CITY MANAGER</b>				
5178 NETWORK & SYSTEMS ADMINISTRATION	23,560	14,195	13,160	18,450
5183 INSURANCE	19,830	9,680	9,660	15,770
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>140,220</b>	<b>101,840</b>	<b>74,880</b>	<b>106,880</b>
<b>SUBTOTAL, CITY MANAGER</b>	<b>1,691,962</b>	<b>1,759,121</b>	<b>1,782,560</b>	<b>1,838,870</b>
5902 ALLOCATED OUT	(510,107)	(505,019)	(611,280)	(646,530)
<b>TOTAL, CITY MANAGER</b>	<b>\$1,181,855</b>	<b>\$1,254,102</b>	<b>\$1,171,280</b>	<b>\$1,192,340</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY ATTORNEY**



**DESCRIPTION**

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

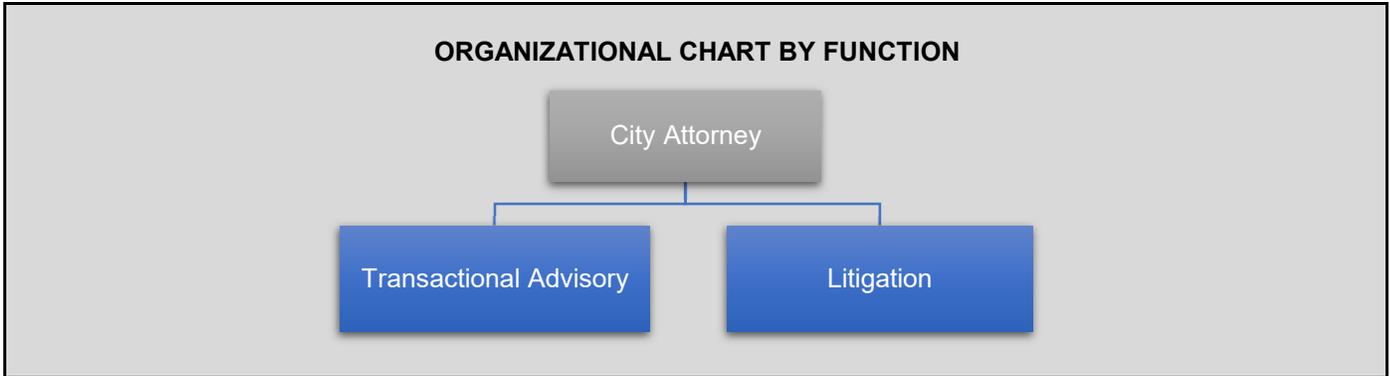
- Provide essential legal services to the City of Escondido
- Assist City Departments in crafting creative and efficient solutions to potential legal obstacles to provide City services
- Provide an aggressive defense to City and City Personnel in lawsuits
- Minimize use of outside counsel while still 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 salaries, PERS, and workers' compensation costs
- Increase in internal service charges, primarily building maintenance, network and systems administration and general liability insurance charges
- Increase in allocations out primarily due to increase in the budget subtotal

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY ATTORNEY**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
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	<u>11.8</u>	<u>11.8</u>	<u>11.8</u>	<u>11.8</u>
<b>BUDGET:</b>				
Employee Services	\$1,884,940	\$2,020,262	\$2,035,720	\$2,129,420
Maintenance & Operations	83,984	127,206	120,500	120,500
Internal Service Charges	123,040	128,935	100,090	124,180
Allocations (Net)	<u>(1,912,960)</u>	<u>(2,022,690)</u>	<u>(2,089,780)</u>	<u>(2,171,120)</u>
Total Budget	\$179,004	\$253,713	\$166,530	\$202,980



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

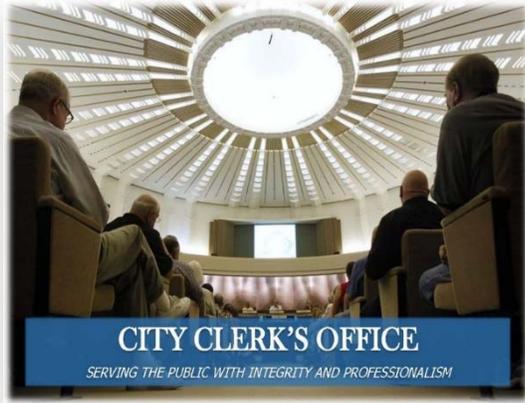
		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-003</b>	<b>CITY ATTORNEY</b>				
5001	REGULAR FULL-TIME	\$1,221,927	\$1,277,374	\$1,244,920	\$1,287,870
5003	REGULAR PART-TIME	28,421	30,453	31,880	33,210
5004	TEMPORARY PART-TIME	1,680	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	61,521	62,777	56,390	54,310
5026	PERS-NORMAL COST	126,337	141,022	146,810	145,850
5029	PERS-UNFUNDED LIABILITY	303,262	348,765	378,530	422,290
5027	MEDICAL	74,435	81,382	91,320	90,560
5028	WORKERS' COMPENSATION	5,192	14,663	20,170	27,870
5030	FLEXIBLE BENEFITS	62,164	63,826	65,700	67,460
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,884,940</b>	<b>2,020,262</b>	<b>2,035,720</b>	<b>2,129,420</b>
5101	OFFICE/OPERATING SUPPLIES	26,707	32,902	47,300	47,300
5126	MAINTENANCE OF EQUIPMENT	0	0	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	25,201	66,338	40,000	40,000
5160	TRAINING AND MEETINGS	7,735	3,134	5,000	5,000
5161	MILEAGE REIMBURSEMENT	612	535	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	6,410	7,174	6,300	6,300
5163	AUTO ALLOWANCE	14,400	14,400	14,400	14,400
5173	OTHER TELEPHONE	2,919	2,722	4,800	4,800
	<b>TOTAL, M &amp; O</b>	<b>83,984</b>	<b>127,206</b>	<b>120,500</b>	<b>120,500</b>
5125	BUILDING MAINTENANCE	71,965	80,225	47,350	64,470
5165	DUPLICATING	9,555	10,425	14,470	11,970
5172	TELECOMMUNICATIONS	5,040	2,985	3,100	3,130
5175	MAIL & MOBILE SERVICES	5,735	6,395	3,590	2,360
5178	NETWORK & SYSTEMS ADMINISTRATION	18,185	19,360	22,060	26,490

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-003 CITY ATTORNEY</b>				
5183 INSURANCE	12,560	9,545	9,520	15,760
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>123,040</b>	<b>128,935</b>	<b>100,090</b>	<b>124,180</b>
<b>SUBTOTAL, CITY ATTORNEY</b>	<b>2,091,964</b>	<b>2,276,403</b>	<b>2,256,310</b>	<b>2,374,100</b>
5902 ALLOCATED OUT	(1,912,960)	(2,022,690)	(2,089,780)	(2,171,120)
<b>TOTAL, CITY ATTORNEY</b>	<b>\$179,004</b>	<b>\$253,713</b>	<b>\$166,530</b>	<b>\$202,980</b>

**CITY OF ESCONDIDO  
FY 2021/22 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**

- Update Records Retention Schedule in order to efficiently manage, archive, index and maintain the City's records. Revise the current records management processes to update retention codes to comply with federal and state requirements and move towards electronic management to reduce costs of paper storage, staff time maintaining hard-copy records and management of facility; decrease amount spent on archive supplies by electronically managing material, reducing need for storing materials.
- Facilitate the Escondido Independent Redistricting Commission. This is mandated every ten years following the census to adjust City Council district boundaries in accordance with State and Federal law.
- Implement an intuitive agenda management software that provides automated workflows to enhance the efficiency of City Staff.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY CLERK**

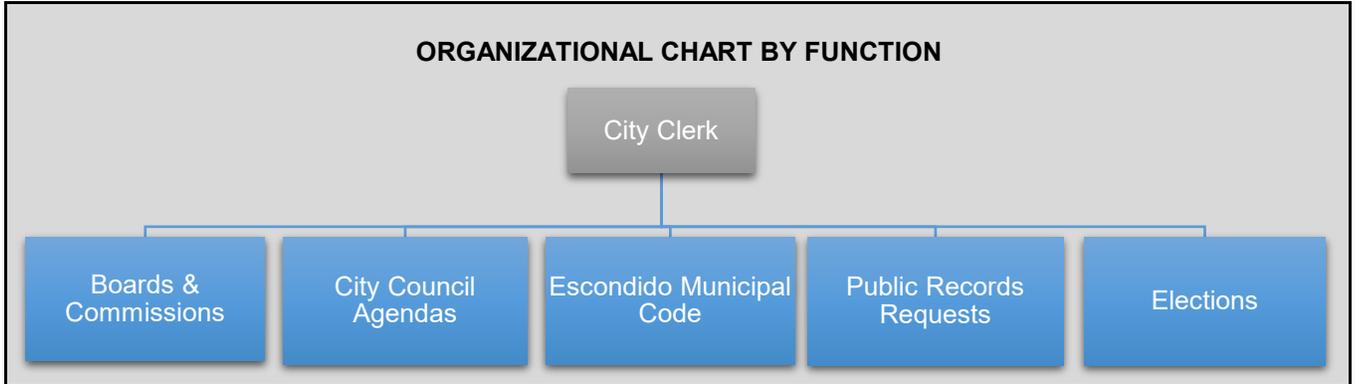
- The Public Records Request program Next Request has been launched on the City's website. Next Request is an online platform where members of the public can search for Public Records and submit Public Records Requests. This technological advancement increases transparency to the public, makes city staff more efficient, saves paper and promotes open government.
- Net File is a web-based platform where candidates for elected office in Escondido submit campaign contribution statements online. The public is able to access the campaign contribution filings via the City's website in real-time. This technological advancement increases transparency to the public, makes city staff more efficient, saves paper and promotes open government.

**MAJOR BUDGET IMPACTS**

- Increase in salaries, PERS and medical costs
- Increase in M & O primarily due to the implementation of agenda management software
- Increase in internal service charges, primarily building maintenance charges
- Increase in allocations out primarily due to an increase in the budget subtotal

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY CLERK**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	5.0	5.0	6.0	6.0
Regular Part-Time (FTE)	1.3	1.3	0.5	0.5
Temporary Part-Time (FTE)	1.4	1.4	0.7	0.7
Department Total	<u>7.7</u>	<u>7.7</u>	<u>7.2</u>	<u>7.2</u>
<b>BUDGET:</b>				
Employee Services	\$646,419	\$640,461	\$683,720	\$734,860
Maintenance & Operations	78,841	114,831	74,180	86,180
Internal Service Charges	117,940	113,435	98,230	104,550
Allocations (Net)	<u>(306,270)</u>	<u>(312,974)</u>	<u>(304,980)</u>	<u>(323,960)</u>
Total Budget	<u>\$536,930</u>	<u>\$555,753</u>	<u>\$551,150</u>	<u>\$601,630</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-004</b>	<b>CITY CLERK</b>				
5001	REGULAR FULL-TIME	\$361,335	\$372,502	\$399,230	\$419,920
5003	REGULAR PART-TIME	49,397	25,825	21,290	22,140
5004	TEMPORARY PART-TIME	24,422	13,776	13,670	13,670
5020	OVERTIME	237	65	1,000	1,000
5025	OTHER EMPLOYEE OVERHEAD	18,617	17,916	17,730	17,590
5026	PERS-NORMAL COST	38,781	44,101	48,340	48,800
5029	PERS-UNFUNDED LIABILITY	111,666	115,885	125,460	139,250
5027	MEDICAL	17,552	22,359	24,760	36,620
5028	WORKERS' COMPENSATION	1,702	4,749	6,880	9,640
5030	FLEXIBLE BENEFITS	22,710	23,285	25,360	26,230
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>646,419</b>	<b>640,461</b>	<b>683,720</b>	<b>734,860</b>
5101	OFFICE/OPERATING SUPPLIES	3,887	3,589	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	522	3,681	500	500
5131	PROFESSIONAL SERVICES/CONTRACTS	20,012	38,033	39,500	35,500
5160	TRAINING AND MEETINGS	3,924	4,235	2,500	2,500
5162	DUES AND SUBSCRIPTIONS	785	1,035	1,300	1,300
5163	AUTO ALLOWANCE	4,675	5,100	5,100	5,100
5166	OTHER DUPLICATING	185	582	0	0
5167	ADVERTISING AND PRINTING	2,205	2,222	8,500	8,500
5170	UTILITIES	0	94	0	0
5173	OTHER TELEPHONE	918	907	1,200	1,200
5180	RENT	41,729	41,778	0	0
5193	SOFTWARE	0	13,575	13,580	29,580
	<b>TOTAL, M &amp; O</b>	<b>78,841</b>	<b>114,831</b>	<b>74,180</b>	<b>86,180</b>
5125	BUILDING MAINTENANCE	56,720	66,180	52,760	67,660
5164	FLEET SERVICES	4,505	4,505	4,370	0

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-004</b>	<b>CITY CLERK</b>				
5165	DUPLICATING	10,810	4,120	5,030	4,880
5172	TELECOMMUNICATIONS	11,880	4,305	4,350	2,460
5175	MAIL & MOBILE SERVICES	4,750	9,310	2,990	2,060
5178	NETWORK & SYSTEMS ADMINISTRATION	16,710	15,485	19,190	14,810
5183	INSURANCE	12,565	9,530	9,540	12,680
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>117,940</b>	<b>113,435</b>	<b>98,230</b>	<b>104,550</b>
	<b>SUBTOTAL, CITY CLERK</b>	<b>843,200</b>	<b>868,727</b>	<b>856,130</b>	<b>925,590</b>
5901	ALLOCATED IN	0	1,276	0	0
5902	ALLOCATED OUT	(306,270)	(314,250)	(304,980)	(323,960)
	<b>TOTAL, CITY CLERK</b>	<b>\$536,930</b>	<b>\$555,753</b>	<b>\$551,150</b>	<b>\$601,630</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY TREASURER**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to salary increases and an increase in PERS-Unfunded Liability and medical insurance costs

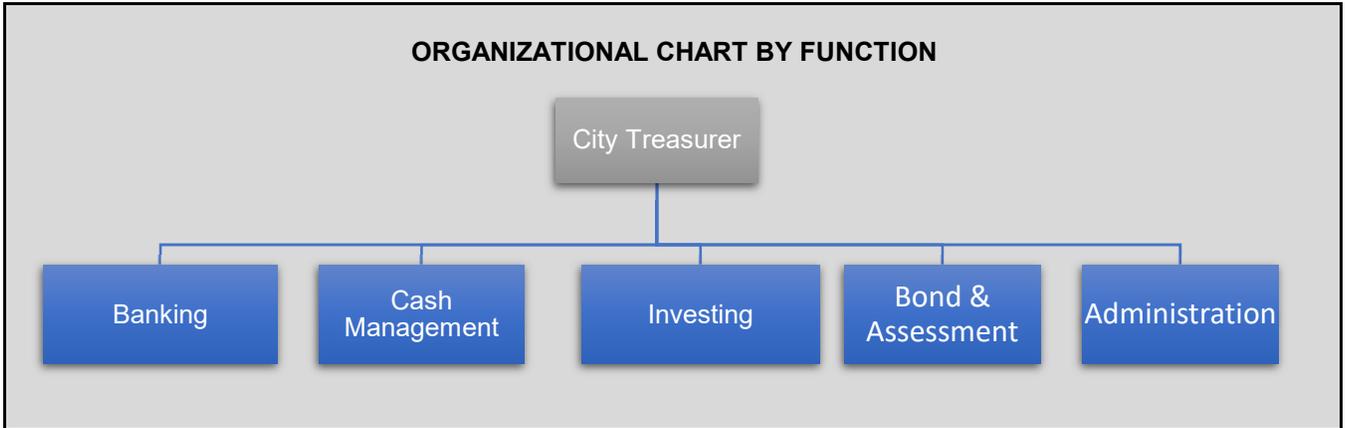
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY TREASURER**

- Decrease in M & O due to efficiencies gained in outsourcing the investment portfolio to PFM
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations out to utilities primarily due to increase in the percentage of City debt portfolio (issued new SRF loans and IBank loan)

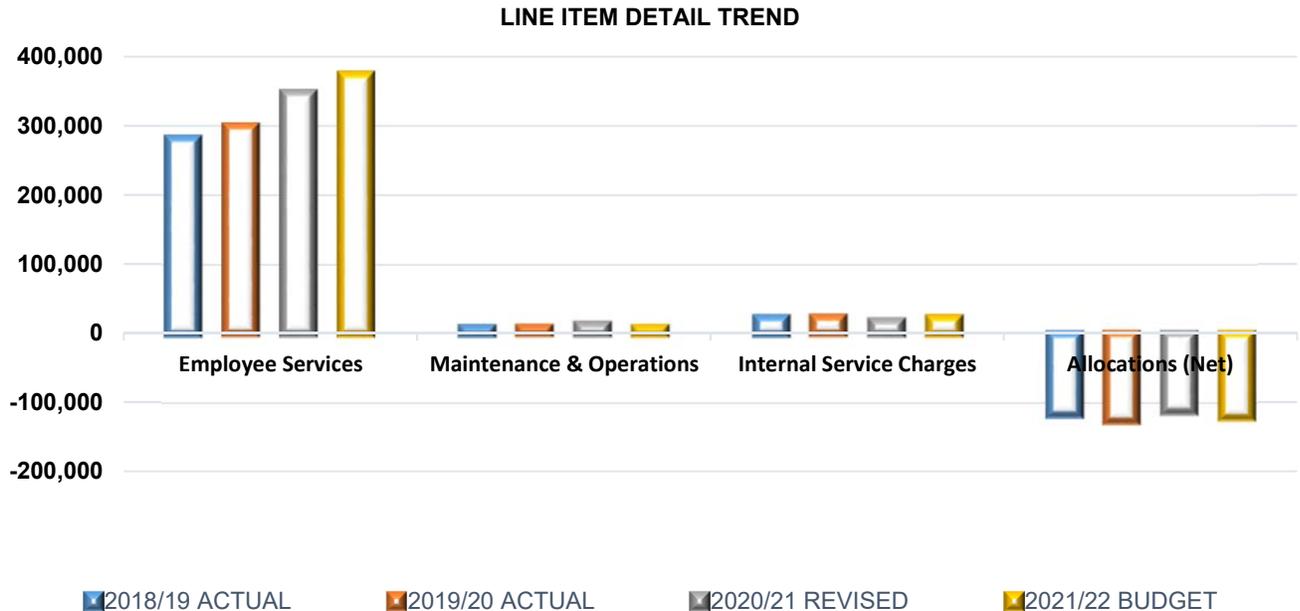
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CITY TREASURER**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	3.0	3.0	3.0	3.0
<b>BUDGET:</b>				
Employee Services	\$281,340	\$299,403	\$347,340	\$373,610
Maintenance & Operations	9,395	8,683	13,300	8,800
Internal Service Charges	23,510	23,620	18,620	22,910
Allocations (Net)	<u>(116,839)</u>	<u>(127,247)</u>	<u>(112,430)</u>	<u>(121,110)</u>
<b>Total Budget</b>	<b>\$197,406</b>	<b>\$204,459</b>	<b>\$266,830</b>	<b>\$284,210</b>



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
		ACTUAL	ACTUAL	REVISED	BUDGET
<b>001-005 CITY TREASURER</b>					
5001	REGULAR FULL-TIME	\$168,897	\$177,304	\$205,300	\$207,600
5020	OVERTIME	70	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	5,805	6,668	7,070	6,930
5026	PERS-NORMAL COST	16,171	20,009	23,610	22,920
5029	PERS-UNFUNDED LIABILITY	58,015	53,910	61,820	67,650
5027	MEDICAL	22,474	28,786	34,170	51,930
5028	WORKERS' COMPENSATION	664	2,081	3,250	4,380
5030	FLEXIBLE BENEFITS	9,244	10,645	12,120	12,200
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>281,340</b>	<b>299,403</b>	<b>347,340</b>	<b>373,610</b>
5101	OFFICE/OPERATING SUPPLIES	0	13	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	100	100
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160	TRAINING AND MEETINGS	437	0	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	558	270	800	800
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5193	SOFTWARE	3,300	3,300	4,500	0
<b>TOTAL, M &amp; O</b>		<b>9,395</b>	<b>8,683</b>	<b>13,300</b>	<b>8,800</b>
5125	BUILDING MAINTENANCE	18,220	19,410	14,220	16,840
5172	TELECOMMUNICATIONS	335	215	220	230
5178	NETWORK & SYSTEMS ADMINISTRATION	1,405	1,290	1,480	1,360
5183	INSURANCE	3,550	2,705	2,700	4,480
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>23,510</b>	<b>23,620</b>	<b>18,620</b>	<b>22,910</b>
<b>SUBTOTAL, CITY TREASURER</b>		<b>314,245</b>	<b>331,706</b>	<b>379,260</b>	<b>405,320</b>

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-005 CITY TREASURER</b>				
5902 ALLOCATED OUT	(116,839)	(127,247)	(112,430)	(121,110)
<b>TOTAL, CITY TREASURER</b>	<b>\$197,406</b>	<b>\$204,459</b>	<b>\$266,830</b>	<b>\$284,210</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FINANCE**



**DESCRIPTION**

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

The core financial services provided by the finance department are:

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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**

- Removed a vacant Customer Service Representative position as a result of the efficiencies created with updated software and payment website and reclassified a Sr. Accountant position to an Accountant position
- Increase in employee services primarily due to salary increases and increase in PERS and workers' compensation costs
- Increase in professional services primarily due to increases in Paramedic billing, Audit Contracts and financial consultant services to fund pension obligation bond consultant
- Software costs decreased due to the removal of the time and attendance software license
- Increases in building maintenance, duplicating, mail services, and insurance costs reflected in Internal Service Charges

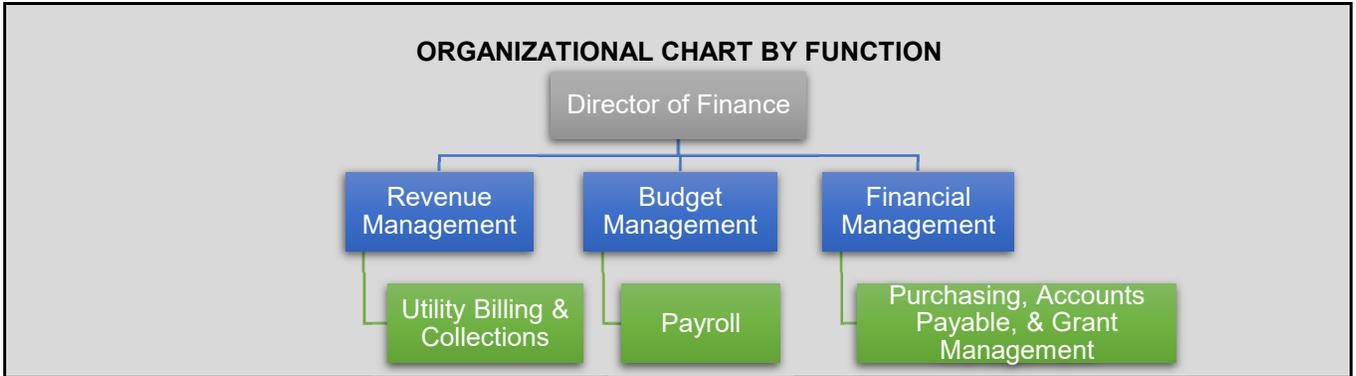
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FINANCE**

- Due to the transition of the Warehouse to Public Works, the allocation to the Warehouse was removed.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FINANCE**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	27.0	27.0	26.0	25.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>27.0</u>	<u>27.0</u>	<u>26.0</u>	<u>25.0</u>
<b>BUDGET:</b>				
Employee Services	\$2,272,585	\$2,440,779	\$2,608,550	\$2,625,530
Maintenance & Operations	820,796	838,424	759,800	707,140
Internal Service Charges	262,280	268,550	201,770	242,730
Allocations (Net)	<u>(2,314,373)</u>	<u>(2,202,759)</u>	<u>(2,236,980)</u>	<u>(2,126,060)</u>
Total Budget	<u>\$1,041,288</u>	<u>\$1,344,994</u>	<u>\$1,333,140</u>	<u>\$1,449,340</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-022 FINANCE</b>				
5001 REGULAR FULL-TIME	\$1,415,510	\$1,497,185	\$1,542,510	\$1,546,670
5020 OVERTIME	4,825	1,812	0	0
5025 OTHER EMPLOYEE OVERHEAD	56,282	57,726	60,170	57,060
5026 PERS-NORMAL COST	145,115	165,374	177,360	170,750
5029 PERS-UNFUNDED LIABILITY	403,937	448,590	494,340	517,140
5027 MEDICAL	189,836	199,613	258,290	247,790
5028 WORKERS' COMPENSATION	6,051	17,221	24,370	32,660
5030 FLEXIBLE BENEFITS	51,028	53,258	51,510	53,460
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,272,585</b>	<b>2,440,779</b>	<b>2,608,550</b>	<b>2,625,530</b>
5101 OFFICE/OPERATING SUPPLIES	12,579	15,892	16,710	16,710
5126 MAINTENANCE OF EQUIPMENT	2,308	2,125	9,440	9,690
5131 PROFESSIONAL SERVICES/CONTRACTS	469,571	532,525	489,800	542,500
5159 OTHER MAIL	250	12	800	500
5160 TRAINING AND MEETINGS	13,335	5,560	10,000	10,000
5161 MILEAGE REIMBURSEMENT	350	368	400	400
5162 DUES AND SUBSCRIPTIONS	8,631	7,063	8,070	8,070
5163 AUTO ALLOWANCE	0	4,675	0	5,100
5167 ADVERTISING AND PRINTING	869	552	1,450	1,450
5173 OTHER TELEPHONE	0	0	1,500	0
5193 SOFTWARE	312,480	267,590	217,430	108,520
5194 MINOR OFFICE EQUIPMENT	425	2,062	4,200	4,200
<b>TOTAL, M &amp; O</b>	<b>820,796</b>	<b>838,424</b>	<b>759,800</b>	<b>707,140</b>
5125 BUILDING MAINTENANCE	94,040	105,925	65,870	84,460
5165 DUPLICATING	26,635	23,980	23,860	28,260
5172 TELECOMMUNICATIONS	11,755	7,250	6,630	6,710
5175 MAIL & MOBILE SERVICES	46,680	61,840	31,640	43,900
5178 NETWORK & SYSTEMS ADMINISTRATION	54,470	49,045	53,290	45,800

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-022 FINANCE</b>				
5183 INSURANCE	28,700	20,510	20,480	33,600
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>262,280</b>	<b>268,550</b>	<b>201,770</b>	<b>242,730</b>
<b>SUBTOTAL, FINANCE</b>	<b>3,355,661</b>	<b>3,547,753</b>	<b>3,570,120</b>	<b>3,575,400</b>
5902 ALLOCATED OUT	(2,314,373)	(2,202,759)	(2,236,980)	(2,126,060)
<b>TOTAL, FINANCE</b>	<b>\$1,041,288</b>	<b>\$1,344,994</b>	<b>\$1,333,140</b>	<b>\$1,449,340</b>

CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

## HUMAN RESOURCES



### DESCRIPTION

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

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**HUMAN RESOURCES**

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

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

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

**DEPARTMENT PRIORITIES**

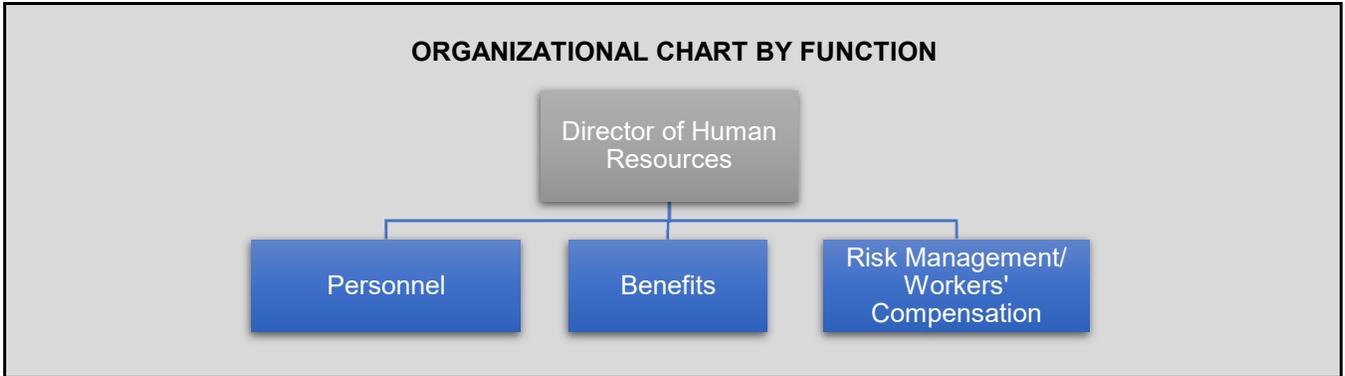
- Provide high quality and effective services to all departments and external customers regarding the recruitment and selection of employees
- Negotiate and implement successor Memorandums of Understanding with the City's six bargaining units
- Assist the City Manager's office with strategic planning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

**MAJOR BUDGET IMPACTS**

- Increase in salaries due to employee turnover
- Increase in PERS-Unfunded Liability costs
- Increase in internal service charges, primarily for building maintenance, duplicating and general liability insurance costs

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**HUMAN RESOURCES**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	6.0	6.0	6.0	6.0
Regular Part-time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>
<b>BUDGET:</b>				
Employee Services	\$853,577	\$805,769	\$872,000	\$958,400
Maintenance & Operations	230,132	231,214	232,360	232,360
Internal Service Charges	112,065	116,625	83,870	111,820
Allocations (Net)	<u>(581,755)</u>	<u>(600,060)</u>	<u>(603,540)</u>	<u>(616,840)</u>
Total Budget	<u>\$614,019</u>	<u>\$553,548</u>	<u>\$584,690</u>	<u>\$685,740</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-023</b>	<b>HUMAN RESOURCES</b>				
5001	REGULAR FULL-TIME	\$516,776	\$457,727	\$494,550	\$542,750
5003	REGULAR PART-TIME	28,123	29,855	31,170	33,210
5004	TEMPORARY PART-TIME	0	7,982	0	0
5020	OVERTIME	0	313	1,250	1,250
5025	OTHER EMPLOYEE OVERHEAD	20,519	19,011	19,690	20,110
5026	PERS-NORMAL COST	56,461	47,951	60,450	63,580
5029	PERS-UNFUNDED LIABILITY	136,506	153,900	154,090	182,420
5027	MEDICAL	63,318	58,289	72,750	71,240
5028	WORKERS' COMPENSATION	2,318	5,120	8,310	12,180
5030	FLEXIBLE BENEFITS	29,557	25,622	29,740	31,660
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>853,577</b>	<b>805,769</b>	<b>872,000</b>	<b>958,400</b>
5101	OFFICE/OPERATING SUPPLIES	8,625	14,031	6,610	6,610
5126	MAINTENANCE OF EQUIPMENT	339	1,028	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	114,417	114,931	107,120	107,120
5160	TRAINING AND MEETINGS	18,456	(785)	6,100	6,100
5161	MILEAGE REIMBURSEMENT	35	0	800	800
5162	DUES AND SUBSCRIPTIONS	1,658	553	2,300	2,300
5163	AUTO ALLOWANCE	5,400	6,025	5,100	5,100
5167	ADVERTISING & PRINTING	1,901	5,469	2,000	2,000
5173	OTHER TELEPHONE	2,614	4,070	3,000	3,000
5190	OTHER EXPENSES	26,660	33,971	35,030	35,030
5193	SOFTWARE	49,952	51,920	63,000	63,000
5194	MINOR OFFICE EQUIPMENT	76	0	0	0
	<b>TOTAL, M &amp; O</b>	<b>230,132</b>	<b>231,214</b>	<b>232,360</b>	<b>232,360</b>
5125	BUILDING MAINTENANCE	69,385	77,235	44,180	59,420
5165	DUPLICATING	10,195	12,390	8,570	12,990

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-023 HUMAN RESOURCES</b>				
5172 TELECOMMUNICATIONS	2,015	1,705	2,210	2,240
5175 MAIL & MOBILE SERVICES	485	510	450	1,030
5178 NETWORK & SYSTEMS ADMINISTRATION	19,285	16,780	20,490	22,680
5183 INSURANCE	10,700	8,005	7,970	13,460
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>112,065</b>	<b>116,625</b>	<b>83,870</b>	<b>111,820</b>
<b>SUBTOTAL, HUMAN RESOURCES</b>	<b>1,195,774</b>	<b>1,153,608</b>	<b>1,188,230</b>	<b>1,302,580</b>
5902 ALLOCATED OUT	(581,755)	(600,060)	(603,540)	(616,840)
<b>TOTAL, HUMAN RESOURCES</b>	<b>\$614,019</b>	<b>\$553,548</b>	<b>\$584,690</b>	<b>\$685,740</b>



## RISK MANAGEMENT



### DESCRIPTION

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

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

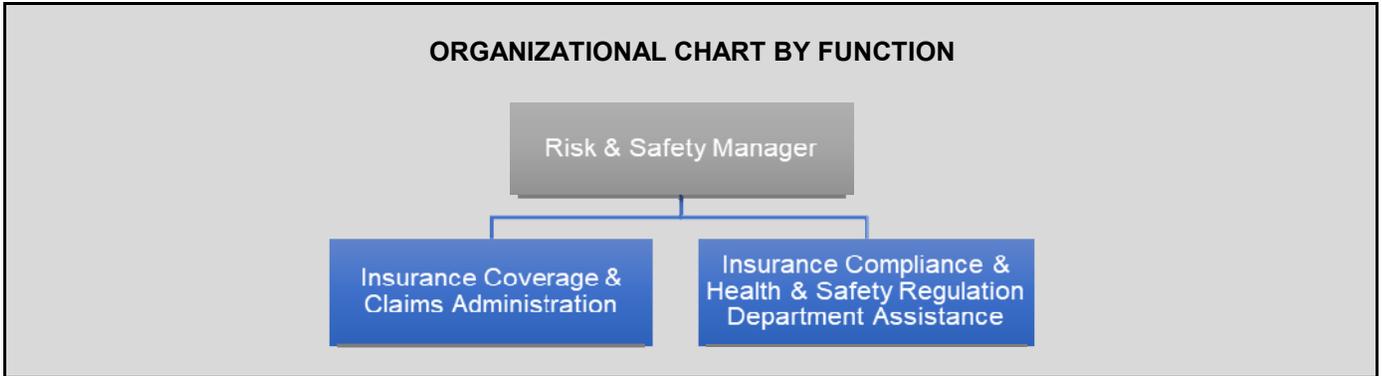
**RISK MANAGEMENT**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to reclass of position and increase in PERS-Unfunded Liability, Medical Insurance and Workers' Compensation Insurance costs
- Increase in allocations out primarily due to increase in budget subtotal

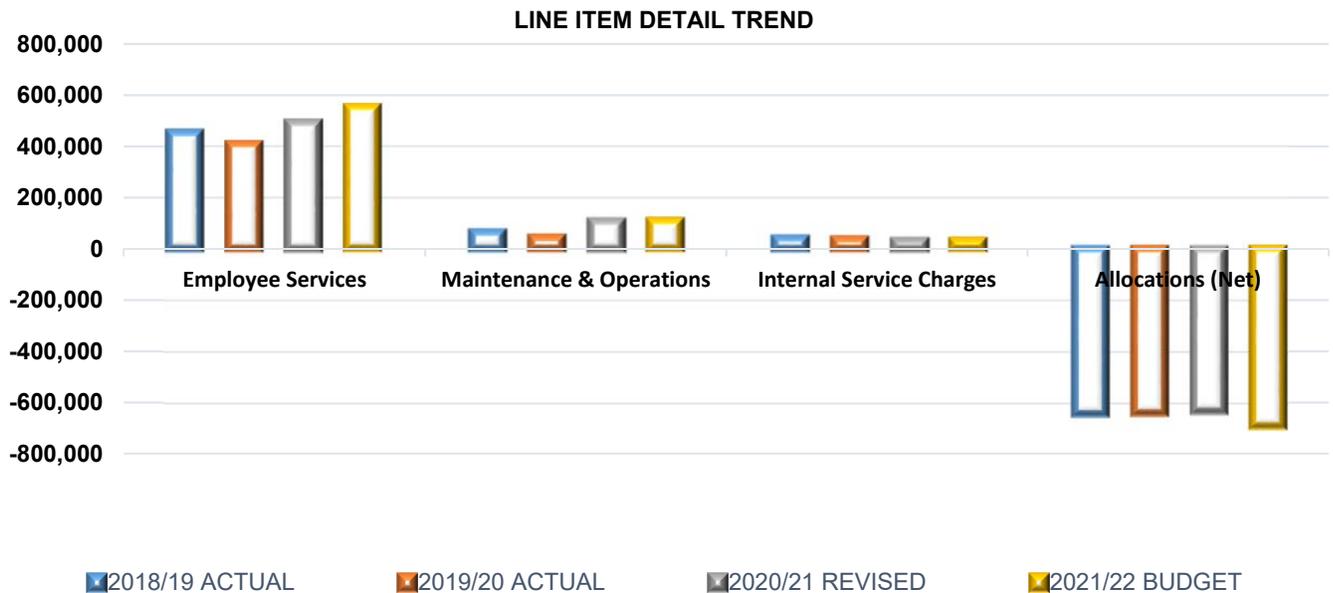
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RISK MANAGEMENT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	4.0	4.0	4.0	4.0
<b>BUDGET:</b>				
Employee Services	\$451,173	\$407,066	\$491,110	\$551,430
Maintenance & Operations	64,489	42,679	107,900	107,900
Internal Service Charges	40,990	37,460	32,190	30,530
Allocations (Net)	<u>(644,310)</u>	<u>(638,620)</u>	<u>(631,200)</u>	<u>(689,860)</u>
Total Budget	<u>(\$87,659)</u>	<u>(\$151,415)</u>	<u>\$0</u>	<u>\$0</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-024</b>	<b>RISK MANAGEMENT</b>				
5001	REGULAR FULL-TIME	\$266,158	\$230,376	\$291,820	\$316,310
5020	OVERTIME	4,892	3,667	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,622	8,525	10,640	10,240
5026	PERS-NORMAL COST	27,809	24,394	33,560	34,920
5029	PERS-UNFUNDED LIABILITY	74,615	83,625	87,880	100,520
5027	MEDICAL	42,684	36,097	39,470	51,930
5028	WORKERS' COMPENSATION	7,279	7,575	11,270	20,060
5030	FLEXIBLE BENEFITS	17,114	12,805	16,470	17,450
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>451,173</b>	<b>407,066</b>	<b>491,110</b>	<b>551,430</b>
5101	OFFICE/OPERATING SUPPLIES	2,261	3,670	2,300	2,300
5105	SAFETY EQUIPMENT	8,174	3,724	5,250	5,250
5109	PREVENTION SUPPLIES	5,094	1,747	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	2,696	3,327	6,500	6,500
5131	PROFESSIONAL SERVICES/CONTRACTS	41,729	23,010	66,300	66,300
5149	PREVENTION SERVICES	1,160	1,783	2,950	2,950
5159	OTHER MAIL	83	0	0	0
5160	TRAINING AND MEETINGS	892	1,550	1,000	1,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	540	572	1,500	1,500
5166	OTHER DUPLICATING	250	108	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	557	434	2,000	2,000
5180	RENT	0	0	1,000	1,000
5190	OTHER EXPENSE	1,053	2,754	7,000	7,000
	<b>TOTAL, M &amp; O</b>	<b>64,489</b>	<b>42,679</b>	<b>107,900</b>	<b>107,900</b>
5125	BUILDING MAINTENANCE	19,765	21,205	14,990	18,060

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-024</b>	<b>RISK MANAGEMENT</b>				
5164	FLEET SERVICES	4,530	4,530	4,400	4,030
5165	DUPLICATING	3,845	1,465	1,800	480
5172	TELECOMMUNICATIONS	1,545	1,010	1,110	1,120
5175	MAIL & MOBILE SERVICES	620	630	300	250
5178	NETWORK & SYSTEMS ADMINISTRATION	9,645	7,745	8,720	5,340
5183	INSURANCE	1,040	875	870	1,250
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>40,990</b>	<b>37,460</b>	<b>32,190</b>	<b>30,530</b>
	<b>SUBTOTAL, RISK MANAGEMENT</b>	<b>556,651</b>	<b>487,205</b>	<b>631,200</b>	<b>689,860</b>
5901	ALLOCATED IN	43,520	45,250	37,570	40,250
5902	ALLOCATED OUT	(687,830)	(683,870)	(668,770)	(730,110)
	<b>TOTAL, RISK MANAGEMENT</b>	<b>(\$87,659)</b>	<b>(\$151,415)</b>	<b>\$0</b>	<b>\$0</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**INFO SYSTEMS/ADMINISTRATION**



**DESCRIPTION**

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

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

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

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

**DEPARTMENT PRIORITIES**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**INFO SYSTEMS/ADMINISTRATION**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to salary increases and increases to PERS-Unfunded Liability and workers' compensation costs
- Increase to M & O primarily due to increases for technology professional services and security systems maintenance
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations out due to increase in salaries and benefits and rates charged to Telecommunications & Mail & Mobile Services departments

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**INFO SYSTEMS/ENTERPRISE SOFTWARE AND WEB ADMINISTRATION**



**DESCRIPTION**

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

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

**DEPARTMENT PRIORITIES**

- Maintain the level of service on all supported internal and external applications, and continue to seek new efficiencies
- Implement and deploy software, hardware, and services to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Software and Web Administration

**MAJOR BUDGET IMPACTS**

- A Business Analyst position was added to support the continued development of Cityworks software and will be fully allocated out to the Water and Wastewater funds
- Other increases in employee services primarily due to increase in salaries and PERS-Unfunded liability
- Increase in network & systems administration and general liability insurance charges
- Increase in allocations out primarily to utilities due to increase in CC&B utility software support and the added Business Analyst position

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

## **GEOGRAPHIC INFORMATION SYSTEMS (GIS)**



### **DESCRIPTION**

The GIS division of Information Systems manages the City's spatial data and presents it in the most accessible, logical, and informative manner possible. It does this through creation of map products and map applications, but also through 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, CAD map applications for dispatch, the Regional Public Safety map project, and the Map Book Atlas for emergency response
- Support the CityWorks Asset Management application for the Water, Wastewater, and Environmental Programs, along with other Public Works programs
- Support the CityWorks Permit, Land & Licensing application for the Building and Code Enforcement programs, along with other Community Development programs
- Support the ArcGIS Hub platform for the Community Advisory Groups effort
- Develop and support citywide map applications through base map data development, web-based applications, and acquisition of current hi-resolution imagery and elevation data
- Provide data collection, spatial analysis, and map products for all City departments

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

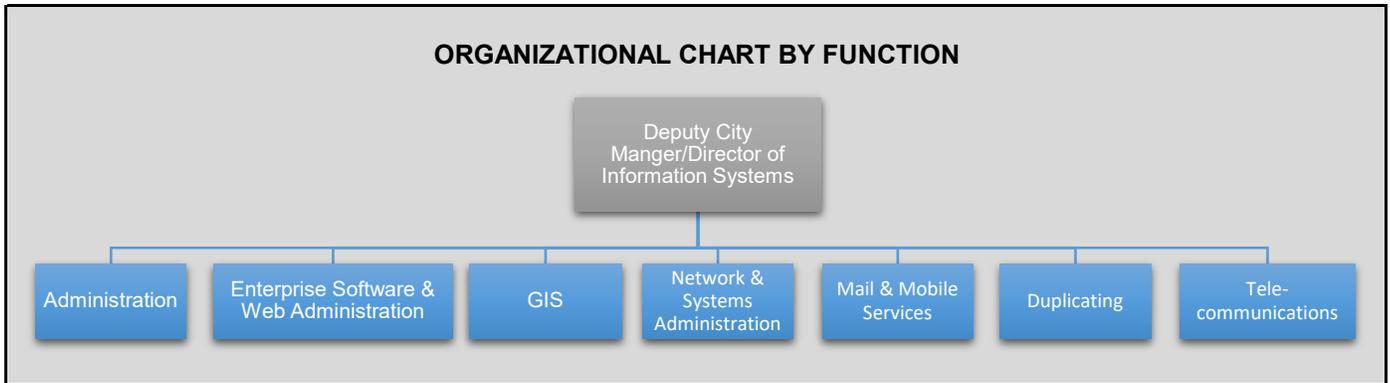
**GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

**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

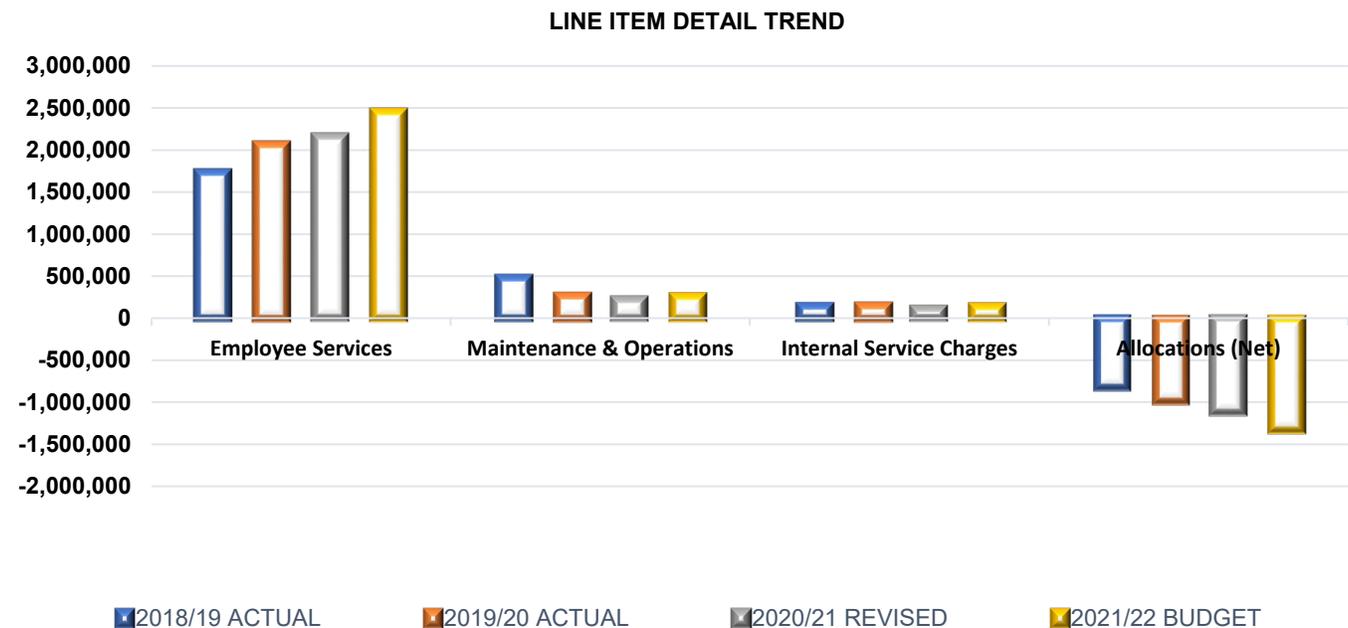
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**INFORMATION SYSTEMS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	15.0	16.0	16.0	17.0
<b>BUDGET:</b>				
Employee Services	\$1,733,443	\$2,063,115	\$2,155,560	\$2,456,910
Maintenance & Operations	483,314	275,634	223,610	267,310
Internal Service Charges	148,965	159,160	113,440	146,990
Allocations (Net)	<u>(818,053)</u>	<u>(980,138)</u>	<u>(1,119,850)</u>	<u>(1,333,690)</u>
Total Budget	<u>\$1,547,669</u>	<u>\$1,517,771</u>	<u>\$1,372,760</u>	<u>\$1,537,520</u>



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-031</b>	<b>INFO SYSTEMS/ADMINISTRATION</b>				
5001	REGULAR FULL-TIME	\$294,156	\$326,906	\$329,680	\$355,060
5025	OTHER EMPLOYEE OVERHEAD	10,023	10,541	10,060	10,220
5026	PERS-NORMAL COST	30,159	35,714	37,910	39,200
5029	PERS-UNFUNDED LIABILITY	68,180	81,810	96,580	112,840
5027	MEDICAL	29,326	33,406	35,210	36,620
5028	WORKERS' COMPENSATION	1,238	3,715	5,200	7,500
5030	FLEXIBLE BENEFITS	15,009	16,270	17,090	18,110
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>448,091</b>	<b>508,361</b>	<b>531,730</b>	<b>579,550</b>
5101	OFFICE/OPERATING SUPPLIES	3,670	3,690	400	400
5126	MAINTENANCE OF EQUIPMENT	4,258	0	0	5,000
5131	PROFESSIONAL SERVICES/CONTRACTS	3,693	2,076	3,600	5,000
5160	TRAINING AND MEETINGS	900	779	400	400
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,400
5173	OTHER TELEPHONE	1,271	1,210	1,800	1,800
	<b>TOTAL, M &amp; O</b>	<b>18,893</b>	<b>12,855</b>	<b>11,300</b>	<b>18,000</b>
5125	BUILDING MAINTENANCE	96,060	112,085	64,920	86,790
5165	DUPLICATING	1,820	1,235	2,840	430
5172	TELECOMMUNICATIONS	2,760	1,535	1,720	1,790
5175	MAIL & MOBILE SERVICES	325	110	0	0
5178	NETWORK & SYSTEMS ADMINISTRATION	5,740	3,875	4,450	3,930
5183	INSURANCE	5,845	1,590	1,580	7,430
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>112,550</b>	<b>120,430</b>	<b>75,510</b>	<b>100,370</b>
	<b>SUBTOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>579,534</b>	<b>641,647</b>	<b>618,540</b>	<b>697,920</b>
5902	ALLOCATED OUT	(87,150)	(99,570)	(159,440)	(193,800)
	<b>TOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>\$492,384</b>	<b>\$542,076</b>	<b>\$459,100</b>	<b>\$504,120</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-032</b>	<b>ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>				
5001	REGULAR FULL-TIME	\$525,410	\$597,189	\$623,460	\$747,040
5004	TEMPORARY PART-TIME	0	17,799	0	0
5020	OVERTIME	1,050	7,371	4,000	4,000
5025	OTHER EMPLOYEE OVERHEAD	19,362	23,489	22,060	25,500
5026	PERS-NORMAL COST	54,430	66,091	71,710	82,470
5029	PERS-UNFUNDED LIABILITY	119,136	155,575	187,150	216,390
5027	MEDICAL	62,977	64,458	69,360	89,480
5028	WORKERS' COMPENSATION	2,249	7,178	9,900	15,830
5030	FLEXIBLE BENEFITS	28,619	32,435	34,450	40,600
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>813,231</b>	<b>971,585</b>	<b>1,022,090</b>	<b>1,221,310</b>
5101	OFFICE/OPERATING SUPPLIES	1,839	2,131	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	2,361	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	20,351	25,182	72,500	72,500
5160	TRAINING AND MEETINGS	15,611	2,381	15,000	15,000
5162	DUES AND SUBSCRIPTIONS	149	0	210	210
5173	OTHER TELEPHONE	342	346	1,200	1,200
5193	SOFTWARE	402,742	184,573	79,500	79,500
	<b>TOTAL, M &amp; O</b>	<b>443,395</b>	<b>214,614</b>	<b>170,910</b>	<b>170,910</b>
5165	DUPLICATING	185	510	20	0
5172	TELECOMMUNICATIONS	1,680	1,435	1,990	2,010
5175	MAIL & MOBILE SERVICES	0	0	0	100
5178	NETWORK & SYSTEMS ADMINISTRATION	11,115	10,325	7,420	12,110
5183	INSURANCE	6,575	7,700	7,700	10,570
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>19,555</b>	<b>19,970</b>	<b>17,130</b>	<b>24,790</b>
	<b>SUBTOTAL, ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>	<b>1,276,181</b>	<b>1,206,169</b>	<b>1,210,130</b>	<b>1,417,010</b>

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-032 ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>				
5902 ALLOCATED OUT	(417,670)	(561,005)	(594,810)	(719,740)
<b>TOTAL, ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>	<b>\$858,511</b>	<b>\$645,164</b>	<b>\$615,320</b>	<b>\$697,270</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-035 GEOGRAPHIC INFORMATION SYSTEMS</b>				
5001 REGULAR FULL-TIME	\$301,295	\$362,446	\$365,020	\$397,560
5025 OTHER EMPLOYEE OVERHEAD	10,525	13,026	11,900	12,360
5026 PERS-NORMAL COST	31,637	40,825	41,970	43,890
5029 PERS-UNFUNDED LIABILITY	70,220	98,490	109,920	123,530
5027 MEDICAL	39,922	43,959	46,550	48,420
5028 WORKERS' COMPENSATION	1,300	4,245	5,770	8,390
5030 FLEXIBLE BENEFITS	17,221	20,178	20,610	21,900
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>472,120</b>	<b>583,169</b>	<b>601,740</b>	<b>656,050</b>
5101 OFFICE/OPERATING SUPPLIES	631	2,058	2,000	2,000
5126 MAINTENANCE OF EQUIPMENT	0	0	500	500
5131 PROFESSIONAL SERVICES/CONTRACTS	0	9,224	6,000	6,000
5160 TRAINING AND MEETINGS	793	832	5,000	5,000
5161 MILEAGE REIMBURSEMENT	175	0	300	300
5162 DUES AND SUBSCRIPTIONS	600	0	600	600
5193 SOFTWARE	18,427	34,134	25,000	62,000
5194 MINOR OFFICE EQUIPMENT	400	1,917	2,000	2,000
<b>TOTAL, M &amp; O</b>	<b>21,027</b>	<b>48,165</b>	<b>41,400</b>	<b>78,400</b>
5165 DUPLICATING	10	125	70	90
5172 TELECOMMUNICATIONS	1,010	1,065	1,330	1,340
5178 NETWORK & SYSTEMS ADMINISTRATION	11,265	12,905	14,740	13,370
5183 INSURANCE	4,575	4,665	4,660	7,030
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>16,860</b>	<b>18,760</b>	<b>20,800</b>	<b>21,830</b>
<b>SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>510,007</b>	<b>650,094</b>	<b>663,940</b>	<b>756,280</b>
5902 ALLOCATED OUT	(313,233)	(319,563)	(365,600)	(420,150)
<b>TOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>\$196,774</b>	<b>\$330,531</b>	<b>\$298,340</b>	<b>\$336,130</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DIGITAL MEDIA SERVICES**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

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

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

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

**MAJOR BUDGET IMPACTS**

- The name of this department was changed from Video Services to Digital Media Services to better reflect the current scope of work performed by these staff
- Increase in employee services primarily due to addition of Digital Media Technician position and increase in PERS-Unfunded Liability

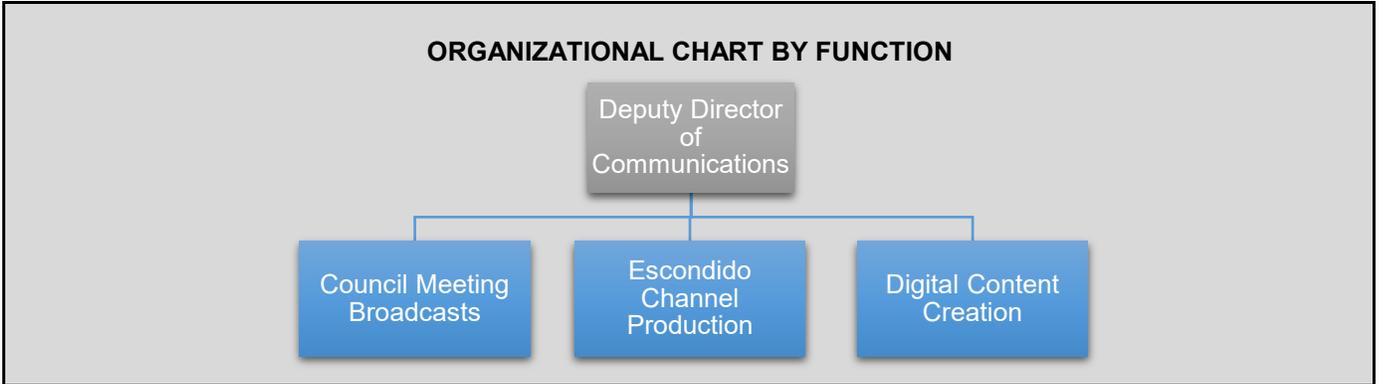
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DIGITAL MEDIA SERVICES**

- Since the onset of the pandemic, noticed public meetings such as Board & Commission meetings, are being conducted virtually, broadcast and archived. The Fisher Integrated Streaming Service item in Professional Services was increased in anticipation that virtual meetings will continue into the 2021/22 fiscal year.
- Increase in allocations out primarily due to the increase in the budget subtotal

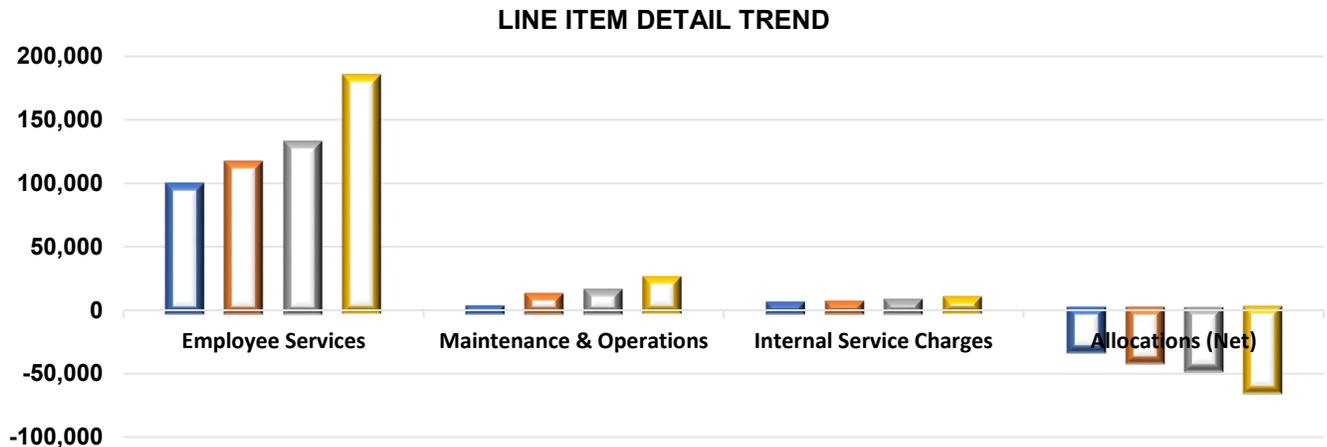
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DIGITAL MEDIA SERVICES**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	2.0
Temporary Part-Time (FTE)	0.9	1.9	1.9	0.0
Department Total	<u>1.9</u>	<u>2.9</u>	<u>2.9</u>	<u>2.0</u>
<b>BUDGET:</b>				
Employee Services	\$96,676	\$114,063	\$130,100	\$181,920
Maintenance & Operations	885	10,691	14,150	23,150
Internal Service Charges	3,805	4,665	6,460	7,430
Allocations (Net)	<u>(30,561)</u>	<u>(38,652)</u>	<u>(45,080)</u>	<u>(62,790)</u>
Total Budget	<u>\$70,806</u>	<u>\$90,767</u>	<u>\$105,630</u>	<u>\$149,710</u>



■ 2018/19 ACTUAL     
 ■ 2019/20 ACTUAL     
 ■ 2020/21 REVISED     
 ■ 2021/22 BUDGET

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-034</b>	<b>DIGITAL MEDIA SERVICES</b>				
5001	REGULAR FULL-TIME	\$45,112	\$49,684	\$51,820	\$105,150
5004	TEMPORARY PART-TIME	17,384	26,192	37,440	0
5020	OVERTIME	266	1,202	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,227	2,502	2,660	4,080
5026	PERS-NORMAL COST	4,747	5,607	5,960	11,610
5029	PERS-UNFUNDED LIABILITY	12,575	13,400	15,210	33,000
5027	MEDICAL	11,161	11,484	12,380	19,310
5028	WORKERS' COMPENSATION	271	905	1,410	2,220
5030	FLEXIBLE BENEFITS	2,932	3,088	3,220	6,550
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>96,676</b>	<b>114,063</b>	<b>130,100</b>	<b>181,920</b>
5101	OFFICE/OPERATING SUPPLIES	765	541	1,770	1,770
5131	PROFESSIONAL SERVICES/CONTRACTS	0	10,150	11,600	20,600
5160	TRAINING & MEETINGS	0	0	0	0
5162	DUES AND SUBSCRIPTIONS	120	0	120	120
5173	OTHER TELEPHONE	0	0	660	660
	<b>TOTAL, M &amp; O</b>	<b>885</b>	<b>10,691</b>	<b>14,150</b>	<b>23,150</b>
5172	TELECOMMUNICATIONS	1,010	425	440	450
5178	NETWORK & SYSTEMS ADMINISTRATION	2,795	2,580	4,360	3,980
5183	INSURANCE	0	1,660	1,660	3,000
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>3,805</b>	<b>4,665</b>	<b>6,460</b>	<b>7,430</b>
	<b>SUBTOTAL, DIGITAL MEDIA SERVICES</b>	<b>101,366</b>	<b>129,419</b>	<b>150,710</b>	<b>212,500</b>
5902	ALLOCATED OUT	(30,561)	(38,652)	(45,080)	(62,790)
	<b>TOTAL, DIGITAL MEDIA SERVICES</b>	<b>\$70,806</b>	<b>\$90,767</b>	<b>\$105,630</b>	<b>\$149,710</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECREATION**



**DESCRIPTION**

The mission of the Community Services Department is "Promoting Escondido as the City of Choice by providing healthy, innovative, and educational opportunities to unify our community. Energize Escondido!" The 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 Tiny Tots Preschool, day camp, 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
- Install the last two of five National Fitness Campaign Fitness Courts
- Explore and expand digital capabilities through multimedia marketing, online registration, and other self-service options
- Expand and enhance volunteer opportunities and philanthropic giving programs through the award-winning Volunteer Escondido HUB
- Identify and apply for grants focused on park and sports facility maintenance and replacement

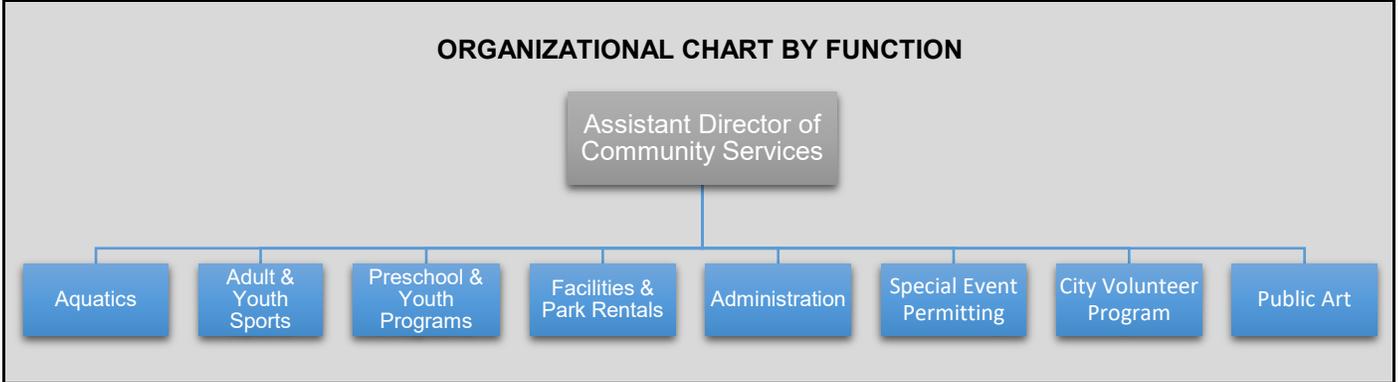
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Added one Management Analyst I/II position to oversee the Citywide Volunteer and Philanthropy Program, which is primarily offset by the elimination of four part-time temporary positions (three PARS and one PERS)
- Reclass of one regular full-time position to two regular part-time Recreation Coordinator positions
- Reduction in the cost of temporary part-time positions previously mentioned is offset by mandatory minimum wage increase
- Other significant increases to employee services include PERS-Unfunded Liability, medical insurance and workers' compensation costs
- Slight overall increase in M & O reflects increases and decreases to various accounts for the following items:
  - Continued increase in aquatic fitness programs and lap swim opportunities
  - Reduction of printed materials in favor of digitally driven marketing
  - Centralization of Citywide Volunteer Program within the Community Services Department
  - Increase in utilities reflects the full cost of utilities at the East Valley Community Center. The General Fund impact is offset by revenue received through the Heritage Digital Academy lease agreement payment.
  - M & O costs associated with the After School Program have been removed
- Increase in internal service charges, primarily building maintenance and insurance charges
- Added allocation out to Water for 10% of the added Management Analyst position that will coordinate the Citywide Volunteer Program

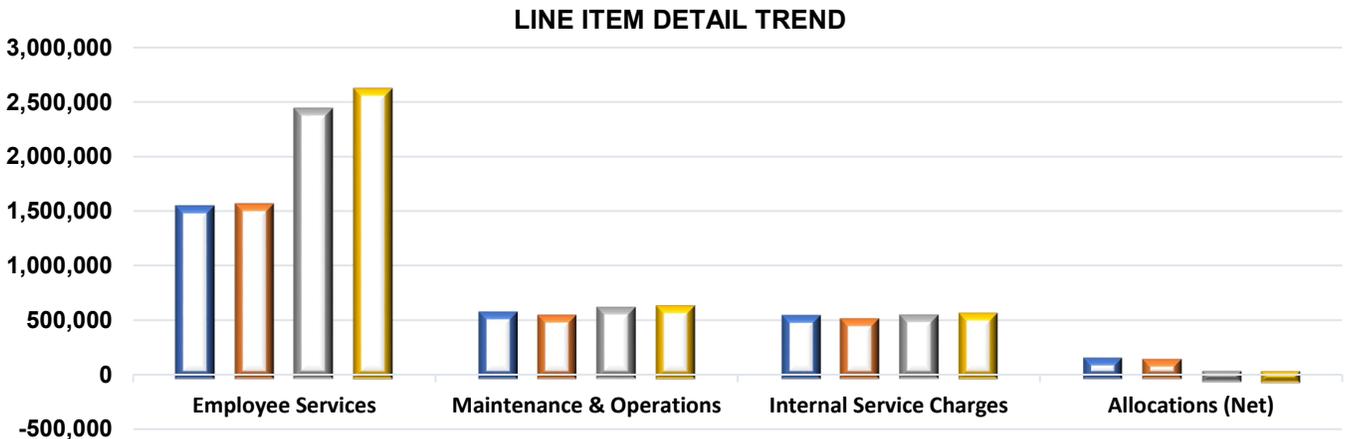
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECREATION**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	8.0	9.0	12.0	12.0
Regular Part-Time (FTE)	3.0	3.0	1.5	2.5
Temporary Part-Time (FTE)	23.5	26.7	45.4	45.2
Department Total	<u>34.5</u>	<u>38.7</u>	<u>58.9</u>	<u>59.7</u>
<b>BUDGET:</b>				
Employee Services	\$1,512,758	\$1,530,773	\$2,407,240	\$2,585,680
Maintenance & Operations	545,054	512,438	589,870	598,380
Internal Service Charges	513,410	482,695	518,230	531,990
Allocations (Net)	122,166	110,723	(28,600)	(34,750)
Total Budget	<u>\$2,693,387</u>	<u>\$2,636,629</u>	<u>\$3,486,740</u>	<u>\$3,681,300</u>



■ 2018/19 ACTUAL     
 ■ 2019/20 ACTUAL     
 ■ 2020/21 REVISED     
 ■ 2021/22 BUDGET

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-102 COMMUNITY SERVICES/RECREATION</b>					
5001	REGULAR FULL-TIME	\$563,268	\$596,631	\$755,250	\$813,140
5002	CONTRACT/GRANT FUNDED	0	2,470	0	0
5003	REGULAR PART-TIME	130,293	117,598	66,600	112,820
5004	TEMPORARY PART-TIME	359,395	313,668	908,480	904,260
5020	OVERTIME	22,890	14,442	34,320	34,320
5025	OTHER EMPLOYEE OVERHEAD	33,150	32,821	46,630	52,450
5026	PERS-NORMAL COST	77,316	85,148	125,880	125,750
5029	PERS-UNFUNDED LIABILITY	164,451	189,590	253,530	276,460
5027	MEDICAL	101,183	115,310	134,140	171,600
5028	WORKERS' COMPENSATION	41,968	42,328	59,010	67,760
5030	FLEXIBLE BENEFITS	18,842	20,768	23,400	27,120
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,512,758</b>	<b>1,530,773</b>	<b>2,407,240</b>	<b>2,585,680</b>
5101	OFFICE/OPERATING SUPPLIES	88,553	98,298	88,450	138,340
5126	MAINTENANCE OF EQUIPMENT	1,492	1,143	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	191,824	140,837	194,100	168,720
5160	TRAINING AND MEETINGS	2,980	6,963	9,890	11,030
5162	DUES AND SUBSCRIPTIONS	2,344	5,087	15,660	29,100
5167	ADVERTISING AND PRINTING	42,367	36,840	21,640	23,300
5170	UTILITIES	168,680	176,153	131,370	172,700
5173	OTHER TELEPHONE	2,384	4,308	9,940	5,520
5190	OTHER EXPENSE	38,811	37,625	113,630	48,800
5525	LOAN PRINCIPAL EXPENSE	5,617	5,185	5,190	870
<b>TOTAL, M &amp; O</b>		<b>545,054</b>	<b>512,438</b>	<b>589,870</b>	<b>598,380</b>
5125	BUILDING MAINTENANCE	360,495	339,150	325,710	349,730
5164	FLEET SERVICES	22,120	22,120	31,030	29,470
5165	DUPLICATING	12,755	14,800	13,220	8,280

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-102</b>	<b>COMMUNITY SERVICES/RECREATION</b>				
5172	TELECOMMUNICATIONS	17,825	16,135	20,190	14,590
5175	MAIL & MOBILE SERVICES	1,815	1,740	4,060	2,840
5178	NETWORK & SYSTEMS ADMINISTRATION	41,880	40,010	53,290	47,160
5183	INSURANCE	56,520	48,740	70,730	79,920
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>513,410</b>	<b>482,695</b>	<b>518,230</b>	<b>531,990</b>
	<b>SUBTOTAL, COMMUNITY SERVICES/RECREATION</b>	<b>2,571,222</b>	<b>2,525,906</b>	<b>3,515,340</b>	<b>3,716,050</b>
5901	ALLOCATED IN	148,813	124,584	14,110	14,830
5902	ALLOCATED OUT	(26,648)	(13,861)	(42,710)	(49,580)
	<b>TOTAL, COMMUNITY SERVICES/RECREATION</b>	<b>2,693,387</b>	<b>2,636,629</b>	<b>3,486,740</b>	<b>3,681,300</b>



CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

## LIBRARY



### DESCRIPTION

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

The circulating collection contains over 155,000 items in print, audio, and digital formats. Community members enjoy a wide selection of fiction and non-fiction books, magazines, CDs, DVDs, eBooks, eMagazines, audio books, and premium online subscription resources for

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

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
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**LIBRARY**

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.

**DEPARTMENT PRIORITIES**

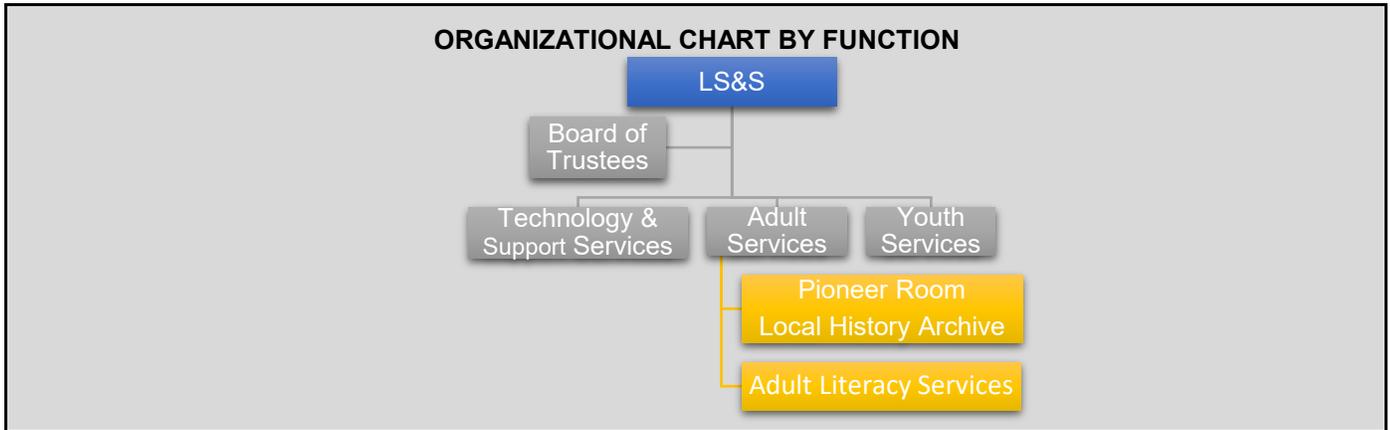
- Carry out goals and objectives outlined in the strategic plan
- Expand user base through increased community outreach activities

**MAJOR BUDGET IMPACTS**

- Annual 3% contract increase
- Utilities in excess of \$155,208 (\$137,900 plus 3% annual escalator), and internal service charges (excluding janitorial costs) remain the City's responsibility
- Projected decrease in City's portion of utilities due to modified library hours and decrease in utilities usage due to COVID
- Decrease in internal service charges, primarily telecommunications and network & systems administration charges due to implementation of new technologies

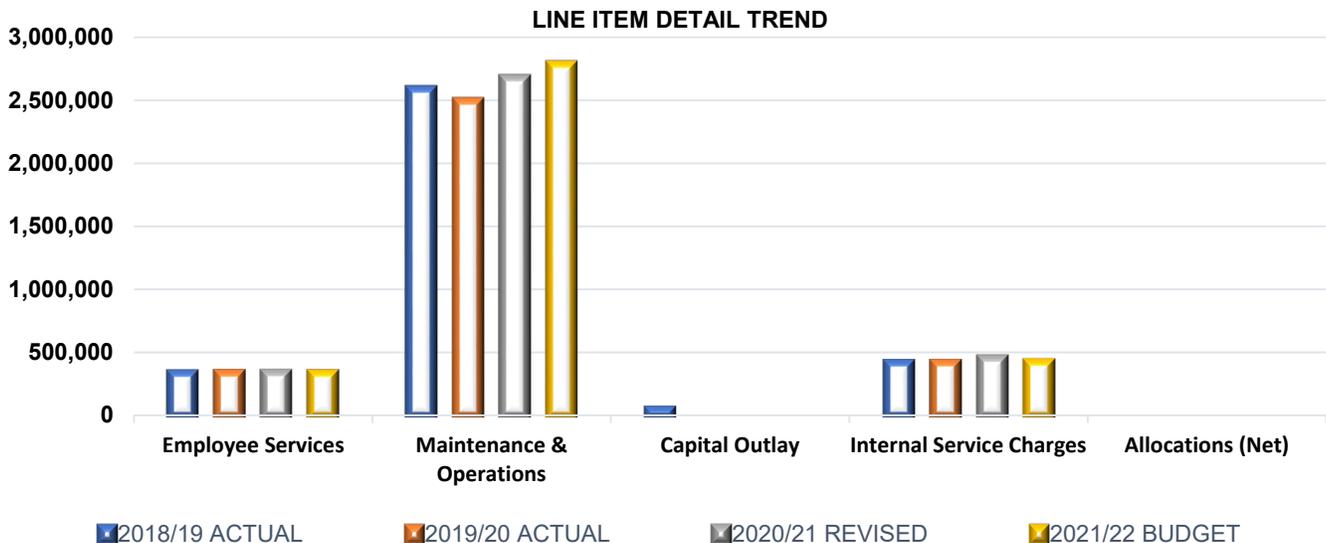
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LIBRARY**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	0.0	0.0	0.0	0.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>BUDGET:</b>				
Employee Services	\$340,537	\$340,535	\$340,540	\$340,540
Maintenance & Operations	2,587,441	2,486,846	2,674,000	2,783,770
Capital Outlay	50,000	0	0	0
Internal Service Charges	421,860	419,955	453,520	425,940
Total Budget	<u>\$3,399,837</u>	<u>\$3,247,336</u>	<u>\$3,468,060</u>	<u>\$3,550,250</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-104 LIBRARY</b>				
5029 PERS-UNFUNDED LIABILITY	\$340,537	\$340,535	\$340,540	\$340,540
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>340,537</b>	<b>340,535</b>	<b>340,540</b>	<b>340,540</b>
5101 OFFICE/OPERATING SUPPLIES	2,254	0	0	0
5131 PROFESSIONAL SERVICES/CONTRACTS	2,585,187	2,483,454	2,654,000	2,778,770
5170 UTILITIES	0	3,392	20,000	5,000
<b>TOTAL, M &amp; O</b>	<b>2,587,441</b>	<b>2,486,846</b>	<b>2,674,000</b>	<b>2,783,770</b>
5209 OTHER CAPITAL OUTLAY	50,000	0	0	0
<b>TOTAL, CAPITAL OUTLAY</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
5125 BUILDING MAINTENANCE	143,975	146,650	174,620	171,080
5165 DUPLICATING	23,995	24,435	18,450	21,060
5172 TELECOMMUNICATIONS	33,745	26,675	34,810	14,410
5175 MAIL & MOBILE SERVICES	2,000	4,375	2,410	2,770
5178 NETWORK & SYSTEMS ADMINISTRATION	177,270	174,105	179,360	162,850
5183 INSURANCE	40,875	43,715	43,870	53,770
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>421,860</b>	<b>419,955</b>	<b>453,520</b>	<b>425,940</b>
<b>TOTAL, LIBRARY</b>	<b>3,399,837</b>	<b>3,247,336</b>	<b>3,468,060</b>	<b>3,550,250</b>

CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

## 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

- Increase in employee services is primarily due to increase in salaries and PERS-Unfunded Liability

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**OLDER ADULT SERVICES**

- Anticipated participation levels will likely be significantly decreased as programmatic offerings and facility reopening slowly returns for the first half of the year
- Decrease in internal service charges, primarily building maintenance charges

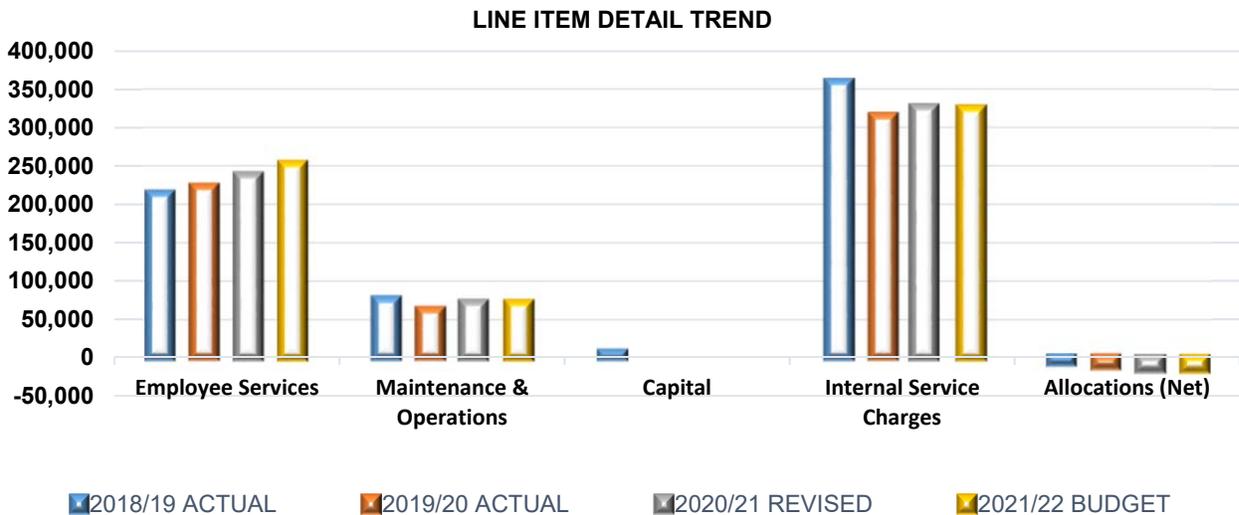
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**OLDER ADULT SERVICES**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	3.1	2.6	2.4	2.6
Department Total	<u>5.1</u>	<u>4.6</u>	<u>4.4</u>	<u>4.6</u>
<b>BUDGET:</b>				
Employee Services	\$213,036	\$222,332	\$237,500	\$252,160
Maintenance & Operations	75,491	61,780	72,020	71,480
Capital Outlay	6,263	0	0	0
Internal Service Charges	359,030	314,550	325,680	323,960
Allocations (Net)	<u>(6,941)</u>	<u>(12,299)</u>	<u>(16,000)</u>	<u>(16,000)</u>
Total Budget	<u>\$646,879</u>	<u>\$586,363</u>	<u>\$619,200</u>	<u>\$631,600</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5001 REGULAR FULL-TIME	\$113,192	\$114,790	\$116,350	\$120,120
5004 TEMPORARY PART-TIME	31,747	38,459	48,120	52,840
5020 OVERTIME	6,342	3,457	0	0
5025 OTHER EMPLOYEE OVERHEAD	5,167	5,306	6,000	6,030
5026 PERS-NORMAL COST	11,555	12,965	15,710	15,770
5029 PERS-UNFUNDED LIABILITY	28,980	32,080	34,650	39,270
5027 Temporary Part-time (PERS)	5,247	5,407	5,840	6,090
5028 WORKERS' COMPENSATION	8,602	7,612	8,570	9,780
5030 FLEXIBLE BENEFITS	2,204	2,256	2,260	2,260
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>213,036</b>	<b>222,332</b>	<b>237,500</b>	<b>252,160</b>
5101 OFFICE/OPERATING SUPPLIES	8,150	5,556	8,000	11,200
5126 MAINTENANCE OF EQUIPMENT	0	435	950	950
5131 PROFESSIONAL SERVICES/CONTRACTS	6,085	4,984	9,010	5,900
5160 TRAINING AND MEETINGS	373	453	1,200	600
5162 DUES AND SUBSCRIPTIONS	1,016	75	960	1,030
5170 UTILITIES	53,919	50,278	51,900	51,800
5525 LOAN PRINCIPAL EXPENSE	5,947	0	0	0
<b>TOTAL, M &amp; O</b>	<b>75,491</b>	<b>61,780</b>	<b>72,020</b>	<b>71,480</b>
5209 OTHER CAPITAL OUTLAY	6,263	0	0	0
<b>TOTAL, CAPITAL OUTLAY</b>	<b>6,263</b>	<b>0</b>	<b>0</b>	<b>0</b>
5125 BUILDING MAINTENANCE	312,325	273,530	289,160	279,710
5165 DUPLICATING	12,380	11,590	8,340	13,590
5172 TELECOMMUNICATIONS	15,595	9,860	7,550	6,350
5175 MAIL & MOBILE SERVICES	160	255	20	140
5178 NETWORK & SYSTEMS ADMINISTRATION	9,720	9,030	10,290	9,400

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5183 INSURANCE	8,850	10,285	10,320	14,770
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>359,030</b>	<b>314,550</b>	<b>325,680</b>	<b>323,960</b>
<b>SUBTOTAL, OLDER ADULT SERVICES</b>	<b>653,820</b>	<b>598,661</b>	<b>635,200</b>	<b>647,600</b>
5901 ALLOCATED IN	2,562	214	0	0
5902 ALLOCATED OUT	(9,503)	(12,513)	(16,000)	(16,000)
<b>TOTAL, OLDER ADULT SERVICES</b>	<b>\$646,879</b>	<b>\$586,363</b>	<b>\$619,200</b>	<b>\$631,600</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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**

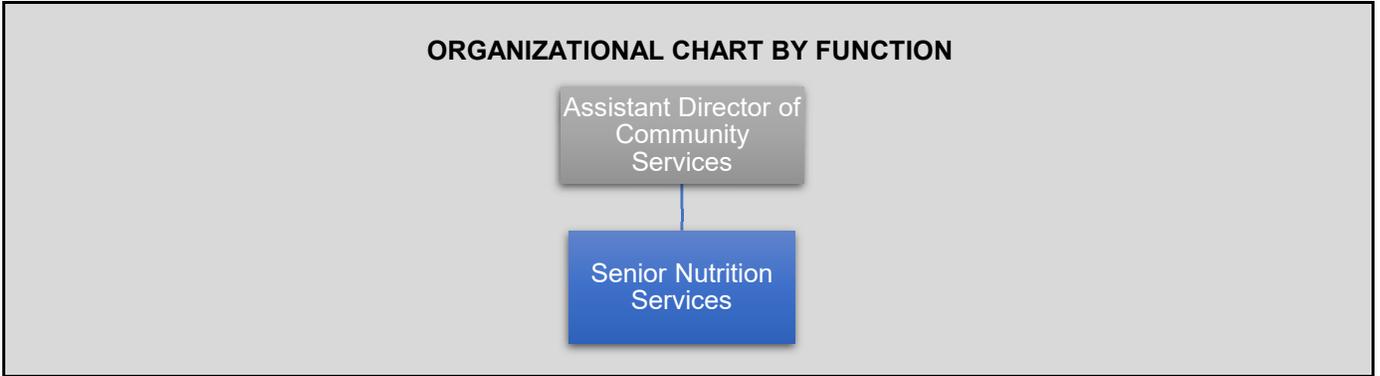
- Provide a nutritious, well-balanced meal, Monday through Friday, to low and moderate income adults, 60 years and older
- Provide transportation to older adults to access the nutrition program and other senior services provided at the Park Avenue Community Center
- Develop partnerships that benefit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

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to salary increases and increase in PERS-Unfunded Liability
- Decrease in professional services, primarily Transportation Contract projections
- Increase in internal service charges, primarily general liability insurance charges
- Eliminated allocation out to CDBG Capital Projects

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**SENIOR NUTRITION CENTER**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	0.6	1.4	1.4
Department Total	<u>1.6</u>	<u>1.6</u>	<u>2.4</u>	<u>2.4</u>
<b>BUDGET:</b>				
Employee Services	\$95,795	\$113,581	\$134,640	\$139,000
Maintenance & Operations	251,867	204,210	365,730	327,070
Internal Service Charges	5,050	7,610	6,350	7,460
Allocations (Net)	<u>(90,682)</u>	<u>66</u>	<u>(90,720)</u>	<u>0</u>
Total Budget	<u>\$262,031</u>	<u>\$325,467</u>	<u>\$416,000</u>	<u>\$473,530</u>



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-107</b>	<b>SENIOR NUTRITION CENTER</b>				
5001	REGULAR FULL-TIME	\$55,021	\$65,088	\$64,780	\$64,780
5004	TEMPORARY PART-TIME	5,793	7,555	27,070	28,830
5020	OVERTIME	275	1,110	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,156	2,403	2,700	2,680
5026	PERS-NORMAL COST	5,698	7,345	7,450	7,150
5029	PERS-UNFUNDED LIABILITY	16,095	18,400	19,510	21,410
5027	MEDICAL	10,493	10,814	11,680	12,170
5028	WORKERS' COMPENSATION	264	866	1,450	1,980
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>95,795</b>	<b>113,581</b>	<b>134,640</b>	<b>139,000</b>
5101	OFFICE/OPERATING SUPPLIES	9,709	7,798	13,310	13,300
5126	MAINTENANCE OF EQUIPMENT	1,630	2,273	5,610	5,620
5131	PROFESSIONAL SERVICES/CONTRACTS	236,535	191,221	341,390	307,000
5160	TRAINING AND MEETINGS	0	0	800	1,150
5190	OTHER EXPENSE	3,993	2,918	4,620	0
	<b>TOTAL, M &amp; O</b>	<b>251,867</b>	<b>204,210</b>	<b>365,730</b>	<b>327,070</b>
5172	TELECOMMUNICATIONS	815	3,585	2,130	1,680
5178	NETWORK & SYSTEMS ADMINISTRATION	1,405	1,290	1,480	1,360
5183	INSURANCE	2,830	2,735	2,740	4,420
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>5,050</b>	<b>7,610</b>	<b>6,350</b>	<b>7,460</b>
	<b>SUBTOTAL, SENIOR NUTRITION CENTER</b>	<b>352,712</b>	<b>325,401</b>	<b>506,720</b>	<b>473,530</b>
5901	ALLOCATED IN	0	66	0	0
5902	ALLOCATED OUT	(90,682)	0	(90,720)	0
	<b>TOTAL, SENIOR NUTRITION CENTER</b>	<b>\$262,031</b>	<b>\$325,467</b>	<b>\$416,000</b>	<b>\$473,530</b>



## COMMUNICATIONS



### DESCRIPTION

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

### DEPARTMENT PRIORITIES

- Promote a strong, positive City image that is vital to community pride and economic well-being through increased social media engagement and a recrafted narrative
- Facilitate citizen input and feedback concerning the programs and policies of the City government to aid in the decision-making processes of the City
- Keep citizens informed in real-time of emergency and preparedness information
- 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

- Increase in employee services primarily due to increase in salaries and PERS-Unfunded Liability

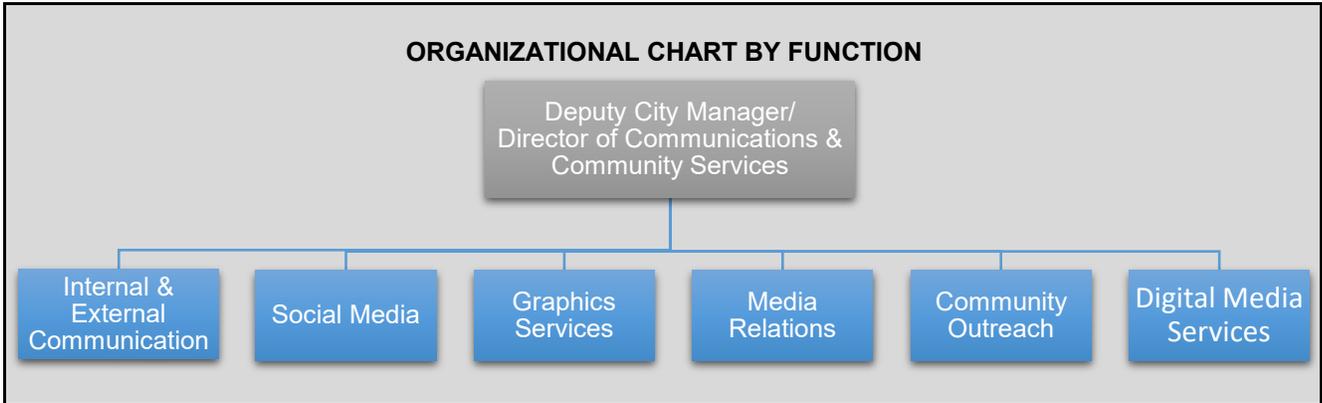
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**COMMUNICATIONS**

- This proposed budget reflects moving funds and oversight of the Visit Escondido tourism program to the City Manager's office under Economic Development
- Decrease in allocations out primarily due to decrease in portion of the budget being allocated out to Utilities and a decrease in the percentage allocated out to CIP

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**COMMUNICATIONS**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	4.0	6.0	5.0	5.0
Temporary Part-Time (FTE)	0.0	0.0	1.0	0.0
Department Total	<u>4.0</u>	<u>6.0</u>	<u>6.0</u>	<u>5.0</u>
<b>BUDGET:</b>				
Employee Services	\$486,581	\$693,121	\$702,680	\$732,650
Maintenance & Operations	50,240	56,381	67,570	42,300
Capital Outlay	0	8,594	0	0
Internal Service Charges	0	23,185	26,470	37,060
Allocations (Net)	<u>(43,685)</u>	<u>(75,355)</u>	<u>(112,880)</u>	<u>(113,980)</u>
Total Budget	<u>\$493,136</u>	<u>\$705,925</u>	<u>\$683,840</u>	<u>\$698,030</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-110 COMMUNICATIONS</b>					
5001	REGULAR FULL-TIME	\$323,084	\$476,347	\$431,080	\$477,280
5004	TEMPORARY PART-TIME	0	0	19,250	0
5020	OVERTIME	0	350	0	0
5025	OTHER EMPLOYEE OVERHEAD	11,387	16,724	14,470	13,980
5026	PERS-NORMAL COST	33,019	52,040	49,570	47,230
5029	PERS-UNFUNDED LIABILITY	77,955	89,100	129,040	136,380
5027	MEDICAL	22,369	35,446	36,090	29,330
5028	WORKERS' COMPENSATION	1,359	5,414	7,110	10,080
5030	FLEXIBLE BENEFITS	17,407	17,701	16,070	18,370
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>486,581</b>	<b>693,121</b>	<b>702,680</b>	<b>732,650</b>
5101	OFFICE/OPERATING SUPPLIES	2,866	11,316	10,950	13,000
5126	MAINTENANCE OF EQUIPMENT	0	46	500	500
5131	PROFESSIONAL SERVICES/CONTRACTS	7,248	9,083	24,430	0
5160	TRAINING AND MEETINGS	4,113	1,982	3,000	5,000
5162	DUES AND SUBSCRIPTIONS	3,882	1,856	1,980	1,630
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,400
5167	ADVERTISING AND PRINTING	26,543	23,968	18,290	13,350
5173	OTHER TELEPHONE	488	1,030	1,320	1,320
5193	SOFTWARE	0	2,000	2,000	2,100
<b>TOTAL, M &amp; O</b>		<b>50,240</b>	<b>56,381</b>	<b>67,570</b>	<b>42,300</b>
5209	OTHER CAPITAL OUTLAY	0	8,594	0	0
<b>TOTAL, CAPITAL OUTLAY</b>		<b>0</b>	<b>8,594</b>	<b>0</b>	<b>0</b>
5125	BUILDING MAINTENANCE	0	10,395	6,750	5,970
5165	DUPLICATING	0	2,950	1,780	470
5172	TELECOMMUNICATIONS	0	640	660	670

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-110 COMMUNICATIONS</b>				
5175 MAIL & MOBILE SERVICES	0	1,085	1,090	360
5178 NETWORK & SYSTEMS ADMINISTRATION	0	5,165	13,250	21,500
5183 INSURANCE	0	2,950	2,940	8,090
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>0</b>	<b>23,185</b>	<b>26,470</b>	<b>37,060</b>
<b>SUBTOTAL, COMMUNICATIONS</b>	<b>536,821</b>	<b>781,280</b>	<b>796,720</b>	<b>812,010</b>
5902 ALLOCATED OUT	(43,685)	(75,355)	(112,880)	(113,980)
<b>TOTAL, COMMUNICATIONS</b>	<b>\$493,136</b>	<b>\$705,925</b>	<b>\$683,840</b>	<b>\$698,030</b>



CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

## PLANNING



### DESCRIPTION

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

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

### PROGRAM ACTIVITIES

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

- Historic Preservation Commission
- Planning Commission

Core responsibilities of the Planning Division include the following:

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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. Ensure the efficient processing for City CIP projects, including environmental clearance.
- Help Facilitate Informed Decision-Making. Provide strategic advice regarding land use and long-term planning in the City to other departments, the Planning Commission, and City Council.

**DEPARTMENT PRIORITIES**

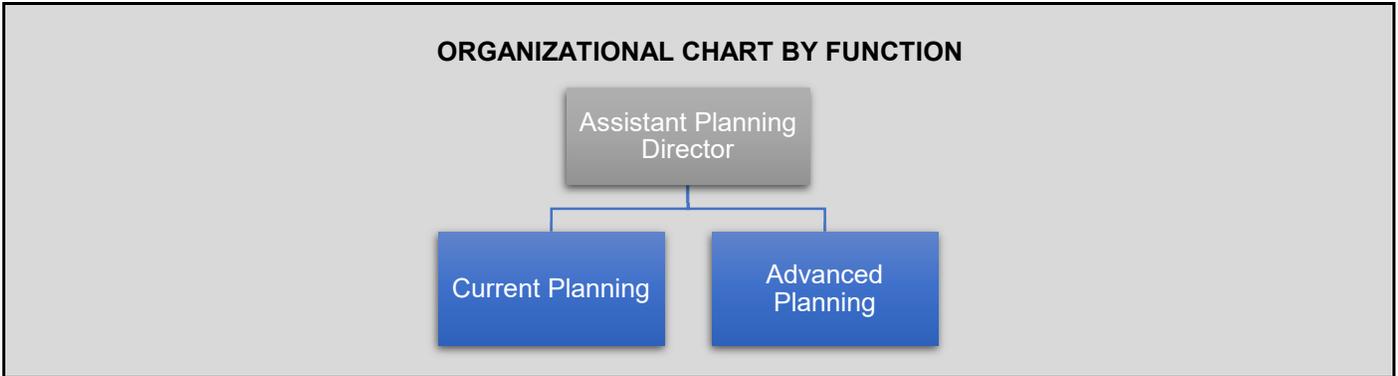
- Process land use entitlements
- Implement, maintain, and amend the General Plan and related documents and ordinances
- Process environmental clearance for private projects, City Capital Improvement Programs and other public projects
- Participate in special planning projects and studies, including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

**MAJOR BUDGET IMPACTS**

- A Senior Planner position was added to support environmental and climate-related matters required to be addressed by this department. This position will also assist with the heavier workload from increased development activity which has been well documented and is likely to continue.
- Other increases in employee services is primarily due to increase in PERS-Unfunded Liability, Medical Insurance and Workers' Compensation costs
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations out due to increase budget subtotal

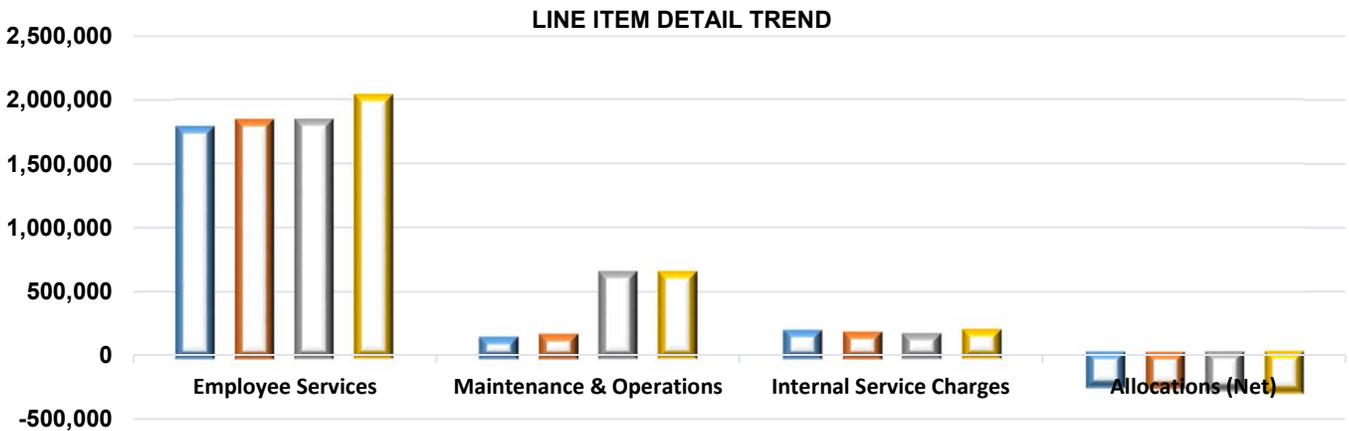
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**PLANNING**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	15.0	14.0	14.0	15.0
Regular Part-Time (FTE)	0.5	0.0	0.0	0.0
Temporary Part-Time (FTE)	0.9	0.9	0.9	0.9
Department Total	<u>16.4</u>	<u>14.9</u>	<u>14.9</u>	<u>15.9</u>
<b>BUDGET:</b>				
Employee Services	\$1,758,182	\$1,813,713	\$1,817,230	\$2,009,570
Maintenance & Operations	115,504	139,478	626,220	623,720
Internal Service Charges	169,950	158,435	143,560	172,020
Allocations (Net)	<u>(225,778)</u>	<u>(231,028)</u>	<u>(250,250)</u>	<u>(272,620)</u>
Total Budget	<u>\$1,817,858</u>	<u>\$1,880,597</u>	<u>\$2,336,760</u>	<u>\$2,532,690</u>



■ 2018/19 ACTUAL     
 ■ 2019/20 ACTUAL     
 ■ 2020/21 REVISED     
 ■ 2021/22 BUDGET

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-200 PLANNING</b>				
5001 REGULAR FULL-TIME	\$1,044,751	\$1,096,612	\$1,070,050	\$1,166,820
5003 REGULAR PART-TIME	27,899	0	0	0
5004 TEMPORARY PART-TIME	15,950	16,348	17,010	17,010
5020 OVERTIME	269	666	2,000	2,000
5025 OTHER EMPLOYEE OVERHEAD	37,655	37,198	34,710	36,750
5026 PERS-NORMAL COST	110,553	115,868	123,060	128,820
5029 PERS-UNFUNDED LIABILITY	271,407	310,930	318,570	348,170
5027 MEDICAL	165,543	152,830	160,280	194,500
5028 WORKERS' COMPENSATION	45,131	43,671	49,980	69,180
5030 FLEXIBLE BENEFITS	39,025	39,591	41,570	46,320
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,758,182</b>	<b>1,813,713</b>	<b>1,817,230</b>	<b>2,009,570</b>
5101 OFFICE/OPERATING SUPPLIES	7,970	3,415	8,460	8,460
5126 MAINTENANCE OF EQUIPMENT	1,855	1,786	3,400	3,400
5131 PROFESSIONAL SERVICES/CONTRACTS	68,089	104,874	572,270	572,270
5160 TRAINING AND MEETINGS	7,272	5,513	10,900	10,900
5161 MILEAGE REIMBURSEMENT	713	204	600	600
5162 DUES AND SUBSCRIPTIONS	1,991	2,411	3,000	3,000
5163 AUTO ALLOWANCE	5,100	5,525	5,100	5,100
5166 OTHER DUPLICATING	57	0	0	0
5167 ADVERTISING AND PRINTING	9,609	9,834	13,600	13,600
5173 OTHER TELEPHONE	1,308	1,795	1,850	1,850
5193 SOFTWARE	9,517	3,877	5,040	2,540
5194 MINOR OFFICE EQUIPMENT	2,023	243	2,000	2,000
<b>TOTAL, M &amp; O</b>	<b>115,504</b>	<b>139,478</b>	<b>626,220</b>	<b>623,720</b>
5125 BUILDING MAINTENANCE	68,575	77,800	39,710	56,860
5164 FLEET SERVICES	3,125	3,125	3,030	3,610

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-200 PLANNING</b>				
5165 DUPLICATING	17,225	12,765	28,780	29,210
5172 TELECOMMUNICATIONS	8,395	4,265	3,100	3,140
5175 MAIL & MOBILE SERVICES	15,240	11,180	15,540	19,370
5178 NETWORK & SYSTEMS ADMINISTRATION	32,020	29,685	33,830	29,550
5183 INSURANCE	25,370	19,615	19,570	30,280
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>169,950</b>	<b>158,435</b>	<b>143,560</b>	<b>172,020</b>
<b>SUBTOTAL, PLANNING</b>	<b>2,043,636</b>	<b>2,111,626</b>	<b>2,587,010</b>	<b>2,805,310</b>
5902 ALLOCATED OUT	(225,778)	(231,028)	(250,250)	(272,620)
<b>TOTAL, PLANNING</b>	<b>\$1,817,858</b>	<b>\$1,880,597</b>	<b>\$2,336,760</b>	<b>\$2,532,690</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CODE ENFORCEMENT**



**DESCRIPTION**

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

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

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

Code Enforcement also provides information on City regulations to property owners, residents, businesses, the general public, and other City department and divisions.

A special revenue source of funding such as Community Development Block Grant funds is 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 Enforcement Staff enforces the California Housing Law and The Escondido Municipal Code to ensure that existing buildings used for human occupancy and the surrounding property are maintained in a safe and healthy manner.
- 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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CODE ENFORCEMENT**

throughout the community, maintenance and regulation of property, prevent blight, protect property values and enhance economic conditions

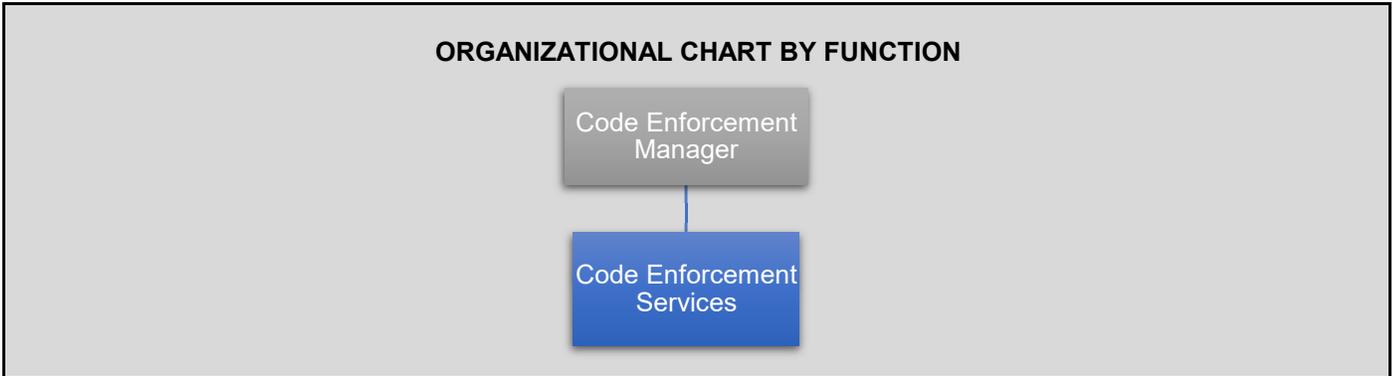
- Responsible for the implementation of SB205. A person who conducts a business operation that is a regulated industry to demonstrate enrollment with NPDES permit program by providing specified information, under penalty of perjury, on the application, including among other things the Standard Industrial 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 Enforcement. Access to CLETS, Arjis Web, and TLO for complete investigative research.

**MAJOR BUDGET IMPACTS**

- Business Licensing has moved from the Code Enforcement department to the City Manager's department/Economic Development
- Decrease in employee services is primarily due to two FTEs moving to the City Manager's department/Economic Development
- Decrease in M & O primarily due to moving business licensing related costs to the City Manager's department/Economic Development
- Increase in internal service charges, primarily building maintenance, fleet services, mail & mobile services and general liability insurance charges
- Decrease in allocations out due to decrease in employee services and M & O

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

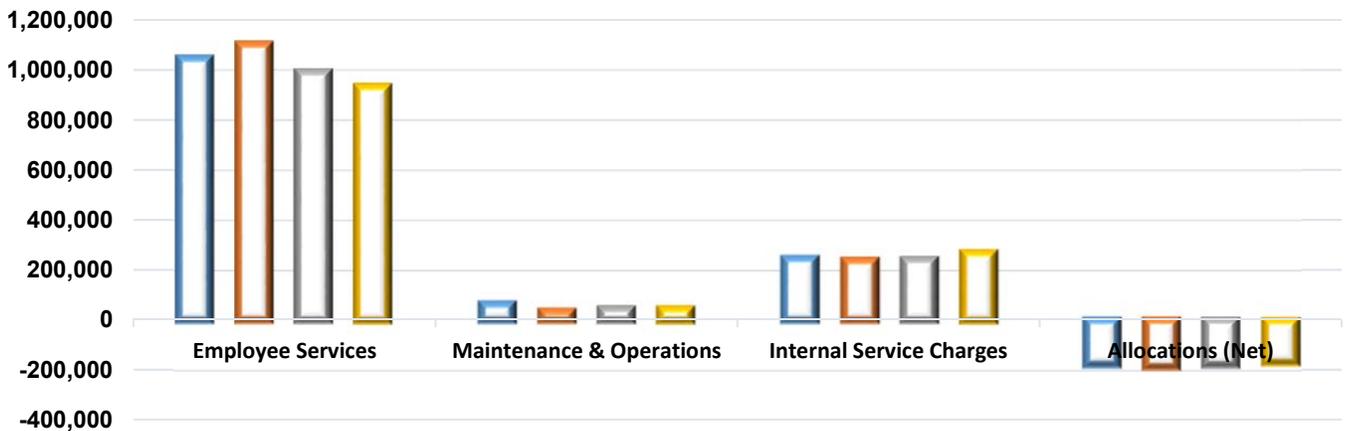
**CODE ENFORCEMENT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	10.0	11.0	10.0	8.0
Temporary Part-Time (FTE)	5.3	0.0	0.0	0.0
Department Total	<u>15.3</u>	<u>11.0</u>	<u>10.0</u>	<u>8.0</u>
<b>BUDGET:</b>				
Employee Services	\$1,044,860	\$1,099,888	\$990,290	\$931,010
Maintenance & Operations	64,186	34,819	45,140	46,540
Internal Service Charges	247,270	238,025	241,780	271,650
Allocations (Net)	<u>(176,914)</u>	<u>(186,858)</u>	<u>(177,600)</u>	<u>(167,220)</u>
Total Budget	<u>\$1,179,402</u>	<u>\$1,185,875</u>	<u>\$1,099,610</u>	<u>\$1,081,980</u>

**LINE ITEM DETAIL TREND**



■ 2018/19 ACTUAL

■ 2019/20 ACTUAL

■ 2020/21 REVISED

■ 2021/22 BUDGET

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-250</b>	<b>CODE ENFORCEMENT</b>				
5001	REGULAR FULL-TIME	\$630,068	\$648,560	\$543,890	\$516,140
5004	TEMPORARY PART-TIME	16,606	0	0	0
5020	OVERTIME	350	0	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	28,440	28,050	22,590	19,400
5026	PERS-NORMAL COST	65,312	72,399	62,680	56,960
5029	PERS-UNFUNDED LIABILITY	153,781	189,135	203,490	169,050
5027	MEDICAL	77,683	101,584	96,470	104,580
5028	WORKERS' COMPENSATION	63,303	52,003	52,240	55,820
5030	FLEXIBLE BENEFITS	9,318	8,158	6,930	7,060
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,044,860</b>	<b>1,099,888</b>	<b>990,290</b>	<b>931,010</b>
5101	OFFICE/OPERATING SUPPLIES	8,960	7,263	7,700	8,200
5126	MAINTENANCE OF EQUIPMENT	6,881	4,474	2,100	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	8,429	2,357	8,420	8,420
5160	TRAINING AND MEETINGS	7,431	4,625	7,820	7,820
5162	DUES AND SUBSCRIPTIONS	1,830	3,553	4,000	4,000
5167	ADVERTISING AND PRINTING	1,666	587	2,000	2,000
5173	OTHER TELEPHONE	12,560	10,908	11,000	11,000
5193	SOFTWARE	14,470	0	0	0
5194	MINOR OFFICE EQUIPMENT	1,960	1,053	2,100	2,100
	<b>TOTAL, M &amp; O</b>	<b>64,186</b>	<b>34,819</b>	<b>45,140</b>	<b>46,540</b>
5125	BUILDING MAINTENANCE	46,950	51,720	28,000	38,770
5164	FLEET SERVICES	52,465	52,465	50,890	61,900
5165	DUPLICATING	8,225	5,915	17,300	23,790
5172	TELECOMMUNICATIONS	6,715	4,050	3,970	4,030
5174	RADIO COMMUNICATIONS	17,165	17,235	17,430	16,730
5175	MAIL & MOBILE SERVICES	43,015	46,290	41,110	55,930
5178	NETWORK & SYSTEMS ADMINISTRATION	42,405	38,720	61,470	36,900

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-250 CODE ENFORCEMENT</b>				
5183 INSURANCE	30,330	21,630	21,610	33,600
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>247,270</b>	<b>238,025</b>	<b>241,780</b>	<b>271,650</b>
<b>SUBTOTAL, CODE ENFORCEMENT</b>	<b>1,356,316</b>	<b>1,372,732</b>	<b>1,277,210</b>	<b>1,249,200</b>
5902 ALLOCATED OUT	(176,914)	(186,858)	(177,600)	(167,220)
<b>TOTAL, CODE ENFORCEMENT</b>	<b>\$1,179,402</b>	<b>\$1,185,875</b>	<b>\$1,099,610</b>	<b>\$1,081,980</b>



## BUILDING



### DESCRIPTION

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

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

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

### DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

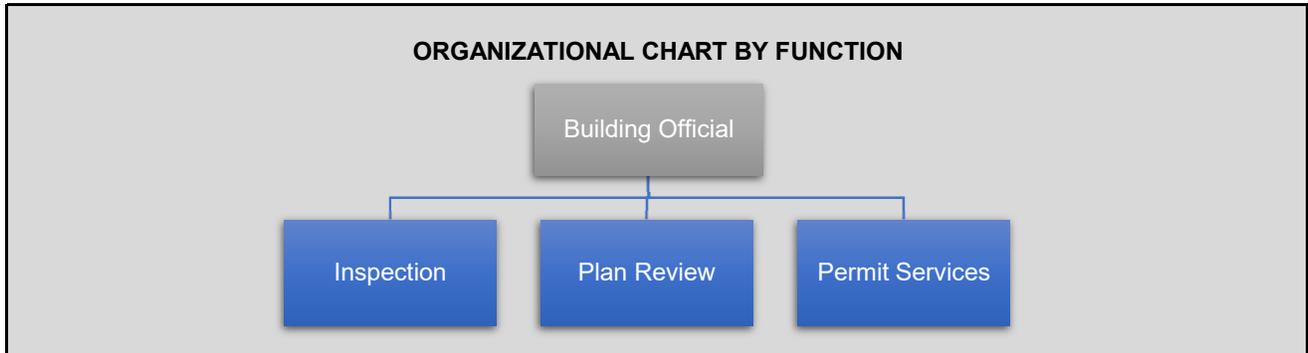
**BUILDING**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to added Development Technician position and salary increases
- Increase in M & O primarily due to Reso. 2021-27 approved by City Council for new two year consulting agreement with EsGil, increase to training and meetings and for additional iPads/docking stations
- Increase in internal service charges, primarily building maintenance and fleet services charges
- Increase in allocations out primarily due to increase in employee services and professional services contracts

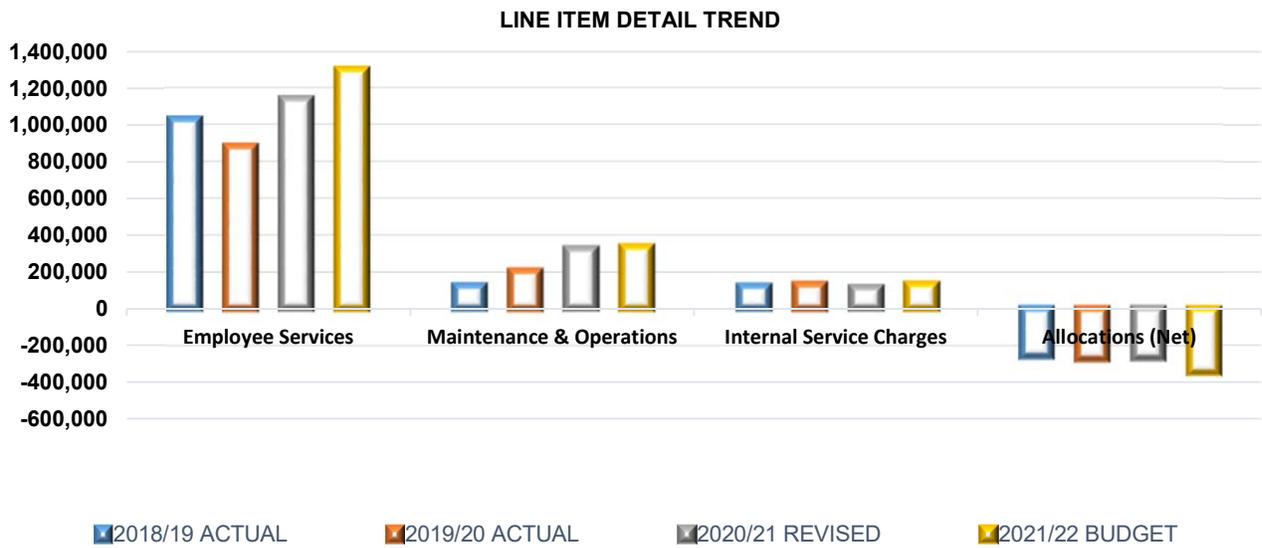
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BUILDING**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	8.0	8.0	9.0	9.0
Temporary Part-Time (FTE)	0.7	1.6	0.8	0.8
Department Total	<u>8.7</u>	<u>9.6</u>	<u>9.8</u>	<u>9.8</u>
<b>BUDGET:</b>				
Employee Services	\$1,028,146	\$880,249	\$1,138,900	\$1,297,250
Maintenance & Operations	123,452	203,648	323,230	336,180
Internal Service Charges	120,390	132,280	112,250	133,820
Allocations (Net)	<u>(260,610)</u>	<u>(274,530)</u>	<u>(270,600)</u>	<u>(348,080)</u>
Total Budget	<u>\$1,011,378</u>	<u>\$941,648</u>	<u>\$1,303,780</u>	<u>\$1,419,170</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-300</b>	<b>BUILDING</b>				
5001	REGULAR FULL-TIME	\$638,647	\$494,097	\$670,410	\$767,590
5004	TEMPORARY PART-TIME	17,468	53,360	15,000	15,000
5020	OVERTIME	262	1,487	2,500	2,500
5025	OTHER EMPLOYEE OVERHEAD	20,817	18,502	23,800	23,640
5026	PERS-NORMAL COST	61,564	52,406	77,090	84,730
5029	PERS-UNFUNDED LIABILITY	150,141	170,900	188,460	247,830
5027	MEDICAL	94,895	57,362	113,600	95,240
5028	WORKERS' COMPENSATION	32,376	24,137	35,060	45,630
5030	FLEXIBLE BENEFITS	11,978	7,998	12,980	15,090
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,028,146</b>	<b>880,249</b>	<b>1,138,900</b>	<b>1,297,250</b>
5101	OFFICE/OPERATING SUPPLIES	6,618	12,092	7,800	7,800
5126	MAINTENANCE OF EQUIPMENT	2,905	1,762	3,300	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	89,920	181,975	295,200	301,200
5160	TRAINING AND MEETINGS	2,118	694	7,700	12,650
5162	DUES AND SUBSCRIPTIONS	1,645	965	1,950	1,950
5167	ADVERTISING AND PRINTING	1,316	1,768	1,500	1,500
5173	OTHER TELEPHONE	4,253	3,876	3,980	3,980
5193	SOFTWARE	6,720	0	0	0
5194	MINOR OFFICE EQUIPMENT	7,958	516	1,800	3,800
	<b>TOTAL, M &amp; O</b>	<b>123,452</b>	<b>203,648</b>	<b>323,230</b>	<b>336,180</b>
5125	BUILDING MAINTENANCE	53,235	60,095	31,570	44,450
5164	FLEET SERVICES	23,285	23,285	22,590	30,950
5165	DUPLICATING	2,915	5,700	6,270	6,150
5172	TELECOMMUNICATIONS	5,040	2,345	2,650	2,690
5175	MAIL & MOBILE SERVICES	2,660	3,135	3,600	3,000
5178	NETWORK & SYSTEMS ADMINISTRATION	15,455	15,485	23,360	21,330

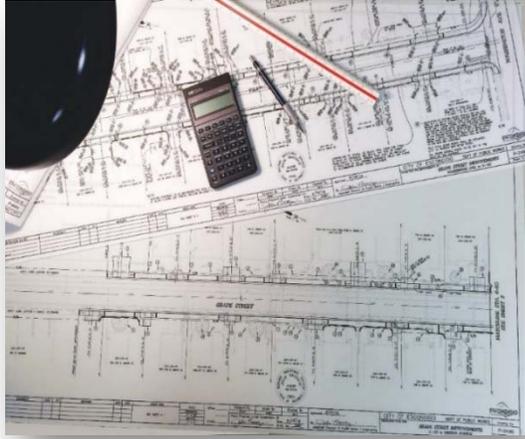
**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-300 BUILDING</b>				
5183 INSURANCE	17,800	22,235	22,210	25,250
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>120,390</b>	<b>132,280</b>	<b>112,250</b>	<b>133,820</b>
<b>SUBTOTAL, BUILDING</b>	<b>1,271,988</b>	<b>1,216,178</b>	<b>1,574,380</b>	<b>1,767,250</b>
5902 ALLOCATED OUT	(260,610)	(274,530)	(270,600)	(348,080)
<b>TOTAL, BUILDING</b>	<b>\$1,011,378</b>	<b>\$941,648</b>	<b>\$1,303,780</b>	<b>\$1,419,170</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**ENGINEERING**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

- Continue proactive maintenance of City infrastructure by resurfacing 70-lane-miles of City streets, rehabilitating 1/3-mile of the highest priority storm drains, and retrofitting an additional 10% of City street lights to LED.

- Improve safety and connectivity by enhancing seven street crossings of the Escondido Creek Trail and filling in gaps in sidewalk around Juniper Elementary with the Juniper Safe Routes to School Project.
- Enhance the economic vitality of the City by completing design of the first phase of the Grand Avenue Vision Plan and beginning construction of the Citracado Parkway Extension project that will connect the Palomar Hospital and Escondido Research and Technology Center with homes and businesses south of the Escondido Creek.
- Improve efficiency and safety of travel for City residents and visitors by upgrading signal communication and synchronization, and implementing three priority school safety projects selected by the Transportation and Community Safety Commission.

**MAJOR BUDGET IMPACTS**

- One additional City Traffic Engineer is recommended to manage the upgrade of traffic signal equipment and improve signal coordination Citywide
- Other employee services increases for PERS-Unfunded Liability, Medical and Workers' Compensation costs
- Increase to M & O primarily due to the following:
  - Increase in the estimated number of appraisals required for disposal and sale of City-owned property

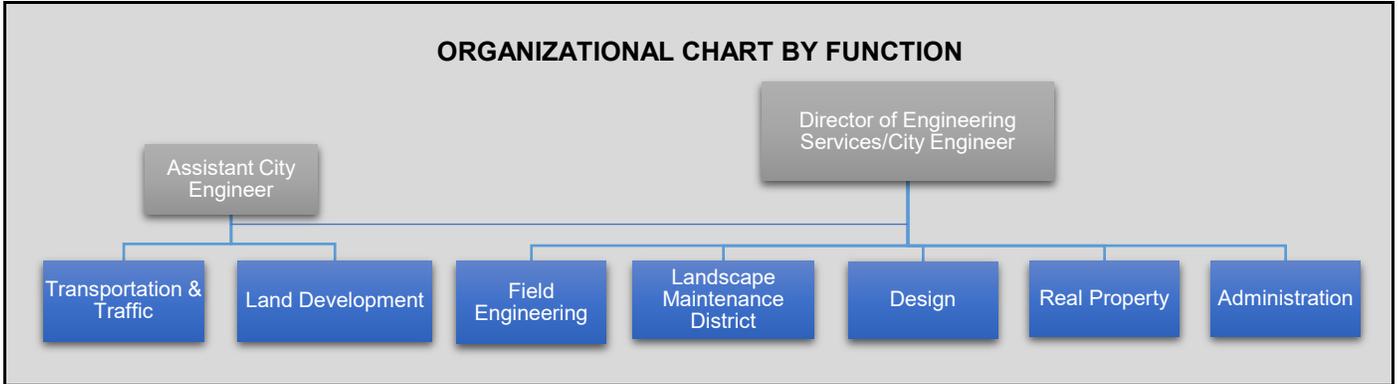
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**ENGINEERING**

- Increase in the cost of utilities and water to operate security systems and maintain plumbing due to the anticipated vacancy of a major tenant at the City-owned Westfield shopping center
- Increase in rent expenses for 146, 148 and 152 East Valley Parkway that is fully offset by a revenue increase from tenant
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations out, primarily to Environmental Programs and Wastewater due to increase in employee services

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**ENGINEERING**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	24.0	24.0	25.0	26.0
Grant Funded	0.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	6.5	2.2	2.2	2.3
Department Total	<u>30.5</u>	<u>27.2</u>	<u>28.2</u>	<u>29.3</u>
<b>BUDGET:</b>				
Employee Services	\$3,197,693	\$3,372,870	\$3,728,100	\$4,184,720
Maintenance & Operations	164,755	187,566	240,470	293,510
Internal Service Charges	592,280	592,025	493,950	558,640
Allocations (Net)	<u>(1,368,917)</u>	<u>(1,413,419)</u>	<u>(1,895,330)</u>	<u>(2,009,040)</u>
Total Budget	<u>\$2,585,811</u>	<u>\$2,739,042</u>	<u>\$2,567,190</u>	<u>\$3,027,830</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-402</b>	<b>ENGINEERING</b>				
5001	REGULAR FULL-TIME	\$1,888,931	\$1,961,103	\$2,099,260	\$2,331,930
5002	GRANT FUNDED POSITIONS	17,805	48,720	70,880	69,960
5004	TEMPORARY PART-TIME	58,063	33,459	43,960	45,950
5020	OVERTIME	45,003	50,981	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	66,750	69,874	75,330	78,280
5026	PERS-NORMAL COST	197,550	218,110	249,540	265,150
5029	PERS-UNFUNDED LIABILITY	479,728	549,775	620,270	731,750
5027	MEDICAL	234,746	252,107	283,080	327,990
5028	WORKERS' COMPENSATION	159,780	138,647	178,930	216,810
5030	FLEXIBLE BENEFITS	49,336	50,094	56,850	66,900
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>3,197,693</b>	<b>3,372,870</b>	<b>3,728,100</b>	<b>4,184,720</b>
5101	OFFICE/OPERATING SUPPLIES	17,965	18,240	20,450	20,450
5126	MAINTENANCE OF EQUIPMENT	1,610	3,907	5,570	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	64,067	84,886	103,000	118,000
5160	TRAINING AND MEETINGS	3,047	2,735	4,550	4,560
5161	MILEAGE REIMBURSEMENT	0	52	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	1,802	2,055	1,800	2,200
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	757	0	1,500	1,500
5170	UTILITIES	0	0	10,000	34,000
5171	CITY WATER	0	0	3,000	5,000
5173	OTHER TELEPHONE	12,829	15,565	25,000	25,000
5180	RENT	44,100	44,100	44,100	55,230
5190	OTHER EXPENSES	4,305	6,698	7,300	7,300
5193	SOFTWARE	8,536	2,231	3,100	3,100
5194	MINOR OFFICE EQUIPMENT	637	1,998	5,000	5,500
	<b>TOTAL, M &amp; O</b>	<b>164,755</b>	<b>187,566</b>	<b>240,470</b>	<b>293,510</b>
5125	BUILDING MAINTENANCE	265,315	294,115	158,100	225,790

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-402</b>	<b>ENGINEERING</b>				
5164	FLEET SERVICES	70,995	70,995	68,890	64,180
5165	DUPLICATING	14,470	11,485	14,300	13,480
5172	TELECOMMUNICATIONS	85,025	77,740	104,920	87,950
5174	RADIO COMMUNICATIONS	1,680	1,670	1,710	0
5175	MAIL & MOBILE SERVICES	1,705	1,530	3,480	4,050
5178	NETWORK & SYSTEMS ADMINISTRATION	55,575	52,915	61,460	58,480
5183	INSURANCE	97,515	81,575	81,090	104,710
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>592,280</b>	<b>592,025</b>	<b>493,950</b>	<b>558,640</b>
	<b>SUBTOTAL, ENGINEERING</b>	<b>3,954,728</b>	<b>4,152,461</b>	<b>4,462,520</b>	<b>5,036,870</b>
5901	ALLOCATED IN	26,257	27,195	28,210	29,660
5902	ALLOCATED OUT	(1,395,173)	(1,440,614)	(1,923,540)	(2,038,700)
	<b>TOTAL, ENGINEERING</b>	<b>\$2,585,811</b>	<b>\$2,739,042</b>	<b>\$2,567,190</b>	<b>\$3,027,830</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAINTENANCE/STREETS**



**DESCRIPTION**

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

**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.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

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

**MAJOR BUDGET IMPACTS**

- Added one full-time Electrician position to support Traffic Engineering infrastructure maintenance and repairs
- Twelve other positions have also been added due to streets assuming responsibility of maintaining all City landscape maintenance activities and in order to staff a seven-day workweek to meet increased demands for service around homeless encampment clean up, patrolling hotspots, and removing refuse.
- Added temporary part-time CDBG grant funded Graffiti Eradication Technician position
- Increase to temporary part-time projections also due to increase in Federally mandated minimum wage increases
- Increase in amount projected for standby overtime to be consistent with historical actuals
- Increase in professional services contracts is for DigAlert fees as mandated for underground utility locating charges
- Added InTime App-based time collection software
- Increase in capital outlay due to additional equipment purchases to maintain new structures and areas of maintenance in the city such as the Escondido Creek Trail, NFC Fitness Courts, storm water conveyance and landscape maintenance activities

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAINTENANCE/STREETS**

- Increase in internal service charges, primarily General Liability Insurance charges due to increase in insurance premiums and \$1 million decrease in the use of this funds available fund balance
- Increase in allocations out to capital projects primarily due to additional CDBG position for graffiti eradication being allocated out to the CDBG fund

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAINTENANCE/PARKS**



**DESCRIPTION**

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

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

Routine weekly maintenance is performed by three

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

Craftsmen Section - This crew of four is responsible for the pool maintenance, large mainline irrigation repairs and keeping playground equipment safe and in good repair. 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. This also includes Eagle Scout projects. Most of these projects require Park employees, equipment and materials to complete.

Softball and Soccer Tournaments - In coordination with the Recreation 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.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAINTENANCE/PARKS**

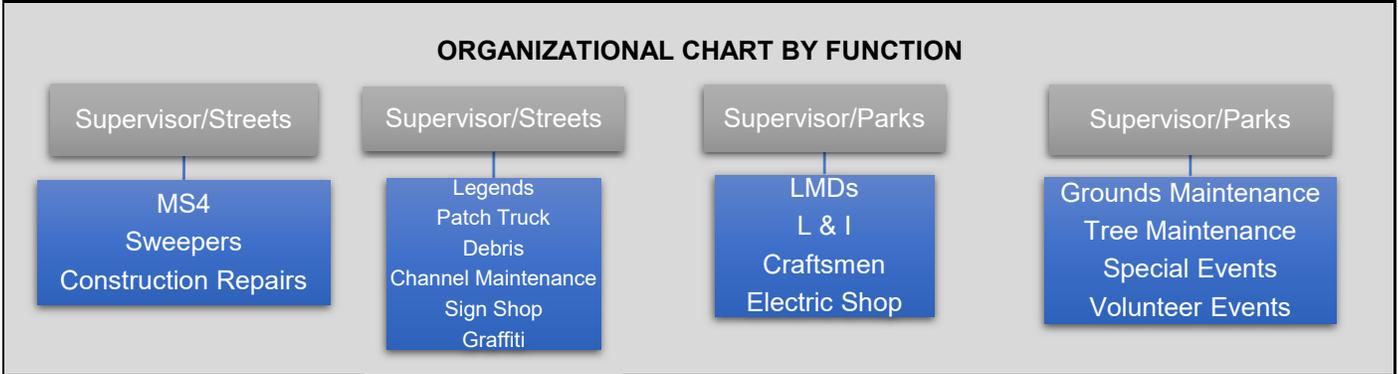
- To ensure local parks are maintained at levels that will provide maximum usage by our citizens
- To ensure swimming pools are maintained in compliance with County of San Diego Health Department
- To perform landscape maintenance services at all City facilities and Parks
- To maintain all amenities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

**MAJOR BUDGET IMPACTS**

- Five regular full-time positions added due to Parks assuming responsibility of maintaining all City landscape maintenance activities
- Increase in PERS-Unfunded Liability and Workers' Compensation insurance costs
- Increased contracted park maintenance at Westside and Rod McLeod offset by decreases in Grove Park maintenance and Queen Califia's Magical Circle cleaning.
- Increase in internal service charges, primarily General Liability Insurance charges
- Decrease in allocations out, primarily to Environmental Programs and CDBG capital projects, due to increased efficiencies

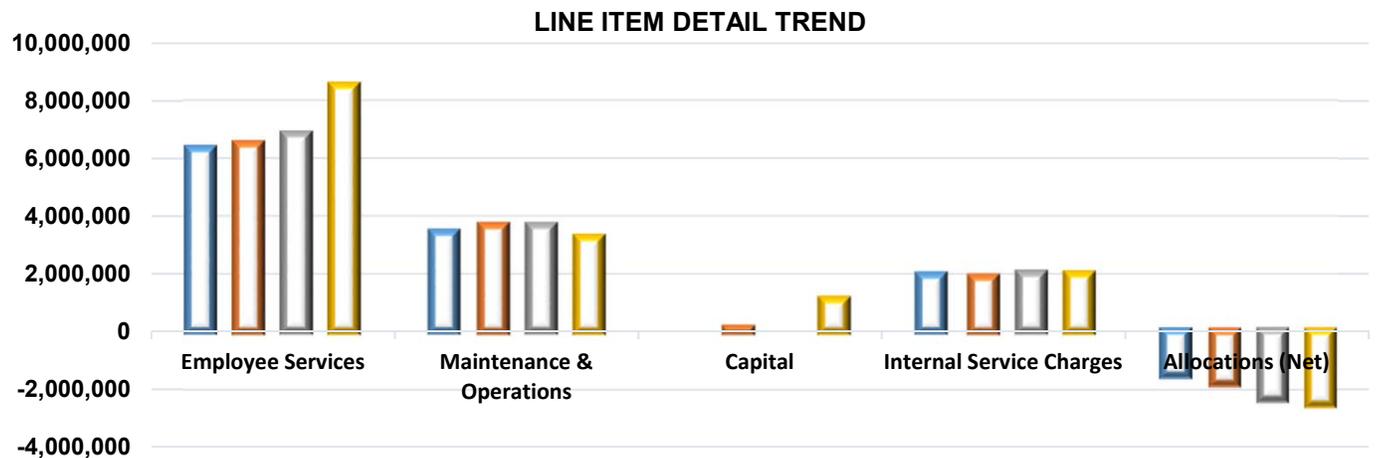
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAINTENANCE/STREETS & PARKS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	55.0	58.0	58.0	76.0
Temporary Part-Time (FTE)	20.2	21.9	17.6	21.1
Department Total	<u>75.2</u>	<u>79.9</u>	<u>75.6</u>	<u>97.1</u>
<b>BUDGET:</b>				
Employee Services	\$6,311,653	\$6,472,970	\$6,809,900	\$8,492,600
Maintenance & Operations	3,416,629	3,662,426	3,651,820	3,239,730
Capital Outlay	0	104,529	0	1,098,000
Internal Service Charges	1,941,300	1,883,360	1,991,810	1,978,730
Allocations (Net)	<u>(1,529,408)</u>	<u>(1,802,278)</u>	<u>(2,352,670)</u>	<u>(2,527,190)</u>
Total Budget	<u>\$10,140,175</u>	<u>\$10,321,005</u>	<u>\$10,100,860</u>	<u>\$12,281,870</u>



■ 2018/19 ACTUAL

■ 2019/20 ACTUAL

■ 2020/21 REVISED

■ 2021/22 BUDGET

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-403</b>	<b>MAINTENANCE/STREETS</b>				
5001	REGULAR FULL-TIME	\$2,185,318	\$2,051,204	\$2,329,150	\$3,013,760
5004	TEMPORARY PART-TIME	269,975	302,673	328,490	398,180
5020	OVERTIME	418,474	429,264	222,700	235,300
5025	OTHER EMPLOYEE OVERHEAD	91,289	90,439	95,280	121,700
5026	PERS-NORMAL COST	218,626	215,662	233,030	330,000
5029	PERS-UNFUNDED LIABILITY	584,958	669,605	666,140	761,190
5027	MEDICAL	383,013	322,280	375,160	573,160
5028	WORKERS' COMPENSATION	209,631	150,043	154,090	224,500
5030	FLEXIBLE BENEFITS	24,414	25,373	26,380	32,220
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>4,385,698</b>	<b>4,256,544</b>	<b>4,430,420</b>	<b>5,690,010</b>
5101	OFFICE/OPERATING SUPPLIES	841,323	1,036,971	815,390	826,430
5126	MAINTENANCE OF EQUIPMENT	574	726	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	501,320	586,758	635,900	294,010
5160	TRAINING AND MEETINGS	5,453	938	5,000	5,000
5161	MILEAGE REIMBURSEMENT	0	0	1,500	1,500
5162	DUES & SUBSCRIPTIONS	510	3,360	1,500	1,500
5163	AUTO ALLOWANCE	2,125	5,100	0	5,100
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,244,485	1,164,988	1,300,000	1,300,000
5171	WATER	54,700	44,048	65,000	65,000
5173	OTHER TELEPHONE	48,705	44,166	60,000	60,000
5180	RENT	1,700	607	20,000	20,000
5190	OTHER EXPENSE	8,430	8,473	10,900	10,900
5193	SOFTWARE	0	2,000	0	10,000
	<b>TOTAL, M &amp; O</b>	<b>2,709,325</b>	<b>2,898,135</b>	<b>2,917,690</b>	<b>2,601,940</b>
5203	CONSTRUCTION	0	47,167	0	0

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-403</b>	<b>MAINTENANCE/STREETS</b>				
5208	OTHER CAPITAL OUTLAY	0	57,362	0	748,000
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>0</b>	<b>104,529</b>	<b>0</b>	<b>748,000</b>
5125	BUILDING MAINTENANCE	61,625	57,755	73,420	68,380
5127	WAREHOUSE	0	0	15,080	11,260
5164	FLEET SERVICES	1,038,060	1,038,060	1,006,920	1,006,920
5165	DUPLICATING	9,105	19,210	10,700	15,120
5172	TELECOMMUNICATIONS	20,265	11,760	17,640	18,960
5174	RADIO COMMUNICATIONS	5,115	4,830	4,910	4,730
5175	MAIL & MOBILE SERVICES	4,145	5,430	11,700	6,620
5178	NETWORK & SYSTEMS ADMINISTRATION	48,215	45,170	81,690	76,990
5183	INSURANCE	239,050	183,005	183,020	194,880
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,425,580</b>	<b>1,365,220</b>	<b>1,405,080</b>	<b>1,403,860</b>
	<b>SUBTOTAL, MAINTENANCE/STREETS</b>	<b>8,520,603</b>	<b>8,624,428</b>	<b>8,753,190</b>	<b>10,443,810</b>
5901	ALLOCATED IN	27,544	27,685	28,640	30,080
5902	ALLOCATED OUT	(1,414,202)	(1,604,893)	(2,140,610)	(2,158,670)
	<b>TOTAL, MAINTENANCE/STREETS</b>	<b>\$7,133,945</b>	<b>\$7,047,220</b>	<b>\$6,641,220</b>	<b>\$8,315,220</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-103</b>	<b>MAINTENANCE/PARKS</b>				
5001	REGULAR FULL-TIME	\$1,011,376	\$1,145,503	\$1,316,190	\$1,572,800
5004	TEMPORARY PART-TIME	56,549	71,363	23,880	24,360
5020	OVERTIME	196,625	234,843	125,000	125,000
5025	OTHER EMPLOYEE OVERHEAD	39,811	48,021	50,300	59,880
5026	PERS-NORMAL COST	96,154	111,590	132,180	156,220
5029	PERS-UNFUNDED LIABILITY	264,921	300,330	390,810	426,400
5027	MEDICAL	152,856	208,314	244,100	310,590
5028	WORKERS' COMPENSATION	100,802	88,664	87,370	117,510
5030	FLEXIBLE BENEFITS	6,861	7,797	9,650	9,830
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,925,955</b>	<b>2,216,426</b>	<b>2,379,480</b>	<b>2,802,590</b>
5101	OFFICE/OPERATING SUPPLIES	291,620	377,353	200,000	207,360
5131	PROFESSIONAL SERVICES/CONTRACTS	140,993	153,217	136,700	33,000
5160	TRAINING AND MEETINGS	0	4,265	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	0	170	1,070	1,070
5167	ADVERTISING & PRINTING	0	64	0	0
5170	UTILITIES	268,082	214,655	361,360	361,360
5171	WATER	0	429	20,000	20,000
5173	OTHER TELEPHONE	6,608	12,606	10,000	10,000
5180	RENT	0	1,531	4,000	4,000
	<b>TOTAL, M &amp; O</b>	<b>707,304</b>	<b>764,291</b>	<b>734,130</b>	<b>637,790</b>
5209	OTHER CAPITAL OUTLAY	0	0	0	350,000
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>
5125	BUILDING MAINTENANCE	267,915	286,380	342,660	323,600
5127	WAREHOUSE	0	0	16,760	16,880
5164	FLEET SERVICES	171,325	171,325	166,190	166,190

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5174 RADIO COMMUNICATIONS	2,420	2,420	2,460	2,360
5175 MAIL & MOBILE SERVICES	0	0	0	1,520
5178 NETWORK & SYSTEMS ADMINISTRATION	4,200	5,165	5,750	5,250
5183 INSURANCE	69,860	52,850	52,910	59,070
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>515,720</b>	<b>518,140</b>	<b>586,730</b>	<b>574,870</b>
<b>SUBTOTAL, MAINTENANCE/PARKS</b>	<b>3,148,979</b>	<b>3,498,856</b>	<b>3,700,340</b>	<b>4,365,250</b>
5901 ALLOCATED IN	13,615	19,521	14,320	15,040
5902 ALLOCATED OUT	(156,365)	(244,592)	(255,020)	(413,640)
<b>TOTAL, MAINTENANCE/PARKS</b>	<b>\$3,006,229</b>	<b>\$3,273,786</b>	<b>\$3,459,640</b>	<b>\$3,966,650</b>



CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary

## 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

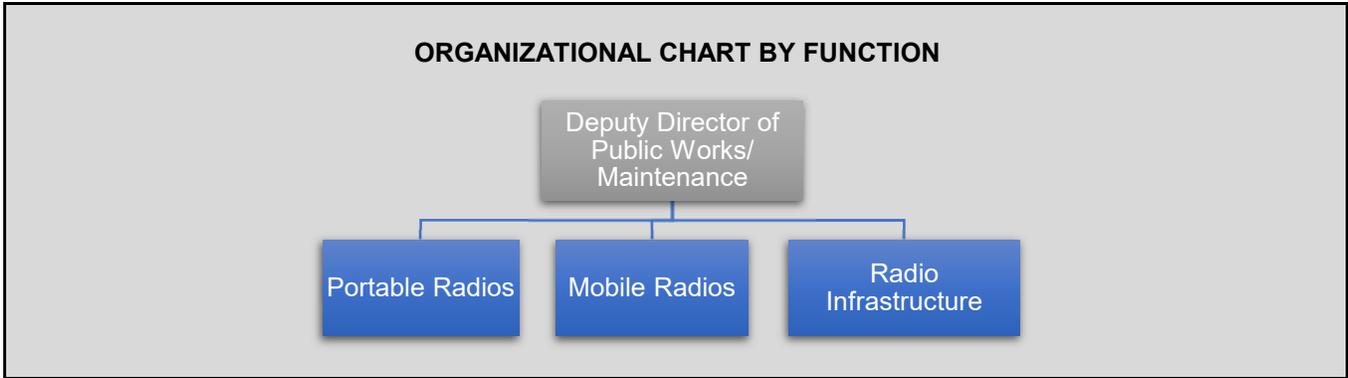
Maintain the City's communication system, which includes the dispatch backbone and all mobile and portable radios utilized by Police, Fire, Utilities and Public Works

### MAJOR BUDGET IMPACTS

- Increase in maintenance of equipment due to radios no longer being covered by RCS warranty
- Decrease in Professional Services due to reduction of eight radios and elimination of obsolete annual Motorola equipment contract on the RCS system
- Decrease in allocations out due to decrease in budget subtotal

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RADIO COMMUNICATIONS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$933,017	\$931,543	\$934,920	\$894,600
Internal Service Charges	7,870	6,850	10,990	10,140
Allocations (Net)	<u>(948,835)</u>	<u>(955,955)</u>	<u>(945,910)</u>	<u>(904,740)</u>
Total Budget	(\$7,948)	(\$17,562)	\$0	\$0



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

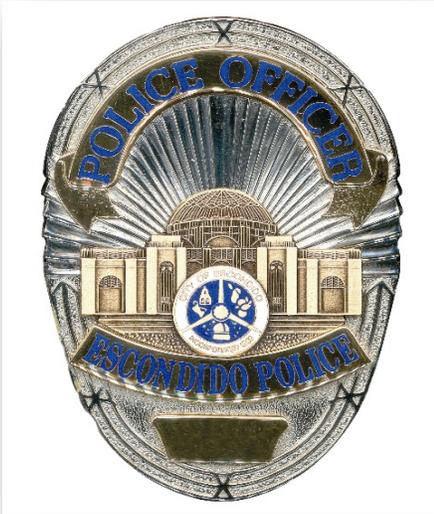
	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-404 RADIO COMMUNICATIONS</b>				
5126 MAINTENANCE OF EQUIPMENT	\$2,442	\$90	\$1,000	\$15,000
5131 PROFESSIONAL SERVICES/CONTRACTS	295,762	297,945	296,820	242,480
5170 UTILITIES	14,718	13,413	17,000	17,000
5501 INTEREST	107,471	93,169	78,470	63,370
5525 LOAN PRINCIPAL EXPENSE	512,625	526,926	541,630	556,750
<b>TOTAL, M &amp; O</b>	<b>933,017</b>	<b>931,543</b>	<b>934,920</b>	<b>894,600</b>
5125 BUILDING MAINTENANCE	4,875	3,980	6,990	6,030
5172 TELECOMMUNICATIONS	2,930	2,840	3,970	4,060
5183 INSURANCE	65	30	30	50
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>7,870</b>	<b>6,850</b>	<b>10,990</b>	<b>10,140</b>
<b>SUBTOTAL, RADIO COMMUNICATIONS</b>	<b>940,887</b>	<b>938,393</b>	<b>945,910</b>	<b>904,740</b>
5902 ALLOCATED OUT	(948,835)	(955,955)	(945,910)	(904,740)
<b>TOTAL, RADIO COMMUNICATIONS</b>	<b>(\$7,948)</b>	<b>(\$17,562)</b>	<b>\$0</b>	<b>\$0</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**POLICE**

**DESCRIPTION**



The mission of the Escondido Police Department is to protect our community through exceptional police service.

The core values of the Escondido Police Department:

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

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

**ORGANIZATION STRUCTURE**

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

**PATROL BUREAU**

The Patrol Bureau includes the Patrol Division, the Traffic Division, the K-9 Unit, the COPPS (Community Oriented Policing and Problem Solving) Unit, the School Resource Officer Unit, and the Custody Transport Unit. Each year, the Patrol Bureau responds to approximately 53,000 calls for service; investigates around 1,000 traffic collisions; and makes 5,300 arrests. Members of the Patrol Bureau attend community meetings and school events.

**INVESTIGATIONS BUREAU**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**POLICE**

**SERVICES BUREAU**

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

**ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT:**

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

**DEPARTMENT PRIORITIES**

- To protect our community through exceptional police service
- Enhanced capability to support Citywide initiatives to address public safety associated with homelessness and transiency related matters
- Improve traffic safety through increased enforcement specifically focused on reducing dangerous driving behavior, such as, DUI, speeding, red light violations

**MAJOR BUDGET IMPACTS**

- This budget includes the reinstatement of six positions: Five Police Officers and one Public Safety Dispatcher to increase staffing in the COPPS unit to help address homelessness response and to improve traffic safety and responsiveness
- Other increases to employee services include negotiated union contract salary increases approved by City Council and increases to PERS, medical insurance and workers' compensation insurance costs

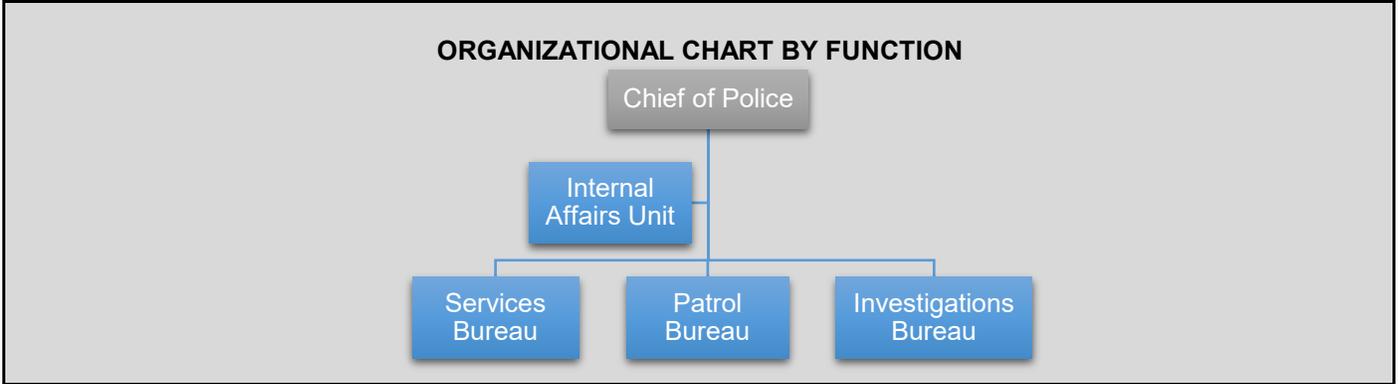
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**POLICE**

- Increase to M & O is primarily due to increases to the following negotiated contracts: Escondido Humane Society, mandatory computer aided dispatch upgrade (including required new hardware) and ARJIS
- Increase in software is offset by a decrease to maintenance of equipment to bring projections in line with prior year actuals
- Increase in internal service charges, primarily building maintenance, mail & mobile services, network & systems administration, and insurance charges
- Increase in allocations out due to increase in budget subtotal
- Each year, the Police department receives approximately \$2,000,000 in grant, task force, and asset forfeiture funding. These funds augment the General Fund operating budget and allow the Police department to provide proactive enforcement through crime prevention, intervention and suppression efforts.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

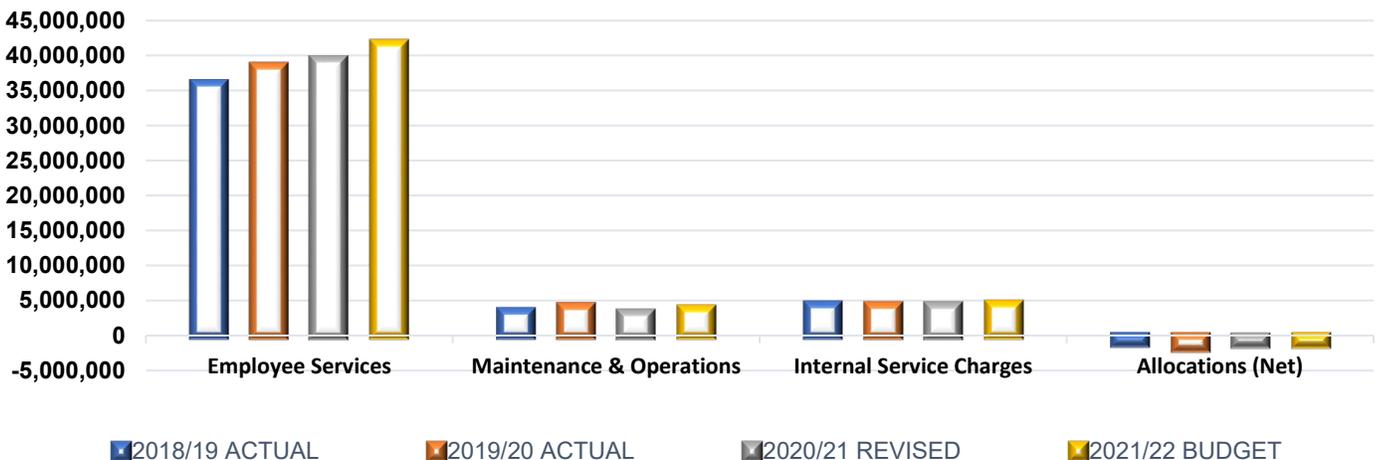
**POLICE**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	217.0	217.0	210.0	216.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	12.1	12.1	4.1	4.1
Department Total	<u>229.1</u>	<u>229.1</u>	<u>214.1</u>	<u>220.1</u>
<b>BUDGET:</b>				
Employee Services	\$35,961,855	\$38,533,100	\$39,392,160	\$41,770,920
Maintenance & Operations	3,611,268	4,280,379	3,410,920	3,902,870
Internal Service Charges	4,537,900	4,419,925	4,482,460	4,588,910
Allocations (Net)	<u>(1,112,898)</u>	<u>(1,798,633)</u>	<u>(1,168,470)</u>	<u>(1,256,570)</u>
Total Budget	<u>\$42,998,125</u>	<u>\$45,434,771</u>	<u>\$46,117,070</u>	<u>\$49,006,130</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-500</b>	<b>POLICE</b>				
5001	REGULAR FULL-TIME	\$19,880,897	\$20,485,836	\$21,619,670	\$22,790,950
5002	CONTRACT/GRANT FUNDED	37,898	6,514	0	0
5004	TEMPORARY PART-TIME	230,702	235,427	82,580	82,580
5020	OVERTIME	2,909,501	3,272,776	1,777,280	1,777,280
5025	OTHER EMPLOYEE OVERHEAD	647,692	668,802	656,280	673,510
5026	PERS-NORMAL COST	3,460,859	3,606,291	3,974,160	4,061,250
5029	PERS-UNFUNDED LIABILITY	5,130,413	6,098,712	6,823,370	7,578,220
5027	MEDICAL	2,250,094	2,228,232	2,378,980	2,528,480
5028	WORKERS' COMPENSATION	1,257,456	1,773,012	1,917,830	2,112,170
5030	FLEXIBLE BENEFITS	156,343	157,498	162,010	166,480
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>35,961,855</b>	<b>38,533,100</b>	<b>39,392,160</b>	<b>41,770,920</b>
5101	OFFICE/OPERATING SUPPLIES	411,512	470,041	330,700	625,330
5105	SAFETY EQUIPMENT	217,331	354,511	321,330	321,330
5126	MAINTENANCE OF EQUIPMENT	10,285	20,185	101,160	21,160
5131	PROFESSIONAL SERVICES/CONTRACTS	2,264,663	2,477,472	2,090,730	2,288,050
5160	TRAINING AND MEETINGS	136,366	150,302	100,000	100,000
5161	MILEAGE REIMBURSEMENT	246	0	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	22,520	23,414	12,180	12,180
5167	ADVERTISING & PRINTING	5,121	329	15,000	15,000
5169	OTHER INSURANCE	63,104	61,982	77,760	77,760
5170	UTILITIES	2,698	2,288	3,000	3,000
5173	OTHER TELEPHONE	164,423	90,522	126,160	126,160
5180	RENT	22,485	43,981	9,140	9,140
5184	TUITION	82,968	74,504	75,000	75,000
5190	OTHER EXPENSE	42,890	62,185	48,130	48,130
5193	SOFTWARE	111,086	154,119	54,130	134,130
5194	MINOR OFFICE EQUIPMENT	51,773	293,696	45,000	45,000

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-500 POLICE</b>				
5501 INTEREST	1,797	848	0	0
<b>TOTAL, M &amp; O</b>	<b>3,611,268</b>	<b>4,280,379</b>	<b>3,410,920</b>	<b>3,902,870</b>
5125 BUILDING MAINTENANCE	1,172,280	1,225,635	1,279,770	1,337,820
5164 FLEET SERVICES	1,322,440	1,322,440	1,282,770	1,282,770
5165 DUPLICATING	68,010	65,415	64,560	59,140
5172 TELECOMMUNICATIONS	135,605	128,615	127,420	139,950
5174 RADIO COMMUNICATIONS	570,290	588,845	583,070	553,910
5175 MAIL & MOBILE SERVICES	24,750	21,745	20,680	47,990
5178 NETWORK & SYSTEMS ADMINISTRATION	513,435	524,845	580,890	603,470
5183 INSURANCE	731,090	542,385	543,300	563,860
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>4,537,900</b>	<b>4,419,925</b>	<b>4,482,460</b>	<b>4,588,910</b>
<b>SUBTOTAL, POLICE</b>	<b>44,111,023</b>	<b>47,233,404</b>	<b>47,285,540</b>	<b>50,262,700</b>
5902 ALLOCATED OUT	(1,112,898)	(1,798,633)	(1,168,470)	(1,256,570)
<b>TOTAL, POLICE</b>	<b>\$42,998,125</b>	<b>\$45,434,771</b>	<b>\$46,117,070</b>	<b>\$49,006,130</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FIRE**



**DESCRIPTION**

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

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

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

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

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

**DEPARTMENT PRIORITIES**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FIRE**

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

**MAJOR BUDGET IMPACTS**

- Regular part-time Department Aide reclassified to regular full-time to assist with increased Fire Administration workload due to explosive growth in development projects, the number of businesses and other properties that requires fire prevention staff work
- Added one regular full-time Fire Prevention Specialist position that adds capacity to complete more business inspections each year that ensure the safety of business owners and their customers
- Increase in regular full-time salaries primarily due to union contract salary increases approved by City Council, which also results in increases to overtime projections
- Other significant increases to employee services include PERS, Medical and Workers' Compensation costs

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FIRE**

- Increase in M & O primarily due to increases to EMS Supplies, Pharmaceutical Supplies, Communication Equipment, Training Facility Maintenance, Quality Assurance Fee, Training Tower Inspection, Utilities, Rescue/Promotion Tuition Reimbursement, and Constant Staffing Software Maintenance & Tech Support
- Increase in internal service charges, primarily fleet services, network & systems administration and insurance charges
- Increase in allocations out due to increase in budget subtotal



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

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

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

### **DEPARTMENT PRIORITIES**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

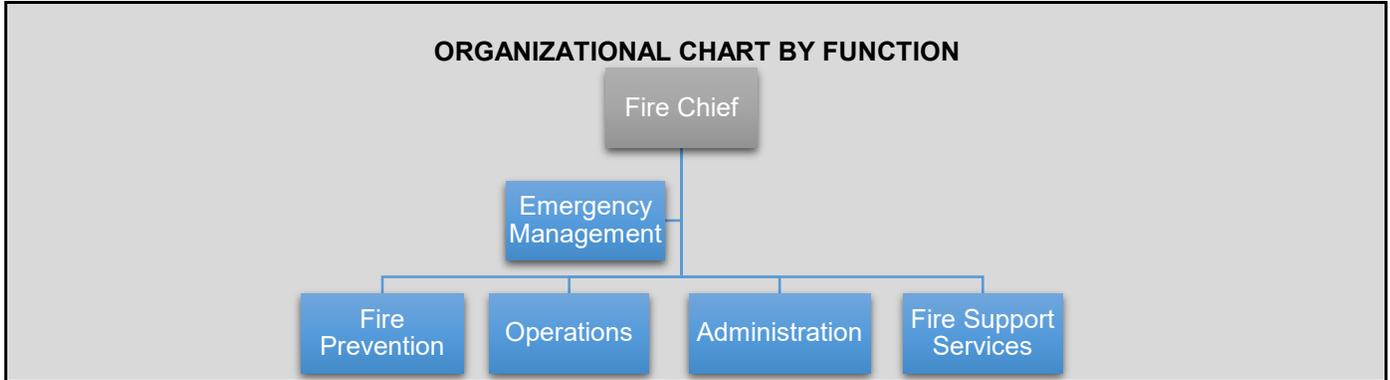
**EMERGENCY MANAGEMENT**

**MAJOR BUDGET IMPACTS**

- Increase in salaries and PERS-Unfunded Liability
- Decrease in network & systems administration charges

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FIRE/EMERGENCY MANAGEMENT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	121.0	121.0	121.0	123.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.0
Temporary Part-Time (FTE)	0.8	0.8	0.8	1.6
Department Total	<u>122.6</u>	<u>122.6</u>	<u>122.6</u>	<u>124.6</u>
<b>BUDGET:</b>				
Employee Services	\$22,258,625	\$22,778,159	\$24,581,750	\$24,599,710
Maintenance & Operations	1,765,908	1,549,613	1,662,400	1,708,740
Capital Outlay	31,970	93,744	0	47,000
Internal Service Charges	2,356,455	2,333,195	1,888,360	2,416,500
Allocations (Net)	(745,780)	(853,734)	(804,810)	(857,000)
Total Budget	<u>\$25,667,178</u>	<u>\$25,900,977</u>	<u>\$27,327,700</u>	<u>\$27,914,950</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-600</b>	<b>FIRE</b>				
5001	REGULAR FULL-TIME	\$10,665,944	\$11,084,940	\$11,985,940	\$12,441,780
5003	REGULAR PART-TIME	26,327	27,683	27,540	0
5004	TEMPORARY PART-TIME	5,462	22,720	15,570	15,570
5020	OVERTIME	4,491,730	3,758,185	3,692,660	2,608,420
5025	OTHER EMPLOYEE OVERHEAD	383,778	386,573	385,130	388,170
5026	PERS-NORMAL COST	1,946,199	2,046,889	2,307,860	2,333,130
5029	PERS-UNFUNDED LIABILITY	2,671,205	3,124,900	3,517,360	4,044,300
5027	MEDICAL	1,281,245	1,377,845	1,530,380	1,557,340
5028	WORKERS' COMPENSATION	597,130	747,789	923,710	999,630
5030	FLEXIBLE BENEFITS	62,536	62,862	64,900	67,350
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>22,131,556</b>	<b>22,640,386</b>	<b>24,451,050</b>	<b>24,455,690</b>
5101	OFFICE/OPERATING SUPPLIES	496,463	499,133	457,900	492,280
5105	SAFETY EQUIPMENT	325,194	111,705	142,100	149,000
5111	GAS	914	0	3,620	0
5118	MISCELLANEOUS MOTIVE	5,899	160	7,500	300
5126	MAINTENANCE OF EQUIPMENT	76,962	56,558	66,250	74,750
5131	PROFESSIONAL SERVICES/CONTRACTS	494,034	525,205	600,900	578,660
5148	PERMITS	4,343	4,463	3,500	3,500
5160	TRAINING AND MEETINGS	25,764	22,426	24,700	18,500
5161	MILEAGE REIMBURSEMENT	0	32	0	0
5162	DUES AND SUBSCRIPTIONS	7,706	5,754	6,250	6,600
5167	ADVERTISING AND PRINTING	616	727	1,350	430
5170	UTILITIES	196,426	201,816	215,000	240,000
5171	WATER	8,401	7,437	8,500	8,500
5173	OTHER TELEPHONE	28,796	33,460	33,200	34,240
5184	TUITION	34,468	41,545	29,000	33,000
5190	OTHER EXPENSE	2,119	4,268	14,700	15,350

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-600 FIRE</b>				
5193 SOFTWARE	28,765	21,608	24,200	30,200
<b>TOTAL, M &amp; O</b>	<b>1,736,870</b>	<b>1,536,295</b>	<b>1,638,670</b>	<b>1,685,310</b>
5209 OTHER CAPITAL OUTLAY	31,970	93,744	0	47,000
<b>TOTAL, CAPITAL OUTLAY</b>	<b>31,970</b>	<b>93,744</b>	<b>0</b>	<b>47,000</b>
5125 BUILDING MAINTENANCE	251,195	317,185	342,330	335,230
5164 FLEET SERVICES	1,290,325	1,290,325	826,790	1,290,320
5165 DUPLICATING	21,665	12,020	20,640	14,700
5172 TELECOMMUNICATIONS	107,505	95,935	50,330	62,810
5174 RADIO COMMUNICATIONS	204,810	204,705	206,970	200,430
5175 MAIL & MOBILE SERVICES	11,350	12,325	19,960	10,390
5178 NETWORK & SYSTEMS ADMINISTRATION	126,575	124,810	137,870	170,210
5183 INSURANCE	305,340	243,625	243,430	294,480
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,318,765</b>	<b>2,300,930</b>	<b>1,848,320</b>	<b>2,378,570</b>
<b>SUBTOTAL, FIRE</b>	<b>26,219,161</b>	<b>26,571,355</b>	<b>27,938,040</b>	<b>28,566,570</b>
5902 ALLOCATED OUT	(745,780)	(853,734)	(804,810)	(857,000)
<b>TOTAL, FIRE</b>	<b>\$25,473,381</b>	<b>\$25,717,621</b>	<b>\$27,133,230</b>	<b>\$27,709,570</b>

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-601</b>	<b>FIRE/EMERGENCY MANAGEMENT</b>				
5001	REGULAR FULL-TIME	\$86,086	\$90,052	\$85,920	\$93,830
5004	TEMPORARY PART-TIME	2,584	5,103	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,201	3,280	3,030	3,080
5026	PERS-NORMAL COST	8,888	9,748	9,880	10,360
5029	PERS-UNFUNDED LIABILITY	21,350	23,930	25,870	29,820
5028	WORKERS' COMPENSATION	378	1,028	1,360	1,980
5030	FLEXIBLE BENEFITS	4,583	4,633	4,640	4,950
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>127,069</b>	<b>137,773</b>	<b>130,700</b>	<b>144,020</b>
5101	OFFICE/OPERATING SUPPLIES	22,576	4,776	6,500	6,500
5160	TRAINING AND MEETINGS	262	600	1,000	1,000
5161	MILEAGE REIMBURSEMENT	0	65	50	50
5162	DUES & SUBSCRIPTIONS	225	225	280	280
5167	ADVERTISING AND PRINTING	3,563	4,069	11,700	11,700
5173	OTHER TELEPHONE	669	1,561	1,000	1,000
5184	TUITION	0	0	500	500
5190	OTHER EXPENSE	1,443	1,721	2,400	2,400
5193	SOFTWARE	300	300	300	0
	<b>TOTAL, M &amp; O</b>	<b>29,038</b>	<b>13,317</b>	<b>23,730</b>	<b>23,430</b>
5178	NETWORK & SYSTEMS ADMINISTRATION	37,690	32,265	40,040	37,930
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>37,690</b>	<b>32,265</b>	<b>40,040</b>	<b>37,930</b>
	<b>TOTAL, FIRE/EMERGENCY MANAGEMENT</b>	<b>\$193,797</b>	<b>\$183,356</b>	<b>\$194,470</b>	<b>\$205,380</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**NON-DEPARTMENTAL**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

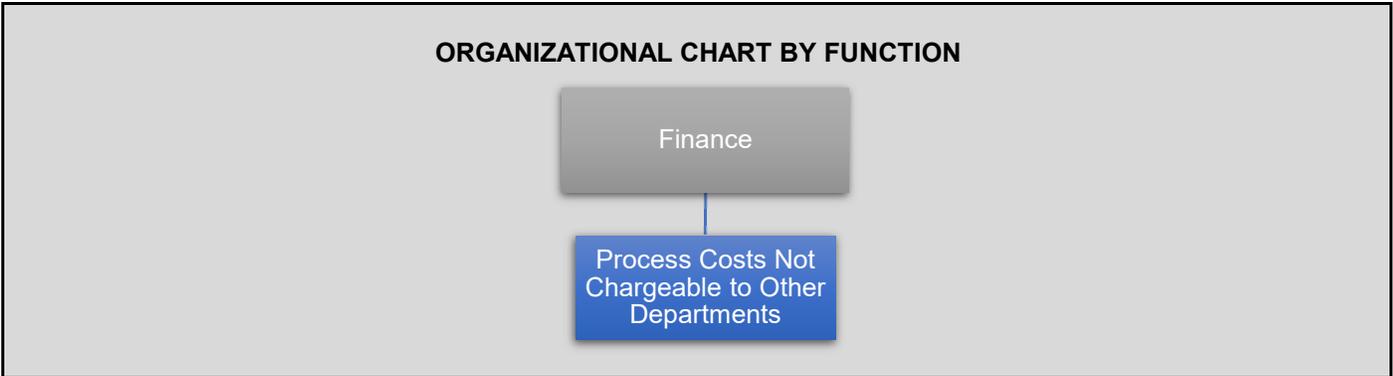
To account for contingencies for contractual salary and benefit obligations and other expenditures that are not directly chargeable to other General Fund departments.

**MAJOR BUDGET IMPACTS**

- 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). The increase in the amount budgeted for this account is due to the retirement of the City Manager and Assistant City Manager.
- Eliminated amount projected for Election costs
- Increase in Cityworks contract amount due
- Decrease in internal service charges, primarily network & systems administration charges

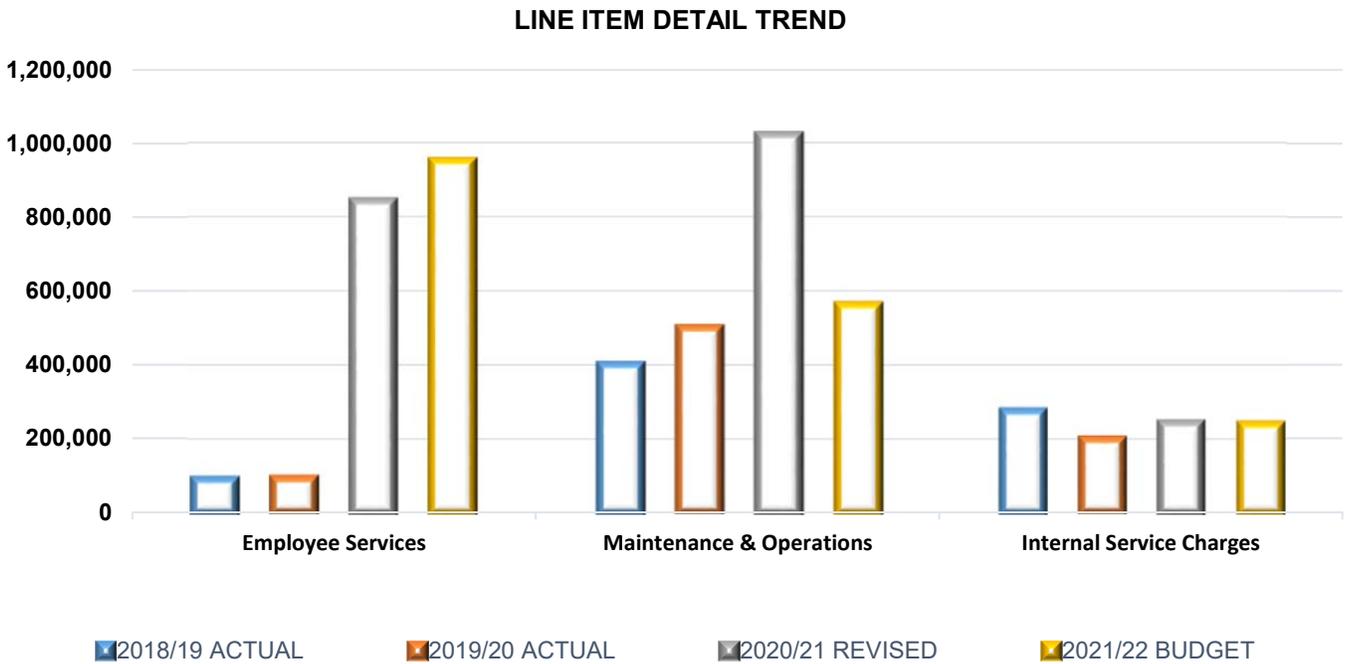
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**NON-DEPARTMENTAL**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Employee Services	\$89,953	\$91,010	\$841,010	\$950,000
Maintenance & Operations	399,195	497,801	1,019,760	560,600
Internal Service Charges	273,730	196,455	242,810	238,050
Total Budget	<u>\$762,878</u>	<u>\$785,266</u>	<u>\$2,103,580</u>	<u>\$1,748,650</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-701 NON-DEPARTMENTAL</b>					
5001	REGULAR FULL-TIME	\$0	\$0	\$730,000	\$730,000
5026	REPLACEMENT BENEFIT CONTRIBUTION	89,953	91,010	90,000	220,000
5029	PERS-UNFUNDED LIABILITY	0	0	21,010	0
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>89,953</b>	<b>91,010</b>	<b>841,010</b>	<b>950,000</b>
5131	PROFESSIONAL SERVICES	29,428	74,242	300	100,300
5160	TRAINING & MEETINGS	260	0	0	0
5170	UTILITIES	0	0	0	1,000
5190	OTHER EXPENSES	369,507	346,055	939,460	359,300
5193	SOFTWARE	0	77,504	80,000	100,000
<b>TOTAL, M &amp; O</b>		<b>399,195</b>	<b>497,801</b>	<b>1,019,760</b>	<b>560,600</b>
5164	FLEET SERVICES	25,490	25,490	24,730	29,030
5165	DUPLICATING	4,655	2,650	2,650	2,650
5178	NETWORK & SYSTEMS ADMINISTRATION	22,375	20,650	67,760	58,180
5183	INSURANCE	221,210	147,665	147,670	148,190
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>273,730</b>	<b>196,455</b>	<b>242,810</b>	<b>238,050</b>
<b>TOTAL, NON-DEPARTMENTAL</b>		<b>\$762,878</b>	<b>\$785,266</b>	<b>\$2,103,580</b>	<b>\$1,748,650</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**COMMUNITY RELATIONS**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

- Increase to Staff Support costs, primarily Public Works staffing costs

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CENTER FOR THE ARTS**



**DESCRIPTION**

With a mission of bringing people together to discover, create and celebrate both the visual and performing arts, the California Center for the Arts (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**

- Increased management fee by 1.5% change in CPI
- Projected decrease in the cost of utilities due to the pandemic
- In 2006 the City entered into an Agreement with SDG&E as part of the development of the Palomar Power Plant. Included in the Agreement is a provision, Section 5.7.2, where Palomar Energy (through SDG&E) will make a payment to the City which shall be used for the purpose of funding the CCAIE. In prior years, this amount was recorded to the deposit account, 2100-001 and expended to CCAIE from this same account. In order to monitor and account for this activity, the amount will be included in the CCAIE department operating budget going forward (account 5190).

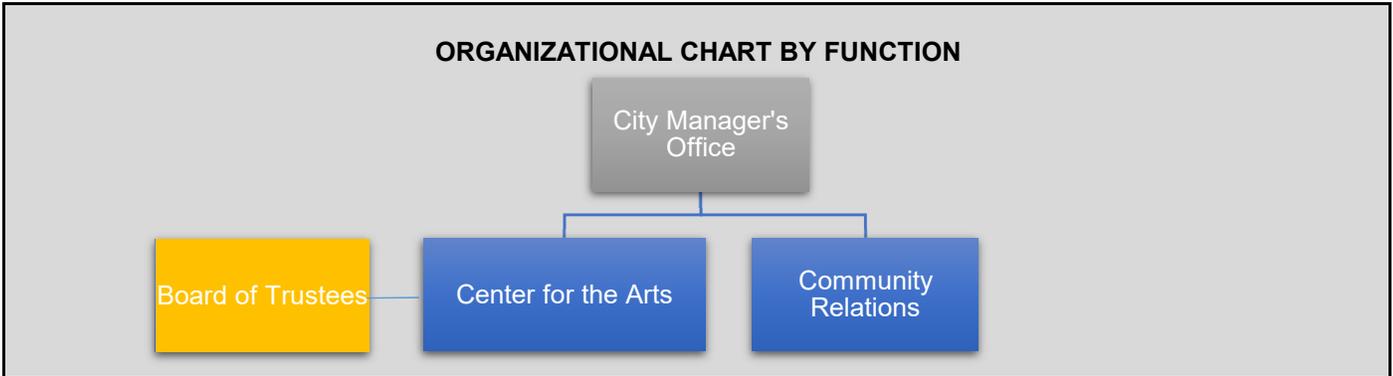
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CENTER FOR THE ARTS**

- SDG&E energy projects loan paid off in the prior year
- Decrease in internal service charges, primarily building maintenance and telecommunications charges

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

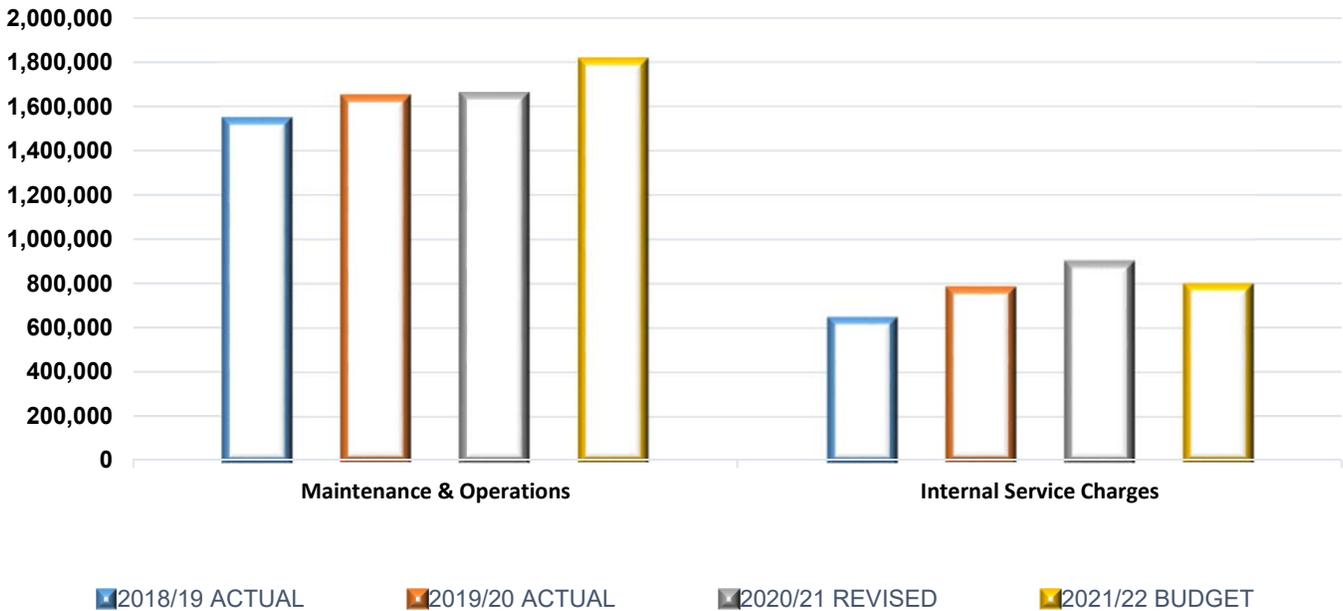
**COMMUNITY RELATIONS AND CENTER FOR THE ARTS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$1,532,854	\$1,634,957	\$1,646,680	\$1,800,500
Internal Service Charges	632,465	769,450	888,370	782,480
Total Budget	<u>\$2,165,319</u>	<u>\$2,404,406</u>	<u>\$2,535,050</u>	<u>\$2,582,980</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>001-705 COMMUNITY RELATIONS</b>				
5131 PROFESSIONAL SERVICES	\$32,000	\$32,000	\$92,050	\$170,300
<b>TOTAL, COMMUNITY RELATIONS</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$92,050</b>	<b>\$170,300</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>001-140</b>	<b>CENTER FOR THE ARTS</b>				
5131	PROFESSIONAL SERVICES/CONTRACTS	\$762,440	\$788,365	\$788,370	\$800,200
5170	UTILITIES	734,189	810,367	764,500	630,000
5190	OTHER EXPENSE	0	0	0	200,000
5525	LOAN PRINCIPAL EXPENSE	4,225	4,225	1,760	0
	<b>TOTAL, M &amp; O</b>	<b>1,500,854</b>	<b>1,602,957</b>	<b>1,554,630</b>	<b>1,630,200</b>
5125	BUILDING MAINTENANCE	521,370	654,025	750,780	682,860
5172	TELECOMMUNICATIONS	48,800	41,860	59,680	24,780
5178	NETWORK & SYSTEMS ADMINISTRATION	62,295	73,565	77,910	74,840
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>632,465</b>	<b>769,450</b>	<b>888,370</b>	<b>782,480</b>
	<b>TOTAL, CENTER FOR THE ARTS</b>	<b>\$2,133,319</b>	<b>\$2,372,406</b>	<b>\$2,443,000</b>	<b>\$2,412,680</b>





# **Special Revenue Funds**



**CITY OF ESCONDIDO  
FY 2021/22 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	\$100,540
<b>TOTAL, Sources</b>	<b><u><u>\$100,540</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$12,000
Allocations	88,540
<b>TOTAL, Uses</b>	<b><u><u>\$100,540</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**VEHICLE PARKING DISTRICT**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

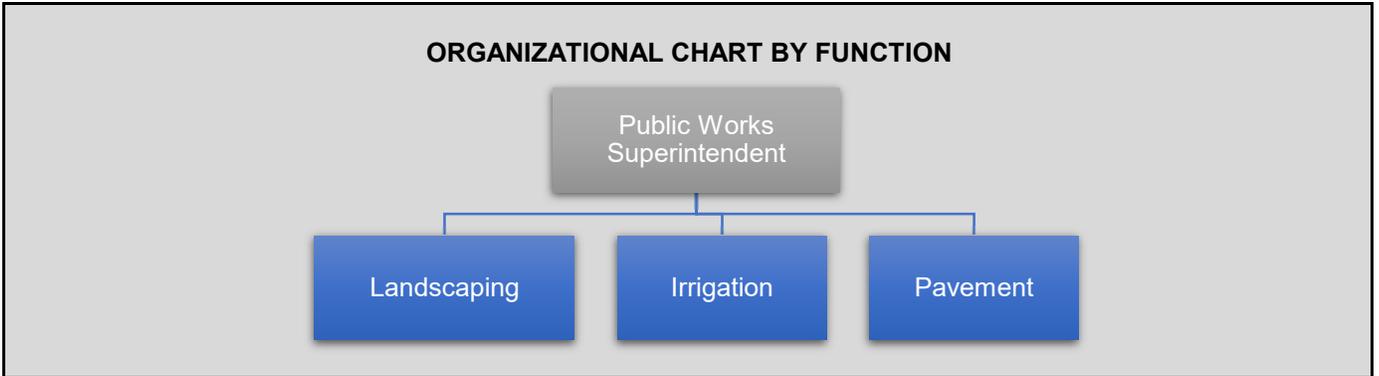
Maintain seven downtown public parking lots establishing the Vehicle Parking District for safety and appearance.

**MAJOR BUDGET IMPACTS**

- Increase in allocations in from the Parks and Streets departments who maintain the downtown parking lots

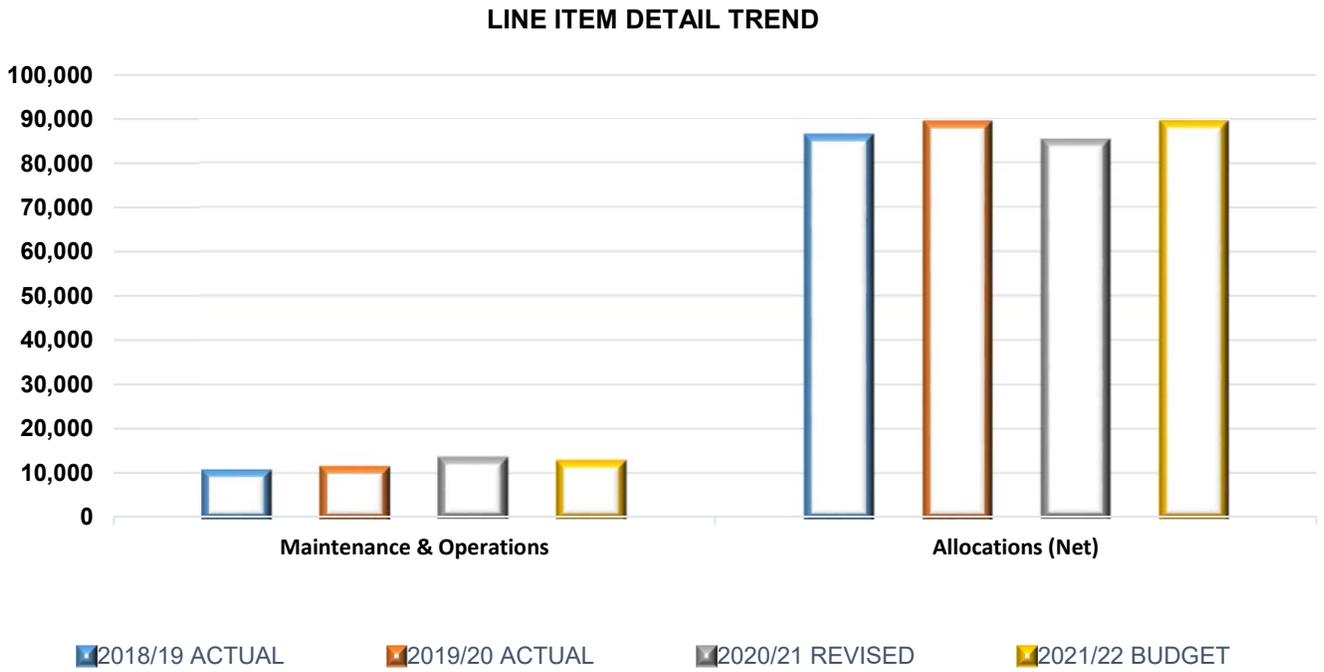
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**VEHICLE PARKING DISTRICT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$9,983	\$10,688	\$12,720	\$12,000
Allocations (Net)	85,510	88,405	84,370	88,540
<b>Total Budget</b>	<u>\$95,493</u>	<u>\$99,093</u>	<u>\$97,090</u>	<u>\$100,540</u>



**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>107-409 VEHICLE PARKING DISTRICT</b>				
5101 OFFICE & OPERATING SUPPLIES	\$0	\$0	\$200	\$200
5170 UTILITIES	5,284	5,607	6,220	5,800
5171 WATER	4,699	5,081	6,300	6,000
<b>TOTAL, M &amp; O</b>	<b>9,983</b>	<b>10,688</b>	<b>12,720</b>	<b>12,000</b>
<b>SUBTOTAL, VEHICLE PARKING DISTRICT</b>	<b>9,983</b>	<b>10,688</b>	<b>12,720</b>	<b>12,000</b>
5901 ALLOCATED IN	85,510	88,405	84,370	88,540
<b>TOTAL, VEHICLE PARKING DISTRICT</b>	<b>\$95,493</b>	<b>\$99,093</b>	<b>\$97,090</b>	<b>\$100,540</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Special Revenue Fund Sources and Uses**

**REIDY CREEK GOLF COURSE**

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

**Sources of Funds:**

Green Fees	\$626,830
Cart Rental	241,370
Golf Merchandise Sales	42,000
Food and Beverage Rent	11,230
Other Revenue	3,630
<b>TOTAL, Sources</b>	<b><u><u>\$925,060</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$829,120
Add to Available Fund Balance	95,940
<b>TOTAL, Uses</b>	<b><u><u>\$925,060</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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**

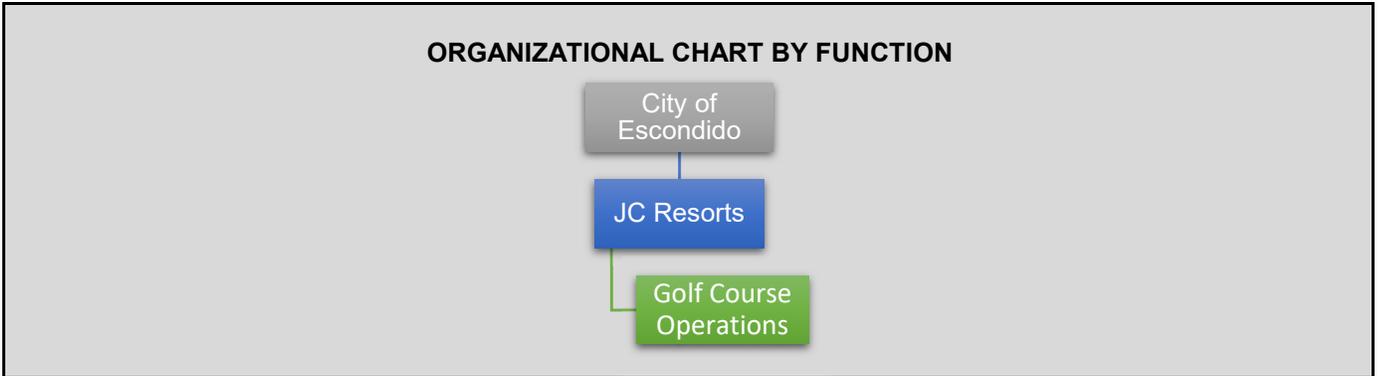
- Continue to increase exposure to new golfers, foot golfers, and disc golfers
- Improve repeat returns through advertising, JC player specials and daily offers
- Bring in more leagues and tournaments
- Continue to bring in creative sporting events as well as special events to increase revenue

**MAJOR BUDGET IMPACTS**

- Approximately \$300,000 increase in overall revenue due to increased use of the course by golfers and disc golfers and nominally increased rates at the course
- 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
- Eliminated Transfer from the General Fund used to cover operations in prior years
- \$96,000 projected addition to fund balance

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

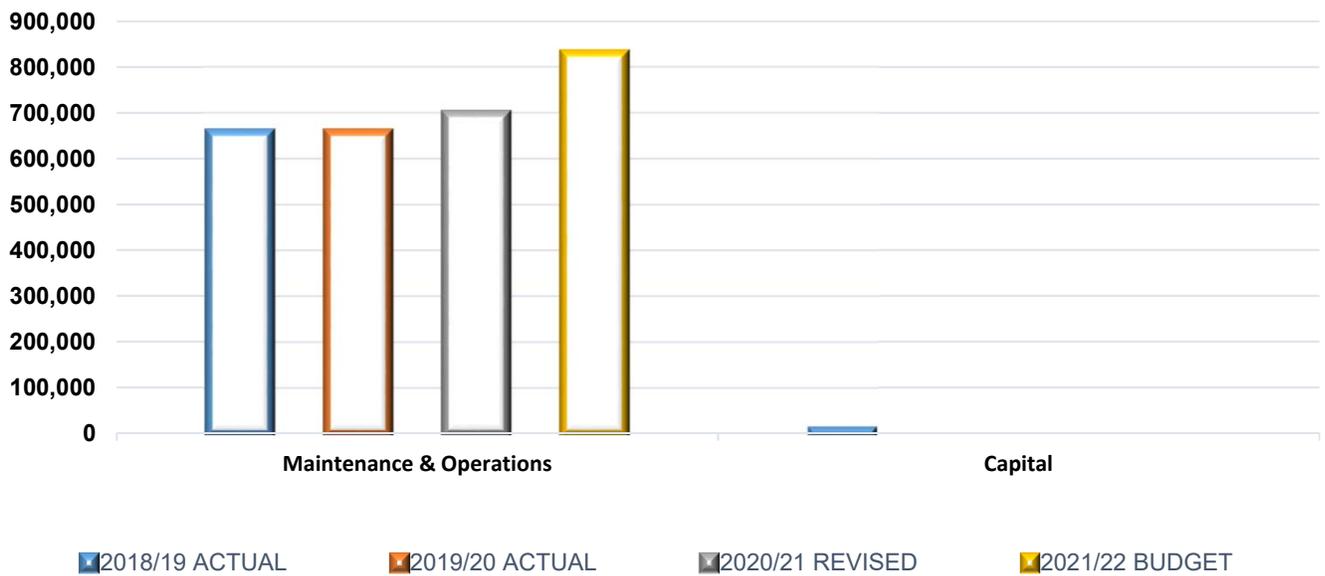
**REIDY CREEK GOLF COURSE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$656,890	\$656,890	\$697,190	\$829,120
Capital Outlay	7,329	0	0	0
Total Budget	<u>\$664,219</u>	<u>\$656,890</u>	<u>\$697,190</u>	<u>\$829,120</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>553-130</b>	<b>REIDY CREEK GOLF COURSE</b>				
5118	MISCELLANEOUS MOTIVE	\$5,755	\$5,755	\$10,290	\$10,290
5131	PROFESSIONAL SERVICES	82,447	82,447	88,210	93,000
5155	GOLF SHOP OPERATIONS	194,631	194,631	193,360	248,220
5156	GOLF COURSE MAINTENANCE	281,476	281,476	313,950	364,260
5157	GOLF COURSE GENERAL AND ADMIN	64,515	64,515	66,350	76,250
5158	GOLF COURSE MERCHANDISE	23,133	23,133	18,130	27,300
5169	OTHER INSURANCE	4,933	4,933	6,900	9,800
	<b>TOTAL, M &amp; O</b>	<b>656,890</b>	<b>656,890</b>	<b>697,190</b>	<b>829,120</b>
5209	OTHER CAPITAL OUTLAY	7,329	0	0	0
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>7,329</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL, REIDY CREEK GOLF COURSE</b>	<b>\$664,219</b>	<b>\$656,890</b>	<b>\$697,190</b>	<b>\$829,120</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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:**

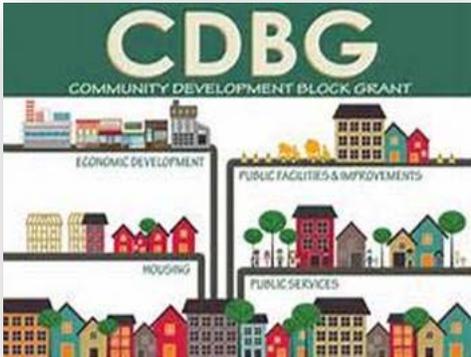
Grant		\$1,716,510
	<b>TOTAL, Sources</b>	<b><u><u>\$1,716,510</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>		
Employee Services		\$341,640
Maintenance and Operations		27,050
Internal Service Charges		27,060
Allocations		(87,460)
	<b>TOTAL, Operating Budget</b>	<b><u>308,290</u></b>
CDBG Capital Projects		1,115,750
CDBG Fair Housing Contract		35,000
CDBG Public Service		257,470
	<b>TOTAL, Uses</b>	<b><u><u>\$1,716,510</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

- Reclassed Department Assistant position to Program Coordinator position
- Increase in employee services primarily due to increase in salaries and PERS costs

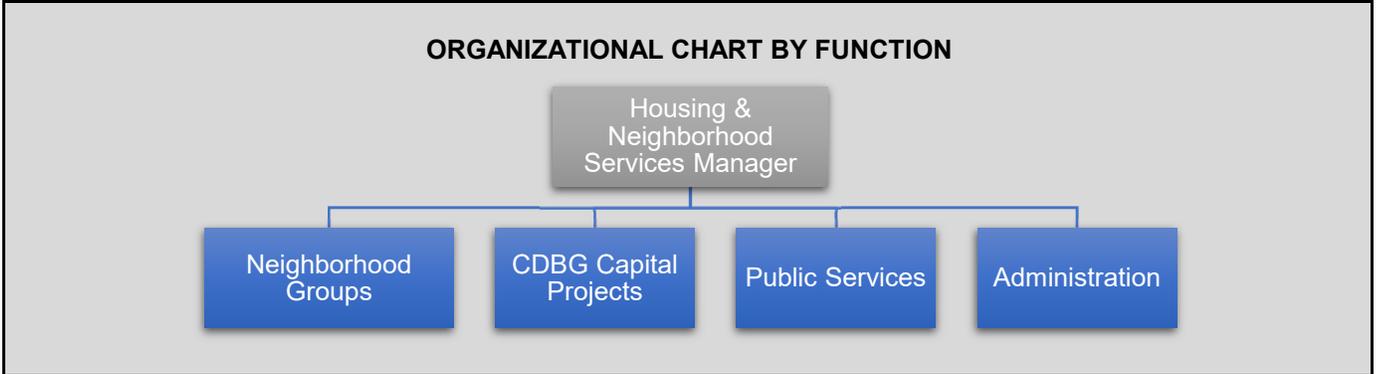
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN**

- Decrease in M & O, primarily office equipment maintenance, consultant services and advertisement projections due to significant decrease in projected grant revenue to be received
- Decrease in internal service charges, primarily fleet services and network & systems administration
- Increase in allocations out to CDBG Capital Projects
- Approximately \$102,000 decrease in grant revenue

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

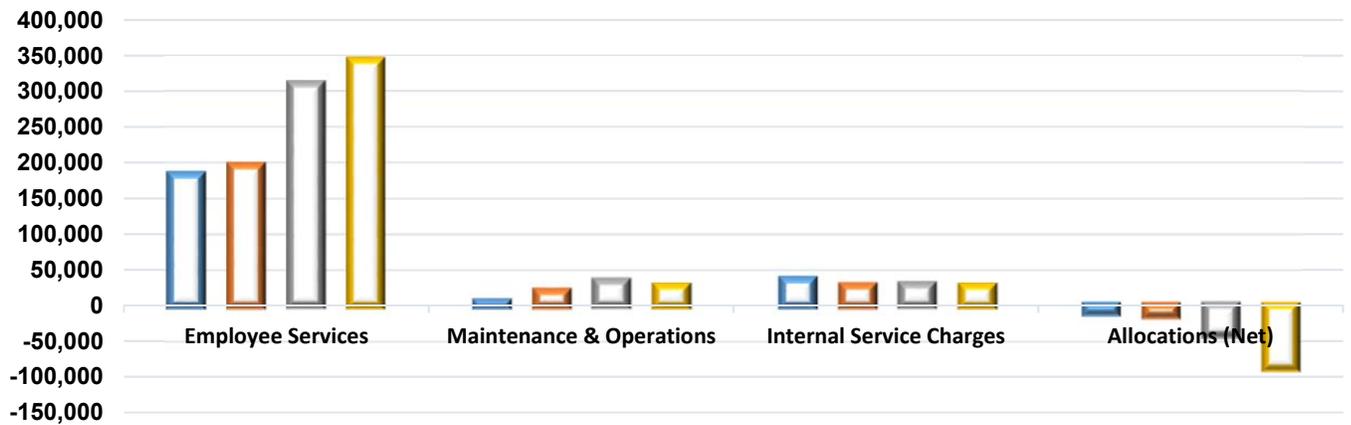
**COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Grant Funded	3.0	3.0	3.0	3.0
<b>BUDGET:</b>				
Employee Services	\$181,778	\$194,706	\$308,980	\$341,640
Maintenance & Operations	4,736	19,794	32,790	27,050
Internal Service Charges	36,175	27,615	28,240	27,060
Allocations (Net)	<u>(9,657)</u>	<u>(13,391)</u>	<u>(41,310)</u>	<u>(87,460)</u>
Total Budget	<u>\$213,032</u>	<u>\$228,724</u>	<u>\$328,700</u>	<u>\$308,290</u>

**LINE ITEM DETAIL TREND**



■ 2018/19 ACTUAL

■ 2019/20 ACTUAL

■ 2020/21 REVISED

■ 2021/22 BUDGET

**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>116-109</b>	<b>CDBG ADMIN</b>				
5002	CONTRACT/GRANT FUNDED	\$99,425	\$101,602	\$177,920	\$199,170
5020	OVERTIME	0	298	0	0
5025	OTHER EMPLOYEE OVERHEAD	4,057	4,194	6,590	6,750
5026	PERS-NORMAL COST	10,462	11,460	20,170	21,710
5029	PERS-UNFUNDED LIABILITY	39,840	47,735	51,620	61,980
5027	MEDICAL	21,337	21,937	39,470	40,120
5028	WORKERS' COMPENSATION	430	1,196	2,760	4,150
5030	FLEXIBLE BENEFITS	6,228	6,285	10,450	7,760
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>181,778</b>	<b>194,706</b>	<b>308,980</b>	<b>341,640</b>
5101	OFFICE/OPERATING SUPPLIES	799	1,152	3,030	2,220
5126	MAINTENANCE OF EQUIPMENT	0	0	3,000	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	274	14,832	10,360	9,580
5160	TRAINING AND MEETINGS	1,867	2,126	2,000	1,750
5161	MILEAGE REIMBURSEMENT	0	0	750	500
5162	DUES AND SUBSCRIPTIONS	852	500	900	900
5166	OTHER DUPLICATING	0	0	1,000	750
5167	ADVERTISING AND PRINTING	487	993	3,750	2,750
5173	OTHER TELEPHONE	357	190	3,000	3,000
5190	OTHER EXPENSE	100	0	5,000	4,100
	<b>TOTAL, M &amp; O</b>	<b>4,736</b>	<b>19,794</b>	<b>32,790</b>	<b>27,050</b>
5125	BUILDING MAINTENANCE	9,570	9,475	9,400	9,710
5164	FLEET SERVICES	2,070	2,070	3,240	1,940
5165	DUPLICATING	4,700	1,170	930	1,210
5172	TELECOMMUNICATIONS	1,010	1,065	1,100	1,120
5175	MAIL & MOBILE SERVICES	2,245	1,550	550	270
5178	NETWORK & SYSTEMS ADMINISTRATION	9,425	5,165	5,840	5,340

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>116-109 CDBG ADMIN</b>				
5183 INSURANCE	7,155	7,120	7,180	7,470
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>36,175</b>	<b>27,615</b>	<b>28,240</b>	<b>27,060</b>
<b>SUBTOTAL, CDBG/ADMIN</b>	<b>222,689</b>	<b>242,115</b>	<b>370,010</b>	<b>395,750</b>
5901 ALLOCATED IN	71,154	79,642	79,990	77,750
5902 ALLOCATED OUT	(80,811)	(93,033)	(121,300)	(165,210)
<b>TOTAL, CDBG ADMIN</b>	<b>\$213,032</b>	<b>\$228,724</b>	<b>\$328,700</b>	<b>\$308,290</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$860,600
Charges to Departments	8,720
Use of Available Fund Balance	420,590
<b>TOTAL, Sources</b>	<b><u><u>\$1,289,910</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,091,610
Internal Service Charges	4,080
Allocations	194,220
<b>TOTAL, Uses</b>	<b><u><u>\$1,289,910</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LANDSCAPE MAINTENANCE DISTRICT (LMD)**



**DESCRIPTION**

Pursuant to the terms of the State of California “Landscaping and Lighting Act of 1972” the City of Escondido Landscape Maintenance 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 in 2021.

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

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

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

**DEPARTMENT PRIORITIES**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LANDSCAPE MAINTENANCE DISTRICT (LMD)**

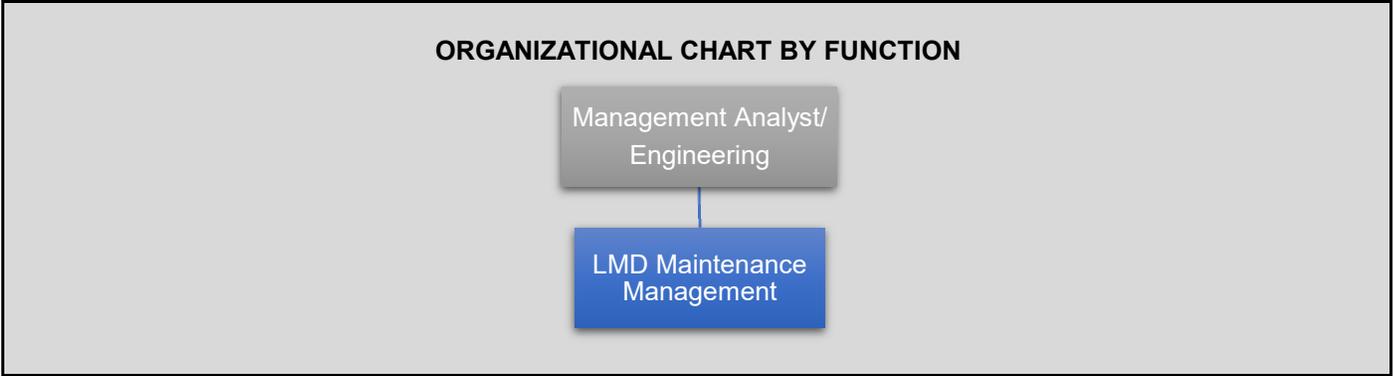
- Respond to inquiries from property owners within the LMD in a timely, professional and effective manner

**MAJOR BUDGET IMPACTS**

- Increase in M & O, primarily professional services is due to additional tree work, landscape renovation and miscellaneous maintenance in various zones
- Increase in allocations in from the Engineering and Parks departments
- \$16,000 increase in assessment revenue is projected
- Use of approximately \$421,000 in available fund balance

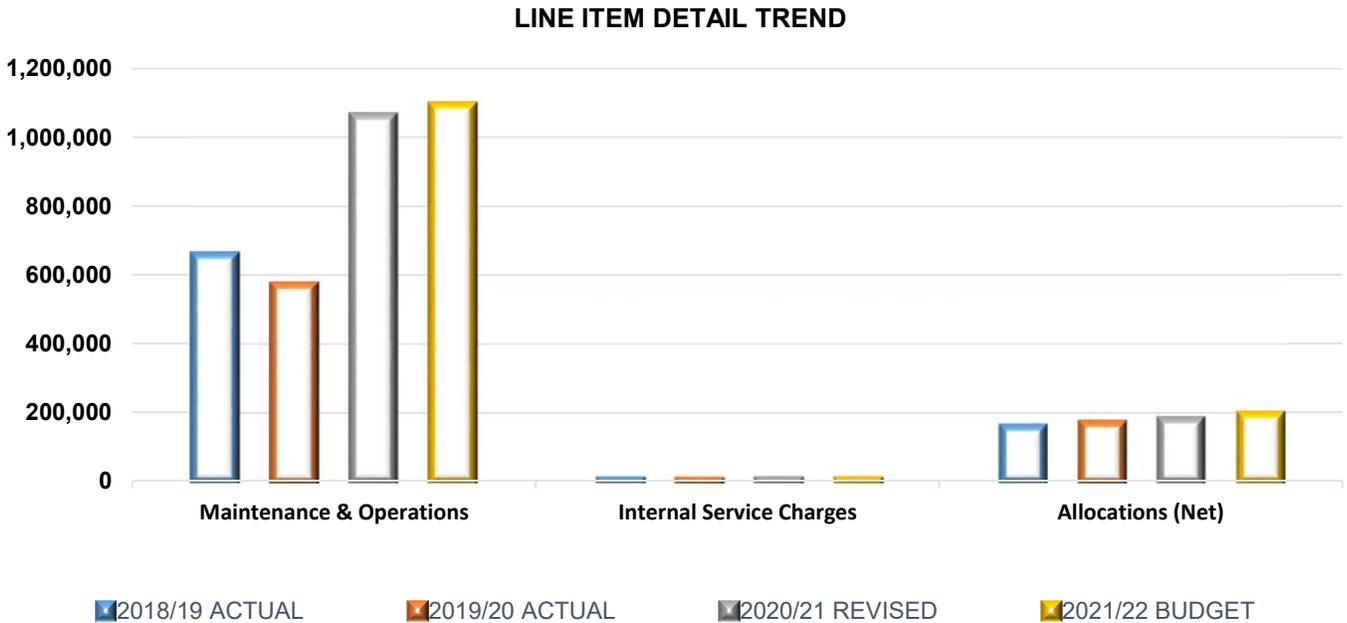
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LANDSCAPE MAINTENANCE DISTRICT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$656,414	\$569,598	\$1,060,480	\$1,091,610
Internal Service Charges	3,040	3,435	3,430	4,080
Allocations (Net)	157,820	169,045	178,640	194,220
<b>Total Budget</b>	<u>\$817,274</u>	<u>\$742,078</u>	<u>\$1,242,550</u>	<u>\$1,289,910</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>123-795 LANDSCAPE MAINTENANCE DISTRICT</b>				
5131 PROFESSIONAL SERVICES	\$409,957	\$355,662	\$643,610	\$670,020
5170 UTILITIES	6,279	6,308	15,380	15,370
5171 WATER	237,178	204,628	396,010	400,740
5173 OTHER TELEPHONE	3,000	3,000	5,480	5,480
<b>TOTAL, M &amp; O</b>	<b>656,414</b>	<b>569,598</b>	<b>1,060,480</b>	<b>1,091,610</b>
5183 INSURANCE	3,040	3,435	3,430	4,080
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>3,040</b>	<b>3,435</b>	<b>3,430</b>	<b>4,080</b>
<b>SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>	<b>659,454</b>	<b>573,033</b>	<b>1,063,910</b>	<b>1,095,690</b>
5901 ALLOCATED IN	157,820	169,045	178,640	194,220
<b>TOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>	<b>817,274</b>	<b>742,078</b>	<b>1,242,550</b>	<b>1,289,910</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Special Revenue Fund Sources and Uses**

**SUCCESSOR AGENCY-HOUSING**

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

**Sources of Funds:**

Loan Repayments	\$300,000
Transfer from General Fund	25,000
Sale of Property	1,000,000
Advance Payback from Successor Agency-Redevelopment	548,590
<b>TOTAL, Sources</b>	<b><u><u>\$1,873,590</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$395,000
Maintenance and Operations	116,200
Internal Service Charges	21,940
Allocations	(161,680)
<b>TOTAL, Operating Budget</b>	<b><u>371,460</u></b>
Housing Programs/Future Development	1,502,130
<b>TOTAL, Uses</b>	<b><u><u>\$1,873,590</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY - HOUSING**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

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

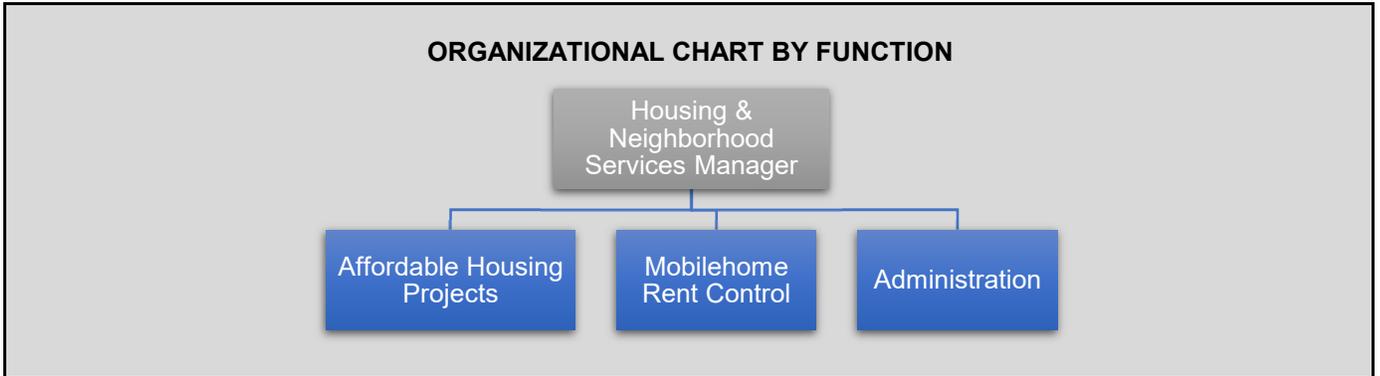
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY - HOUSING**

- Decrease in M & O
- Increase in internal service charges, primarily network & systems administration
- Approximately \$947,000 decrease in anticipated advance payback amount from Successor Agency-Redevelopment

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY-HOUSING**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	3.0	3.0	3.0	3.0
Grant Funded	0.0	0.0	0.0	0.0
Department Total	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
<b>BUDGET:</b>				
Employee Services	\$357,676	\$384,642	\$385,720	\$395,000
Maintenance & Operations	94,482	93,647	119,700	116,200
Internal Service Charges	29,285	27,155	24,010	21,940
Allocations (Net)	<u>(206,197)</u>	<u>(237,995)</u>	<u>(161,960)</u>	<u>(161,680)</u>
Total Budget	<u>\$275,246</u>	<u>\$267,449</u>	<u>\$367,470</u>	<u>\$371,460</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>281-081</b>	<b>SUCCESSOR AGENCY-HOUSING</b>				
5001	REGULAR FULL-TIME	\$227,593	\$235,551	\$235,230	\$238,920
5020	OVERTIME	172	6,126	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,160	8,758	8,420	9,210
5026	PERS-NORMAL COST	23,645	26,673	27,050	26,380
5029	PERS-UNFUNDED LIABILITY	56,550	64,970	70,250	77,110
5027	MEDICAL	25,308	26,087	27,380	24,340
5028	WORKERS' COMPENSATION	9,072	9,220	10,140	11,640
5030	FLEXIBLE BENEFITS	7,175	7,256	7,250	7,400
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>357,676</b>	<b>384,642</b>	<b>385,720</b>	<b>395,000</b>
5101	OFFICE/OPERATING SUPPLIES	333	1,048	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	0	0	1,000	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	54,668	54,524	70,500	70,500
5136	RENTAL SUBSIDY	36,954	36,000	34,500	31,000
5160	TRAINING AND MEETINGS	664	274	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	1,667	985	2,500	2,500
5167	ADVERTISING AND PRINTING	195	816	700	700
5190	OTHER EXPENSE	0	0	5,000	5,000
	<b>TOTAL, M &amp; O</b>	<b>94,482</b>	<b>93,647</b>	<b>119,700</b>	<b>116,200</b>
5125	BUILDING MAINTENANCE	5,670	6,455	3,400	4,720
5165	DUPLICATING	2,870	1,315	3,370	1,430
5172	TELECOMMUNICATIONS	1,010	640	1,320	1,340
5175	MAIL & MOBILE SERVICES	7,605	6,215	4,280	2,240
5178	NETWORK & SYSTEMS ADMINISTRATION	5,520	3,875	4,450	3,930

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>281-081 SUCCESSOR AGENCY-HOUSING</b>				
5183 INSURANCE	6,610	8,655	7,190	8,280
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>29,285</b>	<b>27,155</b>	<b>24,010</b>	<b>21,940</b>
<b>SUBTOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>481,443</b>	<b>505,444</b>	<b>529,430</b>	<b>533,140</b>
5901 ALLOCATED IN	8,375	8,428	10,000	10,000
5902 ALLOCATED OUT	(214,572)	(246,423)	(171,960)	(171,680)
<b>TOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>\$275,246</b>	<b>\$267,449</b>	<b>\$367,470</b>	<b>\$371,460</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$28,990
Rental Income-Mountain Shadows	130,620
<b>TOTAL, Sources</b>	<b><u><u>\$159,610</u></u></b>

**Uses of Funds:**

Maintenance and Operations	\$121,360
Internal Service Charges	1,330
Allocations	36,920
<b>TOTAL, Uses</b>	<b><u><u>\$159,610</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MOBILEHOME PARK MANAGEMENT**



**DESCRIPTION**

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

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

Program (MPROP) loan. Several residents did not purchase their lots and the City has retained ownership of four lots in Escondido Views Mobile Home Park and twenty lots in Mountain Shadows Mobile Home Park. Mobilehome Park Management acts as the landlord to twenty-four mobilehome coach owners. Efforts are made to sell the lots as tenants leave the Parks.

**DEPARTMENT PRIORITIES**

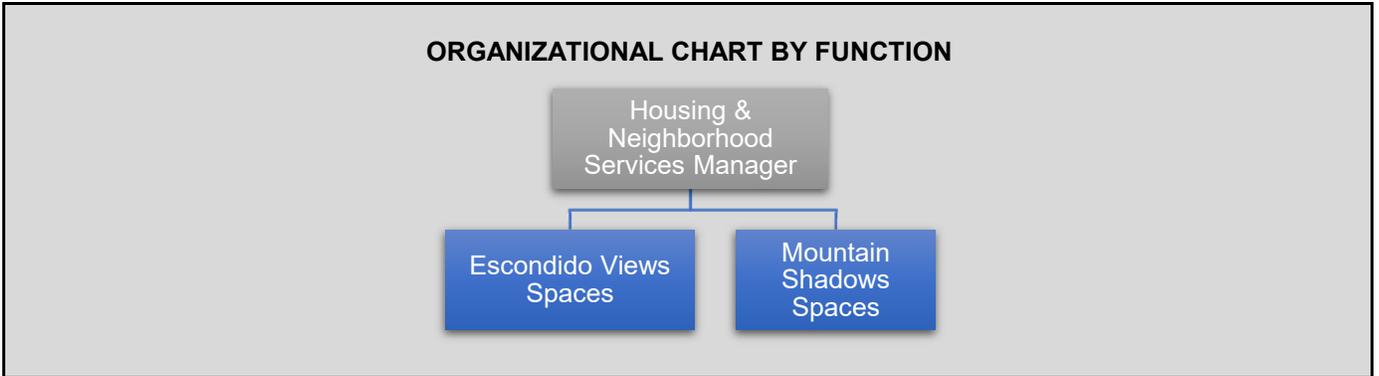
- Continue to manage City owned lots in the Mountain Shadows and Escondido Views mobilehome parks
- Minimize operating costs whenever possible
- Continue to provide highest level of customer service
- Continue to market and sell lots

**MAJOR BUDGET IMPACTS**

- Decrease in M & O, primarily HOA dues for Mountain Shadows and utilities costs due to recent sale of lots
- Decrease in amount allocated in from Successor Agency – Housing
- Decrease in projected rental income

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

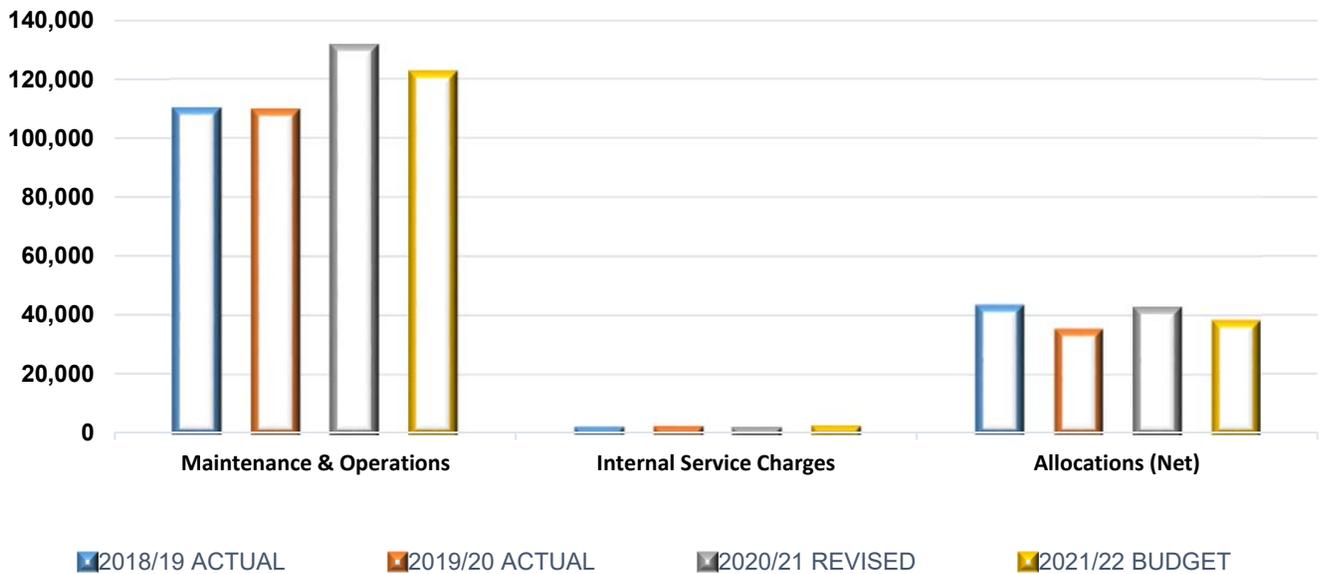
**MOBILEHOME PARK MANAGEMENT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$108,834	\$108,415	\$130,390	\$121,360
Internal Service Charges	990	1,140	1,020	1,330
Allocations (Net)	42,170	34,180	41,610	36,920
<b>Total Budget</b>	<u>\$151,994</u>	<u>\$143,735</u>	<u>\$173,020</u>	<u>\$159,610</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>283-083 MOBILEHOME PARK MANAGEMENT</b>				
5101 OFFICE/OPERATING SUPPLIES	\$0	\$0	\$500	\$120
5131 PROFESSIONAL SERVICES	105,939	103,519	125,960	117,610
5167 ADVERTISING & PRINTING	0	0	400	100
5190 OTHER EXPENSE	2,895	4,897	3,530	3,530
<b>TOTAL, M &amp; O</b>	<b>108,834</b>	<b>108,415</b>	<b>130,390</b>	<b>121,360</b>
5183 INSURANCE	990	1,140	1,020	1,330
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>990</b>	<b>1,140</b>	<b>1,020</b>	<b>1,330</b>
<b>SUBTOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>109,824</b>	<b>109,555</b>	<b>131,410</b>	<b>122,690</b>
5901 ALLOCATED IN	42,170	34,180	41,610	36,920
<b>TOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>\$151,994</b>	<b>\$143,735</b>	<b>\$173,020</b>	<b>\$159,610</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$624,350
Loan Repayments	100,000
<b>TOTAL, Sources</b>	<b><u><u>\$724,350</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$23,530
Internal Service Charges	300
Allocations	38,360
<b>TOTAL, Operating Budget</b>	<b><u><u>62,190</u></u></b>
Programs	662,160
<b>TOTAL, Uses</b>	<b><u><u>\$724,350</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**HOME PROGRAM**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

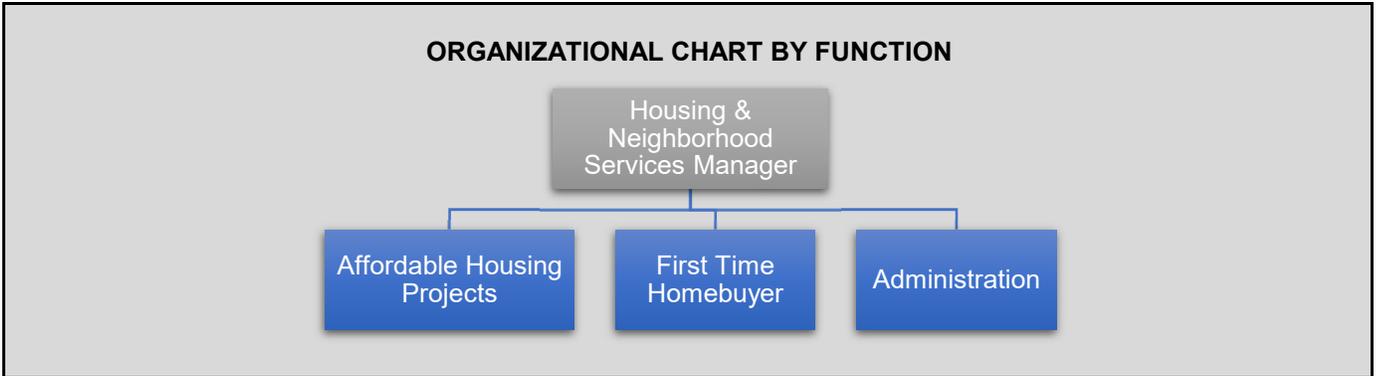
- Implement Council direction as to the use of available funds for special projects
- Provide technical and financial support to local Community Housing Development Organizations (CHDO's)
- Create opportunities and provide financial assistance to first-time home buyers

**MAJOR BUDGET IMPACTS**

None

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

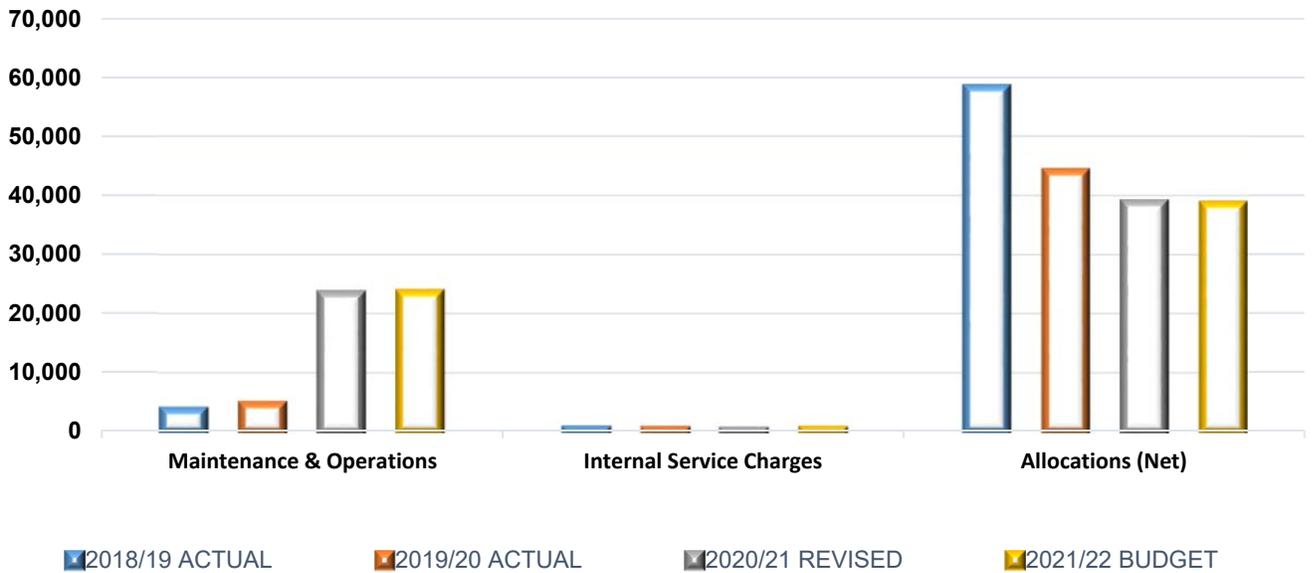
**HOME PROGRAM**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	\$3,536	\$4,555	\$23,240	\$23,530
Internal Service Charges	340	315	270	300
Allocations (Net)	58,130	43,875	38,660	38,360
<b>Total Budget</b>	<u>\$62,006</u>	<u>\$48,745</u>	<u>\$62,170</u>	<u>\$62,190</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>284-084 HOME PROGRAM</b>				
5101 OFFICE/OPERATING SUPPLIES	\$0	\$0	\$1,990	\$2,280
5131 PROFESSIONAL SERVICES/CONTRACTS	3,358	3,514	17,000	17,000
5160 TRAINING AND MEETINGS	13	0	1,500	1,500
5161 MILEAGE REIMBURSEMENT	0	0	500	500
5162 DUES AND SUBSCRIPTIONS	0	500	1,250	1,250
5167 ADVERTISING AND PRINTING	165	541	1,000	1,000
<b>TOTAL, M &amp; O</b>	<b>3,536</b>	<b>4,555</b>	<b>23,240</b>	<b>23,530</b>
5183 INSURANCE	340	315	270	300
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>340</b>	<b>315</b>	<b>270</b>	<b>300</b>
<b>SUBTOTAL, HOME PROGRAM</b>	<b>3,876</b>	<b>4,870</b>	<b>23,510</b>	<b>23,830</b>
5901 ALLOCATED IN	58,130	43,875	38,660	38,360
<b>TOTAL, HOME PROGRAM</b>	<b>\$62,006</b>	<b>\$48,745</b>	<b>\$62,170</b>	<b>\$62,190</b>



# **Trust Funds**



**CITY OF ESCONDIDO**  
**FY 2021/22 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	\$2,838,140
<b>TOTAL, Sources</b>	<b><u><u>\$2,838,140</u></u></b>

**Uses of Funds:**

Transfer to Successor Agency-Redevelopment	\$2,838,140
<b>TOTAL, Uses</b>	<b><u><u>\$2,838,140</u></u></b>

## 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

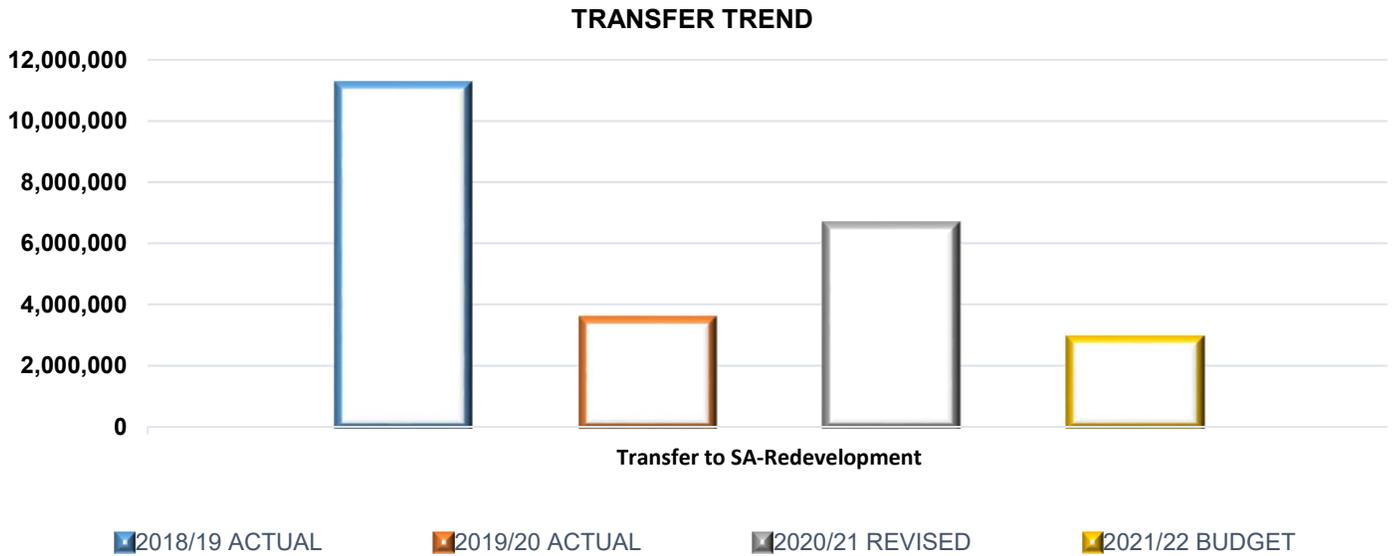
### MAJOR BUDGET IMPACTS

- Annual repayments from RPTTF are based on a calculation pursuant to Health and Safety Code resulting in a \$3.7 million decrease in the transfer to the SA-Redevelopment fund

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Department Summary**

**REDEVELOPMENT OBLIGATION RETIREMENT FUND**

<b>BUDGET SUMMARY</b>				
	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>BUDGET:</b>				
Transfer to Successor Agency-Redevelopment	\$11,164,651	\$3,461,324	\$6,549,770	\$2,838,140





**CITY OF ESCONDIDO  
FY 2021/22 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:**

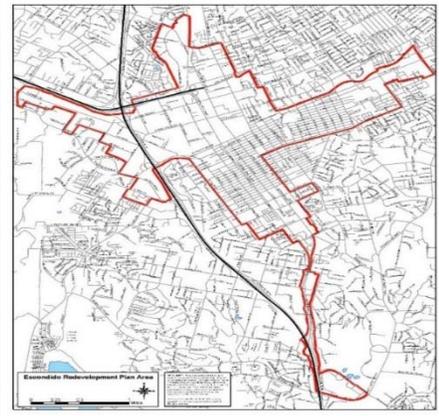
Transfer from Redevelopment Obligation Retirement Fund	\$2,838,140
Use of Available Fund Balance	54,820
<b>TOTAL, Sources</b>	<b><u><u>\$2,892,960</u></u></b>

**Uses of Funds:**

Advance Payback to General Fund	\$2,194,370
Advance Payback to Successor Agency-Housing	548,590
Advance Payback to Traffic Impact Fund	150,000
<b>TOTAL, Uses</b>	<b><u><u>\$2,892,960</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY - REDEVELOPMENT**



**DESCRIPTION**

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

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

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

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

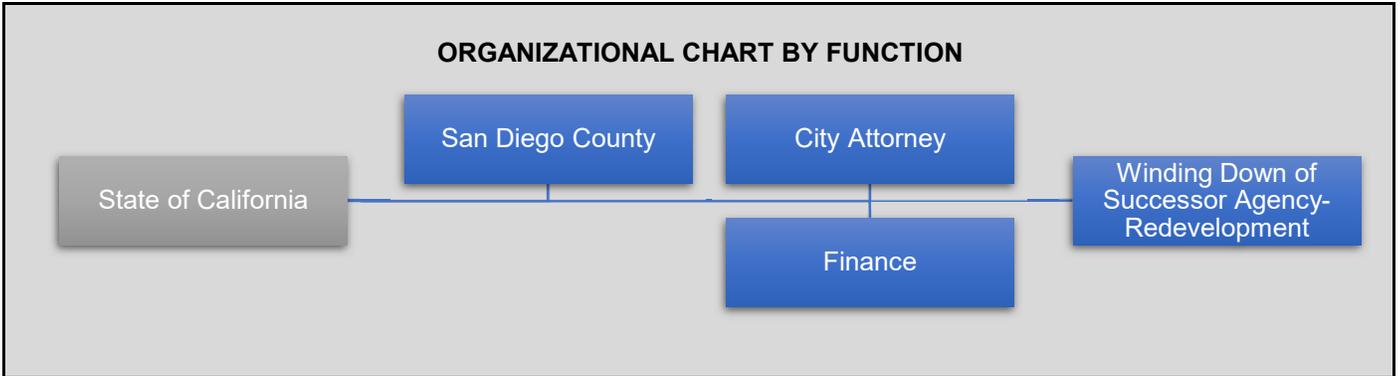
**SUCCESSOR AGENCY - REDEVELOPMENT**

**MAJOR BUDGET IMPACTS**

- Annual repayments from RPTTF are based on a calculation pursuant to Health and Safety Code resulting in a \$3.7 million decrease in the transfer from the RORF fund
- Use of \$55,000 in available fund balance

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

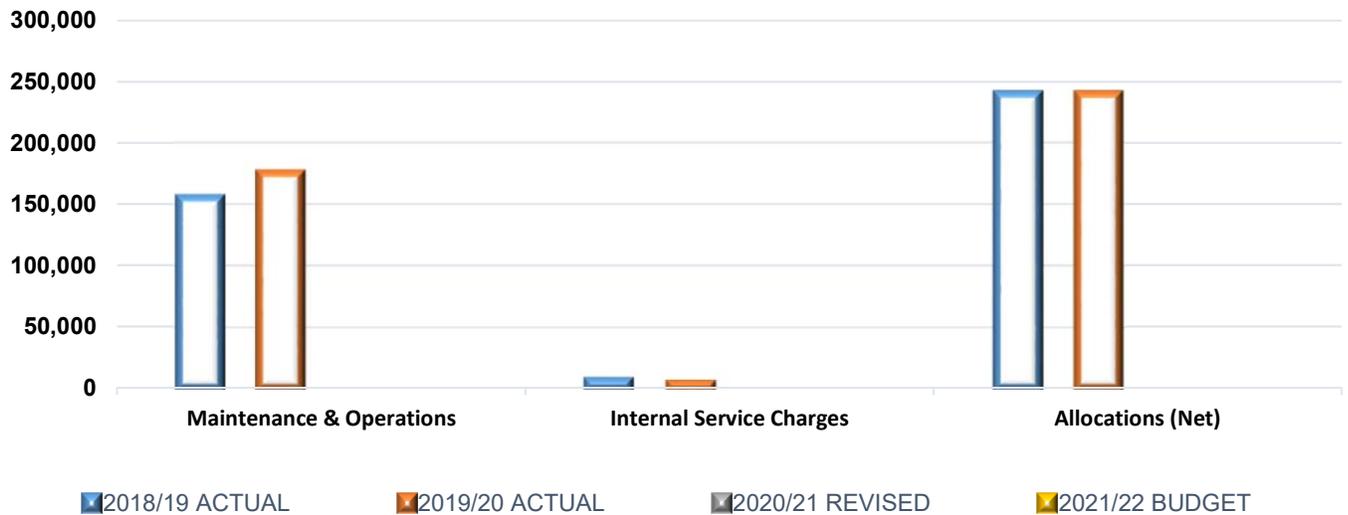
**SUCCESSOR AGENCY-REDEVELOPMENT**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$154,691	\$174,797	\$0	\$0
Internal Service Charges	5,955	3,505	0	0
Allocations (Net)	239,045	239,000	0	0
<b>Total Budget</b>	<u>\$399,692</u>	<u>\$417,302</u>	<u>\$0</u>	<u>\$0</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>791-091 SUCCESSOR AGENCY-REDEVELOPMENT</b>				
5131 PROFESSIONAL SERVICES/CONTRACTS	\$4,244	\$4,370	\$0	\$0
5501 INTEREST EXPENSE	155,622	170,427	0	0
5502 BOND INTEREST	60,723	0	0	0
5505 BOND EXPENSE	36,234	0	0	0
5509 BOND AMORTIZATION	(102,131)	0	0	0
<b>TOTAL, M &amp; O</b>	<b>154,691</b>	<b>174,797</b>	<b>0</b>	<b>0</b>
5183 INSURANCE	5,955	3,505	0	0
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>5,955</b>	<b>3,505</b>	<b>0</b>	<b>0</b>
<b>SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>160,646</b>	<b>178,302</b>	<b>0</b>	<b>0</b>
5901 ALLOCATED IN	239,045	239,000	0	0
<b>TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>\$399,692</b>	<b>\$417,302</b>	<b>\$0</b>	<b>\$0</b>



**CITY OF ESCONDIDO  
FY 2021/22 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	5,886,040
<b>TOTAL, Sources</b>	<b><u><u>\$6,086,040</u></u></b>

**Uses of Funds:**

Transfer to General Fund	\$6,086,040
<b>TOTAL, Uses</b>	<b><u><u>\$6,086,040</u></u></b>

## 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

- \$6.1 million of these trust funds will be used to cover proposed Fiscal Year 2021/22 General Fund operations



# **Debt Service Funds**



**CITY OF ESCONDIDO  
FY 2021/22 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	\$4,704,130
Penalties	23,800
Interest	26,000
<b>TOTAL, Sources</b>	<b><u><u>\$4,753,930</u></u></b>

**Uses of Funds:**

Bond Interest	\$2,584,880
Bond Expense	4,050
Bond Principal	2,165,000
<b>TOTAL, Uses</b>	<b><u><u>\$4,753,930</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**GENERAL OBLIGATION BOND DEBT SERVICE**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

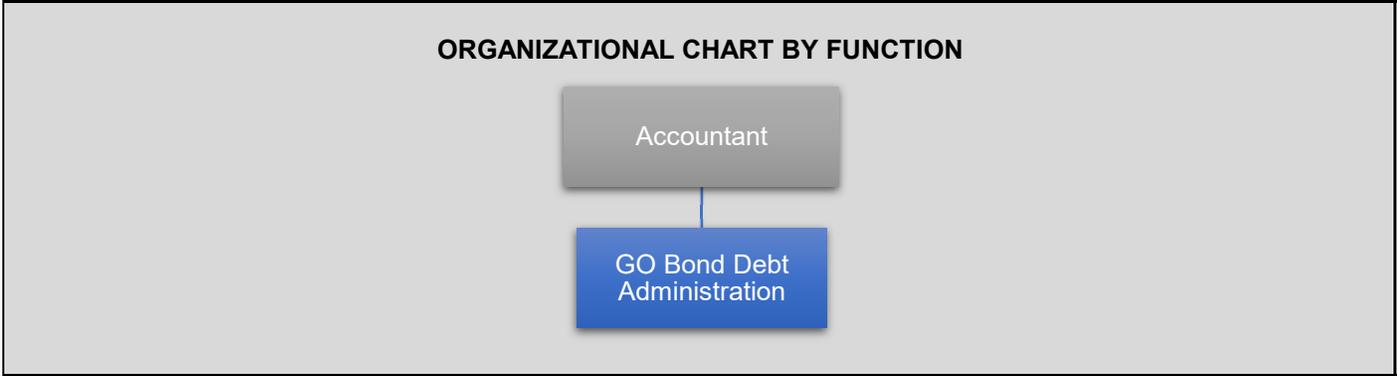
- Calculate annual property tax rate and submit to City Council for approval
- Submit annual resolution of the City Council for establishing property tax rate to the county of San Diego
- Pay bond principal and interest
- Reconcile bond statements monthly to ensure transactions are posted accurately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

**MAJOR BUDGET IMPACTS**

- Increase in bond principal due offset by decrease in bond interest amount due during fiscal year 2021/22

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Department Summary**

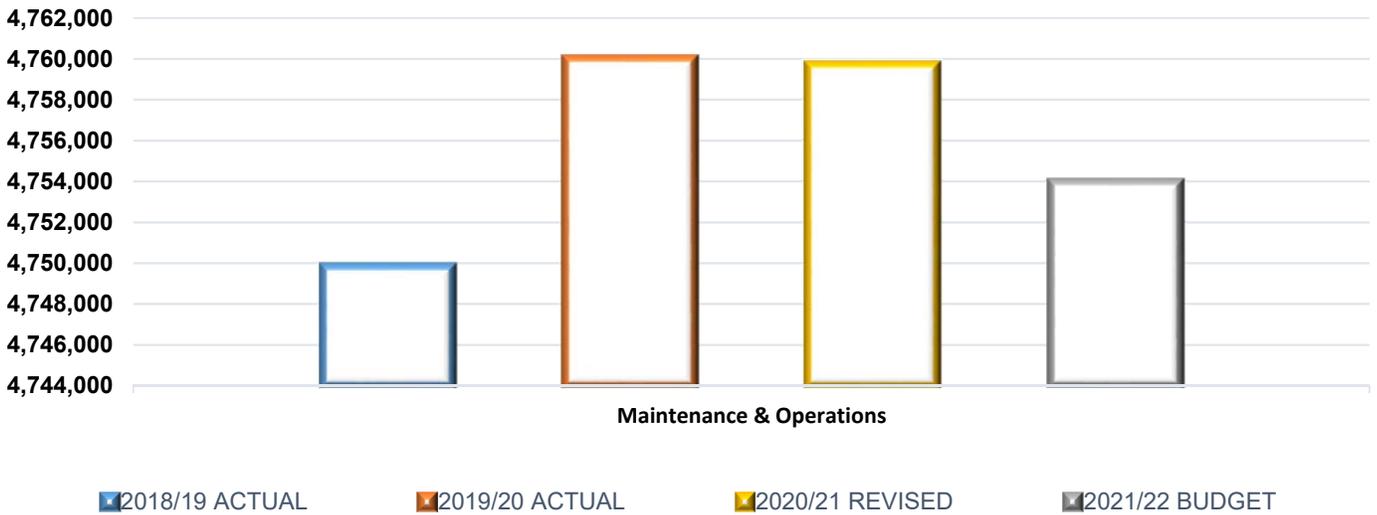
**GENERAL OBLIGATION BOND DEBT SERVICE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$4,749,775	\$4,760,000	\$4,759,680	\$4,753,930

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>320-150 GENERAL OBLIGATION BOND DEBT SERVICE</b>				
5502 BOND INTEREST	\$2,877,900	\$2,791,375	\$2,690,630	\$2,584,880
5505 BOND EXPENSE	1,875	3,625	4,050	4,050
5520 BOND PRINCIPAL	1,870,000	1,965,000	2,065,000	2,165,000
<b>TOTAL, M &amp; O</b>	<b>4,749,775</b>	<b>4,760,000</b>	<b>4,759,680</b>	<b>4,753,930</b>
<b>TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE</b>	<b>\$4,749,775</b>	<b>\$4,760,000</b>	<b>\$4,759,680</b>	<b>\$4,753,930</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$365,620
<b>TOTAL, Sources</b>	<b><u><u>\$365,620</u></u></b>

**Uses of Funds:**

Bond Interest	\$103,570
Bond Expense	2,050
Bond Principal	<u>260,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$365,620</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**REIDY CREEK GOLF COURSE DEBT SERVICE**



**DESCRIPTION**

This fund was established to account for transactions of all debt issued by the City related to the construction of the Reidy Creek Golf Course, including the accumulation of resources for and the payment of interest and principal on long-term bonds. Funding is provided by a transfer from the General Fund.

The Reidy Creek Golf Course Lease Revenue Bonds, Series 2001 were issued on March 1, 2001 in the amount of \$6,300,000 to fund the acquisition, construction, and equipping of a public golf course and related flood control, water well, and ancillary facilities.

The golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.

On March 28, 2013, the Series 2013A Refunding Bonds were issued in the amount of \$4,830,000 to refund the Series 2001 Bonds and to pay the costs of issuance of the bonds. These Bonds will be paid off by October 1, 2030.

**DEPARTMENT PRIORITIES**

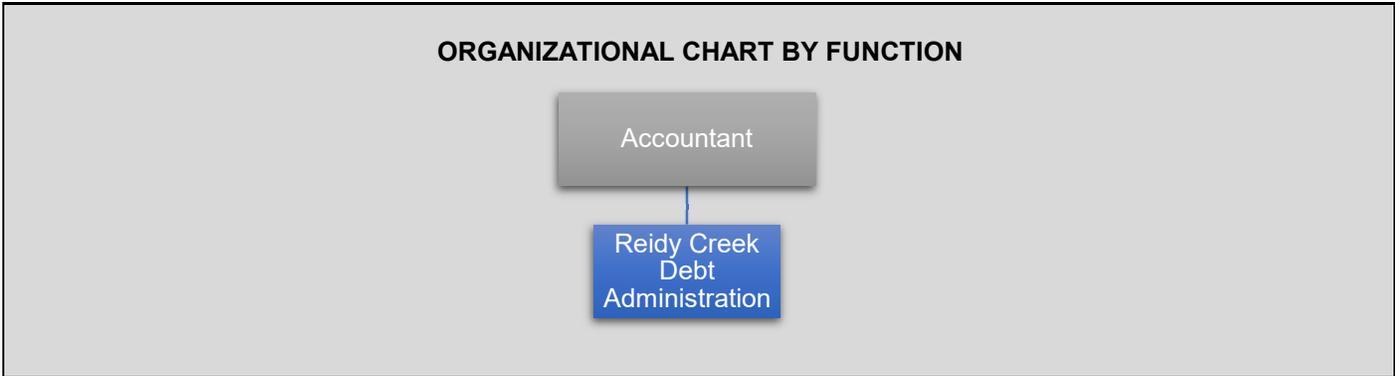
- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

**MAJOR BUDGET IMPACTS**

- Increase in bond principal due offset by decrease in bond interest amount due during fiscal year 2021/22

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Department Summary**

**REIDY CREEK GOLF COURSE DEBT SERVICE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$362,752	\$365,552	\$363,270	\$365,620



**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>376-175 REIDY CREEK GOLF COURSE DEBT SERVICE</b>				
5502 BOND INTEREST	\$125,844	\$118,644	\$111,220	\$103,570
5505 BOND EXPENSE	1,908	1,908	2,050	2,050
5520 BOND PRINCIPAL	235,000	245,000	250,000	260,000
<b>TOTAL, M &amp; O</b>	<b>362,752</b>	<b>365,552</b>	<b>363,270</b>	<b>365,620</b>
<b>TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE</b>	<b>\$362,752</b>	<b>\$365,552</b>	<b>\$363,270</b>	<b>\$365,620</b>



# **Enterprise Funds**



**CITY OF ESCONDIDO  
 FY 2021/22 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	\$45,500,000
WIFIA Federal Loan	20,000,000
Water Service Charges	18,500,000
Vista Irrigation District (Capital Project Reimbursement)	11,000,000
SRF Loans	11,000,000
Vista Irrigation District (Filtration Charge)	2,100,000
Lake Income	880,000
Connection Charges	400,000
Interest	132,000
Sale of Electric Power	75,000
Reimbursement from LS&S	51,290
Other Revenue	30,000
Transfer from Daley Ranch Endowment Fund	30,000
<b>TOTAL, Sources</b>	<b><u><u>\$109,698,290</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$12,994,630
Maintenance and Operations	38,046,290
Capital Outlay	193,000
Internal Service Charges	2,869,100
Allocations	7,107,400
<b>TOTAL, Operating Budget</b>	<b><u><u>61,210,420</u></u></b>
Transfer to Water Capital Project Fund	43,000,000
Bond Principal	1,400,000
Ibank Loan Principal	341,670
SRF Loan Principal	262,290
Add to Capital Project Reserves	3,483,910
<b>TOTAL, Uses</b>	<b><u><u>\$109,698,290</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WATER**



**DESCRIPTION**

The Water Enterprise Fund was created to account for the financial activity of the City's water utility. The water utility serves over 26,000 residences and businesses, and is financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public are financed or recovered primarily through user charges.

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

- Operators at the Water Treatment Plant check water quality constantly, making adjustments in treatment as necessary to conform to regulatory requirements. Operators are also responsible for moving water within the distribution system.
- Distribution staff operates and maintains approximately 440 miles of pipeline, 11 reservoirs, and 5 pumping stations. When pipeline breaks occur, staff performs emergency repairs to the system around the clock.
- Meter Reading staff collects usage information from approximately 26,000 meters on a monthly basis.

**DEPARTMENT PRIORITIES**

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements
- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WATER**

**MAJOR BUDGET IMPACTS**

- Increase to employee services primarily due to salary increases and increase in Emergency Overtime, PERS-Unfunded Liability, medical and workers' compensation costs
- Increase in Purchased Water to keep pace with increases received from the San Diego County Water Authority. In recent years, the City has purchased more CWA water than normal because of either supply or quality issues with our local water source
- Increase to water treatment chemicals due to the ever-increasing costs of manufacturing and delivering these products
- Increase to Minor Tools & Equipment because of the purchase of a few critical operational tools. The added pressure recorders will help Distribution Staff make operational changes to the system that will help with efficiency. The added trash pumps and chop saws are to replace old and/or damaged equipment used by Distribution Staff on a daily basis.
- Increase in Professional Services due to the addition 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. We have solicited the services of a consultant for this project as well.
- Increase to Utilities, more specifically electricity, is due mostly to rising costs in power. The rate of power consumption at the Treatment Plant has also increased because of the onsite bleach generation system.
- Increase to City Water Expenses to keep up with the constantly increasing costs of raw water, chemicals, power and general operational costs
- Software costs increased slightly because of the increasing expenses of some of the City's process monitoring and asset management computer programs

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

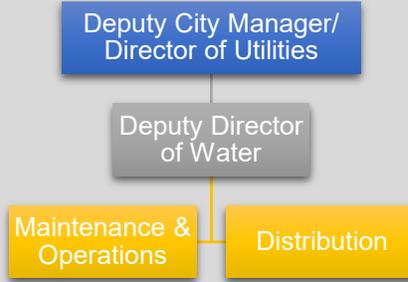
**WATER**

- 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 Crew Truck that is needed because of an increase in crew size & an added CAT 305.5 E2 Mini Excavator
- Increase in internal service charges, primarily fleet services, network & systems administration and insurance charges
- Increase in allocations in, primarily from the Building, Fire, Information Services and Police Departments
- Increase in allocations out, primarily to Wastewater due to increase in salaries and benefits
- \$2.4 million increase in water sales and service charges due to increase in water rates and fees
- Included in this proposal is a \$20 million WIFIA Federal Loan, \$11 million in SRF Loans, and \$11 million Vista Irrigation District (VID) reimbursement amount for VID's 50% share of the Canal Undergrounding Project cost. \$43 million is projected to be transferred out to the Water Capital Project Fund.
- \$3.5 million addition to capital project reserves

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WATER**

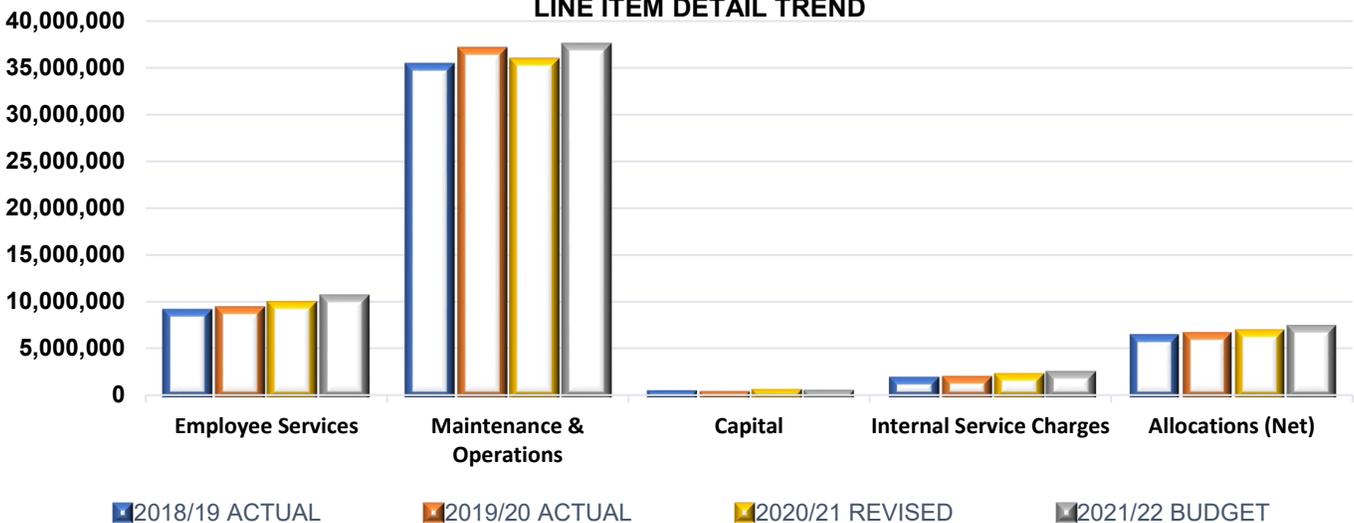
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	63.0	62.0	63.0	63.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.7	0.7	0.7	0.8
Department Total	<u>68.7</u>	<u>67.7</u>	<u>68.7</u>	<u>68.8</u>
<b>BUDGET:</b>				
Employee Services	\$8,804,736	\$9,149,197	\$9,695,020	\$10,336,540
Maintenance & Operations	34,987,800	36,752,841	35,552,670	37,197,990
Capital Outlay	140,480	55,628	296,000	168,000
Internal Service Charges	1,577,730	1,683,815	1,995,090	2,193,640
Allocations (Net)	6,112,250	6,373,543	6,641,250	7,076,640
Total Budget	<u>\$51,622,997</u>	<u>\$54,015,024</u>	<u>\$54,180,030</u>	<u>\$56,972,810</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>555-410</b>	<b>WATER</b>				
5001	REGULAR FULL-TIME	\$4,905,423	\$4,978,821	\$5,533,870	\$5,674,450
5002	CONTRACT/GRANT FUNDED	236,608	256,641	265,360	264,850
5004	TEMPORARY PART-TIME	16,081	10,320	14,340	14,900
5020	OVERTIME	526,592	566,047	203,160	368,160
5025	OTHER EMPLOYEE OVERHEAD	172,143	175,717	186,250	187,310
5026	PERS-NORMAL COST	510,936	525,408	575,110	570,180
5029	PERS-UNFUNDED LIABILITY	1,296,072	1,553,095	1,698,620	1,897,650
5027	MEDICAL	662,856	694,866	812,000	880,730
5028	WORKERS' COMPENSATION	413,725	323,847	340,600	409,840
5030	FLEXIBLE BENEFITS	64,300	64,435	65,710	68,470
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>8,804,736</b>	<b>9,149,197</b>	<b>9,695,020</b>	<b>10,336,540</b>
5101	OFFICE/OPERATING SUPPLIES	1,128,083	1,558,384	1,068,700	1,068,700
5104	PURCHASED WATER	24,017,147	23,055,757	23,000,000	23,900,000
5105	SAFETY EQUIPMENT	344	0	0	0
5106	CHEMICALS	1,166,675	1,820,817	3,200,000	3,400,000
5107	MINOR TOOLS & EQUIPMENT	15,745	28,422	26,000	71,500
5126	MAINTENANCE OF EQUIPMENT	360,952	198,906	395,300	395,300
5128	MAJOR MAINTENANCE	488,213	700,967	719,000	719,000
5131	PROFESSIONAL SERVICES/CONTRACTS	828,973	848,681	857,890	962,750
5132	LITIGATION SERVICES	0	8,493	0	0
5160	TRAINING AND MEETINGS	40,614	17,080	36,000	36,000
5161	MILEAGE REIMBURSEMENT	470	116	600	600
5162	DUES AND SUBSCRIPTIONS	42,512	58,698	39,020	39,020
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,400
5167	ADVERTISING AND PRINTING	17,794	17,985	38,500	38,500
5170	UTILITIES	1,040,426	1,015,739	733,840	919,650

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>555-410 WATER</b>					
5171	WATER	2,234,243	1,692,789	2,000,000	2,200,000
5173	OTHER TELEPHONE	29,620	36,637	25,000	25,000
5180	RENT	459,440	464,682	462,160	462,160
5190	OTHER EXPENSE	408,440	242,735	329,970	329,970
5193	SOFTWARE	114,732	125,757	478,360	487,210
5194	MINOR OFFICE EQUIPMENT	15,851	6,119	6,800	6,800
5501	INTEREST	68,213	590,701	545,810	545,810
5502	BOND INTEREST	2,497,906	3,994,528	1,830,670	1,830,670
5505	BOND EXPENSE	69,752	16,276	(19,650)	(19,650)
5508	BOND ISSUANCE COSTS	0	401,121	0	0
5509	BOND AMORTIZATION	(63,445)	(153,648)	(226,400)	(226,400)
<b>TOTAL, M &amp; O</b>		<b>34,987,800</b>	<b>36,752,841</b>	<b>35,552,670</b>	<b>37,197,990</b>
5205	OFFICE FURNITURE & EQUIPMENT	0	1,727	0	0
5209	OTHER CAPITAL OUTLAY	140,480	53,902	296,000	168,000
<b>TOTAL, CAPITAL OUTLAY</b>		<b>140,480</b>	<b>55,628</b>	<b>296,000</b>	<b>168,000</b>
5125	BUILDING MAINTENANCE	250,285	273,210	334,550	338,220
5127	WAREHOUSE	0	0	83,790	82,750
5164	FLEET SERVICES	676,580	765,440	929,480	972,950
5165	DUPLICATING	10,980	7,575	7,740	7,080
5172	TELECOMMUNICATIONS	23,755	29,350	24,270	21,820
5174	RADIO COMMUNICATIONS	50,340	40,050	31,450	31,040
5175	MAIL & MOBILE SERVICES	5,990	4,605	12,000	15,000
5178	NETWORK & SYSTEMS ADMINISTRATION	105,730	118,445	135,210	152,330

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>555-410 WATER</b>				
5183 INSURANCE	454,070	445,140	436,600	572,450
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,577,730</b>	<b>1,683,815</b>	<b>1,995,090</b>	<b>2,193,640</b>
<b>SUBTOTAL, WATER</b>	<b>45,510,747</b>	<b>47,641,481</b>	<b>47,538,780</b>	<b>49,896,170</b>
5901 ALLOCATED IN	6,489,015	6,771,940	7,100,910	7,570,330
5902 ALLOCATED OUT	(376,765)	(398,398)	(459,660)	(493,690)
<b>TOTAL, WATER</b>	<b>\$51,622,997</b>	<b>\$54,015,024</b>	<b>\$54,180,030</b>	<b>\$56,972,810</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**CANAL OPERATIONS**



**DESCRIPTION**

A section of the Water Division, Canal Operations provides maintenance on the Escondido Canal, which carries untreated water 14 miles from the intake on the San Luis Rey River to Lake Wohlford. Staff coordinates with the Vista Irrigation District to ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford in an economical and effective manner. Water from the canal serves customers of the City of Escondido and the Vista Irrigation District, as well as members of the La Jolla, Pala, Pauma, Rincon, and San Pasqual Bands of Mission Indians.

**Challenges:**

- The Escondido Canal is more than one hundred twenty-five years old. The last major rehabilitation performed on the structure was in the early 1920s. Because of its age, there is an annual maintenance period to keep the canal in operating order.
- The entire length of the canal is inspected three times a week when water is being transferred.
- The inspection is completed by two staff members patrolling the 14 miles on foot.
- During inclement weather, the canal may be patrolled daily.
- The canal's integrity is inspected immediately if an earthquake occurs.

**DEPARTMENT PRIORITIES**

- Ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement
- Maintain the Escondido Canal and all associated structures (e.g., the diversion dam, silt basins, and monitoring equipment)

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

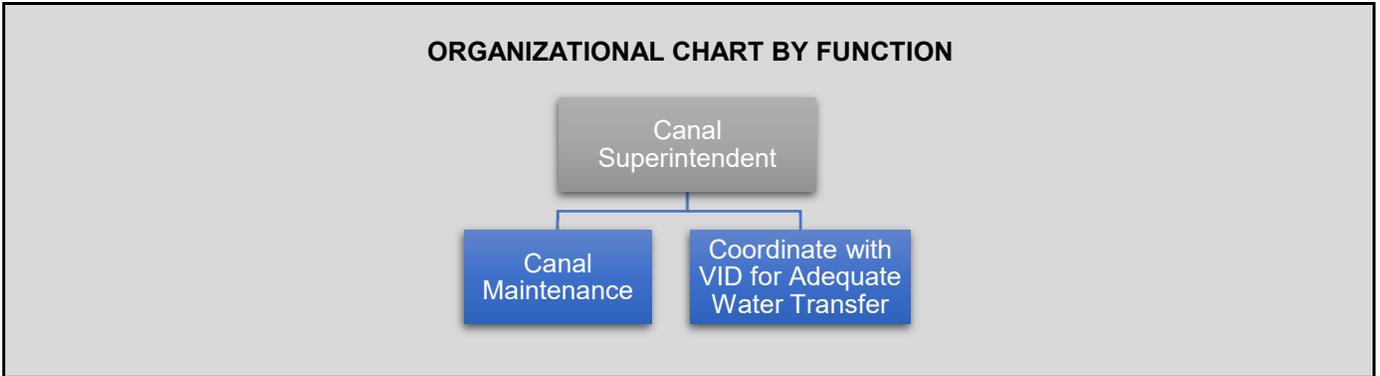
**CANAL OPERATIONS**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increase in salaries, PERS-Unfunded Liability and workers' compensation costs
- Increase in internal service charges, primarily fleet services and insurance charges

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

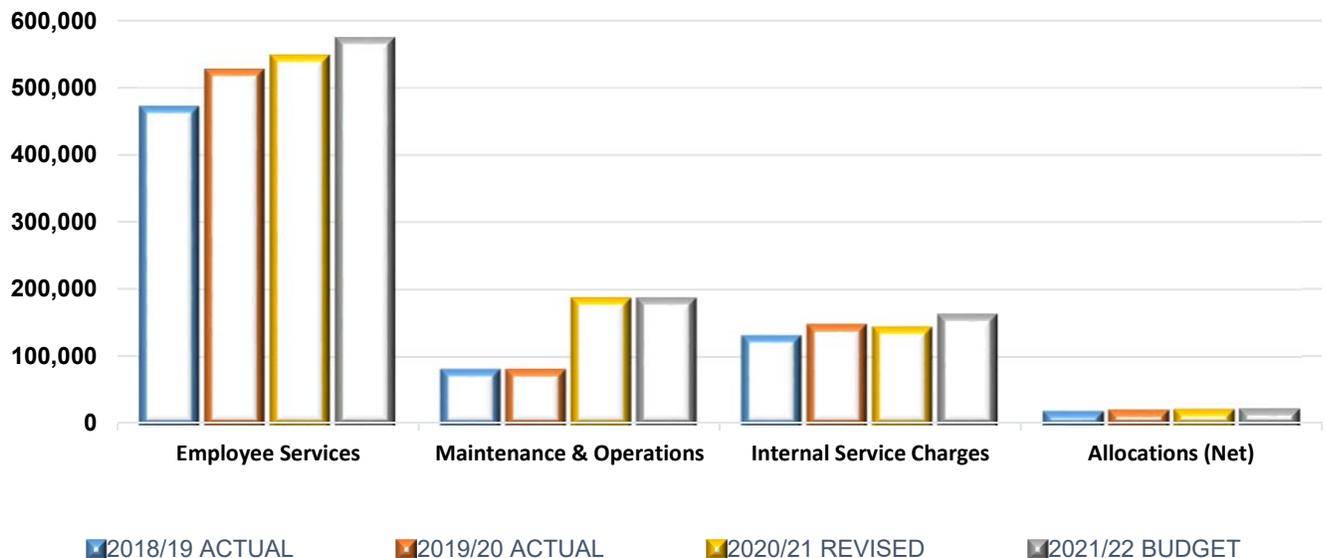
**CANAL OPERATIONS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	5.0	5.0	5.0	5.0
<b>BUDGET:</b>				
Employee Services	\$466,727	\$522,163	\$543,050	\$569,380
Maintenance & Operations	76,717	76,277	181,740	181,740
Internal Service Charges	126,995	143,085	138,750	157,530
Allocations (Net)	14,140	15,505	16,070	16,720
<b>Total Budget</b>	<u>\$684,579</u>	<u>\$757,031</u>	<u>\$879,610</u>	<u>\$925,370</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>555-412 CANAL OPERATIONS</b>					
5001	REGULAR FULL-TIME	\$234,905	\$268,705	\$286,050	\$300,670
5004	TEMPORARY PART-TIME	0	12,792	0	0
5020	OVERTIME	28,055	31,310	32,300	32,300
5025	OTHER EMPLOYEE OVERHEAD	10,626	11,131	10,670	10,770
5026	PERS-NORMAL COST	23,625	28,680	33,080	33,380
5029	PERS-UNFUNDED LIABILITY	69,730	76,100	84,450	93,500
5027	MEDICAL	61,628	60,124	62,300	60,360
5028	WORKERS' COMPENSATION	22,037	16,597	16,990	20,610
5030	FLEXIBLE BENEFITS	16,120	16,725	17,210	17,790
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>466,727</b>	<b>522,163</b>	<b>543,050</b>	<b>569,380</b>
5101	OFFICE/OPERATING SUPPLIES	41,691	49,228	92,540	92,540
5107	MINOR TOOLS & EQUIPMENT	0	0	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	0	0	15,500	15,500
5131	PROFESSIONAL SERVICES/CONTRACTS	34,202	22,753	62,800	62,800
5162	DUES AND SUBSCRIPTIONS	85	85	200	200
5170	UTILITIES	221	120	700	700
5173	OTHER TELEPHONE	353	4,026	7,500	7,500
5190	OTHER EXPENSE	166	66	500	500
<b>TOTAL, M &amp; O</b>		<b>76,717</b>	<b>76,277</b>	<b>181,740</b>	<b>181,740</b>
5164	FLEET SERVICES	76,120	90,150	85,740	95,980
5178	NETWORK & SYSTEMS ADMINISTRATION	4,125	5,165	5,750	2,710
5183	INSURANCE	46,750	47,770	47,260	58,840
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>126,995</b>	<b>143,085</b>	<b>138,750</b>	<b>157,530</b>
<b>SUBTOTAL, CANAL OPERATIONS</b>		<b>670,439</b>	<b>741,526</b>	<b>863,540</b>	<b>908,650</b>

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>555-412 CANAL OPERATIONS</b>				
5901 ALLOCATED IN	14,140	15,505	16,070	16,720
<b>TOTAL, CANAL OPERATIONS</b>	<b>\$684,579</b>	<b>\$757,031</b>	<b>\$879,610</b>	<b>\$925,370</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LAKES**



**DESCRIPTION**

A section of the Water Division, Lakes and Open Space operates and maintains Dixon Lake, Lake Wohlford, and Daley Ranch. Staff also patrols and secures the community's nine downtown parks. Escondido's Lakes and Open Space offer safe, clean, and welcoming recreation facilities, and the following outdoor activities:

- Fishing and boating. Fishing permits and boat rentals are sold at the Dixon Lake concession stand; an automated machine offers sales at Wohlford Lake.
- Picnicking and camping. Facility reservations can be made online, by telephone, and in person at Dixon Lake.
- Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.
- Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand.

**DEPARTMENT PRIORITIES**

- Provide for clean and safe recreational opportunities at Lake Dixon, Lake Wohlford, and Daley Ranch
- Protect the City's drinking water reservoirs from potential contamination from public access and educate lake facility users regarding watershed protection
- Provide Park Ranger services to protect the City's park resources

**MAJOR BUDGET IMPACTS**

- Reclass of Administrative Assistant to Department Assistant and Temporary Part-Time Ranger Specialist to a Regular Full-time Lead Ranger Specialist
- Other increases to employee services are due to increase in salaries, PERS-Unfunded liability, workers' compensation and medical costs
- Increase in M & O is primarily due to moving Daley Ranch Maintenance/Biological Monitoring costs from the Parks budget and an increase to utilities to keep up with the increasing cost of power

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LAKES**

- Capital Outlay additions include a Polaris Side by Side Cart to help the downtown Rangers patrol the channel more effectively and a replacement bridge across Jack Creek
- Increase in internal service charges, primarily fleet services, duplicating and insurance charges
- Increase in allocations in from Enterprise Software & Web Administration

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**LAKES**

**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	11.0	11.0	12.0	12.0
Regular Part-Time	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	33.0	33.0	35.1	35.1
Department Total	<u>44.0</u>	<u>44.0</u>	<u>47.1</u>	<u>47.1</u>
<b>BUDGET:</b>				
Employee Services	\$1,791,136	\$1,939,710	\$1,957,790	\$2,088,710
Maintenance & Operations	622,732	582,699	627,560	666,560
Capital Outlay	6,990	2,780	8,000	25,000
Internal Service Charges	434,840	454,045	512,560	517,930
Allocations (Net)	1,875	8,599	11,400	14,040
Total Budget	<u>\$2,857,573</u>	<u>\$2,987,833</u>	<u>\$3,117,310</u>	<u>\$3,312,240</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>555-414 LAKES</b>					
5001	REGULAR FULL-TIME	\$609,549	\$657,813	\$712,620	\$757,800
5004	TEMPORARY PART-TIME	652,406	734,239	702,340	702,340
5020	OVERTIME	24,094	24,596	17,400	17,400
5025	OTHER EMPLOYEE OVERHEAD	34,203	37,820	38,660	37,950
5026	PERS-NORMAL COST	105,646	122,596	111,190	111,540
5029	PERS-UNFUNDED LIABILITY	166,706	184,130	197,690	240,780
5027	MEDICAL	79,267	70,956	85,000	111,270
5028	WORKERS' COMPENSATION	110,162	95,656	80,750	96,590
5030	FLEXIBLE BENEFITS	9,103	11,904	12,140	13,040
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,791,136</b>	<b>1,939,710</b>	<b>1,957,790</b>	<b>2,088,710</b>
5101	OFFICE/OPERATING SUPPLIES	138,816	144,206	153,600	153,600
5107	MINOR TOOLS & EQUIPMENT	27,191	26,100	27,000	27,000
5126	MAINTENANCE OF EQUIPMENT	21,479	20,275	24,010	24,010
5131	PROFESSIONAL SERVICES/CONTRACTS	340,265	297,424	324,450	359,450
5160	TRAINING AND MEETINGS	4,171	1,005	3,000	3,000
5162	DUES AND SUBSCRIPTIONS	532	1,243	500	500
5167	ADVERTISING AND PRINTING	1,311	1,003	4,000	4,000
5170	UTILITIES	84,377	85,212	85,000	89,000
5173	OTHER TELEPHONE	4,591	6,231	6,000	6,000
<b>TOTAL, M &amp; O</b>		<b>622,732</b>	<b>582,699</b>	<b>627,560</b>	<b>666,560</b>
5209	OTHER CAPITAL OUTLAY	6,990	2,780	8,000	25,000
<b>TOTAL, CAPITAL OUTLAY</b>		<b>6,990</b>	<b>2,780</b>	<b>8,000</b>	<b>25,000</b>
5125	BUILDING MAINTENANCE	149,315	139,285	186,140	168,630
5127	WAREHOUSE	0	0	5,030	5,840
5164	FLEET SERVICES	143,385	183,055	184,140	188,030

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>555-414 LAKES</b>					
5165	DUPLICATING	8,675	6,085	5,690	7,080
5172	TELECOMMUNICATIONS	10,785	9,200	7,720	6,990
5174	RADIO COMMUNICATIONS	32,725	32,610	33,300	33,460
5175	MAIL & MOBILE SERVICES	20	30	1,350	1,150
5178	NETWORK & SYSTEMS ADMINISTRATION	12,515	11,615	13,250	13,370
5183	INSURANCE	77,420	72,165	75,940	93,380
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>434,840</b>	<b>454,045</b>	<b>512,560</b>	<b>517,930</b>
<b>SUBTOTAL, LAKES</b>		<b>2,855,698</b>	<b>2,979,234</b>	<b>3,105,910</b>	<b>3,298,200</b>
5901	ALLOCATED IN	1,875	10,887	11,400	14,040
5902	ALLOCATED OUT	0	(2,288)	0	0
<b>TOTAL, LAKES</b>		<b>\$2,857,573</b>	<b>\$2,987,833</b>	<b>\$3,117,310</b>	<b>\$3,312,240</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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:**

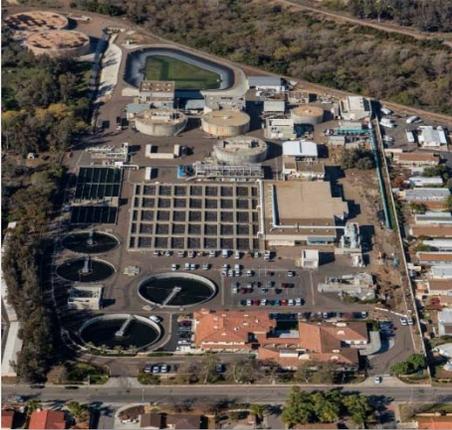
Service Charges	\$33,800,000
San Diego Treatment Charge	2,800,000
Connection Charges	350,000
Interest	340,000
Sale of Recycled Water	4,500,000
Other Revenue	150,000
Agency Incentive Payments	100,000
Reimbursement from Outside Agencies	80,000
City of San Diego Reimbursements	100,000
SDG&E Raw Water Line	82,500
<b>TOTAL, Sources</b>	<b><u><u>\$42,302,500</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$13,437,730
Maintenance and Operations	13,333,030
Capital Outlay	176,500
Internal Service Charges	1,996,500
Allocations	2,623,490
<b>TOTAL, Operating Budget</b>	<b><u><u>31,567,250</u></u></b>
Bond Principal	1,860,000
Payment of Wastewater Connection Rights	1,800,000
SRF Loan Principal	1,803,630
Transfer to Wastewater Capital Project Fund	2,285,000
Transfer to Recycling & Waste Reduction Fund	70,270
Add to Capital Project Reserves	2,916,350
<b>TOTAL, Uses</b>	<b><u><u>\$42,302,500</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WASTEWATER**



**DESCRIPTION**

The Wastewater and Water Reuse Division is responsible for the effective treatment of wastewater within the City's jurisdiction and to treat the flow to various levels of EPA and State Water Resource Control Board mandated levels. The division oversees treatment and reclamation operations, all internal mechanical, electrical, control system & collection system maintenance plus all analytical laboratory analyses for process control and regulatory compliance. Additionally, the Division maintains 11 sewage lift stations, 350 miles of collection system lines. The Division is responsible for compliance to all Federal and State laws associated with wastewater

treatment and water reuse.

**DEPARTMENT PRIORITIES**

- Provide safe and reliable wastewater collection, treatment and disposal for the residents, businesses and industries in Escondido and areas outside the City served by our system
- Maintain the treatment plant, pump stations, and collection system to meet or exceed all regulatory requirements in an efficient manner
- Provide for future growth and development by optimizing existing facilities and planning improvements to increase the capacity and efficiency of City facilities
- Identify and implement advanced treatment technologies to increase production and quality of 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**

- Added one regular full-time Principal Engineer position
- Increase in salaries, medical insurance, workers' compensation and PERS-unfunded liability costs

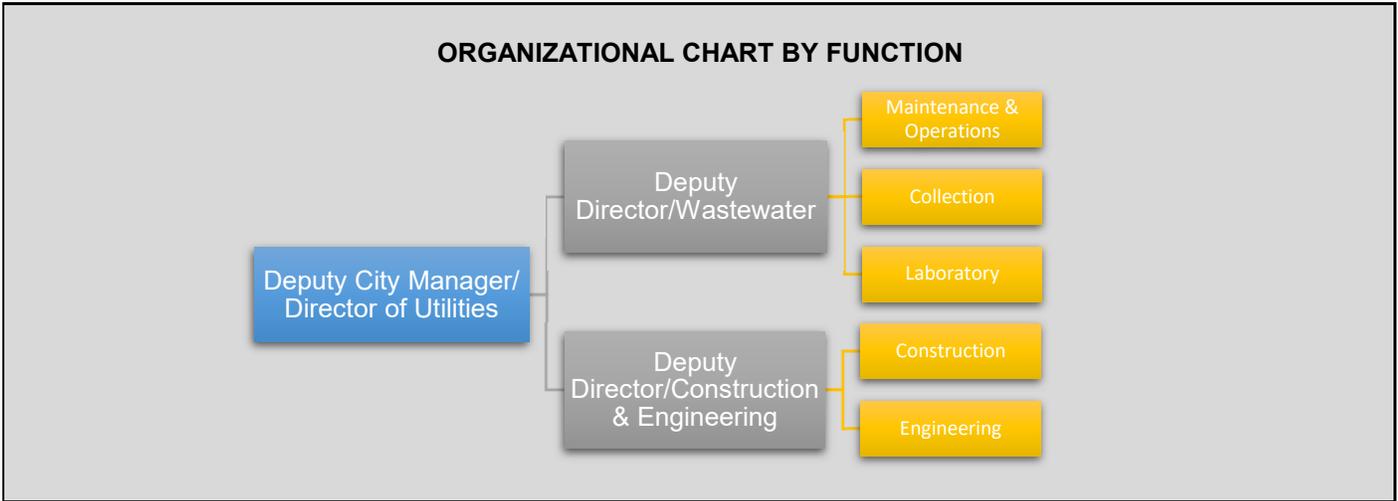
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WASTEWATER**

- Increases to M & O include controls to continue to upgrade the City's lift stations to replace old motor starters and upgrade/replace relay logic controls with programmable logic controllers (PLC's) and to further increase plant and lift station security with additional cameras in strategic locations. Other increases are for collection System hydraulic modeling support, consulting services and maintenance contracts for specialized process equipment.
- Increase in amount projected for Water is to assume recycled water costs of City accounts from the Water department
- Total Kjeldahl Nitrogen Ammonia Distillation Unit, Jet Scan wireless High Definition sewer camera, Digester #2 roof crane and industrial plant computers are the significant capital outlay items being added to this budget
- Significant re-organization of accounts; 5107, 5126, 5131, 5190 and 5209 for accounting purposes
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations in, primarily from the Building, Engineering, Information Systems and Water departments
- Increase in allocations out, primarily to the Recycled Water and Water departments
- \$1.3 million increase in Service Charges revenue due to increase in wastewater rates and fees that go towards major capital projects
- Decrease in the amount projected for City of San Diego Reimbursements compared to the prior year due to there not being any large projects applicable to San Diego planned for 2021/22
- \$2.9 million addition to capital project reserves

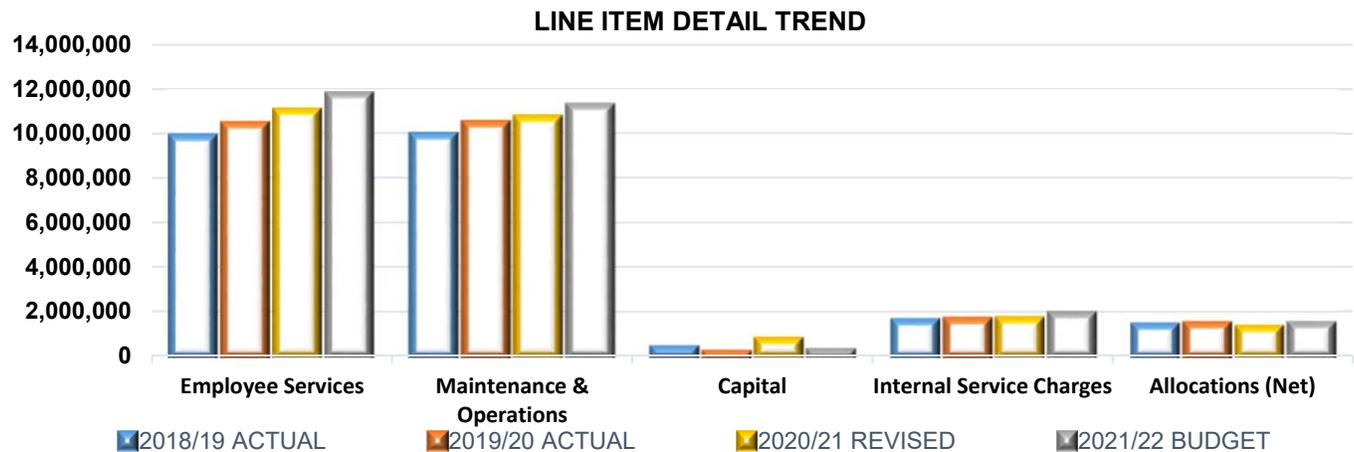
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WASTEWATER**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	73.0	72.0	73.0	74.0
Temporary Part-Time (FTE)	3.8	3.8	3.8	3.8
Department Total	<u>76.8</u>	<u>75.8</u>	<u>76.8</u>	<u>77.8</u>
<b>BUDGET:</b>				
Employee Services	\$9,773,938	\$10,340,355	\$10,941,860	\$11,678,980
Maintenance & Operations	9,848,688	10,384,404	10,619,020	11,149,910
Capital Outlay	322,869	115,696	681,500	176,500
Internal Service Charges	1,537,315	1,594,490	1,606,460	1,830,510
Allocations (Net)	1,338,369	1,389,291	1,228,810	1,386,430
Total Budget	<u>\$22,821,179</u>	<u>\$23,824,235</u>	<u>\$25,077,650</u>	<u>\$26,222,330</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>558-420 WASTEWATER</b>					
5001	REGULAR FULL-TIME	\$5,870,487	\$6,127,483	\$6,473,930	\$6,845,770
5004	TEMPORARY PART-TIME	17,159	17,329	75,140	75,140
5020	OVERTIME	317,956	380,280	253,660	225,100
5025	OTHER EMPLOYEE OVERHEAD	189,725	198,971	204,890	206,490
5026	PERS-NORMAL COST	593,739	641,833	694,810	705,410
5029	PERS-UNFUNDED LIABILITY	1,563,744	1,807,020	1,955,080	2,169,280
5027	MEDICAL	695,352	718,838	801,330	876,490
5028	WORKERS' COMPENSATION	448,071	363,823	395,850	478,080
5030	FLEXIBLE BENEFITS	77,704	84,779	87,170	97,220
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>9,773,938</b>	<b>10,340,355</b>	<b>10,941,860</b>	<b>11,678,980</b>
5101	OFFICE/OPERATING SUPPLIES	320,881	311,280	223,500	178,500
5105	SAFETY EQUIPMENT	32,429	11,971	100,000	100,000
5106	CHEMICALS	519,156	466,729	880,100	880,100
5107	MINOR TOOLS & EQUIPMENT	30,707	7,450	21,000	300,000
5126	MAINTENANCE OF EQUIPMENT	1,152,833	1,159,023	1,165,000	1,102,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,063,629	2,433,113	2,678,000	2,981,860
5138	PRIOR PERIOD EXPENSE	(28,617)	0	0	0
5139	OTHER BUILDING REPAIRS/MAINTENANCE	4,860	108	0	0
5159	OTHER MAIL	43	510	0	0
5160	TRAINING AND MEETINGS	20,709	23,386	30,000	20,000
5161	MILEAGE REIMBURSEMENT	288	115	650	650
5162	DUES AND SUBSCRIPTIONS	37,663	45,756	28,000	28,000
5166	OTHER DUPLICATING	27	0	1,250	1,250
5167	ADVERTISING AND PRINTING	485	946	5,000	5,000
5170	UTILITIES	2,731,935	2,627,173	2,047,750	2,047,750
5171	WATER	26,739	328,790	430,000	530,000
5173	OTHER TELEPHONE	48,361	54,778	25,000	25,000

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>558-420 WASTEWATER</b>					
5180	RENT	284,745	281,603	331,770	331,770
5190	OTHER EXPENSE	228,563	196,482	205,000	176,000
5193	SOFTWARE	192,086	294,349	239,710	186,920
5194	MINOR OFFICE EQUIPMENT	8,049	13,035	42,500	42,500
5501	INTEREST EXPENSE	384,764	409,200	490,730	538,550
5502	BOND INTEREST	1,900,161	1,830,156	1,780,600	1,780,600
5505	BOND EXPENSE	159,925	160,180	165,200	165,200
5509	BOND AMORTIZATION	(271,731)	(271,731)	(271,740)	(271,740)
<b>TOTAL, M &amp; O</b>		<b>9,848,688</b>	<b>10,384,404</b>	<b>10,619,020</b>	<b>11,149,910</b>
5209	OTHER CAPITAL OUTLAY	261,127	115,696	681,500	176,500
5217	SEWER LINES	61,742	0	0	0
<b>TOTAL, CAPITAL OUTLAY</b>		<b>322,869</b>	<b>115,696</b>	<b>681,500</b>	<b>176,500</b>
5125	BUILDING MAINTENANCE	118,260	160,000	170,880	223,330
5127	WAREHOUSE	0	0	13,400	8,390
5164	FLEET SERVICES	713,555	762,865	735,240	733,030
5165	DUPLICATING	26,410	13,115	12,600	7,540
5172	TELECOMMUNICATIONS	46,495	40,705	24,460	24,840
5174	RADIO COMMUNICATIONS	60,090	59,410	60,340	58,030
5175	MAIL & MOBILE SERVICES	905	1,360	13,990	9,280
5178	NETWORK & SYSTEMS ADMINISTRATION	139,150	139,090	159,400	204,150
5183	INSURANCE	432,450	417,945	416,150	561,920
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>1,537,315</b>	<b>1,594,490</b>	<b>1,606,460</b>	<b>1,830,510</b>
<b>SUBTOTAL, WASTEWATER</b>		<b>21,482,810</b>	<b>22,434,944</b>	<b>23,848,840</b>	<b>24,835,900</b>
5901	ALLOCATED IN	3,281,375	3,321,185	3,689,090	3,958,790

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>558-420 WASTEWATER</b>				
5902 ALLOCATED OUT	(1,943,006)	(1,931,894)	(2,460,280)	(2,572,360)
<b>TOTAL, WASTEWATER</b>	<b>\$22,821,179</b>	<b>\$23,824,235</b>	<b>\$25,077,650</b>	<b>\$26,222,330</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECYCLED WATER**



**DESCRIPTION**

The Recycled Water division produces recycled water from the Hale Avenue Resource Recovery Facility (the “HARRF”) and distributes it to various City landscape irrigation customers including golf courses, school fields, City parks and green belts. Improvements to the HARRF allow the plant to treat wastewater to a level that is approved for irrigation, manufacturing and other non-drinking, or non-potable purposes. Recycled water offsets higher cost purchases of imported potable water and represent an additional reliable source of local water supply.

**DEPARTMENT PRIORITIES**

- Safely treat and distribute reliable recycled water for irrigation of landscapes and crops, and to serve needs for industrial water
- Maximize recycled water treatment and delivery to reduce local dependence on imported water
- Efficiently maintain the reclaimed water system to maximize water supply reliability

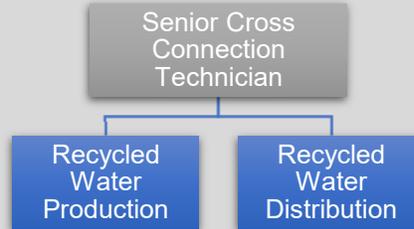
**MAJOR BUDGET IMPACTS**

- Increase in salaries, PERS-Unfunded Liability, medical and workers’ compensation
- Increase to Professional Services due to moving analytical equipment maintenance contract from 558-420
- Increases in Other Expense for the National Pollution Discharge Elimination System (NPDES) permitting fees for the design and construction of the Membrane Filtration and Reverse Osmosis (MFRO) facility
- Added software for the newly adopted state requirements for Underground Services Alert software
- Increases in Internal Service Charges primarily fleet services and general liability insurance
- Increase in allocation in from the Water department

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECYCLED WATER**

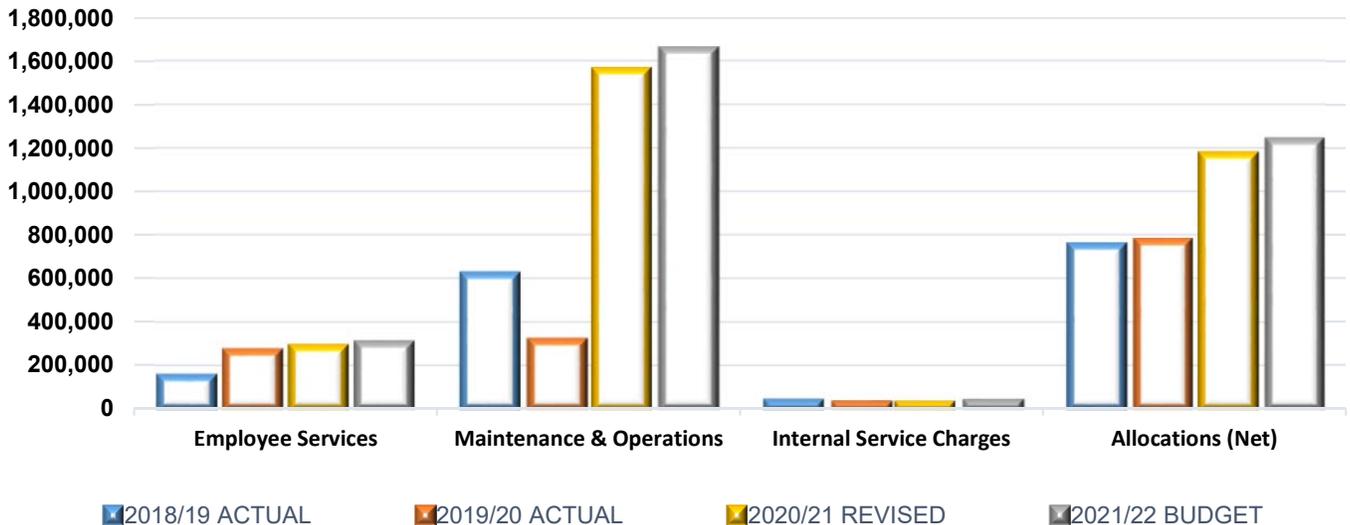
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	2.0	2.0	2.0
<b>BUDGET:</b>				
Employee Services	\$141,539	\$259,055	\$279,850	\$293,110
Maintenance & Operations	612,766	305,106	1,552,060	1,647,060
Internal Service Charges	26,085	17,785	17,960	24,490
Allocations (Net)	746,655	766,495	1,165,250	1,228,340
<b>Total Budget</b>	<b>\$1,527,045</b>	<b>\$1,348,441</b>	<b>\$3,015,120</b>	<b>\$3,193,000</b>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>558-422 RECYCLED WATER</b>					
5001	REGULAR FULL-TIME	\$87,278	\$176,476	\$171,330	\$175,620
5020	OVERTIME	542	114	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,576	5,077	5,210	5,180
5026	PERS-NORMAL COST	8,535	15,527	14,560	14,120
5029	PERS-UNFUNDED LIABILITY	20,410	25,625	51,600	58,050
5027	MEDICAL	14,785	26,035	27,380	28,540
5028	WORKERS' COMPENSATION	7,413	10,200	9,770	11,600
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>141,539</b>	<b>259,055</b>	<b>279,850</b>	<b>293,110</b>
5101	OFFICE/OPERATING SUPPLIES	6,621	8,517	3,000	3,000
5105	SAFETY EQUIPMENT	8,293	0	0	0
5106	CHEMICALS	179,630	214,618	597,600	597,600
5107	MINOR TOOLS & EQUIPMENT	4,103	0	0	0
5126	MAINTENANCE OF EQUIPMENT	171,708	50,156	150,000	150,000
5131	PROFESSIONAL SERVICES/CONTRACTS	16,647	1,976	117,500	137,500
5162	DUES AND SUBSCRIPTIONS	4,849	5,885	5,000	5,000
5167	ADVERTISING AND PRINTING	0	0	500	500
5170	UTILITIES	216,158	22,494	618,460	618,460
5190	OTHER EXPENSE	4,758	1,460	60,000	125,000
5193	SOFTWARE	0	0	0	10,000
<b>TOTAL, M &amp; O</b>		<b>612,766</b>	<b>305,106</b>	<b>1,552,060</b>	<b>1,647,060</b>
5164	FLEET SERVICES	5,375	8,565	6,340	9,830
5178	NETWORK & SYSTEMS ADMINISTRATION	11,390	1,290	1,480	1,360
5183	INSURANCE	9,320	7,930	10,140	13,300
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>26,085</b>	<b>17,785</b>	<b>17,960</b>	<b>24,490</b>
<b>SUBTOTAL, RECYCLED WATER</b>		<b>780,390</b>	<b>581,946</b>	<b>1,849,870</b>	<b>1,964,660</b>
5901	ALLOCATED IN	746,655	770,495	1,165,250	1,228,340

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>558-422 RECYCLED WATER</b>				
5902 ALLOCATED OUT	0	(4,000)	0	0
<b>TOTAL, RECYCLED WATER</b>	<b>\$1,527,045</b>	<b>\$1,348,441</b>	<b>\$3,015,120</b>	<b>\$3,193,000</b>

**CITY OF ESCONDIDO  
FY 2021/22 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 the City programs to monitor pre-treatment of sewer discharge and water conservation
- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders
- Apply for, implement and report on environmental resource agency permits for City projects (e.g., maintenance projects which may impact wetlands or waterways)

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increase in salaries, PERS-Unfunded Liability, medical and workers' compensation costs
- Increase in professional services, primarily Technical Support -Jurisdictional Compliance and Wetland Permitting Support
- Increase in training and meetings to be more in line with prior year actuals
- Increase in internal service charges, primarily building maintenance and insurance charges
- Increase in allocations in, primarily from the Engineering and Water departments

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**ENVIRONMENTAL PROGRAMS**

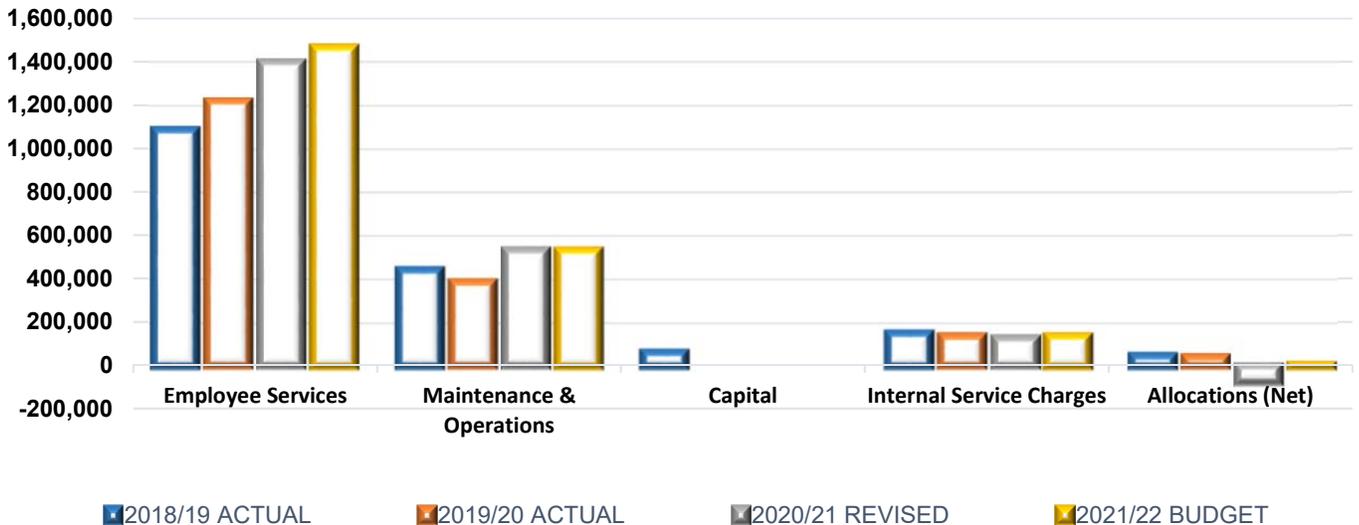
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	11.0	11.0	11.0	11.0
<b>BUDGET:</b>				
Employee Services	\$1,086,150	\$1,218,628	\$1,398,380	\$1,465,640
Maintenance & Operations	444,195	386,827	532,330	536,060
Capital Outlay	64,578	0	0	0
Internal Service Charges	152,195	137,930	127,740	141,500
Allocations (Net)	48,785	40,289	(75,150)	8,720
<b>Total Budget</b>	<b>\$1,795,903</b>	<b>\$1,783,674</b>	<b>\$1,983,300</b>	<b>\$2,151,920</b>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>558-440 ENVIRONMENTAL PROGRAMS</b>				
5001 REGULAR FULL-TIME	\$652,440	\$726,020	\$840,390	\$868,890
5020 OVERTIME	22,019	17,921	0	0
5025 OTHER EMPLOYEE OVERHEAD	24,883	28,068	30,320	28,930
5026 PERS-NORMAL COST	66,628	81,184	96,660	95,930
5029 PERS-UNFUNDED LIABILITY	184,826	218,550	251,890	280,640
5027 MEDICAL	77,335	85,456	103,850	108,200
5028 WORKERS' COMPENSATION	35,998	38,038	50,580	57,460
5030 FLEXIBLE BENEFITS	22,020	23,392	24,690	25,590
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,086,150</b>	<b>1,218,628</b>	<b>1,398,380</b>	<b>1,465,640</b>
5101 OFFICE/OPERATING SUPPLIES	23,903	10,973	3,500	4,000
5126 MAINTENANCE OF EQUIPMENT	376	480	700	700
5131 PROFESSIONAL SERVICES/CONTRACTS	384,866	296,754	458,490	460,560
5160 TRAINING AND MEETINGS	11,130	12,808	5,000	7,000
5161 MILEAGE REIMBURSEMENT	475	73	300	300
5162 DUES AND SUBSCRIPTIONS	2,427	2,034	1,500	1,500
5167 ADVERTISING AND PRINTING	5,323	6,890	8,000	8,000
5173 OTHER TELEPHONE	8,507	6,628	4,000	4,000
5190 OTHER EXPENSE	2,400	45,240	46,000	46,000
5193 SOFTWARE	1,491	833	1,840	1,000
5194 MINOR OFFICE EQUIPMENT	3,298	4,113	3,000	3,000
<b>TOTAL, M &amp; O</b>	<b>444,195</b>	<b>386,827</b>	<b>532,330</b>	<b>536,060</b>
5209 OTHER CAPITAL OUTLAY	64,578	0	0	0
<b>TOTAL, CAPITAL OUTLAY</b>	<b>64,578</b>	<b>0</b>	<b>0</b>	<b>0</b>
5125 BUILDING MAINTENANCE	59,660	45,135	25,200	34,300
5164 FLEET SERVICES	41,370	42,620	49,350	47,780

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>558-440</b>	<b>ENVIRONMENTAL PROGRAMS</b>				
5165	DUPLICATING	180	225	830	110
5178	NETWORK & SYSTEMS ADMINISTRATION	12,515	21,940	24,380	23,690
5183	INSURANCE	38,470	28,010	27,980	35,620
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>152,195</b>	<b>137,930</b>	<b>127,740</b>	<b>141,500</b>
	<b>SUBTOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>1,747,118</b>	<b>1,743,384</b>	<b>2,058,450</b>	<b>2,143,200</b>
5901	ALLOCATED IN	399,380	412,460	442,290	493,210
5902	ALLOCATED OUT	(350,596)	(372,171)	(517,440)	(484,490)
	<b>TOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>\$1,795,903</b>	<b>\$1,783,674</b>	<b>\$1,983,300</b>	<b>\$2,151,920</b>



**CITY OF ESCONDIDO  
FY 2021/22 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	37,560
Household Hazardous Waste	229,600
Recycling Education Grant	8,000
Used Oil Recycling	41,040
Transfer from Wastewater Fund	70,270
<b>TOTAL, Sources</b>	<b><u><u>\$733,370</u></u></b>

**Uses of Funds:**

Employee Services	\$298,860
Maintenance and Operations	276,920
Internal Service Charges	144,760
Allocations	12,830
<b>TOTAL, Uses</b>	<b><u><u>\$733,370</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECYCLING AND WASTE REDUCTION**



**DESCRIPTION**

Recycling & Waste Reduction works closely with the City's exclusive hauler, Escondido Disposal, to serve residents and businesses. This includes promoting the continuously evolving definition of recyclable materials; relaying questions and concerns between EDI and the public; providing easy access to EDI schedules and services; publicizing and overseeing the collection of household hazardous waste; monitoring the annual collection of Christmas trees for recycling; and assisting EDI representatives to encourage a better understanding of recent changes in state laws.

Events:

Lake Cleanups – In collaboration with I Love A Clean San Diego, Recycling stages two cleanups at Dixon Lake each year. The Creek to Bay and the Coastal Cleanup events are part of an international campaign to promote community involvement in removing trash from the world's waterways. City employees manage volunteer registration, train hundreds of volunteers each year, provide supplies, and celebrate their efforts.

E-Waste & HHW – Recycling staff secure venues, publicize, and serve as ambassadors at the free biannual e-waste events which include onsite document destruction. Household hazardous waste (HHW) collection events are offered twice a month, by appointment, at no cost to City residents.

Used Oil Filter Exchange – Through state-won grants, Recycling partners with local auto parts stores to educate DIY auto mechanics on the process of recycling used oil and oil filters.

Composting Workshops – The workshops include demonstration and instruction in building and maintaining a backyard compost pile and worm bin (vermicomposting). In addition to promoting waste reduction and diversion, the workshop explains the issue of organic waste, which comprises 40% of the City's waste stream.

We Clean Escondido – Program recognizing volunteer litter-collection efforts. The City provides litter bags and vests to groups which adopt specific areas of the City to clean on a monthly basis.

SCHOOL DISTRICT RECYCLING - Recycling collaborates with the elementary school district through several avenues. An annual Earth Day poster contest encompasses all of the City's K-8 public and private schools. The contest culminates with the mayor lauding 30 finalists at a ceremony held in City Council Chambers.

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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 newly revised 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**

- Increase in employee services is primarily due to salary increases and increase in PERS-Unfunded Liability and workers' compensation costs
- Decrease in amount projected for Recycled Product Purchases offset by an added amount needed to revamp all commercial and residential waste and recycling services, per SB1383 state legislation requirements

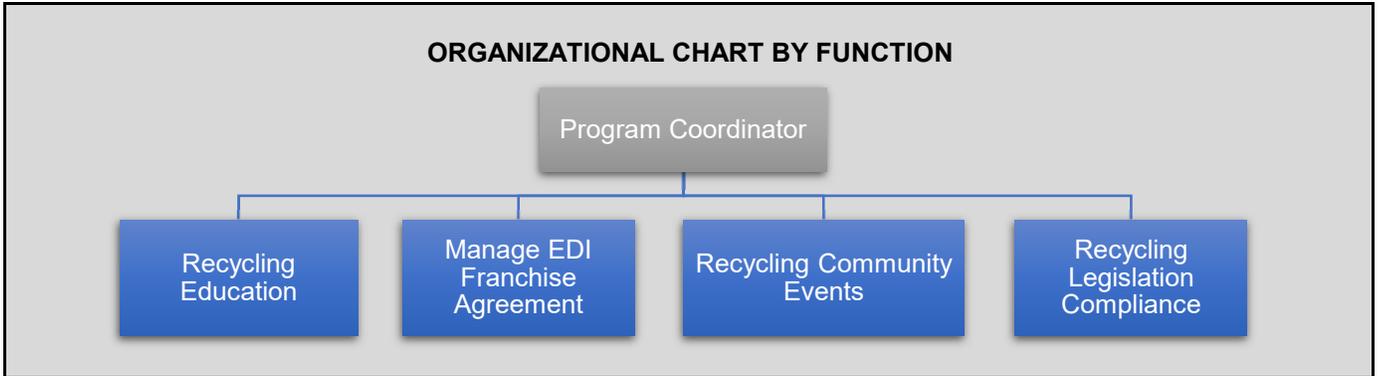
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECYCLING AND WASTE REDUCTION**

- Decrease in internal service charges, primarily building maintenance charges
- \$70,000 transfer in from Wastewater fund to provide funding for excess costs compared to total revenue

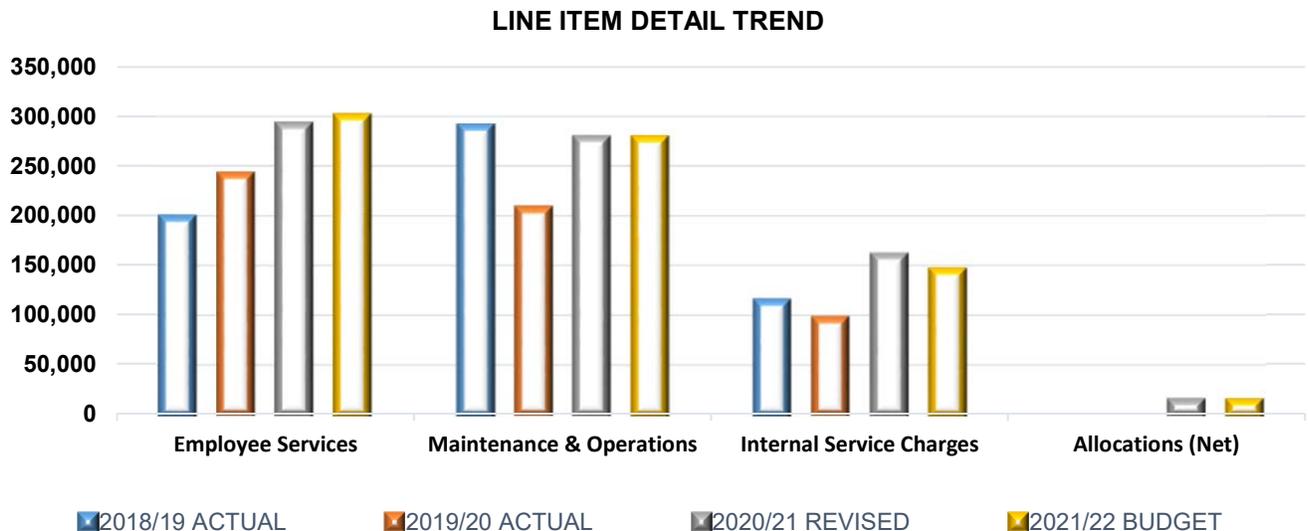
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**RECYCLING AND WASTE REDUCTION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	2.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	1.4	1.4	1.4	1.4
Department Total	<u>3.4</u>	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>
<b>BUDGET:</b>				
Employee Services	\$197,161	\$240,183	\$290,460	\$298,860
Maintenance & Operations	288,745	205,779	276,920	276,920
Internal Service Charges	112,900	94,890	158,810	144,760
Allocations	<u>0</u>	<u>0</u>	<u>12,630</u>	<u>12,830</u>
Total Budget	<u>\$598,806</u>	<u>\$540,852</u>	<u>\$738,820</u>	<u>\$733,370</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>561-407 RECYCLING AND WASTE REDUCTION</b>					
5001	REGULAR FULL-TIME	\$113,918	\$154,231	\$166,010	\$168,420
5004	TEMPORARY PART-TIME	22,816	13,472	27,000	27,000
5020	OVERTIME	0	343	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	5,863	8,236	9,010	8,370
5026	PERS-NORMAL COST	14,177	17,609	22,190	21,570
5029	PERS-UNFUNDED LIABILITY	29,305	33,505	50,000	55,670
5027	MEDICAL	10,493	10,814	11,680	12,170
5028	WORKERS' COMPENSATION	590	1,972	3,070	4,160
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>197,161</b>	<b>240,183</b>	<b>290,460</b>	<b>298,860</b>
5101	OFFICE/OPERATING SUPPLIES	5,083	5,831	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	135,521	185,725	120,000	120,000
5138	PRIOR PERIOD EXPENSE	28,617	0	0	0
5160	TRAINING AND MEETINGS	72	280	6,000	6,000
5162	DUES & SUBSCRIPTIONS	438	0	500	500
5167	ADVERTISING AND PRINTING	7,984	11,867	7,000	7,000
5170	UTILITIES	4,475	0	0	0
5173	OTHER TELEPHONE	223	20	0	0
5190	OTHER EXPENSE	106,331	2,056	132,720	132,720
<b>TOTAL, M &amp; O</b>		<b>288,745</b>	<b>205,779</b>	<b>276,920</b>	<b>276,920</b>
5125	BUILDING MAINTENANCE	98,660	82,440	141,840	122,990
5164	FLEET SERVICES	3,575	3,575	3,470	5,630
5165	DUPLICATING	0	0	0	370
5178	NETWORK & SYSTEMS ADMINISTRATION	5,520	5,165	7,320	7,960

**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>561-407 RECYCLING AND WASTE REDUCTION</b>				
5183 INSURANCE	5,145	3,710	6,180	7,810
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>112,900</b>	<b>94,890</b>	<b>158,810</b>	<b>144,760</b>
<b>SUBTOTAL, BUILDING MAINTENANCE</b>	<b>598,806</b>	<b>540,852</b>	<b>726,190</b>	<b>720,540</b>
5901 ALLOCATED IN	0	0	12,630	12,830
<b>TOTAL, RECYCLING AND WASTE REDUCTION</b>	<b>\$598,806</b>	<b>\$540,852</b>	<b>\$738,820</b>	<b>\$733,370</b>





# ***Internal Service Funds***



**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Internal Service Fund Sources and Uses**

**BUILDING MAINTENANCE**

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

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Council	\$46,420
City Manager	67,050
City Attorney	64,470
City Clerk	67,660
City Treasurer	16,840
Finance	84,460
Human Resources/Risk Mgmt.	77,480
Information Systems Administration	86,790
Recreation	349,730
Library	171,080
Older Adult Services	279,710
Communications	5,970
Planning/Building/Code Enforcement	140,080
Engineering	225,790
Maintenance/Streets	68,380
Maintenance/Parks	323,600
Radio Communications	6,030
Police	1,337,820
Fire	335,230
Center for the Arts	682,860
CDBG Administration	9,710
Successor Agency-Housing	4,720
Water/Lakes	506,850
Wastewater/Environmental Programs	257,630
Recycling and Waste Reduction	122,990
Duplicating	10,000
Fleet Services	142,680
<b>TOTAL, Charges to Departments</b>	<b>5,492,030</b>
Use of Available Fund Balance	56,250
<b>TOTAL, Sources</b>	<b><u><u>\$5,548,280</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$2,754,360
Maintenance and Operations	2,502,320
Internal Service Charges	163,370
Allocations	23,830
<b>TOTAL, Operating Budget</b>	<b>5,443,880</b>
CEC Loan Principal	103,830
SDG&E Loan Principal	570
<b>TOTAL, Uses</b>	<b><u><u>\$5,548,280</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BUILDING MAINTENANCE**



**DESCRIPTION**

The Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected departments operating budget and deposited into the Building Maintenance Fund. This fund may also accumulate reserves that can be used for major repairs, unanticipated expenses, and planned capital projects.

Facility Maintenance - Facility maintenance performs a variety of services such as preventative maintenance, minor work orders, small remodels, capital project management, and energy conservation for all City departments.

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City's major facilities. They are also typically responsible for opening and securing their assigned building.

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 temporary part-time positions and related overhead due to the hiring of new part time custodians to clean City owned buildings, partially offset by decrease in amount projected for contracted custodial services

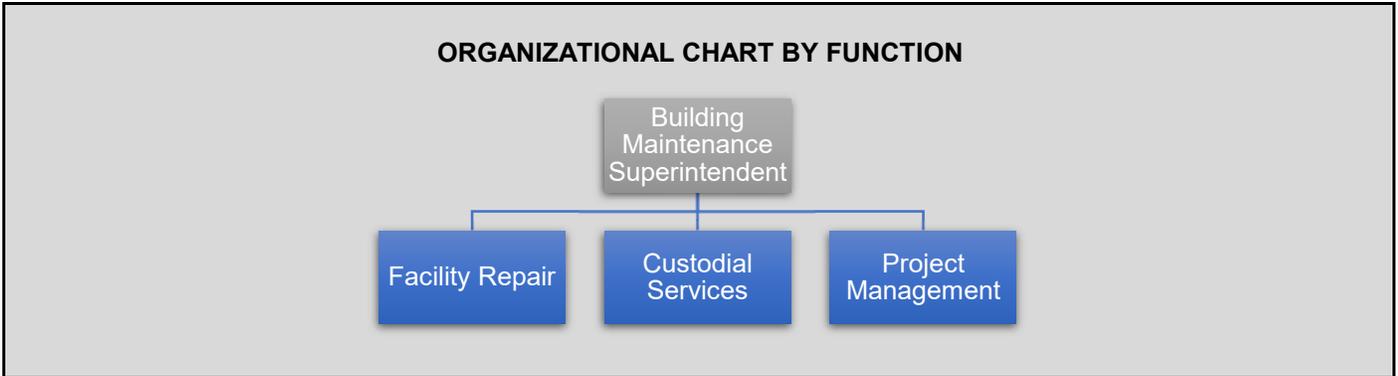
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BUILDING MAINTENANCE**

- Increase in medical costs due to projected increase in medical insurance premiums.
- Increase in workers' compensation insurance rates due to anticipated large claim payouts
- Increase in amount projected for Custodial Supplies due to additional supplies required to clean City facilities.
- Overall decrease in M & O primarily due to decrease in contracted custodial services
- \$199,000 increase in charges to the General Fund

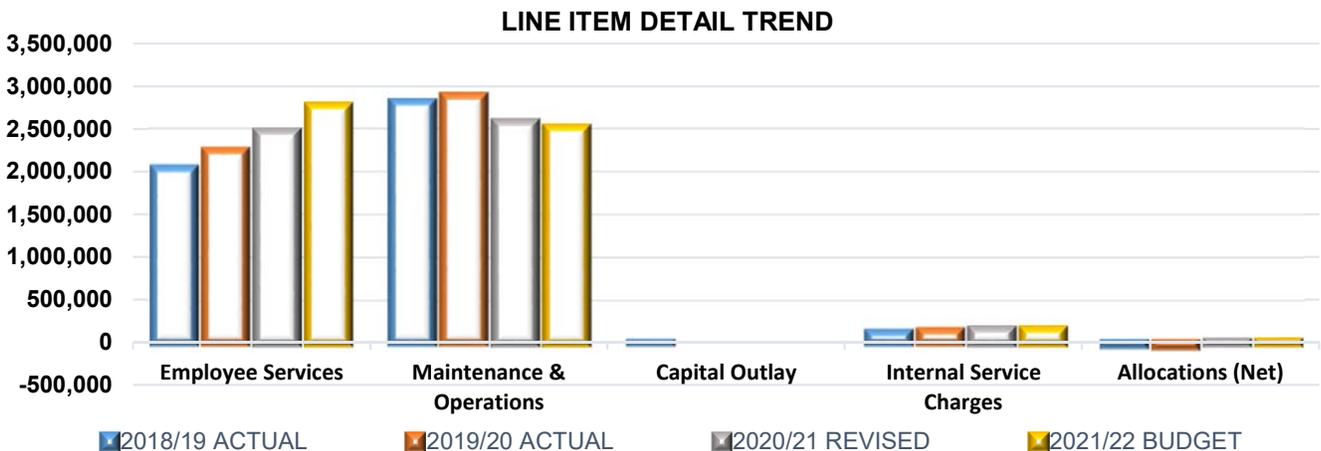
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BUILDING MAINTENANCE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	14.0	16.0	16.0	16.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	22.2	22.2	22.2	31.5
Department Total	<u>37.0</u>	<u>39.0</u>	<u>39.0</u>	<u>48.3</u>
<b>BUDGET:</b>				
Employee Services	\$2,028,999	\$2,233,161	\$2,459,030	\$2,754,360
Maintenance & Operations	2,800,593	2,873,120	2,567,320	2,502,320
Capital Outlay	31	0	0	0
Internal Service Charges	121,055	136,200	169,320	163,370
Allocations (Net)	<u>(27,594)</u>	<u>(45,212)</u>	<u>22,800</u>	<u>23,830</u>
Total Budget	<u>\$4,923,083</u>	<u>\$5,197,269</u>	<u>\$5,218,470</u>	<u>\$5,443,880</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>650-450</b>	<b>BUILDING MAINTENANCE</b>				
5001	REGULAR FULL-TIME	\$799,032	\$957,148	\$1,065,590	\$1,072,590
5003	REGULAR PART-TIME	29,610	32,286	30,810	31,150
5004	TEMPORARY PART-TIME	363,506	370,724	444,050	630,370
5020	OVERTIME	160,662	160,658	130,000	130,000
5025	OTHER EMPLOYEE OVERHEAD	40,932	47,074	50,100	52,180
5026	PERS-NORMAL COST	104,729	122,519	130,330	143,330
5029	PERS-UNFUNDED LIABILITY	232,311	254,055	298,090	349,070
5027	MEDICAL	173,130	177,422	188,270	196,240
5028	WORKERS' COMPENSATION	109,749	93,549	102,630	129,790
5030	FLEXIBLE BENEFITS	15,338	17,726	19,160	19,640
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,028,999</b>	<b>2,233,161</b>	<b>2,459,030</b>	<b>2,754,360</b>
5101	OFFICE/OPERATING SUPPLIES	7,704	13,837	7,010	7,010
5102	CUSTODIAL SUPPLIES	93,150	79,705	95,000	115,000
5126	MAINTENANCE OF EQUIPMENT	0	0	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,511,441	1,496,943	1,086,850	1,001,850
5139	OTHER BUILDING REPAIRS/MAINTENANCE	170,994	201,571	240,740	240,740
5160	OTHER BUILDING REPAIRS/MAINTENANCE	1,625	0	0	0
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5166	OTHER DUPLICATING	0	0	1,400	1,400
5167	ADVERTISING & PRINTING	627	416	0	0
5170	UTILITIES	966,647	1,037,905	1,090,000	1,090,000
5171	WATER	23,246	24,321	23,000	23,000
5173	OTHER TELEPHONE	7,749	7,112	11,000	11,000
5180	RENT	2,825	382	2,000	2,000
5501	INTEREST	14,585	10,929	7,070	7,070
	<b>TOTAL, M &amp; O</b>	<b>2,800,593</b>	<b>2,873,120</b>	<b>2,567,320</b>	<b>2,502,320</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>650-450</b>	<b>BUILDING MAINTENANCE</b>				
5206	COMPUTER EQUIPMENT	31	0	0	0
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>
5127	WAREHOUSE	0	0	15,080	11,020
5164	FLEET SERVICES	50,175	66,870	76,080	67,880
5165	DUPLICATING	195	105	530	0
5172	TELECOMMUNICATIONS	1,555	955	890	900
5174	RADIO COMMUNICATIONS	1,680	1,670	1,700	1,620
5175	MAIL & MOBILE SERVICES	0	0	0	1,140
5178	NETWORK & SYSTEMS ADMINISTRATION	16,415	15,485	17,340	14,560
5183	INSURANCE	51,035	51,115	57,700	66,250
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>121,055</b>	<b>136,200</b>	<b>169,320</b>	<b>163,370</b>
	<b>SUBTOTAL, BUILDING MAINTENANCE</b>	<b>4,950,677</b>	<b>5,242,480</b>	<b>5,195,670</b>	<b>5,420,050</b>
5901	ALLOCATED IN	9,250	19,745	22,800	23,830
5902	ALLOCATED OUT	(36,844)	(64,957)	0	0
	<b>TOTAL, BUILDING MAINTENANCE</b>	<b>\$4,923,083</b>	<b>\$5,197,269</b>	<b>\$5,218,470</b>	<b>\$5,443,880</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$16,880
Maintenance/Streets	11,260
Water	82,750
Lakes	5,840
Wastewater	8,390
Building Maintenance	11,020
Fleet	23,630
<b>TOTAL, Sources</b>	<b><u><u>\$159,770</u></u></b>

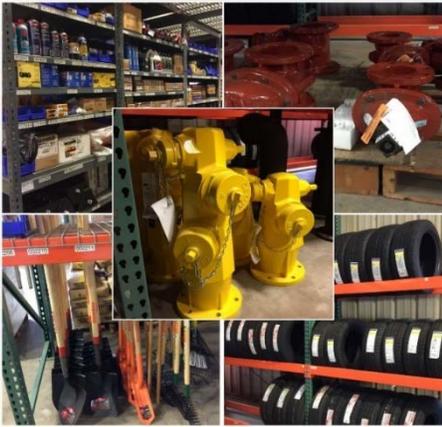
**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$116,660
Maintenance and Operations	5,510
Internal Service Charges	37,560
<b>TOTAL, Operating Budget</b>	<b><u>159,730</u></b>
Add to Available Fund Balance	40
<b>TOTAL, Uses</b>	<b><u><u>\$159,770</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WAREHOUSE**

**DESCRIPTION**



The City's Warehouse provides a centralized warehouse location to store goods and materials that are necessary for daily operations, and essential for unforeseen emergencies, immediate repairs, 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 16,000 single item purchases by various Departments within a fiscal year.

**DEPARTMENT PRIORITIES**

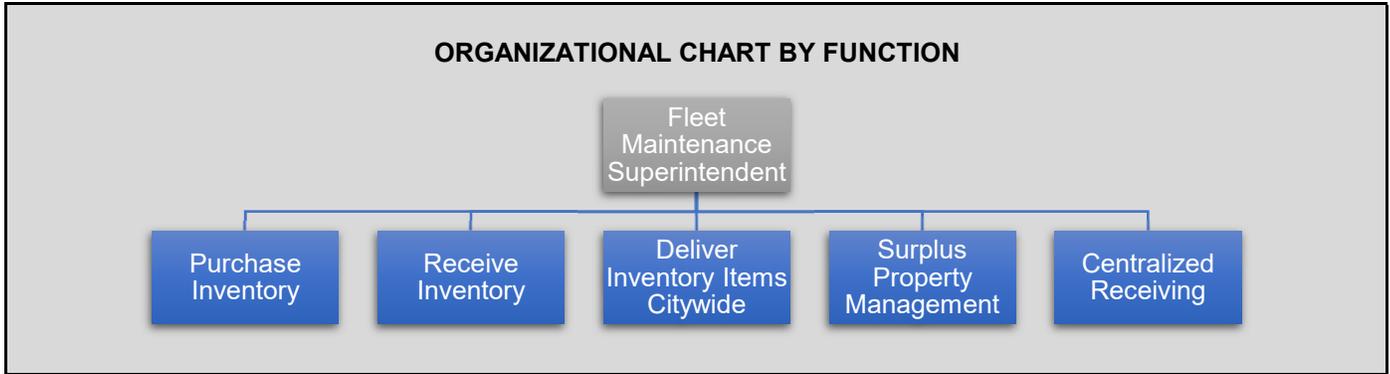
- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork and streamlines the payment process
- Reduce per unit cost by securing competitive contracts and reducing transportation costs

**MAJOR BUDGET IMPACTS**

- Added one regular part-time 1,500 hour position to relieve Fleet Services and Public Works from coverage issues due to deliveries, scheduled vacations, and sick leave.
- Elimination of Allocations In from the Finance department in the amount of \$28,450

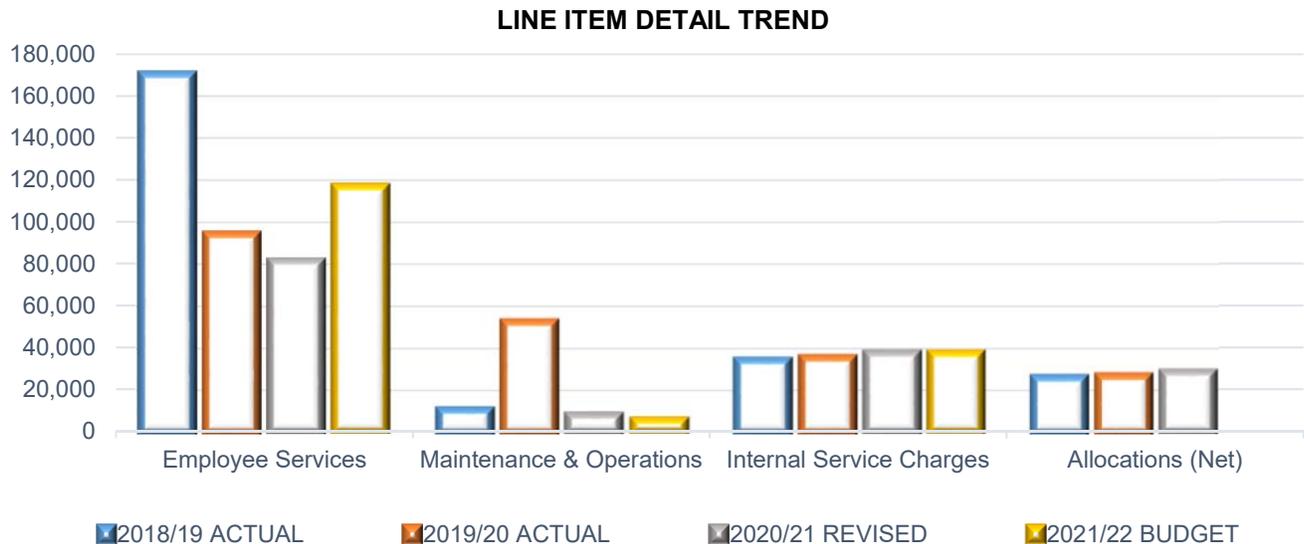
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WAREHOUSE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	2.0	2.0	1.0	1.0
Temporary Part-Time (FTE)	0.8	0.8	0.0	1.2
Department Total	<u>2.8</u>	<u>2.8</u>	<u>1.0</u>	<u>2.2</u>
<b>BUDGET:</b>				
Employee Services	\$170,141	\$94,112	\$81,250	\$116,660
Maintenance & Operations	10,557	52,459	7,970	5,510
Internal Service Charges	34,145	35,385	37,540	37,560
Allocations (Net)	25,965	26,780	28,450	0
Total Budget	<u>\$240,807</u>	<u>\$208,736</u>	<u>\$155,210</u>	<u>\$159,730</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>652-710</b>	<b>WAREHOUSE</b>				
5001	REGULAR FULL-TIME	\$100,793	\$41,080	\$48,190	\$43,720
5004	TEMPORARY PART-TIME	7,069	5,613	0	24,600
5020	OVERTIME	495	2,254	300	300
5025	OTHER EMPLOYEE OVERHEAD	3,997	1,834	2,020	2,280
5026	PERS-NORMAL COST	10,166	4,606	5,540	7,550
5029	PERS-UNFUNDED LIABILITY	26,510	30,310	14,510	14,450
5027	MEDICAL	9,777	4,312	5,840	16,370
5028	WORKERS' COMPENSATION	9,599	4,090	4,850	7,390
5030	FLEXIBLE BENEFITS	1,735	12	0	0
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>170,141</b>	<b>94,112</b>	<b>81,250</b>	<b>116,660</b>
5101	OFFICE/OPERATING SUPPLIES	1,447	3,882	2,090	2,130
5126	MAINTENANCE OF EQUIPMENT	220	126	400	400
5131	PROFESSIONAL SERVICES	727	18,551	480	480
5190	OTHER EXPENSE	8,162	0	5,000	2,500
5193	SOFTWARE	0	29,900	0	0
	<b>TOTAL, M &amp; O</b>	<b>10,557</b>	<b>52,459</b>	<b>7,970</b>	<b>5,510</b>
5164	FLEET SERVICES	18,790	18,790	19,340	20,260
5172	TELECOMMUNICATIONS	2,235	945	1,320	1,340
5178	NETWORK & SYSTEMS ADMINISTRATION	5,665	7,745	8,900	6,780
5183	INSURANCE	7,455	7,905	7,980	9,180
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>34,145</b>	<b>35,385</b>	<b>37,540</b>	<b>37,560</b>
	<b>SUBTOTAL, WAREHOUSE</b>	<b>214,842</b>	<b>181,956</b>	<b>126,760</b>	<b>159,730</b>
5901	ALLOCATED IN	25,965	27,145	28,450	0
5902	ALLOCATED OUT	0	(365)	0	0
	<b>TOTAL, WAREHOUSE</b>	<b>\$240,807</b>	<b>\$208,736</b>	<b>\$155,210</b>	<b>\$159,730</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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	\$4,030
Recreation	29,470
Planning	3,610
Code Enforcement	61,900
Building	30,950
Engineering	64,180
Maintenance/Streets	1,006,920
Maintenance/Parks	166,190
Police	1,282,770
Fire	1,290,320
Non-Departmental	29,030
CDBG Administration	1,940
Water	972,950
Canal	95,980
Lakes	188,030
Wastewater	733,030
Recycled Water	9,830
Environmental Programs	47,780
Recycling and Waste Reduction	5,630
Building Maintenance	67,880
Warehouse	20,260
Network & Systems Administration	4,600
<b>TOTAL, Charges to Departments</b>	<b>6,117,280</b>
Accident Recovery	50,000
Interest	125,000
Use of Available Fund Balance	36,980
<b>TOTAL, Sources</b>	<b>\$6,329,260</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$1,488,620
Maintenance and Operations	2,152,440
Capital Outlay	2,426,440
Internal Service Charges	237,930
Allocations	23,830
<b>TOTAL, Uses</b>	<b>\$6,329,260</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FLEET SERVICES**



**DESCRIPTION**

The Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, replacement, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment. Funds are collected on an annual basis through each affected department's operating budget and deposited into the Fleet Fund. The Fleet Fund also accumulates reserves for future vehicle and equipment purchases

on a predetermined replacement schedule.

Fleet Maintenance - The Fleet Services Department centralizes the management of the City's fleet of vehicles and equipment, performing a variety of services, including preventative maintenance, diagnostics, major and minor repair, component overhauls, fabrication, emission testing and certification, emergency vehicle outfitting, and compliance for all City departments. This centralized approach sets Citywide priorities for fleet equipment maintenance and replacement.

Capital - The Fleet Services Department maintains more than 650 pieces of equipment and vehicles along with an additional 150 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

Other Fleet Services - Fleet Services is responsible for providing fuels (gasoline, diesel, and propane) for all City vehicles and equipment. Fleet staff review and write City policies and procedures regarding use of vehicles and equipment. Fleet also assists the Risk & Safety Division with vehicle and equipment training.

**DEPARTMENT PRIORITIES**

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program
- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FLEET SERVICES**

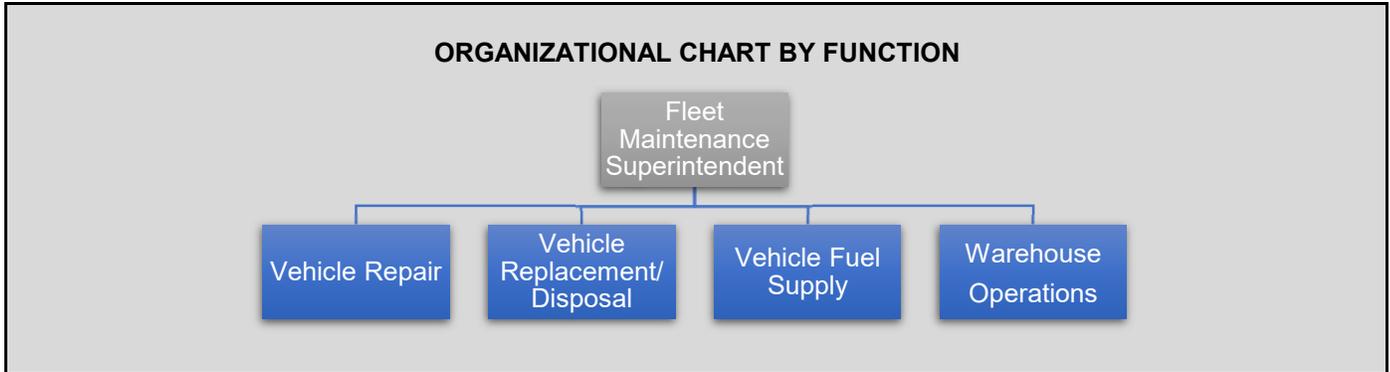
- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles, while transitioning towards electric vehicles, in an effort to coincide with the City's current and future Climate Action Plan (CAP)

**MAJOR BUDGET IMPACTS**

- Increase in overtime in order to decrease costly outsourcing, offset by decrease in Outside Repairs projection
- Increase in medical insurance projections
- Increase in professional services due to the addition of costs related to Aerial Lift testing that is now required quarterly and other increases for various contract costs
- Decrease in lease principal and interest amounts due to final lease payment being made for fire ladder truck during fiscal year 2020/21.
- Change in capital outlay due to the types and amounts of vehicles projected to be replaced in fiscal year 2021/22 compared to fiscal year 2020/21. Transitioning towards electric/hybrid vehicles. \$2.8 million in vehicle replacements have been deferred out to future years.
- \$477,000 increase in charges to General fund departments, primarily to Fire

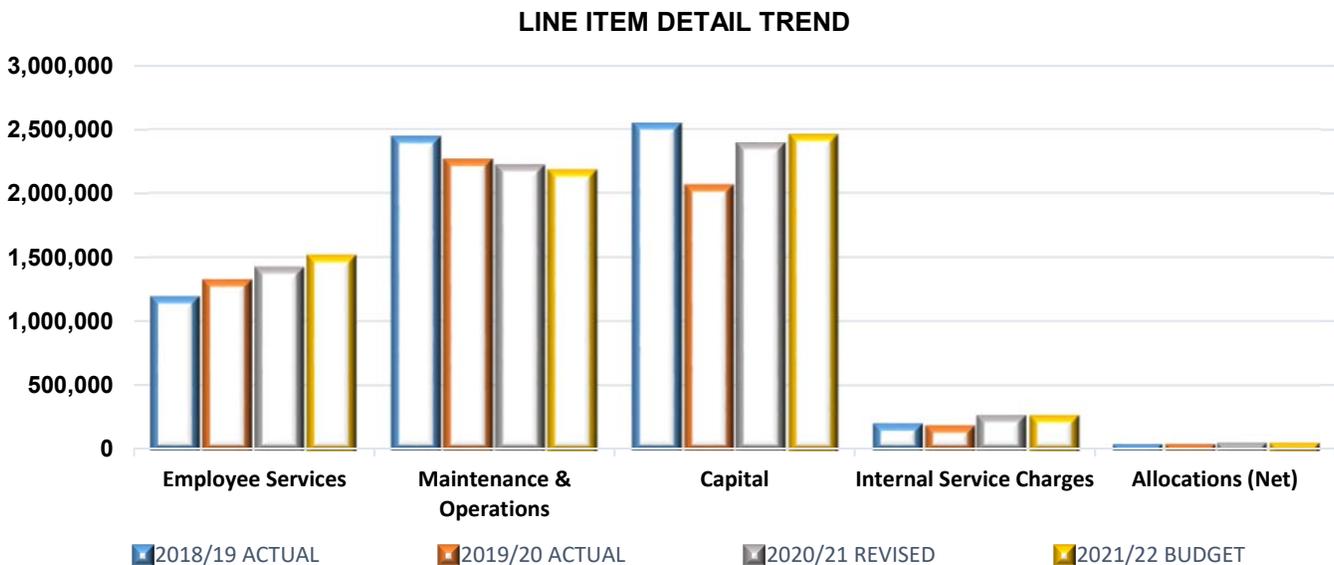
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**FLEET SERVICES**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	12.0	12.0	12.0	12.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>
<b>BUDGET:</b>				
Employee Services	\$1,165,217	\$1,291,571	\$1,394,750	\$1,488,620
Maintenance & Operations	2,410,718	2,234,464	2,188,860	2,152,440
Capital Outlay	2,515,507	2,033,068	2,362,000	2,426,440
Internal Service Charges	170,695	157,175	237,290	237,930
Allocations (Net)	9,250	8,933	22,800	23,830
Total Budget	<u>\$6,271,386</u>	<u>\$5,725,211</u>	<u>\$6,205,700</u>	<u>\$6,329,260</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>653-715</b>	<b>FLEET SERVICES</b>				
5001	REGULAR FULL-TIME	\$635,824	\$723,674	\$811,230	\$817,240
5004	TEMPORARY PART-TIME	24,851	15,767	0	0
5020	OVERTIME	62,179	68,976	30,900	70,900
5025	OTHER EMPLOYEE OVERHEAD	26,169	28,630	30,830	30,510
5026	PERS-NORMAL COST	61,632	70,791	79,970	81,270
5029	PERS-UNFUNDED LIABILITY	189,951	208,005	240,960	267,280
5027	MEDICAL	102,722	120,256	142,560	152,730
5028	WORKERS' COMPENSATION	53,488	45,149	47,530	57,520
5030	FLEXIBLE BENEFITS	8,402	10,323	10,770	11,170
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,165,217</b>	<b>1,291,571</b>	<b>1,394,750</b>	<b>1,488,620</b>
5101	OFFICE/OPERATING SUPPLIES	161,109	80,345	46,590	49,700
5111	GASOLINE	811,295	771,543	900,000	900,000
5112	OIL AND LUBRICANTS	32,681	39,865	40,000	40,000
5113	OTHER MOTIVE FUELS	293,538	337,234	300,000	300,000
5115	TIRES AND TUBES	160,003	155,767	145,000	145,000
5116	REPAIR PARTS	355,890	321,622	300,000	300,000
5117	OUTSIDE REPAIRS	360,084	283,306	250,000	210,000
5118	MOTIVE REPAIR PARTS	180	12,030	7,500	7,500
5119	ACCIDENT REPAIRS	75,597	110,825	70,000	70,000
5126	MAINTENANCE OF EQUIPMENT	17,787	9,895	5,000	5,000
5128	MAJOR MAINTENANCE	19,112	13,247	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	77,972	55,684	71,800	77,600
5160	TRAINING AND MEETINGS	3,378	2,102	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	3,114	2,000	140	140
5173	OTHER TELEPHONE	1,472	1,174	2,500	2,500
5182	INTEREST	15,545	10,509	5,330	0

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>653-715 FLEET SERVICES</b>				
5190 OTHER EXPENSE	21,963	27,318	30,000	30,000
<b>TOTAL, M &amp; O</b>	<b>2,410,718</b>	<b>2,234,464</b>	<b>2,188,860</b>	<b>2,152,440</b>
5208 MOTIVE EQUIPMENT	2,515,507	2,033,068	2,362,000	2,426,440
<b>TOTAL, CAPITAL OUTLAY</b>	<b>2,515,507</b>	<b>2,033,068</b>	<b>2,362,000</b>	<b>2,426,440</b>
5125 BUILDING MAINTENANCE	112,500	102,875	161,390	142,680
5127 WAREHOUSE	0	0	18,430	23,630
5165 DUPLICATING	880	815	490	390
5172 TELECOMMUNICATIONS	2,530	1,260	1,770	1,790
5174 RADIO COMMUNICATIONS	2,520	2,510	2,570	2,430
5175 MAIL & MOBILE SERVICES	0	0	0	380
5178 NETWORK & SYSTEMS ADMINISTRATION	11,190	10,325	11,770	19,540
5183 INSURANCE	41,075	39,390	40,870	47,090
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>170,695</b>	<b>157,175</b>	<b>237,290</b>	<b>237,930</b>
<b>SUBTOTAL, FLEET SERVICES</b>	<b>6,262,136</b>	<b>5,716,278</b>	<b>6,182,900</b>	<b>6,305,430</b>
5901 ALLOCATED IN	9,250	19,750	22,800	23,830
5902 ALLOCATED OUT	0	(10,817)	0	0
<b>TOTAL, FLEET SERVICES</b>	<b>\$6,271,386</b>	<b>\$5,725,211</b>	<b>\$6,205,700</b>	<b>\$6,329,260</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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:**

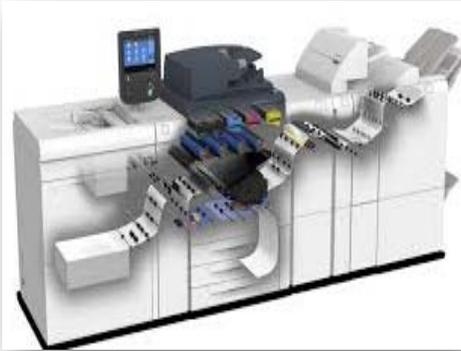
<u>Charges to Departments:</u>	
City Council	\$2,330
City Manager	3,370
City Attorney	11,970
City Clerk	4,880
Finance	28,260
Human Resources	12,990
Risk Management	480
Information Systems	520
Recreation	8,280
Library	21,060
Older Adult Services	13,590
Communications	470
Planning	29,210
Code Enforcement	23,790
Building	6,150
Engineering	13,480
Maintenance/Streets	15,120
Police	59,140
Fire & Emergency Management	14,700
Non-Departmental/Education Compact	2,650
CDBG Administration	1,210
Housing	1,430
Water/Lakes	14,160
Wastewater/Environmental Programs	7,650
Recycling & Waste Reduction	370
Fleet Services	390
Network & Systems Administration	80
Benefits Administration	900
Workers' Compensation	260
<b>TOTAL, Charges to Departments</b>	<b>298,890</b>
Use of Available Fund Balance	9,820
<b>TOTAL, Sources</b>	<b>\$308,710</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$92,560
Maintenance and Operations	175,750
Internal Service Charges	16,000
Allocations	24,400
<b>TOTAL, Uses</b>	<b>\$308,710</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DUPLICATING**



**DESCRIPTION**

The Duplicating division of Information Systems provides low-cost copying and high-quality printing services for all City departments. Duplicating offers full-color and one-color copying, printing, and finishing work such as binding, cutting, folding, stapling, hole-punching, and laminating. Duplicating also maintains an extensive database of recurring duplicating jobs for each department and helps prepare City Council agendas and City Budget Documents.

Funding is provided through charges to other departments based on actual usage.

**DEPARTMENT PRIORITIES**

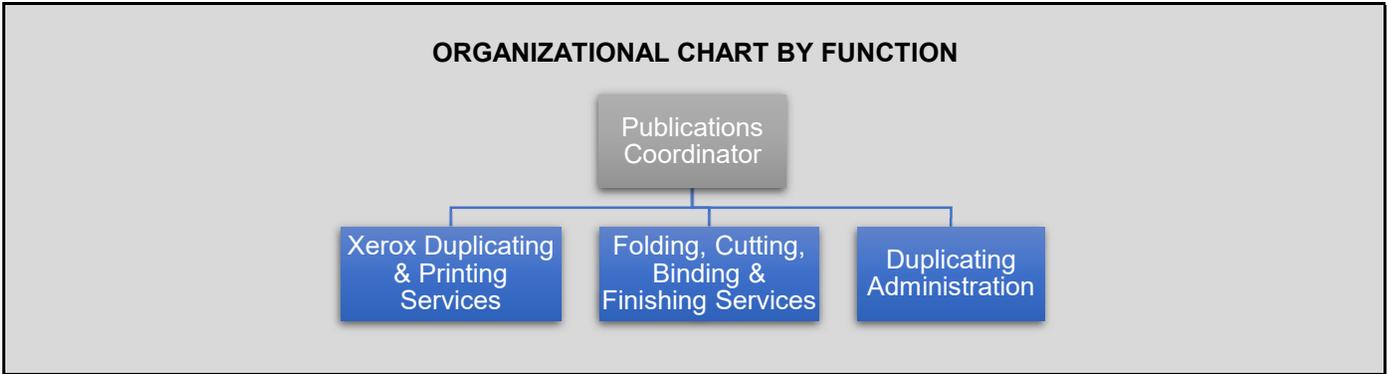
- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- Monitor usage on all multi-function devices in an effort to reduce contract overages

**MAJOR BUDGET IMPACTS**

- None; total department budget is consistent with the prior year.

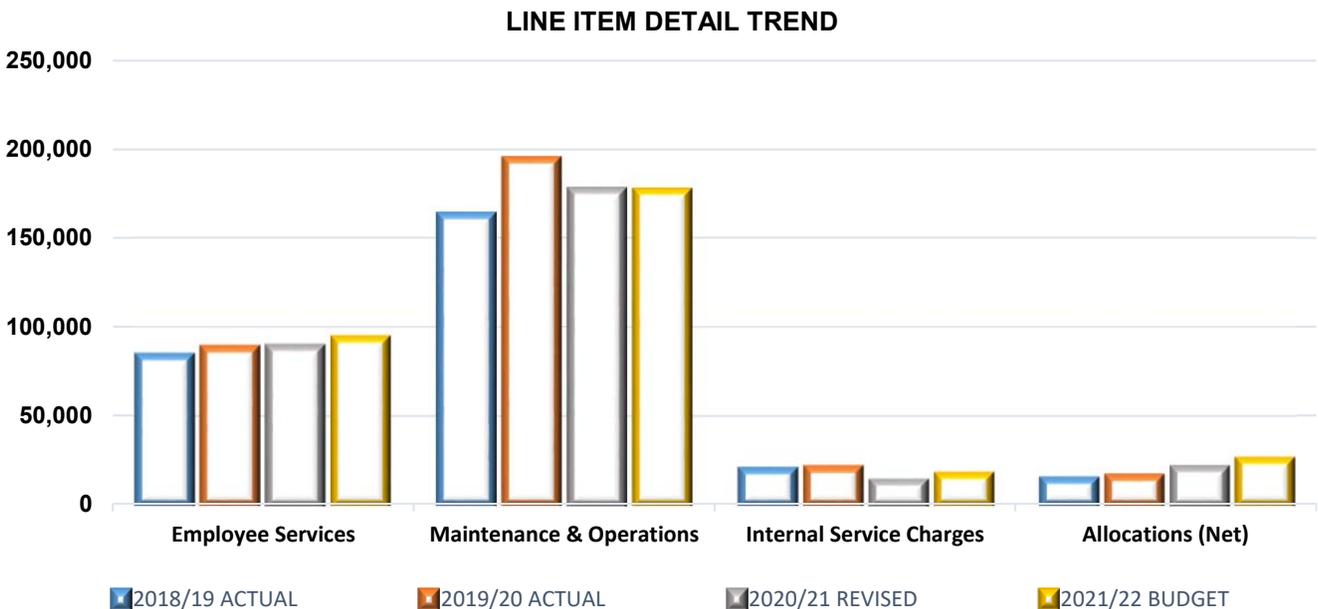
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DUPLICATING**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	\$82,839	\$87,405	\$88,310	\$92,560
Maintenance & Operations	162,232	193,469	176,140	175,750
Internal Service Charges	18,680	19,705	12,390	16,000
Allocations (Net)	13,300	15,000	20,030	24,400
<b>Total Budget</b>	<u>\$277,051</u>	<u>\$315,578</u>	<u>\$296,870</u>	<u>\$308,710</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>654-770</b>	<b>DUPLICATING</b>				
5001	REGULAR FULL-TIME	\$48,930	\$50,762	\$49,380	\$51,360
5025	OTHER EMPLOYEE OVERHEAD	2,014	2,073	2,040	2,010
5026	PERS-NORMAL COST	5,107	5,602	5,680	5,670
5029	PERS-UNFUNDED LIABILITY	12,270	13,725	14,870	16,320
5027	MEDICAL	11,161	11,484	12,380	12,870
5028	WORKERS' COMPENSATION	210	582	780	1,080
5030	FLEXIBLE BENEFITS	3,145	3,176	3,180	3,250
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>82,839</b>	<b>87,405</b>	<b>88,310</b>	<b>92,560</b>
5101	OFFICE/OPERATING SUPPLIES	18,519	24,788	25,000	25,000
5126	MAINTENANCE OF EQUIPMENT	0	3,988	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	143,714	164,692	147,140	146,750
	<b>TOTAL, M &amp; O</b>	<b>162,232</b>	<b>193,469</b>	<b>176,140</b>	<b>175,750</b>
5125	BUILDING MAINTENANCE	12,365	14,235	6,730	10,000
5172	TELECOMMUNICATIONS	1,010	425	440	450
5178	NETWORK & SYSTEMS ADMINISTRATION	2,795	2,580	2,970	2,710
5183	INSURANCE	2,510	2,465	2,250	2,840
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>18,680</b>	<b>19,705</b>	<b>12,390</b>	<b>16,000</b>
	<b>SUBTOTAL, DUPLICATING</b>	<b>263,751</b>	<b>300,578</b>	<b>276,840</b>	<b>284,310</b>
5901	ALLOCATED IN	13,300	15,000	20,030	24,400
	<b>TOTAL, DUPLICATING</b>	<b>\$277,051</b>	<b>\$315,578</b>	<b>\$296,870</b>	<b>\$308,710</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Internal Service Fund Sources and Uses**

**TELECOMMUNICATIONS**

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

**Sources of Funds:**

Charges to Departments:

City Council	\$1,570
City Manager	1,790
City Attorney	3,130
City Clerk	2,460
City Treasurer	230
Finance	6,710
Human Resources	2,240
Risk Management	1,120
Information Systems	5,140
Recreation	14,590
Library	14,410
Older Adult Services/Sr. Nutrition	8,030
Communications/Digital Media Services	1,120
Planning	3,140
Code Enforcement	4,030
Building	2,690
Engineering	87,950
Maintenance/Streets	18,960
Radio Communications	4,060
Police	139,950
Fire	62,810
Center for the Arts	24,780
CDBG ADMIN	1,120
Successor Agency-Housing	1,340
Water/Lakes	28,810
Wastewater	24,840
Building Maintenance	900
Warehouse	1,340
Fleet Services	1,790
Duplicating	450
Network & Systems Administration	4,030
Workers' Compensation/Benefits Administration	900
Education COMPACT	3,800
Credit Union	7,100
<b>TOTAL, Sources</b>	<b>\$487,330</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$105,810
Maintenance and Operations	336,660
Internal Service Charges	9,670
Allocations	24,730
<b>TOTAL, Operating Budget</b>	<b>476,870</b>
Add to Available Fund Balance	10,460
<b>TOTAL, Uses</b>	<b>\$487,330</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**TELECOMMUNICATIONS**



**DESCRIPTION**

The Telecommunications division of Information Systems manages the City’s unified communication and collaboration services which include voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites.

Funding is provided through charges to other departments based on actual usage.

**DEPARTMENT PRIORITIES**

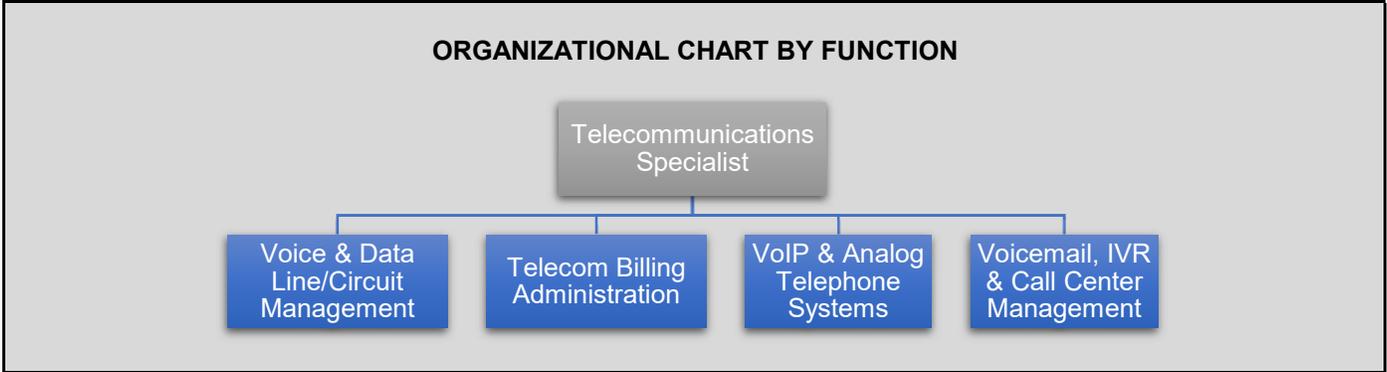
- Continue to provide the technology required to communicate with the public and internally to support the services provided by the City
- Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features.
- Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges.
- Identify where new technologies will lower costs while improving services and offering efficiencies

**MAJOR BUDGET IMPACTS**

- Decrease in M & O primarily for service providers due to strategic technology changes made by staff
- \$55,000 decrease in telecommunication charges to the General Fund

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

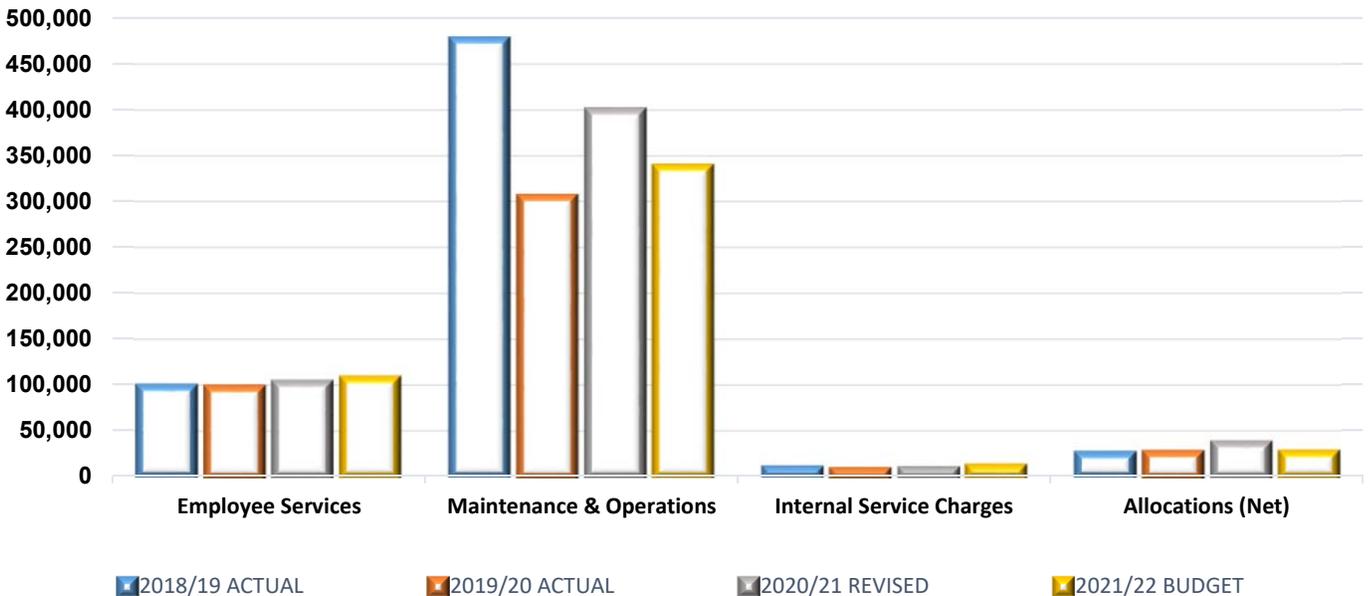
**TELECOMMUNICATIONS**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	\$96,326	\$96,458	\$101,150	\$105,810
Maintenance & Operations	475,717	304,052	398,300	336,660
Internal Service Charges	7,030	6,395	6,880	9,670
Allocations (Net)	23,000	25,271	34,770	24,730
<b>Total Budget</b>	<u>\$602,073</u>	<u>\$432,175</u>	<u>\$541,100</u>	<u>\$476,870</u>

**LINE ITEM DETAIL**



**CITY OF ESCONDIDO**  
**FY 2021/22 Operating Budget**  
**Line Item Detail**

	<u>2018/19</u> <u>ACTUAL</u>	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>REVISED</u>	<u>2021/22</u> <u>BUDGET</u>
<b>654-771 TELECOMMUNICATIONS</b>				
5001 REGULAR FULL-TIME	\$57,504	\$56,874	\$57,260	\$59,550
5020 OVERTIME	7,184	4,915	7,160	7,160
5025 OTHER EMPLOYEE OVERHEAD	2,261	2,308	2,280	2,250
5026 PERS-NORMAL COST	5,902	6,497	6,580	6,570
5029 PERS-UNFUNDED LIABILITY	14,225	15,945	17,240	18,930
5027 MEDICAL	5,552	5,742	6,190	6,440
5028 WORKERS' COMPENSATION	257	687	950	1,330
5030 FLEXIBLE BENEFITS	3,440	3,490	3,490	3,580
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>96,326</b>	<b>96,458</b>	<b>101,150</b>	<b>105,810</b>
5101 OFFICE/OPERATING SUPPLIES	305	(642)	1,000	1,000
5126 MAINTENANCE OF EQUIPMENT	105,181	35,050	41,000	44,500
5131 PROFESSIONAL SERVICES	2,644	976	16,400	10,000
5173 OTHER TELEPHONE	350,859	258,737	314,900	241,160
5194 MINOR OFFICE EQUIPMENT	16,727	9,931	25,000	40,000
<b>TOTAL, M &amp; O</b>	<b>475,717</b>	<b>304,052</b>	<b>398,300</b>	<b>336,660</b>
5175 MAIL & MOBILE SERVICES	0	0	0	100
5178 NETWORK & SYSTEMS ADMINISTRATION	4,125	3,875	4,360	6,690
5183 INSURANCE	2,905	2,520	2,520	2,880
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>7,030</b>	<b>6,395</b>	<b>6,880</b>	<b>9,670</b>
<b>SUBTOTAL, TELECOMMUNICATIONS</b>	<b>579,073</b>	<b>406,904</b>	<b>506,330</b>	<b>452,140</b>
5901 ALLOCATED IN	23,000	26,000	34,770	24,730
5902 ALLOCATED OUT	0	(729)	0	0
<b>TOTAL, TELECOMMUNICATIONS</b>	<b>\$602,073</b>	<b>\$432,175</b>	<b>\$541,100</b>	<b>\$476,870</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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	\$620
City Manager	450
City Attorney	2,360
City Clerk	2,060
Finance	43,900
Human Resources	1,030
Risk Management	250
Enterprise Software & Web Administration	100
Recreation	2,840
Library	2,770
Older Adult Services	140
Communications	360
Planning	19,370
Code Enforcement	55,930
Building	3,000
Engineering	4,050
Maintenance/Streets	6,620
Maintenance/Parks	1,520
Police	47,990
Fire	10,390
CDBG Administration	270
Housing	2,240
Water/Lakes	16,150
Wastewater	9,280
Building Maintenance/Fleet Services	1,520
Telecommunications	100
Network & Systems Administration	1,190
Workers' Compensation	180
Benefits Administration	7,440
<b>TOTAL, Charges to Departments</b>	<b>244,120</b>
Use of Available Fund Balance	3,530
<b>TOTAL, Sources</b>	<b><u>\$247,650</u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$97,000
Maintenance and Operations	109,520
Internal Service Charges	3,150
Allocations	37,980
<b>TOTAL, Uses</b>	<b><u>\$247,650</u></b>

## MAIL & MOBILE SERVICES



### DESCRIPTION

The Mail and Mobile Services division of Information Systems provides two main functions. The first function is traditional mail distribution, metering, and postage services. The second function of this division is to manage the cell phone services for all departments.

Funding is provided through charges to other departments based on actual usage and account management.

### DEPARTMENT PRIORITIES

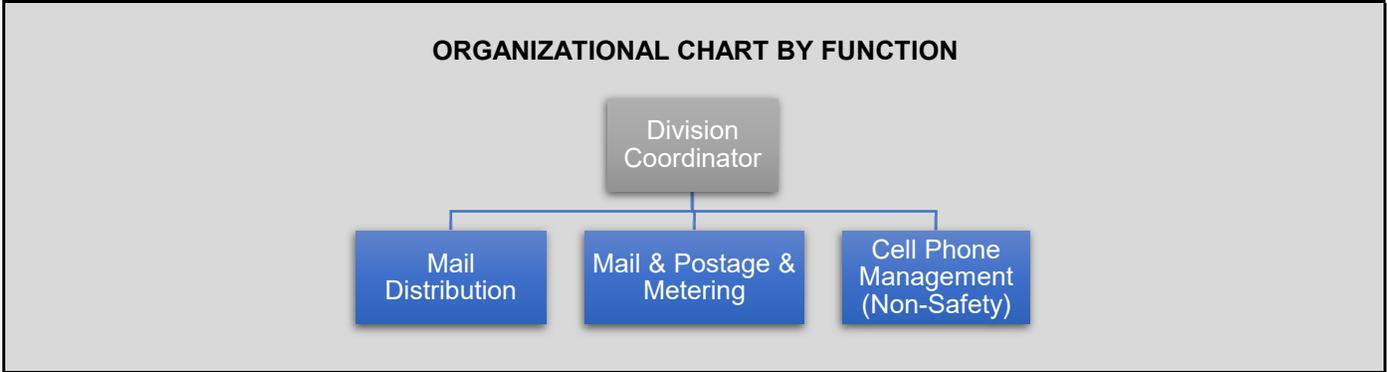
- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 700 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving and efficiencies

### MAJOR BUDGET IMPACTS

- Increase in Office Supplies due to increase in mandated requirements to use mail as a means of notification and an increase in the cost of USPS postage
- Increase in Professional Services primarily due to projected increase in delivery services contracts
- \$51,000 increase in mail and mobile services charges to the General Fund, primarily in the Police and Code Enforcement departments
- Overall increase of 200 cellular accounts that allow staff to be more productive in the field and slow the need for an increase in number of staff to meet City population growth

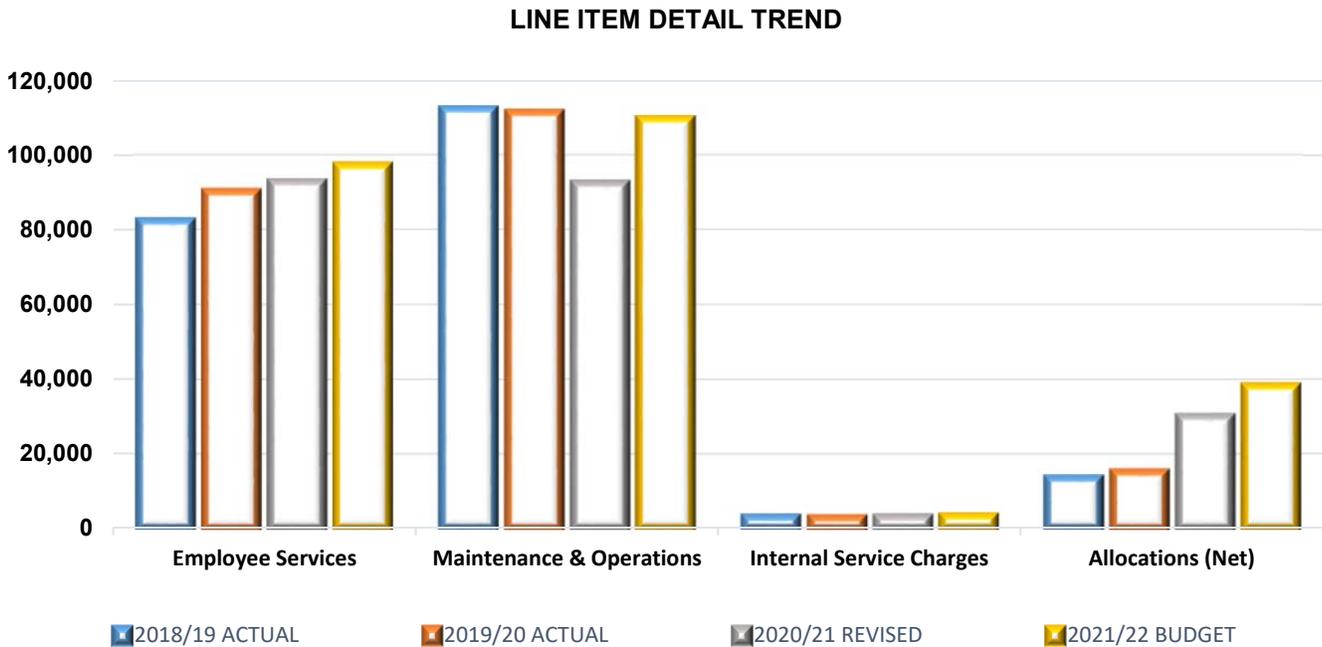
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**MAIL & MOBILE SERVICES**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	\$82,180	\$90,057	\$92,570	\$97,000
Maintenance & Operations	112,165	111,242	92,160	109,520
Internal Service Charges	2,820	2,695	2,920	3,150
Allocations (Net)	13,300	15,000	29,800	37,980
<b>Total Budget</b>	<u>\$210,465</u>	<u>\$218,994</u>	<u>\$217,450</u>	<u>\$247,650</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>654-772 MAIL &amp; MOBILE SERVICES</b>				
5001 REGULAR FULL-TIME	\$46,045	\$49,447	\$49,380	\$51,360
5025 OTHER EMPLOYEE OVERHEAD	1,928	2,030	2,040	2,010
5026 PERS-NORMAL COST	4,712	5,439	5,680	5,670
5029 PERS-UNFUNDED LIABILITY	10,580	13,320	14,870	16,320
5027 MEDICAL	15,756	16,213	16,640	17,310
5028 WORKERS' COMPENSATION	193	566	780	1,080
5030 FLEXIBLE BENEFITS	2,965	3,042	3,180	3,250
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>82,180</b>	<b>90,057</b>	<b>92,570</b>	<b>97,000</b>
5101 OPERATING SUPPLIES	71,197	69,551	54,200	64,760
5131 PROFESSIONAL SERVICES/CONTRACTS	38,925	39,933	37,240	44,040
5173 OTHER TELEPHONE	2,043	1,759	720	720
<b>TOTAL, M &amp; O</b>	<b>112,165</b>	<b>111,242</b>	<b>92,160</b>	<b>109,520</b>
5178 NETWORK & SYSTEMS ADMINISTRATION	1,405	1,290	1,480	1,360
5183 INSURANCE	1,415	1,405	1,440	1,790
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,820</b>	<b>2,695</b>	<b>2,920</b>	<b>3,150</b>
<b>SUBTOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>197,165</b>	<b>203,994</b>	<b>187,650</b>	<b>209,670</b>
5901 ALLOCATED IN	13,300	15,000	29,800	37,980
<b>TOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>\$210,465</b>	<b>\$218,994</b>	<b>\$217,450</b>	<b>\$247,650</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Internal Service Fund Sources and Uses**

**NETWORK & SYSTEMS ADMINISTRATION**

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Council	\$6,780
City Manager	18,450
City Attorney	26,490
City Clerk	14,810
City Treasurer	1,360
Finance	45,800
Human Resources/Risk Management	28,020
Information Systems	29,410
Recreation	47,160
Library	162,850
Older Adult Services/Sr. Nutrition	10,760
Communications/Digital Media Services	25,480
Planning	29,550
Code Enforcement	36,900
Building	21,330
Engineering	58,480
Maintenance/Streets	76,990
Maintenance/Parks	5,250
Police	603,470
Fire/Emergency Management	208,140
Center for the Arts	74,840
Non-Departmental	58,180
CDBG Administration	5,340
Successor Agency-Housing	3,930
Water/Canal/Lakes	168,410
Wastewater/Recycled Water/Environmental Programs	229,200
Recycling and Waste Reduction	7,960
Building Maintenance	14,560
Warehouse	6,780
Fleet Services	19,540
Duplicating	2,710
Telecommunications	6,690
Mail & Mobile Services	1,360
Workers' Compensation/Benefits Administration	3,890
Credit Union	16,490
Escondido Education Compact	2,200
<b>TOTAL, Charges to Departments</b>	<b>2,079,560</b>
Use of Available Fund Balance	88,030
<b>TOTAL, Sources</b>	<b>\$2,167,590</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$1,500,680
Maintenance and Operations	606,800
Internal Service Charges	28,630
Allocations	31,480
<b>TOTAL, Uses</b>	<b>\$2,167,590</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

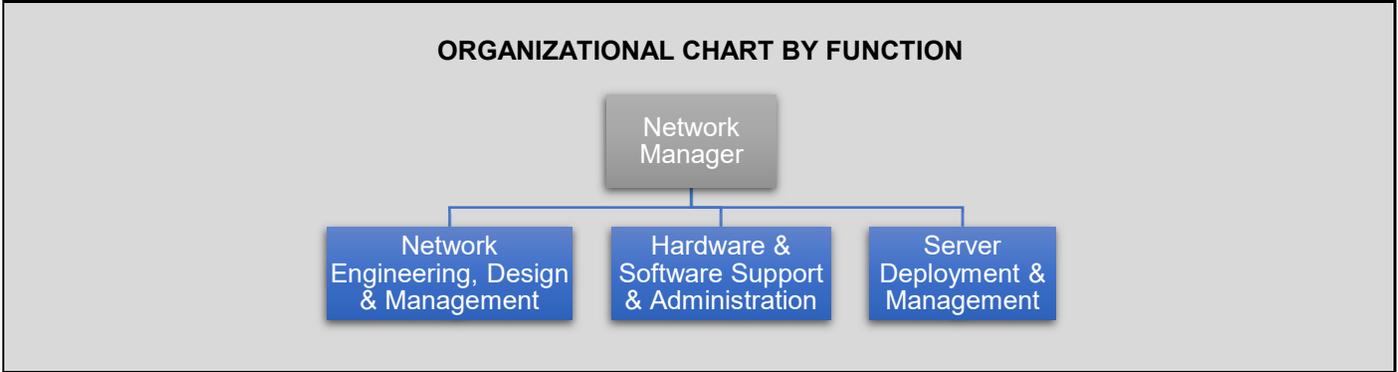
**NETWORK & SYSTEMS ADMINISTRATION**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increases in salary, medical insurance and workers' compensation costs
- Increase in M & O primarily due to increases in Management Software Maintenance and Backup Software costs
- \$16,000 decrease in charges to the General Fund, primarily to the Library and Code Enforcement departments
- \$58,000 increase in charges to Utilities departments due to use of more technologies to improve efficiencies

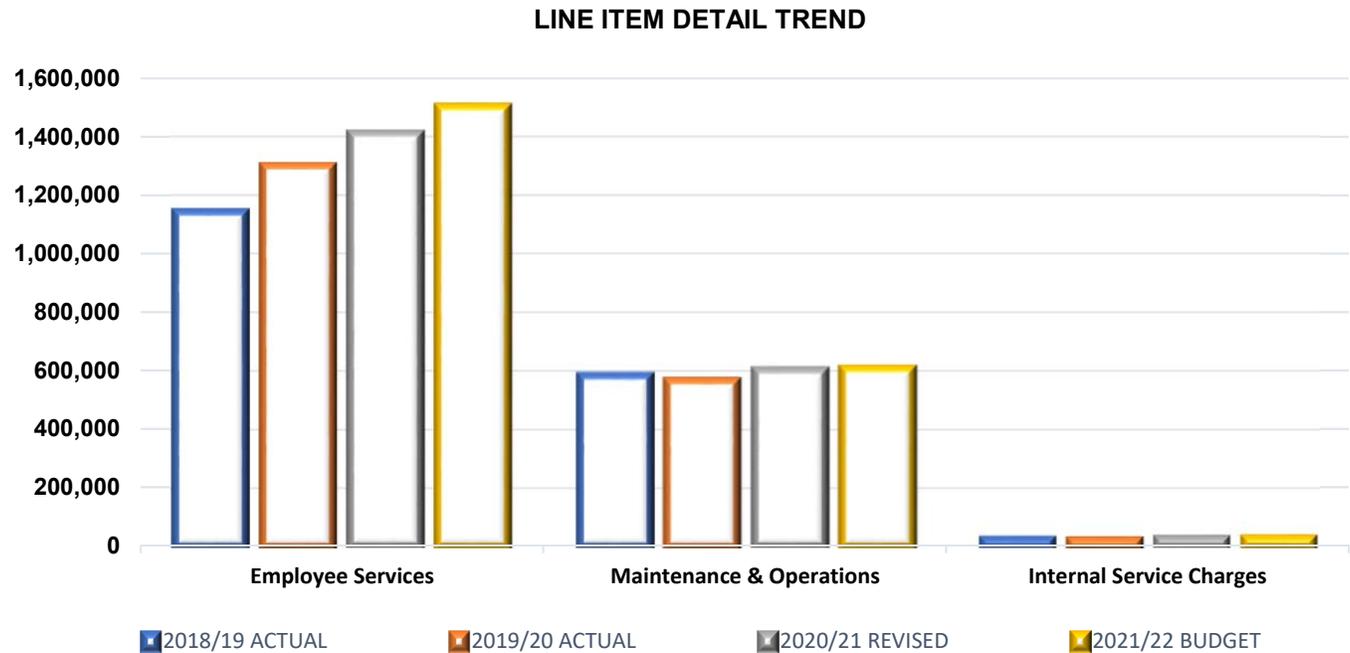
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**NETWORK & SYSTEMS ADMINISTRATION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	12.0	12.0	12.0	12.0
<b>BUDGET:</b>				
Employee Services	\$1,141,184	\$1,299,104	\$1,408,670	\$1,500,680
Maintenance & Operations	581,119	566,012	601,800	606,800
Internal Service Charges	24,055	23,105	26,080	28,630
Allocations (Net)	0	(5,304)	21,900	31,480
<b>Total Budget</b>	<b>\$1,746,358</b>	<b>\$1,882,916</b>	<b>\$2,058,450</b>	<b>\$2,167,590</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>657-033</b>	<b>NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
5001	REGULAR FULL-TIME	\$679,134	\$760,309	\$814,560	\$862,990
5020	OVERTIME	26,628	29,254	24,090	24,090
5025	OTHER EMPLOYEE OVERHEAD	27,069	29,766	30,540	30,610
5026	PERS-NORMAL COST	71,349	85,032	93,680	95,250
5029	PERS-UNFUNDED LIABILITY	180,696	218,970	242,810	271,630
5027	MEDICAL	113,419	123,247	143,170	148,920
5028	WORKERS' COMPENSATION	3,013	9,142	13,160	18,600
5030	FLEXIBLE BENEFITS	39,878	43,384	46,660	48,590
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,141,184</b>	<b>1,299,104</b>	<b>1,408,670</b>	<b>1,500,680</b>
5101	OFFICE/OPERATING SUPPLIES	12,849	12,132	18,500	18,500
5126	MAINTENANCE OF EQUIPMENT	7,022	6,241	6,200	6,200
5131	PROFESSIONAL SERVICES/CONTRACTS	49,042	32,579	40,700	40,700
5160	TRAINING & MEETINGS	165	299	0	0
5161	MILEAGE	188	0	500	500
5173	OTHER TELEPHONE	10,055	7,746	8,200	8,200
5193	SOFTWARE	280,904	335,161	347,700	352,700
5194	MINOR OFFICE EQUIPMENT	220,894	171,853	180,000	180,000
	<b>TOTAL, M &amp; O</b>	<b>581,119</b>	<b>566,012</b>	<b>601,800</b>	<b>606,800</b>
5164	FLEET SERVICES	3,735	4,905	5,120	4,600
5165	DUPLICATING	1,235	80	70	80
5172	TELECOMMUNICATIONS	5,650	3,670	3,980	4,030
5175	MAIL & MOBILE SERVICES	0	0	2,180	1,190
5183	INSURANCE	13,435	14,450	14,730	18,730
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>24,055</b>	<b>23,105</b>	<b>26,080</b>	<b>28,630</b>
	<b>SUBTOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	<b>1,746,358</b>	<b>1,888,220</b>	<b>2,036,550</b>	<b>2,136,110</b>
5901	ALLOCATED IN	0	0	21,900	31,480

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>657-033 NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
5902 ALLOCATED OUT	0	(5,304)	0	0
<b>TOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	<b>\$1,746,358</b>	<b>\$1,882,916</b>	<b>\$2,058,450</b>	<b>\$2,167,590</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$5,126,250
Interest	150,000
Use of Available Fund Balance	527,410
<b>TOTAL, Sources</b>	<b><u><u>\$5,803,660</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$112,720
Maintenance and Operations	5,327,640
Internal Service Charges	19,340
Allocations	343,960
<b>TOTAL, Uses</b>	<b><u><u>\$5,803,660</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

## **WORKERS' COMPENSATION INSURANCE**



### **DESCRIPTION**

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to

other departments based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA-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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

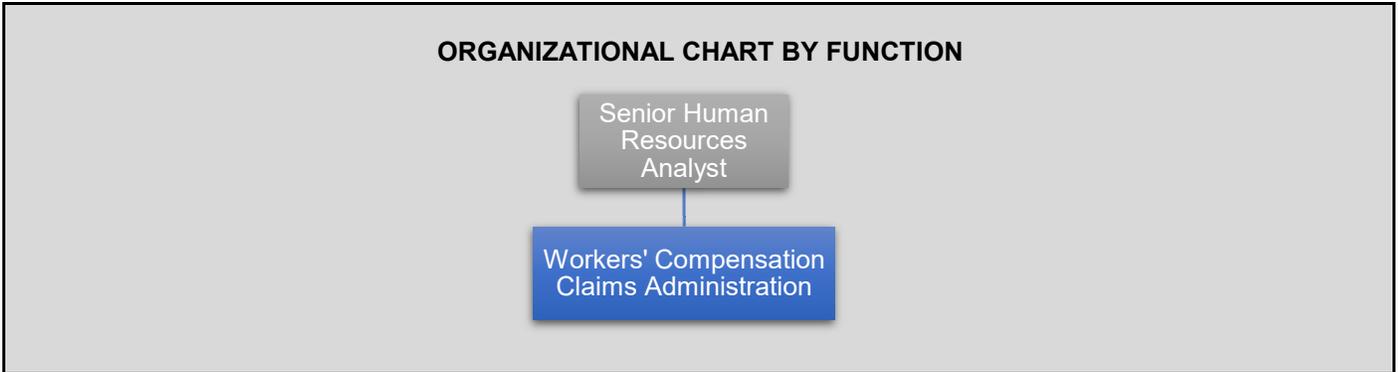
**WORKERS' COMPENSATION INSURANCE**

**MAJOR BUDGET IMPACTS**

- Significant projected increases to Benefits Paid and Medical Services accounts due to an anticipated large cost claim that may need to be paid out during 2021-22
- Expected increase in professional services costs for the change to the City's third party administrator
- Anticipated decrease in 2022 excess insurance premiums
- As a result of the overall increase to this budget, charges to the General Fund are projected to increase by about \$400,000.
- Currently projected fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.

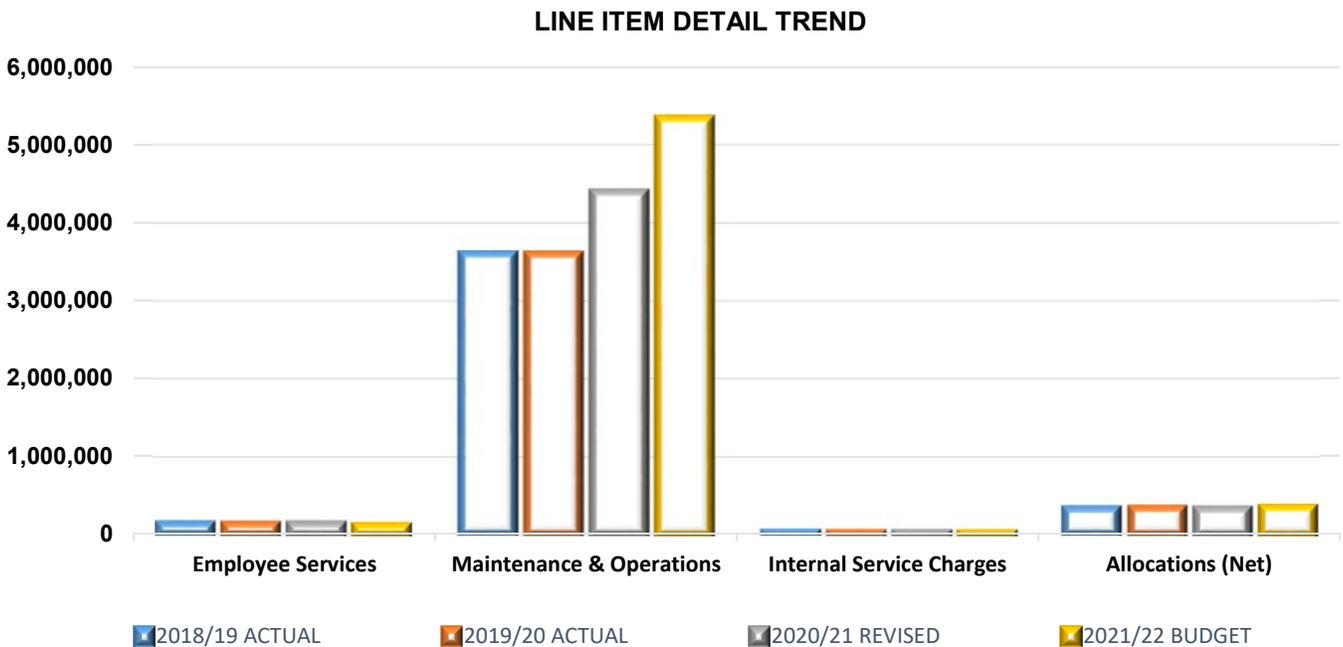
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**WORKERS' COMPENSATION INSURANCE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	\$123,001	\$126,074	\$129,000	\$112,720
Maintenance & Operations	3,591,281	3,587,437	4,385,150	5,327,640
Internal Service Charges	17,535	17,110	17,520	19,340
Allocations (Net)	320,600	328,035	321,590	343,960
<b>Total Budget</b>	<b>\$4,052,418</b>	<b>\$4,058,657</b>	<b>\$4,853,260</b>	<b>\$5,803,660</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5001 REGULAR FULL-TIME	\$74,435	\$77,314	\$73,850	\$69,010
5025 OTHER EMPLOYEE OVERHEAD	2,399	2,570	2,460	2,290
5026 PERS-NORMAL COST	7,639	8,144	8,490	7,620
5029 PERS-UNFUNDED LIABILITY	18,350	20,565	22,240	21,940
5027 MEDICAL	15,756	12,435	16,640	6,440
5028 WORKERS' COMPENSATION	314	848	1,160	1,460
5030 FLEXIBLE BENEFITS	4,108	4,198	4,160	3,960
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>123,001</b>	<b>126,074</b>	<b>129,000</b>	<b>112,720</b>
5101 OFFICE/OPERATING SUPPLIES	1,993	753	750	750
5129 BENEFITS PAID	1,143,326	307,452	1,626,080	1,666,990
5130 MEDICAL SERVICES	970,636	1,857,958	1,002,420	1,913,700
5131 PROFESSIONAL SERVICES/CONTRACTS	440,270	403,949	565,000	586,300
5133 LEGAL COUNSEL	230,391	208,247	290,000	290,000
5160 TRAINING AND MEETINGS	3,986	0	3,500	3,500
5161 MILEAGE REIMBURSEMENT	26	0	500	500
5162 DUES AND SUBSCRIPTIONS	287	137	350	350
5167 ADVERTISING AND PRINTING	0	0	100	100
5169 OTHER INSURANCE	799,588	808,111	895,000	864,000
5173 OTHER TELEPHONE	779	829	1,450	1,450
<b>TOTAL, M &amp; O</b>	<b>3,591,281</b>	<b>3,587,437</b>	<b>4,385,150</b>	<b>5,327,640</b>
5165 DUPLICATING	85	5	40	260
5172 TELECOMMUNICATIONS	320	215	220	230
5175 MAIL & MOBILE SERVICES	110	180	310	180
5178 NETWORK & SYSTEMS ADMINISTRATION	2,725	2,580	2,880	1,270

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5183 INSURANCE	14,295	14,130	14,070	17,400
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>17,535</b>	<b>17,110</b>	<b>17,520</b>	<b>19,340</b>
<b>SUBTOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>3,731,818</b>	<b>3,730,622</b>	<b>4,531,670</b>	<b>5,459,700</b>
5901 ALLOCATED IN	320,600	328,035	321,590	343,960
<b>TOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>\$4,052,418</b>	<b>\$4,058,657</b>	<b>\$4,853,260</b>	<b>\$5,803,660</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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	\$5,880
City Manager	9,430
City Attorney	10,260
City Clerk	9,290
City Treasurer	3,370
Finance	27,060
Human Resources	8,840
Information Systems	19,330
Recreation	47,600
Library	11,830
Older Adult Services/Senior Nutrition	9,060
Communications/Digital Media Services	9,940
Planning	22,040
Code Enforcement	29,990
Building	21,000
Engineering	38,350
Maintenance/Streets	187,210
Maintenance/Parks	43,430
Police	488,230
Fire	152,220
Non-Departmental	147,940
CDBG Administration	6,600
Landscape Maintenance District	4,080
Successor Agency-Housing	7,860
Mobilehome Park Management	770
HOME	210
Water/Canal/Lakes	513,700
Wastewater/Recycled Water/Environmental Programs	313,070
Recycling and Waste Reduction	7,580
Internal Service Funds	197,160
<b>TOTAL, Charges to Departments</b>	<b>2,353,330</b>
Interest	95,000
Use of Available Fund Balance	1,507,140
<b>TOTAL, Sources</b>	<b>\$3,955,470</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$2,351,150
Allocations	1,604,320
<b>TOTAL, Uses</b>	<b>\$3,955,470</b>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

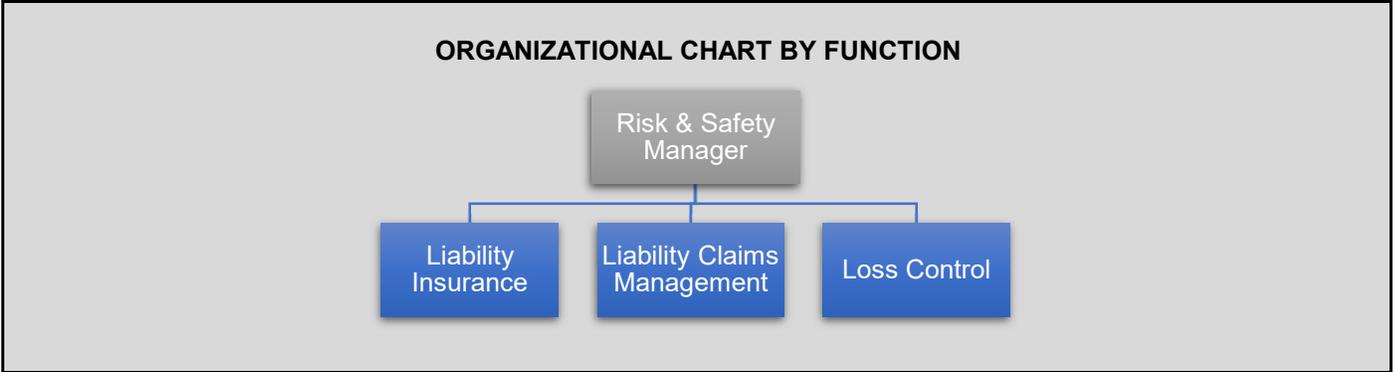
**GENERAL LIABILITY INSURANCE**

rebuild surplus, insurance premiums (across the board) are experiencing rate increases of 10-50%.

- \$100,000 increase in charges to the General Fund primarily due to \$100,000 decrease in the use of available fund balance
- \$1.5 million use of available fund balance

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

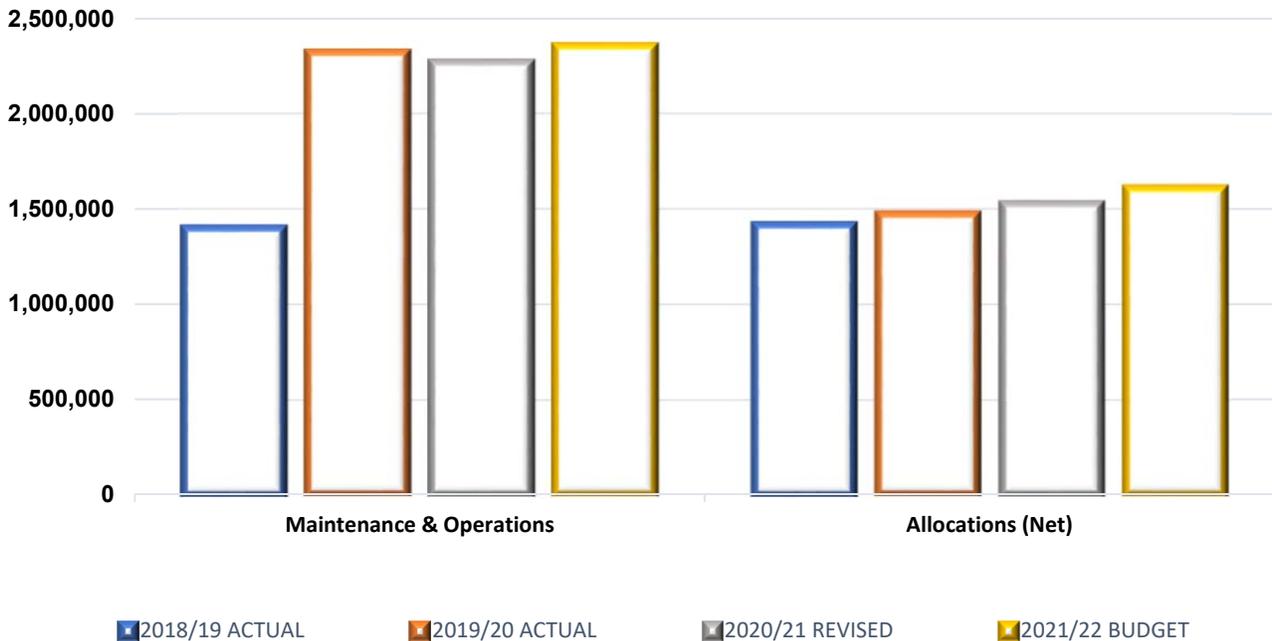
**GENERAL LIABILITY INSURANCE**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	\$1,395,479	\$2,318,050	\$2,263,850	\$2,351,150
Allocations (Net)	<u>1,412,265</u>	<u>1,469,865</u>	<u>1,524,950</u>	<u>1,604,320</u>
<b>Total Budget</b>	<b>\$2,807,743</b>	<b>\$3,787,915</b>	<b>\$3,788,800</b>	<b>\$3,955,470</b>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>691-722 GENERAL LIABILITY INSURANCE</b>				
5103 TRIAL SUPPLIES	\$0	\$0	\$1,500	\$1,500
5131 PROFESSIONAL SERVICES/CONTRACTS	88,945	91,381	123,600	123,600
5133 LEGAL COUNSEL	9,506	1,428	200,000	200,000
5134 INVESTIGATIONS	0	0	5,000	5,000
5135 RESEARCH	4,931	4,165	9,000	9,000
5140 EXPERT WITNESS	1,772	20,951	100,000	100,000
5142 DEPOSITIONS	10,842	4,909	40,000	40,000
5143 COURIER SERVICES	2,744	423	5,000	5,000
5147 COURT FEES	2,879	1,510	5,000	5,000
5149 PREVENTION	0	0	15,000	15,000
5151 LIABILITY CLAIMS EXPENSES	344,400	994,253	100,000	100,000
5153 SETTLEMENTS	149,356	140,041	200,000	200,000
5154 JUDGMENTS	2,951	0	50,000	50,000
5160 TRAINING AND MEETINGS	326	94	4,000	4,000
5166 OTHER DUPLICATING	5,321	12,137	8,000	8,000
5169 OTHER INSURANCE	771,507	1,046,758	1,397,750	1,485,050
<b>TOTAL, M &amp; O</b>	<b>1,395,479</b>	<b>2,318,050</b>	<b>2,263,850</b>	<b>2,351,150</b>
<b>SUBTOTAL, GENERAL LIABILITY INSURANCE</b>	<b>1,395,479</b>	<b>2,318,050</b>	<b>2,263,850</b>	<b>2,351,150</b>
5901 ALLOCATED IN	1,412,265	1,469,865	1,524,950	1,604,320
<b>TOTAL, GENERAL LIABILITY INSURANCE</b>	<b>\$2,807,743</b>	<b>\$3,787,915</b>	<b>\$3,788,800</b>	<b>\$3,955,470</b>



**CITY OF ESCONDIDO**  
**FY 2021/22 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	\$489,840
City Paid Premiums	8,395,670
Employee Contributions	1,655,430
Retiree Premiums	900,000
COBRA Premiums	125,000
<b>TOTAL, Charges to Departments and Premiums</b>	<b>11,565,940</b>
Insurance Rebate	90,000
Use of Available Fund Balance	154,270
<b>TOTAL, Sources</b>	<b><u><u>\$11,810,210</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$424,310
Maintenance and Operations	11,277,950
Internal Service Charges	53,390
Allocations	54,560
<b>TOTAL, Uses</b>	<b><u><u>\$11,810,210</u></u></b>

## BENEFITS ADMINISTRATION



### DESCRIPTION

Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

The following

benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death & dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

### DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BENEFITS ADMINISTRATION**

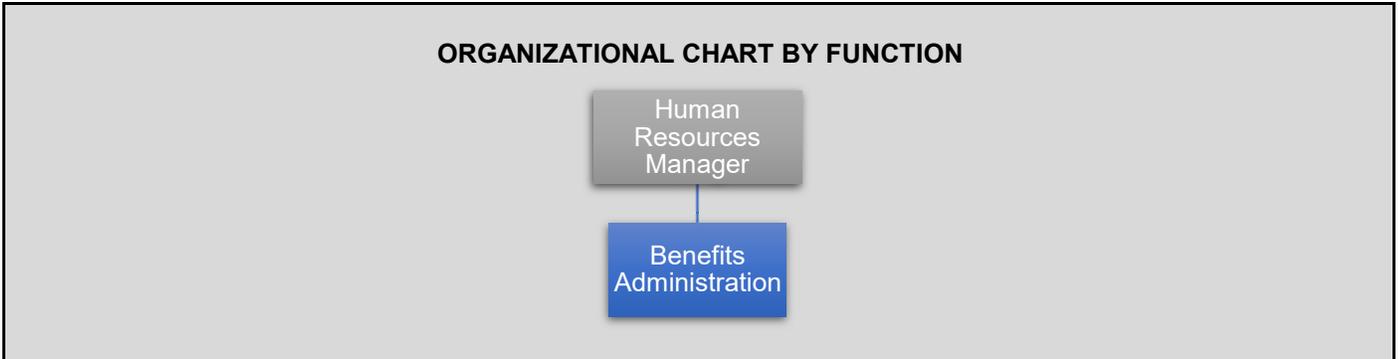
- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, 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 salaries and PERS costs
- Increase in calendar year 2022 health insurance premiums of 10.6% for HMO and 11.2% for HDHP
- Decrease in Life Insurance premiums due to change in carrier beginning in January 2021
- Increase in COBRA premiums due to increase in health insurance premiums
- \$154,000 use of available fund balance

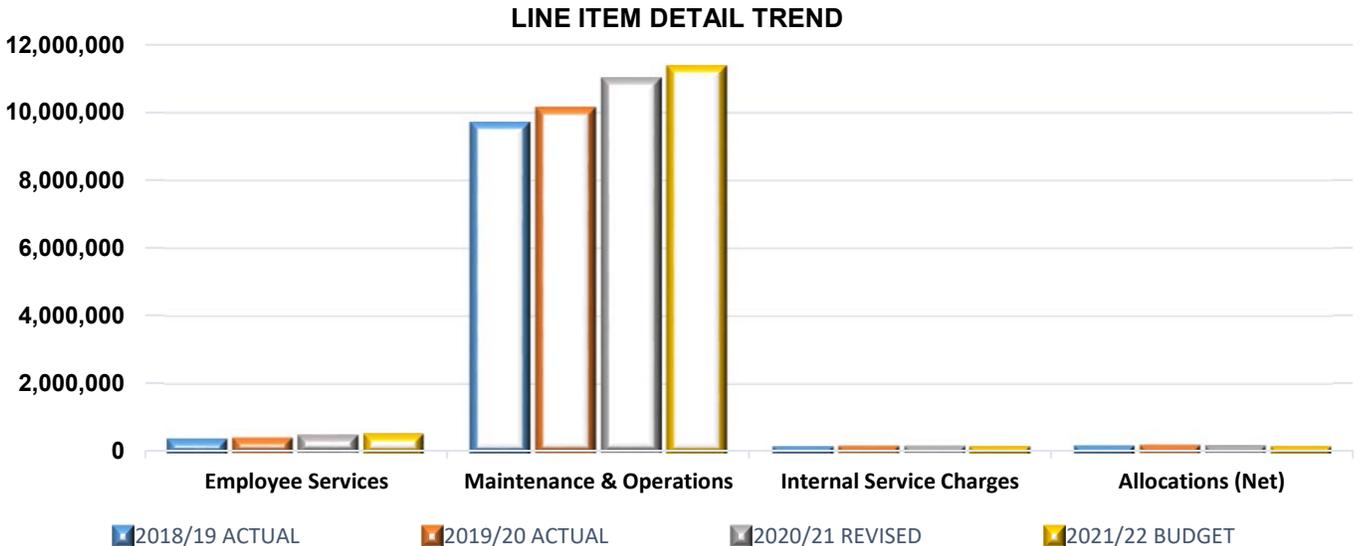
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**BENEFITS ADMINISTRATION**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>STAFFING:</b>				
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	<u>3.4</u>	<u>3.4</u>	<u>3.4</u>	<u>3.4</u>
<b>BUDGET:</b>				
Employee Services	\$278,937	\$294,621	\$366,790	\$424,310
Maintenance & Operations	9,610,552	10,043,489	10,917,950	11,277,950
Internal Service Charges	51,060	48,345	46,450	53,390
Allocations (Net)	77,980	80,395	50,910	54,560
Total Budget	<u>\$10,018,530</u>	<u>\$10,466,850</u>	<u>\$11,382,100</u>	<u>\$11,810,210</u>



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

		<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>692-723</b>	<b>BENEFITS ADMINISTRATION</b>				
5001	REGULAR FULL-TIME	\$172,181	\$184,509	\$213,010	\$244,320
5004	TEMPORARY PART-TIME	0	0	8,000	8,000
5025	OTHER EMPLOYEE OVERHEAD	7,130	6,628	8,250	7,620
5026	PERS-NORMAL COST	17,837	18,999	24,490	26,970
5029	PERS-UNFUNDED LIABILITY	52,840	56,375	64,150	77,650
5027	MEDICAL	18,372	16,962	33,280	41,060
5028	WORKERS' COMPENSATION	733	1,978	3,490	5,320
5030	FLEXIBLE BENEFITS	9,845	9,170	12,120	13,370
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>278,937</b>	<b>294,621</b>	<b>366,790</b>	<b>424,310</b>
5101	OFFICE/OPERATING SUPPLIES	1,876	1,223	1,200	1,200
5131	PROFESSIONAL SERVICES/CONTRACTS	80,549	78,023	109,500	109,500
5160	TRAINING & MEETINGS	1,059	88	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	100	100
5162	DUES AND SUBSCRIPTIONS	520	325	1,975	1,970
5169	OTHER INSURANCE	9,460,796	9,908,677	10,716,000	11,076,000
5184	TUITION	41,561	29,993	60,500	60,500
5193	SOFTWARE	24,192	25,160	25,675	25,680
	<b>TOTAL, M &amp; O</b>	<b>9,610,552</b>	<b>10,043,489</b>	<b>10,917,950</b>	<b>11,277,950</b>
5165	DUPLICATING	4,400	2,445	2,250	900
5172	TELECOMMUNICATIONS	1,010	640	670	670
5175	MAIL & MOBILE SERVICES	7,880	11,075	7,230	7,440
5178	NETWORK & SYSTEMS ADMINISTRATION	2,725	2,530	2,830	2,620
5183	INSURANCE	35,045	31,655	33,470	41,760
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>51,060</b>	<b>48,345</b>	<b>46,450</b>	<b>53,390</b>
	<b>SUBTOTAL, BENEFITS ADMINISTRATION</b>	<b>9,940,550</b>	<b>10,386,455</b>	<b>11,331,190</b>	<b>11,755,650</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>692-723 BENEFITS ADMINISTRATION</b>				
5901 ALLOCATED IN	77,980	80,395	50,910	54,560
<b>TOTAL, BENEFITS ADMINISTRATION</b>	<b>\$10,018,530</b>	<b>\$10,466,850</b>	<b>\$11,382,100</b>	<b>\$11,810,210</b>

**CITY OF ESCONDIDO  
 FY 2021/22 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	\$3,790
City Manager	6,340
City Attorney	5,500
City Clerk	3,390
City Treasurer	1,110
Finance	6,540
Human Resources	4,620
Risk Management	1,250
Information Systems	5,700
Recreation	32,320
Library	41,940
Older Adult Services/Senior Nutrition	10,130
Communications/Digital Media Services	1,150
Planning	8,240
Code Enforcement	3,610
Building	4,250
Engineering	66,360
Streets	7,670
Parks	15,640
Radio Communications	50
Police	75,630
Fire	142,260
Non-Departmental	250
CDBG Administration	870
Successor Agency-Housing/HOME/Mobilehome Park Management	1,070
Water/Canal/Lakes	210,970
Wastewater	294,670
Recycling and Waste Reduction	230
Environmental Programs	3,100
Internal Service Funds	10,760
<b>TOTAL, Charges to Departments</b>	<b>969,410</b>
Interest	10,000
Use of Available Fund Balance	131,810
<b>TOTAL, Sources</b>	<b>\$1,111,220</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,020,000
Allocations	91,220
<b>TOTAL, Uses</b>	<b>\$1,111,220</b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**PROPERTY INSURANCE**



**DESCRIPTION**

The Property Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department's percentage of the total City property schedule value. The total insured value including real property, personal property and business interruption is approximately \$730,000,000. The City's property schedule of values is updated annually and on an as needed basis as additional property is acquired or as property is sold.

Property insurance coverage is purchased through

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 \$200,000 or 25% 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 hurricanes

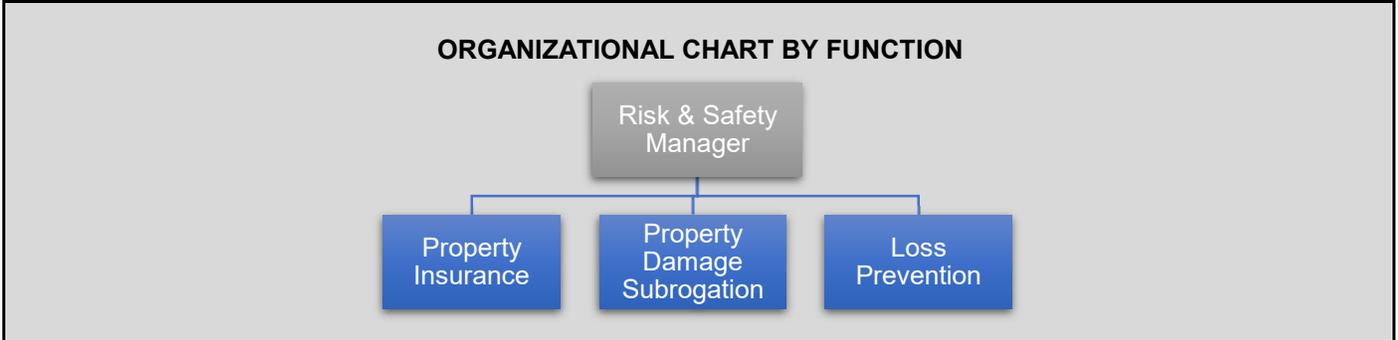
**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**PROPERTY INSURANCE**

- \$120,000 increase in charges to the General Fund
- \$132,000 use of available fund balance

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

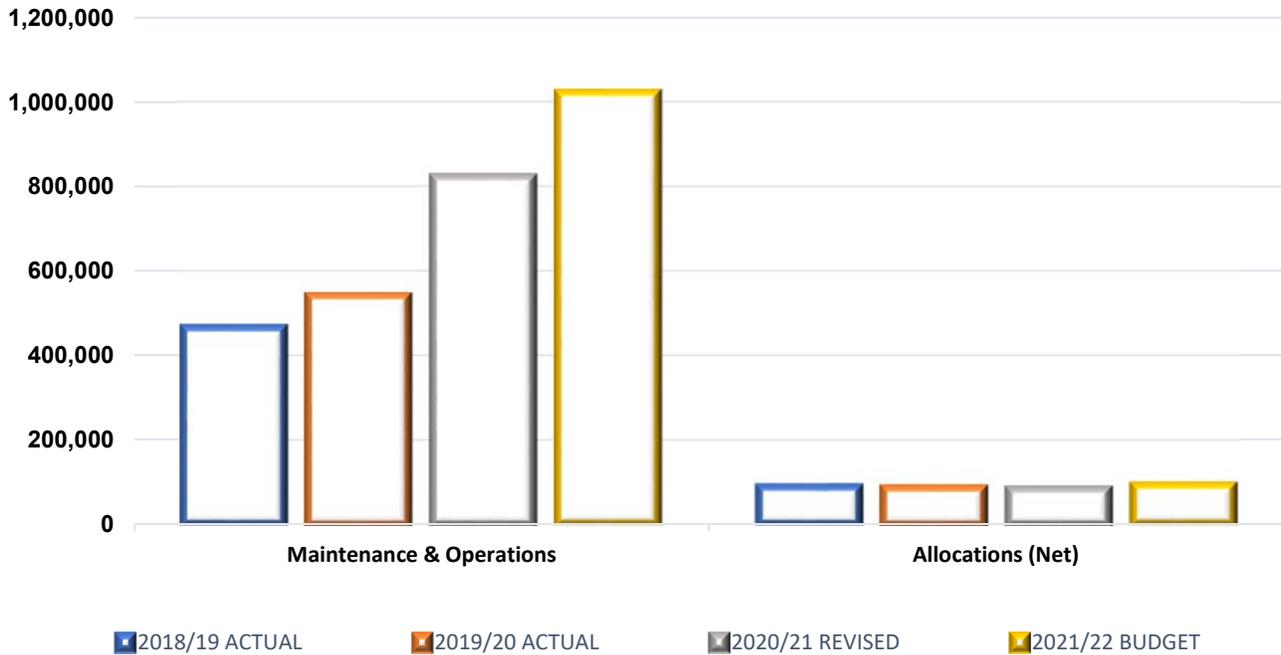
**PROPERTY INSURANCE**



**BUDGET SUMMARY**

	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Revised</b>	<b>2021/22 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	\$464,177	\$539,646	\$820,000	\$1,020,000
Allocations (Net)	86,625	85,695	82,870	91,220
<b>Total Budget</b>	<u>\$550,802</u>	<u>\$625,341</u>	<u>\$902,870</u>	<u>\$1,111,220</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>693-724 PROPERTY INSURANCE</b>				
5120 VANDALISM REPAIRS	\$0	\$0	\$5,000	\$5,000
5131 PROFESSIONAL SERVICES/CONTRACTS	0	5,000	5,000	5,000
5152 PROPERTY SELF-RETENTION	0	0	10,000	10,000
5169 OTHER INSURANCE	464,177	534,646	800,000	1,000,000
<b>TOTAL, M &amp; O</b>	<b>464,177</b>	<b>539,646</b>	<b>820,000</b>	<b>1,020,000</b>
<b>SUBTOTAL, PROPERTY INSURANCE</b>	<b>464,177</b>	<b>539,646</b>	<b>820,000</b>	<b>1,020,000</b>
5901 ALLOCATED IN	86,625	85,695	82,870	91,220
<b>TOTAL, PROPERTY INSURANCE</b>	<b>\$550,802</b>	<b>\$625,341</b>	<b>\$902,870</b>	<b>\$1,111,220</b>



**CITY OF ESCONDIDO  
FY 2021/22 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	\$347,530
Employee Contributions	402,010
Use of Available Fund Balance	120,460
<b>TOTAL, Sources</b>	<b><u><u>\$870,000</u></u></b>

**Uses of Funds:**

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

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**DENTAL INSURANCE**



**DESCRIPTION**

Dental Insurance is administered by the Benefits Administration department.

Dental Insurance funding is provided through charges to departments and employee contributions.

**DEPARTMENT PRIORITIES**

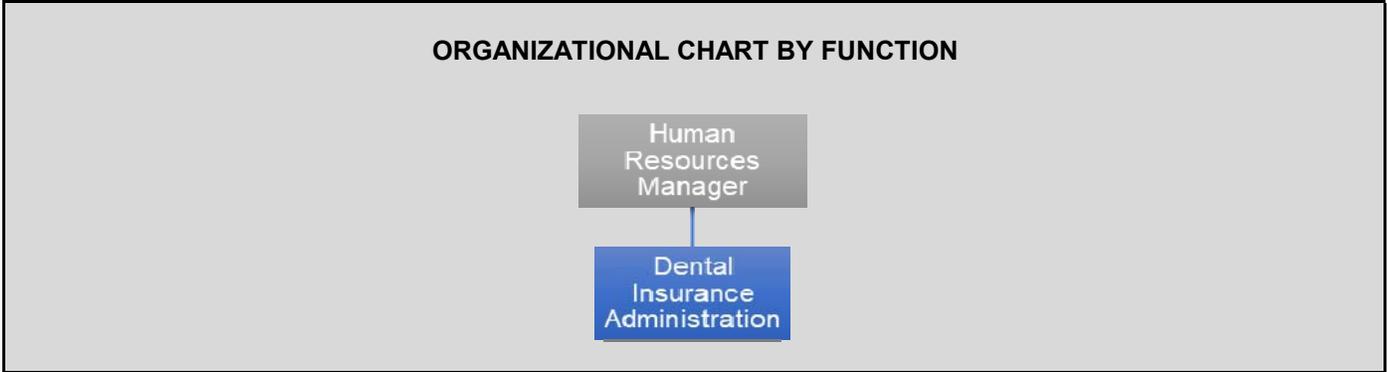
- Provide quality dental coverage for City employees
- Provide administration of Dental PPO & DMO plans and provide day-to-day customer service to all employees
- Provide employee dental communication materials and coordinate open enrollment, health fairs and other relevant employee meetings
- Provide analysis, research and recommendations of various employee dental programs and cost sharing options; serve on the City's Health Insurance Committee

**MAJOR BUDGET IMPACTS**

- Projected use of \$120,000 in available fund balance

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

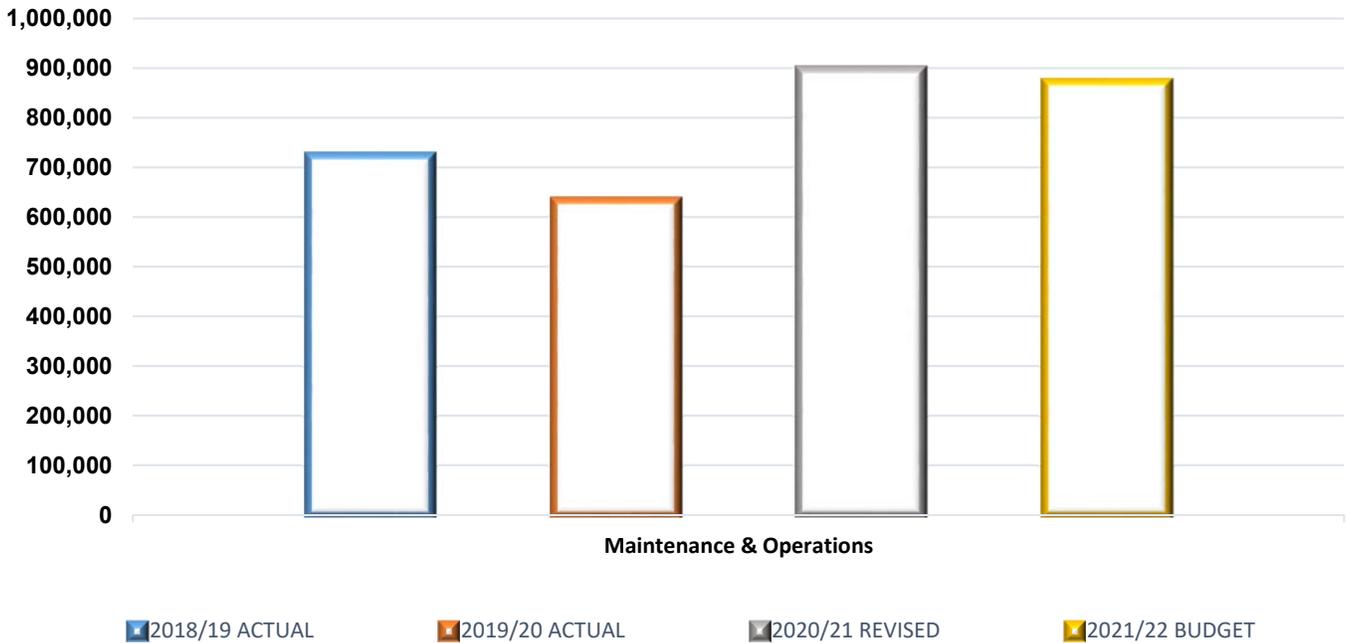
**DENTAL INSURANCE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$723,152	\$630,929	\$895,000	\$870,000

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>694-725 DENTAL INSURANCE</b>				
5131 PROFESSIONAL SERVICES/CONTRACTS	\$64,304	\$64,146	\$95,000	\$95,000
5151 CLAIMS PAYMENTS	605,197	509,618	740,000	710,000
5169 OTHER INSURANCE	53,651	57,164	60,000	65,000
<b>TOTAL, M &amp; O</b>	<b>723,152</b>	<b>630,929</b>	<b>895,000</b>	<b>870,000</b>
<b>TOTAL, DENTAL INSURANCE</b>	<b>\$723,152</b>	<b>\$630,929</b>	<b>\$895,000</b>	<b>\$870,000</b>

**CITY OF ESCONDIDO  
FY 2021/22 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	\$90,000
Use of Available Fund Balance	<u>50,000</u>
<b>TOTAL, Sources</b>	<b><u><u>\$140,000</u></u></b>

**Uses of Funds:**

Claims Payments	<u>\$140,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$140,000</u></u></b>

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

**UNEMPLOYMENT INSURANCE**



**DESCRIPTION**

The Unemployment Insurance Fund accounts for administration of the City's unemployment claims. Funding is provided through charges to departments.

**DEPARTMENT PRIORITIES**

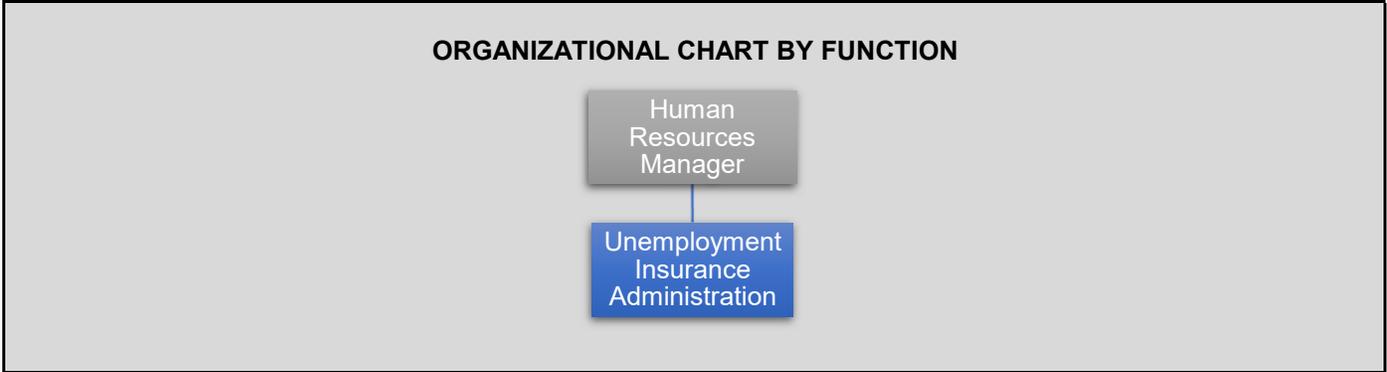
- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
- To monitor all liability claims and protest any claims to EDD that the City determines are not appropriate
- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
- To evaluate any upcoming impacts to the unemployment insurance fund, such as layoffs and the Patient Protection and Affordable Care Act

**MAJOR BUDGET IMPACTS**

- Use of \$50,000 in available fund balance
- \$20,000 increase in projected revenue to be consistent with prior year actuals

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
Department Summary**

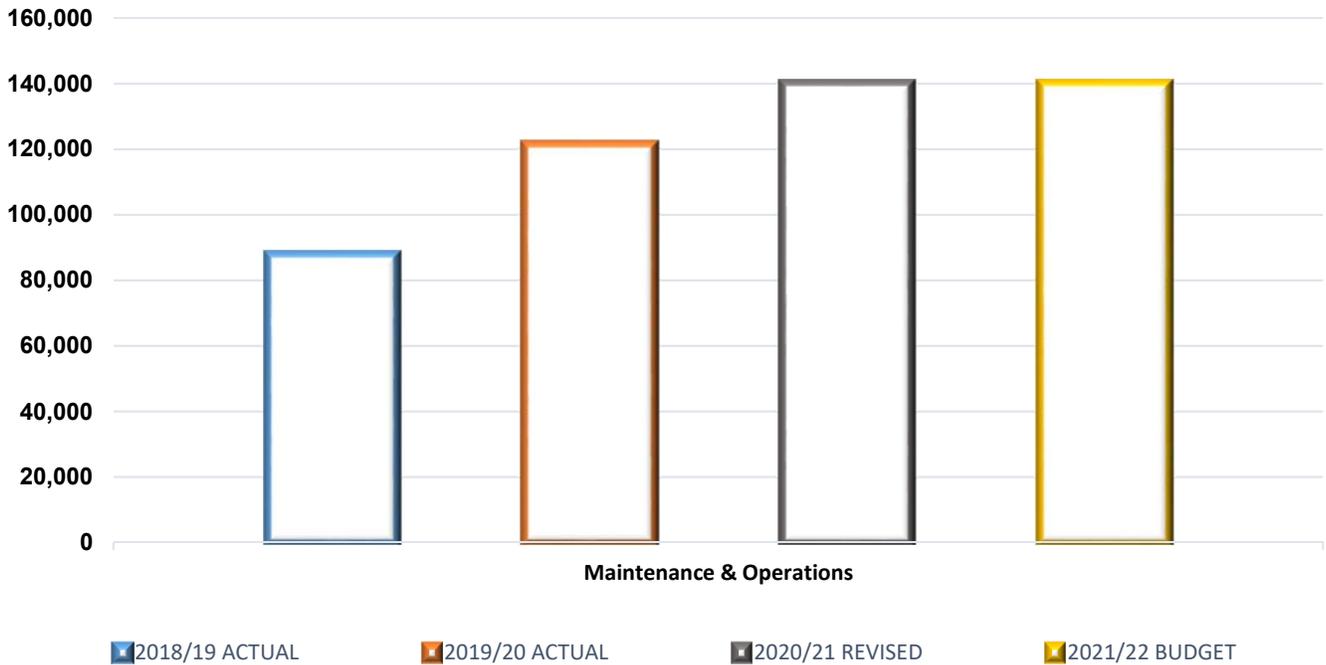
**UNEMPLOYMENT INSURANCE**



**BUDGET SUMMARY**

	2018/19 Actual	2019/20 Actual	2020/21 Revised	2021/22 Budget
<b>BUDGET:</b>				
Maintenance & Operations	\$87,883	\$121,258	\$140,000	\$140,000

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2021/22 Operating Budget  
 Line Item Detail**

	<u>2018/19 ACTUAL</u>	<u>2019/20 ACTUAL</u>	<u>2020/21 REVISED</u>	<u>2021/22 BUDGET</u>
<b>696-727 UNEMPLOYMENT INSURANCE</b>				
5151 CLAIMS PAYMENTS	\$87,883	\$121,258	\$140,000	\$140,000
<b>TOTAL, M &amp; O</b>	<b>87,883</b>	<b>121,258</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL, UNEMPLOYMENT INSURANCE</b>	<b>\$87,883</b>	<b>\$121,258</b>	<b>\$140,000</b>	<b>\$140,000</b>



# **Appendix**



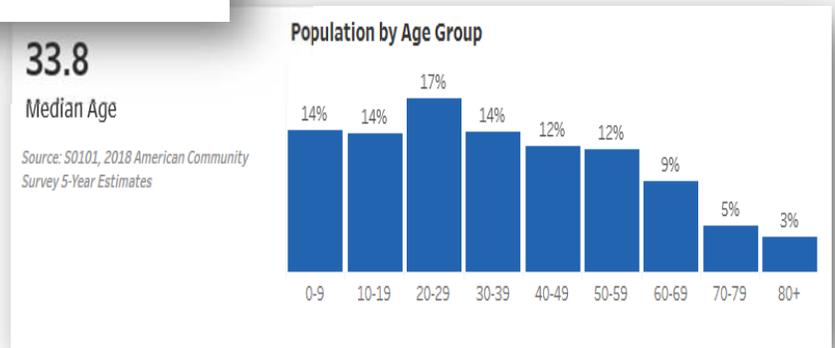
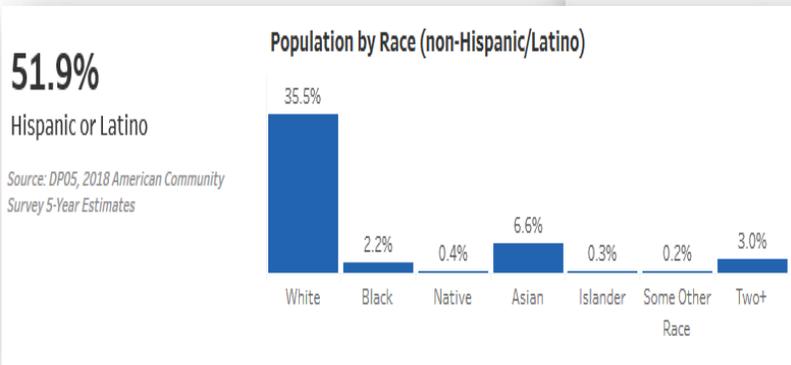
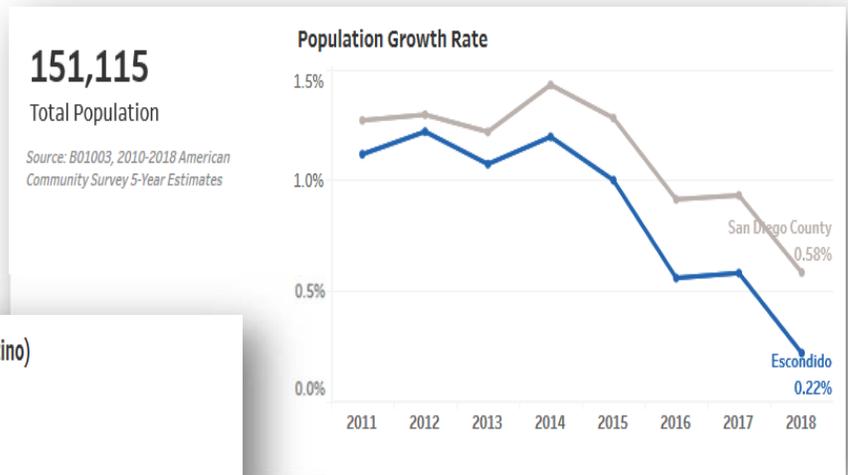
**CITY OF ESCONDIDO  
FY 2021/22 Budget  
Statistics, Demographics & Financial Comparisons by Strategic Goal**

**GENERAL:**

Year of Incorporation.....	1888
Form of Government .....	Council/Manager
Area in Square Miles (2019/20).....	37.5

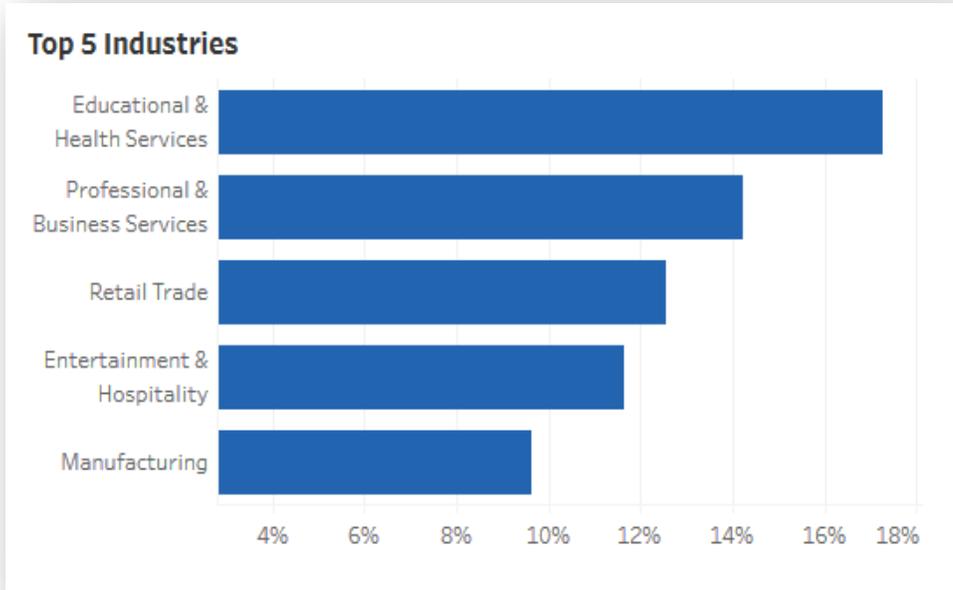
**ECONOMIC DEVELOPMENT:**

Population (January 2021) .....	151,688
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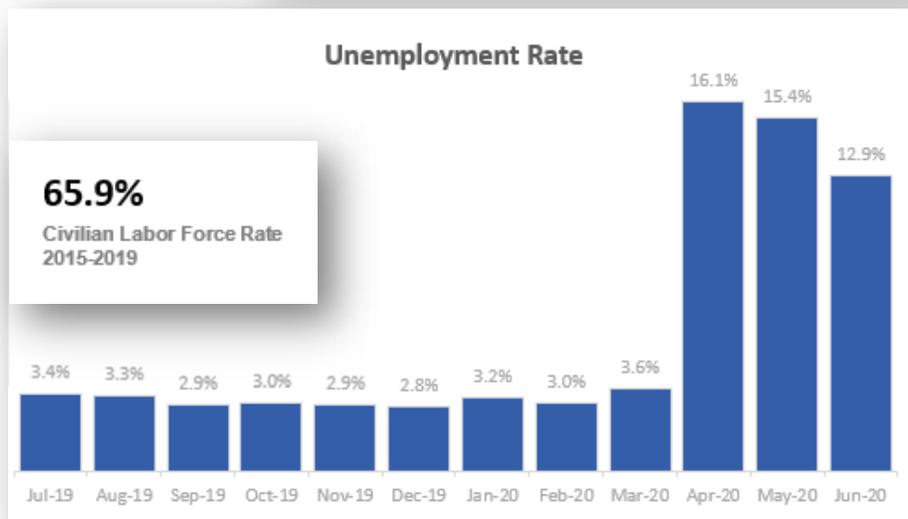
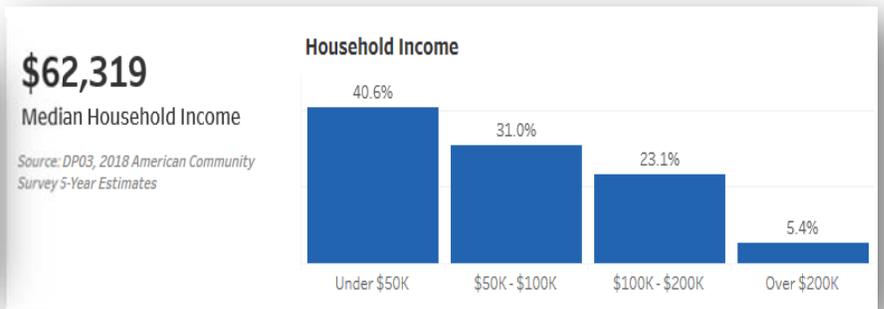
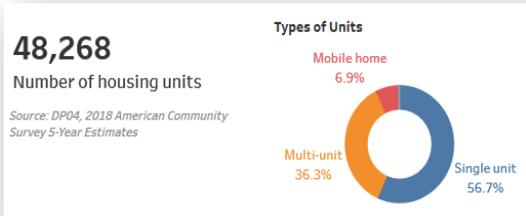


**CITY OF ESCONDIDO  
FY 2021/22 Budget  
Statistics, Demographics & Financial Comparisons by Strategic Goal**

Business Licenses (active) - Escondido Only (2019/20): ..... 10,207



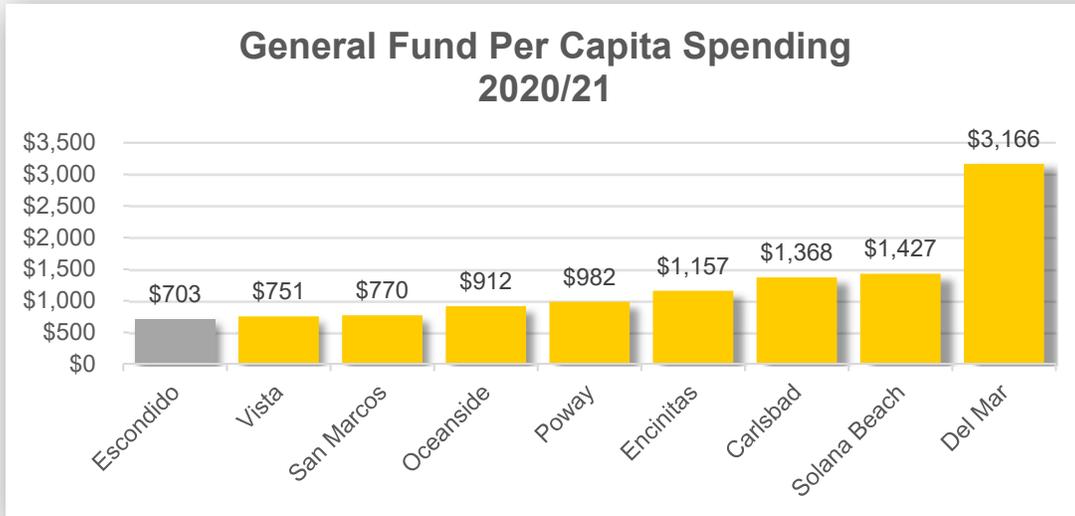
Residential Building Permits Issued (2019/20):  
Single Family Dwellings..... 69



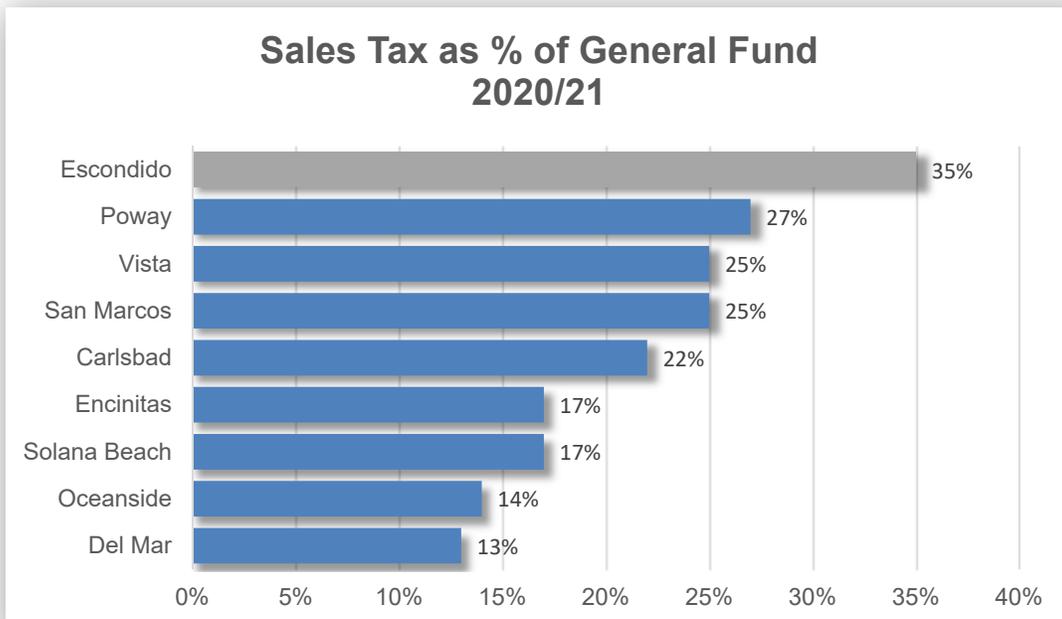
**CITY OF ESCONDIDO**  
**FY 2021/22 Budget**  
**Statistics, Demographics & Financial Comparisons by Strategic Goal**

**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 2020/21 for cities in North San Diego County. The City of Escondido has the lowest per Capital Spending.



In addition, sales tax is the largest General Fund revenue source for the City of Escondido. At 35% of total General Fund revenue, the City relies heavily on this source of revenue to fund quality services more so than any other City in North San Diego County.



**CITY OF ESCONDIDO**  
**FY 2021/22 Budget**  
**Statistics, Demographics & Financial Comparisons by Strategic Goal**

**NEIGHBORHOOD IMPROVEMENT:**

Education (as of June 2020):

Total Number of Private Preschools .....	7
Total Number of Public Elementary Schools .....	18
Total Number of Private Elementary Schools .....	7
Total Number of Public Middle Schools .....	6
Total Number of Public High Schools .....	6
Total Number of Private High Schools.....	4
Total Number of Charter Schools .....	5

Number of Developed Parks (includes 2 lakes) (as of June 2020)..... 14

Library (2019/20):

Library Materials Circulation .....	392,175
Library Actual Visits to Facility .....	234,748
Library Virtual Visits .....	252,507
Total Library Collection .....	190,490

Miles of Streets (2019/20) ..... 298

Utilities (2019/20):

Daily Average Sewage Treatment in Gallons .....	13,876,317
Number of Water Service Connections .....	27,078
Miles of Water Mains .....	436
Number of Fire Hydrants .....	3,556
Daily Average Water Consumption in Gallons.....	18,413,863

**PUBLIC SAFETY:**

Fire Protection (2020):

Average Responses/Day .....	42
Total Fire Responses .....	252
Total Emergency Medical Service Responses .....	11,883
Total All Other Calls.....	3,128

Police Protection (2019/20):

Total Number of Arrests .....	5,074
Total Number of Traffic Citations .....	5,300
Total Accidents Recorded .....	981

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>A</b>	
ASES	After School Education & Safety
<b>C</b>	
CAD	Computer Aided Dispatch
CCPI	California Consumer Price Index
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEC	California Energy Commission
CEDS	Comprehensive Economic Development Strategy
CERT	Community Emergency Response Team
CIP	Capital Improvement Program/Project
COBRA	Consolidated Omnibus Budget Reconciliation Act
<b>D</b>	
DMO	Dental Maintenance Organization
<b>E</b>	
EDD	Employment Development Department
EMS	Emergency Management System/Emergency Medical Services
EOC	Emergency Operations Center
EVCC	East Valley Community Center
<b>F</b>	
FTE	Full-Time Equivalent
<b>G</b>	
GIS	Geographic Information Systems

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>H</b>	
HARRF	Hale Avenue Resource Recovery Facility
HRMS	Human Resources Management System
HVAC	Heating, Ventilation & Air Conditioning
<b>L</b>	
LMD	Landscape Maintenance District
<b>M</b>	
M & O	Maintenance & Operations
MFRO	Membrane Filtration Reverse Osmosis
<b>N</b>	
NEAT	Neighborhood Enhancement Awareness & Training
<b>P</b>	
PARS	Public Agency Retirement Services
PCI	Payment Card Industry
PEG	Public, Educational and Government
PERS	Public Employees' Retirement System
POST	Peace Officer Standards and Training
<b>R</b>	
RCS	Regional Communications System
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
<b>S</b>	
SANDAG	San Diego Association of Governments
SCADA	Supervisory Control and Data Acquisition
SDG&E	San Diego Gas & Electric

**CITY OF ESCONDIDO  
FY 2021/22 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
SRF	State Revolving Fund
<b>V</b>	
VID	Vista Irrigation District
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol

**CITY OF ESCONDIDO  
FY 2021/22 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 2021/22 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 2021/22 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 2021/22 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 2021/22 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. 2021-80

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
ADOPTING OPERATING BUDGETS FOR  
CERTAIN CITY DEPARTMENTS FOR FISCAL  
YEAR 2021/22 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, 2021, through June 30, 2022, inclusive, contained in the Fiscal Year 2021/22 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 2021/22, 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 2021/22 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 9<sup>th</sup> day of June, 2021 by the following vote to wit:

AYE : Councilmembers: GARCIA, INSCOE, MARTINEZ, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:  
  
CAACE20782954D3  
PAUL MCNAMARA, Mayor of the  
City of Escondido, California

ATTEST:

DocuSigned by:  
  
A58535D0BDC1430...  
ZACK BECK, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2021-80

RESOLUTION NO. 2021-81

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
ADOPTING AN ANNUAL APPROPRIATIONS  
LIMIT FOR THE FISCAL YEAR 2021/22 AS  
REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido calculate an appropriations limit for each fiscal year, commonly known as the "Gann Limit;" and

WHEREAS, the Gann Limit is based on a combination of a population factor and an inflation factor as outlined on Exhibit "B," which is attached to this Resolution and incorporated by this reference; and

WHEREAS, the City Council desires at this time and deems it to be in the best public interest to adopt an annual Gann Limit for Fiscal Year 2021/22 as listed on Exhibit "A," which is attached to this Resolution and incorporated by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

1. That the above recitations are true.
2. That the City Council adopts the calculation of the annual Gann Limit for the Fiscal Year 2021/22. The Gann Limit is adopted on a provisional basis, as the limit may need to be adjusted when current assessment data are available. The 2020/21 Gann Limit Calculation is finalized as shown on Exhibit "B," which is attached to this Resolution and incorporated by this reference.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 9<sup>th</sup> day of June, 2021 by the following vote to wit:

AYE : Councilmembers: GARCIA, INSCOE, MARTINEZ, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:  
*Paul McNamara*  
CAACE20782954D3  
PAUL MCNAMARA, Mayor of the  
City of Escondido, California

ATTEST:

DocuSigned by:  
*Zack Beck*  
A58535D08BDC1430...  
ZACK BECK, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2021-81

RESOLUTION NO 2021-86

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
MODIFYING THE CITY OF ESCONDIDO  
BUDGETARY AND FINANCIAL POLICIES

WHEREAS, the Government Finance Officers Association recommends that governments adopt financial policies; and

WHEREAS, financial policies are central to a strategic, long-term approach to financial management; and

WHEREAS, the City Council of the City of Escondido (“City”) has adopted Resolution No. 2017-67 to establish Budgetary and Financial Policies for the City; and

WHEREAS, the City Council of the City of Escondido has adopted Resolution No. 2018-106 modifying the Budgetary and Financial Policies for the City.

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 hereby adopts the modified attached Budgetary and Financial Policies presented in Exhibit “A”, which is attached to this Resolution and incorporated by this reference, and is hereby established as the policy of the City of Escondido, and shall be duly administered by the City’s Finance department acting under the authority of the City Manager.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 9<sup>th</sup> day of June, 2021 by the following vote to wit:

AYE : Councilmembers: GARCIA, INSCOE, MARTINEZ, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:  
  
CAACE20782954D3...  
PAUL MCNAMARA, Mayor of the  
City of Escondido, California

ATTEST:

DocuSigned by:  
  
A58535D08DC1430...  
ZACK BECK, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2021-86

# City of Escondido

*California*

