

City of Escondido,
California

Annual Operating Budget

Fiscal Year 2022/23



[Budget document navigation tips:](#) The Table of Contents contains links to all sections of this document. In addition, most even numbered pages are linked back to the Table of Contents.

City of Escondido, California

Annual Operating Budget

Fiscal Year 2022/23



Paul McNamara
Mayor



Consuelo Martinez
Councilmember
District One



Tina Inscoc
Deputy Mayor
District Two



Joe Garcia
Councilmember
District Three



Michael Morasco
Councilmember
District Four

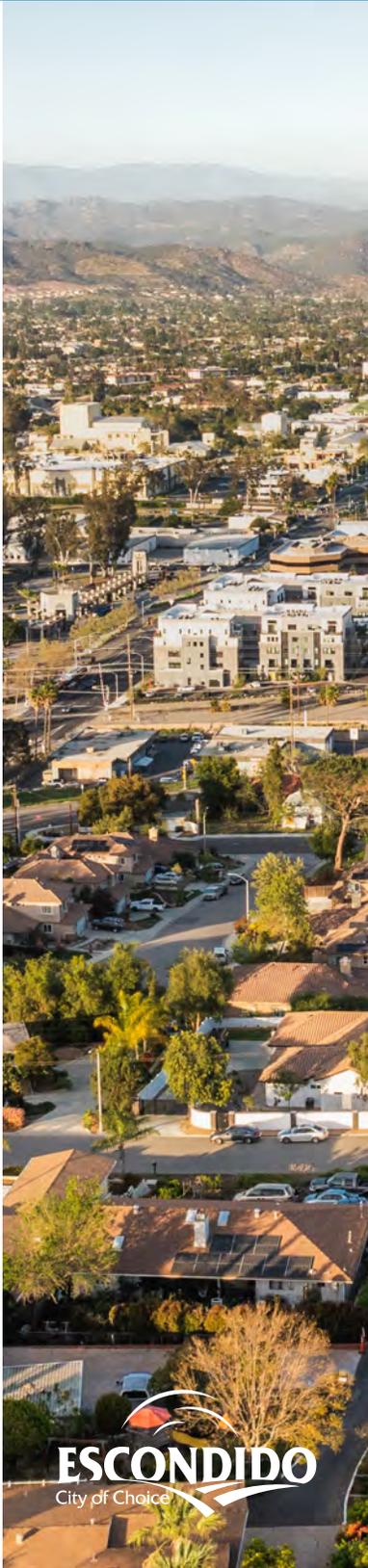
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Deputy City Manager/Director of
Communications & Community Services

Prepared by the Finance Department



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 FY 2022/23 Operating Budget
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Introduction



**CITY OF ESCONDIDO
FY 2022/23 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 2022/23. Our team has prepared this budget for your final approval after considering comments from the public and your input at previous meetings. The appropriation total for all operating funds is \$232.9 million and for the General Fund is \$125.2 million. A budget serves as a financial planning document to reflect City priorities and needs. It represents staff's best efforts, relying on industry experts and economic predictions, to anticipate and plan for the City's economic future.

To assess resident satisfaction with City services provided and to identify issues and community priorities to address through this year's budget process, the City conducted a Community Opinion Survey that identified the following City service priorities:

- ✓ Addressing homelessness
- ✓ Attracting businesses and jobs to the City
- ✓ Improving public safety and police services
- ✓ Maintaining and repairing local streets, roads and sidewalks
- ✓ Keeping public areas clean and free of graffiti

Staff built on the results of the Community Opinion Survey by engaging Escondido residents CityWide through [The Escondido Discussion](#), to hear local community priorities and City service needs. Through the engagement activities, the community confirmed the five priorities identified in the Community Opinion Survey.

The City continues to strive to provide the level of service residents expect and deserve; however, it is increasingly becoming more difficult to do so due to the City's structural budget deficit. Operating revenue has not kept pace with the growing costs of providing City services, and as a result the General Fund long-term financial plan has projected annual deficits.

The City serves its citizens primarily by services performed by employees, as a result approximately 84% of the City's budget is devoted to employee related costs. These costs are growing primarily as a result of pension related payments the City is required to make to CalPERS to address the Unfunded Accrued Liability. Required annual payments to CalPERS have grown rapidly from \$10 million in FY2017/18 to \$19.7 million in FY2022/23, which is 15% of the General Fund operating budget, and are expected to continue to grow over the next twenty years.

Pension cost increases are one of the largest financial challenge facing most cities throughout the state and represent one of the most significant budgetary pressures for Escondido. Staff, with City Council's direction, are continuously looking to ways to address those costs. Although there is no perfect solution to managing a City's pension obligations, tackling the City's CalPERS costs will remain a high priority.

To address the growing costs of providing municipal services and the projected structural deficit, the City has maintained a hardline on expenditures and staff are continuously seeking measures that ensure efficiency, while enhancing basic operations. Despite all of these

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measures, and the City's efforts to fund projects with grants and other sources of one-time funds, it has not been enough to meet growing costs and demand for services, the General Fund operating budget projected a net operating deficit of \$8.5 million. The City Council direction to Staff during the Preliminary Budget Workshop was to prepare a General Fund Operating Budget that closed the \$8.5 million deficit, without impacting the Public Safety departments and services, including Police, Fire, and Public Works.

In order to address the \$8.5 million General Fund deficit, Staff evaluated both projected operating revenue and the proposed operating expenses for Fiscal Year 2022/23. Over 42% of total General Fund operating revenue comes from Sales Tax, which is highly sensitive to economic conditions, making this revenue particularly challenging to forecast. There are indicators that the economy could slow once more; however, sales tax revenue continues to grow and is trending above the amount projected in the current Fiscal Year, 2021/22. Based on an analysis of the year-to-date tax receipts and an examination of the local economy, the City's sales tax revenue is anticipated to increase in Fiscal Year 2021/22 by 10% to reach \$51 million.

Property tax revenue also represent a major funding source for the City at 27% of the General Fund and is projected to grow by 6% next year due to strong demand for housing and an increase in development activity. In total, General Fund operating revenue is anticipated to increase by about 6.4%.

With the anticipated growth in revenue, General Fund operating expense reductions of \$7,068,910 were required to close the budget gap. These included a reduction of allocations to the Fleet Services Fund for the replacement of aging vehicles and equipment, the reduction of new positions needed for Public Works Municipal Services, and the removal of funding for deferred maintenance of City owned buildings. To account for annual expenditures savings experienced each year, the Fiscal Year 2022/23 operating budget proposes adding a cost savings rate, or budget reduction, of \$1,000,000. Lastly, the direct financial support the City provides to the California Center for the Arts (CCA) was removed from the proposed budget for next fiscal year.

These proposed reductions and modifications to City services were sufficient to close the budget gap. After discussion and consideration of the recommended budget reductions, City Council directed Staff to modify the proposed Fiscal Year 2022/23 operating budget and offset some of the budgetary cuts recommended with the use of one-time funds. With the direction from City Council, Staff evaluated the list of operating budget cuts and recommended adding back some funding to Fleet Services, funding for critical repairs to City owned buildings, and the financial support provided to the CCA, resulting in the use of one-time funds of \$3,735,030 from the Revenue Loss category of the American Rescue Plan Act Funds.

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 cuts to City services. To address this challenge, the community engagement and outreach regarding the City's budget and projected operating deficit will continue after this fiscal year's budget is adopted. Funds are set aside in the budget to enhance the dialogue with the community, evaluate the services

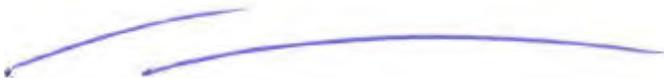
**CITY OF ESCONDIDO
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City Manager's Transmittal Letter**

the City provides, and determine the right size of the organization to continue to provide those critical City services while addressing the high priorities of the community.

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

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

Respectfully submitted,

A handwritten signature in blue ink, consisting of two distinct, sweeping strokes that form the name 'SEAN MCGLYNN'.

SEAN MCGLYNN
City Manager

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
City Profile & History

City Profile:

The City of Escondido is an established community with a population of 150,679 located in north San Diego County, approximately 30 miles north of the City of San Diego, California. Within the 37 square miles that comprise the city, there are many residential communities, a regional mall, a regional hospital, an auto center, a world renown Stone Brewery, various office, industrial, and commercial centers, a cultural center complex including a performing arts theater, a community theater, a museum and a conference center, and multiple parks and recreational facilities.



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

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

History:

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

**CITY OF ESCONDIDO
FY 2022/23 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
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City Vision, Mission, Values & Strategic Goals**

City Vision:

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

City Mission:

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

Values:

- Safety
- Cleanliness
- Efficiency

Strategic Goals:

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

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



Each major priority area has a single overarching goal:

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

CITY OF ESCONDIDO
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3. NEIGHBORHOOD IMPROVEMENT

Goal: Improve aesthetics, design, land uses, services and accessibility to support community needs

4. PUBLIC SAFETY

Goal: Maintain a safe environment for Escondido with high quality emergency services

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

The City of Escondido's fiscal year 2022/23 total operating budget totals \$233 million. The operating budget is comprised of twenty-six different funds. The City's General Fund budget totals \$125.2 million; Enterprise funds total \$99.2 million; other remaining funds total \$8.6 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2022/23 operating budget.

GENERAL FUND

The following 2022/23 General Fund sources and uses of funds is balanced with the one-time use of American Rescue Plan Act Funds:

Sources of Funds:

Operating Revenue	\$119,687,230
Deposit-PEG Fees	11,700
Transfer from American Rescue Plan Fund	3,735,030
Transfer from Gas Tax Fund	2,055,000
Transfer from CFD-No. 2020-1(The Services)	285,000
TOTAL, Sources	<u>\$125,773,960</u>

Uses of Funds:

Operating Budget	\$125,186,930
Transfer to Building Maintenance	86,880
Transfer to Reidy Creek Golf Course-Debt Service	362,750
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	112,400
TOTAL, Uses	<u>\$125,773,960</u>

GENERAL FUND SOURCES OF FUNDS

Available General Fund resources are anticipated to be \$125.8 million. The proposed Fiscal Year 2022/23 General Fund revenue estimate is \$119.7 million. This represents an increase of \$7.2 million or 6.4 percent over the Fiscal Year 2021/22 revised revenue projections. The balance of funding is primarily comprised of \$6.1 million in transfers from other funds.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

<u>Revenue</u>	<u>2021/22 Revised</u>	<u>2022/23 Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
Sales Tax	\$46,347,300	\$51,012,200	\$4,664,900	10%
Property Tax	30,925,000	32,780,100	1,855,100	6
Other Taxes	13,680,000	14,617,860	937,860	7
Permits and Licenses	1,412,500	1,778,500	366,000	26
Fines and Forfeitures	908,000	832,500	(75,500)	(8)
Intergovernmental	3,341,000	3,450,000	109,000	3
Charges for Services	10,169,710	10,698,650	528,940	5
Investment and Rental Income	4,313,000	4,350,920	37,920	1
Other Revenue	323,000	166,500	(156,500)	(49)
One-time Revenue	1,056,680	0	(1,056,680)	(100)
Total with One-Time Revenue	\$112,476,190	\$119,687,230	\$7,211,040	6%
Total excluding One-Time Revenue	\$111,419,510	\$119,687,230	\$8,267,720	7%

- Sales Tax** revenue, which makes up 43% of total Fiscal Year 2022/23 projected General Fund operating 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. Over the past two years, since the onset of the COVID-19 pandemic, the U.S. economy has swung from the deepest recession on record to a quick recovery and a surge of inflation. The sales tax revenue collected by the City was at record highs leading into 2020, but 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. However, a combination of California fully reopening its economy, improved vaccination rates, public health measures to reduce the spread of the COVID-19 virus, and additional Federal funding fostered an economic environment in which consumers' buying power remained intact and the demand to spend on taxable goods significantly increased during the fiscal year.



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

Overall, the City's local economy experienced a fairly strong recovery as well and as a result, sales tax revenues distributed to the City in Fiscal Year 2020/21 increased by \$7.6 million or 21% from the prior year.

There are now indicators that the economy could slow once more. The fiscal support through Federal programs, which assisted in pushing up demand in 2020 and 2021 through stimulus spending, has expired. Although wages have been increasing nationwide, inflation has been rising faster, leading to a decrease in purchasing power which could hurt consumer demand. On the other hand, the combination of Federal stimulus programs and limitations on household spending for certain items, such as travel, have enabled consumers to save, which could prop up spending leading to continued sales tax growth in the next fiscal year.

Despite the unknowns, sales tax revenue continues to grow and is trending above the amount projected in the current fiscal year, 2021/22. The City works closely with its sales tax consultant, AvenuInsights, in projecting sales tax revenue. Based on AvenuInsights' 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 Fiscal Year 2022/23 by 10% to reach \$51 million.

The largest economic segments in the City are transportation and receipts from the County Pool. Together these segments generate 57% of the total sales tax revenues. The transportation segment includes new and used auto sales and service stations, and is projected to increase by 7% or \$1 million from the prior year. According to the California Auto Outlook published by the California New Car Dealers Association, the demand for new vehicles may ease in Calendar Year 2022 due to slower economic growth, increasing inflation, and rising interest rates, but lean inventories will continue to be the controlling factor. As a result, softening demand might reign in some of the upward pressure on vehicle prices, but it's not likely to have an impact on sales levels.

The construction sales tax segment accounts for revenue generated from building materials, including both wholesale and general retail, and is projected to increase by 2.6% from the prior year. This is due to an increase in the price of goods, such as lumber and steel, and an increase in ongoing development and construction projects in the City.

The economic sales tax category, which had been negatively impacted throughout the pandemic, is general retail sales in brick and mortar stores like family apparel, department, and electronics/appliance stores. This segment is projected to increase by 3.6% compared to the prior fiscal year as consumers slowly return to pre-pandemic spending habits. Conversely, online sales, which increased by more than 27% compared to pre-pandemic levels, are projected to increase by approximately 7.3% from the prior year, and continues to impact the growth in general retail as consumer shop more online.

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

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Budget Overview

- **Property Tax** revenues also represent a major funding source for the City at 27% of the General Fund. The major factors influencing property tax revenue are the annual inflation adjustment under Proposition 13, number of home sales, and increased median home prices. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1% of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2% per year based on the 1979 value, unless the property is improved or sold to establish a new market value. The overall property tax revenue is projected to increase approximately 6% from the prior fiscal year budgeted amount. This is attributed to an increase in current secured and unsecured tax projections, along with an increase in property transfer taxes based on the current and projected development activity, such as permits, inspections, and plan checks, which indicate continued growth in property sales.

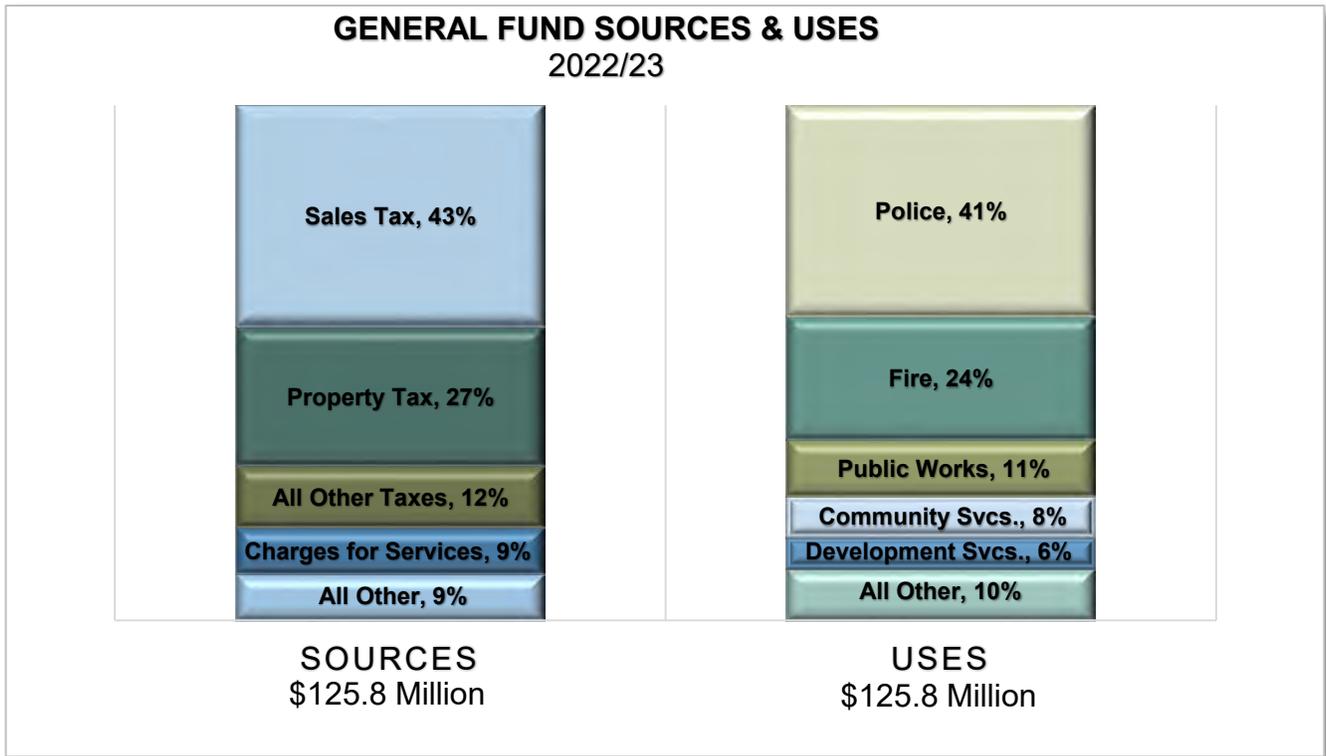
Also included in Property tax revenues is the Property tax in lieu of Vehicle License Fees (“VLF”) which is estimated to increase by 3% to reach projected revenue of \$16.1 million. This revenue is in addition to the regular apportionment of property taxes received. In 2004, the Legislature permanently reduced the Vehicle License Fee rate from 2% to 0.65% and compensated cities for their revenue loss with a like amount of property taxes, dollar-for-dollar. Each agency’s property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in the City based on the prior year assessment role.

- **Other Taxes**, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund (“RPTTF”) residual payment, account for 12% of General Fund revenue. These other taxes are projected to increase by 7% to reach projected revenue of \$14.6 million. The City collects franchise fee revenues from San Diego Gas and Electric (SDG&E), cable companies conducting business within City limits, and Escondido Disposal Incorporated (EDI) for trash collection services. Overall franchise fee revenues are projected to be \$7 million, an increase of 10% from the prior year. Revenue growth is projected based on population, inflation factors, and historic revenue trends. In addition, due to continued reopening of the economy and pent up demand for travel, transient occupancy tax is projected to increase by 29% to reach \$2.2 million.
- **Permits and Licenses** that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to increase by 26% from the Fiscal Year 2021/22 budget amount to reach projected revenue of \$1.8 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 decrease slightly from the prior fiscal year to reach \$832,500. Fines and forfeitures are collected by the City for vehicle code fines, parking ticket fines, other court fines, code enforcement citations, and impound fees.

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Budget Overview

- **Intergovernmental** revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants and is projected to increase overall by approximately \$109,000 or 3%.
- **Charges for Services** are projected to increase compared to the prior fiscal year with estimated revenue of \$10.7 million or 5%. 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 increase by 1% to reach revenue of \$4.4 million. The City plans to prepay the annual unfunded accrued liability ("UAL") for the Safety and Miscellaneous Plans in July 2022, which will result in interest savings to the General Fund. The General Fund is responsible for payment of 100% of the Safety Plan and approximately 56% of the Miscellaneous Plan.
- **Other Revenue** or miscellaneous receipts projections have been decreased by approximately \$156,500 to reflect the actual revenue received in prior fiscal years for certain accounts.
- **One-time Revenue** - budgeted in Fiscal Year 2021/22 accounts for fire assistance reimbursements of \$1.1 million. The City is not currently budgeting any one-time revenue in Fiscal Year 2022/23. 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.

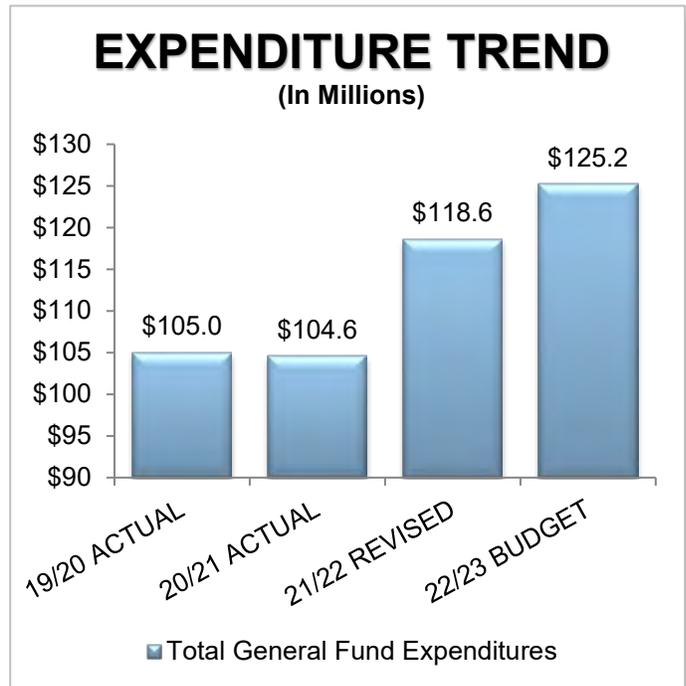
**CITY OF ESCONDIDO
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Budget Overview**



GENERAL FUND USES OF FUNDS

Proposed total uses of funds for Fiscal Year 2022/23 are \$125.8 million. The total proposed General Fund Operating Budget is \$125.2 million. It has increased by approximately \$8.1 million or 6.9% compared to the Fiscal Year 2021/22 Operating Budget adopted on June 9, 2021. Other uses of funds include approximately \$587,000 in transfers to other operating funds.

The following General Fund expenditures by department chart compares total Fiscal Year 2022/23 projected expenditures to revised amounts projected for the previous year.



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

<u>Department</u>	<u>2021/22 Revised</u>	<u>2022/23 Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
General Government Services	\$6,591,050	\$6,353,860	\$(237,190)	(4)%
Community Services	9,223,460	9,857,530	634,070	7
Development Services	7,914,970	7,509,830	(405,140)	(5)
Public Works	12,485,090	12,563,700	78,610	1
Radio Communications	0	(20,000)	(20,000)	0
Police	49,097,170	52,939,360	3,842,190	8
Fire	28,965,040	30,721,430	1,756,390	6
Community Relations & CCAE	2,582,980	2,547,730	(35,250)	(1)
Non-departmental	1,766,150	2,713,490	947,340	54
Total Expenditures	\$118,625,910*	\$125,186,930	\$6,561,020	6%

*Excludes Fiscal Year 2020/21 Carryover Requests of \$681,750

Certain significant budget changes have been included in the Fiscal Year 2022/23 Operating Budget to reflect specific public service needs and hence reflect City priorities and are discussed below.

- **General Government 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”). Significant budget highlights include the addition of a Management Analyst position to the Finance Department budget at an approximate annual cost of \$112,800 to oversee the City’s grant application and management activity, to better leverage Federal and State funding opportunities. A Human Resources Analyst position, previously eliminated in 2004 due to budgetary cuts, was added back to the Human Resources department budget at an approximate annual cost of \$100,130 to assist with the increased workload from ongoing employment and recruitment efforts. The Real Property division was transferred to the City Manager’s Department to better leverage these functions as an Economic Development tool. The associated expenses were transferred from the Engineering Department budget, so there was no impact to total General Fund expenses.

- **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 \$9.9 million in Fiscal Year 2022/23 and have increased by \$634,070 or 7% over the prior year.

The proposed increase in expenditures for Community Services is predominantly attributed to an expansion of the After School Program (ASP) in partnership with the Escondido Union

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School District (EUSD) but will be offset by the revenue generated through the program. EUSD requested to expand the City's ASP service from two to six schools. As the lowest-cost option available, this provides a tremendous benefit to working parents. To offset the increased expenses that will be incurred by the City, EUSD will be utilizing funding from their Expanded Learning Opportunities Program (ELOP) to reimburse the City for program administration.

- **Development Services**

Development Services includes Planning, Code Compliance, Building, and Engineering. These departments guide the physical development of the City, protect life and property through the application of building codes and standards, and enhance the image and appearance of the City. These combined department operating budgets total \$7.5 million and decreased 5% compared to the prior year primarily due to a significant decrease to the Planning budget. The Planning budget provided for \$500,000 in contract consultant services, which are offset by fees paid for by the project applicant. Expenses are incurred as development projects moved forward; however, over the previous five fiscal years the activity has been minimal. To better reflect anticipated General Fund operating expenses, the activity has been reclassified and will be accounted for outside of the Planning Department budget. This resulted in a decrease of \$500,000.

- **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. Fiscal Year 2022/23 operating expenses increased by \$78,610 or 1% from the prior fiscal year. Significant budget changes include the transfer of the Deputy Director of Public Works to the Streets Department from the Building Maintenance Fund to better reflect the current responsibilities of the position. The City is currently experiencing material cost increases for concrete, asphalt, graffiti supplies, and added costs for sweeper broom replacements which is expected to continue into the next fiscal year and have been included in the total operating supplies budget.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
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- **Police**

The Police Department improves community safety, enhances crime prevention, and provides emergency response. Overall, the Police Department's costs are increasing by \$3.8 million or 8% compared to the prior year to reach projected expenditures of \$53 million. Each year, the Police Department receives approximately \$2 million in grant, task force, and asset forfeiture funding. These funds augment the General Fund operating budget and provide the resources required to add two criminal intelligence positions to provide proactive enforcement through crime prevention, intervention and suppression efforts although additional funding is needed to continue to maintain police services and reduce crime. The proposed budget also includes contract-negotiated animal control cost increases as well as additional funds for the Body Worn Camera and Conducted Energy Devices contract (commonly known as tasers).

- **Fire**

The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The Fiscal Year 2022/23 operating budget reflects an increase of \$1.8 million or 6% increase compared to the prior year to reach projected expenditures of \$31 million. Due to increases in call volume and the costs of supplies, total Emergency Medical Supplies such as oxygen and pharmaceuticals increased by \$120,000. The increased call volume has also led to a more rapid deterioration of personal protective and safety equipment.

The adopted budget also includes an increase in Professional Services/Contracts for the following activities. An increase in the quality assurance fees of \$74,800 is due to an increase in call volume. Funds to conduct an EMS fee study are proposed to defensively determine the appropriate amount the City should be charging for EMS services, estimated at \$50,000. Contract services also include a first responder wellness app & wellness counseling (\$45,000), a standards of coverage study and strategic plan consultant estimated at \$150,000 (that has not been completed since 1999), and a training tower pump service contract of \$15,000. Again, additional locally controlled funding is needed to support local fire protection and prevention, paramedic and emergency medical services.

- **Non-departmental & Community Relations**

Non-departmental accounts for expenditures that are not directly chargeable to other General Fund departments and Community Relations accounts for funding for community events. These combined budgets total \$2.8 million in Fiscal Year 2022/23 and include expenditures for contractual salary and benefit obligations, various Citywide membership fees, consulting fees necessary for the preparation of expected 2022 Ballot Measures, 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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

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 2022/23 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 \$3.5 million or 6% compared to the prior year. In order to manage the increasing environmental regulatory needs for both the lakes and the treatment plant and distribution system operations, a Management Analyst position was added. Responsibilities will include water conservation, hazmat and hazardous waste activities, reporting, and training. To keep pace with increases passed through from the San Diego County Water Authority, the budget for purchased water costs increased by \$600,000. The budget also includes increases to water treatment chemicals due to the ever-increasing costs of manufacturing and delivering these products, especially during the COVID-19 pandemic and the increase to Utilities, specifically electricity, is due mostly to rising costs in power.

- **Wastewater Fund**

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

The Wastewater Fund budget increased by approximately \$700,000 or 2% compared to the prior year. These increases were primarily due to employee service cost increases and increases to Maintenance and Operations to continue to upgrade the City's lift stations to replace old motor starters, upgrade/replace relay logic controls with programmable logic controllers (PLCs), and to further increase plant and lift station security with additional cameras in strategic locations.

OTHER FUNDS

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

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview

- **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. Operating expenses are projected to increase by 11.8% or \$11,860 due to increases in maintenance and staff costs.

- **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 \$177,300 or 19% increase in operating revenue from the prior year with no transfer from the General Fund. Operating expenses are projected to rise by 13% or \$108,804 due to the increase in maintenance and staff costs needed to support the increase in activity.

- **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. Due to changes in staff positions and a reallocation of resources, the Fiscal Year 2022/23 operating budget increased by \$131,340 or 34.8%.

- **Mobilehome Park Management**

This fund was created to account for transactions related to the management of Mountain Shadows and Escondido Views mobilehome parks. Budgeted operating expenses increased by \$60,040 or 37.6% due to anticipated extraordinary maintenance required at a lot in Mountain Shadows (new retaining wall) that will cost more than excess funds from a single year.

- **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. To allow for better contract management, additional resources were added to Professional Services which increased operating expenses by 20.6% or \$12,810.

- **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. In order to provide an appropriate service level to the City, two new Plumber positions were added to the department. The employee services costs are partially offset by a decrease in professional services/contracts of about \$22,500. The roofs of many City buildings are at the end of their useful life resulting in deterioration, leaks, and potential mold. In order to address the deferred maintenance of more than \$1 million in roof repairs, the Fiscal Year

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

2022/23 operating budget includes \$550,000 to address urgent repairs needed to prevent further damage.

- **Fleet Services**

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles. Total proposed operating expenses increased by \$1.1 million or 17.6%. Due to the ongoing General Fund structural deficit and budget limitations, the Citywide vehicle replacement plan has been underfunded and the replacement of critical public safety equipment has been delayed. In addition, repair and replacement costs for vehicles has increased substantially due to the impacts of COVID-19, supply chain shortages, and recent inflation. In order to ensure adequate funds are available to provide a safe and reliable fleet of vehicles, additional funds of \$924,560 were added to the City's Vehicle Replacement program.

- **Network and Systems Administration**

This fund was created to account for financial activity related to Network & Systems Administration services, licensing, and hardware. A Network Systems Engineer was added to the department to address network and cybersecurity support, fully funded by the Water and Wastewater funds. Other operating expenses are due to cybersecurity technology and additional technology demands due to COVID-19 as well as additional technology replacement costs anticipated at the Library.

- **General Liability Insurance**

This fund was created to account for transactions related to the City's liability exposure, including its insurance program (excluding property and workers compensation insurance). Insurance premiums have increased by an average of 161% for the City. This increase is not limited to the City, but instead is a result of a hard market cycle. Public entities, across the country but especially in California, and the insurance industry as a whole have witnessed dramatic increases in liability loss development in recent years – meaning the dollar amount of liability claims has grown exponentially. This has resulted in a decrease of available funds for insurance carriers. In an effort to increase confidence levels to rebuild surplus, insurance premiums (across the board) are experiencing drastic rate increases - this is especially true for the general liability and cyber policies.

Although these increases are significant, as a member of PRISM (a member-directed insurance risk sharing pool of various public entities), the City benefits in the insurance market due to PRISM's size and ability to leverage that size in negotiations. The City's PRISM membership ensures it's protecting the City from possible liability exposures at the best cost to its taxpayers.

- **Property Insurance**

The Property Insurance Fund accounts for the transactions related to obtaining property insurance for the City. This fund is proposing a 27.3% or \$303,440 increase to its total operating budget due to an increase in the property insurance premium. The increase is in

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Overview**

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 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>
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
2022/23	1,561,939,571	97,739,720	1,464,199,851

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 2022/23, so the Per Capita Personal Income Factor was used. The limit will be adjusted when the final numbers are known. The limits for prior years have been finalized.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Awards**



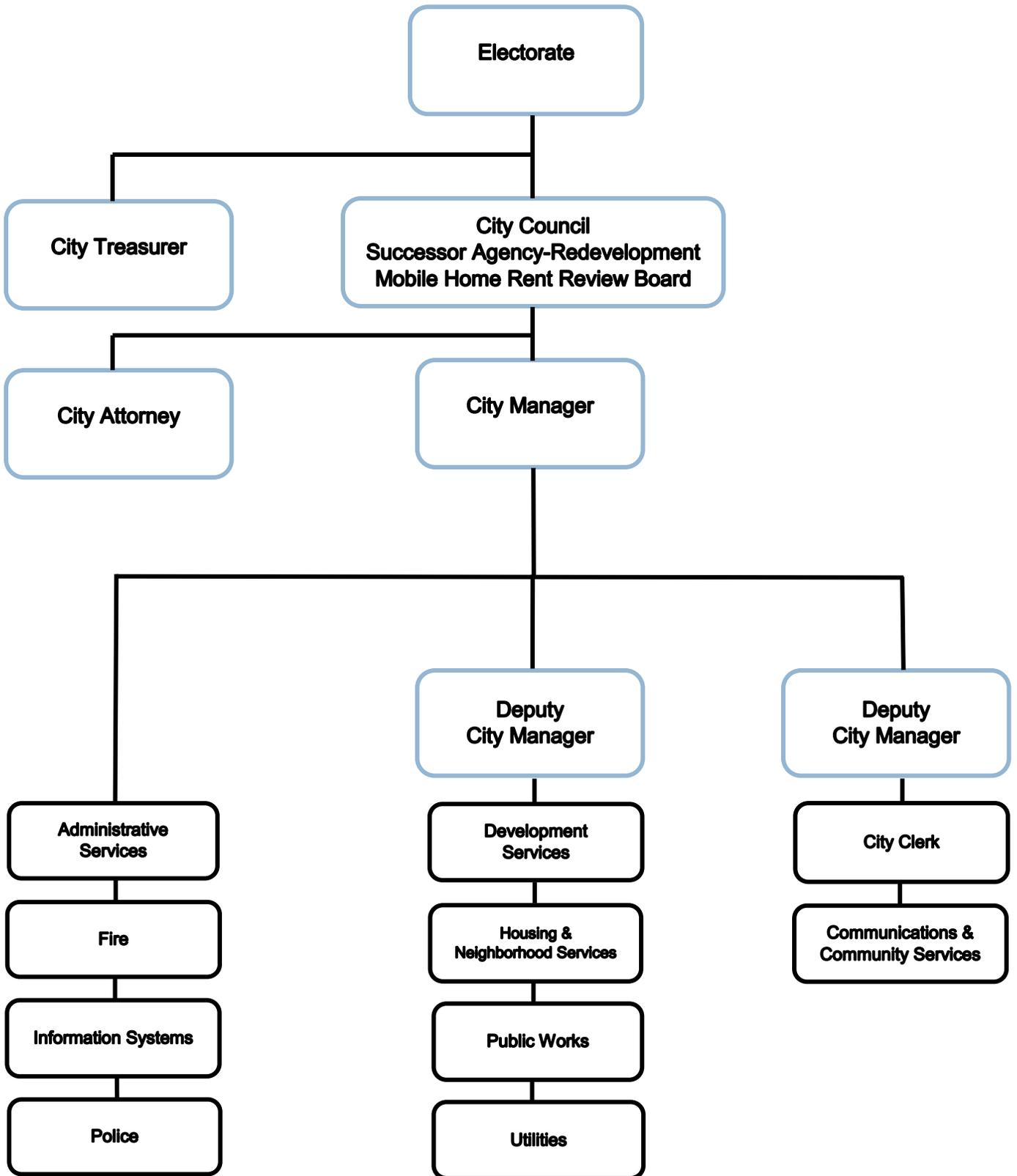
These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.



Financial Structure, Policies and Process

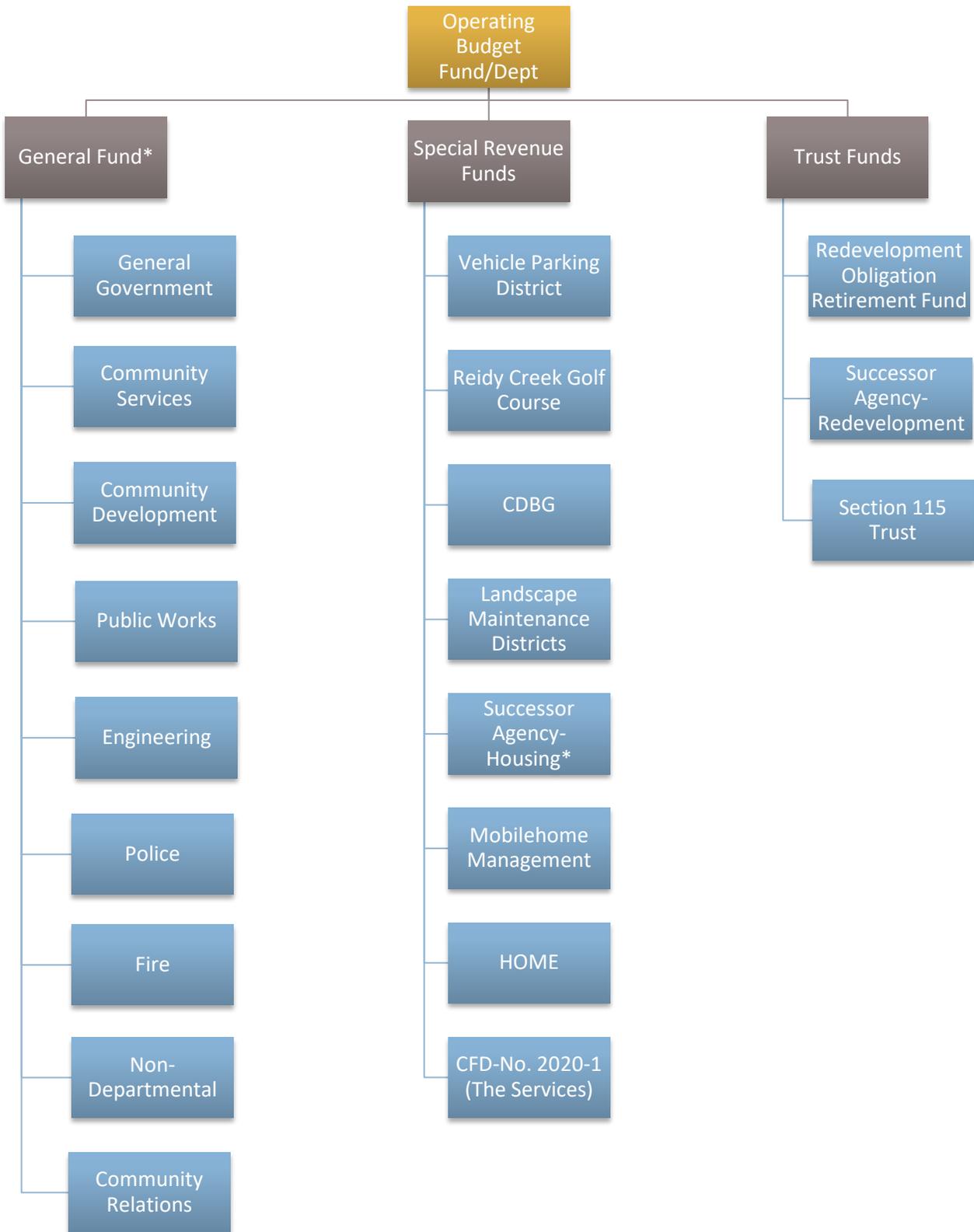


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Organization Chart

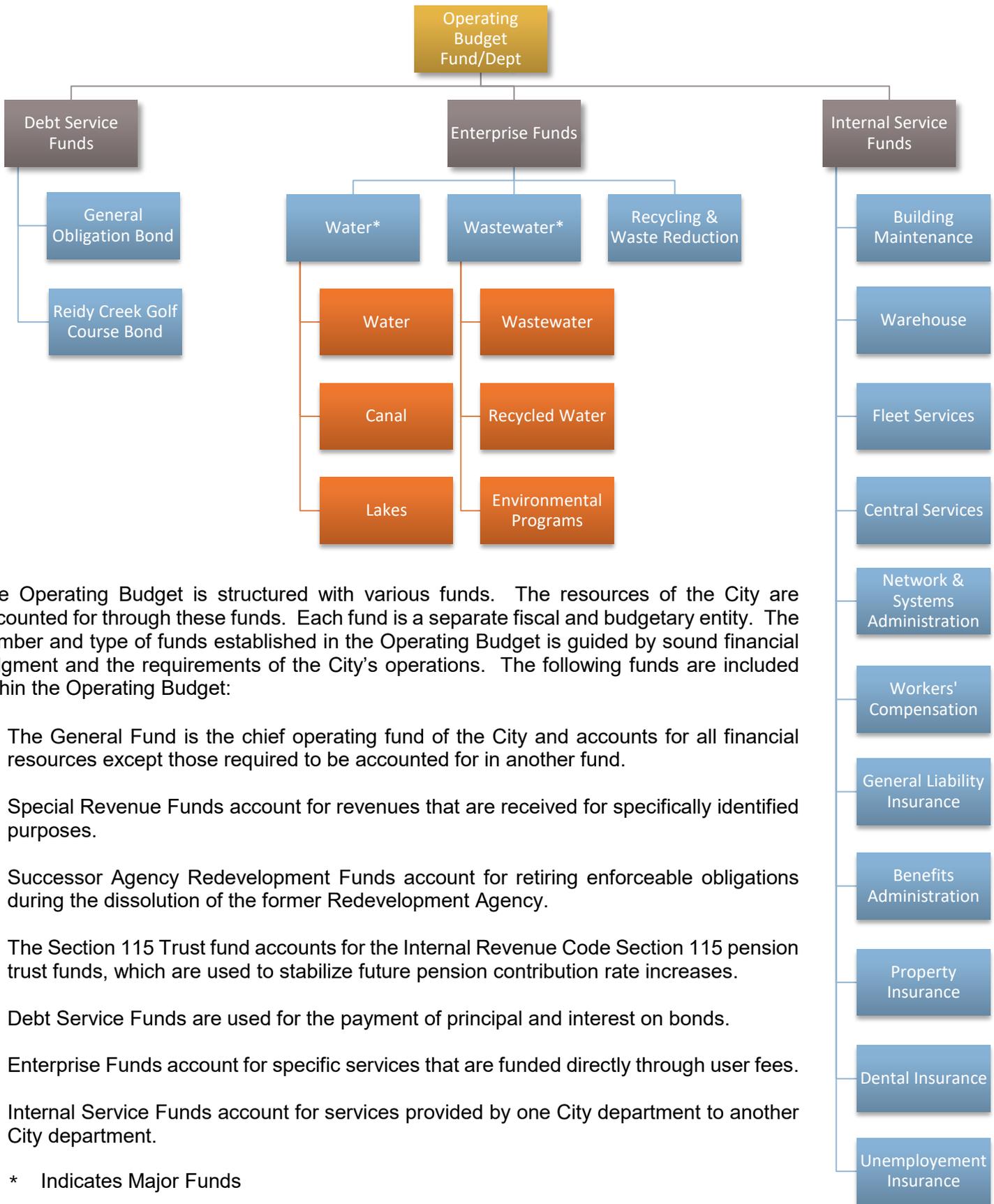




**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2022/23 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.

* Indicates Major Funds

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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 2022/23 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 2022/23 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 2022/23 Operating Budget
Budgetary and Financial Policies

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

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budgetary and Financial Policies

12. Financial Status and Financial Issues Will Be Reported

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

Policy

- a. The City’s Comprehensive Annual Financial Report will be made available to the City Council, the general public, bond holders and rating agencies after completion of the annual audit. In addition, there will be periodic reporting on the budgetary status of the City, particularly the General Fund and other funds that have unusual or problematic status. Any major or critical issue will be reported as soon as it is practical.

- b. The City presents quarterly financial reports to the City Council that provide a financial update on the General Fund and other major City funds. These reports include budgetary information, along with actual resources received to date, in addition to the use of these resources in fulfilling each fund’s financial plan. Any major or critical issues will be reported as soon as it is practical.

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budgetary and Financial Policies**

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

15. Cash and Investments Will Be Effectively Managed

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budgetary and Financial Policies

17. Interfund Transfers and Loans

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

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

18. Delinquent Accounts Will Be Written Off When Deemed Uncollectible

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

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

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

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

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

Policy - The City will continue to develop and update our long-term financial plan. The plan will outline general approaches the City should follow over the long-term to maintain and increase the ability of the City to provide services through maintaining and increasing revenues, growing the City's economy for the purpose of revenue generation, and controlling and managing the cost of services and the method of delivery of services. This

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budgetary and Financial Policies**

plan will identify and discuss unfunded liabilities and other deferred costs such as maintenance. A plan or options will be identified to address them. This plan is not intended as a general statement of overall City strategies and goals, but rather a focused approach to long-term finances and to enhancing the economic strength of the City to generate more revenues and resources for services. The plan may be integrated into an overall set of goals and strategies for the City such as the City Council Action Plan. The City Council will modify the plan as it desires and adopt it as a general guideline for future financial and economic direction. The plan is to be reviewed and updated no less frequently than every five years.

20. Financial Policies Will Be Periodically Reviewed

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Process**

ACCOUNTING BASIS AND BUDGETARY CONTROL

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

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

The budgetary policy of the City is as follows:

1. Prepare budgets for general, special revenue, enterprise, internal service, and debt service funds

2. Adopt budgets that are balanced as to resources and appropriations

3. Adopt budgets that do not exceed State constitutional limits

4. Adopt budgets prior to the beginning of the fiscal year in which they are to take effect

5. Exercise budget controls at the fund level

6. Allow adjustments to the budget with the proper approvals

7. Adopt budgets by City resolution

8. Utilize encumbrances of appropriations as a budgetary control technique

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Process**

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

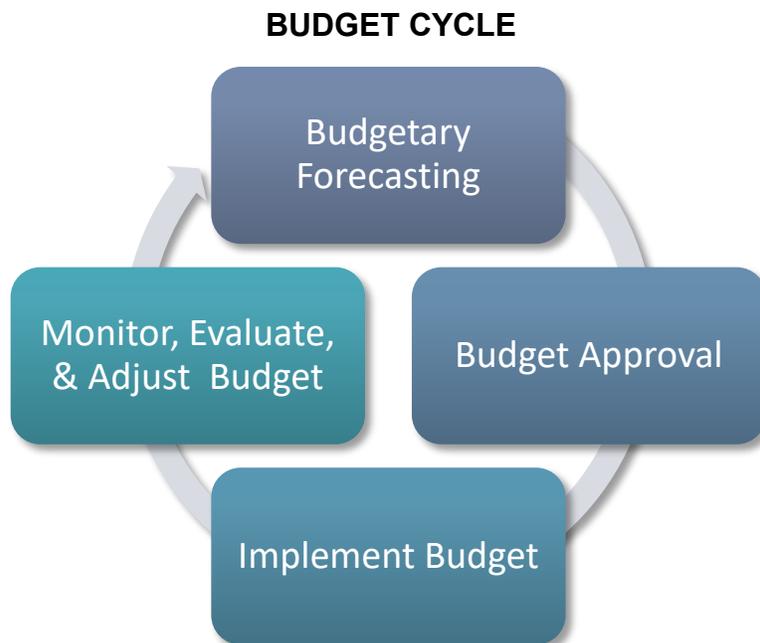
- Director of Finance - responsible for the management and administration of the Finance Department
- City Treasurer - responsible for managing and investing the City's portfolio and bond proceeds administration

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.

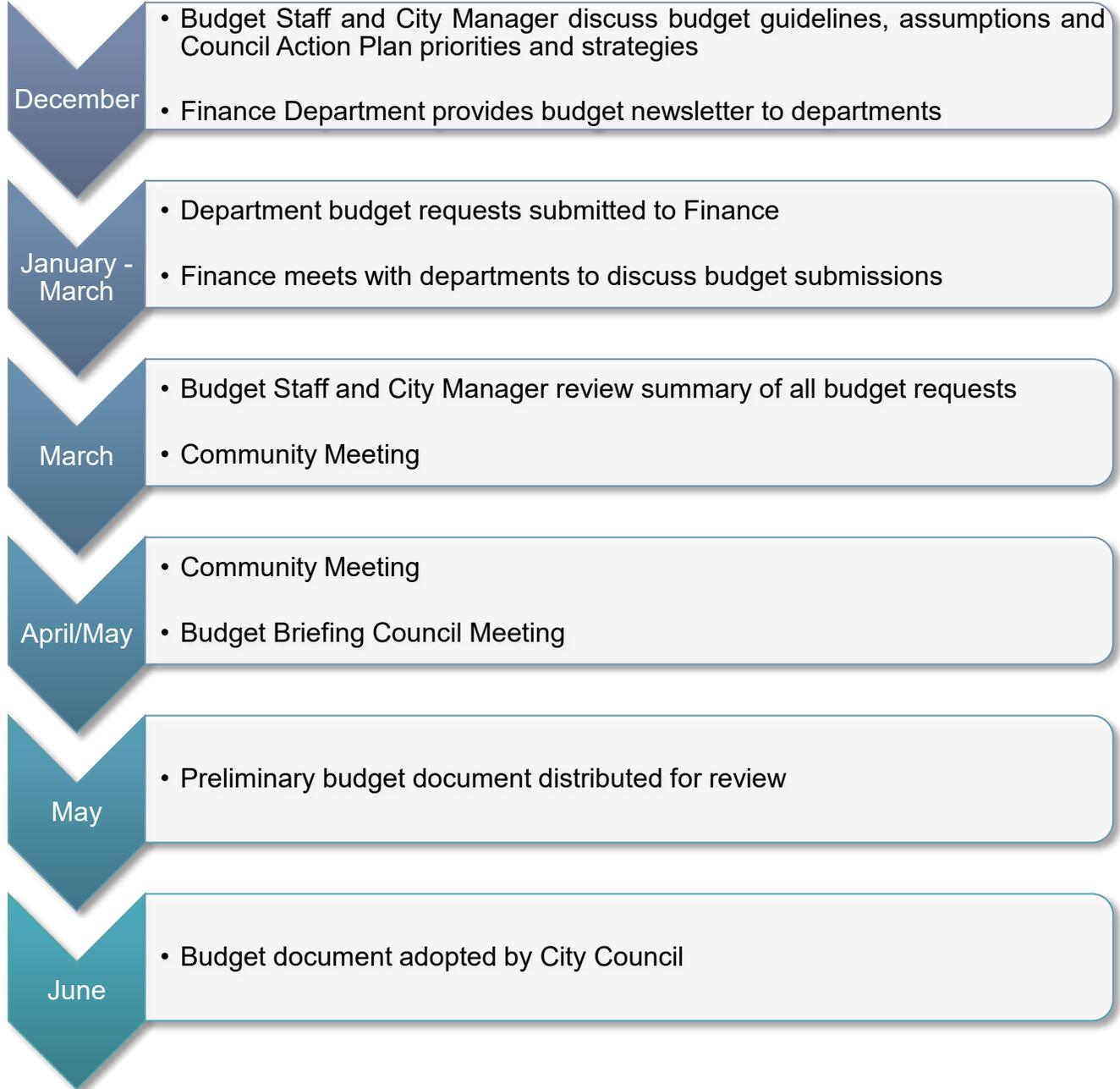
The Finance Department provides a budget newsletter to each department, which includes information such as:

- 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 2022/23 Operating Budget
Budget Process

BUDGET CALENDAR



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
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. Also, see the [Escondido Discussion](#) for updates and to participate in this process.

On May 11, 2022, City Council was presented with an update on the annual budget process, General Fund Multi-Year Financial Forecast, and the Preliminary Operating Budget for Fiscal Year 2022/23. Operating revenue has not kept pace with the growing costs of providing City services, and as a result the General Fund long-term financial plan has projected annual deficits creating a structural budget deficit. To address this projected shortfall, the City has maintained a hardline on expenditures and staff are continuously seeking measures that ensure efficiency, while enhancing basic operations. Despite all of these measures, and the City’s efforts to fund projects with grants and other sources of one-time funds, it has not been enough to meet growing costs and demand for services, the General Fund operating budget projected a net operating deficit of \$8.5 million. The City Council direction to Staff during the Preliminary Budget Workshop was to prepare a General Fund Operating Budget that closed the \$8.5 million deficit, without impacting the Public Safety departments and services, including Police, Fire, and Public Works. In order to address the \$8.5 million General Fund deficit, Staff evaluated both projected operating revenue and the proposed operating expenses for Fiscal Year 2022/23.

On June 8, 2022, after discussion and consideration of the recommended budget reductions, City Council directed Staff to modify the proposed Fiscal Year 2022/23 operating budget and offset some of the budgetary cuts recommended with the use of no more than \$5,000,000 in one-time funds from the American Rescue Plan Act (ARPA) funds and the Section 115 Pension Trust fund. With the direction from City Council, Staff evaluated the list of operating budget cuts and recommended adding back items to the Fiscal Year 2022/23 operating budget, resulting in the use of one-time ARPA funds of \$3,735,030.

A detailed report of these proposed amendments and reductions is included in the [June 22, 2022 staff report](#) (Agenda Item #10).

On June 22nd, a summary of what is reflected within this Fiscal Year 2022/23 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.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
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 2022/23 Operating Budget
Revenue Schedule - Summary (All Funds)**

FUND	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
GENERAL FUND	\$107,575,867	\$120,268,995	\$112,476,190	\$119,687,230	6.4%
<u>SPECIAL REVENUE FUNDS</u>					
Vehicle Parking District	\$330	\$180	\$0	\$0	0.0%
Gas Tax	3,536,095	3,391,123	3,859,200	4,446,300	15.2
Park Development	379,762	1,587,129	1,985,400	4,425,840	122.9
Recreation/ASES	707,732	65,037	0	0	0.0
Reidy Creek Golf Course	541,007	999,580	925,060	1,102,360	19.2
Community Development Glock Grant	1,129,142	1,187,413	1,716,510	1,800,000	4.9
Traffic Impact	772,084	3,344,461	2,161,800	3,346,320	54.8
Daley Ranch Restoration	11,923	6,603	4,900	2,200	(55.1)
Landscape Maintenance Districts	892,600	872,506	869,320	948,080	9.1
Public Art	58,008	144,009	69,600	164,930	137.0
Successor Agency-Housing	102,152	1,410,152	1,000,000	101,000	(89.9)
Mobilehome Park Management	178,873	164,809	159,610	160,000	0.2
HOME	267,205	137,269	624,350	650,000	4.1
CFD-No. 2020-1(The Services)	0	0	0	295,000	0.0
TOTAL, SPECIAL REVENUE FUNDS	\$8,576,913	\$13,310,271	\$13,375,750	\$17,442,030	30.4%
<u>TRUST FUNDS</u>					
Ryan Trust	\$467	\$395	\$250	\$250	0.0
Redevelopment Obligation Retirement Fund	6,524,771	2,899,699	2,838,140	0	(100.0)
Successor Agency - Redevelopment	19,695	0	0	0	0.0
Section 115 Pension Trust	403,591	1,729,677	200,000	200,000	0.0
TOTAL, TRUST FUNDS	\$6,948,524	\$4,629,771	\$3,038,390	\$200,250	(93.4)%
<u>CAPITAL PROJECT FUNDS</u>					
Streets Projects	\$2,241,181	\$1,328,981	\$1,318,100	\$16,830	(98.7)
Storm Drain	147,985	480,660	326,360	356,880	9.4
General Capital	198,493	52,882	16,300	45,100	176.7
County Transportation Street Project Fund	6,496,687	3,146,618	4,005,000	4,656,000	16.3
TDA Fund	12,294	0	0	0	0.0
Road Maintenance & Rehab (SB1)	2,685,173	2,868,554	3,013,300	3,481,750	15.5

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Summary (All Funds)**

FUND	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Public Facilities	606,305	2,269,612	1,801,900	3,864,730	114.5
TOTAL, CAPITAL PROJECT FUNDS	\$12,388,118	\$10,147,307	\$10,480,960	\$12,421,290	18.5%
<u>DEBT SERVICE FUNDS</u>					
General Obligation Bond Debt Service	\$4,745,305	\$5,087,131	\$4,753,930	\$4,752,930	(0.0)
Reidy Creek Golf Course Debt Service	184	12	0	0	0.0%
TOTAL, DEBT SERVICE FUNDS	\$4,745,489	\$5,087,143	\$4,753,930	\$4,752,930	0.0%
<u>ENTERPRISE FUNDS</u>					
Water	\$64,617,324	\$79,210,640	\$92,729,960	\$67,716,990	(27.0)
Wastewater	37,775,119	42,879,024	42,302,500	42,114,800	(0.4)
Recycling & Waste Reduction	640,560	593,189	663,100	856,350	29.1
TOTAL, ENTERPRISE FUNDS	\$103,033,003	\$122,682,853	\$135,695,560	\$110,688,140	(18.4)%
TOTAL, ALL FUNDS	\$243,267,914	\$276,126,340	\$279,820,780	\$265,191,870	(5.7)%
<u>INTERNAL SERVICE FUNDS</u>					
Building Maintenance	\$5,288,098	\$5,342,759	\$5,492,030	\$6,254,510	13.9
Warehouse Fund	181,123	168,315	159,770	177,190	10.9
Fleet Service	7,041,212	5,909,711	6,292,280	7,560,230	20.2
Central Services	1,079,762	1,056,302	1,030,340	994,850	(3.4)
Network & Systems Administration	1,754,834	2,046,824	2,079,560	2,379,330	14.4
Workers' Compensation	5,775,271	4,772,148	5,276,250	5,939,660	12.6
General Liability Insurance Fund	2,275,951	2,120,789	2,448,330	4,926,300	101.2
Benefits Administration	10,576,537	10,723,731	11,655,940	11,606,190	(0.4)
Property Insurance	707,667	697,297	979,410	921,960	(5.9)
Dental Insurance	766,756	734,717	749,540	705,100	(5.9)
Unemployment Insurance	98,754	95,647	90,000	75,000	(16.7)
TOTAL, INTERNAL SERVICE FUNDS	\$35,545,965	\$33,668,240	\$36,253,450	\$41,540,320	14.6%

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
GENERAL FUND					
SALES TAX	\$36,651,484	\$44,295,507	\$46,347,300	\$51,012,200	10.1%
PROPERTY TAX					
Secured Property Tax	13,472,904	14,341,908	14,207,000	15,195,300	7.0
Unsecured Property Tax	412,235	438,117	446,000	451,300	1.2
Property Tax in Lieu of VLF	14,631,684	15,465,008	15,670,000	16,140,100	3.0
Penalties	20,546	10,859	2,000	11,000	450.0
Property Transfer	736,619	953,740	600,000	982,400	63.7
Total, Property Tax	29,273,989	31,209,631	30,925,000	32,780,100	6.0
OTHER TAXES					
RPTTF Residual Payment	1,950,109	1,874,970	2,100,000	2,002,000	(4.7)
Tax Sharing Payment	425,488	491,526	425,000	425,000	0.0
Franchise Fees	6,093,169	6,886,816	6,295,000	6,895,860	9.5
Transient Occupancy Tax	1,696,661	1,684,318	1,700,000	2,200,000	29.4
Business License	1,879,921	2,082,164	1,960,000	1,975,000	0.8
Transfer Station Fee	1,007,417	1,122,907	1,200,000	1,120,000	(6.7)
Other Incentive Fees	42,357	0	0	0	0.0
Total, Other Taxes	13,095,122	14,142,701	13,680,000	14,617,860	6.9
PERMITS AND LICENSES					
Towing Licenses	348,125	348,125	348,000	348,000	0.0
Building Permits	264,974	1,569,489	715,000	1,100,000	53.8
Plumbing Permits	41,256	84,743	40,000	40,000	0.0
Electrical Permits	120,414	178,926	140,000	140,000	0.0
Mechanical Permits	47,504	145,487	50,000	90,000	80.0
Fire Code Permits	86,344	99,595	104,000	45,000	(56.7)
Mobile Home Setup	6,433	7,507	5,500	5,500	0.0
Parking Permits	8,075	0	10,000	10,000	0.0
Total, Permits and Licenses	923,125	2,433,872	1,412,500	1,778,500	25.9
FINES AND FORFEITURES					
Red Light Photo Citations	21,576	16,561	15,000	15,000	0.0
Vehicle Code Fines	256,767	170,109	276,000	200,000	(27.5)
Parking Ticket Fines	213,124	163,826	200,000	200,000	0.0
Other Court Fines	68,115	191,519	80,000	175,000	118.8
Booking Fees	55,614	38,463	25,000	5,000	(80.0)
Library Fines	37,089	12,263	10,000	12,000	20.0
Code Compliance Admin Citations	270,314	14,799	100,000	25,000	(75.0)
Police Ticket Sign Off	3,420	30	2,000	500	(75.0)
Impound Fees	196,465	257,230	200,000	200,000	0.0
Total, Fines and Forfeitures	1,122,483	864,799	908,000	832,500	(8.3)
INTERGOVERNMENTAL					
VLF Revenue in Excess	120,886	112,222	121,000	175,000	44.6
Post Reimbursement	33,425	17,156	10,000	10,000	0.0
Literacy Grant	70,415	0	0	0	0.0
Nutrition Grant	211,102	248,151	190,000	190,000	0.0
Miscellaneous Agencies	4,507	5,037	5,000	5,000	0.0
Rincon Fire Fees	2,248,224	2,199,249	2,200,000	2,375,000	8.0
State Highway Maintenance	10,000	10,000	10,000	10,000	0.0
Federal Grants	56,635	334,032	85,000	85,000	0.0
SB90 Claims	120,709	89,495	100,000	100,000	0.0
GEMT Program	194,615	362,770	195,000	0	(100.0)

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Reimbursement from Outside Agencies	692,988	540,143	425,000	500,000	17.6
Total, Intergovernmental	3,763,507	3,918,255	3,341,000	3,450,000	3.3
CHARGES FOR SERVICES					
Zoning Fees	184,112	94,064	135,000	135,000	0.0
Subdivision Fees	27,463	49,559	40,000	40,000	0.0
Annexation Fees	11,710	22,520	10,000	20,000	100.0
Maps & Publications	850	1,068	500	500	0.0
Building Plan Check Fees	368,249	799,934	400,000	585,000	46.3
Conservation Credit	108,506	0	100,000	1,000	(99.0)
EIR	61,437	35,190	20,000	25,000	25.0
Engineering Misc. Projects	289,923	958,925	250,000	350,000	40.0
Engineering Subdivision Fees	852,693	96,935	125,000	150,000	20.0
Planning Fees	420,613	430,258	325,000	325,000	0.0
Shopping Cart Cont Plan Fee	0	0	500	500	0.0
20B Waiver Fee-Utility Underground	131,990	121,269	100,000	135,000	35.0
Police Services	211,603	59,568	200,000	50,000	(75.0)
False Alarms	111,112	90,422	75,000	95,000	26.7
DUI Cost Recovery	55,973	32,746	40,000	20,000	(50.0)
Fingerprinting Revenue	2,548	1,162	1,000	1,000	0.0
Restitution	14,435	15,404	5,000	12,000	140.0
Commercial Alarm Registration	80,545	79,868	60,000	75,000	25.0
Special Fire	26,479	58,198	50,000	25,000	(50.0)
Failed Reinspection	31,026	113,591	80,000	125,000	56.3
Fire Plan Check	200,270	108,575	120,000	120,000	0.0
Paramedic Transportation	84,084	96,679	75,000	55,000	(26.7)
Paramedic Services	6,601,843	6,079,266	6,250,000	6,250,000	0.0
Fire Protection System Fees	1,950	1,677	1,500	1,800	20.0
Fire Comm Care Licensing Fee	65,448	21,450	50,000	21,000	(58.0)
Proc Fee - Exp Repay Agr	0	15,590	0	0	0.0
Processing Fee-Quit Claim	2,550	7,840	5,000	6,500	30.0
Processing Fees	2,400	3,340	3,000	3,000	0.0
Fire R-2 Inspection Fees	0	76,493	60,000	60,000	100.0
Code Books	0	0	500	500	0.0
City Clerk Fees	9,771	19,339	5,000	5,000	0.0
Copying Fee	98	5,607	3,000	3,000	0.0
Street Light Power Charge	12,475	10,135	10,000	10,000	0.0
Senior Meal Payments	8,186	2,489	13,000	11,000	(15.4)
Library Audiovisual	8,105	0	0	0	0.0
Senior Van Fee	2,027	0	4,000	500	100.0
Facility Use-Senior Center	33,513	128	30,000	20,000	(33.3)
Sale of Recyclables	75,000	0	0	0	0.0
Microfilm Fees	44,418	28,792	26,000	20,000	(23.1)
Mobile Home Fees	58,536	58,536	64,000	60,000	(6.3)
Engineering Fees	322,424	473,818	295,000	276,000	(6.4)
Alarm Registration Fee	33,441	35,704	60,000	30,000	(50.0)
Recreation	1,052,226	848,652	1,077,710	1,575,350	46.2
Total, Charges for Services	11,610,029	10,954,791	10,169,710	10,698,650	5.2
INVESTMENT & RENTAL INCOME	4,655,859	10,457,621	4,313,000	4,350,920	0.9
OTHER REVENUE					
Harding Street Maintenance	12,901	13,426	10,000	10,000	0.0
Contributions	13,438	100,625	20,000	15,000	(25.0)
Sponsorships	6,802	7,850	5,000	5,000	0.0
Marketing Event Fees	0	0	2,000	500	(75.0)
Damages-City Property	76,201	28,097	20,000	20,000	0.0
Recoveries	20,431	0	0	0	0.0
Misc. Over/Short	(243)	(367)	0	0	0.0
NSF Check Charges	5,350	3,777	4,000	4,000	0.0

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Admin Fee-Collections	13,272	15,273	12,000	12,000	0.0
Small Claims Court Fees	(477)	(1,318)	0	0	0.0
Other Revenue	1,791,683	200,287	250,000	100,000	(60.0)
Total, Other Revenue	1,939,356	367,652	323,000	166,500	(48.5)
ONE-TIME REVENUE	4,540,913	1,624,166	1,056,680	0	(100.0)
Total, General Fund	\$107,575,867	\$120,268,995	\$112,476,190	\$119,687,230	6.4%

SPECIAL REVENUE FUNDS

VEHICLE PARKING DISTRICT

Investment Income	\$330	\$180	\$0	\$0	0.0%
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GAS TAX

Gas Tax 2105	779,135	779,523	879,000	978,660	11.3
Gas Tax 2106	499,136	495,972	555,000	611,710	10.2
Gas Tax 2107	983,806	1,054,827	1,034,000	1,337,010	29.3
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0
R & T Code 7360 - Prop 42	1,053,192	1,020,828	1,349,000	1,493,920	10.7
Investment Income	39,115	29,973	32,200	15,000	(53.4)
Other Revenue	171,712	0	0	0	0.0
Total, Gas Tax	3,536,095	3,391,123	3,859,200	4,446,300	15.2

PARK DEVELOPMENT

Park Development Fees	293,714	1,535,126	1,930,900	4,400,000	127.9
Investment Income	86,048	52,003	54,500	25,840	(52.6)
Total, Park Development	379,762	1,587,129	1,985,400	4,425,840	122.9

RECREATION/ASES

ASES Grant	706,064	65,037	0	0	0.0
Investment Income	1,668	0	0	0	0.0
Total, Recreation/ASES	707,732	65,037	0	0	0.0%

REIDY CREEK GOLF COURSE

Green Fees	372,332	659,397	626,830	783,440	25.0
Cart Rental	128,003	253,042	241,370	246,800	2.2
Golf Merchandise Sales	27,650	68,631	42,000	51,490	22.6
Golf Course-Other Revenue	5,692	7,076	3,630	5,370	47.9
Food and Beverage Rent	7,318	11,179	11,230	15,260	35.9
Investment Income	12	255	0	0	0.0
Total, Reidy Creek Golf Course	541,007	999,580	925,060	1,102,360	19.2

COMMUNITY DEVELOPMENT BLOCK GRANT

Grant	1,119,981	1,178,196	1,716,510	1,800,000	4.9
Investment Income	1,642	1,717	0	0	0.0
Other Revenue	7,519	7,500	0	0	0.0
Total, CDBG	1,129,142	1,187,413	1,716,510	1,800,000	4.9

TRAFFIC IMPACT

Traffic Impact Fees-Local	555,785	1,939,255	1,203,000	1,552,700	29.1
Traffic Impact Fees-Regional	106,094	1,074,561	883,400	1,747,300	97.8

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Investment Income	110,205	330,645	75,400	46,320	(38.6)
Total, Traffic Impact	772,084	3,344,461	2,161,800	3,346,320	54.8
DALEY RANCH RESTORATION					
Investment Income	11,923	6,603	4,900	2,200	(55.1)
LANDSCAPE MAINTENANCE DISTRICTS					
Assessments	852,395	844,356	860,600	939,140	9.1
Investment Income	31,775	19,503	0	0	0.0
Other Revenue	8,430	8,647	8,720	8,940	2.5
Total, Landscape Maintenance Districts	892,600	872,506	869,320	948,080	9.1
PUBLIC ART					
Public Art Fees	41,542	133,673	58,800	160,000	172.1
Investment Income	16,396	10,276	10,800	4,930	(54.4)
Other Revenue	70	60	0	0	0.0
Total, Public Art	58,008	144,009	69,600	164,930	137.0
SUCCESSOR AGENCY- HOUSING					
Reimbursement from Outside Agencies	104	0	0	0	0.0
HELP Fees	500	830	0	0	0.0
Other Revenue	(443,175)	211,919	0	1,000	0.0
Investment Income	164,209	110,865	0	0	0.0
Interest-Loans/Advances	380,514	1,086,538	0	0	0.0
Sale of City Property	0	0	1,000,000	100,000	(90.0)
Total, Successor Agency-Housing	102,152	1,410,152	1,000,000	101,000	(89.9)
MOBILEHOME PARK MANAGEMENT					
Rent	173,350	161,375	159,610	160,000	0.2
Investment Income	5,523	3,434	0	0	0.0
Total, Mobilehome Park Management	178,873	164,809	159,610	160,000	0.2
HOME					
Grants	187,361	0	624,350	650,000	4.1
Investment Income	28,175	21,217	0	0	0.0
Interest-Loans/Advances	51,669	115,002	0	0	0.0
Monitoring Fee	0	1,050	0	0	0.0
Total, HOME	267,205	137,269	624,350	650,000	4.1
CFD-NO. 2020-1(THE SERVICES)					
Special Assessments	0	0	0	295,000	0.0
Total, Special Revenue Funds	\$8,576,913	\$13,310,271	\$13,375,750	\$17,442,030	30.4%

TRUST FUNDS

RYAN TRUST

Investment Income	\$467	\$395	\$250	\$250	0.0%
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REDEVELOPMENT OBLIGATION RETIREMENT FUND

County of SD Trust Fund	6,524,771	2,899,699	2,838,140	0	(100.0)
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CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
SUCCESSOR AGENCY - REDEVELOPMENT					
Investment Income	19,695	0	0	0	0.0
SECTION 115 PENSION TRUST					
Investment Income	403,591	1,729,677	200,000	200,000	0.0
Total, Trust Funds	\$6,948,524	\$4,629,771	\$3,038,390	\$200,250	(93.4)%

CAPITAL PROJECT FUNDS

STREETS PROJECTS

State Grants	\$267,992	\$115,646	\$0	\$0	0.0%
Federal Grants	1,096,582	145,690	1,268,500	0	(100.0)
Reimbursement from Outside Agencies	810,277	1,020,763	0	0	0.0
Investment Income	66,330	46,882	49,600	16,830	(66.1)
Total, Streets Projects	2,241,181	1,328,981	1,318,100	16,830	(98.7)

STORM DRAIN

Storm Drain Basin Fees	132,332	468,822	315,360	350,000	11.0
Investment Income	15,654	11,838	11,000	6,880	(37.5)
Total, Storm Drain	147,985	480,660	326,360	356,880	9.4

GENERAL CAPITAL

Reimbursement from Outside Agencies	170,733	13,471	0	0	0.0
Investment Income	27,760	13,911	16,300	20,100	23.3
Other Revenue	0	25,500	0	25,000	0.0
Total, General Capital	198,493	52,882	16,300	45,100	176.7

COUNTY TRANSPORTATION STREET PROJECT FUND

Miscellaneous Agencies	304,125	142,121	0	0	0.0
SANDAG	6,013,597	2,641,621	4,005,000	4,656,000	16.3
Reimbursements from Outside Agencies	177,741	358,912	0	0	0.0
Investment Income	1,224	3,964	0	0	0.0
Total, Cty Transportation Street Project	6,496,687	3,146,618	4,005,000	4,656,000	16.3

TDA FUND

Reimbursements from Outside Agencies	12,294	0	0	0	0.0%
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ROAD MAINTENANCE & REHAB (SB1)

Road Maintenance & Rehab (SB 1)	2,645,420	2,836,545	2,985,000	3,457,700	15.8
Investment Income	39,753	32,009	28,300	24,050	(15.0)
Total, Road Maintenance & Rehab (SB1)	2,685,173	2,868,554	3,013,300	3,481,750	15.5

PUBLIC FACILITIES

Public Facilities Fees	437,322	2,166,725	1,699,700	3,700,000	117.7
Other Interest-Non Investment	6,470	6,465	0	0	0.0
Interest-Loans/Advances	848	0	4,500	112,810	2406.9

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Investment Income	161,665	96,422	97,700	51,920	(46.9)
Total, Public Facilities	606,305	2,269,612	1,801,900	3,864,730	114.5
Total, Capital Project Funds	\$12,388,118	\$10,147,307	\$10,480,960	\$12,421,290	18.5%

DEBT SERVICE FUNDS

GENERAL OBLIGATION BOND DEBT SERVICE

Secured Property Tax	\$4,674,356	\$5,040,976	\$4,704,130	\$4,709,630	(0.0)%
Penalties	12,623	11,935	23,800	23,800	0.0
Investment Income	58,326	34,220	26,000	19,500	(25.0)
Total, General Obligation Bond Debt Svc	4,745,305	5,087,131	4,753,930	4,752,930	(0.0)

REIDY CREEK GOLF COURSE DEBT SERVICE

Investment Income	184	12	0	0	0.0
Total, Debt Service Funds	\$4,745,489	\$5,087,143	\$4,753,930	\$4,752,930	0.0%

ENTERPRISE FUNDS

WATER

Lake Income	\$944,470	\$1,307,760	\$880,000	\$900,000	0.0%
Reimbursement from Outside Agencies	47,904	35,119	112,960	51,290	(54.6)
Water Sales	38,300,499	46,629,306	45,500,000	45,500,000	0.0
Water Service Charges	18,595,402	19,855,253	18,500,000	18,500,000	0.0
Meter Installations	39,931	392,818	0	0	0.0
Penalties	478,269	6,539	0	0	0.0
Connection Charges	424,040	1,769,440	400,000	400,000	0.0
VID Filtration Charge	2,577,309	2,981,362	16,100,000	2,100,000	(87.0)
VID CIP Reimbursement	378,521	402,946	11,000,000	0	(100.0)
Sale of Electric Power	74,818	57,086	75,000	75,000	0.0
CIP Reimbursement	386,695	421,783	0	0	0.0
Investment Income	502,206	414,053	132,000	160,700	21.7
Interest-Loans/Advances	15,882	0	0	0	0.0
Contributions	997,582	3,033,287	0	0	0.0
Rent	96,961	107,221	0	0	0.0
Damages-City Property	31,675	10,925	0	0	0.0
Gain/Loss on Disposal of Capital Assets	(48,679)	0	0	0	0.0
Other Revenue	773,839	1,785,742	30,000	30,000	0.0
Total, Water	64,617,324	79,210,640	92,729,960	67,716,990	(27.0)

WASTEWATER

Stormwater Management Charge	3,058,587	3,262,487	0	0	0.0
Reimbursement from Outside Agencies	34,150	0	80,000	80,000	0.0
Penalties	158,277	3,967	0	0	0.0
Recycled Water Usage	737,241	834,752	0	0	0.0
Service Charges	26,320,455	27,291,044	33,800,000	33,800,000	0.0
Connection Charges	536,728	3,395,980	350,000	350,000	0.0
San Diego Treatment Charge	2,499,875	2,169,243	2,800,000	2,800,000	0.0
Other Current Service Charge - Current	24,858	14,185	0	0	0.0
Restaurant FOG Pretreatment	79,040	85,920	0	0	0.0
City of S. D. Reimbursements	22,161	34,081	100,000	100,000	0.0
Sale of Recycled Water	2,512,438	2,806,625	4,500,000	4,500,000	0.0
Agency Incentive Payments	208,755	234,857	100,000	100,000	0.0
Automotive Maint. Pretreatment	54,720	68,082	0	0	0.0

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Contributions	734,036	2,141,915	0	0	0.0
Investment Income	829,835	415,199	340,000	152,300	(55.2)
SDG&E Raw Water Line	0	0	82,500	82,500	0.0
Other Revenue	(36,037)	120,687	150,000	150,000	0.0
Total, Wastewater	37,775,119	42,879,024	42,302,500	42,114,800	(0.4)
RECYCLING & WASTE REDUCTION					
Beverage Recycling	75,098	180	37,560	37,740	0.5
State Grants	0	0	0	214,800	0.0
Used Oil Recycling	82,596	9,451	41,040	20,310	(50.5)
AB939/Mandatory Recycling	222,240	357,314	346,900	346,900	0.0
Household Hazardous Waste	251,871	215,802	229,600	229,600	0.0
Investment Income	1,344	3,157	0	0	0.0
Other Revenue	7,411	7,285	8,000	7,000	(12.5)
Total, Recycling & Waste Reduction	640,560	593,189	663,100	856,350	29.1
Total, Enterprise Funds	\$103,033,003	\$122,682,853	\$135,695,560	\$110,688,140	(18.4)%
Total, All Funds	\$243,267,914	\$276,126,340	\$279,820,780	\$265,191,870	(5.7)%

INTERNAL SERVICE FUNDS

BUILDING MAINTENANCE

Reimbursement from Outside Agencies	\$5,055	\$3,324	\$0	\$0	0%
Charges to Departments	5,247,020	5,278,370	5,492,030	6,254,510	13.9
Contributions	11,346	0	0	0	0.0
Recoveries	0	50,019	0	0	0.0
Investment Income	24,677	11,046	0	0	0.0
Total, Building Maintenance	5,288,098	5,342,759	5,492,030	6,254,510	13.9

WAREHOUSE FUND

Charges to Departments	178,527	167,570	159,770	177,190	10.9
Investment Income	2,596	745	0	0	0.0
Total, Warehouse	181,123	168,315	159,770	177,190	10.9

FLEET SERVICES

Charges to Departments	5,987,440	5,590,140	6,117,280	7,385,230	20.7
Contributions	669,421	12,065	0	0	0.0
Investment Income	177,349	99,927	125,000	125,000	0.0
Sale of City Property	155,827	175,397	0	0	0.0
Damages - City Property	(579)	0	0	0	0.0
Accident Recoveries	50,243	31,656	50,000	50,000	0.0
Reimbursement from Outside Agencies	1,511	0	0	0	0.0
Other Revenue	0	526	0	0	0.0
Total, Fleet Services	7,041,212	5,909,711	6,292,280	7,560,230	20.2

CENTRAL SERVICES

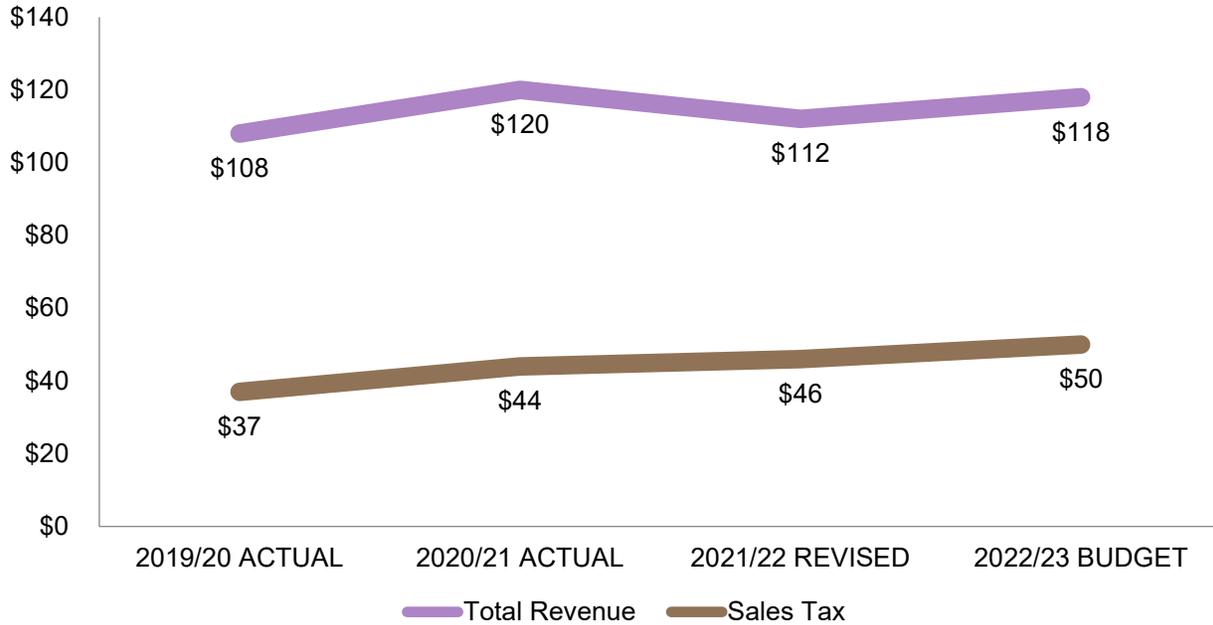
Duplicating-Charges to Departments	305,255	300,520	298,890	279,990	(6.3)
Telecommunications-Charges to Depts	548,145	540,040	487,330	466,060	(4.4)
Mail & Mobile Services-Charges to Depts	213,230	205,770	244,120	248,800	1.9
Investment Income	13,132	9,972	0	0	0.0
Total, Central Services	1,079,762	1,056,302	1,030,340	994,850	(3.4)

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Schedule - Detail (All Funds)

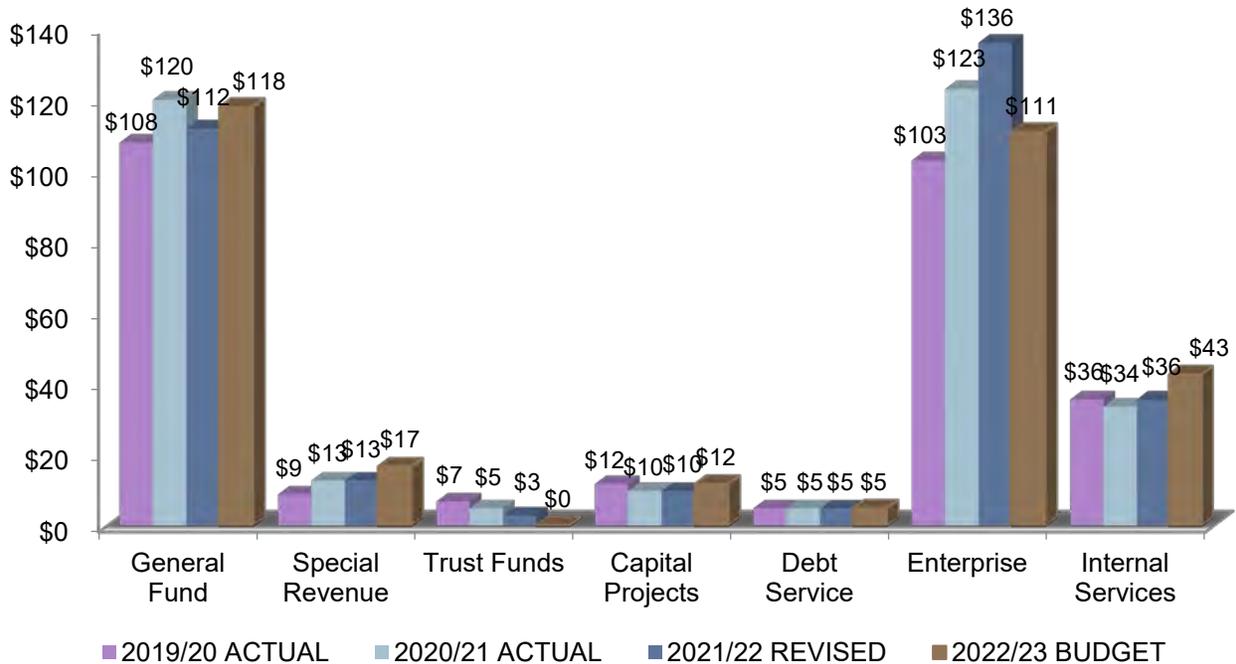
	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
NETWORK & SYSTEMS ADMINISTRATION					
Charges to Departments	1,736,500	2,033,590	2,079,560	2,379,330	14.4
Investment Income	18,334	13,234	0	0	0.0
Total, Network & Systems Admin.	1,754,834	2,046,824	2,079,560	2,379,330	14.4
WORKERS' COMPENSATION					
Charges to Departments	4,247,462	4,619,126	5,126,250	5,789,660	12.9
Investment Income	227,809	153,022	150,000	150,000	0.0
Settlements	1,300,000	0	0	0	0.0
Total, Workers' Compensation	5,775,271	4,772,148	5,276,250	5,939,660	12.6
GENERAL LIABILITY INSURANCE FUND					
Charges to Departments	2,058,960	2,055,010	2,353,330	4,893,300	107.9
Investment Income	143,027	65,779	95,000	33,000	(65.3)
Recoveries	73,964	0	0	0	0.0
Total, Liability Insurance	2,275,951	2,120,789	2,448,330	4,926,300	101.2
BENEFITS ADMINISTRATION					
Insurance Fees	10,496,325	10,604,501	11,565,940	11,561,190	(0.0)
Investment Income	1,449	2,134	0	0	0.0
Rebates	78,788	117,096	90,000	45,000	(50.0)
Other Revenue	(25)	0	0	0	0.0
Total, Benefits Administration	10,576,537	10,723,731	11,655,940	11,606,190	(0.4)
PROPERTY INSURANCE					
Charges to Departments	686,625	686,700	969,410	916,960	(5.4)
Investment Income	21,042	10,597	10,000	5,000	(50.0)
Total, Property Insurance	707,667	697,297	979,410	921,960	(5.9)
DENTAL INSURANCE					
Insurance Fees	755,477	726,846	749,540	705,100	(5.9)
Investment Income	11,279	7,871	0	0	0.0
Total, Dental Insurance	766,756	734,717	749,540	705,100	(5.9)
UNEMPLOYMENT INSURANCE					
Insurance Fees	90,246	91,104	90,000	75,000	(16.7)
Investment Income	8,508	4,543	0	0	0.0
Total, Unemployment Insurance	98,754	95,647	90,000	75,000	(16.7)
Total, Internal Service Funds	\$35,545,965	\$33,668,240	\$36,253,450	\$41,540,320	14.6%

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Revenue Charts**

General Fund Revenue Trend (In Millions)

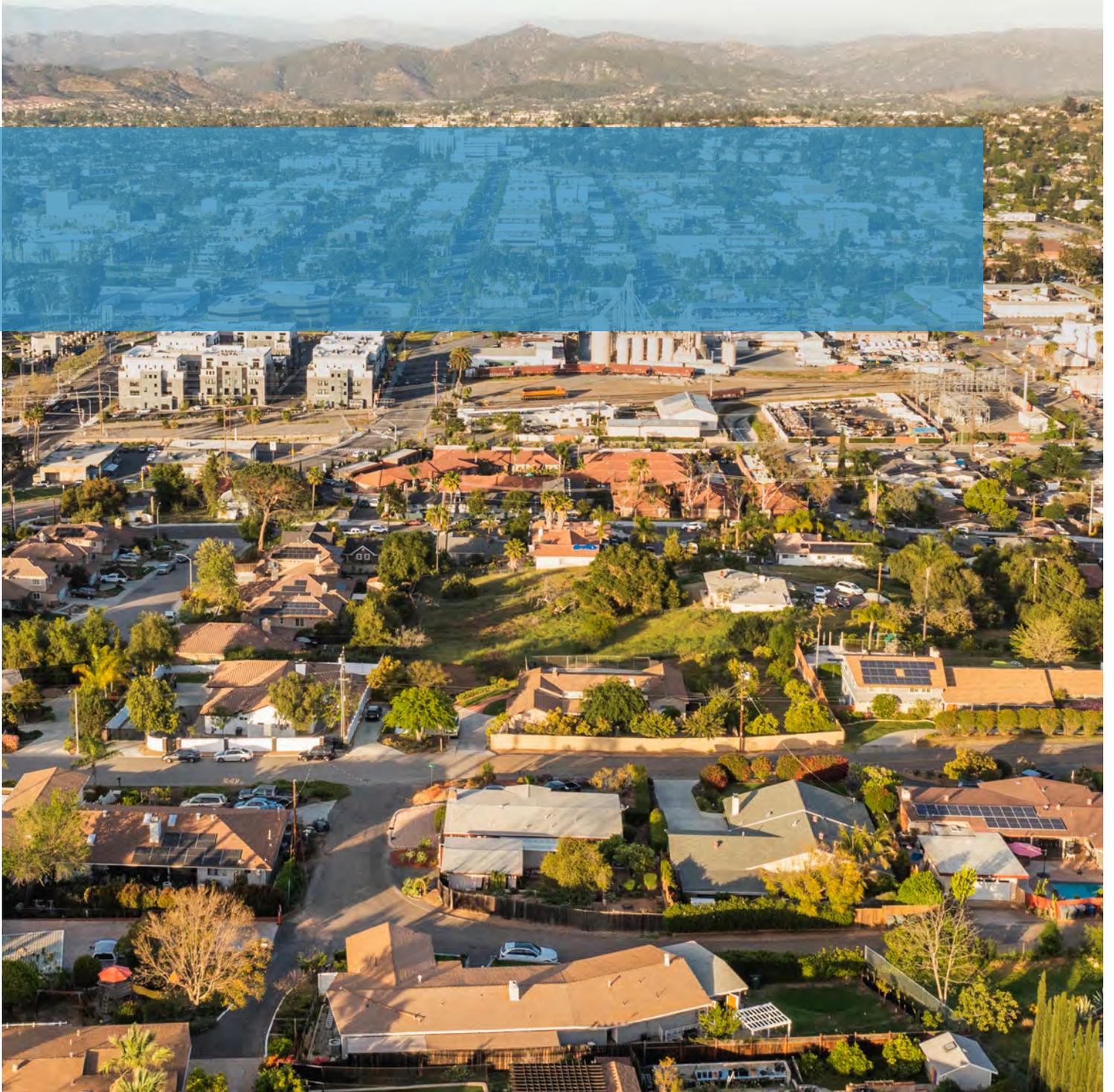


Revenue Trend-All Funds (In Millions)



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Grant Summary**

SOURCE OF GRANT FUNDING	USE OF GRANT FUNDING	AMOUNT
<u>Grants awarded during fiscal year 2021/22:</u>		
HOME Grant (HUD)	Community Development	\$624,350
Community Development Block Grant (CDBG/HUD)	Community Development	1,716,510
2022 Library Innovation Lab Program - California Humanities	Community Services	5,000
CA Library Literacy Services	Community Services	84,280
CA Library Literacy Services ESL Grant - LSTA	Community Services	52,000
Aging & Independence Services (Nutrition/Transportation)	Community Services	190,000
San Diego Seniors Community Foundation	Community Services	30,571
San Diego Seniors Community Foundation -Holiday Grant	Community Services	3,375
Emergency Solutions Grant Program (ESG/HUD)	Community Services	155,124
Public Risk Innovation Solutions and Management (PRISM) Property Grant	Public Works	25,000
Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	Public Health	38,808,509
Funding Year 2020/21 Citizens Options for Public Safety (COPS)	Public Safety	232,380
2020/21 Regional Realignment Response Grant	Public Safety	80,000
2021/22 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant	Public Safety	520,000
2020/21 Edward Byrne Memorial Justice Assistance Grant	Public Safety	41,255
2018/19 State Homeland Security Grant Program -Reallocation	Public Safety	33,952
2019/20 State Homeland Security Grant Program	Public Safety	120,718
2021/22 State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant	Public Safety	25,000
2019/20 Urban Area Security Initiative Grant	Public Safety	212,851
2020/21 Urban Area Security Initiative Grant	Public Safety	31,000
2020 Operation Stonegarden Grant	Public Safety	10,000
2021/22 Department of Alcoholic Beverage Control ABC Grant	Public Safety	44,920
Active Transportation Grant	Streets	747,000
Highway Safety Improvement Program - SANDAG	Streets	1,260,850
Beverage Recycling Grant	Recycling	37,560
Used Oil Recycling Grant	Recycling	41,040
TOTAL GRANTS		\$45,133,245

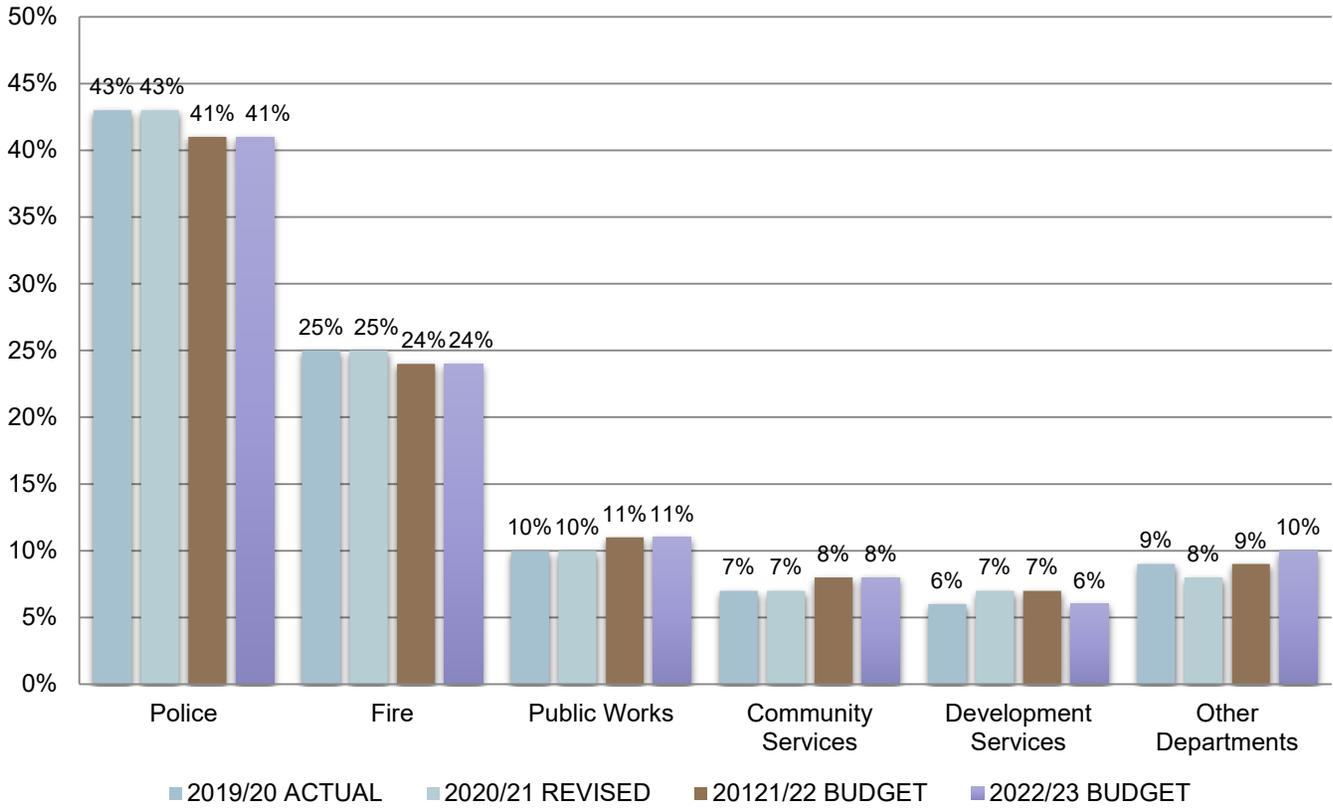


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Expenditure Summary-All Funds

FUND/DEPARTMENT	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
GENERAL FUND DEPARTMENTS					
City Council	\$304,981	\$281,659	\$329,330	\$345,510	4.9%
City Manager	1,254,102	944,228	1,466,920	1,296,630	-11.6
City Attorney	253,713	120,923	202,980	147,870	-27.2
City Clerk	555,753	542,591	601,630	640,840	6.5
City Treasurer	204,459	183,997	291,210	213,080	-26.8
Administrative Services	1,747,127	1,652,038	2,161,460	2,121,220	-1.9
Information Systems	1,517,771	1,545,513	1,537,520	1,588,710	3.3
Community Services	7,592,487	7,517,965	9,223,460	9,857,530	6.9
Development Services	6,747,162	6,864,839	7,914,970	7,509,830	-5.1
Public Works	10,321,006	10,144,569	12,485,090	12,563,700	0.6
Radio Communications	(17,562)	(46,107)	0	(20,000)	0.0
Police	45,434,771	45,325,384	49,097,170	52,939,360	7.8
Fire/Emergency Management	25,900,977	26,329,054	28,965,040	30,721,430	6.1
Nondepartmental	785,266	1,012,363	1,766,150	2,713,490	53.6
Community Relations & Center for the Arts	2,404,406	2,186,629	2,582,980	2,547,730	-1.4
TOTAL, GENERAL FUND	\$105,006,417	\$104,605,647	\$118,625,910	\$125,186,930	5.5%
SPECIAL REVENUE FUNDS/DEPARTMENTS					
Vehicle Parking District	\$99,093	\$91,153	\$100,540	\$112,400	11.8%
ASES	482,002	0	0	0	0.0
Reidy Creek Golf Course	674,922	921,477	829,120	937,960	13.1
CDBG Administration	228,724	289,203	310,790	325,000	4.6
Landscape Maintenance Districts	742,078	859,344	1,289,910	1,336,060	3.6
Successor Agency-Housing	267,449	291,761	377,780	509,120	34.8
Mobilehome Management	143,735	149,087	159,610	219,650	37.6
HOME	48,745	54,079	62,190	75,000	20.6
CFD-No.2020-1(The Services)	0	0	0	10,000	0.0
TOTAL, SPECIAL REVENUE FUNDS	\$2,686,749	\$2,656,104	\$3,129,940	\$3,525,190	12.6%
TOTAL, TRUST FUNDS	\$417,302	\$1,732,395	\$0	\$0	0.0%
TOTAL, DEBT SERVICE FUNDS	\$5,125,552	\$5,120,502	\$5,119,550	\$5,115,680	(0.1)%
ENTERPRISE FUNDS/DEPARTMENTS					
Water/Canal/Lakes	\$57,759,887	\$64,014,926	\$61,543,790	\$65,628,890	6.6%
Wastewater/Recycled Water/Environ. Prog.	26,956,350	28,754,187	31,860,910	32,557,430	2.2
Recycling & Waste Reduction	540,852	674,669	740,520	972,520	31.3
TOTAL, ENTERPRISE FUNDS	\$85,257,089	\$93,443,782	\$94,145,220	\$99,158,840	5.3%
TOTAL, OPERATING FUNDS	\$198,493,109	\$207,558,430	\$221,020,620	\$232,986,640	5.4%
TOTAL, CAPITAL FUNDS	\$37,156,870	\$71,185,497	\$304,398,655	\$109,034,245	(64.2)%
GRAND TOTAL, ALL FUNDS	\$235,649,979	\$278,743,927	\$525,419,275	\$342,020,885	(34.9)%
INTERNAL SERVICE FUNDS (included in operating budgets)	\$33,671,829	\$34,169,778	\$38,962,780	\$42,753,500	9.7%

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Budget Comparison - General Fund

General Fund Departments % of Total Budget



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Account Comparison-General Fund

Account Description	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
Regular Full-time	\$46,832,482	\$47,211,443	\$54,345,210	\$56,210,180	3.4%
Contract Funded	57,704	67,469	69,960	0	(100.0)
Regular Part-Time	231,413	222,267	201,380	163,270	-18.9
Temporary Part-Time	1,165,883	1,634,222	1,598,250	2,074,660	29.8
Overtime	7,781,989	7,435,741	5,819,470	4,853,750	(16.6)
Employee Overhead	31,750,097	34,006,610	38,774,200	41,472,750	7.0
Flexible Benefits	710,820	686,137	804,080	858,920	6.8
TOTAL, EMPLOYEE SERVICES	88,530,389	91,263,889	101,612,550	105,633,530	4.0
Office/Operating Supplies	2,657,732	2,472,716	2,493,620	2,767,740	11.0
Safety Equipment	469,940	475,228	475,580	1,065,400	124.0
Prevention Supplies	1,747	987	11,500	11,500	0.0
Gas	0	3,617	1,950	0	(100.0)
Miscellaneous Motive	160	7,278	11,000	300	(97.3)
Maintenance of Equipment	103,545	92,182	161,240	204,780	27.0
Professional Services/Contracts	9,008,263	8,432,821	9,755,300	9,659,000	(1.0)
Prior Period Expense	0	22,933	0	0	0
Permits	4,463	2,420	3,500	3,900	11.4
Prevention Services	1,783	1,174	2,950	2,950	0.0
Other Mail	12	163	500	350	(30.0)
Training and Meetings	228,939	119,706	252,090	267,920	6.3
Mileage Reimbursement	1,257	968	7,750	7,800	0.6
Dues and Subscriptions	159,831	169,804	190,410	232,940	22.3
Auto Allowance	123,025	106,003	120,300	120,300	0.0
Other Duplicating	690	17	2,250	2,250	0.0
Advertising and Printing	86,428	27,701	118,300	114,070	-3.6
Other Insurance	61,982	30,260	77,760	77,760	0.0
Utilities	2,637,443	2,446,591	2,815,860	3,073,050	9.1
Water	51,914	71,940	98,500	97,500	-1.0
Other Telephone	236,778	166,748	302,730	329,790	8.9
Rent	131,997	70,225	89,370	98,370	10.1
Tuition	116,049	105,104	108,500	120,750	11.3
Other Expense	509,878	590,846	756,710	1,128,260	49.1
Software	818,732	695,936	666,670	742,870	11.4
Minor Office Equipment	301,485	267,685	65,000	74,100	14.0
Loan Principal Expense	536,335	548,922	557,620	572,270	2.6
Interest	94,017	78,469	63,370	47,850	(24.5)
TOTAL, MAINTENANCE & OPERATIONS	18,344,424	17,008,445	19,210,330	20,823,770	8.4
Building Maintenance	4,413,910	4,238,840	4,437,450	4,895,600	10.3
Warehouse	0	31,840	28,140	33,670	19.7
Fleet Services	4,028,665	3,492,600	3,969,370	5,240,690	32.0
Duplicating	248,955	265,980	272,440	251,100	-7.8
Telecommunications	451,435	465,430	410,910	400,970	(2.4)
Radio Communications	819,705	816,550	778,160	780,180	0.3
Mail & Mobile Services	188,215	163,880	205,750	212,140	3.1
Network Systems Administration	1,352,915	1,606,470	1,590,500	1,719,440	8.1
Insurance	1,505,085	1,527,340	1,750,040	3,668,980	109.7
TOTAL, INTERNAL SERVICE CHARGES	13,008,885	12,608,930	13,442,760	17,202,770	28.0
Other Capital Outlay	206,867	0	1,145,000	660,000	(42.4)
TOTAL, CAPITAL OUTLAY	206,867	0	1,145,000	660,000	100.0
SUBTOTAL, GENERAL FUND	120,090,565	120,881,264	135,410,640	144,320,070	6.6
Allocations In	245,792	159,263	129,860	90,470	(30.3)
Allocations Out	(15,329,939)	(16,434,881)	(16,914,590)	(18,318,610)	8.3
Cost Savings Reduction	0	0	0	(905,000)	100.0
TOTAL, GENERAL FUND	\$105,006,417	\$104,605,647	\$118,625,910	\$125,186,930	5.5%

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Employee Overhead-General Fund

Account Description	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET % Change
PERS-Normal Cost	\$7,406,687	\$7,877,475	\$8,668,370	\$8,657,070	-0.1%
PERS-Unfunded Liability	13,968,797	15,594,064	17,467,880	19,721,650	12.9
Medical	5,520,275	5,395,393	6,754,400	6,679,750	-1.1
Workers' Compensation	3,155,466	3,486,905	4,123,150	4,638,370	12.5
Other Employee Overhead	1,698,871	1,652,772	1,760,400	1,775,910	0.9
TOTAL, EMPLOYEE OVERHEAD	<u>\$31,750,097</u>	<u>\$34,006,610</u>	<u>\$38,774,200</u>	<u>\$41,472,750</u>	<u>7.0%</u>

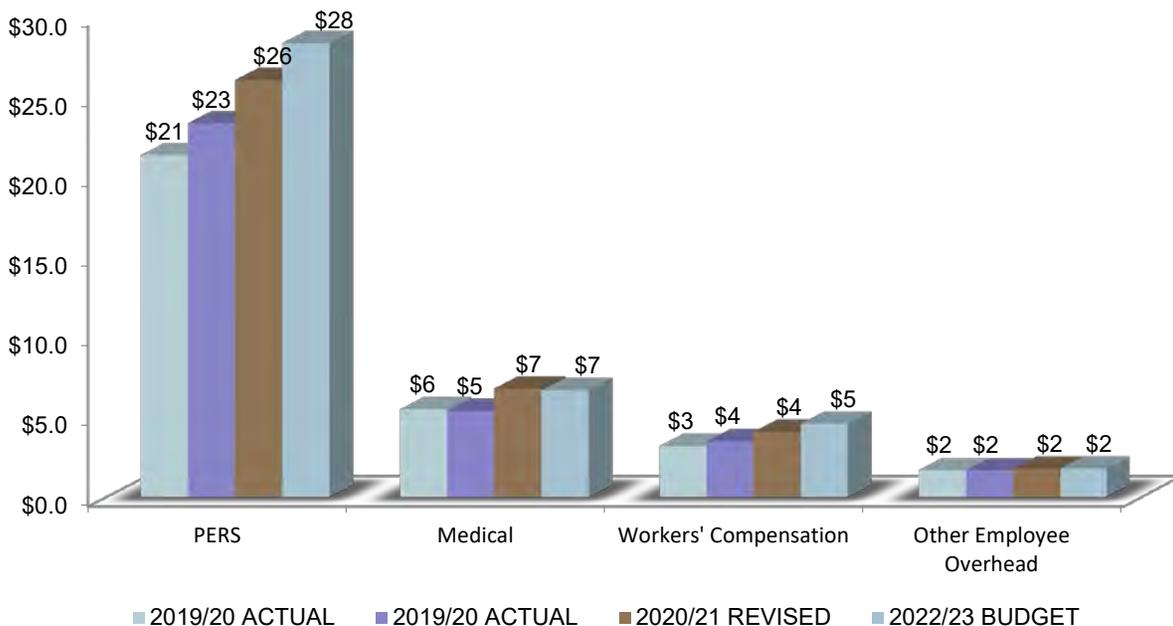
The pension rates for the normal cost portion of PERS will decrease from 11.04% to 10.56% for the Miscellaneous Plan and from 21.23% to 20.52% for the Safety Plan. Certain union group employees are sharing the cost of these rates. The PERS Unfunded Accrued Liability (UAL) portion of PERS will increase from \$13.5 million to \$14.9 million for the Miscellaneous plan and from \$10 million to \$11.4 million for the Safety plan. These changes will result in an approximate \$2.2 million or 8.6% increase in PERS costs for the General Fund compared to the prior year.

Although medical insurance premiums were anticipated to increase by 6.5% in calendar year 2022, they actually decreased by approximately 1%. They are expected to increase by 11% in calendar year 2023. An overall \$75,000 decrease in the cost of medical insurance is projected during 2022/23.

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 2022/23.

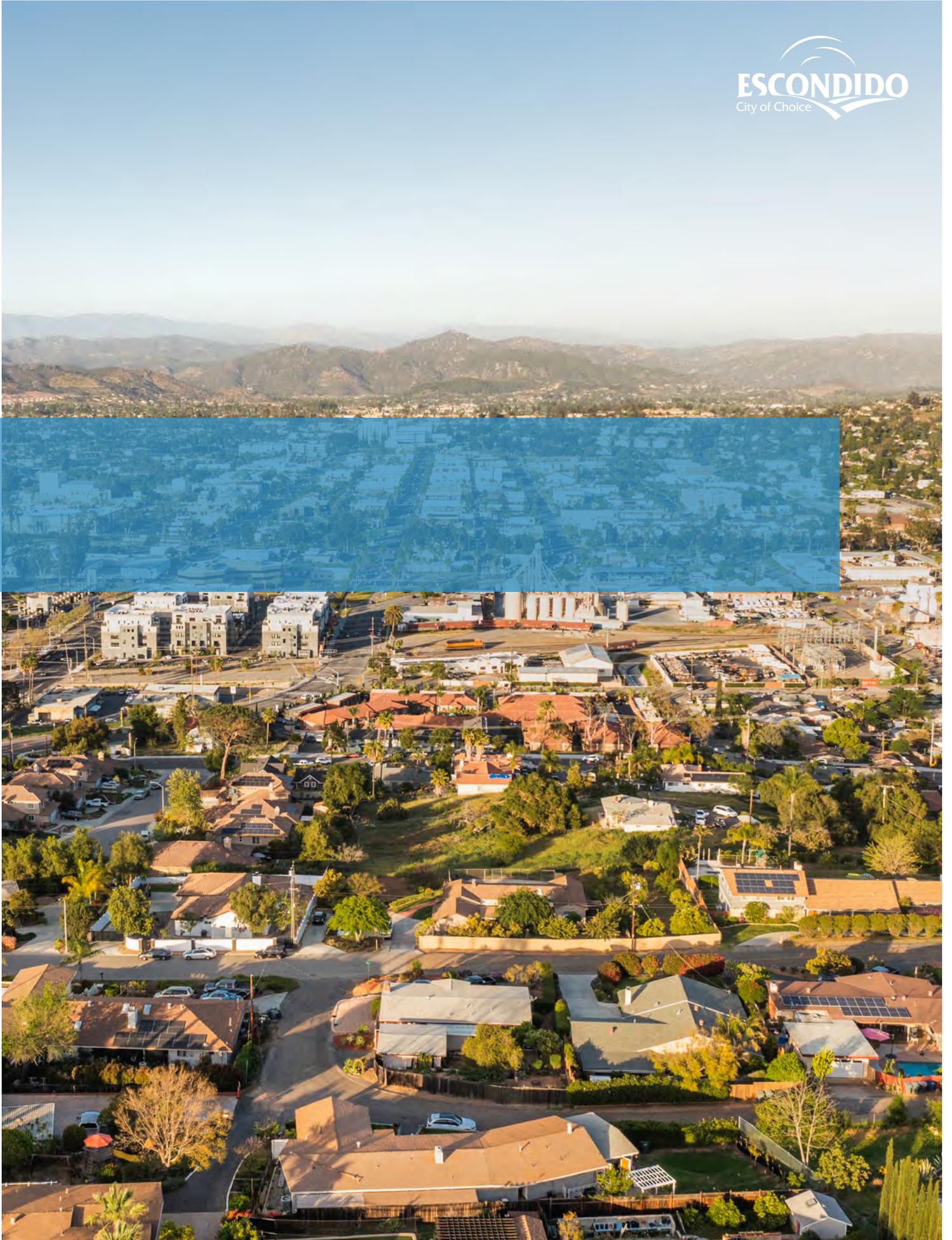
The Other Employee Overhead category includes the following overhead costs: Dental Insurance, Life Insurance, Unemployment Insurance, Medicare and Benefit Administration. There is a slight overall increase of approximately \$16,000 projected for these types of overhead costs.

Employee Overhead Comparison (In Millions)



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Schedule of Interfund Transfers

		<u>TRANSFERS IN/(TRANSFERS OUT)</u>			
FUND #	FUND DESCRIPTION	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET
<u>GENERAL FUND</u>					
001	General Fund	\$2,085,000	\$2,085,000	\$8,141,040	\$6,075,030
001	General Fund	(8,404,805)	(19,112,617)	(556,160)	(587,030)
<u>SPECIAL REVENUE FUNDS</u>					
107	Vehicle Parking District	101,120	97,090	100,540	112,400
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
112	Community Services	90,335	0	0	0
122	Daley Ranch Restoration	(30,000)	(30,000)	0	0
281	Successor Agency - Housing	689,465	1,520,732	25,000	25,000
296	CFD-No. 2020-1(The Services)	0	0	0	(285,000)
553	Reidy Creek Golf Course Fund	225,890	144,435	0	0
<u>CAPITAL PROJECT FUNDS</u>					
229	General Capital Projects	195,000	5,932,200	0	0
229	General Capital Projects	0	(30,000)	0	0
243	Public Facilities Fees	0	(950,000)	0	0
470	American Resuce Plan	0	0	0	(3,735,030)
556	Water Capital Projects	520,000	0	74,000,000	65,447,350
557	Wastewater Capital Projects	500,000	0	5,285,000	7,710,000
557	Wastewater Capital Projects	(195,000)	0	0	0
<u>DEBT SERVICE FUNDS</u>					
376	Reidy Creek Debt Service	336,595	365,245	365,620	362,750
<u>ENTERPRISE FUNDS</u>					
555	Water	0	0	30,000	30,000
555	Water	(520,000)	0	(74,000,000)	(65,447,350)
558	Wastewater	(500,000)	(39,074)	(5,355,270)	(7,776,020)
561	Recycling & Waste Reduction	0	39,074	70,270	66,020
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	306,000	470,070	0	86,880
653	Fleet Services	0	52,000	65,000	0
654	Central Services	0	(40,000)	0	0
690	Workers' Comp Insurance	500,000	0	0	0
<u>TRUST FUNDS</u>					
786	Daley Ranch Endowment Fund	0	0	(30,000)	(30,000)
790	RORF	(3,461,324)	(6,549,771)	(2,838,140)	0
791	Successor Agency - Redevelopment	3,461,324	6,549,771	2,838,140	0
795	Section 115 Pension Trust	6,155,400	11,550,845	(6,086,040)	0



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Available Fund Balance Schedule

FUND	2021/22 PROJECTED ENDING FUND BALANCE	2022/23 TRANSFERS IN & OTHER SOURCES OF FUNDS	2022/23 TRANSFERS OUT & OTHER USES OF FUNDS	2022/23 PROJECTED ENDING FUND BALANCE	% CHANGE
General Fund					
Economic Uncertainty Reserve	\$17,392,319	\$0	\$0	\$17,392,319	0.0%
Special Revenue Funds					
Vehicle Parking District	\$16,614	112,400	(112,400)	16,614	0.0
Reidy Creek Golf Course	187,304	1,102,360	(937,960)	351,704	87.8
CDBG	186,747	1,800,000	(1,800,000)	186,747	0.0
Landscape Maintenance District	1,214,401	948,080	(1,336,060)	826,421	(31.9)
Successor Agency-Housing	12,503,185	526,000	(526,000)	12,503,185	0.0
Mobilehome Park Management	257,380	160,000	(219,650)	197,730	(23.2)
HOME Program	1,803,167	750,000	(750,000)	1,803,167	0.0
CFD-No. 2020-1(The Services)	0	295,000	(295,000)	0	0.0
Trust Funds					
Successor Agency-Redevelopment	212,135	0	(150,000)	62,135	(70.7)
Section 115 Pension Trust	23,271,550	200,000	(200,000)	23,271,550	0.0
Debt Service Funds					
General Obligation Bond Debt Service	4,630,988	4,752,930	(4,752,930)	4,630,988	0.0
Reidy Creek Debt Service	845	362,750	(362,750)	845	0.0
Enterprise Funds					
Water	22,884,968	132,894,340	(133,659,250)	22,120,058	(3.3)
Wastewater	13,459,162	42,114,800	(45,695,680)	9,878,282	(26.6)
Recycling & Waste Reduction	50,150	922,370	(972,520)	0	(100.0)
Internal Service Funds					
Building Maintenance	0	6,341,390	(6,341,390)	0	0.0
Warehouse	0	177,190	(165,150)	12,040	100.0
Fleet Services	5,834,542	7,560,230	(7,560,230)	5,834,542	0.0
Central Services (Duplicating, Telecommunications & Mail & Mobile Svcs)	546,436	994,850	(1,033,400)	507,886	(7.1)
Network & Systems Administration	348,253	2,379,330	(2,379,930)	347,653	(0.2)
Workers' Compensation Insurance	12,361,329	5,939,660	(6,014,220)	12,286,769	(0.6)
General Liability Insurance	3,614,223	4,926,300	(5,006,800)	3,533,723	(2.2)
Benefits Administration	379,343	11,606,190	(11,827,720)	157,813	(58.4)
Property Insurance	989,359	921,960	(1,414,660)	496,659	(49.8)
Dental Insurance	504,833	705,100	(870,000)	339,933	(32.7)
Unemployment Insurance	255,164	75,000	(140,000)	190,164	(25.5)

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 2022/23 Operating Budget
Available Fund Balance Schedule

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

Reidy Creek Golf Course Fund - Due to the increase in activity at the course and continued popularity of Disc Golf, this fund is projecting that it will add to its fund balance at the end of Fiscal Year 2022/23, which will be used for future operations of the fund, if necessary.

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

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

Section 115 Pension Trust Fund - Available fund balance will be used as one-time funding to cover General Fund operations during Fiscal Year 2022/23.

Mobilehome Park Management, Recycling & Waste Reduction, Benefits Administration, Property Insurance, Dental Insurance, & Unemployment Insurance Funds - Projected accumulated fund balance from prior years is being appropriated to meet 2022/23 expenditure needs.

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Authorized Positions**

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET CHANGE
General Government					
Full-time	31.0	32.0	33.0	33.0	0.0
Regular Part-time FTE	2.1	1.3	1.3	1.3	0.0
Temporary Part-time FTE	1.4	0.7	0.7	1.8	1.1
Total FTE	34.5	34.0	35.0	36.1	1.1

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

Administrative Services

Full-time	37.0	36.0	35.0	36.0	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
Total FTE	37.8	36.8	35.8	36.8	1.0

Information Systems

Full-time	16.0	16.0	17.0	17.0	0.0
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2020/21 Volunteer Hours: 10 hours

Community Services

Full-time	19.0	21.0	22.0	24.0	2.0
Regular Part-time FTE	3.0	1.5	2.5	1.5	-1.0
Temporary Part-time FTE	31.8	52.1	49.2	69.8	20.6
Total FTE	53.8	74.6	73.7	95.3	21.6

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

Development Services

Full-time	57.0	58.0	58.0	58.0	0.0
Regular Part-time FTE	1.0	1.0	1.0	0.0	-1.0
Temporary Part-time FTE	4.7	3.9	4.0	5.3	1.3
Total FTE	62.7	62.9	63.0	63.3	0.3

2020/21 Volunteer Hours: 114.5 hours

Public Works

Full-time	58.0	58.0	76.0	77.0	1.0
Temporary Part-time FTE	21.9	17.6	21.1	21.8	0.7
Total FTE	79.9	75.6	97.1	98.8	1.7

Police

Full-time	217.0	210.0	216.0	218.0	2.0
Regular Part-time FTE	0.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	12.1	4.1	4.1	4.1	0.0
Total FTE	229.1	214.1	220.1	222.1	2.0

2020/21 Volunteer Hours: 5,505 hours

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Authorized Positions**

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET CHANGE
Fire/Emergency Management					
Full-time	121.0	121.0	123.0	123.0	0.0
Regular Part-time FTE	0.8	0.8	0.0	0.0	0.0
Temporary Part-time FTE	0.8	0.8	0.8	0.8	0.0
Total FTE	122.6	122.6	123.8	123.8	0.0

2020/21 Volunteer Hours: 1,085 hours

Total Full-time Positions	556.0	552.0	580.0	586.0	6.0
Total Grant Funded Positions	0.0	0.0	0.0	0.0	0.0
Total Regular Part-time FTE Positions	7.7	5.4	5.6	3.6	-2.0
Total Temporary Part-time FTE	72.7	79.2	79.9	103.6	23.7
Total General Fund FTE Positions	636.4	636.6	665.5	693.2	27.7

ASES

Grant Funded	2.0	0.0	0.0	0.0	0.0
Temporary Part-time FTE	23.5	0.0	0.0	0.0	0.0
Total FTE	25.5	0.0	0.0	0.0	0.0

CDBG/Housing

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
Total FTE	6.0	6.0	6.0	6.0	0.0

Water Operations

Full-time	78.0	80.0	80.0	81.0	1.0
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	35.8	35.9	48.4	12.5
Total FTE	116.7	120.8	120.9	134.4	13.5

2020/21 Volunteer Hours: 1220.5 hours

Wastewater Operations

Full-time	85.0	86.0	87.0	87.0	0.0
Temporary Part-time FTE	3.8	3.8	3.8	3.8	0.0
Total FTE	88.8	89.8	90.8	90.8	0.0

2020/21 Volunteer Hours: 665 hours

Recycling & Waste Reduction

Full-time	3.0	3.0	3.0	4.0	1.0
Temporary Part-time FTE	1.4	1.4	1.4	0.0	-1.4
Total FTE	4.4	4.4	4.4	4.0	-0.4

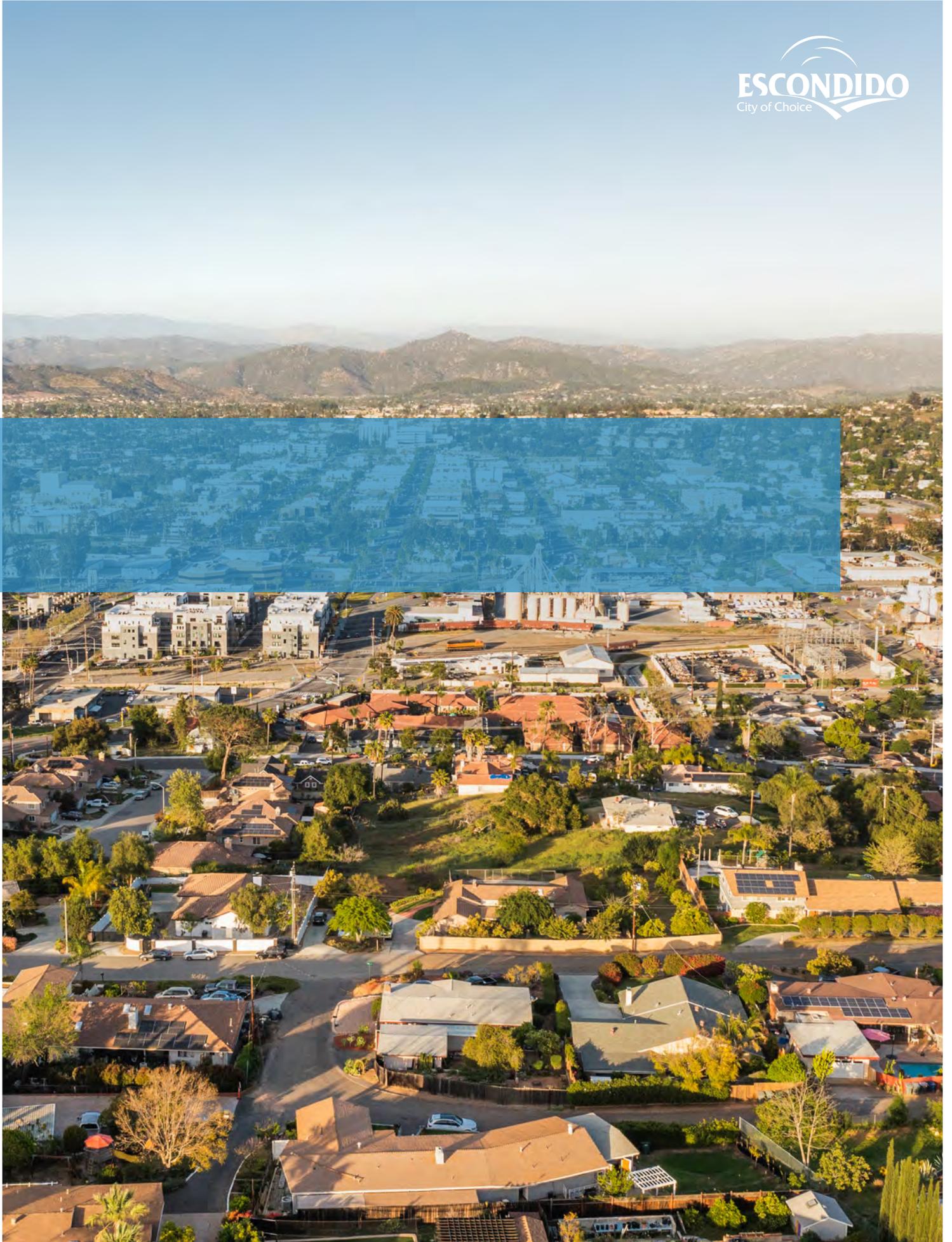
Building Maintenance

Full-time	16.0	16.0	16.0	17.0	1.0
Regular Part-time FTE	0.8	0.8	0.8	0.8	0.0
Temporary Part-time FTE	22.2	22.2	31.5	32.1	0.6
Total FTE	39.0	39.0	48.3	49.9	1.6

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Authorized Positions

	2019/20 ACTUAL	2020/21 ACTUAL	2021/22 REVISED	2022/23 BUDGET	21/22 REVISED/ 22/23 BUDGET CHANGE
Warehouse					
Full-time	2.0	1.0	1.0	1.0	0.0
Temporary Part-time FTE	0.8	0.0	1.2	1.2	0.0
Total FTE	2.8	1.0	2.2	2.2	0.0
Fleet Services					
Full-time	12.0	12.0	12.0	12.0	0.0
Temporary Part-time FTE	0.0	0.0	0.0	0.0	0.0
Total FTE	12.0	12.0	12.0	12.0	0.0
Other Internal Service Funds					
Full-time	19.0	19.0	19.0	20.0	1.0
Temporary Part-time FTE	0.4	0.4	0.4	0.4	0.0
Total FTE	19.4	19.4	19.4	20.4	1.0
Total Full-time Positions	774.0	772.0	801.0	811.0	10.0
Total Grant Funded Positions	10.0	8.0	8.0	8.0	0.0
Total Regular Part-time FTE Positions	8.5	6.2	6.4	4.4	-2.0
Total Temporary Part-time FTE	158.5	142.8	154.1	189.5	35.4
Total Citywide FTE Positions	951.0	929.0	969.5	1012.9	43.4

Total 2020/21 Volunteer Hours: 9,632 hours



**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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.

2022/23 Capital Improvement Plan	
General City	\$25,000
Library	250,000
Parks & Recreation	4,315,970
Public Art	385,000
Public Works	3,106,130
Streets	20,090,790
Wastewater	8,645,040
Water	67,007,900
Total CIP	\$ 103,825,830

Water

The Water Department anticipates \$65 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.



Lake Wohlford Dam Project

The City has applied for the Water Infrastructure Finance and Innovation Act (WIFIA), requesting a loan in the amount of \$65 million. It is anticipated that entire loan will be programmed towards construction costs for Fiscal Year 2022/23.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Capital Expenditure Summary**

Parks and Recreation

The Parks and Recreation Department anticipates \$4.3 million towards a new parks and recreation project called, Jim Stone Aquatic Facility Expansion. In coordination with the Escondido Union High School District, this project will expand and modernize the Jim Stone property to make it a premier community asset for swimming and water polo competitions and community recreational activities including, but not limited to, the construction of a new double deep competition pool, instruction pool, and splash pad amenities for the community. The costs are nonrecurring to the City. The funding sources for this project will include \$8.2 million from Park Development Fees and \$5 million from the American Rescue Plan Funds. Overall, the anticipated total cost of the project is \$8.2 million. Completion of this project will require an increase to Employee Services and Maintenance and Operations, in both the Community Services and Public Works departments, due to a need for additional lifeguards and water safety instructors and an increase in pool chemicals.



Jim Stone Aquatic Facility Expansion

Streets

The Engineering Department anticipates spending \$20 million towards street related projects. Of that amount, \$6.1 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects. This year's program is funded by TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. These projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance. Should maintenance costs incur, appropriate funding will be included in the operating budget.



Street Pavement Maintenance & Rehabilitation

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 \$250 million in additional unfunded infrastructure capital projects that need funding for Fiscal Year 2022/23.

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Capital Expenditure Summary**

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.

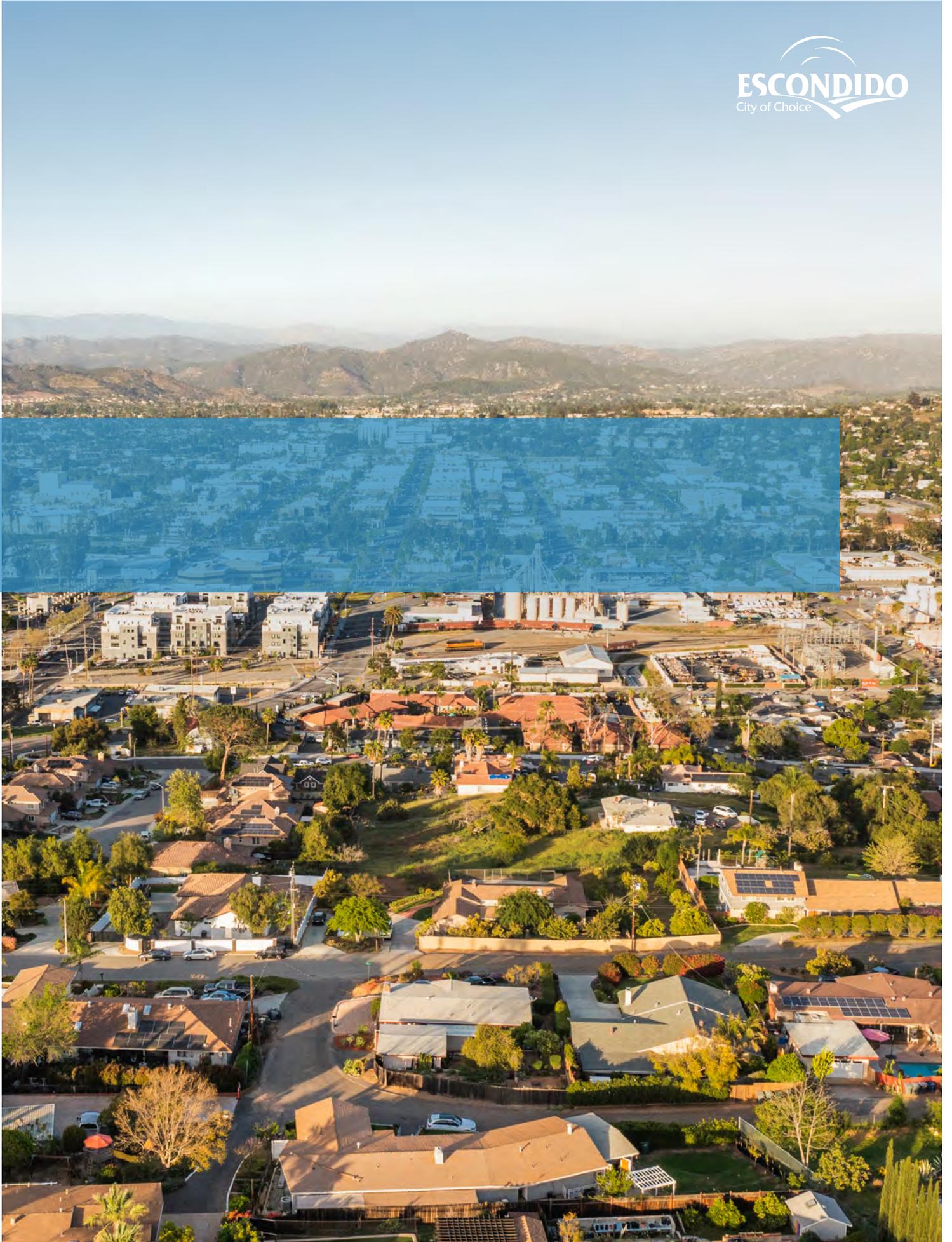
2022/23 Operating Budget Capital Outlay	
Motive Equipment	\$3,681,000
Other Capital Outlay	1,173,000
Total Capital Outlay	\$4,854,000

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 2022/23 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2022	2022/23 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
BONDS:					
2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded)	Property Tax	\$61,250,000	\$50,615,000	\$4,805,750	2036
The proceeds of the Refunded bonds were used to acquire and improve real property comprising of the City's Police Headquarters building in combination with Fire Department administrative and training functions, construction of three new neighborhood fire stations and the reconstruction of Fire Station No. 1, and the acquisition of land and other related improvements.					
Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded)	General Fund	4,830,000	2,760,000	360,694	2030
The proceeds of the refunded bonds were used to build an 18-hole executive municipal golf course that opened to the public July, 2002. The project was constructed on approx. 65 acre site that was vacant/undeveloped land of which approx. 25 acres was owned by the City and 40 acres owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.					
Escondido Joint Powers Financing Authority 2019A Water Revenue COP Bonds (2007 Revenue COP Bonds Refunded)	Water Fund	20,380,000	19,195,000	1,508,700	2037
The Revenue Certificates of Participation Series 2007 Bonds were issued to provide funds (i) to finance the cost of construction of the 2007 Project, (ii) to advance refund \$12,450,000 aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A (the "Refunded 2000A Certificates"), (iii) to acquire a debt service reserve fund surety bond to deposit into the Reserve Fund in the amount of the Series 2007 Reserve Fund Requirement, and (iv) to pay costs of delivery of the Certificates. The 2007 Project consisted of (i) replacement of existing Reed Reservoir, (ii) construction of the Alexander Area Phase I water line, (iii) rehabilitation or reconstruction of the hydroelectric Rincon Power Plant, (iv) design and construction of the Alexander Area Phase II water line, and (v) miscellaneous other capital improvements to the Water System.					
Escondido Joint Powers Financing Authority 2019B Water Lease Revenue Refunding Bonds (2012 Water Lease Revenue Refunding Bond)	Water Fund	30,000,000	28,420,000	1,698,814	2041
The Series 2012 Revenue Bonds were issued to provide funds (i) to acquire and construct certain improvements for the City's Water System (as described below), (ii) to advance refund \$9,830,000 and \$8,585,000 outstanding aggregate principal amount of the City's revenue Certificates of Participation, Series 2000A and Series 2002A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consisted of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A and 2002A Certificates (refunded), (ii) replacement of the Lindley reservoir, (iii) upgrades to other Water System reservoirs, (iv) an upgrade to the Water Treatment Plant's chlorine treatment facilities, (v) costs associated with the acquisition of a replacement administrative and office building for Utility Division Staff, (vi) planning and design of the Lake Wohlford Dam reconstruction, and (vii) other miscellaneous improvements.					
Escondido Joint Powers Financing Authority 2021 Wastewater Lease Revenue Refunding Bonds (2012 Wastewater Lease Revenue Refunding Bond)	Wastewater Fund	21,550,000	21,550,000	1,030,452	2041
Proceeds of the Series 2012 Revenue Bonds are being issued to provide funds (i) to acquire and construct certain improvements for the City's Wastewater System (as described below), (ii) to provide a portion of the monies to refund the \$9,830,000 outstanding aggregate principal amount of the City's Revenue Certificates of Participation, Series 2000A, (iii) to pay costs incurred in connection with the issuance of the Bonds. The Project consists of (i) the Prior Project, meaning City Water System improvements funded from the proceeds of the 2000A Certificates (refunded), (ii) an upgrade to the primary building at the HARRF, (iii) upgrades to the HARRF odor control system, (iv) improvements to the HARRF influent pump station, (v) Phase III of the HARRF operations building expansion, (vi) improvements to the West Side Lift Station, and (vii) other improvements to wastewater pipelines, tanks and pump stations (collectively, the "2012 Project").					
2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded)	Wastewater Fund	14,645,000	7,100,000	1,603,000	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 2022/23 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2022	2022/23 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)	Wastewater Fund	5,060,000	1,980,000	527,969	2025
The purpose of the Refunding Revenue Bonds (Wastewater System) Series 2015B (Taxable) is to (i) refund the Certificates of Participation Series 2004B and, (ii) to pay certain costs of issuance. The 2004B bonds refinanced prior debt which was originally used for construction of improvements for the Wastewater Enterprise, and for the acquisition of Daley Ranch.					
Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)	Special Assessment	2,355,000	1,500,000	191,444	2031
Proceeds of the Bonds are to: (i) defease the Refunded Bonds (Series 2000 Special Tax Bonds); (ii) purchase a municipal bond insurance policy to guarantee payment of principal and interest on the Bonds; (iii) purchase a municipal bond debt service reserve insurance policy for deposit in the Reserve Account in satisfaction of the Reserve Requirement; and (iv) pay Costs of Issuance of the Bonds. The series 2000 Special Tax Bonds were issued for construction and improvements at the intersection of Washington and Valley Parkway, various offsite street improvements, water lines, force main and a sewer lift station with respect to the development of the City of Escondido Community Facilities District No. 2000-01 (Hidden Trails).					
Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)	Special Assessment	13,745,000	11,095,000	1,027,845	2036
Proceeds of the Bonds are being used to refund the District's Special Tax Bonds, Series 2006, and to pay costs of the issuance of the bonds. The 2006 Special Tax Bonds were issued to construct and acquire various public improvements needed with respect to the development of the City of Escondido Community Facilities District No. 2006-01 (Eureka Ranch). The development included approximately 167 acres located on the east and west sides of East Valley Parkway, north of Washington Avenue.					
Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual	Assessment District	5,105,000	1,430,000	329,243	2026
The Bonds are being issued to refund and defease the original City's Assessment District No. 95-1 Rancho San Pasqual Bonds. The original Assessment District No. 95-1 Bonds were issued to fund the acquisition of street improvements, sewer improvements and other related work within the original Assessment District.					
TOTAL BONDS		<u>178,920,000</u>	<u>145,645,000</u>	<u>13,083,911</u>	

LOANS:

County of San Diego - Regional Communication System	General Fund	3,230,225	1,399,572	374,634	2026
In August 2016, the City of Escondido, along with other Participating Cities and Jurisdictions, entered into an agreement with the County of San Diego regarding the Next Generation Regional Communication System (RCS). The purpose of the agreement is for participating cities to purchase NextGen RCS and to share Backbone Infrastructure costs. The term of the payment agreement is ten years. Per the agreement, annual payments of \$374,634 are due in June of each year, with the final payment due in June 2026.					

State Revolving Fund - Wastewater Treatment

Plant Project:

Phase II	Wastewater	16,461,971	987,722	987,722	2023
Phase III	Fund	12,352,118	741,130	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.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2022	2022/23 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
Aeration Blower Replacement	Wastewater Fund	1,572,306	282,770	98,817	2024
The existing blowers were installed in the 1970's as part of the original treatment plant aeration system construction. In 1998, the City upgraded the operation of the blower system by adding dissolved oxygen monitors in the aeration basins, electric actuated modulated valves to the blower inlets, and a PLC to automatically control the airflow from the blowers to the aeration basins; however, the original blowers were not replaced. Therefore, the HARRF Aeration Blower Replacement Project consists of replacing existing blowers with new units that will provide increased reliability and automatic capacity control, resulting in increased efficiency and significant energy cost savings.					
Brine Line Project	Wastewater Fund	5,000,000	4,542,469	217,751	2049
The objective of the Project is to enable transmission of brine recovered from a reverse osmosis facility treating water to provide recycled water distribution to serve eastern and northern agricultural land. This project constructs 2.3 miles of 15-inch diameter brine pipeline with fiber optic conduit along the Escondido Creek Channel. It will convey the high salinity reverse osmosis reject water from the Membrane Filtration Reverse Osmosis facility back to the Hale Avenue Resource Recovery Facility. Repayment of the loan begins at project completion and repayment is anticipated beginning 10/23/2020.					
Recycled Water Easterly Main and Tanks	Wastewater Fund	8,000,000	5,358,807	238,814	2051
The objective of the Project is to achieve increases in water supply and provide local growers with a reliable recycled water source for agricultural uses. The project includes construction of approximately 3.2 miles of 24 inch recycled water transmission pipeline and a new 350,000 gallon potable water tank, and converting an existing 1.2 million gallon potable water tank to a recycled water tank. Repayment of the loan begins at project completion and repayment is anticipated beginning 2/1/2022. This loan consists of Prop 1 funds of \$4,000,000 with \$2,500,000 in loan forgiveness and \$4,000,000 in SRF funding.					
State Revolving Fund - Safe Drinking Water Project:					
Gravity Float Line	Water Fund	2,048,125	253,815	130,919	2023
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 Cloveridge Road. In addition, the project included three new pressure reducing stations to control water pressure at the new connection points to the existing water distribution system. This project provides system redundancy and reliability to the Reed and A-3 Zones. The useful life of the pipeline and appurtenances is expected to be approximately fifty years.					
Alexander Area Phase II Water Line	Water Fund	2,813,235	1,519,088	180,690	2031
In October 2009, the City of Escondido entered into an agreement with the State Department of Public Health for funding of construction of the Alexander Area Phase II Water Line, which replaced 23,100 linear feet of old water lines. Project area was on Alexander, Brotherton, McDonald, Miller, Gamble, Clarence, Calmer, and Trails road and significantly increased capacity.					
California Infrastructure and Economic Development Bank (I-Bank) Loan- Lindley Reservoir Tank Replacement					
	Water Fund	15,000,000	14,326,608	819,421	2048
The Lindley Reservoir Tank Replacement project replaces the existing 2MG steel reservoir constructed in 1950 with two reservoirs adequately sized to future needs.					
California Infrastructure and Economic Development Bank (I-Bank) Loan- San Pasqual Undergrounding Project					
	Water Fund	25,000,000	25,000,000	1,215,610	2051
The San Pasqual Undergrounding project undergrounds a portion of the Escondido Canal through the San Pasqual Reservation as per the Settlement Agreement with the Indian Bands.					
TOTAL LOANS		<u>91,477,980</u>	<u>54,411,981</u>	<u>5,005,508</u>	
TOTAL DEBT OBLIGATIONS		<u>\$ 270,397,980</u>	<u>\$ 200,056,981</u>	<u>\$ 18,089,419</u>	

NOTES:

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

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Legal Debt Margin Summary**

	2018	2019	2020	2021	2022
Assessed valuation	\$12,065,097,152	\$12,707,545,218	\$13,330,606,284	\$14,101,521,001	\$14,541,843,183
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	3,016,274,288	3,176,886,305	3,332,651,571	3,525,380,250	3,635,460,796
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	452,441,143	476,532,946	499,897,736	528,807,038	545,319,119
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	58,680,000	56,810,000	61,807,123	59,311,477	50,615,000
Legal Debt Margin	<u>\$393,761,143</u>	<u>\$419,722,946</u>	<u>\$438,090,613</u>	<u>\$469,495,561</u>	<u>\$494,704,119</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	13%	12%	11%	11%	9%

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 2022/23 Operating Budget
General Fund Multi-Year Financial Plan

	ADOPTED 2021/22	PROPOSED 2022/23	PROJECTED 2023/24	PROJECTED 2024/25	PROJECTED 2025/26
PURPOSE:					
It is the City's goal to maintain ongoing financial structural stability. This multi-year financial plan is one tool used to help reach this goal. It facilitates a process of projecting future revenues and expenditures using various assumptions and highlights the long-term effects of financial decisions.					
Sources of Funds:					
Estimated Revenue	\$107,219,510	\$119,687,230	\$122,080,980	\$124,522,600	\$127,013,050
Deposit - PEG Fees	0	11,700	0	0	0
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	6,086,040	0	0	0	0
Transfer from American Rescue Plan Fund	0	3,735,030	0	0	0
Transfer from CFD-No. 2020-1(The Services)	0	285,000	290,700	296,510	302,440
Advance Payback fro Successor-Agency-Redev.	2,194,370	0	0	0	0
TOTAL, Sources	117,554,920	125,773,960	124,426,680	126,874,110	129,370,490
Uses of Funds:					
General Fund Operating Budget-PERS	23,717,280	28,378,720	29,378,720	28,853,720	29,496,720
General Fund Operating Budget-All Other	93,346,480	96,808,210	101,261,680	105,803,750	110,437,080
Total General Fund Operating Budget	117,063,760	125,186,930	130,640,400	134,657,470	139,933,800
Transfer to Reidy Creek Golf Course-Debt Service	365,620	362,750	363,000	363,000	363,000
Transfer to Reidy Creek Golf Course-Operations	0	0	100,000	100,000	100,000
Transfer to Vehicle Parking District	100,540	112,400	115,770	119,240	122,820
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Building Maintenance	0	86,880	0	0	0
Transfer to Capital Projects	0	0	1,000,000	1,000,000	1,000,000
TOTAL, Uses	117,554,920	125,773,960	132,244,170	136,264,710	141,544,620
TOTAL, Sources Over/(Under) Uses	\$0	\$0	(\$7,817,490)	(\$9,390,600)	(\$12,174,130)
TOTAL, Economic Uncertainty Reserve	\$17,392,319	\$17,392,319	\$17,392,319	\$17,392,319	\$17,392,319
TOTAL, Projected Section 115 Pension Trust	\$17,481,430	\$17,481,430	\$17,481,430	\$17,481,430	\$17,481,430

ASSUMPTIONS:

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

- 1- 2% increase in estimated revenue
- 2- 3% increase: projected salaries primarily for step increases, certain variable overhead, maintenance & operating costs to cover items such as increases in the cost of various contracts and utilities
- 3- CalPERS employer contribution increases are based on rate increases provided by CalPERS: Approximately \$1 million in 2023/24 and \$643,000 in 2025/26. A \$525,000 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 9% in 2023/24, another 3% in 2024/25 and 4% in 2025/26 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 2022/23 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	\$119,687,230
Deposit-PEG Fees	11,700
Transfer from American Rescue Plan Fund	3,735,030
Transfer from Gas Tax Fund	2,055,000
Transfer from CFD-No. 2020-1(The Services)	285,000
TOTAL, Sources	<u><u>\$125,773,960</u></u>

Uses of Funds:

Operating Budget	\$125,186,930
Transfer to Building Maintenance	86,880
Transfer to Reidy Creek Golf Course-Debt Service	362,750
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	112,400
TOTAL, Uses	<u><u>\$125,773,960</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

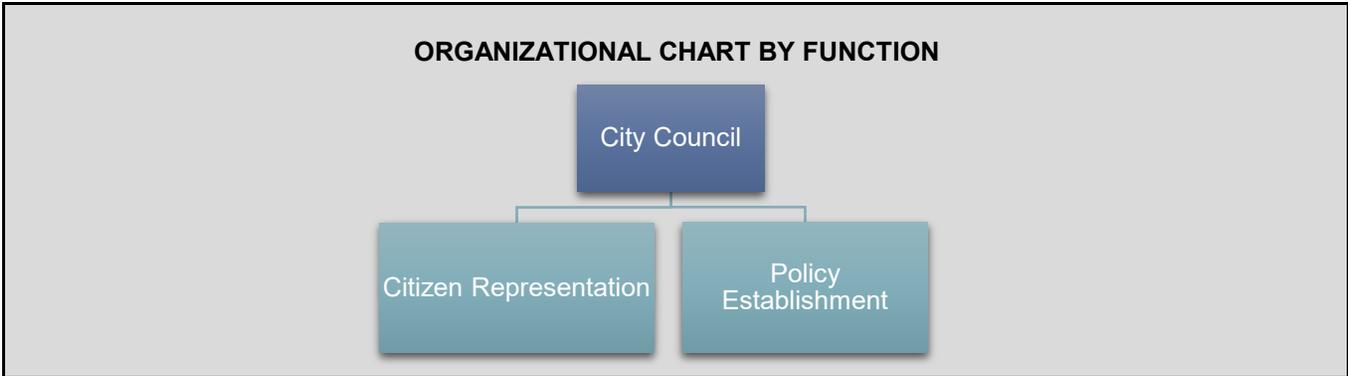
- Serve as the elected governing body for the City of Escondido
- Provide clear policy direction to the City staff

MAJOR BUDGET IMPACTS

- Increase in M & O, primarily training and meetings
- Increase in internal service charges, primarily building maintenance, duplicating and general liability insurance charges
- Increase in allocations out as a result of the increase in budget subtotal

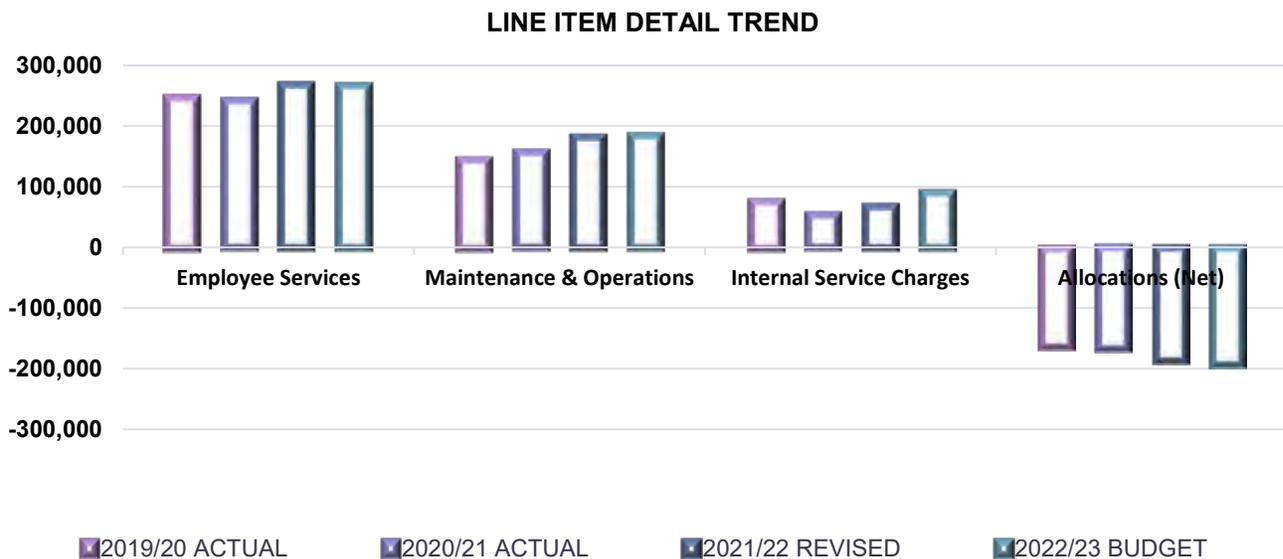
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY COUNCIL



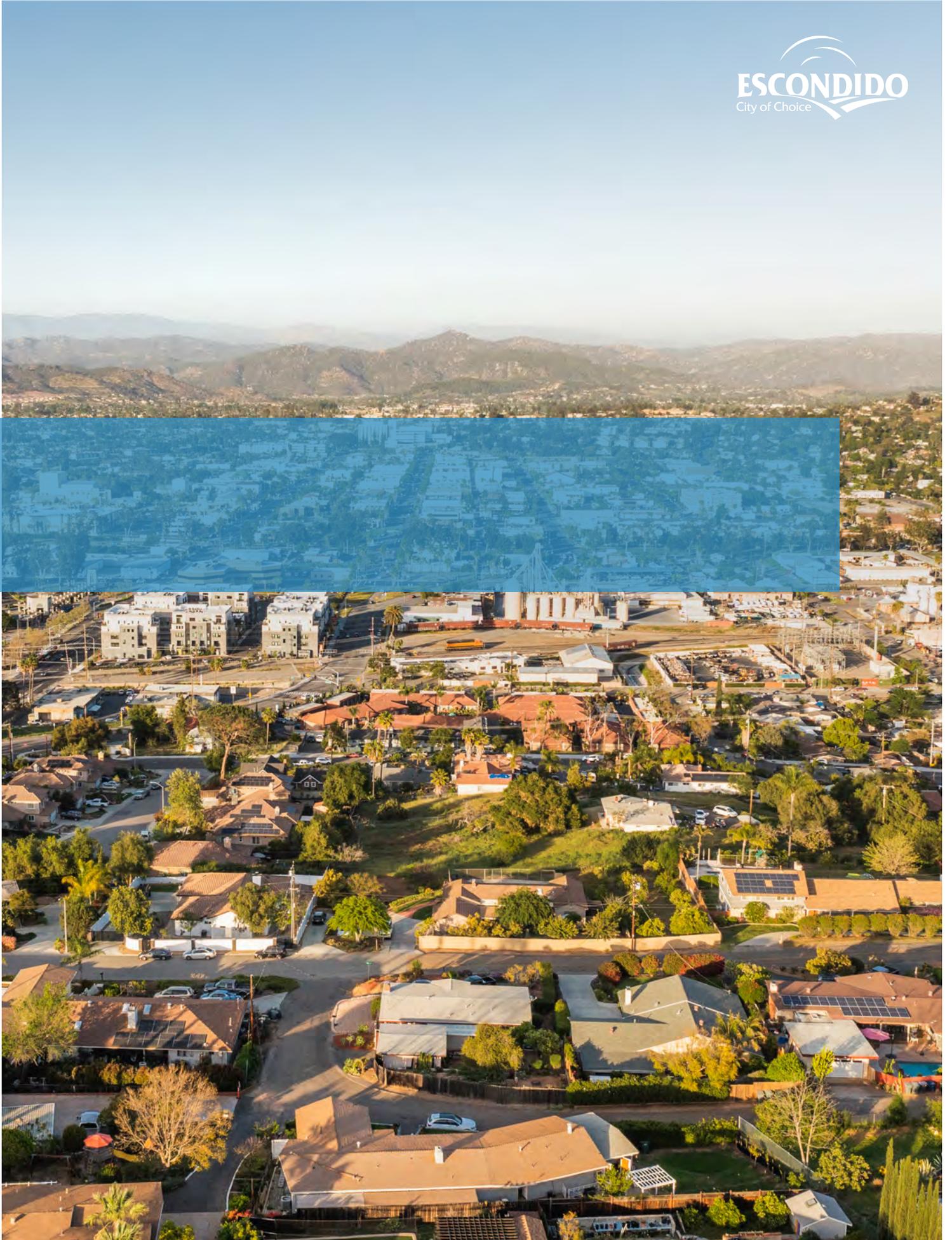
BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	\$246,616	\$240,073	\$266,840	\$265,240
Maintenance & Operations	144,452	155,575	180,680	183,180
Internal Service Charges	76,600	52,790	67,390	89,900
Allocations (Net)	<u>(162,687)</u>	<u>(166,778)</u>	<u>(185,580)</u>	<u>(192,810)</u>
Total Budget	\$304,981	\$281,659	\$329,330	\$345,510



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-001	CITY COUNCIL				
5001	REGULAR FULL-TIME	\$163,545	\$160,153	\$170,980	\$170,980
5025	OTHER EMPLOYEE OVERHEAD	11,301	10,460	10,410	10,510
5026	PERS-NORMAL COST	15,592	17,144	18,890	18,070
5029	PERS-UNFUNDED LIABILITY	48,565	43,940	56,510	56,530
5027	MEDICAL	5,711	5,844	6,440	6,410
5028	WORKERS' COMPENSATION	1,903	2,531	3,610	2,740
	TOTAL, EMPLOYEE SERVICES	246,616	240,073	266,840	265,240
5101	OFFICE/OPERATING SUPPLIES	7,056	14,668	8,000	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	6,826	4,428	18,500	18,500
5160	TRAINING AND MEETINGS	2,147	550	10,000	12,500
5162	DUES AND SUBSCRIPTIONS	86,315	94,781	96,180	96,180
5163	AUTO ALLOWANCE	42,000	41,860	45,000	45,000
5173	OTHER TELEPHONE	108	(713)	3,000	3,000
	TOTAL, M & O	144,452	155,575	180,680	183,180
5125	BUILDING MAINTENANCE	58,090	36,010	46,420	51,420
5165	DUPLICATING	4,635	1,630	2,330	14,190
5172	TELECOMMUNICATIONS	1,705	1,540	1,570	1,360
5175	MAIL & MOBILE SERVICES	135	640	620	680
5178	NETWORK & SYSTEMS ADMINISTRATION	6,455	7,410	6,780	7,010
5183	INSURANCE	5,580	5,560	9,670	15,240
	TOTAL, INTERNAL SERVICE CHARGES	76,600	52,790	67,390	89,900
	SUBTOTAL, CITY COUNCIL	467,668	448,437	514,910	538,320
5902	ALLOCATED OUT	(162,687)	(166,778)	(185,580)	(192,810)
	TOTAL, CITY COUNCIL	\$304,981	\$281,659	\$329,330	\$345,510



**CITY OF ESCONDIDO
FY 2022/23 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

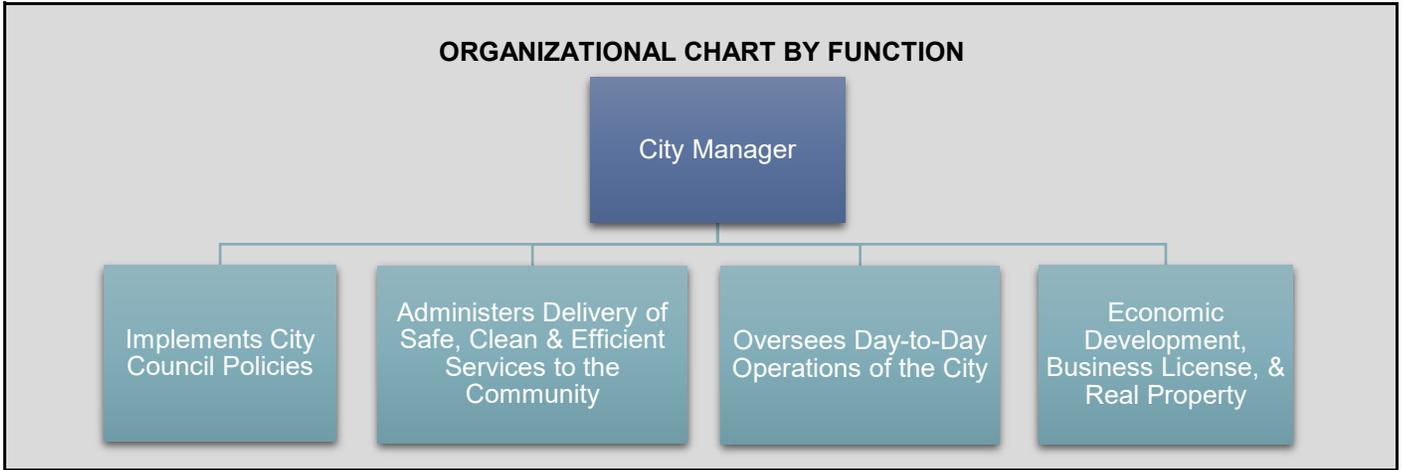
- Implement City Council policies
- Fulfill the operational mission of having a City that is safe, clean, and efficiently run

MAJOR BUDGET IMPACTS

- A Customer Service Representative position has been reclassified to a Program Coordinator
- Real Property Division positions have been moved from Engineering to the City Manager's Office, which includes a regular full-time Real Property Manager and a temporary part-time Department Specialist
- The costs of the Assistant City Manager position have been reallocated to other resources needed to build capacity within the organization, resulting in a decrease in employee services costs
- Increase in M & O reflects the addition of Real Property expenses, transferring the Escondido Magazine costs from Communications, transferring the Innovate 78 expenses from Non-Departmental, transferring CoStar subscription to City Manager's budget, and the reallocation of employee services costs savings for Federal Lobbying and other professional services
- Increase in internal service charges, primarily building maintenance, duplicating, mail & mobile services and insurance charges
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY MANAGER



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	7.0	7.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	1.1
Department Total	<u>7.0</u>	<u>7.0</u>	<u>8.0</u>	<u>9.1</u>
BUDGET:				
Employee Services	\$1,550,553	\$1,314,364	\$1,735,010	\$1,413,440
Maintenance & Operations	106,728	126,657	271,560	393,620
Internal Service Charges	101,840	74,880	106,880	323,720
Allocations (Net)	(505,019)	(571,672)	(646,530)	(734,150)
Cost Savings Reduction	0	0	0	(100,000)
Total Budget	<u>\$1,254,102</u>	<u>\$944,228</u>	<u>\$1,466,920</u>	<u>\$1,296,630</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-002 CITY MANAGER					
5001	REGULAR FULL-TIME	\$1,009,484	\$692,883	\$1,020,980	\$867,050
5004	TEMPORARY PART-TIME	0	189,618	25,380	22,000
5020	OVERTIME	0	27	0	0
5025	OTHER EMPLOYEE OVERHEAD	57,397	24,316	48,800	45,880
5026	PERS-NORMAL COST	102,538	46,474	110,510	62,000
5029	PERS-UNFUNDED LIABILITY	258,360	286,540	345,550	269,720
5027	MEDICAL	67,200	44,901	103,540	81,830
5028	WORKERS' COMPENSATION	10,897	9,437	32,370	23,850
5030	FLEXIBLE BENEFITS	44,677	20,169	47,880	41,110
TOTAL, EMPLOYEE SERVICES		1,550,553	1,314,364	1,735,010	1,413,440
5101	OFFICE/OPERATING SUPPLIES	19,905	18,216	23,760	23,760
5126	MAINTENANCE OF EQUIPMENT	0	0	900	900
5131	PROFESSIONAL SERVICES/CONTRACTS	41,093	82,018	48,800	122,800
5160	TRAINING AND MEETINGS	7,609	2,317	13,780	14,560
5162	DUES AND SUBSCRIPTIONS	7,925	9,499	8,490	64,150
5163	AUTO ALLOWANCE	19,800	2,918	14,400	9,000
5166	OTHER DUPLICATING	0	(10)	0	0
5167	ADVERTISING AND PRINTING	0	248	25,320	37,820
5170	UTILITIES	0	0	23,980	34,000
5171	CITY WATER	0	0	5,000	5,000
5173	OTHER TELEPHONE	7,184	4,114	5,000	5,000
5180	RENT	0	0	55,230	55,230
5190	OTHER EXPENSES	3,211	7,337	11,500	10,000
5193	SOFTWARE	0	0	35,000	11,000
5194	MINOR OFFICE EQUIPMENT	0	0	400	400
TOTAL, M & O		106,728	126,657	271,560	393,620
5125	BUILDING MAINTENANCE	75,140	48,970	67,050	137,670

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-002 CITY MANAGER				
5165 DUPLICATING	1,135	700	3,370	13,460
5172 TELECOMMUNICATIONS	1,495	1,770	1,790	1,500
5175 MAIL & MOBILE SERVICES	195	620	450	49,080
5178 NETWORK & SYSTEMS ADMINISTRATION	14,195	13,160	18,450	17,890
5183 INSURANCE	9,680	9,660	15,770	104,120
TOTAL, INTERNAL SERVICE CHARGES	101,840	74,880	106,880	323,720
SUBTOTAL, CITY MANAGER	1,759,121	1,515,900	2,113,450	2,130,780
5902 ALLOCATED OUT	(505,019)	(571,672)	(646,530)	(734,150)
5977 COST SAVINGS REDUCTION	0	0	0	(100,000)
TOTAL, CITY MANAGER	\$1,254,102	\$944,228	\$1,466,920	\$1,296,630

**CITY OF ESCONDIDO
FY 2022/23 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

- A Senior Deputy City Attorney position has been reclassified to an Assistant City Attorney
- Increase in employee services is primarily due to increase in salaries and PERS-Unfunded Liability costs
- Increase in M & O primarily due to increase in outside counsel fees and increase in auto allowance for reclassified Assistant City Attorney

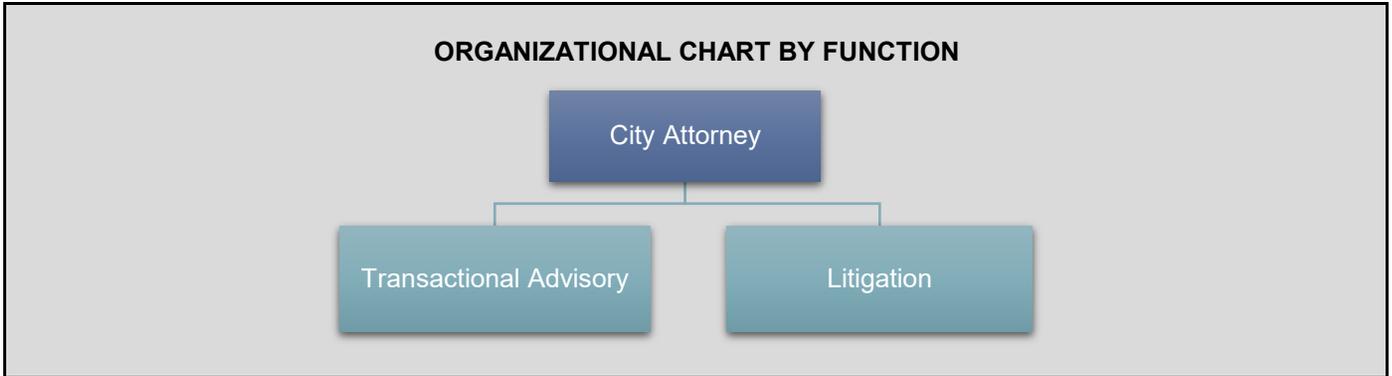
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY ATTORNEY

- Increase in internal service charges, primarily building maintenance, duplicating, network & systems administration and general liability charges
- Increase in allocations out primarily due to increase in the budget subtotal

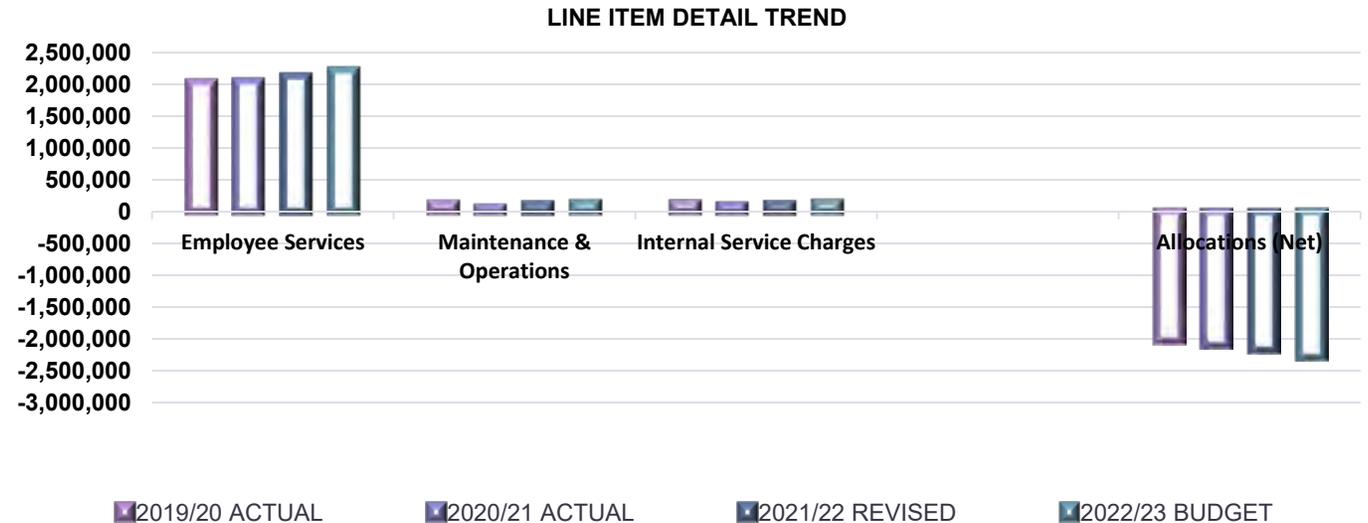
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY ATTORNEY



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	11.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.8
Department Total	<u>11.8</u>	<u>11.8</u>	<u>11.8</u>	<u>11.8</u>
BUDGET:				
Employee Services	\$2,020,262	\$2,041,845	\$2,129,420	\$2,212,290
Maintenance & Operations	127,206	68,767	120,500	135,600
Internal Service Charges	128,935	100,090	124,180	141,860
Allocations (Net)	(2,022,690)	(2,089,780)	(2,171,120)	(2,276,880)
Cost Savings Reduction	0	0	0	(65,000)
Total Budget	<u>\$253,713</u>	<u>\$120,923</u>	<u>\$202,980</u>	<u>\$147,870</u>

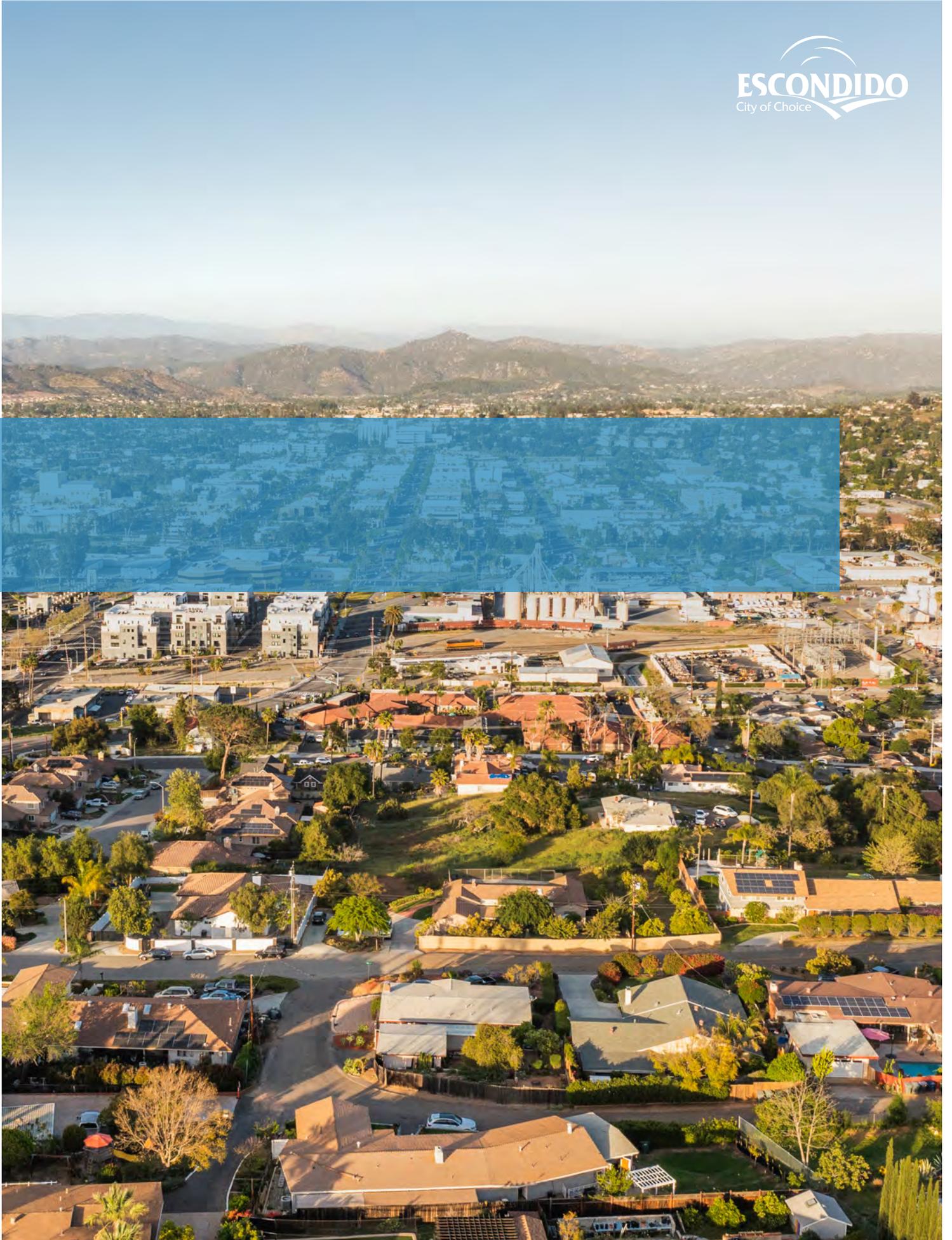


**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-003	CITY ATTORNEY				
5001	REGULAR FULL-TIME	\$1,277,374	\$1,262,898	\$1,287,870	\$1,354,150
5003	REGULAR PART-TIME	30,453	31,716	33,210	34,040
5025	OTHER EMPLOYEE OVERHEAD	62,777	60,431	54,310	54,930
5026	PERS-NORMAL COST	141,022	141,899	145,850	146,600
5029	PERS-UNFUNDED LIABILITY	348,765	378,530	422,290	439,840
5027	MEDICAL	81,382	81,766	90,560	90,220
5028	WORKERS' COMPENSATION	14,663	19,579	27,870	22,370
5030	FLEXIBLE BENEFITS	63,826	65,027	67,460	70,140
	TOTAL, EMPLOYEE SERVICES	2,020,262	2,041,845	2,129,420	2,212,290
5101	OFFICE/OPERATING SUPPLIES	32,902	21,013	47,300	47,300
5126	MAINTENANCE OF EQUIPMENT	0	0	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	66,338	24,804	40,000	50,000
5160	TRAINING AND MEETINGS	3,134	502	5,000	5,000
5161	MILEAGE REIMBURSEMENT	535	0	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	7,174	6,491	6,300	7,000
5163	AUTO ALLOWANCE	14,400	14,400	14,400	19,800
5173	OTHER TELEPHONE	2,722	1,558	4,800	3,800
	TOTAL, M & O	127,206	68,767	120,500	135,600
5125	BUILDING MAINTENANCE	80,225	47,350	64,470	70,240
5165	DUPLICATING	10,425	14,470	11,970	17,070
5172	TELECOMMUNICATIONS	2,985	3,100	3,130	2,350
5175	MAIL & MOBILE SERVICES	6,395	3,590	2,360	2,420
5178	NETWORK & SYSTEMS ADMINISTRATION	19,360	22,060	26,490	28,770
5183	INSURANCE	9,545	9,520	15,760	21,010
	TOTAL, INTERNAL SERVICE CHARGES	128,935	100,090	124,180	141,860
	SUBTOTAL, CITY ATTORNEY	2,276,403	2,210,702	2,374,100	2,489,750

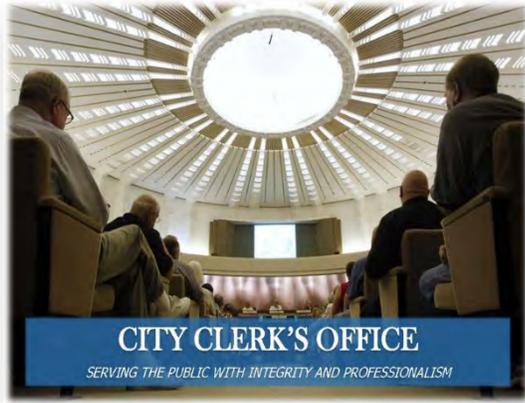
**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-003 CITY ATTORNEY				
5902 ALLOCATED OUT	(2,022,690)	(2,089,780)	(2,171,120)	(2,276,880)
5977 COST SAVINGS REDUCTION	0	0	0	(65,000)
TOTAL, CITY ATTORNEY	\$253,713	\$120,923	\$202,980	\$147,870



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY CLERK



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

- Implement a uniform system for creating and posting Board and Commission agendas
- Institute an ongoing shred program, where a vendor visits departments on a regular basis to shred documents that do not fall into the Records Retention Schedule
- Create a user-friendly Records Management Manual to support the Records Retention Schedule

MAJOR BUDGET IMPACTS

- Increase in salaries and PERS-Unfunded Liability costs
- Increase in M &O primarily due to the following:
 - One-time fee for PDF editor in order to efficiently search document imaging program

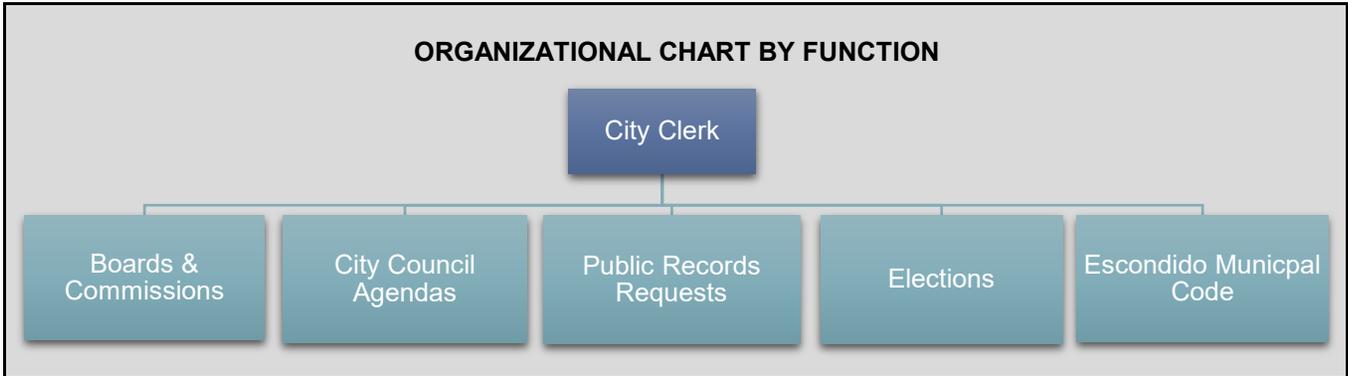
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY CLERK

- Increase of Document Imaging software maintenance due to additional PDF Editor feature
- Regular records management and destruction pick-ups increased the budget by 16,000; frees up storage space and ensures proper compliance with records management and destruction
- Purchase of new scanners to replace 15 year old scanners; one-time cost plus annual maintenance
- One-time fee of \$5,000 to complete the citywide Records Management Manual to align with updated records management policies and procedures that also correspond to the 2021 updated Retention Schedule
- Increase in internal service charges, primarily building maintenance, network & systems administration and general liability charges
- Increase in allocations out primarily due to an increase in the budget subtotal

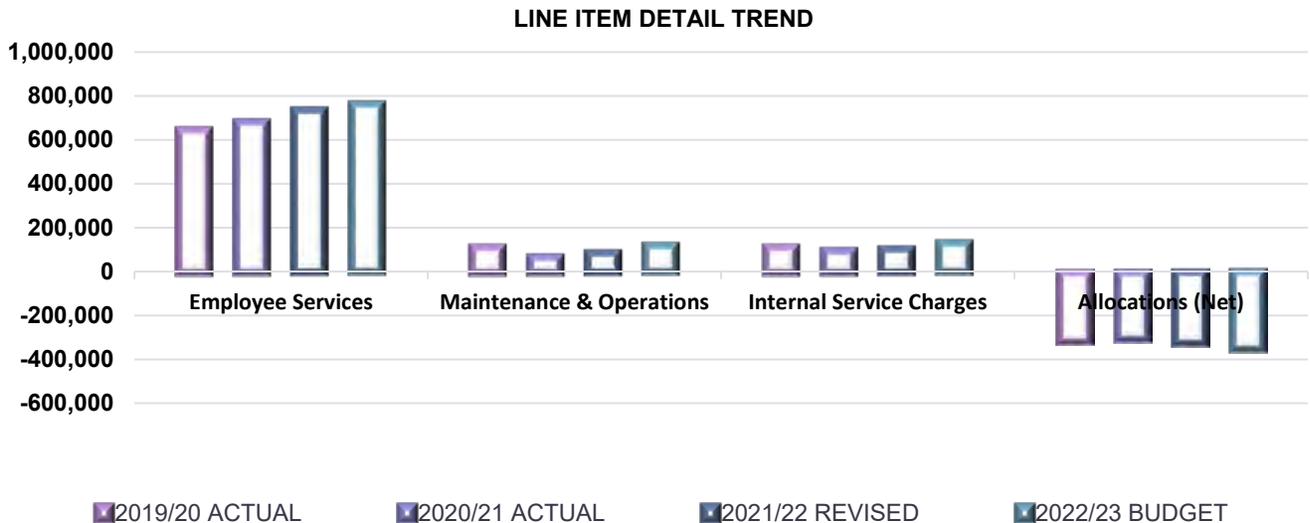
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY CLERK



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	5.0	6.0	6.0	6.0
Regular Part-Time (FTE)	1.3	0.5	0.5	0.5
Temporary Part-Time (FTE)	1.4	0.7	0.7	0.7
Department Total	<u>7.7</u>	<u>7.2</u>	<u>7.2</u>	<u>7.2</u>
BUDGET:				
Employee Services	\$640,461	\$679,801	\$734,860	\$759,720
Maintenance & Operations	114,831	69,540	86,180	118,880
Internal Service Charges	113,435	98,230	104,550	130,390
Allocations (Net)	(312,974)	(304,980)	(323,960)	(353,150)
Cost Savings Reduction	0	0	0	(15,000)
Total Budget	<u>\$555,753</u>	<u>\$542,591</u>	<u>\$601,630</u>	<u>\$640,840</u>

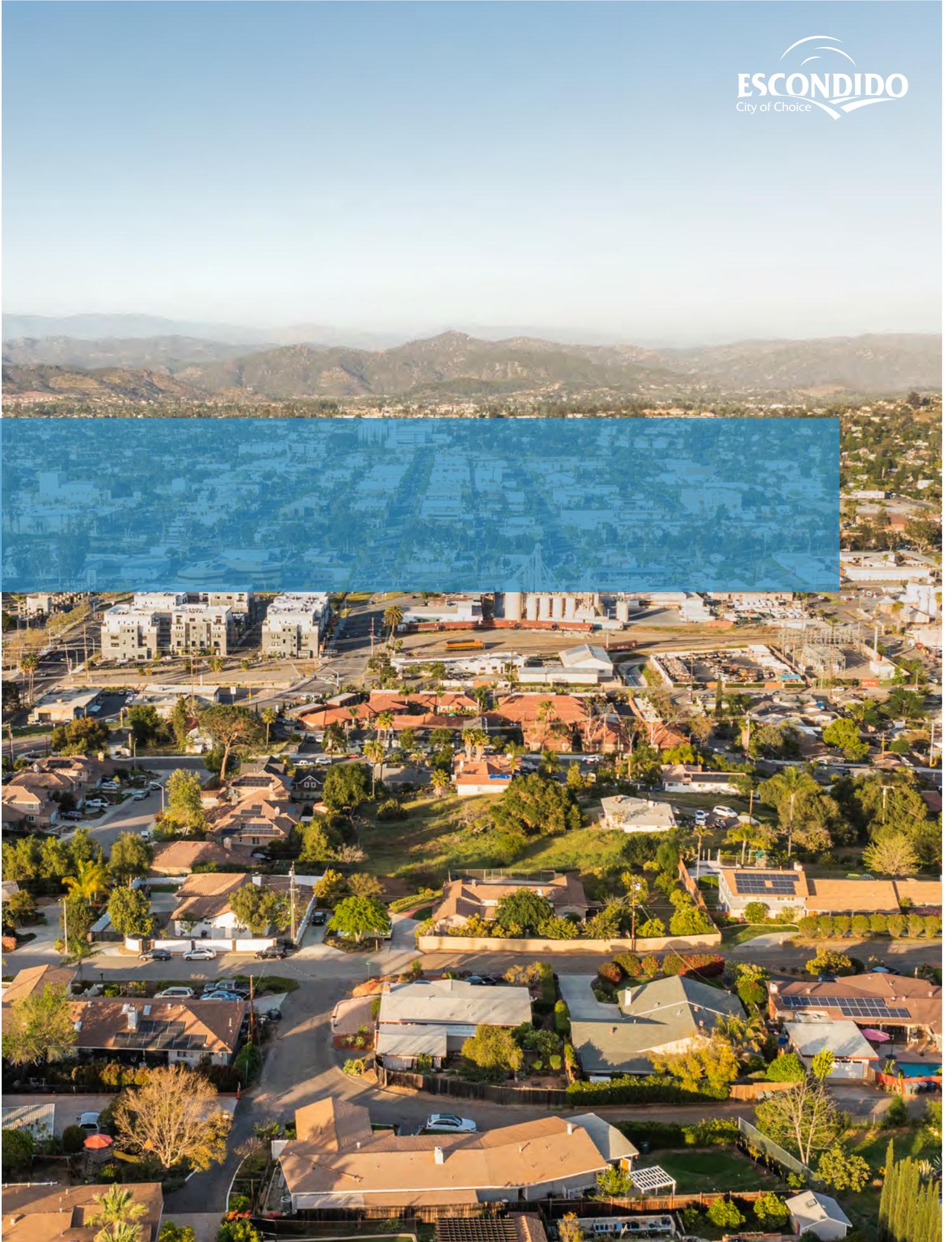


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-004	CITY CLERK				
5001	REGULAR FULL-TIME	\$372,502	\$404,912	\$419,920	\$445,410
5003	REGULAR PART-TIME	25,825	21,625	22,140	22,690
5004	TEMPORARY PART-TIME	13,776	11,198	13,670	13,670
5020	OVERTIME	65	0	1,000	1,000
5025	OTHER EMPLOYEE OVERHEAD	17,916	18,290	17,590	17,780
5026	PERS-NORMAL COST	44,101	47,940	48,800	49,440
5029	PERS-UNFUNDED LIABILITY	115,885	125,460	139,250	149,100
5027	MEDICAL	22,359	19,431	36,620	25,650
5028	WORKERS' COMPENSATION	4,749	6,793	9,640	7,790
5030	FLEXIBLE BENEFITS	23,285	24,152	26,230	27,190
	TOTAL, EMPLOYEE SERVICES	640,461	679,801	734,860	759,720
5101	OFFICE/OPERATING SUPPLIES	3,589	3,771	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	3,681	0	500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	38,033	42,529	35,500	45,100
5160	TRAINING AND MEETINGS	4,235	2,767	2,500	2,500
5162	DUES AND SUBSCRIPTIONS	1,035	260	1,300	1,300
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	582	0	0	0
5167	ADVERTISING AND PRINTING	2,222	2,792	8,500	8,500
5170	UTILITIES	94	0	0	0
5173	OTHER TELEPHONE	907	693	1,200	1,200
5180	RENT	41,778	0	0	0
5193	SOFTWARE	13,575	11,629	29,580	47,180
5194	MINOR OFFICE EQUIPMENT	0	0	0	4,500
	TOTAL, M & O	114,831	69,540	86,180	118,880
5125	BUILDING MAINTENANCE	66,180	52,760	67,660	75,250
5164	FLEET SERVICES	4,505	4,370	0	0

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-004 CITY CLERK				
5165 DUPLICATING	4,120	5,030	4,880	4,920
5172 TELECOMMUNICATIONS	4,305	4,350	2,460	1,930
5175 MAIL & MOBILE SERVICES	9,310	2,990	2,060	2,200
5178 NETWORK & SYSTEMS ADMINISTRATION	15,485	19,190	14,810	29,840
5183 INSURANCE	9,530	9,540	12,680	16,250
TOTAL, INTERNAL SERVICE CHARGES	113,435	98,230	104,550	130,390
SUBTOTAL, CITY CLERK	868,727	847,571	925,590	1,008,990
5901 ALLOCATED IN	1,276	0	0	0
5902 ALLOCATED OUT	(314,250)	(304,980)	(323,960)	(353,150)
5977 COST SAVINGS REDUCTION	0	0	0	(15,000)
TOTAL, CITY CLERK	\$555,753	\$542,591	\$601,630	\$640,840



**CITY OF ESCONDIDO
FY 2022/23 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 M & O due to adding investment software. Software is needed to track investments that were previously monitored by PFM Asset Management.

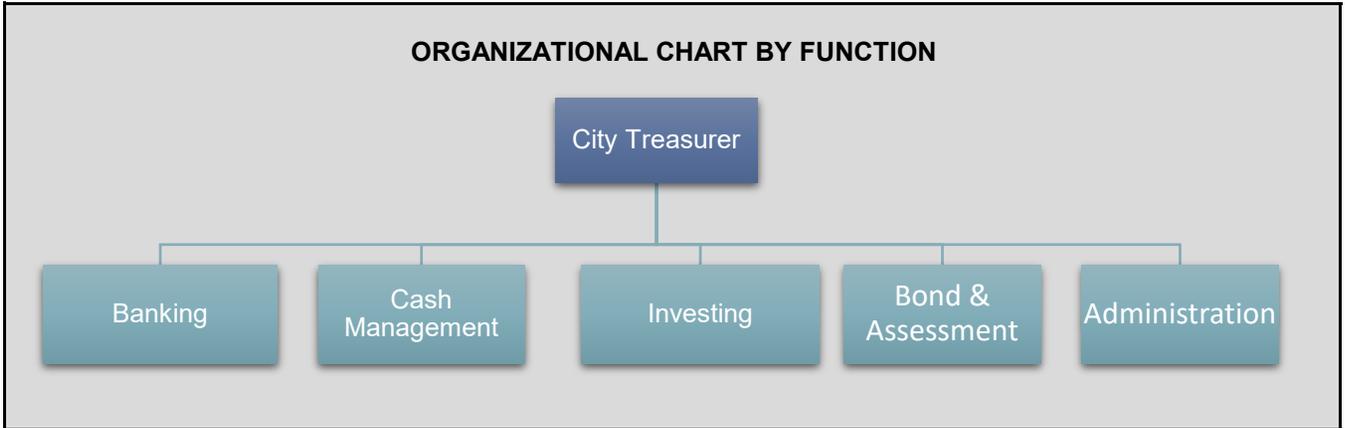
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY TREASURER

- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations out primarily due to increase in the percentage of City debt portfolio (issued new SRF loans) and added an allocation out for the Accountant related duties for Community Facilities Districts administration

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CITY TREASURER



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	\$299,403	\$301,162	\$373,610	\$373,720
Maintenance & Operations	8,683	5,465	15,800	23,800
Internal Service Charges	23,620	18,620	22,910	26,180
Allocations (Net)	(127,247)	(141,250)	(121,110)	(185,620)
Cost Savings Reduction	0	0	0	(25,000)
Total Budget	\$204,459	\$183,997	\$291,210	\$213,080



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-005 CITY TREASURER					
5001	REGULAR FULL-TIME	\$177,304	\$172,413	\$207,600	\$209,150
5025	OTHER EMPLOYEE OVERHEAD	6,668	5,829	6,930	6,780
5026	PERS-NORMAL COST	20,009	19,576	22,920	22,080
5029	PERS-UNFUNDED LIABILITY	53,910	61,820	67,650	68,320
5027	MEDICAL	28,786	29,112	51,930	51,750
5028	WORKERS' COMPENSATION	2,081	2,700	4,380	3,370
5030	FLEXIBLE BENEFITS	10,645	9,712	12,200	12,270
TOTAL, EMPLOYEE SERVICES		299,403	301,162	373,610	373,720
5101	OFFICE/OPERATING SUPPLIES	13	0	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	100	100
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160	TRAINING AND MEETINGS	0	0	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	270	365	800	800
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5193	SOFTWARE	3,300	0	7,000	15,000
TOTAL, M & O		8,683	5,465	15,800	23,800
5125	BUILDING MAINTENANCE	19,410	14,220	16,840	18,510
5172	TELECOMMUNICATIONS	215	220	230	140
5178	NETWORK & SYSTEMS ADMINISTRATION	1,290	1,480	1,360	1,410
5183	INSURANCE	2,705	2,700	4,480	6,120
TOTAL, INTERNAL SERVICE CHARGES		23,620	18,620	22,910	26,180
SUBTOTAL, CITY TREASURER		331,706	325,247	412,320	423,700
5902	ALLOCATED OUT	(127,247)	(141,250)	(121,110)	(185,620)
5977	COST SAVINGS REDUCTION	0	0	0	(25,000)
TOTAL, CITY TREASURER		\$204,459	\$183,997	\$291,210	\$213,080

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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

- A Division Coordinator position has been reclassified to an Administrative Coordinator position
- A Management Analyst II position was added to oversee the City's grant application and management activity. The position will work with the grant writing consultant to research, identify, and develop grant opportunities for all departments. The position will also be responsible for grant writing, management, tracking grant projects, and associated budgeting requirements.
- Other increases to employee services include salary increases and increase in PERS-Unfunded Liability costs
- Increase in professional services is primarily due to anticipated increases in the financial statement audit contract and the addition of the contract for grant writing consulting services

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

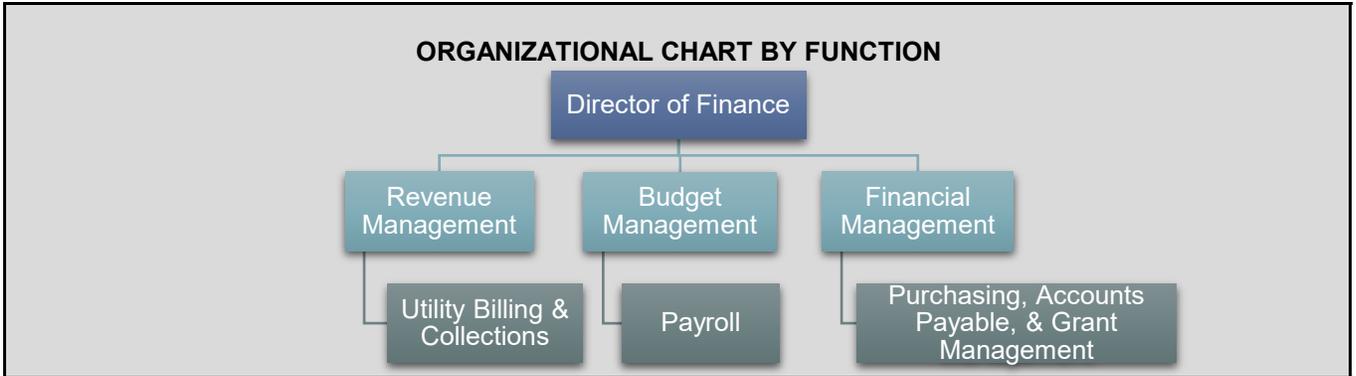
FINANCE

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

- Increase in allocations out is primarily due to an increase in employee services costs and costs allocated directly to Utilities. The State moratorium on shut offs ended December 31, 2021. Past due notices will resume in Fiscal Year 2023, which will increase direct costs to Utilities. Other increases include allocations out to capital improvement projects and Successor Agency-Housing.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FINANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	27.0	26.0	25.0	25.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>27.0</u>	<u>26.0</u>	<u>25.0</u>	<u>25.0</u>
BUDGET:				
Employee Services	\$2,440,779	\$2,361,479	\$2,651,910	\$2,720,270
Maintenance & Operations	838,424	679,019	707,140	768,180
Internal Service Charges	268,550	201,770	242,730	258,040
Allocations (Net)	(2,202,759)	(2,123,473)	(2,126,060)	(2,195,790)
Cost Savings Reduction	0	0	0	(125,000)
Total Budget	<u>\$1,344,994</u>	<u>\$1,118,795</u>	<u>\$1,475,720</u>	<u>\$1,425,700</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-022 FINANCE					
5001	REGULAR FULL-TIME	\$1,497,185	\$1,400,877	\$1,569,600	\$1,664,210
5004	TEMPORARY PART-TIME	0	4,877	0	0
5020	OVERTIME	1,812	2,606	0	0
5025	OTHER EMPLOYEE OVERHEAD	57,726	50,814	57,430	57,380
5026	PERS-NORMAL COST	165,374	149,169	173,290	175,740
5029	PERS-UNFUNDED LIABILITY	448,590	494,340	517,140	525,690
5027	MEDICAL	199,613	188,595	247,790	209,470
5028	WORKERS' COMPENSATION	17,221	20,718	33,150	26,820
5030	FLEXIBLE BENEFITS	53,258	49,484	53,510	60,960
TOTAL, EMPLOYEE SERVICES		2,440,779	2,361,479	2,651,910	2,720,270
5101	OFFICE/OPERATING SUPPLIES	15,892	12,607	16,710	16,710
5126	MAINTENANCE OF EQUIPMENT	2,125	2,172	9,690	10,030
5131	PROFESSIONAL SERVICES/CONTRACTS	532,525	464,629	542,500	603,930
5159	OTHER MAIL	12	163	500	350
5160	TRAINING AND MEETINGS	5,560	2,562	10,000	10,000
5161	MILEAGE REIMBURSEMENT	368	0	400	400
5162	DUES AND SUBSCRIPTIONS	7,063	7,168	8,070	7,640
5163	AUTO ALLOWANCE	4,675	5,525	5,100	5,100
5167	ADVERTISING AND PRINTING	552	536	1,450	500
5193	SOFTWARE	267,590	181,801	108,520	109,720
5194	MINOR OFFICE EQUIPMENT	2,062	1,856	4,200	3,800
TOTAL, M & O		838,424	679,019	707,140	768,180
5125	BUILDING MAINTENANCE	105,925	65,870	84,460	99,230
5165	DUPLICATING	23,980	23,860	28,260	15,820
5172	TELECOMMUNICATIONS	7,250	6,630	6,710	6,480
5175	MAIL & MOBILE SERVICES	61,840	31,640	43,900	44,610
5178	NETWORK & SYSTEMS ADMINISTRATION	49,045	53,290	45,800	47,410

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-022 FINANCE				
5183 INSURANCE	20,510	20,480	33,600	44,490
TOTAL, INTERNAL SERVICE CHARGES	268,550	201,770	242,730	258,040
SUBTOTAL, FINANCE	3,547,753	3,242,268	3,601,780	3,746,490
5902 ALLOCATED OUT	(2,202,759)	(2,123,473)	(2,126,060)	(2,195,790)
5977 COST SAVINGS REDUCTION	0	0	0	(125,000)
TOTAL, FINANCE	\$1,344,994	\$1,118,795	\$1,475,720	\$1,425,700

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary

HUMAN RESOURCES



DESCRIPTION

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

HUMAN RESOURCES

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- This budget includes an added Human Resources Analyst position that was previously eliminated in 2004 due to budgetary cuts. This position will assist with the increased workload from ongoing employment and recruitment efforts.

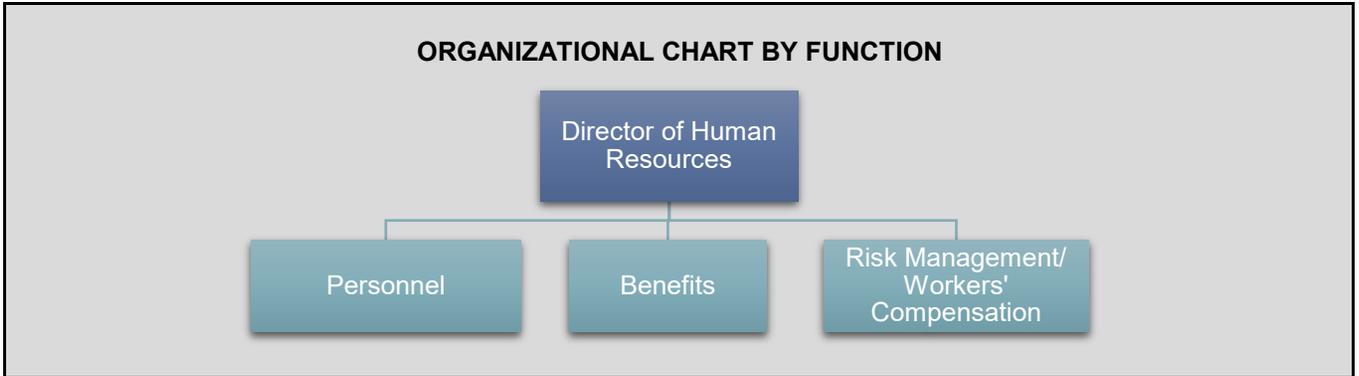
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

HUMAN RESOURCES

- Other increases in employee services include increases in salaries and PERS-Unfunded Liability costs and an increase in medical costs due to employee turnover
- Increase in Professional Services due to the addition of the contract for the citywide classification and compensation study
- Increase in Other Expenses due to the addition of Implicit Bias employee training
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations out primarily to utilities for the services provided by the added Human Resources Analyst position and due to an increase in the budget subtotal

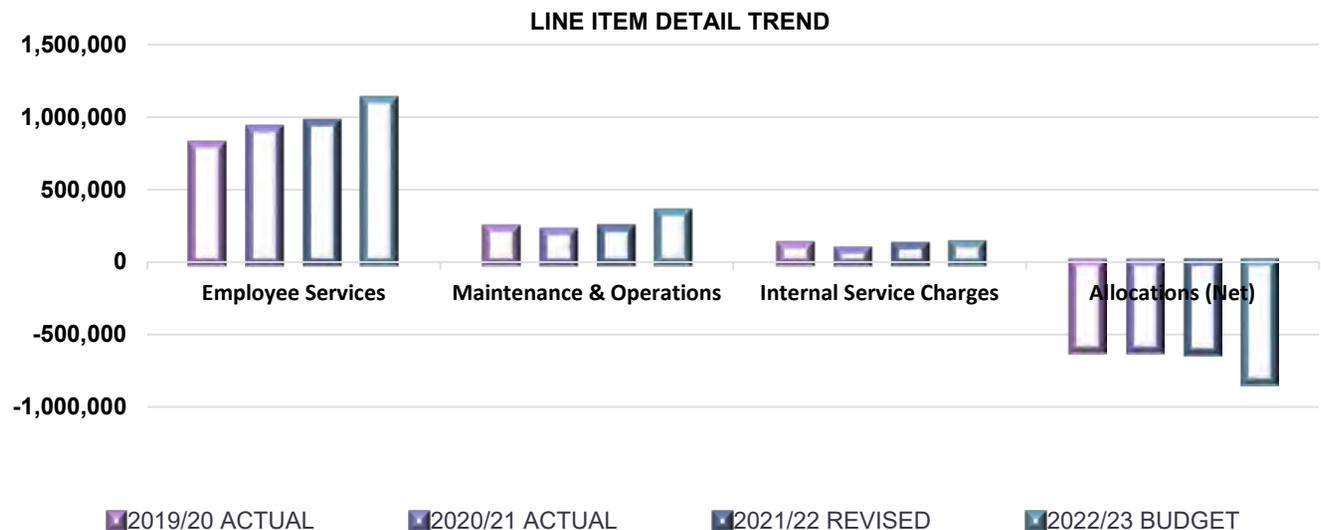
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

HUMAN RESOURCES



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	6.0	6.0	6.0	6.0
Regular Part-time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>
BUDGET:				
Employee Services	\$805,769	\$914,282	\$958,400	\$1,115,810
Maintenance & Operations	231,214	206,400	232,360	342,360
Internal Service Charges	116,625	83,870	111,820	123,150
Allocations (Net)	(600,060)	(603,540)	(616,840)	(825,800)
Cost Savings Reduction	0	0	0	(10,000)
Total Budget	<u>\$553,548</u>	<u>\$601,013</u>	<u>\$685,740</u>	<u>\$745,520</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-023	HUMAN RESOURCES				
5001	REGULAR FULL-TIME	\$457,727	\$537,380	\$542,750	\$643,980
5003	REGULAR PART-TIME	29,855	32,157	33,210	34,040
5004	TEMPORARY PART-TIME	7,982	0	0	0
5020	OVERTIME	313	0	1,250	1,250
5025	OTHER EMPLOYEE OVERHEAD	19,011	20,865	20,110	21,960
5026	PERS-NORMAL COST	47,951	63,850	63,580	71,600
5029	PERS-UNFUNDED LIABILITY	153,900	154,090	182,420	196,020
5027	MEDICAL	58,289	67,012	71,240	99,080
5028	WORKERS' COMPENSATION	5,120	8,813	12,180	10,940
5030	FLEXIBLE BENEFITS	25,622	30,115	31,660	36,940
	TOTAL, EMPLOYEE SERVICES	805,769	914,282	958,400	1,115,810
5101	OFFICE/OPERATING SUPPLIES	14,031	16,490	6,610	6,610
5126	MAINTENANCE OF EQUIPMENT	1,028	231	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	114,931	106,151	107,120	207,120
5160	TRAINING AND MEETINGS	(785)	3,018	6,100	6,100
5161	MILEAGE REIMBURSEMENT	0	0	800	800
5162	DUES AND SUBSCRIPTIONS	553	770	2,300	2,300
5163	AUTO ALLOWANCE	6,025	5,100	5,100	5,100
5167	ADVERTISING & PRINTING	5,469	775	2,000	2,000
5173	OTHER TELEPHONE	4,070	2,079	3,000	3,000
5190	OTHER EXPENSES	33,971	16,839	35,030	45,030
5193	SOFTWARE	51,920	54,947	63,000	63,000
	TOTAL, M & O	231,214	206,400	232,360	342,360
5125	BUILDING MAINTENANCE	77,235	44,180	59,420	64,970
5165	DUPLICATING	12,390	8,570	12,990	11,280
5172	TELECOMMUNICATIONS	1,705	2,210	2,240	3,280
5175	MAIL & MOBILE SERVICES	510	450	1,030	1,080

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-023	HUMAN RESOURCES				
5178	NETWORK & SYSTEMS ADMINISTRATION	16,780	20,490	22,680	23,500
5183	INSURANCE	8,005	7,970	13,460	19,040
	TOTAL, INTERNAL SERVICE CHARGES	116,625	83,870	111,820	123,150
	SUBTOTAL, HUMAN RESOURCES	1,153,608	1,204,552	1,302,580	1,581,320
5902	ALLOCATED OUT	(600,060)	(603,540)	(616,840)	(825,800)
5977	COST SAVINGS REDUCTION	0	0	0	(10,000)
	TOTAL, HUMAN RESOURCES	\$553,548	\$601,013	\$685,740	\$745,520

RISK MANAGEMENT



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

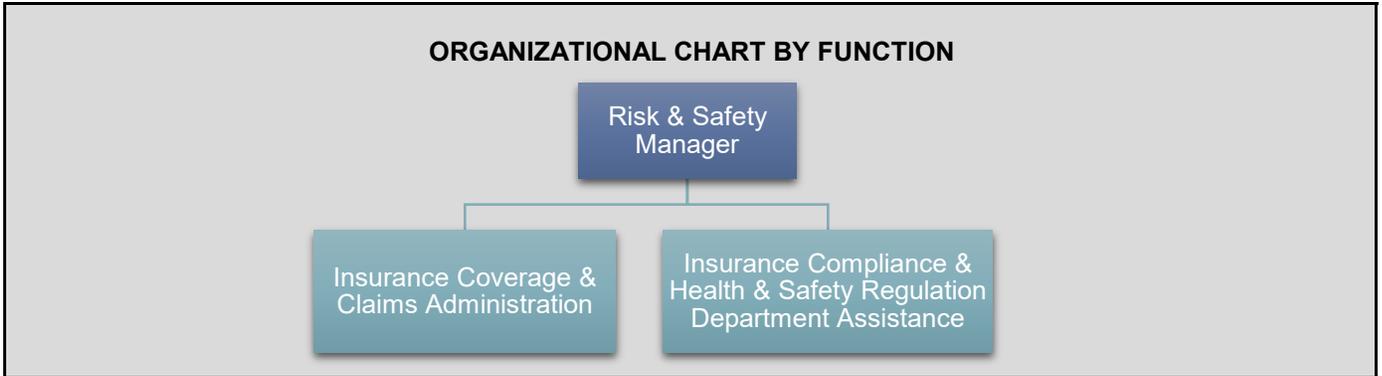
RISK MANAGEMENT

MAJOR BUDGET IMPACTS

- Increase in salaries offset by decreases in medical and workers' compensation projections
- CPR training costs have been moved from Professional Services to Overtime
- Increase in internal services charges, primarily building maintenance charges
- Increase in allocations out primarily due to increase in budget subtotal

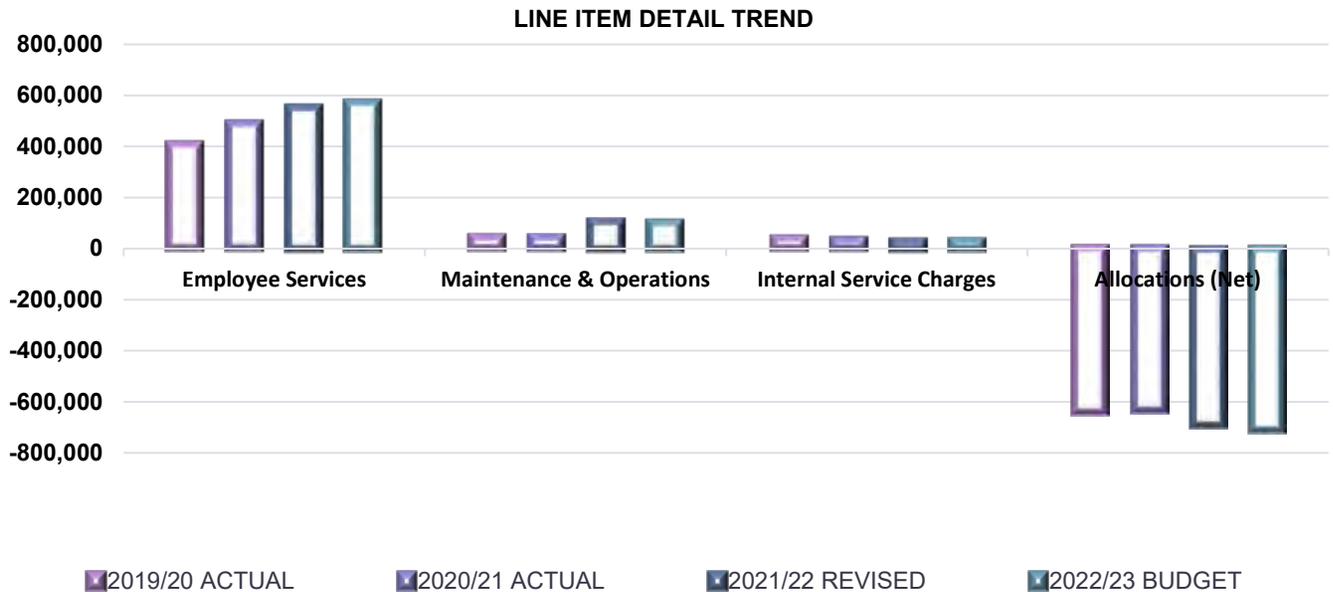
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RISK MANAGEMENT



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	4.0	4.0	4.0	4.0
BUDGET:				
Employee Services	\$407,066	\$488,547	\$551,430	\$570,970
Maintenance & Operations	42,679	42,693	107,900	103,100
Internal Service Charges	37,460	32,190	30,530	32,030
Allocations (Net)	(638,620)	(631,200)	(689,860)	(706,100)
Cost Savings Reduction	0	0	0	(50,000)
Total Budget	<u>(\$151,415)</u>	<u>(\$67,770)</u>	<u>\$0</u>	<u>(\$50,000)</u>

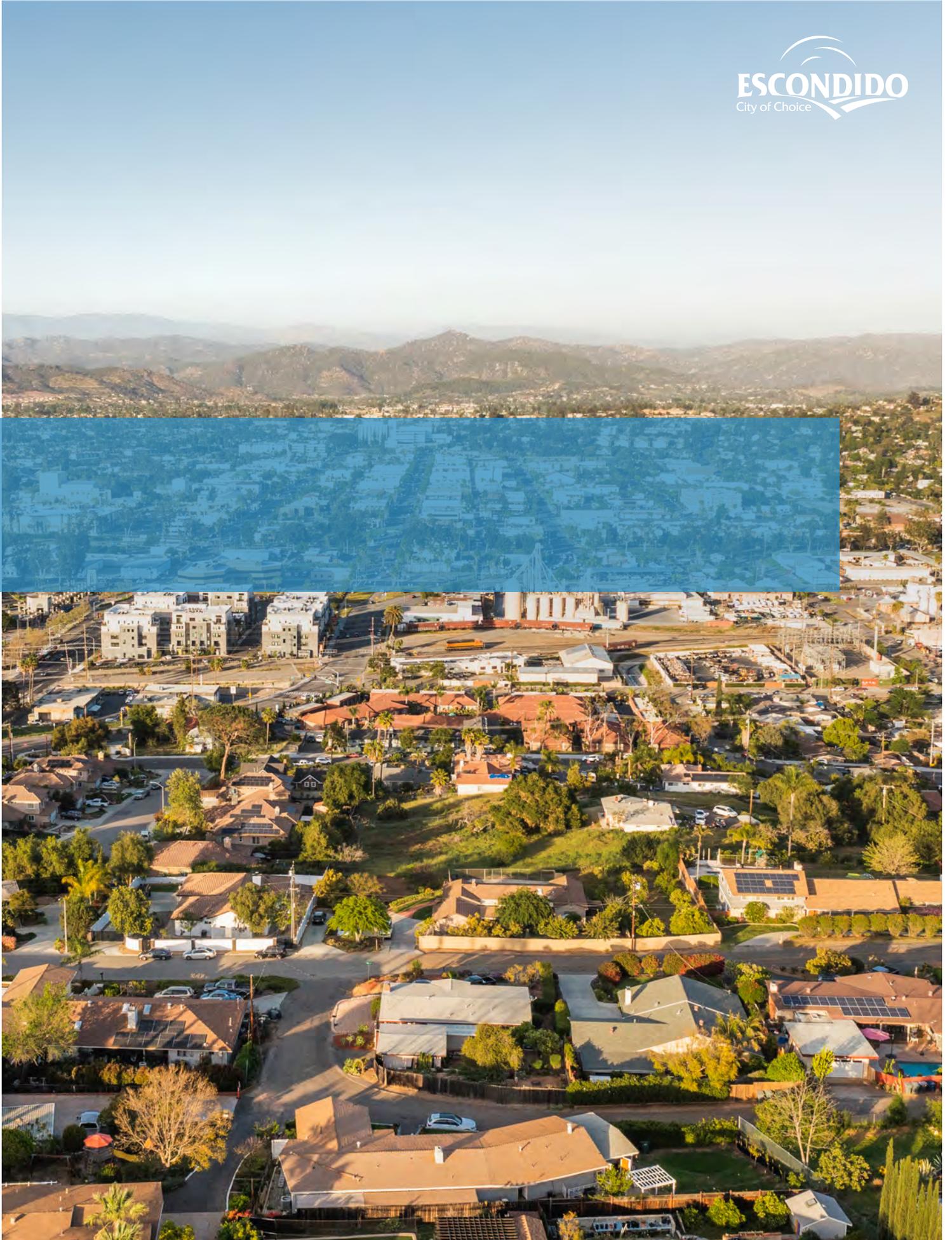


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5001	REGULAR FULL-TIME	\$230,376	\$275,796	\$316,310	\$332,520
5020	OVERTIME	3,667	1,502	0	4,800
5025	OTHER EMPLOYEE OVERHEAD	8,525	9,791	10,240	11,320
5026	PERS-NORMAL COST	24,394	31,191	34,920	35,120
5029	PERS-UNFUNDED LIABILITY	83,625	87,880	100,520	105,590
5027	MEDICAL	36,097	49,922	51,930	47,330
5028	WORKERS' COMPENSATION	7,575	16,103	20,060	16,190
5030	FLEXIBLE BENEFITS	12,805	16,362	17,450	18,100
	TOTAL, EMPLOYEE SERVICES	407,066	488,547	551,430	570,970
5101	OFFICE/OPERATING SUPPLIES	3,670	3,069	2,300	2,300
5105	SAFETY EQUIPMENT	3,724	1,378	5,250	5,250
5109	PREVENTION SUPPLIES	1,747	987	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	3,327	0	6,500	6,500
5131	PROFESSIONAL SERVICES/CONTRACTS	23,010	30,655	66,300	61,500
5149	PREVENTION SERVICES	1,783	1,174	2,950	2,950
5160	TRAINING AND MEETINGS	1,550	1,713	1,000	1,000
5161	MILEAGE REIMBURSEMENT	0	0	200	200
5162	DUES AND SUBSCRIPTIONS	572	766	1,500	1,500
5166	OTHER DUPLICATING	108	27	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	434	512	2,000	2,000
5180	RENT	0	0	1,000	1,000
5190	OTHER EXPENSE	2,754	2,413	7,000	7,000
	TOTAL, M & O	42,679	42,693	107,900	103,100
5125	BUILDING MAINTENANCE	21,205	14,990	18,060	19,780
5164	FLEET SERVICES	4,530	4,400	4,030	4,310
5165	DUPLICATING	1,465	1,800	480	310

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5172	TELECOMMUNICATIONS	1,010	1,110	1,120	710
5175	MAIL & MOBILE SERVICES	630	300	250	260
5178	NETWORK & SYSTEMS ADMINISTRATION	7,745	8,720	5,340	5,530
5183	INSURANCE	875	870	1,250	1,130
	TOTAL, INTERNAL SERVICE CHARGES	37,460	32,190	30,530	32,030
	SUBTOTAL, RISK MANAGEMENT	487,205	563,430	689,860	706,100
5901	ALLOCATED IN	45,250	37,570	40,250	45,050
5902	ALLOCATED OUT	(683,870)	(668,770)	(730,110)	(751,150)
5977	COST SAVINGS REDUCTION	0	0	0	(50,000)
	TOTAL, RISK MANAGEMENT	(\$151,415)	(\$67,770)	\$0	(\$50,000)



**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary**

INFO SYSTEMS/ADMINISTRATION

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to salary increases and increase in PERS-Unfunded Liability 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, duplicating, network & systems administration, and general liability insurance charges
- Increase in allocations out due to an increase in time spent providing vision, managing projects and providing leadership

**CITY OF ESCONDIDO
FY 2022/23 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
- Continue to refine and improve business processes for efficiency and enhanced service to staff and the public
- Implement and deploy software and services as needed to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Software and Web Administration

MAJOR BUDGET IMPACTS

- Increases in employee services primarily due to increase in salaries and PERS-Unfunded Liability costs
- Increase in internal service charges, primarily network & systems administration, and general liability insurance charges
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2022/23 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 (including Next Generation 911), CAD map applications for dispatch, the Regional Public Safety map project, and the Map Book Atlas for emergency response
- Support the CityWorks Asset Management application for the Water, Wastewater, and Environmental Programs, along with other Public Works programs
- Support the CityWorks Permit, Land & Licensing application for the Building and Code Enforcement programs, along with other Community Development programs
- Support the ArcGIS Hub platform for the Community Advisory Groups effort
- Develop and support citywide map applications (including manager dashboards) through base map data development, web-based applications, and acquisition of current hi-resolution imagery and elevation data
- Provide data collection, spatial analysis, and map products for all City departments

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

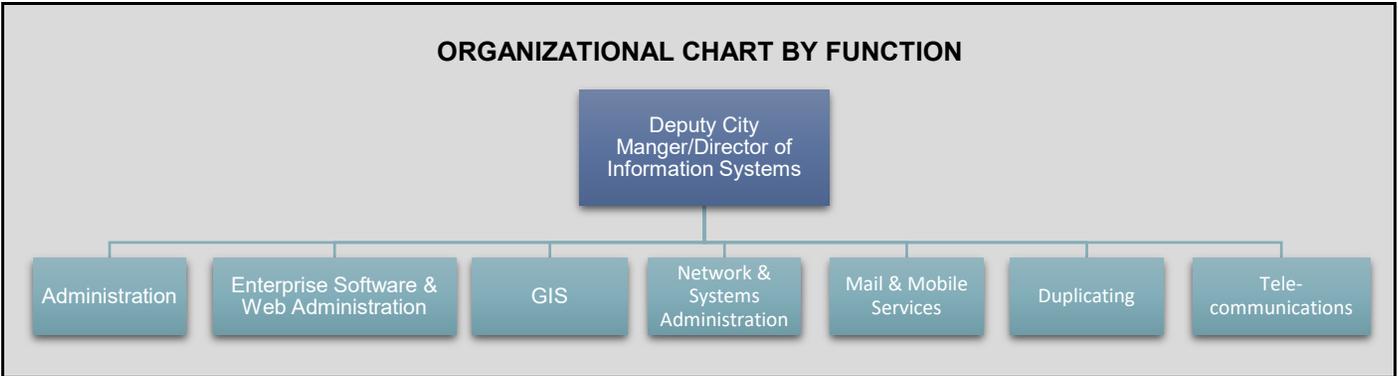
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

MAJOR BUDGET IMPACTS

- This budget includes a reclass of a GIS Technician position to a GIS Analyst position
- Other increases to employee services include salary increases, increase in the medical insurance projection due to employee turnover, and an increase in PERS-Unfunded Liability 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 network & systems administration and general liability insurance charges
- Increase in amount allocated out to Utilities and CIP is due to the expected allocation of a portion of the GIS software maintenance agreement noted above

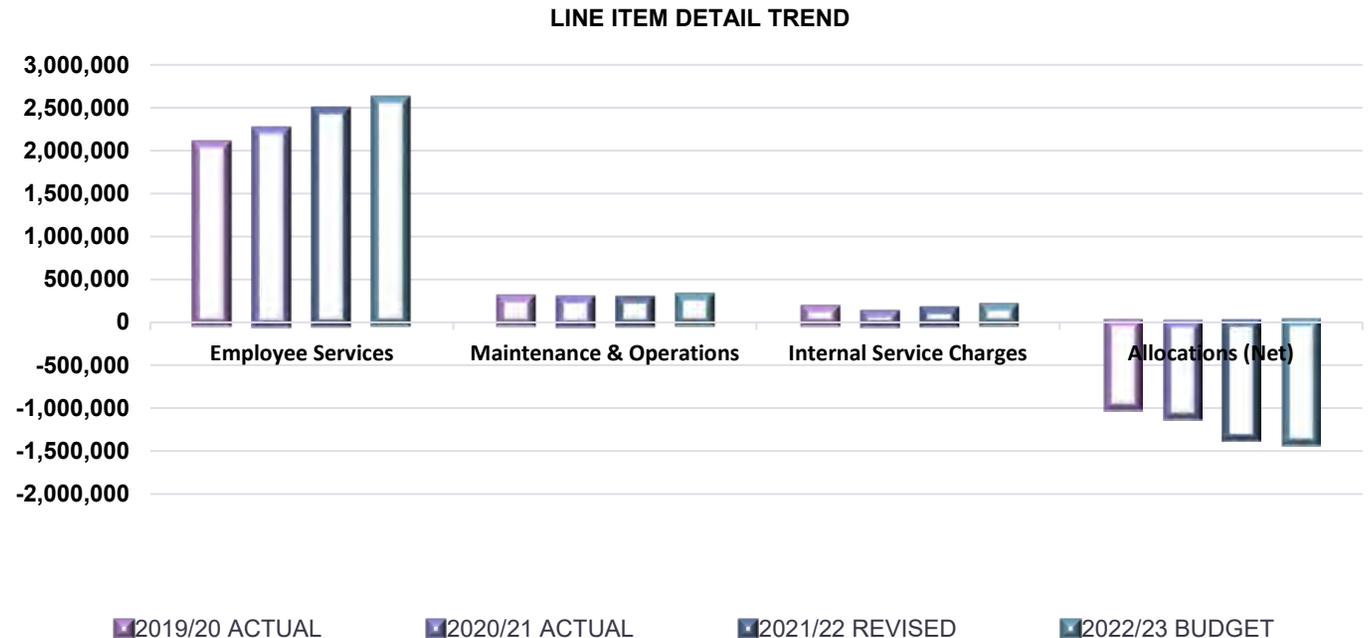
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

INFORMATION SYSTEMS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	16.0	16.0	17.0	17.0
BUDGET:				
Employee Services	\$2,063,115	\$2,235,514	\$2,456,910	\$2,585,200
Maintenance & Operations	275,634	279,472	267,310	295,560
Internal Service Charges	159,160	113,440	146,990	174,970
Allocations (Net)	(980,138)	(1,082,913)	(1,333,690)	(1,392,020)
Cost Savings Reduction	0	0	0	(75,000)
Total Budget	<u>\$1,517,771</u>	<u>\$1,545,513</u>	<u>\$1,537,520</u>	<u>\$1,588,710</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5001	REGULAR FULL-TIME	\$326,906	\$361,762	\$355,060	\$366,740
5025	OTHER EMPLOYEE OVERHEAD	10,541	10,974	10,220	10,240
5026	PERS-NORMAL COST	35,714	39,278	39,200	38,730
5029	PERS-UNFUNDED LIABILITY	81,810	96,580	112,840	118,300
5027	MEDICAL	33,406	34,213	36,620	36,490
5028	WORKERS' COMPENSATION	3,715	5,420	7,500	5,900
5030	FLEXIBLE BENEFITS	16,270	17,335	18,110	18,560
	TOTAL, EMPLOYEE SERVICES	508,361	565,563	579,550	594,960
5101	OFFICE/OPERATING SUPPLIES	3,690	4,093	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	5,000	6,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,076	818	5,000	7,000
5160	TRAINING AND MEETINGS	779	0	400	650
5163	AUTO ALLOWANCE	5,100	5,350	5,400	5,400
5173	OTHER TELEPHONE	1,210	1,196	1,800	1,800
	TOTAL, M & O	12,855	11,457	18,000	21,250
5125	BUILDING MAINTENANCE	112,085	64,920	86,790	94,490
5165	DUPLICATING	1,235	2,840	430	1,510
5172	TELECOMMUNICATIONS	1,535	1,720	1,790	1,090
5175	MAIL & MOBILE SERVICES	110	0	0	0
5178	NETWORK & SYSTEMS ADMINISTRATION	3,875	4,450	3,930	5,440
5183	INSURANCE	1,590	1,580	7,430	10,170
	TOTAL, INTERNAL SERVICE CHARGES	120,430	75,510	100,370	112,700
	SUBTOTAL, INFO SYSTEMS/ADMINISTRATION	641,647	652,530	697,920	728,910
5902	ALLOCATED OUT	(99,570)	(159,440)	(193,800)	(227,560)
	TOTAL, INFO SYSTEMS/ADMINISTRATION	\$542,076	\$493,090	\$504,120	\$501,350

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-032 ENTERPRISE SOFTWARE & WEB ADMINISTRATION					
5001	REGULAR FULL-TIME	\$597,189	\$649,604	\$747,040	\$788,000
5004	TEMPORARY PART-TIME	17,799	0	0	0
5020	OVERTIME	7,371	12,184	4,000	4,000
5025	OTHER EMPLOYEE OVERHEAD	23,489	24,050	25,500	24,630
5026	PERS-NORMAL COST	66,091	72,104	82,470	83,230
5029	PERS-UNFUNDED LIABILITY	155,575	187,150	216,390	253,430
5027	MEDICAL	64,458	64,689	89,480	89,150
5028	WORKERS' COMPENSATION	7,178	10,164	15,830	12,750
5030	FLEXIBLE BENEFITS	32,435	33,909	40,600	42,220
TOTAL, EMPLOYEE SERVICES		971,585	1,053,854	1,221,310	1,297,410
5101	OFFICE/OPERATING SUPPLIES	2,131	890	2,500	2,500
5131	PROFESSIONAL SERVICES/CONTRACTS	25,182	126,333	72,500	72,500
5160	TRAINING AND MEETINGS	2,381	3,746	15,000	15,000
5162	DUES AND SUBSCRIPTIONS	0	99	210	210
5173	OTHER TELEPHONE	346	346	1,200	1,200
5193	SOFTWARE	184,573	112,399	79,500	79,500
TOTAL, M & O		214,614	243,812	170,910	170,910
5165	DUPLICATING	510	20	0	60
5172	TELECOMMUNICATIONS	1,435	1,990	2,010	1,270
5175	MAIL & MOBILE SERVICES	0	0	100	100
5178	NETWORK & SYSTEMS ADMINISTRATION	10,325	7,420	12,110	15,330
5183	INSURANCE	7,700	7,700	10,570	19,750
TOTAL, INTERNAL SERVICE CHARGES		19,970	17,130	24,790	36,510
SUBTOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION		1,206,169	1,314,796	1,417,010	1,504,830

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-032 ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5902 ALLOCATED OUT	(561,005)	(594,810)	(719,740)	(725,510)
5977 COST SAVINGS REDUCTION	0	0	0	(60,000)
TOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	\$645,164	\$719,987	\$697,270	\$719,320

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-035 GEOGRAPHIC INFORMATION SYSTEMS				
5001 REGULAR FULL-TIME	\$362,446	\$377,920	\$397,560	\$415,670
5025 OTHER EMPLOYEE OVERHEAD	13,026	13,251	12,360	12,410
5026 PERS-NORMAL COST	40,825	43,369	43,890	43,900
5029 PERS-UNFUNDED LIABILITY	98,490	109,920	123,530	131,370
5027 MEDICAL	43,959	44,972	48,420	60,150
5028 WORKERS' COMPENSATION	4,245	5,985	8,390	6,700
5030 FLEXIBLE BENEFITS	20,178	20,680	21,900	22,630
TOTAL, EMPLOYEE SERVICES	583,169	616,097	656,050	692,830
5101 OFFICE/OPERATING SUPPLIES	2,058	734	2,000	2,000
5126 MAINTENANCE OF EQUIPMENT	0	0	500	500
5131 PROFESSIONAL SERVICES/CONTRACTS	9,224	3,770	6,000	6,000
5160 TRAINING AND MEETINGS	832	171	5,000	5,000
5161 MILEAGE REIMBURSEMENT	0	0	300	300
5162 DUES AND SUBSCRIPTIONS	0	0	600	600
5193 SOFTWARE	34,134	18,383	62,000	87,000
5194 MINOR OFFICE EQUIPMENT	1,917	1,144	2,000	2,000
TOTAL, M & O	48,165	24,203	78,400	103,400
5165 DUPLICATING	125	70	90	80
5172 TELECOMMUNICATIONS	1,065	1,330	1,340	850
5178 NETWORK & SYSTEMS ADMINISTRATION	12,905	14,740	13,370	15,250
5183 INSURANCE	4,665	4,660	7,030	9,580
TOTAL, INTERNAL SERVICE CHARGES	18,760	20,800	21,830	25,760
SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS	650,094	661,100	756,280	821,990
5902 ALLOCATED OUT	(319,563)	(328,663)	(420,150)	(438,950)
5977 COST SAVINGS REDUCTION	0	0	0	(15,000)
TOTAL, GEOGRAPHIC INFORMATION SYSTEMS	\$330,531	\$332,437	\$336,130	\$368,040

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

DIGITAL MEDIA SERVICES



DESCRIPTION

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

DEPARTMENT PRIORITIES

- Ensure the recording, production, and delivery of high quality live broadcasts and re-broadcasts of all City Council meetings and other special meetings as requested by the City Council or City Manager
- Produce the annual State of the City video
- Record and broadcast Board & Commission meetings
- Maintain video archives to meet California digital media laws and City policy
- Develop and produce storylines for “Escondido Focus”, the electronic Community Bulletin Board for the City’s local government access channel, Channel 19 for Cox subscribers and Channel 99 for AT&T U-Verse subscribers, featuring County-wide public service messages, announcements related to community events and services, and other noncommercial advertising
- Develop additional programming for the City’s local government access channel highlighting Escondido-related events, services, and activities
- Develop video content for staff training and recruitment, as well as promotional purposes related to City events and services

MAJOR BUDGET IMPACTS

- Increase in M & O primarily is due to the following:

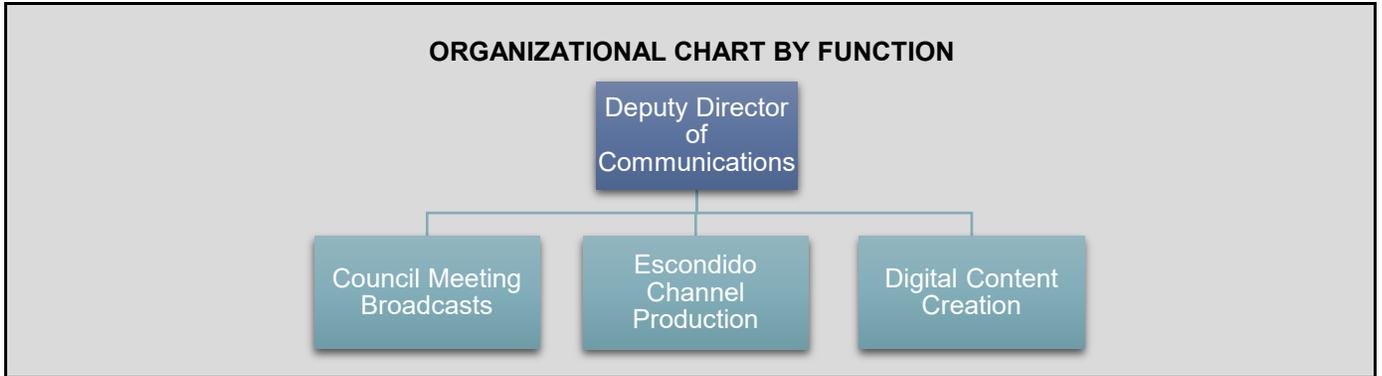
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

DIGITAL MEDIA SERVICES

- Due to the increase in equipment usage over the past two years to support virtual and hybrid meetings, an annual maintenance contract has been added to extend the life of some of the aging equipment
- Added drone certifications projection. Staff did not test during Fiscal Year 2021/22 due to changing regulations with the FCC. It is anticipated that they will be able to test during Fiscal Year 2022/23. All three employees will need their own license.
- Added Digital Media Technician to the cellphone service plan in order to create City video
- Added Adobe software licenses needed for staff to do their jobs of creating graphics and images for Council meetings and Channel 19
- Increase in allocations out primarily due to the increase in the budget subtotal

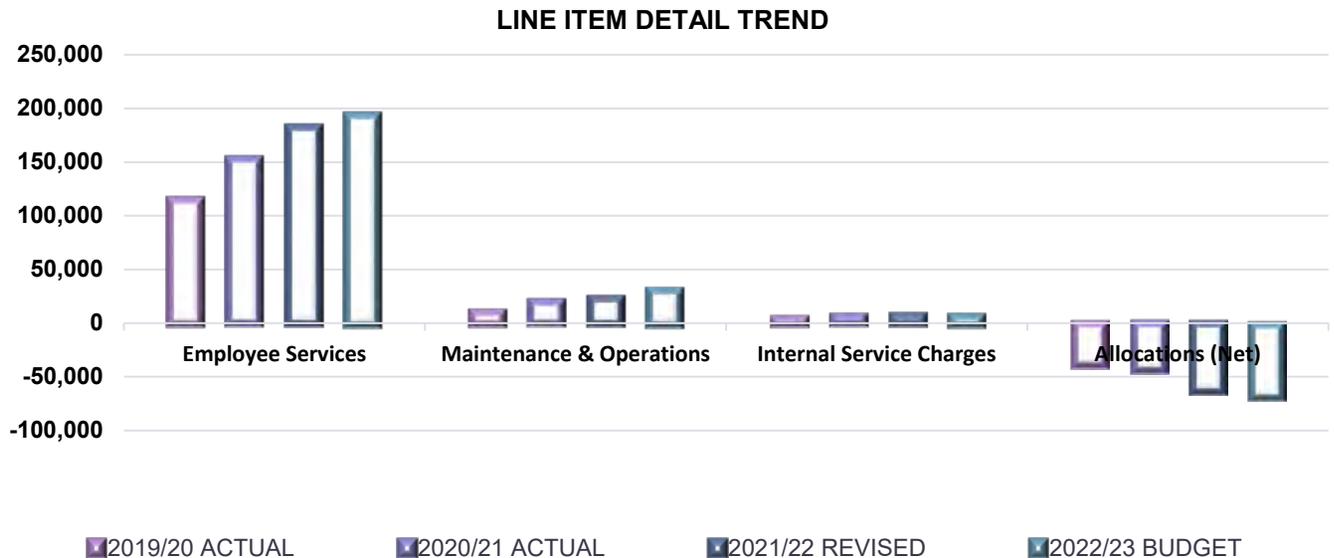
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

DIGITAL MEDIA SERVICES



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	2.0	2.0
Temporary Part-Time (FTE)	1.9	1.9	0.0	0.0
Department Total	<u>2.9</u>	<u>2.9</u>	<u>2.0</u>	<u>2.0</u>
BUDGET:				
Employee Services	\$114,063	\$152,126	\$181,920	\$193,140
Maintenance & Operations	10,691	19,740	23,150	31,690
Internal Service Charges	4,665	6,460	7,430	7,620
Allocations (Net)	<u>(38,652)</u>	<u>(43,510)</u>	<u>(62,790)</u>	<u>(68,350)</u>
Total Budget	<u>\$90,767</u>	<u>\$134,816</u>	<u>\$149,710</u>	<u>\$164,100</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-034	DIGITAL MEDIA SERVICES				
5001	REGULAR FULL-TIME	\$49,684	\$90,756	\$105,150	\$113,090
5004	TEMPORARY PART-TIME	26,192	6,130	0	0
5020	OVERTIME	1,202	1,430	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,502	3,917	4,080	4,110
5026	PERS-NORMAL COST	5,607	10,431	11,610	11,950
5029	PERS-UNFUNDED LIABILITY	13,400	15,210	33,000	36,060
5027	MEDICAL	11,484	16,957	19,310	19,240
5028	WORKERS' COMPENSATION	905	1,560	2,220	1,820
5030	FLEXIBLE BENEFITS	3,088	5,736	6,550	6,870
	TOTAL, EMPLOYEE SERVICES	114,063	152,126	181,920	193,140
5101	OFFICE/OPERATING SUPPLIES	541	241	1,770	1,770
5131	PROFESSIONAL SERVICES/CONTRACTS	10,150	19,499	20,600	25,600
5160	TRAINING & MEETINGS	0	0	0	400
5162	DUES AND SUBSCRIPTIONS	0	0	120	120
5173	OTHER TELEPHONE	0	0	660	2,000
5193	SOFTWARE	0	0	0	1,800
	TOTAL, M & O	10,691	19,740	23,150	31,690
5172	TELECOMMUNICATIONS	425	440	450	280
5178	NETWORK & SYSTEMS ADMINISTRATION	2,580	4,360	3,980	4,120
5183	INSURANCE	1,660	1,660	3,000	3,220
	TOTAL, INTERNAL SERVICE CHARGES	4,665	6,460	7,430	7,620
	SUBTOTAL, DIGITAL MEDIA SERVICES	129,419	178,326	212,500	232,450
5902	ALLOCATED OUT	(38,652)	(43,510)	(62,790)	(68,350)
	TOTAL, DIGITAL MEDIA SERVICES	\$90,767	\$134,816	\$149,710	\$164,100

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary

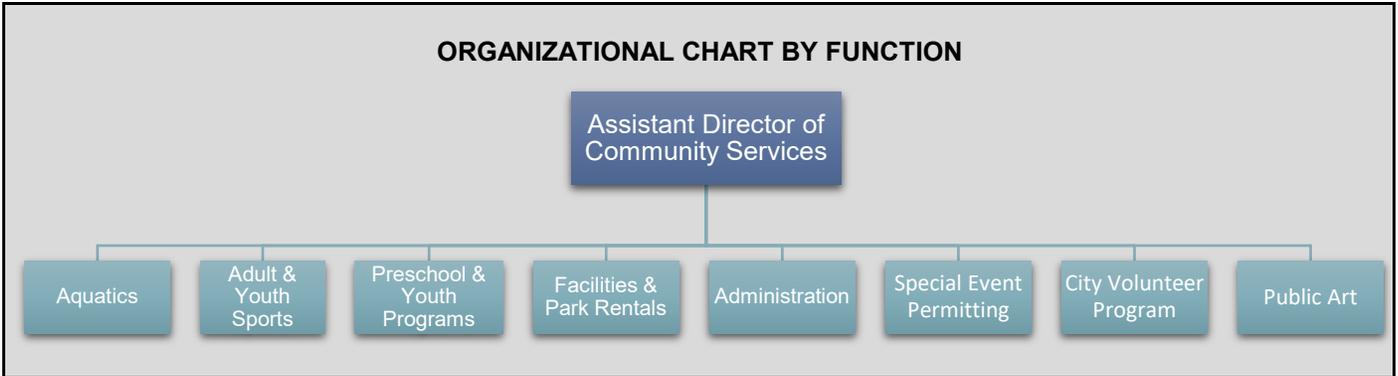
RECREATION

MAJOR BUDGET IMPACTS

- Reclass of one full-time Recreation Coordinator for aquatics to a Supervisor I position
- Reclass of two regular part-time Recreation Coordinator positions to full-time to expand the After School Program to five sites
- Increased Temporary Part-time costs due to expansion of After School Program staff, Hockey scorekeepers, and hockey referees
- Significant increase in employee services is also due to the salary increases and increase in PERS-Unfunded Liability costs
- Decrease in professional services due to the transition of the hockey officiating (referees/scorekeepers) contract from an outside organization to an employee-based service. Due to the specialized nature of hockey, the officiating organization no longer offers that service; furthermore, there are no other similar service providers, forcing the City to individually hire hockey referees and scorekeepers. The savings in the contract amount shall off-set most of the associated cost increases.
- Increased costs associated with Trainings & Meetings due to the annual professional conference being held locally to allow the CSD staff to attend
- Increase to Utilities due to anticipated increased usage and higher rates compared to the previous Fiscal Year
- Other Telephone to include cellphones and broadband expansion as a result of the After School Program expansion
- Due to increased costs of printing and mailing, the Recreation Guide will only be printed once in the summer. The Fall and Spring editions will be digital.
- Increase in internal service charges, primarily building maintenance, telecommunications, network & systems administration, and general liability insurance charges
- Elimination of allocation in from Successor Agency-Housing due to change in Housing & Neighborhood Services Manager duties. Increase in allocations out to Water due to increase in employee services.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RECREATION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	9.0	12.0	12.0	14.0
Regular Part-Time (FTE)	3.0	1.5	2.5	1.5
Temporary Part-Time (FTE)	26.7	45.4	45.2	65.1
Department Total	<u>38.7</u>	<u>58.9</u>	<u>59.7</u>	<u>80.6</u>
BUDGET:				
Employee Services	\$1,530,773	\$1,968,573	\$2,611,950	\$3,136,580
Maintenance & Operations	512,438	534,993	598,380	608,100
Internal Service Charges	482,695	518,230	531,990	634,360
Allocations (Net)	110,723	(97,235)	(34,750)	(45,260)
Cost Savings Reduction	0	0	0	(200,000)
Total Budget	<u>\$2,636,629</u>	<u>\$2,924,561</u>	<u>\$3,707,570</u>	<u>\$4,133,780</u>

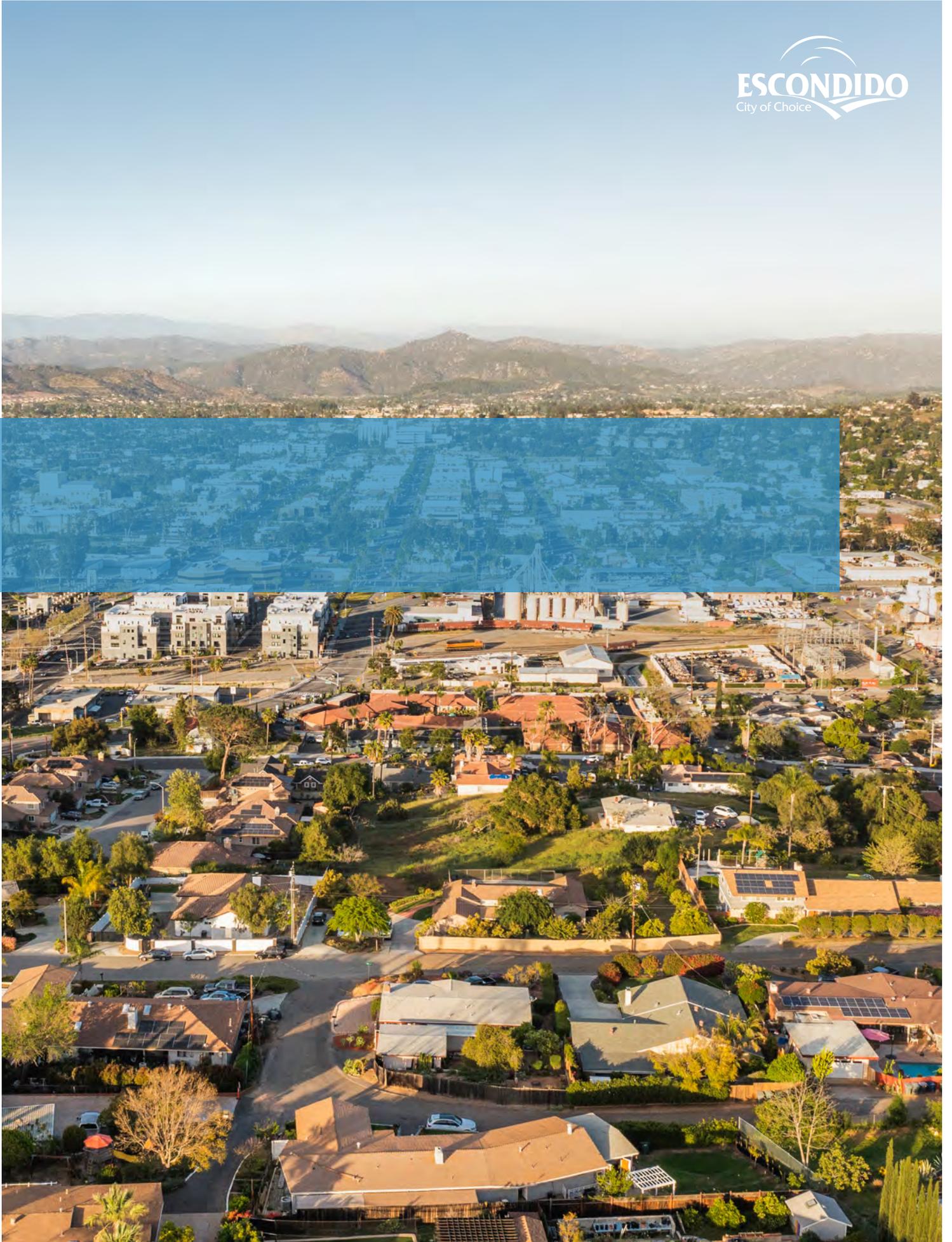


**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-102 COMMUNITY SERVICES/RECREATION					
5001	REGULAR FULL-TIME	\$596,631	\$693,674	\$835,030	\$958,940
5002	CONTRACT/GRANT FUNDED	2,470	0	0	0
5003	REGULAR PART-TIME	117,598	108,383	112,820	72,500
5004	TEMPORARY PART-TIME	313,668	526,353	904,260	1,304,210
5020	OVERTIME	14,442	20,570	34,320	34,320
5025	OTHER EMPLOYEE OVERHEAD	32,821	42,756	52,810	59,130
5026	PERS-NORMAL COST	85,148	106,325	128,090	138,780
5029	PERS-UNFUNDED LIABILITY	189,590	253,530	276,460	317,410
5027	MEDICAL	115,310	132,875	171,600	160,130
5028	WORKERS' COMPENSATION	42,328	62,274	69,230	63,610
5030	FLEXIBLE BENEFITS	20,768	21,834	27,330	27,550
TOTAL, EMPLOYEE SERVICES		1,530,773	1,968,573	2,611,950	3,136,580
5101	OFFICE/OPERATING SUPPLIES	98,298	117,035	138,340	138,850
5126	MAINTENANCE OF EQUIPMENT	1,143	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	140,837	144,567	168,720	153,890
5160	TRAINING AND MEETINGS	6,963	25	11,030	13,850
5162	DUES AND SUBSCRIPTIONS	5,087	4,790	29,100	9,990
5167	ADVERTISING AND PRINTING	36,840	8,135	23,300	14,600
5170	UTILITIES	176,153	154,070	172,700	187,900
5173	OTHER TELEPHONE	4,308	4,108	5,520	10,780
5190	OTHER EXPENSE	37,625	97,078	48,800	49,780
5193	SOFTWARE	0	0	0	28,460
5525	LOAN PRINCIPAL EXPENSE	5,185	5,184	870	0
TOTAL, M & O		512,438	534,993	598,380	608,100
5125	BUILDING MAINTENANCE	339,150	325,710	349,730	399,520
5164	FLEET SERVICES	22,120	31,030	29,470	25,560
5165	DUPLICATING	14,800	13,220	8,280	6,130

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-102 COMMUNITY SERVICES/RECREATION				
5172 TELECOMMUNICATIONS	16,135	20,190	14,590	15,610
5175 MAIL & MOBILE SERVICES	1,740	4,060	2,840	1,760
5178 NETWORK & SYSTEMS ADMINISTRATION	40,010	53,290	47,160	50,210
5183 INSURANCE	48,740	70,730	79,920	135,570
TOTAL, INTERNAL SERVICE CHARGES	482,695	518,230	531,990	634,360
SUBTOTAL, COMMUNITY SERVICES/RECREATION	2,525,906	3,021,796	3,742,320	4,379,040
5901 ALLOCATED IN	124,584	14,110	14,830	0
5902 ALLOCATED OUT	(13,861)	(111,345)	(49,580)	(45,260)
5977 COST SAVINGS REDUCTION	0	0	0	(200,000)
TOTAL, COMMUNITY SERVICES/RECREATION	\$2,636,629	\$2,924,561	\$3,707,570	\$4,133,780



CITY OF ESCONDIDO
FY 2022/23 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 143,000 items in print, audio, and digital formats. Community members enjoy a wide selection of fiction and non-fiction books, magazines, CDs, DVDs, eBooks, eMagazines, eAudiobooks, and premium online subscription resources, including

access to over one million additional eBooks, eComics, eAudiobooks, and streaming videos for recreation, research and study. Our staff of library professionals assist patrons with finding reading materials, research resources, and promote technology and information literacy.

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

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

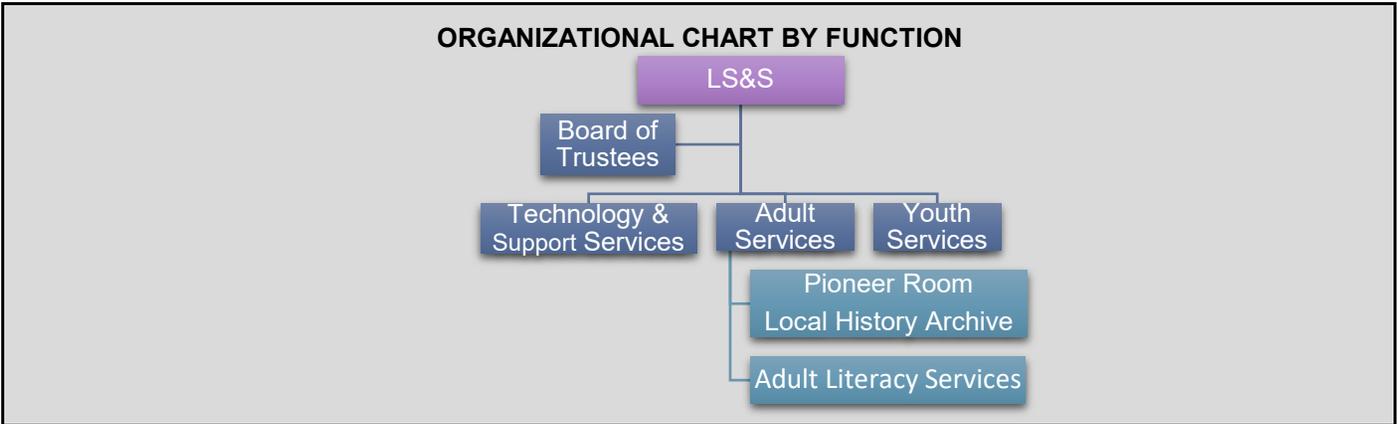
- Carry out goals and objectives outlined in the strategic plan
- Expand user base through increased community outreach activities

MAJOR BUDGET IMPACTS

- Annual 3% contract increase
- Utilities in excess of \$159,864 (\$137,900 plus 3% annual escalator), and internal service charges (excluding janitorial costs) remain the City's responsibility
- Increase in internal service charges, primarily building maintenance, telecommunications and insurance charges
- Projected decrease in City's portion of utilities due to modified library hours and decrease in utilities usage due to COVID

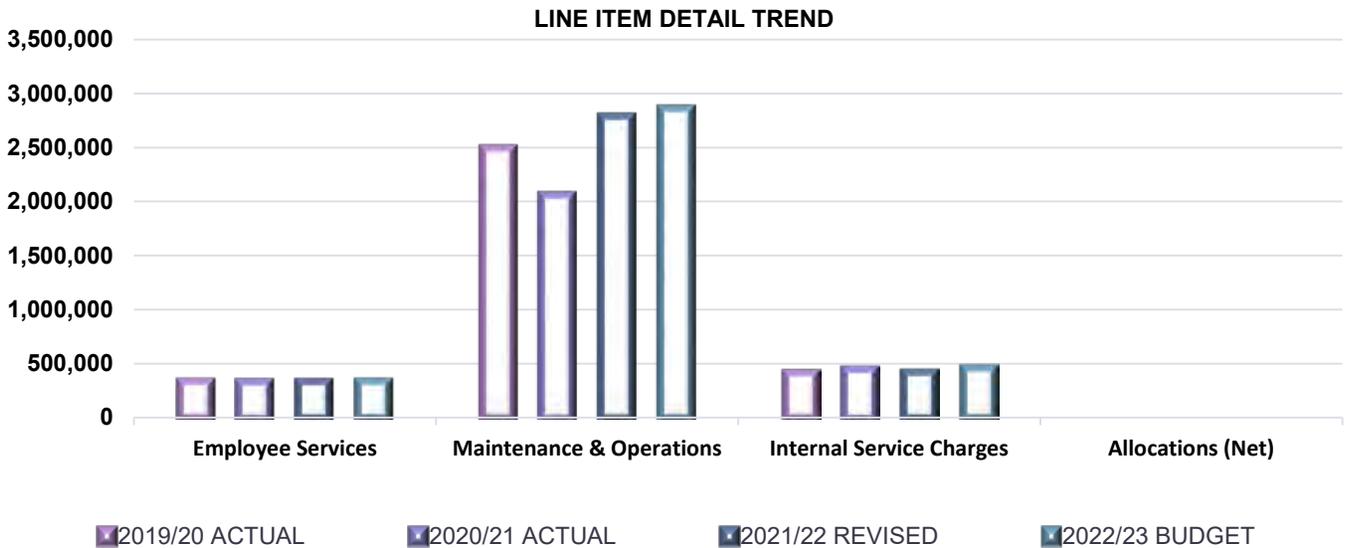
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LIBRARY



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Employee Services	\$340,535	\$340,540	\$340,540	\$340,540
Maintenance & Operations	2,486,846	2,059,683	2,783,770	2,858,190
Internal Service Charges	419,955	453,520	425,940	463,230
Total Budget	<u>\$3,247,336</u>	<u>\$2,853,743</u>	<u>\$3,550,250</u>	<u>\$3,661,960</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-104 LIBRARY				
5029 PERS-UNFUNDED LIABILITY	\$340,535	\$340,540	\$340,540	\$340,540
TOTAL, EMPLOYEE SERVICES	340,535	340,540	340,540	340,540
5101 OFFICE/OPERATING SUPPLIES	0	244	0	0
5131 PROFESSIONAL SERVICES/CONTRACTS	2,483,454	2,034,813	2,778,770	2,858,190
5170 UTILITIES	3,392	24,626	5,000	0
TOTAL, M & O	2,486,846	2,059,683	2,783,770	2,858,190
5125 BUILDING MAINTENANCE	146,650	174,620	171,080	208,610
5165 DUPLICATING	24,435	18,450	21,060	21,300
5172 TELECOMMUNICATIONS	26,675	34,810	14,410	18,620
5175 MAIL & MOBILE SERVICES	4,375	2,410	2,770	2,810
5178 NETWORK & SYSTEMS ADMINISTRATION	174,105	179,360	162,850	148,120
5183 INSURANCE	43,715	43,870	53,770	63,770
TOTAL, INTERNAL SERVICE CHARGES	419,955	453,520	425,940	463,230
TOTAL, LIBRARY	\$3,247,336	\$2,853,743	\$3,550,250	\$3,661,960

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, PERS-Unfunded Liability costs and added overtime projections

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

OLDER ADULT SERVICES

- Increase in M & O is primarily due to increase in projected utilities costs
- Increase in internal service charges, primarily building maintenance, network & systems administration and general liability insurance charges

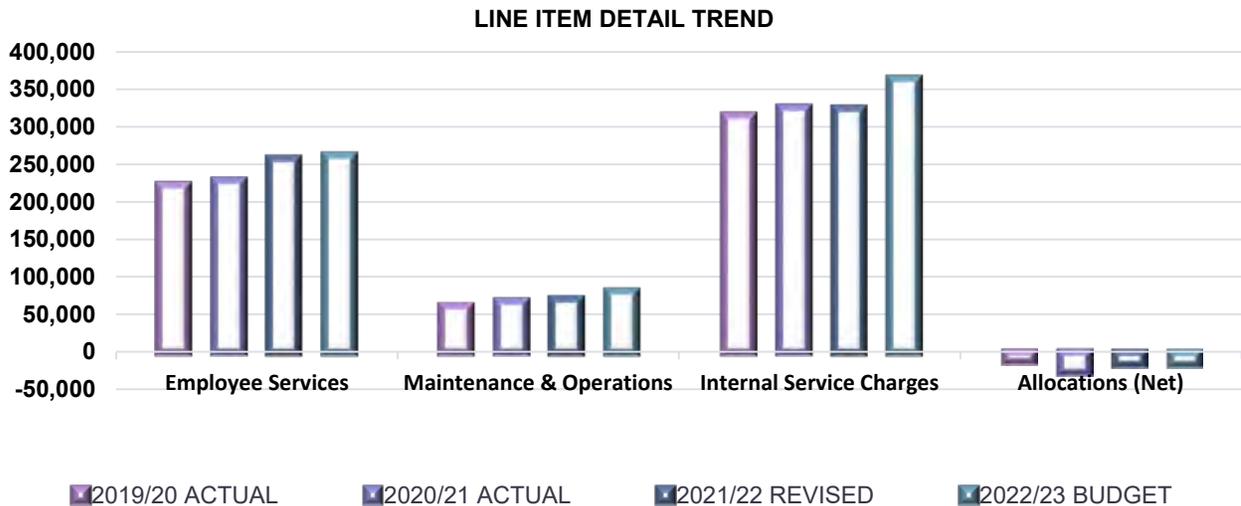
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

OLDER ADULT SERVICES



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	2.6	2.4	2.6	2.7
Department Total	<u>4.6</u>	<u>4.4</u>	<u>4.6</u>	<u>4.7</u>
BUDGET:				
Employee Services	\$222,332	\$228,464	\$257,520	\$262,000
Maintenance & Operations	61,780	68,251	71,480	81,800
Internal Service Charges	314,550	325,680	323,960	363,780
Allocations (Net)	<u>(12,299)</u>	<u>(27,371)</u>	<u>(16,000)</u>	<u>(16,000)</u>
Total Budget	<u>\$586,363</u>	<u>\$595,025</u>	<u>\$636,960</u>	<u>\$691,580</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-105	OLDER ADULT SERVICES				
5001	REGULAR FULL-TIME	\$114,790	\$122,518	\$124,520	\$125,640
5004	TEMPORARY PART-TIME	38,459	32,891	52,840	55,070
5020	OVERTIME	3,457	1,345	0	2,000
5025	OTHER EMPLOYEE OVERHEAD	5,306	5,236	6,110	6,080
5026	PERS-NORMAL COST	12,965	15,599	16,260	15,770
5029	PERS-UNFUNDED LIABILITY	32,080	34,650	39,270	41,110
5027	MEDICAL	5,407	5,540	6,090	6,060
5028	WORKERS' COMPENSATION	7,612	8,421	10,110	7,920
5030	FLEXIBLE BENEFITS	2,256	2,263	2,320	2,350
	TOTAL, EMPLOYEE SERVICES	222,332	228,464	257,520	262,000
5101	OFFICE/OPERATING SUPPLIES	5,556	12,175	11,200	11,700
5126	MAINTENANCE OF EQUIPMENT	435	0	950	1,950
5131	PROFESSIONAL SERVICES/CONTRACTS	4,984	1,007	5,900	4,240
5160	TRAINING AND MEETINGS	453	225	600	1,380
5162	DUES AND SUBSCRIPTIONS	75	0	1,030	370
5170	UTILITIES	50,278	54,579	51,800	62,160
5173	OTHER TELEPHONE	0	266	0	0
	TOTAL, M & O	61,780	68,251	71,480	81,800
5125	BUILDING MAINTENANCE	273,530	289,160	279,710	316,270
5165	DUPLICATING	11,590	8,340	13,590	10,970
5172	TELECOMMUNICATIONS	9,860	7,550	6,350	7,240
5175	MAIL & MOBILE SERVICES	255	20	140	150
5178	NETWORK & SYSTEMS ADMINISTRATION	9,030	10,290	9,400	12,530
5183	INSURANCE	10,285	10,320	14,770	16,620
	TOTAL, INTERNAL SERVICE CHARGES	314,550	325,680	323,960	363,780
	SUBTOTAL, OLDER ADULT SERVICES	598,661	622,396	652,960	707,580

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-105 OLDER ADULT SERVICES				
5901 ALLOCATED IN	214	0	0	0
5902 ALLOCATED OUT	(12,513)	(27,371)	(16,000)	(16,000)
TOTAL, OLDER ADULT SERVICES	\$586,363	\$595,025	\$636,960	\$691,580



**CITY OF ESCONDIDO
FY 2022/23 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 (60+) to access the nutrition program and other senior services provided at the Park Avenue Community Center
- Develop partnerships that benefit the older adult community
- Promote and encourage both physical and mental wellbeing for the senior population

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to salary increases, increase in PERS-Unfunded Liability costs and promotion of Senior Service Aide I to a Department Specialist in order to maintain parity as this position will oversee the transportation driver and Senior Service Aide I
- Overall decrease in M & O primarily due to decrease in the projection for Meal & Delivery contract due to new contract rates

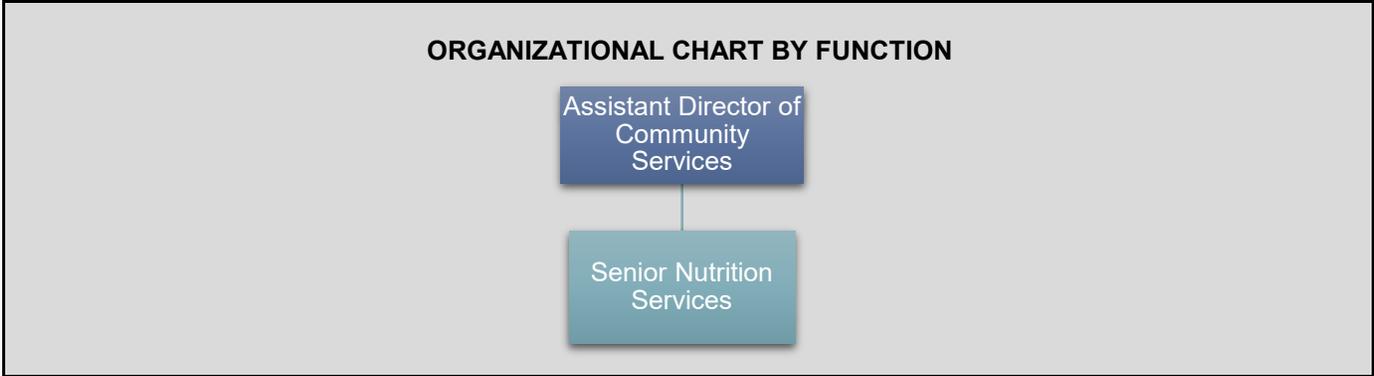
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER

- Added projections for San Diego County Health Permit and cellphones for Transportation Driver & Scheduler
- Increase in internal service charges, primarily general liability insurance

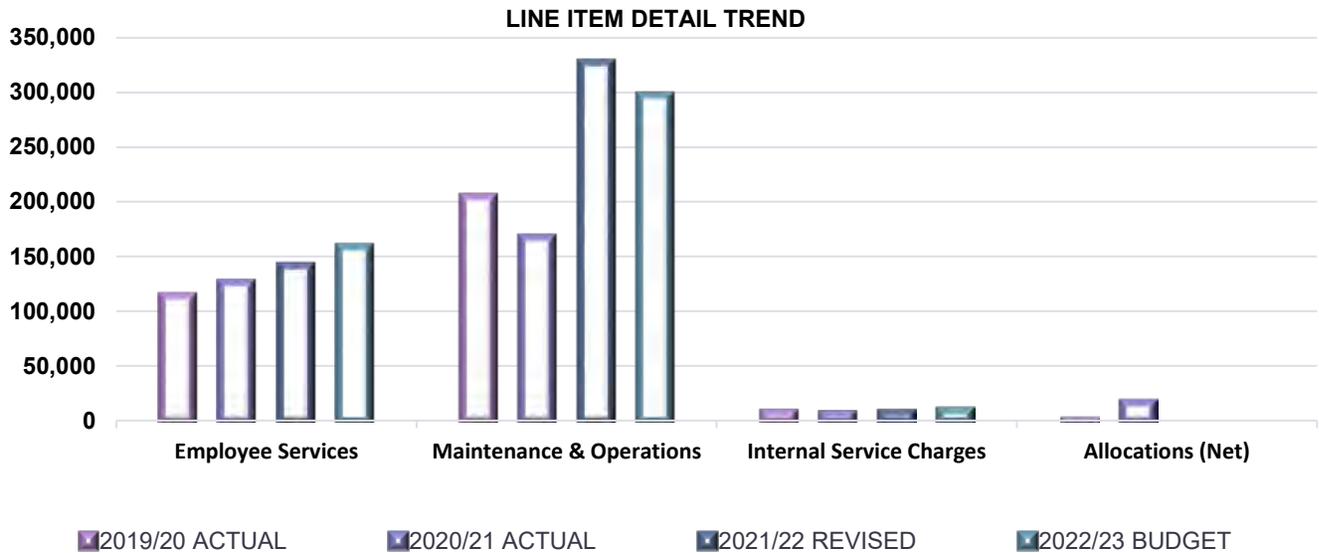
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	1.4	1.4	2.0
Department Total	<u>1.6</u>	<u>2.4</u>	<u>2.4</u>	<u>3.0</u>
BUDGET:				
Employee Services	\$113,581	\$126,228	\$141,760	\$158,720
Maintenance & Operations	204,210	167,386	327,070	297,420
Internal Service Charges	7,610	6,350	7,460	9,560
Allocations (Net)	66	16,555	0	0
Total Budget	<u>\$325,467</u>	<u>\$316,518</u>	<u>\$476,290</u>	<u>\$465,700</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-107	SENIOR NUTRITION CENTER				
5001	REGULAR FULL-TIME	\$65,088	\$66,229	\$67,180	\$69,060
5004	TEMPORARY PART-TIME	7,555	18,090	28,830	40,230
5020	OVERTIME	1,110	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,403	2,531	2,720	2,870
5026	PERS-NORMAL COST	7,345	7,469	7,420	9,840
5029	PERS-UNFUNDED LIABILITY	18,400	19,510	21,410	22,830
5027	MEDICAL	10,814	11,081	12,170	12,130
5028	WORKERS' COMPENSATION	866	1,317	2,030	1,760
	TOTAL, EMPLOYEE SERVICES	113,581	126,228	141,760	158,720
5101	OFFICE/OPERATING SUPPLIES	7,798	8,249	13,300	13,300
5126	MAINTENANCE OF EQUIPMENT	2,273	966	5,620	5,820
5131	PROFESSIONAL SERVICES/CONTRACTS	191,221	158,046	307,000	275,900
5160	TRAINING AND MEETINGS	0	126	1,150	800
5168	PERMITS	0	0	0	400
5173	OTHER TELEPHONE	0	0	0	1,200
5190	OTHER EXPENSE	2,918	0	0	0
	TOTAL, M & O	204,210	167,386	327,070	297,420
5172	TELECOMMUNICATIONS	3,585	2,130	1,680	1,560
5178	NETWORK & SYSTEMS ADMINISTRATION	1,290	1,480	1,360	1,410
5183	INSURANCE	2,735	2,740	4,420	6,590
	TOTAL, INTERNAL SERVICE CHARGES	7,610	6,350	7,460	9,560
	SUBTOTAL, SENIOR NUTRITION CENTER	325,401	299,964	476,290	465,700
5901	ALLOCATED IN	66	24,270	0	0
5902	ALLOCATED OUT	0	(7,715)	0	0
	TOTAL, SENIOR NUTRITION CENTER	\$325,467	\$316,518	\$476,290	\$465,700

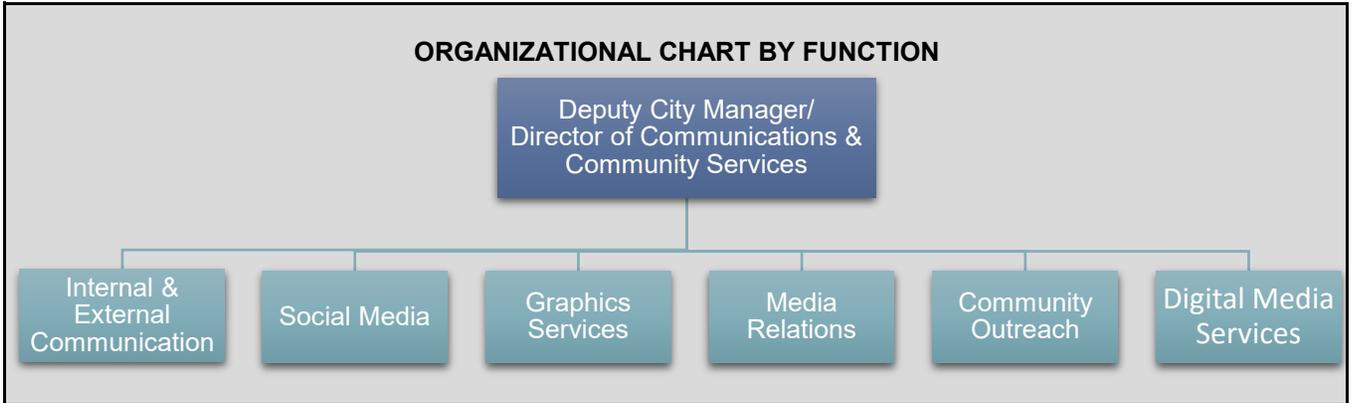
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

COMMUNICATIONS

- Added Photography professional services projection to update the City's stock images assets that are out of date. The City will need to continue to add to these images annually to be able to use high quality, current imagery that reflects our community. These images will be used on our website, social media, Channel 19, and in printed publications.
- Overall decrease in M & O primarily due to moving the Escondido Magazine to the City Manager's budget since coordination of that partnership falls under Economic Development
- Increase in internal service charges, primarily network & systems administration and general liability insurance charges
- Increase in allocations out primarily due to increase in salaries and benefits

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

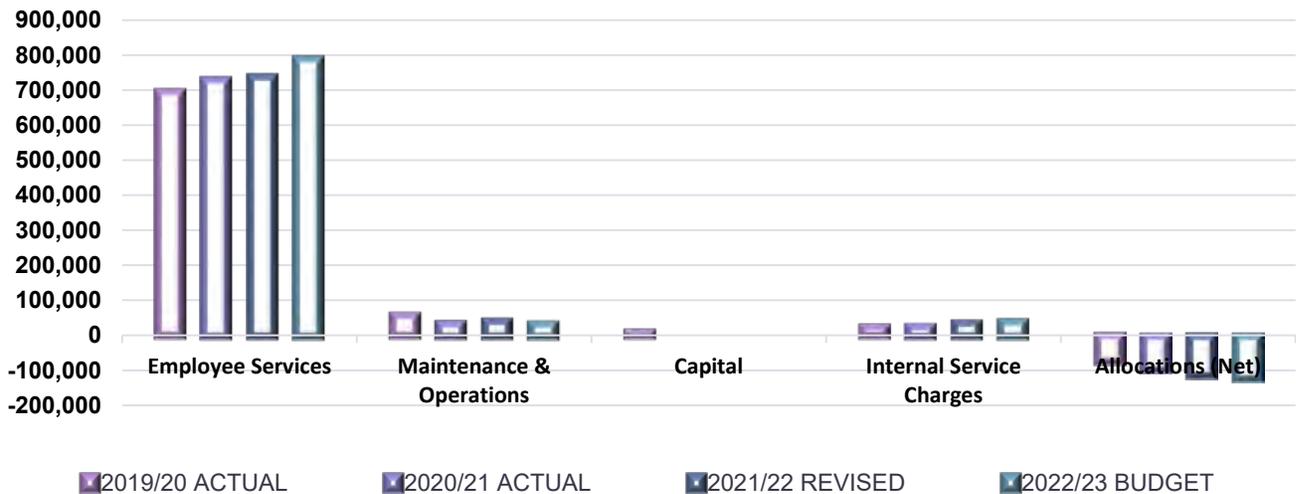
COMMUNICATIONS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	6.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.0	1.0	0.0	0.0
Department Total	<u>6.0</u>	<u>6.0</u>	<u>5.0</u>	<u>5.0</u>
BUDGET:				
Employee Services	\$693,121	\$728,468	\$737,300	\$786,340
Maintenance & Operations	56,381	35,494	42,300	34,750
Capital Outlay	8,594	0	0	0
Internal Service Charges	23,185	26,470	37,060	41,020
Allocations (Net)	<u>(75,355)</u>	<u>(97,129)</u>	<u>(113,980)</u>	<u>(121,700)</u>
Total Budget	<u>\$705,925</u>	<u>\$693,303</u>	<u>\$702,680</u>	<u>\$740,410</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-110 COMMUNICATIONS					
5001	REGULAR FULL-TIME	\$476,347	\$474,218	\$481,500	\$496,530
5020	OVERTIME	350	175	0	0
5025	OTHER EMPLOYEE OVERHEAD	16,724	16,308	14,050	14,610
5026	PERS-NORMAL COST	52,040	52,333	47,500	52,450
5029	PERS-UNFUNDED LIABILITY	89,100	129,040	136,380	160,740
5027	MEDICAL	35,446	31,815	29,330	35,300
5028	WORKERS' COMPENSATION	5,414	7,228	10,170	7,980
5030	FLEXIBLE BENEFITS	17,701	17,352	18,370	18,730
TOTAL, EMPLOYEE SERVICES		693,121	728,468	737,300	786,340
5101	OFFICE/OPERATING SUPPLIES	11,316	14,075	13,000	13,000
5126	MAINTENANCE OF EQUIPMENT	46	143	500	0
5131	PROFESSIONAL SERVICES/CONTRACTS	9,083	6,609	0	3,000
5160	TRAINING AND MEETINGS	1,982	827	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	1,856	1,198	1,630	1,730
5163	AUTO ALLOWANCE	5,100	5,350	5,400	5,400
5167	ADVERTISING AND PRINTING	23,968	4,000	13,350	3,200
5173	OTHER TELEPHONE	1,030	1,253	1,320	1,320
5193	SOFTWARE	2,000	2,039	2,100	2,100
TOTAL, M & O		56,381	35,494	42,300	34,750
5209	OTHER CAPITAL OUTLAY	8,594	0	0	0
TOTAL, CAPITAL OUTLAY		8,594	0	0	0
5125	BUILDING MAINTENANCE	10,395	6,750	5,970	5,140
5165	DUPLICATING	2,950	1,780	470	170
5172	TELECOMMUNICATIONS	640	660	670	420
5175	MAIL & MOBILE SERVICES	1,085	1,090	360	380
5178	NETWORK & SYSTEMS ADMINISTRATION	5,165	13,250	21,500	24,810

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-110 COMMUNICATIONS				
5183 INSURANCE	2,950	2,940	8,090	10,100
TOTAL, INTERNAL SERVICE CHARGES	23,185	26,470	37,060	41,020
SUBTOTAL, COMMUNICATIONS	781,280	790,432	816,660	862,110
5902 ALLOCATED OUT	(75,355)	(97,129)	(113,980)	(121,700)
TOTAL, COMMUNICATIONS	\$705,925	\$693,303	\$702,680	\$740,410



CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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

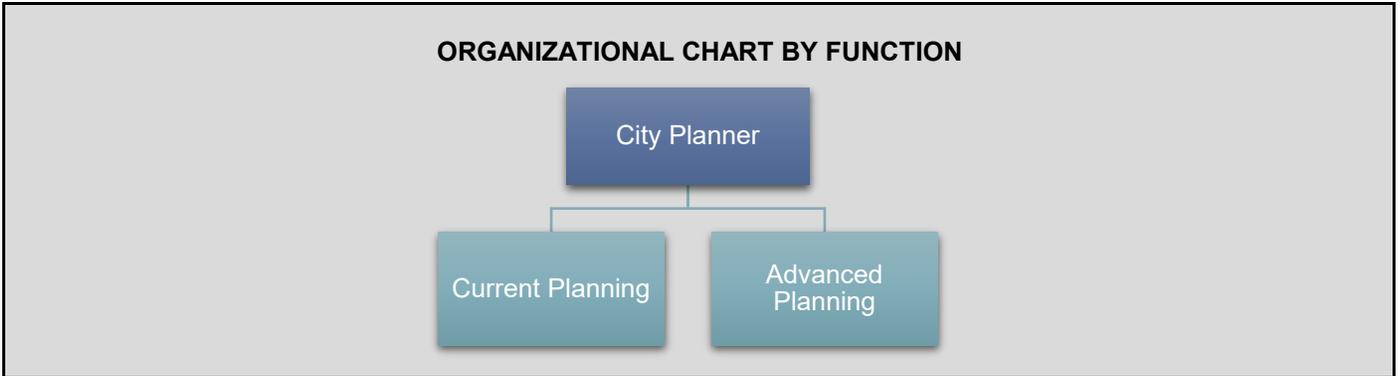
- Process land use entitlements
- Implement, maintain, and amend the General Plan and related documents and ordinances
- Process environmental clearance for private projects, City Capital Improvement Programs and other public projects
- Participate in special planning projects and studies, including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

MAJOR BUDGET IMPACTS

- This budget includes a reclass of an Assistant Planner position to a Development Technician that occurred during Fiscal Year 2021/22
- Other increases in employee services include an increase in PERS-Unfunded Liability costs
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations out due to increase budget subtotal

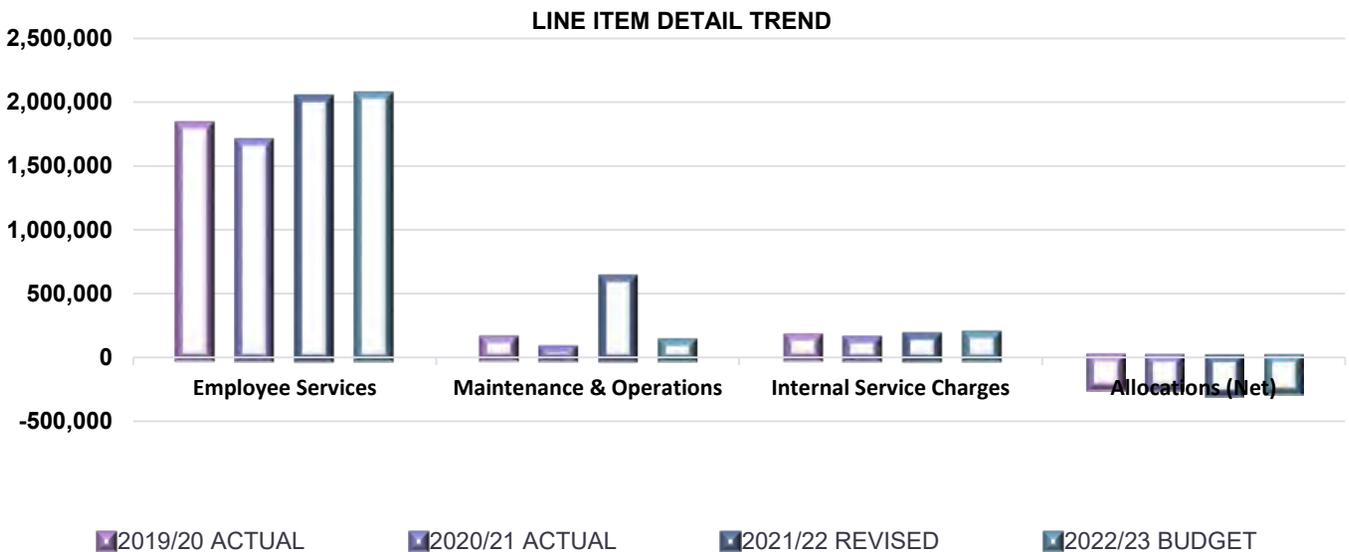
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

PLANNING



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	14.0	14.0	15.0	15.0
Temporary Part-Time (FTE)	0.9	0.9	0.9	1.0
Department Total	<u>14.9</u>	<u>14.9</u>	<u>15.9</u>	<u>16.0</u>
BUDGET:				
Employee Services	\$1,813,713	\$1,678,317	\$2,028,020	\$2,051,470
Maintenance & Operations	139,478	67,889	623,720	125,340
Internal Service Charges	158,435	143,560	172,020	186,170
Allocations (Net)	<u>(231,028)</u>	<u>(232,169)</u>	<u>(272,620)</u>	<u>(259,930)</u>
Total Budget	<u>\$1,880,597</u>	<u>\$1,657,597</u>	<u>\$2,551,140</u>	<u>\$2,103,050</u>

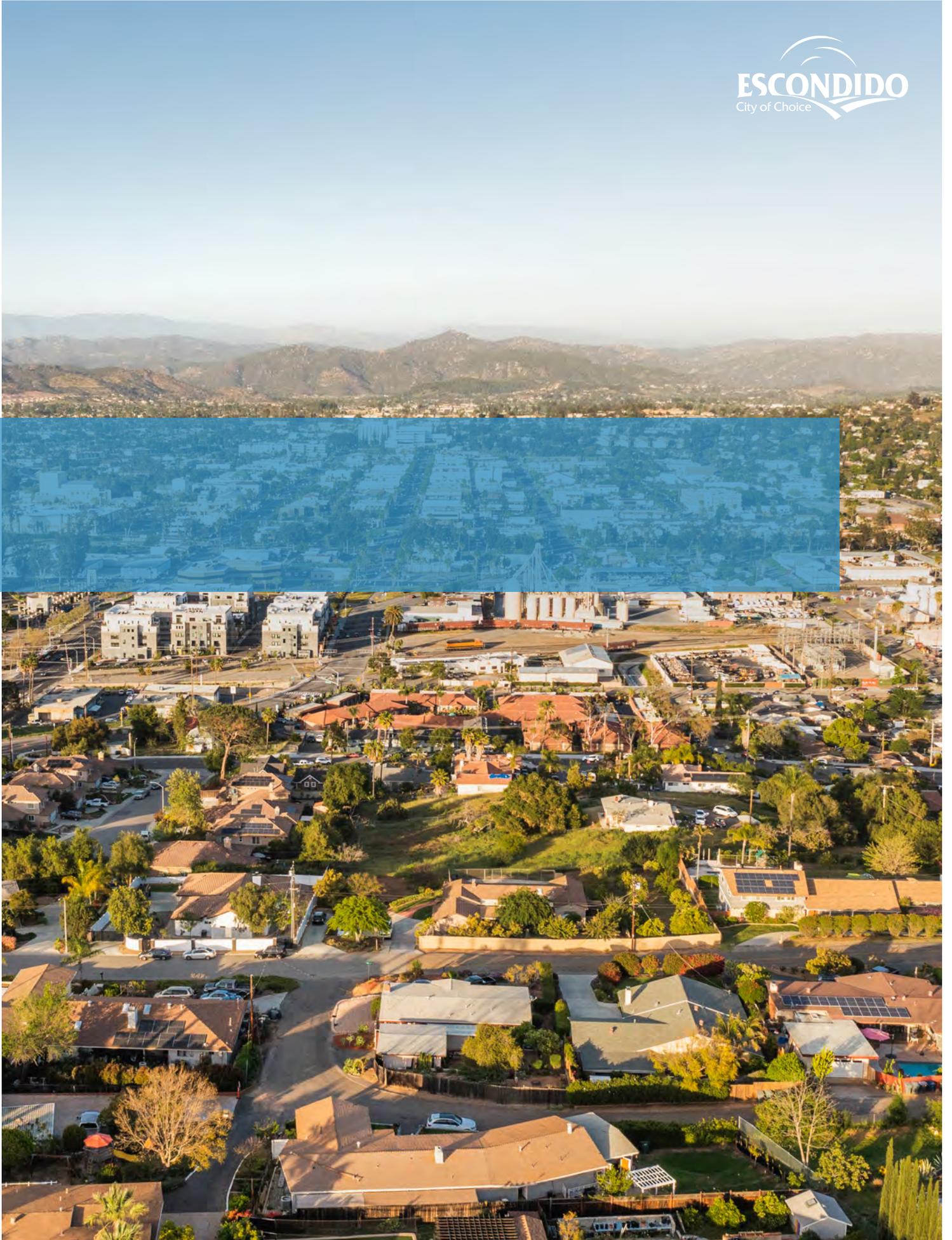


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-200 PLANNING					
5001	REGULAR FULL-TIME	\$1,096,612	\$979,602	\$1,181,650	\$1,191,780
5004	TEMPORARY PART-TIME	16,348	11,956	17,010	19,120
5020	OVERTIME	666	1,042	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	37,198	33,069	36,990	36,230
5026	PERS-NORMAL COST	115,868	107,740	130,470	125,840
5029	PERS-UNFUNDED LIABILITY	310,930	318,570	348,170	387,750
5027	MEDICAL	152,830	143,216	194,500	191,620
5028	WORKERS' COMPENSATION	43,671	48,582	70,790	49,820
5030	FLEXIBLE BENEFITS	39,591	34,541	46,440	47,310
TOTAL, EMPLOYEE SERVICES		1,813,713	1,678,317	2,028,020	2,051,470
5101	OFFICE/OPERATING SUPPLIES	3,415	5,228	8,460	8,460
5126	MAINTENANCE OF EQUIPMENT	1,786	1,762	3,400	3,400
5131	PROFESSIONAL SERVICES/CONTRACTS	104,874	18,309	572,270	73,890
5138	PRIOR PERIOD EXPENSE	0	22,933	0	0
5160	TRAINING AND MEETINGS	5,513	630	10,900	10,900
5161	MILEAGE REIMBURSEMENT	204	0	600	600
5162	DUES AND SUBSCRIPTIONS	2,411	1,567	3,000	3,000
5163	AUTO ALLOWANCE	5,525	5,100	5,100	5,100
5167	ADVERTISING AND PRINTING	9,834	6,752	13,600	13,600
5173	OTHER TELEPHONE	1,795	552	1,850	1,850
5193	SOFTWARE	3,877	3,850	2,540	2,540
5194	MINOR OFFICE EQUIPMENT	243	1,206	2,000	2,000
TOTAL, M & O		139,478	67,889	623,720	125,340
5125	BUILDING MAINTENANCE	77,800	39,710	56,860	59,160
5164	FLEET SERVICES	3,125	3,030	3,610	3,100
5165	DUPLICATING	12,765	28,780	29,210	25,930
5172	TELECOMMUNICATIONS	4,265	3,100	3,140	3,840

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-200 PLANNING				
5175 MAIL & MOBILE SERVICES	11,180	15,540	19,370	19,690
5178 NETWORK & SYSTEMS ADMINISTRATION	29,685	33,830	29,550	29,190
5183 INSURANCE	19,615	19,570	30,280	45,260
TOTAL, INTERNAL SERVICE CHARGES	158,435	143,560	172,020	186,170
SUBTOTAL, PLANNING	2,111,626	1,889,766	2,823,760	2,362,980
5902 ALLOCATED OUT	(231,028)	(232,169)	(272,620)	(259,930)
TOTAL, PLANNING	\$1,880,597	\$1,657,597	\$2,551,140	\$2,103,050



CODE COMPLIANCE



DESCRIPTION

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

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

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CODE COMPLIANCE

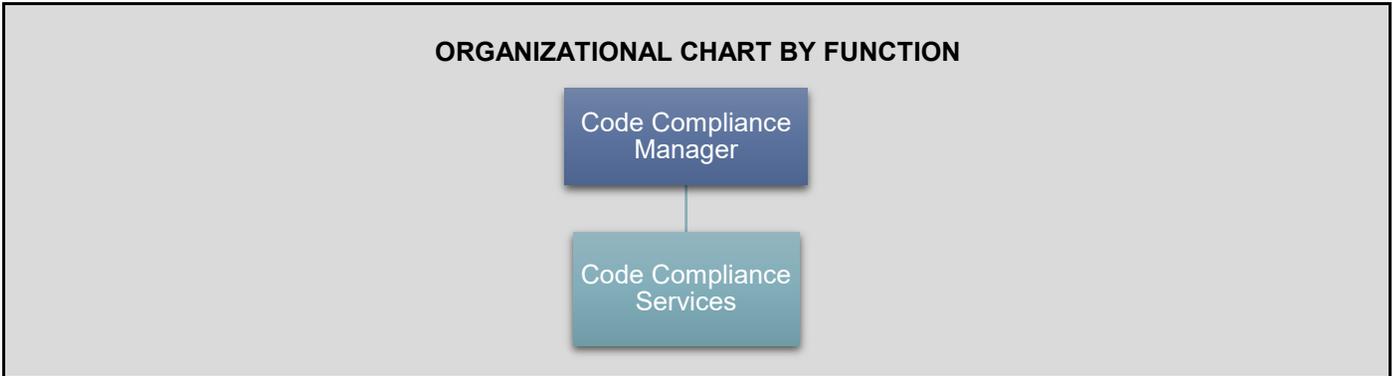
- Responsible for the implementation of SB205. A person who conducts a business operation that is a regulated industry to demonstrate enrollment with NPDES permit program by providing specified information, under penalty of perjury, on the application, including among other things the Standard Industrial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

MAJOR BUDGET IMPACTS

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

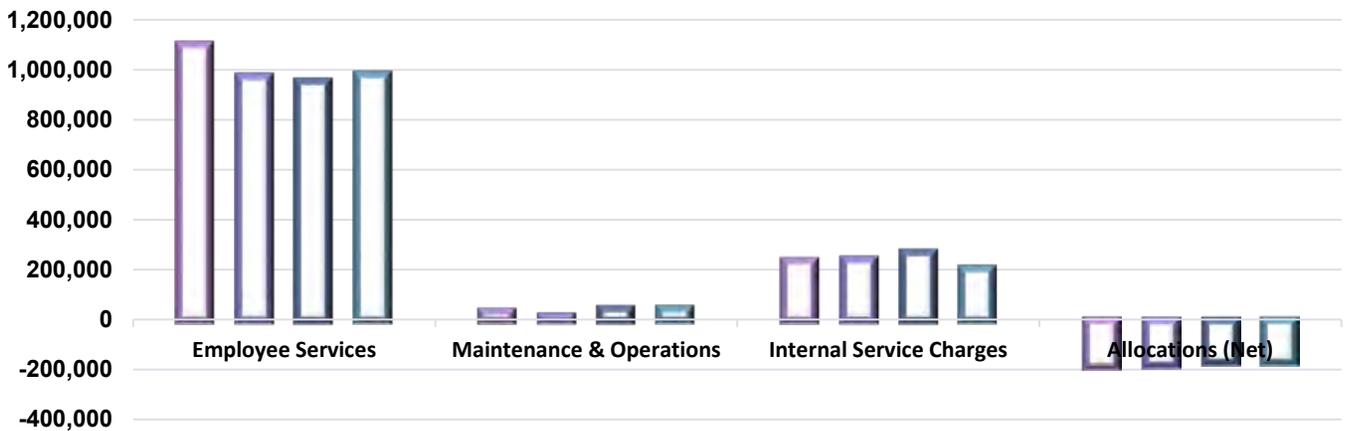
CODE COMPLIANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	11.0	10.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	<u>11.0</u>	<u>10.0</u>	<u>8.0</u>	<u>8.0</u>
BUDGET:				
Employee Services	\$1,099,888	\$973,012	\$950,550	\$978,870
Maintenance & Operations	34,819	15,887	46,540	46,540
Internal Service Charges	238,025	241,780	271,650	206,940
Allocations (Net)	<u>(186,858)</u>	<u>(178,593)</u>	<u>(167,220)</u>	<u>(168,380)</u>
Total Budget	<u>\$1,185,875</u>	<u>\$1,052,086</u>	<u>\$1,101,520</u>	<u>\$1,063,970</u>

LINE ITEM DETAIL TREND



■ 2019/20 ACTUAL

■ 2020/21 ACTUAL

■ 2021/22 REVISED

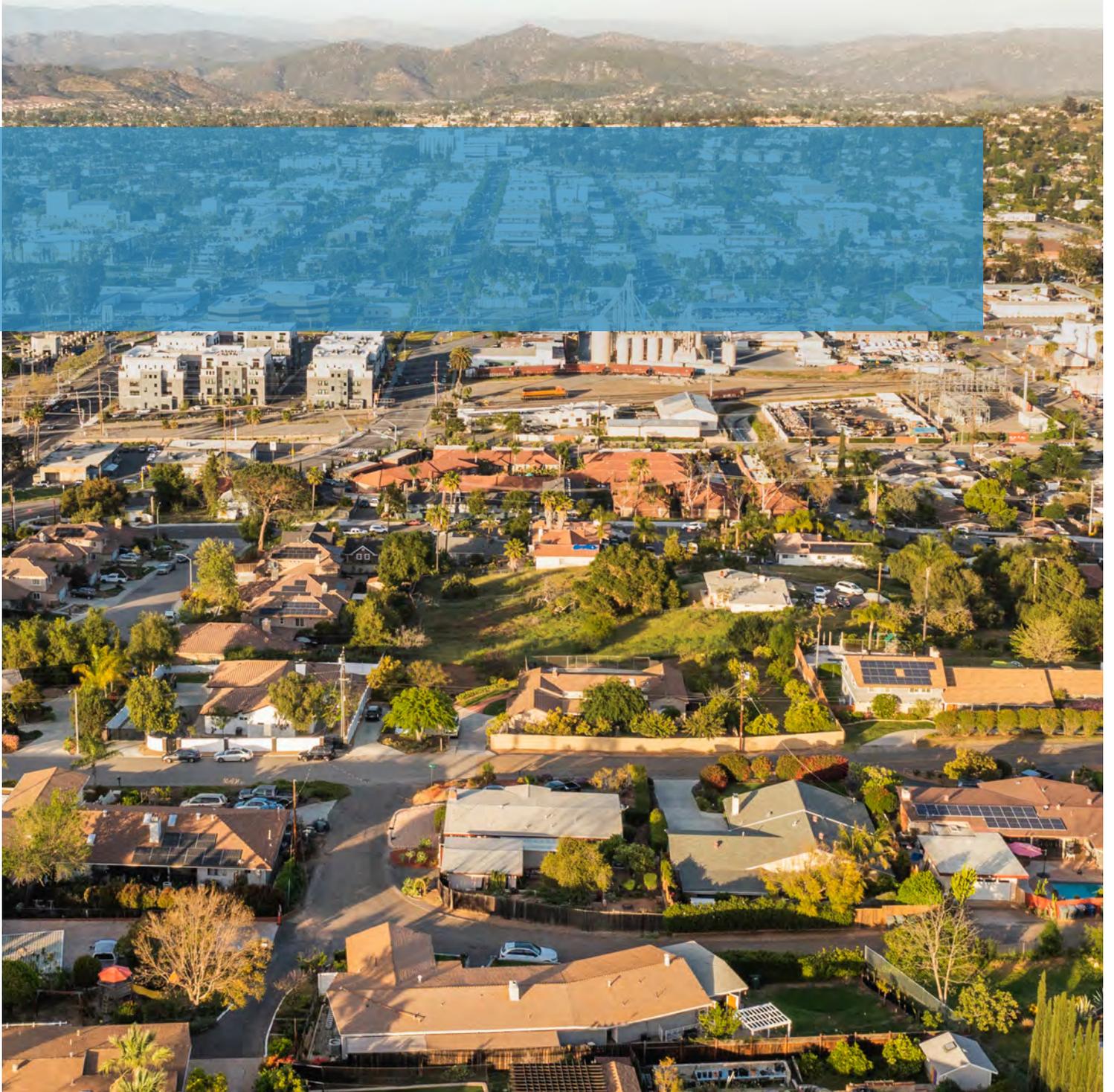
■ 2022/23 BUDGET

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-250	CODE COMPLIANCE				
5001	REGULAR FULL-TIME	\$648,560	\$533,913	\$531,910	\$555,950
5020	OVERTIME	0	0	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	28,050	21,633	19,660	19,700
5026	PERS-NORMAL COST	72,399	60,460	58,710	58,690
5029	PERS-UNFUNDED LIABILITY	189,135	203,490	169,050	182,520
5027	MEDICAL	101,584	96,794	104,580	106,530
5028	WORKERS' COMPENSATION	52,003	49,692	57,520	45,750
5030	FLEXIBLE BENEFITS	8,158	7,031	7,120	7,730
	TOTAL, EMPLOYEE SERVICES	1,099,888	973,012	950,550	978,870
5101	OFFICE/OPERATING SUPPLIES	7,263	3,291	8,200	8,200
5126	MAINTENANCE OF EQUIPMENT	4,474	945	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,357	2,154	8,420	8,420
5160	TRAINING AND MEETINGS	4,625	850	7,820	7,820
5162	DUES AND SUBSCRIPTIONS	3,553	400	4,000	4,000
5167	ADVERTISING AND PRINTING	587	1,316	2,000	2,000
5173	OTHER TELEPHONE	10,908	6,537	11,000	11,000
5194	MINOR OFFICE EQUIPMENT	1,053	395	2,100	2,100
	TOTAL, M & O	34,819	15,887	46,540	46,540
5125	BUILDING MAINTENANCE	51,720	28,000	38,770	41,380
5164	FLEET SERVICES	52,465	50,890	61,900	61,660
5165	DUPLICATING	5,915	17,300	23,790	3,000
5172	TELECOMMUNICATIONS	4,050	3,970	4,030	4,410
5174	RADIO COMMUNICATIONS	17,235	17,430	16,730	0
5175	MAIL & MOBILE SERVICES	46,290	41,110	55,930	8,610
5178	NETWORK & SYSTEMS ADMINISTRATION	38,720	61,470	36,900	38,250

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-250 CODE COMPLIANCE				
5183 INSURANCE	21,630	21,610	33,600	49,630
TOTAL, INTERNAL SERVICE CHARGES	238,025	241,780	271,650	206,940
SUBTOTAL, CODE COMPLIANCE	1,372,732	1,230,679	1,268,740	1,232,350
5902 ALLOCATED OUT	(186,858)	(178,593)	(167,220)	(168,380)
TOTAL, CODE COMPLIANCE	\$1,185,875	\$1,052,086	\$1,101,520	\$1,063,970



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 2022/23 Operating Budget
Department Summary**

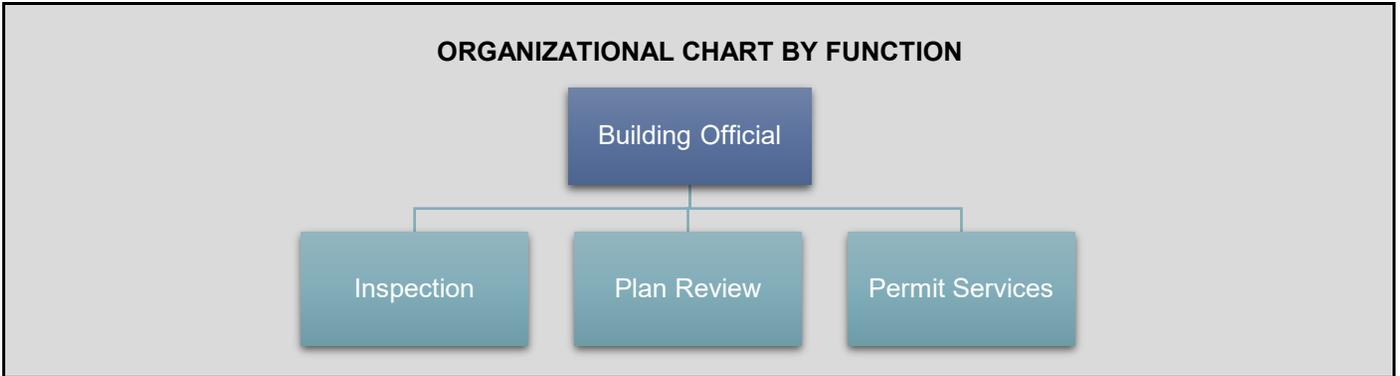
BUILDING

MAJOR BUDGET IMPACTS

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

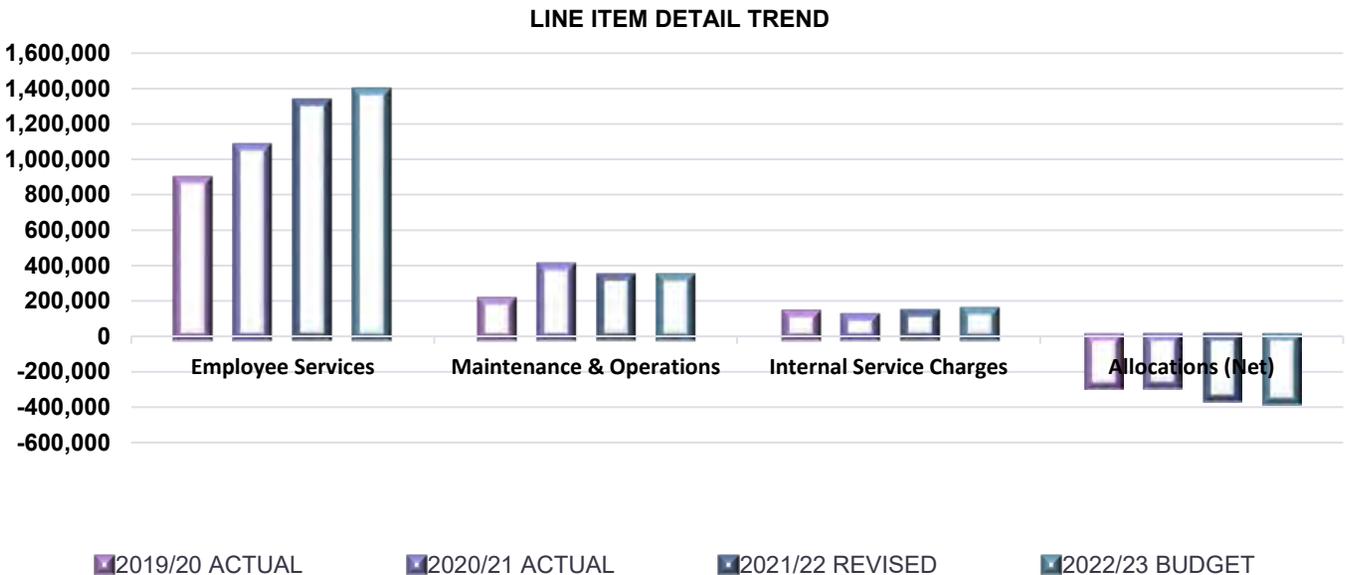
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

BUILDING



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	8.0	9.0	9.0	9.0
Temporary Part-Time (FTE)	1.6	0.8	0.8	2.0
Department Total	<u>9.6</u>	<u>9.8</u>	<u>9.8</u>	<u>11.0</u>
BUDGET:				
Employee Services	\$880,249	\$1,064,690	\$1,320,010	\$1,379,480
Maintenance & Operations	203,648	395,224	336,180	336,180
Internal Service Charges	132,280	112,250	133,820	148,850
Allocations (Net)	<u>(274,530)</u>	<u>(270,600)</u>	<u>(348,080)</u>	<u>(362,380)</u>
Total Budget	<u>\$941,648</u>	<u>\$1,301,564</u>	<u>\$1,441,930</u>	<u>\$1,502,130</u>

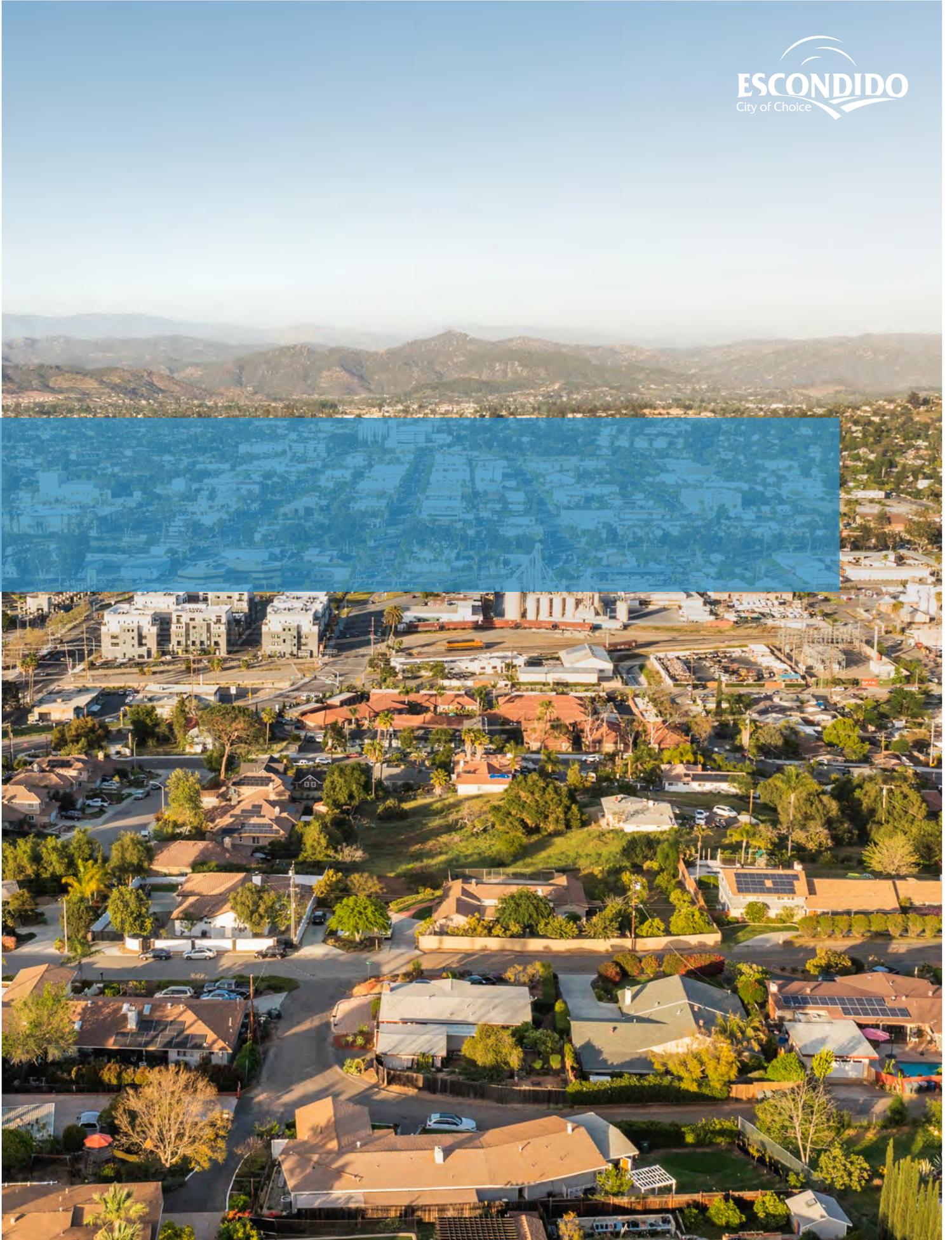


**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-300	BUILDING				
5001	REGULAR FULL-TIME	\$494,097	\$628,758	\$786,420	\$814,340
5004	TEMPORARY PART-TIME	53,360	38,435	15,000	40,030
5020	OVERTIME	1,487	1,049	2,500	2,500
5025	OTHER EMPLOYEE OVERHEAD	18,502	22,379	23,950	25,540
5026	PERS-NORMAL COST	52,406	71,616	86,810	85,990
5029	PERS-UNFUNDED LIABILITY	170,900	188,460	247,830	264,010
5027	MEDICAL	57,362	67,941	95,240	93,840
5028	WORKERS' COMPENSATION	24,137	33,746	47,100	37,600
5030	FLEXIBLE BENEFITS	7,998	12,306	15,160	15,630
	TOTAL, EMPLOYEE SERVICES	880,249	1,064,690	1,320,010	1,379,480
5101	OFFICE/OPERATING SUPPLIES	12,092	4,841	7,800	7,800
5126	MAINTENANCE OF EQUIPMENT	1,762	1,976	3,300	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	181,975	378,322	301,200	301,200
5160	TRAINING AND MEETINGS	694	2,823	12,650	12,650
5162	DUES AND SUBSCRIPTIONS	965	830	1,950	1,950
5167	ADVERTISING AND PRINTING	1,768	1,170	1,500	1,500
5173	OTHER TELEPHONE	3,876	3,686	3,980	3,980
5194	MINOR OFFICE EQUIPMENT	516	1,578	3,800	3,800
	TOTAL, M & O	203,648	395,224	336,180	336,180
5125	BUILDING MAINTENANCE	60,095	31,570	44,450	47,310
5164	FLEET SERVICES	23,285	22,590	30,950	31,280
5165	DUPLICATING	5,700	6,270	6,150	2,420
5172	TELECOMMUNICATIONS	2,345	2,650	2,690	4,680
5175	MAIL & MOBILE SERVICES	3,135	3,600	3,000	3,120
5178	NETWORK & SYSTEMS ADMINISTRATION	15,485	23,360	21,330	22,090

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-300 BUILDING				
5183 INSURANCE	22,235	22,210	25,250	37,950
TOTAL, INTERNAL SERVICE CHARGES	132,280	112,250	133,820	148,850
SUBTOTAL, BUILDING	1,216,178	1,572,164	1,790,010	1,864,510
5902 ALLOCATED OUT	(274,530)	(270,600)	(348,080)	(362,380)
TOTAL, BUILDING	\$941,648	\$1,301,564	\$1,441,930	\$1,502,130



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENGINEERING



DESCRIPTION

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

DEPARTMENT PRIORITIES

- Continue proactive maintenance of City infrastructure by resurfacing 58-lane-miles of City streets, rehabilitating 1/3-mile of the highest priority storm drains and replacing 1-mile of sidewalks
- Improve safety and connectivity by enhancing seven street crossings of the Escondido Creek Trail, filling in gaps in sidewalk around Juniper Elementary with the Juniper Safe Routes to School Project, and completing a Comprehensive Active Transportation Plan
- Enhance the economic vitality of the City by constructing the second phase of the Grand Avenue Vision Plan and completing construction of the Citracado Parkway Extension project that will connect the Palomar Hospital and Escondido Research and Technology Center with homes and businesses south of the Escondido Creek
- Improve efficiency and safety of travel for City residents and visitors by upgrading the traffic signal communication and control system, completing the highest priority project identified in the Local Roadway Safety Plan, and implementing three priority school safety projects selected by the Transportation and Community Safety Commission

MAJOR BUDGET IMPACTS

- Real Property Division positions, which include a regular full-time Real Property Manager and temporary part-time Department Specialist, and M & O costs related to Real Property have been moved to the City Manager's Office

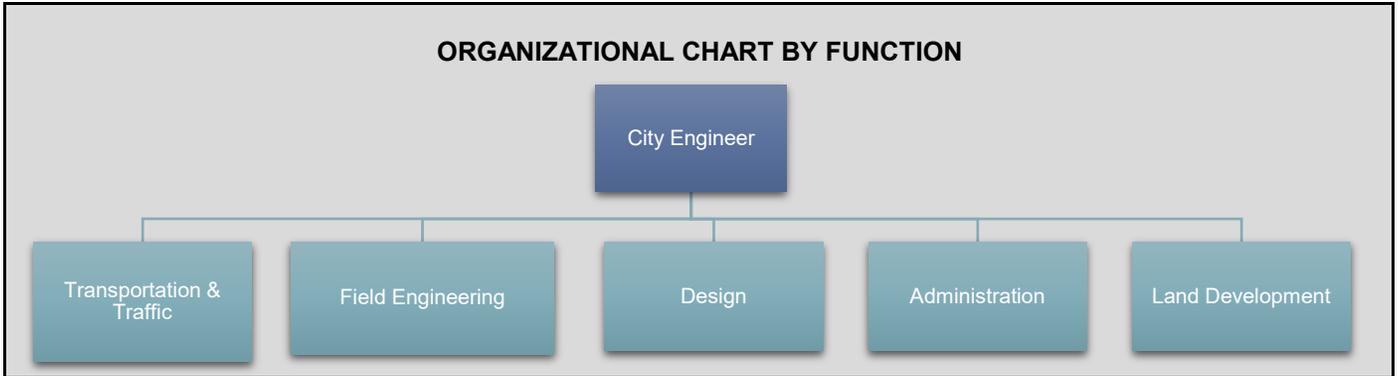
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENGINEERING

- Grant funded Engineer and one regular full-time Engineer were reclassified to regular full-time Associate Engineers
- Increase in employee services is primarily due to salary and PERS-Unfunded Liability increases
- Decrease in internal service charges, primarily building maintenance and property insurance charges
- Allocation In from Successor Agency-Housing was removed due to change in Housing & Neighborhood Services Manager duties
- Increase in allocations out, primarily due to increase in employee services

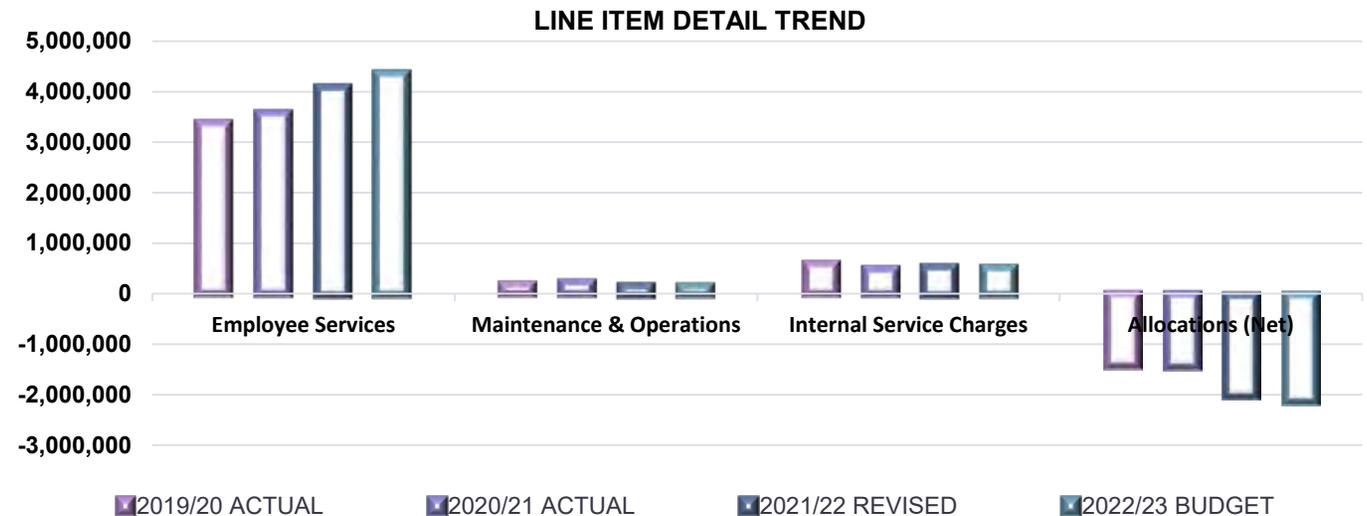
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENGINEERING



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	24.0	25.0	26.0	26.0
Grant Funded	1.0	1.0	1.0	0.0
Temporary Part-Time (FTE)	2.2	2.2	2.3	2.3
Department Total	<u>27.2</u>	<u>28.2</u>	<u>29.3</u>	<u>28.3</u>
BUDGET:				
Employee Services	\$3,372,870	\$3,570,256	\$4,082,980	\$4,363,160
Maintenance & Operations	187,566	238,509	187,800	170,480
Internal Service Charges	592,025	493,950	558,640	530,820
Allocations (Net)	(1,413,419)	(1,449,122)	(2,009,040)	(2,123,780)
Cost Savings Reduction	0	0	0	(100,000)
Total Budget	<u>\$2,739,042</u>	<u>\$2,853,593</u>	<u>\$2,820,380</u>	<u>\$2,840,680</u>

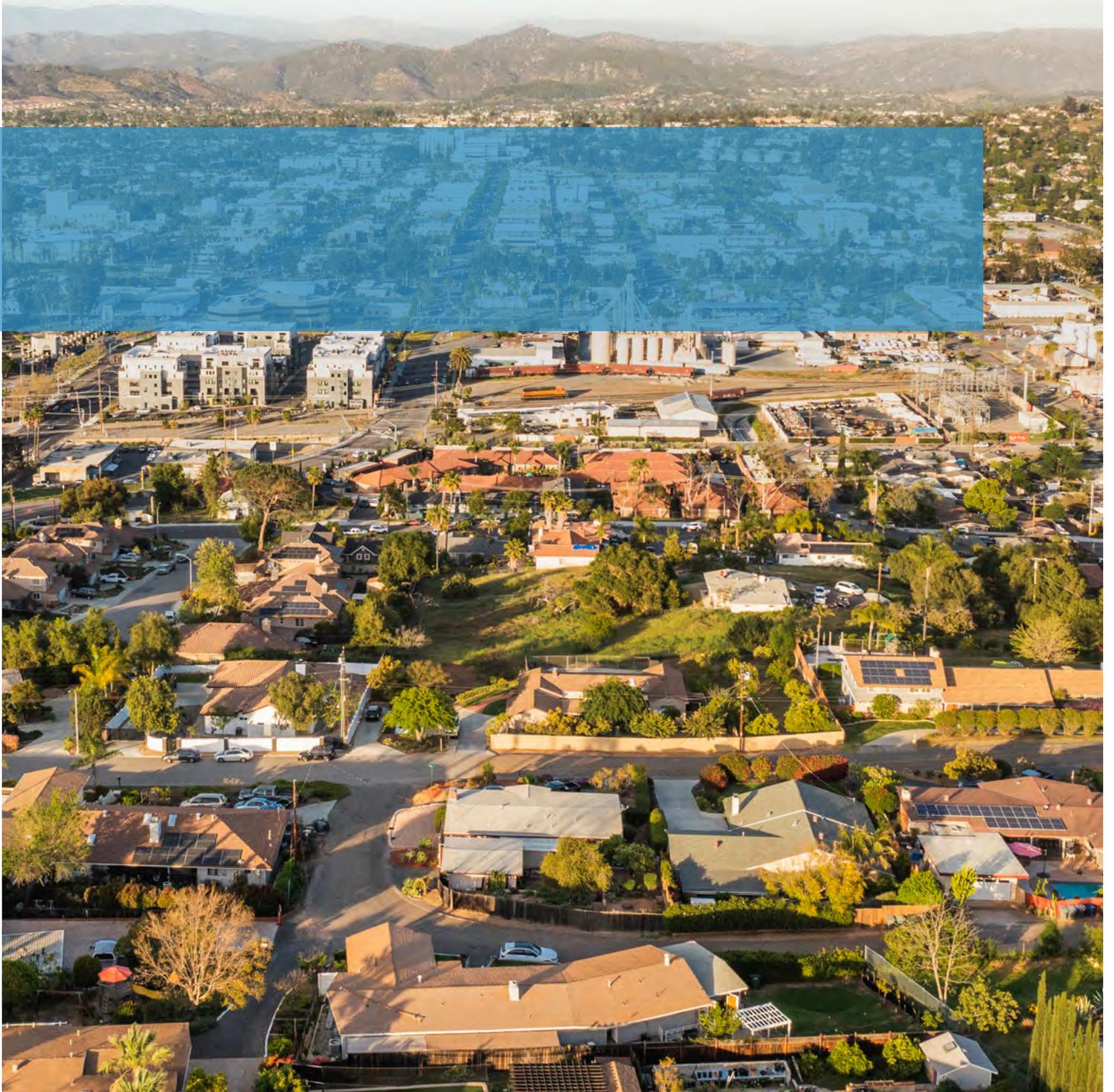


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-402 ENGINEERING					
5001	REGULAR FULL-TIME	\$1,961,103	\$2,022,083	\$2,286,260	\$2,524,430
5002	GRANT FUNDED POSITIONS	48,720	67,108	69,960	0
5004	TEMPORARY PART-TIME	33,459	22,426	20,570	45,950
5020	OVERTIME	50,981	53,238	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	69,874	71,680	75,610	76,510
5026	PERS-NORMAL COST	218,110	234,712	260,110	266,580
5029	PERS-UNFUNDED LIABILITY	549,775	620,269	731,750	823,840
5027	MEDICAL	252,107	263,938	317,440	329,330
5028	WORKERS' COMPENSATION	138,647	162,745	208,850	172,910
5030	FLEXIBLE BENEFITS	50,094	52,056	62,430	73,610
TOTAL, EMPLOYEE SERVICES		3,372,870	3,570,256	4,082,980	4,363,160
5101	OFFICE/OPERATING SUPPLIES	18,240	14,611	20,450	20,450
5126	MAINTENANCE OF EQUIPMENT	3,907	1,267	5,570	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	84,886	101,316	103,000	93,000
5160	TRAINING AND MEETINGS	2,735	4,312	4,560	4,560
5161	MILEAGE REIMBURSEMENT	52	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	2,055	6,981	2,200	3,200
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	0	0	1,500	1,500
5170	UTILITIES	0	41,024	10,020	0
5173	OTHER TELEPHONE	15,565	10,742	25,000	25,000
5180	RENT	44,100	44,100	0	0
5190	OTHER EXPENSES	6,698	5,264	800	1,000
5193	SOFTWARE	2,231	2,950	3,100	4,600
5194	MINOR OFFICE EQUIPMENT	1,998	842	5,500	5,500
TOTAL, M & O		187,566	238,509	187,800	170,480
5125	BUILDING MAINTENANCE	294,115	158,100	225,790	184,390

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-402	ENGINEERING				
5164	FLEET SERVICES	70,995	68,890	64,180	62,070
5165	DUPLICATING	11,485	14,300	13,480	9,120
5172	TELECOMMUNICATIONS	77,740	104,920	87,950	91,580
5174	RADIO COMMUNICATIONS	1,670	1,710	0	0
5175	MAIL & MOBILE SERVICES	1,530	3,480	4,050	4,280
5178	NETWORK & SYSTEMS ADMINISTRATION	52,915	61,460	58,480	62,080
5183	INSURANCE	81,575	81,090	104,710	117,300
	TOTAL, INTERNAL SERVICE CHARGES	592,025	493,950	558,640	530,820
	SUBTOTAL, ENGINEERING	4,152,461	4,302,715	4,829,420	5,064,460
5901	ALLOCATED IN	27,195	28,210	29,660	0
5902	ALLOCATED OUT	(1,440,614)	(1,477,332)	(2,038,700)	(2,123,780)
5977	COST SAVINGS REDUCTION	0	0	0	(100,000)
	TOTAL, ENGINEERING	\$2,739,042	\$2,853,593	\$2,820,380	\$2,840,680



**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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 2022/23 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's municipal drainage systems to insure compliance with all applicable regulations and eliminate potential drainage problems during rain events
- Maintain current level of effort relating to graffiti eradication
- Further development of a 7-day work week for our debris/encampment & Weekend Park crews to better serve the needs of the community

MAJOR BUDGET IMPACTS

- Moved the Deputy Director of Public Works position from the Building Maintenance Fund
- Increase in employee services is primarily due to increase in salary and PERS-Unfunded Liability costs
- Increase in amount projected for standby overtime to be consistent with union-negotiated increases
- Increase in Office/Operating Supplies primarily due to material cost increases in concrete, asphalt and graffiti supplies and added costs for sweeper broom replacements
- Decrease in Professional Services/Contracts due to the removal of certain contracted services performed by the City instead of using outside services
- Increase in Software projections to reflect increased costs for final integration of InTime App-based time collection software
- Overall decrease in Other Capital outlay due to the removal of prior year one-time purchases offset by the addition of a Traffic Electrician boom truck for the Electrician position approved in the prior Fiscal Year, a Bituminous machine required to install raised pavement markers in City roadways, and various equipment needed for homeless debris removal
- Increase in internal service charges, primarily building maintenance, radio communications, network & systems administration, and general liability insurance charges

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

MAINTENANCE/STREETS

- Increase in allocations out primarily due to increased personnel costs and new vehicle purchases

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary**

MAINTENANCE/PARKS

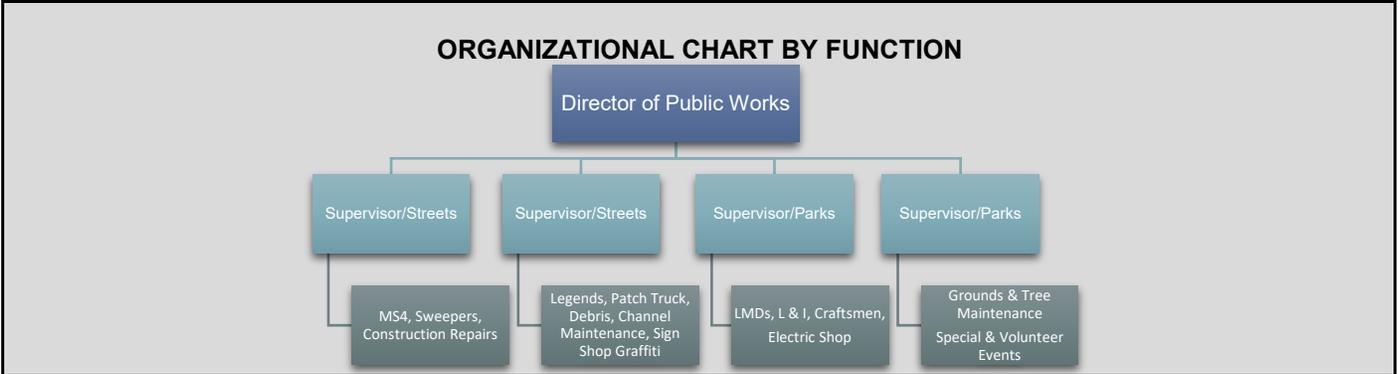
- To ensure local parks are maintained at levels that will provide maximum usage by our citizens
- To ensure swimming pools are maintained in compliance with County of San Diego Health Department
- To perform landscape maintenance services at all City facilities and Parks
- To maintain all amenities 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

- Due to budget cuts, the Parks Division had all temporary part-time positions eliminated. The duties they performed were absorbed by full-time employees and this has negatively impacted budgeted overtime. The net result is higher labor costs incurred while performing entry level duties. The elimination of these positions will continue to have a negative effect on the budget as well as handicap staffing by removing a valuable recruiting source.
- Increase in employee services is primarily due to increase in salaries, PERS-Unfunded Liability, and Workers' Compensation costs
- Increase in M & O primarily due to increase in the amount projected for pool chemicals and the addition of \$10,000 for Ball Field Fertilizer/Seed/Pesticide applications, per Recreation Field Use Agreements with the Leagues
- Anticipated increases in material costs due to pandemic and supply chain deficiencies
- Decrease in amount projected for Capital Outlay due to one-time purchases in the prior year
- Increase in internal service charges, primarily building maintenance, fleet services and general liability insurance charges
- Increase in allocations out primarily due to increase in salary and benefit costs and right sizing of staff supervision to water and wastewater

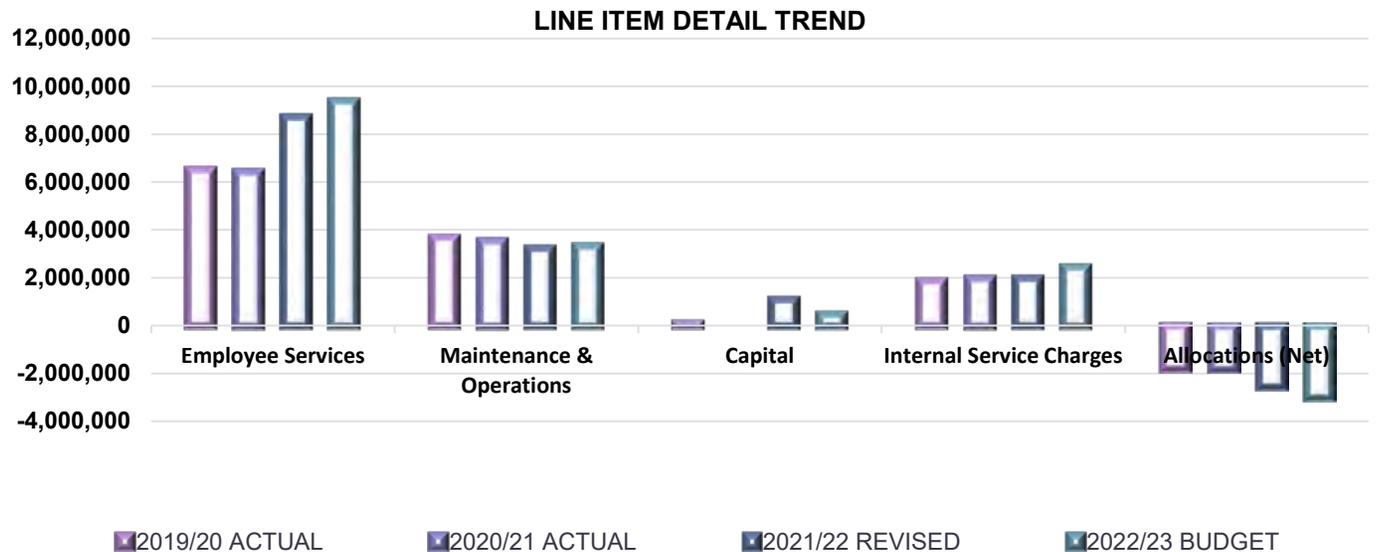
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

MAINTENANCE/STREETS & PARKS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	58.0	58.0	76.0	77.0
Temporary Part-Time (FTE)	21.9	17.6	21.1	21.8
Department Total	<u>79.9</u>	<u>75.6</u>	<u>97.1</u>	<u>98.8</u>
BUDGET:				
Employee Services	\$6,472,970	\$6,408,338	\$8,695,820	\$9,382,800
Maintenance & Operations	3,662,426	3,548,569	3,239,730	3,334,850
Capital Outlay	104,529	0	1,098,000	500,000
Internal Service Charges	1,883,360	1,991,810	1,978,730	2,458,380
Allocations (Net)	(1,802,278)	(1,804,148)	(2,527,190)	(2,992,330)
Cost Savings Reduction	0	0	0	(120,000)
Total Budget	<u>\$10,321,006</u>	<u>\$10,144,569</u>	<u>\$12,485,090</u>	<u>\$12,563,700</u>



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-403	MAINTENANCE/STREETS				
5001	REGULAR FULL-TIME	\$2,051,204	\$2,111,297	\$3,122,870	\$3,391,850
5004	TEMPORARY PART-TIME	302,673	307,206	398,180	412,100
5020	OVERTIME	429,264	326,699	235,300	250,900
5025	OTHER EMPLOYEE OVERHEAD	90,439	88,926	123,400	129,240
5026	PERS-NORMAL COST	215,662	226,747	340,380	358,480
5029	PERS-UNFUNDED LIABILITY	669,605	666,139	761,190	1,063,560
5027	MEDICAL	322,280	295,490	573,160	527,570
5028	WORKERS' COMPENSATION	150,043	137,998	231,170	261,260
5030	FLEXIBLE BENEFITS	25,373	22,136	32,350	41,690
	TOTAL, EMPLOYEE SERVICES	4,256,544	4,182,638	5,818,000	6,436,650
5101	OFFICE/OPERATING SUPPLIES	1,036,971	820,544	826,430	910,530
5126	MAINTENANCE OF EQUIPMENT	726	729	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	586,758	649,304	294,010	266,780
5160	TRAINING AND MEETINGS	938	280	5,000	5,000
5161	MILEAGE REIMBURSEMENT	0	0	1,500	1,500
5162	DUES & SUBSCRIPTIONS	3,360	828	1,500	2,500
5163	AUTO ALLOWANCE	5,100	5,100	5,100	5,100
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,164,988	1,242,520	1,300,000	1,300,000
5171	WATER	44,048	64,267	65,000	65,000
5173	OTHER TELEPHONE	44,166	26,380	60,000	60,000
5180	RENT	607	3,160	20,000	20,000
5190	OTHER EXPENSE	8,473	9,010	10,900	15,900
5193	SOFTWARE	2,000	0	10,000	20,000
	TOTAL, M & O	2,898,135	2,822,121	2,601,940	2,674,810
5203	CONSTRUCTION	47,167	0	0	0

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

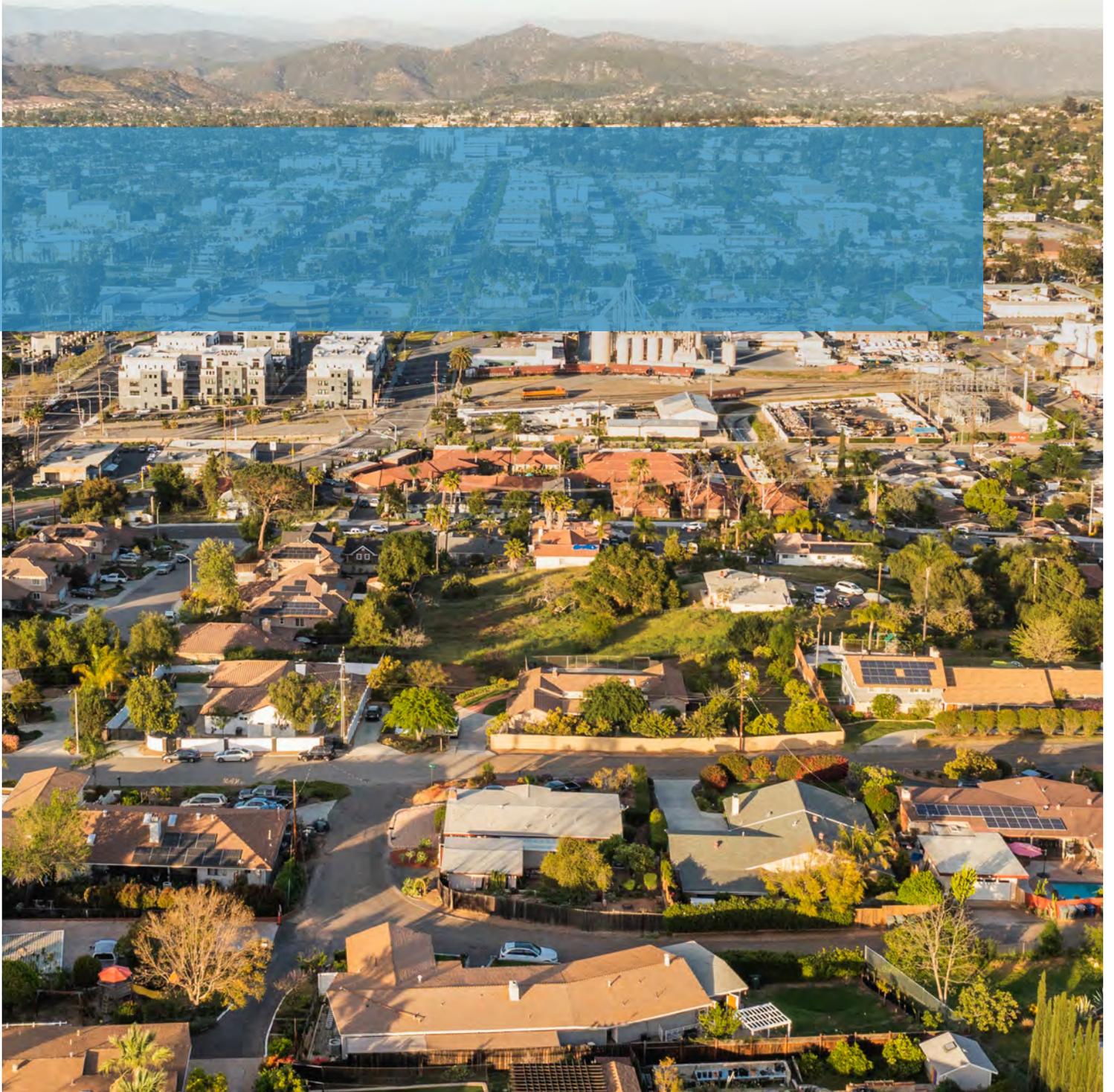
		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-403	MAINTENANCE/STREETS				
5208	OTHER CAPITAL OUTLAY	57,362	0	748,000	500,000
	TOTAL, CAPITAL OUTLAY	104,529	0	748,000	500,000
5125	BUILDING MAINTENANCE	57,755	73,420	68,380	77,110
5127	WAREHOUSE	0	15,080	11,260	15,950
5164	FLEET SERVICES	1,038,060	1,006,920	1,006,920	1,006,920
5165	DUPLICATING	19,210	10,700	15,120	6,050
5172	TELECOMMUNICATIONS	11,760	17,640	18,960	15,160
5174	RADIO COMMUNICATIONS	4,830	4,910	4,730	21,500
5175	MAIL & MOBILE SERVICES	5,430	11,700	6,620	7,210
5178	NETWORK & SYSTEMS ADMINISTRATION	45,170	81,690	76,990	89,510
5183	INSURANCE	183,005	183,020	194,880	458,040
	TOTAL, INTERNAL SERVICE CHARGES	1,365,220	1,405,080	1,403,860	1,697,450
	SUBTOTAL, MAINTENANCE/STREETS	8,624,428	8,409,839	10,571,800	11,308,910
5901	ALLOCATED IN	27,685	27,977	30,080	30,280
5902	ALLOCATED OUT	(1,604,893)	(1,586,424)	(2,158,670)	(2,612,260)
5977	COST SAVINGS REDUCTION	0	0	0	(30,000)
	TOTAL, MAINTENANCE/STREETS	\$7,047,220	\$6,851,392	\$8,443,210	\$8,696,930

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-103	MAINTENANCE/PARKS				
5001	REGULAR FULL-TIME	\$1,145,503	\$1,212,159	\$1,637,340	\$1,648,400
5004	TEMPORARY PART-TIME	71,363	18,377	24,360	24,130
5020	OVERTIME	234,843	152,873	125,000	125,000
5025	OTHER EMPLOYEE OVERHEAD	48,021	47,469	60,890	60,630
5026	PERS-NORMAL COST	111,590	117,086	161,910	161,710
5029	PERS-UNFUNDED LIABILITY	300,330	390,810	426,400	541,990
5027	MEDICAL	208,314	197,435	310,590	246,450
5028	WORKERS' COMPENSATION	88,664	80,268	121,380	127,530
5030	FLEXIBLE BENEFITS	7,797	9,223	9,950	10,310
	TOTAL, EMPLOYEE SERVICES	2,216,426	2,225,699	2,877,820	2,946,150
5101	OFFICE/OPERATING SUPPLIES	377,353	412,767	207,360	232,610
5131	PROFESSIONAL SERVICES/CONTRACTS	153,217	105,747	33,000	21,000
5160	TRAINING AND MEETINGS	4,265	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	170	0	1,070	1,070
5167	ADVERTISING & PRINTING	64	0	0	0
5170	UTILITIES	214,655	196,353	361,360	361,360
5171	WATER	429	833	20,000	20,000
5173	OTHER TELEPHONE	12,606	7,131	10,000	10,000
5180	RENT	1,531	3,618	4,000	13,000
	TOTAL, M & O	764,291	726,448	637,790	660,040
5209	OTHER CAPITAL OUTLAY	0	0	350,000	0
	TOTAL, CAPITAL OUTLAY	0	0	350,000	0
5125	BUILDING MAINTENANCE	286,380	342,660	323,600	342,500
5127	WAREHOUSE	0	16,760	16,880	17,720
5164	FLEET SERVICES	171,325	166,190	166,190	230,330
5174	RADIO COMMUNICATIONS	2,420	2,460	2,360	2,360

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-103 MAINTENANCE/PARKS				
5175 MAIL & MOBILE SERVICES	0	0	1,520	1,670
5178 NETWORK & SYSTEMS ADMINISTRATION	5,165	5,750	5,250	6,760
5183 INSURANCE	52,850	52,910	59,070	159,590
TOTAL, INTERNAL SERVICE CHARGES	518,140	586,730	574,870	760,930
SUBTOTAL, MAINTENANCE/PARKS	3,498,856	3,538,877	4,440,480	4,367,120
5901 ALLOCATED IN	19,521	14,320	15,040	15,140
5902 ALLOCATED OUT	(244,592)	(260,020)	(413,640)	(425,490)
5977 COST SAVINGS REDUCTION	0	0	0	(90,000)
TOTAL, MAINTENANCE/PARKS	\$3,273,786	\$3,293,177	\$4,041,880	\$3,866,770



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

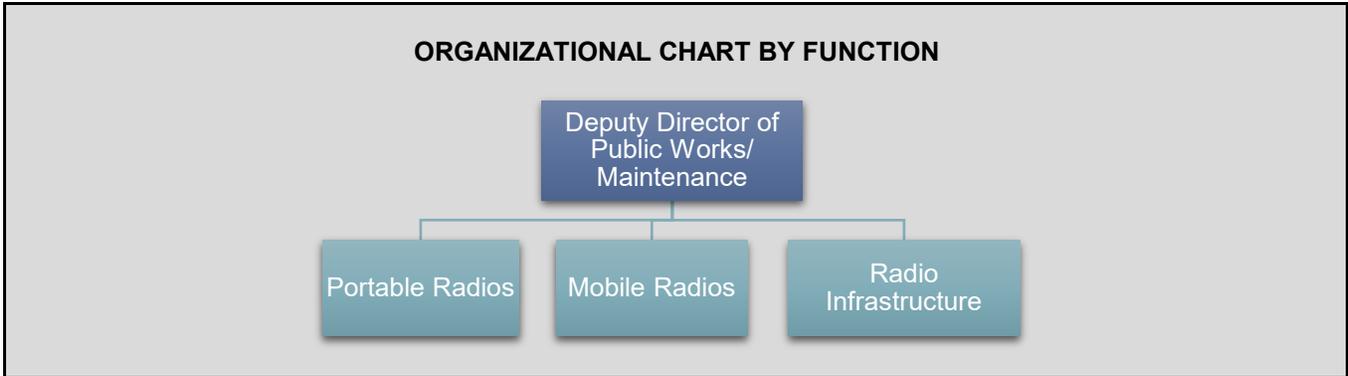
Maintain the City's communication system, which includes the dispatch backbone and all mobile and portable radios utilized by Police, Fire, Utilities and Public Works

MAJOR BUDGET IMPACTS

- Increase in internal service charges, primarily building maintenance charges
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RADIO COMMUNICATIONS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$931,543	\$888,813	\$894,600	\$894,940
Internal Service Charges	6,850	10,990	10,140	12,030
Allocations (Net)	(955,955)	(945,910)	(904,740)	(906,970)
Cost Savings Reduction	0	0	0	(20,000)
Total Budget	<u>(\$17,562)</u>	<u>(\$46,107)</u>	<u>\$0</u>	<u>(\$20,000)</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-404	RADIO COMMUNICATIONS				
5126	MAINTENANCE OF EQUIPMENT	\$90	\$0	\$15,000	\$15,000
5131	PROFESSIONAL SERVICES/CONTRACTS	297,945	255,423	242,480	242,820
5170	UTILITIES	13,413	13,295	17,000	17,000
5501	INTEREST	93,169	78,469	63,370	47,850
5525	LOAN PRINCIPAL EXPENSE	526,926	541,626	556,750	572,270
	TOTAL, M & O	931,543	888,813	894,600	894,940
5125	BUILDING MAINTENANCE	3,980	6,990	6,030	8,350
5172	TELECOMMUNICATIONS	2,840	3,970	4,060	3,680
5183	INSURANCE	30	30	50	0
	TOTAL, INTERNAL SERVICE CHARGES	6,850	10,990	10,140	12,030
	SUBTOTAL, RADIO COMMUNICATIONS	938,393	899,803	904,740	906,970
5902	ALLOCATED OUT	(955,955)	(945,910)	(904,740)	(906,970)
5977	COST SAVINGS REDUCTION	0	0	0	(20,000)
	TOTAL, RADIO COMMUNICATIONS	(\$17,562)	(\$46,107)	\$0	(\$20,000)



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary

POLICE



DESCRIPTION

ESCONDIDO POLICE DEPARTMENT MISSION STATEMENT

To protect our community through exceptional police service.

DEPARTMENT PRIORITIES

- Increase community partnerships and engagement
- Reduce crime through data driven analysis and proactive policing directed at specific crime trends
- Improve traffic safety through data driven enforcement. Focus prevention efforts towards:
 - DUI Drivers
 - Traffic violations that contribute to serious injury and fatal collisions
 - Excessive speed
 - Moving violations, including running red lights and stop signs

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 four executive staff members. Each executive staff member commands a Bureau.

OPERATIONS BUREAU

The Operations Bureau includes the Patrol Division, the Traffic Division, the K-9 Unit, the COPPS (Community Oriented Policing and Problem Solving) Unit, the 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 Operations Bureau attend community meetings and school events.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

POLICE

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.

SUPPORT SERVICES BUREAU

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

PROFESSIONAL STANDARDS BUREAU

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

ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT

- For more information on the Escondido Police Department, please visit the Escondido Police Department website at <https://police.escondido.org/>
- Follow the Escondido Police Department on Twitter, Facebook, and Nixle:
 - Twitter: www.twitter.com/escondidopolice
 - Facebook: www.facebook.com/escondidopolice
 - Nixle: <http://local.nixle.com/escondio-police-department>

DEPARTMENT PRIORITIES

- Increase community partnerships and engagement
- Reduce crime through data driven analysis and proactive policing directed at specific crime trends
- Improve traffic safety through data driven enforcement. Focus prevention efforts towards:
 - DUI Drivers
 - Traffic violations that contribute to serious injury and fatal collisions

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

POLICE

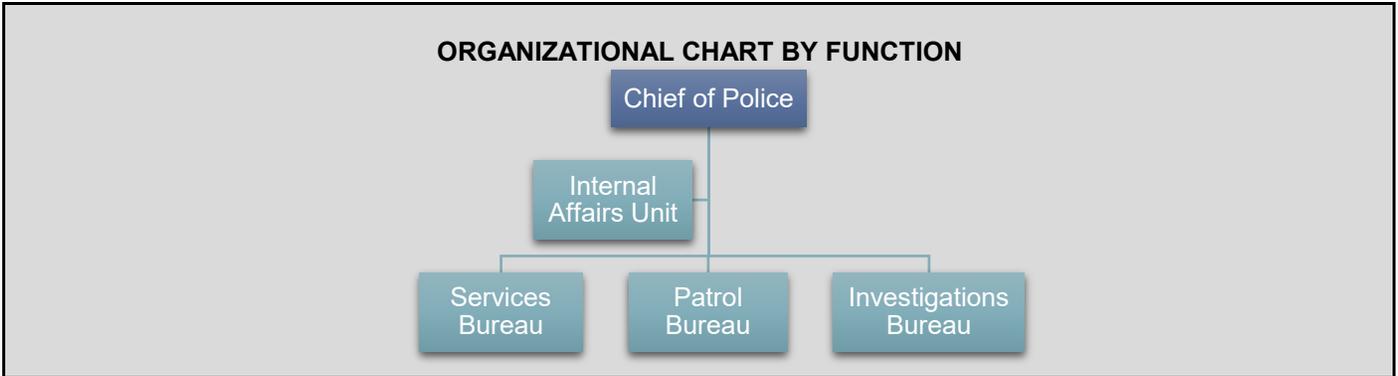
- Excessive speed
- Moving violations, including running red lights and stop signs

MAJOR BUDGET IMPACTS

- This budget includes moving two positions from a grant fund to the General Fund: Criminal Intelligence Analyst and Criminal Intelligence Supervisor
- The Police Business Manager position was reclassified to a Deputy Director of Police Support Services
- Other increases to employee services include negotiated union contract salary increases approved by City Council and increases to PERS-Unfunded Liability costs, and workers' compensation insurance rates
- Increase to M & O is due to increases to the following two negotiated contracts:
 - San Diego Humane Society - Animal Control
 - Body Worn Camera and officer safety equipment
- Increase in internal service charges, primarily building maintenance, fleet 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.

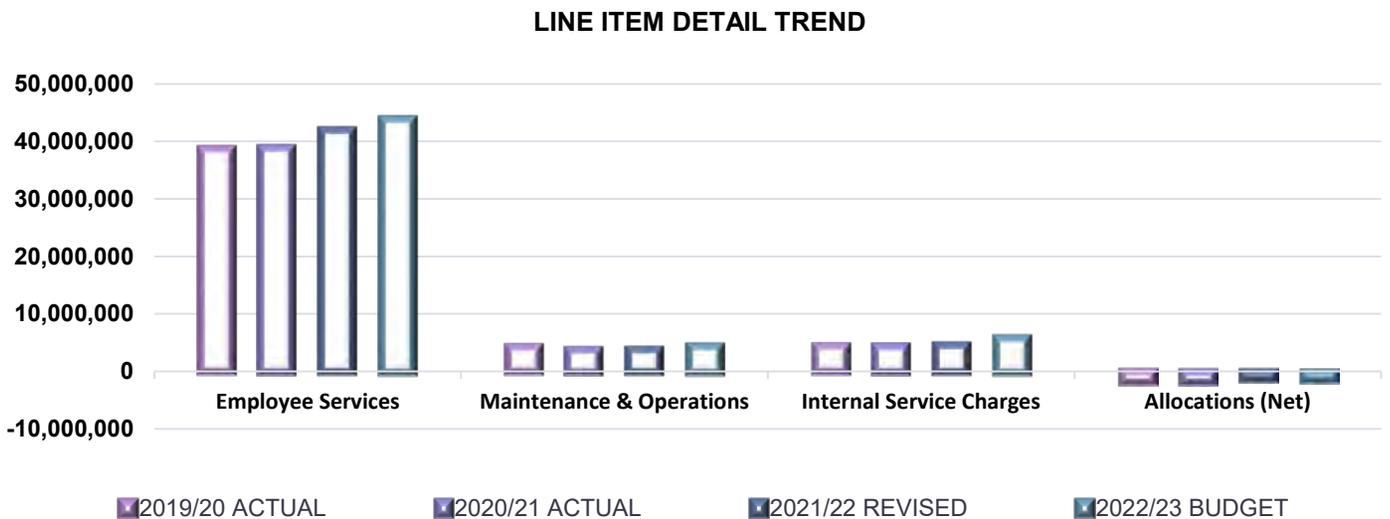
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

POLICE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	217.0	210.0	216.0	218.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	12.1	4.1	4.1	4.1
Department Total	<u>229.1</u>	<u>214.1</u>	<u>220.1</u>	<u>222.1</u>
BUDGET:				
Employee Services	\$38,533,100	\$38,748,132	\$41,861,960	\$43,776,650
Maintenance & Operations	4,280,379	3,877,491	3,902,870	4,531,860
Internal Service Charges	4,419,925	4,482,460	4,588,910	5,988,270
Allocations (Net)	<u>(1,798,633)</u>	<u>(1,782,699)</u>	<u>(1,256,570)</u>	<u>(1,357,420)</u>
Total Budget	<u>\$45,434,771</u>	<u>\$45,325,384</u>	<u>\$49,097,170</u>	<u>\$52,939,360</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-500	POLICE				
5001	REGULAR FULL-TIME	\$20,485,836	\$20,673,274	\$22,869,430	\$23,183,270
5002	CONTRACT/GRANT FUNDED	6,514	361	0	0
5004	TEMPORARY PART-TIME	235,427	102,551	82,580	82,580
5020	OVERTIME	3,272,776	2,645,701	1,777,280	1,777,280
5025	OTHER EMPLOYEE OVERHEAD	668,802	645,349	674,750	672,030
5026	PERS-NORMAL COST	3,606,291	3,753,359	4,069,920	4,050,490
5029	PERS-UNFUNDED LIABILITY	6,098,712	6,823,363	7,578,220	8,524,070
5027	MEDICAL	2,228,232	2,140,190	2,528,480	2,585,540
5028	WORKERS' COMPENSATION	1,773,012	1,817,240	2,114,540	2,719,480
5030	FLEXIBLE BENEFITS	157,498	146,743	166,760	181,910
	TOTAL, EMPLOYEE SERVICES	38,533,100	38,748,132	41,861,960	43,776,650
5101	OFFICE/OPERATING SUPPLIES	470,041	398,921	625,330	625,330
5105	SAFETY EQUIPMENT	354,511	345,065	321,330	749,650
5126	MAINTENANCE OF EQUIPMENT	20,185	27,477	21,160	21,160
5131	PROFESSIONAL SERVICES/CONTRACTS	2,477,472	2,348,650	2,288,050	2,488,720
5160	TRAINING AND MEETINGS	150,302	76,526	100,000	100,000
5161	MILEAGE REIMBURSEMENT	0	346	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	23,414	27,371	12,180	12,180
5167	ADVERTISING & PRINTING	329	0	15,000	15,000
5169	OTHER INSURANCE	61,982	30,260	77,760	77,760
5170	UTILITIES	2,288	1,967	3,000	3,000
5173	OTHER TELEPHONE	90,522	66,814	126,160	126,160
5180	RENT	43,981	19,347	9,140	9,140
5184	TUITION	74,504	76,151	75,000	75,000
5190	OTHER EXPENSE	62,185	46,412	48,130	48,130
5193	SOFTWARE	154,119	151,520	134,130	134,130
5194	MINOR OFFICE EQUIPMENT	293,696	260,665	45,000	45,000

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-500 POLICE					
5501	INTEREST	848	0	0	0
TOTAL, M & O		4,280,379	3,877,491	3,902,870	4,531,860
5125	BUILDING MAINTENANCE	1,225,635	1,279,770	1,337,820	1,458,690
5164	FLEET SERVICES	1,322,440	1,282,770	1,282,770	1,890,020
5165	DUPLICATING	65,415	64,560	59,140	63,110
5172	TELECOMMUNICATIONS	128,615	127,420	139,950	131,430
5174	RADIO COMMUNICATIONS	588,845	583,070	553,910	555,590
5175	MAIL & MOBILE SERVICES	21,745	20,680	47,990	50,760
5178	NETWORK & SYSTEMS ADMINISTRATION	524,845	580,890	603,470	657,810
5183	INSURANCE	542,385	543,300	563,860	1,180,860
TOTAL, INTERNAL SERVICE CHARGES		4,419,925	4,482,460	4,588,910	5,988,270
SUBTOTAL, POLICE		47,233,404	47,108,083	50,353,740	54,296,780
5901	ALLOCATED IN	0	12,807	0	0
5902	ALLOCATED OUT	(1,798,633)	(1,795,506)	(1,256,570)	(1,357,420)
TOTAL, POLICE		\$45,434,771	\$45,325,384	\$49,097,170	\$52,939,360

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FIRE



DESCRIPTION

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

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

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FIRE

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

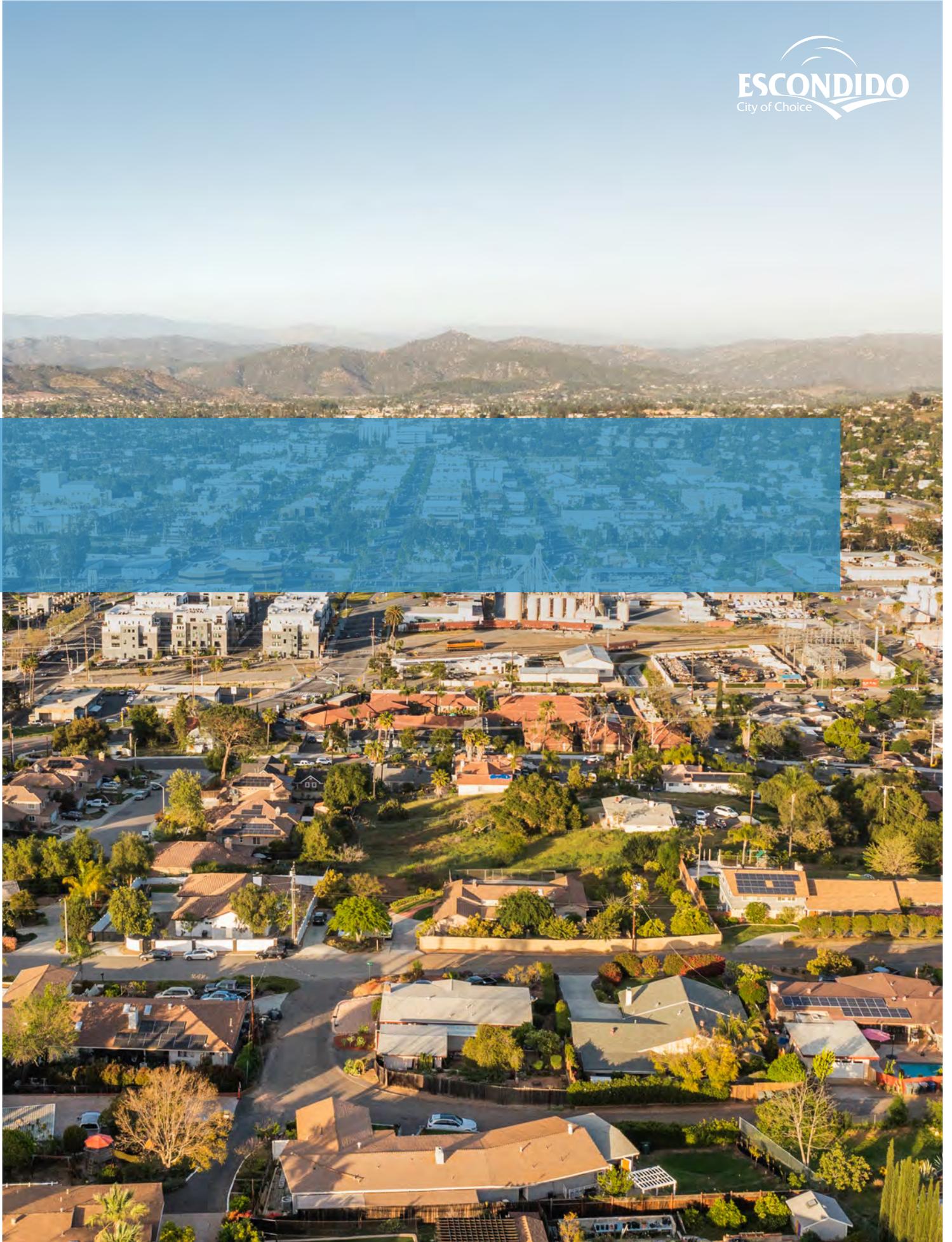
MAJOR BUDGET IMPACTS

- Three of the eighteen Paramedic positions were reclassified to Firefighter/Paramedic positions. The fifteen remaining Paramedic positions were reclassified to EMT/Paramedic positions.
- Increase in Employee Services is primarily due to negotiated salary increases and an increase in PERS-Unfunded Liability costs
- Increase in Operating Supplies, primarily EMS supplies, oxygen and related supplies, pharmaceutical supplies, station supplies, training props and materials and EMS durable supplies due to call volume increases and inflationary driven cost increases
- Increase in Safety Equipment, primarily for aging and failing fire hoses and personal protective equipment (PPE) due to attrition, new hires, and cost increases. PPE is failing at a more rapid rate due to increased call volume
- Increase in Maintenance of Equipment, primarily for training facility maintenance needed immediately for the safety of personnel and other agencies using training facilities and carpet cleaning for seven fire stations

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FIRE

- Increase in Professional Services/Contracts, primarily for quality assurance fee due to an increase in call volume, EMS fee study to defensively determine the appropriate amount the City should be charging for EMS services, first responder wellness app & wellness counseling, standards of coverage study (that has not been completed since 1999) and strategic plan consultant, and training tower pump service contract
- Increase in Training and Meetings for new staff in Prevention
- Increase in Utilities due to increase in rates
- Increase in Other Telephone for mobile data computers
- Increase in Tuition, primarily for training and education course tuition reimbursement for classes needed for professional development and certification
- Increase in Other Expense, primarily FF1 & FF2 certification fees due to new State requirements and certification costs increases
- Added projection for aging gym equipment
- Added various capital outlay items, primarily due to aging and failing equipment
- Increase in internal service charges, primarily building maintenance, fleet services, network & systems administration, and general liability insurance charges
- Increase in allocations out due to increase in budget subtotal



**CITY OF ESCONDIDO
FY 2022/23 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. Emergency Management also collaborates with local, county, state and regional governments as well as private business partners to plan, train and be prepared for major incidents or disasters.

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

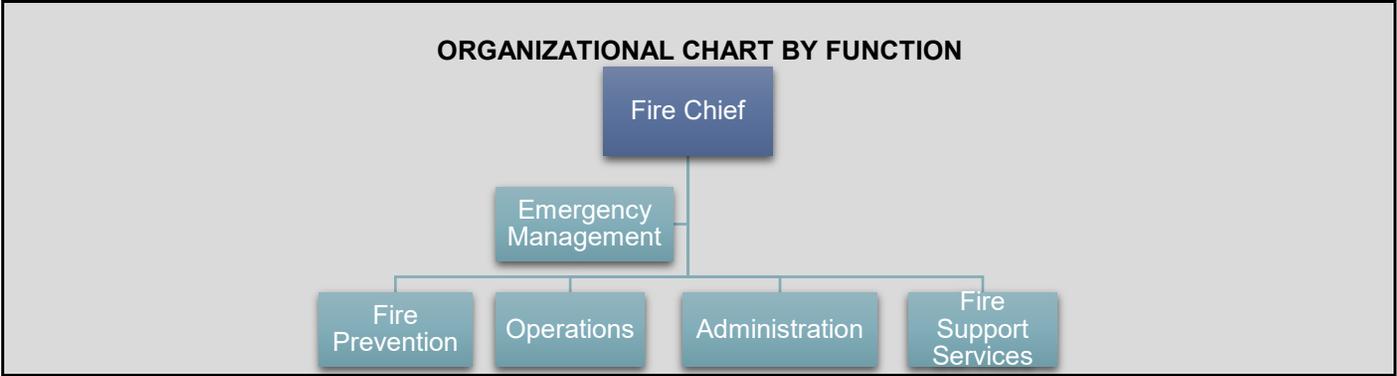
EMERGENCY MANAGEMENT

MAJOR BUDGET IMPACTS

- Increase in salary and PERS-Unfunded Liability costs
- Overall increase in M & O is primarily due to increases in Public Outreach, Trainings, Meetings, and CERT and EOC Operating Supplies projections

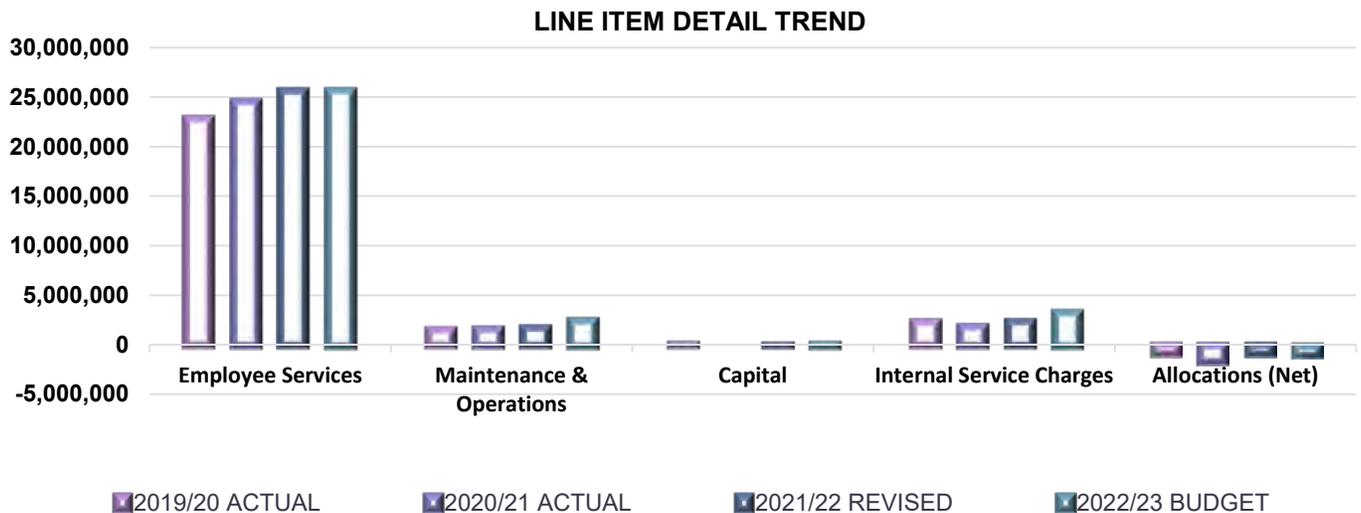
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FIRE/EMERGENCY MANAGEMENT



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	121.0	121.0	123.0	123.0
Regular Part-Time (FTE)	0.8	0.8	0.0	0.0
Temporary Part-Time (FTE)	0.8	0.8	0.8	0.8
Department Total	<u>122.6</u>	<u>122.6</u>	<u>123.8</u>	<u>123.8</u>
BUDGET:				
Employee Services	\$22,778,159	\$24,455,278	\$25,593,830	\$25,602,120
Maintenance & Operations	1,549,613	1,633,518	1,764,710	2,542,660
Capital Outlay	93,744	0	47,000	160,000
Internal Service Charges	2,333,195	1,888,360	2,416,500	3,359,970
Allocations (Net)	<u>(853,734)</u>	<u>(1,648,101)</u>	<u>(857,000)</u>	<u>(943,320)</u>
Total Budget	<u>\$25,900,977</u>	<u>\$26,329,054</u>	<u>\$28,965,040</u>	<u>\$30,721,430</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-600	FIRE				
5001	REGULAR FULL-TIME	\$11,084,940	\$11,211,181	\$12,456,450	\$12,798,830
5003	REGULAR PART-TIME	27,683	28,386	0	0
5004	TEMPORARY PART-TIME	22,720	344,114	15,570	15,570
5020	OVERTIME	3,758,185	4,215,300	3,584,820	2,596,700
5025	OTHER EMPLOYEE OVERHEAD	386,573	399,117	388,400	392,250
5026	PERS-NORMAL COST	2,046,889	2,207,844	2,334,500	2,338,410
5029	PERS-UNFUNDED LIABILITY	3,124,900	3,517,356	4,044,300	4,670,290
5027	MEDICAL	1,377,845	1,361,664	1,557,340	1,568,480
5028	WORKERS' COMPENSATION	747,789	966,141	1,001,080	999,900
5030	FLEXIBLE BENEFITS	62,862	63,223	67,350	69,900
	TOTAL, EMPLOYEE SERVICES	22,640,386	24,314,326	25,449,810	25,450,330
5101	OFFICE/OPERATING SUPPLIES	499,133	561,630	493,500	654,260
5105	SAFETY EQUIPMENT	111,705	128,785	149,000	310,500
5111	GAS	0	3,617	1,950	0
5118	MISCELLANEOUS MOTIVE	160	7,278	11,000	300
5126	MAINTENANCE OF EQUIPMENT	56,558	54,514	74,750	115,250
5131	PROFESSIONAL SERVICES/CONTRACTS	525,205	529,357	618,660	925,030
5148	PERMITS	4,463	2,420	3,500	0
5160	TRAINING AND MEETINGS	22,426	15,703	20,600	28,250
5161	MILEAGE REIMBURSEMENT	32	622	0	0
5162	DUES AND SUBSCRIPTIONS	5,754	5,367	6,600	10,450
5167	ADVERTISING AND PRINTING	727	337	430	500
5168	PERMITS	0	0	0	3,500
5170	UTILITIES	201,816	214,769	240,000	296,630
5171	WATER	7,437	6,841	8,500	7,500
5173	OTHER TELEPHONE	33,460	28,494	34,240	54,500
5184	TUITION	41,545	28,933	33,000	45,000
5190	OTHER EXPENSE	4,268	3,115	15,350	23,000

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-600	FIRE				
5193	SOFTWARE	21,608	32,831	30,200	31,840
5194	MINOR OFFICE EQUIPMENT	0	0	0	5,000
	TOTAL, M & O	1,536,295	1,624,614	1,741,280	2,511,510
5209	OTHER CAPITAL OUTLAY	93,744	0	47,000	160,000
	TOTAL, CAPITAL OUTLAY	93,744	0	47,000	160,000
5125	BUILDING MAINTENANCE	317,185	342,330	335,230	402,340
5164	FLEET SERVICES	1,290,325	826,790	1,290,320	1,897,570
5165	DUPLICATING	12,020	20,640	14,700	21,550
5172	TELECOMMUNICATIONS	95,935	50,330	62,810	57,200
5174	RADIO COMMUNICATIONS	204,705	206,970	200,430	200,730
5175	MAIL & MOBILE SERVICES	12,325	19,960	10,390	11,270
5178	NETWORK & SYSTEMS ADMINISTRATION	124,810	137,870	170,210	198,610
5183	INSURANCE	243,625	243,430	294,480	532,860
	TOTAL, INTERNAL SERVICE CHARGES	2,300,930	1,848,320	2,378,570	3,322,130
	SUBTOTAL, FIRE	26,571,355	27,787,260	29,616,660	31,443,970
5902	ALLOCATED OUT	(853,734)	(1,648,101)	(857,000)	(943,320)
	TOTAL, FIRE	\$25,717,621	\$26,139,159	\$28,759,660	\$30,500,650

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-601	FIRE/EMERGENCY MANAGEMENT				
5001	REGULAR FULL-TIME	\$90,052	\$95,183	\$93,830	\$100,210
5004	TEMPORARY PART-TIME	5,103	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,280	3,331	3,080	3,160
5026	PERS-NORMAL COST	9,748	10,366	10,360	10,580
5029	PERS-UNFUNDED LIABILITY	23,930	25,870	29,820	31,020
5028	WORKERS' COMPENSATION	1,028	1,453	1,980	1,610
5030	FLEXIBLE BENEFITS	4,633	4,747	4,950	5,210
	TOTAL, EMPLOYEE SERVICES	137,773	140,951	144,020	151,790
5101	OFFICE/OPERATING SUPPLIES	4,776	3,314	6,500	9,500
5160	TRAINING AND MEETINGS	600	33	1,000	2,000
5161	MILEAGE REIMBURSEMENT	65	0	50	100
5162	DUES & SUBSCRIPTIONS	225	275	280	700
5167	ADVERTISING AND PRINTING	4,069	1,641	11,700	14,700
5173	OTHER TELEPHONE	1,561	1,000	1,000	1,000
5184	TUITION	0	20	500	750
5190	OTHER EXPENSE	1,721	2,171	2,400	2,400
5193	SOFTWARE	300	450	0	0
	TOTAL, M & O	13,317	8,904	23,430	31,150
5178	NETWORK & SYSTEMS ADMINISTRATION	32,265	40,040	37,930	37,840
	TOTAL, INTERNAL SERVICE CHARGES	32,265	40,040	37,930	37,840
	TOTAL, FIRE/EMERGENCY MANAGEMENT	\$183,356	\$189,895	\$205,380	\$220,780

**CITY OF ESCONDIDO
FY 2022/23 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

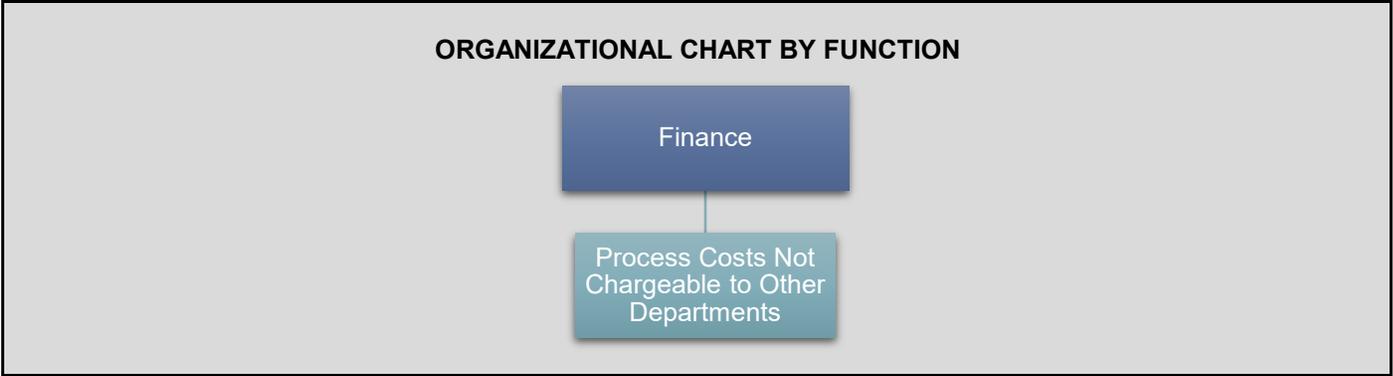
To account for contingencies for contractual salary and benefit obligations and other expenditures that are not directly chargeable to other General Fund departments.

MAJOR BUDGET IMPACTS

- Included funds to offset Cost Savings Reductions in various General Fund departments for flexibility in managing resources
- 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).
- Increase in amount projected for Election costs: Two potential ballot measures, if approved by City Council, and Mayor, District One and District Two Councilmember seats that are up for reelection
- Increase in internal service charges, primarily general liability insurance charges

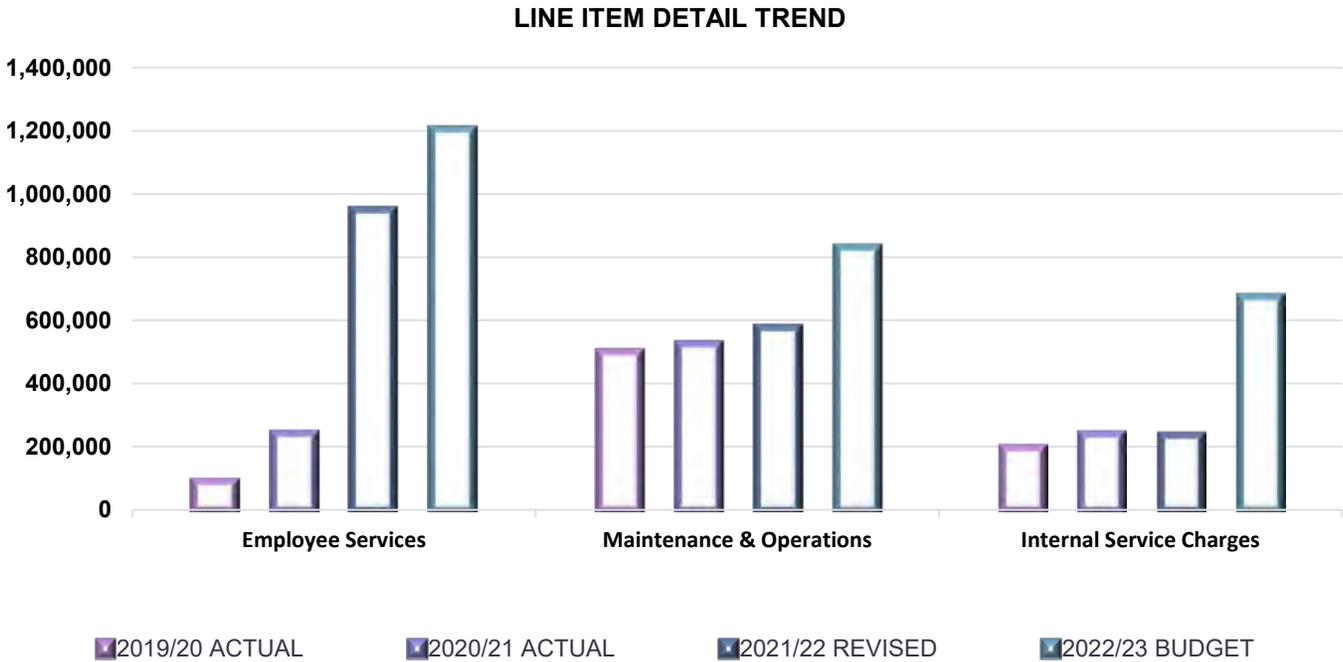
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

NON-DEPARTMENTAL



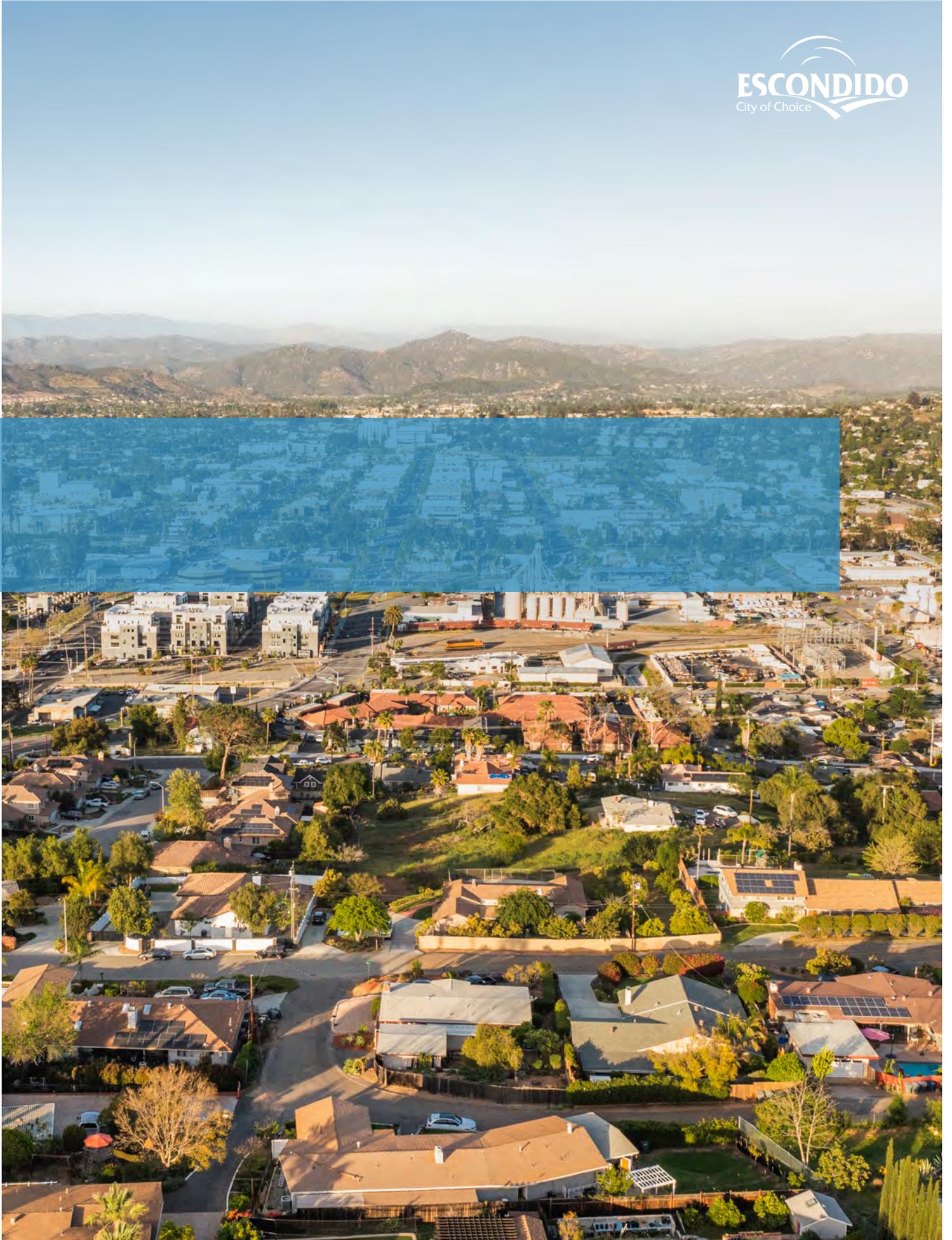
BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Employee Services	\$91,010	\$244,402	\$950,000	\$1,205,000
Maintenance & Operations	497,801	525,151	578,100	832,320
Internal Service Charges	196,455	242,810	238,050	676,170
Total Budget	<u>\$785,266</u>	<u>\$1,012,363</u>	<u>\$1,766,150</u>	<u>\$2,713,490</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-701 NON-DEPARTMENTAL					
5001	REGULAR FULL-TIME	\$0	\$0	\$730,000	\$980,000
5026	REPLACEMENT BENEFIT CONTRIBUTION	91,010	223,392	220,000	225,000
5029	PERS-UNFUNDED LIABILITY	0	21,010	0	0
TOTAL, EMPLOYEE SERVICES		91,010	244,402	950,000	1,205,000
5131	PROFESSIONAL SERVICES	74,242	232	100,300	300
5170	UTILITIES	0	574	1,000	1,000
5190	OTHER EXPENSES	346,055	401,208	376,800	726,020
5193	SOFTWARE	77,504	123,138	100,000	105,000
TOTAL, M & O		497,801	525,151	578,100	832,320
5164	FLEET SERVICES	25,490	24,730	29,030	27,870
5165	DUPLICATING	2,650	2,650	2,650	2,650
5178	NETWORK & SYSTEMS ADMINISTRATION	20,650	67,760	58,180	60,930
5183	INSURANCE	147,665	147,670	148,190	584,720
TOTAL, INTERNAL SERVICE CHARGES		196,455	242,810	238,050	676,170
TOTAL, NON-DEPARTMENTAL		\$785,266	\$1,012,363	\$1,766,150	\$2,713,490



CITY OF ESCONDIDO
FY 2022/23 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

- Change in method for budgeting for this department. Staff support for community events is projected, but not included budget amount.
- Increase in amounts projected for Cruisin' Grand and community fireworks

CITY OF ESCONDIDO
FY 2022/23 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 (CCA), 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

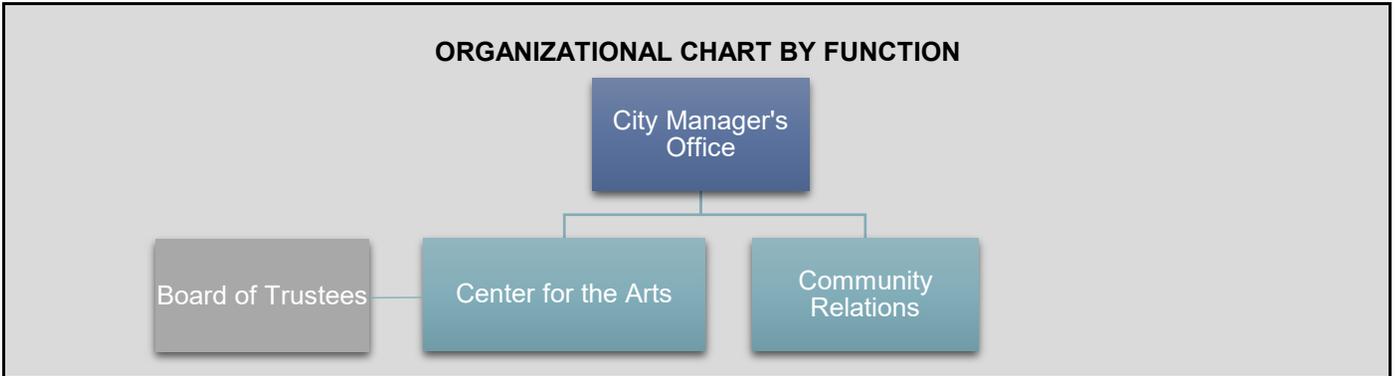
To account for transactions related to the operations of the California Center for the Arts Escondido, which is managed by the Center for the Arts Foundation

MAJOR BUDGET IMPACTS

- Management fee projection is based on Fiscal Year 2020/21 actual amount paid of \$788,370, less \$133,000
- Projected increase in Utilities due to increase in rates
- Increase in internal service charges, primarily building maintenance and network & systems administration charges

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

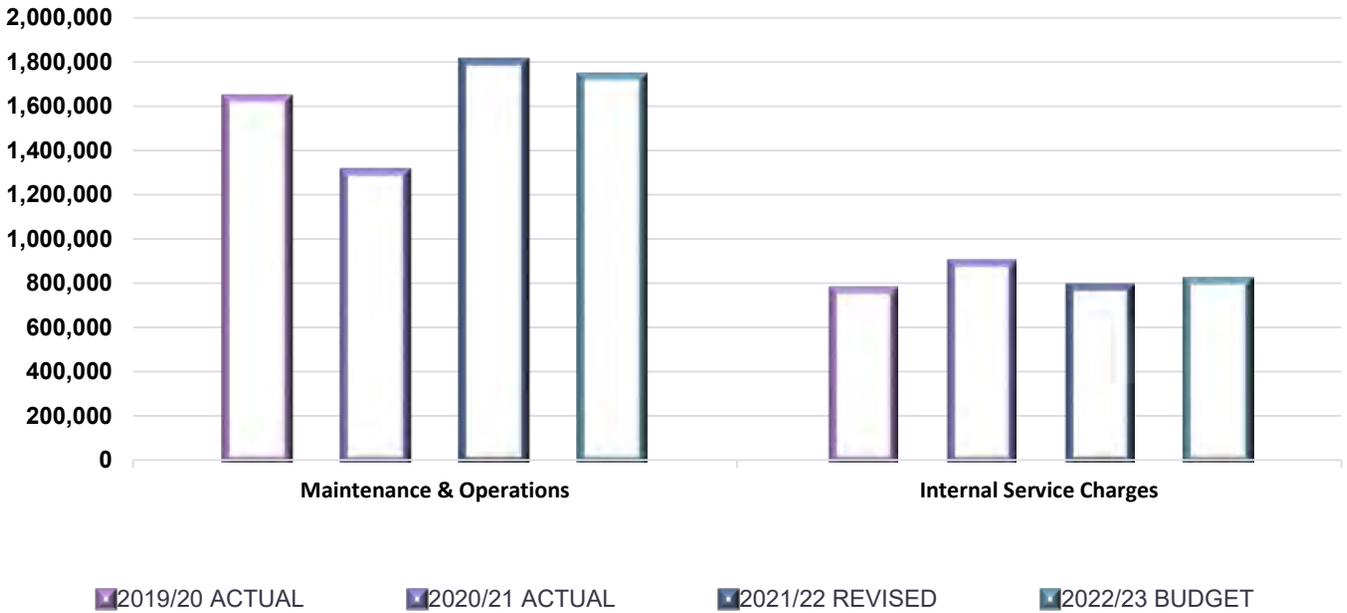
COMMUNITY RELATIONS AND CENTER FOR THE ARTS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$1,634,957	\$1,298,259	\$1,800,500	\$1,732,370
Internal Service Charges	769,450	888,370	782,480	815,360
Total Budget	<u>\$2,404,406</u>	<u>\$2,186,629</u>	<u>\$2,582,980</u>	<u>\$2,547,730</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
001-705 COMMUNITY RELATIONS				
5131 PROFESSIONAL SERVICES	\$32,000	\$4,963	\$170,300	\$67,000
TOTAL, COMMUNITY RELATIONS	\$32,000	\$4,963	\$170,300	\$67,000

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
001-140	CENTER FOR THE ARTS				
5131	PROFESSIONAL SERVICES/CONTRACTS	\$788,365	\$788,370	\$800,200	\$655,370
5170	UTILITIES	810,367	502,815	630,000	810,000
5190	OTHER EXPENSE	0	0	200,000	200,000
5525	LOAN PRINCIPAL EXPENSE	4,225	2,112	0	0
	TOTAL, M & O	1,602,957	1,293,296	1,630,200	1,665,370
5125	BUILDING MAINTENANCE	654,025	750,780	682,860	713,270
5172	TELECOMMUNICATIONS	41,860	59,680	24,780	24,300
5178	NETWORK & SYSTEMS ADMINISTRATION	73,565	77,910	74,840	77,790
	TOTAL, INTERNAL SERVICE CHARGES	769,450	888,370	782,480	815,360
	TOTAL, CENTER FOR THE ARTS	\$2,372,406	\$2,181,666	\$2,412,680	\$2,480,730



Special Revenue Funds



**CITY OF ESCONDIDO
FY 2022/23 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	\$112,400
TOTAL, Sources	<u><u>\$112,400</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$12,000
Allocations	100,400
TOTAL, Uses	<u><u>\$112,400</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

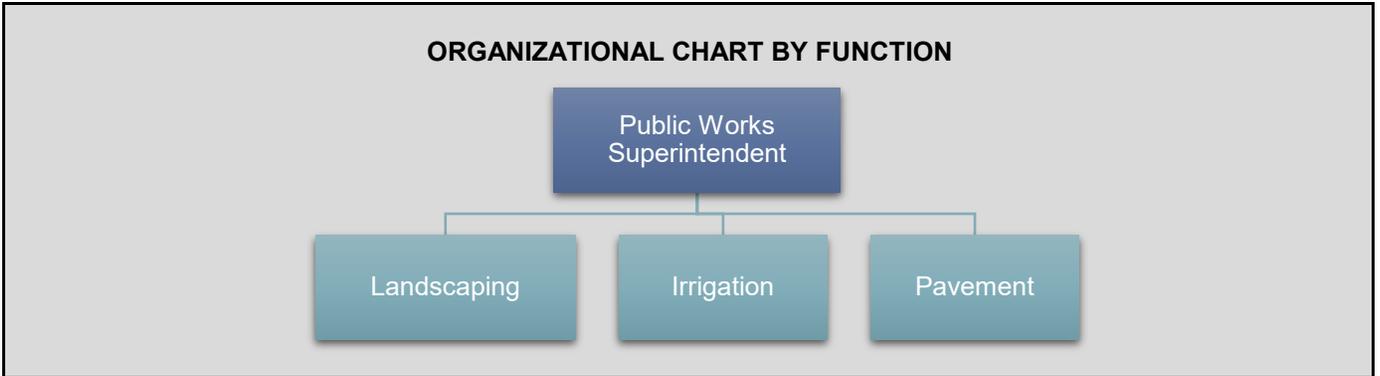
Maintain seven downtown public parking lots establishing the Vehicle Parking District for safety and appearance.

MAJOR BUDGET IMPACTS

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

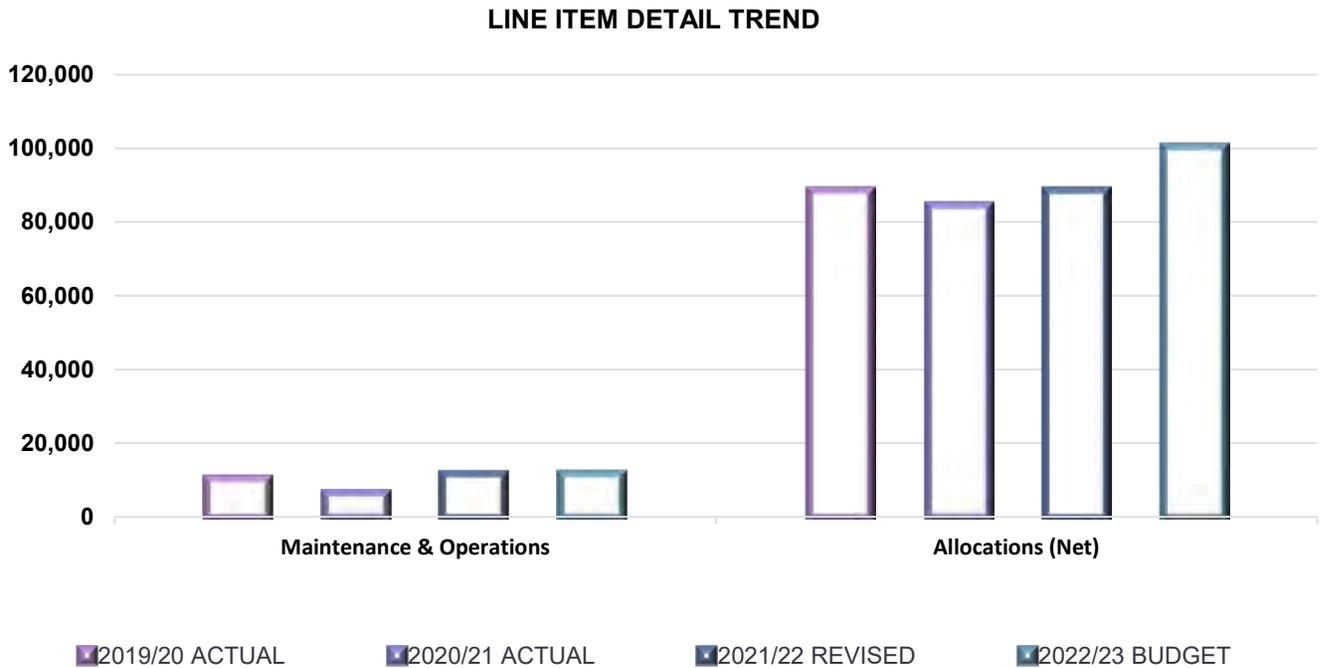
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$10,688	\$6,783	\$12,000	\$12,000
Allocations (Net)	88,405	84,370	88,540	100,400
Total Budget	<u>\$99,093</u>	<u>\$91,153</u>	<u>\$100,540</u>	<u>\$112,400</u>



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
107-409	VEHICLE PARKING DISTRICT				
5101	OFFICE & OPERATING SUPPLIES	\$0	\$0	\$200	\$200
5170	UTILITIES	5,607	3,151	5,800	5,800
5171	WATER	5,081	3,633	6,000	6,000
	TOTAL, M & O	10,688	6,783	12,000	12,000
	SUBTOTAL, VEHICLE PARKING DISTRICT	10,688	6,783	12,000	12,000
5901	ALLOCATED IN	88,405	84,370	88,540	100,400
	TOTAL, VEHICLE PARKING DISTRICT	\$99,093	\$91,153	\$100,540	\$112,400

**CITY OF ESCONDIDO
FY 2022/23 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	\$783,440
Cart Rental	246,800
Golf Merchandise Sales	51,490
Food and Beverage Rent	15,260
Other Revenue	5,370
TOTAL, Sources	<u><u>\$1,102,360</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$937,960
Add to Available Fund Balance	164,400
TOTAL, Uses	<u><u>\$1,102,360</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

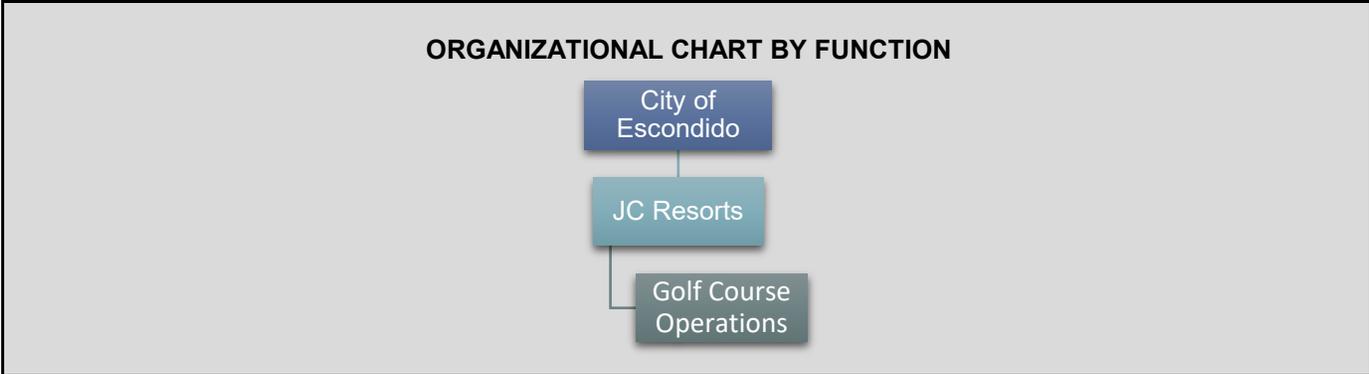
- Continue to increase exposure to new golfers, foot golfers, and disc golfers
- Improve repeat returns through advertising, JC player specials and daily offers
- Bring in more leagues and tournaments
- Continue to bring in creative sporting events as well as special events to increase revenue

MAJOR BUDGET IMPACTS

- Approximately \$177,000 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
- \$164,400 projected addition to fund balance

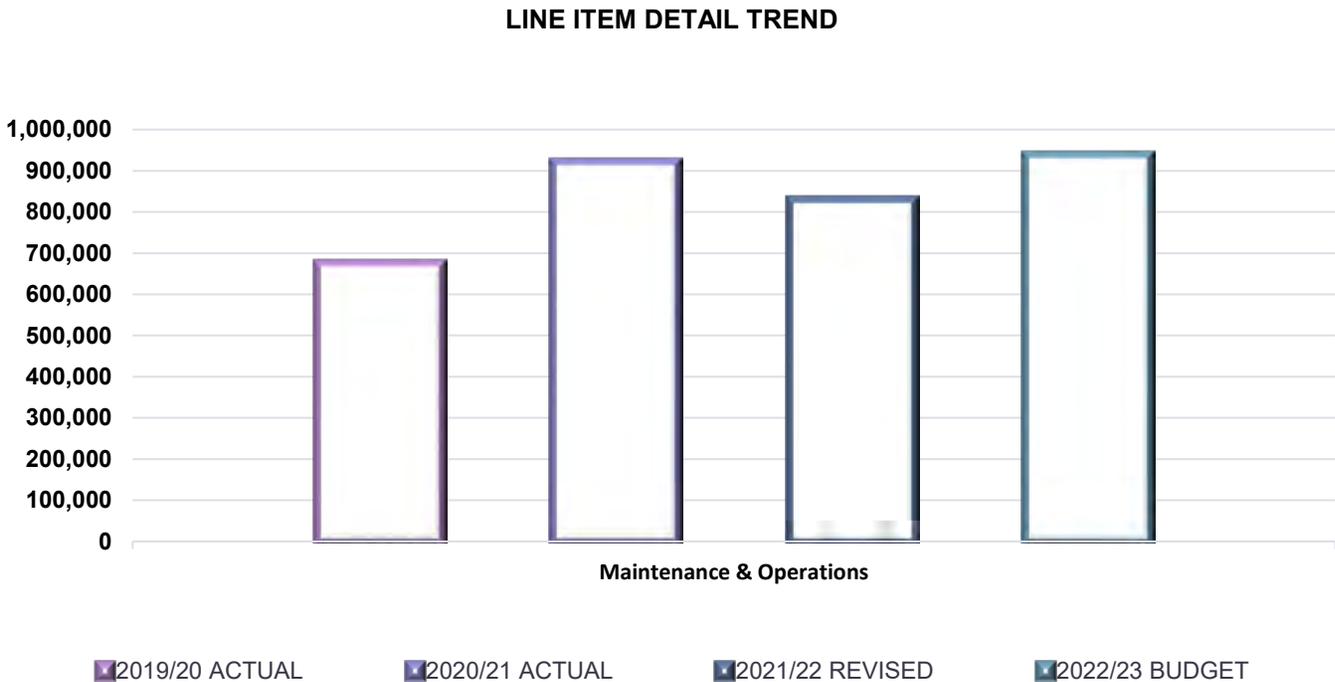
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$674,922	\$921,477	\$829,120	\$937,960



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
553-130	REIDY CREEK GOLF COURSE				
5118	MISCELLANEOUS MOTIVE	\$9,570	\$11,181	\$10,290	\$10,290
5131	PROFESSIONAL SERVICES	85,177	91,051	93,000	96,910
5155	GOLF SHOP OPERATIONS	188,616	285,979	248,220	296,700
5156	GOLF COURSE MAINTENANCE	296,404	394,335	364,260	401,930
5157	GOLF COURSE GENERAL AND ADMIN	68,956	81,307	76,250	85,830
5158	GOLF COURSE MERCHANDISE	19,470	48,232	27,300	32,440
5169	OTHER INSURANCE	6,729	9,392	9,800	13,860
	TOTAL, M & O	674,922	921,477	829,120	937,960
	TOTAL, REIDY CREEK GOLF COURSE	\$674,922	\$921,477	\$829,120	\$937,960

**CITY OF ESCONDIDO
 FY 2022/23 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:

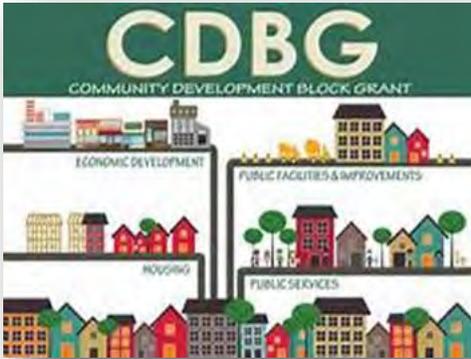
	Grant	\$1,800,000
	TOTAL, Sources	<u><u>\$1,800,000</u></u>

Uses of Funds:

	<u>Operating Budget</u>	
	Employee Services	\$354,860
	Maintenance and Operations	28,270
	Internal Service Charges	37,900
	Allocations	(96,030)
	TOTAL, Operating Budget	<u>325,000</u>
	CDBG Capital Projects	1,170,000
	CDBG Fair Housing Contract	35,000
	CDBG Public Service	270,000
	TOTAL, Uses	<u><u>\$1,800,000</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

- The Program Administrator position was reclassified to a Management Analyst position in order to build capacity and bring resources to focus on the community's desire to address homelessness through flexibility and teamwork.

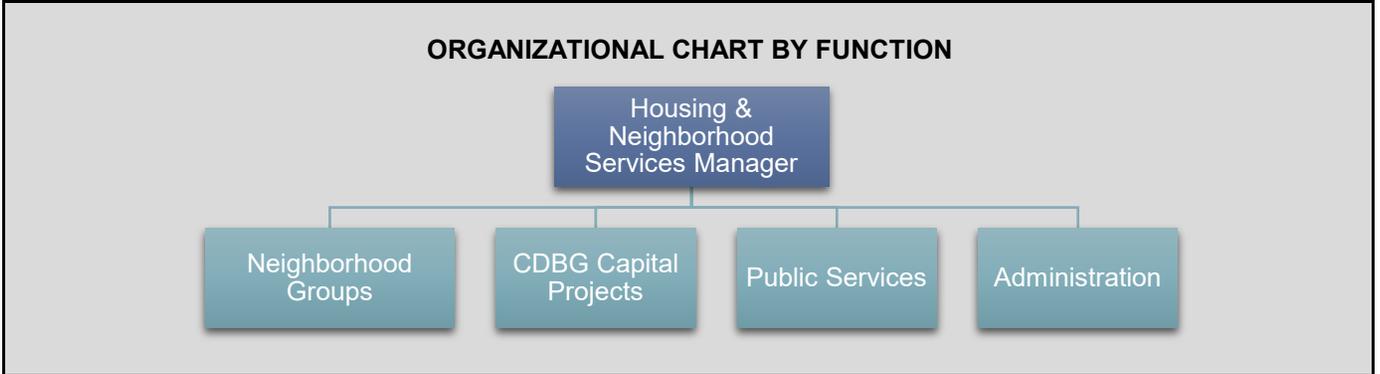
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN

- Increase in M & O due to need for additional training for new staff and potential new initiatives, and professional services to allow better contracting oversight
- Increase in internal service charges, primarily building maintenance, network & systems administration, and general liability insurance
- Increase in Allocations In from Successor Agency-Housing for services to be provided by Housing & Neighborhood Services Manager and increase in allocations out to CDBG Capital Projects
- Approximately \$83,000 increase in projected grant revenue

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

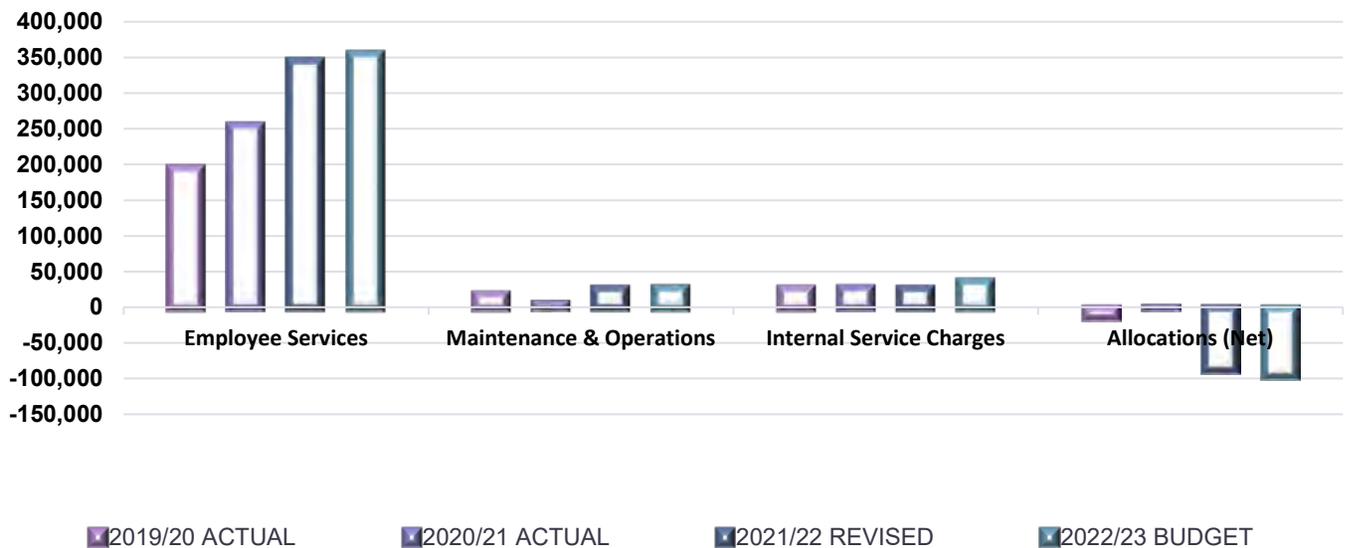
COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Grant Funded	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	\$194,706	\$254,794	\$344,140	\$354,860
Maintenance & Operations	19,794	5,585	27,050	28,270
Internal Service Charges	27,615	28,240	27,060	37,900
Allocations (Net)	<u>(13,391)</u>	<u>585</u>	<u>(87,460)</u>	<u>(96,030)</u>
Total Budget	<u>\$228,724</u>	<u>\$289,203</u>	<u>\$310,790</u>	<u>\$325,000</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
116-109 CDBG ADMIN					
5002	CONTRACT/GRANT FUNDED	\$101,602	\$148,130	\$201,340	\$213,350
5020	OVERTIME	298	120	0	0
5025	OTHER EMPLOYEE OVERHEAD	4,194	5,468	6,790	6,640
5026	PERS-NORMAL COST	11,460	16,795	21,950	22,260
5029	PERS-UNFUNDED LIABILITY	47,735	51,620	61,980	61,120
5027	MEDICAL	21,937	24,760	40,120	39,970
5028	WORKERS' COMPENSATION	1,196	2,321	4,200	3,390
5030	FLEXIBLE BENEFITS	6,285	5,580	7,760	8,130
TOTAL, EMPLOYEE SERVICES		194,706	254,794	344,140	354,860
5101	OFFICE/OPERATING SUPPLIES	1,152	1,223	2,220	2,550
5126	MAINTENANCE OF EQUIPMENT	0	0	1,500	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	14,832	571	9,580	11,750
5160	TRAINING AND MEETINGS	2,126	930	1,750	3,000
5161	MILEAGE REIMBURSEMENT	0	0	500	500
5162	DUES AND SUBSCRIPTIONS	500	204	900	1,000
5166	OTHER DUPLICATING	0	0	750	500
5167	ADVERTISING AND PRINTING	993	2,008	2,750	2,750
5173	OTHER TELEPHONE	190	648	3,000	2,220
5190	OTHER EXPENSE	0	0	4,100	3,000
TOTAL, M & O		19,794	5,585	27,050	28,270
5125	BUILDING MAINTENANCE	9,475	9,400	9,710	12,160
5164	FLEET SERVICES	2,070	3,240	1,940	970
5165	DUPLICATING	1,170	930	1,210	1,190
5172	TELECOMMUNICATIONS	1,065	1,100	1,120	710
5175	MAIL & MOBILE SERVICES	1,550	550	270	290
5178	NETWORK & SYSTEMS ADMINISTRATION	5,165	5,840	5,340	12,030

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
116-109 CDBG ADMIN				
5183 INSURANCE	7,120	7,180	7,470	10,550
TOTAL, INTERNAL SERVICE CHARGES	27,615	28,240	27,060	37,900
SUBTOTAL, CDBG/ADMIN	242,115	288,618	398,250	421,030
5901 ALLOCATED IN	79,642	88,776	77,750	88,680
5902 ALLOCATED OUT	(93,033)	(88,191)	(165,210)	(184,710)
TOTAL, CDBG ADMIN	\$228,724	\$289,203	\$310,790	\$325,000

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Special Revenue Fund Sources and Uses**

LANDSCAPE MAINTENANCE DISTRICT

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

Sources of Funds:

Assessments	\$939,140
Charges to Departments	8,940
Use of Available Fund Balance	387,980
TOTAL, Sources	<u><u>\$1,336,060</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$1,116,460
Internal Service Charges	5,400
Allocations	214,200
TOTAL, Uses	<u><u>\$1,336,060</u></u>

LANDSCAPE MAINTENANCE DISTRICT (LMD)



DESCRIPTION

A Landscape Maintenance District (LMD) is a financing mechanism utilized when the development of a neighborhood in the community is identified with a special benefit by certain improvements such as landscaping. Pursuant to the terms of the State of California “Landscaping and Lighting Act of 1972” the City of Escondido Landscape Maintenance Assessment District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones in 2021.

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

Landscape design and maintenance standards in the LMD have evolved since its formation in 1986 with the need to look more closely at water conservation and landscape design that supports this conservation effort. In addition to designing landscaping to include more drought tolerant plant material the City has made efforts to be more efficient in the use of water on existing landscaping. Starting in 2016, the City took advantage of rebate programs offered by the Metropolitan Water District to purchase web-based irrigation controllers and water-efficient irrigation nozzles for use in the LMD that will reduce water use and the related costs. The City anticipates using cost savings to continue the plant replacement process utilizing drought tolerant vegetation and water-efficient irrigation within each zone as budgets allow.

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT (LMD)

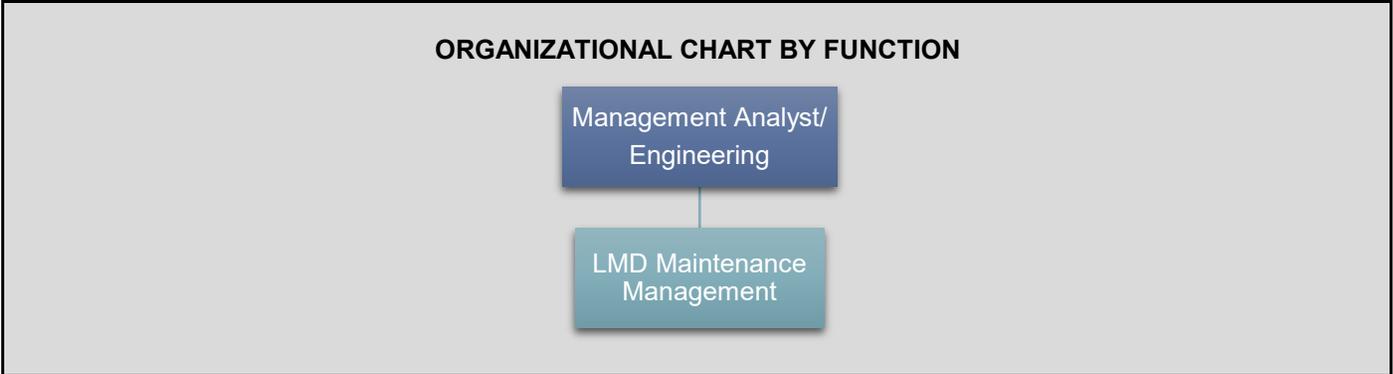
- Develop and monitor the LMD budget to ensure adequate funding for the administration and maintenance of each LMD zone
- Provide administrative services to developers requesting annexation of their properties into the City's LMD
- Respond to inquiries from property owners within the LMD in a timely,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

MAJOR BUDGET IMPACTS

- Increase in M & O, primarily professional services due to additional tree maintenance, landscape renovation and miscellaneous maintenance in various zones
- Increase in allocations in from the Engineering
- \$79,000 increase in assessment revenue is projected due to a higher Consumer Price Index percentage
- Use of approximately \$388,000 in available fund balance

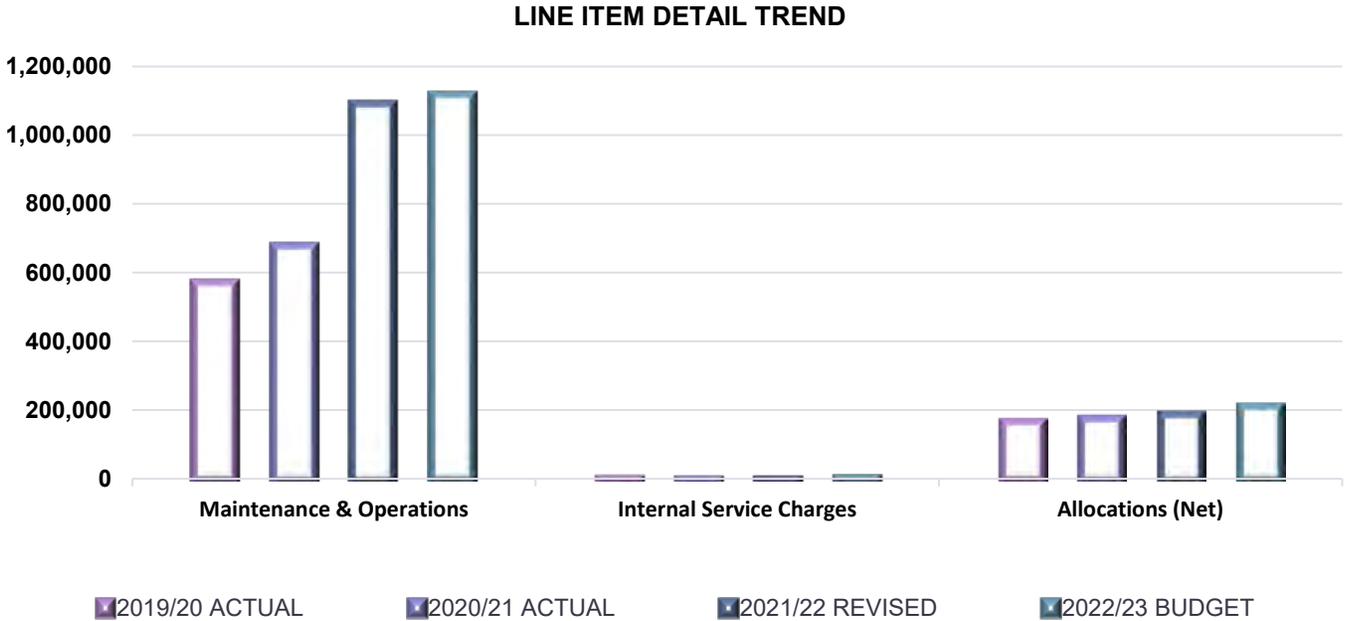
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT



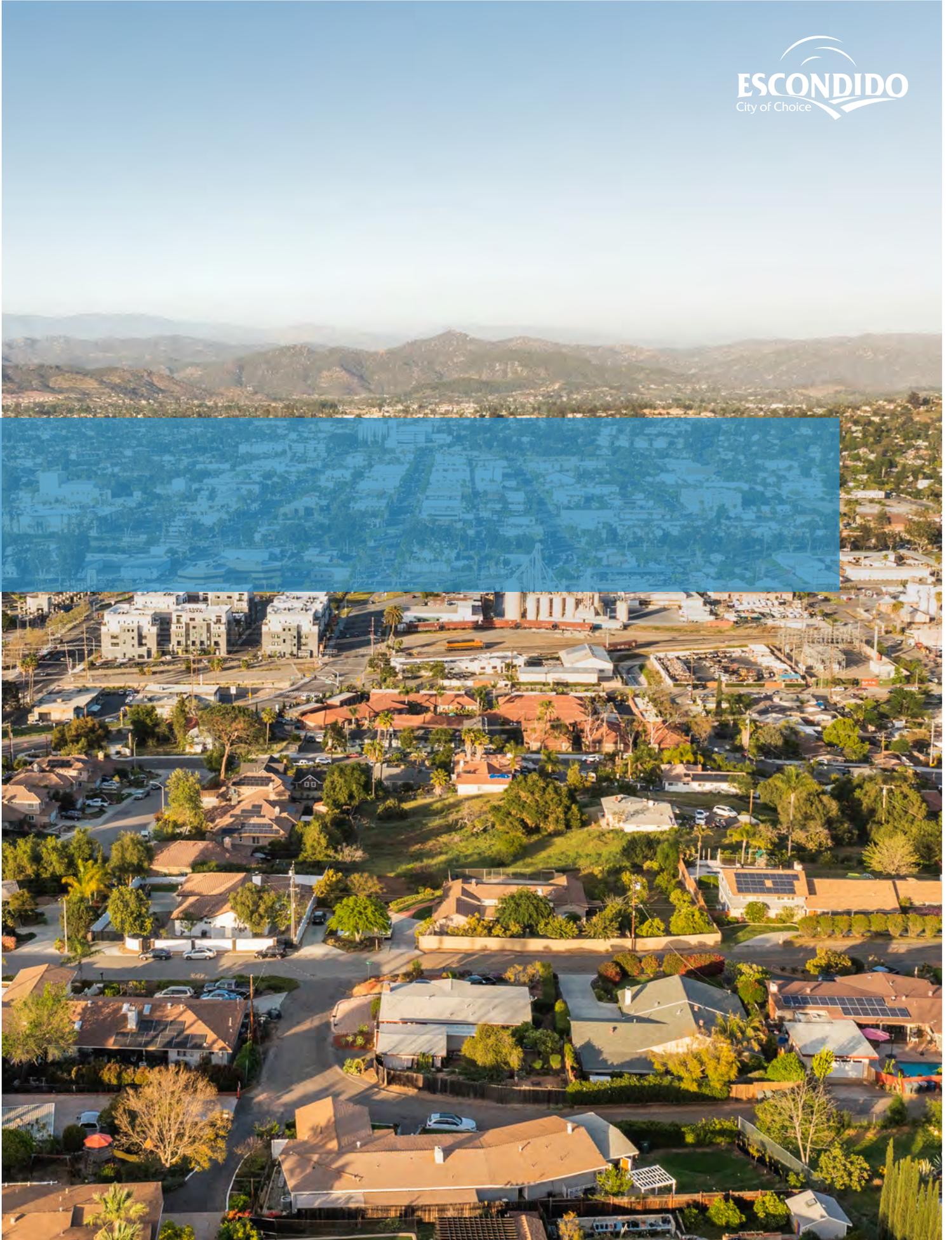
BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$569,598	\$676,761	\$1,091,610	\$1,116,460
Internal Service Charges	3,435	3,430	4,080	5,400
Allocations (Net)	169,045	179,153	194,220	214,200
Total Budget	<u>\$742,078</u>	<u>\$859,344</u>	<u>\$1,289,910</u>	<u>\$1,336,060</u>



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
123-795 LANDSCAPE MAINTENANCE DISTRICT				
5131 PROFESSIONAL SERVICES	\$355,662	\$415,826	\$670,020	\$697,110
5170 UTILITIES	6,308	6,337	15,370	15,380
5171 WATER	204,628	254,598	400,740	398,490
5173 OTHER TELEPHONE	3,000	0	5,480	5,480
TOTAL, M & O	569,598	676,761	1,091,610	1,116,460
5183 INSURANCE	3,435	3,430	4,080	5,400
TOTAL, INTERNAL SERVICE CHARGES	3,435	3,430	4,080	5,400
SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT	573,033	680,191	1,095,690	1,121,860
5901 ALLOCATED IN	169,045	179,153	194,220	214,200
TOTAL, LANDSCAPE MAINTENANCE DISTRICT	\$742,078	\$859,344	\$1,289,910	\$1,336,060



**CITY OF ESCONDIDO
 FY 2022/23 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	\$400,000
Transfer from General Fund	25,000
Sale of Property	100,000
Monitoring Fee	1,000
TOTAL, Sources	<u><u>\$526,000</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$442,300
Maintenance and Operations	124,550
Internal Service Charges	31,300
Allocations	(89,030)
TOTAL, Operating Budget	<u>509,120</u>
Housing Programs/Future Development	16,880
TOTAL, Uses	<u><u>\$526,000</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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 publicly 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

- Associate Planner position was reclassified to a Management Analyst I/II

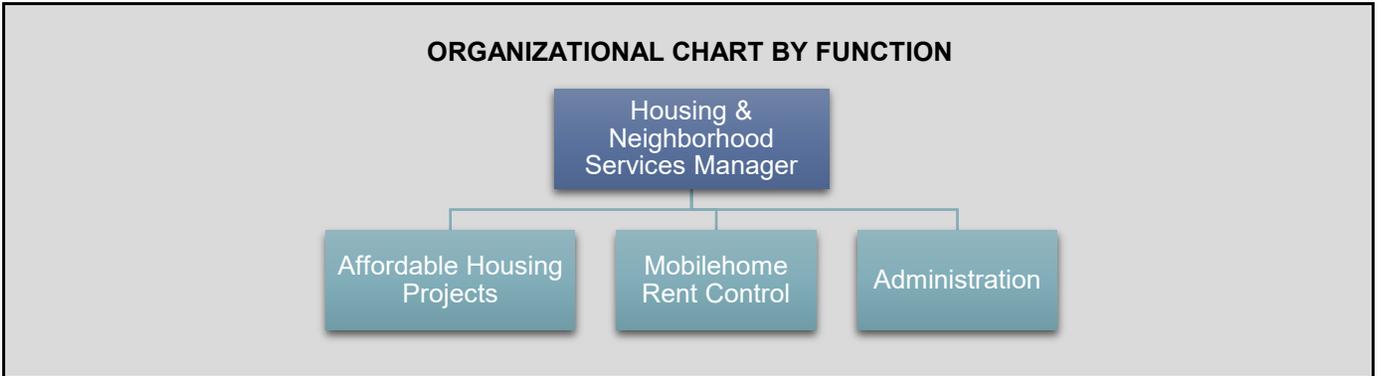
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

SUCCESSOR AGENCY - HOUSING

- Increase in employee services is primarily due to increase in salaries and medical insurance projections due to employee turnover
- Increase in M & O primarily due to an added projection for legal services. Affordable Housing Agreements will be written in conjunction with an outside attorney specializing in affordable housing law. The actual contract will be maintained by the City Attorney's Office.
- Increase in internal service charges, primarily general liability insurance charges
- Added allocation in from Finance
- Decrease in allocations out due to change in duties of the Housing & Neighborhood Services Manager
- \$1.3 million decrease in projected sources of funds due to elimination of advance payback amount from Successor Agency-Redevelopment and a decrease in sale of property
- \$1.5 million decrease in amount projected to be spent on Housing Programs/Future Development

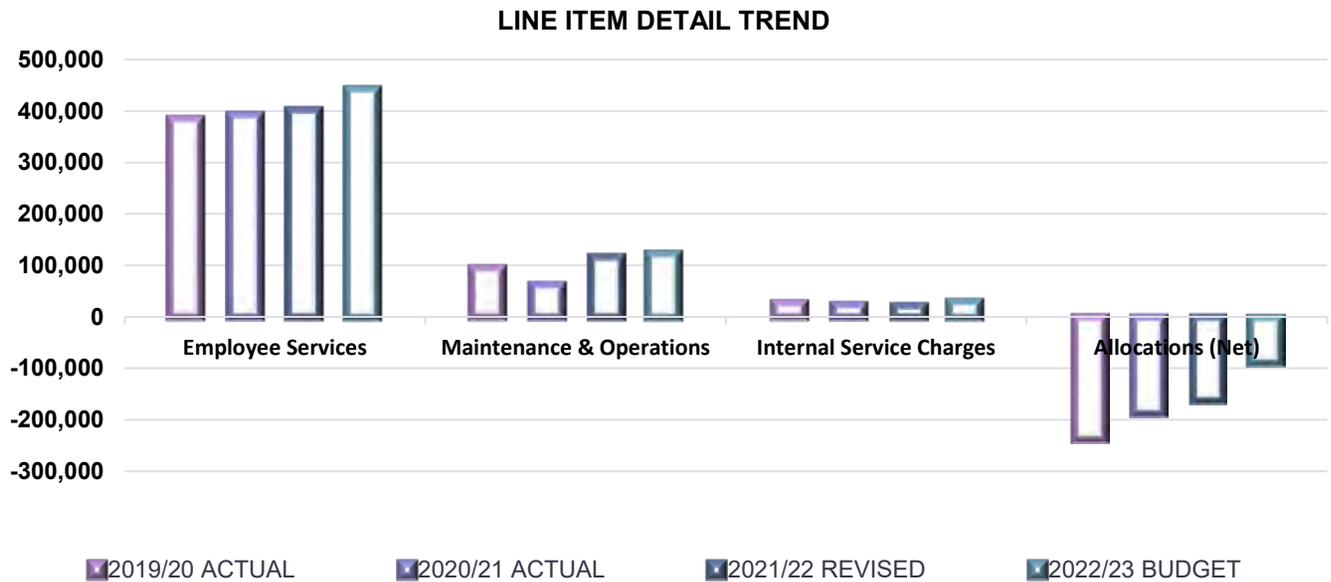
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

SUCCESSOR AGENCY-HOUSING



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	\$384,642	\$391,414	\$401,320	\$442,300
Maintenance & Operations	93,647	62,956	116,200	124,550
Internal Service Charges	27,155	24,010	21,940	31,300
Allocations (Net)	<u>(237,995)</u>	<u>(186,618)</u>	<u>(161,680)</u>	<u>(89,030)</u>
Total Budget	\$267,449	\$291,761	\$377,780	\$509,120



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5001	REGULAR FULL-TIME	\$235,551	\$242,890	\$244,140	\$272,060
5020	OVERTIME	6,126	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,758	8,807	9,300	7,780
5026	PERS-NORMAL COST	26,673	27,257	26,970	28,730
5029	PERS-UNFUNDED LIABILITY	64,970	70,250	77,110	78,930
5027	MEDICAL	26,087	24,724	24,340	39,970
5028	WORKERS' COMPENSATION	9,220	10,205	12,000	4,390
5030	FLEXIBLE BENEFITS	7,256	7,281	7,460	10,440
	TOTAL, EMPLOYEE SERVICES	384,642	391,414	401,320	442,300
5101	OFFICE/OPERATING SUPPLIES	1,048	436	2,500	2,500
5126	MAINTENANCE OF EQUIPMENT	0	0	1,000	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	54,524	24,971	70,500	81,750
5136	RENTAL SUBSIDY	36,000	34,500	31,000	28,100
5160	TRAINING AND MEETINGS	274	535	2,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	985	985	2,500	2,500
5167	ADVERTISING AND PRINTING	816	356	700	700
5190	OTHER EXPENSE	0	1,173	5,000	4,000
	TOTAL, M & O	93,647	62,956	116,200	124,550
5125	BUILDING MAINTENANCE	6,455	3,400	4,720	3,810
5165	DUPLICATING	1,315	3,370	1,430	1,670
5172	TELECOMMUNICATIONS	640	1,320	1,340	2,340
5175	MAIL & MOBILE SERVICES	6,215	4,280	2,240	2,300
5178	NETWORK & SYSTEMS ADMINISTRATION	3,875	4,450	3,930	5,610
5183	INSURANCE	8,655	7,190	8,280	15,570
	TOTAL, INTERNAL SERVICE CHARGES	27,155	24,010	21,940	31,300
	SUBTOTAL, SUCCESSOR AGENCY-HOUSING	505,444	478,380	539,460	598,150

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5901	ALLOCATED IN	8,428	7,345	10,000	32,200
5902	ALLOCATED OUT	(246,423)	(193,963)	(171,680)	(121,230)
	TOTAL, SUCCESSOR AGENCY-HOUSING	\$267,449	\$291,761	\$377,780	\$509,120

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Special Revenue Fund Sources and Uses**

MOBILEHOME PARK MANAGEMENT

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

Sources of Funds:

Rental Income-Escondido Views	\$29,000
Rental Income-Mountain Shadows	131,000
Use of Available Fund Balance	59,650
TOTAL, Sources	<u><u>\$219,650</u></u>

Uses of Funds:

Maintenance and Operations	\$180,190
Internal Service Charges	1,600
Allocations	37,860
TOTAL, Uses	<u><u>\$219,650</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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. There are four remaining lots in the Escondido Views Park and nineteen remaining lots in the Mountain Shadows Park.

DEPARTMENT PRIORITIES

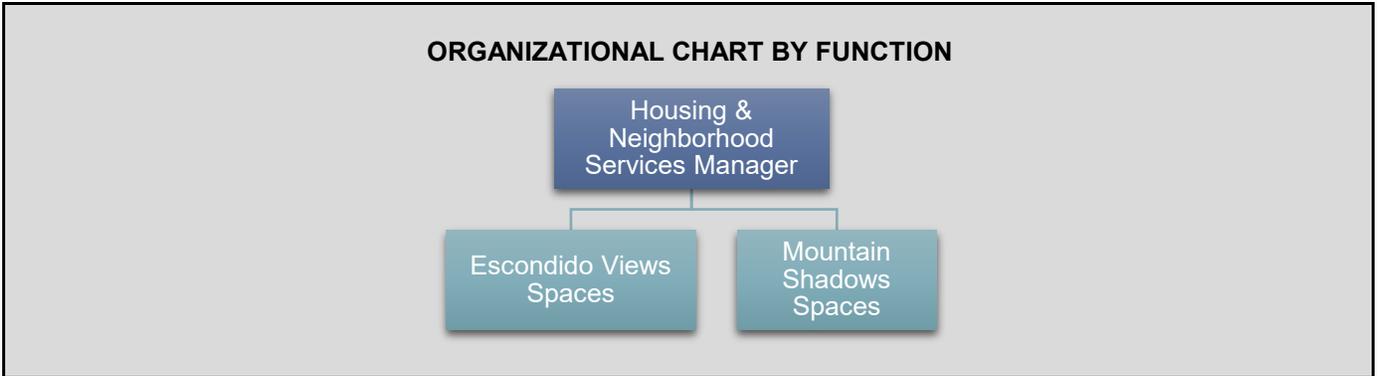
- Continue to manage City owned lots in the Mountain Shadows and Escondido Views mobilehome parks
- Minimize operating costs whenever possible
- Continue to provide highest level of customer service
- Continue to market and sell lots in compliance with the Surplus Land Act

MAJOR BUDGET IMPACTS

- Increase in M & O is primarily due to extraordinary maintenance required at a lot in Mountain Shadows (new retaining wall) that will cost more than excess funds from a single year

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

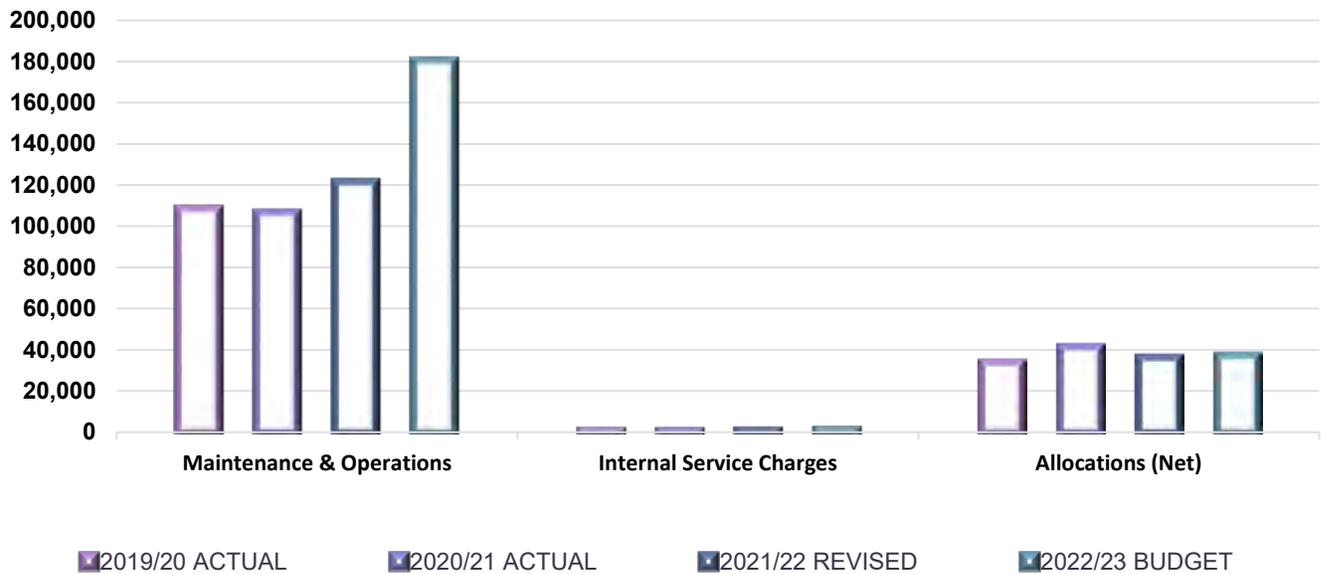
MOBILEHOME PARK MANAGEMENT



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$108,415	\$106,457	\$121,360	\$180,190
Internal Service Charges	1,140	1,020	1,330	1,600
Allocations (Net)	34,180	41,610	36,920	37,860
Total Budget	<u>\$143,735</u>	<u>\$149,087</u>	<u>\$159,610</u>	<u>\$219,650</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
283-083	MOBILEHOME PARK MANAGEMENT				
5101	OFFICE/OPERATING SUPPLIES	\$0	\$0	\$120	\$100
5131	PROFESSIONAL SERVICES	103,519	103,404	117,610	176,460
5167	ADVERTISING & PRINTING	0	0	100	100
5190	OTHER EXPENSE	4,897	3,052	3,530	3,530
	TOTAL, M & O	108,415	106,457	121,360	180,190
5183	INSURANCE	1,140	1,020	1,330	1,600
	TOTAL, INTERNAL SERVICE CHARGES	1,140	1,020	1,330	1,600
	SUBTOTAL, MOBILEHOME PARK MANAGEMENT	109,555	107,477	122,690	181,790
5901	ALLOCATED IN	34,180	41,610	36,920	37,860
	TOTAL, MOBILEHOME PARK MANAGEMENT	\$143,735	\$149,087	\$159,610	\$219,650

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Special Revenue Fund Sources and Uses**

HOME PROGRAM

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

Sources of Funds:

Grant	\$650,000
Loan Repayments	100,000
TOTAL, Sources	<u><u>\$750,000</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$31,670
Internal Service Charges	300
Allocations	43,030
TOTAL, Operating Budget	<u><u>75,000</u></u>
Programs	675,000
TOTAL, Uses	<u><u>\$750,000</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

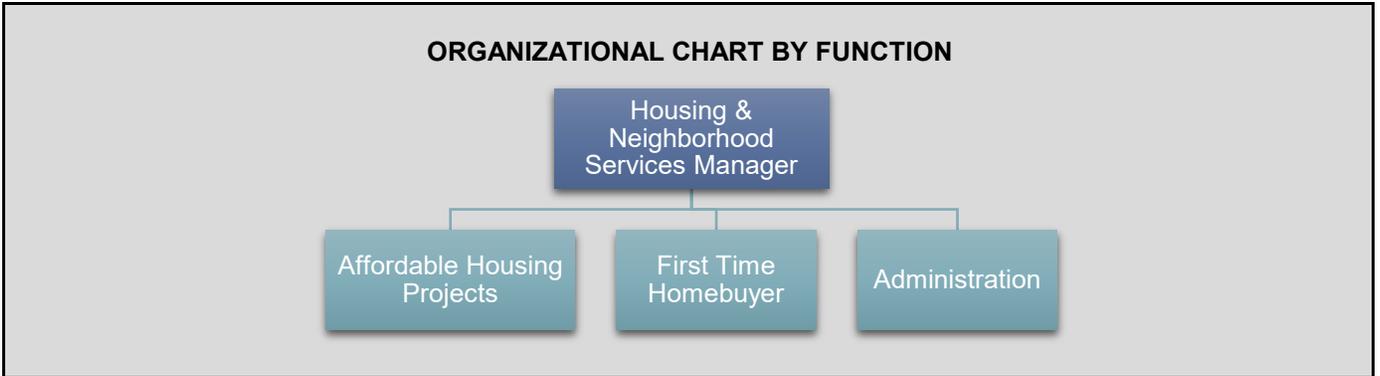
- Implement Council direction as to the use of available funds for special projects
- Provide technical and financial support to local Community Housing Development Organizations (CHDO's)
- Create opportunities and provide financial assistance to first-time home buyers

MAJOR BUDGET IMPACTS

- Increase in M & O, primarily professional services to allow for better contract management and trainings and meetings for new Staff
- Increase in Allocations In for services provided by the Housing & Neighborhood Services Manager
- \$26,000 increase in projected grant revenue

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

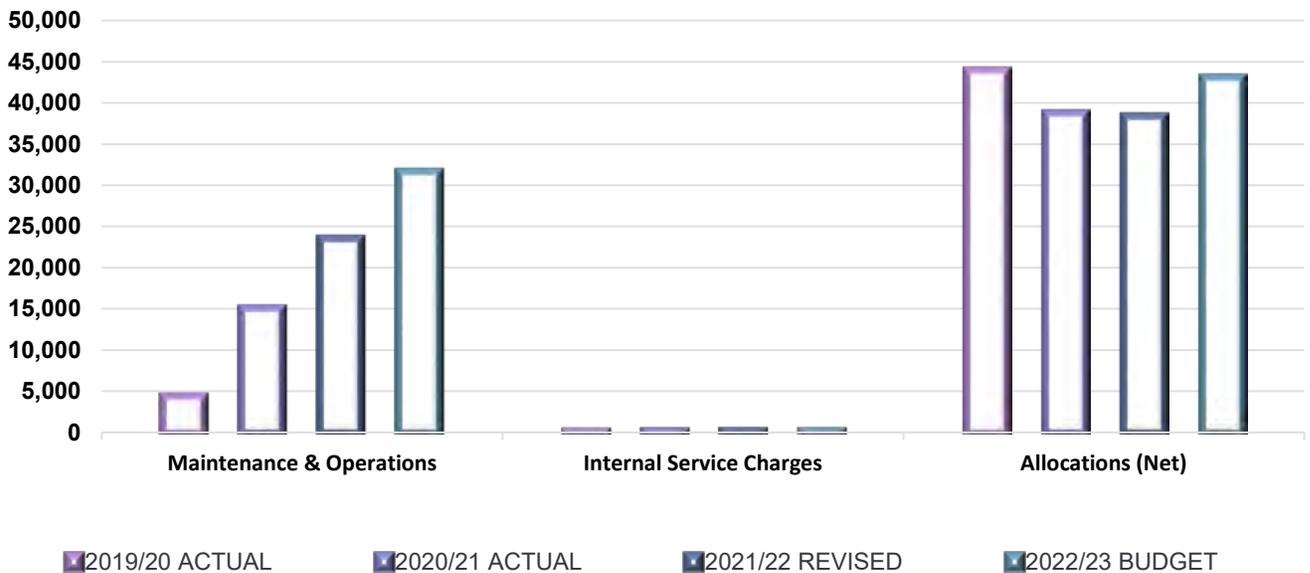
HOME PROGRAM



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$4,555	\$15,149	\$23,530	\$31,670
Internal Service Charges	315	270	300	300
Allocations (Net)	43,875	38,660	38,360	43,030
Total Budget	<u>\$48,745</u>	<u>\$54,079</u>	<u>\$62,190</u>	<u>\$75,000</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
284-084 HOME PROGRAM				
5101 OFFICE/OPERATING SUPPLIES	\$0	\$0	\$2,280	\$2,280
5131 PROFESSIONAL SERVICES/CONTRACTS	3,514	14,649	17,000	24,000
5160 TRAINING AND MEETINGS	0	0	1,500	2,640
5161 MILEAGE REIMBURSEMENT	0	0	500	500
5162 DUES AND SUBSCRIPTIONS	500	500	1,250	1,250
5167 ADVERTISING AND PRINTING	541	0	1,000	1,000
TOTAL, M & O	4,555	15,149	23,530	31,670
5183 INSURANCE	315	270	300	300
TOTAL, INTERNAL SERVICE CHARGES	315	270	300	300
SUBTOTAL, HOME PROGRAM	4,870	15,419	23,830	31,970
5901 ALLOCATED IN	43,875	38,660	38,360	43,030
TOTAL, HOME PROGRAM	\$48,745	\$54,079	\$62,190	\$75,000

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Special Revenue Fund Sources and Uses**

CFD NO. 2020-1(THE SERVICES)

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

Sources of Funds:

Special Assessments	\$295,000
TOTAL, Sources	<u><u>\$295,000</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$10,000
TOTAL, Operating Budget	<u>10,000</u>
Transfer to General Fund	285,000
TOTAL, Uses	<u><u>\$295,000</u></u>

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CFD-NO. 2020-1(THE SERVICES)



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

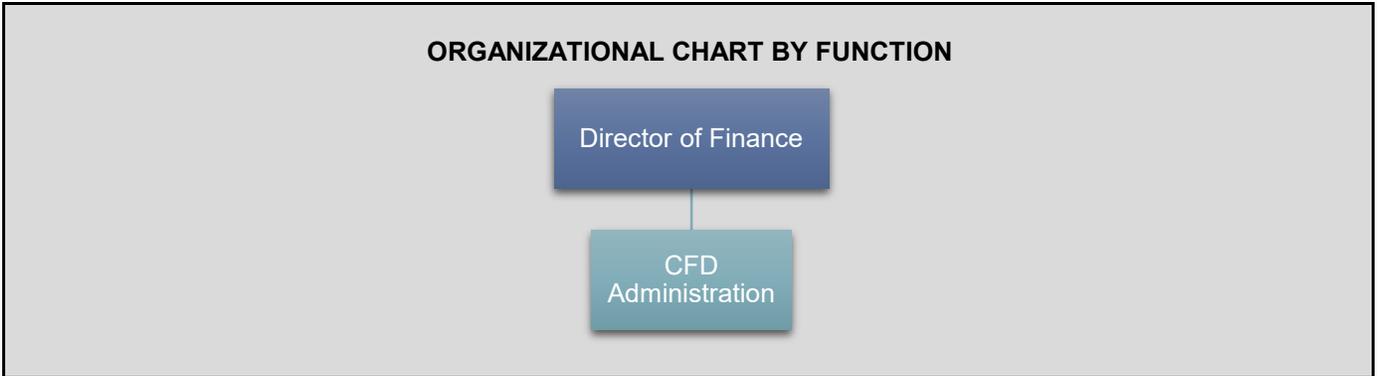
- Calculate annual property tax rate and submit to City Council for approval.
- Submit annual resolution of the City Council for establishing property tax rate to the county of San Diego.

MAJOR BUDGET IMPACTS

- The Villages, a 380-unit property annexed into the Services CFD on May 13, 2020, is anticipated to be completed in Fiscal Year 2021/22

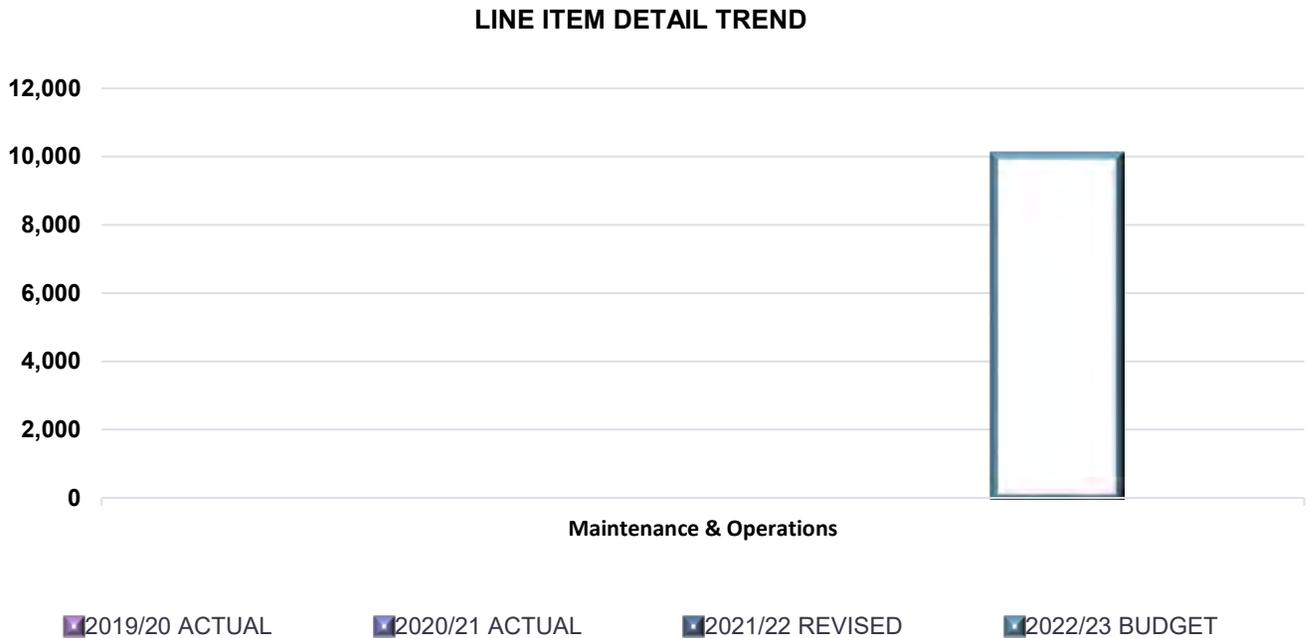
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

CFD-NO. 2020-1(THE SERVICES)



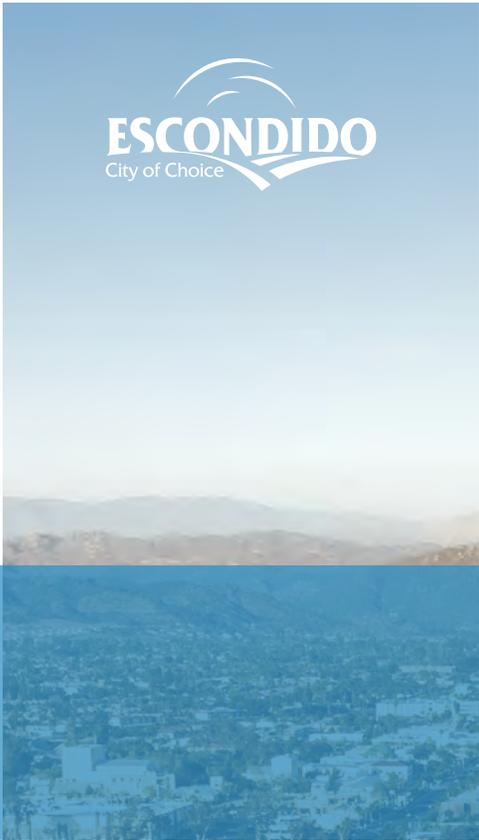
BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$0	\$0	\$0	\$10,000
Total Budget	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>

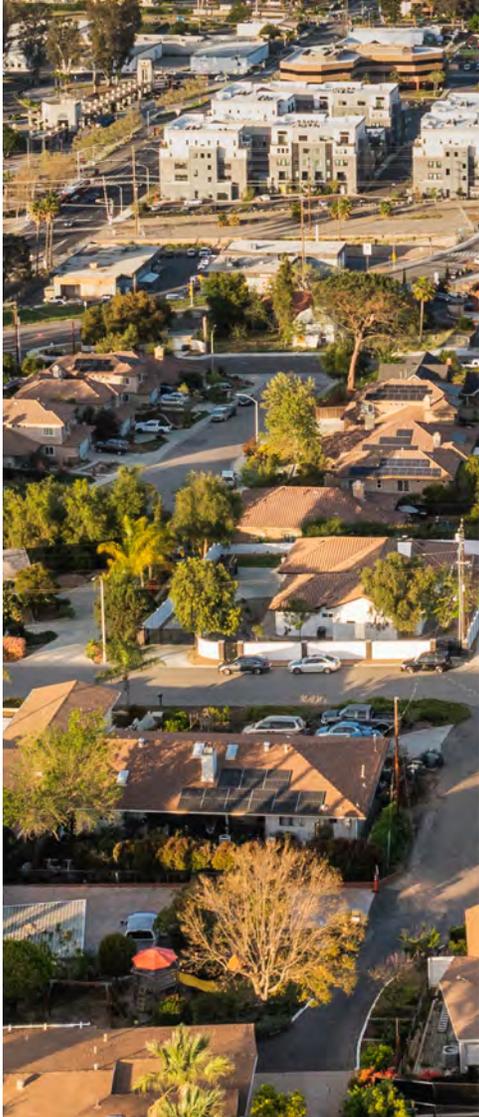


**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
296-096 CFD-NO. 2020-1(THE SERVICES)				
5131 PROFESSIONAL SERVICES/CONTRACTS	\$0	\$0	\$0	\$10,000
TOTAL, M & O	0	0	0	10,000
TOTAL, CFD-NO. 2020-1(THE SERVICES)	\$0	\$0	\$0	\$10,000



Trust Funds



**CITY OF ESCONDIDO
FY 2022/23 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	\$0
TOTAL, Sources	\$0

Uses of Funds:

Transfer to Successor Agency-Redevelopment	\$0
TOTAL, Uses	\$0

REDEVELOPMENT OBLIGATION RETIREMENT FUND



DESCRIPTION

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

DEPARTMENT PRIORITIES

To ensure all funding received from the Redevelopment Property Tax Trust Fund is transferred out to the appropriate fund in a timely

manner for payment of eligible enforceable obligations

MAJOR BUDGET IMPACTS

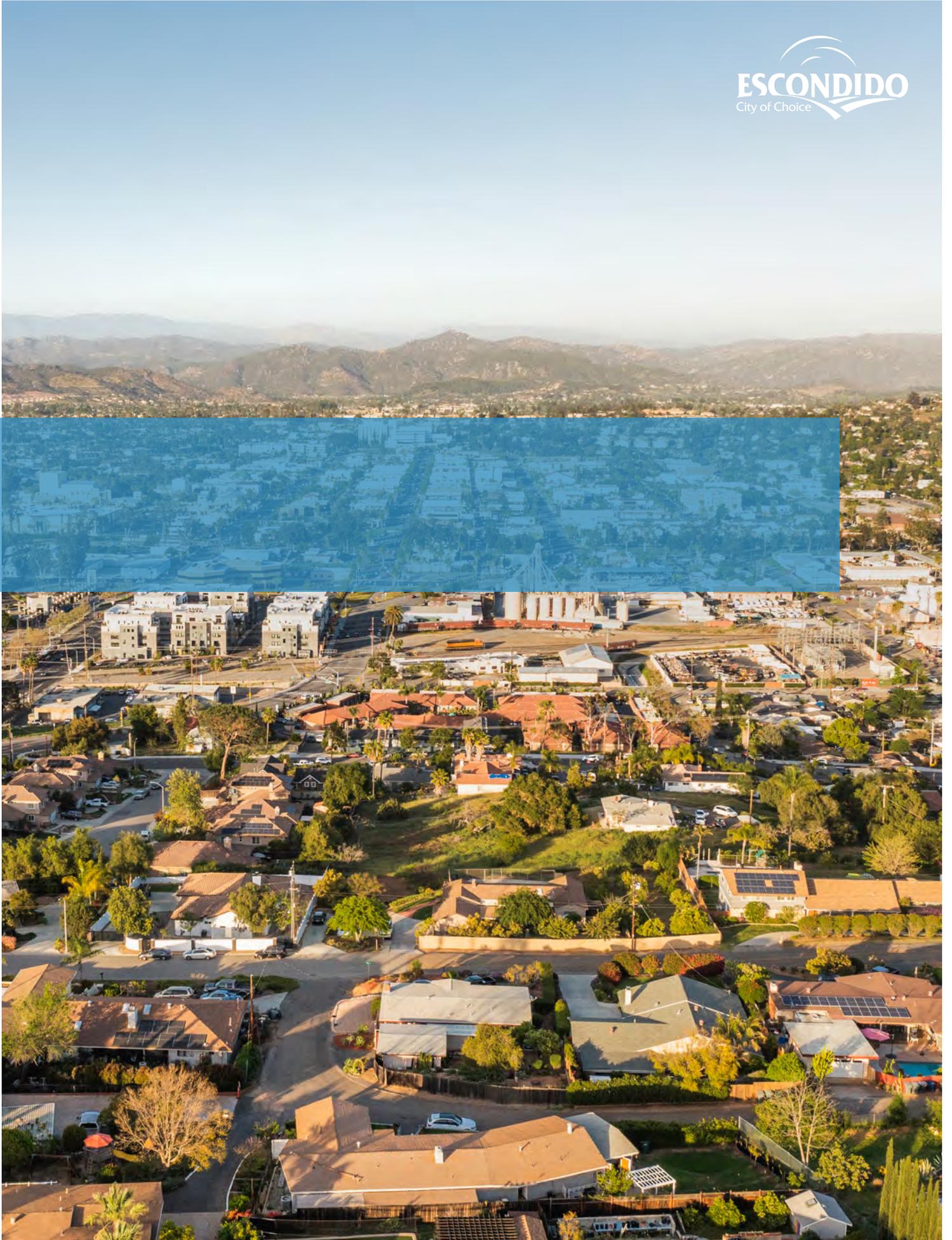
- The final General Fund advance repayment was made in Fiscal Year 2021/22.
- Available fund balance in the Successor Agency-Redevelopment Fund (791) will be used for the annual Traffic Impact Loan repayment; therefore, no RPTTF is requested in Fiscal Year 2022/23.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND

BUDGET SUMMARY				
	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Transfer to Successor Agency-Redevelopment	\$3,461,324	\$6,549,771	\$2,838,140	\$0





**CITY OF ESCONDIDO
FY 2022/23 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:

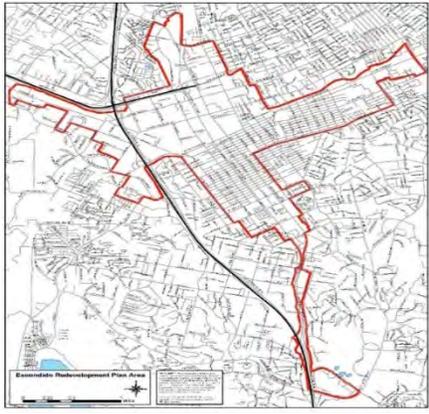
Transfer from Redevelopment Obligation Retirement Fund	\$0
Use of Available Fund Balance	150,000
TOTAL, Sources	<u>150,000</u>

Uses of Funds:

Advance Payback to Traffic Impact Fund	\$150,000
TOTAL, Uses	<u>150,000</u>

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary**

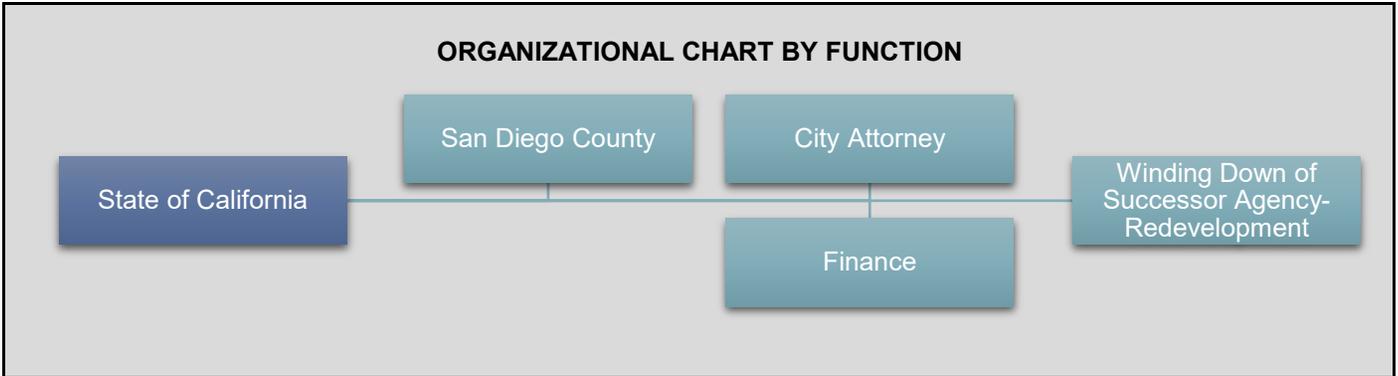
SUCCESSOR AGENCY - REDEVELOPMENT

MAJOR BUDGET IMPACTS

- The final General Fund advance repayment was made in Fiscal Year 2021/22.
- Available fund balance in the Successor Agency-Redevelopment Fund (791) will be used for the annual Traffic Impact Loan repayment; therefore, no RPTTF is requested in Fiscal Year 2022/23.

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

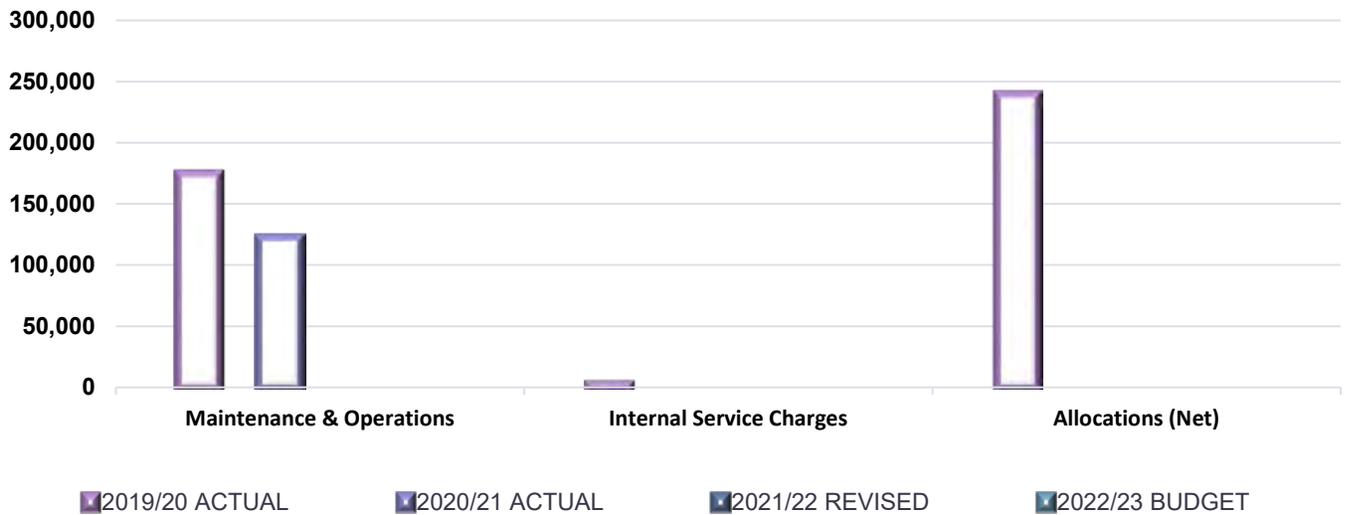
SUCCESSOR AGENCY-REDEVELOPMENT



BUDGET SUMMARY

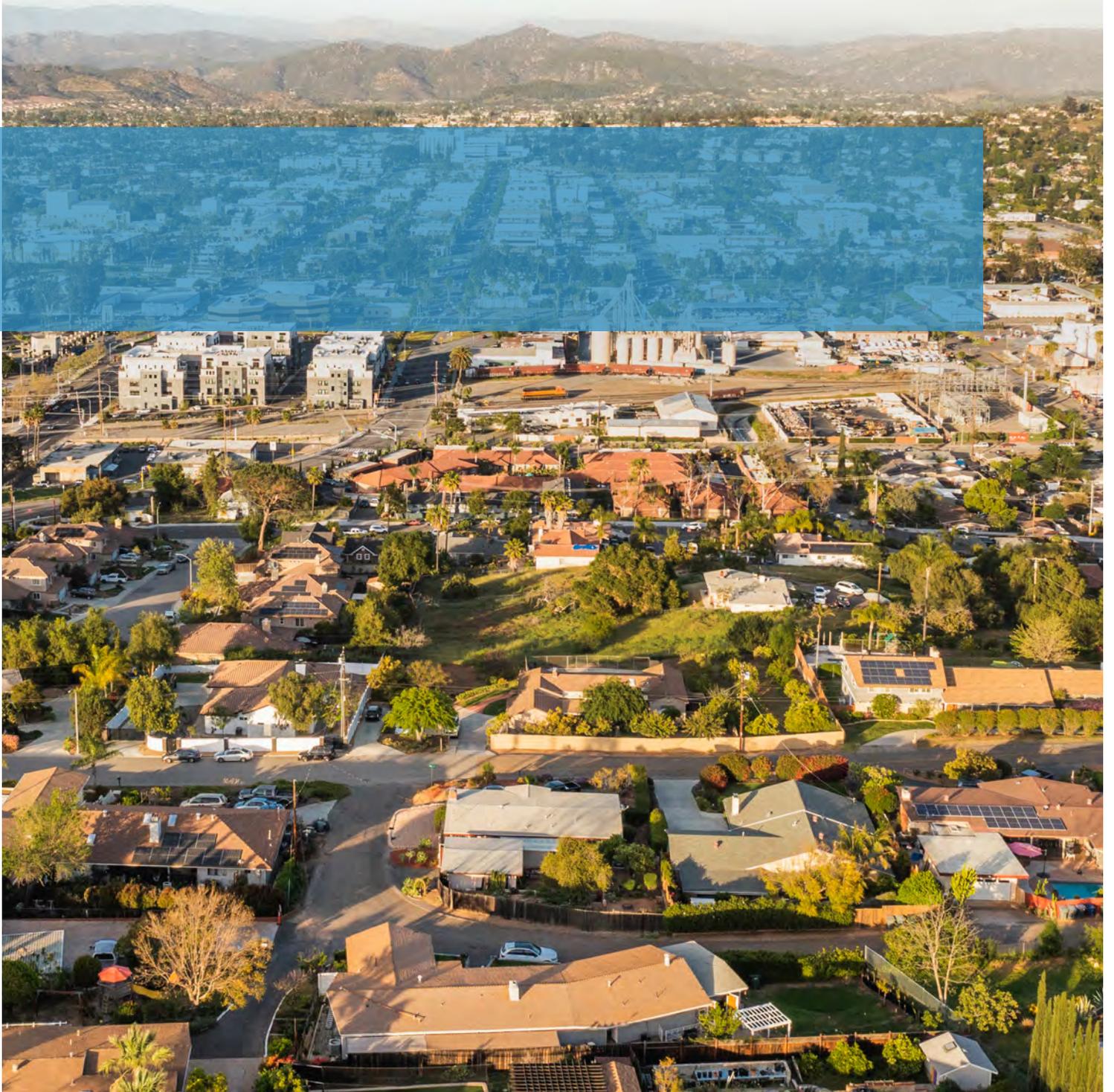
	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$174,797	\$122,211	\$0	\$0
Internal Service Charges	3,505	0	0	0
Allocations (Net)	239,000	0	0	0
Total Budget	<u>\$417,302</u>	<u>\$122,211</u>	<u>\$0</u>	<u>\$0</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
791-091	SUCCESSOR AGENCY-REDEVELOPMENT				
5131	PROFESSIONAL SERVICES/CONTRACTS	\$4,370	\$0	\$0	\$0
5501	INTEREST EXPENSE	170,427	122,211	0	0
	TOTAL, M & O	174,797	122,211	0	0
5183	INSURANCE	3,505	0	0	0
	TOTAL, INTERNAL SERVICE CHARGES	3,505	0	0	0
	SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	178,302	122,211	0	0
5901	ALLOCATED IN	239,000	0	0	0
	TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	\$417,302	\$122,211	\$0	\$0



**CITY OF ESCONDIDO
FY 2022/23 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
TOTAL, Sources	<u><u>\$200,000</u></u>

Uses of Funds:

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

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.

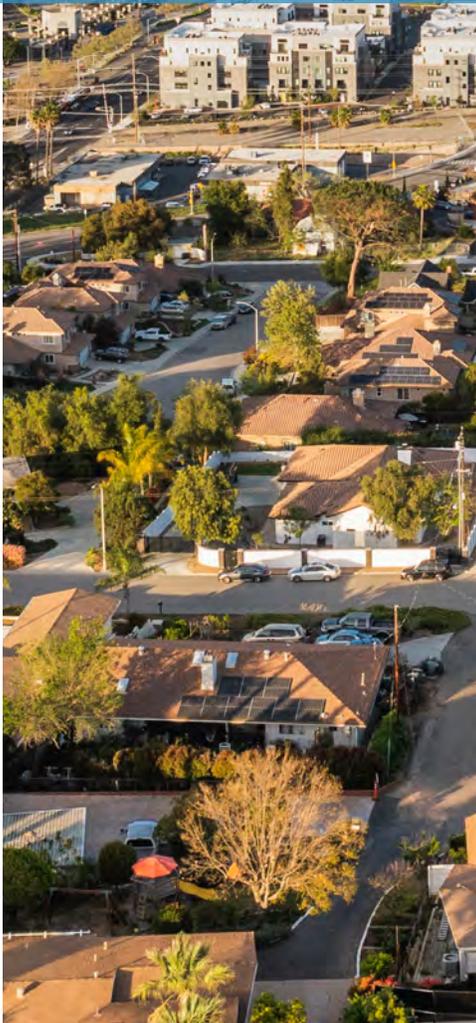
DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- There are no funds projected to be used to cover proposed Fiscal Year 2022/23 General Fund operations

Debt Service Funds



**CITY OF ESCONDIDO
FY 2022/23 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	\$4,709,630
Penalties	23,800
Interest	19,500
TOTAL, Sources	<u><u>\$4,752,930</u></u>

Uses of Funds:

Bond Interest	\$2,473,880
Bond Expense	4,050
Bond Principal	2,275,000
TOTAL, Uses	<u><u>\$4,752,930</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

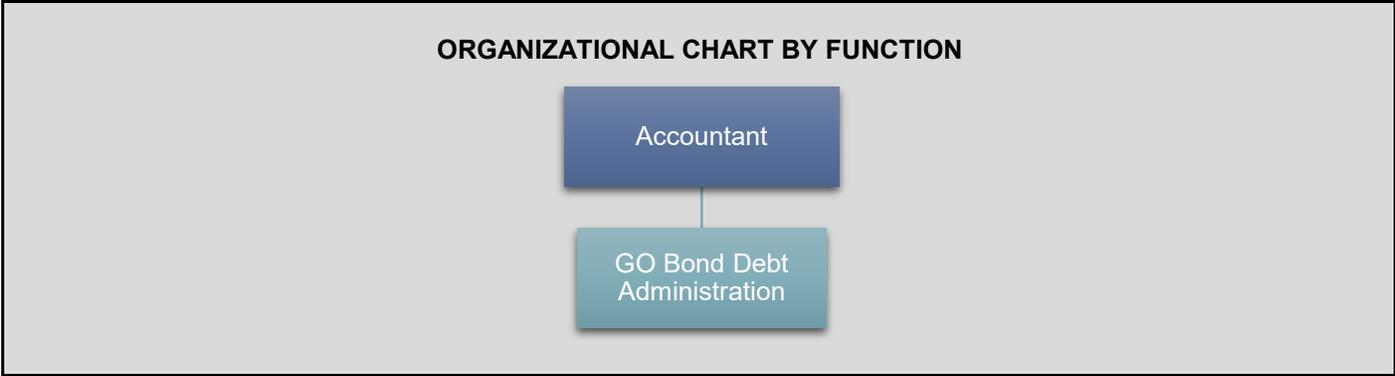
- Calculate annual property tax rate and submit to City Council for approval
- Submit annual resolution of the City Council for establishing property tax rate to the county of San Diego
- Pay bond principal and interest
- Reconcile bond statements monthly to ensure transactions are posted accurately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

MAJOR BUDGET IMPACTS

- Increase in bond principal due offset by decrease in bond interest amount due during Fiscal Year 2022/23

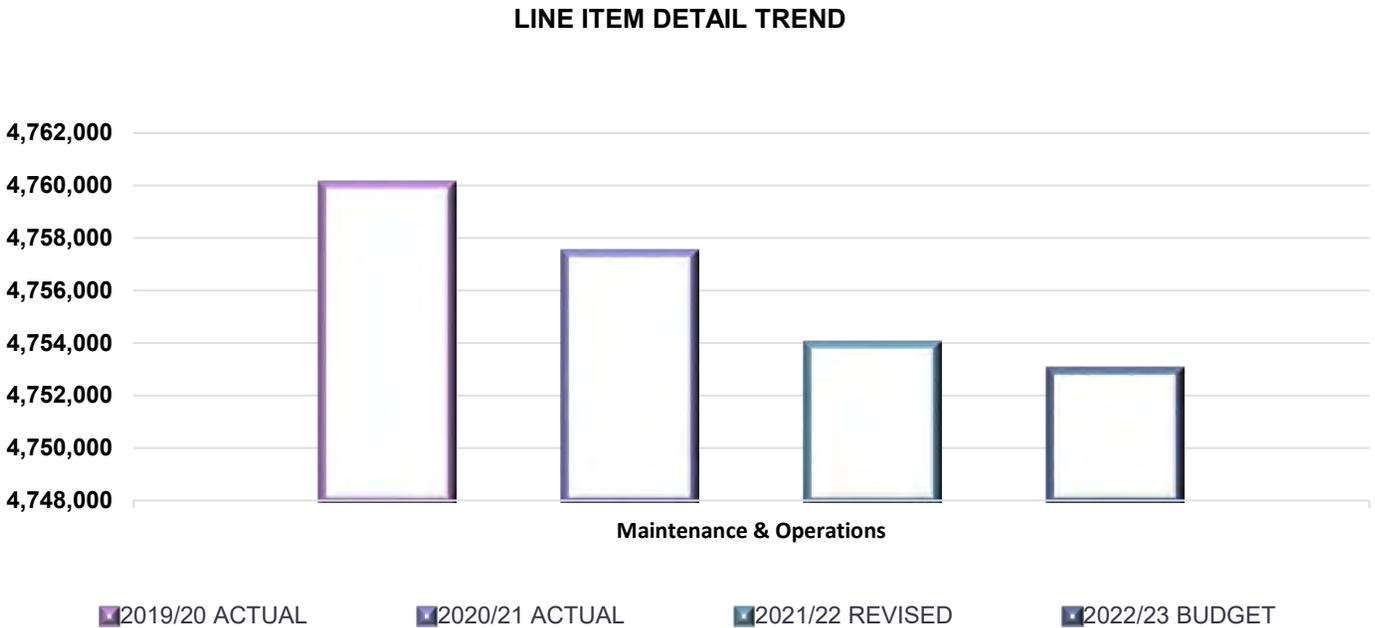
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$4,760,000	\$4,757,375	\$4,753,930	\$4,752,930



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
320-150	GENERAL OBLIGATION BOND DEBT SERVICE				
5502	BOND INTEREST	\$2,791,375	\$2,690,625	\$2,584,880	\$2,473,880
5505	BOND EXPENSE	3,625	1,750	4,050	4,050
5520	BOND PRINCIPAL	1,965,000	2,065,000	2,165,000	2,275,000
	TOTAL, M & O	4,760,000	4,757,375	4,753,930	4,752,930
	TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE	\$4,760,000	\$4,757,375	\$4,753,930	\$4,752,930

**CITY OF ESCONDIDO
FY 2022/23 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	\$362,750
TOTAL, Sources	<u><u>\$362,750</u></u>

Uses of Funds:

Bond Interest	\$95,700
Bond Expense	2,050
Bond Principal	265,000
TOTAL, Uses	<u><u>\$362,750</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

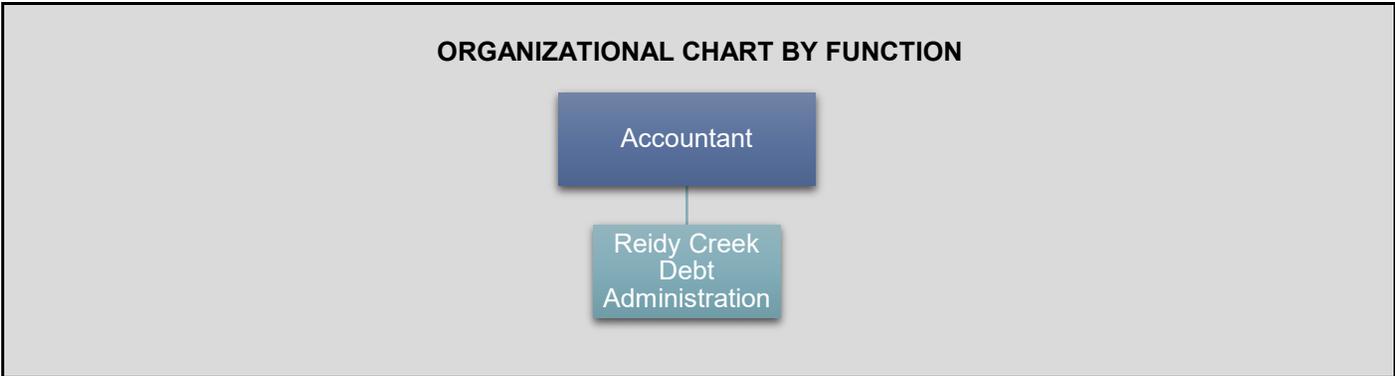
- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

MAJOR BUDGET IMPACTS

- Increase in bond principal due offset by decrease in bond interest amount due during Fiscal Year 2022/23

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$365,552	\$363,127	\$365,620	\$362,750



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
376-175 REIDY CREEK GOLF COURSE DEBT SERVICE				
5502 BOND INTEREST	\$118,644	\$111,219	\$103,570	\$95,700
5505 BOND EXPENSE	1,908	1,908	2,050	2,050
5520 BOND PRINCIPAL	245,000	250,000	260,000	265,000
TOTAL, M & O	365,552	363,127	365,620	362,750
TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE	\$365,552	\$363,127	\$365,620	\$362,750

Enterprise Funds



**CITY OF ESCONDIDO
 FY 2022/23 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	65,147,350
Water Service Charges	18,500,000
Vista Irrigation District (Filtration Charge)	2,100,000
Lake Income	900,000
Connection Charges	400,000
Interest	160,700
Sale of Electric Power	75,000
Reimbursement from LS&S	51,290
Other Revenue	30,000
Transfer from Daley Ranch Endowment Fund	30,000
Use of Available Fund Balance	764,910
TOTAL, Sources	<u><u>\$133,659,250</u></u>

Uses of Funds:

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$14,171,590
Maintenance and Operations	40,071,950
Capital Outlay	239,000
Internal Service Charges	3,372,550
Allocations	7,773,800
TOTAL, Operating Budget	<u><u>65,628,890</u></u>
Transfer to Water Capital Project Fund	65,447,350
Bond Principal	1,365,000
Loan Principal	1,218,010
TOTAL, Uses	<u><u>\$133,659,250</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary**

WATER

MAJOR BUDGET IMPACTS

- A Management Analyst position was added to handle all of the ever increasing environmental regulatory needs for both the lakes and the treatment plant and distribution system operations. Additionally, responsibilities will include all of the water conservation, hazmat and hazardous waste activities, reporting and training.
- Reclassed five Water Meter Readers from contract to regular full-time
- Reclassed Control Systems Tech Supervisor position to Water Treatment Plant Maintenance Supervisor
- Reclassed temporary part-time position to regular full-time in the Recycling and Waste Reduction fund in order to eliminate duplicate duties
- Increase to employee services primarily due to salary increases and increase in PERS-Unfunded Liability and workers' compensation costs
- M & O increased primarily due to the following:
 - Increase to Office/Operating Supplies to account for increasing distribution consumables costs and overall costs for goods in general
 - Water projections have been split between Purchased Water (5104) and Local Water System (5108)
 - The cost of imported water from the San Diego County Water Authority will increase in this Fiscal Year (FY) and in future years. Staff therefore recommend a budget increase of \$600,000 for Purchased Water in FY 2023. It is possible that this increase will be insufficient to cover the actual increase in purchase water costs. Several factors impacting our purchase water costs are related to local water availability. If our region receives above-average rainfall during the FY, more local water will be available and purchase water costs will be lower. The availability of the Escondido Canal to transport local water during FY 2023 will also impact the amount of purchase water. The San Pasqual Canal Undergrounding Project will require closing the canal during several months of the coming year. If local water is available, staff anticipate being able to deliver water via the Escondido Canal for a sufficient time to allow the City to remain within the budgeted purchase water amount. However, if rainfall is below average, or if the canal project requires a longer than anticipated shutdown, more purchase water will be required and a budget

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WATER

adjustment will be brought to the City Council for consideration during the latter part of the FY.

- Increase to water treatment chemicals due to the ever-increasing costs of manufacturing and delivering these products, especially during the COVID-19 pandemic
- A slight increase to Minor Tools & Equipment because of the purchase of a few critical operational tools. Projection also includes more pressure recorders that will help Distribution Staff make operational changes to the system that will help with efficiency.
- Increase to Maintenance of Equipment due to a general increase in costs of goods and materials due to a combination of inflation and pandemic issues. Projection also includes an increase to replace all of our outdated and unsupported chlorine analyzers at the Treatment Plant and a new cloud backup server for the Treatment Plant SCADA system.
- Increase in Professional Services due to the continuation of the Raw Water Algae Study and the Urban Water Management Plan. The Raw Water Algae Study is a joint effort between the City and VID where we have procured the services of Stillwater Sciences to develop a comprehensive strategy for controlling harmful algae blooms in our local raw water system. The Urban Water Management Plan is a regulatory driven study that develops resource planning to ensure that adequate water supplies are available to meet existing and future needs. The services of a consultant will be solicited for this project as well.
- Projections related to permits moved from Other Expense to Permits
- Increase to Utilities, more specifically electricity, is due mostly to rising costs in power. The amount that power costs for The Treatment Plant and other facilities within the Utilities department has continued to rise from year to year.
- Increase in interest expense for Lindley Reservoir and San Pasqual Undergrounding
- M&O increases are offset by decreases in overall major maintenance projections due to completion of the filter media replacement project and software projections due to reduction in the amount projected for Cityworks

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

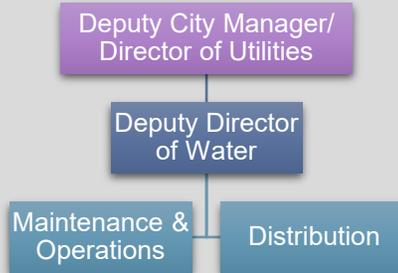
WATER

- 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 concrete load pro mixing trailer that will give crews the ability to tackle small concrete jobs much easier and the replacement of two utility carts
- Increase in internal service charges, primarily building maintenance, warehouse, fleet services, network & systems administration and general liability insurance charges
- Increase in allocations in, primarily from the Finance, Fire, Human Resources, Information Services, Streets, Police, and Wastewater departments
- Projected \$765,000 use of available fund balance

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WATER

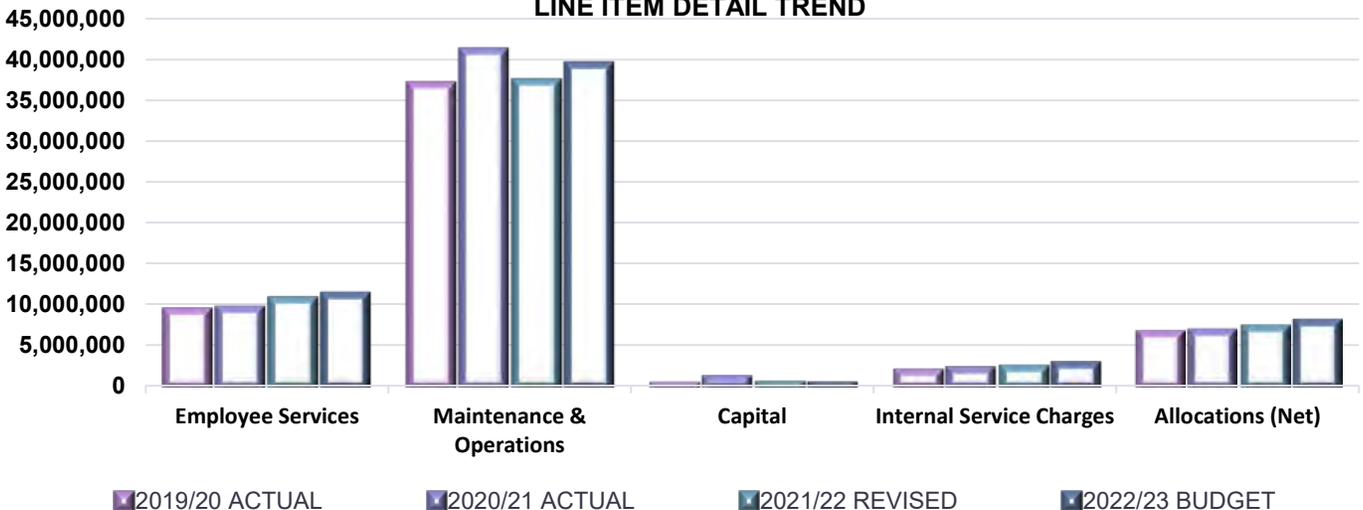
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	62.0	63.0	63.0	64.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.7	0.7	0.8	0.0
Department Total	<u>67.7</u>	<u>68.7</u>	<u>68.8</u>	<u>69.0</u>
BUDGET:				
Employee Services	\$9,149,197	\$9,434,678	\$10,581,080	\$11,052,890
Maintenance & Operations	36,752,841	40,987,612	37,197,990	39,186,000
Capital Outlay	55,628	882,652	168,000	93,000
Internal Service Charges	1,683,815	1,995,090	2,193,640	2,585,560
Allocations (Net)	6,373,543	6,631,402	7,076,640	7,757,250
Total Budget	<u>\$54,015,024</u>	<u>\$59,931,435</u>	<u>\$57,217,350</u>	<u>\$60,674,700</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-410 WATER					
5001	REGULAR FULL-TIME	\$4,978,821	\$5,153,259	\$5,884,530	\$6,456,760
5002	CONTRACT/GRANT FUNDED	256,641	230,823	264,850	0
5004	TEMPORARY PART-TIME	10,320	17,539	14,900	0
5020	OVERTIME	566,047	521,413	368,160	368,160
5025	OTHER EMPLOYEE OVERHEAD	175,717	177,523	190,590	193,960
5026	PERS-NORMAL COST	525,408	529,609	588,050	589,880
5029	PERS-UNFUNDED LIABILITY	1,553,095	1,698,618	1,897,650	2,053,490
5027	MEDICAL	694,866	727,345	880,730	876,560
5028	WORKERS' COMPENSATION	323,847	317,702	422,650	438,910
5030	FLEXIBLE BENEFITS	64,435	60,847	68,970	75,170
TOTAL, EMPLOYEE SERVICES		9,149,197	9,434,678	10,581,080	11,052,890
5101	OFFICE/OPERATING SUPPLIES	1,558,384	1,199,146	1,068,700	1,243,200
5104	PURCHASED WATER	23,055,757	30,707,594	23,900,000	24,000,000
5106	CHEMICALS	1,820,817	1,312,768	3,400,000	3,800,000
5107	MINOR TOOLS & EQUIPMENT	28,422	17,527	71,500	84,000
5108	LOCAL WATER SYSTEM	0	0	0	500,000
5114	AUTOMOTIVE REPAIR PARTS	0	535	0	0
5126	MAINTENANCE OF EQUIPMENT	198,906	351,627	395,300	550,300
5128	MAJOR MAINTENANCE	700,967	426,338	719,000	686,000
5131	PROFESSIONAL SERVICES/CONTRACTS	848,681	734,340	962,750	1,009,750
5132	LITIGATION SERVICES	8,493	11,847	0	0
5139	OTHER BUILDING REPAIRS/MAINT.	0	484	0	0
5160	TRAINING AND MEETINGS	17,080	4,908	36,000	36,000
5161	MILEAGE REIMBURSEMENT	116	12	600	600
5162	DUES AND SUBSCRIPTIONS	58,698	49,530	39,020	39,020
5163	AUTO ALLOWANCE	5,100	5,350	5,400	5,400
5167	ADVERTISING AND PRINTING	17,985	19,660	38,500	38,500
5168	PERMITS	0	0	0	76,330

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-410 WATER					
5170	UTILITIES	1,015,739	1,144,964	919,650	1,185,000
5171	WATER	1,692,789	2,015,187	2,200,000	2,200,000
5173	OTHER TELEPHONE	36,637	24,938	25,000	25,000
5180	RENT	464,682	486,538	462,160	462,160
5190	OTHER EXPENSE	242,735	190,481	329,970	279,340
5193	SOFTWARE	125,757	151,913	487,210	439,280
5194	MINOR OFFICE EQUIPMENT	6,119	6,707	6,800	6,800
5501	INTEREST	590,701	538,676	545,810	1,010,660
5502	BOND INTEREST	3,994,528	1,830,664	1,830,670	1,746,510
5505	BOND EXPENSE	16,276	(17,726)	(19,650)	(11,450)
5508	BOND ISSUANCE COSTS	401,121	0	0	0
5509	BOND AMORTIZATION	(153,648)	(226,398)	(226,400)	(226,400)
TOTAL, M & O		36,752,841	40,987,612	37,197,990	39,186,000
5205	OFFICE FURNITURE & EQUIPMENT	1,727	0	0	0
5209	OTHER CAPITAL OUTLAY	53,902	882,652	168,000	93,000
TOTAL, CAPITAL OUTLAY		55,628	882,652	168,000	93,000
5125	BUILDING MAINTENANCE	273,210	334,550	338,220	422,280
5127	WAREHOUSE	0	83,790	82,750	88,590
5164	FLEET SERVICES	765,440	929,480	972,950	981,670
5165	DUPLICATING	7,575	7,740	7,080	7,770
5172	TELECOMMUNICATIONS	29,350	24,270	21,820	17,720
5174	RADIO COMMUNICATIONS	40,050	31,450	31,040	31,090
5175	MAIL & MOBILE SERVICES	4,605	12,000	15,000	11,920
5178	NETWORK & SYSTEMS ADMINISTRATION	118,445	135,210	152,330	223,150

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
555-410 WATER				
5183 INSURANCE	445,140	436,600	572,450	801,370
TOTAL, INTERNAL SERVICE CHARGES	1,683,815	1,995,090	2,193,640	2,585,560
SUBTOTAL, WATER	47,641,481	53,300,033	50,140,710	52,917,450
5901 ALLOCATED IN	6,771,940	7,100,910	7,570,330	8,245,470
5902 ALLOCATED OUT	(398,398)	(469,508)	(493,690)	(488,220)
TOTAL, WATER	\$54,015,024	\$59,931,435	\$57,217,350	\$60,674,700

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary**

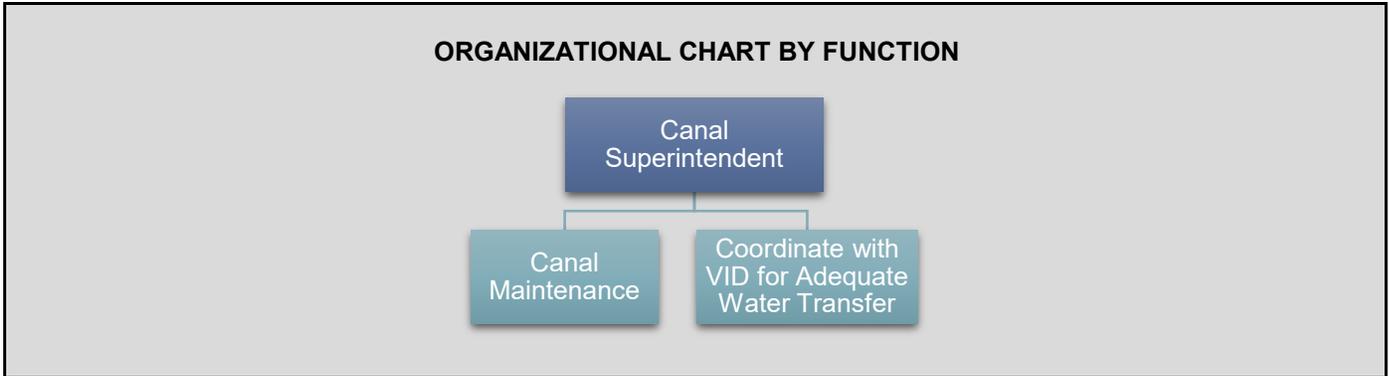
CANAL OPERATIONS

MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to the increase in projections for tools and miscellaneous supplies due to pandemic, supply chain issues, increasing fuel costs, etc.
- Capital Outlay additions include #1 Turnout SCADA System, Outlet SCADA System, Rincon Weir SCADA System, and Lake Wohlford Yard Camera System. The Canal department is upgrading its SCADA system to have better process control and accounting and is upgrading and adding to the security systems at the various facilities along the canal to prevent theft and vandalism.
- Increase in internal service charges, primarily general liability insurance charges

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

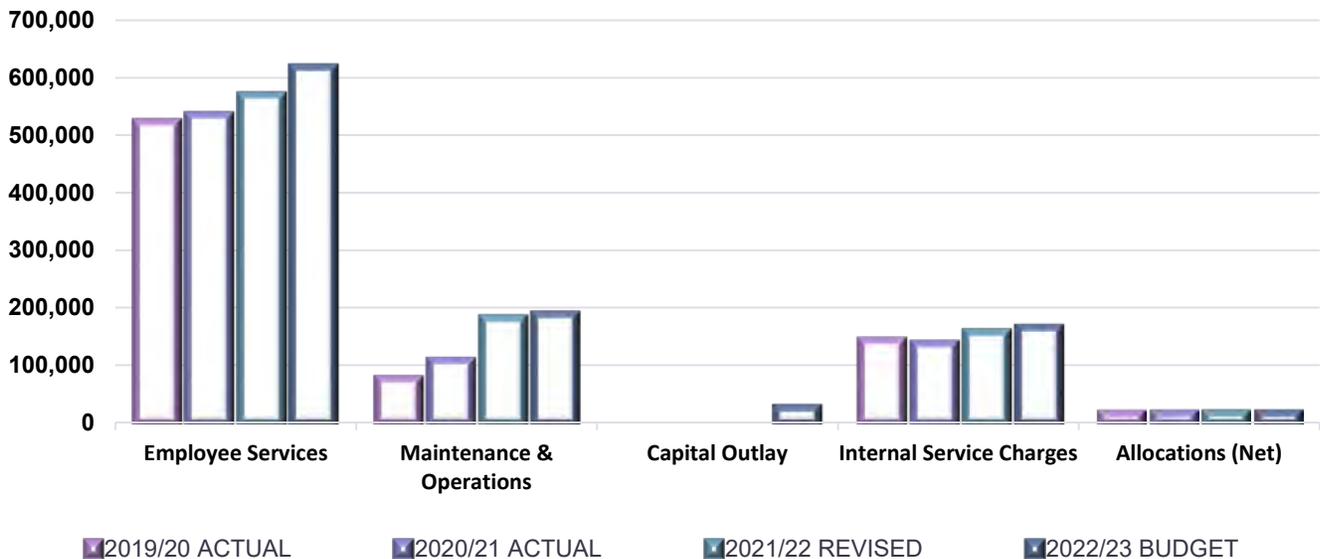
CANAL OPERATIONS



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	\$522,163	\$534,492	\$569,380	\$618,100
Maintenance & Operations	76,277	108,688	181,740	189,740
Capital Outlay	0	0	0	26,000
Internal Service Charges	143,085	138,750	157,530	166,310
Allocations (Net)	15,505	16,070	16,720	16,550
Total Budget	<u>\$757,031</u>	<u>\$798,000</u>	<u>\$925,370</u>	<u>\$1,016,700</u>

LINE ITEM DETAIL TREND

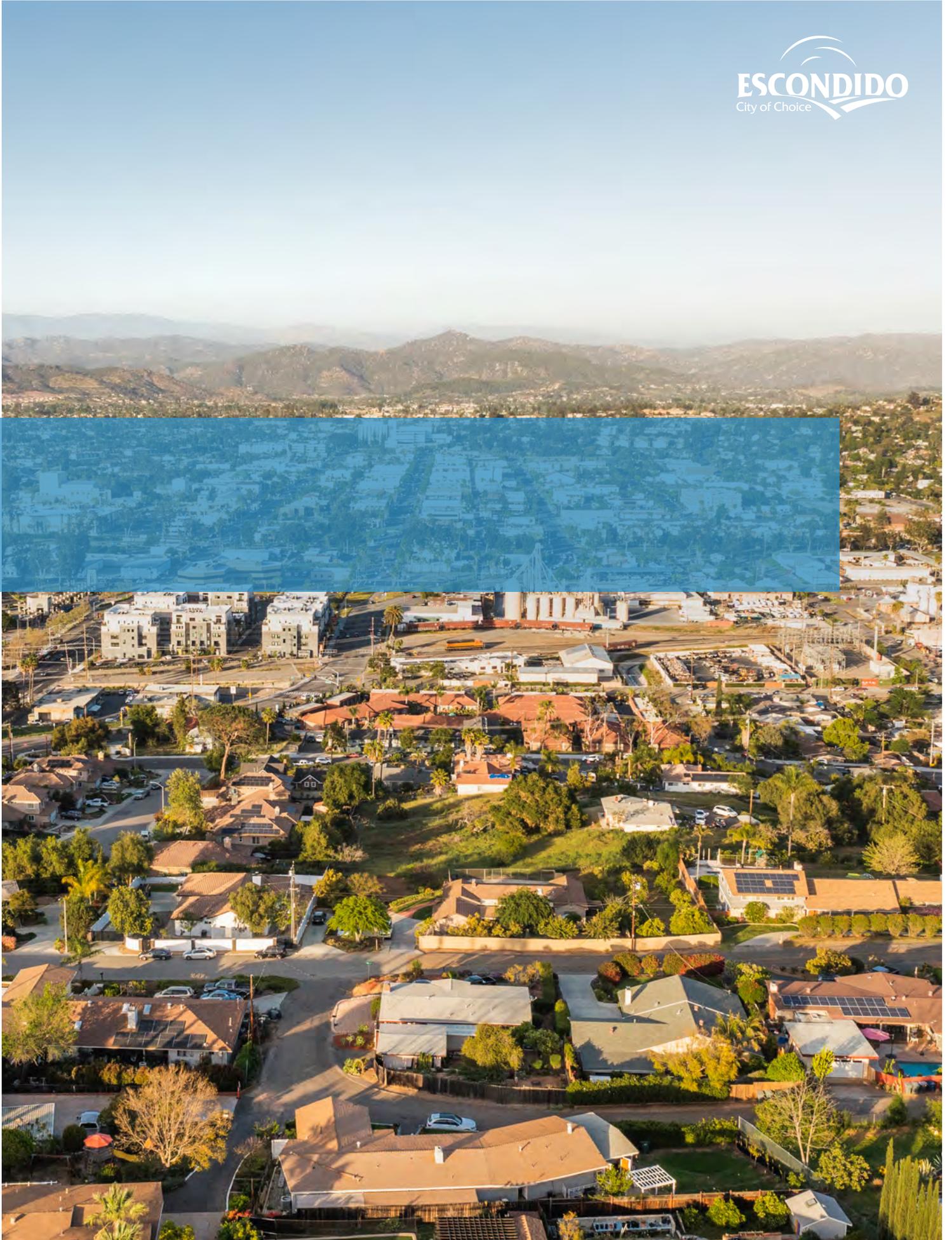


**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-412 CANAL OPERATIONS				
5001 REGULAR FULL-TIME	\$268,705	\$290,724	\$300,670	\$331,240
5004 TEMPORARY PART-TIME	12,792	0	0	0
5020 OVERTIME	31,310	25,031	32,300	32,300
5025 OTHER EMPLOYEE OVERHEAD	11,131	10,823	10,770	11,070
5026 PERS-NORMAL COST	28,680	32,455	33,380	35,170
5029 PERS-UNFUNDED LIABILITY	76,100	84,450	93,500	105,030
5027 MEDICAL	60,124	57,619	60,360	60,160
5028 WORKERS' COMPENSATION	16,597	16,309	20,610	24,100
5030 FLEXIBLE BENEFITS	16,725	17,080	17,790	19,030
TOTAL, EMPLOYEE SERVICES	522,163	534,492	569,380	618,100
5101 OFFICE/OPERATING SUPPLIES	49,228	65,273	92,540	100,540
5107 MINOR TOOLS & EQUIPMENT	0	0	2,000	2,000
5126 MAINTENANCE OF EQUIPMENT	0	0	15,500	15,500
5131 PROFESSIONAL SERVICES/CONTRACTS	22,753	40,911	62,800	62,800
5162 DUES AND SUBSCRIPTIONS	85	0	200	200
5170 UTILITIES	120	149	700	700
5173 OTHER TELEPHONE	4,026	2,355	7,500	7,500
5190 OTHER EXPENSE	66	0	500	500
TOTAL, M & O	76,277	108,688	181,740	189,740
5209 OTHER CAPITAL OUTLAY	0	0	0	26,000
TOTAL, CAPITAL OUTLAY	0	0	0	26,000
5164 FLEET SERVICES	90,150	85,740	95,980	93,800
5178 NETWORK & SYSTEMS ADMINISTRATION	5,165	5,750	2,710	2,800

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-412 CANAL OPERATIONS				
5183 INSURANCE	47,770	47,260	58,840	69,710
TOTAL, INTERNAL SERVICE CHARGES	143,085	138,750	157,530	166,310
SUBTOTAL, CANAL OPERATIONS	741,526	781,930	908,650	1,000,150
5901 ALLOCATED IN	15,505	16,070	16,720	16,550
TOTAL, CANAL OPERATIONS	\$757,031	\$798,000	\$925,370	\$1,016,700



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LAKES



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services to bring Temporary Part-time projections closer to actuals and to budget as if all positions were filled. Other increases are due to negotiated salary increases and an overall increase in PERS-Unfunded Liability costs
- Increase in M & O is primarily for the following items:
 - Increase in the projection for Dixon concession uniforms to keep pace with the increasing cost of supplies and to provide uniforms to several of the down town employees that are not currently budgeted for

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LAKES

- Increase to replace boats and outboard motors to keep pace with the increasing cost of supplies
- Purchase of two new radios for the downtown rangers
- Increased cost of fish plants due to pandemic, supply chain issues, increasing fuel costs, etc.
- Increase in utility rates
- Capital Outlay additions include replacing the current ranger station and the purchase of an emergency generator to provide backup emergency power to the Lake Dixon marina area during power outages
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Elimination of allocations in from Enterprise Software & Web Administration due to change in allocation method to reflect the City's transition to more cloud-based and service-oriented application support

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

LAKES

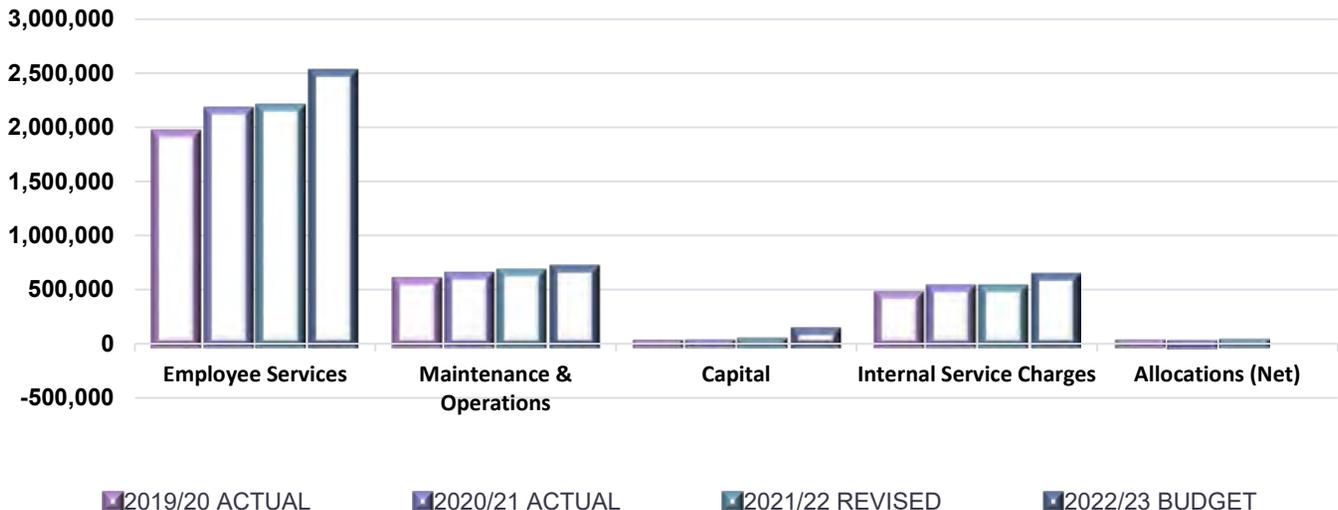
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	11.0	12.0	12.0	12.0
Regular Part-Time	0.0	0.0	0.0	0.0
Temporary Part-Time (FTE)	33.0	35.1	35.1	48.4
Department Total	<u>44.0</u>	<u>47.1</u>	<u>47.1</u>	<u>60.4</u>
BUDGET:				
Employee Services	\$1,939,710	\$2,145,921	\$2,177,540	\$2,500,600
Maintenance & Operations	582,699	626,909	666,560	696,210
Capital Outlay	2,780	8,669	25,000	120,000
Internal Service Charges	454,045	512,560	517,930	620,680
Allocations (Net)	8,599	(8,568)	14,040	0
Total Budget	<u>\$2,987,833</u>	<u>\$3,285,491</u>	<u>\$3,401,070</u>	<u>\$3,937,490</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-414 LAKES					
5001	REGULAR FULL-TIME	\$657,813	\$729,099	\$780,760	\$812,940
5004	TEMPORARY PART-TIME	734,239	809,213	753,270	967,000
5020	OVERTIME	24,596	16,321	17,400	17,400
5025	OTHER EMPLOYEE OVERHEAD	37,820	40,132	40,060	44,180
5026	PERS-NORMAL COST	122,596	135,062	119,430	147,400
5029	PERS-UNFUNDED LIABILITY	184,130	197,690	240,780	259,720
5027	MEDICAL	70,956	97,290	111,270	117,270
5028	WORKERS' COMPENSATION	95,656	108,742	101,410	121,170
5030	FLEXIBLE BENEFITS	11,904	12,373	13,160	13,520
TOTAL, EMPLOYEE SERVICES		1,939,710	2,145,921	2,177,540	2,500,600
5101	OFFICE/OPERATING SUPPLIES	144,206	135,409	153,600	164,000
5107	MINOR TOOLS & EQUIPMENT	26,100	23,447	27,000	36,800
5126	MAINTENANCE OF EQUIPMENT	20,275	22,344	24,010	24,010
5131	PROFESSIONAL SERVICES/CONTRACTS	297,424	348,022	359,450	363,700
5160	TRAINING AND MEETINGS	1,005	723	3,000	3,000
5162	DUES AND SUBSCRIPTIONS	1,243	1,347	500	500
5167	ADVERTISING AND PRINTING	1,003	981	4,000	4,000
5170	UTILITIES	85,212	90,277	89,000	93,200
5173	OTHER TELEPHONE	6,231	4,358	6,000	7,000
TOTAL, M & O		582,699	626,909	666,560	696,210
5209	OTHER CAPITAL OUTLAY	2,780	8,669	25,000	120,000
TOTAL, CAPITAL OUTLAY		2,780	8,669	25,000	120,000
5125	BUILDING MAINTENANCE	139,285	186,140	168,630	231,190
5127	WAREHOUSE	0	5,030	5,840	5,320
5164	FLEET SERVICES	183,055	184,140	188,030	175,290
5165	DUPLICATING	6,085	5,690	7,080	8,590

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
555-414 LAKES				
5172 TELECOMMUNICATIONS	9,200	7,720	6,990	8,620
5174 RADIO COMMUNICATIONS	32,610	33,300	33,460	33,520
5175 MAIL & MOBILE SERVICES	30	1,350	1,150	1,270
5178 NETWORK & SYSTEMS ADMINISTRATION	11,615	13,250	13,370	16,660
5183 INSURANCE	72,165	75,940	93,380	140,220
TOTAL, INTERNAL SERVICE CHARGES	454,045	512,560	517,930	620,680
SUBTOTAL, LAKES	2,979,234	3,294,058	3,387,030	3,937,490
5901 ALLOCATED IN	10,887	11,400	14,040	0
5902 ALLOCATED OUT	(2,288)	(19,968)	0	0
TOTAL, LAKES	\$2,987,833	\$3,285,491	\$3,401,070	\$3,937,490

**CITY OF ESCONDIDO
 FY 2022/23 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	152,300
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
Use of Available Fund Balance	3,580,880
TOTAL, Sources	<u><u>\$45,695,680</u></u>

Uses of Funds:

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$14,488,510
Maintenance and Operations	12,914,200
Capital Outlay	165,000
Internal Service Charges	2,288,260
Allocations	2,701,460
TOTAL, Operating Budget	<u><u>32,557,430</u></u>
Bond Principal	1,755,000
Payment of Wastewater Connection Rights	1,800,000
SRF Loan Principal	1,807,230
Transfer to Wastewater Capital Project Fund	7,710,000
Transfer to Recycling & Waste Reduction Fund	66,020
TOTAL, Uses	<u><u>\$45,695,680</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

- Moved Sr. Industrial Waste Inspector position to the Environmental Programs department
- Increase in salaries and PERS-unfunded liability costs

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

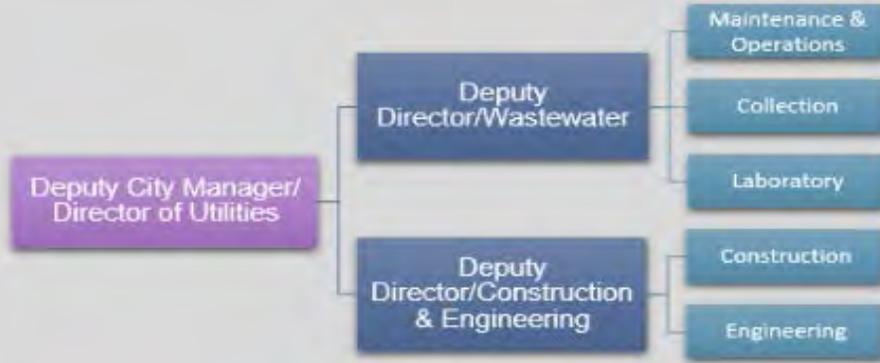
WASTEWATER

- Increases in M & O primarily due to current inflation and increased market volatility, replacing obsolete, unsupported equipment, installation of chopper pumps at all lift stations due to increase in ragging issues, and added federal lobbying fees
- A maintenance service truck and courtyard furniture are the significant capital outlay items being added to this budget
- Decrease in bond interest due
- Increase in internal service charges, primarily building maintenance, warehouse, network & systems administration, and general liability insurance charges
- Increase in allocations in, primarily from the City Manager, Engineering, Environmental Programs, Human Resources and Streets departments
- Increase in allocations out, primarily to the Recycled Water and Water departments
- \$3.6 million projected use of available fund balance

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WASTEWATER

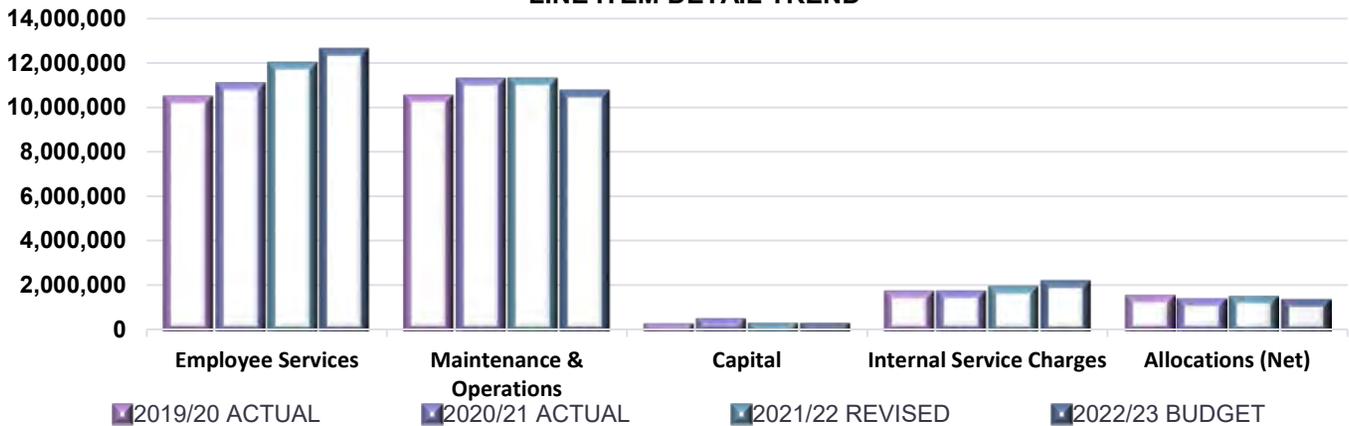
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	72.0	73.0	74.0	73.0
Temporary Part-Time (FTE)	3.8	3.8	3.8	3.8
Department Total	<u>75.8</u>	<u>76.8</u>	<u>77.8</u>	<u>76.8</u>
BUDGET:				
Employee Services	\$10,340,355	\$10,943,555	\$11,854,400	\$12,489,840
Maintenance & Operations	10,384,404	11,136,911	11,149,910	10,618,440
Capital Outlay	115,696	352,204	176,500	165,000
Internal Service Charges	1,594,490	1,606,460	1,830,510	2,074,810
Allocations (Net)	1,389,291	1,254,014	1,386,430	1,225,230
Total Budget	<u>\$23,824,235</u>	<u>\$25,293,144</u>	<u>\$26,397,750</u>	<u>\$26,573,320</u>

LINE ITEM DETAIL TREND

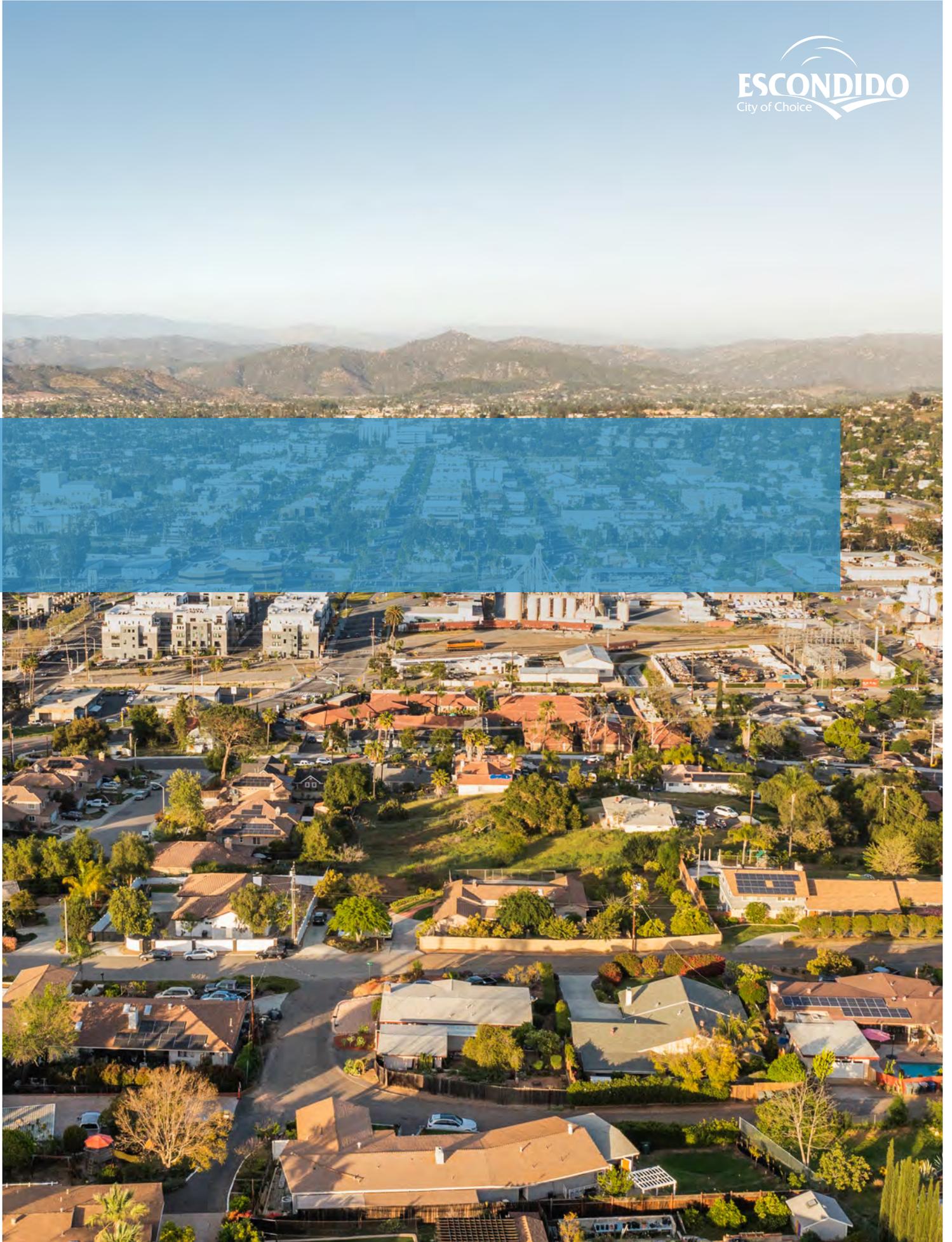


CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
		ACTUAL	ACTUAL	REVISED	BUDGET
558-420	WASTEWATER				
5001	REGULAR FULL-TIME	\$6,127,483	\$6,484,832	\$7,001,920	\$7,392,450
5004	TEMPORARY PART-TIME	17,329	17,981	75,140	75,140
5020	OVERTIME	380,280	358,566	225,100	225,100
5025	OTHER EMPLOYEE OVERHEAD	198,971	205,812	207,910	211,740
5026	PERS-NORMAL COST	641,833	681,309	718,770	728,990
5029	PERS-UNFUNDED LIABILITY	1,807,020	1,955,078	2,169,280	2,397,490
5027	MEDICAL	718,838	766,104	871,250	870,510
5028	WORKERS' COMPENSATION	363,823	384,557	487,110	487,830
5030	FLEXIBLE BENEFITS	84,779	89,315	97,920	100,590
	TOTAL, EMPLOYEE SERVICES	10,340,355	10,943,555	11,854,400	12,489,840
5101	OFFICE/OPERATING SUPPLIES	311,280	285,854	178,500	188,500
5105	SAFETY EQUIPMENT	11,971	30,130	100,000	100,000
5106	CHEMICALS	466,729	564,118	880,100	880,100
5107	MINOR TOOLS & EQUIPMENT	7,450	23,129	300,000	305,000
5126	MAINTENANCE OF EQUIPMENT	1,159,023	1,206,167	1,102,000	1,224,000
5131	PROFESSIONAL SERVICES/CONTRACTS	2,433,113	2,549,534	2,981,860	2,998,860
5139	OTHER BUILDING REPAIRS/MAINTENANCE	108	0	0	0
5159	OTHER MAIL	510	167	0	0
5160	TRAINING AND MEETINGS	23,386	3,623	20,000	20,000
5161	MILEAGE REIMBURSEMENT	115	12	650	650
5162	DUES AND SUBSCRIPTIONS	45,756	34,340	28,000	30,100
5166	OTHER DUPLICATING	0	0	1,250	1,250
5167	ADVERTISING AND PRINTING	946	980	5,000	5,000
5168	PERMITS	0	0	0	116,300
5170	UTILITIES	2,627,173	2,921,436	2,047,750	2,157,750
5171	WATER	328,790	432,103	530,000	530,000
5173	OTHER TELEPHONE	54,778	31,681	25,000	25,000
5180	RENT	281,603	302,391	331,770	331,770

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
558-420 WASTEWATER					
5190	OTHER EXPENSE	196,482	213,269	176,000	66,200
5193	SOFTWARE	294,349	359,112	186,920	200,950
5194	MINOR OFFICE EQUIPMENT	13,035	11,440	42,500	42,500
5501	INTEREST EXPENSE	409,200	524,099	538,550	477,010
5502	BOND INTEREST	1,830,156	1,755,419	1,780,600	1,252,030
5505	BOND EXPENSE	160,180	159,638	165,200	100,400
5509	BOND AMORTIZATION	(271,731)	(271,731)	(271,740)	(434,930)
TOTAL, M & O		10,384,404	11,136,911	11,149,910	10,618,440
5209	OTHER CAPITAL OUTLAY	115,696	352,204	176,500	165,000
TOTAL, CAPITAL OUTLAY		115,696	352,204	176,500	165,000
5125	BUILDING MAINTENANCE	160,000	170,880	223,330	276,820
5127	WAREHOUSE	0	13,400	8,390	14,180
5164	FLEET SERVICES	762,865	735,240	733,030	725,010
5165	DUPLICATING	13,115	12,600	7,540	7,470
5172	TELECOMMUNICATIONS	40,705	24,460	24,840	20,030
5174	RADIO COMMUNICATIONS	59,410	60,340	58,030	58,130
5175	MAIL & MOBILE SERVICES	1,360	13,990	9,280	9,990
5178	NETWORK & SYSTEMS ADMINISTRATION	139,090	159,400	204,150	283,420
5183	INSURANCE	417,945	416,150	561,920	679,760
TOTAL, INTERNAL SERVICE CHARGES		1,594,490	1,606,460	1,830,510	2,074,810
SUBTOTAL, WASTEWATER		22,434,944	24,039,130	25,011,320	25,348,090
5901	ALLOCATED IN	3,321,185	3,689,090	3,958,790	4,218,300
5902	ALLOCATED OUT	(1,931,894)	(2,435,077)	(2,572,360)	(2,993,070)
TOTAL, WASTEWATER		\$23,824,235	\$25,293,144	\$26,397,750	\$26,573,320



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RECYCLED WATER



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

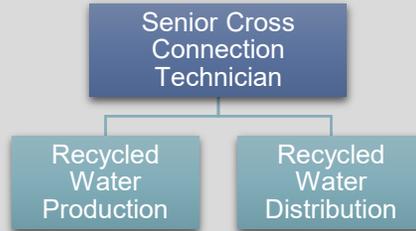
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in salaries and PERS-Unfunded liability costs
- Increase in the cost of operating supplies and preparing for MFRO
- Increase in Chemicals is due to market volatility and preparation for startup MFRO chemicals
- Increase to Maintenance of Equipment to address aging infrastructure
- Increase in Internal Service Charges, primarily general liability insurance charges
- Increase in allocation in from the Wastewater department

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RECYCLED WATER

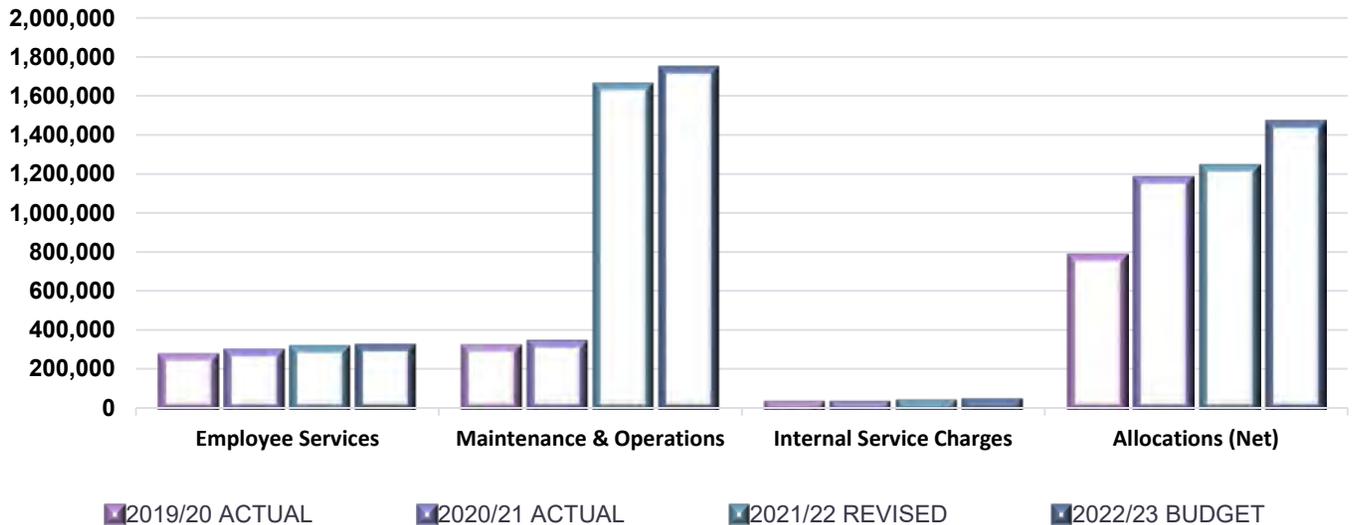
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
BUDGET:				
Employee Services	\$259,055	\$283,921	\$301,280	\$311,480
Maintenance & Operations	305,106	327,536	1,647,060	1,733,460
Internal Service Charges	17,785	17,960	24,490	30,390
Allocations (Net)	766,495	1,165,250	1,228,340	1,455,620
Total Budget	\$1,348,441	\$1,794,667	\$3,201,170	\$3,530,950

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
558-422 RECYCLED WATER					
5001	REGULAR FULL-TIME	\$176,476	\$174,080	\$182,650	\$188,120
5020	OVERTIME	114	1,013	0	0
5025	OTHER EMPLOYEE OVERHEAD	5,077	5,180	5,290	5,280
5026	PERS-NORMAL COST	15,527	15,068	14,690	14,220
5029	PERS-UNFUNDED LIABILITY	25,625	51,600	58,050	62,200
5027	MEDICAL	26,035	26,878	28,540	28,440
5028	WORKERS' COMPENSATION	10,200	10,103	12,060	13,220
TOTAL, EMPLOYEE SERVICES		259,055	283,921	301,280	311,480
5101	OFFICE/OPERATING SUPPLIES	8,517	5,100	3,000	7,000
5106	CHEMICALS	214,618	214,862	597,600	620,000
5126	MAINTENANCE OF EQUIPMENT	50,156	92,620	150,000	210,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,976	2,450	137,500	137,500
5162	DUES AND SUBSCRIPTIONS	5,885	5,885	5,000	5,000
5167	ADVERTISING AND PRINTING	0	0	500	500
5168	PERMITS	0	0	0	105,000
5170	UTILITIES	22,494	2,236	618,460	618,460
5190	OTHER EXPENSE	1,460	1,249	125,000	20,000
5193	SOFTWARE	0	3,135	10,000	10,000
TOTAL, M & O		305,106	327,536	1,647,060	1,733,460
5164	FLEET SERVICES	8,565	6,340	9,830	8,920
5178	NETWORK & SYSTEMS ADMINISTRATION	1,290	1,480	1,360	1,410
5183	INSURANCE	7,930	10,140	13,300	20,060
TOTAL, INTERNAL SERVICE CHARGES		17,785	17,960	24,490	30,390
SUBTOTAL, RECYCLED WATER		581,946	629,417	1,972,830	2,075,330
5901	ALLOCATED IN	770,495	1,165,250	1,228,340	1,455,620

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
558-422 RECYCLED WATER				
5902 ALLOCATED OUT	(4,000)	0	0	0
TOTAL, RECYCLED WATER	\$1,348,441	\$1,794,667	\$3,201,170	\$3,530,950

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS



DESCRIPTION

The Utilities Environmental Programs Division administers programs designed to protect and enhance environmental resources in waterways. Staff monitor and enforce compliance and reporting for wastewater collections, storm water, and water conservation. This is achieved by close coordination with other key departments, including Public Works, Engineering Services, Community Development, and other divisions of Utilities.

DEPARTMENT PRIORITIES

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage City programs to monitor pre-treatment of sewer discharges and water conservation
- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders
- Apply for, implement, and report on environmental resource agency permits for City projects (e.g., maintenance projects which may impact wetlands or waterways)

MAJOR BUDGET IMPACTS

- Moved Sr. Industrial Waste Inspector position from the Wastewater department and then reclassified it to a Sr. Environmental Compliance Inspector under Environmental Programs
- Other increases in employee services include increase in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to increases in office supplies, training and meetings, and permits
- Increase in internal service charges, primarily building maintenance, fleet services, and general liability insurance charges

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

- Increase in allocations in, primarily from the Engineering, Streets and Wastewater departments
- Increase in allocations out, primarily due to increase in the number of positions being allocated out and devoted to specific functions outside the Environmental Programs department

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

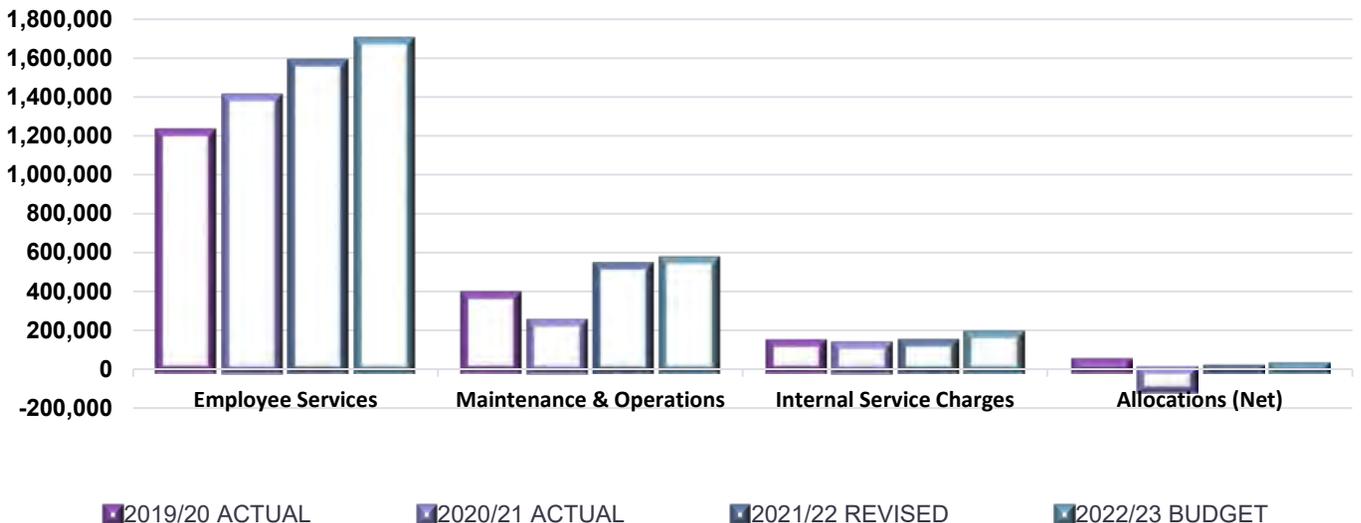
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	12.0
BUDGET:				
Employee Services	\$1,218,628	\$1,395,574	\$1,575,710	\$1,687,190
Maintenance & Operations	386,827	244,122	536,060	562,300
Internal Service Charges	137,930	127,740	141,500	183,060
Allocations (Net)	40,289	<u>(101,060)</u>	<u>8,720</u>	<u>20,610</u>
Total Budget	<u>\$1,783,674</u>	<u>\$1,666,376</u>	<u>\$2,261,990</u>	<u>\$2,453,160</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
558-440 ENVIRONMENTAL PROGRAMS					
5001	REGULAR FULL-TIME	\$726,020	\$828,959	\$955,450	\$1,015,300
5020	OVERTIME	17,921	24,661	0	0
5025	OTHER EMPLOYEE OVERHEAD	28,068	28,714	31,320	32,010
5026	PERS-NORMAL COST	81,184	92,151	105,380	107,220
5029	PERS-UNFUNDED LIABILITY	218,550	251,890	280,640	329,740
5027	MEDICAL	85,456	97,194	113,440	124,090
5028	WORKERS' COMPENSATION	38,038	47,843	63,800	52,280
5030	FLEXIBLE BENEFITS	23,392	24,163	25,680	26,550
TOTAL, EMPLOYEE SERVICES		1,218,628	1,395,574	1,575,710	1,687,190
5101	OFFICE/OPERATING SUPPLIES	10,973	9,928	4,000	7,600
5126	MAINTENANCE OF EQUIPMENT	480	222	700	500
5131	PROFESSIONAL SERVICES/CONTRACTS	296,754	163,065	460,560	461,900
5160	TRAINING AND MEETINGS	12,808	10,411	7,000	10,000
5161	MILEAGE REIMBURSEMENT	73	0	300	300
5162	DUES AND SUBSCRIPTIONS	2,034	2,907	1,500	1,500
5167	ADVERTISING AND PRINTING	6,890	4,537	8,000	8,000
5168	PERMITS	0	0	0	60,000
5173	OTHER TELEPHONE	6,628	4,919	4,000	8,500
5190	OTHER EXPENSE	45,240	47,067	46,000	0
5193	SOFTWARE	833	833	1,000	1,000
5194	MINOR OFFICE EQUIPMENT	4,113	231	3,000	3,000
TOTAL, M & O		386,827	244,122	536,060	562,300
5125	BUILDING MAINTENANCE	45,135	25,200	34,300	37,560
5164	FLEET SERVICES	42,620	49,350	47,780	54,600
5165	DUPLICATING	225	830	110	30
5178	NETWORK & SYSTEMS ADMINISTRATION	21,940	24,380	23,690	24,560

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
558-440	ENVIRONMENTAL PROGRAMS				
5183	INSURANCE	28,010	27,980	35,620	66,310
TOTAL, INTERNAL SERVICE CHARGES		137,930	127,740	141,500	183,060
SUBTOTAL, ENVIRONMENTAL PROGRAMS		1,743,384	1,767,436	2,253,270	2,432,550
5901	ALLOCATED IN	412,460	442,290	493,210	546,260
5902	ALLOCATED OUT	(372,171)	(543,350)	(484,490)	(525,650)
TOTAL, ENVIRONMENTAL PROGRAMS		\$1,783,674	\$1,666,376	\$2,261,990	\$2,453,160

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Enterprise Fund Sources and Uses**

RECYCLING AND WASTE REDUCTION

This fund was created to account for the financial activity of the City's Recycling and Waste Reduction utility. The Recycling utility is financed and operated in a manner similar to a private enterprise. The costs of providing these services to the general public are financed or recovered primarily through user charges.

Sources of Funds:

AB939/Mandatory Recycling	\$346,900
Beverage Recycling	37,740
Household Hazardous Waste	229,600
Recycling Education Grant	7,000
SB 1383 Local Assistance Grant	214,800
Used Oil Recycling	20,310
Transfer from Wastewater Fund	66,020
Use of Available Fund Balance	50,150
TOTAL, Sources	<u><u>\$972,520</u></u>

Uses of Funds:

Employee Services	\$330,230
Maintenance and Operations	470,170
Internal Service Charges	197,150
Allocations	(25,030)
TOTAL, Uses	<u><u>\$972,520</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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

- Temporary part-time Department Specialist was reclassified to a regular full-time Administrative Assistant position in order to eliminate duplicate duties. The cost of this position is offset by allocations out to the Environmental Programs and Water departments
- Increase in employee services is primarily due to increase in the amount projected for medical insurance due to the additional regular full-time position

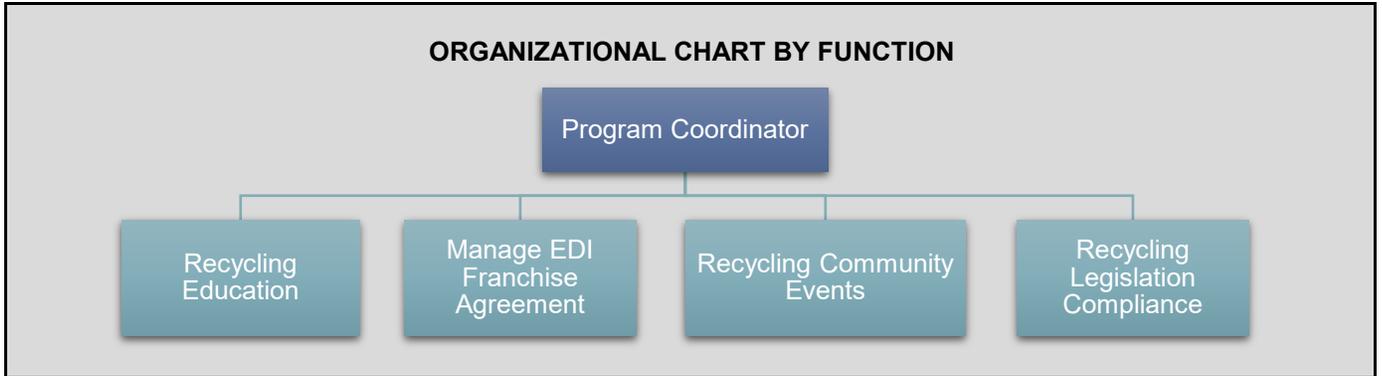
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

RECYCLING AND WASTE REDUCTION

- Increase in M & O is primarily due to an anticipated increase in the amount of SB 1383 Local Assistance Grant revenue to be received
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Added allocations out to the Environmental Programs and Water departments for services provided by the Administrative Assistant position
- \$50,000 use of available fund balance
- \$66,000 Transfer In from the Wastewater fund to provide funding for excess costs compared to total revenue

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary

RECYCLING AND WASTE REDUCTION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	4.0
Temporary Part-Time (FTE)	1.4	1.4	1.4	0.0
Department Total	<u>4.4</u>	<u>4.4</u>	<u>4.4</u>	<u>4.0</u>
BUDGET:				
Employee Services	\$240,183	\$263,106	\$306,010	\$330,230
Maintenance & Operations	205,779	240,122	276,920	470,170
Internal Service Charges	94,890	158,810	144,760	197,150
Allocations	<u>0</u>	<u>12,630</u>	<u>12,830</u>	<u>(25,030)</u>
Total Budget	<u>\$540,852</u>	<u>\$674,669</u>	<u>\$740,520</u>	<u>\$972,520</u>



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
561-407 RECYCLING AND WASTE REDUCTION					
5001	REGULAR FULL-TIME	\$154,231	\$166,632	\$174,640	\$207,610
5004	TEMPORARY PART-TIME	13,472	3,836	27,000	0
5020	OVERTIME	343	1,529	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	8,236	7,960	8,470	8,820
5026	PERS-NORMAL COST	17,609	19,037	22,260	21,930
5029	PERS-UNFUNDED LIABILITY	33,505	50,000	55,670	54,390
5027	MEDICAL	10,814	11,427	12,170	32,620
5028	WORKERS' COMPENSATION	1,972	2,685	4,300	3,360
TOTAL, EMPLOYEE SERVICES		240,183	263,106	306,010	330,230
5101	OFFICE/OPERATING SUPPLIES	5,831	1,215	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	185,725	196,717	120,000	120,000
5160	TRAINING AND MEETINGS	280	108	6,000	6,000
5162	DUES & SUBSCRIPTIONS	0	0	500	500
5167	ADVERTISING AND PRINTING	11,867	36,067	7,000	7,000
5173	OTHER TELEPHONE	20	0	0	0
5190	OTHER EXPENSE	2,056	6,017	132,720	325,970
TOTAL, M & O		205,779	240,122	276,920	470,170
5125	BUILDING MAINTENANCE	82,440	141,840	122,990	169,880
5164	FLEET SERVICES	3,575	3,470	5,630	6,220
5165	DUPLICATING	0	0	370	0
5178	NETWORK & SYSTEMS ADMINISTRATION	5,165	7,320	7,960	9,560
5183	INSURANCE	3,710	6,180	7,810	11,490
TOTAL, INTERNAL SERVICE CHARGES		94,890	158,810	144,760	197,150
SUBTOTAL, BUILDING MAINTENANCE		540,852	662,039	727,690	997,550
5901	ALLOCATED IN	0	12,630	12,830	12,530

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
561-407	RECYCLING AND WASTE REDUCTION				
5902	ALLOCATED OUT	0	0	0	(37,560)
	TOTAL, RECYCLING AND WASTE REDUCTION	\$540,852	\$674,669	\$740,520	\$972,520



Internal Service Funds



**CITY OF ESCONDIDO
FY 2022/23 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	\$51,420
City Manager	137,670
City Attorney	70,240
City Clerk	75,250
City Treasurer	18,510
Finance	99,230
Human Resources/Risk Mgmt.	84,750
Information Systems Administration	94,490
Recreation	399,520
Library	208,610
Older Adult Services	316,270
Communications	5,140
Planning/Building/Code Compliance	147,850
Engineering	184,390
Maintenance/Streets	77,110
Maintenance/Parks	342,500
Radio Communications	8,350
Police	1,458,690
Fire	402,340
Center for the Arts	713,270
CDBG Administration	12,160
Successor Agency-Housing	3,810
Water/Lakes	653,470
Wastewater/Environmental Programs	314,380
Recycling & Waste Reduction	169,880
Duplicating	9,320
Fleet Services	195,890
TOTAL, Charges to Departments	6,254,510
Transfer from General Fund	86,880
TOTAL, Sources	<u><u>\$6,341,390</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$2,949,840
Maintenance and Operations	3,122,950
Internal Service Charges	217,370
Allocations	51,230
TOTAL, Uses	<u><u>\$6,341,390</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

- Added two new Sr. Maintenance Technicians positions

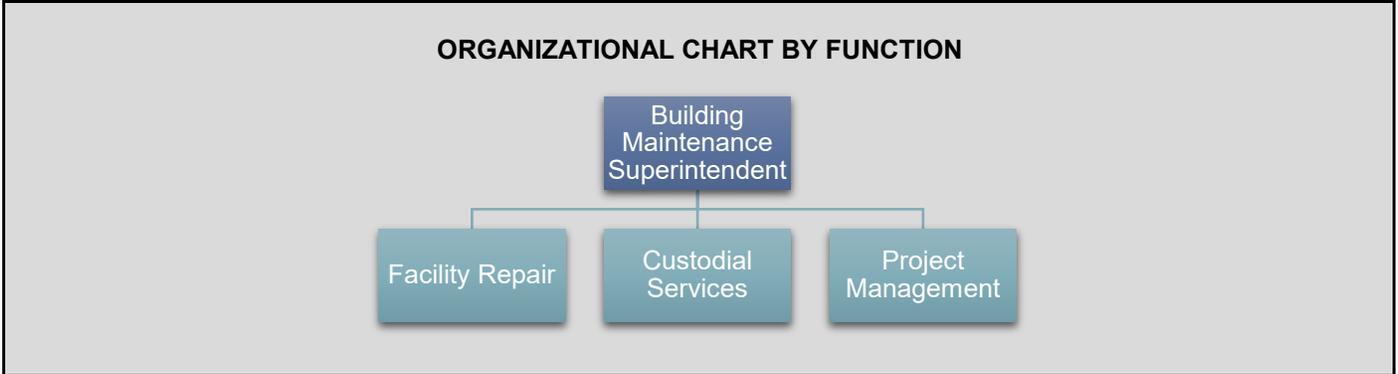
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

BUILDING MAINTENANCE

- Moved Deputy Director of Public Works/Maintenance position to the Streets department
- Increase in Minor Tools & Equipment for added positions
- Increase in Professional Services/Contracts for roof repair
- Increase in Utilities due to projected 6% increase
- Decrease in Principal & Interest due to the CEC and SDG&E loans that were paid in full during Fiscal Year 2021/22
- Added Motive Equipment for added positions
- Increase in internal service charges, primarily warehouse and general liability insurance charges
- Increase in allocations in from the Streets department
- \$458,000 increase in charges to the General Fund

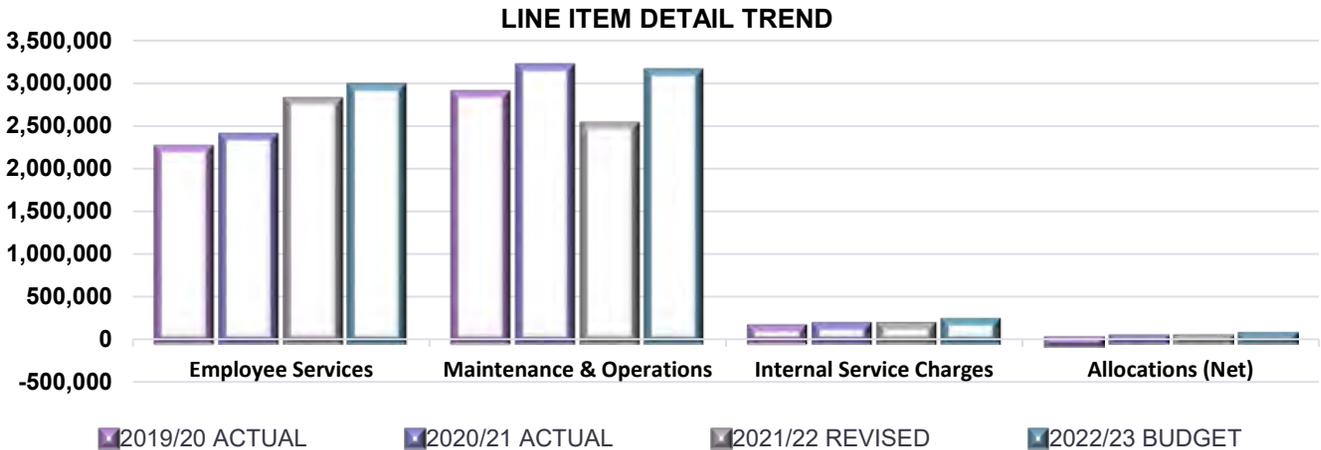
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

BUILDING MAINTENANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	16.0	16.0	16.0	17.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	22.2	22.2	31.5	32.1
Department Total	<u>39.0</u>	<u>39.0</u>	<u>48.3</u>	<u>49.9</u>
BUDGET:				
Employee Services	\$2,233,161	\$2,370,235	\$2,791,060	\$2,949,840
Maintenance & Operations	2,873,120	3,182,429	2,502,320	3,122,950
Internal Service Charges	136,200	169,320	163,370	217,370
Allocations (Net)	<u>(45,212)</u>	<u>22,193</u>	<u>23,830</u>	<u>51,230</u>
Total Budget	<u>\$5,197,269</u>	<u>\$5,744,177</u>	<u>\$5,480,580</u>	<u>\$6,341,390</u>



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5001	REGULAR FULL-TIME	\$957,148	\$1,009,122	\$1,103,590	\$1,170,860
5003	REGULAR PART-TIME	32,286	34,282	31,150	33,370
5004	TEMPORARY PART-TIME	370,724	424,400	630,370	644,890
5020	OVERTIME	160,658	127,458	130,000	135,200
5025	OTHER EMPLOYEE OVERHEAD	47,074	48,041	52,670	54,870
5026	PERS-NORMAL COST	122,519	139,465	146,310	160,010
5029	PERS-UNFUNDED LIABILITY	254,055	298,090	349,070	387,390
5027	MEDICAL	177,422	172,881	196,240	213,700
5028	WORKERS' COMPENSATION	93,549	97,362	131,920	135,060
5030	FLEXIBLE BENEFITS	17,726	19,134	19,740	14,490
	TOTAL, EMPLOYEE SERVICES	2,233,161	2,370,235	2,791,060	2,949,840
5101	OFFICE/OPERATING SUPPLIES	13,837	66,422	7,010	7,010
5102	CUSTODIAL SUPPLIES	79,705	9,681	115,000	115,000
5107	MINOR TOOLS & EQUIPMENT	0	0	0	110,000
5126	MAINTENANCE OF EQUIPMENT	0	0	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,496,943	1,646,180	1,001,850	1,454,150
5139	OTHER BUILDING REPAIRS/MAINTENANCE	201,571	201,497	240,740	240,740
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5166	OTHER DUPLICATING	0	0	1,400	1,400
5167	ADVERTISING & PRINTING	416	112	0	0
5170	UTILITIES	1,037,905	1,224,045	1,090,000	1,155,400
5171	WATER	24,321	22,082	23,000	23,000
5173	OTHER TELEPHONE	7,112	5,337	11,000	11,000
5180	RENT	382	0	2,000	2,000
5501	INTEREST	10,929	7,072	7,070	0
	TOTAL, M & O	2,873,120	3,182,429	2,502,320	3,122,950

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
650-450	BUILDING MAINTENANCE				
5127	WAREHOUSE	0	15,080	11,020	15,940
5164	FLEET SERVICES	66,870	76,080	67,880	68,730
5165	DUPLICATING	105	530	0	0
5172	TELECOMMUNICATIONS	955	890	900	570
5174	RADIO COMMUNICATIONS	1,670	1,700	1,620	1,620
5175	MAIL & MOBILE SERVICES	0	0	1,140	1,250
5178	NETWORK & SYSTEMS ADMINISTRATION	15,485	17,340	14,560	17,730
5183	INSURANCE	51,115	57,700	66,250	111,530
	TOTAL, INTERNAL SERVICE CHARGES	136,200	169,320	163,370	217,370
	SUBTOTAL, BUILDING MAINTENANCE	5,242,480	5,721,984	5,456,750	6,290,160
5901	ALLOCATED IN	19,745	22,800	23,830	51,230
5902	ALLOCATED OUT	(64,957)	(607)	0	0
	TOTAL, BUILDING MAINTENANCE	\$5,197,269	\$5,744,177	\$5,480,580	\$6,341,390

**CITY OF ESCONDIDO
FY 2022/23 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	\$17,720
Maintenance/Streets	15,950
Water	88,590
Lakes	5,320
Wastewater	14,180
Building Maintenance	15,940
Fleet	19,490
TOTAL, Sources	<u><u>\$177,190</u></u>

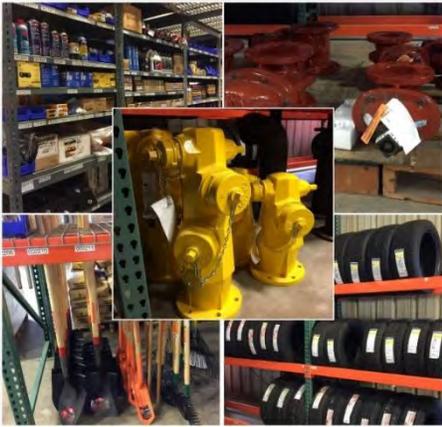
Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$113,800
Maintenance and Operations	6,210
Internal Service Charges	45,140
TOTAL, Operating Budget	<u><u>165,150</u></u>
Add to Available Fund Balance	12,040
TOTAL, Uses	<u><u>\$177,190</u></u>

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WAREHOUSE

DESCRIPTION



The City's Warehouse provides centralized purchasing and a centralized location to store and provide goods and materials that are necessary for daily operations and immediate repairs. The Warehouse is essential for unforeseen emergencies and the EOC. Some of the most prominent stocked items include: employee safety equipment, automotive repair parts, janitorial supplies, landscaping maintenance items, paper and stationary, water repair materials, and EOC emergency supplies. The Warehouse is utilized by all City Departments, but the Public Works and Utilities departments are the main users of the warehouse. The cost of operations is allocated to departments based on the total cost of

inventory transactions distributed to each department during the prior the fiscal year.

There are approximately 21,000 single item purchases by various Departments within a calendar year, with a total valuation of sales over \$1,131,000 for calendar year 2021.

DEPARTMENT PRIORITIES

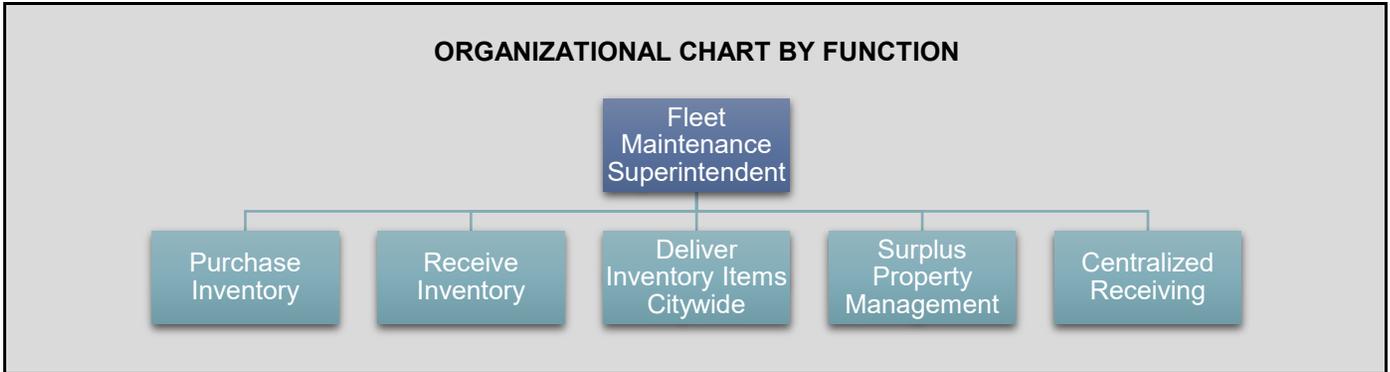
- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork, streamlines the payment process, and creates efficiencies by eliminating trips to various supply houses
- Reduce per unit cost by securing competitive contracts and reducing transportation costs

MAJOR BUDGET IMPACTS

- Increase in internal service charges, primarily fleet services and general liability insurance charges
- Projected to add approximately \$12,000 to fund balance in order to reach appropriate levels to ensure the long-term financial health of this fund

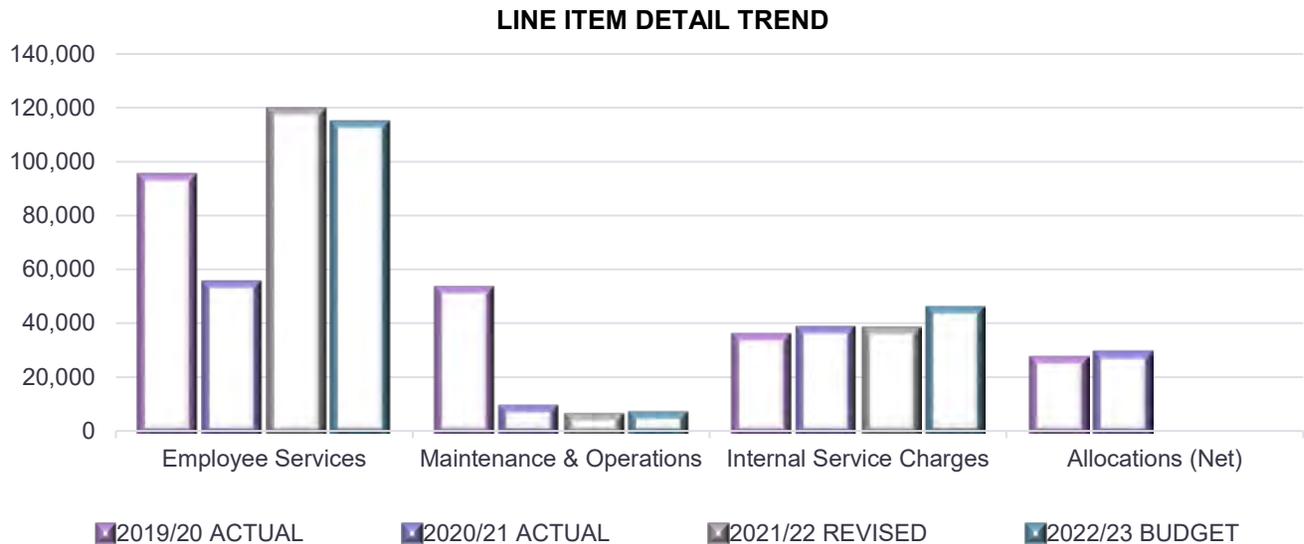
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WAREHOUSE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	2.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.8	0.0	1.2	1.2
Department Total	<u>2.8</u>	<u>1.0</u>	<u>2.2</u>	<u>2.2</u>
BUDGET:				
Employee Services	\$94,112	\$54,356	\$118,670	\$113,800
Maintenance & Operations	52,459	8,639	5,510	6,210
Internal Service Charges	35,385	37,540	37,560	45,140
Allocations (Net)	26,780	28,450	0	0
Total Budget	<u>\$208,736</u>	<u>\$128,985</u>	<u>\$161,740</u>	<u>\$165,150</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
652-710	WAREHOUSE				
5001	REGULAR FULL-TIME	\$41,080	\$27,284	\$45,340	\$49,980
5004	TEMPORARY PART-TIME	5,613	0	24,600	24,600
5020	OVERTIME	2,254	252	300	300
5025	OTHER EMPLOYEE OVERHEAD	1,834	1,297	2,310	2,320
5026	PERS-NORMAL COST	4,606	3,047	7,730	7,880
5029	PERS-UNFUNDED LIABILITY	30,310	14,510	14,450	16,520
5027	MEDICAL	4,312	5,283	16,370	6,060
5028	WORKERS' COMPENSATION	4,090	2,683	7,570	6,140
5030	FLEXIBLE BENEFITS	12	0	0	0
	TOTAL, EMPLOYEE SERVICES	94,112	54,356	118,670	113,800
5101	OFFICE/OPERATING SUPPLIES	3,882	4,653	2,130	2,130
5126	MAINTENANCE OF EQUIPMENT	126	229	400	300
5131	PROFESSIONAL SERVICES	18,551	915	480	580
5190	OTHER EXPENSE	0	241	2,500	2,500
5193	SOFTWARE	29,900	2,600	0	700
	TOTAL, M & O	52,459	8,639	5,510	6,210
5164	FLEET SERVICES	18,790	19,340	20,260	24,810
5172	TELECOMMUNICATIONS	945	1,320	1,340	850
5178	NETWORK & SYSTEMS ADMINISTRATION	7,745	8,900	6,780	7,010
5183	INSURANCE	7,905	7,980	9,180	12,470
	TOTAL, INTERNAL SERVICE CHARGES	35,385	37,540	37,560	45,140
	SUBTOTAL, WAREHOUSE	181,956	100,535	161,740	165,150
5901	ALLOCATED IN	27,145	28,450	0	0
5902	ALLOCATED OUT	(365)	0	0	0
	TOTAL, WAREHOUSE	\$208,736	\$128,985	\$161,740	\$165,150

**CITY OF ESCONDIDO
 FY 2022/23 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	\$4,310
Recreation	25,560
Planning	3,100
Code Compliance	61,660
Building	31,280
Engineering	62,070
Maintenance/Streets	1,006,920
Maintenance/Parks	230,330
Police	1,890,020
Fire	1,897,570
Non-Departmental	27,870
CDBG Administration	970
Water	981,670
Canal	93,800
Lakes	175,290
Wastewater	725,010
Recycled Water	8,920
Environmental Programs	54,600
Recycling & Waste Reduction	6,220
Building Maintenance	68,730
Warehouse	24,810
Network & Systems Administration	4,520
TOTAL, Charges to Departments	7,385,230
Accident Recovery	50,000
Interest	125,000
TOTAL, Sources	<u><u>\$7,560,230</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,654,780
Maintenance and Operations	2,192,440
Capital Outlay	3,351,000
Internal Service Charges	310,780
Allocations	51,230
TOTAL, Uses	<u><u>\$7,560,230</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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 685 pieces of equipment and vehicles, along with an additional 175 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines. The current valuation of the fleet is close to \$60,000,000.

Other Fleet Services - Fleet Services is responsible for providing fuels (gasoline, diesel, and propane) for all City vehicles and equipment. Fleet staff review and write City policies and procedures regarding use of vehicles and equipment. Fleet also assists the Risk & Safety Division with vehicle and equipment training. Additionally, Fleet has the responsibility of operating the City Warehouse.

DEPARTMENT PRIORITIES

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program
- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

FLEET SERVICES

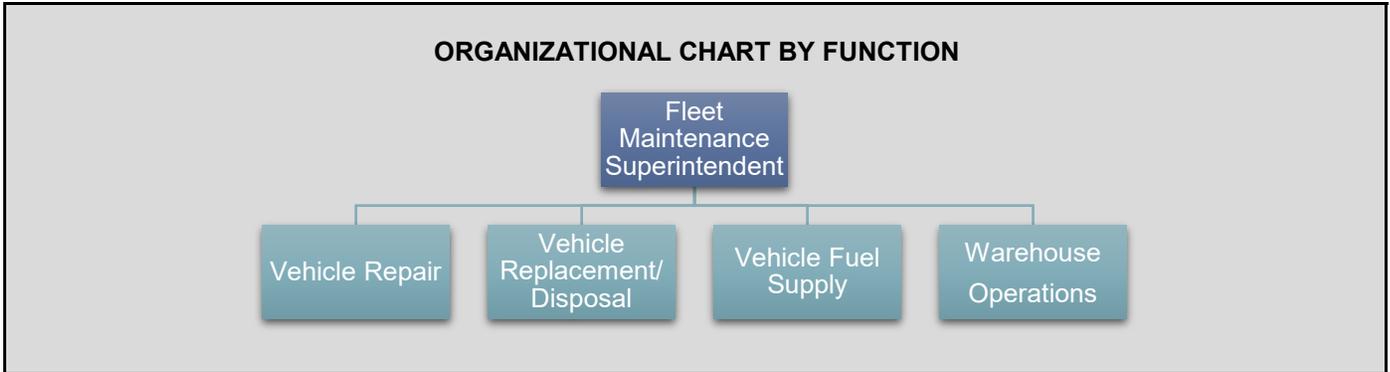
- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles, while transitioning towards electric vehicles, in an effort to coincide with the City's current and future Climate Action Plan (CAP)

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to negotiated salary increases and overall increase in PERS-Unfunded Liability
- Increase in repair parts costs due to COVID, inflation, and supply chain shortages
- Change in capital outlay due to the types and amounts of vehicles projected to be replaced in Fiscal Year 2022/23 compared to Fiscal Year 2021/22. Increased funding is also required to transition towards electric/hybrid vehicles, and to fund the purchase of the charging infrastructure to adequately recharge the future electric vehicles.
- Replacement vehicle costs have also significantly increased due to COVID, inflation, and supply chain shortages
- Years of deferring vehicle replacements has created challenges with maintaining the vehicle replacement schedule. There are numerous vehicles that have had their replacement pushed out for many years in order to meet budget constraints. To help alleviate the funding shortages, Fleet fund balance has been used to balance prior year budgets.
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- \$1.3 million increase in Fleet charges to the General Fund

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

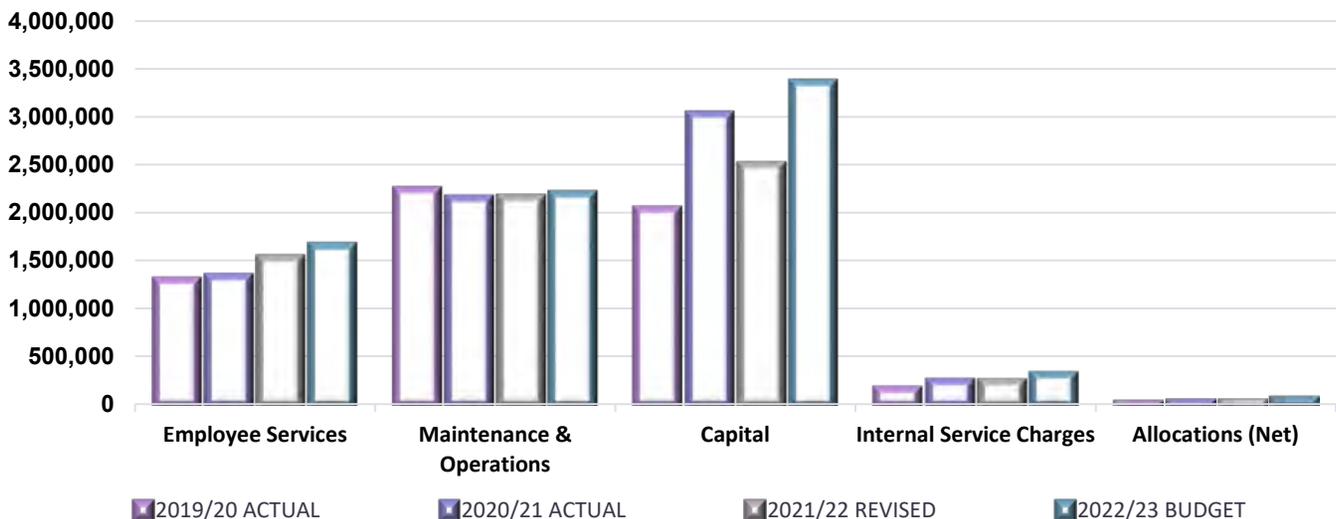
FLEET SERVICES



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	12.0
BUDGET:				
Employee Services	\$1,291,571	\$1,327,789	\$1,523,440	\$1,654,780
Maintenance & Operations	2,234,464	2,141,415	2,152,440	2,192,440
Capital Outlay	2,033,068	3,017,080	2,491,440	3,351,000
Internal Service Charges	157,175	237,290	237,930	310,780
Allocations (Net)	8,933	22,800	23,830	51,230
Total Budget	<u>\$5,725,211</u>	<u>\$6,746,375</u>	<u>\$6,429,080</u>	<u>\$7,560,230</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
653-715 FLEET SERVICES					
5001	REGULAR FULL-TIME	\$723,674	\$752,151	\$847,520	\$935,850
5004	TEMPORARY PART-TIME	15,767	0	0	0
5020	OVERTIME	68,976	50,680	70,900	70,900
5025	OTHER EMPLOYEE OVERHEAD	28,630	29,214	30,980	32,530
5026	PERS-NORMAL COST	70,791	75,473	83,680	91,100
5029	PERS-UNFUNDED LIABILITY	208,005	240,960	267,280	307,360
5027	MEDICAL	120,256	123,796	152,730	139,440
5028	WORKERS' COMPENSATION	45,149	44,855	59,180	65,910
5030	FLEXIBLE BENEFITS	10,323	10,661	11,170	11,690
TOTAL, EMPLOYEE SERVICES		1,291,571	1,327,789	1,523,440	1,654,780
5101	OFFICE/OPERATING SUPPLIES	80,345	47,829	49,700	53,700
5111	GASOLINE	771,543	727,627	900,000	900,000
5112	OIL AND LUBRICANTS	39,865	23,891	40,000	40,000
5113	OTHER MOTIVE FUELS	337,234	296,533	300,000	300,000
5115	TIRES AND TUBES	155,767	100,034	145,000	145,000
5116	REPAIR PARTS	321,622	466,835	300,000	300,000
5117	OUTSIDE REPAIRS	283,306	190,033	210,000	250,000
5118	MOTIVE REPAIR PARTS	12,030	4,384	7,500	7,500
5119	ACCIDENT REPAIRS	110,825	112,271	70,000	74,000
5126	MAINTENANCE OF EQUIPMENT	9,895	8,329	5,000	5,000
5128	MAJOR MAINTENANCE	13,247	0	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	55,684	113,452	77,600	79,600
5160	TRAINING AND MEETINGS	2,102	2,857	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	2,000	11,196	140	140
5173	OTHER TELEPHONE	1,174	663	2,500	2,500
5182	INTEREST	10,509	5,329	0	0
5190	OTHER EXPENSE	27,318	30,152	30,000	20,000
TOTAL, M & O		2,234,464	2,141,415	2,152,440	2,192,440

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
653-715 FLEET SERVICES					
5208	MOTIVE EQUIPMENT	2,033,068	3,017,080	2,491,440	3,351,000
TOTAL, CAPITAL OUTLAY		2,033,068	3,017,080	2,491,440	3,351,000
5125	BUILDING MAINTENANCE	102,875	161,390	142,680	195,890
5127	WAREHOUSE	0	18,430	23,630	19,490
5165	DUPLICATING	815	490	390	910
5172	TELECOMMUNICATIONS	1,260	1,770	1,790	1,500
5174	RADIO COMMUNICATIONS	2,510	2,570	2,430	2,430
5175	MAIL & MOBILE SERVICES	0	0	380	420
5178	NETWORK & SYSTEMS ADMINISTRATION	10,325	11,770	19,540	21,680
5183	INSURANCE	39,390	40,870	47,090	68,460
TOTAL, INTERNAL SERVICE CHARGES		157,175	237,290	237,930	310,780
SUBTOTAL, FLEET SERVICES		5,716,278	6,723,575	6,405,250	7,509,000
5901	ALLOCATED IN	19,750	22,800	23,830	51,230
5902	ALLOCATED OUT	(10,817)	0	0	0
TOTAL, FLEET SERVICES		\$5,725,211	\$6,746,375	\$6,429,080	\$7,560,230

**CITY OF ESCONDIDO
 FY 2022/23 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	\$14,190
City Manager	13,460
City Attorney	17,070
City Clerk	4,920
Finance	15,820
Human Resources	11,280
Risk Management	310
Information Systems	1,650
Recreation	6,130
Library	21,300
Older Adult Services	10,970
Communications	170
Planning	25,930
Code Compliance	3,000
Building	2,420
Engineering	9,120
Maintenance/Streets	6,050
Police	63,110
Fire & Emergency Management	21,550
Non-Departmental/Education Compact	2,650
CDBG Administration	1,190
Housing	1,670
Water/Lakes	16,360
Wastewater/Environmental Programs	7,500
Fleet Services	910
Network & Systems Administration	30
Benefits Administration	1,190
Workers' Compensation	40
TOTAL, Charges to Departments	279,990
Use of Available Fund Balance	4,780
TOTAL, Sources	\$284,770

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$94,170
Maintenance and Operations	146,950
Internal Service Charges	16,050
Allocations	27,600
TOTAL, Uses	\$284,770

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

DUPLICATING



DESCRIPTION

The Duplicating division of Information Systems provides low-cost copying and high-quality printing services for all City departments. Duplicating offers full-color and one-color copying, printing, and finishing work such as binding, cutting, folding, stapling, hole-punching, and laminating. Duplicating also maintains an extensive database of recurring duplicating jobs for each department and helps prepare City Council agendas and City Budget Documents.

Funding is provided through charges to other departments based on actual usage.

DEPARTMENT PRIORITIES

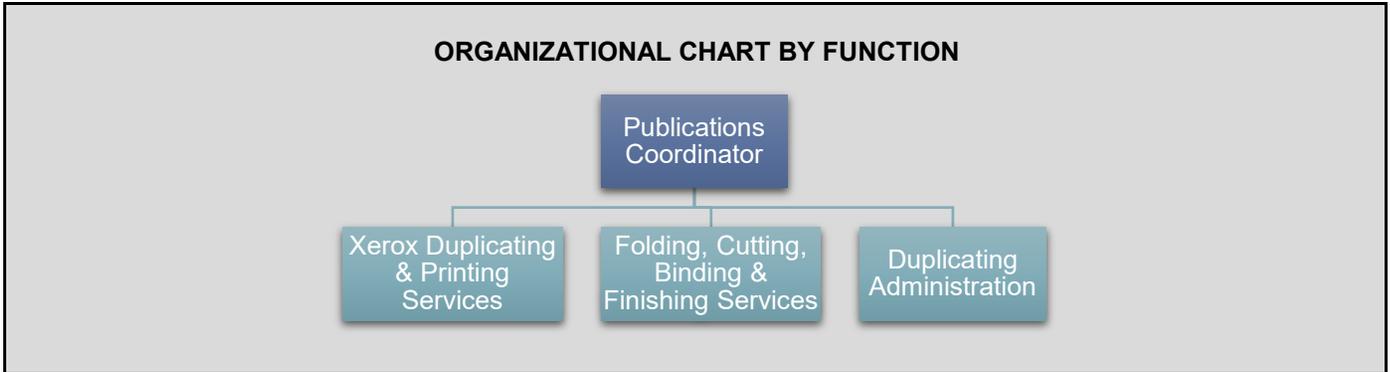
- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- Monitor usage on all multi-function devices in an effort to reduce contract overages

MAJOR BUDGET IMPACTS

- Increase in Office/Operating Supplies due to the cost of supplies increasing
- Decrease in M & O primarily due to the Procure America multi-year contract not needing to be renewed in Fiscal Year 2022/23
- Increase in allocations in from Info Systems/Administration
- \$21,000 decrease in charges to the General Fund

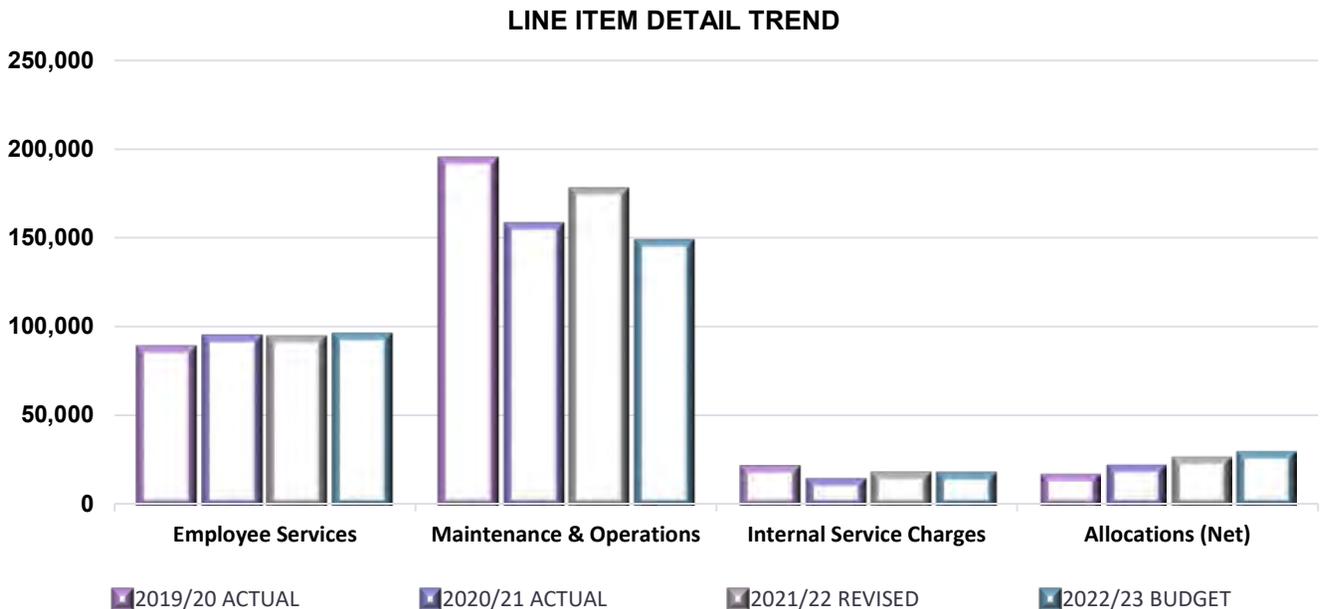
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

DUPLICATING



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$87,405	\$92,921	\$92,560	\$94,170
Maintenance & Operations	193,469	156,427	175,750	146,950
Internal Service Charges	19,705	12,390	16,000	16,050
Allocations (Net)	15,000	20,030	24,400	27,600
Total Budget	<u>\$315,578</u>	<u>\$281,768</u>	<u>\$308,710</u>	<u>\$284,770</u>



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
654-770 DUPLICATING				
5001 REGULAR FULL-TIME	\$50,762	\$54,506	\$51,360	\$52,640
5025 OTHER EMPLOYEE OVERHEAD	2,073	2,050	2,010	2,000
5026 PERS-NORMAL COST	5,602	5,765	5,670	5,560
5029 PERS-UNFUNDED LIABILITY	13,725	14,870	16,320	16,980
5027 MEDICAL	11,484	11,749	12,870	12,830
5028 WORKERS' COMPENSATION	582	795	1,080	850
5030 FLEXIBLE BENEFITS	3,176	3,186	3,250	3,310
TOTAL, EMPLOYEE SERVICES	87,405	92,921	92,560	94,170
5101 OFFICE/OPERATING SUPPLIES	24,788	11,264	25,000	28,950
5126 MAINTENANCE OF EQUIPMENT	3,988	0	4,000	5,000
5131 PROFESSIONAL SERVICES/CONTRACTS	164,692	145,162	146,750	113,000
TOTAL, M & O	193,469	156,427	175,750	146,950
5125 BUILDING MAINTENANCE	14,235	6,730	10,000	9,320
5172 TELECOMMUNICATIONS	425	440	450	280
5178 NETWORK & SYSTEMS ADMINISTRATION	2,580	2,970	2,710	2,800
5183 INSURANCE	2,465	2,250	2,840	3,650
TOTAL, INTERNAL SERVICE CHARGES	19,705	12,390	16,000	16,050
SUBTOTAL, DUPLICATING	300,578	261,738	284,310	257,170
5901 ALLOCATED IN	15,000	20,030	24,400	27,600
TOTAL, DUPLICATING	\$315,578	\$281,768	\$308,710	\$284,770

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Internal Service Fund Sources and Uses**

TELECOMMUNICATIONS

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$1,360
City Manager	1,500
City Attorney	2,350
City Clerk	1,930
City Treasurer	140
Finance	6,480
Human Resources	3,280
Risk Management	710
Information Systems	3,210
Recreation	15,610
Library	18,620
Older Adult Services/Sr. Nutrition	8,800
Communications/Digital Media Services	700
Planning	3,840
Code Compliance	4,410
Building	4,680
Engineering	91,580
Maintenance/Streets	15,160
Radio Communications	3,680
Police	131,430
Fire	57,200
Center for the Arts	24,300
CDBG ADMIN	710
Successor Agency-Housing	2,340
Water/Lakes	26,340
Wastewater	20,030
Building Maintenance	570
Warehouse	850
Fleet Services	1,500
Duplicating	280
Network & Systems Administration	3,290
Workers' Compensation/Benefits Administration	940
Education COMPACT	3,800
Credit Union	4,440
TOTAL, Charges to Departments	466,060
Use of Available Fund Balance	26,520
TOTAL, Sources	\$492,580

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$107,660
Maintenance and Operations	325,760
Internal Service Charges	9,160
Allocations	50,000
TOTAL, Uses	\$492,580

**CITY OF ESCONDIDO
FY 2022/23 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

- Added Training & Meeting projection due to Staff training for new phone system (3cx)
- Decrease in overall M & O primarily for service providers due to strategic technology changes made by staff
- Increase in allocations in from Info Systems/Administration

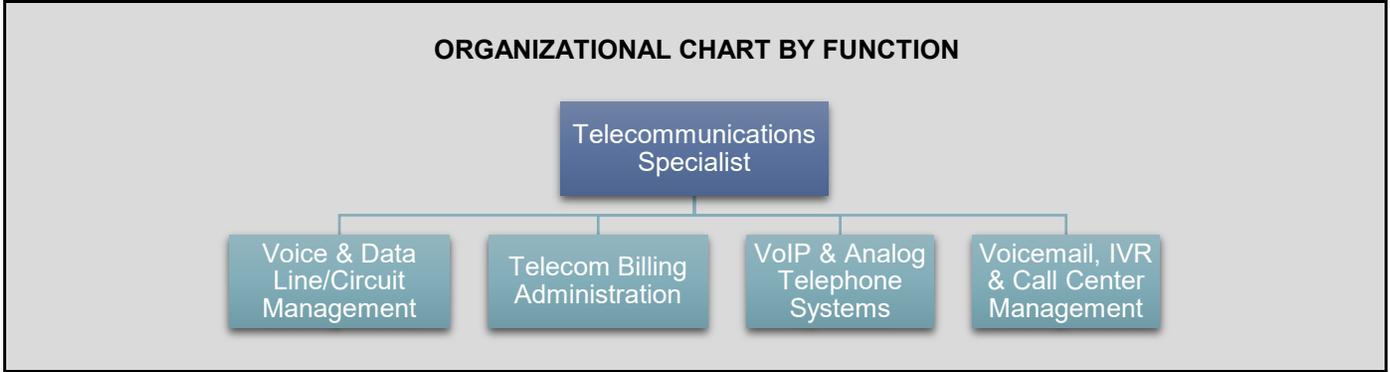
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

TELECOMMUNICATIONS

- \$10,000 decrease in telecommunication charges to the General Fund due to decrease in projected M & O costs

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

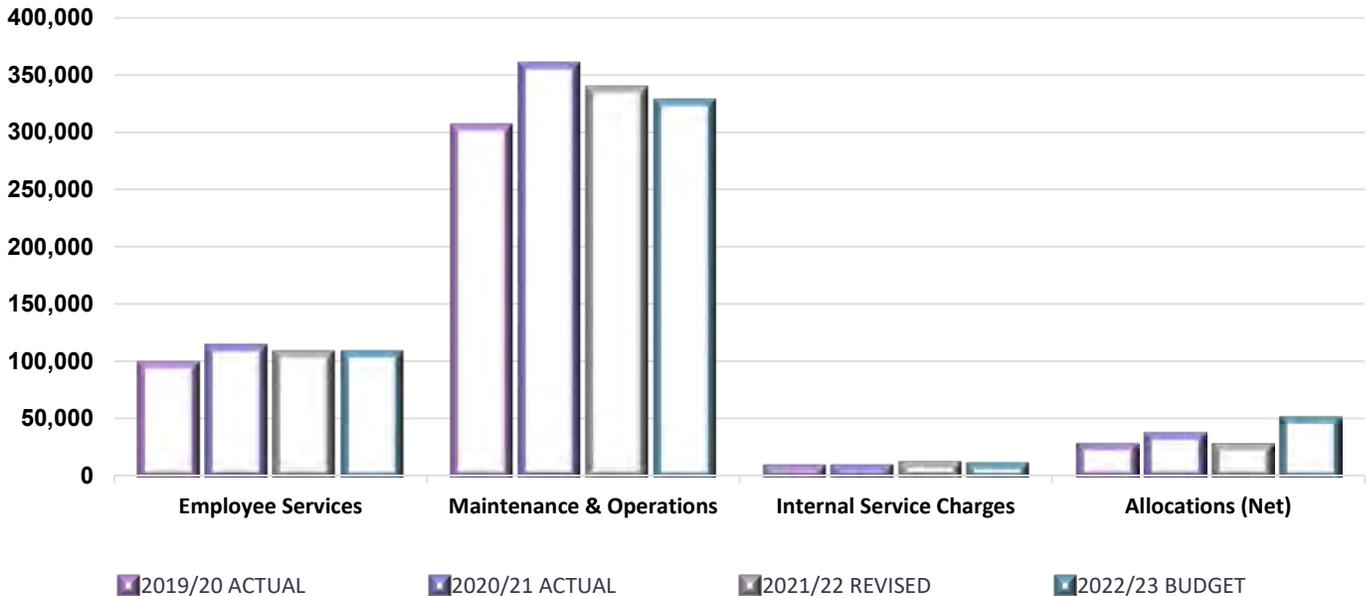
TELECOMMUNICATIONS



BUDGET SUMMARY

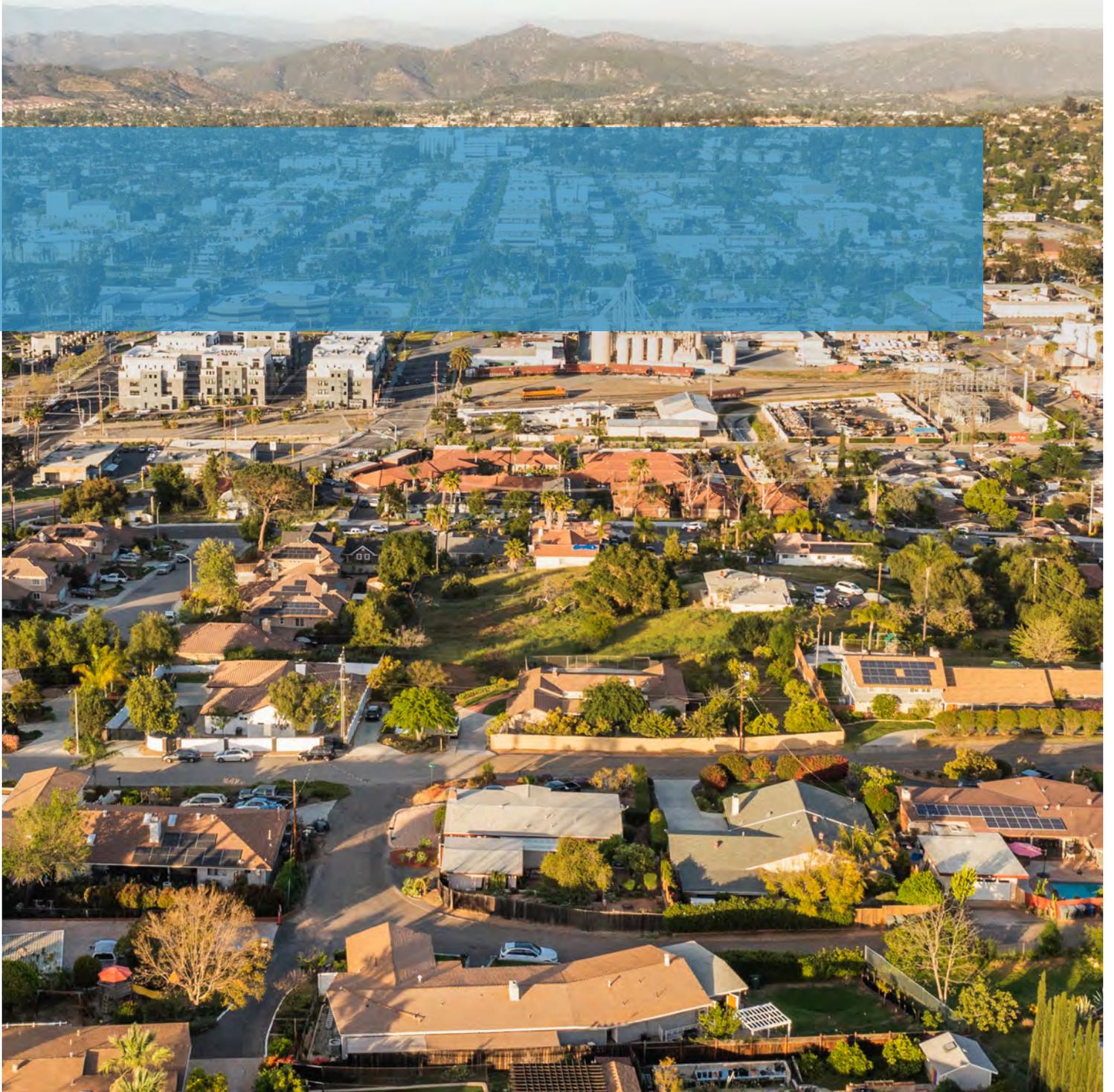
	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$96,458	\$111,847	\$105,810	\$107,660
Maintenance & Operations	304,052	357,487	336,660	325,760
Internal Service Charges	6,395	6,880	9,670	9,160
Allocations (Net)	25,271	34,770	24,730	50,000
Total Budget	<u>\$432,175</u>	<u>\$510,984</u>	<u>\$476,870</u>	<u>\$492,580</u>

LINE ITEM DETAIL



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
654-771 TELECOMMUNICATIONS					
5001	REGULAR FULL-TIME	\$56,874	\$58,187	\$59,550	\$61,040
5020	OVERTIME	4,915	15,087	7,160	7,160
5025	OTHER EMPLOYEE OVERHEAD	2,308	2,582	2,250	2,240
5026	PERS-NORMAL COST	6,497	7,240	6,570	6,450
5029	PERS-UNFUNDED LIABILITY	15,945	17,240	18,930	19,690
5027	MEDICAL	5,742	6,569	6,440	6,410
5028	WORKERS' COMPENSATION	687	1,081	1,330	1,030
5030	FLEXIBLE BENEFITS	3,490	3,861	3,580	3,640
TOTAL, EMPLOYEE SERVICES		96,458	111,847	105,810	107,660
5101	OFFICE/OPERATING SUPPLIES	(642)	(361)	1,000	1,000
5126	MAINTENANCE OF EQUIPMENT	35,050	39,011	44,500	44,000
5131	PROFESSIONAL SERVICES	976	1,283	10,000	10,000
5160	TRAINING & MEETINGS	0	0	0	6,000
5173	OTHER TELEPHONE	258,737	309,545	241,160	224,760
5194	MINOR OFFICE EQUIPMENT	9,931	8,010	40,000	40,000
TOTAL, M & O		304,052	357,487	336,660	325,760
5175	MAIL & MOBILE SERVICES	0	0	100	100
5178	NETWORK & SYSTEMS ADMINISTRATION	3,875	4,360	6,690	5,530
5183	INSURANCE	2,520	2,520	2,880	3,530
TOTAL, INTERNAL SERVICE CHARGES		6,395	6,880	9,670	9,160
SUBTOTAL, TELECOMMUNICATIONS		406,904	476,214	452,140	442,580
5901	ALLOCATED IN	26,000	34,770	24,730	50,000
5902	ALLOCATED OUT	(729)	0	0	0
TOTAL, TELECOMMUNICATIONS		\$432,175	\$510,984	\$476,870	\$492,580



**CITY OF ESCONDIDO
 FY 2022/23 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	\$680
City Manager	49,080
City Attorney	2,420
City Clerk	2,200
Finance	44,610
Human Resources	1,080
Risk Management	260
Enterprise Software & Web Administration	100
Recreation	1,760
Library	2,810
Older Adult Services	150
Communications	380
Planning	19,690
Code Compliance	8,610
Building	3,120
Engineering	4,280
Maintenance/Streets	7,210
Maintenance/Parks	1,670
Police	50,760
Fire	11,270
CDBG Administration	290
Housing	2,300
Water/Lakes	13,190
Wastewater	9,990
Building Maintenance/Fleet Services	1,670
Telecommunications	100
Network & Systems Administration	1,350
Workers' Compensation	200
Benefits Administration	7,570
TOTAL, Charges to Departments	248,800
Use of Available Fund Balance	7,250
TOTAL, Sources	<u><u>\$256,050</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$98,590
Maintenance and Operations	110,610
Internal Service Charges	3,850
Allocations	43,000
TOTAL, Uses	<u><u>\$256,050</u></u>

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

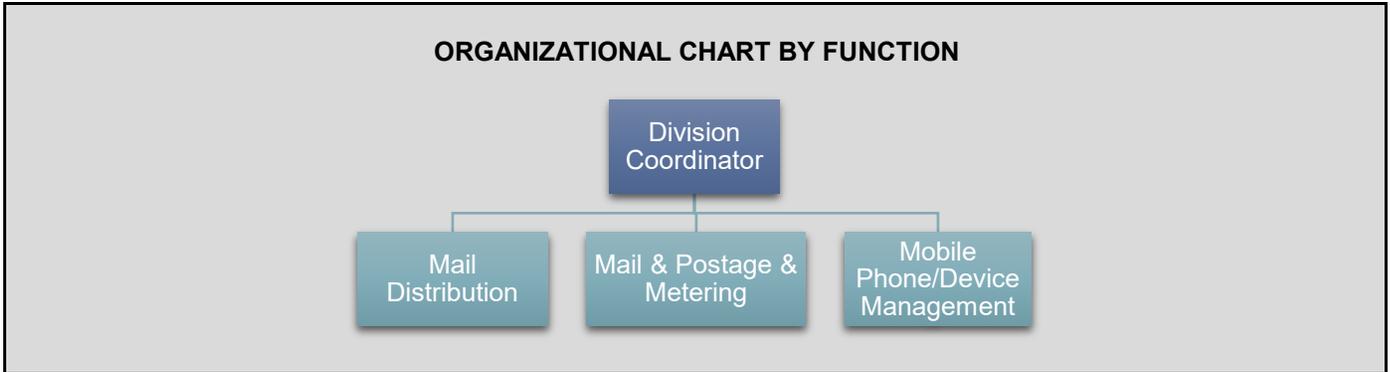
- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 660 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving and efficiencies

MAJOR BUDGET IMPACTS

- Decrease in Office Supplies due to technology automation that led to less paper mailings even with an increase in the cost of USPS postage
- Continued increase in Professional Services due to increase in delivery services contracts and other service contracts
- Increase in allocations in from Info Systems/Administration department

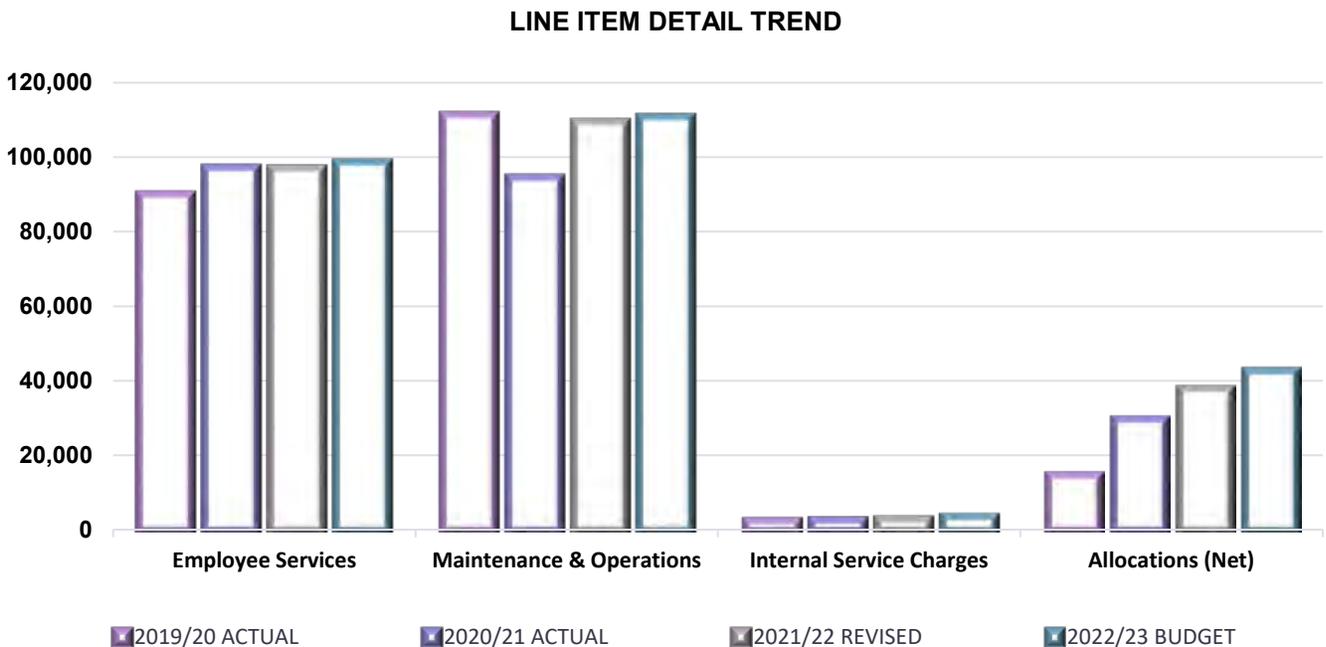
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

MAIL & MOBILE SERVICES



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$90,057	\$97,167	\$97,000	\$98,590
Maintenance & Operations	111,242	94,529	109,520	110,610
Internal Service Charges	2,695	2,920	3,150	3,850
Allocations (Net)	15,000	29,800	37,980	43,000
Total Budget	\$218,994	\$224,416	\$247,650	\$256,050



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
654-772 MAIL & MOBILE SERVICES				
5001 REGULAR FULL-TIME	\$49,447	\$53,949	\$51,360	\$52,640
5025 OTHER EMPLOYEE OVERHEAD	2,030	2,056	2,010	2,000
5026 PERS-NORMAL COST	5,439	5,765	5,670	5,560
5029 PERS-UNFUNDED LIABILITY	13,320	14,870	16,320	16,980
5027 MEDICAL	16,213	16,589	17,310	17,250
5028 WORKERS' COMPENSATION	566	795	1,080	850
5030 FLEXIBLE BENEFITS	3,042	3,143	3,250	3,310
TOTAL, EMPLOYEE SERVICES	90,057	97,167	97,000	98,590
5101 OPERATING SUPPLIES	69,551	53,038	64,760	59,400
5131 PROFESSIONAL SERVICES/CONTRACTS	39,933	41,013	44,040	50,240
5173 OTHER TELEPHONE	1,759	478	720	970
TOTAL, M & O	111,242	94,529	109,520	110,610
5178 NETWORK & SYSTEMS ADMINISTRATION	1,290	1,480	1,360	1,410
5183 INSURANCE	1,405	1,440	1,790	2,440
TOTAL, INTERNAL SERVICE CHARGES	2,695	2,920	3,150	3,850
SUBTOTAL, MAIL & MOBILE SERVICES	203,994	194,616	209,670	213,050
5901 ALLOCATED IN	15,000	29,800	37,980	43,000
TOTAL, MAIL & MOBILE SERVICES	\$218,994	\$224,416	\$247,650	\$256,050

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Internal Service Fund Sources and Uses**

NETWORK & SYSTEMS ADMINISTRATION

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$7,010
City Manager	17,890
City Attorney	28,770
City Clerk	29,840
City Treasurer	1,410
Finance	47,410
Human Resources/Risk Management	29,030
Information Systems	36,020
Recreation	50,210
Library	148,120
Older Adult Services/Sr. Nutrition	13,940
Communications/Digital Media Services	28,930
Planning	29,190
Code Compliance	38,250
Building	22,090
Engineering	62,080
Maintenance/Streets	89,510
Maintenance/Parks	6,760
Police	657,810
Fire/Emergency Management	236,450
Center for the Arts	77,790
Non-Departmental	60,930
CDBG Administration	12,030
Successor Agency-Housing	5,610
Water/Canal/Lakes	242,610
Wastewater/Recycled Water/Environmental Programs	309,390
Recycling and Waste Reduction	9,560
Building Maintenance	17,730
Warehouse	7,010
Fleet Services	21,680
Duplicating	2,800
Telecommunications	5,530
Mail & Mobile Services	1,410
Workers' Compensation/Benefits Administration	4,040
Credit Union	15,830
Escondido Education Compact	4,660
TOTAL, Charges to Departments	2,379,330
Use of Available Fund Balance	600
TOTAL, Sources	\$2,379,930

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,640,160
Maintenance and Operations	666,600
Internal Service Charges	36,270
Allocations	36,900
TOTAL, Uses	\$2,379,930

**CITY OF ESCONDIDO
FY 2022/23 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 2022/23 Operating Budget
Department Summary

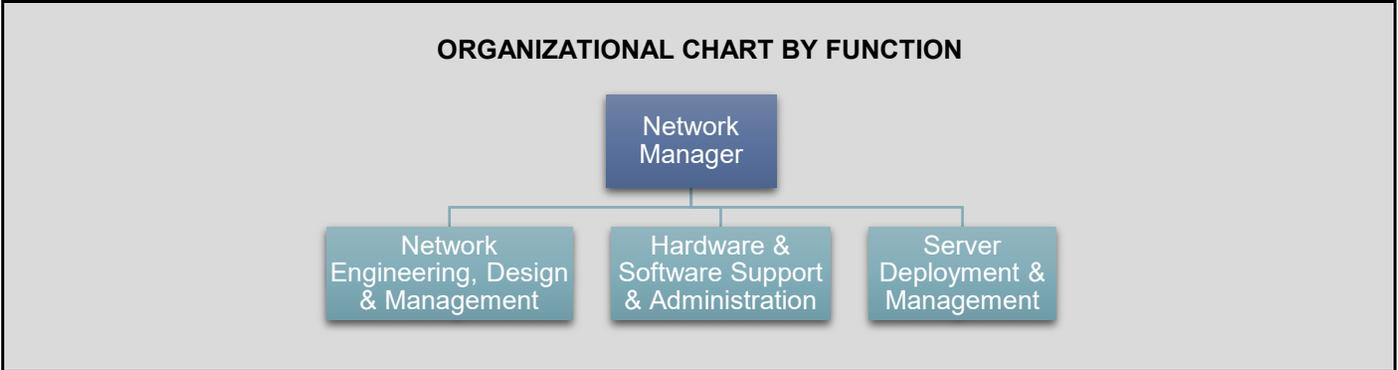
NETWORK & SYSTEMS ADMINISTRATION

MAJOR BUDGET IMPACTS

- This budget includes an added Network Systems Engineer
- Other increases in employee services are primarily due to increases in salaries and PERS-Unfunded Liability costs
- Increase in M & O is primarily due to cybersecurity technology and additional technology demands due to COVID-19 and for ongoing public library technology replacement costs
- Increase in internal service charges, primarily general liability insurance charges
- \$129,000 increase in charges to the General Fund, primarily for additional devices to support a remote workforce
- \$154,000 increase in charges to Utilities departments primarily for additional devices to support remote workforce, the expanded use of technology, and for the added Network Systems Engineer for network and cybersecurity support that is split between Water and Wastewater

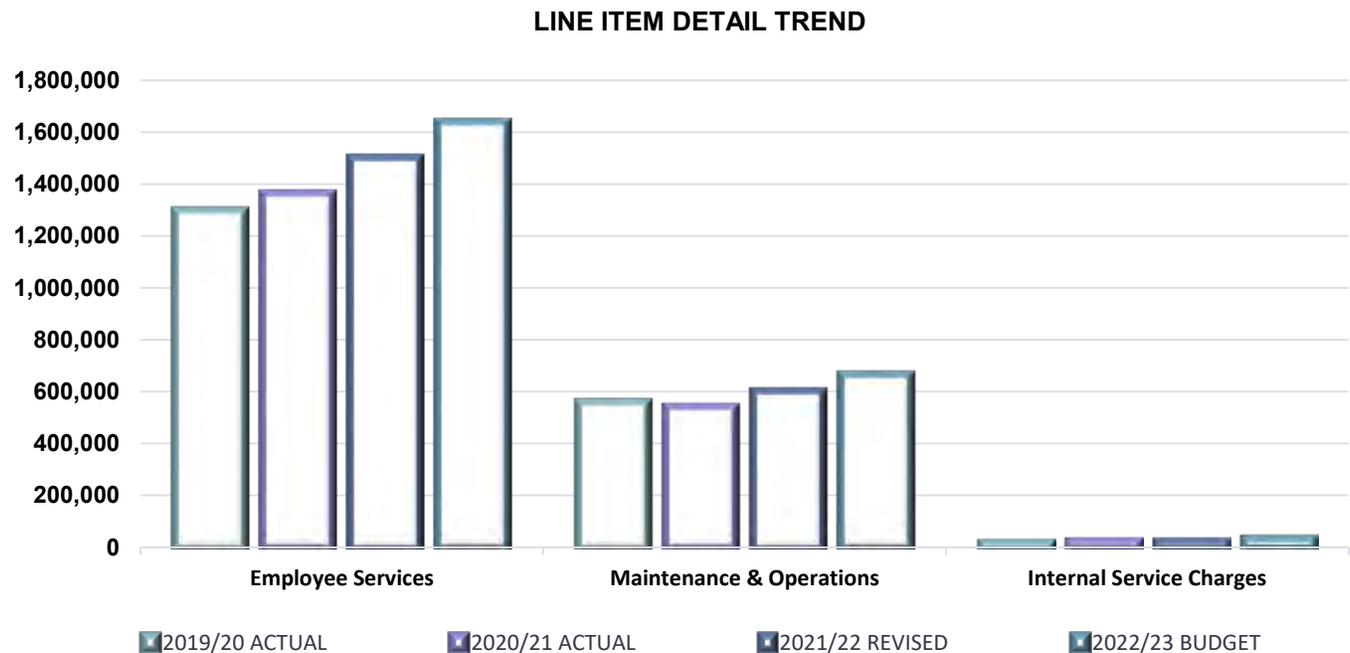
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

NETWORK & SYSTEMS ADMINISTRATION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	13.0
BUDGET:				
Employee Services	\$1,299,104	\$1,364,085	\$1,500,680	\$1,640,160
Maintenance & Operations	566,012	543,737	606,800	666,600
Internal Service Charges	23,105	26,080	28,630	36,270
Allocations (Net)	<u>(5,304)</u>	<u>21,061</u>	<u>31,480</u>	<u>36,900</u>
Total Budget	\$1,882,916	\$1,954,963	\$2,167,590	\$2,379,930



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

		<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5001	REGULAR FULL-TIME	\$760,309	\$800,098	\$862,990	\$962,880
5020	OVERTIME	29,254	20,626	24,090	24,090
5025	OTHER EMPLOYEE OVERHEAD	29,766	30,047	30,610	32,960
5026	PERS-NORMAL COST	85,032	88,836	95,250	101,690
5029	PERS-UNFUNDED LIABILITY	218,970	242,810	271,630	283,310
5027	MEDICAL	123,247	124,983	148,920	165,640
5028	WORKERS' COMPENSATION	9,142	12,603	18,600	15,810
5030	FLEXIBLE BENEFITS	43,384	44,082	48,590	53,780
	TOTAL, EMPLOYEE SERVICES	1,299,104	1,364,085	1,500,680	1,640,160
5101	OFFICE/OPERATING SUPPLIES	12,132	19,977	18,500	18,500
5126	MAINTENANCE OF EQUIPMENT	6,241	4,967	6,200	6,200
5131	PROFESSIONAL SERVICES/CONTRACTS	32,579	33,959	40,700	43,700
5160	TRAINING & MEETINGS	299	0	0	0
5161	MILEAGE	0	64	500	500
5173	OTHER TELEPHONE	7,746	6,158	8,200	8,200
5193	SOFTWARE	335,161	320,059	352,700	384,500
5194	MINOR OFFICE EQUIPMENT	171,853	158,553	180,000	205,000
	TOTAL, M & O	566,012	543,737	606,800	666,600
5164	FLEET SERVICES	4,905	5,120	4,600	4,520
5165	DUPLICATING	80	70	80	30
5172	TELECOMMUNICATIONS	3,670	3,980	4,030	3,290
5175	MAIL & MOBILE SERVICES	0	2,180	1,190	1,350
5183	INSURANCE	14,450	14,730	18,730	27,080
	TOTAL, INTERNAL SERVICE CHARGES	23,105	26,080	28,630	36,270
	SUBTOTAL, NETWORK & SYSTEMS ADMINISTRATION	1,888,220	1,933,902	2,136,110	2,343,030
5901	ALLOCATED IN	0	21,900	31,480	36,900

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
657-033 NETWORK & SYSTEMS ADMINISTRATION				
5902 ALLOCATED OUT	(5,304)	(839)	0	0
TOTAL, NETWORK & SYSTEMS ADMINISTRATION	\$1,882,916	\$1,954,963	\$2,167,590	\$2,379,930

**CITY OF ESCONDIDO
FY 2022/23 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	\$5,789,660
Interest	150,000
Use of Available Fund Balance	74,560
TOTAL, Sources	<u><u>\$6,014,220</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$157,780
Maintenance and Operations	5,463,640
Internal Service Charges	30,720
Allocations	362,080
TOTAL, Uses	<u><u>\$6,014,220</u></u>

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE



DESCRIPTION

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to

other departments based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through Public Risk Innovation, Solutions, and Management (PRISM). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council
- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary

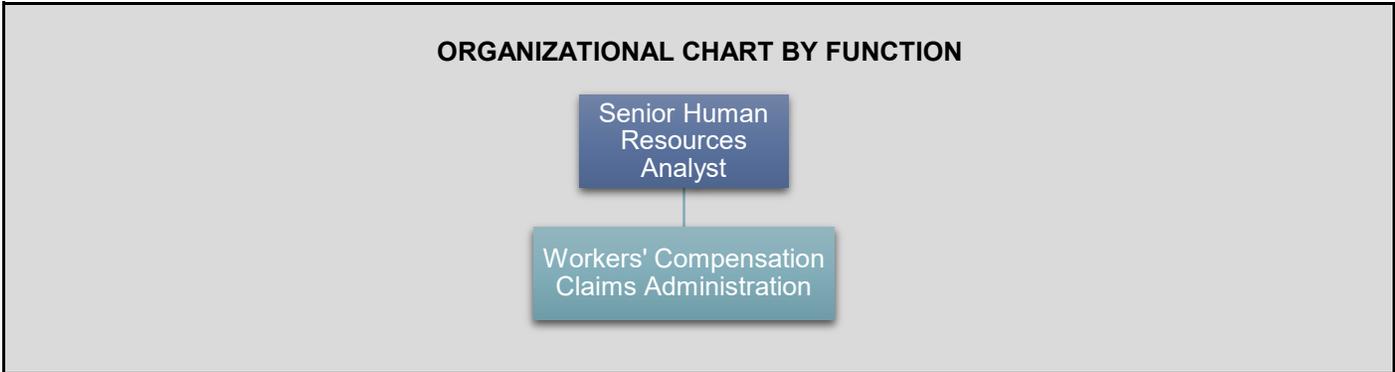
WORKERS' COMPENSATION INSURANCE

MAJOR BUDGET IMPACTS

- Increase in salaries and medical projections due to employee turnover and PERS-Unfunded Liability costs
- Expected increase in professional services costs for the City's third-party administrator fees
- Anticipated increase in insurance premiums
- Increase in internal service charges, primarily general liability insurance charges
- Increase in allocations in from primarily the City Attorney, Human Resources, and Risk Management departments
- As a result of the overall increase to this budget and minimal use of available fund balance, charges to the General Fund are projected to increase by about \$500,000
- Currently projected fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.

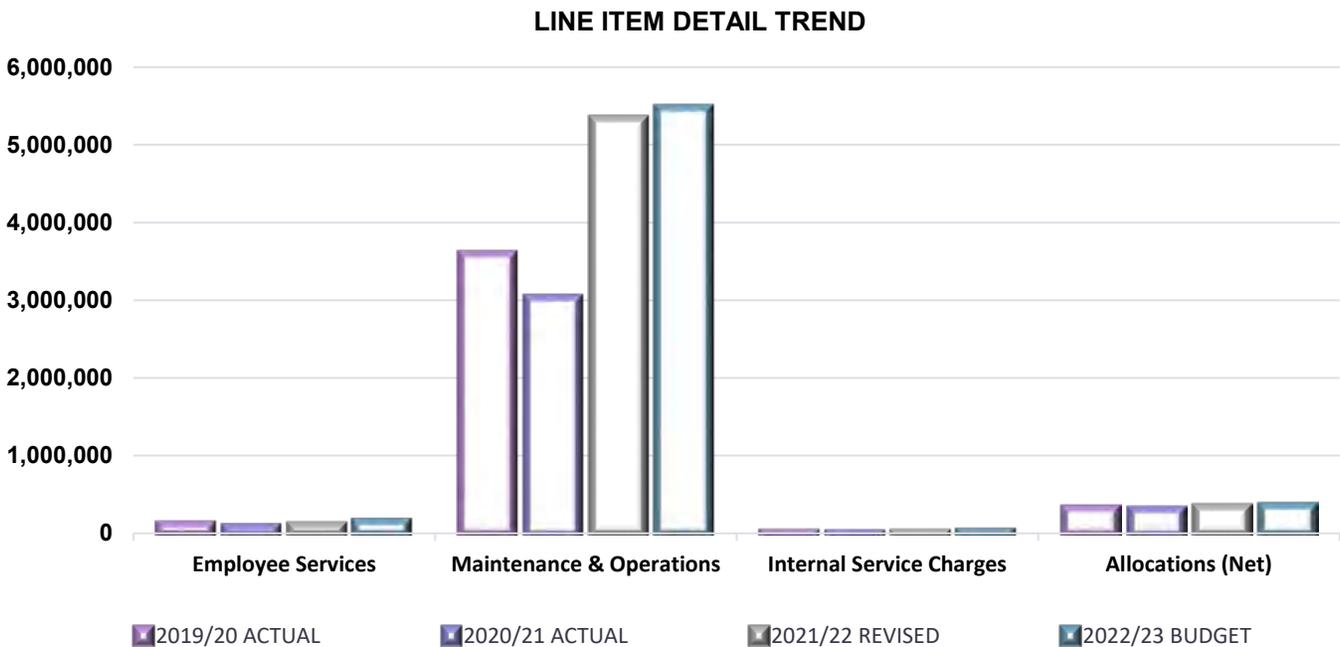
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	\$126,074	\$95,734	\$112,720	\$157,780
Maintenance & Operations	3,587,437	3,026,205	5,327,640	5,463,640
Internal Service Charges	17,110	17,520	19,340	30,720
Allocations (Net)	328,035	321,590	343,960	362,080
Total Budget	\$4,058,657	\$3,461,049	\$5,803,660	\$6,014,220



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

	<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
690-721 WORKERS' COMPENSATION INSURANCE				
5001 REGULAR FULL-TIME	\$77,314	\$56,270	\$69,010	\$92,250
5025 OTHER EMPLOYEE OVERHEAD	2,570	2,095	2,290	2,400
5026 PERS-NORMAL COST	8,144	6,140	7,620	9,740
5029 PERS-UNFUNDED LIABILITY	20,565	22,240	21,940	29,760
5027 MEDICAL	12,435	5,203	6,440	17,250
5028 WORKERS' COMPENSATION	848	848	1,460	1,490
5030 FLEXIBLE BENEFITS	4,198	2,937	3,960	4,890
TOTAL, EMPLOYEE SERVICES	126,074	95,734	112,720	157,780
5101 OFFICE/OPERATING SUPPLIES	753	830	750	750
5129 BENEFITS PAID	307,452	61,073	1,666,990	1,666,990
5130 MEDICAL SERVICES	1,857,958	1,624,403	1,913,700	1,913,700
5131 PROFESSIONAL SERVICES/CONTRACTS	403,949	422,802	586,300	616,300
5133 LEGAL COUNSEL	208,247	167,321	290,000	290,000
5160 TRAINING AND MEETINGS	0	275	3,500	3,500
5161 MILEAGE REIMBURSEMENT	0	0	500	500
5162 DUES AND SUBSCRIPTIONS	137	310	350	350
5167 ADVERTISING AND PRINTING	0	0	100	100
5169 OTHER INSURANCE	808,111	748,878	864,000	970,000
5173 OTHER TELEPHONE	829	312	1,450	1,450
TOTAL, M & O	3,587,437	3,026,205	5,327,640	5,463,640
5165 DUPLICATING	5	40	260	40
5172 TELECOMMUNICATIONS	215	220	230	140
5175 MAIL & MOBILE SERVICES	180	310	180	200
5178 NETWORK & SYSTEMS ADMINISTRATION	2,580	2,880	1,270	1,320

**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
690-721 WORKERS' COMPENSATION INSURANCE				
5183 INSURANCE	14,130	14,070	17,400	29,020
TOTAL, INTERNAL SERVICE CHARGES	17,110	17,520	19,340	30,720
SUBTOTAL, WORKERS' COMPENSATION INSURANCE	3,730,622	3,139,459	5,459,700	5,652,140
5901 ALLOCATED IN	328,035	321,590	343,960	362,080
TOTAL, WORKERS' COMPENSATION INSURANCE	\$4,058,657	\$3,461,049	\$5,803,660	\$6,014,220

**CITY OF ESCONDIDO
 FY 2022/23 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	\$11,800
City Manager	19,780
City Attorney	15,710
City Clerk	11,880
City Treasurer	5,110
Finance	38,170
Human Resources	14,260
Information Systems	34,340
Recreation	105,910
Library	16,990
Older Adult Services/Senior Nutrition	14,040
Communications/Digital Media Services	12,810
Planning	36,410
Code Compliance	46,360
Building	34,090
Engineering	100,710
Maintenance/Streets	451,430
Maintenance/Parks	149,790
Police	1,101,400
Fire	415,830
Non-Departmental	584,500
CDBG Administration	9,800
Landscape Maintenance District	5,400
Successor Agency-Housing	15,190
Mobilehome Park Management	1,220
HOME	300
Water/Canal/Lakes	821,900
Wastewater/Recycled Water/Environmental Programs	495,260
Recycling and Waste Reduction	11,290
Internal Service Funds	311,620
TOTAL, Charges to Departments	4,893,300
Interest	33,000
Use of Available Fund Balance	80,500
TOTAL, Sources	\$5,006,800

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$3,328,700
Allocations	1,678,100
TOTAL, Uses	\$5,006,800

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

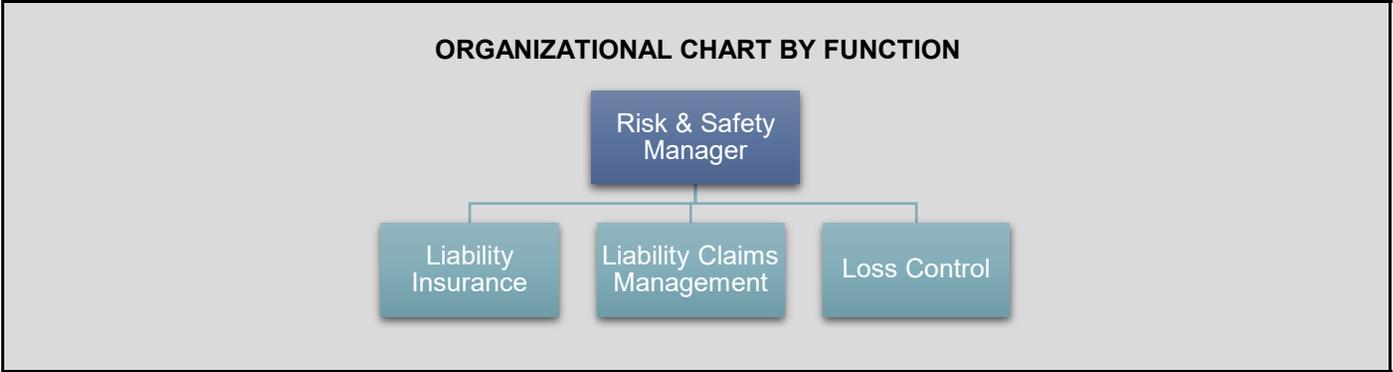
GENERAL LIABILITY INSURANCE

confidence level to rebuild surplus, insurance premiums (across the board) are experiencing drastic rate increases - this is especially true for the general liability and cyber policies. The City of Escondido saw an average of 161% increase for its insurance premiums.

- Increase in allocations in from primarily the City Attorney and Risk Management departments
- \$1.9 million increase in charges to the General Fund primarily due to decrease in the use of available fund balance compared to the prior year and the significant increase in insurance premiums
- \$62,000 decrease in projected interest revenue due to lower cash levels and low interest rates
- \$80,000 projected use of available fund balance

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

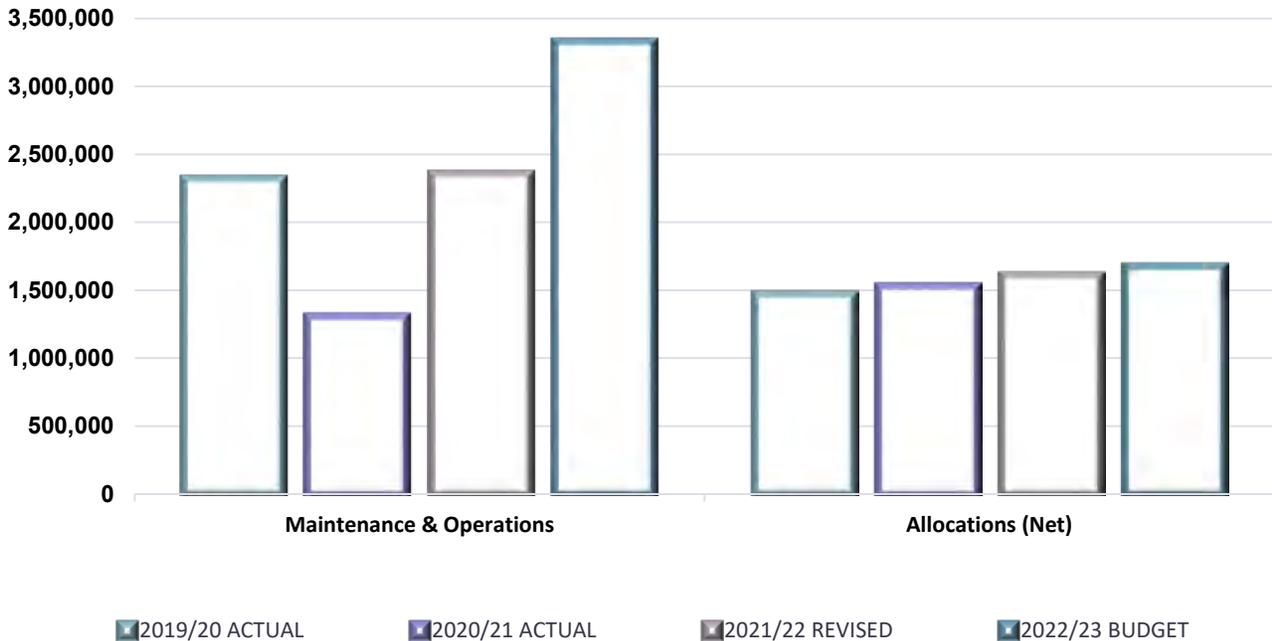
GENERAL LIABILITY INSURANCE



BUDGET SUMMARY

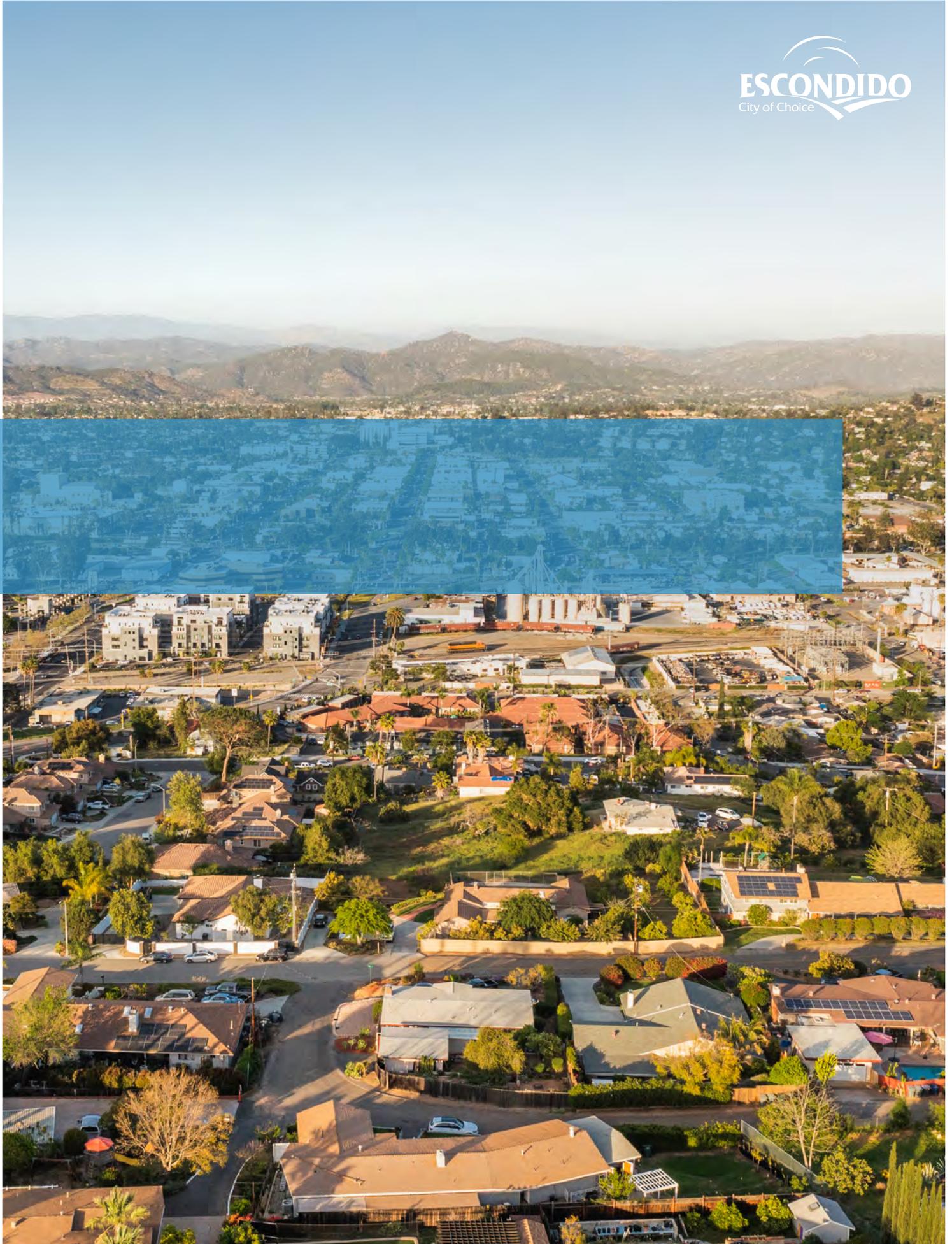
	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$2,318,050	\$1,305,184	\$2,351,150	\$3,328,700
Allocations (Net)	<u>1,469,865</u>	<u>1,524,950</u>	<u>1,604,320</u>	<u>1,678,100</u>
Total Budget	\$3,787,915	\$2,830,134	\$3,955,470	\$5,006,800

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
691-722 GENERAL LIABILITY INSURANCE				
5103 TRIAL SUPPLIES	\$0	\$0	\$1,500	\$1,500
5131 PROFESSIONAL SERVICES/CONTRACTS	91,381	78,503	123,600	123,600
5133 LEGAL COUNSEL	1,428	8,368	200,000	200,000
5134 INVESTIGATIONS	0	0	5,000	5,000
5135 RESEARCH	4,165	9,059	9,000	9,000
5140 EXPERT WITNESS	20,951	64,974	100,000	100,000
5142 DEPOSITIONS	4,909	13,981	40,000	40,000
5143 COURIER SERVICES	423	1,028	5,000	5,000
5147 COURT FEES	1,510	4,143	5,000	5,000
5149 PREVENTION	0	0	15,000	15,000
5151 LIABILITY CLAIMS EXPENSES	994,253	(384,667)	100,000	100,000
5153 SETTLEMENTS	140,041	124,466	200,000	200,000
5154 JUDGMENTS	0	0	50,000	50,000
5160 TRAINING AND MEETINGS	94	1,316	4,000	4,000
5166 OTHER DUPLICATING	12,137	14,458	8,000	8,000
5169 OTHER INSURANCE	1,046,758	1,369,556	1,485,050	2,462,600
TOTAL, M & O	2,318,050	1,305,184	2,351,150	3,328,700
SUBTOTAL, GENERAL LIABILITY INSURANCE	2,318,050	1,305,184	2,351,150	3,328,700
5901 ALLOCATED IN	1,469,865	1,524,950	1,604,320	1,678,100
TOTAL, GENERAL LIABILITY INSURANCE	\$3,787,915	\$2,830,134	\$3,955,470	\$5,006,800



**CITY OF ESCONDIDO
 FY 2022/23 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	\$509,190
City Paid Premiums	8,392,260
Employee Contributions	1,634,740
Retiree Premiums	900,000
COBRA Premiums	125,000
TOTAL, Charges to Departments and Premiums	11,561,190
Insurance Rebate	45,000
Use of Available Fund Balance	221,530
TOTAL, Sources	<u><u>\$11,827,720</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$440,450
Maintenance and Operations	11,253,950
Internal Service Charges	73,040
Allocations	60,280
TOTAL, Uses	<u><u>\$11,827,720</u></u>

BENEFITS ADMINISTRATION



DESCRIPTION

Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

The following benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death & dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

BENEFITS ADMINISTRATION

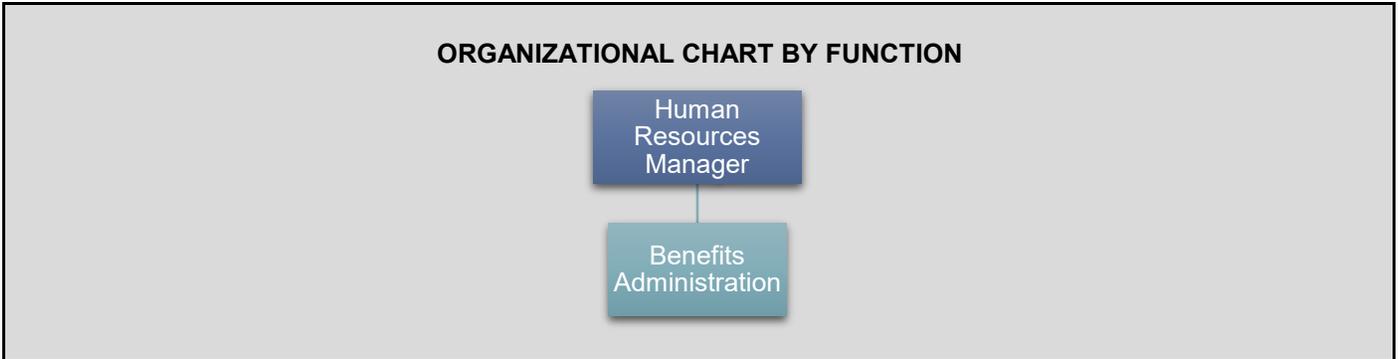
- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, 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 medical projections due to employee turnover
- Decrease in calendar year 2022 health insurance premiums of 0.78% for HMO and 0.7% for HDHP, offset by an increase in projected calendar year 2023 health insurance premiums of 11%
- Increase in internal service charges, primarily general liability insurance charges
- Increase in allocations in, primarily from the Human Resources department
- Reduction in the insurance broker commissions from 2.75% to 2% for Kaiser, which results in a decrease in projected insurance rebate revenue by an estimated \$40,000 compared to the prior year
- \$221,000 projected use of available fund balance

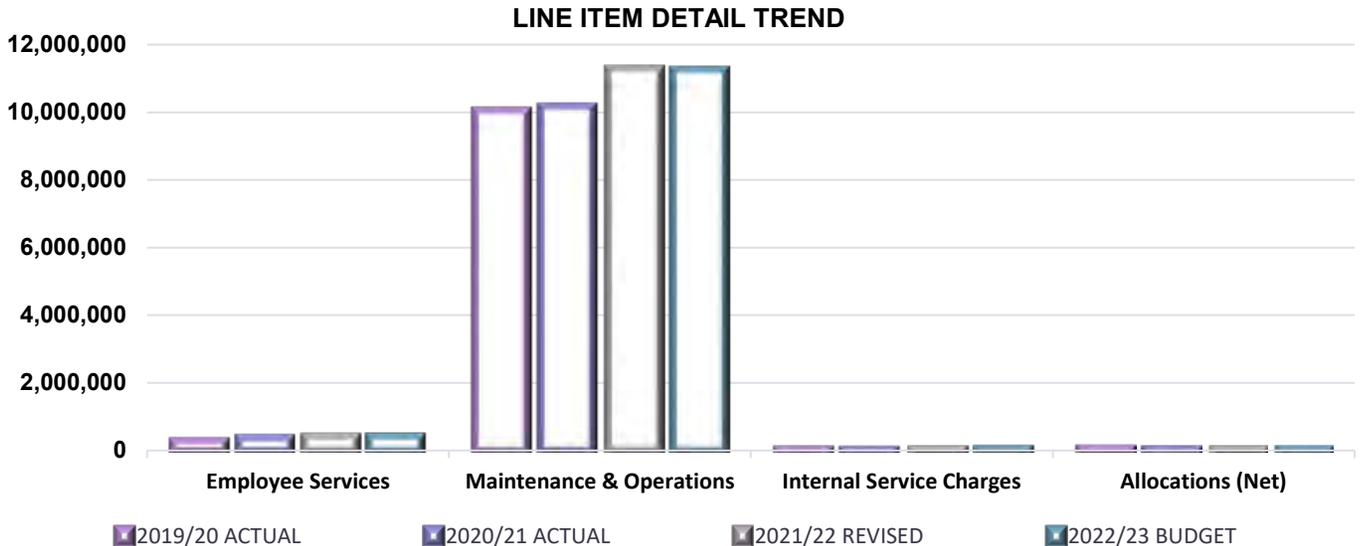
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

BENEFITS ADMINISTRATION



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	0.4	0.4	0.4	0.4
Department Total	<u>3.4</u>	<u>3.4</u>	<u>3.4</u>	<u>3.4</u>
BUDGET:				
Employee Services	\$294,621	\$392,601	\$424,310	\$440,450
Maintenance & Operations	10,043,489	10,166,127	11,277,950	11,253,950
Internal Service Charges	48,345	46,450	53,390	73,040
Allocations (Net)	80,395	50,910	54,560	60,280
Total Budget	<u>\$10,466,850</u>	<u>\$10,656,088</u>	<u>\$11,810,210</u>	<u>\$11,827,720</u>



CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail

		<u>2019/20</u> <u>ACTUAL</u>	<u>2020/21</u> <u>ACTUAL</u>	<u>2021/22</u> <u>REVISED</u>	<u>2022/23</u> <u>BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5001	REGULAR FULL-TIME	\$184,509	\$240,412	\$244,320	\$248,880
5004	TEMPORARY PART-TIME	0	0	8,000	8,000
5020	OVERTIME	0	295	0	0
5025	OTHER EMPLOYEE OVERHEAD	6,628	7,723	7,620	7,580
5026	PERS-NORMAL COST	18,999	26,647	26,970	26,270
5029	PERS-UNFUNDED LIABILITY	56,375	64,150	77,650	80,280
5027	MEDICAL	16,962	37,168	41,060	51,750
5028	WORKERS' COMPENSATION	1,978	3,682	5,320	4,140
5030	FLEXIBLE BENEFITS	9,170	12,525	13,370	13,550
	TOTAL, EMPLOYEE SERVICES	294,621	392,601	424,310	440,450
5101	OFFICE/OPERATING SUPPLIES	1,223	699	1,200	1,200
5131	PROFESSIONAL SERVICES/CONTRACTS	78,023	31,719	109,500	109,500
5160	TRAINING & MEETINGS	88	339	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	100	100
5162	DUES AND SUBSCRIPTIONS	325	325	1,970	1,970
5169	OTHER INSURANCE	9,908,677	10,081,878	11,076,000	11,052,000
5184	TUITION	29,993	25,002	60,500	60,500
5193	SOFTWARE	25,160	26,167	25,680	25,680
	TOTAL, M & O	10,043,489	10,166,127	11,277,950	11,253,950
5165	DUPLICATING	2,445	2,250	900	1,190
5172	TELECOMMUNICATIONS	640	670	670	800
5175	MAIL & MOBILE SERVICES	11,075	7,230	7,440	7,570
5178	NETWORK & SYSTEMS ADMINISTRATION	2,530	2,830	2,620	2,720
5183	INSURANCE	31,655	33,470	41,760	60,760
	TOTAL, INTERNAL SERVICE CHARGES	48,345	46,450	53,390	73,040
	SUBTOTAL, BENEFITS ADMINISTRATION	10,386,455	10,605,178	11,755,650	11,767,440

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
692-723 BENEFITS ADMINISTRATION				
5901 ALLOCATED IN	80,395	50,910	54,560	60,280
TOTAL, BENEFITS ADMINISTRATION	\$10,466,850	\$10,656,088	\$11,810,210	\$11,827,720

**CITY OF ESCONDIDO
FY 2022/23 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	\$3,440
City Manager	84,340
City Attorney	5,300
City Clerk	4,370
City Treasurer	1,010
Finance	6,320
Human Resources	4,780
Risk Management	1,130
Information Systems	5,160
Recreation	29,660
Library	46,780
Older Adult Services/Senior Nutrition	9,170
Communications/Digital Media Services	510
Planning	8,850
Code Compliance	3,270
Building	3,860
Engineering	16,590
Streets	6,610
Parks	9,800
Police	79,460
Fire	117,030
Non-Departmental	220
CDBG Administration	750
Successor Agency-Housing/HOME/Mobilehome Park Management	760
Water/Canal/Lakes	189,400
Wastewater	268,060
Recycling and Waste Reduction	200
Environmental Programs	2,810
Internal Service Funds	7,320
TOTAL, Charges to Departments	916,960
Interest	5,000
Use of Available Fund Balance	492,700
TOTAL, Sources	\$1,414,660

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$1,320,000
Allocations	94,660
TOTAL, Uses	\$1,414,660

**CITY OF ESCONDIDO
FY 2022/23 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 \$854,000,000. 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 \$300,000 increase to the Property Program Insurance Premium is in line with insurance increases industry wide as a result of significant increases of property claims from catastrophic events including wildfires and hurricanes

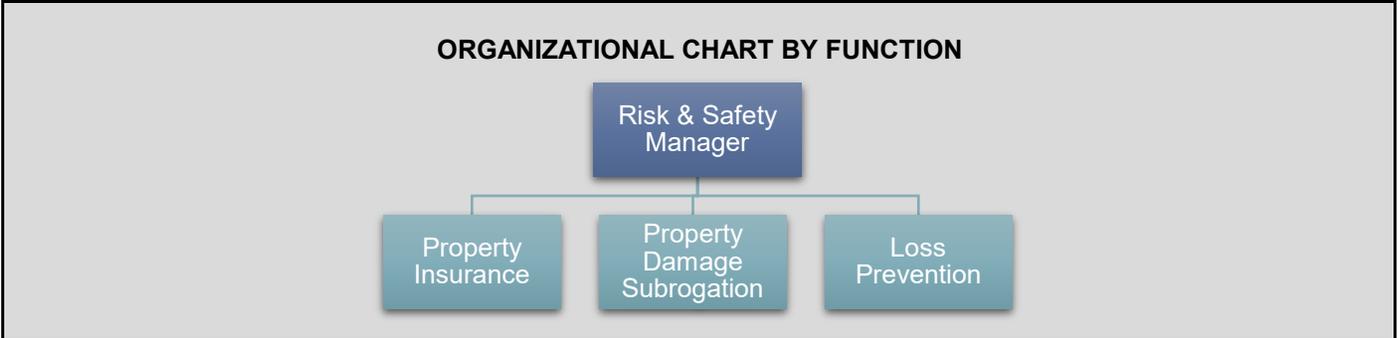
**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

PROPERTY INSURANCE

- Increase in amount allocated in from Risk Management
- \$492,000 use of available fund balance to cover the operations of this fund

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

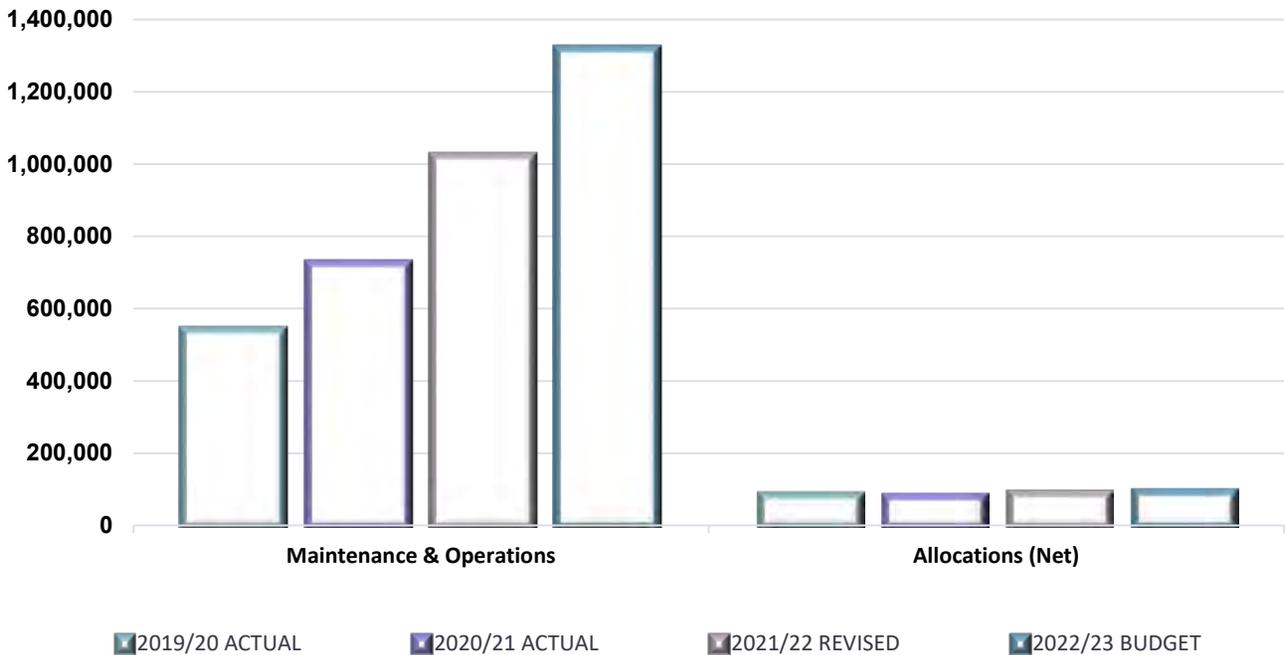
PROPERTY INSURANCE



BUDGET SUMMARY

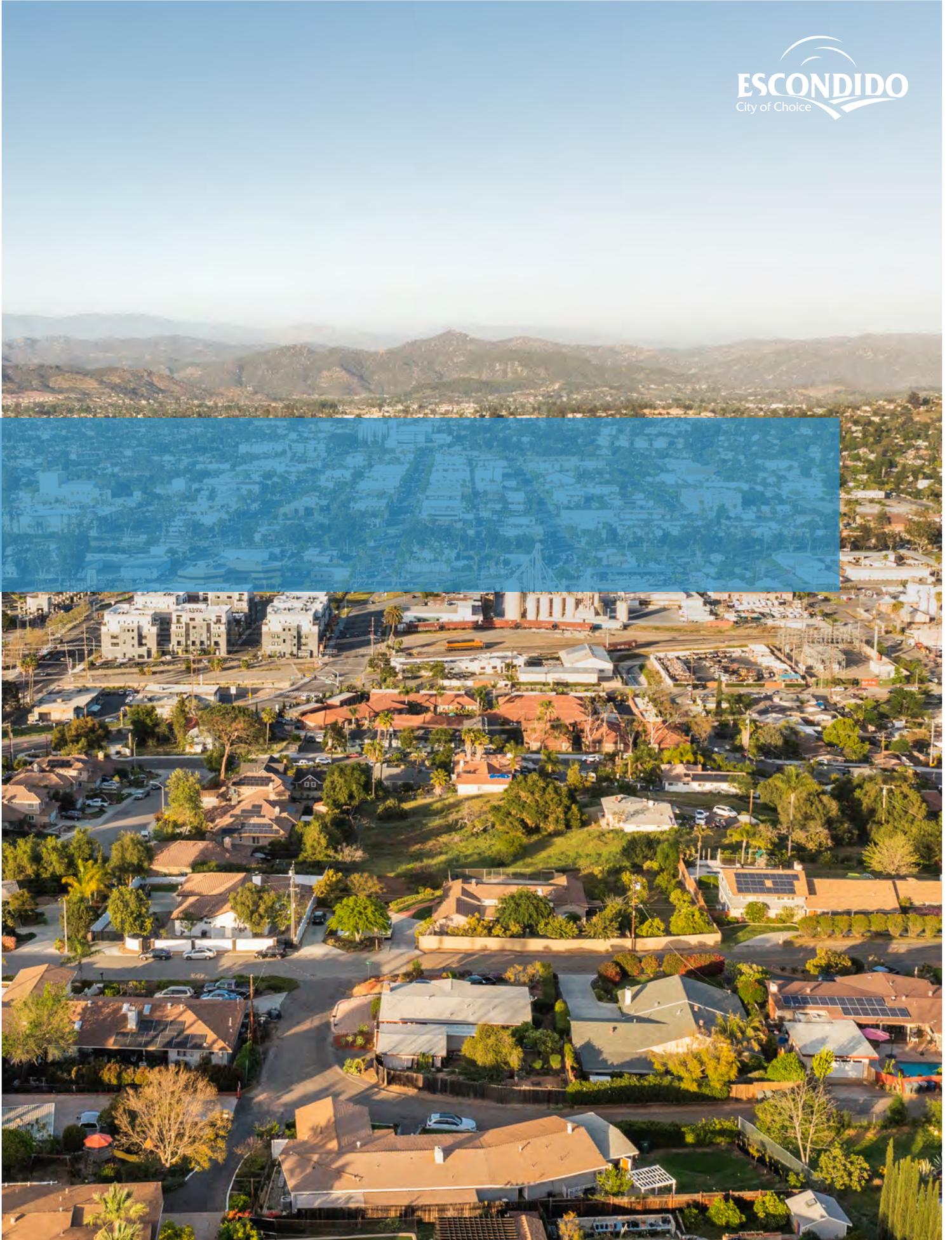
	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$539,646	\$722,969	\$1,020,000	\$1,320,000
Allocations (Net)	85,695	82,870	91,220	94,660
Total Budget	<u>\$625,341</u>	<u>\$805,839</u>	<u>\$1,111,220</u>	<u>\$1,414,660</u>

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
693-724 PROPERTY INSURANCE				
5120 VANDALISM REPAIRS	\$0	\$0	\$5,000	\$5,000
5131 PROFESSIONAL SERVICES/CONTRACTS	5,000	0	5,000	5,000
5152 PROPERTY SELF-RETENTION	0	0	10,000	10,000
5169 OTHER INSURANCE	534,646	722,969	1,000,000	1,300,000
TOTAL, M & O	539,646	722,969	1,020,000	1,320,000
SUBTOTAL, PROPERTY INSURANCE	539,646	722,969	1,020,000	1,320,000
5901 ALLOCATED IN	85,695	82,870	91,220	94,660
TOTAL, PROPERTY INSURANCE	\$625,341	\$805,839	\$1,111,220	\$1,414,660



**CITY OF ESCONDIDO
FY 2022/23 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	\$321,570
Employee Contributions	383,530
Use of Available Fund Balance	164,900
TOTAL, Sources	<u><u>\$870,000</u></u>

Uses of Funds:

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

**CITY OF ESCONDIDO
FY 2022/23 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

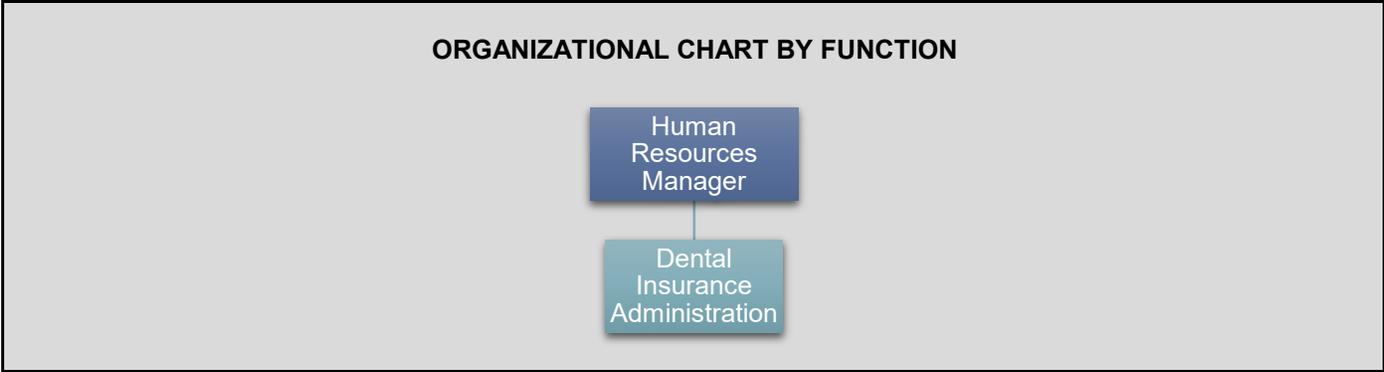
- Provide quality dental coverage for City employees
- Provide administration of Dental PPO & DMO plans and provide day-to-day customer service to all employees
- Provide employee dental communication materials and coordinate open enrollment, health fairs and other relevant employee meetings
- Provide analysis, research and recommendations of various employee dental programs and cost sharing options; serve on the City's Health Insurance Committee

MAJOR BUDGET IMPACTS

- Dental PPO calendar year rate decreased by 5%
- Projected use of \$165,000 in available fund balance

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

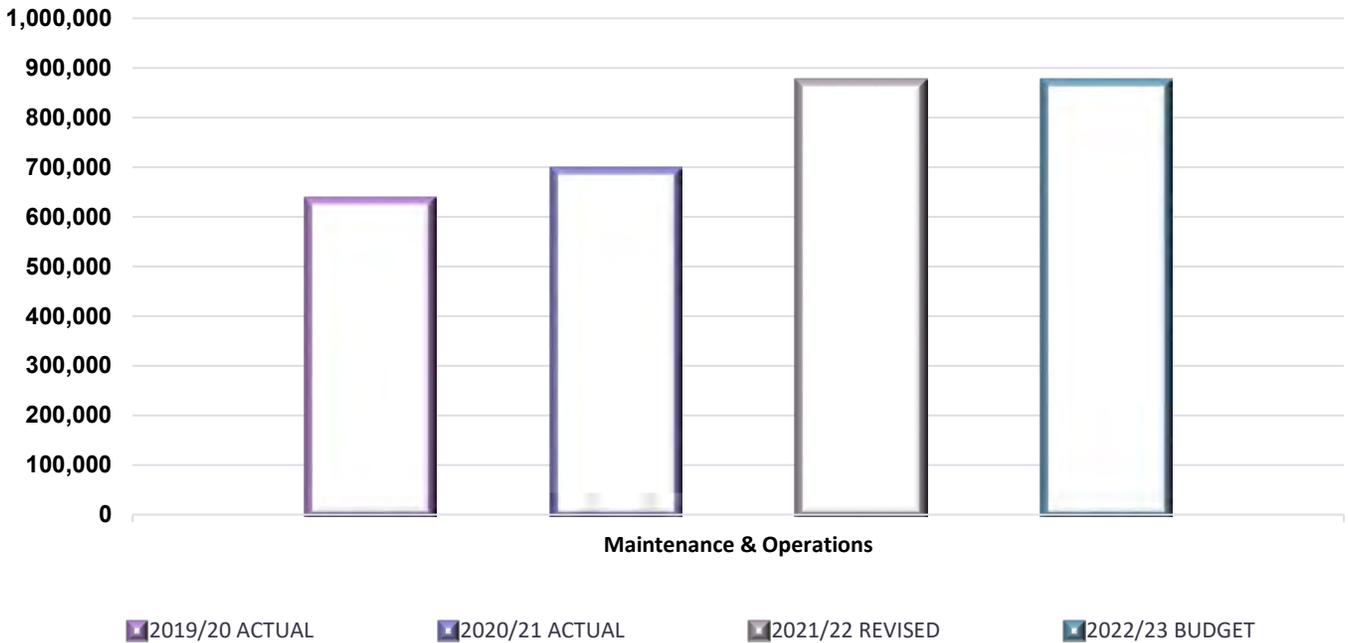
DENTAL INSURANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$630,929	\$691,264	\$870,000	\$870,000

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
694-725 DENTAL INSURANCE				
5131 PROFESSIONAL SERVICES/CONTRACTS	\$64,146	\$60,240	\$95,000	\$95,000
5151 CLAIMS PAYMENTS	509,618	568,510	710,000	710,000
5169 OTHER INSURANCE	57,164	62,514	65,000	65,000
TOTAL, M & O	630,929	691,264	870,000	870,000
TOTAL, DENTAL INSURANCE	\$630,929	\$691,264	\$870,000	\$870,000

**CITY OF ESCONDIDO
FY 2022/23 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	\$75,000
Use of Available Fund Balance	<u>65,000</u>
TOTAL, Sources	<u><u>\$140,000</u></u>

Uses of Funds:

Claims Payments	<u>\$140,000</u>
TOTAL, Uses	<u><u>\$140,000</u></u>

**CITY OF ESCONDIDO
FY 2022/23 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

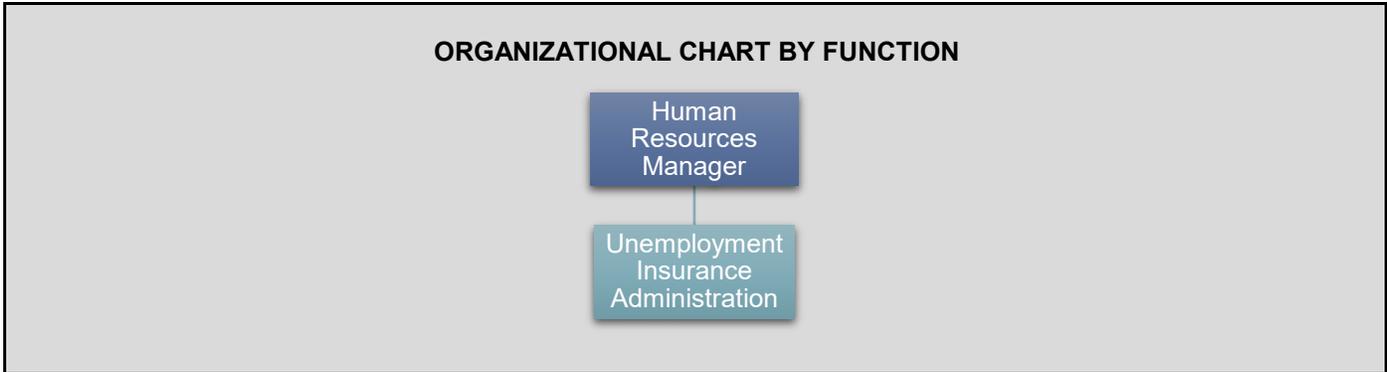
- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
- To monitor all liability claims and protest any claims to EDD that the City determines are not appropriate
- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
- To evaluate any upcoming impacts to the unemployment insurance fund, such as Patient Protection and Affordable Care Act, Federal CARES Act Credits or potential layoffs

MAJOR BUDGET IMPACTS

- Use of \$65,000 in available fund balance
- \$15,000 decrease in projected revenue offset by increase in use of available fund balance

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
Department Summary**

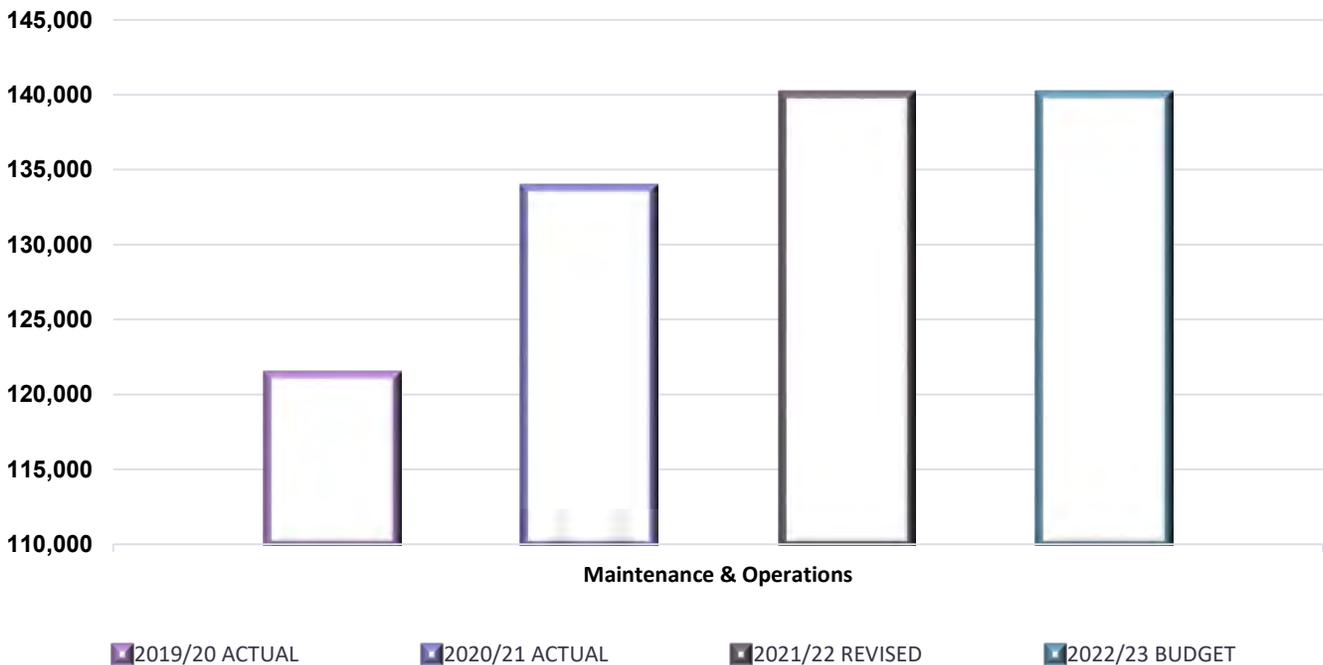
UNEMPLOYMENT INSURANCE



BUDGET SUMMARY

	2019/20 Actual	2020/21 Actual	2021/22 Revised	2022/23 Budget
BUDGET:				
Maintenance & Operations	\$121,258	\$133,737	\$140,000	\$140,000

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
 FY 2022/23 Operating Budget
 Line Item Detail**

	<u>2019/20 ACTUAL</u>	<u>2020/21 ACTUAL</u>	<u>2021/22 REVISED</u>	<u>2022/23 BUDGET</u>
696-727 UNEMPLOYMENT INSURANCE				
5151 CLAIMS PAYMENTS	\$121,258	\$133,737	\$140,000	\$140,000
TOTAL, M & O	121,258	133,737	140,000	140,000
TOTAL, UNEMPLOYMENT INSURANCE	\$121,258	\$133,737	\$140,000	\$140,000

Appendix



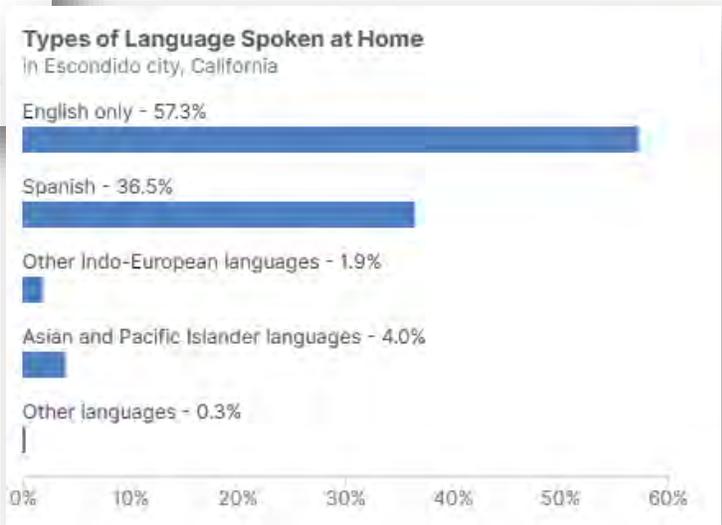
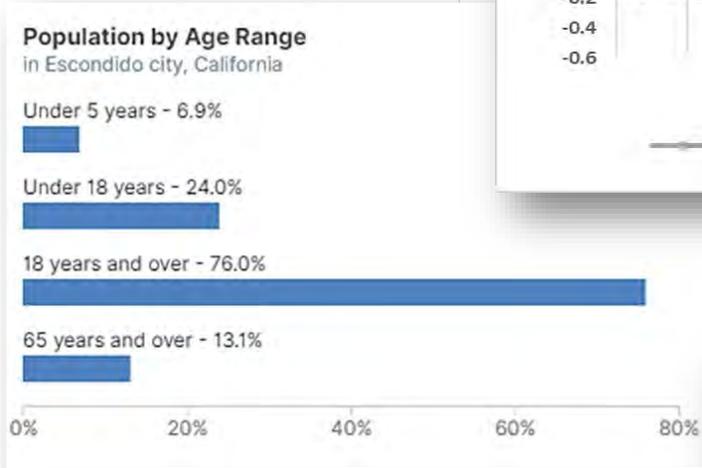
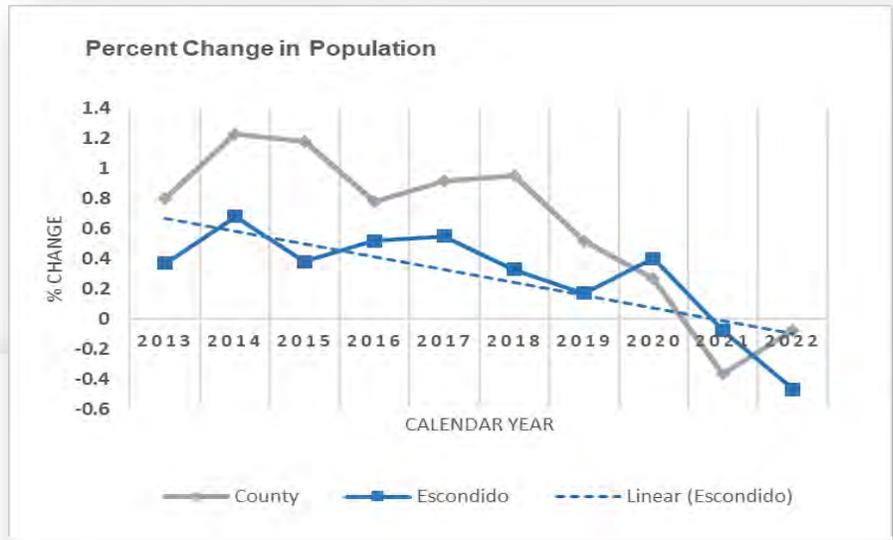
**CITY OF ESCONDIDO
FY 2022/23 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal**

GENERAL:

Year of Incorporation.....	1888
Form of Government.....	Council/Manager
Area in Square Miles (2021/22).....	37.5

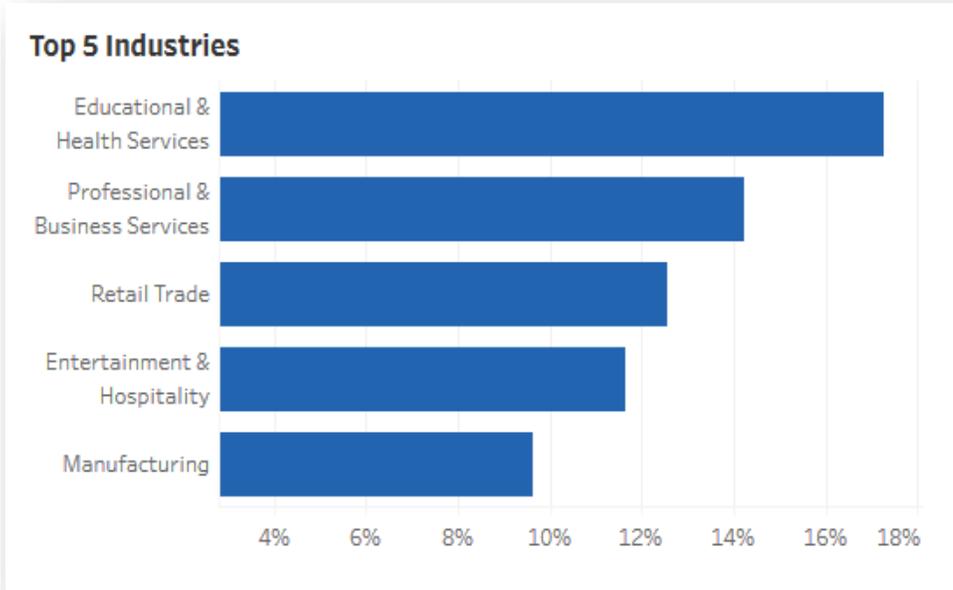
ECONOMIC DEVELOPMENT:

Population (January 2022).....	150,679
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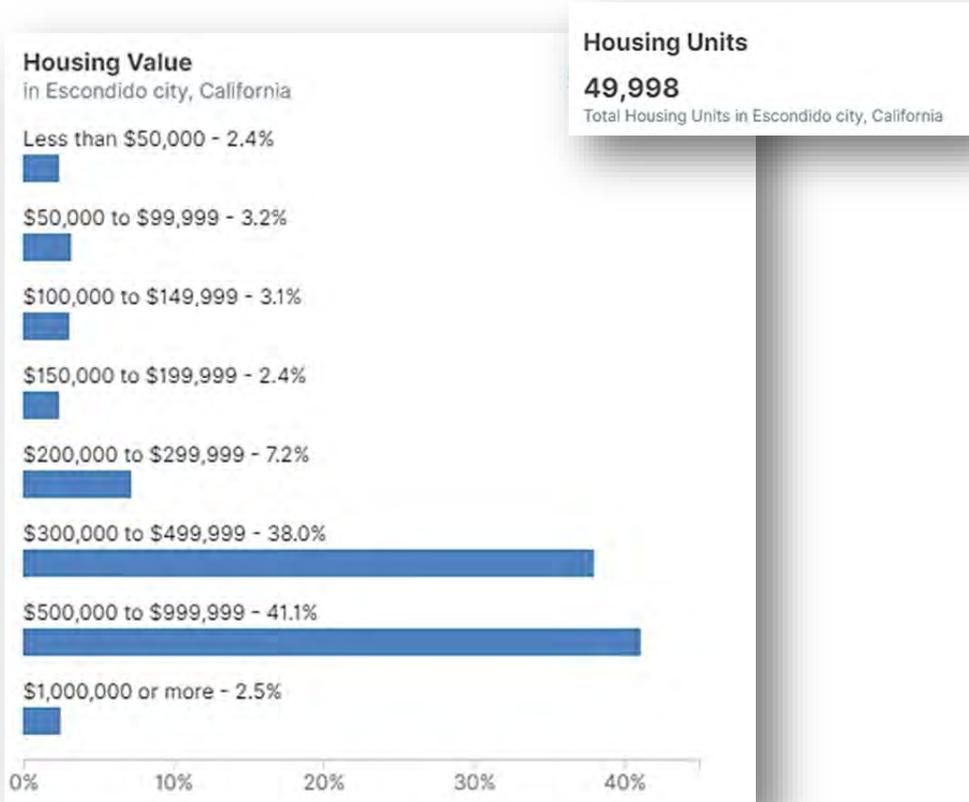


**CITY OF ESCONDIDO
 FY 2022/23 Budget
 Statistics, Demographics & Financial Comparisons by Strategic Goal**

Business Licenses (active) - Escondido Only (2021/22): 7,614



Residential Building Permits Issued (2021/22):
 Single Family Dwellings..... 119
 Multiple Family Dwellings 30



**CITY OF ESCONDIDO
FY 2022/23 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal**

Employment Rate
in Escondido city, California



Median Income by Types of Families

In Escondido city, California

Families - \$74,983

Married-couple families - \$90,851

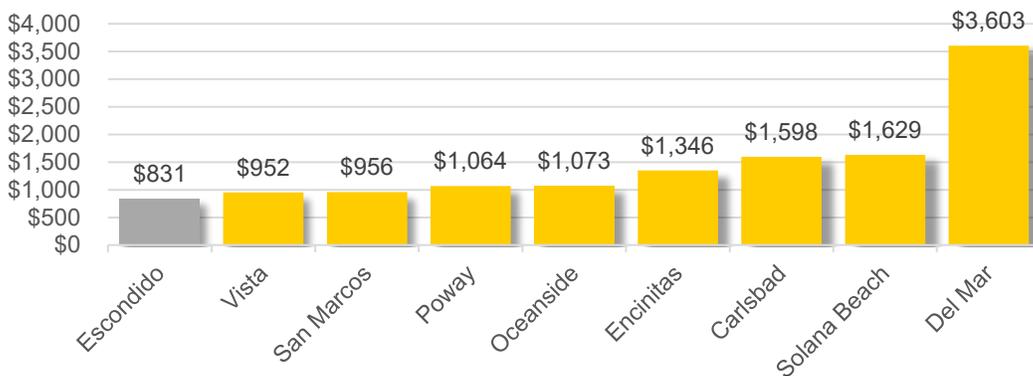
Nonfamily households - \$38,413

\$0 \$20K \$40K \$60K \$80K \$100K

FISCAL MANAGEMENT:

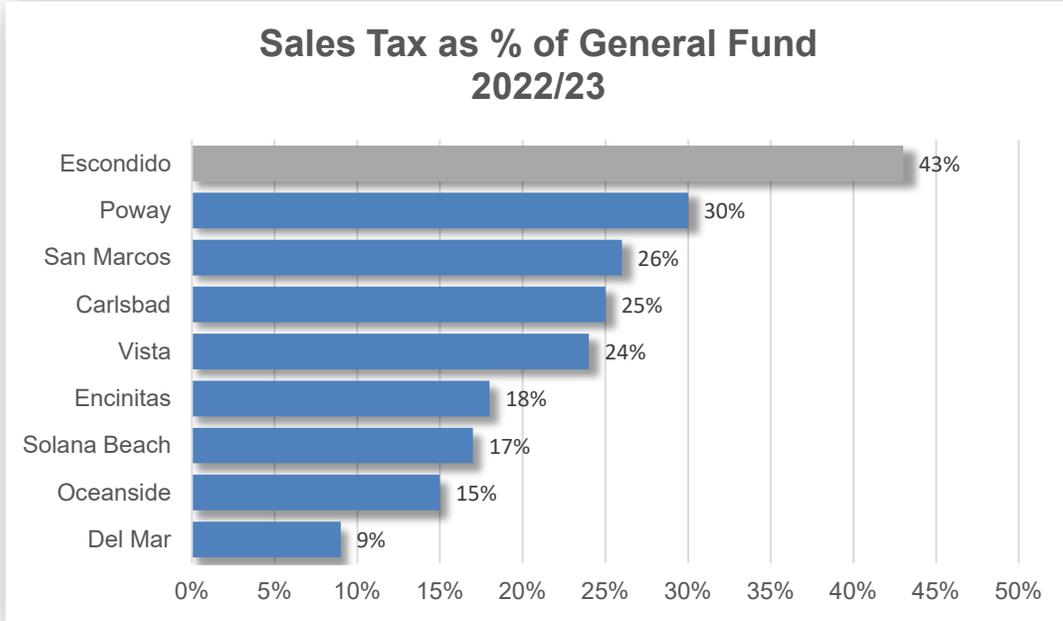
The City of Escondido is the second largest City in North San Diego County. It has consistently been doing more with less and providing quality services at the lowest possible cost. Below is a per capita comparison of projected total General Fund operating expenditures for fiscal year 2022/23 for cities in North San Diego County. The City of Escondido has the lowest per Capital Spending.

**General Fund Per Capita Spending
2022/23**



**CITY OF ESCONDIDO
FY 2022/23 Budget
Statistics, Demographics & Financial Comparisons by Strategic Goal**

In addition, sales tax is the largest General Fund revenue source for the City of Escondido. At 43% 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.



NEIGHBORHOOD IMPROVEMENT:

Education (as of June 2022):

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 2022)..... 16

Library (2021/22):

Library Materials Circulation	501,844
Library Actual Visits to Facility	202,946
Library Virtual Visits	729,179
Total Library Collection	142,028

City Maintained Roads (2021/22)..... 293

**CITY OF ESCONDIDO
 FY 2022/23 Budget
 Statistics, Demographics & Financial Comparisons by Strategic Goal**

Utilities (2021/22):

Daily Average Sewage Treatment in Gallons	11,875,000
Number of Water Service Connections	27,388
Miles of Water Mains	440
Number of Fire Hydrants	3,943
Daily Average Water Consumption in Gallons.....	19,804,000

PUBLIC SAFETY:

Fire Protection (2021):

Average Responses/Day	46
Total Fire Responses	337
Total Emergency Medical Service Responses	13,327
Total All Other Calls.....	3,273

Police Protection (2021/22):

Total Number of Arrests	4,783
Total Number of Traffic Citations	3,734
Total Accidents Recorded	919

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
A	
ACE	Administrative, Clerical, Engineering Bargaining Unit
ACWA	Association of California Water Agencies
AD	Assessment District
AMMS	Advanced Maintenance Management System
APCD	Air Pollution Control District
ARJIS	Automated Regional Justice Information System
ARRA	American Recovery and Reinvestment Act
ASCAP	American Society of Composers, Authors, and Publisher
ASES	After School Education & Safety
AWWA	American Water Works Association
B	
BMI	Broadcast Music, Inc.
BMP	Best Management Practices
C	
CAD	Computer Aided Dispatch
CALED	California Association for Local Economic Development
CAL-ID	California Identification Network
CALNET	California Network Secure Data Line
CalPACS	California Public Agency Compensation Survey
CAPIO	California Association of Public Information Officers
CASQA	California Stormwater Quality Association
CCAIE	California Center for the Arts Escondido
CCP	Centre City Parkway
CCPA	City County Personnel Association
CCTV	Closed Circuit Television

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
C	
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEC	California Energy Commission
CEDS	Comprehensive Economic Development Strategy
CERT	Community Emergency Response Team
CFA	Center for the Arts
CFD	Community Facilities District
CIP	Capital Improvement Program/Project
CLETS	California Law Enforcement Telecommunications Systems
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPR	Cardiopulmonary Resuscitation
CPRS	California Park & Recreation Society
CPS	California Personnel Services
CV	Cla-Val
CWEA	California Water Environment Association
D	
DEA	Don E. Anderson Building
DHS	Department of Health Services
DI	De Ionizing Units
DMO	Dental Maintenance Organization
DNA	Deoxyribonucleic acid
DOJ	Department of Justice
DOT	Department of Transportation

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
E	
EDD	Employment Development Department
EKG	Electrocardiogram
EMS	Emergency Management System/Emergency Medical Services
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ESC	Escondido Sports Center
EVCC	East Valley Community Center
F	
FERC	Federal Energy Regulatory Commission
FF1 & FF2	Firefighter level 1 and Firefighter level 2
FLSA	Fair Labor Standard Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
G	
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
H	
HARRF	Hale Avenue Resource Recovery Facility
HIRT	Hazardous Incident Response Team
HMI	Human Machine Interface
HOA	Homeowners Association
HP	Hewlett-Packard
HRMS	Human Resources Management System
HVAC	Heating, Ventilation & Air Conditioning

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
I	
ICC	International Code Council
ICMA	International City/County Management Association
IRWA	International Right of Way Association
J	
JPA	Joint Powers Authority
JRMP	Jurisdictional Runoff Management Program
L	
LAFCO	Local Agency Formation Commission
LMD	Landscape Maintenance District
LPG	Liquid Petroleum Gas
M	
M & O	Maintenance & Operations
MIG	Metal Inert Gas welding
MMASC	Municipal Management Association of Southern California
MOU	Memorandum of Understanding
MPLC	Motion Picture Licensing Service
MPLS	Multiprotocol Label Switching
N	
NEAT	Neighborhood Enhancement Awareness & Training
NPDES	National Pollutant Discharge Elimination System
O	
O2	Oxygen
OT	Overtime
P	
PAD	Peripheral Artery Disease
PARS	Public Agency Retirement Services
PC	Personal Computer

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
P	
PCI	Payment Card Industry
PEG	Public, Educational and Government
PEPIP	Public Entity Property Insurance Program
PERS	Public Employees' Retirement System
PLC	Programmable Logic Controller
POST	Peace Officer Standards and Training
POWER	Positive Opportunities with Escondido Recreation
PPE	Personal Protection Equipment
PS	PeopleSoft
R	
RAMS	Regional Arterial Management System
RCS	Regional Communications System
RMS	Records Management System
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
RTU	Remote Terminal Unit
RW	Reclaimed Water
S	
SANDAG	San Diego Association of Governments
SANDPIPA	San Diego Pooled Insurance Program Authority
SCADA	Supervisory Control and Data Acquisition
SCADA	Supervisory Control and Data Acquisition
SCAN NATOA	Southern California, Arizona, & Nevada National Association of Telecommunications Officers & Advisors
SCBA	Self-contained Breathing Apparatus

**CITY OF ESCONDIDO
FY 2022/23 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
S	
SCLLN	Southern California Library Literacy Network
SDG&E	San Diego Gas & Electric
SESAC	Society of European Stage Authors and Composers
SRF	State Revolving Fund
SUN	San Diego Users' Network
SWAT	Special Weapons and Tactics
SWRCB	State Water Resources Control Board
T	
TCP	Traffic Control Plan
TIG	Tungsten Inert Gas welding
TMS	Training Management System
TOT	Transient Occupancy Tax
TOU	Tactical Operations Unit
U	
UB	Utility Billing
UB (Keys)	Universal Bump
V	
VID	Vista Irrigation District
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol
VPM	Virtual Private Network
W	
WIMS	Water Information Management System
WQIP	Water Quality Improvement Plan
WTP	Water/Wastewater Treatment Plant

CITY OF ESCONDIDO
FY 2022/23 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 2022/23 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 2022/23 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 2022/23 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 2022/23 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. 2022-69

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ESCONDIDO, CALIFORNIA, ADOPTING OPERATING BUDGETS FOR CERTAIN CITY DEPARTMENTS FOR FISCAL YEAR 2022/23 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 of Escondido (“City”) Departments for the period July 1, 2022, through June 30, 2023, inclusive, contained in the Fiscal Year 2022/23 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 2022/23, 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, 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 2022/23 subject to any amendment made pursuant to compensation plans for the City and establishing controls on changes in appropriations to various funds and departments.

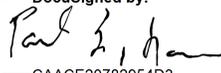
PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof the 22nd day of June, 2022 by the following vote to wit:

AYE : Councilmembers: GARCIA, INSCOE, MORASCO, MARTINEZ, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:


CAACE20782954D3
PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

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ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2022-69

RESOLUTION NO. 2022-70

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ESCONDIDO, CALIFORNIA, ADOPTING AN ANNUAL
APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2022/23
AS REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido ("City") 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 2022/23 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 2022/23. The Gann Limit is adopted on a provisional basis, as the limit may need to be adjusted when current assessment data are available. The 2021/22 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 22nd day of June, 2022 by the following vote to wit:

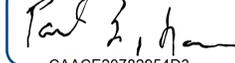
AYE : Councilmembers: GARCIA, INSCOE, MORASCO, MARTINEZ, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: NONE

APPROVED:

DocuSigned by:



CAACE20782954D3
PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:



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ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2022-70



City of Escondido, California
Annual Operating Budget
Fiscal Year 2022/23