

# Annual Operating Budget 2025/26

CITY OF ESCONDIDO,  
CALIFORNIA

**Preliminary Operating Budget  
City Council Workshop May 21, 2025**





**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Expenditure Summary - All Funds**

FUND/DEPARTMENT	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	BUDGET	BUDGET	
<b><u>GENERAL FUND DEPARTMENTS</u></b>					
City Council	\$353,394	\$402,736	\$331,890	\$348,820	5.1%
City Manager	1,736,466	1,611,237	542,240	775,270	43.0
City Attorney	205,301	269,799	170,550	179,270	5.1
City Clerk	622,414	711,179	642,520	663,820	3.3
City Treasurer	232,904	232,083	180,110	133,110	-26.1
Communications & Digital Media	969,585	1,059,771	729,810	682,470	-6.5
Economic Development	0	0	1,159,440	1,999,930	72.5
Finance	1,653,306	1,728,743	1,658,170	1,935,630	16.7
Human Resources & Risk Management	506,571	717,574	717,430	785,340	9.5
Information Systems	1,330,860	1,254,336	1,471,640	1,688,120	14.7
Community Services	5,355,633	5,495,188	6,172,630	5,507,160	-10.8
Development Services	7,064,033	7,161,938	8,752,940	9,675,690	10.5
Public Works	13,311,951	13,660,669	14,088,430	14,631,330	3.9
Police	51,401,621	51,178,820	57,937,810	61,454,150	6.1
Fire & Emergency Management	31,129,108	31,543,034	35,642,180	33,990,790	-4.6
Community Relations	31,590	121,320	207,720	217,010	4.5
Non-Departmental	1,956,781	1,162,735	1,247,100	1,383,050	10.9
Center for the Arts	2,836,893	3,365,400	1,282,180	2,826,300	120.4
Library	3,661,950	3,999,646	543,970	807,360	48.4
<b>TOTAL, GENERAL FUND</b>	<b>\$124,360,361</b>	<b>\$125,676,208</b>	<b>\$133,478,760</b>	<b>\$139,684,620</b>	<b>4.6%</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
Measure I District Tax Fund	\$0	\$0	\$0	\$29,644,300	100.0%
Vehicle Parking District	106,954	103,462	104,590	91,110	-0.1
CFD-No.2020-1 (The Services)	5,644	8,755	0	0	0.0
Landscape Maintenance Districts	917,419	761,408	1,467,680	232,880	-84.1
Mobilehome Management	141,346	186,147	175,520	142,040	-19.1
Reidy Creek Golf Course	893,610	934,384	1,020,800	1,082,750	6.1
Successor Agency-Housing	399,915	386,292	647,600	674,820	4.2
<b>TOTAL, SPECIAL REVENUE FUNDS</b>	<b>\$2,464,888</b>	<b>\$2,380,448</b>	<b>\$3,416,190</b>	<b>\$31,867,900</b>	<b>832.8%</b>
<b>TOTAL, TRUST FUNDS</b>	<b>\$115,142</b>	<b>\$110,959</b>	<b>\$106,280</b>	<b>\$101,030</b>	<b>-4.9%</b>
<b>TOTAL, DEBT SERVICE FUNDS</b>	<b>\$5,112,707</b>	<b>\$5,112,983</b>	<b>\$5,128,400</b>	<b>\$5,138,680</b>	<b>0.2%</b>
<b><u>ENTERPRISE FUNDS</u></b>					
Water	\$64,835,170	\$70,303,230	\$74,015,820	\$76,431,780	3.3%
Wastewater	30,213,803	41,006,766	37,010,040	35,694,380	-3.6
Recycling & Waste Reduction	650,190	664,327	957,600	917,340	-4.2
<b>TOTAL, ENTERPRISE FUNDS</b>	<b>\$95,699,163</b>	<b>\$111,974,323</b>	<b>\$111,983,460</b>	<b>\$113,043,500</b>	<b>0.9%</b>
<b>TOTAL, OPERATING FUNDS</b>	<b>\$227,752,261</b>	<b>\$245,254,921</b>	<b>\$254,113,090</b>	<b>\$289,835,730</b>	<b>14.1%</b>



CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
General Fund Sources and Uses

**GENERAL FUND**

**Sources of Funds**

Operating Revenue	\$134,984,850
Transfer from Gas Tax Fund	2,055,000
Use of Available General Fund Resources	3,125,880
<b>TOTAL, Sources</b>	<b><u><u>\$140,165,730</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	\$139,684,620
Transfer to Reidy Creek Golf Course-Debt Service	365,000
Transfer to Successor Agency-Housing	25,000
Transfer to Vehicle Parking District Fund	91,110
<b>TOTAL, Uses</b>	<b><u><u>\$140,165,730</u></u></b>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**CITY COUNCIL**

**FUND: 1001**

**COST CENTER: CC\_001**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	4 Council Members		\$104,630	\$107,770	\$3,140	3.0%
	1 Mayor		73,440	75,360	1,920	2.6%
	5		<u>178,070</u>	<u>183,130</u>	<u>5,060</u>	<u>2.8%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		10,210	9,760	(450)	-4.4%
Personnel Services	PERS-NORMAL COST		20,560	19,830	(730)	-3.6%
Personnel Services	PERS-UNFUNDED LIABILITY		61,470	63,260	1,790	2.9%
Personnel Services	MEDICAL		31,700	25,950	(5,750)	-18.1%
Personnel Services	WORKERS' COMPENSATION		1,850	1,900	50	2.7%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>303,860</b>	<b>303,830</b>	<b>(30)</b>	<b>0.0%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Community Events Supplies - District 1	City Council District 1	0	2,000	2,000	100.0%
	Community Events Supplies - District 2	City Council District 2	0	2,000	2,000	100.0%
	Community Events Supplies - District 3	City Council District 3	0	2,000	2,000	100.0%
	Community Events Supplies - District 4	City Council District 4	0	2,000	2,000	100.0%
	Community Events Supplies - Mayor	City Council Mayor	0	2,000	2,000	100.0%
	Office/Operating Supplies		2,500	2,500	0	0.0%
	Proclamation/Certificate Supplies		1,200	1,200	0	0.0%
			<u>3,700</u>	<u>13,700</u>	<u>10,000</u>	<u>270.3%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	City Council Planning		45,000	45,000	0	0.0%
	City Council Chambers AV & Voting System Control		3,500	4,200	700	20.0%
			<u>48,500</u>	<u>49,200</u>	<u>700</u>	<u>1.4%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Training, Meeting, Conferences - District 1	City Council District 1	5,000	5,000	0	0.0%
	Training, Meeting, Conferences - District 2	City Council District 2	5,000	5,000	0	0.0%
	Training, Meeting, Conferences - District 3	City Council District 3	5,000	5,000	0	0.0%
	Training, Meeting, Conferences - District 4	City Council District 4	5,000	5,000	0	0.0%
	Training, Meeting, Conferences - Mayor	City Council Mayor	5,000	5,000	0	0.0%
	Sister Cities International Travel		0	25,000	25,000	100.0%
	State of the City Address		7,000	7,000	0	0.0%
			<u>32,000</u>	<u>57,000</u>	<u>25,000</u>	<u>78.1%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY COUNCIL**

FUND: 1001

COST CENTER: CC\_001

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	League of California Cities		35,450	39,080	3,630	10.2%
	National League of Cities		12,000	13,500	1,500	12.5%
	SANDAG Member Assessment		67,000	65,000	(2,000)	-3.0%
	San Diego Division League of California Cities		1,400	1,400	0	0.0%
	Sister Cities International		0	1,030	1,030	100.0%
			<u>115,850</u>	<u>120,010</u>	<u>4,160</u>	<u>3.6%</u>
Other Operating Expenses	AUTO ALLOWANCE					
	5 Council Members		45,000	45,000	0	0.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Charges - 5 cellphones		3,000	3,000	0	0.0%
	Aircards - 3 ipads		1,800	1,800	0	0.0%
			<u>4,800</u>	<u>4,800</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>249,850</b>	<b>289,710</b>	39,860	16.0%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		54,830	54,570	(260)	-0.5%
Internal Service Charges	DUPLICATING		1,620	1,840	220	13.6%
Internal Service Charges	TELECOMMUNICATIONS		1,000	1,140	140	14.0%
Internal Service Charges	MAIL & MOBILE SERVICES		680	880	200	29.4%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		11,730	13,220	1,490	12.7%
Internal Service Charges	INSURANCE					
	General Liability Insurance		19,250	9,890	(9,360)	-48.6%
	Property Insurance		7,950	8,890	940	11.8%
			<u>27,200</u>	<u>18,780</u>	<u>(8,420)</u>	<u>-31.0%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>97,060</b>	<b>90,430</b>	(6,630)	-6.8%
	<b>SUBTOTAL, CITY COUNCIL</b>		<b>650,770</b>	<b>683,970</b>	33,200	5.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY COUNCIL**

FUND: 1001

COST CENTER: CC\_001

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Capital Improvement Projects - Indirect Allocation		(32,540)	(34,200)	(1,660)	5.1%
	Wastewater		(97,620)	(102,600)	(4,980)	5.1%
	Water		(188,720)	(198,350)	(9,630)	5.1%
			<u>(318,880)</u>	<u>(335,150)</u>	<u>(16,270)</u>	<u>5.1%</u>
	<b>TOTAL, CITY COUNCIL</b>		<b>\$331,890</b>	<b>\$348,820</b>	\$16,930	5.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY MANAGER**

FUND: 1001  
 COST CENTER: CC\_002

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 City Manager		\$280,000	\$308,000	\$28,000	10.0%
	1 Deputy City Manager		217,660	217,660	0	0.0%
	1 Executive Office Coordinator		68,440	74,780	6,340	9.3%
	1 Management Analyst II	Measure I - CC 02.19.25				
	1 Senior Executive Assistant		94,280	97,580	3,300	3.5%
	Bilingual Pay		1,950	1,950	0	0.0%
	5		662,330	699,970	37,640	5.7%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		40,030	37,500	(2,530)	-6.3%
Personnel Services	PERS-NORMAL COST		84,770	75,600	(9,170)	-10.8%
Personnel Services	PERS-UNFUNDED LIABILITY		193,290	216,020	22,730	11.8%
Personnel Services	MEDICAL		67,640	68,650	1,010	1.5%
Personnel Services	WORKERS' COMPENSATION		7,630	7,260	(370)	-4.8%
Personnel Services	FLEXIBLE BENEFITS		37,160	33,320	(3,840)	-10.3%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>1,092,850</b>	<b>1,138,320</b>	45,470	4.2%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Office/Operating Supplies		17,260	17,260	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Lobbying Services - Federal		48,000	48,000	0	0.0%
	Lobbying Services - State		14,640	14,640	0	0.0%
	Other Professional Services		50,000	50,000	0	0.0%
			112,640	112,640	0	0.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Charges - 3 cellphones		2,800	1,800	(1,000)	-35.7%
Other Operating Expenses	TRAINING AND MEETINGS					
	Meetings & Strategic Planning Sessions		5,000	5,000	0	0.0%
	Seminars, Conferences, Workshops		10,000	10,000	0	0.0%
			15,000	15,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	I.C.M.A.		3,900	3,900	0	0.0%
	Periodicals, Subscriptions		1,500	1,500	0	0.0%
			5,400	5,400	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY MANAGER**

FUND: 1001  
 COST CENTER: CC\_002

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSES					
	Employee Recognition		10,000	20,000	10,000	100.0%
	Customer Service Initiative		0	200,000	200,000	100.0%
			<u>10,000</u>	<u>220,000</u>	<u>210,000</u>	<u>2100.0%</u>
Other Operating Expenses	AUTO ALLOWANCE					
	City Manager		9,000	9,000	0	0.0%
	Deputy City Manager		5,400	5,400	0	0.0%
			<u>14,400</u>	<u>14,400</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>177,500</b>	<b>386,500</b>	<b>209,000</b>	<b>117.7%</b>
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		163,950	141,700	(22,250)	-13.6%
Internal Service Charges	DUPLICATING		15,120	22,180	7,060	46.7%
Internal Service Charges	TELECOMMUNICATIONS		1,640	1,850	210	12.8%
Internal Service Charges	MAIL & MOBILE SERVICES		38,170	38,600	430	1.1%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		27,670	37,130	9,460	34.2%
Internal Service Charges	INSURANCE					
	General Liability Insurance		18,610	21,410	2,800	15.0%
	Property Insurance		133,340	150,500	17,160	12.9%
			<u>151,950</u>	<u>171,910</u>	<u>19,960</u>	<u>13.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>398,500</b>	<b>413,370</b>	<b>14,870</b>	<b>3.7%</b>
	<b>SUBTOTAL, CITY MANAGER</b>		<b>1,668,850</b>	<b>1,938,190</b>	<b>269,340</b>	<b>16.1%</b>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Capital Improvement Projects - Indirect Allocation		(102,420)	(96,910)	5,510	-5.4%
	Wastewater		(395,050)	(484,550)	(89,500)	22.7%
	Water		(526,720)	(581,460)	(54,740)	10.4%
			<u>(1,126,610)</u>	<u>(1,162,920)</u>	<u>(36,310)</u>	<u>3.2%</u>
	<b>TOTAL, CITY MANAGER</b>		<b>\$542,240</b>	<b>\$775,270</b>	<b>\$233,030</b>	<b>43.0%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY ATTORNEY**

FUND: 1001  
 COST CENTER: CC\_003

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 City Attorney		\$241,500	\$290,000	\$48,500	20.1%
	2 Assistant City Attorneys		415,770	390,560	(25,210)	-6.1%
	3 Deputy City Attorneys		347,210	357,570	10,360	3.0%
	1 Deputy City Attorney (STR)	<i>Measure I - CC 02.19.25</i>				
	1 Legal Assistant		71,860	74,370	2,510	3.5%
	1 Legal Specialist		82,040	82,040	0	0.0%
	1 Senior Deputy City Attorney		165,740	180,000	14,260	8.6%
	2 Senior Legal Assistants		173,890	176,810	2,920	1.7%
	Bilingual Pay		1,950	1,950	0	0.0%
	<u>12</u>		<u>1,499,960</u>	<u>1,553,300</u>	<u>53,340</u>	<u>3.6%</u>
Personnel Services	REGULAR PART-TIME					
	1 Administrative Assistant (.75)		32,910	34,060	1,150	3.5%
	1 Legal Assistant (.50) (STR)	<i>Measure I - CC 02.19.25</i>				
			<u>32,910</u>	<u>34,060</u>	<u>1,150</u>	<u>3.5%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		57,630	61,070	3,440	6.0%
Personnel Services	PERS-NORMAL COST		176,820	171,700	(5,120)	-2.9%
Personnel Services	PERS-UNFUNDED LIABILITY		529,070	547,640	18,570	3.5%
Personnel Services	MEDICAL		144,230	139,900	(4,330)	-3.0%
Personnel Services	WORKERS' COMPENSATION		15,920	16,490	570	3.6%
Personnel Services	FLEXIBLE BENEFITS		75,940	78,120	2,180	2.9%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>2,532,480</b>	<b>2,602,280</b>	69,800	2.8%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Legal Supplements, Codes and Case Reports		42,500	42,500	0	0.0%
	Office Supplies		4,800	4,800	0	0.0%
			<u>47,300</u>	<u>47,300</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Maintenance of Office Equipment		1,500	1,500	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY ATTORNEY**

**FUND: 1001**  
**COST CENTER: CC\_003**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Investigative Services, Attorneys' Services, Service of Process, Express Mail		50,000	50,000	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		5,000	5,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Bar Association Dues		7,000	7,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		500	500	0	0.0%
Other Operating Expenses	AUTO ALLOWANCE					
	City Attorney		9,000	9,000	0	0.0%
	2 Assistant City Attorneys		10,800	10,800	0	0.0%
			<u>19,800</u>	<u>19,800</u>	<u>0</u>	<u>0.0%</u>
Utilities	OTHER TELEPHONE					
	Cellular Phone Service - 3 cellphones		1,800	1,800	0	0.0%
	Cell Phone Replacements		1,200	1,200	0	100.0%
			<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>134,100</b>	<b>134,100</b>	0	0.0%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		79,050	125,390	46,340	58.6%
Internal Service Charges	DUPLICATING		31,690	41,680	9,990	31.5%
Internal Service Charges	TELECOMMUNICATIONS		2,100	2,400	300	14.3%
Internal Service Charges	MAIL & MOBILE SERVICES		2,320	1,850	(470)	-20.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		30,330	40,920	10,590	34.9%
Internal Service Charges	INSURANCE					
	General Liability Insurance		18,150	19,660	1,510	8.3%
	Property Insurance		12,260	19,480	7,220	58.9%
			<u>30,410</u>	<u>39,140</u>	<u>8,730</u>	<u>28.7%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY ATTORNEY**

FUND: 1001  
 COST CENTER: CC\_003

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>175,900</b>	<b>251,380</b>	75,480	42.9%
	<b>SUBTOTAL, CITY ATTORNEY</b>		<b>2,842,480</b>	<b>2,987,760</b>	145,280	5.1%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	General Liability Insurance		(852,740)	(896,330)	(43,590)	5.1%
	Wastewater		(426,370)	(448,160)	(21,790)	5.1%
	Water		(824,320)	(866,450)	(42,130)	5.1%
	Workers' Compensation Insurance		(568,500)	(597,550)	(29,050)	5.1%
			<u>(2,671,930)</u>	<u>(2,808,490)</u>	<u>(136,560)</u>	<u>5.1%</u>
	<b>TOTAL, CITY ATTORNEY</b>		<b>\$170,550</b>	<b>\$179,270</b>	\$8,720	5.1%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**CITY CLERK**

**FUND: 1001**

**COST CENTER: CC\_004**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 City Clerk	\$150,000	\$150,000	\$0	0.0%
	1 Administrative Coordinator	65,140	67,420	2,280	3.5%
	1 Assistant City Clerk	100,270	100,270	0	0.0%
	1 Administrative Assistant - Unclassified	43,880	45,410	1,530	3.5%
	1 Deputy City Clerk	77,380	80,090	2,710	3.5%
	1 Division Support Coordinator	56,170	58,890	2,720	4.8%
	Bilingual Pay	3,900	3,900	0	0.0%
	6	496,740	505,980	9,240	1.9%
Personnel Services	REGULAR PART-TIME				
	1 Senior Administrative Assistant (.50)	24,220	0	(24,220)	-100.0%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	18,070	15,810	(2,260)	-12.5%
Personnel Services	PERS-NORMAL COST	59,720	54,370	(5,350)	-9.0%
Personnel Services	PERS-UNFUNDED LIABILITY	174,520	181,680	7,160	4.1%
Personnel Services	MEDICAL	50,270	51,890	1,620	3.2%
Personnel Services	WORKERS' COMPENSATION	5,380	5,220	(160)	-3.0%
Personnel Services	FLEXIBLE BENEFITS	29,380	27,580	(1,800)	-6.1%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>858,300</b>	<b>842,530</b>	<b>(15,770)</b>	<b>-1.8%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	General Office Supplies	1,000	1,000	0	0.0%
	Questys WORM tapes	1,000	1,000	0	0.0%
		2,000	2,000	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Imaging Equipment	250	250	0	0.0%
	Office Equipment	1,250	1,250	0	0.0%
		1,500	1,500	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**CITY CLERK**

**FUND: 1001**

**COST CENTER: CC\_004**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Electronic/Digital Signature Maintenance Agreement	3,000	6,000	3,000	100.0%
	Gladwell Governmental Services, Inc.	850	850	0	0.0%
	Laserfiche - Electronic Content Management System	0	30,000	30,000	100.0%
	Questys Maintenance Agreement	6,750	7,090	340	5.0%
	Records Destruction Vendor	18,000	18,000	0	0.0%
	Total Imaging Solutions Agreement-Microfiche Reader	1,200	1,200	0	0.0%
	Update Supp Service - Municipal/Zoning Code	7,000	9,850	2,850	40.7%
	Zasio Maintenance Agreement	4,730	4,970	240	5.1%
		<u>41,530</u>	<u>77,960</u>	<u>36,430</u>	<u>87.7%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	2,500	2,500	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	CCAC Dues - 4 Members	800	800	0	0.0%
	IIMC Dues - 4 Members	600	600	0	0.0%
		<u>1,400</u>	<u>1,400</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	ADVERTISING AND PRINTING				
	Legal Advertising and Printing	8,500	8,500	0	0.0%
Other Operating Expenses	SOFTWARE				
	Adobe Pro License	0	1,560	1,560	100.0%
	Agenda Management Software - Annual License	16,280	17,100	820	5.0%
	Constant Contact Subscription - Public Notification Software	600	600	0	0.0%
	ContractSafe - Contract Management Software	12,600	13,230	630	100.0%
	NetFile Electronic Filing System	14,000	14,000	0	0.0%
	Public Records Request Processing Software License	16,220	17,030	810	5.0%
	Zoom Meeting Account	200	200	0	100.0%
		<u>59,900</u>	<u>63,720</u>	<u>3,820</u>	<u>6.4%</u>
Other Operating Expenses	AUTO ALLOWANCE				
	City Clerk	5,100	5,100	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Phone Service - 1 phone	1,000	1,000	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>123,430</b>	<b>163,680</b>	<b>40,250</b>	<b>32.6%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY CLERK**

FUND: 1001

COST CENTER: CC\_004

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	80,820	112,300	31,480	39.0%
Internal Service Charges	DUPLICATING	36,250	7,080	(29,170)	-80.5%
Internal Service Charges	TELECOMMUNICATIONS	1,320	1,490	170	12.9%
Internal Service Charges	MAIL & MOBILE SERVICES	940	820	(120)	-12.8%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	22,970	26,480	3,510	15.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	13,220	14,140	920	7.0%
	Property Insurance	10,120	16,880	6,760	66.8%
		<u>23,340</u>	<u>31,020</u>	<u>7,680</u>	<u>32.9%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>165,640</b>	<b>179,190</b>	13,550	8.2%
	<b>SUBTOTAL, CITY CLERK</b>	<b>1,147,370</b>	<b>1,185,400</b>	38,030	3.3%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Wastewater	(172,110)	(177,810)	(5,700)	3.3%
	Water	(332,740)	(343,770)	(11,030)	3.3%
		<u>(504,850)</u>	<u>(521,580)</u>	<u>(16,730)</u>	<u>3.3%</u>
	<b>TOTAL, CITY CLERK</b>	<b>\$642,520</b>	<b>\$663,820</b>	\$21,300	3.3%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY TREASURER**

FUND: 1001

COST CENTER: CC\_005

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 City Treasurer		\$59,880	\$26,940	(\$32,940)	-55.0%
	1 Accountant I		62,600	65,730	3,130	5.0%
	1 Accounting Specialist		58,900	61,080	2,180	3.7%
	3		<u>181,380</u>	<u>153,750</u>	<u>(27,630)</u>	<u>-15.2%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		6,210	5,790	(420)	-6.8%
Personnel Services	PERS-NORMAL COST		20,950	16,650	(4,300)	-20.5%
Personnel Services	PERS-UNFUNDED LIABILITY		46,700	53,110	6,410	13.7%
Personnel Services	MEDICAL		43,700	44,770	1,070	2.4%
Personnel Services	WORKERS' COMPENSATION		1,890	1,600	(290)	-15.3%
Personnel Services	FLEXIBLE BENEFITS		7,600	6,410	(1,190)	-15.7%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>308,430</b>	<b>282,080</b>	<b>(26,350)</b>	<b>-8.5%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Office & Operating Supplies		400	400	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Investment Research/Consultants		200	200	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		2,000	2,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	California Municipal Treasurer's Association		500	500	0	0.0%
	Publications		300	300	0	0.0%
			<u>800</u>	<u>800</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		200	200	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CITY TREASURER**

FUND: 1001

COST CENTER: CC\_005

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	SOFTWARE					
	Clearwater Analytics Software		15,500	18,000	2,500	16.1%
Other Operating Expenses	AUTO ALLOWANCE					
	City Treasurer		5,100	5,100	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>24,200</b>	<b>26,700</b>	2,500	10.3%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		18,150	10,290	(7,860)	-43.3%
Internal Service Charges	DUPLICATING		0	700	700	100.0%
Internal Service Charges	TELECOMMUNICATIONS		320	350	30	9.4%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		1,900	2,240	340	17.9%
Internal Service Charges	INSURANCE					
	General Liability Insurance		5,390	5,590	200	3.7%
	Property Insurance		2,320	2,420	100	4.3%
			<u>7,710</u>	<u>8,010</u>	<u>300</u>	<u>3.9%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>28,080</b>	<b>21,590</b>	(6,490)	-23.1%
	<b>SUBTOTAL, CITY TREASURER</b>		<b>360,710</b>	<b>330,370</b>	(30,340)	-8.4%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Community Facilities Districts		(49,350)	(50,110)	(760)	1.5%
	Wastewater		(59,390)	(63,440)	(4,050)	6.8%
	Water		(71,860)	(83,710)	(11,850)	16.5%
			<u>(180,600)</u>	<u>(197,260)</u>	<u>(16,660)</u>	<u>9.2%</u>
	<b>TOTAL, CITY TREASURER</b>		<b>\$180,110</b>	<b>\$133,110</b>	(\$47,000)	-26.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FINANCE**

FUND: 1001

COST CENTER: CC\_022

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Director of Finance		\$198,520	\$198,520	\$0	0.0%
	2 Accountant I/II's		146,490	146,490	0	0.0%
	3 Accounting Specialists		160,660	180,460	19,800	12.3%
	1 Administrative Coordinator		68,350	73,970	5,620	8.2%
	1 Collections Specialist		61,040	61,040	0	0.0%
	5 Customer Service Representatives II's		248,490	252,160	3,670	1.5%
	1 Customer Service Supervisor		94,160	97,640	3,480	3.7%
	1 Finance Manager		123,790	118,030	(5,760)	-4.7%
	1 Management Analyst II		85,200	89,460	4,260	5.0%
	1 Payroll Supervisor		84,100	84,100	0	0.0%
	2 Payroll Technicians		142,670	145,110	2,440	1.7%
	1 Purchasing Supervisor		75,400	79,170	3,770	5.0%
	1 Revenue Manager		123,790	123,790	0	0.0%
	2 Utility Billing Technicians		122,400	122,400	0	0.0%
	Bilingual Pay		7,800	5,850	(1,950)	-25.0%
	23		<u>1,742,860</u>	<u>1,778,190</u>	<u>35,330</u>	<u>2.0%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		60,060	57,010	(3,050)	-5.1%
Personnel Services	PERS-NORMAL COST		209,030	191,930	(17,100)	-8.2%
Personnel Services	PERS-UNFUNDED LIABILITY		630,510	612,170	(18,340)	-2.9%
Personnel Services	MEDICAL		216,910	192,440	(24,470)	-11.3%
Personnel Services	WORKERS' COMPENSATION		18,820	18,430	(390)	-2.1%
Personnel Services	FLEXIBLE BENEFITS		64,120	60,340	(3,780)	-5.9%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>2,942,310</b>	<b>2,910,510</b>	<b>(31,800)</b>	<b>-1.1%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Envelopes		2,000	2,000	0	0.0%
	Check Stock		5,000	5,000	0	0.0%
	Miscellaneous Office Supplies		2,500	2,500	0	0.0%
	Miscellaneous Receipts		1,000	0	(1,000)	-100.0%
			<u>10,500</u>	<u>9,500</u>	<u>(1,000)</u>	<u>-9.5%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**FINANCE**

**FUND: 1001**

**COST CENTER: CC\_022**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Remittance Processor ( <i>Utility Billing</i> )		7,000	5,000	(2,000)	-28.6%
	Folding Machine		0	750	750	100.0%
			<u>7,000</u>	<u>5,750</u>	<u>(1,250)</u>	<u>-17.9%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Annual Audit		61,700	63,560	1,860	3.0%
	Annual Statistical Section Report		2,500	2,500	0	0.0%
	Annual Street Report		4,000	4,000	0	0.0%
	Credit Reporting Agency		2,400	2,400	0	0.0%
	Financial Consultant Services		35,000	35,000	0	0.0%
	Fleet Services Funding Analysis		0	100,000	100,000	100.0%
	GASB 68 Statement Fee from PERS		5,000	5,000	0	0.0%
	GASB 86 & GASB 96 Consulting Services		35,000	35,000	0	0.0%
	Outside Collections Agency		0	5,000	5,000	100.0%
	Paramedic Billing ( <i>Fire Paramedic</i> )		315,000	400,000	85,000	27.0%
	Utility Bill Processing & Mailing		175,000	150,000	(25,000)	-14.3%
	Property & Sales Tax Consulting Services		0	25,000	25,000	100.0%
	SB90 Claims		8,300	8,500	200	2.4%
	Shredding Contract		1,000	1,000	0	0.0%
			<u>644,900</u>	<u>836,960</u>	<u>192,060</u>	<u>29.8%</u>
Other Operating Expenses	OTHER MAIL					
	Postage - Trust Account for Utility Billing		350	350	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		10,000	10,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		200	200	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Amazon Business Prime Membership Fee		1,400	1,400	0	0.0%
	American Payroll Association		300	300	0	0.0%
	California Association of Public Procurement		390	390	0	0.0%
	California Revenue Officers Association		100	100	0	0.0%
	California Society of Municipal Finance Officers		750	750	0	0.0%
	CPA License Renewal		250	250	0	0.0%
	GFOA Financial Report Submittal		800	800	0	0.0%
	Government Finance Officers Association Membership		860	860	0	0.0%
	Grant Professionals Association		250	250	0	0.0%
	Institute of Public Procurement		190	190	0	0.0%
	Payroll Guides and Subscriptions		3,000	3,000	0	0.0%
			<u>8,290</u>	<u>8,290</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FINANCE**

FUND: 1001  
 COST CENTER: CC\_022

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	State Controller's Office Financial Report Publication		250	250	0	0.0%
	Operating and Capital Budget Public Hearing Notice		250	250	0	0.0%
	Other printing and advertising		250	250	0	0.0%
			<u>750</u>	<u>750</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE					
	Collections Software License		4,300	4,500	200	4.7%
Other Operating Expenses	AUTO ALLOWANCE					
	Director of Finance		5,100	5,100	0	0.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Expenses (1 Cell Phone)		600	600	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>691,990</b>	<b>882,000</b>	190,010	27.5%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		109,110	114,000	4,890	4.5%
Internal Service Charges	DUPLICATING		13,110	34,490	21,380	163.1%
Internal Service Charges	TELECOMMUNICATIONS		7,710	9,230	1,520	19.7%
Internal Service Charges	MAIL & MOBILE SERVICES		51,570	53,280	1,710	3.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		70,050	74,360	4,310	6.2%
Internal Service Charges	INSURANCE					
	General Liability Insurance		44,310	47,380	3,070	6.9%
	Property Insurance		14,620	19,120	4,500	30.8%
			<u>58,930</u>	<u>66,500</u>	<u>7,570</u>	<u>12.8%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>310,480</b>	<b>351,860</b>	41,380	13.3%
	<b>SUBTOTAL, FINANCE</b>		<b>3,944,780</b>	<b>4,144,370</b>	199,590	5.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FINANCE**

FUND: 1001

COST CENTER: CC\_022

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Benefits Administration		(9,410)	(17,650)	(8,240)	87.6%
	Capital Improvement Projects		(204,340)	(130,590)	73,750	-36.1%
	Community Facility District Administration		(63,620)	(58,820)	4,800	-7.5%
	Landscape Maintenance District		(6,200)	(3,490)	2,710	-43.7%
	Recycling and Waste Reduction		0	(17,820)	(17,820)	100.0%
	Successor Agency-Housing		(23,310)	(32,400)	(9,090)	39.0%
	Wastewater		(851,220)	(854,340)	(3,120)	0.4%
	Water		(1,087,410)	(1,051,630)	35,780	-3.3%
	Workers' Compensation Insurance		(41,100)	(42,000)	(900)	2.2%
			<u>(2,286,610)</u>	<u>(2,208,740)</u>	<u>77,870</u>	<u>-3.4%</u>
	<b>TOTAL, FINANCE</b>		<b>\$1,658,170</b>	<b>\$1,935,630</b>	<b>\$277,460</b>	<b>16.7%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**HUMAN RESOURCES**

FUND: 1001

COST CENTER: CC\_023

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Director of Human Resources		\$198,520	\$198,520	0	0.0%
	1 Human Resources Coordinator		84,090	88,300	4,210	5.0%
	1 Human Resources Manager		127,970	134,370	6,400	5.0%
	2 Human Resources Technician I/II's		142,670	152,010	9,340	6.5%
	1 Human Resources Technician I/II	<i>Measure I - New</i>				
	1 Senior Human Resources Analyst		92,250	104,330	12,080	13.1%
	Bilingual Pay		0	0	0	0.0%
	<u>7</u>		<u>645,500</u>	<u>677,530</u>	<u>32,030</u>	<u>5.0%</u>
Personnel Services	REGULAR PART-TIME					
	1 Human Resources Analyst II (.75)		48,950	59,600	10,650	21.8%
	<u>1</u> Senior Administrative Assistant (.75)		<u>37,600</u>	<u>39,500</u>	<u>1,900</u>	<u>5.1%</u>
	<u>2</u>		<u>86,550</u>	<u>99,100</u>	<u>12,550</u>	<u>14.5%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		22,840	23,520	680	3.0%
Personnel Services	PERS-NORMAL COST		84,550	84,110	(440)	-0.5%
Personnel Services	PERS-UNFUNDED LIABILITY		266,570	268,260	1,690	0.6%
Personnel Services	MEDICAL		88,540	97,000	8,460	9.6%
Personnel Services	WORKERS' COMPENSATION		7,610	8,080	470	6.2%
Personnel Services	FLEXIBLE BENEFITS		39,180	40,960	1,780	4.5%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>1,241,340</b>	<b>1,298,560</b>	57,220	4.6%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Break Room Supplies		500	500	0	0.0%
	General Office Supplies		3,800	3,800	0	0.0%
	Labor Relations Posters		900	900	0	0.0%
	Printer Supplies		300	300	0	0.0%
			<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>0.0%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**HUMAN RESOURCES**

**FUND: 1001**

**COST CENTER: CC\_023**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	CPS Test Examinations		500	500	0	0.0%
	Criticall Public Safety Dispatcher Exam		1,650	1,650	0	0.0%
	Donnoe & Associates Exams		6,000	6,000	0	0.0%
	Fingerprinting - DOJ & AAA Livescan		5,000	5,000	0	0.0%
	Fitness for Duty Exams		1,570	1,570	0	0.0%
	Outside Labor Relations Council		5,000	5,000	0	0.0%
	Pre-Employment Medical & Psychological Exams		100,000	100,000	0	0.0%
	Special Projects Contracts		10,000	10,000	0	0.0%
	Test Construction Service		2,280	2,280	0	0.0%
			<u>132,000</u>	<u>132,000</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		3,000	3,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		300	300	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	CalPELRA dues (2 members)		760	760	0	0.0%
	Careers in Government Subscription		3,875	3,875	0	100.0%
	Liebert Library Subscription		900	900	0	0.0%
			<u>5,535</u>	<u>5,535</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	Miscellaneous		1,000	1,000	0	0.0%
Other Operating Expenses	OTHER EXPENSES					
	Bilingual Certification for Applicants		3,500	3,500	0	0.0%
	CCPA County Training Consortium Refreshments		200	200	0	0.0%
	Employee Recognition		3,200	3,200	0	0.0%
	Employee Training		17,000	17,000	0	0.0%
	New Employee Orientation		2,600	2,600	0	0.0%
	Oral Board Meals		600	600	0	0.0%
	Training Consortium		3,035	3,035	0	0.0%
			<u>30,135</u>	<u>30,135</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE					
	NeoGov Recruiting Software		33,000	33,000	0	0.0%
Other Operating Expenses	AUTO ALLOWANCE					
	Director of Human Resources		5,100	5,100	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**HUMAN RESOURCES**

FUND: 1001

COST CENTER: CC\_023

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	OTHER TELEPHONE					
	Cellular Phone Service (3 phones)		2,400	2,400	0	0.0%
	Cell Phone replacements		500	500	0	0.0%
			<u>2,900</u>	<u>2,900</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>218,470</b>	<b>218,470</b>	<b>0</b>	<b>0.0%</b>
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		72,270	112,230	39,960	55.3%
Internal Service Charges	DUPLICATING		5,980	10,370	4,390	73.4%
Internal Service Charges	TELECOMMUNICATIONS		2,020	2,370	350	17.3%
Internal Service Charges	MAIL & MOBILE SERVICES		790	3,060	2,270	287.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		34,830	47,330	12,500	35.9%
Internal Service Charges	INSURANCE					
	General Liability Insurance		23,940	25,550	1,610	6.7%
	Property Insurance		11,020	17,340	6,320	57.4%
			<u>34,960</u>	<u>42,890</u>	<u>7,930</u>	<u>22.7%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>150,850</b>	<b>218,250</b>	<b>67,400</b>	<b>44.7%</b>
	<b>SUBTOTAL, HUMAN RESOURCES</b>		<b>1,610,660</b>	<b>1,735,280</b>	<b>124,620</b>	<b>7.7%</b>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Benefits Administration		(124,130)	(129,860)	(5,730)	4.6%
	Fire		(50,000)	(50,000)	0	100.0%
	Police		(50,000)	(50,000)	0	100.0%
	Risk Management		(24,830)	(25,970)	(1,140)	4.6%
	Wastewater		(241,600)	(260,290)	(18,690)	7.7%
	Water		(241,600)	(260,290)	(18,690)	7.7%
	Workers' Compensation Insurance		(161,070)	(173,530)	(12,460)	7.7%
			<u>(893,230)</u>	<u>(949,940)</u>	<u>(56,710)</u>	<u>6.3%</u>
	<b>TOTAL, HUMAN RESOURCES</b>		<b>\$717,430</b>	<b>\$785,340</b>	<b>\$67,910</b>	<b>9.5%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RISK MANAGEMENT**

FUND: 1001  
 COST CENTER: CC\_024

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Risk and Safety Manager		\$109,740	\$109,740	\$0	0.0%
	1 Risk and Safety Coordinator		70,100	72,560	2,460	3.5%
	1 Risk and Safety Coordinator	<i>Measure 1 - New</i>				
	<u>1 Safety and Training Specialist</u>		<u>77,380</u>	<u>84,090</u>	<u>6,710</u>	<u>8.7%</u>
	4		257,220	266,390	9,170	3.6%
Personnel Services	TEMPORARY PART-TIME					
	Department Specialist		0	29,840	29,840	100.0%
Personnel Services	OVERTIME					
	CPR Trainers ( <i>move to Fire Department</i> )		4,800	0	(4,800)	-100.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		8,260	8,410	150	1.8%
Personnel Services	PERS-NORMAL COST		29,710	28,850	(860)	-2.9%
Personnel Services	PERS-UNFUNDED LIABILITY		119,380	92,020	(27,360)	-22.9%
Personnel Services	MEDICAL		43,700	45,110	1,410	3.2%
Personnel Services	WORKERS' COMPENSATION		3,700	3,880	180	4.9%
Personnel Services	FLEXIBLE BENEFITS		13,890	14,260	370	2.7%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>480,660</b>	<b>488,760</b>	8,100	1.7%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Office Supplies and Training Materials		4,000	4,000	0	0.0%
	Reference Books/Materials		300	300	0	0.0%
			<u>4,300</u>	<u>4,300</u>	<u>0</u>	<u>0.0%</u>
Supplies	SAFETY EQUIPMENT					
	Safety Supplies (Videos, Misc. Safety Equip)		5,300	5,300	0	0.0%
Supplies	PREVENTION SUPPLIES					
	Ergonomic Site Evaluation Expenses		3,000	3,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**RISK MANAGEMENT**

FUND: 1001

COST CENTER: CC\_024

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Cleaning, Calibration & Inspection of Equipment		8,000	8,000	0	0.0%
	Service for Instrument Repair		6,000	6,000	0	0.0%
			<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	General Consulting/Industrial Hygienists		21,000	21,000	0	0.0%
	Risk and Safety Program Development		29,000	29,000	0	0.0%
	Risk and Safety Training Programs		26,000	26,000	0	0.0%
			<u>76,000</u>	<u>76,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PREVENTION SERVICES					
	Ergonomic Training & Site Evaluation		6,400	6,400	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		2,000	2,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		200	200	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Cal-OSHA Reporter Subscription		500	500	0	0.0%
	Pacific Safety Center Membership Dues		150	150	0	0.0%
	PARMA Membership Dues		150	150	0	0.0%
	Subscriptions, Services and Databases		500	500	0	0.0%
			<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	OUTSIDE DUPLICATING					
	Other Duplicating		250	250	0	0.0%
Other Operating Expenses	ADVERTISING AND PRINTING					
	Safety Training & Programs		200	200	0	0.0%
Other Operating Expenses	OTHER EXPENSE					
	Contingency - Safety Incident Review and Supplies		4,000	4,000	0	0.0%
	Safety Incentive & Awards Program		1,000	1,000	0	0.0%
	Unscheduled Hazardous Materials Storage & Disposal		4,500	4,500	0	0.0%
			<u>9,500</u>	<u>9,500</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RISK MANAGEMENT**

FUND: 1001

COST CENTER: CC\_024

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	OTHER TELEPHONE					
	Cellular Phone Expenses (3 phones @ \$50/month)		1,500	1,500	0	0.0%
	Cell phone replacements as needed		800	800	0	0.0%
			<u>2,300</u>	<u>2,300</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>124,750</b>	<b>124,750</b>	<b>0</b>	<b>0.0%</b>
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		19,750	4,280	(15,470)	-78.3%
Internal Service Charges	FLEET SERVICES		1,560	1,360	(200)	-12.8%
Internal Service Charges	DUPLICATING		160	90	(70)	-43.8%
Internal Service Charges	TELECOMMUNICATIONS		320	350	30	9.4%
Internal Service Charges	MAIL & MOBILE SERVICES		460	490	30	6.5%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		6,800	10,730	3,930	57.8%
Internal Service Charges	INSURANCE					
	Property Insurance		2,610	610	(2,000)	-76.6%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>31,660</b>	<b>17,910</b>	<b>(13,750)</b>	<b>-43.4%</b>
	<b>SUBTOTAL, RISK MANAGEMENT</b>		<b>637,070</b>	<b>631,420</b>	<b>(5,650)</b>	<b>-0.9%</b>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED IN					
	Human Resources		24,830	25,970	1,140	4.6%
Administrative Expenses	ALLOCATED OUT					
	Benefits Administration		(12,740)	(12,740)	0	0.0%
	General Liability Insurance		(191,120)	(191,060)	60	0.0%
	Maintenance-Parks		(5,620)	(6,310)	(690)	12.3%
	Maintenance-Streets		(5,620)	(6,310)	(690)	12.3%
	Property Insurance		(25,420)	(25,260)	160	-0.6%
	Wastewater		(48,970)	(50,510)	(1,540)	3.1%
	Water		(48,970)	(50,510)	(1,540)	3.1%
	Workers' Compensation Insurance		(323,440)	(314,690)	8,750	-2.7%
			<u>(661,900)</u>	<u>(657,390)</u>	<u>4,510</u>	<u>-0.7%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**RISK MANAGEMENT**

FUND: 1001

COST CENTER: CC\_024

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<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	TOTAL, RISK MANAGEMENT		\$0	\$0	\$0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**INFORMATION SYSTEMS - ADMINISTRATION**

FUND: 1001

COST CENTER: CC\_031

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Chief Information Officer	\$197,300	\$207,160	\$9,860	5.0%
	1 Administrative Coordinator	65,140	70,790	5,650	8.7%
	1 Public Safety Systems Manager	107,630	92,760	(14,870)	-13.8%
	3	370,070	370,710	640	0.2%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	9,260	9,230	(30)	-0.3%
Personnel Services	PERS-NORMAL COST	42,740	40,150	(2,590)	-6.1%
Personnel Services	PERS-UNFUNDED LIABILITY	130,710	128,060	(2,650)	-2.0%
Personnel Services	MEDICAL	50,270	39,510	(10,760)	-21.4%
Personnel Services	WORKERS' COMPENSATION	3,850	3,860	10	0.3%
Personnel Services	FLEXIBLE BENEFITS	18,700	18,730	30	0.2%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>625,600</b>	<b>610,250</b>	<b>(15,350)</b>	<b>-2.5%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	ID Cards/Badge Printer Ribbons	200	400	200	100.0%
	Office Supplies	200	300	100	50.0%
		400	700	300	75.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Security System Maintenance	6,000	7,000	1,000	16.7%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Technology Services	7,000	7,000	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	2,500	2,500	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Telephone (3 phone lines/1 MDM Portal access)	1,840	1,840	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**INFORMATION SYSTEMS - ADMINISTRATION**

FUND: 1001

COST CENTER: CC\_031

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	AUTO ALLOWANCE				
	Chief Information Officer	5,400	5,400	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>23,140</b>	<b>24,440</b>	1,300	5.6%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	104,600	129,130	24,530	23.5%
Internal Service Charges	DUPLICATING	170	40	(130)	-76.5%
Internal Service Charges	TELECOMMUNICATIONS	780	910	130	16.7%
Internal Service Charges	MAIL & MOBILE SERVICES	0	250	250	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	6,890	13,090	6,200	90.0%
Internal Service Charges	INSURANCE				
	General Liability Insurance	9,360	10,220	860	9.2%
	Property Insurance	5,300	19,160	13,860	261.5%
		<u>14,660</u>	<u>29,380</u>	<u>14,720</u>	<u>100.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>127,100</b>	<b>172,800</b>	45,700	36.0%
	<b>SUBTOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>775,840</b>	<b>807,490</b>	31,650	4.1%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Duplicating	(42,300)	(47,570)	(5,270)	12.5%
	Mail & Mobile Services	(56,200)	(44,400)	11,800	-21.0%
	Network & Systems Administration	(65,500)	(58,800)	6,700	-10.2%
	Telecommunications	(42,500)	(66,700)	(24,200)	56.9%
	Wastewater	(59,570)	(60,810)	(1,240)	2.1%
	Water	(59,570)	(60,810)	(1,240)	2.1%
		<u>(325,640)</u>	<u>(339,090)</u>	<u>(13,450)</u>	<u>4.1%</u>
	<b>TOTAL, INFO SYSTEMS/ADMINISTRATION</b>	<b>\$450,200</b>	<b>\$468,400</b>	\$18,200	4.0%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**INFORMATION SYSTEMS - ENTERPRISE SOFTWARE ADMINISTRATION**

FUND: 1001

COST CENTER: CC\_032

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Assistant Director of Informations Systems	\$158,660	\$166,590	\$7,930	5.0%
	3 Business Analysts	253,440	266,950	13,510	5.3%
	3 Systems Analyst I/II's	<u>308,740</u>	<u>318,190</u>	<u>9,450</u>	<u>3.1%</u>
	<u>7</u>	<u>720,840</u>	<u>751,730</u>	<u>30,890</u>	<u>4.3%</u>
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	21,560	21,960	400	1.9%
Personnel Services	PERS-NORMAL COST	83,260	81,410	(1,850)	-2.2%
Personnel Services	PERS-UNFUNDED LIABILITY	271,200	259,670	(11,530)	-4.3%
Personnel Services	MEDICAL	49,080	69,840	20,760	42.3%
Personnel Services	WORKERS' COMPENSATION	7,500	7,870	370	4.9%
Personnel Services	FLEXIBLE BENEFITS	37,260	38,470	1,210	3.2%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>1,190,700</b>	<b>1,230,950</b>	40,250	3.4%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Office Supplies	2,500	2,500	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Software Support	72,500	72,500	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	15,000	15,000	0	0.0%
Other Operating Expenses	SOFTWARE				
	Project Management Software (Teamwork Projects)	17,000	0	(17,000)	100.0%
	Software Annual Re-license	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>
		<u>23,000</u>	<u>6,000</u>	<u>(17,000)</u>	<u>-73.9%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>113,000</b>	<b>96,000</b>	(17,000)	-15.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**INFORMATION SYSTEMS - ENTERPRISE SOFTWARE ADMINISTRATION**

FUND: 1001

COST CENTER: CC\_032

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	860	940	80	9.3%
Internal Service Charges	MAIL & MOBILE SERVICES	170	0	(170)	-100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	18,690	28,820	10,130	54.2%
Internal Service Charges	INSURANCE				
	General Liability Insurance	14,800	15,640	840	5.7%
	Property Insurance	5,300	0	(5,300)	-100.0%
		<u>20,100</u>	<u>15,640</u>	<u>(4,460)</u>	<u>-22.2%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>39,820</b>	<b>45,400</b>	5,580	14.0%
	<b>SUBTOTAL, ENTERPRISE SOFTWARE ADMINISTRATION</b>	<b>1,343,520</b>	<b>1,372,350</b>	28,830	2.1%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Wastewater	(214,460)	(189,080)	25,380	-11.8%
	Water	(500,400)	(441,180)	59,220	-11.8%
		<u>(714,860)</u>	<u>(630,260)</u>	<u>84,600</u>	<u>-11.8%</u>
	<b>TOTAL, ENTERPRISE SOFTWARE ADMINISTRATION</b>	<b>\$628,660</b>	<b>\$742,090</b>	\$113,430	18.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**GEOGRAPHIC INFORMATION SYSTEMS**

FUND: 1001

COST CENTER: CC\_035

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Geographic Information Systems Manager	\$110,290	\$135,000	\$24,710	22.4%
	4 GIS Analyst I/II's	340,060	346,780	6,720	2.0%
	5	450,350	481,780	31,430	7.0%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	13,680	14,190	510	3.7%
Personnel Services	PERS-NORMAL COST	52,020	52,180	160	0.3%
Personnel Services	PERS-UNFUNDED LIABILITY	164,520	166,420	1,900	1.2%
Personnel Services	MEDICAL	39,430	50,680	11,250	28.5%
Personnel Services	WORKERS' COMPENSATION	4,680	5,010	330	7.1%
Personnel Services	FLEXIBLE BENEFITS	24,010	25,270	1,260	5.2%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>748,690</b>	<b>795,530</b>	46,840	6.3%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	General Office Supplies	500	500	0	0.0%
	Plotter Supplies	1,500	1,500	0	0.0%
		2,000	2,000	0	0.0%
Supplies	MINOR OFFICE EQUIPMENT				
	Desktop Replacement	2,000	2,000	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Plotter Service Contract	500	500	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	18,000	18,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	300	300	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Professional Organization Dues	600	600	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**GEOGRAPHIC INFORMATION SYSTEMS**

FUND: 1001

COST CENTER: CC\_035

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	SOFTWARE				
	GIS Software Maintenance Agreement	110,000	120,300	10,300	9.4%
	Imagery	7,670	9,280	1,610	21.0%
		<u>117,670</u>	<u>129,580</u>	<u>11,910</u>	<u>10.1%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>141,070</b>	<b>152,980</b>	11,910	8.4%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	DUPLICATING	150	420	270	180.0%
Internal Service Charges	TELECOMMUNICATIONS	540	590	50	9.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	16,930	24,210	7,280	43.0%
Internal Service Charges	INSURANCE				
	General Liability Insurance	9,030	9,780	750	8.3%
	Property Insurance	5,300	0	(5,300)	-100.0%
		<u>14,330</u>	<u>9,780</u>	<u>(4,550)</u>	<u>-31.8%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>31,950</b>	<b>35,000</b>	3,050	9.5%
	<b>SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>921,710</b>	<b>983,510</b>	61,800	6.7%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Capital Improvement Projects - Time Entry	(97,650)	(92,320)	5,330	-5.5%
	Wastewater	(215,640)	(206,780)	8,860	-4.1%
	Water	(215,640)	(206,780)	8,860	-4.1%
		<u>(528,930)</u>	<u>(505,880)</u>	<u>23,050</u>	<u>-4.4%</u>
	<b>TOTAL, GEOGRAPHIC INFORMATION SYSTEMS</b>	<b>\$392,780</b>	<b>\$477,630</b>	\$84,850	21.6%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNICATIONS**

FUND: 1001

COST CENTER: CC\_110

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Assistant Director of Communications		\$140,990	\$140,990	\$0	0.0%
	1 Communications Manager		99,750	99,750	0	0.0%
	1 Graphics Technician		58,100	58,100	0	0.0%
	1 Lead Graphics Technician		62,730	65,810	3,080	4.9%
	1 Management Analyst I (Social Media)	<i>Measure I - New</i>				
	Bilingual Pay		0	0	0	0.0%
	<u>5</u>		<u>361,570</u>	<u>364,650</u>	<u>3,080</u>	<u>0.9%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		12,050	12,100	50	4.6%
Personnel Services	PERS-NORMAL COST		41,760	39,490	(2,270)	19.8%
Personnel Services	PERS-UNFUNDED LIABILITY		224,010	125,960	(98,050)	-43.8%
Personnel Services	MEDICAL		19,050	19,690	640	3.4%
Personnel Services	WORKERS' COMPENSATION		3,760	3,790	30	-13.3%
Personnel Services	FLEXIBLE BENEFITS		12,030	12,030	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>674,230</b>	<b>577,710</b>	<b>(96,520)</b>	<b>-14.3%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	General Operating Supplies		500	500	0	0.0%
	Graphic Supplies		7,000	7,000	0	0.0%
	Marketing and Events		5,500	5,500	0	0.0%
			<u>13,000</u>	<u>13,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Photography		3,000	3,000	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	CAPIO Conference		2,500	2,500	0	0.0%
	Seminars, Conferences, Workshops		3,500	3,500	0	0.0%
			<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNICATIONS**

FUND: 1001

COST CENTER: CC\_110

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Canva Subscription		180	180	0	0.0%
	CAPIO Subscription		550	600	50	9.1%
	Critical Mention		9,100	10,000	900	100.0%
	Social Media Dashboard		1,500	3,000	1,500	100.0%
			<u>11,330</u>	<u>13,780</u>	<u>2,450</u>	<u>21.6%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	Miscellaneous Advertising		3,200	3,200	0	0.0%
Other Operating Expenses	SOFTWARE					
	Graphics Software Adobe License		2,100	3,150	1,050	50.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Service (3 phones)		1,200	1,800	600	50.0%
	Cell Phone replacement cost		300	300	0	0.0%
			<u>1,500</u>	<u>2,100</u>	<u>600</u>	<u>40.0%</u>
Supplies	MINOR OFFICE EQUIPMENT					
	Laptop		0	2,500	2,500	100.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>40,130</b>	<b>46,730</b>	6,600	16.4%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		6,620	23,500	16,880	255.0%
Internal Service Charges	DUPLICATING		360	340	(20)	-5.6%
Internal Service Charges	TELECOMMUNICATIONS		540	590	50	9.3%
Internal Service Charges	MAIL & MOBILE SERVICES		420	580	160	38.1%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		29,310	33,330	4,020	13.7%
Internal Service Charges	INSURANCE					
	General Liability Insurance		12,670	12,130	(540)	-4.3%
	Property Insurance		1,180	3,360	2,180	184.7%
			<u>13,850</u>	<u>15,490</u>	<u>1,640</u>	<u>11.8%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>51,100</b>	<b>73,830</b>	22,730	44.5%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNICATIONS**

FUND: 1001

COST CENTER: CC\_110

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>SUBTOTAL, COMMUNICATIONS</b>		<b>765,460</b>	<b>698,270</b>	(67,190)	-8.8%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Wastewater		(57,410)	(69,830)	(12,420)	21.6%
	Water		(114,820)	(104,740)	10,080	-8.8%
	Capital Improvement Projects		(42,060)	(34,910)	7,150	-17.0%
			<u>(214,290)</u>	<u>(209,480)</u>	<u>4,810</u>	<u>-2.2%</u>
	<b>TOTAL, COMMUNICATIONS</b>		<b>\$551,170</b>	<b>\$488,790</b>	(\$62,380)	-11.3%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**DIGITAL MEDIA SERVICES**

**FUND: 1001  
COST CENTER: CC\_034**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Digital Media Coordinator	\$73,000	\$76,320	\$3,320	4.5%
	1 Digital Media Technician	52,760	55,400	2,640	5.0%
	Bilingual Pay	1,300	1,300	0	0.0%
	2	129,940	133,020	3,080	2.4%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	5,170	5,220	50	1.0%
Personnel Services	PERS-NORMAL COST	14,860	14,270	(590)	-4.0%
Personnel Services	PERS-UNFUNDED LIABILITY	44,190	45,500	1,310	3.0%
Personnel Services	MEDICAL	13,140	13,570	430	3.3%
Personnel Services	WORKERS' COMPENSATION	1,340	1,370	30	2.2%
Personnel Services	FLEXIBLE BENEFITS	7,550	7,670	120	1.6%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>213,310</b>	<b>220,620</b>	7,310	3.4%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Office Supplies	1,770	1,770	0	0.0%
	Stock Audio and Imagery	120	120	0	0.0%
		1,890	1,890	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Channel 19 Program Resources	600	600	0	0.0%
	Fisher Integrated Streaming Service	20,000	20,000	0	0.0%
	Triton Service Contract	5,750	17,750	12,000	208.7%
		26,350	38,350	12,000	45.5%
Other Operating Expenses	SOFTWARE				
	Adobe Software	1,800	1,800	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Service (2 phones @ \$50/month)	1,200	1,200	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**DIGITAL MEDIA SERVICES**

FUND: 1001

COST CENTER: CC\_034

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>31,240</b>	<b>43,240</b>	12,000	38.4%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	220	230	10	4.5%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	4,130	4,680	550	13.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	3,680	4,020	340	9.2%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>8,030</b>	<b>8,930</b>	900	11.2%
	<b>SUBTOTAL, DIGITAL MEDIA SERVICES</b>	<b>252,580</b>	<b>272,790</b>	20,210	8.0%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Wastewater	(30,310)	(32,730)	(2,420)	8.0%
	Water	(40,410)	(43,650)	(3,240)	8.0%
	Capital Improvement Projects	(3,220)	(2,730)	490	-15.2%
		<u>(73,940)</u>	<u>(79,110)</u>	<u>(5,170)</u>	<u>7.0%</u>
	<b>TOTAL, DIGITAL MEDIA SERVICES</b>	<b>\$178,640</b>	<b>\$193,680</b>	\$15,040	8.4%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ECONOMIC DEVELOPMENT**

FUND: 1001  
 COST CENTER: CC\_080

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Director of Economic Development		\$163,000	\$163,000	\$0	0.0%
	1 Administrative Coordinator		0	68,140	68,140	100.0%
	1 Economic Development Coordinator		66,960	70,790	3,830	5.7%
	1 Customer Service Representative II		0	48,960	48,960	100.0%
	1 Management Analyst I/II		85,000	85,000	0	0.0%
	1 Management Analyst I/II		61,410	69,020	7,610	100.0%
	1 Management Analyst I/II	<i>Real Property</i>	0	76,000	76,000	100.0%
	1 Real Property Agent	<i>Real Property</i>	0	67,560	67,560	100.0%
	4 Real Property Manager	<i>Real Property</i>	111,380	0	(111,380)	-100.0%
	Bilingual Pay		1,950	5,850	3,900	200.0%
	<u>8</u>		<u>489,700</u>	<u>654,320</u>	<u>164,620</u>	<u>33.6%</u>
Personnel Services	TEMPORARY PART-TIME					
	Department Specialist - PARS	<i>Real Property</i>	31,780	0	(31,780)	-100.0%
	Department Specialist - PARS	<i>Business License</i>	19,230	0	(19,230)	-100.0%
	Bilingual Pay		600	0	(600)	-100.0%
			<u>51,610</u>	<u>0</u>	<u>(51,610)</u>	<u>-100.0%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		13,590	18,920	5,330	39.2%
Personnel Services	PERS-NORMAL COST		49,240	62,910	13,670	27.8%
Personnel Services	PERS-UNFUNDED LIABILITY		141,380	216,020	74,640	52.8%
Personnel Services	MEDICAL		25,100	13,240	(11,860)	-47.3%
Personnel Services	WORKERS' COMPENSATION		5,900	7,050	1,150	19.5%
Personnel Services	FLEXIBLE BENEFITS		17,980	24,450	6,470	36.0%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>794,500</b>	<b>996,910</b>	202,410	25.5%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Miscellaneous Supplies	<i>Business License</i>	0	500	500	100.0%
	Miscellaneous Supplies	<i>Economic Development</i>	2,000	2,000	0	0.0%
	Miscellaneous Supplies	<i>Public Art</i>	0	5,000	5,000	100.0%
	Miscellaneous Supplies	<i>Real Property</i>	500	500	0	0.0%
			<u>2,500</u>	<u>8,000</u>	<u>5,500</u>	<u>220.0%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**ECONOMIC DEVELOPMENT**

**FUND: 1001**  
**COST CENTER: CC\_080**

Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	AgTech Hackathon	<i>Economic Development</i>	15,000	30,000	15,000	100.0%
	AgTech Innovation Hub	<i>Economic Development</i>	0	250,000	250,000	100.0%
	Business Outreach & Marketing	<i>Economic Development</i>	0	50,000	50,000	100.0%
	Innovate 78 Marketing	<i>Economic Development</i>	20,000	20,000	0	0.0%
	PBID Professional Services	<i>Economic Development</i>	0	63,000	63,000	100.0%
	Professional Services	<i>Economic Development</i>	48,000	0	(48,000)	-100.0%
	Visit Escondido - Website	<i>Economic Development</i>	600	600	0	0.0%
	Visit Escondido - Website Hosting	<i>Economic Development</i>	2,000	2,000	0	0.0%
	Real Property Consulting	<i>Real Property</i>	0	300,000	300,000	100.0%
	Real Property Services	<i>Real Property</i>	20,000	20,000	0	0.0%
			105,600	735,600	630,000	596.6%
Utilities	UTILITIES					
	San Diego Gas & Electric (270 East Via Rancho)	<i>Real Property</i>	110,000	110,000	0	0.0%
Utilities	CITY WATER					
	City Water	<i>Real Property</i>	1,000	1,000	0	0.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Charges - 2 cellphones		1,200	1,200	0	0.0%
Rent	RENT					
	Property Lease (SDCCU East Valley Parkway)	<i>Real Property</i>	55,230	55,230	0	0.0%
	Vineyard Golf Course Lease Payment	<i>Real Property</i>	37,050	37,050	0	0.0%
			92,280	92,280	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Trainings & Meetings	<i>Business License</i>	1,180	1,180	0	0.0%
	International Council of Shopping Centers (ICSC)	<i>Economic Development</i>	2,000	2,000	0	0.0%
	Agtech conference	<i>Economic Development</i>	2,500	0	(2,500)	-100.0%
	CALED ACE Certification	<i>Economic Development</i>	900	900	0	0.0%
	CALED Annual Conference	<i>Economic Development</i>	2,600	5,000	2,400	92.3%
	CONNECT Innovation Event	<i>Economic Development</i>	1,000	1,000	0	0.0%
	ICMA Annual Conference	<i>Economic Development</i>	2,000	2,000	0	0.0%
	IEDC Annual Conference	<i>Economic Development</i>	2,500	2,500	0	0.0%
	IEDC Courses	<i>Economic Development</i>	1,300	1,300	0	0.0%
	IEDC Leadership Conference	<i>Economic Development</i>	2,000	2,000	0	0.0%
	MMASC Annual Conference	<i>Economic Development</i>	1,200	1,200	0	0.0%
	MMASC Winter Forum	<i>Economic Development</i>	500	500	0	0.0%
	Palomar College Annual Event Table	<i>Economic Development</i>	500	500	0	0.0%
	Regional EDC Annual Dinner	<i>Economic Development</i>	1,000	1,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**ECONOMIC DEVELOPMENT**

**FUND: 1001**  
**COST CENTER: CC\_080**

	SD Food Alliance	<i>Economic Development</i>	2,500	2,500	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS (CONTINUED)					
	Startup San Diego	<i>Economic Development</i>	2,500	2,500	0	0.0%
	Trainings & Licenses	<i>Real Property</i>	2,000	2,000	0	0.0%
			28,180	28,080	(100)	-0.4%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	CALED	<i>Economic Development</i>	1,450	1,450	0	0.0%
	Dues and Subscriptions	<i>Business License</i>	400	400	0	0.0%
	Escondido Chamber of Commerce	<i>Economic Development</i>	300	300	0	0.0%
	IEDC Membership	<i>Economic Development</i>	660	660	0	0.0%
	MMASC	<i>Economic Development</i>	150	150	0	0.0%
	Regional EDC	<i>Economic Development</i>	2,500	2,500	0	0.0%
	SDNEDC Innovate 78 Programming	<i>Economic Development</i>	20,000	20,000	0	0.0%
	Toastmasters	<i>Economic Development</i>	360	360	0	0.0%
			25,820	25,820	0	0.0%
Other Operating Expenses	ADVERTISING & PRINTING					
	Escondido Magazine		12,500	0	(12,500)	-100.0%
	Regional Advertising		0	5,000	5,000	100.0%
			12,500	5,000	(7,500)	-60.0%
Other Operating Expenses	OTHER EXPENSES					
	County Vector Control / Real Estate Taxes	<i>Real Property</i>	5,000	5,000	0	0.0%
	Property Maintenance	<i>Real Property</i>	30,000	30,000	0	0.0%
			35,000	35,000	0	0.0%
Other Operating Expenses	SOFTWARE					
	Canto Software	<i>Economic Development</i>	8,000	8,000	0	0.0%
	Constant Contact	<i>Economic Development</i>	840	840	0	0.0%
	CoStar Subscription	<i>Economic Development</i>	15,000	15,000	0	0.0%
	ESRI Yearly License	<i>Economic Development</i>	6,000	6,000	0	0.0%
	Hubspot Service	<i>Economic Development</i>	8,100	8,100	0	0.0%
			37,940	37,940	0	0.0%
Other Operating Expenses	AUTO ALLOWANCE					
	Director of Economic Development		5,100	5,100	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>457,120</b>	<b>1,085,020</b>	627,900	137.4%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ECONOMIC DEVELOPMENT**

FUND: 1001

COST CENTER: CC\_080

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**INTERNAL SERVICE CHARGES**

Internal Service Charges	BUILDING MAINTENANCE	0	45,970	45,970	100.0%
Internal Service Charges	INSURANCE				
	General Liability Insurance	0	0	0	100.0%
	Property Insurance	0	94,250	94,250	100.0%
		<u>0</u>	<u>94,250</u>	<u>94,250</u>	<u>100.0%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>0</b>	<b>140,220</b>	140,220	100.0%
	<b>SUBTOTAL, ECONOMIC DEVELOPMENT</b>	<b>1,251,620</b>	<b>2,222,150</b>	970,530	77.5%

**ADMINISTRATIVE EXPENSES**

Administrative Expenses	ALLOCATED OUT				
	Wastewater	(39,510)	(111,110)	(71,600)	181.2%
	Water	(52,670)	(111,110)	(58,440)	111.0%
		<u>(92,180)</u>	<u>(222,220)</u>	<u>(130,040)</u>	<u>141.1%</u>
	<b>TOTAL, ECONOMIC DEVELOPMENT</b>	<b>\$1,159,440</b>	<b>\$1,999,930</b>	\$840,490	72.5%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECREATION**

FUND: 1001

COST CENTER: CC\_102

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Assistant Director of Community Services		\$118,100	\$118,100	\$0	0.0%
	4 1 Administrative Coordinator	<i>Measure I - New</i>				
	1 Community Services Manager		97,100	97,100	0	0.0%
	1 Community Services Manager	<i>Measure I - New</i>				
	3 4 Community Services Supervisors		322,180	329,320	7,140	2.2%
	1 Customer Service Representative II		49,010	51,410	2,400	4.9%
	1 Lead Maintenance Technician		70,730	75,830	5,100	7.2%
	1 Management Analyst I/II	<i>Volunteer Program</i>	73,560	73,560	0	0.0%
	3 Recreation Coordinators		106,670	155,580	48,910	45.9%
	Bilingual Pay		5,200	4,550	(650)	-12.5%
	<u>13</u>		<u>842,550</u>	<u>905,450</u>	<u>62,900</u>	<u>7.5%</u>
Personnel Services	REGULAR PART-TIME					
	2 1 Recreation Coordinator (.75)		78,110	39,520	(38,590)	-49.4%
	Bilingual Pay		980	980	0	0.0%
	<u>1</u>		<u>79,090</u>	<u>40,500</u>	<u>(38,590)</u>	<u>-48.8%</u>
Personnel Services	TEMPORARY PART-TIME					
	Temporary Part-Time - PARS		1,302,310	725,600	(576,710)	-44.3%
	Temporary Part-Time - PERS		310,750	296,140	(14,610)	-4.7%
	Bilingual Pay		3,000	4,000	1,000	33.3%
			<u>1,616,060</u>	<u>1,025,740</u>	<u>(590,320)</u>	<u>-36.5%</u>
Personnel Services	OVERTIME					
	Volunteer & Special Event Support		34,320	40,000	5,680	16.6%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		59,000	56,880	(2,120)	-3.6%
Personnel Services	PERS-NORMAL COST		143,280	133,430	(9,850)	-6.9%
Personnel Services	PERS-UNFUNDED LIABILITY		373,860	323,280	(50,580)	-13.5%
Personnel Services	MEDICAL		150,190	106,080	(44,110)	-29.4%
Personnel Services	WORKERS' COMPENSATION		35,660	18,210	(17,450)	-48.9%
Personnel Services	FLEXIBLE BENEFITS		26,760	24,920	(1,840)	-6.9%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>3,348,620</b>	<b>2,674,490</b>	<b>(674,130)</b>	<b>-20.1%</b>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**RECREATION**

**FUND: 1001**  
**COST CENTER: CC\_102**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Administration		15,000	15,500	500	3.3%
	Before and After School Program		26,200	34,000	7,800	29.8%
	Aquatics		13,900	22,600	8,700	62.6%
	Classes		1,600	0	(1,600)	-100.0%
Supplies	OFFICE/OPERATING SUPPLIES (CONTINUED)					
	EVCC		2,500	5,400	2,900	116.0%
	Maintenance Construction Supplies & Tools		10,000	11,400	1,400	14.0%
	Sports		19,700	18,200	(1,500)	-7.6%
	Sports Center		44,100	43,000	(1,100)	-2.5%
			<u>133,000</u>	<u>150,100</u>	<u>17,100</u>	<u>12.9%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Contract Class Instructors		135,000	135,000	0	0.0%
	Day Camp Transportation		6,500	7,500	1,000	15.4%
	Freelance Media Generation		2,300	2,300	0	0.0%
	Insurance for Contractors		4,000	4,000	0	0.0%
	Linen Service		1,300	1,300	0	0.0%
	Livescan Background Checks		0	3,700	3,700	100.0%
	MUSCO Lighting Systems		3,050	3,200	150	4.9%
	Skate Park Instructor Payments		5,780	4,000	(1,780)	-30.8%
			<u>157,930</u>	<u>161,000</u>	<u>3,070</u>	<u>1.9%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Aquatics		5,100	6,200	1,100	21.6%
	Trainings, Workshops, and Conferences		1,450	20,700	19,250	1327.6%
			<u>6,550</u>	<u>26,900</u>	<u>20,350</u>	<u>310.7%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Aquatics		50	1,200	1,150	2300.0%
	Digital Guide Hosting Subscription		0	500	500	100.0%
	Licensing Fees - SESAC, BMI, ASCAP, MPLC		11,870	12,500	630	5.3%
	Professional Associations Memberships - CPRS		100	200	100	100.0%
	Volunteer Outreach Opportunities	<i>Volunteer Program</i>	800	800	0	0.0%
			<u>12,820</u>	<u>15,200</u>	<u>2,380</u>	<u>18.6%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	Recreation Classes: Printed & Digital Marketing		2,500	2,500	0	0.0%
	Signs/Banners for Volunteer Program		0	750	750	100.0%
			<u>2,500</u>	<u>3,250</u>	<u>750</u>	<u>30.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECREATION**

FUND: 1001  
 COST CENTER: CC\_102

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSE					
	Day Camps		10,000	10,400	400	4.0%
	Awards Nominations		580	1,150	570	98.3%
			<u>10,580</u>	<u>11,550</u>	<u>970</u>	<u>9.2%</u>
Other Operating Expenses	SOFTWARE					
	Adobe Creative Cloud		700	1,150	450	64.3%
	Adobe Pro Software		520	700	180	100.0%
	Adobe Photoshop		240	0	(240)	100.0%
	Employee Scheduling		1,950	1,950	0	0.0%
	ISSUU Subscription (Digital Rec Guide Platform)		500	0	(500)	-100.0%
	Recreation Reservation Software		25,000	25,000	0	0.0%
	Recreation Participant Messaging System		900	900	0	0.0%
			<u>29,810</u>	<u>29,700</u>	<u>(110)</u>	<u>-0.4%</u>
Utilities	UTILITIES					
	East Valley Community Center		108,960	108,960	0	0.0%
	Kit Carson Sports Park		102,960	102,960	0	0.0%
	Mathes Community Center		8,760	8,760	0	0.0%
	Oak Hill Activity Center		1,320	1,320	0	0.0%
	Woodward Tiny Tot Facility		3,480	3,480	0	0.0%
			<u>225,480</u>	<u>225,480</u>	<u>0</u>	<u>0.0%</u>
Utilities	CITY WATER					
	Water & Wastewater Services	Measure I - New	0	0	0	100.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Use (24 Cell Phones @ \$50/Month)		11,400	10,800	(600)	-5.3%
	Cellular Service Hotspot (4 devices)		2,740	1,850	(890)	100.0%
	PCI DSS Compliant Services (3 Devices)		1,370	900	(470)	-34.3%
			<u>15,510</u>	<u>13,550</u>	<u>(1,960)</u>	<u>-12.6%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>594,180</b>	<b>636,730</b>	42,550	7.2%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		483,600	374,530	(109,070)	-22.6%
Internal Service Charges	FLEET SERVICES		20,070	13,070	(7,000)	-34.9%
Internal Service Charges	DUPLICATING		15,240	29,050	13,810	90.6%
Internal Service Charges	TELECOMMUNICATIONS		25,140	25,320	180	0.7%
Internal Service Charges	MAIL & MOBILE SERVICES		2,270	1,490	(780)	-34.4%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECREATION**

FUND: 1001

COST CENTER: CC\_102

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		59,840	101,050	41,210	68.9%
Internal Service Charges	INSURANCE					
	General Liability Insurance		126,950	143,120	16,170	12.7%
	Property Insurance		69,830	67,540	(2,290)	-3.3%
			<u>196,780</u>	<u>210,660</u>	<u>13,880</u>	<u>7.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>802,940</b>	<b>755,170</b>	<b>(47,770)</b>	<b>-5.9%</b>
	<b>SUBTOTAL, RECREATION</b>		<b>4,744,940</b>	<b>4,066,390</b>	<b>(678,550)</b>	<b>-14.3%</b>
	<b>TOTAL, RECREATION</b>		<b>\$4,744,940</b>	<b>\$4,066,390</b>	<b>(\$678,550)</b>	<b>-14.3%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**OLDER ADULT SERVICES**

FUND: 1001

COST CENTER: CC\_105

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Community Services Supervisor		\$84,140	\$84,140	\$0	0.0%
	1 Recreation Coordinator		52,060	58,050	5,990	11.5%
	Bilingual Pay		1,300	1,300	0	0.0%
	<u>2</u>		<u>137,500</u>	<u>143,490</u>	<u>5,990</u>	<u>4.4%</u>
Personnel Services	TEMPORARY PART-TIME					
	Temporary Part-Time - PARS		66,500	54,880	(11,620)	-17.5%
	Temporary Part-Time - PERS		25,420	25,680	260	1.0%
	Bilingual Pay		300	0	(300)	-100.0%
			<u>92,220</u>	<u>80,560</u>	<u>(11,660)</u>	<u>-12.6%</u>
Personnel Services	OVERTIME					
	Miscellaneous Overtime		2,000	2,000	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		6,590	5,680	(910)	-0.7%
Personnel Services	PERS-NORMAL COST		17,580	18,180	600	7.9%
Personnel Services	PERS-UNFUNDED LIABILITY		45,100	49,120	4,020	8.9%
Personnel Services	MEDICAL		6,240	24,670	18,430	295.4%
Personnel Services	WORKERS' COMPENSATION		3,280	2,590	(690)	-44.7%
Personnel Services	FLEXIBLE BENEFITS		2,350	2,520	170	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>312,860</b>	<b>328,810</b>	15,950	5.1%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	General Operating Supplies		4,200	3,000	(1,200)	-28.6%
	Maintenance Items		2,000	2,000	0	0.0%
	Programming Supplies		6,600	6,000	(600)	0.0%
			<u>12,800</u>	<u>11,000</u>	<u>(1,800)</u>	<u>-14.1%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Piano & Other Equipment Maintenance		1,150	2,900	1,750	152.2%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**OLDER ADULT SERVICES**

FUND: 1001

COST CENTER: CC\_105

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Class Intstructors		0	2,000	2,000	100.0%
	Performers		2,600	2,800	200	7.7%
			<u>2,600</u>	<u>4,800</u>	<u>2,200</u>	<u>84.6%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		1,000	1,000	0	0.0%
Utilities	UTILITIES					
	San Diego Gas & Electric		74,590	74,590	0	0.0%
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I - New</i>	0	0	0	100.0%
Utilities	OTHER TELEPHONE					
	Cell Phone Services (1 Phone @ \$50/Month)		1,060	1,200	140	13.2%
	PCI DSS Compliant Services (1 Device)		0	500	500	100.0%
			<u>1,060</u>	<u>1,700</u>	<u>640</u>	<u>60.4%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>93,200</b>	<b>95,990</b>	2,790	3.0%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		295,760	212,090	(83,670)	-28.3%
Internal Service Charges	DUPLICATING		4,280	8,780	4,500	105.1%
Internal Service Charges	TELECOMMUNICATIONS		2,350	2,720	370	15.7%
Internal Service Charges	MAIL & MOBILE SERVICES		380	250	(130)	-34.2%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		19,220	23,050	3,830	19.9%
Internal Service Charges	INSURANCE					
	General Liability Insurance		6,440	6,730	290	4.5%
	Property Insurance		11,340	19,490	8,150	71.9%
			<u>17,780</u>	<u>26,220</u>	<u>8,440</u>	<u>47.5%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>339,770</b>	<b>273,110</b>	(66,660)	-19.6%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**OLDER ADULT SERVICES**

FUND: 1001

COST CENTER: CC\_105

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>SUBTOTAL, OLDER ADULT SERVICES</b>		<b>745,830</b>	<b>697,910</b>	(47,920)	-6.4%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	CDBG Capital Projects - Time Entry		(16,000)	(19,000)	(3,000)	18.8%
	<b>TOTAL, OLDER ADULT SERVICES</b>		<b>\$729,830</b>	<b>\$678,910</b>	(\$50,920)	-7.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**SENIOR NUTRITION CENTER**

FUND: 1001

COST CENTER: CC\_107

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Program Coordinator	\$70,790	\$74,330	\$3,540	5.0%
Personnel Services	TEMPORARY PART-TIME				
	Temporary Part-Time - PARS	17,140	15,220	(1,920)	-11.2%
	Temporary Part-Time - PERS	52,160	75,000	22,840	43.8%
	Bilingual Pay	0	420	420	100.0%
		<u>69,300</u>	<u>90,640</u>	<u>21,340</u>	<u>30.8%</u>
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	3,270	3,680	410	12.5%
Personnel Services	PERS-NORMAL COST	14,000	16,170	2,170	15.5%
Personnel Services	PERS-UNFUNDED LIABILITY	24,560	25,680	1,120	4.6%
Personnel Services	MEDICAL	12,480	12,900	420	3.4%
Personnel Services	WORKERS' COMPENSATION	2,180	1,950	(230)	-10.6%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>196,580</b>	<b>225,350</b>	28,770	14.6%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Nutrition Program Operations	10,000	13,000	3,000	30.0%
	Office Supplies and Equipment	4,000	3,000	(1,000)	100.0%
		<u>14,000</u>	<u>16,000</u>	<u>2,000</u>	<u>14.3%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Appliances/Grease Trap	820	820	0	0.0%
	Chemicals/Supplies for Dishwashing Machines	2,000	2,200	200	10.0%
	Culligan Water Filtration	650	720	70	10.8%
	Refrigeration/Freezers	3,000	3,200	200	6.7%
		<u>6,470</u>	<u>6,940</u>	<u>470</u>	<u>7.3%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Linen Service	1,910	2,000	90	4.7%
	Meal & Delivery Contract	274,280	296,770	22,490	8.2%
	Transportation Contract	188,550	197,980	9,430	5.0%
		<u>464,740</u>	<u>496,750</u>	<u>32,010</u>	<u>6.9%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**SENIOR NUTRITION CENTER**

FUND: 1001

COST CENTER: CC\_107

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Food Manager Certification	800	800	0	0.0%
	Other Trainings	800	500	(300)	-37.5%
		<u>1,600</u>	<u>1,300</u>	<u>(300)</u>	<u>-18.8%</u>
Other Operating Expenses	PERMITS				
	San Diego County Health Permit	830	800	(30)	-3.6%
Utilities	OTHER TELEPHONE				
	Cell Phone Services (1 Phone @ \$50/Month)	1,200	1,200	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>488,840</b>	<b>522,990</b>	34,150	7.0%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	1,030	1,230	200	19.4%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	3,960	4,180	220	5.6%
Internal Service Charges	INSURANCE				
	General Liability Insurance	4,370	5,010	640	14.6%
	Property Insurance	3,080	3,100	20	0.6%
		<u>7,450</u>	<u>8,110</u>	<u>660</u>	<u>8.9%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>12,440</b>	<b>13,520</b>	1,080	8.7%
	<b>TOTAL, SENIOR NUTRITION CENTER</b>	<b>\$697,860</b>	<b>\$761,860</b>	\$64,000	9.2%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PLANNING**

FUND: 1001  
 COST CENTER: CC\_200

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Deputy City Manager / Interim Director of Development Services		\$217,660	\$217,660	0	0.0%
	1 Director of Development Services		0	0	0	0.0%
	1 Assistant Planner II		73,560	80,090	6,530	8.9%
	3 Associate Planners		243,040	258,140	15,100	6.2%
	1 Business Analyst (from ESWA)	<i>Measure I - Reclassification</i>				
	1 City Planner		150,000	157,500	7,500	5.0%
	1 Executive Coordinator		68,440	76,230	7,790	11.4%
	1 Management Analyst		84,000	84,000	0	0.0%
	1 Management Analyst	<i>Measure I - New</i>				
	1 Planning Permit Technician II		52,650	65,810	13,160	25.0%
	2 Principal Planners		243,180	254,780	11,600	4.8%
	1 Senior Administrative Assistant		45,670	95,480	49,810	109.1%
	1 Senior Planner		89,530	113,180	23,650	26.4%
	1 Associate Planners	<i>Measure I - CC 02.19.25</i>				
	1 Principal Planner	<i>Measure I - CC 02.19.25</i>				
	1 Senior Planner	<i>Measure I - CC 02.19.25</i>				
	Bilingual Pay		1,950	3,900	1,950	100.0%
	<u>19</u>		<u>1,269,680</u>	<u>1,406,770</u>	<u>137,090</u>	<u>10.8%</u>
Personnel Services	TEMPORARY PART-TIME					
	1 Department Specialist		20,910	0	(20,910)	-100.0%
Personnel Services	OVERTIME					
	Miscellaneous Overtime		2,000	2,000	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		36,700	39,110	2,410	6.6%
Personnel Services	PERS-NORMAL COST		146,420	146,760	340	0.2%
Personnel Services	PERS-UNFUNDED LIABILITY		474,140	468,100	(6,040)	-1.3%
Personnel Services	MEDICAL		161,550	140,660	(20,890)	-12.9%
Personnel Services	WORKERS' COMPENSATION		16,620	18,920	2,300	13.8%
Personnel Services	FLEXIBLE BENEFITS		54,830	54,680	(150)	-0.3%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>2,182,850</b>	<b>2,277,000</b>	94,150	4.3%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**PLANNING**

**FUND: 1001  
COST CENTER: CC\_200**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Boards and Commissions Supplies		780	500	(280)	-35.9%
	General Office Supplies		4,580	3,500	(1,080)	-23.6%
	Notice Sign Supplies (Graphics)		2,100	1,500	(600)	-28.6%
			<u>7,460</u>	<u>5,500</u>	<u>(1,960)</u>	<u>-26.3%</u>
Supplies	MINOR OFFICE EQUIPMENT					
	Workstation Improvements for Digital Review		2,000	2,000	0	0.0%
	Digital Plan Review Table		3,400	3,400	0	100.0%
			<u>5,400</u>	<u>5,400</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	California Department of Fish & Game Filing Fee		5,590	5,590	0	0.0%
	Contract Consultant Services (Cost Recovery Revenue)		250,000	250,000	0	0.0%
	County Assessor Fees		1,500	1,500	0	0.0%
	Planning Commissioner Stipend		16,800	16,800	0	0.0%
			<u>273,890</u>	<u>273,890</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Planning Commissioners		3,000	2,000	(1,000)	-33.3%
	Seminars, Conferences, Workshops-Staff		5,500	10,000	4,500	81.8%
	State Planning Conference		2,400	3,000	600	25.0%
			<u>10,900</u>	<u>15,000</u>	<u>4,100</u>	<u>37.6%</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		600	600	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	American Institute of Certified Planners		740	1,500	760	102.7%
	Professional Association Dues		1,840	1,840	0	0.0%
	Trade Publications		420	240	(180)	-42.9%
			<u>3,000</u>	<u>3,580</u>	<u>580</u>	<u>19.3%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	General Plan Republishing		3,600	3,600	0	0.0%
	Legal Advertising/Printing		10,000	10,000	0	0.0%
			<u>13,600</u>	<u>13,600</u>	<u>0</u>	<u>0.0%</u>
Utilities	UTILITIES					
	Cellular Phone Service (2 phones @ \$50/month)		1,200	1,200	0	0.0%
	Cell Phone Replacement Cost		650	650	0	0.0%
			<u>1,850</u>	<u>1,850</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**PLANNING**

FUND: 1001  
COST CENTER: CC\_200

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	AUTO ALLOWANCE					
	Director of Development Services		0	0	0	100.0%
	Deputy City Manager/Interim Dev Svcs Director		5,400	5,400	0	100.0%
			<u>5,400</u>	<u>5,400</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE					
	Constant Contact Subscription		540	540	0	0.0%
	Planning Software Upgrades		3,000	3,000	0	0.0%
			<u>3,540</u>	<u>3,540</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>325,640</b>	<b>328,360</b>	2,720	0.8%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		70,480	69,920	(560)	-0.8%
Internal Service Charges	FLEET SERVICES		390	2,310	1,920	492.3%
Internal Service Charges	DUPLICATING		26,420	26,160	(260)	-1.0%
Internal Service Charges	TELECOMMUNICATIONS		2,780	3,190	410	14.7%
Internal Service Charges	MAIL & MOBILE SERVICES		18,280	11,680	(6,600)	-36.1%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		44,550	52,210	7,660	17.2%
Internal Service Charges	INSURANCE					
	General Liability Insurance		41,090	52,960	11,870	28.9%
	Property Insurance		20,320	18,380	(1,940)	-9.5%
			<u>61,410</u>	<u>71,340</u>	<u>9,930</u>	<u>16.2%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>224,310</b>	<b>236,810</b>	12,500	5.6%
	<b>SUBTOTAL, PLANNING</b>		<b>2,732,800</b>	<b>2,842,170</b>	109,370	4.0%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Wastewater		(27,340)	(36,920)	(9,580)	35.0%
	Water		(27,340)	(36,920)	(9,580)	35.0%
	Capital Improvement Projects - Indirect Allocation		(44,790)	(32,650)	12,140	-27.1%
	Capital Improvement Projects - Time Entry		(44,790)	(79,610)	(34,820)	77.7%
			<u>(99,470)</u>	<u>(186,100)</u>	<u>(86,630)</u>	<u>87.1%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**PLANNING**

FUND: 1001

COST CENTER: CC\_200

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<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	TOTAL, PLANNING		\$2,633,330	\$2,656,070	\$22,740	0.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CODE COMPLIANCE**

FUND: 1001

COST CENTER: CC\_250

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Code Compliance Manager		\$109,740	\$125,000	\$15,260	13.9%
	5 Code Compliance Officers I/II		333,490	354,690	21,200	6.4%
	2 Code Compliance Officers II (STR)	Measure I - CC 02.19.25				
	1 Code Compliance Supervisor		100,470	82,190	(18,280)	-18.2%
	1 Senior Administrative Assistant		45,510	45,470	(40)	-0.1%
	Bilingual Pay		2,600	2,600	0	0.0%
	<u>10</u>		<u>591,810</u>	<u>609,950</u>	<u>18,140</u>	<u>3.1%</u>
Personnel Services	TEMPORARY PART-TIME					
	2 Department Specialists (previously CDBG Funded)		0	55,000	55,000	100.0%
Personnel Services	OVERTIME					
	Miscellaneous Overtime		0	2,000	2,000	100.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		19,110	19,300	190	1.0%
Personnel Services	PERS-NORMAL COST		68,050	65,780	(2,270)	-3.3%
Personnel Services	PERS-UNFUNDED LIABILITY		201,420	209,800	8,380	4.2%
Personnel Services	MEDICAL		101,470	92,180	(9,290)	-9.2%
Personnel Services	WORKERS' COMPENSATION		12,460	12,680	220	1.8%
Personnel Services	FLEXIBLE BENEFITS		8,440	8,680	240	2.8%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>1,002,760</b>	<b>1,075,370</b>	<b>72,610</b>	<b>7.2%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Office Supplies		7,000	6,000	(1,000)	-14.3%
Supplies	MINOR OFFICE EQUIPMENT					
	Field Device Replacements		15,000	10,000	(5,000)	-33.3%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Computer/Monitor Repair Maintenance		0	5,000	5,000	100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CODE COMPLIANCE**

FUND: 1001

COST CENTER: CC\_250

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Abatement		1,800	1,800	0	0.0%
	Attire Contract		1,200	1,200	0	0.0%
	TransUnion Contract		1,800	1,800	0	0.0%
			<u>4,800</u>	<u>4,800</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		7,820	8,200	380	4.9%
	Other Training		3,620	3,640	20	100.0%
			<u>11,440</u>	<u>11,840</u>	<u>400</u>	<u>3.5%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	CACEO Annual Dues		1,350	2,000	650	48.1%
Other Operating Expenses	ADVERTISING AND PRINTING					
	Forms/Applications		1,000	2,000	1,000	100.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Service (12 phones @ \$50/month)		7,200	7,200	0	0.0%
	Cell Phone Replacements		1,400	1,400	0	0.0%
			<u>8,600</u>	<u>8,600</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>51,590</b>	<b>50,240</b>	<b>(1,350)</b>	<b>-2.6%</b>
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		47,590	33,400	(14,190)	-29.8%
Internal Service Charges	FLEET SERVICES		14,570	24,680	10,110	69.4%
Internal Service Charges	DUPLICATING		890	18,150	17,260	1939.3%
Internal Service Charges	TELECOMMUNICATIONS		2,130	2,490	360	16.9%
Internal Service Charges	MAIL & MOBILE SERVICES		6,250	6,110	(140)	-2.2%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		48,240	53,450	5,210	10.8%
Internal Service Charges	INSURANCE					
	General Liability Insurance		49,220	62,970	13,750	27.9%
	Property Insurance		7,560	5,210	(2,350)	-31.1%
			<u>56,780</u>	<u>68,180</u>	<u>11,400</u>	<u>20.1%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CODE COMPLIANCE**

FUND: 1001

COST CENTER: CC\_250

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>176,450</b>	<b>206,460</b>	30,010	17.0%
	<b>SUBTOTAL, CODE COMPLIANCE</b>		<b>1,230,800</b>	<b>1,332,070</b>	101,270	8.2%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Wastewater		(44,990)	(96,590)	(51,600)	114.7%
	Water		(44,990)	(96,590)	(51,600)	114.7%
			<u>(89,980)</u>	<u>(193,180)</u>	<u>(103,200)</u>	<u>114.7%</u>
	<b>TOTAL, CODE COMPLIANCE</b>		<b>\$1,140,820</b>	<b>\$1,138,890</b>	(\$1,930)	-0.2%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BUILDING**

FUND: 1001  
 COST CENTER: CC\_300

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Building Official		\$171,100	\$171,100	\$0	0.0%
	1 Assistant Building Official		98,000	115,000	17,000	17.3%
	1 Building Inspection Supervisor		107,650	113,030	5,380	5.0%
	3 Building Inspector I/Is		272,050	285,320	13,270	4.9%
	1 Building Inspector I/II	<i>Measure I - New</i>				
	2 Building Permit Technicians II/III		134,270	145,200	10,930	8.1%
	1 Plans Examiner I		81,210	82,190	980	1.2%
	1 Plans Examiner I/II	<i>Measure I - New</i>				
	1 Senior Administrative Assistant		48,430	50,130	1,700	3.5%
	Bilingual Pay		1,950	0	(1,950)	-100.0%
	Certification Pay		7,500	7,500	0	0.0%
	12		922,160	969,470	47,310	5.1%
Personnel Services	TEMPORARY PART-TIME					
	Temporary Part-Time		0	23,000	23,000	100.0%
Personnel Services	OVERTIME					
	Miscellaneous Overtime		1,600	1,600	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		26,550	27,990	1,440	5.4%
Personnel Services	PERS-NORMAL COST		105,420	104,180	(1,240)	-1.2%
Personnel Services	PERS-UNFUNDED LIABILITY		292,690	332,290	39,600	13.5%
Personnel Services	MEDICAL		106,140	96,730	(9,410)	-8.9%
Personnel Services	WORKERS' COMPENSATION		14,500	15,260	760	5.2%
Personnel Services	FLEXIBLE BENEFITS		19,190	20,150	960	5.0%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>1,488,250</b>	<b>1,590,670</b>	102,420	6.9%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Building Code Books and Reference Materials		3,000	10,000	7,000	233.3%
	Disaster Damage Assessment Supplies		500	500	0	0.0%
	General Office Supplies		5,200	5,200	0	0.0%
	International Building Safety Week		300	300	0	0.0%
			9,000	16,000	7,000	77.8%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**BUILDING**

**FUND: 1001**  
**COST CENTER: CC\_300**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Supplies	MINOR OFFICE EQUIPMENT					
	iPads/Docking Stations		2,000	2,000	0	0.0%
	Workstation Improvements		1,800	1,800	0	0.0%
			<u>3,800</u>	<u>3,800</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Computer/Monitor Repair Maintenance		2,500	2,500	0	0.0%
	Laser Printer & Color Printer Maintenance		800	800	0	0.0%
			<u>3,300</u>	<u>3,300</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Esgil/Plan Check,General		585,000	585,000	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	CasP Training & Testing		500	5,000	4,500	900.0%
	Other Training		7,200	7,200	0	0.0%
	Seminars, Conferences, Workshops		4,950	4,950	0	0.0%
			<u>12,650</u>	<u>17,150</u>	<u>4,500</u>	<u>35.6%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	CALBO Annual Membership		370	370	0	0.0%
	IAPMO membership		290	350	60	20.7%
	ICC Annual Memberships (includes Local Chapter)		540	380	(160)	-29.6%
	NFPA membership		180	450	270	150.0%
	Trade Publications		170	0	(170)	-100.0%
	Upcodes		400	400	0	0.0%
			<u>1,950</u>	<u>1,950</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	Correction Notices, Stop Work, Etc.		1,500	1,500	0	0.0%
Other Operating Expenses	SOFTWARE					
	ProjectDox Annual Maintenance (AVOLVE)		0	100,000	100,000	100.0%
Utilities	OTHER TELEPHONE					
	Cellular Phone Service (6 Phones @ \$50/month)		3,600	3,600	0	0.0%
	Ipad Service (4 ipads @ \$20/month)		950	950	0	0.0%
			<u>4,550</u>	<u>4,550</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>621,750</b>	<b>733,250</b>	111,500	17.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BUILDING**

FUND: 1001

COST CENTER: CC\_300

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		55,220	61,670	6,450	11.7%
Internal Service Charges	FLEET SERVICES		17,250	20,410	3,160	18.3%
Internal Service Charges	DUPLICATING		4,530	7,950	3,420	75.5%
Internal Service Charges	TELECOMMUNICATIONS		2,810	3,280	470	16.7%
Internal Service Charges	MAIL & MOBILE SERVICES		5,960	4,020	(1,940)	-32.6%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		32,970	39,600	6,630	20.1%
Internal Service Charges	INSURANCE					
	General Liability Insurance		37,150	40,470	3,320	8.9%
	Property Insurance		8,920	9,580	660	7.4%
			<u>46,070</u>	<u>50,050</u>	<u>3,980</u>	<u>8.6%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>164,810</b>	<b>186,980</b>	22,170	13.5%
	<b>SUBTOTAL, BUILDING</b>		<b>2,274,810</b>	<b>2,510,900</b>	236,090	10.4%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Wastewater		(134,560)	(157,940)	(23,380)	17.4%
	Water		(134,560)	(157,940)	(23,380)	17.4%
			<u>(269,120)</u>	<u>(315,880)</u>	<u>(46,760)</u>	<u>17.4%</u>
	<b>TOTAL, BUILDING</b>		<b>\$2,005,690</b>	<b>\$2,195,020</b>	\$189,330	9.4%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ENGINEERING**

FUND: 1001

COST CENTER: CC\_402

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 City Engineer		\$197,100	\$175,000	(\$22,100)	-11.2%
	1 Assistant City Engineer		163,330	163,330	0	0.0%
	1 Administrative Coordinator		65,140	70,080	4,940	7.6%
	4 Associate Engineers		438,570	438,510	(60)	0.0%
	1 City Traffic Engineer		133,250	139,810	6,560	4.9%
	1 Design & Construction Projects Manager		97,100	110,340	13,240	13.6%
	1 Engineer I/II		74,570	86,250	11,680	15.7%
	1 Engineer I/II	<i>Measure I - New</i>				
	1 Engineer Technician I/II		77,280	80,140	2,860	3.7%
	2 Engineering Managers		293,440	310,130	16,690	100.0%
	2 Engineering Permit Technicians I/II		120,210	131,780	11,570	9.6%
	4 Field Engineering Inspector I/II		332,560	341,500	8,940	2.7%
	1 Field Engineering Inspector I/II	<i>Measure I - New</i>				
	1 Field Engineering Supervisor		96,510	104,620	8,110	8.4%
	1 Management Analyst II		81,000	81,000	0	0.0%
	1 Principal Engineer (underfilled as Engineer I)		128,930	112,420	(16,510)	-12.8%
	4 Project Managers		460,320	462,860	2,540	100.0%
	1 Project Manager - Traffic Engineering	<i>Measure I - New</i>				
	1 Senior Administrative Assistant		41,170	64,130	22,960	55.8%
	1 Senior Administrative Assistant	<i>Measure I - CC 02.19.25</i>				
	Bilingual Pay		7,150	5,850	(1,300)	-18.2%
	<u>31</u>		<u>2,807,630</u>	<u>2,877,750</u>	<u>70,120</u>	<u>2.5%</u>
Personnel Services	TEMPORARY PART-TIME					
	2 Department Specialists		45,950	23,000	(22,950)	-49.9%
	<u>1 Intern</u>		<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>100.0%</u>
	<u>3</u>		<u>55,950</u>	<u>33,000</u>	<u>(22,950)</u>	<u>-41.0%</u>
Personnel Services	OVERTIME					
	Miscellaneous Overtime		50,000	50,000	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		80,410	77,560	(2,850)	-3.5%
Personnel Services	PERS-NORMAL COST		323,450	311,020	(12,430)	-3.8%
Personnel Services	PERS-UNFUNDED LIABILITY		926,970	992,020	65,050	7.0%
Personnel Services	MEDICAL		249,590	341,030	91,440	36.6%
Personnel Services	WORKERS' COMPENSATION		57,270	58,810	1,540	2.7%
Personnel Services	FLEXIBLE BENEFITS		95,190	96,820	1,630	1.7%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>4,646,460</b>	<b>4,838,010</b>	191,550	4.1%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**ENGINEERING**

**FUND: 1001**

**COST CENTER: CC\_402**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Consultant Services for Land Development Projects		250,000	250,000	0	0.0%
	Engineering Services		73,500	76,500	3,000	4.1%
	Laboratory Soil Testing		3,000	0	(3,000)	-100.0%
	RAMS Annual Maintenance to SANDAG		11,000	14,000	3,000	27.3%
	SANDAG Traffic Model		1,500	1,500	0	0.0%
	Survey Services		23,780	23,780	0	0.0%
	Traffic Counts		3,000	0	(3,000)	-100.0%
			<u>365,780</u>	<u>365,780</u>	<u>0</u>	<u>0.0%</u>
Supplies	MINOR OFFICE EQUIPMENT					
	Ergonomic Studies/Supplies		1,500	1,500	0	0.0%
	Laptop Replacement		4,000	4,000	0	0.0%
			<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>0.0%</u>
Supplies	OFFICE/OPERATING SUPPLIES					
	Bond Paper/Mylar Rolls (Design)		1,000	1,000	0	0.0%
	Field Engineering Uniforms		2,500	2,500	0	0.0%
	General Office Supplies		4,200	4,200	0	0.0%
	Imaging Fees (Office)		1,500	1,500	0	0.0%
	LMD Supplies		500	500	0	0.0%
	Mylars and Mylar Storage		500	500	0	0.0%
	Personal Computer Supplies		3,000	3,000	0	0.0%
	Plotter Supplies (Paper/Pens)		1,500	1,500	0	0.0%
	Printer Paper		1,250	1,250	0	0.0%
	Printer Toner		1,000	1,000	0	0.0%
	Safety Items		500	500	0	0.0%
	Small Tools/Field Office		1,000	1,000	0	0.0%
	Transportation & Community Safety Commission		500	500	0	0.0%
			<u>18,950</u>	<u>18,950</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Office Equipment		2,500	1,500	(1,000)	-40.0%
	PC Repairs		800	500	(300)	-37.5%
	Printer/Plotter Service Contract		1,420	1,000	(420)	-29.6%
	Survey Equipment Maintenance		850	0	(850)	-100.0%
			<u>5,570</u>	<u>3,000</u>	<u>(2,570)</u>	<u>-46.1%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Trainings		0	2,570	2,570	100.0%
	Seminars, Conferences, Workshops		4,560	7,500	2,940	64.5%
			<u>4,560</u>	<u>10,070</u>	<u>5,510</u>	<u>120.8%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ENGINEERING**

FUND: 1001

COST CENTER: CC\_402

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		1,000	1,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	American Public Works Association (10)		2,500	3,000	500	20.0%
	APA Dues		800	1,000	200	25.0%
			<u>3,300</u>	<u>4,000</u>	<u>700</u>	<u>21.2%</u>
Other Operating Expenses	OTHER DUPLICATING					
	Grant Application Copying		1,000	0	(1,000)	-100.0%
	Outside Copying		500	500	0	0.0%
			<u>1,500</u>	<u>500</u>	<u>(1,000)</u>	<u>-66.7%</u>
Other Operating Expenses	OTHER EXPENSES					
	Advertising and Recording Fees		200	200	0	0.0%
	Professional Registration Fees		1,620	1,620	0	0.0%
			<u>1,820</u>	<u>1,820</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE					
	5 Adobe Acrobat Licenses		2,500	2,500	0	0.0%
	Traffic Parts for DLT Solutions & Departmental Software		2,100	2,100	0	0.0%
			<u>4,600</u>	<u>4,600</u>	<u>0</u>	<u>0.0%</u>
Utilities	OTHER TELEPHONE					
	Mobile Telephone (19 Phones @ \$50/month)		11,400	11,400	0	0.0%
	Aircards for field ipads/computers (2 @ \$20/month)		480	480	0	0.0%
	Cell phone Replacements		9,670	9,600	(70)	-0.7%
			<u>21,550</u>	<u>21,480</u>	<u>(70)</u>	<u>-0.3%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>434,130</b>	<b>436,700</b>	2,570	0.6%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		226,010	192,760	(33,250)	-14.7%
Internal Service Charges	FLEET SERVICES		26,660	38,510	11,850	44.4%
Internal Service Charges	DUPLICATING		14,100	30,060	15,960	113.2%
Internal Service Charges	TELECOMMUNICATIONS		74,820	80,320	5,500	7.4%
Internal Service Charges	MAIL & MOBILE SERVICES		2,370	3,740	1,370	57.8%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		108,920	102,030	(6,890)	-6.3%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ENGINEERING**

FUND: 1001

COST CENTER: CC\_402

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
Internal Service Charges	INSURANCE					
	General Liability Insurance		127,140	95,290	(31,850)	-25.1%
	Property Insurance		38,390	31,940	(6,450)	-16.8%
			<u>165,530</u>	<u>127,230</u>	<u>(38,300)</u>	<u>-23.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>618,410</b>	<b>574,650</b>	(43,760)	-7.1%
	<b>SUBTOTAL, ENGINEERING</b>		<b>5,699,000</b>	<b>5,849,360</b>	150,360	2.6%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED OUT					
	Environmental Programs		(354,400)	(346,250)	8,150	-2.3%
	Landscape Maintenance District		(148,470)	(126,450)	22,020	-14.8%
	Wastewater		(163,580)	(183,090)	(19,510)	11.9%
	Water		(141,950)	(189,220)	(47,270)	33.3%
	Capital Improvement Projects - Time Entry		(1,917,500)	(1,318,640)	598,860	-31.2%
			<u>(2,725,900)</u>	<u>(2,163,650)</u>	<u>562,250</u>	<u>-20.6%</u>
	<b>TOTAL, ENGINEERING</b>		<b>\$2,973,100</b>	<b>\$3,685,710</b>	\$712,610	24.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**STREETS MAINTENANCE**

FUND: 1001  
 COST CENTER: CC\_403

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Director of Public Works		\$181,750	\$199,930	\$18,180	10.0%
	1 Assistant Director of Public Works		141,230	148,290	7,060	5.0%
	1 Administrative Coordinator		61,410	61,150	(260)	-0.4%
	5 Electricians - Streets		360,760	370,850	10,090	2.8%
	4 Lead Maintenance Technicians		319,510	329,950	10,440	3.3%
	21 Maintenance Technicians I/II		1,175,920	1,192,310	16,390	1.4%
	2 Maintenance Technicians I/II (COPPS)	<i>Measure I</i>	320,380		(320,380)	-100.0%
	1 Management Analyst I/II		69,020	72,480	3,460	5.0%
	1 Public Works Manager		110,540	110,540	0	0.0%
	2 Public Works Supervisors		199,890	199,890	0	0.0%
	3 Senior Administrative Assistants		139,760	145,610	5,850	4.2%
	11 Senior Maintenance Technicians		750,920	750,470	(450)	-0.1%
	Bilingual Pay		13,650	10,400	(3,250)	-23.8%
	Crew Leader Pay		4,000	4,000	0	0.0%
	<u>53</u>		<u>3,848,740</u>	<u>3,595,870</u>	<u>(252,870)</u>	<u>-6.6%</u>
Personnel Services	TEMPORARY PART-TIME					
	Temporary Part-Time - PARS		198,840	223,080	24,240	12.2%
	Temporary Part-Time - PERS		222,770	254,180	31,410	14.1%
			<u>421,610</u>	<u>477,260</u>	<u>55,650</u>	<u>13.2%</u>
Personnel Services	OVERTIME					
	Overtime		335,540	335,540	0	0.0%
	Standby Pay		65,900	65,900	0	0.0%
			<u>401,440</u>	<u>401,440</u>	<u>0</u>	<u>0.0%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		132,200	135,580	3,380	2.6%
Personnel Services	PERS-NORMAL COST		404,560	398,810	(5,750)	-1.4%
Personnel Services	PERS-UNFUNDED LIABILITY		1,214,310	1,237,100	22,790	1.9%
Personnel Services	MEDICAL		504,770	493,690	(11,080)	-2.2%
Personnel Services	WORKERS' COMPENSATION		192,040	194,880	2,840	1.5%
Personnel Services	FLEXIBLE BENEFITS		43,730	44,370	640	1.5%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>7,163,400</b>	<b>6,979,000</b>	<b>(184,400)</b>	<b>-2.6%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**STREETS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_403

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Blowers		1,650	1,650	0	0.0%
	Building Maintenance		6,500	6,500	0	0.0%
	Bus Stop Maintenance Supplies		12,770	12,770	0	0.0%
	Chainsaws		1,350	1,350	0	0.0%
	City Appearance/Re-vegetation		30,000	30,000	0	0.0%
	City Owned Property Maintenance		10,000	10,000	0	0.0%
	Concrete - Curb, Gutter, Sidewalk & Misc. Concrete Repairs		85,000	85,000	0	0.0%
	Drainage Supplies - Construction Repair/Replacement		30,000	30,000	0	0.0%
	Drainage Supplies - Gap Vax Supplies		7,500	7,500	0	0.0%
	Electrical Supplies - Street Lighting/Electrical Repairs/Bulbs		225,000	225,000	0	0.0%
	General Office Supplies		5,000	5,000	0	0.0%
	Graffiti Eradication Supplies		57,500	57,500	0	0.0%
	Hot/Cold Mix Asphalt		120,000	120,000	0	0.0%
	Misc. Hand Tools		3,000	3,000	0	0.0%
	Pole saw		2,040	2,040	0	0.0%
	Property Damage Contingency		16,000	16,000	0	0.0%
	Push Mower		1,200	1,200	0	0.0%
	Safety Supplies - Personal Protection Equipment		30,000	30,000	0	0.0%
	Small/Hand Tool Repair/Replacement		7,500	7,500	0	0.0%
	Street Cleaning Supplies		20,000	20,000	0	0.0%
	Street Maintenance Supplies		20,000	20,000	0	0.0%
	Street Marking/Painting Supplies		40,000	40,000	0	0.0%
	Street Right-of-Way Maintenance		40,000	40,000	0	0.0%
	Street Signage - Installation/Replacement		40,000	40,000	0	0.0%
	Sweeper Brooms		41,600	41,600	0	0.0%
	Traffic Safety Supplies - Traffic Control Equip Replacement		20,000	20,000	0	0.0%
	Traffic Signal Maintenance		335,120	335,120	0	0.0%
	Unanticipated Projects - Equipment Repair		10,000	10,000	0	0.0%
	Weed Whips		1,800	1,800	0	0.0%
			<u>1,220,530</u>	<u>1,220,530</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	AUTO ALLOWANCE					
	Director of Public Works		5,100	5,100	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Office Equipment		2,000	2,000	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**STREETS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_403

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Caltrans/Signal Maintenance		120,000	120,000	0	0.0%
	Electric Maintenance - Setting TS & SL Poles		38,860	38,860	0	0.0%
	Goldspotted Oak Borer Management-Daley Ranch		30,000	30,000	0	0.0%
	Pest Control		15,000	15,000	0	0.0%
	Printer Service		430	430	0	0.0%
	Security Systems		850	850	0	0.0%
	Sprinter Bike Trail Maintenance		5,590	5,590	0	0.0%
	Storm Drain Repair & Maintenance		5,000	5,000	0	0.0%
	Street Tree Maintenance		25,000	25,000	0	0.0%
	Sweeping		50,000	50,000	0	0.0%
	Underground Service Alert		10,000	10,000	0	0.0%
	Uniforms		11,050	11,050	0	0.0%
			<u>311,780</u>	<u>311,780</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		5,000	5,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Mileage Reimbursement		1,500	1,500	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Miscellaneous Publications		5,000	5,000	0	0.0%
Other Operating Expenses	OTHER DUPLICATING					
	Other Duplicating		500	500	0	0.0%
Other Operating Expenses	OTHER EXPENSES					
	Landscape Maintenance District Assessment		5,900	5,900	0	0.0%
	Miscellaneous Equipment (previously Rent 5180)		20,000	20,000	0	0.0%
	MOU After Hour Meals		10,000	10,000	0	0.0%
			<u>35,900</u>	<u>35,900</u>	<u>0</u>	<u>0.0%</u>
Utilities	UTILITIES					
	San Diego Gas & Electric		1,515,800	1,515,800	0	0.0%
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I</i>	0	0	0	100.0%
	Water Service-Other Agencies		65,000	65,000	0	0.0%
			<u>65,000</u>	<u>65,000</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**STREETS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_403

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	OTHER TELEPHONE					
	Cellular Phone Expenses (66 phones @ \$50/month)		28,800	39,600	10,800	37.5%
	Aircards for Field Equipment (Ipads, Laptops, etc)		6,300	6,300	0	0.0%
	Cell Phone Replacement Costs		4,500	4,500	0	0.0%
			<u>39,600</u>	<u>50,400</u>	<u>10,800</u>	<u>27.3%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>3,207,710</b>	<b>3,218,510</b>	10,800	0.3%
<b>CAPITAL OUTLAY</b>						
Capital Outlay	OTHER CAPITAL OUTLAY					
	Asphalt Roller ( R )		0	90,000	90,000	100.0%
	Enclosed Skip Loader ( R )		0	130,000	130,000	100.0%
	Mini Excavator ( R )		140,000	0	(140,000)	-100.0%
	Thermoplastic Melting Pots ( R )		0	80,000	80,000	100.0%
	Water Truck ( R )		160,000	0	(160,000)	-100.0%
			<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>		<b>300,000</b>	<b>300,000</b>	0	0.0%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		78,820	133,300	54,480	69.1%
Internal Service Charges	WAREHOUSE		14,790	14,790	0	0.0%
Internal Service Charges	FLEET SERVICES		715,990	785,660	69,670	9.7%
Internal Service Charges	DUPLICATING		1,190	2,910	1,720	144.5%
Internal Service Charges	TELECOMMUNICATIONS		7,310	9,650	2,340	32.0%
Internal Service Charges	MAIL & MOBILE SERVICES		6,050	6,520	470	7.8%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		89,520	126,690	37,170	41.5%
Internal Service Charges	INSURANCE					
	General Liability Insurance		702,940	615,210	(87,730)	-12.5%
	Property Insurance		39,800	8,930	(30,870)	-77.6%
			<u>742,740</u>	<u>624,140</u>	<u>(118,600)</u>	<u>-16.0%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>1,656,410</b>	<b>1,703,660</b>	47,250	2.9%
	<b>SUBTOTAL, MAINTENANCE/STREETS</b>		<b>12,327,520</b>	<b>12,201,170</b>	(126,350)	-1.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**STREETS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_403

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED IN					
	Radio Communications		14,520	13,020	(1,500)	-10.3%
	Risk Management		5,620	6,310	690	12.3%
			<u>20,140</u>	<u>19,330</u>	<u>(810)</u>	<u>-4.0%</u>
Administrative Expenses	ALLOCATED OUT					
	Building Maintenance		(50,850)	(57,970)	(7,120)	14.0%
	Environmental Programs		(74,140)	(52,370)	21,770	-29.4%
	Fleet		(50,850)	(78,310)	(27,460)	54.0%
	Vehicle Parking District		(68,040)	(52,370)	15,670	-23.0%
	Wastewater		(132,220)	(70,040)	62,180	-47.0%
	Water		(431,330)	(137,610)	293,720	-68.1%
	Capital Improvement Projects		(1,450,070)	(455,260)	994,810	-68.6%
	Capital Improvement Projects-Fleet		(489,270)	(1,435,200)	(945,930)	193.3%
			<u>(2,746,770)</u>	<u>(2,339,130)</u>	<u>407,640</u>	<u>-14.8%</u>
	<b>TOTAL, MAINTENANCE/STREETS</b>		<b>\$9,600,890</b>	<b>\$9,881,370</b>	<b>\$280,480</b>	<b>2.9%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PARKS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_103

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Public Works Manager		\$105,280	\$110,540	5,260	5.0%
	5 Lead Maintenance Technicians		396,050	405,630	9,580	2.4%
	15 Maintenance Technicians I/II		849,540	866,580	17,040	2.0%
	2 Public Works Supervisors		190,290	190,290	0	0.0%
	3 Senior Maintenance Technicians		202,060	212,540	10,480	5.2%
	Bilingual Pay		8,450	10,400	1,950	23.1%
	<u>26</u>		<u>1,751,670</u>	<u>1,795,980</u>	<u>44,310</u>	<u>2.5%</u>
Personnel Services	TEMPORARY PART-TIME					
	1 Pool Maintenance - PERS		24,860	27,880	3,020	12.1%
	<u>6</u> Maintenance Specialist Trainees		<u>99,420</u>	<u>111,530</u>	<u>12,110</u>	<u>12.2%</u>
	<u>7</u>		<u>124,280</u>	<u>139,410</u>	<u>15,130</u>	<u>12.2%</u>
Personnel Services	OVERTIME					
	Overtime		204,420	204,420	0	0.0%
EMPLOYEE OVERHEAD:						
Personnel Services	OTHER EMPLOYEE OVERHEAD		64,840	65,350	510	0.8%
Personnel Services	PERS-NORMAL COST		184,960	182,460	(2,500)	-1.4%
Personnel Services	PERS-UNFUNDED LIABILITY		602,410	616,790	14,380	2.4%
Personnel Services	MEDICAL		265,600	267,550	1,950	0.7%
Personnel Services	WORKERS' COMPENSATION		126,300	110,310	(15,990)	-12.7%
Personnel Services	FLEXIBLE BENEFITS		10,900	11,110	210	1.9%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>3,335,380</b>	<b>3,393,380</b>	<b>58,000</b>	<b>1.7%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PARKS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_103

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Ball Field Fertilizer/Seed/Pesticides		10,000	10,000	0	0.0%
	Blowers		1,100	1,100	0	0.0%
	Chainsaws		900	900	0	0.0%
	City Appearance/Re-vegetation		10,000	10,000	0	0.0%
	Grounds Maintenance - Repairs (Other Than Irrigation)		34,000	34,000	0	0.0%
	Grounds Maintenance - Restroom Cleaning & Supplies		22,000	22,000	0	0.0%
	Grounds Maintenance - Tools & PPE		20,000	20,000	0	0.0%
	Irrigation Supplies		13,050	13,050	0	0.0%
	Misc. Hand Tools		2,000	2,000	0	0.0%
	Park Fertilizer/Pesticides/Supplies		20,000	20,000	0	0.0%
	Plant Material		10,000	10,000	0	0.0%
	Pole saw		1,360	1,360	0	0.0%
	Pool Chemicals		63,250	63,250	0	0.0%
	Pool Equipment Repairs & Maintenance		18,470	18,470	0	0.0%
	Push Mower		800	800	0	0.0%
	Recycled Water System Inspections		2,000	2,000	0	0.0%
	Weed Whips		1,200	1,200	0	0.0%
			230,130	230,130	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Pest Control		15,000	15,000	0	0.0%
	Play Structure Repairs		20,000	20,000	0	0.0%
	Pool Maintenance		20,000	30,000	10,000	50.0%
	Uniforms		6,000	6,000	0	0.0%
			61,000	71,000	10,000	16.4%
Other Operating Expenses	TRAINING AND MEETINGS					
	Required Continuing Education for Certifications		4,000	4,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	CA Parks/Recreation Society (CPRS)		280	280	0	0.0%
Other Operating Expenses	PERMITS					
	Hazmat Permits		880	880	0	0.0%
	Pesticide Applicators - License Fee		790	790	0	0.0%
	Pool Permits		2,200	2,200	0	0.0%
			3,870	3,870	0	0.0%
Other Operating Expenses	OTHER EXPENSES					
	Equipment Rental		5,300	5,300	0	0.0%
	MOU After Hour Meals		0	5,000	5,000	100.0%
			5,300	10,300	5,000	94.3%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PARKS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_103

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	UTILITIES					
	San Diego Gas & Electric		433,630	433,630	0	0.0%
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I</i>	0	0	0	100.0%
	Water Service-Other Agencies		20,000	20,000	0	0.0%
			<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>100.0%</u>
Utilities	OTHER TELEPHONE					
	Cell Phone Service (26 Phones @ \$50/Month)		8,400	15,600	7,200	85.7%
	1 Data Line		600	600	0	0.0%
	Cell Phone Replacement Cost		1,000	2,100	1,100	110.0%
			<u>10,000</u>	<u>18,300</u>	<u>8,300</u>	<u>83.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>768,210</b>	<b>791,510</b>	23,300	3.0%
<b>CAPITAL OUTLAY</b>						
Other Capital Outlay	OTHER CAPITAL OUTLAY					
	Vermeer Walk Behind Trencher		32,000	0	(32,000)	100.0%
	Washington Pool Heater Replacement		0	62,000	62,000	100.0%
			<u>32,000</u>	<u>62,000</u>	<u>30,000</u>	<u>93.8%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>		<b>32,000</b>	<b>62,000</b>	30,000	93.8%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		340,100	309,060	(31,040)	-9.1%
Internal Service Charges	WAREHOUSE		16,440	16,440	0	0.0%
Internal Service Charges	FLEET SERVICES		189,960	213,270	23,310	12.3%
Internal Service Charges	TELECOMMUNICATIONS		0	350	350	100.0%
Internal Service Charges	MAIL & MOBILE SERVICES		1,190	1,170	(20)	-1.7%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		7,140	30,980	23,840	333.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PARKS MAINTENANCE**

FUND: 1001

COST CENTER: CC\_103

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Internal Service Charges	INSURANCE					
	General Liability Insurance		207,020	354,100	147,080	71.0%
	Property Insurance		28,570	44,390	15,820	55.4%
			<u>235,590</u>	<u>398,490</u>	<u>162,900</u>	<u>69.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>790,420</b>	<b>969,760</b>	179,340	22.7%
	<b>SUBTOTAL, MAINTENANCE/PARKS</b>		<b>4,927,620</b>	<b>5,216,650</b>	289,030	5.9%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED IN					
	Radio Communications		1,610	1,640	30	1.9%
	Risk Management		5,620	6,310	690	12.3%
			<u>7,230</u>	<u>7,950</u>	<u>720</u>	<u>10.0%</u>
Administrative Expenses	ALLOCATED OUT					
	Environmental Programs		(33,180)	(33,500)	(320)	1.0%
	Landscape Maintenance District		(80,550)	(95,710)	(15,160)	18.8%
	Vehicle Parking District		(24,550)	(26,540)	(1,990)	8.1%
	Water		(112,010)	(117,380)	(5,370)	4.8%
	Wastewater		(117,760)	(119,520)	(1,760)	1.5%
	Capital Improvement Projects		(79,260)	(81,990)	(2,730)	3.4%
			<u>(447,310)</u>	<u>(474,640)</u>	<u>(27,330)</u>	<u>6.1%</u>
	<b>TOTAL, MAINTENANCE/PARKS</b>		<b>\$4,487,540</b>	<b>\$4,749,960</b>	\$262,420	5.8%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RADIO COMMUNICATIONS**

FUND: 1001  
 COST CENTER: CC\_404

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Maintenance of Radio Equipment	\$15,000	\$15,000	\$0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	RCS Operating Cost	244,880	263,890	19,010	7.8%
Utilities	UTILITIES				
	San Diego Gas & Electric	20,400	20,400	0	0.0%
Debt Service	LOAN PRINCIPAL EXPENSE				
	Regional Communications System Loan	273,080	280,700	7,620	2.8%
Debt Service	INTEREST EXPENSE				
	Regional Communications System Loan	15,450	7,840	(7,610)	-49.3%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>568,810</b>	<b>587,830</b>	19,020	3.3%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	5,060	1,150	(3,910)	-77.3%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>5,060</b>	<b>1,150</b>	(3,910)	-77.3%
	<b>SUBTOTAL, RADIO COMMUNICATIONS</b>	<b>573,870</b>	<b>588,980</b>	15,110	2.6%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RADIO COMMUNICATIONS**

FUND: 1001

COST CENTER: CC\_404

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Building Maintenance	(1,610)	(1,640)	(30)	1.9%
	Fire	(121,890)	(123,710)	(1,820)	1.5%
	Fleet Services	(2,410)	(2,460)	(50)	2.1%
	Lakes	(27,440)	(27,860)	(420)	1.5%
	Maintenance-Parks	(1,610)	(1,640)	(30)	1.9%
	Maintenance-Streets	(14,520)	(13,020)	1,500	-10.3%
	Police	(345,470)	(358,840)	(13,370)	3.9%
	Wastewater	(39,550)	(40,150)	(600)	1.5%
	Water	(19,370)	(19,660)	(290)	1.5%
		<u>(573,870)</u>	<u>(588,980)</u>	<u>(15,110)</u>	<u>2.6%</u>
	<b>TOTAL, RADIO COMMUNICATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**POLICE**

FUND: 1001  
 COST CENTER: CC\_500

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
1	Chief of Police		\$250,000	\$250,000	\$0	0.0%
	Assistant Director of Police Support		122,710	151,660	28,950	23.6%
1	Services					
4	Community Service Officers		244,160	251,410	7,250	3.0%
2	Criminal Intelligence Analysts		177,390	169,750	(7,640)	-4.3%
1	Criminal Intelligence Supervisor		114,660	118,890	4,230	3.7%
2	Customer Service Representative I/II		98,010	105,390	7,380	7.5%
1	Division Support Coordinator		56,170	56,750	580	1.0%
1	Forensic Services Supervisor		90,670	90,670	0	0.0%
1	Latent Print & Evidence Specialist		85,420	88,400	2,980	3.5%
1	Police Business Manager		92,480	92,480	0	100.0%
3	Police Captains		602,000	630,070	28,070	4.7%
7	Police Lieutenants		1,273,120	1,331,670	58,550	4.6%
121	Police Officers		15,267,060	14,320,930	(946,130)	-6.2%
7	Police Officers - COPPS	<i>Measure I</i>				
1	Police Program Coordinator		68,270	70,790	2,520	3.7%
1	Police Program Coordinator - STR	<i>Measure I - CC 02.19.25</i>				
2	Police Projects Specialists		129,050	128,490	(560)	-0.4%
1	Police Records Supervisor		66,110	61,150	(4,960)	-7.5%
6	Police Records Technicians		308,120	310,530	2,410	0.8%
23	Police Sergeants		3,763,880	3,937,490	173,610	4.6%
1	Police Support Services Manager		111,300	111,300	0	100.0%
1	Police Training Coordinator		65,140	70,080	4,940	7.6%
1	Property & Evidence Supervisor		74,370	67,450	(6,920)	-9.3%
1	Property & Evidence Technician I		44,480	47,770	3,290	7.4%
1	Public Safety Communications Manager		116,080	144,430	28,350	24.4%
23 24	Public Safety Dispatchers I/II		1,803,220	1,889,770	86,550	4.8%
5 4	Public Safety Shift Supervisors		374,360	407,780	33,420	8.9%
1	Senior Executive Assistant		89,790	92,930	3,140	3.5%
1	Senior Property Evidence Technician		56,900	58,130	1,230	2.2%
	Acting Pay		20,000	20,000	0	0.0%
	Bilingual Pay		159,450	162,200	2,750	1.7%
	Float Holiday Payoff		150,000	150,000	0	0.0%
	Holiday Pay		200,000	300,000	100,000	50.0%
	POST Increases		18,280	18,280	0	0.0%
	Shift Pay		42,400	42,400	0	0.0%
	Tactical Operations Pay		26,400	26,400	0	0.0%
<u>222</u>			<u>26,161,450</u>	<u>25,775,440</u>	<u>(386,010)</u>	<u>-1.5%</u>
Personnel Services	TEMPORARY PART-TIME					
5	Parking Attendants		82,580	82,580	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**POLICE**

**FUND: 1001  
COST CENTER: CC\_500**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
Personnel Services	OVERTIME					
	Bilingual Pay		25,000	35,000	10,000	40.0%
	Comp Time Contingency		80,000	90,000	10,000	12.5%
	Holiday Pay		350,000	450,000	100,000	28.6%
	Overtime - Canine Pay		103,490	125,000	21,510	20.8%
	Overtime - Court		118,000	118,000	0	0.0%
	Overtime - Emergency Operations		113,920	113,920	0	0.0%
	Overtime - Extended Day/Callback		551,980	800,000	248,020	44.9%
	Overtime - Motor Pay		98,270	98,270	0	0.0%
	Overtime - Task Force		44,000	44,000	0	0.0%
	Overtime - Training (Mandated)		227,120	600,000	372,880	164.2%
			<u>1,711,780</u>	<u>2,474,190</u>	<u>762,410</u>	<u>44.5%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		667,620	659,200	(8,420)	-1.3%
Personnel Services	PERS-NORMAL COST		5,012,940	4,930,560	(82,380)	-1.6%
Personnel Services	PERS-UNFUNDED LIABILITY		8,766,580	10,079,120	1,312,540	15.0%
Personnel Services	MEDICAL		2,746,100	2,680,050	(66,050)	-2.4%
Personnel Services	WORKERS' COMPENSATION		2,945,000	3,003,900	58,900	2.0%
Personnel Services	FLEXIBLE BENEFITS		184,160	182,790	(1,370)	-0.7%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>48,278,210</b>	<b>49,867,830</b>	1,589,620	3.3%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Operations Bureau - Canine		0	12,000	12,000	100.0%
	Operations Bureau - COPPS		0	11,000	11,000	100.0%
	Operations Bureau - Patrol		0	150,000	150,000	100.0%
	Operations Bureau - SWAT, ENT, MFF		0	6,000	6,000	100.0%
	Operations Bureau - Traffic		0	45,000	45,000	100.0%
	Operations Bureau - Volunteers, Cadets, Reserves		0	6,000	6,000	100.0%
	Investigations Bureau		0	97,000	97,000	100.0%
	Professional Standards and Development Bureau -		0		4,000	100.0%
	Recruitment and Hiring			4,000		
	Professional Standards and Development Bureau -		0		146,000	100.0%
	Training and Development			146,000		
	Support Services Bureau -		0		97,000	100.0%
	Business Division, Records, Evidence Mgmt			97,000		

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**POLICE**

**FUND: 1001**

**COST CENTER: CC\_500**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Supplies	OFFICE/OPERATING SUPPLIES					
	Support Services Bureau - Forensic Services/Crime Lab		0	26,000	26,000	100.0%
	Support Services Bureau - Public Safety Dispatch		0	294,630	294,630	100.0%
	Departmentwide		0	50,000	50,000	100.0%
	Uniform Allowance (Including Reserve Officers)		162,700	162,700	0	0.0%
	Canine Food and Supplies		6,000	0	(6,000)	-100.0%
	Computer Aided Dispatch Equipment		294,630	0	(294,630)	-100.0%
	Crime Lab Chemicals and Evidence Supplies		12,000	0	(12,000)	-100.0%
	General Office Supplies		28,000	0	(28,000)	-100.0%
	Patrol & Field Supplies		115,000	0	(115,000)	-100.0%
	Range Armory Class Supplies and Targets		10,000	0	(10,000)	-100.0%
			<u>628,330</u>	<u>1,107,330</u>	<u>479,000</u>	<u>76.2%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Animal Control Regulation Contract	<i>Measure I</i>	710,530	0	(710,530)	-100.0%
	ARJIS/eSUN/CAL-ID/CAD/RMS Contracts		743,540	743,540	0	0.0%
	Operations Bureau - Canine		0	60,000	60,000	100.0%
	Operations Bureau - COPPS		0	200,000	200,000	100.0%
	Operations Bureau - Patrol		0	170,000	170,000	100.0%
	Operations Bureau - SWAT, ENT, MFF		0	10,000	10,000	100.0%
	Operations Bureau - Traffic		0	30,000	30,000	100.0%
	Operations Bureau - Volunteers, Cadets, Reserves		0	5,000	5,000	100.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS (CONTINUED)					
	Investigations Bureau		0	220,000	220,000	100.0%
	Professional Standards and Development Bureau - Recruitment and Hiring		0	29,000	29,000	100.0%
	Professional Standards and Development Bureau - Training and Development		0	180,000	180,000	100.0%
	Support Services Bureau - Business Division, Records, Evidence Mgmt		0	50,000	50,000	100.0%
	Support Services Bureau - Forensic Services/Crime Lab		0	16,000	16,000	100.0%
	Support Services Bureau - Public Safety Dispatch		0	200,000	200,000	100.0%
	Departmentwide		0	330,000	330,000	100.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**POLICE**

**FUND: 1001**

**COST CENTER: CC\_500**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	Audio Visual Equipment Maintenance Contract		41,270	0	(41,270)	-100.0%
	Barcode Software Contract		27,000	0	(27,000)	-100.0%
	Biohazard Waste Disposal / Health Permits Contract		28,610	0	(28,610)	-100.0%
	Canine Boarding, Medical, and Training Services		20,550	0	(20,550)	-100.0%
	Child Abuse & Biological Lab Exam Services		50,000	0	(50,000)	-100.0%
	Community Access, Offender Watch and Online Crime Reports		13,000	0	(13,000)	-100.0%
	Community Outreach and Collaboration Services		2,820	0	(2,820)	-100.0%
	Crime Analysis Contracts		28,190	0	(28,190)	-100.0%
	DNA Test Services		5,000	0	(5,000)	-100.0%
	Fingerprint Fees Contract		35,600	0	(35,600)	-100.0%
	Graffiti Tracking Contract		12,000	0	(12,000)	-100.0%
	Investigative Fund		24,000	0	(24,000)	-100.0%
	Investigative Services and Contracts		77,790	0	(77,790)	-100.0%
	Officer Crisis and Reserve Psychological Services		9,000	0	(9,000)	-100.0%
	Operational Services (Prisoner Meals, FastTrack, Shipping, Shred)		22,630	0	(22,630)	-100.0%
	Parking Citation Contract		69,000	0	(69,000)	-100.0%
	Patrol Wireless and Command Vehicle Connectivity Services		121,040	0	(121,040)	-100.0%
	Pawn Tracking System Contract		10,590	0	(10,590)	-100.0%
	Range Services		19,400	0	(19,400)	-100.0%
	Simulator System Contract		24,000	0	(24,000)	-100.0%
	Vehicle Abatement Services		12,000	0	(12,000)	-100.0%
			<u>1,397,030</u>	<u>2,243,540</u>	<u>846,510</u>	<u>60.6%</u>
Supplies	SAFETY EQUIPMENT					
	Ammunition and Firearms Safety Equipment		110,000	180,000	70,000	63.6%
	Ballistic Safety Equipment		10,000	50,000	40,000	400.0%
	Police Safety Equipment		0	150,000	150,000	100.0%
	Body Worn Camera & Conducted Energy Weapons		428,320	428,320	0	0.0%
	Less Lethal Equipment		22,000	0	(22,000)	-100.0%
	Mobile Field Force & SWAT Specialty Equipment		18,630	0	(18,630)	-100.0%
	Safety and MOU Required Equipment		154,500	0	(154,500)	-100.0%
	Traffic Safety Equipment		6,200	0	(6,200)	-100.0%
			<u>749,650</u>	<u>808,320</u>	<u>58,670</u>	<u>7.8%</u>
Supplies	MINOR OFFICE EQUIPMENT					
	Computer Maintenance Supplies		10,000	0	(10,000)	-100.0%
	Desktop Computers		20,000	0	(20,000)	-100.0%
	Replacement Modems, Antennas, Cabling & UB Keys		15,000	0	(15,000)	-100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**POLICE**

FUND: 1001

COST CENTER: CC\_500

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	Police Computers and Supplies		0	25,000	25,000	100.0%
	Patrol Laptops		0	100,000	100,000	100.0%
			<u>45,000</u>	<u>125,000</u>	<u>80,000</u>	<u>177.8%</u>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**POLICE**

**FUND: 1001**

**COST CENTER: CC\_500**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Firearms and Range Maintenance		11,160	35,000	23,840	213.6%
	Radio Maintenance		10,000	10,000	0	0.0%
			<u>21,160</u>	<u>45,000</u>	<u>23,840</u>	<u>112.7%</u>
Other Operating Expenses	TRAINING AND MEETINGS					
	Operations Bureau - Canine		0	8,000	8,000	100.0%
	Operations Bureau - COPPS		0	10,000	10,000	100.0%
	Operations Bureau - Patrol		0	60,000	60,000	100.0%
	Operations Bureau - SWAT, ENT, MFF		0	12,000	12,000	100.0%
	Operations Bureau - Traffic		0	17,000	17,000	100.0%
	Operations Bureau - Volunteers, Cadets, Reserves		0	5,000	5,000	100.0%
	Investigations Bureau		0	32,000	32,000	100.0%
	Professional Standards and Development Bureau -				6,000	100.0%
	Recruitment and Hiring		0	6,000		
	Professional Standards and Development Bureau -				22,000	100.0%
	Training and Development		0	22,000		
	Support Services Bureau -				8,000	100.0%
	Business Division, Records, Evidence Mgmt		0	8,000		
	Support Services Bureau -				18,000	100.0%
	Forensic Services/Crime Lab		0	18,000		
	Support Services Bureau -				12,000	100.0%
	Public Safety Dispatch		0	12,000		
	Departmentwide		0	40,000	40,000	100.0%
	Seminars, Conferences, Workshops		100,000	0	(100,000)	-100.0%
			<u>100,000</u>	<u>250,000</u>	<u>150,000</u>	<u>150.0%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Police Association Dues & Subscriptions		12,180	12,180	0	0.0%
Other Operating Expenses	ADVERTISING AND PRINTING					
	Advertising and Printing		15,000	15,000	0	0.0%
Other Operating Expenses	TUITION					
	Operations Bureau - Canine		0	10,000	10,000	100.0%
	Operations Bureau - COPPS		0	3,000	3,000	100.0%
	Operations Bureau - Patrol		0	55,000	55,000	100.0%
	Operations Bureau - SWAT, ENT, MFF		0	3,000	3,000	100.0%
	Operations Bureau - Traffic		0	2,000	2,000	100.0%
	Operations Bureau - Volunteers, Cadets, Reserves		0	1,000	1,000	100.0%
	Investigations Bureau		0	20,000	20,000	100.0%
	Professional Standards and Development Bureau - Recruitment and Hiring		0	1,000	1,000	100.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**POLICE**

**FUND: 1001**

**COST CENTER: CC\_500**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	TUITION (CONTINUED)					
	Professional Standards and Development Bureau -				1,000	100.0%
	Training and Development		0	1,000		
	Support Services Bureau -				1,000	100.0%
	Business Division, Records, Evidence Mgmt		0	1,000		
	Support Services Bureau -				1,000	100.0%
	Forensic Services/Crime Lab		0	1,000		
	Support Services Bureau -				1,000	100.0%
	Public Safety Dispatch		0	1,000		
	Departmentwide		0	1,000	1,000	100.0%
	P.O.S.T. Training		75,000	0	(75,000)	-100.0%
			<u>75,000</u>	<u>100,000</u>	<u>25,000</u>	<u>33.3%</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT					
	Enforcement Mileage		1,500	1,500	0	0.0%
Other Operating Expenses	OTHER EXPENSE					
	Emergency Response Supplies		0	12,500	12,500	100.0%
	Volunteer and Employee Engagement		0	10,630	10,630	100.0%
	Community Events		0	25,000	25,000	100.0%
	Awards Dinner (Cadets)		1,600	0	(1,600)	-100.0%
	Chaplain's Program (Association Dues & Conferences)		2,000	0	(2,000)	-100.0%
	Emergency Operations Fund		500	0	(500)	-100.0%
	Employee Recognition		7,000	0	(7,000)	-100.0%
	Explorer/Cadet Program		6,800	0	(6,800)	-100.0%
	Generator Fuel (Traffic and Range)		5,000	0	(5,000)	-100.0%
	Reserve Program		2,000	0	(2,000)	-100.0%
	Seals, Lettering, Striping		15,000	0	(15,000)	-100.0%
	Special Events		4,000	0	(4,000)	-100.0%
	Volunteer Program		4,230	0	(4,230)	-100.0%
			<u>48,130</u>	<u>48,130</u>	<u>0</u>	<u>(7)</u>
Other Operating Expenses	SOFTWARE					
	CopWare/TMS (Training)		4,180	0	(4,180)	-100.0%
	Emergency Medical Interface License Fee		30,000	0	(30,000)	-100.0%
	Police and Investigative Software		0	180,500	180,500	100.0%
	Software Licensing		99,950	0	(99,950)	-100.0%
			<u>134,130</u>	<u>180,500</u>	<u>46,370</u>	<u>34.6%</u>
Insurance Premiums	OTHER INSURANCE					
	Miscellaneous		77,760	0	(77,760)	-100.0%
Utilities	UTILITIES					

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**POLICE**

FUND: 1001  
 COST CENTER: CC\_500

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	Miscellaneous		3,000	0	(3,000)	-100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**POLICE**

FUND: 1001  
 COST CENTER: CC\_500

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I</i>	0	0	0	100.0%
Utilities	OTHER TELEPHONE					
	3C Network Connection and Support		1,600	102,000	100,400	6275.0%
	CALNET 2 Line		10,510	0	(10,510)	-100.0%
	Cellular Phone Service		98,000	0	(98,000)	-100.0%
	LiveScan Phone Line		4,550	0	(4,550)	-100.0%
	Phone Installation & Replacements		6,000	0	(6,000)	-100.0%
	Police Network Service		0	90,000	90,000	100.0%
	SUN/CLETS		5,500	0	(5,500)	-100.0%
			<u>126,160</u>	<u>192,000</u>	<u>65,840</u>	<u>52.2%</u>
Rent	RENT					
	Building Lease - Range		7,940	7,940	0	0.0%
	Emergency Callout System		1,200	1,200	0	0.0%
			<u>9,140</u>	<u>9,140</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>3,443,170</b>	<b>5,137,640</b>	1,694,470	49.2%

**INTERNAL SERVICE CHARGES**

Internal Service Charges	BUILDING MAINTENANCE		1,561,900	1,571,200	9,300	0.6%
Internal Service Charges	FLEET SERVICES		1,439,760	1,335,760	(104,000)	-7.2%
Internal Service Charges	DUPLICATING		29,040	56,460	27,420	94.4%
Internal Service Charges	TELECOMMUNICATIONS		131,650	133,810	2,160	1.6%
Internal Service Charges	MAIL & MOBILE SERVICES		53,490	68,930	15,440	28.9%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		858,150	957,500	99,350	11.6%
Internal Service Charges	INSURANCE					
	General Liability Insurance		1,536,220	1,736,890	200,670	13.1%
	Property Insurance		210,750	179,290	(31,460)	-14.9%
			<u>1,746,970</u>	<u>1,916,180</u>	<u>169,210</u>	<u>9.7%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>5,820,960</b>	<b>6,039,840</b>	218,880	3.8%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**POLICE**

FUND: 1001  
 COST CENTER: CC\_500

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>SUBTOTAL, POLICE</b>		<b>57,542,340</b>	<b>61,045,310</b>	3,502,970	6.1%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED IN					
	Human Resources		50,000	50,000	0	0.0%
	Radio Communications		345,470	358,840	13,370	3.9%
			<u>395,470</u>	<u>408,840</u>	<u>13,370</u>	<u>3.4%</u>
	<b>TOTAL, POLICE</b>		<b>\$57,937,810</b>	<b>\$61,454,150</b>	\$3,516,340	6.1%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**FIRE**

**FUND: 1001**  
**COST CENTER: CC\_600**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	REGULAR FULL-TIME					
	1 Fire Chief		\$220,500	\$261,460	\$40,960	18.6%
	1 Deputy Fire Chief		198,530	213,670	15,140	7.6%
	1 Administrative Assistant	<i>Measure I - New</i>				
	1 Administrative Coordinator		65,140	69,700	4,560	7.0%
	1 EMS Program Coordinator		70,790	70,790	0	0.0%
	15 EMT/Paramedics		974,520	990,220	15,700	1.6%
	1 Fire Administrative Services Manager		90,280	90,280	0	0.0%
	3 Fire Battalion Chiefs		488,080	500,070	11,990	2.5%
	1 Fire Battalion Chief	<i>Measure I - New</i>				
	24 Fire Captains		3,434,960	3,616,810	181,850	5.3%
	1 Fire Division Chief		189,100	192,030	2,930	1.5%
	1 Fire Division Chief	<i>Measure I - New</i>				
	24 Fire Engineers		2,908,470	3,114,840	206,370	7.1%
	1 Fire Marshal		128,930	123,940	(4,990)	-3.9%
	1 Fire Permit Technician I		55,450	55,450	0	0.0%
	42 Firefighter/Paramedics		4,316,050	4,658,800	342,750	7.9%
	5 Fire Prevention Specialists I/II		395,410	407,280	11,870	3.0%
	Bilingual Pay		36,300	33,900	(2,400)	-6.6%
	Certification/Education Pay		46,400	43,000	(3,400)	-7.3%
	Holiday Pay		532,000	537,000	5,000	0.9%
	Longevity Stipend		79,000	50,000	(29,000)	-36.7%
	Paramedic Mentor/Preceptor Pay		20,000	20,000	0	0.0%
	Paramedic Recertification Pay		18,900	20,500	1,600	8.5%
	TOU Pay		5,400	5,400	0	0.0%
	<u>124</u>		<u>14,274,210</u>	<u>15,075,140</u>	<u>800,930</u>	<u>5.6%</u>
Personnel Services	REGULAR PART-TIME					
	4 2 Senior Administrative Assistant - Classified (.75)		32,420	67,010	34,590	100.0%
Personnel Services	TEMPORARY PART-TIME					
	4 2 Fire Service Officer		16,000	40,000	24,000	150.0%
Personnel Services	OVERTIME					
	Battalion Chief Non-Scheduled Hours		95,390	100,000	4,610	4.8%
	Constant-Staffing Program		3,166,000	3,166,000	0	0.0%
	Fire Suppression Compensatory Time Payoff		12,500	12,500	0	0.0%
	FLSA		400,850	412,700	11,850	3.0%
	Paramedic Program - Regular Overtime		60,700	60,700	0	0.0%
	Standby Pay		9,000	9,000	0	0.0%
			<u>3,744,440</u>	<u>3,760,900</u>	<u>16,460</u>	<u>0.4%</u>
<b>EMPLOYEE OVERHEAD:</b>						
Personnel Services	OTHER EMPLOYEE OVERHEAD		357,510	370,160	12,650	3.5%
Personnel Services	PERS-NORMAL COST		2,713,070	2,695,980	(17,090)	-0.6%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FIRE**

FUND: 1001

COST CENTER: CC\_600

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Personnel Services	PERS-UNFUNDED LIABILITY		4,792,750	5,522,720	729,970	15.2%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**FIRE**

**FUND: 1001  
COST CENTER: CC\_600**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Personnel Services	MEDICAL		1,519,160	1,714,430	195,270	12.9%
Personnel Services	WORKERS' COMPENSATION		713,140	755,670	42,530	6.0%
Personnel Services	FLEXIBLE BENEFITS		70,680	73,120	2,440	3.5%
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>28,233,380</b>	<b>30,075,130</b>	1,841,750	6.5%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Supplies	OFFICE/OPERATING SUPPLIES					
	Awards, Plaques & Volunteer Recognition/Badges		3,500	3,500	0	0.0%
	Building & Grounds Maintenance Supplies		5,000	5,000	0	0.0%
	Chaplain Program		500	500	0	0.0%
	EMS Durable Supplies		5,000	5,000	0	0.0%
	EMS Supplies		370,000	425,000	55,000	14.9%
	Explorer Program		2,000	2,000	0	0.0%
	Fire Prevention/Investigation Supplies		5,500	5,500	0	0.0%
	Honor Guard Program		500	500	0	0.0%
	Leadership Development Supplies		1,000	1,000	0	0.0%
	Office Supplies		9,000	9,000	0	0.0%
	Oxygen and Related Supplies		32,000	35,000	3,000	9.4%
	Pharmaceutical Supplies		88,000	88,000	0	0.0%
	Replacement Uniforms (Part-Time Employees)		500	500	0	0.0%
	Station Supplies		50,000	50,000	0	0.0%
	Training Props and Materials		10,000	10,000	0	0.0%
	Uniform Allowance		91,630	91,630	0	0.0%
	Volunteer Program		3,000	3,000	0	0.0%
			<u>677,130</u>	<u>735,130</u>	58,000	8.6%
Supplies	SAFETY EQUIPMENT					
	Communication Equipment		20,000	20,000	0	0.0%
	Fire Engine Equipment		24,000	24,000	0	0.0%
	Fire Hose		45,000	45,000	0	0.0%
	Firefighting Foam		6,000	6,000	0	0.0%
	Personal Protective Equipment		160,000	160,000	0	0.0%
	Prevention Personal Protective Equipment		4,000	4,000	0	0.0%
	Rope Rescue Equipment		10,000	10,000	0	0.0%
	Safety Glasses		1,000	1,000	0	0.0%
	SCBA Equipment		10,000	10,000	0	0.0%
	TOU Equipment		2,500	2,500	0	0.0%
			<u>282,500</u>	<u>282,500</u>	0	0.0%
Supplies	MINOR OFFICE EQUIPMENT					
	Gym Equipment		5,000	5,000	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**FIRE**

**FUND: 1001  
COST CENTER: CC\_600**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Repairs and Maintenance	MISCELLANEOUS MOTIVE					
	FasTrak		300	300	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT					
	Annual Pax Contract Maintenance		500	500	0	0.0%
	Carpet Cleaning for Stations		16,000	16,000	0	0.0%
	Compressor Maintenance & Testing		3,500	3,500	0	0.0%
	EKG Battery Replacement		4,750	4,750	0	0.0%
	EKG Monitors Maintenance Agreement		13,000	18,000	5,000	38.5%
	Exhaust Removal System Maintenance		4,000	4,000	0	0.0%
	Gurney Maintenance Program		13,000	18,000	5,000	38.5%
	Hose & Ladder Testing		30,000	30,000	0	0.0%
	Paramedic Equipment Repair		1,000	1,000	0	0.0%
	SCBA Repair & Maintenance		15,000	15,000	0	0.0%
	Trailer Tower Pump Maintenance Service		13,000	13,000	0	0.0%
	Parts					
	Training Facility Maintenance		30,000	30,000	0	0.0%
			143,750	153,750	10,000	7.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Background Outsourcing		25,000	25,000	0	0.0%
	Controlled Substance Regulated Waste Contract		4,750	4,750	0	0.0%
	Cox Cable		180	180	0	0.0%
	EMS Medical Director Contract		19,000	19,000	0	0.0%
	Extinguisher Servicing		4,000	4,000	0	0.0%
	Extractor Maintenance Agreement		5,000	5,000	0	0.0%
	Firefighter Physical Contract		72,900	163,000	90,100	123.6%
	First Arriving Contract		7,400	7,400	0	0.0%
	First Responder Wellness App & Wellness Counseling		40,000	40,000	0	0.0%
	Haz Incident Response Team Program		169,960	169,960	0	0.0%
	NBS Consulting Contract		10,000	10,000	0	0.0%
	North Comm Membership	<i>Measure I</i>	287,700	0	(287,700)	-100.0%
	PP-GEMT IGT Program/Admin Fee		1,400,000	1,508,900	108,900	7.8%
	RMS - Target Solutions		9,700	9,700	0	0.0%
	Station Alerting System Maintenance Contract		43,000	43,000	0	0.0%
	Training Tower Inspection		5,500	5,500	0	0.0%
	Turnout Cleaning Inspection & Hydrostatic Testing		60,000	60,000	0	0.0%
	Unified Disaster Council Membership		4,600	4,600	0	0.0%
	Visual Edge - Printer Maintenance		0	1,200	1,200	100.0%
			2,168,690	2,081,190	(87,500)	-4.0%
Other Operating Expenses	TRAINING AND MEETINGS					
	Seminars, Conferences, Workshops		28,750	28,750	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**FIRE**

**FUND: 1001  
COST CENTER: CC\_600**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS					
	Fire Administration/Management Publications/Associations		2,200	2,200	0	0.0%
	Fire EMS Publications/Associations		250	250	0	0.0%
	Fire Prevention Code Books/Publications/Associations		7,500	7,500	0	0.0%
	Training Publications/Associations		750	750	0	0.0%
			<u>10,700</u>	<u>10,700</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	ADVERTISING AND PRINTING					
	Business Cards		500	500	0	0.0%
	Public Education Event Materials		5,500	5,500	0	100.0%
			<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	PERMITS					
	Station EPA Permit & Haz Facility Permits		5,700	5,700	0	0.0%
Other Operating Expenses	TUITION					
	Blue Card Accreditation for Trainers		4,000	4,000	0	0.0%
	Blue Card Training		2,000	2,000	0	0.0%
	Fire Prevention Classes		5,000	5,000	0	0.0%
	Rescue/Promotion Tuition Reimbursement		41,800	41,800	0	0.0%
	Tuition Palomar College Agreement		12,750	13,000	250	2.0%
			<u>65,550</u>	<u>65,800</u>	<u>250</u>	<u>0.4%</u>
Other Operating Expenses	OTHER EXPENSE					
	Advanced Cardiac Life Support Skills Testing		2,500	2,500	0	0.0%
	FF1 & FF2 Certification Fees		8,000	8,000	0	0.0%
	Paramedic Licensing & Re-accreditation Fees		11,000	11,000	0	0.0%
	Pre-Hospital Trauma Life Support (PHTLS)		1,000	1,000	0	0.0%
			<u>22,500</u>	<u>22,500</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE					
	Asset Management Software		23,000	13,000	(10,000)	-43.5%
	Avenza Pro Software Subscription		500	2,000	1,500	300.0%
	Constant Staffing Software Maintenance & Tech Support		14,500	14,500	0	0.0%
	EMS Analytics Software - Tableau		16,000	500	(15,500)	-96.9%
	FlowMSP Elite Preplans & HMx Haz Mat Data Base		0	14,000	14,000	100.0%
	MDM Licensing for Tablets & Devices		840	840	0	0.0%
	Tablet Command Software - Northcomm		25,000	25,000	0	0.0%
			<u>79,840</u>	<u>69,840</u>	<u>(10,000)</u>	<u>-12.5%</u>
Utilities	UTILITIES					
	San Diego Gas & Electric		345,000	375,000	30,000	8.7%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FIRE**

FUND: 1001  
 COST CENTER: CC\_600

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I</i>	0	0	0	100.0%
	Water Service-Other Agencies		7,900	10,000	2,100	26.6%
			<u>7,900</u>	<u>10,000</u>	<u>2,100</u>	<u>26.6%</u>
Utilities	OTHER TELEPHONE					
	Alerting System Connectivity - Northcomm		25,100	56,400	31,300	100.0%
	Cell Phone Replacements		3,000	3,000	0	0.0%
	Cellular Phones Monthly Service (74 cell phones)		26,800	26,800	0	0.0%
	EKG Connectivity		1,800	1,800	0	0.0%
	EMS Tablet		2,000	2,000	0	0.0%
			<u>58,700</u>	<u>90,000</u>	<u>31,300</u>	<u>53.3%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>3,908,010</b>	<b>3,942,160</b>	34,150	0.9%
<b>INTERNAL SERVICE CHARGES</b>						
Internal Service Charges	BUILDING MAINTENANCE		966,300	1,008,800	42,500	4.4%
Internal Service Charges	FLEET SERVICES		964,430	1,007,000	42,570	4.4%
Internal Service Charges	DUPLICATING		12,530	2,110	(10,420)	-83.2%
Internal Service Charges	TELECOMMUNICATIONS		51,850	55,360	3,510	6.8%
Internal Service Charges	MAIL & MOBILE SERVICES		15,740	14,210	(1,530)	-9.7%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION		283,500	313,650	30,150	10.6%
Internal Service Charges	INSURANCE					
	General Liability Insurance		504,040	536,190	32,150	6.4%
	Property Insurance		300,440	241,100	(59,340)	-19.8%
			<u>804,480</u>	<u>777,290</u>	<u>(27,190)</u>	<u>-3.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>		<b>3,098,830</b>	<b>3,178,420</b>	79,590	2.6%
	<b>SUBTOTAL, FIRE</b>		<b>35,240,220</b>	<b>37,195,710</b>	1,955,490	5.5%
<b>ADMINISTRATIVE EXPENSES</b>						
Administrative Expenses	ALLOCATED IN					
	Human Resources		50,000	50,000	0	0.0%
	Radio Communications		121,890	123,710	1,820	1.5%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FIRE**

FUND: 1001  
 COST CENTER: CC\_600

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
			171,890	173,710	1,820	1.1%
Administrative Expenses	ALLOCATED OUT					
	One Fire Station	<i>Measure I</i>	0	(2,349,020)	(2,349,020)	100.0%
	One Ambulance Service	<i>Measure I</i>	0	(1,269,600)	(1,269,600)	100.0%
			<b>0</b>	<b>(3,618,620)</b>	<b>(3,618,620)</b>	<b>100.0%</b>
	<b>TOTAL, FIRE</b>		<b>\$35,412,110</b>	<b>\$33,750,800</b>	<b>(\$1,661,310)</b>	<b>-4.7%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FIRE - EMERGENCY MANAGEMENT**

FUND: 1001  
 COST CENTER: CC\_601

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Emergency/Disaster Preparedness Manager	\$105,220	\$105,220	\$0	0.0%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	3,180	3,260	80	2.5%
Personnel Services	PERS-NORMAL COST	11,580	11,400	(180)	-1.6%
Personnel Services	PERS-UNFUNDED LIABILITY	35,640	36,350	710	2.0%
Personnel Services	WORKERS' COMPENSATION	1,040	1,090	50	4.8%
Personnel Services	FLEXIBLE BENEFITS	5,210	5,410	200	3.8%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>161,870</b>	<b>162,730</b>	860	0.5%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Community Emergency Response Team (CERT)	3,000	3,000	0	0.0%
	EOC Supplies	4,000	4,000	0	0.0%
	Miscellaneous Supplies	2,500	1,500	(1,000)	-40.0%
		<u>9,500</u>	<u>8,500</u>	<u>(1,000)</u>	<u>-10.5%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	2,000	3,000	1,000	50.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	100	100	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Dues & Subscriptions	700	1,000	300	42.9%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Event Materials	5,500	4,200	(1,300)	-23.6%
	Public Outreach	2,500	2,500	0	0.0%
	Publications	2,700	2,700	0	0.0%
		<u>10,700</u>	<u>9,400</u>	<u>(1,300)</u>	<u>-12.1%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FIRE - EMERGENCY MANAGEMENT**

FUND: 1001  
 COST CENTER: CC\_601

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	TUITION				
	Emergency Management Courses	750	1,750	1,000	133.3%
Other Operating Expenses	OTHER EXPENSE				
	Cox Cable Service	2,400	2,400	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular & EOC MiFi Access Point	2,100	2,100	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>28,250</b>	<b>28,250</b>	<b>0</b>	<b>0.0%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	0	4,570	4,570	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	39,950	44,440	4,490	11.2%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>39,950</b>	<b>49,010</b>	<b>9,060</b>	<b>22.7%</b>
	<b>TOTAL, FIRE/EMERGENCY MANAGEMENT</b>	<b>\$230,070</b>	<b>\$239,990</b>	<b>\$9,920</b>	<b>4.3%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**LIBRARY**

FUND: 1001

COST CENTER: CC\_104

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Library Systems & Services, LLC (LS&S)	\$0	\$0	\$0	0.0%
Utilities	UTILITIES				
	Gas/Electric	0	204,260	204,260	100.0%
Utilities	CITY WATER				
	Water and Wastewater Services	0	25,740	25,740	100.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>0</b>	<b>230,000</b>	230,000	100.0%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	202,300	231,480	29,180	14.4%
Internal Service Charges	DUPLICATING	43,450	27,320	(16,130)	-37.1%
Internal Service Charges	TELECOMMUNICATIONS	17,450	18,100	650	3.7%
Internal Service Charges	MAIL & MOBILE SERVICES	3,420	3,320	(100)	-2.9%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	163,530	192,870	29,340	17.9%
Internal Service Charges	INSURANCE				
	General Liability Insurance	17,560	2,680	(14,880)	-84.7%
	Property Insurance	96,260	101,590	5,330	5.5%
		<u>113,820</u>	<u>104,270</u>	<u>(9,550)</u>	<u>-8.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>543,970</b>	<b>577,360</b>	33,390	6.1%
	<b>TOTAL, LIBRARY</b>	<b>\$543,970</b>	<b>\$807,360</b>	\$263,390	48.4%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**NON-DEPARTMENTAL**

FUND: 1001  
 COST CENTER: CC\_701

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	Comp-Time Payoff Contingency	\$50,000	\$50,000	\$0	0.0%
	Retirement Contingency	214,810	214,810	0	0.0%
	Vacation Payoff Contingency	230,000	230,000	0	0.0%
		<u>494,810</u>	<u>494,810</u>	<u>0</u>	<u>0.0%</u>
Personnel Services	PERS-NORMAL COST				
	Replacement Benefit Costs for Retirees	200,000	200,000	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>694,810</b>	<b>694,810</b>	<b>0</b>	<b>0.0%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Cox Cable TV Services - Training Room 1	240	240	0	0.0%
Utilities	UTILITIES				
	SDG&E - Wireless Communication Equipment	750	750	0	0.0%
Other Operating Expenses	OTHER EXPENSE				
	LAFCO Fees	40,000	40,000	0	0.0%
	Property Tax Administration	135,000	135,000	0	0.0%
	San Dieguito River Park JPA	168,260	176,410	8,150	4.8%
		<u>343,260</u>	<u>351,410</u>	<u>8,150</u>	<u>2.4%</u>
Other Operating Expenses	SOFTWARE				
	Cityworks AMS/PLL - (25/25 share with Utilities)	233,630	232,000	(1,630)	-0.7%
	CivicPlus Website Services - (11/11 share with Utilities)	0	52,200	52,200	100.0%
	Origami Risk Management - (11/11 share with Utilities)	92,800	92,800	0	0.0%
	Placer.ai Software Subscription	34,000	39,360	5,360	15.8%
	Rimini Street - (11/11 share with Utilities)	157,000	0	(157,000)	-100.0%
	Vector Solutions - (11/11 share with Utilities)	0	13,900	13,900	100.0%
	Workday ERP Software - (11/11 share with Utilities)	376,710	426,030	49,320	13.1%
		<u>894,140</u>	<u>856,290</u>	<u>(37,850)</u>	<u>-4.2%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>1,238,390</b>	<b>1,208,690</b>	<b>(29,700)</b>	<b>-2.4%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	FLEET SERVICES	6,360	6,450	90	1.4%
Internal Service Charges	TELECOMMUNICATIONS	2,650	1,990	(660)	-24.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**NON-DEPARTMENTAL**

FUND: 1001

COST CENTER: CC\_701

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	64,470	46,330	(18,140)	-28.1%
Internal Service Charges	INSURANCE				
	General Liability Insurance	57,220	269,000	211,780	370.1%
	Property Insurance	440	460	20	4.5%
		<u>57,660</u>	<u>269,460</u>	<u>211,800</u>	<u>367.3%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>131,140</b>	<b>324,230</b>	193,090	147.2%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED OUT				
	Wastewater	(107,560)	(122,340)	(14,780)	13.7%
	Water	(109,680)	(122,340)	(12,660)	11.5%
		<u>(217,240)</u>	<u>(244,680)</u>	<u>(27,440)</u>	<u>12.6%</u>
Administrative Expenses	COST SAVINGS REDUCTION				
	Cost Savings Reduction	(1,000,000)	(1,000,000)	0	0.0%
	Cost Savings Contingency	400,000	400,000	0	0.0%
		<u>(600,000)</u>	<u>(600,000)</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, NON-DEPARTMENTAL</b>	<b>\$1,247,100</b>	<b>\$1,383,050</b>	\$135,950	10.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNITY RELATIONS**

FUND: 1001

COST CENTER: CC\_705

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>Program</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>						
Personnel Services	<i>Staff Time - Use Program Code</i>					
	Community Fireworks	<i>Community Event - 4th of July</i>	\$31,320	\$33,510	\$2,190	7.0%
	Cruisin' Grand	<i>Community Event - Cruisin' Grand</i>	46,400	40,000	(6,400)	-13.8%
	Christmas Parade	<i>Community Event - Christmas Parade</i>	21,000	22,500	1,500	7.1%
	Veteran's Day	<i>Community Event - Veteran's Day</i>	0	10,000	10,000	100.0%
			<hr/>	<hr/>	<hr/>	<hr/>
	<b>TOTAL, PERSONNEL SERVICES</b>		<b>98,720</b>	<b>106,010</b>	7,290	7.4%
<b>MAINTENANCE &amp; OPERATIONS</b>						
Professional Services	PROFESSIONAL SERVICES/CONTRACTS					
	Community Fireworks	<i>Community Event - 4th of July</i>	25,000	26,000	1,000	4.0%
	Cruisin' Grand	<i>Community Event - Cruisin' Grand</i>	84,000	65,000	(19,000)	-22.6%
	Christmas Parade	<i>Community Event - Christmas Parade</i>	0	20,000	20,000	100.0%
			<hr/>	<hr/>	<hr/>	<hr/>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>109,000</b>	<b>111,000</b>	<b>2,000</b>	1.8%
<b>TOTAL FUNDING BY EVENT</b>						
	Community Fireworks	<i>Community Event - 4th of July</i>	56,320	59,510	3,190	5.7%
	Cruisin' Grand	<i>Community Event - Cruisin' Grand</i>	130,400	105,000	(25,400)	-19.5%
	Christmas Parade	<i>Community Event - Christmas Parade</i>	21,000	42,500	21,500	102.4%
	Veteran's Day	<i>Community Event - Veteran's Day</i>	0	10,000	10,000	100.0%
			<hr/>	<hr/>	<hr/>	<hr/>
	<b>TOTAL, COMMUNITY RELATIONS</b>		<b>\$207,720</b>	<b>\$217,010</b>	9,290	4.5%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CENTER FOR THE ARTS**

FUND: 1001

Cost Center: CC\_140

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Management Fee	\$0	\$660,000	\$660,000	100.0%
Utilities	UTILITIES				
	San Diego Gas & Electric	0	1,350,000	1,350,000	100.0%
Utilities	CITY WATER				
	Water & Wastewater Services	0	149,020	149,020	100.0%
Other Operating Expenses	OTHER EXPENSE				
	Palomar Energy - SDG&E Development Agreement	200,000	0	(200,000)	-100.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>\$200,000</b>	<b>\$2,159,020</b>	1,959,020	979.5%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	1,008,960	631,850	(377,110)	-37.4%
Internal Service Charges	TELECOMMUNICATIONS	11,660	19,860	8,200	70.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	61,560	15,570	(45,990)	-74.7%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>1,082,180</b>	<b>667,280</b>	(414,900)	-38.3%
	<b>TOTAL, CENTER FOR THE ARTS</b>	<b>\$1,282,180</b>	<b>\$2,826,300</b>	\$1,544,120	120.4%

## **MEASURE I LOCAL DISTRICT TAX FUND**

In the November 2024 election, Escondido voters approved Measure I with 61.12% in favor and 38.88% against, according to the San Diego County Registrar of Voters. This measure implements a one-cent sales tax increase, raising the sales tax rate from 7.75% to 8.75%, and is projected to generate approximately \$28 million annually over the next 20 years. The funds will be dedicated to improving essential city services and infrastructure.

Revenue from Measure I will be used to provide funding for essential services such as:

- Providing public safety
- Addressing homelessness
- Improving streets, sidewalks, and infrastructure
- Increasing police, fire, and paramedic services
- Reducing traffic congestion
- Maintaining parks, trails, and open space

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MEASURE I LOCAL DISTRICT TAX FUND**

FUND: 1002

COST CENTER: Various

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>DEPARTMENT</u>		<u>2025/26 BUDGET</u>
<b>PERSONNEL SERVICES</b>				
Personnel Services	REGULAR FULL-TIME			
	1 Administrative - Management Analyst II (Filled)	City Manager's Office	CC 02.19.25	\$98,000
	1 Deputy City Attorney I/II	City Attorney's Office	CC 02.19.25	140,000
	1 Management Analyst I - Social Media	Communications	New	85,840
	1 Human Resource Technician - Recruitment	Human Resources	New	68,140
	1 Risk & Safety Coordinator	Human Resources	New	69,850
	1 Administrative Coordinator	Recreation	New	68,140
	1 Community Services Manager - Special Events	Recreation	New	97,100
	1 Building Inspector	Building	New	87,200
	1 Plans Examiner	Building	New	82,200
	1 Engineer I/II	Engineering	New	91,660
	1 Field Engineering Inspector	Engineering	New	87,300
	1 Project Manager (Traffic Engineering)	Engineering	New	115,020
	1 Senior Administrative Assistant	Engineering	CC 02.19.25	47,740
	1 Associate Planner	Planning	CC 02.19.25	88,510
	1 Principal Planner	Planning	CC 02.19.25	112,420
	1 Senior Planner	Planning	CC 02.19.25	88,090
	1 Management Analyst II (Filled)	Planning	Underfilling	98,000
	1 Business Analyst (Filled)	Planning	Reclassification	88,560
	2 Code Compliance Officers	Code Compliance	CC 02.19.25	148,830
	2 COPPS - Maintenance Technicians (Filled)	Street Maintenance	Reclassification	98,930
	8 Park Rangers	Parks Maintenance	New	524,480
	1 Division Chief	Fire	New	181,460
	1 Battalion Chief	Fire	New	156,700
	1 Administrative Assistant	Fire	New	45,900
	7 COPPS - Police Officers (Filled)	Police	Reclassification	740,610
	1 Program Coordinator	Police	CC 02.19.25	67,410
	1 Facilities Project Coordinator	Building Maintenance	New (Restore)	74,810
	1 Assistant Director of Public Works	Building Maintenance	New (Restore)	146,810
	43			3,799,710
Personnel Services	REGULAR PART-TIME			
	1 STR - Legal Assistant (.50)	City Attorney's Office	CC 02.19.25	33,730
<b>EMPLOYEE OVERHEAD:</b>				
Personnel Services	OTHER EMPLOYEE OVERHEAD			109,200
Personnel Services	PERS-NORMAL COST			492,900
Personnel Services	MEDICAL			475,750
Personnel Services	WORKERS' COMPENSATION			184,600
Personnel Services	FLEXIBLE BENEFITS			68,200
	<b>TOTAL, PERSONNEL SERVICES</b>			<b>5,164,090</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MEASURE I LOCAL DISTRICT TAX FUND**

FUND: 1002

COST CENTER: Various

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>DEPARTMENT</u>	<u>2025/26 BUDGET</u>
<b>MAINTENANCE &amp; OPERATIONS</b>			
Professional Services	PROFESSIONAL SERVICES/CONTRACTS		
	Online Community Outreach Tool	Communications	25,000
	Vine Institute Lease	Economic Development	500,000
	Reidy Creek Operating Deficit	Parks	96,880
	Humane Society	Police	1,554,220
	NorthComm Membership	Fire	1,395,000
	Lexipol Operational Policy Service	Fire	32,950
	First Responder Recovery Navigation Service Contract (Ready Rebound)	Fire	43,100
			3,647,150
Utilities	CITY WATER		
	Water & Wastewater Services	Recreation	102,170
	Water & Wastewater Services	Older Adult Services	17,090
	Water & Wastewater Services	Street Maintenance	315,540
	Water & Wastewater Services	Parks Maintenance	560,080
	Water & Wastewater Services	Police	13,410
	Water & Wastewater Services	Fire	47,080
	Water & Wastewater Services	CCAE	149,020
	Water & Wastewater Services	Reidy Creek Golf Course	144,540
			1,348,930
Repairs and Maintenance	MAJOR MAINTENANCE		
	CCAE Conference Center Kitchen Plumbing	CCAE	350,000
	CCAE Theater & Concert Hall Stage Motor Lifts	CCAE	275,000
	Roof Repairs	Building Maintenance	1,306,630
	Flooring Upgrades & Cleaning	Building Maintenance	125,000
	PW Yard Fleet Services Awning Repair	Building Maintenance	100,000
	Historic Property Facility Assessment	Building Maintenance	100,000
	Fleet Replacement and Reserve Study	Building Maintenance	100,000
	Patio/Deck Repairs	Building Maintenance	50,000
	Roll Up Doors & Gates	Building Maintenance	50,000
	Citywide HVAC Duct Cleaning	Building Maintenance	125,000
	Rain Gutter Repair	Building Maintenance	50,000
	Kitchen Ventilation Hood Cleaning	Building Maintenance	75,000
	Citywide Elevators	Building Maintenance	600,000
			3,306,630
Other Operating Expenses	OTHER EXPENSES		
	Smart City	City Manager's Office	200,000
	Climatec Energy Project Financing	Public Works	4,000,000
	Police Maintenance & Operations Increase	Police	1,707,880
	One Fire Station	Fire	2,349,020
	One Ambulance Service	Fire	1,269,600
			9,526,500
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>17,829,210</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MEASURE I LOCAL DISTRICT TAX FUND**

FUND: 1002

COST CENTER: Various

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>DEPARTMENT</u>	<u>2025/26 BUDGET</u>
<b>CAPITAL OUTLAY</b>			
Capital Outlay	MOTIVE EQUIPMENT		
	Vehicle Replacement - Fire Department	Fire	3,922,000
	Vehicle Replacement - Police Department	Police	2,729,000
			6,651,000
	<b>TOTAL, CAPITAL OUTLAY</b>		<b>6,651,000</b>
	<b>TOTAL, MEASURE I LOCAL DISTRICT TAX</b>		<b>\$29,644,300</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

**VEHICLE PARKING DISTRICT**

**Sources of Funds**

Transfer from General Fund	\$91,110
<b>TOTAL, Sources</b>	<b><u><u>\$91,110</u></u></b>

**Uses of Funds**

<i>Operating Budget:</i>	
Maintenance and Operations	\$12,200
Allocations	78,910
<b>TOTAL, Uses</b>	<b><u><u>\$91,110</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**VEHICLE PARKING DISTRICT**

FUND: 1107

COST CENTER: CC\_409

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 REVISED</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Miscellaneous Supplies	\$200	\$200	\$0	0.0%
Utilities	UTILITIES				
	San Diego Gas & Electric	4,800	4,000	(800)	-16.7%
Utilities	CITY WATER				
	City Water Meters	7,000	8,000	1,000	14.3%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>12,000</b>	<b>12,200</b>	200	1.7%
	<b>SUBTOTAL, VEHICLE PARKING DISTRICT</b>	<b>12,000</b>	<b>12,200</b>	200	1.7%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Maintenance-Parks	24,550	26,540	1,990	8.1%
	Maintenance-Streets	68,040	52,370	(15,670)	-23.0%
		<u>92,590</u>	<u>78,910</u>	<u>(13,680)</u>	<u>-14.8%</u>
	<b>TOTAL, VEHICLE PARKING DISTRICT</b>	<b>\$104,590</b>	<b>\$91,110</b>	(\$13,480)	-12.9%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

**REIDY CREEK GOLF COURSE**

**Sources of Funds**

Green Fees	\$668,390
Cart Rental	250,250
Golf Merchandise Sales	36,500
Food and Beverage Rent	11,830
Other Revenue	18,900
Transfer from the Measure I District Tax Fund	<u>96,880</u>
<b>TOTAL, Sources</b>	<b><u><u>\$1,082,750</u></u></b>

**Uses of Funds**

<i>Operating Budget:</i>	
Maintenance and Operations	<u>\$1,082,750</u>
<b>TOTAL, Operating Budget</b>	<b><u><u>\$1,082,750</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**REIDY CREEK GOLF COURSE**

FUND: 1553

COST CENTER: CC\_130

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PROGRAM</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>						
Professional Services	PROFESSIONAL SERVICES					
	Golf Course Management Fees		\$78,320	\$80,280	\$1,960	2.5%
Repairs and Maintenance	MISCELLANEOUS MOTIVE					
	Golf Carts Lease		10,280	45,160	34,880	339.3%
Repairs and Maintenance	GOLF SHOP OPERATIONS					
	Golf Course Operation Expenses		336,940	327,710	(9,230)	-2.7%
Repairs and Maintenance	GOLF COURSE MAINTENANCE					
	General Maintenance		459,330	486,580	27,250	5.9%
Repairs and Maintenance	GOLF COURSE GENERAL AND ADMIN					
	Administrative Expenses		106,910	116,740	9,830	9.2%
Repairs and Maintenance	GOLF COURSE MERCHANDISE					
	Golf Course Shop Merchandise		29,020	26,280	(2,740)	-9.4%
Utilities	CITY WATER					
	Water & Wastewater Services	<i>Measure I</i>	0	0	0	100.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>		<b>1,020,800</b>	<b>1,082,750</b>	61,950	6.1%
	<b>TOTAL, REIDY CREEK GOLF COURSE</b>		<b>\$1,020,800</b>	<b>\$1,082,750</b>	\$61,950	6.1%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

**SUCCESSOR AGENCY - HOUSING**

**Sources of Funds**

Loan Repayments	\$190,000
Transfer from General Fund	25,000
Use of Available Fund Balance	459,820
<b>TOTAL, Sources</b>	<b><u><u>\$674,820</u></u></b>

**Uses of Funds**

<i>Operating Budget:</i>	
Employee Services	\$591,110
Maintenance and Operations	66,210
Internal Service Charges	45,550
Allocations	(28,050)
<b>TOTAL, Uses</b>	<b><u><u>\$674,820</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**SUCCESSOR AGENCY - HOUSING**

FUND: 1281  
 COST CENTER: CC\_081

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Housing & Neighborhood Services Manager	\$128,000	\$128,000	\$0	0.0%
	1 Housing & Neighborhood Services Program Coordinator	70,790	74,330	3,540	5.0%
	2 Management Analyst I/II	154,860	154,860	0	0.0%
	Bilingual Pay	3,900	3,900	0	0.0%
	<u>4</u>	<u>357,550</u>	<u>361,090</u>	<u>3,540</u>	<u>1.0%</u>
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	10,450	10,970	520	5.0%
Personnel Services	PERS-NORMAL COST	40,850	38,680	(2,170)	-5.3%
Personnel Services	PERS-UNFUNDED LIABILITY	113,600	123,390	9,790	8.6%
Personnel Services	MEDICAL	54,750	37,380	(17,370)	-31.7%
Personnel Services	WORKERS' COMPENSATION	3,680	4,680	1,000	27.2%
Personnel Services	FLEXIBLE BENEFITS	14,920	14,920	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>595,800</b>	<b>591,110</b>	<b>(4,690)</b>	<b>-0.8%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Miscellaneous Office Supplies	2,500	1,000	(1,500)	-60.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	City-wide Affirmatively Fair Housing Marketing Plan	20,000	0	(20,000)	-100.0%
	Compliance Services	12,000	12,000	0	0.0%
	Financial Analysis Consultant	40,000	40,000	0	0.0%
	Lead Based Paint Program	5,000	5,000	0	0.0%
	Pro 1099 Software (1098 Mortgage Interest)	500	500	0	0.0%
		<u>77,500</u>	<u>57,500</u>	<u>(20,000)</u>	<u>-25.8%</u>
Repairs and Maintenance	RENTAL SUBSIDY				
	Rental Subsidy Program	37,100	3,710	(33,390)	-90.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Miscellaneous	750	500	(250)	-33.3%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**SUCCESSOR AGENCY - HOUSING**

FUND: 1281  
 COST CENTER: CC\_081

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Professional Organizations	1,500	0	(1,500)	-100.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Public Hearing Notices, Miscellaneous	500	500	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>122,850</b>	<b>66,210</b>	<b>(56,640)</b>	<b>-46.1%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	4,810	10,650	5,840	121.4%
Internal Service Charges	DUPLICATING	100	330	230	230.0%
Internal Service Charges	TELECOMMUNICATIONS	1,410	1,750	340	24.1%
Internal Service Charges	MAIL & MOBILE SERVICES	2,630	6,190	3,560	135.4%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	10,410	15,430	5,020	48.2%
Internal Service Charges	INSURANCE				
	General Liability Insurance	65,470	9,460	(56,010)	-85.6%
	Property Insurance	870	1,740	870	100.0%
		<u>66,340</u>	<u>11,200</u>	<u>(55,140)</u>	<u>-83.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>85,700</b>	<b>45,550</b>	<b>(40,150)</b>	<b>-46.8%</b>
	<b>SUBTOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>804,350</b>	<b>702,870</b>	<b>(101,480)</b>	<b>-12.6%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Finance	23,310	32,400	9,090	39.0%
Administrative Expenses	ALLOCATED OUT				
	CDBG Grants - Time Entry	(62,880)	(22,000)	40,880	-65.0%
	HOME - Time Entry	(81,460)	(23,450)	58,010	-71.2%
	Mobilehome Park Management	(35,720)	(15,000)	20,720	-58.0%
		<u>(180,060)</u>	<u>(60,450)</u>	<u>119,610</u>	<u>-66.4%</u>
	<b>TOTAL, SUCCESSOR AGENCY-HOUSING</b>	<b>\$647,600</b>	<b>\$674,820</b>	<b>\$27,220</b>	<b>4.2%</b>



CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

**MOBILEHOME PARK MANAGEMENT**

**Sources of Funds**

Rental Income-Escondido Views	\$21,400
Rental Income-Mountain Shadows	86,230
Use of Available Fund Balance	34,410
<b>TOTAL, Sources</b>	<b><u><u>\$142,040</u></u></b>

**Uses of Funds**

<i>Operating Budget:</i>	
Maintenance and Operations	\$125,400
Internal Service Charges	1,640
Allocations	15,000
<b>TOTAL, Uses</b>	<b><u><u>\$142,040</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MOBILEHOME PARK MANAGEMENT**

FUND: 1283  
 COST CENTER: CC\_083

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Miscellaneous Office Supplies	\$100	\$100	\$0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	HOA Dues - Escondido Views	13,000	13,000	0	0.0%
	HOA Dues - Mountain Shadows	42,000	42,000	0	0.0%
	Meter Reading Services	8,500	7,000	(1,500)	-17.6%
	Utilities	70,000	60,000	(10,000)	-14.3%
		<u>133,500</u>	<u>122,000</u>	<u>(11,500)</u>	<u>-8.6%</u>
Other Operating Expenses	OTHER EXPENSES				
	Possessory Interest Tax: Mountain Shadows	2,900	2,900	0	0.0%
	Possessory Interest Tax: The Views	500	400	(100)	-20.0%
		<u>3,400</u>	<u>3,300</u>	<u>(100)</u>	<u>-2.9%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>137,000</b>	<b>125,400</b>	<b>(11,600)</b>	<b>-8.5%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	INSURANCE				
	General Liability Insurance	2,030	860	(1,170)	-57.6%
	Property Insurance	770	780	10	1.3%
		<u>2,800</u>	<u>1,640</u>	<u>(1,160)</u>	<u>-41.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,800</b>	<b>1,640</b>	<b>(1,160)</b>	<b>-41.4%</b>
	<b>SUBTOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>139,800</b>	<b>127,040</b>	<b>(12,760)</b>	<b>-9.1%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Successor Agency-Housing	35,720	15,000	(20,720)	-58.0%
	<b>TOTAL, MOBILEHOME PARK MANAGEMENT</b>	<b>\$175,520</b>	<b>\$142,040</b>	<b>(\$33,480)</b>	<b>-19.1%</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

**COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN**

**Sources of Funds**

Grant	<u>\$1,378,000</u>
<b>TOTAL, Sources</b>	<b><u><u>\$1,378,000</u></u></b>

**Uses of Funds**

<i>Operating Budget:</i>	
Employee Services	\$238,010
Maintenance and Operations	8,670
Internal Service Charges	30,700
Allocations	<u>(28,000)</u>
<b>TOTAL, Operating Budget</b>	<b><u>\$249,380</u></b>
CDBG Programs	<u>1,128,620</u>
<b>TOTAL, Uses</b>	<b><u><u>\$1,378,000</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION**

**FUND**  
**COST CENTER**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	CONTRACT AND GRANT FUNDED POSITIONS				
	1 Management Analyst I/II	\$72,510	\$72,510	\$0	0.0%
	1 Housing & Neighborhood Svcs Program Coordinator	67,420	61,150	(6,270)	-9.3%
	Bilingual Pay	1,950	3,900	1,950	100.0%
	Vacation Contingency	2,600	2,600	0	0.0%
	2	144,480	140,160	(4,320)	-3.0%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	4,410	5,220	810	18.4%
Personnel Services	PERS-NORMAL COST	16,160	15,000	(1,160)	-7.2%
Personnel Services	PERS-UNFUNDED LIABILITY	50,330	46,170	(4,160)	-8.3%
Personnel Services	MEDICAL	36,180	25,610	(10,570)	-29.2%
Personnel Services	WORKERS' COMPENSATION	1,470	1,750	280	19.0%
Personnel Services	FLEXIBLE BENEFITS	4,100	4,100	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>257,130</b>	<b>238,010</b>	<b>(19,120)</b>	<b>-7.4%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	General Office and Meeting Supplies	2,000	2,000	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Consultant Services (5 Yr Con Plan)	40,000	0	(40,000)	-100.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	300	300	0	0.0%
Other Operating Expenses	DUES & SUBSCRIPTIONS				
	Adobe Pro	0	260	260	100.0%
	Zoom	0	260	260	100.0%
		0	520	520	100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION**

**FUND**  
**COST CENTER**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER DUPLICATING				
	Outside Duplicating Services	500	0	(500)	-100.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Legal Notices	1,500	1,500	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Phone Service	1,350	1,350	0	0.0%
Other Operating Expenses	OTHER EXPENSES				
	Community Events	500	0	(500)	-100.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>49,150</b>	<b>8,670</b>	<b>(40,480)</b>	<b>-82.4%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	9,970	4,900	(5,070)	-50.9%
Internal Service Charges	FLEET SERVICES	240	0	(240)	-100.0%
Internal Service Charges	DUPLICATING	470	330	(140)	-29.8%
Internal Service Charges	TELECOMMUNICATIONS	650	700	50	7.7%
Internal Service Charges	MAIL & MOBILE SERVICES	190	100	(90)	-47.4%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	6,160	4,630	(1,530)	-24.8%
Internal Service Charges	INSURANCE				
	General Liability Insurance	17,640	19,330	1,690	9.6%
	Property Insurance	1,620	710	(910)	-56.2%
		<u>19,260</u>	<u>20,040</u>	<u>780</u>	<u>4.0%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>36,940</b>	<b>30,700</b>	<b>(6,240)</b>	<b>-16.9%</b>
	<b>SUBTOTAL, CDBG - ADMINISTRATION</b>	<b>343,220</b>	<b>277,380</b>	<b>(65,840)</b>	<b>-19.2%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Successor Agency - Housing (Danielle Lopez)	0	22,000	22,000	100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION**

FUND  
 COST CENTER

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Administrative Expenses	ALLOCATED OUT				
	CDBG Capital Projects - Time Entry	(50,000)	(50,000)	0	0.0%
	<b>TOTAL, CDBG - ADMINISTRATION</b>	<b>\$293,220</b>	<b>\$249,380</b>	(\$43,840)	-15.0%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Special Revenue Fund Sources and Uses

## HOME PROGRAM

**Sources of Funds**

Grant	\$574,300
Loan Repayments	180,000
<b>TOTAL, Sources</b>	<b><u><u>\$754,300</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Maintenance and Operations	\$27,500
Internal Service Charges	360
Allocations	23,450
<b>TOTAL, Operating Budget</b>	<b><u><u>51,310</u></u></b>
HOME Programs	702,990
<b>TOTAL, Uses</b>	<b><u><u>\$754,300</u></u></b>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**HOME PROGRAM**

**FUND  
COST CENTER**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Miscellaneous Office Supplies	\$1,000	\$1,000	\$0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Compliance Services	12,000	12,000	0	0.0%
	Professional Services - Affordable Agreement	10,000	10,000	0	100.0%
	Professional Services - BBK	20,000	0	(20,000)	100.0%
	Professional Services - Fee Restructure	15,000	0	(15,000)	100.0%
	Professional Services - Solutions	10,000	0	(10,000)	-100.0%
		<u>67,000</u>	<u>22,000</u>	<u>(45,000)</u>	<u>-67.2%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	3,000	3,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Miscellaneous	500	500	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Professional Organizations	500	0	(500)	-100.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Legal Notices	750	750	0	0.0%
	Printing	250	250	0	0.0%
		<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>73,000</b>	<b>27,500</b>	<b>(45,500)</b>	<b>-62.3%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	INSURANCE				
	General Liability Insurance	720	360	(360)	-50.0%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>720</b>	<b>360</b>	<b>(360)</b>	<b>-50.0%</b>
	<b>SUBTOTAL, HOME PROGRAM</b>	<b>73,720</b>	<b>27,860</b>	<b>(45,860)</b>	<b>-62.2%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**HOME PROGRAM**

FUND  
 COST CENTER

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Successor Agency Housing - Time Entry	81,460	23,450	(58,010)	-71.2%
	<b>TOTAL, HOME PROGRAM</b>	<b>\$155,180</b>	<b>\$51,310</b>	<b>(\$103,870)</b>	<b>-66.9%</b>



CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Successor Agency - Redevelopment Sources and Uses

## REDEVELOPMENT OBLIGATION RETIREMENT FUND

**Sources of Funds**

County of San Diego Trust Fund (RPTTF)	\$150,000
Advance from the Traffic Impact Fund - Interest Accrual	<u>101,030</u>
<b>TOTAL, Sources</b>	<b><u><u>\$251,030</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Maintenance and Operations	<u>\$101,030</u>
<b>TOTAL, Operating Budget</b>	<b>101,030</b>
Advance Payback to Traffic Impact Fund	<u>150,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$251,030</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**REDEVELOPMENT OBLIGATION RETIREMENT FUND**

FUND: 1791

COST CENTER: CC\_091

<u>LEDGER ACCOUNT DESCRIPTION</u>		<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Debt Service	INTEREST EXPENSE				
	Advance Payback Interest Accrual	\$106,280	\$101,030	(5,250)	-4.9%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>106,280</b>	<b>101,030</b>	<b>(5,250)</b>	<b>-4.9%</b>
	<b>SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>106,280</b>	<b>101,030</b>	<b>(5,250)</b>	<b>-4.9%</b>
	<b>TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT</b>	<b>\$106,280</b>	<b>\$101,030</b>	<b>(5,250)</b>	<b>-4.9%</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Debt Service Fund Sources and Uses

## GENERAL OBLIGATION BOND DEBT SERVICE

### Sources of Funds

Secured Property Tax	\$4,733,680
Penalties	25,000
Interest	15,000
<b>TOTAL, Sources</b>	<b><u><u>\$4,773,680</u></u></b>

### Uses of Funds

<i>Operating Budget</i>	
Bond Interest	\$2,104,630
Bond Expense	4,050
Bond Principal	2,665,000
<b>TOTAL, Uses</b>	<b><u><u>\$4,773,680</u></u></b>



CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Debt Service Fund Sources and Uses

**REIDY CREEK GOLF COURSE DEBT SERVICE**

**Sources of Funds**

Transfer from General Fund	\$365,000
<b>TOTAL, Sources</b>	<b><u><u>\$365,000</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Bond Interest	\$68,000
Bond Expense	2,000
Bond Principal	295,000
<b>TOTAL, Uses</b>	<b><u><u>\$365,000</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**REIDY CREEK GOLF COURSE BOND DEBT SERVICE**

FUND: 1376

COST CENTER: CC\_175

<u>LEDGER ACCOUNT DESCRIPTION</u>		<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Debt Service	BOND INTEREST EXPENSE				
	Bond Interest Expense	\$77,970	\$68,000	(\$9,970)	-12.8%
Debt Service	BOND EXPENSE				
	Bond Expense	2,000	2,000	0	0.0%
Debt Service	BOND PRINCIPAL				
	Bond Principal	285,000	295,000	10,000	3.5%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>364,970</b>	<b>365,000</b>	30	0.0%
	<b>TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE</b>	<b>\$364,970</b>	<b>\$365,000</b>	\$30	0.0%

**CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Enterprise Fund Sources and Uses**

**WATER**

**Sources of Funds:**

Water Sales	\$51,879,500
Water Service Charges	21,991,280
Vista Irrigation District (Filtration Charge)	3,308,110
Lake Income	120,200
Connection Charges	415,200
Interest	200,000
Sale of Electric Power	100,000
Reimbursement from LS&S	53,000
Other Revenue	477,480
Transfer from Daley Ranch Endowment Fund	30,000
Use of Available Fund Balance	7,287,150
<b>TOTAL, Sources</b>	<b><u><u>\$85,861,920</u></u></b>

**Uses of Funds:**

<i>Operating Budget (Water, Canal and Lakes)</i>	
Employee Services	\$14,696,260
Maintenance and Operations	52,311,090
Capital Outlay	95,500
Internal Service Charges	3,067,190
Allocations	6,233,880
<b>TOTAL, Operating Budget</b>	<b><u><u>\$76,403,920</u></u></b>
Water Capital Projects - CIP	6,700,000
Bond Principal	1,610,000
Loan Principal	1,148,000
<b>TOTAL, Uses</b>	<b><u><u>\$85,861,920</u></u></b>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**WATER**

**FUND: 1555**

**COST CENTER: CC\_410**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Director of Utilities	\$200,000	\$200,000	\$0	100.0%
	1 Assistant Director of Utilities/Water	161,740	171,500	9,760	6.0%
	1 Field Engineering Supervisor	90,610	100,000	9,390	10.4%
	1 Administrative Coordinator	63,550	64,210	660	1.0%
	2 Control Systems Technicians	258,350	263,000	4,650	1.8%
	2 Cross Connection Technician I/II	174,160	179,340	5,180	3.0%
	2 Laboratory Technician II	186,630	166,820	(19,810)	-10.6%
	1 Lead Plant Systems Technician	116,650	116,650	0	0.0%
	4 Lead Water Treatment Plant Operators	506,730	506,730	0	0.0%
	8 Lead Water Distribution Technicians	837,550	850,020	12,470	1.5%
	1 Maintenance & Operations Coordinator	58,460	58,200	(260)	-0.4%
	1 Management Analyst II	79,160	83,880	4,720	6.0%
	1 Plant Systems Technician	95,670	99,010	3,340	3.5%
	1 Program Assistant	51,410	56,710	5,300	10.3%
	1 SCADA Engineer	136,550	141,330	4,780	3.5%
	1 SCADA Engineer (NEW)	0	136,040	136,040	100.0%
	1 Utilities Analyst	83,880	88,070	4,190	5.0%
	1 Water Distribution Manager	134,360	141,080	6,720	5.0%
	19 Water Distribution Technician I/II	1,460,230	1,418,010	(42,220)	-2.9%
	3 Water Distribution Supervisors	389,020	407,290	18,270	4.7%
	5 Water Meter Readers	306,020	314,060	8,040	2.6%
	1 Water Meter Services Supervisor	105,080	110,340	5,260	5.0%
	2 Water Service Representatives	157,780	157,780	0	0.0%
	1 Water Treatment Plant Maintenance Supervisor	144,170	152,740	8,570	5.9%
	1 Water Treatment Plant Manager	148,140	155,550	7,410	5.0%
	1 Water Treatment Plant Operations Supervisor	136,240	136,240	0	0.0%
	6 Water Treatment Plant Operator In Training	572,600	614,370	41,770	7.3%
	Bilingual Pay	37,700	40,950	3,250	8.6%
	Certification Pay	18,000	50,000	32,000	177.8%
	Confined Space Team	36,200	40,000	3,800	10.5%
	Retirement Contingency	30,710	30,710	0	0.0%
	Shift Differential	19,380	19,380	0	0.0%
	Vacation-Holiday Payoff	17,000	17,000	0	0.0%
	70	6,813,730	7,087,010	273,280	4.0%
Personnel Services	OVERTIME				
	Comp Time Contingency	10,000	10,000	0	0.0%
	Holiday Pay	30,000	30,000	0	0.0%
	Overtime	425,000	500,000	75,000	17.6%
	Stand-By	50,000	50,000	0	0.0%
		515,000	590,000	75,000	14.6%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	187,570	190,030	2,460	1.3%
Personnel Services	PERS-NORMAL COST	694,910	665,030	(29,880)	-4.3%
Personnel Services	PERS-UNFUNDED LIABILITY	2,261,900	2,334,750	72,850	3.2%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WATER**

FUND: 1555

COST CENTER: CC\_410

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Personnel Services	MEDICAL	956,270	961,720	5,450	0.6%
Personnel Services	WORKERS' COMPENSATION	248,380	390,760	142,380	57.3%
Personnel Services	FLEXIBLE BENEFITS	74,260	79,270	5,010	6.7%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>11,752,020</b>	<b>12,298,570</b>	546,550	4.7%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Purchased Water	PURCHASED WATER				
	San Diego County Water Authority	27,000,000	29,000,000	2,000,000	7.4%
Supplies	CHEMICALS				
	Water Treatment Chemicals	4,700,000	6,100,000	1,400,000	29.8%
Supplies	OFFICE/OPERATING SUPPLIES				
	Liquid Petroleum Gas for WTP	15,000	15,000	0	0.0%
	Miscellaneous Parts & Supplies	1,300,000	1,400,000	100,000	7.7%
	Office Supplies	23,000	23,000	0	0.0%
	Safety Items	25,000	25,000	0	0.0%
	Small Tools and Equipment	25,000	25,000	0	0.0%
	T-Shirts	2,500	2,500	0	0.0%
	Uniforms	25,000	25,000	0	0.0%
	Water Treatment Plant	200,000	220,000	20,000	10.0%
		<u>1,615,500</u>	<u>1,735,500</u>	<u>120,000</u>	<u>7.4%</u>
Supplies	MINOR TOOLS & EQUIPMENT				
	Chop Saw	0	15,000	15,000	100.0%
	Han Tools for All Line trucks	0	11,000	11,000	100.0%
	Highline Hoses	0	25,000	25,000	100.0%
	Laboratory and Office Equipment	0	150,000	150,000	100.0%
	Large Service Line Crimpers	0	11,000	11,000	100.0%
	Locator	16,000	16,000	0	0.0%
	Plasma Cutter and Compressor	10,000	0	(10,000)	-100.0%
	Pneumatic Clay Spades	0	11,000	11,000	100.0%
	Portable Valve Exercisers	0	13,500	13,500	100.0%
	Traffic Control Signs	10,000	0	(10,000)	-100.0%
	Trash Pump	4,000	0	(4,000)	-100.0%
	Weather Station	7,000	8,000	1,000	14.3%
		<u>47,000</u>	<u>260,500</u>	<u>213,500</u>	<u>454.3%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**WATER**

**FUND: 1555**

**COST CENTER: CC\_410**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Supplies	LOCAL WATER SYSTEM				
	Lake Management Costs	2,200,000	2,300,000	100,000	4.5%
	Oxygen Injection Project	1,800,000	1,900,000	100,000	5.6%
	VID Local Water Costs	0	300,000	300,000	100.0%
		<u>4,000,000</u>	<u>4,500,000</u>	<u>500,000</u>	<u>12.5%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Bear Valley Power Plant Maintenance	50,000	100,000	50,000	100.0%
	Cleaning/Inspection Equipment	2,000	2,000	0	0.0%
	Distributions System SCADA	110,000	110,000	0	0.0%
	Flow Meters	16,000	16,000	0	0.0%
	Meter Reading Equipment	3,000	3,000	0	0.0%
	Office Equipment Maintenance Contracts	15,000	15,000	0	0.0%
	Process Instrumentation	0	10,000	10,000	100.0%
	Spare Parts-Programmable Logic Controller 5/60-WTF	0	25,000	25,000	100.0%
	Treatment Plant Instrumentation	75,000	75,000	0	0.0%
	Water Treatment Plant SCADA	110,000	175,000	65,000	59.1%
	WTP Motor & Pump Repair	175,000	175,000	0	0.0%
		<u>556,000</u>	<u>706,000</u>	<u>150,000</u>	<u>27.0%</u>
Repairs & Maintenance	MAJOR MAINTENANCE				
	Asphalt Repair	0	50,000	50,000	100.0%
	Lake Wohlford Aeration Equipment	0	10,000	10,000	100.0%
	OSG Equipment Maintenance	175,000	175,000	0	0.0%
	Painting at Treatment Plant	50,000	50,000	0	0.0%
	Pressure Regulating Valve Replacement Dist	100,000	100,000	0	0.0%
	Pump Station Equipment	130,000	130,000	0	0.0%
	Tower Gate Ram	20,000	20,000	0	0.0%
	UPS Batteries	30,000	30,000	0	0.0%
	Valve Replacements - Distribution System	100,000	120,000	20,000	20.0%
	Water Line Replacement Projects	100,000	100,000	0	0.0%
	WTP Valves and Valve Equipment	270,000	270,000	0	0.0%
		<u>975,000</u>	<u>1,055,000</u>	<u>80,000</u>	<u>8.2%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Chemical Spill Clean-up Contingency	20,000	20,000	0	0.0%
	Cityworks - Consultant Implementation Fees	50,000	0	(50,000)	-100.0%
	Consultants Fees	150,000	150,000	0	0.0%
	Contract Labor	50,000	50,000	0	0.0%
	Control Systems Maintenance	50,000	50,000	0	0.0%
	Customer Service/Emergency Assistance	20,000	20,000	0	0.0%
	Dam Surveys	75,000	75,000	0	0.0%
	Electrical Contractors	100,000	100,000	0	0.0%
	Federal Lobbying Fees	39,000	24,000	(15,000)	-38.5%
	Instrument Calibration & Certification	12,000	12,000	0	0.0%
	Lake Divers - Quagga Mussel Control/Inspections	25,000	25,000	0	0.0%
	Legal Services	240,000	240,000	0	0.0%
	On-site Training	20,000	20,000	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**WATER**

**FUND: 1555**

**COST CENTER: CC\_410**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS (CONTINUED)				
	Raw Water Algae Study	180,000	180,000	0	0.0%
	Reservoir Maintenance/Cleaning	30,000	30,000	0	0.0%
	SDFA Reporting	900	900	0	0.0%
	Site Maintenance	20,000	20,000	0	0.0%
	State Lobbying Fees	15,000	15,000	0	0.0%
	Underground Service Alert	6,000	6,000	0	0.0%
	Urban Water Management Plan	0	150,000	150,000	100.0%
	Water Conservation Program	39,000	39,000	0	0.0%
	Water Loss Consultant	25,000	25,000	0	0.0%
	Welding Contractors	60,000	60,000	0	0.0%
		<u>1,226,900</u>	<u>1,311,900</u>	<u>85,000</u>	<u>6.9%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	30,000	30,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	800	800	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	American Water Works Association	7,000	7,000	0	0.0%
	American Water Works Research Foundation	15,000	15,000	0	0.0%
	Association CA Water Agencies	17,000	17,000	0	0.0%
	AWWA Partnership for Safe Water	800	800	0	0.0%
	California Water Awareness	1,300	1,300	0	0.0%
	Foundation for Cross Connection Control	2,000	2,000	0	0.0%
	License and Certification Renewal	5,000	5,000	0	0.0%
	San Diego County Utility Managers	200	200	0	0.0%
	Southern California Water Committee	1,000	1,000	0	0.0%
	Technical Publications	1,050	1,050	0	0.0%
	Water View Subscription	58,000	58,000	0	0.0%
	Water Conservation Publications	520	520	0	0.0%
		<u>108,870</u>	<u>108,870</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	AUTO ALLOWANCE				
	Director of Utilities	5,100	5,100	0	0.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Annual Water Quality Report	25,000	25,000	0	0.0%
	Conservation Program Materials	6,500	6,500	0	0.0%
	Community Notices	5,000	5,000	0	0.0%
		<u>36,500</u>	<u>36,500</u>	<u>0</u>	<u>0.0%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**WATER**

**FUND: 1555**

**COST CENTER: CC\_410**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	PERMITS				
	NPDES Cat III	2,500	100,000	97,500	3900.0%
	NPDES Dist	7,000	2,500	(4,500)	-64.3%
	S.D. County Hazardous Materials Regulation Fees	2,420	7,000	4,580	189.3%
	State Dam Permits (Wohlford, Dixon)	60,000	2,420	(57,580)	-96.0%
	State DHS Fee	15,000	60,000	45,000	300.0%
	SWRCB Hydrostatic Discharge Permit	2,000	15,000	13,000	650.0%
	SWRCB Water System Fee	100,000	2,000	(98,000)	-98.0%
		<u>188,920</u>	<u>188,920</u>	<u>0</u>	<u>0.0%</u>
Utilities	UTILITIES				
	Distribution Pump Station Electrical	272,000	272,000	0	0.0%
	Local Raw Water Lift (Esc)	95,000	95,000	0	0.0%
	Local Raw Water Lift (VID)	95,000	95,000	0	0.0%
	Treatment Plant Operation	722,000	722,000	0	0.0%
	Washwater and Dixon Rec. Lift	110,000	110,000	0	0.0%
		<u>1,294,000</u>	<u>1,294,000</u>	<u>0</u>	<u>0.0%</u>
Utilities	CITY WATER				
	City Water Expenses	2,200,000	234,050	(1,965,950)	-89.4%
Utilities	OTHER TELEPHONE				
	Cellular Phones (56 Cell Phones & Ipads)	37,300	50,000	12,700	34.0%
	Cell Phone Replacements	1,700	5,000	3,300	194.1%
		<u>39,000</u>	<u>55,000</u>	<u>16,000</u>	<u>41.0%</u>
Rent	RENT				
	Facility Lease	459,160	459,160	0	0.0%
Other Operating Expenses	OTHER EXPENSES				
	Damages (Water Main Breaks)	300,000	500,000	200,000	66.7%
	Overtime Meal Reimbursements per MOU	10,000	15,000	5,000	50.0%
	Real Estate Taxes (City Owned Property Outside City Limits)	275,000	275,000	0	0.0%
		<u>585,000</u>	<u>790,000</u>	<u>205,000</u>	<u>35.0%</u>
Supplies	MINOR OFFICE EQUIPMENT				
	Desktop Computers	15,000	15,000	0	0.0%
	Laptop Computers	4,500	4,500	0	0.0%
	Monitor	1,500	1,500	0	0.0%
		<u>21,000</u>	<u>21,000</u>	<u>0</u>	<u>0.0%</u>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**WATER**

**FUND: 1555**

**COST CENTER: CC\_410**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	SOFTWARE				
	AMI	10,000	7,000	(3,000)	-30.0%
	AMMS - MicroWest (Asset Management)	7,000	10,000	3,000	42.9%
	AutoCad Lite	2,000	2,000	0	0.0%
	Backflow Software	19,000	30,000	11,000	57.9%
	Hydraulic Modeling (Innovyze)	95,000	95,000	0	0.0%
	Itron Maintenance/Support	16,000	16,000	0	0.0%
	Nearmap Imagery	840	840	0	0.0%
	Rockwell Software Support (PLC software)	13,000	13,000	0	0.0%
	Trimble Press. Recorder Software	5,000	5,000	0	0.0%
	Trimble Unity Valve	5,000	10,000	5,000	100.0%
	Utility Billing Software	60,720	80,000	19,280	31.8%
	Water View	76,300	76,300	0	0.0%
	Wonderware Support - SCADA Control Software	20,000	20,000	0	0.0%
	XC2 Software Support	19,000	19,000	0	0.0%
		<u>348,860</u>	<u>384,140</u>	<u>35,280</u>	<u>10.1%</u>
Debt Service	INTEREST				
	SRF Loan - Alexander Area Phase II	29,790	26,000	(3,790)	-12.7%
	IBANK Loan - Lindley Reservoir	443,600	431,120	(12,480)	-2.8%
	IBANK Loan - San Pasqual Undergrounding	586,080	572,210	(13,870)	-2.4%
		<u>1,059,470</u>	<u>1,029,330</u>	<u>(30,140)</u>	<u>-2.8%</u>
Debt Service	BOND INTEREST				
	Bond Interest - 2019A	798,240	770,830	(27,410)	-3.4%
	Bond Interest - 2019B	842,810	828,900	(13,910)	-1.7%
		<u>1,641,050</u>	<u>1,599,730</u>	<u>(41,320)</u>	<u>-2.5%</u>
Debt Service	BOND EXPENSE				
	Amortized Deferred Bond Costs	(25,240)	(25,240)	0	0.0%
	BNY Admin Fees	3,000	3,000	0	0.0%
	SDFA Continuing Disclosures	5,200	52,000	46,800	900.0%
		<u>(17,040)</u>	<u>29,760</u>	<u>46,800</u>	<u>-274.6%</u>
Debt Service	BOND AMORTIZATION				
	Amortization of Bond Premium/Discount	(226,400)	(226,400)	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>47,894,690</b>	<b>50,708,860</b>	2,814,170	5.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WATER**

FUND: 1555

COST CENTER: CC\_410

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Capital Outlay	OTHER CAPITAL OUTLAY				
	Hydraulic Pipe Cutter	17,000	0	(17,000)	-100.0%
	Light Tower	29,000	0	(29,000)	-100.0%
	Hydro Breaker for Skidsteerer	0	15,500	15,500	100.0%
	Pipe Tappers and Drivers	17,000	0	(17,000)	-100.0%
		<u>63,000</u>	<u>15,500</u>	<u>(47,500)</u>	<u>-75.4%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>63,000</b>	<b>15,500</b>	<b>(47,500)</b>	<b>-75.4%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	402,440	382,940	(19,500)	-4.8%
Internal Service Charges	WAREHOUSE	82,190	82,190	0	0.0%
Internal Service Charges	FLEET SERVICES	792,400	476,880	(315,520)	-39.8%
Internal Service Charges	DUPLICATING	7,560	7,550	(10)	-0.1%
Internal Service Charges	TELECOMMUNICATIONS	13,240	24,810	11,570	87.4%
Internal Service Charges	MAIL & MOBILE SERVICES	11,910	12,880	970	8.1%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	242,590	305,460	62,870	25.9%
Internal Service Charges	INSURANCE				
	General Liability Insurance	687,140	674,610	(12,530)	-1.8%
	Property Insurance	373,010	532,410	159,400	42.7%
		<u>1,060,150</u>	<u>1,207,020</u>	<u>146,870</u>	<u>13.9%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,612,480</b>	<b>2,499,730</b>	<b>(112,750)</b>	<b>-4.3%</b>
	<b>SUBTOTAL, WATER</b>	<b>62,322,190</b>	<b>65,522,660</b>	<b>3,200,470</b>	<b>5.1%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WATER**

FUND: 1555  
 COST CENTER: CC\_410

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Building	134,560	157,940	23,380	17.4%
	City Attorney	824,320	866,450	42,130	5.1%
	City Clerk	332,740	343,770	11,030	3.3%
	City Council	188,720	198,350	9,630	5.1%
	City Manager	585,250	581,460	(3,790)	-0.6%
	City Treasurer	59,390	83,710	24,320	40.9%
	Code Compliance	44,990	96,590	51,600	114.7%
	Communications	114,820	104,740	(10,080)	-8.8%
	Digital Media Services	40,410	43,650	3,240	8.0%
	Engineering	141,950	189,220	47,270	33.3%
	Environmental Programs	79,760	73,390	(6,370)	-8.0%
	Finance	1,087,410	1,051,630	(35,780)	-3.3%
	Human Resources	241,600	260,290	18,690	7.7%
	Information Systems - Administration	59,570	60,810	1,240	2.1%
	Enterprise Software Administration	500,400	441,180	(59,220)	-11.8%
	Geographic Information Systems	215,640	206,780	(8,860)	-4.1%
	Maintenance-Streets	431,330	137,610	(293,720)	-68.1%
	Maintenance-Parks	112,010	117,380	5,370	4.8%
	Non-Departmental	109,680	122,340	12,660	100.0%
	Planning	27,340	36,920	9,580	35.0%
	Radio Communications	19,370	19,660	290	1.5%
	Recycling & Waste Reduction	19,000	19,000	0	0.0%
	Risk Management	48,970	50,510	1,540	3.1%
	Wastewater	1,583,500	1,546,000	(37,500)	-2.4%
		<u>7,002,730</u>	<u>6,809,380</u>	<u>(193,350)</u>	<u>-2.8%</u>
Administrative Expenses	ALLOCATED OUT				
	Canal	(16,910)	(14,800)	2,110	-12.5%
	Environmental Programs	(66,750)	(75,400)	(8,650)	13.0%
	Recycled Water	(67,120)	(58,700)	8,420	-12.5%
	Recycling & Waste Reduction	(10,340)	(10,300)	40	-0.4%
	Wastewater	(240,150)	(363,100)	(122,950)	51.2%
	Capital Improvement Projects	(67,750)	(68,000)	(250)	0.4%
		<u>(469,020)</u>	<u>(590,300)</u>	<u>(121,280)</u>	<u>25.9%</u>
	<b>TOTAL, WATER</b>	<b>\$68,855,900</b>	<b>\$71,741,740</b>	<b>\$2,885,840</b>	<b>4.2%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CANAL OPERATIONS**

FUND: 1555

COST CENTER: CC\_412

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Canal Maintenance Manager	\$105,280	\$110,540	\$5,260	5.0%
	1 Canal Maintenance Supervisor	78,620	82,190	3,570	4.5%
	3 Canal Maintenance Technicians I/II	165,560	171,730	6,170	3.7%
	Vacation-Holiday Payoff	5,610	5,610	0	0.0%
	5	<u>355,070</u>	<u>370,070</u>	<u>15,000</u>	<u>4.2%</u>
Personnel Services	TEMPORARY PART TIME				
	1 Canal Assistant	21,000	21,000	0	100.0%
Personnel Services	OVERTIME				
	Emergency Overtime	10,000	10,000	0	0.0%
	Holiday Pay	7,300	7,300	0	0.0%
	Standby Pay	15,000	15,000	0	0.0%
		<u>32,300</u>	<u>32,300</u>	<u>0</u>	<u>0.0%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	11,500	11,740	240	2.1%
Personnel Services	PERS-NORMAL COST	40,360	39,470	(890)	-2.2%
Personnel Services	PERS-UNFUNDED LIABILITY	116,140	125,900	9,760	8.4%
Personnel Services	MEDICAL	55,670	57,470	1,800	3.2%
Personnel Services	WORKERS' COMPENSATION	22,470	29,500	7,030	31.3%
Personnel Services	FLEXIBLE BENEFITS	19,980	20,580	600	3.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>653,490</b>	<b>687,030</b>	33,540	5.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**CANAL OPERATIONS**

FUND: 1555

COST CENTER: CC\_412

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Cement	40,000	42,500	2,500	6.3%
	Copper Sulfate	17,000	17,000	0	0.0%
	Diversion Dam Camera System	0	5,000	5,000	100.0%
	Diversion Dam SCADA	0	12,500	12,500	100.0%
	Horsetheif SCADA System	0	12,500	12,500	100.0%
	Lumber	11,000	13,000	2,000	18.2%
	Office Supplies	5,800	5,800	0	0.0%
	Rincon Weir SCADA System	0	12,500	12,500	100.0%
	Road Maintenance	30,000	35,000	5,000	16.7%
	Tools	18,000	20,000	2,000	11.1%
	T-Shirts	300	300	0	0.0%
	Uniforms	6,240	6,240	0	0.0%
		<u>128,340</u>	<u>182,340</u>	<u>54,000</u>	<u>42.1%</u>
Supplies	MINOR TOOLS & EQUIPMENT				
	Solar Panels for Security Cameras	2,500	3,500	1,000	40.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Equipment Maintenance	7,000	8,000	1,000	14.3%
	Fence Repair	12,000	13,500	1,500	12.5%
		<u>19,000</u>	<u>21,500</u>	<u>2,500</u>	<u>13.2%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Alarm Services	0	3,000	3,000	100.0%
	Camera Services	0	6,000	6,000	100.0%
	Contract Labor	60,000	0	(60,000)	-100.0%
	Portable Toilet Service	3,000	3,000	0	0.0%
	SCADA Subscription	0	6,000	6,000	100.0%
		<u>63,000</u>	<u>18,000</u>	<u>(45,000)</u>	<u>-71.4%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	International Society of Explosives Engineers	500	500	0	0.0%
Utilities	UTILITIES				
	San Deigo Gas & Electric	700	700	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Phones (5 Cell Phones @ \$50/Month)	3,000	3,000	0	0.0%
	Cell Phone Replacements	1,000	1,000	0	0.0%
		<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**CANAL OPERATIONS**

FUND: 1555

COST CENTER: CC\_412

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSES				
	SD County Explosives Permit Renewal	800	800	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>218,840</b>	<b>231,340</b>	12,500	5.7%
Capital Outlay	OTHER CAPITAL OUTLAY				
	#1 Turnout SCADA System	12,000	0	(12,000)	-100.0%
	Lake Wohlford Yard Camera System	5,000	0	(5,000)	-100.0%
	Outlet SCADA System	12,000	0	(12,000)	-100.0%
	Rincon Weir SCADA System	12,000	0	(12,000)	-100.0%
		<u>41,000</u>	<u>0</u>	<u>(41,000)</u>	<u>-100.0%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>41,000</b>	<b>0</b>	(41,000)	-100.0%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	FLEET SERVICES	65,720	72,770	7,050	10.7%
Internal Service Charges	TELECOMMUNICATIONS	0	120	120	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	8,060	7,690	(370)	-4.6%
Internal Service Charges	INSURANCE				
	General Liability Insurance	36,210	39,610	3,400	9.4%
	Property Insurance	57,790	58,560	770	1.3%
		<u>94,000</u>	<u>98,170</u>	<u>4,170</u>	<u>4.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>167,780</b>	<b>178,750</b>	10,970	6.5%
	<b>SUBTOTAL, CANAL OPERATIONS</b>	<b>1,081,110</b>	<b>1,097,120</b>	16,010	1.5%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Water	16,910	14,800	(2,110)	-12.5%
		<b>\$1,081,110</b>	<b>\$1,111,920</b>	\$30,810	2.8%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**LAKES**

FUND: 1555  
 COST CENTER: CC\_414

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Lakes & Open Space Manager	\$96,860	\$97,460	\$600	0.6%
	1 Customer Service Representative II	52,060	53,980	1,920	3.7%
	2 Lakes & Open Space Supervisors	185,650	190,290	4,640	2.5%
	1 Lead Ranger Specialist	53,880	53,210	(670)	-1.2%
	1 Maintenance Technician I/II	63,210	66,370	3,160	5.0%
	5 Park Ranger I/II	295,130	301,470	6,340	2.1%
	1 Senior Administrative Assistant	45,510	47,740	2,230	4.9%
	Bilingual Pay	3,900	1,300	(2,600)	-66.7%
	Retirement Contingency	10,520	10,520	0	0.0%
	Vacation/Holiday Payoff	8,040	8,040	0	0.0%
	12	814,760	830,380	15,620	1.9%
Personnel Services	TEMPORARY PART TIME				
	Temporary Part-Time - PARS	310,000	310,000	0	0.0%
	Temporary Part-Time - PERS	698,500	0	(698,500)	-100.0%
		1,008,500	310,000	(698,500)	-69.3%
Personnel Services	OVERTIME				
	Dixon Overtime	4,000	6,000	2,000	50.0%
	Holiday Pay	15,000	15,000	0	0.0%
		19,000	21,000	2,000	10.5%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	43,990	28,780	(15,210)	-34.6%
Personnel Services	PERS-NORMAL COST	168,250	83,700	(84,550)	-50.3%
Personnel Services	PERS-UNFUNDED LIABILITY	265,800	279,980	14,180	5.3%
Personnel Services	MEDICAL	103,720	98,990	(4,730)	-4.6%
Personnel Services	WORKERS' COMPENSATION	118,060	47,250	(70,810)	-60.0%
Personnel Services	FLEXIBLE BENEFITS	10,470	10,580	110	1.1%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>2,552,550</b>	<b>1,710,660</b>	<b>(841,890)</b>	<b>-33.0%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**LAKES**

FUND: 1555  
 COST CENTER: CC\_414

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Dixon:				
	Building Supplies	18,250	20,000	1,750	9.6%
	Daley Ranch - Misc. Supplies and Equipment	10,640	10,640	0	0.0%
	Grounds Maintenance	15,000	15,000	0	0.0%
	Other Supplies	15,000	15,000	0	0.0%
	Park Ranger Uniform Allowance	12,000	12,000	0	0.0%
	Pesticides	2,120	2,120	0	0.0%
	T-Shirts	1,500	1,500	0	0.0%
	Dixon Concession:				
	Food and Tackle	65,000	68,000	3,000	4.6%
	Uniforms	10,640	10,640	0	0.0%
	Wohlford:				
	Bait & Tackle	13,000	13,000	0	0.0%
	Building Supplies	12,000	12,000	0	0.0%
	Chemicals, Trash Bags	3,200	3,200	0	0.0%
	Grounds Maintenance	5,000	5,000	0	0.0%
	Other Supplies	5,320	5,320	0	0.0%
	Park Ranger Uniform Allowance	1,500	1,500	0	0.0%
	Pesticides	500	500	0	0.0%
	Parks:				
	Uniforms/Equipment - Downtown Ranger Program	15,000	15,000	0	0.0%
		205,670	210,420	4,750	2.3%
Supplies	MINOR TOOLS & EQUIPMENT				
	Boats-Wohlford (3R), Dixon (4R)	19,150	20,500	1,350	7.0%
	Deep Cycle Batteries (12R)	5,000	6,000	1,000	20.0%
	Outboard Motors (3R)	10,000	10,000	0	0.0%
	Radios - Downtown - 2x	6,400	6,400	0	0.0%
	Trolling Motors - Dixon (5R)	2,000	4,000	2,000	100.0%
	Weed Whips (3R)	2,000	2,000	0	0.0%
		44,550	48,900	4,350	9.8%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Daley Ranch	2,550	2,550	0	0.0%
	Dixon	9,300	9,300	0	0.0%
	Rehabilitate Lakes Picnic Area	7,550	7,550	0	0.0%
	Wohlford	6,150	6,150	0	0.0%
		25,550	25,550	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**LAKES**

**FUND: 1555**

**COST CENTER: CC\_414**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Contract Tree Work	5,320	5,320	0	0.0%
	Daley Ranch Maintenance/Biological Monitoring	35,000	35,000	0	0.0%
	Daley Ranch Services	12,000	12,000	0	0.0%
	Dixon Contracts - Fish Plants	190,000	200,000	10,000	5.3%
	Kiwanis Trout Derby	16,000	16,000	0	0.0%
	Portable Toilet Service	32,000	35,000	3,000	9.4%
	Picnic Structure Reconstruction	0	35,000	35,000	100.0%
	Septic Pumping Service	34,000	35,000	1,000	2.9%
	Wohlford Contracts - Fish Plants	112,000	118,000	6,000	5.4%
		<u>436,320</u>	<u>491,320</u>	<u>55,000</u>	<u>12.6%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	3,000	5,000	2,000	66.7%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Professional Association Dues	500	500	0	0.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Derby Promotion - Dixon	1,000	1,000	0	0.0%
	Derby Promotion - Wohlford	1,000	1,000	0	0.0%
	Printing	2,000	2,000	0	0.0%
		<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.0%</u>
Utilities	UTILITIES				
	Electric (Daley Ranch)	5,000	5,000	0	0.0%
	Electric (Dixon and Wohlford)	88,200	88,200	0	0.0%
		<u>93,200</u>	<u>93,200</u>	<u>0</u>	<u>0.0%</u>
Utilities	CITY WATER				
	Water & Wasterwater Services	0	480,000	480,000	100.0%
Utilities	OTHER TELEPHONE				
	Campground Reservation Phone (Outside Line)	2,000	2,000	0	0.0%
	Cell Phones Expenses (13 @ \$50/Month)	7,800	7,800	0	0.0%
	Clover and Other Handheld Devices	780	780	0	0.0%
	Cell Phone Replacements	1,420	1,420	0	0.0%
		<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>824,790</b>	<b>1,370,890</b>	<b>546,100</b>	<b>66.2%</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**LAKES**

FUND: 1555  
COST CENTER: CC\_414

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Capital Outlay	OTHER CAPITAL OUTLAY				
	Ranger Station	87,000	65,000	(22,000)	-25.3%
	Security Cameras - Dixon	15,000	15,000	0	0.0%
		<u>102,000</u>	<u>80,000</u>	<u>(22,000)</u>	<u>-21.6%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>102,000</b>	<b>80,000</b>	<b>(22,000)</b>	<b>-21.6%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	230,210	99,820	(130,390)	-56.6%
Internal Service Charges	WAREHOUSE	4,940	4,940	0	0.0%
Internal Service Charges	FLEET SERVICES	169,900	111,480	(58,420)	-34.4%
Internal Service Charges	DUPLICATING	3,660	4,800	1,140	31.1%
Internal Service Charges	TELECOMMUNICATIONS	9,760	10,690	930	9.5%
Internal Service Charges	MAIL & MOBILE SERVICES	1,440	1,770	330	22.9%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	39,760	44,860	5,100	12.8%
Internal Service Charges	INSURANCE				
	General Liability Insurance	106,250	101,520	(4,730)	-4.5%
	Property Insurance	6,110	8,830	2,720	44.5%
		<u>112,360</u>	<u>110,350</u>	<u>(2,010)</u>	<u>-1.8%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>572,030</b>	<b>388,710</b>	<b>(183,320)</b>	<b>-32.0%</b>
	<b>SUBTOTAL, LAKES</b>	<b>4,051,370</b>	<b>3,550,260</b>	<b>(501,110)</b>	<b>-12.4%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Radio Communications	27,440	27,860	420	1.5%
	<b>TOTAL, LAKES</b>	<b>\$4,078,810</b>	<b>\$3,578,120</b>	<b>(\$500,690)</b>	<b>-12.3%</b>

**CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Enterprise Fund Sources and Uses**

**WASTEWATER**

**Sources of Funds**

Service Charges	\$35,201,650
San Diego Treatment Charge	3,000,000
Connection Charges	519,000
Interest	153,000
Sale of Recycled Water	4,200,000
Other Revenue	100,000
Agency Incentive Payments	150,000
Reimbursement from Outside Agencies	100,000
City of San Diego Reimbursements	150,000
Use of Available Fund Balance	0
<b>TOTAL, Sources</b>	<b>\$43,573,650</b>

**Uses of Funds**

<i>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</i>	
Employee Services	\$15,427,200
Maintenance and Operations	16,651,150
Capital Outlay	153,000
Internal Service Charges	2,294,740
Allocations	1,168,290
<b>TOTAL, Operating Budget</b>	<b>35,694,380</b>
Bond Principal	2,215,000
SRF Loan Principal	1,436,770
Water Capital Projects - CIP	3,346,000
Add to Available Fund Balance	881,500
<b>TOTAL, Uses</b>	<b>\$43,573,650</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WASTEWATER**

FUND: 1558  
 COST CENTER: CC\_420

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
1	Assistant Diector of Utilities/Construction & Engineering	\$180,000	\$164,710	(\$15,290)	-8.5%
1	Assistant Diector of Utilities/Wastewater	159,290	159,290	0	0.0%
3	Associate Chemists	319,070	327,600	8,530	2.7%
1	Associate Engineer	113,160	113,160	0	0.0%
4	Control Systems Technician I, II & III	432,540	469,700	37,160	8.6%
1	Control Systems Technician I, II & III (NEW)	0	107,430	107,430	100.0%
1	Control Systems Supervisor	149,210	159,990	10,780	7.2%
1	Engineer I/II	77,300	82,240	4,940	6.4%
1	Field Engineering Inspector	84,150	90,510	6,360	7.6%
1	Lab Quality Assurance Officer	104,770	104,770	0	0.0%
1	Laboratory Manager	124,840	137,540	12,700	10.2%
4	Laboratory Technician I/II	374,330	357,660	(16,670)	-4.5%
2	Lead Plant Systems Technician	227,990	217,750	(10,240)	-4.5%
1	Maintenance and Operations Coordinator	62,000	64,170	2,170	3.5%
5	Plant Systems Technician I/II	437,660	463,510	25,850	5.9%
1	Plant Systems Technician Supervisor	128,340	132,790	4,450	3.5%
1	Principal Engineer	142,600	139,810	(2,790)	-2.0%
2	Lead Wastewater Collections Technicians	187,770	201,800	14,030	7.5%
4	Lead Wastewater Treatment Plant Operators	462,870	462,870	0	0.0%
1	SCADA Engineer	136,550	141,330	4,780	3.5%
1	Senior Administrative Assistant	45,660	47,740	2,080	4.6%
1	Senior Engineer	125,460	126,810	1,350	1.1%
2	Supervising Chemists	261,980	274,470	12,490	4.8%
1	Utilities Construction Manager	113,950	119,650	5,700	5.0%
1	Wastewater Maintenance Manager	151,510	151,510	0	0.0%
1	Utilities Maintenance Scheduler	96,640	100,020	3,380	3.5%
1	Utilities Construction Coordinator	71,900	78,140	6,240	8.7%
11	Wastewater Collection Technician I/II	925,260	863,590	(61,670)	-6.7%
2	Wastewater Collection Supervisors	226,710	236,160	9,450	4.2%
1	Wastewater Operations Manager	140,000	144,340	4,340	3.1%
1	Wastewater Treatment Plant Op Supervisor	139,120	119,110	(20,010)	-14.4%
14	Wastewater Treatment Plant Operator Trainee (I, II, III)	1,352,620	1,333,210	(19,410)	-1.4%
	Bilingual Pay	30,550	33,150	2,600	8.5%
	Confined Space Team	26,220	26,220	0	0.0%
	Shift Differential	33,700	33,700	0	0.0%
	Vacation-Holiday Payoff	18,000	18,000	0	0.0%
74		<u>7,663,720</u>	<u>7,804,450</u>	<u>140,730</u>	<u>1.8%</u>
Personnel Services	TEMPORARY PART TIME				
1	Laboratory Assistant	14,300	14,300	0	0.0%
	Temporary Part-Time	60,840	60,840	0	0.0%
		<u>75,140</u>	<u>75,140</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WASTEWATER**

FUND: 1558  
 COST CENTER: CC\_420

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Personnel Services	OVERTIME				
	Comp Time Contingency	1,100	1,100	0	0.0%
	Holiday Pay	24,000	24,000	0	0.0%
	Overtime (Includes Stand-By)	300,000	330,000	30,000	10.0%
		<u>325,100</u>	<u>355,100</u>	<u>30,000</u>	<u>9.2%</u>
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	204,970	203,830	(1,140)	-0.6%
Personnel Services	PERS-NORMAL COST	824,860	787,910	(36,950)	-4.5%
Personnel Services	PERS-UNFUNDED LIABILITY	2,623,930	2,622,060	(1,870)	-0.1%
Personnel Services	MEDICAL	878,950	915,340	36,390	4.1%
Personnel Services	WORKERS' COMPENSATION	347,300	374,780	27,480	7.9%
Personnel Services	FLEXIBLE BENEFITS	104,710	106,040	1,330	1.3%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>13,048,680</b>	<b>13,244,650</b>	195,970	1.5%
MAINTENANCE & OPERATIONS					
Supplies	OFFICE/OPERATING SUPPLIES				
	Laboratory Gas	10,000	10,000	0	0.0%
	Laboratory Supplies	160,000	160,000	0	0.0%
	Lubricants	15,000	15,000	0	0.0%
	Office Supplies	10,800	10,800	0	0.0%
		<u>195,800</u>	<u>195,800</u>	<u>0</u>	<u>0.0%</u>
Supplies	SAFETY EQUIPMENT				
	Miscellaneous Safety Supplies	100,000	100,000	0	0.0%
Supplies	CHEMICALS				
	Treatment Chemicals	880,100	880,100	0	0.0%
Supplies	MINOR TOOLS & EQUIPMENT				
	Inflow and Infiltration Materials	40,000	40,000	0	0.0%
	Materials and tools (Collection System)	120,000	120,000	0	0.0%
	Materials and tools HARRF (Ops, CST, PST)	120,000	120,000	0	0.0%
	Plant and Lift Station Valves	100,000	100,000	0	0.0%
		<u>380,000</u>	<u>380,000</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WASTEWATER**

FUND: 1558

COST CENTER: CC\_420

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Supplies	MINOR OFFICE EQUIPMENT				
	Computers	12,000	12,000	0	0.0%
	Laptops	12,500	12,500	0	0.0%
	Monitors	8,000	8,000	0	0.0%
	Printers	10,000	10,000	0	0.0%
		<u>42,500</u>	<u>42,500</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	CCTV Van Maintenance	0	5,000	5,000	100.0%
	Centrifuge Major Maintenance	200,000	200,000	0	0.0%
	Emergency Generator Fuel	12,000	12,000	0	0.0%
	Lift Station Controls - SCADA	100,000	100,000	0	0.0%
	Lift Station Electrical	75,000	75,000	0	0.0%
	Lift Station Parts	125,000	125,000	0	0.0%
	Lift Station Pumps	105,000	105,000	0	0.0%
	Lift Station Telemetry	15,000	15,000	0	0.0%
	Parts, Mach. Shop, Motor Repair	200,000	200,000	0	0.0%
	Plant Controls	75,000	75,000	0	0.0%
	Plant Electrical	100,000	100,000	0	0.0%
	Plant Instrumentation	100,000	100,000	0	0.0%
	Plant Pumps	80,000	80,000	0	0.0%
	Plant Security Cameras	27,000	27,000	0	0.0%
	Power Bldg Preventative Maintenance	50,000	50,000	0	0.0%
	Rag Chopper and Grinder Pumps	100,000	100,000	0	0.0%
	Variable Frequency Drive Units (VFD's)	25,000	25,000	0	0.0%
		<u>1,389,000</u>	<u>1,394,000</u>	<u>5,000</u>	<u>0.4%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Biosolids Handling/Hauling	900,000	1,200,000	300,000	33.3%
	Consulting Services	265,000	270,000	5,000	1.9%
	Contract Maintenance	566,720	580,000	13,280	2.3%
	Crane Certification	15,000	17,000	2,000	13.3%
	Federal Lobbying Fees	24,000	24,000	0	0.0%
	Hadronix Smart Covers	75,000	80,000	5,000	6.7%
	Lift Station Arc Flash Study	50,000	50,000	0	0.0%
	Ocean Outfall Maintenance and Operation	1,050,000	1,130,600	80,600	7.7%
	Outside Laboratory Testing	300,000	310,000	10,000	3.3%
	SDFA Reporting	860	860	0	0.0%
	Southern California Kelp Survey	13,000	13,000	0	0.0%
	State Lobbying Fees	15,000	15,000	0	100.0%
	System Pest Mitigation (Collection Vector Mitigation)	20,000	20,000	0	0.0%
	Work Uniforms	25,000	25,000	0	0.0%
		<u>3,319,580</u>	<u>3,735,460</u>	<u>415,880</u>	<u>12.5%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	25,000	40,000	15,000	60.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**WASTEWATER**

**FUND: 1558**

**COST CENTER: CC\_420**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	800	800	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Assoc CA Water Agencies	16,000	16,000	0	0.0%
	CA Water Environment Assoc	14,600	14,600	0	0.0%
	Engineering License Renewals	3,000	3,000	0	0.0%
	Operator Certification Renewals	9,500	9,500	0	0.0%
	Professional Memberships	8,000	8,000	0	0.0%
	Water Environment Federation	1,000	1,000	0	0.0%
		<u>52,100</u>	<u>52,100</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	OUTSIDE DUPLICATING				
	Other Duplicating	1,250	1,250	0	0.0%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Community Notices	5,000	5,000	0	0.0%
Other Operating Expenses	PERMITS				
	Department of Environmental Health (DEH) Permitting	6,200	7,000	800	12.9%
	Lab Accreditation Fee	12,000	13,000	1,000	8.3%
	NPDES Permit Fee (Discharge Permit)	80,000	80,000	0	0.0%
	San Diego County APCD Test Fees	16,800	17,500	700	4.2%
	San Diego County Hazardous Materials Reg.	3,800	3,800	0	0.0%
	SWRCB Bap Protection Toxic Cleanup Program	11,000	11,000	0	0.0%
		<u>129,800</u>	<u>132,300</u>	<u>2,500</u>	<u>1.9%</u>
Utilities	UTILITIES				
	Cathodic Protection Electrical	1,000	1,000	0	0.0%
	Lift Station Energy	276,750	276,750	0	0.0%
	Main Plant Electrical	3,310,000	3,310,000	0	0.0%
	Main Plant Natural Gas	310,000	310,000	0	0.0%
		<u>3,897,750</u>	<u>3,897,750</u>	<u>0</u>	<u>0.0%</u>
Utilities	CITY WATER				
	Water & Wasterwater Services	675,200	84,750	(590,450)	-87.4%
Utilities	OTHER TELEPHONE				
	Cellular Phones (65 Cell phones & ipads)	43,500	43,500	0	0.0%
	Cell Phone Replacements	3,460	5,000	1,540	44.5%
		<u>46,960</u>	<u>48,500</u>	<u>1,540</u>	<u>3.3%</u>
Rent	RENT				
	Facility Lease	328,770	328,770	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**WASTEWATER**

**FUND: 1558**  
**COST CENTER: CC\_420**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSES				
	County Health Overflow Sampling Charges	2,000	2,000	0	0.0%
	Damage Repair Contingency	25,000	25,000	0	0.0%
	Driver's License Renewals (Class A & B)	800	800	0	0.0%
	Overtime Meals	2,100	2,100	0	0.0%
	Pretreatment Program Surcharge	900	900	0	0.0%
	Real Estate Taxes	3,000	3,000	0	0.0%
	SDCWA Internship	11,500	11,500	0	0.0%
		<u>45,300</u>	<u>45,300</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	SOFTWARE				
	Auto Cad- CSA	5,060	5,060	0	0.0%
	Auto Cad- Zones (Engineers)	570	570	0	0.0%
	CUES (CCTV Software) Granite Net	9,000	9,000	0	0.0%
	Hach/Wimms (Data Storage)	6,400	6,400	0	0.0%
	Hydraulic Modeling (Innovyze)	6,200	6,200	0	0.0%
	LIMMS Support (Laboratory Data)	20,000	48,000	28,000	140.0%
	Rockwell Software Support (PLC software)	9,000	12,000	3,000	33.3%
	Underground Service Alert	10,000	10,000	0	0.0%
	Utility Billing Software	60,720	85,000	24,280	40.0%
	Wonderware Support (Control Software- SCADA)	25,000	35,000	10,000	40.0%
		<u>151,950</u>	<u>217,230</u>	<u>65,280</u>	<u>43.0%</u>
Debt Service	INTEREST				
	SRF Loan - Aeration Blower	2,320	0	(2,320)	-100.0%
	SRF Loan - MFRO	285,890	326,800	40,910	14.3%
	SRF Loan - RW Brine Line	80,810	78,350	(2,460)	-3.0%
	SRF Loan - RW Mains & Tanks	91,930	89,260	(2,670)	-2.9%
		<u>460,950</u>	<u>494,410</u>	<u>33,460</u>	<u>7.3%</u>
Debt Service	BOND INTEREST				
	Bond Interest - 2015A	188,130	115,500	(72,630)	-38.6%
	Bond Interest - 2015B	24,320	8,370	(15,950)	-65.6%
	Bond Interest - 2021A	824,350	820,660	(3,690)	-0.4%
		<u>1,036,800</u>	<u>944,530</u>	<u>(92,270)</u>	<u>-8.9%</u>
Debt Service	BOND EXPENSE				
	Amortized Deferred Bond Costs	93,700	86,810	(6,890)	-7.4%
	BNY Admin Fees	3,300	4,800	1,500	45.5%
	SDFA Continuing Disclosures	1,500	4,610	3,110	207.3%
		<u>98,500</u>	<u>96,220</u>	<u>(2,280)</u>	<u>-2.3%</u>
Debt Service	BOND AMORTIZATION				
	Amortization of Bond Premium/Discount	(546,920)	(549,960)	(3,040)	0.6%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>12,716,190</b>	<b>12,566,810</b>	<b>(149,380)</b>	<b>-1.2%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WASTEWATER**

FUND: 1558

COST CENTER: CC\_420

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Capital Outlay	OTHER CAPITAL OUTLAY				
	10" Cuttter Cartidge	10,000	0	(10,000)	-100.0%
	Clamp Flow Transducer	0	15,000	15,000	100.0%
	Hach Filtrax	14,000	0	(14,000)	-100.0%
	Jerome H2S Meter	0	20,000	20,000	100.0%
	Microwave Digestion Unit	51,000	0	(51,000)	-100.0%
	Plant and Lift Station Security Cameras	25,000	25,000	0	0.0%
	Sodium Bisulfate Pump Cabinet	0	55,000	55,000	100.0%
	Tank Mixer	15,000	0	(15,000)	-100.0%
	TKN Digestion and Distillation Unit	0	20,000	20,000	100.0%
	Turbidity Meters	19,200	0	(19,200)	-100.0%
	Valve Exercise Trailer	0	18,000	18,000	100.0%
		<u>134,200</u>	<u>153,000</u>	<u>18,800</u>	<u>14.0%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>134,200</b>	<b>153,000</b>	18,800	14.0%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	369,240	240,570	(128,670)	-34.8%
Internal Service Charges	WAREHOUSE	13,150	13,150	0	0.0%
Internal Service Charges	FLEET SERVICES	436,850	319,440	(117,410)	-26.9%
Internal Service Charges	DUPLICATING	4,630	7,000	2,370	51.2%
Internal Service Charges	TELECOMMUNICATIONS	33,000	32,420	(580)	-1.8%
Internal Service Charges	MAIL & MOBILE SERVICES	7,810	10,310	2,500	32.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	311,900	346,670	34,770	11.1%
Internal Service Charges	INSURANCE				
	General Liability Insurance	421,210	443,740	22,530	5.3%
	Property Insurance	588,630	668,300	79,670	13.5%
		<u>1,009,840</u>	<u>1,112,040</u>	<u>102,200</u>	<u>10.1%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>2,186,420</b>	<b>2,081,600</b>	(104,820)	-4.8%
	<b>SUBTOTAL, WASTEWATER</b>	<b>28,085,490</b>	<b>28,046,060</b>	(39,430)	-0.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WASTEWATER**

FUND: 1558

COST CENTER: CC\_420

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Building	134,560	157,940	23,380	17.4%
	City Attorney	426,370	448,160	21,790	5.1%
	City Clerk	172,110	177,810	5,700	3.3%
	City Council	14,560	102,600	88,040	604.7%
	City Manager	438,940	484,550	45,610	10.4%
	City Treasurer	49,350	63,440	14,090	28.6%
	Code Compliance	44,990	96,590	51,600	114.7%
	Communications	57,410	69,830	12,420	21.6%
	Digital Media Services	30,310	32,730	2,420	8.0%
	Engineering	163,580	183,090	19,510	11.9%
	Environmental Programs	689,720	863,810	174,090	25.2%
	Finance	851,220	854,340	3,120	0.4%
	Human Resources	241,600	260,290	18,690	7.7%
	Information Systems - Administration	59,570	60,810	1,240	2.1%
	Enterprise Software Administration	214,460	189,080	(25,380)	-11.8%
	Geographic Information Systems	215,640	92,320	(123,320)	-57.2%
	Maintenance-Parks	117,760	119,520	1,760	1.5%
	Maintenance-Streets	132,220	70,040	(62,180)	-47.0%
	Non-Departmental	107,560	122,340	14,780	100.0%
	Planning	27,340	36,920	9,580	35.0%
	Radio Communications	39,550	40,150	600	1.5%
	Risk Management	48,970	50,510	1,540	3.1%
	Water	240,150	363,100	122,950	51.2%
		<u>4,517,940</u>	<u>4,939,970</u>	<u>422,030</u>	<u>9.3%</u>
Administrative Expenses	ALLOCATED OUT				
	Capital Improvement Projects - Time Entry	(136,500)	(136,500)	0	0.0%
	Environmental Programs	(35,030)	(38,800)	(3,770)	10.8%
	Recycled Water	(1,432,970)	(1,546,000)	(113,030)	7.9%
	Water	(1,583,500)	(1,873,700)	(290,200)	18.3%
		<u>(3,188,000)</u>	<u>(3,595,000)</u>	<u>(407,000)</u>	<u>12.8%</u>
	<b>TOTAL, WASTEWATER</b>	<b>\$29,415,430</b>	<b>\$29,391,030</b>	<b>(\$24,400)</b>	<b>-0.1%</b>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**RECYCLED WATER**

**FUND: 1558**

**COST CENTER: CC\_422**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Senior Cross Connection Technician	\$99,940	\$103,630	\$3,690	3.7%
	1 Cross Connection Technician II	86,200	90,190	3,990	4.6%
	2	<u>186,140</u>	<u>193,820</u>	<u>7,680</u>	<u>4.1%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	5,100	5,220	120	2.4%
Personnel Services	PERS-NORMAL COST	18,500	17,880	(620)	-3.4%
Personnel Services	PERS-UNFUNDED LIABILITY	63,980	66,950	2,970	4.6%
Personnel Services	MEDICAL	30,100	31,120	1,020	3.4%
Personnel Services	WORKERS' COMPENSATION	11,970	14,090	2,120	17.7%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>315,790</b>	<b>329,080</b>	13,290	4.2%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Office and Operating Supplies	1,500	2,000	500	100.0%
	Water Reclamation Program Supplies	12,000	14,000	2,000	16.7%
		<u>13,500</u>	<u>16,000</u>	<u>2,500</u>	<u>18.5%</u>
Supplies	CHEMICALS				
	Treatment Chemicals	675,000	675,000	0	0.0%
Supplies	MINOR TOOLS & EQUIPMENT				
	Chlor-Dechlor Supplies & Equipment	85,000	85,000	0	100.0%
	Tools and Parts (MFRO, IBPS, & Title 22)	50,000	50,000	0	0.0%
		<u>135,000</u>	<u>135,000</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	MFRO Equipment Maintenance	300,000	300,000	0	0.0%
	Recycled Water Maintenance Equipment	210,000	210,000	0	0.0%
	Recycled Water Pump Maintenance	200,000	200,000	0	0.0%
		<u>710,000</u>	<u>710,000</u>	<u>0</u>	<u>0.0%</u>

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**RECYCLED WATER**

**FUND: 1558**  
**COST CENTER: CC\_422**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Cleaning/Inspection Recycled Water Reservoir	15,000	15,000	0	0.0%
	Contract Maintenance	40,000	40,000	0	0.0%
	Outside Laboratory Testing	120,000	120,000	0	0.0%
		<u>175,000</u>	<u>175,000</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	WateReuse	8,000	9,500	1,500	18.8%
Other Operating Expenses	ADVERTISING AND PRINTING				
	Water Reclamation Materials - Public Outreach	2,000	2,000	0	0.0%
Other Operating Expenses	PERMITS				
	APCD	0	1,500	1,500	100.0%
	Department of Environmental Health	1,500	2,500	1,000	66.7%
	NPDES Permit Fee	125,000	140,000	15,000	12.0%
		<u>126,500</u>	<u>144,000</u>	<u>17,500</u>	<u>13.8%</u>
Utilities	UTILITIES				
	MFRO Electrical	780,000	780,000	0	0.0%
	Reclaimed Water Treatment (Electrical)	618,460	618,460	0	0.0%
		<u>1,398,460</u>	<u>1,398,460</u>	<u>0</u>	<u>0.0%</u>
Utilities	CITY WATER				
	Water & Wastewater Services	50,000	27,230	(22,770)	-45.5%
Other Operating Expenses	OTHER EXPENSES				
	Department of Health Services	20,000	20,000	0	0.0%
Other Operating Expenses	SOFTWARE				
	Underground Service Alert	10,000	10,000	0	0.0%
	SCADA	11,000	11,000	0	100.0%
		<u>21,000</u>	<u>21,000</u>	<u>0</u>	<u>0.0%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>3,334,460</b>	<b>3,333,190</b>	<b>(1,270)</b>	<b>0.0%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	FLEET SERVICES	6,920	5,040	(1,880)	-27.2%
Internal Service Charges	TELECOMMUNICATIONS	0	230	230	100.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECYCLED WATER**

FUND: 1558

COST CENTER: CC\_422

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	2,700	4,680	1,980	73.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	29,510	31,990	2,480	8.4%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>39,130</b>	<b>41,940</b>	2,810	7.2%
	<b>SUBTOTAL, RECYCLED WATER</b>	<b>3,689,380</b>	<b>3,704,210</b>	14,830	0.4%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Wastewater	1,432,970	38,800	(1,394,170)	-97.3%
	Water	67,120	58,700	(8,420)	-12.5%
		<u>1,500,090</u>	<u>97,500</u>	<u>(1,402,590)</u>	<u>-93.5%</u>
	<b>TOTAL, RECYCLED WATER</b>	<b>\$5,189,470</b>	<b>\$3,801,710</b>	(\$1,387,760)	-26.7%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**ENVIRONMENTAL PROGRAMS**

FUND: 1558  
 COST CENTER: CC\_440

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	4 Assistant Environmental Programs Specialist	\$58,140	\$0	(\$58,140)	-100.0%
	4 Environmental Compliance Inspectors	347,190	359,890	12,700	3.7%
	1 Environmental Compliance Supervisor	124,980	130,990	6,010	4.8%
	3 2 Environmental Programs Specialists	152,260	215,640	63,380	41.6%
	1 Environmental Programs Supervisor	96,570	98,660	2,090	2.2%
	2 Senior Environmental Compliance Inspectors	206,200	200,160	(6,040)	-2.9%
	1 Utility Environmental Program Manager	129,470	104,330	(25,140)	-19.4%
	Bilingual Pay	1,300	1,300	0	0.0%
	<u>12</u>	<u>1,116,110</u>	<u>1,110,970</u>	<u>(5,140)</u>	<u>-0.5%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	33,030	32,980	(50)	-0.2%
Personnel Services	PERS-NORMAL COST	127,310	120,180	(7,130)	-5.6%
Personnel Services	PERS-UNFUNDED LIABILITY	382,540	383,310	770	0.2%
Personnel Services	MEDICAL	146,040	152,370	6,330	4.3%
Personnel Services	WORKERS' COMPENSATION	28,810	27,450	(1,360)	-4.7%
Personnel Services	FLEXIBLE BENEFITS	26,300	26,210	(90)	-0.3%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>1,860,140</b>	<b>1,853,470</b>	<b>(6,670)</b>	<b>-0.4%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	General Office Supplies	10,000	15,000	5,000	50.0%
	Stormwater Stenciling Supplies	100	100	0	0.0%
		<u>10,100</u>	<u>15,100</u>	<u>5,000</u>	<u>49.5%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Field Equipment	300	300	0	0.0%
	Monitoring and Sampling	200	200	0	0.0%
		<u>500</u>	<u>500</u>	<u>0</u>	<u>0.0%</u>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**ENVIRONMENTAL PROGRAMS**

**FUND: 1558**

**COST CENTER: CC\_440**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Carlsbad Watershed Management Area Compliance	90,000	90,000	0	0.0%
	Dry Weather Outfall Monitoring Program	70,000	100,000	30,000	42.9%
	Industrial Pretreatment Support	10,000	10,000	0	0.0%
	Mitigation Area Maintenance	0	60,000	60,000	100.0%
	Regional Program Costs	40,000	40,000	0	0.0%
	San Dieguito Watershed Management Area Compliance	75,000	75,000	0	0.0%
	Technical Support - Jurisdictional Compliance	100,000	150,000	50,000	50.0%
	Uniforms	2,500	25,000	22,500	900.0%
	Wetland Permitting Support	60,000	65,000	5,000	8.3%
		<u>447,500</u>	<u>615,000</u>	<u>167,500</u>	<u>37.4%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	12,000	12,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	300	300	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	BMP Manuals	1,250	1,250	0	0.0%
	Professional Licensing Fees	2,000	2,000	0	0.0%
		<u>3,250</u>	<u>3,250</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	ADVERTISING AND PRINTING				
	Public Education and Awareness Program	1,000	1,000	0	0.0%
Other Operating Expenses	PERMITS				
	Permits and Fees (RWQCB Fees)	60,000	90,000	30,000	50.0%
Utilities	OTHER TELEPHONE				
	Cell Phones (17 Devices - Cell Phones/ipads)	8,500	9,000	500	5.9%
Other Operating Expenses	SOFTWARE				
	Software Licenses (Adobe, etc.)	1,000	1,500	500	50.0%
Supplies	MINOR OFFICE EQUIPMENT				
	Computer Accessories (Monitors, Tablets, etc.)	3,000	3,500	500	16.7%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>547,150</b>	<b>751,150</b>	<b>204,000</b>	<b>37.3%</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**ENVIRONMENTAL PROGRAMS**

FUND: 1558

COST CENTER: CC\_440

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	0	31,030	31,030	100.0%
Internal Service Charges	FLEET SERVICES	51,710	32,110	(19,600)	-37.9%
Internal Service Charges	DUPLICATING	1,670	1,260	(410)	100.0%
Internal Service Charges	TELECOMMUNICATIONS	0	1,520	1,520	100.0%
Internal Service Charges	MAIL & MOBILE SERVICES	0	3,030	3,030	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	24,680	37,810	13,130	53.2%
Internal Service Charges	INSURANCE				
	General Liability Insurance	100,080	60,320	(39,760)	-39.7%
	Property Insurance	6,690	4,120	(2,570)	-38.4%
		<u>106,770</u>	<u>64,440</u>	<u>(42,330)</u>	<u>-39.6%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>184,830</b>	<b>171,200</b>	<b>(13,630)</b>	<b>-7.4%</b>
	<b>SUBTOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>2,592,120</b>	<b>2,775,820</b>	<b>183,700</b>	<b>7.1%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Engineering	354,400	346,250	(8,150)	-2.3%
	Maintenance - Parks	33,180	33,500	320	1.0%
	Maintenance - Streets	74,140	52,370	(21,770)	-29.4%
	Recycling & Waste Reduction	19,000	19,000	0	0.0%
	Wastewater	35,030	136,500	101,470	289.7%
	Water	66,750	75,400	8,650	13.0%
		<u>582,500</u>	<u>663,020</u>	<u>80,520</u>	<u>13.8%</u>
Administrative Expenses	ALLOCATED OUT				
	Wastewater	(689,720)	(863,810)	(174,090)	25.2%
	Water	(79,760)	(73,390)	6,370	-8.0%
		<u>(769,480)</u>	<u>(937,200)</u>	<u>(167,720)</u>	<u>21.8%</u>
	<b>TOTAL, ENVIRONMENTAL PROGRAMS</b>	<b>\$2,405,140</b>	<b>\$2,501,640</b>	<b>\$96,500</b>	<b>4.0%</b>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Enterprise Fund Sources and Uses**

**RECYCLING AND WASTE REDUCTION**

**Sources of Funds**

AB939/Mandatory Recycling	\$347,000
Beverage Recycling	37,000
Household Hazardous Waste	230,000
Recycling Education Grant	7,000
SB 1383 Local Assistance Grant	215,000
Used Oil Recycling	20,000
Transfer from Wastewater Fund	61,340
<b>TOTAL, Sources</b>	<b><u><u>\$917,340</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Employee Services	\$443,110
Maintenance and Operations	418,700
Internal Service Charges	34,830
Allocations	20,700
<b>TOTAL, Uses</b>	<b><u><u>\$917,340</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECYCLING AND WASTE REDUCTION**

FUND: 1561  
 COST CENTER: CC\_407

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Program Assistant	\$60,270	\$62,390	\$2,120	3.5%
	1 Recycling Program Specialist I/II	66,880	52,700	(14,180)	100.0%
	1 Recycling Program Supervisor	82,190	82,190	0	100.0%
	1 Senior Administrative Assistant	43,230	50,120	6,890	15.9%
	Bilingual Pay	1,950	1,950	0	0.0%
	4	254,520	249,350	(5,170)	-2.0%
Personnel Services	OVERTIME				
	Miscellaneous Overtime	5,000	5,000	0	0.0%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	10,300	9,740	(560)	-5.4%
Personnel Services	PERS-NORMAL COST	29,170	26,790	(2,380)	-8.2%
Personnel Services	PERS-UNFUNDED LIABILITY	76,670	85,460	8,790	11.5%
Personnel Services	MEDICAL	65,350	61,050	(4,300)	-6.6%
Personnel Services	WORKERS' COMPENSATION	2,630	3,240	610	23.2%
Personnel Services	FLEXIBLE BENEFITS	2,480	2,480	0	100.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>446,120</b>	<b>443,110</b>	<b>(3,010)</b>	<b>-0.7%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Containers and Equipment	9,000	9,000	0	0.0%
	General Office Supplies	1,700	2,000	300	17.6%
		10,700	11,000	300	2.8%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Household Hazardous Waste Collection	100,000	100,000	0	0.0%
	PW Yard Hazmat Pickup	20,000	20,000	0	0.0%
		120,000	120,000	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	6,000	6,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Dues & Subscriptions	500	500	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**RECYCLING AND WASTE REDUCTION**

FUND: 1561

COST CENTER: CC\_407

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	ADVERTISING AND PRINTING				
	Advertising and Printing	7,000	7,000	0	0.0%
Other Operating Expenses	OTHER EXPENSES				
	Grant - Beverage Recycling City/County Payment Program	37,750	37,630	(120)	-0.3%
	Grant - RSWA Recycling Education	0	7,000	7,000	100.0%
	Grant - Used Oil Payment Program	20,540	21,040	500	2.4%
	Litter Removal/Composting/Curbside Recycling Programs	10,550	10,550	0	0.0%
	SB1383 Mandated Programs	197,980	197,980	0	0.0%
		<u>266,820</u>	<u>274,200</u>	<u>7,380</u>	<u>2.8%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>411,020</b>	<b>418,700</b>	<b>7,680</b>	<b>1.9%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	104,720	10,750	(93,970)	-89.7%
Internal Service Charges	FLEET SERVICES	1,150	1,090	(60)	-5.2%
Internal Service Charges	DUPLICATING	0	30	30	0.0%
Internal Service Charges	TELECOMMUNICATIONS	0	470	470	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	9,010	7,720	(1,290)	-14.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	12,770	14,290	1,520	11.9%
	Property Insurance	470	480	10	2.1%
		<u>13,240</u>	<u>14,770</u>	<u>1,530</u>	<u>11.6%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>128,120</b>	<b>34,830</b>	<b>(93,290)</b>	<b>-72.8%</b>
	<b>SUBTOTAL, RECYCLING AND WASTE REDUCTION</b>	<b>985,260</b>	<b>896,640</b>	<b>(88,620)</b>	<b>-9.0%</b>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Water	10,340	58,700	48,360	467.7%
Administrative Expenses	ALLOCATED OUT				
	Environmental Programs	(19,000)	(19,000)	0	0.0%
	Water	(19,000)	(19,000)	0	0.0%
		<u>(38,000)</u>	<u>(38,000)</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**RECYCLING AND WASTE REDUCTION**

FUND: 1561

COST CENTER: CC\_407

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<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	TOTAL, RECYCLING AND WASTE REDUCTION	\$957,600	\$917,340	(\$40,260)	-4.2%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Internal Service Fund Sources and Uses**

**BUILDING MAINTENANCE**

**Sources of Funds**

*Charges to Departments:*

General Fund

City Council	\$54,570
City Manager	141,700
City Attorney	125,390
City Clerk	112,300
City Treasurer	10,290
Finance	114,000
Human Resources	112,230
Risk Management	4,280
Information Systems Administration	129,130
Communications	23,500
Economic Development	45,970
Recreation	374,530
Older Adult Services	212,090
Library	231,480
Planning	69,920
Code Compliance	33,400
Building	61,670
Engineering	192,760
Maintenance - Streets	133,300
Maintenance - Parks	309,060
Radio Communications	1,150
Police	1,571,200
Fire	1,008,800
Center for the Arts	631,850

Special Revenue Funds

CDBG Administration	4,900
Successor Agency - Housing	10,650

Water Fund

Water	382,940
Lakes	99,820

Wastewater Fund

Wastewater	240,570
Environmental Programs	31,030

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	10,750
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Internal Service Funds

Fleet Services	118,130
Duplicating	16,470

**TOTAL, Charges to Departments**

**\$6,619,830**

Use of Available Fund Balance

0

**TOTAL, Sources**

**\$6,619,830**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$ 3,144,440
Maintenance and Operations	3,331,680
Internal Service Charges	85,740
Allocations	57,970

**TOTAL, Operating Budget**

**6,619,830**

Add to Available Fund Balance

0

**TOTAL, Uses**

**\$6,619,830**

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BUILDING MAINTENANCE**

FUND: 1650  
 COST CENTER: CC\_450

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Facilities Maintenance Manager	\$104,900	\$104,900	0	0.0%
	1 Facilities Maintenance Supervisor	92,880	97,520	4,640	5.0%
	1 Custodial Supervisor	64,090	67,300	3,210	5.0%
	5 Custodian I/II's	231,220	242,440	11,220	4.9%
	1 Electrician	82,880	82,880	0	0.0%
	2 HVAC Technicians	155,060	161,820	6,760	4.4%
	2 Lead Maintenance Technicians	145,000	152,410	7,410	5.1%
	1 Project Manager	94,790	118,000	23,210	100.0%
	2 Senior Maintenance Technicians	141,320	133,520	(7,800)	-5.5%
	Bilingual Pay	6,500	7,800	1,300	20.0%
	Holiday Pay	20,890	20,890	0	0.0%
	Shift Differential	9,000	9,000	0	0.0%
	<u>16</u>	<u>1,148,530</u>	<u>1,198,480</u>	<u>49,950</u>	<u>4.3%</u>
Personnel Services	REGULAR PART-TIME				
	1 Custodian I (.75)	35,740	37,060	1,320	3.7%
Personnel Services	TEMPORARY PART-TIME				
	Temporary Part-Time - PARS	232,350	243,970	11,620	5.0%
	Temporary Part-Time - PERS	493,300	517,970	24,670	5.0%
	Bilingual Pay	2,500	2,500	0	0.0%
		<u>728,150</u>	<u>764,440</u>	<u>36,290</u>	<u>5.0%</u>
Personnel Services	OVERTIME				
	Overtime	153,350	153,350	0	0.0%
	Standby Pay	32,500	32,500	0	0.0%
		<u>185,850</u>	<u>185,850</u>	<u>0</u>	<u>0.0%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	51,700	41,320	(10,380)	-20.1%
Personnel Services	PERS-NORMAL COST	165,480	125,610	(39,870)	-24.1%
Personnel Services	PERS-UNFUNDED LIABILITY	419,260	439,610	20,350	4.9%
Personnel Services	MEDICAL	246,460	260,640	14,180	5.8%
Personnel Services	WORKERS' COMPENSATION	125,380	75,140	(50,240)	-40.1%
Personnel Services	FLEXIBLE BENEFITS	14,890	16,290	1,400	9.4%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>3,121,440</b>	<b>3,144,440</b>	<b>23,000</b>	<b>0.7%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BUILDING MAINTENANCE**

FUND: 1650

COST CENTER: CC\_450

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Boot Allowance	3,230	3,230	0	0.0%
	Miscellaneous Supplies and Code Books	500	500	0	0.0%
	Safety Glasses	2,230	2,230	0	0.0%
	Small Tools	1,290	1,290	0	0.0%
		<u>7,250</u>	<u>7,250</u>	<u>0</u>	<u>0.0%</u>
Supplies	CUSTODIAL SUPPLIES				
	Custodial Supplies	115,000	115,000	0	0.0%
Supplies	MINOR TOOLS & EQUIPMENT				
	Minor tool and equipment	110,000	110,000	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Maintenance of equipment	3,000	3,000	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	5 Year Elevator Load Test	17,000	17,000	0	0.0%
	Appliance Repair	40,000	40,000	0	0.0%
	Automatic Doors/Roll Up Doors, Service and Parts	85,000	85,000	0	0.0%
	Backflow Device Inspections	4,500	4,500	0	0.0%
	Boiler Maintenance	8,200	8,200	0	0.0%
	Carpentry and Miscellaneous Repairs	25,000	25,000	0	0.0%
	Collapsible Wall Maintenance (Conference Center Salons)	6,000	6,000	0	0.0%
	Daley Ranch Water System Maintenance & Testing	2,500	2,500	0	0.0%
	Daley Ranch Well Permit	2,250	2,250	0	0.0%
	Drain Cleanout/Plumbing Repairs	22,500	22,500	0	0.0%
	Elevator Maintenance and Repairs	51,500	51,500	0	0.0%
	Elevator State Inspection Fee	3,800	3,800	0	0.0%
	Energy Management System	60,000	60,000	0	0.0%
	Facility Sign Replacement	3,000	3,000	0	0.0%
	Fall Protection Inspection and Certification (CCAIE)	3,500	3,500	0	0.0%
	Fire Alarm Inspections, Monitoring and Repairs	78,000	78,000	0	0.0%
	Fire Extinguishers	11,000	11,000	0	0.0%
	Fire Station Hose Crane Hoist Inspection and Repair	10,000	10,000	0	0.0%
	Fire Sprinkler 5-Year Testing and Annual Inspection	15,110	15,110	0	0.0%
	Floor Repair	30,000	30,000	0	0.0%
	Generator and Chiller Permits	27,210	27,210	0	0.0%
	Generator Maintenance	77,000	77,000	0	0.0%
	Glass Repair	6,000	6,000	0	0.0%
	Gym Floor/Dance Floor Refinishing	9,000	9,000	0	0.0%
	Hazardous Waste Disposal	12,000	12,000	0	0.0%
	HVAC Service Contract (CCAIE and City Hall) - Tecogen	102,540	102,540	0	0.0%
	Jail Door Maintenance	8,300	8,300	0	0.0%

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**BUILDING MAINTENANCE**

**FUND: 1650**

**COST CENTER: CC\_450**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS (CONTINUED)				
	Lock Repair	3,400	3,400	0	0.0%
	Osmosis Equipment Maintenance (Fire Stations 1-7)	7,000	7,000	0	0.0%
	Painting	50,000	50,000	0	0.0%
	Pest Control	18,500	18,500	0	0.0%
	Pneumatic Control Maintenance (City Hall and CCAE)	30,000	30,000	0	0.0%
	Replace Fire & Security System Phone Lines to Cellular	100,000	0	(100,000)	-100.0%
	Rolling Storage File Maintenance (Police/Fire)	7,500	7,500	0	0.0%
	Roof Repair	556,300	0	(556,300)	-100.0%
	Security Gate Repair	25,000	50,000	25,000	100.0%
	Security System Monitoring and Repairs	25,000	50,000	25,000	100.0%
	Soft Water Service for Humidifiers (CCAЕ Museum)	4,500	4,500	0	0.0%
	Speed Drive Service (CCAЕ)	15,000	15,000	0	0.0%
	Stage Lift Maintenance (CCAЕ)	6,200	6,200	0	0.0%
	Stage Rigging Inspection (CCAЕ)	13,000	13,000	0	0.0%
	Uniforms	5,000	5,000	0	0.0%
	UPS Maintenance (Police/Fire)	8,110	8,110	0	0.0%
	Water Treatment	10,900	10,900	0	0.0%
		<u>1,606,320</u>	<u>1,000,020</u>	<u>(606,300)</u>	<u>-37.7%</u>
Repairs and Maintenance	OTHER BUILDING REPAIRS/MAINTENANCE				
	Building Maintenance/Repairs for City Facilities	192,400	192,400	0	0.0%
	City Wide HVAC Filter, Belts and Lube Parts	25,000	25,000	0	0.0%
	Electrical repair parts	11,670	11,670	0	0.0%
	HVAC Repair Parts	11,670	11,670	0	0.0%
		<u>240,740</u>	<u>240,740</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Professional Publications	250	250	0	0.0%
Other Operating Expenses	OTHER DUPLICATING				
	Duplicating for Bid Advertisements	1,400	1,400	0	0.0%
Utilities	UTILITIES				
	San Diego Gas & Electric SDG&E	545,060	545,060	0	0.0%
	Police and Fire Headquarters SDG&E	1,271,810	1,271,810	0	0.0%
		<u>1,816,870</u>	<u>1,816,870</u>	<u>0</u>	<u>0.0%</u>
Utilities	WATER				
	Water & Wastewater Services	23,000	24,150	1,150	5.0%
Utilities	OTHER TELEPHONE				
	Cellular Phone Service	11,000	11,000	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BUILDING MAINTENANCE**

FUND: 1650  
 COST CENTER: CC\_450

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Rent	RENT				
	Other Rent (Storage Containers, Equipment, Lifts)	2,000	2,000	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>3,936,830</b>	<b>3,331,680</b>	(605,150)	-15.4%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	WAREHOUSE	14,790	14,790	0	0.0%
Internal Service Charges	FLEET SERVICES	72,130	35,790	(36,340)	-50.4%
Internal Service Charges	TELECOMMUNICATIONS	350	350	0	0.0%
Internal Service Charges	MAIL & MOBILE SERVICES	900	1,850	950	105.6%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	29,610	32,960	3,350	11.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	89,260	90,640	1,380	1.5%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>117,780</b>	<b>85,740</b>	(32,040)	-27.2%
	<b>SUBTOTAL, BUILDING MAINTENANCE</b>	<b>7,176,050</b>	<b>6,561,860</b>	(614,190)	-8.6%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Radio Communications	2,560	1,640	(920)	-35.9%
	Streets	50,850	57,970	7,120	14.0%
		<u>53,410</u>	<u>59,610</u>	<u>6,200</u>	<u>11.6%</u>
	<b>TOTAL, BUILDING MAINTENANCE</b>	<b>\$7,229,460</b>	<b>\$6,621,470</b>	(\$607,990)	-8.4%



**CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses**

**WAREHOUSE**

**Sources of Funds**

*Charges to Departments:*

General Fund

Maintenance - Streets	\$14,790
Maintenance - Parks	16,440

Water Fund

Water	82,190
Lakes	4,940

Wastewater Fund

Wastewater	13,150
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Internal Service Funds

Building Maintenance	14,790
Fleet	18,080

<b>TOTAL, Sources</b>	<b>164,380</b>
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Use of Available Fund Balance	0
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<b>TOTAL, Sources</b>	<b>\$164,380</b>
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**Uses of Funds**

*Operating Budget:*

Employee Services	\$125,180
Maintenance and Operations	6,210
Internal Service Charges	26,490

<b>TOTAL, Operating Budget</b>	<b>157,880</b>
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Add to Available Fund Balance	6,500
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<b>TOTAL, Uses</b>	<b>\$164,380</b>
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**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**WAREHOUSE**

**FUND: 1652  
COST CENTER: CC\_710**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Purchasing/Inventory Control	\$56,780	\$56,780	0	0.0%
Personnel Services	TEMPORARY PART-TIME				
	Department Specialist	24,600	33,000	8,400	34.1%
Personnel Services	OVERTIME				
	Miscellaenous Overtime	300	300	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	2,020	2,020	0	0.0%
Personnel Services	PERS-NORMAL COST	6,560	6,150	(410)	-6.3%
Personnel Services	PERS-UNFUNDED LIABILITY	18,270	19,620	1,350	7.4%
Personnel Services	MEDICAL	6,290	6,450	160	2.5%
Personnel Services	WORKERS' COMPENSATION	1,340	860	(480)	-35.8%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>114,360</b>	<b>125,180</b>	10,820	9.5%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Miscellaneous Supplies	660	660	0	0.0%
	Safety Glasses/Shoes	400	400	0	0.0%
	Small Tools	370	370	0	0.0%
	Uniforms	700	700	0	0.0%
		<u>2,130</u>	<u>2,130</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Printer & Fax Maintenance Agreements	300	300	0	0.0%
Profsssional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Cable TV Services	580	580	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WAREHOUSE**

FUND: 1652  
 COST CENTER: CC\_710

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSES				
	Other Expenses	2,500	2,500	0	0.0%
Other Operating Expenses	SOFTWARE				
	Cityworks - Inventory Management Software	700	700	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>6,210</b>	<b>6,210</b>	<b>0</b>	<b>0.0%</b>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	FLEET SERVICES	4,820	8,000	3,180	66.0%
Internal Service Charges	TELECOMMUNICATIONS	780	910	130	16.7%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	6,980	6,270	(710)	-10.2%
Internal Service Charges	INSURANCE				
	General Liability Insurance	5,160	5,570	410	7.9%
	Property Insurance	4,900	5,740	840	17.1%
		<u>10,060</u>	<u>11,310</u>	<u>1,250</u>	<u>12.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>22,640</b>	<b>26,490</b>	<b>3,850</b>	<b>17.0%</b>
	<b>TOTAL, WAREHOUSE</b>	<b>\$143,210</b>	<b>\$157,880</b>	<b>\$14,670</b>	<b>10.2%</b>



**CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses**

**FLEET SERVICES**

**Sources of Funds**

*Charges to Departments:*

General Fund

Risk Management	\$1,360
Planning	2,310
Code Compliance	24,680
Building	20,410
Engineering	38,510
Recreation	13,070
Maintenance - Streets	785,660
Maintenance - Parks	213,270
Police	1,335,760
Fire	1,007,000
Non-Departmental	6,450

Water Fund

Water	476,880
Canal	72,770
Lakes	111,480

Wastewater Fund

Wastewater	319,440
Recycled Water	5,040
Environmental Programs	32,110

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	1,090
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Internal Service Funds

Building Maintenance	35,790
Warehouse	8,000
Network & Systems Administration	3,330

**TOTAL, Charges to Departments**

**4,514,410**

Accident Recovery	50,000
Interest	125,000
Use of Available Fund Balance	39,260

**TOTAL, Sources**

**4,728,670**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$1,766,920
Maintenance and Operations	2,652,950
Capital Outlay	0
Internal Service Charges	257,950
Allocations	50,850

**TOTAL, Uses**

**\$4,728,670**

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FLEET SERVICES**

FUND: 1653  
 COST CENTER: CC\_715

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Fleet Maintenance Manager	\$114,120	\$114,120	\$0	0.0%
	1 Division Support Coordinator	54,280	54,050	(230)	-0.4%
	7 Equipment Mechanic I/II	548,800	560,210	11,410	2.1%
	2 Lead Mechanics	217,370	217,370	0	0.0%
	1 Senior Administrative Assistant	45,660	45,470	(190)	-0.4%
	Bilingual Pay	1,300	1,300	0	0.0%
	<u>12</u>	<u>981,530</u>	<u>992,520</u>	<u>10,990</u>	<u>1.1%</u>
Personnel Services	OVERTIME				
	Scheduled Overtime	40,000	40,000	0	0.0%
	Stand By	16,100	16,100	0	0.0%
	Unscheduled/Emergency Overtime	20,000	20,000	0	0.0%
		<u>76,100</u>	<u>76,100</u>	<u>0</u>	<u>0.0%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	29,690	29,930	240	0.8%
Personnel Services	PERS-NORMAL COST	104,380	104,090	(290)	-0.3%
Personnel Services	PERS-UNFUNDED LIABILITY	337,380	342,390	5,010	1.5%
Personnel Services	MEDICAL	146,960	150,180	3,220	2.2%
Personnel Services	WORKERS' COMPENSATION	55,630	59,560	3,930	7.1%
Personnel Services	FLEXIBLE BENEFITS	11,570	12,150	580	5.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>1,743,240</b>	<b>1,766,920</b>	23,680	1.4%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	APCD Permits (Fuel Island and PERP)	10,000	10,000	0	0.0%
	Face Shields, Gloves, Goggles	1,000	1,000	0	0.0%
	General Office Supplies	1,000	1,000	0	0.0%
	Hazardous Waste	8,000	8,000	0	0.0%
	Safety Shoes and Equipment	4,000	4,000	0	0.0%
	Shop Support Items	9,400	9,400	0	0.0%
	Small Tools	2,000	2,000	0	0.0%
	Tool Allowance	6,800	6,800	0	0.0%
	Wash Rack Supplies	5,500	5,500	0	0.0%
	Welding Tank Rental & Supplies	1,000	1,000	0	0.0%
		<u>48,700</u>	<u>48,700</u>	<u>0</u>	<u>0.0%</u>
Fuel	GASOLINE	1,075,000	1,075,000	0	0.0%

**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Line Item Detail**

**FLEET SERVICES**

**FUND: 1653**  
**COST CENTER: CC\_715**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Fuel	OIL AND LUBRICANTS	40,000	40,000	0	0.0%
Fuel	OTHER MOTIVE FUELS	475,000	475,000	0	0.0%
Repairs & Maintenance	TIRES AND TUBES	145,000	145,000	0	0.0%
Repairs & Maintenance	REPAIR PARTS	400,000	400,000	0	0.0%
Repairs & Maintenance	OUTSIDE REPAIRS	250,000	250,000	0	0.0%
Repairs & Maintenance	MOTIVE REPAIR PARTS	7,500	7,500	0	0.0%
Repairs & Maintenance	ACCIDENT REPAIRS	74,000	74,000	0	0.0%
Repairs & Maintenance	MAINTENANCE OF EQUIPMENT				
	Fuel System and Pump Repair	2,000	2,000	0	0.0%
	Miscellaneous Maintenance	2,000	2,000	0	0.0%
	Vehicle Hoist Repair	1,000	1,000	0	0.0%
		<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0.0%</u>
Repairs & Maintenance	MAJOR MAINTENANCE				
	Vehicle Painting	10,000	10,000	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	APCD Fuel Pump Testing	3,310	3,310	0	0.0%
	Diagnostic Software Contracts	10,000	10,000	0	0.0%
	Fleet Management Software Contract	17,000	17,000	0	0.0%
	Fuel Tank Maintenance	13,000	13,000	0	0.0%
	Hazmat Pickup	9,000	9,000	0	0.0%
	Quarterly Mobile Crane Inspections	5,000	5,000	0	0.0%
	Safety Testing - Aerial Apparatus	3,800	3,800	0	0.0%
	Safety Testing - Boom Trucks Aerial Lift	3,000	3,000	0	0.0%
	Smog Scope Service Contract	2,000	2,000	0	0.0%
	Tire Disposal/Recycling	10,000	10,000	0	0.0%
	Uniform Contract	9,000	9,000	0	0.0%
	Wash Rack Maintenance	5,000	5,000	0	0.0%
		<u>90,110</u>	<u>90,110</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Fire Mechanic EVT Training, Smog Cert Training	10,000	10,000	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Smog Book - Cal Air Resources	140	140	0	0.0%
Utilities	OTHER TELEPHONE				
	Cellular Phone Service	2,500	2,500	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FLEET SERVICES**

FUND: 1653  
 COST CENTER: CC\_715

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	OTHER EXPENSES				
	Car Washes	20,000	20,000	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>2,652,950</b>	<b>2,652,950</b>	0	0.0%
<b>CAPITAL OUTLAY</b>					
Capital Outlay	MOTIVE EQUIPMENT				
	Vehicle Replacement - Utilities	473,700	0	(473,700)	100.0%
	Vehicle Replacement - Fire Department	960,000	0	(960,000)	100.0%
	Vehicle Replacement - Police Department	2,493,500	0	(2,493,500)	100.0%
		<u>3,927,200</u>	<u>0</u>	<u>(3,927,200)</u>	<u>-100.0%</u>
	<b>TOTAL, CAPITAL OUTLAY</b>	<b>3,927,200</b>	<b>0</b>	(3,927,200)	-100.0%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	134,090	118,130	(15,960)	-11.9%
Internal Service Charges	WAREHOUSE	18,080	18,080	0	0.0%
Internal Service Charges	DUPLICATING	160	220	60	37.5%
Internal Service Charges	TELECOMMUNICATIONS	1,110	1,260	150	13.5%
Internal Service Charges	MAIL & MOBILE SERVICES	250	390	140	56.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	23,440	30,080	6,640	28.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	77,230	84,430	7,200	9.3%
	Property Insurance	6,020	5,360	(660)	-11.0%
		<u>83,250</u>	<u>89,790</u>	<u>6,540</u>	<u>7.9%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>260,380</b>	<b>257,950</b>	(2,430)	-0.9%
	<b>SUBTOTAL, FLEET SERVICES</b>	<b>8,583,770</b>	<b>4,677,820</b>	(3,905,950)	-45.5%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**FLEET SERVICES**

FUND: 1653  
 COST CENTER: CC\_715

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Radio Communications	2,410	2,460	50	2.1%
	Streets	50,850	50,850	0	0.0%
		53,260	53,310	50	0.1%
	<b>TOTAL, FLEET SERVICES</b>	<b>\$8,634,620</b>	<b>\$4,728,670</b>	(\$3,905,950)	-45.2%



**CITY OF ESCONDIDO**  
**FY 2025/26 Operating Budget**  
**Internal Service Fund Sources and Uses**

**DUPLICATING**

**Sources of Funds:**

*Charges to Departments:*

General Fund

City Council	\$1,840
City Manager	22,180
City Attorney	41,680
City Clerk	7,080
City Treasurer	700
Finance	34,490
Human Resources	10,370
Risk Management	90
Information Systems Administration	40
Geographic Information Systems	420
Communications	340
Recreation	29,050
Older Adult Services	8,780
Library	27,320
Planning	26,160
Code Compliance	18,150
Building	7,950
Engineering	30,060
Maintenance - Streets	2,910
Police	56,460
Fire	2,110

Special Revenue Funds

CDBG Administration	330
Successor Agency - Housing	330

Water Funds

Water	7,550
Lakes	4,800

Wastewater Funds

Wastewater	7,000
Environmental Programs	1,260

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	30
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Internal Service Funds

Fleet Services	220
Benefits Administration	490

**TOTAL, Charges to Departments**

\$350,190

Use of Available Fund Balance

8,280

**TOTAL, Sources**

**\$358,470**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$114,210
Maintenance and Operations	170,950
Internal Service Charges	25,740
Allocations	47,570

**TOTAL, Uses**

**\$358,470**

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail**

**DUPLICATING**

**FUND: 1654  
COST CENTER: CC\_770**

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Management Analyst I	\$69,020	\$69,020	\$0	0.0%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	2,220	2,220	0	0.0%
Personnel Services	PERS-NORMAL COST	7,970	7,480	(490)	-6.1%
Personnel Services	PERS-UNFUNDED LIABILITY	20,700	23,850	3,150	15.2%
Personnel Services	MEDICAL	6,570	6,780	210	3.2%
Personnel Services	WORKERS' COMPENSATION	720	900	180	25.0%
Personnel Services	FLEXIBLE BENEFITS	3,960	3,960	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>111,160</b>	<b>114,210</b>	<b>3,050</b>	<b>2.7%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Duplicating Supplies	3,300	3,300	0	0.0%
	Finishing Supplies	650	650	0	0.0%
	Paper (4.5 mil. copies)	23,000	26,000	3,000	13.0%
	Printer Supplies	2,000	2,000	0	0.0%
		<u>28,950</u>	<u>31,950</u>	<u>3,000</u>	<u>10.4%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Duplo Duplicator	3,000	3,000	0	0.0%
	Folding Machine	1,000	1,000	0	0.0%
	Paper Cutting Machine	1,000	1,000	0	0.0%
		<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Account Software	1,000	1,000	0	0.0%
	Image Source	3,000	4,000	1,000	33.3%
	Kyocera	24,000	68,000	44,000	183.3%
	Miscellaneous Printing	23,200	25,000	1,800	7.8%
	Xerox Lease (5090/5046)	32,400	36,000	3,600	11.1%
		<u>83,600</u>	<u>134,000</u>	<u>50,400</u>	<u>60.3%</u>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**DUPLICATING**

FUND: 1654  
 COST CENTER: CC\_770

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>117,550</b>	<b>170,950</b>	53,400	45.4%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	BUILDING MAINTENANCE	11,990	16,470	4,480	37.4%
Internal Service Charges	TELECOMMUNICATIONS	110	120	10	9.1%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	3,490	3,930	440	12.6%
Internal Service Charges	INSURANCE				
	General Liability Insurance	2,760	3,000	240	8.7%
	Property Insurance	2,130	2,220	90	4.2%
		<u>4,890</u>	<u>5,220</u>	<u>330</u>	<u>6.7%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>20,480</b>	<b>25,740</b>	5,260	25.7%
	<b>SUBTOTAL, DUPLICATING</b>	<b>249,190</b>	<b>310,900</b>	61,710	24.8%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	42,300	47,570	5,270	12.5%
	<b>TOTAL, DUPLICATING</b>	<b>\$291,490</b>	<b>\$358,470</b>	\$66,980	23.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses

**TELECOMMUNICATIONS**

**Sources of Funds:**

*Charges to Departments:*

General Fund

City Council	\$1,140
City Manager	1,850
City Attorney	2,400
City Clerk	1,490
City Treasurer	350
Finance	9,230
Human Resources	2,370
Risk Management	350
Information Systems Administration	910
Enterprise Software Administration	940
Geographic Information Systems	590
Communications	590
Digital Media Services	230
Recreation	25,320
Older Adult Services	2,720
Senior Nutrition Program	1,230
Library	18,100
Planning	3,190
Code Compliance	2,490
Building	3,280
Engineering	80,320
Maintenance - Streets	9,650
Maintenance - Parks	350
Police	133,810
Fire	55,360
Emergency Management	4,570
Center for the Arts	19,860
Non-Departmental	1,990

Special Revenue Funds

CDBG Administration	700
Successor Agency - Housing	1,750

Water Fund

Water	24,810
Canal	120
Lakes	10,690

Wastewater Funds

Wastewater	32,420
Recycled Water	230
Environmental Programs	1,520

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	470
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Internal Service Funds

Building Maintenance	350
Warehouse	910
Fleet Services	1,260
Duplicating	120
Mail & Mobile Services	560
Network & Systems Administration	2,960
Benefits Administration	790
Workers Compensation	120

<b>TOTAL, Charges to Departments</b>	<b>464,460</b>
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Credit Union	3,450
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Use of Available Fund Balance	404,050
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<b>TOTAL, Sources</b>	<b><u><u>\$871,960</u></u></b>
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CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**TELECOMMUNICATIONS**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$116,470
Maintenance and Operations	674,260
Internal Service Charges	14,530
Allocations	66,700
<b>TOTAL, Operating Budget</b>	<b>871,960</b>
Add to Available Fund Balance	0
<b>TOTAL, Uses</b>	<b><u><u>871,960</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**TELECOMMUNICATIONS**

FUND: 1654

COST CENTER: CC\_771

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Telecommunications Specialist	\$62,950	\$65,810	\$2,860	4.5%
Personnel Services	OVERTIME				
	Overtime	3,160	3,160	0	0.0%
	Standby Pay	4,000	4,000	0	0.0%
		<u>7,160</u>	<u>7,160</u>	<u>0</u>	<u>0.0%</u>
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	2,120	2,160	40	1.9%
Personnel Services	PERS-NORMAL COST	7,270	7,130	(140)	-1.9%
Personnel Services	PERS-UNFUNDED LIABILITY	19,690	22,740	3,050	15.5%
Personnel Services	MEDICAL	6,570	6,780	210	3.2%
Personnel Services	WORKERS' COMPENSATION	660	860	200	30.3%
Personnel Services	FLEXIBLE BENEFITS	3,720	3,830	110	3.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>110,140</b>	<b>116,470</b>	<b>6,330</b>	<b>5.7%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Tools & Wiring Supplies	1,000	1,000	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	VoIP Network Software & Equipment	20,000	20,000	0	0.0%
	Wireless Network	10,000	10,000	0	0.0%
		<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Telecommunication Services	8,000	10,000	2,000	25.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	5,000	6,000	1,000	20.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**TELECOMMUNICATIONS**

FUND: 1654

COST CENTER: CC\_771

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Utilities	OTHER TELEPHONE				
	AT&T Telephone Service - Voice & Data	118,340	112,320	(6,020)	-5.1%
	Cellular Data Connection	4,550	8,060	3,510	77.1%
	Cellular Phone Service	350	480	130	37.1%
	Cox Ethernet Services - VoIP & Data	45,260	51,120	5,860	12.9%
	SIP Services	14,330	13,630	(700)	-4.9%
	Translation Services	1,260	1,650	390	31.0%
		<u>184,090</u>	<u>187,260</u>	<u>3,170</u>	<u>1.7%</u>
Supplies	MINOR OFFICE EQUIPMENT				
	Voice/Data Hardware Upgrades	440,000	440,000	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>668,090</b>	<b>674,260</b>	6,170	0.9%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	MAIL & MOBILE SERVICES	760	1,750	990	130.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	6,340	7,120	780	12.3%
Internal Service Charges	INSURANCE				
	General Liability Insurance	3,410	5,660	2,250	66.0%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>10,510</b>	<b>14,530</b>	4,020	38.2%
	<b>SUBTOTAL, TELECOMMUNICATIONS</b>	<b>788,740</b>	<b>805,260</b>	16,520	2.1%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	42,500	66,700	24,200	56.9%
	<b>TOTAL, TELECOMMUNICATIONS</b>	<b>\$831,240</b>	<b>\$871,960</b>	\$40,720	4.9%



CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses

**MAIL & MOBILE SERVICES**

**Sources of Funds**

*Charges to Departments:*

General Fund

City Council	\$880
City Manager	38,600
City Attorney	1,850
City Clerk	820
Finance	53,280
Human Resources	3,060
Risk Management	490
Information Systems Administration	250
Communications	580
Recreation	1,490
Older Adult Services	250
Library	3,320
Planning	11,680
Code Compliance	6,110
Building	4,020
Engineering	3,740
Maintenance - Streets	6,520
Maintenance - Parks	1,170
Police	68,930
Fire	14,210

Special Revenue Funds

CDBG Administration	100
Successor Agency - Housing	6,190

Water Funds

Water	12,880
Lakes	1,770

Wastewater Funds

Wastewater	10,310
Environmental Programs	3,030

Internal Service Funds

Building Maintenance	1,850
Fleet Services	390
Telecommunications	1,750
Network & Systems Administration	1,270
Benefits Administration	3,050
Workers Compensation	240

**TOTAL, Charges to Departments** **264,080**

Use of Available Fund Balance 0

**TOTAL, Sources** **\$264,080**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$95,220
Maintenance and Operations	108,020
Internal Service Charges	5,710
Allocations	44,400

**TOTAL, Operating Budget** **253,350**

Add to Available Fund Balance 10,730

**TOTAL, Uses** **\$264,080**

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MAIL & MOBILE SERVICES**

FUND: 1654  
 COST CENTER: CC\_772

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Division Support Coordinator	\$54,280	\$56,750	\$2,470	4.6%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	2,700	2,920	220	8.1%
Personnel Services	PERS-NORMAL COST	6,270	6,150	(120)	-1.9%
Personnel Services	PERS-UNFUNDED LIABILITY	18,600	19,610	1,010	5.4%
Personnel Services	MEDICAL	6,570	5,580	(990)	100.0%
Personnel Services	WORKERS' COMPENSATION	570	740	170	29.8%
Personnel Services	FLEXIBLE BENEFITS	3,370	3,470	100	3.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>92,360</b>	<b>95,220</b>	2,860	3.1%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Business Reply & Bulk Rate Permits	200	200	0	0.0%
	Postage	36,000	41,400	5,400	15.0%
	Tape Rolls & Cartridge Meter	500	500	0	0.0%
		<u>36,700</u>	<u>42,100</u>	<u>5,400</u>	<u>14.7%</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Community Notification Services	15,000	16,500	1,500	10.0%
	Document Shredding Service	600	900	300	50.0%
	External Mailing	10,200	10,200	0	0.0%
	Mail Delivery Service for Daily Off-Sites	26,400	28,800	2,400	9.1%
	Postal Machine Lease	8,400	8,800	400	4.8%
		<u>60,600</u>	<u>65,200</u>	<u>4,600</u>	<u>7.6%</u>
Utilities	OTHER TELEPHONE				
	Cellular Phone Service	720	720	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>98,020</b>	<b>108,020</b>	10,000	10.2%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**MAIL & MOBILE SERVICES**

FUND: 1654  
 COST CENTER: CC\_772

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	0	560	560	100.0%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	2,060	2,340	280	13.6%
Internal Service Charges	INSURANCE				
	General Liability Insurance	2,600	2,810	210	8.1%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>4,660</b>	<b>5,710</b>	1,050	22.5%
	<b>SUBTOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>195,040</b>	<b>208,950</b>	13,910	7.1%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	56,200	44,400	(11,800)	-21.0%
	<b>TOTAL, MAIL &amp; MOBILE SERVICES</b>	<b>\$251,240</b>	<b>\$253,350</b>	\$2,110	0.8%



CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses

**NETWORK & SYSTEMS ADMINISTRATION**

**Sources of Funds**

*Charges to Departments:*

General Fund

City Council	\$13,220
City Manager	37,130
City Attorney	40,920
City Clerk	26,480
City Treasurer	2,240
Finance	74,360
Human Resources	47,330
Risk Management	10,730
Information Systems Administration	13,090
Enterprise Software Administration	28,820
Geographic Information Systems	24,210
Communications	33,330
Digital Media Services	4,680
Recreation	101,050
Older Adult Services	23,050
Senior Nutrition Program	4,180
Library	192,870
Planning	52,210
Code Compliance	53,450
Building	39,600
Engineering	102,030
Maintenance - Streets	126,690
Maintenance - Parks	30,980
Police	957,500
Fire	313,650
Emergency Management	44,440
Center for the Arts	15,570
Non-Departmental	46,330

Special Revenue Funds

CDBG Administration	4,630
Successor Agency - Housing	15,430

Water Fund

Water	305,460
Canal	7,690
Lakes	44,860

Wastewater Fund

Wastewater	346,670
Recycled Water	4,680
Environmental Programs	37,810

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	7,720
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Internal Service Funds

Building Maintenance	32,960
Warehouse	6,270
Fleet Services	30,080
Duplicating	3,930
Telecommunications	7,120
Mail & Mobile Services	2,340
Benefits Administration	3,760
Workers Compensation	750

**TOTAL, Charges to Departments**

**3,322,300**

Credit Union	21,250
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Use of Available Fund Balance	97,360
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**TOTAL, Sources**

**\$3,440,910**

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**NETWORK & SYSTEMS ADMINISTRATION**

**Uses of Funds**

*Operating Budget:*

Employee Services	\$2,142,380
Maintenance and Operations	1,196,600
Internal Service Charges	43,130
Allocations	58,800
<b>TOTAL, Operating Budget</b>	<b>3,440,910</b>
Add to Available Fund Balance	0
<b>TOTAL, Uses</b>	<b><u><u>\$3,440,910</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**NETWORK & SYSTEMS ADMINISTRATION**

FUND: 1657

COST CENTER: CC\_033

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Network Manager	\$135,000	\$141,750	\$6,750	5.0%
	1 Network Administrator II	101,530	105,080	3,550	3.5%
	3 Network Systems Engineers	279,700	283,620	3,920	1.4%
	1 Network Systems Engineer (NEW)	0	98,680	98,680	100.0%
	6 Network Systems Technician I/II/IIIs	419,510	426,130	6,620	1.6%
	2 Lead Network Systems Engineers	214,690	255,770	41,080	19.1%
	Bilingual Pay	1,950	1,950	0	0.0%
	<u>14</u>	<u>1,152,380</u>	<u>1,312,980</u>	<u>160,600</u>	<u>13.9%</u>
Personnel Services	OVERTIME				
	Call Back	15,000	15,000	0	0.0%
	Comp Time Contingency	2,000	2,000	0	0.0%
	Standby Pay	5,000	5,000	0	0.0%
		<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.0%</u>
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	41,800	34,200	(7,600)	-18.2%
Personnel Services	PERS-NORMAL COST	132,880	131,850	(1,030)	-0.8%
Personnel Services	PERS-UNFUNDED LIABILITY	394,320	407,600	13,280	3.4%
Personnel Services	MEDICAL	151,770	153,770	2,000	1.3%
Personnel Services	WORKERS' COMPENSATION	12,120	15,860	3,740	30.9%
Personnel Services	FLEXIBLE BENEFITS	61,620	64,120	2,500	4.1%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>1,968,890</b>	<b>2,142,380</b>	173,490	8.8%
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Computer Based Training Materials	35,000	35,000	0	0.0%
	General Office Supplies/Printer Supplies	2,500	2,500	0	0.0%
	Hardware Inventory	6,000	6,000	0	0.0%
	Server Backup Tapes	5,000	5,000	0	0.0%
		<u>48,500</u>	<u>48,500</u>	<u>0</u>	<u>0.0%</u>
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Downtown Wireless	1,000	1,000	0	0.0%
	Printers - Laser (HP, Canon)	200	200	0	0.0%
		<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>0.0%</u>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Line Item Detail

**NETWORK & SYSTEMS ADMINISTRATION**

FUND: 1657

COST CENTER: CC\_033

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Camera System	10,000	10,000	0	0.0%
	Network Security Audit	20,000	20,000	0	0.0%
	PCI Compliance	18,700	18,700	0	0.0%
	Specialized Services	100,000	100,000	0	0.0%
		<u>148,700</u>	<u>148,700</u>	<u>0</u>	<u>0.0%</u>
Utilities	OTHER TELEPHONE				
	Cellular Telephone Expenses	8,200	8,200	0	0.0%
Other Operating Expenses	SOFTWARE				
	Backup Software	12,500	15,000	2,500	20.0%
	Camera Software	6,000	15,000	9,000	150.0%
	Internet Firewall Maintenance	0	18,000	18,000	100.0%
	Management Software Maintenance	35,000	55,000	20,000	57.1%
	Microsoft Enterprise Agreement	600,000	667,000	67,000	11.2%
		<u>653,500</u>	<u>770,000</u>	<u>116,500</u>	<u>17.8%</u>
Supplies	MINOR OFFICE EQUIPMENT				
	City Camera System	40,000	40,000	0	0.0%
	Desktop Replacement	25,000	60,000	35,000	140.0%
	Library Public Technology	60,000	60,000	0	0.0%
	Server Replacement	22,500	60,000	37,500	166.7%
		<u>147,500</u>	<u>220,000</u>	<u>72,500</u>	<u>49.2%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>1,007,600</b>	<b>1,196,600</b>	189,000	18.8%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	FLEET SERVICES	560	3,330	2,770	494.6%
Internal Service Charges	TELECOMMUNICATIONS	2,560	2,960	400	15.6%
Internal Service Charges	MAIL & MOBILE SERVICES	1,020	1,270	250	24.5%
Internal Service Charges	INSURANCE				
	General Liability Insurance	32,850	35,570	2,720	8.3%
	Property Insurance	3,970	0	(3,970)	-100.0%
		<u>36,820</u>	<u>35,570</u>	<u>(1,250)</u>	<u>-3.4%</u>
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>40,960</b>	<b>43,130</b>	2,170	5.3%
	<b>SUBTOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	<b>3,017,450</b>	<b>3,382,110</b>	364,660	12.1%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**NETWORK & SYSTEMS ADMINISTRATION**

FUND: 1657

COST CENTER: CC\_033

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Information Systems Administration	65,500	58,800	(6,700)	-10.2%
	<b>TOTAL, NETWORK &amp; SYSTEMS ADMINISTRATION</b>	<b>\$3,082,950</b>	<b>\$3,440,910</b>	\$357,960	11.6%



CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**WORKERS' COMPENSATION INSURANCE**

**Sources of Funds**

Charges to Departments	\$5,927,000
Interest	150,000
Use of Available Fund Balance	9,810,650
<b>TOTAL, Sources</b>	<b><u><u>\$15,887,650</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Employee Services	\$154,320
Maintenance and Operations	5,958,980
Internal Service Charges	37,220
Allocations	1,085,770
<b>TOTAL, Uses</b>	<b><u><u>7,236,290</u></u></b>
Transfer Out to General Fund	8,651,360
Transfer Out to Water Fund	1,180,360
Transfer Out to Wastewater Fund	1,168,280
<b>TOTAL, Uses</b>	<b><u><u>\$15,887,650</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WORKERS COMPENSATION INSURANCE**

FUND: 1690  
 COST CENTER: CC\_721

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Senior Human Resources Analyst	\$87,270	\$87,270	\$0	0.0%
EMPLOYEE OVERHEAD:					
Personnel Services	OTHER EMPLOYEE OVERHEAD	2,460	2,460	0	0.0%
Personnel Services	PERS-NORMAL COST	10,080	9,450	(630)	-6.3%
Personnel Services	PERS-UNFUNDED LIABILITY	31,040	30,150	(890)	-2.9%
Personnel Services	MEDICAL	18,560	19,160	600	3.2%
Personnel Services	WORKERS' COMPENSATION	910	1,140	230	25.3%
Personnel Services	FLEXIBLE BENEFITS	4,690	4,690	0	0.0%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>155,010</b>	<b>154,320</b>	<b>(690)</b>	<b>-0.4%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Workers' Comp Supplies	1,500	1,500	0	0.0%
Benefit Claims	BENEFITS PAID				
	Workers' Comp Benefits	1,665,990	1,665,990	0	0.0%
Professional Services	MEDICAL SERVICES				
	Medical Services, Physical Therapy, Prescriptions	1,913,700	1,913,700	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	TPA Trust Account - Medical Reviews, Investigations	45,900	45,900	0	0.0%
	Subrosa Services	20,400	20,400	0	0.0%
	Third Party Administrator	550,000	550,000	0	0.0%
		<u>616,300</u>	<u>616,300</u>	<u>0</u>	<u>0.0%</u>
Professional Services	LEGAL COUNSEL				
	Legal Fees	253,190	253,190	0	0.0%
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	2,000	2,000	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WORKERS COMPENSATION INSURANCE**

FUND: 1690

COST CENTER: CC\_721

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement for Workers' Comp Claims	500	500	0	0.0%
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	Matthew Bender & Co - WC Law Book	350	350	0	0.0%
Insurance Premiums	OTHER INSURANCE				
	Excess Insurance	1,149,000	1,374,000	225,000	19.6%
	State Self Insurance	130,000	130,000	0	0.0%
		<u>1,279,000</u>	<u>1,504,000</u>	<u>225,000</u>	<u>17.6%</u>
Utilities	OTHER TELEPHONE				
	Cellular Phones	1,450	1,450	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>5,733,980</b>	<b>5,958,980</b>	225,000	3.9%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	TELECOMMUNICATIONS	110	120	10	9.1%
Internal Service Charges	MAIL & MOBILE SERVICES	180	240	60	33.3%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	2,060	750	(1,310)	-63.6%
Internal Service Charges	INSURANCE				
	General Liability Insurance	30,490	36,110	5,620	18.4%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>32,840</b>	<b>37,220</b>	4,380	13.3%
	<b>SUBTOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>5,921,830</b>	<b>6,150,520</b>	228,690	3.9%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**WORKERS COMPENSATION INSURANCE**

FUND: 1690

COST CENTER: CC\_721

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	City Attorney	568,500	597,550	29,050	5.1%
	Finance	41,100	0	(41,100)	-100.0%
	Human Resources	161,070	173,530	12,460	7.7%
	Risk Management	323,440	314,690	(8,750)	-2.7%
		<u>1,094,110</u>	<u>1,085,770</u>	<u>(8,340)</u>	<u>-0.8%</u>
	<b>TOTAL, WORKERS' COMPENSATION INSURANCE</b>	<b>\$7,015,940</b>	<b>\$7,236,290</b>	<b>\$220,350</b>	<b>3.1%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses

**GENERAL LIABILITY INSURANCE**

**Sources of Funds**

*Charges to Departments:*

General Fund

City Council	\$9,890
City Manager	21,410
City Attorney	19,660
City Clerk	14,140
City Treasurer	5,590
Finance	47,380
Human Resources	25,550
Information Systems Administration	10,220
Enterprise Software Administration	15,640
Geographic Information Systems	9,780
Communications	12,130
Digital Media Services	4,020
Recreation	143,120
Older Adult Services	6,730
Senior Nutrition Program	5,010
Library	2,680
Planning	52,960
Code Compliance	62,970
Building	40,470
Engineering	95,290
Maintenance - Streets	615,210
Maintenance - Parks	354,100
Police	1,736,890
Fire	536,190
Non-Departmental	269,000

Special Revenue Funds

CDBG Administration	19,330
Landscape Maintenance Districts	7,230
Successor Agency - Housing	9,460
Mobilehome Park Management	860
HOME Program	360

Water Fund

Water	674,610
Canal	39,610
Lakes	101,520

Wastewater Fund

Wastewater	443,740
Recycled Water	31,990
Environmental Programs	60,320

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	14,290
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Internal Service Funds

Building Maintenance	90,640
Warehouse	5,570
Fleet Services	84,430
Duplicating	3,000
Telecommunications	5,660
Mail & Mobile Services	2,810
Network & Systems Administration	35,570
Benefits Administration	65,810
Workers Compensation	36,110

**TOTAL, Charges to Departments** **5,848,950**

Interest 75,000

Use of Available Fund Balance 123,940

**TOTAL, Sources** **\$6,047,890**

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**GENERAL LIABILITY INSURANCE**

**Uses of Funds**

*Operating Budget:*

Maintenance and Operations

\$4,960,500

Allocations

1,087,390

**TOTAL, Uses**

**\$6,047,890**

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**GENERAL LIABILITY INSURANCE**

FUND: 1691

COST CENTER: CC\_722

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Actuarial and Claims Review	\$3,000	\$3,000	0	100.0%
	Annual Physicals for Fire	51,000	51,000	0	0.0%
	Annual Physicals for Police	30,000	30,000	0	0.0%
	Annual Physicals for Public Works	20,000	20,000	0	0.0%
	Blood Borne Pathogen Clean Up	6,000	6,000	0	0.0%
	DOT Compliance Drug & Alcohol Testing	12,000	12,000	0	0.0%
		<u>122,000</u>	<u>122,000</u>	<u>0</u>	<u>0.0%</u>
Professional Services	LEGAL COUNSEL	151,700	151,700	0	0.0%
Professional Services	INVESTIGATIONS	2,000	2,000	0	0.0%
Professional Services	RESEARCH	5,400	5,400	0	0.0%
Professional Services	EXPERT WITNESS	34,000	34,000	0	0.0%
Professional Services	DEPOSITIONS	19,000	19,000	0	0.0%
Professional Services	COURIER SERVICES	5,600	5,600	0	0.0%
Professional Services	COURT FEES	2,700	2,700	0	0.0%
Benefit Claims	LIABILITY CLAIMS	25,000	25,000	0	0.0%
Professional Services	SETTLEMENTS	400,000	400,000	0	0.0%
Other Operating Expenses	OUTSIDE DUPLICATING				
	Other Duplicating	12,000	12,000	0	0.0%
Insurance Premiums	OTHER INSURANCE				
	PRISM Bond/Crime Program Premium	30,300	36,000	5,700	18.8%
	PRISM Cyber Liability Premium	88,100	45,200	(42,900)	-48.7%
	PRISM Optional Excess Premium	401,000	428,000	27,000	6.7%
	PRISM Pollution Premium	55,700	40,900	(14,800)	-26.6%
	PRISM Pool and Excess Insurance Premium	2,885,000	3,631,000	746,000	25.9%
	PRISM SLIP Program Premium	120,000	0	(120,000)	-100.0%
		<u>3,580,100</u>	<u>4,181,100</u>	<u>601,000</u>	<u>16.8%</u>
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>4,359,500</b>	<b>4,960,500</b>	601,000	13.8%
	<b>SUBTOTAL, GENERAL LIABILITY INSURANCE</b>	<b>4,359,500</b>	<b>4,960,500</b>	601,000	13.8%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**GENERAL LIABILITY INSURANCE**

FUND: 1691

COST CENTER: CC\_722

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	City Attorney	852,740	896,330	43,590	5.1%
	Risk Management	191,120	191,060	(60)	0.0%
		<u>1,043,860</u>	<u>1,087,390</u>	<u>43,530</u>	<u>4.2%</u>
	<b>TOTAL, GENERAL LIABILITY INSURANCE</b>	<b>\$5,403,360</b>	<b>\$6,047,890</b>	<b>\$644,530</b>	<b>11.9%</b>

**CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses**

**BENEFITS ADMINISTRATION**

**Sources of Funds**

Charges to Departments	\$518,600
City Paid Premiums	8,970,230
Employee Contributions	2,442,470
Retiree Premiums	800,000
COBRA Premiums	125,000
<b>TOTAL, Charges to Departments and Premiums</b>	<b>12,856,300</b>
Insurance Rebate	68,500
Use of Available Fund Balance	223,840
<b>TOTAL, Sources</b>	<b><u><u>\$13,148,640</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Employee Services	\$488,190
Maintenance and Operations	12,426,300
Internal Service Charges	73,900
Allocations	160,250
<b>TOTAL, Uses</b>	<b><u><u>\$13,148,640</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BENEFITS ADMINISTRATION**

FUND: 1692

COST CENTER: CC\_723

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PERSONNEL SERVICES</b>					
Personnel Services	REGULAR FULL-TIME				
	1 Human Resources Manager	\$134,370	\$141,090	\$6,720	5.0%
	1 Human Resources Analyst II	75,380	79,880	4,500	6.0%
	1 Human Resources Technician I/II	60,450	66,260	5,810	9.6%
	Bilingual Pay	0	1,950	1,950	100.0%
	<u>3</u>	<u>270,200</u>	<u>289,180</u>	<u>18,980</u>	<u>7.0%</u>
Personnel Services	TEMPORARY PART-TIME				
	Clerical Assistance	8,000	8,000	0	0.0%
<b>EMPLOYEE OVERHEAD:</b>					
Personnel Services	OTHER EMPLOYEE OVERHEAD	7,610	7,910	300	3.9%
Personnel Services	PERS-NORMAL COST	31,210	31,110	(100)	-0.3%
Personnel Services	PERS-UNFUNDED LIABILITY	95,580	99,220	3,640	3.8%
Personnel Services	MEDICAL	50,270	33,920	(16,350)	-32.5%
Personnel Services	WORKERS' COMPENSATION	2,810	3,760	950	33.8%
Personnel Services	FLEXIBLE BENEFITS	14,410	15,090	680	4.7%
	<b>TOTAL, PERSONNEL SERVICES</b>	<b>480,090</b>	<b>488,190</b>	<b>8,100</b>	<b>1.7%</b>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Supplies	OFFICE/OPERATING SUPPLIES				
	Benefit Supplies	1,200	1,200	0	0.0%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	CalPERS 4th Level (Safety and Misc.)	55,000	55,000	0	0.0%
	Employee Assistance Program	26,000	26,000	0	0.0%
	Employee Wellness Program	5,000	5,000	0	0.0%
	Flexible Spending Account Administration	15,000	15,000	0	0.0%
	Patient Protection & Affordable Care Act Reporting	5,000	5,000	0	0.0%
	Unemployment Administration	3,500	3,500	0	0.0%
		<u>109,500</u>	<u>109,500</u>	<u>0</u>	<u>0.0%</u>
Other Operating Expenses	TRAINING AND MEETINGS				
	Seminars, Conferences, Workshops	5,000	5,000	0	0.0%
Other Operating Expenses	MILEAGE REIMBURSEMENT				
	Mileage Reimbursement	100	100	0	0.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BENEFITS ADMINISTRATION**

FUND: 1692

COST CENTER: CC\_723

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Other Operating Expenses	DUES AND SUBSCRIPTIONS				
	International Foundation of Employee Benefit Plans	325	350	25	7.7%
	Professional Organization Membership & Subscriptions	1,645	1,650	5	0.3%
		<u>1,970</u>	<u>2,000</u>	<u>30</u>	<u>1.5%</u>
Insurance Premiums	OTHER INSURANCE				
	City Paid Premiums	2,000	2,000	0	0.0%
	COBRA Premiums	125,000	125,000	0	0.0%
	Health Insurance Premiums	10,450,000	11,170,000	720,000	6.9%
	Life Insurance Premiums	80,000	80,000	0	0.0%
	Retiree Premiums	711,350	711,350	0	0.0%
	Waiver of Insurance Rebates	160,000	160,000	0	0.0%
		<u>11,528,350</u>	<u>12,248,350</u>	<u>720,000</u>	<u>6.2%</u>
Other Operating Expenses	TUITION				
	Tuition Program	60,500	60,500	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>11,706,620</b>	<b>12,426,300</b>	719,680	6.1%
<b>INTERNAL SERVICE CHARGES</b>					
Internal Service Charges	DUPLICATING	50	490	440	880.0%
Internal Service Charges	TELECOMMUNICATIONS	670	790	120	17.9%
Internal Service Charges	MAIL & MOBILE SERVICES	7,730	3,050	(4,680)	-60.5%
Internal Service Charges	NETWORK & SYSTEMS ADMINISTRATION	1,900	3,760	1,860	97.9%
Internal Service Charges	INSURANCE				
	General Liability Insurance	61,820	65,810	3,990	6.5%
	<b>TOTAL, INTERNAL SERVICE CHARGES</b>	<b>72,170</b>	<b>73,900</b>	1,730	2.4%
	<b>SUBTOTAL, BENEFITS ADMINISTRATION</b>	<b>12,258,880</b>	<b>12,988,390</b>	729,510	6.0%

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**BENEFITS ADMINISTRATION**

FUND: 1692

COST CENTER: CC\_723

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Finance	9,410	17,650	8,240	87.6%
	Human Resources	124,130	129,860	5,730	4.6%
	Risk Management	12,740	12,740	0	0.0%
		<u>146,280</u>	<u>160,250</u>	<u>13,970</u>	<u>9.6%</u>
	<b>TOTAL, BENEFITS ADMINISTRATION</b>	<b>\$12,405,160</b>	<b>\$13,148,640</b>	<b>\$743,480</b>	<b>6.0%</b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Internal Service Fund Sources and Uses

**PROPERTY INSURANCE**

**Sources of Funds**

*Charges to Departments:*

General Fund

City Council	\$8,890
City Manager	150,500
City Attorney	19,480
City Clerk	16,880
City Treasurer	2,420
Finance	19,120
Human Resources	17,340
Risk Management	610
Information Systems Administration	19,160
Communications	3,360
Economic Development	94,250
Recreation	67,540
Older Adult Services	19,490
Senior Nutrition Program	3,100
Library	101,590
Planning	18,380
Code Compliance	5,210
Building	9,580
Engineering	31,940
Maintenance - Streets	8,930
Maintenance - Parks	44,390
Police	179,290
Fire	241,100
Non-Departmental	460

Special Revenue Funds

CDBG Administration	710
Successor Agency - Housing	1,740
Mobilehome Park Management	780

Water Fund

Water	532,410
Canal	58,560
Lakes	8,830

Wastewater Fund

Wastewater	668,300
Environmental Programs	4,120

Recycling & Waste Reduction Fund

Recycling & Waste Reduction	480
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Internal Service Funds

Warehouse	5,740
Fleet Services	5,360
Duplicating	2,220

**TOTAL, Charges to Departments** 2,372,260  
 Use of Available Fund Balance 0

**TOTAL, Sources** \$2,372,260

**Uses of Funds**

*Operating Budget:*

Maintenance and Operations	\$2,347,000
Allocations	25,260

**TOTAL, Uses** \$2,372,260

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**PROPERTY INSURANCE**

FUND: 1693

COST CENTER: CC\_724

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Insurance Premiums	OTHER INSURANCE				
	PRISM PEPPI Property Program Premium	\$2,100,000	\$2,347,000	247,000	11.8%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>2,100,000</b>	<b>2,347,000</b>	247,000	11.8%
	<b>SUBTOTAL, PROPERTY INSURANCE</b>	<b>2,100,000</b>	<b>2,347,000</b>	247,000	11.8%
<b>ADMINISTRATIVE EXPENSES</b>					
Administrative Expenses	ALLOCATED IN				
	Risk Management	25,420	25,260	(160)	-0.6%
	<b>TOTAL, PROPERTY INSURANCE</b>	<b>\$2,100,000</b>	<b>\$2,347,000</b>	\$247,000	11.8%

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**DENTAL INSURANCE**

**Sources of Funds**

Charges to Departments	\$277,340
Employee Contributions	345,480
Use of Available Fund Balance	<u>247,180</u>
<b>TOTAL, Sources</b>	<b><u><u>\$870,000</u></u></b>

**Uses of Funds**

<i>Operating Budget</i>	
Maintenance and Operations	<u>\$870,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$870,000</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**DENTAL INSURANCE**

FUND: 1694  
 COST CENTER: CC\_725

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Claims Processing	\$85,000	\$85,000	\$0	0.0%
Benefit Claims	LIABILITY CLAIMS				
	Liability Claims	705,000	705,000	0	0.0%
Insurance Premiums	OTHER INSURANCE				
	Delta Care DMO Premiums	80,000	80,000	0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>870,000</b>	<b>870,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL, DENTAL INSURANCE</b>	<b>\$870,000</b>	<b>\$870,000</b>	<b>\$0</b>	<b>0.0%</b>

CITY OF ESCONDIDO  
FY 2025/26 Operating Budget  
Internal Service Fund Sources and Uses

**UNEMPLOYMENT INSURANCE**

**Sources of Funds**

Charges to Departments	\$0
Use of Available Fund Balance	<u>100,000</u>
<b>TOTAL, Sources</b>	<b><u><u>\$100,000</u></u></b>

**Uses of Funds**

Claims Payments	<u>\$100,000</u>
<b>TOTAL, Uses</b>	<b><u><u>\$100,000</u></u></b>

CITY OF ESCONDIDO  
 FY 2025/26 Operating Budget  
 Line Item Detail

**UNEMPLOYMENT INSURANCE**

FUND: 1696  
 COST CENTER: CC\_727

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 REVISED</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
<b>MAINTENANCE &amp; OPERATIONS</b>					
Benefit Claims	LIABILITY CLAIMS	\$100,000	\$100,000	\$0	0.0%
	<b>TOTAL, MAINTENANCE &amp; OPERATIONS</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL, UNEMPLOYMENT INSURANCE</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.0%</b>



# Annual Operating Budget 2025/26

CITY OF ESCONDIDO,  
CALIFORNIA

