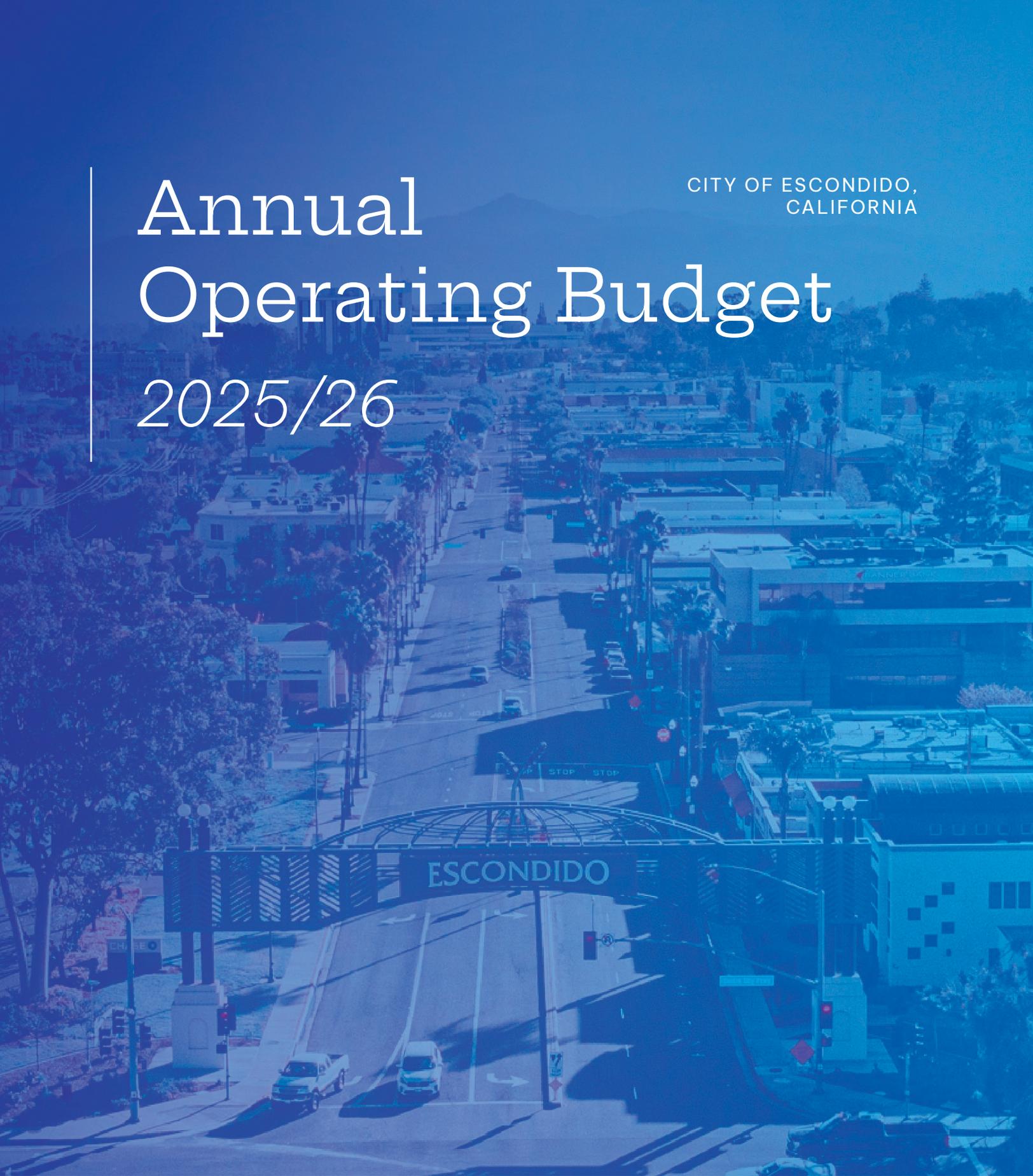


Annual Operating Budget 2025/26

CITY OF ESCONDIDO,
CALIFORNIA



**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
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Introduction

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

Honorable Mayor, City Council and Citizens of Escondido:

With this letter, I provide the City of Escondido's Fiscal Year 2025/26 Operating Budget. Our team has prepared this budget for final approval after considering input from the City Council and public. The appropriation total for all operating funds is \$261.6 million, and this budget is balanced with the use of Measure I funding and a one-time transfer of \$3.1 million from the Workers Compensation Fund.

City Council Priorities

This budget aligns with the following strategic priorities identified by the City Council in January 2025, which serve as the foundation for budget planning:

- Financial stewardship
- Prioritizing public safety
- Being business friendly
- Driving community and land development

Measure I

Measure I, a one-cent general sales tax that increases the sales tax rate in Escondido from 7.75% to 8.75% and has a 20-year sunset, was placed on the November 2024 ballot and approved by voters with 61.12% in favor, demonstrating trust in City leadership and a commitment to investing in this community.

As a general tax, Measure I can be used for any general governmental purpose; however, the ballot language approved by voters specifically included these items as potential uses:

- 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

Utilizing both Measure I Local District Tax and General Fund revenues, the FY2025/26 Operating Budget provides resources for those essential services identified in the ballot language in addition to City Council priorities. The line-item detail budget for Measure I includes the following:

- ✓ 30 new staff positions and 6 restored staff positions that were cut in prior years;
- ✓ Positions, as well as maintenance and operations costs, from Police, Fire, and Street Maintenance have been reallocated to the Measure I fund to ensure the continuity of those services;
- ✓ Funding for one-time investments of critical Police and Fire vehicles;
- ✓ Funding for open space and deferred maintenance that includes roof and other building repairs, a historic property facility assessment, repairs at the California Center for the Arts, funding for the Reidy Creek Golf course, and an allocation to prepare an analysis for a Smart City program.

**CITY OF ESCONDIDO
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This year's budget also reflects a shift toward performance-based budgeting which aligns City resources with the strategic priorities of the City Council and community. The inclusion of overarching goals and metrics associated with the new positions and enhanced services funded through Measure I provide a new level of transparency and accountability for the additional investments being made and will aid in our ongoing dialogue with the City Council and community around delivery of priorities.

Structural Budget Deficit

Despite this incredible investment in Escondido's future, it's important to recognize that operating revenue has not kept pace with the growing costs of providing City services and, as a result, the General Fund long-term financial plan still projects annual deficits exceeding \$10 million annually growing to \$24 million by FY2035 which creates a structural budget deficit. To address this projected shortfall, the City has maintained a hardline on expenditures and staff are continuously seeking measures that ensure efficiency, while enhancing basic operations. In addition, since the Great Recession, the City has controlled costs by annually deferring maintenance and capital project costs. In FY2023/24 to close a \$11,295,840 General Fund budget deficit and continue to provide essential City services, reserve balances were used as well as deferring major purchases to future years. In FY2024/25, 10 full-time vacant positions were eliminated and both the Library and California Center for the Arts were removed from the General Fund and were funded with American Rescue Plan Act Funds, a one-time source of funds that expire on December 31, 2026.

Revenue-generating opportunities have been explored and some fully implemented with the approval of the City Council. These include the approval of a short-term rental program, joining the paramedic Ground Emergency Medical Transportation Program, and moving the User Fee schedule to full cost recovery effective September 2024.

Despite all of these measures, and the City's efforts to fund projects with grants and other sources of one-time funds, it has not been enough to meet growing costs and demand for services. The passage of Measure I provides funding for the next 20 years that will mitigate the impacts of this structural deficit and provide Staff time to continue to explore additional ways to align revenues with expenditures.

Conclusion

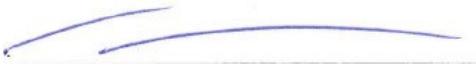
As a result of the new resources provided by Measure I in November 2024, the FY2025/26 Operating Budget preserves the essential services and programs provided to our residents, businesses, and visitors. The FY2025/26 budget offers the City Council, City Staff, and the community a sense of optimism, however, we continue to remain conservative and strategic in our operational growth bearing in mind the continued existence of a structural deficit. As the additional resources from Measure I are collected, Staff look forward to continuing the budget conversations with the City Council and community over the course of this fiscal year.

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
City Manager's Transmittal Letter**

Acknowledgements

A Citywide budget requires countless hours of teamwork, collaboration, and patience to produce. I wish to thank everyone who contributed to the budget process this year including the City Council, community members, the Department Heads and their teams, and of course our Director of Finance whose dedication, hard work, and willingness to adapt to evolving circumstances resulted in the coordination, development, presentation, and publication of this budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "SEAN MCGLYNN", written over a horizontal line.

SEAN MCGLYNN
City Manager

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budget Introduction**

GUIDE TO THE BUDGET DOCUMENT

The introduction section of this document includes a transmittal letter from the City Manager that discusses the priorities and issues of the City, information regarding the City's financial structure, policies and the budget process, and summary financial schedules.

The core of the budget document is the next section, which provides line-item detail on the departments' proposed budgets. This section includes budget information for all funds, which require an annual budget per City Council policy. This section is divided by fund type, beginning with the General Fund and Measure I Local District Tax Fund and continuing with Special Revenue, Trust Funds, Debt Service, Enterprise and Internal Service Funds. Each fund begins with a sources and uses page, which provides a description of and the estimated sources and uses for each fund. For each department, a department description, a list of priorities, and an explanation of major year-to-year changes are provided.

BUDGET PREPARATION PROCESS

The budget process begins around December each year; the City Manager and Finance staff meet to develop the assumptions, guidelines, and schedules to be used in the preparation of the operating budget. The Finance Department provides a budget newsletter to each department, which includes information such as:

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

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

FUND AND DEPARTMENT STRUCTURE

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

The following funds are included within the Operating Budget:

- The General Fund is the chief operating fund of the City and accounts for all financial resources except those required to be accounted for in another fund.
- The Measure I Local District Tax Fund is new in FY2025/26. 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%. The fund accounts for the revenue and spending plan for these resources.

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budget Introduction**

FUND AND DEPARTMENT STRUCTURE (CONTINUED)

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

ACCOUNTING BASIS AND BUDGETARY CONTROL

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

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

The budgetary policy of the City is as follows:

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

CITY OF ESCONDIDO
FY2025/26 Operating Budget
City Profile & History

City Profile:

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

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

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

History:

The Escondido area was first occupied by the Luiseno Indians, who built campsites and villages along the creek. The location of Escondido was later identified and discovered by Juan Bautista de Anza, a Spanish explorer, in 1776. During the late 18th to early 19th century, Spain controlled the land and many missions were established in California. After Mexico gained its independence from Spain, the Mexican Secularization Act of 1833 was passed. This Act eventually called for the disestablishment of the missions and most of the California Mission land was sold or given away in large grants called ranchos. Escondido was part of the former Rancho Rincon del Diablo (“Devil’s Corner”). This land consisted of 12,633 acres and was granted to Juan Bautista Alvarado in 1843 by Mexican Governor Manuel Micheltorena. In 1850, the heirs of Alvarado sold the ranch to judge Oliver Witherby of San Diego. Then in 1868, the property was sold to the Wolfskill brothers of Los Angeles for \$8,000 and Escondido Valley came to be known as Wolfskill Plains. A group of investors from Los Angeles and San Diego bought the grant from the Wolfskills for \$128,000 and sold it to Escondido Company.

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

On October 8, 1888, the city was incorporated and its voters elected a Council, Clerk, Treasurer, and Marshal. During a period of depression, many people were unable to pay their irrigation taxes that were the result of the issuance of bonds needed to construct the Escondido Reservoir, later named Lake Wohlford. A compromise was reached where the indebtedness would be forgiven upon payment of 43% of the amount due. In 1905, in celebration of the forgiven debt, the bonds were burned in present day Grape Day Park. This became an annual celebration called “Grape Day” due to grapes being the most important agricultural product of Escondido at the time. Other industries that have contributed to Escondido’s prosperity include citrus, hay, grain and avocados.

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
City Council Essential Services and Priorities

In September 2023, the City Council held a Visioning Workshop defining the City’s essential services and priorities for the next three years. These essential services and priorities have been the framework used to form the FY2024/25 operating and capital improvement budgets.

Essential Services are defined as follows:



The **Three Year Priorities** are as follows:

 <p style="text-align: center;">ELIMINATE THE STRUCTURAL DEFICIT</p> <p>Implement revenue-generating strategies Prioritize delivering essential services Adopt a strategic business services model for non-essential services Exploring strategic partnerships for certain services & facilities (i.e., the Library, California Center for the Arts, senior services, special event support)</p>	 <p style="text-align: center;">RETENTION AND ATTRACTION</p> <p>Establish a reputation as a recognized and efficient hub for business operations Create an attractive business environment, fostering growth and investment Make Escondido an appealing location for residents and businesses alike Support new and existing initiatives to celebrate and preserve the City's diverse cultural identity</p>
 <p style="text-align: center;">IMPROVE PUBLIC SAFETY</p> <p>Eliminate property vacancies Employ targeted interventions to reduce homelessness</p>	 <p style="text-align: center;">ENCOURAGE HOUSING DEVELOPMENT</p> <p>Complete Major Transportation Arteries within the City Prop S review and repeal</p>

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies

There are many benefits to adopting budgetary and financial policies, some of which are the safeguarding of resources and providing guidance for the development and administration of the operating budget and long-term financial plan. The policies described below were adopted by City Council.

1. The Budget Will Be Structurally Balanced

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

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

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

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

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

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

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

Policy

- The annual budget process will be the general method used by the City to develop its annual service priorities and the level and type of resources to fund those services.
- Changes to the budget and to service levels during the fiscal year will be minimized. Changes during the fiscal year will generally be limited to technical adjustments, emergency funding, time sensitive opportunities or issues, or new grants or awards that are intended to be spent during the year. The creation of a new program, a higher service level, or other expenditures during mid-budget cycle is discouraged.
- Unexpected revenue shortfalls or other significant issues that may create a budget shortfall during the fiscal year are to be reported to the City Council with recommendations by the City Manager as to whether a mid-year budget adjustment should be made.

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies**

4. User Fees and Charges Will Be Set at The Cost of the Service

Background - Fees and associated charges are associated with recovering the cost of providing a service. The City can charge up to the full cost of providing a service.

Policy – Fees will be set at a level to fully recover costs, except where there is a greater public benefit through use of a lower fee, such as where full recovery may adversely impact overall revenue or may discourage participation in programs where the participation benefits the overall community.

5. One-Time Resources Will Be Used Only for One-Time Purposes

Background – One-time resources are revenues that only occur once, for a very limited time, or are too unpredictable or unstable to fund operations. One-time revenues are not suited to fund ongoing operations because they are not available in the future or cannot be relied on from year-to-year to pay the ongoing costs of operations.

Policy - One-time resources will not be used to fund ongoing operations. They will be used for one-time uses, including capital and other one-time expenditures, transitional funding of operations (for a limited time period with a planned ending date), increasing reserves, or paying down unfunded liabilities. The General Fund will be receiving one-time resources from the Successor Agency – Redevelopment Fund for repayment of the former Escondido Redevelopment loan. All of these repayments shall be contributed to the Section 115 Irrevocable Pension Trust.

6. Capital Projects Will Be Budgeted and Funded for Both Capital and Operating Costs

Background – Expenditures for capital and infrastructure often have an impact on operating costs. New capital projects typically increase costs while repairs may lower costs. When capital and infrastructure funding decisions are made, it is important to provide information to the City Council about future operating costs as a result of the expenditures. For capital expenditure decisions, both the one-time capital costs and the ongoing net operating costs should be considered.

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

7. Fund Balance Policy

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

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

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

- Nonspendable fund balance: not in spendable form such as inventories, prepaids, long-term receivables or non-financial assets held for resale.

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies

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

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

8. Adequate General Fund Reserves Will Be Maintained

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

Policy

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

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies**

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

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

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

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

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

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

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

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

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

12. Financial Status and Financial Issues Will Be Reported

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

Policy

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

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies**

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

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

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

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

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

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

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

15. Cash and Investments Will Be Effectively Managed

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

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

1. Safety – preserving the principal of investments by mitigating the two types of risk: credit risk and market risk.
2. Liquidity – structuring the investment portfolio with sufficient liquidity to enable the City to meet expected cash requirements.

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies**

3. Yield – generating a market rate of return on the portfolio within the investment constraints to provide income to the City.

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

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

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

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

17. Interfund Transfers and Loans

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

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

18. Delinquent Accounts Will Be Written Off When Deemed Uncollectible

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

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

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

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

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

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Budgetary and Financial Policies

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

20. Financial Policies Will Be Periodically Reviewed

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

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

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

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

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

02

Financial Schedules

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Summary (All Funds)

FUND	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 REVISED	2025/26 BUDGET	24/25 REVISED/ 25/26 BUDGET % Change
General Fund	\$131,409,552	\$133,088,989	\$132,924,390	\$134,984,850	1.6%
Measure I Local District Tax Fund	0	0	0	38,484,150	1.0
TOTAL, GENERAL RESOURCES	\$131,409,552	\$133,088,989	\$132,924,390	\$173,469,000	30.5%
<u>SPECIAL REVENUE FUNDS</u>					
Vehicle Parking District	\$495	\$905	\$0	\$0	0.0%
Gas Tax	3,884,770	4,229,625	4,350,820	4,249,820	(0.0)
Park Development	561,329	3,651,956	4,743,350	3,841,000	(0.2)
Reidy Creek Golf Course	750,396	754,610	1,065,340	985,870	(0.1)
Community Development Glock Grant	1,974,766	1,504,830	1,748,080	1,378,000	(0.2)
Traffic Impact	1,190,592	2,054,479	3,285,000	2,907,500	(0.1)
Daley Ranch Restoration	8,354	14,373	2,200	2,500	0.1
Landscape Maintenance Districts	964,400	1,043,961	948,080	1,589,450	0.7
Public Art	79,726	170,152	180,200	147,000	(0.2)
Successor Agency-Housing	518,856	676,761	564,560	190,000	(0.7)
Mobilehome Park Management	161,123	160,527	160,000	107,630	(0.3)
HOME	179,211	95,149	830,630	754,300	(0.1)
CFD-No. 2020-1(The Services)	358,853	450,296	300,900	0	0.0
TOTAL, SPECIAL REVENUE FUNDS	\$10,632,871	\$14,807,624	\$18,179,160	\$16,153,070	-11.1%
<u>TRUST FUNDS</u>					
Redevelopment Obligation Retirement Fund	87,862	150,000	150,000	150,000	0.0
Section 115 Pension Trust	1,270,004	2,642,405	200,000	358,800	0.8
TOTAL, TRUST FUNDS	\$1,357,866	\$2,792,405	\$350,000	\$508,800	45.4%
<u>CAPITAL PROJECT FUNDS</u>					
Streets Projects	\$2,159,562	\$5,593,526	\$40,800	\$40,800	0.0
Storm Drain	91,080	408,731	511,470	457,000	(0.1)
General Capital	705,733	587,457	60,310	60,310	0.0
County Transportation Street Project Fund	5,579,220	6,308,628	5,317,000	5,282,000	(0.0)
Road Maintenance & Rehab (SB1)	3,416,047	6,004,955	3,763,290	3,894,800	0.0
Public Facilities	714,879	2,090,971	4,023,870	3,119,330	(0.2)
TOTAL, CAPITAL PROJECT FUNDS	\$12,666,521	\$20,994,268	\$13,716,740	\$12,854,240	-6.3%
<u>DEBT SERVICE FUNDS</u>					
General Obligation Bond Debt Service	\$4,947,048	\$4,861,476	\$4,751,300	\$4,773,680	0.0
Reidy Creek Golf Course Debt Service	215	265	0	0	0.0%
TOTAL, DEBT SERVICE FUNDS	\$4,947,263	\$4,861,741	\$4,751,300	\$4,773,680	0.5%
<u>ENTERPRISE FUNDS</u>					
Water	\$86,261,831	\$73,713,860	\$72,825,000	\$79,626,570	0.1
Wastewater	41,400,200	42,584,560	39,892,500	43,573,650	0.1
Recycling & Waste Reduction	726,465	1,129,847	856,350	856,000	(0.0)
TOTAL, ENTERPRISE FUNDS	\$128,388,496	\$117,428,267	\$113,573,850	\$124,056,220	9.2%
TOTAL, ALL FUNDS	\$289,402,569	\$293,973,294	\$283,495,440	\$331,815,010	17.0%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Summary (All Funds)

FUND	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 REVISED	2025/26 BUDGET	24/25 REVISED/ 25/26 BUDGET % Change
<u>INTERNAL SERVICE FUNDS</u>					
Building Maintenance	\$6,281,798	\$7,373,825	\$7,318,720	\$0	(1.0)
Warehouse Fund	177,404	164,893	164,380	164,380	0.0
Fleet Service	9,204,992	7,305,553	4,726,710	4,689,410	(0.0)
Central Services	1,013,322	1,000,652	979,930	1,078,730	0.1
Network & Systems Administration	2,398,649	2,932,997	2,925,060	3,322,300	0.1
Workers' Compensation	6,124,576	6,900,567	6,240,960	6,077,000	(0.0)
General Liability Insurance Fund	4,942,726	2,535,255	2,512,850	5,923,950	1.4
Benefits Administration	10,587,639	11,393,623	12,115,130	12,924,800	0.1
Property Insurance	923,107	1,054,024	1,059,700	2,372,260	1.2
Dental Insurance	644,987	647,567	665,430	622,820	(0.1)
Unemployment Insurance	81,788	99,645	20,000	0	(1.0)
TOTAL, INTERNAL SERVICE FUNDS	\$42,380,988	\$41,408,601	\$38,728,870	\$37,175,650	-4.0%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
GENERAL FUND					
SALES TAX	\$47,103,024	\$45,485,941	\$47,463,500	\$46,741,040	-1.5%
PROPERTY TAX					
Secured Property Tax	16,405,531	17,381,756	16,761,520	16,992,860	1.4
Unsecured Property Tax	498,302	602,955	574,210	581,050	1.2
Property Tax in Lieu of VLF	17,109,294	18,617,711	19,856,420	20,245,630	2.0
Penalties	24,758	45,603	5,000	22,000	340.0
Property Transfer	875,500	666,497	1,052,150	931,420	(11.5)
Total, Property Tax	34,913,385	37,314,522	38,249,300	38,772,960	1.4%
OTHER TAXES					
RPTTF Residual Payment	2,205,754	2,442,477	2,776,600	2,776,600	0.0
Tax Sharing Payment	521,078	653,364	568,250	688,690	21.2
Franchise Fees	10,869,088	8,528,958	10,075,000	9,852,140	(2.2)
Transient Occupancy Tax	2,628,582	2,369,585	2,600,000	2,600,000	0.0
Business License	2,154,732	2,113,639	2,150,000	2,150,000	0.0
Transfer Station Fee	1,405,830	1,432,026	1,410,000	1,460,640	3.6
PEG Fees	306,955	218,063	0	220,000	0.0
Total, Other Taxes	20,092,019	17,758,112	19,579,850	19,748,070	0.9%
PERMITS AND LICENSES					
Towing Licenses	348,125	348,125	348,130	348,130	0.0
Building Permits	1,270,172	1,520,830	1,071,000	1,221,000	14.0
Plumbing Permits	34,959	36,857	48,000	48,000	0.0
Electrical Permits	138,816	105,152	136,000	136,000	0.0
Mechanical Permits	120,212	101,470	95,000	95,000	0.0
Fire Code Permits	78,393	54,787	80,000	150,000	87.5
Mobile Home Setup	6,076	9,077	7,500	7,500	0.0
Total, Permits and Licenses	1,996,753	2,176,298	1,785,630	2,005,630	12.3%
FINES AND FORFEITURES					
Red Light Citations	18,363	10,025	20,000	20,380	1.9
Vehicle Code Fines	238,376	122,283	230,700	200,000	(13.3)
Parking Ticket Fines	223,868	233,043	218,000	218,000	0.0
Other Court Fines	70,689	83,870	115,000	115,000	0.0
Library Fines	12,433	10,542	12,000	12,000	0.0
Code Compliance Admin Citations	8,729	17,008	10,000	45,000	350.0
Police Ticket Sign Off	3,850	2,255	3,000	1,910	(36.3)
Impound Fees	219,460	224,245	270,000	237,910	(11.9)
Total, Fines and Forfeitures	795,770	703,271	878,700	850,200	-3.2%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
INTERGOVERNMENTAL					
VLF Revenue in Excess	154,636	186,345	175,000	175,000	0.0
Post Reimbursement	20,200	24,782	20,000	35,000	75.0
Nutrition Grant	203,141	244,935	205,000	215,250	5.0
Miscellaneous Agencies	48,952	217,433	13,500	10,000	(25.9)
Rincon Fire Fees	2,573,360	2,884,351	2,893,500	2,918,500	0.9
State Highway Maintenance	10,000	10,000	10,000	10,000	0.0
Federal Grants	33,629	48,147	40,000	0	(100.0)
SB90 Claims	213,579	542	122,000	125,000	2.5
GEMT Program	401,108	69,838	0	0	0.0
Reimbursement from Outside Agencies	624,493	924,869	685,000	750,830	9.6
Total, Intergovernmental	4,283,098	4,611,242	4,164,000	4,239,580	1.8%
CHARGES FOR SERVICES					
Zoning Fees	155,044	169,636	139,580	139,580	0.0
Subdivision Fees	49,730	78,590	37,760	37,760	0.0
Annexation Fees	31,216	35,956	22,360	22,360	0.0
Maps & Publications	3,646	1,600	1,240	1,240	0.0
Building Plan Check Fees	1,140,175	673,216	663,000	663,000	0.0
Conservation Credit	92,901	228,219	57,980	57,980	0.0
Environmental Impact Report	45,085	56,481	48,060	48,060	0.0
Engineering Misc. Projects	833,665	1,620,265	627,400	627,400	0.0
Engineering Subdivision Fees	97,757	119,685	398,420	398,420	0.0
Planning Fees	473,440	441,129	421,600	1,191,600	182.6
20B Waiver Fee-Utility Underground	40,150	776,195	138,430	138,430	0.0
Police Services	106,256	126,041	131,190	116,530	(11.2)
False Alarms	152,351	131,415	114,610	121,430	6.0
DUI Cost Recovery	31,103	14,057	42,310	30,220	(28.6)
Fingerprinting Revenue	1,119	725	5,200	1,290	(75.2)
Restitution	11,078	2,487	11,490	10,090	(12.2)
Alarm Registration Fee	105,898	96,773	111,950	107,810	(3.7)
Special Fire	40,116	34,950	42,670	42,670	0.0
Failed Reinspection	78,120	83,704	92,550	92,550	0.0
Fire Plan Check	148,246	236,155	139,270	389,270	179.5
Paramedic Transportation	51,756	66,834	77,090	72,090	(6.5)
Paramedic Services	7,884,699	8,845,730	9,350,000	9,630,500	3.0
Fire Protection System Fees	416	754	1,550	1,550	0.0
Fire Comm Care Licensing Fee	20,019	25,477	39,640	39,640	0.0
Proc Fee - Exp Repay Agr	0	0	3,180	3,180	0.0
Processing Fee-Quit Claim	6,720	13,440	6,230	6,230	0.0
Processing Fees	1,120	0	2,520	2,520	0.0
Fire R-2 Inspection Fees	82,580	70,762	43,910	43,910	0.0
City Clerk Fees	9,890	7,860	10,430	10,430	0.0
Copying Fee	15,693	21,094	7,240	11,420	57.7
Street Light Power Charge	240	2,535	6,840	6,840	0.0
Senior Meal Payments	9,449	9,856	11,500	11,500	0.0
Senior Van Fee	204	258	400	400	0.0
Facility Use-Senior Center	45,109	26,969	17,100	17,100	0.0
Microfilm Fees	25,974	13,413	29,980	29,980	0.0
Mobile Home Fees	18,771	58,536	20,470	20,470	0.0
Engineering Fees	416,111	531,083	351,410	1,041,410	196.4
Recreation	2,876,245	2,949,405	2,442,500	2,113,520	(13.5)
Total, Charges for Services	15,102,095	17,571,284	15,669,060	17,300,380	10.4%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 REVISED	2025/26 BUDGET	24/25 REVISED/ 25/26 BUDGET % Change
RENTAL INCOME	3,933,495	4,224,149	4,030,980	4,131,470	2.5%
INVESTMENT INCOME	2,368,010	2,725,144	814,000	884,110	8.6%
OTHER REVENUE					
Harding Street Maintenance	15,333	15,887	15,000	14,320	(4.5)
Contributions	8,152	15,009	15,000	30,620	104.1
Sponsorships	7,910	7,649	8,500	7,950	(6.5)
Damages-City Property	6,401	6,254	20,000	27,240	36.2
Recoveries	6,437	32,204	15,000	11,810	(21.3)
Misc. Over/Short	468	193	0	0	0.0
NSF Check Charges	7,122	7,953	5,000	5,960	19.2
Admin Fee-Collections	14,547	14,120	15,000	15,000	0.0
Small Claims Court Fees	(893)	(1,673)	(1,000)	-1,130	13.0
Other Revenue	158,407	175,441	196,870	199,640	1.4
Total, Other Revenue	223,884	273,037	289,370	311,410	7.6%
ONE-TIME REVENUE	598,020	245,988	0	0	0.0%
Total, General Fund	\$131,409,552	\$133,088,989	\$132,924,390	\$134,984,850	1.6%
MEASURE I LOCAL DISTRICT TAX					
Sales Tax Revenue	\$0	\$0	\$0	\$38,484,150	100.0%
Total, General Fund & Measure I Local District Tax	\$131,409,552	\$133,088,989	\$132,924,390	\$173,469,000	30.5%

SPECIAL REVENUE FUNDS

VEHICLE PARKING DISTRICT

Investment Income	\$495	\$905	\$0	\$0	0.0%
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GAS TAX

Gas Tax 2105	858,763	915,192	989,900	936,580	(5.4)
Gas Tax 2106	565,760	604,255	638,000	620,120	(2.8)
Gas Tax 2107	1,170,352	1,238,791	1,189,000	1,279,960	7.7
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0
R & T Code 7360 - Prop 42	1,229,534	1,372,327	1,494,660	1,339,460	(10.4)
Investment Income	50,361	89,060	29,260	63,700	117.7
Total, Gas Tax	3,884,770	4,229,625	4,350,820	4,249,820	-2.3%

PARK DEVELOPMENT

Park Development Fees	496,989	3,555,182	4,700,000	3,790,000	(19.4)
Investment Income	64,340	96,774	43,350	51,000	17.6
Total, Park Development	561,329	3,651,956	4,743,350	3,841,000	-19.0%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
REIDY CREEK GOLF COURSE					
Green Fees	534,602	531,048	760,380	668,390	(12.1)
Cart Rental	161,699	179,197	217,750	250,250	14.9
Golf Merchandise Sales	34,722	27,174	63,380	36,500	(42.4)
Golf Course-Other Revenue	10,533	6,686	11,800	18,900	60.2
Food and Beverage Rent	6,973	9,483	12,030	11,830	(1.7)
Investment Income	1,867	1,022	0	0	0.0
Total, Reidy Creek Golf Course	750,396	754,610	1,065,340	985,870	-7.5%
COMMUNITY DEVELOPMENT BLOCK GRANT					
Grant	1,972,733	1,502,872	1,748,080	1,378,000	(21.2)
Investment Income	2,033	1,958	0	0	0.0
Total, CDBG	1,974,766	1,504,830	1,748,080	1,378,000	-21.2%
TRAFFIC IMPACT					
Traffic Impact Fees-Local	400,047	596,421	1,400,000	1,240,000	(11.4)
Traffic Impact Fees-Regional	511,469	1,157,971	1,800,000	1,540,000	(14.4)
Investment Income	279,076	300,087	85,000	127,500	50.0
Total, Traffic Impact	1,190,592	2,054,479	3,285,000	2,907,500	-11.5%
DALEY RANCH RESTORATION					
Investment Income	8,354	14,373	2,200	2,500	13.6%
LANDSCAPE MAINTENANCE DISTRICTS					
Assessments	931,038	991,602	939,140	1,589,450	69.2
Investment Income	24,427	43,082	0	0	0.0
Other Revenue	8,935	9,277	8,940	0	(100.0)
Total, Landscape Maintenance Districts	964,400	1,043,961	948,080	1,589,450	67.6%
PUBLIC ART					
Public Art Fees	61,989	141,640	170,000	130,000	(23.5)
Investment Income	17,737	28,512	10,200	17,000	66.7
Total, Public Art	79,726	170,152	180,200	147,000	-18.4%
SUCCESSOR AGENCY- HOUSING					
HELP Fees	130	0	0	0	0.0
Other Revenue	28	0	0	0	0.0
Investment Income	193,902	282,505	0	0	0.0
Interest-Loans/Advances	324,796	394,256	564,560	190,000	(66.3)
Total, Successor Agency-Housing	518,856	676,761	564,560	190,000	-66.3%
MOBILEHOME PARK MANAGEMENT					
Rent	156,085	152,501	160,000	107,630	(32.7)
Investment Income	5,038	8,026	0	0	0.0
Total, Mobilehome Park Management	161,123	160,527	160,000	107,630	-32.7%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 REVISED	2025/26 BUDGET	24/25 REVISED/ 25/26 BUDGET % Change
HOME					
Grants	132,623	0	650,000	574,300	(11.6)
Investment Income	31,638	8,025	0	0	0.0
Interest-Loans/Advances	14,950	87,124	180,630	180,000	(0.3)
Total, HOME	179,211	95,149	830,630	754,300	-9.2%
CFD-NO. 2020-1(THE SERVICES)					
Special Assessments	358,853	450,296	300,900	0	-100.0%
Total, Special Revenue Funds	\$10,632,871	\$14,807,624	\$18,179,160	\$16,153,070	-11.1%

TRUST FUNDS

REDEVELOPMENT OBLIGATION RETIREMENT FUND					
County of SD Trust Fund	87,862	150,000	150,000	150,000	0.0%
SECTION 115 PENSION TRUST					
Investment Income	1,270,004	2,642,405	200,000	358,800	79.4%
Total, Trust Funds	\$1,357,866	\$2,792,405	\$350,000	\$508,800	45.4%

CAPITAL PROJECT FUNDS

STREETS PROJECTS					
State Grants	\$498,033	\$1,273,963	\$0	\$0	0.0
Federal Grants	40,000	1,029,058	0	0	0.0
Reimbursement from Outside Agencies	1,568,905	3,242,089	0	0	0.0
Investment Income	52,624	48,416	40,800	40,800	0.0
Total, Streets Projects	2,159,562	5,593,526	40,800	40,800	0.0%
STORM DRAIN					
Storm Drain Basin Fees	74,270	378,038	500,000	440,000	(12.0)
Investment Income	16,810	30,693	11,470	17,000	48.2
Total, Storm Drain	91,080	408,731	511,470	457,000	-10.6%
GENERAL CAPITAL					
Reimbursement from Outside Agencies	605,158	357,578	0	0	0.0
Investment Income	100,575	229,879	60,310	60,310	0.0
Total, General Capital	705,733	587,457	60,310	60,310	0.0%
COUNTY TRANSPORTATION STREET PROJECT FUND					
SANDAG	5,270,000	6,006,601	5,317,000	5,282,000	(0.7)
Reimbursement from Outside Agencies	305,552	300,407	0	0	0.0
Investment Income	3,668	1,620	0	0	0.0
Total, Cty Transportation Street Project	5,579,220	6,308,628	5,317,000	5,282,000	-0.7%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
ROAD MAINTENANCE & REHAB (SB1)					
Road Maintenance & Rehab (SB 1)	3,366,842	3,893,127	3,729,300	3,860,800	3.5
Reimbursement from Outside Agencies	0	2,033,000	0	0	0.0
Investment Income	49,205	78,828	33,990	34,000	0.0
Total, Road Maintenance & Rehab (SB1)	3,416,047	6,004,955	3,763,290	3,894,800	3.5%
PUBLIC FACILITIES					
Public Facilities Fees	582,178	1,868,800	3,900,000	3,000,000	(23.1)
Other Interest-Non Investment	2,495	791	0	0	0.0
Interest-Loans/Advances	7,368	979	72,630	72,630	0.0
Investment Income	122,838	220,401	51,240	46,700	(8.9)
Total, Public Facilities	714,879	2,090,971	4,023,870	3,119,330	-22.5%
Total, Capital Project Funds	\$12,666,521	\$20,994,268	\$13,716,740	\$12,854,240	-6.3%

DEBT SERVICE FUNDS

**GENERAL OBLIGATION BOND
DEBT SERVICE**

Secured Property Tax	\$4,880,818	\$4,788,612	\$4,706,200	\$4,733,680	0.6
Penalties	18,256	22,126	25,100	25,000	(0.4)
Investment Income	47,974	50,738	20,000	15,000	(25.0)
Total, General Obligation Bond Debt Svc	4,947,048	4,861,476	4,751,300	4,773,680	0.5%

**REIDY CREEK GOLF COURSE DEBT
SERVICE**

Investment Income	215	265	0	0	0.0
Total, Debt Service Funds	\$4,947,263	\$4,861,741	\$4,751,300	\$4,773,680	0.5%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET
	ACTUAL	ACTUAL	REVISED	BUDGET	% Change
ENTERPRISE FUNDS					
WATER					
Lake Income	\$1,347,088	\$1,278,495	\$1,000,000	\$1,202,000	20.2
Reimbursement from Outside Agencies	107,440	0	55,000	53,000	(3.6)
Water Sales	42,342,120	43,060,905	48,500,000	51,879,500	7.0
Water Service Charges	20,701,862	22,100,628	20,000,000	21,991,280	10.0
Meter Installations	132,285	164,347	0	0	0.0
Penalties	9,319	767,799	0	0	0.0
Connection Charges	358,940	482,820	400,000	415,200	3.8
VID Filtration Charge	2,122,978	3,663,728	2,500,000	3,308,110	32.3
VID CIP Reimbursement	462,144	483,525	0	0	0.0
Sale of Electric Power	78,481	158,653	100,000	100,000	0.0
CIP Reimbursement	17,720,851	59,005	0	0	0.0
Investment Income	308,914	875,802	170,000	200,000	17.6
Federal Grants	0	0	0	0	0.0
Contributions	321,926	526,291	0	0	0.0
Rent	112,026	107,061	0	0	0.0
Damages-City Property	15,685	5,350	0	0	0.0
Gain/Loss on Disposal of Capital Assets	0	0	0	0	0.0
Other Revenue	119,772	-20,549	100,000	477,480	377.5
Total, Water	86,261,831	73,713,860	72,825,000	79,626,570	9.3%
WASTEWATER					
Stormwater Management Charge	3,442,299	3,431,704	0	0	0.0
Reimbursement from Outside Agencies	0	855	80,000	100,000	25.0
Penalties	5,925	222,592	0	0	0.0
Recycled Water Usage	903,479	924,036	0	0	0.0
Service Charges	30,340,029	30,004,729	32,500,000	35,201,650	8.3
Connection Charges	870,696	2,436,758	500,000	519,000	3.8
San Diego Treatment Charge	2,367,984	2,405,291	2,200,000	3,000,000	36.4
Other Current Service Charge - Current	8,980	9,518	0	0	0.0
Restaurant FOG Pretreatment	89,639	88,887	0	0	0.0
City of S. D. Reimbursements	92,380	62,585	110,000	150,000	36.4
Sale of Recycled Water	2,797,738	2,328,031	4,000,000	4,200,000	5.0
Agency Incentive Payments	227,925	240,795	150,000	150,000	0.0
Automotive Maint. Pretreatment	73,124	67,360	0	0	0.0
Contributions	0	54,465	0	0	0.0
Investment Income	64,840	404,479	160,000	153,000	(4.4)
Grants	0	0	0	0	0.0
SDG&E Raw Water Line	0	0	82,500	0	(100.0)
Other Revenue	115,162	-97,526	110,000	100,000	(9.1)
Total, Wastewater	41,400,200	42,584,560	39,892,500	43,573,650	9.2%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
RECYCLING & WASTE REDUCTION					
Beverage Recycling	37,748	433,715	37,740	37,000	(2.0)
State Grants	0	0	214,800	215,000	0.1
Used Oil Recycling	22,910	20,536	20,310	20,000	(1.5)
AB939/Mandatory Recycling	430,872	410,205	346,900	347,000	0.0
Household Hazardous Waste	220,508	243,780	229,600	230,000	0.2
Investment Income	7,172	14,541	0	0	0.0
Other Revenue	7,255	7,070	7,000	7,000	0.0
Total, Recycling & Waste Reduction	726,465	1,129,847	856,350	856,000	0.0%
Total, Enterprise Funds	\$128,388,496	\$117,428,267	\$113,573,850	\$124,056,220	9.2%
Total, All Funds	\$289,402,569	\$293,973,294	\$283,495,440	\$331,815,010	17.0%

INTERNAL SERVICE FUNDS

BUILDING MAINTENANCE					
Reimbursement from Outside Agencies	\$3,909	\$3,084	\$0	\$0	0.0
Charges to Departments	6,254,510	7,318,720	7,318,720	0	(100.0)
Contributions	0	0	0	0	0.0
Recoveries	0	0	0	0	0.0
Investment Income	23,379	52,021	0	0	0.0
Total, Building Maintenance	6,281,798	7,373,825	7,318,720	0	-100.0%
WAREHOUSE FUND					
Charges to Departments	177,190	164,380	164,380	164,380	0.0
Investment Income	214	513	0	0	0.0
Total, Warehouse	177,404	164,893	164,380	164,380	0.0%
FLEET SERVICES					
Charges to Departments	7,385,230	4,551,710	4,551,710	4,514,410	(0.8)
Contributions	1,460,861	1,772,007	0	0	0.0
Investment Income	155,157	243,668	125,000	125,000	0.0
Sale of City Property	98,744	352,190	0	0	0.0
Damages - City Property	6,256	261,568	0	0	0.0
Accident Recoveries	98,744	0	50,000	50,000	0.0
Reimbursement from Outside Agencies	0	0	0	0	0.0
Other Revenue	0	124,410	0	0	0.0
Total, Fleet Services	9,204,992	7,305,553	4,726,710	4,689,410	-0.8%
CENTRAL SERVICES					
Duplicating-Charges to Departments	279,990	281,460	281,460	350,190	24.4
Telecommunications-Charges to Depts	466,060	443,140	450,310	464,460	3.1
Mail & Mobile Services-Charges to Depts	248,800	248,160	248,160	264,080	6.4
Investment Income	18,472	27,892	0	0	0.0
Total, Central Services	1,013,322	1,000,652	979,930	1,078,730	10.1%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Revenue Schedule - Detail (All Funds)

	2022/23	2023/24	2024/25	2025/26	24/25 REVISED/ 25/26 BUDGET % Change
	ACTUAL	ACTUAL	REVISED	BUDGET	
NETWORK & SYSTEMS ADMINISTRATION					
Charges to Departments	2,379,330	2,897,480	2,925,060	3,322,300	13.6
Investment Income	19,319	35,517	0	0	0.0
Total, Network & Systems Admin.	2,398,649	2,932,997	2,925,060	3,322,300	13.6%
WORKERS' COMPENSATION					
Charges to Departments	5,866,980	6,323,945	6,090,960	5,927,000	(2.7)
Investment Income	257,596	479,256	150,000	150,000	0.0
Settlements	0	97,366	0	0	0.0
Total, Workers' Compensation	6,124,576	6,900,567	6,240,960	6,077,000	-2.6%
GENERAL LIABILITY INSURANCE FUND					
Charges to Departments	4,893,300	2,461,530	2,462,850	5,848,950	137.5
Investment Income	49,426	73,725	50,000	75,000	50.0
Recoveries	0	0	0	0	0.0
Total, Liability Insurance	4,942,726	2,535,255	2,512,850	5,923,950	135.7%
BENEFITS ADMINISTRATION					
Insurance Fees	10,565,550	11,289,498	12,070,130	12,856,300	6.5
Investment Income	2,715	2,610	0	0	0.0
Rebates	15,506	101,515	45,000	68,500	52.2
Other Revenue	3,868	0	0	0	0.0
Total, Benefits Administration	10,587,639	11,393,623	12,115,130	12,924,800	6.7%
PROPERTY INSURANCE					
Charges to Departments	916,960	1,054,700	1,054,700	2,372,260	124.9
Investment Income	6,147	-676	5,000	0	(100.0)
Total, Property Insurance	923,107	1,054,024	1,059,700	2,372,260	123.9%
DENTAL INSURANCE					
Insurance Fees	633,804	628,561	665,430	622,820	(6.4)
Investment Income	11,183	19,006	0	0	0.0
Total, Dental Insurance	644,987	647,567	665,430	622,820	-6.4%
UNEMPLOYMENT INSURANCE					
Insurance Fees	75,550	88,214	20,000	0	(100.0)
Investment Income	6,238	11,431	0	0	0.0
Total, Unemployment Insurance	81,788	99,645	20,000	0	-100.0%
Total, Internal Service Funds	\$42,380,988	\$41,408,601	\$38,728,870	\$37,175,650	-4.0%

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

FUND/DEPARTMENT	2022/23 ACTUAL	2023/24 ACTUAL	2024/25 BUDGET	2025/26 BUDGET	24/25 REVISED/ 25/26 BUDGET % Change
GENERAL FUND DEPARTMENTS					
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	2,148,950	85.3
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	2,677,280	108.8
Library	3,661,950	3,999,646	543,970	807,360	48.4
TOTAL, GENERAL FUND	\$124,360,361	\$125,676,208	\$133,478,760	\$139,684,620	4.6%
Measure I District Tax Fund	0	0	0	31,341,660	100.0
TOTAL, GENERAL FUND & MEASURE I LOCAL DISTRICT TAX FUND	\$124,360,361	\$125,676,208	\$133,478,760	\$171,026,280	28.1%
SPECIAL REVENUE FUNDS					
Vehicle Parking District	\$106,954	\$103,462	\$104,590	\$91,110	-12.9%
CFD-No.2020-1 (The Services)	5,644	8,755	0	0	0.0
Landscape Maintenance Districts	917,419	761,408	1,467,680	1,589,450	8.3
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
TOTAL, SPECIAL REVENUE FUNDS	\$2,464,888	\$2,380,448	\$3,416,190	\$3,580,170	4.8%
TOTAL, TRUST FUNDS	\$115,142	\$110,959	\$106,280	\$101,030	-4.9%
TOTAL, DEBT SERVICE FUNDS	\$5,112,707	\$5,112,983	\$5,128,400	\$5,138,680	0.2%
ENTERPRISE FUNDS					
Water	\$64,835,170	\$70,303,230	\$74,015,820	\$76,468,380	3.3%
Wastewater	30,213,803	41,006,766	37,010,040	35,730,980	-3.5
Recycling & Waste Reduction	650,190	664,327	957,600	886,760	-7.4
TOTAL, ENTERPRISE FUNDS	\$95,699,163	\$111,974,323	\$111,983,460	\$113,086,120	1.0%
TOTAL, OPERATING FUNDS	\$227,752,261	\$245,254,921	\$254,113,090	\$261,590,620	2.9%
TOTAL, CAPITAL FUNDS	\$81,054,221	\$71,726,818	\$281,909,737	<i>See CIP Budget for Final Amount</i>	
GRAND TOTAL, ALL FUNDS	\$308,806,482	\$316,981,739	\$536,022,827	\$261,590,620	-51.2%
INTERNAL SERVICE FUNDS (included in operating budgets)	\$38,630,282	\$43,038,540	\$48,358,670	\$46,345,440	-4.2

03

Departmental Budget Detail

General Fund

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary**

GENERAL FUND SOURCES OF FUNDS

The General Fund is the primary operating fund of the city and provides the resources for the day-to-day services that keep Escondido running. This includes Police, Fire, Public Works, Community Services, Development Services, and several supporting departments such as the City Manager’s Office, Finance, Human Resources, among many others.

Funding for the General Fund comes primarily from these major sources: Sales Tax, Property Tax, Property Tax in-lieu of Vehicle License Fees (VLF) (reported as part of Property Tax), and Franchise Fees (reported as part of Other Taxes). The major revenue sources account for 80% of the City’s General Fund revenue for the FY2025/26 Operating Budget.

The projected FY2025/26 General Fund revenue estimate is \$134,984,850. The FY2024/25 amended revenue is the starting point to forecast revenue in the next fiscal year based on factors such as economic indicators, development in the City, past revenue history, and anticipated program revenue. The following are the components underlying the revenue projections in FY2025/26, followed by an explanation of each category in the following paragraphs:

Revenue	FY2024/25 Revised	FY2025/26 Projected	Change	%
Sales Tax	\$47,463,500	\$46,741,040	(\$722,460)	(1.5%)
Property Tax	38,249,300	38,772,960	523,660	1.4
Other Taxes	19,579,850	19,748,070	168,220	0.8
Charges for Services	18,050,080	17,300,380	(749,700)	(4.2)
Intergovernmental	4,164,000	4,239,580	75,580	1.8
Permits & Licenses	2,005,630	2,005,630	0	0.0
Fines & Forfeitures	878,700	850,200	(28,500)	(3.2)
Lease & Rental Income	4,030,980	4,131,470	100,490	2.5
Investment and Other Revenue	603,370	1,195,520	592,150	1.9
Total Operating Revenue	\$135,025,410	\$134,984,850	(\$40,560)	(0.03%)

**Sales Tax: \$46.7 million
(35% of Total General Fund Revenue)**

Sales Tax revenue, which makes up 35% of total FY2025/26 projected General Fund operating revenue, is highly sensitive to economic conditions and is impacted by the levels of unemployment, consumer confidence, and per-capita income that drive spending and growth in sales tax receipts.

Retailers must register with the California Department of Tax and Fee Administration and pay the state’s sales tax. Sales taxes are collected at the point of sale and remitted to the State Board of Equalization. Sales tax provides revenue for the State, County, and City. In November 2024, Escondido voters approved Measure I, a local 1% additional transaction and use tax. This activity is budgeted and accounted for separately from the General Fund.

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary

Sales Tax (continued)

Sales tax is collected at a rate of 8.75% for the City of Escondido, allocated based on the following:

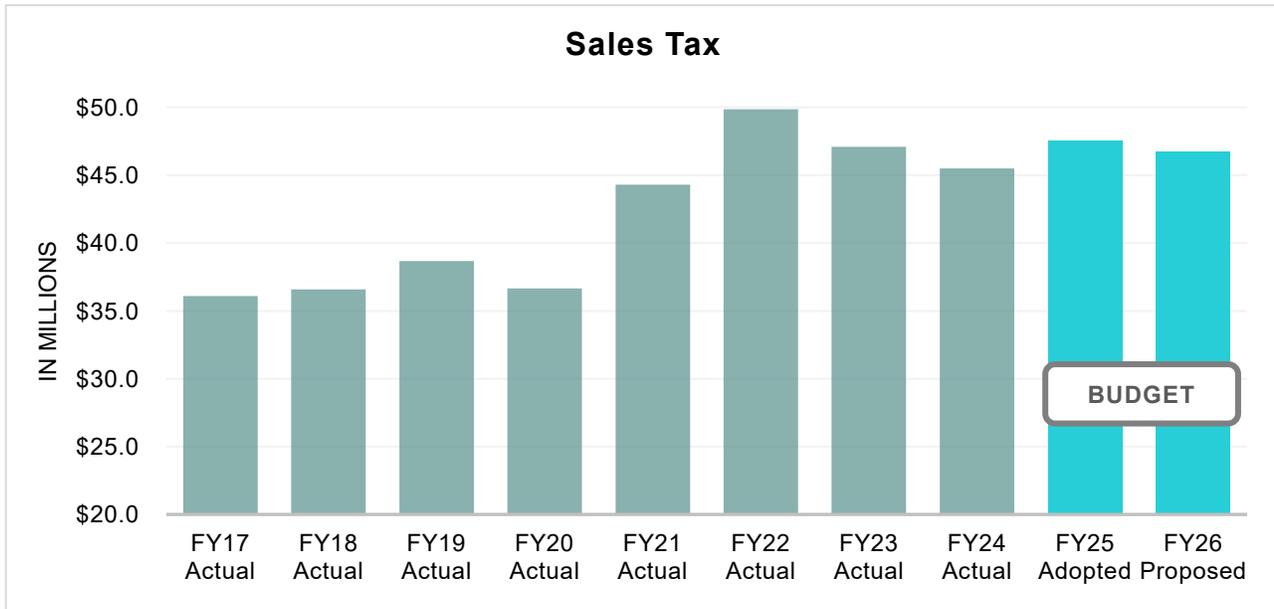
State of California	5.50%
Public Safety (Proposition 172)	0.50%
Countywide Transportation Fund	0.25%
Local Jurisdiction (Escondido's Share)	1.00%
San Diego County Regional Transportation Commission (SANDAG)	0.50%
Measure I Transactions & Use Tax	1.00%
<i>Total Sales Tax Rate – Escondido</i>	<i>8.75%</i>

The City works closely with its sales tax consultant, HdL Companies, in projecting sales tax revenue. Based on HdL’s analysis of the trend in year-to-date tax receipts and an examination of the local economy, the City’s sales tax revenue is anticipated to decline in FY2025/26 by \$722,460 or about 1.5% when compared to the FY2024/25 Adopted Budget to reach \$46.7 million. Contributing factors include inflations, interest rates, weaker consumer confidence, lower household discretionary spending and fluctuating gas prices.

The largest economic segments in the City are transportation and receipts from the County Pool. Together these segments generate 48% of the total sales tax revenues. The transportation segment includes new and used auto sales and service stations, and is projected to increase from the prior year.

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

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



**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary**

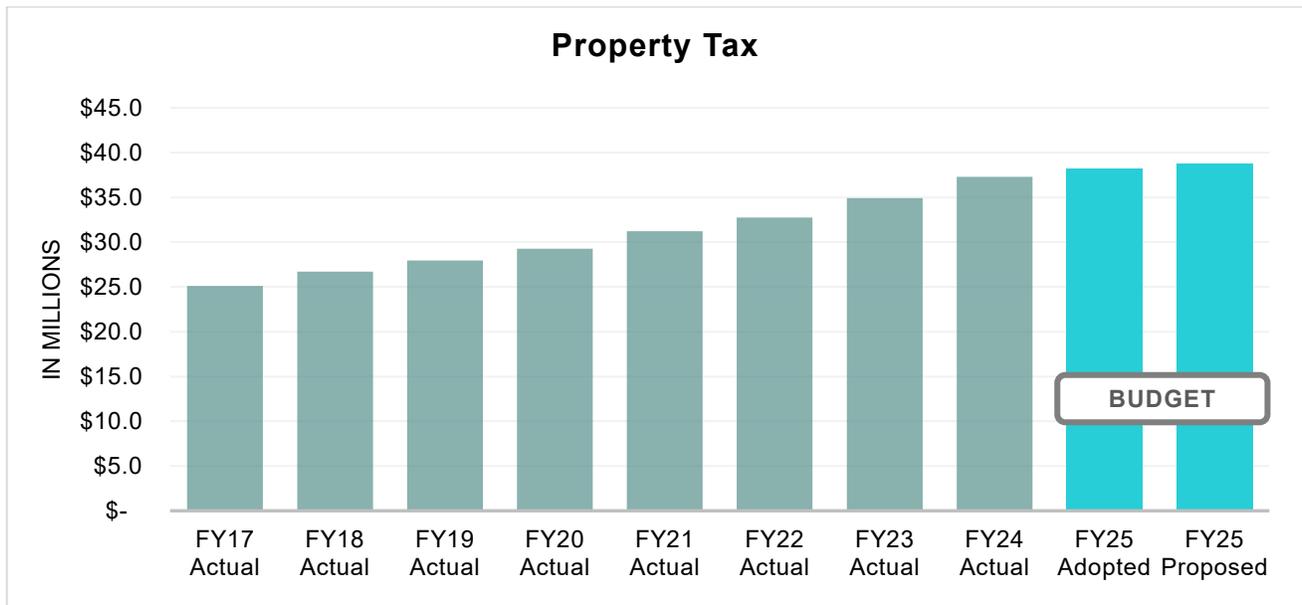
**Property Tax: \$38.8 million
(29% of Total General Fund Revenue)**

Property tax revenues also represent a major funding source for the City at 29% of the General Fund. The major factors influencing property tax revenue are the annual inflation adjustment under Proposition 13, number of home sales, and increased median home prices. The City receives approximately 10 percent of the property tax paid by property owners. The remaining balance of the tax paid goes to school districts, the state, and other agencies.

In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1% of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2% per year based on the 1979 value, unless the property is improved or sold to establish a new market value.

The City engaged with HdL Companies to review the property tax activity at the City and prepare a property tax revenue forecast. The overall property tax revenue is projected to increase approximately 1.4% from the prior fiscal year budgeted amount. This is attributed to an increase in current secured and unsecured tax projections and actual revenue received through the third quarter of FY2024/25, along with an increase in property transfer taxes based on the current and projected development activity, such as permits, inspections, and plan checks, which indicate continued growth in property sales.

Also included in Property tax revenues is the Property tax in lieu of Vehicle License Fees (“VLF”) which is estimated to increase by 2% to reach projected revenue of \$20.2 million. This revenue is in addition to the regular apportionment of property taxes received. In 2004, the Legislature permanently reduced the Vehicle License Fee rate from 2% to 0.65% and compensated cities for their revenue loss with a like amount of property taxes, dollar-for-dollar. Each agency’s property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in the City based on the prior year assessment role.

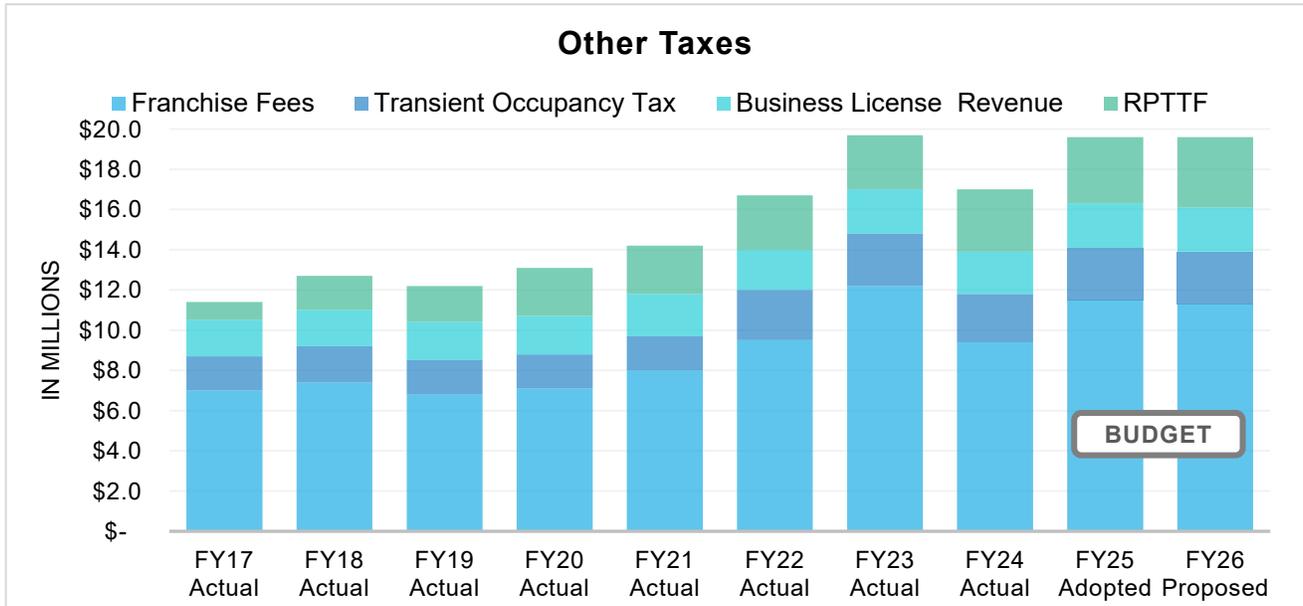


CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary

Other Taxes: \$19.7 million
(15% of Total General Fund Revenue)

Other Taxes which include franchise fees, transient occupancy tax, business license fees, and the Redevelopment Property Tax Trust Fund (“RPTTF”) residual payment, account for 15% of General Fund revenue. These other taxes are projected to increase by 0.9% to reach projected revenue of \$19.7 million.

The City collects franchise fee revenues from San Diego Gas and Electric (SDG&E), cable companies conducting business within City limits, and Escondido Disposal Incorporated (EDI) for trash collection services. Overall franchise fee revenues are projected to decline by \$172,220 primarily based on electric activity at the Palomar Energy Plant. The decrease is offset by an increase in funds from the RPTTF distributions.



Charges for Services: \$17.3 million
(12% of Total General Fund Revenue)

Charges for services are projected to decrease compared to the prior fiscal year with estimated revenue of \$17.3 million, a decrease of 4.2% from the FY2024/25 budget. Charges for services include paramedic fees, Community Services fees for recreational and community activities, and charges for development related services, which include Engineering and Planning fees.

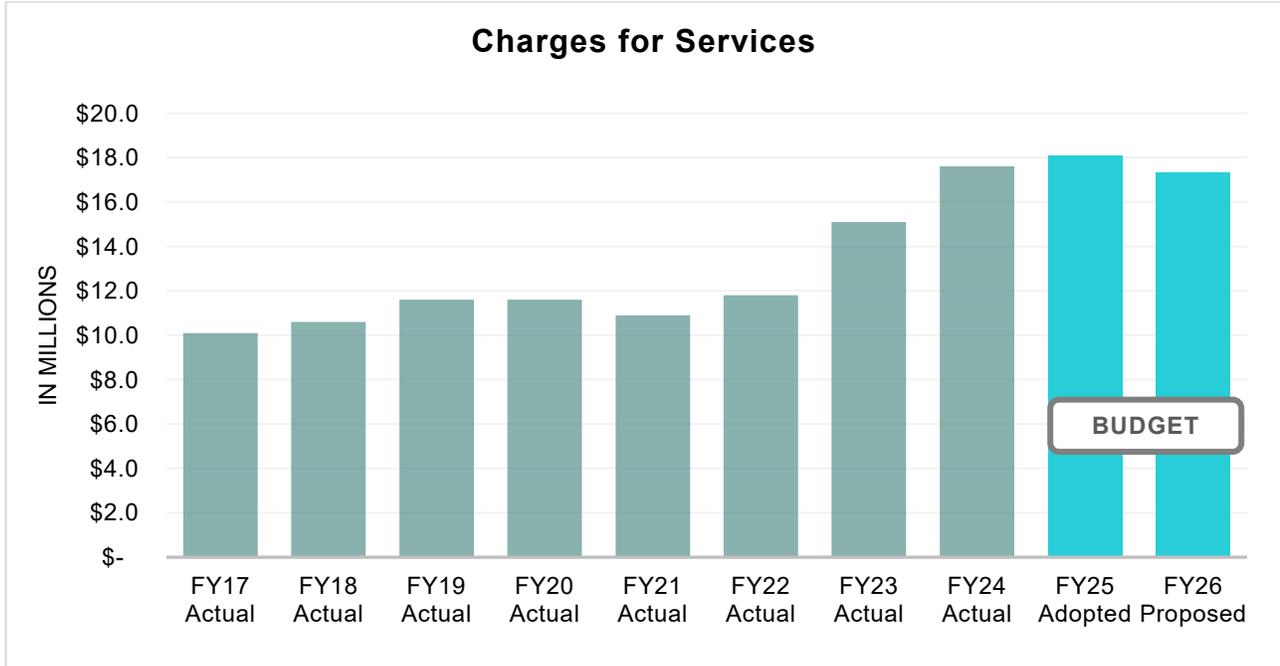
In June 2023, the city joined the Ground Emergency Medical Transportation program which utilizes Federal funding to supplement the ambulance billing revenue received for medical transports. This increased revenue from the prior fiscal year by more than \$1 million. In addition, effective January 2025 City Council approved increases to paramedic transport fees to move closer to a cost recovery model.

Revenue estimates for Community Services are based on the projected number of facilities and classes, number of participants, fee levels, and staff’s estimate of demand for programs and services. In the prior fiscal year, the City entered into a partnership with the Escondido Union School District (“EUSD”), the Before and After School Program was fully funded with \$1 million by the EUSD. The partnership ended this fiscal year, resulting in a reduction in revenue of \$1 million.

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary

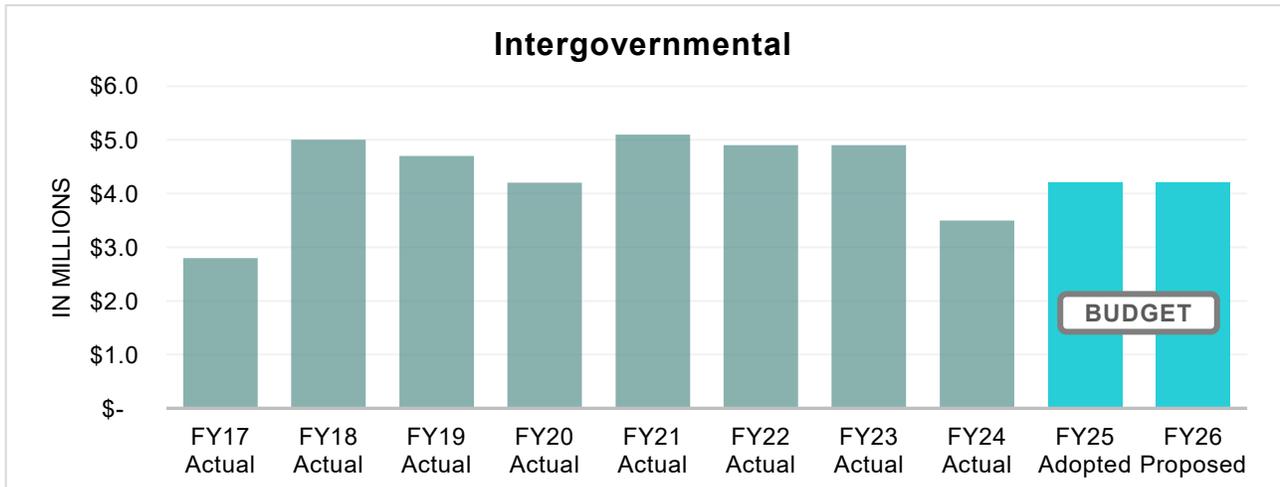
Charges for Services (Continued)

In July 2024 the City Council approved a User Fee schedule that set all direct benefit user fees to 100% full cost recovery. Direct Benefit Fees include Building, Planning, Engineering, Development Technology, Long-Range Planning, Fire Prevention, and Facility Rentals. Recreation program fees were moved to full cost recovery or the top of the market. If there is no comparator for a specific fee, the fee was increased by 10% to step closer to full cost recovery.



Intergovernmental: \$4.2 million
(3% of Total General Fund Revenue)

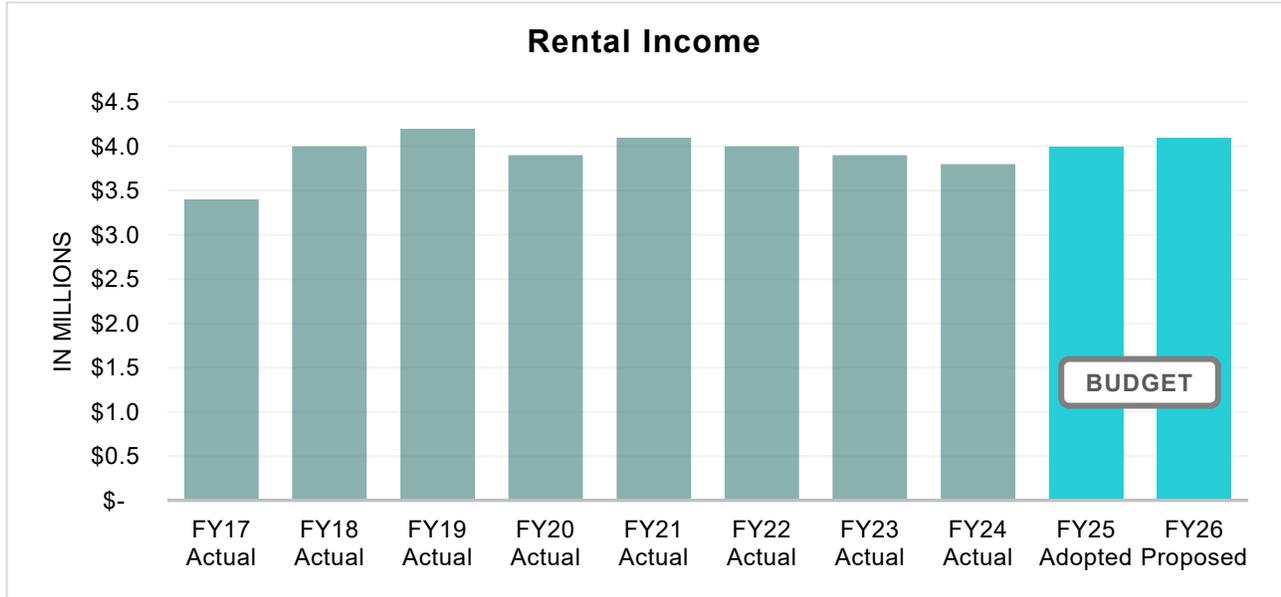
Intergovernmental revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants and is projected to increase overall by approximately \$75,580 or 1.8%.



CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Revenue Summary

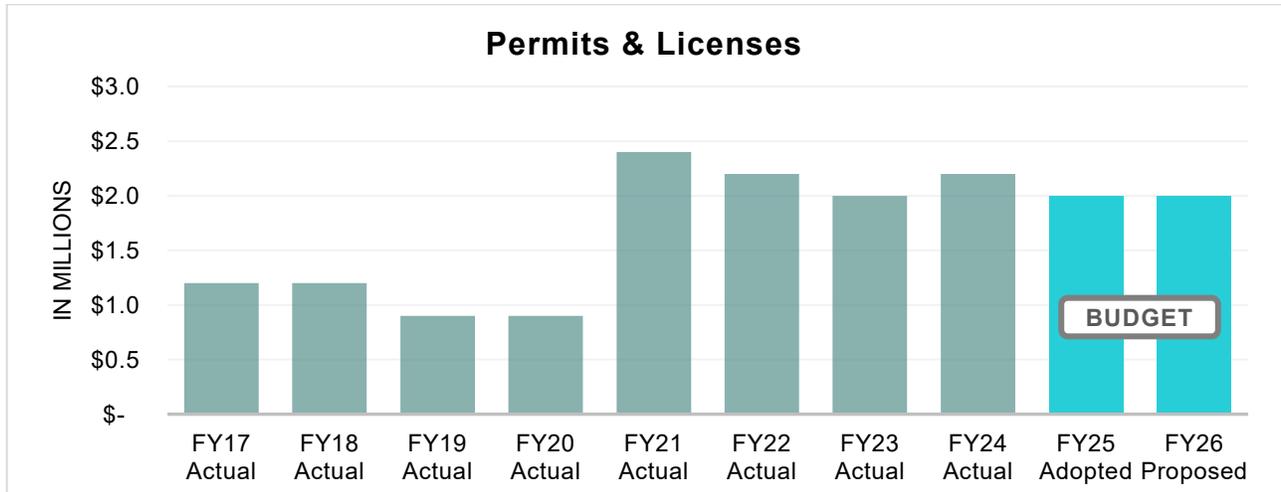
Rental Income: \$4.1 million
(3% of Total General Fund Revenue)

Rental Income includes income from City-owned properties, including the North County Mall, shared revenue with the City of San Diego for activity generated at the Vineyard Golf Course, and small cell tower lease revenue. This revenue is projected to increase by 3% to reach revenue of \$4.1 million.



Permits & Licenses: \$2.0 million
(2% of Total General Fund Revenue)

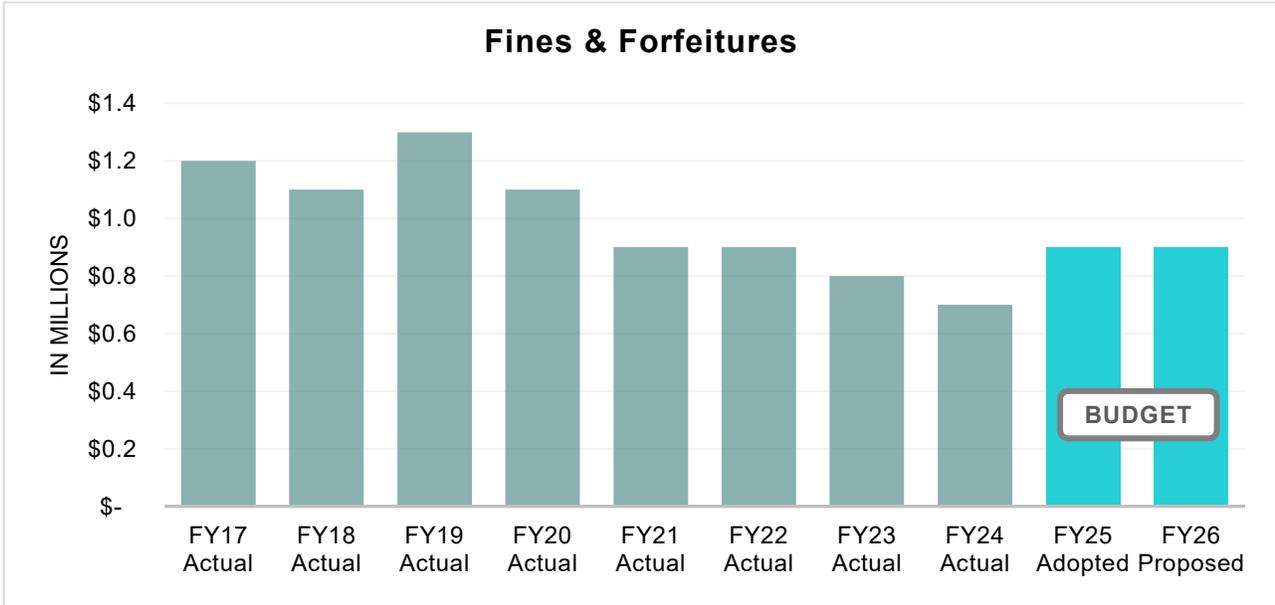
Permits and Licenses are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to remain flat compared to the prior fiscal year.



**CITY OF ESCONDIDO
 FY 2025/26 Operating Budget
 General Fund Revenue Summary**

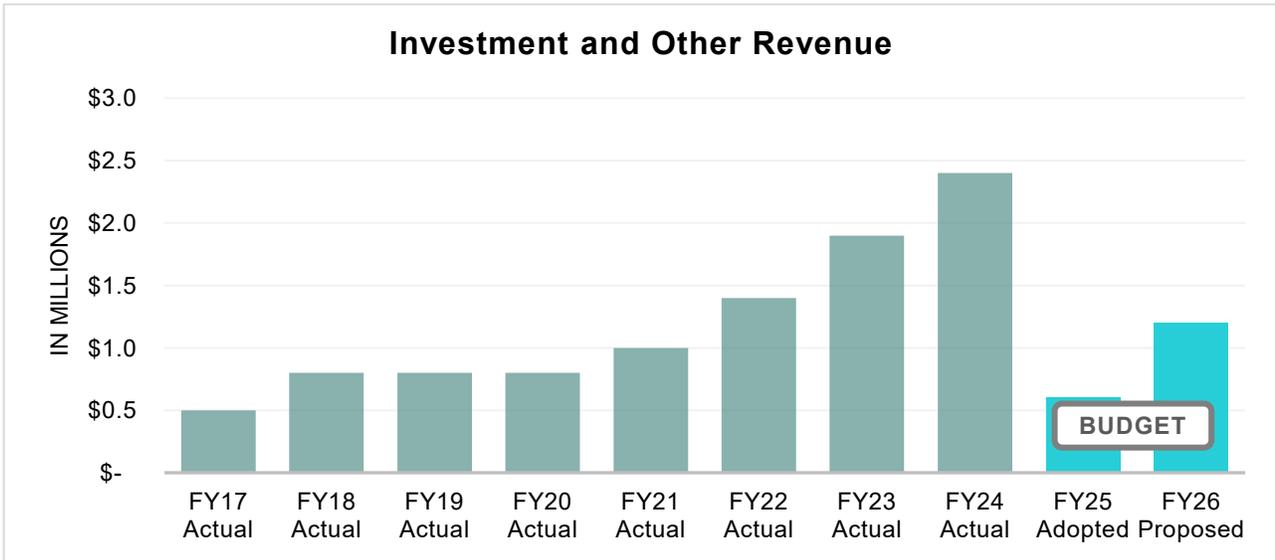
**Fines and Forfeitures: \$850,200
 (0.6% of Total General Fund Revenue)**

Fines and Forfeitures are projected to decrease slightly from the prior fiscal year to reach \$850,200. Fines and forfeitures are collected by the City for vehicle code fines, parking ticket fines, other court fines, code enforcement citations, and impound fees.



**Investment and Other Revenue: \$1,195,520
 (1.9% of Total General Fund Revenue)**

Investment and Other Revenue or miscellaneous receipts projections have been increased by approximately \$592,150. As of March 2025, the City has earned a return on investments of 3.514%. American Rescue Plan Act funding has increased the city's cash balances; more funds have been able to be invested the last two fiscal years.



**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Expense Summary**

GENERAL FUND USES OF FUNDS

The General Fund is the primary operating fund of the city and provides the resources for the day-to-day services that keep Escondido running. This includes Police, Fire, Public Works, Community Services, Development Services, and several supporting departments such as the City Manager’s Office, Finance, Human Resources, among many others.

OPERATING BUDGET

The total proposed FY2025/26 General Fund Operating Budget is \$139,684,620 million. It has increased by approximately \$5.2 million or 3.9% compared to the FY2024/25 Operating Budget.

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
General Government Services	\$7,448,940	\$9,191,890	\$1,588,090	21.3
Development Services	8,752,940	9,675,690	(665,470)	-10.8
Community Services	6,172,630	5,507,160	922,750	10.5
Public Works	13,938,230	14,631,330	544,510	3.9
Police	58,942,080	61,454,150	2,512,070	4.3
Fire	35,636,680	33,990,790	(1,651,390)	-4.6
Library	543,970	807,360	263,390	48.4
California Center for the Arts	1,282,180	2,826,300	1,544,120	120.4
Other Expenditures	1,356,100	1,600,050	145,230	10.0
TOTAL OPERATING EXPENDITURES	\$134,326,560	\$139,684,620	\$5,203,300	3.9%

The following will detail the General Fund expenditures by department and compare the total FY2025/26 proposed budgeted expenditures to the current fiscal year revised operating budget.

General Government Services

General Government Services include the following departments: City Council, City Manager, City Attorney, City Clerk, City Treasurer, Economic Development, Finance, Human Resources, Risk, Information Systems, Enterprise Software and Web Administration, Geographic Information Systems (“GIS”), Communications, and Digital Media Services.

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Expense Summary**

These combined department operating budgets total \$9,191,890 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
City Council	\$331,890	\$348,820	\$16,930	5.1%
City Manager	542,240	775,270	233,030	43.0
City Attorney	170,550	179,270	8,720	5.1
City Clerk	642,540	663,820	21,300	3.3
City Treasurer	180,110	133,520	(46,590)	-25.9
Communications & Digital Media	729,810	682,170	(47,640)	-3.0
Economic Development	1,004,580	1,999,930	840,490	83.7
Finance	1,658,170	1,935,630	277,460	16.7
Human Resources	717,430	785,340	67,910	9.5
Information Systems	1,471,640	1,688,120	216,480	14.7
Total Expenditures	\$7,448,940	\$9,191,890	\$1,588,090	21.3%

Significant budget highlights include the following:

City Council

- Funding of \$2,000 per District and Mayor was added for Community Events
- Funding of \$25,000 for the Sister Cities International program travel expenses was added

City Manager

- Added funding of \$200,000 for the Customer Service Initiative City In-Service Day

City Clerk

- Eliminated a vacant Regular Part-Time position
- Added funding for an Electronic Content Management System

City Treasurer

- In November 2022, voters approved Measure G, amending the Escondido Municipal Code and adopting Ordinance 2022-19 which reduced the City Treasurer compensation to the same level as a city councilmember. The Ordinance takes effect December 1 of 2024, FY2025/26 is the first full fiscal year of the reduced compensation.

Finance

- Added funding of \$100,000 to engage with a consultant to prepare a Fleet Services Funding Analysis
- Increased the funding for Paramedic Billing services due to an increase in billing activity

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Expense Summary**

Information Systems

- Since multiple departments have started using the Project Management Software Teamwork product, this expense was moved to the Information Systems Internal Service Fund.

Communications and Digital Media Services

- Increased the contract amount by \$12,000 with Triton for Council Chambers services due to the technology upgrades

Economic Development

- Prior to FY2025/26, this department was combined with the City Manager’s Office.
- Added 1 Administrative Coordinator Position
- Added 1 Real Property Agent Position
- Eliminated the Real Property Manager Position
- Eliminated the Temporary Part-Time Real Property Position
- Added AgTech Innovation Hub Professional Services - \$250,000
- Added Property-Based Improvement District (“PBID”) Professional Services - \$63,000
- Added Real Property Consulting Services - \$300,000

Development Services

Development Services includes Code Compliance, Building, Planning, and Engineering. These departments guide the physical development of the City, protect life and property through the application of building codes and standards, and enhance the image and appearance of the City. These combined department operating budgets total \$9,675,690 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Planning	\$2,633,330	\$2,656,070	\$22,740	0.9%
Building	2,005,690	2,195,020	189,330	9.4
Engineering	2,973,100	3,685,710	712,610	24.0
Code Compliance	1,140,820	1,138,890	(1,930)	(0.2)
Total Expenditures	\$8,752,940	\$9,675,690	\$922,750	10.5%

Significant budget highlights include the following:

Building

- Added \$100,000 for annual maintenance on the software program ProjectDox

Engineering

- The Engineering department updated their projected payroll allocations to capital projects to better reflect actual time spent directly on projects resulting in an increase to their operating budget

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Expense Summary**

Community Services

Community Services includes the following departments:, Recreation, Older Adult Services, and the Senior Nutrition Program, and Library Services. These combined department operating budgets total \$5,507,160 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Recreation	\$4,744,940	\$4,066,390	(\$678,550)	(14.5%)
Older Adult Services	729,830	678,910	(50,920)	(7.0)
Senior Nutrition Center	697,860	761,860	64,000	9.2
Library Services	543,970	807,360	263,390	48.4
Total Expenditures	\$6,716,600	\$6,314,520	(\$665,470)	(6.0%)

Significant budget highlights include the following:

Recreation

- Reduced the number of Temporary Part-Time staff due to the end of the contract for the After School Program.

Library

- Operating expenses were increased for projected utilities costs. These expenses are offset by reimbursement from LS&S up to a maximum amount of \$174,688 in FY2025/26. Expenses that exceed this amount are the responsibility of the city.

Public Works

Public Works includes the Streets and Parks Department operating budgets. The Streets Department is responsible for filling potholes, maintaining sidewalks, cleaning storm water channels, replacing traffic signs, sweeping and lane striping City streets, and graffiti eradication. The Parks Department maintains the City’s parks, median and parkway landscaping, open spaces, trees, and landscaping at City facilities. These combined department operating budgets total \$14,631,330 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Parks Maintenance	\$4,487,540	\$4,749,960	\$262,420	5.8%
Street Maintenance	9,600,890	9,881,370	280,480	2.9
Total Expenditures	\$14,088,430	\$14,631,330	\$542,900	3.9%

Police

The Police Department improves community safety, enhances crime prevention, and provides emergency response. These combined department operating budgets total \$61,454,150 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Police Department	\$57,937,810	\$61,454,150	\$3,516,340	6.1%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
General Fund Expense Summary**

Fire

The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. These combined department operating budgets total \$33,990,790 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Fire Department	\$35,412,110	\$33,750,800	(\$1,661,310)	(4.7%)
Emergency Management	230,070	239,990	9,920	4.3
Total Expenditures	\$35,642,180	\$33,990,790	(\$1,651,390)	(4.6%)

California Center for the Arts (“CCA”)E

The CCAE facility is owned by the City of Escondido and operated by the California Center for the Arts, Escondido, Foundation, Inc. (the “Foundation”) under a Management Agreement. Financial support is provided to the Foundation from the City for various items, including a management fee paid to the Foundation for the operation of the Center, all gas and electric utility bills for the campus, and support from Building Maintenance and Network Administration, either through direct payments of operational costs or employee staff time.

On May 22, 2024, City Council adopted Resolution No. 2024-58 approving an Operations and Management Agreement between the City of Escondido and the California Center for the Arts, Escondido Foundation. The agreement was funded by American Rescue Plan Act funds in FY2024/25. These funds are now depleted. On February 19, 2025, City Council adopted Resolution No. 2025-12 extending the agreement through June 30, 2027 which is included as a General Fund Expense.

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
California Center for the Arts	\$1,282,180	\$2,826,300	\$1,544,120	120.4%

Other Expenses

Other Expenses accounts for expenditures that are not directly chargeable to other General Fund departments as well as funding for community events (4th of July, Cruisin’ Grand, the Christmas Parad, Veteran’s Day). These combined department operating budgets total \$1,600,050 million summarized in the table below:

Expenses	FY2024/25 Revised	FY2025/26 Projected	Change	%
Non-Departmental	\$1,247,100	\$1,383,040	\$135,940	10.9
Community Relations	207,720	217,010	9,290	4.5
Total Expenditures	\$1,454,820	\$1,600,050	\$145,230	10.0%

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
Transfer from the Workers' Compensation Fund	3,125,880
TOTAL, Sources	<u><u>\$140,165,730</u></u>

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
TOTAL, Uses	<u><u>\$140,165,730</u></u>

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CITY COUNCIL

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Sister Cities Program funding of \$25,000
- New Community Event supplies funding of \$2,000 per District and Mayor was added for Community Events

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**

							
POLICE SERVICES	FIRE/EMS SERVICES	LAND USE/ DEVELOPMENT	PUBLIC WORKS	KEEP CITY CLEAN	PARKS FACILITIES	CLEAN WATER	SEWER

**COUNCIL
 PRIORITY
 ALIGNMENT**

				
FINANCIAL STEWARDSHIP	PRIORITIZE PUBLIC SAFETY	BUSINESS FRIENDLY	DRIVE COMMUNITY AND LAND DEVELOPMENT	MEASURE I INVESTMENTS

**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>
PERSONNEL SERVICES						
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>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		303,860	303,830	(30)	0.0%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		249,850	289,710	39,860	16.0%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		97,060	90,430	(6,630)	-6.8%
	SUBTOTAL, CITY COUNCIL		650,770	683,970	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>
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, CITY COUNCIL		\$331,890	\$348,820	\$16,930	5.1%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CITY MANAGER’S OFFICE

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

PRIORITIES

- ✓ Supports the information and policy-making needs of the Council and implements Council decisions
- ✓ Ensures that City services are performed to the highest standard in accordance with Council goals and policies

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Transferred all Economic Development-related positions and Maintenance and Operations costs into its own cost center
- New Management Analyst II (Measure I funded)
- New Customer Service Initiative funding (shared costs between General Fund and Utilities Fund)
- Increased funding for Employee Appreciation event

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**

							
POLICE SERVICES	FIRE/EMS SERVICES	LAND USE/ DEVELOPMENT	PUBLIC WORKS	KEEP CITY CLEAN	PARKS FACILITIES	CLEAN WATER	SEWER

**COUNCIL
 PRIORITY
 ALIGNMENT**

				
FINANCIAL STEWARDSHIP	PRIORITIZE PUBLIC SAFETY	BUSINESS FRIENDLY	DRIVE COMMUNITY AND LAND DEVELOPMENT	MEASURE I INVESTMENTS

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>
PERSONNEL SERVICES						
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					
	1 Senior Executive Assistant	Measure I - CC 02.19.25	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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		1,092,850	1,138,320	45,470	4.2%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		177,500	386,500	209,000	117.7%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		398,500	413,370	14,870	3.7%
	SUBTOTAL, CITY MANAGER		1,668,850	1,938,190	269,340	16.1%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, CITY MANAGER		\$542,240	\$775,270	\$233,030	43.0%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

CITY ATTORNEY

The Escondido City Attorney's Office serves as legal counsel to the entire City government, including the City Council, all Boards and Commissions, and all City Departments. The Office also represents City employees sued in their official capacities. The City Attorney reports directly to the City Council, operates as part of the City's management team to assist in transaction matters, and assures efficient operations consistent with the law. The City Attorney's client is the City itself, not any one resident. As a result, the City Attorney's Office does not represent or provide direct legal advice to City residents.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Deputy City Attorney focused on enforcement of Short-Term Rental Ordinance (funded by Measure I)
- New Part-time Administrative support for enforcement of Short-Term Rental Ordinance (funded by Measure I)

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES						
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>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		2,532,480	2,602,280	69,800	2.8%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		134,100	134,100	0	0.0%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		175,900	251,380	75,480	42.9%
	SUBTOTAL, CITY ATTORNEY		2,842,480	2,987,760	145,280	5.1%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, CITY ATTORNEY		\$170,550	\$179,270	\$8,720	5.1%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CITY CLERK

The City Clerk's Office is a service department and one to which other departments and the general public comes for legislative information regarding the operations of the City. Original City contracts and agreements, claims against the City, deeds, ordinances, resolutions and other documents are processed and filed with the City Clerk. The City Council agendas and minutes are prepared by this office and staff support is provided to record and prepare minutes for City Boards and Commissions. In addition, the City Clerk oversees the citywide Records Management and Electronic Imaging Program, and is responsible for the codification of the Escondido Municipal and Zoning Codes. All municipal elections are conducted by this office.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Eliminated a vacant Regular Part-Time position
- Added funding for an Electronic Content Management System

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**

							
POLICE SERVICES	FIRE/EMS SERVICES	LAND USE/ DEVELOPMENT	PUBLIC WORKS	KEEP CITY CLEAN	PARKS FACILITIES	CLEAN WATER	SEWER

**COUNCIL
 PRIORITY
 ALIGNMENT**

				
FINANCIAL STEWARDSHIP	PRIORITIZE PUBLIC SAFETY	BUSINESS FRIENDLY	DRIVE COMMUNITY AND LAND DEVELOPMENT	MEASURE I INVESTMENTS

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</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
PERSONNEL SERVICES					
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%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	858,300	842,530	(15,770)	-1.8%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	123,430	163,680	40,250	32.6%

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>
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	165,640	179,190	13,550	8.2%
	SUBTOTAL, CITY CLERK	1,147,370	1,185,400	38,030	3.3%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, CITY CLERK	\$642,520	\$663,820	\$21,300	3.3%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

CITY TREASURER

The City Treasurer’s Office is responsible for maintaining adequate bank balances to cover expenditures and invest surplus cash considering both short-term and long-term cash flow needs; overseeing the City’s investment program; managing the City’s investment portfolio and investment policy in accordance with legal guidelines; performing bond administration duties including trustee account reconciliation, oversight of debt service requirements and payments, and preparation of annual tax levies; coordinating assigned activities with other divisions, departments, and outside agencies; and preparing and maintaining a variety of investment, bank, and bond records and reports.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- In November 2022, voters approved Measure G, amending the Escondido Municipal Code and adopting Ordinance 2022-19 which reduced the City Treasurer compensation to the same level as a city councilmember. The Ordinance takes effect December 1 of 2024.

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES						
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%
	<u>3</u>		<u>181,380</u>	<u>153,750</u>	<u>(27,630)</u>	<u>-15.2%</u>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		308,430	282,080	(26,350)	-8.5%
MAINTENANCE & OPERATIONS						
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%
	TOTAL, MAINTENANCE & OPERATIONS		24,200	26,700	2,500	10.3%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		28,080	21,590	(6,490)	-23.1%
	SUBTOTAL, CITY TREASURER		360,710	330,370	(30,340)	-8.4%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, CITY TREASURER		\$180,110	\$133,110	(\$47,000)	-26.1%

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>
PERSONNEL SERVICES						
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%
	8		489,700	654,320	164,620	33.6%
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%
			51,610	0	(51,610)	-100.0%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		794,500	996,910	202,410	25.5%
MAINTENANCE & OPERATIONS						
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%
			2,500	8,000	5,500	220.0%

**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**

Other Operating Expenses	TRAINING AND MEETINGS (CONTINUED)					
	SD Food Alliance	<i>Economic Development</i>	2,500	2,500	0	0.0%
	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%
	TOTAL, MAINTENANCE & OPERATIONS		457,120	1,085,020	627,900	137.4%

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

ECONOMIC DEVELOPMENT

FUND: 1001
 COST CENTER: CC_080

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>
	TOTAL, INTERNAL SERVICE CHARGES	0	140,220	140,220	100.0%
	SUBTOTAL, ECONOMIC DEVELOPMENT	1,251,620	2,222,150	970,530	77.5%

ADMINISTRATIVE EXPENSES

Administrative Expenses	ALLOCATED OUT				
	Wastewater	(39,510)	(36,600)	2,910	-7.4%
	Water	(52,670)	(36,600)	16,070	-30.5%
		<u>(92,180)</u>	<u>(73,200)</u>	18,980	-20.6%
	TOTAL, ECONOMIC DEVELOPMENT	\$1,159,440	\$2,148,950	\$989,510	85.3%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

FINANCE

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

The core financial services provided by the finance department are:

Accounts Payable: Responsible for the payment to contractors in an accurate and timely manner and in compliance with all applicable rules and regulations.

Accounts Receivable: Works closely with departments to create and track invoices for various City services and programs and to ensure efficient, timely and accurate payment of accounts.

Budget: Coordinates and manages the operating and capital improvement program budgets. Provides assistance to departments to determine the cost or savings of proposed changes to their budgets.

Collections: Provides collections services for unpaid and delinquent receivables including utilities, general accounts receivable, library fines, DUI Cost Recovery, and a variety of other accounts.

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

Payroll: Processes bi-weekly payrolls for approximately one thousand full time equivalent positions ensuring compliance with rules and regulations.

Purchasing: Assist City departments in procuring goods and services necessary to perform their daily operations at the most economical cost ensuring compliance with procurement standards.

Utility Billing: Responsible for performing all accounting functions related to the billing of water, wastewater, and trash for approximately 30,000 accounts.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Added funding of \$100,000 to engage with a consultant to prepare a Fleet Services Funding Analysis

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

FINANCE

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**

-  POLICE SERVICES
-  FIRE/EMS SERVICES
-  LAND USE/ DEVELOPMENT
-  PUBLIC WORKS
-  KEEP CITY CLEAN
-  PARKS FACILITIES
-  CLEAN WATER
-  SEWER

**COUNCIL
PRIORITY
ALIGNMENT**

-  FINANCIAL STEWARDSHIP
-  PRIORITIZE PUBLIC SAFETY
-  BUSINESS FRIENDLY
-  DRIVE COMMUNITY AND LAND DEVELOPMENT
-  MEASURE I INVESTMENTS

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>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
PERSONNEL SERVICES					
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%
	<u>23</u>	<u>1,742,860</u>	<u>1,778,190</u>	<u>35,330</u>	<u>2.0%</u>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	2,942,310	2,910,510	(31,800)	-1.1%
MAINTENANCE & OPERATIONS					
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>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				
	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>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%
	TOTAL, MAINTENANCE & OPERATIONS	691,990	882,000	190,010	27.5%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	310,480	351,860	41,380	13.3%
	SUBTOTAL, FINANCE	3,944,780	4,144,370	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>2024/25</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, FINANCE	\$1,658,170	\$1,935,630	\$277,460	16.7%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

HUMAN RESOURCES

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

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

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

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

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

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

- New Human Resources Technician focused on recruitments (funded by Measure I)

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES						
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>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		1,241,340	1,298,560	57,220	4.6%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		218,470	218,470	0	0.0%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		150,850	218,250	67,400	44.7%
	SUBTOTAL, HUMAN RESOURCES		1,610,660	1,735,280	124,620	7.7%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, HUMAN RESOURCES		\$717,430	\$785,340	\$67,910	9.5%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

RISK MANAGEMENT

The Risk Management Division of the Human Resources Department ensures the safety of City employees, while reducing risk exposure to the City through various programs and insurance policies. Risk Management provides the following services:

Administers the City's self-insured Liability program, and secures property, pollution, and crime and cyber liability insurance coverage.

Handles the City's first party property and subrogation claims, and assists the City Attorney's Office with tracking and trending liability claims against the City.

Assists City departments with the review and preparation of contracts and permits for insurance compliance with City requirements.

Provides guidance and support to City departments regarding health and safety issues including Occupational Safety and Health Administration (OSHA) required training and reporting, facility and equipment inspections and ergonomic evaluations.

Administers the fitness for duty, return-to-work, drug and alcohol and vehicle safety programs.

Serves as the City's Americans with Disabilities Act (ADA) coordinator, and representative to the Public Risk Innovation, Solutions, and Management (PRISM) risk sharing pool (formally known as California State Association of Counties - Excess Insurance Authority (CSAC-EIA)).

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Risk and Safety Coordinator (funded by Measure I)
-

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

RISK MANAGEMENT

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**

-  POLICE SERVICES
-  FIRE/EMS SERVICES
-  LAND USE/ DEVELOPMENT
-  PUBLIC WORKS
-  KEEP CITY CLEAN
-  PARKS FACILITIES
-  CLEAN WATER
-  SEWER

**COUNCIL
PRIORITY
ALIGNMENT**

-  FINANCIAL STEWARDSHIP
-  PRIORITIZE PUBLIC SAFETY
-  BUSINESS FRIENDLY
-  DRIVE COMMUNITY AND LAND DEVELOPMENT
-  MEASURE I INVESTMENTS

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>
PERSONNEL SERVICES						
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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		480,660	488,760	8,100	1.7%
MAINTENANCE & OPERATIONS						
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 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</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>
	TOTAL, MAINTENANCE & OPERATIONS		124,750	124,750	0	0.0%
INTERNAL SERVICE CHARGES						
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%
	TOTAL, INTERNAL SERVICE CHARGES		31,660	17,910	(13,750)	-43.4%
	SUBTOTAL, RISK MANAGEMENT		637,070	631,420	(5,650)	-0.9%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, RISK MANAGEMENT		\$0	\$0	\$0	0.0%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

INFORMATION SYSTEMS - ADMINISTRATION

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

Responsibilities include: software and applications; hardware such as servers, PCs, tablets, cell phones, and other smart devices; wired and wireless networking and communications; telephony equipment and services; duplicating and printing services; mail distribution and postage; and Internet and intranet websites.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**



**COUNCIL
 PRIORITY
 ALIGNMENT**



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>
PERSONNEL SERVICES					
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%
	<u>3</u>	<u>370,070</u>	<u>370,710</u>	<u>640</u>	<u>0.2%</u>
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%
	TOTAL, PERSONNEL SERVICES	625,600	610,250	(15,350)	-2.5%
MAINTENANCE & OPERATIONS					
Supplies	OFFICE/OPERATING SUPPLIES				
	ID Cards/Badge Printer Ribbons	200	400	200	100.0%
	Office Supplies	200	300	100	50.0%
		<u>400</u>	<u>700</u>	<u>300</u>	<u>75.0%</u>
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%
	TOTAL, MAINTENANCE & OPERATIONS	23,140	24,440	1,300	5.6%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	127,100	172,800	45,700	36.0%
	SUBTOTAL, INFO SYSTEMS/ADMINISTRATION	775,840	807,490	31,650	4.1%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, INFO SYSTEMS/ADMINISTRATION	\$450,200	\$468,400	\$18,200	4.0%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

INFORMATION SYSTEMS – ENTERPRISE SOFTWARE ADMINISTRATION

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

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

PRIORITIES

- ✓ Maintain the level of service on all supported internal and external applications
- ✓ Continue to refine and improve business processes for efficiency and enhanced service to staff and the public
- ✓ Implement and deploy software and services as needed to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Software Administration

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	1,190,700	1,230,950	40,250	3.4%
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	113,000	96,000	(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>
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	39,820	45,400	5,580	14.0%
	SUBTOTAL, ENTERPRISE SOFTWARE ADMINISTRATION	1,343,520	1,372,350	28,830	2.1%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, ENTERPRISE SOFTWARE ADMINISTRATION	\$628,660	\$742,090	\$113,430	18.0%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS division of Information Systems manages the City’s spatial data and presents it in the most accessible, logical, and informative manner possible. It does this through creation of map products and map applications, but also through integrating with and underpinning other enterprise applications, including the asset management and permit/licensing software Cityworks. GIS’s responsibilities include: capturing, editing and managing spatial data that represents the City’s assets, facilities and activities; accessing and acquiring aerial imagery; analyzing spatial data; incorporating spatial data, imagery, and analysis into map products and applications; coordinating with external agencies to ensure the consistency of regional data; provisioning spatial data for the public; facilitation of the technical aspects of community involvement and interaction through the ArcGIS Hub platform.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None



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>
PERSONNEL SERVICES					
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%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	748,690	795,530	46,840	6.3%
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	141,070	152,980	11,910	8.4%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	31,950	35,000	3,050	9.5%
	SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS	921,710	983,510	61,800	6.7%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, GEOGRAPHIC INFORMATION SYSTEMS	\$392,780	\$477,630	\$84,850	21.6%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

COMMUNICATIONS

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

PRIORITIES

- ✓ Promote a strong, positive City image that is vital to community pride and economic well-being through increased social media engagement and a recrafted narrative
- ✓ Facilitate citizen input and feedback concerning the programs and policies of the City government to aid in the decision-making processes of the City
- ✓ Keep citizens informed in real-time of emergency and preparedness information
- ✓ Under the guidance of the City's Communication Plan, oversee City-produced communications to ensure consistent and accurate information is shared with both internal and external audiences. This includes, but is not limited to, quality control of our public facing website and employee intranet, newsletters, printed materials, digital assets, and municipal signage
- ✓ Maintain and strengthen relations with our local and regional media partners to relay the City's core messages and encourage community dialogue

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Management Analyst I (Social Media) (Measure I funded in support of Council priority)
- New Social Pinpoint Outreach Software (Measure I funded in support of Council priority)

COUNCIL ESSENTIAL SERVICE ALIGNMENT		 POLICE SERVICES	 FIRE/EMS SERVICES	 LAND USE/ DEVELOPMENT	 PUBLIC WORKS	 KEEP CITY CLEAN	 PARKS FACILITIES	 CLEAN WATER	 SEWER	
COUNCIL PRIORITY ALIGNMENT		 FINANCIAL STEWARDSHIP	 PRIORITIZE PUBLIC SAFETY	 BUSINESS FRIENDLY	 DRIVE COMMUNITY AND LAND DEVELOPMENT	 MEASURE I INVESTMENTS				

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>
PERSONNEL SERVICES						
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>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		674,230	577,710	(96,520)	-14.3%
MAINTENANCE & OPERATIONS						
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%
	TOTAL, MAINTENANCE & OPERATIONS		40,130	46,730	6,600	16.4%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		51,100	73,830	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>
	SUBTOTAL, COMMUNICATIONS		765,460	698,270	(67,190)	-8.8%
ADMINISTRATIVE EXPENSES						
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 - Indirect Allocation		(42,060)	(34,910)	7,150	-17.0%
			<u>(214,290)</u>	<u>(209,480)</u>	4,810	-2.2%
	TOTAL, COMMUNICATIONS		\$551,170	\$488,790	(\$62,380)	-11.3%

DIGITAL MEDIA SERVICES

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Increased cost of support contract for Council Chambers broadcasting technology – Upgrades to the City Council Chambers voting software, audio, lighting, and broadcasting technology were completed using PEG fees in March 2025 and were necessary because the equipment was end of life, unsupported, and resulting in consistent audio disruptions during Council meetings. The increased cost of this annual service contract is to support this upgraded technology.

COUNCIL ESSENTIAL SERVICE ALIGNMENT	 POLICE SERVICES	 FIRE/EMS SERVICES	 LAND USE/ DEVELOPMENT	 PUBLIC WORKS	 KEEP CITY CLEAN	 PARKS FACILITIES	 CLEAN WATER	 SEWER
COUNCIL PRIORITY ALIGNMENT	 FINANCIAL STEWARDSHIP	 PRIORITIZE PUBLIC SAFETY	 BUSINESS FRIENDLY	 DRIVE COMMUNITY AND LAND DEVELOPMENT				

**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>
PERSONNEL SERVICES					
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%
	<u>2</u>	<u>129,940</u>	<u>133,020</u>	<u>3,080</u>	<u>2.4%</u>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	213,310	220,620	7,310	3.4%
MAINTENANCE & OPERATIONS					
Supplies	OFFICE/OPERATING SUPPLIES				
	Office Supplies	1,770	1,770	0	0.0%
	Stock Audio and Imagery	120	120	0	0.0%
		<u>1,890</u>	<u>1,890</u>	<u>0</u>	<u>0.0%</u>
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%
		<u>26,350</u>	<u>38,350</u>	<u>12,000</u>	<u>45.5%</u>
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>
	TOTAL, MAINTENANCE & OPERATIONS	31,240	43,240	12,000	38.4%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	8,030	8,930	900	11.2%
	SUBTOTAL, DIGITAL MEDIA SERVICES	252,580	272,790	20,210	8.0%
ADMINISTRATIVE EXPENSES					
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 - Indirect Allocation	(3,220)	(2,730)	490	-15.2%
		<u>(73,940)</u>	<u>(79,110)</u>	<u>(5,170)</u>	<u>7.0%</u>
	TOTAL, DIGITAL MEDIA SERVICES	\$178,640	\$193,680	\$15,040	8.4%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

RECREATION

The Recreation Division provides life-enriching recreational programs and activities for people of all ages, from infants to older adults. Leisure classes are offered in personal enrichment, music, dance, arts and crafts, swimming, preschool, tennis, and health and fitness; special programs for youth include Before and After School Programs, day camps, sports activities, and leagues including softball, roller hockey, and arena soccer are scheduled seasonally.

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

PRIORITIES

- ✓ Promote a healthy City concept by encouraging community use of parks and facilities through the provision of a wide variety of programs and services
- ✓ Explore and expand digital capabilities through multimedia marketing, online registration, and other self-service options
- ✓ Expand and enhance volunteer opportunities and philanthropic giving programs through the award-winning Volunteer Escondido HUB
- ✓ Identify and apply for grants focused on park and sports facility maintenance and replacement

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Administrative Coordinator (funded by Measure I)
- New Community Services Manager (funded by Measure I)
- Removed funding for Temporary Part-Time staff that supported the After School Program, this contract was not renewed with the school district in FY2025/26

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT



COUNCIL
PRIORITY
ALIGNMENT



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>
PERSONNEL SERVICES						
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>14</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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		3,348,620	2,674,490	(674,130)	-20.1%

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>
MAINTENANCE & OPERATIONS						
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%
	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>
	TOTAL, MAINTENANCE & OPERATIONS		594,180	636,730	42,550	7.2%
INTERNAL SERVICE CHARGES						
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>	13,880	7.1%
	TOTAL, INTERNAL SERVICE CHARGES		802,940	755,170	(47,770)	-5.9%
	SUBTOTAL, RECREATION		4,744,940	4,066,390	(678,550)	-14.3%
	TOTAL, RECREATION		\$4,744,940	\$4,066,390	(\$678,550)	-14.3%

OLDER ADULT SERVICES

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES						
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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		312,860	328,810	15,950	5.1%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		93,200	95,990	2,790	3.0%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		339,770	273,110	(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>
	SUBTOTAL, OLDER ADULT SERVICES		745,830	697,910	(47,920)	-6.4%
ADMINISTRATIVE EXPENSES						
Administrative Expenses	ALLOCATED OUT					
	CDBG Capital Projects - Time Entry		(16,000)	(19,000)	(3,000)	18.8%
	TOTAL, OLDER ADULT SERVICES		\$729,830	\$678,910	(\$50,920)	-7.0%

SENIOR NUTRITION CENTER

The Senior Nutrition Program provides high-quality, cost-effective meals to older adults while promoting socialization in a congregate setting at the Park Avenue Community Center. Designed to address dietary inadequacy and social isolation among individuals aged 60 and older, it targets older adults with the greatest economic and social need. The program also provides transportation assistance to/from the community center for greater access to activities and services in an effort of achieving this goal.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL
PRIORITY
ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	196,580	225,350	28,770	14.6%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	488,840	522,990	34,150	7.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	12,440	13,520	1,080	8.7%
	TOTAL, SENIOR NUTRITION CENTER	\$697,860	\$761,860	\$64,000	9.2%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

PLANNING

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

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

Core responsibilities of the Planning Division include the following:

Customer Service - Provide front-line customer service for various land use and regulatory inquiries. We strive to provide the highest level of customer services at the Development Services Counter when providing planning and zoning information, reviewing building permits, and processing administrative permits.

Review all Development Projects - Process all applications for a decision within California Permit Streamlining Act and California Environmental Quality Act timeframes. We review development project proposals in a timely and efficient manner and ensure consistency of all development proposals with the City's General Plan, zoning, subdivision, and environmental ordinances.

Special Studies and Policy Review - Prepare special studies and work programs as directed by the City Council. Represent the City in regional planning matters at SANDAG and advise the City Council representative to the SANDAG board and committees. Ensure the efficient processing for City CIP projects, including environmental clearance.

Help Facilitate Informed Decision-Making. Provide strategic advice regarding land use and long-term planning in the City to other departments, the Planning Commission, and City Council.

PRIORITIES

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

PLANNING

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Added the following positions, all funded by Measure I:
 - Business Analyst
 - Management Analyst
 - Associate Planner
 - Principal Planner
 - Senior Planner

COUNCIL ESSENTIAL SERVICE ALIGNMENT

 LAND USE/ DEVELOPMENT

COUNCIL PRIORITY ALIGNMENT

 FINANCIAL STEWARDSHIP

 PRIORITIZE PUBLIC SAFETY

 BUSINESS FRIENDLY

 DRIVE COMMUNITY AND LAND DEVELOPMENT

 MEASURE I INVESTMENTS

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>
PERSONNEL SERVICES						
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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		2,182,850	2,277,000	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>
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		325,640	328,360	2,720	0.8%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		224,310	236,810	12,500	5.6%
	SUBTOTAL, PLANNING		2,732,800	2,842,170	109,370	4.0%

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>
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, PLANNING		\$2,633,330	\$2,656,070	\$22,740	0.9%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CODE COMPLIANCE

The Code Compliance Division of the Development Services Department performs a variety of technical duties in support of the City's code compliance program. In addition to resolving health and safety issues, the City Council has prioritized enforcement of regulations intended to enhance the image and appearance of the City. Code Compliance Officers achieve this by monitoring and enforcing a variety of applicable ordinances, codes, and regulations related to land use matters, building, housing, property maintenance, inspection of mobile home parks, abandoned vehicle abatement and other matters of public concern as well as investigate violations.

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

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

PRIORITIES

- ✓ Respond swiftly to address serious private property violations and assign a priority to each investigation. Cases that pose imminent health and safety hazards or constitute significant code violations are given the highest priority, since they have the highest potential result in significant harm to the community.
- ✓ To protect Escondido residents. Code Compliance Staff enforces the California Housing Law and The Escondido Municipal Code to ensure that existing buildings used for human occupancy and the surrounding property are maintained in a safe and healthy manner.
- ✓ To protect the life, health, safety, and property of our community members through compliance with the Escondido Municipal Code; to establish a consistent aesthetic standard throughout the community, maintenance and regulation of property, prevent blight, protect property values and enhance economic conditions
- ✓ Responsible for the implementation of SB205. A person who conducts a business operation that is a regulated industry to demonstrate enrollment with NPDES permit program by providing specified information, under penalty of perjury, on the application, including among other things the Standard Industrial Classification Code for the business.
- ✓ Responsible for the enforcement of Title 25, California Code of Regulations, Ch. 2 Mobile Home Parks and Installations, for all mobile home parks located within the City of Escondido.
- ✓ The complete implementation of City Works for Code Compliance. Access to CLETS, Arjis Web, and TLO for complete investigative research.

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Two Code Compliance Officers will be funded by Measure I

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CODE COMPLIANCE

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



LAND USE/
DEVELOPMENT



KEEP CITY
CLEAN

**COUNCIL
PRIORITY
ALIGNMENT**



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY



BUSINESS
FRIENDLY



DRIVE COMMUNITY
AND LAND
DEVELOPMENT



MEASURE I
INVESTMENTS

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>
PERSONNEL SERVICES						
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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		1,002,760	1,075,370	72,610	7.2%
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		51,590	50,240	(1,350)	-2.6%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		176,450	206,460	30,010	17.0%
	SUBTOTAL, CODE COMPLIANCE		1,230,800	1,332,070	101,270	8.2%
ADMINISTRATIVE EXPENSES						
Administrative Expenses	ALLOCATED OUT					
	Wastewater		(44,990)	(96,590)	(51,600)	114.7%
	Water		(44,990)	(96,590)	(51,600)	114.7%
			(89,980)	(193,180)	(103,200)	114.7%
	TOTAL, CODE COMPLIANCE		\$1,140,820	\$1,138,890	(\$1,930)	-0.2%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

BUILDING

The Building Division of the Development Services Department protects life and property through the application and administration of building codes and standards that regulate the construction, use and maintenance of all buildings and structures within the City. The Building Division provides the following services to achieve its goals and provide the necessary services:

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- New Building Inspector position and new Building Plan Checker position were added, funded by Measure I

COUNCIL ESSENTIAL SERVICE ALIGNMENT	 LAND USE/ DEVELOPMENT
COUNCIL PRIORITY ALIGNMENT	<div style="text-align: center;"> FINANCIAL STEWARDSHIP</div> <div style="text-align: center;"> PRIORITIZE PUBLIC SAFETY</div> <div style="text-align: center;"> BUSINESS FRIENDLY</div> <div style="text-align: center;"> DRIVE COMMUNITY AND LAND DEVELOPMENT</div> <div style="text-align: center;"> MEASURE I INVESTMENTS</div>

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>
PERSONNEL SERVICES						
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 Building Permit Technician (reclass)		41,170	64,130	22,960	55.8%
	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%
	<u>13</u>		<u>922,160</u>	<u>1,033,600</u>	<u>111,440</u>	<u>12.1%</u>
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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		1,488,250	1,654,800	166,550	11.2%
MAINTENANCE & OPERATIONS						
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%
			<u>9,000</u>	<u>16,000</u>	<u>7,000</u>	<u>77.8%</u>

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>
	TOTAL, MAINTENANCE & OPERATIONS		621,750	733,250	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>
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		164,810	186,980	22,170	13.5%
	SUBTOTAL, BUILDING		2,274,810	2,575,030	300,220	13.2%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, BUILDING		\$2,005,690	\$2,259,150	\$253,460	12.6%

CITY OF ESCONDIDO
FY 2024/25 Operating Budget
Department Summary

ENGINEERING

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Reinstated an Engineer I/II position which was eliminated in the FY2024/25 budget. This position will be funded by Measure I
- Added a Building Field Inspector, Project Manager for Traffic Engineering, and Senior Administrative Assistant, all funded by Measure I

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**



**COUNCIL
 PRIORITY
 ALIGNMENT**



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>
PERSONNEL SERVICES						
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	<i>Measure I - CC 02.19.25</i>				
	Bilingual Pay		7,150	5,850	(1,300)	-18.2%
	<u>30</u>		<u>2,807,630</u>	<u>2,813,620</u>	<u>5,990</u>	<u>0.2%</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%
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		4,646,460	4,773,880	127,420	2.7%

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>
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		434,130	436,700	2,570	0.6%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		618,410	574,650	(43,760)	-7.1%
	SUBTOTAL, ENGINEERING		5,699,000	5,785,230	86,230	1.5%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, ENGINEERING		\$2,973,100	\$3,621,580	\$648,480	21.8%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

STREETS MAINTENANCE

The Streets Maintenance Division of the Public Works Department maintains the City's streets and structures through the following services:

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

Street Lights – We have approximately 6,600 street lights that are maintained by the Streets Division. Streets staff is currently converting our Low Pressure Sodium (LPS) street lights to a more energy efficient Light Emitting Diode (LED) technology

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

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

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

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

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

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

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

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

STREETS MAINTENANCE

Graffiti Eradication – In the on-going battle against graffiti, the City of Escondido has a graffiti eradication program which covers City facilities, private residents, and businesses which have fallen victim to tagging or graffiti. This program removes graffiti from sidewalks, pavement, curbs and gutters, and structures visible from the right-of-ways. Free graffiti removal kits are available to all residents and business owners from the Public Works Operations Yard located at 475 North Spruce Street, Escondido, California 92025. The graffiti eradication team is now using Cityworks technology and handheld devices to create a very efficient graffiti eradication program. Cityworks applications has paved the way to capture substantial graffiti information used for restitution and create patterns for enforcement. Cityworks applications have created efficiencies in reporting graffiti through the development of the Escondido Report-It app.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Two Maintenance Technician positions will be funded by Measure I in support of the Community Oriented Policing and Problem Solving (“COPPS”) police unit.

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**


 KEEP CITY
 CLEAN


 PUBLIC
 WORKS

**COUNCIL
 PRIORITY
 ALIGNMENT**


 FINANCIAL
 STEWARDSHIP


 PRIORITIZE
 PUBLIC SAFETY


 BUSINESS
 FRIENDLY


 DRIVE COMMUNITY
 AND LAND
 DEVELOPMENT


 MEASURE I
 INVESTMENTS

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>
PERSONNEL SERVICES						
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>
EMPLOYEE OVERHEAD:						
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%
	TOTAL, PERSONNEL SERVICES		7,163,400	6,979,000	(184,400)	-2.6%

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>
MAINTENANCE & OPERATIONS						
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>
	TOTAL, MAINTENANCE & OPERATIONS		3,207,710	3,218,510	10,800	0.3%
CAPITAL OUTLAY						
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>
	TOTAL, CAPITAL OUTLAY		300,000	300,000	0	0.0%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		1,656,410	1,703,660	47,250	2.9%
	SUBTOTAL, MAINTENANCE/STREETS		12,327,520	12,201,170	(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>
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, MAINTENANCE/STREETS		\$9,600,890	\$9,881,370	\$280,480	2.9%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

PARKS MAINTENANCE

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

Park and Facility Landscape Maintenance section - The primary goal is to safely maintain the turf and planter beds at thirteen City facilities, seventeen parks and various irrigated and non-irrigated right-of-way's (ROW) throughout the City of Escondido. Routine weekly maintenance is performed by three crews. One crew is assigned to City Hall, California Center for the Arts and Grape Day Park. One crew is assigned to Kit Carson Park. The third crew is responsible for the maintenance of all other Parks, Facilities and ROW's.

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

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Added 8 Park Ranger Positions funded by Measure I to enhance the presence of rangers at city parks and city recreation activities

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

PARKS MAINTENANCE

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



PUBLIC
WORKS



KEEP CITY
CLEAN



PARKS
FACILITIES

**COUNCIL
PRIORITY
ALIGNMENT**



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY



BUSINESS
FRIENDLY



DRIVE COMMUNITY
AND LAND
DEVELOPMENT



MEASURE I
INVESTMENTS

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>
PERSONNEL SERVICES						
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%
	8 Park Rangers	<i>Measure I Funded</i>				
	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>34</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%
	TOTAL, PERSONNEL SERVICES		3,335,380	3,393,380	58,000	1.7%

**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>
MAINTENANCE & OPERATIONS						
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%
			<u>230,130</u>	<u>230,130</u>	<u>0</u>	<u>0.0%</u>
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%
			<u>61,000</u>	<u>71,000</u>	<u>10,000</u>	<u>16.4%</u>
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%
			<u>3,870</u>	<u>3,870</u>	<u>0</u>	<u>0.0%</u>
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%
			<u>5,300</u>	<u>10,300</u>	<u>5,000</u>	<u>94.3%</u>

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>
	TOTAL, MAINTENANCE & OPERATIONS		768,210	791,510	23,300	3.0%
 CAPITAL OUTLAY						
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>
	TOTAL, CAPITAL OUTLAY		32,000	62,000	30,000	93.8%
 INTERNAL SERVICE CHARGES						
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</u> <u>BUDGET</u>	<u>2025/26</u> <u>BUDGET</u>	<u>\$\$</u> <u>Change</u>	<u>%</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>
	TOTAL, INTERNAL SERVICE CHARGES		790,420	969,760	179,340	22.7%
	SUBTOTAL, MAINTENANCE/PARKS		4,927,620	5,216,650	289,030	5.9%
ADMINISTRATIVE EXPENSES						
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>
	TOTAL, MAINTENANCE/PARKS		\$4,487,540	\$4,749,960	\$262,420	5.8%

RADIO COMMUNICATIONS

The Radio Communications budget is overseen by the Public Works Department and provides for the NextGen Regional Communication System (RCS) maintenance contract and 800 MHz radio maintenance and repairs throughout the fiscal year. Each department that uses the radio communications system is charged for their portion of the budget based on the radio inventory they currently have.

PRIORITIES

- ✓ Maintain the City's communication system, which includes the dispatch backbone and all mobile and portable 800 MHz radios utilized by Police, Fire, Utilities and Public Works

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



POLICE
SERVICES



FIRE/EMS
SERVICES



PUBLIC
WORKS



CLEAN
WATER



SEWER

COUNCIL PRIORITY ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY

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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	568,810	587,830	19,020	3.3%
INTERNAL SERVICE CHARGES					
Internal Service Charges	BUILDING MAINTENANCE	5,060	1,150	(3,910)	-77.3%
	TOTAL, INTERNAL SERVICE CHARGES	5,060	1,150	(3,910)	-77.3%
	SUBTOTAL, RADIO COMMUNICATIONS	573,870	588,980	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>
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, RADIO COMMUNICATIONS	\$0	\$0	\$0	0.0%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

POLICE

ESCONDIDO POLICE DEPARTMENT MISSION STATEMENT:

To protect our community through exceptional police service.

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

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

OPERATIONS BUREAU

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

INVESTIGATIONS BUREAU

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

SUPPORT SERVICES BUREAU

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

PROFESSIONAL STANDARDS BUREAU

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Expenses totaling \$7,418,160 are funded by Measure I in FY2025/26. This includes seven police officer positions, the animal control services contract, a program coordinator positions, the replacement of thirty-seven police department vehicles past their useful lives, and a portion of Maintenance and Operations expenses

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

POLICE

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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

POLICE

FUND: 1001
 COST CENTER: CC_500

LEDGER ACCOUN	DESCRIPTION	2024/25 BUDGET	2025/26 BUDGET	\$\$ Change	% Change
PERSONNEL SERVICES					
Personnel Services	REGULAR FULL-TIME				
1	Chief of Police	\$250,000	\$250,000	\$0	0.0%
1	Assistant Director of Police Support Services	122,710	151,660	28,950	23.6%
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%
3	Latent Print Specialists		<i>Grant Funded</i>		
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%
122	Police Officers	15,267,060	14,320,930	(946,130)	-6.2%
7	Police Officers - COPPS		<i>Measure I</i>		
1	Police Officer		<i>Grant Funded</i>		
1	Police Program Coordinator	68,270	70,790	2,520	3.7%
1	Police Program Coordinator - STR		<i>Measure I 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%
227		26,161,450	25,775,440	(386,010)	-1.5%
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 ACCOUN</u>	<u>DESCRIPTION</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>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	48,278,210	49,867,830	1,589,620	3.3%
MAINTENANCE & OPERATIONS					
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 - Recruitment and Hiring	0	4,000	4,000	100.0%
	Professional Standards and Development Bureau - Training and Development	0	146,000	146,000	100.0%
	Support Services Bureau - Business Division, Records, Evidence Mgmt	0	97,000	97,000	100.0%
	Support Services Bureau - Forensic Services/Crime Lab	0	26,000	26,000	100.0%

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

POLICE

FUND: 1001

COST CENTER: CC_500

LEDGER ACCOUN	DESCRIPTION	2024/25 BUDGET	2025/26 BUDGET	\$\$ Change	% Change
Supplies	OFFICE/OPERATING SUPPLIES (CONTINUED)				
	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%
		628,330	1,107,330	479,000	76.2%
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Animal Control Regulation Contract	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%
	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%
	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%

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

POLICE

FUND: 1001
COST CENTER: CC_500

<u>LEDGER ACCOUN</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>
	PROFESSIONAL SERVICES/CONTRACTS (CONTINUED)				
	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%
	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>
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%

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

POLICE

FUND: 1001

COST CENTER: CC_500

<u>LEDGER ACCOUN</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
	TRAINING AND MEETINGS (CONTINUED)				
	Professional Standards and Development Bureau - Recruitment and Hiring	0	6,000	6,000	100.0%
	Professional Standards and Development Bureau - Training and Development	0	22,000	22,000	100.0%
	Support Services Bureau - Business Division, Records, Evidence Mgmt	0	8,000	8,000	100.0%
	Support Services Bureau - Forensic Services/Crime Lab	0	18,000	18,000	100.0%
	Support Services Bureau - Public Safety Dispatch	0	12,000	12,000	100.0%
	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%
	Professional Standards and Development Bureau - Training and Development	0	1,000	1,000	100.0%
	Support Services Bureau - Business Division, Records, Evidence Mgmt	0	1,000	1,000	100.0%
	Support Services Bureau - Forensic Services/Crime Lab	0	1,000	1,000	100.0%
	Support Services Bureau - Public Safety Dispatch	0	1,000	1,000	100.0%
	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>

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

POLICE

FUND: 1001

COST CENTER: CC_500

<u>LEDGER ACCOUN</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				
	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				
	Miscellaneous	3,000	0	(3,000)	-100.0%
Utilities	CITY WATER				
	Water & Wastewater Services	0	0	0	100.0%

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

POLICE

FUND: 1001
COST CENTER: CC_500

<u>LEDGER ACCOUN</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
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>
	TOTAL, MAINTENANCE & OPERATIONS	3,443,170	5,137,640	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>
	TOTAL, INTERNAL SERVICE CHARGES	5,820,960	6,039,840	218,880	3.8%
	SUBTOTAL, POLICE	57,542,340	61,045,310	3,502,970	6.1%

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

POLICE

FUND: 1001
COST CENTER: CC_500

<u>LEDGER ACCOUN</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, POLICE	\$57,937,810	\$61,454,150	\$3,516,340	6.1%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

FIRE

The Fire Department is responsible for meeting the day-to-day fire, rescue and medical emergency response needs of the residents and visitors to the City of Escondido and Rincon Del Diablo Fire Protection District. The Fire Department also provides for risk reduction through development and building plans review and approval, regular inspections of mandated and permitted businesses, and safety education programs with community partners. The Fire Department engages volunteerism with a robust Community Emergency Response Team (CERT) and an active Support Volunteer program and opportunities for citizens to help improve our fire hydrant system. In addition, the Fire Department invests in the future of Escondido's youth through an impactful Fire Explorer program that has helped launch public safety careers for many community members.

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

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

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

PRIORITIES

- ✓ Ensure personnel, apparatus and equipment are prepared for effective and efficient response to emergencies
- ✓ Recruit and retain high quality and diverse personnel who have a passion for service and professional growth
- ✓ Maintain, repair and replace aging facilities, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address past deferred maintenance to maintain current effectiveness and mitigate future cost growth
- ✓ Ensure the physical and behavioral health and safety of all Fire Department personnel through illness and injury mitigation and prevention, wellness and peer support programs
- ✓ Utilize technologies to improve department efficiencies and accountability: Evaluate data from Computer Aided Dispatch Records (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information Systems (GIS) to develop a thorough understanding of the needs of the community and the effectiveness of the Fire Department
- ✓ Provide responsive building plans review and fire code application through excellent customer service
- ✓ Provide risk reduction through regular inspections of mandated and permitted businesses and safety education programs with community partners

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

FIRE

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Expenses totaling \$9,395,730 are funded by Measure I in FY2025/26. This one fire station, one ambulance service, the membership fees with NorthComm, a contract with Ready Rebound for first responder recovery navigation services, Lexipol operational policy service, two utility trucks and three pumper trucks, and three new positions: a Division Chief, Battalion Chief, and Administrative Assistant.

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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						
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%
124			<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>
EMPLOYEE OVERHEAD:						
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%
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%
	TOTAL, PERSONNEL SERVICES		28,233,380	30,075,130	1,841,750	6.5%
MAINTENANCE & OPERATIONS						
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>	<u>58,000</u>	<u>8.6%</u>
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>	<u>0</u>	<u>0.0%</u>
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>
	TOTAL, MAINTENANCE & OPERATIONS		3,908,010	3,942,160	34,150	0.9%
INTERNAL SERVICE CHARGES						
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>
	TOTAL, INTERNAL SERVICE CHARGES		3,098,830	3,178,420	79,590	2.6%
	SUBTOTAL, FIRE		35,240,220	37,195,710	1,955,490	5.5%
ADMINISTRATIVE EXPENSES						
Administrative Expenses	ALLOCATED IN					
	Human Resources		50,000	50,000	0	0.0%
	Radio Communications		121,890	123,710	1,820	1.5%
			<u>171,890</u>	<u>173,710</u>	<u>1,820</u>	<u>1.1%</u>

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>
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%
			<u>0</u>	<u>(3,618,620)</u>	<u>(3,618,620)</u>	<u>100.0%</u>
	TOTAL, FIRE		\$35,412,110	\$33,750,800	(\$1,661,310)	-4.7%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

EMERGENCY MANAGEMENT

The Emergency Management Division of the Fire Department is responsible for the development and maintenance of emergency plans and the training of City staff, residents, and businesses to prepare for disasters that are beyond the ability of the City to handle with its own resources. Emergency Management maintains the operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC. Emergency Management also collaborates with local, county, state and regional governments as well as private business partners to plan, train and be prepared for major incidents or disasters.

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

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

PRIORITIES

- ✓ Development and maintenance of the City's emergency plans, including the Emergency Operations Plan, Continuity of Operations Plan, Evacuation and Repopulation Plan
- ✓ Prepare for operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC
- ✓ Management and training of the Community Emergency Response Team (CERT)
- ✓ Improve business and resident risk reduction and emergency preparedness through public outreach using Public Service Announcements (PSAs), social media, presentations, event booths and publications
- ✓ Provide whole community preparedness training through programs like LISTOS to reach our Spanish-Speaking community and assisting our old community members with Disaster Plan writing

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



**FIRE/EMS
SERVICES**

COUNCIL PRIORITY ALIGNMENT



**FINANCIAL
STEWARDSHIP**



**PRIORITIZE
PUBLIC SAFETY**

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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	161,870	162,730	860	0.5%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	28,250	28,250	0	0.0%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	39,950	49,010	9,060	22.7%
	TOTAL, FIRE/EMERGENCY MANAGEMENT	\$230,070	\$239,990	\$9,920	4.3%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

LIBRARY

Beginning in Mid-January 2018, management of Library staffing and services is provided by Library Systems & Services, LLC (LS&S). Escondido Public Library provides free access to resources and materials that promote the joy of reading, study, research, and learning. The Library offers community members of all ages and backgrounds high quality educational and cultural programs and services throughout the year. Year-round signature programs include book discussion groups for children, teens, and adults, writers' group meetings, concerts, and special engagements with authors and speakers.

The circulating collection contains over 143,000 items in print, audio, and digital formats. Community members enjoy a wide selection of fiction and non-fiction books, magazines, CDs, DVDs, eBooks, eMagazines, eAudiobooks, and premium online subscription resources, including access to over one million additional eBooks, eComics, eAudiobooks, and streaming videos for recreation, research and study.

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

Programs for children include storytimes to promote early literacy, and events that encourage learning and discovery for school-age youth. The Library's annual Summer Reading program celebrates recreational reading while maintaining a focus on retention of reading skills when school is not in session. Literacy Services' *Read: Succeed* program connects adults seeking to improve their reading and writing skills with trained volunteer tutors through one-on-one and small group instruction.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- FY2025/26 is the final year of American Rescue Plan Act funding for the management agreement with LS&S.

COUNCIL
PRIORITY
ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	0	230,000	230,000	100.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	543,970	577,360	33,390	6.1%
	TOTAL, LIBRARY	\$543,970	\$807,360	\$263,390	48.4%

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

CENTER FOR THE ARTS

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

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

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- On May 22, 2024, City Council adopted Resolution No. 2024-58 approving an Operations and Management Agreement between the City of Escondido and the California Center for the Arts, Escondido Foundation. The agreement was funded by American Rescue Plan Act funds in FY2024/25. These funds are now depleted. On February 19, 2025, City Council adopted Resolution No. 2025-12 extending the agreement through June 30, 2027 which is included as a General Fund Expense.

**COUNCIL
PRIORITY
ALIGNMENT**



DRIVE COMMUNITY
AND LAND
DEVELOPMENT

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>
MAINTENANCE & OPERATIONS					
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 <i>Measure I</i>	0	0	0	100.0%
Other Operating Expenses	OTHER EXPENSE				
	Palomar Energy - SDG&E Development Agreement	200,000	0	(200,000)	-100.0%
	TOTAL, MAINTENANCE & OPERATIONS	\$200,000	\$2,010,000	1,810,000	905.0%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	1,082,180	667,280	(414,900)	-38.3%
	TOTAL, CENTER FOR THE ARTS	\$1,282,180	\$2,677,280	\$1,395,100	108.8%

COMMUNITY RELATIONS

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Funding community events in FY2025/26 include the Fourth of July, Cruisin' Grand, Christmas Parade, and Veteran's Day

COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES						
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/>
	TOTAL, PERSONNEL SERVICES		98,720	106,010	7,290	7.4%
MAINTENANCE & OPERATIONS						
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/>
	TOTAL, MAINTENANCE & OPERATIONS		109,000	111,000	2,000	1.8%
TOTAL FUNDING BY EVENT						
	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/>
	TOTAL, COMMUNITY RELATIONS		\$207,720	\$217,010	9,290	4.5%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

NON-DEPARTMENTAL

The Non-Departmental account includes contingencies for contractual salary and benefit obligations and expenditures not directly chargeable to other City Hall accounts, such as general City memberships, software shared for the Utility funds, and the Historical Cost Savings Reduction implemented in FY2022/23 to account for the annual savings in employee service expenses as a result of vacant positions.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	694,810	694,810	0	0.0%
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	1,238,390	1,208,690	(29,700)	-2.4%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	131,140	324,230	193,090	147.2%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, NON-DEPARTMENTAL	\$1,247,100	\$1,383,050	\$135,950	10.9%

Measure I Local District Tax Fund

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Measure I Fund Summary**

MEASURE I LOCAL DISTRICT TAX

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%.

Measure I Revenue Forecast

The ballot language for measure I estimated annual revenue of \$28 million. The city assumes that the citizens group used an estimate from the city's previous ballot measure efforts in 2022 for this estimate, the city did not engage with consultants to prepare a comprehensive review for this most recent ballot initiative.

However, after Measure I was officially passed by voters and the appropriate paperwork was filed with the state, city staff did reach out to two different sales tax consultants to prepare a preliminary forecast for the Measure I funds. The City's base sales tax rate of 1% is used as the starting point for the forecast. HdL the city's current sales tax consultant, is projecting Measure I revenue of \$35 million or 77% of the base sales tax revenue. AvenuInsights, the city's former sales tax consultant is projecting a much higher capture rate of 92% or a little over \$41 million.

After reviewing the forecast with both consultants, staff are recommending adopting the FY2025/26 projected revenue of \$38,484,150 which is the average between the two forecast models. Once a full quarter of actual sales tax receipts have been received and reviewed, staff will return to City Council with a report and recommendation to amend the projection, if needed.

PRIORITIES

Measure I is a general tax that can be used for general governmental purposes. The ballot language approved by voters specifically included these items:

- ✓ 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

MEASURE I INVESTMENTS

Using the essential services identified in the ballot language, staff have prepared a budget using Measure I funds for FY2025/26. The line-item detail budget for Measure I includes the following:

- 32 new staff positions and 4 staff positions restored that had been cut in prior years
- To continue to provide public safety services, positions and maintenance and operations previously budgeted for in the Police, Fire, and Street Maintenance budgets were reallocated to the Measure I fund.
- Funding for one-time investments of critical police and fire vehicles

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Measure I Fund Summary**

MEASURE I LOCAL DISTRICT TAX

- Funding for open space and public safety deferred maintenance that include roof and other building repairs, a historic property facility assessment, repairs at the California Center for the Arts, funding for the Reidy Creek Golf course, an allocation to prepare an analysis for a Smart City program.

COUNCIL ESSENTIAL SERVICE ALIGNMENT	 POLICE SERVICES	 FIRE/EMS SERVICES	 LAND USE/ DEVELOPMENT	 PUBLIC WORKS	 KEEP CITY CLEAN	 PARKS FACILITIES	 CLEAN WATER	 SEWER
COUNCIL PRIORITY ALIGNMENT	 FINANCIAL STEWARDSHIP	 PRIORITIZE PUBLIC SAFETY	 BUSINESS FRIENDLY	 DRIVE COMMUNITY AND LAND DEVELOPMENT	 MEASURE I INVESTMENTS			

CITY OF ESCONDIDO
FY 2025/26 Operating Budget

MEASURE I LOCAL DISTRICT TAX FUND

Sources of Funds

Operating Revenue	\$38,484,150
TOTAL, Sources	\$38,484,150

Uses of Funds

<i>Operating Budget</i>	
Employee Services	\$5,361,450
Maintenance & Operations	17,329,210
Capital Outlay	8,651,000
Add to Available Fund Balance	7,142,490
TOTAL, Uses	\$38,484,150

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>
PERSONNEL SERVICES			
Personnel Services	REGULAR FULL-TIME		
	1 Management Analyst II (Filled)	City Manager's Office	\$98,000
	1 Deputy City Attorney I/II	City Attorney's Office	140,000
	1 Management Analyst I - Social Media	Communications	85,840
	1 Human Resource Technician - Recruitment	Human Resources	68,140
	1 Risk & Safety Coordinator	Human Resources	69,850
	1 Administrative Coordinator	Recreation	68,140
	1 Community Services Manager - Special Events	Recreation	97,100
	1 Building Inspector	Building	87,200
	1 Plans Examiner	Building	82,200
	1 Engineer I/II	Engineering	91,660
	1 Field Engineering Inspector	Engineering	87,300
	1 Project Manager (Traffic Engineering)	Engineering	115,020
	1 Senior Administrative Assistant	Engineering	47,740
	1 Management Analyst II (Filled)	Engineering	98,000
	1 Associate Planner	Planning	88,510
	1 Principal Planner	Planning	112,420
	1 Senior Planner	Planning	88,090
	1 Business Analyst (Filled)	Planning	88,560
	2 Code Compliance Officers	Code Compliance	148,830
	2 COPPS - Maintenance Technicians (Filled)	Street Maintenance	98,930
	8 Park Rangers	Parks Maintenance	524,480
	1 Principal Planner - Parks	Parks Maintenance	99,360
	1 Division Chief	Fire	181,460
	1 Battalion Chief	Fire	156,700
	1 Administrative Assistant	Fire	45,900
	7 COPPS - Police Officers (Filled)	Police	740,610
	1 Program Coordinator	Police	67,410
	1 Management Analyst	Building Maintenance	98,000
	1 Facilities Project Coordinator	Building Maintenance	74,810
	1 Assistant Director of Public Works	Building Maintenance	146,810
	45		3,997,070
Personnel Services	REGULAR PART-TIME		
	1 STR - Legal Assistant (.50)	City Attorney's Office	33,730
EMPLOYEE OVERHEAD:			
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
	TOTAL, PERSONNEL SERVICES		5,361,450

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>
MAINTENANCE & OPERATIONS			
Professional Services	PROFESSIONAL SERVICES/CONTRACTS		
	Online Community Outreach Tool	Communications	25,000
	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
			3,147,150
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
	TOTAL, MAINTENANCE & OPERATIONS		17,329,210

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>
CAPITAL OUTLAY			
Capital Outlay	MOTIVE EQUIPMENT		
	Vehicle Replacement - Fire Department	Fire	3,922,000
	Vehicle Replacement - Police Department	Police	2,729,000
			6,651,000
Capital Outlay	Street Maintenance Capital Program		2,000,000
	TOTAL, CAPITAL OUTLAY		8,651,000
	TOTAL, MEASURE I LOCAL DISTRICT TAX		\$31,341,660

Special Revenue Funds

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
TOTAL, Sources	<u><u>\$91,110</u></u>

Uses of Funds

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

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

VEHICLE PARKING DISTRICT

The City of Escondido has seven public parking lots maintained by the Public Works/Parks Division and designated as within the Vehicle Parking District. City staff and service contracts handle the pavements, sidewalks, drainage structures, lighting, signs, striping, sweeping, trash collection, landscaping and irrigation of these lots. The lots are accessible from the alleys on either side of Grand Avenue as well as directly from Valley Parkway and 2nd Street. Other public parking spaces adjacent to City buildings such as City Hall, California Center for the Arts Escondido, Escondido Library or Jim Stone Pool are not within or maintained by the established Vehicle Parking District.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT				
	PUBLIC WORKS	KEEP CITY CLEAN		
COUNCIL PRIORITY ALIGNMENT				
	FINANCIAL STEWARDSHIP	PRIORITIZE PUBLIC SAFETY	BUSINESS FRIENDLY	DRIVE COMMUNITY AND LAND DEVELOPMENT

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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	12,000	12,200	200	1.7%
	SUBTOTAL, VEHICLE PARKING DISTRICT	12,000	12,200	200	1.7%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, VEHICLE PARKING DISTRICT	\$104,590	\$91,110	(\$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>
TOTAL, Sources	<u><u>\$1,082,750</u></u>

Uses of Funds

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

REIDY CREEK GOLF COURSE

Reidy Creek is a challenging executive par 3 golf course. One of the great benefits of Reidy Creek is you can play 18 holes in less than three hours. The value combined with the challenge and condition of the course makes Reidy Creek a hidden gem amongst the county's golf courses. Reidy Creek is also home to disc golf and footgolf, making it the ideal sports facility for all skill levels and ages. Before or after your round, the Creekside Tavern in this Escondido, CA golf course offers a wide variety of your favorite beers and wines including some of San Diego's award-winning local craft brews. Enjoy a variety of snacks paired with the friendliest and always professional staff.

The golf course is owned by the City and operated under a five year management agreement with CourseCo approved by the City Council September 14, 2022.

PRIORITIES

- ✓ Continue to increase exposure to new golfers, foot golfers, and disc golfers
- ✓ Bring in more leagues and tournaments
- ✓ Continue to bring in creative sporting events as well as special events to increase revenue

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT



COUNCIL
PRIORITY
ALIGNMENT



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>
MAINTENANCE & OPERATIONS						
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%
	TOTAL, MAINTENANCE & OPERATIONS		1,020,800	1,082,750	61,950	6.1%
	TOTAL, REIDY CREEK GOLF COURSE		\$1,020,800	\$1,082,750	\$61,950	6.1%

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

LANDSCAPE MAINTENANCE DISTRICTS

Sources of Funds

Assessments	\$1,589,450
Use of Available Fund Balance	0
TOTAL, Sources	<u><u>\$1,589,450</u></u>

Uses of Funds

<i>Operating Budget:</i>	
Maintenance and Operations	\$1,356,570
Internal Service Charges	7,230
Allocations	225,650
TOTAL, Uses	<u><u>\$1,589,450</u></u>

LANDSCAPE MAINTENANCE DISTRICT (LMD)

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

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

PRIORITIES

- ✓ Provide contract administration and manage landscape maintenance contractors to ensure compliance with the maintenance standards of the Landscape Maintenance District’s maintenance program in each LMD zone
- ✓ Develop and monitor the LMD budget to ensure adequate funding for the administration and maintenance of each LMD zone
- ✓ Provide administrative services to developers requesting annexation of their properties into the City’s LMD
- ✓ Respond to inquiries from property owners within the LMD in a timely, professional and effective manner

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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

LANDSCAPE MAINTENANCE DISTRICTS

FUNDS: 1123 - 1179
 COST CENTER: CC_795

<u>LEDGER ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
MAINTENANCE & OPERATIONS					
Professional Services	PROFESSIONAL SERVICES/CONTRACTS				
	Professional Services	\$776,540	\$896,070	\$119,530	15.4%
Utilities	UTILITIES				
	San Diego Gas & Electric	16,430	16,430	0	0.0%
Utilities	CITY WATER				
	Water & Wastewater Services	433,020	444,070	11,050	2.6%
	TOTAL, MAINTENANCE & OPERATIONS	1,225,990	1,356,570	130,580	10.7%
INTERNAL SERVICE CHARGES					
Internal Service Charges	INSURANCE				
	General Liability Insurance	6,470	7,230	760	11.7%
	TOTAL, INTERNAL SERVICE CHARGES	6,470	7,230	760	11.7%
	SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT	1,232,460	1,363,800	131,340	10.7%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Engineering	148,470	126,450	(22,020)	-14.8%
	Finance	6,200	3,490	(2,710)	-43.7%
	Maintenance/Parks	80,550	95,710	15,160	18.8%
		<u>235,220</u>	<u>225,650</u>	<u>(9,570)</u>	<u>-4.1%</u>
	TOTAL, LANDSCAPE MAINTENANCE DISTRICT	\$1,467,680	\$1,589,450	\$121,770	8.3%

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
TOTAL, Sources	<u><u>\$674,820</u></u>

Uses of Funds

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

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

SUCCESSOR AGENCY - HOUSING

Successor Agency - Housing administers a variety of programs providing affordable housing for low-income households including building, buying, and/or rehabilitating affordable housing for rent or homeownership. The dissolution of the California redevelopment agencies in 2012 eliminated the major source of local publicly generated dollars earmarked for affordable housing. The City of Escondido established a Successor Housing Agency to manage all assets, liabilities, duties, and obligations associated with the housing activities of the Community Development Commission (CDC), excluding any amount in the Low and Moderate Income Housing Fund. Transferred assets consisted of loans made to the CDC and land owned by the CDC. Proceeds from these assets will be deposited into the Low and Moderate Income Housing Asset Fund (“Housing Asset Fund”). Recent projects have included the continuation of the Senior Rental Subsidy program for extremely low-income seniors, and acquisition-rehabilitation development, and a new construction development.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	595,800	591,110	(4,690)	-0.8%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	122,850	66,210	(56,640)	-46.1%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	85,700	45,550	(40,150)	-46.8%
	SUBTOTAL, SUCCESSOR AGENCY-HOUSING	804,350	702,870	(101,480)	-12.6%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, SUCCESSOR AGENCY-HOUSING	\$647,600	\$674,820	\$27,220	4.2%

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
TOTAL, Sources	<u><u>\$142,040</u></u>

Uses of Funds

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

MOBILEHOME PARK MANAGEMENT

Mobilehome Park Management coordinates transactions related to the management of individual City owned lots at Mountain Shadows and Escondido Views mobilehome parks. The City of Escondido purchased Mountain Shadows and Escondido Views mobilehome parks in the 1990s in order to assist residents in converting these two parks to resident owned (condominium) parks using Redevelopment funds and a Mobilehome Park Resident Ownership Program (MPROP) loan. Several residents did not purchase their lots and the City has retained ownership of four lots in Escondido Views Mobile Home Park and twenty lots in Mountain Shadows Mobile Home Park. Mobilehome Park Management acts as the landlord to twenty-four mobilehome coach owners. Efforts are made to sell the lots as tenants leave the Parks. There are four remaining lots in the Escondido Views Park and nineteen remaining lots in the Mountain Shadows Park.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT



COUNCIL
PRIORITY
ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	137,000	125,400	(11,600)	-8.5%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	2,800	1,640	(1,160)	-41.4%
	SUBTOTAL, MOBILEHOME PARK MANAGEMENT	139,800	127,040	(12,760)	-9.1%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Successor Agency-Housing	35,720	15,000	(20,720)	-58.0%
	TOTAL, MOBILEHOME PARK MANAGEMENT	\$175,520	\$142,040	(\$33,480)	-19.1%

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

COMMUNITY DEVELOPMENT BLOCK GRANT

Sources of Funds

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

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>
TOTAL, Operating Budget	<u>\$249,380</u>
CDBG Programs	<u>1,128,620</u>
TOTAL, Uses	<u><u>\$1,378,000</u></u>

COMMUNITY DEVELOPMENT BLOCK GRANT (“CDBG”) ADMINISTRATION

The CDBG program is a federal block grant program established in 1974 to ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses. CDBG is an important tool for helping local governments tackle serious challenges facing their communities.

In Escondido, CDBG has been used to fund public services, including programs and services for seniors, youth recreation programs, and food distribution and homelessness prevention programs. CDBG funds have also been used to fund revitalization efforts including Code Enforcement, neighborhood clean ups, graffiti removal and capital improvement projects.

Specific program details and the spending plan can be viewed as part of the Consolidated Plan approved and annually reviewed by the City Council in a separate document. The operating budget information reflects the staff positions and administrative costs approved under the grant funding.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



POLICE
SERVICES



KEEP CITY
CLEAN



LAND USE/
DEVELOPMENT



PUBLIC
WORKS



PARKS
FACILITIES

COUNCIL PRIORITY ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY

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

COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION

FUND: 1115

COST CENTER: CC_109

<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					
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%
	<u>2</u>	<u>144,480</u>	<u>140,160</u>	<u>(4,320)</u>	<u>-3.0%</u>
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%
	TOTAL, PERSONNEL SERVICES	257,130	238,010	(19,120)	-7.4%
MAINTENANCE & OPERATIONS					
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%
		<u>0</u>	<u>520</u>	<u>520</u>	<u>100.0%</u>

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

COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION

FUND: 1115

COST CENTER: CC_109

<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%
	TOTAL, MAINTENANCE & OPERATIONS	49,150	8,670	(40,480)	-82.4%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	36,940	30,700	(6,240)	-16.9%
	SUBTOTAL, CDBG - ADMINISTRATION	343,220	277,380	(65,840)	-19.2%

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

COMMUNITY DEVELOPMENT BLOCK GRANT - ADMINISTRATION

FUND: 1115

COST CENTER: CC_109

<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					
Administrative Expenses	ALLOCATED IN				
	Successor Agency - Housing (Danielle Lopez)	0	22,000	22,000	100.0%
Administrative Expenses	ALLOCATED OUT				
	CDBG Capital Projects - Time Entry	(50,000)	(50,000)	0	0.0%
	TOTAL, CDBG - ADMINISTRATION	\$293,220	\$249,380	(\$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
TOTAL, Sources	<u>754,300</u>

Uses of Funds

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

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

HOME PROGRAM

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

The HOME program is a federal block grant program established by the 1990 Cranston-Gonzalez National Affordable Housing Act to implement local housing strategies designed to increase homeownership and affordable housing opportunities for low and very low-income Americans. Participating jurisdictions may choose among a broad range of eligible activities. Escondido has chosen to focus on using HOME funds to provide assistance to first time homebuyers and to build or rehabilitate housing for rent or ownership.

Specific program details and the spending plan can be viewed as part of the Consolidated Plan approved and annually reviewed by the City Council in a separate document. The operating budget information reflects the staff positions and administrative costs approved under the grant funding.

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



**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>
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	73,000	27,500	(45,500)	-62.3%
INTERNAL SERVICE CHARGES					
Internal Service Charges	INSURANCE				
	General Liability Insurance	720	360	(360)	-50.0%
	TOTAL, INTERNAL SERVICE CHARGES	720	360	(360)	-50.0%
	SUBTOTAL, HOME PROGRAM	73,720	27,860	(45,860)	-62.2%

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>
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Successor Agency Housing - Time Entry	81,460	23,450	(58,010)	-71.2%
	TOTAL, HOME PROGRAM	\$155,180	\$51,310	(\$103,870)	-66.9%

Trust Funds

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>
TOTAL, Sources	<u><u>\$251,030</u></u>

Uses of Funds

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

SUCCESSOR AGENCY - REDEVELOPMENT

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

On January 25, 2012, the City Council adopted Resolution No. 2012-16, affirming that the City would serve as the Successor Agency to the former redevelopment agency known as the Community Development Commission (CDC). The City of Escondido, acting as the Successor Agency to the former redevelopment agency, is charged with managing and dissolving the assets of the former agency under the direction of an Oversight Board.

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

The Redevelopment Obligation Retirement Fund has been established for winding down the affairs of the former redevelopment agency and account for the recognized obligation payments of the former redevelopment agency. These expenditures are subject to the approval of the Oversight Board for the Successor Agency and the California State Department of Finance. Funding for continuing obligations is distributed to the City as Successor Agency from the Redevelopment Property Tax Trust Fund (RPTTF). Residual funds remaining in the RPTTF after the successor agency's enforceable obligations are met are distributed to the local taxing entities per appropriate allocation formulas.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT

COUNCIL
PRIORITY
ALIGNMENT



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>
MAINTENANCE & OPERATIONS				
Debt Service INTEREST EXPENSE				
Advance Payback Interest Accrual	\$106,280	\$101,030	(5,250)	-4.9%
TOTAL, MAINTENANCE & OPERATIONS	106,280	101,030	(5,250)	-4.9%
SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	106,280	101,030	(5,250)	-4.9%
TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	\$106,280	\$101,030	(5,250)	-4.9%

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

SECTION 115 IRREVOCABLE PENSION TRUST FUND

Sources of Funds

Interest	\$358,800
TOTAL, Sources	<u><u>\$358,800</u></u>

Uses of Funds

<i>Operating Budget</i>	
Add to Available Fund Balance	\$358,800
TOTAL, Uses	<u><u>\$358,800</u></u>

SECTION 115 IRREVOCABLE TRUST FUND

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



Debt Service Funds

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
TOTAL, Sources	<u><u>\$4,773,680</u></u>

Uses of Funds

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

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE

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

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None



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

GENERAL OBLIGATION BOND DEBT SERVICE

FUND: 1320
 COST CENTER: CC_150

<u>DEPT ACCT</u>	<u>DESCRIPTION</u>	<u>2024/25 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
MAINTENANCE & OPERATIONS					
Debt Service	BOND INTEREST EXPENSE				
	Bond Interest Expense	\$2,234,380	\$2,104,630	(\$129,750)	-5.8%
Debt Service	BOND EXPENSE				
	Bond Expense	4,050	4,050	0	0.0%
Debt Service	BOND PRINCIPAL				
	Bond Principal	2,525,000	2,665,000	140,000	5.5%
	TOTAL, MAINTENANCE & OPERATIONS	4,763,430	4,773,680	10,250	0.2%
	TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE	\$4,763,430	\$4,773,680	\$10,250	0.2%

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
TOTAL, Sources	<u><u>\$365,000</u></u>

Uses of Funds

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

REIDY CREEK GOLF COURSE BOND DEBT SERVICE

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

The Reidy Creek Golf Course Lease Revenue Bonds, Series 2001 were issued on March 1, 2001 in the amount of \$6,300,000 to fund the acquisition, construction, and equipping of a public golf course and related flood control, water well, and ancillary facilities. The golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek.

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT



COUNCIL
PRIORITY
ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	364,970	365,000	30	0.0%
	TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE	\$364,970	\$365,000	\$30	0.0%

Enterprise Funds

**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	1,202,000
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	6,241,950
TOTAL, Sources	\$85,898,520

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	6,270,480
TOTAL, Operating Budget	\$76,440,520
Water Capital Projects - CIP	6,700,000
Bond Principal	1,610,000
Loan Principal	1,148,000
TOTAL, Uses	\$85,898,520

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

WATER

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

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

Operators at the Water Treatment Plant check water quality constantly, making adjustments in treatment as necessary to conform to regulatory requirements. Operators are also responsible for moving water within the distribution system.

Distribution staff operates and maintains approximately 440 miles of pipeline, 11 reservoirs, and 5 pumping stations. When pipeline breaks occur, staff performs emergency repairs to the system around the clock.

Meter Reading staff collects usage information from approximately 26,000 meters on a monthly basis.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Addition of a SCADA Engineer

COUNCIL ESSENTIAL SERVICE ALIGNMENT



CLEAN
WATER



PARKS
FACILITIES

COUNCIL PRIORITY ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY



DRIVE COMMUNITY
AND LAND
DEVELOPMENT

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					
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%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	11,752,020	12,298,570	546,550	4.7%
MAINTENANCE & OPERATIONS					
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 BUDGET</u>	<u>2025/26 BUDGET</u>	<u>\$\$ Change</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%
	TOTAL, MAINTENANCE & OPERATIONS	47,894,690	50,708,860	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>
	TOTAL, CAPITAL OUTLAY	63,000	15,500	(47,500)	-75.4%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	2,612,480	2,499,730	(112,750)	-4.3%
	SUBTOTAL, WATER	62,322,190	65,522,660	3,200,470	5.1%

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>
ADMINISTRATIVE EXPENSES					
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%
	Economic Development	0	36,600	36,600	100.0%
	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>6,845,980</u>	<u>(156,750)</u>	<u>-2.2%</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>
	TOTAL, WATER	\$68,855,900	\$71,778,340	\$2,922,440	4.2%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

CANAL OPERATIONS

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

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



CLEAN
WATER

COUNCIL PRIORITY ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY

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>
PERSONNEL SERVICES					
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>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	653,490	687,030	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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	218,840	231,340	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>
	TOTAL, CAPITAL OUTLAY	41,000	0	(41,000)	-100.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	167,780	178,750	10,970	6.5%
	SUBTOTAL, CANAL OPERATIONS	1,081,110	1,097,120	16,010	1.5%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Water	16,910	14,800	(2,110)	-12.5%
		\$1,081,110	\$1,111,920	\$30,810	2.8%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

LAKES

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

Fishing and boating. Fishing permits and boat rentals are sold at the Dixon Lake concession stand; an automated machine offers sales at Wohlford Lake.

Picnicking and camping. Facility reservations can be made online, by telephone, and in person at Dixon Lake.

Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.

Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Funding for temporary part-time Park Ranger positions were eliminated. These positions were converted to full-time Park Ranger positions funded by Measure I.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	<u>12</u>	<u>814,760</u>	<u>830,380</u>	<u>15,620</u>	<u>1.9%</u>
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%
		<u>1,008,500</u>	<u>310,000</u>	<u>(698,500)</u>	<u>-69.3%</u>
Personnel Services	OVERTIME				
	Dixon Overtime	4,000	6,000	2,000	50.0%
	Holiday Pay	15,000	15,000	0	0.0%
		<u>19,000</u>	<u>21,000</u>	<u>2,000</u>	<u>10.5%</u>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	2,552,550	1,710,660	(841,890)	-33.0%

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>
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	824,790	1,370,890	546,100	66.2%

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>
	TOTAL, CAPITAL OUTLAY	102,000	80,000	(22,000)	-21.6%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	572,030	388,710	(183,320)	-32.0%
	SUBTOTAL, LAKES	4,051,370	3,550,260	(501,110)	-12.4%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Radio Communications	27,440	27,860	420	1.5%
	TOTAL, LAKES	\$4,078,810	\$3,578,120	(\$500,690)	-12.3%

**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
TOTAL, Sources	\$43,573,650

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	1,204,890
TOTAL, Operating Budget	35,730,980
Bond Principal	2,215,000
SRF Loan Principal	1,436,770
Water Capital Projects - CIP	3,346,000
Add to Available Fund Balance	844,900
TOTAL, Uses	\$43,573,650

WASTEWATER

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Addition of a Control Systems Technician position

COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT



SEWER

COUNCIL
PRIORITY
ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY



DRIVE COMMUNITY
AND LAND
DEVELOPMENT

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					
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%
	TOTAL, PERSONNEL SERVICES	13,048,680	13,244,650	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%
	TOTAL, MAINTENANCE & OPERATIONS	12,716,190	12,566,810	(149,380)	-1.2%

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" Cuttler 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>
	TOTAL, CAPITAL OUTLAY	134,200	153,000	18,800	14.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	2,186,420	2,081,600	(104,820)	-4.8%
	SUBTOTAL, WASTEWATER	28,085,490	28,046,060	(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>
ADMINISTRATIVE EXPENSES					
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%
	Economic Development	0	36,600	36,600	100.0%
	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>4,976,570</u>	<u>458,630</u>	<u>10.2%</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>
	TOTAL, WASTEWATER	\$29,415,430	\$29,427,630	\$12,200	0.0%

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

RECYCLED WATER

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT	 PARKS FACILITIES	 CLEAN WATER	 SEWER	
COUNCIL PRIORITY ALIGNMENT	 FINANCIAL STEWARDSHIP	 PRIORITIZE PUBLIC SAFETY	 BUSINESS FRIENDLY	 DRIVE COMMUNITY AND LAND DEVELOPMENT

**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>
PERSONNEL SERVICES					
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>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	315,790	329,080	13,290	4.2%
MAINTENANCE & OPERATIONS					
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-Declor 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>
	TOTAL, MAINTENANCE & OPERATIONS	3,334,460	3,333,190	(1,270)	0.0%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	39,130	41,940	2,810	7.2%
	SUBTOTAL, RECYCLED WATER	3,689,380	3,704,210	14,830	0.4%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, RECYCLED WATER	\$5,189,470	\$3,801,710	(\$1,387,760)	-26.7%

ENVIRONMENTAL PROGRAMS

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

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	12	1,116,110	1,110,970	(5,140)	-0.5%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	1,860,140	1,853,470	(6,670)	-0.4%
MAINTENANCE & OPERATIONS					
Supplies	OFFICE/OPERATING SUPPLIES				
	General Office Supplies	10,000	15,000	5,000	50.0%
	Stormwater Stenciling Supplies	100	100	0	0.0%
		10,100	15,100	5,000	49.5%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Field Equipment	300	300	0	0.0%
	Monitoring and Sampling	200	200	0	0.0%
		500	500	0	0.0%

**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%
	TOTAL, MAINTENANCE & OPERATIONS	547,150	751,150	204,000	37.3%

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>
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	184,830	171,200	(13,630)	-7.4%
	SUBTOTAL, ENVIRONMENTAL PROGRAMS	2,592,120	2,775,820	183,700	7.1%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, ENVIRONMENTAL PROGRAMS	\$2,405,140	\$2,501,640	\$96,500	4.0%

**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	30,760
TOTAL, Sources	<u><u>\$886,760</u></u>

Uses of Funds

<i>Operating Budget</i>	
Employee Services	\$443,110
Maintenance and Operations	418,700
Internal Service Charges	34,830
Allocations	(9,880)
TOTAL, Uses	<u><u>\$886,760</u></u>

**CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary**

RECYCLING AND WASTE REDUCTION

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

Lake Cleanups – In collaboration with I Love A Clean San Diego, Recycling stages two cleanups at Dixon Lake each year. The Creek to Bay and the Coastal Cleanup events are part of an international campaign to promote community involvement in removing trash from the world's waterways. City employees manage volunteer registration, train hundreds of volunteers each year, provide supplies, and celebrate their efforts.

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

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

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

School District Recycling – Recycling collaborates with the Escondido Union School District through several avenues. An annual Earth Day poster contest encompasses all of the City's K-8 public and private schools. The contest culminates with the Mayor lauding 30 finalists at a ceremony held in City Council Chambers. Recycling also supports a campaign to expand school recycling and reduce the district's waste stream, thereby assisting compliance with state laws and cutting trash-related costs. Appearances at school health and environmental fairs is another Recycling outreach event.

State Mandated Regulations – The state of California is a leader in regulations and legislation protecting the environment. Recycling addresses the ever-changing world of current and upcoming legislation as it impacts the City and provides documentation illustrating compliance with required regulations and laws.

PRIORITIES

- ✓ Meet requirements for state assembly bills 1383 (short-lived climate pollutants) 939 (waste diversion goals), 341 (mandatory commercial recycling), and 1826 (mandatory commercial organics recycling) by continuing, supporting and implementing residential waste reduction and recycling programs, and working with Escondido's waste hauler to encourage increased diversion of commercial and industrial waste
- ✓ Meet state and federal household hazardous waste disposal regulations by educating the public, promoting new and existing household hazardous waste programs, and offering safe and legal disposal of household-generated hazardous waste to Escondido residents

RECYCLING AND WASTE REDUCTION

- ✓ Implement and monitor the contract of franchised waste hauler to ensure compliance with contract requirements for trash, recycling, and organics recycling collection, processing and disposal, all while supporting resident expectations and high-quality customer service
- ✓ Meet recycling and waste-reduction community outreach and education goals by continuing, supporting and implementing litter prevention and cleanup programs as well as presenting at fairs, school functions, community centers, and household hazardous waste events

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	<u>4</u>	<u>254,520</u>	<u>249,350</u>	<u>(5,170)</u>	<u>-2.0%</u>
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%
	TOTAL, PERSONNEL SERVICES	446,120	443,110	(3,010)	-0.7%
MAINTENANCE & OPERATIONS					
Supplies	OFFICE/OPERATING SUPPLIES				
	Containers and Equipment	9,000	9,000	0	0.0%
	General Office Supplies	1,700	2,000	300	17.6%
		<u>10,700</u>	<u>11,000</u>	<u>300</u>	<u>2.8%</u>
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%
		<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>0.0%</u>
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>
	TOTAL, MAINTENANCE & OPERATIONS	411,020	418,700	7,680	1.9%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	128,120	34,830	(93,290)	-72.8%
	SUBTOTAL, RECYCLING AND WASTE REDUCTION	985,260	896,640	(88,620)	-9.0%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Finance	0	17,820	17,820	100.0%
	Water	10,340	10,300	(40)	-0.4%
		<u>10,340</u>	<u>28,120</u>	<u>17,780</u>	<u>172.0%</u>
Administrative Expenses	ALLOCATED OUT				
	Environmental Programs	(19,000)	(19,000)	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>
	Water	(19,000)	(19,000)	0	0.0%
		(38,000)	(38,000)	0	0.0%
	TOTAL, RECYCLING AND WASTE REDUCTION	\$957,600	\$886,760	(\$70,840)	-7.4%

Internal Service Funds

**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

90,640

TOTAL, Sources

\$6,710,470

Uses of Funds

Operating Budget:

Employee Services	\$ 3,144,440
Maintenance and Operations	3,331,680
Internal Service Charges	176,380
Allocations	57,970

TOTAL, Operating Budget

6,710,470

Add to Available Fund Balance

0

TOTAL, Uses

\$6,710,470

BUILDING MAINTENANCE

The Public Works Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected department’s operating budget and deposited into the Building Maintenance Fund.

Facility Maintenance - Facility maintenance performs a variety of services such as preventative maintenance, minor work orders, small remodels, capital project management, and energy conservation for all City departments.

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City’s major facilities. They are also typically responsible for opening and securing their assigned building.

Capital Projects - Building Maintenance manages a number of capital projects each year, in addition to the day-to-day activities. These projects usually go out to public bid and are awarded to various contractors. Projects can range from a few thousand dollars to hundreds of thousands of dollars.

DEPARTMENT PRIORITIES

- ✓ Maintain City facilities and structures in a way that will reflect a positive City appearance
- ✓ Provide custodial services for various City facilities and parks
- ✓ Open and secure City buildings as well as maintain and respond to fire and security alarms
- ✓ Review plans for future City structures and facilities to establish equipment continuity, ensure quality standards, and alleviate potential maintenance problems

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Three new positions funded by Measure I have been added to the Building Maintenance Department: Facilities Project Coordinator, Assistant Director of Public Works, and Management Analyst.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



PUBLIC
WORKS



KEEP CITY
CLEAN



PARKS
FACILITIES

COUNCIL PRIORITY ALIGNMENT



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY



MEASURE I
INVESTMENTS

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>
PERSONNEL SERVICES					
Personnel Services	REGULAR FULL-TIME				
	1 Assistant Director of Public Works				
	1 Facilities Maintenance Manager	\$104,900	\$104,900	0	0.0%
	1 Facilities Maintenance Supervisor	92,880	97,520	4,640	5.0%
	1 Facilities Project Coordinator				
	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 Management Analyst				
	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>19</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>
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	3,121,440	3,144,440	23,000	0.7%

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>
MAINTENANCE & OPERATIONS					
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 Salon:	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%
	TOTAL, MAINTENANCE & OPERATIONS	3,936,830	3,331,680	(605,150)	-15.4%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	117,780	176,380	58,600	49.8%
	SUBTOTAL, BUILDING MAINTENANCE	7,176,050	6,652,500	(523,550)	-7.3%
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, BUILDING MAINTENANCE	\$7,229,460	\$6,712,110	(\$517,350)	-7.2%

**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

TOTAL, Sources	164,380
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Use of Available Fund Balance	0
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TOTAL, Sources	\$164,380
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Uses of Funds

Operating Budget:

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

TOTAL, Operating Budget	157,880
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Add to Available Fund Balance	6,500
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TOTAL, Uses	\$164,380
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WAREHOUSE

As a division of Public Works, the City’s Warehouse provides centralized purchasing and a single location to store and provide goods and materials that are necessary for daily operations and immediate repairs. The Warehouse is essential for unforeseen emergencies and the Emergency Operations Center (EOC). Some of the most prominent stocked items include: employee safety equipment, automotive repair parts, janitorial supplies, landscaping maintenance items, paper and stationery, water repair materials, and EOC emergency supplies. The Warehouse is utilized by all City Departments, but the Public Works and Utilities departments are the main users of the warehouse. The cost of operations is allocated to departments based on the total cost of inventory transactions distributed to each department during the prior the fiscal year.

PRIORITIES

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

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



**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>
PERSONNEL SERVICES					
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%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	114,360	125,180	10,820	9.5%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	6,210	6,210	0	0.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	22,640	26,490	3,850	17.0%
	TOTAL, WAREHOUSE	\$143,210	\$157,880	\$14,670	10.2%

**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	69,180

TOTAL, Sources

4,758,590

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	80,770

TOTAL, Uses

4,758,590

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

FLEET SERVICES

As part of the Public Works Department, the Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment.

Fleet Maintenance - Fleet Services centralizes the management of the City's fleet of vehicles and equipment, performing a variety of services including preventative maintenance, diagnostics, major and minor repair, component overhauls, fabrication, emission testing and certification, emergency vehicle outfitting, and compliance for all City departments. This centralized approach sets Citywide priorities for fleet equipment maintenance and replacement.

Capital - Fleet Services maintains more than 685 pieces of equipment and vehicles, along with an additional 175 pieces of small equipment. This includes Fire apparatus, Police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

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

PRIORITIES

- ✓ Provide a safe and reliable fleet of vehicles and equipment through a preventive maintenance and repair services program
- ✓ Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet
- ✓ Specify, acquire, and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- ✓ Continue purchasing fuel efficient vehicles, while transitioning towards electric vehicles, in an effort to coincide with the City's current and future Climate Action Plan (CAP)

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None
-

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

FLEET SERVICES

**COUNCIL
ESSENTIAL
SERVICE
ALIGNMENT**



POLICE
SERVICES



FIRE/EMS
SERVICES



PUBLIC
WORKS



PARKS
FACILITIES



CLEAN
WATER



SEWER

**COUNCIL
PRIORITY
ALIGNMENT**



FINANCIAL
STEWARDSHIP



PRIORITIZE
PUBLIC SAFETY

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>
PERSONNEL SERVICES					
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%
	12	981,530	992,520	10,990	1.1%
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%
		76,100	76,100	0	0.0%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	1,743,240	1,766,920	23,680	1.4%
MAINTENANCE & OPERATIONS					
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%
		48,700	48,700	0	0.0%
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%
	TOTAL, MAINTENANCE & OPERATIONS	2,652,950	2,652,950	0	0.0%
CAPITAL OUTLAY					
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>
	TOTAL, CAPITAL OUTLAY	3,927,200	0	(3,927,200)	-100.0%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	260,380	257,950	(2,430)	-0.9%
	SUBTOTAL, FLEET SERVICES	8,583,770	4,677,820	(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>
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Radio Communications	2,410	2,460	50	2.1%
	Streets	50,850	78,310	27,460	54.0%
		53,260	80,770	27,510	51.7%
	TOTAL, FLEET SERVICES	\$8,634,620	\$4,758,590	(\$3,876,030)	-44.9%

**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
Department Summary

DUPLICATING

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

PRIORITIES

- ✓ Continue to provide full-service, high-quality printing and duplication services for City staff
- ✓ Continue education and outreach about ways to reduce printing and duplicating in an effort to reduce resource usage; use technology to go paperless where feasible
- ✓ Utilize and extend printing capabilities to MFD machines where it's cost-effective.
- ✓ Monitor usage on all multi-function devices in an effort to reduce contract overages

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	111,160	114,210	3,050	2.7%
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	117,550	170,950	53,400	45.4%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	20,480	25,740	5,260	25.7%
	SUBTOTAL, DUPLICATING	249,190	310,900	61,710	24.8%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	42,300	47,570	5,270	12.5%
	TOTAL, DUPLICATING	\$291,490	\$358,470	\$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

TOTAL, Charges to Departments	464,460
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Credit Union	3,450
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Use of Available Fund Balance	404,050
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TOTAL, Sources	871,960
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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
TOTAL, Operating Budget	871,960
Add to Available Fund Balance	0
TOTAL, Uses	<u><u>871,960</u></u>

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

TELECOMMUNICATIONS

The Telecommunications division of Information Systems manages the City’s unified communication and collaboration services which include voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites. Funding is provided through charges to other departments based on actual usage.

PRIORITIES

- ✓ Continue to provide the technology required to communicate with the public and internally to support the services provided by the City
- ✓ Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features. A main priority in this area is to eliminate all copper service connections that are end of life by all service providers
- ✓ Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges
- ✓ Identify where new technologies will lower costs while improving services and offering efficiencies

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None



**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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	110,140	116,470	6,330	5.7%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	668,090	674,260	6,170	0.9%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	10,510	14,530	4,020	38.2%
	SUBTOTAL, TELECOMMUNICATIONS	788,740	805,260	16,520	2.1%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	42,500	66,700	24,200	56.9%
	TOTAL, TELECOMMUNICATIONS	\$831,240	\$871,960	\$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
Department Summary

MAIL AND MOBILE SERVICES

The Mail and Mobile Services division of Information Systems provides two main functions. The first function is traditional mail distribution, metering, and postage services. The second function of this division is to manage the cell phone services for all departments. Funding is provided through charges to other departments based on actual usage and account management.

PRIORITIES

- ✓ Continue to provide mail distribution and postmarking services for all City departments
- ✓ Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 660 cellular phone users
- ✓ Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- ✓ Continue to review Mail Services procedures for possible cost saving and efficiencies

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	92,360	95,220	2,860	3.1%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	98,020	108,020	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>
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	4,660	5,710	1,050	22.5%
	SUBTOTAL, MAIL & MOBILE SERVICES	195,040	208,950	13,910	7.1%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Info Systems/Administration	56,200	44,400	(11,800)	-21.0%
	TOTAL, MAIL & MOBILE SERVICES	\$251,240	\$253,350	\$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
Use of Available Fund Balance	97,360

TOTAL, Sources

	<u><u>\$3,440,910</u></u>
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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
TOTAL, Operating Budget	3,440,910
Add to Available Fund Balance	0
TOTAL, Uses	<u><u>\$3,440,910</u></u>

NETWORK AND SYSTEMS ADMINISTRATION

The Network and Systems Administration division of Information Systems engineers, maintains, and supports: network infrastructure for LAN and WAN connectivity over wired and wireless hardware; network security; VoIP networks; server farms; managed desktop computers and enterprise software; a fleet of mobile laptops and tablets; file, print and email services; security camera system that supports the City Hall campus and multiple other remote sites; data backup and recovery services; and the Escondido downtown wireless network. This division utilizes a centralized Help Desk system to track, prioritize, and solve network, application, and hardware related problems. Staff consists of network engineers and technicians including staff that service internal Help Desk calls and 24/7 on-call support.

The primary goal of our division is to support the business technology services of City staff so they can better serve our community.

PRIORITIES

- ✓ Network security continues to be top priority. Continue to maintain PCI compliance, upgrade software, implement security patches, stay current with industry best practices, staff education programs and increase awareness initiatives
- ✓ Continue efforts in the direction of virtualization and cloud technologies to reduce costs, increase efficiencies and maintain high availability
- ✓ Offering a portfolio of training / information that will help staff become and stay current with the technology they use daily. Deploy other technologies to improve connectivity and increase bandwidth to our remote sites and facilities. We will be expanding our wireless footprint to cover more of the City to accommodate smart City initiatives
- ✓ Continue to provide ongoing help desk user support, network security, citywide WAN & LAN network and infrastructure support, VoIP phone network, maintain downtown wireless, camera security systems, server farm, desktop hardware replacement, printer replacement, application support, email systems, network security, 24/7 on call support, public safety and utilities mobile connectivity and data back up and disaster recovery services

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Increased funding for Microsoft Enterprise Agreement licensing

**COUNCIL
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ALIGNMENT**



**COUNCIL
PRIORITY
ALIGNMENT**



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>
PERSONNEL SERVICES					
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%
	14	1,152,380	1,312,980	160,600	13.9%
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%
		22,000	22,000	0	0.0%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	1,968,890	2,142,380	173,490	8.8%
MAINTENANCE & OPERATIONS					
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%
		48,500	48,500	0	0.0%
Repairs and Maintenance	MAINTENANCE OF EQUIPMENT				
	Downtown Wireless	1,000	1,000	0	0.0%
	Printers - Laser (HP, Canon)	200	200	0	0.0%
		1,200	1,200	0	0.0%

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>
	TOTAL, MAINTENANCE & OPERATIONS	1,007,600	1,196,600	189,000	18.8%
INTERNAL SERVICE CHARGES					
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>
	TOTAL, INTERNAL SERVICE CHARGES	40,960	43,130	2,170	5.3%
	SUBTOTAL, NETWORK & SYSTEMS ADMINISTRATION	3,017,450	3,382,110	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>
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Information Systems Administration	65,500	58,800	(6,700)	-10.2%
	TOTAL, NETWORK & SYSTEMS ADMINISTRATION	\$3,082,950	\$3,440,910	\$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	12,201,290
TOTAL, Sources	<u><u>\$18,278,290</u></u>

Uses of Funds

<i>Operating Budget</i>	
Employee Services	\$154,320
Maintenance and Operations	5,958,980
Internal Service Charges	37,220
Allocations	1,127,770
TOTAL, Uses	<u><u>7,278,290</u></u>
Transfer Out to General Fund	8,651,360
Transfer Out to Water Fund	1,180,360
Transfer Out to Wastewater Fund	1,168,280
TOTAL, Uses	<u><u>\$18,278,290</u></u>

WORKERS COMPENSATION INSURANCE

The Workers' Compensation Fund is to account for transactions related to workers' compensation claims expenses and excess coverage premiums. Claims can result from minor on-the-job injuries that require a visit to the doctor, to complicated and serious injuries with extended time off for recovery and possible modification to job duties. Claims expenses include approved medical treatments and prescriptions, and lost wages as appropriate. Funding is through charges to other departments based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through Public Risk Innovation, Solutions, and Management (PRISM). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

PRIORITIES

- ✓ Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- ✓ Coordinate, monitor and act as a liaison for the City's self-insured plan requirements with the contracted Third-Party Administrator (TPA), medical providers, investigators, outside attorneys and other vendors
- ✓ Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims
- ✓ Provide recommendations for claim settlements and CalPERS disability retirements
- ✓ Facilitate employee return to work from occupational injuries and illnesses with employees and departments

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Based on an analysis of Worker's Compensation activity, funds totaling \$11 million are recommended to be transferred to the General Fund (\$8,651,360), Water Fund (\$1,180,360), and Wastewater Fund (\$1,168,280)

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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>
PERSONNEL SERVICES					
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%
	TOTAL, PERSONNEL SERVICES	155,010	154,320	(690)	-0.4%
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	5,733,980	5,958,980	225,000	3.9%
INTERNAL SERVICE CHARGES					
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%
	TOTAL, INTERNAL SERVICE CHARGES	32,840	37,220	4,380	13.3%
	SUBTOTAL, WORKERS' COMPENSATION INSURANCE	5,921,830	6,150,520	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>
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	City Attorney	568,500	597,550	29,050	5.1%
	Finance	41,100	42,000	900	2.2%
	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>1,127,770</u>	<u>33,660</u>	<u>3.1%</u>
	TOTAL, WORKERS' COMPENSATION INSURANCE	\$7,015,940	\$7,278,290	\$262,350	3.7%

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

GENERAL LIABILITY INSURANCE

The General Liability Fund was established to account for transactions related to the City's general liability claims expenses and excess coverage premiums. In addition to premiums and claims within the City's self-insured retention, other liability expenses that may be paid from this fund include claims outside the scope of the policy, litigation expenses related to defending the City against claims, and premiums for cyber liability and pollution insurance coverage. Funding is provided through allocations to departments based on claims experience and risk management principles of exposure liability such as size of budget, number of employees and number of vehicles for each department.

The City is self-insured for liability claims up to \$500,000 per occurrence. Excess liability coverage with a limit of \$50M is purchased through Public Risk Innovation, Solutions, and Management (PRISM). The excess liability coverage provides coverage for third party claims for bodily and personal injury, property damage, public official's errors and omissions, employment practices liability as well as automobile liability.

PRIORITIES

- ✓ Continue to reduce the frequency, severity and unpredictability of accidental losses
- ✓ Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to liability losses to reduce City operating costs and increase operating efficiency
- ✓ Develop, coordinate and implement employee training programs and procedures to prevent and reduce potential liability losses

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Overall insurance premiums increased \$601,000 or 17% compared to the prior year. This is the result of significant increases in losses in California in recent years. In an effort to increase confidence levels to rebuild surplus, insurance premiums industry-wide are experiencing rate increases; this is especially true for the general liability policy.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
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>
	TOTAL, MAINTENANCE & OPERATIONS	4,359,500	4,960,500	601,000	13.8%
	SUBTOTAL, GENERAL LIABILITY INSURANCE	4,359,500	4,960,500	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>
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, GENERAL LIABILITY INSURANCE	\$5,403,360	\$6,047,890	\$644,530	11.9%

**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
TOTAL, Charges to Departments and Premiums	12,856,300
Insurance Rebate	68,500
Use of Available Fund Balance	224,190
TOTAL, Sources	<u><u>\$13,148,990</u></u>

Uses of Funds

<i>Operating Budget</i>	
Employee Services	\$488,190
Maintenance and Operations	12,426,650
Internal Service Charges	73,900
Allocations	160,250
TOTAL, Uses	<u><u>\$13,148,990</u></u>

CITY OF ESCONDIDO
FY 2025/26 Operating Budget
Department Summary

BENEFITS ADMINISTRATION

As a division of Human Resources, Benefits Administration administers a variety of programs and is committed to implementing employee benefits by providing support and personal assistance to employees, retirees, dependents, and benefit providers.

PRIORITIES

- ✓ Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- ✓ Provide employee communication materials and coordinate open enrollment, health and wellness expos, and other relevant employee meetings
- ✓ Provide administration for several employee benefit plans and programs
- ✓ Assist employees with all aspects of leave requests and coordinate the return to work
- ✓ Ensure the City is compliant with all applicable State or Federal laws
- ✓ Process all benefit contracts and contract amendments
- ✓ Provide analysis, research and recommendations of various employee benefit programs
- ✓ Facilitate the Health Insurance Committee
- ✓ Serve on the Deferred Compensation Investment Committee

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Calendar year 2025 health insurance premiums increased 11.6% for HMO and 11.5% for HDHP.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
PERSONNEL SERVICES					
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%
	3	270,200	289,180	18,980	7.0%
Personnel Services	TEMPORARY PART-TIME				
	Clerical Assistance	8,000	8,000	0	0.0%
EMPLOYEE OVERHEAD:					
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%
	TOTAL, PERSONNEL SERVICES	480,090	488,190	8,100	1.7%
MAINTENANCE & OPERATIONS					
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%
		109,500	109,500	0	0.0%
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%
	TOTAL, MAINTENANCE & OPERATIONS	11,706,620	12,426,650	720,030	6.2%
INTERNAL SERVICE CHARGES					
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%
	Property Insurance			0	0.0%
		<u>61,820</u>	<u>65,810</u>	<u>3,990</u>	<u>6.5%</u>
	TOTAL, INTERNAL SERVICE CHARGES	72,170	73,900	1,730	2.4%
	SUBTOTAL, BENEFITS ADMINISTRATION	12,258,880	12,988,740	729,860	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>
ADMINISTRATIVE EXPENSES					
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>
	TOTAL, BENEFITS ADMINISTRATION	\$12,405,160	\$13,148,990	\$743,830	6.0%

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**

PROPERTY INSURANCE

The Property Insurance Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department’s percentage of the total City property schedule value. The total insured value including real property, personal property, and business interruption is approximately \$854,000,000. The City’s property schedule of values is updated annually and on an as-needed basis as additional property is acquired or as property is sold. Property insurance coverage is purchased through Public Risk Innovation, Solutions, and Management (PRISM).

Risk Management staff are responsible for implementing exposure avoidance, loss prevention, loss reduction, and contractual transfer measures to reduce the frequency, severity and unpredictability of accidental losses to City assets. When City property is damaged, Risk Management staff aggressively seek reimbursement from CSAC-EIA, third party insurance, or the uninsured party. Risk Management averages between \$250k and \$350k per year in recovery of property loss expenses including damage to City facilities, vehicles, water services, streets and parks, and other settlements or reimbursements.

PRIORITIES

- ✓ Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to property losses to reduce City operating costs and increase operating efficiency
- ✓ Continually update & maintain the City's property schedule to accurately reflect current assets and ensure appropriate insurance coverage
- ✓ Continue to reduce the frequency, severity and unpredictability of accidental losses to City assets

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Insurance premiums increased 44% or \$247,000 compared to the prior fiscal year, this is in line with insurance increases industry wide as a result of significant increases of property claims from catastrophic events including wildfires and hurricanes.

**COUNCIL
 ESSENTIAL
 SERVICE
 ALIGNMENT**



**COUNCIL
 PRIORITY
 ALIGNMENT**



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>
MAINTENANCE & OPERATIONS					
Insurance Premiums	OTHER INSURANCE				
	PRISM PEPPI Property Program Premium	\$2,100,000	\$2,347,000	247,000	11.8%
	TOTAL, MAINTENANCE & OPERATIONS	2,100,000	2,347,000	247,000	11.8%
	SUBTOTAL, PROPERTY INSURANCE	2,100,000	2,347,000	247,000	11.8%
ADMINISTRATIVE EXPENSES					
Administrative Expenses	ALLOCATED IN				
	Risk Management	25,420	25,260	(160)	-0.6%
	TOTAL, PROPERTY INSURANCE	\$2,100,000	\$2,347,000	\$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	247,180
TOTAL, Sources	<u><u>\$870,000</u></u>

Uses of Funds

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

DENTAL INSURANCE

The Human Resources Benefits Administration division administers Dental Insurance. Funding for Dental Insurance is through charges to departments and employee contributions.

PRIORITIES

- ✓ Provide quality dental coverage for City employees
- ✓ Provide administration of Dental PPO & DMO plans
- ✓ Provide day-to-day customer service to all employees
- ✓ Provide employee dental communication materials and coordinate open enrollment and relevant employee meetings
- ✓ Provide analysis, research and recommendations of various employee dental programs and cost sharing options
- ✓ Serve on the City's Health Insurance Committee

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- No change in calendar year 2025 Delta PPO premiums with a projected increase of 0% for calendar year 2026.
- Rate for Delta DMO increased 5% in calendar year 2025 with a projected increase of 5% for calendar year 2026.

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
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%
	TOTAL, MAINTENANCE & OPERATIONS	870,000	870,000	0	0.0%
	TOTAL, DENTAL INSURANCE	\$870,000	\$870,000	\$0	0.0%

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>
TOTAL, Sources	<u><u>\$100,000</u></u>

Uses of Funds

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

UNEMPLOYMENT INSURANCE

The Unemployment Insurance Fund accounts for administration of the City's unemployment claims. Funding is provided through charges to departments.

PRIORITIES

- ✓ To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
- ✓ To monitor all liability claims and protest any claims to State of California Employment Development Department (EDD) that the City determines are not appropriate
- ✓ To monitor legislative changes and any other factors such as planned layoffs that would impact the unemployment insurance fund and determine any remedial action

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- None

COUNCIL ESSENTIAL SERVICE ALIGNMENT



COUNCIL PRIORITY ALIGNMENT



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>
MAINTENANCE & OPERATIONS					
Benefit Claims	LIABILITY CLAIMS	\$100,000	\$100,000	\$0	0.0%
	TOTAL, MAINTENANCE & OPERATIONS	100,000	100,000	0	0.0%
	TOTAL, UNEMPLOYMENT INSURANCE	\$100,000	\$100,000	\$0	0.0%



2025/26

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