

# Annual Operating Budget

Fiscal Year 2018/19

California

City of Escondido



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

About the Cover: Escondido Valley - The Spanish name Escondido means "hidden" and was chosen possibly because the valley is surrounded by foothills.



CITY OF ESCONDIDO - CALIFORNIA

# Annual Operating Budget

## Fiscal Year 2018/19



Sam Abed  
Mayor



John Masson  
Deputy Mayor  
District 2



Ed Gallo  
District 1



Olga Diaz  
District 3



Michael Morasco  
District 4

CITY MANAGER  
Jeffrey R. Epp

ASSISTANT CITY MANAGER  
Jay Petrek

DEPUTY CITY MANAGER  
William Wolfe

DEPUTY CITY MANAGER  
Sheryl Bennett

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# Introduction

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
City Manager's Transmittal Letter**

Honorable Mayor, City Council and Citizens of Escondido:

For the eighth year in a row, we are pleased to present a budget for the City of Escondido which is balanced and does not rely upon the use of reserves thus demonstrating strong fiscal stewardship. The appropriation total for all operating funds is \$195,161,055 and for the General Fund is \$102,630,230, for fiscal year 2018-19. Reserves remain intact at \$17,392,319. We believe this operating budget reflects continued commitment for a City which is safe, clean, and efficiently run, and includes items that directly reflect City Council Action Plan goals of Economic Development, Fiscal Management, Neighborhood Improvement and Public Safety.

Increases in the top two revenue sources are expected for fiscal year 2018-19. Professionals advising the City on sales tax matters agree with a projected 3 percent positive growth in sales. Property tax is also expected to increase by 3 percent due to an increase in the assessed value of taxable property within the City. In order to maintain balanced budgets, the City's economic conditions will be monitored to assure continued fiscal stability. In addition, the City is in the process of hiring a consultant to begin a cost allocation plan and user fee study to ensure adequate revenue is being collected from other departments within the City as well as customers outside of the City for services provided.

Public safety continues as Escondido's highest priority. Public Safety is the largest component of the General Fund, comprising approximately 66%. The Police budget reflects an increase of 4.9% and the Fire Budget reflects an increase of 3.3%.

Retirement rates continue to represent one of the most significant citywide budgetary pressures. It is projected that CalPERS contributions will be 18% of total General Fund uses in 2018-19 leaving 82% for all other General fund uses. This projection is expected to grow to 28% in ten years, reducing the amount available for all other General Fund uses down to 72%. This will have a significant impact on General Fund services.

It is the City's goal to maintain ongoing financial structural stability by reducing costs, increasing operational efficiencies across all departments and using one-time resources for one-time purposes. With increasing personnel and non-personnel expenditures, it is challenging to maintain current service levels with limited projected revenue. To reduce costs and maintain services, the City has been evaluating opportunities for outsourcing City operations. In Mid-January 2018, the City successfully outsourced library services. Included within this budget is a projected savings of approximately \$400,000 as a result. The City continues to evaluate certain Public Works functions for outsourcing where cost savings or additional efficiencies can occur without disrupting service levels. Efforts have also been made to minimize Reidy Creek Golf Course losses to the General Fund, towards a financially independent operation.

Also included in this budget are technological advancements that will help with operational efficiency and streamlining City processes, such as budget software, Cityworks software and an upgrade to the citywide phone system. In addition, a new Communications department has

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
City Manager's Transmittal Letter**

been created which will contribute to the efficient and effective operations of the City by coordinating the creation and distribution of content to key internal and external constituents.

A new Section 115 Irrevocable Pension Trust Fund has been created to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits. City Council approved a policy to use the Successor Agency-Redevelopment loan repayment, which is a one-time resource, to fund the Section 115 Irrevocable Pension Trust Fund.

The City has been able to maintain service levels by deferring capital improvements and maintenance and lowering payments to funds such as Workers' Compensation. Because these actions are not sustainable, Staff will continue to look for other ways to maintain financial sustainability and preserve services in the years to come.

This operating budget is the culmination of diligent effort by the City's professional staff in the Finance Department with input and assistance from the Department Heads. I believe this budget reflects outstanding management of the City's finances and the budget development process. We continue to appreciate your leadership as elected officials on the many critical budget issues and your creation of a culture which is conducive to safeguarding the City's financial health.

Respectfully submitted,

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

JEFFREY R. EPP  
City Manager

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
City Profile & History**

**City Profile:**

The City of Escondido is an established community with a population of 151,478 located in north San Diego County, approximately 30 miles north of the City of San Diego, California. Within the 37 square miles that comprise the city, there are many residential communities, a regional mall, a regional hospital, an auto center, a world renown Stone Brewery, various office, industrial, and commercial centers, a cultural center complex including a performing arts theater, a community theater, a museum and a conference center, and multiple parks and recreational facilities.



The City of Escondido was incorporated on October 8, 1888, under the general laws of the State of California. The City operates under a Council-Manager structure. The City Council is comprised of four Councilmembers elected by district and a Mayor elected at large, all to four-year terms. The City Treasurer is also elected.

The City Council appoints a City Manager and City Attorney. The City provides full services to residents: police and fire protection, water and sewer services, building safety regulation and inspection, circulation and public facility capital improvement construction, street and park maintenance, planning and zoning, a senior center, a library, and a full range of recreational programs for citizen participation.

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

**History:**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
City Profile & History**

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

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

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

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

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



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
City Mission & Values**

**City Mission:**

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

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



**Values:**

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

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Strategic Goals

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

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

VOICE OF THE COMMUNITY,  
CITY COUNCIL &  
CITY STAFF



Each major priority area has a single overarching goal:

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

Key  
Outcomes



Planning Efforts Align with "Key Outcome" Areas

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

The City of Escondido’s fiscal year 2018-19 total operating budget totals \$195.2 million. The operating budget is comprised of twenty-seven different funds. The City’s General Fund budget totals \$102.6 million; Enterprise funds total \$83.3 million; other remaining funds total \$9.3 million in expenditures. The following information provides an overview of the various funds making up the fiscal year 2018-19 operating budget.

**GENERAL FUND**

For the eighth year in a row, the following 2018-19 General Fund sources and uses of funds is balanced without the use of reserves:

**Sources of Funds:**

Operating Revenue	\$101,109,750
Transfer from Gas Tax	2,055,000
Transfer from Wastewater	25,000
Deposit – PEG Fees	11,000
Deposit – Joslyn Trust	15,100
Advance Payback from Successor Agency-Redevelopment	3,716,185
<b>TOTAL, Sources</b>	<b>\$106,932,035</b>

**Uses of Funds:**

Operating Budget	\$102,630,230
Transfer to ASES	26,010
Transfer to Reidy Creek Golf Course-Debt Service	366,795
Transfer to Reidy Creek Golf Course-Operations	24,590
Transfer to Vehicle Parking District	98,225
Transfer to Successor Agency-Housing	25,000
Transfer to Section 115 Irrevocable Pension Trust	3,716,185
Advance Payback to Public Facilities Fund-Principal	45,000
<b>TOTAL, Uses</b>	<b>\$106,932,035</b>

**GENERAL FUND SOURCES OF FUNDS**

Available General Fund resources are anticipated to be \$107 million. The proposed fiscal year 2018-19 General Fund revenue estimate is \$101.1 million. This represents an increase of \$2.6 million or 3 percent over the fiscal year 2017-18 amended revenue projection. The balance of funding is comprised of \$2.1 million in transfers from other funds, amounts on deposit from PEG fees and the Joslyn Trust and \$3.7 million from the advance payback from the Successor Agency – Redevelopment Fund.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

The following are the basic components underlying revenue projections in fiscal year 2018-19:

<u>Revenue</u>	<u>2017-18 Revised</u>	<u>2018-19 Projected</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Sales Tax	\$37,349,510	\$38,508,250	\$1,158,740	3%
Property Tax	12,671,000	13,071,000	400,000	3
Property Tax in Lieu of VLF	13,182,000	13,571,000	389,000	3
Other Taxes	13,631,000	14,477,000	846,000	6
Permits and Licenses	1,294,000	1,319,000	25,000	2
Fines and Forfeitures	1,186,000	1,156,000	(30,000)	-3
Intergovernmental	2,989,000	3,055,000	66,000	2
Charges for Services	10,426,000	10,769,500	343,500	3
Investment and Rental Income	3,829,505	3,919,000	89,495	2
Other Revenue	494,000	494,000	0	0
One-time Revenue	1,472,375	770,000	(702,375)	-48
<b>Total with One-Time Revenue</b>	<b>\$98,524,390</b>	<b>101,109,750</b>	<b>\$2,585,360</b>	<b>3%</b>
<b>Total excluding One-Time Revenue</b>	<b>\$97,052,015</b>	<b>100,339,750</b>	<b>\$3,287,735</b>	<b>3%</b>

- Sales tax is the largest General Fund revenue source at 38 percent of total revenue. Sales tax revenue is projected to grow in fiscal year 2018-19 by 3 percent. Prior year sales tax growth was projected at 3 percent and the City remains on target to meet this projection. The projected increase in sales tax for 2018-19 is based primarily on projected growth in construction of 5 percent as well as projected growth in sales tax collected from equipment and vehicle leasing, at 7 percent. The City's sales tax consultant has concurred that the projected increases in internet sales and leasing, combined with other projections, is a prudent and reasonable revenue projection.
- Property tax revenue is projected to increase by 3 percent, with projected revenue of \$13.1 million. Prior year property tax growth was estimated at 3 percent and the City is on target to meet this projection. The major factors influencing property tax revenue are the California Consumer Price Index (CCPI), number of home sales, and increased median home prices. Proposition 13, passed by voters in 1979, specifies that a property's assessed value may increase at the rate of the CCPI, but cannot exceed 2 percent per year unless the property is improved or sold to establish a new assessed value. The State Board of Equalization determined that the CCPI increased by 2.962 percent; the Proposition 13 inflation factor for fiscal year 2017-18 is 2 percent. This means that the assessed valuation of properties not improved or sold will increase by 2 percent in fiscal year 2018-19. In addition, the median price for a home in Escondido for January 2018 averaged \$506,000 which is an increase of 7.7 percent compared to the January 2017 average median home price. As homes sell this increased price will become the new assessed value for property tax purposes. For these reasons, a reasonable projection for next year's property tax revenue is an increase of 3 percent.

**CITY OF ESCONDIDO  
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Budget Overview**

- Property tax in lieu of Vehicle License Fees (VLF) is estimated to increase by 3 percent to reach projected revenue of \$13.6 million. Growth in this revenue is based on the change in assessed value of taxable property in the City.
- There are a variety of other taxes, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund (RPTTF) residual payment. These other taxes are projected to increase by 6 percent to reach projected revenue of \$14.5 million. This increase in revenue is primarily due to a projected increase in the RPTTF residual payment of \$636,000. This is the result of the former Redevelopment Agency’s reduction in outstanding debt service payments, which results in a larger ending residual balance. The larger ending residual balance is shared among all the taxing entities, and the City of Escondido receives a share.

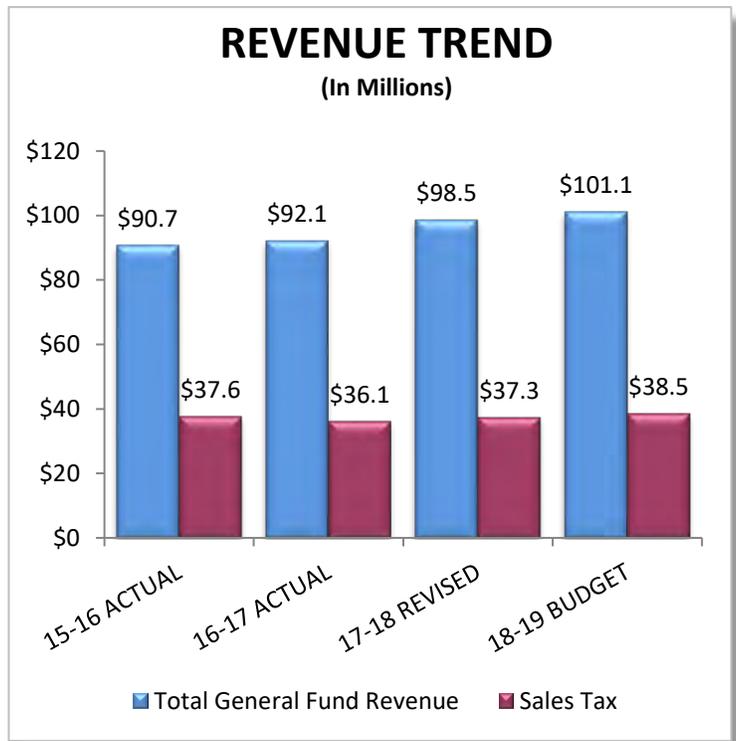
- Permits and licenses that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to increase by 2 percent in the upcoming year to reach projected revenue of \$1.3 million.

- Fines and forfeitures are projected to decrease by 3 percent with a projected revenue of \$1.2 million. The majority of this decrease is from a lower collection of parking citations.

- Intergovernmental revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants. This is projected to increase by 2 percent, to reach projected revenue of \$3.1 million.

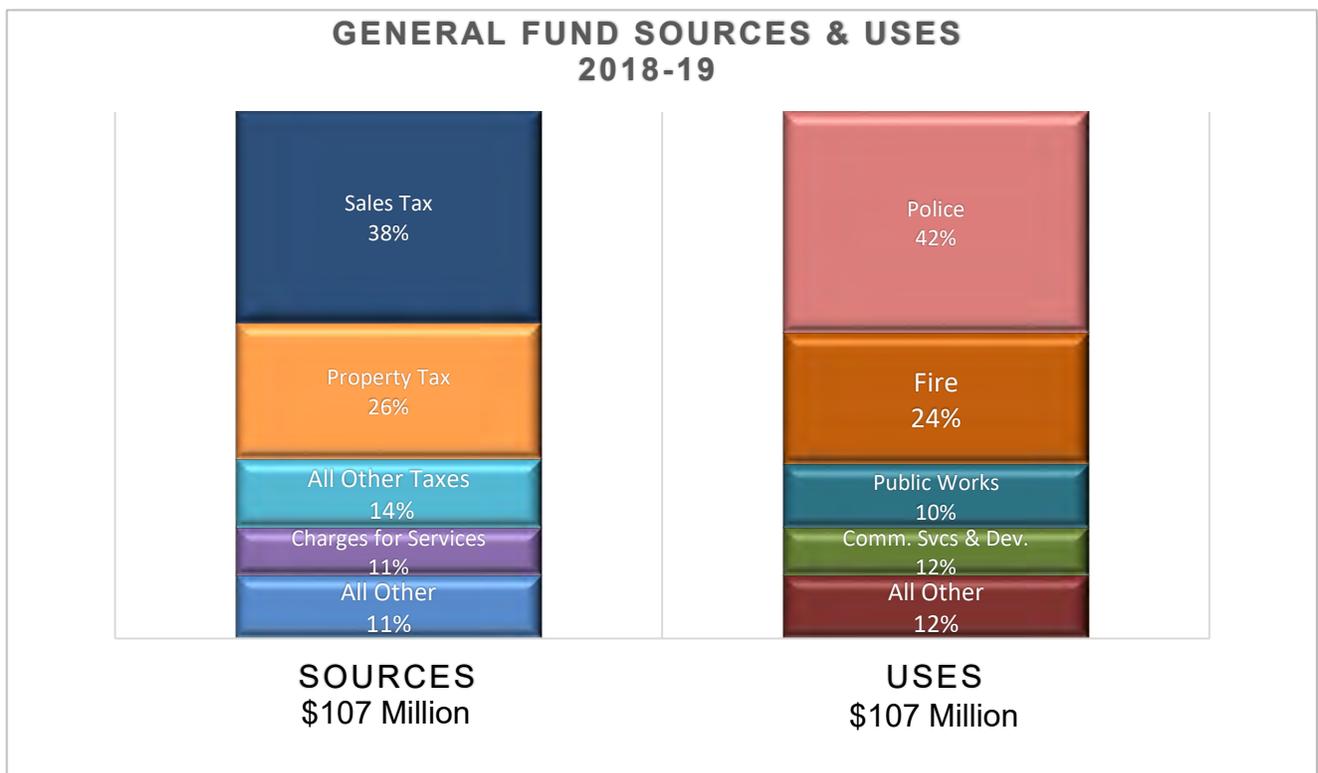
This projected increase in revenue is from projected increases in Police grants and state mandated cost claims.

- Charges for services are projected to increase by 3 percent, to reach projected revenue of \$10.8 million. Charges for services include developer processing fees, paramedic fees, community services fees and recycling fees. Of the overall increase in charges for services, the majority of the increase is attributable to a projected increase in paramedic fees due to increased transports.



**CITY OF ESCONDIDO  
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Budget Overview**

- Income from interest and property includes rent received from leased City property and interest income on City investments. This revenue is projected to increase by approximately \$89,000 compared to the prior year to reach projected revenue of \$3.9 million. This increase is coming from increased investment income and rental income from City property.
- One-time revenue of \$937,000 that was budgeted in fiscal year 2017-18 will not be included in the revenue projection for fiscal year 2018-19. This revenue consisted of payments and reimbursements the City received to cover costs for Fire Department strike team incidents. The remaining one-time revenue of \$535,735 will be included in the revenue projection for fiscal year 2018-19. This one-time revenue is from developer reimbursements to cover project plan review costs.



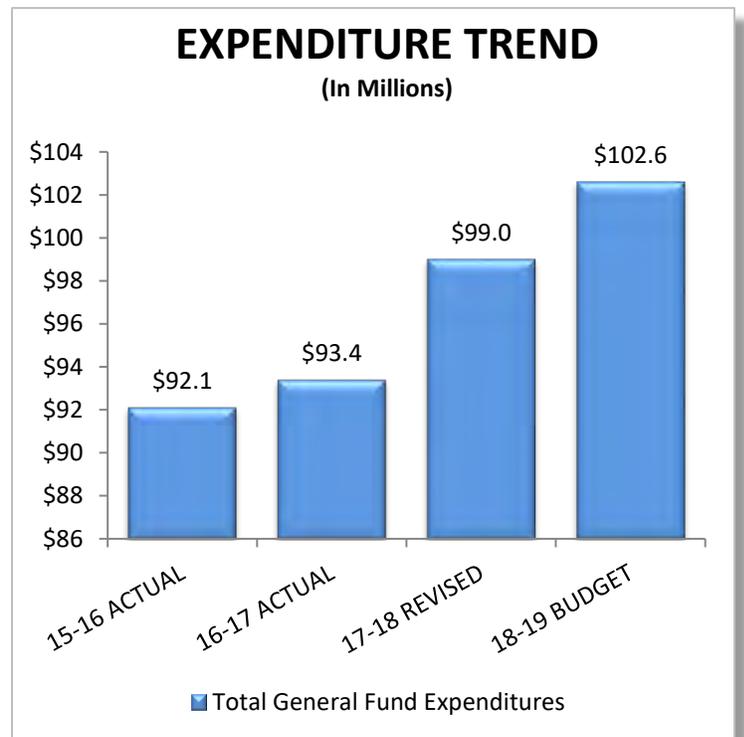
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

**GENERAL FUND USES OF FUNDS**

A comparison of the 2018-19 General Fund Operating Budget with prior year is shown below:

	<b><u>2017-18 Budget</u></b>	<b><u>2018-19 Budget</u></b>	<b><u>Dollar Change</u></b>	<b><u>Percent Change</u></b>
General Government	\$5,787,595	\$5,862,450	\$74,855	1%
Community Services	7,304,775	7,700,205	395,430	5
Community Development	4,505,345	4,672,475	167,130	4
Public Works	9,738,345	9,928,605	190,260	2
Engineering	2,603,990	2,612,145	8,155	0
Recycling & Waste Reduction	563,305	575,035	11,730	2
Police	41,021,925	43,044,630	2,022,705	5
Fire	23,526,630	24,307,475	780,845	3
Non-Departmental	1,359,445	1,655,910	296,465	22
Community Relations	91,170	92,170	1,000	1
Center for the Arts	2,180,770	2,179,130	(1,640)	0
<b>TOTAL</b>	<b>\$98,683,295</b>	<b>\$102,630,230</b>	<b>\$3,946,935</b>	<b>4%</b>

Proposed total uses of funds for fiscal year 2018-19 are \$107 million. The total proposed 2018-19 General Fund Operating Budget is \$102.6 million. It has increased by approximately \$4 million or 4 percent compared to the fiscal year 2017-18 Operating Budget adopted on June 14, 2017. Other uses of funds include \$4.3 million in transfers to other operating funds and \$45,000 in advance repayments. The Public Facilities Fund advanced \$225,000 to the General Fund in July, 2014 to fund the Police and Fire Departments' Computer Aided Dispatch ("CAD") System hardware upgrade. Repayment of this advance began on June 30, 2015. The principal portion of the repayment amount due during fiscal year 2018-19 is \$45,000. This advance will be paid in full during 2019-20.



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

The following are key changes to the operating budget:

Employee Services - \$1.2 Million:

- Salaries/Library - (\$1,900,000)
- Salaries/Other General Fund Depts. (including overtime) - \$1,500,000
- CALPERS/Normal Cost - \$106,000
- CALPERS/Unfunded Liability - \$2,000,000
- Medical - (\$400,000)
- Workers' Compensation Insurance - (\$53,000)
- Other Employee Overhead - (\$53,000)

Maintenance and Operations (M&O) - \$3.4 Million:

- Library - \$2,200,000
- IS/Data Processing - \$332,000
- Police - \$164,000
- Planning - \$163,000
- Non-Departmental Elections Costs - \$166,000
- Finance - \$79,000
- Streets - \$76,000
- Building - \$56,000
- Communications - \$54,000
- Center for the Arts - \$52,000
- Other Maintenance & Operations - \$58,000

Capital Outlay - (\$182,000):

- Fire - (\$188,000)
- Older Adult Services - \$6,000

Internal Service Charges - \$6,000:

- Library - (\$146,000)
- Police - \$65,000
- Fire - \$57,000
- Non-Departmental - \$25,000
- Other Departments - \$5,000

The \$4 million increase in expenditures listed above includes about a \$424,000 increase in the total amount allocated out to other funds and a net decrease of one General Fund regular full-time position.

## **OTHER FUNDS**

Other major sources of revenue are within the following funds:

Water

Sources of funding for the Water Fund are estimated at \$62.2 million, a decrease of \$4.2 million, or 6 percent, over the prior year estimate. Anticipated loan revenues were included

**CITY OF ESCONDIDO  
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in last year's budget, and accounts for an overall decrease in the funding source total from fiscal year 2017-18. The major source of revenue is customer user fees, which include a fixed monthly service charge based on the size of the customer's water meter, and a monthly water use charge that is based on a tiered commodity rate for residential and irrigation customers and a uniform commodity rate for other customers. Other revenues include filtration charges paid by Vista Irrigation District for their 20 percent share of water treatment capacity, recreational fees collected at the City's two lakes that store untreated water, sale of electricity generated by the power plant located beneath Lake Wohlford Dam, connection fees charged to customers to connect to the Water System, interest income, and grant funding for specific capital projects. Staff are currently preparing low interest loan applications for specific capital improvement projects, and the anticipated revenue from these loans have not been included in this year's budget. It is estimated there will be no substantial change in revenue for the Water Fund from customer user fees or other revenue in FY 2018-19.

Wastewater

Sources of funding for the Wastewater Fund are estimated at \$56 million, a decrease of \$26.6 million over the prior year estimate. Staff are anticipating receipt of low interest loans from the State Revolving Fund of \$17.2 million to fund Wastewater and Recycled Water capital improvement projects, a 63 percent reduction from anticipated loan revenue in fiscal year 2017-18. The major source of revenue is from customer user fees that include a wastewater service charge, a recycled water service charge, and recycled water usage. Other revenues include treatment charges paid by the City of San Diego for their share of wastewater treatment costs from the Rancho Bernardo community, connection fees charged to customers to connect to the Wastewater System, and interest income. It is estimated there will be no substantial change in revenue for the Wastewater Fund, and a 5 percent increase in recycled water revenue due to increased sales.

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

Fleet

The Fleet fund is proposing a \$752,000 decrease to its budget primarily due to deferring scheduled vehicle replacements out to future years.

Telecommunications

On April 4, 2018, City Council authorized an agreement with Atel Communications, Inc. to upgrade the City's phone system and to fund the first phase of a citywide phone system upgrade project during fiscal year 2017-18. Additional funds are needed during 2018-19 to cover the remaining cost of this project. The Telecommunications fund proposes decreasing their M & O budget by approximately \$109,000 primarily to fund the remaining portion of this project by transferring funds to CIP.

Network and Systems Administration

This fund was formerly known as Office Automation. The fund name has been changed to be more in line with position titles and current times. It is proposing a \$215,000 increase to its budget primarily for an added Network Systems Engineer position and an increase

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

in the amount projected for server replacements. The additional position is being requested in order to meet the increased needs of Utilities and Public Safety. These departments will be sharing the cost of this position.

Reidy Creek

The Reidy Creek Operating fund is proposing a \$105,000 decrease to its total operating budget. This decrease is due to a decrease in golf course maintenance. Additional areas of the course will go to native landscape requiring less maintenance resulting in a reduction in maintenance staff. A full-time superintendent will be reduced to 80% by spending one day at another course. Two full-time greens keepers will be reduced to part-time. In addition, a decrease in shop operations is proposed by reducing outside services shifts to two, six-hour shifts a week. Because the course is implementing reduced maintenance in regards to the greens, a 5% decrease in their green fee and cart rental revenue is anticipated. Significant flooding of the cart tunnel that allows for passage under Broadway has also impacted course revenue. Pumping of the tunnel has resulted in a reduction in the water level and reopening of the tunnel to golfers this year is anticipated to have a positive effect on overall course revenue, but will not be fully realized until the tunnel has been in full operation for several months. The reductions will result in a projected \$78,000 decrease in the amount transferred in from the General Fund.

CDBG

Housing and Urban Development (HUD) announced that CDBG grant revenue has increased by approximately \$200,000. This has resulted in an increase in the amounts budgeted for CDBG public service program costs and CDBG capital projects.

Landscape Maintenance Districts (LMD)

This fund is proposing a \$173,000 increase to its budget primarily due to a \$140,000 increase in professional services because of a price increase for the LMD maintenance contract and to fund various rehab programs in the Reidy Creek environmental channel, Brookside development and Eureka Springs development. In addition, a \$28,000 increase in utilities is projected.

Successor Agency-Housing

This fund is proposing a \$56,000 decrease to its operating budget primarily because of a decrease in amount budgeted for maintenance of the Estrada property, which is currently in escrow. Due to the winding down of the Redevelopment Agency, this fund's primary focus continues to be monitoring existing projects rather than expanding services.

Successor Agency-Redevelopment

This fund proposes a decrease in the operating budget of approximately \$377,000, primarily due to a decrease in the amount of bond interest due during 2018-19. 2018-19 will be the first year of paying back the advance to the General Fund and Successor Agency-Housing fund in the amounts of approximately \$3.7 million and \$929,000, respectively.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Overview**

Section 115 Trust

The advance payback from the Successor Agency-Redevelopment Fund of \$3.7 million is proposed to be used to fund the Section 115 Trust to stabilize future pension contribution rate increases.

**GANN LIMIT**

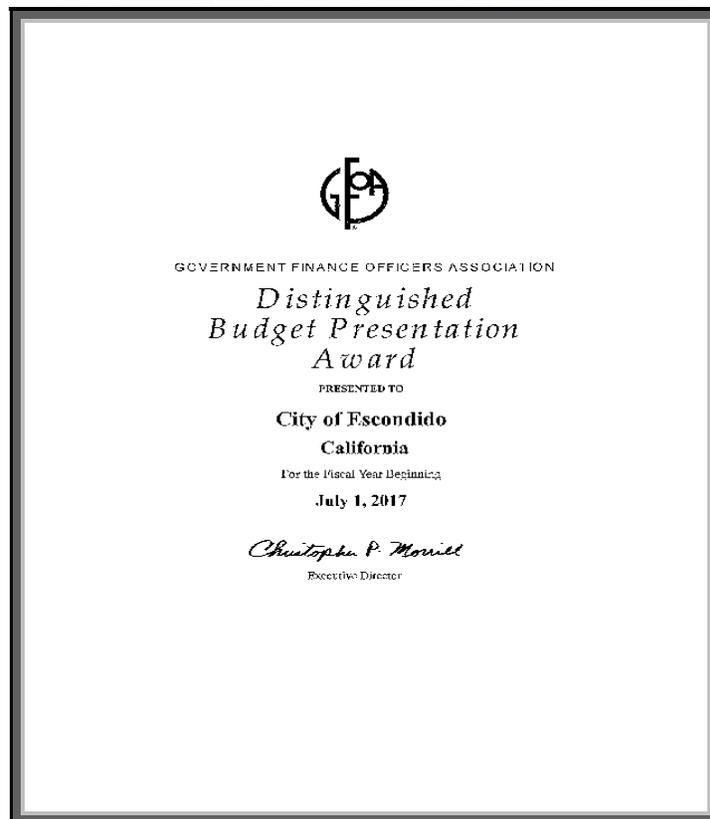
Proposition 4 was passed in November 1979. This proposition created a limit on the amount of revenue derived from tax proceeds that could be spent in a given year. This limit, known as the "Gann Limit," was preventing many cities, as well as the state, from spending taxes that were received over this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

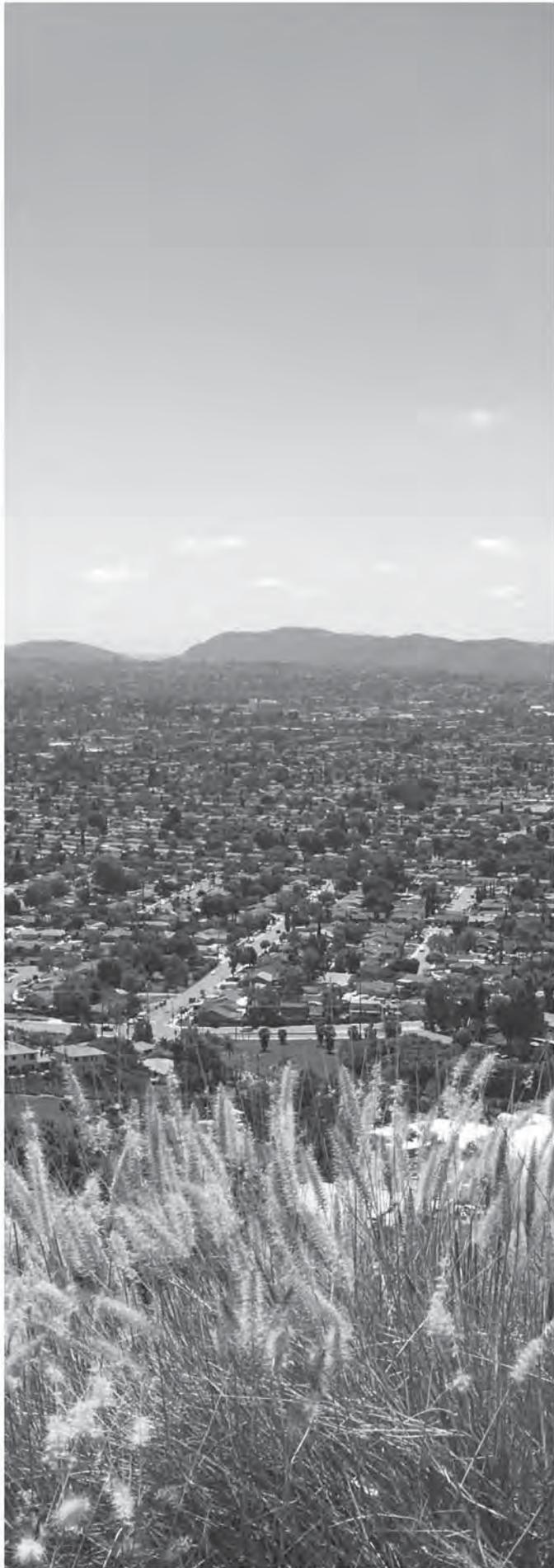
<u>Year</u>	<u>Limit</u>	<u>Appropriations Subject to Limit</u>	<u>Appropriations Margin</u>
2016-17	\$1,061,491,349	\$73,139,010	\$988,352,339
2017-18	1,110,787,007	75,358,540	1,035,428,467
2018-19	1,162,494,142	79,039,718	1,083,454,424

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 2018-19, 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 2018-19 Operating Budget  
Budget Awards**



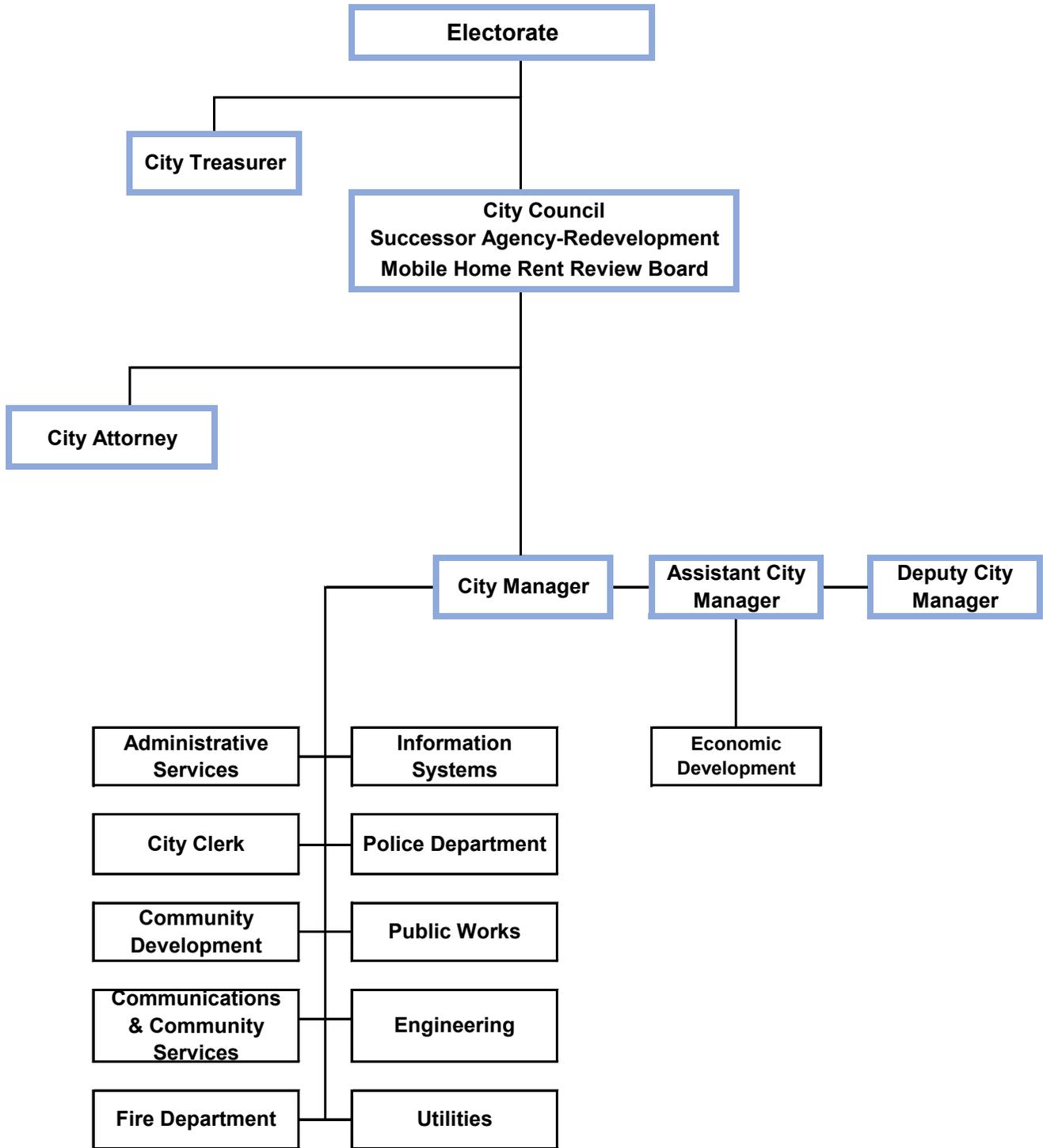
These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.

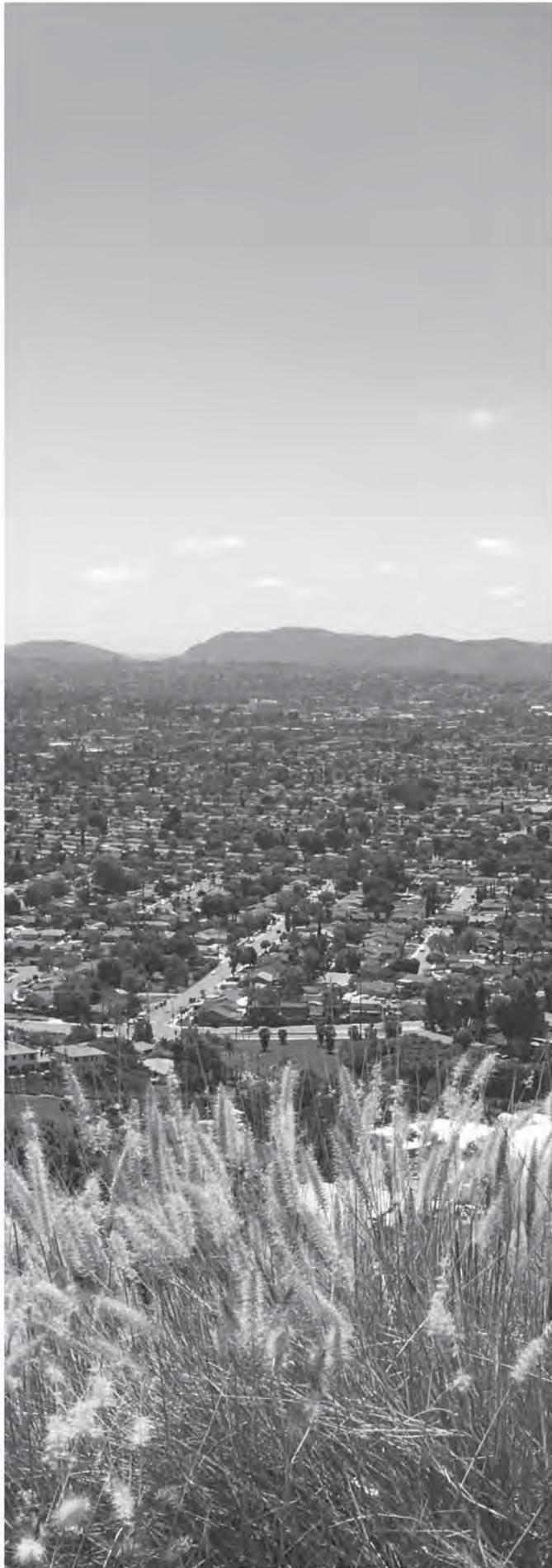




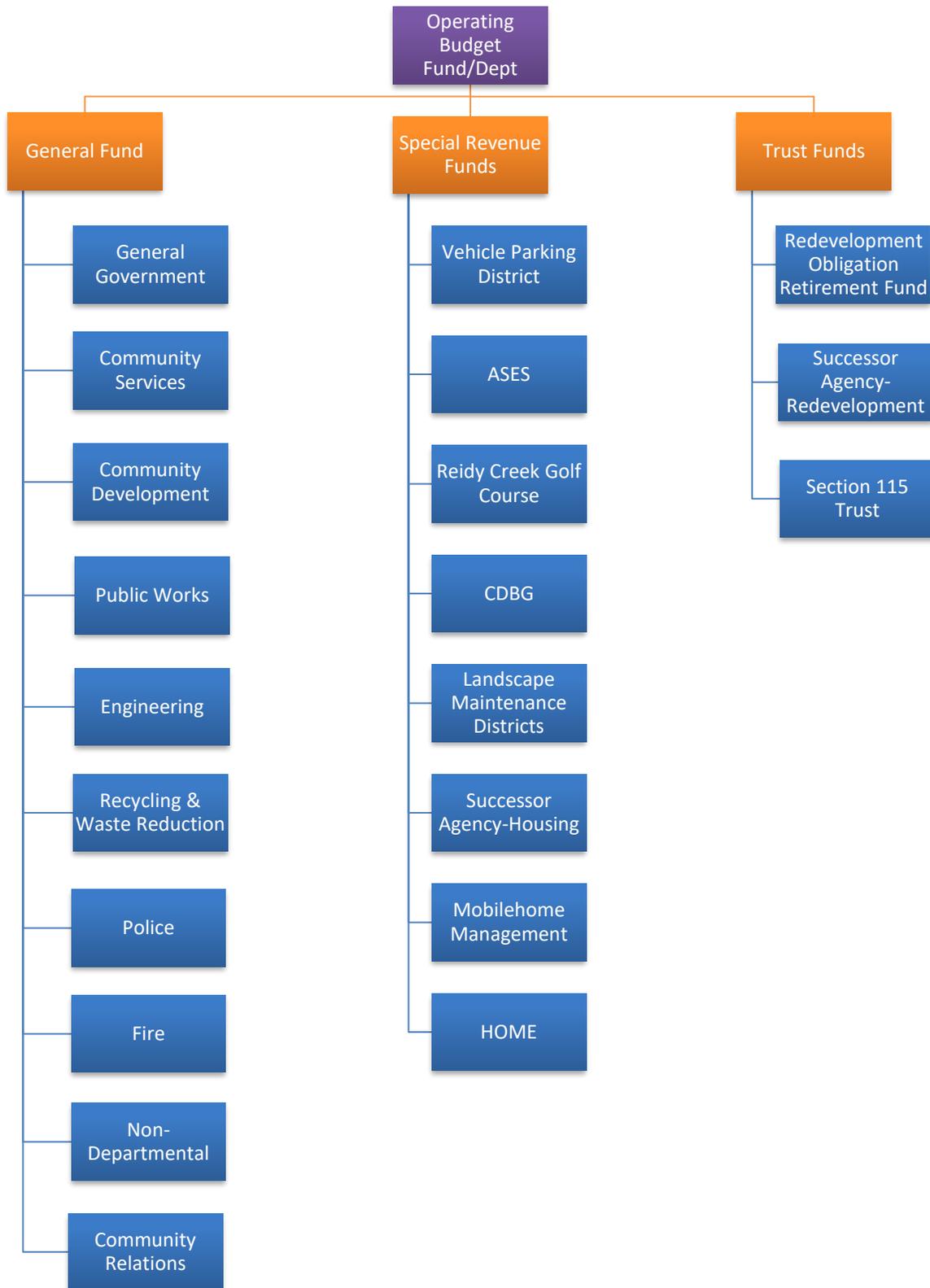
# Financial Structure, Policies and Process

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Organization Chart**

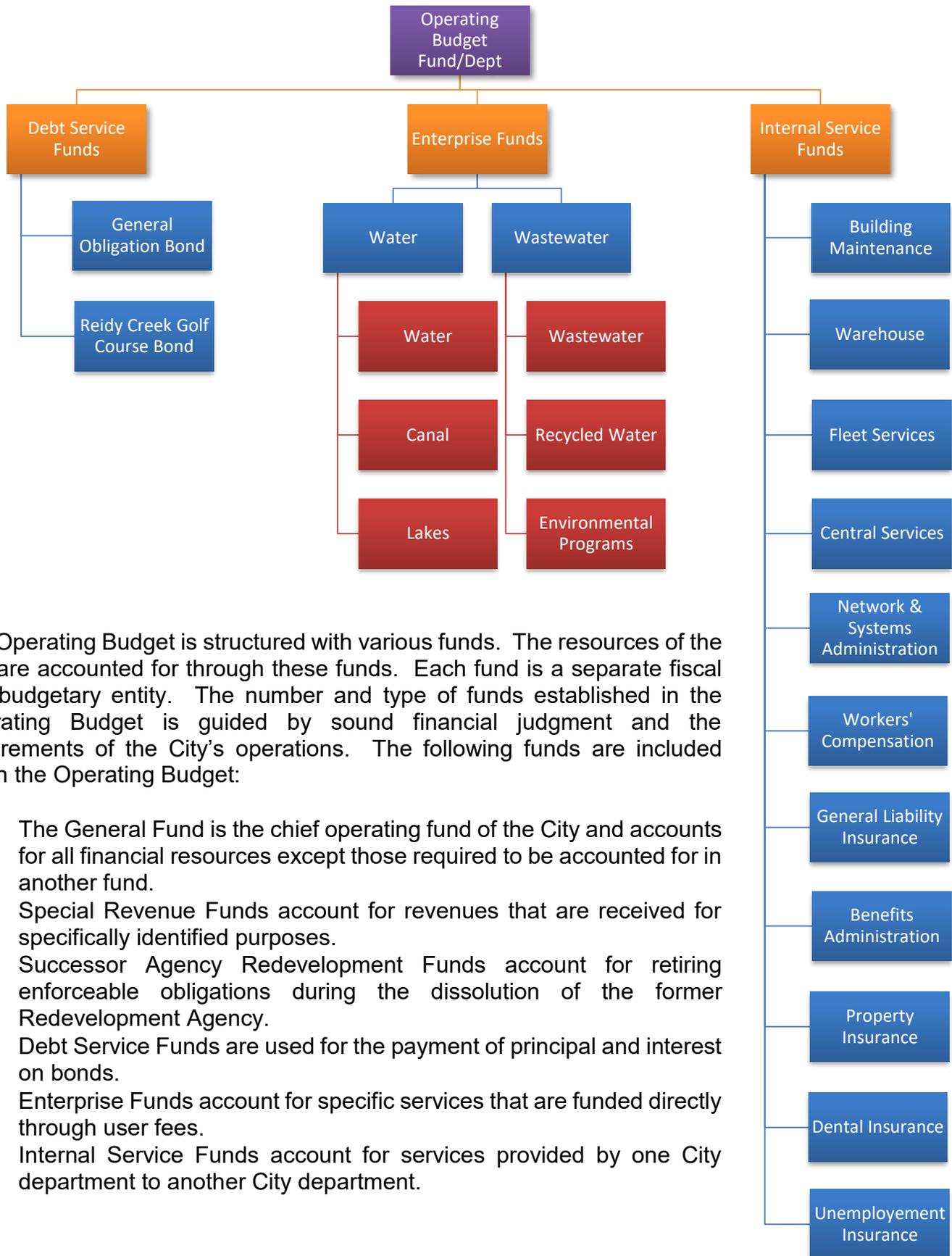




**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Fund/Department Structure**



**CITY OF ESCONDIDO  
FY 2018-19 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.
- Debt Service Funds are used for the payment of principal and interest on bonds.
- Enterprise Funds account for specific services that are funded directly through user fees.
- Internal Service Funds account for services provided by one City department to another City department.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies**

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

### **1. The Budget Will Be Structurally Balanced**

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

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 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 2018-19 Operating Budget  
Budgetary and Financial Policies**

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

## **7. Adequate General Fund Reserves Will Be Maintained**

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

Policy

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

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies

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

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies

## 11. Financial Status and Financial Issues Will Be Reported

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

Policy

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies**

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

#### **14. Cash and Investments Will Be Effectively Managed**

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

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

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

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

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

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

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

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies

**16. Delinquent Accounts Will Be Written Off When Deemed Uncollectible**

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

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

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

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

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

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

**18. Financial Policies Will Be Periodically Reviewed**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budgetary and Financial Policies**

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Process**

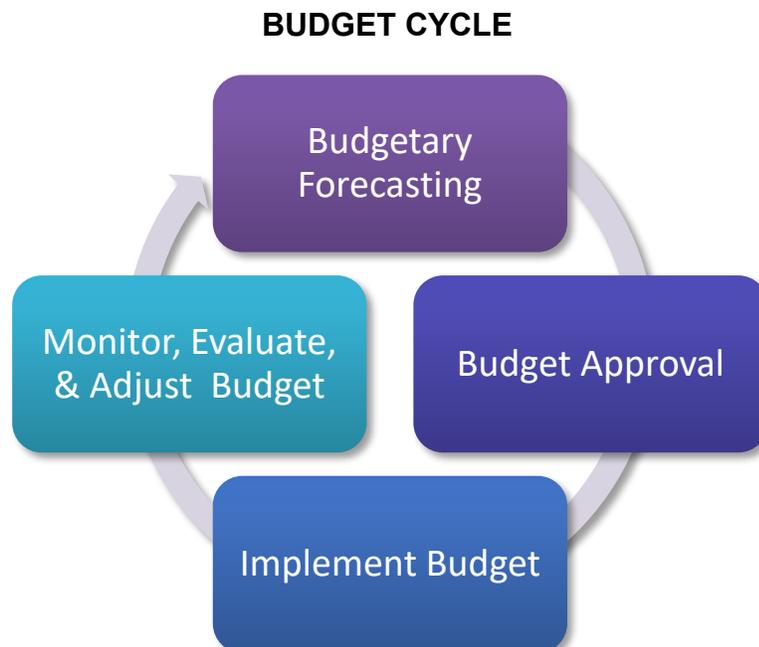
**ACCOUNTING SYSTEM AND BUDGETARY CONTROL**

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

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

The budgetary policy of the City is as follows:

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



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Process**

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

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

### **BUDGET PREPARATION PROCESS**

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

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

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

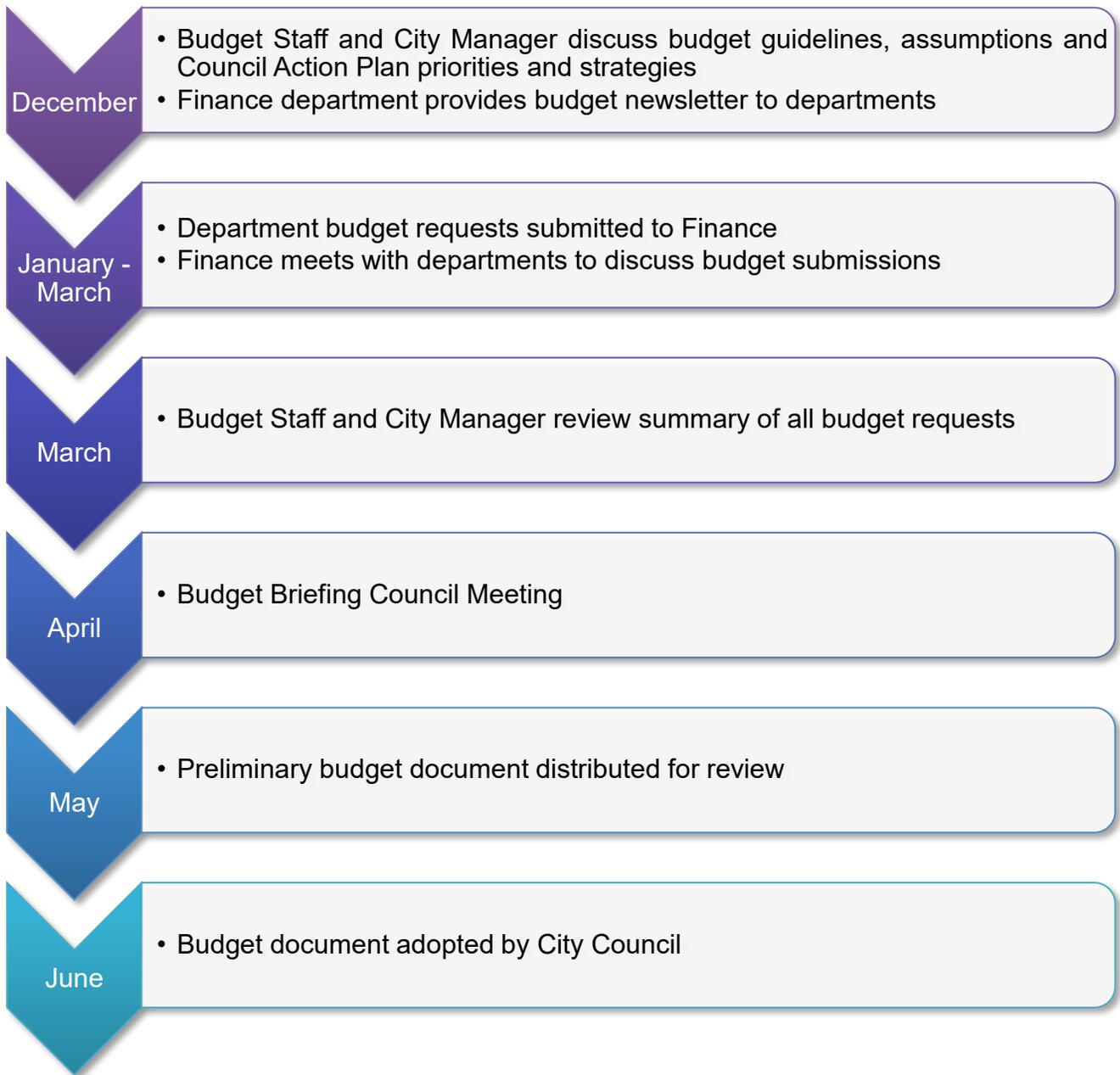
The departments use this information to prepare their budget requests. The budget request generally consists of projected revenues, a line item detail of projected expenses, a position listing, a narrative justification, and priorities for the upcoming year. The budget staff analyzes and summarizes the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

This year, budget information was brought to the full Council and discussion began on May 2nd. A draft of the proposed fiscal year 2018-19 General Fund Operating budget was presented. It was a balanced budget with no use of reserves and included an increase to the General Fund of approximately \$4 million. At this meeting, Staff requested direction regarding budget subject matter to be discussed at future budget meetings.

On June 13<sup>th</sup>, a summary of what was reflected within the preliminary budget document, as well as a few amendments were presented and adopted.

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Process

**BUDGET CALENDAR**



**GUIDE TO THE BUDGET DOCUMENT**

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

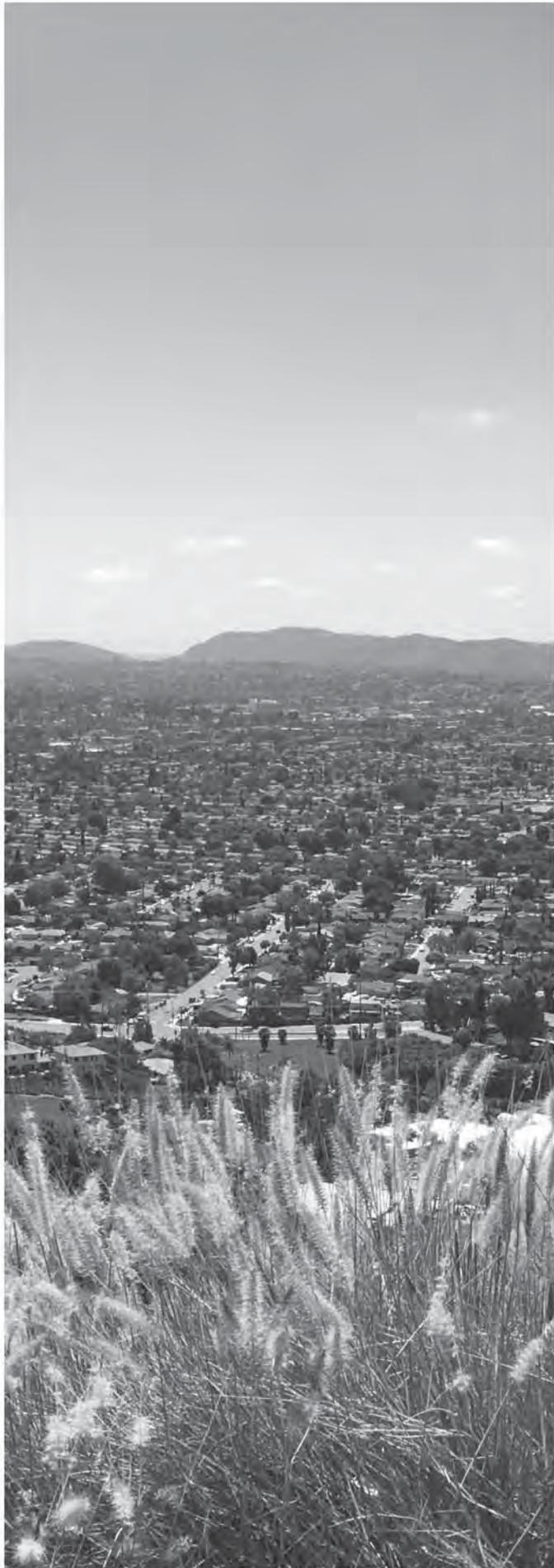
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Budget Process**

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

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

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

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





# Financial Schedules



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
<b>GENERAL FUND</b>					
<b>SALES TAX</b>	<b>\$37,561,734</b>	<b>\$36,089,095</b>	<b>\$37,349,510</b>	<b>\$38,508,250</b>	<b>3.1%</b>
<b>OTHER TAXES</b>					
Secured Property Tax	11,148,052	11,664,390	12,279,000	12,667,000	3.2%
Unsecured Property Tax	352,833	365,027	392,000	404,000	3.1%
RPTTF Residual Payment	515,579	676,358	1,264,000	1,800,000	42.4%
Property Tax in Lieu of VLF	11,748,187	12,316,652	13,182,000	13,571,000	3.0%
Tax Sharing Payment	242,023	279,409	381,000	389,000	2.1%
Penalties	3,842	6,363	2,000	2,000	0.0%
Property Transfer	555,101	732,640	821,000	845,000	2.9%
Franchise Fees	6,110,634	6,360,715	6,731,000	6,933,000	3.0%
Transient Occupancy Tax	1,605,827	1,699,718	1,769,000	1,805,000	2.0%
Business License	1,722,791	1,846,512	1,887,000	1,924,000	2.0%
Transfer Station Fee	648,136	659,921	681,000	694,000	1.9%
Other Incentive Fees	84,670	87,399	84,000	85,000	1.2%
PEG Fees	11,000	11,000	11,000	0	N/A
<b>Total, Other Taxes</b>	<b>34,748,675</b>	<b>36,706,104</b>	<b>39,484,000</b>	<b>41,119,000</b>	<b>4.1%</b>
<b>PERMITS AND LICENSES</b>					
Towing Licenses	348,125	348,125	348,000	348,000	0.0%
Building Permits	272,516	507,042	589,000	607,000	3.1%
Plumbing Permits	48,382	77,240	61,000	62,000	1.6%
Electrical Permits	119,423	124,914	119,000	121,000	1.7%
Mechanical Permits	50,913	73,471	77,000	79,000	2.6%
Fire Code Permits	86,478	79,728	82,000	84,000	2.4%
Mobile Home Setup	8,585	10,646	8,000	8,000	0.0%
Other Permits and Licenses	33	1,520	0	0	N/A
Parking Permits	0	0	10,000	10,000	0.0%
<b>Total, Permits and Licenses</b>	<b>934,455</b>	<b>1,222,686</b>	<b>1,294,000</b>	<b>1,319,000</b>	<b>1.9%</b>
<b>FINES AND FORFEITURES</b>					
Red Light Photo Citations	13,113	7,214	0	0	N/A
Vehicle Code Fines	429,736	349,886	350,000	325,000	-7.1%
Parking Ticket Fines	304,959	201,508	200,000	200,000	0.0%
Other Court Fines	27,793	76,212	50,000	75,000	50.0%
Booking Fees	56,537	53,526	56,000	50,000	-10.7%
Library Fines	61,989	64,720	62,000	64,000	3.2%
Code Enforcement Admin Citations	233,334	206,858	242,000	212,000	-12.4%
Police Ticket Sign Off	2,947	5,448	5,000	5,000	0.0%
Impound Fees	216,760	226,354	221,000	225,000	1.8%
<b>Total, Fines and Forfeitures</b>	<b>1,347,168</b>	<b>1,191,726</b>	<b>1,186,000</b>	<b>1,156,000</b>	<b>-2.5%</b>
<b>INTERGOVERNMENTAL</b>					
State Motor Vehicle Fees	59,431	0	0	0	N/A
Post Reimbursement	32,119	18,985	33,000	33,000	0.0%
Literacy Grant	45,595	46,050	18,000	18,000	0.0%
Nutrition Grant	177,642	165,448	190,000	190,000	0.0%
Miscellaneous Agencies	39,639	4,573	40,000	40,000	0.0%
Rincon Fire Fees	1,945,544	1,949,202	2,200,000	2,222,000	1.0%
State Highway Maintenance	10,000	9,000	10,000	10,000	0.0%
Beverage Recycling	38,833	37,371	38,000	38,000	0.0%
State Grants	1,705	0	0	0	#DIV/0!
Federal Grants	98,838	62,620	98,000	98,000	0.0%
SB90 Claims	662,534	146,506	100,000	124,000	24.0%
Used Oil Recycling Grant	40,780	81,268	41,000	41,000	0.0%
GEMT Program	200,705	88,304	221,000	241,000	9.0%
<b>Total, Intergovernmental</b>	<b>3,353,365</b>	<b>2,609,327</b>	<b>2,989,000</b>	<b>3,055,000</b>	<b>2.2%</b>
<b>CHARGES FOR SERVICES</b>					
Zoning Fees	89,307	82,709	125,000	128,000	2.4%

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>	<b>17-18 REVISED/ 18-19 BUDGET % Change</b>
Subdivision Fees	15,950	43,660	37,000	37,000	0.0%
Annexation Fees	4,725	7,760	0	0	N/A
Maps & Publications	180	118	500	500	0.0%
Building Plan Check Fees	403,898	401,722	390,000	399,000	2.3%
Conservation Credit	221,807	146,460	49,000	99,000	102.0%
EIR	39,840	38,184	54,000	70,000	29.6%
Engineering Fees	67,514	45,107	52,000	52,000	0.0%
Engineering Misc. Projects	391,793	449,787	236,000	241,000	2.1%
Engineering Subdivision Fees	982,931	438,922	117,000	120,000	2.6%
Planning Fees	303,105	236,297	246,000	251,000	2.0%
Shopping Cart Cont Plan Fee	0	0	500	500	0.0%
20B Waiver Fee-Utility Underground	9,953	631,919	8,000	8,000	0.0%
Police Services	148,492	69,077	100,000	100,000	0.0%
False Alarms	45,961	8,262	60,000	60,000	0.0%
DUI Cost Recovery	79,255	68,808	73,000	73,000	0.0%
Fingerprinting Revenue	27,237	23,509	25,000	25,000	0.0%
Restitution	10,746	34,606	26,000	30,000	15.4%
Alarm Registration Fee	23,010	50,535	60,000	70,000	16.7%
Commercial Alarm Registration	15,354	68,366	60,000	70,000	16.7%
Special Fire	664,846	757,813	100,000	100,000	0.0%
Failed Reinspection	69,595	71,739	70,000	80,000	14.3%
Fire Plan Check	57,825	101,300	57,000	100,000	75.4%
Fire Protection System Fees	30,950	1,186	31,000	31,000	0.0%
Fire Comm Care Licensing Fee	7,150	14,721	7,000	7,000	0.0%
Processing Fee-Quit Claim	5,100	0	5,000	5,000	0.0%
Processing Fees	2,500	3,600	8,000	8,000	0.0%
Fire R-2 Inspection Fees	65,547	38,636	65,000	65,000	0.0%
Code Books	0	0	0	500	N/A
City Clerk Fees	4,564	6,577	5,000	5,000	0.0%
Copying Fee	2,838	2,317	3,000	3,000	0.0%
Street Light Power Charge	29,911	7,335	2,000	2,000	0.0%
AB939 Fees	64,147	64,214	91,000	91,000	0.0%
Household Hazardous Waste	158,831	158,848	218,000	218,000	0.0%
Senior Meal Payments	15,025	12,144	13,000	13,000	0.0%
Library Audiovisual	47,115	42,144	34,000	64,000	88.2%
Recreation	0	11,000	1,988,000	1,952,000	-1.8%
Senior Van Fee	3,085	2,962	4,000	4,000	0.0%
Facility Use-Senior Center	64,227	76,160	65,000	75,000	15.4%
Sale of Recyclables	161,944	229,032	229,000	229,000	0.0%
Microfilm Fees	26,089	24,211	26,000	26,000	0.0%
Paramedic Transportation	40,753	56,100	54,000	56,000	3.7%
Paramedic Services	4,563,801	5,580,319	5,632,000	5,801,000	3.0%
<b>Total, Charges for Services</b>	<b>8,966,901</b>	<b>10,108,166</b>	<b>10,426,000</b>	<b>10,769,500</b>	<b>3.3%</b>
<b>INVESTMENT &amp; RENTAL INCOME</b>	<b>3,331,987</b>	<b>3,510,680</b>	<b>3,829,505</b>	<b>3,919,000</b>	<b>2.3%</b>
<b>OTHER REVENUE</b>					
Harding Street Maintenance	10,484	10,992	10,000	10,000	0.0%
Reimbursement from Outside Agencies	111,324	227,577	211,000	0	-100.0%
Contributions	2,907	18,087	45,000	45,000	0.0%
Sponsorships	2,700	3,539	6,000	6,000	0.0%
Marketing Event Fees	2,022	(546)	2,000	2,000	0.0%
Damages-City Property	88,592	82,262	50,000	16,000	-68.0%
Mobile Home Fees	63,492	29,383	64,000	64,000	0.0%
Recoveries	19,975	6,575	0	0	N/A
Misc. Over/Short	(181)	(395)	0	0	N/A
NSF Check Charges	3,905	6,681	4,000	4,000	0.0%
Admin Fee-Collections	18,983	15,952	22,000	22,000	0.0%
Small Claims Court Fees	114	662	0	0	N/A
Other Revenue	55,048	-122,503	80,000	325,000	306.3%
<b>Total, Other Revenue</b>	<b>379,365</b>	<b>278,266</b>	<b>494,000</b>	<b>494,000</b>	<b>0.0%</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
<b>ONE-TIME REVENUE</b>	<b>118,901</b>	<b>376,188</b>	<b>1,472,375</b>	<b>770,000</b>	<b>N/A</b>
<b>Total, General Fund</b>	<b>\$90,742,551</b>	<b>\$92,092,238</b>	<b>\$98,524,390</b>	<b>\$101,109,750</b>	<b>2.6%</b>

**SPECIAL REVENUE FUNDS**

**VEHICLE PARKING DISTRICT**

Investment Income	\$109	\$111	\$0	\$0	N/A
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**GAS TAX**

Gas Tax 2105	826,982	847,108	876,300	886,425	1.2%
Gas Tax 2106	551,571	558,480	534,000	573,455	7.4%
Gas Tax 2107	1,076,844	1,073,996	1,132,000	1,100,395	-2.8%
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0%
R & T Code 7360 - Prop 42	756,643	402,386	603,600	579,765	-3.9%
Reimbursement from Outside Agencies	0	0	172,500	172,220	-0.2%
Investment Income	22,307	21,698	13,940	16,150	15.9%
<b>Total, Gas Tax</b>	<b>3,244,347</b>	<b>2,913,668</b>	<b>3,342,340</b>	<b>3,338,410</b>	<b>-0.1%</b>

**ROAD MAINTENANCE & REHAB (SB1)**

Road Maintenance & Rehab (SB 1)	0	0	869,400	2,515,700	189.4%
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**PARK DEVELOPMENT**

Park Development Fees	478,964	769,230	2,703,000	1,684,000	-37.7%
Reimbursement from Outside Agencies	0	3,562	0	21,500	N/A
Investment Income	22,734	21,581	10,200	20,995	105.8%
<b>Total, Park Development</b>	<b>501,698</b>	<b>794,373</b>	<b>2,713,200</b>	<b>1,726,495</b>	<b>-36.4%</b>

**RECREATION/ASES**

ASES Grant	806,641	763,841	921,200	909,795	-1.2%
Fees for Services	1,541,978	1,621,310	0	0	N/A
Golf Course Rent & Add't Compensation	348,003	346,276	0	0	N/A
Investment Income	-1,155	345	0	0	N/A
Cellular Site/EVCC Rent	565,877	349,274	0	0	N/A
Reimbursements from Outside Agencies	45,232	34,707	0	0	N/A
Interest-Loans/Advances	4,661	4,032	0	0	N/A
Other Revenue	272	33,852	0	0	N/A
<b>Total, Recreation/ASES</b>	<b>3,311,509</b>	<b>3,153,637</b>	<b>921,200</b>	<b>909,795</b>	<b>-1.2%</b>

**REIDY CREEK GOLF COURSE**

Green Fees	367,515	364,154	407,260	383,820	-5.8%
Cart Rental	136,742	114,654	136,690	127,720	-6.6%
Golf Merchandise Sales	31,669	31,297	30,950	33,855	9.4%
Other Revenue	2,549	3,863	2,230	3,680	65.0%
Food and Beverage Rent	7,189	7,835	7,740	8,575	10.8%
<b>Total, Reidy Creek Golf Course</b>	<b>545,664</b>	<b>521,803</b>	<b>584,870</b>	<b>557,650</b>	<b>-4.7%</b>

**COMMUNITY DEVELOPMENT BLOCK GRANT**

Grant	1,267,167	864,699	1,588,665	1,791,465	12.8%
Loan Repayments	0	0	0	0	N/A
<b>Total, CDBG</b>	<b>1,267,167</b>	<b>864,699</b>	<b>1,588,665</b>	<b>1,791,465</b>	<b>12.8%</b>

**TRAFFIC IMPACT**

Traffic Impact Fees-Local	190,540	392,297	1,434,000	1,183,000	-17.5%
Traffic Impact Fees-Regional	267,312	499,239	477,000	825,000	73.0%
Interest-Loans/Advances	41,778	42,120	0	0	N/A
Investment Income	31,925	40,207	16,745	16,745	0.0%
<b>Total, Traffic Impact</b>	<b>531,555</b>	<b>973,863</b>	<b>1,927,745</b>	<b>2,024,745</b>	<b>5.0%</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
<b>DALEY RANCH RESTORATION</b>					
Investment Income	6,190	6,352	4,900	4,900	0.0%
<b>LANDSCAPE MAINTENANCE DISTRICTS</b>					
Assessments	791,271	801,639	797,050	837,380	5.1%
Miscellaneous Agencies	0	61,280	0	0	N/A
Investment Income	12,964	14,543	595	0	-100.0%
Other Revenue	5,895	5,955	6,455	8,430	30.6%
<b>Total, Landscape Maintenance Districts</b>	<b>810,130</b>	<b>883,417</b>	<b>804,100</b>	<b>845,810</b>	<b>5.2%</b>
<b>PUBLIC ART</b>					
Public Art Fees	67,616	124,249	490,000	295,000	-39.8%
Investment Income	4,065	3,854	36,830	3,400	-90.8%
Other Revenue	100	140	5,211	0	-100.0%
<b>Total, Public Art</b>	<b>71,781</b>	<b>128,243</b>	<b>532,041</b>	<b>298,400</b>	<b>-43.9%</b>
<b>SUCCESSOR AGENCY- HOUSING</b>					
CalHOME Grant	0	0	1,700,000	0	-100.0%
HELP Fees	3,710	1,550	0	0	N/A
Other Revenue	660	35	0	0	N/A
Investment Income	22,144	43,690	0	0	N/A
Interest-Loans/Advances	393,420	322,019	0	0	N/A
Sale of City Property	0	0	0	1,000,000	N/A
Gain/Loss on Disposal of Capital Assets	54,850	55,199	0	0	N/A
<b>Total, Successor Agency-Housing</b>	<b>474,784</b>	<b>422,493</b>	<b>1,700,000</b>	<b>1,000,000</b>	<b>-41.2%</b>
<b>MOBILEHOME PARK MANAGEMENT</b>					
Rent	188,628	183,248	185,000	184,750	-0.1%
Investment Income	1,469	2,410	0	0	N/A
<b>Total, Mobilehome Park Management</b>	<b>190,097</b>	<b>185,658</b>	<b>185,000</b>	<b>184,750</b>	<b>-0.1%</b>
<b>HOME</b>					
Grants	909,964	746,956	464,730	648,965	39.6%
Investment Income	8,458	8,647	10,000	0	-100.0%
Interest-Loans/Advances	148,759	57,850	0	0	N/A
Monitoring Fee	0	400	0	0	N/A
<b>Total, HOME</b>	<b>1,067,181</b>	<b>813,853</b>	<b>474,730</b>	<b>648,965</b>	<b>36.7%</b>
<b>RYAN TRUST</b>					
Investment Income	409	346	250	250	0.0%
Contributions	143	0	0	0	N/A
<b>Total, Ryan Trust</b>	<b>552</b>	<b>346</b>	<b>250</b>	<b>250</b>	<b>0.0%</b>
<b>HEGYI TRUST</b>					
Investment Income	40	25	0	0	N/A
<b>Total, Special Revenue Funds</b>	<b>\$12,022,804</b>	<b>\$11,662,541</b>	<b>\$15,648,441</b>	<b>\$15,847,335</b>	<b>1.3%</b>

**TRUST FUNDS**

**REDEVELOPMENT OBLIGATION RETIREMENT FUND**

County of SD Trust Fund	10,483,055	9,812,675	7,038,650	12,199,905	73.3%
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**SUCCESSOR AGENCY - REDEVELOPMENT**

Investment Income	52,369	38,850	25,000	0	-100.0%
Rent	137,371	-18,687	0	0	N/A
Reimbursement from Outside Agencies	0	14,095	0	0	N/A

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
Other Revenue	0	8,515	0	0	N/A
<b>Total, Successor Agency - Redev</b>	<b>189,740</b>	<b>42,773</b>	<b>25,000</b>	<b>0</b>	<b>-100.0%</b>
<b>Total, Trust Funds</b>	<b>\$10,672,795</b>	<b>\$9,855,448</b>	<b>\$7,063,650</b>	<b>\$12,199,905</b>	<b>72.7%</b>

**CAPITAL PROJECT FUNDS**

**STREETS PROJECTS**

State Grants	\$17,423	\$145,981	\$0	\$0	N/A
Federal Grants	137,918	24,468	0	0	N/A
Reimbursement from Outside Agencies	259,804	196,784	1,450,000	0	-100.0%
Investment Income	42,842	42,988	19,805	19,805	0.0%
Other Revenue	(749)	0	0	0	N/A
<b>Total, Streets Projects</b>	<b>457,238</b>	<b>410,221</b>	<b>1,469,805</b>	<b>19,805</b>	<b>-98.7%</b>

**PUBLIC SAFETY FACILITY**

Investment Income	28	0	0	0	N/A
Other Revenue	0	(109)	0	0	N/A
<b>Total, Public Safety Facility</b>	<b>28</b>	<b>(109)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**STORM DRAIN**

Storm Drain Basin Fees	104,480	264,696	720,000	398,000	-44.7%
Investment Income	3,715	5,881	2,125	2,125	0.0%
<b>Total, Storm Drain</b>	<b>108,195</b>	<b>270,577</b>	<b>722,125</b>	<b>400,125</b>	<b>-44.6%</b>

**GENERAL CAPITAL**

PEG Fees	435,000	379,255	0	0	N/A
Environmental Impact Report	75,495	86,094	0	0	N/A
Reimbursement from Outside Agencies	174,037	803,603	378,353	0	-100.0%
Investment Income	13,552	15,069	16,490	16,490	0.0%
Recoveries	0	508	0	0	N/A
Other Revenue	0	0	0	0	N/A
<b>Total, General Capital</b>	<b>698,084</b>	<b>1,284,529</b>	<b>394,843</b>	<b>16,490</b>	<b>-95.8%</b>

**COUNTY TRANSPORTATION STREET PROJECT FUND**

SANDAG	3,657,871	1,817,567	3,574,000	3,713,000	3.9%
Reimbursements from Outside Agencies	6,884	110,916	0	0	N/A
Investment Income	6,054	12,222	3,400	3,400	0.0%
<b>Total, Cty Transportation Street Project</b>	<b>3,670,809</b>	<b>1,940,705</b>	<b>3,577,400</b>	<b>3,716,400</b>	<b>3.9%</b>

**PUBLIC FACILITIES**

Fire Fees	137,967	240,549	0	0	N/A
Police Fees	220,747	384,878	0	0	N/A
Administration Fees	124,170	216,494	0	0	N/A
Library Fees	82,780	144,329	0	0	N/A
Senior Center Fees	27,593	48,110	0	0	N/A
Maintenance Services Fees	96,577	168,384	0	0	N/A
Public Facilities Fees	0	0	4,181,000	4,181,000	0.0%
Interest-Loans/Advances	5,437	3,586	4,795	4,795	0.0%
Investment Income	61,976	69,090	27,880	27,880	0.0%
Recoveries	0	84	0	0	N/A
<b>Total, Public Facilities</b>	<b>757,247</b>	<b>1,275,504</b>	<b>4,213,675</b>	<b>4,213,675</b>	<b>0.0%</b>

<b>Total, Capital Project Funds</b>	<b>\$5,691,601</b>	<b>\$5,181,427</b>	<b>\$10,377,848</b>	<b>\$8,366,495</b>	<b>-19.4%</b>
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**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
<b>DEBT SERVICE FUNDS</b>					
<b>GENERAL OBLIGATION BOND DEBT SERVICE</b>					
Secured Property Tax	\$4,756,776	\$4,767,311	\$4,691,230	\$4,708,230	0.4%
Penalties	19,909	20,746	23,670	23,670	0.0%
Investment Income	19,373	28,615	20,050	20,050	0.0%
Other Revenue	0	109	0	0	N/A
<b>Total, General Obligation Bond Debt Svc</b>	<b>4,796,058</b>	<b>4,816,781</b>	<b>4,734,950</b>	<b>4,751,950</b>	<b>0.4%</b>
<b>REIDY CREEK GOLF COURSE DEBT SERVICE</b>					
Investment Income	209	108	100	100	0.0%
<b>Total, Debt Service Funds</b>	<b>4,796,267</b>	<b>4,816,889</b>	<b>4,735,050</b>	<b>4,752,050</b>	<b>0.4%</b>
<b>ENTERPRISE FUNDS</b>					
<b>WATER</b>					
State Grants	\$0	\$0	\$500,000	\$500,000	0.0%
Lake Income	963,147	1,118,440	880,000	880,000	0.0%
Water Sales	31,463,537	35,212,564	38,500,000	40,600,000	5.5%
Water Service Charges	14,671,275	15,405,112	15,000,000	15,800,000	5.3%
Meter Installations	77,167	81,989	0	0	N/A
Penalties	905,322	725,131	0	0	N/A
Connection Charges	583,790	1,937,953	375,000	375,000	0.0%
VID Filtration Charge	1,821,121	1,549,722	1,300,000	1,300,000	0.0%
Water Line Development Reimbursement	378	2,219	0	0	N/A
VID CIP Reimbursement & SRF Loans	343,600	110,696	9,635,000	2,500,000	-74.1%
Sale of Electric Power	37,884	61,798	75,000	75,000	0.0%
CIP Reimbursement	1,367,025	567,321	0	0	N/A
Investment Income	24,101	63,286	132,000	132,000	0.0%
Developer Contributions	355,348	232,393	0	0	N/A
Rent	86,326	88,601	0	0	N/A
Damages-City Property	65,533	28,267	0	0	N/A
Recoveries	0	1,232	0	0	N/A
Other Revenue	16,146	(2,020,933)	30,000	30,000	0.0%
<b>Total, Water</b>	<b>52,781,700</b>	<b>55,165,791</b>	<b>66,427,000</b>	<b>62,192,000</b>	<b>-6.4%</b>
<b>WASTEWATER</b>					
Stormwater Management Charge	2,503,920	2,629,897	0	0	N/A
Reimbursement from Outside Agencies	725	733	1,163,840	80,000	-93.1%
Penalties	7,500	199,038	0	0	N/A
Recycled Water Usage	747,826	791,545	0	0	N/A
Service Charges	22,718,538	23,308,921	28,000,000	29,000,000	3.6%
Connection Charges	463,261	1,386,408	350,000	350,000	0.0%
San Diego Treatment Charge	2,598,274	4,164,462	2,600,000	2,800,000	7.7%
Other Current Service Charge - Current	7,186	6,976	0	0	N/A
Restaurant FOG Pretreatment	82,361	66,128	0	0	N/A
SRF Loans & City of S. D. Reimbursement:	0	0	42,199,525	19,180,000	-54.5%
Sale of Recycled Water	4,160,779	2,983,520	3,800,000	4,000,000	5.3%
Agency Incentive Payments	889,732	237,465	100,000	100,000	0.0%
Investment Income	395,516	409,950	339,500	339,500	0.0%
Developer Contributions	436,686	47,012	0	0	N/A
SDG&E Raw Water Line	0	0	0	82,500	N/A
Recoveries	0	95	0	0	N/A

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
Other Revenue	144,842	2,098,735	232,500	150,000	-35.5%
<b>Total, Wastewater</b>	<b>35,157,146</b>	<b>38,330,885</b>	<b>78,785,365</b>	<b>56,082,000</b>	<b>-28.8%</b>
<b>Total, Enterprise Funds</b>	<b>\$87,938,846</b>	<b>\$93,496,676</b>	<b>\$145,212,365</b>	<b>\$118,274,000</b>	<b>-18.6%</b>
<b>Total, All Funds</b>	<b>\$211,864,864</b>	<b>\$217,105,219</b>	<b>\$281,561,744</b>	<b>\$260,549,535</b>	<b>-7.5%</b>

**INTERNAL SERVICE FUNDS**

**BUILDING MAINTENANCE**

Reimbursement from Outside Agencies	\$515	\$1,635	\$0	\$0	N/A
Charges to Departments	4,324,655	4,775,555	4,841,980	4,896,825	1.1%
Contributions	15,470	87,499	0	0	N/A
Recoveries	0	594	0	0	N/A
Investment Income	1,625	1,734	1,000	1,000	0.0%
<b>Total, Building Maintenance</b>	<b>4,342,265</b>	<b>4,867,017</b>	<b>4,842,980</b>	<b>4,897,825</b>	<b>1.1%</b>

**WAREHOUSE FUND**

Charges to Departments	182,203	192,330	192,000	194,000	1.0%
Sale of City Property	10,113	0	0	0	N/A
Gain/Loss on Disposal of Capital Assets	(2,214)	1,161	0	0	N/A
Investment Income	2,497	1,613	0	0	N/A
Other Revenue	0	1,980	0	0	N/A
<b>Total, Warehouse</b>	<b>192,599</b>	<b>197,084</b>	<b>192,000</b>	<b>194,000</b>	<b>1.0%</b>

**FLEET SERVICES**

Charges to Departments	5,254,805	5,343,545	5,781,370	5,773,175	-0.1%
Contributions	370,485	686,345	0	0	N/A
Investment Income	79,248	83,174	77,230	82,645	7.0%
Damages - City Property	(19,070)	581	0	0	N/A
Accident Recoveries	131,220	24,485	141,895	0	-100.0%
Gain/Loss on Disposal of Capital Assets	127,301	23,300	0	0	N/A
Other Revenue	5,464	(1,381)	0	0	N/A
<b>Total, Fleet Services</b>	<b>5,949,453</b>	<b>6,160,049</b>	<b>6,000,495</b>	<b>5,855,820</b>	<b>-2.4%</b>

**CENTRAL SERVICES**

Duplicating-Charges to Departments	367,065	373,770	375,485	374,465	-0.3%
Telecommunications-Charges to Depts	632,429	624,155	639,295	638,425	-0.1%
Mail Services-Charges to Departments	188,345	190,635	191,260	192,625	0.7%
Investment Income	6,083	6,958	0	0	N/A
<b>Total, Central Services</b>	<b>1,193,922</b>	<b>1,195,518</b>	<b>1,206,040</b>	<b>1,205,515</b>	<b>0.0%</b>

**NETWORK & SYSTEMS ADMINISTRATION**

Charges to Departments	1,577,160	1,589,289	1,638,090	1,753,290	7.0%
Investment Income	3,924	3,911	0	0	N/A
Other Revenue	20,057	0	0	0	N/A
<b>Total, Network &amp; Systems Administration</b>	<b>1,601,141</b>	<b>1,593,200</b>	<b>1,638,090</b>	<b>1,753,290</b>	<b>7.0%</b>

**WORKERS' COMPENSATION**

Charges to Departments	3,036,286	3,629,625	4,491,075	4,192,210	-6.7%
Recoveries	1,265	0	0	0	N/A
Investment Income	84,247	91,273	85,000	95,000	11.8%
Other Revenue	826	0	0	0	N/A
<b>Total, Workers' Compensation</b>	<b>3,122,624</b>	<b>3,720,898</b>	<b>4,576,075</b>	<b>4,287,210</b>	<b>-6.3%</b>

**GENERAL LIABILITY INSURANCE FUND**

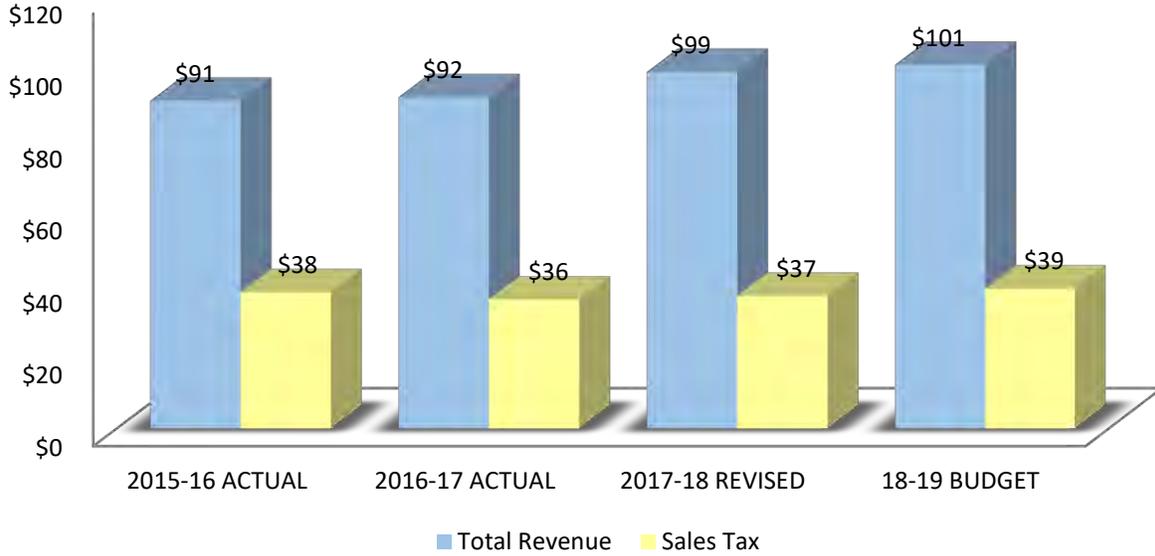
Charges to Departments	3,035,120	3,066,160	2,558,950	2,558,950	0.0%
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**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Schedule (All Funds)**

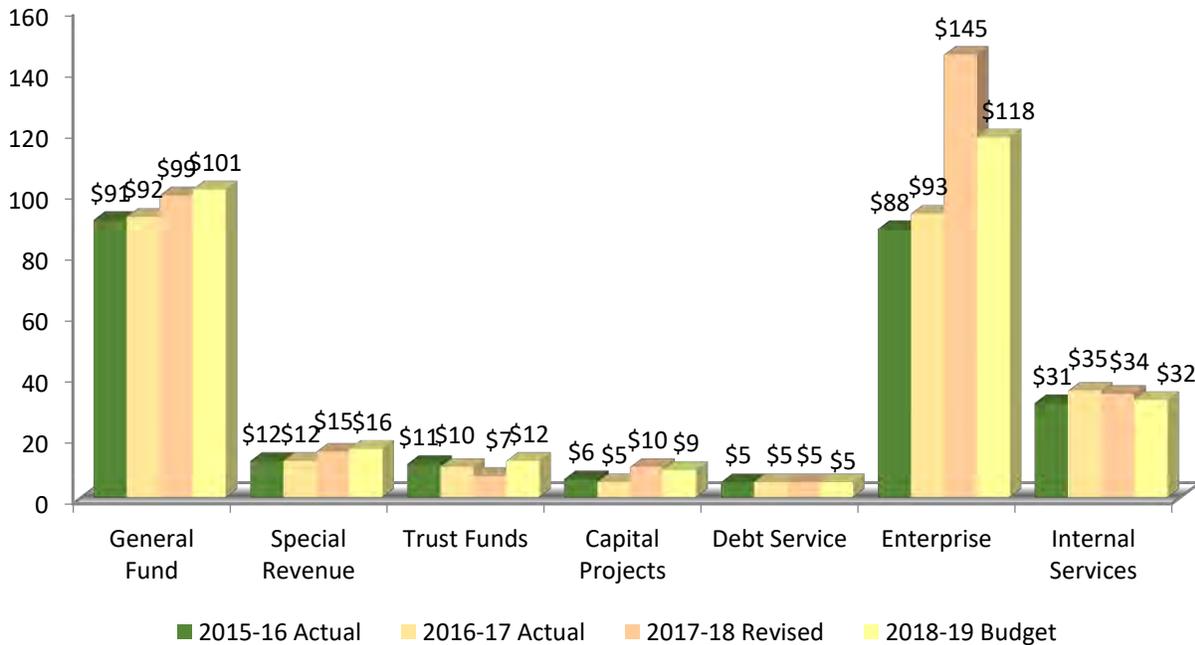
	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
Investment Income	43,887	57,406	11,060	11,060	0.0%
Recoveries	0	35	0		N/A
Other Revenue	61,238	2,722,988	0	0	N/A
<b>Total, Liability Insurance</b>	<b>3,140,245</b>	<b>5,846,589</b>	<b>2,570,010</b>	<b>2,570,010</b>	<b>0.0%</b>
<b>BENEFITS ADMINISTRATION</b>					
Insurance Fees	9,517,286	9,756,976	10,811,850	9,978,525	-7.7%
Investment Income	967	729	1,000	0	-100.0%
Rebates	38,767	37,297	38,000	56,225	48.0%
Other Revenue	262	16,200	4,000	0	-100.0%
<b>Total, Benefits Administration</b>	<b>9,557,282</b>	<b>9,811,202</b>	<b>10,854,850</b>	<b>10,034,750</b>	<b>-7.6%</b>
<b>PROPERTY INSURANCE</b>					
Charges to Departments	675,210	677,665	681,100	683,735	0.4%
Investment Income	3,521	7,137	3,400	3,400	0.0%
Recoveries	0	400	0	0	N/A
<b>Total, Property Insurance</b>	<b>678,731</b>	<b>685,202</b>	<b>684,500</b>	<b>687,135</b>	<b>0.4%</b>
<b>DENTAL INSURANCE</b>					
Insurance Fees	785,617	802,845	867,280	859,440	-0.9%
Investment Income	4,128	4,658	0	0	N/A
<b>Total, Dental Insurance</b>	<b>789,745</b>	<b>807,503</b>	<b>867,280</b>	<b>859,440</b>	<b>-0.9%</b>
<b>UNEMPLOYMENT INSURANCE</b>					
Insurance Fees	170,846	85,516	70,000	70,000	0.0%
Investment Income	2,729	3,559	0	0	N/A
<b>Total, Unemployment Insurance</b>	<b>173,575</b>	<b>89,075</b>	<b>70,000</b>	<b>70,000</b>	<b>0.0%</b>
<b>Total, Internal Service Funds</b>	<b>\$30,717,601</b>	<b>\$34,969,426</b>	<b>\$33,502,320</b>	<b>\$32,414,995</b>	<b>-3.2%</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Revenue Charts**

## General Fund Revenue Trend (In Millions)



## Revenue Trend-All Funds (In Millions)

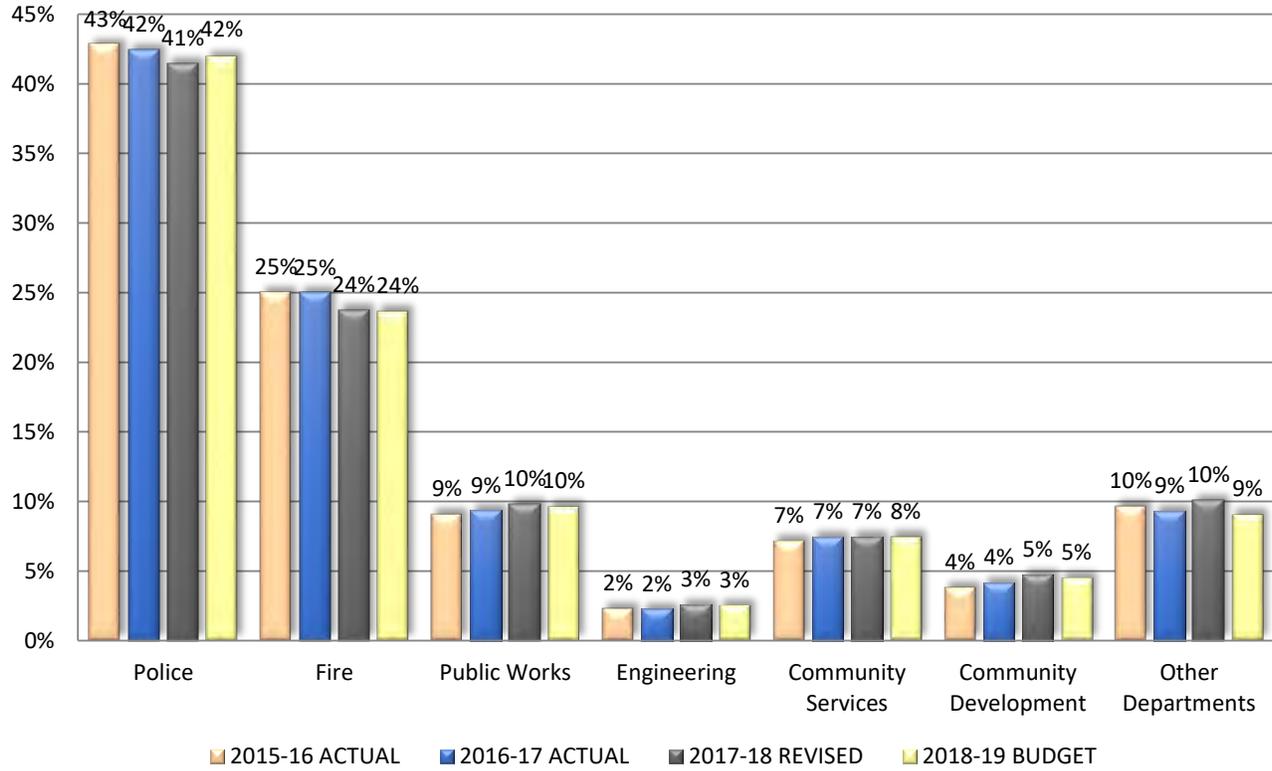


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Expenditure Summary-All Funds**

<b>DEPARTMENT/FUND</b>	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>	<b>17-18 REVISED/ 18-19 BUDGET % Change</b>
City Council	\$429,348	\$452,838	\$450,920	\$305,535	-32.2%
City Manager	1,394,969	1,551,685	1,296,020	1,022,775	-21.1
City Attorney	248,929	100,539	167,565	162,080	-3.3
City Clerk	524,582	532,662	562,065	568,790	1.2
City Treasurer	309,186	285,300	274,020	282,465	3.1
Administrative Services	1,763,581	1,784,688	1,918,605	1,914,950	-0.2
Information Systems	1,129,730	965,599	1,123,905	1,605,855	42.9
Community Services	6,615,895	6,982,795	7,410,460	7,700,205	3.9
Community Development	3,534,885	3,880,385	4,702,555	4,672,475	-0.6
Public Works	8,386,414	8,733,272	9,736,775	9,928,605	2.0
Engineering	2,146,171	2,123,584	2,568,465	2,612,145	1.7
Radio Communications	18,124	(16,284)	0	0	N/A
Recycling & Waste Reduction	565,679	462,085	565,430	575,035	1.7
Police	39,470,592	39,646,715	41,060,215	43,044,630	4.8
Fire/Emergency Management	23,064,721	23,335,576	23,531,950	24,307,475	3.3
Nondepartmental	417,381	463,418	1,359,445	1,655,910	21.8
Community Relations & Center for the Arts	2,125,073	2,107,905	2,271,940	2,271,300	0.0
<b>TOTAL, GENERAL FUND</b>	<b>92,145,259</b>	<b>93,392,761</b>	<b>99,000,335</b>	<b>102,630,230</b>	<b>3.7</b>
Vehicle Parking District	88,183	94,948	95,430	98,225	2.9
ASES	745,498	847,783	910,410	935,805	2.8
Reidy Creek Golf Course	702,346	672,341	690,020	582,240	-15.6
CDBG Administration	234,490	266,256	283,205	324,245	14.5
Landscape Maintenance Districts	508,057	789,981	1,033,275	1,206,685	16.8
Successor Agency-Housing	525,823	309,416	354,475	295,540	-16.6
Mobilehome Management	169,128	153,345	185,000	184,750	-0.1
HOME	135,862	171,775	93,105	87,970	-5.5
<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>3,109,388</b>	<b>3,305,846</b>	<b>3,644,920</b>	<b>3,715,460</b>	<b>1.9</b>
<b>SUCCESSOR AGENCY-REDEV.</b>	<b>978,400</b>	<b>1,400,850</b>	<b>978,400</b>	<b>368,775</b>	<b>-62.3</b>
<b>DEBT SERVICE FUNDS</b>	<b>2,562,578</b>	<b>4,425,783</b>	<b>5,103,900</b>	<b>5,118,845</b>	<b>0.3</b>
Water/Canal/Lakes	47,575,130	54,189,754	54,381,710	54,993,105	1.1
Wastewater/Recycled Water/Environ. Prog.	24,987,979	25,793,155	27,033,540	28,334,640	4.8
<b>TOTAL, ENTERPRISE FUNDS</b>	<b>72,563,109</b>	<b>79,982,909</b>	<b>81,415,250</b>	<b>83,327,745</b>	<b>2.3</b>
<b>TOTAL, OPERATING FUNDS</b>	<b>171,358,734</b>	<b>182,508,149</b>	<b>190,142,805</b>	<b>195,161,055</b>	<b>2.6</b>
<b>TOTAL, CAPITAL FUNDS</b>	<b>44,959,660</b>	<b>44,959,660</b>	<b>44,959,660</b>	<b>78,349,360</b>	<b>74.3</b>
<b>GRAND TOTAL, ALL FUNDS</b>	<b>\$216,318,394</b>	<b>\$227,467,809</b>	<b>\$235,102,465</b>	<b>\$273,510,415</b>	<b>16.3%</b>
<b>INTERNAL SERVICE FUNDS</b> (included in operating budgets)	<b>\$31,086,815</b>	<b>\$31,164,417</b>	<b>\$34,805,935</b>	<b>\$33,524,375</b>	<b>-3.7%</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Budget Comparison - General Fund**

**General Fund Departments  
 % of Total Budget**



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Account Comparison-General Fund**

Account Description	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET	17-18 REVISED/ 18-19 BUDGET % Change
Regular Full-time	\$44,829,156	\$45,504,750	\$48,279,940	\$47,772,740	-1.1%
Contract Funded	\$0	1,836	\$0	\$0	N/A
Regular Part-Time	271,540	275,608	337,950	290,455	-14.1
Temporary Part-Time	1,706,358	1,557,760	1,702,745	1,549,645	-9.0
Overtime	6,428,272	6,428,377	4,871,520	5,094,400	4.6
Employee Overhead	24,232,146	25,157,945	28,034,130	29,559,195	5.4
Flexible Benefits	694,395	707,228	730,355	710,125	-2.8
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>78,161,866</b>	<b>79,633,505</b>	<b>83,956,640</b>	<b>84,976,560</b>	<b>1.2</b>
Office/Operating Supplies	2,203,874	2,300,050	2,023,720	2,036,740	0.6
Safety Equipment	504,941	439,875	457,575	457,575	0.0
Prevention Supplies	8,714	6,908	11,500	11,500	0.0
Gas	0	118	0	0	N/A
Miscellaneous Motive	0	860	300	300	0.0
Maintenance of Equipment	241,424	227,917	400,235	278,035	-30.5
Professional Services/Contracts	5,145,307	5,444,518	6,172,290	8,961,035	45.2
Other Building Repairs/Maintenance	195	0	0	0	N/A
Permits	3,373	3,017	2,500	3,000	20.0
Prevention Services	1,165	1,810	2,945	2,945	0.0
Other Mail	161,753	139,541	162,750	161,230	-0.9
Training and Meetings	199,505	243,645	237,265	250,990	5.8
Mileage Reimbursement	11,446	4,837	8,000	8,100	1.3
Dues and Subscriptions	141,408	132,621	147,375	140,515	-4.7
Auto Allowance	118,973	117,197	114,900	114,900	0.0
Other Duplicating	1,021	2,599	4,500	2,500	-44.4
Advertising and Printing	89,771	101,005	156,810	140,125	-10.6
Other Insurance	845	0	0	77,760	N/A
Utilities	2,755,626	2,724,719	3,080,195	2,914,105	-5.4
Water	34,251	56,070	99,575	87,500	-12.1
Other Telephone	380,778	309,308	274,760	296,695	8.0
Rent	127,747	130,483	192,630	186,215	-3.3
Interest Expense	2,688	0	0	0	N/A
Tuition	95,301	112,345	115,500	116,550	0.9
Other Expense	502,738	544,683	637,030	801,810	25.9
Software	208,744	386,637	448,315	857,130	91.2
Minor Office Equipment	332,061	115,399	150,360	215,675	43.4
Loan Principal Expense	28,359	247,434	549,225	527,985	-3.9
Interest	2,749	72,981	117,180	108,690	-7.2
Bond Expense	1,157	0	0	0	N/A
<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>13,305,912</b>	<b>13,866,578</b>	<b>15,567,435</b>	<b>18,759,605</b>	<b>20.5</b>
Building Maintenance	3,765,010	4,143,520	4,112,560	4,179,200	1.6
Fleet Services	3,882,400	3,903,175	4,042,020	4,032,240	-0.2
Duplicating	311,300	314,290	320,155	286,550	-10.5
Telecommunications	498,396	508,955	529,405	534,680	1.0
Radio Communications	258,635	271,435	813,540	801,480	-1.5
Mail Services	165,335	167,890	167,020	167,870	0.5
NETWORK & SYSTEMS ADMINISTRATION	1,283,285	1,301,665	1,324,265	1,377,205	4.0
Insurance	2,298,190	2,419,065	2,029,110	1,964,935	-3.2
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>12,462,551</b>	<b>13,029,995</b>	<b>13,338,075</b>	<b>13,344,160</b>	<b>0.0</b>
Other Capital Outlay	149,120	65,789	187,875	6,000	-96.8
<b>TOTAL, CAPITAL OUTLAY</b>	<b>149,120</b>	<b>65,789</b>	<b>187,875</b>	<b>6,000</b>	<b>-96.8</b>
<b>SUBTOTAL, GENERAL FUND</b>	<b>104,079,449</b>	<b>106,595,866</b>	<b>113,050,025</b>	<b>117,086,325</b>	<b>3.6</b>
Allocations In	359,750	642,125	314,370	294,585	-6.3
Allocations Out	(12,293,940)	(13,845,230)	(14,364,060)	(14,750,680)	2.7
<b>TOTAL, GENERAL FUND</b>	<b>\$92,145,259</b>	<b>\$93,392,761</b>	<b>\$99,000,335</b>	<b>\$102,630,230</b>	<b>3.7%</b>

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Employee Overhead-General Fund**

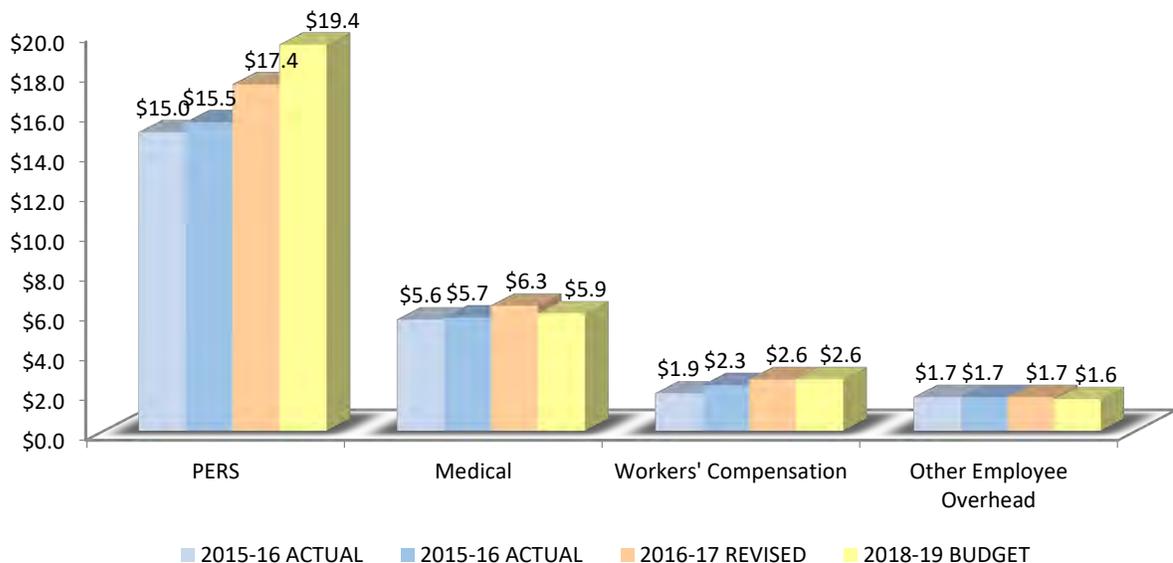
Account Description	2015-16	2016-17	2017-18	2018-19	17-18 REVISED
	ACTUAL	ACTUAL	REVISED	BUDGET	18-19 BUDGET % Change
PERS-Normal Cost	\$14,995,710	\$15,510,043	\$7,279,880	\$7,382,340	1.4%
PERS-Unfunded Liability	0	0	10,098,790	12,046,935	19.3
Medical	5,572,432	5,650,961	6,341,515	5,911,500	-6.8
Workers' Compensation	1,998,269	2,346,756	2,636,830	2,576,100	-2.3
Other Employee Overhead	1,665,736	1,650,185	1,677,115	1,642,320	-2.1
<b>TOTAL, EMPLOYEE OVERHEAD</b>	<b><u>\$24,232,146</u></b>	<b><u>\$25,157,945</u></b>	<b><u>\$28,034,130</u></b>	<b><u>\$29,559,195</u></b>	<b><u>5.4%</u></b>

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

The PERS normal cost rates will increase from 10.19% to 10.52% for the Miscellaneous Plan and from 19.15% to 19.79% for the Safety Plan. This is projected to result in an approximate \$106,000 increase in pension costs to the General Fund during 2018-19. The unfunded liability portion of the PERS contribution is anticipated to increase by \$2 million or 19.3%.

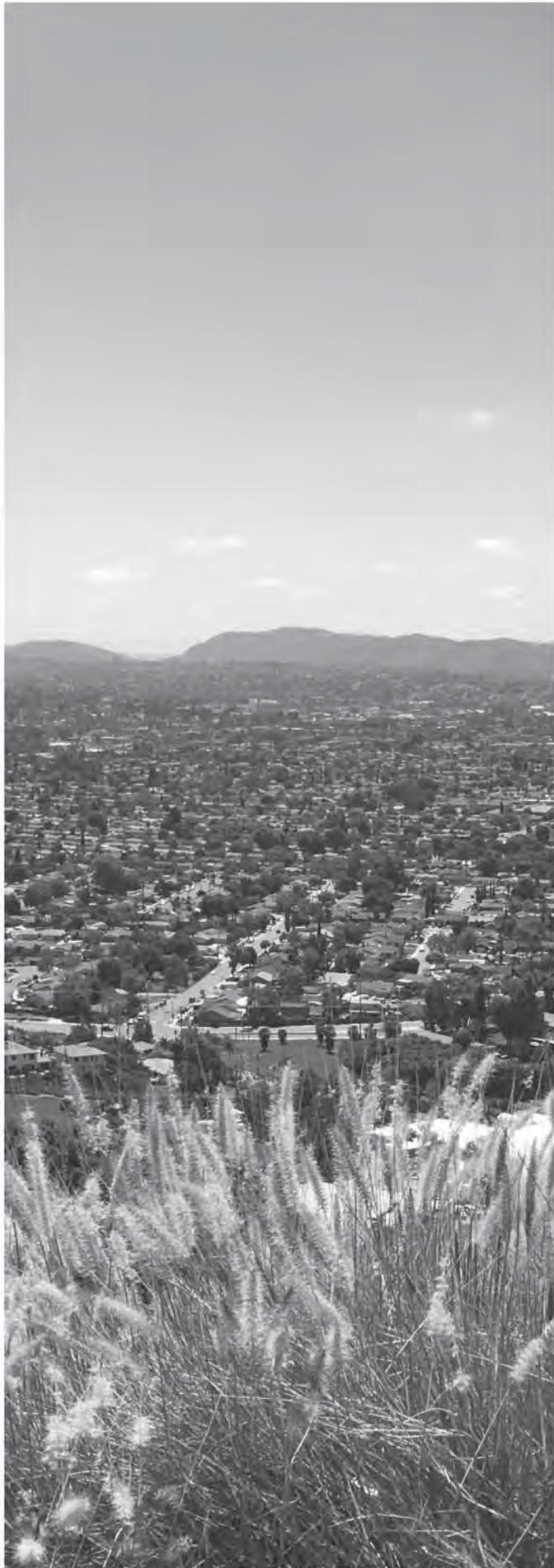
A portion of the \$400,000 decrease in medical costs is due to the elimination of medical costs in the Library department because of outsourcing the Library to LS&S. In addition, Police and Fire union group employees will share 50% of the cost of medical beginning in 2018-19.

### Employee Overhead Comparison (In Millions)



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Schedule of Interfund Transfers**

		<b>TRANSFERS IN/(TRANSFERS OUT)</b>			
<b>FUND #</b>	<b>FUND DESCRIPTION</b>	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>
<b><u>GENERAL FUND</u></b>					
001	General Fund	\$2,100,545	\$2,081,000	\$2,081,795	\$2,080,000
001	General Fund	(1,142,450)	(1,735,174)	(5,243,615)	(4,256,805)
<b><u>SPECIAL REVENUE FUNDS</u></b>					
107	Vehicle Parking District	90,400	95,225	95,430	98,225
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
109	Park Development	30,000	0	0	0
112	Recreation	87,100	223,100	0	0
112	Community Services/ASES	0	0	67,290	26,010
116	CDBG	0	0	(3,626)	0
281	Successor Agency - Housing	25,000	25,000	25,000	25,000
553	Reidy Creek Golf Course Fund	167,000	131,000	247,150	24,590
<b><u>CAPITAL PROJECT FUNDS</u></b>					
115	CDBG Projects	0	0	3,626	0
206	Streets Projects	0	75,299	0	0
220	Public Safety Facility Project	(25,327)	0	0	0
229	General Capital Projects	109,500	769,670	2,292,540	219,355
229	General Capital Projects	0	0	(27,497)	0
241-6	Public Facilities Fees	0	301,610	27,497	0
241-6	Public Facilities Fees	0	(961,280)	(95,600)	0
<b><u>DEBT SERVICE FUNDS</u></b>					
320	General Obligation Debt Service	25,327	0	0	0
375	Golf Course Debt Service	0	0	0	0
376	Reidy Creek Debt Service	363,450	365,550	368,850	366,795
<b><u>ENTERPRISE FUNDS</u></b>					
555	Water	32,654	0	0	0
555	Water	(2,295,500)	(47,200)	(12,500)	(2,435,000)
556	Water Capital Projects	2,295,500	0	0	2,435,000
556	Water Capital Projects	(32,654)	47,200	0	0
557	Wastewater Capital Projects	9,125,761	(2,000,000)	3,000,000	14,470,000
557	Wastewater Capital Projects	(37,121)	0	0	0
558	Wastewater	37,121	0	0	0
558	Wastewater	(9,150,761)	1,975,000	(3,037,500)	(14,495,000)
<b><u>INTERNAL SERVICE FUNDS</u></b>					
650	Building Maintenance	300,000	0	300,000	0
653	Fleet Services	0	0	60,000	0
654	Central Services	0	0	(76,045)	(219,355)
690	Workers' Comp Insurance	0	500,000	0	0
691	General Liability Insurance	0	200,000	0	0
692	Benefits Administration	0	10,000	0	0
<b><u>TRUST FUNDS</u></b>					
715	Ryan Trust Fund	(18,545)	0	0	0
716	Hegy Trust Fund	(2,000)	(1,000)	(1,795)	0
718	Deposit Trust	(30,000)	0	0	0
790	RORF	(8,783,836)	(11,565,210)	(7,038,650)	(12,199,905)
791	Successor Agency - Redevelopment	8,783,836	11,565,210	7,038,650	12,199,905
795	Section 115 Pension Trust	0	0	1,984,000	3,716,185



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Available Fund Balance Schedule**

<b>FUND</b>	<b>2017-18 PROJECTED AVAILABLE FUND BALANCE</b>	<b>2018-19 PROJECTED AVAILABLE FUND BALANCE</b>	<b>CHANGE IN AVAILABLE FUND BALANCE</b>	<b>% CHANGE</b>
<b>General Fund</b>				
Reserve	\$17,392,320	\$17,392,320	\$0	0.0%
<b>Special Revenue Funds</b>				
Vehicle Parking District	3,670	3,670	0	0.0
Reidy Creek Golf Course	(79,721)	(79,721)	0	0.0
CDBG Administration	170,000	170,000	0	0.0
Landscape Maintenance District	1,137,470	776,595	(360,875)	-31.7
Successor Agency-Housing	4,518,820	4,518,820	0	0.0
Mobilehome Park Management	215,850	215,850	0	0.0
HOME Program	632,000	632,000	0	0.0
<b>Trust Funds</b>				
Section 115	1,984,000	5,700,185	3,716,185	187.3
<b>Debt Service Funds</b>				
General Obligation Bond Debt Service	4,744,710	4,744,710	0	0.0
Reidy Creek Golf Course Debt Service	14,405	14,405	0	0.0
<b>Enterprise Funds</b>				
Water	90,483,659	93,819,924	3,336,265	3.7
Wastewater	173,712,830	181,588,295	7,875,465	4.5
<b>Internal Service Funds</b>				
Building Maintenance	0	9,705	9,705	N/A
Warehouse	165,638	104,413	(61,225)	-37.0
Fleet Services	4,918,028	4,881,423	(36,605)	-0.7
Central Services (Duplicating, Telecommunications & Mail Services)	448,276	234,016	(214,260)	-47.8
Network & Systems Administration	251,200	121,570	(129,630)	-51.6
Workers' Compensation Insurance	8,256,160	7,864,770	(391,390)	-4.7
General Liability Insurance	6,986,200	6,473,645	(512,555)	-7.3
Benefits Administration	245,095	88,685	(156,410)	-63.8
Property Insurance	846,440	846,200	(240)	0.0
Dental Insurance	414,362	378,802	(35,560)	-8.6
Unemployment Insurance	249,642	179,642	(70,000)	-28.0

**Explanation of Available Fund Balance and Reserves:**

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

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

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

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Available Fund Balance Schedule**

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

Landscape Maintenance District - Accumulated fund balance from prior years is being used to fund a price increase in the new LMD maintenance contract and to fund various rehab programs in Reidy Creek environmental channel, Brookside development and Eureka Springs development.

Section 115 Trust - The General funds portion of the advance payback from the Successor Agency - Redevelopment fund will be used to add to the fund balance of this trust fund.

Central Services (Telecommunications) - Accumulated fund balance from prior years is being used to fund a phone system upgrade.

Network & Systems Administration - Projected available fund balance will be used to fund increases in maintenance and operation costs, primarily for server replacement costs and internet firewall maintenance.

Warehouse, Benefits Administration & Unemployment Insurance - Accumulated fund balance from prior years is being appropriated to meet 2018-19 expenditure needs.

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Authorized Positions**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET
<b>General Government</b>				
Full-time	36	36	36	31
Part-time FTE	1.3	1.3	1.3	2.1
Temporary Part-time FTE	2	2.2	1.6	1.4
<b>Total FTE</b>	<b>39.3</b>	<b>39.5</b>	<b>38.9</b>	<b>34.5</b>
2016-17 Volunteer Hours: City Manager - 19 hours				
<b>Administrative Services</b>				
Full-time	38	39	38	37
Part-time FTE	0	0	0.8	0.8
Temporary Part-time FTE	2.7	1	0.8	0
<b>Total FTE</b>	<b>40.7</b>	<b>40</b>	<b>39.6</b>	<b>37.8</b>
<b>Information Systems</b>				
Full-time	12	12	13	15
2016-17 Volunteer Hours: GIS - 10 hours				
<b>Community Services</b>				
Full-time	34	35	36	16
Part-time FTE	3.8	3.8	4.5	3
Temporary Part-time FTE	39.7	42.5	39.8	28.1
<b>Total FTE</b>	<b>77.5</b>	<b>81.3</b>	<b>80.3</b>	<b>47.1</b>
2016-17 Volunteer Hours: Library - 29,000 hours				
<b>Community Development</b>				
Full-time	32	34	34	33
Part-time FTE	0.5	0.5	0.5	0.5
Temporary Part-time FTE	5.9	5.8	6.1	6.9
<b>Total FTE</b>	<b>38.4</b>	<b>40.3</b>	<b>40.6</b>	<b>40.4</b>
2016-17 Volunteer Hours: Planning - 886 hours				
<b>Public Works</b>				
Full-time	54	54	55	55
Temporary Part-time FTE	14.3	17.9	18.9	20.2
<b>Total FTE</b>	<b>68.3</b>	<b>71.9</b>	<b>73.9</b>	<b>75.2</b>
<b>Engineering</b>				
Full-time	24	24	23	24
Temporary Part-time FTE	2.9	2.9	4.1	6.5
<b>Total FTE</b>	<b>26.9</b>	<b>26.9</b>	<b>27.1</b>	<b>30.5</b>
<b>Recycling &amp; Waste Reduction</b>				
Full-time	3	2	2	2
Temporary Part-time FTE	1	1.3	1.3	1.4
<b>Total FTE</b>	<b>4</b>	<b>3.3</b>	<b>3.3</b>	<b>3.4</b>
<b>Police</b>				
Full-time	215	217	218	217
Part-time FTE	0.8	0.8	0	0
Temporary Part-time FTE	10.5	10.8	12.1	12.1
<b>Total FTE</b>	<b>226.3</b>	<b>228.6</b>	<b>230.1</b>	<b>229.1</b>
2016-17 Volunteer Hours: 16,737 hours				

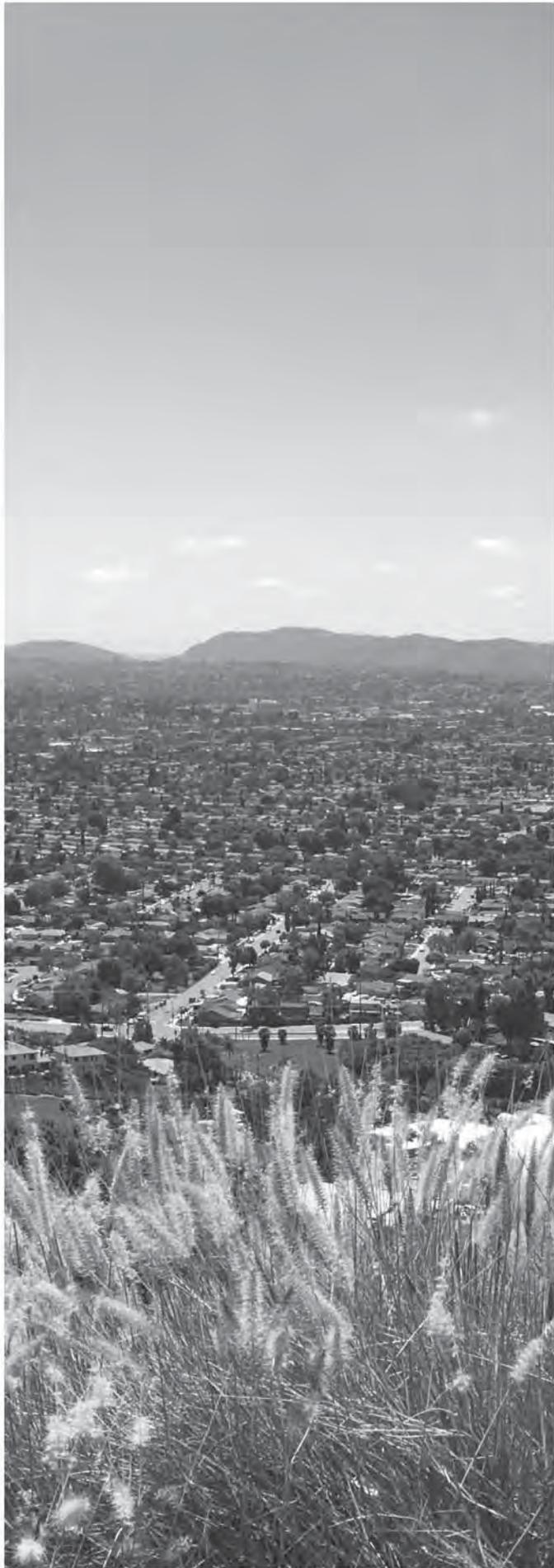
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Authorized Positions**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 REVISED	2018-19 BUDGET
<b>Fire/Emergency Management</b>				
Full-time	119	121	121	121
Part-time FTE	0.8	0.8	0.8	0.8
Temporary Part-time FTE	6	1.8	0.5	0.8
<b>Total FTE</b>	<b>125.8</b>	<b>123.6</b>	<b>122.3</b>	<b>122.6</b>
2016-17 Volunteer Hours: 1,047 hours				
<b>Total Full-time Positions</b>	<b>567</b>	<b>574</b>	<b>576</b>	<b>551</b>
<b>Total Part-time FTE Positions</b>	<b>7.2</b>	<b>7.2</b>	<b>7.9</b>	<b>7.2</b>
<b>Total Temporary Part-time FTE</b>	<b>85.0</b>	<b>86.2</b>	<b>85.2</b>	<b>77.4</b>
<b>Total General Fund FTE Positions</b>	<b>659.2</b>	<b>667.4</b>	<b>669.1</b>	<b>635.6</b>
<b>ASES</b>				
Grant Funded	2	2	3	3
Temporary Part-time FTE	24.2	26.8	28.8	32.6
<b>Total FTE</b>	<b>26.2</b>	<b>28.8</b>	<b>31.8</b>	<b>35.6</b>
<b>CDBG/Housing/Mobilehome/Home</b>				
Full-time	7	7	6	6
Contract/Grant Funded	1	1	0	0
<b>Total FTE</b>	<b>8</b>	<b>8</b>	<b>6</b>	<b>6</b>
<b>Water Operations</b>				
Full-time	76	78	78	79
Contract/Grant Funded	5	5	5	5
Temporary Part-time FTE	32.6	32.4	32.4	33.7
<b>Total FTE</b>	<b>113.6</b>	<b>115.4</b>	<b>115.4</b>	<b>117.7</b>
Volunteer Hours: 45 hours				
<b>Wastewater Operations</b>				
Full-time	87	86	85	85
Temporary Part-time FTE	2.8	3.2	3.8	3.8
<b>Total FTE</b>	<b>89.8</b>	<b>89.2</b>	<b>88.8</b>	<b>88.8</b>
2016-17 Volunteer Hours: Wastewater - 1,271 & Environmental Programs - 241 hours				
<b>Building Maintenance</b>				
Full-time	14	15	15	14
Part-time FTE	0.8	0.8	0.8	0.8
Temporary Part-time FTE	17.1	21.8	21.9	22.2
<b>Total FTE</b>	<b>31.9</b>	<b>37.6</b>	<b>37.7</b>	<b>37</b>
<b>Warehouse</b>				
Full-time	2	2	2	2
Temporary Part-time FTE	0	0	0	0.8
<b>Total FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2.8</b>
<b>Fleet Services</b>				
Full-time	12	12	12	12
Temporary Part-time FTE	0.8	0.7	1.4	0
<b>Total FTE</b>	<b>12.8</b>	<b>12.7</b>	<b>13.4</b>	<b>12</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Authorized Positions**

	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>
<b>Other Internal Service Funds</b>				
Full-time	17	17	18	19
Temporary Part-time FTE	0	0.4	0.4	0.4
<b>Total FTE</b>	<b>17.0</b>	<b>17.4</b>	<b>18.4</b>	<b>19.4</b>
<b>Total Full-time Positions</b>	<b>782</b>	<b>791</b>	<b>792</b>	<b>768</b>
<b>Total Grant Funded Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Total Part-time FTE Positions</b>	<b>8</b>	<b>8</b>	<b>8.7</b>	<b>8</b>
<b>Total Temporary Part-time FTE</b>	<b>162.5</b>	<b>171.5</b>	<b>173.9</b>	<b>170.9</b>
<b>Total Citywide FTE Positions</b>	<b>960.5</b>	<b>978.5</b>	<b>982.6</b>	<b>954.9</b>

**Total 2016-17 Volunteer Hours: 21,787**



**CITY OF ESCONDIDO  
FY 2018-19 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>.

<b>2018-19 Capital Improvement Plan</b>	
Economic Development	\$60,000
General City	219,355
Library	250,000
Parks & Recreation	1,046,856
Public Art	332,000
Public Safety	1,032,425
Public Works	5,406,035
Streets	11,164,531
Wastewater	42,203,740
Water	12,050,000
<b>Total CIP</b>	<b>\$73,764,942</b>

The fiscal year 2018-19 capital projects are sorted into several categories noted on the right. The six most significant capital projects within these categories are described below. Detail is provided for these projects as to whether the costs are reoccurring or nonrecurring, the funding source, total current year projected cost and the total estimated cost of the project.

**Wastewater**

The Wastewater Department anticipates \$42 million in capital projects this year. Of that amount, \$39.3 million relates to the Recycled Water Easterly Main and Distribution projects that will construct the infrastructure to provide recycled water to agricultural users. These projects consist of construction of a Membrane Filtration Reverse Osmosis facility and pump station to improve recycled water quality for agriculture uses and extending the pipeline from Grape Day Park to the agricultural areas of Cloverdale and Mountain View. The City has applied for State Revolving Funds for these projects. The anticipated total cost for these projects is \$66.2 million. Of that amount, \$26.7 million has been secured in bond and wastewater customer fees towards the project, \$39.3 million is needed in fiscal year 2018-19 and an additional \$200,000 is requested in future years.



*Membrane Filtration Reverse Osmosis Facility and Pump Station*



*Brine Line Project*

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Capital Expenditure Summary**

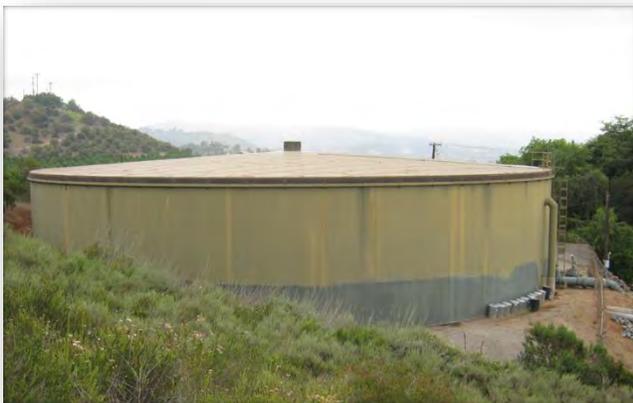
The Recycled Water projects are non-reoccurring capital costs that will improve the City's wastewater infrastructure. Currently, most of the city's partially treated water is dumped into the ocean via an outfall pipe that is nearing capacity. Unless more water can be diverted from the outfall, the pipe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

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

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

**Water**

The Water Department anticipates \$12 million in capital projects this year. The Lindley Reservoir Replacement project will replace the existing 2 million gallon steel reservoir that was originally constructed in 1950 with two 1.5 million gallon prestressed concrete reservoirs adequately sized to meet future needs. This project has secured about \$2.2 million in bond and water customer fees towards the project. There is \$8 million needed in fiscal year 2018-19 that will come from loan funding and an additional \$250,000 in customer fees anticipated to be needed in the future to complete the project, for a total cost of \$10.4 million. Since this project is a replacement it is a reoccurring cost. However, future costs are not anticipated towards replacement for another 50+ years.



*Current Lindley Reservoir to be replaced*



*Current portion of Canal to be undergrounded*

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Capital Expenditure Summary**

The San Pasqual Undergrounding project will underground a portion of the Escondido Canal through the San Pasqual Reservation as per the Settlement Agreement with the Indians Bands. This project has secured \$400,000 in water customer fees toward the project. The fiscal year 2018-19 CIP budget will approve \$3 million towards the project with an additional \$20.4 million needed to complete the project. The total cost of this project will be \$26.8 million and will be shared with Vista Irrigation District reimbursing half the costs. This is a non-reoccurring cost to the City.

These projects are not anticipated to generate any additional operating impacts, and will improve the existing water infrastructure.

## **Streets**

The Engineering Department anticipates spending \$11.29 million towards street related projects. Of that amount, \$1.2 million is gas tax funding transferred to fund reoccurring street maintenance department operating costs and \$4.8 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects.



*Street pavement maintenance & rehabilitation*

This year's program is funded by gas tax funds, TransNet funds and the new Road Maintenance and Rehab Account Senate Bill 1(SB1) funding that was approved by the State last year. With the new funding, this annual program is projected to increase to \$5.0 million in the next two years and to approximately \$5.6 million by fiscal year 2022-23.

Completion of these projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance.

This year's budget also designates \$1.3 million in funding for the Citracado Parkway project. This project extends Citracado Parkway from Harmony Grove Village Parkway to Andreasen Drive and is the City's highest priority roadway project. It has secured funding of \$22.0 million from Palomar Health, TransNet, and Traffic Impact fees. The City was selected to receive a \$12.1 million SB1 Local Partnership Prgram grant for a total cost of \$37 million. This is a non-reoccurring cost to the City. Completion of this project will require routine maintenance, and appropriate funding will be included in the operating budget when completed.

The City was awarded an Active Transportation Program grant in the amount of \$1.6 million to fund a portion of the Escondido Creek Bikeway Missing Link project. The project will construct new bike facilities through the core of the City and fill a gap between the Escondido Creek Trail on N. Broadway at Woodward Avenue and the Inland Rail Trail on Quince Street just north of the Escondido Transit Center. A new two-way Class IV Bikeway (Cycle Track) will be constructed along N. Broadway and W. Valley Parkway and a new Class I Bike Path will be constructed west of Centre City Parkway and south of the Escondido Creek to connect the new

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Capital Expenditure Summary**

Bikeway from W. Valley Parkway to Inland Rail Trail. The project is fully funded by the grant. Completion of this project will require routine maintenance, and appropriate funding will be included in the operating budget when completed

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 \$4.8 million in capital projects that need funding for fiscal year 2018-19.

<b>Capital Outlay-Operating Budget 2018-19</b>	
Motive Equipment	\$2,077,000
Other Capital Outlay	841,000
<b>Total Capital Outlay</b>	<b>\$2,918,000</b>

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

Capital outlay is defined and based on the following criteria:

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL BOND ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2018	2018-19 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
<b>BONDS:</b>					
2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded)	Property Tax	\$ 61,250,000	\$ 58,680,000	\$ 4,747,900	2036
Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded)	General Fund	4,830,000	3,750,000	360,844	2030
Escondido Joint Powers Financing Authority 2007A Lease Revenue Refunding Bonds CA Center for the Arts (Series 1995 Refunded)	Successor Agency	40,250,000	5,025,000	5,150,625	2018
Escondido Joint Powers Financing Authority 2007B Lease Revenue Refunding Bonds CA Center for the Arts (Series 1995 Refunded)	Successor Agency	16,525,000	2,045,000	2,101,544	2018
Escondido Joint Powers Financing Authority 2007 Water Revenue COP Bonds (2000A Revenue COP Partially Refunded)	Water Fund	30,440,000	25,255,000	1,804,850	2037
Escondido Joint Powers Financing Authority 2012 Water Lease Revenue Refunding Bonds (2000A & 2002A Revenue COPs Refunded)	Water Fund	31,660,000	28,740,000	1,893,856	2041
Escondido Joint Powers Financing Authority 2012 Wastewater Lease Revenue Refunding Bonds (2000A Revenue COP Refunded)	Wastewater Fund	27,390,000	26,510,000	1,438,781	2041
2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded)	Wastewater Fund	14,645,000	11,620,000	1,599,875	2026
2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)	Wastewater Fund	5,060,000	3,765,000	528,514	2025
Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)	Special Assessment	2,355,000	1,950,000	191,381	2031
Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)	Special Assessment	13,745,000	13,005,000	1,036,200	2036
Assessment District No. 86-1-R 1998 Limited Obligation Improvement Refunding Bonds - Auto Park Way	Assessment District	4,435,000	315,000	323,859	2018

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL BOND ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2018	2018-19 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
<b>BONDS (Continued):</b>					
Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual	Assessment District	5,105,000	2,330,000	331,968	2026
<b>TOTAL BONDS</b>		<u><b>257,690,000</b></u>	<u><b>182,990,000</b></u>	<u><b>21,510,197</b></u>	
<b>LOANS:</b>					
State Revolving Fund - Wastewater Treatment Plant Project:					
Phase I	Wastewater	8,149,807	1,222,477	488,990	2021
Phase II	Fund	16,461,971	4,115,973	987,722	2023
Phase III		12,352,118	3,088,030	741,130	2023
Aeration Blower Replacement		1,572,306	629,820	98,817	2024
State Revolving Fund - Safe Drinking Water Project:					
Gravity Float Line	Water	2,048,125	724,925	130,919	2023
Alexander Area Phase II Water Line	Fund	2,813,235	2,047,259	179,633	2031
<b>TOTAL LOANS</b>		<u><b>43,397,562</b></u>	<u><b>11,828,484</b></u>	<u><b>2,627,211</b></u>	
<b>TOTAL DEBT OBLIGATIONS</b>		<u><b>\$ 301,087,562</b></u>	<u><b>\$ 194,818,484</b></u>	<u><b>\$ 24,137,408</b></u>	

**NOTE:**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Legal Debt Margin Summary**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Assessed valuation	\$ 9,841,518,516	\$ 10,389,492,632	\$ 10,901,050,697	\$ 11,397,164,781	\$ 12,065,097,152
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	2,460,379,629	2,597,373,158	2,725,262,674	2,849,291,195	3,016,274,288
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	369,056,944	389,605,974	408,789,401	427,393,679	452,441,143
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	73,965,000	61,520,000	61,520,000	60,460,000	58,680,000
Legal Debt Margin	<u>\$ 295,091,944</u>	<u>\$ 328,085,974</u>	<u>\$ 347,269,401</u>	<u>\$ 366,933,679</u>	<u>\$ 393,761,143</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	20%	16%	15%	14%	13%

**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 2018-19 Operating Budget**  
**General Fund Multi-Year Financial Plan**

	ADOPTED 2017-18	PROPOSED 2018-19	PROJECTED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22
<b><u>Sources of Funds:</u></b>					
Estimated Revenue	\$ 97,295,015	\$ 101,109,750	\$ 103,143,900	\$ 105,206,780	\$ 107,310,920
Transfer from Gas Tax	2,055,000	2,055,000	2,055,000	2,055,000	2,055,000
Transfer from Hegyi Trust	1,000	0	0	0	0
Transfer from Wastewater	25,000	25,000	25,000	25,000	25,000
Deposit - PEG Fees	11,000	11,000	11,000	11,000	11,000
Deposit - Joslyn Trust	0	15,100	0	0	0
Advance Payback fro Successor-Agency-Redev.	0	3,716,185	2,256,660	5,609,880	2,563,370
<b>TOTAL, Sources</b>	<b>99,387,015</b>	<b>106,932,035</b>	<b>107,491,560</b>	<b>112,907,660</b>	<b>111,965,290</b>
<b><u>Uses of Funds:</u></b>					
General Fund Operating Budget-PERS	17,378,670	19,429,275	21,904,275	24,004,275	26,604,275
General Fund Operating Budget-All Other	81,304,625	83,200,955	86,110,955	89,150,955	92,225,955
<b>Total General Fund Operating Budget</b>	<b>98,683,295</b>	<b>102,630,230</b>	<b>108,015,230</b>	<b>113,155,230</b>	<b>118,830,230</b>
Transfer to ASES	67,290	26,010	26,010	26,010	26,010
Transfer to Reidy Creek Golf Course-Debt Service	368,850	366,795	369,595	367,170	369,570
Transfer to Reidy Creek Golf Course-Operations	102,150	24,590	100,000	100,000	100,000
Transfer to Vehicle Parking District	95,430	98,225	98,225	98,225	98,225
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Section 115 Irrevocable Pension Trust	0	3,716,185	2,256,660	5,609,880	2,563,370
Advance Paybacks to Public Facilities Fund	45,000	45,000	45,000	0	0
<b>TOTAL, Uses</b>	<b>99,387,015</b>	<b>106,932,035</b>	<b>110,935,720</b>	<b>119,381,515</b>	<b>122,012,405</b>
<b>TOTAL, Sources Over/(Under) Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,444,160)</b>	<b>\$ (6,473,855)</b>	<b>\$ (10,047,115)</b>

**PURPOSE**

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

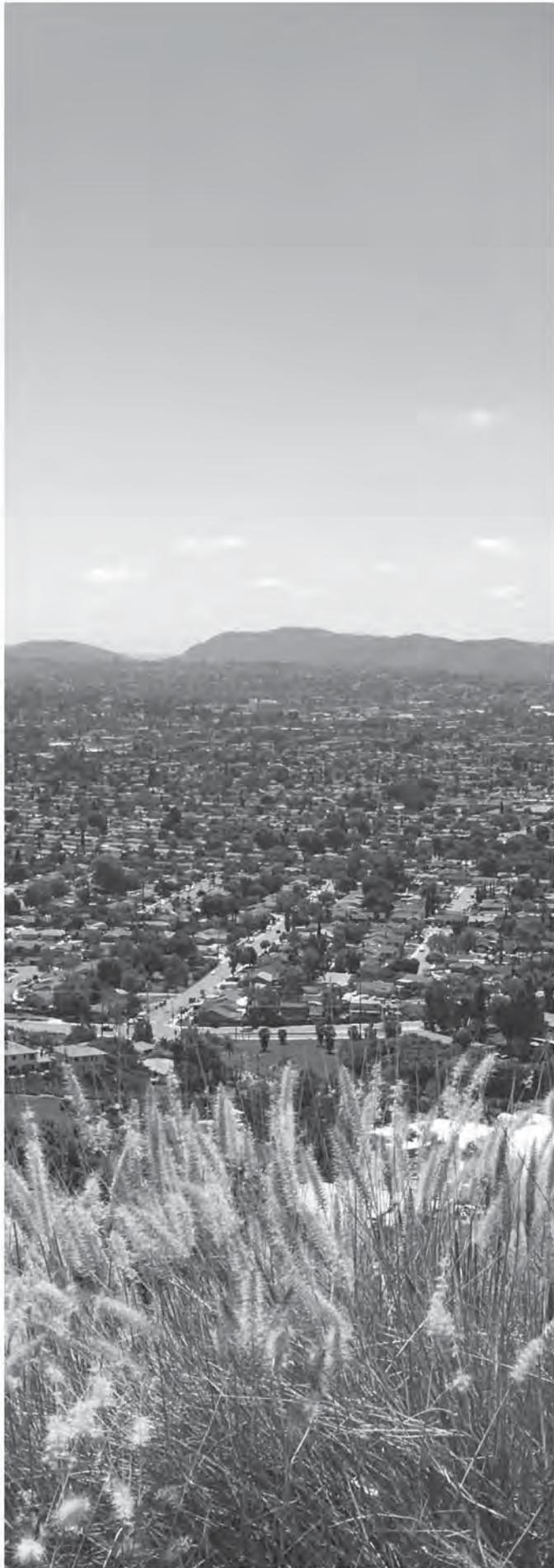
**ASSUMPTIONS**

The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2019-20 thru 2021-22:

- 1) 3% increase in projected salaries primarily for step increases
- 2) CalPERS employer contribution increases based on rate increases provided by CalPERS: Approximately \$2.5 million in 2019-20, \$2.1 million in 2020-21 and \$2.6 million in 2021-22.
- 3) 5% increase in the cost of medical insurance
- 4) \$600,000 a year increase in workers' compensation charges in order to build the reserve to actuary recommended levels
- 5) 3% increase in all other overhead
- 6) 3% increase in maintenance and operation costs to cover items such as increases in the cost of various contracts and utilities
- 7) 2% increase in estimated revenue
- 8) Loan repayment from the Successor Agency-Redevelopment will be transferred to the Section 115 Trust Fund

**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 5% in 2019-20, 5% in 2020-21 and 5% in 2021-22 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 2018-19 Operating Budgets  
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	\$ 101,109,750
Transfer from Gas Tax	2,055,000
Transfer from Wastewater	25,000
Deposit - PEG Fees	11,000
Deposit - Joslyn Trust	15,100
Advance Payback from Successor Agency-Redevelopment	3,716,185
<b>TOTAL, Sources</b>	<b><u><u>\$ 106,932,035</u></u></b>

**Uses of Funds:**

Operating Budget	\$ 102,630,230
Transfer to ASES	26,010
Transfer to Reidy Creek Golf Course-Debt Service	366,795
Transfer to Reidy Creek Golf Course-Operations	24,590
Transfer to Vehicle Parking District	98,225
Transfer to Successor Agency-Housing	25,000
Transfer to Section 115 Irrevocable Pension Trust	3,716,185
Advance Payback to Public Facilities Fund-Principal	45,000
<b>TOTAL, Uses</b>	<b><u><u>\$ 106,932,035</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY COUNCIL**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

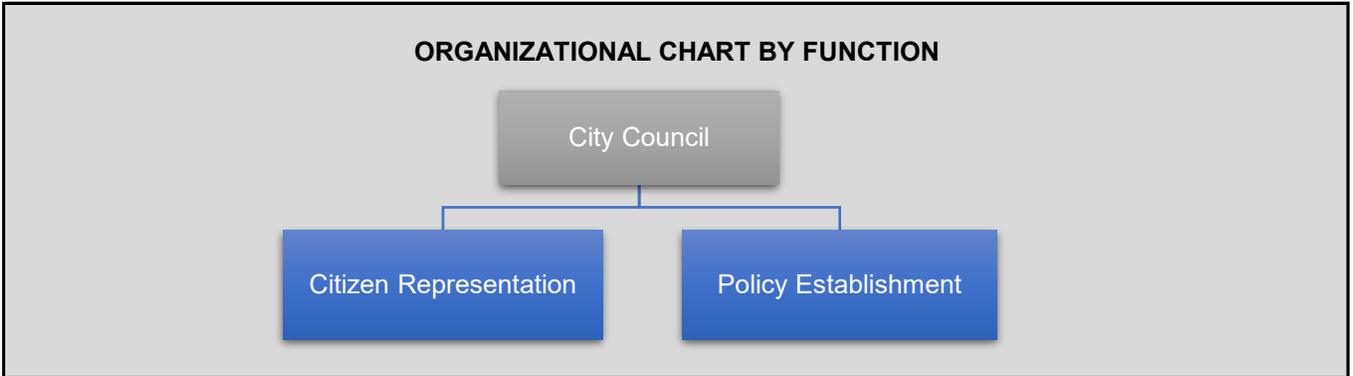
- Serve as the elected governing body for the City of Escondido
- Provide clear policy direction to the City staff

**MAJOR BUDGET IMPACTS**

- Increase in Salaries and PERS costs
- Decrease in General Liability charges is the result of moving certain claims to the Non-Departmental department
- Increase in allocations out to Wastewater to be consistent with percent allocated out to Water since policy direction regarding Utilities generally occurs equally between Water and Wastewater functions

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY COUNCIL**



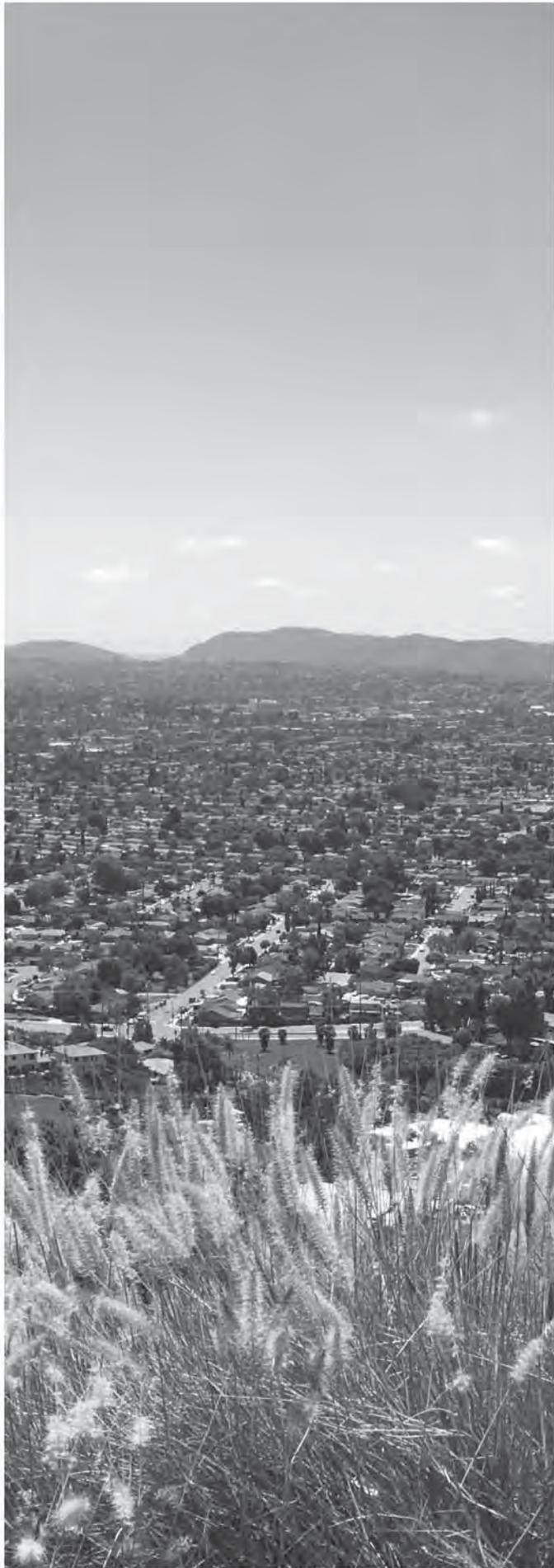
**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	5.0	5.0	5.0	5.0
<b>BUDGET:</b>				
Employee Services	216,889	228,647	237,865	251,520
Maintenance & Operations	194,276	196,564	190,075	190,075
Internal Service Charges	183,320	203,295	209,850	79,485
Allocations (Net)	<u>(165,136)</u>	<u>(175,668)</u>	<u>(186,870)</u>	<u>(215,545)</u>
<b>Total Budget</b>	<b>429,348</b>	<b>452,838</b>	<b>450,920</b>	<b>305,535</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-001</b>	<b>CITY COUNCIL</b>				
5001	REGULAR FULL-TIME	143,077	150,295	155,440	163,215
5025	OTHER EMPLOYEE OVERHEAD	10,664	10,490	10,000	10,110
5026	PERS-NORMAL COST	41,169	46,260	15,840	14,655
5029	PERS-UNFUNDED LIABILITY	0	0	34,355	41,360
5027	MEDICAL	20,834	20,696	21,360	21,480
5028	WORKERS' COMPENSATION	1,145	905	870	700
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>216,889</b>	<b>228,647</b>	<b>237,865</b>	<b>251,520</b>
5101	OFFICE/OPERATING SUPPLIES	9,907	13,455	8,000	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	68,836	66,337	64,500	64,500
5160	TRAINING AND MEETINGS	6,558	4,442	3,000	3,000
5162	DUES AND SUBSCRIPTIONS	62,227	65,467	66,575	66,575
5163	AUTO ALLOWANCE	45,563	45,263	45,000	45,000
5173	OTHER TELEPHONE	1,187	1,601	3,000	3,000
	<b>TOTAL, M &amp; O</b>	<b>194,276</b>	<b>196,564</b>	<b>190,075</b>	<b>190,075</b>
5125	BUILDING MAINTENANCE	44,915	50,130	51,245	52,910
5165	DUPLICATING	10,470	8,925	10,415	8,940
5172	TELECOMMUNICATIONS	2,820	3,250	3,240	3,360
5175	MAIL SERVICES	555	115	390	135
5178	NETWORK & SYSTEMS ADMINISTRATION	6,710	6,660	6,955	6,995
5183	INSURANCE	117,850	134,215	137,605	7,145
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>183,320</b>	<b>203,295</b>	<b>209,850</b>	<b>79,485</b>
	<b>SUBTOTAL, CITY COUNCIL</b>	<b>594,484</b>	<b>628,506</b>	<b>637,790</b>	<b>521,080</b>
5902	ALLOCATED OUT	(165,136)	(175,668)	(186,870)	(215,545)
	<b>TOTAL, CITY COUNCIL</b>	<b>429,348</b>	<b>452,838</b>	<b>450,920</b>	<b>305,535</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY MANAGER**



**DESCRIPTION**

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

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

**DEPARTMENT PRIORITIES**

- Carry out the City Council Action Plan
- Make sure the City of Escondido is safe, clean and efficiently run

**MAJOR BUDGET IMPACTS**

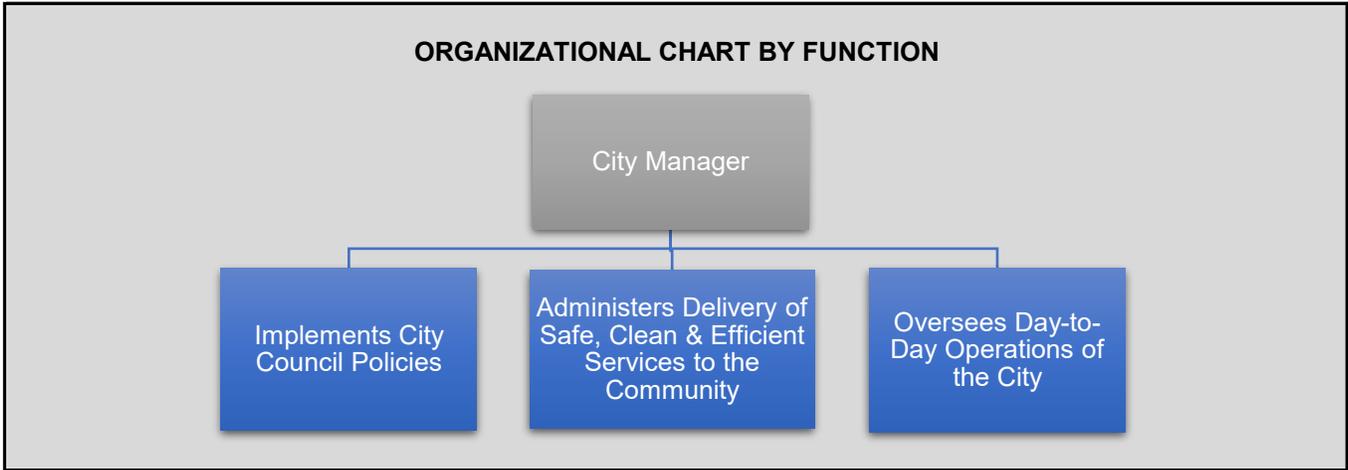
- Communications and Video Services have been moved out of the City Manager's department. Communications department 110 and Video Services department 034 have been relocated to the Community Services area of the budget document
- The Management Analyst, Tourism & Marketing Administrator and Communications Officer positions have been transferred to the Communications department budget and the temporary part-time Venue Representative position related to the Daley Ranch House rental has been eliminated
- M & O costs related to Visit Escondido and Communications moved to the Communications department budget

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Increase in internal service charges primarily due to increase in duplicating and building maintenance charges
- Allocation in amount budgeted for Daley Ranch House related building maintenance charges was eliminated
- Increase in allocations out to Wastewater to be consistent with percent allocated out to Water since oversight of Utilities is generally divided equally between Water and Wastewater functions

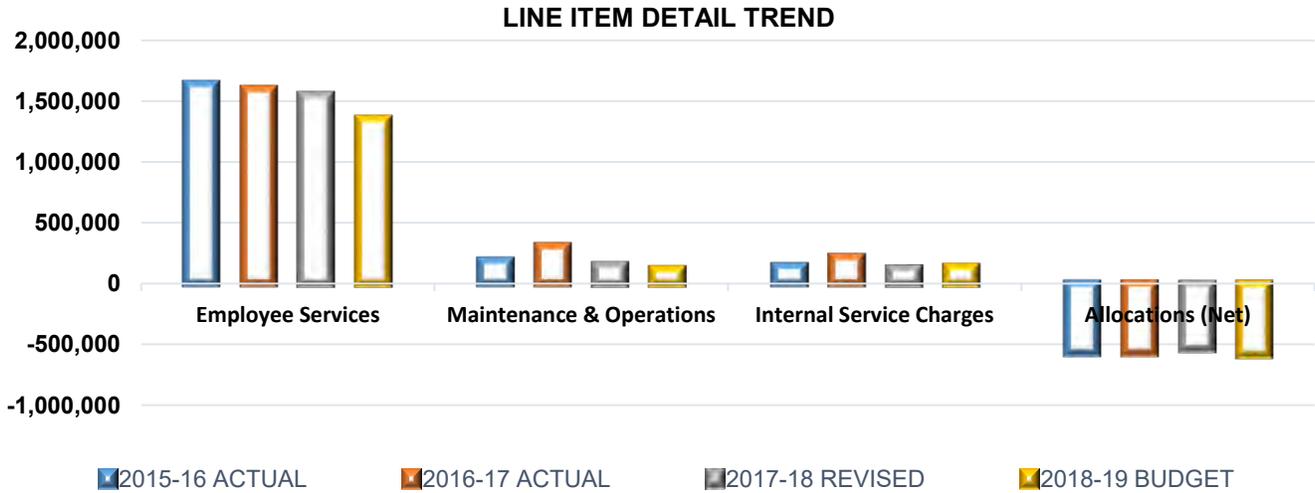
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY MANAGER**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	10.0	10.0	10.0	7.0
Temporary Part-Time (FTE)	2.9	3.0	1.1	0.0
Department Total	<u>12.9</u>	<u>13.0</u>	<u>11.1</u>	<u>7.0</u>
<b>BUDGET:</b>				
Employee Services	1,638,114	1,595,297	1,549,560	1,345,620
Maintenance & Operations	188,410	308,246	154,935	121,395
Internal Service Charges	143,670	217,455	130,035	140,220
Allocations (Net)	<u>(575,225)</u>	<u>(569,313)</u>	<u>(538,510)</u>	<u>(584,460)</u>
Total Budget	<u>1,394,969</u>	<u>1,551,685</u>	<u>1,296,020</u>	<u>1,022,775</u>

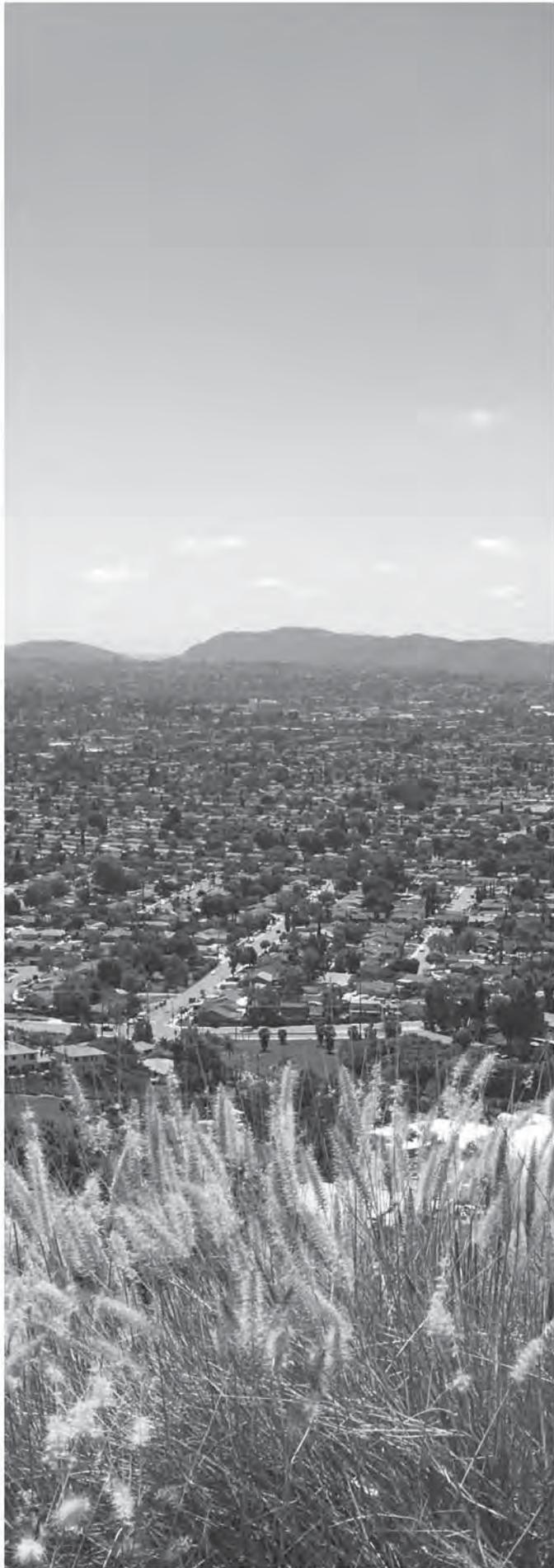


**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-002 CITY MANAGER</b>					
5001	REGULAR FULL-TIME	1,143,345	1,126,075	1,061,995	869,885
5004	TEMPORARY PART-TIME	23,517	16,684	3,520	0
5020	OVERTIME	33	254	0	0
5025	OTHER EMPLOYEE OVERHEAD	53,592	55,693	50,295	47,750
5026	PERS-NORMAL COST	278,729	272,587	108,215	91,510
5029	PERS-UNFUNDED LIABILITY	0	0	184,555	220,450
5027	MEDICAL	68,875	62,916	79,655	68,300
5028	WORKERS' COMPENSATION	19,629	12,293	5,945	3,740
5030	FLEXIBLE BENEFITS	50,393	48,796	55,380	43,985
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,638,114</b>	<b>1,595,297</b>	<b>1,549,560</b>	<b>1,345,620</b>
5101	OFFICE/OPERATING SUPPLIES	18,013	25,065	19,260	19,260
5126	MAINTENANCE OF EQUIPMENT	0	820	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	55,629	160,690	55,700	48,000
5160	TRAINING AND MEETINGS	21	8,255	10,100	12,400
5161	MILEAGE REIMBURSEMENT	6,882	427	0	0
5162	DUES AND SUBSCRIPTIONS	11,573	7,491	10,485	9,435
5163	AUTO ALLOWANCE	18,069	16,676	19,800	19,800
5167	ADVERTISING AND PRINTING	22,995	24,666	29,590	2,500
5173	OTHER TELEPHONE	8,218	8,499	5,000	5,000
5180	RENT	35,280	44,100	0	0
5190	OTHER EXPENSES	11,730	11,556	5,000	5,000
<b>TOTAL, M &amp; O</b>		<b>188,410</b>	<b>308,246</b>	<b>154,935</b>	<b>121,395</b>
5125	BUILDING MAINTENANCE	69,830	120,650	68,305	71,345
5165	DUPLICATING	4,390	19,615	10,825	19,155
5172	TELECOMMUNICATIONS	2,625	2,900	3,885	4,030
5175	MAIL SERVICES	1,075	3,840	2,220	2,300

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-002 CITY MANAGER</b>				
5178 NETWORK & SYSTEMS ADMINISTRATION	14,685	19,825	23,400	23,560
5183 INSURANCE	51,065	50,625	21,400	19,830
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>143,670</b>	<b>217,455</b>	<b>130,035</b>	<b>140,220</b>
<b>SUBTOTAL, CITY MANAGER</b>	<b>1,970,194</b>	<b>2,120,998</b>	<b>1,834,530</b>	<b>1,607,235</b>
5901 ALLOCATED IN	0	0	36,000	0
5902 ALLOCATED OUT	(575,225)	(569,313)	(574,510)	(584,460)
<b>TOTAL, CITY MANAGER</b>	<b>1,394,969</b>	<b>1,551,685</b>	<b>1,296,020</b>	<b>1,022,775</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY ATTORNEY**



**DESCRIPTION**

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

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

**STAFFING**

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

**CITY ATTORNEY PRACTICE AREAS**

**Litigation and Risk Management**

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

**Code Enforcement**

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

**General Municipal Law**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

**Employment**

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

**Land Use**

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

**Real Estate**

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

**Contracts**

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

**DEPARTMENT PRIORITIES**

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

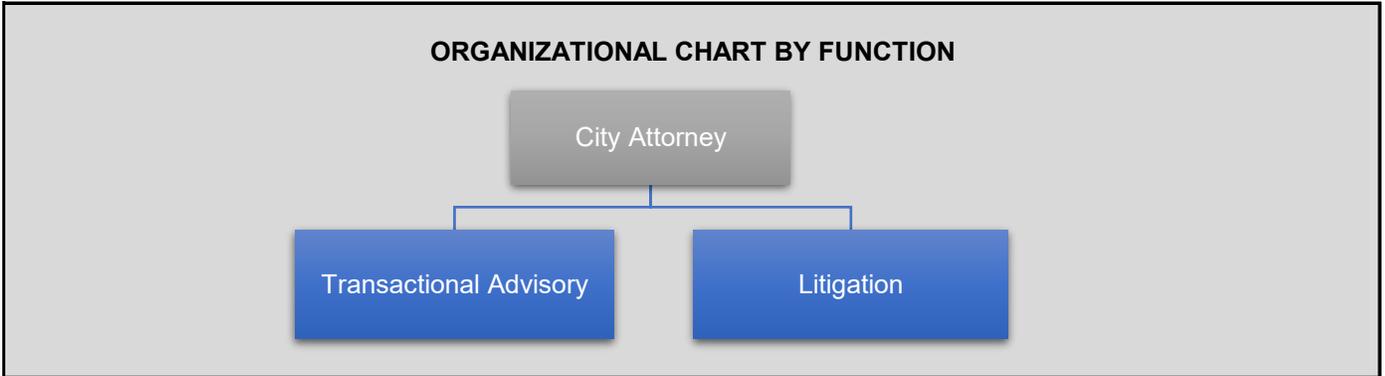
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Decrease in salaries and medical costs due to employee turnover
- Increase in internal service charges primarily due to increase in building maintenance and mail services charges
- Decrease in allocations out primarily due to decrease in budget subtotal

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY ATTORNEY**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	12.0	12.0	12.0	11.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.8
Department Total	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>11.8</u>
<b>BUDGET:</b>				
Employee Services	1,970,395	1,795,085	1,886,535	1,826,300
Maintenance & Operations	109,279	115,229	125,700	125,700
Internal Service Charges	119,770	128,305	117,700	123,040
Allocations (Net)	<u>(1,950,515)</u>	<u>(1,938,080)</u>	<u>(1,962,370)</u>	<u>(1,912,960)</u>
Total Budget	248,929	100,539	167,565	162,080



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

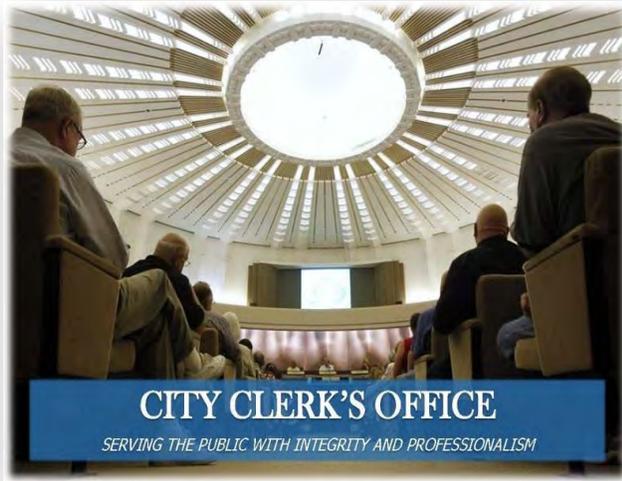
		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-003 CITY ATTORNEY</b>					
5001	REGULAR FULL-TIME	1,375,718	1,223,436	1,242,200	1,170,290
5003	REGULAR PART-TIME	0	0	0	28,310
5020	OVERTIME	0	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	64,250	59,722	56,300	55,100
5026	PERS-NORMAL COST	350,154	349,046	126,580	126,095
5029	PERS-UNFUNDED LIABILITY	0	0	279,345	303,260
5027	MEDICAL	107,376	95,833	110,805	76,070
5028	WORKERS' COMPENSATION	9,758	6,992	6,995	5,185
5030	FLEXIBLE BENEFITS	63,139	60,056	64,310	61,990
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,970,395</b>	<b>1,795,085</b>	<b>1,886,535</b>	<b>1,826,300</b>
5101	OFFICE/OPERATING SUPPLIES	60,135	56,584	50,000	50,000
5126	MAINTENANCE OF EQUIPMENT	409	150	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	12,700	27,788	40,000	40,000
5160	TRAINING AND MEETINGS	7,823	8,494	7,500	7,500
5161	MILEAGE REIMBURSEMENT	1,250	1,246	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	8,000	4,053	6,300	6,300
5163	AUTO ALLOWANCE	14,580	13,016	14,400	14,400
5173	OTHER TELEPHONE	4,382	3,898	4,800	4,800
<b>TOTAL, M &amp; O</b>		<b>109,279</b>	<b>115,229</b>	<b>125,700</b>	<b>125,700</b>
5125	BUILDING MAINTENANCE	70,410	77,835	69,640	71,965
5165	DUPLICATING	11,745	13,165	10,765	9,555
5172	TELECOMMUNICATIONS	4,230	4,875	4,855	5,040
5175	MAIL SERVICES	4,530	3,055	2,830	5,735
5178	NETWORK & SYSTEMS ADMINISTRATION	16,105	15,985	17,995	18,185
5183	INSURANCE	12,750	13,390	11,615	12,560
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>119,770</b>	<b>128,305</b>	<b>117,700</b>	<b>123,040</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-003 CITY ATTORNEY</b>				
<b>SUBTOTAL, CITY ATTORNEY</b>	<b>2,199,444</b>	<b>2,038,619</b>	<b>2,129,935</b>	<b>2,075,040</b>
5902 ALLOCATED OUT	(1,950,515)	(1,938,080)	(1,962,370)	(1,912,960)
<b>TOTAL, CITY ATTORNEY</b>	<b>248,929</b>	<b>100,539</b>	<b>167,565</b>	<b>162,080</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY CLERK**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

- Maintain a high level of customer service for the public counter, telephone contacts and internal services
- Conduct 2018 Municipal Election for the purposes of electing one Mayor, one Council Member-District One, and one Council Member-District Two
- Conduct biennial departmental records audit and update the Citywide Records and Information Management Manual as needed
- Begin the mass redaction of public documents stored in Questys CMx Database and provide access to the public via the City's website
- Begin second phase of project to convert Micro Media into digital format

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

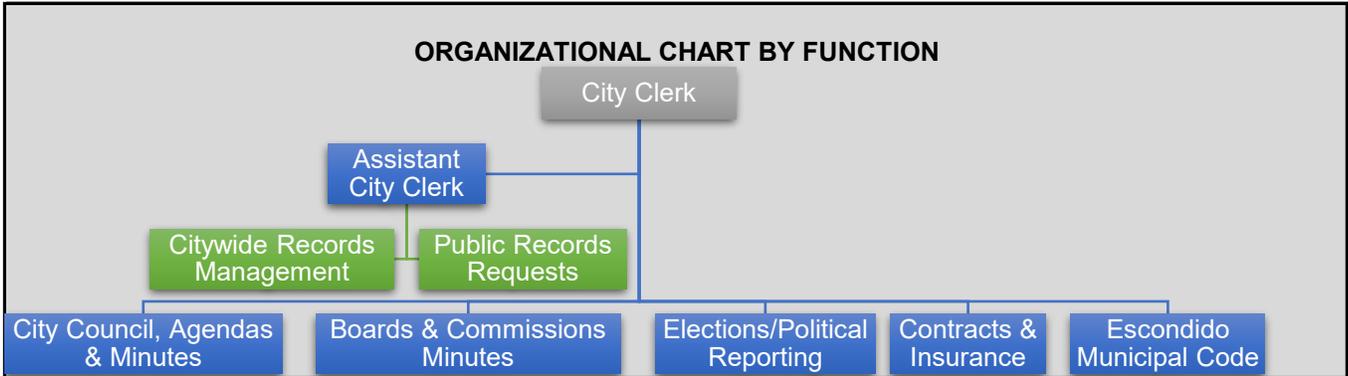
- Implement the Electronic Records Management processes and procedures Citywide

**MAJOR BUDGET IMPACTS**

- Eliminated regular full-time Department Assistant position
- Increase in internal service charges primarily due to increase in building maintenance and duplicating charges
- Decrease in allocations out primarily due to the elimination of the allocation out to the Successor Agency-Redevelopment fund due to the winding down of the Agency

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY CLERK**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	6.0	6.0	6.0	5.0
Regular Part-Time (FTE)	1.3	1.3	1.3	1.3
Temporary Part-Time (FTE)	1.0	1.1	1.4	1.4
Department Total	<u>8.3</u>	<u>8.4</u>	<u>8.7</u>	<u>7.7</u>
<b>BUDGET:</b>				
Employee Services	660,002	658,487	690,855	637,645
Maintenance & Operations	83,875	90,704	119,475	119,475
Capital	0	24,596	0	0
Internal Service Charges	119,410	109,475	111,465	117,940
Allocations (Net)	<u>(338,705)</u>	<u>(350,600)</u>	<u>(359,730)</u>	<u>(306,270)</u>
Total Budget	<u>524,582</u>	<u>532,662</u>	<u>562,065</u>	<u>568,790</u>

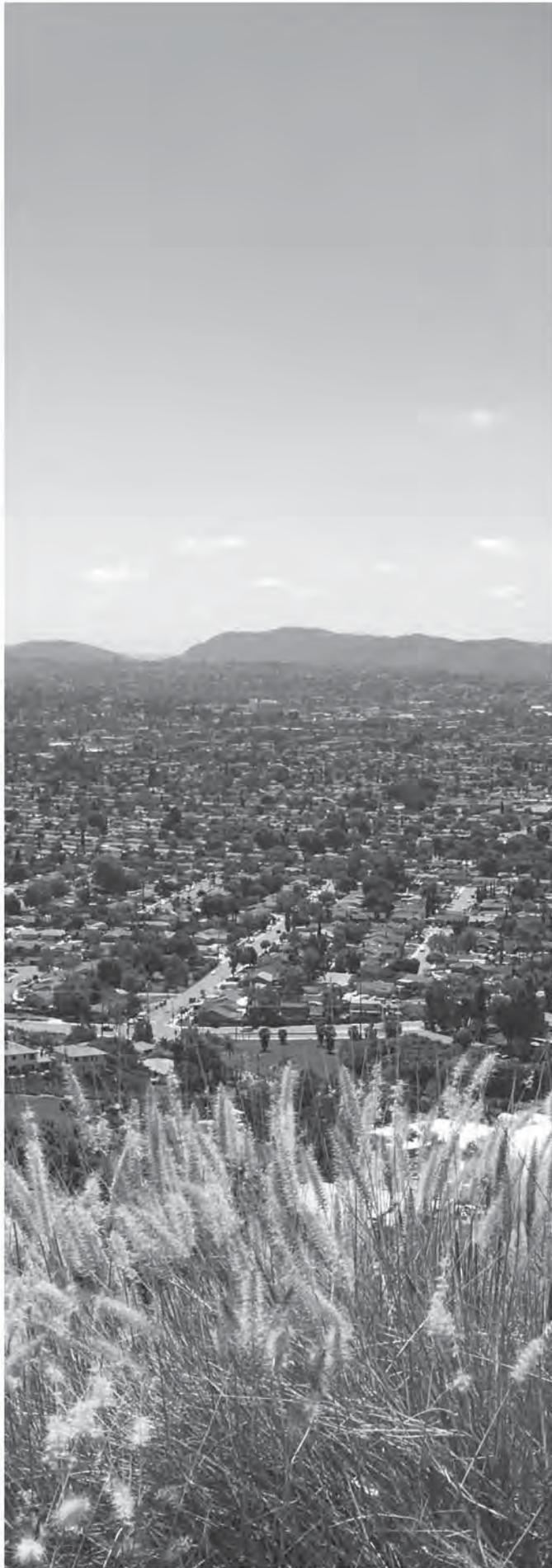


**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-004</b>	<b>CITY CLERK</b>				
5001	REGULAR FULL-TIME	382,152	387,344	382,040	348,850
5003	REGULAR PART-TIME	47,072	43,679	48,635	50,030
5004	TEMPORARY PART-TIME	19,268	14,344	27,340	27,340
5020	OVERTIME	0	0	1,000	1,000
5025	OTHER EMPLOYEE OVERHEAD	21,890	20,556	20,400	19,325
5026	PERS-NORMAL COST	121,419	127,861	43,885	41,960
5029	PERS-UNFUNDED LIABILITY	0	0	95,190	111,665
5027	MEDICAL	39,291	36,270	42,720	11,635
5028	WORKERS' COMPENSATION	3,487	2,630	3,120	2,285
5030	FLEXIBLE BENEFITS	25,424	25,803	26,525	23,555
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>660,002</b>	<b>658,487</b>	<b>690,855</b>	<b>637,645</b>
5101	OFFICE/OPERATING SUPPLIES	4,087	2,768	3,700	3,700
5126	MAINTENANCE OF EQUIPMENT	1,966	4,032	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	13,344	18,102	39,600	39,600
5160	TRAINING AND MEETINGS	5,154	4,842	4,300	4,300
5161	MILEAGE REIMBURSEMENT	0	99	0	0
5162	DUES AND SUBSCRIPTIONS	821	1,296	1,000	1,000
5163	AUTO ALLOWANCE	5,164	5,130	5,100	5,100
5167	ADVERTISING AND PRINTING	6,536	2,403	8,500	8,500
5170	UTILITIES	0	720	5,000	5,000
5173	OTHER TELEPHONE	1,060	660	1,200	1,200
5180	RENT	45,742	42,082	47,075	47,075
5194	MINOR OFFICE EQUIPMENT	0	8,571	0	0
	<b>TOTAL, M &amp; O</b>	<b>83,875</b>	<b>90,704</b>	<b>119,475</b>	<b>119,475</b>
5209	OTHER CAPITAL OUTLAY	0	24,596	0	0
	<b>TOTAL, CAPITAL</b>	<b>0</b>	<b>24,596</b>	<b>0</b>	<b>0</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-004</b>	<b>CITY CLERK</b>				
5125	BUILDING MAINTENANCE	65,530	55,125	50,980	56,720
5164	FLEET SERVICES	935	255	4,505	4,505
5165	DUPLICATING	10,205	10,425	7,980	10,810
5172	TELECOMMUNICATIONS	9,275	10,015	11,110	11,880
5175	MAIL SERVICES	3,630	4,980	8,160	4,750
5178	NETWORK & SYSTEMS ADMINISTRATION	16,025	14,575	16,525	16,710
5183	INSURANCE	13,810	14,100	12,205	12,565
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>119,410</b>	<b>109,475</b>	<b>111,465</b>	<b>117,940</b>
	<b>SUBTOTAL, CITY CLERK</b>	<b>863,287</b>	<b>883,262</b>	<b>921,795</b>	<b>875,060</b>
5902	ALLOCATED OUT	(338,705)	(350,600)	(359,730)	(306,270)
	<b>TOTAL, CITY CLERK</b>	<b>524,582</b>	<b>532,662</b>	<b>562,065</b>	<b>568,790</b>



**CITY OF ESCONDIDO  
FY 2018-19 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**

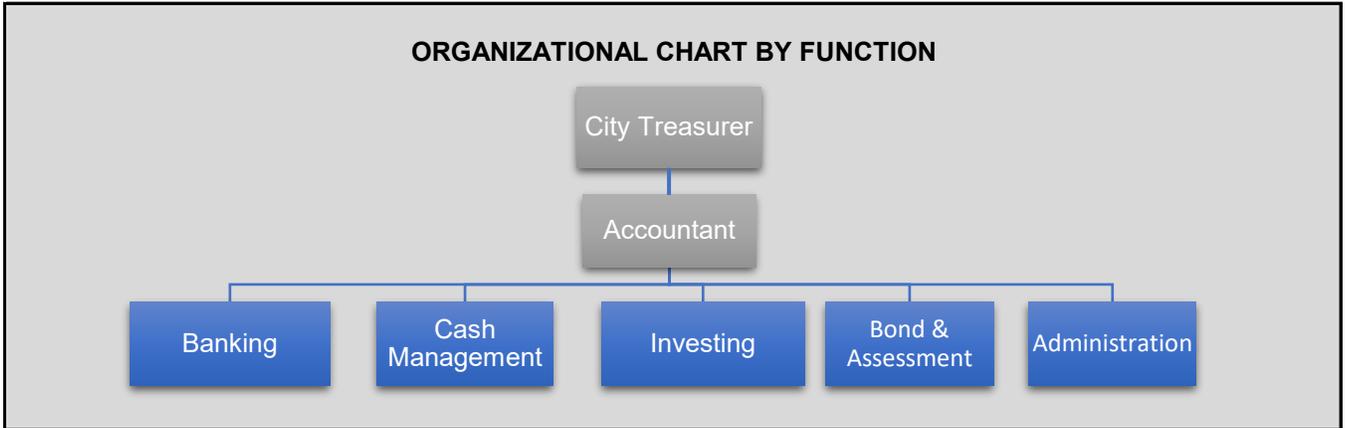
- Reclassed Treasury Manager position to an Accountant position

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

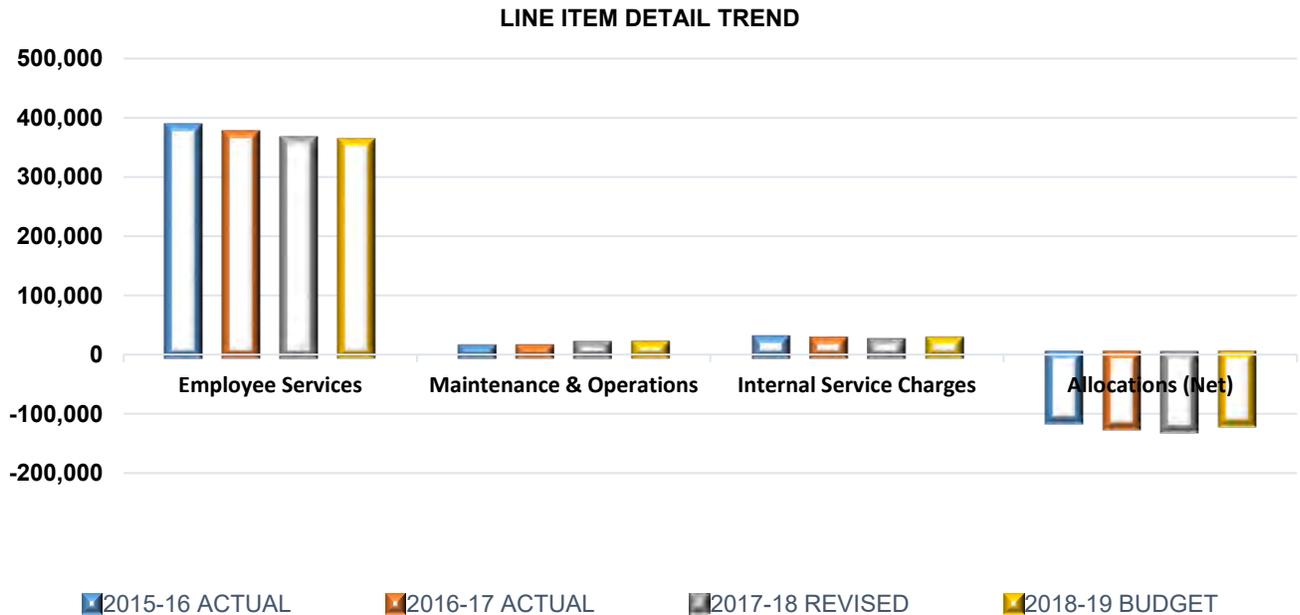
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**CITY TREASURER**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	3.0	3.0	3.0	3.0
<b>BUDGET:</b>				
Employee Services	382,943	371,505	361,460	357,620
Maintenance & Operations	10,878	10,535	16,800	16,800
Internal Service Charges	26,140	23,800	21,710	23,510
Allocations (Net)	<u>(110,775)</u>	<u>(120,540)</u>	<u>(125,950)</u>	<u>(115,465)</u>
Total Budget	309,186	285,300	274,020	282,465



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-005 CITY TREASURER</b>				
5001 REGULAR FULL-TIME	262,776	240,539	228,925	218,700
5025 OTHER EMPLOYEE OVERHEAD	12,453	9,797	7,335	7,175
5026 PERS-NORMAL COST	69,499	72,257	23,330	23,005
5029 PERS-UNFUNDED LIABILITY	0	0	50,600	58,015
5027 MEDICAL	23,123	33,819	36,935	37,135
5028 WORKERS' COMPENSATION	1,912	1,454	1,280	940
5030 FLEXIBLE BENEFITS	13,180	13,639	13,055	12,650
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>382,943</b>	<b>371,505</b>	<b>361,460</b>	<b>357,620</b>
5101 OFFICE/OPERATING SUPPLIES	1,163	256	400	400
5126 MAINTENANCE OF EQUIPMENT	0	0	100	100
5131 PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160 TRAINING AND MEETINGS	2,144	1,908	4,000	4,000
5161 MILEAGE REIMBURSEMENT	0	58	200	200
5162 DUES AND SUBSCRIPTIONS	195	195	800	800
5163 AUTO ALLOWANCE	4,556	5,298	5,100	5,100
5193 SOFTWARE	2,820	2,820	6,000	6,000
<b>TOTAL, M &amp; O</b>	<b>10,878</b>	<b>10,535</b>	<b>16,800</b>	<b>16,800</b>
5125 BUILDING MAINTENANCE	19,225	17,910	16,390	18,220
5172 TELECOMMUNICATIONS	280	325	325	335
5178 NETWORK & SYSTEMS ADMINISTRATION	2,685	1,335	1,395	1,405
5183 INSURANCE	3,950	4,230	3,600	3,550
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>26,140</b>	<b>23,800</b>	<b>21,710</b>	<b>23,510</b>
<b>SUBTOTAL, CITY TREASURER</b>	<b>419,961</b>	<b>405,840</b>	<b>399,970</b>	<b>397,930</b>
5902 ALLOCATED OUT	(110,775)	(120,540)	(125,950)	(115,465)
<b>TOTAL, CITY TREASURER</b>	<b>309,186</b>	<b>285,300</b>	<b>274,020</b>	<b>282,465</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FINANCE**



**DESCRIPTION**

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

The core financial services provided by the finance department are:

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

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

**DEPARTMENT PRIORITIES**

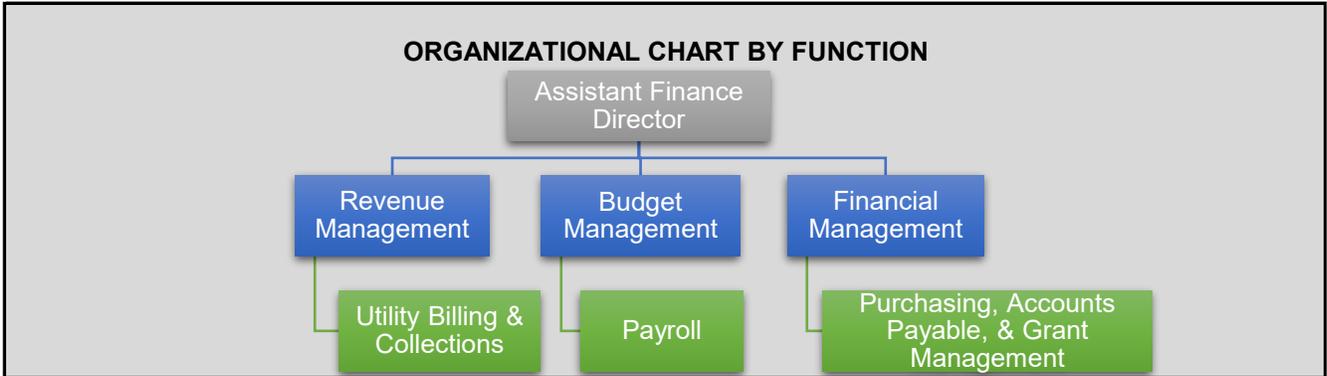
- Provide timely and reliable financial information and accurate record keeping and reporting
- Develop, monitor and report on the annual Operating Budget and the Five-Year Capital Improvement Program
- Provide reliable and timely billing services for the City's water and wastewater utilities
- Manage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

**MAJOR BUDGET IMPACTS**

- Eliminated one Accountant position
- Increase in PERS and medical costs
- Added budget software
- Increase in internal service charges due to increase in building maintenance and property insurance charges
- Increase in allocations out primarily due to increase in budget subtotal

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FINANCE**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	28.0	29.0	28.0	27.0
Temporary Part-Time (FTE)	1.6	0.0	0.8	0.0
Department Total	<u>29.6</u>	<u>29.0</u>	<u>28.8</u>	<u>27.0</u>
<b>BUDGET:</b>				
Employee Services	2,343,245	2,380,242	2,471,205	2,481,020
Maintenance & Operations	770,974	798,340	825,970	904,970
Internal Service Charges	256,060	274,190	252,945	262,280
Allocations (Net)	<u>(2,118,636)</u>	<u>(2,195,923)</u>	<u>(2,249,855)</u>	<u>(2,347,045)</u>
Total Budget	<u>1,251,642</u>	<u>1,256,849</u>	<u>1,300,265</u>	<u>1,301,225</u>

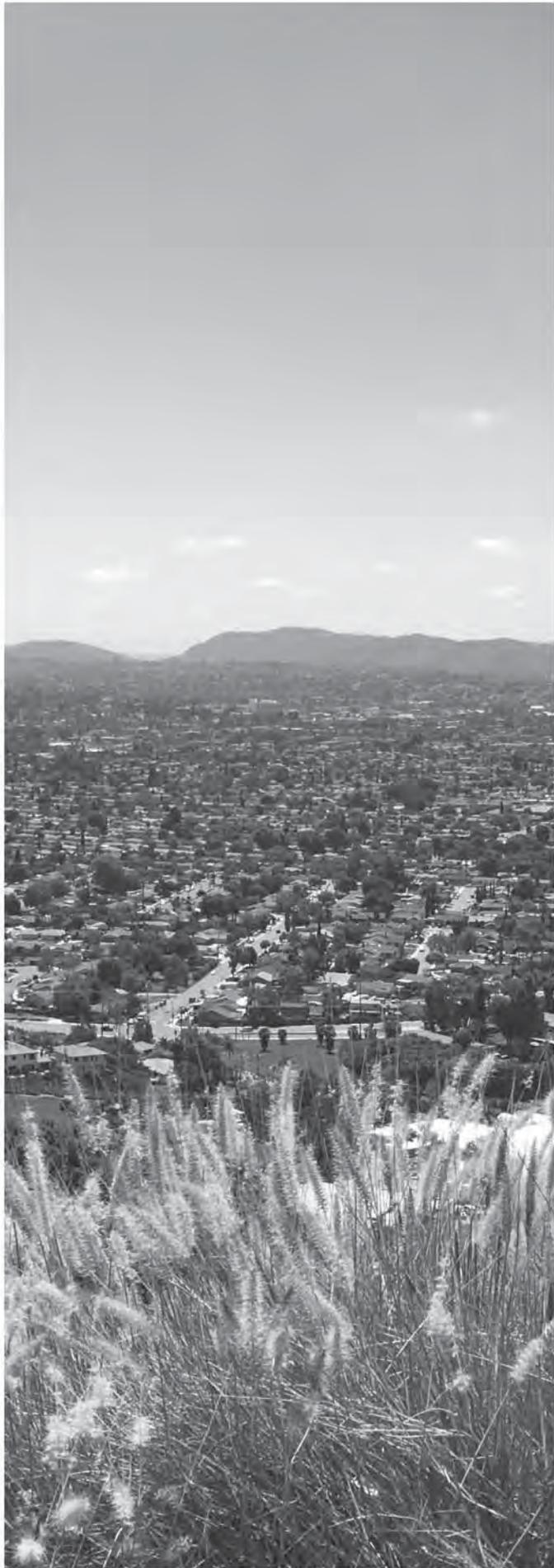


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-022 FINANCE</b>				
5001 REGULAR FULL-TIME	1,520,629	1,567,801	1,598,070	1,546,595
5004 TEMPORARY PART-TIME	31,255	12,370	16,510	0
5020 OVERTIME	18,920	8,954	0	0
5025 OTHER EMPLOYEE OVERHEAD	64,469	64,997	65,360	59,975
5026 PERS-NORMAL COST	435,764	462,541	161,210	162,700
5029 PERS-UNFUNDED LIABILITY	0	0	349,660	403,935
5027 MEDICAL	206,102	202,194	219,935	250,395
5028 WORKERS' COMPENSATION	12,340	9,322	9,760	6,655
5030 FLEXIBLE BENEFITS	53,768	52,063	50,700	50,765
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,343,245</b>	<b>2,380,242</b>	<b>2,471,205</b>	<b>2,481,020</b>
5101 OFFICE/OPERATING SUPPLIES	23,576	17,002	23,700	21,705
5126 MAINTENANCE OF EQUIPMENT	17,485	24,862	26,985	27,550
5131 PROFESSIONAL SERVICES/CONTRACTS	382,328	434,504	427,500	424,555
5159 OTHER MAIL	159,062	136,928	160,750	161,230
5160 TRAINING AND MEETINGS	10,384	8,217	10,000	10,000
5161 MILEAGE REIMBURSEMENT	130	251	400	400
5162 DUES AND SUBSCRIPTIONS	7,088	5,337	5,985	5,985
5167 ADVERTISING AND PRINTING	2,126	433	2,450	2,450
5173 OTHER TELEPHONE	0	0	1,500	1,500
5193 SOFTWARE	970	159,245	164,500	247,395
5194 MINOR OFFICE EQUIPMENT	166,668	11,561	2,200	2,200
5505 BOND EXPENSE	1,157	0	0	0
<b>TOTAL, M &amp; O</b>	<b>770,974</b>	<b>798,340</b>	<b>825,970</b>	<b>904,970</b>
5125 BUILDING MAINTENANCE	84,665	97,840	86,945	94,040
5165 DUPLICATING	26,815	29,220	26,710	26,635
5172 TELECOMMUNICATIONS	10,720	12,355	11,335	11,755
5175 MAIL SERVICES	53,635	49,130	46,575	46,680

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-022</b>	<b>FINANCE</b>				
5178	NETWORK & SYSTEMS ADMINISTRATION	49,500	53,125	54,060	54,470
5183	INSURANCE	30,725	32,520	27,320	28,700
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>256,060</b>	<b>274,190</b>	<b>252,945</b>	<b>262,280</b>
	<b>SUBTOTAL, FINANCE</b>	<b>3,370,278</b>	<b>3,452,772</b>	<b>3,550,120</b>	<b>3,648,270</b>
5902	ALLOCATED OUT	(2,118,636)	(2,195,923)	(2,249,855)	(2,347,045)
	<b>TOTAL, FINANCE</b>	<b>1,251,642</b>	<b>1,256,849</b>	<b>1,300,265</b>	<b>1,301,225</b>



CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

## HUMAN RESOURCES



### DESCRIPTION

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

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

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

## **DEPARTMENT PRIORITIES**

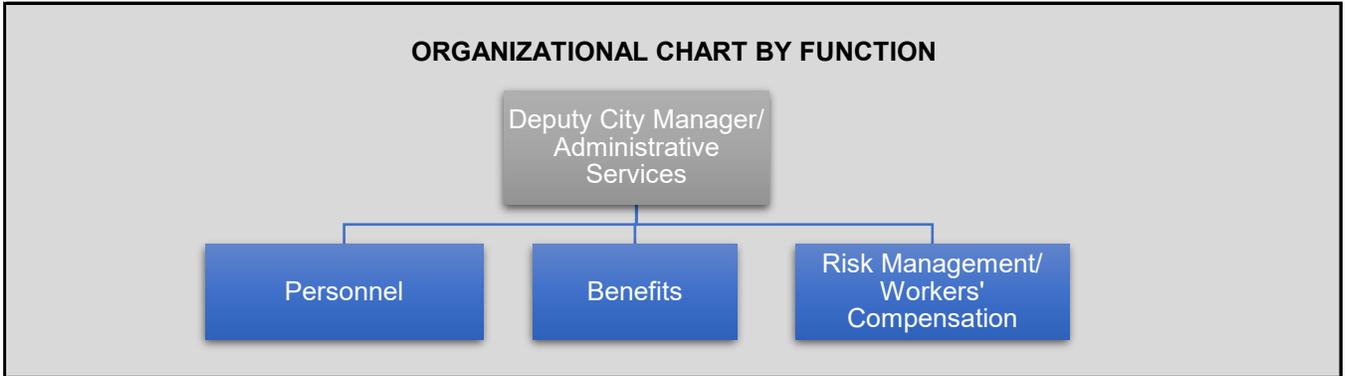
- Provide high quality and effective services to all departments and external customers regarding the recruitment and selection of employees
- Negotiate and implement successor Memorandums of Understanding with the City's six bargaining units
- Assist the City Manager's office with strategic planning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

## **MAJOR BUDGET IMPACTS**

- Increase in employee services is primarily due to salary increases and increase in PERS costs
- Increase in allocations out due to increase in employee services

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**HUMAN RESOURCES**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	6.0	6.0	6.0	6.0
Regular Part-time (FTE)	0.0	0.0	0.8	0.8
Temporary Part-Time (FTE)	1.1	1.0	0.0	0.0
Department Total	<u>7.1</u>	<u>7.0</u>	<u>6.8</u>	<u>6.8</u>
<b>BUDGET:</b>				
Employee Services	850,597	883,066	849,715	855,400
Maintenance & Operations	182,646	203,898	228,015	228,015
Internal Service Charges	111,645	122,325	111,875	112,065
Allocations (Net)	<u>(569,270)</u>	<u>(623,175)</u>	<u>(571,265)</u>	<u>(581,755)</u>
Total Budget	<u>575,618</u>	<u>586,114</u>	<u>618,340</u>	<u>613,725</u>

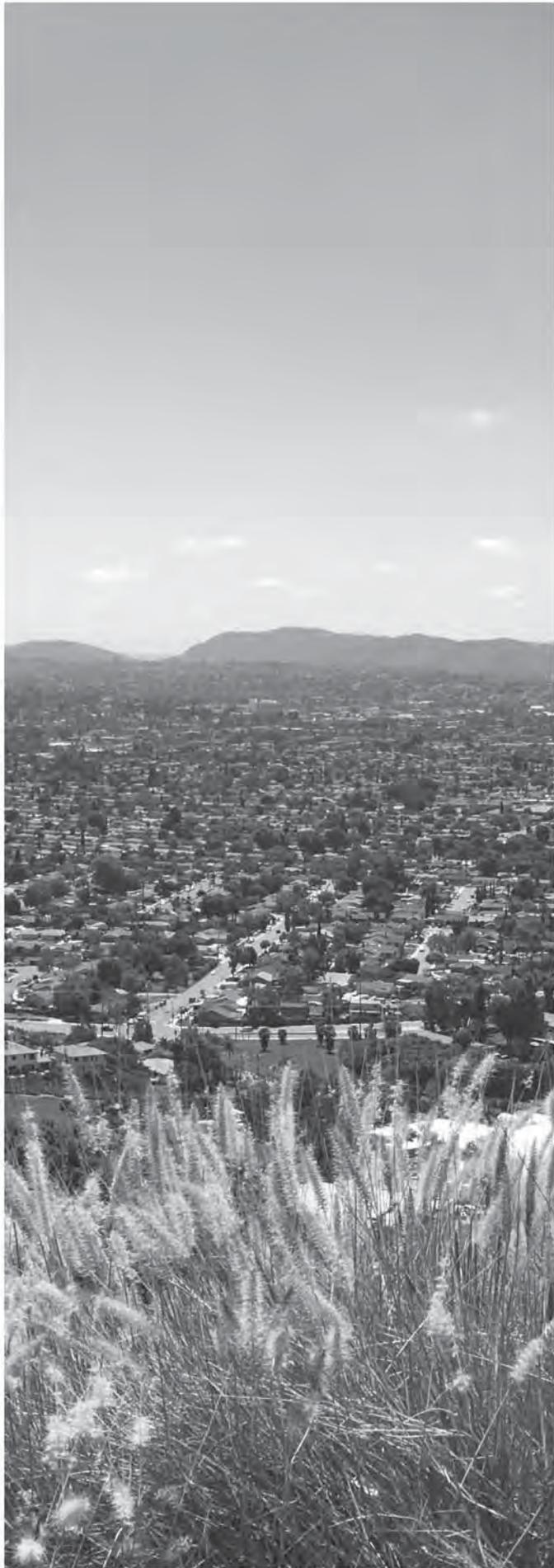


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-023 HUMAN RESOURCES</b>					
5001	REGULAR FULL-TIME	539,121	553,293	490,835	512,355
5003	REGULAR PART-TIME	0	9,537	28,395	28,235
5004	TEMPORARY PART-TIME	21,461	11,583	0	0
5020	OVERTIME	0	0	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	17,500	17,692	16,895	19,080
5026	PERS-NORMAL COST	153,558	166,091	52,910	56,870
5029	PERS-UNFUNDED LIABILITY	0	0	127,530	136,505
5027	MEDICAL	85,356	91,193	99,230	68,460
5028	WORKERS' COMPENSATION	4,389	3,392	2,950	2,385
5030	FLEXIBLE BENEFITS	29,212	30,284	29,470	30,010
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>850,597</b>	<b>883,066</b>	<b>849,715</b>	<b>855,400</b>
5101	OFFICE/OPERATING SUPPLIES	10,357	14,158	7,850	6,600
5126	MAINTENANCE OF EQUIPMENT	761	765	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	90,914	102,668	121,790	112,790
5160	TRAINING AND MEETINGS	6,576	5,909	2,500	3,750
5161	MILEAGE REIMBURSEMENT	150	150	800	800
5162	DUES AND SUBSCRIPTIONS	2,001	538	2,300	2,300
5163	AUTO ALLOWANCE	5,164	5,130	5,100	5,100
5167	ADVERTISING & PRINTING	1,283	969	8,000	2,000
5173	OTHER TELEPHONE	3,964	3,018	3,000	3,000
5190	OTHER EXPENSES	29,345	34,347	35,025	35,025
5193	SOFTWARE	32,131	32,804	38,000	53,000
5194	MINOR OFFICE EQUIPMENT	0	3,442	2,350	2,350
<b>TOTAL, M &amp; O</b>		<b>182,646</b>	<b>203,898</b>	<b>228,015</b>	<b>228,015</b>
5125	BUILDING MAINTENANCE	62,850	69,620	61,180	69,385
5165	DUPLICATING	15,925	20,375	17,525	10,195

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-023</b>	<b>HUMAN RESOURCES</b>				
5172	TELECOMMUNICATIONS	4,230	4,875	1,945	2,015
5175	MAIL SERVICES	1,045	705	850	485
5178	NETWORK & SYSTEMS ADMINISTRATION	15,860	14,415	19,070	19,285
5183	INSURANCE	11,735	12,335	11,305	10,700
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>111,645</b>	<b>122,325</b>	<b>111,875</b>	<b>112,065</b>
	<b>SUBTOTAL, HUMAN RESOURCES</b>	<b>1,144,888</b>	<b>1,209,289</b>	<b>1,189,605</b>	<b>1,195,480</b>
5902	ALLOCATED OUT	(569,270)	(623,175)	(571,265)	(581,755)
	<b>TOTAL, HUMAN RESOURCES</b>	<b>575,618</b>	<b>586,114</b>	<b>618,340</b>	<b>613,725</b>



## RISK MANAGEMENT



### DESCRIPTION

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

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

### DEPARTMENT PRIORITIES

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

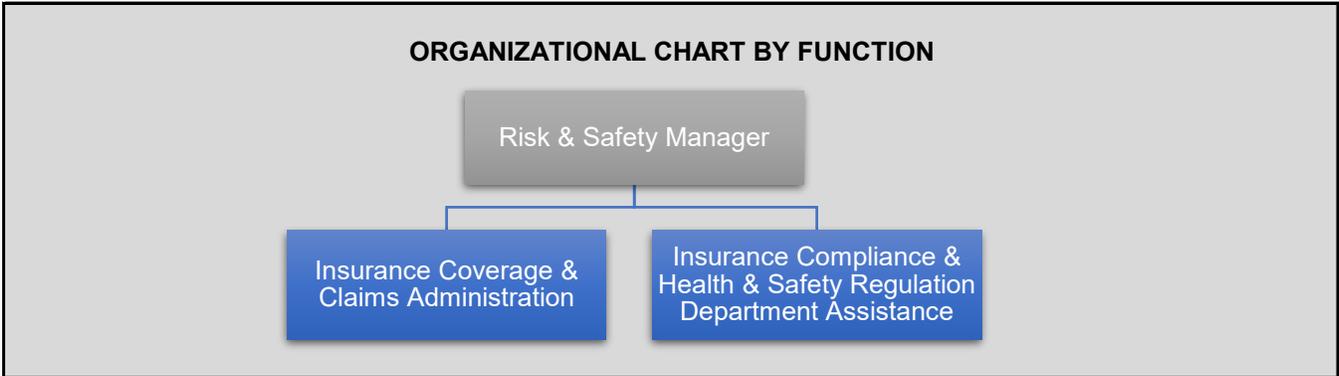
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increase in PERS costs
- Decrease in internal service charges due to decrease in building maintenance charges

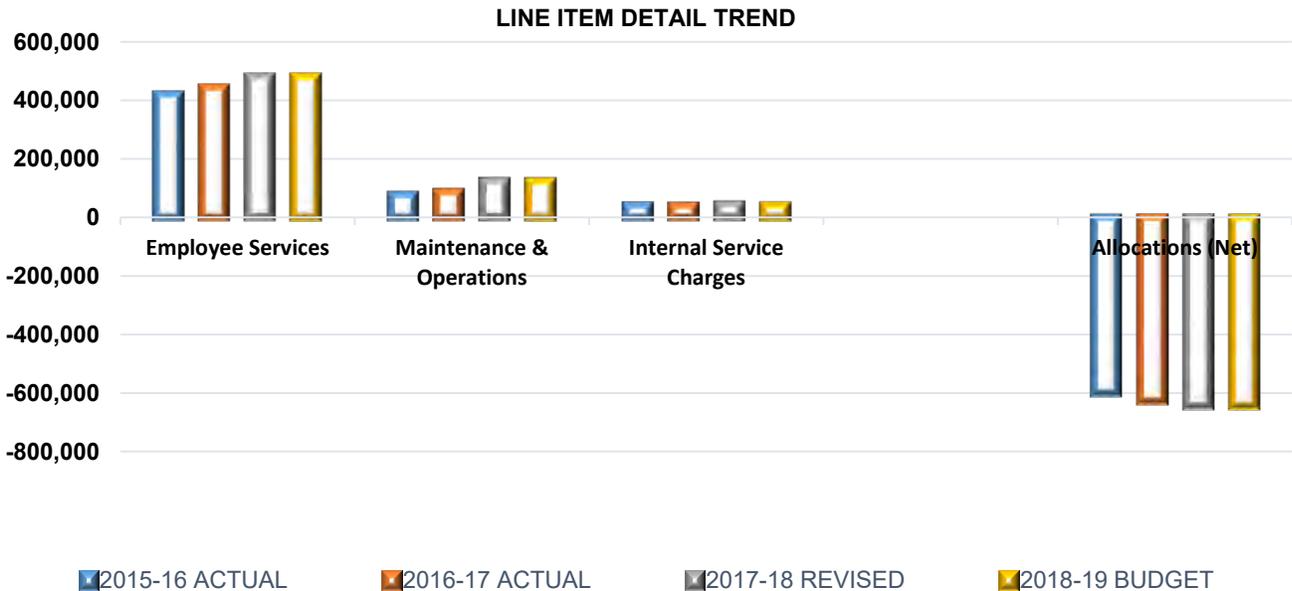
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**RISK MANAGEMENT**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	4.0	4.0	4.0	4.0
<b>BUDGET:</b>				
Employee Services	417,539	442,708	477,990	479,565
Maintenance & Operations	77,547	86,986	123,755	123,755
Internal Service Charges	41,600	40,460	43,200	40,990
Allocations (Net)	<u>(600,365)</u>	<u>(628,430)</u>	<u>(644,945)</u>	<u>(644,310)</u>
Total Budget	<u>(63,679)</u>	<u>(58,276)</u>	<u>0</u>	<u>0</u>

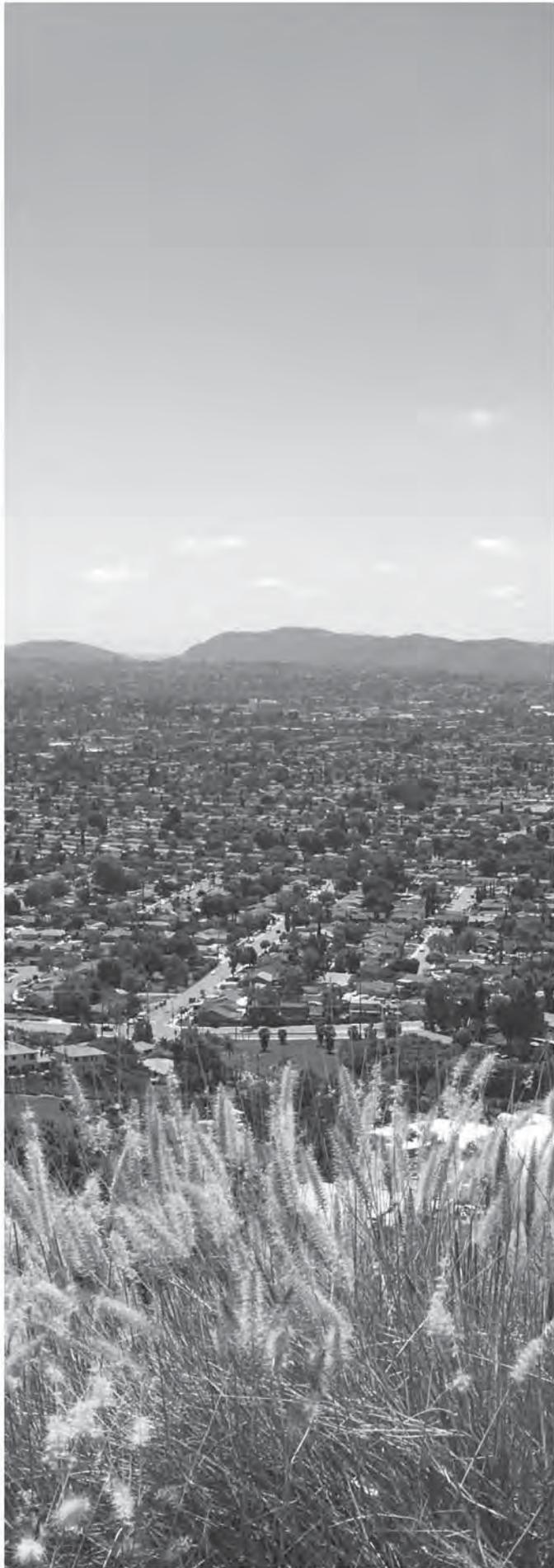


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-024</b>	<b>RISK MANAGEMENT</b>				
5001	REGULAR FULL-TIME	262,979	278,732	300,610	294,415
5004	TEMPORARY PART-TIME	160	0	0	0
5020	OVERTIME	5,617	4,479	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,875	10,454	10,605	10,505
5026	PERS-NORMAL COST	77,453	82,278	30,635	30,975
5029	PERS-UNFUNDED LIABILITY	0	0	66,445	74,615
5027	MEDICAL	36,765	41,459	42,720	42,955
5028	WORKERS' COMPENSATION	7,528	8,800	10,400	9,525
5030	FLEXIBLE BENEFITS	16,163	16,506	16,575	16,575
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>417,539</b>	<b>442,708</b>	<b>477,990</b>	<b>479,565</b>
5101	OFFICE/OPERATING SUPPLIES	1,827	2,228	2,300	2,300
5105	SAFETY EQUIPMENT	4,754	6,170	5,245	5,245
5109	PREVENTION SUPPLIES	8,714	6,908	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	5,213	5,812	5,500	5,500
5131	PROFESSIONAL SERVICES/CONTRACTS	49,627	57,678	80,840	80,840
5149	PREVENTION SERVICES	1,165	1,810	2,945	2,945
5160	TRAINING AND MEETINGS	2,053	2,630	1,000	1,000
5161	MILEAGE REIMBURSEMENT	169	151	200	200
5162	DUES AND SUBSCRIPTIONS	820	395	1,500	1,500
5166	OTHER DUPLICATING	81	0	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	1,741	1,223	2,000	2,000
5180	RENT	0	0	1,000	1,000
5190	OTHER EXPENSE	1,385	456	7,000	7,000
5194	MINOR OFFICE EQUIPMENT	0	1,527	2,325	2,325
	<b>TOTAL, M &amp; O</b>	<b>77,547</b>	<b>86,986</b>	<b>123,755</b>	<b>123,755</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-024</b>	<b>RISK MANAGEMENT</b>				
5125	BUILDING MAINTENANCE	23,100	22,125	23,515	19,765
5164	FLEET SERVICES	4,450	3,620	4,530	4,530
5165	DUPLICATING	880	2,540	2,800	3,845
5172	TELECOMMUNICATIONS	1,300	1,480	1,480	1,545
5175	MAIL SERVICES	560	795	505	620
5178	NETWORK & SYSTEMS ADMINISTRATION	10,410	9,010	9,580	9,645
5183	INSURANCE	900	890	790	1,040
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>41,600</b>	<b>40,460</b>	<b>43,200</b>	<b>40,990</b>
	<b>SUBTOTAL, RISK MANAGEMENT</b>	<b>536,686</b>	<b>570,154</b>	<b>644,945</b>	<b>644,310</b>
5901	ALLOCATED IN	38,065	39,160	40,170	43,520
5902	ALLOCATED OUT	(638,430)	(667,590)	(685,115)	(687,830)
	<b>TOTAL, RISK MANAGEMENT</b>	<b>(63,679)</b>	<b>(58,276)</b>	<b>0</b>	<b>0</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**INFO SYSTEMS/ADMINISTRATION**



**DESCRIPTION**

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

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

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

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

Mission: We are the business technology solution partner Citywide

Vision:

We will serve the City of Escondido by...

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

Values:

We believe in...

- Extraordinary customer service

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

**DEPARTMENT PRIORITIES**

- Provide vision, direction, and planning citywide in all things technology in support of making the City safe, clean and efficient
- Ensure investments in technology continue to support City Council directives, especially in areas of cost savings and efficiencies for staff and the public
- Provide management support for Public Safety staff, software and services
- Provide leadership, supervision and administrative support to all divisions within Information Systems
- Update the City's aged telephony systems to include new collaboration capabilities

**MAJOR BUDGET IMPACTS**

- Overall increase in employee services is primarily due to increase in PERS costs
- Increase in M & O due to increase in maintenance of aging security camera systems
- Increase in internal service charges is primarily due to increase in building maintenance charges

## ENTERPRISE SOFTWARE & WEB ADMINISTRATION



### DESCRIPTION

The Enterprise Software & Web Administration (ESWA) division of Information Systems is primarily responsible for the administration and security of the City's database systems, and the enterprise-wide software packages that use them. ESWA also operates and maintains the City's Internet and intranet websites.

Some of the services ESWA provides are: software analysis, development, 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

- Implement and deploy software, hardware and services to fulfill the requirements of the Council Action Plan as it pertains to ESWA
- Maintain the level of service on all supported internal & external applications
- Upgrade Cityworks AMS and ESRI ArcServer to latest versions
- Upgrade existing or migration to new enterprise software for Planning/Engineering/Building/Code Enforcement/Fire/Business License with customer-facing portal
- Catch up on maintenance for PeopleSoft environments
- Continue process of modernizing and reorganizing information on remaining City websites: Intranet, Police, Fire, etc.
- Continue improvements to Escondido Report It! application

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Added Cityworks software
- Added Business Analyst position to manage Cityworks software
- Increase in allocations out primarily due to increase in PERS costs

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

## GEOGRAPHIC INFORMATION SYSTEMS(GIS)



### DESCRIPTION

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

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

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

### DEPARTMENT PRIORITIES

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

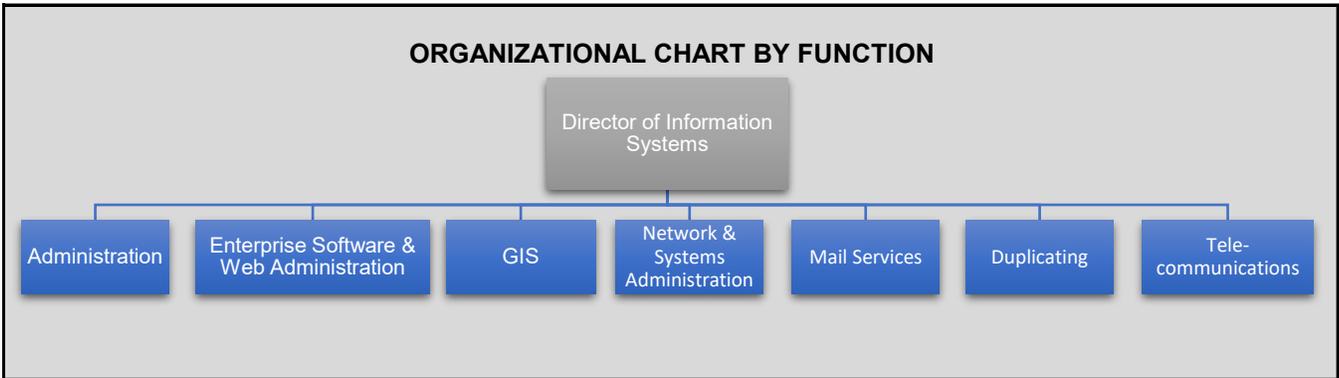
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Added GIS Analyst position to meet current GIS related demands of various departments that have increased over the years as well as additional future GIS demands
- Decreased the amount budgeted for trainings and meetings
- Increase in internal service charges primarily due to increase in General Liability Insurance and Network & Systems Administration charges
- Increase amount allocated out to Utilities and CIP to more accurately reflect time spent on tasks related to each department

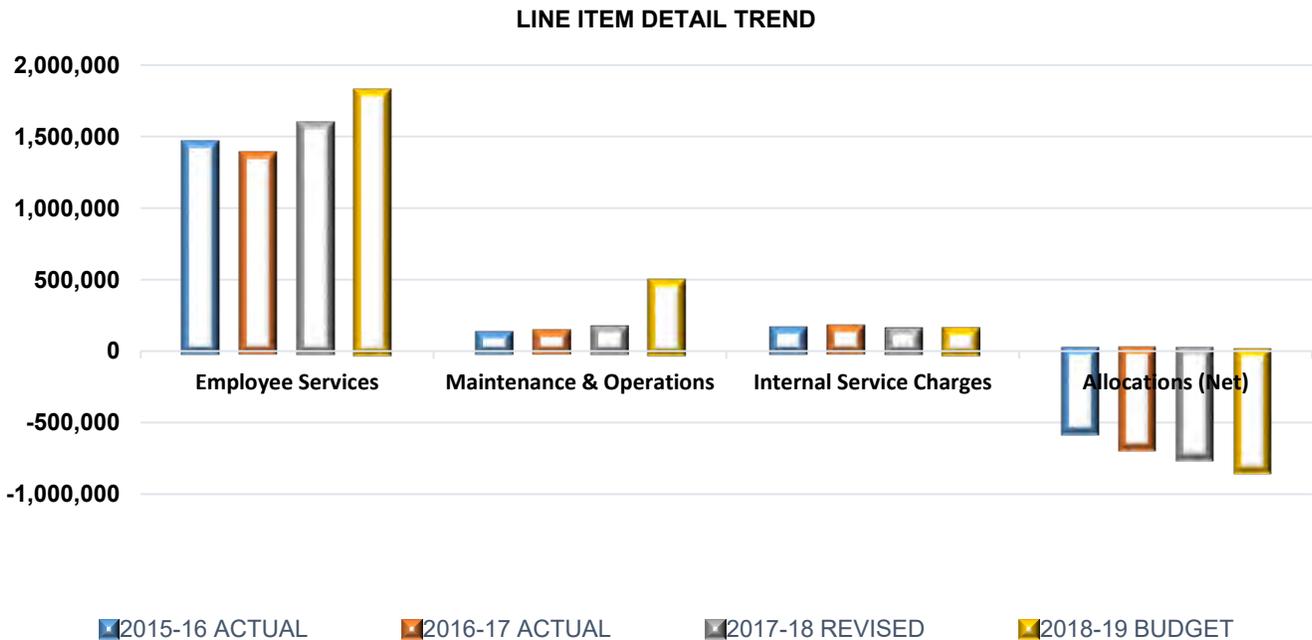
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**INFORMATION SYSTEMS**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	12.0	12.0	13.0	15.0
<b>BUDGET:</b>				
Employee Services	1,440,369	1,363,303	1,576,400	1,805,330
Maintenance & Operations	109,163	120,708	152,565	482,665
Internal Service Charges	143,641	154,650	137,880	148,965
Allocations (Net)	<u>(563,443)</u>	<u>(673,062)</u>	<u>(742,940)</u>	<u>(831,105)</u>
Total Budget	1,129,730	965,599	1,123,905	1,605,855



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-031</b>	<b>INFO SYSTEMS/ADMINISTRATION</b>				
5001	REGULAR FULL-TIME	289,048	271,905	266,635	269,040
5004	TEMPORARY PART-TIME	0	1,513	0	0
5020	OVERTIME	0	273	0	0
5025	OTHER EMPLOYEE OVERHEAD	9,186	8,892	8,885	9,825
5026	PERS-NORMAL COST	83,246	74,902	27,170	28,305
5029	PERS-UNFUNDED LIABILITY	0	0	58,935	68,180
5027	MEDICAL	29,902	33,069	32,930	21,480
5028	WORKERS' COMPENSATION	2,287	1,498	1,495	1,155
5030	FLEXIBLE BENEFITS	15,324	14,494	14,565	14,555
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>428,992</b>	<b>406,548</b>	<b>410,615</b>	<b>412,540</b>
5101	OFFICE/OPERATING SUPPLIES	2,444	5,839	5,225	5,225
5126	MAINTENANCE OF EQUIPMENT	1,081	2,338	3,985	6,485
5131	PROFESSIONAL SERVICES/CONTRACTS	3,562	4,335	9,000	9,000
5160	TRAINING AND MEETINGS	815	88	200	400
5163	AUTO ALLOWANCE	5,164	5,130	5,100	5,100
5173	OTHER TELEPHONE	2,424	3,066	2,200	2,200
	<b>TOTAL, M &amp; O</b>	<b>15,490</b>	<b>20,797</b>	<b>25,710</b>	<b>28,410</b>
5125	BUILDING MAINTENANCE	90,815	99,970	87,010	96,060
5165	DUPLICATING	4,455	1,300	1,825	1,820
5172	TELECOMMUNICATIONS	2,255	2,600	2,640	2,760
5175	MAIL SERVICES	270	200	265	325
5178	NETWORK & SYSTEMS ADMINISTRATION	5,385	6,585	5,560	5,740
5183	INSURANCE	6,060	6,875	5,730	5,845
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>109,240</b>	<b>117,530</b>	<b>103,030</b>	<b>112,550</b>
	<b>SUBTOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>553,723</b>	<b>544,875</b>	<b>539,355</b>	<b>553,500</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-031 INFO SYSTEMS/ADMINISTRATION</b>				
5902 ALLOCATED OUT	(40,060)	(97,395)	(85,790)	(87,150)
<b>TOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>513,662</b>	<b>447,480</b>	<b>453,565</b>	<b>466,350</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-032 ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>				
5001 REGULAR FULL-TIME	467,103	399,849	469,445	532,585
5020 OVERTIME	816	1,314	4,000	4,000
5025 OTHER EMPLOYEE OVERHEAD	16,873	15,016	15,825	18,030
5026 PERS-NORMAL COST	132,548	118,944	47,835	56,025
5029 PERS-UNFUNDED LIABILITY	0	0	103,760	119,135
5027 MEDICAL	72,435	64,992	75,650	81,890
5028 WORKERS' COMPENSATION	3,651	2,379	2,730	2,400
5030 FLEXIBLE BENEFITS	25,956	24,365	25,980	29,175
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>719,382</b>	<b>626,859</b>	<b>745,225</b>	<b>843,240</b>
5101 OFFICE/OPERATING SUPPLIES	2,006	2,457	3,000	3,000
5126 MAINTENANCE OF EQUIPMENT	1,916	3,071	7,000	7,000
5160 TRAINING AND MEETINGS	862	974	15,000	15,000
5162 DUES AND SUBSCRIPTIONS	0	0	205	205
5173 OTHER TELEPHONE	421	(6)	1,200	1,200
5193 SOFTWARE	66,792	67,158	71,950	403,450
<b>TOTAL, M &amp; O</b>	<b>71,998</b>	<b>73,654</b>	<b>98,355</b>	<b>429,855</b>
5165 DUPLICATING	125	100	160	185
5172 TELECOMMUNICATIONS	2,540	2,925	1,620	1,680
5178 NETWORK & SYSTEMS ADMINISTRATION	12,075	10,660	11,125	11,115
5183 INSURANCE	7,095	7,515	6,285	6,575
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>21,835</b>	<b>21,200</b>	<b>19,190</b>	<b>19,555</b>
<b>SUBTOTAL, ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>	<b>813,215</b>	<b>721,713</b>	<b>862,770</b>	<b>1,292,650</b>
5902 ALLOCATED OUT	(367,680)	(418,125)	(411,490)	(417,670)
<b>TOTAL, ENTERPRISE SOFTWARE &amp; WEB ADMINISTRATION</b>	<b>445,535</b>	<b>303,588</b>	<b>451,280</b>	<b>874,980</b>

\*Department 032 was formerly known as Info Systems/Data Processing

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-035 GEOGRAPHIC INFORMATION SYSTEMS</b>				
5001 REGULAR FULL-TIME	193,513	219,617	275,780	354,560
5004 TEMPORARY PART-TIME	4,817	0	0	0
5025 OTHER EMPLOYEE OVERHEAD	8,380	7,922	9,265	11,755
5026 PERS-NORMAL COST	56,884	65,999	28,000	37,300
5029 PERS-UNFUNDED LIABILITY	0	0	49,645	70,220
5027 MEDICAL	18,313	26,138	47,185	54,595
5028 WORKERS' COMPENSATION	1,572	1,315	1,600	1,525
5030 FLEXIBLE BENEFITS	8,516	8,906	9,085	19,595
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>291,995</b>	<b>329,896</b>	<b>420,560</b>	<b>549,550</b>
5101 OFFICE/OPERATING SUPPLIES	635	953	2,000	2,000
5126 MAINTENANCE OF EQUIPMENT	80	300	500	500
5160 TRAINING AND MEETINGS	5,498	3,428	4,100	0
5161 MILEAGE REIMBURSEMENT	206	0	300	300
5162 DUES AND SUBSCRIPTIONS	60	500	600	600
5169 OTHER INSURANCE	845	0	0	0
5173 OTHER TELEPHONE	0	124	0	0
5193 SOFTWARE	14,350	19,349	21,000	21,000
5194 MINOR OFFICE EQUIPMENT	0	1,602	0	0
<b>TOTAL, M &amp; O</b>	<b>21,674</b>	<b>26,257</b>	<b>28,500</b>	<b>24,400</b>
5165 DUPLICATING	80	180	80	10
5172 TELECOMMUNICATIONS	416	975	970	1,010
5178 NETWORK & SYSTEMS ADMINISTRATION	7,970	10,500	10,965	11,265
5183 INSURANCE	4,100	4,265	3,645	4,575
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>12,566</b>	<b>15,920</b>	<b>15,660</b>	<b>16,860</b>
<b>SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>326,236</b>	<b>372,073</b>	<b>464,720</b>	<b>590,810</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-035 GEOGRAPHIC INFORMATION SYSTEMS</b>				
5902 ALLOCATED OUT	(155,703)	(157,542)	(245,660)	(326,285)
<b>TOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>170,533</b>	<b>214,531</b>	<b>219,060</b>	<b>264,525</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**VIDEO SERVICES**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

- Ensure the recording, production, and delivery of high quality live broadcasts of all City Council and re-broadcasts of Town Hall meetings

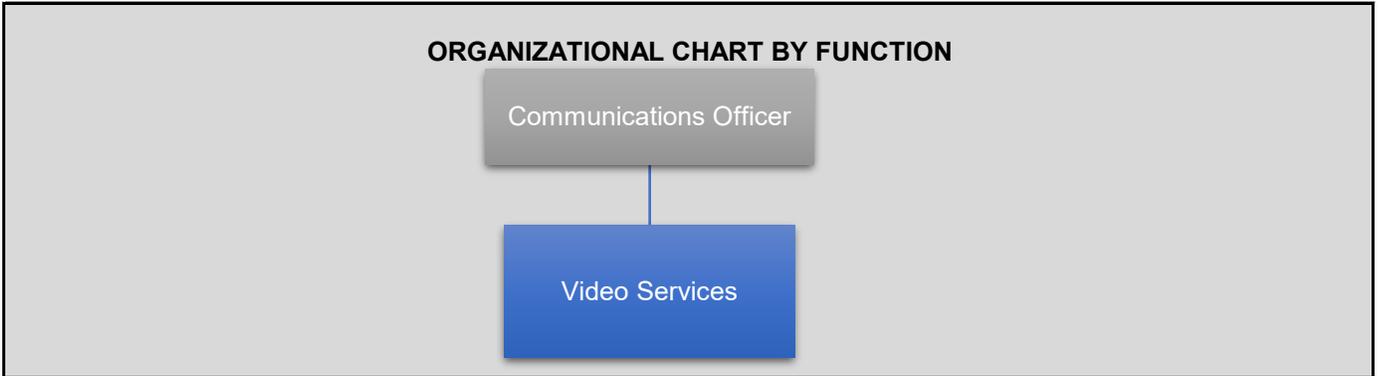
- Produce the annual State of the City video
- Maintain video archives to meet California digital media laws
- Develop and produce storylines for “Escondido Focus”, the electronic Community Bulletin Board for the City’s local government access channel, Channel 19 for Cox subscribers and Channel 99 for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

**MAJOR BUDGET IMPACTS**

- Increases in employee services and allocations out are primarily due to increase in PERS costs

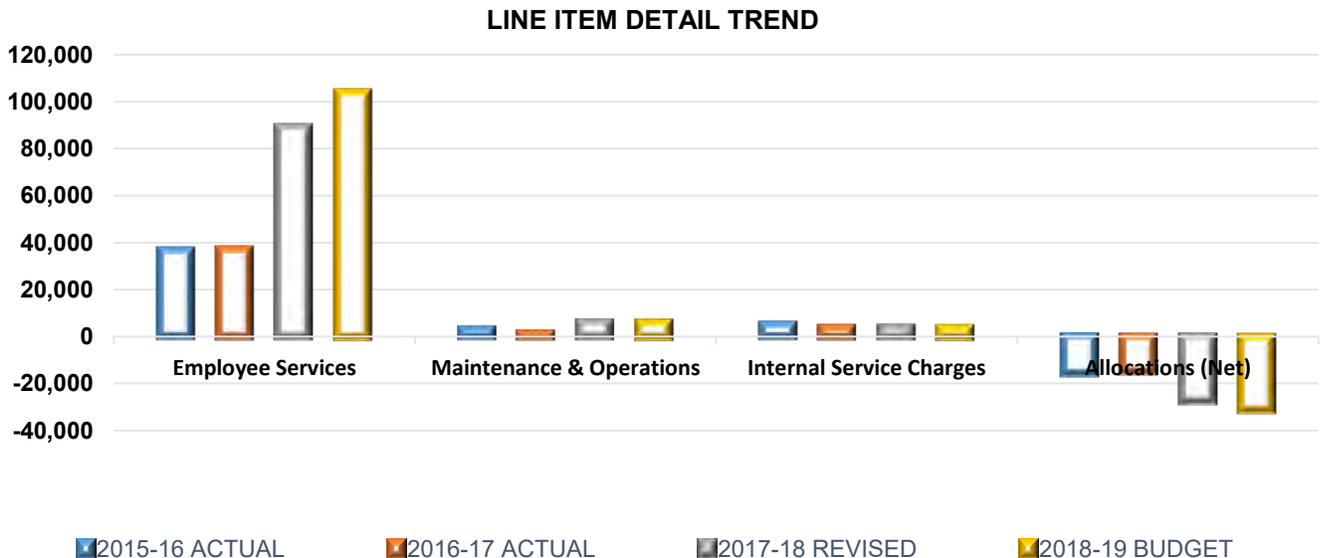
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**VIDEO SERVICES**



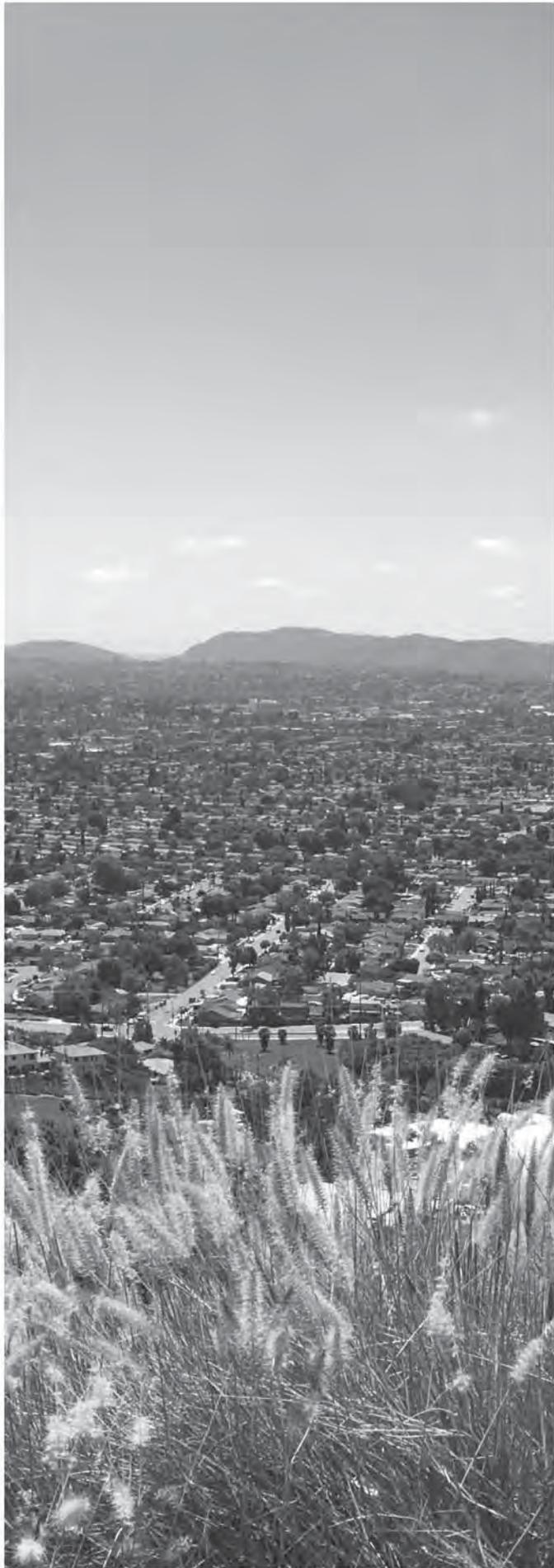
**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	0.0	0.0	1.0	1.0
Temporary Part-Time (FTE)	1.9	1.9	0.9	0.9
Department Total	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>
<b>BUDGET:</b>				
Employee Services	36,310	37,001	89,070	103,890
Maintenance & Operations	2,818	1,292	6,090	6,090
Internal Service Charges	4,875	3,640	3,750	3,805
Allocations (Net)	<u>(15,666)</u>	<u>(14,791)</u>	<u>(27,570)</u>	<u>(31,175)</u>
Total Budget	<u>28,337</u>	<u>27,143</u>	<u>71,340</u>	<u>82,610</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-034 VIDEO SERVICES</b>				
5001 REGULAR FULL-TIME	0	0	45,000	49,620
5004 TEMPORARY PART-TIME	35,427	36,216	18,000	18,720
5025 OTHER EMPLOYEE OVERHEAD	601	569	2,210	2,290
5026 PERS-NORMAL COST	0	0	4,585	5,220
5029 PERS-UNFUNDED LIABILITY	0	0	0	12,575
5027 MEDICAL	0	0	15,575	11,640
5028 WORKERS' COMPENSATION	282	217	700	990
5030 FLEXIBLE BENEFITS	0	0	3,000	2,835
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>36,310</b>	<b>37,001</b>	<b>89,070</b>	<b>103,890</b>
5101 OFFICE/OPERATING SUPPLIES	357	69	1,750	1,770
5126 MAINTENANCE OF EQUIPMENT	1,760	1,063	3,600	3,600
5131 PROFESSIONAL SERVICES/CONTRACTS	150	0	600	600
5162 DUES AND SUBSCRIPTIONS	551	160	140	120
<b>TOTAL, M &amp; O</b>	<b>2,818</b>	<b>1,292</b>	<b>6,090</b>	<b>6,090</b>
5172 TELECOMMUNICATIONS	845	975	970	1,010
5178 NETWORK & SYSTEMS ADMINISTRATION	4,030	2,665	2,780	2,795
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>4,875</b>	<b>3,640</b>	<b>3,750</b>	<b>3,805</b>
<b>SUBTOTAL, VIDEO SERVICES</b>	<b>44,003</b>	<b>41,934</b>	<b>98,910</b>	<b>113,785</b>
5902 ALLOCATED OUT	(15,666)	(14,791)	(27,570)	(31,175)
<b>TOTAL, VIDEO SERVICES</b>	<b>28,337</b>	<b>27,143</b>	<b>71,340</b>	<b>82,610</b>



CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

RECREATION



DESCRIPTION

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

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

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

- Community education and fitness

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DEPARTMENT PRIORITIES**

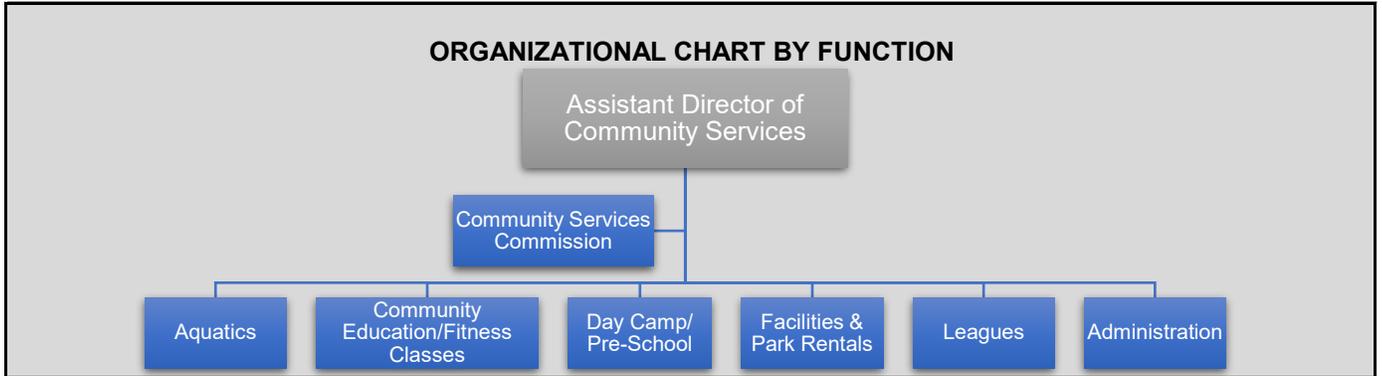
- Promote a healthy City by encouraging the community use of parks and facilities through the provision of a wide variety of programs and services
- Construct the Washington Park Skate Spot
- Create a fundraiser event to supplement the Community Services Quality of Life fund

**MAJOR BUDGET IMPACTS**

- Increase in temporary part-time is due to the minimum wage increase effective January 1, 2018 and January 1, 2019, which will continue to increase through January 1, 2022
- Overtime budget has been increased to include Public Works staff overtime spent working sports tournaments
- Overall increase in employee services is also due to increase in PERS costs
- Decrease in M & O is primarily due to decrease in contractual class instructors
- Increase in internal service charges is primarily due to increase in building maintenance charges
- Increase in the amount allocated in is also a result of the minimum wage increase

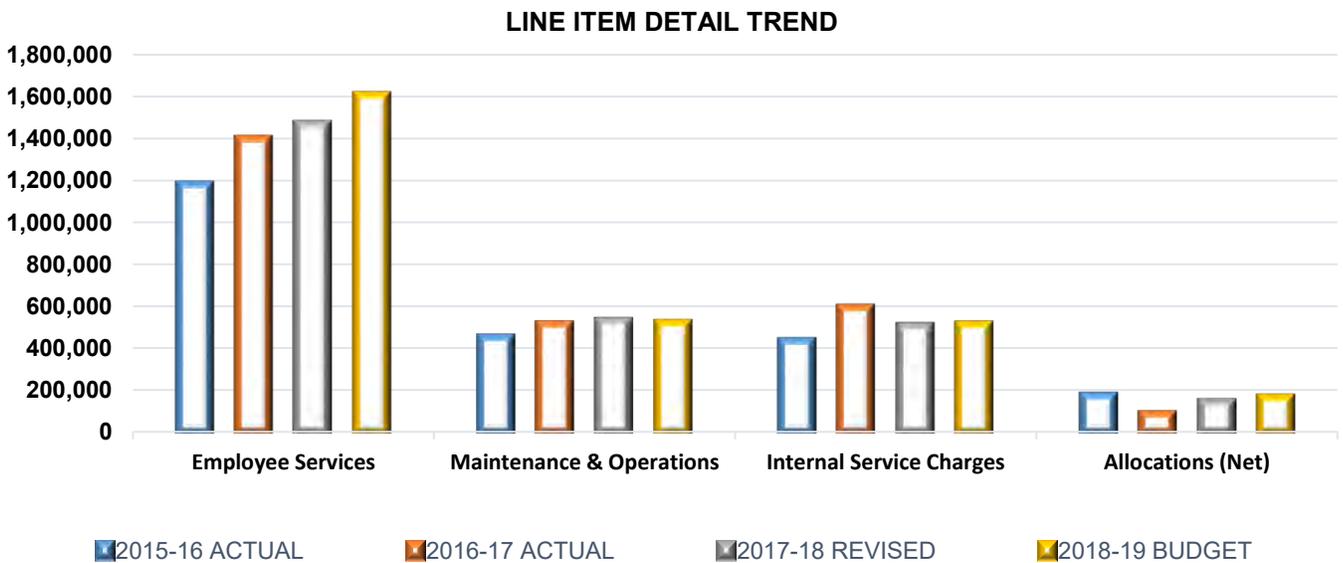
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**RECREATION**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	7.0	8.0	8.0	8.0
Regular Part-Time (FTE)	3.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	16.6	20.7	19.1	23.5
Department Total	<u>26.6</u>	<u>31.7</u>	<u>30.1</u>	<u>34.5</u>
<b>BUDGET:</b>				
Employee Services	1,176,569	1,394,931	1,467,060	1,607,170
Maintenance & Operations	448,733	512,484	530,800	520,355
Internal Service Charges	432,400	591,475	506,050	513,410
Allocations (Net)	172,002	86,556	144,330	164,570
Total Budget	<u>2,229,703</u>	<u>2,585,446</u>	<u>2,648,240</u>	<u>2,805,505</u>

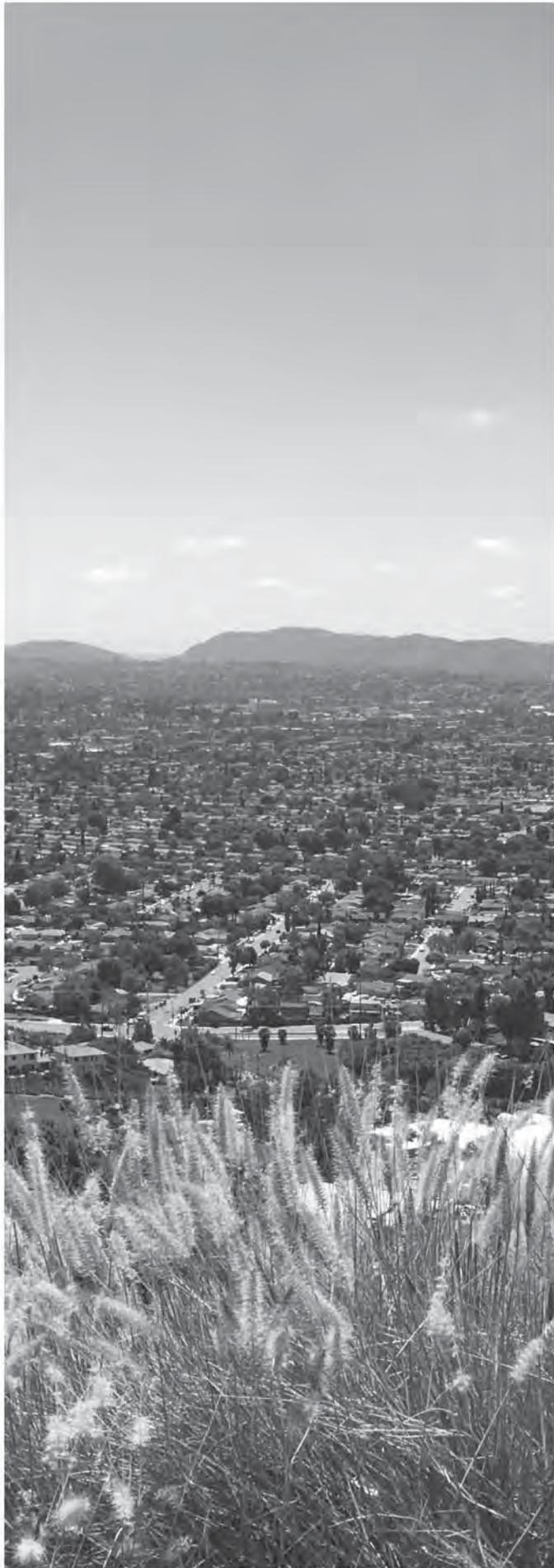


**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-102 COMMUNITY SERVICES/RECREATION</b>					
5001	REGULAR FULL-TIME	350,230	493,219	511,445	518,310
5003	REGULAR PART-TIME	131,904	132,305	131,565	131,565
5004	TEMPORARY PART-TIME	331,610	334,603	381,500	470,280
5020	OVERTIME	29,874	28,842	18,000	42,320
5025	OTHER EMPLOYEE OVERHEAD	29,007	32,610	32,895	34,090
5026	PERS-NORMAL COST	166,958	214,642	72,510	76,445
5029	PERS-UNFUNDED LIABILITY	0	0	138,875	164,115
5027	MEDICAL	84,378	103,600	103,550	104,175
5028	WORKERS' COMPENSATION	44,577	38,621	58,255	47,455
5030	FLEXIBLE BENEFITS	8,031	16,489	18,465	18,415
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,176,569</b>	<b>1,394,931</b>	<b>1,467,060</b>	<b>1,607,170</b>
5101	OFFICE/OPERATING SUPPLIES	69,107	109,192	83,990	84,880
5126	MAINTENANCE OF EQUIPMENT	1,897	479	8,380	8,380
5131	PROFESSIONAL SERVICES/CONTRACTS	196,954	169,790	176,375	160,335
5160	TRAINING AND MEETINGS	1,292	395	1,900	1,600
5162	DUES AND SUBSCRIPTIONS	9,033	4,983	7,875	8,450
5166	OTHER DUPLICATING	292	0	250	250
5167	ADVERTISING AND PRINTING	39,882	42,865	51,235	44,935
5170	UTILITIES	86,533	141,612	154,570	164,950
5173	OTHER TELEPHONE	2,331	2,910	2,240	2,240
5190	OTHER EXPENSE	36,227	35,074	38,800	39,150
5525	LOAN PRINCIPAL EXPENSE	5,185	5,185	5,185	5,185
<b>TOTAL, M &amp; O</b>		<b>448,733</b>	<b>512,484</b>	<b>530,800</b>	<b>520,355</b>
5125	BUILDING MAINTENANCE	265,650	376,300	328,605	360,495
5164	FLEET SERVICES	21,960	24,215	22,120	22,120
5165	DUPLICATING	37,060	35,005	19,005	12,755

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-102 COMMUNITY SERVICES/RECREATION</b>					
5172	TELECOMMUNICATIONS	26,975	32,130	34,600	17,825
5175	MAIL SERVICES	0	2,150	2,545	1,815
5178	NETWORK & SYSTEMS ADMINISTRATION	28,185	43,965	41,700	41,880
5183	INSURANCE	52,570	77,710	57,475	56,520
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>432,400</b>	<b>591,475</b>	<b>506,050</b>	<b>513,410</b>
<b>SUBTOTAL, COMMUNITY SERVICES/RECREATION</b>		<b>2,057,702</b>	<b>2,498,890</b>	<b>2,503,910</b>	<b>2,640,935</b>
5901	ALLOCATED IN	179,225	192,720	172,260	183,940
5902	ALLOCATED OUT	(7,223)	(106,163)	(27,930)	(19,370)
<b>TOTAL, COMMUNITY SERVICES/RECREATION</b>		<b>2,229,703</b>	<b>2,585,446</b>	<b>2,648,240</b>	<b>2,805,505</b>



CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

## LIBRARY



### DESCRIPTION

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

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

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

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DEPARTMENT PRIORITIES**

- Improve customer experience and staff efficiencies by implementing credit/debit card payment for Library fines and fees
- Expand service hours to 60 hours per week including Sundays
- Carry out goals and objectives outlined in the strategic plan
- Expand user base through increased community outreach activities

**MAJOR BUDGET IMPACTS**

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

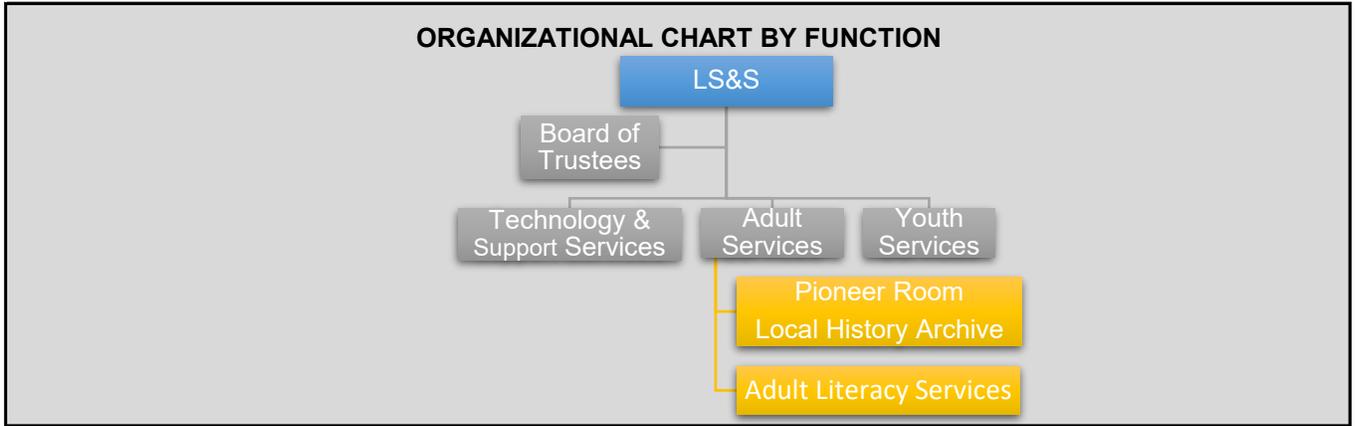
**Fiscal Year 2018/19**

<b><u>Library Operated by City Model:</u></b>	
Fiscal Year 2017/18 Adopted Library Budget	(\$3,670,055)
Projected 2018/19 Budget Increases:	
Salaries and Benefits	(64,955)
Maintenance and Operations	(3,615)
Fiscal Year 2018/19 Projected Library Budget	(3,738,625)
 <b><u>Library Operated by LS&amp;S Model:</u></b>	
Fiscal Year 2018/19 Proposed Library Budget	3,315,360
Fiscal Year 2018/19 Projected Library Savings	<b>(\$423,265)</b>

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**LIBRARY**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	24.0	24.0	24.0	0.0
Regular Part-Time (FTE)	0.8	0.8	1.5	0.0
Temporary Part-Time (FTE)	19.2	17.5	15.6	0.0
Department Total	<u>44.0</u>	<u>42.3</u>	<u>41.1</u>	<u>0.0</u>
<b>BUDGET:</b>				
Employee Services	2,528,668	2,539,992	2,789,830	340,535
Maintenance & Operations	336,334	347,835	335,315	2,552,965
Internal Service Charges	613,720	615,080	567,425	421,860
Allocations (Net)	<u>(5,615)</u>	<u>(23,060)</u>	<u>0</u>	<u>0</u>
Total Budget	<u>3,473,107</u>	<u>3,479,847</u>	<u>3,692,570</u>	<u>3,315,360</u>

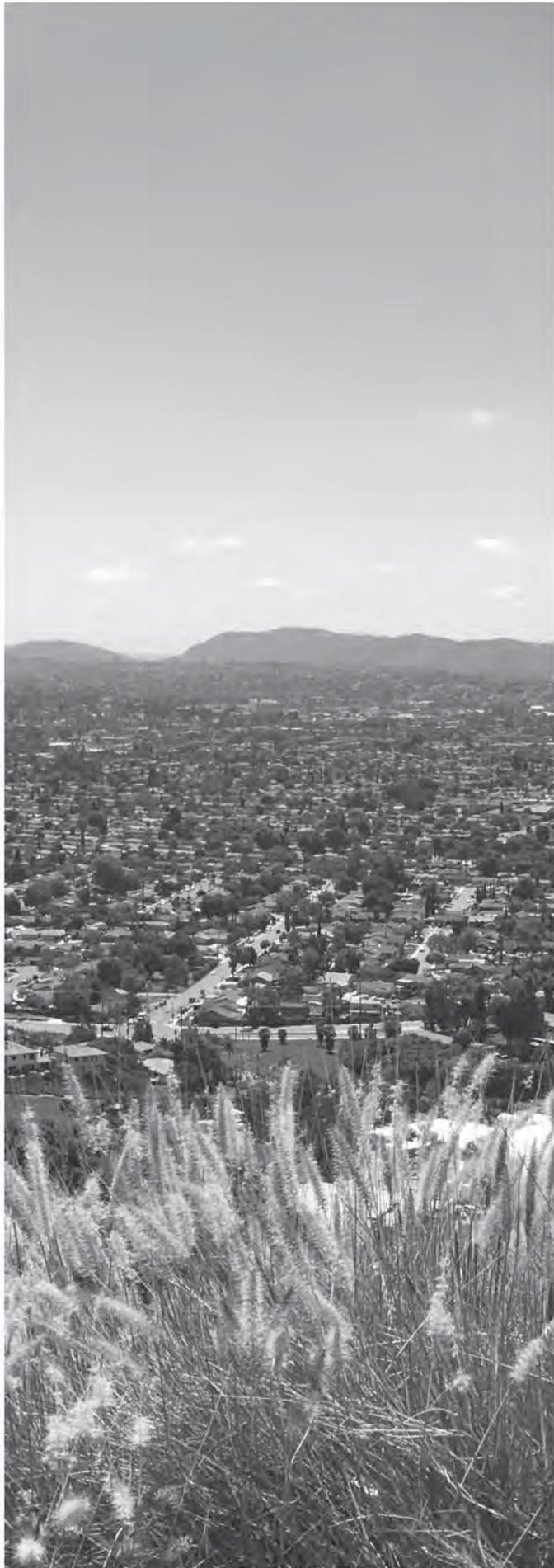


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-104</b>	<b>LIBRARY</b>				
5001	REGULAR FULL-TIME	1,388,950	1,424,881	1,528,145	0
5003	REGULAR PART TIME	40,451	40,182	79,215	0
5004	TEMPORARY PART-TIME	384,652	314,384	311,700	0
5020	OVERTIME	538	109	1,500	0
5025	OTHER EMPLOYEE OVERHEAD	62,733	59,050	65,310	0
5026	PERS-NORMAL COST	414,822	442,686	161,710	0
5029	PERS-UNFUNDED LIABILITY	0	0	340,535	340,535
5027	MEDICAL	195,690	221,106	248,600	0
5028	WORKERS' COMPENSATION	14,209	10,519	25,345	0
5030	FLEXIBLE BENEFITS	26,623	27,077	27,770	0
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>2,528,668</b>	<b>2,539,992</b>	<b>2,789,830</b>	<b>340,535</b>
5101	OFFICE/OPERATING SUPPLIES	53,103	61,267	26,400	0
5126	MAINTENANCE OF EQUIPMENT	62,358	79,302	103,235	0
5131	PROFESSIONAL SERVICES/CONTRACTS	23,396	21,632	24,200	2,545,000
5159	OTHER MAIL	2,691	2,613	2,000	0
5160	TRAINING AND MEETINGS	679	805	150	0
5162	DUES AND SUBSCRIPTIONS	7,220	7,169	7,325	0
5163	AUTO ALLOWANCE	5,164	5,130	5,100	0
5166	OTHER DUPLICATING	113	2,599	2,000	0
5167	ADVERTISING AND PRINTING	0	1,170	1,200	0
5170	UTILITIES	160,136	146,762	137,900	7,965
5173	OTHER TELEPHONE	1,020	792	1,015	0
5190	OTHER EXPENSE	2,000	1,000	5,500	0
5193	SOFTWARE	18,455	17,594	19,290	0
	<b>TOTAL, M &amp; O</b>	<b>336,334</b>	<b>347,835</b>	<b>335,315</b>	<b>2,552,965</b>
5125	BUILDING MAINTENANCE	235,900	240,835	252,775	143,975

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-104 LIBRARY</b>				
5164 FLEET SERVICES	14,230	10,710	9,780	0
5165 DUPLICATING	16,350	18,020	20,365	23,995
5172 TELECOMMUNICATIONS	27,410	31,080	31,120	33,745
5175 MAIL SERVICES	0	0	0	2,000
5178 NETWORK & SYSTEMS ADMINISTRATION	217,770	209,060	173,500	177,270
5183 INSURANCE	102,060	105,375	79,885	40,875
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>613,720</b>	<b>615,080</b>	<b>567,425</b>	<b>421,860</b>
<b>SUBTOTAL, LIBRARY</b>	<b>3,478,722</b>	<b>3,502,907</b>	<b>3,692,570</b>	<b>3,315,360</b>
5901 ALLOCATED IN	45,140	46,400	0	0
5902 ALLOCATED OUT	(50,755)	(69,460)	0	0
<b>TOTAL, LIBRARY</b>	<b>3,473,107</b>	<b>3,479,847</b>	<b>3,692,570</b>	<b>3,315,360</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**OLDER ADULT SERVICES**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

- Provide a welcoming and safe environment where older adults can participate in life-long learning instruction that impacts their daily lives
- Offer programs that provide socialization opportunities for those older adults who may not have friends or family to maintain a healthy balance between their nutrition and mental health
- Coordinate and provide space for other agency involvement, such as the Senior Service Council Escondido, OASIS, and Escondido Senior Enterprises
- Facilitate room rentals for the community and independent organizations, which generate revenues

**MAJOR BUDGET IMPACTS**

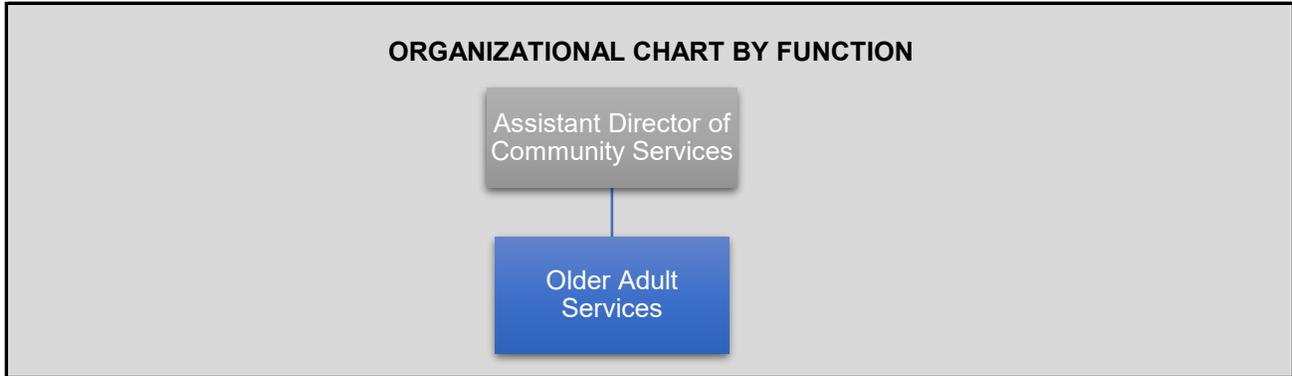
- Decrease in employee services is primarily due to one temporary part-time employee moving to the Recreation department 102
- Increase in M & O is due to a projected increase in the cost of utilities
- An ice machine is being added as capital outlay, which will be funded by the Joslyn Trust

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Increase in internal service charges is primarily due to an increase in building maintenance and telecommunications charges

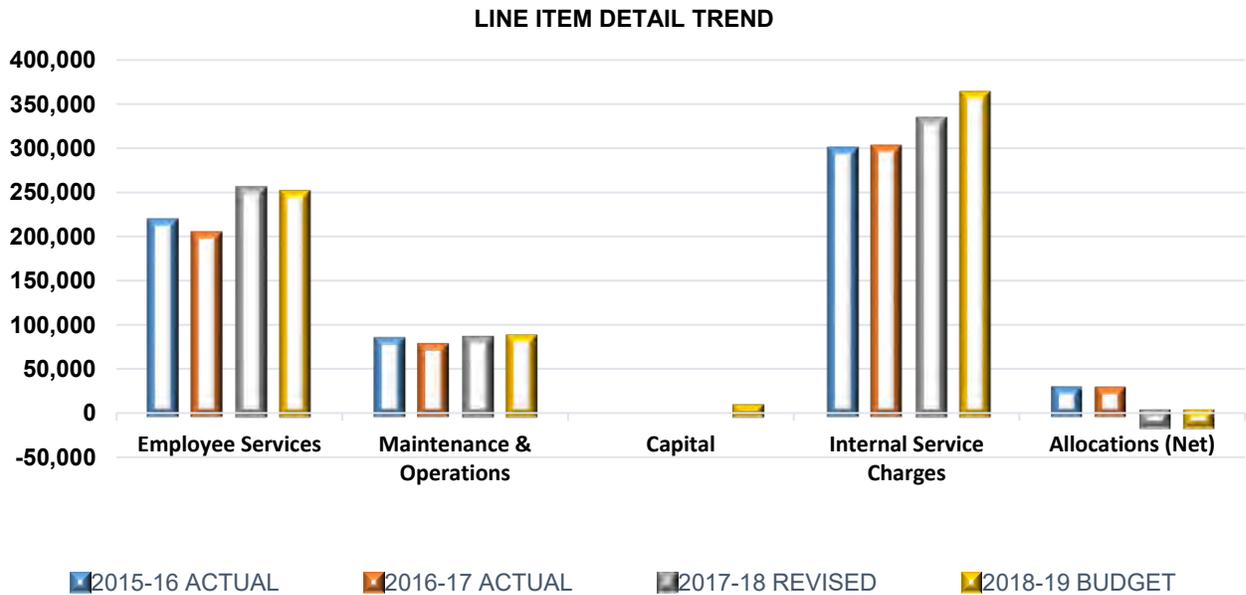
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**OLDER ADULT SERVICES**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	1.4	1.8	3.6	3.1
Department Total	<u>3.4</u>	<u>3.8</u>	<u>5.6</u>	<u>5.1</u>
<b>BUDGET:</b>				
Employee Services	215,812	201,203	252,350	247,585
Maintenance & Operations	81,443	74,679	83,165	84,620
Capital	0	0	0	6,000
Internal Service Charges	296,585	298,975	330,530	359,030
Allocations (Net)	25,638	25,220	(13,000)	(13,000)
Total Budget	<u>619,478</u>	<u>600,077</u>	<u>653,045</u>	<u>684,235</u>

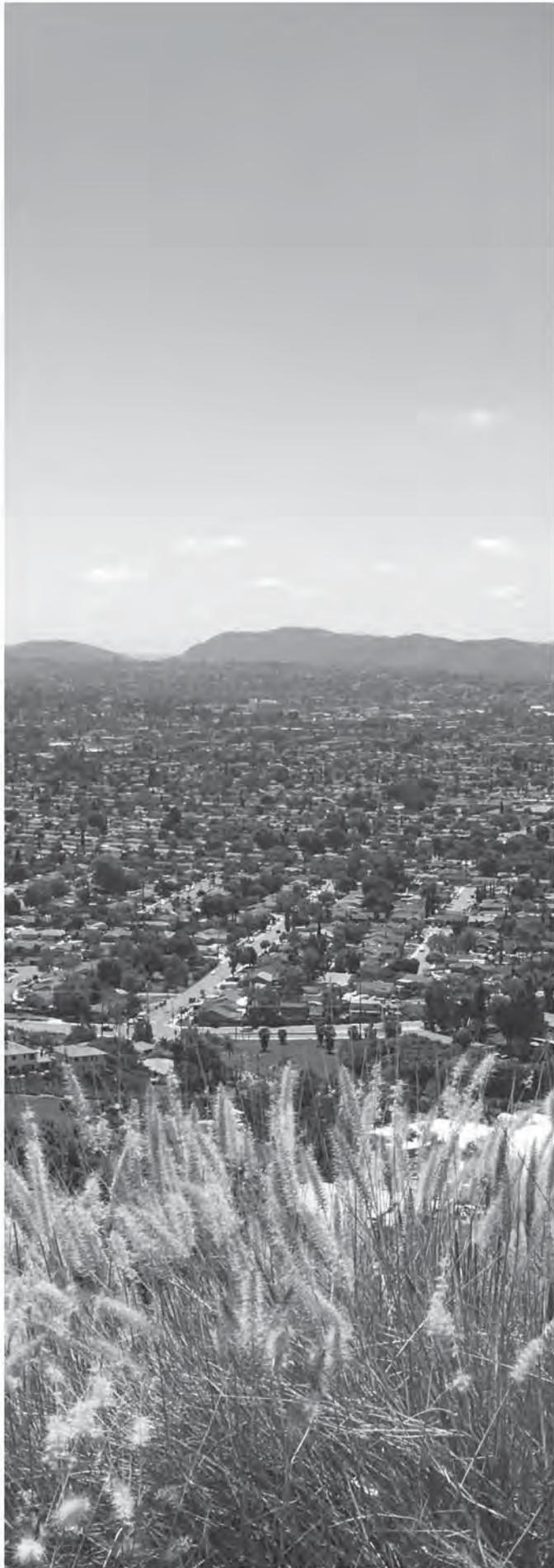


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-105 OLDER ADULT SERVICES</b>					
5001	REGULAR FULL-TIME	123,187	108,548	113,160	114,355
5003	REGULAR PART-TIME	2,124	0	0	0
5004	TEMPORARY PART-TIME	28,608	33,605	72,535	62,770
5020	OVERTIME	0	849	0	0
5025	OTHER EMPLOYEE OVERHEAD	5,711	4,751	5,995	5,860
5026	PERS-NORMAL COST	35,119	32,541	11,325	12,030
5029	PERS-UNFUNDED LIABILITY	0	0	24,570	28,980
5027	MEDICAL	15,384	10,127	10,855	10,925
5028	WORKERS' COMPENSATION	1,467	8,706	11,745	10,500
5030	FLEXIBLE BENEFITS	4,212	2,077	2,165	2,165
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>215,812</b>	<b>201,203</b>	<b>252,350</b>	<b>247,585</b>
5101	OFFICE/OPERATING SUPPLIES	5,905	8,662	7,500	7,500
5126	MAINTENANCE OF EQUIPMENT	60	60	950	950
5131	PROFESSIONAL SERVICES/CONTRACTS	7,026	3,712	8,190	8,590
5160	TRAINING AND MEETINGS	265	105	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	614	1,491	865	900
5170	UTILITIES	59,643	52,719	56,330	59,330
5173	OTHER TELEPHONE	0	0	200	200
5525	LOAN PRINCIPAL EXPENSE	7,931	7,931	7,930	5,950
<b>TOTAL, M &amp; O</b>		<b>81,443</b>	<b>74,679</b>	<b>83,165</b>	<b>84,620</b>
5209	OTHER CAPITAL OUTLAY	0	0	0	6,000
<b>TOTAL, CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
5125	BUILDING MAINTENANCE	258,100	255,375	287,005	312,325
5165	DUPLICATING	8,655	9,530	10,375	12,380
5172	TELECOMMUNICATIONS	11,020	12,320	12,705	15,595

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-105 OLDER ADULT SERVICES</b>				
5175 MAIL SERVICES	670	655	330	160
5178 NETWORK & SYSTEMS ADMINISTRATION	6,710	9,245	9,655	9,720
5183 INSURANCE	11,430	11,850	10,460	8,850
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>296,585</b>	<b>298,975</b>	<b>330,530</b>	<b>359,030</b>
<b>SUBTOTAL, OLDER ADULT SERVICES</b>	<b>593,840</b>	<b>574,858</b>	<b>666,045</b>	<b>697,235</b>
5901 ALLOCATED IN	36,590	36,590	0	0
5902 ALLOCATED OUT	(10,952)	(11,370)	(13,000)	(13,000)
<b>TOTAL, OLDER ADULT SERVICES</b>	<b>619,478</b>	<b>600,077</b>	<b>653,045</b>	<b>684,235</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**SENIOR NUTRITION CENTER**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

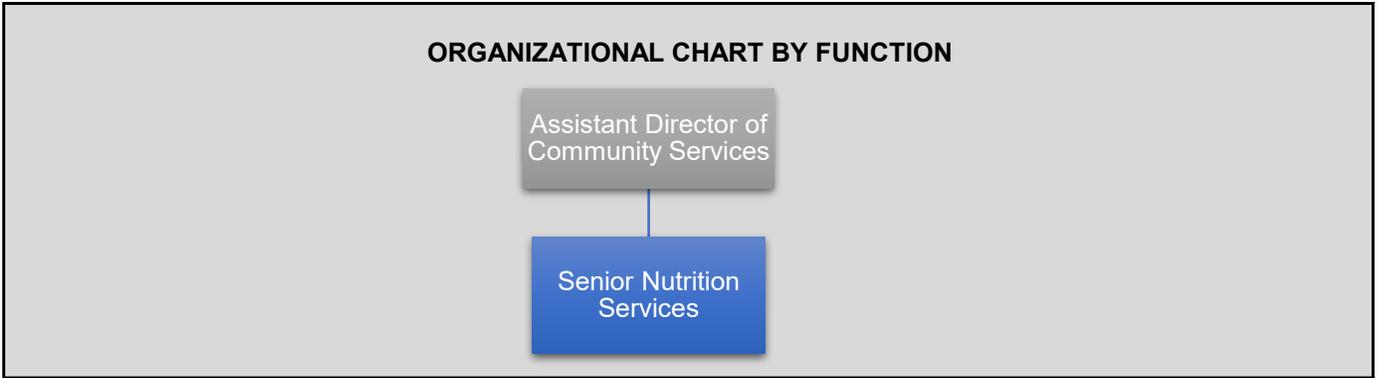
- Serve a nutritious, well-balanced meal to low to moderate income adults, 60 years and older, Monday through Friday throughout the year
- Provide transportation for older adults to access the nutrition program and other senior services to encourage the maintenance of both physical and mental health for the senior population
- Develop partnerships that benefit the older adult community

**MAJOR BUDGET IMPACTS**

- Increase in employee services is primarily due to increase in PERS costs
- M & O increase is due to increases in meal & delivery and transportation contract costs. These costs will be offset with \$9,100 from the Joslyn Trust
- Decrease in telecommunications internal service charges
- Increase in amount allocated out to CDBG capital projects

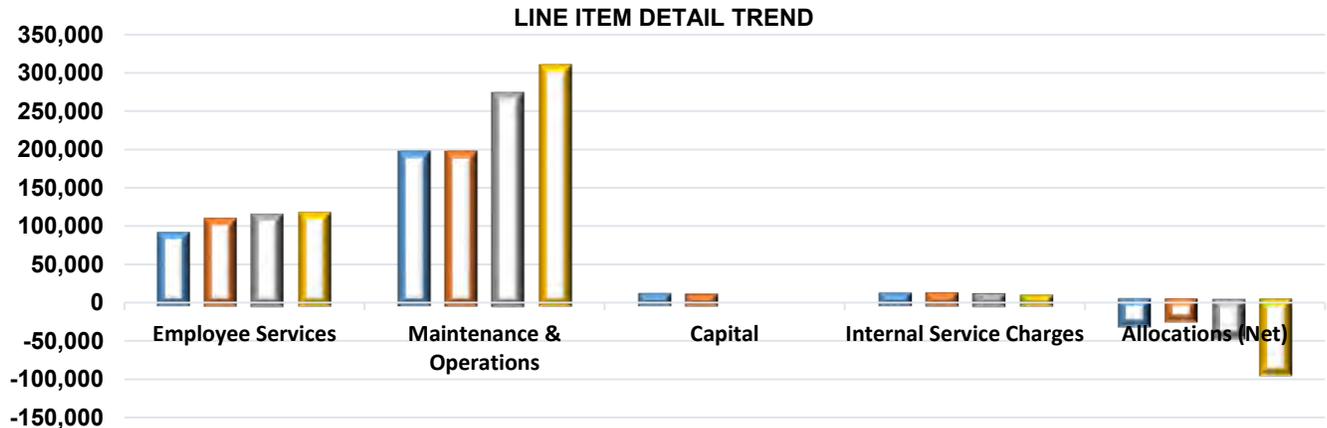
**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Department Summary**

**SENIOR NUTRITION CENTER**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	0.6	0.6	0.6
Department Total	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>
<b>BUDGET:</b>				
Employee Services	86,258	104,774	111,035	112,520
Maintenance & Operations	191,988	192,047	268,965	305,105
Capital	6,741	6,279	0	0
Internal Service Charges	7,660	7,780	7,380	5,050
Allocations (Net)	<u>(27,377)</u>	<u>(20,598)</u>	<u>(42,115)</u>	<u>(90,720)</u>
Total Budget	<u>265,270</u>	<u>290,282</u>	<u>345,265</u>	<u>331,955</u>



2015-16 ACTUAL

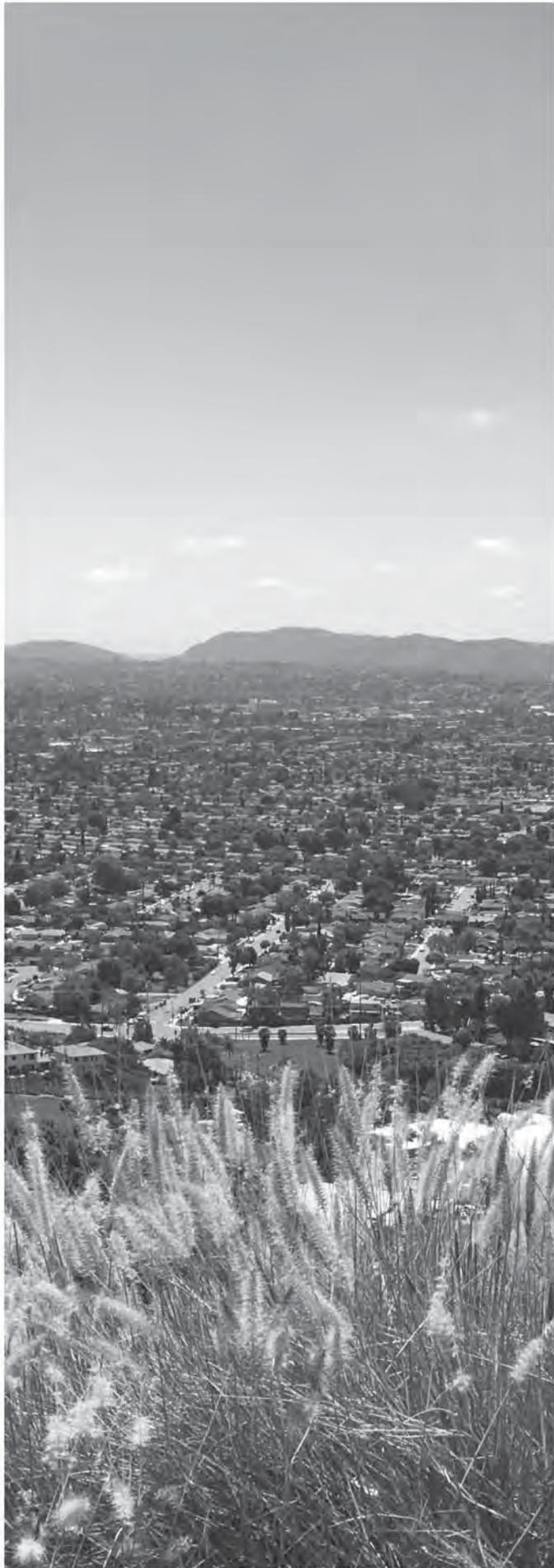
2016-17 ACTUAL

2017-18 REVISED

2018-19 BUDGET

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-107 SENIOR NUTRITION CENTER</b>				
5001 REGULAR FULL-TIME	51,484	63,621	64,515	63,515
5004 TEMPORARY PART-TIME	11,159	11,049	11,770	12,125
5025 OTHER EMPLOYEE OVERHEAD	3,165	2,746	2,415	2,405
5026 PERS-NORMAL COST	14,872	19,128	6,470	6,680
5029 PERS-UNFUNDED LIABILITY	0	0	14,040	16,095
5027 MEDICAL	5,080	7,784	10,855	10,925
5028 WORKERS' COMPENSATION	497	447	970	775
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>86,258</b>	<b>104,774</b>	<b>111,035</b>	<b>112,520</b>
5101 OFFICE/OPERATING SUPPLIES	7,951	9,016	9,720	9,555
5126 MAINTENANCE OF EQUIPMENT	1,792	2,149	3,700	3,700
5131 PROFESSIONAL SERVICES/CONTRACTS	178,286	177,132	250,765	286,750
5160 TRAINING AND MEETINGS	0	0	800	800
5190 OTHER EXPENSE	3,959	3,750	3,980	4,300
<b>TOTAL, M &amp; O</b>	<b>191,988</b>	<b>192,047</b>	<b>268,965</b>	<b>305,105</b>
5209 OTHER CAPITAL OUTLAY	6,741	6,279	0	0
<b>TOTAL, CAPITAL</b>	<b>6,741</b>	<b>6,279</b>	<b>0</b>	<b>0</b>
5172 TELECOMMUNICATIONS	3,480	3,080	3,175	815
5178 NETWORK & SYSTEMS ADMINISTRATION	1,340	1,335	1,395	1,405
5183 INSURANCE	2,840	3,365	2,810	2,830
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>7,660</b>	<b>7,780</b>	<b>7,380</b>	<b>5,050</b>
<b>SUBTOTAL, SENIOR NUTRITION CENTER</b>	<b>292,647</b>	<b>310,880</b>	<b>387,380</b>	<b>422,675</b>
5901 ALLOCATED IN	0	19,445	0	0
5902 ALLOCATED OUT	(27,377)	(40,043)	(42,115)	(90,720)
<b>TOTAL, SENIOR NUTRITION CENTER</b>	<b>265,270</b>	<b>290,282</b>	<b>345,265</b>	<b>331,955</b>





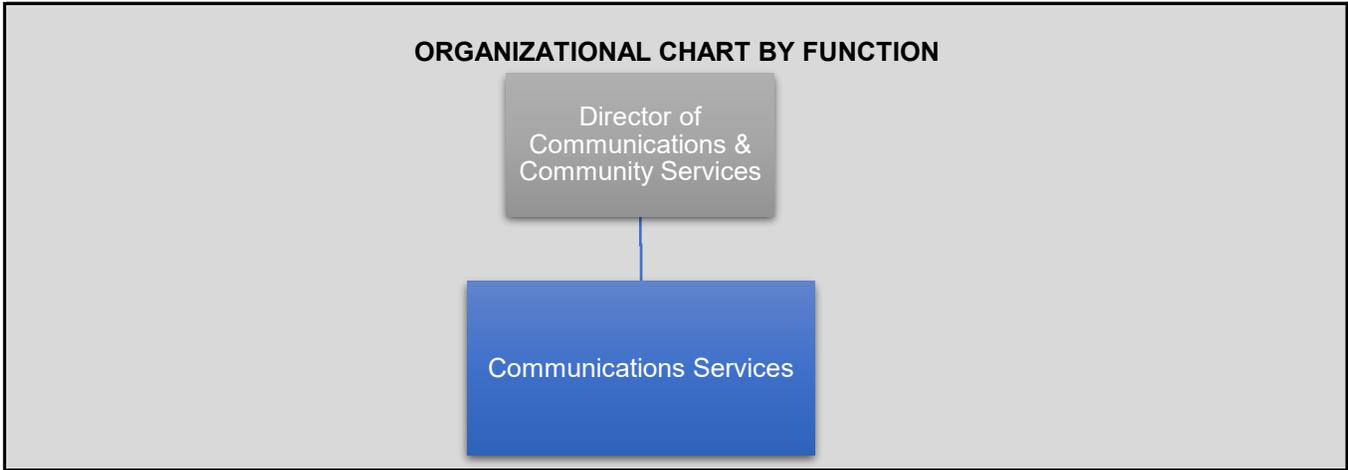
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

Analyst and Tourism & Marketing Administrator positions were transferred in from the City Manager's office

- M & O costs are primarily related to Visit Escondido and Communications costs transferred in from the City Manager's department
- Allocations out are related to time spent on priorities related to Water and Wastewater

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

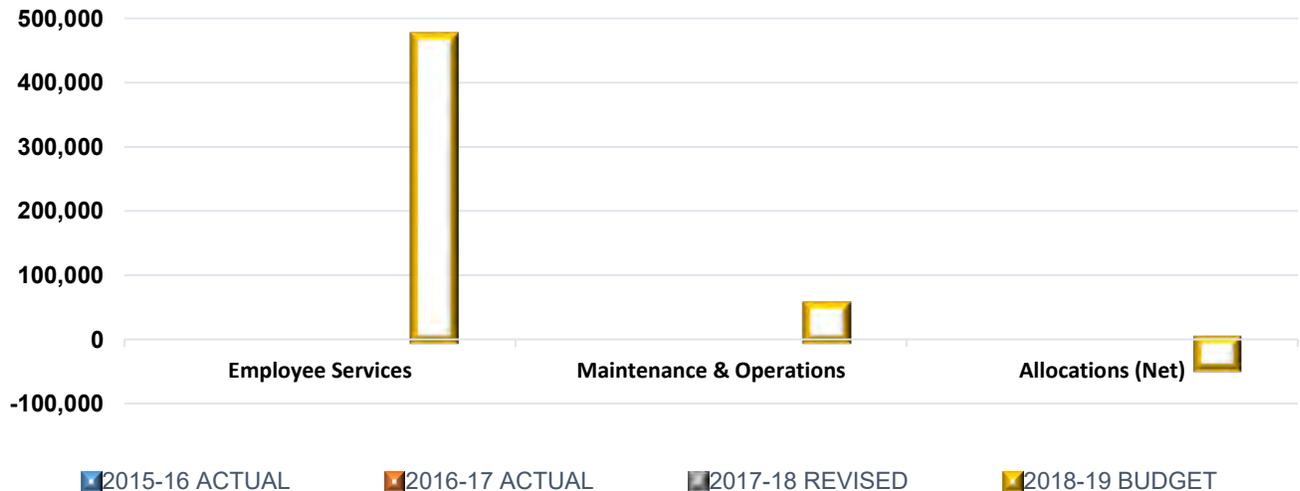
**COMMUNICATIONS**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	0.0	0.0	0.0	4.0
<b>BUDGET:</b>				
Employee Services	0	0	0	470,610
Maintenance & Operations	0	0	0	53,615
Allocations (Net)	0	0	0	(43,685)
<b>Total Budget</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>480,540</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-110 COMMUNICATIONS</b>				
5001 REGULAR FULL-TIME	0	0	0	307,615
5025 OTHER EMPLOYEE OVERHEAD	0	0	0	10,675
5026 PERS-NORMAL COST	0	0	0	32,360
5029 PERS-UNFUNDED LIABILITY	0	0	0	77,955
5027 MEDICAL	0	0	0	23,275
5028 WORKERS' COMPENSATION	0	0	0	1,325
5030 FLEXIBLE BENEFITS	0	0	0	17,405
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>470,610</b>
5101 OFFICE/OPERATING SUPPLIES	0	0	0	2,000
5131 PROFESSIONAL SERVICES/CONTRACTS	0	0	0	13,300
5160 TRAINING AND MEETINGS	0	0	0	5,500
5162 DUES AND SUBSCRIPTIONS	0	0	0	1,975
5163 AUTO ALLOWANCE	0	0	0	5,100
5167 ADVERTISING AND PRINTING	0	0	0	25,140
5173 OTHER TELEPHONE	0	0	0	600
<b>TOTAL, M &amp; O</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,615</b>
<b>SUBTOTAL, COMMUNICATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>524,225</b>
5902 ALLOCATED OUT	0	0	0	(43,685)
<b>TOTAL, COMMUNICATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>480,540</b>

CITY OF ESCONDIDO  
FY 2018-19 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 liaison 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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

all development proposals with the City's General Plan, zoning, subdivision, and environmental ordinances.

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

**DEPARTMENT PRIORITIES**

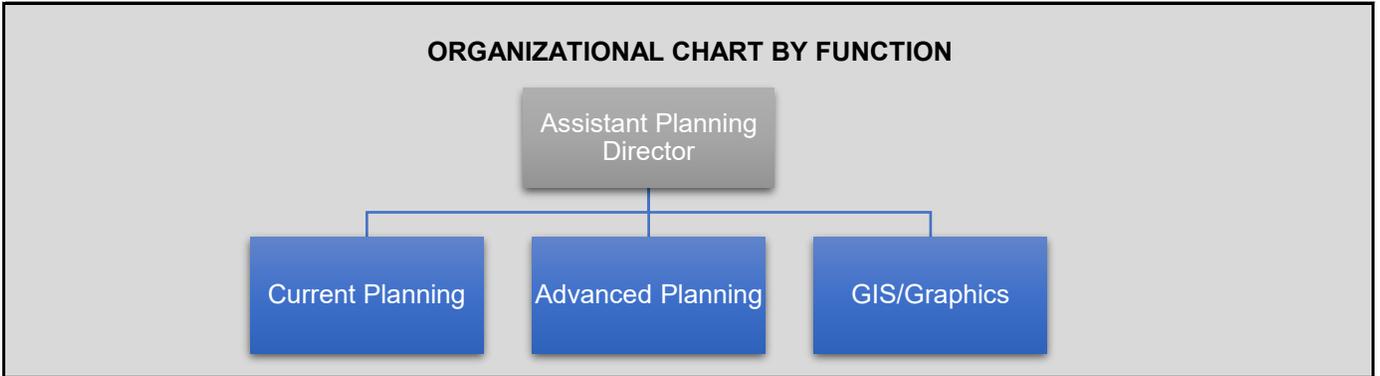
- Process land use entitlements
- Maintain and amend the General Plan and Zoning Code
- Process environmental clearance for private projects, City Capital Improvement Programs and other public projects
- Implement the comprehensive update to the City's General Plan and related documents and ordinances
- Participate in special planning projects, including annexations, census, staffing boards, commissions and SANDAG
- Provide assistance to other departments for preparation of various Master Plans and Economic Development programs

**MAJOR BUDGET IMPACTS**

- Increase in M & O primarily due to consulting services for Sager Ranch development proposal, which is offset by reimbursement from project proponent
- Decrease in internal service charges, primarily duplicating and mail services
- Increase in allocations out due to increase in budget subtotal

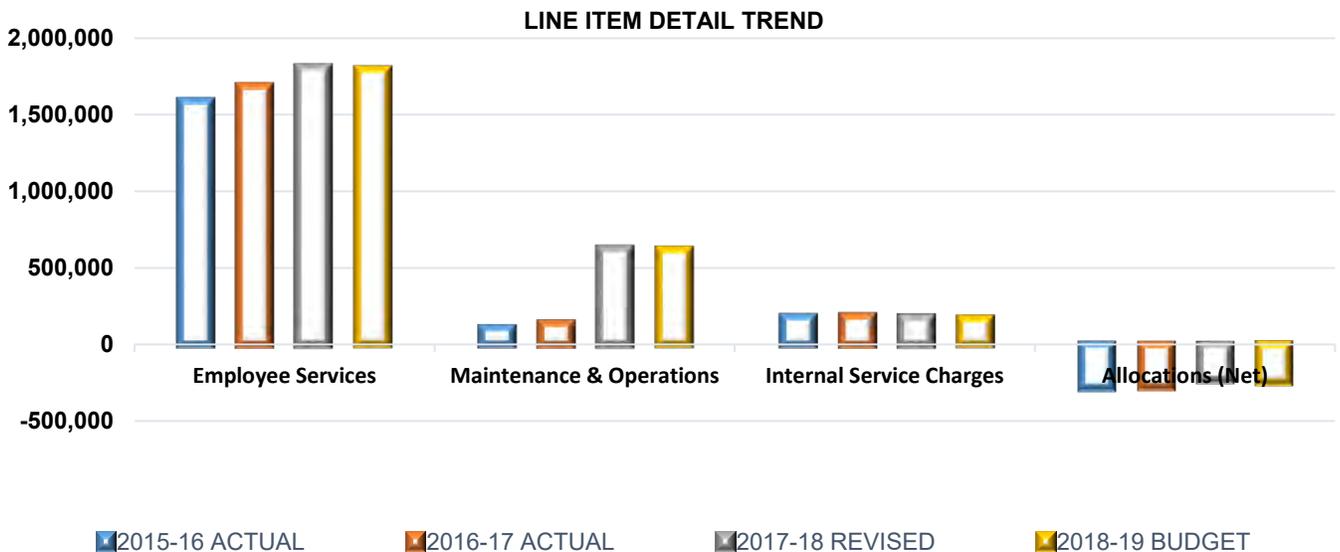
**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Department Summary**

**PLANNING**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	14.0	15.0	15.0	15.0
Regular Part-Time (FTE)	0.5	0.5	0.5	0.5
Temporary Part-Time (FTE)	0.1	0.1	0.9	0.9
Department Total	<u>14.6</u>	<u>15.6</u>	<u>16.4</u>	<u>16.4</u>
<b>BUDGET:</b>				
Employee Services	1,588,685	1,683,420	1,803,940	1,796,015
Maintenance & Operations	108,044	138,789	626,825	618,685
Internal Service Charges	181,275	187,500	180,125	169,950
Allocations (Net)	<u>(283,865)</u>	<u>(276,440)</u>	<u>(229,620)</u>	<u>(246,400)</u>
Total Budget	<u>1,594,140</u>	<u>1,733,269</u>	<u>2,381,270</u>	<u>2,338,250</u>

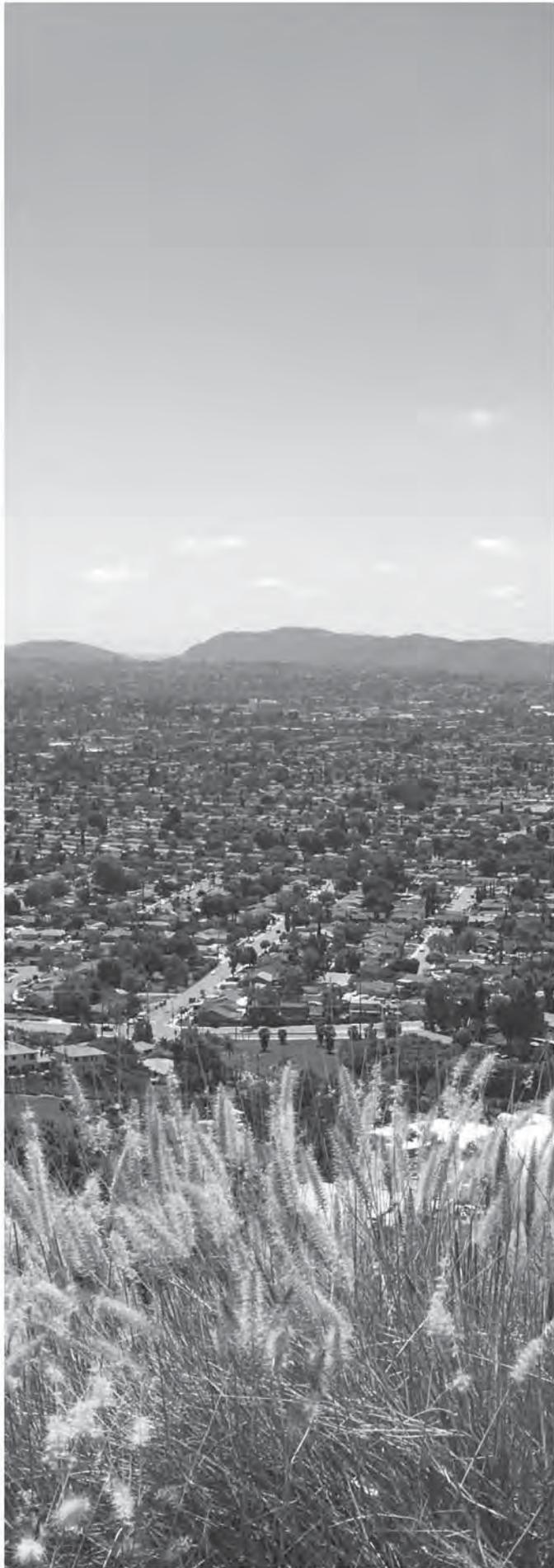


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-200 PLANNING</b>					
5001	REGULAR FULL-TIME	1,028,023	1,043,388	1,092,390	1,061,115
5003	REGULAR PART-TIME	24,573	25,270	25,150	26,065
5004	TEMPORARY PART-TIME	1,775	0	17,800	18,610
5020	OVERTIME	1,209	59	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	36,210	35,647	37,320	37,265
5026	PERS-NORMAL COST	278,240	317,584	113,060	114,370
5029	PERS-UNFUNDED LIABILITY	0	0	243,870	271,405
5027	MEDICAL	147,356	158,712	171,080	180,620
5028	WORKERS' COMPENSATION	38,224	65,636	62,060	45,375
5030	FLEXIBLE BENEFITS	33,075	37,124	39,210	39,190
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,588,685</b>	<b>1,683,420</b>	<b>1,803,940</b>	<b>1,796,015</b>
5101	OFFICE/OPERATING SUPPLIES	7,068	8,851	9,300	10,300
5126	MAINTENANCE OF EQUIPMENT	3,529	4,195	4,900	5,900
5131	PROFESSIONAL SERVICES/CONTRACTS	68,281	96,606	575,625	559,765
5160	TRAINING AND MEETINGS	1,614	1,224	6,000	9,400
5161	MILEAGE REIMBURSEMENT	0	182	500	500
5162	DUES AND SUBSCRIPTIONS	2,968	2,122	3,000	3,000
5163	AUTO ALLOWANCE	5,223	5,920	5,100	5,100
5167	ADVERTISING AND PRINTING	10,232	8,086	10,000	10,000
5173	OTHER TELEPHONE	950	1,084	1,500	1,500
5193	SOFTWARE	8,180	7,235	8,400	10,720
5194	MINOR OFFICE EQUIPMENT	0	3,283	2,500	2,500
<b>TOTAL, M &amp; O</b>		<b>108,044</b>	<b>138,789</b>	<b>626,825</b>	<b>618,685</b>
5125	BUILDING MAINTENANCE	76,275	79,865	68,955	68,575
5164	FLEET SERVICES	3,115	3,515	3,125	3,125
5165	DUPLICATING	23,040	20,025	24,030	17,225

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-200 PLANNING</b>				
5172 TELECOMMUNICATIONS	7,055	8,130	8,095	8,395
5175 MAIL SERVICES	15,605	18,740	18,995	15,240
5178 NETWORK & SYSTEMS ADMINISTRATION	29,365	29,150	31,820	32,020
5183 INSURANCE	26,820	28,075	25,105	25,370
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>181,275</b>	<b>187,500</b>	<b>180,125</b>	<b>169,950</b>
<b>SUBTOTAL, PLANNING</b>	<b>1,878,005</b>	<b>2,009,709</b>	<b>2,610,890</b>	<b>2,584,650</b>
5902 ALLOCATED OUT	(283,865)	(276,440)	(229,620)	(246,400)
<b>TOTAL, PLANNING</b>	<b>1,594,140</b>	<b>1,733,269</b>	<b>2,381,270</b>	<b>2,338,250</b>



## CODE ENFORCEMENT



### DESCRIPTION

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

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

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

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

### DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

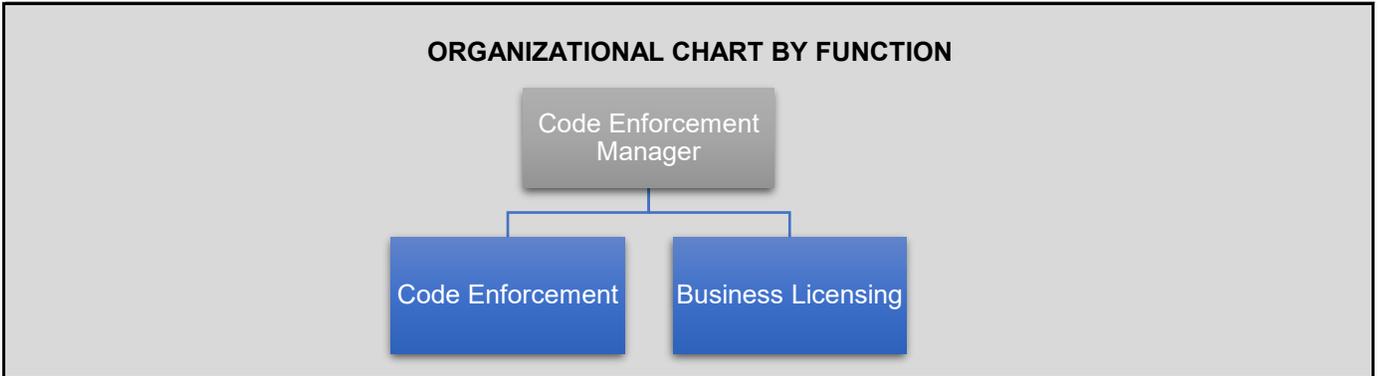
- Responsible for the identification and reporting of graffiti on commercial and private property throughout the City for compliance with the Escondido Municipal Code
- Implement the City Council Action Plan priorities relating to community improvement
- Management of, and liaise with retail management staff in the enforcement of the Abandoned Shopping Cart Collection Program
- Partner with the Police Department and Public Works Department as a member of the Neighborhood Transformation Program

**MAJOR BUDGET IMPACTS**

- Decrease in employee services and allocations out is primarily due to elimination of Code Enforcement Associate position
- Increase in M & O for field laptop replacements and training & meeting costs to maintain professional standards
- Decrease in internal service charges is primarily due to decrease in radio communications, mail services, and general liability insurance charges

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

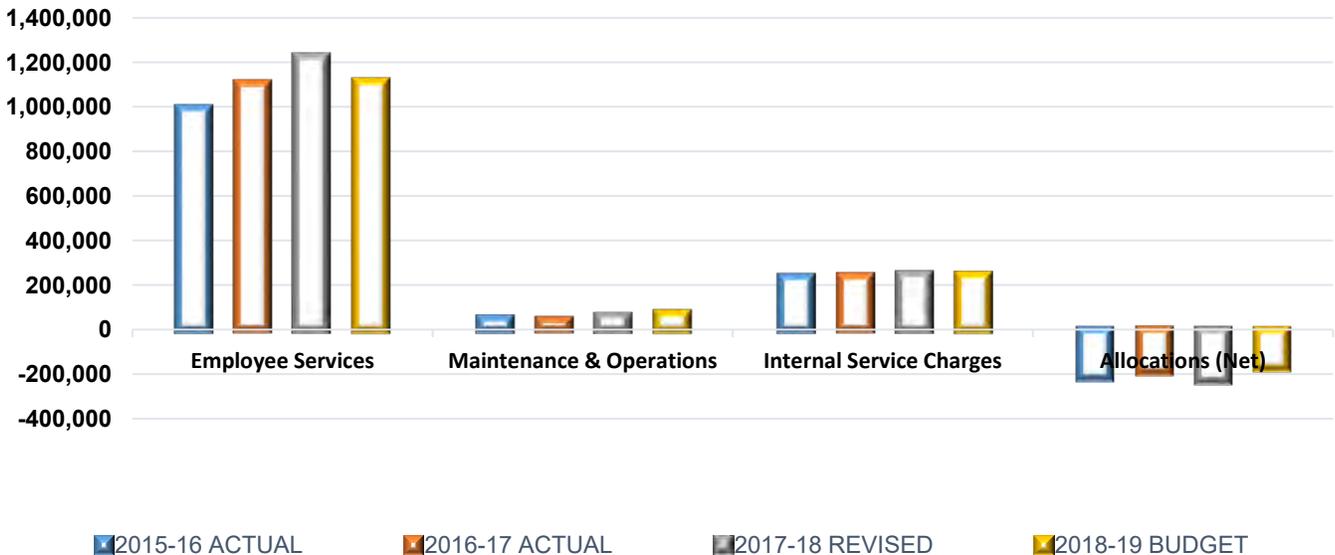
**CODE ENFORCEMENT**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	11.0	11.0	11.0	10.0
Temporary Part-Time (FTE)	5.2	5.7	5.2	5.3
Department Total	<u>16.2</u>	<u>16.7</u>	<u>16.2</u>	<u>15.3</u>
<b>BUDGET:</b>				
Employee Services	992,159	1,101,550	1,221,385	1,111,500
Maintenance & Operations	51,278	42,994	63,610	76,125
Internal Service Charges	238,975	239,230	250,185	247,270
Allocations (Net)	<u>(217,080)</u>	<u>(191,216)</u>	<u>(229,375)</u>	<u>(171,540)</u>
Total Budget	<u>1,065,332</u>	<u>1,192,558</u>	<u>1,305,805</u>	<u>1,263,355</u>

**LINE ITEM DETAIL TREND**

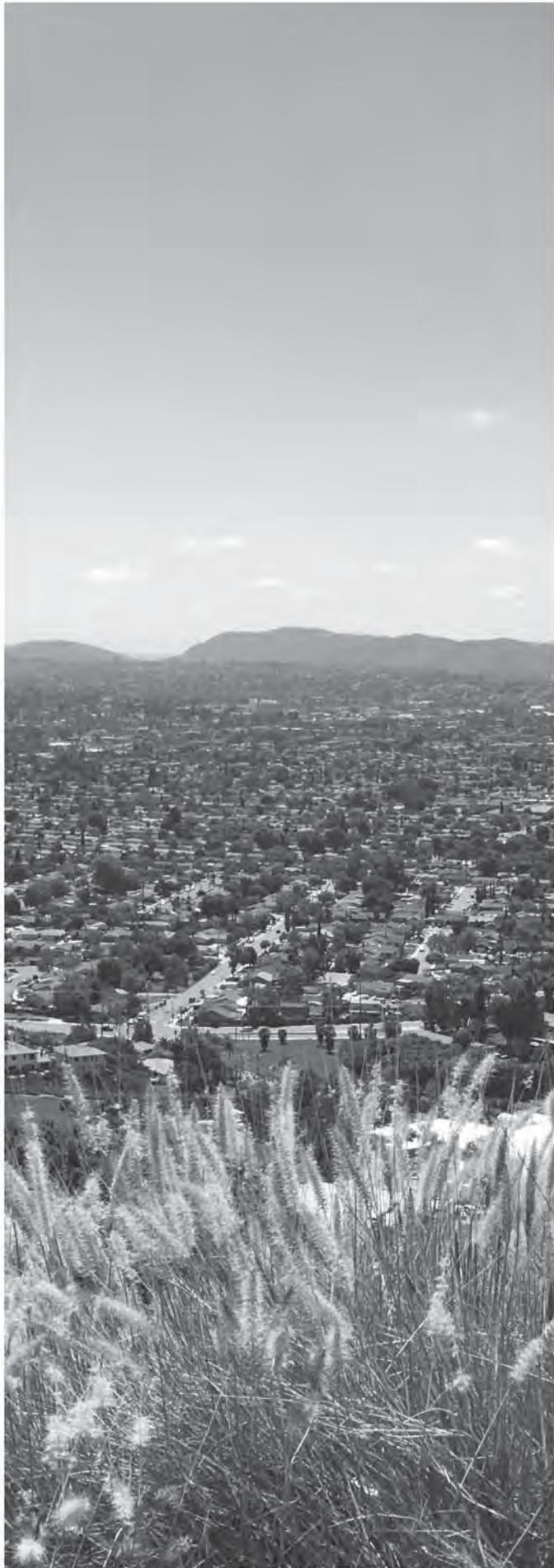


**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-250</b>	<b>CODE ENFORCEMENT</b>				
5001	REGULAR FULL-TIME	560,817	647,722	692,355	605,880
5004	TEMPORARY PART-TIME	104,893	74,635	104,475	106,840
5020	OVERTIME	0	0	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	27,737	28,964	29,695	26,250
5026	PERS-NORMAL COST	166,895	181,002	69,530	63,735
5029	PERS-UNFUNDED LIABILITY	0	0	149,145	153,780
5027	MEDICAL	62,677	82,523	86,315	81,395
5028	WORKERS' COMPENSATION	57,715	75,326	76,140	62,395
5030	FLEXIBLE BENEFITS	11,424	11,378	11,730	9,225
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>992,159</b>	<b>1,101,550</b>	<b>1,221,385</b>	<b>1,111,500</b>
5101	OFFICE/OPERATING SUPPLIES	14,486	11,758	12,200	12,200
5126	MAINTENANCE OF EQUIPMENT	1,599	1,468	3,000	10,500
5131	PROFESSIONAL SERVICES/CONTRACTS	2,981	2,573	10,115	9,615
5160	TRAINING AND MEETINGS	1,845	1,339	5,665	10,490
5162	DUES AND SUBSCRIPTIONS	1,420	1,035	1,850	1,850
5167	ADVERTISING AND PRINTING	403	951	2,000	2,000
5173	OTHER TELEPHONE	13,985	8,239	10,000	10,000
5193	SOFTWARE	14,560	13,122	13,780	14,470
5194	MINOR OFFICE EQUIPMENT	0	2,509	5,000	5,000
	<b>TOTAL, M &amp; O</b>	<b>51,278</b>	<b>42,994</b>	<b>63,610</b>	<b>76,125</b>
5125	BUILDING MAINTENANCE	45,400	46,355	46,680	46,950
5164	FLEET SERVICES	49,800	50,285	52,465	52,465
5165	DUPLICATING	10,005	8,625	7,300	8,225
5172	TELECOMMUNICATIONS	5,645	6,500	6,475	6,715
5174	RADIO COMMUNICATIONS	4,365	6,140	18,585	17,165
5175	MAIL SERVICES	42,995	42,585	44,800	43,015
5178	NETWORK & SYSTEMS ADMINISTRATION	41,895	40,265	42,080	42,405

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-250 CODE ENFORCEMENT</b>				
5183 INSURANCE	38,870	38,475	31,800	30,330
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>238,975</b>	<b>239,230</b>	<b>250,185</b>	<b>247,270</b>
<b>SUBTOTAL, CODE ENFORCEMENT</b>	<b>1,282,412</b>	<b>1,383,774</b>	<b>1,535,180</b>	<b>1,434,895</b>
5901 ALLOCATED IN	0	5,505	0	0
5902 ALLOCATED OUT	(217,080)	(196,721)	(229,375)	(171,540)
<b>TOTAL, CODE ENFORCEMENT</b>	<b>1,065,332</b>	<b>1,192,558</b>	<b>1,305,805</b>	<b>1,263,355</b>



## BUILDING



### DESCRIPTION

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

### 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

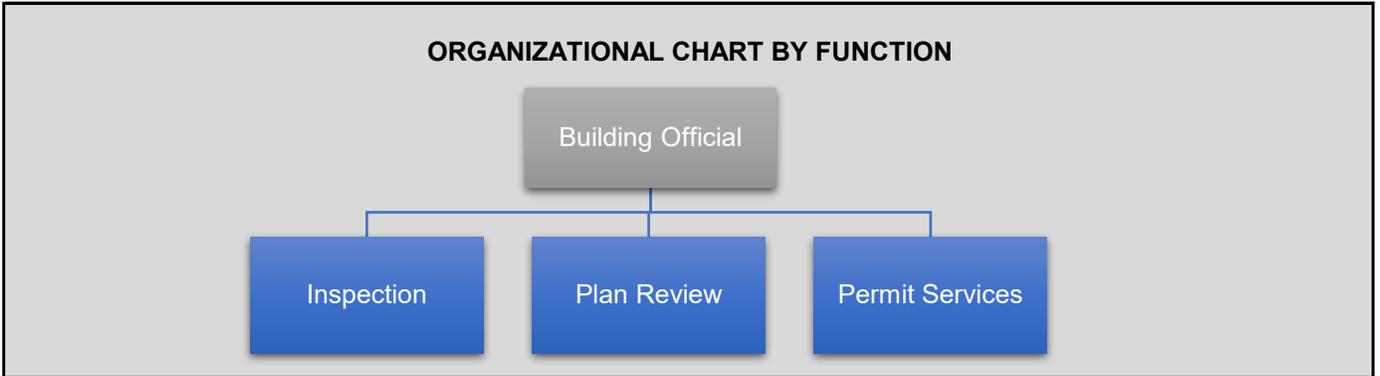
- Inspect new construction, as well as remodeled buildings, ensuring that the buildings meet minimum health and safety standards
- Issue building permits to the public

### MAJOR BUDGET IMPACTS

- Increase in employee services due to increase in PERS costs. In addition, temporary part-time inspector was added to meet customer service expectations during periods of high inspection volume, preventing holdovers.
- Increase in M & O is primarily for Esgil/Plan check services (which is offset with developer revenue) and laptops for inspectors in the field
- Increase in internal services is due to increases in building maintenance and duplicating charges
- Increase in allocations out due to change in percent of M & O and internal service charges allocated out to water and wastewater to be consistent with percent of employee services allocated out

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**BUILDING**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	7.0	8.0	8.0	8.0
Temporary Part-Time (FTE)	0.6	0.0	0.0	0.7
Department Total	<u>7.6</u>	<u>8.0</u>	<u>8.0</u>	<u>8.7</u>
<b>BUDGET:</b>				
Employee Services	809,367	914,823	994,520	997,620
Maintenance & Operations	139,636	147,170	157,040	213,470
Internal Service Charges	117,010	121,225	116,170	120,390
Allocations (Net)	<u>(190,600)</u>	<u>(228,660)</u>	<u>(252,250)</u>	<u>(260,610)</u>
Total Budget	<u>875,413</u>	<u>954,558</u>	<u>1,015,480</u>	<u>1,070,870</u>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

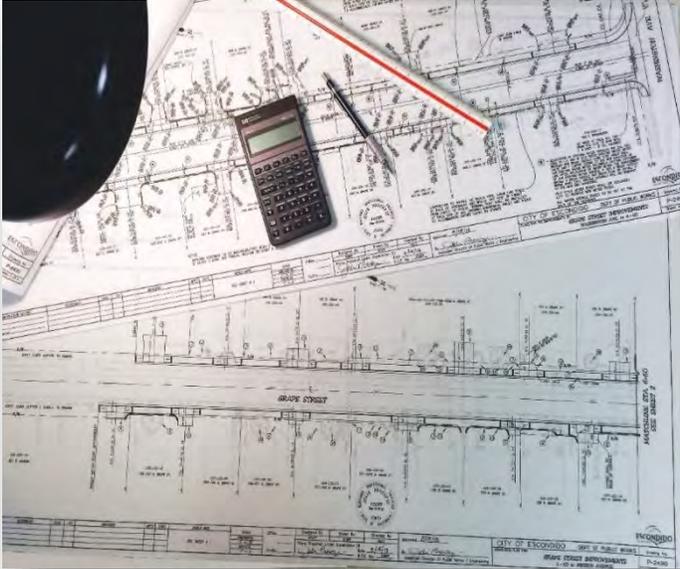
	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-300 BUILDING</b>				
5001 REGULAR FULL-TIME	509,759	578,580	624,575	601,890
5004 TEMPORARY PART-TIME	12,108	4,890	0	13,320
5020 OVERTIME	2,910	844	5,000	5,000
5025 OTHER EMPLOYEE OVERHEAD	17,522	19,299	20,630	20,225
5026 PERS-NORMAL COST	146,030	172,353	63,035	63,320
5029 PERS-UNFUNDED LIABILITY	0	0	134,630	150,140
5027 MEDICAL	84,671	87,531	92,940	97,275
5028 WORKERS' COMPENSATION	23,919	37,211	38,630	33,875
5030 FLEXIBLE BENEFITS	12,448	14,115	15,080	12,575
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>809,367</b>	<b>914,823</b>	<b>994,520</b>	<b>997,620</b>
5101 OFFICE/OPERATING SUPPLIES	7,232	13,425	7,800	7,800
5126 MAINTENANCE OF EQUIPMENT	3,054	2,194	3,300	3,300
5131 PROFESSIONAL SERVICES/CONTRACTS	115,171	116,409	116,200	166,200
5160 TRAINING AND MEETINGS	2,858	2,614	11,600	11,600
5162 DUES AND SUBSCRIPTIONS	710	1,403	1,950	1,950
5167 ADVERTISING AND PRINTING	166	127	1,500	1,500
5173 OTHER TELEPHONE	3,167	3,069	4,300	3,100
5193 SOFTWARE	7,280	6,092	6,340	6,720
5194 MINOR OFFICE EQUIPMENT	0	1,836	4,050	11,300
<b>TOTAL, M &amp; O</b>	<b>139,636</b>	<b>147,170</b>	<b>157,040</b>	<b>213,470</b>
5125 BUILDING MAINTENANCE	47,340	48,460	43,115	53,235
5164 FLEET SERVICES	22,175	22,735	23,285	23,285
5165 DUPLICATING	5,735	7,655	9,200	2,915
5172 TELECOMMUNICATIONS	4,230	4,875	4,855	5,040
5175 MAIL SERVICES	1,615	1,910	2,885	2,660
5178 NETWORK & SYSTEMS ADMINISTRATION	16,105	15,985	15,290	15,455

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-300</b>	<b>BUILDING</b>				
5183	INSURANCE	19,810	19,605	17,540	17,800
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>117,010</b>	<b>121,225</b>	<b>116,170</b>	<b>120,390</b>
	<b>SUBTOTAL, BUILDING</b>	<b>1,066,014</b>	<b>1,183,218</b>	<b>1,267,730</b>	<b>1,331,480</b>
5902	ALLOCATED OUT	(190,600)	(228,660)	(252,250)	(260,610)
	<b>TOTAL, BUILDING</b>	<b>875,413</b>	<b>954,558</b>	<b>1,015,480</b>	<b>1,070,870</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**ENGINEERING**



**DESCRIPTION**

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

**ADMINISTRATION**

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

work environment that encourages innovation and partnership.

**DESIGN**

The Design Division consists of three staff members responsible for in-house design, management of consultants, and bid procurement for a wide variety of Capital Improvement Program (CIP) projects. Designs recently completed include East Valley Pkwy Widening, Multi-Neighborhood Street Lighting, and Street Resurfacing. Nine other major projects are under design.

**LAND DEVELOPMENT**

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

**TRANSPORTATION**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

traffic-safety related requests per year. In addition, design has been completed for two new traffic signals and the Missing Link Bicycle Project.

**FIELD ENGINEERING**

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

**REAL PROPERTY**

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

**LANDSCAPE MAINTENANCE DISTRICTS**

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

**DEPARTMENT PRIORITIES**

- Continue to streamline the development process through process improvements and pilot programs, such as the expedited plan check pilot program
- Implement the pavement management plan by resurfacing 5% of the City street inventory
- Complete design of five major Capital Improvement projects
- Provide timely and efficient construction inspection services for over \$9-Million in Capital Improvement Projects and thirty development projects currently under construction throughout the City

**MAJOR BUDGET IMPACTS**

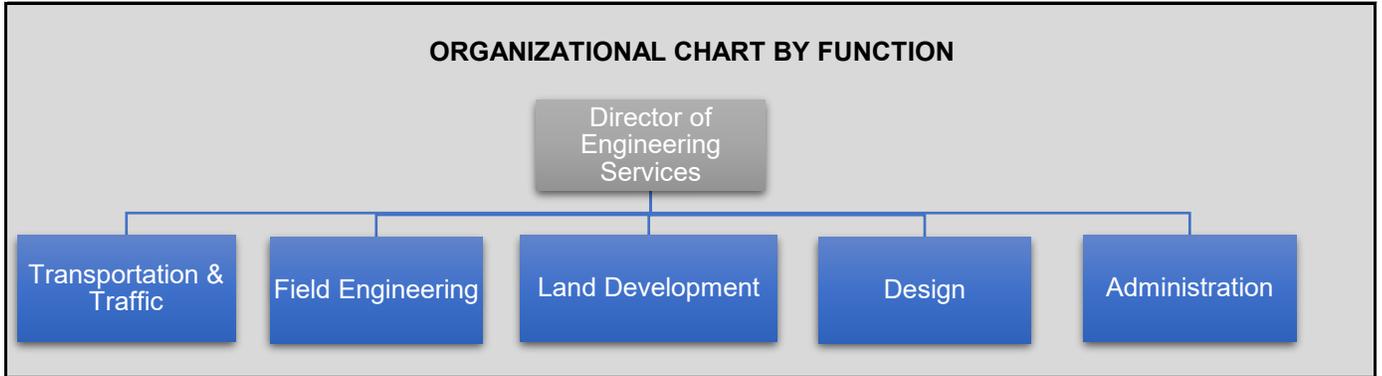
- Increase in employee services is primarily due to the Management Analyst position being transferred in from the Streets department, adding one additional temporary part-time employee for capital projects (which is offset with CIP funding), and increases in PERS and medical costs
- Decrease in internal service charges, primarily general liability insurance

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Increase in allocations out due to added Management Analyst position being allocated out to Landscape Maintenance District departments and an increase in the amount allocated out to CIP

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**ENGINEERING**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	24.0	24.0	23.0	24.0
Temporary Part-Time (FTE)	2.9	2.9	4.1	6.5
Department Total	<u>26.9</u>	<u>26.9</u>	<u>27.1</u>	<u>30.5</u>
<b>BUDGET:</b>				
Employee Services	2,803,650	2,852,101	3,062,955	3,277,630
Maintenance & Operations	124,244	81,267	249,530	248,600
Internal Service Charges	514,075	511,815	617,900	592,280
Allocations (Net)	<u>(1,295,798)</u>	<u>(1,321,599)</u>	<u>(1,361,920)</u>	<u>(1,506,365)</u>
Total Budget	2,146,171	2,123,584	2,568,465	2,612,145



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-402 ENGINEERING</b>					
5001	REGULAR FULL-TIME	1,755,096	1,715,066	1,841,445	1,897,520
5004	TEMPORARY PART-TIME	59,517	92,040	81,920	129,870
5020	OVERTIME	51,627	50,211	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	62,157	59,935	60,640	65,175
5026	PERS-NORMAL COST	497,161	510,246	186,015	199,620
5029	PERS-UNFUNDED LIABILITY	0	0	402,895	479,725
5027	MEDICAL	195,885	207,935	222,200	244,050
5028	WORKERS' COMPENSATION	133,701	171,392	171,855	162,045
5030	FLEXIBLE BENEFITS	48,506	45,277	45,985	49,625
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>2,803,650</b>	<b>2,852,101</b>	<b>3,062,955</b>	<b>3,277,630</b>
5101	OFFICE/OPERATING SUPPLIES	27,213	15,927	18,450	20,450
5126	MAINTENANCE OF EQUIPMENT	320	844	5,500	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	45,949	24,799	102,000	102,000
5160	TRAINING AND MEETINGS	3,077	2,120	4,550	4,550
5161	MILEAGE REIMBURSEMENT	57	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	595	812	1,800	1,800
5163	AUTO ALLOWANCE	10,328	7,136	5,100	5,100
5166	OTHER DUPLICATING	536	0	1,500	1,500
5167	ADVERTISING & PRINTING	1,012	0	0	0
5170	UTILITIES	0	0	12,000	10,000
5171	CITY WATER	0	0	3,000	3,000
5173	OTHER TELEPHONE	23,236	17,850	25,000	25,000
5180	RENT	0	0	44,100	44,100
5190	OTHER EXPENSES	345	116	8,300	7,300
5193	SOFTWARE	9,486	8,604	12,230	12,230
5194	MINOR OFFICE EQUIPMENT	2,092	3,060	5,000	5,000
<b>TOTAL, M &amp; O</b>		<b>124,244</b>	<b>81,267</b>	<b>249,530</b>	<b>248,600</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-402 ENGINEERING</b>				
5125 BUILDING MAINTENANCE	234,790	233,030	252,090	265,315
5164 FLEET SERVICES	76,410	67,440	70,995	70,995
5165 DUPLICATING	10,265	17,480	14,750	14,470
5172 TELECOMMUNICATIONS	62,535	70,205	80,435	85,025
5174 RADIO COMMUNICATIONS	1,310	1,315	3,915	1,680
5175 MAIL SERVICES	2,840	1,520	1,250	1,705
5178 NETWORK & SYSTEMS ADMINISTRATION	52,015	48,655	54,980	55,575
5183 INSURANCE	73,910	72,170	139,485	97,515
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>514,075</b>	<b>511,815</b>	<b>617,900</b>	<b>592,280</b>
<b>SUBTOTAL, ENGINEERING</b>	<b>3,441,969</b>	<b>3,445,184</b>	<b>3,930,385</b>	<b>4,118,510</b>
5901 ALLOCATED IN	22,445	25,480	25,735	26,280
5902 ALLOCATED OUT	(1,318,244)	(1,347,079)	(1,387,655)	(1,532,645)
<b>TOTAL, ENGINEERING</b>	<b>2,146,171</b>	<b>2,123,584</b>	<b>2,568,465</b>	<b>2,612,145</b>

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

**MAINTENANCE/STREETS**



**DESCRIPTION**

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

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

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

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

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

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

## **DEPARTMENT PRIORITIES**

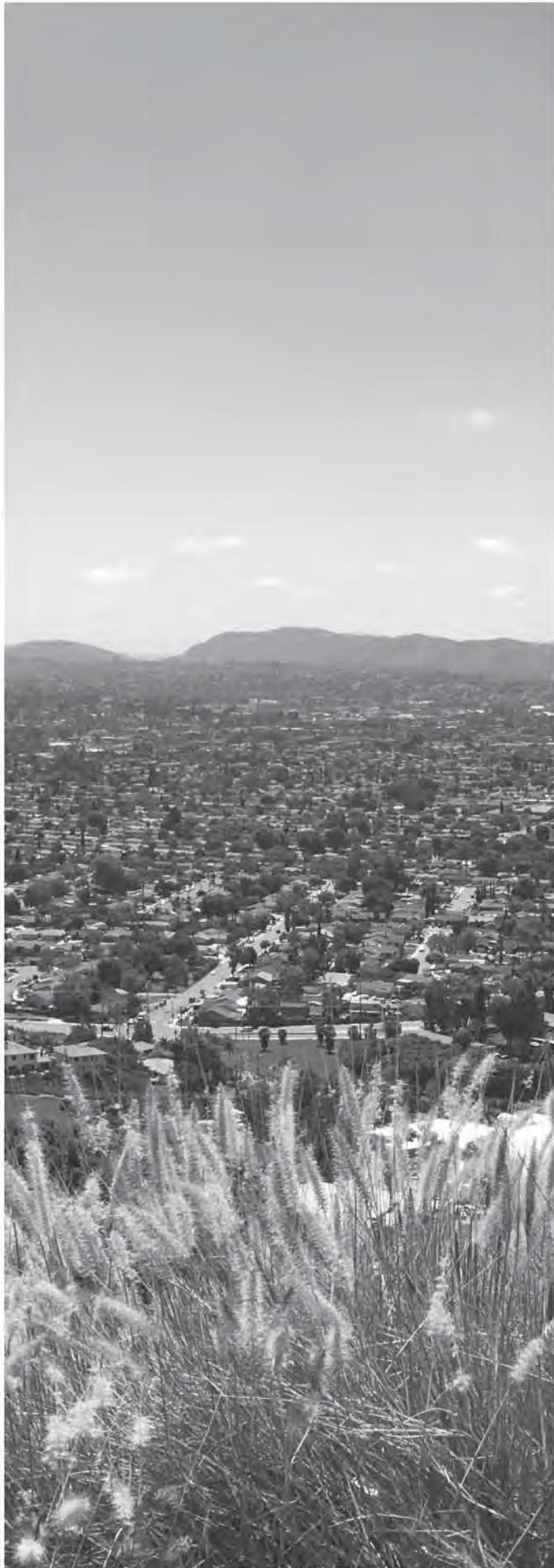
- Provide outstanding customer service to external and internal customers through prioritization of maintenance tasks and efficient and timely repairs
- Implement staff in-field mobile applications of the CityWorks asset management software
- Proactively maintain the City of Escondido's municipal drainage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

## **MAJOR BUDGET IMPACTS**

- Increases in employee services is due to increases in PERS and medical costs

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Department Summary**

- Increase in M & O is primarily due to increases for right-of-way contract, transient camp clean up, street striping contract, pressure washing, LED bulbs and cell phone expenses. These increases are offset by decreases in utilities, water and the amount paid for the SDG&E energy projects loan
- Decrease in internal service charges, primarily radio communications
- Increase in allocations out to capital projects and the Water department



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAINTENANCE/PARKS**



**DESCRIPTION**

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
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**DEPARTMENT PRIORITIES**

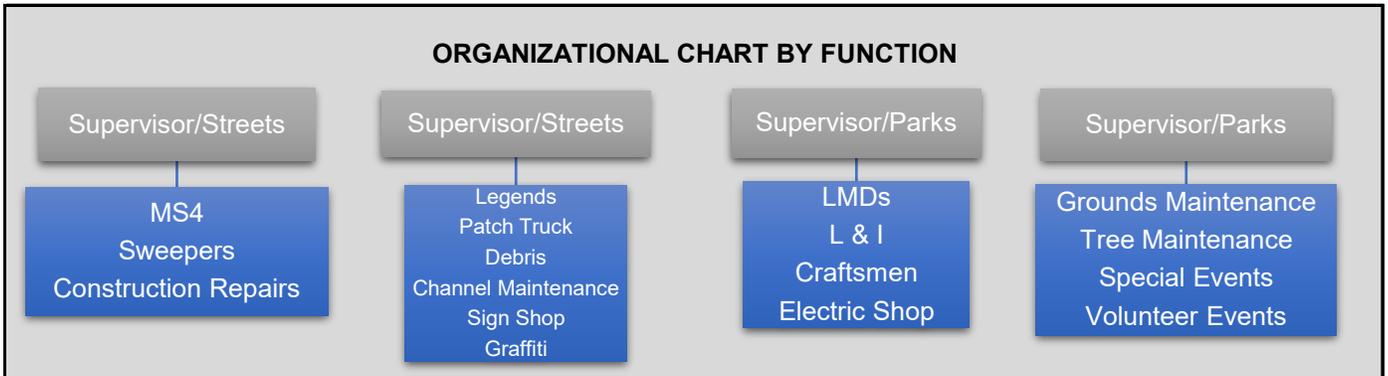
- To provide professional, quality maintenance and personal service to the citizens of Escondido, with an emphasis on City appearance
- To ensure local parks and swimming pools are maintained at levels that will provide maximum usage by our citizens
- To perform landscape maintenance at City facilities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

**MAJOR BUDGET IMPACTS**

- Increase in employee services is due to increase in PERS costs and an increase in overtime
- Increase in M & O is primarily due to prevailing wage increases for landscape contracts and the addition of sealing and striping parking lots in parks
- Decrease in internal service charges, primarily building maintenance and general liability insurance
- Decrease in allocations out due to moving Parks employee to Streets for Water and Collections asphalt paving projects

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAINTENANCE/STREETS & PARKS**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	54.0	54.0	55.0	55.0
Temporary Part-Time (FTE)	14.3	17.9	18.9	20.2
Department Total	<u>68.3</u>	<u>71.9</u>	<u>73.9</u>	<u>75.2</u>
<b>BUDGET:</b>				
Employee Services	5,450,106	5,751,196	6,218,790	6,335,295
Maintenance & Operations	3,051,867	2,951,288	3,456,150	3,571,940
Internal Service Charges	1,452,550	1,904,190	1,985,215	1,941,300
Allocations (Net)	<u>(1,568,107)</u>	<u>(1,873,402)</u>	<u>(1,923,380)</u>	<u>(1,919,930)</u>
Total Budget	8,386,415	8,733,272	9,736,775	9,928,605



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-403</b>	<b>MAINTENANCE/STREETS</b>				
5001	REGULAR FULL-TIME	2,100,835	2,214,135	2,311,755	2,283,225
5004	TEMPORARY PART-TIME	247,894	250,254	301,135	314,450
5020	OVERTIME	179,579	200,788	222,700	222,700
5025	OTHER EMPLOYEE OVERHEAD	86,942	91,135	96,080	94,250
5026	PERS-NORMAL COST	611,727	663,935	241,550	247,225
5029	PERS-UNFUNDED LIABILITY	0	0	531,675	575,970
5027	MEDICAL	373,924	369,162	388,915	422,545
5028	WORKERS' COMPENSATION	169,998	193,109	210,775	214,455
5030	FLEXIBLE BENEFITS	20,769	27,761	29,995	26,195
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>3,791,669</b>	<b>4,010,279</b>	<b>4,334,580</b>	<b>4,401,015</b>
5101	OFFICE/OPERATING SUPPLIES	677,446	705,130	650,625	688,225
5126	MAINTENANCE OF EQUIPMENT	250	90	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	414,346	322,996	518,395	634,260
5160	TRAINING AND MEETINGS	896	1,006	2,500	2,500
5161	MILEAGE REIMBURSEMENT	1,091	321	1,500	1,500
5162	DUES & SUBSCRIPTIONS	1,432	1,268	1,500	1,500
5163	AUTO ALLOWANCE	0	3,370	0	0
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,221,039	1,176,697	1,379,990	1,300,000
5171	WATER	25,195	48,922	65,000	55,000
5173	OTHER TELEPHONE	28,733	25,730	30,000	60,000
5180	RENT	4,034	2,443	26,415	20,000
5190	OTHER EXPENSE	6,237	7,634	10,895	10,895
5525	LOAN PRINCIPAL EXPENSE	11,019	11,019	11,020	0
	<b>TOTAL, M &amp; O</b>	<b>2,391,717</b>	<b>2,306,628</b>	<b>2,700,340</b>	<b>2,776,380</b>
5125	BUILDING MAINTENANCE	59,570	66,115	52,240	61,625

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

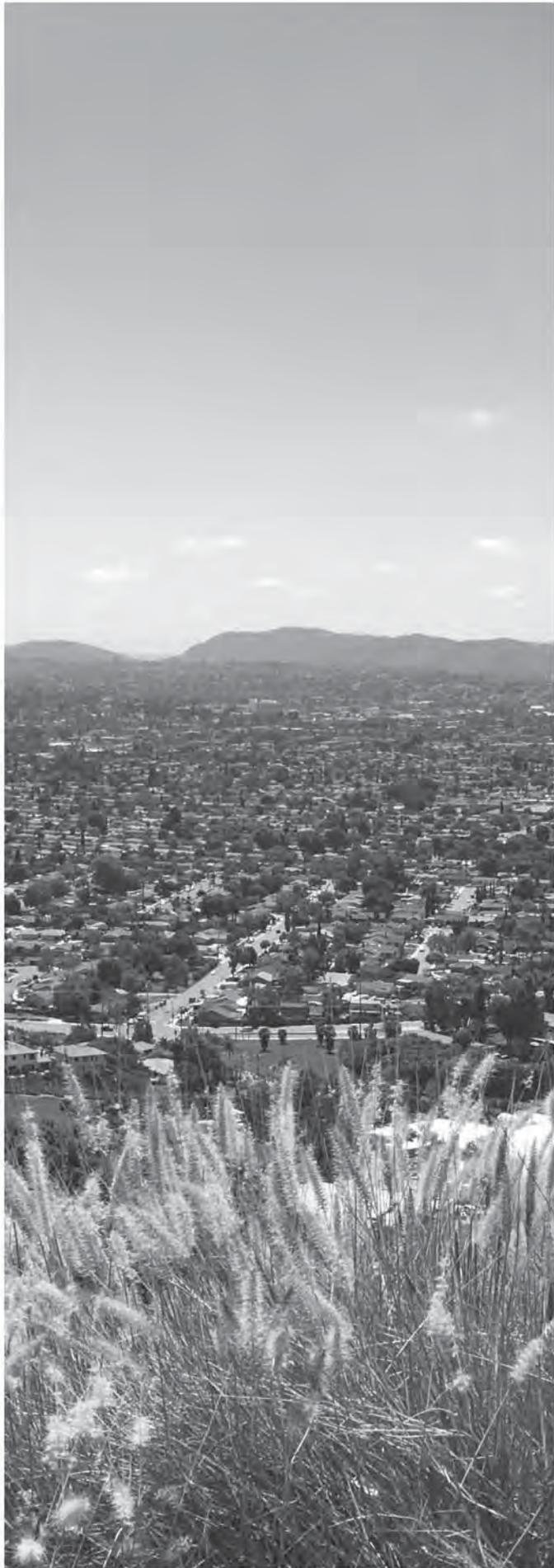
		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-403</b>	<b>MAINTENANCE/STREETS</b>				
5164	FLEET SERVICES	568,345	907,260	1,038,060	1,038,060
5165	DUPLICATING	14,350	12,255	12,525	9,105
5172	TELECOMMUNICATIONS	21,905	22,160	25,640	20,265
5174	RADIO COMMUNICATIONS	12,405	11,400	28,600	5,115
5175	MAIL SERVICES	3,220	5,300	3,600	4,145
5178	NETWORK & SYSTEMS ADMINISTRATION	43,645	44,655	47,875	48,215
5183	INSURANCE	292,845	294,410	242,280	239,050
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,016,285</b>	<b>1,363,555</b>	<b>1,450,820</b>	<b>1,425,580</b>
	<b>SUBTOTAL, MAINTENANCE/STREETS</b>	<b>7,199,671</b>	<b>7,680,462</b>	<b>8,485,740</b>	<b>8,602,975</b>
5901	ALLOCATED IN	25,520	36,945	26,805	27,230
5902	ALLOCATED OUT	(1,486,632)	(1,782,658)	(1,738,995)	(1,750,695)
	<b>TOTAL, MAINTENANCE/STREETS</b>	<b>5,738,560</b>	<b>5,934,749</b>	<b>6,773,550</b>	<b>6,879,510</b>

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-103 MAINTENANCE/PARKS</b>				
5001 REGULAR FULL-TIME	973,336	996,170	1,062,115	1,043,000
5004 TEMPORARY PART-TIME	37,591	28,966	76,245	90,460
5020 OVERTIME	88,760	123,038	68,365	100,000
5025 OTHER EMPLOYEE OVERHEAD	41,127	40,920	42,775	41,395
5026 PERS-NORMAL COST	276,618	292,256	110,145	112,495
5029 PERS-UNFUNDED LIABILITY	0	0	232,585	260,920
5027 MEDICAL	153,077	157,303	179,410	171,270
5028 WORKERS' COMPENSATION	78,569	94,023	103,160	105,310
5030 FLEXIBLE BENEFITS	9,359	8,240	9,410	9,430
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,658,436</b>	<b>1,740,916</b>	<b>1,884,210</b>	<b>1,934,280</b>
5101 OFFICE/OPERATING SUPPLIES	275,505	247,586	225,280	226,380
5131 PROFESSIONAL SERVICES/CONTRACTS	87,211	72,044	130,300	168,950
5160 TRAINING AND MEETINGS	899	355	1,000	1,000
5162 DUES AND SUBSCRIPTIONS	1,322	1,401	1,070	1,070
5170 UTILITIES	286,541	315,362	361,360	361,360
5171 WATER	618	0	20,000	20,000
5173 OTHER TELEPHONE	8,054	7,912	8,800	8,800
5180 RENT	0	0	8,000	8,000
<b>TOTAL, M &amp; O</b>	<b>660,149</b>	<b>644,660</b>	<b>755,810</b>	<b>795,560</b>
5125 BUILDING MAINTENANCE	196,740	286,480	280,000	267,915
5164 FLEET SERVICES	169,470	170,020	171,325	171,325
5174 RADIO COMMUNICATIONS	1,310	1,315	3,915	2,420
5178 NETWORK & SYSTEMS ADMINISTRATION	4,030	5,330	4,175	4,200
5183 INSURANCE	64,715	77,490	74,980	69,860
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>436,265</b>	<b>540,635</b>	<b>534,395</b>	<b>515,720</b>
<b>SUBTOTAL, MAINTENANCE/PARKS</b>	<b>2,754,850</b>	<b>2,926,211</b>	<b>3,174,415</b>	<b>3,245,560</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-103</b>	<b>MAINTENANCE/PARKS</b>				
5901	ALLOCATED IN	12,765	14,540	13,400	13,615
5902	ALLOCATED OUT	(119,761)	(142,229)	(224,590)	(210,080)
	<b>TOTAL, MAINTENANCE/PARKS</b>	<b>2,647,854</b>	<b>2,798,523</b>	<b>2,963,225</b>	<b>3,049,095</b>



CITY OF ESCONDIDO  
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## RADIO COMMUNICATIONS



### DESCRIPTION

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

### DEPARTMENT PRIORITIES

- Maintain the City's communication system, including the dispatch backbone and all mobile and portable radios

### MAJOR BUDGET IMPACTS

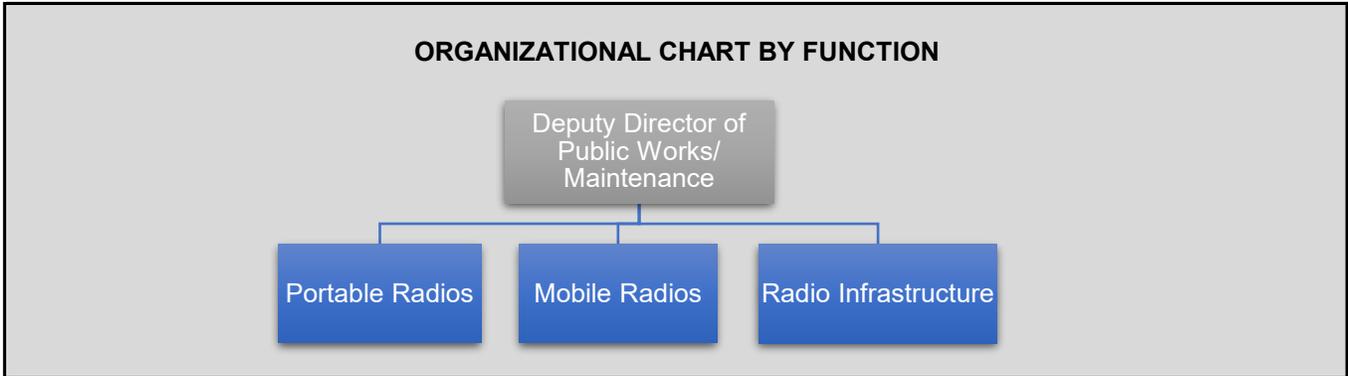
- Decrease in M & O is primarily due to a decrease in the Radio Replacement Loan and Regional

Communications System Loan principal and interest amount due during fiscal year 2018/19

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

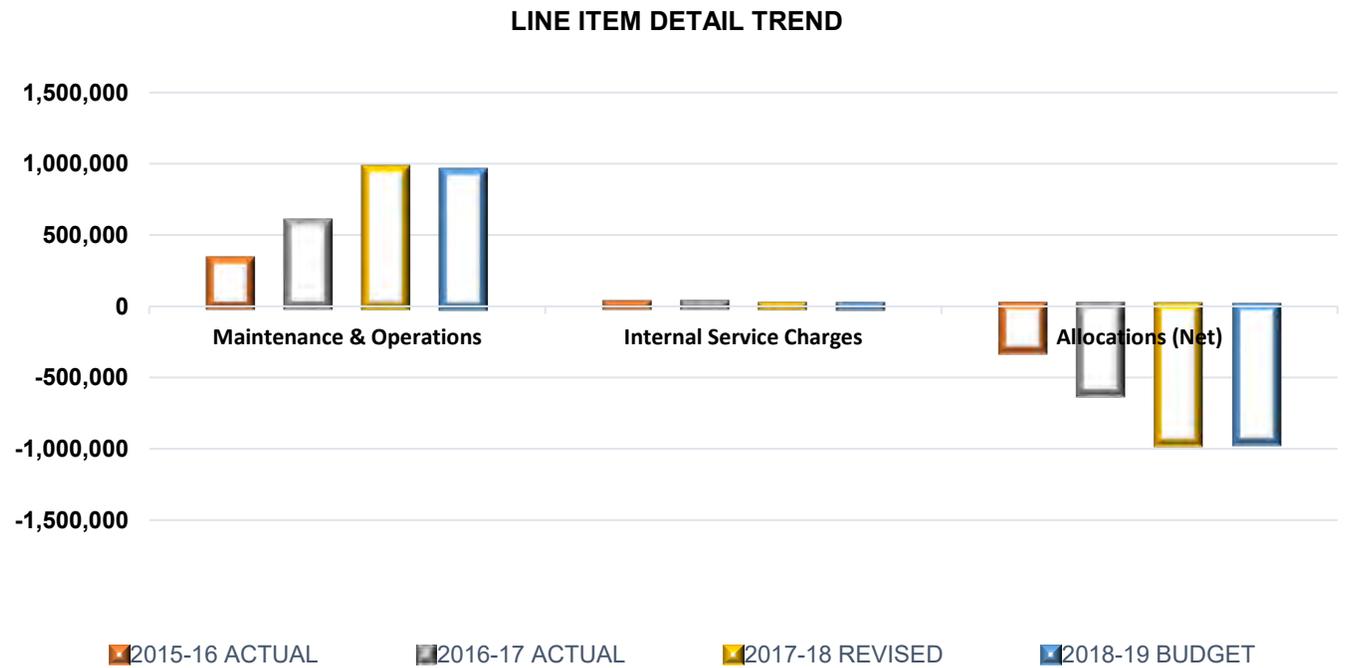
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
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**RADIO COMMUNICATIONS**



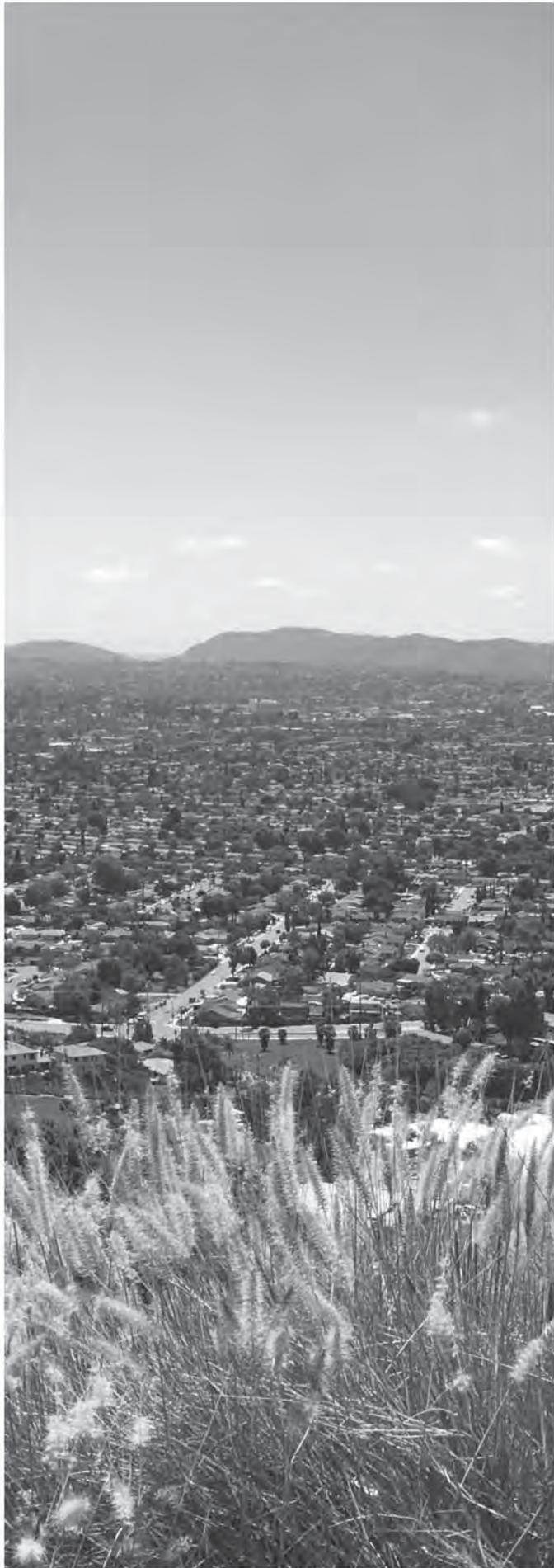
**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	315,614	580,301	955,635	940,965
Internal Service Charges	11,115	13,540	3,005	7,870
Allocations (Net)	<u>(308,605)</u>	<u>(610,125)</u>	<u>(958,640)</u>	<u>(948,835)</u>
Total Budget	18,124	(16,284)	0	0



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-404 RADIO COMMUNICATIONS</b>					
5126	MAINTENANCE OF EQUIPMENT	7,676	4,410	5,000	4,500
5131	PROFESSIONAL SERVICES/CONTRACTS	291,720	274,772	296,210	299,370
5170	UTILITIES	16,218	12,648	18,000	17,000
5501	INTEREST	0	69,395	115,560	107,470
5525	LOAN PRINCIPAL EXPENSE	0	219,075	520,865	512,625
<b>TOTAL, M &amp; O</b>		<b>315,614</b>	<b>580,301</b>	<b>955,635</b>	<b>940,965</b>
5125	BUILDING MAINTENANCE	8,100	10,410	0	4,875
5172	TELECOMMUNICATIONS	2,605	2,725	2,645	2,930
5183	INSURANCE	410	405	360	65
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>11,115</b>	<b>13,540</b>	<b>3,005</b>	<b>7,870</b>
<b>SUBTOTAL, RADIO COMMUNICATIONS</b>		<b>326,729</b>	<b>593,841</b>	<b>958,640</b>	<b>948,835</b>
5902	ALLOCATED OUT	(308,605)	(610,125)	(958,640)	(948,835)
<b>TOTAL, RADIO COMMUNICATIONS</b>		<b>18,124</b>	<b>(16,284)</b>	<b>0</b>	<b>0</b>



## RECYCLING AND WASTE REDUCTION



### DESCRIPTION

MANAGEMENT OF EDI EXCLUSIVE FRANCHISE AGREEMENT - Recycling & Waste Reduction works closely with the City's exclusive hauler, Escondido Disposal, to serve residents and businesses. This includes promoting the continuously evolving definition of recyclable materials; relaying questions and concerns between EDI and the public; providing easy access to EDI schedules and services; publicizing and overseeing the collection of household hazardous waste; monitoring the annual collection of Christmas trees for recycling; and assisting EDI representatives to encourage a better understanding of recent changes in state laws.

#### Events:

Lake Cleanups – In collaboration with I Love A Clean San Diego, Recycling stages two cleanups at Dixon Lake each year. The Creek to Bay and the Coastal Cleanup events are part of an international campaign to promote

community involvement in removing trash from the world's waterways. City employees manage volunteer registration, train hundreds of volunteers each year, provide supplies, and celebrate their efforts.

E-Waste & HHW – Recycling staff secure venues, publicize, and serve as ambassadors at the free biannual e-waste events which include onsite document destruction. Household hazardous waste (HHW) collection events are offered twice a month, by appointment, at no cost to City residents.

Used Oil Filter Exchange – Through state-won grants, Recycling partners with local auto parts stores to educate DIY auto mechanics on the process of recycling used oil and oil filters.

Composting Workshops – The workshops include demonstration and instruction in building and maintaining a backyard compost pile and worm bin (vermicomposting). In addition to promoting waste reduction and diversion, the workshop explains the issue of organic waste, which comprises 40% of the City's waste stream.

We Clean Escondido – Program recognizing volunteer litter-collection efforts. The City provides litter bags and vests to groups which adopt specific areas of the City to clean on a monthly basis.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
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Farmers' Market – Recycling education is demonstrated through free craft projects created from recycled materials at this weekly event. Recycling staff also answers recycling and hazardous-waste questions, and offers a collection of informational materials outlining City sponsored programs.

SCHOOL DISTRICT RECYCLING - Recycling collaborates with the elementary school district through several avenues. An annual Earth Day poster contest encompasses all of the City's K-8 public and private schools. The contest culminates with the mayor lauding 30 finalists at a ceremony held in City Council Chambers.

Recycling also supports a campaign to expand school recycling and reduce the district's waste stream, thereby assisting compliance with state laws and cutting trash-related costs. Appearances at school health and environmental fairs is another Recycling outreach event.

STATE MANDATED REGULATIONS/REPORTS - The state of California is a leader in regulations and legislation protecting the environment. Recycling addresses the ever-changing world of current and upcoming legislation as it impacts the City and provides documentation illustrating compliance with required regulations and laws.

#### **DEPARTMENT PRIORITIES**

- Meet requirements for state assembly bills 939 (waste diversion goals), 341 (mandatory commercial recycling), and 1826 (mandatory commercial organics recycling) by continuing, supporting and implementing residential waste reduction and recycling programs, and working with Escondido's waste hauler to encourage increased diversion of commercial and industrial waste
- Meet state and federal household hazardous waste disposal regulations by educating the public, promoting new and existing household hazardous waste programs, and offering safe and legal disposal of household-generated hazardous waste to Escondido residents
- Monitor contract of franchised waste hauler to ensure compliance with contract requirements for trash and recycling collection, processing, and disposal all while supporting resident expectations and high quality customer service
- Meet recycling and waste reduction community outreach and education goals by continuing, supporting and implementing litter prevention and cleanup programs as well as presenting at fairs, school functions, and the community farmers' market

#### **MAJOR BUDGET IMPACTS**

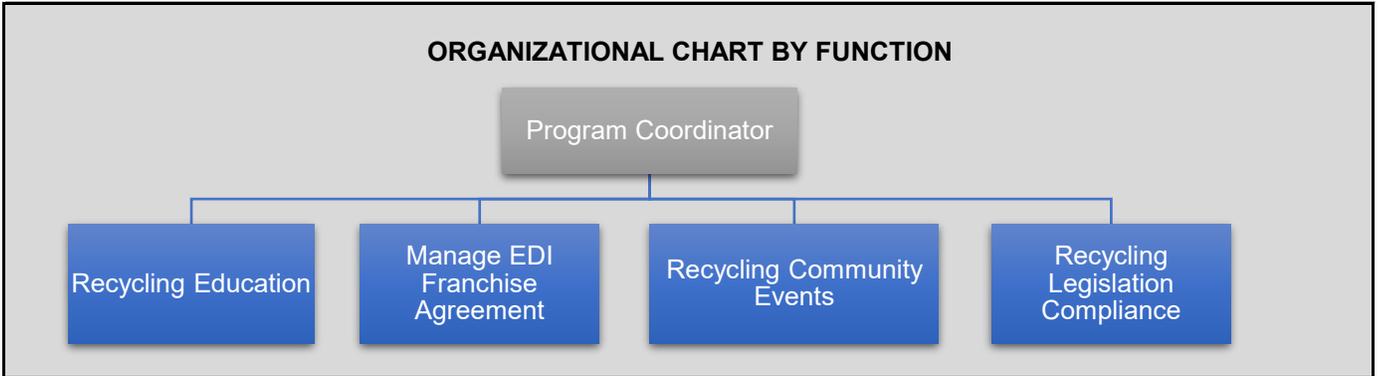
- Increase in employee services primarily due to increase in PERS costs
- Increase in M & O due to added RSWA Recycling Education grant costs, which are offset by grant revenue

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Increase in internal service charges, primarily building maintenance charges

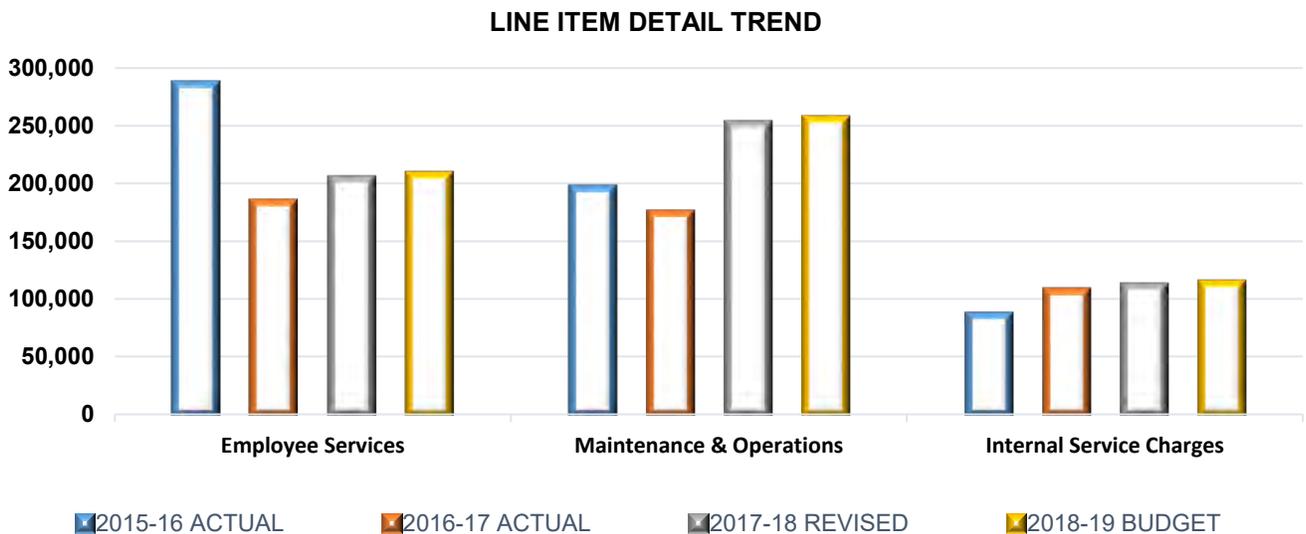
**CITY OF ESCONDIDO  
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**RECYCLING AND WASTE REDUCTION**



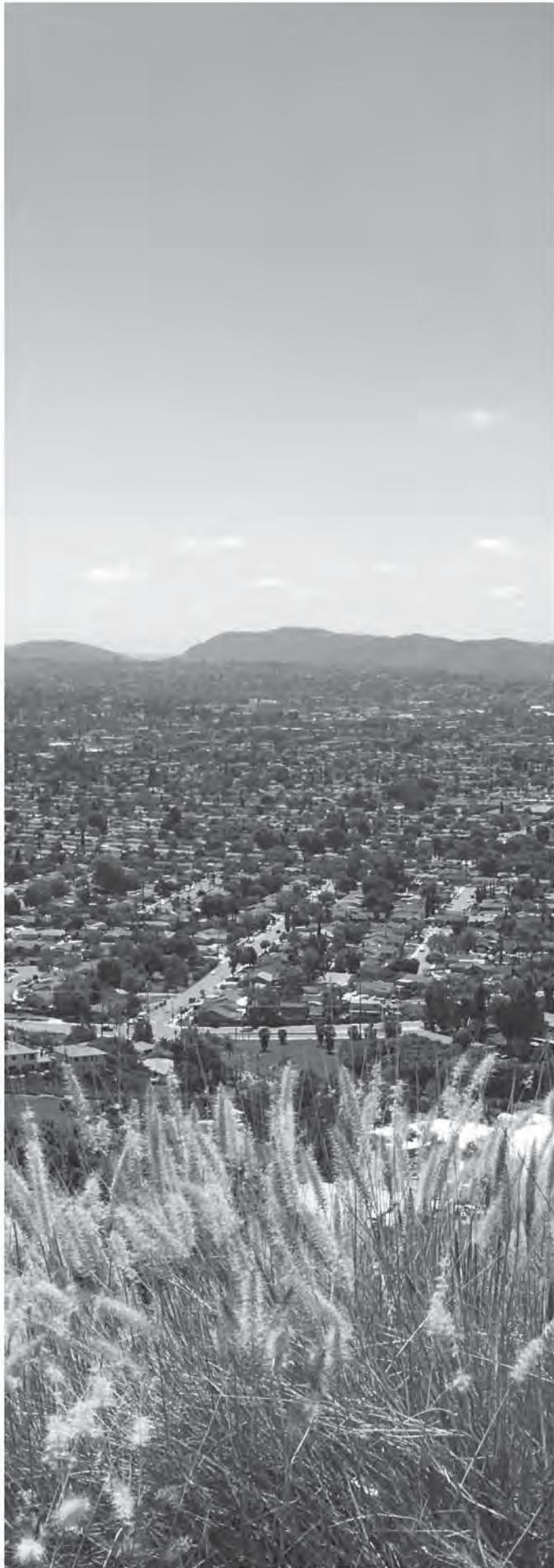
**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	3.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	1.0	1.3	1.3	1.4
Department Total	<u>4.0</u>	<u>3.3</u>	<u>3.3</u>	<u>3.4</u>
<b>BUDGET:</b>				
Employee Services	285,280	182,650	203,290	207,030
Maintenance & Operations	195,145	173,230	251,105	255,105
Internal Service Charges	85,255	106,205	111,035	112,900
Total Budget	<u>565,679</u>	<u>462,085</u>	<u>565,430</u>	<u>575,035</u>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <b>ACTUAL</b>	<u>2016-17</u> <b>ACTUAL</b>	<u>2017-18</u> <b>REVISED</b>	<u>2018-19</u> <b>BUDGET</b>
<b>001-407 RECYCLING AND WASTE REDUCTION</b>					
5001	REGULAR FULL-TIME	174,940	102,224	117,515	115,645
5004	TEMPORARY PART-TIME	20,600	24,357	25,500	27,000
5020	OVERTIME	51	0	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	8,582	5,269	5,985	5,975
5026	PERS-NORMAL COST	56,420	37,986	14,370	15,005
5029	PERS-UNFUNDED LIABILITY	0	0	25,530	29,305
5027	MEDICAL	19,117	12,057	10,855	10,925
5028	WORKERS' COMPENSATION	1,558	758	2,035	1,675
5030	FLEXIBLE BENEFITS	4,009	0	0	0
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>285,280</b>	<b>182,650</b>	<b>203,290</b>	<b>207,030</b>
5101	OFFICE/OPERATING SUPPLIES	60,600	11,411	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	80,737	118,055	100,000	100,000
5160	TRAINING AND MEETINGS	4,764	2,881	6,000	6,000
5162	DUES & SUBSCRIPTIONS	0	415	500	500
5167	ADVERTISING AND PRINTING	459	0	7,000	7,000
5173	OTHER TELEPHONE	318	359	0	0
5180	RENT	1,870	3,740	1,900	1,900
5190	OTHER EXPENSE	46,396	36,368	125,005	129,005
<b>TOTAL, M &amp; O</b>		<b>195,145</b>	<b>173,230</b>	<b>251,105</b>	<b>255,105</b>
5125	BUILDING MAINTENANCE	70,445	90,265	96,630	98,660
5164	FLEET SERVICES	3,220	3,395	3,575	3,575
5165	DUPLICATING	95	0	0	0
5178	NETWORK & SYSTEMS ADMINISTRATION	5,290	5,250	5,485	5,520
5183	INSURANCE	6,205	7,295	5,345	5,145
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>85,255</b>	<b>106,205</b>	<b>111,035</b>	<b>112,900</b>
<b>TOTAL, RECYCLING AND WASTE REDUCTION</b>		<b>565,679</b>	<b>462,085</b>	<b>565,430</b>	<b>575,035</b>



CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
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## POLICE



### DESCRIPTION

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

The core values of the Escondido Police Department:

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

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

### ORGANIZATION STRUCTURE

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

### PATROL BUREAU

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**INVESTIGATIONS BUREAU**

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

**SERVICES BUREAU**

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

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

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

**DEPARTMENT PRIORITIES**

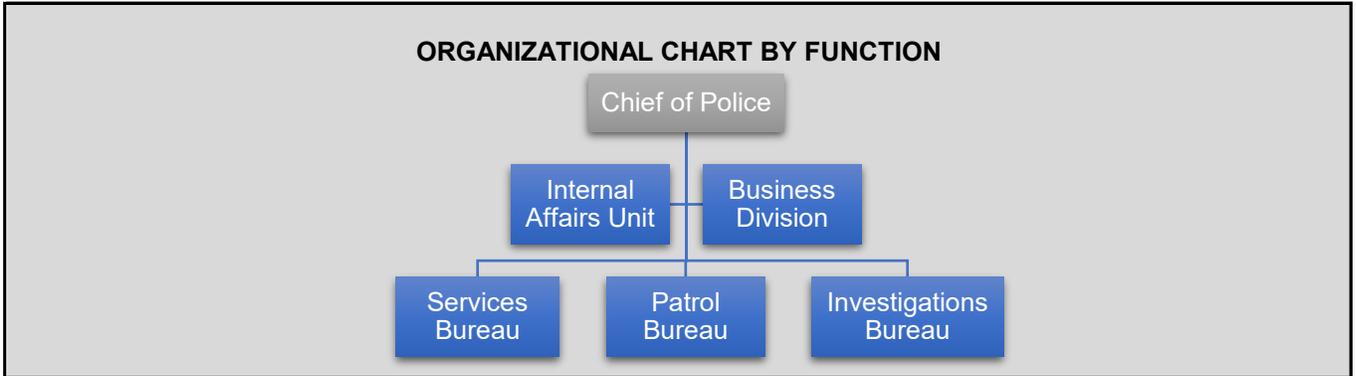
- Focus on community and officer safety
- Respond effectively to 911 calls for service
- Enhance community oriented policing through partnerships

**MAJOR BUDGET IMPACTS**

- Increase in regular full-time salaries, overtime, PERS costs and workers' comp charges
- Approximately \$31,000 increase in Animal Control contract
- M & O also increased due to laptop upgrades and negotiated PORAC short term disability insurance
- Increase in Internal service charges, primarily building maintenance, radio communications and Network & Systems Administration charges
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**POLICE**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	215.0	217.0	218.0	217.0
Regular Part-Time (FTE)	0.8	0.8	0.0	0.0
Temporary Part-Time (FTE)	10.5	10.8	12.1	12.1
Department Total	<u>226.3</u>	<u>228.6</u>	<u>230.1</u>	<u>229.1</u>
<b>BUDGET:</b>				
Employee Services	31,965,453	32,646,425	34,301,065	36,108,250
Maintenance & Operations	3,505,785	3,545,159	3,338,295	3,502,190
Capital	142,033	0	0	0
Internal Service Charges	4,495,910	4,289,895	4,472,695	4,537,900
Allocations (Net)	<u>(638,590)</u>	<u>(834,765)</u>	<u>(1,051,840)</u>	<u>(1,103,710)</u>
Total Budget	<u>39,470,592</u>	<u>39,646,715</u>	<u>41,060,215</u>	<u>43,044,630</u>

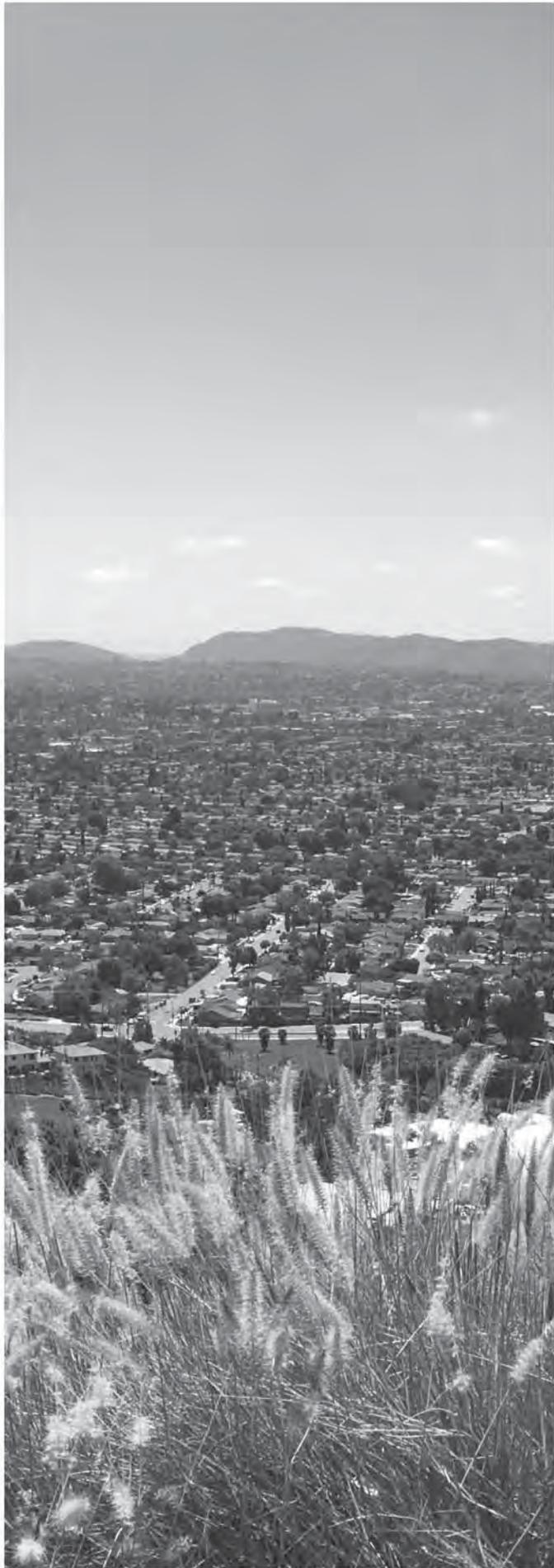


**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-500 POLICE</b>					
5001	REGULAR FULL-TIME	18,701,386	19,074,305	20,075,225	20,890,805
5002	CONTRACT FUNDED	0	1,836	0	0
5003	REGULAR PART-TIME	0	607	0	0
5004	TEMPORARY PART-TIME	209,404	277,773	242,295	242,295
5020	OVERTIME	2,460,206	2,368,539	1,695,620	1,719,870
5025	OTHER EMPLOYEE OVERHEAD	627,996	619,661	631,870	651,000
5026	PERS-NORMAL COST	6,631,889	6,831,796	3,504,360	3,625,680
5029	PERS-UNFUNDED LIABILITY	0	0	4,216,075	5,130,385
5027	MEDICAL	2,175,295	2,216,898	2,512,055	2,412,795
5028	WORKERS' COMPENSATION	1,003,570	1,099,434	1,268,965	1,281,455
5030	FLEXIBLE BENEFITS	155,707	155,576	154,600	153,965
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>31,965,453</b>	<b>32,646,425</b>	<b>34,301,065</b>	<b>36,108,250</b>
5101	OFFICE/OPERATING SUPPLIES	368,940	439,623	331,985	327,700
5105	SAFETY EQUIPMENT	393,177	259,469	321,330	321,330
5126	MAINTENANCE OF EQUIPMENT	72,263	33,942	101,150	101,150
5131	PROFESSIONAL SERVICES/CONTRACTS	1,953,007	2,160,461	1,957,555	1,988,310
5160	TRAINING AND MEETINGS	113,744	164,739	100,000	100,000
5161	MILEAGE REIMBURSEMENT	106	1,469	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	17,358	14,665	12,175	12,175
5167	ADVERTISING & PRINTING	1,775	13,608	15,000	15,000
5169	OTHER INSURANCE	0	0	0	77,760
5170	UTILITIES	2,785	2,306	3,500	3,500
5173	OTHER TELEPHONE	242,511	188,738	126,155	126,155
5180	RENT	40,820	38,118	64,140	64,140
5184	TUITION	72,028	75,178	75,000	75,000
5190	OTHER EXPENSE	50,638	55,500	48,125	48,125
5193	SOFTWARE	10,584	18,944	54,125	54,125

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-500 POLICE</b>				
5194 MINOR OFFICE EQUIPMENT	163,301	76,173	124,935	185,000
5501 INTEREST	2,749	2,225	1,620	1,220
<b>TOTAL, M &amp; O</b>	<b>3,505,785</b>	<b>3,545,159</b>	<b>3,338,295</b>	<b>3,502,190</b>
5209 OTHER CAPITAL OUTLAY	142,033	0	0	0
<b>TOTAL, CAPITAL</b>	<b>142,033</b>	<b>0</b>	<b>0</b>	<b>0</b>
5125 BUILDING MAINTENANCE	895,225	1,051,325	1,086,490	1,172,280
5164 FLEET SERVICES	1,706,945	1,322,440	1,322,440	1,322,440
5165 DUPLICATING	84,785	59,785	74,600	68,010
5172 TELECOMMUNICATIONS	123,905	130,675	137,625	135,605
5174 RADIO COMMUNICATIONS	186,420	191,870	555,585	570,290
5175 MAIL SERVICES	23,695	22,145	20,495	24,750
5178 NETWORK & SYSTEMS ADMINISTRATION	467,820	469,515	489,360	513,435
5183 INSURANCE	1,007,115	1,042,140	786,100	731,090
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>4,495,910</b>	<b>4,289,895</b>	<b>4,472,695</b>	<b>4,537,900</b>
<b>SUBTOTAL, POLICE</b>	<b>40,109,182</b>	<b>40,481,480</b>	<b>42,112,055</b>	<b>44,148,340</b>
5901 ALLOCATED IN	0	172,075	0	0
5902 ALLOCATED OUT	(638,590)	(1,006,840)	(1,051,840)	(1,103,710)
<b>TOTAL, POLICE</b>	<b>39,470,592</b>	<b>39,646,715</b>	<b>41,060,215</b>	<b>43,044,630</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FIRE**



**DESCRIPTION**

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

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

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

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

**DEPARTMENT PRIORITIES**

- Ensure effective and efficient response to emergencies while remaining within Escondido's public safety quality of life standards
- Repair and replace aging facility, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address deferred maintenance to mitigate future cost growth
- Utilize technologies to improve department efficiencies and accountability:
  - a. Evaluate the available data through the Computer Aided Dispatch (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

Systems (GIS) to have a thorough, complete and accurate representation of the services provided to the community

- b. Fully implement the Regional Communication Interoperation Project (RCIP) or CAD-to-CAD so Escondido is able to fully maximize auto and mutual aid regionally
- c. Implement AVL dispatching to ensure the closest emergency response vehicle is dispatched to the reported emergency
- Modify Fire Station landscaping to reduce water use and cost, reduce maintenance needs and improve the aesthetic appearance of grounds
- Ensure the recruitment of high quality personnel in the Fire Department. Ensure the health and safety of all Fire Department Employees through illness and injury mitigation, prevention and wellness programs

**MAJOR BUDGET IMPACTS**

- Increase in salaries, overtime, PERS costs and workers' comp charges
- Capital outlay decrease is due to prior year station alerting system and radio costs not applicable in fiscal year 2018/19
- Increase in internal service charges, primarily building maintenance, network & systems administration and telecommunication charges

**CITY OF ESCONDIDO  
FY 2018-19 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 is also responsible for the operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC.

Emergency Management is responsible for developing and maintaining the following plans: Emergency Operations,

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

### **DEPARTMENT PRIORITIES**

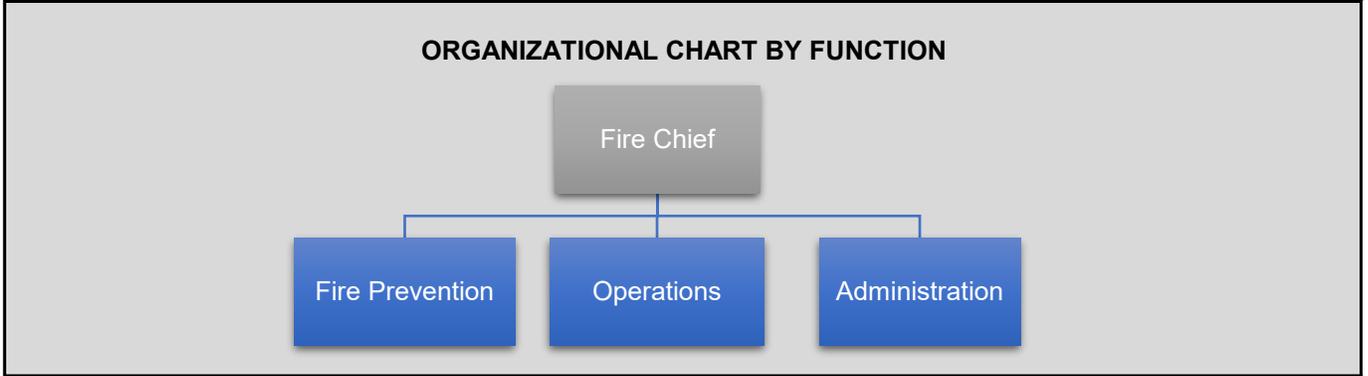
- Development and maintenance of the City's emergency plans, including the Emergency Operations Plan, Continuity of Operations Plan, Evacuation and Repopulation Plan
- Prepare for operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC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

### **MAJOR BUDGET IMPACTS**

- Increase in employee services is due to increases in salaries and PERS costs

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FIRE/EMERGENCY MANAGEMENT**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	119.0	121.0	121.0	121.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	6.0	1.8	0.5	0.8
Department Total	<u>125.8</u>	<u>123.6</u>	<u>122.3</u>	<u>122.6</u>
<b>BUDGET:</b>				
Employee Services	20,257,814	20,460,773	20,375,760	21,335,720
Maintenance & Operations	1,223,582	1,330,283	1,391,320	1,361,080
Capital	345	34,915	187,875	0
Internal Service Charges	2,171,435	2,155,040	2,298,870	2,356,455
Allocations (Net)	<u>(588,455)</u>	<u>(645,435)</u>	<u>(721,875)</u>	<u>(745,780)</u>
Total Budget	<u>23,064,721</u>	<u>23,335,576</u>	<u>23,531,950</u>	<u>24,307,475</u>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

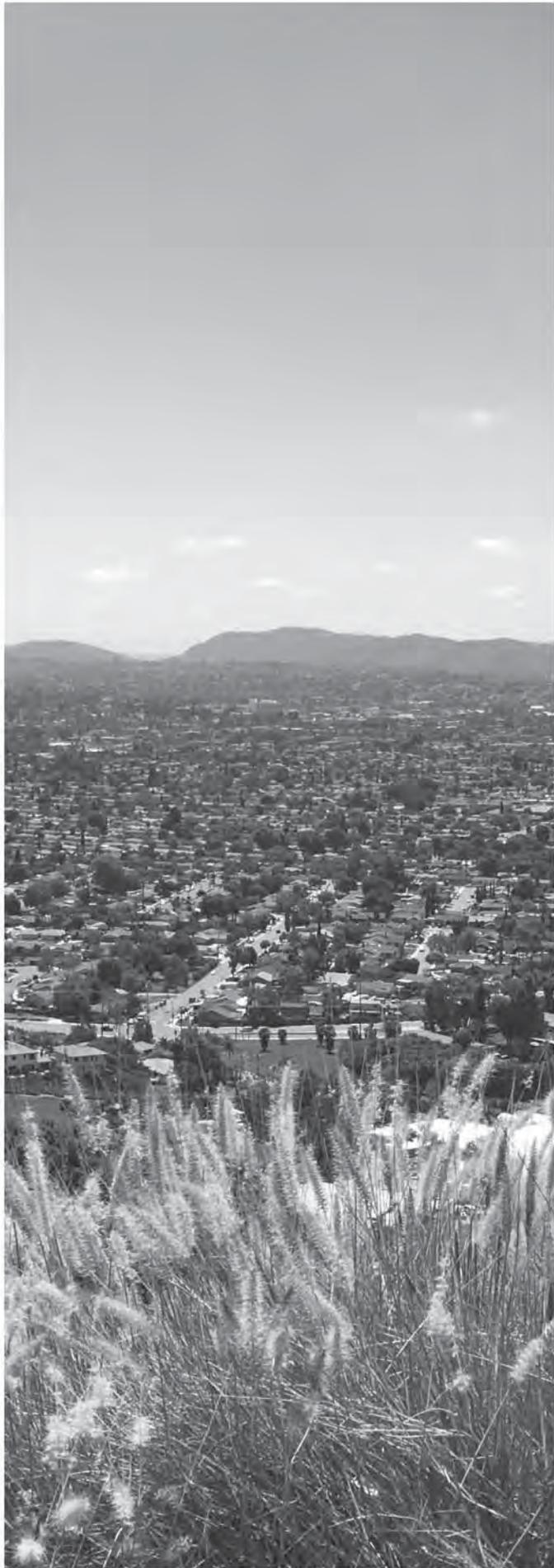
		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-600 FIRE</b>					
5001	REGULAR FULL-TIME	10,497,823	10,542,792	10,747,330	11,105,520
5003	REGULAR PART-TIME	25,416	24,026	24,990	26,250
5004	TEMPORARY PART-TIME	95,910	16,784	10,500	15,565
5020	OVERTIME	3,588,132	3,639,824	2,798,335	2,942,510
5025	OTHER EMPLOYEE OVERHEAD	364,330	365,359	369,225	373,875
5026	PERS-NORMAL COST	3,843,089	3,886,384	2,002,350	2,049,895
5029	PERS-UNFUNDED LIABILITY	0	0	2,207,440	2,671,190
5027	MEDICAL	1,351,528	1,307,644	1,479,185	1,395,290
5028	WORKERS' COMPENSATION	361,821	499,882	558,595	571,615
5030	FLEXIBLE BENEFITS	57,144	62,748	62,860	61,675
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>20,185,193</b>	<b>20,345,444</b>	<b>20,260,810</b>	<b>21,213,385</b>
5101	OFFICE/OPERATING SUPPLIES	487,009	510,501	493,085	495,590
5105	SAFETY EQUIPMENT	107,010	174,236	131,000	131,000
5111	GAS	0	118	0	0
5118	MISCELLANEOUS MOTIVE	0	860	300	300
5126	MAINTENANCE OF EQUIPMENT	55,957	55,568	104,650	74,550
5131	PROFESSIONAL SERVICES/CONTRACTS	259,810	256,472	235,225	243,595
5139	OTHER BUILDING REPAIRS/MAINTENANCE	195	0	0	0
5148	PERMITS	3,373	3,017	2,500	3,000
5160	TRAINING AND MEETINGS	19,633	15,229	32,200	33,000
5161	MILEAGE REIMBURSEMENT	932	208	0	0
5162	DUES AND SUBSCRIPTIONS	5,203	10,426	11,300	10,250
5167	ADVERTISING AND PRINTING	2,518	851	2,685	1,450
5170	UTILITIES	180,289	172,747	201,545	205,000
5171	WATER	8,438	7,147	11,575	9,500
5173	OTHER TELEPHONE	29,289	29,757	40,500	34,200
5182	INTEREST	2,688	0	0	0

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-600 FIRE</b>					
5184	TUITION	23,273	37,167	40,100	41,050
5190	OTHER EXPENSE	2,134	3,102	16,730	16,900
5193	SOFTWARE	22,836	33,370	32,400	27,720
5194	MINOR OFFICE EQUIPMENT	0	1,836	2,000	0
5501	INTEREST EXPENSE	0	1,361	0	0
<b>TOTAL, M &amp; O</b>		<b>1,210,586</b>	<b>1,313,973</b>	<b>1,357,795</b>	<b>1,327,105</b>
5209	OTHER CAPITAL OUTLAY	345	34,915	187,875	0
<b>TOTAL, CAPITAL</b>		<b>345</b>	<b>34,915</b>	<b>187,875</b>	<b>0</b>
5125	BUILDING MAINTENANCE	306,960	200,130	221,395	251,195
5164	FLEET SERVICES	1,215,295	1,290,325	1,290,325	1,290,325
5165	DUPLICATING	12,710	16,600	35,120	21,665
5172	TELECOMMUNICATIONS	114,895	97,955	94,395	107,505
5174	RADIO COMMUNICATIONS	52,825	59,395	202,940	204,810
5175	MAIL SERVICES	9,395	10,065	10,325	11,350
5178	NETWORK & SYSTEMS ADMINISTRATION	95,865	97,765	106,095	126,575
5183	INSURANCE	325,450	346,840	300,745	305,340
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>2,133,395</b>	<b>2,119,075</b>	<b>2,261,340</b>	<b>2,318,765</b>
<b>SUBTOTAL, FIRE</b>		<b>23,529,519</b>	<b>23,813,407</b>	<b>24,067,820</b>	<b>24,859,255</b>
5901	ALLOCATED IN	0	53,265	0	0
5902	ALLOCATED OUT	(588,455)	(698,700)	(721,875)	(745,780)
<b>TOTAL, FIRE</b>		<b>22,941,064</b>	<b>23,167,972</b>	<b>23,345,945</b>	<b>24,113,475</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-601 FIRE/EMERGENCY MANAGEMENT</b>				
5001 REGULAR FULL-TIME	33,831	81,213	80,995	84,235
5004 TEMPORARY PART-TIME	24,731	1,710	0	0
5025 OTHER EMPLOYEE OVERHEAD	1,784	3,040	2,905	2,960
5026 PERS-NORMAL COST	9,803	24,417	8,255	8,860
5029 PERS-UNFUNDED LIABILITY	0	0	17,900	21,350
5028 WORKERS' COMPENSATION	463	496	455	360
5030 FLEXIBLE BENEFITS	2,009	4,453	4,440	4,570
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>72,621</b>	<b>115,330</b>	<b>114,950</b>	<b>122,335</b>
5101 OFFICE/OPERATING SUPPLIES	7,802	6,866	9,500	9,500
5160 TRAINING AND MEETINGS	52	1,644	2,000	2,000
5161 MILEAGE REIMBURSEMENT	473	277	400	500
5162 DUES & SUBSCRIPTIONS	200	0	275	275
5167 ADVERTISING AND PRINTING	384	4,876	17,500	17,500
5173 OTHER TELEPHONE	3,786	783	1,150	1,000
5184 TUITION	0	0	400	500
5190 OTHER EXPENSE	0	1,564	2,000	2,400
5193 SOFTWARE	300	300	300	300
<b>TOTAL, M &amp; O</b>	<b>12,996</b>	<b>16,310</b>	<b>33,525</b>	<b>33,975</b>
5165 DUPLICATING	3,145	0	0	0
5178 NETWORK & SYSTEMS ADMINISTRATION	34,895	35,965	37,530	37,690
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>38,040</b>	<b>35,965</b>	<b>37,530</b>	<b>37,690</b>
<b>TOTAL, FIRE/EMERGENCY MANAGEMENT</b>	<b>123,657</b>	<b>167,604</b>	<b>186,005</b>	<b>194,000</b>



**CITY OF ESCONDIDO  
FY 2018-19 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**

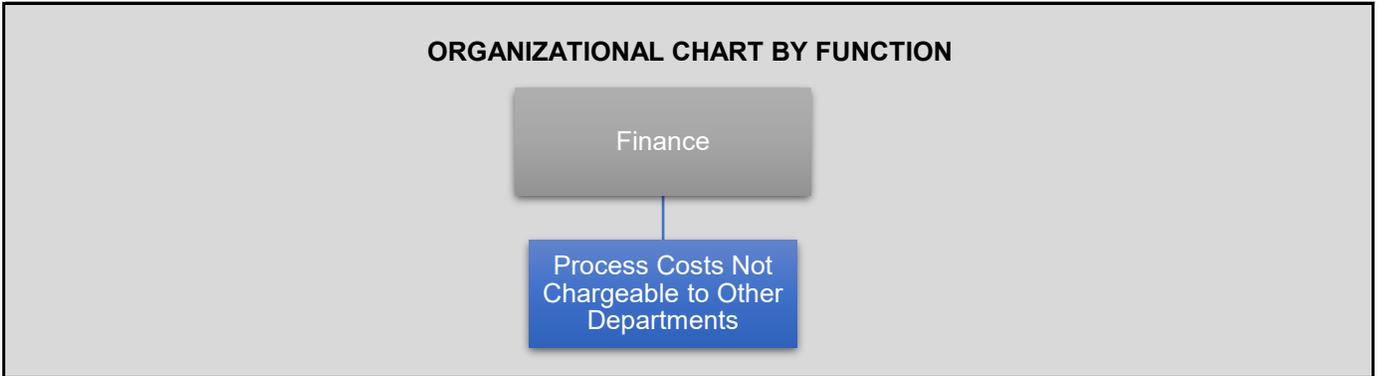
To account for contingencies for contractual salary and benefit obligations and other expenditures that are not directly chargeable to other General Fund departments.

**MAJOR BUDGET IMPACTS**

- Decrease in employee services primarily due to decrease in amount projected for the retirement contingency
- Increase in M & O primarily due to increase in election costs for Mayor, District One, District Two as well as a Ballot Measure
- Increase in internal service charges, primarily general liability charges due to move of certain claims from the City Council department

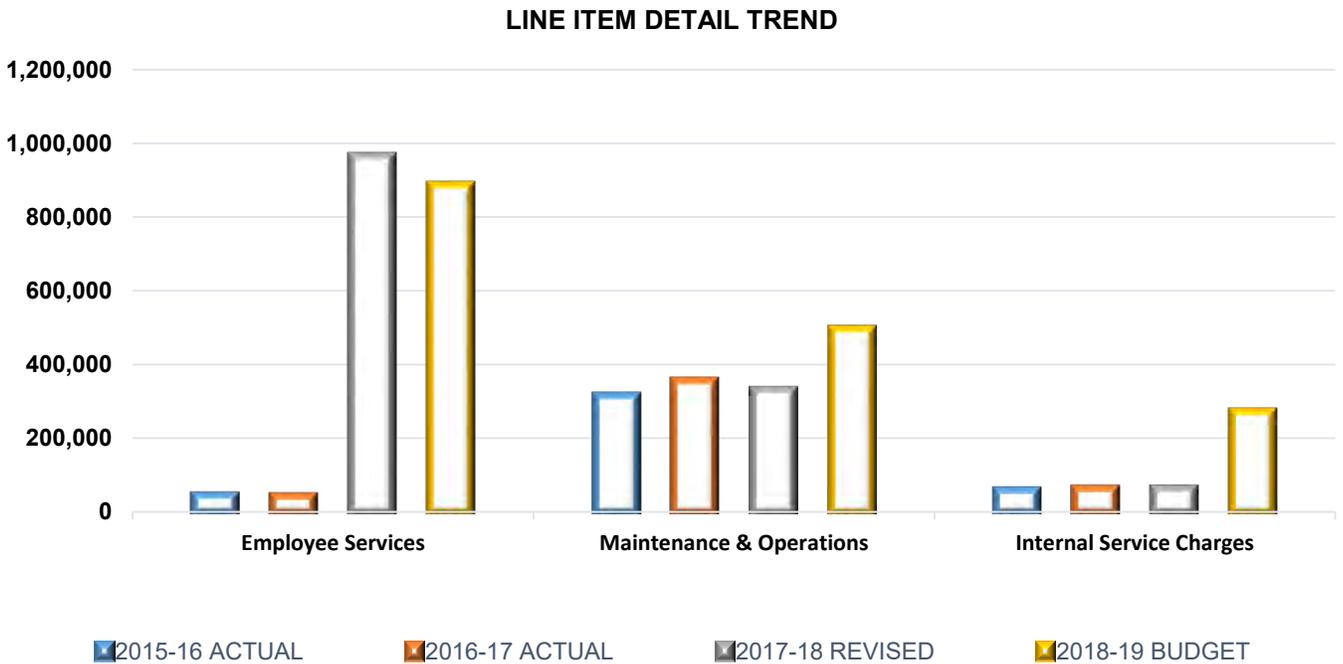
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**NON-DEPARTMENTAL**



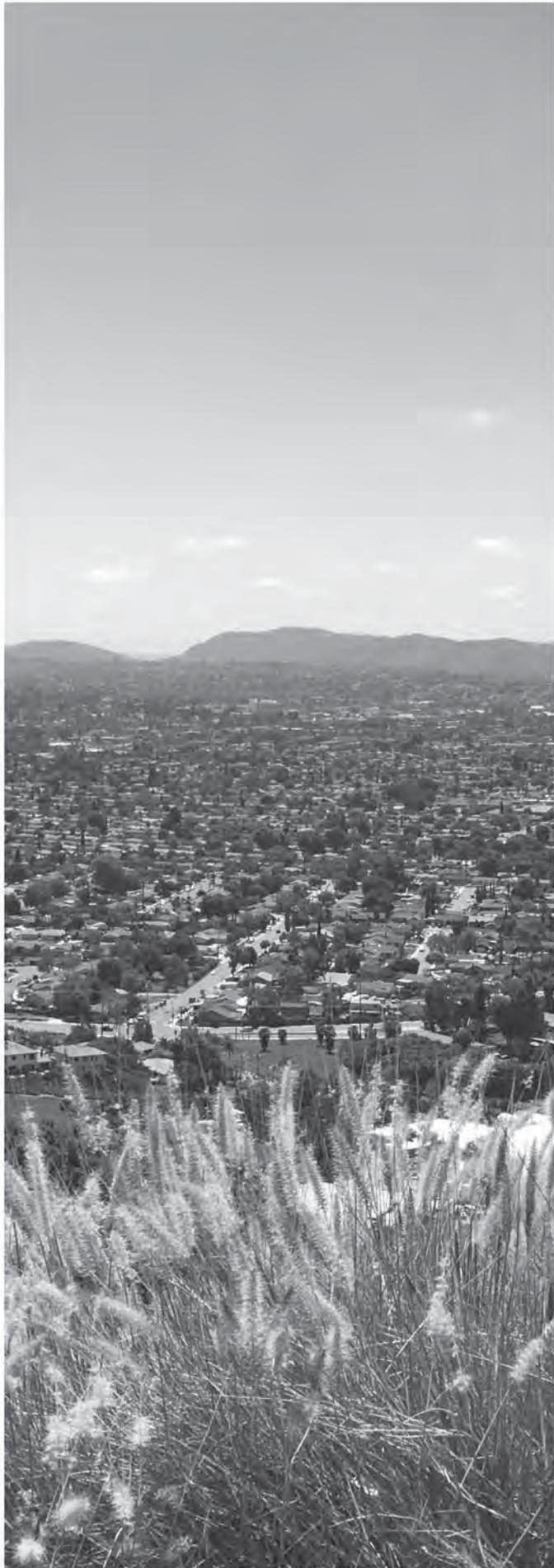
**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Employee Services	45,645	44,322	964,005	885,170
Maintenance & Operations	312,396	354,460	330,670	497,010
Internal Service Charges	59,340	64,635	64,770	273,730
<b>Total Budget</b>	<u>417,381</u>	<u>463,418</u>	<u>1,359,445</u>	<u>1,655,910</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>001-701</b>	<b>NON-DEPARTMENTAL</b>				
5001	REGULAR FULL-TIME	0	0	900,000	750,000
5026	REPLACEMENT BENEFIT CONTRIBUTION	45,645	44,322	45,000	80,000
5029	PERS-UNFUNDED LIABILITY	0	0	19,005	55,170
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>45,645</b>	<b>44,322</b>	<b>964,005</b>	<b>885,170</b>
5131	PROFESSIONAL SERVICES	54	244	0	300
5190	OTHER EXPENSES	312,341	354,216	330,670	496,710
	<b>TOTAL, M &amp; O</b>	<b>312,396</b>	<b>354,460</b>	<b>330,670</b>	<b>497,010</b>
5164	FLEET SERVICES	26,050	26,960	25,490	25,490
5165	DUPLICATING	15	3,465	3,800	4,655
5178	NETWORK & SYSTEMS ADMINISTRATION	20,175	21,310	22,240	22,375
5183	INSURANCE	13,100	12,900	13,240	221,210
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>59,340</b>	<b>64,635</b>	<b>64,770</b>	<b>273,730</b>
	<b>TOTAL, NON-DEPARTMENTAL</b>	<b>417,381</b>	<b>463,418</b>	<b>1,359,445</b>	<b>1,655,910</b>



**CITY OF ESCONDIDO  
FY 2018-19 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**

Not applicable

**MAJOR BUDGET IMPACTS**

None

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

**CENTER FOR THE ARTS**



**DESCRIPTION**

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

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

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

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

**DEPARTMENT PRIORITIES**

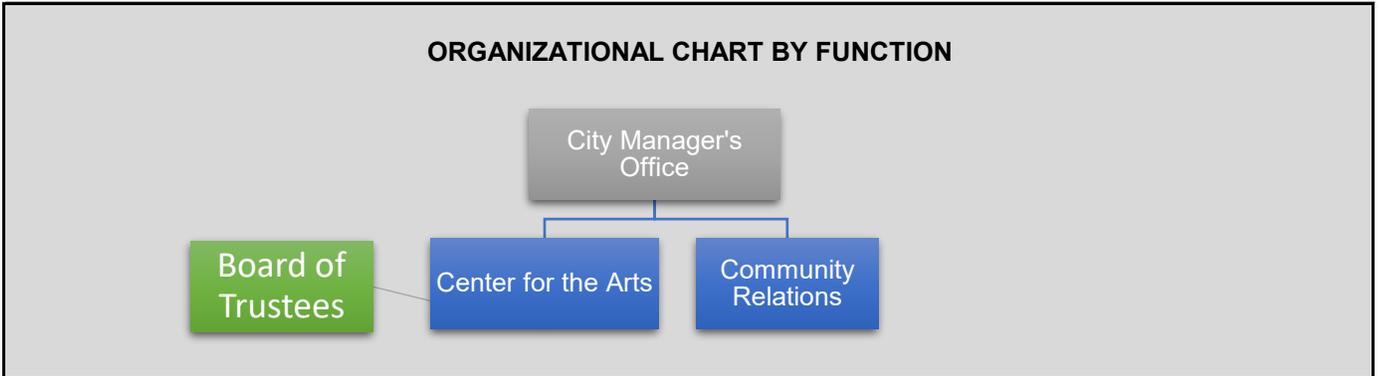
Not applicable

**MAJOR BUDGET IMPACTS**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

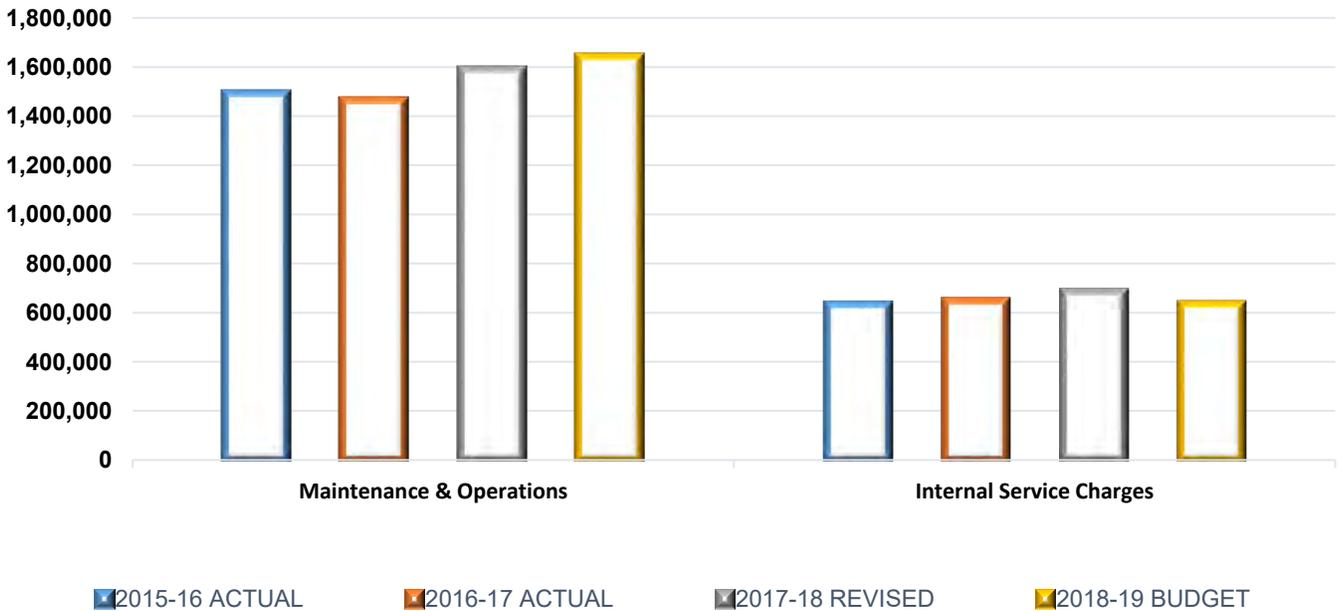
**COMMUNITY RELATIONS AND CENTER FOR THE ARTS**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	1,489,958	1,462,090	1,585,630	1,638,835
Internal Service Charges	635,115	645,815	686,310	632,465
Total Budget	<u>2,125,073</u>	<u>2,107,905</u>	<u>2,271,940</u>	<u>2,271,300</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>5131-001-705 COMMUNITY RELATIONS</b>				
<b>COMMUNITY EVENT DIRECT SUPPORT</b>				
Community Fireworks	15,000	15,000	31,300	31,300
Downtown Business Association-Cruising Grand	0	0	15,600	15,600
Jaycee's Christmas Parade	14,000	14,000	44,270	45,270
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL, COMMUNITY RELATIONS</b>	<b>29,000</b>	<b>29,000</b>	<b>91,170</b>	<b>92,170</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>001-140</b>	<b>CENTER FOR THE ARTS</b>				
5131	PROFESSIONAL SERVICES/CONTRACTS	714,290	725,720	740,235	762,440
5170	UTILITIES	742,443	703,146	750,000	780,000
5525	LOAN PRINCIPAL EXPENSE	4,225	4,225	4,225	4,225
	<b>TOTAL, M &amp; O</b>	<b>1,460,958</b>	<b>1,433,090</b>	<b>1,494,460</b>	<b>1,546,665</b>
5125	BUILDING MAINTENANCE	533,175	547,370	581,370	521,370
5172	TELECOMMUNICATIONS	45,200	39,570	43,265	48,800
5178	NETWORK & SYSTEMS ADMINISTRATION	56,740	58,875	61,675	62,295
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>635,115</b>	<b>645,815</b>	<b>686,310</b>	<b>632,465</b>
	<b>TOTAL, CENTER FOR THE ARTS</b>	<b>2,096,073</b>	<b>2,078,905</b>	<b>2,180,770</b>	<b>2,179,130</b>

# Special Revenue Funds



**CITY OF ESCONDIDO  
FY 2018-19 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	\$98,225
<b>TOTAL, Sources</b>	<b>\$98,225</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	12,715
Allocations	85,510
<b>TOTAL, Uses</b>	<b>\$98,225</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**VEHICLE PARKING DISTRICT**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

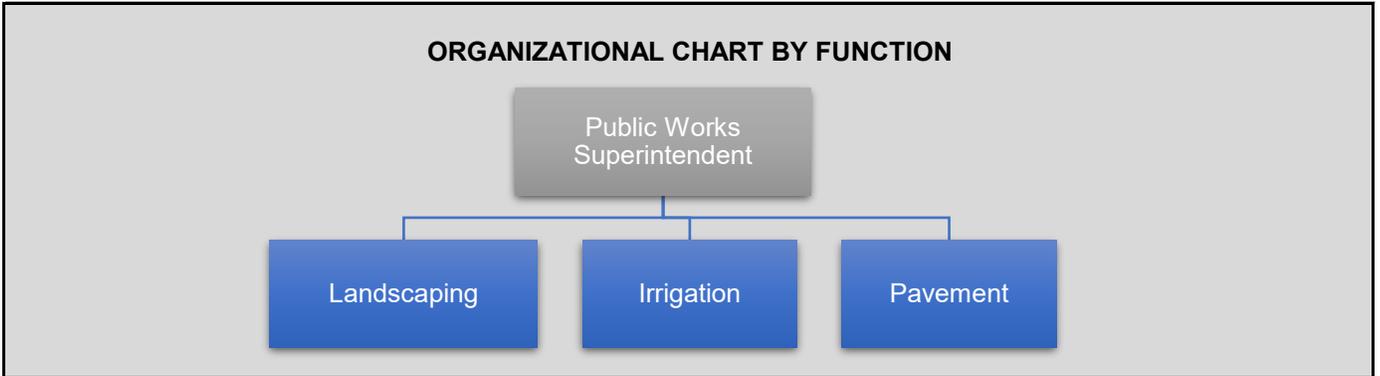
- Maintain parking areas for safety and appearance

**MAJOR BUDGET IMPACTS**

None

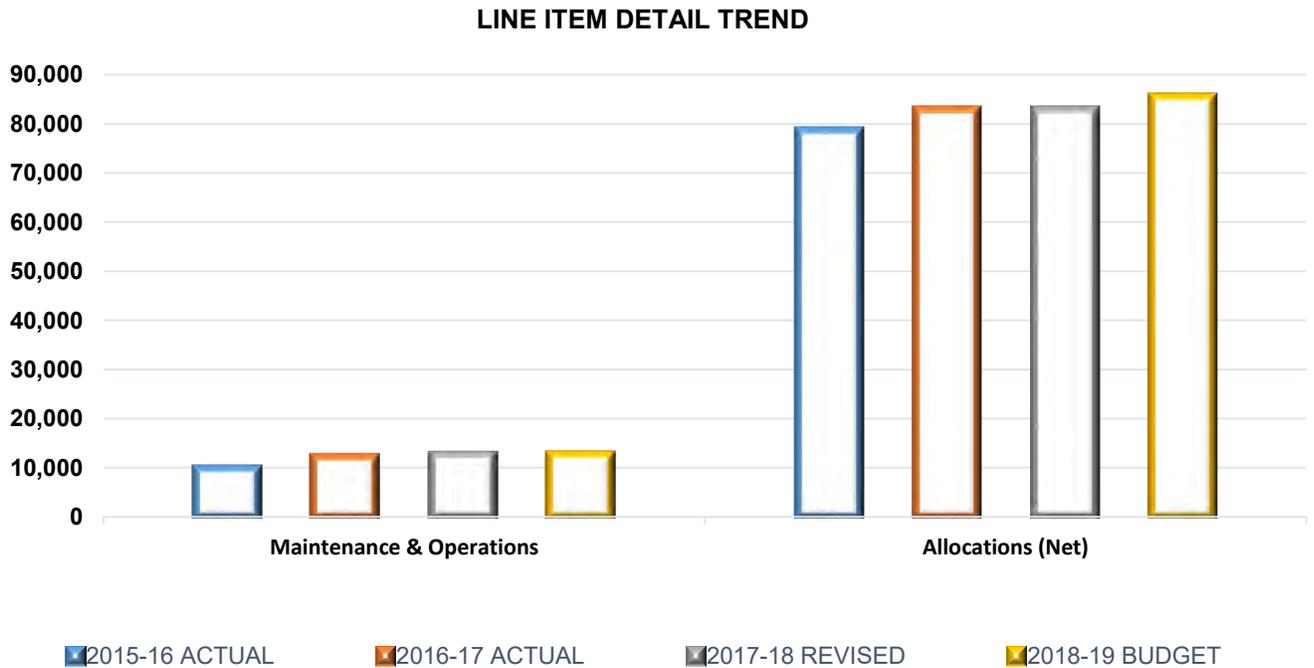
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**VEHICLE PARKING DISTRICT**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	9,783	12,238	12,715	12,715
Allocations (Net)	78,400	82,710	82,715	85,510
<b>Total Budget</b>	<u>88,183</u>	<u>94,948</u>	<u>95,430</u>	<u>98,225</u>



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>107-409</b>	<b>VEHICLE PARKING DISTRICT</b>				
5101	OFFICE & OPERATING SUPPLIES	0	0	200	200
5170	UTILITIES	4,603	4,639	6,215	6,215
5171	WATER	5,180	7,599	6,300	6,300
	<b>TOTAL, M &amp; O</b>	<b>9,783</b>	<b>12,238</b>	<b>12,715</b>	<b>12,715</b>
	<b>SUBTOTAL, VEHICLE PARKING DISTRICT</b>	<b>9,783</b>	<b>12,238</b>	<b>12,715</b>	<b>12,715</b>
5901	ALLOCATED IN	78,400	82,710	82,715	85,510
	<b>TOTAL, VEHICLE PARKING DISTRICT</b>	<b>88,183</b>	<b>94,948</b>	<b>95,430</b>	<b>98,225</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Special Revenue Fund Sources and Uses**

**ASES**

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

**Sources of Funds:**

Grant	\$ 909,795
Transfer from General Fund	26,010
<b>TOTAL, Sources</b>	<b><u><u>\$ 935,805</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$ 979,640
Maintenance and Operations	52,400
Internal Service Charges	74,565
Allocations	<u>(170,800)</u>
<b>TOTAL, Uses</b>	<b><u><u>\$ 935,805</u></u></b>

## AFTER SCHOOL EDUCATION & SAFETY (ASES)



### DESCRIPTION

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

The overarching goals of the program are to increase:

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

### DEPARTMENT PRIORITIES

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

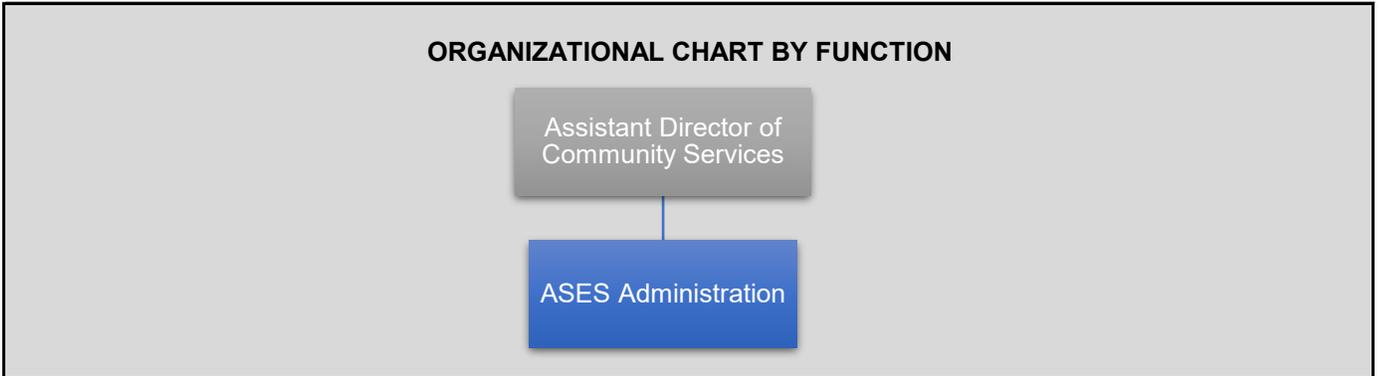
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Increase in employee services is due to increased PERS costs and an increase in temporary part-time salaries because of minimum wage increase
- Decrease in M & O primarily due to decrease in grant funded contracts and On-track supplies
- Decrease in internal service charges, primarily building maintenance charges is due to change in operations being on school campuses instead of City facilities. This decrease is offset by a significant increase in duplicating charges and the addition of fleet charges due to the use of the bookmobile by the ASES department.
- Increase in allocations out to the Recreation department due to increase in minimum wage
- \$41,000 decrease in the amount requested to be transferred in from the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

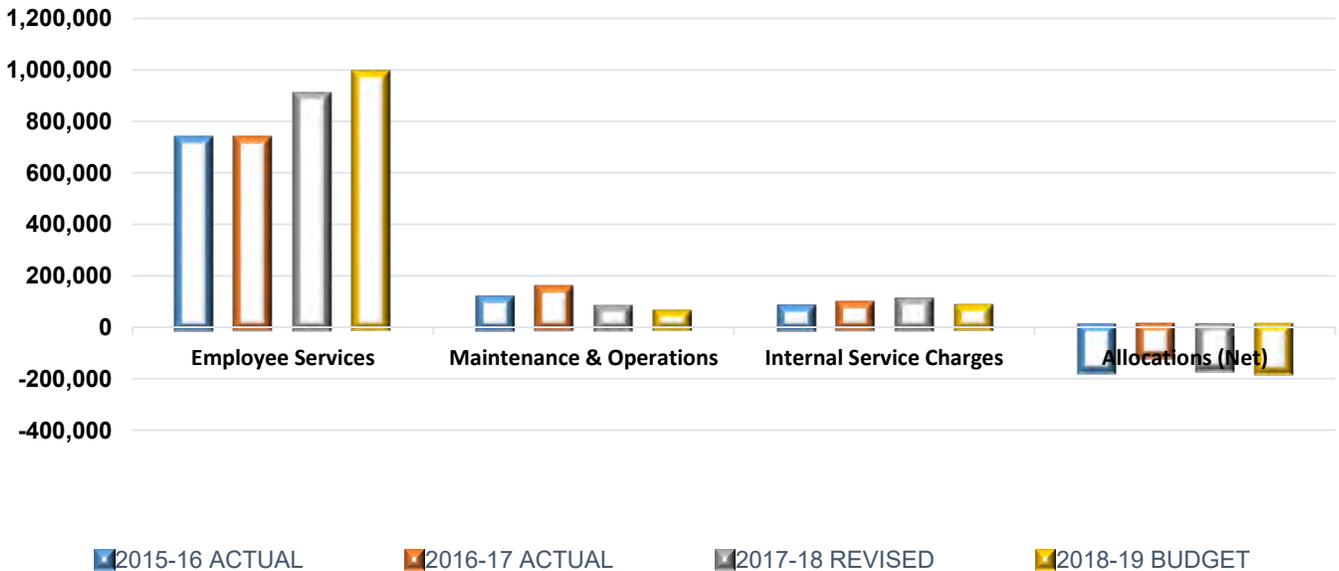
**ASES**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Contract Grant Funded	2.0	2.0	3.0	3.0
Temporary Part-Time (FTE)	24.2	26.8	28.8	32.6
Department Total	<u>26.2</u>	<u>28.8</u>	<u>31.8</u>	<u>35.6</u>
<b>BUDGET:</b>				
Employee Services	726,054	724,922	897,615	979,640
Maintenance & Operations	109,815	146,528	71,975	52,400
Internal Service Charges	75,175	86,095	100,210	74,565
Allocations (Net)	<u>(165,546)</u>	<u>(109,762)</u>	<u>(159,390)</u>	<u>(170,800)</u>
Total Budget	<u>745,498</u>	<u>847,783</u>	<u>910,410</u>	<u>935,805</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>112-111 ASES</b>					
5002	GRANT FUNDED POSITIONS	109,996	101,733	160,675	163,510
5004	TEMPORARY PART-TIME	484,091	489,423	576,735	651,255
5025	OTHER EMPLOYEE OVERHEAD	13,597	12,626	16,130	17,345
5026	PERS-NORMAL COST	94,492	87,932	37,565	35,425
5029	PERS-UNFUNDED LIABILITY	0	0	26,695	41,440
5027	MEDICAL	5,080	13,093	29,225	25,625
5028	WORKERS' COMPENSATION	14,984	16,156	46,495	40,955
5030	FLEXIBLE BENEFITS	3,814	3,958	4,095	4,085
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>726,054</b>	<b>724,922</b>	<b>897,615</b>	<b>979,640</b>
5101	OFFICE/OPERATING SUPPLIES	39,338	34,945	29,375	23,800
5126	MAINTENANCE OF EQUIPMENT	60	60	100	100
5131	PROFESSIONAL SERVICES/CONTRACTS	59,226	98,415	30,000	15,000
5160	TRAINING AND MEETINGS	1,568	0	2,000	2,000
5162	DUES AND SUBSCRIPTIONS	347	894	500	500
5167	ADVERTISING AND PRINTING	1,318	1,874	1,800	2,000
5173	OTHER TELEPHONE	7,958	10,340	8,200	9,000
<b>TOTAL, M &amp; O</b>		<b>109,815</b>	<b>146,528</b>	<b>71,975</b>	<b>52,400</b>
5125	BUILDING MAINTENANCE	23,135	36,730	58,790	0
5164	FLEET	0	0	0	9,780
5165	DUPLICATING	11,710	6,525	8,045	27,305
5172	TELECOMMUNICATIONS	6,745	6,645	1,620	1,680
5178	NETWORK & SYSTEMS ADMINISTRATION	5,370	9,325	9,735	9,790
5183	INSURANCE	28,215	26,870	22,020	26,010
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>75,175</b>	<b>86,095</b>	<b>100,210</b>	<b>74,565</b>
<b>SUBTOTAL, COMMUNITY SERVICES/ASES</b>		<b>911,044</b>	<b>957,545</b>	<b>1,069,800</b>	<b>1,106,605</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>112-111</b>	<b>ASES</b>				
5902	ALLOCATED OUT	(165,546)	(109,762)	(159,390)	(170,800)
	<b>TOTAL, ASES</b>	<b>745,498</b>	<b>847,783</b>	<b>910,410</b>	<b>935,805</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Special Revenue Fund Sources and Uses**

**REIDY CREEK GOLF COURSE**

This fund was established to account for transactions related to the operations of the Reidy Creek Golf Course. The golf course is operated under contract with a golf course management company.

**Sources of Funds:**

Green Fees	\$383,820
Cart Rental	127,720
Golf Merchandise Sales	33,855
Food and Beverage Rent	8,575
Other Revenue	3,680
Transfer from General Fund	24,590
<b>TOTAL, Sources</b>	<b><u><u>\$582,240</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$582,240
<b>TOTAL, Uses</b>	<b><u><u>\$582,240</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**REIDY CREEK GOLF COURSE**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

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

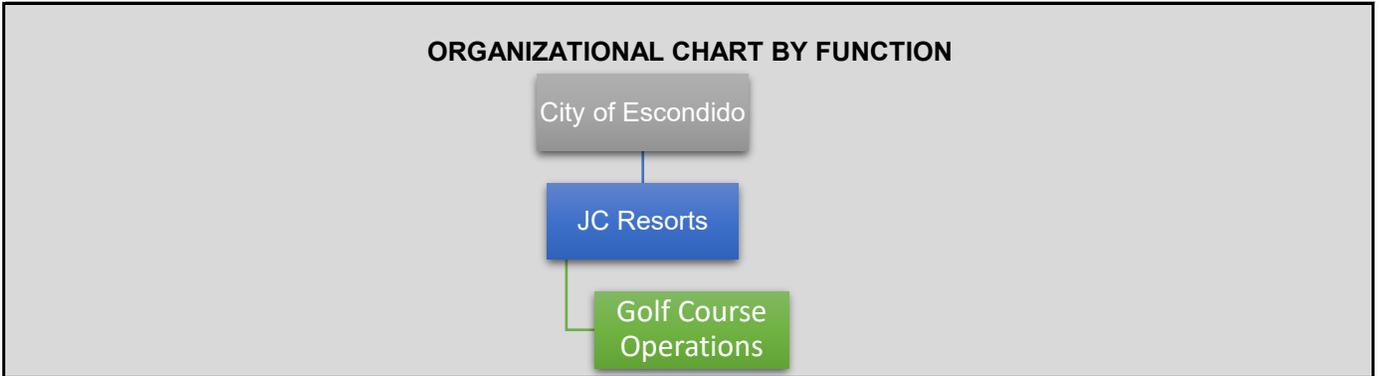
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Decrease in M & O primarily due to decrease in golf course maintenance
- \$78,000 decrease in the amount transferred in from the General Fund
- \$27,000 projected decrease in revenue due to the effects of reduced maintenance at the course affecting green fees and cart rental revenue

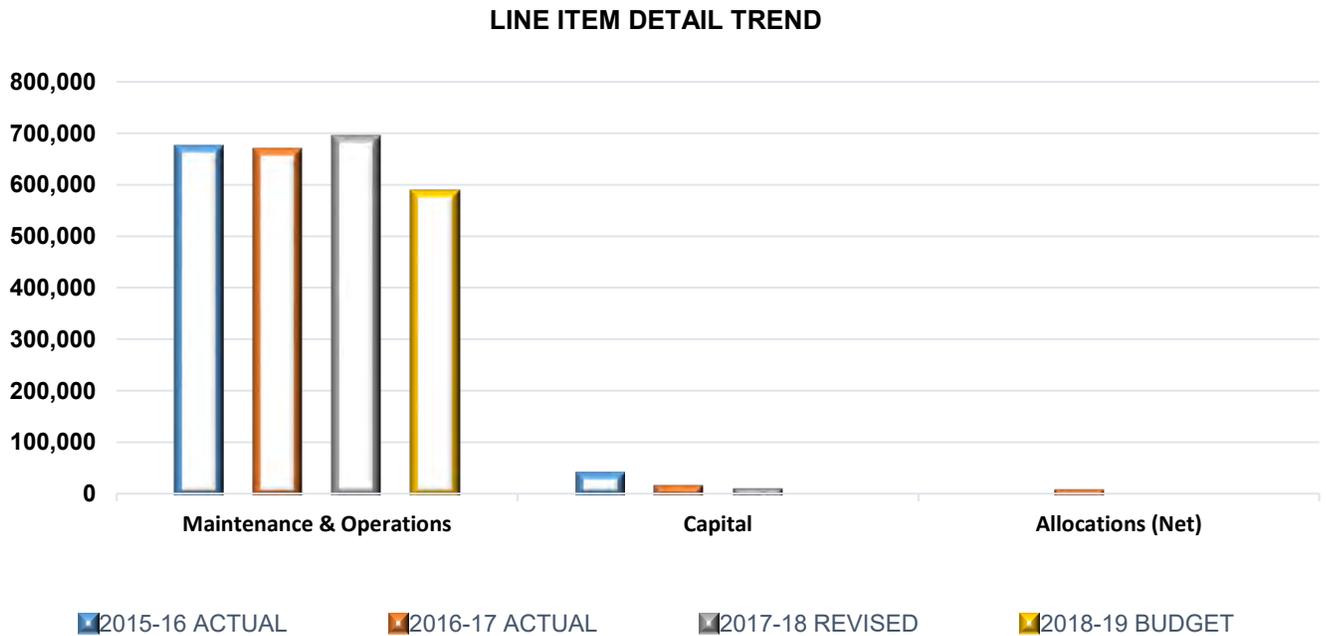
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**REIDY CREEK GOLF COURSE**



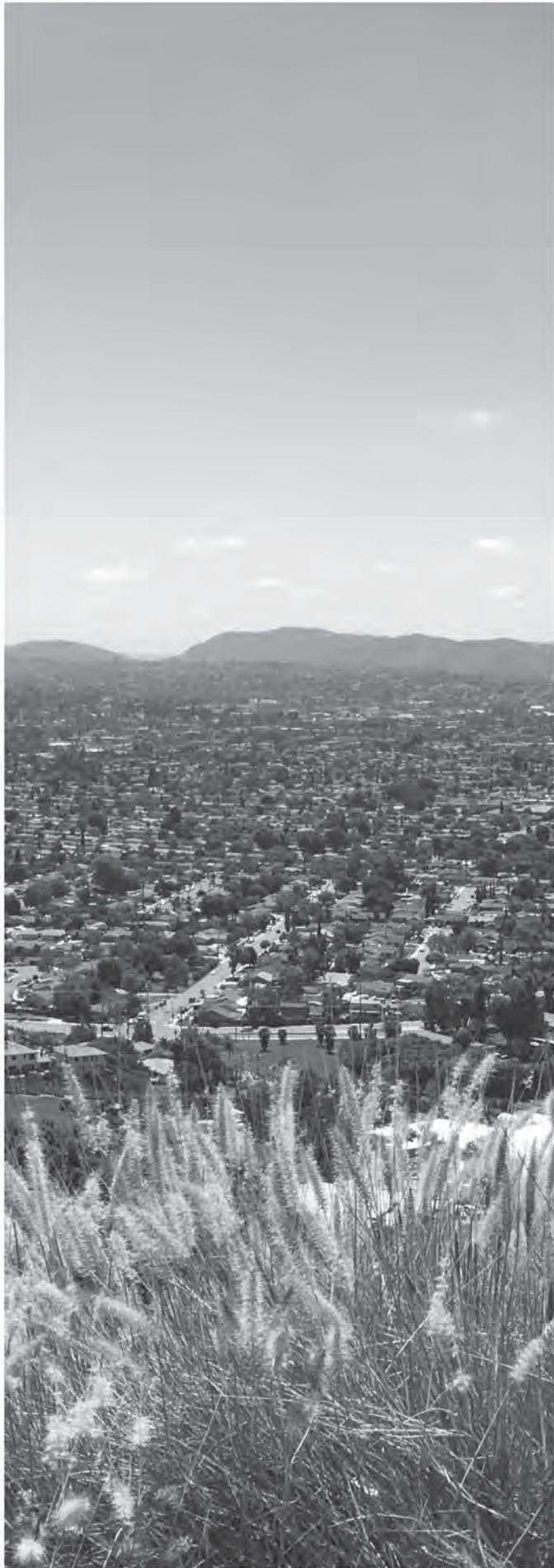
**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	667,261	662,455	687,020	582,240
Capital	35,085	8,812	3,000	0
Allocations (Net)	0	1,074	0	0
<b>Total Budget</b>	<u>702,346</u>	<u>672,341</u>	<u>690,020</u>	<u>582,240</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>553-130</b>	<b>REIDY CREEK GOLF COURSE</b>				
5118	MISCELLANEOUS MOTIVE	6,146	6,337	5,630	5,615
5119	ACCIDENT REPAIRS	504	0	0	0
5131	PROFESSIONAL SERVICES	75,623	78,583	80,855	82,950
5155	GOLF SHOP OPERATIONS	175,122	180,238	185,210	158,615
5156	GOLF COURSE MAINTENANCE	322,199	309,018	326,625	243,850
5157	GOLF COURSE GENERAL AND ADMIN	62,364	62,682	62,705	64,210
5158	GOLF COURSE MERCHANDISE	19,640	20,735	21,050	22,005
5169	OTHER INSURANCE	5,663	4,862	4,945	4,995
	<b>TOTAL, M &amp; O</b>	<b>667,261</b>	<b>662,455</b>	<b>687,020</b>	<b>582,240</b>
5208	MOTIVE EQUIPMENT	35,085	0	0	0
5209	OTHER CAPITAL OUTLAY	0	8,812	3,000	0
	<b>TOTAL, CAPITAL</b>	<b>35,085</b>	<b>8,812</b>	<b>3,000</b>	<b>0</b>
	<b>SUBTOTAL, REIDY CREEK GOLF COURSE</b>	<b>702,346</b>	<b>671,268</b>	<b>690,020</b>	<b>582,240</b>
5901	ALLOCATIONS IN	0	1,074	0	0
	<b>TOTAL, REIDY CREEK GOLF COURSE</b>	<b>702,346</b>	<b>672,341</b>	<b>690,020</b>	<b>582,240</b>



**CITY OF ESCONDIDO  
 FY 2018-19 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.

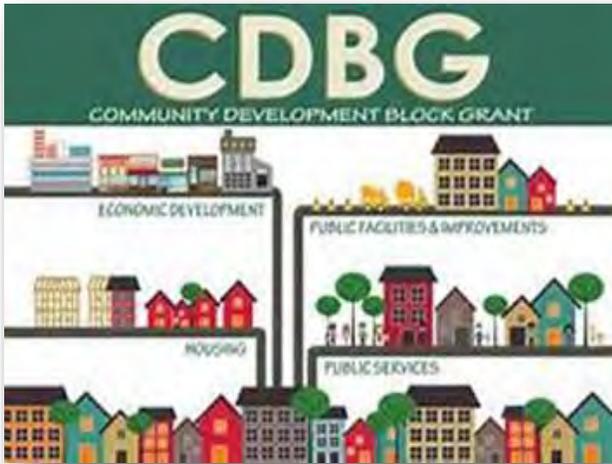
**Sources of Funds:**

Grant	\$1,791,465
<b>TOTAL, Sources</b>	<b><u><u>\$1,791,465</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$272,050
Maintenance and Operations	47,000
Internal Service Charges	36,175
Allocations	<u>(30,980)</u>
<b>TOTAL, Operating Budget</b>	<b><u>324,245</u></b>
CDBG Capital Projects	1,164,455
CDBG Fair Housing Contract	34,045
CDBG Public Service	<u>268,720</u>
<b>TOTAL, Uses</b>	<b><u><u>\$1,791,465</u></u></b>

## COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN



### DESCRIPTION

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

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

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

### DEPARTMENT PRIORITIES

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

### MAJOR BUDGET IMPACTS

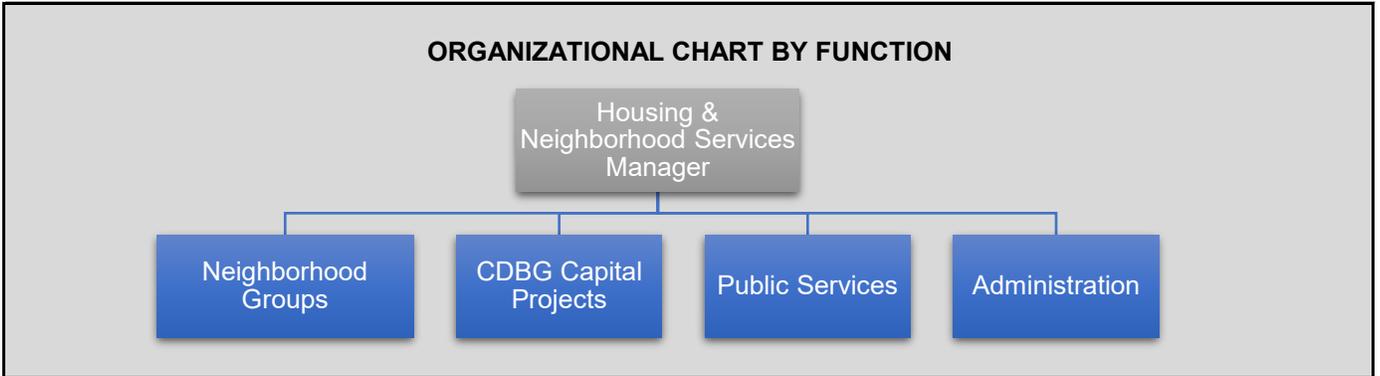
- Increase in employee services primarily due to increase in PERS costs

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Increase in M & O due to increase in consulting services & maintenance of equipment
- Increase in internal service charges, primarily duplicating charges
- Decrease in allocations out primarily to capital projects
- Approximately \$200,000 increase in grant revenue and use of funds on CDBG programs/projects. Due to uncertainty on the federal level, it is uncertain if this increase will continue in future cycles.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

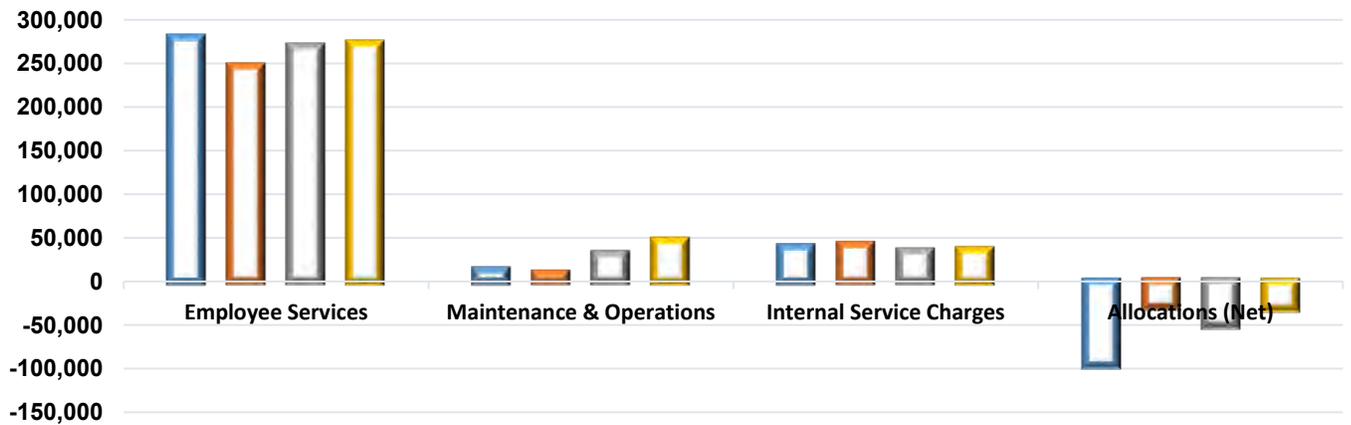
**COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	4.0	4.0	3.0	3.0
<b>BUDGET:</b>				
Employee Services	278,686	245,110	268,450	272,050
Maintenance & Operations	12,723	8,720	31,600	47,000
Internal Service Charges	39,345	41,525	34,265	36,175
Allocations (Net)	<u>(96,264)</u>	<u>(29,099)</u>	<u>(51,110)</u>	<u>(30,980)</u>
Total Budget	234,490	266,256	283,205	324,245

**LINE ITEM DETAIL TREND**



■ 2015-16 ACTUAL

■ 2016-17 ACTUAL

■ 2017-18 REVISED

■ 2018-19 BUDGET

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REVISED</b>	<b>BUDGET</b>
<b>116-109</b>	<b>CDBG ADMIN</b>				
5002	CONTRACT AND GRANT FUNDED POSITIONS	176,194	151,611	165,015	165,015
5025	OTHER EMPLOYEE OVERHEAD	9,073	7,948	8,055	6,255
5026	PERS-NORMAL COST	50,210	45,500	16,550	17,085
5029	PERS-UNFUNDED LIABILITY	0	0	34,925	39,840
5027	MEDICAL	30,998	29,382	32,930	33,115
5028	WORKERS' COMPENSATION	1,389	907	1,085	850
5030	FLEXIBLE BENEFITS	10,823	9,760	9,890	9,890
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>278,686</b>	<b>245,110</b>	<b>268,450</b>	<b>272,050</b>
5101	OFFICE/OPERATING SUPPLIES	1,195	1,998	2,500	3,000
5126	MAINTENANCE OF EQUIPMENT	30	30	300	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	4,610	657	14,900	25,000
5160	TRAINING AND MEETINGS	684	111	2,000	2,500
5161	MILEAGE REIMBURSEMENT	422	75	1,000	750
5162	DUES AND SUBSCRIPTIONS	552	0	750	750
5166	OTHER DUPLICATING	896	385	750	1,000
5167	ADVERTISING AND PRINTING	1,901	1,738	3,400	4,000
5173	OTHER TELEPHONE	931	799	3,000	3,000
5190	OTHER EXPENSE	1,502	2,927	3,000	4,000
	<b>TOTAL, M &amp; O</b>	<b>12,723</b>	<b>8,720</b>	<b>31,600</b>	<b>47,000</b>
5125	BUILDING MAINTENANCE	10,625	11,500	10,155	9,570
5164	FLEET SERVICES	1,605	2,020	1,260	2,070
5165	DUPLICATING	3,420	4,170	2,555	4,700
5172	TELECOMMUNICATIONS	845	975	970	1,010
5175	MAIL SERVICES	1,475	1,100	1,320	2,245
5178	NETWORK & SYSTEMS ADMINISTRATION	7,970	7,910	9,655	9,425

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>116-109</b>	<b>CDBG ADMIN</b>				
5183	INSURANCE	13,405	13,850	8,350	7,155
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>39,345</b>	<b>41,525</b>	<b>34,265</b>	<b>36,175</b>
	<b>SUBTOTAL, CDBG/ADMIN</b>	<b>330,755</b>	<b>295,355</b>	<b>334,315</b>	<b>355,225</b>
5901	ALLOCATED IN	70,605	92,779	74,750	68,480
5902	ALLOCATED OUT	(166,869)	(121,878)	(125,860)	(99,460)
	<b>TOTAL, CDBG ADMIN</b>	<b>234,490</b>	<b>266,256</b>	<b>283,205</b>	<b>324,245</b>

**CITY OF ESCONDIDO  
FY 2018-19 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	\$837,380
Charges to Departments	8,430
Use of Available Fund Balance	360,875
<b>TOTAL, Sources</b>	<b><u><u>\$1,206,685</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,045,825
Internal Service Charges	3,040
Allocations	157,820
<b>TOTAL, Uses</b>	<b><u><u>\$1,206,685</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**LANDSCAPE MAINTENANCE DISTRICT (LMD)**



**DESCRIPTION**

Pursuant to the terms of the State of California “Landscaping and Lighting Act of 1972” the City of Escondido Landscape Maintenance District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones in 2018.

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

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

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

**DEPARTMENT PRIORITIES**

- Provide direction to landscape maintenance contractors that will ensure the goals of the Landscape Maintenance District’s maintenance program in each LMD zone are met
- Develop and monitor the LMD budget to ensure adequate funding for the administration and maintenance of each LMD zone

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

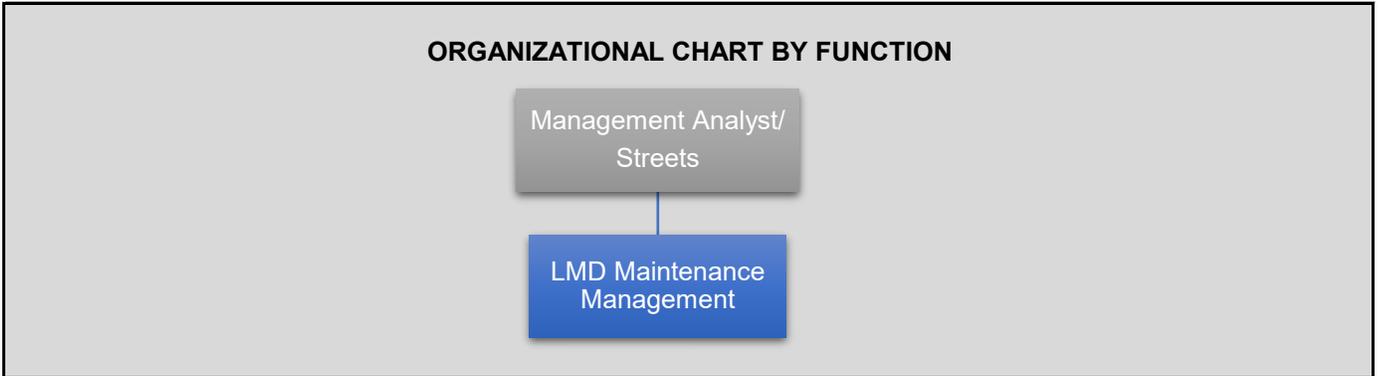
- Provide administrative services to developers requesting annexation of their properties into the City's LMD
- Respond to inquiries from property owners within the LMD in a timely, professional and effective manner

**MAJOR BUDGET IMPACTS**

- Increase in M & O is primarily for a price increase in the new LMD maintenance contract and to fund various rehab programs in Reidy Creek environmental channel, Brookside development and Eureka Springs development. In addition, an increase in water is also anticipated
- Increase in allocations in from Parks
- Use of \$361,000 in available fund balance

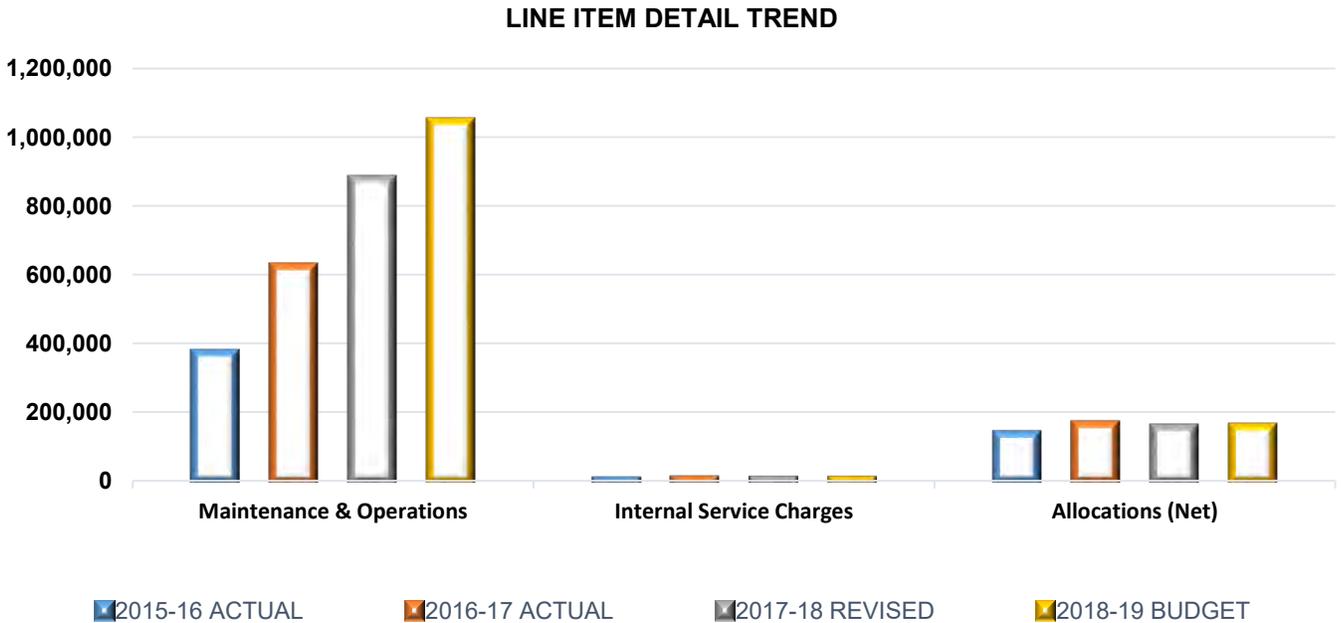
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**LANDSCAPE MAINTENANCE DISTRICT**



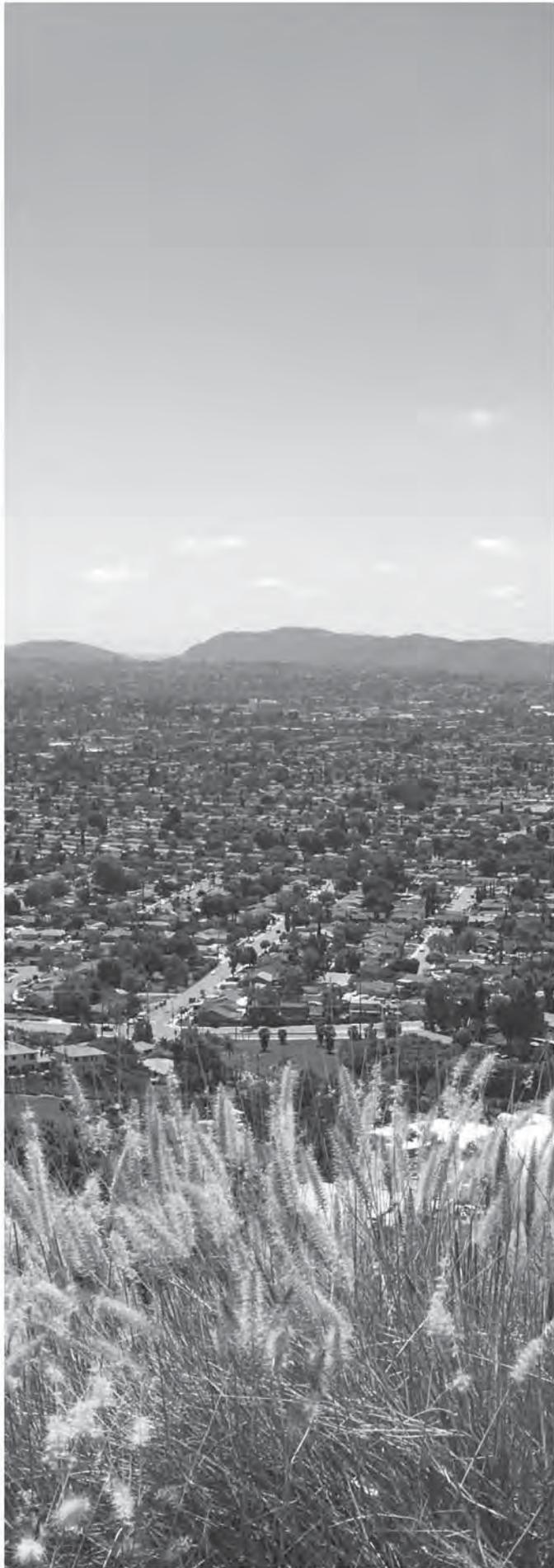
**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	370,957	622,590	875,595	1,045,825
Internal Service Charges	1,485	3,400	3,100	3,040
Allocations (Net)	135,615	163,990	154,580	157,820
<b>Total Budget</b>	<u>508,057</u>	<u>789,981</u>	<u>1,033,275</u>	<u>1,206,685</u>



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>126-795 LANDSCAPE MAINTENANCE DISTRICT</b>					
5101	OFFICE/OPERATING SUPPLIES	0	128,628	0	0
5131	PROFESSIONAL SERVICES	247,691	277,579	471,590	610,975
5170	UTILITIES	2,947	5,308	16,620	18,200
5171	WATER	120,319	211,075	383,500	411,210
5173	OTHER TELEPHONE	0	0	3,885	5,440
<b>TOTAL, M &amp; O</b>		<b>370,957</b>	<b>622,590</b>	<b>875,595</b>	<b>1,045,825</b>
5183	INSURANCE	1,485	3,400	3,100	3,040
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>1,485</b>	<b>3,400</b>	<b>3,100</b>	<b>3,040</b>
<b>SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>		<b>372,442</b>	<b>625,990</b>	<b>878,695</b>	<b>1,048,865</b>
5901	ALLOCATED IN	135,615	163,990	154,580	157,820
<b>TOTAL, LANDSCAPE MAINTENANCE DISTRICT</b>		<b>508,057</b>	<b>789,981</b>	<b>1,033,275</b>	<b>1,206,685</b>



**CITY OF ESCONDIDO  
 FY 2018-19 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	1,000,000
Advance Payback from Successor Agency-Redevelopment	929,045
<b>TOTAL, Sources</b>	<b><u><u>\$2,354,045</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$355,260
Maintenance and Operations	105,300
Internal Service Charges	29,285
Allocations	<u>(194,305)</u>
<b>TOTAL, Operating Budget</b>	<b><u>295,540</u></b>
Housing Programs/Future Development	<u>2,058,505</u>
<b>TOTAL, Uses</b>	<b><u><u>\$2,354,045</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY - HOUSING**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

- Continue to stimulate economic development through the use of affordable housing funds by providing affordable housing programs and new affordable housing opportunities in the community
- 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

**MAJOR BUDGET IMPACTS**

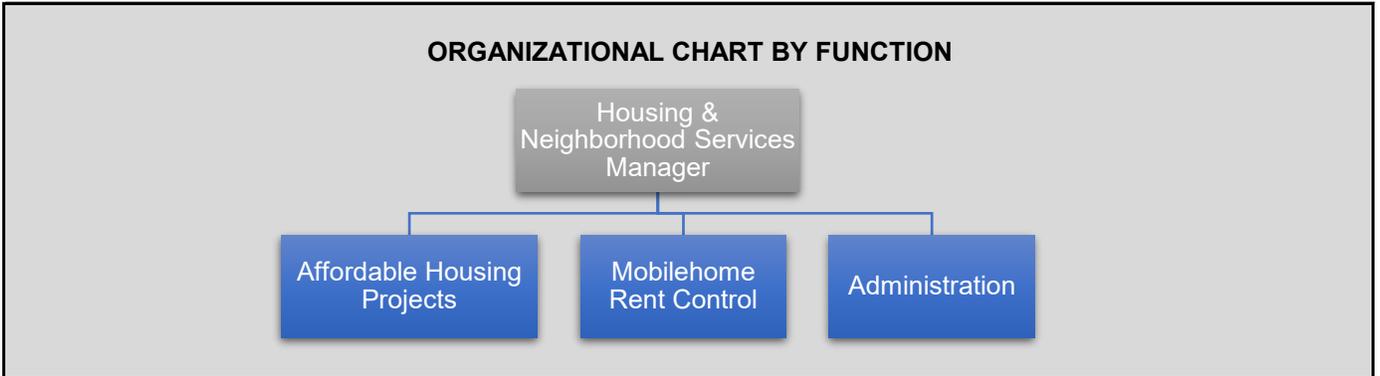
- Increase in employee services is primarily due to increased PERS costs

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Decrease in M & O is due to decrease in amount budgeted for maintenance of the Estrada property
- Decrease in internal service charges, primarily duplicating, insurance and mail services charges
- Increase in allocations out to the Mobilehome Park Management Fund
- Added 20% of anticipated advance payback from Successor Agency-Redevelopment of approximately \$929,000.

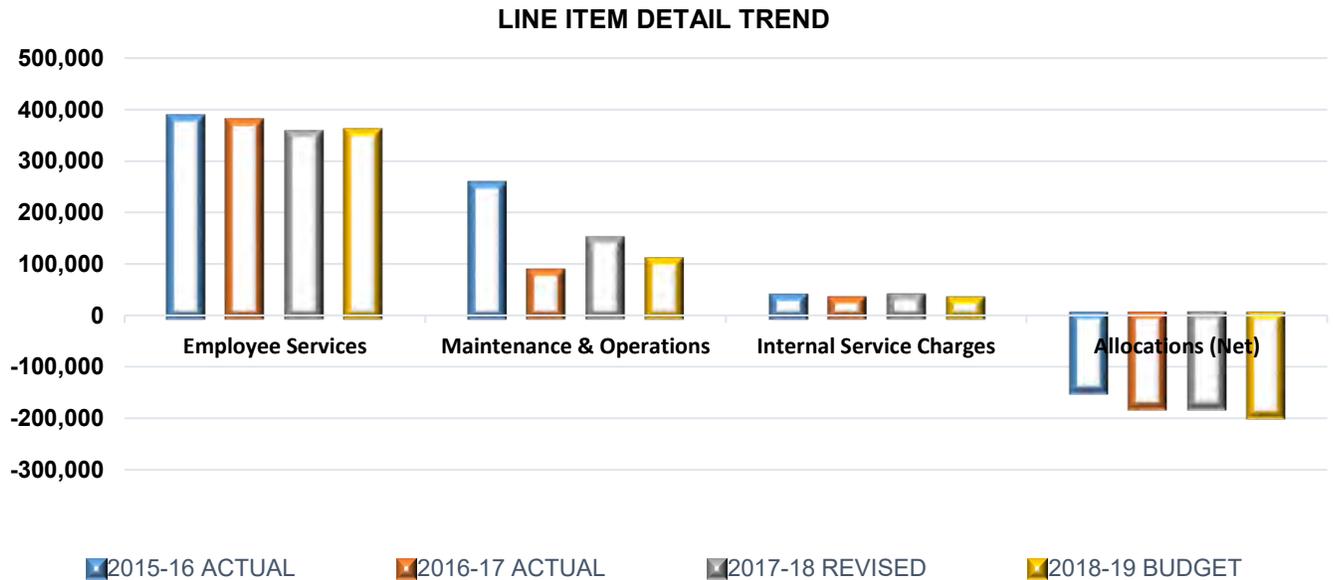
**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Department Summary**

**SUCCESSOR AGENCY-HOUSING**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	3.0	3.0	3.0	3.0
Grant Funded	1.0	1.0	0.0	0.0
Department Total	<u>4.0</u>	<u>4.0</u>	<u>3.0</u>	<u>3.0</u>
<b>BUDGET:</b>				
Employee Services	382,240	373,226	350,665	355,260
Maintenance & Operations	253,032	83,107	145,200	105,300
Internal Service Charges	35,090	29,595	34,670	29,285
Allocations (Net)	<u>(144,539)</u>	<u>(176,511)</u>	<u>(176,060)</u>	<u>(194,305)</u>
Total Budget	<u>525,823</u>	<u>309,416</u>	<u>354,475</u>	<u>295,540</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>281-081 SUCCESSOR AGENCY-HOUSING</b>				
5001 REGULAR FULL-TIME	224,165	204,003	227,770	225,105
5002 GRANT FUNDED POSITIONS	35,612	43,199	0	0
5020 OVERTIME	0	35	0	0
5025 OTHER EMPLOYEE OVERHEAD	10,797	8,844	8,175	8,135
5026 PERS-NORMAL COST	74,718	71,468	22,905	23,680
5029 PERS-UNFUNDED LIABILITY	0	0	49,260	56,550
5027 MEDICAL	21,017	27,791	25,465	25,625
5028 WORKERS' COMPENSATION	9,048	10,713	9,935	9,010
5030 FLEXIBLE BENEFITS	6,883	7,175	7,155	7,155
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>382,240</b>	<b>373,226</b>	<b>350,665</b>	<b>355,260</b>
5101 OFFICE/OPERATING SUPPLIES	2,587	2,398	3,000	3,000
5126 MAINTENANCE OF EQUIPMENT	203	30	1,000	1,000
5131 PROFESSIONAL SERVICES/CONTRACTS	145,668	19,287	52,300	45,300
5136 RENTAL SUBSIDY	58,975	50,100	52,200	45,300
5139 OTHER BUILDING REPAIRS/MAINTENANCE	0	0	25,000	0
5160 TRAINING AND MEETINGS	204	460	2,000	2,000
5161 MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162 DUES AND SUBSCRIPTIONS	500	960	2,000	2,000
5167 ADVERTISING AND PRINTING	56	0	700	700
5190 OTHER EXPENSE	0	0	6,000	5,000
5199 LOAN WRITE-OFFS	44,839	9,872	0	0
<b>TOTAL, M &amp; O</b>	<b>253,032</b>	<b>83,107</b>	<b>145,200</b>	<b>105,300</b>
5125 BUILDING MAINTENANCE	5,780	6,235	5,455	5,670
5165 DUPLICATING	3,770	3,070	5,180	2,870
5172 TELECOMMUNICATIONS	4,515	1,625	970	1,010
5175 MAIL SERVICES	5,975	5,005	8,885	7,605

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>281-081 SUCCESSOR AGENCY-HOUSING</b>				
5178 NETWORK & SYSTEMS ADMINISTRATION	9,400	6,660	5,560	5,520
5183 INSURANCE	5,650	7,000	8,620	6,610
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>35,090</b>	<b>29,595</b>	<b>34,670</b>	<b>29,285</b>
<b>SUBTOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>670,362</b>	<b>485,928</b>	<b>530,535</b>	<b>489,845</b>
5901 ALLOCATED IN	55,920	67,564	15,000	10,000
5902 ALLOCATED OUT	(200,459)	(244,075)	(191,060)	(204,305)
<b>TOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>525,823</b>	<b>309,416</b>	<b>354,475</b>	<b>295,540</b>

**CITY OF ESCONDIDO  
FY 2018-19 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	\$33,000
Rental Income-Mountain Shadows	151,750
<b>TOTAL, Sources</b>	<b><u><u>\$184,750</u></u></b>

**Uses of Funds:**

Maintenance and Operations	\$141,590
Internal Service Charges	990
Allocations	42,170
<b>TOTAL, Uses</b>	<b><u><u>\$184,750</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MOBILEHOME PARK MANAGEMENT**



**DESCRIPTION**

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

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

Mobilehome Park Resident Ownership Program (MPROP) loan. Several residents did not purchase their lots and the City has retained ownership of those lots. Mobilehome Park Management acts as the landlord to 28 mobilehome coach owners. As residents leave the Parks, lots are sold.

**DEPARTMENT PRIORITIES**

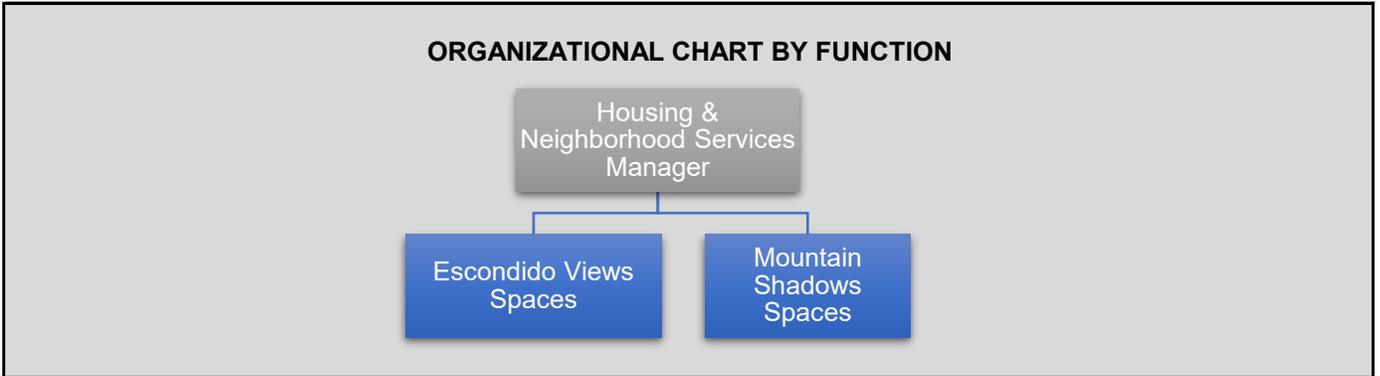
- Continue to manage City owned lots in the Mountain Shadows and Escondido Views mobilehome parks
- Minimize operating costs whenever possible
- Continue to provide highest level of customer service
- Continue to market and sell lots

**MAJOR BUDGET IMPACTS**

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

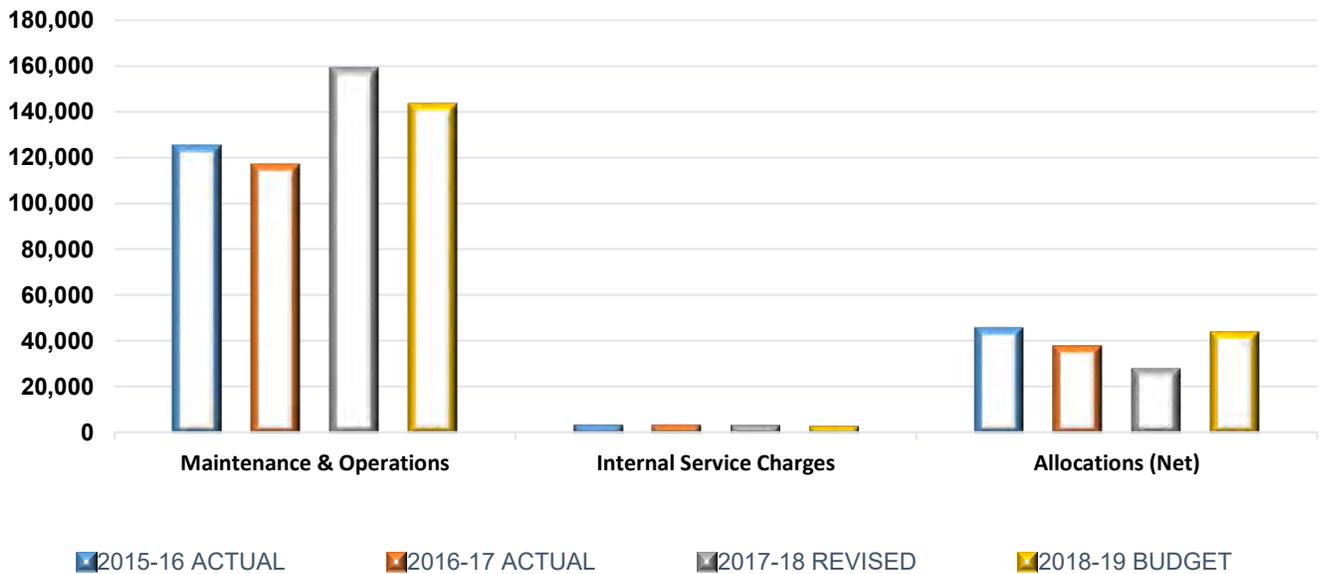
**MOBILEHOME PARK MANAGEMENT**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	123,633	115,575	157,350	141,590
Internal Service Charges	1,530	1,520	1,335	990
Allocations (Net)	43,965	36,250	26,315	42,170
<b>Total Budget</b>	<u>169,128</u>	<u>153,345</u>	<u>185,000</u>	<u>184,750</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>283-083 MOBILEHOME PARK MANAGEMENT</b>				
5101 OFFICE/OPERATING SUPPLIES	333	146	1,500	500
5131 PROFESSIONAL SERVICES	120,428	112,634	151,350	136,600
5167 ADVERTISING & PRINTING	0	0	500	490
5190 OTHER EXPENSE	2,872	2,795	4,000	4,000
<b>TOTAL, M &amp; O</b>	<b>123,633</b>	<b>115,575</b>	<b>157,350</b>	<b>141,590</b>
5183 INSURANCE	1,530	1,520	1,335	990
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,530</b>	<b>1,520</b>	<b>1,335</b>	<b>990</b>
<b>SUBTOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>125,163</b>	<b>117,095</b>	<b>158,685</b>	<b>142,580</b>
5901 ALLOCATED IN	43,965	36,250	26,315	42,170
<b>TOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>169,128</b>	<b>153,345</b>	<b>185,000</b>	<b>184,750</b>

**CITY OF ESCONDIDO  
FY 2018-19 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	\$648,965
Loan Repayments	150,000
<b>TOTAL, Sources</b>	<b><u><u>\$798,965</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$29,500
Internal Service Charges	340
Allocations	58,130
<b>TOTAL, Operating Budget</b>	<b><u><u>87,970</u></u></b>
Programs	710,995
<b>TOTAL, Uses</b>	<b><u><u>\$798,965</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**HOME PROGRAM**



**DESCRIPTION**

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

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

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

**DEPARTMENT PRIORITIES**

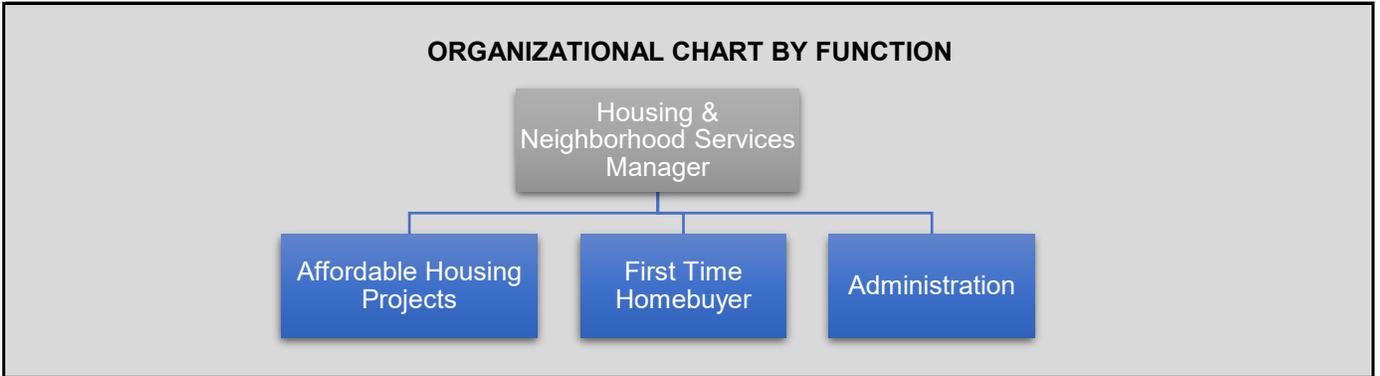
- Implement Council direction as to the use of available funds for special projects
- Provide technical and financial support to local Community Housing Development Organizations (CHDO's)
- Create opportunities and provide financial assistance to first-time home buyers

**MAJOR BUDGET IMPACTS**

- Decrease in allocations in from housing to more accurately reflect the duties performed by Staff
- Approximately \$180,000 increase in grant revenue and use of funds on HOME programs. Due to uncertainty on the federal level, it is uncertain if this increase will continue in future cycles.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

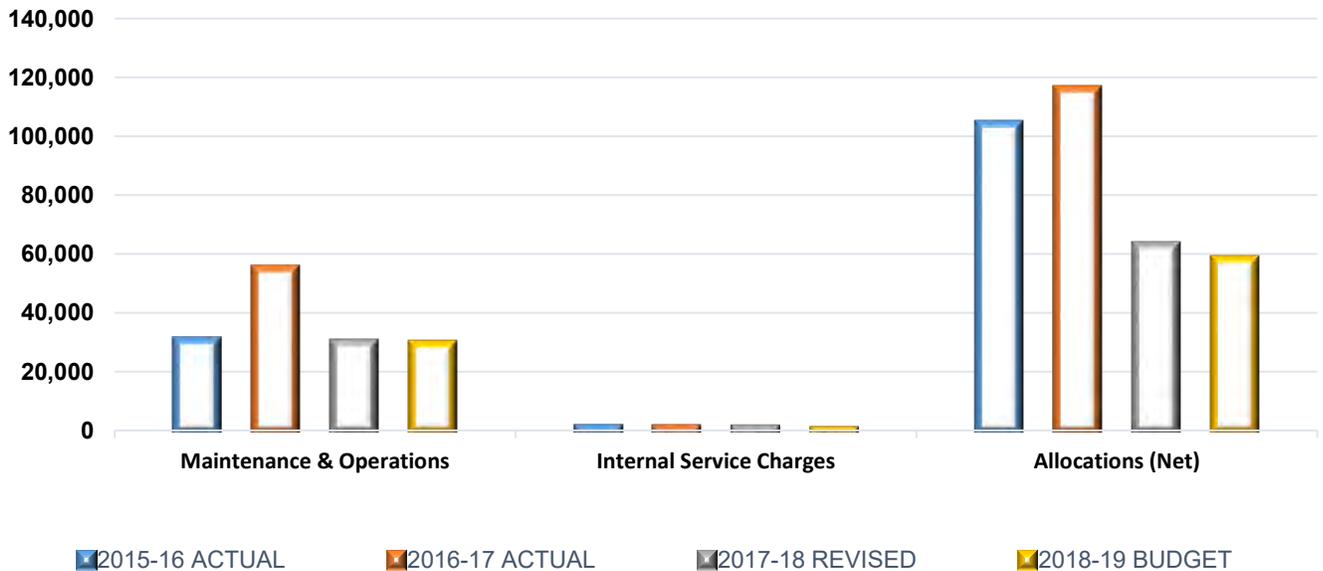
**HOME PROGRAM**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	30,702	55,010	29,690	29,500
Internal Service Charges	1,060	905	805	340
Allocations (Net)	104,100	115,860	62,610	58,130
<b>Total Budget</b>	<u>135,862</u>	<u>171,775</u>	<u>93,105</u>	<u>87,970</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>284-084</b>	<b>HOME PROGRAM</b>				
5101	OFFICE/OPERATING SUPPLIES	601	638	2,690	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	4,056	3,628	19,000	19,500
5160	TRAINING AND MEETINGS	450	25	3,000	3,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	595	500	2,000	2,000
5167	ADVERTISING AND PRINTING	0	219	2,000	2,000
5199	LOAN WRITE-OFFS	25,000	50,000	0	0
	<b>TOTAL, M &amp; O</b>	<b>30,702</b>	<b>55,010</b>	<b>29,690</b>	<b>29,500</b>
5183	INSURANCE	1,060	905	805	340
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,060</b>	<b>905</b>	<b>805</b>	<b>340</b>
	<b>SUBTOTAL, HOME PROGRAM</b>	<b>31,762</b>	<b>55,915</b>	<b>30,495</b>	<b>29,840</b>
5901	ALLOCATED IN	104,100	115,860	62,610	58,130
	<b>TOTAL, HOME PROGRAM</b>	<b>135,862</b>	<b>171,775</b>	<b>93,105</b>	<b>87,970</b>

# Trust Funds



**CITY OF ESCONDIDO**  
**FY 2018-19 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	\$12,199,905
<b>TOTAL, Sources</b>	<b><u><u>\$12,199,905</u></u></b>

**Uses of Funds:**

Transfer to Successor Agency-Redevelopment	\$12,199,905
<b>TOTAL, Uses</b>	<b><u><u>\$12,199,905</u></u></b>

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

**REDEVELOPMENT OBLIGATION RETIREMENT FUND**



payment of eligible enforceable obligations

**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

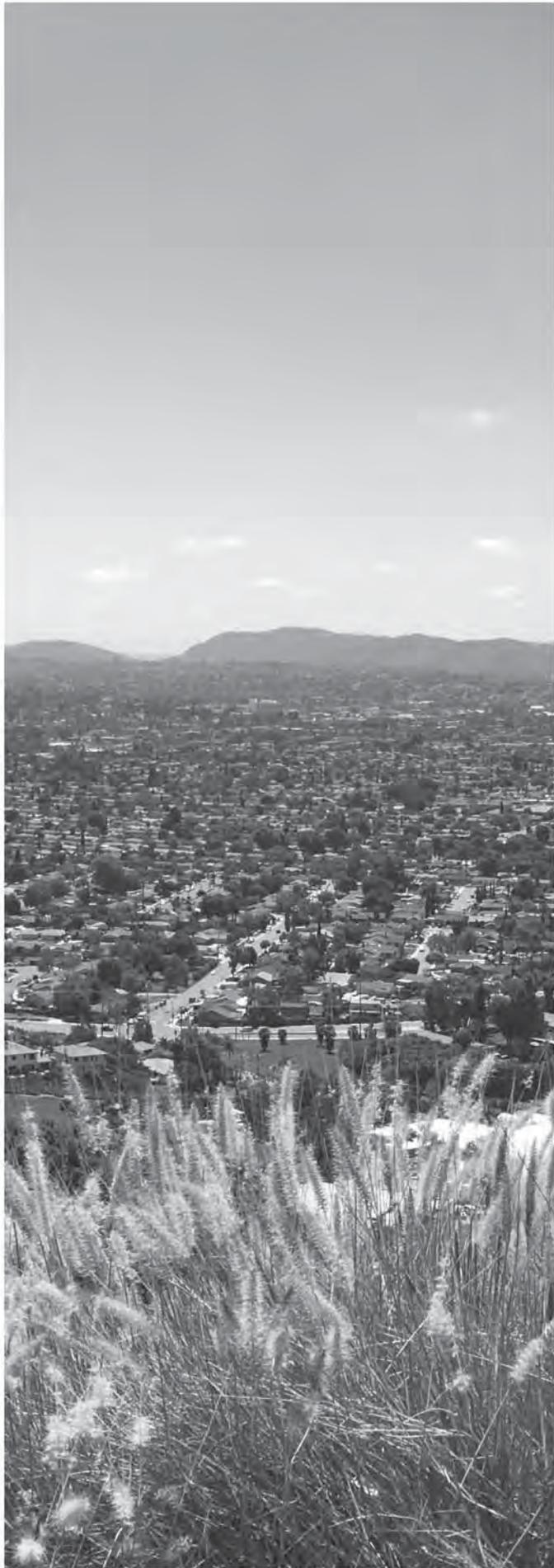
- \$5.2 million increase in amount transferred to Successor Agency – Redevelopment primarily due to \$4.6 million advance payback to General Fund and Successor Agency – Housing fund and \$340,000 increase in bond principal due

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**REDEVELOPMENT OBLIGATION RETIREMENT FUND**

<b>BUDGET SUMMARY</b>				
	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Transfer to Successor Agency-Redevelopment	9,109,124	8,783,836	10,979,130	12,199,905





**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Successor Agency - Redevelopment Sources and Uses**

**SUCCESSOR AGENCY-REDEVELOPMENT**

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

**Sources of Funds:**

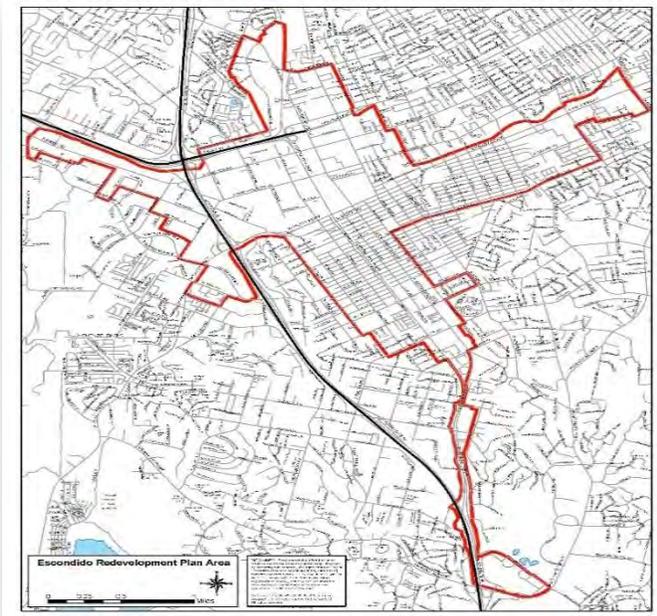
Transfer from Redevelopment Obligation Retirement Fund	\$12,199,905
<b>TOTAL, Sources</b>	<b><u><u>\$12,199,905</u></u></b>

**Uses of Funds:**

Maintenance and Operations	\$123,775
Internal Service Charges	5,955
Allocations	239,045
<b>TOTAL, Operating Budget</b>	<b><u>368,775</u></b>
Bond Principal	7,070,000
Advance Payback to General Fund	3,716,185
Advance Payback to Successor Agency-Housing	929,045
Advance Payback to Traffic Impact Fund	50,000
Use of Available Fund Balance	65,900
<b>TOTAL, Uses</b>	<b><u><u>\$12,199,905</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**SUCCESSOR AGENCY - REDEVELOPMENT**



**DESCRIPTION**

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

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

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

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

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

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

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DEPARTMENT PRIORITIES**

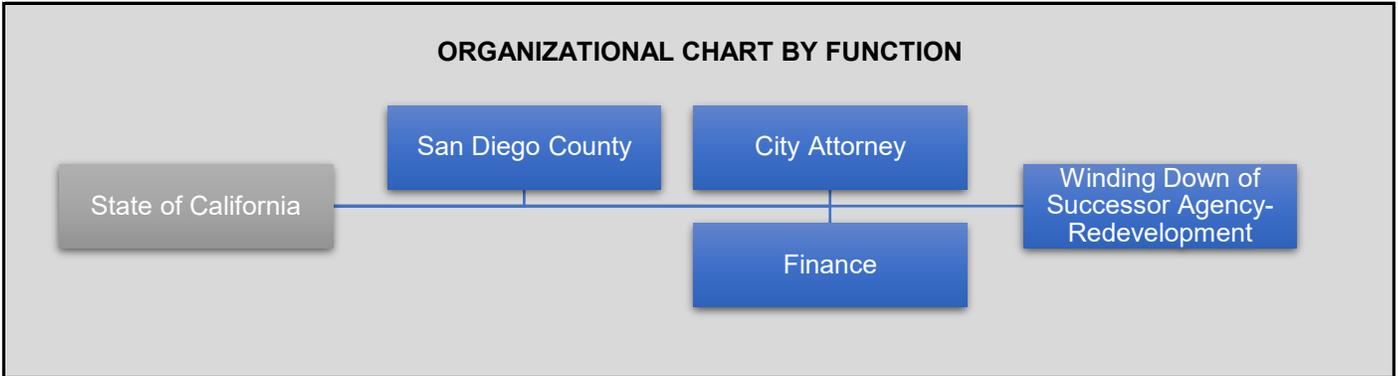
- To make timely payments of enforceable obligations incurred during the winding down of the redevelopment agency

**MAJOR BUDGET IMPACTS**

- Decrease in the amount of bond interest due. Final debt service payment on bonds will be made on September 1, 2018.
- Decrease in amount allocated in due to transfer of Oversight Board responsibilities to the County
- \$5.2 million increase in amount transferred from RORF primarily due to \$4.6 million advance payback to General Fund and Successor Agency – Housing fund and \$340,000 increase in bond principal due
- \$66,000 use of available fund balance

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

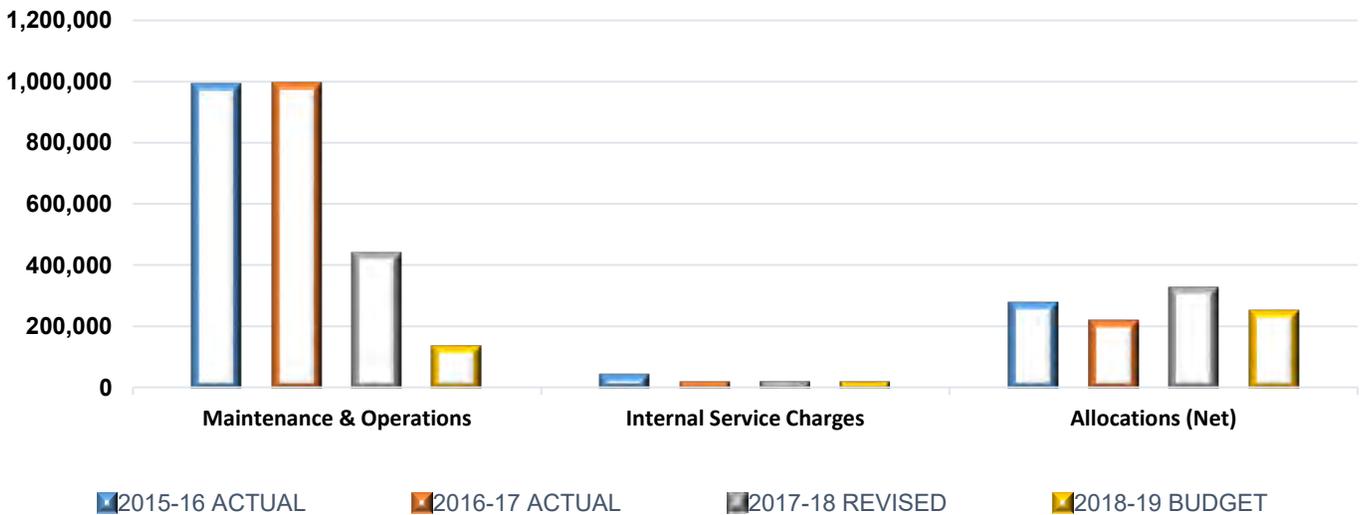
**SUCCESSOR AGENCY-REDEVELOPMENT**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>BUDGET:</b>				
Maintenance & Operations	980,274	983,093	425,990	123,775
Internal Service Charges	31,065	5,815	6,690	5,955
Allocations (Net)	266,260	208,265	313,470	239,045
<b>Total Budget</b>	<u>1,277,599</u>	<u>1,197,173</u>	<u>746,150</u>	<u>368,775</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>791-091 SUCCESSOR AGENCY-REDEVELOPMENT</b>				
5131 PROFESSIONAL SERVICES/CONTRACTS	4,510	5,500	15,000	5,000
5170 UTILITIES	11,212	0	0	0
5501 INTEREST EXPENSE	0	340,163	0	0
5502 BOND INTEREST	1,093,268	766,145	537,760	182,170
5505 BOND EXPENSE	75,548	75,548	77,500	38,735
5509 BOND AMORTIZATION	(204,263)	(204,263)	(204,270)	(102,130)
<b>TOTAL, M &amp; O</b>	<b>980,274</b>	<b>983,093</b>	<b>425,990</b>	<b>123,775</b>
5183 INSURANCE	31,065	5,815	6,690	5,955
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>31,065</b>	<b>5,815</b>	<b>6,690</b>	<b>5,955</b>
<b>SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>1,011,339</b>	<b>988,908</b>	<b>432,680</b>	<b>129,730</b>
5901 ALLOCATED IN	266,260	208,265	313,470	239,045
<b>TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>1,277,599</b>	<b>1,197,173</b>	<b>746,150</b>	<b>368,775</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Trust Fund - Sources and Uses**

**Section 115 Irrevocable Pension Trust Fund**

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

**Sources of Funds:**

Transfer from General Fund	\$3,716,185
Interest	100,000
<b>TOTAL, Sources</b>	<b><u><u>\$3,816,185</u></u></b>

**Uses of Funds:**

Add to Reserves	3,816,185
<b>TOTAL, Uses</b>	<b><u><u>\$3,816,185</u></u></b>

## SECTION 115 IRREVOCABLE TRUST FUND



### DESCRIPTION

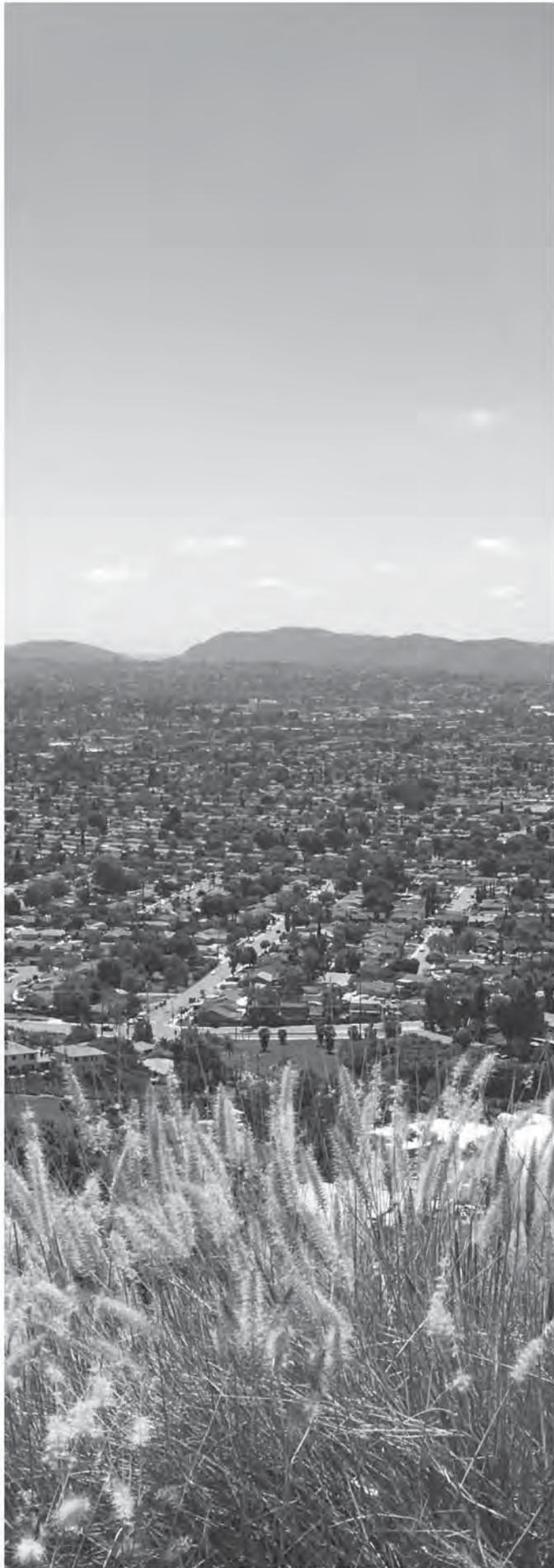
This fund accounts for the Internal Revenue Code Section 115 Pension Trust funds.

### DEPARTMENT PRIORITIES

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

### MAJOR BUDGET IMPACTS

- The General Funds portion of the advance payback from the Successor Agency – Redevelopment fund used to fund this trust



# Debt Service Funds



**CITY OF ESCONDIDO  
FY 2018-19 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	\$4,708,230
Penalties	23,670
Interest	20,050
<b>TOTAL, Sources</b>	<b><u><u>\$4,751,950</u></u></b>

**Uses of Funds:**

Bond Interest	\$2,877,900
Bond Expense	4,050
Bond Principal	1,870,000
<b>TOTAL, Uses</b>	<b><u><u>\$4,751,950</u></u></b>

CITY OF ESCONDIDO  
FY 2018-19 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 in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

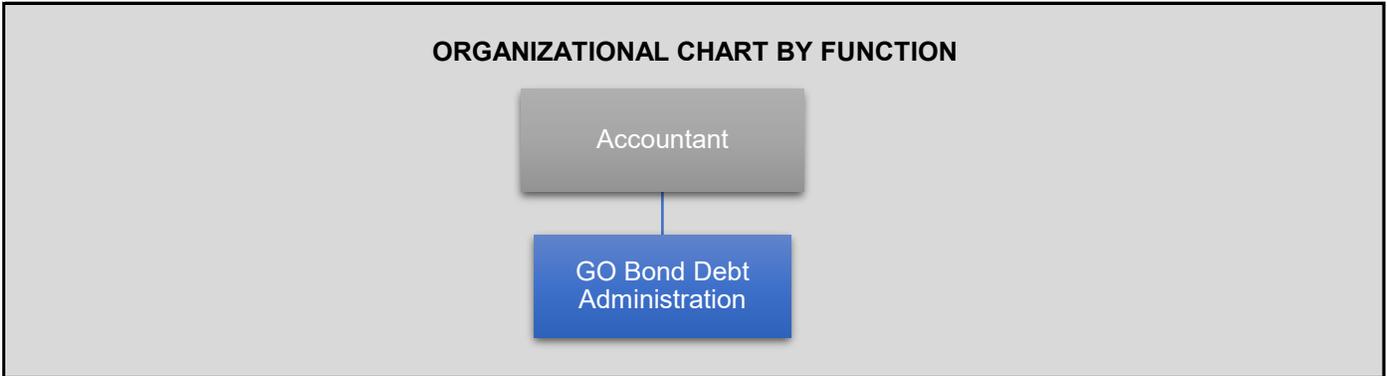
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Increase to the bottom line of this budget is primarily due to increase in the amount of bond interest due during 2018-19

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Department Summary**

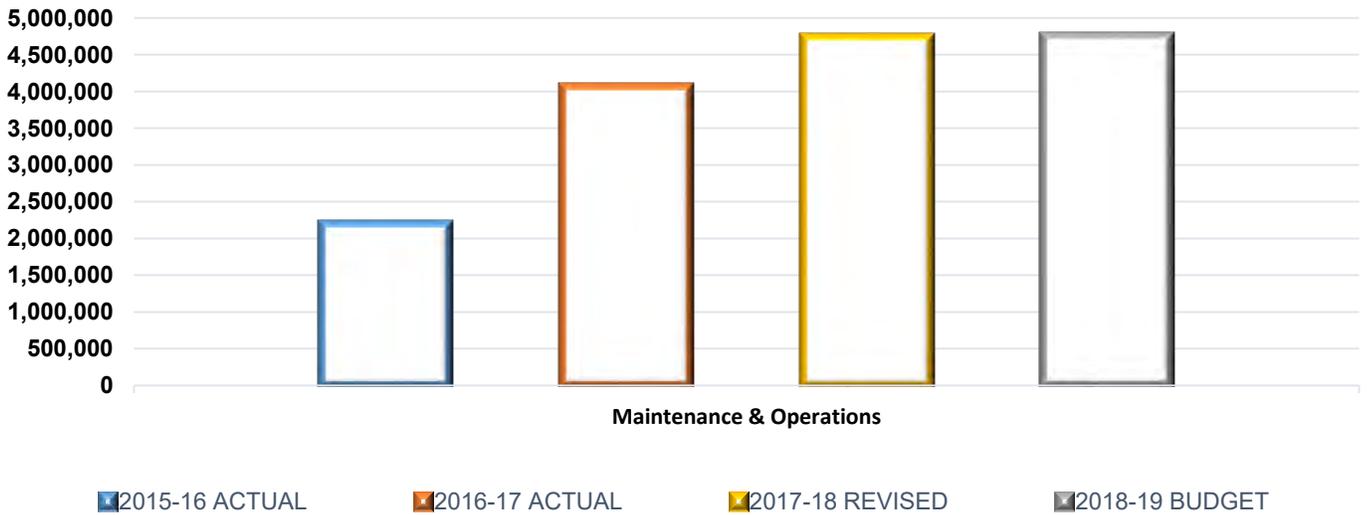
**GENERAL OBLIGATION BOND DEBT SERVICE**



**BUDGET SUMMARY**

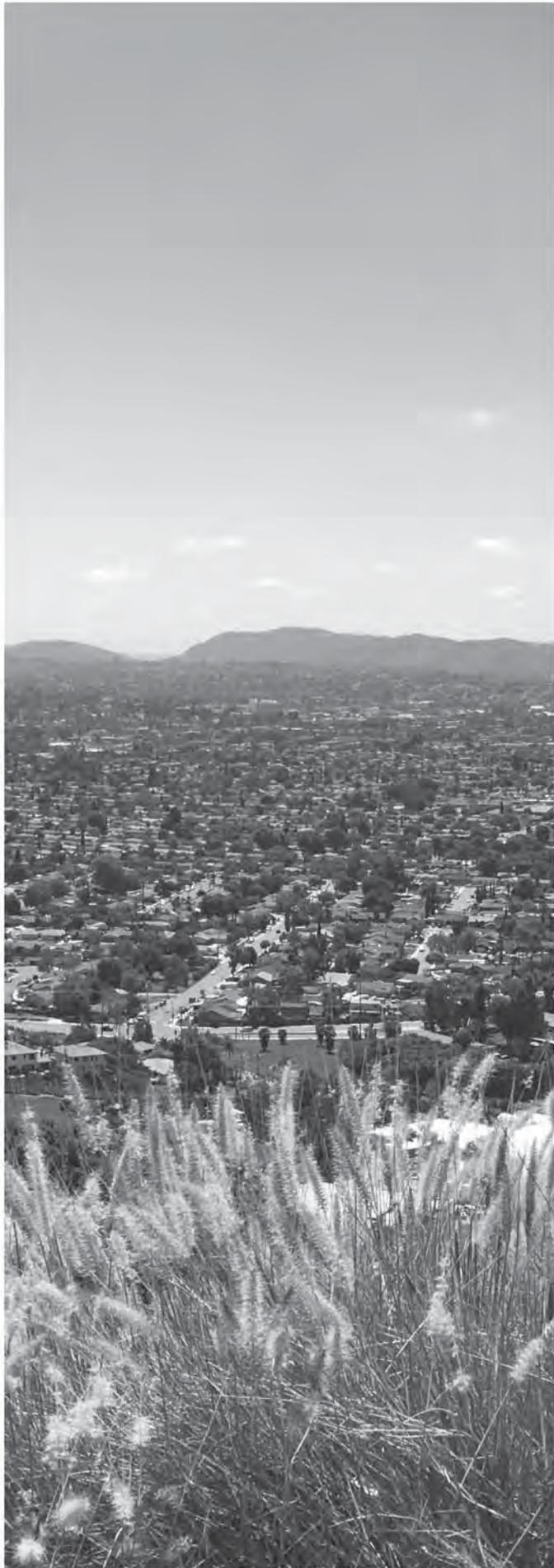
	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	2,200,652	4,064,306	4,734,950	4,751,950

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>320-150 GENERAL OBLIGATION BOND DEBT SERVICE</b>				
5502 BOND INTEREST	2,196,652	3,002,400	2,950,900	2,877,900
5505 BOND EXPENSE	4,000	1,906	4,050	4,050
5520 BOND PRINCIPAL	0	1,060,000	1,780,000	1,870,000
<b>TOTAL, M &amp; O</b>	<b>2,200,652</b>	<b>4,064,306</b>	<b>4,734,950</b>	<b>4,751,950</b>
<b>TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE</b>	<b>2,200,652</b>	<b>4,064,306</b>	<b>4,734,950</b>	<b>4,751,950</b>



**CITY OF ESCONDIDO  
FY 2018-19 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	\$366,795
Interest	100
<b>TOTAL, Sources</b>	<b><u><u>\$366,895</u></u></b>

**Uses of Funds:**

Bond Interest	\$125,845
Bond Expense	6,050
Bond Principal	235,000
<b>TOTAL, Uses</b>	<b><u><u>\$366,895</u></u></b>

## REIDY CREEK GOLF COURSE DEBT SERVICE



### DESCRIPTION

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

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

golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek. The City has covenanted in the Lease Agreement that, for as long as the Project is available for its use and possession, it will make the necessary annual appropriations within its budget for all lease payments.

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

### DEPARTMENT PRIORITIES

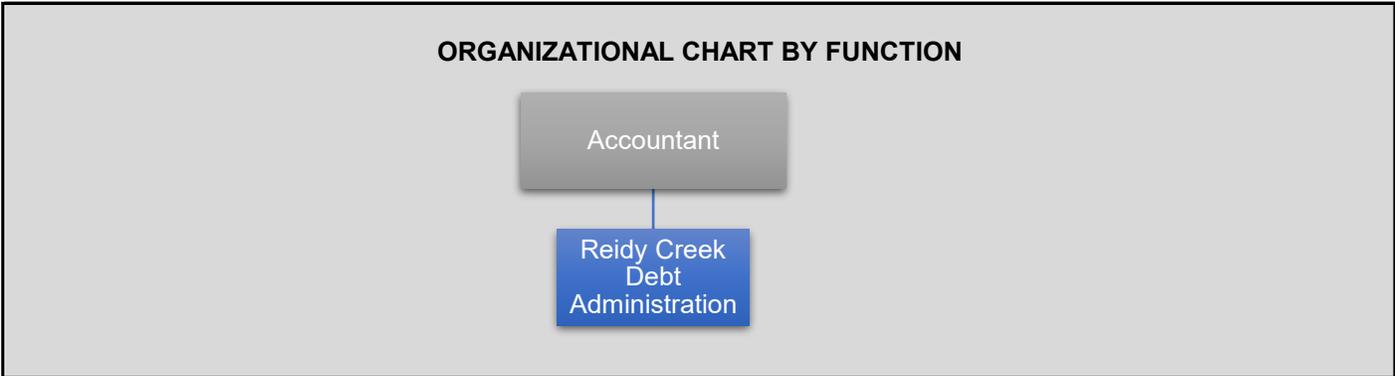
- Pay bond principal and interest in a timely manner
- Reconcile bond statements monthly to ensure transactions are posted accurately by the Trustee

### MAJOR BUDGET IMPACTS

- None

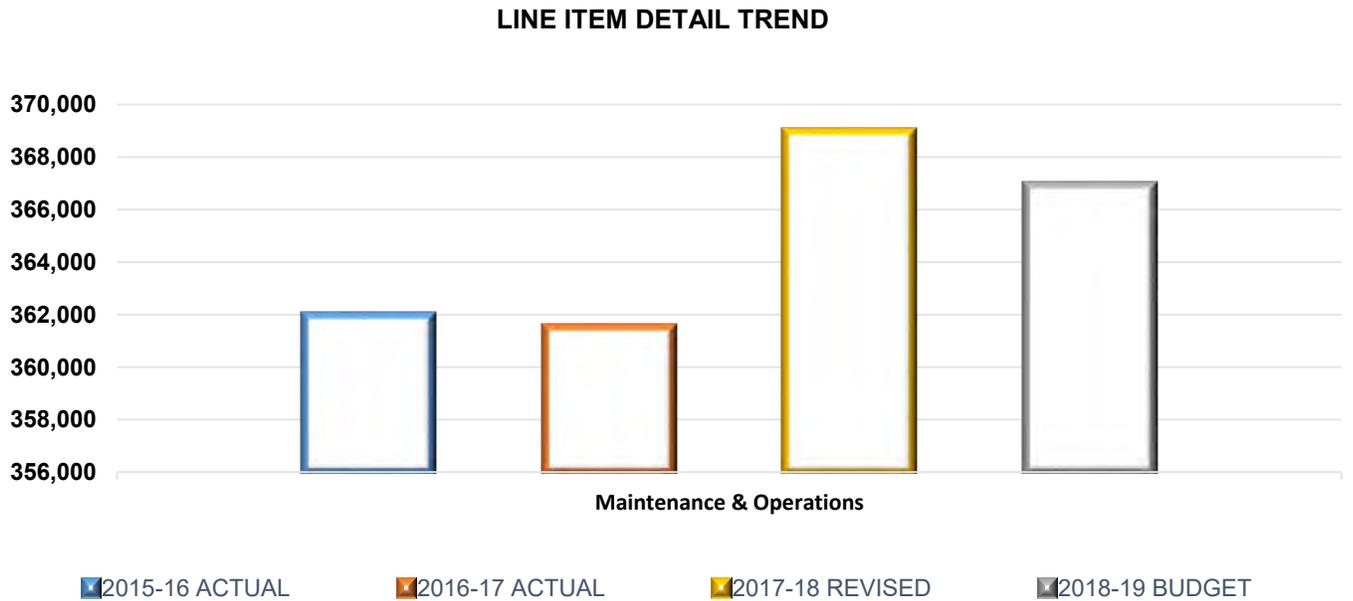
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**REIDY CREEK GOLF COURSE DEBT SERVICE**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	361,927	361,477	368,950	366,895



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>376-175 REIDY CREEK GOLF COURSE DEBT SERVICE</b>				
5502 BOND INTEREST	145,019	139,569	132,900	125,845
5505 BOND EXPENSE	1,908	1,908	6,050	6,050
5520 BOND PRINCIPAL	215,000	220,000	230,000	235,000
<b>TOTAL, M &amp; O</b>	<b>361,927</b>	<b>361,477</b>	<b>368,950</b>	<b>366,895</b>
<b>TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE</b>	<b>361,927</b>	<b>361,477</b>	<b>368,950</b>	<b>366,895</b>



# Enterprise Funds



**CITY OF ESCONDIDO  
 FY 2018-19 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:**

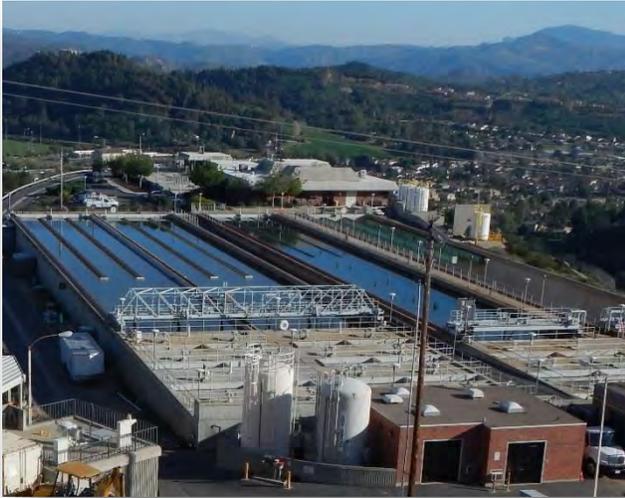
Water Sales	\$40,600,000
Water Service Charges	15,800,000
Vista Irrigation District (Filtration Charge)	1,300,000
Sale of Electric Power	75,000
Lake Income	880,000
Connection Charges	375,000
Other Revenue	30,000
Interest	132,000
Vista Irrigation District (Capital Project Reimbursement) & SRF Loans	2,500,000
State/Federal Grants	500,000
<b>TOTAL, Sources</b>	<b><u><u>\$62,192,000</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$11,217,915
Maintenance and Operations	35,328,305
Capital Outlay	244,000
Internal Service Charges	2,139,565
Allocations	6,063,320
<b>TOTAL, Operating Budget</b>	<b><u>54,993,105</u></b>
Transfer to Water Capital Project Fund	2,435,000
Bond Principal	1,185,000
SRF Loan Principal	242,630
Add to Capital Project Reserves	3,336,265
<b>TOTAL, Uses</b>	<b><u><u>\$62,192,000</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WATER**



**DESCRIPTION**

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

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring

that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

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

**DEPARTMENT PRIORITIES**

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

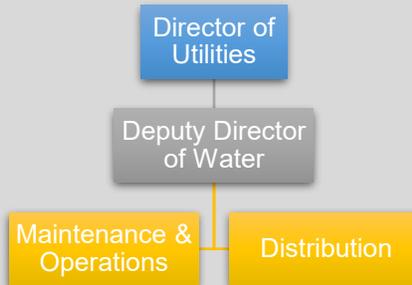
**MAJOR BUDGET IMPACTS**

- Increase in employee services due to salary increases because of negotiated pay increases, PERS cost increase, as well as increases in medical projections, workers' compensation charges and flexible benefits
- Increase in M & O primarily due to increase in major maintenance costs to replace filter media at the Water Treatment Plant
- Overall decrease in capital outlay due to prior year purchases not needed during 2018-19. Significant additions to capital outlay include bobcat skid steer/broom attachment, forklift, shelving for new shop, and water quality testing meter
- Increase in internal service charges, primarily general liability insurance, network & systems administration, building maintenance, radio communications and duplicating charges
- Increase in allocations out to more accurately reflect the duties performed by Staff
- \$3.3 million addition to capital project reserves
- Water rates and fees are scheduled to increase by 5.5% in March 2019, which will fund increased costs and go towards major capital projects like the canal underground and Wohlford Dam Replacement projects

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WATER**

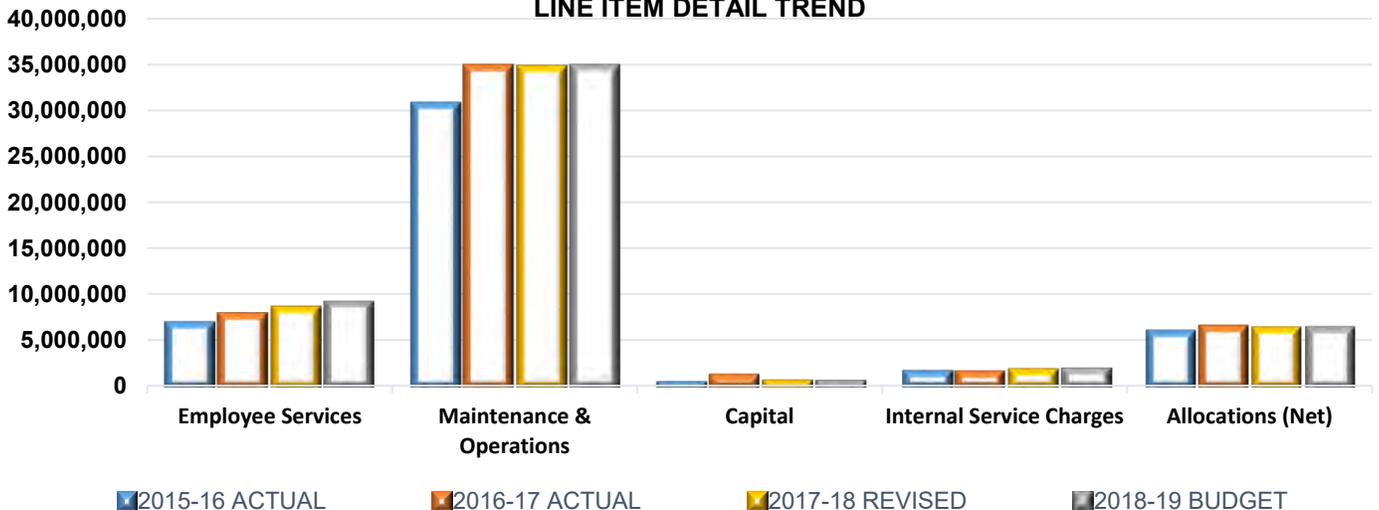
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	60.0	62.0	62.0	63.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	2.5	0.7	0.7	0.7
Department Total	<u>67.5</u>	<u>67.7</u>	<u>67.7</u>	<u>68.7</u>
<b>BUDGET:</b>				
Employee Services	6,620,130	7,593,261	8,298,680	8,837,495
Maintenance & Operations	30,431,720	34,531,307	34,476,265	34,536,865
Capital	101,862	901,379	278,500	235,500
Internal Service Charges	1,300,625	1,277,930	1,499,615	1,577,730
Allocations (Net)	5,695,745	6,250,333	6,062,360	6,047,305
Total Budget	<u>44,150,082</u>	<u>50,554,209</u>	<u>50,615,420</u>	<u>51,234,895</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>555-410 WATER</b>					
5001	REGULAR FULL-TIME	3,874,977	4,359,026	4,903,850	5,151,480
5002	CONTRACT/GRANT FUNDED	191,240	196,935	229,095	245,685
5004	TEMPORARY PART-TIME	50,815	62,022	14,335	14,335
5020	OVERTIME	323,060	443,414	203,160	203,160
5025	OTHER EMPLOYEE OVERHEAD	152,258	166,960	175,020	179,040
5026	PERS-NORMAL COST	1,163,855	1,357,182	519,895	565,265
5029	PERS-UNFUNDED LIABILITY	0	0	1,101,415	1,275,910
5027	MEDICAL	534,390	585,674	695,405	724,570
5028	WORKERS' COMPENSATION	280,928	369,436	401,555	414,935
5030	FLEXIBLE BENEFITS	48,606	52,613	54,950	63,115
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>6,620,130</b>	<b>7,593,261</b>	<b>8,298,680</b>	<b>8,837,495</b>
5101	OFFICE/OPERATING SUPPLIES	797,623	888,984	1,069,500	1,069,500
5104	PURCHASED WATER	21,493,055	21,058,343	23,000,000	23,000,000
5106	CHEMICALS	739,753	898,492	3,000,000	3,000,000
5107	MINOR TOOLS & EQUIPMENT	31,620	18,493	29,580	23,500
5114	AUTOMOTIVE REPAIR PARTS	0	63	0	0
5126	MAINTENANCE OF EQUIPMENT	233,577	264,073	380,300	395,300
5128	MAJOR MAINTENANCE	217,149	395,411	564,000	672,000
5131	PROFESSIONAL SERVICES/CONTRACTS	642,313	682,640	807,885	807,885
5153	SETTLEMENTS	0	4,110,762	0	0
5159	OTHER MAIL	0	6,401	0	0
5160	TRAINING AND MEETINGS	29,723	43,212	32,250	32,250
5161	MILEAGE REIMBURSEMENT	455	275	600	600
5162	DUES AND SUBSCRIPTIONS	44,649	54,963	39,020	39,020
5163	AUTO ALLOWANCE	5,164	5,130	5,100	5,100
5167	ADVERTISING AND PRINTING	28,906	18,170	38,500	38,500
5170	UTILITIES	500,490	599,755	676,830	676,830

**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>555-410 WATER</b>				
5171 WATER	1,508,370	2,007,812	1,500,000	1,500,000
5173 OTHER TELEPHONE	26,154	26,597	22,400	22,400
5180 RENT	338,193	352,628	326,765	326,765
5190 OTHER EXPENSE	204,721	254,564	181,920	181,920
5193 SOFTWARE	812,242	164,077	142,740	141,240
5194 MINOR OFFICE EQUIPMENT	51,558	2,882	30,300	30,300
5501 INTEREST	85,398	79,718	73,895	67,925
5502 BOND INTEREST	2,633,048	2,590,306	2,545,010	2,497,910
5505 BOND EXPENSE	71,002	71,002	73,120	71,370
5509 BOND AMORTIZATION	(63,445)	(63,445)	(63,450)	(63,450)
<b>TOTAL, M &amp; O</b>	<b>30,431,720</b>	<b>34,531,307</b>	<b>34,476,265</b>	<b>34,536,865</b>
5209 OTHER CAPITAL OUTLAY	101,862	901,379	278,500	235,500
<b>TOTAL, CAPITAL</b>	<b>101,862</b>	<b>901,379</b>	<b>278,500</b>	<b>235,500</b>
5125 BUILDING MAINTENANCE	147,765	174,905	236,685	250,285
5164 FLEET SERVICES	500,905	513,130	673,450	676,580
5165 DUPLICATING	10,860	5,205	6,900	10,980
5172 TELECOMMUNICATIONS	40,685	32,125	32,585	23,755
5174 RADIO COMMUNICATIONS	10,480	10,525	43,040	50,340
5175 MAIL SERVICES	4,955	5,735	7,150	5,990
5178 NETWORK & SYSTEMS ADMINISTRATION	76,055	75,675	80,225	105,730
5183 INSURANCE	508,920	460,630	419,580	454,070
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,300,625</b>	<b>1,277,930</b>	<b>1,499,615</b>	<b>1,577,730</b>
<b>SUBTOTAL, WATER</b>	<b>38,454,337</b>	<b>44,303,877</b>	<b>44,553,060</b>	<b>45,187,590</b>
5901 ALLOCATED IN	5,950,050	6,565,705	6,459,255	6,489,015

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>555-410 WATER</b>				
5902 ALLOCATED OUT	(254,305)	(315,372)	(396,895)	(441,710)
<b>TOTAL, WATER</b>	<b>44,150,082</b>	<b>50,554,209</b>	<b>50,615,420</b>	<b>51,234,895</b>

**CITY OF ESCONDIDO  
FY 2018-19 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.

**DEPARTMENT PRIORITIES**

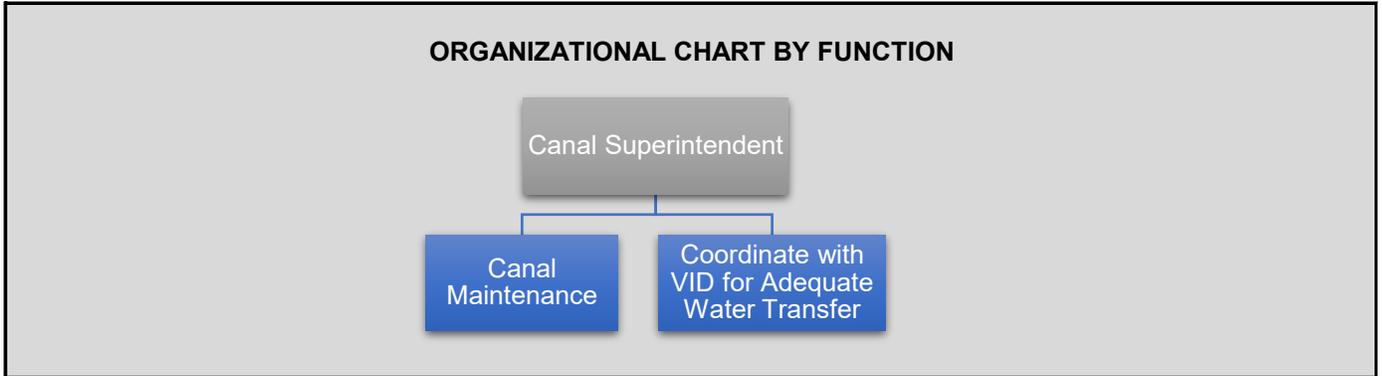
- Ensure the safe and reliable transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement
- Maintain the Escondido Canal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

**MAJOR BUDGET IMPACTS**

- Decrease in employee services primarily due to employee turnover
- Increase in M & O due to the addition of solar panels for security cameras
- Capital outlay increased due to adding a projected amount for the replacement of a rock drill
- Increase in internal service charges, primarily fleet and insurance charges

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

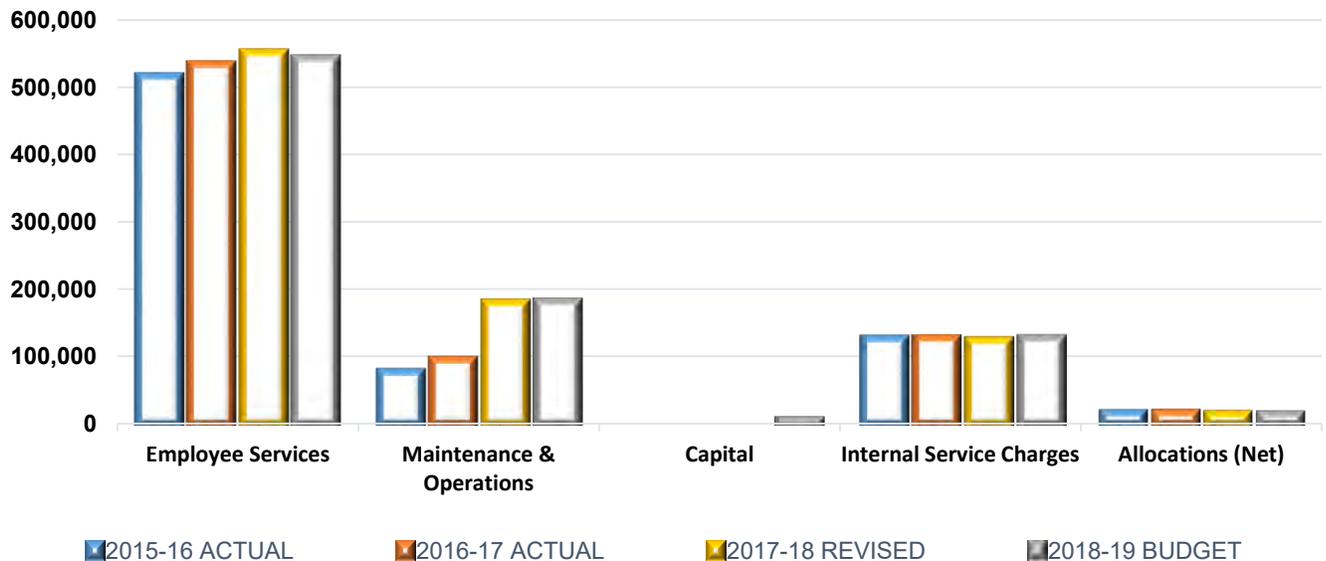
**CANAL OPERATIONS**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	5.0	5.0	5.0	5.0
<b>BUDGET:</b>				
Employee Services	515,391	533,625	550,725	541,815
Maintenance & Operations	77,083	95,036	179,740	181,740
Capital	0	0	0	5,500
Internal Service Charges	126,610	126,945	123,930	126,995
Allocations (Net)	16,155	16,386	14,665	14,140
<b>Total Budget</b>	<u>735,239</u>	<u>771,992</u>	<u>869,060</u>	<u>870,190</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>555-412 CANAL OPERATIONS</b>					
5001	REGULAR FULL-TIME	284,403	291,226	296,530	280,750
5020	OVERTIME	29,720	34,391	32,300	32,300
5025	OTHER EMPLOYEE OVERHEAD	11,587	11,418	11,270	11,010
5026	PERS-NORMAL COST	80,013	83,941	30,390	29,710
5029	PERS-UNFUNDED LIABILITY	0	0	64,300	69,730
5027	MEDICAL	71,989	71,751	73,870	78,295
5028	WORKERS' COMPENSATION	20,448	23,381	24,430	23,180
5030	FLEXIBLE BENEFITS	17,231	17,517	17,635	16,840
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>515,391</b>	<b>533,625</b>	<b>550,725</b>	<b>541,815</b>
5101	OFFICE/OPERATING SUPPLIES	37,221	41,457	92,540	92,540
5107	MINOR TOOLS & EQUIPMENT	0	0	0	2,000
5126	MAINTENANCE OF EQUIPMENT	0	0	15,500	15,500
5131	PROFESSIONAL SERVICES/CONTRACTS	39,414	53,194	62,800	62,800
5162	DUES AND SUBSCRIPTIONS	160	160	200	200
5170	UTILITIES	288	225	700	700
5173	OTHER TELEPHONE	0	0	7,500	7,500
5190	OTHER EXPENSE	0	0	500	500
<b>TOTAL, M &amp; O</b>		<b>77,083</b>	<b>95,036</b>	<b>179,740</b>	<b>181,740</b>
5209	OTHER CAPITAL OUTLAY	0	0	0	5,500
<b>TOTAL, CAPITAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,500</b>
5164	FLEET SERVICES	71,430	73,545	74,290	76,120
5178	NETWORK & SYSTEMS ADMINISTRATION	5,210	3,835	4,020	4,125
5183	INSURANCE	49,970	49,565	45,620	46,750
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>126,610</b>	<b>126,945</b>	<b>123,930</b>	<b>126,995</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>555-412 CANAL OPERATIONS</b>				
<b>SUBTOTAL, CANAL OPERATIONS</b>	<b>719,084</b>	<b>755,606</b>	<b>854,395</b>	<b>856,050</b>
5901 ALLOCATED IN	16,155	16,386	14,665	14,140
<b>TOTAL, CANAL OPERATIONS</b>	<b>735,239</b>	<b>771,992</b>	<b>869,060</b>	<b>870,190</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**LAKES**



**DESCRIPTION**

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

- Fishing and boating. Fishing permits and boat rentals are sold at the Dixon Lake concession stand; an automated machine offers sales at Wohlford Lake.

- Picnicking and camping. Facility reservations can be made online, by telephone, and in person at Dixon Lake.

- Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.
- Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand.

**DEPARTMENT PRIORITIES**

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

**MAJOR BUDGET IMPACTS**

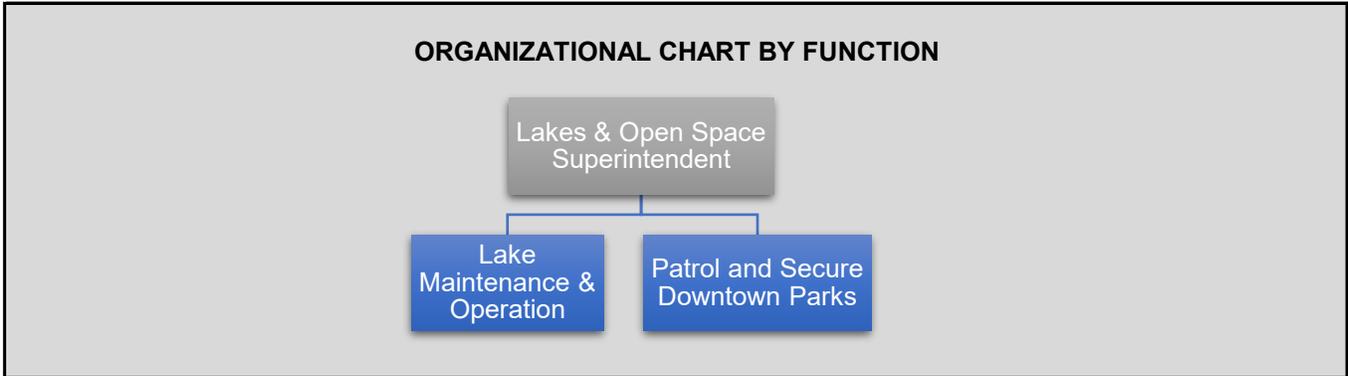
- Increase in employee services primarily due to increased PERS costs and the addition of temporary part-time Ranger Specialist for Grape Day Park
- Decrease in M & O is mainly due to the decrease in the projection for fish plants

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Decrease in capital outlay due to Wohlford dock section needed in the prior year
- Decrease in internal service charges, primarily fleet services

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

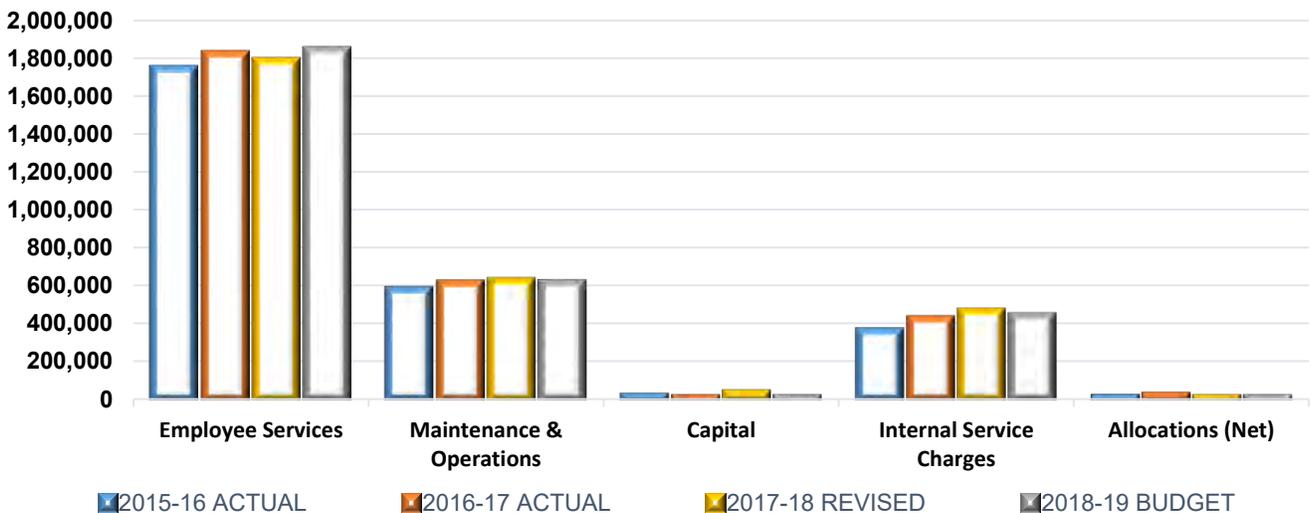
**LAKES**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	11.0	11.0	11.0	11.0
Temporary Part-Time (FTE)	30.1	31.7	31.7	33.0
Department Total	<u>41.1</u>	<u>42.7</u>	<u>42.7</u>	<u>44.0</u>
<b>BUDGET:</b>				
Employee Services	1,742,705	1,818,363	1,784,130	1,838,605
Maintenance & Operations	575,292	607,715	622,800	609,700
Capital	10,793	2,535	28,000	3,000
Internal Service Charges	357,390	418,780	460,445	434,840
Allocations (Net)	3,630	16,160	1,855	1,875
Total Budget	<u>2,689,809</u>	<u>2,863,553</u>	<u>2,897,230</u>	<u>2,888,020</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>
<b>555-414 LAKES</b>					
5001	REGULAR FULL-TIME	600,614	644,298	676,685	678,970
5004	TEMPORARY PART-TIME	601,766	599,212	633,735	660,315
5020	OVERTIME	19,324	21,504	17,400	17,400
5025	OTHER EMPLOYEE OVERHEAD	35,740	35,501	36,710	37,160
5026	PERS-NORMAL COST	304,771	317,583	94,585	101,105
5029	PERS-UNFUNDED LIABILITY	0	0	144,005	166,705
5027	MEDICAL	78,324	75,865	80,460	77,180
5028	WORKERS' COMPENSATION	93,322	115,130	90,980	90,180
5030	FLEXIBLE BENEFITS	8,844	9,270	9,570	9,590
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,742,705</b>	<b>1,818,363</b>	<b>1,784,130</b>	<b>1,838,605</b>
5101	OFFICE/OPERATING SUPPLIES	146,922	148,188	146,800	149,800
5107	MINOR TOOLS & EQUIPMENT	29,741	26,489	28,150	26,000
5126	MAINTENANCE OF EQUIPMENT	19,611	19,905	26,900	24,000
5131	PROFESSIONAL SERVICES/CONTRACTS	308,019	325,220	340,450	320,000
5139	OTHER BUILDING REPAIRS/MAINTENANCE	0	200	0	0
5160	TRAINING AND MEETINGS	1,832	2,083	5,000	3,000
5162	DUES AND SUBSCRIPTIONS	653	190	500	500
5167	ADVERTISING AND PRINTING	1,902	11,670	9,000	5,400
5170	UTILITIES	63,560	70,745	62,000	75,000
5173	OTHER TELEPHONE	3,053	3,027	4,000	6,000
<b>TOTAL, M &amp; O</b>		<b>575,292</b>	<b>607,715</b>	<b>622,800</b>	<b>609,700</b>
5209	OTHER CAPITAL	6,798	465	0	3,000
5210	BUILDING IMPROVEMENTS	3,995	2,070	28,000	0
<b>TOTAL, CAPITAL</b>		<b>10,793</b>	<b>2,535</b>	<b>28,000</b>	<b>3,000</b>
5125	BUILDING MAINTENANCE	77,615	134,350	149,425	149,315

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>555-414 LAKES</b>					
5164	FLEET SERVICES	135,885	142,905	171,750	143,385
5165	DUPLICATING	7,660	9,315	9,495	8,675
5172	TELECOMMUNICATIONS	18,495	17,485	17,195	10,785
5174	RADIO COMMUNICATIONS	13,300	13,805	24,115	32,725
5175	MAIL SERVICES	115	125	60	20
5178	NETWORK & SYSTEMS ADMINISTRATION	11,995	11,905	12,435	12,515
5183	INSURANCE	92,325	88,890	75,970	77,420
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>357,390</b>	<b>418,780</b>	<b>460,445</b>	<b>434,840</b>
<b>SUBTOTAL, LAKES</b>		<b>2,686,179</b>	<b>2,847,393</b>	<b>2,895,375</b>	<b>2,886,145</b>
5901	ALLOCATED IN	3,630	16,160	1,855	1,875
<b>TOTAL, LAKES</b>		<b>2,689,809</b>	<b>2,863,553</b>	<b>2,897,230</b>	<b>2,888,020</b>

**CITY OF ESCONDIDO  
 FY 2018-19 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:**

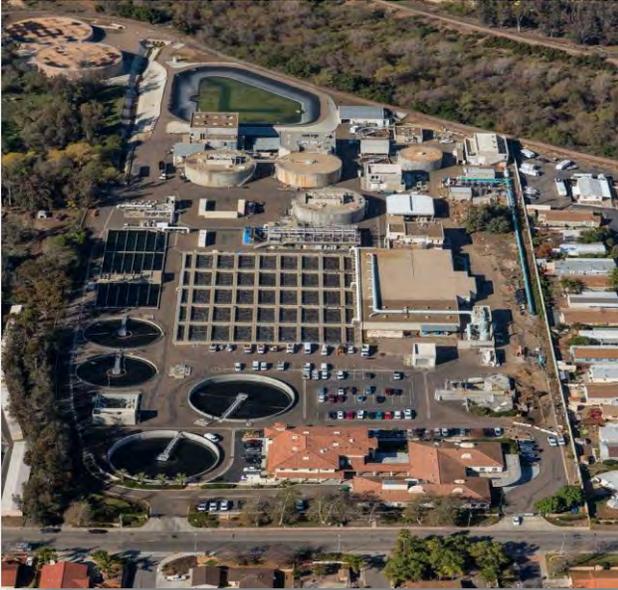
Service Charges	\$29,000,000
San Diego Treatment Charge	2,800,000
Connection Charges	350,000
Interest	339,500
Sale of Recycled Water	4,000,000
Other Revenue	150,000
Agency Incentive Payments	100,000
Reimbursement from Outside Agencies	80,000
SRF Loans & City of San Diego Reimbursements	19,180,000
SDG&E Raw Water Line	82,500
<b>TOTAL, Sources</b>	<b><u><u>\$56,082,000</u></u></b>

**Uses of Funds:**

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$11,700,915
Maintenance and Operations	12,159,925
Capital Outlay	591,000
Internal Service Charges	1,715,595
Allocations	2,167,205
<b>TOTAL, Operating Budget</b>	<b><u><u>\$28,334,640</u></u></b>
SRF Loan - Principal	1,931,895
Transfer to General Fund	25,000
Transfer to Wastewater Capital Project Fund	14,470,000
Payment of Wastewater Connection Rights	1,800,000
Bond Principal	1,645,000
Add to Capital Project Reserves	7,875,465
<b>TOTAL, Uses</b>	<b><u><u>\$56,082,000</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

## **WASTEWATER**



### **DESCRIPTION**

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

### **DEPARTMENT PRIORITIES**

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

### **MAJOR BUDGET IMPACTS**

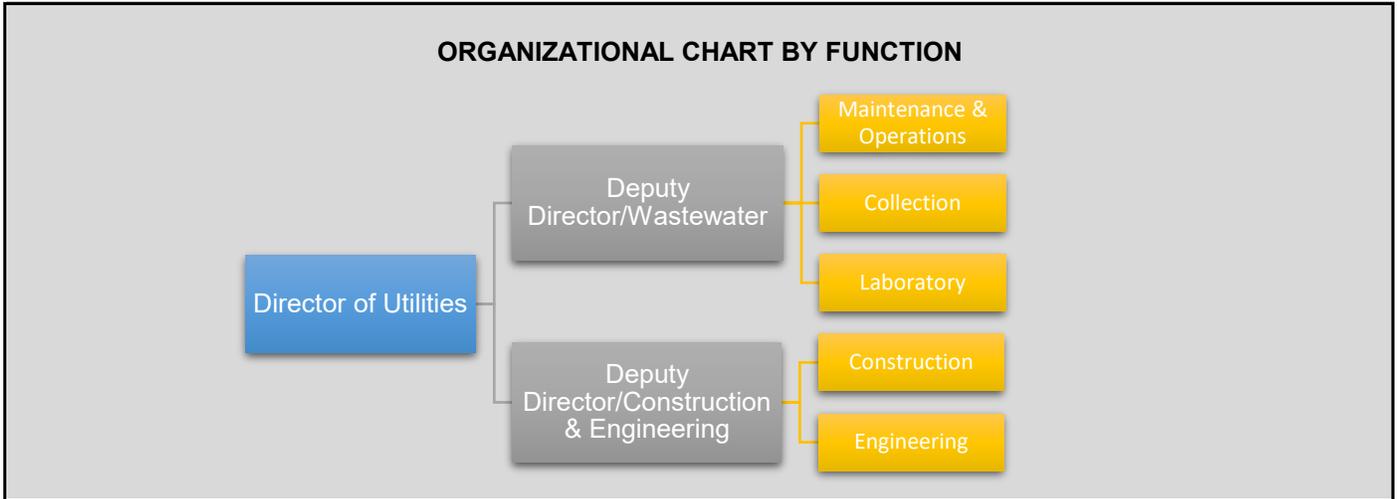
- Increase in employee services primarily due to increased PERS costs
- Increase in M & O is primarily due to increased professional services costs due to growing ocean outfall maintenance costs and ocean monitoring costs anticipated with the new HARRF discharge permit

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Overall decrease in capital outlay due to prior year purchases not needed during 2018-19. Significant additions to capital outlay include spider manhole scanner, emergency generator, and CCTV Transporter
- Increase in internal service charges, primarily building maintenance, fleet services, and network & systems administration charges
- Increase in allocations in primarily due to increased PERS costs. Decrease in allocations out to water to more accurately reflect the duties performed by Staff.
- \$7.9 million addition to capital project reserves
- Wastewater rates and fees are scheduled to increase by 5.5% in March 2019, which will fund increased costs and go towards major capital projects in the Recycled Water and Potable Reuse Program

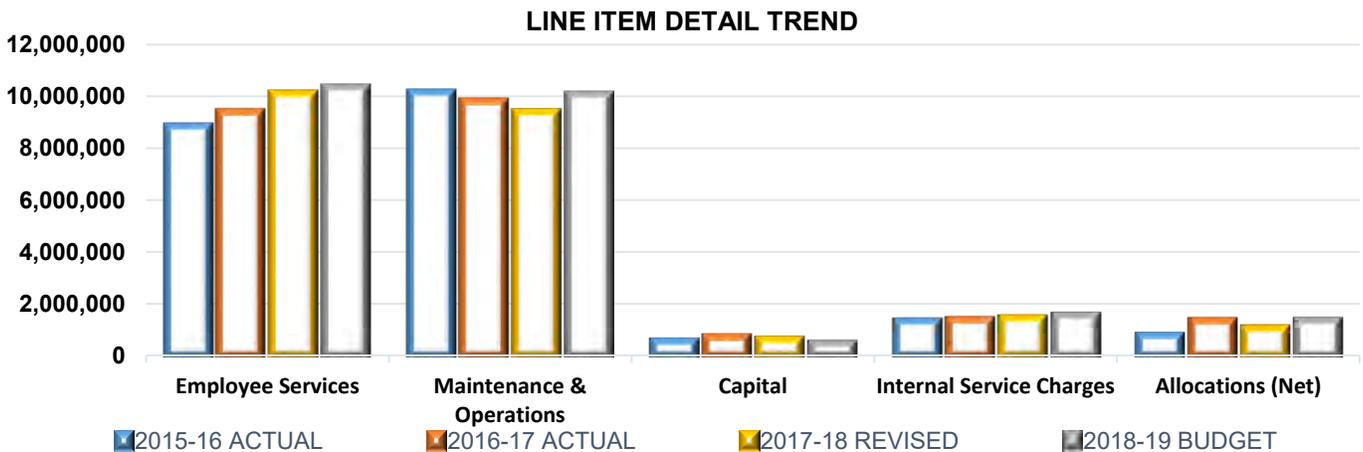
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WASTEWATER**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	76.0	75.0	74.0	73.0
Temporary Part-Time (FTE)	2.8	3.2	3.8	3.8
Department Total	<u>78.8</u>	<u>78.2</u>	<u>77.8</u>	<u>76.8</u>
<b>BUDGET:</b>				
Employee Services	8,829,334	9,389,345	10,081,500	10,307,850
Maintenance & Operations	10,126,095	9,797,170	9,367,105	10,045,545
Capital	538,672	714,808	616,000	456,000
Internal Service Charges	1,323,045	1,374,725	1,437,235	1,537,315
Allocations (Net)	769,792	1,340,078	1,049,025	1,338,865
Total Budget	<u>21,586,937</u>	<u>22,616,126</u>	<u>22,550,865</u>	<u>23,685,575</u>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REVISED</b>	<b>BUDGET</b>
<b>558-420 WASTEWATER</b>					
5001	REGULAR FULL-TIME	5,504,004	5,762,301	6,185,085	6,189,035
5004	TEMPORARY PART-TIME	55,510	51,113	75,135	75,135
5020	OVERTIME	398,434	402,639	253,660	253,660
5025	OTHER EMPLOYEE OVERHEAD	188,598	188,960	198,620	199,275
5026	PERS-NORMAL COST	1,555,870	1,727,813	628,730	651,305
5029	PERS-UNFUNDED LIABILITY	0	0	1,343,880	1,547,045
5027	MEDICAL	680,338	713,692	816,330	813,330
5028	WORKERS' COMPENSATION	372,964	461,870	496,145	491,440
5030	FLEXIBLE BENEFITS	73,615	80,957	83,915	87,625
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>8,829,334</b>	<b>9,389,345</b>	<b>10,081,500</b>	<b>10,307,850</b>
5101	OFFICE/OPERATING SUPPLIES	342,427	308,785	393,500	393,500
5105	SAFETY EQUIPMENT	5,697	26,634	20,000	28,500
5106	CHEMICALS	502,489	542,423	625,000	625,000
5107	MINOR TOOLS & EQUIPMENT	27,306	68,148	99,000	54,000
5126	MAINTENANCE OF EQUIPMENT	1,344,274	1,545,524	895,000	955,000
5128	MAJOR MAINTENANCE	1,302	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	1,873,708	1,750,334	1,978,000	2,613,000
5139	OTHER BUILDING REPAIRS/MAINTENANCE	3,200	21,892	0	0
5160	TRAINING AND MEETINGS	21,757	20,487	40,000	30,000
5161	MILEAGE REIMBURSEMENT	727	334	650	650
5162	DUES AND SUBSCRIPTIONS	38,398	51,455	25,500	40,000
5166	OTHER DUPLICATING	1,810	0	1,250	1,250
5167	ADVERTISING AND PRINTING	4,648	6,937	5,000	5,000
5170	UTILITIES	2,071,682	2,115,753	2,047,750	2,047,750
5171	WATER	40,706	57,379	130,000	230,000
5173	OTHER TELEPHONE	62,644	62,711	25,000	25,000
5180	RENT	344,019	357,583	336,765	336,765

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<b>2015-16 ACTUAL</b>	<b>2016-17 ACTUAL</b>	<b>2017-18 REVISED</b>	<b>2018-19 BUDGET</b>
<b>558-420 WASTEWATER</b>				
5190 OTHER EXPENSE	206,264	211,050	210,720	212,720
5193 SOFTWARE	855,986	326,583	226,415	228,015
5194 MINOR OFFICE EQUIPMENT	27,359	22,619	60,500	42,500
5501 INTEREST EXPENSE	390,512	388,641	386,725	384,765
5502 BOND INTEREST	2,068,266	2,023,879	1,965,370	1,900,170
5505 BOND EXPENSE	162,645	159,750	166,700	163,700
5509 BOND AMORTIZATION	(271,731)	(271,731)	(271,740)	(271,740)
<b>TOTAL, M &amp; O</b>	<b>10,126,095</b>	<b>9,797,170</b>	<b>9,367,105</b>	<b>10,045,545</b>
5203 CONSTRUCTION	318,793	0	0	0
5209 OTHER CAPITAL OUTLAY	219,878	217,558	616,000	456,000
5217 SEWER LINES	0	497,250	0	0
<b>TOTAL, CAPITAL</b>	<b>538,672</b>	<b>714,808</b>	<b>616,000</b>	<b>456,000</b>
5125 BUILDING MAINTENANCE	140,490	160,675	105,185	118,260
5164 FLEET SERVICES	581,060	589,185	672,145	713,555
5165 DUPLICATING	10,400	18,745	15,825	26,410
5172 TELECOMMUNICATIONS	40,390	37,895	40,315	46,495
5174 RADIO COMMUNICATIONS	20,955	21,065	64,525	60,090
5175 MAIL SERVICES	1,605	1,350	1,005	905
5178 NETWORK & SYSTEMS ADMINISTRATION	98,550	103,090	113,115	139,150
5183 INSURANCE	429,595	442,720	425,120	432,450
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,323,045</b>	<b>1,374,725</b>	<b>1,437,235</b>	<b>1,537,315</b>
<b>SUBTOTAL, WASTEWATER</b>	<b>20,817,146</b>	<b>21,276,048</b>	<b>21,501,840</b>	<b>22,346,710</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>558-420</b>	<b>WASTEWATER</b>				
5901	ALLOCATED IN	2,772,625	3,176,901	3,074,795	3,281,375
5902	ALLOCATED OUT	(2,002,833)	(1,836,823)	(2,025,770)	(1,942,510)
	<b>TOTAL, WASTEWATER</b>	<b>21,586,937</b>	<b>22,616,126</b>	<b>22,550,865</b>	<b>23,685,575</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**RECYCLED WATER**



**DESCRIPTION**

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

**DEPARTMENT PRIORITIES**

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

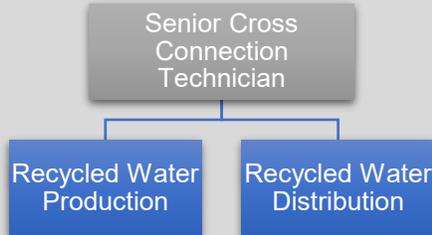
**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increase in PERS costs and negotiated salary increases
- Increase in internal service charges, primarily network & systems administration charges
- Increase in allocations in from wastewater due to increase in PERS costs

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**RECYCLED WATER**

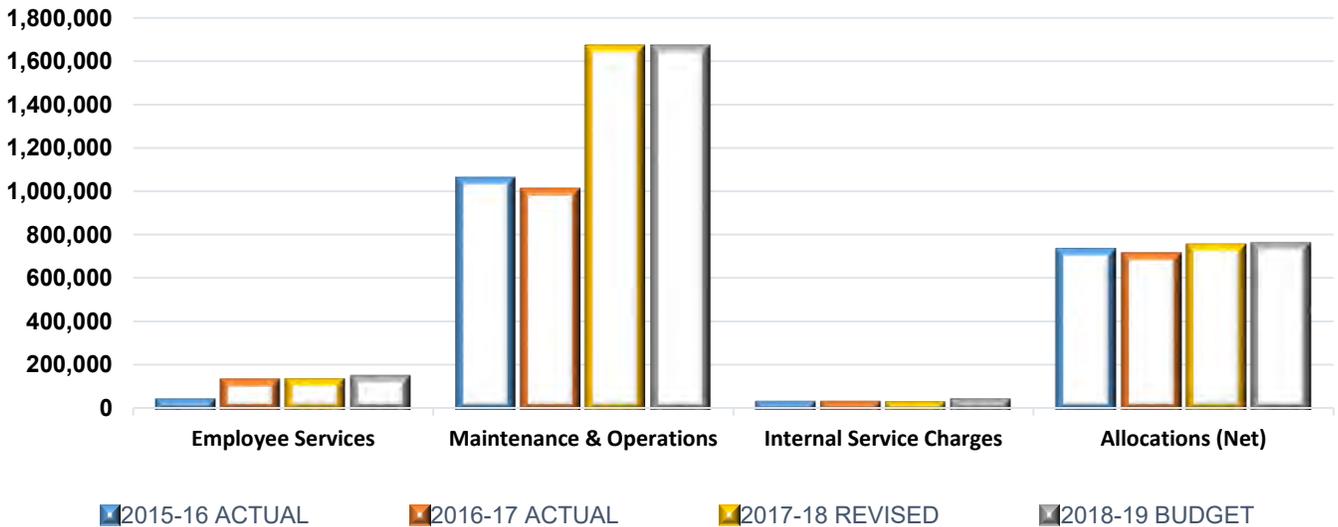
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	26,990	117,334	119,735	133,275
Maintenance & Operations	1,047,002	992,576	1,653,460	1,653,460
Internal Service Charges	14,410	14,830	13,975	26,085
Allocations (Net)	720,955	698,075	739,895	746,655
<b>Total Budget</b>	<u>1,809,357</u>	<u>1,822,815</u>	<u>2,527,065</u>	<u>2,559,475</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REVISED</b>	<b>BUDGET</b>
<b>558-422 RECYCLED WATER</b>					
5001	REGULAR FULL-TIME	15,175	68,168	73,120	80,530
5020	OVERTIME	2,738	4,609	0	0
5025	OTHER EMPLOYEE OVERHEAD	550	2,369	2,365	2,480
5026	PERS-NORMAL COST	4,139	21,463	7,450	8,470
5029	PERS-UNFUNDED LIABILITY	0	0	16,160	20,410
5027	MEDICAL	3,334	14,844	14,610	14,700
5028	WORKERS' COMPENSATION	1,055	5,882	6,030	6,685
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>26,990</b>	<b>117,334</b>	<b>119,735</b>	<b>133,275</b>
5101	OFFICE/OPERATING SUPPLIES	8,423	12,920	28,000	28,000
5106	CHEMICALS	277,509	366,844	675,000	675,000
5107	MINOR TOOLS & EQUIPMENT	588	0	0	0
5126	MAINTENANCE OF EQUIPMENT	241,114	154,888	150,000	150,000
5131	PROFESSIONAL SERVICES/CONTRACTS	43,210	10,744	117,500	117,500
5160	TRAINING AND MEETINGS	300	150	0	0
5162	DUES AND SUBSCRIPTIONS	0	(990)	4,000	4,000
5167	ADVERTISING AND PRINTING	0	0	500	500
5170	UTILITIES	474,522	442,055	618,460	618,460
5190	OTHER EXPENSE	1,337	5,964	60,000	60,000
<b>TOTAL, M &amp; O</b>		<b>1,047,002</b>	<b>992,576</b>	<b>1,653,460</b>	<b>1,653,460</b>
5164	FLEET SERVICES	3,365	3,190	3,975	5,375
5178	NETWORK & SYSTEMS ADMINISTRATION	1,340	1,335	1,395	11,390
5183	INSURANCE	9,705	10,305	8,605	9,320
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>14,410</b>	<b>14,830</b>	<b>13,975</b>	<b>26,085</b>
<b>SUBTOTAL, RECYCLED WATER</b>		<b>1,088,402</b>	<b>1,124,740</b>	<b>1,787,170</b>	<b>1,812,820</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>558-422</b>	<b>RECYCLED WATER</b>				
5901	ALLOCATED IN	720,955	698,075	739,895	746,655
	<b>TOTAL, RECYCLED WATER</b>	<b>1,809,357</b>	<b>1,822,815</b>	<b>2,527,065</b>	<b>2,559,475</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

## **ENVIRONMENTAL PROGRAMS**



### **DESCRIPTION**

The Environmental Programs Division administers a number of programs relating to water, wastewater and storm water compliance and protects and enhances environmental resources in waterways.

These programs include:

- Water conservation ensuring that the public are aware of our finite sources of water and requirements under the Escondido Municipal Code to use water wisely.
- Pre-treatment of discharges to our sanitary sewer from restaurants and automotive facilities and other sources of

high fats, oils and greases to prevent blockages of our sanitary sewer and potential discharges of sewer into the environment.

- Municipal Storm Water permit compliance to ensure that the City prevents discharges of pollutants to the storm drain system and eventually our creeks.
- Wetland Permitting with State and Federal Resource Agencies for City maintenance projects. Recent examples include Kit Carson Park dredging and mitigation projects and maintenance of the City's drainage channels.

The Environmental Programs Division provides value to the community by supporting multiple City departments' compliance with environmental regulations. Where permit requirements overlap, the Environmental Programs Division makes efficient use of City resources; for example, by integrating education activities, combining inspections, using digital technology tools, and planning multi-benefit projects.

### **DEPARTMENT PRIORITIES**

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage the City programs to monitor pre-treatment of sewer discharge and water conservation

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

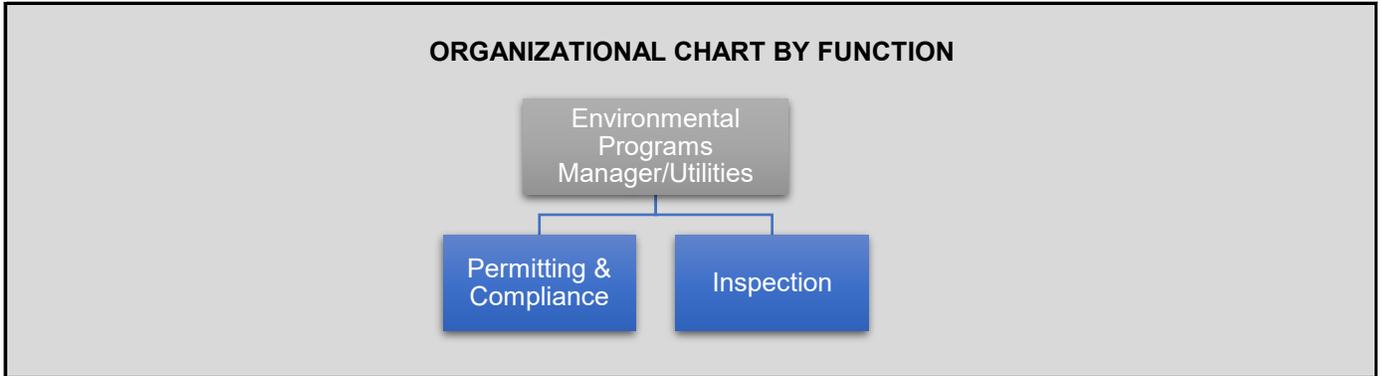
- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders
- Apply for, implement and report on environmental resource agency permits for City projects (e.g., maintenance projects, Spruce Street drainage rehabilitation, etc.)

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to salary and PERS increases. In addition, 1 Sr. Environmental Compliance Inspector position was added.
- Decrease in M & O due to decrease in amount projected for the alternative compliance program contract, which moved to CIP, and other reduced compliance program costs.
- Increase in capital outlay due to the addition of a new vehicle for the new Sr. Environmental Compliance Inspector position
- Increase in internal service charges, primarily building maintenance and general liability insurance charges
- Decrease in allocations is primarily due to elimination of allocation in from the Code Enforcement department for services provided. These duties are now completed by the new Sr. Environmental Compliance Inspector position

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

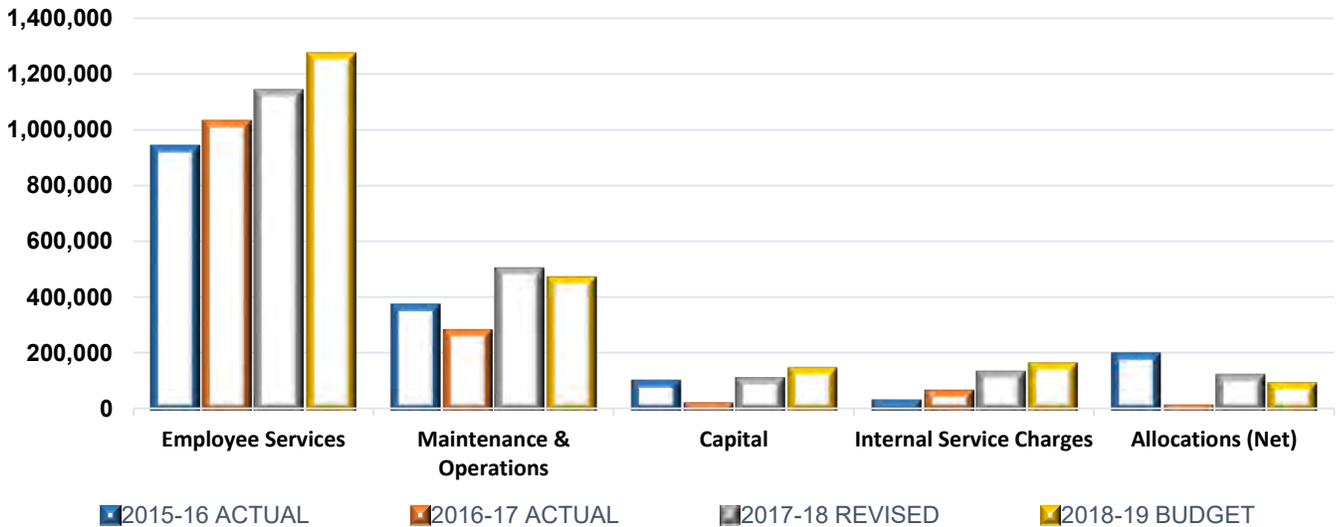
**ENVIRONMENTAL PROGRAMS**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	10.0	10.0	10.0	11.0
<b>BUDGET:</b>				
Employee Services	930,171	1,017,654	1,129,250	1,259,790
Maintenance & Operations	363,047	271,142	493,085	460,920
Capital	90,403	9,510	100,000	135,000
Internal Service Charges	19,960	54,745	122,485	152,195
Allocations (Net)	188,104	1,163	110,790	81,685
<b>Total Budget</b>	<b>1,591,684</b>	<b>1,354,215</b>	<b>1,955,610</b>	<b>2,089,590</b>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>558-440 ENVIRONMENTAL PROGRAMS</b>					
5001	REGULAR FULL-TIME	609,207	642,763	714,170	800,015
5004	TEMPORARY PART-TIME	0	7,942	0	0
5020	OVERTIME	2,592	6,335	0	0
5025	OTHER EMPLOYEE OVERHEAD	22,302	24,279	24,810	29,185
5026	PERS-NORMAL COST	169,579	193,816	72,270	84,160
5029	PERS-UNFUNDED LIABILITY	0	0	155,885	184,825
5027	MEDICAL	77,312	79,054	97,410	91,565
5028	WORKERS' COMPENSATION	28,571	41,402	41,005	45,830
5030	FLEXIBLE BENEFITS	20,608	22,063	23,700	24,210
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>930,171</b>	<b>1,017,654</b>	<b>1,129,250</b>	<b>1,259,790</b>
5101	OFFICE/OPERATING SUPPLIES	10,443	12,638	4,000	4,000
5114	AUTOMOTIVE REPAIR PARTS	0	63	0	0
5126	MAINTENANCE OF EQUIPMENT	0	94	700	700
5131	PROFESSIONAL SERVICES/CONTRACTS	333,268	235,331	421,915	391,850
5160	TRAINING AND MEETINGS	5,931	6,957	8,000	8,000
5161	MILEAGE REIMBURSEMENT	444	362	2,000	2,000
5162	DUES AND SUBSCRIPTIONS	858	1,945	3,900	1,800
5167	ADVERTISING AND PRINTING	5,206	6,829	7,370	7,370
5173	OTHER TELEPHONE	903	250	3,200	3,200
5190	OTHER EXPENSE	0	670	38,000	38,000
5193	SOFTWARE	422	2,359	1,000	1,000
5194	MINOR OFFICE EQUIPMENT	5,571	3,644	3,000	3,000
<b>TOTAL, M &amp; O</b>		<b>363,047</b>	<b>271,142</b>	<b>493,085</b>	<b>460,920</b>
5209	OTHER CAPITAL OUTLAY	90,403	9,510	100,000	135,000
<b>TOTAL, CAPITAL</b>		<b>90,403</b>	<b>9,510</b>	<b>100,000</b>	<b>135,000</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>558-440</b>	<b>ENVIRONMENTAL PROGRAMS</b>				
5125	BUILDING MAINTENANCE	0	0	40,530	59,660
5164	FLEET SERVICES	4,165	35,680	47,045	41,370
5165	DUPLICATING	110	0	1,765	180
5178	NETWORK & SYSTEMS ADMINISTRATION	2,685	2,665	12,355	12,515
5183	INSURANCE	13,000	16,400	20,790	38,470
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>19,960</b>	<b>54,745</b>	<b>122,485</b>	<b>152,195</b>
	<b>SUBTOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>1,403,580</b>	<b>1,353,052</b>	<b>1,844,820</b>	<b>2,007,905</b>
5901	ALLOCATED IN	282,825	365,270	423,505	399,380
5902	ALLOCATED OUT	(94,721)	(364,107)	(312,715)	(317,695)
	<b>TOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>1,591,684</b>	<b>1,354,215</b>	<b>1,955,610</b>	<b>2,089,590</b>



# Internal Service Funds



**CITY OF ESCONDIDO  
FY 2018-19 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	\$52,910
City Manager	71,345
City Attorney	71,965
City Clerk	56,720
City Treasurer	18,220
Finance	94,040
Human Resources/Risk Mgmt.	89,150
Information Systems/Administration	96,060
Recreation	360,495
Library	143,975
Older Adult Services	312,325
Planning/Building/Code Enforcement	168,760
Engineering	265,315
Maintenance/Streets	61,625
Maintenance/Parks	267,915
Radio Communications	4,875
Recycling and Waste Reduction	98,660
Police	1,172,280
Fire	251,195
Center for the Arts	521,370
CDBG Administration	9,570
Successor Agency-Housing	5,670
Water/Lakes	399,600
Wastewater/Environmental Programs	177,920
Duplicating	12,365
Fleet Services	112,500
<b>TOTAL, Charges to Departments</b>	<b>\$4,896,825</b>
Interest	1,000
<b>TOTAL, Sources</b>	<b>\$4,897,825</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$ 2,215,280
Maintenance and Operations	2,447,935
Internal Service Charges	121,055
Allocations	9,250
<b>TOTAL, Operating Budget</b>	<b>4,793,520</b>
CEC Loan Principal	92,340
SDG&E Loan Principal	2,260
Add to Fund Balance	9,705
<b>TOTAL, Uses</b>	<b>\$ 4,897,825</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**BUILDING MAINTENANCE**



**DESCRIPTION**

The Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected departments operating budget and deposited into the Building Maintenance Fund. This fund may also accumulate reserves that can be used for major repairs, unanticipated expenses, and planned capital projects.

Facility Maintenance - Facility maintenance performs a variety of services such as preventative maintenance, minor work orders, small remodels, capital project management, and energy conservation for all City departments.

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City's major facilities. They are also typically responsible for opening and securing their assigned building. Additionally, the City uses some contract services to assist in the custodial maintenance of its facilities.

Capital Projects - Building Maintenance manages a number of capital projects each year, in addition to the day-to-day activities. These projects usually go out to public bid and are awarded to various contractors. Projects can range from a few thousand dollars, to hundreds of thousands of dollars.

**DEPARTMENT PRIORITIES**

- Continue to maintain City facilities and structures in a way that will reflect a positive City appearance
- Provide custodial services for various City facilities and parks
- Open and secure City buildings as well as maintain and respond to fire and security alarms
- Review plans for future City structures and facilities to establish equipment continuity, ensure quality standards and alleviate potential maintenance problems

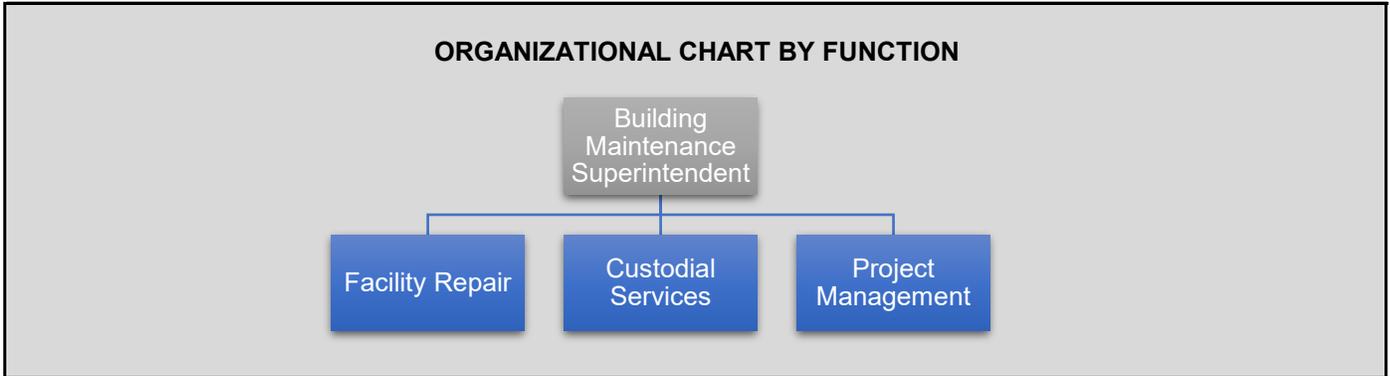
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Decrease in employee services primarily due to elimination of Custodian position related to the Library
- Increase in M & O primarily for professional services contracts for replacement of UPS batteries at PAFH, five year load test on several elevators and City Hall fountain pressure washing
- Decrease in internal service charges, primarily fleet and radio communications charges
- Decrease in allocations out due to elimination of allocation out to City Manager's office for the cost of overtime for renting the Daley Ranch house
- \$67,000 increase in charges to the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

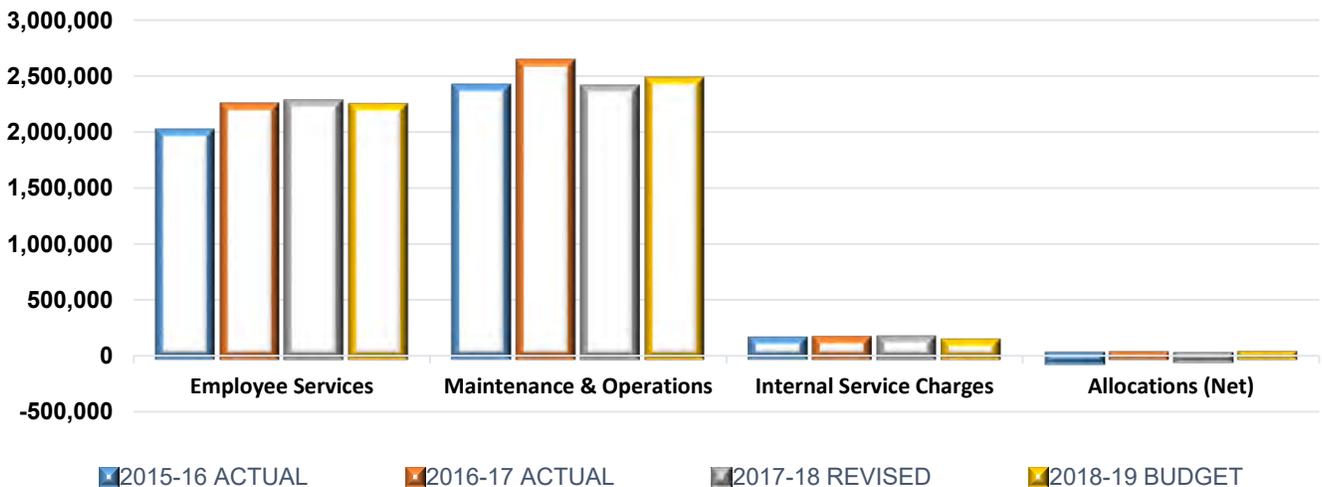
**BUILDING MAINTENANCE**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	14.0	15.0	15.0	14.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	17.1	21.8	21.9	22.2
Department Total	<u>31.9</u>	<u>37.6</u>	<u>37.7</u>	<u>37.0</u>
<b>BUDGET:</b>				
Employee Services	1,987,623	2,217,799	2,252,355	2,215,280
Maintenance & Operations	2,386,192	2,607,685	2,383,380	2,447,935
Internal Service Charges	137,105	143,505	149,820	121,055
Allocations (Net)	<u>(45,997)</u>	<u>7,690</u>	<u>(23,900)</u>	<u>9,250</u>
Total Budget	<u>4,464,922</u>	<u>4,976,679</u>	<u>4,761,655</u>	<u>4,793,520</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>650-450</b>	<b>BUILDING MAINTENANCE</b>				
5001	REGULAR FULL-TIME	833,748	936,908	943,695	887,415
5003	REGULAR PART-TIME	21,907	25,027	24,335	25,545
5004	TEMPORARY PART-TIME	342,070	361,515	438,605	444,050
5020	OVERTIME	150,647	166,403	127,300	130,000
5025	OTHER EMPLOYEE OVERHEAD	40,474	45,425	45,865	44,170
5026	PERS-NORMAL COST	307,716	355,070	125,875	126,730
5029	PERS-UNFUNDED LIABILITY	0	0	204,350	230,305
5027	MEDICAL	175,928	185,462	193,705	183,970
5028	WORKERS' COMPENSATION	100,082	123,065	129,540	124,175
5030	FLEXIBLE BENEFITS	15,050	18,923	19,085	18,920
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>1,987,623</b>	<b>2,217,799</b>	<b>2,252,355</b>	<b>2,215,280</b>
5101	OFFICE/OPERATING SUPPLIES	8,051	5,065	7,000	7,000
5102	CUSTODIAL SUPPLIES	101,003	111,665	103,000	95,000
5126	MAINTENANCE OF EQUIPMENT	2,021	2,526	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,208,307	1,270,729	1,059,595	1,129,695
5139	OTHER BUILDING REPAIRS/MAINTENANCE	192,591	220,627	192,405	192,405
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5167	ADVERTISING & PRINTING	0	76	0	0
5170	UTILITIES	817,014	941,057	964,000	970,000
5171	WATER	19,418	20,562	23,000	23,000
5173	OTHER TELEPHONE	10,954	10,296	11,000	11,000
5180	RENT	1,961	3,548	2,000	2,000
5501	INTEREST	24,872	21,533	18,130	14,585
	<b>TOTAL, M &amp; O</b>	<b>2,386,192</b>	<b>2,607,685</b>	<b>2,383,380</b>	<b>2,447,935</b>
5164	FLEET SERVICES	56,320	62,975	73,300	50,175
5165	DUPLICATING	350	135	180	195

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>650-450</b>	<b>BUILDING MAINTENANCE</b>				
5172	TELECOMMUNICATIONS	1,540	1,705	1,205	1,555
5174	RADIO COMMUNICATIONS	3,490	3,070	8,665	1,680
5178	NETWORK & SYSTEMS ADMINISTRATION	13,010	14,175	16,290	16,415
5183	INSURANCE	62,395	61,445	50,180	51,035
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>137,105</b>	<b>143,505</b>	<b>149,820</b>	<b>121,055</b>
	<b>SUBTOTAL, BUILDING MAINTENANCE</b>	<b>4,510,919</b>	<b>4,968,988</b>	<b>4,785,555</b>	<b>4,784,270</b>
5901	ALLOCATED IN	13,260	24,570	12,100	9,250
5902	ALLOCATED OUT	(59,257)	(16,880)	(36,000)	0
	<b>TOTAL, BUILDING MAINTENANCE</b>	<b>4,464,922</b>	<b>4,976,679</b>	<b>4,761,655</b>	<b>4,793,520</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Internal Service Fund Sources and Uses**

**WAREHOUSE**

This fund was created to account for all financial activity related to the provision of a central warehouse. Funding is provided through charges to user departments.

**Sources of Funds:**

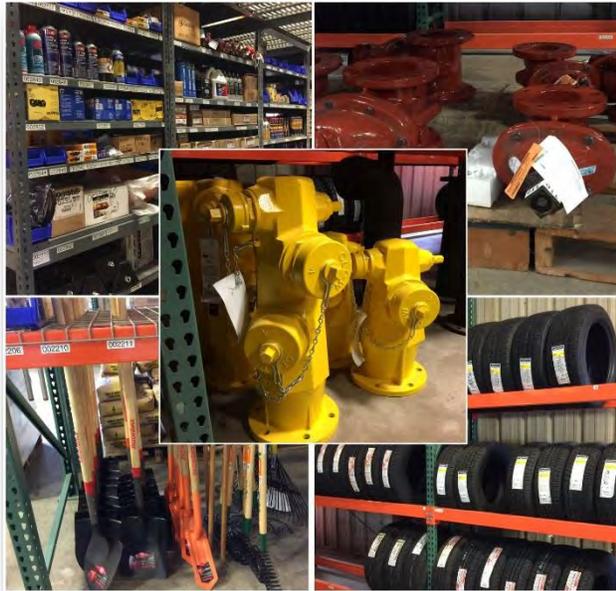
Charges to Departments	\$194,000
Use of Available Fund Balance	61,225
<b>TOTAL, Sources</b>	<b><u><u>\$255,225</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$185,365
Maintenance and Operations	9,750
Internal Service Charges	34,145
Allocations	25,965
<b>TOTAL, Uses</b>	<b><u><u>\$255,225</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WAREHOUSE**



**DESCRIPTION**

Mission Statement - The mission of the City's Warehouse is to service the City's departments by providing a centralized warehouse location to stock and supply goods and materials that are necessary for employees to perform their daily operations at the most economical cost, to provide a central receiving location for City departments and to provide transportation of inventory to various City locations.

The Warehouse Division buys, receives, stores, and delivers essential goods and materials required Citywide. The division is comprised of three full time employees: a Buyer/Store Supervisor, a Purchasing/Inventory Control

Coordinator and a Storekeeper/Receiving Clerk. This division operates a central warehouse that stores an inventory of necessary items utilized by all departments to perform their daily operations. The warehouse stores items such as:

- Automotive repair parts
- Building/landscape maintenance supplies
- Safety equipment
- Tools
- Hardware
- Water fittings, valves, flanges, fire hydrants
- Office supplies & toner cartridges

More importantly, the warehouse stocks items that are essential during emergency situations or necessary for immediate repairs but may not be readily available from a local vendor. The warehouse also handles the disposition of surplus property.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DEPARTMENT PRIORITIES**

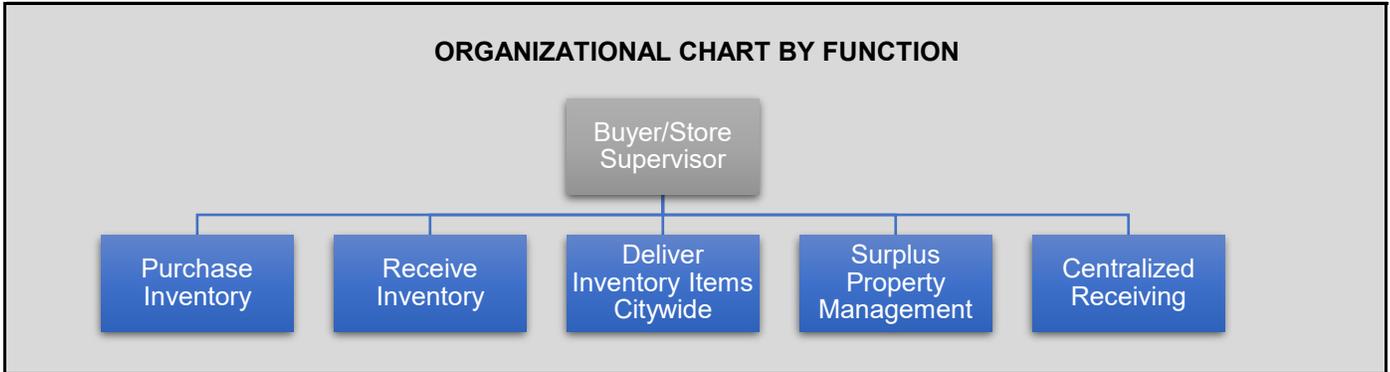
- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork and streamlines the payment process
- Provide day-to-day customer service assistance and regular deliveries Citywide
- Reduce per unit cost by securing competitive contracts and reducing transportation cost

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to addition of temporary part-time employee as a result of a reorganization of warehouse related duties between the fleet department and the warehouse and increased PERS costs
- Increase in internal service charges, primarily telecommunication charges
- 1.5% increase in operating revenues is projected due to City's replacement meter project
- Use of approximately \$61,000 in available fund balance in order to maintain markup rate to departments at 20%

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

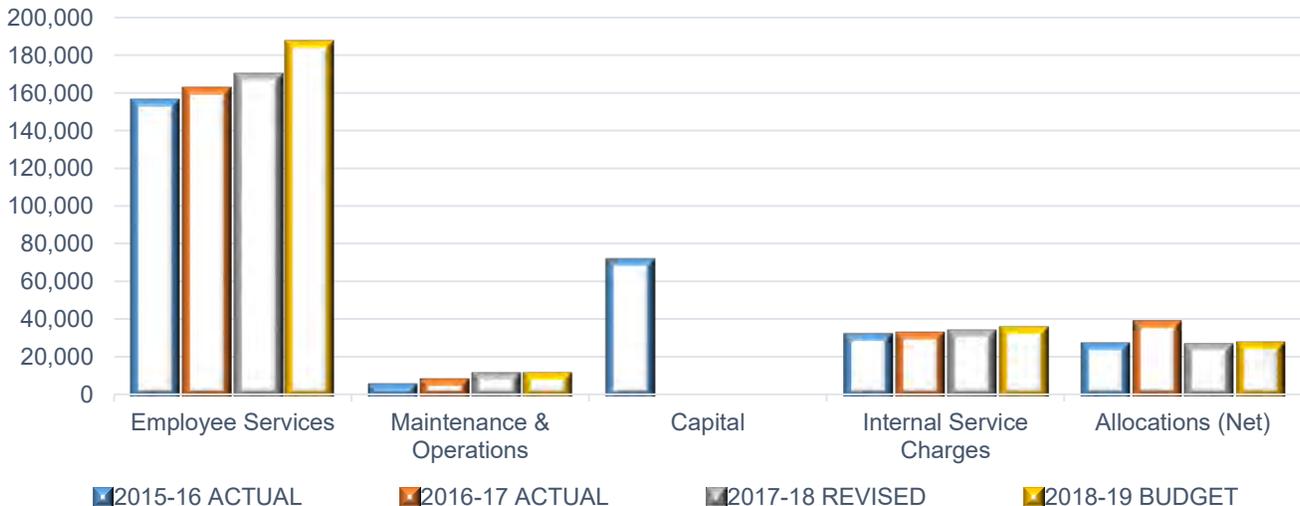
**WAREHOUSE**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	0.0	0.0	0.0	0.8
Department Total	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.8</u>
<b>BUDGET:</b>				
Employee Services	154,369	160,673	168,140	185,365
Maintenance & Operations	3,955	6,645	9,750	9,750
Capital	70,000	0	0	0
Internal Service Charges	30,405	31,260	32,425	34,145
Allocations (Net)	25,535	37,415	25,120	25,965
Total Budget	<u>284,264</u>	<u>235,992</u>	<u>235,435</u>	<u>255,225</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>652-710</b>	<b>WAREHOUSE</b>				
5001	REGULAR FULL-TIME	99,764	103,320	106,620	104,620
5004	TEMPORARY PART-TIME	0	0	0	15,600
5020	OVERTIME	1,492	0	300	300
5025	OTHER EMPLOYEE OVERHEAD	4,116	4,002	4,105	4,320
5026	PERS-NORMAL COST	28,525	30,792	10,660	11,005
5029	PERS-UNFUNDED LIABILITY	0	0	23,125	26,510
5027	MEDICAL	10,131	10,127	10,855	10,925
5028	WORKERS' COMPENSATION	8,429	10,463	10,490	10,100
5030	FLEXIBLE BENEFITS	1,911	1,968	1,985	1,985
	<b>TOTAL, EMPLOYEE SERVICES</b>	<b>154,369</b>	<b>160,673</b>	<b>168,140</b>	<b>185,365</b>
5101	OFFICE/OPERATING SUPPLIES	3,485	3,287	3,450	3,410
5126	MAINTENANCE OF EQUIPMENT	111	300	300	300
5131	PROFESSIONAL SERVICES	0	157	0	540
5160	TRAINING & MEETINGS	0	0	500	500
5161	MILEAGE REIMBURSEMENT	30	0	0	0
5190	OTHER EXPENSE	330	2,902	5,500	5,000
	<b>TOTAL, M &amp; O</b>	<b>3,955</b>	<b>6,645</b>	<b>9,750</b>	<b>9,750</b>
5209	OTHER CAPITAL OUTLAY	70,000	0	0	0
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
5164	FLEET SERVICES	13,785	14,460	18,085	18,790
5172	TELECOMMUNICATIONS	1,215	1,275	1,305	2,235
5178	NETWORK & SYSTEMS ADMINISTRATION	6,710	6,660	5,560	5,665
5183	INSURANCE	8,695	8,865	7,475	7,455
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>30,405</b>	<b>31,260</b>	<b>32,425</b>	<b>34,145</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>652-710 WAREHOUSE</b>				
<b>SUBTOTAL, WAREHOUSE</b>	<b>258,729</b>	<b>198,577</b>	<b>210,315</b>	<b>229,260</b>
5901 ALLOCATED IN	25,535	37,415	25,120	25,965
<b>TOTAL, WAREHOUSE</b>	<b>284,264</b>	<b>235,992</b>	<b>235,435</b>	<b>255,225</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Internal Service Fund Sources and Uses**

**FLEET SERVICES**

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles, whereby the City can more accurately determine the full cost of services. Such costs to other departments are billed through charges to user departments in the form of a rental payment for each piece of equipment.

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Clerk	\$4,505
Risk Management	4,530
Recreation	22,120
Planning	3,125
Code Enforcement	52,465
Building	23,285
Engineering	70,995
Maintenance/Streets	1,038,060
Maintenance/Parks	171,325
Recycling and Waste Reduction	3,575
Police	1,322,440
Fire	1,290,325
Non-Departmental	25,490
CDBG Administration	2,070
ASES	9,780
Water	676,580
Canal	76,120
Lakes	143,385
Wastewater	713,555
Recycled Water	5,375
Environmental Programs	41,370
Building Maintenance	50,175
Warehouse	18,790
Network & Systems Administration	3,735
<b>TOTAL, Charges to Departments</b>	<b>\$5,773,175</b>
Interest	82,645
Use of Available Fund Balance	36,605
<b>TOTAL, Sources</b>	<b>\$5,892,425</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$ 1,273,020
Maintenance and Operations	2,187,625
Capital Outlay	2,077,000
Internal Service Charges	170,695
Allocations	9,250
<b>TOTAL, Operating Budget</b>	<b>5,717,590</b>
Lease Payment Principal	174,835
<b>TOTAL, Uses</b>	<b>\$ 5,892,425</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FLEET SERVICES**



**DESCRIPTION**

The Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, replacement, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment. Funds are collected on an annual basis through each affected department's operating budget and deposited into the Fleet Fund. The Fleet Fund also accumulates reserves for future

vehicle and equipment purchases on a predetermined replacement schedule.

Fleet Maintenance - The Fleet Services Department centralizes the management of the City's fleet of vehicles and equipment, performing a variety of services, including preventative maintenance, diagnostics, major and minor repair, component overhauls, fabrication, emission testing and certification, emergency vehicle outfitting, and compliance for all City departments. This centralized approach sets Citywide priorities for fleet equipment maintenance and replacement.

Capital - The Fleet Services Department maintains more than 650 pieces of equipment and vehicles along with an additional 150 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

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

**DEPARTMENT PRIORITIES**

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

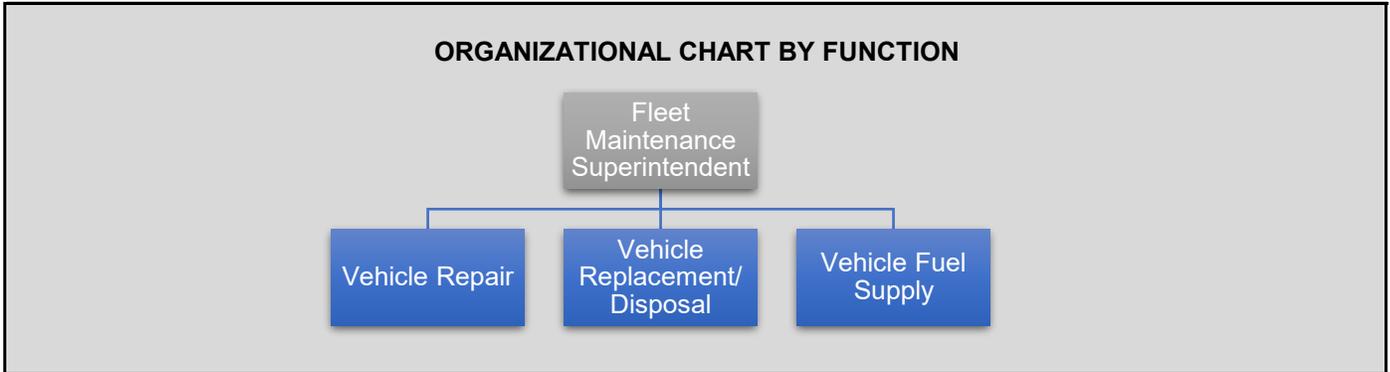
- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet
- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to increased PERS costs
- Decrease in M & O due to decrease in the interest amount due on the fire ladder truck lease
- Decrease in capital outlay is due to deferral of scheduled vehicle replacements
- Increase in internal service charges, primarily general liability insurance and telecommunications charges
- Approximately \$37,000 use of available fund balance
- About \$10,000 decrease in charges to General Fund departments

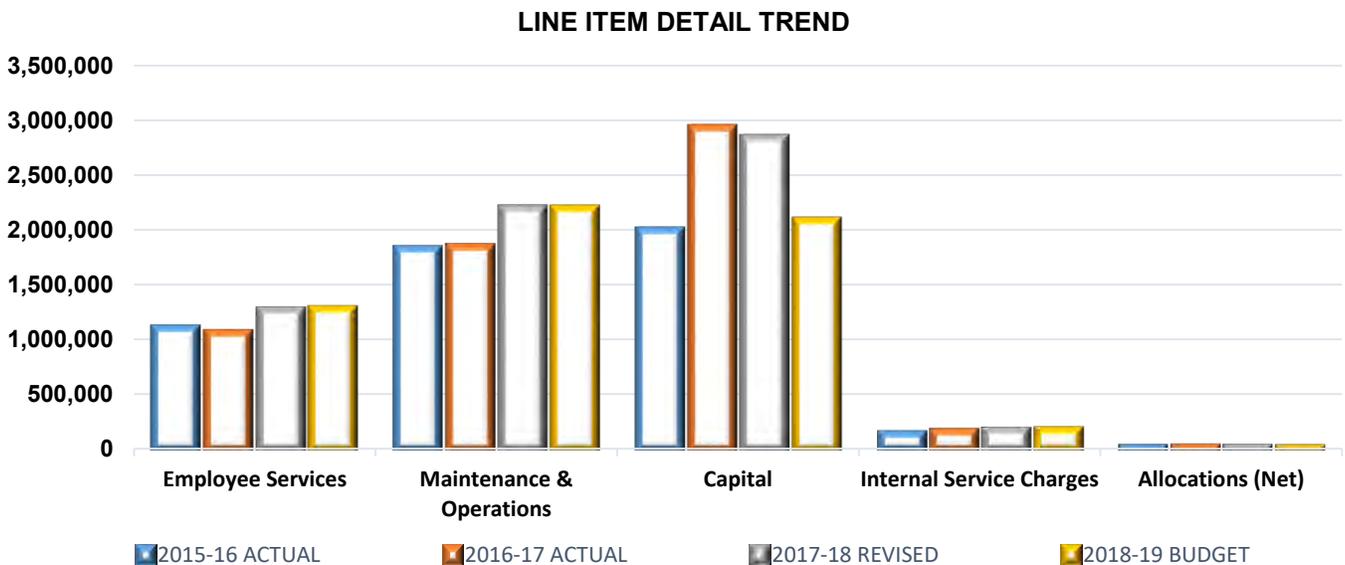
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**FLEET SERVICES**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	12.0	12.0	12.0	12.0
Temporary Part-Time (FTE)	0.8	0.7	1.4	0.0
Department Total	<u>12.8</u>	<u>12.7</u>	<u>13.4</u>	<u>12.0</u>
<b>BUDGET:</b>				
Employee Services	1,102,349	1,053,450	1,261,390	1,273,020
Maintenance & Operations	1,818,271	1,837,294	2,192,520	2,187,625
Capital	1,989,188	2,922,598	2,835,200	2,077,000
Internal Service Charges	135,745	155,835	168,945	170,695
Allocations (Net)	11,540	15,175	12,100	9,250
Total Budget	<u>5,057,093</u>	<u>5,984,351</u>	<u>6,470,155</u>	<u>5,717,590</u>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

	<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>	
<b>653-715 FLEET SERVICES</b>					
5001	REGULAR FULL-TIME	688,289	631,342	742,650	739,420
5004	TEMPORARY PART-TIME	16,621	24,006	27,300	0
5020	OVERTIME	19,564	18,820	30,900	30,900
5025	OTHER EMPLOYEE OVERHEAD	30,599	28,335	30,805	29,435
5026	PERS-NORMAL COST	190,656	187,534	75,570	77,790
5029	PERS-UNFUNDED LIABILITY	0	0	161,165	187,060
5027	MEDICAL	102,558	102,603	122,290	139,290
5028	WORKERS' COMPENSATION	46,873	53,285	63,255	58,880
5030	FLEXIBLE BENEFITS	7,189	7,525	7,455	10,245
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>1,102,349</b>	<b>1,053,450</b>	<b>1,261,390</b>	<b>1,273,020</b>
5101	OFFICE/OPERATING SUPPLIES	51,583	159,947	41,590	41,590
5111	GASOLINE	636,634	601,602	900,000	900,000
5112	OIL AND LUBRICANTS	36,796	30,037	40,000	40,000
5113	OTHER MOTIVE FUELS	174,203	188,096	300,000	300,000
5115	TIRES AND TUBES	146,332	145,071	145,000	145,000
5116	REPAIR PARTS	285,814	315,981	300,000	300,000
5117	OUTSIDE REPAIRS	267,689	238,725	250,000	250,000
5118	MOTIVE REPAIR PARTS	5,942	1,187	7,500	7,500
5119	ACCIDENT REPAIRS	96,639	61,621	70,000	70,000
5126	MAINTENANCE OF EQUIPMENT	2,069	12,546	5,000	5,000
5128	MAJOR MAINTENANCE	7,802	6,075	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	53,596	25,549	61,300	61,300
5139	OTHER BUILDING REPAIRS/MAINTENANCE	0	0	0	0
5160	TRAINING AND MEETINGS	7,440	1,419	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	139	139	140	140
5173	OTHER TELEPHONE	1,722	1,304	1,550	1,550
5182	INTEREST	19,164	25,196	20,440	15,545

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>653-715 FLEET SERVICES</b>					
5190	OTHER EXPENSE	24,706	22,800	35,000	35,000
<b>TOTAL, M &amp; O</b>		<b>1,818,271</b>	<b>1,837,294</b>	<b>2,192,520</b>	<b>2,187,625</b>
5208	MOTIVE EQUIPMENT	1,989,188	2,922,598	2,835,200	2,077,000
<b>TOTAL, CAPITAL</b>		<b>1,989,188</b>	<b>2,922,598</b>	<b>2,835,200</b>	<b>2,077,000</b>
5125	BUILDING MAINTENANCE	73,785	95,085	111,505	112,500
5165	DUPLICATING	550	640	495	880
5172	TELECOMMUNICATIONS	1,390	1,455	1,490	2,530
5174	RADIO COMMUNICATIONS	1,745	1,755	4,755	2,520
5178	NETWORK & SYSTEMS ADMINISTRATION	10,735	10,660	11,125	11,190
5183	INSURANCE	47,540	46,240	39,575	41,075
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>135,745</b>	<b>155,835</b>	<b>168,945</b>	<b>170,695</b>
<b>SUBTOTAL, FLEET SERVICES</b>		<b>5,045,553</b>	<b>5,969,176</b>	<b>6,458,055</b>	<b>5,708,340</b>
5901	ALLOCATED IN	11,540	15,175	12,100	9,250
<b>TOTAL, FLEET SERVICES</b>		<b>5,057,093</b>	<b>5,984,351</b>	<b>6,470,155</b>	<b>5,717,590</b>

**CITY OF ESCONDIDO  
 FY 2018-19 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	\$8,940
City Manager	19,155
City Attorney	9,555
City Clerk	10,810
Finance	26,635
Human Resources	10,195
Risk Management	3,845
Information Systems	2,015
Recreation	12,755
Library	23,995
Older Adult Services	12,380
Planning	17,225
Code Enforcement	8,225
Building	2,915
Engineering	14,470
Maintenance/Streets	9,105
Police	68,010
Fire & Emergency Management	21,665
Non-Departmental - Escondido University & Education Compact	4,655
ASES	27,305
CDBG Administration	4,700
Housing	2,870
Water/Lakes	19,655
Wastewater/Environmental Programs	26,590
Building Maintenance	195
Fleet Services	880
Network & Systems Administration	1,235
Benefits Administration	4,400
Workers' Compensation	85
<b>TOTAL, Charges to Departments</b>	<b>374,465</b>
Use of Available Fund Balance	15,240
<b>TOTAL, Sources</b>	<b>\$389,705</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$82,725
Maintenance and Operations	275,000
Internal Service Charges	18,680
Allocations	13,300
<b>TOTAL, Uses</b>	<b>\$389,705</b>

**CITY OF ESCONDIDO  
FY 2018-19 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.

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

**DEPARTMENT PRIORITIES**

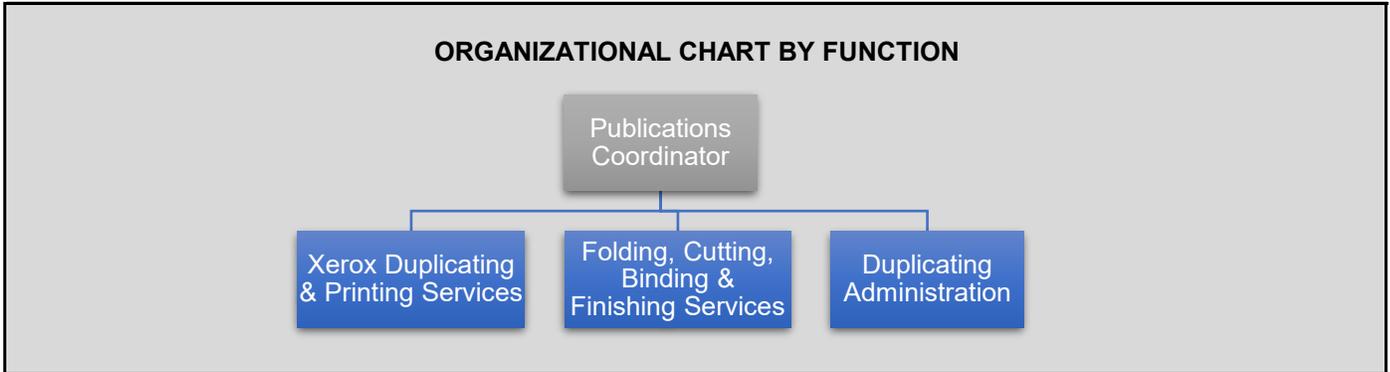
- Continue to provide full service, high quality printing and duplication services for City staff
- Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- Continue to expand printing capabilities on multi-function devices
- Monitor usage on all multi-function devices in an effort to reduce contract overages

**MAJOR BUDGET IMPACTS**

- Increase in employee services is primarily due to increased PERS costs
- Use of approximately \$15,000 in available fund balance
- \$34,000 decrease in charges to the General Fund

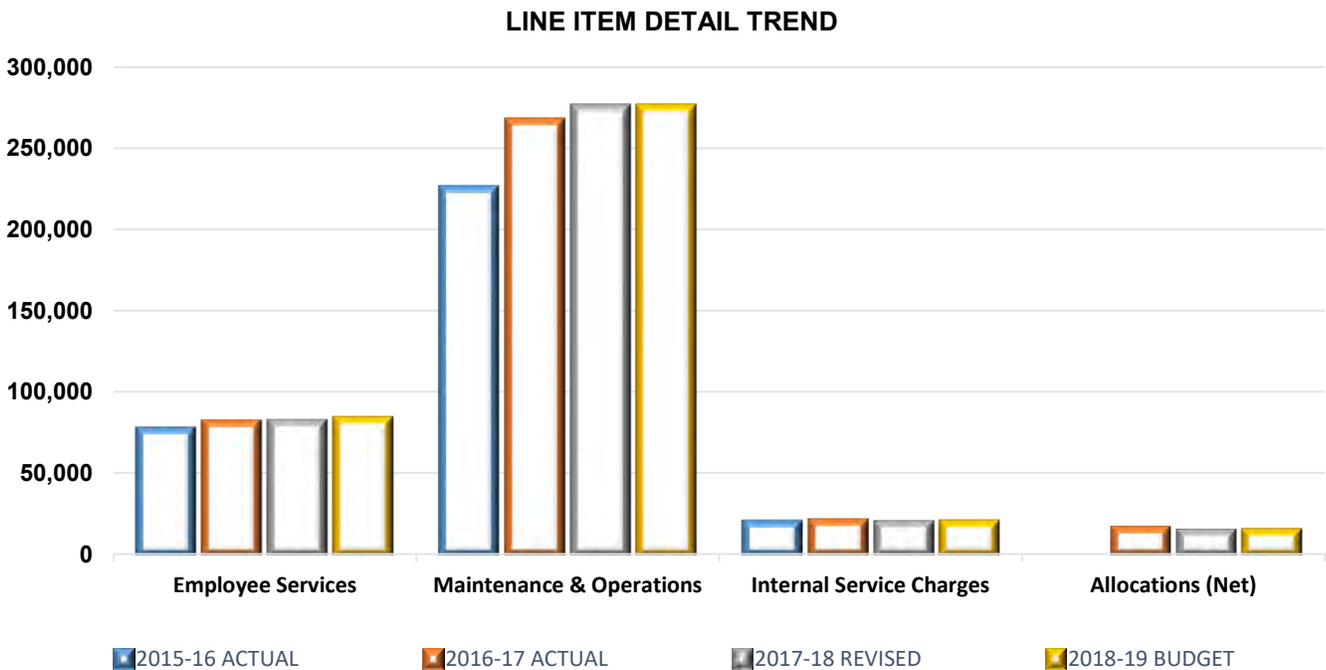
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DUPLICATING**



**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	76,041	80,579	81,000	82,725
Maintenance & Operations	224,467	266,095	275,000	275,000
Internal Service Charges	18,525	19,480	18,295	18,680
Allocations (Net)	0	14,690	13,030	13,300
<b>Total Budget</b>	<u>319,033</u>	<u>380,844</u>	<u>387,325</u>	<u>389,705</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>654-770 DUPLICATING</b>				
5001 REGULAR FULL-TIME	46,055	49,796	48,405	48,405
5025 OTHER EMPLOYEE OVERHEAD	2,128	2,006	1,980	1,980
5026 PERS-NORMAL COST	13,627	14,589	4,935	5,090
5029 PERS-UNFUNDED LIABILITY	0	0	10,700	12,270
5027 MEDICAL	10,840	10,796	11,575	11,635
5028 WORKERS' COMPENSATION	417	290	270	210
5030 FLEXIBLE BENEFITS	2,974	3,103	3,135	3,135
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>76,041</b>	<b>80,579</b>	<b>81,000</b>	<b>82,725</b>
5101 OFFICE/OPERATING SUPPLIES	22,798	19,576	25,000	25,000
5126 MAINTENANCE OF EQUIPMENT	725	2,411	4,000	4,000
5131 PROFESSIONAL SERVICES/CONTRACTS	200,944	244,123	246,000	246,000
5166 OTHER DUPLICATING	0	(15)	0	0
<b>TOTAL, M &amp; O</b>	<b>224,467</b>	<b>266,095</b>	<b>275,000</b>	<b>275,000</b>
5125 BUILDING MAINTENANCE	11,600	12,555	11,690	12,365
5172 TELECOMMUNICATIONS	990	975	970	1,010
5178 NETWORK & SYSTEMS ADMINISTRATION	2,685	2,665	2,780	2,795
5183 INSURANCE	3,250	3,285	2,855	2,510
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>18,525</b>	<b>19,480</b>	<b>18,295</b>	<b>18,680</b>
<b>SUBTOTAL, DUPLICATING</b>	<b>319,033</b>	<b>366,154</b>	<b>374,295</b>	<b>376,405</b>
5901 ALLOCATED IN	0	14,690	13,030	13,300
<b>TOTAL, DUPLICATING</b>	<b>319,033</b>	<b>380,844</b>	<b>387,325</b>	<b>389,705</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Internal Service Fund Sources and Uses**

**TELECOMMUNICATIONS**

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

**Sources of Funds:**

Charges to Departments:

City Council	\$3,360
City Manager	5,040
City Attorney	5,040
City Clerk	11,880
City Treasurer	335
Finance	11,755
Human Resources	2,015
Risk Management	1,545
Information Systems	5,450
Recreation	17,825
Library	33,745
Older Adult Services/Sr. Nutrition	16,410
Planning	8,395
Code Enforcement	6,715
Building	5,040
Engineering	85,025
Maintenance/Streets	20,265
Radio Communications	2,930
Police	135,605
Fire	107,505
Center for the Arts	48,800
ASES	1,680
CDBG	1,010
Successor Agency-Housing	1,010
Water/Lakes	34,540
Wastewater	46,495
Building Maintenance	1,555
Warehouse	2,235
Fleet Services	2,530
Duplicating	1,010
Network & Systems Administration	5,650
Workers' Compensation/Benefits Administration	1,330
Education COMPACT	670
Credit Union	4,030
<b>TOTAL, Charges to Departments</b>	<b>638,425</b>
Use of Available Fund Balance	182,350
<b>TOTAL, Sources</b>	<b>\$820,775</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$95,220
Maintenance and Operations	476,170
Internal Service Charges	7,030
Allocations	23,000
<b>TOTAL, Operating Budget</b>	<b>601,420</b>
Transfer to General Capital Project Fund	219,355
<b>TOTAL, Uses</b>	<b>\$820,775</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**TELECOMMUNICATIONS**



**DESCRIPTION**

The Telecommunications division of Information Systems manages voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites.

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

**DEPARTMENT PRIORITIES**

- Consolidate the multiple different aging phone systems deployed Citywide to a single system with current collaboration technologies for improved efficiencies, reliability, lower cost of ownership, ease of management and rebalances staffing requirement
- Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features
- Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges
- Identify where new technologies will lower costs while improving services and offering efficiencies

**MAJOR BUDGET IMPACTS**

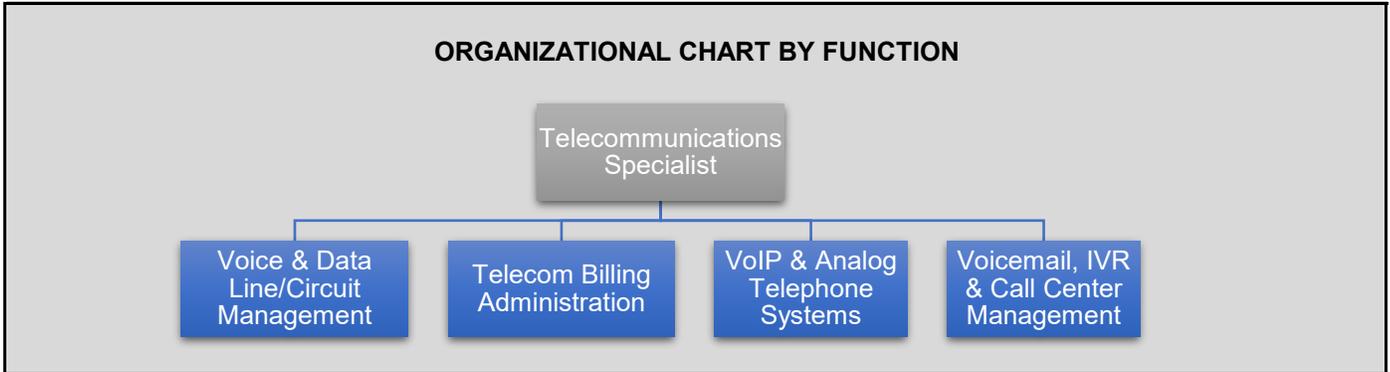
- Increase in employee services primarily due to increased PERS costs
- Decrease in M & O primarily due to use of new technologies and services, which will be reallocated to fund Citywide phone system upgrade

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Use of \$182,000 in available fund balance
- \$5,000 increase in charges to the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

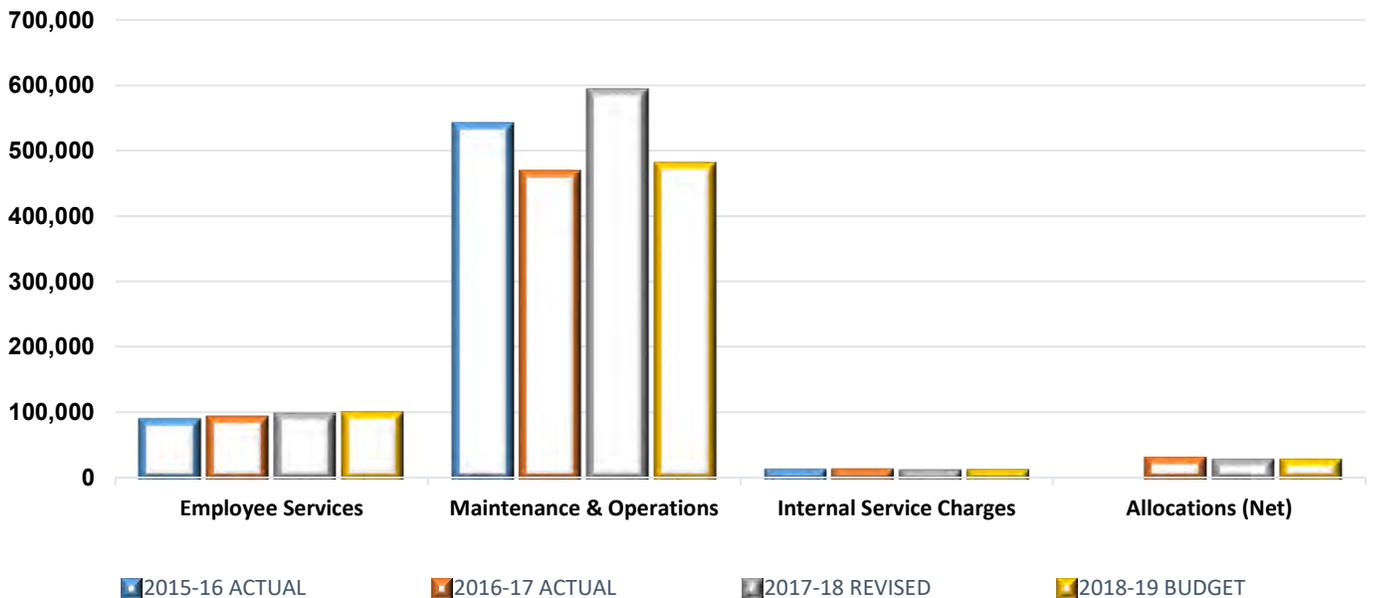
**TELECOMMUNICATIONS**



**BUDGET SUMMARY**

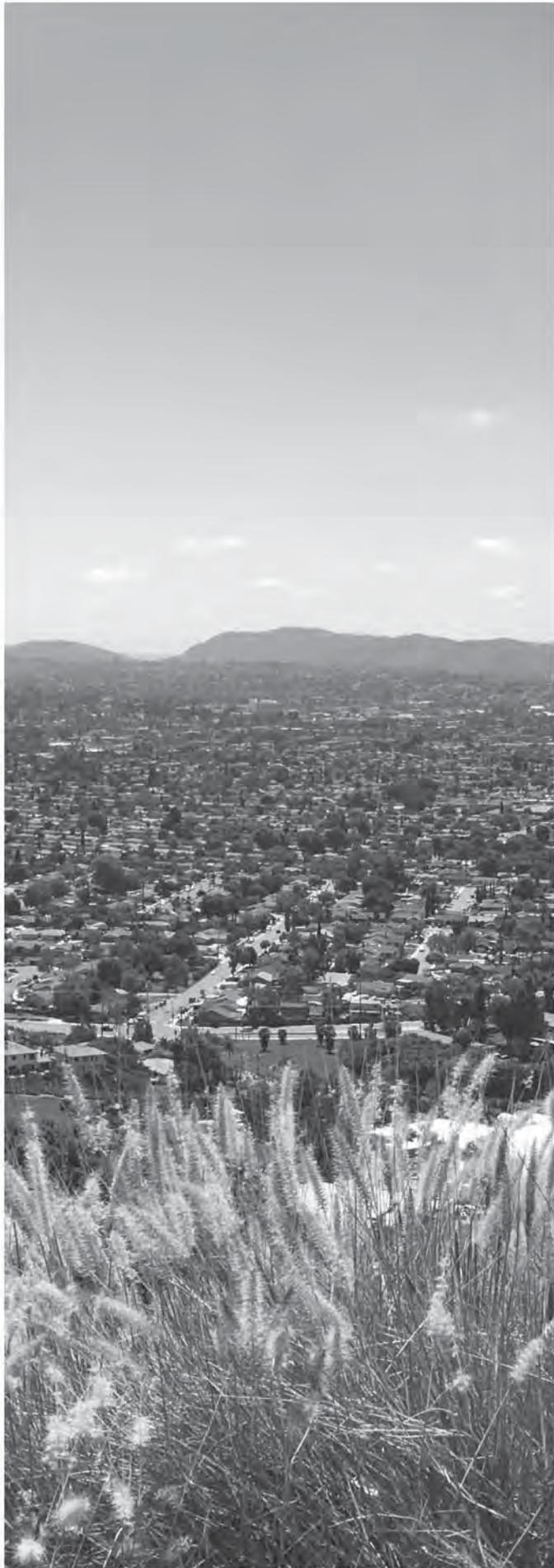
	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	84,844	88,560	93,070	95,220
Maintenance & Operations	536,933	462,987	588,300	476,170
Internal Service Charges	7,530	7,930	6,365	7,030
Allocations (Net)	0	25,995	22,500	23,000
<b>Total Budget</b>	<b>629,307</b>	<b>585,471</b>	<b>710,235</b>	<b>601,420</b>

**LINE ITEM DETAIL**



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Line Item Detail**

		<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>REVISED</u>	<u>2018-19</u> <u>BUDGET</u>
<b>654-771 TELECOMMUNICATIONS</b>					
5001	REGULAR FULL-TIME	54,115	56,967	56,135	56,135
5020	OVERTIME	3,899	3,778	7,160	7,160
5025	OTHER EMPLOYEE OVERHEAD	1,957	2,056	2,100	2,210
5026	PERS-NORMAL COST	15,364	16,659	5,720	5,905
5026	PERS-UNFUNDED LIABILITY	0	0	12,410	14,225
5027	MEDICAL	5,588	5,374	5,785	5,820
5028	WORKERS' COMPENSATION	608	334	315	320
5030	FLEXIBLE BENEFITS	3,314	3,391	3,445	3,445
<b>TOTAL, EMPLOYEE SERVICES</b>		<b>84,844</b>	<b>88,560</b>	<b>93,070</b>	<b>95,220</b>
5101	OFFICE/OPERATING SUPPLIES	564	965	500	1,000
5126	MAINTENANCE OF EQUIPMENT	72,383	62,862	84,000	88,760
5131	PROFESSIONAL SERVICES	0	374	0	0
5160	TRAINING & MEETINGS	0	119	0	0
5173	OTHER TELEPHONE	399,838	368,847	453,800	366,410
5194	MINOR OFFICE EQUIPMENT	64,148	29,819	50,000	20,000
<b>TOTAL, M &amp; O</b>		<b>536,933</b>	<b>462,987</b>	<b>588,300</b>	<b>476,170</b>
5178	NETWORK & SYSTEMS ADMINISTRATION	5,290	5,250	4,095	4,125
5183	INSURANCE	2,240	2,680	2,270	2,905
<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>7,530</b>	<b>7,930</b>	<b>6,365</b>	<b>7,030</b>
<b>SUBTOTAL, TELECOMMUNICATIONS</b>		<b>629,307</b>	<b>559,476</b>	<b>687,735</b>	<b>578,420</b>
5901	ALLOCATED IN	0	25,995	22,500	23,000
<b>TOTAL, TELECOMMUNICATIONS</b>		<b>629,307</b>	<b>585,471</b>	<b>710,235</b>	<b>601,420</b>



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Internal Service Fund Sources and Uses**

**MAIL SERVICES**

This department was created to account for transactions related to the provision of mailing services. Funding is provided through charges to other departments based on actual usage.

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Council	\$135
City Manager	2,300
City Attorney	5,735
City Clerk	4,750
Finance	46,680
Human Resources	485
Risk Management	620
Information Systems/Administration	325
Recreation	1,815
Library	2,000
Older Adult Services	160
Planning	15,240
Code Enforcement	43,015
Building	2,660
Engineering	1,705
Maintenance/Streets	4,145
Police	24,750
Fire	11,350
CDBG Administration	2,245
Housing	7,605
Water	5,990
Lakes	20
Wastewater	905
Workers' Compensation	110
Benefits Administration	7,880
<b>TOTAL, Charges to Departments</b>	<b>192,625</b>
Use of Available Fund Balance	16,670
<b>TOTAL, Sources</b>	<b>\$209,295</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$80,670
Maintenance and Operations	112,505
Internal Service Charges	2,820
Allocations	13,300
<b>TOTAL, Uses</b>	<b>\$209,295</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAIL SERVICES**



**DESCRIPTION**

The Mail Services division of Information Systems provides mail distribution, metering, and postage services. This division also manages the cell phones for all departments except Police and Fire.

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

**DEPARTMENT PRIORITIES**

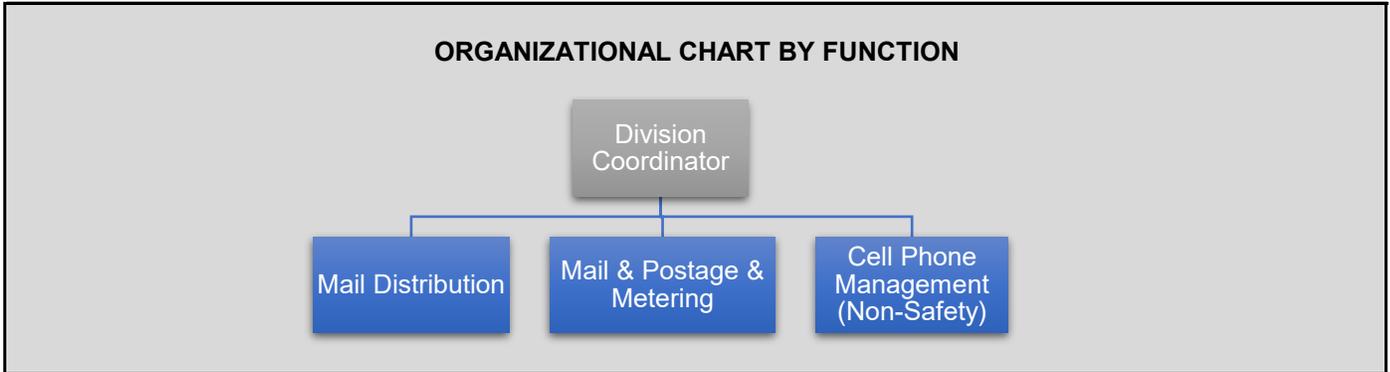
- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 300 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving ideas

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to reclass of Department Assistant position and increase in PERS costs
- Use of \$17,000 in available fund balance

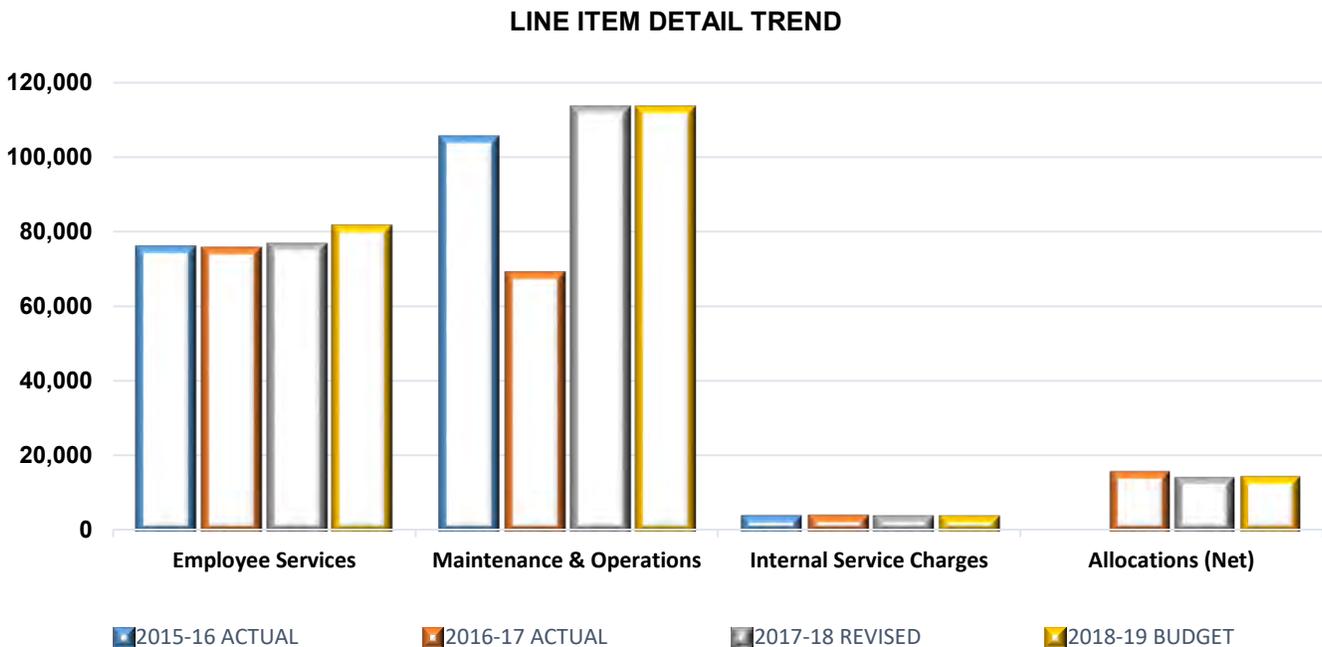
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAIL SERVICES**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	75,139	74,561	75,775	80,670
Maintenance & Operations	104,623	68,086	112,505	112,505
Internal Service Charges	2,935	2,980	2,825	2,820
Allocations (Net)	0	14,690	13,030	13,300
<b>Total Budget</b>	<b>182,697</b>	<b>160,317</b>	<b>204,135</b>	<b>209,295</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>654-772 MAIL SERVICES</b>				
5001 REGULAR FULL-TIME	42,608	41,747	41,740	44,640
5020 OVERTIME	143	0	0	0
5025 OTHER EMPLOYEE OVERHEAD	1,952	1,863	1,875	1,920
5026 PERS-NORMAL COST	11,996	12,584	4,255	4,695
5029 PERS-UNFUNDED LIABILITY	0	0	9,225	10,580
5027 MEDICAL	15,236	15,239	15,575	15,660
5028 WORKERS' COMPENSATION	333	250	235	190
5030 FLEXIBLE BENEFITS	2,872	2,878	2,870	2,985
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>75,139</b>	<b>74,561</b>	<b>75,775</b>	<b>80,670</b>
5101 OPERATING SUPPLIES	60,570	36,634	71,200	71,200
5131 PROFESSIONAL SERVICES/CONTRACTS	43,618	29,381	40,600	40,600
5173 OTHER TELEPHONE	434	2,071	705	705
<b>TOTAL, M &amp; O</b>	<b>104,623</b>	<b>68,086</b>	<b>112,505</b>	<b>112,505</b>
5178 NETWORK & SYSTEMS ADMINISTRATION	1,340	1,335	1,395	1,405
5183 INSURANCE	1,595	1,645	1,430	1,415
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,935</b>	<b>2,980</b>	<b>2,825</b>	<b>2,820</b>
<b>SUBTOTAL, MAIL SERVICES</b>	<b>182,697</b>	<b>145,627</b>	<b>191,105</b>	<b>195,995</b>
5901 ALLOCATED IN	0	14,690	13,030	13,300
<b>TOTAL, MAIL SERVICES</b>	<b>182,697</b>	<b>160,317</b>	<b>204,135</b>	<b>209,295</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Internal Service Fund Sources and Uses**

**NETWORK & SYSTEMS ADMINISTRATION**

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Council	\$6,995
City Manager/Video Services	26,355
City Attorney	18,185
City Clerk	16,710
City Treasurer	1,405
Finance	54,470
Human Resources/Risk Management	28,930
Information Systems	28,120
Recreation	41,880
Library	177,270
Older Adult Services/Sr. Nutrition	11,125
Planning	32,020
Code Enforcement	42,405
Building	15,455
Engineering	55,575
Maintenance/Streets	48,215
Maintenance/Parks	4,200
Recycling and Waste Reduction	5,520
Police	513,435
Fire/Emergency Management	164,265
Center for the Arts	62,295
Non-Departmental	22,375
ASES	9,790
CDBG Administration	9,425
Successor Agency-Housing	5,520
Water/Canal/Lakes	122,425
Wastewater/Recycled Water/Environmental Programs	163,055
Building Maintenance	16,415
Warehouse	5,665
Fleet Services	11,190
Duplicating	2,795
Telecommunications	4,125
Mail Services	1,405
Workers' Compensation/Benefits Administration	5,395
Credit Union	14,580
Escondido Education Compact	4,300
<b>TOTAL, Charges to Departments</b>	<b>1,753,290</b>
Use of Available Fund Balance	129,630
<b>TOTAL, Sources</b>	<b><u><u>\$1,882,920</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$1,289,270
Maintenance and Operations	569,595
Internal Service Charges	24,055
<b>TOTAL, Uses</b>	<b><u><u>\$1,882,920</u></u></b>

## NETWORK & SYSTEMS ADMINISTRATION



### DESCRIPTION

The Network and Systems Administration (formerly known as Office Automation) 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; City Hall campus security camera system; 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
- Conclude migration from Windows 7 and older versions of MS Office to Windows 10 and MS Office 2016 and deploy other technologies to improve connectivity and increase bandwidth to remote sites and facilities
- 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

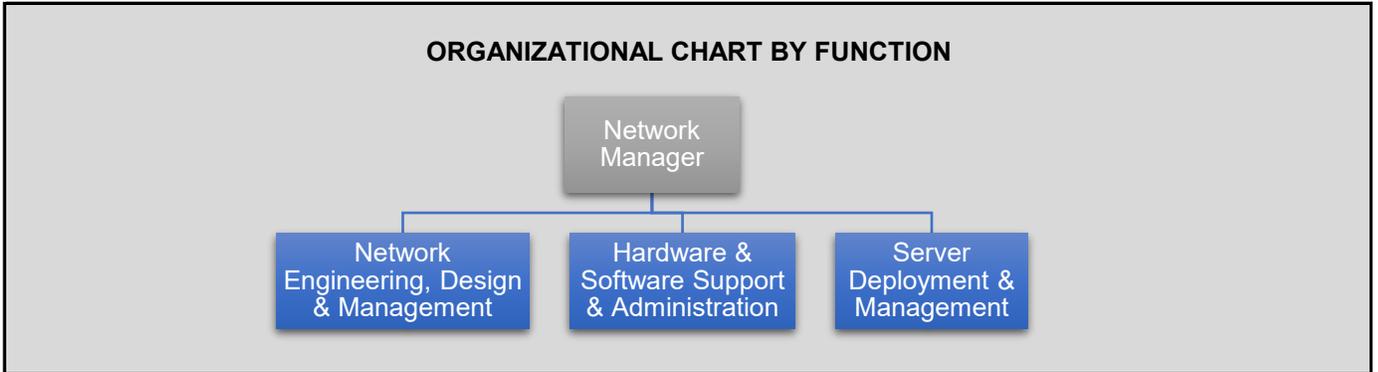
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due to addition of one Network Systems Engineer position and increased PERS costs and medical projections
- Increase in M & O is primarily due to server replacements and internet firewall maintenance
- Increase in internal service charges, primarily duplicating and general liability insurance charges
- \$130,000 use of available fund balance
- \$53,000 increase in charges to the General Fund

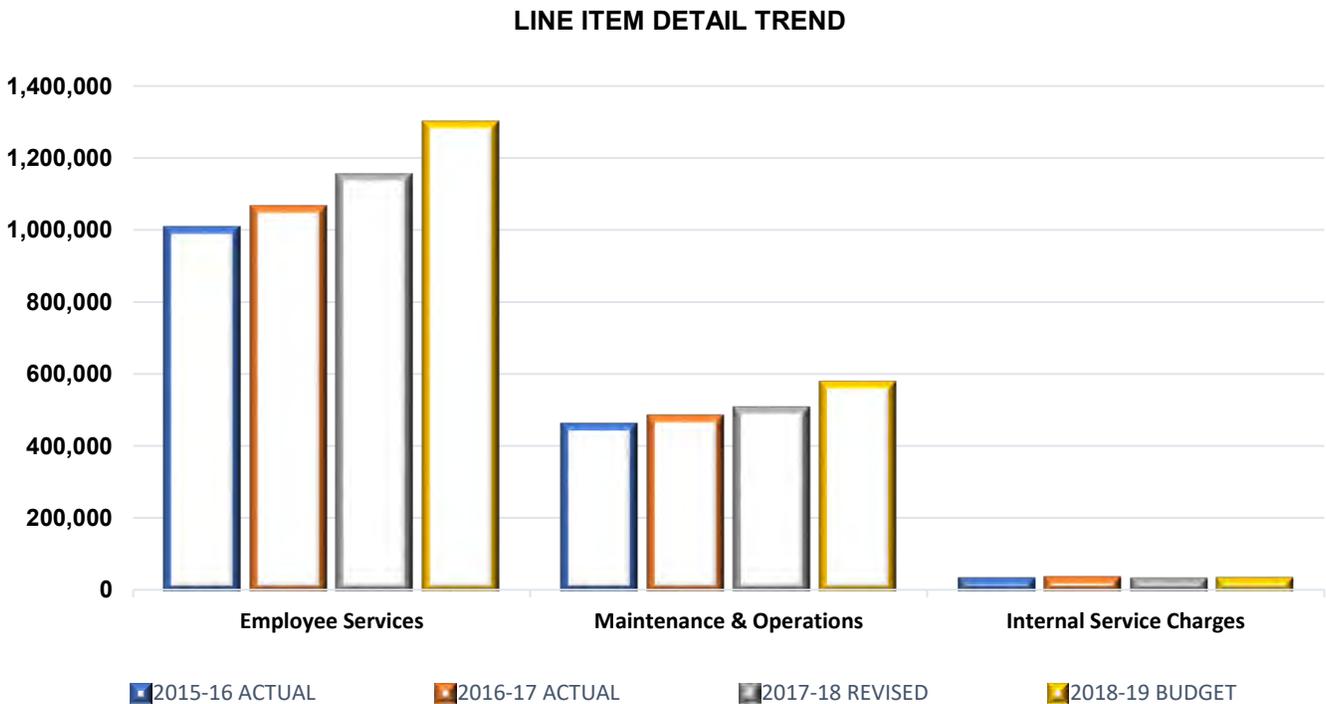
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**NETWORK & SYSTEMS ADMINISTRATION**



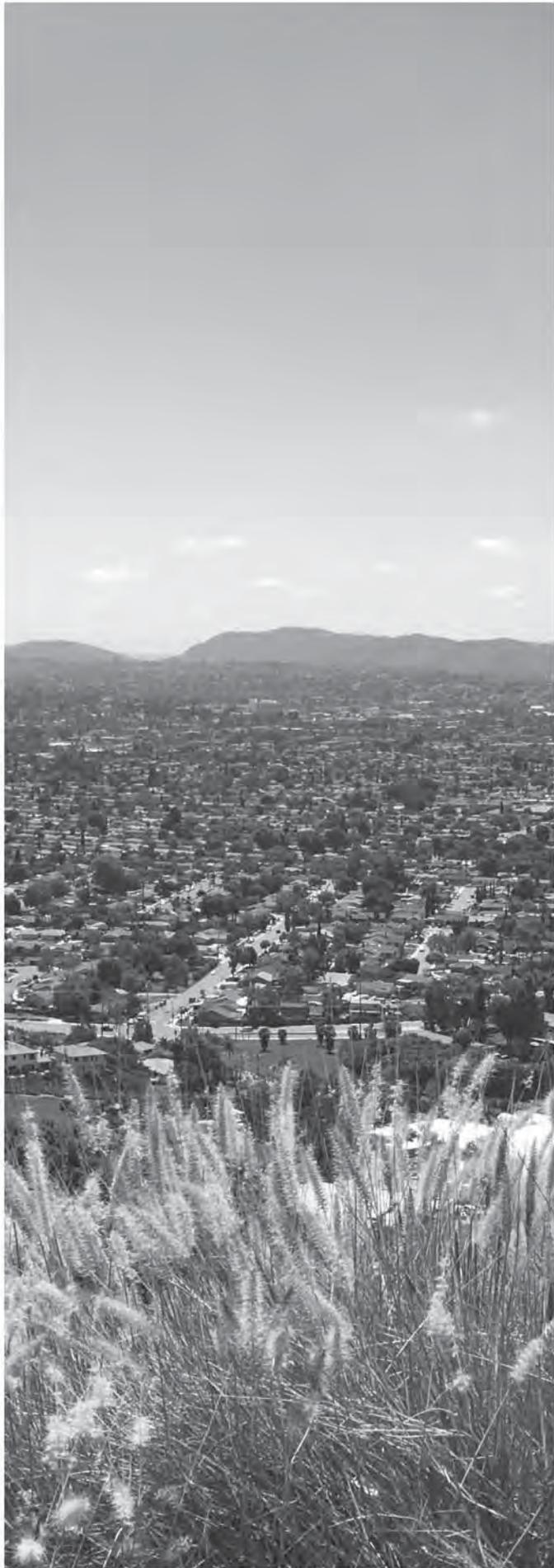
**BUDGET SUMMARY**

	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Revised</b>	<b>2018-19 Budget</b>
<b>STAFFING:</b>				
Regular Full-Time	11.0	11.0	11.0	12.0
<b>BUDGET:</b>				
Employee Services	998,398	1,055,983	1,145,320	1,289,270
Maintenance & Operations	452,453	477,355	500,595	569,595
Internal Service Charges	23,300	27,175	22,500	24,055
<b>Total Budget</b>	<u>1,474,150</u>	<u>1,560,513</u>	<u>1,668,415</u>	<u>1,882,920</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>657-033 NETWORK &amp; SYSTEMS ADMINISTRATION</b>				
5001 REGULAR FULL-TIME	646,293	685,439	728,225	791,420
5020 OVERTIME	18,001	23,981	24,090	24,090
5025 OTHER EMPLOYEE OVERHEAD	27,744	29,095	29,300	29,495
5026 PERS-NORMAL COST	182,614	197,639	73,170	82,390
5029 PERS-UNFUNDED LIABILITY	0	0	155,590	180,695
5027 MEDICAL	81,249	77,275	89,005	132,460
5028 WORKERS' COMPENSATION	5,124	4,078	4,020	3,670
5030 FLEXIBLE BENEFITS	37,371	38,477	41,920	45,050
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>998,398</b>	<b>1,055,983</b>	<b>1,145,320</b>	<b>1,289,270</b>
5101 OFFICE/OPERATING SUPPLIES	14,793	15,087	18,495	18,495
5126 MAINTENANCE OF EQUIPMENT	2,873	6,979	6,200	6,200
5131 PROFESSIONAL SERVICES/CONTRACTS	48,595	38,381	32,700	32,700
5161 MILEAGE	0	23	500	500
5173 OTHER TELEPHONE	7,860	8,819	8,200	8,200
5193 SOFTWARE	234,223	266,871	279,500	281,500
5194 MINOR OFFICE EQUIPMENT	144,108	141,195	155,000	222,000
<b>TOTAL, M &amp; O</b>	<b>452,453</b>	<b>477,355</b>	<b>500,595</b>	<b>569,595</b>
5164 FLEET SERVICES	3,885	3,280	4,050	3,735
5165 DUPLICATING	145	3,655	180	1,235
5172 TELECOMMUNICATIONS	4,230	4,875	5,415	5,650
5183 INSURANCE	15,040	15,365	12,855	13,435
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>23,300</b>	<b>27,175</b>	<b>22,500</b>	<b>24,055</b>
<b>TOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	<b>1,474,150</b>	<b>1,560,513</b>	<b>1,668,415</b>	<b>1,882,920</b>



**CITY OF ESCONDIDO**  
**FY 2018-19 Operating Budget**  
**Internal Service Fund Sources and Uses**

**WORKERS' COMPENSATION INSURANCE**

The Workers' Compensation fund was created to account for the City's self-insurance provision of Workers' Compensation Insurance. Funding is provided through charges to departments based on payroll expenses.

**Sources of Funds:**

Charges to Departments	\$4,192,210
Interest	95,000
Use of Available Fund Balance	391,390
<b>TOTAL, Sources</b>	<b><u><u>\$4,678,600</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$120,815
Maintenance and Operations	4,219,650
Internal Service Charges	17,535
Allocations	320,600
<b>TOTAL, Operating Budget</b>	<b><u><u>\$4,678,600</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WORKERS' COMPENSATION INSURANCE**



**DESCRIPTION**

The Workers' Compensation Fund was created to account for transactions related to the City's workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a brief visit to the doctor or emergency room, to complicated and serious accidents or injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is provided through charges to other departments

based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

**DEPARTMENT PRIORITIES**

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

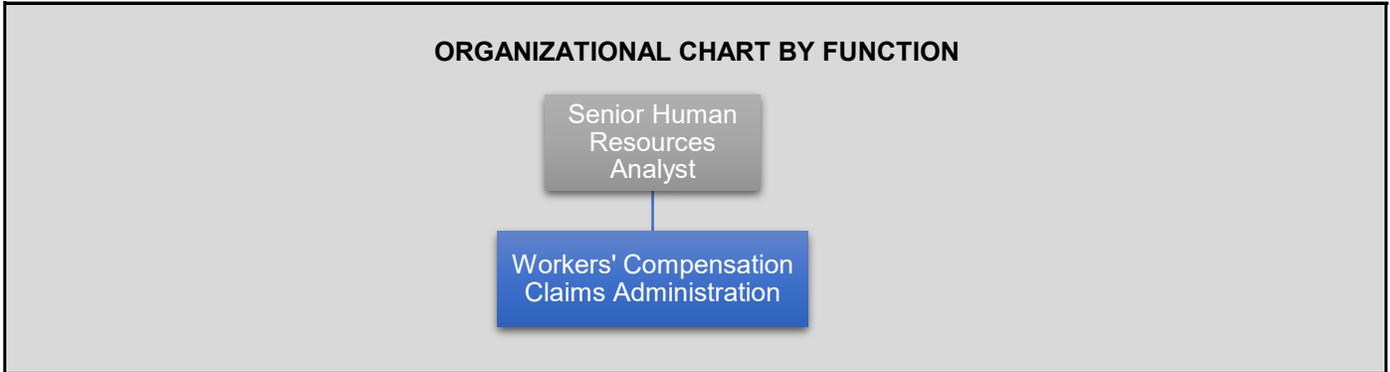
- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

**MAJOR BUDGET IMPACTS**

- Increase in employee services is primarily due to increased PERS costs
- Increase in M & O due to increases in fraud and excess insurance and professional service contracts
- \$391,000 use of fund balance. Currently fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.
- \$224,000 decrease in charges to the General Fund

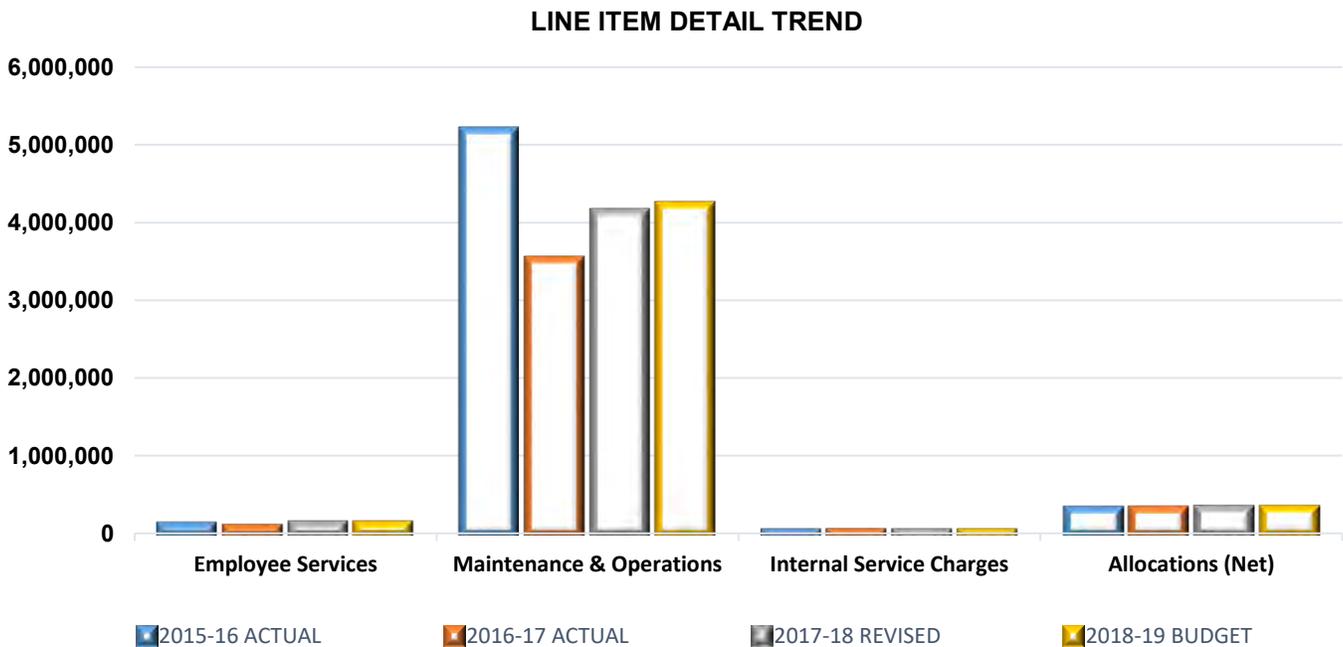
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**WORKERS' COMPENSATION INSURANCE**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	1.0	1.0	1.0	1.0
<b>BUDGET:</b>				
Employee Services	104,745	75,171	118,235	120,815
Maintenance & Operations	5,176,615	3,514,717	4,119,650	4,219,650
Internal Service Charges	18,055	21,535	18,300	17,535
Allocations (Net)	308,700	313,620	319,890	320,600
<b>Total Budget</b>	<b>5,608,114</b>	<b>3,925,044</b>	<b>4,576,075</b>	<b>4,678,600</b>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
5001 REGULAR FULL-TIME	64,208	41,139	72,400	72,400
5025 OTHER EMPLOYEE OVERHEAD	2,267	1,887	2,380	2,380
5026 PERS-NORMAL COST	18,455	12,386	7,380	7,620
5029 PERS-UNFUNDED LIABILITY	0	0	16,000	18,350
5027 MEDICAL	15,289	15,239	15,575	15,660
5028 WORKERS' COMPENSATION	506	413	405	310
5030 FLEXIBLE BENEFITS	4,019	4,108	4,095	4,095
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>104,745</b>	<b>75,171</b>	<b>118,235</b>	<b>120,815</b>
5101 OFFICE/OPERATING SUPPLIES	2,081	904	750	750
5129 BENEFITS PAID	2,756,401	1,544,256	1,018,000	1,018,000
5130 MEDICAL SERVICES	1,354,449	960,785	1,800,000	1,700,000
5131 PROFESSIONAL SERVICES/CONTRACTS	315,925	271,321	365,000	485,000
5133 LEGAL COUNSEL	132,378	119,864	140,000	140,000
5160 TRAINING AND MEETINGS	2,610	645	3,500	3,500
5161 MILEAGE REIMBURSEMENT	111	85	500	500
5162 DUES AND SUBSCRIPTIONS	345	122	350	350
5167 ADVERTISING AND PRINTING	0	0	100	100
5169 OTHER INSURANCE	611,350	615,911	790,000	870,000
5173 OTHER TELEPHONE	965	824	1,450	1,450
<b>TOTAL, M &amp; O</b>	<b>5,176,615</b>	<b>3,514,717</b>	<b>4,119,650</b>	<b>4,219,650</b>
5165 DUPLICATING	755	715	600	85
5172 TELECOMMUNICATIONS	255	335	325	320
5175 MAIL SERVICES	520	325	160	110
5178 NETWORK & SYSTEMS ADMINISTRATION	1,340	2,575	2,675	2,725
5183 INSURANCE	15,185	17,585	14,540	14,295
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>18,055</b>	<b>21,535</b>	<b>18,300</b>	<b>17,535</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>690-721 WORKERS' COMPENSATION INSURANCE</b>				
<b>SUBTOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>5,299,415</b>	<b>3,611,424</b>	<b>4,256,185</b>	<b>4,358,000</b>
5901 ALLOCATED IN	308,700	313,620	319,890	320,600
<b>TOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>5,608,114</b>	<b>3,925,044</b>	<b>4,576,075</b>	<b>4,678,600</b>

**CITY OF ESCONDIDO  
 FY 2018-19 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	\$4,645
City Manager	14,565
City Attorney	8,355
City Clerk	8,580
City Treasurer	2,770
Finance	23,695
Human Resources	7,480
Information Systems	13,050
Recreation	34,410
Library	2,660
Older Adult Services/Senior Nutrition	7,645
Planning	18,840
Code Enforcement	27,800
Building	15,140
Engineering	48,110
Maintenance/Streets	233,435
Maintenance/Parks	59,585
Recycling and Waste Reduction	5,050
Police	674,875
Fire/Emergency Management	210,630
Non-Departmental	221,080
ASES	24,730
CDBG Administration	6,480
Landscape Maintenance District	3,040
Successor Agency-Housing	6,220
Successor Agency - Redevelopment	5,955
Mobilehome Park Management	565
HOME	275
Water/Canal/Lakes	432,960
Wastewater/Recycled Water/Environmental Programs	274,945
Internal Service Funds	161,380
<b>TOTAL, Charges to Departments</b>	<b>2,558,950</b>
Interest	11,060
Use of Available Fund Balance	512,555
<b>TOTAL, Sources</b>	<b>3,082,565</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$1,670,300
Allocations	1,412,265
<b>TOTAL, Uses</b>	<b>3,082,565</b>

## GENERAL LIABILITY INSURANCE



### DESCRIPTION

The General Liability Fund was established to account for transactions related to the City's general liability claims expenses and excess coverage premiums. In addition to premiums and claims within the City's self-insured retention, other liability expenses that may be paid from this fund include claims outside the scope of the policy, litigation expenses related to defending the City against claims, and premiums for cyber liability and pollution insurance coverage. Funding is provided through allocations to departments based on claims experience and risk management

principles of exposure liability such as size of budget, number of employees and number of vehicles for each department.

The City is self-insured for liability claims up to \$500,000 per occurrence. Excess liability coverage with a limit of \$50M is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The excess liability coverage provides coverage for third party claims for bodily and personal injury, property damage, public officials errors and omissions, employment practices liability as well as automobile liability.

### DEPARTMENT PRIORITIES

- Continue to reduce the frequency, severity and unpredictability of accidental losses
- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to liability losses to reduce City operating costs and increase operating efficiency
- Develop, coordinate and implement employee training programs and procedures to prevent and reduce potential liability losses
- Continue to maintain the General Liability fund balance at the actuarially recommended funding level

### MAJOR BUDGET IMPACTS

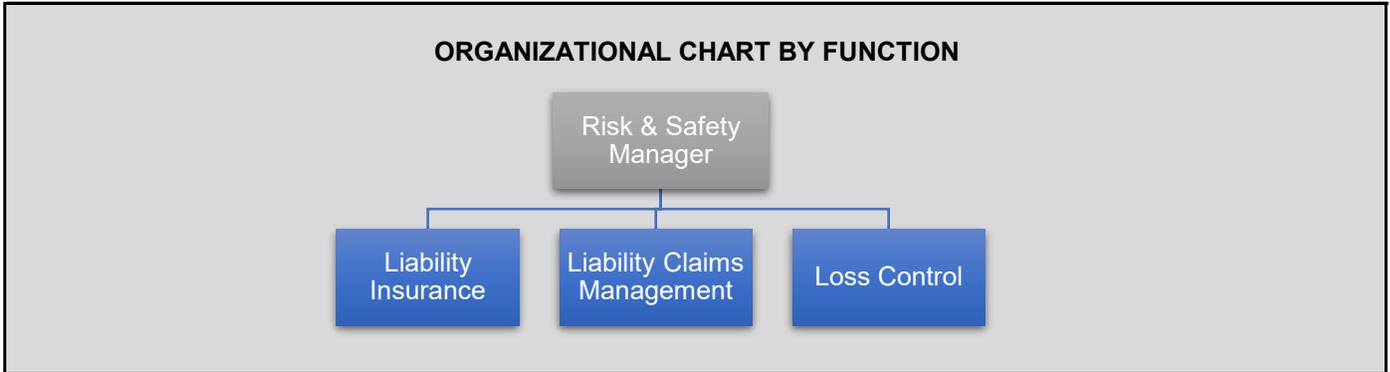
- Increase in general liability insurance premium and crime liability premium

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

- Decrease in allocations in, primarily from City Attorney's department due to employee turnover
- \$513,000 use of available fund balance
- \$57,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

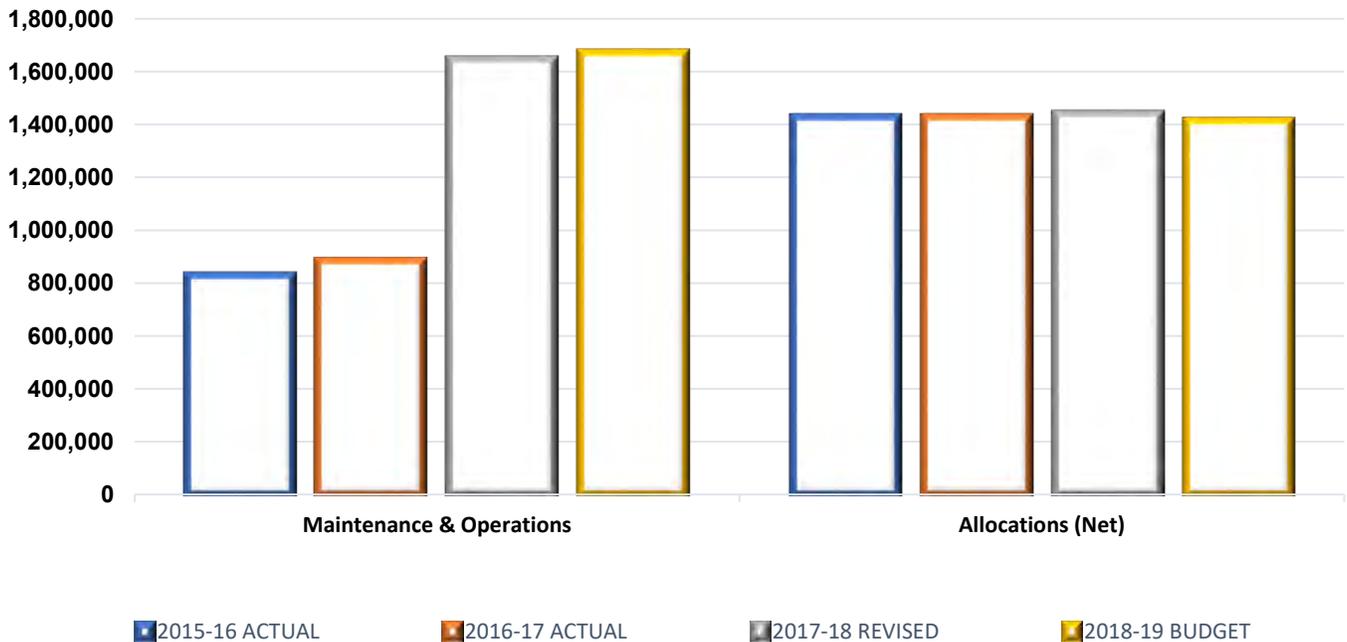
**GENERAL LIABILITY INSURANCE**



**BUDGET SUMMARY**

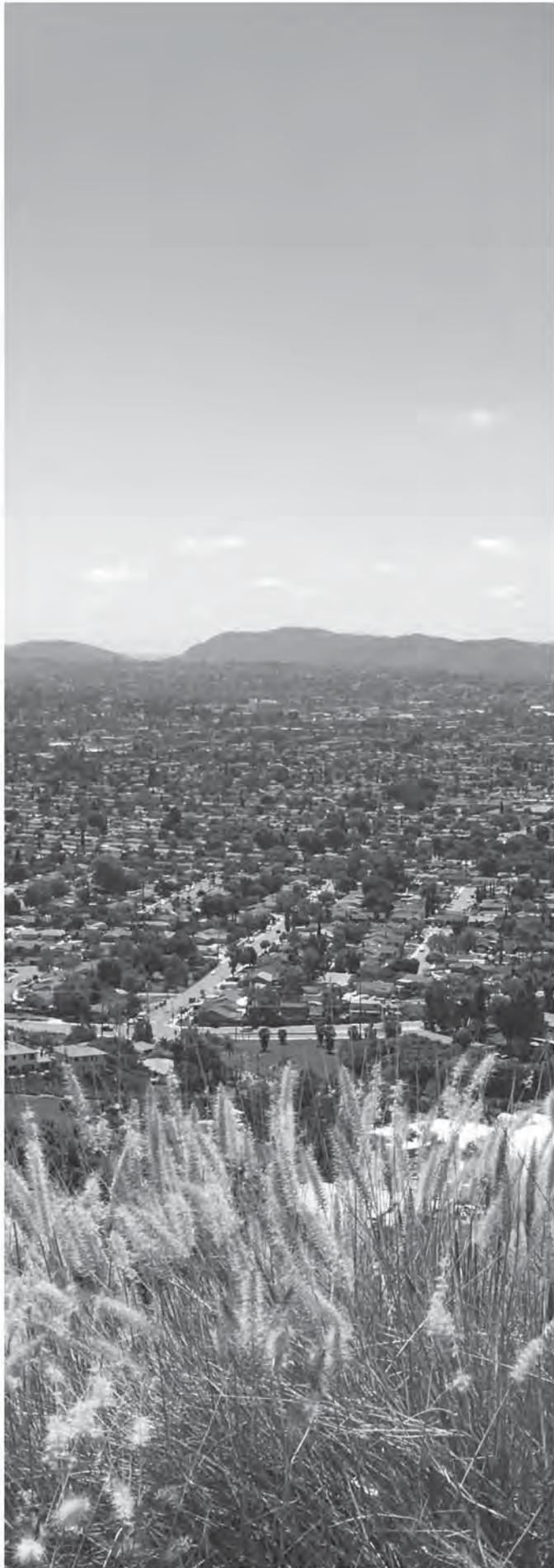
	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	826,761	881,986	1,645,300	1,670,300
Allocations (Net)	<u>1,425,850</u>	<u>1,424,710</u>	<u>1,440,140</u>	<u>1,412,265</u>
Total Budget	<u>2,252,611</u>	<u>2,306,696</u>	<u>3,085,440</u>	<u>3,082,565</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

		<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>691-722</b>	<b>GENERAL LIABILITY INSURANCE</b>				
5103	TRIAL SUPPLIES	0	289	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	78,114	136,711	123,600	123,600
5133	LEGAL COUNSEL	336,736	480,688	200,000	200,000
5134	INVESTIGATIONS	5,927	8,041	5,000	5,000
5135	RESEARCH	6,160	6,651	9,000	9,000
5140	EXPERT WITNESS	22,805	47,886	100,000	100,000
5142	DEPOSITIONS	26,050	23,605	40,000	40,000
5143	COURIER SERVICES	7,968	32,055	5,000	5,000
5147	COURT FEES	927	1,897	5,000	5,000
5149	PREVENTION	2,166	0	15,000	15,000
5151	LIABILITY CLAIMS EXPENSES	(422,015)	(268,800)	100,000	100,000
5153	SETTLEMENTS	207,956	93,459	200,000	200,000
5154	JUDGMENTS	770	8,435	50,000	50,000
5160	TRAINING AND MEETINGS	(13,192)	513	4,000	4,000
5162	DUES & SUBSCRIPTIONS	75	0	0	0
5166	OTHER DUPLICATING	14,575	13,930	8,000	8,000
5169	OTHER INSURANCE	551,738	296,626	779,200	804,200
	<b>TOTAL, M &amp; O</b>	<b>826,761</b>	<b>881,986</b>	<b>1,645,300</b>	<b>1,670,300</b>
	<b>SUBTOTAL, GENERAL LIABILITY INSURANCE</b>	<b>826,761</b>	<b>881,986</b>	<b>1,645,300</b>	<b>1,670,300</b>
5901	ALLOCATED IN	1,425,850	1,424,710	1,440,140	1,412,265
	<b>TOTAL, GENERAL LIABILITY INSURANCE</b>	<b>2,252,611</b>	<b>2,306,696</b>	<b>3,085,440</b>	<b>3,082,565</b>



**CITY OF ESCONDIDO  
 FY 2018-19 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.

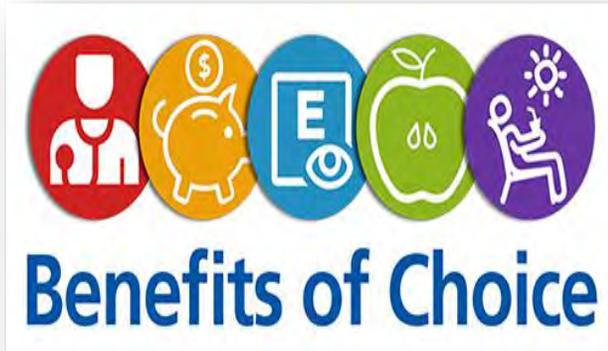
**Sources of Funds:**

Charges to Departments	\$464,025
Employee Contributions	909,100
Retiree Premiums	900,000
COBRA Premiums	85,000
City Paid Premiums	7,620,400
<b>TOTAL, Charges to Departments and Premiums</b>	<b>9,978,525</b>
Insurance Rebate	56,225
Use of Available Fund Balance	156,410
<b>TOTAL, Sources</b>	<b><u><u>\$10,191,160</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	
Employee Services	\$343,345
Maintenance and Operations	9,718,775
Internal Service Charges	51,060
Allocations	77,980
<b>TOTAL, Uses</b>	<b><u><u>\$10,191,160</u></u></b>

## BENEFITS ADMINISTRATION



### DESCRIPTION

Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

The following benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death &

dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

### DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

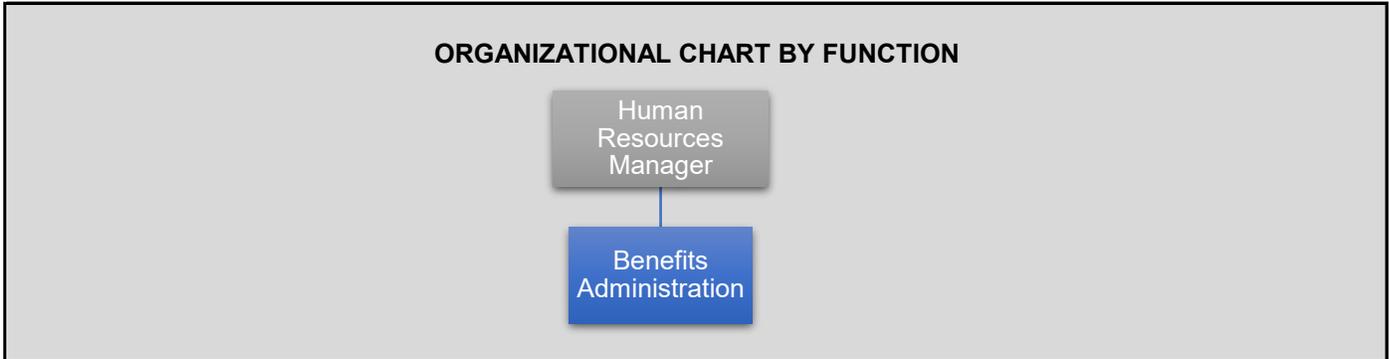
- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, research and recommendations of various employee benefit programs and serve on the City's Health Insurance Committee

**MAJOR BUDGET IMPACTS**

- Increase in employee services primarily due increased PERS costs and salary increases
- Decrease in M & O is primarily due to prior year projected increase in health insurance premiums being less than anticipated. In addition, POA and FFA members will begin to cost-share medical premiums. Decrease also includes elimination of Library employees.
- Increase in internal service charges, primarily mail services and general liability insurance charges
- \$156,000 use of available fund balance
- \$3,000 decrease in the charges to the General Fund

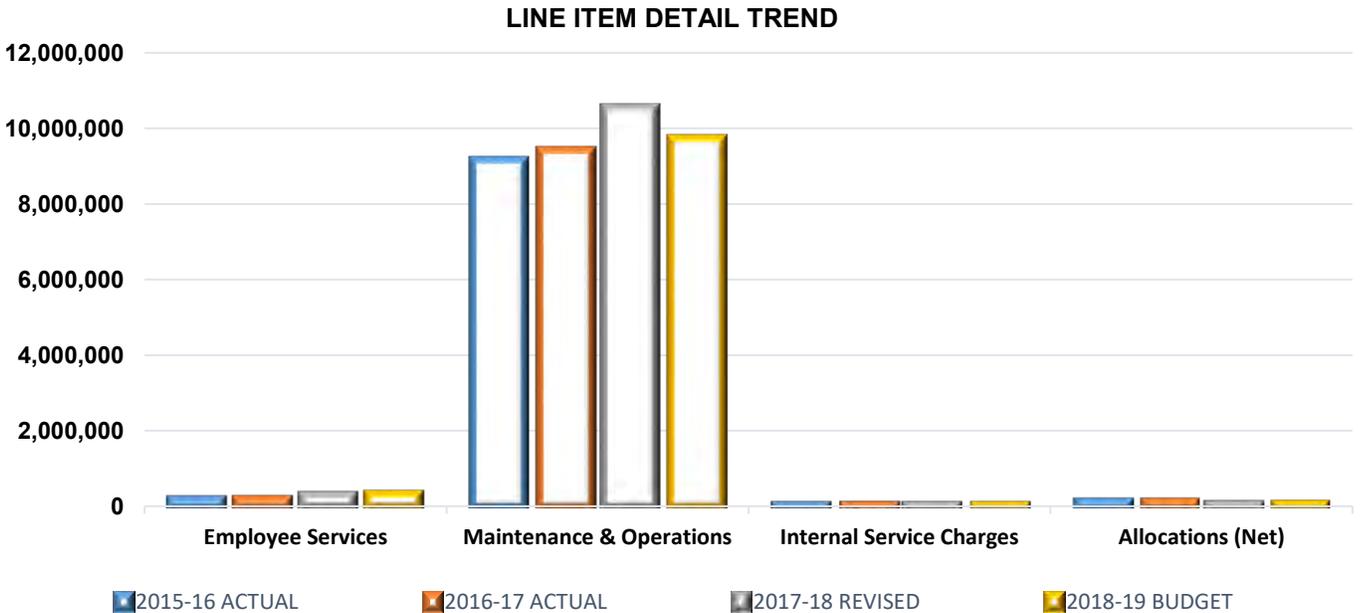
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**BENEFITS ADMINISTRATION**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>STAFFING:</b>				
Regular Full-Time	2.0	2.0	3.0	3.0
Temporary Part-Time (FTE)	0.0	0.4	0.4	0.4
Department Total	<u>2.0</u>	<u>2.4</u>	<u>3.4</u>	<u>3.4</u>
<b>BUDGET:</b>				
Employee Services	203,456	210,689	315,265	343,345
Maintenance & Operations	9,137,315	9,400,721	10,546,075	9,718,775
Internal Service Charges	51,185	59,750	46,570	51,060
Allocations (Net)	136,370	140,790	77,020	77,980
Total Budget	<u>9,528,327</u>	<u>9,811,950</u>	<u>10,984,930</u>	<u>10,191,160</u>



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>692-723 BENEFITS ADMINISTRATION</b>				
5001 REGULAR FULL-TIME	135,498	139,686	203,765	208,495
5004 TEMPORARY PART-TIME	0	0	8,000	8,000
5025 OTHER EMPLOYEE OVERHEAD	5,721	5,611	7,920	7,760
5026 PERS-NORMAL COST	38,621	41,449	20,765	21,935
5029 PERS-UNFUNDED LIABILITY	0	0	30,390	52,840
5027 MEDICAL	15,051	15,239	31,150	31,320
5028 WORKERS' COMPENSATION	1,060	832	1,525	1,055
5030 FLEXIBLE BENEFITS	7,504	7,873	11,750	11,940
<b>TOTAL, EMPLOYEE SERVICES</b>	<b>203,456</b>	<b>210,689</b>	<b>315,265</b>	<b>343,345</b>
5101 OFFICE/OPERATING SUPPLIES	1,610	2,841	1,200	1,200
5131 PROFESSIONAL SERVICES/CONTRACTS	69,497	79,701	109,500	109,500
5160 TRAINING & MEETINGS	206	606	3,000	3,000
5161 MILEAGE REIMBURSEMENT	162	161	100	100
5162 DUES AND SUBSCRIPTIONS	2,000	2,000	1,975	1,975
5169 OTHER INSURANCE	9,039,734	9,276,906	10,343,800	9,514,500
5184 TUITION	1,967	14,175	58,500	60,500
5193 SOFTWARE	22,140	22,804	25,675	25,675
5194 MINOR OFFICE EQUIPMENT	0	1,527	2,325	2,325
<b>TOTAL, M &amp; O</b>	<b>9,137,315</b>	<b>9,400,721</b>	<b>10,546,075</b>	<b>9,718,775</b>
5165 DUPLICATING	5,370	7,305	4,110	4,400
5172 TELECOMMUNICATIONS	755	985	970	1,010
5175 MAIL SERVICES	2,915	9,105	5,660	7,880
5178 NETWORK & SYSTEMS ADMINISTRATION	2,685	2,575	2,675	2,725
5183 INSURANCE	39,460	39,780	33,155	35,045
<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>51,185</b>	<b>59,750</b>	<b>46,570</b>	<b>51,060</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>692-723 BENEFITS ADMINISTRATION</b>				
<b>SUBTOTAL, BENEFITS ADMINISTRATION</b>	<b>9,391,957</b>	<b>9,671,160</b>	<b>10,907,910</b>	<b>10,113,180</b>
5901 ALLOCATED IN	136,370	140,790	77,020	77,980
<b>TOTAL, BENEFITS ADMINISTRATION</b>	<b>9,528,327</b>	<b>9,811,950</b>	<b>10,984,930</b>	<b>10,191,160</b>

**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Internal Service Fund Sources and Uses**

**PROPERTY INSURANCE**

This fund was created to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments.

**Sources of Funds:**

<u>Charges to Departments:</u>	
City Council	\$2,500
City Manager	5,265
City Attorney	4,205
City Clerk	3,985
City Treasurer	780
Finance	5,005
Human Resources	3,220
Risk Management	1,040
Information Systems	3,945
Recreation	22,110
Library	38,215
Older Adult Services/Senior Nutrition	4,035
Planning	6,530
Code Enforcement	2,530
Building	2,660
Engineering	49,405
Streets	5,615
Parks	10,275
Radio Communications	65
Recycling and Waste Reduction	95
Police	56,215
Fire	94,710
Non-Departmental	130
ASES	1,280
CDBG Administration	675
Successor Agency-Housing/HOME/Mobilehome Park Management	880
Water/Canal/Lakes	145,280
Wastewater	202,160
Environmental Programs	3,135
Internal Service Funds	7,790
<b>TOTAL, Charges to Departments</b>	<b>683,735</b>
Interest	3,400
Use of Available Fund Balance	240
<b>TOTAL, Sources</b>	<b>687,375</b>

**Uses of Funds:**

<u>Operating Budget</u>	
Maintenance and Operations	\$600,750
Allocations	86,625
<b>TOTAL, Operating Uses</b>	<b>687,375</b>

## PROPERTY INSURANCE



### DESCRIPTION

The Property Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department's percentage of the total City property schedule value. The total insured value including real property, personal property and business interruption is approximately \$670,000,000. The City's property schedule of values is updated annually and on an as needed basis as additional property is acquired or as property is sold. Property insurance coverage is

purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA).

Risk Management staff are responsible for implementing exposure avoidance, loss prevention, loss reduction and contractual transfer measures to reduce the frequency, severity and unpredictability of accidental losses to City assets. When City property is damaged, Risk Management staff aggressively seek reimbursement from CSAC-EIA, third party insurance, or the uninsured party. Risk Management averages between \$250k and \$350k per year in recovery of property loss expenses including damage to City facilities, vehicles, water services, streets and parks, and other settlements or reimbursements.

### DEPARTMENT PRIORITIES

- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to property losses to reduce City operating costs and increase operating efficiency
- Continually update & maintain the City's property schedule to accurately reflect current assets and ensure appropriate insurance coverage
- Continue to reduce the frequency, severity and unpredictability of accidental losses to City assets

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**MAJOR BUDGET IMPACTS**

- \$7,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

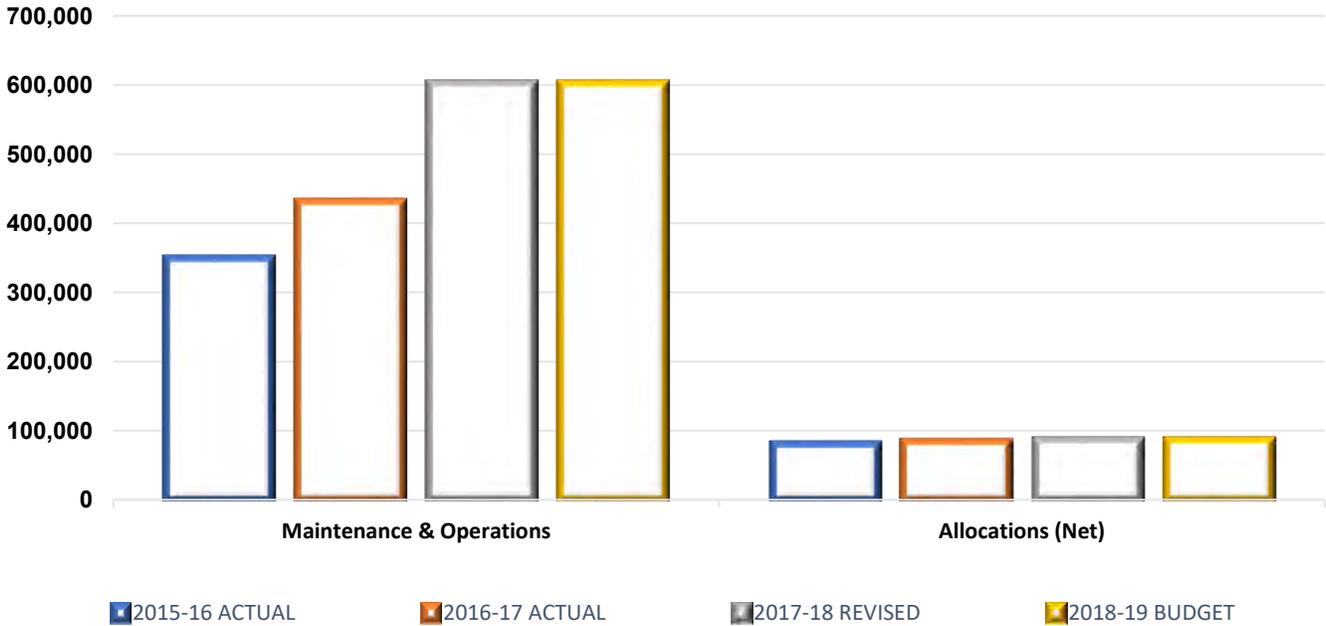
**PROPERTY INSURANCE**



**BUDGET SUMMARY**

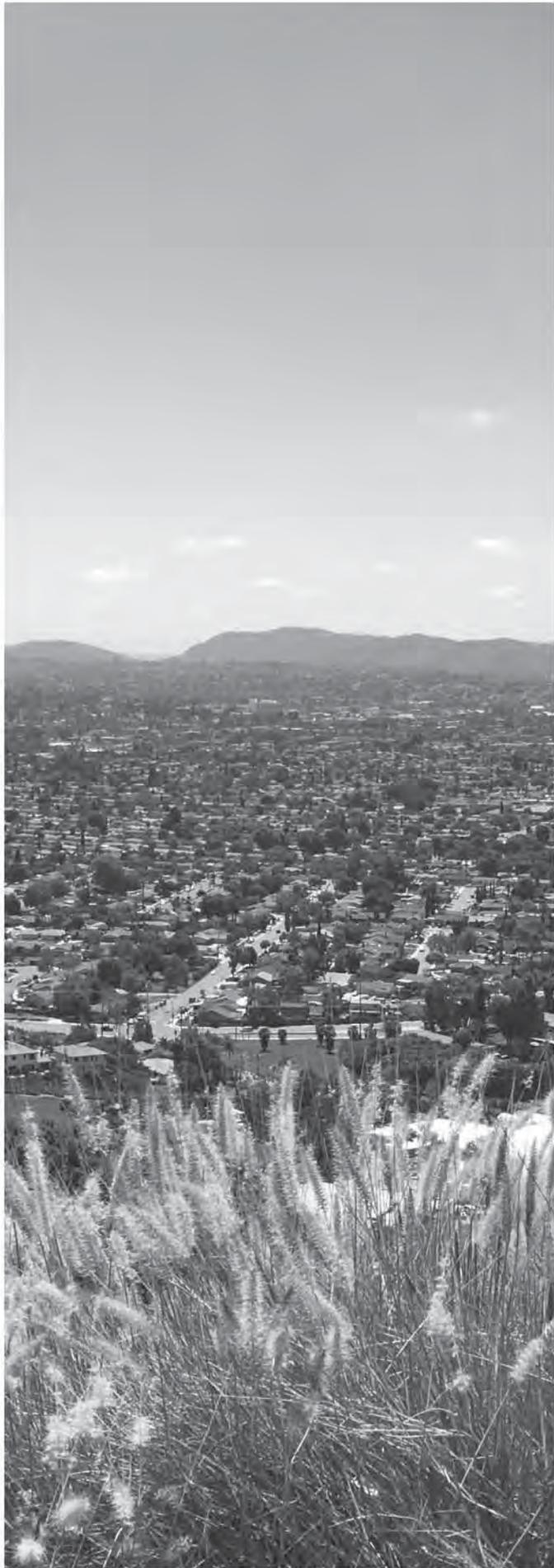
	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	348,621	430,543	600,750	600,750
Allocations (Net)	80,315	83,760	86,385	86,625
<b>Total Budget</b>	<u>428,936</u>	<u>514,303</u>	<u>687,135</u>	<u>687,375</u>

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>693-724 PROPERTY INSURANCE</b>				
5120 VANDALISM REPAIRS	2,942	628	5,000	5,000
5131 PROFESSIONAL SERVICES/CONTRACTS	0	0	5,000	5,000
5152 PROPERTY SELF-RETENTION	0	3,791	10,000	10,000
5169 OTHER INSURANCE	345,679	426,124	580,750	580,750
<b>TOTAL, M &amp; O</b>	<b>348,621</b>	<b>430,543</b>	<b>600,750</b>	<b>600,750</b>
<b>SUBTOTAL, PROPERTY INSURANCE</b>	<b>348,621</b>	<b>430,543</b>	<b>600,750</b>	<b>600,750</b>
5901 ALLOCATED IN	80,315	83,760	86,385	86,625
<b>TOTAL, PROPERTY INSURANCE</b>	<b>428,936</b>	<b>514,303</b>	<b>687,135</b>	<b>687,375</b>



**CITY OF ESCONDIDO  
FY 2018-19 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	\$427,440
Employee Contributions	432,000
Use of Available Fund Balance	35,560
<b>TOTAL, Sources</b>	<b><u><u>\$895,000</u></u></b>

**Uses of Funds:**

<u>Operating Budget</u>	\$895,000
Maintenance and Operations	\$895,000
<b>TOTAL, Uses</b>	<b><u><u>\$895,000</u></u></b>

CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary

## DENTAL INSURANCE



### DESCRIPTION

Dental Insurance is administered by the Benefits Administration department.

Dental Insurance funding is provided through charges to departments and employee contributions.

### DEPARTMENT PRIORITIES

- Provide quality dental coverage for City employees
  - Provide administration of Dental PPO & DMO plans and provide day-to-day customer service to all employees
- Provide employee dental communication materials and coordinate open enrollment, health fairs and other relevant employee meetings
  - Provide analysis, research and recommendations of various employee dental programs and cost sharing options; serve on the City's Health Insurance Committee

### MAJOR BUDGET IMPACTS

- Use of \$36,000 in available fund balance
- \$3,000 increase in charges to the General Fund

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**DENTAL INSURANCE**

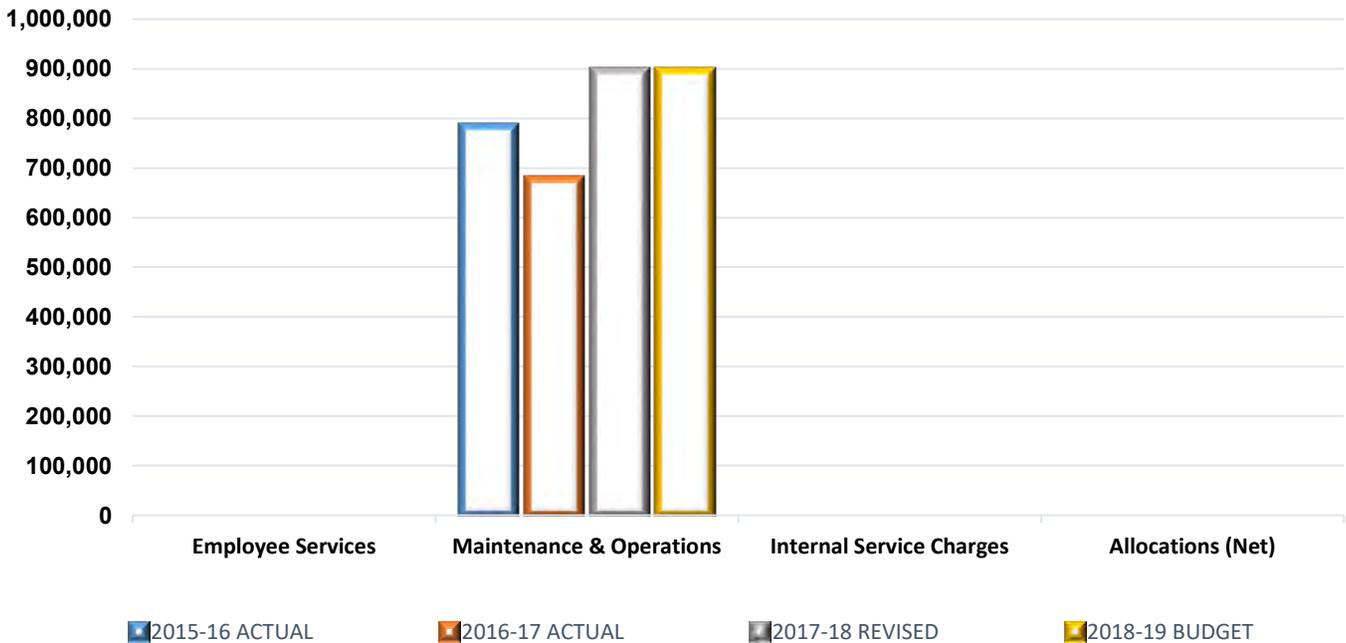
**ORGANIZATIONAL CHART BY FUNCTION**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	782,487	676,879	895,000	895,000

**LINE ITEM DETAIL TREND**



**CITY OF ESCONDIDO  
 FY 2018-19 Operating Budget  
 Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>694-725 DENTAL INSURANCE</b>				
5131 PROFESSIONAL SERVICES/CONTRACTS	66,312	67,437	95,000	95,000
5151 CLAIMS PAYMENTS	664,617	553,581	740,000	740,000
5169 OTHER INSURANCE	51,558	55,861	60,000	60,000
<b>TOTAL, M &amp; O</b>	<b>782,487</b>	<b>676,879</b>	<b>895,000</b>	<b>895,000</b>
<b>TOTAL, DENTAL INSURANCE</b>	<b>782,487</b>	<b>676,879</b>	<b>895,000</b>	<b>895,000</b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Internal Service Fund Sources and Uses**

**UNEMPLOYMENT INSURANCE**

This fund was created to account for Unemployment Insurance Claims. Funding is provided by charges to departments based on payroll costs.

**Sources of Funds:**

Charges to Departments	\$70,000
Use of Available Fund Balance	70,000
<b>Total, Sources</b>	<b><u><u>\$140,000</u></u></b>

**Uses of Funds:**

Claims Payments	\$140,000
<b>TOTAL, Uses</b>	<b><u><u>\$140,000</u></u></b>

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**UNEMPLOYMENT INSURANCE**



**DESCRIPTION**

The Unemployment Insurance Fund accounts for administration of the City's unemployment claims. Funding is provided through charges to departments.

**DEPARTMENT PRIORITIES**

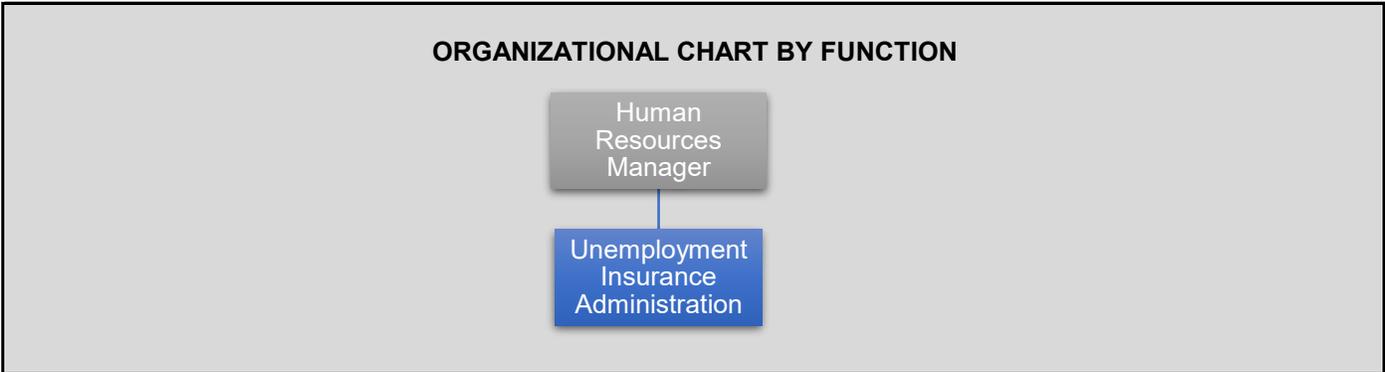
- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
  - To monitor all liability claims and protest any claims to EDD that the City determines are not appropriate
- 
- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
  - To evaluate any upcoming impacts to the unemployment insurance fund, such as layoffs and the Patient Protection and Affordable Care Act

**MAJOR BUDGET IMPACTS**

- Use of \$70,000 in available fund balance

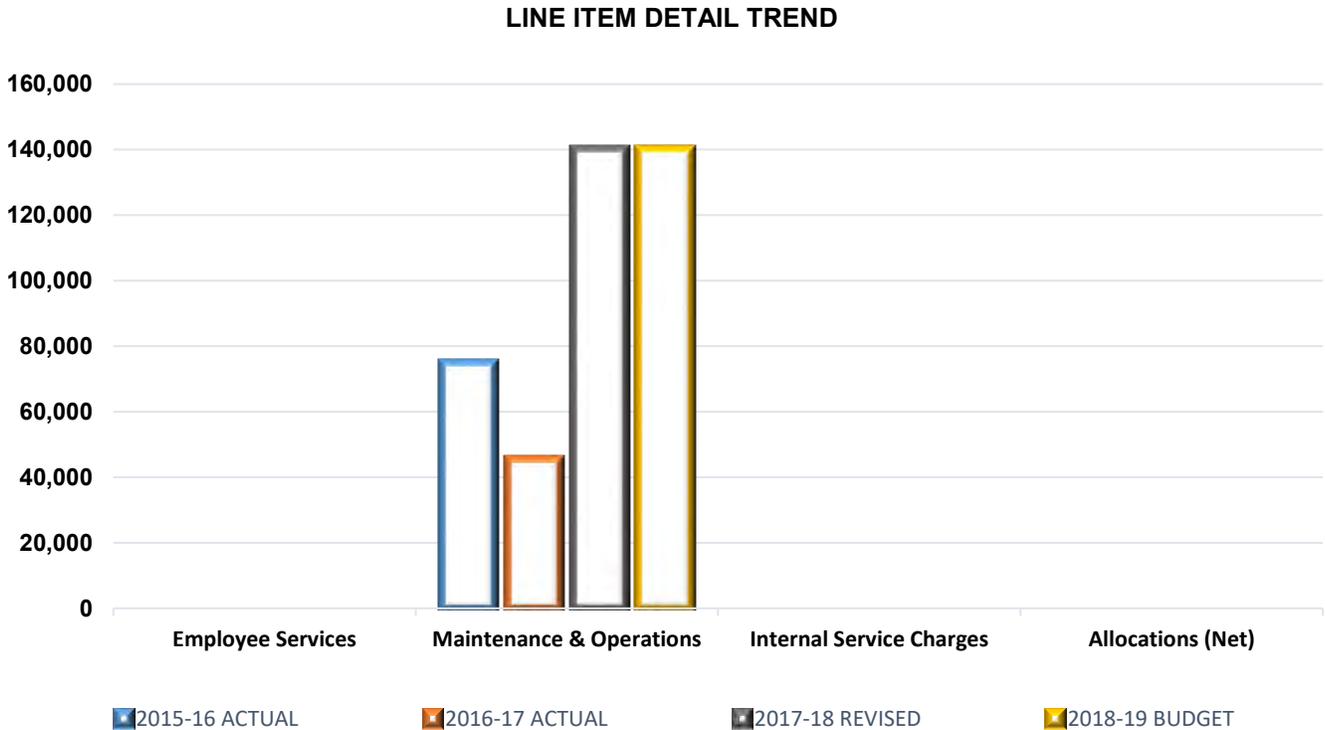
**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Department Summary**

**UNEMPLOYMENT INSURANCE**



**BUDGET SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Revised	2018-19 Budget
<b>BUDGET:</b>				
Maintenance & Operations	74,873	45,377	140,000	140,000



**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
Line Item Detail**

	<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 REVISED</u>	<u>2018-19 BUDGET</u>
<b>696-727 UNEMPLOYMENT INSURANCE</b>				
5151 CLAIMS PAYMENTS	74,873	45,377	140,000	140,000
<b>TOTAL, M &amp; O</b>	<b>74,873</b>	<b>45,377</b>	<b>140,000</b>	<b>140,000</b>
<b>TOTAL, UNEMPLOYMENT INSURANCE</b>	<b>74,873</b>	<b>45,377</b>	<b>140,000</b>	<b>140,000</b>

# Appendix



**CITY OF ESCONDIDO  
FY 2018-19 OPERATING BUDGET  
BUDGET GLOSSARY**

**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."

**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.

**Budget** - A financial plan that identifies total sources of revenues and specifies how they may be expended during a specific period of time.

**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.

**Carryover** - The use of prior year funds to cover obligations incurred in the prior year, but not disbursed until the current year.

**Debt Service** - The payment of interest and principal on borrowed funds, such as bonds.

**Employee Services** - A grouping of object codes based on the different forms of employee compensation, such as salaries of permanent and temporary staff, overtime pay, and benefits.

**Encumbrance** - An obligation, in the form of an order or contract, that will become payable when goods are delivered or services rendered.

**Expenditure** - An amount of money disbursed for a budgeted item which results in a decrease in net financial resources.

**Fee** - A charge levied for providing a service or permitting an activity.

**Fiscal Year** - The twelve-month period of time on which the budget is based. The City's fiscal year is July 1 through June 30.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts in which all resources and related liabilities and equities are recorded and segregated to carry out a specific operation or purpose.

**Grant** - A contribution by one governmental unit to another unit, usually in support of a specific facility or function

**Line Item** - A detailed description of a budgeted expenditure within an object code.

**CITY OF ESCONDIDO  
FY 2018-19 OPERATING BUDGET  
BUDGET GLOSSARY**

**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.

**Revenue** - Income generated by taxes, bonds, interest income, land rental, fines, fees, licenses, permits, and grants.

**Taxes** - Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>A</b>	
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>B</b>	
BMI	Broadcast Music, Inc.
BMP	Best Management Practices
<b>C</b>	
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 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>C</b>	
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
<b>D</b>	
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 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>E</b>	
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
<b>F</b>	
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
<b>G</b>	
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
<b>H</b>	
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 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>I</b>	
ICC	International Code Council
ICMA	International City/County Management Association
IRWA	International Right of Way Association
<b>J</b>	
JPA	Joint Powers Authority
JRMP	Jurisdictional Runoff Management Program
<b>L</b>	
LAFCO	Local Agency Formation Commission
LMD	Landscape Maintenance District
LPG	Liquid Petroleum Gas
<b>M</b>	
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
<b>N</b>	
NEAT	Neighborhood Enhancement Awareness & Training
NPDES	National Pollutant Discharge Elimination System
<b>O</b>	
O2	Oxygen
OT	Overtime
<b>P</b>	
PAD	Peripheral Artery Disease
PARS	Public Agency Retirement Services
PC	Personal Computer

**CITY OF ESCONDIDO  
FY 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>P</b>	
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
<b>R</b>	
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
<b>S</b>	
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 2018-19 Operating Budget  
List of Acronyms**

<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>S</b>	
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
<b>T</b>	
TCP	Traffic Control Plan
TIG	Tungsten Inert Gas welding
TMS	Training Management System
TOT	Transient Occupancy Tax
TOU	Tactical Operations Unit
<b>U</b>	
UB	Utility Billing
UB (Keys)	Universal Bump
<b>V</b>	
VID	Vista Irrigation District
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol
VPM	Virtual Private Network
<b>W</b>	
WIMS	Water Information Management System
WQIP	Water Quality Improvement Plan
WTP	Water/Wastewater Treatment Plant

**CITY OF ESCONDIDO  
FY 2018-19 Budget  
Statistical Profile**

Year of Incorporation.....	1888
Form of Government .....	Council/Manager
Population (January 2018) .....	151,478
Area in Square Miles (2017-18) .....	37.4
Miles of Streets (2017-18).....	363.8
Number of Developed Parks (includes 2 lakes) (as of June 2018).....	14
Fire Protection (2017):	
Average Responses/Day .....	46
Total Fire Responses .....	252
Total Emergency Medical Service Responses .....	13,351
Total All Other Calls.....	3,061
Police Protection (2017-18):	
Total Number of Arrests .....	5,763
Total Number of Traffic Citations.....	5,779
Total Accidents Recorded .....	1,063
Utilities (2017-18):	
Daily Average Sewage Treatment in Gallons .....	12,300,000
Number of Water Service Connections .....	26,884
Miles of Water Mains.....	436
Number of Fire Hydrants .....	3,522
Daily Average Water Consumption in Gallons.....	19,431,105
Education (as of June 2018):	
Total Number of Private Preschools .....	7
Total Number of Public Elementary Schools .....	18
Total Number of Private Elementary Schools.....	7
Total Number of Public Middle Schools.....	6
Total Number of Public High Schools.....	6
Total Number of Private High Schools.....	4
Total Number of Charter Schools .....	5
Library (2017-18):	
Library Materials Circulation .....	470,287
Library Actual Visits to Facility .....	407,839
Library Virtual Visits.....	310,996
Total Library Collection.....	168,418
Residential Building Permits Issued (2017-18):	
Single Family Dwellings.....	120
Multiple Family Dwellings .....	192
Business Licenses (active) - Escondido Only (2017-18): .....	7,053

RESOLUTION NO. 2018-82

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
ADOPTING OPERATING BUDGETS FOR  
CERTAIN CITY DEPARTMENTS FOR FISCAL  
YEAR 2018-19 SUBJECT TO ANY AMENDMENT  
MADE PURSUANT TO COMPENSATION PLANS  
FOR THE CITY OF ESCONDIDO AND  
ESTABLISHING CONTROLS ON CHANGES IN  
APPROPRIATIONS TO VARIOUS FUNDS AND  
DEPARTMENTS

BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

SECTION 1. That the budgets for all City Departments for the period July 1, 2018, through June 30, 2019, inclusive, contained in the Fiscal Year 2018-19 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 2018-19, subject to any further amendments pursuant to approval of Compensation Plans for employees of the City of Escondido.

SECTION 2. That the amount designated as Department Total for each department and each fund in the budgets on file with the City Clerk, is hereby appropriated to the department or fund for which it is designated subject to adjustments for Compensation Plan approvals. Such appropriations as adjusted shall not be increased without approval of the City Council, except that transfers within funds, may be approved by the City Manager. All amounts designated as Employee Services, Maintenance and Operation, and Capital Outlay in each budget on file with the City Clerk, are hereby appropriated for such uses to the department or fund under which they are listed, subject

to any amendments made pursuant to approval of Compensation Plans for employees of the City of Escondido, and shall not be increased without approval of the City Manager.

SECTION 3. That the approval of the Operating Budget Document, including the Department Total expressed for each department, and any subsequent amendments shall include approval for all actions of the City acting as Successor Agency of the former Escondido Redevelopment Agency as expressed in said Operating Budget Document.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 13<sup>th</sup> day of June, 2018 by the following vote to wit:

AYES : Councilmembers: GALLO, MORASCO, ABED  
NOES : Councilmembers: DIAZ  
ABSENT : Councilmembers: MASSON

APPROVED:



SAM ABED, Mayor of the  
City of Escondido, California

ATTEST:



DIANE HALVERSON, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2018-82

RESOLUTION NO. 2018-83

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
ADOPTING AN ANNUAL APPROPRIATIONS  
LIMIT FOR THE FISCAL YEAR 2018-19 AS  
REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido calculate an appropriations limit for each fiscal year, commonly known as the "Gann Limit;" and

WHEREAS, the Gann Limit is based on a combination of a population factor and an inflation factor as outlined on Exhibit "B," which is attached to this resolution and incorporated by this reference; and

WHEREAS, the City Council desires at this time and deems it to be in the best public interest to adopt an annual Gann Limit for Fiscal Year 2018-19 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 2018-19. The Gann Limit is adopted on a provisional basis as the limit may need to be adjusted when current assessment data are available. The 2017-18 Gann Limit Calculation, is finalized as shown on Exhibit "B."

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 13<sup>th</sup> day of June, 2018 by the following vote to wit:

AYES : Councilmembers: GALLO, MORASCO, ABED

NOES : Councilmembers: DIAZ

ABSENT : Councilmembers: MASSON

APPROVED:



SAM ABED, Mayor of the  
City of Escondido, California

ATTEST:



DIANE HALVERSON, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2018-83

RESOLUTION NO 2018-106

A RESOLUTION OF THE CITY COUNCIL OF  
THE CITY OF ESCONDIDO, CALIFORNIA,  
MODIFYING THE CITY OF ESCONDIDO  
BUDGETARY AND FINANCIAL POLICIES

WHEREAS, the Government Finance Officers Association recommends that governments adopt financial policies; and

WHEREAS, financial policies are central to a strategic, long-term approach to financial management; and

WHEREAS, the City Council of the City of Escondido ("City") has adopted Resolution No. 2017-67 to establish Budgetary and Financial Policies for the City.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Escondido, California, as follows:

1. That the above recitations are true.
2. That the City Council hereby adopts the modified attached Budgetary and Financial Policies presented in Exhibit "A," which is attached to this Resolution and incorporated by this reference, and is hereby established as the policy of the City of Escondido, and shall be duly administered by the City's Finance department acting under the authority of the Deputy City Manager of Administrative Services.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 13<sup>th</sup> day of June, 2018 by the following vote to wit:

AYES : Councilmembers: GALLO, MORASCO, ABED

NOES : Councilmembers: DIAZ .

ABSENT : Councilmembers: MASSON

APPROVED:

A handwritten signature in blue ink that reads "Sam Abed".

SAM ABED, Mayor of the  
City of Escondido, California

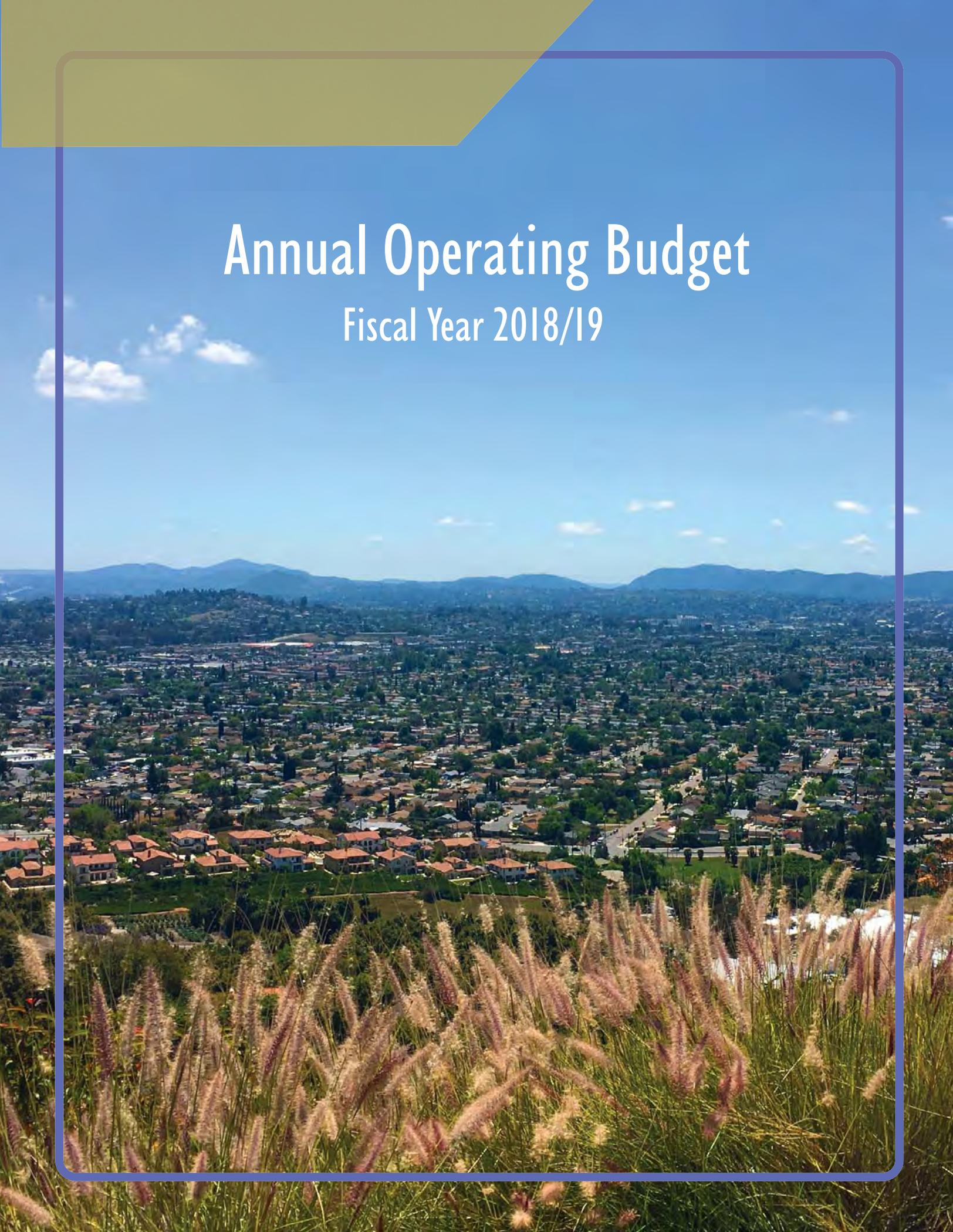
ATTEST:

A handwritten signature in blue ink that reads "Diane Halverson".

DIANE HALVERSON, City Clerk of the  
City of Escondido, California

RESOLUTION NO. 2018-106



An aerial photograph of a city, likely San Jose, California, showing a dense residential area with many houses and trees. In the background, there are rolling hills and mountains under a clear blue sky with a few clouds. In the foreground, there are tall, feathery grasses, possibly foxtails, in shades of green and pinkish-brown. The image is framed by a blue border with rounded corners. A dark green triangle is in the top-left corner.

# Annual Operating Budget

## Fiscal Year 2018/19