

Annual Operating Budget

Fiscal Year 2019/20

WESTERN
UNION

SANTA FE

112

California

City of Escondido



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

About the front cover: The Santa Fe Station in Escondido served passengers from 1888 to 1945. Freight operations continued until 1981 when Santa Fe gave notice that the building would be razed. City preservationists rallied enough support to purchase and move the building to Grape Day Park in 1985. It currently remains in Grape Day Park in downtown between Broadway and Escondido Boulevard, north of Valley Parkway, which is approximately 1 mile east of the original trackside site. This station sits alongside other Escondido historic structures in Grape Day Park.



CITY OF ESCONDIDO - CALIFORNIA

Annual Operating Budget

Fiscal Year 2019/20



Paul McNamara
Mayor



Consuelo Martinez
Deputy Mayor
District 1



John Masson
Council Member
District 2



Olga Diaz
Council Member
District 3



Michael Morasco
Council Member
District 4

CITY MANAGER
Jeffrey R. Epp

ASSISTANT CITY MANAGER
Jay Petrek

DEPUTY CITY MANAGER
William Wolfe

DEPUTY CITY MANAGER
Sheryl Bennett

Prepared by the Finance Department



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FY 2019-20 Operating Budget
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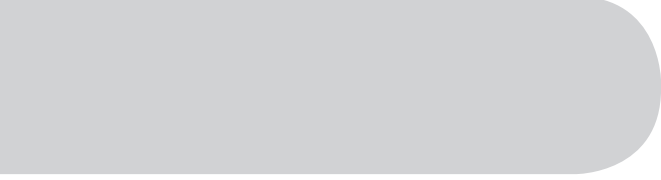
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Introduction

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Manager's Transmittal Letter**

Honorable Mayor, City Council and Citizens of Escondido:

With this letter, I provide the Operating Budget for the City of Escondido for Fiscal Year 2019-20. Our team has prepared this budget for your final approval after considering comments from the public and your input at a previous meeting. The budget is balanced and leaves the General Fund Reserve undisturbed at \$17,392,319. The appropriation total for all operating funds is \$202,530,315 and for the General Fund is \$106,803,545. This budget sets the stage for a safe, clean and efficiently run City in the upcoming fiscal year.

A budget serves as a financial planning document to reflect City priorities and needs, and continue providing core services. And thus, a word of caution is in order: This coming year, the City of Escondido faces a turning point that will require intense focus to maintain a firm fiscal footing while laying the groundwork for the longer term. Our General Fund Multi-Year Financial Plan was used as the starting point in the development of this budget. That Plan estimated we would face a gap of approximately \$3.4 million before departments had even submitted their budgets. The cause of this is very simple: revenues are not keeping pace with the growing cost of municipal services. The cost of municipal services is growing primarily because the pension related payments we are required to make for our employees is on an upward curve. This upward curve will continue over the next twenty years and must be addressed.

In the immediate future, Escondido's economy remains healthy, and the proposed budget anticipates moderate growth in the City's three major General Fund revenue categories of sales tax, property taxes, and franchise fees. Sales tax revenue is projected to grow by 2% due to the positive leading economic indicators in San Diego County: low unemployment, high consumer confidence and a high total number of persons employed.

Property tax revenue is also projected to grow by 3% next year due to an increase in the assessed value of taxable property within the City. Franchise fees are projected to increase due to an anticipated increase in fees through a restructuring of our contract with Escondido Disposal. These revenues make up 71% of total General Fund operating revenue. Total General Fund revenue is projected to increase by 2% compared to the prior year.

On the expenditure side, it is important to remember that the City of Escondido serves its citizens primarily by services and we are very much a service driven organization rather than product driven. Indeed, approximately 84% of the City's budget is devoted to employee related costs. Public safety represents the bulk of our core services with Police, Fire, and Public Works. These three essential services make up approximately 76% of the General Fund Budget.

Factors impacting the expenditure side this year include increased workers' compensation costs and negotiated salary increases provided for in agreements with the Police Officers Association (representing Police), the Firefighters Association (representing firefighters) and the Teamsters (representing Public Works and Utilities employees). The Police budget reflects an increase of 7%, the Fire budget reflects an increase of 2%, and Public Works increases approximately 3%. Other increases were due to rising benefit costs, and the addition of 3 positions to meet the increased demands of right-of-way maintenance and debris

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Manager's Transmittal Letter**

management. The Public Works budget also reflects the management decision to move the recycling budget from the Public Works Department to the Utilities Department and the Wastewater Fund.

Retirement costs also contributed to these expenditure pressures. It is projected that CalPERS pension contributions will total \$21.4 million in 2019-20. Actuarial estimates show that the required contribution will grow to \$35.1 million in ten years. If these costs are not offset by increased revenues, the obvious impact will be to reduce the number of dollars available for other services, including the core services.

For Fiscal Year 2019-20, Departments have been able to reduce costs and streamline City services by implementing new technology, outsourcing services and prioritizing infrastructure maintenance. Even after these measures, the budget relies on \$1.2 million from unclaimed deposits as a transitional measure to bridge the final gap. The City's financial policy allows for the use of one-time revenues if they are to pay for non-recurring expenditures, provide transitional funding of operations for limited time period, add to reserves, or pay down unfunded liabilities.

Overall, the General Fund operating budget is projected to grow by 4% compared to the prior year.

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

This operating budget is the culmination of diligent effort by the City's professional staff in the Finance Department with input and assistance from the Department Heads. I believe the budget reflects outstanding management of the City's finances and the budget development process and provides an honest assessment of the financial challenges we face. All of the City employees appreciate your leadership as elected officials and look forward to working with the City Council on the budget issues and safeguarding the City's financial health.

Respectfully submitted,

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

JEFFREY R. EPP
City Manager

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Profile & History**

City Profile:

The City of Escondido is an established community with a population of 152,739 located in north San Diego County, approximately 30 miles north of the City of San Diego, California. Within the 37 square miles that comprise the city, there are many residential communities, a regional mall, a regional hospital, an auto center, a world renown Stone Brewery, various office, industrial, and commercial centers, a cultural center complex including a performing arts theater, a community theater, a museum and a conference center, and multiple parks and recreational facilities.

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

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

History:

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



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
City Profile & History**

land was sold or given away in large grants called ranchos. Escondido was part of the former Rancho Rincon del Diablo ("Devil's Corner"). This land consisted of 12,633 acres and was granted to Juan Bautista Alvarado in 1843 by Mexican Governor Manuel 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 2019-20 Operating Budget
City Mission & Values**

City Mission:

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

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



Values:

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Strategic Goals**

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

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

**VOICE OF THE COMMUNITY,
CITY COUNCIL &
CITY STAFF**



Each major priority area has a single overarching goal:

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

**Key
Outcomes**



Planning Efforts Align with “Key Outcome” Areas

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview

The City of Escondido's fiscal year 2019-20 total operating budget totals \$202.5 million. The operating budget is comprised of thirty-two different funds. The City's General Fund budget totals \$106.8 million; Enterprise funds total \$86.8 million; other remaining funds total \$8.9 million in expenditures. The following information provides an overview of the various funds making up the Fiscal Year 2019-20 operating budget.

GENERAL FUND

The following 2019-20 General Fund sources and uses of funds is balanced without the use of reserves:

Sources of Funds:

Operating Revenue	\$105,388,885
Transfer from Gas Tax	2,055,000
Transfer from Daley Ranch Restoration	30,000
Deposit – PEG Fees	13,500
Deposit – Joslyn Trust	10,100
Advance Payback from Successor Agency-Redevelopment	2,657,860
TOTAL, Sources	<u><u>\$110,155,345</u></u>

Uses of Funds:

Operating Budget	\$106,803,545
Transfer to ASES	90,335
Transfer to Reidy Creek Golf Course-Debt Service	336,595
Transfer to Reidy Creek Golf Course-Operations	95,890
Transfer to Vehicle Parking District	101,120
Transfer to Successor Agency-Housing	25,000
Transfer to Section 115 Irrevocable Pension Trust	2,657,860
Advance Payback to Public Facilities Fund-Principal	45,000
TOTAL, Uses	<u><u>\$110,155,345</u></u>

GENERAL FUND SOURCES OF FUNDS

Available General Fund resources are anticipated to be \$110.2 million. The proposed Fiscal Year 2019-20 General Fund revenue estimate is \$105.4 million. This represents an increase of \$2.5 million or 2.4 percent over the Fiscal Year 2018-19 amended revenue projection. The balance of funding is comprised of \$2.1 million in transfers from other funds, amounts on deposit from PEG fees and the Joslyn Trust and \$2.7 million from the advance payback from the Successor Agency – Redevelopment Fund.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

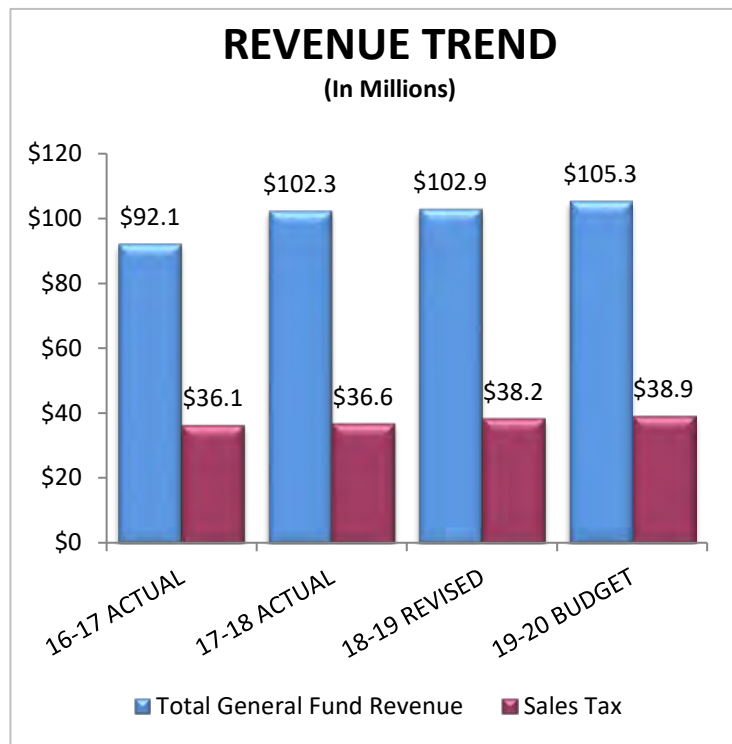
The following are the basic components underlying revenue projections in Fiscal Year 2019-20:

<u>Revenue</u>	<u>2018-19 Revised</u>	<u>2019-20 Projected</u>	<u>Dollar Change</u>	<u>% Change</u>
Sales Tax	\$38,223,750	\$38,947,000	\$723,250	2%
Property Tax	13,243,000	13,648,000	405,000	3
Property Tax in Lieu of VLF	13,907,000	14,596,000	689,000	5
Other Taxes	13,457,000	14,365,000	908,000	7
Permits and Licenses	1,024,000	944,500	(79,500)	-8
Fines and Forfeitures	1,236,000	1,226,000	(10,000)	-1
Intergovernmental	3,292,000	3,063,000	(229,000)	-7
Charges for Services	11,737,500	11,339,400	(398,100)	-3
Investment and Rental Income	4,149,000	4,450,710	301,710	7
Other Revenue	872,000	860,495	(11,505)	-1
One-time Revenue	1,731,215	1,948,780	217,565	13
Total with One-Time Revenue	\$102,872,465	\$105,338,885	\$2,516,420	2%
Total excluding One-Time Revenue	\$101,141,250	\$103,390,105	\$2,248,855	2%

- Sales tax is the largest General Fund revenue source at 37% of total revenue. Sales tax revenue is projected to grow in Fiscal Year 2019-20 by 2% to reach \$38.9 million. It should be noted that the 2% projection is less than last year's projected growth of 3%. Economic indicators that drive spending and growth in sales tax include the unemployment rate, total number of persons employed, and consumer confidence. The Bureau of Labor Statistics continues to report high total number of persons employed and a low unemployment rate for the County of San Diego and the national Consumer Confidence index remains high. While these leading sales tax indicators are positive, the larger economic forecast is for slower growth over the prior year. The City's sales tax consultant concurs with staff's forecast based on projected increases in sales tax from general retail and internet sales due to the Wayfair decision these increases are being offset with a projected slowdown in sales tax collected on auto sales and construction materials. The U.S. Supreme Court decided in the Wayfair case that state and local governments could require online retailers to collect sales tax even if the retailer did not have a physical presence in the state or local tax jurisdiction. Based on this decision, changes were made to California state law so that beginning on April 1, 2019, out-of-state retailers that meet a threshold of having \$500,000 in cumulative sales into California in the preceding 12 months must begin collecting sales tax in California, even if the retailer does not have a physical presence in the state.
- Property tax revenue is projected to increase by 3%, with projected revenue of \$13.6 million. Prior year property tax growth was estimated at 3% and the City is on target to meet this projection. The major factors influencing property tax revenue are the California Consumer

**CITY OF ESCONDIDO
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Budget Overview**

Price Index (CCPI), number of home sales, and increased median home prices. Proposition 13, passed by voters in 1979, specifies that a property's assessed value may increase at the rate of the CCPI, but cannot exceed 2% per year unless the property is improved or sold to establish a new assessed value. The State Board of Equalization determined that the CCPI increased by 3.847%; the Proposition 13 inflation factor for assessment role 2019 is 2%. This means that the assessed valuation of properties not improved or sold will increase by 2% in Fiscal Year 2019-20. In addition, the median sales price for a home in Escondido for January 2019 averaged \$506,000 which is an increase of 3.7% compared to the January 2018 median sales price. As homes sell this increased price will become the new assessed value for property tax purposes. For these reasons, 3% is a reasonable projection for next year's property tax revenue

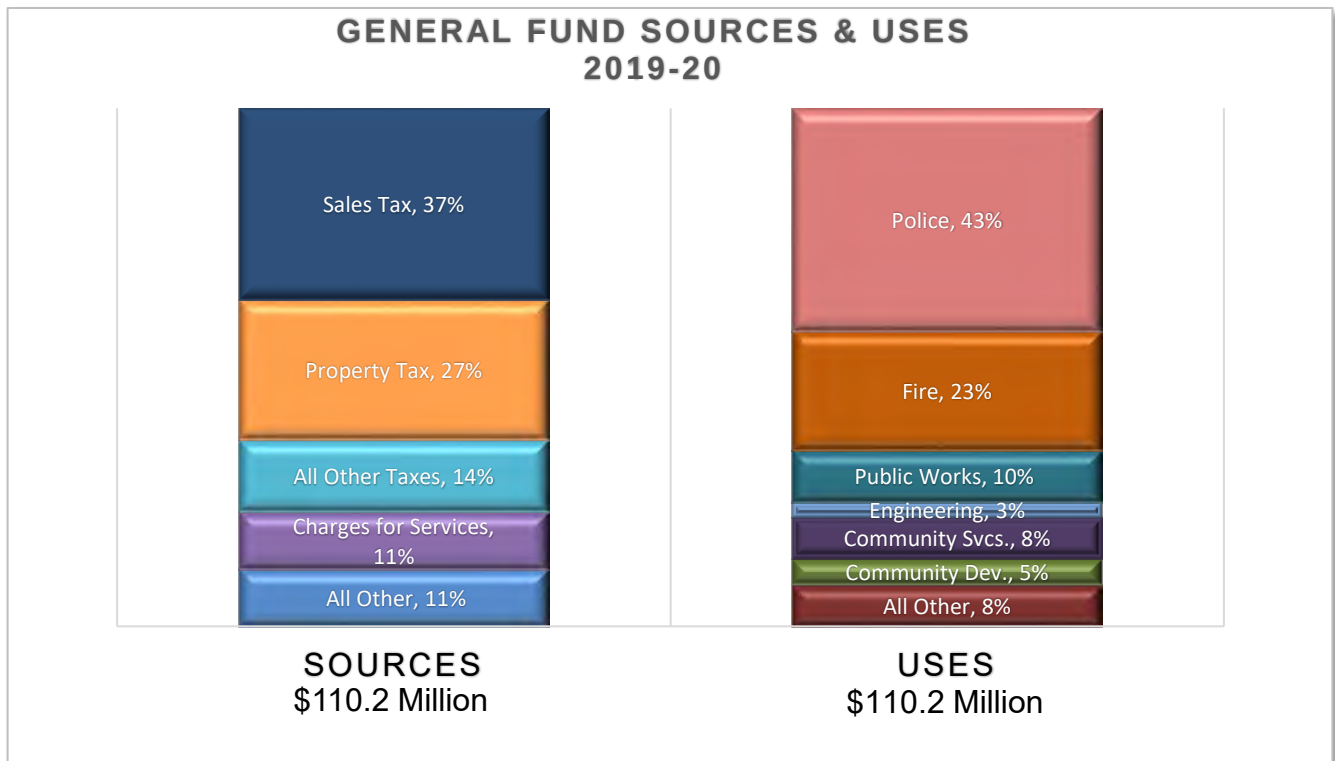


- Property tax in lieu of Vehicle License Fees (VLF) is estimated to increase by 5% to reach projected revenue of \$14.6 million. Growth in this revenue is based on the change in assessed property tax values in the City on the prior year assessment role. This is different than property tax growth which is based on the change in assessed property tax values on the current year assessment role.
- There are a variety of other taxes, which include franchise fees, transient occupancy tax, business license fees, property transfer tax and the Redevelopment Property Tax Trust Fund (RPTTF) residual payment. These other taxes are projected to increase by 7% to reach projected revenue of \$14.4 million. Staff anticipates approximately \$750,000 in additional annual revenue for this fiscal year and coming years because of an anticipated increase in fees paid through a restructuring of the contract with Escondido Disposal, and increased transient occupancy tax collections from the new Springhill Suites hotel.
- Permits and licenses that are collected for building, plumbing, electrical, mechanical, fire code and mobile-home permits are projected to decrease by 8% in the upcoming year to reach a projected revenue of \$944,500. The majority of this decrease is due to a projected decrease in building permits.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview

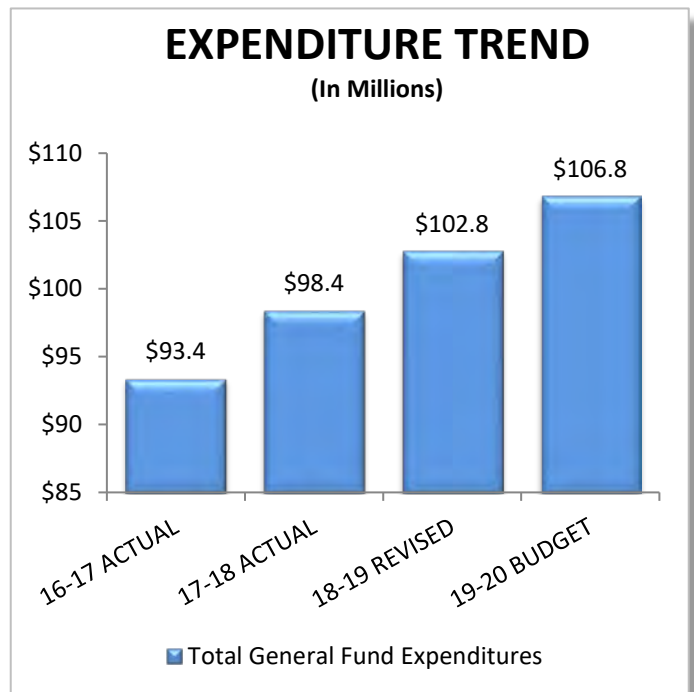
- Fines and forfeitures are projected to decrease by 1% with projected revenue of \$1.2 million. The majority of this decrease is from a lower collection of vehicle code fines. This projection is based on the City's prior year collection of vehicle code fines.
- Intergovernmental revenue includes the Rincon Fire Services Agreement, state mandated cost claims, and various grants. This revenue is projected to decrease by 7% based on reduced Ground Emergency Medical Transport reimbursements. In addition, the Recycling Department receives grant revenue and with the transfer of Recycling to Wastewater (to achieve operating efficiencies) the revenue accompany Recycling will transfer to Wastewater as well.
- Charges for services are projected to decrease by 3%. Charges for services include developer processing fees, paramedic fees and community services fees. Of the overall decrease in charges for services, the majority of the decrease is attributable to the Recycling Department moving to the Wastewater Fund and with this move, Recycling revenue will move as well.
- Income from interest and property includes rent received from leased City property and interest income on City investments. This revenue from investment income and rental income is projected to increase by 7% compared to the prior year to reach projected revenue of \$4.5 million. The City plans to prepay the annual unfunded accrued liability (UAL) for the Safety and Miscellaneous Plans in July 2019, which will result in additional investment earnings to the General Fund of \$381,000.
- One-time revenue of \$1,948,780 has been budgeted in Fiscal Year 2019-20. The City's financial policy allows for the use of one-time resources if they are to pay for non-recurring expenditures, provide transitional funding of operations for a limited time period, add to reserves, or pay down unfunded liabilities. Developer reimbursements of \$636,000 have been budgeted in the General Fund to cover project plan review costs. This is a pass-through cost; if a project does not advance during the year no revenue or plan review costs are charged to the General Fund. One-time revenue also includes unclaimed deposits of \$1.2 million that the City is allowed to claim as property of the General Fund if these deposits have remained unclaimed for over three years and have been published in a newspaper of general circulation for two successive weeks and no one has claimed the deposit. These unclaimed deposits will be used as transitional funding through year end as staff continues to work on ways to cut costs and also increase revenue.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**



GENERAL FUND USES OF FUNDS

Proposed total uses of funds for Fiscal Year 2019-20 are \$110.2 million. The total proposed General Fund Operating Budget is \$106.8 million. It has increased by approximately \$4 million or 4 percent compared to the Fiscal Year 2018-19 revised Operating Budget. Other uses of funds include \$3.3 million in transfers to other operating funds and \$45,000 in advance repayments. The Public Facilities Fund advanced \$225,000 to the General Fund in July, 2014 to fund the Police and Fire Departments' Computer Aided Dispatch ("CAD") System hardware upgrade. Repayment of this advance began on June 30, 2015. The principal portion of the repayment amount due during Fiscal Year 2019-20 is \$45,000. This advance will be paid in full during 2019-20.



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

A comparison of the 2019-20 General Fund Operating Budget with prior year is shown below:

<u>Department</u>	<u>2018/19 Revised Expenditures</u>	<u>2019/20 Projected Expenditures</u>	<u>Dollar Change</u>	<u>% Change</u>
General Govt. Support Services	\$5,987,450	\$5,942,525	\$(44,925)	-1%
Community Services	7,701,470	8,164,640	463,170	6
Community Development	4,643,035	4,780,700	137,665	3
Public Works	10,558,475	10,288,145	(270,330)	-3
Engineering	2,612,145	2,737,155	125,010	5
Police	43,044,630	45,928,260	2,883,630	7
Fire	24,307,475	24,746,165	438,690	2
Community Relations & CCAE	2,271,300	2,491,540	220,240	10
Non-departmental	1,655,910	1,724,415	68,505	4
Total Expenditures	\$102,781,890	\$106,803,545	\$4,021,655	4%

- General Government Services include the following departments: City Council, City Manager, City Attorney, City Clerk, City Treasurer, Finance, Human Resources, Risk, and Information Systems and Geographic Information Systems (GIS). These combined department operating budgets total \$5.9 million and have decreased by 1% compared to the prior year due to efficiencies. Department efficiencies have allowed these budgets to remain fairly flat over the prior year. Examples of these efficiencies include the City Attorney's Office using online services for legal research replacing the need for hard copy books and magazines. The City Clerk's Office uses electronic signatures for legislative document processing. The City Treasurer outsources investment management services, aimed at improving investment returns. The Finance Department implements budget software to promote a more collaborative, effective and efficient budgeting process. The Human Resources Department utilized technology to streamline the new hire onboarding process. Information Systems expanded online services to our customers in Community Development, as well as implemented new technologies in networking and telephones that have improved data and voice communication and reduced costs.
- Community Services includes the following departments: Communications, Video Services, Recreation, Library Services, Older Adult Services, and Senior Nutrition. These combined department operating budgets total \$8.2 million in Fiscal Year 2019-20 and have increased 6% over the prior year. High priority has been placed on communication with the public, transparency, and community engagement, which fall under the responsibility of this budget. To that end, the Communications and Video Services budgets have been increased to add additional staffing, to transition the Graphics staff within the umbrella of Communications in order to streamline workflows and improve the consistency of messaging, and to create more opportunities to strengthen these services to keep pace with demand.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Overview**

- Community Development includes Planning, Code Enforcement, and Building. These departments guide the physical development of the City, protect life and property through the application of building codes and standards and enhance the image and appearance of the City. These combined department operating budgets total \$4.8 million and have increased 3% compared to the prior year. The Building and Planning Departments have implemented a more efficient way of doing business and enhancing service levels by contracting out building plan check and project plan reviews reducing the need to hire more staff when there is an uptick in development. This is a pass-through cost for developers who pay for this contract service.
- 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 the 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 operating budgets total \$10.3 million and have decreased \$270,330 compared to the prior year. This decrease is mainly due to the Recycling Department budget being moved to the Wastewater Fund for operational efficiencies. Not considering this decrease, the Public Works budget is increasing about \$305,000 compared to the prior year mainly due to the addition of 3 positions to meet the increased demands of right-of-way maintenance and debris management and generally keeping the City at unprecedented levels of cleanliness and safety.
- The Engineering Department coordinates engineering review of private development projects, planning applications, and environmental studies; oversees and maintains the City's inventory of real property assets; designs and administers bidding of all capital improvement projects; inspects all public construction projects including those initiated by private developers; and administers all traffic and transportation projects including those for traffic signals. The Engineering Department budget totals \$2.7 million and has increased 5% compared to the prior year. This increase is mainly from the conversion of two part-time positions into one full-time grant funded position which is partially offset by allocations out to capital improvement projects. The Engineering Department is improving efficiency and safety of travel for City residents by synchronizing street corridors, updating the Roadway Network Plan to reflect the latest traffic forecasts, and designing improvements to Escondido Creek Trail Crossing locations. They also continue to streamline the development process through the expedited plan check program.
- The Police Department enhances public safety and the quality of life in our community by fostering trust and preserving peace. Overall, the Police Departments costs are increasing by \$2.9 million or 7% compared to the prior year to reach projected expenditures of \$45.9 million. Changes to the budget include:
 - o A 2% increase for negotiated salary and step increase for the City's police officers and support staff, which totals \$777,000.
 - o A 4% increase for benefit costs from medical insurance, workers' compensation, and pension costs. This increase totals \$1.7 million which covers a \$1.9 million increase

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
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which was offset of by \$186,000 from employees picking up a greater share of their pension costs and cost sharing with the City for medical insurance.

- o A 0.4% increase for animal control contract increases and community services costs, which totals \$162,000.
- o A 1% increase in overtime that totals \$444,000. This increase covers overtime hours related to:
 - Callback time, during which officers are required to return to work to provide immediate investigative assistance. These hours are regulated by the Police Officer Memorandum of Understanding (MOU).
 - Extended Day time, during which officers must remain on duty after their shift ends to handle priority calls for service.
 - Court time, during which officers are required to testify in court. These hours are regulated by the Police Officer MOU.
- o A 0.4% decrease in insurance charges of \$118,000 and increased allocations out of \$74,000.

The Police Department receives approximately \$1.2 million in grant funding each year. These funds augment the General Fund operating budget and allow the Police Department to provide proactive enforcement through crime prevention, intervention and suppression efforts.

- The Fire Department provides emergency operations, emergency preparedness, and fire prevention services to safeguard lives and property. The Fiscal Year 2019-20 operating budget reflects an increase of \$438,690 or a 2% increase compared to the prior year to reach projected expenditures of \$24.7 million. This budget includes negotiated salary increases that were offset by employees picking up a greater shares of pension costs and cost sharing with the City for medical insurance increases. Other increasing costs to this budget include benefit increases from rising medical insurance, workers' compensation and pension costs. In order to reduce costs, the fire stations have converted their grounds to water wise landscaping which has reduced water use and less time needed to maintain landscaping.
- The Community Relations (Community Fireworks, Cruising Grand, and Christmas Parade) and California Center for the Arts Escondido Departments bring people together in the community to celebrate visual and performing arts. The combined budgets total \$2.5 million and increased 10% over the prior year mainly due to increased building maintenance costs.
- The Non-departmental Department accounts for other expenditures that are not directly chargeable to other General Fund Departments such as carpool cars and training room workstations. This Fiscal Year 2019-20 operating budget reflects an increase of \$68,505 or a 4% increase compared to the prior year. This increase is primarily due to the addition of a Consultant for a community survey on service priorities.

OTHER FUNDS

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

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Budget Overview**

Duplicating

The Duplicating Fund provides low-cost copying and high-quality printing services to all City Departments. This budget is projected to decrease by about \$82,000 or 26% compared to the prior year because of new copy machine leases.

After School Education and Safety (ASES)

The ASES Program is a grant funded program, administered through the Escondido Union School District, designed to close the achievement gap for students by improving academic performance through active learning in a safe and supportive environment. The ASES program budget is projected to decrease by \$285,000 compared to the prior year as the City reduces its ASES school sites from five to three schools and transitions from being a grant funded service provider to a fee based after school program.

Reidy Creek

The Reidy Creek Golf Course Operating Fund is proposing a \$78,000 increase to its total operating budget. This increase is due to minimum wage increases and additional costs from implementing disc golf. This increase will result in a projected \$71,000 increase in the amount transferred in from the General Fund.

Mobilehome Park Management

The Mobilehome Park Fund manages twenty-six City owned lots in the Mountain Shadows and Escondido Views mobilehome parks. This fund is proposing a decrease of \$20,000, or 12% to its operating budget, primarily due to the sale of mobilehome lots and the resulting decrease for utility costs, Home Owners' Association (HOA) dues, and other maintenance services paid by the City on the remaining lots.

HOME Fund

The 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. This fund is proposing a decrease of \$18,000 or 26% to its operating budget primarily because of lower allocations in from the Successor Agency-Housing Fund.

Successor Agency-Redevelopment

The Successor Agency-Redevelopment Fund was established to account for transactions related to the winding down of the redevelopment agency. This fund proposes a decrease in the operating budget of approximately \$119,000 or 48%, primarily due to the final debt service payment made on the redevelopment bonds in Fiscal Year 2018-19.

GANN LIMIT

Proposition 4 was passed in November 1979. This proposition created a limit on the amount of revenue derived from tax proceeds that could be spent in a given year. This limit, known as the "Gann Limit," was preventing many cities, as well as the state, from spending taxes that were received over this limit. Proposition 111, passed in the June 1990 election, changed the basis for the calculation of the City's limit, starting with the limit for 1991-92. The factors that

**CITY OF ESCONDIDO
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Budget Overview**

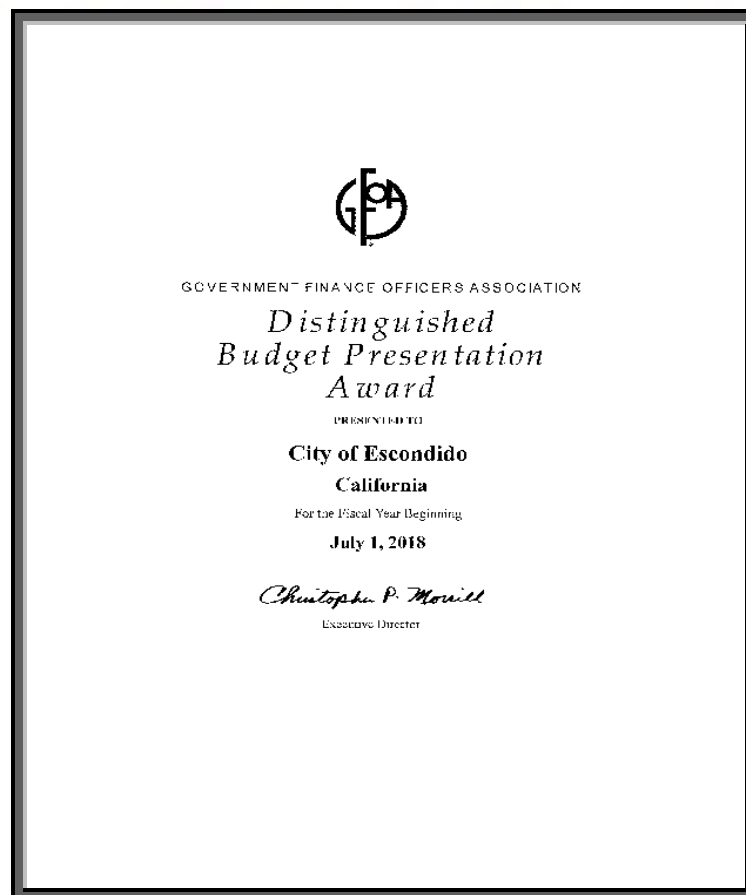
can now be used give the City a significant margin. The Gann Limit will not be a concern for many years to come.

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

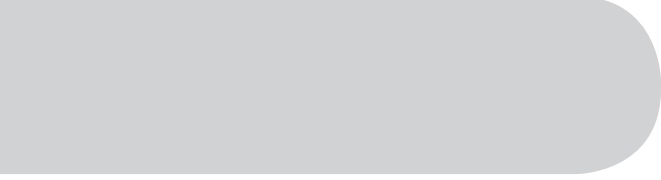
<u>Year</u>	<u>Limit</u>	<u>Appropriations Subject to Limit</u>	<u>Appropriations Margin</u>
2017-18	\$1,110,787,007	\$75,358,540	\$1,035,428,467
2018-19	1,168,514,608	79,039,718	1,089,474,890
2019-20	1,219,812,399	81,188,412	1,138,623,987

Under State law, as outlined in Article XIII-B of the state constitution, the City must calculate an appropriations limit and adopt it through resolution for the forthcoming fiscal year. The limit was previously based on a combination of the increase in population and the lesser of the increase in California personal income or the Consumer Price Index. With the passage of Proposition 111, the City can choose between the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction in the city. We can also choose between the population growth of the city or the county. These options start with the 1986-87 limitation. The growth in non-residential assessed valuation is not yet known for 2019-20, so the Per Capita Personal Income Factor was used. The limit will be adjusted when the final numbers are known. The limits for prior years have been finalized.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Awards**

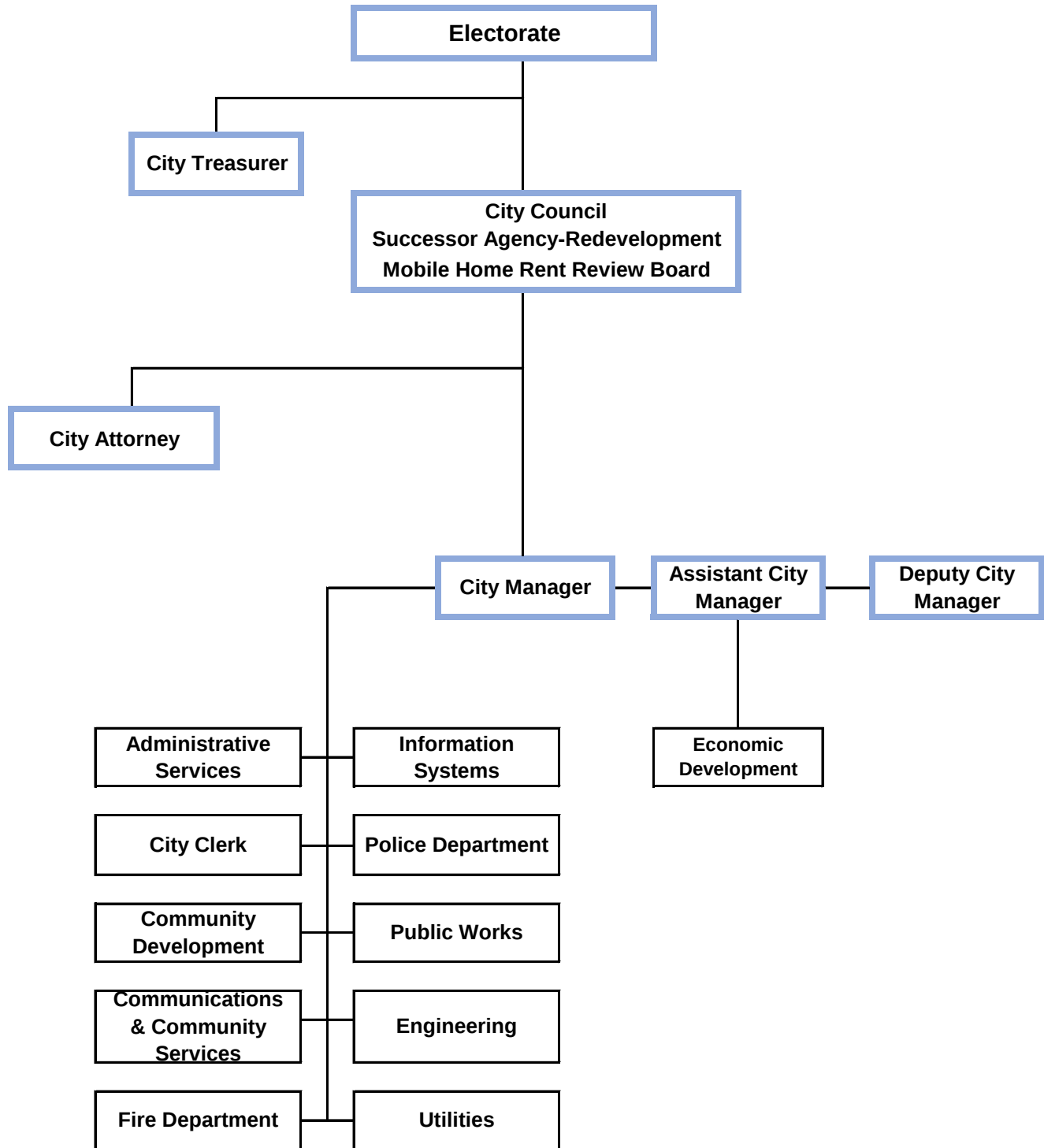


These awards are valid for a period of one year only. The City believes our current budget continues to conform to program requirements and it will be submitted to CSMFO and GFOA to determine its eligibility for both awards.



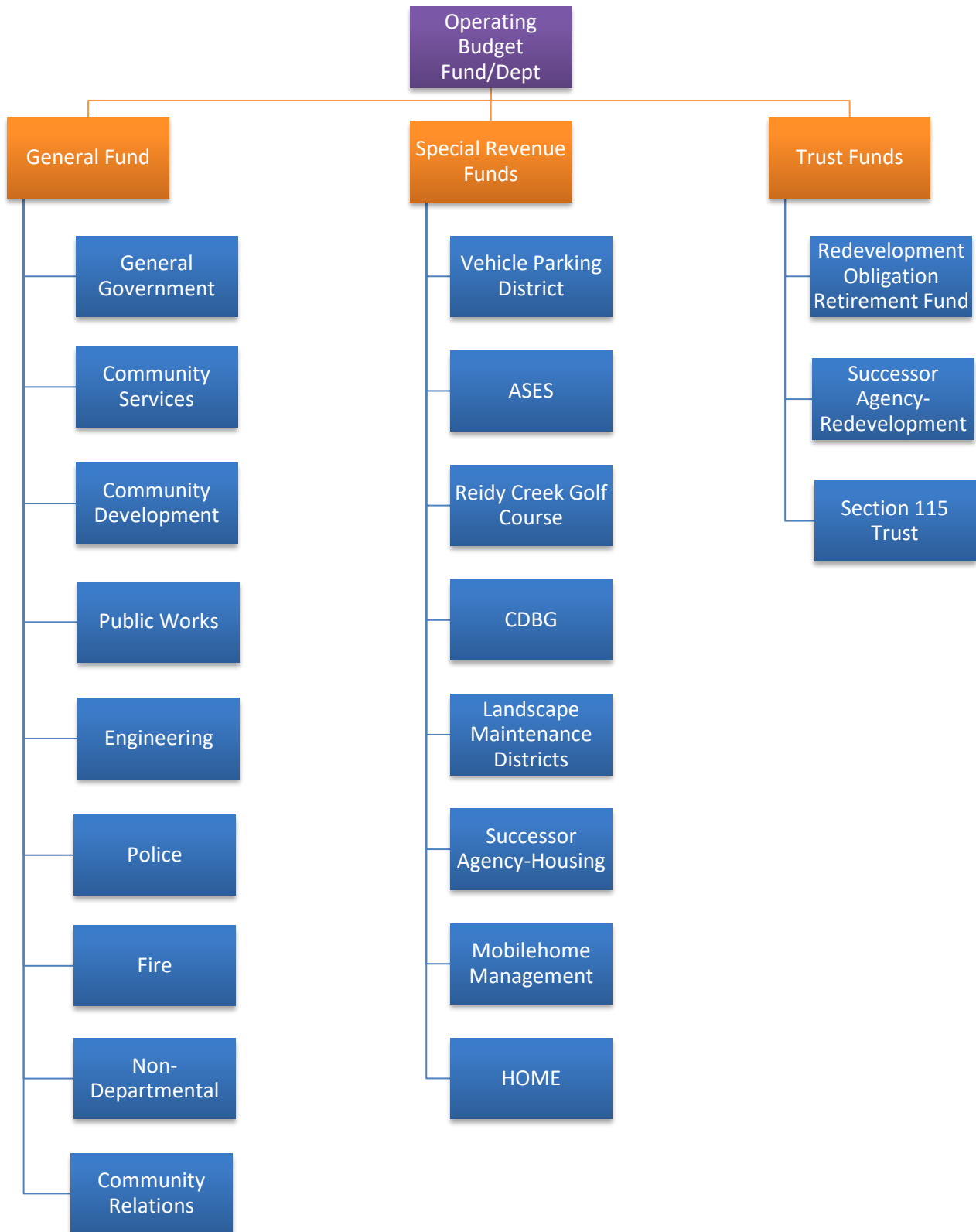
Financial Structure, Policies and Process

CITY OF ESCONDIDO
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Organization Chart

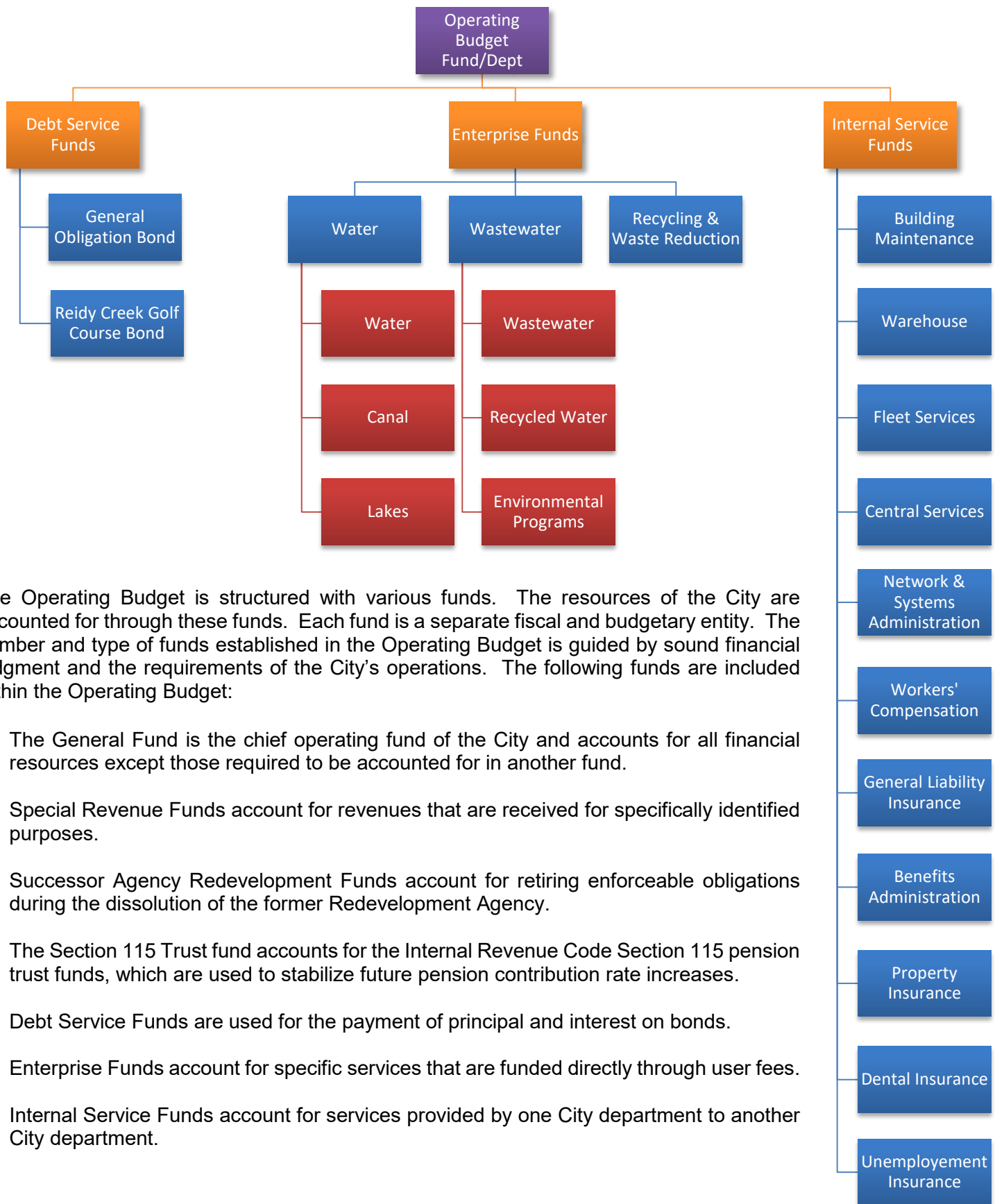




**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Fund/Department Structure**



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Fund/Department Structure**



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

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

1. The Budget Will Be Structurally Balanced

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

Policy

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

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

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

7. Adequate General Fund Reserves Will Be Maintained

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

Policy

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

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

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

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

11. Financial Status and Financial Issues Will Be Reported

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

Policy

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

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

14. Cash and Investments Will Be Effectively Managed

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

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

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

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

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

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

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies

16. Delinquent Accounts Will Be Written Off When Deemed Uncollectible

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

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

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

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

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

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

18. Financial Policies Will Be Periodically Reviewed

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budgetary and Financial Policies**

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

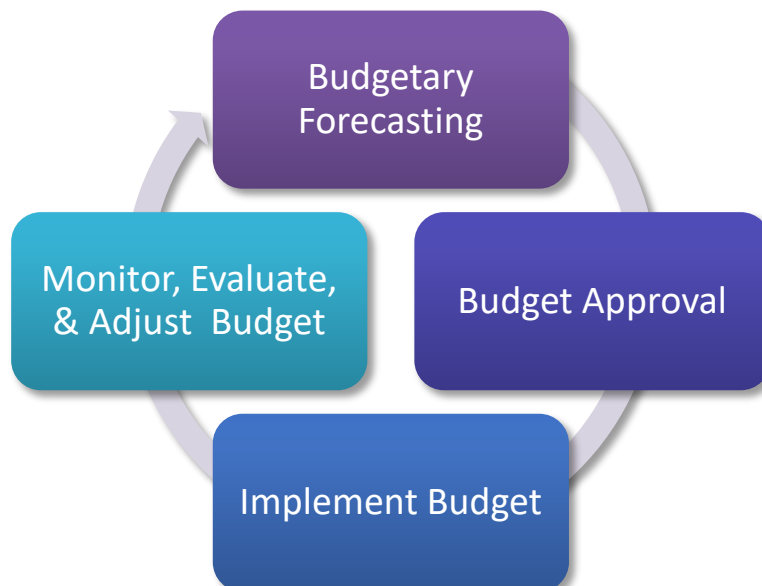
Governmental fund types and Agency funds are maintained on the modified accrual basis and Proprietary fund types are maintained on the full accrual basis of accounting and budgeting.

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

The budgetary policy of the City is as follows:

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

BUDGET CYCLE



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

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

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

BUDGET PREPARATION PROCESS

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

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

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

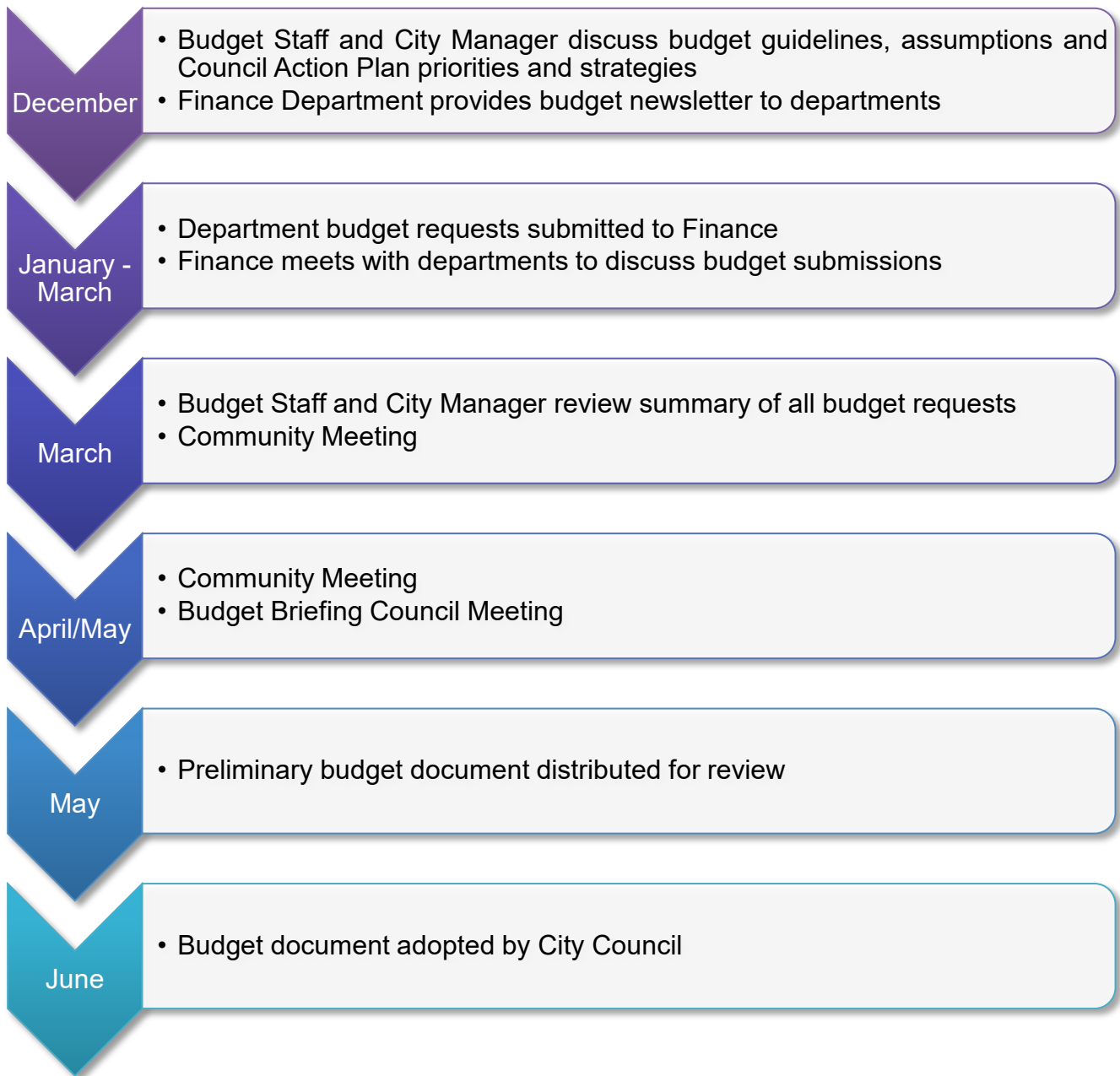
This year, City Staff presented information to the Community regarding the budget process on March 6th.

Summary Fiscal Year 2019-20 budget information was presented to the Community on May 6th and brought to the full Council for discussion on May 8th. It was a balanced budget with no use of reserves and included an increase to the General Fund of approximately \$4 million. Staff requested direction regarding City Council spending priorities.

On June 12th, a summary of what was reflected within the preliminary budget document, as well as an adjustment for a community survey on service priorities consultant for \$50,000 were presented and adopted.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Process**

BUDGET CALENDAR



GUIDE TO THE BUDGET DOCUMENT

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

**CITY OF ESCONDIDO
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Budget Process**

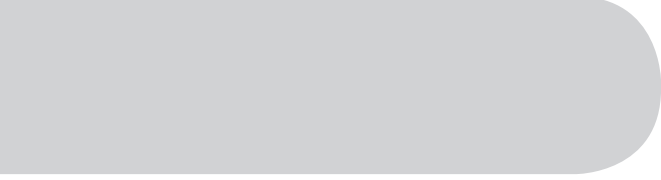
The next section provides information regarding the City's financial structure, policies and the budget process.

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

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

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





Financial Schedules

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
GENERAL FUND					
SALES TAX	\$36,089,095	\$36,573,403	\$38,223,750	\$38,947,000	1.9%
OTHER TAXES					
Secured Property Tax	11,664,390	12,299,813	12,839,000	13,223,000	3.0%
Unsecured Property Tax	365,027	452,005	404,000	425,000	5.2%
RPTTF Residual Payment	676,358	1,351,876	1,400,000	1,300,000	-7.1%
Property Tax in Lieu of VLF	12,316,652	13,140,350	13,907,000	14,596,000	5.0%
Tax Sharing Payment	279,409	353,469	389,000	401,000	3.1%
Penalties	6,363	10,178	2,000	2,000	0.0%
Property Transfer	732,640	759,176	585,000	579,000	-1.0%
Franchise Fees	6,360,715	6,673,212	6,657,000	7,454,000	12.0%
Transient Occupancy Tax	1,699,718	1,765,479	1,751,000	1,905,000	8.8%
Business License	1,846,512	1,827,652	1,924,000	1,962,000	2.0%
Transfer Station Fee	659,921	671,054	653,000	666,000	2.0%
Other Incentive Fees	87,399	88,447	85,000	96,000	12.9%
PEG Fees	11,000	11,000	11,000	0	-100.0%
Total, Other Taxes	36,706,104	39,403,711	40,607,000	42,609,000	4.9%
PERMITS AND LICENSES					
Towing Licenses	348,125	348,125	348,000	348,000	0.0%
Building Permits	507,042	475,478	312,000	295,000	-5.4%
Plumbing Permits	77,240	55,726	62,000	32,000	-48.4%
Electrical Permits	124,914	124,849	121,000	110,000	-9.1%
Mechanical Permits	73,471	64,973	79,000	40,000	-49.4%
Fire Code Permits	79,728	104,725	84,000	104,000	23.8%
Mobile Home Setup	10,646	8,161	8,000	5,500	-31.3%
Other Permits and Licenses	1,520	1,550	0	0	N/A
Parking Permits	0	0	10,000	10,000	0.0%
Total, Permits and Licenses	1,222,686	1,183,587	1,024,000	944,500	-7.8%
FINES AND FORFEITURES					
Red Light Photo Citations	7,214	14,557	0	15,000	N/A
Vehicle Code Fines	349,886	323,077	325,000	276,000	-15.1%
Parking Ticket Fines	201,508	168,843	280,000	265,000	-5.4%
Other Court Fines	76,212	43,060	75,000	80,000	6.7%
Booking Fees	53,526	56,226	50,000	50,000	0.0%
Library Fines	64,720	35,496	64,000	64,000	0.0%
Code Enforcement Admin Citations	206,858	211,582	212,000	246,000	16.0%
Police Ticket Sign Off	5,448	5,060	5,000	5,000	0.0%
Impound Fees	226,354	223,547	225,000	225,000	0.0%
Total, Fines and Forfeitures	1,191,726	1,081,448	1,236,000	1,226,000	-0.8%
INTERGOVERNMENTAL					
VLF Revenue in Excess	0	147,281	73,000	73,000	0.0%
Post Reimbursement	18,985	46,291	33,000	10,000	-69.7%
Literacy Grant	46,050	46,757	78,000	18,000	-76.9%
Nutrition Grant	165,448	180,530	190,000	190,000	0.0%
Library Grants	0	120	4,000	0	-100.0%
Miscellaneous Agencies	4,573	4,643	40,000	40,000	0.0%
Rincon Fire Fees	1,949,202	2,179,540	2,322,000	2,368,000	2.0%
State Highway Maintenance	9,000	10,000	10,000	10,000	0.0%
Beverage Recycling	37,371	37,708	38,000	0	-100.0%
State Grants	0	7,880	0	0	N/A
Federal Grants	62,620	107,636	98,000	89,000	-9.2%
SB90 Claims	146,506	83,542	124,000	124,000	0.0%
Used Oil Recycling Grant	81,268	0	41,000	0	-100.0%
GEMT Program	88,304	398,440	241,000	141,000	-41.5%
Total, Intergovernmental	2,609,327	3,250,368	3,292,000	3,063,000	-7.0%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
CHARGES FOR SERVICES					
Zoning Fees	82,709	121,937	128,000	138,000	7.8%
Subdivision Fees	43,660	37,057	37,000	37,000	0.0%
Annexation Fees	7,760	9,710	0	10,000	N/A
Maps & Publications	118	21	500	500	0.0%
Building Plan Check Fees	401,722	342,130	399,000	320,000	-19.8%
Conservation Credit	146,460	99,637	99,000	149,000	50.5%
EIR	38,184	41,295	70,000	70,000	0.0%
Engineering Fees	45,107	56,489	300,000	152,000	-49.3%
Engineering Misc. Projects	449,787	226,990	241,000	175,000	-27.4%
Engineering Subdivision Fees	438,922	535,329	600,000	500,000	-16.7%
Planning Fees	236,297	240,374	251,000	251,000	0.0%
Shopping Cart Cont Plan Fee	0	1,080	500	500	0.0%
20B Waiver Fee-Utility Underground	631,919	148,698	8,000	8,000	0.0%
Police Services	69,077	88,338	100,000	200,000	100.0%
False Alarms	8,262	137,890	60,000	75,000	25.0%
DUI Cost Recovery	68,808	75,143	73,000	40,000	-45.2%
Fingerprinting Revenue	23,509	20,404	25,000	20,000	-20.0%
Restitution	34,606	19,145	30,000	20,000	-33.3%
Alarm Registration Fee	50,535	41,126	70,000	70,000	0.0%
Commercial Alarm Registration	68,366	85,524	70,000	70,000	0.0%
Special Fire	757,813	43,680	100,000	100,000	0.0%
Failed Reinspection	71,739	41,825	80,000	80,000	0.0%
Fire Plan Check	101,300	87,800	100,000	120,000	20.0%
Fire Protection System Fees	1,186	1,825	31,000	31,000	0.0%
Fire Comm Care Licensing Fee	14,721	68,648	7,000	87,000	1142.9%
Processing Fee-Quit Claim	0	850	5,000	5,000	0.0%
Processing Fees	3,600	0	8,000	4,000	-50.0%
Fire R-2 Inspection Fees	38,636	0	65,000	65,000	0.0%
Code Books	0	0	500	500	0.0%
City Clerk Fees	6,577	6,299	5,000	5,000	0.0%
Copying Fee	2,317	374	3,000	3,000	0.0%
Street Light Power Charge	7,335	2,620	2,000	2,000	0.0%
AB939 Fees	64,214	64,588	91,000	0	-100.0%
Household Hazardous Waste	158,848	159,926	218,000	0	-100.0%
Senior Meal Payments	12,144	11,216	13,000	13,000	0.0%
Library Audiovisual	42,144	54,241	64,000	64,000	0.0%
Recreation	11,000	2,377,395	1,952,000	2,007,900	2.9%
Senior Van Fee	2,962	2,774	4,000	4,000	0.0%
Facility Use-Senior Center	76,160	57,428	75,000	75,000	0.0%
Small Cell Site Revenue	0	3,600	0	0	N/A
Sale of Recyclables	229,032	150,000	229,000	229,000	0.0%
Microfilm Fees	24,211	26,830	26,000	26,000	0.0%
Paramedic Transportation	56,100	53,910	56,000	56,000	0.0%
Paramedic Services	5,580,319	5,643,824	6,041,000	6,056,000	0.2%
Total, Charges for Services	10,108,166	11,187,970	11,737,500	11,339,400	-3.4%
INVESTMENT & RENTAL INCOME					
	3,510,680	3,650,062	4,149,000	4,450,710	7.3%
OTHER REVENUE					
Harding Street Maintenance	10,992	11,725	10,000	10,000	0.0%
Reimbursement from Outside Agencies	227,577	451,019	378,000	340,000	-10.1%
Contributions	18,087	47,133	51,000	51,000	0.0%
Sponsorships	3,539	13,472	0	0	N/A
Marketing Event Fees	(546)	0	2,000	2,000	0.0%
Damages-City Property	82,262	79,884	16,000	16,000	0.0%
Mobile Home Fees	29,383	50,139	64,000	64,000	0.0%
Recoveries	6,575	5,554	0	0	N/A
Other Financing Sources	0	2,095,893	0	0	N/A
Misc. Over/Short	(395)	(975)	0	0	N/A
NSF Check Charges	6,681	6,629	4,000	4,000	0.0%
Admin Fee-Collections	15,952	18,832	22,000	22,000	0.0%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
Small Claims Court Fees	662	(1,183)	0	0	N/A
Other Revenue	(122,503)	146,329	325,000	351,495	8.2%
Total, Other Revenue	278,266	2,924,451	872,000	860,495	-1.3%
 ONE-TIME REVENUE	 376,188	 3,029,401	 1,731,215	 1,948,780	 12.6%
 Total, General Fund	 \$92,092,238	 \$102,284,401	 \$102,872,465	 \$105,388,885	 2.4%

SPECIAL REVENUE FUNDS

VEHICLE PARKING DISTRICT

Investment Income	\$111	\$194	\$0	\$0	N/A
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GAS TAX

Gas Tax 2105	847,108	822,097	886,425	842,710	-4.9%
Gas Tax 2106	558,480	556,101	573,455	557,960	-2.7%
Gas Tax 2107	1,073,996	1,069,909	1,100,395	1,106,595	0.6%
Gas Tax 2107.5	10,000	10,000	10,000	10,000	0.0%
R & T Code 7360 - Prop 42	402,386	589,947	579,765	1,291,910	122.8%
Reimbursement from Outside Agencies	0	0	172,220	170,825	-0.8%
Investment Income	21,698	26,264	16,150	35,100	117.3%
Other Revenue	0	172,220	0	0	N/A
Total, Gas Tax	2,913,668	3,246,538	3,338,410	4,015,100	20.3%

PARK DEVELOPMENT

Park Development Fees	769,230	1,701,272	1,684,000	892,000	-47.0%
Reimbursement from Outside Agencies	3,562	0	21,500	0	-100.0%
Investment Income	21,581	40,715	20,995	62,600	198.2%
Total, Park Development	794,373	1,741,987	1,726,495	954,600	-44.7%

RECREATION/ASES

ASES Grant	763,841	841,341	909,795	560,010	-38.4%
Fees for Services	1,621,310	(209)	0	0	N/A
Golf Course Rent & Add't Compensation	346,276	0	0	0	N/A
Investment Income	345	0	0	0	N/A
Cellular Site/EVCC Rent	349,274	0	0	0	N/A
Reimbursements from Outside Agencies	34,707	0	0	0	N/A
Interest-Loans/Advances	4,032	0	0	0	N/A
Other Revenue	33,852	(53)	0	0	N/A
Total, Recreation/ASES	3,153,637	841,079	909,795	560,010	-38.4%

REIDY CREEK GOLF COURSE

Green Fees	364,154	377,247	383,820	423,605	10.4%
Cart Rental	114,654	112,142	127,720	96,650	-24.3%
Golf Merchandise Sales	31,297	34,733	33,855	32,875	-2.9%
Golf Course-Other Revenue	3,863	5,074	3,680	4,130	12.2%
Food and Beverage Rent	7,835	9,273	8,575	7,625	-11.1%
Other Revenue	0	2,500	0	0	N/A
Total, Reidy Creek Golf Course	521,803	540,969	557,650	564,885	1.3%

COMMUNITY DEVELOPMENT BLOCK GRANT

Grant	864,699	1,595,073	1,791,465	1,824,480	1.8%
Other Revenue	0	10,199	0	0	N/A
Total, CDBG	864,699	1,605,272	1,791,465	1,824,480	1.8%

TRAFFIC IMPACT

Traffic Impact Fees-Local	392,297	485,273	1,183,000	1,475,500	24.7%
Traffic Impact Fees-Regional	499,239	726,884	825,000	332,500	-59.7%
Interest-Loans/Advances	42,120	42,470	0	0	N/A

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
Investment Income	40,207	60,533	16,745	71,700	328.2%
Total, Traffic Impact	973,863	1,315,160	2,024,745	1,879,700	-7.2%
DALEY RANCH RESTORATION					
Investment Income	6,352	7,771	4,900	4,900	0.0%
LANDSCAPE MAINTENANCE DISTRICTS					
Assessments	801,639	797,529	837,380	857,610	2.4%
Miscellaneous Agencies	61,280	0	0	0	N/A
Investment Income	14,543	18,812	0	0	N/A
Damages - City Property	0	3,100	0	0	N/A
Other Revenue	5,955	6,455	8,430	8,430	0.0%
Total, Landscape Maintenance Districts	883,417	825,896	845,810	866,040	2.4%
PUBLIC ART					
Public Art Fees	124,249	281,056	295,000	170,000	-42.4%
Contributions	0	5,211	0	0	N/A
Investment Income	3,854	41,801	3,400	10,600	211.8%
Other Revenue	140	420	0	0	N/A
Total, Public Art	128,243	328,488	298,400	180,600	-39.5%
SUCCESSOR AGENCY- HOUSING					
CalHOME Grant	0	146,052	0	0	N/A
HELP Fees	1,550	1,000	0	0	N/A
Monitoring Fee	0	400	0	0	N/A
Other Revenue	35	84,299	0	0	N/A
Investment Income	43,690	66,353	0	0	N/A
Interest-Loans/Advances	322,019	195,359	0	0	N/A
Sale of City Property	0	0	1,000,000	1,000,000	0.0%
Gain/Loss on Disposal of Capital Assets	55,199	0	0	0	N/A
Total, Successor Agency-Housing	422,493	493,463	1,000,000	1,000,000	0.0%
MOBILEHOME PARK MANAGEMENT					
Rent	183,248	164,328	184,750	165,000	-10.7%
Investment Income	2,410	2,650	0	0	N/A
Total, Mobilehome Park Management	185,658	166,978	184,750	165,000	-10.7%
HOME					
Grants	746,956	82,074	648,965	596,820	-8.0%
Investment Income	8,647	11,780	0	0	N/A
Interest-Loans/Advances	57,850	80,519	0	0	N/A
Monitoring Fee	400	0	0	0	N/A
Loan Repayments	0	11,416	0	0	N/A
Total, HOME	813,853	185,789	648,965	596,820	-8.0%
Total, Special Revenue Funds	\$11,662,170	\$11,299,584	\$13,331,385	\$12,612,135	-5.4%

TRUST FUNDS

RYAN TRUST

Investment Income	346	426	250	250	0.0%
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HEGYI TRUST

Investment Income	25	7	0	0	N/A
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REDEVELOPMENT OBLIGATION RETIREMENT FUND

County of SD Trust Fund	9,812,675	8,685,838	12,199,905	3,572,325	-70.7%
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**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
SUCCESSOR AGENCY - REDEVELOPMENT					
Investment Income	38,850	102,570	0	0	N/A
Rent	(18,687)	0	0	0	N/A
Reimbursement from Outside Agencies	14,095	0	0	0	N/A
Other Revenue	8,515	0	0	0	N/A
Total, Successor Agency - Redev	42,773	102,570	0	0	N/A

SECTION 115 PENSION TRUST

Investment Income	0	13,185	0	100,000	N/A
Total, Trust Funds	\$9,855,819	\$8,802,026	\$12,200,155	\$3,672,575	-69.9%

CAPITAL PROJECT FUNDS

STREETS PROJECTS

State Grants	\$145,981	\$159,427	\$0	\$0	N/A
Federal Grants	24,468	878,511	0	0	N/A
Reimbursement from Outside Agencies	196,784	1,002,790	45,309	0	-100.0%
Investment Income	42,988	57,962	19,805	52,100	163.1%
Total, Streets Projects	410,221	2,098,690	65,114	52,100	-20.0%

PUBLIC SAFETY FACILITY

Other Revenue	(109)	0	0	0	N/A
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STORM DRAIN

Storm Drain Basin Fees	264,696	476,228	398,000	227,000	-43.0%
Investment Income	5,881	9,062	2,125	11,000	417.6%
Total, Storm Drain	270,577	485,290	400,125	238,000	-40.5%

GENERAL CAPITAL

PEG Fees	379,255	0	0	0	N/A
Environmental Impact Report	86,094	0	0	0	N/A
Reimbursement from Outside Agencies	803,603	260,610	82,800	0	-100.0%
Investment Income	15,069	23,577	16,490	24,500	48.6%
Recoveries	508	0	0	0	N/A
Total, General Capital	1,284,529	284,187	99,290	24,500	-75.3%

COUNTY TRANSPORTATION STREET PROJECT FUND

SANDAG	1,817,567	5,526,934	3,713,000	3,859,000	3.9%
Reimbursements from Outside Agencies	110,916	186,170	1,443,161	0	-100.0%
Investment Income	12,222	2,080	3,400	0	-100.0%
Total, Cty Transportation Street Project	1,940,705	5,715,184	5,159,561	3,859,000	-25.2%

TRANS DEVELOPMENT ACT FUND

Reimbursements from Outside Agencies	0	795	0	0	N/A
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ROAD MAINTENANCE & REHAB (SB1)

State Grants	0	0	0	12,500,000	N/A
Road Maintenance & Rehab (SB 1)	0	887,676	2,515,700	2,507,000	-0.3%
Investment Income	0	0	0	18,000	N/A
Total, Road Maintenance & Rehab (SB1)	0	887,676	2,515,700	15,025,000	497.2%

PUBLIC FACILITIES

Fire Fees	240,549	0	0	0	N/A
Police Fees	384,878	0	0	0	N/A
Administration Fees	216,494	0	0	0	N/A

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
Library Fees	144,329	0	0	0	N/A
Senior Center Fees	48,110	0	0	0	N/A
Maintenance Services Fees	168,384	0	0	0	N/A
Public Facilities Fees	0	2,309,979	4,181,000	1,123,000	-73.1%
Interest-Loans/Advances	3,586	2,055	6,495	6,040	-7.0%
Investment Income	69,090	83,694	27,880	112,000	301.7%
Recoveries	84	0	0	0	N/A
Total, Public Facilities	1,275,504	2,395,728	4,215,375	1,241,040	-70.6%
Total, Capital Project Funds	\$5,181,427	\$11,867,550	\$12,455,165	\$20,439,640	64.1%

DEBT SERVICE FUNDS

GENERAL OBLIGATION BOND DEBT SERVICE

Secured Property Tax	\$4,767,311	\$4,729,981	\$4,708,230	\$4,703,425	-0.1%
Penalties	20,746	12,351	23,670	23,800	0.5%
Investment Income	28,615	38,187	20,050	33,200	65.6%
Other Revenue	109	0	0	0	N/A
Total, General Obligation Bond Debt Svc	4,816,781	4,780,519	4,751,950	4,760,425	0.2%

REIDY CREEK GOLF COURSE DEBT SERVICE

Investment Income	108	250	100	100	0.0%
Total, Debt Service Funds	\$4,816,889	\$4,780,769	\$4,752,050	\$4,760,525	0.2%

ENTERPRISE FUNDS

WATER

State Grants	\$0	\$0	\$500,000	\$500,000	0.0%
Lake Income	1,118,440	1,160,002	880,000	880,000	0.0%
Reimbursement from Outside Agencies	0	0	0	51,285	N/A
Water Sales	35,212,564	39,579,622	40,600,000	41,500,000	2.2%
Water Service Charges	15,405,112	16,448,872	15,800,000	16,500,000	4.4%
Meter Installations	81,989	157,149	0	0	N/A
Penalties	725,131	716,560	0	0	N/A
Connection Charges	1,937,953	1,854,548	375,000	400,000	6.7%
VID Filtration Charge	1,549,722	2,371,475	1,300,000	1,800,000	38.5%
Water Line Development Reimbursement	2,219	0	0	0	N/A
VID CIP Reimbursement & SRF Loans	110,696	598,141	2,500,000	2,000,000	-20.0%
Sale of Electric Power	61,798	75,757	75,000	75,000	0.0%
CIP Reimbursement	567,321	382,327	0	0	N/A
Investment Income	63,286	123,447	132,000	132,000	0.0%
Developer Contributions	232,393	0	0	0	N/A
Rent	88,601	91,118	0	0	N/A
Damages-City Property	28,267	20,328	0	0	N/A
Recoveries	1,232	0	0	0	N/A
Other Revenue	(2,020,933)	6,553	30,000	30,000	0.0%
Total, Water	55,165,791	63,585,899	62,192,000	63,868,285	2.7%

WASTEWATER

Stormwater Management Charge	2,629,897	2,763,837	0	0	N/A
Reimbursement from Outside Agencies	733	1,163,841	80,000	80,000	0.0%
Penalties	199,038	223,664	0	0	N/A
Recycled Water Usage	791,545	884,975	0	0	N/A
Service Charges	23,308,921	24,734,049	29,000,000	31,000,000	6.9%
Connection Charges	1,386,408	3,804,361	350,000	350,000	0.0%
San Diego Treatment Charge	4,164,462	2,638,223	2,800,000	2,800,000	0.0%
Other Current Service Charge - Current	6,976	10,718	0	0	N/A
Restaurant FOG Pretreatment	66,128	81,100	0	0	N/A

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

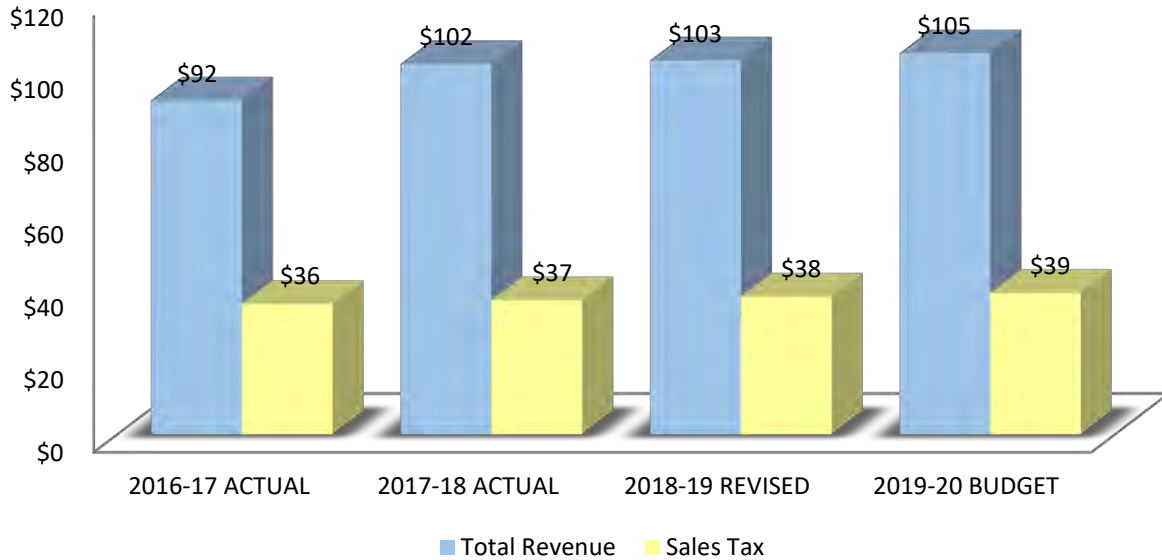
	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
SRF Loans & City of S. D. Reimbursement:	0	2,878,706	19,180,000	40,600,000	111.7%
Sale of Recycled Water	2,983,520	3,079,297	4,000,000	4,500,000	12.5%
Agency Incentive Payments	237,465	240,885	100,000	100,000	0.0%
Investment Income	409,950	408,912	339,500	340,000	0.1%
Developer Contributions	47,012	0	0	0	N/A
SDG&E Raw Water Line	0	0	0	82,500	N/A
Recoveries	95	0	0	0	N/A
Other Revenue	2,098,735	138,372	232,500	150,000	-35.5%
Total, Wastewater	38,330,885	43,050,940	56,082,000	80,002,500	42.7%
RECYCLING & WASTE REDUCTION					
Household Hazardous Waste	\$0	\$0	\$0	\$159,930	N/A
AB939/Mandatory Recycling	0	0	0	64,590	N/A
Used Oil Recycling	0	0	0	40,635	N/A
Beverage Recycling	0	0	0	37,710	N/A
RSWA HHW Grant	0	0	0	8,000	N/A
Total, Recycling & Waste Reduction	0	0	0	310,865	N/A
Total, Enterprise Funds	\$93,496,676	\$106,636,839	\$118,274,000	\$144,181,650	21.9%
Total, All Funds	\$217,105,219	\$245,671,169	\$263,885,220	\$291,055,410	10.3%
INTERNAL SERVICE FUNDS					
BUILDING MAINTENANCE					
Reimbursement from Outside Agencies	\$1,635	\$3,732	\$0	\$0	N/A
Charges to Departments	4,775,555	4,788,133	4,896,825	5,247,020	7.2%
Contributions	87,499	41,966	0	0	N/A
Recoveries	594	0	0	0	N/A
Investment Income	1,734	(254)	1,000	0	-100.0%
Total, Building Maintenance	4,867,017	4,833,577	4,897,825	5,247,020	7.1%
WAREHOUSE FUND					
Charges to Departments	192,330	207,579	194,000	193,420	-0.3%
Gain/Loss on Disposal of Capital Assets	1,161	0	0	0	N/A
Investment Income	1,613	2,596	0	0	N/A
Other Revenue	1,980	1,998	0	0	N/A
Total, Warehouse	197,084	212,173	194,000	193,420	-0.3%
FLEET SERVICES					
Charges to Departments	5,343,545	5,781,370	5,773,175	5,987,440	3.7%
Contributions	686,345	107,457	0	0	N/A
Investment Income	83,174	103,058	82,645	100,000	21.0%
Damages - City Property	581	70	0	0	N/A
Accident Recoveries	24,485	251,340	0	124,270	N/A
Gain/Loss on Disposal of Capital Assets	23,300	0	0	0	N/A
Reimbursement from Outside Agencies	0	7,475	0	0	N/A
Other Revenue	(1,381)	0	0	0	N/A
Total, Fleet Services	6,160,049	6,250,770	5,855,820	6,211,710	6.1%
CENTRAL SERVICES					
Duplicating-Charges to Departments	373,770	375,485	374,465	305,255	-18.5%
Telecommunications-Charges to Depts	624,155	639,294	638,425	548,145	-14.1%
Mail Services-Charges to Departments	190,635	191,260	192,625	213,230	10.7%
Investment Income	6,958	9,210	0	0	N/A
Total, Central Services	1,195,518	1,215,249	1,205,515	1,066,630	-11.5%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Schedule (All Funds)**

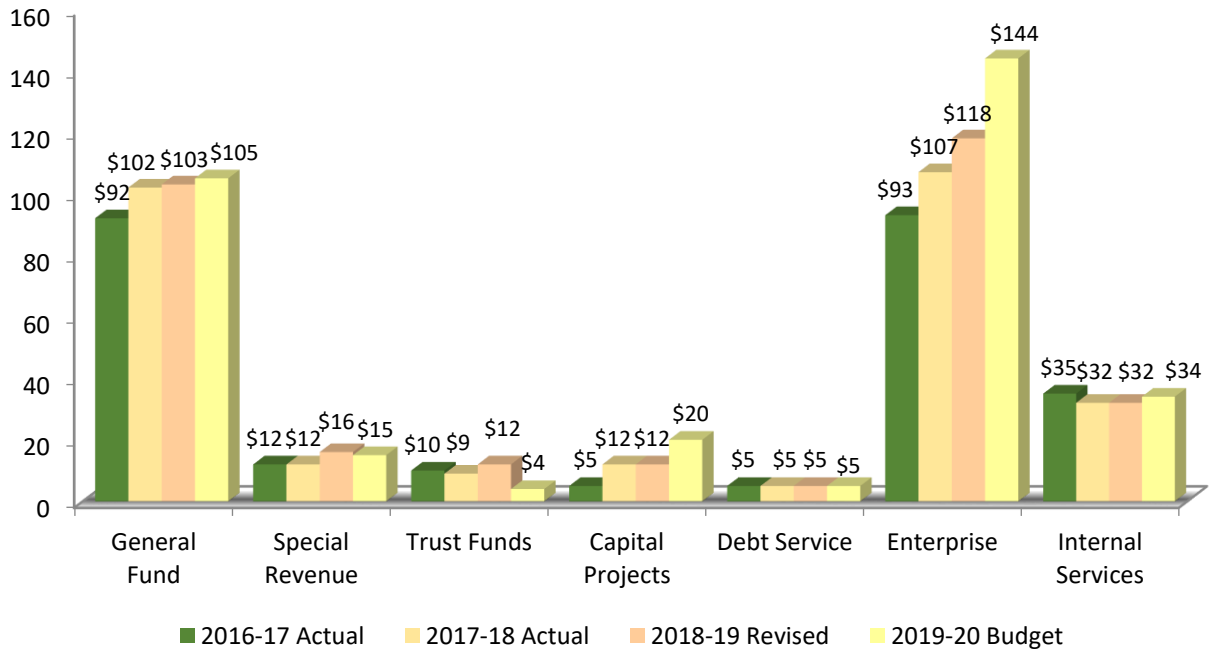
	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
NETWORK & SYSTEMS ADMINISTRATION					
Charges to Departments	1,589,289	1,638,090	1,753,290	1,736,500	-1.0%
Investment Income	3,911	6,076	0	0	N/A
Reimbursement from Outside Agencies	0	2,628	0	0	N/A
Total, Network & Systems Administration	1,593,200	1,646,794	1,753,290	1,736,500	-1.0%
WORKERS' COMPENSATION					
Charges to Departments	3,629,625	3,818,109	4,192,210	4,563,600	8.9%
Investment Income	91,273	119,923	95,000	115,000	21.1%
Total, Workers' Compensation	3,720,898	3,938,032	4,287,210	4,678,600	9.1%
GENERAL LIABILITY INSURANCE FUND					
Charges to Departments	3,066,160	2,558,950	2,558,950	2,058,960	-19.5%
Investment Income	57,406	99,922	11,060	95,000	759.0%
Recoveries	35	0	0	0	N/A
Other Revenue	2,722,988	0	0	0	N/A
Total, Liability Insurance	5,846,589	2,658,872	2,570,010	2,153,960	-16.2%
BENEFITS ADMINISTRATION					
Insurance Fees	9,756,976	9,745,624	9,978,525	10,713,130	7.4%
Investment Income	729	785	0	0	N/A
Rebates	37,297	56,255	56,225	48,000	-14.6%
Other Revenue	16,200	289	0	0	N/A
Total, Benefits Administration	9,811,202	9,802,953	10,034,750	10,761,130	7.2%
PROPERTY INSURANCE					
Charges to Departments	677,665	681,100	683,735	686,625	0.4%
Investment Income	7,137	10,791	3,400	10,000	194.1%
Recoveries	400	0	0	0	N/A
Total, Property Insurance	685,202	691,891	687,135	696,625	1.4%
DENTAL INSURANCE					
Insurance Fees	802,845	776,104	859,440	835,960	-2.7%
Investment Income	4,658	6,326	0	0	N/A
Total, Dental Insurance	807,503	782,430	859,440	835,960	-2.7%
UNEMPLOYMENT INSURANCE					
Insurance Fees	85,516	87,494	70,000	70,000	0.0%
Investment Income	3,559	4,933	0	0	N/A
Total, Unemployment Insurance	89,075	92,427	70,000	70,000	0.0%
Total, Internal Service Funds	\$34,973,337	\$32,125,168	\$32,414,995	\$33,651,555	3.8%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Revenue Charts**

General Fund Revenue Trend (In Millions)



Revenue Trend-All Funds (In Millions)



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Grant Summary**

SOURCE OF GRANT FUNDING	USE OF GRANT FUNDING	AMOUNT
<u>Grants awarded during fiscal year 2018/19:</u>		
HOME Grant (HUD)	Community Development	\$648,965
Community Development Block Grant (CDBG/HUD)	Community Development	1,791,465
CA Library Literacy Services	Community Services	106,991
Aging & Independence Services (Nutrition/Transportation)	Community Services	190,000
After School Education & Safety (ASES)	Community Services	909,795
2018/19 Student Success Initiative Grant Program thru the Pacific Library Partnership	Community Services	5,000
2017/18 Emergency Solutions Grant Program (ESG/HUD)	Community Services	143,015
Canine Grant from Gary & Mary Foundation	Public Safety	50,000
2017/18 Walmart Foundation Community Grant funds	Public Safety	1,900
San Diego Gas & Electric SAFE San Diego Initiative grant	Public Safety	2,500
Funding Year 2018/19 Citizens Options for Public Safety (COPS)	Public Safety	230,220
2017/18 Regional Realignment Response Grant	Public Safety	119,785
2017/18 CA DOJ Tobacco Law Enforcement Grant	Public Safety	421,872
2017/18 Innovations in Community Based Crime Reduction Program Grant (CBCR)	Public Safety	931,395
2018/19 State of California Office of Traffic Safety Selective Traffic Enforcement Program Grant	Public Safety	410,000
2017/18 Urban Area Security Initiative Funds	Public Safety	32,992
2018/19 Community Oriented Policing Services (COPS)/School Violence Prevention Program (SVPP)	Public Safety	100,125
2017/18 Edward Byrne Memorial Justice Assistance Grant	Public Safety	39,773
2018/19 Bureau of Justice Assistance Bulletproof Best Partnership Program grant	Public Safety	3,042
2016/17 Operation Stonegarden from CALOES	Public Safety	51,120
2016/17 Edward Byrne Memorial Justice Assistance Grant	Public Safety	41,840
State of California Office of Traffic Safety Pedestrian and Bicycle Safety Grant	Public Safety	25,000
Active Transportation Program Grant/Escondido Creek Trail Bike Path Improvements	Streets	1,632,000
Active Transportation Program Grant/Juniper Elementary Bike/Pedestrian Improvement & Outreach	Streets	1,286,000
Smart Growth Incentive Program Grant/Grand Ave Streetscape Improvements	Streets	1,443,161
IRWM/Prop 1 DAC Grant/Habitat Remediation-Spruce St.	Utilities	258,000
TOTAL GRANTS		\$10,875,956

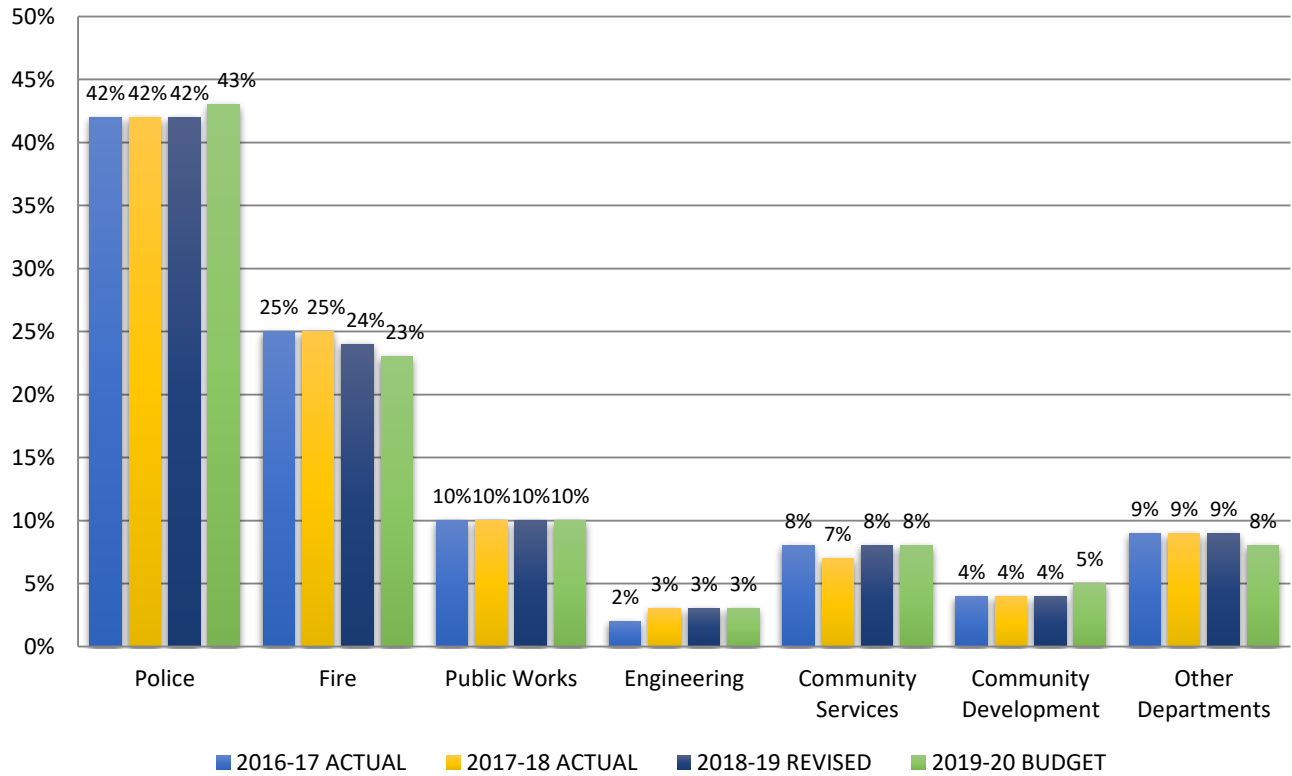


CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Expenditure Summary-All Funds

DEPARTMENT/FUND	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
City Council	\$452,838	\$447,995	\$305,535	\$357,675	17.1%
City Manager	1,551,685	1,379,665	1,022,775	1,089,230	6.5
City Attorney	100,539	40,249	162,080	171,490	5.8
City Clerk	532,662	579,412	568,790	583,605	2.6
City Treasurer	285,300	235,067	282,465	266,335	-5.7
Administrative Services	1,784,688	1,701,699	2,039,950	2,012,195	-1.4
Information Systems	965,599	1,138,403	1,605,855	1,461,995	-9.0
Community Services	6,982,795	7,021,005	7,701,470	8,164,640	6.0
Community Development	3,880,385	4,017,640	4,643,035	4,780,700	3.0
Engineering	2,123,584	2,644,762	2,612,145	2,737,155	4.8
Public Works	9,195,357	10,196,348	10,558,475	10,288,145	-2.6
Radio Communications	(16,284)	(12,739)	0	0	N/A
Police	39,646,715	41,499,592	43,044,630	45,928,260	6.7
Fire/Emergency Management	23,335,576	24,712,985	24,307,475	24,746,165	1.8
Nondepartmental	463,418	493,961	1,655,910	1,724,415	4.1
Community Relations & Center for the Arts	2,107,905	2,296,316	2,271,300	2,491,540	9.7
TOTAL, GENERAL FUND	93,392,761	98,392,359	102,781,890	106,803,545	3.9
Vehicle Parking District	94,948	94,121	98,225	101,120	2.9
ASES	847,783	991,770	935,805	650,345	-30.5
Reidy Creek Golf Course	672,341	681,695	582,240	660,775	13.5
CDBG Administration	266,256	275,468	324,245	330,850	2.0
Landscape Maintenance Districts	789,981	768,202	1,206,685	1,213,395	0.6
Successor Agency-Housing	309,416	318,352	295,540	324,585	9.8
Mobilehome Management	153,345	136,807	184,750	165,000	-10.7
HOME	171,775	68,284	87,970	69,660	-20.8
TOTAL, SPECIAL REVENUE FUNDS	3,305,846	3,334,699	3,715,460	3,515,730	-5.4
SUCCESSOR AGENCY-REDEV.	1,197,173	958,297	368,775	250,000	-32.2
DEBT SERVICE FUNDS	4,425,783	5,097,533	5,118,845	5,126,120	0.1
Water/Canal/Lakes	54,189,754	56,852,197	55,086,585	56,815,620	3.1
Wastewater/Recycled Water/Environ. Prog.	25,793,155	26,341,194	28,430,005	29,359,415	3.3
Recycling & Waste Reduction	0	0	0	659,885	N/A
TOTAL, ENTERPRISE FUNDS	79,982,909	83,193,391	83,516,590	86,834,920	4.0
TOTAL, OPERATING FUNDS	182,304,473	190,976,279	195,501,560	202,530,315	3.6
TOTAL, CAPITAL FUNDS	159,821,021	165,696,520	156,797,433	214,196,355	36.6
GRAND TOTAL, ALL FUNDS	\$342,125,494	\$356,672,799	\$352,298,993	\$416,726,670	18.3%
INTERNAL SERVICE FUNDS (included in operating budgets)	\$31,164,417	\$31,443,718	\$33,544,545	\$35,188,830	4.9%

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Budget Comparison - General Fund

General Fund Departments % of Total Budget



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Account Comparison-General Fund

Account Description	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
Regular Full-time	\$45,504,750	\$45,832,276	\$47,880,250	\$49,557,520	3.5%
Contract Funded	\$1,836	15,385	0	66,490	N/A
Regular Part-Time	275,608	340,403	290,455	268,660	-7.5
Temporary Part-Time	1,557,760	1,577,715	1,442,805	1,451,235	0.6
Overtime	6,428,377	7,497,537	5,094,400	5,093,220	0.0
Employee Overhead	25,157,945	26,754,978	29,585,185	32,767,835	10.8
Flexible Benefits	707,228	692,703	710,125	743,415	4.7
TOTAL, EMPLOYEE SERVICES	79,633,505	82,710,997	85,003,220	89,948,375	5.8
Office/Operating Supplies	2,300,050	2,334,837	2,036,740	2,122,570	4.2
Safety Equipment	439,875	389,562	457,575	486,075	6.2
Minor Tools & Equipment	0	0	0	2,500	N/A
Prevention Supplies	6,908	8,177	11,500	11,500	0.0
Gas	118	1,359	0	0	N/A
Other Motive Fuels	0	58	0	0	N/A
Miscellaneous Motive	860	7,390	300	300	0.0
Maintenance of Equipment	227,917	171,539	278,035	254,560	-8.4
Professional Services/Contracts	5,444,518	6,749,071	8,961,035	9,579,950	6.9
Permits	3,017	4,265	3,000	3,000	0.0
Prevention Services	1,810	1,947	2,945	2,945	0.0
Other Mail	139,541	111,942	161,230	800	-99.5
Training and Meetings	243,645	257,681	250,990	266,750	6.3
Mileage Reimbursement	4,837	4,496	8,100	8,100	0.0
Dues and Subscriptions	132,621	126,569	140,515	163,680	16.5
Auto Allowance	117,197	113,712	114,900	114,900	0.0
Other Duplicating	2,599	582	2,500	2,250	-10.0
Advertising and Printing	101,005	106,141	140,125	143,200	2.2
Other Insurance	0	47,940	77,760	77,760	0.0
Utilities	2,724,719	2,882,952	2,914,105	2,931,225	0.6
Water	56,070	64,639	87,500	97,500	11.4
Other Telephone	309,308	269,723	296,695	299,535	1.0
Rent	130,483	143,210	186,215	159,315	-14.4
Tuition	112,345	106,196	116,550	120,550	3.4
Other Expense	544,683	556,945	801,810	526,745	-34.3
Software	386,637	472,007	982,130	589,755	-40.0
Minor Office Equipment	115,399	141,155	215,675	204,000	-5.4
Loan Principal Expense	247,434	538,955	527,985	536,335	1.6
Interest	72,981	109,682	108,690	93,980	-13.5
TOTAL, MAINTENANCE & OPERATIONS	13,866,578	15,722,733	18,884,605	18,799,780	-0.4
Building Maintenance	4,143,520	4,058,713	4,179,200	4,413,910	5.6
Fleet Services	3,903,175	4,037,130	4,032,240	4,028,665	-0.1
Duplicating	314,290	320,155	286,550	248,955	-13.1
Telecommunications	508,955	529,405	534,680	451,435	-15.6
Radio Communications	271,435	813,540	801,480	819,705	2.3
Mail Services	167,890	167,020	167,870	188,215	12.1
Network Systems Administration	1,301,665	1,324,265	1,377,205	1,352,915	-1.8
Insurance	2,419,065	2,029,110	1,964,935	1,505,085	-23.4
TOTAL, INTERNAL SERVICE CHARGES	13,029,995	13,279,337	13,344,160	13,008,885	-2.5
Other Capital Outlay	65,789	237,265	6,000	105,820	1663.7
TOTAL, CAPITAL OUTLAY	65,789	237,265	6,000	105,820	1663.7
SUBTOTAL, GENERAL FUND	106,595,866	111,950,333	117,237,985	121,862,860	3.9
Allocations In	642,125	243,173	294,585	316,630	7.5
Allocations Out	(13,845,230)	(13,801,147)	(14,750,680)	(15,375,945)	4.2
TOTAL, GENERAL FUND	\$93,392,761	\$98,392,359	\$102,781,890	\$106,803,545	3.9%

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Employee Overhead-General Fund

Account Description	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET	18-19 REVISED/ 19-20 BUDGET % Change
PERS-Normal Cost	\$15,510,043	\$6,943,440	\$7,373,055	\$7,456,240	1.1%
PERS-Unfunded Liability	0	10,095,165	12,060,255	13,968,800	15.8
Medical	5,650,961	5,501,222	5,926,205	6,367,120	7.4
Workers' Compensation	2,346,756	2,541,203	2,582,125	3,270,635	26.7
Other Employee Overhead	1,650,185	1,673,947	1,643,545	1,705,040	3.7
TOTAL, EMPLOYEE OVERHEAD	<u>\$25,157,945</u>	<u>\$26,754,978</u>	<u>\$29,585,185</u>	<u>\$32,767,835</u>	<u>10.8%</u>

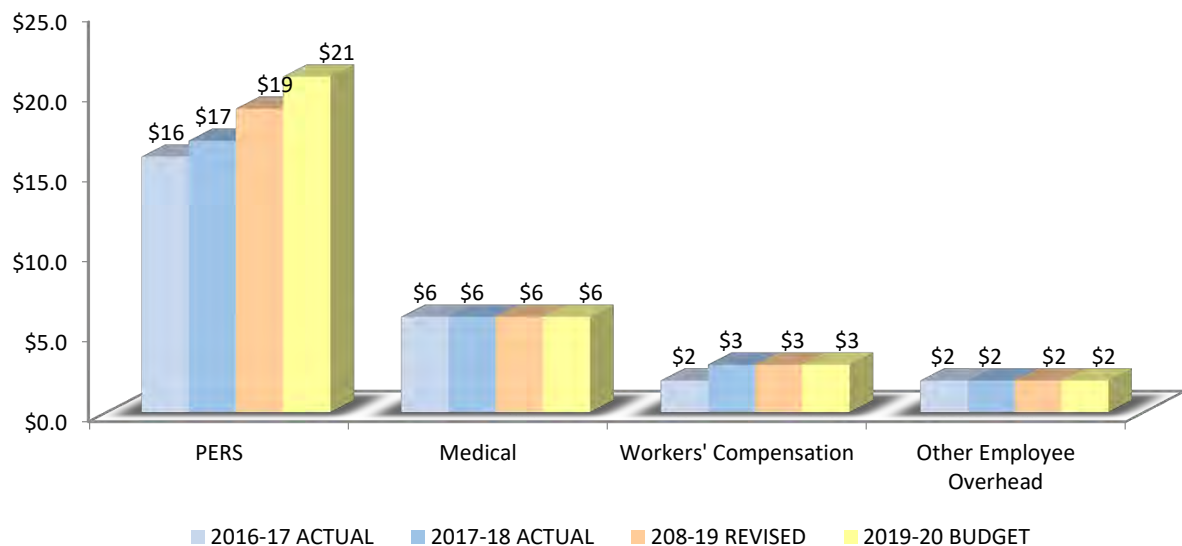
The PERS normal cost rates will increase from 10.52% to 11.28% for the Miscellaneous Plan and from 19.79% to 20.64% for the Safety Plan. This is projected to result in an approximate \$83,000 increase in pension costs to the General Fund during 2019-20. The unfunded liability portion of the PERS contribution is anticipated to increase by \$2 million or 15.8%.

Medical insurance premiums are anticipated to increase by 11% in calendar year 2020 resulting in an increase to the General Fund of about \$441,000.

There is a significant projected increase in workers' compensation charges to the General Fund of approximately \$689,000 for 2019-20. The available fund balance in the workers' compensation fund is significantly below actuarial recommended levels. Included in the City's General Fund Multi-year Financial Plan are increases in workers' compensation charges over several years to meet the actuarial recommended funding level.

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

Employee Overhead Comparison (In Millions)



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Schedule of Interfund Transfers

		TRANSFERS IN/(TRANSFERS OUT)			
FUND #	FUND DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
<u>GENERAL FUND</u>					
001	General Fund	\$2,081,000	\$2,491,539	\$2,080,000	\$2,085,000
001	General Fund	(1,735,174)	(5,243,613)	(7,465,805)	(3,306,800)
<u>SPECIAL REVENUE FUNDS</u>					
107	Vehicle Parking District	95,225	95,430	98,225	101,120
108	Gas Tax	(2,055,000)	(2,055,000)	(2,055,000)	(2,055,000)
112	Community Services	223,100	67,290	26,010	90,335
112	Community Services	0	(409,744)	0	0
116	CDBG	0	(3,626)	0	0
122	Daley Ranch Restoration	0	0	0	(30,000)
281	Successor Agency - Housing	25,000	25,000	25,000	25,000
553	Reidy Creek Golf Course Fund	131,000	247,150	80,590	95,890
<u>CAPITAL PROJECT FUNDS</u>					
115	CDBG Projects	0	3,626	0	0
206	Streets Projects	75,299	0	0	0
229	General Capital Projects	769,670	2,292,538	219,355	0
229	General Capital Projects	0	(27,497)	(80,548)	0
243	Public Facilities Fees	301,610	27,497	60,548	0
243	Public Facilities Fees	(961,280)	(95,600)	0	0
651	Building Maintenance-CIP	0	0	1,218,000	
<u>DEBT SERVICE FUNDS</u>					
376	Reidy Creek Debt Service	365,550	368,850	366,795	336,595
<u>ENTERPRISE FUNDS</u>					
555	Water	(47,200)	(12,500)	0	(700,000)
556	Water Capital Projects	0	0	0	700,000
556	Water Capital Projects	47,200	0	0	0
557	Wastewater Capital Projects	(2,000,000)	3,000,000	3,000,000	42,760,000
558	Wastewater	0	(3,037,500)	0	0
558	Wastewater	1,975,000	0	(3,025,000)	(42,760,000)
<u>INTERNAL SERVICE FUNDS</u>					
650	Building Maintenance	0	300,000	430,000	0
653	Fleet Services	0	60,000	25,000	0
654	Central Services	0	(76,045)	(219,355)	0
690	Workers' Comp Insurance	500,000	0	500,000	0
691	General Liability Insurance	200,000	0	0	0
692	Benefits Administration	10,000	0	0	0
<u>TRUST FUNDS</u>					
716	Hegyí Trust Fund	(1,000)	(1,795)	0	0
790	RORF	(11,565,210)	(7,148,700)	(12,199,905)	(3,572,325)
791	Successor Agency - Redevelopment	11,565,210	7,148,700	12,199,905	3,572,325
795	Section 115 Pension Trust	0	1,984,000	4,716,185	2,657,860



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Available Fund Balance Schedule

FUND	2018-19 PROJECTED AVAILABLE FUND BALANCE	2019-20 PROJECTED AVAILABLE FUND BALANCE	CHANGE IN AVAILABLE FUND BALANCE	% CHANGE
General Fund				
Reserve	\$17,392,319	\$17,392,319	\$0	0.0%
Special Revenue Funds				
Landscape Maintenance District	1,058,465	711,110	(347,355)	-32.8
Successor Agency-Housing	4,958,500	4,958,500	0	0.0
Mobilehome Park Management	201,600	201,600	0	0.0
HOME Program	940,140	940,140	0	0.0
Trust Funds				
Section 115	6,800,185	9,558,045	2,757,860	40.6
SA-Redevelopment	0	(953,955)	(953,955)	NA
Debt Service Funds				
General Obligation Bond Debt Service	4,443,664	4,443,664	0	0.0
Reidy Creek Golf Course Debt Service	29,000	0	(29,000)	-100.0
Enterprise Funds				
Water	5,949,057	10,817,182	4,868,125	81.8
Wastewater	9,887,569	11,972,729	2,085,160	21.1
Internal Service Funds				
Building Maintenance	16,540	0	(16,540)	-100.0
Warehouse	120,072	49,612	(70,460)	-58.7
Fleet Services	5,000,722	5,013,422	12,700	0.3
Central Services (Duplicating, Telecommunications & Mail Services)	307,436	250,986	(56,450)	-18.4
Network & Systems Administration	334,199	176,134	(158,065)	-47.3
Workers' Compensation Insurance	8,799,351	8,788,211	(11,140)	-0.1
General Liability Insurance	6,485,381	5,229,176	(1,256,205)	-19.4
Benefits Administration	189,070	57,935	(131,135)	-69.4
Property Insurance	998,275	999,205	930	0.1
Dental Insurance	363,042	304,002	(59,040)	-16.3
Unemployment Insurance	288,721	218,721	(70,000)	-24.2

Explanation of Available Fund Balance and Reserves:

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Available Fund Balance Schedule**

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

Landscape Maintenance District - Accumulated fund balance from prior years is being used to fund various rehab programs.

Section 115 Trust - The General fund portion of the advance payback from the Successor Agency - Redevelopment fund will be used to add to the fund balance of this fund which can be used to stabilize future pension contribution rate increases and ensure long-term sustainability of pension benefits.

Central Services (Telecommunications) - Accumulated fund balance from prior years is being used to fund voice/data hardware upgrades.

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

Reidy Creek Golf Course Debt Service, Building Maintenance, Warehouse, Network & Systems Administration, General Liability Insurance, Benefits Administration, Dental Insurance, & Unemployment Insurance - Accumulated fund balance from prior years is being appropriated to meet 2019-20 expenditure needs.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
General Government				
Full-time	36	36	31	31
Part-time FTE	1.3	1.3	2.1	2.1
Temporary Part-time FTE	4.1	2.5	1.4	1.4
Total FTE	41.4	39.8	34.5	34.5

2017-18 Volunteer Hours: City Clerk - 44 hours

Administrative Services

Full-time	39	38	37	37
Part-time FTE	0	0.8	0.8	0.8
Temporary Part-time FTE	1	0.8	0	0
Total FTE	40	39.6	37.8	37.8

2017-18 Volunteer Hours: Human Resources - 76 hours

Information Systems

Full-time	12	13	15	16
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2017-18 Volunteer Hours: GIS - 135.50 hours

Community Services

Full-time	35	36	16	19
Part-time FTE	3.8	4.5	3.0	3.0
Temporary Part-time FTE	42.5	39.8	28.1	30.8
Total FTE	81.3	80.3	47.1	52.8

2017-18 Volunteer Hours: Library - 16,431 hours, Older Adult Services - 728 hours, Sr. Nutrition - 289.25 hours

Community Development

Full-time	34	34	33	33
Part-time FTE	0.5	0.5	0.5	0
Temporary Part-time FTE	5.8	6.1	6.9	2.5
Total FTE	40.3	40.6	40.4	35.5

2017-18 Volunteer Hours: Planning - 173 hours & Code Enforcement - 103 hours

Public Works

Full-time	54	55	55	58
Temporary Part-time FTE	17.9	18.9	20.2	21.9
Total FTE	71.9	73.9	75.2	79.9

Engineering

Full-time	24	23	24	24
Contract/Grant Funded	0	0	0	1
Temporary Part-time FTE	2.9	4.1	6.5	2.2
Total FTE	26.9	27.1	30.5	27.2

2017-18 Volunteer Hours: 81.5 hours

Police

Full-time	217	218	217	217
Part-time FTE	0.8	0	0	0
Temporary Part-time FTE	10.8	12.1	12.1	12.1
Total FTE	228.6	230.1	229.1	229.1

2017-18 Volunteer Hours: 7,733.5 hours

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
Fire/Emergency Management				
Full-time	121	121	121	121
Part-time FTE	0.8	0.8	0.8	0.8
Temporary Part-time FTE	1.8	0.5	0.8	0.8
Total FTE	123.6	122.3	122.6	122.6
2017-18 Volunteer Hours: 2,270 hours				
Total Full-time Positions	572	574	549	556
Total Grant Funded Positions	0	0	0	1
Total Part-time FTE Positions	7.2	7.9	7.2	6.7
Total Temporary Part-time FTE	86.8	84.8	76.0	71.7
Total General Fund FTE Positions	666.0	666.7	632.2	635.4
ASES				
Grant Funded	2	3	3	2
Temporary Part-time FTE	26.8	28.8	32.6	23.5
Total FTE	28.8	31.8	35.6	25.5
CDBG/Housing				
Full-time	3	3	3	3
Contract/Grant Funded	5	3	3	3
Total FTE	8	6	6	6
Water Operations				
Full-time	78	78	79	78
Contract/Grant Funded	5	5	5	5
Temporary Part-time FTE	32.4	32.4	33.7	33.7
Total FTE	115.4	115.4	117.7	116.7
2017- 18 Volunteer Hours: 32 hours				
Wastewater Operations				
Full-time	86	85	85	85
Temporary Part-time FTE	3.2	3.8	3.8	3.8
Total FTE	89.2	88.8	88.8	88.8
2017-18 Volunteer Hours: Wastewater - 187.50 hours & Environmental Programs - 200.5 hours				
Recycling & Waste Reduction				
Full-time	2	2	2	3
Temporary Part-time FTE	1.3	1.3	1.4	1.4
Total FTE	3.3	3.3	3.4	4.4
Building Maintenance				
Full-time	15	15	14	16
Part-time FTE	0.8	0.8	0.8	0.8
Temporary Part-time FTE	21.8	21.9	22.2	22.2
Total FTE	37.6	37.7	37	39
Warehouse				
Full-time	2	2	2	2
Temporary Part-time FTE	0	0	0.8	0.8
Total FTE	2	2	2.8	2.8

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Authorized Positions**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
Fleet Services				
Full-time	12	12	12	12
Temporary Part-time FTE	0.7	1.4	0	0
Total FTE	12.7	13.4	12	12
2017-18 Volunteer Hours: 135 hours				
Other Internal Service Funds				
Full-time	17	18	19	19
Temporary Part-time FTE	0.4	0.4	0.4	0.4
Total FTE	17.4	18.4	19.4	19.4
Total Full-time Positions	787	789	765	774
Total Grant Funded Positions	12	11	11	11
Total Part-time FTE Positions	8	8.7	8	7.5
Total Temporary Part-time FTE	173.4	174.8	170.9	157.5
Total Citywide FTE Positions	980.4	983.5	954.9	950

Total 2017-18 Volunteer Hours: 28,619.75 hours



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

The City of Escondido budgets a majority of capital expenditures through the City's five-year Capital Improvement Program and Budget (CIP). The CIP is used to coordinate the identification of dependable funding resources with the implementation of projects that respond to current needs and priorities. These projects can require several years to strategically plan, design, fund and construct. The CIP allows for staff to budget and plan accordingly. Further information on the CIP can be found in the CIP budget document, which is located on the City's website at: <https://www.escondido.org/capital-improvement-program.aspx>.

The Fiscal Year 2019-20 capital projects are sorted into several categories noted on the right. The most significant capital projects within these categories are described below. Detail is provided for these projects as to whether the costs are reoccurring or nonrecurring, the funding source, total current year projected cost and the total estimated cost of the project.

2019-20 Capital Improvement Plan	
Community Services	\$722,715
Library	330,000
Parks & Recreation	817,290
Public Safety	75,000
Public Works	901,017
Streets	23,229,930
Wastewater	42,760,000
Water	15,700,000
Total CIP	\$84,535,952

Wastewater

The Wastewater Department anticipates \$42 million in capital projects this year. Of that amount, \$40.3 million relates to the Recycled Water Easterly Main and Distribution projects that will construct the infrastructure to provide recycled water to agricultural users. These projects consist of construction of a Membrane Filtration Reverse Osmosis facility and pump station to improve recycled water quality for agriculture uses and extending the pipeline from Grape Day Park to the agricultural areas of Cloverdale and Mountain View. The City has applied for State Revolving Funds for these projects. The anticipated total cost for these projects is \$85 million. Of that amount, \$30.7 million has been secured in bond and wastewater customer fees towards the project, \$40.3 million is needed in Fiscal Year 2019-20 and an additional \$14 million is requested in future years.



Membrane Filtration Reverse Osmosis Facility and Pump Station

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

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

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

Streets

The Engineering Department anticipates spending \$23.2 million towards street related projects. Of that amount, \$4.8 million will be used to fund the reoccurring street pavement maintenance and rehabilitation projects. This year's program is funded by gas tax funds, TransNet funds and the Road Maintenance and Rehab Account Senate Bill 1 funding. Completion of these projects will reduce maintenance costs as new asphalt roads will preserve the life of the street resulting in less street maintenance.



Street pavement maintenance & rehabilitation



Citracado Parkway Extension Project

This year's budget also designates \$15.2 million in funding for the Citracado Parkway Extension project. This project extends Citracado Parkway from Harmony Grove Village Parkway to Andreasen Drive and is the City's highest priority roadway project. It has secured funding of \$23.4 million from Palomar Health, TransNet, and Traffic Impact fees. An additional \$1.4 million is anticipated to be programmed towards this project in the next 4 years for a total cost of \$40 million. This

is a non-reoccurring cost to the City. Completion of this project will require routine maintenance, and appropriate funding will be included in the operating budget when completed.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Capital Expenditure Summary**

Since the onset of the recession, there have been CIP budget requests that do not have a designated funding source. The City currently has approximately \$9.8 million in additional capital projects that need funding for Fiscal Year 2019-20.

2019-20 Operating Budget Capital Outlay	
Motive Equipment	\$2,379,720
Other Capital Outlay	1,169,720
Total Capital Outlay	\$3,549,440

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

Capital outlay is defined and based on the following criteria:

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

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

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



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2019	2019-20 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
BONDS:					
2015 General Obligation Refunding Bonds Public Safety Facilities (Series A Refunded)	Property Tax	\$ 61,250,000	\$ 56,810,000	\$ 4,756,375	2036
Escondido Joint Powers Financing Authority 2013A Lease Revenue Refunding Bonds Reidy Creek Golf Course (Series 2001 Refunded)	General Fund	4,830,000	3,515,000	363,644	2030
Escondido Joint Powers Financing Authority 2007 Water Revenue COP Bonds (2000A Revenue COP Partially Refunded)	Water Fund	30,440,000	24,615,000	1,808,650	2037
Escondido Joint Powers Financing Authority 2012 Water Lease Revenue Refunding Bonds (2000A & 2002A Revenue COPs Refunded)	Water Fund	31,660,000	28,195,000	1,891,657	2041
Escondido Joint Powers Financing Authority 2012 Wastewater Lease Revenue Refunding Bonds (2000A Revenue COP Refunded)	Wastewater Fund	27,390,000	26,345,000	1,441,982	2041
2015A Wastewater Revenue Refunding Bonds (2004A Revenue COP Refunded)	Wastewater Fund	14,645,000	10,575,000	1,601,250	2026
2015B Wastewater Revenue Refunding Bonds Taxable (2004B Revenue COP Refunded)	Wastewater Fund	5,060,000	3,330,000	525,525	2025
Community Facilities District No. 2000-01 2013 Special Tax Refunding Bonds Hidden Trails (Series 2000 Refunded)	Special Assessment	2,355,000	1,840,000	188,356	2031
Community Facilities District No. 2006-01 2015 Special Tax Refunding Bonds Eureka Ranch (Series 2006 Refunded)	Special Assessment	13,745,000	12,545,000	1,032,250	2036
Reassessment District No. 98-1 1998 Limited Obligation Improvement Refunding Bonds - Rancho San Pasqual	Assessment District	5,105,000	2,125,000	334,855	2026
TOTAL BONDS		196,480,000	169,895,000	13,944,544	

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Long-term Debt Summary**

DESCRIPTION	FUNDING SOURCE	ORIGINAL DEBT ISSUE	OUTSTANDING PRINCIPAL AT JUNE 30, 2019	2019-20 PRINCIPAL & INTEREST PAYMENT	RETIREMENT YEAR
LOANS:					
County of San Diego - Regional Communication System	General Fund	3,230,225	2,352,659	374,633	2027
California Energy Commision - Energy Conservation Project at CCAE	Building Maintenance Fund	1,107,890	299,681	106,924	2022
San Diego Gas & Electric - Energy Conservation Projects at City Hall	Building Maintenance Fund	22,620	5,090	2,262	2022
San Diego Gas & Electric - Energy Conservation Projects at City Facilities	General Fund	224,078	17,217	9,410	2022
State Revolving Fund - Wastewater Treatment Plant Project:					
Phase I	Wastewater	8,149,807	814,987	488,990	2021
Phase II	Fund	16,461,971	3,292,395	987,722	2023
Phase III		12,352,118	2,470,424	741,130	2023
Aeration Blower Replacement		1,572,306	546,120	98,817	2024
State Revolving Fund - Safe Drinking Water Project:					
Gravity Float Line	Water	2,048,125	611,538	130,919	2023
Alexander Area Phase II Water Line	Fund	2,813,235	1,929,015	180,690	2031
TOTAL LOANS		47,982,375	12,339,126	3,121,497	
TOTAL DEBT OBLIGATIONS		\$ 244,462,375	\$ 182,234,126	\$ 17,066,041	

NOTE:

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Legal Debt Margin Summary

	2015	2016	2017	2018	2019
Assessed valuation	\$ 10,389,492,632	\$ 10,901,050,697	\$ 11,397,164,781	\$ 12,065,097,152	\$ 15,911,773,363
Conversion percentage	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>	<u>25%</u>
Adjusted assessed valuation	2,597,373,158	2,725,262,674	2,849,291,195	3,016,274,288	3,977,943,341
Debt limit percentage	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>	<u>15%</u>
Debt limit	389,605,974	408,789,401	427,393,679	452,441,143	596,691,501
Total Debt Applicable to Debt Limit:					
General Obligation Bonds	61,520,000	61,520,000	60,460,000	58,680,000	56,810,000
Legal Debt Margin	<u>\$ 328,085,974</u>	<u>\$ 347,269,401</u>	<u>\$ 366,933,679</u>	<u>\$ 393,761,143</u>	<u>\$ 539,881,501</u>
Total Debt Applicable to the Limit					
as a Percentage of Debt Limit	16%	15%	14%	13%	10%

NOTE:

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

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
General Fund Multi-Year Financial Plan

	ADOPTED 2018-19	PROPOSED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23
<u>Sources of Funds:</u>					
Estimated Revenue	\$ 101,109,750	\$ 104,144,900	\$ 106,227,800	\$ 108,352,355	\$ 110,519,400
Transfer from Gas Tax	2,055,000	2,055,000	2,055,000	2,055,000	2,055,000
Transfer from Wastewater	25,000	-	-	-	-
Transfer from Daley Ranch Restoration	-	30,000	-	-	-
Deposit - PEG Fees	11,000	13,500	11,000	11,000	11,000
Deposit - Joslyn Trust	15,100	10,100	-	-	-
Advance Payback fro Successor-Agency-Redev.	3,716,185	2,657,860	5,910,820	2,097,215	-
TOTAL, Sources	106,932,035	108,911,360	114,204,620	112,515,570	112,585,400
<u>Uses of Funds:</u>					
General Fund Operating Budget-PERS	19,429,275	21,425,040	23,025,040	24,825,040	26,325,040
General Fund Operating Budget-All Other	83,200,955	85,378,505	88,837,505	92,383,505	96,021,505
Total General Fund Operating Budget	102,630,230	106,803,545	111,862,545	117,208,545	122,346,545
Transfer to ASES	26,010	90,335	90,335	90,335	90,335
Transfer to Reidy Creek Golf Course-Debt Service	366,795	336,595	361,220	363,570	360,695
Transfer to Reidy Creek Golf Course-Operations	24,590	95,890	100,000	100,000	100,000
Transfer to Vehicle Parking District	98,225	101,120	104,155	107,280	110,495
Transfer to Successor Agency-Housing	25,000	25,000	25,000	25,000	25,000
Transfer to Section 115 Irrevocable Pension Trust	3,716,185	2,657,860	5,910,820	2,097,215	-
Transfer to Capital Projects	-	-	1,000,000	1,000,000	1,000,000
Advance Paybacks to Public Facilities Fund	45,000	45,000	-	-	-
TOTAL, Uses	106,932,035	110,155,345	119,454,075	120,991,945	124,033,070
TOTAL, Sources Over/(Under) Uses	\$ -	\$ (1,243,985)	\$ (5,249,455)	\$ (8,476,375)	\$ (11,447,670)

PURPOSE:

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

ASSUMPTIONS:

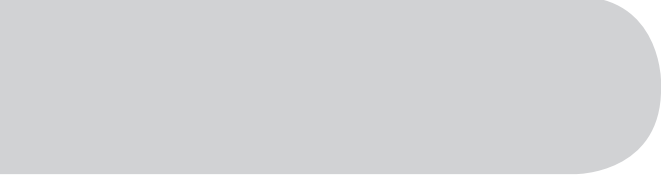
The multi-year financial plan above is based primarily on the following key assumptions for fiscal years 2020-21 thru 2022-23:

- 1- 3% increase in projected salaries primarily for step increases
- 2- CalPERS employer contribution increases based on rate increases provided by CalPERS: Approximately \$1.6 million in 2020-21, \$1.8 million in 2021-22 and \$1.5 million in 2022-23
- 3- 5% increase in the cost of medical insurance
- 4- \$600,000 a year increase in workers' compensation charges in order to build fund balance to actuary recommended levels
- 5- 3% increase in all other overhead
- 6- 3% increase in maintenance and operation costs to cover items such as increases in the cost of various contracts and utilities
- 7- \$400,000 a year increase in building maintenance charges in order to build fund balance to fund deferred maintenance and repair of City owned buildings
- 8- \$1,000,000 a year transfer out to provide funding for priority capital projects that currently do not have a funding source
- 9- 3% increase in maintenance and operation costs to cover items such as increases in the cost of various contracts and utilities
- 10- 2% increase in estimated revenue
- 11- Loan repayment from the Successor Agency-Redevelopment will be transferred to the Section 115 Trust Fund
- 12- One-time resources of unclaimed deposits will be used during 2019-20 as transitional funding in the short term to cover the structural budget gap until an additional recurring revenue source has been approved

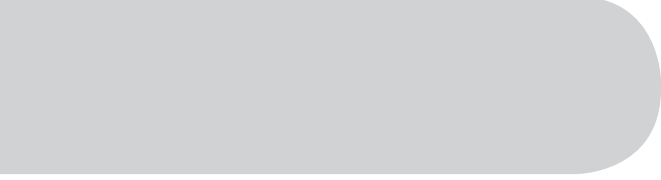
CONCLUSION:

Another goal of the City is to maintain a balanced budget without the use of reserves. In order to completely fund the assumed increases in expenditures, revenue would need to increase by 7% in 2020-21, 5% in 2021-22 and 4% in 2022-23 to have a balanced budget. Revenue and expenditure projections will be continuously monitored and adjustments will be made both quarterly and during the annual budget process in order to maintain a balanced budget.





Departmental Budget Detail



General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
General Fund Sources and Uses

GENERAL FUND

This fund was created to account for transactions related to the collection of all general revenues of the City not specifically levied or collected in other City funds, and for the expenditures related to the rendering of general services by the City.

Sources of Funds:

Operating Revenue	\$105,388,885
Transfer from Gas Tax Fund	2,055,000
Transfer from Daley Ranch Restoration	30,000
Deposit - PEG Fees	13,500
Deposit - Joslyn Trust	10,100
Advance Payback from Successor Agency-Redevelopment	2,657,860
TOTAL, Sources	<u><u>\$110,155,345</u></u>

Uses of Funds:

Operating Budget	\$106,803,545
Transfer to ASES	90,335
Transfer to Reidy Creek Golf Course-Debt Service	336,595
Transfer to Reidy Creek Golf Course-Operations	95,890
Transfer to Vehicle Parking District	101,120
Transfer to Successor Agency-Housing	25,000
Transfer to Section 115 Irrevocable Pension Trust	2,657,860
Advance Payback to Public Facilities Fund-Principal	45,000
TOTAL, Uses	<u><u>\$110,155,345</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY COUNCIL



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

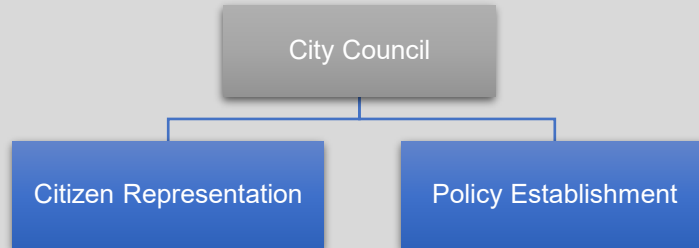
MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and medical costs
- Eliminated Federal lobbyist, added City Council action plan, increase in SANDAG member assessment, moved video streaming costs to Video Services budget and increase in trainings and meetings
- Decrease in internal service charges primarily due to decrease in duplicating needs

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY COUNCIL

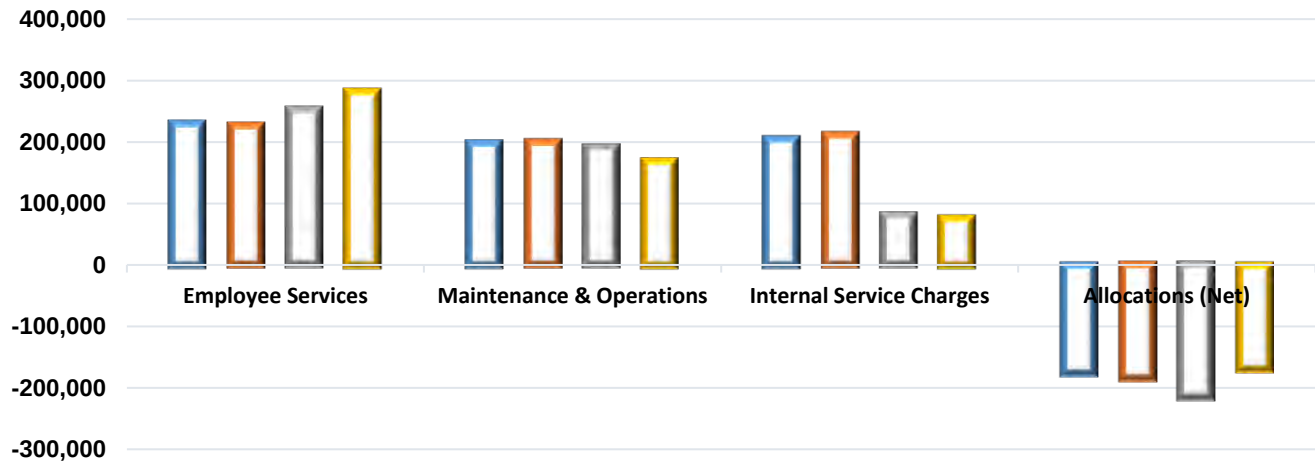
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	228,647	225,044	251,520	281,370
Maintenance & Operations	196,564	198,207	190,075	168,900
Internal Service Charges	203,295	209,850	79,485	76,600
Allocations (Net)	<u>(175,668)</u>	<u>(185,106)</u>	<u>(215,545)</u>	<u>(169,195)</u>
Total Budget	452,838	447,995	305,535	357,675

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-001	CITY COUNCIL				
5001	REGULAR FULL-TIME	150,295	156,348	163,215	170,985
5025	OTHER EMPLOYEE OVERHEAD	10,490	10,573	10,110	10,475
5026	PERS-NORMAL COST	46,260	2,071	14,655	16,465
5029	PERS-UNFUNDED LIABILITY	0	34,355	41,360	48,565
5027	MEDICAL	20,696	20,821	21,480	32,880
5028	WORKERS' COMPENSATION	905	876	700	2,000
	TOTAL, EMPLOYEE SERVICES	228,647	225,044	251,520	281,370
5101	OFFICE/OPERATING SUPPLIES	13,455	14,066	8,000	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	66,337	67,076	64,500	18,500
5160	TRAINING AND MEETINGS	4,442	4,871	3,000	10,000
5162	DUES AND SUBSCRIPTIONS	65,467	66,632	66,575	84,400
5163	AUTO ALLOWANCE	45,263	45,263	45,000	45,000
5173	OTHER TELEPHONE	1,601	300	3,000	3,000
	TOTAL, M & O	196,564	198,207	190,075	168,900
5125	BUILDING MAINTENANCE	50,130	51,245	52,910	58,090
5165	DUPLICATING	8,925	10,415	8,940	4,635
5172	TELECOMMUNICATIONS	3,250	3,240	3,360	1,705
5175	MAIL SERVICES	115	390	135	135
5178	NETWORK & SYSTEMS ADMINISTRATION	6,660	6,955	6,995	6,455
5183	INSURANCE	134,215	137,605	7,145	5,580
	TOTAL, INTERNAL SERVICE CHARGES	203,295	209,850	79,485	76,600
	SUBTOTAL, CITY COUNCIL	628,506	633,101	521,080	526,870
5902	ALLOCATED OUT	(175,668)	(185,106)	(215,545)	(169,195)
	TOTAL, CITY COUNCIL	452,838	447,995	305,535	357,675



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY MANAGER



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

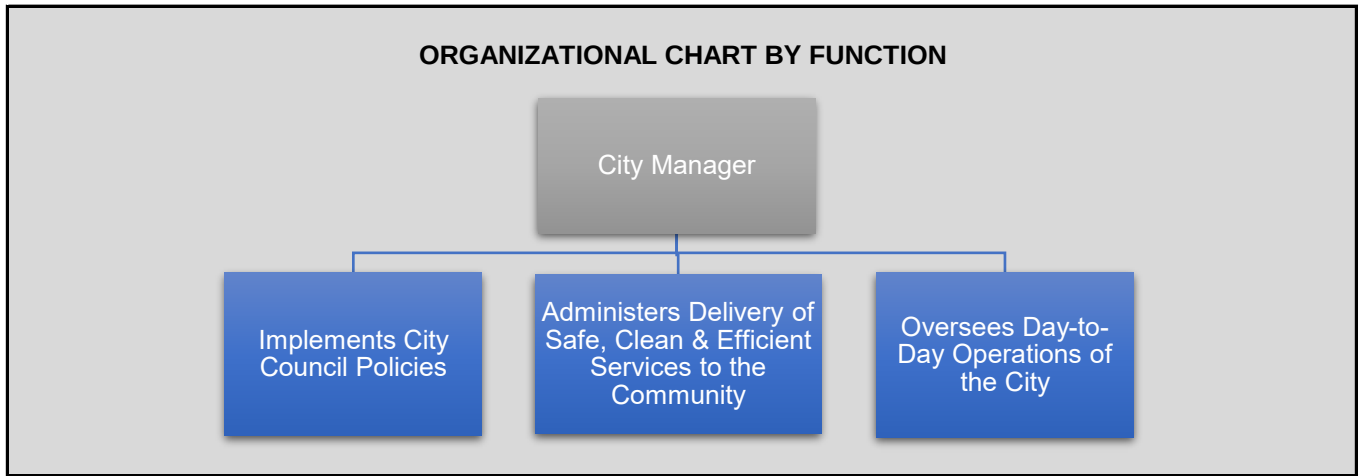
- Implement City Council policies
- Make sure the City of Escondido is safe, clean and efficiently run

MAJOR BUDGET IMPACTS

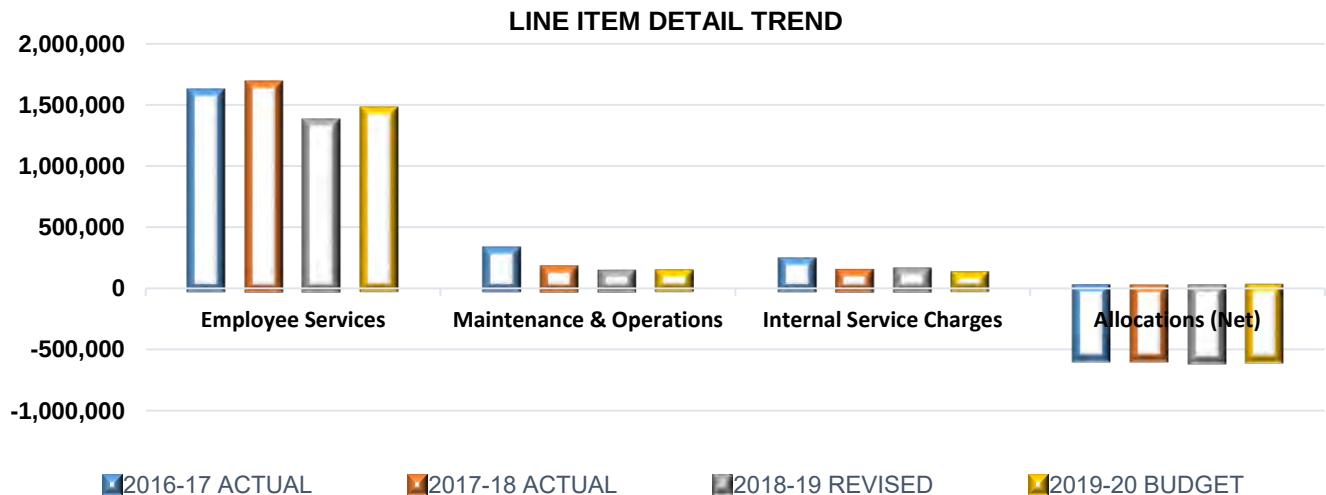
- Increase in salaries and PERS costs
- Printing costs for promotional brochure moved to Communications budget
- Significant decreases in duplicating, network & systems administration and insurance internal service charges

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY MANAGER



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	10.0	10.0	7.0	7.0
Temporary Part-Time (FTE)	3.0	1.1	0.0	0.0
Department Total	<u>13.0</u>	<u>11.1</u>	<u>7.0</u>	<u>7.0</u>
BUDGET:				
Employee Services	1,595,297	1,662,202	1,345,620	1,451,455
Maintenance & Operations	308,246	156,688	121,395	118,895
Internal Service Charges	217,455	130,035	140,220	101,840
Allocations (Net)	<u>(569,313)</u>	<u>(569,260)</u>	<u>(584,460)</u>	<u>(582,960)</u>
Total Budget	<u>1,551,685</u>	<u>1,379,665</u>	<u>1,022,775</u>	<u>1,089,230</u>



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-002 CITY MANAGER					
5001	REGULAR FULL-TIME	1,126,075	1,158,158	869,885	913,790
5004	TEMPORARY PART-TIME	16,684	257	0	0
5020	OVERTIME	254	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	55,693	62,812	47,750	47,970
5026	PERS-NORMAL COST	272,587	110,682	91,510	103,100
5029	PERS-UNFUNDED LIABILITY	0	184,555	220,450	258,360
5027	MEDICAL	62,916	82,604	68,300	71,695
5028	WORKERS' COMPENSATION	12,293	6,342	3,740	10,690
5030	FLEXIBLE BENEFITS	48,796	56,791	43,985	45,850
TOTAL, EMPLOYEE SERVICES		1,595,297	1,662,202	1,345,620	1,451,455
5101	OFFICE/OPERATING SUPPLIES	25,065	11,862	19,260	19,260
5126	MAINTENANCE OF EQUIPMENT	820	0	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	160,690	55,997	48,000	44,850
5160	TRAINING AND MEETINGS	8,255	12,425	12,400	12,400
5161	MILEAGE REIMBURSEMENT	427	107	0	0
5162	DUES AND SUBSCRIPTIONS	7,491	7,201	9,435	12,585
5163	AUTO ALLOWANCE	16,676	22,884	19,800	19,800
5167	ADVERTISING AND PRINTING	24,666	27,720	2,500	0
5173	OTHER TELEPHONE	8,499	7,173	5,000	5,000
5180	RENT	44,100	0	0	0
5190	OTHER EXPENSES	11,556	11,318	5,000	5,000
TOTAL, M & O		308,246	156,688	121,395	118,895
5125	BUILDING MAINTENANCE	120,650	68,305	71,345	75,140
5165	DUPLICATING	19,615	10,825	19,155	1,135
5172	TELECOMMUNICATIONS	2,900	3,885	4,030	1,495
5175	MAIL SERVICES	3,840	2,220	2,300	195

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-002	CITY MANAGER				
5178	NETWORK & SYSTEMS ADMINISTRATION	19,825	23,400	23,560	14,195
5183	INSURANCE	50,625	21,400	19,830	9,680
	TOTAL, INTERNAL SERVICE CHARGES	217,455	130,035	140,220	101,840
	SUBTOTAL, CITY MANAGER	2,120,998	1,948,925	1,607,235	1,672,190
5902	ALLOCATED OUT	(569,313)	(569,260)	(584,460)	(582,960)
	TOTAL, CITY MANAGER	1,551,685	1,379,665	1,022,775	1,089,230

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

CITY ATTORNEY



DESCRIPTION

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

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

STAFFING

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

CITY ATTORNEY PRACTICE AREAS

Litigation and Risk Management

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

Code Enforcement

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

General Municipal Law

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

Employment

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

Land Use

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

Real Estate

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

Contracts

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

DEPARTMENT PRIORITIES

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

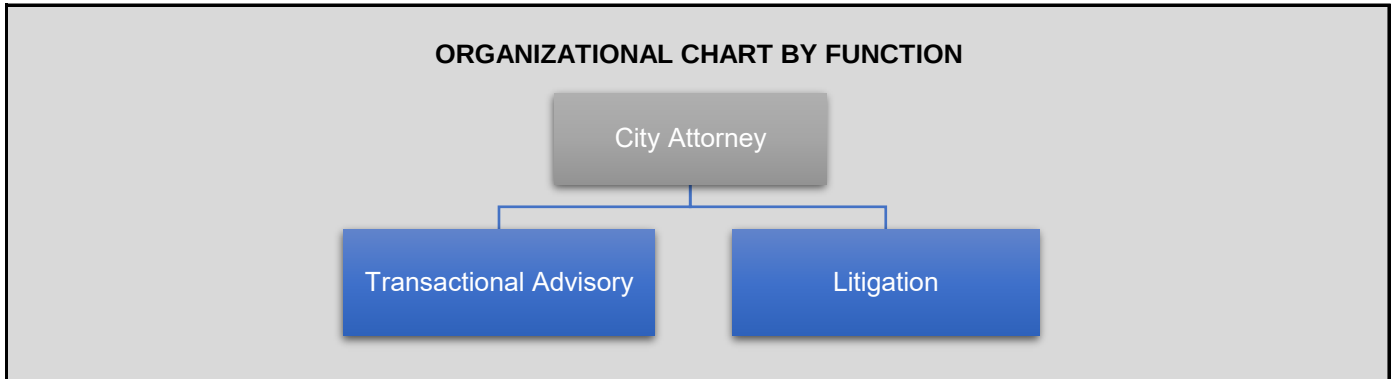
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

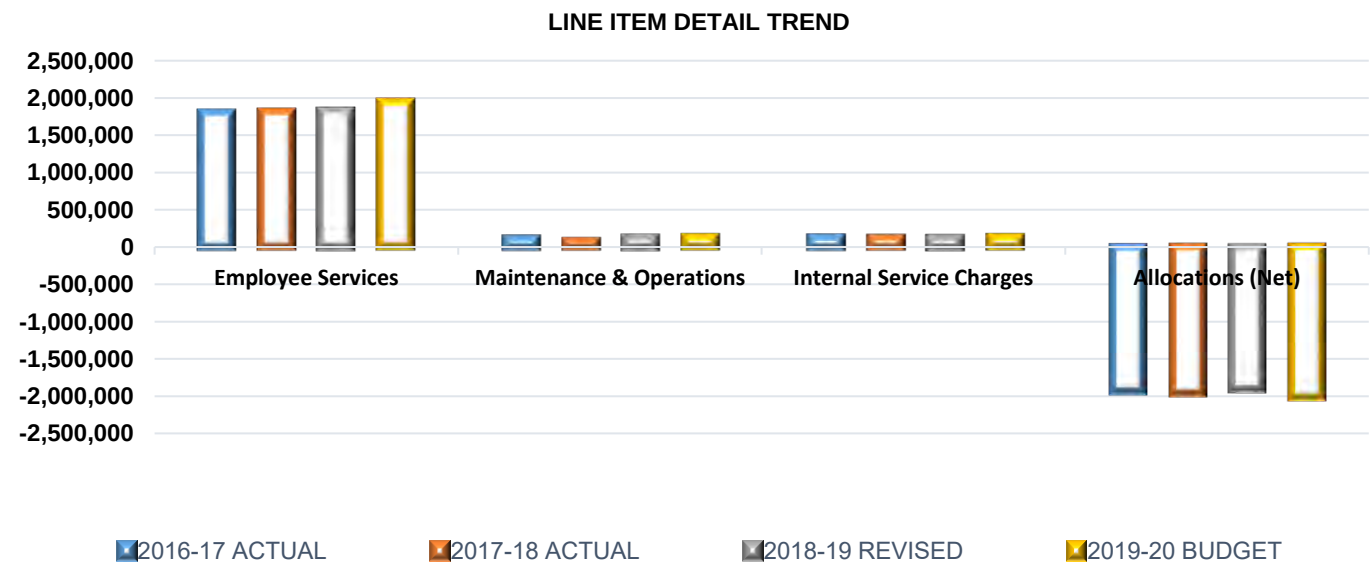
- Increase in salaries, PERS and workers' compensation costs
- Increase in internal service charges primarily due to increase in building maintenance
- Increase in allocations out primarily due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY ATTORNEY



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	11.0	11.0
Regular Part-Time (FTE)	0.0	0.0	0.8	0.8
Department Total	12.0	12.0	11.8	11.8
BUDGET:				
Employee Services	1,795,085	1,810,815	1,826,300	1,938,245
Maintenance & Operations	115,229	74,104	125,700	125,700
Internal Service Charges	128,305	117,700	123,040	128,935
Allocations (Net)	(1,938,080)	(1,962,370)	(1,912,960)	(2,021,390)
Total Budget	100,539	40,249	162,080	171,490



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

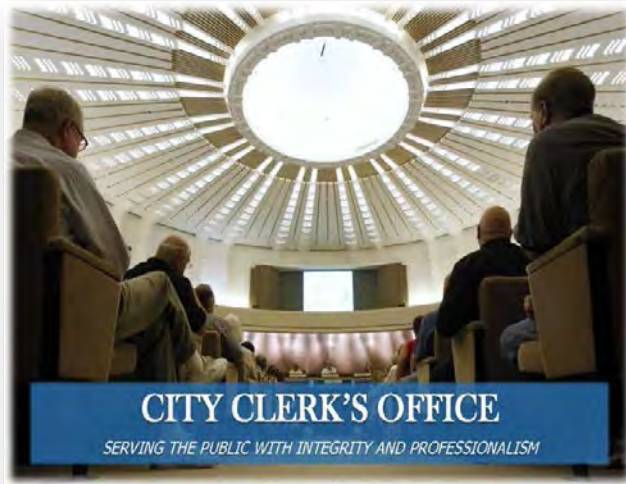
		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-003 CITY ATTORNEY					
5001	REGULAR FULL-TIME	1,223,436	1,184,931	1,170,290	1,202,060
5003	REGULAR PART-TIME	0	26,529	28,310	29,760
5004	TEMPORARY PART-TIME	0	2,160	0	0
5025	OTHER EMPLOYEE OVERHEAD	59,722	59,379	55,100	56,580
5026	PERS-NORMAL COST	349,046	119,814	126,095	138,985
5029	PERS-UNFUNDED LIABILITY	0	279,345	303,260	348,765
5027	MEDICAL	95,833	70,630	76,070	79,855
5028	WORKERS' COMPENSATION	6,992	6,730	5,185	14,490
5030	FLEXIBLE BENEFITS	60,056	61,296	61,990	67,750
TOTAL, EMPLOYEE SERVICES		1,795,085	1,810,815	1,826,300	1,938,245
5101	OFFICE/OPERATING SUPPLIES	56,584	30,065	50,000	50,000
5126	MAINTENANCE OF EQUIPMENT	150	488	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	27,788	11,307	40,000	40,000
5160	TRAINING AND MEETINGS	8,494	5,386	7,500	7,500
5161	MILEAGE REIMBURSEMENT	1,246	2,269	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	4,053	7,108	6,300	6,300
5163	AUTO ALLOWANCE	13,016	14,453	14,400	14,400
5173	OTHER TELEPHONE	3,898	3,029	4,800	4,800
TOTAL, M & O		115,229	74,104	125,700	125,700
5125	BUILDING MAINTENANCE	77,835	69,640	71,965	80,225
5165	DUPLICATING	13,165	10,765	9,555	10,425
5172	TELECOMMUNICATIONS	4,875	4,855	5,040	2,985
5175	MAIL SERVICES	3,055	2,830	5,735	6,395
5178	NETWORK & SYSTEMS ADMINISTRATION	15,985	17,995	18,185	19,360
5183	INSURANCE	13,390	11,615	12,560	9,545
TOTAL, INTERNAL SERVICE CHARGES		128,305	117,700	123,040	128,935

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

	<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-003 CITY ATTORNEY				
SUBTOTAL, CITY ATTORNEY	2,038,619	2,002,619	2,075,040	2,192,880
5902 ALLOCATED OUT	(1,938,080)	(1,962,370)	(1,912,960)	(2,021,390)
TOTAL, CITY ATTORNEY	100,539	40,249	162,080	171,490

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY CLERK



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

- Maintain a high level of customer service for the public counter, telephone contacts and internal services
- Update Records Retention Schedule and Citywide Records and Information Management Manual
- Begin 3rd and final phase of project to convert Micro Media into digital format
- Develop electronic submittal process policy for claims, public records requests, and Boards and Commission Applications
- Implement technology that can assist with automation, efficiency and transparency for public records requests, agenda management and campaign filings

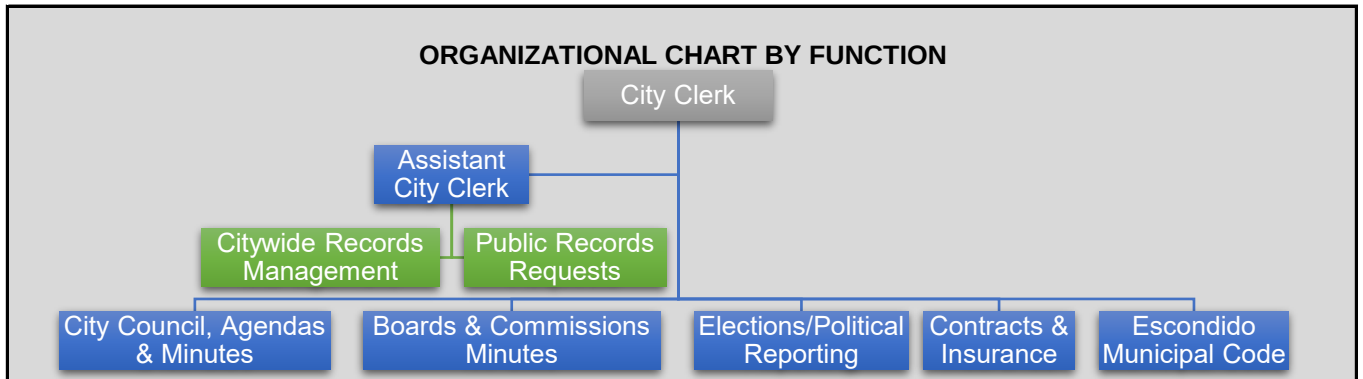
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in PERS workers' compensation costs
- Added public records request processing software
- Decrease in internal service charges primarily due to decrease in duplicating, telecommunications and insurance charges
- Increase in allocations out primarily due to increase in budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

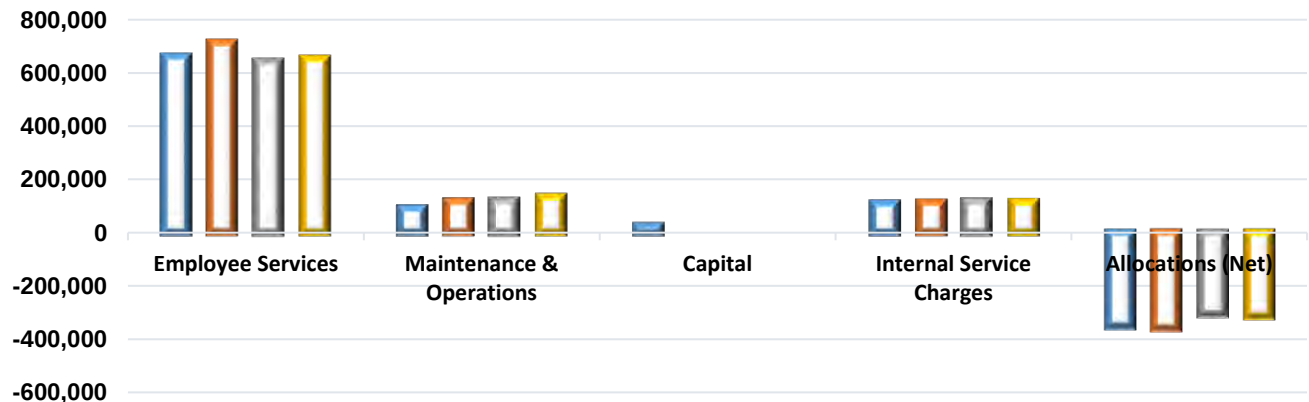
CITY CLERK



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	6.0	6.0	5.0	5.0
Regular Part-Time (FTE)	1.3	1.3	1.3	1.3
Temporary Part-Time (FTE)	1.1	1.4	1.4	1.4
Department Total	8.4	8.7	7.7	7.7
BUDGET:				
Employee Services	658,487	710,888	637,645	651,370
Maintenance & Operations	90,704	116,789	119,475	133,050
Capital Outlay	24,596	0	0	0
Internal Service Charges	109,475	111,465	117,940	113,435
Allocations (Net)	(350,600)	(359,730)	(306,270)	(314,250)
Total Budget	532,662	579,412	568,790	583,605

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-004	CITY CLERK				
5001	REGULAR FULL-TIME	387,344	415,582	348,850	350,905
5003	REGULAR PART-TIME	43,679	46,921	50,030	51,175
5004	TEMPORARY PART-TIME	14,344	26,435	27,340	27,340
5020	OVERTIME	0	0	1,000	1,000
5025	OTHER EMPLOYEE OVERHEAD	20,556	21,675	19,325	18,010
5026	PERS-NORMAL COST	127,861	43,897	41,960	45,365
5029	PERS-UNFUNDED LIABILITY	0	95,190	111,665	115,885
5027	MEDICAL	36,270	32,549	11,635	12,215
5028	WORKERS' COMPENSATION	2,630	2,636	2,285	4,750
5030	FLEXIBLE BENEFITS	25,803	26,002	23,555	24,725
	TOTAL, EMPLOYEE SERVICES	658,487	710,888	637,645	651,370
5101	OFFICE/OPERATING SUPPLIES	2,768	2,242	3,700	3,700
5126	MAINTENANCE OF EQUIPMENT	4,032	1,768	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	18,102	39,778	39,600	39,600
5160	TRAINING AND MEETINGS	4,842	4,854	4,300	4,300
5161	MILEAGE REIMBURSEMENT	99	0	0	0
5162	DUES AND SUBSCRIPTIONS	1,296	1,440	1,000	1,000
5163	AUTO ALLOWANCE	5,130	5,130	5,100	5,100
5167	ADVERTISING AND PRINTING	2,403	2,919	8,500	8,500
5170	UTILITIES	720	720	5,000	5,000
5173	OTHER TELEPHONE	660	1,127	1,200	1,200
5180	RENT	42,082	56,811	47,075	47,075
5193	SOFTWARE	0	0	0	13,575
5194	MINOR OFFICE EQUIPMENT	8,571	0	0	0
	TOTAL, M & O	90,704	116,789	119,475	133,050

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-004	CITY CLERK				
5209	OTHER CAPITAL OUTLAY	24,596	0	0	0
	TOTAL, CAPITAL OUTLAY	24,596	0	0	0
5125	BUILDING MAINTENANCE	55,125	50,980	56,720	66,180
5164	FLEET SERVICES	255	4,505	4,505	4,505
5165	DUPLICATING	10,425	7,980	10,810	4,120
5172	TELECOMMUNICATIONS	10,015	11,110	11,880	4,305
5175	MAIL SERVICES	4,980	8,160	4,750	9,310
5178	NETWORK & SYSTEMS ADMINISTRATION	14,575	16,525	16,710	15,485
5183	INSURANCE	14,100	12,205	12,565	9,530
	TOTAL, INTERNAL SERVICE CHARGES	109,475	111,465	117,940	113,435
	SUBTOTAL, CITY CLERK	883,262	939,142	875,060	897,855
5902	ALLOCATED OUT	(350,600)	(359,730)	(306,270)	(314,250)
	TOTAL, CITY CLERK	532,662	579,412	568,790	583,605



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY TREASURER



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

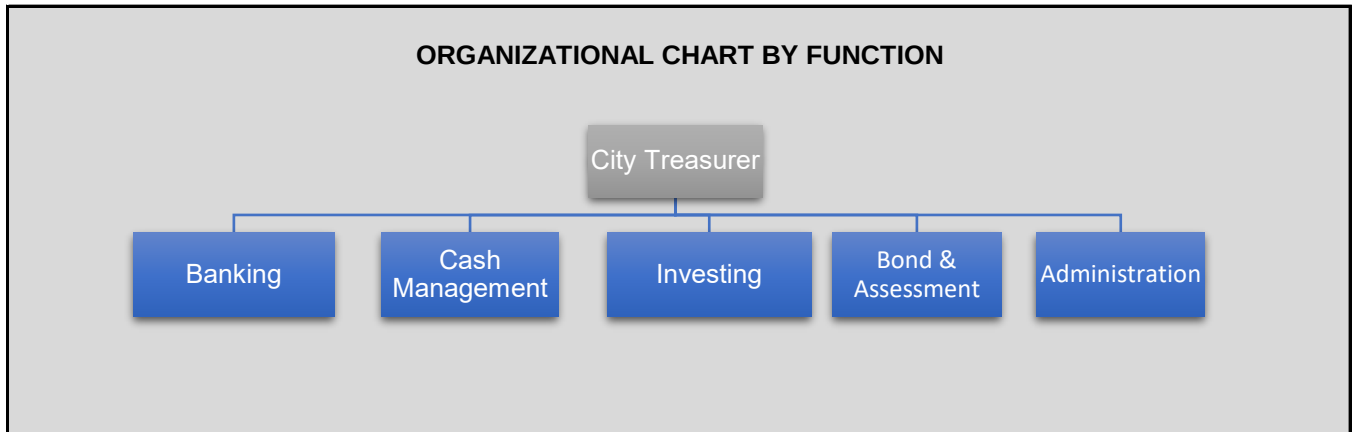
- Decrease in salaries and benefits primarily due to reclass of Accountant position to Senior Accounting Assistant

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

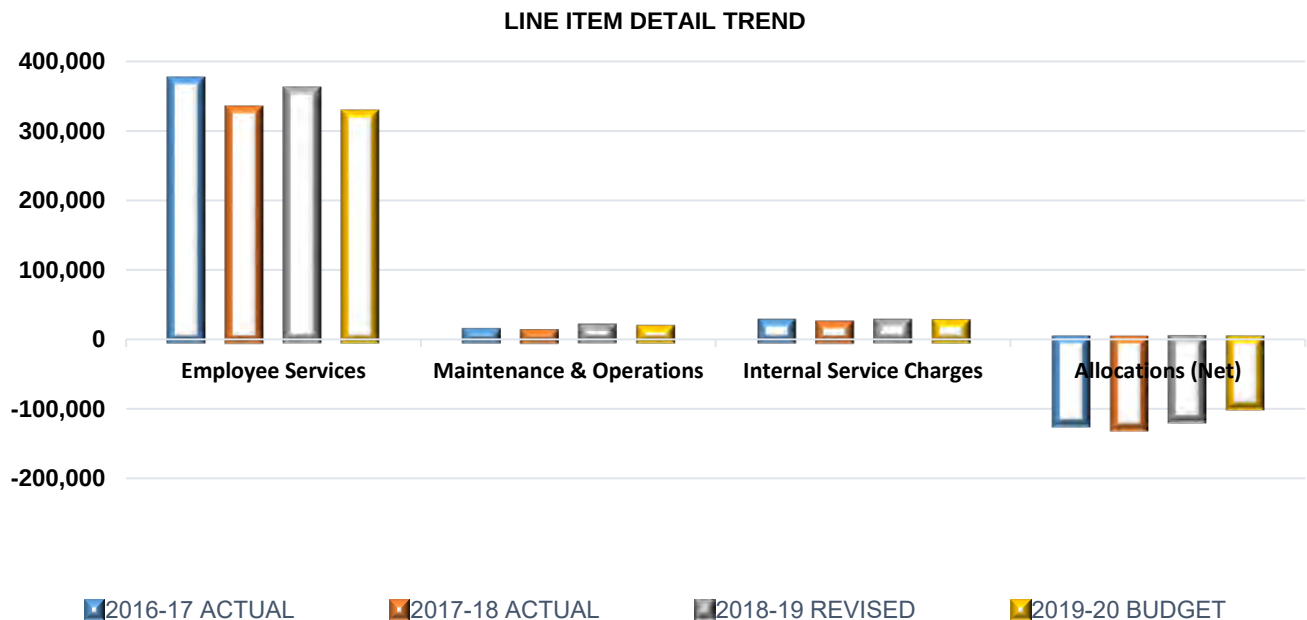
- Elimination of one-time investment software costs
- Decrease in allocations out due to allocations out to assesement districts and community facilities districts moved to the Finance budget since these duties are performed by Senior Accountant in the Finance department

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CITY TREASURER



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
BUDGET:				
Employee Services	371,505	330,071	357,620	323,875
Maintenance & Operations	10,535	9,237	16,800	15,300
Internal Service Charges	23,800	21,710	23,510	23,620
Allocations (Net)	(120,540)	(125,950)	(115,465)	(96,460)
Total Budget	285,300	235,067	282,465	266,335



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-005	CITY TREASURER				
5001	REGULAR FULL-TIME	240,539	210,957	218,700	189,805
5025	OTHER EMPLOYEE OVERHEAD	9,797	7,185	7,175	6,830
5026	PERS-NORMAL COST	72,257	20,641	23,005	21,415
5029	PERS-UNFUNDED LIABILITY	0	50,600	58,015	53,910
5027	MEDICAL	33,819	27,761	37,135	38,205
5028	WORKERS' COMPENSATION	1,454	1,151	940	2,220
5030	FLEXIBLE BENEFITS	13,639	11,776	12,650	11,490
	TOTAL, EMPLOYEE SERVICES	371,505	330,071	357,620	323,875
5101	OFFICE/OPERATING SUPPLIES	256	612	400	400
5126	MAINTENANCE OF EQUIPMENT	0	0	100	100
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	200	200
5160	TRAINING AND MEETINGS	1,908	0	4,000	4,000
5161	MILEAGE REIMBURSEMENT	58	0	200	200
5162	DUES AND SUBSCRIPTIONS	195	195	800	800
5163	AUTO ALLOWANCE	5,298	5,130	5,100	5,100
5193	SOFTWARE	2,820	3,300	6,000	4,500
	TOTAL, M & O	10,535	9,237	16,800	15,300
5125	BUILDING MAINTENANCE	17,910	16,390	18,220	19,410
5172	TELECOMMUNICATIONS	325	325	335	215
5178	NETWORK & SYSTEMS ADMINISTRATION	1,335	1,395	1,405	1,290
5183	INSURANCE	4,230	3,600	3,550	2,705
	TOTAL, INTERNAL SERVICE CHARGES	23,800	21,710	23,510	23,620
	SUBTOTAL, CITY TREASURER	405,840	361,017	397,930	362,795
5902	ALLOCATED OUT	(120,540)	(125,950)	(115,465)	(96,460)
	TOTAL, CITY TREASURER	285,300	235,067	282,465	266,335

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FINANCE



DESCRIPTION

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

The core financial services provided by the finance department are:

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

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

DEPARTMENT PRIORITIES

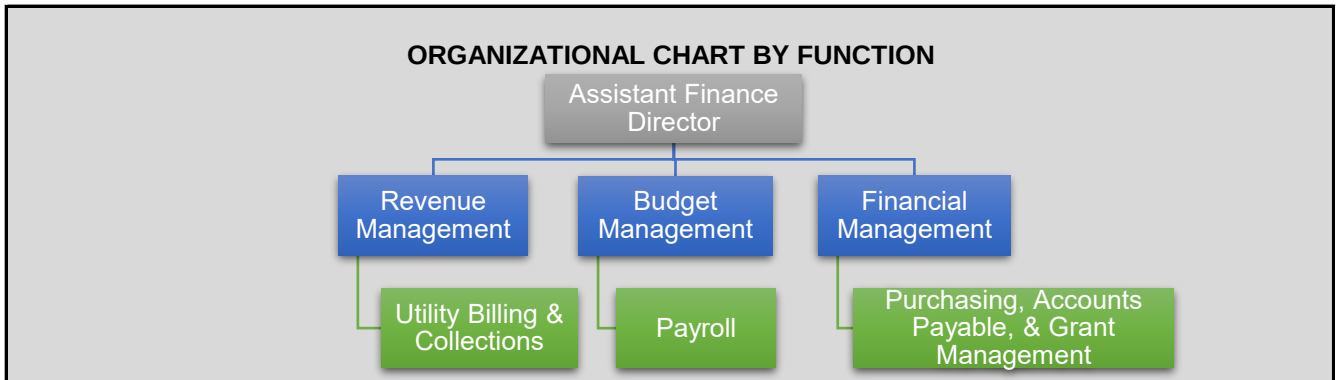
- Provide timely and reliable financial information and accurate record keeping and reporting
- Develop, monitor and report on the annual Operating Budget and the Five-Year Capital Improvement Program
- Provide reliable and timely billing services for the City's water and wastewater utilities
- Manage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

MAJOR BUDGET IMPACTS

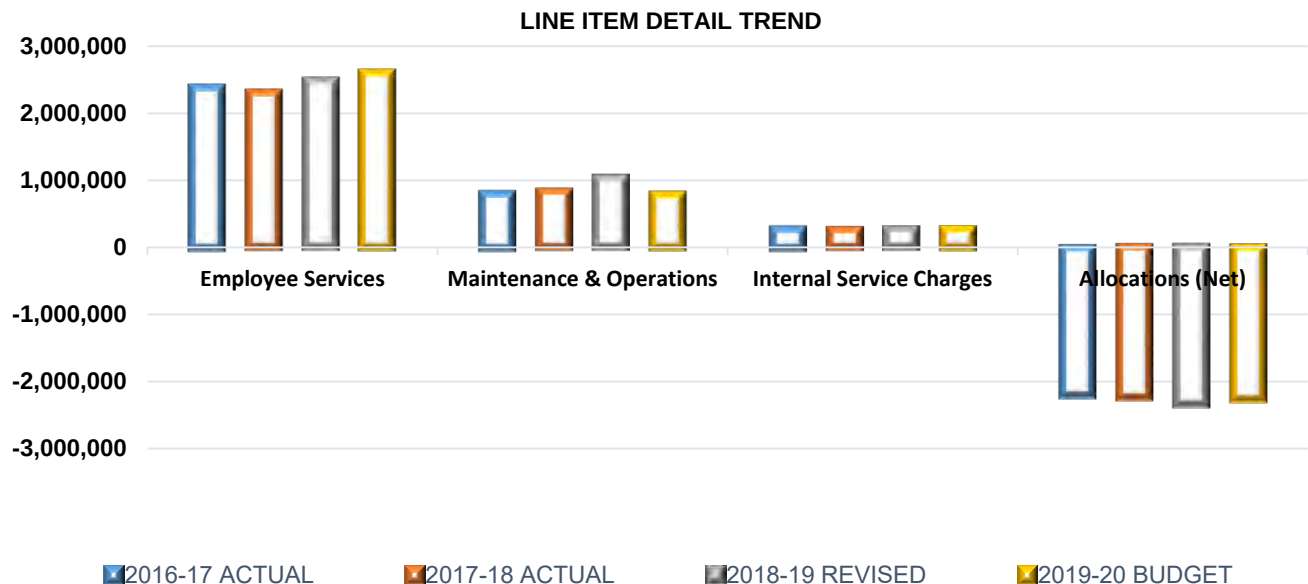
- Reorganization of positions: Reclassed Accountant to Senior Accountant and reclassified 2 Account Clerks to Sr. Account Clerk and Buyer
- Decrease in cost of postage for utility bills offset by increase in contract for preparation of utility bills. Advance call processing service replaced by phone system upgrade. Decrease in paramedic billing costs and decrease in one-time software costs.
- Increase in internal service charges due to increase in mail services and building maintenance costs
- Decrease in allocations out to SA-Redevelopment due to winding down of agency. Decrease in allocations out to Water and Wastewater primarily due to implementation of invoice cloud, which resulted in more paperless utility bills and a decrease in postage. Allocations out to ADs and CFDs moved from Treasurer's budget.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FINANCE



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	29.0	28.0	27.0	27.0
Temporary Part-Time (FTE)	0.0	0.8	0.0	0.0
Department Total	29.0	28.8	27.0	27.0
BUDGET:				
Employee Services	2,380,242	2,298,267	2,481,020	2,596,335
Maintenance & Operations	798,340	824,592	1,029,970	778,600
Internal Service Charges	274,190	252,945	262,280	268,550
Allocations (Net)	(2,195,923)	(2,239,934)	(2,347,045)	(2,268,435)
Total Budget	1,256,849	1,135,870	1,426,225	1,375,050



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-022 FINANCE					
5001	REGULAR FULL-TIME	1,567,801	1,471,541	1,546,595	1,585,245
5004	TEMPORARY PART-TIME	12,370	18,250	0	0
5020	OVERTIME	8,954	7,288	0	0
5025	OTHER EMPLOYEE OVERHEAD	64,997	59,371	59,975	63,085
5026	PERS-NORMAL COST	462,541	144,207	162,700	178,860
5029	PERS-UNFUNDED LIABILITY	0	349,660	403,935	448,590
5027	MEDICAL	202,194	188,842	250,395	250,195
5028	WORKERS' COMPENSATION	9,322	8,305	6,655	18,740
5030	FLEXIBLE BENEFITS	52,063	50,802	50,765	51,620
TOTAL, EMPLOYEE SERVICES		2,380,242	2,298,267	2,481,020	2,596,335
5101	OFFICE/OPERATING SUPPLIES	17,002	23,597	21,705	21,705
5126	MAINTENANCE OF EQUIPMENT	24,862	26,677	27,550	8,270
5131	PROFESSIONAL SERVICES/CONTRACTS	434,504	479,629	424,555	486,785
5159	OTHER MAIL	136,928	112,036	161,230	800
5160	TRAINING AND MEETINGS	8,217	8,130	10,000	10,000
5161	MILEAGE REIMBURSEMENT	251	353	400	400
5162	DUES AND SUBSCRIPTIONS	5,337	6,381	5,985	5,970
5167	ADVERTISING AND PRINTING	433	1,436	2,450	1,450
5173	OTHER TELEPHONE	0	0	1,500	1,500
5190	OTHER EXPENSE	0	2,279	0	0
5193	SOFTWARE	159,245	163,499	372,395	237,520
5194	MINOR OFFICE EQUIPMENT	11,561	575	2,200	4,200
TOTAL, M & O		798,340	824,592	1,029,970	778,600
5125	BUILDING MAINTENANCE	97,840	86,945	94,040	105,925
5165	DUPLICATING	29,220	26,710	26,635	23,980
5172	TELECOMMUNICATIONS	12,355	11,335	11,755	7,250
5175	MAIL SERVICES	49,130	46,575	46,680	61,840

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-022	FINANCE				
5178	NETWORK & SYSTEMS ADMINISTRATION	53,125	54,060	54,470	49,045
5183	INSURANCE	32,520	27,320	28,700	20,510
	TOTAL, INTERNAL SERVICE CHARGES	274,190	252,945	262,280	268,550
	SUBTOTAL, FINANCE	3,452,772	3,375,804	3,773,270	3,643,485
5902	ALLOCATED OUT	(2,195,923)	(2,239,934)	(2,347,045)	(2,268,435)
	TOTAL, FINANCE	1,256,849	1,135,870	1,426,225	1,375,050



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

HUMAN RESOURCES



DESCRIPTION

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Increase in cost of NEOGOV contract
- Increase in internal services charges primarily due to increase in building maintenance and duplicating costs

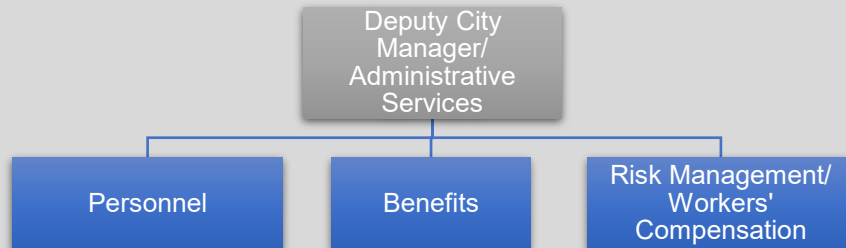
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in allocations out primarily due to increase in employee services costs

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

HUMAN RESOURCES

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	6.0	6.0	6.0	6.0
Regular Part-time (FTE)	0.0	0.8	0.8	0.8
Temporary Part-Time (FTE)	1.0	0.0	0.0	0.0
Department Total	<u>7.0</u>	<u>6.8</u>	<u>6.8</u>	<u>6.8</u>
BUDGET:				
Employee Services	883,066	873,743	855,400	885,365
Maintenance & Operations	203,898	213,083	228,015	235,215
Internal Service Charges	122,325	111,875	112,065	116,625
Allocations (Net)	<u>(623,175)</u>	<u>(571,265)</u>	<u>(581,755)</u>	<u>(600,060)</u>
Total Budget	<u>586,114</u>	<u>627,435</u>	<u>613,725</u>	<u>637,145</u>

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-023	HUMAN RESOURCES				
5001	REGULAR FULL-TIME	553,293	538,803	512,355	514,640
5003	REGULAR PART-TIME	9,537	28,178	28,235	29,160
5004	TEMPORARY PART-TIME	11,583	0	0	0
5020	OVERTIME	0	25	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	17,692	20,393	19,080	20,370
5026	PERS-NORMAL COST	166,091	54,824	56,870	61,355
5029	PERS-UNFUNDED LIABILITY	0	127,530	136,505	153,900
5027	MEDICAL	91,193	70,849	68,460	67,640
5028	WORKERS' COMPENSATION	3,392	3,089	2,385	6,425
5030	FLEXIBLE BENEFITS	30,284	30,052	30,010	30,375
	TOTAL, EMPLOYEE SERVICES	883,066	873,743	855,400	885,365
5101	OFFICE/OPERATING SUPPLIES	14,158	8,618	6,600	6,600
5126	MAINTENANCE OF EQUIPMENT	765	847	1,300	1,300
5131	PROFESSIONAL SERVICES/CONTRACTS	102,668	102,513	112,790	112,790
5160	TRAINING AND MEETINGS	5,909	6,425	3,750	6,100
5161	MILEAGE REIMBURSEMENT	150	35	800	800
5162	DUES AND SUBSCRIPTIONS	538	1,361	2,300	2,300
5163	AUTO ALLOWANCE	5,130	5,405	5,100	5,100
5167	ADVERTISING & PRINTING	969	35	2,000	2,000
5173	OTHER TELEPHONE	3,018	2,055	3,000	3,000
5190	OTHER EXPENSES	34,347	33,768	35,025	35,025
5193	SOFTWARE	32,804	52,021	53,000	60,200
5194	MINOR OFFICE EQUIPMENT	3,442	0	2,350	0
	TOTAL, M & O	203,898	213,083	228,015	235,215
5125	BUILDING MAINTENANCE	69,620	61,180	69,385	77,235
5165	DUPLICATING	20,375	17,525	10,195	12,390

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-023	HUMAN RESOURCES				
5172	TELECOMMUNICATIONS	4,875	1,945	2,015	1,705
5175	MAIL SERVICES	705	850	485	510
5178	NETWORK & SYSTEMS ADMINISTRATION	14,415	19,070	19,285	16,780
5183	INSURANCE	12,335	11,305	10,700	8,005
	TOTAL, INTERNAL SERVICE CHARGES	122,325	111,875	112,065	116,625
	SUBTOTAL, HUMAN RESOURCES	1,209,289	1,198,700	1,195,480	1,237,205
5902	ALLOCATED OUT	(623,175)	(571,265)	(581,755)	(600,060)
	TOTAL, HUMAN RESOURCES	586,114	627,435	613,725	637,145

RISK MANAGEMENT



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in PERS costs
- Decrease in program development and training programs
- Decrease in internal service charges primarily due to decrease in duplicating and network and systems administration costs
- Decrease in allocations out to general liability insurance primarily due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RISK MANAGEMENT

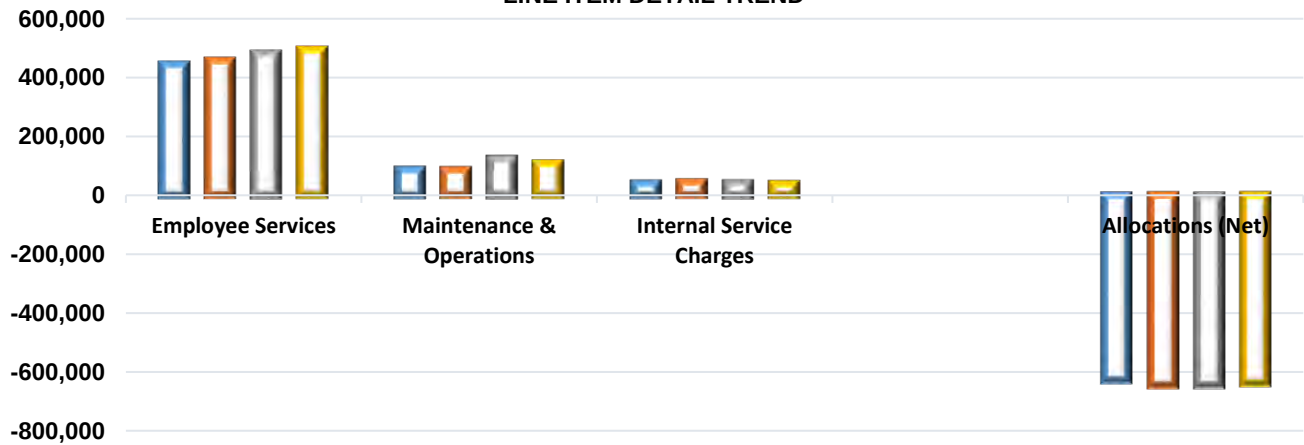
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	4.0	4.0	4.0	4.0
BUDGET:				
Employee Services	442,708	455,427	479,565	493,265
Maintenance & Operations	86,986	84,711	123,755	107,895
Internal Service Charges	40,460	43,200	40,990	37,460
Allocations (Net)	(628,430)	(644,945)	(644,310)	(638,620)
Total Budget	(58,276)	(61,607)	0	0

LINE ITEM DETAIL TREND



■ 2016-17 ACTUAL

■ 2017-18 ACTUAL

■ 2018-19 REVISED

■ 2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5001	REGULAR FULL-TIME	278,732	279,791	294,415	294,415
5020	OVERTIME	4,479	4,019	0	0
5025	OTHER EMPLOYEE OVERHEAD	10,454	10,604	10,505	10,705
5026	PERS-NORMAL COST	82,278	27,934	30,975	33,220
5029	PERS-UNFUNDED LIABILITY	0	66,445	74,615	83,625
5027	MEDICAL	41,459	41,738	42,955	45,095
5028	WORKERS' COMPENSATION	8,800	8,307	9,525	9,630
5030	FLEXIBLE BENEFITS	16,506	16,589	16,575	16,575
	TOTAL, EMPLOYEE SERVICES	442,708	455,427	479,565	493,265
5101	OFFICE/OPERATING SUPPLIES	2,228	1,604	2,300	2,300
5105	SAFETY EQUIPMENT	6,170	1,059	5,245	5,245
5109	PREVENTION SUPPLIES	6,908	8,177	11,500	11,500
5126	MAINTENANCE OF EQUIPMENT	5,812	4,144	5,500	6,500
5131	PROFESSIONAL SERVICES/CONTRACTS	57,678	62,656	80,840	66,305
5149	PREVENTION SERVICES	1,810	1,947	2,945	2,945
5160	TRAINING AND MEETINGS	2,630	2,347	1,000	1,000
5161	MILEAGE REIMBURSEMENT	151	0	200	200
5162	DUES AND SUBSCRIPTIONS	395	540	1,500	1,500
5166	OTHER DUPLICATING	0	12	250	250
5167	ADVERTISING AND PRINTING	0	0	150	150
5173	OTHER TELEPHONE	1,223	697	2,000	2,000
5180	RENT	0	0	1,000	1,000
5190	OTHER EXPENSE	456	1,529	7,000	7,000
5194	MINOR OFFICE EQUIPMENT	1,527	0	2,325	0
	TOTAL, M & O	86,986	84,711	123,755	107,895
5125	BUILDING MAINTENANCE	22,125	23,515	19,765	21,205

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-024	RISK MANAGEMENT				
5164	FLEET SERVICES	3,620	4,530	4,530	4,530
5165	DUPLICATING	2,540	2,800	3,845	1,465
5172	TELECOMMUNICATIONS	1,480	1,480	1,545	1,010
5175	MAIL SERVICES	795	505	620	630
5178	NETWORK & SYSTEMS ADMINISTRATION	9,010	9,580	9,645	7,745
5183	INSURANCE	890	790	1,040	875
	TOTAL, INTERNAL SERVICE CHARGES	40,460	43,200	40,990	37,460
	SUBTOTAL, RISK MANAGEMENT	570,154	583,338	644,310	638,620
5901	ALLOCATED IN	39,160	40,170	43,520	45,250
5902	ALLOCATED OUT	(667,590)	(685,115)	(687,830)	(683,870)
	TOTAL, RISK MANAGEMENT	(58,276)	(61,607)	0	0



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

INFO SYSTEMS/ADMINISTRATION



DESCRIPTION

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

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

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

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

Mission: We are the business technology solution partner Citywide

Vision:

We will serve the City of Escondido by...

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

Values:

We believe in...

- Extraordinary customer service

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in salaries, PERS and medical costs
- Increase in M & O due to increase in maintenance of aging security camera systems
- Increase in internal service charges primarily due to increase in building maintenance costs
- Increase in allocations out due to increase in employee services

INFO SYSTEMS/ENTERPRISE SOFTWARE AND WEB ADMINISTRATION



DESCRIPTION

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

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

DEPARTMENT PRIORITIES

- Maintain the level of service on all supported internal and external applications, and continue to seek new efficiencies
- Implement and deploy software, hardware, and services to fulfill the requirements of the Council Action Plan as it pertains to Enterprise Software and Web Administration
- Complete implementation and conversion to Cityworks PLL, and evaluate where else it can be used to maximize efficiency
- Expand use of OnBase to enhance records and document management, workflow, etc.
- Continue to modernize web presence, and perform PeopleSoft technical and application maintenance

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in salaries primarily due to addition of Business Analyst position whose focus is Cityworks
- Decrease to software due to expected completion of Cityworks implementation. Increase in professional services for software support for miscellaneous integrations and programming support.
- Increase in allocations out to water and wastewater due to allocation out of Business Analyst position and increase in Utilities responsible portion of software costs

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

GEOGRAPHIC INFORMATION SYSTEMS(GIS)



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

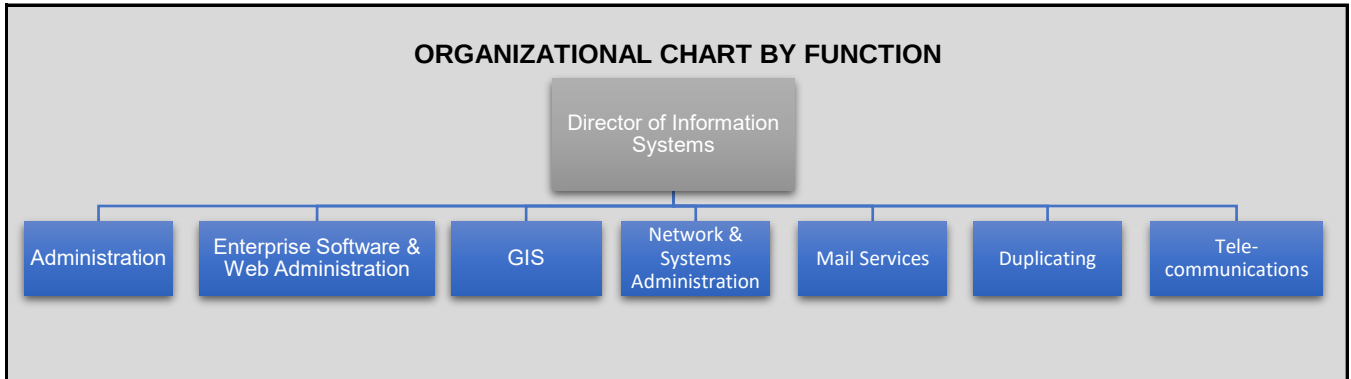
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Increase in PERS costs
- Increase in trainings and meetings to ensure the ability keep current with software and technology changes, especially as there have been significant evolutions in recent years that are required to be adopted, many of which will improve the City's web presence and provision of maps and applications to the public.
- Added GIS Professional Engineering Services to fund consultant support of City's adoption of significant new evolutions of GIS software
- Increase in internal service charges primarily due to increase in Network & Systems Administration charges
- Increase in amount allocated out to Utilities and CIP due to the additional services provided by the GIS Analyst position.

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

INFORMATION SYSTEMS



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	12.0	13.0	15.0	16.0
BUDGET:				
Employee Services	1,363,303	1,605,610	1,805,330	2,033,740
Maintenance & Operations	120,708	135,474	482,665	265,735
Internal Service Charges	154,650	137,880	148,965	159,160
Allocations (Net)	<u>(673,062)</u>	<u>(740,560)</u>	<u>(831,105)</u>	<u>(996,640)</u>
Total Budget	965,599	1,138,403	1,605,855	1,461,995



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5001	REGULAR FULL-TIME	271,905	317,330	269,040	292,800
5004	TEMPORARY PART-TIME	1,513	12	0	0
5020	OVERTIME	273	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,892	10,578	9,825	6,470
5026	PERS-NORMAL COST	74,902	24,761	28,305	33,040
5029	PERS-UNFUNDED LIABILITY	0	58,935	68,180	81,810
5027	MEDICAL	33,069	20,079	21,480	34,760
5028	WORKERS' COMPENSATION	1,498	1,389	1,155	3,425
5030	FLEXIBLE BENEFITS	14,494	13,594	14,555	15,610
	TOTAL, EMPLOYEE SERVICES	406,548	446,677	412,540	467,915
5101	OFFICE/OPERATING SUPPLIES	5,839	5,369	5,225	5,600
5126	MAINTENANCE OF EQUIPMENT	2,338	2,457	6,485	8,000
5131	PROFESSIONAL SERVICES/CONTRACTS	4,335	4,009	9,000	9,000
5160	TRAINING AND MEETINGS	88	0	400	400
5163	AUTO ALLOWANCE	5,130	4,705	5,100	5,100
5173	OTHER TELEPHONE	3,066	1,787	2,200	2,200
	TOTAL, M & O	20,797	18,327	28,410	30,300
5125	BUILDING MAINTENANCE	99,970	87,010	96,060	112,085
5165	DUPLICATING	1,300	1,825	1,820	1,235
5172	TELECOMMUNICATIONS	2,600	2,640	2,760	1,535
5175	MAIL SERVICES	200	265	325	110
5178	NETWORK & SYSTEMS ADMINISTRATION	6,585	5,560	5,740	3,875
5183	INSURANCE	6,875	5,730	5,845	1,590
	TOTAL, INTERNAL SERVICE CHARGES	117,530	103,030	112,550	120,430
	SUBTOTAL, INFO SYSTEMS/ADMINISTRATION	544,875	568,034	553,500	618,645

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-031	INFO SYSTEMS/ADMINISTRATION				
5902	ALLOCATED OUT	(97,395)	(85,790)	(87,150)	(99,570)
	TOTAL, INFO SYSTEMS/ADMINISTRATION	447,480	482,244	466,350	519,075

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-032	ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5001	REGULAR FULL-TIME	399,849	483,003	532,585	617,595
5020	OVERTIME	1,314	1,962	4,000	4,000
5025	OTHER EMPLOYEE OVERHEAD	15,016	15,702	18,030	22,815
5026	PERS-NORMAL COST	118,944	46,091	56,025	69,685
5029	PERS-UNFUNDED LIABILITY	0	103,760	119,135	155,575
5027	MEDICAL	64,992	60,954	81,890	68,495
5028	WORKERS' COMPENSATION	2,379	2,615	2,400	7,350
5030	FLEXIBLE BENEFITS	24,365	25,100	29,175	34,225
	TOTAL, EMPLOYEE SERVICES	626,859	739,187	843,240	979,740
5101	OFFICE/OPERATING SUPPLIES	2,457	2,531	3,000	2,500
5126	MAINTENANCE OF EQUIPMENT	3,071	1,246	7,000	0
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	0	100,000
5160	TRAINING AND MEETINGS	974	14,904	15,000	15,000
5162	DUES AND SUBSCRIPTIONS	0	150	205	205
5173	OTHER TELEPHONE	(6)	169	1,200	1,200
5193	SOFTWARE	67,158	69,725	403,450	79,500
	TOTAL, M & O	73,654	88,725	429,855	198,405
5165	DUPLICATING	100	160	185	510
5172	TELECOMMUNICATIONS	2,925	1,620	1,680	1,435
5178	NETWORK & SYSTEMS ADMINISTRATION	10,660	11,125	11,115	10,325
5183	INSURANCE	7,515	6,285	6,575	7,700
	TOTAL, INTERNAL SERVICE CHARGES	21,200	19,190	19,555	19,970
	SUBTOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	721,713	847,102	1,292,650	1,198,115

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

	<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-032 ENTERPRISE SOFTWARE & WEB ADMINISTRATION				
5902 ALLOCATED OUT	(418,125)	(411,490)	(417,670)	(561,005)
TOTAL, ENTERPRISE SOFTWARE & WEB ADMINISTRATION	303,588	435,612	874,980	637,110

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-035 GEOGRAPHIC INFORMATION SYSTEMS					
5001	REGULAR FULL-TIME	219,617	279,627	354,560	354,045
5025	OTHER EMPLOYEE OVERHEAD	7,922	9,564	11,755	12,000
5026	PERS-NORMAL COST	65,999	27,218	37,300	39,945
5029	PERS-UNFUNDED LIABILITY	0	49,645	70,220	98,490
5027	MEDICAL	26,138	36,796	54,595	57,305
5028	WORKERS' COMPENSATION	1,315	1,556	1,525	4,140
5030	FLEXIBLE BENEFITS	8,906	15,338	19,595	20,160
TOTAL, EMPLOYEE SERVICES		329,896	419,746	549,550	586,085
5101	OFFICE/OPERATING SUPPLIES	953	353	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	300	99	500	500
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	0	5,630
5160	TRAINING AND MEETINGS	3,428	4,654	0	5,000
5161	MILEAGE REIMBURSEMENT	0	566	300	300
5162	DUES AND SUBSCRIPTIONS	500	600	600	600
5173	OTHER TELEPHONE	124	0	0	0
5193	SOFTWARE	19,349	19,850	21,000	21,000
5194	MINOR OFFICE EQUIPMENT	1,602	2,300	0	2,000
TOTAL, M & O		26,257	28,422	24,400	37,030
5165	DUPLICATING	180	80	10	125
5172	TELECOMMUNICATIONS	975	970	1,010	1,065
5178	NETWORK & SYSTEMS ADMINISTRATION	10,500	10,965	11,265	12,905
5183	INSURANCE	4,265	3,645	4,575	4,665
TOTAL, INTERNAL SERVICE CHARGES		15,920	15,660	16,860	18,760
SUBTOTAL, GEOGRAPHIC INFORMATION SYSTEMS		372,073	463,827	590,810	641,875

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-035	GEOGRAPHIC INFORMATION SYSTEMS				
5902	ALLOCATED OUT	(157,542)	(243,280)	(326,285)	(336,065)
	TOTAL, GEOGRAPHIC INFORMATION SYSTEMS	214,531	220,547	264,525	305,810



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VIDEO SERVICES



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to added temporary part-time position
- Video streaming costs moved from City Council budget. Added purchase of video camera.
- Increase in allocations out due to increase in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VIDEO SERVICES

ORGANIZATIONAL CHART BY FUNCTION

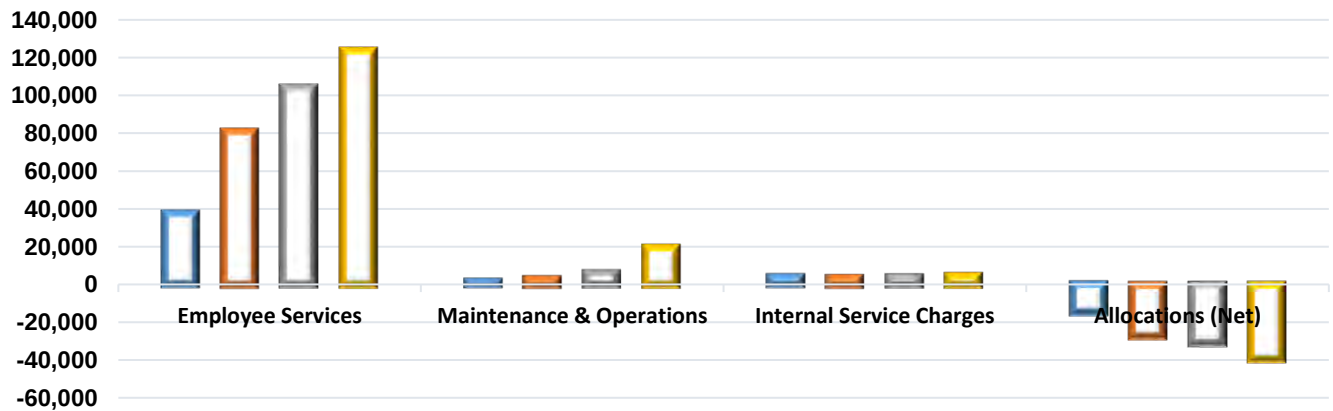
Communications Manager

Video Services

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	0.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	1.9	0.9	0.9	1.9
Department Total	<u>1.9</u>	<u>1.9</u>	<u>1.9</u>	<u>2.9</u>
BUDGET:				
Employee Services	37,001	80,766	103,890	123,460
Maintenance & Operations	1,292	3,078	6,090	19,590
Internal Service Charges	3,640	3,750	3,805	4,665
Allocations (Net)	<u>(14,791)</u>	<u>(27,340)</u>	<u>(31,175)</u>	<u>(39,405)</u>
Total Budget	<u>27,143</u>	<u>60,254</u>	<u>82,610</u>	<u>108,310</u>

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

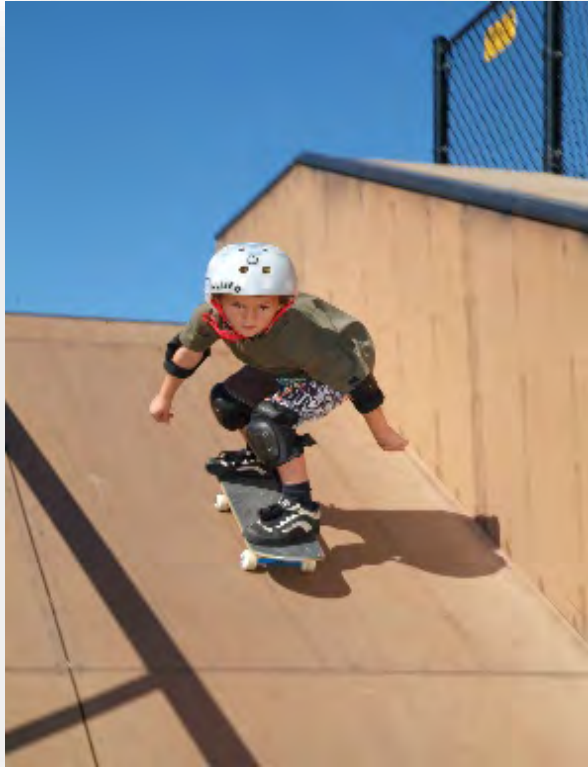
CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-034 VIDEO SERVICES					
5001	REGULAR FULL-TIME	0	42,007	49,620	47,170
5004	TEMPORARY PART-TIME	36,216	18,540	18,720	37,440
5020	OVERTIME	0	562	0	0
5025	OTHER EMPLOYEE OVERHEAD	569	2,149	2,290	2,595
5026	PERS-NORMAL COST	0	4,077	5,220	5,320
5029	PERS-UNFUNDED LIABILITY	0	0	12,575	13,400
5027	MEDICAL	0	10,376	11,640	12,215
5028	WORKERS' COMPENSATION	217	342	990	2,230
5030	FLEXIBLE BENEFITS	0	2,715	2,835	3,090
TOTAL, EMPLOYEE SERVICES		37,001	80,766	103,890	123,460
5101	OFFICE/OPERATING SUPPLIES	69	2,807	1,770	1,770
5107	MINOR TOOLS & EQUIPMENT	0	0	0	2,500
5126	MAINTENANCE OF EQUIPMENT	1,063	0	3,600	3,600
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	600	11,600
5160	TRAINING & MEETINGS	0	151	0	0
5162	DUES AND SUBSCRIPTIONS	160	120	120	120
TOTAL, M & O		1,292	3,078	6,090	19,590
5172	TELECOMMUNICATIONS	975	970	1,010	425
5178	NETWORK & SYSTEMS ADMINISTRATION	2,665	2,780	2,795	2,580
5183	INSURANCE	0	0	0	1,660
TOTAL, INTERNAL SERVICE CHARGES		3,640	3,750	3,805	4,665
SUBTOTAL, VIDEO SERVICES		41,934	87,595	113,785	147,715
5902	ALLOCATED OUT	(14,791)	(27,340)	(31,175)	(39,405)
TOTAL, VIDEO SERVICES		27,143	60,254	82,610	108,310



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

RECREATION



DESCRIPTION

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

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

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

- Community education and fitness

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

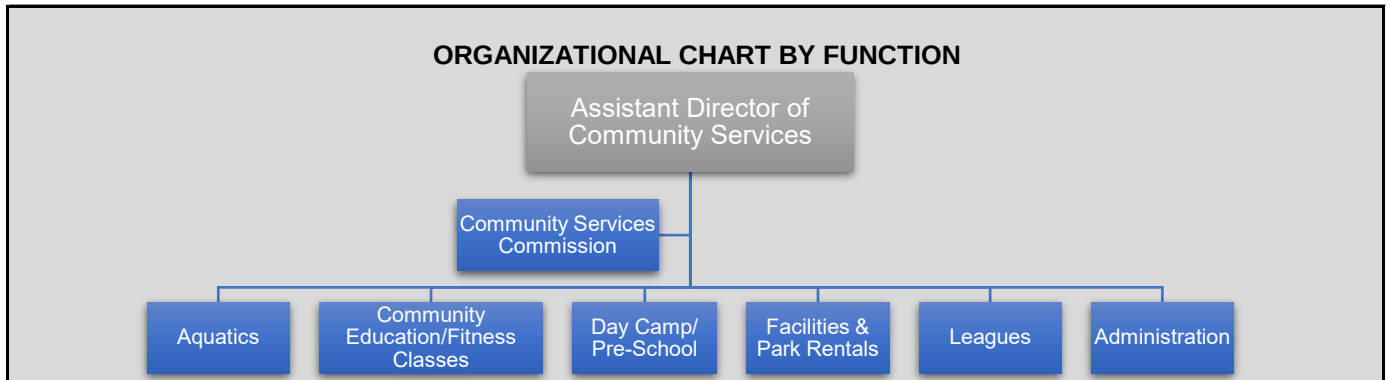
- Promote a healthy City by encouraging the community use of parks and facilities through the provision of a wide variety of programs and services
- Design the Washington Park Skate Spot
- Implement additional fundraising efforts for the Washington Park Skate Spot
- Create a special event/fundraiser to supplement the Community Services Quality of Life fund
- Identify and apply for grants focused on park and sports facility maintenance

MAJOR BUDGET IMPACTS

- Reorganization of positions: Moved Supervisor from the ASES budget
- Increase in temporary part-time is primarily due to the minimum wage increase effective January 1, 2019, which will continue to increase through January 1, 2022
- Overall increase in employee services is also due to increase in PERS, workers' compensation and medical costs
- Increases in M & O for supplies for ballfield dirt and turf glue, asset management module implementation and contractual class instructors (due to increase in program revenue). Decrease in utilities due to change in peak demand time.
- Decrease in internal service charges is primarily due to increase in building maintenance and insurance charges
- Increase in the amount allocated out due to increase in amount allocated to ASES for Managers time

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECREATION



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	8.0	8.0	8.0	9.0
Regular Part-Time (FTE)	3.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	20.7	19.1	23.5	26.7
Department Total	31.7	30.1	34.5	38.7
BUDGET:				
Employee Services	1,394,931	1,441,196	1,608,435	1,831,635
Maintenance & Operations	512,484	530,613	520,355	531,435
Internal Service Charges	591,475	506,050	513,410	482,695
Allocations (Net)	86,556	120,739	164,570	161,230
Total Budget	2,585,446	2,598,598	2,806,770	3,006,995



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
001-102 COMMUNITY SERVICES/RECREATION					
5001	REGULAR FULL-TIME	493,219	514,030	519,630	595,275
5003	REGULAR PART-TIME	132,305	131,902	131,565	131,565
5004	TEMPORARY PART-TIME	334,603	355,254	470,280	533,700
5020	OVERTIME	28,842	32,013	42,320	42,320
5025	OTHER EMPLOYEE OVERHEAD	32,610	32,919	34,110	38,280
5026	PERS-NORMAL COST	214,642	72,998	75,925	90,335
5029	PERS-UNFUNDED LIABILITY	0	138,875	164,450	189,590
5027	MEDICAL	103,600	100,834	104,175	130,435
5028	WORKERS' COMPENSATION	38,621	44,133	47,565	59,075
5030	FLEXIBLE BENEFITS	16,489	18,238	18,415	21,060
TOTAL, EMPLOYEE SERVICES		1,394,931	1,441,196	1,608,435	1,831,635
5101	OFFICE/OPERATING SUPPLIES	109,192	101,893	84,880	93,950
5126	MAINTENANCE OF EQUIPMENT	479	715	8,380	9,630
5131	PROFESSIONAL SERVICES/CONTRACTS	169,790	176,670	160,335	191,525
5160	TRAINING AND MEETINGS	395	471	1,600	8,100
5162	DUES AND SUBSCRIPTIONS	4,983	6,070	8,450	8,080
5166	OTHER DUPLICATING	0	31	250	0
5167	ADVERTISING AND PRINTING	42,865	46,002	44,935	48,735
5170	UTILITIES	141,612	156,213	164,950	123,130
5173	OTHER TELEPHONE	2,910	2,180	2,240	3,000
5190	OTHER EXPENSE	35,074	35,616	39,150	40,100
5525	LOAN PRINCIPAL EXPENSE	5,185	4,753	5,185	5,185
TOTAL, M & O		512,484	530,613	520,355	531,435
5125	BUILDING MAINTENANCE	376,300	328,605	360,495	339,150
5164	FLEET SERVICES	24,215	22,120	22,120	22,120
5165	DUPLICATING	35,005	19,005	12,755	14,800

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-102	COMMUNITY SERVICES/RECREATION				
5172	TELECOMMUNICATIONS	32,130	34,600	17,825	16,135
5175	MAIL SERVICES	2,150	2,545	1,815	1,740
5178	NETWORK & SYSTEMS ADMINISTRATION	43,965	41,700	41,880	40,010
5183	INSURANCE	77,710	57,475	56,520	48,740
	TOTAL, INTERNAL SERVICE CHARGES	591,475	506,050	513,410	482,695
	SUBTOTAL, COMMUNITY SERVICES/RECREATION	2,498,890	2,477,859	2,642,200	2,845,765
5901	ALLOCATED IN	192,720	133,407	183,940	202,655
5902	ALLOCATED OUT	(106,163)	(12,668)	(19,370)	(41,425)
	TOTAL, COMMUNITY SERVICES/RECREATION	2,585,446	2,598,598	2,806,770	3,006,995



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

LIBRARY



DESCRIPTION

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

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

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

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

Fiscal Year 2019/20

Library Operated by City Model:

Fiscal Year 2018/19 Projected Library Budget Carried Forward	\$(3,738,625)
Projected 2019/20 Budget Increases:	
Salaries and Benefits	(69,035)
Maintenance and Operations	(3,740)
Fiscal Year 2019/20 Projected Library Budget	<u>(3,811,400)</u>

Library Operated by LS&S Model:

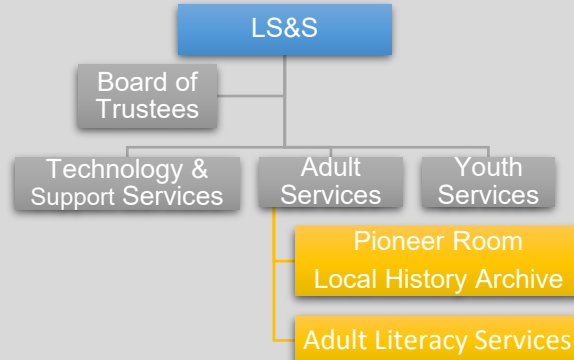
Fiscal Year 2019/20 Proposed Library Budget	3,391,140
Fiscal Year 2019/20 Projected Library Savings	<u><u>\$(420,260)</u></u>

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LIBRARY

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	24.0	24.0	0.0	0.0
Regular Part-Time (FTE)	0.8	1.5	0.0	0.0
Temporary Part-Time (FTE)	17.5	15.6	0.0	0.0
Department Total	42.3	41.1	0.0	0.0
BUDGET:				
Employee Services	2,539,992	1,596,819	340,535	340,535
Maintenance & Operations	347,835	1,378,701	2,552,965	2,630,650
Capital Outlay	0	9,766	0	0
Internal Service Charges	615,080	508,695	421,860	419,955
Allocations (Net)	(23,060)	0	0	0
Total Budget	3,479,847	3,493,981	3,315,360	3,391,140



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-104	LIBRARY				
5001	REGULAR FULL-TIME	1,424,881	811,299	0	0
5003	REGULAR PART TIME	40,182	52,195	0	0
5004	TEMPORARY PART-TIME	314,384	168,427	0	0
5020	OVERTIME	109	1,888	0	0
5025	OTHER EMPLOYEE OVERHEAD	59,050	30,733	0	0
5026	PERS-NORMAL COST	442,686	68,044	0	0
5029	PERS-UNFUNDED LIABILITY	0	340,535	340,535	340,535
5027	MEDICAL	221,106	107,577	0	0
5028	WORKERS' COMPENSATION	10,519	4,789	0	0
5030	FLEXIBLE BENEFITS	27,077	11,333	0	0
	TOTAL, EMPLOYEE SERVICES	2,539,992	1,596,819	340,535	340,535
5101	OFFICE/OPERATING SUPPLIES	61,267	18,888	0	0
5126	MAINTENANCE OF EQUIPMENT	79,302	35,612	0	0
5131	PROFESSIONAL SERVICES/CONTRACTS	21,632	1,191,585	2,545,000	2,617,250
5159	OTHER MAIL	2,613	21	0	0
5160	TRAINING AND MEETINGS	805	30	0	0
5162	DUES AND SUBSCRIPTIONS	7,169	7,273	0	0
5163	AUTO ALLOWANCE	5,130	30	0	0
5166	OTHER DUPLICATING	2,599	267	0	0
5167	ADVERTISING AND PRINTING	1,170	3,736	0	0
5170	UTILITIES	146,762	101,754	7,965	13,400
5173	OTHER TELEPHONE	792	657	0	0
5190	OTHER EXPENSE	1,000	0	0	0
5193	SOFTWARE	17,594	18,848	0	0
	TOTAL, M & O	347,835	1,378,701	2,552,965	2,630,650

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-104	LIBRARY				
5209	OTHER CAPITAL OUTLAY	0	9,766	0	0
	TOTAL, CAPITAL OUTLAY	0	9,766	0	0
5125	BUILDING MAINTENANCE	240,835	198,935	143,975	146,650
5164	FLEET SERVICES	10,710	4,890	0	0
5165	DUPLICATING	18,020	20,365	23,995	24,435
5172	TELECOMMUNICATIONS	31,080	31,120	33,745	26,675
5175	MAIL SERVICES	0	0	2,000	4,375
5178	NETWORK & SYSTEMS ADMINISTRATION	209,060	173,500	177,270	174,105
5183	INSURANCE	105,375	79,885	40,875	43,715
	TOTAL, INTERNAL SERVICE CHARGES	615,080	508,695	421,860	419,955
	SUBTOTAL, LIBRARY	3,502,907	3,493,981	3,315,360	3,391,140
5901	ALLOCATED IN	46,400	0	0	0
5902	ALLOCATED OUT	(69,460)	0	0	0
	TOTAL, LIBRARY	3,479,847	3,493,981	3,315,360	3,391,140



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

OLDER ADULT SERVICES



DESCRIPTION

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

DEPARTMENT PRIORITIES

- Provide a welcoming and safe environment where older adults can participate in life-long learning
- Offer programs that provide socialization opportunities for older adults that foster good nutrition, health, and wellness
- Coordinate and provide space for other agency involvement, such as the Senior Service Council Escondido, OASIS, Escondido Senior Enterprises, and the Escondido Police Department
- Facilitate room rentals for the community and independent organizations to generate revenues
- Improve the safety of the facility through the use of technology and Crime Prevention through Environmental Design (CPTED) principles

MAJOR BUDGET IMPACTS

- Decrease in employee services is primarily due to one temporary part-time employee moving to the Recreation department 102

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Decrease in M & O is due to a projected decrease in the cost of utilities and elimination of SDG&E loan that was paid in full during Fiscal Year 2018/19
- Decrease in internal service charges is primarily due to a decrease in building maintenance and telecommunications charges

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

OLDER ADULT SERVICES

ORGANIZATIONAL CHART BY FUNCTION

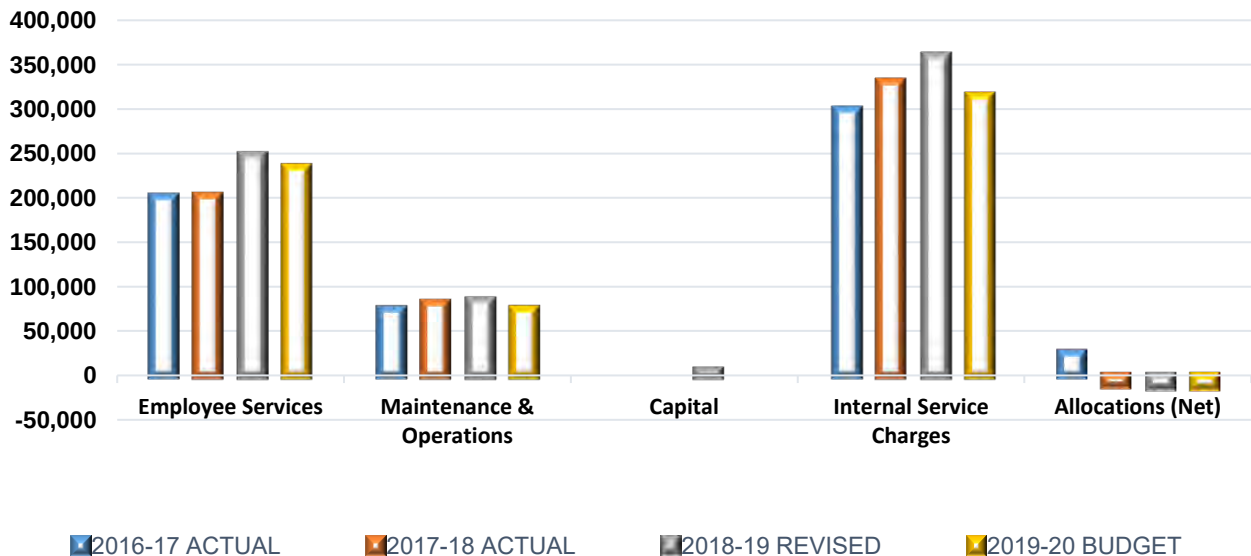
Assistant Director of
Community
Services

Older Adult
Services

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	1.8	3.6	3.1	2.6
Department Total	3.8	5.6	5.1	4.6
BUDGET:				
Employee Services	201,203	202,798	247,585	234,360
Maintenance & Operations	74,679	82,260	84,620	75,135
Capital Outlay	0	0	6,000	0
Internal Service Charges	298,975	330,530	359,030	314,550
Allocations (Net)	25,220	(10,806)	(13,000)	(13,000)
Total Budget	600,077	604,782	684,235	611,045

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-105	OLDER ADULT SERVICES				
5001	REGULAR FULL-TIME	108,548	111,389	114,355	114,250
5003	REGULAR PART-TIME	0	0	0	0
5004	TEMPORARY PART-TIME	33,605	31,507	62,770	51,740
5020	OVERTIME	849	655	0	0
5025	OTHER EMPLOYEE OVERHEAD	4,751	4,856	5,860	6,035
5026	PERS-NORMAL COST	32,541	10,572	12,030	12,890
5029	PERS-UNFUNDED LIABILITY	0	24,570	28,980	32,080
5027	MEDICAL	10,127	8,699	10,925	5,750
5028	WORKERS' COMPENSATION	8,706	8,411	10,500	9,360
5030	FLEXIBLE BENEFITS	2,077	2,139	2,165	2,255
	TOTAL, EMPLOYEE SERVICES	201,203	202,798	247,585	234,360
5101	OFFICE/OPERATING SUPPLIES	8,662	9,001	7,500	9,200
5126	MAINTENANCE OF EQUIPMENT	60	30	950	950
5131	PROFESSIONAL SERVICES/CONTRACTS	3,712	6,829	8,590	9,000
5160	TRAINING AND MEETINGS	105	100	1,200	1,200
5162	DUES AND SUBSCRIPTIONS	1,491	853	900	950
5170	UTILITIES	52,719	57,516	59,330	53,835
5173	OTHER TELEPHONE	0	0	200	0
5525	LOAN PRINCIPAL EXPENSE	7,931	7,931	5,950	0
	TOTAL, M & O	74,679	82,260	84,620	75,135
5209	OTHER CAPITAL OUTLAY	0	0	6,000	0
	TOTAL, CAPITAL OUTLAY	0	0	6,000	0
5125	BUILDING MAINTENANCE	255,375	287,005	312,325	273,530
5165	DUPLICATING	9,530	10,375	12,380	11,590
5172	TELECOMMUNICATIONS	12,320	12,705	15,595	9,860

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-105	OLDER ADULT SERVICES				
5175	MAIL SERVICES	655	330	160	255
5178	NETWORK & SYSTEMS ADMINISTRATION	9,245	9,655	9,720	9,030
5183	INSURANCE	11,850	10,460	8,850	10,285
	TOTAL, INTERNAL SERVICE CHARGES	298,975	330,530	359,030	314,550
	SUBTOTAL, OLDER ADULT SERVICES	574,858	615,588	697,235	624,045
5901	ALLOCATED IN	36,590	0	0	0
5902	ALLOCATED OUT	(11,370)	(10,806)	(13,000)	(13,000)
	TOTAL, OLDER ADULT SERVICES	600,077	604,782	684,235	611,045



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SENIOR NUTRITION CENTER



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- M & O increase is primarily due to increases in supplies to support the increase in the number of seniors. \$9,100 from the Joslyn Trust will be used to offset meals and transportations expenses and operating supplies.
- Increase in telecommunications internal service charges

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

SENIOR NUTRITION CENTER

ORGANIZATIONAL CHART BY FUNCTION

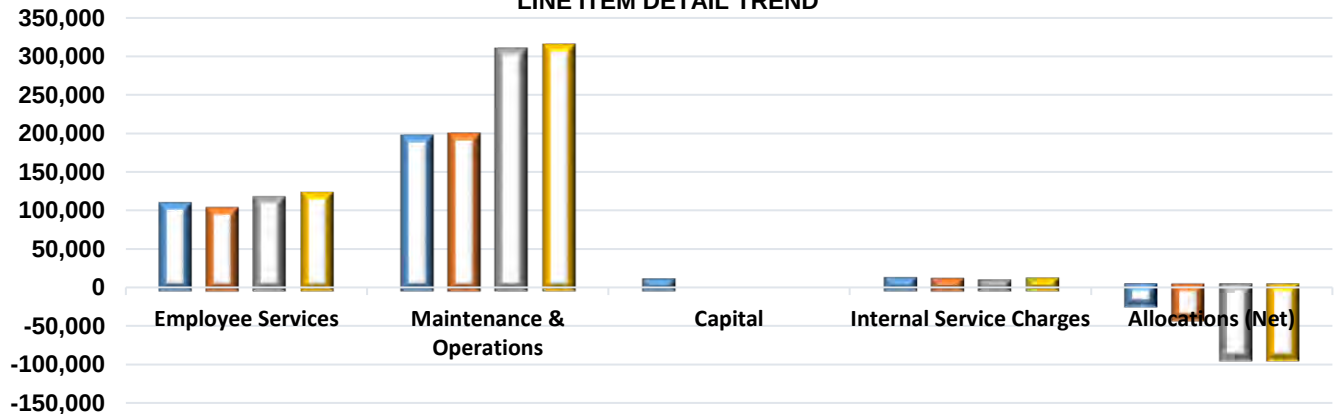
Assistant Director of
Community
Services

Senior Nutrition
Services

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
Temporary Part-Time (FTE)	0.6	0.6	0.6	0.6
Department Total	1.6	1.6	1.6	1.6
BUDGET:				
Employee Services	104,774	99,320	112,520	118,415
Maintenance & Operations	192,047	195,493	305,105	310,315
Capital Outlay	6,279	0	0	0
Internal Service Charges	7,780	7,380	5,050	7,610
Allocations (Net)	(20,598)	(38,803)	(90,720)	(90,720)
Total Budget	290,282	263,390	331,955	345,620

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-107	SENIOR NUTRITION CENTER				
5001	REGULAR FULL-TIME	63,621	64,685	63,515	64,785
5004	TEMPORARY PART-TIME	11,049	1,127	12,125	12,610
5020	OVERTIME	0	183	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,746	2,237	2,405	2,490
5026	PERS-NORMAL COST	19,128	6,490	6,680	7,310
5029	PERS-UNFUNDED LIABILITY	0	14,040	16,095	18,400
5027	MEDICAL	7,784	10,188	10,925	11,495
5028	WORKERS' COMPENSATION	447	370	775	1,325
	TOTAL, EMPLOYEE SERVICES	104,774	99,320	112,520	118,415
5101	OFFICE/OPERATING SUPPLIES	9,016	10,888	9,555	13,305
5126	MAINTENANCE OF EQUIPMENT	2,149	976	3,700	4,840
5131	PROFESSIONAL SERVICES/CONTRACTS	177,132	179,657	286,750	286,750
5160	TRAINING AND MEETINGS	0	0	800	800
5190	OTHER EXPENSE	3,750	3,972	4,300	4,620
	TOTAL, M & O	192,047	195,493	305,105	310,315
5209	OTHER CAPITAL OUTLAY	6,279	0	0	0
	TOTAL, CAPITAL OUTLAY	6,279	0	0	0
5172	TELECOMMUNICATIONS	3,080	3,175	815	3,585
5178	NETWORK & SYSTEMS ADMINISTRATION	1,335	1,395	1,405	1,290
5183	INSURANCE	3,365	2,810	2,830	2,735
	TOTAL, INTERNAL SERVICE CHARGES	7,780	7,380	5,050	7,610
	SUBTOTAL, SENIOR NUTRITION CENTER	310,880	302,193	422,675	436,340
5901	ALLOCATED IN	19,445	0	0	0
5902	ALLOCATED OUT	(40,043)	(38,803)	(90,720)	(90,720)
	TOTAL, SENIOR NUTRITION CENTER	290,282	263,390	331,955	345,620



COMMUNICATIONS



DEPARTMENT PRIORITIES

- ## MAJOR BUDGET IMPACTS

- 157

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O costs are also primarily due to moving costs related to graphics in to the Communications department
- Increase in capital outlay is for replacing a 15-year-old printer plotter
- The Communications department was established in 2018-19. 2019-20 is the first year this department is being charged their portion of internal service charges.
- Increase in allocations out are due to increase in the budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

COMMUNICATIONS

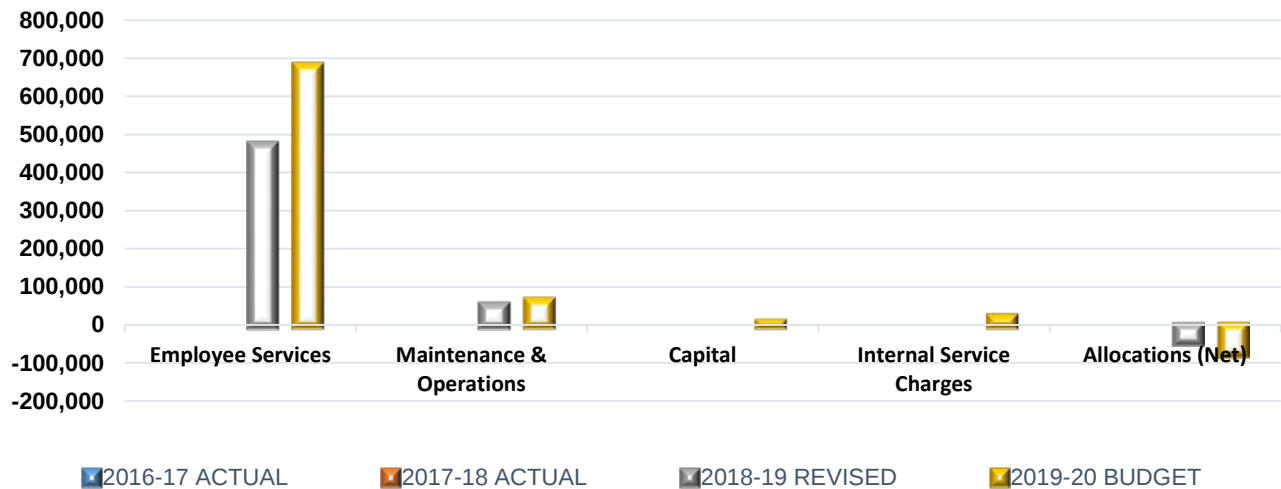
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	0.0	0.0	4.0	6.0
Regular Part-Time (FTE)	0.0	0.0	0.0	0.0
Department Total	0.0	0.0	4.0	6.0
BUDGET:				
Employee Services	0	0	470,610	679,540
Maintenance & Operations	0	0	53,615	65,340
Capital Outlay	0	0	0	8,820
Internal Service Charges	0	0	0	23,185
Allocations (Net)	0	0	(43,685)	(75,355)
Total Budget	0	0	480,540	701,530

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-110 COMMUNICATIONS					
5001	REGULAR FULL-TIME	0	0	307,615	457,360
5025	OTHER EMPLOYEE OVERHEAD	0	0	10,675	15,795
5026	PERS-NORMAL COST	0	0	32,360	51,600
5029	PERS-UNFUNDED LIABILITY	0	0	77,955	89,100
5027	MEDICAL	0	0	23,275	41,670
5028	WORKERS' COMPENSATION	0	0	1,325	5,430
5030	FLEXIBLE BENEFITS	0	0	17,405	18,585
TOTAL, EMPLOYEE SERVICES		0	0	470,610	679,540
5101	OFFICE/OPERATING SUPPLIES	0	0	2,000	6,450
5126	MAINTENANCE OF EQUIPMENT	0	0	0	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	13,300	8,925
5160	TRAINING AND MEETINGS	0	0	5,500	4,900
5162	DUES AND SUBSCRIPTIONS	0	0	1,975	3,400
5163	AUTO ALLOWANCE	0	0	5,100	5,100
5167	ADVERTISING AND PRINTING	0	0	25,140	30,065
5173	OTHER TELEPHONE	0	0	600	1,200
5193	SOFTWARE	0	0	0	2,000
TOTAL, M & O		0	0	53,615	65,340
5209	OTHER CAPITAL OUTLAY	0	0	0	8,820
TOTAL, CAPITAL OUTLAY		0	0	0	8,820
5125	BUILDING MAINTENANCE	0	0	0	10,395
5165	DUPLICATING	0	0	0	2,950
5172	TELECOMMUNICATIONS	0	0	0	640
5175	MAIL SERVICES	0	0	0	1,085
5178	NETWORK & SYSTEMS ADMINISTRATION	0	0	0	5,165

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-110	COMMUNICATIONS				
5183	INSURANCE	0	0	0	2,950
	TOTAL, INTERNAL SERVICE CHARGES	0	0	0	23,185
	SUBTOTAL, COMMUNICATIONS	0	0	524,225	776,885
5902	ALLOCATED OUT	0	0	(43,685)	(75,355)
	TOTAL, COMMUNICATIONS	0	0	480,540	701,530



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

PLANNING



DESCRIPTION

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

improving community character, preserving the environment, and providing for and maintaining a strong economic and employment base.

PROGRAM ACTIVITIES

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

- Historic Preservation Commission
- Planning Commission

Core responsibilities of the Planning Division include the following:

- Customer Service - Provide front-line customer service for various land use and regulatory inquiries. We strive to provide the highest level of customer services at the Development Services Counter when providing planning and zoning information, reviewing building permits, and processing administrative permits.
- Review all Development Projects - Process all applications for a decision within California Permit Streamlining Act and California Environmental Quality Act timeframes. We review

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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.

DEPARTMENT PRIORITIES

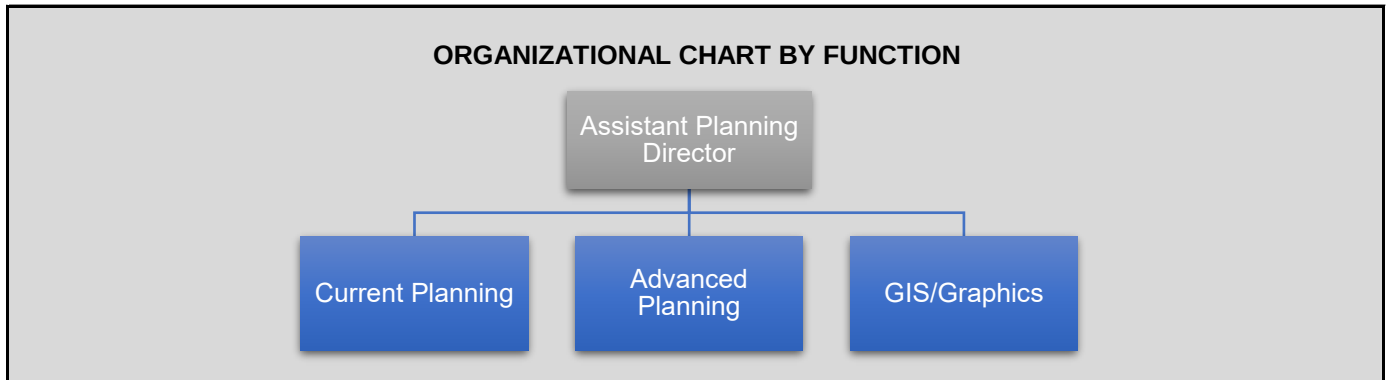
- Process land use entitlements
- Implement, maintain, and amend the General Plan and related documents and ordinances
- Process environmental clearance for private projects, City Capital Improvement Programs and other public projects
- Participate in special planning projects and studies, including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

MAJOR BUDGET IMPACTS

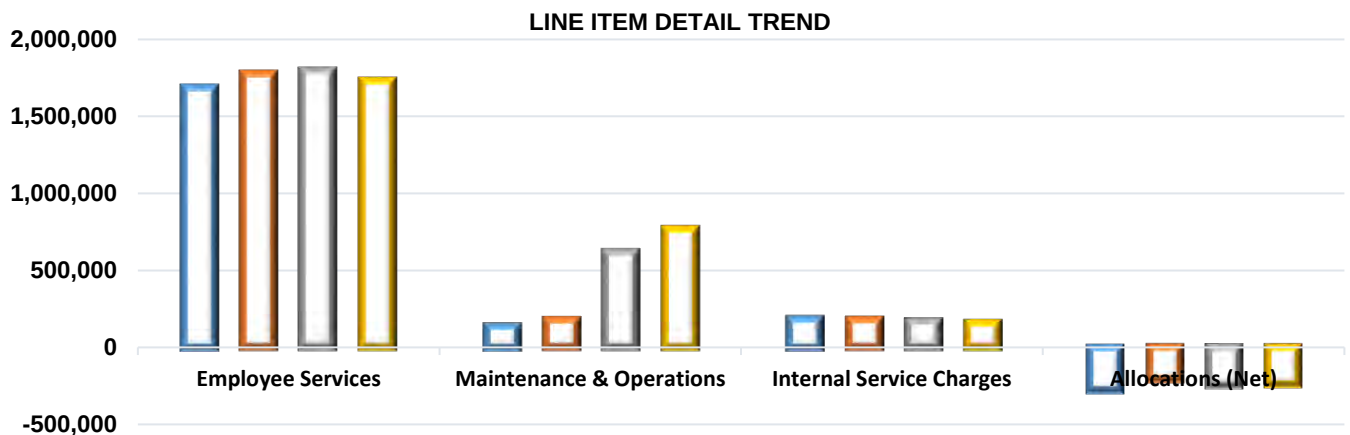
- Decrease in employee services is primarily due to moving employees with graphics responsibilities to the Communications department
- Increase in M & O primarily due to added clean energy feasibility study and increase in contract consultant services, which is offset by project applicant revenue
- Decrease in several internal service charges offset by increase in building maintenance charges
- Decrease in allocations out due to elimination of allocation out to public art and decrease in employee services

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

PLANNING



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	15.0	15.0	15.0	14.0
Regular Part-Time (FTE)	0.5	0.5	0.5	0.0
Temporary Part-Time (FTE)	0.1	0.9	0.9	0.9
Department Total	<u>15.6</u>	<u>16.4</u>	<u>16.4</u>	<u>14.9</u>
BUDGET:				
Employee Services	1,683,420	1,774,587	1,796,015	1,730,470
Maintenance & Operations	138,789	177,944	618,685	768,255
Internal Service Charges	187,500	180,125	169,950	158,435
Allocations (Net)	<u>(276,440)</u>	<u>(210,165)</u>	<u>(246,400)</u>	<u>(240,415)</u>
Total Budget	<u>1,733,269</u>	<u>1,922,491</u>	<u>2,338,250</u>	<u>2,416,745</u>



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-200 PLANNING					
5001	REGULAR FULL-TIME	1,043,388	1,090,994	1,061,115	1,007,260
5003	REGULAR PART-TIME	25,270	27,907	26,065	0
5004	TEMPORARY PART-TIME	0	16,171	18,610	18,610
5020	OVERTIME	59	512	2,000	3,000
5025	OTHER EMPLOYEE OVERHEAD	35,647	37,570	37,265	34,670
5026	PERS-NORMAL COST	317,584	105,481	114,370	115,570
5029	PERS-UNFUNDED LIABILITY	0	243,870	271,405	310,930
5027	MEDICAL	158,712	166,930	180,620	158,110
5028	WORKERS' COMPENSATION	65,636	47,549	45,375	42,970
5030	FLEXIBLE BENEFITS	37,124	37,603	39,190	39,350
TOTAL, EMPLOYEE SERVICES		1,683,420	1,774,587	1,796,015	1,730,470
5101	OFFICE/OPERATING SUPPLIES	8,851	8,080	10,300	6,350
5126	MAINTENANCE OF EQUIPMENT	4,195	2,282	5,900	3,400
5131	PROFESSIONAL SERVICES/CONTRACTS	96,606	139,706	559,765	716,365
5160	TRAINING AND MEETINGS	1,224	4,991	9,400	10,900
5161	MILEAGE REIMBURSEMENT	182	296	500	500
5162	DUES AND SUBSCRIPTIONS	2,122	1,892	3,000	3,000
5163	AUTO ALLOWANCE	5,920	5,130	5,100	5,100
5167	ADVERTISING AND PRINTING	8,086	4,823	10,000	13,600
5173	OTHER TELEPHONE	1,084	1,382	1,500	1,500
5193	SOFTWARE	7,235	8,255	10,720	5,040
5194	MINOR OFFICE EQUIPMENT	3,283	1,106	2,500	2,500
TOTAL, M & O		138,789	177,944	618,685	768,255
5125	BUILDING MAINTENANCE	79,865	68,955	68,575	77,800
5164	FLEET SERVICES	3,515	3,125	3,125	3,125
5165	DUPLICATING	20,025	24,030	17,225	12,765

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-200	PLANNING				
5172	TELECOMMUNICATIONS	8,130	8,095	8,395	4,265
5175	MAIL SERVICES	18,740	18,995	15,240	11,180
5178	NETWORK & SYSTEMS ADMINISTRATION	29,150	31,820	32,020	29,685
5183	INSURANCE	28,075	25,105	25,370	19,615
	TOTAL, INTERNAL SERVICE CHARGES	187,500	180,125	169,950	158,435
	SUBTOTAL, PLANNING	2,009,709	2,132,656	2,584,650	2,657,160
5902	ALLOCATED OUT	(276,440)	(210,165)	(246,400)	(240,415)
	TOTAL, PLANNING	1,733,269	1,922,491	2,338,250	2,416,745



CODE ENFORCEMENT



DESCRIPTION

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

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

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

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

DEPARTMENT PRIORITIES

- To protect the life, health, safety, and property of our community members through compliance with the Escondido Municipal Code; to enhance the appearance of neighborhoods and business districts, maintenance and regulation of property, prevent blight, protect property values and enhance economic conditions
- Responsible for the administration of Business licensing: approval, renewal and issuance of permits and licenses for individuals and organizations to conduct 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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- The adoption of community outreach, developing good relationships in the residential and business communities. Encouraging businesses, neighborhood groups and residents to collaborate on property maintenance and civic issues including blight and homelessness.
- The complete implementation of City Works and the replacement of TRAKIT for Code Enforcement and Business Licensing. Partial Access to CLETS (Secure server) and Access to Arjis Web (Secure server) to increase efficiency and officer safety in the field.
- Management of, and liaison with store management and corporate stakeholders responsible for the abandoned shopping cart collection program
- Assists the Police Department as part of the Neighborhood Transformation Program
- Implements the City Council Action Plan pertaining to Image and Appearance

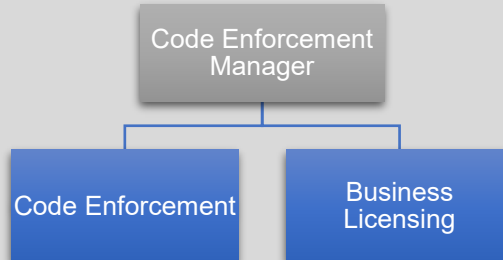
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- Decrease in M & O primarily due to moving costs associated with Trakit/Cityworks to the Non-departmental department
- Decrease in internal service charges is primarily due to decrease in insurance charges
- Increase in allocations out is due to increase in employee services

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CODE ENFORCEMENT

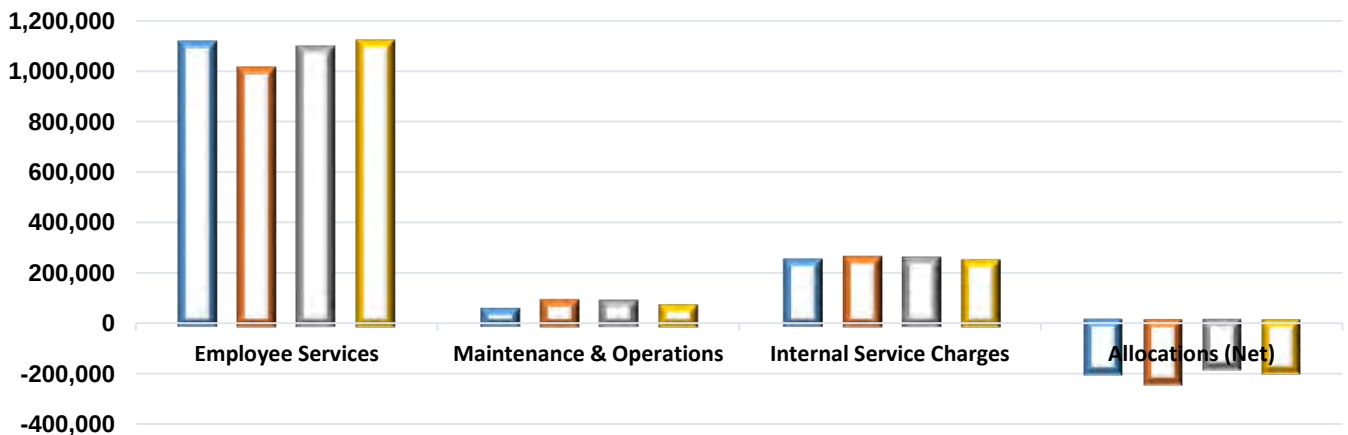
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	10.0	11.0
Temporary Part-Time (FTE)	5.7	5.2	5.3	0.0
Department Total	16.7	16.2	15.3	11.0
BUDGET:				
Employee Services	1,101,550	1,001,091	1,082,060	1,107,745
Maintenance & Operations	42,994	78,474	76,125	59,765
Internal Service Charges	239,230	250,185	247,270	238,025
Allocations (Net)	(191,216)	(229,375)	(171,540)	(184,920)
Total Budget	1,192,558	1,100,375	1,233,915	1,220,615

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-250	CODE ENFORCEMENT				
5001	REGULAR FULL-TIME	647,722	556,612	660,745	670,560
5004	TEMPORARY PART-TIME	74,635	73,725	0	0
5020	OVERTIME	0	0	2,000	2,000
5025	OTHER EMPLOYEE OVERHEAD	28,964	24,730	26,650	29,790
5026	PERS-NORMAL COST	181,002	55,343	69,510	75,650
5029	PERS-UNFUNDED LIABILITY	0	149,145	153,780	189,135
5027	MEDICAL	82,523	66,788	96,100	76,935
5028	WORKERS' COMPENSATION	75,326	66,174	64,050	54,270
5030	FLEXIBLE BENEFITS	11,378	8,573	9,225	9,405
	TOTAL, EMPLOYEE SERVICES	1,101,550	1,001,091	1,082,060	1,107,745
5101	OFFICE/OPERATING SUPPLIES	11,758	10,863	12,200	12,200
5126	MAINTENANCE OF EQUIPMENT	1,468	1,247	10,500	10,500
5131	PROFESSIONAL SERVICES/CONTRACTS	2,573	20,404	9,615	8,615
5160	TRAINING AND MEETINGS	1,339	6,257	10,490	9,000
5162	DUES AND SUBSCRIPTIONS	1,035	1,560	1,850	3,950
5167	ADVERTISING AND PRINTING	951	574	2,000	2,000
5173	OTHER TELEPHONE	8,239	11,903	10,000	10,000
5193	SOFTWARE	13,122	13,516	14,470	0
5194	MINOR OFFICE EQUIPMENT	2,509	12,150	5,000	3,500
	TOTAL, M & O	42,994	78,474	76,125	59,765
5125	BUILDING MAINTENANCE	46,355	46,680	46,950	51,720
5164	FLEET SERVICES	50,285	52,465	52,465	52,465
5165	DUPLICATING	8,625	7,300	8,225	5,915
5172	TELECOMMUNICATIONS	6,500	6,475	6,715	4,050
5174	RADIO COMMUNICATIONS	6,140	18,585	17,165	17,235
5175	MAIL SERVICES	42,585	44,800	43,015	46,290
5178	NETWORK & SYSTEMS ADMINISTRATION	40,265	42,080	42,405	38,720

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-250	CODE ENFORCEMENT				
5183	INSURANCE	38,475	31,800	30,330	21,630
	TOTAL, INTERNAL SERVICE CHARGES	239,230	250,185	247,270	238,025
	SUBTOTAL, CODE ENFORCEMENT	1,383,774	1,329,750	1,405,455	1,405,535
5901	ALLOCATED IN	5,505	0	0	0
5902	ALLOCATED OUT	(196,721)	(229,375)	(171,540)	(184,920)
	TOTAL, CODE ENFORCEMENT	1,192,558	1,100,375	1,233,915	1,220,615



BUILDING



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Issue building permits to the public

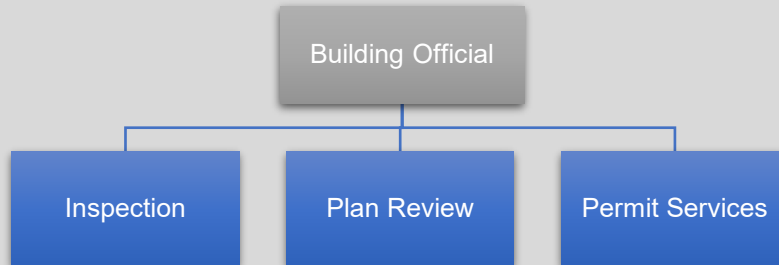
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in regular full-time and temporary part-time salaries and PERS costs
- Decrease in M & O is due to elimination of office equipment not needed during 2019/20 and permit tracking software/Cityworks costs being moved to the Non-departmental department
- Increase in internal service charges primarily due to increase in building maintenance and insurance costs
- Increase in allocations out due to increase in salaries and benefits of positions being allocated out

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

BUILDING

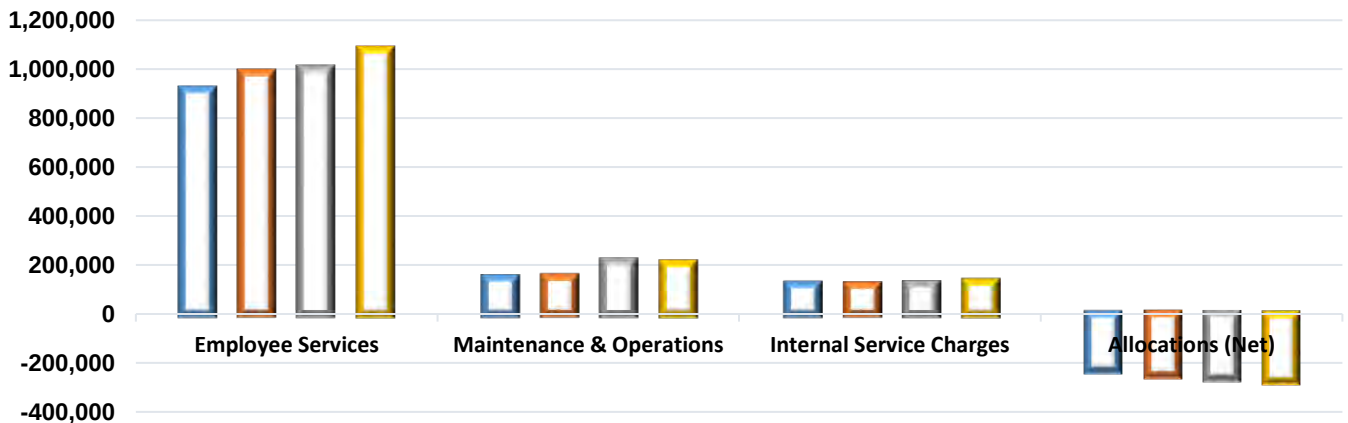
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	8.0	8.0	8.0	8.0
Temporary Part-Time (FTE)	0.0	0.0	0.7	1.6
Department Total	8.0	8.0	8.7	9.6
BUDGET:				
Employee Services	914,823	981,796	997,620	1,076,420
Maintenance & Operations	147,170	149,058	213,470	207,730
Internal Service Charges	121,225	116,170	120,390	132,280
Allocations (Net)	(228,660)	(252,250)	(260,610)	(273,090)
Total Budget	954,558	994,774	1,070,870	1,143,340

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-300	BUILDING				
5001	REGULAR FULL-TIME	578,580	615,584	601,890	626,180
5004	TEMPORARY PART-TIME	4,890	11,106	13,320	31,010
5020	OVERTIME	844	471	5,000	5,000
5025	OTHER EMPLOYEE OVERHEAD	19,299	20,602	20,225	21,275
5026	PERS-NORMAL COST	172,353	59,392	63,320	74,150
5029	PERS-UNFUNDED LIABILITY	0	134,630	150,140	170,900
5027	MEDICAL	87,531	92,107	97,275	102,305
5028	WORKERS' COMPENSATION	37,211	34,764	33,875	32,390
5030	FLEXIBLE BENEFITS	14,115	13,141	12,575	13,210
	TOTAL, EMPLOYEE SERVICES	914,823	981,796	997,620	1,076,420
5101	OFFICE/OPERATING SUPPLIES	13,425	5,013	7,800	17,800
5126	MAINTENANCE OF EQUIPMENT	2,194	3,137	3,300	3,300
5131	PROFESSIONAL SERVICES/CONTRACTS	116,409	124,241	166,200	166,200
5160	TRAINING AND MEETINGS	2,614	2,444	11,600	11,600
5162	DUES AND SUBSCRIPTIONS	1,403	1,425	1,950	1,950
5167	ADVERTISING AND PRINTING	127	146	1,500	1,500
5173	OTHER TELEPHONE	3,069	4,122	3,100	3,580
5193	SOFTWARE	6,092	6,275	6,720	0
5194	MINOR OFFICE EQUIPMENT	1,836	2,253	11,300	1,800
	TOTAL, M & O	147,170	149,058	213,470	207,730
5125	BUILDING MAINTENANCE	48,460	43,115	53,235	60,095
5164	FLEET SERVICES	22,735	23,285	23,285	23,285
5165	DUPLICATING	7,655	9,200	2,915	5,700
5172	TELECOMMUNICATIONS	4,875	4,855	5,040	2,345
5175	MAIL SERVICES	1,910	2,885	2,660	3,135
5178	NETWORK & SYSTEMS ADMINISTRATION	15,985	15,290	15,455	15,485

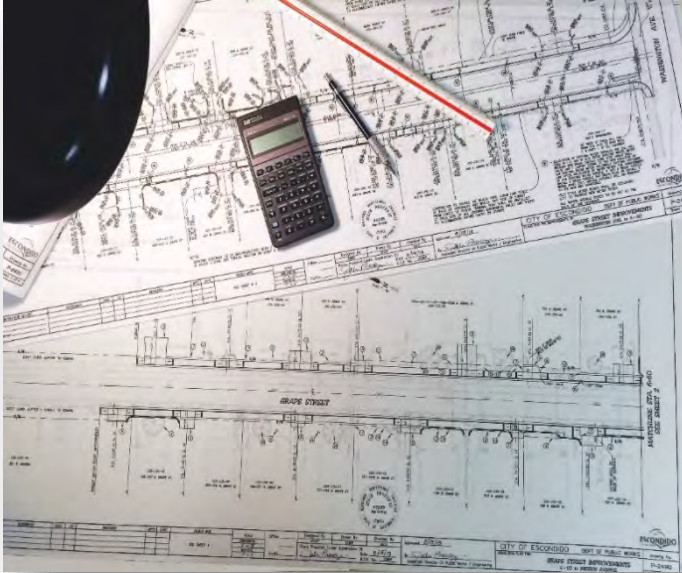
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-300	BUILDING				
5183	INSURANCE	19,605	17,540	17,800	22,235
	TOTAL, INTERNAL SERVICE CHARGES	121,225	116,170	120,390	132,280
	SUBTOTAL, BUILDING	1,183,218	1,247,024	1,331,480	1,416,430
5902	ALLOCATED OUT	(228,660)	(252,250)	(260,610)	(273,090)
	TOTAL, BUILDING	954,558	994,774	1,070,870	1,143,340



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

ENGINEERING



DESCRIPTION

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

ADMINISTRATION

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

work environment that encourages innovation and partnership.

DESIGN

The Design Division consists of four and one-half staff members responsible for in-house design, management of consultants, and bid procurement for a wide variety of Capital Improvement Program (CIP) projects. Designs recently completed include Tulip Street Phase IV, Spruce Street Channel Improvements, Escondido Transit Center Pedestrian Bridge, CMP Rehabilitation Phase I, LED Lighting Retrofit, and Street Resurfacing. Six additional major projects are currently under design.

LAND DEVELOPMENT

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

TRANSPORTATION

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

related requests per year. In addition, traffic signal synchronization, along Bear Valley from I-15 to Sunset and Valley Pkwy from Auto Pkwy to Citracado Pkwy were completed in 2018.

FIELD ENGINEERING

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

REAL PROPERTY

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

LANDSCAPE MAINTENANCE DISTRICTS

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

DEPARTMENT PRIORITIES

- Continue proactive maintenance of City infrastructure by resurfacing 5% of City streets, rehabilitating 20% of highest priority storm drains, retrofitting 15% of non-LED City-owned street lights, restriping/adding bike lanes and repairing sidewalk within one geographical zone
- Upgrade City recreation facilities by replacing the restroom at Grape Day Park, adding lighting/security cameras at Kit Carson Adult Softball Parking Lot and assisting with design of the Washington Park Skate Spot
- Enhance the economic vitality of the City by completing the design for the first phase of the Grand Avenue Vision Plan and beginning construction of Citracado Parkway, connecting the Palomar Hospital and ERTC to Valley Parkway
- Improve efficiency and safety of travel for City residents and businesses by synchronizing two major street corridors, updating the Roadway Network Plan to reflect latest traffic forecasts, completing design of the Juniper Elementary Safe Routes to School Project and designing improvements to seven Escondido Creek Trail Crossing locations
- Continue to streamline the development process through process improvements and pilot programs, such as the expedited plan check pilot program

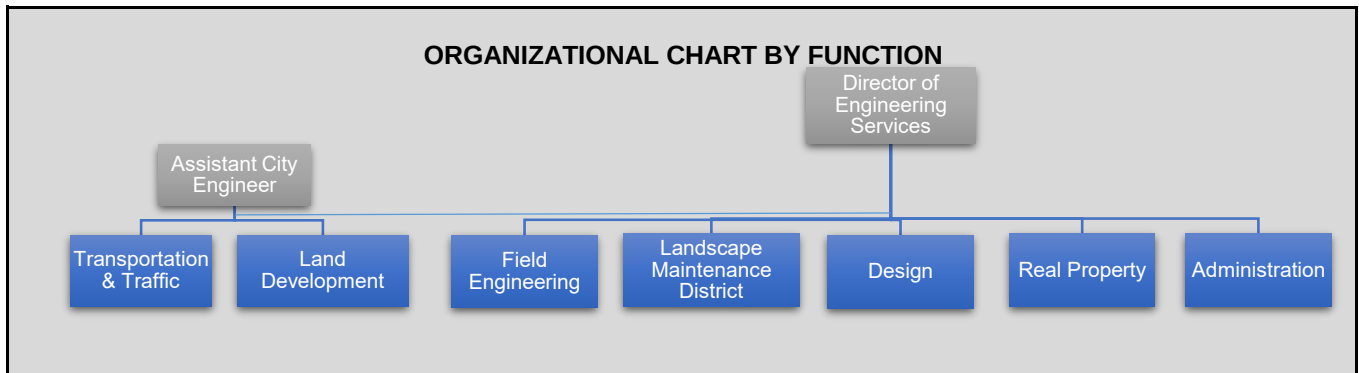
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

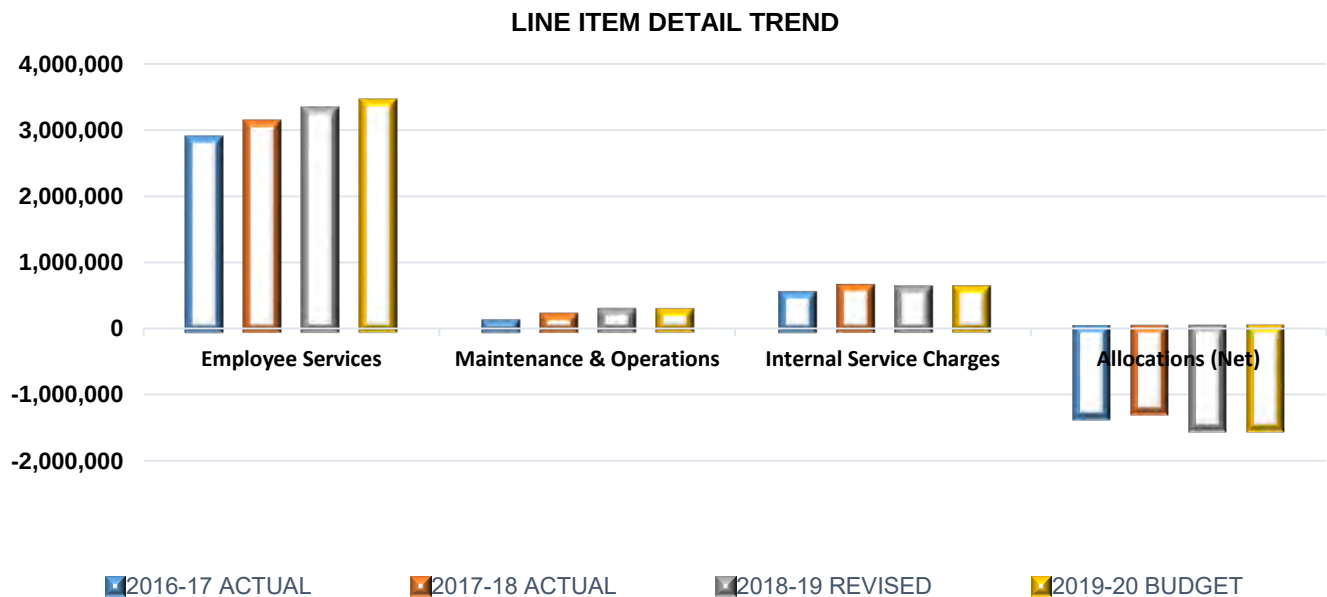
- Increase in employee services is primarily due to increase in salaries, PERS and medical costs
- Decrease in M & O is due to moving Cityworks costs to the Non-departmental budget

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

ENGINEERING



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	24.0	23.0	24.0	24.0
Grant Funded	0.0	0.0	0.0	1.0
Temporary Part-Time (FTE)	2.9	4.1	6.5	2.2
Department Total	26.9	27.1	30.5	27.2
BUDGET:				
Employee Services	2,852,101	3,085,765	3,277,630	3,411,020
Maintenance & Operations	81,267	184,428	248,600	243,685
Internal Service Charges	511,815	617,900	592,280	592,025
Allocations (Net)	(1,321,599)	(1,243,331)	(1,506,365)	(1,509,575)
Total Budget	2,123,584	2,644,762	2,612,145	2,737,155



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-402	ENGINEERING				
5001	REGULAR FULL-TIME	1,715,066	1,865,304	1,897,520	1,941,495
5002	GRANT FUNDED POSITIONS	0	0	0	66,490
5004	TEMPORARY PART-TIME	92,040	104,217	129,870	43,955
5020	OVERTIME	50,211	44,483	50,000	50,000
5025	OTHER EMPLOYEE OVERHEAD	59,935	63,523	65,175	71,330
5026	PERS-NORMAL COST	510,246	178,683	199,620	226,560
5029	PERS-UNFUNDED LIABILITY	0	402,895	479,725	549,775
5027	MEDICAL	207,935	216,122	244,050	266,645
5028	WORKERS' COMPENSATION	171,392	164,763	162,045	143,920
5030	FLEXIBLE BENEFITS	45,277	45,775	49,625	50,850
	TOTAL, EMPLOYEE SERVICES	2,852,101	3,085,765	3,277,630	3,411,020
5101	OFFICE/OPERATING SUPPLIES	15,927	21,133	20,450	20,450
5126	MAINTENANCE OF EQUIPMENT	844	989	5,570	5,570
5131	PROFESSIONAL SERVICES/CONTRACTS	24,799	77,974	102,000	103,000
5160	TRAINING AND MEETINGS	2,120	1,715	4,550	4,550
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	812	695	1,800	1,800
5163	AUTO ALLOWANCE	7,136	5,130	5,100	5,100
5166	OTHER DUPLICATING	0	273	1,500	1,500
5170	UTILITIES	0	0	10,000	10,000
5171	CITY WATER	0	0	3,000	3,000
5173	OTHER TELEPHONE	17,850	12,382	25,000	25,000
5180	RENT	0	44,100	44,100	44,100
5190	OTHER EXPENSES	116	5,732	7,300	7,300
5193	SOFTWARE	8,604	12,167	12,230	6,315
5194	MINOR OFFICE EQUIPMENT	3,060	2,138	5,000	5,000
	TOTAL, M & O	81,267	184,428	248,600	243,685

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-402	ENGINEERING				
5125	BUILDING MAINTENANCE	233,030	252,090	265,315	294,115
5164	FLEET SERVICES	67,440	70,995	70,995	70,995
5165	DUPLICATING	17,480	14,750	14,470	11,485
5172	TELECOMMUNICATIONS	70,205	80,435	85,025	77,740
5174	RADIO COMMUNICATIONS	1,315	3,915	1,680	1,670
5175	MAIL SERVICES	1,520	1,250	1,705	1,530
5178	NETWORK & SYSTEMS ADMINISTRATION	48,655	54,980	55,575	52,915
5183	INSURANCE	72,170	139,485	97,515	81,575
	TOTAL, INTERNAL SERVICE CHARGES	511,815	617,900	592,280	592,025
	SUBTOTAL, ENGINEERING	3,445,184	3,888,094	4,118,510	4,246,730
5901	ALLOCATED IN	25,480	28,522	26,280	27,195
5902	ALLOCATED OUT	(1,347,079)	(1,271,853)	(1,532,645)	(1,536,770)
	TOTAL, ENGINEERING	2,123,584	2,644,762	2,612,145	2,737,155

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

MAINTENANCE/STREETS



DESCRIPTION

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

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

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

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

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

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

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

**CITY OF ESCONDIDO
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Department Summary**

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

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- This budget reflects a reorganization of positions. Some positions were moved between the Streets and Parks division to better reflect responsibilities. Overall, one Lead Technician and two Maintenance Technician positions were added to this department in order to meet increased demands of right of way maintenance and debris management. Other increases to employee services include PERS and medical costs.
- Increase in M & O is primarily due to increases for street light bulbs, tree maintenance, Grand Avenue sidewalk cleaning, management of goldspotted oak borer on oak trees at daley ranch and for water service
- Capital Outlay additions are for various equipment to maintain the bike path, to replace sign shop cutter plotter and trash pump for RGP maintenance and flooding emergencies.
- Decrease in internal service charges, primarily insurance and telecommunications charges
- Increase in allocations out to capital projects and various departments are based on annual analysis of how much time certain positions spend providing services to departments outside the General Fund.



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

MAINTENANCE/PARKS



DESCRIPTION

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

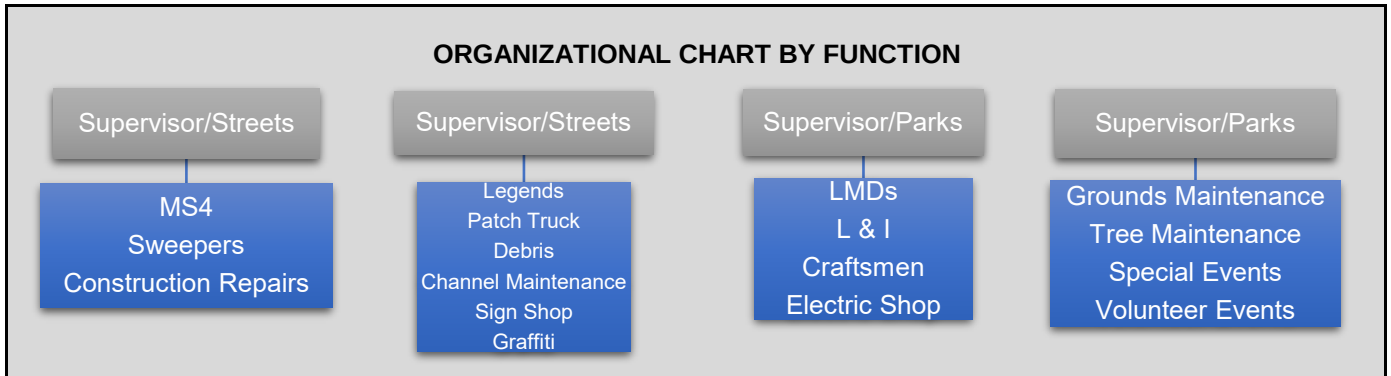
- To provide professional, quality maintenance and personal service to the citizens of Escondido, with an emphasis on City appearance
- To ensure local parks and swimming pools are maintained at levels that will provide maximum usage by our citizens
- To perform landscape maintenance at City facilities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

MAJOR BUDGET IMPACTS

- This budget reflects a reorganization of positions. Some positions were moved between the Streets and Parks division to better reflect responsibilities. Increase in employee services is due to various positions moved from the Streets department, addition of two temporary part-time positions, increased overtime to meet City priorities and increase in PERS costs.
- Increase in M & O is primarily due increase in supplies for pesticides for Ryan Park, increase in the price of pool chemicals and increase in maintenance of small equipment such as chainsaws and weed whips
- Increase in allocations out due to moving Streets employees to Parks who work on CIP related projects

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAINTENANCE/STREETS & PARKS



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	54.0	55.0	55.0	58.0
Temporary Part-Time (FTE)	17.9	18.9	20.2	21.9
Department Total	71.9	73.9	75.2	79.9
BUDGET:				
Employee Services	5,751,197	5,979,773	6,390,130	6,832,775
Maintenance & Operations	2,951,288	3,157,722	3,571,940	3,688,075
Capital Outlay	0	0	0	97,000
Internal Service Charges	1,904,190	1,985,215	1,941,300	1,883,360
Allocations (Net)	(1,873,402)	(1,447,814)	(1,919,930)	(2,213,065)
Total Budget	8,733,273	9,674,896	9,983,440	10,288,145



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-403	MAINTENANCE/STREETS				
5001	REGULAR FULL-TIME	2,214,135	2,180,992	2,318,740	2,310,570
5004	TEMPORARY PART-TIME	250,254	283,874	314,450	314,450
5020	OVERTIME	200,788	262,066	222,700	222,700
5025	OTHER EMPLOYEE OVERHEAD	91,135	87,492	94,805	94,845
5026	PERS-NORMAL COST	663,935	214,660	238,025	231,020
5029	PERS-UNFUNDED LIABILITY	0	531,675	584,955	669,605
5027	MEDICAL	369,162	363,897	422,545	447,560
5028	WORKERS' COMPENSATION	193,109	196,803	217,405	161,540
5030	FLEXIBLE BENEFITS	27,761	20,040	26,195	24,960
	TOTAL, EMPLOYEE SERVICES	4,010,279	4,141,499	4,439,820	4,477,250
5101	OFFICE/OPERATING SUPPLIES	705,130	749,712	688,225	723,225
5126	MAINTENANCE OF EQUIPMENT	90	90	2,000	2,000
5131	PROFESSIONAL SERVICES/CONTRACTS	322,996	429,511	634,260	683,060
5159	OTHER MAIL	0	(115)	0	0
5160	TRAINING AND MEETINGS	1,006	1,043	2,500	5,000
5161	MILEAGE REIMBURSEMENT	321	35	1,500	1,500
5162	DUES & SUBSCRIPTIONS	1,268	500	1,500	1,500
5163	AUTO ALLOWANCE	3,370	455	0	0
5166	OTHER DUPLICATING	0	0	500	500
5170	UTILITIES	1,176,697	1,227,413	1,300,000	1,300,000
5171	WATER	48,922	56,569	55,000	65,000
5173	OTHER TELEPHONE	25,730	22,555	60,000	60,000
5180	RENT	2,443	2,838	20,000	20,000
5190	OTHER EXPENSE	7,634	7,695	10,895	10,895
5525	LOAN PRINCIPAL EXPENSE	11,019	10,100	0	0
	TOTAL, M & O	2,306,628	2,508,399	2,776,380	2,872,680

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-403	MAINTENANCE/STREETS				
5208	OTHER CAPITAL OUTLAY	0	0	0	97,000
	TOTAL, CAPITAL OUTLAY	0	0	0	97,000
5125	BUILDING MAINTENANCE	66,115	52,240	61,625	57,755
5164	FLEET SERVICES	907,260	1,038,060	1,038,060	1,038,060
5165	DUPLICATING	12,255	12,525	9,105	19,210
5172	TELECOMMUNICATIONS	22,160	25,640	20,265	11,760
5174	RADIO COMMUNICATIONS	11,400	28,600	5,115	4,830
5175	MAIL SERVICES	5,300	3,600	4,145	5,430
5178	NETWORK & SYSTEMS ADMINISTRATION	44,655	47,875	48,215	45,170
5183	INSURANCE	294,410	242,280	239,050	183,005
	TOTAL, INTERNAL SERVICE CHARGES	1,363,555	1,450,820	1,425,580	1,365,220
	SUBTOTAL, MAINTENANCE/STREETS	7,680,462	8,100,718	8,641,780	8,812,150
5901	ALLOCATED IN	36,945	27,674	27,230	27,685
5902	ALLOCATED OUT	(1,782,658)	(1,331,462)	(1,750,695)	(2,016,670)
	TOTAL, MAINTENANCE/STREETS	5,934,749	6,796,930	6,918,315	6,823,165

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-103	MAINTENANCE/PARKS				
5001	REGULAR FULL-TIME	996,170	1,012,402	1,058,810	1,276,975
5004	TEMPORARY PART-TIME	28,966	20,413	90,460	122,520
5020	OVERTIME	123,038	170,991	100,000	125,000
5025	OTHER EMPLOYEE OVERHEAD	40,920	40,566	41,645	51,595
5026	PERS-NORMAL COST	292,256	100,981	107,155	125,830
5029	PERS-UNFUNDED LIABILITY	0	232,585	264,920	300,330
5027	MEDICAL	157,303	152,465	171,270	248,145
5028	WORKERS' COMPENSATION	94,023	98,401	106,620	95,720
5030	FLEXIBLE BENEFITS	8,240	9,471	9,430	9,410
	TOTAL, EMPLOYEE SERVICES	1,740,916	1,838,274	1,950,310	2,355,525
5101	OFFICE/OPERATING SUPPLIES	247,586	269,665	226,380	245,015
5131	PROFESSIONAL SERVICES/CONTRACTS	72,044	90,355	168,950	168,950
5160	TRAINING AND MEETINGS	355	674	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	1,401	0	1,070	1,070
5170	UTILITIES	315,362	283,157	361,360	361,360
5171	WATER	0	0	20,000	20,000
5173	OTHER TELEPHONE	7,912	5,472	8,800	10,000
5180	RENT	0	0	8,000	8,000
	TOTAL, M & O	644,660	649,323	795,560	815,395
5125	BUILDING MAINTENANCE	286,480	280,000	267,915	286,380
5164	FLEET SERVICES	170,020	171,325	171,325	171,325
5174	RADIO COMMUNICATIONS	1,315	3,915	2,420	2,420
5178	NETWORK & SYSTEMS ADMINISTRATION	5,330	4,175	4,200	5,165
5183	INSURANCE	77,490	74,980	69,860	52,850
	TOTAL, INTERNAL SERVICE CHARGES	540,635	534,395	515,720	518,140
	SUBTOTAL, MAINTENANCE/PARKS	2,926,211	3,021,992	3,261,590	3,689,060

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-103	MAINTENANCE/PARKS				
5901	ALLOCATED IN	14,540	13,400	13,615	13,845
5902	ALLOCATED OUT	(142,229)	(157,426)	(210,080)	(237,925)
	TOTAL, MAINTENANCE/PARKS	2,798,523	2,877,966	3,065,125	3,464,980



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

RADIO COMMUNICATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

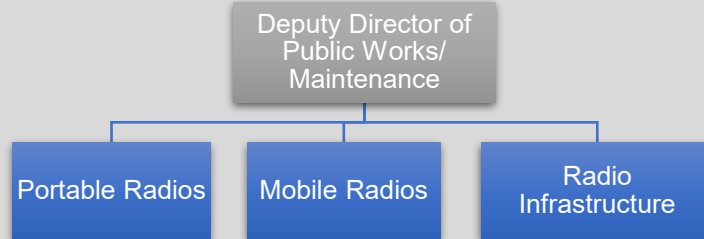
MAJOR BUDGET IMPACTS

- Increase in M & O is primarily due to increase in the cost of the Motorola radio service agreement
- Increase in internal service charges, primarily building maintenance charges
- Increase in allocations out due to decrease in budget subtotal

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RADIO COMMUNICATIONS

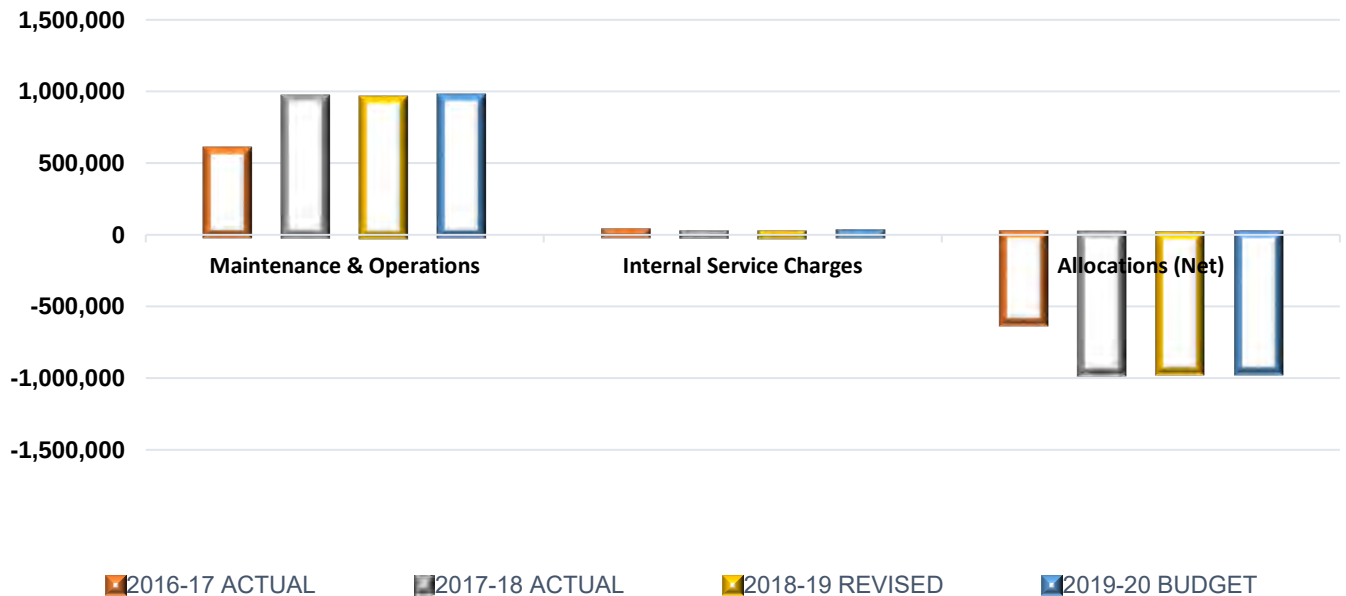
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	580,301	942,896	940,965	949,105
Internal Service Charges	13,540	3,005	7,870	6,850
Allocations (Net)	(610,125)	(958,640)	(948,835)	(955,955)
Total Budget	(16,284)	(12,739)	0	0

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-404	RADIO COMMUNICATIONS				
5126	MAINTENANCE OF EQUIPMENT	4,410	2,465	4,500	2,600
5131	PROFESSIONAL SERVICES/CONTRACTS	274,772	306,982	299,370	309,410
5170	UTILITIES	12,648	13,523	17,000	17,000
5501	INTEREST	69,395	107,627	107,470	93,170
5525	LOAN PRINCIPAL EXPENSE	219,075	512,299	512,625	526,925
	TOTAL, M & O	580,301	942,896	940,965	949,105
5125	BUILDING MAINTENANCE	10,410	0	4,875	3,980
5172	TELECOMMUNICATIONS	2,725	2,645	2,930	2,840
5183	INSURANCE	405	360	65	30
	TOTAL, INTERNAL SERVICE CHARGES	13,540	3,005	7,870	6,850
	SUBTOTAL, RADIO COMMUNICATIONS	593,841	945,901	948,835	955,955
5902	ALLOCATED OUT	(610,125)	(958,640)	(948,835)	(955,955)
	TOTAL, RADIO COMMUNICATIONS	(16,284)	(12,739)	0	0



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

POLICE



DESCRIPTION

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

The core values of the Escondido Police Department:

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

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

ORGANIZATION STRUCTURE

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

PATROL BUREAU

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

INVESTIGATIONS BUREAU

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

SERVICES BUREAU

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

ADDITIONAL INFORMATION ABOUT THE ESCONDIDO POLICE DEPARTMENT:

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

Facebook: www.facebook.com/escondidopolice

Nixle: <http://local.nixle.com/escondio-police-department>

DEPARTMENT PRIORITIES

- Focus on community and officer safety
- Enhance community outreach, collaboration and communication
- Work with the community on crime prevention, intervention and suppression efforts
- Sustain strategic financial responsibility

MAJOR BUDGET IMPACTS

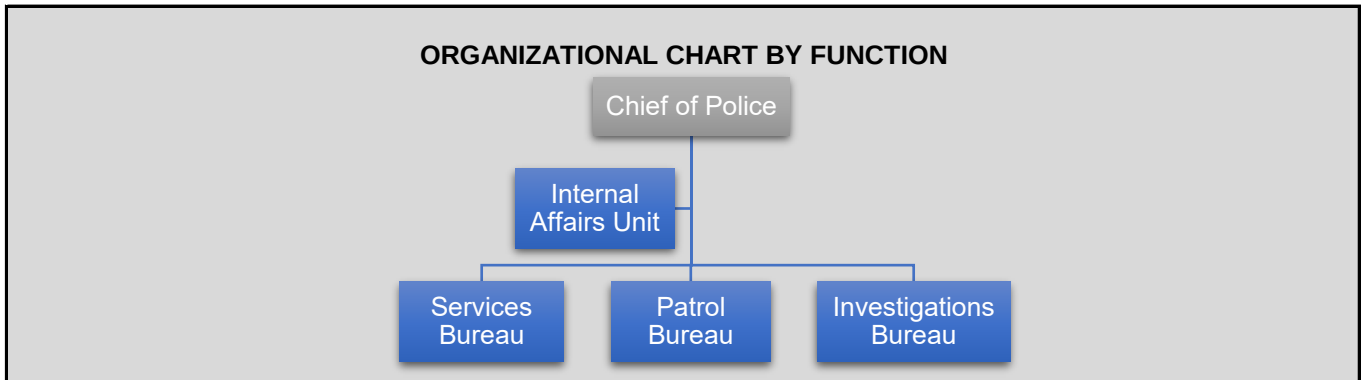
- Increase in salaries and various benefits. Also, reclassified one Sergeant to a Lieutenant position to improve the Cops unit.
- Approximately \$78,000 increase in Animal Control contract. Added professional services/contracts related to community outreach and collaboration services, crime analysis, investigative services, operational services such as prisoner meals and simulator system contract.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund
- Increase in allocations out due to increase in budget subtotal

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

POLICE



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	217.0	218.0	217.0	217.0
Regular Part-Time (FTE)	0.8	0.0	0.0	0.0
Temporary Part-Time (FTE)	10.8	12.1	12.1	12.1
Department Total	<u>228.6</u>	<u>230.1</u>	<u>229.1</u>	<u>229.1</u>
BUDGET:				
Employee Services	32,646,425	34,648,001	36,108,250	39,044,310
Maintenance & Operations	3,545,159	3,486,808	3,502,190	3,641,665
Capital Outlay	0	31,287	0	0
Internal Service Charges	4,289,895	4,472,689	4,537,900	4,419,925
Allocations (Net)	<u>(834,765)</u>	<u>(1,139,192)</u>	<u>(1,103,710)</u>	<u>(1,177,640)</u>
Total Budget	<u>39,646,715</u>	<u>41,499,592</u>	<u>43,044,630</u>	<u>45,928,260</u>



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-500 POLICE					
5001	REGULAR FULL-TIME	19,074,305	19,590,348	20,890,805	21,668,045
5002	CONTRACT/GRANT FUNDED	1,836	15,385	0	0
5003	REGULAR PART-TIME	607	203	0	0
5004	TEMPORARY PART-TIME	277,773	412,464	242,295	242,295
5020	OVERTIME	2,368,539	2,691,848	1,719,870	2,136,285
5025	OTHER EMPLOYEE OVERHEAD	619,661	646,546	651,000	678,700
5026	PERS-NORMAL COST	6,831,796	3,424,425	3,625,680	3,616,650
5029	PERS-UNFUNDED LIABILITY	0	4,212,453	5,130,385	6,098,715
5027	MEDICAL	2,216,898	2,264,281	2,412,795	2,582,380
5028	WORKERS' COMPENSATION	1,099,434	1,239,738	1,281,455	1,856,360
5030	FLEXIBLE BENEFITS	155,576	150,310	153,965	164,880
TOTAL, EMPLOYEE SERVICES		32,646,425	34,648,001	36,108,250	39,044,310
5101	OFFICE/OPERATING SUPPLIES	439,623	465,633	327,700	330,700
5105	SAFETY EQUIPMENT	259,469	184,909	321,330	321,330
5126	MAINTENANCE OF EQUIPMENT	33,942	14,425	101,150	101,150
5131	PROFESSIONAL SERVICES/CONTRACTS	2,160,461	2,094,718	1,988,310	2,150,695
5160	TRAINING AND MEETINGS	164,739	147,450	100,000	100,000
5161	MILEAGE REIMBURSEMENT	1,469	332	1,500	1,500
5162	DUES AND SUBSCRIPTIONS	14,665	13,251	12,175	12,175
5167	ADVERTISING & PRINTING	13,608	3,984	15,000	15,000
5169	OTHER INSURANCE	0	47,940	77,760	77,760
5170	UTILITIES	2,306	2,664	3,500	3,000
5173	OTHER TELEPHONE	188,738	162,853	126,155	126,155
5180	RENT	38,118	39,460	64,140	39,140
5184	TUITION	75,178	66,085	75,000	75,000
5190	OTHER EXPENSE	55,500	51,170	48,125	48,125
5193	SOFTWARE	18,944	69,244	54,125	54,125

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-500	POLICE				
5194	MINOR OFFICE EQUIPMENT	76,173	120,634	185,000	185,000
5501	INTEREST	2,225	2,055	1,220	810
	TOTAL, M & O	3,545,159	3,486,808	3,502,190	3,641,665
5209	OTHER CAPITAL OUTLAY	0	31,287	0	0
	TOTAL, CAPITAL OUTLAY	0	31,287	0	0
5125	BUILDING MAINTENANCE	1,051,325	1,086,484	1,172,280	1,225,635
5164	FLEET SERVICES	1,322,440	1,322,440	1,322,440	1,322,440
5165	DUPLICATING	59,785	74,600	68,010	65,415
5172	TELECOMMUNICATIONS	130,675	137,625	135,605	128,615
5174	RADIO COMMUNICATIONS	191,870	555,585	570,290	588,845
5175	MAIL SERVICES	22,145	20,495	24,750	21,745
5178	NETWORK & SYSTEMS ADMINISTRATION	469,515	489,360	513,435	524,845
5183	INSURANCE	1,042,140	786,100	731,090	542,385
	TOTAL, INTERNAL SERVICE CHARGES	4,289,895	4,472,689	4,537,900	4,419,925
	SUBTOTAL, POLICE	40,481,480	42,638,784	44,148,340	47,105,900
5901	ALLOCATED IN	172,075	0	0	0
5902	ALLOCATED OUT	(1,006,840)	(1,139,192)	(1,103,710)	(1,177,640)
	TOTAL, POLICE	39,646,715	41,499,592	43,044,630	45,928,260

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FIRE



DESCRIPTION

The Fire Department is responsible for meeting the day-to-day emergency response needs of the residents and visitors to the City of Escondido and Rincon Del Diablo Fire Protection District. The Fire Department also has Support Volunteer and Fire Explorer programs. 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 all operational needs to provide emergency medical care, treatment and transportation to the appropriate hospital for care.

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

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

DEPARTMENT PRIORITIES

- Ensure effective and efficient response to emergencies
- Maintain, repair and replace aging facility, apparatus, equipment and safety gear to ensure the Department's effectiveness. Address deferred maintenance to mitigate future cost growth.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Utilize technologies to improve department efficiencies and accountability:
 - a. Evaluate the available data through the Computer Aided Dispatch (CAD), Patient Care Records (PCR), Records Management System (RMS), and Geographic Information Systems (GIS) to have a thorough, complete and accurate representation of the services provided to the community
 - b. Fully implement the Regional Communication Interoperation Project (RCIP) or CAD-to-CAD so Escondido is able to fully maximize auto and mutual aid regionally
 - c. Implement AVL dispatching to ensure the closest emergency response vehicle is dispatched to the reported emergency
- Ensure the physical and behavioral health and safety of all Fire Department personnel through illness and injury mitigation, prevention and wellness programs
- Recruit and retain high quality personnel in the Fire Department
- Modify fire station landscaping to reduce water use and cost, reduce maintenance needs and improve the aesthetic appearance of the facility

MAJOR BUDGET IMPACTS

- Increase in salaries and various benefits. Approximately \$442,000 decrease in overtime.
- M & O increases for pharmaceutical supplies, personal protective safety equipment, and professional services related to a portion of the cost of a medical director shared with other North County fire departments, which will provide alternative methods of providing medical care to citizens
- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund
- Increase in allocations out due to increase in budget subtotal

EMERGENCY MANAGEMENT



DESCRIPTION

Emergency Management is responsible for the development and maintenance of emergency plans and the training of City staff, residents, and businesses to prepare for disasters that are beyond the ability of the City to handle with its own resources. Emergency Management is also responsible for the operational readiness of the Emergency Operations Center (EOC) and training of City staff for their roles within the EOC.

Emergency Management is responsible for developing and maintaining the following plans: Emergency Operations, Continuity of Operations, Evacuation and Repopulation, Mass Care and Shelter, and Multi-Jurisdictional Hazard Mitigation.

DEPARTMENT PRIORITIES

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

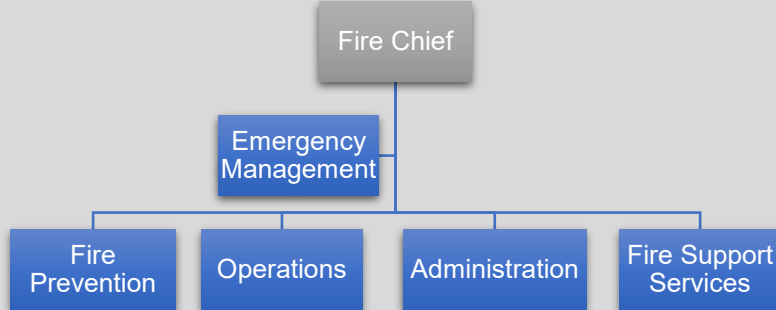
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increase in PERS costs
- Decrease in Network & Systems Administration internal service charges

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

FIRE/EMERGENCY MANAGEMENT

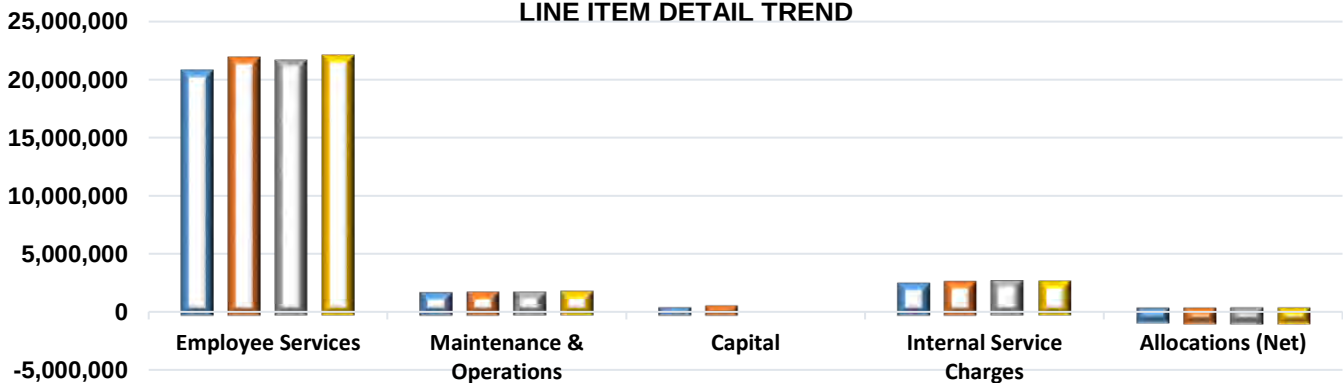
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	121.0	121.0	121.0	121.0
Regular Part-Time (FTE)	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	1.8	0.5	0.8	0.8
Department Total	123.6	122.3	122.6	122.6
BUDGET:				
Employee Services	20,460,773	21,549,484	21,335,720	21,739,270
Maintenance & Operations	1,330,283	1,390,293	1,361,080	1,433,095
Capital Outlay	34,915	196,213	0	0
Internal Service Charges	2,155,040	2,298,870	2,356,455	2,333,195
Allocations (Net)	(645,435)	(721,875)	(745,780)	(759,395)
Total Budget	23,335,576	24,712,985	24,307,475	24,746,165

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-600	FIRE				
5001	REGULAR FULL-TIME	10,542,792	10,681,967	11,105,520	11,273,675
5003	REGULAR PART-TIME	24,026	26,569	26,250	27,000
5004	TEMPORARY PART-TIME	16,784	11,175	15,565	15,565
5020	OVERTIME	3,639,824	4,278,250	2,942,510	2,500,415
5025	OTHER EMPLOYEE OVERHEAD	365,359	383,182	373,875	379,320
5026	PERS-NORMAL COST	3,886,384	1,912,251	2,049,895	1,982,420
5029	PERS-UNFUNDED LIABILITY	0	2,207,439	2,671,190	3,124,900
5027	MEDICAL	1,307,644	1,277,131	1,395,290	1,525,135
5028	WORKERS' COMPENSATION	499,882	590,729	571,615	721,195
5030	FLEXIBLE BENEFITS	62,748	61,504	61,675	63,410
	TOTAL, EMPLOYEE SERVICES	20,345,444	21,430,196	21,213,385	21,613,035
5101	OFFICE/OPERATING SUPPLIES	510,501	544,437	495,590	510,590
5105	SAFETY EQUIPMENT	174,236	203,594	131,000	159,500
5111	GAS	118	1,359	0	0
5113	OTHER MOTIVE FUELS	0	58	0	0
5118	MISCELLANEOUS MOTIVE	860	7,390	300	300
5126	MAINTENANCE OF EQUIPMENT	55,568	71,844	74,550	73,550
5131	PROFESSIONAL SERVICES/CONTRACTS	256,472	205,755	243,595	276,280
5148	PERMITS	3,017	4,265	3,000	3,000
5160	TRAINING AND MEETINGS	15,229	25,825	33,000	32,000
5161	MILEAGE REIMBURSEMENT	208	321	0	0
5162	DUES AND SUBSCRIPTIONS	10,426	699	10,250	9,750
5167	ADVERTISING AND PRINTING	851	1,009	1,450	2,700
5170	UTILITIES	172,747	188,095	205,000	210,000
5171	WATER	7,147	8,070	9,500	9,500
5173	OTHER TELEPHONE	29,757	28,994	34,200	34,200
5184	TUITION	37,167	40,111	41,050	45,050

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
001-600	FIRE				
5190	OTHER EXPENSE	3,102	3,250	16,900	14,700
5193	SOFTWARE	33,370	35,007	27,720	18,000
5194	MINOR OFFICE EQUIPMENT	1,836	0	0	0
5501	INTEREST EXPENSE	1,361	0	0	0
	TOTAL, M & O	1,313,973	1,370,082	1,327,105	1,399,120
5209	OTHER CAPITAL OUTLAY	34,915	196,213	0	0
	TOTAL, CAPITAL OUTLAY	34,915	196,213	0	0
5125	BUILDING MAINTENANCE	200,130	221,395	251,195	317,185
5164	FLEET SERVICES	1,290,325	1,290,325	1,290,325	1,290,325
5165	DUPLICATING	16,600	35,120	21,665	12,020
5172	TELECOMMUNICATIONS	97,955	94,395	107,505	95,935
5174	RADIO COMMUNICATIONS	59,395	202,940	204,810	204,705
5175	MAIL SERVICES	10,065	10,325	11,350	12,325
5178	NETWORK & SYSTEMS ADMINISTRATION	97,765	106,095	126,575	124,810
5183	INSURANCE	346,840	300,745	305,340	243,625
	TOTAL, INTERNAL SERVICE CHARGES	2,119,075	2,261,340	2,318,765	2,300,930
	SUBTOTAL, FIRE	23,813,407	25,257,831	24,859,255	25,313,085
5901	ALLOCATED IN	53,265	0	0	0
5902	ALLOCATED OUT	(698,700)	(721,875)	(745,780)	(759,395)
	TOTAL, FIRE	23,167,972	24,535,956	24,113,475	24,553,690

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-601	FIRE/EMERGENCY MANAGEMENT				
5001	REGULAR FULL-TIME	81,213	84,833	84,235	84,235
5004	TEMPORARY PART-TIME	1,710	0	0	0
5025	OTHER EMPLOYEE OVERHEAD	3,040	3,122	2,960	3,010
5026	PERS-NORMAL COST	24,417	8,441	8,860	9,500
5029	PERS-UNFUNDED LIABILITY	0	17,900	21,350	23,930
5028	WORKERS' COMPENSATION	496	475	360	990
5030	FLEXIBLE BENEFITS	4,453	4,518	4,570	4,570
	TOTAL, EMPLOYEE SERVICES	115,330	119,289	122,335	126,235
5101	OFFICE/OPERATING SUPPLIES	6,866	6,762	9,500	9,500
5160	TRAINING AND MEETINGS	1,644	768	2,000	2,000
5161	MILEAGE REIMBURSEMENT	277	182	500	500
5162	DUES & SUBSCRIPTIONS	0	225	275	275
5167	ADVERTISING AND PRINTING	4,876	8,938	17,500	17,500
5173	OTHER TELEPHONE	783	885	1,000	1,000
5184	TUITION	0	0	500	500
5190	OTHER EXPENSE	1,564	2,150	2,400	2,400
5193	SOFTWARE	300	300	300	300
	TOTAL, M & O	16,310	20,210	33,975	33,975
5178	NETWORK & SYSTEMS ADMINISTRATION	35,965	37,530	37,690	32,265
	TOTAL, INTERNAL SERVICE CHARGES	35,965	37,530	37,690	32,265
	TOTAL, FIRE/EMERGENCY MANAGEMENT	167,604	177,029	194,000	192,475



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

NON-DEPARTMENTAL



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

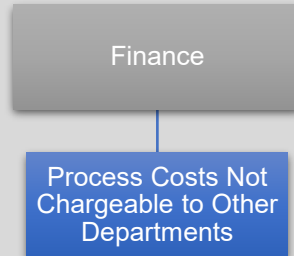
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to salary increases for Unclassified and Management employees consistent with the City's practice in keeping unrepresented employees in a similar standing as ECEA employees.
- Increases to M & O primarily due to addition of a Consultant for a community survey on service priorities, user fee study, increase in cost for San Dieguito River Park JPA and for the cost of Cityworks that was moved from various departments, offset by decrease in election costs not applicable during 2019/20.
- Decrease in internal service charges, primarily general liability insurance charges due to the use of available fund balance in the general liability fund.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

NON-DEPARTMENTAL

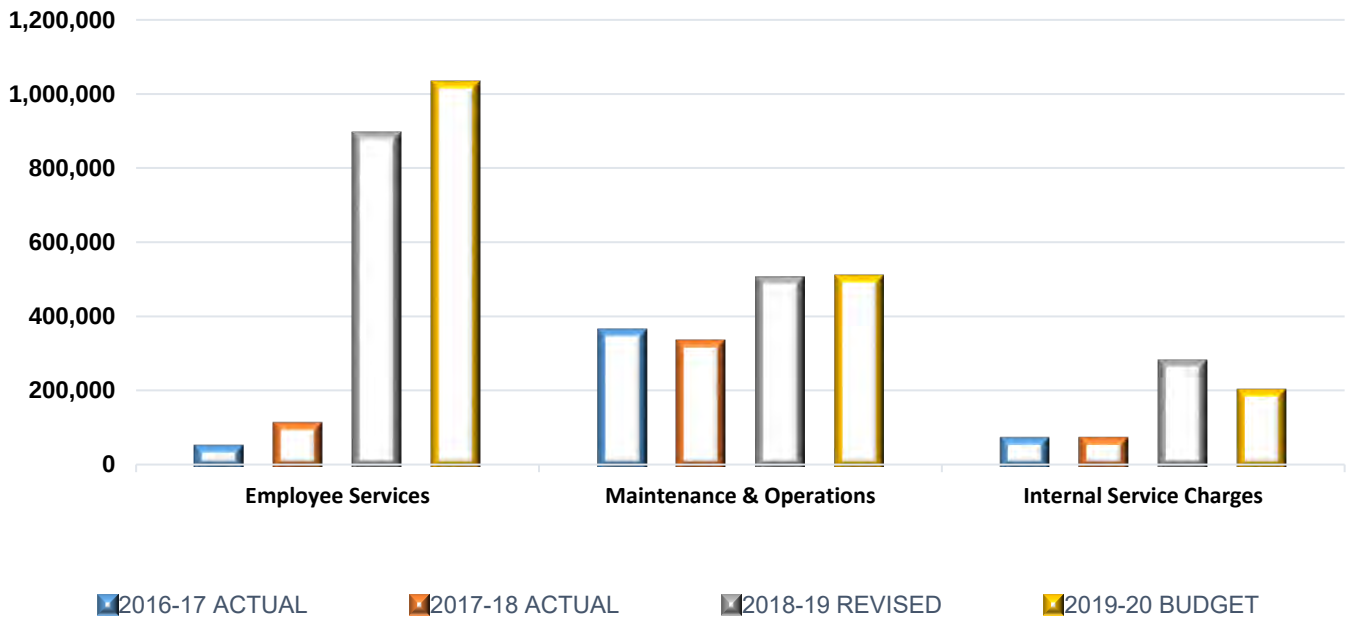
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Employee Services	44,322	104,767	885,170	1,023,400
Maintenance & Operations	354,460	324,424	497,010	504,560
Internal Service Charges	64,635	64,770	273,730	196,455
Total Budget	463,418	493,961	1,655,910	1,724,415

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-701	NON-DEPARTMENTAL				
5001	REGULAR FULL-TIME	0	0	750,000	933,400
5026	REPLACEMENT BENEFIT CONTRIBUTION	44,322	85,762	80,000	90,000
5029	PERS-UNFUNDED LIABILITY	0	19,005	55,170	0
	TOTAL, EMPLOYEE SERVICES	44,322	104,767	885,170	1,023,400
5131	PROFESSIONAL SERVICES	244	2,167	300	65,300
5190	OTHER EXPENSES	354,216	322,257	496,710	351,580
5193	SOFTWARE	0	0	0	87,680
	TOTAL, M & O	354,460	324,424	497,010	504,560
5164	FLEET SERVICES	26,960	25,490	25,490	25,490
5165	DUPLICATING	3,465	3,800	4,655	2,650
5178	NETWORK & SYSTEMS ADMINISTRATION	21,310	22,240	22,375	20,650
5183	INSURANCE	12,900	13,240	221,210	147,665
	TOTAL, INTERNAL SERVICE CHARGES	64,635	64,770	273,730	196,455
	TOTAL, NON-DEPARTMENTAL	463,418	493,961	1,655,910	1,724,415



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

COMMUNITY RELATIONS



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

Increase in M & O due to increase in the cost of community fireworks

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CENTER FOR THE ARTS



DESCRIPTION

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

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

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

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

DEPARTMENT PRIORITIES

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

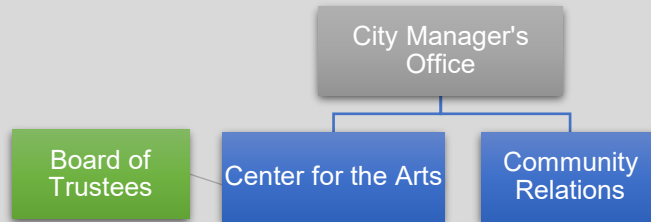
MAJOR BUDGET IMPACTS

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

COMMUNITY RELATIONS AND CENTER FOR THE ARTS

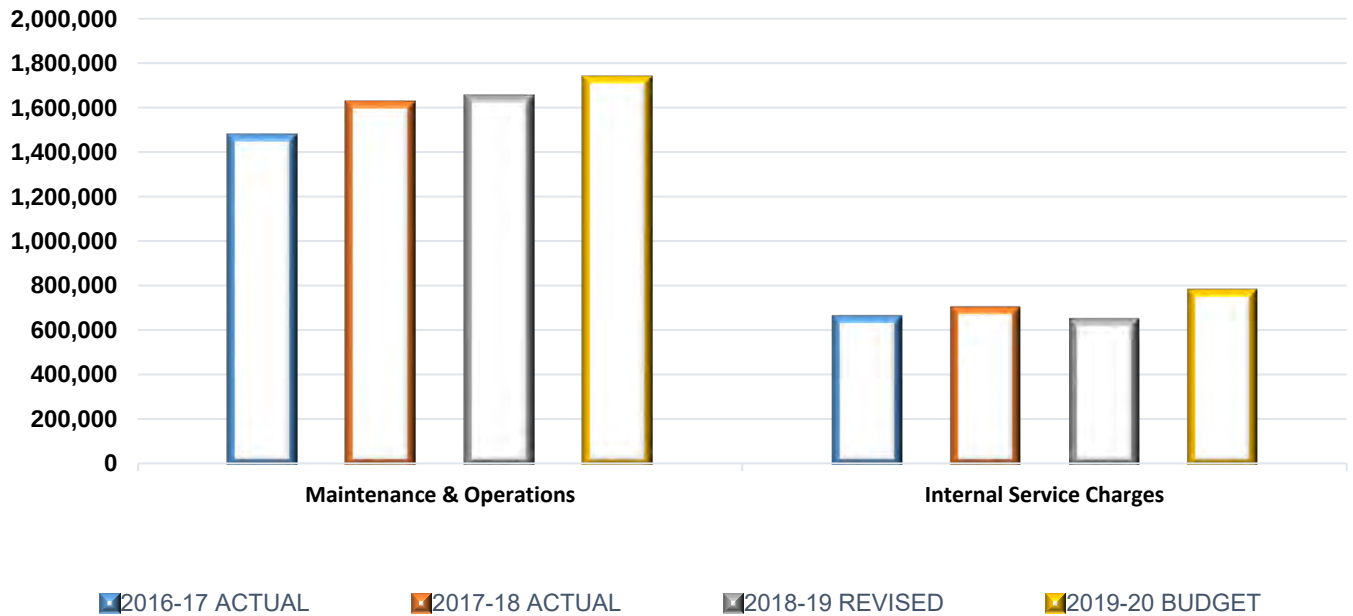
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	1,462,090	1,610,006	1,638,835	1,722,090
Internal Service Charges	645,815	686,310	632,465	769,450
Total Budget	2,107,905	2,296,316	2,271,300	2,491,540

LINE ITEM DETAIL TREND

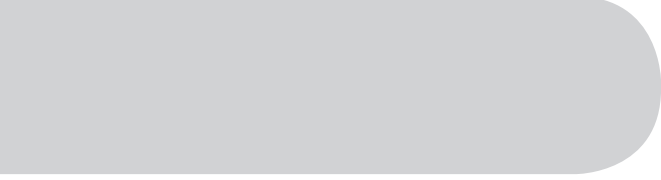


**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

	<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
5131-001-705 COMMUNITY RELATIONS				
COMMUNITY EVENT DIRECT SUPPORT				
Community Fireworks	15,000	0	31,300	34,300
Downtown Business Association-Cruising Grand	0	0	15,600	15,600
Jaycee's Christmas Parade	<u>14,000</u>	<u>14,000</u>	<u>45,270</u>	<u>45,100</u>
TOTAL, COMMUNITY RELATIONS	29,000	14,000	92,170	95,000

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
001-140	CENTER FOR THE ARTS				
5131	PROFESSIONAL SERVICES/CONTRACTS	725,720	740,235	762,440	788,365
5170	UTILITIES	703,146	851,898	780,000	834,500
5525	LOAN PRINCIPAL EXPENSE	4,225	3,873	4,225	4,225
	TOTAL, M & O	1,433,090	1,596,006	1,546,665	1,627,090
5125	BUILDING MAINTENANCE	547,370	581,370	521,370	654,025
5172	TELECOMMUNICATIONS	39,570	43,265	48,800	41,860
5178	NETWORK & SYSTEMS ADMINISTRATION	58,875	61,675	62,295	73,565
	TOTAL, INTERNAL SERVICE CHARGES	645,815	686,310	632,465	769,450
	TOTAL, CENTER FOR THE ARTS	2,078,905	2,282,316	2,179,130	2,396,540



Special Revenue Funds

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

VEHICLE PARKING DISTRICT

This fund was established to account for transactions related to the maintenance and operation of City owned public parking lots. Funding is provided by a transfer from the General Fund.

Sources of Funds:

Transfer from General Fund	\$101,120
TOTAL, Sources	<u><u>\$101,120</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	12,715
Allocations	88,405
TOTAL, Uses	<u><u>\$101,120</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

Maintain parking areas for safety and appearance

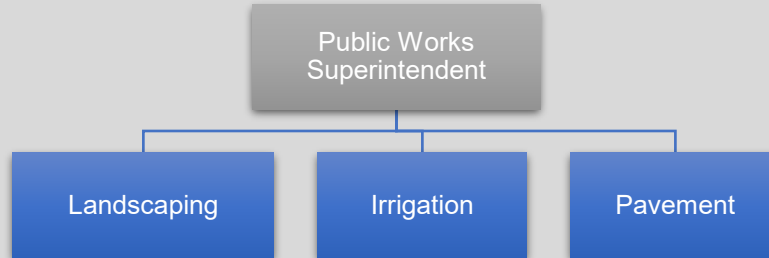
MAJOR BUDGET IMPACTS

Increase in allocations in from the Streets department

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

VEHICLE PARKING DISTRICT

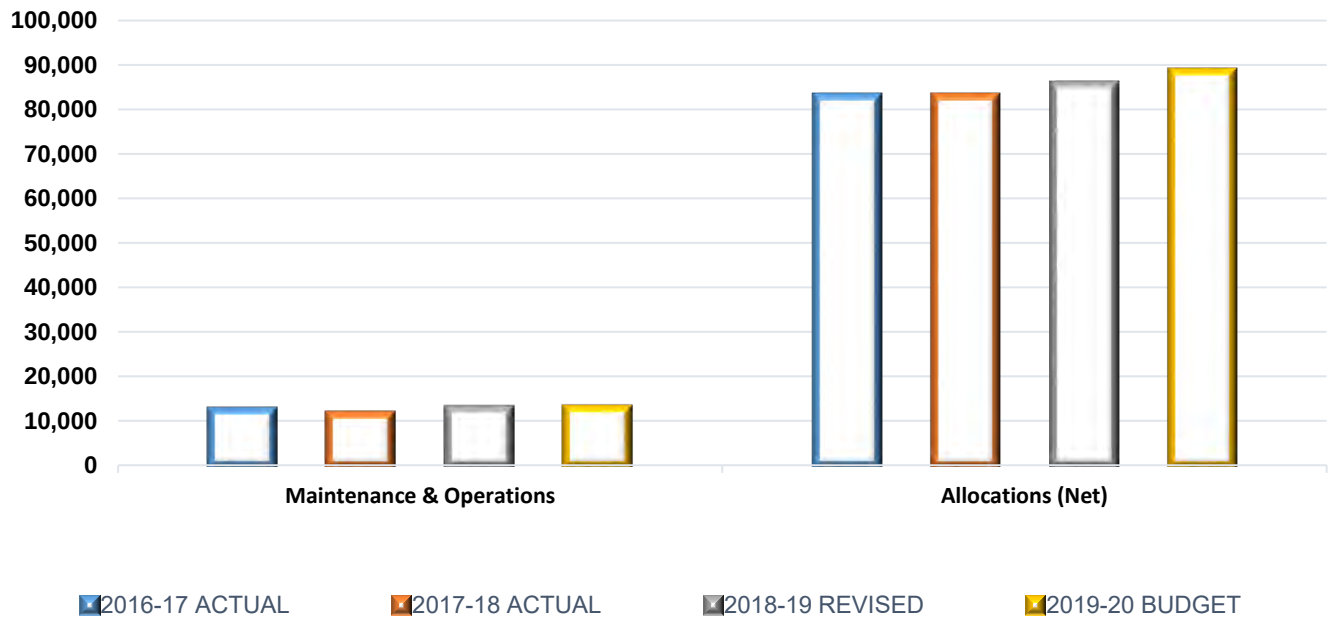
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	12,238	11,406	12,715	12,715
Allocations (Net)	82,710	82,715	85,510	88,405
Total Budget	94,948	94,121	98,225	101,120

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	REVISED	BUDGET
107-409	VEHICLE PARKING DISTRICT				
5101	OFFICE & OPERATING SUPPLIES	0	0	200	200
5170	UTILITIES	4,639	4,971	6,215	6,215
5171	WATER	7,599	6,434	6,300	6,300
	TOTAL, M & O	12,238	11,406	12,715	12,715
	SUBTOTAL, VEHICLE PARKING DISTRICT	12,238	11,406	12,715	12,715
5901	ALLOCATED IN	82,710	82,715	85,510	88,405
	TOTAL, VEHICLE PARKING DISTRICT	94,948	94,121	98,225	101,120

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

ASES

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

Sources of Funds:

Grant	\$560,010
Transfer from General Fund	90,335
TOTAL, Sources	<u><u>\$650,345</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$708,005
Maintenance and Operations	37,530
Internal Service Charges	72,170
Allocations	<u>(167,360)</u>
TOTAL, Uses	<u><u>\$650,345</u></u>

AFTER SCHOOL EDUCATION & SAFETY (ASES)



DESCRIPTION

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

The overarching goals of the program are to increase:

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

- Decrease in employee services is due to Supervisor position being moved to the Recreation department. In addition, temporary part-time positions were reduced because of a reduction in the number of schools being served from five to three. The City is in the process of transitioning from being a grant funded service provider to providing a fee based after school program.
- Decrease in M & O is also due to the decrease in the number of schools being served
- Decrease in internal service charges, primarily duplicating charges
- Increase in allocations in from the Recreation department
- Approximately \$350,000 decrease in projected grant amount to be received
- \$64,000 increase in the amount requested to be transferred in from the General Fund to cover ineligible internal service charges and other costs exceeding grant amount

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

ASES

ORGANIZATIONAL CHART BY FUNCTION

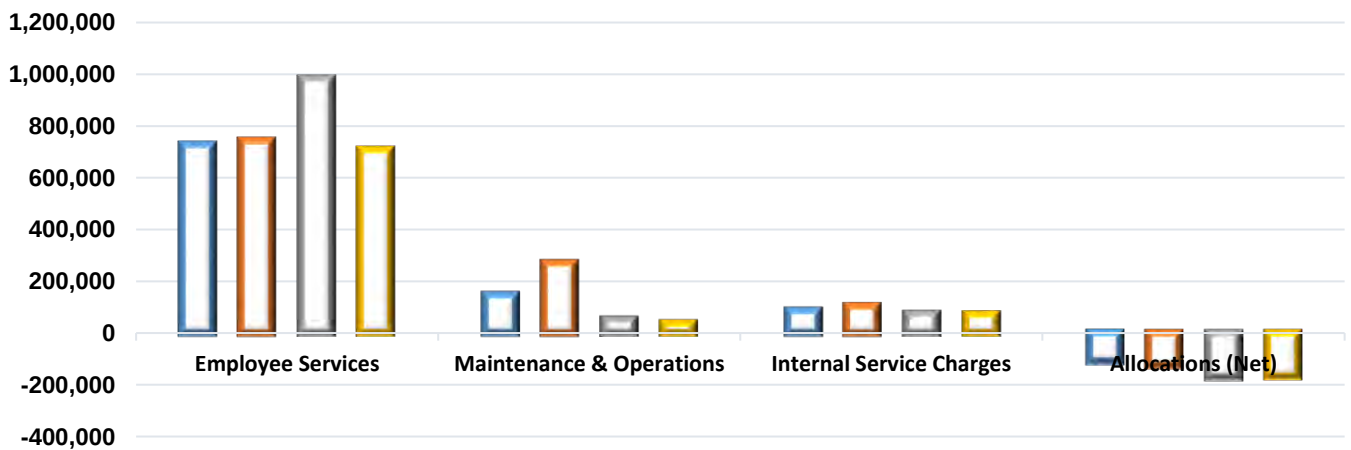
Assistant Director of
Community Services

ASES Administration

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Contract Grant Funded	2.0	3.0	3.0	2.0
Temporary Part-Time (FTE)	26.8	28.8	32.6	23.5
Department Total	28.8	31.8	35.6	25.5
BUDGET:				
Employee Services	724,922	741,270	979,640	708,005
Maintenance & Operations	146,528	270,027	52,400	37,530
Internal Service Charges	86,095	105,100	74,565	72,170
Allocations (Net)	(109,762)	(124,627)	(170,800)	(167,360)
Total Budget	847,783	991,770	935,805	650,345

LINE ITEM DETAIL TREND



2016-17 ACTUAL

2017-18 ACTUAL

2018-19 REVISED

2019-20 BUDGET

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
112-111	ASES				
5002	CONTRACT/GRANT FUNDED	101,733	144,740	163,510	102,520
5003	REGULAR PART-TIME	0	5,560	0	0
5004	TEMPORARY PART-TIME	489,423	475,671	651,255	468,980
5025	OTHER EMPLOYEE OVERHEAD	12,626	14,253	17,345	11,510
5026	PERS-NORMAL COST	87,932	30,873	35,425	30,135
5029	PERS-UNFUNDED LIABILITY	0	26,695	41,440	48,510
5027	MEDICAL	13,093	23,279	25,625	17,245
5028	WORKERS' COMPENSATION	16,156	16,131	40,955	27,060
5030	FLEXIBLE BENEFITS	3,958	4,068	4,085	2,045
	TOTAL, EMPLOYEE SERVICES	724,922	741,270	979,640	708,005
5101	OFFICE/OPERATING SUPPLIES	34,945	155,519	23,800	14,500
5126	MAINTENANCE OF EQUIPMENT	60	0	100	0
5131	PROFESSIONAL SERVICES/CONTRACTS	98,415	91,782	15,000	14,750
5160	TRAINING AND MEETINGS	0	10,673	2,000	2,000
5162	DUES AND SUBSCRIPTIONS	894	1,002	500	0
5167	ADVERTISING AND PRINTING	1,874	3,121	2,000	280
5173	OTHER TELEPHONE	10,340	7,930	9,000	6,000
	TOTAL, M & O	146,528	270,027	52,400	37,530
5125	BUILDING MAINTNEANCE	36,730	58,790	0	0
5164	FLEET	0	4,890	9,780	9,870
5165	DUPLICATING	6,525	8,045	27,305	23,365
5172	TELECOMMUNICATIONS	6,645	1,620	1,680	1,280
5178	NETWORK & SYSTEMS ADMINISTRATION	9,325	9,735	9,790	9,030
5183	INSURANCE	26,870	22,020	26,010	28,625
	TOTAL, INTERNAL SERVICE CHARGES	86,095	105,100	74,565	72,170
	SUBTOTAL, COMMUNITY SERVICES/ASES	957,545	1,116,397	1,106,605	817,705

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
112-111	ASES				
5901	ALLOCATED IN	0	0	0	21,695
5902	ALLOCATED OUT	(109,762)	(124,627)	(170,800)	(189,055)
	TOTAL, ASES	847,783	991,770	935,805	650,345

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

REIDY CREEK GOLF COURSE

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

Sources of Funds:

Green Fees	\$423,605
Cart Rental	96,650
Golf Merchandise Sales	32,875
Food and Beverage Rent	7,625
Other Revenue	4,130
Transfer from General Fund	95,890
TOTAL, Sources	<u>\$660,775</u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$660,775
TOTAL, Uses	<u>\$660,775</u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

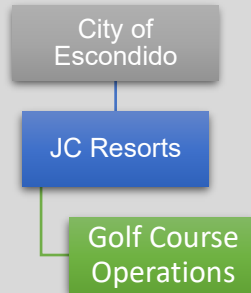
MAJOR BUDGET IMPACTS

- Increase in M & O primarily due to increase in golf course operating expenses and increase in golf course maintenance due to increase in minimum wage and addition of 18 hole disc golf course
- \$71,000 increase in the amount transferred in from the General Fund to cover operations

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE

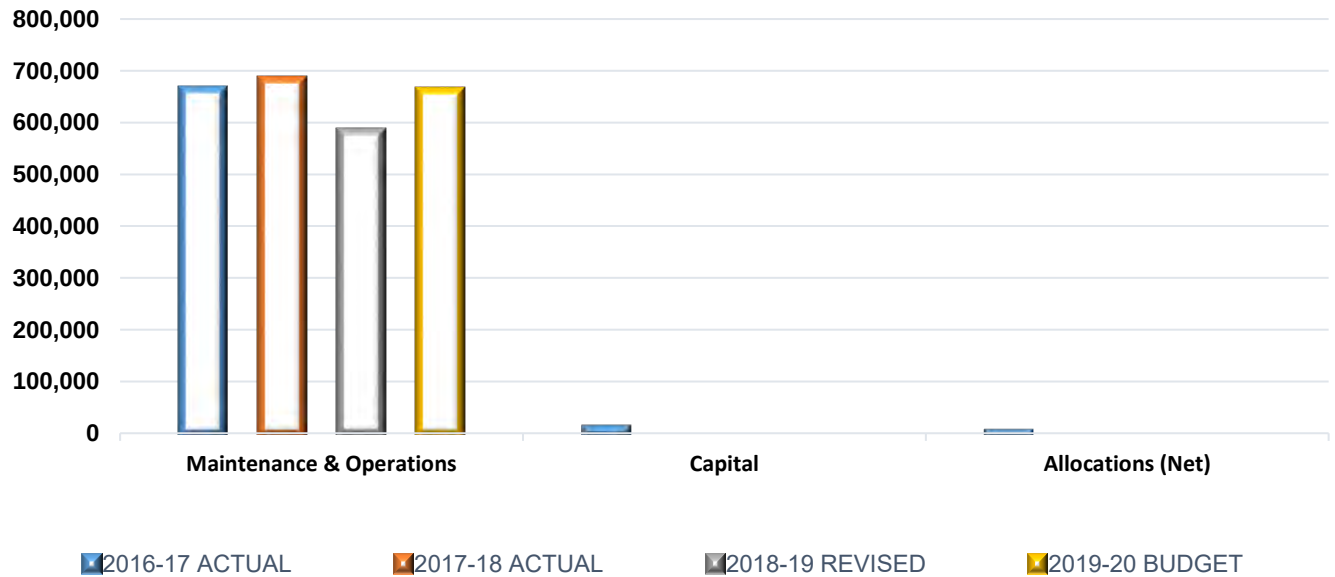
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	662,455	681,695	582,240	660,775
Capital Outlay	8,812	0	0	0
Allocations (Net)	1,074	0	0	0
Total Budget	672,341	681,695	582,240	660,775

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
553-130	REIDY CREEK GOLF COURSE				
5118	MISCELLANEOUS MOTIVE	6,337	5,834	5,615	5,615
5131	PROFESSIONAL SERVICES	78,583	80,693	82,950	85,360
5155	GOLF SHOP OPERATIONS	180,238	188,128	158,615	191,450
5156	GOLF COURSE MAINTENANCE	309,018	314,617	243,850	282,850
5157	GOLF COURSE GENERAL AND ADMIN	62,682	64,298	64,210	69,060
5158	GOLF COURSE MERCHANDISE	20,735	23,273	22,005	21,370
5169	OTHER INSURANCE	4,862	4,852	4,995	5,070
	TOTAL, M & O	662,455	681,695	582,240	660,775
5209	OTHER CAPITAL OUTLAY	8,812	0	0	0
	TOTAL, CAPITAL OUTLAY	8,812	0	0	0
	SUBTOTAL, REIDY CREEK GOLF COURSE	671,268	681,695	582,240	660,775
5901	ALLOCATIONS IN	1,074	0	0	0
	TOTAL, REIDY CREEK GOLF COURSE	672,341	681,695	582,240	660,775



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN

This fund was established to account for transactions related to the Community Development Block Grant provided by the Federal Government. The resources are expended for community development and housing assistance.

Sources of Funds:

Grant	\$1,824,480
TOTAL, Sources	<u><u>\$1,824,480</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$301,745
Maintenance and Operations	50,145
Internal Service Charges	27,615
Allocations	(48,655)
TOTAL, Operating Budget	<u>330,850</u>
CDBG Capital Projects	1,185,915
CDBG Fair Housing Contract	34,045
CDBG Public Service	273,670
TOTAL, Uses	<u><u>\$1,824,480</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMIN



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

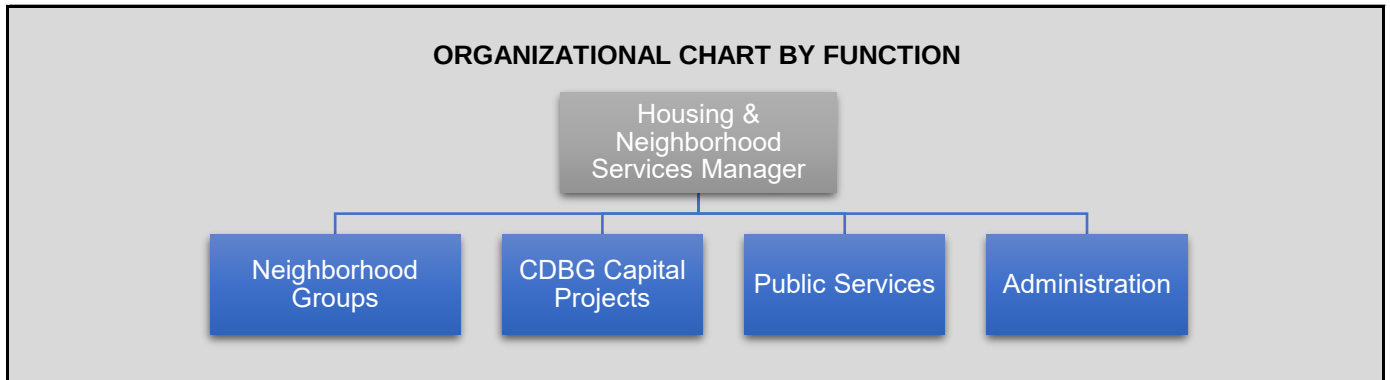
- Increase in employee services due to increase in salaries, PERS and medical costs

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O primarily due to increase in community events and increase in office supplies and consulting services
- Decrease in internal service charges, primarily duplicating and network and systems administration charges
- Increase in allocations out, primarily to capital projects
- Grant revenue projected to increase by approximately \$33,000

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

COMMUNITY DEVELOPMENT BLOCK GRANT ADMIN



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Grant Funded	4.0	3.0	3.0	3.0
BUDGET:				
Employee Services	245,110	264,959	272,050	301,745
Maintenance & Operations	8,720	7,002	47,000	50,145
Internal Service Charges	41,525	34,265	36,175	27,615
Allocations (Net)	(29,099)	(30,757)	(30,980)	(48,655)
Total Budget	266,256	275,468	324,245	330,850



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
116-109	CDBG ADMIN				
5002	CONTRACT/GRANT FUNDED	151,611	165,266	165,015	176,510
5025	OTHER EMPLOYEE OVERHEAD	7,948	6,603	6,255	6,540
5026	PERS-NORMAL COST	45,500	16,320	17,085	19,620
5029	PERS-UNFUNDED LIABILITY	0	34,925	39,840	47,735
5027	MEDICAL	29,382	31,155	33,115	38,990
5028	WORKERS' COMPENSATION	907	925	850	2,030
5030	FLEXIBLE BENEFITS	9,760	9,764	9,890	10,320
	TOTAL, EMPLOYEE SERVICES	245,110	264,959	272,050	301,745
5101	OFFICE/OPERATING SUPPLIES	1,998	898	3,000	3,300
5126	MAINTENANCE OF EQUIPMENT	30	0	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	657	500	25,000	25,860
5137	PAYMENTS TO SUBRECIPIENTS	0	376	0	0
5160	TRAINING AND MEETINGS	111	2,755	2,500	2,500
5161	MILEAGE REIMBURSEMENT	75	0	750	750
5162	DUES AND SUBSCRIPTIONS	0	711	750	900
5166	OTHER DUPLICATING	385	391	1,000	1,000
5167	ADVERTISING AND PRINTING	1,738	659	4,000	4,350
5173	OTHER TELEPHONE	799	505	3,000	3,000
5190	OTHER EXPENSE	2,927	208	4,000	5,485
	TOTAL, M & O	8,720	7,002	47,000	50,145
5125	BUILDING MAINTENANCE	11,500	10,155	9,570	9,475
5164	FLEET SERVICES	2,020	1,260	2,070	2,070
5165	DUPLICATING	4,170	2,555	4,700	1,170
5172	TELECOMMUNICATIONS	975	970	1,010	1,065
5175	MAIL SERVICES	1,100	1,320	2,245	1,550
5178	NETWORK & SYSTEMS ADMINISTRATION	7,910	9,655	9,425	5,165

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
116-109	CDBG ADMIN				
5183	INSURANCE	13,850	8,350	7,155	7,120
	TOTAL, INTERNAL SERVICE CHARGES	41,525	34,265	36,175	27,615
	SUBTOTAL, CDBG/ADMIN	295,355	306,225	355,225	379,505
5901	ALLOCATED IN	92,779	76,389	68,480	75,960
5902	ALLOCATED OUT	(121,878)	(107,146)	(99,460)	(124,615)
	TOTAL, CDBG ADMIN	266,256	275,468	324,245	330,850

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

LANDSCAPE MAINTENANCE DISTRICT

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

Sources of Funds:

Assessments	\$857,610
Charges to Departments	8,430
Use of Available Fund Balance	347,355
TOTAL, Sources	<u><u>\$1,213,395</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$1,040,915
Internal Service Charges	3,435
Allocations	169,045
TOTAL, Uses	<u><u>\$1,213,395</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT (LMD)



DESCRIPTION

Pursuant to the terms of the State of California “Landscaping and Lighting Act of 1972” the City of Escondido Landscape Maintenance District (LMD) was formed in 1986 as a means to fund the ongoing maintenance of landscape improvements associated with the development of specific properties within the City of Escondido. Beginning with just one zone the LMD has grown to thirty-eight zones in 2019.

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

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

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

DEPARTMENT PRIORITIES

- Provide direction to landscape maintenance contractors that will ensure the goals of the Landscape Maintenance District’s maintenance program in each LMD zone are met

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to decrease in water expense resulting from previously added efficiencies: irrigation controllers and water efficient irrigation nozzles
- Increase in allocations in from Engineering and Parks
- Use of \$347,000 in available fund balance

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LANDSCAPE MAINTENANCE DISTRICT

ORGANIZATIONAL CHART BY FUNCTION

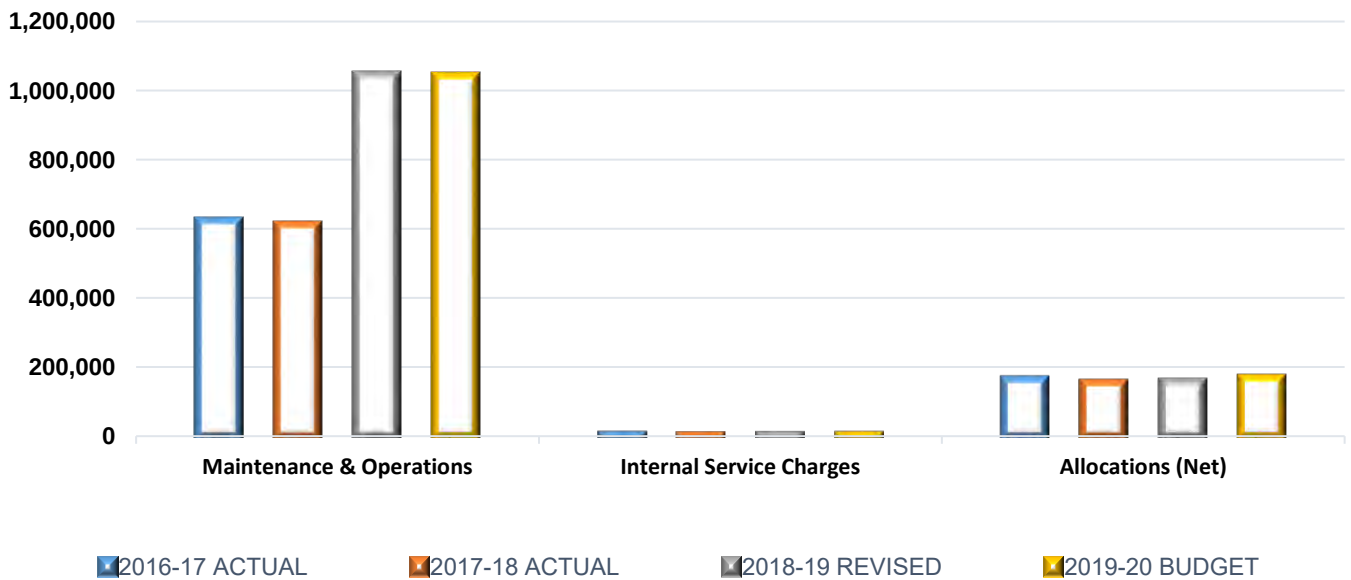
Management Analyst/
Streets

LMD Maintenance
Management

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	622,590	610,523	1,045,825	1,040,915
Internal Service Charges	3,400	3,100	3,040	3,435
Allocations (Net)	163,990	154,580	157,820	169,045
Total Budget	<u>789,981</u>	<u>768,202</u>	<u>1,206,685</u>	<u>1,213,395</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17	2017-18	2018-19	2019-20
		ACTUAL	ACTUAL	REVISED	BUDGET
126-795	LANDSCAPE MAINTENANCE DISTRICT				
5101	OFFICE/OPERATING SUPPLIES	128,628	1,522	0	0
5131	PROFESSIONAL SERVICES	277,579	324,697	610,975	613,820
5170	UTILITIES	5,308	6,216	18,200	17,500
5171	WATER	211,075	275,287	411,210	404,120
5173	OTHER TELEPHONE	0	2,800	5,440	5,475
	TOTAL, M & O	622,590	610,523	1,045,825	1,040,915
5183	INSURANCE	3,400	3,100	3,040	3,435
	TOTAL, INTERNAL SERVICE CHARGES	3,400	3,100	3,040	3,435
	SUBTOTAL, LANDSCAPE MAINTENANCE DISTRICT	625,990	613,622	1,048,865	1,044,350
5901	ALLOCATED IN	163,990	154,580	157,820	169,045
	TOTAL, LANDSCAPE MAINTENANCE DISTRICT	789,981	768,202	1,206,685	1,213,395



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses

SUCCESSOR AGENCY-HOUSING

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

Sources of Funds:

Loan Repayments	\$300,000
Transfer from General Fund	25,000
Sale of Property	1,000,000
Advance Payback from Successor Agency-Redevelopment	664,465
TOTAL, Sources	<u><u>\$1,989,465</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$373,080
Maintenance and Operations	152,500
Internal Service Charges	27,155
Allocations	(228,150)
TOTAL, Operating Budget	<u><u>324,585</u></u>
Housing Programs/Future Development	1,664,880
TOTAL, Uses	<u><u>\$1,989,465</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

SUCCESSOR AGENCY - HOUSING



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

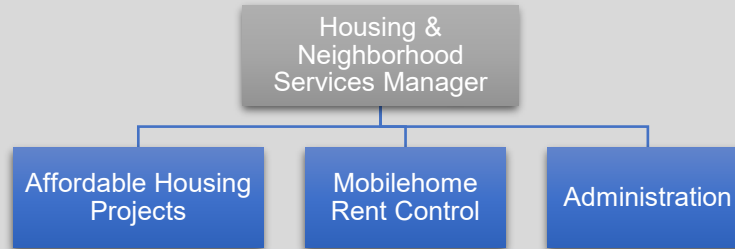
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased salaries and PERS costs
- Increase in M & O is due to increase in financial analysis consulting costs for several projects currently under discussion.
- Decrease in internal service charges, primarily duplicating, mail services and network & systems administration charges
- Increase in allocations out primarily due to added allocation out to Successor Agency-Redevelopment
- Approximately \$265,000 decrease in anticipated advance payback amount from Successor Agency-Redevelopment and projected \$100,000 decrease in amount received from loan repayments

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

SUCCESSOR AGENCY-HOUSING

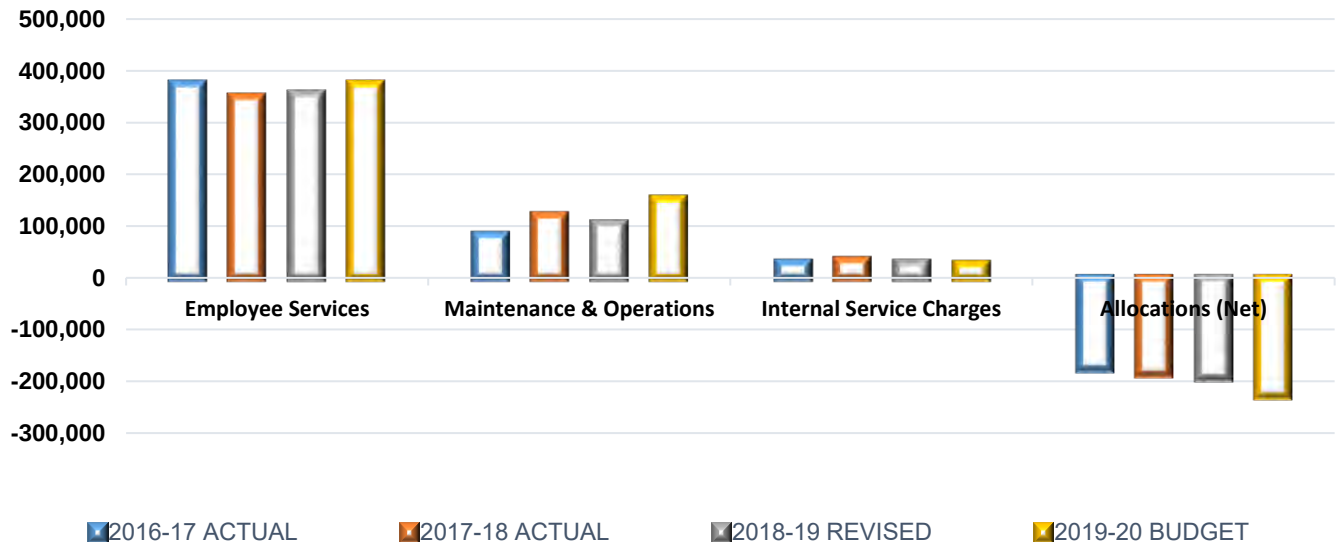
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	3.0	3.0	3.0	3.0
Grant Funded	1.0	0.0	0.0	0.0
Department Total	<u>4.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
BUDGET:				
Employee Services	373,226	348,763	355,260	373,080
Maintenance & Operations	83,107	120,595	105,300	152,500
Internal Service Charges	29,595	34,670	29,285	27,155
Allocations (Net)	<u>(176,511)</u>	<u>(185,676)</u>	<u>(194,305)</u>	<u>(228,150)</u>
Total Budget	<u>309,416</u>	<u>318,352</u>	<u>295,540</u>	<u>324,585</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5001	REGULAR FULL-TIME	204,003	226,978	225,105	230,700
5002	CONTRACT/GRANT FUNDED	43,199	0	0	0
5020	OVERTIME	35	256	0	0
5025	OTHER EMPLOYEE OVERHEAD	8,844	8,175	8,135	8,370
5026	PERS-NORMAL COST	71,468	22,544	23,680	26,030
5029	PERS-UNFUNDED LIABILITY	0	49,260	56,550	64,970
5027	MEDICAL	27,791	24,571	25,625	26,970
5028	WORKERS' COMPENSATION	10,713	9,806	9,010	8,855
5030	FLEXIBLE BENEFITS	7,175	7,173	7,155	7,185
	TOTAL, EMPLOYEE SERVICES	373,226	348,763	355,260	373,080
5101	OFFICE/OPERATING SUPPLIES	2,398	897	3,000	2,500
5126	MAINTENANCE OF EQUIPMENT	30	90	1,000	1,000
5131	PROFESSIONAL SERVICES/CONTRACTS	19,287	58,603	45,300	99,800
5136	RENTAL SUBSIDY	50,100	43,875	45,300	38,000
5138	PRIOR PERIOD EXPENSE	0	(4)	0	0
5160	TRAINING AND MEETINGS	460	756	2,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	1,000
5162	DUES AND SUBSCRIPTIONS	960	1,100	2,000	2,500
5167	ADVERTISING AND PRINTING	0	198	700	700
5190	OTHER EXPENSE	0	91	5,000	5,000
5199	LOAN WRITE-OFFS	9,872	14,990	0	0
	TOTAL, M & O	83,107	120,595	105,300	152,500
5125	BUILDING MAINTENANCE	6,235	5,455	5,670	6,455
5165	DUPLICATING	3,070	5,180	2,870	1,315
5172	TELECOMMUNICATIONS	1,625	970	1,010	640
5175	MAIL SERVICES	5,005	8,885	7,605	6,215

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
281-081	SUCCESSOR AGENCY-HOUSING				
5178	NETWORK & SYSTEMS ADMINISTRATION	6,660	5,560	5,520	3,875
5183	INSURANCE	7,000	8,620	6,610	8,655
	TOTAL, INTERNAL SERVICE CHARGES	29,595	34,670	29,285	27,155
	SUBTOTAL, SUCCESSOR AGENCY-HOUSING	485,928	504,028	489,845	552,735
5901	ALLOCATED IN	67,564	9,018	10,000	10,000
5902	ALLOCATED OUT	(244,075)	(194,694)	(204,305)	(238,150)
	TOTAL, SUCCESSOR AGENCY-HOUSING	309,416	318,352	295,540	324,585

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

MOBILEHOME PARK MANAGEMENT

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

Sources of Funds:

Rental Income-Escondido Views	\$29,000
Rental Income-Mountain Shadows	136,000
TOTAL, Sources	<u><u>\$165,000</u></u>

Uses of Funds:

Maintenance and Operations	\$129,680
Internal Service Charges	1,140
Allocations	34,180
TOTAL, Uses	<u><u>\$165,000</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT



DESCRIPTION

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

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

Mobilehome Park Resident Ownership Program (MPROP) loan. Several residents did not purchase their lots and the City has retained ownership of those lots. Mobilehome Park Management acts as the landlord to 26 mobilehome coach owners. As residents leave the Parks, lots are sold.

DEPARTMENT PRIORITIES

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

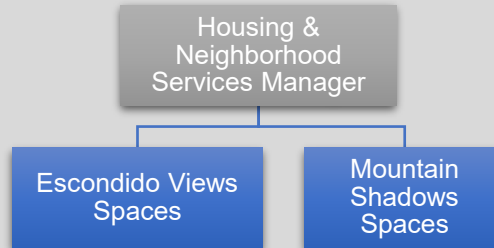
MAJOR BUDGET IMPACTS

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MOBILEHOME PARK MANAGEMENT

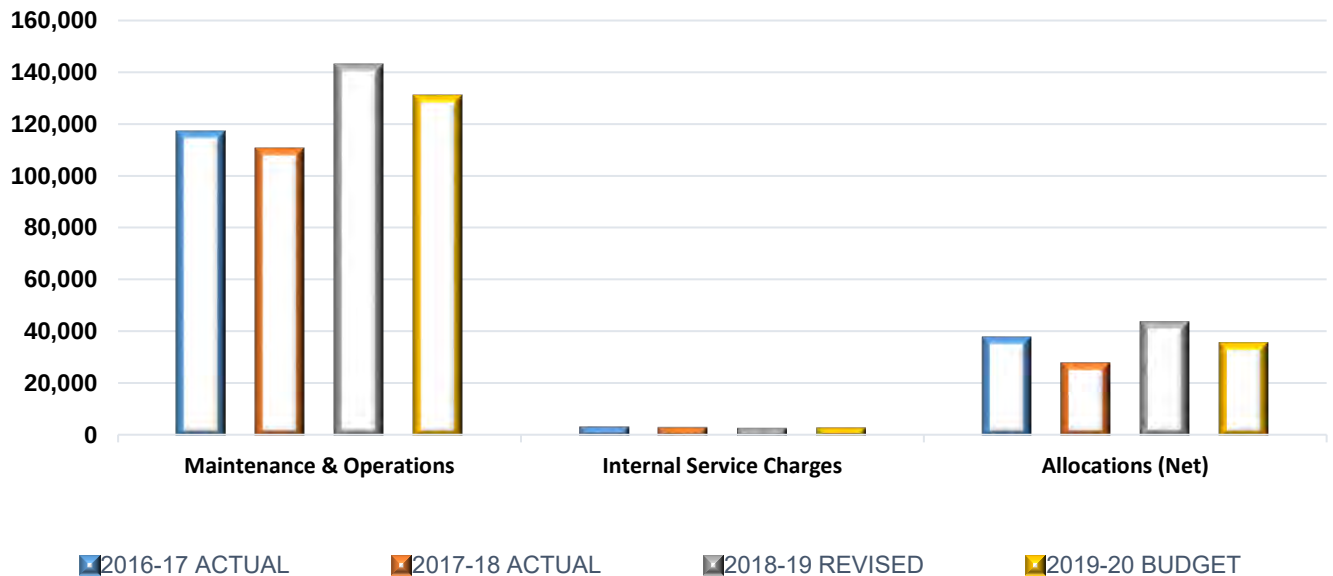
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	115,575	109,157	141,590	129,680
Internal Service Charges	1,520	1,335	990	1,140
Allocations (Net)	36,250	26,315	42,170	34,180
Total Budget	153,345	136,807	184,750	165,000

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
283-083	MOBILEHOME PARK MANAGEMENT				
5101	OFFICE/OPERATING SUPPLIES	146	0	500	500
5131	PROFESSIONAL SERVICES	112,634	106,308	136,600	125,250
5167	ADVERTISING & PRINTING	0	0	490	400
5190	OTHER EXPENSE	2,795	2,849	4,000	3,530
	TOTAL, M & O	115,575	109,157	141,590	129,680
5183	INSURANCE	1,520	1,335	990	1,140
	TOTAL, INTERNAL SERVICE CHARGES	1,520	1,335	990	1,140
	SUBTOTAL, MOBILEHOME PARK MANAGEMENT	117,095	110,492	142,580	130,820
5901	ALLOCATED IN	36,250	26,315	42,170	34,180
	TOTAL, MOBILEHOME PARK MANAGEMENT	153,345	136,807	184,750	165,000

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Special Revenue Fund Sources and Uses**

HOME PROGRAM

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

Sources of Funds:

Grant	\$596,820
Loan Repayments	100,000
TOTAL, Sources	<u><u>\$696,820</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$25,470
Internal Service Charges	315
Allocations	43,875
TOTAL, Operating Budget	<u><u>69,660</u></u>
Programs	627,160
TOTAL, Uses	<u><u>\$696,820</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

HOME PROGRAM



DESCRIPTION

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

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

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

DEPARTMENT PRIORITIES

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

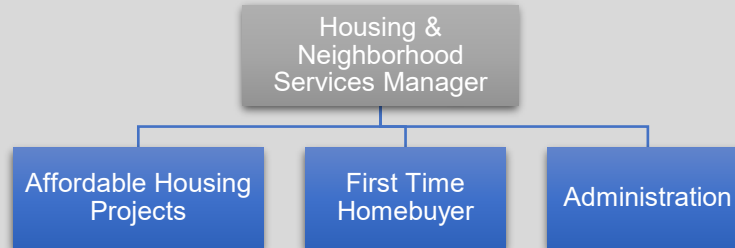
MAJOR BUDGET IMPACTS

- Decrease in M & O is primarily due to decreases in professional services, training & meetings and advertising & printing
- Increase in allocations in from the Successor Agency-Housing department
- Approximately \$52,000 decrease in grant revenue, \$50,000 decrease in projected amount of loan repayments and \$84,000 decrease in use of funds for HOME programs.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

HOME PROGRAM

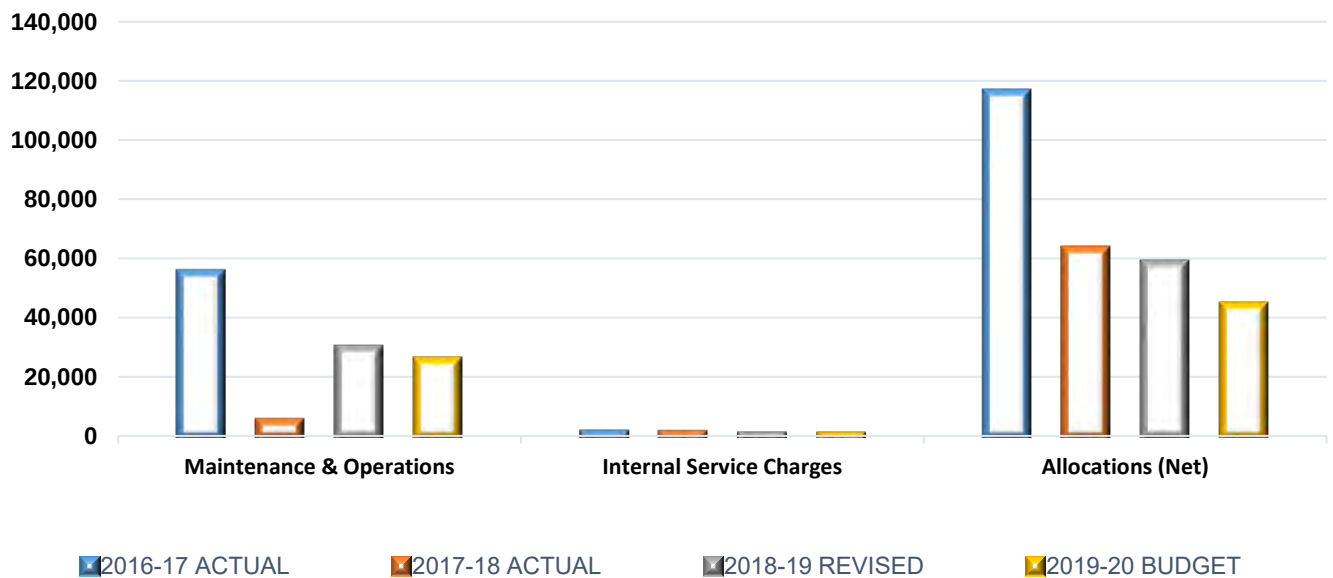
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

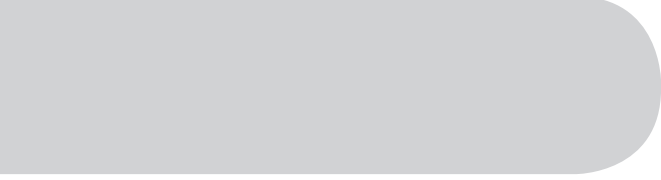
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	55,010	4,869	29,500	25,470
Internal Service Charges	905	805	340	315
Allocations (Net)	115,860	62,610	58,130	43,875
Total Budget	171,775	68,284	87,970	69,660

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
284-084	HOME PROGRAM				
5101	OFFICE/OPERATING SUPPLIES	638	735	2,000	1,970
5131	PROFESSIONAL SERVICES/CONTRACTS	3,628	3,841	19,500	18,500
5138	PRIOR PERIOD EXPENSE	0	(220)	0	0
5160	TRAINING AND MEETINGS	25	13	3,000	2,000
5161	MILEAGE REIMBURSEMENT	0	0	1,000	500
5162	DUES AND SUBSCRIPTIONS	500	500	2,000	1,500
5167	ADVERTISING AND PRINTING	219	0	2,000	1,000
5199	LOAN WRITE-OFFS	50,000	0	0	0
	TOTAL, M & O	55,010	4,869	29,500	25,470
5183	INSURANCE	905	805	340	315
	TOTAL, INTERNAL SERVICE CHARGES	905	805	340	315
	SUBTOTAL, HOME PROGRAM	55,915	5,674	29,840	25,785
5901	ALLOCATED IN	115,860	62,610	58,130	43,875
	TOTAL, HOME PROGRAM	171,775	68,284	87,970	69,660



Trust Funds

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Successor Agency - Redevelopment Sources and Uses**

REDEVELOPMENT OBLIGATION RETIREMENT FUND

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

Sources of Funds:

County of San Diego Trust Fund (RPTTF)-ROPS	\$3,572,325
TOTAL, Sources	<u>\$3,572,325</u>

Uses of Funds:

Transfer to Successor Agency-Redevelopment	\$3,572,325
TOTAL, Uses	<u>\$3,572,325</u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND



DESCRIPTION

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

DEPARTMENT PRIORITIES

To ensure all funding received from the Redevelopment Property Tax Trust Fund is transferred out to the appropriate fund in a timely manner for payment of eligible enforceable obligations

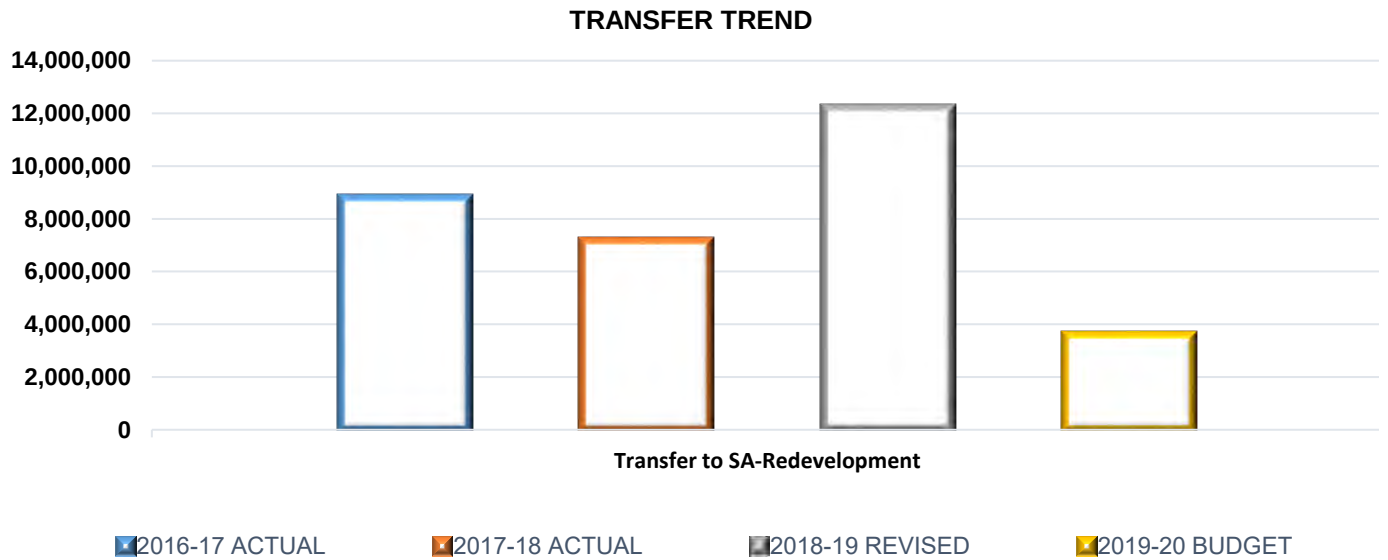
MAJOR BUDGET IMPACTS

\$8.6 million decrease in transfer to SA-Redevelopment primarily due to \$1 million use of available fund balance, \$7 million decrease in bond principal due, \$.4 million decrease in advance payment amount and \$.2 million decrease in bond interest due as a result of the 2007A/B bonds being paid in full during Fiscal Year 2018/19.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REDEVELOPMENT OBLIGATION RETIREMENT FUND

BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Transfer to Successor Agency-Redevelopment	8,783,836	7,148,700	12,199,905	3,572,325





**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Successor Agency - Redevelopment Sources and Uses**

SUCCESSOR AGENCY-REDEVELOPMENT

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

Sources of Funds:

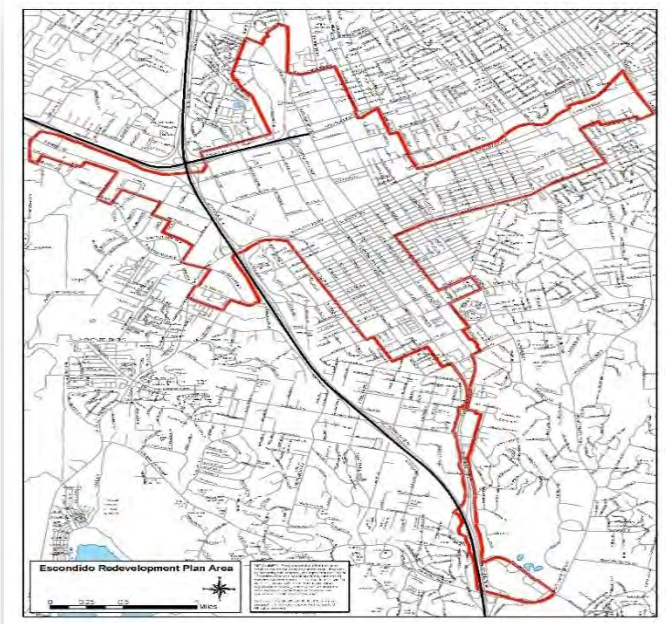
Transfer from Redevelopment Obligation Retirement Fund	\$3,572,325
Use of Available Fund Balance	\$953,955
TOTAL, Sources	\$4,526,280

Uses of Funds:

Maintenance and Operations	\$7,495
Internal Service Charges	3,505
Allocations	239,000
TOTAL, Operating Budget	250,000
Advance Payback to General Fund	2,657,860
Advance Payback to Successor Agency-Housing	664,465
Advance Payback to Traffic Impact Fund	953,955
TOTAL, Uses	\$4,526,280

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SUCCESSOR AGENCY - REDEVELOPMENT



DESCRIPTION

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

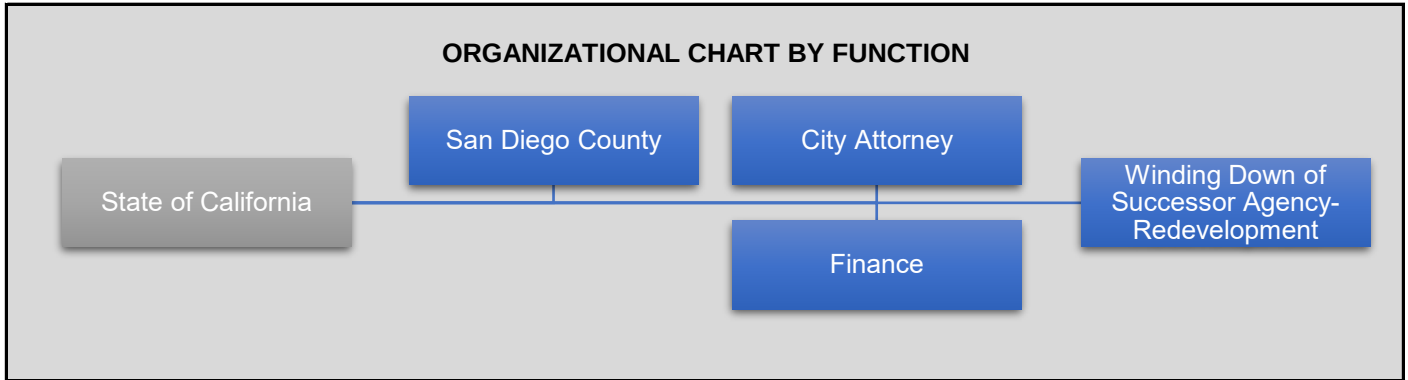
- To make timely payments of enforceable obligations incurred during the winding down of the redevelopment agency

MAJOR BUDGET IMPACTS

- Decrease in the projected amount of bond debt service payments due. Final debt service payment on bonds was made on September 1, 2018.
- Decrease in general liability charges
- \$8.6 million decrease in transfer to SA-Redevelopment primarily due to \$1 million use of available fund balance, \$7 million decrease in bond principal due, \$.4 million decrease in advance payment amount and \$.2 million decrease in bond interest due as a result of the 2007A/B bonds being paid in full during Fiscal Year 2018/19.
- \$954,000 use of available fund balance to pay the advance from the Traffic Impact fund in full

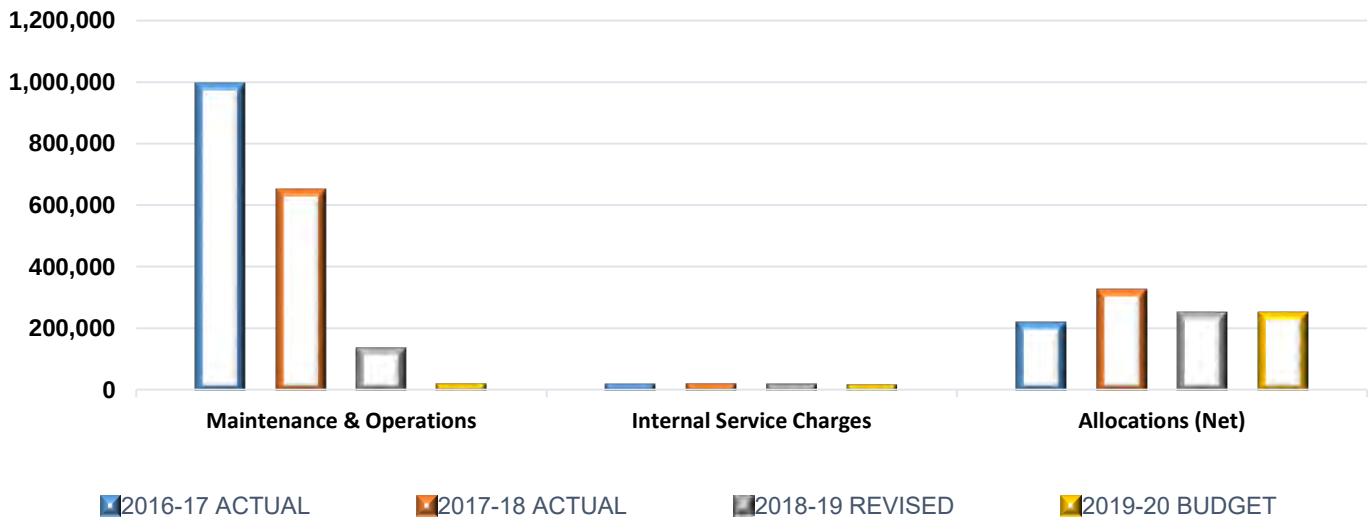
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

SUCCESSOR AGENCY-REDEVELOPMENT



BUDGET SUMMARY				
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	983,093	638,137	123,775	7,495
Internal Service Charges	5,815	6,690	5,955	3,505
Allocations (Net)	208,265	313,470	239,045	239,000
Total Budget	1,197,173	958,297	368,775	250,000

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
791-091	SUCCESSOR AGENCY-REDEVELOPMENT				
5131	PROFESSIONAL SERVICES/CONTRACTS	5,500	4,120	5,000	7,495
5501	INTEREST EXPENSE	340,163	340,588	0	0
5502	BOND INTEREST	766,145	422,144	182,170	0
5505	BOND EXPENSE	75,548	75,548	38,735	0
5509	BOND AMORTIZATION	(204,263)	(204,263)	(102,130)	0
	TOTAL, M & O	983,093	638,137	123,775	7,495
5183	INSURANCE	5,815	6,690	5,955	3,505
	TOTAL, INTERNAL SERVICE CHARGES	5,815	6,690	5,955	3,505
	SUBTOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	988,908	644,827	129,730	11,000
5901	ALLOCATED IN	208,265	313,470	239,045	239,000
	TOTAL, SUCCESSOR AGENCY-REDEVELOPMENT	1,197,173	958,297	368,775	250,000



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Trust Fund - Sources and Uses**

Section 115 Irrevocable Pension Trust Fund

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

Sources of Funds:

Transfer from General Fund	\$2,657,860
Interest	100,000
TOTAL, Sources	<u><u>\$2,757,860</u></u>

Uses of Funds:

Add to Reserves	2,757,860
TOTAL, Uses	<u><u>\$2,757,860</u></u>

SECTION 115 IRREVOCABLE TRUST FUND



DESCRIPTION

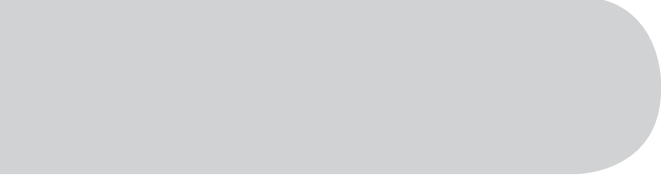
This fund accounts for the Internal Revenue Code Section 115 Pension Trust funds.

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

The General Fund portion of the advance payback from the Successor Agency–Redevelopment fund is used to fund this trust.



Debt Service Funds

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Debt Service Fund Sources and Uses**

GENERAL OBLIGATION BOND DEBT SERVICE

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

Sources of Funds:

Secured Property Tax	\$4,703,425
Penalties	23,800
Interest	33,200
TOTAL, Sources	<u><u>\$4,760,425</u></u>

Uses of Funds:

Bond Interest	\$2,791,375
Bond Expense	4,050
Bond Principal	1,965,000
TOTAL, Uses	<u><u>\$4,760,425</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

GENERAL OBLIGATION BOND DEBT SERVICE



DESCRIPTION

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

The General Obligation Bonds, Series A were authorized at the election of the registered voters of the City held on November 2, 2004 at which two-

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

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAJOR BUDGET IMPACTS

Increase to the bottom line of this budget is primarily due to increase in the amount of bond principal due during 2019-20

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

GENERAL OBLIGATION BOND DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

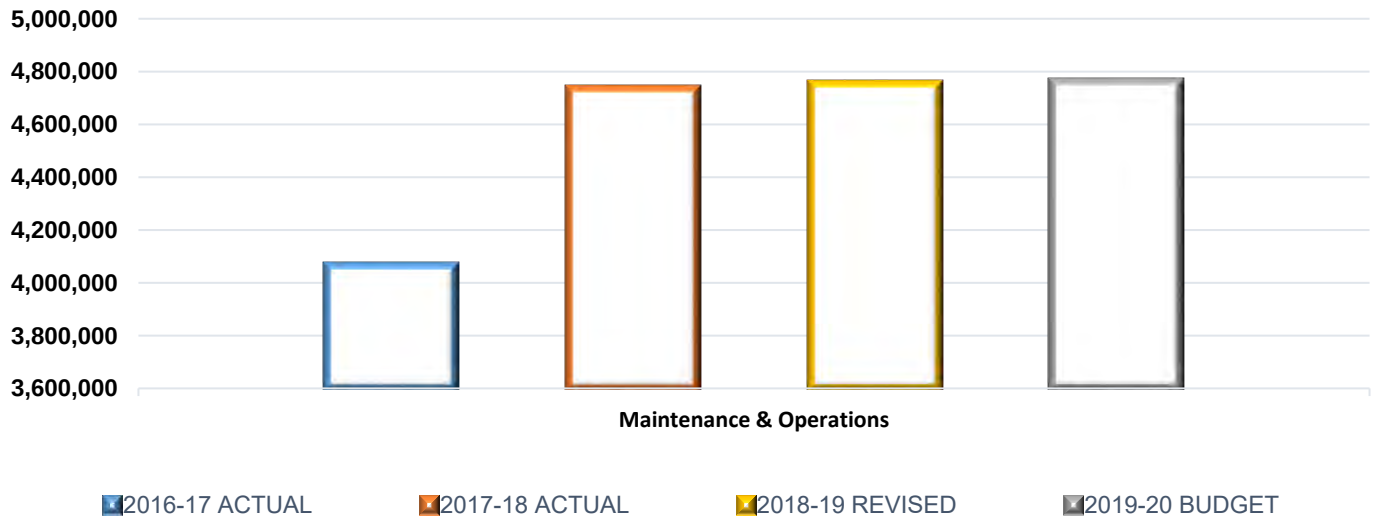
Accountant

GO Bond Debt
Administration

BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	4,064,306	4,732,806	4,751,950	4,760,425

LINE ITEM DETAIL TREND



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
320-150	GENERAL OBLIGATION BOND DEBT SERVICE				
5502	BOND INTEREST	3,002,400	2,950,900	2,877,900	2,791,375
5505	BOND EXPENSE	1,906	1,906	4,050	4,050
5520	BOND PRINCIPAL	1,060,000	1,780,000	1,870,000	1,965,000
	TOTAL, M & O	4,064,306	4,732,806	4,751,950	4,760,425
	TOTAL, GENERAL OBLIGATION BOND DEBT SERVICE	4,064,306	4,732,806	4,751,950	4,760,425



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Debt Service Fund Sources and Uses**

REIDY CREEK GOLF COURSE DEBT SERVICE

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

Sources of Funds:

Transfer from General Fund	\$336,595
Interest	100
Use of Available Fund Balance	29,000
TOTAL, Sources	<u><u>\$365,695</u></u>

Uses of Funds:

Bond Interest	\$118,645
Bond Expense	2,050
Bond Principal	245,000
TOTAL, Uses	<u><u>\$365,695</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

REIDY CREEK GOLF COURSE DEBT SERVICE



DESCRIPTION

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

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

golf course is an 18-hole executive municipal course that opened to the public in July 2002. It is constructed on approximately 65-acre site that was vacant/undeveloped land of which approximately 25 acres was owned by the City and 40 acres was owned by the Developer. A portion of the golf course is designed as a flood control detention basin to reduce peak-flow storm water runoff from the adjacent Reidy Creek. The City has covenanted in the Lease Agreement that, for as long as the Project is available for its use and possession, it will make the necessary annual appropriations within its budget for all lease payments.

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

Use of \$29,000 in available fund balance to cover debt service payments due during 2019-20

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

REIDY CREEK GOLF COURSE DEBT SERVICE

ORGANIZATIONAL CHART BY FUNCTION

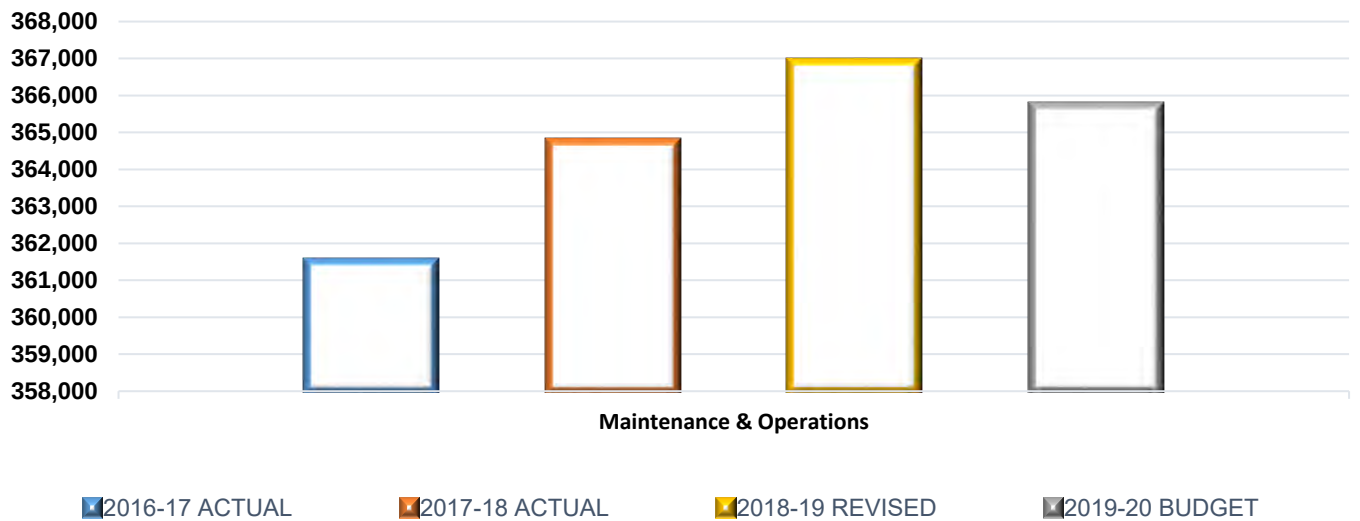
Accountant

Reidy Creek
Debt
Administration

BUDGET SUMMARY

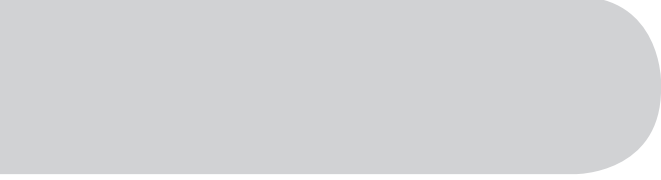
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	361,477	364,727	366,895	365,695

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
376-175	REIDY CREEK GOLF COURSE DEBT SERVICE				
5502	BOND INTEREST	139,569	132,819	125,845	118,645
5505	BOND EXPENSE	1,908	1,908	6,050	2,050
5520	BOND PRINCIPAL	220,000	230,000	235,000	245,000
	TOTAL, M & O	361,477	364,727	366,895	365,695
	TOTAL, REIDY CREEK GOLF COURSE DEBT SERVICE	361,477	364,727	366,895	365,695



Enterprise Funds

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Enterprise Fund Sources and Uses

WATER

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

Sources of Funds:

Water Sales	\$41,500,000
Water Service Charges	16,500,000
Vista Irrigation District (Filtration Charge)	1,800,000
Sale of Electric Power	75,000
Lake Income	880,000
Connection Charges	400,000
Other Revenue	30,000
Interest	132,000
Vista Irrigation District (Capital Project Reimbursement)	2,000,000
State/Federal Grants	500,000
Reimbursement from LS&S	51,285
TOTAL, Sources	<u><u>\$63,868,285</u></u>

Uses of Funds:

<u>Operating Budget (Water, Canal and Lakes)</u>	
Employee Services	\$11,651,285
Maintenance and Operations	35,942,665
Capital Outlay	565,000
Internal Service Charges	2,280,945
Allocations	6,375,725
TOTAL, Operating Budget	<u><u>56,815,620</u></u>
Transfer to Water Capital Project Fund	700,000
Bond Principal	1,235,000
SRF Loan Principal	249,540
Add to Capital Project Reserves	4,868,125
TOTAL, Uses	<u><u>\$63,868,285</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WATER



DESCRIPTION

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

The Water Division operates the Escondido – VID Water Treatment Plant and the distribution system according to State and Federal regulations, insuring

that the highest quality water is delivered at the most economical cost. Each day Water staff performs the following services:

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

DEPARTMENT PRIORITIES

- Provide safe, reliable, quality water to the residents, businesses and agricultural interests of Escondido in an economical and effective manner
- Provide water education and public outreach for water resources, water quality, conservation, watershed management and pollution prevention
- Maintain the water treatment facilities and distribution system to meet or exceed all regulatory requirements

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide for future growth and reliability by optimizing existing facilities and planning improvements to increase redundancy in supply and treatment

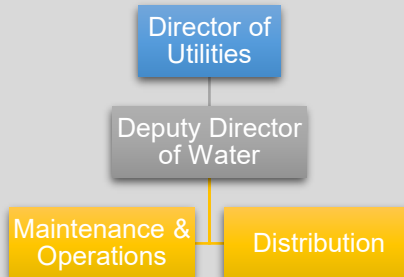
MAJOR BUDGET IMPACTS

- Increase in employee services due to salary increases because of negotiated pay increases, PERS cost increase, as well as increases in medical projections, offset by decrease in workers' compensation charges. One Asset Program Coordinator position moved to the Enterprise Software & Web Administration department.
- Increase in M & O primarily due to increase in water usage at all city facilities, increase in real estate taxes on property outside of city limits, offset by decrease in bond interest
- Increase in capital outlay primarily due to purchase of hydro excavator, offset by prior year capital purchases not applicable during Fiscal Year 2019-20.
- Increase in internal service charges, primarily building maintenance and fleet charges
- Increase in allocations in, primarily from Police and Information Systems
- \$4.9 million addition to capital project reserves
- Water rates and fees are scheduled to increase by 5.5% in March 2020, which will fund increased costs and go towards major capital projects like the canal underground and Wohlford Dam Replacement projects

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WATER

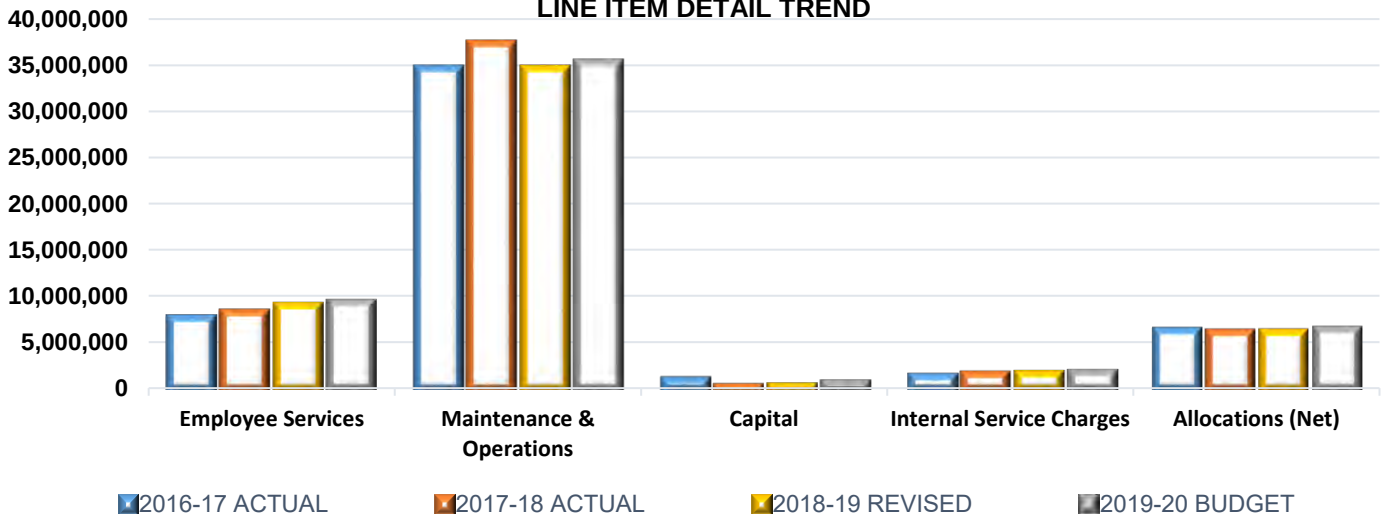
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	62.0	62.0	63.0	62.0
Contract/Grant Funded	5.0	5.0	5.0	5.0
Temporary Part-Time (FTE)	0.7	0.7	0.7	0.7
Department Total	<u>67.7</u>	<u>67.7</u>	<u>68.7</u>	<u>67.7</u>
BUDGET:				
Employee Services	7,593,261	8,211,882	8,930,975	9,234,000
Maintenance & Operations	34,531,307	37,319,667	34,536,865	35,146,675
Capital Outlay	901,379	174,174	235,500	557,000
Internal Service Charges	1,277,930	1,499,615	1,577,730	1,683,815
Allocations (Net)	6,250,333	6,063,057	6,047,305	6,350,295
Total Budget	<u>50,554,209</u>	<u>53,268,395</u>	<u>51,328,375</u>	<u>52,971,785</u>

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
555-410 WATER					
5001	REGULAR FULL-TIME	4,359,026	4,721,765	5,238,595	5,308,625
5002	CONTRACT/GRANT FUNDED	196,935	238,695	245,685	251,545
5004	TEMPORARY PART-TIME	62,022	13,312	14,335	14,335
5020	OVERTIME	443,414	395,988	203,160	203,160
5025	OTHER EMPLOYEE OVERHEAD	166,960	167,790	180,295	179,575
5026	PERS-NORMAL COST	1,357,182	494,980	543,610	547,960
5029	PERS-UNFUNDED LIABILITY	0	1,101,414	1,296,065	1,553,095
5027	MEDICAL	585,674	627,005	724,570	783,600
5028	WORKERS' COMPENSATION	369,436	389,310	421,545	330,985
5030	FLEXIBLE BENEFITS	52,613	61,623	63,115	61,120
TOTAL, EMPLOYEE SERVICES		7,593,261	8,211,882	8,930,975	9,234,000
5101	OFFICE/OPERATING SUPPLIES	888,984	893,433	1,069,500	1,069,500
5104	PURCHASED WATER	21,058,343	27,511,621	23,000,000	23,000,000
5106	CHEMICALS	898,492	1,033,392	3,000,000	3,000,000
5107	MINOR TOOLS & EQUIPMENT	18,493	20,392	23,500	30,500
5114	AUTOMOTIVE REPAIR PARTS	63	0	0	0
5126	MAINTENANCE OF EQUIPMENT	264,073	367,922	395,300	395,300
5128	MAJOR MAINTENANCE	395,411	391,293	672,000	672,000
5131	PROFESSIONAL SERVICES/CONTRACTS	682,640	601,739	807,885	807,885
5153	SETTLEMENTS	4,110,762	35,470	0	0
5159	OTHER MAIL	6,401	0	0	0
5160	TRAINING AND MEETINGS	43,212	37,910	32,250	36,000
5161	MILEAGE REIMBURSEMENT	275	197	600	600
5162	DUES AND SUBSCRIPTIONS	54,963	47,255	39,020	39,020
5163	AUTO ALLOWANCE	5,130	5,130	5,100	5,100
5167	ADVERTISING AND PRINTING	18,170	19,421	38,500	38,500
5170	UTILITIES	599,755	815,491	676,830	676,830

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
555-410	WATER				
5171	WATER	2,007,812	2,142,632	1,500,000	2,000,000
5173	OTHER TELEPHONE	26,597	22,006	22,400	25,000
5180	RENT	352,628	367,524	326,765	326,765
5190	OTHER EXPENSE	254,564	255,810	181,920	329,965
5193	SOFTWARE	164,077	91,711	141,240	144,575
5194	MINOR OFFICE EQUIPMENT	2,882	34,006	30,300	30,300
5501	INTEREST	79,718	73,755	67,925	62,075
5502	BOND INTEREST	2,590,306	2,545,006	2,497,910	2,448,840
5505	BOND EXPENSE	71,002	69,997	71,370	71,370
5509	BOND AMORTIZATION	(63,445)	(63,445)	(63,450)	(63,450)
TOTAL, M & O		34,531,307	37,319,667	34,536,865	35,146,675
5209	OTHER CAPITAL OUTLAY	901,379	174,174	235,500	557,000
TOTAL, CAPITAL OUTLAY		901,379	174,174	235,500	557,000
5125	BUILDING MAINTENANCE	174,905	236,685	250,285	273,210
5164	FLEET SERVICES	513,130	673,450	676,580	765,440
5165	DUPLICATING	5,205	6,900	10,980	7,575
5172	TELECOMMUNICATIONS	32,125	32,585	23,755	29,350
5174	RADIO COMMUNICATIONS	10,525	43,040	50,340	40,050
5175	MAIL SERVICES	5,735	7,150	5,990	4,605
5178	NETWORK & SYSTEMS ADMINISTRATION	75,675	80,225	105,730	118,445
5183	INSURANCE	460,630	419,580	454,070	445,140
TOTAL, INTERNAL SERVICE CHARGES		1,277,930	1,499,615	1,577,730	1,683,815
SUBTOTAL, WATER		44,303,877	47,205,338	45,281,070	46,621,490
5901	ALLOCATED IN	6,565,705	6,459,255	6,489,015	6,771,940

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
555-410 WATER				
5902 ALLOCATED OUT	(315,372)	(396,198)	(441,710)	(421,645)
TOTAL, WATER	50,554,209	53,268,395	51,328,375	52,971,785

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CANAL OPERATIONS



DESCRIPTION

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

Challenges:

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

DEPARTMENT PRIORITIES

- Ensure the safe and adequate transfer of water from the San Luis Rey River diversion structure to Lake Wohlford
- Coordinate with the Vista Irrigation District and the Indian Water Authority to ensure effective implementation of the San Luis Rey Water Rights Settlement

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Maintain the Escondido Canal and all associated structures (e.g., the diversion dam, silt basins, and monitoring equipment)

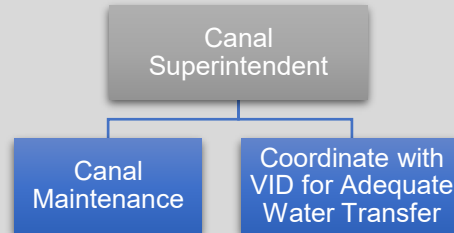
MAJOR BUDGET IMPACTS

- Decrease in employee services is due to employee turnover
- Decrease in capital outlay due to prior year capital purchase not applicable during Fiscal Year 2019-20
- Increase in internal service charges, primarily fleet charges
- Increase in allocation in from Water

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

CANAL OPERATIONS

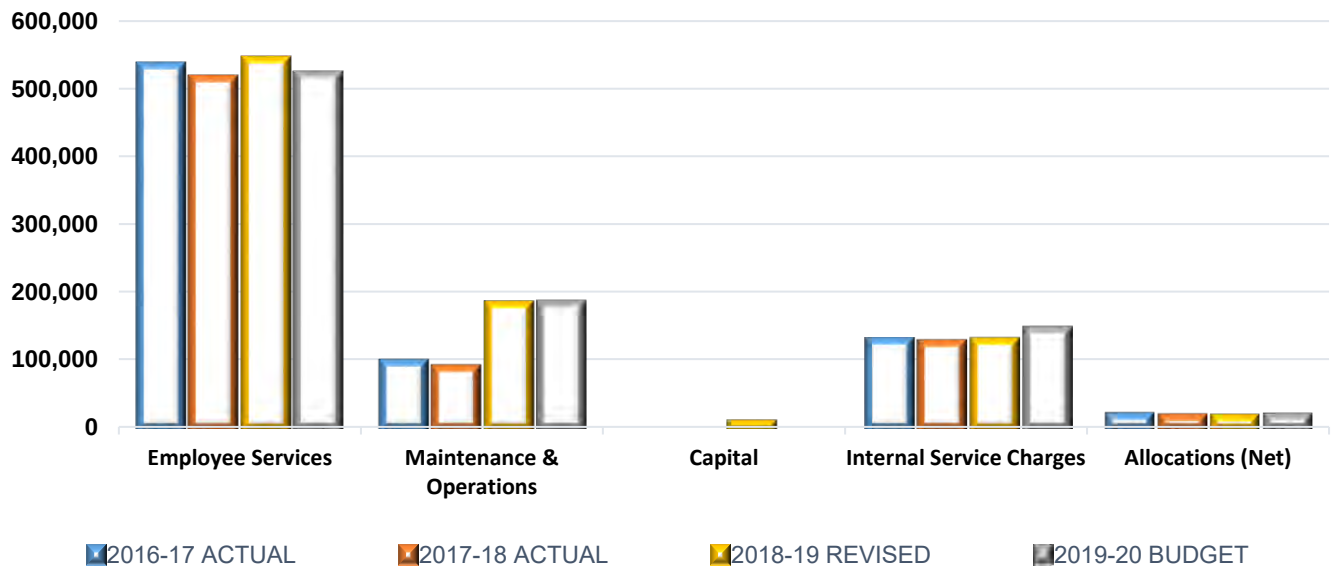
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	5.0	5.0	5.0	5.0
BUDGET:				
Employee Services	533,625	514,511	541,815	519,570
Maintenance & Operations	95,036	87,161	181,740	181,740
Capital Outlay	0	0	5,500	0
Internal Service Charges	126,945	123,930	126,995	143,085
Allocations (Net)	16,386	14,665	14,140	15,505
Total Budget	771,992	740,266	870,190	859,900

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
555-412	CANAL OPERATIONS				
5001	REGULAR FULL-TIME	291,226	281,785	280,750	273,535
5020	OVERTIME	34,391	27,670	32,300	32,300
5025	OTHER EMPLOYEE OVERHEAD	11,418	10,632	11,010	11,520
5026	PERS-NORMAL COST	83,941	25,739	29,710	31,055
5029	PERS-UNFUNDED LIABILITY	0	64,300	69,730	76,100
5027	MEDICAL	71,751	66,743	78,295	61,535
5028	WORKERS' COMPENSATION	23,381	22,207	23,180	16,805
5030	FLEXIBLE BENEFITS	17,517	15,435	16,840	16,720
	TOTAL, EMPLOYEE SERVICES	533,625	514,511	541,815	519,570
5101	OFFICE/OPERATING SUPPLIES	41,457	42,789	92,540	92,540
5107	MINOR TOOLS & EQUIPMENT	0	0	2,000	2,000
5126	MAINTENANCE OF EQUIPMENT	0	155	15,500	15,500
5131	PROFESSIONAL SERVICES/CONTRACTS	53,194	43,951	62,800	62,800
5162	DUES AND SUBSCRIPTIONS	160	0	200	200
5170	UTILITIES	225	265	700	700
5173	OTHER TELEPHONE	0	0	7,500	7,500
5190	OTHER EXPENSE	0	0	500	500
	TOTAL, M & O	95,036	87,161	181,740	181,740
5209	OTHER CAPITAL OUTLAY	0	0	5,500	0
	TOTAL, CAPITAL OUTLAY	0	0	5,500	0
5164	FLEET SERVICES	73,545	74,290	76,120	90,150
5178	NETWORK & SYSTEMS ADMINISTRATION	3,835	4,020	4,125	5,165

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
555-412	CANAL OPERATIONS				
5183	INSURANCE	49,565	45,620	46,750	47,770
	TOTAL, INTERNAL SERVICE CHARGES	126,945	123,930	126,995	143,085
	SUBTOTAL, CANAL OPERATIONS	755,606	725,601	856,050	844,395
5901	ALLOCATED IN	16,386	14,665	14,140	15,505
	TOTAL, CANAL OPERATIONS	771,992	740,266	870,190	859,900



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LAKES



DESCRIPTION

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

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

- Picnicking and camping. Facility

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

- Miles of trails for use by hikers, bicyclists, and equestrians at Daley Ranch.
- Food and drink. Quick snacks and drinks are offered at the Dixon Lake concession stand.

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased PERS and medical costs and the addition of temporary part-time Ranger Specialists for the Library, which will be reimbursed by LS&S

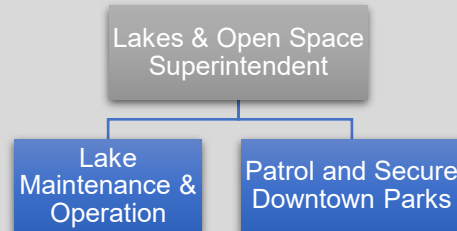
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O is mainly due to the increase in the projection for utilities
- Increase in capital outlay to develop host campsite at Dixon Lake
- Increase in internal service charges, primarily fleet services
- Increase in allocations in from Enterprise Software & Web Administration

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

LAKES

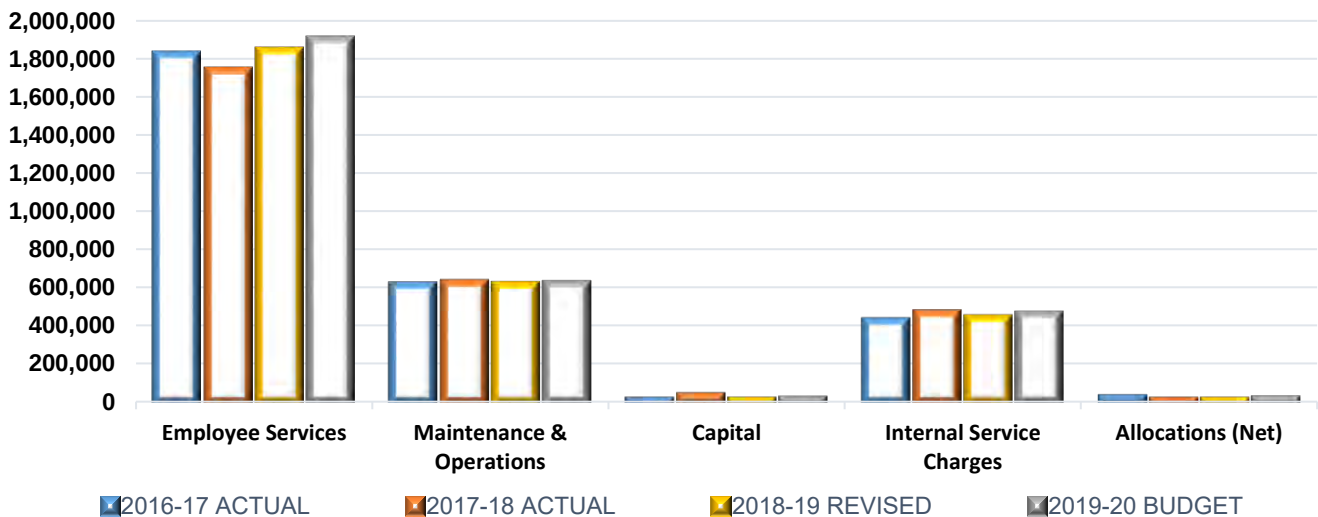
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	11.0	11.0
Temporary Part-Time (FTE)	31.7	31.7	33.0	33.0
Department Total	42.7	42.7	44.0	44.0
BUDGET:				
Employee Services	1,818,363	1,736,006	1,838,605	1,897,715
Maintenance & Operations	607,715	618,606	609,700	614,250
Capital Outlay	2,535	26,623	3,000	8,000
Internal Service Charges	418,780	460,445	434,840	454,045
Allocations (Net)	16,160	1,855	1,875	9,925
Total Budget	2,863,553	2,843,535	2,888,020	2,983,935

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
555-414 LAKES					
5001	REGULAR FULL-TIME	644,298	618,479	678,970	670,730
5004	TEMPORARY PART-TIME	599,212	619,951	660,315	705,865
5020	OVERTIME	21,504	23,694	17,400	17,400
5025	OTHER EMPLOYEE OVERHEAD	35,501	35,216	37,160	36,490
5026	PERS-NORMAL COST	317,583	103,676	101,105	97,555
5029	PERS-UNFUNDED LIABILITY	0	144,005	166,705	184,130
5027	MEDICAL	75,865	71,089	77,180	100,645
5028	WORKERS' COMPENSATION	115,130	110,821	90,180	75,415
5030	FLEXIBLE BENEFITS	9,270	9,076	9,590	9,485
TOTAL, EMPLOYEE SERVICES		1,818,363	1,736,006	1,838,605	1,897,715
5101	OFFICE/OPERATING SUPPLIES	148,188	124,338	149,800	149,800
5107	MINOR TOOLS & EQUIPMENT	26,489	27,929	26,000	20,600
5126	MAINTENANCE OF EQUIPMENT	19,905	23,123	24,000	24,000
5131	PROFESSIONAL SERVICES/CONTRACTS	325,220	353,762	320,000	322,350
5139	OTHER BUILDING REPAIRS/MAINTENANCE	200	48	0	0
5160	TRAINING AND MEETINGS	2,083	627	3,000	3,000
5162	DUES AND SUBSCRIPTIONS	190	211	500	500
5167	ADVERTISING AND PRINTING	11,670	610	5,400	3,000
5170	UTILITIES	70,745	83,769	75,000	85,000
5173	OTHER TELEPHONE	3,027	4,189	6,000	6,000
TOTAL, M & O		607,715	618,606	609,700	614,250
5209	OTHER CAPITAL OUTLAY	465	0	3,000	8,000
5210	BUILDING IMPROVEMENTS	2,070	26,623	0	0
TOTAL, CAPITAL OUTLAY		2,535	26,623	3,000	8,000
5125	BUILDING MAINTENANCE	134,350	149,425	149,315	139,285

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
555-414	LAKES				
5164	FLEET SERVICES	142,905	171,750	143,385	183,055
5165	DUPLICATING	9,315	9,495	8,675	6,085
5172	TELECOMMUNICATIONS	17,485	17,195	10,785	9,200
5174	RADIO COMMUNICATIONS	13,805	24,115	32,725	32,610
5175	MAIL SERVICES	125	60	20	30
5178	NETWORK & SYSTEMS ADMINISTRATION	11,905	12,435	12,515	11,615
5183	INSURANCE	88,890	75,970	77,420	72,165
	TOTAL, INTERNAL SERVICE CHARGES	418,780	460,445	434,840	454,045
	SUBTOTAL, LAKES	2,847,393	2,841,681	2,886,145	2,974,010
5901	ALLOCATED IN	16,160	1,855	1,875	9,925
	TOTAL, LAKES	2,863,553	2,843,535	2,888,020	2,983,935

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Enterprise Fund Sources and Uses

WASTEWATER

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

Sources of Funds:

Service Charges	\$31,000,000
San Diego Treatment Charge	2,800,000
Connection Charges	350,000
Interest	340,000
Sale of Recycled Water	4,500,000
Other Revenue	150,000
Agency Incentive Payments	100,000
Reimbursement from Outside Agencies	80,000
City of San Diego Reimbursements	300,000
New SRF Loans and Grants	40,300,000
SDG&E Raw Water Line	82,500
TOTAL, Sources	<u><u>\$80,002,500</u></u>

Uses of Funds:

<u>Operating Budget (Wastewater/Recycled Water/Environmental Programs)</u>	
Employee Services	\$12,187,345
Maintenance and Operations	12,736,910
Capital Outlay	498,900
Internal Service Charges	1,750,205
Allocations	2,186,055
TOTAL, Operating Budget	<u><u>29,359,415</u></u>
SRF Loan - Principal	1,933,905
Advance to Recycling & Waste Reduction	349,020
Transfer to Wastewater Capital Project Fund	42,760,000
Payment of Wastewater Connection Rights	1,800,000
Bond Principal	1,715,000
Add to Capital Project Reserves	2,085,160
TOTAL, Uses	<u><u>\$80,002,500</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WASTEWATER



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased salary and PERS costs, offset by decrease in workers' compensation charges. In addition, a Cross Connection Technician was moved to the Recycled Water department.

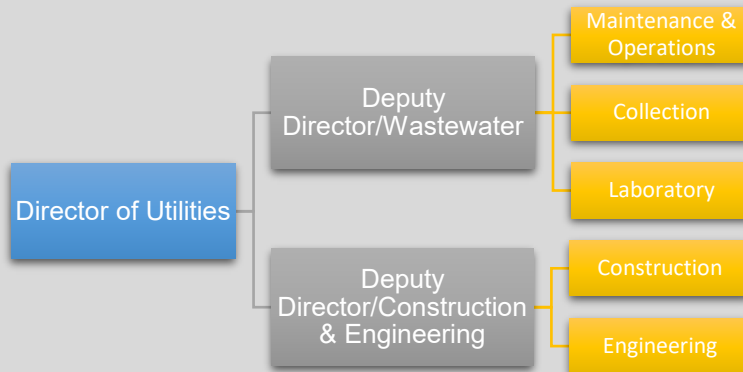
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in M & O is primarily due to increase in the cost of chemicals, increase in professional services for ocean outfall maintenance, increase for city water, increase in safety equipment to bring plant to current standards (original design did not include proper safety). These increases are offset by decrease in bond interest due.
- CCTV Equipment and a large secondary clarifier drive unit are a couple of the significant capital outlay items being added to this budget. The overall decrease in capital outlay is due to prior year purchases that are not needed in fiscal year 2019-20.
- Increase in internal service charges, primarily building maintenance and fleet services
- \$2.1 million addition to capital project reserves
- Wastewater rates and fees are scheduled to increase by 5.5% in March 2020, which will fund increased costs and go towards major capital projects

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WASTEWATER

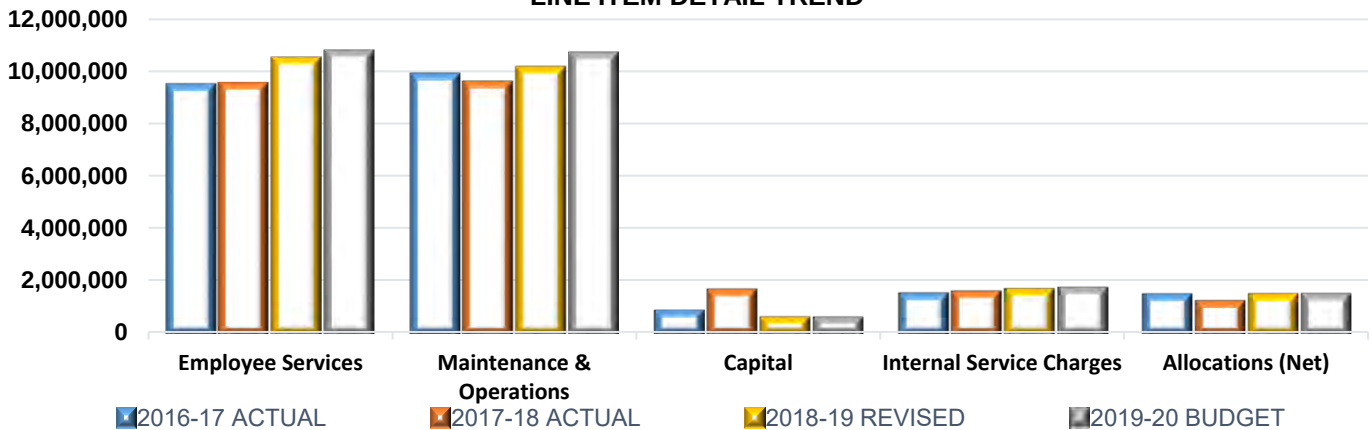
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	75.0	74.0	73.0	72.0
Temporary Part-Time (FTE)	3.2	3.8	3.8	3.8
Department Total	78.2	77.8	76.8	75.8
BUDGET:				
Employee Services	9,389,345	9,419,007	10,403,215	10,658,670
Maintenance & Operations	9,797,170	9,463,147	10,045,545	10,586,440
Capital Outlay	714,808	1,517,002	456,000	448,900
Internal Service Charges	1,374,725	1,437,235	1,537,315	1,594,490
Allocations (Net)	1,340,078	1,076,207	1,338,865	1,339,850
Total Budget	22,616,126	22,912,599	23,780,940	24,628,350

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
558-420	WASTEWATER				
5001	REGULAR FULL-TIME	5,762,301	5,748,622	6,274,950	6,380,865
5004	TEMPORARY PART-TIME	51,113	25,129	75,135	75,135
5020	OVERTIME	402,639	313,925	253,660	253,660
5025	OTHER EMPLOYEE OVERHEAD	188,960	189,724	200,310	204,120
5026	PERS-NORMAL COST	1,727,813	576,160	637,550	653,255
5029	PERS-UNFUNDED LIABILITY	0	1,343,879	1,563,735	1,807,020
5027	MEDICAL	713,692	696,930	813,330	803,415
5028	WORKERS' COMPENSATION	461,870	445,936	496,920	392,910
5030	FLEXIBLE BENEFITS	80,957	78,700	87,625	88,290
	TOTAL, EMPLOYEE SERVICES	9,389,345	9,419,007	10,403,215	10,658,670
5101	OFFICE/OPERATING SUPPLIES	308,785	313,229	393,500	368,500
5105	SAFETY EQUIPMENT	26,634	13,455	28,500	100,000
5106	CHEMICALS	542,423	390,749	625,000	940,350
5107	MINOR TOOLS & EQUIPMENT	68,148	29,480	54,000	33,000
5126	MAINTENANCE OF EQUIPMENT	1,545,524	1,208,675	955,000	1,005,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,750,334	1,958,164	2,613,000	2,738,000
5138	PRIOR PERIOD EXPENSE	0	(41)	0	0
5139	OTHER BUILDING REPAIRS/MAINTENANCE	21,892	17,628	0	0
5159	OTHER MAIL	0	14	0	0
5160	TRAINING AND MEETINGS	20,487	28,012	30,000	30,000
5161	MILEAGE REIMBURSEMENT	334	119	650	650
5162	DUES AND SUBSCRIPTIONS	51,455	30,194	40,000	40,000
5166	OTHER DUPLICATING	0	0	1,250	1,250
5167	ADVERTISING AND PRINTING	6,937	485	5,000	5,000
5170	UTILITIES	2,115,753	2,251,786	2,047,750	2,047,750
5171	WATER	57,379	147,942	230,000	330,000

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
558-420	WASTEWATER				
5173	OTHER TELEPHONE	62,711	45,061	25,000	25,000
5180	RENT	357,583	371,531	336,765	331,765
5190	OTHER EXPENSE	211,050	226,035	212,720	204,500
5193	SOFTWARE	326,583	177,817	228,015	236,800
5194	MINOR OFFICE EQUIPMENT	22,619	12,771	42,500	42,500
5501	INTEREST EXPENSE	388,641	386,726	384,765	382,755
5502	BOND INTEREST	2,023,879	1,965,366	1,900,170	1,830,160
5505	BOND EXPENSE	159,750	159,680	163,700	165,200
5509	BOND AMORTIZATION	(271,731)	(271,731)	(271,740)	(271,740)
	TOTAL, M & O	9,797,170	9,463,147	10,045,545	10,586,440
5209	OTHER CAPITAL OUTLAY	217,558	319,648	456,000	448,900
5217	SEWER LINES	497,250	1,197,354	0	0
	TOTAL, CAPITAL OUTLAY	714,808	1,517,002	456,000	448,900
5125	BUILDING MAINTENANCE	160,675	105,185	118,260	160,000
5164	FLEET SERVICES	589,185	672,145	713,555	762,865
5165	DUPLICATING	18,745	15,825	26,410	13,115
5172	TELECOMMUNICATIONS	37,895	40,315	46,495	40,705
5174	RADIO COMMUNICATIONS	21,065	64,525	60,090	59,410
5175	MAIL SERVICES	1,350	1,005	905	1,360
5178	NETWORK & SYSTEMS ADMINISTRATION	103,090	113,115	139,150	139,090
5183	INSURANCE	442,720	425,120	432,450	417,945
	TOTAL, INTERNAL SERVICE CHARGES	1,374,725	1,437,235	1,537,315	1,594,490
	SUBTOTAL, WASTEWATER	21,276,048	21,836,392	22,442,075	23,288,500

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
558-420	WASTEWATER				
5901	ALLOCATED IN	3,176,901	3,074,795	3,281,375	3,321,185
5902	ALLOCATED OUT	(1,836,823)	(1,998,588)	(1,942,510)	(1,981,335)
	TOTAL, WASTEWATER	22,616,126	22,912,599	23,780,940	24,628,350

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLED WATER



DESCRIPTION

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

DEPARTMENT PRIORITIES

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

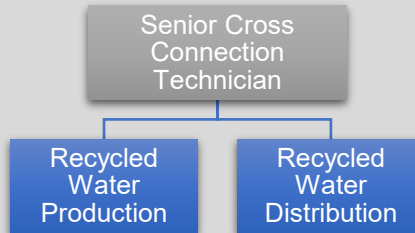
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to moving Cross Connection Technician position from the Wastewater department
- Decrease in internal service charges, primarily network & systems administration charges
- Increase in allocations in from wastewater

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLED WATER

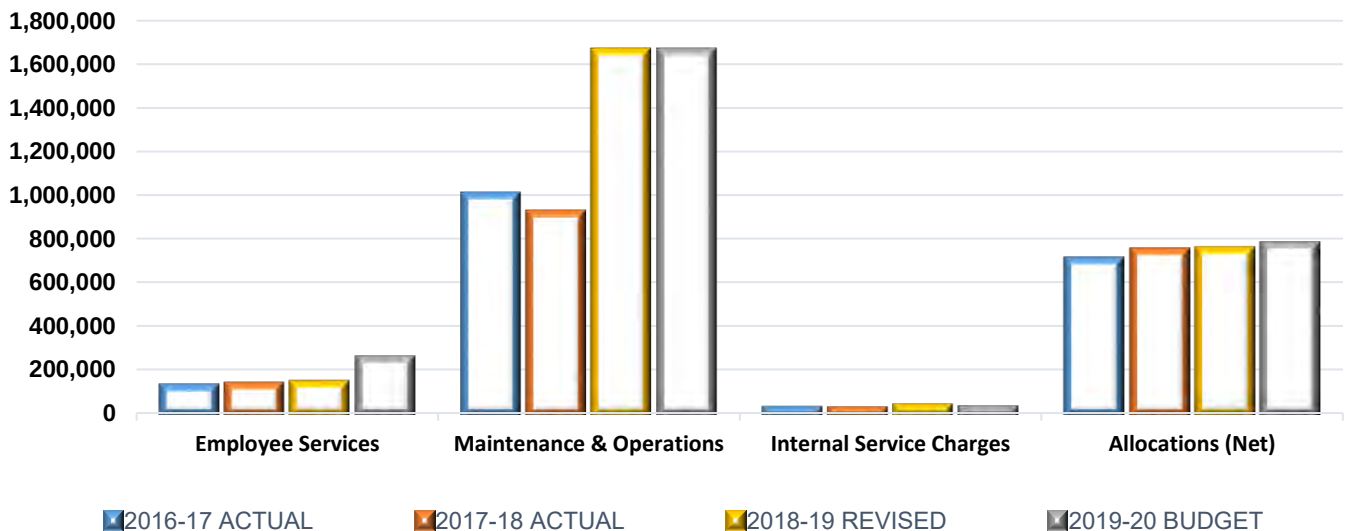
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	2.0
BUDGET:				
Employee Services	117,334	126,995	133,275	247,270
Maintenance & Operations	992,576	911,783	1,653,460	1,654,460
Internal Service Charges	14,830	13,975	26,085	17,785
Allocations (Net)	698,075	739,895	746,655	770,495
Total Budget	1,822,815	1,792,647	2,559,475	2,690,010

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
558-422	RECYCLED WATER				
5001	REGULAR FULL-TIME	68,168	78,980	80,530	164,275
5020	OVERTIME	4,609	691	0	0
5025	OTHER EMPLOYEE OVERHEAD	2,369	2,406	2,480	5,115
5026	PERS-NORMAL COST	21,463	7,911	8,470	15,250
5029	PERS-UNFUNDED LIABILITY	0	16,160	20,410	25,625
5027	MEDICAL	14,844	14,383	14,700	26,970
5028	WORKERS' COMPENSATION	5,882	6,462	6,685	10,035
	TOTAL, EMPLOYEE SERVICES	117,334	126,995	133,275	247,270
5101	OFFICE/OPERATING SUPPLIES	12,920	10,866	28,000	28,000
5106	CHEMICALS	366,844	284,627	675,000	675,000
5126	MAINTENANCE OF EQUIPMENT	154,888	81,074	150,000	150,000
5131	PROFESSIONAL SERVICES/CONTRACTS	10,744	10,650	117,500	117,500
5160	TRAINING AND MEETINGS	150	0	0	0
5162	DUES AND SUBSCRIPTIONS	(990)	0	4,000	5,000
5167	ADVERTISING AND PRINTING	0	0	500	500
5170	UTILITIES	442,055	524,107	618,460	618,460
5190	OTHER EXPENSE	5,964	459	60,000	60,000
	TOTAL, M & O	992,576	911,783	1,653,460	1,654,460
5164	FLEET SERVICES	3,190	3,975	5,375	8,565
5178	NETWORK & SYSTEMS ADMINISTRATION	1,335	1,395	11,390	1,290
5183	INSURANCE	10,305	8,605	9,320	7,930
	TOTAL, INTERNAL SERVICE CHARGES	14,830	13,975	26,085	17,785
	SUBTOTAL, RECYCLED WATER	1,124,740	1,052,752	1,812,820	1,919,515

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
		ACTUAL	ACTUAL	REVISED	BUDGET
558-422	RECYCLED WATER				
5901	ALLOCATED IN	698,075	739,895	746,655	770,495
	TOTAL, RECYCLED WATER	1,822,815	1,792,647	2,559,475	2,690,010

ENVIRONMENTAL PROGRAMS



DESCRIPTION

The Environmental Programs Division administers a number of programs relating to water, wastewater and storm water compliance and protects and enhances environmental resources in waterways.

These programs include:

- Water conservation ensuring that the public are aware of our finite sources of water and requirements under the Escondido Municipal Code to use water wisely.
- Pre-treatment of discharges to our sanitary sewer from restaurants and automotive facilities and other sources of

high fats, oils and greases to prevent blockages of our sanitary sewer and potential discharges of sewer into the environment.

- Municipal Storm Water permit compliance to ensure that the City prevents discharges of pollutants to the storm drain system and eventually our creeks.
- Wetland Permitting with State and Federal Resource Agencies for City maintenance projects. Recent examples include Kit Carson Park dredging and mitigation projects and maintenance of the City's drainage channels.

The Environmental Programs Division provides value to the community by supporting multiple City departments' compliance with environmental regulations. Where permit requirements overlap, the Environmental Programs Division makes efficient use of City resources; for example, by integrating education activities, combining inspections, using digital technology tools, and planning multi-benefit projects.

DEPARTMENT PRIORITIES

- Ensure and advance compliance with federal and state storm water regulations on a local, watershed, and regional basis
- Manage the City programs to monitor pre-treatment of sewer discharge and water conservation

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide education and public outreach to municipal employees, residents, businesses, and other environmental stakeholders
- Apply for, implement and report on environmental resource agency permits for City projects (e.g., maintenance projects which may impact wetlands or waterways)

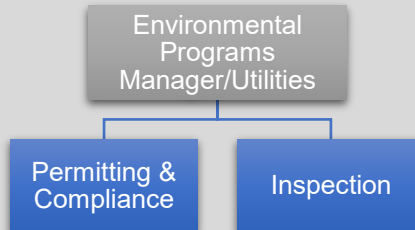
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to PERS and medical cost increases.
- Increase in M & O for jurisdictional compliance and RWQCB fees . Trash regulation compliance planning moved to CIP.
- Decrease in capital outlay primarily due to vehicle purchase in 2018-19 that is not needed during 19-20 and Trash Amendment Device Purchase & Installation costs moved to CIP budget
- Decrease in internal service charges, primarily building maintenance and general liability insurance charges
- Increase in allocations out to Water and Wastewater departments

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

ENVIRONMENTAL PROGRAMS

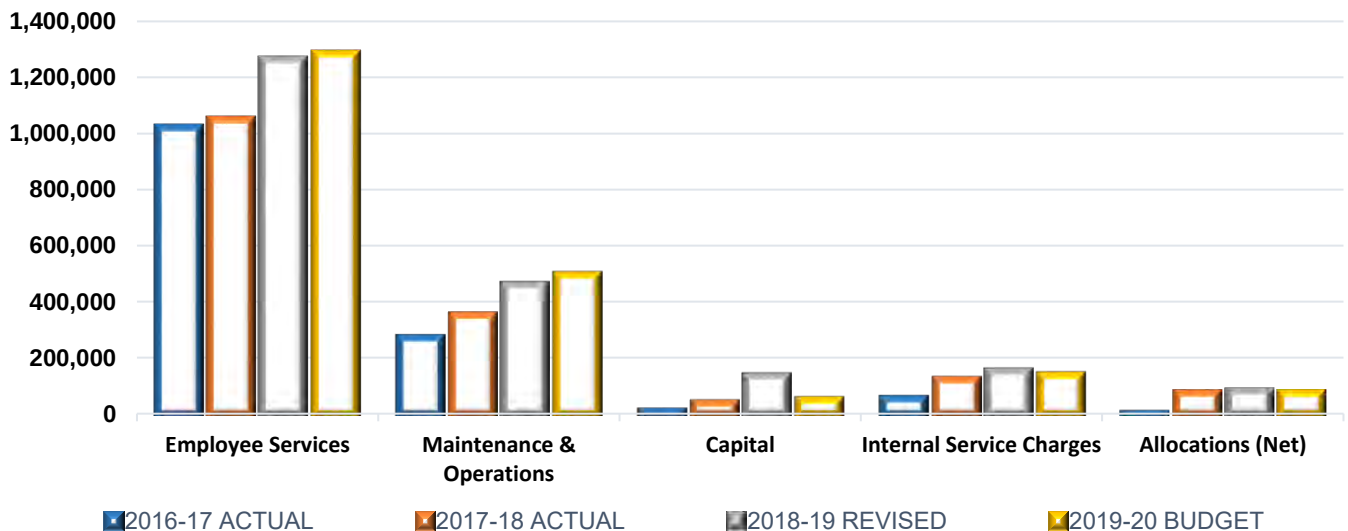
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	10.0	10.0	11.0	11.0
BUDGET:				
Employee Services	1,017,654	1,046,537	1,259,790	1,281,405
Maintenance & Operations	271,142	352,422	460,920	496,010
Capital Outlay	9,510	38,790	135,000	50,000
Internal Service Charges	54,745	122,485	152,195	137,930
Allocations (Net)	1,163	75,714	81,685	75,710
Total Budget	1,354,215	1,635,948	2,089,590	2,041,055

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
558-440	ENVIRONMENTAL PROGRAMS				
5001	REGULAR FULL-TIME	642,763	657,599	800,015	778,960
5004	TEMPORARY PART-TIME	7,942	198	0	0
5020	OVERTIME	6,335	9,353	0	0
5025	OTHER EMPLOYEE OVERHEAD	24,279	24,584	29,185	28,465
5026	PERS-NORMAL COST	193,816	65,299	84,160	87,890
5029	PERS-UNFUNDED LIABILITY	0	155,885	184,825	218,550
5027	MEDICAL	79,054	73,860	91,565	102,415
5028	WORKERS' COMPENSATION	41,402	38,196	45,830	41,775
5030	FLEXIBLE BENEFITS	22,063	21,563	24,210	23,350
	TOTAL, EMPLOYEE SERVICES	1,017,654	1,046,537	1,259,790	1,281,405
5101	OFFICE/OPERATING SUPPLIES	12,638	9,876	4,000	3,500
5114	AUTOMOTIVE REPAIR PARTS	63	0	0	0
5126	MAINTENANCE OF EQUIPMENT	94	99	700	700
5131	PROFESSIONAL SERVICES/CONTRACTS	235,331	318,269	391,850	418,675
5160	TRAINING AND MEETINGS	6,957	6,935	8,000	8,000
5161	MILEAGE REIMBURSEMENT	362	489	2,000	500
5162	DUES AND SUBSCRIPTIONS	1,945	1,453	1,800	1,800
5167	ADVERTISING AND PRINTING	6,829	8,481	7,370	10,000
5173	OTHER TELEPHONE	250	5,424	3,200	5,000
5190	OTHER EXPENSE	670	0	38,000	43,000
5193	SOFTWARE	2,359	0	1,000	1,835
5194	MINOR OFFICE EQUIPMENT	3,644	1,396	3,000	3,000
	TOTAL, M & O	271,142	352,422	460,920	496,010
5209	OTHER CAPITAL OUTLAY	9,510	38,790	135,000	50,000
	TOTAL, CAPITAL OUTLAY	9,510	38,790	135,000	50,000

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
558-440	ENVIRONMENTAL PROGRAMS				
5125	BUILDING MAINTENANCE	0	40,530	59,660	45,135
5164	FLEET SERVICES	35,680	47,045	41,370	42,620
5165	DUPLICATING	0	1,765	180	225
5178	NETWORK & SYSTEMS ADMINISTRATION	2,665	12,355	12,515	21,940
5183	INSURANCE	16,400	20,790	38,470	28,010
	TOTAL, INTERNAL SERVICE CHARGES	54,745	122,485	152,195	137,930
	SUBTOTAL, ENVIRONMENTAL PROGRAMS	1,353,052	1,560,233	2,007,905	1,965,345
5901	ALLOCATED IN	365,270	423,505	399,380	412,460
5902	ALLOCATED OUT	(364,107)	(347,791)	(317,695)	(336,750)
	TOTAL, ENVIRONMENTAL PROGRAMS	1,354,215	1,635,948	2,089,590	2,041,055

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Enterprise Fund Sources and Uses**

RECYCLING AND WASTE REDUCTION

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

Sources of Funds:

Household Hazardous Waste	\$159,930
AB939/Mandatory Recycling	64,590
Used Oil Recycling	40,635
Beverage Recycling	37,710
RSWA HHW Grant	8,000
Advance from Wastewater Fund	349,020
TOTAL, Sources	\$659,885

Uses of Funds:

Employee Services	\$288,330
Maintenance and Operations	276,665
Internal Service Charges	94,890
TOTAL, Uses	\$659,885

RECYCLING AND WASTE REDUCTION



DESCRIPTION

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

Events:

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

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

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

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

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

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

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

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

DEPARTMENT PRIORITIES

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

MAJOR BUDGET IMPACTS

- Increase in employee services due to adding one Program Assistant position
- Increase in M & O due to increase in household hazardous waste collection costs because of increased responsibility of collection and contracting services
- Decrease in internal service charges, primarily building maintenance charges
- A revised version of the contract the City has with EDI will be going to City Council for approval in June 2018. The advance amount from Wastewater fund is a temporary

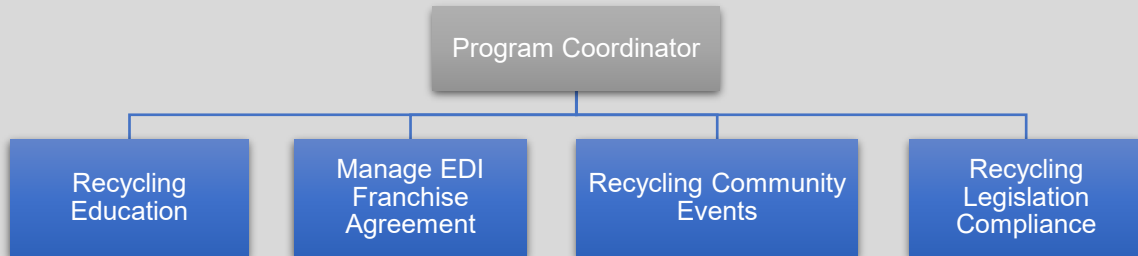
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

placeholder reflecting the amount of Household Hazardous Waste and AB939 related costs in excess of revenue until more accurate revenue projections have been determined.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

RECYCLING AND WASTE REDUCTION

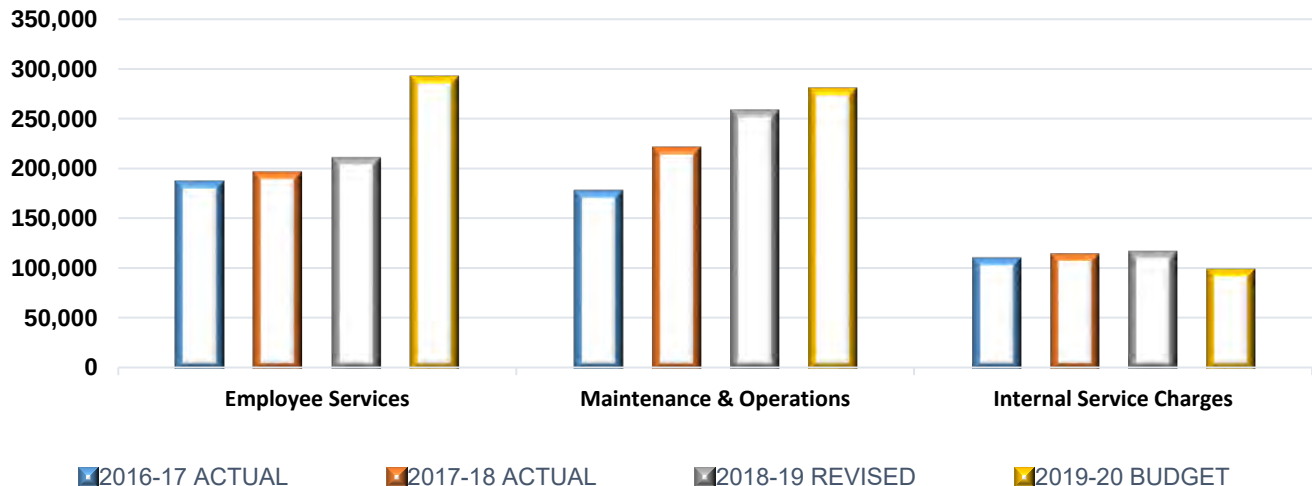
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

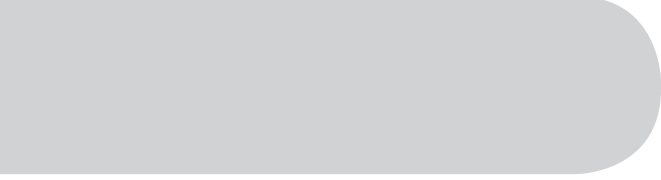
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	3.0
Temporary Part-Time (FTE)	1.3	1.3	1.4	1.4
Department Total	3.3	3.3	3.4	4.4
BUDGET:				
Employee Services	182,650	192,765	207,030	288,330
Maintenance & Operations	173,230	217,652	255,105	276,665
Internal Service Charges	106,205	111,035	112,900	94,890
Total Budget	462,085	521,452	575,035	659,885

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		2016-17 ACTUAL	2017-18 ACTUAL	2018-19 REVISED	2019-20 BUDGET
561-407	RECYCLING AND WASTE REDUCTION				
5001	REGULAR FULL-TIME	102,224	113,758	115,645	166,185
5004	TEMPORARY PART-TIME	24,357	22,601	27,000	27,000
5020	OVERTIME	0	319	1,500	1,500
5025	OTHER EMPLOYEE OVERHEAD	5,269	5,882	5,975	8,140
5026	PERS-NORMAL COST	37,986	13,700	15,005	21,800
5029	PERS-UNFUNDED LIABILITY	0	25,530	29,305	33,505
5027	MEDICAL	12,057	10,204	10,925	26,975
5028	WORKERS' COMPENSATION	758	765	1,675	3,225
5030	FLEXIBLE BENEFITS	0	6	0	0
	TOTAL, EMPLOYEE SERVICES	182,650	192,765	207,030	288,330
5101	OFFICE/OPERATING SUPPLIES	11,411	9,141	10,700	10,700
5131	PROFESSIONAL SERVICES/CONTRACTS	118,055	125,317	100,000	120,000
5160	TRAINING AND MEETINGS	2,881	1,765	6,000	6,000
5162	DUES & SUBSCRIPTIONS	415	400	500	500
5167	ADVERTISING AND PRINTING	0	4,819	7,000	7,000
5173	OTHER TELEPHONE	359	0	0	0
5180	RENT	3,740	0	1,900	0
5190	OTHER EXPENSE	36,368	76,210	129,005	132,465
	TOTAL, M & O	173,230	217,652	255,105	276,665
5125	BUILDING MAINTENANCE	90,265	96,630	98,660	82,440
5164	FLEET SERVICES	3,395	3,575	3,575	3,575
5178	NETWORK & SYSTEMS ADMINISTRATION	5,250	5,485	5,520	5,165
5183	INSURANCE	7,295	5,345	5,145	3,710
	TOTAL, INTERNAL SERVICE CHARGES	106,205	111,035	112,900	94,890
	TOTAL, RECYCLING AND WASTE REDUCTION	462,085	521,452	575,035	659,885



Internal Service Funds

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

BUILDING MAINTENANCE

This fund was created to account for financial activity related to the maintenance and repair of all City-owned buildings. Funding is provided through charges to other departments, based on square footage, common area allocation, and specific maintenance projects. A reserve for replacement will be accumulated to replace carpeting, air conditioning, roofing and other maintenance items.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$58,090
City Manager	75,140
City Attorney	80,225
City Clerk	66,180
City Treasurer	19,410
Finance	105,925
Human Resources/Risk Mgmt.	98,440
Information Systems/Administration	112,085
Recreation	339,150
Library	146,650
Older Adult Services	273,530
Communications	10,395
Planning/Building/Code Enforcement	189,615
Engineering	294,115
Maintenance/Streets	57,755
Maintenance/Parks	286,380
Radio Communications	3,980
Police	1,225,635
Fire	317,185
Center for the Arts	654,025
CDBG Administration	9,475
Successor Agency-Housing	6,455
Water/Lakes	412,495
Wastewater/Environmental Programs	205,135
Recycling and Waste Reduction	82,440
Duplicating	14,235
Fleet Services	102,875
TOTAL, Charges to Departments	5,247,020
Use of Available Fund Balance	16,540
TOTAL, Sources	\$5,263,560

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$2,418,925
Maintenance and Operations	2,590,430
Internal Service Charges	136,200
Allocations	19,745
TOTAL, Operating Budget	5,165,300
CEC Loan Principal	96,000
SDG&E Loan Principal	2,260
TOTAL, Uses	\$5,263,560

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

BUILDING MAINTENANCE



DESCRIPTION

The Building Maintenance Internal Service Fund was created to account for transactions related to the maintenance and repair of City facilities. Costs to other departments are billed through charges to each affected department for services received. Funds are collected on an annual basis through each affected departments operating budget and deposited into the Building Maintenance Fund. This fund may also accumulate reserves that can be used for major repairs, unanticipated expenses, and planned capital projects.

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

Custodial Maintenance - Custodial maintenance performs cleaning and room setups at a number of the City's major facilities. They are also typically responsible for opening and securing their assigned building. Additionally, the City uses some contract services to assist in the custodial maintenance of its facilities.

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

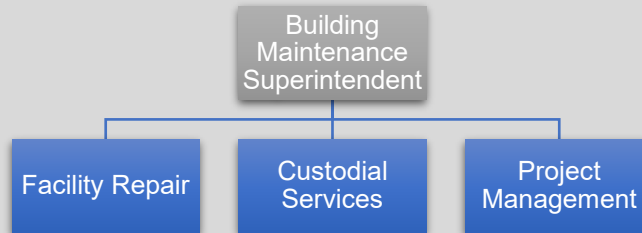
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to addition of Electrician and HVAC positions
- Increase in M & O primarily for increase in utilities, replacement of exit signs that are at their end of life, various professional services increases such as custodial support contract, generator maintenance contract, painting contract for rotting wood around windows at Cityhall, roof repairs to Mitchell Room, Water Treatment Plant, HARFF and Cityhall, for cable line that goes from Cityhall to Center for the Arts, for Fire Station hose crane hoist repair, and security gate repair. These increases are offset by decreases in HVAC and Electrical costs.
- Increase in internal service charges, primarily fleet charges
- Increase in allocations in from Streets
- \$333,000 increase in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

BUILDING MAINTENANCE

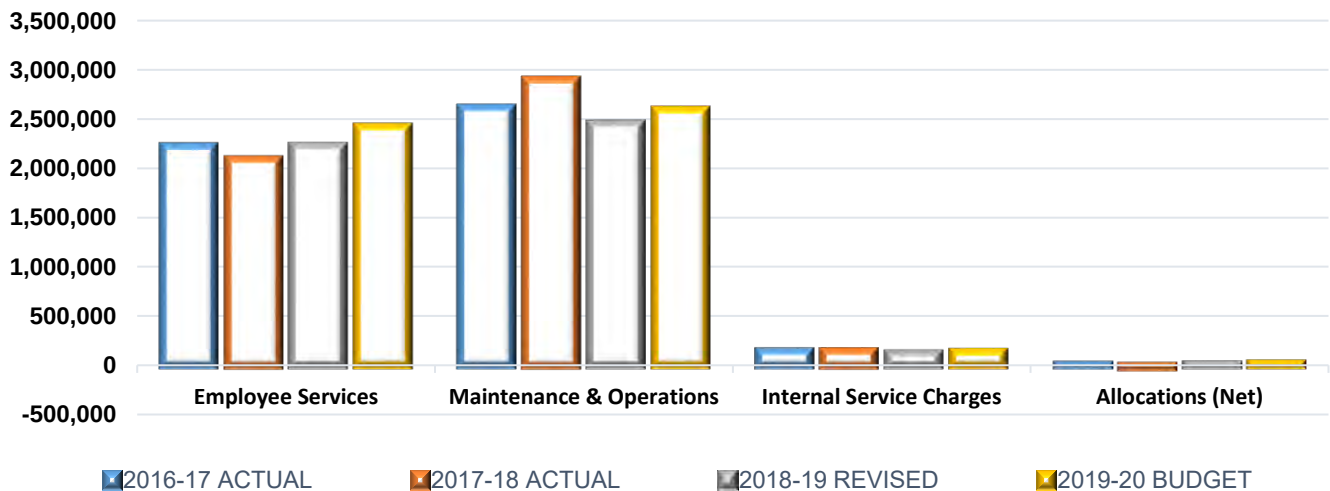
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	15.0	15.0	14.0	16.0
Regular Part-Time	0.8	0.8	0.8	0.8
Temporary Part-Time (FTE)	21.8	21.9	22.2	22.2
Department Total	37.6	37.7	37.0	39.0
BUDGET:				
Employee Services	2,217,799	2,093,463	2,223,995	2,418,925
Maintenance & Operations	2,607,685	2,894,478	2,447,935	2,590,430
Internal Service Charges	143,505	149,820	121,055	136,200
Allocations (Net)	7,690	(14,252)	9,250	19,745
Total Budget	4,976,679	5,123,508	4,802,235	5,165,300

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
650-450	BUILDING MAINTENANCE				
5001	REGULAR FULL-TIME	936,908	880,901	895,345	1,030,340
5003	REGULAR PART-TIME	25,027	27,490	25,545	28,770
5004	TEMPORARY PART-TIME	361,515	371,259	444,050	444,050
5020	OVERTIME	166,403	152,644	130,000	130,000
5025	OTHER EMPLOYEE OVERHEAD	45,425	44,486	44,295	48,570
5026	PERS-NORMAL COST	355,070	105,414	124,725	134,825
5029	PERS-UNFUNDED LIABILITY	0	204,350	232,310	254,055
5027	MEDICAL	185,462	170,966	183,970	227,220
5028	WORKERS' COMPENSATION	123,065	117,903	124,835	102,620
5030	FLEXIBLE BENEFITS	18,923	18,051	18,920	18,475
	TOTAL, EMPLOYEE SERVICES	2,217,799	2,093,463	2,223,995	2,418,925
5101	OFFICE/OPERATING SUPPLIES	5,065	8,704	7,000	7,000
5102	CUSTODIAL SUPPLIES	111,665	107,054	95,000	95,000
5126	MAINTENANCE OF EQUIPMENT	2,526	2,109	3,000	3,000
5131	PROFESSIONAL SERVICES/CONTRACTS	1,270,729	1,535,491	1,129,695	1,115,845
5138	PRIOR PERIOD EXPENSE	0	(1,961)	0	0
5139	OTHER BUILDING REPAIRS/MAINTENANCE	220,627	226,940	192,405	232,405
5162	DUES AND SUBSCRIPTIONS	0	0	250	250
5167	ADVERTISING & PRINTING	76	0	0	0
5170	UTILITIES	941,057	968,446	970,000	1,090,000
5171	WATER	20,562	21,598	23,000	23,000
5173	OTHER TELEPHONE	10,296	6,559	11,000	11,000
5180	RENT	3,548	1,411	2,000	2,000
5501	INTEREST	21,533	18,127	14,585	10,930
	TOTAL, M & O	2,607,685	2,894,478	2,447,935	2,590,430
5164	FLEET SERVICES	62,975	73,300	50,175	66,870

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
650-450	BUILDING MAINTENANCE				
5165	DUPLICATING	135	180	195	105
5172	TELECOMMUNICATIONS	1,705	1,205	1,555	955
5174	RADIO COMMUNICATIONS	3,070	8,665	1,680	1,670
5178	NETWORK & SYSTEMS ADMINISTRATION	14,175	16,290	16,415	15,485
5183	INSURANCE	61,445	50,180	51,035	51,115
	TOTAL, INTERNAL SERVICE CHARGES	143,505	149,820	121,055	136,200
	SUBTOTAL, BUILDING MAINTENANCE	4,968,988	5,137,760	4,792,985	5,145,555
5901	ALLOCATED IN	24,570	12,100	9,250	19,745
5902	ALLOCATED OUT	(16,880)	(26,352)	0	0
	TOTAL, BUILDING MAINTENANCE	4,976,679	5,123,508	4,802,235	5,165,300

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

WAREHOUSE

This fund was created to account for all financial activity related to the provision of a central warehouse. Funding is provided through charges to user departments.

Sources of Funds:

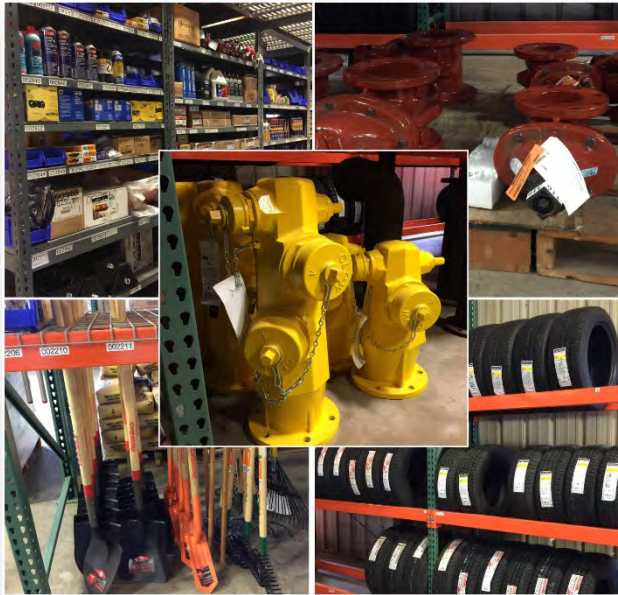
Charges to Departments	\$193,420
Use of Available Fund Balance	70,460
TOTAL, Sources	<u><u>\$263,880</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$191,600
Maintenance and Operations	9,750
Internal Service Charges	35,385
Allocations	27,145
TOTAL, Uses	<u><u>\$263,880</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

WAREHOUSE



DESCRIPTION

Mission Statement - The mission of the City's Warehouse is to service the City's departments by providing a centralized warehouse location to stock and supply goods and materials that are necessary for employees to perform their daily operations at the most economical cost, to provide a central receiving location for City departments and to provide transportation of inventory to various City locations.

The Warehouse Division buys, receives, stores, and delivers essential goods and materials required Citywide. The division is comprised of three full time employees: a Buyer/Store Supervisor, a Purchasing/Inventory Control

Coordinator and a Storekeeper/Receiving Clerk. This division operates a central warehouse that stores an inventory of necessary items utilized by all departments to perform their daily operations. The warehouse stores items such as:

- Automotive repair parts
- Building/landscape maintenance supplies
- Safety equipment
- Tools
- Hardware
- Water fittings, valves, flanges, fire hydrants
- Office supplies & toner cartridges

More importantly, the warehouse stocks items that are essential during emergency situations or necessary for immediate repairs but may not be readily available from a local vendor. The warehouse also handles the disposition of surplus property.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DEPARTMENT PRIORITIES

- Volume purchasing of inventory items and central warehousing to provide cost savings and time efficiency to City departments
- Increase the selection of inventory items available to the City to reduce individual online or retail purchases, which reduces paperwork and streamlines the payment process
- Provide day-to-day customer service assistance and regular deliveries Citywide
- Reduce per unit cost by securing competitive contracts and reducing transportation cost

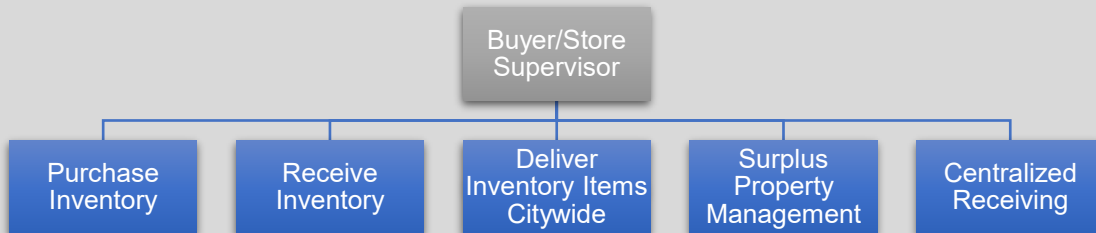
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in salaries and PERS costs
- Increase in internal service charges, primarily Network & Systems Administration
- Increase in allocations in from the Finance department
- Use of approximately \$70,000 in available fund balance in order to maintain markup rate to departments at 20%

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WAREHOUSE

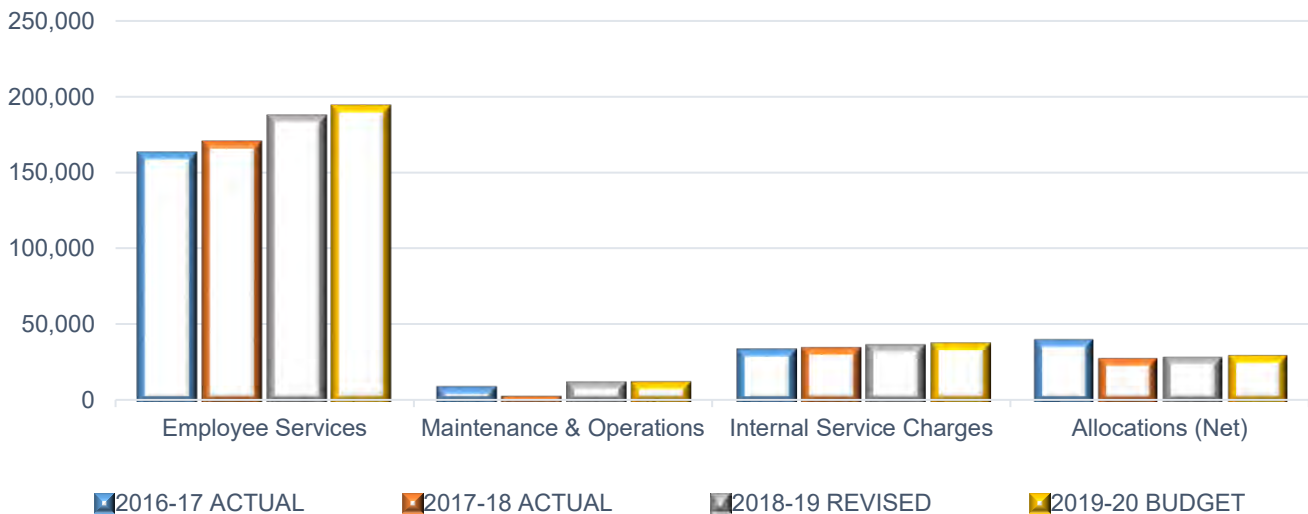
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	2.0	2.0	2.0	2.0
Temporary Part-Time (FTE)	0.0	0.0	0.8	0.8
Department Total	2.0	2.0	2.8	2.8
BUDGET:				
Employee Services	160,673	168,163	185,365	191,600
Maintenance & Operations	6,645	56	9,750	9,750
Internal Service Charges	31,260	32,425	34,145	35,385
Allocations (Net)	37,415	25,120	25,965	27,145
Total Budget	235,992	225,764	255,225	263,880

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
652-710	WAREHOUSE				
5001	REGULAR FULL-TIME	103,320	107,503	104,620	106,710
5004	TEMPORARY PART-TIME	0	0	15,600	15,600
5020	OVERTIME	0	0	300	300
5025	OTHER EMPLOYEE OVERHEAD	4,002	4,119	4,320	4,445
5026	PERS-NORMAL COST	30,792	10,689	11,005	12,040
5029	PERS-UNFUNDED LIABILITY	0	23,125	26,510	30,310
5027	MEDICAL	10,127	10,188	10,925	11,495
5028	WORKERS' COMPENSATION	10,463	10,546	10,100	8,690
5030	FLEXIBLE BENEFITS	1,968	1,993	1,985	2,010
	TOTAL, EMPLOYEE SERVICES	160,673	168,163	185,365	191,600
5101	OFFICE/OPERATING SUPPLIES	3,287	3,090	3,410	3,310
5126	MAINTENANCE OF EQUIPMENT	300	83	300	400
5131	PROFESSIONAL SERVICES	157	748	540	540
5160	TRAINING & MEETINGS	0	189	500	500
5162	DUES & SUBSCRIPTIONS	0	130	0	0
5190	OTHER EXPENSE	2,902	(4,184)	5,000	5,000
	TOTAL, M & O	6,645	56	9,750	9,750
5164	FLEET SERVICES	14,460	18,085	18,790	18,790
5172	TELECOMMUNICATIONS	1,275	1,305	2,235	945
5178	NETWORK & SYSTEMS ADMINISTRATION	6,660	5,560	5,665	7,745
5183	INSURANCE	8,865	7,475	7,455	7,905
	TOTAL, INTERNAL SERVICE CHARGES	31,260	32,425	34,145	35,385
	SUBTOTAL, WAREHOUSE	198,577	200,644	229,260	236,735
5901	ALLOCATED IN	37,415	25,120	25,965	27,145
	TOTAL, WAREHOUSE	235,992	225,764	255,225	263,880



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

FLEET SERVICES

This fund was created to account for transactions related to the maintenance, operation, and replacement of the City's vehicles, whereby the City can more accurately determine the full cost of services. Such costs to other departments are billed through charges to user departments in the form of a rental payment for each piece of equipment.

Sources of Funds:

<u>Charges to Departments:</u>	
City Clerk	\$4,505
Risk Management	4,530
Recreation	22,120
Planning	3,125
Code Enforcement	52,465
Building	23,285
Engineering	70,995
Maintenance/Streets	1,038,060
Maintenance/Parks	171,325
Police	1,322,440
Fire	1,290,325
Non-Departmental	25,490
CDBG Administration	2,070
ASES	9,870
Water	765,440
Canal	90,150
Lakes	183,055
Wastewater	762,865
Recycled Water	8,565
Environmental Programs	42,620
Recycling and Waste Reduction	3,575
Building Maintenance	66,870
Warehouse	18,790
Network & Systems Administration	4,905
TOTAL, Charges to Departments	5,987,440
Accident Recovery	124,270
Interest	100,000
TOTAL, Sources	\$6,211,710

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,268,455
Maintenance and Operations	2,194,040
Capital Outlay	2,379,720
Internal Service Charges	157,175
Allocations	19,750
TOTAL, Operating Budget	6,019,140
Lease Payment Principal	179,870
Add to Fund Balance	12,700
TOTAL, Uses	\$6,211,710

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FLEET SERVICES



DESCRIPTION

The Fleet Services Internal Service Fund was created to account for transactions related to the maintenance, operations, fueling, replacement, and disposal of City vehicles, whereby the City can more accurately determine the full operational costs of services. Such costs to other departments are billed through charges to each affected department in the form of a rental payment for each piece of equipment. Funds are collected on an annual basis through each affected department's operating budget and deposited into the Fleet Fund. The Fleet Fund also accumulates reserves for future

vehicle and equipment purchases on a predetermined replacement schedule.

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

Capital - The Fleet Services Department maintains more than 650 pieces of equipment and vehicles along with an additional 150 pieces of small equipment. This includes fire apparatus, police vehicles, sewer combination trucks, heavy equipment, street sweepers, mowers, motorcycles, sedans, and trucks to chainsaws, weed whips, generators, pumps, and small engines.

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

DEPARTMENT PRIORITIES

- Provide a safe and reliable fleet of vehicles and equipment through a good preventive maintenance and repair services program

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Provide a constant, reliable supply of gasoline and diesel fuel at a competitive price for the City's fleet
- Specify, acquire and outfit new vehicles for the City's fleet and dispose of vehicles designated for replacement
- Continue purchasing fuel efficient vehicles in an effort to coincide with the City's current and future Climate Action Plan.

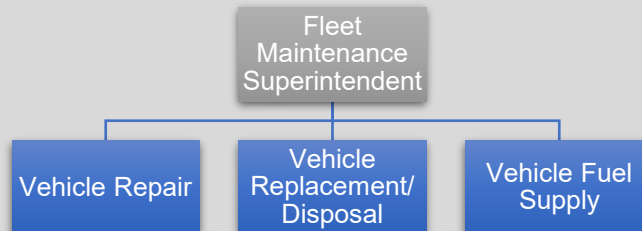
MAJOR BUDGET IMPACTS

- Increase in PERS costs, offset by decrease in salaries due to turnover and decrease in workers compensation charges
- Increase in M & O due for Assetworks software and for fuel tank maintenance due to increased inspections/maintenance required in the City's SPCC plan for fuel pumps at the Yard and Fire Station¹
- Increase in capital outlay is due to increase in projected amount of vehicles needing to be replaced compared to the prior year. A significant amount of scheduled vehicle replacements have been deferred out to future years.
- Decrease in internal service charges, primarily building maintenance charges
- Increase in allocations in from the Streets department

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

FLEET SERVICES

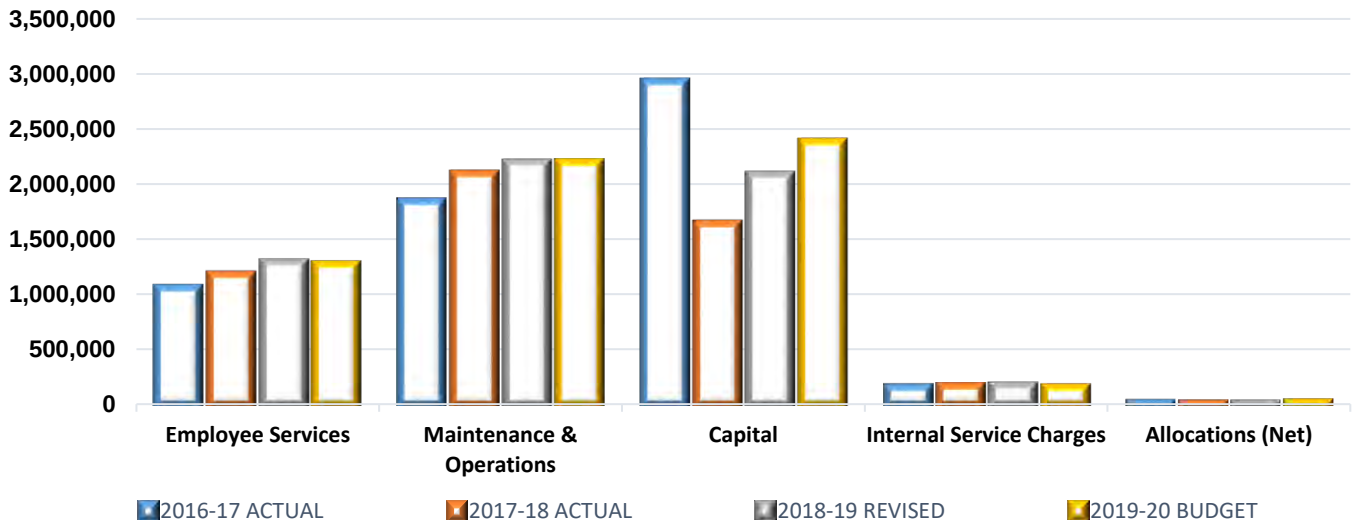
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	12.0	12.0	12.0	12.0
Temporary Part-Time (FTE)	0.7	1.4	0.0	0.0
Department Total	12.7	13.4	12.0	12.0
BUDGET:				
Employee Services	1,053,450	1,180,680	1,284,475	1,268,455
Maintenance & Operations	1,837,294	2,089,519	2,187,625	2,194,040
Capital Outlay	2,922,598	1,638,485	2,077,000	2,379,720
Internal Service Charges	155,835	168,945	170,695	157,175
Allocations (Net)	15,175	12,100	9,250	19,750
Total Budget	5,984,351	5,089,729	5,729,045	6,019,140

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
653-715	FLEET SERVICES				
5001	REGULAR FULL-TIME	631,342	676,548	750,835	733,630
5004	TEMPORARY PART-TIME	24,006	52,506	0	0
5020	OVERTIME	18,820	28,945	30,900	30,900
5025	OTHER EMPLOYEE OVERHEAD	28,335	28,820	29,615	29,670
5026	PERS-NORMAL COST	187,534	67,789	73,815	71,425
5029	PERS-UNFUNDED LIABILITY	0	161,165	189,950	208,005
5027	MEDICAL	102,603	103,020	139,290	140,525
5028	WORKERS' COMPENSATION	53,285	56,635	59,825	44,235
5030	FLEXIBLE BENEFITS	7,525	5,250	10,245	10,065
	TOTAL, EMPLOYEE SERVICES	1,053,450	1,180,680	1,284,475	1,268,455
5101	OFFICE/OPERATING SUPPLIES	159,947	133,140	41,590	41,590
5111	GASOLINE	601,602	739,968	900,000	900,000
5112	OIL AND LUBRICANTS	30,037	29,588	40,000	40,000
5113	OTHER MOTIVE FUELS	188,096	234,941	300,000	300,000
5115	TIRES AND TUBES	145,071	198,807	145,000	145,000
5116	REPAIR PARTS	315,981	372,070	300,000	300,000
5117	OUTSIDE REPAIRS	238,725	205,167	250,000	250,000
5118	MOTIVE REPAIR PARTS	1,187	40	7,500	7,500
5119	ACCIDENT REPAIRS	61,621	59,139	70,000	70,000
5126	MAINTENANCE OF EQUIPMENT	12,546	1,776	5,000	5,000
5128	MAJOR MAINTENANCE	6,075	1,656	10,000	10,000
5131	PROFESSIONAL SERVICES/CONTRACTS	25,549	56,353	61,300	71,800
5160	TRAINING AND MEETINGS	1,419	4,437	5,000	5,000
5162	DUES AND SUBSCRIPTIONS	139	0	140	140
5173	OTHER TELEPHONE	1,304	2,086	1,550	2,500
5182	INTEREST	25,196	20,439	15,545	10,510

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
653-715	FLEET SERVICES				
5190	OTHER EXPENSE	22,800	29,913	35,000	35,000
	TOTAL, M & O	1,837,294	2,089,519	2,187,625	2,194,040
5208	MOTIVE EQUIPMENT	2,922,598	1,638,485	2,077,000	2,379,720
	TOTAL, CAPITAL OUTLAY	2,922,598	1,638,485	2,077,000	2,379,720
5125	BUILDING MAINTENANCE	95,085	111,505	112,500	102,875
5165	DUPLICATING	640	495	880	815
5172	TELECOMMUNICATIONS	1,455	1,490	2,530	1,260
5174	RADIO COMMUNICATIONS	1,755	4,755	2,520	2,510
5178	NETWORK & SYSTEMS ADMINISTRATION	10,660	11,125	11,190	10,325
5183	INSURANCE	46,240	39,575	41,075	39,390
	TOTAL, INTERNAL SERVICE CHARGES	155,835	168,945	170,695	157,175
	SUBTOTAL, FLEET SERVICES	5,969,176	5,077,629	5,719,795	5,999,390
5901	ALLOCATED IN	15,175	12,100	9,250	19,750
	TOTAL, FLEET SERVICES	5,984,351	5,089,729	5,729,045	6,019,140

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

DUPLICATING

This department was created to account for transactions related to the provision of duplicating and printing services. Funding is provided through charges to departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$4,635
City Manager	1,135
City Attorney	10,425
City Clerk	4,120
Finance	23,980
Human Resources	12,390
Risk Management	1,465
Information Systems	1,870
Recreation	14,800
Library	24,435
Older Adult Services	11,590
Communications	2,950
Planning	12,765
Code Enforcement	5,915
Building	5,700
Engineering	11,485
Maintenance/Streets	19,210
Police	65,415
Fire & Emergency Management	12,020
Non-Departmental - Escondido University & Education Compact	2,650
ASES	23,365
CDBG Administration	1,170
Housing	1,315
Water/Lakes	13,660
Wastewater/Environmental Programs	13,340
Building Maintenance	105
Fleet Services	815
Network & Systems Administration	80
Benefits Administration	2,445
Workers' Compensation	5
TOTAL, Charges to Departments	305,255
Use of Available Fund Balance	2,560
TOTAL, Sources	\$307,815

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$85,610
Maintenance and Operations	187,500
Internal Service Charges	19,705
Allocations	15,000
TOTAL, Uses	\$307,815

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DUPLICATING



DESCRIPTION

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

other departments based on actual usage.

Funding is provided through charges to

DEPARTMENT PRIORITIES

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

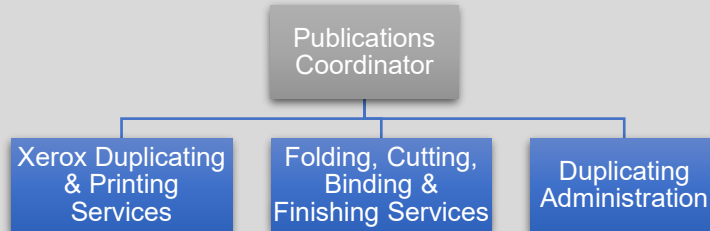
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased medical costs
- Decrease in M & O primarily due to lower contract costs for multi-function devices through the City's partnerships with Kyocera and Xerox.
- Increase in internal service charges, primarily building maintenance
- \$38,000 decrease in duplicating charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DUPLICATING

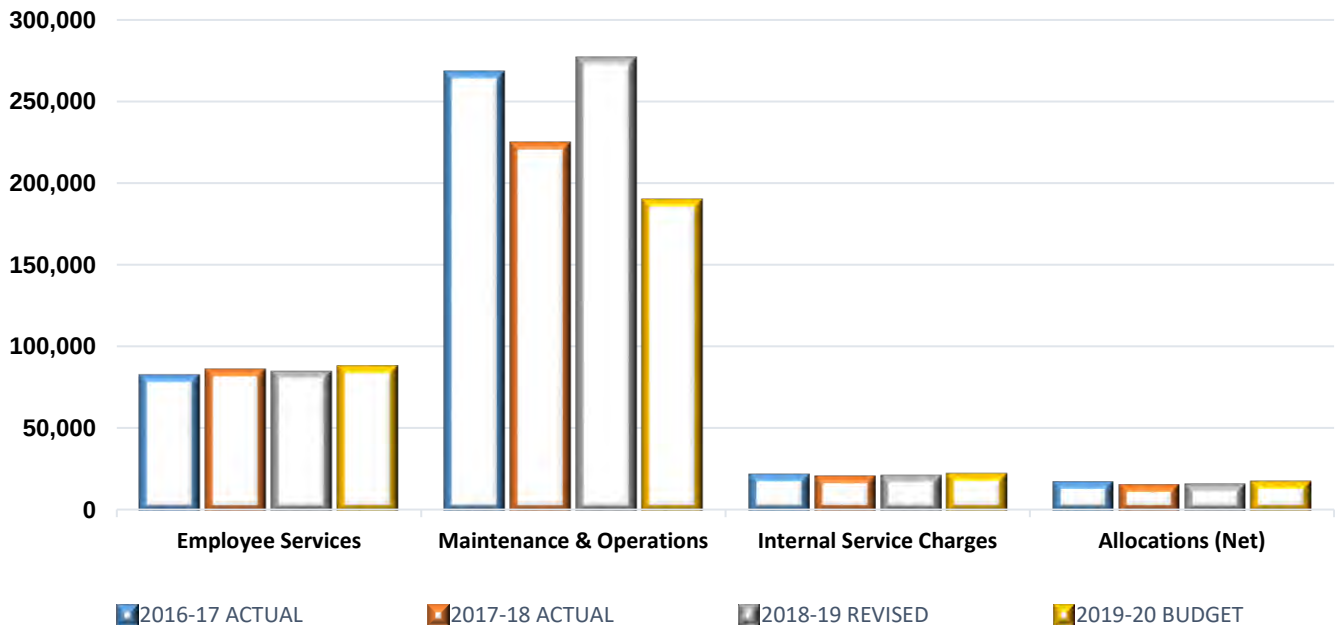
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	80,579	84,030	82,725	85,610
Maintenance & Operations	266,095	222,735	275,000	187,500
Internal Service Charges	19,480	18,295	18,680	19,705
Allocations (Net)	14,690	13,030	13,300	15,000
Total Budget	380,844	338,090	389,705	307,815

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
654-770	DUPLICATING				
5001	REGULAR FULL-TIME	49,796	52,066	48,405	48,405
5025	OTHER EMPLOYEE OVERHEAD	2,006	2,033	1,980	2,025
5026	PERS-NORMAL COST	14,589	4,946	5,090	5,460
5029	PERS-UNFUNDED LIABILITY	0	10,700	12,270	12,270
5027	MEDICAL	10,796	10,856	11,635	13,750
5028	WORKERS' COMPENSATION	290	283	210	565
5030	FLEXIBLE BENEFITS	3,103	3,145	3,135	3,135
	TOTAL, EMPLOYEE SERVICES	80,579	84,030	82,725	85,610
5101	OFFICE/OPERATING SUPPLIES	19,576	21,742	25,000	25,000
5126	MAINTENANCE OF EQUIPMENT	2,411	722	4,000	4,000
5131	PROFESSIONAL SERVICES/CONTRACTS	244,123	200,271	246,000	158,500
5166	OTHER DUPLICATING	(15)	0	0	0
	TOTAL, M & O	266,095	222,735	275,000	187,500
5125	BUILDING MAINTENANCE	12,555	11,690	12,365	14,235
5172	TELECOMMUNICATIONS	975	970	1,010	425
5178	NETWORK & SYSTEMS ADMINISTRATION	2,665	2,780	2,795	2,580
5183	INSURANCE	3,285	2,855	2,510	2,465
	TOTAL, INTERNAL SERVICE CHARGES	19,480	18,295	18,680	19,705
	SUBTOTAL, DUPLICATING	366,154	325,060	376,405	292,815
5901	ALLOCATED IN	14,690	13,030	13,300	15,000
	TOTAL, DUPLICATING	380,844	338,090	389,705	307,815

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

TELECOMMUNICATIONS

This department was created to account for transactions related to the provision of telecommunications services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

Charges to Departments:

City Council	\$1,705
City Manager	1,495
City Attorney	2,985
City Clerk	4,305
City Treasurer	215
Finance	7,250
Human Resources	1,705
Risk Management	1,010
Information Systems	4,035
Recreation	16,135
Library	26,675
Older Adult Services/Sr. Nutrition	13,445
Communications/Video Services	1,065
Planning	4,265
Code Enforcement	4,050
Building	2,345
Engineering	77,740
Maintenance/Streets	11,760
Radio Communications	2,840
Police	128,615
Fire	95,935
Center for the Arts	41,860
ASES	1,280
CDBG	1,065
Successor Agency-Housing	640
Water/Lakes	38,550
Wastewater	40,705
Building Maintenance	955
Warehouse	945
Fleet Services	1,260
Duplicating	425
Network & Systems Administration	3,670
Workers' Compensation/Benefits Administration	855
Education COMPACT	3,800
Credit Union	2,560
TOTAL, Charges to Departments	548,145
Use of Available Fund Balance	51,275
TOTAL, Sources	\$599,420

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$98,120
Maintenance and Operations	468,905
Internal Service Charges	6,395
Allocations	26,000
TOTAL, Uses	\$599,420

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

TELECOMMUNICATIONS



DESCRIPTION

The Telecommunications division of Information Systems manages the City's unified communication and collaboration services which include voice and data communications for City Hall and 24 remote locations. Telecommunications manages over 1200 phones including both analog and voice over IP (VoIP) models. This division also manages all the billing for telephony and data services for all City sites.

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

DEPARTMENT PRIORITIES

- Consolidate the multiple different aging phone systems deployed Citywide to a single system with current collaboration technologies for improved efficiencies, reliability, lower cost of ownership, ease of management and rebalances staffing requirement
- Support and maintain approximately 1200 telephones (legacy and VoIP) Citywide. This includes troubleshooting problems, provisioning new services, and recommending and purchasing hardware and software to achieve user satisfaction and provide new telephony features
- Identify and monitor existing and new telecommunications service options, and providers to ensure competitive costs for voice and data services. When possible, reduce or combine services to reduce recurring service charges
- Identify where new technologies will lower costs while improving services and offering efficiencies

MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increased PERS costs
- Decrease in M & O primarily due to use of new technologies and services
- Use of \$51,000 in available fund balance

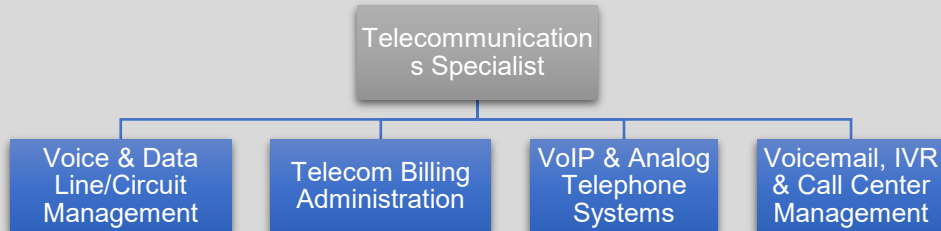
**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- \$83,000 decrease in telecommunication charges to the General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

TELECOMMUNICATIONS

ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	88,560	95,925	95,220	98,120
Maintenance & Operations	462,987	506,799	476,170	468,905
Internal Service Charges	7,930	6,365	7,030	6,395
Allocations (Net)	25,995	22,500	23,000	26,000
Total Budget	585,471	631,589	601,420	599,420

LINE ITEM DETAIL



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
654-771	TELECOMMUNICATIONS				
5001	REGULAR FULL-TIME	56,967	59,732	56,135	56,135
5020	OVERTIME	3,778	6,524	7,160	7,160
5025	OTHER EMPLOYEE OVERHEAD	2,056	2,300	2,210	2,260
5026	PERS-NORMAL COST	16,659	5,736	5,905	6,335
5029	PERS-UNFUNDED LIABILITY	0	12,410	14,225	15,945
5027	MEDICAL	5,374	5,428	5,820	6,105
5028	WORKERS' COMPENSATION	334	341	320	735
5030	FLEXIBLE BENEFITS	3,391	3,455	3,445	3,445
	TOTAL, EMPLOYEE SERVICES	88,560	95,925	95,220	98,120
5101	OFFICE/OPERATING SUPPLIES	965	268	1,000	1,000
5126	MAINTENANCE OF EQUIPMENT	62,862	88,176	88,760	71,000
5131	PROFESSIONAL SERVICES	374	0	0	16,400
5160	TRAINING & MEETINGS	119	0	0	0
5173	OTHER TELEPHONE	368,847	368,887	366,410	335,505
5194	MINOR OFFICE EQUIPMENT	29,819	49,469	20,000	45,000
	TOTAL, M & O	462,987	506,799	476,170	468,905
5178	NETWORK & SYSTEMS ADMINISTRATION	5,250	4,095	4,125	3,875
5183	INSURANCE	2,680	2,270	2,905	2,520
	TOTAL, INTERNAL SERVICE CHARGES	7,930	6,365	7,030	6,395
	SUBTOTAL, TELECOMMUNICATIONS	559,476	609,089	578,420	573,420
5901	ALLOCATED IN	25,995	22,500	23,000	26,000
	TOTAL, TELECOMMUNICATIONS	585,471	631,589	601,420	599,420



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

MAIL SERVICES

This department was created to account for transactions related to the provision of mailing services. Funding is provided through charges to other departments based on actual usage.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$135
City Manager	195
City Attorney	6,395
City Clerk	9,310
Finance	61,840
Human Resources	510
Risk Management	630
Information Systems/Administration	110
Recreation	1,740
Library	4,375
Older Adult Services	255
Communications	1,085
Planning	11,180
Code Enforcement	46,290
Building	3,135
Engineering	1,530
Maintenance/Streets	5,430
Police	21,745
Fire	12,325
CDBG Administration	1,550
Housing	6,215
Water	4,605
Lakes	30
Wastewater	1,360
Workers' Compensation	180
Benefits Administration	11,075
TOTAL, Charges to Departments	213,230
Use of Available Fund Balance	2,615
TOTAL, Sources	\$215,845

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$87,580
Maintenance and Operations	110,570
Internal Service Charges	2,695
Allocations	15,000
TOTAL, Uses	\$215,845

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAIL SERVICES



DESCRIPTION

The Mail 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 services for all departments except Police and Fire.

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

DEPARTMENT PRIORITIES

- Continue to provide mail distribution and postmarking services for all City departments
- Provide customer service, monitor usage reports and prepare monthly billing spreadsheets for over 300 cellular phone users
- Oversee and monitor off-site courier to ensure daily delivery deadlines are met
- Continue to review Mail Services procedures for possible cost saving and efficiencies

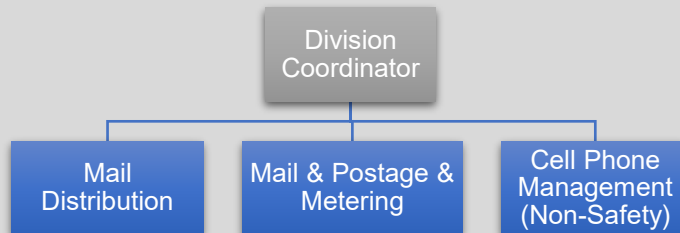
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in salary and PERS costs
- Decrease in M & O is due to decrease in postage as a result of technologies that have been put in place to reduce postal services
- \$20,000 increase in mail charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

MAIL SERVICES

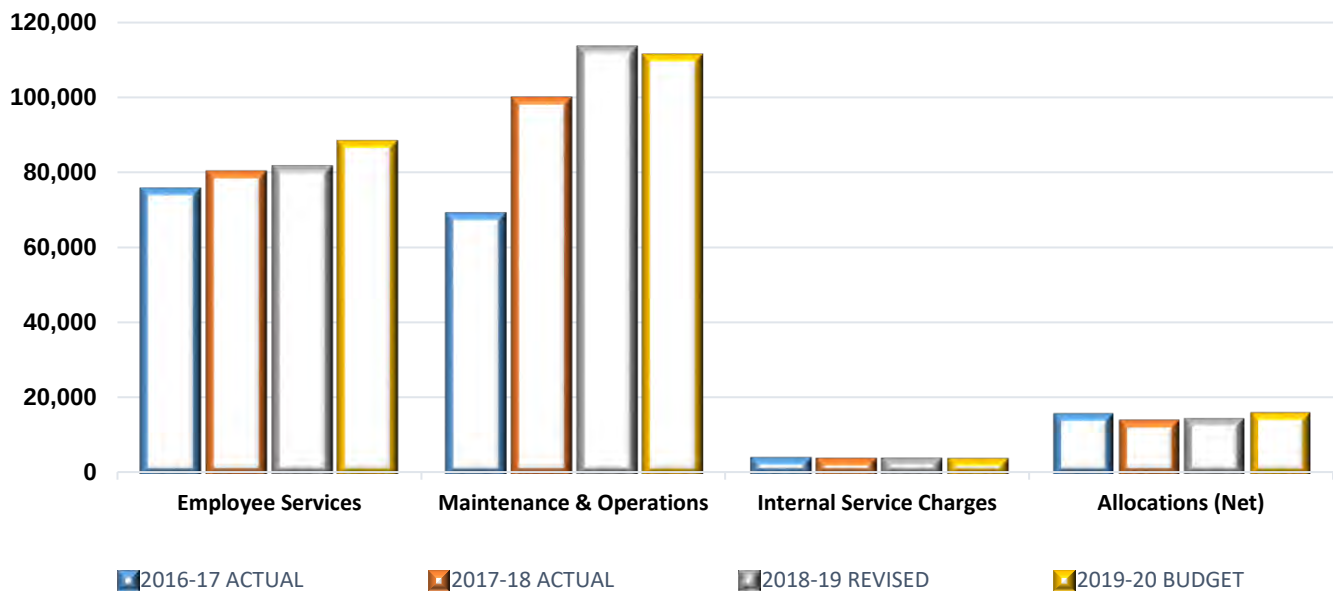
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	74,561	79,392	80,670	87,580
Maintenance & Operations	68,086	98,911	112,505	110,570
Internal Service Charges	2,980	2,825	2,820	2,695
Allocations (Net)	14,690	13,030	13,300	15,000
Total Budget	160,317	194,158	209,295	215,845

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
654-772	MAIL SERVICES				
5001	REGULAR FULL-TIME	41,747	44,676	44,640	46,900
5020	OVERTIME	0	723	0	0
5025	OTHER EMPLOYEE OVERHEAD	1,863	1,942	1,920	2,005
5026	PERS-NORMAL COST	12,584	4,341	4,695	5,290
5029	PERS-UNFUNDED LIABILITY	0	9,225	10,580	13,320
5027	MEDICAL	15,239	15,324	15,660	16,440
5028	WORKERS' COMPENSATION	250	254	190	550
5030	FLEXIBLE BENEFITS	2,878	2,907	2,985	3,075
	TOTAL, EMPLOYEE SERVICES	74,561	79,392	80,670	87,580
5101	OPERATING SUPPLIES	36,634	61,943	71,200	68,600
5131	PROFESSIONAL SERVICES/CONTRACTS	29,381	36,137	40,600	41,250
5173	OTHER TELEPHONE	2,071	831	705	720
	TOTAL, M & O	68,086	98,911	112,505	110,570
5178	NETWORK & SYSTEMS ADMINISTRATION	1,335	1,395	1,405	1,290
5183	INSURANCE	1,645	1,430	1,415	1,405
	TOTAL, INTERNAL SERVICE CHARGES	2,980	2,825	2,820	2,695
	SUBTOTAL, MAIL SERVICES	145,627	181,128	195,995	200,845
5901	ALLOCATED IN	14,690	13,030	13,300	15,000
	TOTAL, MAIL SERVICES	160,317	194,158	209,295	215,845

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

NETWORK & SYSTEMS ADMINISTRATION

This fund was created to account for financial activity related to Network & Systems Administration services, licensing and hardware. Funding is provided through charges to other departments based on workstation inventory.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$6,455
City Manager	14,195
City Attorney	19,360
City Clerk	15,485
City Treasurer	1,290
Finance	49,045
Human Resources/Risk Management	24,525
Information Systems	27,105
Recreation	40,010
Library	174,105
Older Adult Services/Sr. Nutrition	10,320
Communications/Video Services	7,745
Planning	29,685
Code Enforcement	38,720
Building	15,485
Engineering	52,915
Maintenance/Streets	45,170
Maintenance/Parks	5,165
Police	524,845
Fire/Emergency Management	157,075
Center for the Arts	73,565
Non-Departmental	20,650
ASES	9,030
CDBG Administration	5,165
Successor Agency-Housing	3,875
Water/Canal/Lakes	135,225
Wastewater/Recycled Water/Environmental Programs	162,320
Recycling and Waste Reduction	5,165
Building Maintenance	15,485
Warehouse	7,745
Fleet Services	10,325
Duplicating	2,580
Telecommunications	3,875
Mail Services	1,290
Workers' Compensation/Benefits Administration	5,110
Credit Union	14,195
Escondido Education Compact	2,200
TOTAL, Charges to Departments	1,736,500
Use of Available Fund Balance	158,065
TOTAL, Sources	\$1,894,565

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$1,299,865
Maintenance and Operations	571,595
Internal Service Charges	23,105
TOTAL, Uses	\$1,894,565

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

Network and Systems Administration



DESCRIPTION

The Network and Systems Administration division of Information Systems engineers, maintains, and supports: network infrastructure for LAN and WAN connectivity over wired and wireless hardware; network security; VoIP networks; server farms; managed desktop computers and enterprise software; a fleet of mobile laptops and tablets; file, print and email services; security camera system that supports the City Hall campus and multiple other remote sites; data backup and recovery services; and the Escondido downtown wireless network.

Staff consists of network engineers and technicians including staff that service internal Help Desk calls and 24/7 on-call support.

The primary goal of our division is to support the business technology services of City staff so they can better serve our community. This division utilizes a centralized Help Desk system to track, prioritize, and solve network, application, and hardware related problems.

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

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

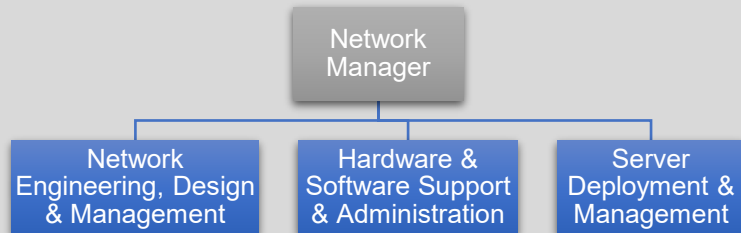
MAJOR BUDGET IMPACTS

- Increase in employee services primarily due to increase in PERS costs
- Slight increase in M & O due to increase for five year internet firewall maintenance that is due & for library security camera. These increases are offset by a decrease in desktop and server replacements that are due.
- \$158,000 use of available fund balance
- \$19,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

NETWORK & SYSTEMS ADMINISTRATION

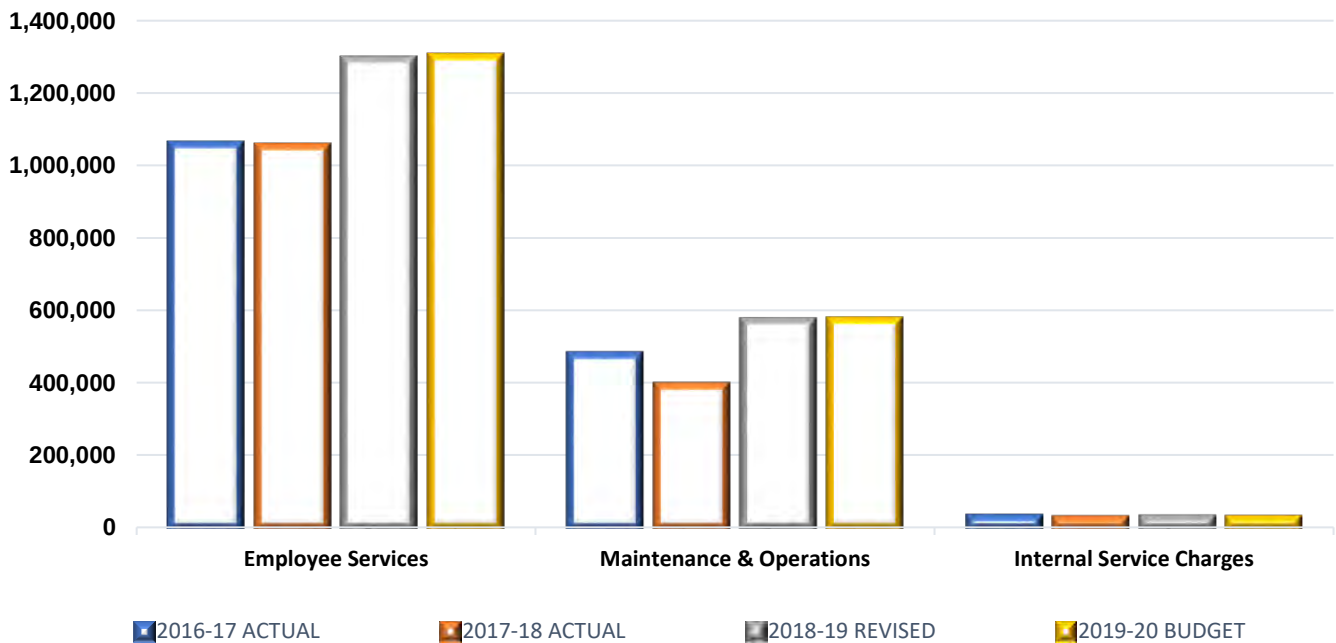
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	11.0	11.0	12.0	12.0
BUDGET:				
Employee Services	1,055,983	1,050,425	1,289,270	1,299,865
Maintenance & Operations	477,355	391,565	569,595	571,595
Internal Service Charges	27,175	22,500	24,055	23,105
Total Budget	1,560,513	1,464,491	1,882,920	1,894,565

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
657-033	NETWORK & SYSTEMS ADMINISTRATION				
5001	REGULAR FULL-TIME	685,439	648,507	791,420	779,170
5020	OVERTIME	23,981	24,248	24,090	24,090
5025	OTHER EMPLOYEE OVERHEAD	29,095	26,032	29,495	30,050
5026	PERS-NORMAL COST	197,639	62,742	82,390	86,985
5029	PERS-UNFUNDED LIABILITY	0	155,590	180,695	218,970
5027	MEDICAL	77,275	93,474	132,460	137,160
5028	WORKERS' COMPENSATION	4,078	3,680	3,670	9,400
5030	FLEXIBLE BENEFITS	38,477	36,154	45,050	14,040
	TOTAL, EMPLOYEE SERVICES	1,055,983	1,050,425	1,289,270	1,299,865
5101	OFFICE/OPERATING SUPPLIES	15,087	18,189	18,495	18,495
5126	MAINTENANCE OF EQUIPMENT	6,979	7,461	6,200	6,200
5131	PROFESSIONAL SERVICES/CONTRACTS	38,381	14,996	32,700	32,700
5160	TRAINING & MEETINGS	0	119	0	0
5161	MILEAGE	23	9	500	500
5173	OTHER TELEPHONE	8,819	9,844	8,200	8,200
5193	SOFTWARE	266,871	250,757	281,500	300,500
5194	MINOR OFFICE EQUIPMENT	141,195	90,191	222,000	205,000
	TOTAL, M & O	477,355	391,565	569,595	571,595
5164	FLEET SERVICES	3,280	4,050	3,735	4,905
5165	DUPLICATING	3,655	180	1,235	80
5172	TELECOMMUNICATIONS	4,875	5,415	5,650	3,670
5183	INSURANCE	15,365	12,855	13,435	14,450
	TOTAL, INTERNAL SERVICE CHARGES	27,175	22,500	24,055	23,105
	TOTAL, NETWORK & SYSTEMS ADMINISTRATION	1,560,513	1,464,491	1,882,920	1,894,565



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

WORKERS' COMPENSATION INSURANCE

The Workers' Compensation fund was created to account for the City's self-insurance provision of Workers' Compensation Insurance. Funding is provided through charges to departments based on payroll expenses.

Sources of Funds:

Charges to Departments	\$4,563,600
Interest	115,000
Use of Available Fund Balance	11,140
TOTAL, Sources	<u><u>\$4,689,740</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$124,945
Maintenance and Operations	4,219,650
Internal Service Charges	17,110
Allocations	328,035
TOTAL, Operating Budget	<u><u>\$4,689,740</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

WORKERS' COMPENSATION INSURANCE



DESCRIPTION

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

based on payroll expenses.

The City is self-insured for workers' compensation claims up to \$500,000 per occurrence. Excess Workers' Compensation coverage is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The Excess Workers' Compensation coverage includes reimbursement for payments above the City's self-insured retention that the City is required to make under workers' compensation law.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance and training to all employees and departments for on-the-job injuries
- Coordinate, monitor and act as a liaison for the City's self insured plan requirements with contracted Third Party Administrator, medical providers, investigators, outside attorneys and other vendors
- Assist the City Attorney's office in monitoring all litigated Workers' Compensation claims, including monitoring and attending hearings, settlement conferences and trials
- Provide analysis and recommendations for claim settlements and safety retirements to City staff as well as City Council

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Facilitate the City's Return-to-Work Program for occupational injuries and illnesses with employees as well as departments

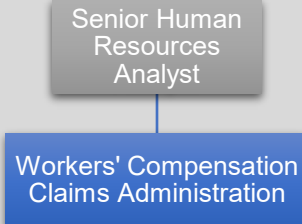
MAJOR BUDGET IMPACTS

- Increase in employee services is primarily due to increased PERS costs
- Increase in M & O for increases in fraud and excess insurance and professional service contracts, offset by decrease in medical services costs
- Increase in allocations in from the City Attorney and Human Resources departments
- Currently fund balance is less than the actuarially recommended levels. Due to budgetary constraints, this department was unable to add to fund balance.
- \$695,000 increase in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

WORKERS' COMPENSATION INSURANCE

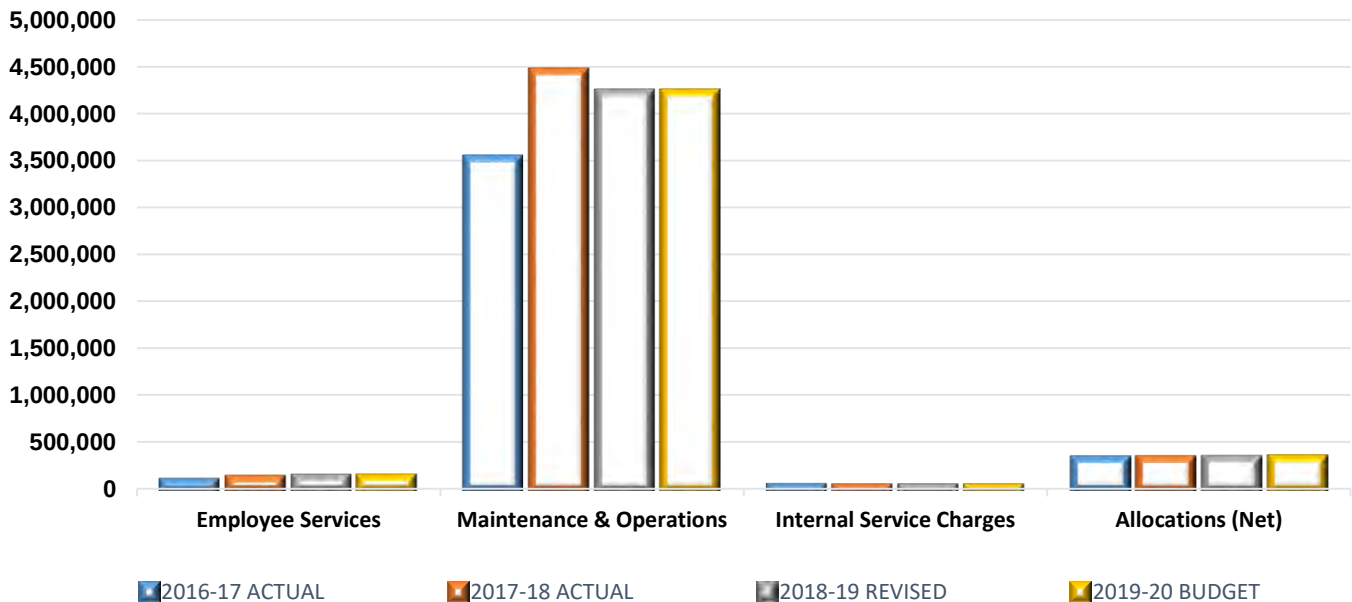
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	1.0	1.0	1.0	1.0
BUDGET:				
Employee Services	75,171	110,528	120,815	124,945
Maintenance & Operations	3,514,717	4,444,174	4,219,650	4,219,650
Internal Service Charges	21,535	18,300	17,535	17,110
Allocations (Net)	313,620	319,890	320,600	328,035
Total Budget	3,925,044	4,892,892	4,678,600	4,689,740

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
690-721	WORKERS' COMPENSATION INSURANCE				
5001	REGULAR FULL-TIME	41,139	66,053	72,400	72,400
5025	OTHER EMPLOYEE OVERHEAD	1,887	2,258	2,380	2,430
5026	PERS-NORMAL COST	12,386	6,374	7,620	8,170
5029	PERS-UNFUNDED LIABILITY	0	16,000	18,350	20,565
5027	MEDICAL	15,239	15,324	15,660	16,440
5028	WORKERS' COMPENSATION	413	410	310	845
5030	FLEXIBLE BENEFITS	4,108	4,108	4,095	4,095
	TOTAL, EMPLOYEE SERVICES	75,171	110,528	120,815	124,945
5101	OFFICE/OPERATING SUPPLIES	904	1,287	750	750
5129	BENEFITS PAID	1,544,256	2,190,673	1,018,000	1,018,000
5130	MEDICAL SERVICES	960,785	1,075,848	1,700,000	1,630,000
5131	PROFESSIONAL SERVICES/CONTRACTS	271,321	349,135	485,000	485,000
5133	LEGAL COUNSEL	119,864	145,009	140,000	140,000
5160	TRAINING AND MEETINGS	645	3,900	3,500	3,500
5161	MILEAGE REIMBURSEMENT	85	0	500	500
5162	DUES AND SUBSCRIPTIONS	122	432	350	350
5167	ADVERTISING AND PRINTING	0	0	100	100
5169	OTHER INSURANCE	615,911	677,290	870,000	940,000
5173	OTHER TELEPHONE	824	600	1,450	1,450
	TOTAL, M & O	3,514,717	4,444,174	4,219,650	4,219,650
5165	DUPLICATING	715	600	85	5
5172	TELECOMMUNICATIONS	335	325	320	215
5175	MAIL SERVICES	325	160	110	180
5178	NETWORK & SYSTEMS ADMINISTRATION	2,575	2,675	2,725	2,580

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail**

		<u>2016-17 ACTUAL</u>	<u>2017-18 ACTUAL</u>	<u>2018-19 REVISED</u>	<u>2019-20 BUDGET</u>
690-721	WORKERS' COMPENSATION INSURANCE				
5183	INSURANCE	17,585	14,540	14,295	14,130
	TOTAL, INTERNAL SERVICE CHARGES	21,535	18,300	17,535	17,110
	SUBTOTAL, WORKERS' COMPENSATION INSURANCE	3,611,424	4,573,002	4,358,000	4,361,705
5901	ALLOCATED IN	313,620	319,890	320,600	328,035
	TOTAL, WORKERS' COMPENSATION INSURANCE	3,925,044	4,892,892	4,678,600	4,689,740

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

GENERAL LIABILITY INSURANCE

This fund was created to account for transactions related to the City's self-insurance provision of general liability insurance. Funding is provided through charges to departments based on future risk evaluation, prior claims experience, and other factors.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$2,930
City Manager	5,245
City Attorney	5,695
City Clerk	5,495
City Treasurer	1,930
Finance	15,940
Human Resources	4,770
Information Systems	9,980
Recreation	26,780
Library	6,635
Older Adult Services/Senior Nutrition	5,935
Communications/Video Services	3,810
Planning	13,840
Code Enforcement	19,110
Building	19,260
Engineering	34,715
Maintenance/Streets	177,210
Maintenance/Parks	42,320
Police	481,860
Fire/Emergency Management	148,855
Non-Departmental	147,540
ASES	26,915
CDBG Administration	6,500
Landscape Maintenance District	3,435
Successor Agency-Housing	8,365
Successor Agency - Redevelopment	3,505
Mobilehome Park Management	735
HOME	250
Water/Canal/Lakes	423,630
Wastewater/Recycled Water/Environmental Programs	244,860
Recycling and Waste Reduction	3,550
Internal Service Funds	157,360
TOTAL, Charges to Departments	2,058,960
Interest	95,000
Use of Available Fund Balance	1,256,205
TOTAL, Sources	<u><u>\$3,410,165</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$1,940,300
Allocations	1,469,865
TOTAL, Uses	<u><u>\$3,410,165</u></u>

GENERAL LIABILITY INSURANCE



DESCRIPTION

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

principles of exposure liability such as size of budget, number of employees and number of vehicles for each department.

The City is self-insured for liability claims up to \$500,000 per occurrence. Excess liability coverage with a limit of \$50M is purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA). The excess liability coverage provides coverage for third party claims for bodily and personal injury, property damage, public officials errors and omissions, employment practices liability as well as automobile liability.

DEPARTMENT PRIORITIES

- Continue to reduce the frequency, severity and unpredictability of accidental losses
- Apply exposure avoidance, loss prevention, loss reduction and contractual transfer measures to liability losses to reduce City operating costs and increase operating efficiency
- Develop, coordinate and implement employee training programs and procedures to prevent and reduce potential liability losses
- Continue to maintain the General Liability fund balance at the actuarially recommended funding level

MAJOR BUDGET IMPACTS

- Increase in general liability insurance premium and crime liability premium

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Increase in allocations in, primarily from the City Attorney's department
- \$1,256,000 use of available fund balance
- \$457,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

GENERAL LIABILITY INSURANCE

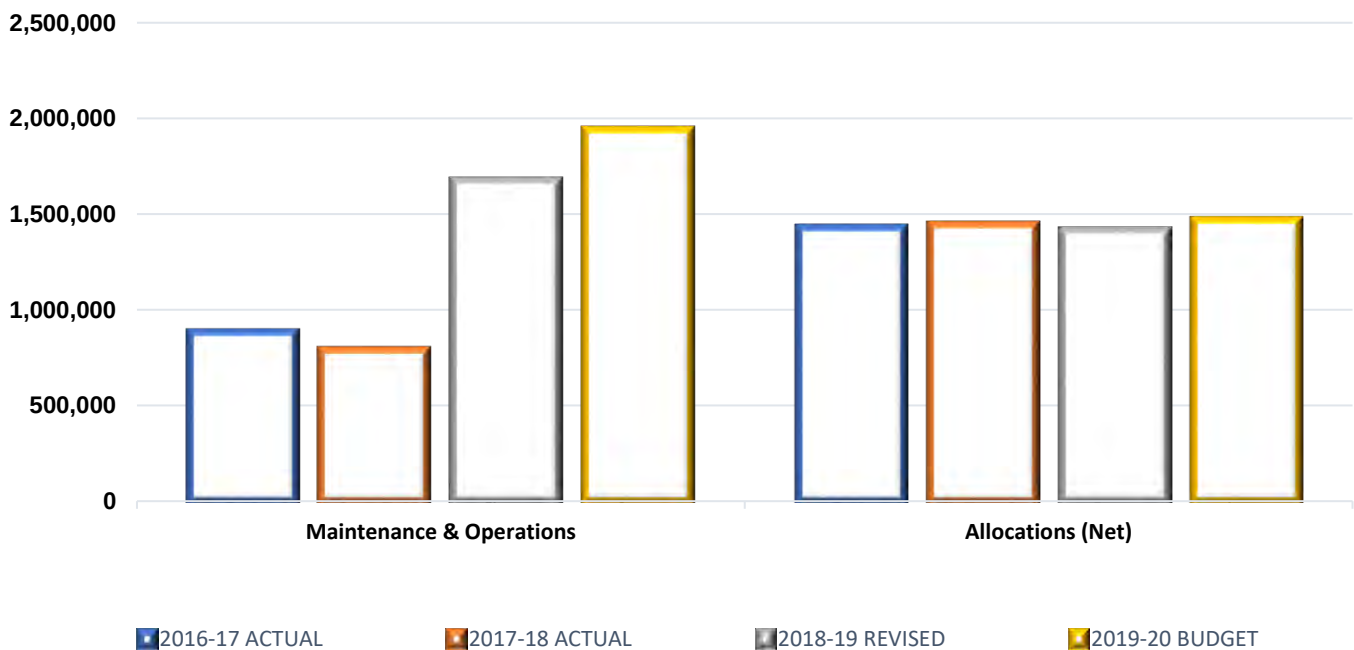
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	881,986	787,925	1,670,300	1,940,300
Allocations (Net)	<u>1,424,710</u>	<u>1,440,140</u>	<u>1,412,265</u>	<u>1,469,865</u>
Total Budget	2,306,696	2,228,065	3,082,565	3,410,165

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
691-722	GENERAL LIABILITY INSURANCE				
5103	TRIAL SUPPLIES	289	1,595	1,500	1,500
5131	PROFESSIONAL SERVICES/CONTRACTS	136,711	94,346	123,600	123,600
5133	LEGAL COUNSEL	480,688	10,988	200,000	200,000
5134	INVESTIGATIONS	8,041	3,501	5,000	5,000
5135	RESEARCH	6,651	6,369	9,000	9,000
5140	EXPERT WITNESS	47,886	10,163	100,000	100,000
5142	DEPOSITIONS	23,605	17,846	40,000	40,000
5143	COURIER SERVICES	32,055	3,888	5,000	5,000
5147	COURT FEES	1,897	5,991	5,000	5,000
5149	PREVENTION	0	0	15,000	15,000
5151	LIABILITY CLAIMS EXPENSES	(268,800)	(933,803)	100,000	100,000
5153	SETTLEMENTS	93,459	861,768	200,000	200,000
5154	JUDGMENTS	8,435	5,545	50,000	50,000
5160	TRAINING AND MEETINGS	513	241	4,000	4,000
5166	OTHER DUPLICATING	13,930	12,030	8,000	8,000
5169	OTHER INSURANCE	296,626	687,460	804,200	1,074,200
	TOTAL, M & O	881,986	787,925	1,670,300	1,940,300
	SUBTOTAL, GENERAL LIABILITY INSURANCE	881,986	787,925	1,670,300	1,940,300
5901	ALLOCATED IN	1,424,710	1,440,140	1,412,265	1,469,865
	TOTAL, GENERAL LIABILITY INSURANCE	2,306,696	2,228,065	3,082,565	3,410,165



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

BENEFITS ADMINISTRATION

This fund was created to account for transactions related to the provision of health, life, and other benefits for City employees. Funding is provided through charges to other departments and through payroll deductions from employees.

Sources of Funds:

Charges to Departments	\$494,830
Employee Contributions	1,284,200
Retiree Premiums	900,000
COBRA Premiums	85,000
City Paid Premiums	7,949,100
TOTAL, Charges to Departments and Premiums	10,713,130
Insurance Rebate	48,000
Use of Available Fund Balance	131,135
TOTAL, Sources	<u><u>\$10,892,265</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Employee Services	\$343,275
Maintenance and Operations	10,420,250
Internal Service Charges	48,345
Allocations	80,395
TOTAL, Uses	<u><u>\$10,892,265</u></u>

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

BENEFITS ADMINISTRATION



DESCRIPTION

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

The following benefit programs are available to eligible employees: health, dental and vision coverage; group life (including accidental death &

dismemberment) insurance; voluntary supplemental life insurance; accident, cancer and critical care insurance; flexible benefit plan; employee assistance program; deferred compensation and CalPERS retirement.

Benefits Administration services include, but are not limited to:

- Ensures all programs meet employees' needs and comply with legal requirements
- Act as liaison between benefit providers and employees
- Conduct benefit related seminars, lunch and learns and annual Health and Wellness Expo
- Perform annual open enrollment, which allows employees to change, add or remove coverage

The Benefits Division along with a committee coordinates the City's Wellness Program, "Every Choice Matters". The mission of this initiative is to promote and encourage a culture of wellness. By keeping our workforce healthy, we reduce absenteeism and health care costs.

Benefits Administration funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

- Provide day-to-day customer service assistance to all employees and retirees as it relates to their respective benefit plans
- Provide employee communication materials and coordinate open enrollment, health fairs, retirement, deferred compensation and other relevant employee meetings
- Provide administration for several employee benefit plans and programs

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

- Assist employees with all aspects of medical leaves of absence, family leave requests and coordinate the return to work
- Ensure the City is compliant with all applicable State or Federal laws that are implemented and process all contract amendments for CalPERS and/or PARS Plans
- Provide analysis, research and recommendations of various employee benefit programs and serve on the City's Health Insurance Committee

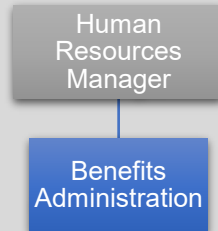
MAJOR BUDGET IMPACTS

- Increase in M & O is primarily due to projected increase in health insurance premiums of 10.7% for calendar year 2020.
- Decrease in internal service charges, primarily duplicating and general liability insurance charges
- \$131,000 use of available fund balance
- \$23,000 increase in the charges to the General Fund

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

BENEFITS ADMINISTRATION

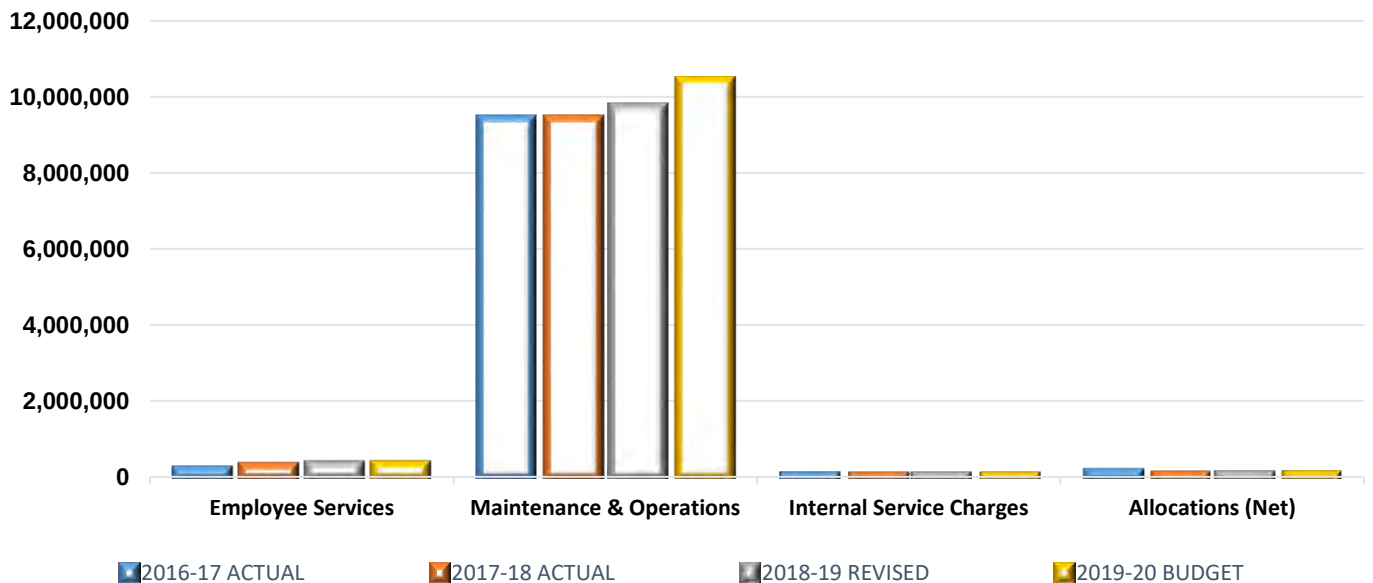
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
STAFFING:				
Regular Full-Time	2.0	3.0	3.0	3.0
Temporary Part-Time (FTE)	0.4	0.4	0.4	0.4
Department Total	2.4	3.4	3.4	3.4
BUDGET:				
Employee Services	210,689	304,158	343,345	343,275
Maintenance & Operations	9,400,721	9,405,975	9,718,775	10,420,250
Internal Service Charges	59,750	46,570	51,060	48,345
Allocations (Net)	140,790	77,020	77,980	80,395
Total Budget	9,811,950	9,833,723	10,191,160	10,892,265

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5001	REGULAR FULL-TIME	139,686	206,562	208,495	201,090
5004	TEMPORARY PART-TIME	0	0	8,000	8,000
5025	OTHER EMPLOYEE OVERHEAD	5,611	7,462	7,760	8,045
5026	PERS-NORMAL COST	41,449	19,969	21,935	22,690
5029	PERS-UNFUNDED LIABILITY	0	30,390	52,840	56,375
5027	MEDICAL	15,239	27,406	31,320	32,880
5028	WORKERS' COMPENSATION	832	1,125	1,055	2,550
5030	FLEXIBLE BENEFITS	7,873	11,245	11,940	11,645
	TOTAL, EMPLOYEE SERVICES	210,689	304,158	343,345	343,275
5101	OFFICE/OPERATING SUPPLIES	2,841	1,340	1,200	1,200
5131	PROFESSIONAL SERVICES/CONTRACTS	79,701	95,712	109,500	109,500
5160	TRAINING & MEETINGS	606	1,235	3,000	3,000
5161	MILEAGE REIMBURSEMENT	161	0	100	100
5162	DUES AND SUBSCRIPTIONS	2,000	1,960	1,975	1,975
5169	OTHER INSURANCE	9,276,906	9,249,984	9,514,500	10,218,300
5184	TUITION	14,175	32,256	60,500	60,500
5193	SOFTWARE	22,804	23,488	25,675	25,675
5194	MINOR OFFICE EQUIPMENT	1,527	0	2,325	0
	TOTAL, M & O	9,400,721	9,405,975	9,718,775	10,420,250
5165	DUPLICATING	7,305	4,110	4,400	2,445
5172	TELECOMMUNICATIONS	985	970	1,010	640
5175	MAIL SERVICES	9,105	5,660	7,880	11,075
5178	NETWORK & SYSTEMS ADMINISTRATION	2,575	2,675	2,725	2,530

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
692-723	BENEFITS ADMINISTRATION				
5183	INSURANCE	39,780	33,155	35,045	31,655
	TOTAL, INTERNAL SERVICE CHARGES	59,750	46,570	51,060	48,345
	SUBTOTAL, BENEFITS ADMINISTRATION	9,671,160	9,756,704	10,113,180	10,811,870
5901	ALLOCATED IN	140,790	77,020	77,980	80,395
	TOTAL, BENEFITS ADMINISTRATION	9,811,950	9,833,723	10,191,160	10,892,265

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses

PROPERTY INSURANCE

This fund was created to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments.

Sources of Funds:

<u>Charges to Departments:</u>	
City Council	\$2,650
City Manager	4,435
City Attorney	3,850
City Clerk	4,035
City Treasurer	775
Finance	4,570
Human Resources	3,235
Risk Management	875
Information Systems	3,975
Recreation	21,960
Library	37,080
Older Adult Services/Senior Nutrition	7,085
Communications/Video Services	800
Planning	5,775
Code Enforcement	2,520
Building	2,975
Engineering	46,860
Streets	5,795
Parks	10,530
Radio Communications	30
Police	60,525
Fire	94,770
Non-Departmental	125
ASES	1,710
CDBG Administration	620
Successor Agency-Housing/HOME/Mobilehome Park Management	760
Water/Canal/Lakes	141,445
Wastewater	206,860
Recycling and Waste Reduction	160
Environmental Programs	2,165
Internal Service Funds	7,675
TOTAL, Charges to Departments	686,625
Interest	10,000
TOTAL, Sources	\$696,625

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$610,000
Allocations	85,695
TOTAL, Operating Budget	695,695
Add to Fund Balance	930
TOTAL, Uses	\$696,625

CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary

PROPERTY INSURANCE



DESCRIPTION

The Property Fund was established to account for transactions related to property insurance obtained for the City. Funding is provided through charges to departments based on each department's percentage of the total City property schedule value. The total insured value including real property, personal property and business interruption is approximately \$670,000,000. The City's property schedule of values is updated annually and on an as needed basis as additional property is acquired or as property is sold. Property insurance coverage is

purchased through the California State Association of Counties – Excess Insurance Authority (CSAC-EIA).

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

DEPARTMENT PRIORITIES

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

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

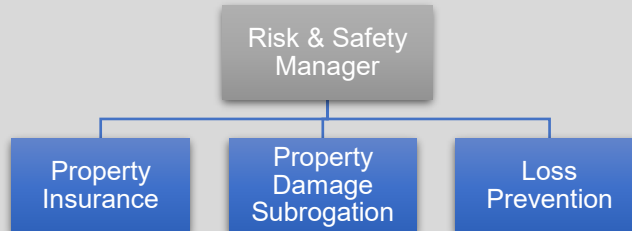
MAJOR BUDGET IMPACTS

- Increase in M & O is due to increase in CSAC PEPiP Property Program Insurance Premium

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

PROPERTY INSURANCE

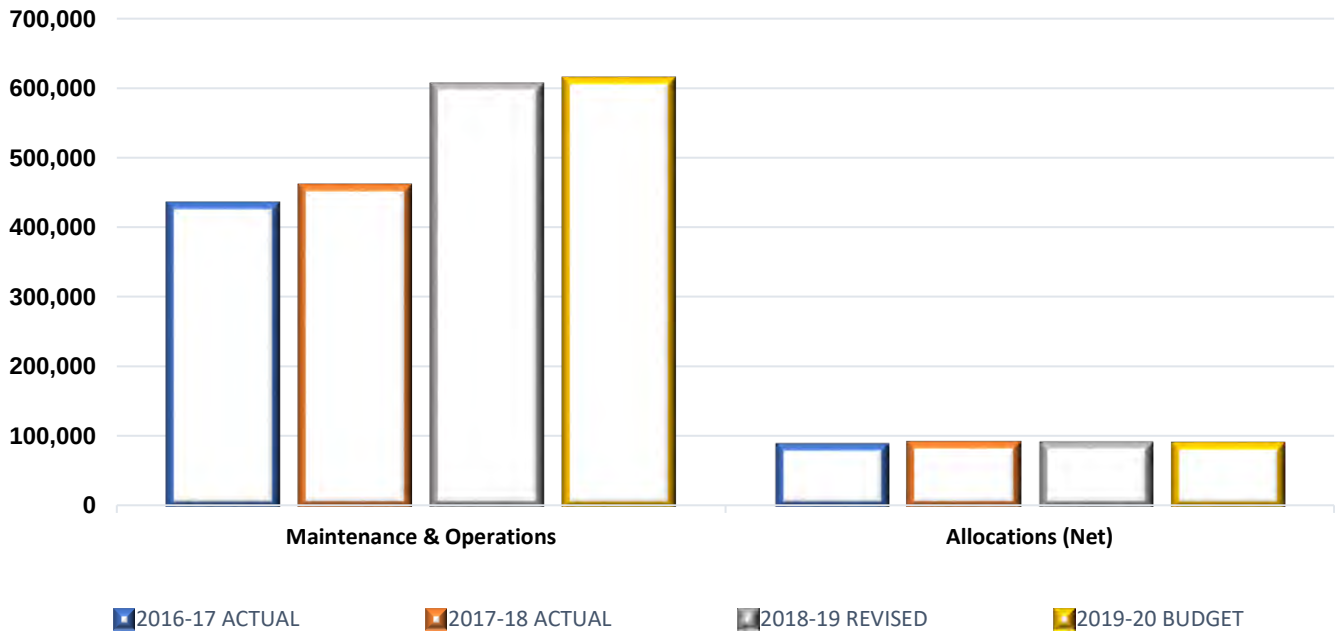
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	430,543	456,066	600,750	610,000
Allocations (Net)	83,760	86,385	86,625	85,695
Total Budget	514,303	542,451	687,375	695,695

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
693-724	PROPERTY INSURANCE				
5120	VANDALISM REPAIRS	628	0	5,000	5,000
5131	PROFESSIONAL SERVICES/CONTRACTS	0	0	5,000	5,000
5152	PROPERTY SELF-RETENTION	3,791	0	10,000	10,000
5169	OTHER INSURANCE	426,124	456,066	580,750	590,000
	TOTAL, M & O	430,543	456,066	600,750	610,000
	SUBTOTAL, PROPERTY INSURANCE	430,543	456,066	600,750	610,000
5901	ALLOCATED IN	83,760	86,385	86,625	85,695
	TOTAL, PROPERTY INSURANCE	514,303	542,451	687,375	695,695



**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

DENTAL INSURANCE

This fund was created to account for transactions related to the provision of dental insurance to City employees. Funding is provided through charges to other departments based on employee participation.

Sources of Funds:

Charges to Departments	\$412,360
Employee Contributions	423,600
Use of Available Fund Balance	59,040
TOTAL, Sources	<u><u>\$895,000</u></u>

Uses of Funds:

<u>Operating Budget</u>	
Maintenance and Operations	\$895,000
TOTAL, Uses	<u><u>\$895,000</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DENTAL INSURANCE



DESCRIPTION

Dental Insurance is administered by the Benefits Administration department.

Dental Insurance funding is provided through charges to departments and employee contributions.

DEPARTMENT PRIORITIES

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

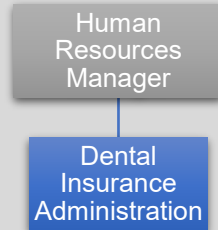
MAJOR BUDGET IMPACTS

- Use of \$59,000 in available fund balance
- \$11,000 decrease in charges to the General Fund

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

DENTAL INSURANCE

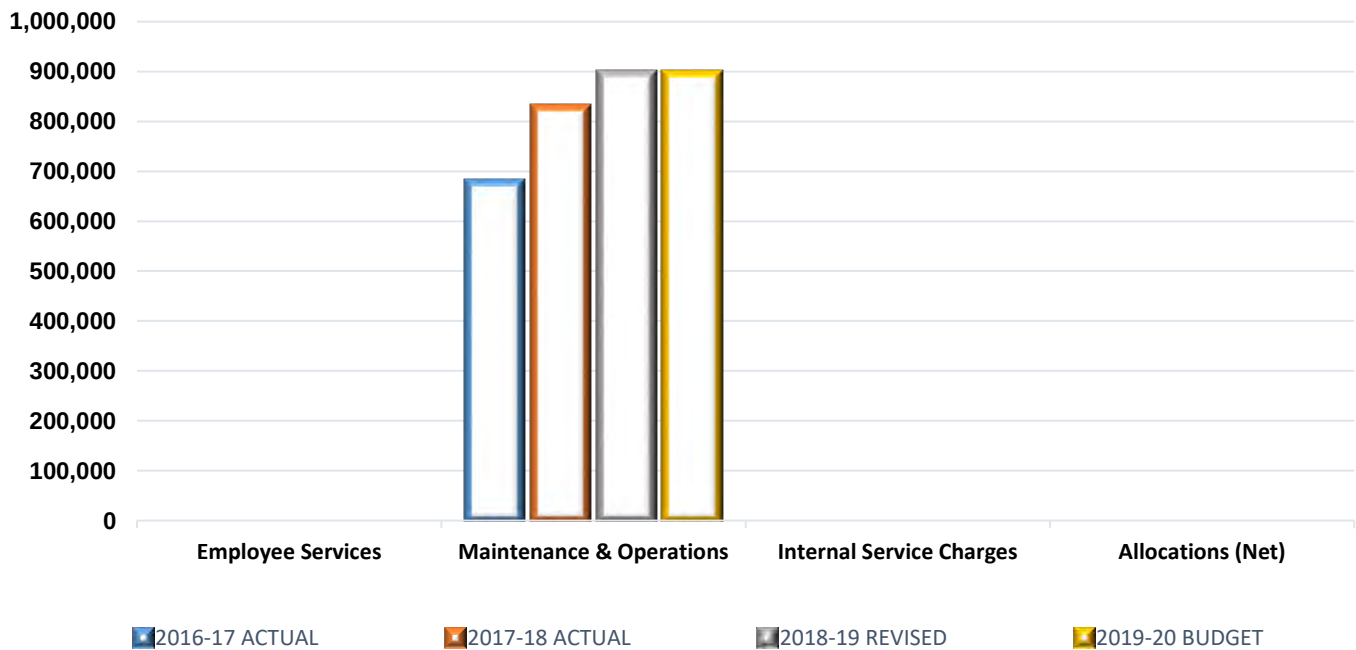
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	676,879	825,909	895,000	895,000

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
694-725	DENTAL INSURANCE				
5131	PROFESSIONAL SERVICES/CONTRACTS	67,437	66,768	95,000	95,000
5151	CLAIMS PAYMENTS	553,581	704,172	740,000	740,000
5169	OTHER INSURANCE	55,861	54,969	60,000	60,000
	TOTAL, M & O	676,879	825,909	895,000	895,000
	TOTAL, DENTAL INSURANCE	676,879	825,909	895,000	895,000

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Internal Service Fund Sources and Uses**

UNEMPLOYMENT INSURANCE

This fund was created to account for Unemployment Insurance Claims. Funding is provided by charges to departments based on payroll costs.

Sources of Funds:

Charges to Departments	\$70,000
Use of Available Fund Balance	70,000
Total, Sources	<u><u>\$140,000</u></u>

Uses of Funds:

Claims Payments	\$140,000
TOTAL, Uses	<u><u>\$140,000</u></u>

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE



DESCRIPTION

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

DEPARTMENT PRIORITIES

- To maintain a sufficient unemployment insurance fund balance in order to pay liability claims
 - To monitor all liability claims and protest any claims to EDD that the City determines are not appropriate
-
- To monitor legislative changes that would impact the unemployment insurance fund and determine any remedial action
 - To evaluate any upcoming impacts to the unemployment insurance fund, such as layoffs and the Patient Protection and Affordable Care Act

MAJOR BUDGET IMPACTS

- Use of \$70,000 in available fund balance

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Department Summary**

UNEMPLOYMENT INSURANCE

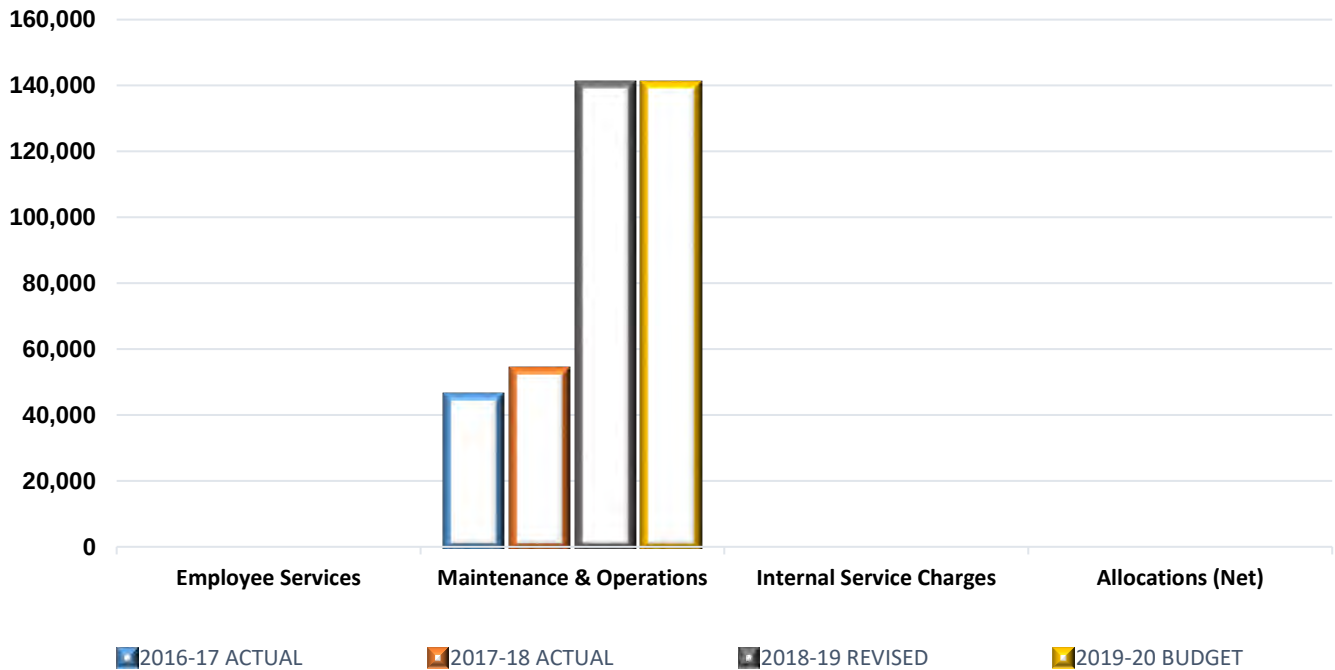
ORGANIZATIONAL CHART BY FUNCTION



BUDGET SUMMARY

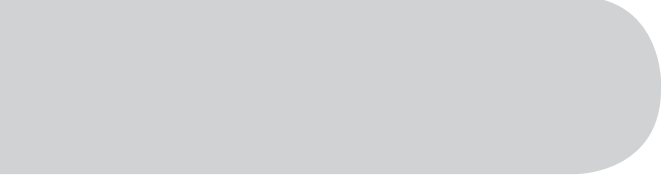
	2016-17 Actual	2017-18 Actual	2018-19 Revised	2019-20 Budget
BUDGET:				
Maintenance & Operations	45,377	53,348	140,000	140,000

LINE ITEM DETAIL TREND



CITY OF ESCONDIDO
FY 2019-20 Operating Budget
Line Item Detail

		<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ACTUAL</u>	<u>2018-19</u> <u>REVISED</u>	<u>2019-20</u> <u>BUDGET</u>
696-727	UNEMPLOYMENT INSURANCE				
5151	CLAIMS PAYMENTS	45,377	53,348	140,000	140,000
	TOTAL, M & O	45,377	53,348	140,000	140,000
	TOTAL, UNEMPLOYMENT INSURANCE	45,377	53,348	140,000	140,000



Appendix

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Account Code - The classification of an expenditure, according to the type of items purchased or services obtained. For example, the cost of placing an advertisement in the paper is classified under the account code entitled "Advertising & Printing."

Accrual Basis of Accounting - The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual - Represents the actual costs from the result of operations.

Adopted Budget - The official budget as approved by the City Council at the start of each fiscal year.

Ad Valorem - In proportion to value, a basis for levy of taxes on property.

Allocation - An accounting procedure in which the cost of a service performed by one department is charged to the department receiving the service.

Appropriation - The legal authorization by a City Council to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in the amount and the time in which it may be expended.

Assessed Valuation - A dollar value placed on real estate or other property as a basis for levying property taxes.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Authorized Position Schedule - A listing of all authorized and budgeted positions approved by the City Council for the current fiscal year.

Available Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Bond - A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Budget - A financial plan that identifies total sources of revenues and specifies how they may be expended during a specific period of time.

Budget Adjustment - This is a supplemental increase or decrease to the approved budget approved by the City Council.

Budgetary Basis - Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Accrual, modified accrual or cash basis.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS

Budget Document - The official written statement prepared by Finance and supporting staff, which represents the proposed budget to the legislative body.

Capital Improvement Program - An annual expenditure plan that outlines the funding for and timing of the construction of physical assets, such as parks, streets, water/sewer lines, and recreational facilities, over a fixed period of years.

Capital Outlay - A grouping of object codes that is based on durable items, such as office equipment and furnishings, with a value of \$5,000 or more.

Capital Projects Fund - These funds were established to account for resources for the acquisition and/or construction of a major capital asset.

Carryover - The use of prior year funds to cover obligations incurred in the prior year, but not disbursed until the current year.

Charges for Services - Charges or fees imposed on the user for services provided by the City under the rationale that benefiting parties should pay for the cost of that service rather than the general public.

Comprehensive Annual Financial Report (CAFR) - Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – A budgeted amount set aside for emergency or unanticipated expenditures.

Debt Service - The payment of interest and principal on borrowed funds, such as bonds.

Department - A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Employee Services - A grouping of object codes based on the different forms of employee compensation, such as salaries of permanent and temporary staff, overtime pay, and benefits.

Encumbrance - An obligation, in the form of an order or contract, that will become payable when goods are delivered or services rendered.

Expenditure - An amount of money disbursed for a budgeted item which results in a decrease in net financial resources.

Fee - A charge levied for providing a service or permitting an activity.

Fines & Forfeitures - Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year - The twelve-month period of time on which the budget is based. The City's fiscal year is July 1 through June 30.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which all resources and related liabilities and equities are recorded and segregated to carry out a specific operation or purpose.

Fund Balance - That portion of the fund equity that is available for expenditures at any time during the fiscal year.

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Full Time Equivalent (FTE) - The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Full Time Position - A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees, and is covered by employment laws.

GAAP - Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments.

Gann Appropriation Limit - This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Accounting Standards Board (GASB) - The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Government Finance Officers Association (GFOA) Distinguished Budget Award - Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and as a communication device.

Grant - A contribution by one governmental unit to another unit, usually in support of a specific facility or function.

Infrastructure - Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Intergovernmental - Revenues received from another government for services, such as reimbursement for mandates or public safety programs.

Internal Service Charges – Charges made by internal service funds to other funds for services provided to the City. Charges are allocated based on various usage formulas.

Internal Service Fund - These funds account for services provided by one City department to another City department on a cost reimbursement basis (including replacement costs).

Investment - Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy - A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing - A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Licenses & Permits - An official certificate granting authorization with revenues collected as a means of recovering the cost of regulating the activities (i.e. building permit, grading permit, parking permit).

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Line Item Budget - A budget that lists detailed expenditure categories (employee services, maintenance & operations, capital outlay, internal service charges and allocations) separately, along with amounts budgeted for each specific category.

Long-Term Debt - Debt with a maturity of more than one year after the date of issue.

Maintenance & Operations (M&O) - A grouping of object codes based on nondurable supplies and services. Office supplies, building maintenance, printing, travel, rent, professional services and contracts, and telephone service are included in this category.

Mandated Program - A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Modified Accrual Basis of Accounting - The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

One-time Expenditures and/or Revenues - These are expenditures and/or revenues for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Part Time Position - A position whereby the employee works a partial schedule as defined by the City, and receives partial benefits.

PERS - Public Employees Retirement System provided for employees in the State of California.

Per Capita - A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Property Tax - An "ad valorem" tax on real property, based upon the value of the property.

Proposed Budget - The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Reserve - A separate fund balance account maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

Revenue - Income generated by taxes, bonds, interest income, land rental, fines, fees, licenses, permits, and grants.

Revenue Bonds - Bonds issued pledging future revenues, usually water, sewer, garbage or drainage charges, to cover debt payments in addition to operating costs.

Revised Budget - The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Special Revenue Fund - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Structurally Balanced Budget - The amount of budgeted ongoing costs is equal to or less than the amount of budgeted ongoing revenues.

**CITY OF ESCONDIDO
FY 2019-20 OPERATING BUDGET
GLOSSARY OF TERMS**

Successor Agency – A designated successor entity to the former redevelopment agency, given all authority, rights, powers, duties, and obligations previously vested with the former redevelopment agency per AB 1X 26.

Taxes - Mandatory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Transfers - Legally authorized financial transaction occurring between a fund receiving revenue to the fund through which the resources are to be expended.

Trust Funds - These individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
A	
ACE	Administrative, Clerical, Engineering Bargaining Unit
ACWA	Association of California Water Agencies
AD	Assessment District
AMMS	Advanced Maintenance Management System
APCD	Air Pollution Control District
ARJIS	Automated Regional Justice Information System
ARRA	American Recovery and Reinvestment Act
ASCAP	American Society of Composers, Authors, and Publisher
ASES	After School Education & Safety
AWWA	American Water Works Association
B	
BMI	Broadcast Music, Inc.
BMP	Best Management Practices
C	
CAD	Computer Aided Dispatch
CALED	California Association for Local Economic Development
CAL-ID	California Identification Network
CALNET	California Network Secure Data Line
CalPACS	California Public Agency Compensation Survey
CAPIO	California Association of Public Information Officers
CASQA	California Stormwater Quality Association
CCAE	California Center for the Arts Escondido
CCP	Centre City Parkway
CCPA	City County Personnel Association
CCTV	Closed Circuit Television

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
C	
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEC	California Energy Commission
CEDS	Comprehensive Economic Development Strategy
CERT	Community Emergency Response Team
CFA	Center for the Arts
CFD	Community Facilities District
CIP	Capital Improvement Program/Project
CLETS	California Law Enforcement Telecommunications Systems
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPR	Cardiopulmonary Resuscitation
CPRS	California Park & Recreation Society
CPS	California Personnel Services
CV	Cla-Val
CWEA	California Water Environment Association
D	
DEA	Don E. Anderson Building
DHS	Department of Health Services
DI	De Ionizing Units
DMO	Dental Maintenance Organization
DNA	Deoxyribonucleic acid
DOJ	Department of Justice
DOT	Department of Transportation

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
E	
EDD	Employment Development Department
EKG	Electrocardiogram
EMS	Emergency Management System/Emergency Medical Services
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ESC	Escondido Sports Center
EVCC	East Valley Community Center
F	
FERC	Federal Energy Regulatory Commission
FF1 & FF2	Firefighter level 1 and Firefighter level 2
FLSA	Fair Labor Standard Act
FSA	Flexible Spending Account
FTE	Full-Time Equivalent
G	
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
H	
HARRF	Hale Avenue Resource Recovery Facility
HIRT	Hazardous Incident Response Team
HMI	Human Machine Interface
HOA	Homeowners Association
HP	Hewlett-Packard
HRMS	Human Resources Management System
HVAC	Heating, Ventilation & Air Conditioning

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
I	
ICC	International Code Council
ICMA	International City/County Management Association
IRWA	International Right of Way Association
J	
JPA	Joint Powers Authority
JRMP	Jurisdictional Runoff Management Program
L	
LAFCO	Local Agency Formation Commission
LMD	Landscape Maintenance District
LPG	Liquid Petroleum Gas
M	
M & O	Maintenance & Operations
MIG	Metal Inert Gas welding
MMASC	Municipal Management Association of Southern California
MOU	Memorandum of Understanding
MPLC	Motion Picture Licensing Service
MPLS	Multiprotocol Label Switching
N	
NEAT	Neighborhood Enhancement Awareness & Training
NPDES	National Pollutant Discharge Elimination System
O	
O ₂	Oxygen
OT	Overtime
P	
PAD	Peripheral Artery Disease
PARS	Public Agency Retirement Services
PC	Personal Computer

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
P	
PCI	Payment Card Industry
PEG	Public, Educational and Government
PEPIP	Public Entity Property Insurance Program
PERS	Public Employees' Retirement System
PLC	Programmable Logic Controller
POST	Peace Officer Standards and Training
POWER	Positive Opportunities with Escondido Recreation
PPE	Personal Protection Equipment
PS	PeopleSoft
R	
RAMS	Regional Arterial Management System
RCS	Regional Communications System
RMS	Records Management System
ROPS	Recognized Obligation Payment Schedule
RPTTF	Redevelopment Property Tax Trust Fund
RTU	Remote Terminal Unit
RW	Reclaimed Water
S	
SANDAG	San Diego Association of Governments
SANDPIPA	San Diego Pooled Insurance Program Authority
SCADA	Supervisory Control and Data Acquisition
SCADA	Supervisory Control and Data Acquisition
SCAN NATOA	Southern California, Arizona, & Nevada National Association of Telecommunications Officers & Advisors
SCBA	Self-contained Breathing Apparatus

**CITY OF ESCONDIDO
FY 2019-20 Operating Budget
List of Acronyms**

ACRONYM	DESCRIPTION
S	
SCLLN	Southern California Library Literacy Network
SDG&E	San Diego Gas & Electric
SESAC	Society of European Stage Authors and Composers
SRF	State Revolving Fund
SUN	San Diego Users' Network
SWAT	Special Weapons and Tactics
SWRCB	State Water Resources Control Board
T	
TCP	Traffic Control Plan
TIG	Tungsten Inert Gas welding
TMS	Training Management System
TOT	Transient Occupancy Tax
TOU	Tactical Operations Unit
U	
UB	Utility Billing
UB (Keys)	Universal Bump
V	
VID	Vista Irrigation District
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol
VPM	Virtual Private Network
W	
WIMS	Water Information Management System
WQIP	Water Quality Improvement Plan
WTP	Water/Wastewater Treatment Plant

**CITY OF ESCONDIDO
FY 2019-20 Budget
Statistical Profile**

Year of Incorporation.....	1888
Form of Government	Council/Manager
Population (January 2019)	152,739
Area in Square Miles (2018-19)	37.5
Miles of Streets (2018-19)	331
Number of Developed Parks (includes 2 lakes) (as of June 2019).....	14
Fire Protection (2018):	
Average Responses/Day	44
Total Fire Responses	203
Total Emergency Medical Service Responses	12,708
Total All Other Calls	3,243
Police Protection (2018-19):	
Total Number of Arrests	5,491
Total Number of Traffic Citations	7,221
Total Accidents Recorded	981
Utilities (2018-19):	
Daily Average Sewage Treatment in Gallons	13,400,000
Number of Water Service Connections	27,052
Miles of Water Mains	436
Number of Fire Hydrants	3,555
Daily Average Water Consumption in Gallons.....	17,120,000
Education (as of June 2019):	
Total Number of Private Preschools	7
Total Number of Public Elementary Schools	18
Total Number of Private Elementary Schools	7
Total Number of Public Middle Schools.....	6
Total Number of Public High Schools	6
Total Number of Private High Schools.....	4
Total Number of Charter Schools	5
Library (2018-19):	
Library Materials Circulation	465,639
Library Actual Visits to Facility	396,166
Library Virtual Visits	309,878
Total Library Collection	168,418
Residential Building Permits Issued (2018-19):	
Single Family Dwellings.....	18
Multiple Family Dwellings	9
Business Licenses (active) - Escondido Only (2018-19):	7,221

RESOLUTION NO. 2019-81

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING OPERATING BUDGETS FOR
CERTAIN CITY DEPARTMENTS FOR FISCAL
YEAR 2019-20 SUBJECT TO ANY AMENDMENT
MADE PURSUANT TO COMPENSATION PLANS
FOR THE CITY OF ESCONDIDO AND
ESTABLISHING CONTROLS ON CHANGES IN
APPROPRIATIONS TO VARIOUS FUNDS AND
DEPARTMENTS

BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

SECTION 1. That the budgets for all City Departments for the period July 1, 2019, through June 30, 2020, inclusive, contained in the Fiscal Year 2019-20 Operating Budget Document (a copy of which is on file in the Office of the City Clerk) as amended by Council, are adopted as the final budgets for the Fiscal Year 2019-20, subject to any further amendments pursuant to approval of Compensation Plans for employees of the City of Escondido.

SECTION 2. That the amount designated as Department Total for each department and each fund in the budgets on file with the City Clerk, is hereby appropriated to the department or fund for which it is designated subject to adjustments for Compensation Plan approvals. Such appropriations as adjusted shall not be increased without approval of the City Council, except that transfers within funds, may be approved by the City Manager. All amounts designated as Employee Services, Maintenance and Operation, and Capital Outlay in each budget on file with the City Clerk, are hereby appropriated for such uses to the department or fund under which they are listed, subject

to any amendments made pursuant to approval of Compensation Plans for employees of the City of Escondido, and shall not be increased without approval of the City Manager.

SECTION 3. That the approval of the Operating Budget Document, including the Department Total expressed for each department, and any subsequent amendments shall include approval for all actions of the City acting as Successor Agency of the former Escondido Redevelopment Agency as expressed in said Operating Budget Document.

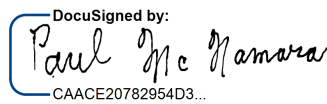
PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 12th day of June, 2019 by the following vote to wit:

AYES : Councilmembers: MARTINEZ, MASSON, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

ABSENT : Councilmembers: DIAZ

APPROVED:

DocuSigned by:

CAACE20782954D3...

PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2019-81

RESOLUTION NO. 2019-82

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
ADOPTING AN ANNUAL APPROPRIATIONS
LIMIT FOR THE FISCAL YEAR 2019-20 AS
REQUIRED BY LAW

WHEREAS, Article XIII-B of the California State Constitution requires that the City of Escondido calculate an appropriations limit for each fiscal year, commonly known as the "Gann Limit;" and

WHEREAS, the Gann Limit is based on a combination of a population factor and an inflation factor as outlined on Exhibit "B," which is attached to this Resolution and incorporated by this reference; and

WHEREAS, the City Council desires at this time and deems it to be in the best public interest to adopt an annual Gann Limit for Fiscal Year 2019-20 as listed on Exhibit "A," which is attached to this Resolution and incorporated by this reference.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Escondido, California, as follows:

1. That the above recitations are true.
2. That the City Council adopts the calculation of the annual Gann Limit for the Fiscal Year 2019-20. The Gann Limit is adopted on a provisional basis, as the limit may need to be adjusted when current assessment data are available. The 2018-19 Gann Limit Calculation is finalized as shown on Exhibit "B."

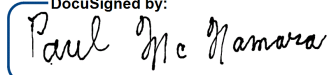
PASSED, ADOPTED AND APPROVED by the City Council of the City of Escondido at a regular meeting thereof this 12th day of June, 2019 by the following vote to wit:

AYES : Councilmembers: MARTINEZ, MASSON, MORASCO, MCNAMARA

NOES : Councilmembers: NONE

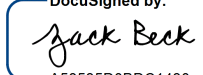
ABSENT : Councilmembers: DIAZ

APPROVED:

DocuSigned by:

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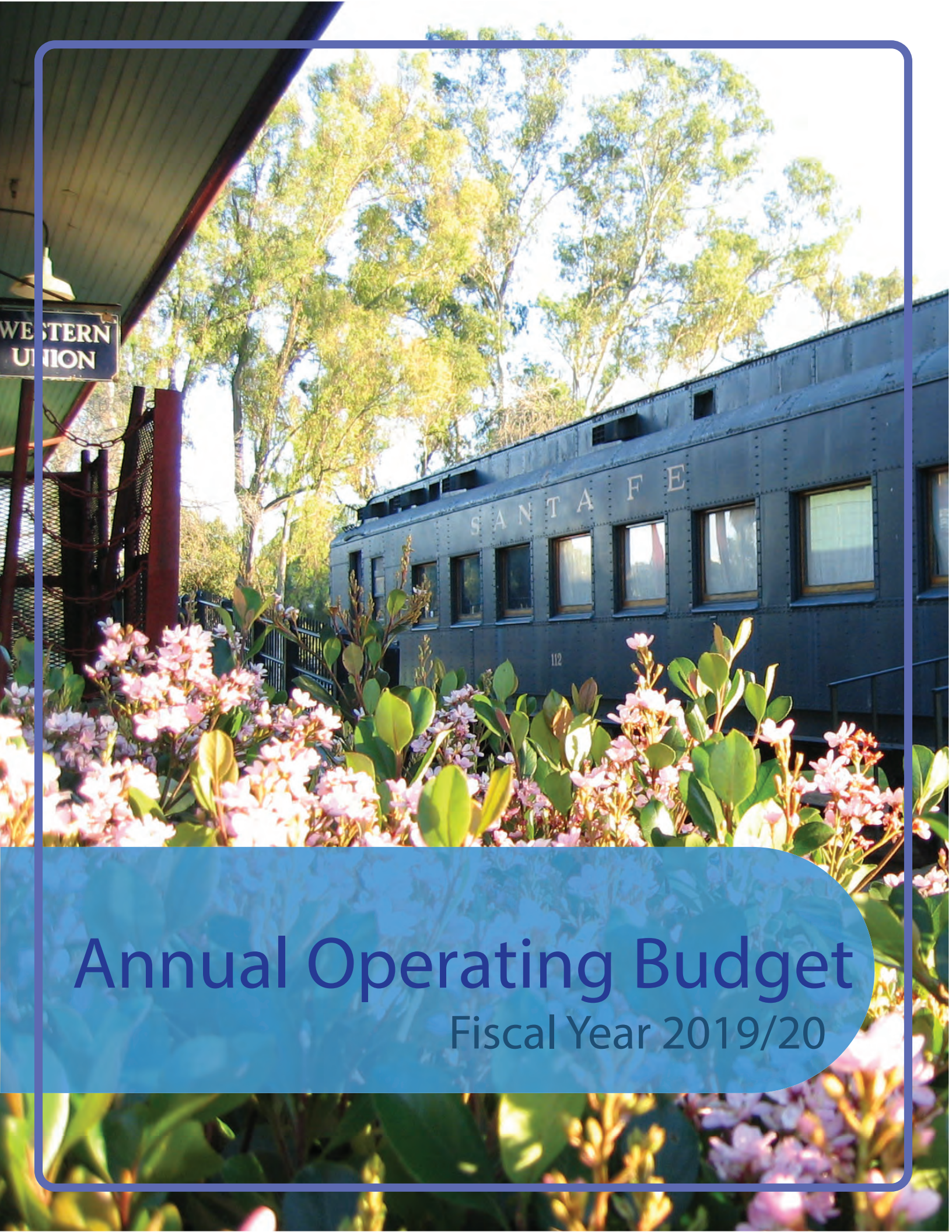
PAUL MCNAMARA, Mayor of the
City of Escondido, California

ATTEST:

DocuSigned by:

A58535D0BDC1430...

ZACK BECK, City Clerk of the
City of Escondido, California

RESOLUTION NO. 2019-82



WESTERN
UNION

SANTA FE

112

Annual Operating Budget

Fiscal Year 2019/20