

city of
OCEANSIDE
CALIFORNIA



Operating Budget
Fiscal Year 2016 - 2017

City of
OCEANSIDE CA

**Operating Budget
Fiscal Year 2016-17**

Mayor

Jim Wood

Deputy Mayor

Chuck Lowery

Council Members

Jack Feller

Jerome Kern

Esther Sanchez

City Manager

Michelle Skaggs Lawrence

Financial Services Director

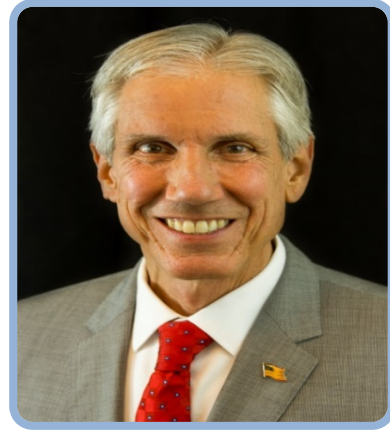
Jane M. McPherson







Jim Wood
Mayor



Chuck Lowery
Deputy Mayor



Jerome Kern
Council Member



Jack Feller
Council Member



Esther Sanchez
Council Member

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July 1, 2016

Honorable Mayor and City Council:

This document presents the City of Oceanside’s adopted operating budget for FY 2016-17. This budget document has been developed to serve as the City’s monetary statement of program and service delivery for the next twelve months. The document includes departmental mission statements, service descriptions, major accomplishments, and future objectives. The document also includes an overview of the City’s finances and related budget issues to encourage utilization of this document as a communication device, financial plan, policy tool and operations guide for the City Council and citizens of Oceanside. This financial plan incorporates all amendments approved by the City Council at the June 1, 2016, City Council meeting.

BUDGET THEME

The theme for this year’s budget is Public Safety, Quality of Life, Economic Development, and some service restoration. Public Safety will see an increase of \$4.2 million in cost of service, which includes annual funding of fire apparatus and the restoration of 4 police officers, police sergeant, lifeguard sergeant, and permanent funding of 6 FF/Paramedics positions for a fifth advanced life support Ambulance, formerly funded through the SAFER grant.

Development Services have an increase of \$1.08 million and will restore 1 associate engineer, 1 associate traffic engineer and 1 public works director with the majority being offset with an increase in revenues. Neighborhood Services will increase hours for 5 recreation specialists, 2 community resource and 2 aquatic tech positions from 33-35 hours per week to full time (40 hours) and will continue to support various community services for gang intervention prevention and diversion programs for the City’s youth in challenged neighborhoods.

FINANCIAL OVERVIEW

Revenues

The General Fund revenues are monitored each quarter and are projected to continue to improve in FY 2016-17. Recent market data indicates that housing sales and prices continue to increase with retail sales remaining relatively flat. The General Fund revenues are projected at \$138.77 million up approximately \$6.96 million or 5.3% from the FY 2015-16 adopted budget. Notable increases are reflected in property tax, charges for service, and transient occupancy tax (TOT).

General Fund Budgeted Revenues (in millions)	FY 2015-16	FY 2016-17
Property Taxes	\$ 52.30	\$ 54.57
Sales & Use Taxes	21.69	21.88
All Other Taxes	8.80	9.91
Charges for Service	6.79	8.44
Fines and Forfeitures	3.68	3.60
Intergovernmental	7.55	7.48
License & Permits	7.92	8.87
Other Revenues and Transfers	18.46	19.11
Use of Money & Property	4.62	4.91
Grand Total	\$ 131.81	\$ 138.77

Property Taxes are discretionary funds used for general purposes. Property tax for FY 2016-17 is projected at \$54.57 million, an increase of 4.35% from last year. This is a result of increase in assessed property values and an improved housing market. Chart 1 shows the City's 10-year property tax trend.

PROPERTY TAX TRENDS

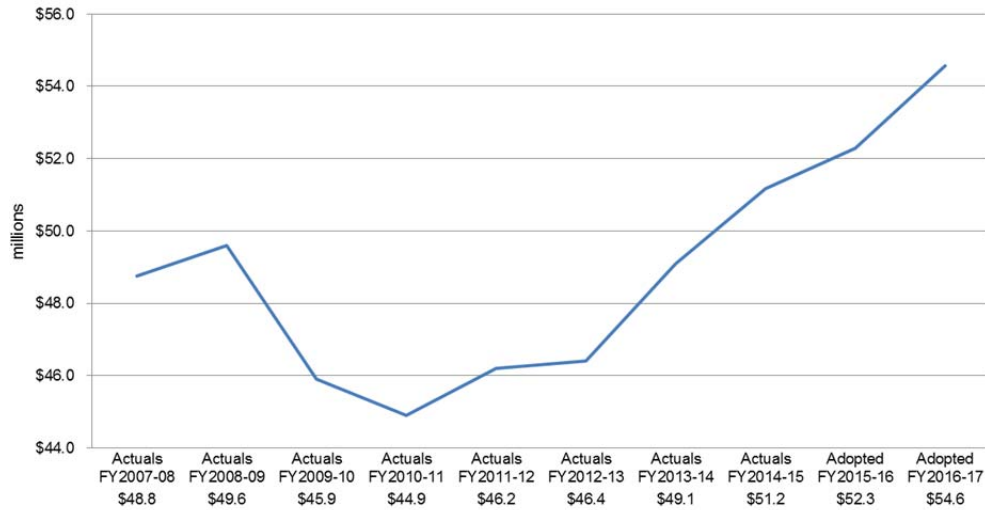


Chart 1

Sales Taxes are discretionary funds to be used for general purposes. Sales tax for FY 2016-17 is projected at \$21.88 million, an increase of 0.88% over last year. These revenues comprise approximately 16% of total General Fund revenues. Sales tax hit a recession low of \$17 million in FY 2009-10, but recovered to its pre-recession peak of \$19.5 million during FY 2012-13 and has since been improving, although at a slower rate than other taxes. Consumer confidence in purchasing vehicles and fuel, and new restaurants has contributed to this upward trend. Chart 2 shows the City's 10-year sales tax trend.

SALES & USE TAX TRENDS

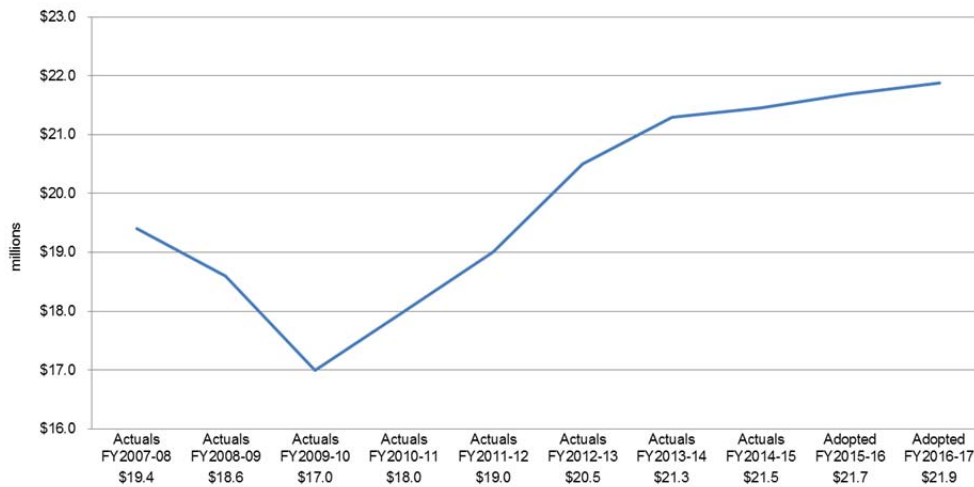


Chart 2

Transient Occupancy Tax (TOT) – TOT for FY 2016-17 is projected at \$6.1 million, an increase of 22.4% compared to the previous year. This increase is primarily due to the number of hotel rooms steadily increasing since FY 2013-14 and continues into FY 2016-17 with new hotels coming on line and hotels being remodeled. As the chart depicts below, TOT hit a recession low in FY 2009-10 of \$3.2 million and recovered to its pre-recession peak of \$3.9 million in FY 2012-13. Chart 3 shows the City’s 10-year TOT trend.

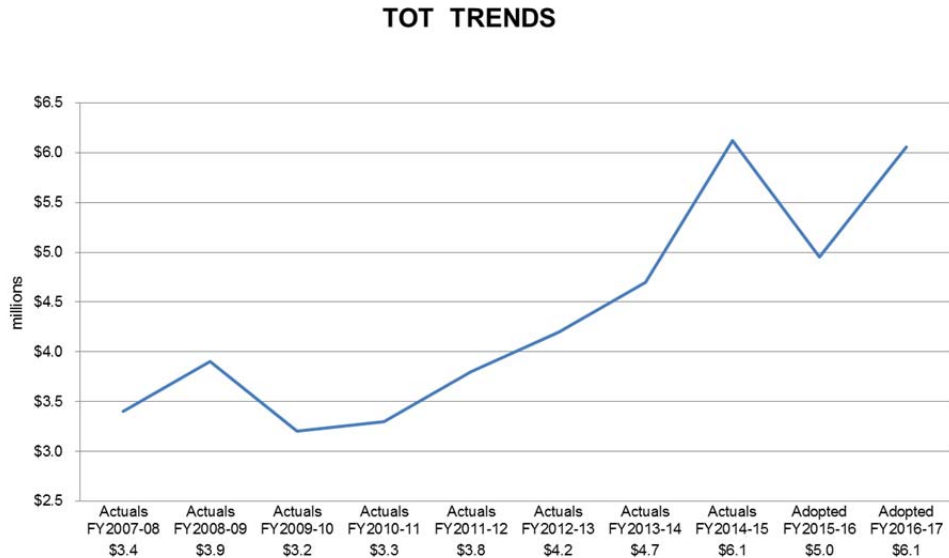


Chart 3

Expenditures

The City’s General Fund expenditure budget for FY 2016-17 is set at \$138.18 million. In addition to the \$4.23 million increase in funds for public safety and community services, the major increase is for the California Public Employees’ Retirement System (CalPERS). The required contribution increased \$1.9 million from the prior year.

Expenditures (in millions)	FY 2015-16	FY 2016-17
General Government		
City Council	\$ 0.92	\$ 0.98
City Clerk	1.16	1.27
City Treasurer	0.33	0.32
City Manager	2.11	2.25
City Attorney	1.55	1.69
Non Departmental	6.54	6.30
Financial Services	5.24	5.63
Human Resources	0.70	0.69
Public Safety		
Police	52.80	55.11
Fire	27.06	28.98
Public Works		
Public Works	13.21	13.91
Community Development		
Development Services	8.21	9.29
Community/Cultural Services		
Library	4.86	5.16
Neighborhood Services	6.17	6.60
Grand Total	\$ 130.86	\$ 138.18

General Fund One-Time Funding

One-time funding of \$749,510 is being used to fund community based programs, November 2016 election, Municipal Golf Course subsidy, digitalization of historic records, book purchases, lifeguard tower, watercraft replacement, two patrol vehicles and new police recruit costs. The General Fund reserve balances have been adjusted to include an additional \$.6 million committed to the Healthy City fund to maintain a 12% reserve of operating expenditures.

General Fund Reserves

<i>(in millions)</i>	Actual 6/30/15	Estimated 6/30/16
Nonspendable	\$ 11.04	\$ 2.12
Committed	17.16	19.51
Assigned	18.83	19.90
Unassigned	11.92	8.50
Grand Total	\$ 58.95	\$ 50.03

SUMMARY OF ALL FUNDS

A summary of the adopted FY 2016-17 budgets for all funds is provided in the table below.

<i>(in millions)</i>	Revenue	Expenditure	Surplus/(Deficit)
General Fund	\$ 138.77	\$ 138.18	\$ 0.59
Special Funds	60.69	51.53	9.16
Debt Service Fund	12.53	12.40	0.13
Capital Projects Fund	5.67	5.00	0.67
Enterprise Fund	143.85	120.77	23.08
Internal Service Fund	60.56	59.29	1.27
Grand Total	\$ 422.08	\$ 387.17	\$ 34.91

CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside approved a five-year Capital Improvement Program (CIP) budget for all funds totaling \$102.2 million for FY 2016-17. Funding for the CIP budget is approved by the Council for the first year of the program; the other four years are shown in the budget as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete. The adopted FY 2016-17 CIP budget includes approximately \$18.8 million in new money. Major new and continuing projects for FY 2016-17 include: (1) Street Overlay Projects, (2) Lot 23 Transit Parking Structure, (3) RCS System Replacement, (4) Mainline R/R Crossing Safety, (5) Downtown Water/Sewer Pipeline Replacement, (6) El Corazon Aquatic Center, and (7) Fire Apparatus Replacement.

ECONOMIC OUTLOOK

The City of Oceanside’s revenue continues to show consistent growth. Recent market data indicates that housing sales and values continue to improve and retail sales have been improving slightly over the past several years. As tourism grows, TOT revenue also increases. Developer-related fees also are remaining solid.

However, along with the increase in revenues, there is also an increase in retirement cost. Recent changes by CalPERS in actuarial assumptions and rate smoothing methods has resulted in significant rate increases over the next several years. The City is being proactive regarding the increase in retirement cost reserving \$1.3 million to

help offset the effects of this and future increases. Pension cost will continue to impact the City's ability to provide additional services to the community.

CONCLUSION

The adopted FY 2016-17 operating budgets are prudent and balanced fiscal plans which have been developed in consideration of the service needs for Oceanside's citizens. The adopted budgets will be monitored and all expenditures will be made in accordance with the City's purchasing policy. Quarterly financial reports will continue to be prepared and presented to the City Council in a public meeting. The result of this year's budget efforts will provide for the continuation of quality public services, while ensuring a continued stable and secure financial position for our community.

In closing, I would like to express my appreciation to the City Council for providing the leadership and direction in preparation of this budget. I would also like to thank the City staff for providing input in meeting the needs of our residents, and the Financial Services Department in successfully preparing this document, which is comprehensive yet easy to read.

Respectfully submitted,

Michelle Skaggs Lawrence
City Manager

ELECTED OFFICIALS

Mayor	Jim Wood
Deputy Mayor	Chuck Lowery
Council Member	Jack Feller
Council Member	Jerome Kern
Council Member	Esther Sanchez
City Clerk	Zack Beck
City Treasurer	Gary Ernst

EXECUTIVE MANAGEMENT

City Manager	Michelle Skaggs Lawrence
City Attorney	John P. Mullen
Assistant City Manager	Deanna Lorson
Assistant City Manager	Vacant
Development Services Director	Rick Brown
Financial Services Director	Jane McPherson
Interim Fire Chief	Rick Robinson
Human Resources Director	Pat Nunez
Library Services Director	Sherri Cosby
Neighborhood Services Director	Margery Pierce
Police Chief	Frank McCoy Jr.
Public Works Director	Vacant
Water Utilities Director	Cari Dale



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oceanside
California**

For the Fiscal Year Beginning

July 1, 2015

A handwritten signature in cursive script, reading "Jeffrey R. Emery".

Executive Director

*California Society of
Municipal Finance Officers*

Certificate of Award

*Operating Budget Excellence Award
Fiscal Year 2015-2016*

Presented to the

City of Oceanside

For meeting the criteria established to achieve the Operating Budget Excellence Award.

February 23, 2016



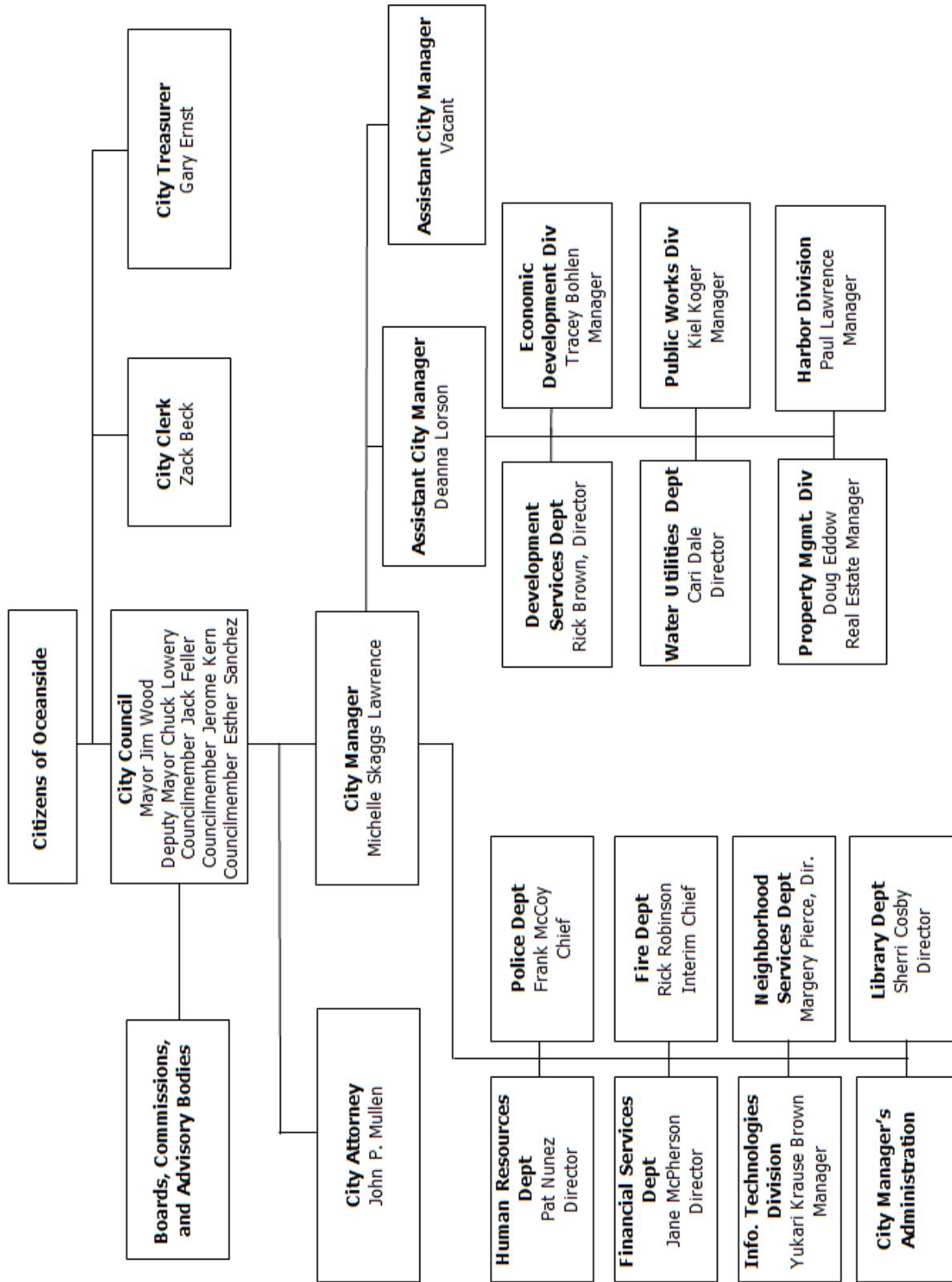
Jesse Takahashi

Jesse Takahashi
CSMFO President

Michael Gomez

Michael Gomez, Chair
Professional Standards and
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting



Vision Statement

The City of Oceanside will be a safe, culturally diverse community that empowers its citizens to provide an environment that promotes economic development, supports quality education, fosters the cultural arts, and preserves its natural resources.

Mission Statement

The City of Oceanside's mission is to enhance the quality of life through outstanding service to its diverse community.

Core Values

*The City of Oceanside values...
Integrity...Diversity...Excellent Customer Service...Quality of Life
Teamwork...Leadership...Innovation*

City Services

Implement fiscal sustainability policies to support core services that proactively ensure the health, safety and welfare of our citizens; attract, develop and retain a high performing municipal workforce; and fund internal infrastructure needs.

Sustainable Growth

Encourage and make effective use of infill, mixed use, traditional neighborhood development and redevelopment, as well as producing centers to take advantage of infrastructure and transportation systems, maximize efficiencies in providing City services.

Economic Vitality

Through collaboration and partnership with other public entities, private entities, and the military, support economic development efforts that attract, retain and create quality jobs to ensure a diverse economic base, a resilient and growing City tax base, and thriving neighborhoods.

Quality of Life

Maximize resources that provide quality of life through City services and programs, sustainable growth and economic vitality goals; improve services for our citizens; safeguard environmental resources, including our natural landscape; and provide art cultural and recreational amenities for Oceanside.

Civic Engagement

Fully realize the talents and positive contributions of nonprofits; private and public entities; the military; civic leaders; and engaged citizens and neighborhood groups to develop a shared sense of community and help achieve the Council's vision.

Type of Government: Council-Manager

Date of Incorporation: July 3, 1888

City Flower:
Crimson Lake Bougainvillea



City Seal Approved by Council on
June 10, 1940

GEOGRAPHY

Area: 42 square miles
Public Streets: 1,452

Location: 35 miles north of San Diego
83 miles south of Los Angeles
16 miles south of San Clemente /
Orange County

Interstate 5, a major north/south corridor, bisects Oceanside one mile east of the ocean. State Highway 78 intersects Interstate 15 at Escondido, 29 miles to the east. State Highway 76 runs east to Interstate 15.

CLIMATE

Oceanside’s climate is one of the most desirable in the world.

Average annual high: 66 degrees
Average annual low: 53.9 degrees
Average annual rainfall: 10.28 inches

FACILITIES

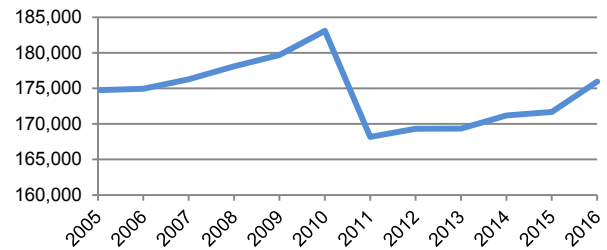
- 1 police station
- 8 fire stations
- 30 City parks
- 4 community recreation centers
- 3 resource centers
- 2 municipal swim centers
- 2 senior centers
- 2 City-owned golf courses
- 2 public libraries
- 3.5 miles of public beaches
- 1,954-foot pier
- 1,000-slip public marina

DEMOGRAPHICS

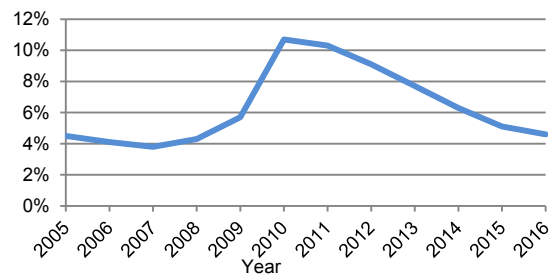
As of January 2016, Oceanside has an estimated total population of 175,948. The median age is 34.9 years.

Businesses: 6,198 (2,905 brick-and-mortar)
Workforce: 58,641 employees
Housing Units: 66,312

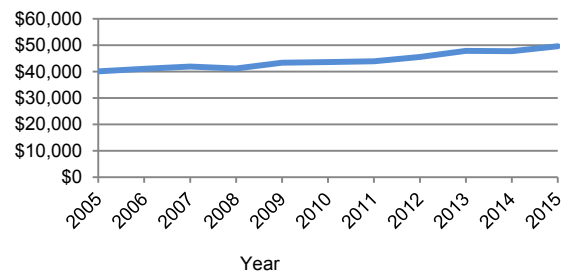
Population



Unemployment Rate



Per Capita Personal Income



Source:

City of Oceanside Website
City of Oceanside CAFR
Department of Finance
US Census
US Department of Labor

1769

On July 20, 1769, Father Juan Crespi arrived in the area known today as the San Luis Rey Valley, which was populated by Native Americans. His glowing report of the area as a possible mission site was responsible for the founding of Mission San Luis Rey de Francia in 1798. Three-and-a-half miles from the present site of Oceanside, the mission prospered beyond the dreams of its Franciscan Brothers and came to be known as "King of the Missions". History and politics were to see the decline of the mission in the 1840's, but the area's advantages were common knowledge by this date.



1841

The early California period was the time of massive Mexican land grants. On May 10, 1841, Pio Pico and his brother, Andreas, received a grant of 133,441 acres from Governor Alvarado. Known as Rancho Margarita and Las Flores, this land grant is the present site of the Camp Pendleton Marine Corps Base. The rancho changed hands several times throughout the years. Andreas, tired of the quiet life of a California Don, sold his share to Pio for \$1,000. Pio, in turn, sold his share to his brother-in-law John Forster, an Englishman, for only \$14,000. Forster died in 1882, and Richard O'Neill, a wealthy San Franciscan, purchased the rancho from the Forster estate for \$250,000. O'Neill sold half interest in the rancho to the "Bonanza King of California," James C. Flood. The heirs of O'Neill and Flood held the property until 1942, when it was sold to the United States Navy.

1883

About the time O'Neill and Flood purchased the rancho, the California Southern Railway, a branch of the Santa Fe, was constructing a railway linking San Diego with San Bernardino. Completed in 1883, the railway opened the beach area of San Diego County for development and the real history of Oceanside began.

A small town had grown up around the mission in the San Luis Rey Valley. A storekeeper there, Andrew Jackson Meyers, was far-sighted enough to apply for a homestead grant in the area just south of Rancho Santa Margarita. The Federal government granted "Jack" Meyers 160 acres and a former government surveyor, Cave J. Cousts, staked-out the claim, which was to become the very heart of Oceanside. J. Chauncey Hayes handled the real estate for Meyers and the boom was on.

Going to the "ocean side" was a popular weekend retreat for rancho families living in the warmer inland areas. The two words were eventually merged in to "Oceanside". When Hayes petitioned for a post office, he submitted the name Oceanside and put the small community officially on the map.

1888

Early Oceanside grew at a phenomenal rate; on the date of the city's incorporation July 3, 1888 the population of Oceanside was approximately 1,000. By 1887, the Bank of Oceanside was built on the corner of Mission Avenue and South Coast Highway and also a grand hotel, the South Pacific, located on Pier View Way and Pacific Streets near the present pier.

A wharf company was formed and soundings were made at the location of what is now known as Wisconsin Street. The wharf was made entirely of wooden pilings, the first pile being driven May 12, 1888.

1890

In the winter of 1890-91, the wharf was destroyed by a storm and Melchoir Pieper, the proprietor of the South Pacific Hotel, salvaged most of the lumber. He took the pilings to his hotel where he kept it until the city appropriated funds for a new pier in 1893. This second pier was the first of five built at the Pier View Way location, including the one recently completed in 1987.



In the 1890's Oceanside had three hotels; the South Pacific, the St. Cloud and the Tremont, two drugstores, two livery stables, two blacksmiths, a hardware store, a bakery, a harness shop, a lumber yard, a barber shop, a newspaper, a school and the Oceanside Bank along with many other businesses. There were six churches: Christian, Congregational, Baptist, Episcopal, Holiness and Methodist.

1920

The railroads played an important role in the continuing development of the city. During the boom years, the trains brought thousands of prospective buyers. This continued until a highway was paved between San Diego and Los Angeles through Oceanside before 1920. In the 1920's the city prospered. Streetlights were installed, a new golf course was laid out and a grand new theater, "The Palomar", was built. The City slogan at that time was, "Oceanside, California's Pride." Many noteworthy visitors enjoyed our shore, including Mary Pickford and Douglas Fairbanks. A number of movies were filmed here during this decade.

1929

This sense of prosperity, of course, was false; founded more on speculation than stability. Oceanside suffered through the Great Depression of 1929 with the rest of the Nation. In spite of economic depression, considerable progress can be measured in the thirties. In 1934 a new city hall was built on Pier View Way; City government had its first permanent home since incorporation. That same year, a two-year college was founded. The Depression, however, did nothing to stem population growth; Oceanside's population grew from 3,508 in 1930 to 4,652 in 1940, according to U.S. Bureau of the Census figures.



1943

In 1943 the old steel pier was damaged severely in a storm. The value of the pier as a tourist attraction was deemed strong enough to consider raising a bond issue to build a new and even grander pier. In 1946, the people of Oceanside passed a \$175,000 bond issue to build the longest pier -- 1,900 feet on the West Coast. The same year saw the construction of the building which was to house the Oceanside Public Library until 1971.

1950

World War II saw Oceanside grow from a sleepy little town to a modern city. With the construction of the nation's largest Marine Corps Base, Camp Pendleton, on her border, the demand for housing and municipal services exceeded supply. The best illustration of the tremendous growth of the city is found in the census figures. The population of Oceanside jumped from the 1940 figure of 4,652 to 12,888 in 1950. In 1952 a special census showed the city's population exceeding 18,000 as the Marine Base grew with the Korean War and more service-connected families moved into the area.

1960

The 1960's saw the opening of Tri-City Hospital and the building of the Oceanside Small Craft Harbor. The harbor is a tourist destination and is well-used with over 800 boat slips covering 100 acres (30 in land and 70 in water). In addition to being the homeport of many pleasure boats, the marina harbors several sports fishing boats.



1980

A new Downtown transit center was built in 1983 and in September of 1987, the city dedicated its sixth pier, just in time for Oceanside's Centennial Celebration in 1988. The following year the new Civic Center was constructed and became the cornerstone for downtown redevelopment.

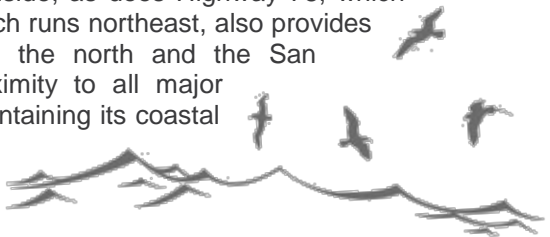
2010

The City of Oceanside became a charter city based on 53.79% vote of citizens on July 8, 2010.

2015

Today, Oceanside is a thriving community that provides all the conveniences of a modern city without the disadvantages.

Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a unique combination of outstanding location, well-priced available land and multiple resources. California's main highway, Interstate 5, runs through Oceanside, as does Highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. With the Los Angeles area to the north and the San Diego/Tijuana area to the south, Oceanside enjoys proximity to all major Southern California destinations, while at the same time maintaining its coastal beauty and autonomy.



The City of Oceanside accounts for various revenues and expenditures in a series of funds. Each fund is an autonomous accounting entity, established in accordance with legal and professional accounting standards. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions or limitations.

Following is a brief description of funds within the City of Oceanside.

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.

SPECIAL REVENUE FUNDS - 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. Special Revenue funds of the City include Asset Forfeiture, Library, Transnet, Gas Tax, Supplemental Law Enforcement, Maintenance and Special Districts, Community Development Block Grant, Federal/State/Local/Private Grants, HOME Grant and Housing Assistance Programs.

DEBT SERVICE FUNDS - This governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS - These funds were established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by enterprise funds or internal service funds.

ENTERPRISE FUNDS - These funds account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include Airport, Harbor/Beaches, Water/Sewer and Solid Waste.

INTERNAL SERVICE FUNDS - These funds account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include City Facilities, Employee Benefits, Fleet Management, Information Technology, Risk Management, Workers Compensation and General Services.

GENERAL FUND

AntiGraffiti
 Building Safety
 Cable TV Contract
 City Attorney
 City Clerk
 City Council
 City Manager
 City Treasurer
 Code Enforcement
 Economic Development
 Elections/Political Rprting
 Engineering Capital Project
 Engineering Transportation
 Facilities Maintenance
 Finance
 Fire
 Fire Personnel Training
 Fire Prevention
 Fire Suppression
 Harbor & Beaches
 Housing
 Human Resources
 Land Development
 Legislative Services
 Library
 Lifeguarding
 Mission Branch
 Parking Lot Enforcement
 Parking Lot Maintenance
 Parks & Recreation
 Pier Maintenance
 Planning/Engineering
 Police
 Police Field Operations
 Police Investigations
 Property Management
 Public Safety Communications
 Public Works
 Records Management
 Recreation Programs
 Resource Centers
 Revenue Management
 Senior Centers
 Senior Taxi Program
 Street Light Maintenance
 Street Sweeping
 Street Tree Maintenance
 Traffic Control System

SPECIAL FUNDS

Community Development Block Grants
 Community Development Commission
 Federal/State PassThru
 Gas Tax
 Inclusionary In Lieu
 Investments
 Library
 Lighting Districts
 Maintenance Districts
 Private Grants/Donations
 State & Local Asset Seizures
 State and Local Grants
 Traffic Services
 TransNet

INTERNAL SERVICE

City Building Services
 Employee Benefits
 Fleet Management
 General Services
 Information Services
 Risk Management
 Workers Compensation

ENTERPRISE

Water
 Sewer
 Solid Waste
 Airport
 Harbor

CAPITAL PROJECTS

Community Facilities District
 GF Community Facilities CIP
 Low/Mod Housing
 Major Thoroughfare Fees
 Municipal Golf Course Improvement
 Park Fees
 CRA Bond Construction
 General Capital Projects
 Public Facility Fees
 SLRR Major Water Course
 Traffic Signal DIF
 SCRR-DD-1-Zone

DEBT SERVICE

Community Facilities Districts
 Pension Obligation Bonds
 General Debt Service
 Oceanside Lighting Dist-DS
 Williams Ranch CFD
 Oceans Ranch Corp Ctr-CFD
 Pacific Coast Business Pk - CFD
 Trendwest CFD
 Morro Hills CFD

FINANCIAL SCHEDULES

Fund Balance Projections

	Estimated* 4/30/2016 Beginning Balance	+	Adopted FY 2016-17 Revenue	-	Adopted FY 2016-17 Operating Expenditures	-	Adopted FY 2016-17 Capital Expenditures	=	Projected 6/30/2017 Ending Balance
GENERAL FUND									
101 General Fund	\$ 8,527,000		\$138,774,605		\$138,179,184		\$ -		\$ 9,122,421
SPECIAL FUNDS									
102 Investment Clearing	-		803,350		803,350		-		-
204 Asset Seizure	991,000		11,000		450,000		-		552,000
209 Library	41,000		303,919		303,800		-		41,119
212 TransNet	526,000		19,152,497		2,322,497		7,490,000		9,866,000
213 Gas Tax	5,600,000		3,676,926		4,671,807		-		4,605,119
215 TDA- Transp Developmt Act Fd	-		90,000		90,000		-		-
216 Pavement Repair	-		2		-		-		2
217 Supplemental Law Enforcement	20,000		512,809		513,716		-		19,093
218 State Asset Seizure	11,000		200		200		-		11,000
221 Oside Lighting District	950,000		1,551,553		1,614,400		-		887,153
222 LLEBG/JAG	(98,000)		58,832		58,832		-		(98,000)
237 CDBG	500,000		2,650,704		2,650,703		-		500,001
241 Sunset Hills	55,000		24,939		31,692		-		48,247
242 Mission Meadows	-		9,436		8,904		-		532
243 Sunburst Homes	83,000		9,485		11,101		-		81,384
244 Douglas Park	368,000		191,480		236,224		-		323,256
246 Rancho Hermosa	14,000		28,857		28,944		-		13,913
247 Santa Fe Mesa	188,000		338,790		405,803		-		120,987
248 Del Oro Hills	69,000		536,157		592,993		-		12,164
249 Mar Lado	36,000		70,008		82,170		-		23,838
250 Guajome Ridge	128,000		57,006		68,498		-		116,508
251 Peacock Hills	41,000		16,468		29,218		-		28,250
252 Vista Del Rio	62,000		10,289		13,877		-		58,412
254 El Camino Memory Care MD	-		2,143		-		-		2,143
272 State and Local Grants	(80,000)		965,262		1,013,305		-		(128,043)
273 Federal/State Pass Thru SR	-		3,200,000		3,200,000		-		-
274 Federal Grant Special Revenue	11,000		79,924		79,924		-		11,000
276 Private Grants/Donations	106,000		11,700		11,700		-		106,000
277 HOME Grant	-		8,431,254		8,399,700		-		31,554
278 Inclusionary In Lieu	305,000		307,842		5,337,801		-		(4,724,959)
281 CDC-Low & Mod Housing Fund	905,000		429,159		975,371		-		358,788
282 CDC Housing Rehab Loan	-		350,000		350,000		-		-
283 CDC Housing Section 8	-		16,173,722		16,411,930		-		(238,208)
284 CDC Admin/Program Development	57,000		213,722		213,369		-		57,353
286 CDC Housing Mortgage Rev Bond	258,000		127,546		127,940		-		257,606
288 Housing Mobile Home Rent Control	358,000		290,824		290,823		-		358,001
289 CDC Hsng CalHome Prog Fd	42,000		1,310		131,632		-		(88,322)
Total Special Funds	\$ 11,547,000		\$ 60,689,115		\$ 51,532,224		\$ 7,490,000		\$ 13,213,891
DEBT SERVICE FUNDS									
402 Ocean Ranch Corp CFD	\$ 2,700,000		\$ 1,545,475		\$ 1,470,025		\$ -		\$ 2,775,450
403 Pacific Coast Business Park CFD	1,000,000		661,661		638,499		-		1,023,162
420 City Debt Service	-		5,870,396		5,870,396		-		-
455 Morro Hills CFD	5,100,000		1,809,912		1,771,483		-		5,138,429
961 OPFA Ds Fd	2,200,000		2,169,864		2,169,864		-		2,200,000
963 Oceanside Lighting Dist-DS Fd	32,000		476,219		476,219		-		32,000
Total Debt Service Funds	\$ 11,032,000		\$ 12,533,527		\$ 12,396,486		\$ -		\$ 11,169,041
CAPITAL PROJECTS FUNDS									
501 General Capital Projects	\$ 1,400,000		\$ 697,934		\$ 645,165		\$ 6,225,000		\$ (4,772,231)
503 Public Facility Fees	1,500,000		759,051		58,500		305,000		1,895,551
508 Traffic Signal DIF	300,000		95,217		50,000		45,000		300,217
510 SLRR Major Water Course	2,100,000		308,804		517,350		350,000		1,541,454
511 SLRR DD-1 Zone 1A	662,000		346,691		-		-		1,008,691
512 SLRR DD-1 Zone 1B	782,000		-		-		-		782,000
513 SLRR DD-1 Zone 1C	15,000		-		-		-		15,000

FINANCIAL SCHEDULES

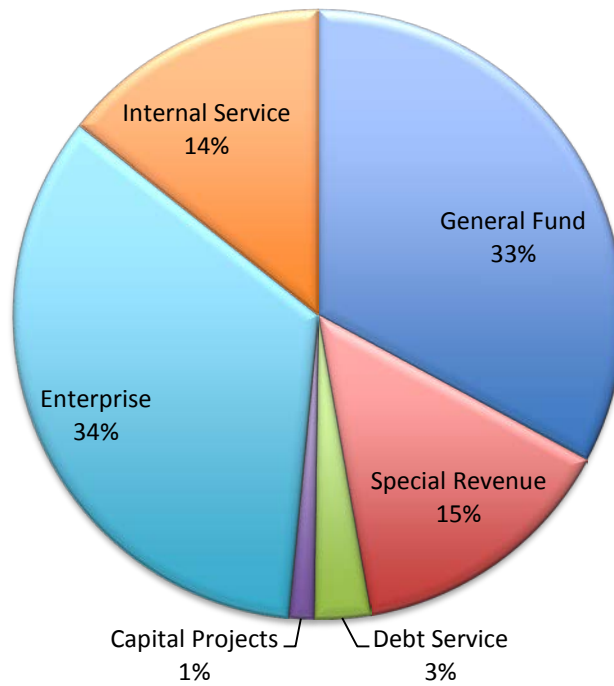
Fund Balance Projections

	Estimated* 4/30/2016 Beginning Balance	+	Adopted FY 2016-17 Revenue	-	Adopted FY 2016-17 Operating Expenditures	-	Adopted FY 2016-17 Capital Expenditures	=	Projected 6/30/2017 Ending Balance
	Estimated* 4/30/2016 Beginning Balance	+	Adopted FY 2016-17 Revenue	-	Adopted FY 2016-17 Operating Expenditures	-	Adopted FY 2016-17 Capital Expenditures	=	Projected 6/30/2017 Ending Balance
514 SLRR DD-1 Zone 1D	1,200,000		166,347		161,262				1,205,085
515 SLRR DD-1 Zone Pilgrim Creek	796,000		-		-				796,000
520 LACrk Mjr Wtr Course Dist 2	514,000		-		-	165,000			349,000
521 Loma Alta Crk DD-2/Zn-2A Fd	183,000		-		-	-			183,000
522 Loma Alta Crk DD2-Zone 2B	280,000		-		-	-			280,000
530 BVCrk Mjr Wtr Dist 3	77,000		-		-	-			77,000
531 Buena Vista DD3	362,000		-		-	-			362,000
540 TMI Triangle DD-4	77,000		-		-	-			77,000
550 Center City DD-5	39,000		5,753		-	-			44,753
561 Major Thoroughfare	9,500,000		1,547,816		446,319	600,000			10,001,497
581 GF Community Facilities CIP	4,000,000		1,083,900		2,954,408	560,000			1,569,492
596 Municipal Golf Course Improv	-		-		1,000	-			(1,000)
598 Park Fees	2,100,000		1,245,111		168,362	2,050			3,174,699
Total Capital Projects Funds	\$ 25,887,000		\$ 6,256,624		\$ 5,002,366	\$ 8,252,050			\$ 18,889,208
ENTERPRISE FUNDS									
710 Ad-Hoc Capital Projects	\$ -		\$ 4,500,000		-	\$ 4,550,000			\$ (50,000)
711 Water Operating	2,200,000		53,971,255		52,828,000	-			3,343,255
712 Water F/A Replacement	34,400,000		9,411,591		1,582,812	19,471,000			22,757,779
715 Water Connection Fees	13,000,000		1,081,244		1,800,000	9,550,000			2,731,244
717 Water Debt Service	8,000,000		2,236,905		2,205,813	-			8,031,092
721 Sewer Operating	2,000,000		27,740,282		23,474,106	-			6,266,176
722 Sewer F/A Replacement	37,500,000		11,853,531		1,582,312	18,550,000			29,221,219
726 Sewer Expansion/Improvement	5,200,000		451,804		-	300,000			5,351,804
727 Sewer Debt Service	-		4,480,094		4,437,810	-			42,284
731 Solid Waste Disposal	149,000		26,217,584		25,580,138	400,000			386,446
741 Airport	(337,000)		113,913		91,787	-			(314,874)
742 Airport Debt Service	(915,000)		88,238		161,234	-			(987,996)
751 Harbor	3,100,000		7,035,400		7,023,848	-			3,111,552
Total Enterprise Funds	\$104,297,000		\$149,181,841		\$120,767,860	\$ 52,821,000			\$ 79,939,981
INTERNAL SERVICE FUNDS									
814 Risk Management	\$ 1,600,000		\$ 3,607,298		\$ 3,607,349	\$ -			\$ 1,599,949
817 Employee Benefits	-		36,538,828		35,003,957	-			1,534,871
818 Workers Compensation	-		3,548,868		3,548,868	-			-
831 Fleet Management	13,000,000		6,998,051		7,042,079	-			12,955,972
841 Information Services	-		5,768,927		5,763,927	-			5,000
851 City Building Services	1,400,000		3,709,085		4,143,131	-			965,954
871 General Services	-		393,049		393,048	-			1
Total Internal Services Funds	\$ 16,000,000		\$ 60,564,106		\$ 59,502,359	\$ -			\$ 17,061,747
GRAND TOTAL	\$177,290,000		\$427,999,818		\$387,380,479	\$ 68,563,050			\$149,396,289

*Reflects Unassigned and/or Undesignated Balances at 4/30/16. This report includes the use of fund balances for Operating and Capital budgets.

Fund Type	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
General Fund	\$ 129,684,426	\$ 127,718,649	\$ 136,405,474	\$ 132,959,270	\$ 138,774,605
Special Revenue	34,969,382	36,304,890	34,126,491	58,023,472	60,689,115
Debt Service	34,402,169	43,756,451	13,654,111	12,592,027	12,533,527
Capital Projects	2,476,255	2,555,544	3,637,396	1,755,599	5,671,625
Enterprise	133,887,356	157,000,909	167,357,645	147,724,153	143,848,592
Internal Service	53,316,275	53,092,610	56,880,029	55,559,364	60,564,107
Grand Total	\$ 388,735,863	\$ 420,429,053	\$ 412,061,146	\$ 408,613,885	\$ 422,081,571

Adopted Budget FY 2016-17



FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
General Fund					
00101 - General Fd	\$ 129,684,426	\$ 127,718,649	\$ 136,405,474	\$ 132,959,270	\$ 138,774,605
Total General Fund	\$ 129,684,426	\$ 127,718,649	\$ 136,405,474	\$ 132,959,270	\$ 138,774,605
Special Revenue					
00102 - Investment Clearing Fd	\$ 607,206	\$ 719,255	\$ 746,576	\$ 712,100	\$ 803,350
00204 - Asset Seizure Fd	146,685	85,492	94,292	66,000	11,000
00209 - Library Fd	239,389	244,183	247,968	263,919	303,919
00212 - TransNet Fd	5,572,071	391,836	428,136	12,650,461	19,152,497
00213 - Gas Tax Fd	4,340,277	5,917,819	5,636,226	4,032,203	3,676,926
00215 - TDA-Transp Devlpmt Act Fd	-	-	-	-	90,000
00216 - Pavement Repair Fd [SLTPPR]	2	2	2	2	2
00217 - Supptl Law Enforcmt Fd	287,511	254,071	399,751	788,983	512,809
00218 - State & Local Asset Seizure Fd	74	71	79	200	200
00221 - Oside LightingDistrict 2-91 Fd	1,162,669	5,799,029	1,545,460	1,863,080	1,551,553
00222 - LLEBG/JAG Grant Fd	139,549	51,911	-	186,909	58,832
00237 - CDBG Fd	1,362,244	1,201,412	1,378,876	2,692,576	2,650,704
00241 - Sunset Hills MD Fd	25,124	24,990	25,032	24,939	24,939
00242 - Mission Meadows MD Fd	9,359	9,162	8,961	9,436	9,436
00243 - Sunburst Homes MD Fd	9,322	9,793	9,618	9,485	9,485
00244 - Douglas Park MD Fd	193,957	198,038	205,060	187,063	191,480
00246 - Rancho Hermosa MD Fd	28,978	28,830	30,818	28,857	28,857
00247 - Santa Fe Mesa MD Fd	339,631	340,023	348,933	338,790	338,790
00248 - Del Oro Hills MD Fd	531,306	523,357	525,816	536,157	536,157
00249 - Mar Lado MD Fd	88,344	92,567	91,917	70,008	70,008
00250 - Guajome Ridge MD Fd	53,757	53,983	55,388	55,688	57,006
00251 - Peacock Hills MD Fd	16,500	16,540	16,529	16,468	16,468
00252 - Vista Del Rio MD Fd	9,463	9,799	10,035	10,058	10,289
00254 - El Camino MCF MD Fd	-	-	-	2,143	2,143
00260 - Traffic Services Fd	290,968	-	48,829	-	-
00272 - State and Local Grant Fd	1,268,625	1,306,310	1,356,050	4,114,183	965,262
00273 - Federal/State PassThru SR Fd	238,189	798,739	1,586,883	3,817,030	3,200,000
00274 - Federal Grant Special Rev Fd	513,887	488,547	528,396	920,855	79,924
00276 - Private Grants/Donations Fd	9,931	20,140	16,414	50,935	11,700
00277 - HOME Grant Fund	661,473	1,003,675	2,690,206	7,020,777	8,431,254
00278 - Inclusionary In Lieu Fund	956,404	651,012	142,096	217,562	307,842
00281 - CDC- Low/Mod Hsng Fund	280,909	462,226	346,742	426,369	429,159
00282 - CDC Housing Rehab Loan Prog Fc	198,288	151,317	175,537	350,000	350,000
00283 - CDC Hsng Section 8 Fd	14,401,844	14,654,010	14,482,788	15,851,331	16,173,722
00284 - CDC Adm/Program Development F	220,775	198,372	211,544	213,722	213,722
00286 - CDC Housing Mortgage Rev Bd Fc	169,290	143,451	127,478	127,200	127,546
00288 - Hsng MobileHome Rent Cntrl Fd	298,569	297,865	258,868	286,610	290,824
00289 - CDC Hsng CalHome Prog Fd	296,812	157,063	349,187	81,373	1,310
Total Special Revenue	\$ 34,969,382	\$ 36,304,890	\$ 34,126,491	\$ 58,023,472	\$ 60,689,115
Debt Service					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$ 13,114,636	\$ 13,388,064	\$ 1,522,270	\$ 1,422,960	\$ 1,545,475
00403 - Pacific Coast Business Pk-CFD	600,268	618,998	624,209	614,146	661,661
00420 - General Debt Service Fd	5,590,559	5,829,616	5,957,927	6,107,875	5,870,396
00455 - Morro Hills CFD Fd	10,031,113	21,538,641	2,910,305	1,813,970	1,809,912
00961 - OPFA DS Fd	4,332,533	2,143,022	2,163,181	2,156,857	2,169,864
00963 - Oceanside Lighting Dist-DS Fd	733,060	238,110	476,219	476,219	476,219
Total Debt Service	\$ 34,402,169	\$ 43,756,451	\$ 13,654,111	\$ 12,592,027	\$ 12,533,527

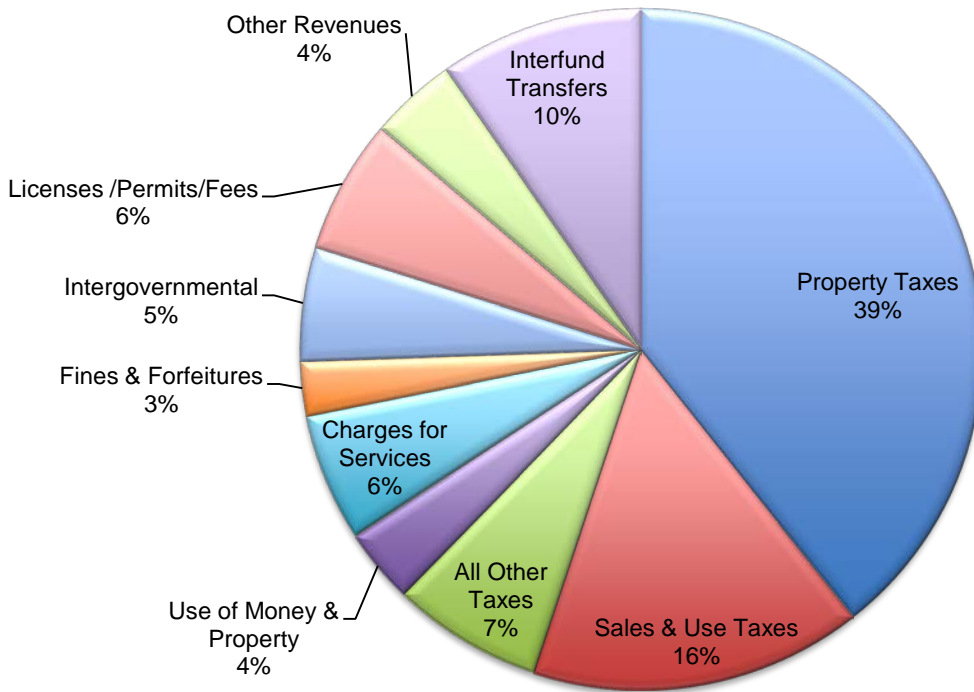
FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Capital Projects					
00501 - General Capital Projects Fd	\$ 20,521	\$ 17,416	\$ 297,913	\$ 68,790	\$ 672,935
00503 - Public Facility Fees Fd	612,446	394,553	1,119,399	303,884	759,051
00508 - Traffic Signal DIF Fd	90,760	108,975	98,532	41,680	95,217
00510 - SLRR Major Water Course Fd	26,456	87,864	23,467	7,139	308,804
00511 - SLRR-DD-1/Zone-1A Fd	4,069	115,429	4,830	8,588	346,691
00512 - SLRR-DD-1/Zone-1B Fd	5,493	5,098	5,675	7,795	-
00513 - SLRR-DD-1/Zone-1C Fd	117	100	111	128	-
00514 - SLRR-DD-1/Zone-1D Fd	9,047	16,201	9,232	17,170	166,347
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	5,435	5,159	5,757	7,925	-
00520 - LACrk Mjr Wtr Course Dist 2 Fd	40,946	44,867	414,111	10,748	-
00521 - Loma Alta Creek DD-2/Zn-2A Fd	2,585	1,013	212,990	-	-
00522 - Loma Alta Crk DD-2/Zone-2B Fd	23,828	25,910	92,213	6,343	-
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	1,998	19,371	2,073	761	-
00531 - Buena Vista Creek DD-3 Fd	5,280	34,182	5,200	3,631	-
00540 - TMI Triangle DD-4 Fd	743	537	557	766	-
00550 - Center City DD-5 Fd	3,178	2,296	3,383	3,185	5,753
00561 - Major Thoroughfare Fees Fd	837,656	1,095,018	479,877	539,001	1,547,816
00581 - GF Community Facilities CIP Fd	228,154	274,126	669,981	501,400	523,900
00596 - Municipal GolfCourse Improv Fd	61,677	34,916	8,933	124,000	-
00598 - Park Fees Fd	495,866	272,513	183,162	102,665	1,245,111
Total Capital Projects	\$ 2,476,255	\$ 2,555,544	\$ 3,637,396	\$ 1,755,599	\$ 5,671,625
Enterprise					
00711 - Water Operating Fd	\$ 50,889,376	\$ 54,781,642	\$ 50,758,635	\$ 49,728,213	\$ 53,971,255
00712 - Water F/A Replacement Fd	6,828,682	7,146,748	22,287,936	8,102,737	9,411,591
00715 - Water Connection Fees Fd	1,205,244	1,090,272	1,437,447	1,746,230	1,081,244
00717 - Water Debt Service Fd	2,247,390	1,995,428	2,408,056	2,337,196	2,236,905
00721 - Sewer Operating Fd	25,606,294	44,957,125	31,591,115	28,471,005	27,740,282
00722 - Sewer F/A Replacement Fd	8,480,469	9,966,688	20,415,821	15,282,872	11,053,611
00726 - Sewer Expansion/Improvement Fd	1,022,523	361,265	930,464	501,273	418,475
00727 - Sewer Debt Service Fd	7,046,270	5,945,364	5,784,579	9,010,023	4,480,094
00731 - Solid Waste Disposal Fd	23,572,670	23,732,069	24,479,813	25,527,037	26,217,584
00741 - Airport Fd	103,540	105,663	96,742	111,107	113,913
00742 - Airport Debt Service Fund	87,757	88,780	90,934	88,186	88,238
00751 - Harbor Fd	6,797,141	6,829,865	7,076,103	6,818,274	7,035,400
Total Enterprise	\$ 133,887,356	\$ 157,000,909	\$ 167,357,645	\$ 147,724,153	\$ 143,848,592
Internal Service					
00814 - Risk Management Fd	\$ 3,690,158	\$ 4,490,781	\$ 3,348,653	\$ 3,578,811	\$ 3,607,298
00817 - Employee BenefitsFd	28,892,102	28,716,733	30,338,326	32,145,880	36,538,828
00818 - Workers Compensation Fd	4,042,228	4,083,543	6,846,717	3,437,772	3,548,868
00831 - Fleet Management Fd	7,067,770	7,132,916	7,067,820	7,014,944	6,998,051
00841 - Information Services Fd	5,270,223	4,933,629	5,543,551	5,546,654	5,768,928
00851 - City Building Services Fd	3,475,272	3,478,952	3,409,518	3,478,515	3,709,085
00861 - Radio Communications Svcs Fd	549,890	-	-	-	-
00871 - General Services Fund	328,632	256,056	325,444	356,788	393,049
Total Internal Service	\$ 53,316,275	\$ 53,092,610	\$ 56,880,029	\$ 55,559,364	\$ 60,564,107
Grand Total	\$ 388,735,863	\$ 420,429,053	\$ 412,061,146	\$ 408,613,885	\$ 422,081,571

Fund Type	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Property Taxes	\$ 49,143,021	\$ 49,142,577	\$ 51,170,308	\$ 52,300,000	\$ 54,574,732
Sales & Use Taxes	20,427,305	21,251,247	21,452,095	20,681,000	21,880,150
All Other Taxes	7,737,212	8,307,638	9,880,373	9,780,000	9,915,000
Use of Money & Property	4,112,867	4,733,026	4,907,376	4,622,936	4,911,759
Charges for Services	6,652,599	7,234,048	7,840,552	7,421,959	8,435,009
Fines & Forfeitures	4,065,159	4,211,163	3,947,380	3,640,000	3,595,300
Intergovernmental	7,079,362	7,338,170	10,021,699	7,525,300	7,481,320
Licenses /Permits/Fees	7,633,793	7,894,872	8,213,061	8,259,400	8,865,948
Other Revenues	11,442,123	5,230,007	6,727,521	5,799,924	5,719,528
Interfund Transfers	11,390,985	12,375,901	12,245,109	12,928,751	13,395,859
Grand Total	\$ 129,684,426	\$ 127,718,649	\$ 136,405,474	\$ 132,959,270	\$ 138,774,605

Adopted Budget FY 2016-17



	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Property Taxes					
4101 Prop Taxes- PY Secured	\$ 284,066	\$ 187,360	\$ 163,579	\$ 200,000	\$ 200,000
4101 Prop Taxes-Curr Secured	30,899,311	31,654,633	33,431,694	34,575,000	36,107,500
4101 Prop Taxes-In Lieu	13,510,532	13,796,020	14,618,526	15,190,000	15,897,232
4101 Prop Taxes-Suppl Curre Unsec	-	-	(360)	-	-
4101 Prop Taxes-Suppl Delinq Sec	40,800	32,273	(4,555)	35,000	20,000
4101 Prop Taxes-Transfer	690,461	875,716	892,327	600,000	600,000
4101 Prop Taxes-Suppl Curr Sec	574,427	914,863	790,549	550,000	550,000
4103 Prop Tax-Residual RPTTF	2,874,526	1,099,375	1,026,393	850,000	900,000
4106 Tax Increment-Pass Thru	268,898	582,337	252,155	300,000	300,000
Property Taxes Total	\$ 49,143,021	\$ 49,142,577	\$ 51,170,308	\$ 52,300,000	\$ 54,574,732
Sales & Use Taxes					
4121 Sales Tax - Compensation Fd	\$ 4,485,909	\$ 5,027,740	\$ 4,787,891	\$ 1,391,000	\$ -
4121 Sales&Use Tax - County	14,197,216	14,412,752	14,744,055	17,500,000	20,080,150
4121 Sales&Use Tax - Prop 172	1,744,180	1,810,755	1,920,149	1,790,000	1,800,000
Sales & Use Taxes Total	\$ 20,427,305	\$ 21,251,247	\$ 21,452,095	\$ 20,681,000	\$ 21,880,150
All Other Taxes					
4116 Transient Occupancy Tax	\$ 4,239,186	\$ 4,707,473	\$ 5,950,710	\$ 6,000,000	\$ 6,060,000
4126 Card Room Taxes - Table Fees	1,151,243	1,150,955	1,229,390	1,230,000	1,230,000
4156 Business Licenses - %	2,207,036	2,327,058	2,519,419	2,500,000	2,550,000
4156 Business Licenses - Penalty	139,747	122,152	180,854	50,000	75,000
All Other Taxes Total	\$ 7,737,212	\$ 8,307,638	\$ 9,880,373	\$ 9,780,000	\$ 9,915,000
Use of Money & Property					
4216 Investment Earnings-Pool	\$ 470,937	\$ 564,225	\$ 691,720	\$ 520,000	\$ 695,500
4216 Investment Earnings-Pool Prem	6,352	6,772	8,934	6,000	8,000
4351 PM R&L-Cell Tower Cty Prop	251,011	300,460	317,651	300,000	320,000
4351 PM R&L-Cell Tower ROW	650,687	574,971	560,220	600,000	625,000
4351 PM R&L-City	939,214	1,077,247	1,135,110	1,100,000	1,120,000
4351 PM R&L-TideLnd Optical	2,883	2,947	3,231	2,500	3,000
4351 PM R&L-TideLnd Pier Bait	51,222	57,140	67,676	58,000	45,000
4351 PM R&L-TideLnd Rubys Diner	221,952	291,482	295,010	220,000	290,000
4351 PM R&L-TideLnd Tin Fish	42,456	48,472	48,117	50,000	45,000
4352 Recreation Rentals	89,357	114,238	87,322	121,900	110,000
4352 Recreation Rentals-Permit Reve	7,047	8,046	3,438	-	-
4353 R&L-Hbr Tideland	557,185	537,897	625,849	585,000	585,000
4353 R&L-L.L.Resource Ctr Rents	54,291	46,868	68,778	70,000	55,723
4353 R&L-Muni Golf Course	15,000	80,000	-	-	-
4353 R&L-REACH Air Prop Lease	-	130,000	156,000	156,000	156,000
4355 R&L Fire Facility Use	-	-	-	-	20,000
4358 Special Events	75,121	93,816	88,133	81,400	81,400
4361 Sports & Athletics	122,669	130,664	141,188	128,100	128,100
4364 Aquatic Revenue	398,636	489,181	432,685	453,336	453,336
4366 Recreation Program Fees	132,792	137,511	138,079	165,600	165,600
4366 Recreation Senior Programs	11,217	7,939	8,297	5,100	5,100
4366 Summer Camp	12,838	33,150	29,938	-	-
Use of Money & Property Total	\$ 4,112,867	\$ 4,733,026	\$ 4,907,376	\$ 4,622,936	\$ 4,911,759
Charges for Services					
4156 Business Lic - Admin Fee	\$ (2,760)	\$ -	\$ -	\$ -	\$ -
4411 DocuSvcs-Accident Rpt Fees	26,296	30,916	29,884	30,000	30,400
4411 DocuSvcs-Conditional Use Prmt	60,115	28,593	24,631	30,000	8,000
4411 DocuSvcs-Copies/Research	13,840	10,749	11,874	10,000	10,000
4411 DocuSvcs-Duplication Svcs	20,769	29,574	42,017	40,000	47,000
4411 DocuSvcs-Dvlpmnt Plan Rvw	40,023	30,862	17,621	30,000	12,000
4411 DocuSvcs-FingerPrintg Fee	16,396	21,137	16,183	22,000	16,400
4411 DocuSvcs-Genl Plan Amendmts	4,801	-	-	1,000	-

	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
4411 DocuSvcs-Plan Applicatn Fees	27,175	16,007	11,296	12,000	5,000
4411 DocuSvcs-PublicNtc/Postage	12,751	4,253	8,381	16,000	12,000
4411 DocuSvcs-Review/Research	58,450	60,800	50,002	60,000	45,000
4411 DocuSvcs-Revsn/Amnd Appvrd Prj	11,904	-	3,218	-	-
4411 DocuSvcs-SaleMaps/Pub/Docs	955	60	187	500	200
4411 DocuSvcs-Sign Permits	1,200	1,200	1,650	1,000	1,000
4411 DocuSvcs-Tentative Map Fees	4,025	3,552	1,545	1,000	-
4411 DocuSvcs-Variance	20,000	3,200	-	3,000	-
4411 DocuSvcs-Zoning Amendmnts	3,861	-	-	-	-
4412 DocuSvcs-Elections	775	240	1,090	250	250
4413 DocuSvcs-City Clerk	2,167	2,143	1,291	2,000	2,000
4416 Contract Fee-Waste Mgmt	(21)	-	-	-	-
4417 Business Lic - Admin Fee	351,997	332,563	331,090	350,000	353,500
4426 Appeal Planner Decisions	1,750	-	3,500	-	-
4426 Developer's Conference	7,600	7,600	6,000	7,600	5,000
4426 Entitlement Reviews	251,642	402,642	553,507	455,000	475,000
4426 Environ Rvw Fees	7,751	3,366	3,672	3,600	3,300
4426 Misc Plan Check & Review	-	(100)	-	-	-
4426 PlanCk-Bldgs	673,551	757,208	822,944	887,000	1,021,800
4426 PlanCK-CASp	-	5,286	2,841	5,000	5,000
4426 PlanCK-DevDeposit Revenue	-	-	-	229,500	448,000
4426 PlanCk-Erosn Cntrl	25,641	34,759	40,983	40,000	50,000
4426 PlanCK-Final/Parcel Map	17,238	38,581	83,355	52,000	80,000
4426 PlanCk-Grading	176,012	192,968	219,016	215,000	265,000
4426 PlanCk-Improv	48,154	59,790	51,813	69,000	100,000
4426 PlanCk-Landscape	44,210	57,321	76,209	54,000	60,000
4426 Storm Water	74,813	43,967	63,496	60,000	60,000
4426 Subdvn Map-Devlpmt Fees	1,200	600	2,000	1,500	-
4426 Substantl Conformity	14,100	9,900	13,800	12,000	12,000
4426 Survey Services	38,179	32,786	49,308	35,000	50,000
4451 Inspectn-After Hours	16,295	25,593	47,573	42,000	32,000
4451 Inspectn-Annual - OFD	20,652	15,852	79,678	40,000	80,000
4451 Inspectn-Erosion	22,029	26,814	23,511	25,000	35,000
4451 Inspectn-Grading/Engr	89,316	96,471	82,631	100,000	115,000
4451 Inspectn-Imprvmnt/Engr	14,983	29,494	23,429	25,000	25,000
4451 Inspectn-Ldscp/Engr	15,488	11,900	14,728	12,000	16,000
4451 Inspectn-MblHm AB925	10,096	10,096	10,096	10,000	10,000
4451 Inspectn-Spec-OFD	5,175	6,846	5,154	4,200	5,000
4451 Inspectn-System-OFD	346,691	387,038	403,864	350,000	425,000
4452 Ambulance Billing	3,494,237	3,658,484	3,770,389	3,490,000	3,876,000
4452 Other Fees & Svcs	69,225	67,335	92,545	66,000	93,200
4452 OTMD VO Admin Fee	-	-	-	-	12,000
4455 Lobbyist Registration	4,741	4,560	4,256	4,000	3,400
4461 Reimb for Services	487,111	671,042	738,294	518,809	529,559
Charges for Services Total	\$ 6,652,599	\$ 7,234,048	\$ 7,840,552	\$ 7,421,959	\$ 8,435,009
Fines & Forfeitures					
4196 FF&P - Abandoned Vehicle Abate	\$ -	\$ -	\$ 40,636	\$ 115,000	\$ 115,000
4196 FF&P - Admin Citation - CdEnfr	116,700	125,315	82,285	110,000	82,300
4196 FF&P - Impound Fees	14,200	17,600	16,700	15,000	16,000
4196 FF&P - Misc/Other	1,004,110	805,372	598,351	615,000	600,000
4196 FF&P - OPD-Admin Tow Fees	-	230,325	247,177	230,000	250,000
4196 FF&P - OPD-False Alarm Fees	83,862	81,301	89,925	80,000	82,000
4196 FF&P - Red Light Photo Fines	532,982	578,372	428,561	65,000	-
4196 FF&P-Parking Citation Current	2,313,305	2,372,878	2,443,745	2,410,000	2,450,000
Fines & Forfeitures Total	\$ 4,065,159	\$ 4,211,163	\$ 3,947,380	\$ 3,640,000	\$ 3,595,300

	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Intergovernmental					
4368 Oth Agencies- PS Reimbursement	\$ 120,381	\$ 142,939	\$ 117,511	\$ 165,000	\$ 179,000
4368 Oth Agencies-Hmowner Prop Tx	291,641	283,712	280,740	285,000	285,000
4368 Oth Agencies-Peace Offcr-Std	72,885	49,062	19,759	50,000	20,000
4368 Oth Agencies-PS Reimbursement	9,083	9,674	8,610	-	-
4368 Oth Agencies-Reimbursement	-	1,681	-	-	-
4368 Oth Agencies-State Mandated	75,038	4,922	2,680,637	-	-
4376 State & Local Grant	7,792	1,550	-	-	-
4385 Genl Adm Charge	2,483,772	2,756,815	2,794,102	2,886,400	6,913,320
4385 Genl Adm Chrg InLieu of Tax	3,966,240	3,995,000	4,054,900	4,054,900	-
4393 Cntrb-NonGovtSrc-PalomarCllg	32,400	18,000	57,400	40,000	40,000
4393 Cntrb-NonGovtSrc-SONGS	-	40,000	-	20,000	20,000
4393 Contrib fr NonGovt Src	20,130	34,815	8,040	24,000	24,000
Intergovernmental Total	\$ 7,079,362	\$ 7,338,170	\$ 10,021,699	\$ 7,525,300	\$ 7,481,320
Licenses /Permits/Fees					
4152 Reach Program Branding	\$ -	\$ 8,333	\$ 10,000	\$ 15,000	\$ 10,000
4152 Taxicab VLF	18,656	5,022	8,362	-	6,800
4161 Prmt-Building	1,684,948	1,601,589	1,391,139	1,935,000	2,201,200
4161 Prmt-Coastal Development	56,473	16,205	24,205	13,000	20,000
4161 Prmt-Grading/Engineering	14,978	9,773	6,600	13,000	13,000
4161 Prmt-Kiosk Sign Program	1,890	240	210	2,400	250
4161 Prmt-Mobil Home Operator	20,574	20,574	20,574	20,500	20,500
4161 Prmt-Right of Way	308,085	377,939	317,842	324,000	375,000
4161 Prmt-Special Events	52,715	79,242	54,436	80,000	55,000
4161 Prmt-Street & Curb Engineer	-	500	-	-	-
4161 Prmt-Street Name Assignment	1,696	2,175	1,950	1,500	6,500
4161 Prmt-Transportation Svcs	-	483	-	-	-
4165 Fees-SatWagering	-	-	-	-	20,000
4166 Franchise Fees	3,981,353	4,112,292	4,470,596	4,120,000	4,192,698
4182 Parking Machine Collections	1,158,243	1,325,628	1,469,407	1,300,000	1,450,000
4182 Prkg Mach-Temp Lot 24 B	-	-	5,071	100,000	100,000
4186 PrkgPrmt-Annual	86,844	108,682	122,847	110,000	145,000
4188 Prkg Meter Rev	247,338	226,195	309,822	225,000	250,000
Licenses /Permits/Fees Total	\$ 7,633,793	\$ 7,894,872	\$ 8,213,061	\$ 8,259,400	\$ 8,865,948
Other Revenues					
4501 Misc Income	\$ 6,646,728	\$ 313,728	\$ 1,783,860	\$ 206,500	\$ 104,140
4501 Misc Inc-SatWagering Fee	-	-	24,411	20,000	-
4501 Misc Revenue-Settlement	20,000	1,742	153,364	-	-
4501 Other Misc. Revenue	22,740	150,246	10,300	1,000	1,000
4526 Internal Svc Fund Rev	4,680,031	4,691,841	4,695,001	5,517,942	5,561,523
4526 Morro Hills-IntSvcRev	39,156	35,660	21,610	20,507	21,100
4526 Ocean Ranch-IntSvcRev	18,096	23,385	22,940	17,940	15,405
4526 Pacific Coast Bus Pk-IntSvcRev	15,372	13,405	16,035	16,035	16,360
Other Revenues Total	\$ 11,442,123	\$ 5,230,007	\$ 6,727,521	\$ 5,799,924	\$ 5,719,528
Interfund Transfers					
6800 Trns-f Airport Fd	\$ 10,608	\$ 10,608	\$ 10,700	\$ 10,700	\$ -
6800 Trns-f City Building Services	-	20,000	-	-	-
6800 Trns-f Del Oro Hills MD Fd	85,788	90,075	90,075	90,075	90,075
6800 Trns-f Douglas Park MD Fd	20,436	21,460	21,460	21,460	21,460
6800 Trns-f Federal Grant SR	26,091	-	6,790	-	-
6800 Trns-f Fleet Management Fd	300,000	338,700	-	-	-
6800 Trns-f Gas Tax Fd	924,996	925,000	535,000	535,000	535,000
6800 Trns-f Genl Cap Projects Fd	-	-	-	-	10,700
6800 Trns-f Genl Fund	-	-	-	-	119,434
6800 Trns-f Guajome Ridge MD Fd	5,904	6,203	6,203	6,203	6,203

	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
6800 Trns-f Harbor Fd	4,830,226	5,127,770	5,375,546	5,785,461	6,005,592
6800 Trns-f Information Services Fd	434,220	21,730	-	-	-
6800 Trns-f LightDist.	20,004	20,000	410,000	410,000	410,000
6800 Trns-f LLEBG Grant Fd	3,029	-	-	-	-
6800 Trns-f Mar Lado MD Fd	13,068	13,716	13,716	13,716	13,716
6800 Trns-f Mission Meadows MD Fd	7,080	7,430	7,430	7,430	7,430
6800 Trns-f Peacock Hills MD Fd	1,416	1,482	1,482	1,482	1,482
6800 Trns-f Private/Grnts Donations	-	1,560	-	-	-
6800 Trns-f Rancho Hermosa MD Fd	5,916	6,213	6,213	6,213	6,213
6800 Trns-f Risk Mgmt	52,912	62,667	71,169	58,566	-
6800 Trns-f SA-Genl Project Fd	20,004	20,000	-	-	-
6800 Trns-f Santa Fe Mesa MD Fd	101,904	106,995	106,995	106,995	106,995
6800 Trns-f Solid Waste Disposal Fd	3,681,911	3,654,992	3,841,531	3,863,019	4,120,274
6800 Trns-f Solid Waste-City Svcs	-	1,161,449	1,015,912	1,171,769	1,220,575
6800 Trns-f State&Local Grant Fd	43,788	38,725	-	-	-
6800 Trns-f Sunburst Hms MD Fd	996	1,041	1,041	1,041	1,041
6800 Trns-f Sunset Hills MD Fd	2,484	2,602	2,602	2,602	2,602
6800 Trns-f Vista Del Rio MD Fd	540	567	567	567	584
6800 Trns-f Water Operating Fd	797,664	714,916	720,677	836,452	716,483
Interfund Transfers Total	\$ 11,390,985	\$ 12,375,901	\$ 12,245,109	\$ 12,928,751	\$ 13,395,859
Grand Total	\$ 129,684,426	\$ 127,718,649	\$ 136,405,474	\$ 132,959,270	\$ 138,774,605

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Special Revenue					
00102 - Investment Clearing Fd					
Investment Earnings-Pool	\$ 607,206	\$ 719,255	\$ 746,576	\$ 712,100	\$ 803,350
00204 - Asset Seizure Fd					
Investment Earnings-Pool	5,309	5,822	6,795	6,000	6,000
Oth Agencies-Forftd Prop Share	135,085	79,670	87,121	60,000	5,000
Oth Agencies-Homeland Security	6,291	-	-	-	-
Oth Federal Grants	-	-	376	-	-
00209 - Library Fd					
Investment Earnings-Pool	115	26	-	119	119
Contrib fr NonGovt Src	50,180	68,862	61,788	68,000	68,000
Libr Audio Visual Svcs	103,281	89,494	100,381	110,000	110,000
Trns-f Genl Fund	85,812	85,800	85,800	85,800	125,800
00212 - TransNet Fd					
SalesTax-TransNet II1/2 Cent	5,249,000	-	-	12,000,000	18,595,000
Investment Earnings-Pool	54,405	52,371	18,723	32,012	-
State & Local Grant	268,666	339,465	409,413	618,449	557,497
00213 - Gas Tax Fd					
Gas Tax - Sct2105	792,203	1,234,004	991,755	1,046,064	1,072,268
Gas Tax - Sct 2106	625,544	644,632	672,878	544,108	528,184
Gas Tax - Sct2107	1,298,134	1,320,057	1,269,264	1,430,163	1,489,016
Gas Tax - Sct2107.5	10,000	10,000	10,000	10,000	10,000
Gas Tax - Sct 2103	1,438,443	2,527,786	1,694,947	829,342	404,932
Investment Earnings-Pool	20,732	25,694	41,013	22,526	22,526
Trns-f TransNet Fd	-	-	803,533	-	-
Trns-f Solid Waste Disposal Fd	150,000	150,000	150,000	150,000	150,000
Trns-f Risk Mgmt	5,221	5,645	2,837	-	-
00215 - TDA-Transp Devlpmt Act Fd					
State & Local Grant	-	-	-	-	90,000
00216 - Pavement Repair Fd [SLTPPR]					
Investment Earnings-Pool	2	2	2	2	2
00217 - Supptl Law Enforcmt Fd					
Investment Earnings-Pool	305	1,962	3,714	300	300
St & Local Grant	-	-	-	339,394	318,656
State & Local Grant	287,206	252,109	396,037	449,289	193,853
00218 - State & Local Asset Seizure Fd					
Investment Earnings-Pool	74	71	79	-	-
Oth Agencies-Forftd Prop Share	-	-	-	200	200
00221 - Oside LightingDistrict 2-91 Fd					
Spec Assmt-Lightg Dist	1,156,681	1,148,550	1,152,216	1,147,773	1,156,553
Investment Earnings-Pool	3,384	3,829	2,545	3,579	-
Investment Earnings-Pool Prem	234	243	308	-	-
Interest - Loan	-	280	230	-	-
Street Light-Energy Fees	2,369	1,096	102	10,000	5,000
St Lght-Svc Pnt Connection Fee	-	30	60	-	-
Bond Prcds-2013 St Light Lse	-	4,645,000	-	-	-
Trns-f Gas Tax Fd	-	-	390,000	701,728	390,000
00222 - LLEBG/JAG Grant Fd					

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Investment Earnings-Pool	550	34	-	-	-
State & Local Grant	-	-	-	186,909	58,832
Oth Federal Grants	138,999	51,877	-	-	-
00237 - CDBG Fd					
HsngLnRePay-MentalHlthSys	41,001	41,001	41,001	41,001	41,001
HUD CDBG	1,353,716	1,303,385	1,403,321	2,539,207	2,650,704
Contra-CDBG-Prog Incm	(33,176)	(142,974)	(65,446)	(41,001)	(41,001)
Contrib fr NonGovt Src	-	-	-	153,369	-
Misc Income	702	-	-	-	-
00241 - Sunset Hills MD Fd					
Spec Assmt-Lndscp Dist	24,798	24,642	24,627	24,586	24,586
Investment Earnings-Pool	326	348	405	353	353
00242 - Mission Meadows MD Fd					
Spec Assmt-Lndscp Dist	8,879	8,898	8,868	8,904	8,904
Investment Earnings-Pool	478	262	91	532	532
Investment Earnings-Pool Prem	2	2	2	-	-
00243 - Sunburst Homes MD Fd					
Spec Assmt-Lndscp Dist	8,827	9,289	9,029	8,938	8,938
Investment Earnings-Pool	494	502	587	547	547
Investment Earnings-Pool Prem	2	2	2	-	-
00244 - Douglas Park MD Fd					
Spec Assmt-Lndscp Dist	190,531	193,305	199,937	184,912	189,329
Investment Earnings-Pool	1,971	2,160	2,550	2,151	2,151
Investment Earnings-Pool Prem	38	40	52	-	-
Trns-f Risk Mgmt	1,417	2,533	2,520	-	-
00246 - Rancho Hermosa MD Fd					
Spec Assmt-Lndscp Dist	28,864	28,775	30,772	28,747	28,747
Investment Earnings-Pool	108	49	38	110	110
Investment Earnings-Pool Prem	6	6	7	-	-
00247 - Santa Fe Mesa MD Fd					
Spec Assmt-Lndscp Dist	338,370	338,905	338,482	337,509	337,509
Investment Earnings-Pool	1,261	1,118	1,326	1,281	1,281
Trns-f Risk Mgmt	-	-	9,125	-	-
00248 - Del Oro Hills MD Fd					
Spec Assmt-Lndscp Dist	529,766	522,424	525,162	534,717	534,717
Investment Earnings-Pool	1,435	825	517	1,440	1,440
Investment Earnings-Pool Prem	104	108	136	-	-
00249 - Mar Lado MD Fd					
Spec Assmt-Lndscp Dist	88,116	92,306	91,679	69,783	69,783
Investment Earnings-Pool	214	245	220	225	225
Investment Earnings-Pool Prem	14	15	18	-	-
00250 - Guajome Ridge MD Fd					
Spec Assmt-Lndscp Dist	52,579	53,193	54,466	54,863	56,181
Investment Earnings-Pool	757	779	908	825	825
Investment Earnings-Pool Prem	10	11	14	-	-
Trns-f Risk Mgmt	410	-	-	-	-
00251 - Peacock Hills MD Fd					
Spec Assmt-Lndscp Dist	16,130	16,191	16,162	16,062	16,062
Investment Earnings-Pool	366	345	362	406	406
Investment Earnings-Pool Prem	3	3	4	-	-

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
00252 - Vista Del Rio MD Fd					
Spec Assmt-Lndscp Dist	9,066	9,393	9,581	9,621	9,852
Investment Earnings-Pool	395	404	451	437	437
Investment Earnings-Pool Prem	2	2	2	-	-
00254 - El Camino MCF MD Fd					
Spec Assmt - Spec Taxes	-	-	-	2,143	2,143
00260 - Traffic Services Fd					
FF&P - OPD-Admin Tow Fees	290,567	-	-	-	-
Investment Earnings-Pool	401	-	-	-	-
Trns-f Genl Fund	-	-	48,829	-	-
00272 - State and Local Grant Fd					
Investment Earnings-Pool	-	-	149	-	-
IntErn-Ocean Ranch-Reserve	-	-	-	2	2
St & Local Grant	-	-	-	1,347,240	47,198
State & Local Grant	734,311	847,404	955,445	2,263,485	224,362
CA Used Oil Recycle Grant	78,862	-	-	-	-
Oth Federal Grants	180,494	101,280	-	-	-
Contrib fr NonGovt Src	-	-	-	103,000	352,453
Trns-f Genl Fund	171,962	254,626	297,456	194,456	238,247
Trns-f Supptl Law Enforcmt Fd	102,996	103,000	103,000	206,000	103,000
00273 - Federal/State PassThru SR Fd					
Investment Earnings-Pool	18	-	-	-	-
HsngLnRePay-NSP	-	-	1,896	18,036	-
St & Local Grant	-	-	-	188,847	-
State & Local Grant	-	232,770	244,479	626,181	50,000
Oth Federal Grants	238,170	565,969	1,340,508	2,983,966	3,150,000
00274 - Federal Grant Special Rev Fd					
Investment Earnings-Pool	92	26	-	-	-
St & Local Grant	-	-	45,263	42,000	-
Federal Grants	-	172,981	15,686	-	-
Oth Federal Grants	513,794	315,540	467,447	878,855	79,924
00276 - Private Grants/Donations Fd					
Non-PrgmRev-SrSvcs Donations	-	599	1,357	-	-
Non-PrgmRev-SrSvcs Spnsrs	-	-	(403)	-	-
Contrib fr NonGovt Src	2,500	8,035	1,600	5,647	1,600
Private Foundations	7,431	11,506	13,860	45,288	10,100
00277 - HOME Grant Fund					
Investment Earnings-Pool	1,740	3,569	2,853	-	1,387
HsngLnRePay-NSP	-	-	5,439	9,324	9,324
Hm Ln Payback	-	-	3,735	-	-
Hm Ln Payback-VntgPnt	237,253	274,811	356,286	230,428	315,549
Hm Ln Payback-1st TimeHmByr	1,500	73,289	112,108	-	-
HOME Grant Revenue	40,057	47,407	39,159	65,828	79,978
HOME CHDO Req Cmty Hsg	395,237	1,075,192	1,639,972	1,685,258	2,095,057
HOME Grant - Contra	(15,580)	(470,612)	(336,758)	-	-
Misc Income	1,265	19	-	-	-
Trns-f Genl Fund	-	-	650,000	-	-
Trns-f Inclusionary In Lieu Fu	-	-	217,412	5,029,939	5,029,959
Trns-f Low/Mod Hsng	-	-	-	-	900,000
00278 - Inclusionary In Lieu Fund					

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Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Investment Earnings-Pool	33,992	36,238	39,101	13,661	42,737
HsngLnRePay-CntryClub	85,960	-	-	-	-
HsngLnRePay-Cape Cod	12,753	-	-	-	-
Developer Fees	776,741	594,848	99,150	198,301	261,405
Inclusionary Hsng Admin Fee	21,700	16,130	3,845	5,600	3,700
Misc Income	25,258	3,797	-	-	-
00281 - CDC- Low/Mod Hsng Fund					
Investment Earnings-Pool	799	2,912	5,777	848	7,063
HsngLnRePay-OldGrove P&I	47,784	47,784	47,784	47,784	47,784
HsngLnRePay-Lil Jackson	7,700	-	-	-	-
HsngLnRePay-ShadowWay	224,626	411,529	293,181	377,737	374,312
00282 - CDC Housing Rehab Loan Prog Fd					
Investment Earnings-Pool	2	13	-	-	-
CDC-Rehab Prog Incm	13,168	60,964	24,439	12,241	12,241
Contra-CDC-Rehab Prog Incm	-	-	-	(12,241)	(12,241)
Contrib fr NonGovt Src	185,118	90,340	151,098	350,000	350,000
00283 - CDC Hsng Section 8 Fd					
Investment Earnings-Pool	8,891	1,065	2,060	-	-
Investment Earnings-Program	421	994	183	-	-
Sct 8 - Fraud Rcvy-HAP	9,830	9,589	9,299	8,369	14,743
Sct 8 - Prog Admin	1,140,233	1,089,536	1,179,867	1,177,272	1,296,261
Sct 8 - Fraud Rcvy-Admin	9,831	9,589	9,299	8,369	14,743
Sct8 Vchrs-HUD	12,908,917	13,272,446	13,059,300	14,080,334	14,395,944
Sct8 Vchrs-Adm Port In	176,793	154,829	127,914	132,392	103,128
Sct8 Vchrs-Adm Port Out	(12,940)	(24,142)	(14,548)	(17,134)	(11,038)
FSS-Forfeitures	20,306	37,483	8,340	-	-
FSS-Coord	137,360	102,442	67,812	67,524	68,680
Sec8-VASH HAP	-	-	32,850	394,205	291,261
Misc Income	331	-	138	-	-
Misc Inc - HAP Ports	1,871	181	275	-	-
00284 - CDC Adm/Program Development Fd					
Investment Earnings-Pool	355	348	352	353	353
Oth Agencies-Habitat	60,000	60,000	60,000	60,000	60,000
Contrib fr NonGovt Src	160,423	138,019	151,192	153,369	153,369
Misc Income	-	5	-	-	-
00286 - CDC Housing Mortgage Rev Bd Fd					
Investment Earnings-Pool	1,459	1,569	1,748	1,566	1,783
Bd Hsng AdmFee-Riverview Sprin	24,184	6,495	-	-	-
Bd Hsng AdmFee-LagnaVista Mbl	22,015	4,000	4,096	4,000	4,129
Bd Hsng AdmFee-VntgPt 2 Bush	28,250	28,250	28,250	28,250	28,250
Bd Hsng AdmFee-Shadow Way Bd	18,750	18,750	18,750	18,750	18,750
Bd Hsng AdmFee-Country Club Bd	14,634	14,634	14,634	14,634	14,634
Misc Income	-	9,754	-	-	-
Trns-f CDC Adm/Program	60,000	60,000	60,000	60,000	60,000
00288 - Hsng MobileHome Rent Cntrl Fd					
Prmt-MfdHms Prk Registration	296,509	295,733	256,129	284,167	287,954
Investment Earnings-Pool	2,060	2,132	2,738	2,443	2,870
00289 - CDC Hsng CalHome Prog Fd					
Investment Earnings-Pool	315	675	1,099	473	1,310
HsngLnRePay-CalHome	-	36,390	45,795	-	-

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
CalHm Prog-Prog Reimb	275,000	112,000	277,350	68,900	-
CalHm Prog-Actvty Dlvry Fee	20,000	8,000	20,000	12,000	-
Misc Income	1,500	-	4,945	-	-
Total Special Revenue	\$ 34,969,382	\$ 36,304,890	\$ 34,126,491	\$ 58,023,472	\$ 60,689,115
Debt Service					
00402 - Ocean Ranch Corp Ctr-CFD Fd					
Spec Assmt-CFD&IDComm Fac	\$ 1,583,136	\$ 1,545,799	\$ 1,443,364	\$ 1,387,960	\$ 1,510,475
Spec Assmt-Admin Fee	35,000	35,000	35,000	35,000	35,000
Investment Earnings-Pool	8,768	4,030	6,093	-	-
Investment Earnings-Pool Prem	319	326	383	-	-
IntErn-Ocean Ranch	887	-	-	-	-
Interest - Loan	-	47,833	155	-	-
Interest - 13A Ocean Ranch	-	75	-	-	-
Bond Prcnds	-	11,755,000	-	-	-
Bond Proceeds-13A Ocean Ranch	11,486,525	-	-	-	-
Transfers In	-	-	37,275	-	-
00403 - Pacific Coast Business Pk-CFD					
Spec Assmt-CFD&IDComm Fac	567,977	536,426	593,634	584,146	631,661
Spec Assmt-Admin Fee	30,000	81,761	30,000	30,000	30,000
Investment Earnings-Pool	904	682	392	-	-
Investment Earnings-Pool Prem	119	129	163	-	-
IntErn-Pacific Coast Business	1,268	-	20	-	-
00420 - General Debt Service Fd					
Interest-05 COP Ref Civic Cntr	-	-	1	-	-
IntErn-Pension Obligation	1,622	-	5	-	-
R&L-CvcCtr	2,372,808	2,420,287	2,417,575	2,427,363	2,278,250
Contrib-Unfunded PERS	3,216,130	3,409,329	3,540,347	3,680,512	3,592,146
00455 - Morro Hills CFD Fd					
Spec Assmt-CFD&IDComm Fac	-	(29,931)	(558)	-	-
Spec Assmt-Admin Fee	132,672	115,491	103,285	75,000	75,000
Spec Assmt - Spec Taxes	2,182,208	2,136,864	1,805,989	1,738,970	1,734,912
Spec Assmt - PrePayment	983,687	1,390,128	984,710	-	-
Investment Earnings-Pool	18,310	15,528	15,958	-	-
Investment Earnings-Pool Prem	461	454	489	-	-
IntErn-02 A Spec Tax LoC	-	-	-	-	-
IntErn- 02A IA Spec Tax	-	-	-	-	-
IntErn- 04 Morro Hills	-	-	-	-	-
IntErn- 02A ImpArea #1	-	-	-	-	-
IntErn- 02A Morro Hills	-	-	-	-	-
Interest - Loan	-	69	389	-	-
Interest-13A Morro Hills	-	38	-	-	-
Interest - 2014A Redemption	-	-	43	-	-
Bond Prcnds	-	17,910,000	-	-	-
Bond Proceeds-13A Morro Hills	6,713,774	-	-	-	-
00961 - OPFA DS Fd					
Investment Earnings-Pool	26,300	8,932	15,285	-	-
IntErn-03 COP Series A	16,657	-	-	-	-
IntErn-13 COPS Ref Ser A	4	-	-	-	-

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Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Interest - 2011 Pol/Libr COP	2	1	2	-	-
Interest-13 COP2003 Ref	-	8	-	-	-
Interest-13COP Ref Ser A	-	18	21	-	-
R&L-OPFA CIP-03 COP Series A	772,683	-	-	-	-
R&L-13COP Ref Ser A	-	1,345,000	1,349,000	1,349,000	1,349,000
IntrnlSvc Fd Rev-2011 Pol/Libr	785,760	789,064	798,872	807,857	820,864
Trns-f Genl Fund	1,500,000	-	-	-	-
Trns-f SLRR Major Water Crse	331,128	-	-	-	-
Trns-f Water Operating Fd	900,000	-	-	-	-
00963 - Oceanside Lighting Dist-DS Fd					
R&L-2013 St Light Lse	-	238,110	476,219	476,219	476,219
Trns-f Genl Fund	482,500	-	-	-	-
Trns-f LightDist.	250,560	-	-	-	-
Total Debt Service	\$ 34,402,169	\$ 43,756,451	\$ 13,654,111	\$ 12,592,027	\$ 12,533,527
Capital Projects					
00501 - General Capital Projects Fd					
Investment Earnings-Pool	\$ 20,521	\$ 17,416	\$ 17,913	\$ 13,790	\$ -
Other Percentage Rents	-	-	-	-	360,000
PM R&L-Agriservice	-	-	-	-	90,000
PM R&L-SoCal SC LP	-	-	-	-	50,000
Trns-f Genl Fund	-	-	280,000	55,000	172,935
00503 - Public Facility Fees Fd					
Investment Earnings-Pool	8,497	9,992	14,716	13,804	-
Developer Fees	603,949	384,561	614,162	290,080	759,051
Misc Income	-	-	490,521	-	-
00508 - Traffic Signal DIF Fd					
Investment Earnings-Pool	2,895	2,928	4,081	2,430	-
In Lieu-Fiber Optics	-	-	15,000	-	-
Developer Fees	86,211	98,425	79,451	39,250	95,217
Reimb for Services	1,655	-	-	-	-
Misc Income	-	7,622	-	-	-
00510 - SLRR Major Water Course Fd					
Investment Earnings-Pool	26,456	24,509	23,467	3,297	-
Developer Fees	-	63,355	-	3,842	308,804
00511 - SLRR-DD-1/Zone-1A Fd					
Investment Earnings-Pool	4,069	3,829	4,830	8,588	-
Developer Fees	-	111,600	-	-	346,691
00512 - SLRR-DD-1/Zone-1B Fd					
Investment Earnings-Pool	5,493	5,098	5,675	7,795	-
00513 - SLRR-DD-1/Zone-1C Fd					
Investment Earnings-Pool	117	100	111	128	-
00514 - SLRR-DD-1/Zone-1D Fd					
Investment Earnings-Pool	9,047	8,360	9,232	12,300	-
Developer Fees	-	7,841	-	4,870	166,347
00515 - SLRR-DD-1/Zone Pilgram Crk Fd					
Investment Earnings-Pool	5,435	5,159	5,757	7,925	-
00520 - LACrk Mjr Wtr Course Dist 2 Fd					
Investment Earnings-Pool	646	822	2,677	2,137	-

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Developer Fees	40,299	44,045	411,434	8,611	-
00521 - Loma Alta Creek DD-2/Zn-2A Fd					
Investment Earnings-Pool	12	20	1,076	-	-
Developer Fees	2,574	993	211,913	-	-
00522 - Loma Alta Crk DD-2/Zone-2B Fd					
Investment Earnings-Pool	3,192	2,176	1,850	1,577	-
Developer Fees	20,637	23,735	90,363	4,766	-
00530 - BVCrk Mjr Wtr Course Dist 3 Fd					
Investment Earnings-Pool	495	413	556	761	-
Developer Fees	1,503	18,958	1,517	-	-
00531 - Buena Vista Creek DD-3 Fd					
Investment Earnings-Pool	2,747	2,217	2,642	3,631	-
Developer Fees	2,534	31,965	2,558	-	-
00540 - TMI Triangle DD-4 Fd					
Investment Earnings-Pool	743	537	557	766	-
00550 - Center City DD-5 Fd					
Investment Earnings-Pool	284	249	284	342	-
Developer Fees	2,894	2,047	3,099	2,843	5,753
00561 - Major Thoroughfare Fees Fd					
Investment Earnings-Pool	79,002	72,012	74,560	79,281	-
Developer Fees	758,654	904,094	387,058	459,720	1,547,816
Misc Income	-	118,912	18,260	-	-
00581 - GF Community Facilities CIP Fd					
Technology Surcharge	25,026	34,094	30,087	34,400	38,600
General Plan Surcharge	43,132	151,712	133,439	172,000	190,300
Trns-f Genl Fund	159,996	88,320	496,455	295,000	295,000
Trns-f City Bldg Ser	-	-	10,000	-	-
00596 - Municipal GolfCourse Improv Fd					
Investment Earnings-Pool	329	765	862	-	-
Contrib fr NonGovt Src	61,348	34,150	8,071	24,000	-
Trns-f Genl Fund	-	-	-	100,000	-
00598 - Park Fees Fd					
Investment Earnings-Pool	15,952	13,291	15,018	15,090	-
Developer Fees	479,911	259,222	168,144	87,575	1,245,111
Total Capital Projects	\$ 2,476,255	\$ 2,555,544	\$ 3,637,396	\$ 1,755,599	\$ 5,671,625

Enterprise

00711 - Water Operating Fd

FF&P - Misc/Other	\$ 560,045	\$ 604,736	\$ 594,105	\$ 581,269	\$ 560,113
FF&P - Agriculture Penalties	-	-	-	-	47,783
Investment Earnings-Pool	220,574	238,110	162,916	158,579	126,969
Reimb for Services	51,491	60	424	1,000	13,042
Reimb for Svcs-WtrMtrExchange	70	35	-	300	-
Reimb for Svcs-Water Testing	3,723	1,947	-	300	-
Water Sales	-	-	47	-	-
Water Sales	19,720,585	21,315,123	18,613,501	17,046,519	15,744,289
Water Sales - Admin Fees	649,510	576,220	664,980	593,507	660,437
Water Sales - Wtr Mtr Chg	8,289,358	8,963,050	9,193,178	7,381,160	8,809,389
Water Sales - Cln Strmwtr	878,565	1,087,337	1,120,364	1,016,161	1,238,130

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Water Sales - Hydro Elec Gen	24,631	26,159	23,071	23,079	18,598
Water Sales - Constructn Fee	92,627	54,572	52,577	41,545	67,659
Water Sales - SDCWA Infrstrctr	1,842,095	1,865,939	1,908,878	1,943,029	1,896,289
Water Sales - SDCWA Surcharge	15,391,160	17,414,541	16,227,747	18,557,863	22,408,905
Water Sales - SDCWA MWD Ready	1,357,126	1,394,513	1,429,921	1,584,082	1,633,253
Water Sales - Fire Svc	76,270	92,632	109,292	96,506	117,847
Water Sales - VID	-	461,512	623,355	667,732	441,879
Misc Income	4,480	2,000	4,555	15,007	166,173
Misc Revenue-Settlement	64	55	55	-	-
Misc Inc - Sale Surplus Equip	-	-	-	75	-
Trns-f Genl Fund	-	56,642	-	-	-
Trns-f Gas Tax Fd	20,496	20,500	20,500	20,500	20,500
Trns-f State&Local Grant Fd	-	36,800	-	-	-
Trns-f Water Connection Fees	1,687,966	-	-	-	-
Trns-f Water Debt Svc Fd	-	560,000	-	-	-
Trns-f Risk Mgmt	18,539	9,158	9,169	-	-
00712 - Water F/A Replacement Fd					
Investment Earnings-Pool	64,158	102,735	271,958	260,050	239,239
Water Sales	4,773,539	4,956,687	4,875,594	4,837,526	5,881,488
Water Sales - Wtr Mtr Chg	1,990,985	2,087,325	2,340,384	2,094,654	3,290,864
Trns-f Water Operating Fd	-	-	14,800,000	910,507	-
00715 - Water Connection Fees Fd					
Investment Earnings-Pool	78,822	73,152	97,483	93,559	93,582
Interest-Swr Outfall Loan	183,699	152,253	147,630	29,080	-
Oth Federal Grants	68,373	-	-	-	-
Dev Fees - Expansion	794,331	339,176	714,801	526,918	862,469
Reimb for Svcs-RclmWtr in Lieu	80,019	123,370	220,607	96,673	113,863
Reimb for Svcs-Potblwat InLieu	-	-	1,925	-	11,330
Trns-f Adhoc Project Fd	-	147,321	-	-	-
Trns-f Water Operating Fd	-	-	-	1,000,000	-
Trns-f Sewer Expnsn/Improv Fd	-	255,000	255,000	-	-
00717 - Water Debt Service Fd					
Interest - 2013A Wtr Ref	-	96,269	108,679	-	-
Water Sales	1,020,134	854,086	1,089,407	1,151,792	995,329
Water Sales - Wtr Mtr Chg	422,343	346,585	522,470	498,727	556,915
Internal Svc Fund Rev	804,912	698,488	687,500	686,677	684,661
00721 - Sewer Operating Fd					
Investment Earnings-Pool	92,738	133,247	125,729	125,088	83,216
Reimb for Services	-	4,180	-	5,000	-
Reimb for Svcs - Fallbrook PUD	12,987	19,142	16,649	18,425	12,734
Reimb for Svcs - Pendleton Cap	203,668	266,222	410,395	329,388	543,970
Reimb for Svcs - Vista	-	241,995	345,732	347,488	101,705
Reimb for Svcs-BrineDischrg	30,183	24,690	23,511	14,130	25,686
Reimb for Svcs-Rnbw CIP	-	-	169,584	-	-
Reimb for Svcs-Hydranautics	-	3,926	1,521	-	9,125
Sewer Rev- Sewer Svc Fees	9,565,283	10,322,302	11,370,218	10,070,653	10,593,307
Sewer Rev - Swr Flow Rev	13,644,583	16,325,362	18,301,754	16,568,686	15,623,535
Sewer Rev - Rainbow MWD	841,539	1,027,917	760,500	943,216	688,487
Sewer Rev - Ind Waste	24,348	57,570	56,667	45,076	58,517
Sewer Rev EnvrnMtgtnSrchg	508,497	253,133	2	-	-

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Misc Income	36,705	-	-	-	-
Misc Inc - Sale Surplus Equip	3,768	3,217	5,379	3,855	-
Trns-f State&Local Grant Fd	9,902	25,755	-	-	-
Trns-f Sewer F/A Replacement	632,094	389,991	-	-	-
Trns-f Sewer Debt Svc Fd	-	15,855,000	-	-	-
Trns-f Risk Mgmt	-	3,475	3,475	-	-
00722 - Sewer F/A Replacement Fd					
Investment Earnings-Pool	68,466	113,213	260,517	278,204	268,201
Sewer Svc Fees	3,470,932	3,824,460	3,529,028	3,676,588	4,358,006
Sewer Rev - Swr Flow Rev	4,941,070	6,029,016	5,713,309	6,048,885	6,427,404
Trns-f Sewer Operating Fd	-	-	10,900,000	5,279,195	-
Trns-f Risk Mgmt	-	-	12,966	-	-
00726 - Sewer Expansion/Improvement Fd					
Investment Earnings-Pool	28,444	24,517	13,400	17,369	32,984
Dev Fees - Expansion	890,112	334,529	688,091	483,904	385,491
Reimb for Svcs-MyersSt GrvtyRp	103,967	-	-	-	-
Reimb for Svcs-Sewer In Lieu F	-	2,219	2,133	-	-
Trns-f 2010 Strm Dmg	-	-	226,840	-	-
00727 - Sewer Debt Service Fd					
IntErn-Rinv-08 COP Revenue Ref	4,325	-	-	-	-
IntErn 08 Rev Refi	10,636	-	-	-	-
IntErn 13 COP Refunding	21,771	-	-	-	-
Interest -13 COP Ref Ser A	-	130,797	130,948	-	-
Reimb for Svcs-RMWD	582,498	-	-	-	-
Sewer Svc Fees	2,657,597	2,253,440	2,158,723	2,237,923	1,810,249
Sewer Rev - Swr Flow Rev	3,769,442	3,561,127	3,494,908	3,681,930	2,669,845
Trns-f Sewer Operating Fd	-	-	-	3,090,170	-
00731 - Solid Waste Disposal Fd					
Private Dntn-Green Oside	941	-	-	-	-
Cntrct Trash P/U	5,586,631	-	-	-	-
Cntrct Trsh P/U-WstMgmt	16,152,439	16,959,591	17,312,931	18,283,219	19,070,403
Cntrct Trsh P/U-StrmWtr	-	607,635	609,136	633,967	652,267
Cntrct Trsh P/U-RS	-	1,157,351	1,039,106	815,992	1,020,392
Waste Mgmt Collector Payment	1,829,138	8,896	-	-	-
WM Coll Pymt	-	1,700,000	1,700,000	1,700,000	1,700,000
WM Coll Pym-Excess Rev	-	131,384	162,394	80,000	99,966
Solid Waste Revenue	-	-	37,220	37,625	-
SolidWst Rev - City Svcs	-	3,141,213	3,612,776	3,965,848	3,659,156
Misc Income	3,316	25,999	6,250	10,386	15,400
Trns-f Risk Mgmt	205	-	-	-	-
00741 - Airport Fd					
Investment Earnings-Pool	1,456	1,365	611	-	-
PM R&L-Airport Perm	102,084	104,298	96,131	111,107	113,913
00742 - Airport Debt Service Fund					
Investment Earnings-Pool	879	1,276	2,993	-	-
Trns-f Airport Fd	86,880	87,507	87,942	88,186	88,238
00751 - Harbor Fd					
Fees-Transfer Fee	-	-	13,820	47,160	48,160
Fees-Waitlist Fee	-	-	1,370	-	7,855
Fees-RV Dump Fees	-	-	-	-	13,000

FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Parking Machine Collections	-	-	-	-	182,289
PrkgPrmt-Annual	-	-	-	-	45,249
Prkg Meter Rev	-	-	-	-	347,818
Investment Earnings-Pool	23,297	25,147	30,128	25,501	25,501
Inspectn-Harbor Boat	-	-	1,536	4,944	5,316
Harbor Police&Maint Svcs	-	-	1,962	4,746	6,272
Harbor SlipRntl Revenue	5,074,803	5,111,312	3,890,278	-	-
Harbor SlipRntl-Perm	-	-	1,269,657	4,966,322	5,052,634
Harbor SlipRntl-Guest	-	-	38,924	109,416	108,919
Lshld-Harbor Leases	1,024,910	984,583	1,035,388	975,225	1,095,465
Oside Outrigger Canoe Club	6,275	13,805	15,060	15,060	15,378
Misc Income	667,857	695,017	777,980	669,900	81,544
Total Enterprise	\$ 133,887,356	\$ 157,000,909	\$ 167,357,645	\$ 147,724,153	\$ 143,848,592
Internal Service					
00814 - Risk Management Fd					
FF&P - Risk Mgmt-Adm Dmg Recov	\$ 159,613	\$ 866,158	\$ 235,880	\$ -	\$ -
Misc Income	253	-	-	-	-
Misc Revenue-Settlement	2,532	584	-	-	-
Internal Svc Fund Rev	3,527,760	3,624,257	3,112,773	3,578,811	3,607,298
Trns-f Genl Fund	-	(172)	-	-	-
Trns-f Water Operating Fd	-	(47)	-	-	-
00817 - Employee BenefitsFd					
FF&P - HR No Show Fees	150	200	-	-	-
Reimb for Services	24,519	21,735	19,831	-	-
Misc Income	-	25,304	2,366	-	-
Misc Revenue-Settlement	341	107	-	-	-
Internal Svc Fund Rev	28,867,092	28,669,388	30,316,130	32,145,880	36,538,828
00818 - Workers Compensation Fd					
Internal Svc Fund Rev	4,042,228	4,083,543	6,793,472	3,437,772	3,548,868
Ins Settlement	-	-	53,245	-	-
00831 - Fleet Management Fd					
R&L-Equip-M&O Chg	3,998,016	3,998,022	4,100,565	4,268,197	4,365,160
R&L-Equip-Replace.Chg	2,958,900	2,637,510	2,935,552	2,686,747	2,572,891
Misc Income	14,945	3,922	2,211	60,000	60,000
Trns-f GF Community Fac CIP Fd	84,996	485,000	-	-	-
Trns-f Risk Mgmt	10,913	8,463	29,492	-	-
00841 - Information Services Fd					
DocuSvcs-Pub Copiers	4,255	4,569	5,914	5,000	5,000
Misc Income	41,336	101,330	114,090	82,000	82,000
Misc Revenue-Settlement	-	37,500	-	-	-
Internal Svc Fund Rev	5,224,632	4,628,901	5,272,190	5,308,304	5,530,578
Intrnl Svc Fd Rev-Rplcmnt	-	150,000	151,356	151,350	151,350
Trns-f Genl Fund	-	11,329	-	-	-
00851 - City Building Services Fd					
Recreation Rentals	-	-	-	6,000	6,000
Misc Income	-	2,000	6,000	-	-
Internal Svc Fund Rev	3,475,272	3,419,510	3,346,007	3,417,724	3,640,190
Intrnl Svc Fd Rev-Rplcmnt	-	55,291	54,791	54,791	62,895

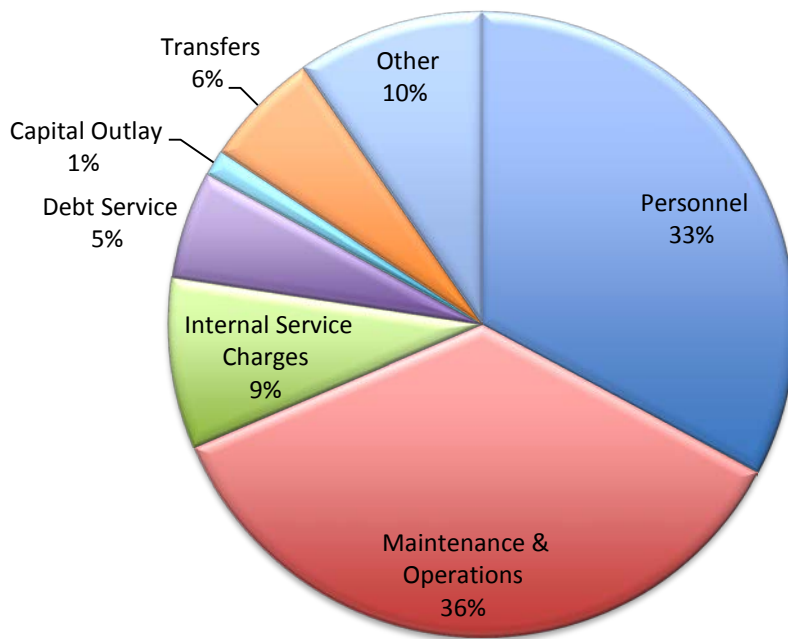
FINANCIAL SCHEDULES

Revenue Sources by Fund - Other Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Trns-f Risk Mgmt	-	2,150	2,720	-	-
00861 - Radio Communications Svcs Fd					
SANDAG-Excess Safe Resrvs	549,890	-	-	-	-
00871 - General Services Fund					
Internal Svc Fund Rev	328,632	256,056	325,444	356,788	393,049
Total Internal Service	\$ 53,316,275	\$ 53,092,610	\$ 56,880,029	\$ 55,559,364	\$ 60,564,107
Grand Total	\$ 259,051,437	\$ 292,710,404	\$ 275,655,672	\$ 275,654,615	\$ 283,306,966

Category	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Personnel	\$ 106,553,455	\$ 108,936,030	\$ 115,501,689	\$ 123,121,629	\$ 127,190,805
Maintenance & Operations	105,131,146	111,660,420	115,832,274	140,954,844	138,208,146
Internal Service Charges	33,006,653	32,307,984	32,947,979	33,952,518	34,298,727
Debt Service	52,519,819	47,585,381	16,917,804	22,449,182	21,477,956
Capital Outlay	3,343,173	3,228,611	7,894,766	8,934,854	5,234,621
Transfers	21,674,437	36,405,951	53,149,139	36,628,956	23,354,538
Other	40,045,116	46,524,694	50,280,901	34,471,703	37,401,444
Grand Total	\$ 362,273,799	\$ 386,649,069	\$ 392,524,553	\$ 400,513,686	\$ 387,166,237

Adopted Budget FY 2016-17



FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
General Fund					
00101 - General Fd	\$118,073,334	\$123,592,517	\$130,179,639	\$134,309,172	\$138,179,184
Total General Fund	\$118,073,334	\$123,592,517	\$130,179,639	\$134,309,172	\$138,179,184
Special Revenue					
00102 - Investment Clearing Fd	\$ 594,692	\$ 719,256	\$ 746,576	\$ 712,100	\$ 803,350
00204 - Asset Seizure Fd	24,155	71,745	(1,488)	450,000	450,000
00209 - Library Fd	244,367	264,141	263,726	263,800	303,800
00212 - TransNet Fd	926,589	1,261,435	2,148,514	3,176,868	2,322,497
00213 - Gas Tax Fd	3,664,159	4,097,381	4,987,145	4,828,163	4,671,807
00215 - TDA-Transp Devlpmt Act Fd	-	-	-	-	90,000
00216 - Pavement Repair Fd [SLTPPR]	5	(3)	(1)	-	-
00217 - Supptl Law Enforcmt Fd	291,109	251,324	414,324	788,983	513,716
00218 - State & Local Asset Seizure Fd	161	(84)	(17)	200	200
00221 - Oside LightingDistrict 2-91 Fd	1,141,031	1,275,086	5,721,555	1,557,321	1,614,400
00222 - LLEBG/JAG Grant Fd	143,701	62,464	73,234	130,656	58,832
00237 - CDBG Fd	1,340,548	1,242,422	1,378,882	2,702,569	2,650,703
00241 - Sunset Hills MD Fd	19,263	19,513	27,650	30,828	31,692
00242 - Mission Meadows MD Fd	38,347	35,061	32,889	20,092	8,904
00243 - Sunburst Homes MD Fd	6,001	4,375	5,135	11,031	11,101
00244 - Douglas Park MD Fd	145,967	166,580	170,910	223,037	236,224
00246 - Rancho Hermosa MD Fd	33,192	37,552	25,666	25,300	28,944
00247 - Santa Fe Mesa MD Fd	325,915	343,491	316,187	397,330	405,803
00248 - Del Oro Hills MD Fd	576,147	630,327	549,336	609,066	592,993
00249 - Mar Lado MD Fd	79,702	89,791	89,539	77,846	82,170
00250 - Guajome Ridge MD Fd	46,016	45,672	46,098	68,629	68,498
00251 - Peacock Hills MD Fd	15,594	18,885	16,705	29,077	29,218
00252 - Vista Del Rio MD Fd	5,823	8,107	6,859	13,577	13,877
00260 - Traffic Services Fd	474,598	-	-	-	-
00272 - State and Local Grant Fd	1,132,458	1,334,337	1,278,110	4,083,839	1,013,305
00273 - Federal/State PassThru SR Fd	407,803	784,926	1,780,989	4,779,684	3,200,000
00274 - Federal Grant Special Rev Fd	509,023	530,636	525,984	920,855	79,924
00276 - Private Grants/Donations Fd	20,720	48,451	19,576	42,796	11,700
00277 - HOME Grant Fund	441,415	1,117,853	2,548,016	7,490,582	8,399,700
00278 - Inclusionary In Lieu Fund	327,390	171,030	355,963	5,230,534	5,337,801
00281 - CDC- Low/Mod Hsng Fund	47,450	98,133	54,874	71,526	975,371
00282 - CDC Housing Rehab Loan Prog Fd	198,301	151,317	175,537	350,002	350,000
00283 - CDC Hsng Section 8 Fd	15,784,393	14,621,447	14,841,333	16,092,636	16,411,930
00284 - CDC Adm/Program Development Fd	217,544	196,965	211,009	213,367	213,369
00286 - CDC Housing Mortgage Rev Bd Fd	162,931	136,098	114,670	125,633	127,940
00288 - Hsng MobileHome Rent Cntrl Fd	259,057	276,870	178,975	286,608	290,823
00289 - CDC Hsng CalHome Prog Fd	295,043	119,410	298,177	233,292	131,632
Total Special Revenue	\$ 29,940,610	\$ 30,231,994	\$ 39,402,637	\$ 56,037,827	\$ 51,532,224
Debt Service					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$ 13,943,766	\$ 14,197,287	\$ 1,008,233	\$ 1,333,520	\$ 1,470,025
00403 - Pacific Coast Business Pk-CFD	589,094	593,458	607,784	627,489	638,499
00420 - General Debt Service Fd	5,697,789	5,831,937	5,960,518	6,107,875	5,870,396
00455 - Morro Hills CFD Fd	11,116,699	21,388,392	2,811,746	1,821,330	1,771,483
00961 - OPFA DS Fd	6,199,185	2,159,981	2,141,430	2,156,857	2,169,864
00963 - Oceanside Lighting Dist-DS Fd	731,362	238,110	476,219	476,219	476,219
Total Debt Service	\$ 38,277,895	\$ 44,409,165	\$ 13,005,930	\$ 12,523,290	\$ 12,396,486

FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

Fund	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Capital Projects					
00501 - General Capital Projects Fd	\$ 251,091	\$ (14,133)	\$ 193,788	\$ 1,803,243	\$ 645,165
00503 - Public Facility Fees Fd	365,741	42,409	51,645	57,000	58,500
00508 - Traffic Signal DIF Fd	37,610	(3,562)	37,262	80,180	50,000
00510 - SLRR Major Water Course Fd	413,720	172,659	198,184	522,350	517,350
00511 - SLRR-DD-1/Zone-1A Fd	8,517	(4,887)	(999)	-	-
00512 - SLRR-DD-1/Zone-1B Fd	36,552	(6,041)	(1,181)	-	-
00513 - SLRR-DD-1/Zone-1C Fd	8,302	(118)	(23)	-	-
00514 - SLRR-DD-1/Zone-1D Fd	56,927	2,356	1,400	288,898	161,262
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	52,779	(6,114)	(1,203)	-	-
00520 - LACrk Mjr Wtr Course Dist 2 Fd	1,724	(1,131)	(888)	-	-
00521 - Loma Alta Creek DD-2/Zn-2A Fd	39	(26)	(610)	-	-
00522 - Loma Alta Crk DD-2/Zone-2B Fd	37,213	(2,370)	(347)	-	-
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	45,767	(548)	(120)	-	-
00531 - Buena Vista Creek DD-3 Fd	51,090	(2,728)	(551)	-	-
00540 - TMI Triangle DD-4 Fd	12,739	(616)	(116)	-	-
00550 - Center City DD-5 Fd	11,224	(298)	(61)	-	-
00561 - Major Thoroughfare Fees Fd	814,766	167,484	262,695	636,976	446,319
00581 - GF Community Facilities CIP Fd	228,492	900,183	556,956	1,564,414	2,954,408
00596 - Municipal GolfCourse Improv Fd	3,654	6,114	28,095	126,500	1,000
00598 - Park Fees Fd	182,944	112,852	118,755	160,941	168,362
Total Capital Projects	\$ 2,620,891	\$ 1,361,485	\$ 1,442,681	\$ 5,240,502	\$ 5,002,366
Enterprise					
00711 - Water Operating Fd	\$ 53,426,094	\$ 55,108,092	\$ 69,842,073	\$ 55,257,505	\$ 52,828,000
00712 - Water F/A Replacement Fd	1,440,223	318,778	462,470	1,710,630	1,582,812
00715 - Water Connection Fees Fd	3,393,746	180,884	40,828	500,000	1,800,000
00717 - Water Debt Service Fd	525,148	2,684,728	5,335,840	2,763,803	2,205,813
00721 - Sewer Operating Fd	29,358,845	29,239,422	40,753,105	33,191,857	23,474,106
00722 - Sewer F/A Replacement Fd	1,010,779	1,049,434	479,923	1,214,098	1,582,312
00726 - Sewer Expansion/Improvement Fd	299,857	384,869	356,190	-	-
00727 - Sewer Debt Service Fd	2,088,630	17,167,008	2,272,477	5,714,188	4,437,810
00731 - Solid Waste Disposal Fd	23,049,679	23,712,301	24,330,708	26,910,877	25,580,138
00741 - Airport Fd	168,819	164,065	165,785	102,266	91,787
00742 - Airport Debt Service Fund	24,520	17,705	15,417	157,668	161,234
00751 - Harbor Fd	6,202,088	6,475,401	6,728,646	6,814,314	7,023,848
Total Enterprise	\$120,988,428	\$136,502,687	\$150,783,462	\$134,337,206	\$120,767,860
Internal Service					
00814 - Risk Management Fd	\$ 3,601,869	\$ 2,052,934	\$ 6,856,210	\$ 3,578,810	\$ 3,607,349
00817 - Employee BenefitsFd	28,892,869	28,725,609	30,297,813	32,078,923	35,003,957
00818 - Workers Compensation Fd	4,135,216	3,985,532	6,416,186	3,335,083	3,548,868
00831 - Fleet Management Fd	6,277,346	7,694,973	5,438,594	9,590,862	7,042,079
00841 - Information Services Fd	5,258,976	4,625,828	5,097,406	5,462,957	5,612,577
00851 - City Building Services Fd	3,178,184	3,171,220	3,271,936	3,653,079	4,080,239
00861 - Radio Communications Svcs Fd	792,829	40,000	-	-	-
00871 - General Services Fund	235,352	255,127	332,058	365,975	393,048
Total Internal Service	\$ 52,372,641	\$ 50,551,221	\$ 57,710,204	\$ 58,065,689	\$ 59,288,117
Grand Total	\$362,273,799	\$386,649,069	\$392,524,553	\$400,513,686	\$387,166,237

	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
General Government					
City Council	\$ 837,227	\$ 905,479	\$ 896,236	\$ 932,576	\$ 981,412
City Clerk	1,153,380	949,631	1,091,693	1,163,685	1,272,624
City Treasurer	315,196	321,347	331,497	361,384	321,482
City Manager	1,495,376	1,900,747	1,926,935	2,368,771	2,245,355
City Attorney	1,504,259	1,470,112	1,517,319	1,551,289	1,690,313
Non Departmental	7,701,691	8,781,599	8,146,656	6,226,253	6,298,594
Financial Services	4,678,783	4,662,574	4,902,062	5,575,988	5,631,586
Human Resources	601,007	644,841	761,565	714,170	689,514
Total General Government	\$ 18,286,919	\$ 19,636,330	\$ 19,573,963	\$ 18,894,116	\$ 19,130,880
Public Safety					
Police	\$ 47,907,767	\$ 49,872,502	\$ 52,556,551	\$ 55,063,012	\$ 55,107,153
Fire	24,920,977	25,207,459	27,806,199	27,255,258	28,977,631
Total Public Safety	\$ 72,828,744	\$ 75,079,961	\$ 80,362,750	\$ 82,318,270	\$ 84,084,784
Public Works					
Public Works	\$ 11,087,088	\$ 12,271,251	\$ 12,531,193	\$ 13,557,865	\$ 13,914,206
Total Public Works	\$ 11,087,088	\$ 12,271,251	\$ 12,531,193	\$ 13,557,865	\$ 13,914,206
Community Development					
Development Services	\$ 6,246,850	\$ 6,729,160	\$ 7,234,795	\$ 8,410,177	\$ 9,288,930
Total Community Development	\$ 6,246,850	\$ 6,729,160	\$ 7,234,795	\$ 8,410,177	\$ 9,288,930
Community/Cultural Svcs					
Library	\$ 4,227,449	\$ 4,546,245	\$ 4,705,231	\$ 4,880,309	\$ 5,159,631
Neighborhood Services	5,396,284	5,329,570	5,771,707	6,248,435	6,600,753
Total Community/Cultural Svcs	\$ 9,623,733	\$ 9,875,815	\$ 10,476,938	\$ 11,128,744	\$ 11,760,384
Grand Total	\$ 118,073,334	\$ 123,592,517	\$ 130,179,639	\$ 134,309,172	\$ 138,179,184

FINANCIAL SCHEDULES

General Fund Five Year Forecast

in millions	Adopted FY16-17	Projected FY17-18	Projected FY18-19	Projected FY19-20	Projected FY20-21
RECURRING REVENUES					
Property Taxes	54.57	56.09	57.87	59.66	60.83
Sales & Use Taxes	21.88	22.10	22.32	22.54	22.77
Transient Occupancy Tax	6.06	6.06	6.79	6.98	7.41
All Other Taxes	3.86	3.91	3.96	4.02	4.07
Franchise Fees	4.19	4.19	4.19	4.19	4.19
Licenses & Permits	2.87	2.93	2.38	2.18	2.18
Fines & Forfeitures	3.60	3.60	3.60	3.60	3.60
Use of Money & Property	4.08	4.15	4.22	4.29	4.36
Intergovernmental	0.48	0.50	0.50	0.50	0.50
Ambulance Billing	3.88	3.95	4.03	4.11	4.20
Charges for Services	19.66	18.87	18.99	19.12	19.25
Transfers In & Other Revenues	13.64	13.40	13.63	13.86	14.10
TOTAL RECURRING REVENUES	138.77	139.74	142.48	145.04	147.45
RECURRING EXPENDITURES					
Personnel	99.46	103.31	106.29	109.12	110.81
Maintenance & Operations	17.11	16.58	16.36	16.36	16.36
Capital Outlay	0.22	-	-	-	-
Debt Service	0.59	0.59	0.59	0.40	0.40
Internal Service Charges/Transfers	20.80	20.80	20.80	20.80	20.80
TOTAL RECURRING EXPENDITURES	138.18	141.28	144.04	146.68	148.37
PROJECTED SURPLUS/(SHORTFALL)	0.59	(1.54)	(1.56)	(1.64)	(0.92)

PURPOSE OF THE FORECAST

The financial forecast takes a forward look at the City of Oceanside’s General Fund revenues and expenditures. Its purpose is to identify financial trends, shortfalls, and issues so the City can proactively address them. It does so by projecting out into the future the fiscal results of continuing the City’s current service levels and policies, providing a snapshot of what the future will look like as a result of the decisions made in the recent past.

If the results are positive, the balance remaining is available to fund “new initiatives;” if negative, it shows the likely “budget gap.”

The National Advisory Council on State and Local Budgeting (NACSLB) has endorsed the forecasting of revenues and the forecasting of expenditures in their Recommended Budget Practices.

SUMMARY

The City of Oceanside’s revenues have stabilized and are projected to increase nominally the next few years. Oceanside’s housing market is poised for recovery but the speed and magnitude of the recovery will depend on the overall economy. Sales taxes continue to grow with a modest upward trend, as do TOT taxes.

Personnel costs have increased primarily due to PERS rate adjustments. There have been three rate adjustments in the past two years. This will be an ongoing issue over the next several years. Additionally, MOUs for the labor unions are expiring and new contracts are including salary increases.

Without further budget adjustments or corrections, a break-even budget has been adopted for FY 2016-2017 and a surplus budget is projected for the following four years.

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget for FY 2016-17 of \$102.2 million. This amount is contained in the FY 2016-17 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete; the adopted FY 2016-17 CIP budgets includes approximately \$18.8 million in “new money”.

The major new and continuing projects include:

1. Street Overlay Projects	\$5.5 million
2. Lot 23 Transit Parking Structure (North Promenade)	\$8.5 million
3. RCS System Replacement	\$4.7 million
4. Mainline R/R Crossing Safety	\$2.0 million
5. Downtown Water Pipeline Replacement	\$6.0 million
6. Downtown Sewer Pipeline Replacement	\$3.6 million
7. El Corazon Aquatic Center	\$0.7 million
8. Fire Truck Replacement	\$1.2 million

CIP projects are divided into programs. A list of these programs follows:

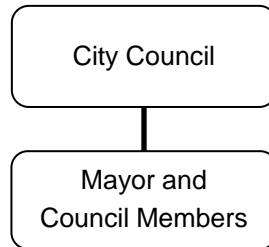
<i>in millions</i>	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
TRANSNET PROGRAM	\$ 18.4	\$ 12.9	\$ 6.1	\$ 5.3	\$ 5.4
THOROUGHFARE PROGRAM	1.5	3.2	6.7	2.7	0.2
STREETS PROGRAM	3.5	3.5	3.5	3.5	3.5
SIGNALS PROGRAM	0.1	-	-	-	-
DRAINAGE PROGRAM	0.6	1.5	1.9	2.2	2.1
PARKS PROGRAM	-	2.8	2.5	-	-
MUNICIPAL BUILDINGS PROGRAM	8.2	10.5	0.9	0.9	0.8
WATER PROGRAM	35.0	36.3	33.4	32.1	24.6
SEWER PROGRAM	20.8	35.2	36.9	22.8	10.2
HARBOR PROGRAM	0.1	-	1.5	-	-
MISC. CITY'S CAPITAL PROJECTS	8.6	14.6	0.6	0.6	0.6
GRANTS	5.0	4.7	1.1	0.1	0.1
SOLID WASTE	0.4	-	-	-	-
TOTAL	\$ 102.2	\$ 125.2	\$ 95.1	\$ 70.2	\$ 47.5

Maintenance and Operating (M&O) Expenditures

Maintenance and operating costs are expenditures included in the Adopted Budget and may include personnel, supplies, and contract costs needed to maintain a capital project once it is completed. The department responsible for the project determines the potential impact to the operating costs and includes this in the current operating budget as well as in the CIP.

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Organizational Chart by Function



Mission Statement

The City Council's mission is to represent the citizens of Oceanside, make policy decisions, exercise fiscal responsibility and authority, serve the best interests of all citizens and ensure that Oceanside is a desirable place to live, work, do business and to visit.

Service Description

The City Council is the legislative body of the City, serves as its corporate board of directors, and is responsible for establishing City policy. The Mayor and Council Members are elected at-large for staggered four-year terms. The City Council works closely with the City Manager to ensure that policy is effectively implemented.

Future Objectives

City Services

- Implement fiscal sustainability policies to support core services that proactively ensure the health, safety and welfare of our citizens; attract, develop and retain a high performing municipal workforce; and fund internal infrastructure needs.

Sustainable Growth

- Encourage and make effective use of infill, mixed use, traditional neighborhood development and redevelopment, as well as job producing centers to take advantage of infrastructure and transportation systems, maximize efficiencies in providing City services.

Economic Vitality

- Through collaboration and partnership with other public entities, private entities, and the military, support economic development efforts that attract, retain and create quality jobs to ensure a diverse economic base, a resilient and growing City tax base, and thriving neighborhoods.

Quality of Life

- Maximize resources that provide quality of life through City services and programs, sustainable growth and economic vitality goals; improve services for our citizens; safeguard environmental resources, including our natural landscape; and provide art cultural and recreational amenities for Oceanside.

Civic Engagement

- Fully realize the talents and positive contributions of nonprofits; private and public entities; the military; civic leaders; and engaged citizens and neighborhood groups to develop a shared sense of community and help achieve the Council's vision.

GENERAL GOVERNMENT

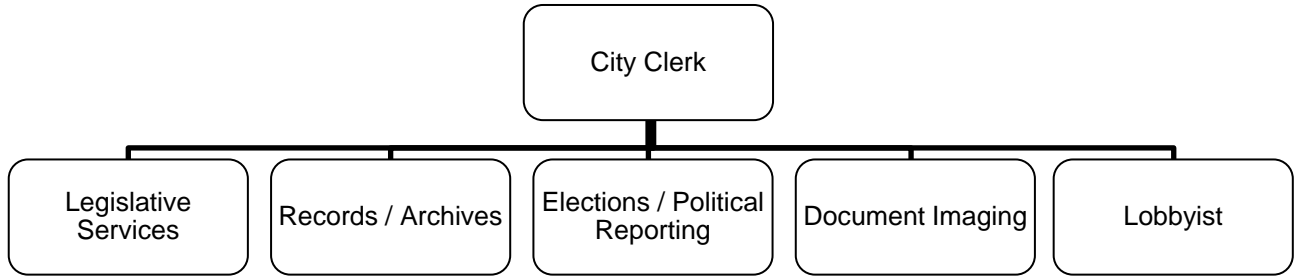
Budget Summary - City Council

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 267,199	\$ 309,246	\$ 292,012	\$ 283,241	\$ 296,005
5115 Elected Officials	110,947	111,374	113,211	119,296	121,236
5206 Fringe Benefit Burden-WComp	1,984	1,946	1,533	1,543	1,786
5207 Fringe Benefit Burden	158,207	187,644	196,112	207,357	231,330
5212 Pension Bond Debt Charge	3,864	4,842	5,307	5,120	5,148
5230 Auto Allowance	21,600	21,690	21,690	19,306	20,100
	<u>563,801</u>	<u>636,742</u>	<u>629,865</u>	<u>635,863</u>	<u>675,605</u>
<i>Maintenance & Operations</i>					
5345 Travel & Conference	6,479	8,618	6,395	24,630	24,630
5350 Training - Registrtn Fees		950	37		
5355 Matl Supplies&Services	6,750	8,541	8,304	12,517	12,517
5360 Advertising		250	75		
5370 Postage	217	169	114	1,330	1,335
5375 Dues,Books&Subs	427	1,043	264	500	505
5385 Telephone	6,623	6,115	8,320	11,415	11,415
5390 Taxes, Licenses & Permits	150				
	<u>20,646</u>	<u>25,686</u>	<u>23,509</u>	<u>50,392</u>	<u>50,402</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	252,780	243,051	242,862	246,321	255,405
	<u>252,780</u>	<u>243,051</u>	<u>242,862</u>	<u>246,321</u>	<u>255,405</u>
Total City Council	\$ 837,227	\$ 905,479	\$ 896,236	\$ 932,576	\$ 981,412

Expenditure Summary by Category					
Personnel	\$ 563,801	\$ 636,742	\$ 629,865	\$ 635,863	\$ 675,605
Maintenance & Operations	20,646	25,685	23,509	50,392	50,402
Internal Service Charges	252,780	243,052	242,862	246,321	255,405
Total Expenditure	\$ 837,227	\$ 905,479	\$ 896,236	\$ 932,576	\$ 981,412

Expenditure Summary by Program					
110100101 - Mayor Wood	\$ 174,342	\$ 200,159	\$ 178,947	\$ 190,306	\$ 201,230
110101101 - Council Member-Feller	167,513	167,895	171,943	180,033	189,062
110102101 - Council Member-Sanchez	152,825	182,699	175,936	189,431	199,291
110104101 - Council Member-Kern	178,348	180,745	183,239	193,169	203,765
110105101 - Council Member-Lowery			96,223	179,637	188,064
110106101 - Council Member-Felien	164,199	173,981	89,948		
Total Expenditure	\$ 837,227	\$ 905,479	\$ 896,236	\$ 932,576	\$ 981,412

Organizational Chart by Function



Mission Statement

Accurately record and preserve the decisions of the municipal legislature; manage the City’s valuable records to ensure preservation and accessibility; identify and protect vital, historic, and permanent records of the City; administer elections in accordance with statutory requirements; serve as the City’s source for informational, historical, legislative, and election services.

Service Description

The purpose is to fulfill the duties and responsibilities entrusted to the elected City Clerk through the voters and citizens of Oceanside, which include serving as the City Clerk, Legislative Administrator, Records Administrator, Elections Official and Filing Officer.

Responsibilities of the department include:

- The care and custody of all official records and documents of the City for the protection and preservation of the City’s history (such as ordinances, resolutions, minutes, contracts, deeds, agreements).
- The complete and accurate production of the record of the legislative bodies (including City Council, Harbor District Board, Community Development Commission, Manufactured Homes Fair Practices Commission, Public Finance Authority) proceedings and actions, and documentation of those meetings.
- Processing publication and mailing of legal and public notices.
- Processing of the City’s incoming and outgoing mail.
- Membership and applications tracking and database management for voluntary service on City advisory boards, committees and commissions, creation of vacancy reports, and
- Publication of vacancy announcements on the City website and newspaper.

- Administration of the Citywide Central Records Management program.
- Management of the Citywide records retention schedule.
- Management of the Citywide document imaging program.
- Administration of all municipal and special elections.
- Receiving legal service, processing claims and other legal documents.
- Receiving, processing, coordinating and responding to Public Records Act requests and correspondence.
- Maintenance of the City Code.
- Administration of regulations relating to the Political Reform Act/Fair Political Practices Commission, including collecting and maintaining all Political Reform Act Conflict of Interest forms and campaign expenditure forms.
- Providing a wide variety of research and information services to the public and all City staff.

Major Accomplishments

City Services

- Filled positions in the City Clerk Department that were vacant due to multiple retirements.

Civic Engagement

- Implemented an online “Agenda Item Position Slip” to allow for increased public involvement on City Council meeting agenda items by those citizens unable to physically attend the meetings
- Created a setting and procedure to conduct civil marriage ceremonies by appointment in the City Clerk Department, providing a local option for the public
- Updated the Advisory Group Member Handbook and distributed it to current advisory group members to provide necessary information on

the Brown Act, parliamentary procedures and the role of advisory groups in City government.

- Utilized the Netfile electronic filing system to provide the public with faster access to election and political reporting documents.
- Administered the California Political Reform Act of 1974, serving as the local filing officer for the required conflict of interest filings for approximately 250 designated employees and advisory group members and for the political campaign finance reporting for all locally-active political action committees.
- Increased transparency through the expansion of the Document Imaging program to include additional City documents, including the City's legislative history and many vital records in electronic format. Provided all City department staff with training in its use and access to the online system, allowing for rapid research and for response to citizen Public Records Act requests. There are also four public kiosks available to citizens for document research purposes through the electronic system.
- Managed the City's Lobbying Ordinance, tracking lobbyists and their reporting requirements. Provided for online filing and payment of registration forms and fees.

Future Objective

City Services

- Act as the compliance officer and perform the duties as required by federal, state and local statutes, including the Political Reform Act, Brown Act and Public Records Act.
- Provide additional staff training for all departments for the management of the City's Records Retention Schedule and Records Management Program to assist with document control and protection of the City's vital records.
- Support the City Clerk's Office with thorough training of newly hired staff on the primary functions of the office, including all pertinent laws and regulations of the FPPC, Secretary of State's Office, Government Code and local ordinances.
- With careful, specific customization of the RSWEB interface, offer a functional browser-based portal to allow city staff to search for their own (and only their own) department records maintained by RSSQL, the physical inventory management software at the Record Center, as well as have the ability to request records and delivery of empty boxes and schedule pick-ups and transfers.

Civic Engagement

- Provide updated information for the 2016 Election year and place it on the City's website to inform the citizens and potential candidates of new laws, changes to regulations and deadlines for disclosure report filings.
- Conduct the November 8, 2016, General Municipal Election, creating a 2016 candidates' handbook, coordinating consolidation services with the San Diego County Registrar of Voters, disseminating California Elections Code information and ensuring all elections procedures and campaign report submittals adhere to the Elections Code and Political Reform Act.
- Participate in the San Diego County Registrar of Voters pilot Mail Ballot Drop Off Program, providing a designated drop off location for any mail ballots. This provides the electorate with ease of voting and decreases the number of provisional ballots, resulting in faster ballot counts.
- Create strategies to encourage increased participation by Oceanside residents to serve on advisory groups.
- Preserve the City's records in both physical and electronic format, including the legislative history through the preparation of minutes and processing of documents, and ensure transparency to the public.
- Ensure that all California Public Records Act requests are fulfilled within all state and local statutory guidelines.
- Provide training to designated Statement of Economic Interest filers and Treasurers and Candidates for electronic filing of required reports for campaign financial disclosures.
- Work with internal and external customers of the City to ensure the public and internal staff are provided with the highest level of customer service to build strong inter-relations.

GENERAL GOVERNMENT

Budget Summary - City Clerk

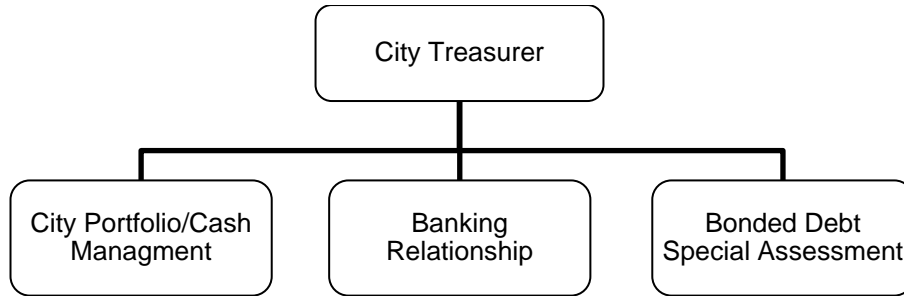
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 RegEmple-SA Wind Fire	\$ -	\$ 98	\$ -	\$ -	\$ -
5105 Regular Employees	429,134	458,917	470,671	479,262	448,667
5110 Temporary/Part Time Employees	10,251	11,771	6,883	12,617	14,753
5115 Elected Officials	86,349	23,653	23,653	23,586	24,191
5206 Fringe Benefit Burden-WComp	3,614	3,561	2,654	2,629	2,508
5207 FrBnfBrdn-SA Wind Fire		24			
5207 Fringe Benefit Burden	180,214	169,407	212,581	228,693	227,403
5212 Pension Bond Debt Charge	6,252	5,911	6,078	6,431	5,509
5230 Auto Allowance	1,375				
	<u>717,189</u>	<u>673,342</u>	<u>722,520</u>	<u>753,218</u>	<u>723,031</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	113,804	7,645	50,792	60,444	201,054
5320 Repair and Maintenance	35,860	9,551	17,661	19,525	15,179
5335 Rents & Leases - Equip, Bldgs	828	675	911	1,358	750
5345 Travel & Conference	77	1,360	-	12,705	12,405
5350 Training - Registrtn Fees	315	845	707	1,000	1,600
5355 Matl Supplies&Services	17,896	12,363	15,018	22,744	24,633
5360 Advertising	2,927	1,773	4,508	5,901	6,328
5370 Postage	1,978	653	655	2,052	3,000
5375 Dues,Books&Subs	1,592	6,373	14,816	19,837	21,482
5380 Uniform	240		431	500	250
5385 Telephone	762	917	1,007	815	815
	<u>176,279</u>	<u>42,155</u>	<u>106,506</u>	<u>146,881</u>	<u>287,496</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	242,387	234,134	262,667	263,586	262,097
	<u>242,387</u>	<u>234,134</u>	<u>262,667</u>	<u>263,586</u>	<u>262,097</u>
<i>Capital Outlay</i>					
5706 Furniture, Fixtures, Software	17,525				
	<u>17,525</u>				

Total City Clerk \$ 1,153,380 \$ 949,631 \$ 1,091,693 \$ 1,163,685 \$ 1,272,624

Expenditure Summary by Category					
Personnel	\$ 717,189	\$ 673,342	\$ 722,519	\$ 753,218	\$ 723,031
Maintenance & Operations	176,279	42,155	106,506	146,881	287,496
Internal Service Charges	242,387	234,134	262,668	263,586	262,097
Capital Outlay	17,525				
Total Expenditure	\$ 1,153,380	\$ 949,631	\$ 1,091,693	\$ 1,163,685	\$ 1,272,624

Expenditure Summary by Program					
120120101 - Records Management	\$ 277,770	\$ 254,128	\$ 302,408	\$ 302,975	\$ 297,856
120122101 - Legislative Services	592,158	563,042	580,802	614,963	598,447
120123101 - Elections	192,511	79,182	140,274	163,857	297,907
120124101 - Doc Imaging	90,941	53,279	68,209	81,890	78,414
Total Expenditure	\$ 1,153,380	\$ 949,631	\$ 1,091,693	\$ 1,163,685	\$ 1,272,624

Organizational Chart by Function



Mission Statement

The mission of the City Treasurer's office is to manage and monitor cash to provide available funds for expenditures while keeping idle funds fully invested, to manage and trade the investment portfolio in order to earn the highest rate of return while protecting principal, and manage bonded debt and special assessment districts of the City.

Service Description

The City Treasurer's office is responsible for daily cash management of the City including the investment of the City's fixed income portfolio; managing the City's banking relationship, serving as the liaison between the City's bank and the departments utilizing banking services; and administrating the City's bonded debt and special assessment district programs.

Major Accomplishments

City Services

- Continued outperformance of the Portfolio benchmark by an average of 0.30% (annual average 0.98% Yield to Maturity compared to 0.68% average 2-year Constant Maturity Treasury).
- Refinancing of eligible long-term bond debt resulted in average annual debt service cash flow savings of over \$600,000, and total Present Value savings of over \$7.5 million to be realized over the remaining outstanding term of the refunding bonds.

• June 2016 Portfolio Statistics

Par Value	\$ 328,070,099
Book Value	\$ 328,318,768
Market Value	\$ 328,975,810
Average Yield to Maturity	1.014%
Weighted average Days to Maturity	622 (1.70 years)
Year-to-Date Earnings	\$ 3,042,628

Future Objectives

City Services

- Review merchant service fees in an effort to reduce overall costs.
- Maintain portfolio yield performance at benchmark level or better.

GENERAL GOVERNMENT

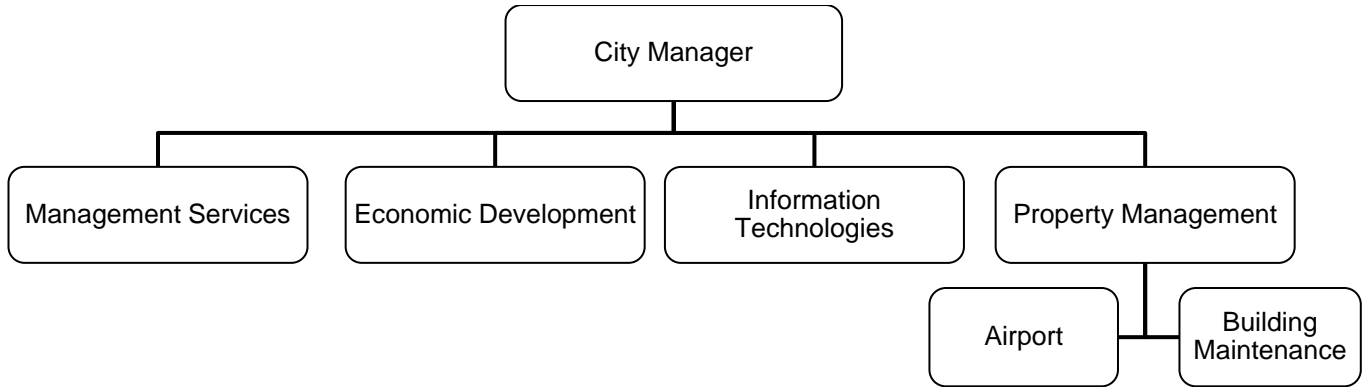
Budget Summary - City Treasurer

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 168,577	\$ 169,152	\$ 171,897	\$ 196,908	\$ 161,272
5115 Elected Officials	21,422	20,462	21,277	22,076	24,190
5206 Fringe Benefit Burden-WComp	1,616	1,581	1,212	1,230	1,205
5207 Fringe Benefit Burden	71,130	74,273	80,418	81,910	69,483
5212 Pension Bond Debt Charge	2,328	2,204	2,290	2,311	1,967
	<u>265,073</u>	<u>267,672</u>	<u>277,094</u>	<u>304,435</u>	<u>258,117</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	74,488	65,533	65,263	63,841	64,500
5330 Machry & Equip <\$10K		1,658			
5345 Travel & Conference	300		636	1,300	1,300
5350 Training - Registrtn Fees			405		3,900
5355 Matl Supplies&Services	1,007	601	409	1,185	1,185
5360 Advertising	168	1,541	2,340	3,300	4,800
5370 Postage	116	103	97	155	155
5375 Dues,Books&Subs	-	195	315	205	205
5385 Telephone		407	649	640	640
5405 Administration Fees	594,075	719,234	746,576	712,100	803,350
5425 03 COP Series A Lease	34,349				
5425 CDC 05 Cop Civic Center	2,120	2,332	2,332	2,400	
5425 F/A &OtherFees/13Cop Ref Ser A	64,640	39,046	2,120	4,000	4,000
5425 F/A&/Other Fees 2011 Pol/Libr	2,343	2,194	2,332	2,400	4,000
5425 Fiscal Agent/Other Fees	476,958	539,799	46,950	23,025	28,635
5425 Pension Obligation	2,194	2,194	2,332	2,400	
	<u>1,252,758</u>	<u>1,374,837</u>	<u>872,756</u>	<u>816,951</u>	<u>916,670</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	121,848	107,930	105,137	104,646	104,045
	<u>121,848</u>	<u>107,930</u>	<u>105,137</u>	<u>104,646</u>	<u>104,045</u>
<i>Debt Service</i>					
5651 Principal	41,669,488	37,430,446	7,625,103	7,387,631	8,245,075
5652 Interest	7,717,150	6,300,631	5,175,643	4,983,111	3,997,411
	<u>49,386,638</u>	<u>43,731,077</u>	<u>12,800,746</u>	<u>12,370,742</u>	<u>12,242,486</u>
<i>Transfers</i>					
6900 Transfers Out			37,275		
			<u>37,275</u>		
<i>Other</i>					
5429 Bond Cost	188,203				
6025 OthFinSources-Bond Proceeds	(12,126,893)				
6030 GASB 31 Adjmt	100,156	(31,749)	(9,006)		
	<u>(11,838,534)</u>	<u>(31,749)</u>	<u>(9,006)</u>		
Total City Treasurer	\$ 39,187,783	\$ 45,449,767	\$ 14,084,002	\$ 13,596,774	\$ 13,521,318

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 265,073	\$ 267,672	\$ 277,094	\$ 304,435	\$ 258,117
Maintenance & Operations	1,252,758	1,374,837	872,756	816,951	916,670
Internal Service Charges	121,848	107,930	105,137	104,646	104,045
Debt Service	49,386,638	43,731,077	12,800,746	12,370,742	12,242,486
Transfers			37,275		
Other	(11,838,534)	(31,749)	(9,006)		
Total Expenditure	\$ 39,187,783	\$ 45,449,767	\$ 14,084,002	\$ 13,596,774	\$ 13,521,318

Expenditure Summary by Program					
1402 - CFD-Ocean Ranch	\$ 20,766	\$ (3,605)	\$ (2,306)	\$ -	\$ -
1403 - CFD-Pacific Coast Bus.Pk	3,408	(789)	(510)		
1455 - CFD-Morro Hills	44,057	(17,676)	33,448		
1961 - OPFA DS Fd	31,925	(9,679)	(2,362)		
140000101 - City Treasurer	315,196	321,347	331,497	361,384	321,482
140192420 - 2005 Refunding COP	2,420,120	2,420,420	2,417,707	2,427,363	
140197420 - 2011 Pol/Libr COP	-	2,194	2,332		
140205420 - 2015 OPFA Lease Revenue Bd					2,278,250
170140961 - 2013COP Refunding SerA	(10,717,253)	1,384,046	1,347,120	1,349,000	1,349,000
170141455 - CFD-Morro Hills 2013A Ref	199,504	8,737	886,024	496,056	473,797
170142402 - CFD-Ocean Ranch 2013A Ref	254,677	9,910	631,373	762,655	779,825
170170961 - 93COP Refunding SerA	16,099,409				
170182420 - Pension Obligation Bds	3,277,669	3,409,323	3,540,479	3,680,512	
170189455 - CFD-Morro Hills (02)	8,430,430	12,152,225	3,375		
170190455 - CFD-Morro Hills (ImpArea#1)	946,148	8,136,483	773,622		
170191455 - CFD-Morro Hills (04)CFD	1,496,560	829,423			
170194402 - CFD-Ocean Ranch 2002A	12,873,518	342,858	10,205		
170195402 - CFD-Ocean Ranch 2004A	794,806	13,617,150	350,911		
170196403 - CFD-Pacific Coast Business.Pk	585,685	594,247	608,293	627,489	638,499
170197961 - 2011 Pol/Libr COP	785,104	785,614	796,672	807,857	820,864
170198455 - 14 Morro Hills SpTx-Ref IA1		139,311	21,047	550,883	540,502
170199455 - 14 Morro Hills SpTx-Ref		139,890	1,094,231	774,391	757,184
170206420 - 2015 Txble Pensn Oblgtn Ref Bd					3,592,146
170280402 - CFD-Ocean Ranch 2014 Ref		230,973	18,051	570,865	690,200
200010102 - Allocation of Interest	594,692	719,255	746,575	712,100	803,350
605611963 - Oceanside Lighting Dist-DS	731,362	238,110	476,218	476,219	476,219
Total Expenditure	\$ 39,187,783	\$ 45,449,767	\$ 14,084,002	\$ 13,596,774	\$ 13,521,318

Organizational Chart by Function



Mission Statement

Provide support and policy recommendations to the City Council; provide leadership, support and coordination for the various City departments; oversee financial planning and budget preparation; manage media relations; governmental affairs/advocacy; oversee Information Technologies; oversee Economic Development and Property Management; represent City interests in local and regional issues.

Service Description

The City Manager’s office provides leadership and oversight for the administration of all City services and activities, as well as ensures that City Council policies are implemented throughout the organization. The City Manager’s office oversees the work of all City departments and directs the financial and information technology planning, budget preparation, performance measurements, long-term capital financing, public information, economic development efforts, and manages City property and assets.

The City Manager’s Office ensures that the needs and concerns of the community and the City organization are properly addressed to maintain Oceanside’s quality of life.

Future Objectives

City Services

- Ensure fiscal stability by creating a balanced budget.
- Ensure the City is economically sustainable by actively working on the retention and recruitment of businesses.
- Ensure that the City’s assets are managed in a sustainable and fiscally profitable manner.
- Ensure the public has access to information in a timely manner.
- Provide a reliable and secure computer infrastructure with high-speed network access to City facilities.
- Provide an easily maintained and user-friendly public Website to residents and City staff.

Economic Vitality

- Encourage economic development through business retention and expansion, recruitment of businesses that produce high wage jobs, increase the gross retail sales in the City, maintain positive public relations and marketing in the region, and increase tourism market share.

Quality of Life

- Ensure that the best possible services are provided given the City’s financial capacity.

GENERAL GOVERNMENT

Budget Summary - City Manager

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 2,967,528	\$ 2,902,513	\$ 2,948,249	\$ 3,345,940	\$ 3,431,920
5110 Temporary/Part Time Employees	36,441	21,572	7,132	56,712	72,312
5120 Overtime	36,984	31,782	46,779	21,000	23,000
5206 Fringe Benefit Burden-WComp	42,362	33,571	32,013	33,052	34,059
5207 Fringe Benefit Burden	1,071,254	1,074,477	1,167,021	1,399,198	1,559,470
5212 Pension Bond Debt Charge	43,788	37,651	38,412	40,638	39,187
5230 Auto Allowance	4,189	3,855	2,919	6,696	6,096
5235 Compensated Absences	(83,105)	28,911	(46,066)		
	4,119,441	4,134,332	4,196,459	4,903,236	5,166,044
<i>Maintenance & Operations</i>					
5305 Professional Services	232,918	384,332	406,922	522,000	547,948
5310 Temp. Agencies/Individuals	55,441	31,028	85,421	106,968	106,968
5315 Utilities	1,953,786	2,208,920	2,036,947	1,959,283	2,102,151
5320 Repair and Maintenance	2,447,782	2,321,455	2,579,365	3,105,418	3,244,206
5325 Infrastructure < \$100K	238,430	286,689	249,980	319,619	472,516
5326 Studies & Reports	9,350	4,811	214	3,831	28,593
5330 Machry & Equip <\$10K	278,287	273,799	529,101	563,999	549,999
5335 Rents & Leases - Equip, Bldgs	373,568	427,697	457,528	420,203	440,203
5345 Travel & Conference	7,375	17,507	6,562	31,515	31,514
5350 Training - Registrtn Fees	2,330	45	2,306	3,726	3,726
5355 Matl Supplies&Services	289,810	351,425	541,192	441,359	337,074
5360 Advertising	6,681	5,422	5,640	8,124	7,376
5365 Marketing	10,216	6,598	20,758	20,000	20,000
5365 Trade Show	3,146	4,189	3,296	5,000	7,500
5370 Postage	4,327	3,228	2,449	4,473	4,475
5375 Dues,Books&Subs	8,475	8,568	11,790	21,519	23,020
5380 Uniform	17,720	21,204	16,981	25,939	25,939
5385 Telephone	569,878	536,964	491,311	588,283	588,583
5390 Taxes, Licenses & Permits	5,637	6,015	13,613	22,617	42,818
5395 Contrib-Community Svc/Non Prof	57	2,800			
5435 Special Events			25,000	25,000	
5440 Radio Network Operating Cost	5,720	2,647	1,908	8,250	8,250
5450 Contingencies			39,905	70,000	70,000
	6,520,934	6,905,343	7,528,189	8,277,126	8,662,859
<i>Internal Service Charges</i>					
5600 Internal Service Charges	909,419	883,982	852,432	869,753	894,788
	909,419	883,982	852,432	869,753	894,788
<i>Debt Service</i>					
5653 Inter Agency Capital Lease		238,110	476,219	476,219	476,219
		238,110	476,219	476,219	476,219
<i>Capital Outlay</i>					
5703 Infrastructure > \$100K		56,409	3,954,519		
5704 Machinery & Equipment	74,115	22,762	30,546	149,200	
	74,115	79,171	3,985,065	149,200	
<i>Transfers</i>					
6900 Transfers Out	950,316	415,805	739,719	767,784	684,633
	950,316	415,805	739,719	767,784	684,633
<i>Other</i>					

GENERAL GOVERNMENT

Budget Summary - City Manager

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
6005 Capitalized Expenditures	(16,286)	(13,729)	(52,574)		
6007 Pension Expense - GASB 68			(46,789)		
6010 Depreciation Exp - Frn/Fxt/Sft	4,482	6,039	12,110		
6010 Depreciation Exp - Mach/Equip	9,999				
6030 GASB 31 Adjmt	28,466	(15,619)	(1,729)		
	26,662	(23,310)	(88,982)		
Total City Manager	\$ 12,600,887	\$ 12,633,433	\$ 17,689,101	\$ 15,443,318	\$ 15,884,543

Expenditure Summary by Category					
Personnel	\$ 4,119,441	\$ 4,134,332	\$ 4,196,459	\$ 4,903,236	\$ 5,166,044
Maintenance & Operations	6,520,934	6,905,343	7,528,189	8,277,126	8,662,859
Internal Service Charges	909,419	883,982	852,432	869,753	894,788
Debt Service		238,110	476,219	476,219	476,219
Capital Outlay	74,115	79,171	3,985,065	149,200	
Transfers	950,316	415,805	739,719	767,784	684,633
Other	26,662	(23,310)	(88,982)		
Total Expenditure	\$ 12,600,887	\$ 12,633,433	\$ 17,689,101	\$ 15,443,318	\$ 15,884,543

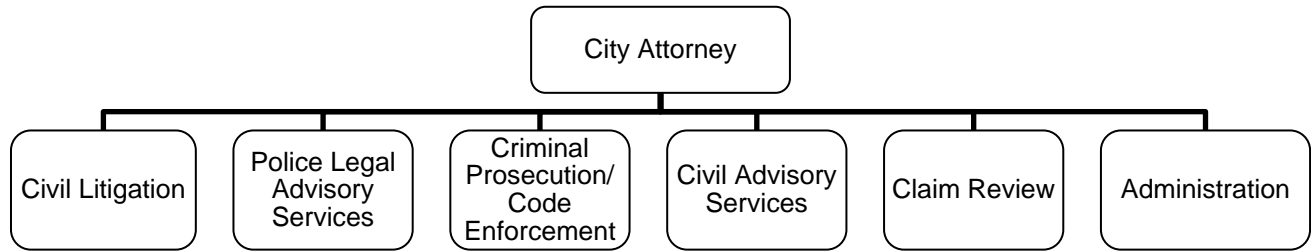
Expenditure Summary by Program					
1221 - Oceanside Lighting Dist	\$ 279,766	\$ (5,746)	\$ (283)	\$ -	\$ -
1241 - Sunset Hills	784	(445)	(83)		
1242 - Mission Meadows	868	(290)	18		
1243 - Sunburst Homes	1,113	(611)	(126)		
1244 - Douglas Park	4,926	(2,835)	(515)		
1246 - Rancho Hermosa	290	(91)	(5)		
1247 - Santa Fe Mesa	3,293	(1,716)	(249)		
1248 - Del Oro Hills	3,882	(1,611)	(50)		
1249 - Mar Lado	567	(363)	(74)		
1250 - Guajome Ridge	1,802	(1,005)	(187)		
1251 - Peacock Hills	837	(425)	(76)		
1252 - Vista Del Rio	902	(483)	(98)		
1841 - Information Services	446,379	25,446	12,110		
1851 - City Building Services	2,323	22,323	71,935		
150010101 - Management Svcs	517,823	704,009	608,396	596,123	620,690
150150101 - City Manager-Contingency	15,976	29,507	39,906	70,000	70,000
150340101 - Downtown Planning	27,657	17,902	320		
150438501 - Fireworks			25,000	25,000	
155010841 - Information Systems	1,653,170	1,658,477	1,673,733	1,908,555	1,971,411
155155841 - Audio Visual	121,958	118,091	81,341	105,770	132,307
155157841 - Communications	574,482	497,938	564,886	645,037	588,305
155158841 - City Wide Copiers/Printers	344,608	364,499	392,207	387,000	407,000
155159841 - Building Controls	50,665	44,590	38,549	51,308	51,308
155160841 - Financial Software	262,294	116,803	223,493	230,194	244,044
155162841 - Network Infrastructure	513,202	592,119	755,329	791,711	854,608
155164841 - Public Safety System	602,928	540,093	555,373	542,313	544,569
155165841 - SCADA	181,152	178,339	177,425	176,152	185,112

GENERAL GOVERNMENT

Budget Summary - City Manager

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
155167841 - Utility Billing/Sftwr Maint	508,138	489,433	622,959	624,917	633,913
270271871 - Centralized Call Center	235,353	255,127	332,059	365,975	393,048
310332101 - Economic Development Program	292,274	289,115	380,498	663,203	634,057
320000101 - Property Management	641,645	860,214	897,815	929,570	920,608
320317221 - Oceansid Lighting Dist 2-1991	861,265	986,313	1,291,101	1,081,102	1,138,181
320319249 - Mar Lado Landscape	79,135	90,154	89,612	77,846	82,170
320320250 - Guajome Ridge	44,214	46,677	46,285	68,629	68,498
320321251 - Peacock Hills	14,757	19,310	16,781	29,077	29,218
320322252 - Vista Del Rio	4,920	8,590	6,957	13,577	13,877
320323241 - Sunset Hills	18,479	19,958	27,732	30,828	31,692
320324242 - Mission Meadows-Area A	3,139	3,596	2,896	2,093	859
320325242 - Mission Meadows-Area B	34,340	31,755	29,975	17,999	8,045
320326243 - Sunburst Homes	4,889	4,986	5,261	11,031	11,101
320327244 - Douglas Park	116,600	147,725	146,971	184,907	197,061
320328244 - Vandergrift Annex	24,441	21,690	24,454	38,130	39,163
320329246 - Rancho Hermosa	32,902	37,642	25,671	25,300	28,944
320330247 - Santa Fe Mesa	322,622	345,207	316,436	397,330	405,803
320331248 - Del Oro Hills	572,265	631,937	549,386	609,066	592,993
320345221 - 2013 St Light RetroFit Lease		294,518	4,430,738	476,219	476,219
320348101 - Fixture Replacement Project				109,875	
320431596 - OMGC Mgmt Contract		6,073	27,238	124,000	
320850501 - El Corazon Maintenance				353,302	429,500
600602851 - Building Crafts	506,904	535,133	572,350	730,766	935,495
630603851 - City Building Maintenance	1,507,178	1,436,657	1,385,505	1,589,407	1,654,533
630605851 - COC Building Maint	362,138	350,897	376,611	373,104	488,014
630606851 - Community Bldg Maint			53		
630614851 - Police Building Maint	1,196	-	345		
630615851 - Police/Library Bldg Maint	798,445	826,211	865,137	959,802	1,002,197
817144715273 - Oside Harbor Pumpout Grant				19,200	
836144915272 - SAVE Grant FY 15/16-16/17				7,900	
Total Expenditure	\$ 12,600,887	\$ 12,633,433	\$ 17,689,101	\$ 15,443,318	\$ 15,884,543

Organizational Chart by Function



Mission Statement

The City Attorney’s office serves as general legal counsel to the Mayor and City Council, Harbor District, and Community Development Commission. It is also legal advisor to the City Manager, Department Heads, and City staff. The office represents the City and staff in litigation matters, prosecutes City Code violations, and drafts/approves all City contracts, ordinances, and resolutions.

Service Description

The City Attorney’s office provides a full range of legal services to the City Council, City Manager, Department Directors, City commissions and City advisory groups. These services include legal advice and counseling as to the legality of proposed actions as well as the defense of civil actions filed against the City and/or its employees acting in the scope of employment. Where necessary, the department files civil actions to protect the rights of the City. The City Attorney’s office also prepares and/or reviews City Council reports, legal opinions, ordinances, resolutions, contracts, agreements and leases. The department prosecutes City Code violations and serves as the legal counsel to the Harbor District and Community Development Commission.

Major Accomplishments

City Services

- Successfully defended the City in several noteworthy civil litigation cases, including, among others:
 - A trial court victory in a case challenging the legality of a tax sharing agreement for the long-anticipated Beach Resort project.
 - A victory in the Fourth District Court of Appeal requiring a home owner association to maintain street improvements as required by the project approvals and pay the city its legal fees.

- Judgment in favor of the City in case alleging false arrest and an order to pay the City its legal fees.
- Judgment in favor of the City in a case alleging the City failed to conduct a law enforcement investigation and an order to pay the City its legal fees.
- Three trial court judgments closing unlawful medical marijuana dispensaries and imposing significant costs against the illegal operators.
- Favorably resolved a CEQA action challenging the City Council’s approval of a major development project.

- Conducted thorough and expedient analysis of tort claims filed with Risk Management to resolve valid claims without resorting to litigation.
- Continued to reduce outside counsel expenses by staffing the City Attorney’s office with experienced civil litigators and aggressively pursuing insurance coverage on civil cases.

Economic Vitality

- Successfully defended the Beach Resort project agreements in the trial court. The appeal of that case will be resolved in the next fiscal year.
- Assisted the City in fulfilling all post-redevelopment statutory obligations under AB 26 and AB 1484, including the transfer of all remaining former redevelopment bond funds for use in the lot 23 mixed use public parking structure.

Future Objectives

City Services

- Emphasize the defense of civil litigation cases in-house within the existing budget. Significant cases in the next year will involve the retrial on a claim under the Fair Employment and Housing Act, the defense of several pending alleged dangerous condition of public property cases (including a fatal accident case), and the defense of two alleged excessive force cases, including a fatal shooting.
- Aggressively recover litigation costs in cases where the City is a prevailing party.

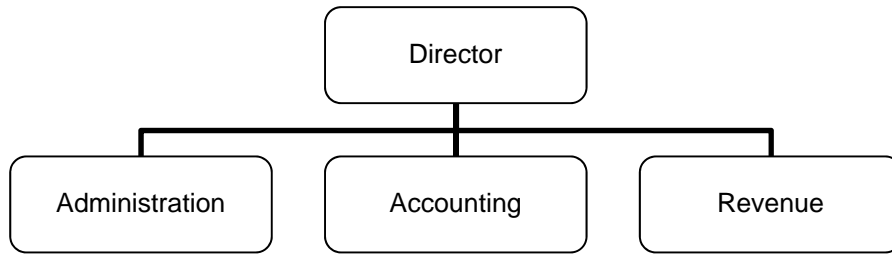
- Provide timely and thorough review of all legal documents, including City ordinances, resolutions, contracts and other agreements.
- Update standardized contracts, permits and City documents to conform to evolving legal developments.
- Evaluate opportunities to file actions on behalf of the City as a plaintiff to recover damages where appropriate.
- Advise staff and City officials of new developments in municipal law.
- Provide training to City staff and City boards and commissions on significant developments in municipal law, including the Brown Act, the Public Records Act and other applicable areas of the law.

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 989,222	\$ 963,427	\$ 980,101	\$ 970,471	\$ 1,047,986
5120 Overtime	2,147				
5206 Fringe Benefit Burden-WComp	7,762	7,964	5,595	4,860	5,252
5207 Fringe Benefit Burden	314,644	293,385	324,717	353,373	406,673
5212 Pension Bond Debt Charge	13,404	11,157	11,074	11,313	11,279
5230 Auto Allowance	6,087	6,118	6,116	8,916	8,916
	<u>1,333,266</u>	<u>1,282,051</u>	<u>1,327,603</u>	<u>1,348,933</u>	<u>1,480,106</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	1,824	1,442	(164)	3,000	3,000
5330 Machry & Equip <\$10K			2,736		
5335 Rents & Leases - Equip, Bldgs			79		
5345 Travel & Conference	1,842	4,826	4,461	6,500	6,500
5350 Training - Registrtn Fees	50	703	710	514	513
5355 Matl Supplies&Services	4,921	4,476	4,618	6,875	7,401
5370 Postage	1,489	1,453	1,741	1,500	1,501
5375 Dues,Books&Subs	17,579	19,011	17,525	24,790	24,791
5385 Telephone	960	844	1,707	935	935
5470 Claims Management		8			
	<u>28,665</u>	<u>32,763</u>	<u>33,413</u>	<u>44,114</u>	<u>44,641</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	142,328	155,298	156,303	158,242	165,566
	<u>142,328</u>	<u>155,298</u>	<u>156,303</u>	<u>158,242</u>	<u>165,566</u>
Total City Attorney	\$ 1,504,259	\$ 1,470,112	\$ 1,517,319	\$ 1,551,289	\$ 1,690,313

Expenditure Summary by Category					
Personnel	\$ 1,333,266	\$ 1,282,051	\$ 1,327,603	\$ 1,348,933	\$ 1,480,106
Maintenance & Operations	28,665	32,763	33,413	44,114	44,641
Internal Service Charges	142,328	155,298	156,303	158,242	165,566
Total Expenditure	\$ 1,504,259	\$ 1,470,112	\$ 1,517,319	\$ 1,551,289	\$ 1,690,313

Expenditure Summary by Program					
160000101 - City Attny-Admin	\$ 1,504,259	\$ 1,470,112	\$ 1,517,319	\$ 1,551,289	\$ 1,690,313
Total Expenditure	\$ 1,504,259	\$ 1,470,112	\$ 1,517,319	\$ 1,551,289	\$ 1,690,313

Organizational Chart by Function



Mission Statement

The Financial Services Department provides financial, budgetary, and revenue collection support to stakeholders. Our policies, plans and reporting systems help operating departments achieve their objectives and ensure the City's long-term fiscal health.

Service Description

The Financial Services Department provides financial and budgetary support to the entire organization.

Major Accomplishments

City Services

- Received the GFOA Distinguished Budget Presentation Award for FY 2015-16 Budget Book.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2015-16.
- Received the CSMFO Operating Budget Excellence award for FY 2015-16.

Future Objectives

City Services

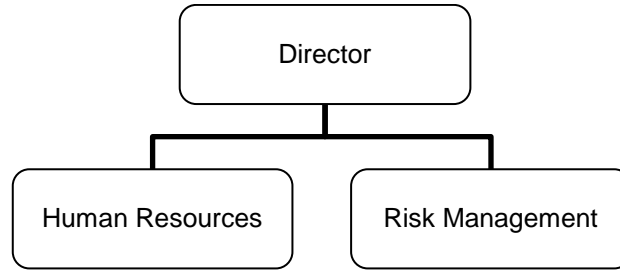
- Complete project for the replacement of the Customer Information Systems (utility billing system).
- Secure Airbnb tax compliance for all short-term rentals.
- Integrate Property Management billing into the centralized system.
- Update administrative directives.

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 1,768,966	\$ 1,758,607	\$ 1,874,271	\$ 1,930,837	\$ 1,991,980
5110 Temporary/Part Time Employees	12,848	15,184	14,436		
5120 Overtime	2,319	2,605	5,777	8,000	8,200
5206 Fringe Benefit Burden-WComp	8,914	8,827	6,425	7,384	7,737
5207 Fringe Benefit Burden	723,412	705,088	809,080	892,350	1,027,419
5212 Pension Bond Debt Charge	25,188	22,196	22,866	23,538	23,263
5230 Auto Allowance	2,300	1,900	2,741	2,550	2,550
	<u>2,543,947</u>	<u>2,514,407</u>	<u>2,735,596</u>	<u>2,864,659</u>	<u>3,061,149</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	891,702	1,208,888	1,066,367	1,493,155	433,116
5306 Professional Svc w/IT alloc					1,071,350
5310 Temp. Agencies/Individuals	33,837	46,595	35,093	40,500	40,500
5320 Repair and Maintenance	43,460	87,698	109,848	147,800	148,698
5326 Studies & Reports		11,645	13,445	22,600	22,599
5330 Machry & Equip <\$10K	823	9,557	1,117	4,014	4,015
5335 Rents & Leases - Equip, Bldgs	7,355	5,651	4,587	6,500	6,500
5345 Travel & Conference	2,664	6,160	9,115	11,500	14,000
5350 Training - Registrtn Fees	3,362	4,108	22,469	20,500	20,500
5355 Matl Supplies&Services	44,696	51,666	45,936	67,155	69,252
5360 Advertising	614	167	445	4,500	4,502
5370 Postage	24,016	24,072	26,824	28,000	28,002
5375 Dues,Books&Subs	2,527	3,892	5,139	5,092	5,100
5385 Telephone	619	407	1,495	850	850
5385 Wireless	-				1,100
5390 Taxes, Licenses & Permits	262	24,316	40,514	29,050	30,818
	<u>1,055,937</u>	<u>1,484,822</u>	<u>1,382,394</u>	<u>1,881,216</u>	<u>1,900,902</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	599,465	659,686	784,072	806,413	669,535
	<u>599,465</u>	<u>659,686</u>	<u>784,072</u>	<u>806,413</u>	<u>669,535</u>
<i>Capital Outlay</i>					
5704 Machinery & Equipment	479,433	3,661		23,700	
	<u>479,433</u>	<u>3,661</u>		<u>23,700</u>	
Total Financial Services	\$ 4,678,782	\$ 4,662,576	\$ 4,902,062	\$ 5,575,988	\$ 5,631,586

Expenditure Summary by Category					
Personnel	\$ 2,543,947	\$ 2,514,407	\$ 2,735,596	\$ 2,864,659	\$ 3,061,149
Maintenance & Operations	1,055,937	1,484,822	1,382,394	1,881,216	1,900,902
Internal Service Charges	599,465	659,686	784,072	806,413	669,535
Capital Outlay	479,433	3,661		23,700	
Total Expenditure	\$ 4,678,782	\$ 4,662,576	\$ 4,902,062	\$ 5,575,988	\$ 5,631,586

Expenditure Summary by Program					
200010101 - FSD-Admin	\$ 862,157	\$ 432,036	\$ 432,487	\$ 652,257	\$ 633,231
211010101 - Revenue Management	988,492	942,546	972,654	1,064,203	1,097,907
212010101 - Business Activities/Services	1,665,986	1,762,546	1,862,705	2,207,616	2,228,884
220000101 - Accounting	1,162,147	1,525,448	1,634,216	1,651,912	1,671,564
Total Expenditure	\$ 4,678,782	\$ 4,662,576	\$ 4,902,062	\$ 5,575,988	\$ 5,631,586

Organizational Chart by Function



Mission Statement

The mission of the Human Resources Department is to develop and retain a diverse, high-quality workforce to serve the City of Oceanside; oversee Risk Management, including safety training, workers' compensation and property and liability claims administration

Service Description

The Human Resources Division provides staff support for all City departments.

The Human Resources Division provides support in the areas of recruitment and selection, equal employment opportunity (EEO), employee and labor relations, classification and compensation administration, benefit programs, and training of employee development, supervisory and mandated training such as Sexual Harassment Prevention and EEO.

The Risk Management Division provides support in the areas of Workers' Compensation, General Liability, General Liability and property claims management, recovery of costs due to damage to city property, maintains all property and liability insurance coverage excluding health and wellness benefits, safety administration and training and training of all risk management functions.

Major Accomplishments

City Services

- During 2015, successfully completed 127 recruitments, 70 examinations resulting in the hiring of 159 full time and hourly extra help employees.

- Hired an Assistant City Manager, Financial Services Director, Development Services Director and a Water Utilities Director.
- Hired 14 Firefighter Paramedics and 13 Police Officers.
- Conducted 10 reclassification studies.
- Conducted 20 training sessions for nearly 240 employees in various areas such as sexual harassment prevention, computer training; personnel and supervisor development; legal updates; and other mandatory training.
- Updated 5 Administrative Directives and created the Workplace Bullying Prevention Administrative Directive. Negotiated Memoranda of Understanding with the Oceanside City Employee's Association and the Oceanside Police Management Association.
- Conducted Employee Health Expo and Open Enrollment.
- Managed Workers' Compensation related modified duty, track and approve all 4850 and TTD benefits and assist employees and supervisors with workers' compensation questions and issues.
- Completed Request for Proposal for Third-Party Workers' Compensation provider.
- Ongoing monitoring of Third-Party Workers' Compensation and Safety Administrators.
- Ongoing oversight of litigated Workers' Compensation claims.
- Facilitated 12 Field Safety Committee Meetings and provide Safety Training specifically designed for field personnel including Public Works and Water Utilities.
- Facilitated 12 Administrative Safety Committee Meetings and provided Safety Training specifically designed for administrative support staff.
- Conducted 30 Safety Training Classes which included Cargo Securing, Defensive Driving, Confined Space Awareness, Fire Prevention and Evacuation, Heat Illness, Hazardous Communication, Ergonomic and Office Safety, Active Shooter, Construction Awareness and Safety, Skin Cancer Screening and Prevention,

Hearing Conservation, Respiratory Fit Testing, Harness Fit Testing, Lockout/Tag-out, CPR First Aid, Blood borne Pathogens training.

- Completed 30 ergonomic assessments.
- Processed 86 new liability claims including investigation, negotiation and management.
- Closed 94 claims through negotiated settlements and litigation.
- Maintained the City's Vendor Program established to ensure proper insurance and endorsements are in place for vendors providing goods and services to the City. Risk Management maintains updated insurance certificates and endorsements for 2,000 active vendors.
- Recovered \$151,432 to reimburse City departments for property damage.
- Completed 15 Job Analysis documents.
- Completed Employee Safety and City Facility Inspections including all Park & Recreation facilities, Public Works, Water Utilities, Building Maintenance, and Harbor Maintenance.
- Implemented cloud-based Vendor Insurance Management system.

Civic Engagement

- Added 167 new volunteers, currently have 537 volunteers registered with the City.
- Online volunteer application. This provides an opportunity for residents to have the option to apply on-line. The ease of applying on-line may increase the number of volunteers and interns.

Future Objectives

City Services

- Negotiate six Memoranda of Understanding during 2016.
- Transition Third-Party Administration of workers' compensation claims to new provider.
- Implement changes resulting from healthcare reform in the Affordable Healthcare Act.
- Implement changes resulting from the Healthy Workplaces/Healthy Families Act of 2014 to provide paid sick leave for all part-time and hourly employees.
- Continuing development of supervisory training related to employee relations, discipline and FMLA.
- Evaluate the employee benefits programs for potential cost reductions.
- Ongoing employee training on Sexual Harassment and Bullying Prevention, employee safety, injury reporting, DOT drug and alcohol program.
- Update the City's Class Specifications and written exams.

GENERAL GOVERNMENT

Budget Summary - Human Resources

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 973,768	\$ 932,006	\$ 979,423	\$ 1,003,933	\$ 1,079,353
5110 Temporary/Part Time Employees			14,385	23,908	25,385
5120 Overtime		445	2,244	1,505	1,517
5206 Fringe Benefit Burden-WComp	9,285	6,891	5,967	5,291	5,813
5207 Fringe Benefit Burden	335,685	339,958	380,445	413,259	470,299
5210 Fire PERS - Retiree Premium		(2,249)	-		
5212 Pension Bond Debt Charge	15,636	11,151	11,202	12,345	12,162
5230 Auto Allowance	3,013	3,025	3,025	3,150	3,150
5235 Compensated Absences	23,704	10,978	5,911		
	1,361,091	1,302,205	1,402,602	1,463,391	1,597,679
<i>Maintenance & Operations</i>					
5305 Professional Services	80,883	259,942	452,326	468,619	481,139
5310 Temp. Agencies/Individuals				1,668	1,668
5320 Repair and Maintenance	660	399	335	1,800	1,800
5330 Machry & Equip <\$10K		464	1,129		
5335 Rents & Leases - Equip, Bldgs				650	650
5340 Ins other than Employee Benefit	1,252,357	1,554,995	1,135,543	1,392,667	1,350,867
5345 Travel & Conference	3,570	6,377	3,448	12,209	21,009
5350 Training - No Show Fees	-			2,000	2,000
5350 Training - Registrtn Fees	14,694	16,540	23,385	36,407	28,407
5355 Matl Supplies&Services	39,839	31,988	49,819	44,392	28,657
5360 Advertising		280		3,000	3,001
5370 Postage	3,534	3,367	2,420	10,800	10,801
5375 Dues,Books&Subs	3,487	1,700	1,668	2,200	2,701
5385 Telephone	576	795	2,103	2,463	2,463
5465 Self-Insured Claims Paid	1,354,938	(821,754)	576,551	1,000,000	1,030,000
5470 Claims Management	555,886	839,207	940,277	780,000	780,000
	3,310,424	1,894,300	3,189,004	3,758,875	3,745,163
<i>Internal Service Charges</i>					
5600 Internal Service Charges	197,004	201,345	219,999	222,309	227,724
	197,004	201,345	219,999	222,309	227,724
<i>Transfers</i>					
6900 Transfers Out	91,774	95,165	3,843,473		
	91,774	95,165	3,843,473		
<i>Other</i>					
5430 Bad Debt	8,008	10,771	10,843		
5481 Fire PERS	597,923	61,420			
5482 Retirement Premiums	16,218,359	16,389,140	17,299,347	18,229,243	21,220,009
5483 Insurance	15,297,983	15,373,353	18,301,434	15,883,168	15,979,113
5484 Employee Tuition Reimbursement	127,114	59,937	57,032	150,000	80,000
6007 Pension Expense - GASB 68			(13,239)		
6010 Depreciation Exp - Mach/Equip	21,280	21,280	21,280		
	32,270,667	31,915,901	35,676,697	34,262,411	37,279,122
Total Human Resources	\$ 37,230,960	\$ 35,408,916	\$ 44,331,774	\$ 39,706,986	\$ 42,849,688

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 1,361,091	\$ 1,302,205	\$ 1,402,602	\$ 1,463,391	\$ 1,597,679
Maintenance & Operations	3,310,424	1,894,300	3,189,004	3,758,875	3,745,163
Internal Service Charges	197,004	201,345	219,999	222,309	227,724
Transfers	91,774	95,165	3,843,473		
Other	32,270,667	31,915,901	35,676,697	34,262,411	37,279,122
Total Expenditure	\$ 37,230,960	\$ 35,408,916	\$ 44,331,774	\$ 39,706,986	\$ 42,849,688

Expenditure Summary by Program					
1814 - Risk Management	\$ 91,774	\$ 95,165	\$ 143,473	\$ -	\$ -
1817 - Employee Health Services		10,322			
1818 - Workers Comp	21,280	21,280	21,280		
151010814 - Risk Management Admin.	3,510,094	1,957,770	6,712,737	3,578,810	3,607,349
152010818 - Workers Compensation Admin.	4,113,936	3,964,251	6,394,906	3,335,083	3,548,868
250253817 - Employee Benefits Adm	28,892,869	28,715,287	30,297,813	32,078,923	35,003,957
260010101 - Personnel Administration	601,007	644,841	761,565	714,170	689,514
Total Expenditure	\$ 37,230,960	\$ 35,408,916	\$ 44,331,774	\$ 39,706,986	\$ 42,849,688

GENERAL GOVERNMENT

Budget Summary - Non-Departmental

For accounting and budgeting purposes only. Non-Departmental serves as a cost center to house charges and appropriations that are not assigned or chargeable to a specific department or function. It is categorized as a General Government support function.

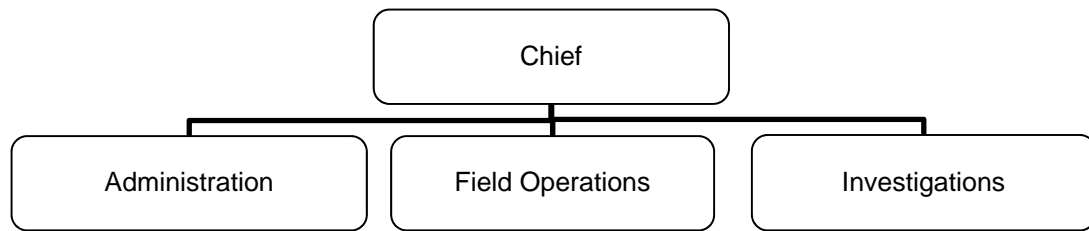
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees - SAFER	\$ -	\$ 82	\$ -	\$ -	\$ -
5110 Temporary/Part Time Employees		4,695	-		
5120 Overtime - SAFER		808			
5207 Fringe Benefit Burden		142	-	-	
		5,727	-	-	
<i>Maintenance & Operations</i>					
5305 Professional Services	4,378	72,521	4,062	15,221	15,221
5326 Studies & Reports				50,000	50,000
5330 Machry & Equip <\$10K		34,999			
5355 Matl Supplies&Services	6,643	6,219	4,439	9,000	9,000
5375 Dues,Books&Subs	122,081	87,089	120,470	132,094	132,098
5395 Contrib-Community Svc/Non Prof	884,256	1,358,001	1,365,199	1,323,387	1,281,430
5405 Property Tax Admin Fee	423,643	425,438	434,952	490,000	490,000
5405 SBOE Admin Fee	185,915	197,608	204,673	220,000	220,000
5435 Special Events	1,841	29,204	-		27,200
	1,628,757	2,211,079	2,133,795	2,239,702	2,224,949
<i>Internal Service Charges</i>					
5600 Internal Service Charges	2,579,508	2,743,105	2,478,507	2,919,555	2,980,710
	2,579,508	2,743,105	2,478,507	2,919,555	2,980,710
<i>Capital Outlay</i>					
5702 Buildings & Treatment Plants		85,465			
5704 Machinery & Equipment		16,324			
5709 Capitalized Expenditures				90,000	
		101,789		90,000	
<i>Transfers</i>					
6900 Transfers Out	2,158,818	4,338,693	3,444,521	976,996	1,092,935
	2,158,818	4,338,693	3,444,521	976,996	1,092,935
<i>Other</i>					
5430 Other M&O	77,929	131,610	235,648		
6010 Depreciation Exp	792,829	40,000			
6030 GASB 31 Adjmt	1,256,679	(750,404)	(145,815)		
	2,127,437	(578,794)	89,833		
Total Non Departmental	\$ 8,494,520	\$ 8,821,599	\$ 8,146,656	\$ 6,226,253	\$ 6,298,594

Expenditure Summary by Category					
Personnel	\$ -	\$ 5,727	\$ -	\$ -	\$ -
Maintenance & Operations	1,628,757	2,211,079	2,133,795	2,239,702	2,224,949
Internal Service Charges	2,579,508	2,743,105	2,478,507	2,919,555	2,980,710
Capital Outlay		101,789		90,000	
Transfers	2,158,818	4,338,693	3,444,521	976,996	1,092,935
Other	2,127,437	(578,794)	89,833		
Total Expenditure	\$ 8,494,520	\$ 8,821,599	\$ 8,146,656	\$ 6,226,253	\$ 6,298,594

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Program					
1101 - General Fund	\$ 3,255,501	\$ 3,174,596	\$ 467,985	\$ 101,996	\$ -
1861 - Radio Communications	792,829	40,000			
170174101 - NonDepartmental Expense	3,460,469	4,477,490	6,561,868	4,946,273	5,093,845
170177101 - City Memberships & Fees	94,823	93,310	124,232	137,225	137,229
170178101 - Cable TV Contract	129,263	125,051	131,731	130,000	130,000
170180101 - Humane Society Contract	754,994	904,934	856,400	901,759	928,520
170181101 - City Wide Employee Recognition	6,641	6,218	4,440	9,000	9,000
Total Expenditure	\$ 8,494,520	\$ 8,821,599	\$ 8,146,656	\$ 6,226,253	\$ 6,298,594

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Organizational Chart by Function



Mission Statement

The Oceanside Police Department's purpose is to work with the community to build trust and provide quality service that actively prevents crime, reduces the fear of crime, and promotes safety.

Service Description

The Oceanside Police Department (OPD) ensures the safety and security of all people in the City of Oceanside by providing responsive and professional police service with compassion and concern.

OPD's motto, "Service with Pride," speaks to its focus of quality customer service and efficient service. The Police Department is committed to public safety and to implementing innovative crime prevention techniques to ensure a safe and healthy community. The Records Division processed over 18,000 crime incident reports, 12,000 Police Officer issued citations and 10,000 Field Interviews in 2015.

Major Accomplishments

City Services

- The Family Protection Unit investigated over 500 cases of domestic violence, sexual assaults, crimes against children and the elderly.
- Contacted over 300 sex offenders during the bi-annual Sex Offenders compliance checks resulting in 100% compliance.
- The Senior Volunteer Patrol Program contributed over 22,000 hours of their time in volunteer hours.
- Conducted 10 DUI/DL checkpoints and 20 DUI sweeps which were paid for through grant funds.
- The Property Crimes Unit resolved several theft series via arrest, targeting the prolific offenders.
- Expanded the services provided by the Homeless Outreach Team to include participation in the 25 Cities initiative. They assessed over 450 individuals and 60 families for services.

- The front desk assisted 12,000 customers during the year, and completed over 900 Narcotics and Sexual Offender registrations.
- Acquired management software for the Field Training Program for new hire police officers and newly promoted sergeants.
- Reconstituted the Recruiting Team to recruit qualified candidates for all open positions in the Police Department.
- Members of the K9 unit received two Top Dog awards during competition.

Civic Engagement

- Officers donated their time to participate in the annual Shop with a Cop Christmas event for underprivileged youth.
- Organized and participated in over twenty structured youth activities, including a soccer tournament in Crown Heights.
- Managed special events to include the 4th of July parade and fireworks, Ironman, Turkey Trot and Harbor Days.
- Regularly attended and gave presentations to various community and business groups.
- The Recruiting Team participated in over 40 Recruiting events, including the Miramar Air Show.
- School Resource Officers continued a mentoring program for at-risk girls and provided parent workshops on bullying, internet safety and drug awareness.
- Officers donated their time to participate in a Tip A-Cop event to raise money for Special Olympics athletes in North San Diego County. The money raised will help athletes with training, equipment and transportation throughout the year.
- Officers donated their time to participate in the annual Law Enforcement Torch Run. Through this event officers support athletes in San Diego County with intellectual disabilities that change their lives through sports training and competition.
- Established 10 new Neighborhood Watch groups.

Quality of Life

- Obtained a grant for \$322,556 from the State of California (COPS) fund. The funds will be used to help pay for a school resource officer, overtime for gang suppression activities and equipment purchases.
- OPD was awarded \$227,115 from the Office of Traffic Safety to enforce various traffic laws and DUI check points.
- Received \$133,276 from Operation Stonegarden for maritime/land based operations and equipment focusing on border and drug enforcement.
- Investigations received Justice Assistance Grant in the amount of \$54,591 for gang and violent crime suppression details.
- Gang crime was another area where the department faced challenges. However, the yearly total for gang motivated crimes was the third lowest in the last six years, and is down 37.5% from the 6 year high of 48 gang crimes in 2011.
- Police dispatch handled over 81,000 9-1-1 calls in 2015, down 12.9% from 2014. Received over 223,000 Non-Emergency calls, down 17.4% from 2014 and dispatched over 112,000 incidents, a 5.5% increase over 2014.
- In 2015, OPD recorded 8 death/homicide investigations. Through effective police work, six of these crimes have been resolved in an arrest, with the remaining 2 homicides still being rigorously investigated.
- Conducted “lock down” exercises at all OUSD schools in case of an emergency.
- Weekly encampment details are performed in conjunction with Code Enforcement Officers.
- Crime Suppression Details were conducted regularly, targeting crime and quality of life issues as they are identified.
- Worked with City Attorney’s Office in crafting the non-smoking ordinance to include the Pier Amphitheater Band Shell.

Future Objectives

City Services

- Refine recruitment strategies and efforts to maximize the returns on the investment of time and monies.
- Continue to promote volunteerism through increasing the number of Police Explorers and Senior Volunteer Patrol Program members.
- Continue our recruitment and hiring practices to fill all positions within the department as they become available.
- Complete an overhaul of the Performance Appraisal System.
- Identify time entry software to simplify and streamline payroll processes for the department.

PUBLIC SAFETY

Budget Summary - Police

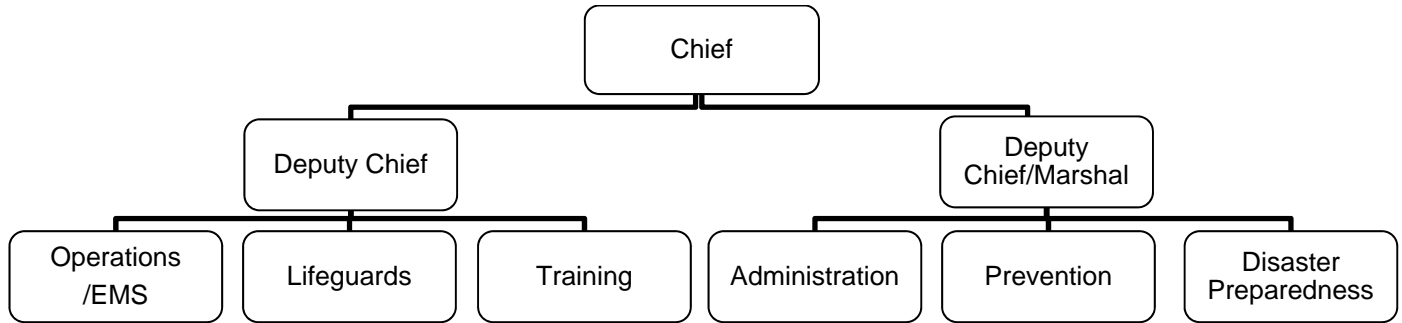
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 24,936,123	\$ 25,699,659	\$ 25,596,522	\$ 27,692,341	\$ 27,889,205
5110 Temporary/Part Time Employees	191,003	485,964	262,162	236,248	310,401
5120 OT-SA Wind Fire		12,516	(76)		
5120 Overtime	1,977,597	2,183,966	2,876,221	3,520,810	2,254,031
5206 Fringe Benefit Burden-WComp	2,490,327	2,568,825	4,325,114	2,127,318	2,201,612
5207 Fringe Benefit Burden	10,505,513	10,723,272	10,732,876	12,545,751	13,731,211
5212 Pension Bond Debt Charge	1,949,204	2,108,333	2,187,975	2,275,311	2,218,387
	<u>42,049,767</u>	<u>43,782,535</u>	<u>45,980,794</u>	<u>48,397,779</u>	<u>48,604,847</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	649,553	697,292	487,055	301,187	325,686
5310 Temp. Agencies/Individuals		200		500	500
5315 Water	626	739	1,309	1,000	1,000
5320 Repair and Maintenance	235,232	207,862	189,280	273,041	246,623
5330 Machry & Equip <\$10K	126,663	384,248	507,966	796,580	610,459
5335 Rents & Leases - Equip, Bldgs	5,505	9,273	10,657	21,000	12,999
5345 Travel & Conference	72,582	120,844	188,394	161,076	155,500
5350 Training - Registrtn Fees	81,789	81,973	103,276	104,250	103,000
5355 MS&S - SA Wind Fire		886	567		
5355 Matl Supplies&Services	448,241	512,602	471,335	1,210,393	869,300
5360 Advertising		1,952	1,315	2,000	2,001
5370 Postage	11,401	9,285	10,112	9,600	9,603
5375 Dues,Books&Subs	15,578	10,308	11,168	19,140	19,150
5380 Uniform	212,985	196,959	247,134	220,246	223,746
5385 Telephone	61,652	52,996	55,425	60,800	60,800
5395 Contrib-Community Svc/Non Prof	196,814	114,547	74,895		
5440 Radio Network Operating Cost	170,610	139,596	138,245	158,395	158,395
5460 Laboratory Operations	7,533	4,087		1,000	1,000
	<u>2,296,764</u>	<u>2,545,649</u>	<u>2,498,133</u>	<u>3,340,208</u>	<u>2,799,762</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	5,320,536	4,956,840	5,389,571	5,180,268	5,210,506
	<u>5,320,536</u>	<u>4,956,840</u>	<u>5,389,571</u>	<u>5,180,268</u>	<u>5,210,506</u>
<i>Capital Outlay</i>					
5704 Machinery & Equipment	85,647	189,355	211,168	292,852	
5705 Auto Equipment	67,687	2,682		547,989	114,000
5706 Furniture, Fixtures, Software			130,360	564,689	
	<u>153,334</u>	<u>192,037</u>	<u>341,528</u>	<u>1,405,530</u>	<u>114,000</u>
<i>Transfers</i>					
6900 Transfers Out	287,756	303,910	399,086	399,086	439,877
	<u>287,756</u>	<u>303,910</u>	<u>399,086</u>	<u>399,086</u>	<u>439,877</u>
<i>Other</i>					
6030 GASB 31 Adjmt	17,348	(9,821)	(2,823)		
	<u>17,348</u>	<u>(9,821)</u>	<u>(2,822)</u>		
Total Police	\$ 50,125,505	\$ 51,771,150	\$ 54,606,289	\$ 58,722,871	\$ 57,168,992

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 42,049,767	\$ 43,782,535	\$ 45,980,794	\$ 48,397,779	\$ 48,604,847
Maintenance & Operations	2,296,764	2,545,649	2,498,133	3,340,208	2,799,762
Internal Service Charges	5,320,536	4,956,840	5,389,571	5,180,268	5,210,506
Capital Outlay	153,334	192,037	341,528	1,405,530	114,000
Transfers	287,756	303,910	399,086	399,086	439,877
Other	17,348	(9,821)	(2,823)		
Total Expenditure	\$ 50,125,505	\$ 51,771,150	\$ 54,606,289	\$ 58,722,871	\$ 57,168,992

Expenditure Summary by Program					
1204 - Asset Seizure	\$ 13,220	\$ (6,919)	\$ (1,487)	\$ -	\$ -
1217 - Supplt Law Enforcmt	3,195	(2,759)	(1,318)		
1218 - State & Local Asset Seizure Fd	161	(85)	(17)		
1222 - LLEBG/JAG Grant Fd	737	(60)			
1260 - Traffic Services	36	-			
500010101 - OPD-Admin	5,576,653	5,191,565	5,075,536	6,091,372	5,563,603
500500101 - RDV Downtown Team	210	-			
500501101 - Field Operations	27,364,745	29,548,252	31,077,436	32,342,980	31,913,995
500502204 - OPD-Admin	10,935	78,663		450,000	450,000
500502218 - St & Local Asset Seize 15%				100	100
500503101 - Investigations	9,971,189	10,651,575	11,708,087	11,559,418	12,295,012
500504260 - Traffic Services	474,562	-			
500506101 - Public Safety Communications	3,015,928	2,500,839	2,667,778	2,972,486	3,082,229
500509101 - Harbor Police	1,979,043	1,980,272	2,027,714	2,096,756	2,252,314
500510218 - St & Local Asset Seize 85%				100	100
817124700217 - COPS 2012	274,291	12	-		
817125300272 - CalGRIP 2012/2013	183,684	65,373			
817128000222 - JAG FED Grant - 2012		10,613	45,625		
817128300273 - UC Berkley Sobriety Checkpoint	57,908	35,267	(7,760)		
817128400273 - OTS Selective Trffc Enfrcmnt	31,200	29,289	0		
817129200272 - CalGRIP 2013/2014	125,871	225,791	148,251		
817129600217 - COPS 2013	14,252	242,744	28,955	16,833	
817131800217 - PS Alignment AB 109		11,327	115,935	122,605	193,853
817131815217 - PS Alignment AB 109-2015				71,038	50,000
817132500272 - VUSD Spec Enforcement Team		122,531	166,967	176,473	
817132600273 - FY 2011 Port Security Grant		77,578			
817133200273 - UC Berkley Sobriety 13/14		51,186	40,390		
817133500273 - OTS Traffic Enfrcmnt 13/14		43,656	27,449		
817133600222 - JAG FED Grant - 2013			27,609	27,233	
817133800273 - Boating & Safety Enforcement		30,000	33,826		
817139900222 - JAG FED Grant - 2014			-	54,591	10,000
817140000272 - ABC Grant 2014			41,407	8,154	
817140100273 - OTS Traffic Enfrcmnt 14/15			101,249	161,710	
817140400217 - COPS 2014			270,752	309,851	
817140415217 - COPS 2015				268,656	269,863
817142600273 - UASI RCS Replacement				195,000	

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
817144115222 - JAG FED Grant - 2015				48,832	48,832
817144315272 - OUSD Resource Offcra FY 20 15-17				319,899	721,657
817144415273 - OTS Traffic Enfrmnt 15/16				227,115	50,000
817144615272 - VUSD Resource Offcra FY 20 15-17				175,899	182,410
822124800274 - Operation Stonegarden 2011	153,496	40,595			
822132200274 - Operation Stonegarden 2012		65,067			
822133700274 - Operation Stonegarden 2013		29,937	222,092		
822133714274 - Operation Stonegarden 2014			22,839	58,276	
822133715274 - Operation Stonegarden 2015				130,000	
822133900274 - 2013 R3 Group		16,485	40,556	40,000	
917119400272 - CalGRIP 2010/2011	67,546	0			
917121100217 - COPS 2011	(632)				
917123600222 - JAG FED Grant - 2011	23,519	51,911	-		
917123700273 - OTS DUI 2011	60,920				
917442600222 - JAG FED Grant - 09 Block	3,029				
917443000222 - JAG FED Grant - 10	53,509				
917443100276 - Private Grants		2,467	2,191		
917443200276 - Police Canine Funds		6,898	91	100	100
917443400276 - Community Donations	5,595	5,121	1,954	3,000	5,000
917446800272 - OUSD Spec Enforcement Team	428,010	624,820	664,952	684,470	
922119700274 - Operation Stonegarden (OPSG)	88,589				
922120400274 - ICE (Immigration&CodeEnfrmnt)				12,000	12,000
922120500274 - Innocence Lost Task Force	17,036	9,757	13,931	17,202	17,202
922120600274 - Regional Computer Forensic Lab	10,021			16,760	16,760
922120700274 - Gang Task Force	21,709	12,609	20,545	17,202	17,202
922120800274 - Narcotics Task Force	21,311	14,818	22,298	16,760	16,760
922120900274 - OCDEFT	11,120	3,955	456	30,000	
999114100222 - JAG 09 - Stimulus	62,907				
Total Expenditure	\$ 50,125,505	\$ 51,771,150	\$ 54,606,289	\$ 58,722,871	\$ 57,168,992

Organizational Chart by Function



Mission Statement

To meet and exceed community needs and expectations through the preservation and protection of life, property and the environment. We will work collaboratively with our citizens and other agencies to provide constant service with an all-risk approach. The decision-making culture of the OFD shall be based on the needs of the community, the department and the City as a whole.

Service Description

The Oceanside Fire Department is a full service Fire Department providing all manner of fire, life safety, emergency medical service, disaster coordination, ocean rescue, development services, fire prevention, fire and arson investigation, records management, and administrative services to the City, its residents, and visitors.

Major Accomplishments

City Services

- Conducted a state-mandated fire inspection program utilizing an electronic record management system.
- Conducted Swift Water Rescue Training to all Suppression personnel to the Operation's level. The training elevated the level of trained personnel to all water rescue responses.
- Successfully trained 12 recruits during a 10-week Fire Academy.
- Reconfigured the apparatus/operator process to ensure personnel are meeting the high standards set by Oceanside Fire Department.
- Recognized and received notice of the American Heart Association gold-level award for providing an exceptional and high-level of care for patients suffering from heart attacks.

Civic Engagement

- Enhanced public safety by conducting 103,150 preventative contact, rescuing 3,066 swimmers and surfers and rescuing 60 boaters in the Lifeguard Division.
- Educated 660+ youths in ocean safety and first aid through the Junior Lifeguard Program.
- Presented a fire prevention awareness education program which is an essential part to lowering a community's fire losses.
- Completed Community Emergency Response Team (CERT) Basic Emergency Training for residents and business owners.
- Continued and maintained the Military-in-Transition (MIT) Program designed to identify and promote employment opportunities among transitioning veterans.
- Created Oceanside Fire Department Official Government Facebook page as a way to communicate and engage the community.

Economic Vitality

- Secured a State Homeland Security Grant in the amount of \$130,872 to be used toward the purchase of communication equipment and to fund a Disaster Preparedness Coordinator in an effort to enhance the City's disaster preparedness, updating the City's EOC, educating City staff regarding EOC procedures and delivering an outreach campaign to promote individual, family and business disaster preparedness.
- Secured \$527,364 in grant funds from the Assistance to Firefighters Grant Program to be used toward the purchase of self-contained breathing apparatus.
- Secured \$21,075 in grant funds from the Urban Areas Security Initiative to pay for overtime and backfill costs associated with the attendance of San Diego UASI sponsored training.

Quality of Life

- Improve the quality of life for residents and visitors through the delivery of emergency and non-emergency services across all divisions of the fire department.
- Provided critical air medical transportation services to the citizens of Oceanside and neighboring communities through integrated efforts of Fire Department and REACH Air Medical Services, LLC.

Future Objectives

- Remain committed with the 5-year Fire Department Strategic Plan to ensure we continue to meet the needs and demands of our community, citizens and visitors.
- Establish a physical resource/capital improvement plan to provide for scheduled maintenance and replacement of facilities and apparatus.
- Proactively improve life safety, minimize losses and reduce the risks from fire through education, application of codes and investigation.
- Continue to evaluate and assess service delivery methods and current practices to determine if alternative opportunities exist to improve organizational efficiency.

PUBLIC SAFETY

Budget Summary - Fire

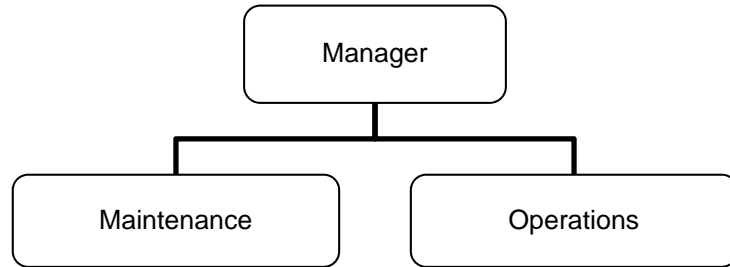
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 9,877,390	\$ 10,466,508	\$ 11,372,450	\$ 11,895,370	\$ 11,502,188
5110 Temporary/Part Time Employees	545,426	595,329	706,197	676,133	815,020
5120 Overtime	3,183,066	2,744,726	3,189,734	2,832,392	2,887,190
5206 Fringe Benefit Burden-WComp	1,064,400	1,082,815	1,870,124	940,182	923,190
5207 Fringe Benefit Burden	4,486,813	4,597,349	5,007,483	5,632,944	5,991,081
5212 Pension Bond Debt Charge	817,482	903,345	938,907	977,423	954,610
5230 Auto Allowance		125			
	19,974,577	20,390,197	23,084,895	22,954,444	23,073,279
<i>Maintenance & Operations</i>					
5305 Professional Services	933,931	939,944	1,035,871	1,146,144	1,054,513
5306 Professional Svc w/IT alloc					72,732
5310 Temp. Agencies/Individuals		14,200	10,800	8,261	8,260
5315 Electricity	81,505	102,434	140,740	85,911	85,911
5315 Gas	9,225	10,037	8,738	10,434	10,434
5320 Repair and Maintenance	183,824	120,695	185,151	186,011	179,504
5325 Infrastructure < \$100K			8,580	-	20,523
5330 Machry & Equip <\$10K	67,761	229,811	263,963	776,283	113,310
5335 Rents & Leases - Equip, Bldgs	149,413	145,832	142,090	144,977	144,977
5345 Travel & Conference	21,497	35,063	22,640	41,831	45,676
5350 Training - OFD Recerts	7,302	9,621	7,639	5,348	5,348
5350 Training - Registrtn Fees	39,304	38,906	142,445	113,944	77,444
5355 M&S - SA Wind Fire		2,402			
5355 Materials Supplies& Svcs	11,954	31,497	31,837	42,305	42,303
5355 Matl Supplies&Services	519,969	519,694	523,213	519,481	512,483
5360 Advertising		25	511	26,770	2,824
5370 Postage	1,081	1,711	1,246	1,436	1,439
5375 Dues,Books&Subs	153,110	182,513	171,441	185,748	185,761
5380 Uniform	161,322	129,826	169,804	159,592	163,126
5385 Cellular	1,361	1,205	1,404	821	821
5385 Telephone	41,633	63,946	69,715	42,754	42,754
5400 Gasoline, Diesel Fuel	4,362	6,302	3,658	6,494	13,491
5435 Special Events	2,971		2,845	3,078	3,077
5440 Radio Network Operating Cost	43,127	42,336	43,581	59,398	59,398
	2,434,652	2,628,000	2,987,912	3,567,021	2,846,109
<i>Internal Service Charges</i>					
5600 Internal Service Charges	2,649,691	2,622,586	2,684,409	2,835,881	3,001,243
	2,649,691	2,622,586	2,684,409	2,835,881	3,001,243
<i>Capital Outlay</i>					
5703 Infrastructure					45,000
5704 Machinery & Equipment	106,727	46,503	459,997	10,540	
5705 Auto Equipment	15,199	42,388	13,250		17,000
5706 Furniture, Fixtures, Software	7,911				
	129,837	88,891	473,247	10,540	62,000
<i>Other</i>					
6015 Loss on Disposal of Assets		(1,500)			
		(1,500)			
Total Fire	\$ 25,188,757	\$ 25,728,174	\$ 29,230,463	\$ 29,367,886	\$ 28,982,631

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 19,974,577	\$ 20,390,197	\$ 23,084,895	\$ 22,954,444	\$ 23,073,279
Maintenance & Operations	2,434,652	2,628,000	2,987,912	3,567,021	2,846,109
Internal Service Charges	2,649,691	2,622,586	2,684,409	2,835,881	3,001,243
Capital Outlay	129,837	88,891	473,247	10,540	62,000
Other		(1,500)			
Total Expenditure	\$ 25,188,757	\$ 25,728,174	\$ 29,230,463	\$ 29,367,886	\$ 28,982,631

Expenditure Summary by Program					
550010101 - OFD-Admin	\$ 3,806,235	\$ 3,609,253	\$ 3,520,606	\$ 3,762,957	\$ 3,571,957
550551101 - Fire Prevention	592,898	656,271	1,046,455	1,121,441	1,398,346
550552101 - Fire Suppression	18,372,996	18,861,717	20,903,051	20,023,449	21,325,307
550553101 - Fire Personnel Training	602,089	559,003	654,284	700,722	737,304
550557101 - Beach Lifeguards	1,329,761	1,285,258	1,436,724	1,376,277	1,652,159
550558101 - Special Lifeguarding	29,839	37,249	35,772	25,651	40,034
550559101 - JuniorLifeguards	187,159	198,708	209,306	244,761	252,524
817128500273 - OFD-SHSGP 2011	88,314	20,125			
817129300273 - OFD-SHSGP 2012	33,711	13,042			
817132800273 - OFD-SHSGP 2013		45,004	67,125		
817133100273 - 2012 SAFER Grant (FY 2013/14)		439,778	1,154,035	1,246,146	
817140200273 - UASI Grant 2013			68,525		
817140300273 - OFD-SHSGP 2014			96,316	87,650	
817140315273 - OFD-SHSGP 2015				130,872	
817140500273 - UASI Grant 2014			38,264		
817140515273 - UASI Grant 2015				57,575	
817144015273 - 2014 AFG				566,139	
917119500273 - OFD-SHSGP 2010	135,755				
917456200276 - Misc. Safety Grants				24,246	5,000
922124600274 - Blue Card Training (AFG)	10,000	2,766			
Total Expenditure	\$ 25,188,757	\$ 25,728,174	\$ 29,230,463	\$ 29,367,886	\$ 28,982,631

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Organizational Chart by Function



Mission Statement

In partnership with our community, we are committed to providing the highest level of service to construct, maintain and enhance public facilities, programs and infrastructure in a cost-effective manner.

Service Description

The Public Works Division maintains the City's transportation system, street lights, traffic signals, closed landfills, fleet, streets, flood control systems, trees, parks, beaches and pier as well as provides parking lot maintenance and enforcement. Special emphasis is placed on services to neighborhoods including solid waste clean up, street sweeping and graffiti removal.

Major Accomplishments

City Services

- Recognized as 100 Best Fleet by National Association of Fleet Administrators (NAFA), (#27 in 2015) for 8th straight year and Top 50 Fleet by Government Fleet Magazine (#32 in 2015) for 2nd straight year.
- Replaced 6 beach access stairwells/decks along Pacific Street.
- Managed a pier brace replacement project.
- Researched opportunities for the street light network (micro cell towers, community Wi-Fi, traffic management, etc.)
- Upgraded both closed landfill flare stations.
- Upgraded parking lot pay stations to ADA compliance and associated outreach to generate additional revenues.
- Managed a thermoplastic striping replacement project for multiple street intersections.
- Upgraded street name and regulatory signs per Manual on Uniform Traffic Control Devices.
- Performed small in-house paving projects to address problem areas.
-

Sustainable Growth

- Completed Phase II of the LED light retrofit project which included 900 lights in City parks, parking lots, pier and downtown.
- Converted several park areas from turf to drought-tolerant landscaping.
- Reduced the amount of water used in parks and medians by utilizing a smart irrigation system.

Future Objectives

City Services

- Retrofit/upgrade Linear Park seating areas.
- Increase parking way finding in the downtown area through enhanced signage.
- Replace skate park equipment at Libby Lake Park.
- Complete feasibility analysis and design of El Camino Real Detention Basin Outlet Modification and move towards construction.
- Continue improvements on pier to include replacing braces, rails and decking.
- Increase in-house paving projects to address problem areas.
- Start replacing traffic signal meter pedestal cabinets citywide.

Sustainable Growth

- Complete Phase III of the LED light retrofit project to include 300 remaining lights in parks and facilities.
- Develop strategy to dim street lights Citywide to take advantage of the new SDG&E pilot dimming rate for added energy savings.
- Use water grants to convert park areas from turf to drought tolerant landscaping.

Civic Engagement

- Utilize summer intern to assist with Public Works projects and data gathering.
- Utilize summer volunteers as a means of promoting the fleet industry.

PUBLIC WORKS

Budget Summary - Public Works

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 4,469,130	\$ 4,862,982	\$ 4,986,655	\$ 5,163,252	\$ 5,504,178
5110 Temporary/Part Time Employees	144,638	167,636	150,690	175,998	191,306
5115 Elected Officials	7,150	6,892	6,693	3,965	13,200
5120 Overtime	149,673	151,176	138,360	234,755	218,915
5206 Fringe Benefit Burden-WComp	99,937	101,952	98,619	82,977	89,449
5207 Fringe Benefit Burden	1,898,247	1,965,959	2,197,738	2,467,762	2,819,329
5212 Pension Bond Debt Charge	65,952	64,871	64,972	66,024	66,189
5230 Auto Allowance	1,075	2,137	1,797	2,608	5,040
5235 Compensated Absences	6,900	9,031	(90,280)		
	6,842,702	7,332,636	7,555,244	8,197,341	8,907,606
<i>Maintenance & Operations</i>					
5305 Professional Services	159,038	211,881	197,403	361,254	743,174
5306 Professional Svc w/IT alloc					16,000
5310 Temp. Agencies/Individuals	325	29,108	9,467	5,000	5,000
5315 Utilities	733,035	907,872	1,007,867	873,929	865,378
5320 Repair and Maintenance	3,851,795	5,137,055	5,201,295	5,867,913	7,280,180
5325 Infrastructure < \$100K	186,875	52,124		176,257	176,257
5326 Studies & Reports		17,100	20,725	20,000	
5330 Machry & Equip <\$10K	31,754	72,476	47,634	62,115	79,249
5335 Rents & Leases - Equip, Bldgs	34,209	40,575	73,390	88,709	55,691
5336 Leased Vehicles	30,121	9,583			
5345 Travel & Conference	14,358	13,272	9,155	18,853	17,768
5350 Training - Registrtn Fees	6,265	10,662	11,693	15,585	17,685
5355 Matl Supplies&Services	830,099	913,059	868,553	1,221,402	1,273,110
5360 Advertising	26,808	11,735	6,088	20,821	5,201
5370 Postage	4,499	5,642	5,287	7,589	5,827
5375 Dues,Books&Subs	12,226	9,989	13,145	19,069	12,133
5380 Uniform	52,536	57,813	59,731	65,226	69,886
5385 Telephone	12,201	14,373	28,766	20,184	24,350
5390 Taxes, Licenses & Permits	66,864	149,223	152,451	157,379	149,700
5400 Gasoline, Diesel Fuel	1,364,564	1,390,671	1,128,780	1,330,781	1,230,781
5440 Radio Network Operating Cost	32,726	25,257	21,303	53,266	53,264
	7,450,298	9,079,470	8,862,733	10,385,332	12,080,634
<i>Internal Service Charges</i>					
5600 Internal Service Charges	2,862,288	3,069,847	3,197,738	3,124,694	3,410,270
	2,862,288	3,069,847	3,197,738	3,124,694	3,410,270
<i>Debt Service</i>					
5653 CDC IACL-13COP Ref Ser A					593,560
5653 OPFA IACL-03 COP Series A Lse	772,683	591,800	593,560	593,560	
	772,683	591,800	593,560	593,560	593,560
<i>Capital Outlay</i>					
5703 Infrastructure				568,035	
5704 Machinery & Equipment	256,122		33,625	36,606	
5705 Auto Equipment	2,024,318	2,405,626	1,970,783	5,254,981	2,531,024
	2,280,439	2,405,626	2,004,408	5,859,622	2,531,024
<i>Transfers</i>					
6900 Transfers Out	320,496	359,200	20,500	20,500	33,802
	320,496	359,200	20,500	20,500	33,802

PUBLIC WORKS

Budget Summary - Public Works

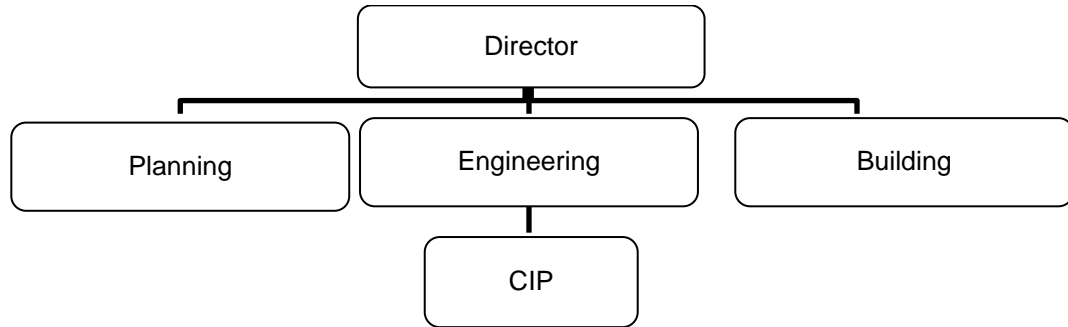
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Other</i>					
6005 Capitalized Expenditures	(1,855,664)	(779,205)	(2,147,445)		
6007 Pension Expense - GASB 68			(19,794)		
6010 Depreciation Exp - Mach/Equip	133,701	215,826	201,843		
6010 Depreciation Exp - Vehicles	1,457,014	1,461,476	1,504,178		
6015 Loss on Disposal of Assets	(14,185)	(104,998)	(130,128)		
	(279,134)	793,099	(591,346)		
Total Public Works	\$ 20,249,772	\$ 23,631,678	\$ 21,642,837	\$ 28,181,049	\$ 27,556,896

Expenditure Summary by Category					
Personnel	\$ 6,842,702	\$ 7,332,636	\$ 7,555,244	\$ 8,197,341	\$ 8,907,606
Maintenance & Operations	7,450,298	9,079,470	8,862,733	10,385,332	12,080,634
Internal Service Charges	2,862,288	3,069,847	3,197,738	3,124,694	3,410,270
Debt Service	772,683	591,800	593,560	593,560	593,560
Capital Outlay	2,280,439	2,405,626	2,004,408	5,859,622	2,531,024
Transfers	320,496	359,200	20,500	20,500	33,802
Other	(279,134)	793,099	(591,346)		
Total Expenditure	\$ 20,249,772	\$ 23,631,678	\$ 21,642,837	\$ 28,181,049	\$ 27,556,896

Expenditure Summary by Program					
1831 - Fleet Management	\$ 1,590,715	\$ 1,716,002	\$ 1,706,021	\$ -	\$ -
425421581 - Pier Deferred Maintenance		44,939		200,000	200,000
425622581 - Parks Maint/Upgrades	48,627	76,395	104,125	115,000	100,000
600010101 - PW-Admin	183,486	180,943	162,860	203,555	262,029
600601101 - Street-AntiGraffiti Program	167,406	142,708	161,922	144,636	148,766
600612101 - Parking Lot Maint & Enforcemen	1,580,633	1,404,882	1,441,737	1,470,903	1,498,529
600619213 - Street & Median Maint	2,507,113	2,926,971	2,857,149	3,091,435	3,246,203
600620101 - Street Tree Maintenance	96,897	80,632	72,400	80,918	80,188
600624101 - Street Sweeping	1,394,625	1,514,992	1,660,335	1,716,741	1,925,076
600625101 - Beach Maintenance	747,625	569,501	522,861	567,913	622,591
600626101 - Pier Maintenance	244,637	292,642	235,940	318,128	320,476
600627101 - Harbor Maintenance	2,044,728	2,313,242	2,450,154	2,647,261	2,627,870
600629213 - Tree Trimming	182,293	278,157	357,218	400,000	400,000
600633581 - SLRR Maintenance	94,869	174,091	292,683	1,030,887	2,449,408
600702101 - Solid Waste - City Svcs	9,237	1,061,676	1,019,617	1,177,106	1,220,578
600750101 - Street-Flood Cntrl/Strm Drains	758,737	655,049	678,145	688,671	739,222
620608831 - Fleet Maintenance	4,080,080	4,141,112	4,059,918	4,378,167	4,496,055
620609831 - Fleet Replacement	606,552	1,837,858	(327,344)	5,212,695	2,546,024
624010101 - Harbor & Beaches Admin	642,353	645,584	701,183	894,813	897,604
630607581 - Deferred Bldg Maint			27,137	160,000	170,000
630630581 - Civic Center Building Maint		119,758	34,738	35,000	35,000
640618101 - Street Light Maintenance	424,554	441,711	443,163	516,782	476,533
640621101 - Street-Traffic Control System	1,080,501	1,130,081	1,131,442	1,250,934	1,207,116
660613101 - Parks Maintenance	1,711,671	1,837,608	1,849,433	1,879,504	1,887,628
817125200272 - Used Oil Payment Program #2	52,227				
817131000272 - Used Oil Payment Program #3	2,741	45,144			
917119200272 - Used Oil Block Grant #15	(2,535)				
Total Expenditure	\$ 20,249,772	\$ 23,631,678	\$ 21,642,837	\$ 28,181,049	\$ 27,556,896

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Organizational Chart by Function



Mission Statement

The Development Services Department is committed to providing efficient and cost effective service, while promoting public safety, quality development, necessary capital improvements, future planning, and the preservation of environmental resources.

Service Description

Composed of the Planning, Engineering and Building Divisions, the Development Services Department provides information, guidance, planning, plan checking and inspection services for construction and development within the City. The department processes development applications, issues building and grading permits, inspects construction projects, enforces State and City building codes and the State Mobile Home Parks Act, and serves as staff for the Planning Commission. The department is also responsible for the planning, funding and construction of City capital projects, and for long-range planning.

Major Accomplishments

City Services

- Served 14,922 counter customers.
- Processed 3,813 building permits with a total construction valuation of \$275,557,606.
- Performed 3,835 building plan checks and 15,142 building inspections.
- Maintained 100% same-day target success for scheduled building inspections.
- Trained and certified a Building Plan Reviewer in the CASp Program as a Certified Accessibility Specialist to comply with State laws.
- Finaled 1,100 Solar PV Systems.
- Updated the Engineer’s Design Manual.
- Updated the Landscape Design Manual.
- Updated the Thoroughfare and Drainage Impact Fees.

Sustainable Growth

- Entitlement approval for the following projects:
 - Villa Storia Housing Project
 - 1125 South Cleveland Street Project.
 - Pacific Ridge Project.
 - Presidio Apartment Project.
 - Obtained City Council direction concerning parking standards near the shoreline.
- Obtained Certification for:
 - Zoning Ordinance Consolidation Project Minor Amendments (Admin).
 - Density Bonus and Sign Ordinance Provisions in Coastal Zone.
 - Zoning Ordinance Consolidation Project 1st and 2nd Major Amendments (Multi-District and Standards).
- Initiated General Plan Update for the new Economic Development and Energy & Climate Elements.
- Completed Engineering plan review and issued grading permits for the following projects: Block 18, Magnaflow, St. Cloud, Camino Town & Country Shopping Center, and Spring Creek Senior Community Living.

Economic Vitality

- Obtained CEQA Certification and Development Agreement for Lot 23 Mixed-Use Parking Structure.
- Entitled Camino Town & Country Shopping Center Remodel.
- Approved Substantial Conformity for Block 19 of Nine Block Master Plan.
- Obtained Amendment to the El Corazon Specific Plan for Horizontal Mixed-Uses.
- Completed the engineering review of 71 planning entitlement requests.
- Completed 74 map, plan, and report approvals for development projects.
- Issued Certificates of Occupancy for the following projects: First Park, Magnaflow, Genentech expansion, Gilead, Olli Salumeria, Saint Moore Church, FedEx, Bagby’s, The Urge,

Barrel Republic, Buffalo Wild Wings and Chipotle.

Quality of Life

- Approved Substantial Conformity for Mission Cove Affordable Housing Project.
- Obtained Entitlements for Weitzel Affordable Housing Project.
- Completed asphalt resurfacing of 28 lane miles of roadway.
- Completed slurry sealing of 18 total miles of neighborhood streets.
- Installed radar feedback signs on Vandegrift Blvd, Douglas Dr., and North Ave.
- Completed Phase I of the Beach Restroom project.
- Completed Mainline Railroad Crossing Safety Improvement design and financing plan.

Civic Engagement

- Implemented the Enhanced Notification Policy for discretionary development.
- Held community meetings for City Projects.
- Actively promoted Building Safety Month.

Future Objectives

City Services

- Expand use of the online eTRAKIT program including building permit application, plan review, permit issuance, and inspection scheduling.
- Update the Coastal Stringline to digital format and reference the Stringline to existing survey monuments for a consistent interpretation.
- Train and test Building Division employees in the CASp Program as Certified Accessibility Specialists to comply with State laws.

Sustainable Growth

- Obtain Certification for Zoning Consolidation Project 3rd Major Amendments (Zoning District).
- Obtain Council Direction Regarding Adoption of Sub-Area Plan for the Multiple Habitat Conservation Program.
- Finalize Environmental Review for the Inns at Buena Vista Hotel Project.
- Initiate Zoning Ordinance Update for Residential Districts.
- Obtain Entitlements at El Corazon:
 - Sudberry Mixed-Use Project
 - Park Villas Mixed-Use Project
- Obtain Entitlements for Vine St Collection Project.
- Strive for 100% same-day inspection rate.
- Complete the Coast Highway Corridor Study.
- Maintain annual street restoration priority; including overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.

- Partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies.
- Complete the College Boulevard Environmental Impact Report (EIR).
- Complete Civic Center EOC Backup Power construction project.
- Update new speed surveys for the City's classified streets.

Economic Vitality

- Obtain Entitlements for Melrose Heights Mixed-Use Project.
- Obtain Zoning Ordinance Revisions to Provide for Craft Breweries-Wineries in Commercial Zones.
- Obtain Zoning Ordinance Revisions to Provide for Farmworker Housing.
- Obtain Entitlements for Redevelopment of Oceanside Transit Center.
- Manage all publically funded Capital Improvement Projects with an emphasis on being timely and within budget.

Quality of Life

- Obtain Entitlements for Villas at San Luis Rey Continuing Care Project.
- Obtain Certification for Zoning Amendments to Provide for Secondary Units.
- Obtain Entitlements for Viri Estates Convalescent Center.
- Obtain Zoning Ordinance Revisions Regarding Sober Living Facilities.
- Complete the entitlement of Phase 2 Beach Restroom Project.
- Complete intersection improvements at Rancho Del Oro Drive and Ocean Ranch Boulevard ancillary access to El Corazon.
- Complete Circulation Element Addendum, adopt Alternative 2.
- Complete Seagaze Mobility Improvement Project, funded by a TransNet Smart Growth grant.
- Complete Coast Highway Traffic Calming Pilot Restriping Project.
- Complete PS&E for College Boulevard (Waring Road to Marcella Street).
- Award construction contract for the Mainline Railroad Crossing Safety Improvement Project.

Civic Engagement

- Actively promote Building Safety Month.
- Continue enhanced public notification process for public works construction, specifically for the asphalt overlay and slurry seal projects.
- Continue enhanced public notification process for discretionary development.

COMMUNITY DEVELOPMENT

Budget Summary - Development Services

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 3,622,387	\$ 3,860,125	\$ 3,863,554	\$ 4,680,312	\$ 5,089,253
5110 Temporary/Part Time Employees	99,154	161,567	187,766	227,458	169,478
5120 Overtime	14,726	31,458	49,270	64,554	35,418
5206 Fringe Benefit Burden-WComp	54,170	53,355	79,174	48,269	53,101
5207 FrBnfBrdn-SA Wind Fire		304			
5207 Fringe Benefit Burden	1,297,974	1,353,954	1,594,672	1,900,173	2,249,890
5212 Pension Bond Debt Charge	56,136	48,806	54,697	59,748	58,087
5230 Auto Allowance	3,480	3,149	459	480	3,480
	5,148,027	5,512,718	5,829,593	6,980,994	7,658,707
<i>Maintenance & Operations</i>					
5305 Professional Services	430,401	368,622	475,643	1,676,098	1,524,807
5306 Prof Svc w/IT alloc-DevDeposit					317,445
5306 Professional Svc w/IT alloc					126,557
5310 Temp. Agencies/Individuals	1,080				
5315 Water	249	291	338		
5320 Repair and Maintenance	132,009	577,897	836,346	2,108,740	1,604,740
5325 Infrastructure < \$100K	146,329	45,910	144,895	298,997	46,000
5326 Studies & Reports		8,320	133,500	1,836,146	7,500
5330 Machry & Equip <\$10K	9,382	19,952	18,837	18,701	18,701
5335 Rents & Leases - Equip, Bldgs	21,472	55,960	55,485	57,000	58,500
5345 Travel & Conference	12,540	11,277	12,913	24,455	26,455
5350 Training - Registrtn Fees	12,876	16,683	19,712	29,452	31,450
5355 Materials & Supplies	57,445	58,460	53,788	71,569	71,569
5355 Matl Supplies&Services	45,527	102,541	187,474	1,613,642	1,074,855
5360 Advertising-DevDeposit					8,000
5360 Advertising	16,527	12,049	10,698	13,243	9,245
5370 Postage-Dev Deposit				15,000	30,000
5370 Postage	15,337	10,643	12,271	18,500	22,503
5375 Dues,Books&Subs&Mmbship			2,331	23,250	23,252
5375 Dues,Books&Subs	12,328	31,700	8,025	12,170	12,174
5380 Uniform	642	834	2,004	2,700	2,850
5385 Telephone	12,590	20,204	26,545	21,696	26,539
5390 Taxes, Licenses & Permits	883	13,468	14,986	14,308	14,706
5390 Taxes/License/Prmts		1,055			
5395 Contrib-Community Svc/Non Prof		102	208		
5440 Radio Network Operating Cost	10,167	4,360	2,862	8,580	8,580
	937,784	1,360,328	2,018,861	7,864,247	5,066,428
<i>Internal Service Charges</i>					
5600 Internal Service Charges	1,631,311	1,285,839	1,421,581	1,433,766	1,335,507
	1,631,311	1,285,839	1,421,581	1,433,766	1,335,507
<i>Debt Service</i>					
5653 CDC IACL-13COP Ref Ser A					202,350
5653 OPFA IACL-03 COP Series A Lse		201,750	202,350	202,350	
		201,750	202,350	202,350	202,350
<i>Capital Outlay</i>					
5701 Land			803,533		
5703 Infrastructure > \$100K		-	47,872	1,128,400	2,107,497
5703 Infrastructure	153,220	291,531	88,471	32,733	
5705 Auto Equipment			16,128	29,000	

COMMUNITY DEVELOPMENT

Budget Summary - Development Services

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
	153,220	291,531	956,004	1,190,133	2,107,497
<i>Transfers</i>					
6900 Transfers Out	1,990,937	1,410,000	1,740,882	2,524,747	925,000
	1,990,937	1,410,000	1,740,882	2,524,747	925,000
<i>Other</i>					
6030 GASB 31 Adjmt	587,880	(292,198)	(35,969)		
	587,880	(292,198)	(35,969)		
Total Development Services	\$ 10,449,159	\$ 9,769,968	\$ 12,133,302	\$ 20,196,237	\$ 17,295,489

Expenditure Summary by Category					
Personnel	\$ 5,148,027	\$ 5,512,718	\$ 5,829,593	\$ 6,980,994	\$ 7,658,707
Maintenance & Operations	937,784	1,360,328	2,018,861	7,864,247	5,066,428
Internal Service Charges	1,631,311	1,285,839	1,421,581	1,433,766	1,335,507
Debt Service		201,750	202,350	202,350	202,350
Capital Outlay	153,220	291,531	956,004	1,190,133	2,107,497
Transfers	1,990,937	1,410,000	1,740,882	2,524,747	925,000
Other	587,880	(292,198)	(35,969)		
Total Expenditure	\$ 10,449,159	\$ 9,769,968	\$ 12,133,302	\$ 20,196,237	\$ 17,295,489

Expenditure Summary by Program					
1212 - TransNet	\$ 141,062	\$ (60,112)	\$ 811,359	\$ -	\$ -
1213 - Gas Tax	974,753	892,252	1,719,220	1,236,728	925,000
1216 - Pavement Repair SLTPPR	5	(3)	(1)		
1501 - General Capital Projects	45,218	(19,005)	(980)		
1503 - Public Facility Fees	344,269	(12,040)	(3,840)		
1508 - Traffic Signal DIF	6,501	(3,562)	(768)		
1510 - SLRR-Major Water Course	82,592	172,659	198,184	202,350	202,350
1511 - SLRR DD-1/Zone-1A	8,517	(4,887)	(999)		
1512 - SLRR-DD-1/Zone-1B	36,552	(6,041)	(1,181)		
1513 - SLRR-DD-1/Zone-1C	8,302	(118)	(23)		
1514 - SLRR-DD-1/Zone-1D	46,504	(9,873)	(1,931)		
1515 - SLRR-DD1/Zn Pilgram Creek	52,779	(6,114)	(1,203)		
1520 - Loma Alta Creek-Mjr Wtr Course	1,724	(1,131)	(888)		
1521 - Loma Alta Creek DD-2/Zn2A	39	(26)	(610)		
1522 - Loma Alta Crk DD2/Zn2B	37,213	(2,370)	(347)		
1530 - BVCrk-Mjr Wtr Course Dist3	45,767	(548)	(120)		
1531 - Buena Vista Creek DD	51,090	(2,728)	(551)		
1540 - TMI Triangle DD-4	12,739	(616)	(116)		
1550 - Center City DD-5	11,224	(298)	(61)		
1561 - Major Thoroughfare Fees	544,540	(84,066)	(13,329)		
1581 - GF Community Facilities CIP	84,996	485,000			
1596 - Muni GolfCourse Improv	1,214	(944)	(119)		
1598 - Park Fees	35,082	(15,879)	(3,252)		
150435510 - SLRR Flow Modeling				20,000	15,000
170144581 - Fire Apparatus & Equip			16,129		
400401101 - Building Inspections	947,631	1,134,749	105		
400406101 - Plan Check/Counter	789,809	814,313	1,223		

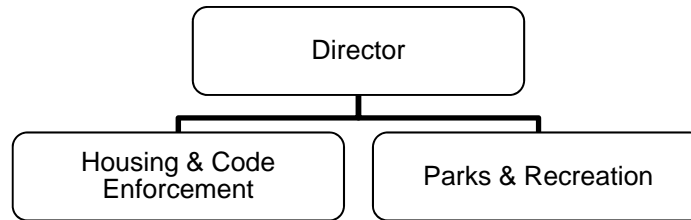
COMMUNITY DEVELOPMENT

Budget Summary - Development Services

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
400434101 - Building Safety		-	2,017,256	2,302,358	2,388,445
425010101 - Engineering Capital Project	1,914,056	2,046,609	2,154,787	2,396,744	2,721,321
425010561 - Major Throughfare Admin	216,187	222,500	167,194	232,346	242,369
425010598 - Parks Projects Admin	144,010	127,591	87,614	150,941	158,272
425401101 - Engineering Inspection	-	4,456	-		
425407101 - Engineering Transportation	363,989	347,841	394,569	445,544	563,038
425411212 - Misc Traffic Markings	34,751	37,325	90,715	60,000	55,000
425412598 - Master Plan Update	270	104			
425413598 - Park Enhancements	3,581	1,036	34,392	10,000	10,090
425414561 - CtywideTmsprtCirc Update	34,593			250,000	203,950
425415501 - Entitlement Improvements	5,402	4,872	11,930	33,300	35,000
425416596 - Golf Course Enhancement	2,441	985	976	2,500	1,000
425417514 - Multiple Habitat Conservation	10,422	12,229	3,331	288,898	161,262
425418212 - Neighborhd Traffic Imprvmts	45,493	55,029	66,940	100,000	110,000
425422510 - SLR Flood Control DS	331,128			300,000	300,000
425423101 - Land Development	1,241,528	1,296,595	1,314,282	1,518,767	1,685,342
425424561 - Thoroughfare Master Plan	19,447	29,049	108,829	154,630	
425425212 - Misc. Sidewalks/ADA	177,693				
425426212 - Misc Street Proj/SlurrySeal	348,624	705,434	1,014,402	2,055,000	1,400,000
425429503 - Fire Station 8 Temp Location	21,472	54,449	55,485	57,000	58,500
425432212 - SANDAG CRT Phase 2B		1,037			
425436213 - Unscheduled Signal/St Lights			53,558	100,000	100,604
425441212 - Minor Street Paving Projects				100,000	
425620212 - Street Tree Maintenance				200,000	200,000
450340101 - Downtown Planning			32,655		
450404101 - Planning Administration	989,837	1,084,597	1,319,917	1,746,764	1,930,784
450440501 - Long Term Zoning Admin			74,694	149,908	180,665
640410508 - Traffic Control Plans	1,655				
640433508 - Traffic Signal Comm System			38,031	80,180	50,000
817140800273 - DouglasBridge Seismic Retrofit			32,959	1,500,000	1,350,000
817140900273 - Coast Highway Bridge Replcmnt			70,600	511,400	1,800,000
822136900274 - FAA Airport Perimeter Fence			22,149	161,211	
822143015274 - FAA Airport Apron Improvement				314,808	
822143914274 - ICommuter Bike to Work Grant			2,167		
822143915274 - Bike to Work Grant - 2016				2,000	
836128600272 - Vector Habitat Remediation		89,580	103,034	302,386	
836129800272 - SANDAG ATG 3E's Project	2,532	-	-		
836141714272 - LomaAlta Slough Vector Habitat				503,825	
836145215272 - Mssn Ave RR-X Safety Imprv				999,000	
836145615212 - Seagaze Downtown Mobility				357,497	357,497
836147016215 - Sharrow Bike/Bus Outreach					90,000
902129800212 - SANDAG ATG 3E's Project		76,231	60,920	108,419	
902132400212 - SANDAG CRT Phase 2B		1,780			
902132900212 - Oblvd Transit Access Project		302,027	869		
903121800508 - Traffic Signal: RDO & Cameo	29,454				
907141014501 - El Corazon Aquatic Center				1,200,000	
912121700501 - El Corazon Specific Plan	200,472	-		9,000	
912143814501 - Temporary Pay Parking Lot			83,146	32,733	
Total Expenditure	\$ 10,449,159	\$ 9,769,968	\$ 12,133,302	\$ 20,196,237	\$ 17,295,489

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Organizational Chart by Function



Mission Statement

The Neighborhood Services Department’s mission is to promote healthy neighborhoods by providing services to enhance the quality of life for the citizens of Oceanside and serve as a change agent in building strong families and safe communities through people, parks, and programs.

Development, Sports and Athletics, Leisure Services, Neighborhood-based Services, Aquatics, Senior Services, and Special Events.

Service Description

The Neighborhood Services Department offers a wide variety of programs and services that serve to enhance the quality of life by strengthening community image, neighborhood safety and security, supporting economic development and environmental resources, promoting health, wellness and recreation, fostering human development and increasing cultural unity and community problem solving for people of all ages. The Neighborhood Services Department is organized into two Divisions: the Housing and Code Enforcement Division and the Parks and Recreation Division.

The Housing and Code Enforcement Division implements the City’s housing assistance programs for low and moderate income households. The Division works with a variety of non-profit agencies, governmental agencies, and businesses in providing housing assistance to the community. Among the programs administered are Housing Choice Voucher (formerly called Section 8) rental assistance, housing rehabilitation assistance, first-time homeowner programs, Community Development Block Grant program, and administration of the City’s Mobile Home Rent Control program. The Division enforces City Code regulations that address conditions on private property such as substandard dwelling units, inoperable or abandoned vehicles, accumulations of trash and debris, noise, dust, offensive odors, and abandoned buildings.

The Parks and Recreation Division offers a wide variety of programs and services for people of all ages through the following service areas: Youth

Major Accomplishments

City Services

- Launched the use of social media (Facebook, Instagram and Peachjar) for Parks and Recreation promotion and marketing.
- Successfully processed over 6,400 code enforcement cases involving over 9,500 violations.
- Increased riverbed enforcement details.
- Coordinated over 20 Special Events in collaboration with The “Friends of Oceanside Parks”.
- Processed a total of over 200 special events, film permits, and Heritage Park rentals.
- Partnered with Interfaith Community Services to provide City internships to 6 youth (Oceanside Pirates).

Economic Vitality

- Continued to support Oceanside Park and Recreation Community Foundation (OPARC) for community events and programs.
- Coordinated the Annual City Book Drive to support Literacy in lower income neighborhoods providing books to 215 youth in Oceanside youth programs.
- Facilitated Visit Oceanside’s satellite office at the Jr. Seau Beach Community Center.
- Assisted 2 first-time homebuyers with down payment and closing cost assistance with CalHome Funds.
- Four families completed the Family Self-Sufficiency program.
- Coordinated the City’s July 3rd Fireworks Event.
- Attended various National, State, and Local Housing conferences to advance and advocate

COMMUNITY/CULTURAL SERVICES

for the expansion and enhancement of affordable housing programs.

- Opened the Virtual Counseling Network at the Libby Lake Resource Center.

Quality of Life

- Began construction of Phase A (Infrastructure) for the 288-unit Mission Cove Affordable Housing Mixed-Use Development Project.
- Completed development entitlements for the Weitzel Street Affordable Housing Project.
- Completed the Nelms Street Community Garden.
- Increased social service access and fitness classes offered at the Chavez Resource Center to over 915 residents.
- Collaborated with Interfaith Community Services, Inc. in hosting food distributions at Crown Heights Resource Center and Ditmar Elementary twice a/month to over 200 registered families.
- Issued 221 new households with Section 8 Housing Choice Vouchers.
- Received 40 new Veteran's Affairs Supportive Housing (VASH) Vouchers.
- Set aside 30 Housing Choice Vouchers for homeless veterans and chronically homeless persons.
- Developed partnerships with the OPD Homeless Outreach Team, Interfaith Community Services, Alpha Project, Mental Health Services, Brother Benno's, and Bread of Life to place and assist homeless individuals with stable housing.
- Facilitated a Rental Owner and Property Management Seminar to provide education on the Housing Choice Voucher program, fair housing, homeless outreach, recycling, crime prevention and legal updates for landlords.
- Received designation as a High Performer by HUD.
- Provided home rehabilitation grants to mobile home owners with CDBG funds.
- Completed roof repairs of the CLUB 55 Senior Fitness gym and Boys & Girls Club of Oceanside Teen Center.
- Provided CDBG funds for renovation of the Libby Lake Resource Center 2nd floor walkway/decking.
- Providing CDBG funding to Oceanside Senior Citizens Association to provide Nutrition Program at the County Club Senior Center.
- Facilitated the donation of seven state of the art rehabilitative exercise machines to Club 55 with Vista Community Clinic providing fitness and rehab services to over 140 seniors and veterans.
- Coordinated 3 Community Resource Fairs in the Crown Heights, Eastside, and Libby Lake neighborhoods.

Neighborhood Services

- Co-sponsored Celebration of Life event at Libby Lake Park targeting 300+ youth and families in overcoming violent tragedies in Libby Lake Park and communities with access to Grief Counseling services as well as awareness of post high school educational and job training opportunities.
- Extended hours at recreation and community resource centers for Teen Evening Programming targeting "high risk" youth.
- Continued implementing the Neighborhood Revitalization Strategy Area Plan for the Crown Heights and Eastside neighborhoods.
- Successfully opened and offered Aquatic programming at Marshall Street Swim Center.
- Provided over 14,000 rides to seniors enrolled in the Solutions for Senior's on the Go transportation program.
- Provided services to 319 "at-risk" teens in the Libby Lake, Eastside and Crown Heights areas with Gap Funding to work toward ending neighborhood violence.
- Facilitated the partnership with North County Model Railroad Society to move into Heritage Park.
- Partnered with OUSD to provide summer meals to 1,220 youth ages 1-18 years in our park recreation centers and parks, Community resource centers and youth development programs June through August 2015.

Civic Engagement

- Conducted 3 community clean-ups in Eastside, Libby Lake and Back Gate Neighborhoods and provided support to monthly clean-ups in the Crown Heights Neighborhood.
- Partnered with Vista Community Clinic for the Drug Free Communities Grant for use in under age drinking and drug prevention and intervention as part of Oceanside Community Safety Partnership efforts.
- Participated in the School Community Policing Partnership Collaborative, a grant-funded gang-prevention effort in Oceanside schools and the community, in partnership with the San Diego Office of Education, OUSD, OPD, North County Lifeline, and other community agencies.
- Participated in North County Comprehensive Gang Initiative in an effort to reduce gang activity and violence through prevention, intervention and joint suppression efforts.
- Facilitated two Community Resident Leadership Academies.
- Operated the Deployment Center for the annual Point in Time Count.
- Co-sponsored National Night Out with the Police Department in 4 neighborhoods with attendance over 950.

- Partnered with Lifeline Community Services and Vista Community Clinic to provide youth services to over 600 at risk in Libby Lake, Eastside, and Crown Heights.
- Planned Easter egg hunt, concerts, movies, and annual tree lighting ceremony for the community.

Future Objectives

City Services

- Continue participation and agency collaboration in the 25 Cities Project to end homelessness for chronic homeless veterans and individuals.
- Partner with Interfaith Community Services to provide City internships to youth (El Camino Wild Cats).
- Request additional VASH Vouchers.
- Secure additional services for Housing Choice Voucher applicants to assist with obtaining and maintaining housing.

Quality of Life

- Work with the Alliance for Regional Solutions to address emerging issues such as chronic homelessness, mental health and job development.
- Open Marshall Street Pool for Summer 2016.
- Work with the VA to provide housing opportunities for homeless veterans.
- Continue to serve as the Liaison for OPARC.
- Begin Phase B of Mission Cove (90 multifamily units).
- Submit Tax Credit applications for Mission Cove Affordable Housing Project Phase D (60 units) and Weitzel Street Affordable Housing Apartments Project (32 units).
- Begin grading and infrastructure of the Weitzel Street Apartments site.
- Continue with Citywide Drought Enforcement.
- Increase proactive private property anti-graffiti efforts citywide.
- Continue with enhanced riverbed enforcement details.
- Develop an outreach and marketing plan that meets HUD's goal to further fair housing and all federally-funded programs.
- Enhance the "Solutions for seniors on The Go" program.
- Work towards promoting "Live Well Oceanside" through San Diego County Health & Human Services.
- Operate community resource centers and collaborate services with several nonprofit agencies to provide programs and services to neighborhood residents, coordinate services with

City recreation centers to best serve the community and prevent duplication of services.

- Reinstate full services at Chavez Resource Center and part-time services at John Landes Park.

Civic Engagement

- Collaborate with Oceanside Community Safety Partnership, San Diego Office of Education Community Policing Partnership Program (SCPP/PASS) and other gang-prevention efforts and seek to identify funding opportunities to sustain prevention and intervention programs.
- Partner with Neighborhood groups for quarterly clean-ups.
- Partner with North County Lifeline, Vista Community Clinic and Community Housing Works to promote resident participation in neighborhood watch programs and neighborhood associations.
- Partner with San Diego Regional Health and Wellness Coalition.
- Collaborate/partner with non-profit organizations such as the Boys and Girls Club, YMCA, Vista Community Clinic, Lifeline Community Services, etc., to identify unique programming for Oceanside youth.
- Improve marketing of programs and services through use of social media.

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 3,446,120	\$ 3,320,192	\$ 3,087,763	\$ 3,561,418	\$ 3,764,103
5110 Temporary/Part Time Employees	319,349	375,472	461,477	541,986	518,790
5115 Elected Officials	11,478	11,749	10,005	11,743	11,700
5120 Overtime	22,232	25,035	27,394	11,009	11,284
5206 Fringe Benefit Burden-WComp	40,313	49,304	42,473	44,279	46,996
5207 Fringe Benefit Burden	1,306,611	1,189,058	1,292,765	1,537,561	1,762,385
5212 Pension Bond Debt Charge	51,120	43,540	46,748	47,482	46,992
5230 Auto Allowance	3,000	3,025	3,025	4,776	4,500
	<u>5,200,221</u>	<u>5,017,375</u>	<u>4,971,650</u>	<u>5,760,254</u>	<u>6,166,750</u>
<i>Maintenance & Operations</i>					
5305 Professional Services	313,951	238,578	193,887	179,281	156,882
5310 Temp. Agencies/Individuals	42,622	10,188	49,529	2,052	
5315 Utilities	370,935	374,354	455,111	483,899	476,287
5320 Repair and Maintenance	116,172	122,116	223,002	167,582	117,277
5325 Infrastructure < \$100K	66,279	177,698	197,001	52,847	52,848
5326 Studies & Reports	5,920	2,007	-	77,495	22,195
5330 Machry & Equip <\$10K	38,348	59,655	80,858	41,696	41,695
5335 Rents & Leases - Equip, Bldgs	3,033	7,755	11,119	6,441	6,441
5340 Ins other than Employee Benefit			250		
5345 Travel & Conference	41,614	34,826	45,127	50,635	73,671
5350 Training - Registrtn Fees	3,875	4,786	11,996	10,170	12,353
5355 Matl Supplies&Services	245,285	351,811	356,357	597,841	563,877
5360 Advertising	7,084	6,118	8,310	10,819	11,020
5370 Postage	26,046	20,155	19,944	27,717	26,419
5375 Dues,Books&Subs	9,883	9,570	10,968	6,700	11,401
5380 Uniform	8,636	12,752	12,319	11,989	11,989
5385 Cellular				1,346	
5385 Telephone	8,372	16,255	18,984	13,573	14,920
5390 Taxes, Licenses & Permits	8,895	6,052	24,165	19,285	21,285
5395 Contrib-Community Svc/Non Prof	1,113,800	1,546,240	3,135,442	9,386,322	10,139,254
5405 Administration Fees	1,762	11,199	11,861	18,071	18,070
5435 Special Events	28,982	26,827	24,853	16,500	15,000
5440 Radio Network Operating Cost	5,321	5,144	5,088	6,600	6,600
5450 Contingencies				40,271	145,727
5475 Recreation Programs	1,590				
5500 Housing Programs	7,377			150,000	150,000
5520 Hsng Programs-Rehab Grants	59,157	52,745	100,362	95,000	95,000
5525 Sec 8 HAP - to owners	14,245,344	13,274,403	13,555,870	14,482,319	14,701,968
	<u>16,780,282</u>	<u>16,371,234</u>	<u>18,552,403</u>	<u>25,956,451</u>	<u>26,892,179</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	2,128,906	2,001,163	1,795,557	2,132,788	2,239,618
	<u>2,128,906</u>	<u>2,001,163</u>	<u>1,795,557</u>	<u>2,132,788</u>	<u>2,239,618</u>
<i>Debt Service</i>					
5651 City Debt HUD 108 Ln 08A Fire	117,000	124,000	130,000	138,000	146,000
5652 City Debt HUD 108 Ln-08A	-			139,452	133,194
	<u>117,000</u>	<u>124,000</u>	<u>130,000</u>	<u>277,452</u>	<u>279,194</u>
<i>Capital Outlay</i>					
5704 Machinery & Equipment	12,651				
	<u>12,651</u>				

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Budget Summary - Neighborhood Services

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Transfers</i>					
6900 Transfers Out	60,000	60,000	452,412	5,089,939	5,989,959
	60,000	60,000	452,412	5,089,939	5,989,959
<i>Other</i>					
5422 City Debt HUD 108 Ln 08A Fire	155,017	150,302	145,131		
5540 Hsng Programs-Cal Home Ln	274,336	112,000	277,350	209,292	122,322
6030 GASB 31 Adjmt	114,806	(60,609)	(8,741)		
	544,159	201,693	413,740	209,292	122,322
Total Neighborhood Services	\$ 24,843,219	\$ 23,775,465	\$ 26,315,762	\$ 39,426,176	\$ 41,690,022

Expenditure Summary by Category					
Personnel	\$ 5,200,221	\$ 5,017,375	\$ 4,971,650	\$ 5,760,254	\$ 6,166,750
Maintenance & Operations	16,780,282	16,371,234	18,552,403	25,956,451	26,892,179
Internal Service Charges	2,128,906	2,001,163	1,795,557	2,132,788	2,239,618
Debt Service	117,000	124,000	130,000	277,452	279,194
Capital Outlay	12,651				
Transfers	60,000	60,000	452,412	5,089,939	5,989,959
Other	544,159	201,693	413,740	209,292	122,322
Total Expenditure	\$ 24,843,219	\$ 23,775,465	\$ 26,315,762	\$ 39,426,176	\$ 41,690,022

Expenditure Summary by Program					
1277 - HOME Grant Fund	\$ 6,121	\$ (4,751)	\$ 176,475	\$ -	\$ -
1278 - Inclusionary In Lieu	78,371	(43,120)	209,047	5,029,939	5,029,959
1281 - CDC- Low & Mod Hsng	3,629	(4,059)	(1,583)		900,000
1282 - CDC Hsng Rehab Ln Prog	15	19			
1283 - CDC Housing Section 8	15,726	(2,742)	1,674		
1284 - CDC Adm/Prog Devlpmt	62,532	58,946	59,817	60,000	60,000
1286 - CDC Housing Mortgage RB	3,251	(1,888)	(303)		
1288 - CDC Housing MblHm Prog	4,893	(2,083)	(1,186)		
1289 - CDC Hsng CalHome Prog	268	(935)	(269)		
900010101 - Housing & Grant Programs	1,132,756	912,121	751,725	1,050,154	1,099,524
900439101 - Club 55			30,000	23,200	23,200
900635581 - NS Facility Improvements			82,145	23,527	
933900101 - Code Enforcement	1,120,244	1,191,987	1,262,403	1,323,106	1,378,147
935931101 - Senior Taxi Program	83,304	83,203	107,894	98,618	104,509
935932101 - Parks & Rec Administration	855,349	888,473	902,731	901,728	895,524
935936101 - Special Events	110,779	110,761	139,827	158,221	147,594
935937101 - Joe Balderrama RecCntr	119,728	124,661	205,018	223,973	228,984
935938101 - Melba Bishop RecCntr	239,600	274,261	234,910	333,823	383,005
935939101 - Beach RecCntr	133,329	113,097	109,582	128,005	128,971
935940101 - County Club SrCntr	167,660	183,646	203,749	224,153	240,045
935941101 - Brooks St Pool	512,447	429,232	550,415	553,533	654,297
935946101 - Coca Cola Machines	4,584	6,913	-	2,300	2,300
935948101 - Recreation Programs	404,724	406,646	408,777	456,589	449,031
935949101 - El Corazon Senior Center	248,740	256,096	277,681	296,050	314,636
935950101 - Marshall St Swim Center	-	44,097	56,304	86,736	55,365

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

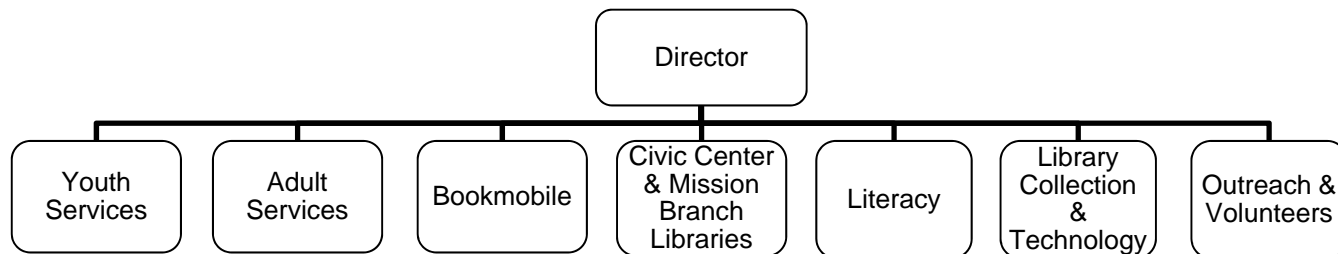
Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
817127200272 - S Pier Playground Recnstrctn	12,734				
817130800212 - Senior Transport Grant 5004297		142,686	103,309		
817130815212 - Senior Transport Grant - 15/16				195,952	
817130816212 - Senior Transport Grant - 16/17					200,000
817136800273 - New Freedom -2014			58,012	58,841	
821125714237 - NoCnty Solutions for Change				900,000	900,000
821127800237 - Hope Shelter Acquisition	100,000				
821129500237 - Brooks St Pool - Roof	3,869	71,352			
821143414237 - NoCnty LGBTQ Tenant Imprvmnts				207,632	137,632
821143514237 - Libby Lake ADA Imprvmnts				20,000	
821144215237 - Libby Lake 2nd Flr Deck				99,070	
821146216237 - MHS Family Recovery-Roof					40,000
822127600274 - WRC Trnstl Hsg 2/12-1/13 SNAP	86,779	-	-		
822127700274 - WRC Trnstl Hsg 2/13-1/14 SNAP	61,213	84,214			
822134100274 - WRC Trnstl Hsg 2/14-1/15 SNAP		62,449	82,642		
822134115274 - WRC Trnstl Hsg 2/15-1/16 SNAP			60,510	84,636	
822138500237 - Club 55			7,500	7,500	7,500
823125700277 - NC Solutions for Change		24,465	44,085	258,058	215,208
823131900277 - Mission Cove Phase (B)		470,612	2,277,825	7,166,696	8,104,515
900876000101 - Chavez Resource Center	42,594	48,298	286,587	90,713	142,945
900876100101 - Crown Heights Resource Center	78,098	96,464	71,123	100,775	130,945
900876300101 - Libby Lake Resource Center	142,347	159,615	172,979	196,758	221,731
911124400237 - Family Recovery Center Loan	14,400				
917113500212 - Solutions for Srs.-Shuttle Svc	84,591	-			
917113600212 - Solutions for Srs.-Taxi Script	50,182	-			
917113700212 - Solutions for Srs-Volunteer Dr	44,192	-			
917115200273 - CA HCD - Nnbrhd Stabilization				18,036	
917644500276 - Tony Hawk Skatepark	5,400	25,000			
921115300237 - Community Resource Centers	86,454	95,763	93,993	96,991	94,897
921465100237 - Code Enforcement-CDBG	339,171	354,474	343,768	363,148	355,001
921476300237 - Rehab Lns & Grants-CDC	185,118	90,341	151,098	350,000	350,000
921477200237 - Hsng Prog Devlpmt-CDC	155,013	138,019	151,192	153,369	153,369
921549500237 - SS-NC Lifeline-Youth Devlpmt	14,250	13,580	13,580	13,580	13,580
921558300237 - SS-Angel's Depot-Snr Nutrtn	7,500				
921558500237 - SS-Senior Nutrition Program	18,000	33,330	25,830	24,318	24,318
921559400237 - SS-VistaCommClinic-TeenReach	14,250	13,570	13,580	13,580	13,580
921634600237 - Teen Programs	18,600	18,581	18,421	18,212	18,600
921634700237 - 4 Kids Sake Aftrschl	18,200	18,187	18,110	18,339	18,200
921769000237 - Grants Administration	58,515	73,656	83,246	84,107	84,105
921769500237 - Section 108 Debt Service	272,016	274,302	275,131	277,452	279,194
921790000237 - Contingency Fund-CDBG				40,271	145,727
921874500237 - Nbrhood Rvltztn - CHW	15,000	15,000	15,000	15,000	15,000
921875300237 - SUN -Pub Imprv	8,539	32,268	135,933		
921876800237 - C Montecito Rvltztn	948		32,500		
921876900237 - Crwn Hghts-Nbrhd Imprv	10,706				
923119900277 - Mission Cove Pre-Development	395,237	580,115	10,474		
923475200283 - Hsng Sct8 Vouchers-CDC	15,768,667	14,624,189	14,839,658	16,092,636	16,411,930
923477500277 - HOME Program Adm	40,057	47,407	39,159	65,828	79,977
924459400278 - Inclusionary Admin Exp	249,019	214,150	146,915	200,595	307,842

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

Account Description	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2012-13	FY 2013-14	FY 2014-15	Budget FY 2015-16	Budget FY 2016-17
925476100282 - Rehab Administration-CDC	72,076	32,914	24,810	33,001	33,000
925476200282 - Rehab Loan Services-CDC	66,829	65,640	50,365	67,001	67,000
925476400282 - Rehab Lns & Grants-CDC	59,382	52,745	100,363	250,000	250,000
927477300284 - Hsng Prog Devlpmt-CDC	155,013	138,019	151,192	153,367	153,369
928481100286 - MRB Adm Cost	99,360	78,154	56,621	65,633	42,940
928875200286 - Oside SUN	29,319	29,833	24,853	16,500	15,000
928880400286 - Homeless Shelters	31,000	30,000	33,500	43,500	70,000
930477400288 - Mobile Home Rent Control-CDC	254,164	278,954	180,161	286,608	290,823
931473900289 - CalHm-1st Tm Hm Buyer	294,774	120,346	298,447	233,292	131,632
932477800281 - Low & Mod Admin	43,821	102,192	56,457	71,526	75,371
999113400274 - HPRP-Homeless Prevention	27,772	-			
Total Expenditure	\$ 24,843,219	\$ 23,775,465	\$ 26,315,762	\$ 39,426,176	\$ 41,690,022

Organizational Chart by Function



Vision Statement

The Oceanside Public Library will be the cultural heart of Oceanside, empowering the community by promoting literacy, information access, civic engagement, cultural inclusiveness, and openness to new ideas.

Mission Statement

To engage, inform, connect and inspire.

Service Description

The Library Department provides municipal library services at five library outlets: the Civic Center Library, Mission Branch Library, Bookmobile, Adelante, and Oceanside READS Literacy Center. With more than 280,000 books and materials in the collection and 73,000 registered borrowers, the Oceanside Public Library is the cultural and educational center of the community.

Major Accomplishments

Quality of Life

- Increased Saturday hours at Mission Branch Library.
- Cultivated a more literate Oceanside through story time programming and our annual Summer Reading Program.
- Provided free world music concerts with financial support from the Friends of the Oceanside Public Library.
- Participated in special events in collaboration with community groups including Noche Mexicana, Filipino Cultural celebration and Dia de los Niños.
- Presented The Big Read 2015 using funding from a National Endowment for the Humanities grant.
- Implemented Eureka Together We Read project and conducted outreach to schools and Head Starts.

Civic Engagement

- Managed 360 community volunteers who provided 27,000 hours of service to the Library.
- Presented the PBS film series “Point of View” to stimulate community conversations.

Future Objectives

Quality of Life

- Participate in One Book/One San Diego.
- Increase our physical Library presence throughout the city.
- Encourage participation in the 1000 Books before Kindergarten reading program.
- Provided programming to young adults that will increase college readiness.
- Emphasize the Library’s role as community center and gathering place.
- Provide free world music concerts with financial support from the Friends of the Oceanside Public Library.

Economic Vitality

- Continue fundraising efforts to support Library programs and services.

COMMUNITY/CULTURAL SERVICES

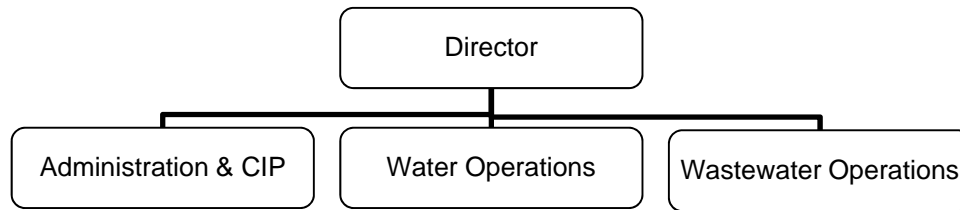
Budget Summary - Library

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 1,328,168	\$ 1,425,425	\$ 1,450,171	\$ 1,575,568	\$ 1,605,222
5110 Temporary/Part Time Employees	294,734	336,088	386,493	439,166	489,944
5120 Overtime	5,090	7,499	7,068	5,900	6,048
5206 Fringe Benefit Burden-WComp	7,390	10,434	8,226	8,194	8,744
5207 Fringe Benefit Burden	557,990	551,633	645,260	695,378	769,214
5212 Pension Bond Debt Charge	19,884	21,460	22,160	22,948	22,084
5230 Auto Allowance	3,000	3,025	3,046	3,000	3,000
	<u>2,216,256</u>	<u>2,355,564</u>	<u>2,522,424</u>	<u>2,750,154</u>	<u>2,904,256</u>
<i>Maintenance & Operations</i>					
5305 Professional Services		1,200		7,500	10,000
5310 Temp. Agencies/Individuals	33,845	40,085	25,406	9,325	1,500
5320 Repair and Maintenance	70,111	130,392	57,094	62,000	61,999
5330 Machry & Equip <\$10K	12,705	15,341	13,900	22,505	9,849
5335 Rents & Leases - Equip, Bldgs		1,545	1,179	2,500	
5340 Ins other than Employee Benefit		1,100			
5345 Travel & Conference	2,860	3,573	1,572	2,894	2,293
5350 Training - Registrtn Fees	1,674	2,243	1,838	4,026	3,626
5355 Matl Supplies&Services	99,618	117,989	116,682	150,311	128,661
5360 Advertising	978	1,186	507	500	501
5365 Marketing			96		
5370 Postage	4,829	4,166	1,462	2,050	2,051
5375 Dues,Books&Subs	9,046	8,107	8,970	9,293	24,195
5380 Uniform	240		150	256	256
5385 Cellular				360	360
5385 Internet	720	1,866	189		
5385 Telephone	2,585	2,950	3,564	3,732	3,732
5455 Library Materials	247,400	273,209	270,364	275,558	306,569
	<u>486,611</u>	<u>604,952</u>	<u>502,973</u>	<u>552,810</u>	<u>555,592</u>
<i>Internal Service Charges</i>					
5600 Internal Service Charges	1,708,458	1,802,620	1,799,609	1,819,466	1,925,053
	<u>1,708,458</u>	<u>1,802,620</u>	<u>1,799,609</u>	<u>1,819,466</u>	<u>1,925,053</u>
<i>Capital Outlay</i>					
5703 Infrastructure > \$100K					45,000
5704 Machinery & Equipment			96,952		
			<u>96,952</u>		<u>45,000</u>
<i>Transfers</i>					
6900 Transfers Out	85,812	87,383	87,170	87,170	87,170
	<u>85,812</u>	<u>87,383</u>	<u>87,170</u>	<u>87,170</u>	<u>87,170</u>
<i>Other</i>					
6030 GASB 31 Adjmt	173	7			
	<u>173</u>	<u>7</u>			
Total Library	\$ 4,497,308	\$ 4,850,526	\$ 5,009,128	\$ 5,209,600	\$ 5,517,071

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 2,216,256	\$ 2,355,564	\$ 2,522,424	\$ 2,750,154	\$ 2,904,256
Maintenance & Operations	486,611	604,952	502,973	552,810	555,592
Internal Service Charges	1,708,458	1,802,620	1,799,609	1,819,466	1,925,053
Capital Outlay			96,952		45,000
Transfers	85,812	87,383	87,170	87,170	87,170
Other	173	7			
Total Expenditure	\$ 4,497,308	\$ 4,850,526	\$ 5,009,128	\$ 5,209,600	\$ 5,517,071

Expenditure Summary by Program					
1209 - Library	\$ 173	\$ 7	\$ -	\$ -	\$ -
350010101 - Library-Admin	1,850,922	2,018,315	2,023,045	2,053,558	2,139,875
350350101 - Reader Services-Adults	589,970	627,323	634,700	780,567	721,257
350350209 - Reader Svcs-Adults	182,676	184,931	182,589	168,400	194,100
350351101 - Bookmobile	28,671	21,255	28,861	27,225	30,897
350352101 - Adelante	13,044	29,707	44,201	40,817	82,699
350355272 - Literacy Programs	15,767	16,120	24,718	30,041	52,040
350356101 - Mission Branch	671,445	691,569	707,029	746,045	910,252
350357101 - Support Services	778,561	891,937	958,933	902,654	945,807
350358101 - Reader Services-Youth	289,250	259,026	300,511	319,443	318,694
350358209 - Reader Svcs-Youth	61,518	79,203	81,137	95,400	109,700
350359101 - Library Facilities	5,586	7,113	7,950	10,000	10,150
835129100276 - America's Music (ALA/NEH)	1,770	720			
835134000276 - Misc. Library Grants			13,607	10,000	
900115800274 - Big Read Grant		15,055	113	20,000	
917653600276 - Misc. Literacy Grants	7,955	8,245	1,734	5,450	1,600
Total Expenditure	\$ 4,497,308	\$ 4,850,526	\$ 5,009,128	\$ 5,209,600	\$ 5,517,071

Organizational Chart by Function



Mission Statement

Our experienced utility personnel are dedicated to managing the resources with which we have been entrusted; providing safe, reliable and economical utility services while meeting customer demands; and preserving and protecting the environment for the Oceanside community.

Service Description

The Water Utilities Department is responsible for purchasing water from the San Diego County Water Authority (SDCWA) and delivering it throughout the City for domestic, commercial, irrigation, and fire protection purposes. The City has a surface water filtration plant that treats up to 25 million gallons per day of water received from the SDCWA and a reverse osmosis plant that treats up to six million gallons per day of local brackish groundwater, 12 storage reservoirs, and over 500 miles of water pipelines. The department is also responsible for the operation and maintenance of the City's wastewater collection system and treatment facilities which includes over 450 miles of wastewater pipelines, two wastewater treatment plants, 34 sewer lift stations, and an industrial waste inspection program. The majority of the City's sewage is treated to secondary treatment level standards and projects are underway to expand the recycled water treatment and distribution systems. The City has a goal of zero sewer spills as well as coordinates implementation of the Clean Water (storm water) program, recycling programs and the Waste Management contract.

Major Accomplishments

WATER

- Completed Geo-location of all air vents and started an air vent maintenance program.
- Implemented the department Strategic Plan.

- Participated as a regional partner on the North San Diego County Regional Water Recycling Project.
- Updated City ordinances regulating storm water and urban runoff control for consistency with State requirements.
- Updated the City's Jurisdictional Runoff Management Plan (JRMP) to comply with State storm water regulations.
- Developed Water Quality Improvement Plans (WQIPs) to address surface water pollution and comply with State storm water regulations.
- Began a watershed approach study to identify sources of pollution to the Loma Alta Creek, assisted by State Grant funds.
- Administered the enterprise GIS software systems (GIS, asset management and maintenance software, and mobile systems) and provided GIS services to City departments.
- Provided and administered city GIS apps for public use.
- Chaired the city-wide GIS user group.
- Completed seismic upgrades to Guajome 1 and Fire Mountain Reservoirs.
- Improved water use efficiency and reduced water waste by the following percentage per customer class:
 - 19.7% residential
 - 24.0% agricultural
 - 3.0% commercial
 - 12.3% irrigation
- Reduced the gallons of water per person per day that are used residentially by an average of 23%. Or better stated, the average Oceanside resident is using 22 gallons less water per person per day than they were during the same time period in 2013.
- Removed approximately 41,000 square feet of water thirsty, high maintenance turf grass at several City facilities and landscapes throughout Oceanside, including areas in the Harbor, the

promenade surrounding City Hall Plaza, and several locations along the beach strand near the pier.

- Conducted outreach and sponsored conservation-related events such as three Home Depot Low Water Use Plant Fairs, seven California Friendly Landscape Workshops, and presented at four HOA Speaker's Bureau events.
- Implemented water wise messaging on the Utility bill statement envelopes as well as monthly billing inserts providing conservation tips, available rebates and City sponsored workshops on drought tolerant landscaping and fix-a-leak strategies.
- Conducted targeted outreach to key departments citywide to review drought restrictions, reinforce a unified message, and to outline ways to contribute to the effort.
- Produced drought flip cards for more current drought information and a more comprehensive review of drought restrictions.
- Continued outreach via SaveWaterOceanside on the City's website, social networking sites, and public broadcasting station-KOCT.
- Participated in the Earth Day festival, numerous workshops and events, speaking engagements at schools, Homeowner's Associations, the Boys and Girls Club, Scouts, and civic organizations such as the Buena Vista Nature Group.
- Drafted letters to the top 25 water users of each customer class which outlined their historical usage, identified their 20% targeted reduction amount, and provided them with assistance in reducing their discretionary water use.
- Met with high level irrigation users such as schools, golf courses, Cemeteries, HOA's and Agricultural customers to review water use restrictions and encourage conservation.
- Completed the South Oceanside Downtown Waterline Replacement Project by upsizing 7,500 linear feet (LF) of aged waterline.
- Completed the Grace Street Waterline Replacement Project by replacing 1,000 linear feet (LF) of aged waterline.
- Completed the Lake Boulevard Waterline Project by constructing 2,000 linear feet (LF) of 18-inch waterline to provide the south east portion of the City with an alternate water supply source.
- Began Phase 1 of the Downtown Water Replacement Project.
- Completed 90% of the R.A. Weese Water Filtration Plant Solids Handling, Surface Wash Water Piping and the Filtration Plant Filter Media Replacement Projects.
- Completed the Mission Basin Groundwater Purification Facility (MBGPF) Instrumentation Upgrades and the Iron and Manganese Filtration Media Replacement Projects.

- Completed 50% of the Mission Basin Groundwater Purification Facility (MBGPF) Operations Building Project which will replace the current Operations Building and will become the first building in the City to be LEED certified as Gold.
- Started the R.A. Weese Water Filtration Plant Administration Building Retrofit Project which will retrofit the existing Administration Building to accommodate the SCADA Upgrades Project and bring the building up to current building code requirements.
- Completed the Feasibility Phase of the Indirect Potable Reuse (IPR) Study.
- Completed the 2015 Urban Water Management Plan (UWMP).
- Adopted the Water Master Plan.

WASTEWATER

- Cleaned and/or inspected 1,545,399 linear feet (LF) of sewer line.
- Fully implemented the computerized maintenance management program at the two wastewater treatment plants as well as the plant maintenance and collections sections. Partially implemented the same in the laboratory and SCADA groups.
- Standardized the chemical dosing for odor and corrosion control while also removing corrosive chemicals at unattended facilities.
- Completed the citywide CCTV project by inspecting over 200 miles of pipeline with accompanying recommendations for maintenance and/or replacement.
- Completed the San Luis Rey Water Filtration Plant Major Upgrades Phase 1 Project which replaced twelve large diameter aeration tank valves, coated the aeration tank influent channels, and involved seismic upgrades to the Gravity Belt Thickener Building.
- Completed the South Oceanside Downtown Sewerline Replacement Project by upsizing 6,800 linear feet (LF) of aged sewerline.
- Completed the Lake Boulevard Sewerline Project by constructing 2,000 linear feet (LF) of 15-inch sewerline which relocated a gravity sewer from a water course crossing into the paved right away.
- Completed the Cured in Place Pipe (CIPP) project which lined over 4,000 LF of aged sewerlines.
- Began Phase 1 of the Downtown Sewer Replacement Project which will upsize over 2.5 miles of small diameter sewerlines.
- Completed the rehabilitation and new control vault for the Harbor 4 Lift Station and for the St. Malo Lift Station.
- Completed the upgrade of the Oceanside Golf Course Lift Station.
- Completed the relocation and replacement of the Oceana Sewer line through horizontal directional drill (HDD) methods.

- Completed the Mesa Drive 24-inch Gravity Sewer emergency repair which relined and rehabilitated over 2,000 LF of 40 feet deep gravity sewer.
- Completed the La Salina Pump Station and La Salina Wastewater Treatment Plant Decommissioning Project Preliminary Design Report.
- Completed the 2015 Sanitary Sewer Management Plan (SSMP).
- Adopted the Sewer Master Plan.

RECYCLED WATER

- Completed the Recycled Water Conversion Project and Recycled Water Pipeline Project which converted the existing 10-inch brine line into a dedicated recycled water pipeline. Constructed recycled water pipeline to the Goat Hill Golf Course and the El Corazon Sports Complex.
- Received certification from the Regional Water Quality Control Board (RWQCB) for the new Recycled Water Filling Station at the El Corazon Sports Complex.
- Obtained certification of the updated Recycled Water Design Manual from the Department of Environmental Health (DEH).
- Completed procurement of the recycled water treatment plant equipment which will replace the existing treatment equipment and allow the Plant to be upgraded to 1.5 MGD.
- Received a grant of \$330,000 from the SDCWA through Proposition 84 for the Recycled Water Pipeline Conversions and Recycled Water Project
- Adopted the Recycled Water Master Plan and adopted the Final Program Environmental Impact Report (PEIR) for the North San Diego Water Reuse Coalition Regional Recycled Water Project.

Future Objectives

WATER

- Commence seismic upgrades at Morro I reservoir and rehabilitation of Morro II reservoir.
- Identify and mitigate sources of water pollution to the City's creeks and rivers, using new monitoring methods.
- Identify and obtain funding sources for storm water capture and reuse projects to supplement local supply.
- .Develop and expand the use of GIS mobile technology in the Water Utilities Department.
- Complete Phases 2-5 of the Downtown Water Replacement Project which will upsize over 11 miles of small diameter waterlines.
- Complete Phase 3 of the Reservoir Repairs Project which will seismically upgrade and repair the remainder of the 10 reservoirs.

- Complete the SCADA Major Upgrades for the Water System which will upgrade both the Robert A. Weese Water Filtration Plant and the Mission a Basin Groundwater Purification Facility and Remote sites.
- Complete the Final Design and the Feasibility Study for Phase 1 of the Indirect Potable Reuse (IPR) Project.
- Complete the project to connect the two 511 pressure zones.
- Submit for Proposition 1 funding through the State of California for the Indirect Potable Reuse Project.

WASTEWATER

- Complete Phases 2-5 of the Downtown Sewer Replacement Project which will upsize over 8.5 miles of small diameter sewer lines.
- Complete the SCADA Major Upgrades for the Wastewater System which will upgrade the San Luis Rey Water Reclamation Facility and Remote sites.
- Complete the remainder of the San Luis Rey Water Reclamation Facility Major Upgrades identified in the Needs Assessment.
- Complete the design of the La Salina Pump Station and La Salina Wastewater Treatment Plant Decommissioning Project and complete the CEQA and permits required to start construction in FY 17/18.
- Start design work to outfit the equipment for the remainder of Plant 2 at the San Luis Rey Water Reclamation Facility.
- Continue with the yearly CIPP lining program.

RECYCLED WATER

- Obtain Title XVI Grant Funds from the Bureau of Reclamation for the Lower San Luis Rey Recycled Water System Expansion.
- Complete the Ocean Hills Recycled Water Pipeline on Cannon Drive from Melrose Drive to the Ocean Hills Area.
- Complete the 1.5 Million Gallon per Day (MGD) Recycled Water Treatment Plant through Design Build project delivery methods.
- Complete the 1.5 Million Gallon per Day (MGD) Recycled Water Reservoir in the El Corazon Sports Complex area through Design Build project delivery methods.
- Finalize recycled water purchase negotiations with the City of Carlsbad to serve a portion of the City of Oceanside.

ENTERPRISE FUNDS

Budget Summary - Water

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 4,608,820	\$ 4,367,334	\$ 4,343,707	\$ 4,969,764	\$ 5,186,902
5110 Temporary/Part Time Employees	8,339	55,181	57,632	108,108	77,422
5120 Overtime	201,421	225,993	268,997	216,373	239,373
5206 Fringe Benefit Burden-WComp	95,801	72,981	148,504	74,263	79,365
5207 Fringe Benefit Burden	1,774,279	1,660,889	1,803,668	2,115,684	2,427,448
5212 Pension Bond Debt Charge	68,112	59,867	59,781	60,408	59,002
5230 Auto Allowance	1,228	1,154	1,024	1,065	2,715
5235 Compensated Absences	22,695	7,127	(38,064)		
	6,780,695	6,450,524	6,645,249	7,545,665	8,072,227
<i>Maintenance & Operations</i>					
5305 Professional Services	579,762	285,340	667,765	1,446,509	925,000
5306 Professional Svc w/IT alloc					480,000
5310 Temp. Agencies/Individuals	226,775	367,416	392,214	256,365	205,000
5315 Utilities	1,761,171	2,134,408	1,814,305	2,456,806	2,484,125
5320 Repair and Maintenance	1,113,223	1,034,455	1,013,403	1,518,722	1,250,615
5325 Infrastructure < \$100K	33,413	139,004	15,039	150,000	100,000
5326 Studies & Reports	6,213	237,474	185,179	715,977	414,000
5330 Machry & Equip <\$10K	34,954	24,006	24,382	45,100	58,400
5335 Rents & Leases - Equip, Bldgs	83,102	87,821	84,326	97,100	76,800
5345 Travel & Conference	20,462	21,119	24,521	46,760	52,250
5350 Training - Registrtn Fees	9,746	14,435	17,692	33,500	26,600
5355 Matl Supplies&Services	29,108,464	32,375,711	31,948,451	33,194,383	33,270,598
5360 Advertising	2,266	2,256	7,497	8,000	8,000
5370 Postage	3,195	2,094	3,728	10,750	6,750
5375 Dues,Books&Subs	39,081	28,053	37,934	46,525	47,450
5380 Uniform	20,801	20,409	44,180	41,860	45,600
5385 Telephone	22,295	22,218	21,195	22,700	22,700
5390 Taxes, Licenses & Permits	124,025	330,328	331,212	285,400	272,803
5424 Water Amort 98 Rev Refunding	63,326	758			
5425 Fiscal Agent/Other Fees	2,385	263,671	2,380	2,500	2,600
5440 Radio Network Operating Cost	15,569	13,472	13,048	16,499	16,499
5460 Laboratory Operations	102,936	62,477	1	148,346	125,846
	33,373,164	37,466,925	36,731,010	40,543,802	39,891,636
<i>Internal Service Charges</i>					
5600 Internal Service Charges	4,969,525	4,837,117	5,093,464	5,151,990	4,929,876
	4,969,525	4,837,117	5,093,464	5,151,990	4,929,876
<i>Debt Service</i>					
5651 Principal		-	-	1,375,000	1,425,000
5652 Interest	459,437	767,639	879,601	833,213	778,213
5653 Inter Agency Capital Lease		551,450	553,090	553,090	553,090
	459,437	1,319,089	1,432,691	2,761,303	2,756,303
<i>Capital Outlay</i>					
5702 Buildings & Treatment Plants					125,000
5704 Machinery & Equipment	42,044		16,071	10,000	125,100
	42,044		16,071	10,000	250,100
<i>Transfers</i>					
6900 Transfers Out	6,103,553	2,335,910	19,546,153	4,972,718	2,516,483
	6,103,553	2,335,910	19,546,153	4,972,718	2,516,483
<i>Other</i>					

ENTERPRISE FUNDS

Budget Summary - Water

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
5430 Bad Debt	112,958	73,632	62,809		
6005 Capitalized Expenditures	(42,044)		(16,071)		
6007 Pension Expense - GASB 68			(98,072)		
6010 Depreciation Expense	6,342,443	6,417,134	6,386,320		
6015 Loss on Disposal of Assets		(3,910)			
6030 GASB 31 Adjmt	823,931	(502,659)	(118,412)		
	7,237,288	5,984,197	6,216,574		
Total Water Utilities	\$ 58,965,706	\$ 58,393,762	\$ 75,681,212	\$ 60,985,478	\$ 58,416,625

Expenditure Summary by Category					
Personnel	\$ 6,780,695	\$ 6,450,524	\$ 6,645,249	\$ 7,545,665	\$ 8,072,227
Maintenance & Operations	33,373,164	37,466,925	36,731,010	40,543,802	39,891,636
Internal Service Charges	4,969,525	4,837,117	5,093,464	5,151,990	4,929,876
Debt Service	459,437	1,319,089	1,432,691	2,761,303	2,756,303
Capital Outlay	42,044		16,071	10,000	250,100
Transfers	6,103,553	2,335,910	19,546,153	4,972,718	2,516,483
Other	7,237,288	5,984,197	6,216,574		
Total Expenditure	\$ 58,965,706	\$ 58,393,762	\$ 75,681,212	\$ 60,985,478	\$ 58,416,625

Expenditure Summary by Program					
1711 - Water Operating	\$ 7,762,016	\$ 6,130,179	\$ 21,149,477	\$ 1,949,989	\$ 553,090
1712 - Water F/A Replacement	1,262,810	21,968	2,309	500,000	
1715 - Water Connection Fees	3,393,746	180,884	40,828	500,000	1,800,000
1717 - Water Debt Service		1,652,607	4,453,859	553,090	
750010711 - Water Adm & General	33,827,512	36,674,217	36,033,210	38,229,184	37,796,142
750010712 - Water Capital Projects					1,254,587
750359711 - Water Facilities Maintenance	233,724	223,335	579,781	800,366	593,063
750750711 - Flood Control/Storm Drains	787,154	702,916	708,677	675,095	704,483
750751711 - Water Distribution	1,355,077	1,567,396	1,505,536	1,566,745	1,471,585
750752711 - Hydro-Electric Generation	3,824	17,354	18,280	28,500	23,500
750754711 - Water Filtration Plant	1,447,000	1,462,682	1,297,177	1,769,533	1,714,695
750755711 - Desalting Plant	1,941,050	1,994,281	1,789,537	2,610,118	2,391,870
750756711 - Water Maintenance	2,065,634	2,112,347	2,276,699	2,448,862	2,322,851
750757711 - Water Meter Service	2,038,521	2,230,604	2,659,058	2,853,936	2,852,340
750760711 - Water Laboratory	490,451	492,543	390,427	538,050	483,105
750761711 - Water SCADA Program	241,477	91,742	154,659	281,823	451,431
750762711 - Clean Water Program	937,403	1,107,709	1,039,471	1,210,601	1,157,829
750763711 - Water GIS Program	295,252	300,748	240,083	294,703	312,016
750764711 - Water Service Connections		39			
750771712 - Misc Water Projects	177,413	296,810	460,161	1,210,630	328,225
755766717 - 98 Water Revenue Ref Bd	290,528	(53,199)			
755768711 - Corp Yard Debt Service		(0)			
755769717 - 93/03COP-Corp Yd-DS	234,621	19,930			
755772717 - OPFA Water Ref Ser A		1,065,390	881,983	2,210,713	2,205,813
836128100272 - Turf Replacement Grant	180,493	101,280		105,300	
836143614272 - Clean Beaches Initiative Grant				348,240	
836145415272 - Recycled Water Retrofit				300,000	
Total Expenditure	\$ 58,965,706	\$ 58,393,762	\$ 75,681,212	\$ 60,985,478	\$ 58,416,625

ENTERPRISE FUNDS

Budget Summary - Sewer

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 Regular Employees	\$ 4,748,772	\$ 4,823,831	\$ 4,790,937	\$ 5,168,262	\$ 5,381,695
5110 Temporary/Part Time Employees	56,993	16,464	51,897	17,580	39,889
5120 Overtime	157,076	157,124	171,080	245,401	172,650
5206 Fringe Benefit Burden-WComp	101,609	75,978	160,907	77,932	82,672
5207 Fringe Benefit Burden	1,814,238	1,877,367	2,046,876	2,259,987	2,558,964
5212 Pension Bond Debt Charge	69,504	59,801	61,635	63,284	61,238
5230 Auto Allowance	101	106	106	105	1,755
5235 Compensated Absences	(74,306)	76,689	(46,985)		
	6,873,987	7,087,360	7,236,453	7,832,551	8,298,863
<i>Maintenance & Operations</i>					
5305 Professional Services	201,132	260,883	468,893	1,331,158	820,000
5306 Professional Svc w/IT alloc					480,000
5310 Temp. Agencies/Individuals	42,137	37,063	90,779	68,365	
5315 Utilities	3,440,645	3,146,864	3,579,729	3,556,756	3,662,500
5320 Repair and Maintenance	2,024,840	2,211,660	2,258,451	2,387,664	2,084,400
5325 Infrastructure < \$100K		93,600	146	75,000	100,000
5326 Studies & Reports		436,187	72,379	174,563	50,000
5330 Machry & Equip <\$10K	89,452	63,589	80,418	150,500	141,000
5335 Rents & Leases - Equip, Bldgs	21,726	62,587	34,542	48,150	49,000
5345 Travel & Conference	22,547	24,096	22,391	46,510	51,500
5350 Training - Registrtn Fees	8,601	26,338	25,498	42,600	49,300
5355 Materials & Supplies	2,945,078	2,943,743	3,114,836	3,652,244	3,355,550
5360 Advertising	126	1,261	1,106	1,200	2,500
5370 Postage	1,566	1,608	4,576	8,000	5,800
5375 Dues,Books&Subs	8,486	9,416	9,179	12,240	12,850
5375 Pretreatment Certs	75	164	84	500	500
5380 Uniform	29,395	28,132	56,206	60,760	72,700
5385 Telephone	12,129	21,455	23,229	10,000	20,625
5390 Taxes, Licenses & Permits	142,494	159,333	180,589	263,960	226,075
5400 Gasoline, Diesel Fuel	4,817				
5424 Amortization-08 Rev Ref	194,035				
5425 F/A OtherFees/13Cop Ref Ser A		4,618			
5425 Fiscal Agent/Other Fees	229,880	2,710		2,500	2,600
5425 OPFA Sewer 08 COP Rev Ref	2,120				
5440 Radio Network Operating Cost	27,325	14,824	13,038	16,499	16,499
5460 Lab Ops- Waste Pretreatment	11,235	6,448	1,885	5,500	5,500
5460 Laboratory Operations	58,630	62,170	54,001	70,000	66,000
	9,518,471	9,618,749	10,091,957	11,984,669	11,274,899
<i>Internal Service Charges</i>					
5600 Internal Service Charges	5,251,825	5,119,211	5,040,028	5,178,983	5,360,256
	5,251,825	5,119,211	5,040,028	5,178,983	5,360,256
<i>Debt Service</i>					
5651 Principal				4,019,175	3,522,522
5652 Interest	1,662,121	1,304,680	1,233,730	1,192,513	912,688
	1,662,121	1,304,680	1,233,730	5,211,688	4,435,210
<i>Capital Outlay</i>					
5702 Buildings & Treatment Plants					125,000
5704 Machinery & Equipment		65,905	21,492	107,000	

ENTERPRISE FUNDS

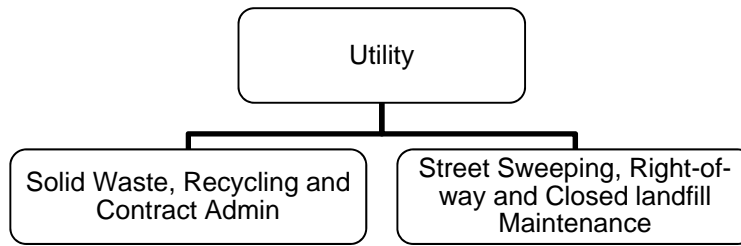
Budget Summary - Sewer

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
5705 Auto Equipment				10,129	
		65,905	21,492	117,129	125,000
<i>Transfers</i>					
6900 Transfers Out	865,349	16,807,559	12,356,319	9,795,123	
	865,349	16,807,559	12,356,319	9,795,123	
<i>Other</i>					
5430 Bad Debt	53,172	62,444	50,165		
6005 Capitalized Expenditures			(87,397)		
6007 Pension Expense - GASB 68			(108,097)		
6010 Depreciation Expense	8,078,498	8,113,308	8,123,190		
6015 Loss on Disposal of Assets		(6,458)			
6030 GASB 31 Adjmt	454,688	(332,022)	(96,145)		
	8,586,358	7,837,270	7,881,716		
Total Sewer	\$ 32,758,111	\$ 47,840,733	\$ 43,861,695	\$ 40,120,143	\$ 29,494,228

Category	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Personnel	\$ 6,873,987	\$ 7,087,360	\$ 7,236,453	\$ 7,832,551	\$ 8,298,863
Maintenance & Operations	9,518,471	9,618,749	10,091,957	11,984,669	11,274,899
Internal Service Charges	5,251,825	5,119,211	5,040,028	5,178,983	5,360,256
Debt Service	1,662,121	1,304,680	1,233,730	5,211,688	4,435,210
Capital Outlay		65,905	21,492	117,129	125,000
Transfers	865,349	16,807,559	12,356,319	9,795,123	
Other	8,586,358	7,837,270	7,881,716		
Total Expenditure	\$ 32,758,111	\$ 47,840,733	\$ 43,861,695	\$ 40,120,143	\$ 29,494,228

Program	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
1721 - Sewer Operating	\$ 8,278,728	\$ 7,951,802	\$ 18,987,695	\$ 8,369,365	\$ -
1722 - Sewer F/A Replacement	819,950	397,172	734		
1726 - Sewer Expansion/Improv	299,857	384,869	356,190		
1727 - Sewer Debt Service		15,855,000	1,038,747	500,000	
800010721 - Sewer Adm & General	5,500,210	4,881,825	4,869,696	6,235,037	5,903,309
800010722 - Sewer Capital Projects					1,254,087
800800721 - Facilities Maintenance	1,863,961	2,005,086	2,241,973	2,399,618	2,160,077
800800722 - Operating Activities		4,647			
800801727 - WWtr Ref-DS	902,341				
800803721 - Sewer Collections	3,027,737	3,240,539	3,506,703	3,630,675	3,437,763
800804721 - La Salina Wastewater	2,824,815	2,864,082	3,113,761	3,443,740	3,027,138
800805721 - San Luis Rey Wastewater	6,701,720	7,000,809	6,865,046	7,587,381	7,371,904
800806721 - Sewer Laboratory	692,749	799,773	705,343	880,995	728,415
800807721 - Sewer SCADA Program	222,121	253,178	233,147	373,954	532,141
800808721 - Sewer GIS Program	246,804	242,330	229,741	271,092	313,359
800812722 - Misc Sewer Projects	190,829	647,614	479,189	1,214,098	328,225
805809727 - SLR Interim Exp DS	679,974	589,194	547,054	2,926,391	2,926,391
805811727 - Sewer Emergency Outfall Ln D/S	183,699	152,253	147,630	171,878	
805813727 - OPFA Sewer 2013 Ref Ser A	322,616	570,560	539,046	2,115,919	1,511,419
Total Expenditure	\$ 32,758,111	\$ 47,840,733	\$ 43,861,695	\$ 40,120,143	\$ 29,494,228

Organizational Chart by Function



Service Description

As an essential part of the State of California's mandatory compliance program for solid waste management, and for the preservation of health and safety and the well-being of the public, it is in the public interest for the State to authorize and require local agencies to make adequate provision for solid waste handling, waste reduction, reuse, and recycling, all within their respective jurisdiction and in response to regional needs. The City of Oceanside provides these services via education, collection, transfer, processing, recycling, and disposal of solid waste, which in turn preserves landfill capacity and conserves water, energy and other natural resources.

recreational areas as part of a multi-phase public recycling zero waste initiative that calls for a 1:1 ratio of waste to recycling access at all public areas by 2020.

- Continued to audit and review City facilities and solid waste services in fiscal year 15/16, to ensure the maximum use of waste reduction and recycling programs, along with continued compliance with the City's Environmentally Preferable Purchasing Policy.
- Successfully launched an innovative "waste wizard" tool that provides residents and businesses the opportunity to search simple options for reuse, and recycling of all items at www.greenoceanside.org.
- Continued to expand and support major Green Oceanside events and programs such as Earth Month; Earth Festival; Green Business Mixer Event; Green Oceanside Business Network; Zero Waste Beach Fest; Used Oil Filter Collection events; Zero Waste Harbor Initiative; Green Oceanside booth education; Green Oceanside schools presentations; Green Oceanside website; and Green Oceanside Mobile App;

Major Accomplishments

- Achieved a 71% recycling/diversion rate, allowing Oceanside to continue to be in compliance with two primary California recycling state mandates AB 939 (minimum municipal diversion) and AB 341 (mandatory commercial recycling; statewide goal of 75% recycling rate by 2020).
- Met state waste reduction requirements with a disposal rate of 3.6 pounds per person per day, below the targeted requirement of 6.3 pounds per person per day.
- Successfully implemented Year 4 of the City's Zero Waste Strategic Plan, which included ongoing expansion of the "Road to Zero Waste" residential and commercial recycling education and outreach program; enhanced implementation of AB 341 (mandatory commercial recycling) with over 80% voluntary compliance; ongoing implementation of the Green Oceanside Business Network; development of a reuse and recovery collection service; outreach and education on source reduction of problem waste items such as single use carryout bags; and continued expansion of the Oceanside Unified School District Zero Waste program (11 out of the 23 schools).
- Provided additional public recycling opportunities at the strand, harbor, downtown district, and other

Future Objectives

- Carry out the implementation of the city's Zero Waste strategic planning efforts to meet and exceed the City's goal of 75% diversion by 2020, through Phase 2 plan objectives.
- Plan, monitor and develop infrastructure and supporting program implementation for commercial food waste and organics diversion through food donation/recovery; composting and/or anaerobic digestion, in compliance with newly enacted Mandatory Organics Waste Diversion for Commercial Generators (AB 1826).
- Develop an Oceanside food donation/recovery program that provides for the donation and processing of edible food that would otherwise be wasted, through the expansion of service opportunities, partnerships, and the development of a commercial scale kitchen in Oceanside.

- Update Oceanside City Code to support goals and state mandates for mandatory commercial recycling, organics recycling, trash enclosure specifications, minimum service levels and construction and demolition recycling.
- Enhance opportunities for recycling and safe disposal of difficult to recycle materials such as, but not limited to, household hazardous waste; universal waste; pharmaceuticals; and sharps materials.
- Expand City, school, and business waste reduction, reuse and recycling programs to meet applicable state mandates.
- Expand the City's Green Oceanside Road to Zero Waste programs to incorporate a diverse array of environmental education opportunities such as mobile education hubs, environmental centers, and educational community garden kiosks.
- Support maintenance of closed landfills and ensures the street sweeping, hazardous waste, and public trash and recycling services are provided in an efficient, sanitary, and cost effective manner.

ENTERPRISE FUNDS

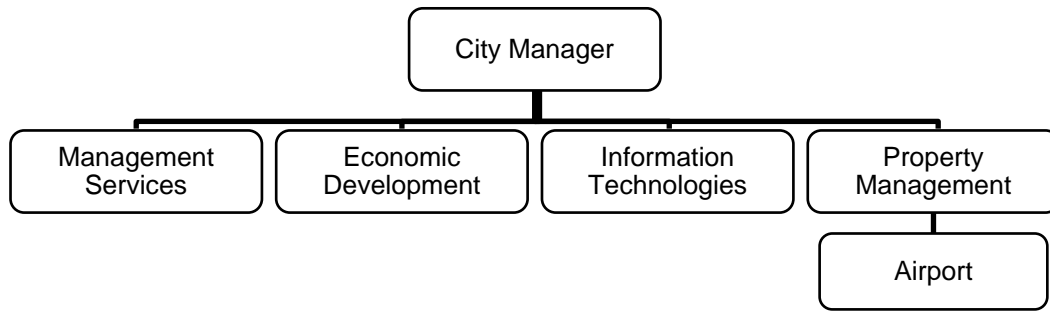
Budget Summary - Solid Waste

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Personnel</i>					
5105 RegEmple-SA Wind Fire	\$ -	\$ 168	\$ -	\$ -	\$ -
5105 Regular Employees	457,263	170,398	243,440	288,072	348,941
5110 Temporary/Part Time Employees	16,082	2,537		18,050	21,020
5120 Overtime	5,479	1,043	354	1,000	1,000
5206 Fringe Benefit Burden-WComp	9,830	2,303	3,115	3,963	4,745
5207 FrBnfBrdn-SA Wind Fire		42			
5207 Fringe Benefit Burden	153,399	63,080	110,581	114,016	162,407
5212 Pension Bond Debt Charge	7,500	2,340	3,455	3,611	4,126
5230 Auto Allowance	460	20			300
5235 Compensated Absences	(86,598)	(51,288)	22,704		
	563,415	190,643	383,649	428,712	542,539
<i>Maintenance & Operations</i>					
5305 Professional Services	64,869	64,464	29,721	103,000	77,000
5305 Professional Svcs--WasteMgmt	16,756,789	16,948,402	17,124,526	18,051,219	17,607,819
5306 Professional Svc w/IT alloc					80,000
5315 Utilities	5,576	3,636	3,980		
5320 Repair and Maintenance	81,164	30,089	1,590	2,000	
5325 Infrastructure < \$100K	65,766			17,625	
5326 Studies & Reports			42,895	9,564	50,000
5330 Machry & Equip <\$10K	3,948	1,602	531		2,500
5335 Rents & Leases - Equip, Bldgs	2,034	1,404	2,214		
5345 Travel & Conference	2,881	1,710	5,175	10,000	10,000
5350 Training - Registrtn Fees	260	370	2,136	1,500	4,000
5355 Matl Supplies&Services	172,746	173,664	430,836	719,555	491,698
5360 Advertising	3,550	294	14,458	5,000	15,000
5370 Postage	2,179	83	6	1,000	1,000
5375 Dues,Books&Subs	26		1,073	200	200
5380 Uniform	2,690	370	3,097		
5385 Telephone	1,548	62			
5390 Taxes, Licenses & Permits	110,712			500	500
5440 Radio Network Operating Cost	9,531			8,250	8,250
	17,286,269	17,226,150	17,662,238	18,929,413	18,347,967
<i>Internal Service Charges</i>					
5600 Internal Service Charges	1,399,871	1,345,083	1,387,101	1,458,477	1,245,981
	1,399,871	1,345,083	1,387,101	1,458,477	1,245,981
<i>Capital Outlay</i>					
5705 Auto Equipment	575			79,000	
	575			79,000	
<i>Transfers</i>					
6900 Transfers Out	3,831,911	4,966,441	5,007,443	6,110,546	5,490,849
	3,831,911	4,966,441	5,007,443	6,110,546	5,490,849
<i>Other</i>					
5430 Bad Debt	11,024	13,030	14,531		
6007 Pension Expense - GASB 68			(5,527)		
6010 Depreciation Exp - Mach/Equip	4,735	4,735			
	15,759	17,765	9,004		
Total Solid Waste Disposal	\$ 23,097,800	\$ 23,746,082	\$ 24,449,435	\$ 27,006,148	\$ 25,627,336

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
Expenditure Summary by Category					
Personnel	\$ 563,415	\$ 190,643	\$ 383,649	\$ 428,712	\$ 542,539
Maintenance & Operations	17,286,269	17,226,150	17,662,238	18,929,413	18,347,967
Internal Service Charges	1,399,871	1,345,083	1,387,101	1,458,477	1,245,981
Capital Outlay	575			79,000	
Transfers	3,831,911	4,966,441	5,007,443	6,110,546	5,490,849
Other	15,759	17,765	9,004		
Total Expenditure	\$ 23,097,800	\$ 23,746,082	\$ 24,449,435	\$ 27,006,148	\$ 25,627,336

Expenditure Summary by Program					
1731 - Solid Waste Disposal	\$ 4,394,082	\$ (127,166)	\$ -	\$ -	\$ -
700000731 - Solid Waste Disposal	13,792	13,030	14,531		
700010731 - Waste & Recycling Admin	17,567,951	20,354,900	20,973,590	22,923,091	21,711,985
700702731 - Solid Waste - City Svcs	1,073,854	3,471,537	3,342,586	3,987,786	3,868,153
817128700272 - Bev Container Competitive Grt	8,419	11,581	-		
817134300272 - Used Oil Payment Program #4		6,261	43,059		
817134315272 - Used Oil Payment Program #5			4,414	47,424	
817134316272 - Used Oil Payment Program #6					47,198
917617100272 - Beverage Container Program	39,702	15,939	71,255	47,847	
Total Expenditure	\$ 23,097,800	\$ 23,746,082	\$ 24,449,435	\$ 27,006,148	\$ 25,627,336

Organizational Chart by Function



Service Description

The City, together with its tenant, Airport Property Ventures, LLC, and in participation with the Federal Aviation Administration, will continue to move forward to improve and develop the Oceanside Municipal Airport into a first class general aviation facility to better serve the community.

Future Objectives

- Continue to rehabilitate the remaining older existing hangars.
- Obtain grants from the FAA to conduct a drainage study and a study for apron improvements. Both studies are needed before airside improvements can be constructed.

Major Accomplishments

- Rehabilitated two of the older existing hangars.
- Completed perimeter fencing project.

ENTERPRISE FUNDS

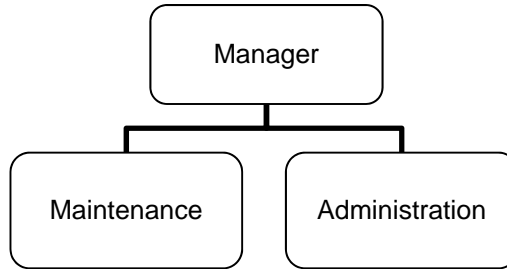
Budget Summary - Airport

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Maintenance & Operations</i>					
5305 Professional Services	\$ 15,264	\$ 182,898	\$ 25,686	\$ 16,981	\$ -
5355 Matl Supplies&Services				10,000	10,000
	15,264	182,898	25,686	26,981	10,000
<i>Internal Service Charges</i>					
5600 Internal Svc-Risk Mgmt	3,576	3,218	2,988	3,380	3,549
	3,576	3,218	2,988	3,380	3,549
<i>Debt Service</i>					
5651 Principal	-	-	-	73,667	77,444
5652 Interest	22,710	19,446	15,992	84,001	83,790
	22,710	19,446	15,992	157,668	161,234
<i>Transfers</i>					
6900 Transfers Out	97,488	98,115	98,642	98,886	88,238
	97,488	98,115	98,642	98,886	88,238
<i>Other</i>					
6010 Depreciation Exp - Buildings	2,127	2,127	2,126		
6010 Depreciation Exp - Mach/Equip	62,199	62,199	62,199		
6030 GASB 31 Adjmt	5,239	(3,334)	(746)		
	69,565	60,992	63,579		
Total Airport	\$ 208,603	\$ 364,669	\$ 206,887	\$ 286,915	\$ 263,021

Expenditure Summary by Category					
Maintenance & Operations	\$ 15,264	\$ 182,898	\$ 25,686	\$ 26,981	\$ 10,000
Internal Service Charges	3,576	3,218	2,988	3,380	3,549
Debt Service	22,710	19,446	15,992	157,668	161,234
Transfers	97,488	98,115	98,642	98,886	88,238
Other	69,565	60,992	63,579		
Total Expenditure	\$ 208,603	\$ 364,669	\$ 206,887	\$ 286,915	\$ 263,021

Expenditure Summary by Program					
1741 - Airport	\$ 67,756	\$ 62,733	\$ 64,154	\$ -	\$ -
1742 - Airport Debt Service Fd	1,809	(1,741)	(575)		
810826742 - Airport DS Operating	22,710	19,446	15,992	157,668	161,234
810850741 - Airport Maintenance & Oper	101,064	101,333	101,630	102,266	91,787
817124500272 - California Aid to Airports	15,264	9,919	10,000	26,981	10,000
822127900274 - FAA Airport Imprvmnt Program		172,979	15,686	-	
Total Expenditure	\$ 208,603	\$ 364,669	\$ 206,887	\$ 286,915	\$ 263,021

Organizational Chart by Function



Mission Statement

The mission of the Harbor Administration is to provide a quality public facility and services to Oceanside residents and visitors. The division is committed to the highest level of service in coastal areas, focusing resources and management to enhance facilities and to serve the diverse array of users.

Service Description

The division handles all Harbor facility maintenance, Capital Improvements and lifeguard services for the Harbor Beach. The department also handles the marina slip rental program, all emergency response for traditional and maritime law enforcement, search and rescue, maritime fire-fighting, emergency medical aid and scuba diving services as needed for emergency response & recovery.

Major Accomplishments

Quality of Life

- Continued evaluation of the Harbor’s condition by having piles and docks inspected; developing best estimate of remaining life of all docks.
- Working on enhancing staffing in Harbor Administration.
- Accepted a SAVE grant allowing Administration to reduce amount of impounded / abandoned boats.
- Upgraded the electrical service to the commercial boaters and removed an electrical junction-box.
- Replaced dock approach ramp at R-dock.
- Replaced two electrical carts with street legal electrical vehicles.
- Replaced sidewalk lighting with LED light fixtures.
- Installed grant-funded free Bilge Pump-out for boaters to capture petroleum products from their boats’ bilges and keep the Harbor waters clean.

- Replaced the grant-funded sewage pump at the Coast Guard dock / installed a remote station at the north end of dock.
- Widened sidewalk along North Pacific Street.
- Installed Marina Trash Skimmers at the Commercial dock area to collect marine debris and aerate the water, enabling a cleaner Harbor.
- Installed new ventilation system in restroom at 1351 Harbor Drive.
- Implemented a grant-funded bilge pad exchange program for cleaner Harbor waters.
- The Harbor Office now accepts online & in-person credit card payments for services.

Future Objectives

Quality of Life

- Review dock limitations and load capacities for docks and piles in the Harbor in order to determine a safe mooring tonnage for larger vessels.
- Install new card reader key system for the docks and Boater Service Buildings for greater security and access control.
- Install Wi-Fi communication for the slip-renters throughout the harbor (partial coverage now).
- Continue participation in the Regional Harbor Monitoring Program for water quality.
- Replace letters in the OCEANSIDE sign with new letters made of starboard.
- Upgrade kayak and dinghy racks to allow more storage for slip renters.
- Implement automated guest dock check-in & payment(s).
- Continue working with the owners of Joe’s Crab Shack to build new restaurant improvements.
- Continue to improve software used by Harbor Administration.
- Plan enhancements and plumbing upgrades to restroom facility at 240 Harbor Drive.
- Replace selected grass lawn areas with drought-tolerant landscape to reduce water usage.

ENTERPRISE FUNDS

Budget Summary - Harbor

Account Description	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17
<i>Maintenance & Operations</i>					
5335 Rents & Leases - Equip, Bldgs	\$ 557,185	\$ 537,897	\$ 625,849	\$ 586,453	\$ 606,658
5405 Administration Fees		380	779		1,000
5425 F/A OtherFees/2013 Rev Refund		66,805	2,175	2,200	2,200
	557,185	605,082	628,803	588,653	609,858
<i>Internal Service Charges</i>					
5600 Internal Svc-Risk Mgmt	35,928	35,930	33,954	42,000	76,998
	35,928	35,930	33,954	42,000	76,998
<i>Debt Service</i>					
5651 Principal	-	-	-	370,000	310,000
5652 Interest	99,229	55,430	32,517	28,200	21,400
	99,229	55,430	32,517	398,200	331,400
<i>Transfers</i>					
6900 Trns-t Genl Fund	4,830,226	5,127,770	5,375,546	5,785,461	6,005,592
	4,830,226	5,127,770	5,375,546	5,785,461	6,005,592
<i>Other</i>					
6010 Depreciation Exp - Buildings	134,178	185,777	194,790		
6010 Depreciation Exp - Frn/Fxt/Sft	2,161	2,161	2,161		
6010 Depreciation Exp - Infrastruct	467,061	466,821	466,821		
6010 Depreciation Exp - Mach/Equip	14,099	14,099			
6010 Depreciation Exp - Vehicles	10,356	7,353			
6015 Loss on Disposal of Assets		4,011			
6030 GASB 31 Adjmt	51,664	(29,033)	(5,946)		
	679,518	651,189	657,826		
Total Harbor & Beaches	\$ 6,202,087	\$ 6,475,401	\$ 6,728,646	\$ 6,814,314	\$ 7,023,848

Expenditure Summary by Category					
Maintenance & Operations	\$ 557,185	\$ 605,082	\$ 628,803	\$ 588,653	\$ 609,858
Internal Service Charges	35,928	35,930	33,954	42,000	76,998
Debt Service	99,229	55,430	32,517	398,200	331,400
Transfers	4,830,226	5,127,770	5,375,546	5,785,461	6,005,592
Other	679,518	651,189	657,826		
Total Expenditure	\$ 6,202,087	\$ 6,475,401	\$ 6,728,646	\$ 6,814,314	\$ 7,023,848

Expenditure Summary by Program					
1751 - Harbor	\$ 6,202,087	\$ 6,475,401	\$ 6,728,646	\$ 6,814,314	\$ 7,023,848
Total Expenditure	\$ 6,202,087	\$ 6,475,401	\$ 6,728,646	\$ 6,814,314	\$ 7,023,848

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Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
GENERAL GOVERNMENT							
City Council							
	Council Aide	5.00	5.00	5.00	5.00	-	5.00
	Councilperson	3.55	3.55	3.55	3.57	0.43	4.00
	Mayor	0.90	0.90	0.90	0.90	0.10	1.00
	Office Specialist I	-	-	-	-	-	-
	Subtotal	9.45	9.45	9.45	9.47	0.53	10.00
City Clerk							
	Administrative Secretary	2.00	2.00	2.00	2.00	-	2.00
	Assistant City Clerk	1.00	1.00	1.00	1.00	-	1.00
	City Clerk	1.00	1.00	1.00	1.00	-	1.00
	Document Technician	2.00	2.00	2.00	3.00	-	3.00
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00
	Records Manager	1.00	1.00	1.00	1.00	-	1.00
	Senior Office Specialist	1.00	1.00	1.00	-	-	-
	Subtotal	9.00	9.00	9.00	9.00	-	9.00
City Treasurer							
	City Treasurer	0.94	0.94	0.94	0.94	0.06	1.00
	Treasury Manager	1.00	1.00	1.00	1.00	-	1.00
	Treasury Technician	1.00	1.00	1.00	1.00	-	1.00
	Subtotal	2.94	2.94	2.94	2.94	0.06	3.00
City Manager							
	<i>City Manager</i>						
	Associate Planner	0.25	0.25	-	-	-	-
	Assistant City Manager	-	-	-	0.60	-	0.60
	City Manager	0.37	0.23	0.23	0.23	-	0.23
	Deputy City Manager	0.80	0.60	0.60	1.00	(1.00)	-
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00
		3.42	3.08	2.83	3.83	(1.00)	2.83
	<i>Information Technologies</i>						
	Applications Analyst I	1.00	1.00	1.00	1.00	-	1.00
	Applications Analyst IV	3.00	3.00	2.85	2.85	-	2.85
	Assistant City Manager	-	-	-	0.20	-	0.20
	Chief Information Officer	0.85	-	-	-	-	-
	City Manager	-	0.04	0.04	0.04	-	0.04
	Deputy City Manager	-	0.20	0.20	-	-	-
	Information Systems Analyst I	1.00	1.00	1.00	1.00	-	1.00
	Information Systems Analyst II	4.00	4.00	2.00	2.00	-	2.00
	Information Systems Analyst II (unfunded)	-	-	1.00	1.00	-	1.00
	Information Systems Analyst III	-	-	1.00	1.00	-	1.00
	Information Systems Analyst IV	2.00	2.00	2.00	2.00	-	2.00
	Information Technologies Division Manager	-	0.85	0.85	0.85	-	0.85
	Information Technologies Purchasing and Contract Coordinator	-	-	-	1.00	-	1.00
	Management Analyst	1.00	1.00	1.00	-	-	-
	Senior Information Technologies Analyst	1.85	1.85	2.00	2.00	-	2.00
		14.70	14.94	14.94	14.94	-	14.94
	<i>Economic and Community Development</i>						
	Assistant City Manager	-	-	-	-	0.80	0.80
	Development Specialist	1.00	1.00	1.00	1.00	-	1.00
	Development Coordinator	1.00	1.00	1.00	1.00	(1.00)	-
	Economic Development Manager	-	-	-	-	1.00	1.00
	Economic Development Director	-	-	-	1.00	-	1.00
		2.00	2.00	2.00	3.00	0.80	3.80
	<i>Property Management</i>						
	Administrative Analyst II	-	-	-	-	1.00	1.00
	Contract Coordinator	1.00	1.00	1.00	1.00	-	1.00
	Custodian	4.00	4.00	4.00	4.00	-	4.00
	Economic Dev Division Mgr	0.90	-	-	-	-	-
	Electrician	0.50	0.50	0.50	0.50	-	0.50
	Lead Custodian	1.00	1.00	1.00	1.00	-	1.00
	Maintenance Specialist	3.00	3.00	3.00	3.00	-	3.00
	Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	Maintenance Worker II	5.00	5.00	5.00	5.00	-	5.00
	Maintenance Worker III	1.00	1.00	1.00	1.00	-	1.00
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00
	Property Agent	0.90	1.00	1.00	1.00	(1.00)	-
	Real Estate Manager	-	1.00	1.00	1.00	-	1.00
	Senior Property Agent	0.60	1.00	2.00	2.00	-	2.00
		<u>19.90</u>	<u>20.50</u>	<u>21.50</u>	<u>21.50</u>	<u>-</u>	<u>21.50</u>
	<i>General Services</i>						
	Applications Analyst IV	-	-	0.15	0.15	-	0.15
	Call Center Coordinator	4.00	4.00	4.00	4.00	-	4.00
	Chief Information Officer	0.15	-	-	-	-	-
	Information Technologies Division Manager	-	0.15	0.15	0.15	-	0.15
	Senior Information Technologies Analyst	0.15	0.15	-	-	-	-
		<u>4.30</u>	<u>4.30</u>	<u>4.30</u>	<u>4.30</u>	<u>-</u>	<u>4.30</u>
	<i>Successor Agency</i>						
	Associate Planner	0.75	0.75	-	-	-	-
	City Attorney	0.21	0.22	-	-	-	-
	City Manager	0.13	0.13	-	-	-	-
	Downtown Development Manager	1.00	-	-	-	-	-
	Financial Services Director	-	0.15	-	-	-	-
		<u>2.09</u>	<u>1.25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Subtotal	46.41	46.07	45.57	47.57	(0.20)	47.37
City Attorney							
	Assistant City Attorney	0.93	0.93	1.88	1.88	-	1.88
	City Attorney	0.79	0.78	0.78	0.78	-	0.78
	Deputy City Attorney I	1.00	1.00	2.00	2.00	-	2.00
	Deputy City Attorney II	1.95	1.95	1.00	-	-	-
	Legal Secretary	2.00	2.00	1.00	1.00	-	1.00
	Paralegal II	1.00	1.00	1.00	1.00	-	1.00
	Senior Legal Secretary	-	-	1.00	1.00	-	1.00
	Supervising Deputy City Attorney	1.00	1.00	-	-	-	-
	Senior Deputy City Attorney	-	-	-	1.00	-	1.00
		<u>8.67</u>	<u>8.66</u>	<u>8.66</u>	<u>8.66</u>	<u>-</u>	<u>8.66</u>
Financial Services							
	Accounting Clerk	1.00	1.00	1.00	1.00	-	1.00
	Accounting Manager	1.00	1.00	1.00	1.00	-	1.00
	Accounting Specialist II	2.00	2.00	2.00	2.00	-	2.00
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
	Business License Inspector	1.00	1.00	1.00	1.00	-	1.00
	Customer Account Rep I	-	1.00	2.00	3.00	(1.00)	2.00
	Customer Account Rep II	10.00	10.00	9.00	9.00	2.00	11.00
	Customer Service Supervisor	2.00	2.00	2.00	2.00	-	2.00
	Financial Analyst	1.00	1.00	1.00	1.00	-	1.00
	Financial Services Director	1.00	0.85	0.85	0.85	-	0.85
	Financial Services Div Mgr	1.00	1.00	1.00	1.00	-	1.00
	Office Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Payroll Technician II	2.00	2.00	2.00	2.00	-	2.00
	Revenue Compliance Inspector	1.00	1.00	1.00	-	-	-
	Senior Customer Account Rep	5.00	4.00	4.00	4.00	-	4.00
	Supervising Accountant	1.00	1.00	1.00	2.00	-	2.00
		<u>31.00</u>	<u>30.85</u>	<u>30.85</u>	<u>31.85</u>	<u>1.00</u>	<u>32.85</u>
Human Resources							
	Human Resources Analyst I	1.00	1.00	1.00	1.00	(1.00)	-
	Human Resources Analyst II	-	1.00	1.00	1.00	1.00	2.00
	Human Resources Assistant - HRAdmin	1.00	0.80	0.80	0.60	-	0.60
	Human Resources Director	0.90	0.70	0.85	0.70	(0.10)	0.60
	Human Resources Division Manager	-	-	1.00	1.00	-	1.00
	Human Resources Technician - HRAdmin	3.00	3.00	3.00	3.00	-	3.00
	LOA (unfunded)	-	-	-	2.00	-	2.00
	Management Analyst	-	-	-	1.00	(0.40)	0.60
	Principal Human Resources Analyst	2.00	2.00	-	-	-	-
	Senior Human Resources Analyst	1.00	-	1.00	1.00	-	1.00
		<u>8.90</u>	<u>8.50</u>	<u>8.65</u>	<u>11.30</u>	<u>(0.50)</u>	<u>10.80</u>

Risk Management/Workers Comp

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	Assistant City Attorney	-	-	0.05	0.05	-	0.05
	Claims Officer	1.00	-	-	-	-	-
	Deputy City Attorney II	0.05	0.05	-	-	-	-
	Human Resources Assistant - HRAdmin	-	0.20	0.20	0.40	-	0.40
	Human Resources Director	0.10	0.30	0.15	0.30	0.10	0.40
	Human Resources Technician -Work Comp	-	2.00	2.00	2.00	-	2.00
	Management Analyst	-	-	-	-	0.40	0.40
	Office Specialist II	1.00	-	-	-	-	-
	Property/Liability Program Manager	1.00	-	-	-	-	-
	Risk Manager	-	1.00	1.00	1.00	-	1.00
	Safety Officer	-	1.00	-	-	-	-
	Senior Customer Account Rep	1.00	-	-	-	-	-
	Workers Comp & Safety Manager	1.00	-	-	-	-	-
	Subtotal	5.15	4.55	3.40	3.75	0.50	4.25
		14.05	13.05	12.05	15.05	-	15.05
NON DEPARTMENTAL							
	Firefighter Paramedic (56 Hour)	-	-	-	4.02	(4.02)	-
	Subtotal	-	-	-	4.02	(4.02)	-
PUBLIC SAFETY							
Police							
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	Communications Supervisor	4.00	4.00	4.00	4.00	-	4.00
	Community Services Officer	4.00	4.00	4.00	4.00	-	4.00
	Community Services Officer (unfunded)	3.00	3.00	3.00	3.00	-	3.00
	Community Services Supervisor (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Crime and Intelligence Analyst	2.00	2.00	2.00	2.00	-	2.00
	Crime Prevention Specialist	3.00	3.00	3.00	3.00	-	3.00
	Crime Prevention Specialist (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Dispatcher II	17.00	16.00	-	-	-	-
	Dispatcher II (unfunded)	1.00	1.00	-	-	-	-
	Evidence & Property Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Evidence & Property Technician I	2.00	2.00	2.00	-	-	-
	Evidence & Property Technician II	1.00	1.00	1.00	3.00	-	3.00
	Field Evidence Technician	12.00	11.00	11.00	11.00	-	11.00
	Field Evidence Technician (unfunded)	3.00	3.00	3.00	3.00	-	3.00
	Management Analyst	-	1.00	1.00	-	-	-
	Office Specialist II	1.00	-	-	-	-	-
	Office Specialist II (unfunded)	-	1.00	1.00	1.00	-	1.00
	Police Captain	3.00	3.00	3.00	3.00	-	3.00
	Police Chief	1.00	1.00	1.00	1.00	-	1.00
	Police Lieutenant	7.00	7.00	7.00	8.00	-	8.00
	Police Lieutenant (unfunded)	2.00	2.00	2.00	1.00	-	1.00
	Police Officer	174.00	175.00	180.00	181.00	4.00	185.00
	Police Officer (unfunded)	8.00	7.00	3.00	2.00	-	2.00
	Police Officer Recruit	3.00	3.00	3.00	3.00	-	3.00
	Police Records Manager	1.00	1.00	1.00	1.00	-	1.00
	Police Records Supervisor	2.00	2.00	2.00	2.00	-	2.00
	Police Records Supervisor (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Police Records Technician	14.00	14.00	14.00	14.00	-	14.00
	Police Records Technician (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Police Sergeant	25.00	25.00	25.00	26.00	1.00	27.00
	Police Sergeant (unfunded)	1.00	1.00	1.00	-	-	-
	Police Training Coordinator	1.00	-	-	-	-	-
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00
	Public Safety Call Taker	4.00	4.00	5.00	5.00	-	5.00
	Public Safety Call Taker (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Public Safety Comm Mgr	1.00	1.00	1.00	1.00	-	1.00
	Public Safety Dispatcher	1.00	2.00	19.00	20.00	-	20.00
	Senior Crime & Intelligence Analyst	-	-	-	1.00	-	1.00
	Senior Crime Analyst	1.00	1.00	1.00	-	-	-
	Senior Management Analyst	-	-	-	1.00	-	1.00
	Senior Office Specialist	6.00	6.00	6.00	6.00	-	6.00
	Senior Office Specialist (unfunded)	1.00	1.00	1.00	1.00	-	1.00

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
Fire	Sr Police Records Technician	2.00	2.00	2.00	2.00	-	2.00
	Subtotal	320.00	319.00	321.00	322.00	5.00	327.00
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Analyst II	-	-	1.00	1.00	(1.00)	-
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	Assistant Fire Marshal	1.00	1.00	1.00	1.00	-	1.00
	Assistant Training Officer	1.00	1.00	1.00	1.00	-	1.00
	Beach Lifeguard - Captain	1.00	1.00	1.00	1.00	-	1.00
	Beach Lifeguard - Lieutenant	2.00	2.00	2.00	2.00	-	2.00
	Beach Lifeguard - Sergeant	3.00	3.00	3.00	3.00	1.00	4.00
	Beach Lifeguard - Sergeant (unfunded)	1.00	1.00	1.00	1.00	(1.00)	-
	Courier	1.00	1.00	1.00	1.00	(1.00)	-
	Deputy Fire Chief	-	-	-	1.00	1.00	2.00
	Fire Battalion Chief (40 Hour)	3.00	3.00	3.00	2.00	(1.00)	1.00
	Fire Battalion Chief (56 Hour)	3.00	3.00	3.00	3.00	-	3.00
	Fire Captain (40 Hour)	1.00	-	-	-	2.00	2.00
	Fire Captain (56 Hour)	24.00	25.00	25.00	25.00	(1.00)	24.00
	Fire Chief	1.00	1.00	1.00	1.00	-	1.00
	Fire Engineer (56 Hour)	24.00	24.00	24.00	24.00	-	24.00
	Fire Plans Examiner	-	-	1.00	-	-	-
Fire Safety Specialist	2.00	2.00	2.00	2.00	(1.00)	1.00	
Firefighter Paramedic (40 Hour)	-	-	-	-	1.00	1.00	
Firefighter Paramedic (56 Hour)	48.00	48.00	59.00	54.98	(1.98)	53.00	
Management Analyst	-	-	-	-	1.00	1.00	
Senior Office Specialist	1.00	1.00	-	-	-	-	
Office Specialist II	-	-	-	1.00	1.00	2.00	
Subtotal	119.00	119.00	131.00	126.98	(0.98)	126.00	

PUBLIC WORKS

Public Works

Accounting Technician	2.00	2.00	2.00	-	-	-
Administrative Analyst I	-	-	-	1.00	-	1.00
Assistant City Manager	-	-	-	0.20	-	0.20
Automotive Technician II	2.00	2.00	2.00	2.00	(1.00)	1.00
Automotive Technician III	4.00	4.00	4.00	4.00	1.00	5.00
City Manager	0.20	0.30	0.30	0.20	-	0.20
City Planner	0.25	0.25	0.25	0.25	-	0.25
City Treasurer	0.03	0.03	0.03	-	-	-
Compliance Inspector	0.25	-	-	-	-	-
Councilperson	0.21	0.21	0.21	-	-	-
Customer Account Representative I	1.00	1.00	1.00	-	-	-
Customer Account Representative II	-	1.00	1.00	-	-	-
Deputy City Manager	0.20	0.20	0.20	-	-	-
Electrician	4.50	4.50	4.50	3.33	-	3.33
Electrician/Traffic Maint Supv	1.00	1.00	1.00	1.00	-	1.00
Environmental Specialist I	1.25	-	-	-	-	-
Fleet Services Technician	1.00	1.00	1.00	1.00	-	1.00
Fleet Supervisor	1.00	1.00	1.00	1.00	-	1.00
Garage Service Worker	2.00	2.00	2.00	2.00	-	2.00
Harbor & Beaches Coordinator	1.00	1.00	-	-	-	-
Harbor Manager	-	-	1.00	-	-	-
Lead Automotive Technician	1.00	1.00	1.00	1.00	-	1.00
Maintenance Specialist	8.00	8.00	8.00	8.00	-	8.00
Maintenance Supervisor	3.00	3.00	3.00	2.00	-	2.00
Maintenance Worker I	1.00	1.00	2.00	4.00	(1.00)	3.00
Maintenance Worker II	26.00	23.00	22.00	16.00	1.00	17.00
Maintenance Worker III	14.00	15.00	15.00	10.00	-	10.00
Management Analyst	1.00	-	-	-	-	-
Mayor	0.05	0.05	0.05	-	-	-
Mechanic II	1.00	1.00	1.00	1.00	-	1.00
Ordinance Enforcement Supervisor	1.00	1.00	1.00	1.00	-	1.00
Parking Enforcement Officer I	5.00	5.00	5.00	5.00	-	5.00
Parking Enforcement Officer I (unfunded)	-	-	1.00	-	-	-
Parking Enforcement Officer II	4.00	4.00	4.00	4.00	(1.00)	3.00

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	Public Works Director	-	-	-	-	1.00	1.00
	Public Works Division Manager	1.00	1.00	1.00	1.00	-	1.00
	Purchasing Technician	1.00	1.00	1.00	-	-	-
	Senior Office Specialist	1.00	1.00	1.00	1.00	-	1.00
	Senior Parking Enforcement Officer	1.00	1.00	1.00	1.00	1.00	2.00
	Water Utilities Director	0.10	-	-	-	-	-
	Subtotal	91.04	87.54	88.54	70.98	1.00	71.98
COMMUNITY DEVELOPMENT							
Development Services							
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	Assistant Building Official	-	-	-	1.00	-	1.00
	Assistant Engineer	1.00	1.00	-	-	0.67	0.67
	Assistant Traffic Engineer	2.00	2.00	-	-	-	-
	Associate Engineer	4.00	4.00	5.00	5.00	1.00	6.00
	Associate Planner	-	1.00	3.00	4.00	-	4.00
	Associate Traffic Engineer	-	-	2.00	2.00	1.00	3.00
	Building Inspector I	-	-	-	1.00	-	1.00
	Building Inspector II	2.00	2.00	3.00	4.00	-	4.00
	Building Inspector III	1.00	1.00	1.00	1.00	-	1.00
	Building Services Administrator	1.00	1.00	1.00	-	-	-
	Building Plans Examiner	-	-	-	3.00	-	3.00
	Chief Building Official	1.00	1.00	1.00	1.00	-	1.00
	CIP Manager II	1.00	1.00	1.00	1.00	-	1.00
	City Attorney	-	-	0.22	0.22	-	0.22
	City Development Engineer	1.00	1.00	1.00	1.00	-	1.00
	City Engineer	0.95	0.95	0.95	0.95	-	0.95
	City Manager	0.10	0.10	0.23	0.23	-	0.23
	City Planner	0.65	0.65	0.65	0.65	-	0.65
	City Traffic Engineer	1.00	1.00	1.00	1.00	-	1.00
	Development Services Director	1.00	1.00	1.00	1.00	-	1.00
	Development Services Technician	2.00	3.00	4.00	4.00	-	4.00
	Economic Development Division Manager	0.10	-	-	-	-	-
	Engineering Assistant II	-	-	1.00	1.00	-	1.00
	Environmental Assistant	0.50	0.50	0.50	0.50	(0.50)	-
	Financial Services Director	-	-	0.15	0.15	-	0.15
	Landscape Architect	1.00	1.00	1.00	1.00	-	1.00
	Lead Development Services Technician	1.00	1.00	1.00	1.00	-	1.00
	Lead Public Works Inspector	1.00	1.00	1.00	1.00	-	1.00
	Planner I	-	-	-	1.00	-	1.00
	Planner II	1.00	-	-	-	-	-
	Principal Planner	1.00	1.00	3.00	3.00	-	3.00
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00
	Property Agent	0.10	-	-	-	-	-
	Public Works Inspector	4.00	4.00	4.00	4.00	-	4.00
	Senior Building Inspector	3.00	3.00	3.00	-	-	-
	Senior Civil Engineer	2.00	2.00	2.00	2.00	-	2.00
	Senior Engineering Asst	2.00	2.00	1.00	1.00	-	1.00
	Senior Management Analyst	1.00	1.00	1.00	1.00	-	1.00
	Senior Office Specialist	3.00	3.00	3.00	3.00	-	3.00
	Senior Planner	2.00	2.00	2.00	2.00	-	2.00
	Senior Property Agent	0.40	-	-	-	-	-
	Transportation Planner	1.00	1.00	1.00	1.00	-	1.00
	Subtotal	46.80	47.20	53.70	57.70	2.17	59.87
COMMUNITY/CULTURAL SERVICES							
Neighborhood Services							
	Accounting Technician	2.00	1.00	1.00	1.00	-	1.00
	Administrative Secretary	-	-	-	1.00	-	1.00
	Aquatics Technician	2.00	2.00	-	-	3.00	3.00
	Aquatics Technician - 33 hr	-	-	2.00	-	-	-
	Aquatics Technician - 35 hr	-	-	-	2.00	(2.00)	-
	City Treasurer	0.03	0.03	0.03	0.03	(0.03)	-

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	Code Enforcement Officer I	-	-	-	1.00	(1.00)	-
	Code Enforcement Officer II	8.00	7.00	7.00	7.00	1.00	8.00
	Code Enforcement Officer III	1.00	1.00	1.00	1.00	-	1.00
	Community Resource Center Asst	-	-	-	-	4.00	4.00
	Community Resource Center Asst - 33 hr	3.00	3.00	3.00	3.00	(3.00)	-
	Councilperson	0.24	0.24	0.24	0.33	(0.33)	-
	Custodian	2.00	2.00	2.00	2.00	-	2.00
	Housing Program Manager	2.00	2.00	2.00	2.00	-	2.00
	Housing Programs Analyst	1.00	1.00	1.00	-	-	-
	Housing Specialist I	10.00	7.00	7.00	7.00	-	7.00
	Housing Technician	3.00	3.00	3.00	3.00	-	3.00
	Management Analyst	3.00	3.00	3.00	3.00	-	3.00
	Mayor	0.05	0.05	0.06	0.08	(0.08)	-
	Housing and Neighborhood Services Director	1.00	1.00	1.00	1.00	-	1.00
	Neighborhood Services Division Manager	2.00	2.00	2.00	2.00	(1.00)	1.00
	Office Specialist I	-	-	-	-	1.00	1.00
	Office Specialist II	4.00	3.00	3.00	3.00	-	3.00
	Parks and Recreation Division Manager	-	-	-	-	1.00	1.00
	Program Specialist	1.00	1.00	1.00	2.00	-	2.00
	Recreation Specialist I	1.00	1.00	1.00	-	2.00	2.00
	Recreation Specialist I - 33 hr	-	-	1.00	-	-	-
	Recreation Specialist I - 35 hr	-	-	-	2.00	(2.00)	-
	Recreation Specialist II	-	-	-	-	3.00	3.00
	Recreation Specialist II - 35 hr	4.00	4.00	4.00	4.00	(4.00)	-
	Recreation Supervisor	4.00	4.00	4.00	4.00	-	4.00
	Senior Code Enforcement Officer	1.00	2.00	2.00	2.00	-	2.00
	Senior Management Analyst	1.00	1.00	-	1.00	-	1.00
	Senior Management Analyst - 33 hr	-	-	1.00	-	-	-
	Senior Office Specialist	2.00	3.00	3.00	2.00	(1.00)	1.00
	Supervising Housing Specialist	1.00	1.00	1.00	1.00	-	1.00
	Subtotal	59.32	55.32	56.33	57.44	0.56	58.00
Library							
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Secretary	-	1.00	1.00	1.00	-	1.00
	Community Outreach Coordinator	1.00	1.00	1.00	1.00	-	1.00
	Librarian I	-	-	1.00	2.00	-	2.00
	Librarian II	2.00	1.00	-	-	-	-
	Librarian II - 25 hr	-	1.00	1.00	1.00	-	1.00 PT
	Library Assistant	-	1.00	1.00	1.00	-	1.00
	Library Assistant - 25 hr	2.00	1.00	1.00	1.00	-	1.00 PT
	Library Clerk II	2.00	-	-	-	-	-
	Library Director	1.00	1.00	1.00	1.00	-	1.00
	Library Division Manager	1.00	1.00	1.00	1.00	-	1.00
	Library Technician	5.00	4.00	4.00	4.00	-	4.00
	Library Technician - 25 hr	-	3.00	3.00	3.00	-	3.00 PT
	Library Technology Analyst	1.00	1.00	1.00	1.00	-	1.00
	Literacy Coordinator	1.00	1.00	-	-	-	-
	Literacy Coordinator - 25 hr	-	-	1.00	1.00	-	1.00 PT
	Principal Librarian	3.00	3.00	3.00	3.00	-	3.00
	Senior Librarian	3.00	3.00	3.00	3.00	-	3.00
	Senior Library Assistant	2.00	2.00	2.00	2.00	-	2.00
	Senior Office Specialist	1.00	-	-	-	-	-
	Subtotal	26.00	26.00	26.00	27.00	-	27.00
ENTERPRISE FUNDS							
Water Utilities							
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
	Assistant City Attorney	0.07	0.07	0.07	0.07	-	0.07
	Assistant City Manager	-	-	-	-	0.20	0.20
	Assistant Engineer	1.00	1.00	1.00	1.00	(0.67)	0.33
	Associate Chemist	1.00	1.00	1.00	1.00	-	1.00
	Associate Engineer	-	-	-	-	1.00	1.00
	Chief Plant Operator	4.00	4.00	4.00	4.00	-	4.00
	City Engineer	0.05	0.05	0.05	0.05	-	0.05

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	City Manager	0.20	0.20	0.20	0.20	-	0.20
	City Planner	0.10	0.10	0.10	0.10	-	0.10
	Code Enforcement Officer II	1.00	1.00	1.00	1.00	-	1.00
	Compliance Inspector	0.75	-	-	-	-	-
	Compliance Officer	1.00	1.00	1.00	1.00	-	1.00
	Cross Connection Control Tech	1.00	1.00	1.00	1.00	-	1.00
	Distribution Operator II	1.00	2.00	2.00	2.00	-	2.00
	Distribution Operator III	4.00	4.00	4.00	4.00	-	4.00
	Electrician	3.00	3.00	3.00	3.00	-	3.00
	Engineering Assistant II	1.00	1.00	1.00	1.00	-	1.00
	Environmental Assistant	0.50	0.50	0.50	0.50	(0.50)	-
	Environmental Officer	1.00	1.00	1.00	1.00	-	1.00
	Environmental Specialist I	0.75	3.00	2.00	1.00	-	1.00
	Environmental Specialist II	2.00	2.00	3.00	4.00	-	4.00
	Geographic Information Systems Assistant	-	1.00	1.00	1.00	-	1.00
	Geographic Information Systems Specialist	2.00	1.00	1.00	1.00	-	1.00
	Geographic Information Systems Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Industrial Waste Inspector	1.00	1.00	1.00	1.00	-	1.00
	Instrumentation Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Instrumentation Technician I	2.00	1.00	1.00	1.00	-	1.00
	Instrumentation Technician II	1.00	2.00	2.00	2.00	-	2.00
	Laboratory Analyst	1.00	1.00	1.00	1.00	(1.00)	-
	Laboratory Assistant	1.00	1.00	1.00	1.00	-	1.00
	Laboratory Supervisor	-	-	1.00	1.00	-	1.00
	Laboratory Technician	1.00	1.00	1.00	1.00	1.00	2.00
	Maintenance Worker I	-	-	3.00	3.00	-	3.00
	Maintenance Worker II	1.00	1.00	1.00	1.00	-	1.00
	Management Analyst	2.00	3.00	2.00	1.00	-	1.00
	Mechanic	-	1.00	-	-	-	-
	Mechanical Technologist I	-	-	2.00	2.00	-	2.00
	Mechanical Technologist II	5.00	5.00	4.00	4.00	-	4.00
	Mechanical Technologist III	1.00	1.00	1.00	1.00	-	1.00
	Meter Service Worker I	-	1.00	-	-	-	-
	Meter Service Worker II	5.00	5.00	5.00	6.00	-	6.00
	Meter Service Worker III	5.00	4.00	5.00	4.00	-	4.00
	Meter Shop Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Microbiologist	1.00	1.00	1.00	1.00	-	1.00
	Office Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Principal Water Engineer	-	-	-	-	1.00	1.00
	Public Works Inspector	-	-	-	-	1.00	1.00
	Senior Chemist	1.00	1.00	1.00	1.00	-	1.00
	Senior Civil Engineer	-	-	-	-	2.00	2.00
	Senior Distribution Operator	2.00	2.00	2.00	2.00	-	2.00
	Senior GIS Specialist	1.00	1.00	1.00	1.00	-	1.00
	Senior Management Analyst	1.00	1.00	1.00	2.00	1.00	3.00
	Senior Meter Service Worker	1.00	1.00	1.00	1.00	-	1.00
	Senior Office Specialist	1.00	1.00	1.00	1.00	-	1.00
	Senior Utility Worker	2.00	2.00	2.00	2.00	-	2.00
	Utility Supervisor	2.00	2.00	2.00	2.00	-	2.00
	Utility Worker I	1.00	2.00	1.00	5.00	-	5.00
	Utility Worker II	12.00	10.00	9.00	10.00	-	10.00
	Utility Worker III	15.00	14.00	13.00	11.00	-	11.00
	Utility Worker Trainee	-	-	3.00	-	-	-
	Wastewater Plant Operator I	2.00	1.00	-	-	-	-
	Wastewater Plant Operator II	3.00	2.00	4.00	4.00	-	4.00
	Wastewater Plant Operator III	18.00	20.00	18.00	18.00	-	18.00
	Wastewater Plant Supervisor	1.00	1.00	2.00	2.00	-	2.00
	Water Distribution Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Water Plant Operator II	1.00	-	-	-	-	-
	Water Plant Operator III	9.00	10.00	10.00	10.00	-	10.00
	Water Utilities Director	0.90	1.00	1.00	1.00	-	1.00
	Water Utilities Division Manager	3.00	3.00	3.00	3.00	-	3.00
	Water Wastewater Project Manager	2.00	2.00	2.00	2.00	(2.00)	-
	Subtotal	138.32	140.92	143.92	143.92	3.03	146.95
Harbor & Beaches							

Department	Authorized Position	Adopted FY 2012-13	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	changes	Adopted FY 2016-17
	Accounting Technician	-	-	-	1.00	-	1.00
	Administrative Secretary	-	-	-	1.00	-	1.00
	City Manager	-	-	-	0.10	-	0.10
	City Treasurer	-	-	-	0.03	(0.03)	-
	Councilperson	-	-	-	0.10	(0.10)	-
	Customer Account Representative I	-	-	-	2.00	-	2.00
	Customer Account Representative II	-	-	-	1.00	-	1.00
	Electrician	-	-	-	1.17	-	1.17
	Harbor Manager	-	-	-	1.00	-	1.00
	Maintenance Supervisor	-	-	-	1.00	-	1.00
	Maintenance Worker I	-	-	-	-	-	-
	Maintenance Worker II	-	-	-	6.00	-	6.00
	Maintenance Worker III	-	-	-	3.00	-	3.00
	Mayor	-	-	-	0.02	(0.02)	-
	Subtotal	-	-	-	17.42	(0.15)	17.27
Total City Authorized		922.00	915.00	939.00	952.00	8.00	960.00 *

* 949 Full time positions and 11 part time positions.

APPENDIX

Grant Funded Positions

Department	Business Unit	Description	Authorized Position Name	PCN	Total	
Neighborhood Services	900010101	Housing & Grant Programs	Accounting Technician	AC08NS01	1.00	
			Administrative Secretary	AD13NS03	0.90	
			Housing and Neighborhood Services Director	EX07NS01	0.60	
			Housing Program Manager	MG10NS01	1.00	
				MG10NS03	1.00	
			Housing Specialist I	AD45NS02	1.00	
			Management Analyst	AD67NS01	0.90	
				AD67NS04	0.09	
			Office Assistant	XNS083	1.00	
			Office Specialist II	AD01NS03	1.00	
				AD01NS04	1.00	
			Senior Management Analyst	AD75NS01	0.73	
			817130816212 Senior Transport Grant - 16/17	Program Specialist	RE10NS01	0.50
			921115300237 Community Resource Centers	Community Resource Center Assistant	AD01NS01	0.25
			921465100237	Code Enforcement		AD01NS02
	Code Enforcement Officer II	CS09NS02			0.87	
		CS09NS06			1.00	
		CS09WA02			1.00	
	Seasonal Recreation Leader II	XNS011			1.00	
		XNS012			1.00	
	921634600237	Teen Programs	Seasonal Recreation Leader II	XNS013	1.00	
	921634700237	4 Kids Sake Aftrschl	Seasonal Recreation Leader II	XNS013	1.00	
	923475200283	Hsng Sct8 Vouchers-CDC	Housing Specialist I	AD45NS01	1.00	
				AD45NS03	1.00	
				AD45NS04	1.00	
				AD45NS06	1.00	
				AD45NS07	1.00	
				AD45NS09	1.00	
			Housing Technician	AD08NS03	1.00	
				AD19NS01	1.00	
				AD19NS02	1.00	
			Office Assistant	XNS019	1.00	
				XNS092	1.00	
Supervising Housing Specialist			AD62NS01	1.00		
923477500277			HOME Program Adm	Neighborhood Services Division Manager	MG07NS01	0.05
924459400278			Inclusionary Admin Exp	Neighborhood Services Division Manager	MG07NS01	0.52
927477300284			Hsng Prog Devlpmt-CDC	Neighborhood Services Division Manager	MG07NS01	0.08
930477400288	Mobile Home Rent Control-CDC	Senior Code Enforcement Officer	CS16NS01	0.03		
932477800281	Low & Mod Admin	Neighborhood Services Division Manager	MG07NS01	0.13		
<i>Neighborhood Services Total</i>					30.65	
Police	817140415217	COPS 2015	Police Cadet	XPO020	1.00	
			Police Cadet	XPO021	1.00	
	817144315272	OUSD Resource Offcrrs FY 15-17	Police Officer		PO17P163	1.00
					PO17P165	1.00
					PO17PO56	1.00
					PO17PO92	1.00
	817144615272	VUSD Resource Offcrrs FY 15-17	Police Officer	PO17PO74	1.00	
<i>Police Total</i>					7.00	
Grand Total					37.65	

Department	Authorized Position Name	Total
City Clerk	Professional Assistant	1.00
	<i>City Clerk Total</i>	<u>1.00</u>
City Manager	Consulting Assistant	1.20
	Technical Assistant	1.00
	<i>City Manager Total</i>	<u>2.20</u>
Development Services	Consulting Assistant	5.80
	Intern	1.00
	Office Assistant	1.00
	<i>Development Services Total</i>	<u>7.80</u>
Fire	Beach Lifeguard I	68.00
	Beach Lifeguard II	12.00
	Consulting Assistant	1.00
	Office Assistant	1.00
	Professional Assistant	5.00
	Technical Assistant	3.00
	<i>Fire Total</i>	<u>90.00</u>
Harbor	Maintenance Assistant	1.00
	Office Assistant	2.00
	<i>Harbor Total</i>	<u>3.00</u>
Human Resources	Professional Assistant	1.00
	<i>Human Resources Total</i>	<u>1.00</u>
Library	Library Aide	11.00
	Maintenance Assistant	1.00
	Office Assistant	7.00
	Professional Assistant	6.00
	Technical Assistant	9.00
	<i>Library Total</i>	<u>34.00</u>
Neighborhood Services	Lead Seasonal Lifeguard Pool	8.00
	Maintenance Assistant	1.00
	Office Assistant	5.00
	Seasonal Aquatics Adventure Instructor	13.00
	Seasonal Lifeguard Pool	25.00
	Seasonal Recreation Leader I	3.00
	Seasonal Recreation Leader II	57.00
	Technical Assistant	1.00
<i>Neighborhood Services Total</i>	<u>113.00</u>	
Police	Beach Safety Officer	5.00
	Consulting Assistant	12.00
	Office Assistant	1.00
	Police Cadet	2.00
	Professional Assistant	1.00
	<i>Police Total</i>	<u>21.00</u>
Public Works	Maintenance Assistant	5.00
	Professional Assistant	4.00
	<i>Public Works Total</i>	<u>9.00</u>
Water	Professional Assistant	7.00
	Technical Assistant	1.00
	<i>Water Total</i>	<u>8.00</u>
Grand Total		290.00



The City's budget represents the official financial plan by which City policies and programs are implemented. This budget, upon adoption by the City Council, allocates the resources necessary to provide essential services and includes the revenues to fund those services. The City's budget is prepared by Financial Services under direction of the City Manager.

The Fiscal Year 2016-17 budget was prepared utilizing the Questica Budget operating and capital budget modules. Questica Budget requires several levels of review and approval. Department staff initially inputs the operating, capital and revenue budgets and promotes it to the Managers. The budgets go through Managers, Department Directors, Finance Staff, Finance Director, and City Manager, for review and approval before being presented to City Council for adoption.

The budget cycle kicked off in January and was adopted in June at a Public Hearing. The City Council held a budget workshop on April 27, 2016, where staff provided specific recommendations based on the Council's continued priorities and recommendations from the City Manager for inclusion in the City's FY 2016-17 operating budget. The capital improvements program budget was reviewed at the April 27, 2016 workshop. The budget priorities were incorporated in the proposed FY 2016-17 budgets as approved at the conclusion of the workshop. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvements Program Budgets.

The approved budget is adopted by resolution prior to the beginning of the fiscal year. The final budget document is printed and made available to the public. An electronic version of the budget is posted on the City website.

The Capital Improvements Plan (CIP) Process

The City Manager, Finance Director and Development Services Director review the list of proposed capital improvement projects and funding sources in conjunction with the review of the operating budgets. The final Capital Improvements Plan, produced as a separate document, was presented by the City Manager during the budget workshop in April. The City Council adopts a resolution approving the fiscal year Capital Improvements Plan budget, along with the operating budgets in June.

Level of Control and Changes to Adopted Budget

Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the *fund level*. Council and Administrative policies provide guidelines on budget transfers and the authorization necessary to implement transfers. Generally, there are two types of budget transfers:

Budget Adjustment: This is a transfer which does not change the total appropriated amount within a fund and does not require Council action. Approval is granted at the City Manager level.

The City Manager has the authority to transfer operating budget monies appropriated within the same fund for the same department provided the total amount within a fund has not changed.

The City Manager has the authority to transfer capital project budget monies appropriated within the same fund for the same project provided the total amount for the project has not changed.

Individual budget transfers in excess of \$25,000 are presented to the City Council on a quarterly basis for notification purposes.

Budget Amendment: This is an adjustment to the total appropriated amount within a fund or business unit which was not included in the original budget. These supplemental appropriations are presented to City Council in an agenda report and require the passage by a simple majority of the City Council for approval. Types of modifications can be categorized as follows:

Unanticipated revenue which was not projected in the budget may be appropriated by Council for expenditure in the year received. The City Manager has the authority to appropriate up to \$10,000 for each one-time funding source received from private foundations, community donations or other unanticipated miscellaneous revenue provided the revenue is received in advance.

Prior year reserves or fund balances may be appropriated to fund items not previously included in the adopted budget. Reserves/fund balances exceeding minimum amounts required by administrative policies may be appropriated if it is determined to be in the best interest of the City. Council may also appropriate reserves in case of emergencies or unusual circumstances.

Transfers between funds require approval by the City Council.

Budgetary Basis

The City of Oceanside does not distinguish between Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. The statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) and recognized when due.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations for the fund. All other expenses are reported as non-operating expenses.

Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year. Unexpended capital and grant funds are carried forward from year to year until projects are officially closed.

Cost Allocation

Interdepartmental charges are cost allocations for goods and services provided by one City department to another City department on a cost reimbursement basis. A fair and equitable methodology is determined for identifying and distributing direct and indirect cost from a service provider to the service consumer. In the City's case, the General Fund is the service provider, and the external funds are the service consumer for costs such as City administration, financial services, human resources, legal services, etc. In addition, Internal Service Funds receive revenues from other City departments for charges such as insurance, general services, data processing, communications, fleet rental, etc. Charges are established annually and are based generally upon actual use of the goods or services. Replacement charges to Information Services and the Fleet Replacement Reserve are based upon the anticipated cost of replacement. Replacement charges are allocated annually over the life of the vehicle or equipment. The City Manager has executed Administrative Directives which define the policies and procedures for establishing all cost allocations.



DATES	TASKS	PARTIES INVOLVED
October 8, 2015	Discuss the budget process with Department Directors at Director's Meeting. Provide budget schedule.	City Manager, Asst City Manager, Directors
October 19-23, 2015	Meetings with Internal Service departments to discuss AD's and reserve requirements	Finance Director, Directors, Managers
November 4, 2015	Quarterly Report presented to Council for 1st quarter	City Council, Finance Director
November 5, 2015	Internal Service Department revised AD's finalized and approved	City Manager, Finance Director, Directors, Managers
November 9-13, 2015	TeamBudget Training – Internal Service Funds	All internal service departments
November 9, 2015	Internal Service fund departments able to input department requests for M&O changes that are net zero. New department request for personnel and M&O changes to be prepared	All internal service departments
November 25, 2015	Fiscal Years 2017-21 Financial Forecast Draft completed and presented to City Manager	City Manager, Asst City Manager, Finance Director
December 3, 2015	Internal Service Fund requests due to Finance for personnel changes & M&O changes	All internal service departments
December 17, 2015	Internal Service Fund budgets due	All internal service departments
	Fiscal Years 2017-21 Financial Forecast Issued	City Council, City Manager, Directors
January 12, 2016	Budget Kickoff Meeting	City Manager, Asst City Manager, Directors, Managers, Finance Staff
January 14, 2016	Mid-year CIP adjustments and operating adjustments provided to Finance	All Departments
January 20, 2016	Fiscal Years 2017-21 Financial Forecast	City Council, City Manager, Directors
February 1-5, 2016	TeamBudget Training – Departments - per request	Directors, Managers
February 1, 2016	Rollover Budget for FY 2016-17 available for General Fund (M&O) - General fund departments able to input department requests for M&O changes that are net zero. New department request for personnel and M&O	All Departments
February 2-5, 2016	Meet with Department Directors and Managers for their input on priority CIP projects	Directors, Engineering Division Staff
February 10, 2016	Hold for potential council workshop on priorities	City Council, City Manager, Directors
February 17, 2016	Mid-Year Report (Quarterly Report) presented to Council. To include any recommended adjustments to the FY 2015-16 budget	City Council, Finance Director
February 18, 2016	Last day to promote General fund budget to Finance	All Departments
February 25, 2016	- Last day to promote non-general fund and CIP budgets to Finance - Department goals, accomplishments and performance measures due	Directors, All Departments
Feb 29-Mar 11, 2016	Finance preparation of budget documents and list of departments requests for department meetings	Finance Director
March 14-17, 2016	Individual department meetings to review budget requests	Finance Director
April 7, 2016	Draft operating and CIP budget document to City Manager	Finance Director
April 18, 2016	Harbor & Beaches Advisory Committee Reviews and Recommends the Harbor Capital Budget	Harbor Dept
April 27, 2016	Council Budget workshop	City Council, City Manager, Directors
April 28, 2016	Draft TransNet amendment (if required) to SANDAG staff for review	Engineering Division Staff
May 3, 2016	Planning Commission reviews CIP Program for General Plan Conformity Determination	Development Service Department Staff
May 4, 2016	Third Quarter Quarterly Report presented to Council	City Council, Finance Director
May 19, 2016	Utilities Commission Reviews and Recommends the Water Utilities Capital Budget	Water Utilities Department Staff
May 19, 2016	Parks and Rec Commission Reviews and Recommends the Parks Capital Budget	Engineering Division Staff
June 1, 2016	Conduct public hearing for Budget Adoption	City Council, CDC, Harbor
August 31, 2016	Publish Adopted Budget Book	Finance

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RESOLUTION NO. 16-R0351-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN APPROPRIATION LIMIT FOR THE FISCAL YEAR 2016-17 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, Article XIII-B was added to the Constitution of the State of California through a general election held on November 6, 1979; and

WHEREAS, Proposition 111 approved by the voters in June 1990, and SB 88 (Chapter 60/90) made modifications to Article XIII-B regarding the adjustment factors for inflation and population; and

WHEREAS, the City Council desires to select the factors that are more indicative of local conditions, or are considered more advantageous, as indicated in Exhibit "A"; and

WHEREAS, an annual appropriations limit must be determined for this City, effective for the Fiscal Year 2016-17, beginning July 1, 2016; and

WHEREAS, the appropriations limit must be adhered to in preparing and adopting this City's annual budget; and

WHEREAS, it is necessary for the orderly adoption and administration of this City's annual budget that the appropriations limits be determined and adopted in conjunction with the adoption of the annual budget.

NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit for Fiscal Year 2016-17, as set forth in the attached Exhibit "A" is \$371,329,365 for FY 2016-17.

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SECTION 2. That the appropriation limits shall not be exceeded in the proposed budget nor by any proposed amendment to the budget.

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 1st day of June, 2016, by the following vote:

AYES: WOOD, FELLER, KERN, LOWERY, SANCHEZ
NAYS: NONE
ABSENT: NONE
ABSTAIN: NONE

 , Deputy
MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

CITY CLERK


APPROVED AS TO FORM:

CITY ATTORNEY

EXHIBIT "A"

**CITY OF OCEANSIDE
Schedule of Annual Appropriations and Limitation
For Fiscal Year 2016-2017**

	<u>2016-2017</u>
Cumulative Growth Rate	1.00537%
Appropriations Limit	\$371,329,365
Projected Revenues from Proceeds of Taxes	\$90,946,295
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$280,383,070
Percentage under Appropriation Limitation	75.5%

Article XIII B of the California Constitution, more commonly known as the Annual Appropriation Limitation or "Gann Limit", specifies the amount of allowable revenue the City of Oceanside can appropriate from the proceeds of taxes. The City's Appropriation Limitation is projected to be approximately \$371.3 million or 75.5% below its Gann Limit for the Fiscal Year 2016-2017. In accordance with Proposition 111 and SB 88 (Chapter 60/90) the Appropriation Limitation is calculated utilizing a format based on the percentage of growth in California Per Capita Income and City population.

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RESOLUTION NO. 16-R0352-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2016-17

WHEREAS, an Operating Budget for Fiscal Year 2016-17 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Operating Budget at a workshop held on April 27, 2016, and at a public hearing on June 1, 2016, and conferred with the City Manager and various department heads; and

WHEREAS, the City Council has, after due deliberation and consideration, made such amendments in the Operating Budget as they considered necessary.

NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:

SECTION 1. That the Operating Budget Appropriation Summary, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2016-17, and effective as of July 1, 2016 said appropriations are hereby made.

SECTION 2. That the City Manager and the Director of Financial Services, acting concurrently, are hereby authorized to modify appropriations for continuing programs and projects that have been specifically considered in the budgeted amounts in Exhibit "A." Such appropriations are to be adjusted to actual remaining balances at June 30, 2016 and carried forward to the Fiscal Year 2016-17.

SECTION 3. That the Fiscal Year 2016-17 Operating Budgets on file with the City Manager are hereby approved.

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PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
1st day of June, 2016, by the following vote:

AYES: WOOD, FELLER, KERN, LOWERY, SANCHEZ
NAYS: NONE
ABSENT: NONE
ABSTAIN: NONE

 Deputy
MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

APPROVED AS TO FORM:


CITY CLERK


CITY ATTORNEY

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2016-17

EXHIBIT A

**CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2016-2017**

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
101 GENERAL FUND	\$ 138,179,133	\$ -	\$ -	\$ -	\$ 138,179,133
SPECIAL FUNDS					
102 Investment Clearing	\$ 803,350	\$ -	\$ -	\$ -	\$ 803,350
204 Asset Seizure	\$ 450,000	\$ -	\$ -	\$ -	\$ 450,000
209 Library	\$ 303,800	\$ -	\$ -	\$ -	\$ 303,800
212 TransNet	\$ 2,322,497	\$ 7,490,000	\$ -	\$ -	\$ 9,812,497
213 Gas Tax	\$ 4,671,807	\$ -	\$ -	\$ -	\$ 4,671,807
215 TDA-Transp Devlpmt Act Fd	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000
217 Supplemental Law Enforcement	\$ 513,716	\$ -	\$ -	\$ -	\$ 513,716
218 State Asset Seizure	\$ 200	\$ -	\$ -	\$ -	\$ 200
221 Oside Lighting District	\$ 1,614,400	\$ -	\$ -	\$ -	\$ 1,614,400
222 LLEBG	\$ 58,832	\$ -	\$ -	\$ -	\$ 58,832
237 CDBG	\$ 2,650,703	\$ -	\$ -	\$ -	\$ 2,650,703
241 Sunset Hills	\$ 31,692	\$ -	\$ -	\$ -	\$ 31,692
242 Mission Meadows	\$ 8,904	\$ -	\$ -	\$ -	\$ 8,904
243 Sunburst Homes	\$ 11,101	\$ -	\$ -	\$ -	\$ 11,101
244 Douglas Park	\$ 236,224	\$ -	\$ -	\$ -	\$ 236,224
246 Rancho Hermosa	\$ 28,944	\$ -	\$ -	\$ -	\$ 28,944
247 Santa Fe Mesa	\$ 405,803	\$ -	\$ -	\$ -	\$ 405,803
248 Del Oro Hills	\$ 592,993	\$ -	\$ -	\$ -	\$ 592,993
249 Mar Lado	\$ 82,170	\$ -	\$ -	\$ -	\$ 82,170
250 Guajome Ridge	\$ 68,498	\$ -	\$ -	\$ -	\$ 68,498
251 Peacock Hills	\$ 29,218	\$ -	\$ -	\$ -	\$ 29,218
252 Vista Del Rio	\$ 13,877	\$ -	\$ -	\$ -	\$ 13,877
272 State & Local Grants	\$ 1,013,303	\$ -	\$ -	\$ -	\$ 1,013,303
273 Federal/State Pass Thru	\$ 3,200,000	\$ -	\$ -	\$ -	\$ 3,200,000
274 Federal Grants	\$ 79,924	\$ -	\$ -	\$ -	\$ 79,924
276 Other Grants	\$ 11,700	\$ -	\$ -	\$ -	\$ 11,700
277 HOME Grant	\$ 8,399,701	\$ -	\$ -	\$ -	\$ 8,399,701
278 Inclusionary In Lieu	\$ 5,337,801	\$ -	\$ -	\$ -	\$ 5,337,801
281 CDC SA Low & Mod Housing Fund	\$ -	\$ -	\$ 975,372	\$ -	\$ 975,372
282 CDC Housing Rehab Loan	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
283 CDC Housing Section 8	\$ -	\$ -	\$ 16,411,929	\$ -	\$ 16,411,929
284 CDC Admin/Program Development	\$ -	\$ -	\$ 213,369	\$ -	\$ 213,369
286 CDC Housing Mortgage Rev Bond	\$ -	\$ -	\$ 127,940	\$ -	\$ 127,940
288 Housing Mobile Home Rent Control	\$ 290,824	\$ -	\$ -	\$ -	\$ 290,824
289 CDC Hsng CalHome Prog Fd	\$ -	\$ -	\$ 131,632	\$ -	\$ 131,632
Total Special Funds	\$ 33,321,982	\$ 7,490,000	\$ 18,210,242	\$ -	\$ 59,022,224

EXHIBIT A

**CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2016-2017**

	Council		CDC	Harbor	
	Operating	Capital	Operating	Operating	Total
DEBT SERVICE FUNDS					
402 Ocean Ranch Corp CFD	\$ 1,470,025	\$ -	\$ -	\$ -	\$ 1,470,025
403 Pacific Coast Business Park CFD	\$ 638,499	\$ -	\$ -	\$ -	\$ 638,499
420 City Debt Service	\$ 5,870,396	\$ -	\$ -	\$ -	\$ 5,870,396
455 Morro Hills CFD	\$ 1,771,483	\$ -	\$ -	\$ -	\$ 1,771,483
961 OPFA Debt Service	\$ 2,169,864	\$ -	\$ -	\$ -	\$ 2,169,864
963 Oceanside Lighting Dist-DS	\$ 476,219	\$ -	\$ -	\$ -	\$ 476,219
Total Debt Service Funds	\$ 12,396,486	\$ -	\$ -	\$ -	\$ 12,396,486
CAPITAL PROJECT FUNDS					
501 General Capital Projects	\$ 645,165	\$ 6,225,000	\$ -	\$ -	\$ 6,870,165
503 Public Facility Fees	\$ 58,500	\$ 305,000	\$ -	\$ -	\$ 363,500
508 Traffic Signal DIF	\$ 50,000	\$ 45,000	\$ -	\$ -	\$ 95,000
510 SLRR Major Water Course	\$ 517,350	\$ 350,000	\$ -	\$ -	\$ 867,350
511 SLRR DD-1 Zone 1A	\$ -	\$ -	\$ -	\$ -	\$ -
512 SLRR DD-1 Zone 1B	\$ -	\$ -	\$ -	\$ -	\$ -
513 SLRR DD-1 Zone 1C	\$ -	\$ -	\$ -	\$ -	\$ -
514 SLRR DD-1 Zone 1D	\$ 161,262	\$ -	\$ -	\$ -	\$ 161,262
515 SLRR DD-1 Zone Pilgrim Creek	\$ -	\$ -	\$ -	\$ -	\$ -
520 LACrk Mjr Wtr Course Dist 2	\$ -	\$ 165,000	\$ -	\$ -	\$ 165,000
522 Loma Alta Crk DD2-Zone 2B	\$ -	\$ -	\$ -	\$ -	\$ -
530 BVCrk Mjr Wtr Dist 3	\$ -	\$ -	\$ -	\$ -	\$ -
531 Buena Vista DD3	\$ -	\$ -	\$ -	\$ -	\$ -
540 TMI Triangle DD-4	\$ -	\$ -	\$ -	\$ -	\$ -
550 Center City DD-5	\$ -	\$ -	\$ -	\$ -	\$ -
561 Major Thoroughfare	\$ 446,320	\$ 600,000	\$ -	\$ -	\$ 1,046,320
581 GF Community Facilities CIP	\$ 2,954,408	\$ 560,000	\$ -	\$ -	\$ 3,514,408
596 Municipal Golf Course Improv	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
598 Park Fees	\$ 168,362	\$ 2,050	\$ -	\$ -	\$ 170,412
Total Capital Projects Funds	\$ 5,002,367	\$ 8,252,050	\$ -	\$ -	\$ 13,254,417
ENTERPRISE FUNDS					
710 Ad-Hoc Capital Projects		\$ 4,550,000	\$ -	\$ -	\$ 4,550,000
711 Water Operating	\$ 52,828,001	\$ -	\$ -	\$ -	\$ 52,828,001
712 Water F/A Replacement	\$ 1,582,813	\$ 19,471,000	\$ -	\$ -	\$ 21,053,813
715 Water Connection Fees	\$ 1,800,000	\$ 9,550,000	\$ -	\$ -	\$ 11,350,000
717 Water Debt Service	\$ 2,205,813	\$ -	\$ -	\$ -	\$ 2,205,813
721 Sewer Operating	\$ 23,474,107	\$ -	\$ -	\$ -	\$ 23,474,107
722 Sewer F/A Replacement	\$ 1,582,313	\$ 18,550,000	\$ -	\$ -	\$ 20,132,313
726 Sewer Expansion/Improvement	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
727 Sewer Debt Service	\$ 4,437,810	\$ -	\$ -	\$ -	\$ 4,437,810
731 Solid Waste Disposal	\$ 25,580,138	\$ 400,000	\$ -	\$ -	\$ 25,980,138
741 Airport	\$ 91,787	\$ -	\$ -	\$ -	\$ 91,787
742 Airport Debt Service	\$ 161,234	\$ -	\$ -	\$ -	\$ 161,234
751 Harbor	\$ -	\$ -	\$ -	\$ 7,023,848	\$ 7,023,848
Total Enterprise Funds	\$ 113,744,016	\$ 52,821,000	\$ -	\$ 7,023,848	\$ 173,588,864
INTERNAL SERVICE FUNDS					
814 Risk Management	\$ 3,607,349	\$ -	\$ -	\$ -	\$ 3,607,349

EXHIBIT A

**CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2016-2017**

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
817 Employee Benefits	\$ 35,003,957	\$ -	\$ -	\$ -	\$ 35,003,957
818 Workers Compensation	\$ 3,548,868	\$ -	\$ -	\$ -	\$ 3,548,868
831 Fleet Management	\$ 7,042,080	\$ -	\$ -	\$ -	\$ 7,042,080
841 Information Services	\$ 5,763,927	\$ -	\$ -	\$ -	\$ 5,763,927
851 City Building Services	\$ 4,143,131	\$ -	\$ -	\$ -	\$ 4,143,131
871 General Services Fd	\$ 393,049	\$ -	\$ -	\$ -	\$ 393,049
Total Internal Services Funds	\$ 59,502,361	\$ -	\$ -	\$ -	\$ 59,502,361
GRAND TOTAL	\$ 362,146,345	\$ 68,563,050	\$ 18,210,242	\$ 7,023,848	\$ 455,943,485

**TEN-YEAR HISTORY
FISCAL YEARS 2007 TO 2017**

Fiscal Year	Price Adjustment		Population Adjustment		Total Adjustment	Appropriations Limit
2007-08	1.0442	x	1.0122*	=	1.0569	\$276,142,621
2008-09	1.0429	x	1.0116*	=	1.0550	\$291,330,859
2009-10	1.0062	x	1.0088	=	1.0151	\$295,735,978
2010-11	0.9746	x	1.0151	=	0.9893	\$292,576,471
2011-12	1.0251	x	1.0056	=	1.0308	\$301,599,693
2012-13	1.0377	x	1.0082	=	1.0462	\$316,679,678
2013-14	1.0512	x	1.0050	=	1.0565	\$333,350,275
2014-15	0.9977	x	1.0094	=	1.0071	\$336,683,778
2015-16	1.0382	X	1.0052	=	1.0436	\$351,368,641
2016-17	1.0537	X	1.0059	=	1.0599	\$371,329,365

Article XIII B of the California Constitution, more commonly known as the Annual Appropriation Limit or “Gann Limit” specifies the amount of allowable revenue the City of Oceanside can appropriate from the proceeds of taxes. In accordance with Proposition 111 and SB 88 (Chapter 60/90), the Appropriation Limit is calculated utilizing a formula based on the percentage of growth in California per Capital Income and the City population. The governing body of each local jurisdiction in California is required to establish a tax appropriations limit on or before June 30 of each year for the following fiscal year.

*City used San Diego County population adjustment; other years based on Department of Finance.

Note: Year-by-year appropriation limit calculated with extended decimals in “total adjustment”.

APPENDIX

Sample Property Tax

Where Does My Property Tax Go?

In accordance with State law, property is assessed at actual full cash value, and the maximum property tax is one percent of the assessed value. The sample tax bill shows the value of this property is \$252,993 (*net taxable value). Therefore the property tax is \$2,529.93 (** 1% tax on net value).

The City of Oceanside receives \$0.196 of every property tax dollar collected. In this example, the City would receive \$496.88. The remaining property taxes are allocated to the Oceanside Unified School District, State of California (Educational Revenue Augmentation Fund), County of San Diego, Mira Costa Community College, and numerous other smaller agencies.

1

2

AGENCY	RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	2529.93
VOTER APPROVED BOND:		
SAN DIEGO COUNTY	NET 0.00680	17.20
UNIFIED SCHOOL	NET 0.09575	242.24
COMMUNITY COLLEGE	NET 0.01786	45.18
METRO WATER DISTRICT	NET 0.00610	15.43
COUNTY WTR AUTHORITY	NET 0.00075	1.70
TOTAL ON NET VALUE	1.12726	2851.68

2

TO PAY 2nd INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT
WRITE YOUR PARCEL NO. ON YOUR CHECK
PLEASE SEPARATE AND INCLUDE BOTH STUBS IF PAYING BOTH INSTALLMENTS

SECURED PROPERTY TAX For Fiscal Year 07/01/11 - 06/30/12

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	DUE DATE	DELINQUENT AFTER	TO PAY BOTH INSTALLMENTS BY DEC. 10
123-456-78-90	59088	ZRC5	02-01-12	04-10-12	2879.94

ST23

JOAN Q. PUBLIC
12345 ANYWHERE STREET
SAN DIEGO, CA 92101

AMOUNT DUE FEB. 1, 2012
\$ 1439.97

LATE PAYMENT AFTER APRIL 10, 2012
\$ 1583.97

0100000466512345678901000004665123456789005

1

TO PAY 1st INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT
WRITE YOUR PARCEL NO. ON YOUR CHECK
PLEASE SEPARATE AND INCLUDE BOTH STUBS IF PAYING BOTH INSTALLMENTS

SECURED PROPERTY TAX For Fiscal Year 07/01/11 - 06/30/12

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	DUE DATE	DELINQUENT AFTER	TO PAY BOTH INSTALLMENTS BY DEC. 10
123-456-78-90	59088	ZRC5	11-01-11	12-10-11	2879.94

ST23

JOAN Q. PUBLIC
12345 ANYWHERE STREET
SAN DIEGO, CA 92101

AMOUNT DUE NOV. 1, 2011
\$ 1439.97

LATE PAYMENT AFTER DEC. 10, 2011
\$ 1583.97

0100000466512345678901000004665123456789005

The revenues for the City of Oceanside come from a wide variety of sources, many of which are restricted in their use. Revenues that are of “general” nature, i.e. those that can be used for the general operations of the City, are maintained in the General Fund.

GENERAL FUND REVENUES

General Fund revenues are of particular interest as they fund basic City services. Table 1 summarizes the major General Fund revenues for the next year along with the percentage change from the prior fiscal year.

General Fund Budgeted Revenues (in millions)	FY 2015-16	FY 2016-17	% change
Property Taxes	\$ 52.30	\$ 54.57	4.35%
Sales & Use Taxes	21.69	21.88	0.88%
All Other Taxes	3.85	3.86	0.13%
Ambulance Billing	3.49	3.88	11.06%
Charges for Service	3.30	4.56	38.22%
Fines and Forfeitures	3.68	3.60	-2.17%
Intergovernmental	7.55	7.48	-0.85%
License & Permits	7.92	8.86	11.86%
Other Revenues	5.74	5.72	-0.36%
Transfers In	12.72	13.40	5.30%
Transient Occupancy Tax	4.95	6.06	22.42%
Use of Money & Property	4.62	4.91	6.25%
Grand Total	\$ 131.81	\$ 138.77	5.28%

Table 1

Taxes constitute 62% of General Fund revenues, and are proposed to increase approximately 4.32% in FY 2016-17, primarily due to increases in property taxes and hotel taxes (TOT). Table 2 reflects the tax component of the General Fund revenues.

Tax Breakdown	FY 2016-17	% of All GF Taxes
Property Tax	\$54,574,732	63.19%
Sales & Use Tax	21,880,150	25.33%
Transient Occupancy Tax	6,060,000	7.02%
Business License Tax	2,625,000	3.04%
Card Room Tax	1,230,000	1.42%
Total Taxes	\$86,369,882	100.00%

Table 2

Revenue Components

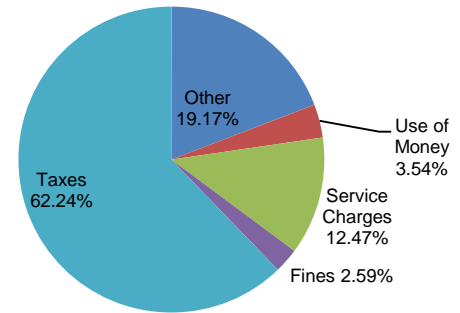


Chart 1

Property Taxes – are the City’s largest revenue source representing 39% of the total General Fund revenue. They are derived from a portion of the 1% property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1% of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2% per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax, resulting in a property tax revenue increase to Oceanside of approximately \$7.5 million. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 4.35% from last year’s budget, which is attributed to an increase in current secured and unsecured tax projections, along with an increase in property transfer taxes based on historical trending. These projections were prepared with assistance from our property tax consultants who monitor all of Oceanside’s assessed valuations.

Property Tax Use Category

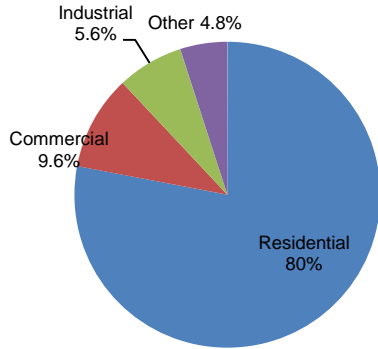


Chart 2

Chart 2 portrays the use categories from which property taxes are derived. Residential is the largest component and is most affected by the 2.0% CPI upward adjustment allowed under Proposition 13.

Sales & Use Taxes – are the City’s second largest revenue source representing 15.77% of the total General Fund revenue. The State Board of Equalization (SBOE) collects sales tax receipts from the sale of tangible personal property. The sales tax rate in Oceanside is 8%. In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1% of the total based on sales within its jurisdiction, although as a result of Proposition 57, 0.25% was diverted to the State with an equivalent amount remitted to the City in the form of a property tax reimbursement (this transaction is commonly known as the “Triple Flip”). In Spring 2016 the State’s Economic Recovery Bonds were paid off thus, the City will no longer receive the property tax reimbursement, but will regain the one-quarter-cent sales tax that was diverted to the State. (This shift is different from the “property tax in-lieu of motor vehicle license fee” which is a permanent shift of revenues.) Another component of the sales tax revenues received by the City is the safety sales tax, also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes. Of the remaining 6.75% collected by SBOE, 0.25% is allocated to the San Diego County Transportation District, and 0.5% is allocated to the San Diego Improvement Program (TransNet) which was approved by San Diego County voters in 1987 and renewed in 2008 for an additional 40-year term. The remaining 6% is retained by the State. Chart 3

illustrates the breakdown of the 8% sales tax rate in Oceanside.

8% Sales Tax Rate Breakdown

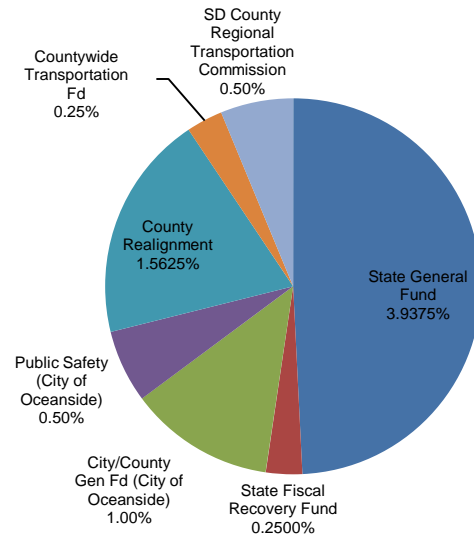


Chart 3

The revenue projection for FY 2016-17 reflects an increase of 0.88% compared to last fiscal year. The most significant impact to this increase was a rise in the countywide “use tax” allocation pools resulting from a shift to online shopping where a larger portion of merchandise is shipped from out of state.

Chart 4 identifies the composition of Oceanside’s sales categories for calendar year 2015.

Sales Tax Revenue Categories

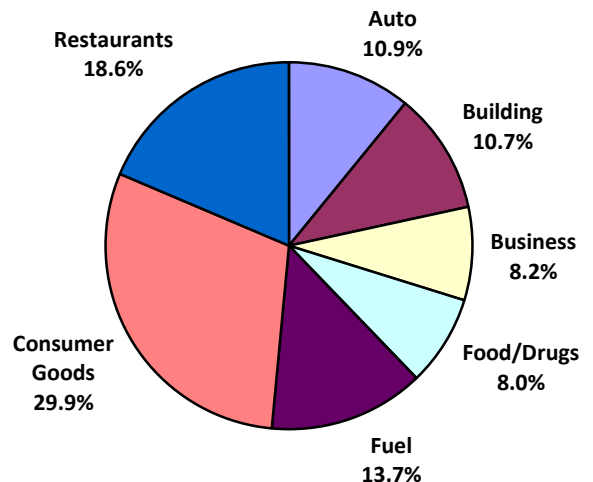


Chart 4

All Other Taxes – this category includes card room and business license taxes. The City Council adopted an ordinance that establishes the card room tax as 6% on gross revenues for the Ocean's 11 card room. Based on this business' historical trend, revenue is expected to decrease 5.38%. Business license taxes are set at \$0.50 per thousand of gross receipts. This tax revenue dropped during the recession and with the FY 2016-17 budget is expected to be back to pre-recession levels.

Ambulance Billing – this revenue is received for providing emergency medical services to the public. The fees are increased annually in July by a Consumer Price Index (CPI) factor. Between an increase in the number of responses, the CPI factor, and recent Federal reimbursements the City expects a 11.06% increase in FY 2016-17.

Charges for Services – this category includes charges for services such as development-related activities, inspections and recreation classes. Due to anticipated development there is a significant increase in Development Services revenue that is directly tied to staffing expenses.

Fines & Forfeitures – the majority of fines consist of motor vehicle, traffic fines, parking violation fines and towing fines. Tow fines were previously reflected in Fund 260, but that program is now part of the General Fund. Fines/Forfeitures are proposed to decrease 2.3% due to a decrease in motor vehicle citation issuance and collection.

Intergovernmental – the homeowner exemption tax remains the same as last fiscal year, and the City is expecting just over \$283,000 in various public safety grants (Drug Enforcement Administration, Peace Officer Standards & Training, and other federal grants). This category also includes general administrative overhead charges based on cost allocation from the City's enterprise and other funds.

Licenses & Permits – this category includes licenses and permits for building, special events and right of ways as well as parking meter and lot revenue and franchise fees. The building permit activity is expected to increase with several projects being pursued. The parking lot revenue is expected to increase as more development in the downtown area removes free parking lots. Franchise fees are a form of "rent" for use of public streets and roadways. The City of Oceanside collects franchise taxes from businesses that have a franchise to operate in Oceanside, including: San Diego Gas & Electric, Southern California Gas Company, Cox Communications, AT&T and Kinder Morgan. Each company is assessed between 2% and 5% of gross receipts. Revenues from these taxes are expected to increase by 1.76% compared to last fiscal year.

Others and Transfers – includes harbor police, maintenance, administration and lifeguard services from the harbor fund; transfer from the Solid Waste fund for the Waste Management collector fee, street sweeping and solid waste city services. This category also includes internal service charges comprised of cost recovery of utility billing services from enterprise funds, capital project management services from capital funds, and housing grant program services from grant funds.

Transient Occupancy Taxes – is known as the hotel bed tax or by the acronym "TOT". The City of Oceanside imposes a 10% tax on the rent of all transient lodging facilities in the City. The full impact of additional rooms and room rent increases have been included in FY 2016-17 projections resulting in an approximate \$1,110,000 TOT increase.

Use of Money & Property – rentals and leases collected on city-owned property constitute the largest portion of this revenue category, and are expected to increase by 6.25% from the previous fiscal year.

Fiscal Year	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Net operating revenues (rounded to nearest thousand)	114,035	129,684	127,719	136,405	131,808	138,775
Consumer price index (base year 1982-84 ¹)	255.00	258.12	263.47	266.19	269.44	269.44
Net operating revenues in constant dollars (rounded to nearest thousand)	44,719	50,242	48,477	51,243	48,920	51,506
Population ²	167,943	168,505	169,350	171,183	171,682	175,948
Net operating revenues per capita in constant dollars	266.28	298.16	286.25	299.35	284.95	292.73
Percentage change from prior year	-2.56%	11.97%	-3.99%	4.57%	-4.81%	2.73%

¹ Consumer Price Index for All Urban Consumers (CPI-U), 2nd half semi-annual average for San Diego, CA; US Department of Labor; FY 2015-16 and FY 2016-17 references annual average 2015 for San Diego, CA;
² Department of Finance

Description: Examining per capita revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it is expected that revenues and the need for services would increase proportionately and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the City may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

Analysis: Chart 1 illustrates the General Fund Revenues Per Capita based on the net operating revenues per capita in constant dollars for the past five years, along with estimates for the current fiscal year. Revenues Per Capita increased by 11.97% in FY 2012-13. The general increase was a result of the recovering national and state economy. FY 2013-14 reflects a decrease of 3.99%. The high percentage of increase in FY 2012-13 and decrease in FY 2013-14 is a result of the one-time revenue of \$4.5m in FY 2012-13 for the Laguna Vista sale.

As revenues and population remained consistent, the inflation index eroded the ability for operating revenue to keep pace with cost of services. The FY 2016-17 budget shows an increase of 2.73%. As property and sales taxes increase, along with TOT and other taxes, an increase in businesses and gross receipts is expected.

External economic conditions such as inflation, employment, economic wealth, interest rates and business activity are, by and large, beyond the control of local governments. While the City can usually only react to them, anticipation and preparation are the best means of adjusting to change in external economic conditions.

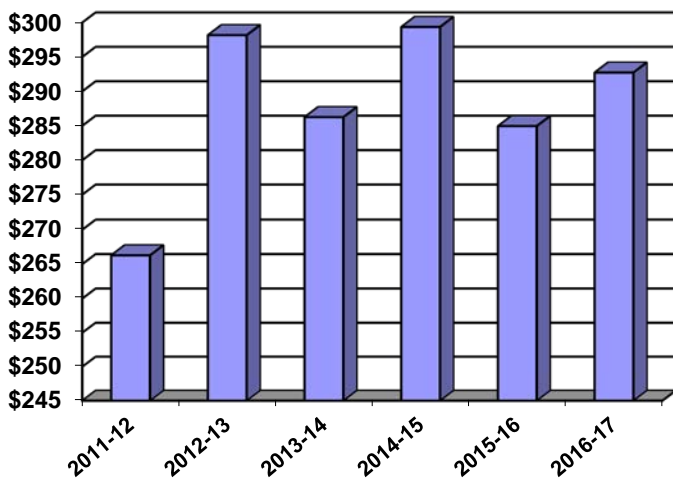


Chart 1

Property taxes have averaged around 39% of the total General Fund revenues for the past five years and are typically a stable revenue source. In January 2008, the San Diego County Assessor enacted Prop 8 reductions and property values were "rolled back" to 2003 levels. However, we are now seeing increases in assessed property values.

Sales taxes have averaged around 16% of the total General Fund revenues for the past five years. These are considered elastic revenues due to their high responsiveness to changes in the economic base and inflation. Sales tax revenues tend to increase during good economic periods with the increase in retail business and declines during poor times, even though the tax rate remains the same.

Other taxes include card rooms, business licenses, franchise fees, and hotel tax (TOT), which have collectively averaged around 9.5% for the past five years. These revenues have remained relatively stable during turbulent economic times.

User fees/charges including licenses, permits, and other charges for services have been extremely volatile and impacted by general economic conditions.

Changes in these fees or rates require City Council approval in order to obtain full cost recovery.

All other revenues are comprised of intergovernmental revenues, interest and rentals, fines and forfeitures, inter-fund transfers and use of reserves. These revenues averaged 17% of the total General Fund revenue.

Recommendations: As previously stated, the City can usually only react to external economic conditions. However, there are some preparatory measures that can be taken to adjust to these changes such as revising revenue collection procedures, instituting or increasing service charges for full cost recovery, establishing special assessment districts, investing a greater proportion of idle cash, securing special-purpose or grant funding from public or private agencies, reducing expenses, evaluating service levels, evaluating programs that are subsidized by the General Fund that could be a pay-for-use program, establishing a more diverse and stable revenue system, and establishing long-term financial sustainability policies. The City has implemented many of these policies and revenue continues to show encouraging signs of growth after the dark days of the recession.

Fiscal Year	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Net operating expenditure (rounded to nearest thousand)	110,883	118,073	123,593	130,180	131,105	138,179
Consumer price index (base year 1982-84 ¹)	255.00	258.12	263.47	266.19	269.44	269.44
Net operating expenditure in constant dollars (rounded to nearest thousand)	43,483	45,743	46,911	48,904	48,659	51,285
Population ²	167,943	168,505	169,350	171,183	171,682	175,948
Net operating expenditures per capita in constant dollars	258.92	271.47	277.00	285.69	283.43	291.48
Percentage change from prior year	-5.14%	4.85%	2.04%	3.13%	-0.79%	2.84%

¹ Consumer Price Index for All Urban Consumers (CPI-U), 2nd half semi-annual average for San Diego, CA; US Department of Labor; FY 2015-16 and FY 2016-17 references annual average 2015 for San Diego, CA;

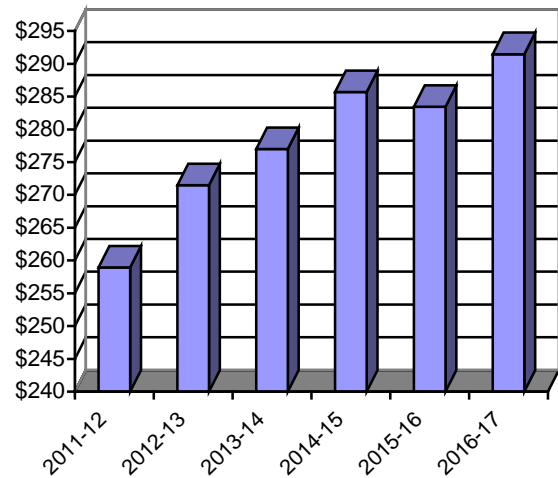
² Department of Finance

Description: Expenditures are a rough measure of a local government’s service output. Generally, the more the City spends in constant dollars, the more services it is providing. (This formula does not take into account how effective the services are or how efficiently they are delivered.) Changes in per capita expenditures reflect changes in expenditures relative to changes in population size and rate of inflation. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community’s ability to pay, especially if spending is increasing faster than the residents’ collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity – that is, the City is spending more real dollars to support the same level of service.

Analysis: The chart illustrates the General Fund Expenditures Per Capita based on the net operating expenditures per capita in constant dollars for the past five years, along with estimates for the current fiscal year. In October 2009, the City Council implemented a budget reduction plan to address an

approximate \$10 million revenue shortfall. FY 2011-12 reflects the cumulative impact of the budget reduction plan, coupled with the significant adjustment of population based on the 2010 Federal Census. FY 2016-17 reflects an approximate 25% increase from FY 2011-12 with growing pension expense a big contributing factor.

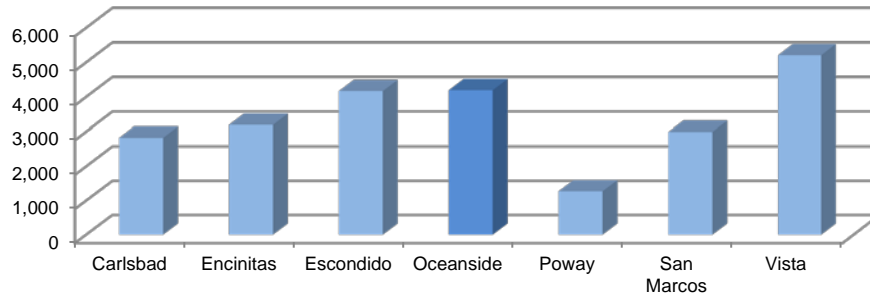
General Fund Expenditures Per Capita



<u>Fund Balance (in millions)</u>	<u>Actual 6/30/14</u>	<u>Actual 6/30/15</u>	<u>Estimate* 6/30/16</u>
NONSPENDABLE			
Inventory	\$ 13,876	\$ 16,540	\$ 16,540
Prepaid Items	49,442	28,294	28,294
Advances to Other Funds	10,292,314	10,292,314	1,374,017
Property/Land	800,000	700,000	700,000
Total Nonspendable	\$ 11,155,632	\$ 11,037,148	\$ 2,118,851
COMMITTED			
Healthy City Fund	\$ 15,500,000	\$ 15,600,000	\$ 16,600,000
Encumbrances	-	-	-
Telecom Tech Grant	499,766	246,546	121,431
Post Employment Leave Fund	1,526,492	1,313,820	2,794,948
Total Committed	\$ 17,526,258	\$ 17,160,366	\$ 19,516,379
ASSIGNED			
Continuing Appropriations	\$ 806,400	\$ 2,249,355	\$ 1,484,624
Infrastructure Reserve	2,557,868	5,141,868	5,141,868
Economic Stabilization	3,705,373	3,705,373	4,146,000
Parks & Recreation	250,590	134,869	107,038
CAD	1,336,629	511,913	511,913
Center City Golf	30,037	-	-
Beach Sand Replenishment	-	600,000	600,000
El Corazon Pool Study	-	1,200,000	1,200,000
General Plan	-	-	398,004
Pier Maintenance	-	-	500,000
RCS	-	-	500,000
Mission Cove	650,000	-	-
Agri Tourism	-	-	100,000
Community Service Gaps	243,000	-	-
Land Sale Agreement	-	1,543,111	1,543,111
Long Term-Planning	1,180,000	1,180,000	1,180,000
Capital Vehicles & Equipment	135,000	-	-
CIP In Lieu Underground	388,567	388,567	388,567
Coca Cola Receipts	65,496	65,496	65,496
Next Year Budget	1,335,418	816,330	749,510
Employee Wages	1,600,000	285,135	-
PERS Supplemental Reserve	1,000,000	1,000,000	1,285,135
VANC	390,703	13,635	-
Other Purpose	4,730	-	-
Total Assigned	\$ 15,679,811	\$ 18,835,652	\$ 19,901,266
UNASSIGNED			
Unassigned	\$ 8,365,735	\$ 11,920,099	\$ 8,498,472
Total Unassigned	\$ 8,365,735	\$ 11,920,099	\$ 8,498,472
GRAND TOTAL	\$ 52,727,436	\$ 58,953,265	\$ 50,034,968

*Unassigned at 6/30/16 are preliminary estimates as of June 30, 2016.

Residents per square mile



CITY	2016	Square miles	Residents per square mile
Carlsbad	112,930	40	2,823
Encinitas	61,928	19.4	3,192
Escondido	150,760	36.2	4,165
Oceanside	175,948	42	4,189
Poway	50,103	39.4	1,272
San Marcos	93,295	31.19	2,991
Vista	98,896	19	5,205

Due to the size of the city, a lot of unique neighborhoods with specific demographics exist. The topography is a series of hills and valleys running to the ocean. As the city was established in 1888, many of the neighborhoods were not in large master planned communities, but are an assortment of small housing developments, built at different times and taking advantage of a specific location or supply of land, each with different price points. This has created the unique identity and community characteristic of the neighborhoods. Oceanside's growth rate is slowing as the land supply is shrinking. Oceanside qualifies as a "boomburg" due to the rapid growth of the city over the last 20 years. From 1990 to 2000 the city grew by 25 percent. From 2000 to 2010 the population growth slowed down at 4.4 percent, an increase of approximately 31 percent from the year 1990 to 2010. The 2016 population is 175,948.

Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally, Oceanside is part of the Coastal Rail Trail system, with over 9 miles of bike trails that adds to the overall quality of life of the city. Oceanside is also home to 3.5 miles of wide, sandy beaches, a 1,962 foot municipal fishing pier, and a 1,000 slip harbor with unique restaurants and shops. The cultural activities that Oceanside has to offer are also of importance. Attractions include the California Surf Museum, the Oceanside Museum of Art and Artist Alley. The Mission San Luis Rey continues to be a staple within the Oceanside community and attracts a multitude of visitors. Oceanside's location provides convenient access to a number of outstanding colleges and

universities such as California State Universities at San Marcos and San Diego. Oceanside is also home to two of the three Mira Costa Community College campuses and is the site of the original campus and administrative center.

Oceanside is a thriving community that provides all the conveniences of a modern city but maintains the unique beach culture and has become a "foodie" destination with many breweries, and high-end restaurants investing in the city. Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a distinctive combination of outstanding location and well-priced available land with the amenities of a large city but in a beach community. California's main highway, Interstate 5, runs through Oceanside, as does Highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. Oceanside's transit center is a major transit hub for North County San Diego, which includes Breeze and various commuter buses as well as Amtrak, Coaster, Metrolink and Sprinter train service.

Based on the total population for 2016 at 175,948 and the 2015 sales tax revenue of \$19.44 million, each individual citizen in Oceanside contributes \$110 in annual sales tax revenue. On a local level, Oceanside has experienced a modest gain in the economy. Oceanside's downtown activity continues to develop with additional structured parking, high-end for-rent residential properties, a 4-star resort hotel and retail developments that increase day and evening population helping to fill the 40,000 sq. ft. of retail space being added. As these projects progress and are completed, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

* Source: Department of Finance

SUMMARY OF TOTAL ASSESSED VALUE BY CITY

CITY	FY 2015-16	FY 2016-17	% CHANGE
Carlsbad	28,284,471,410	30,401,295,396	7.48%
Chula Vista	25,302,884,613	26,753,998,423	5.73%
Coronado	7,819,258,967	8,214,559,129	5.06%
Del Mar	3,180,056,439	3,399,480,463	6.90%
El Cajon	8,304,931,378	8,738,410,871	5.22%
Encinitas	14,104,886,102	14,890,460,408	5.57%
Escondido	13,850,295,577	14,585,242,961	5.31%
Imperial Beach	1,698,929,183	1,843,591,683	8.51%
La Mesa	6,295,316,586	6,721,005,725	6.76%
Lemon Grove	1,868,704,005	1,977,336,890	5.81%
National City	3,583,975,904	3,752,173,033	4.69%
Oceanside	20,112,397,469	21,342,303,928	6.12%
Poway	9,679,971,510	10,036,863,651	3.69%
San Diego	218,445,513,986	230,992,364,433	5.74%
San Marcos	11,140,456,884	11,744,940,434	5.43%
Santee	5,226,417,346	5,455,017,934	4.37%
Solana Beach	4,257,575,864	4,485,853,170	5.36%
Vista	9,925,103,539	10,544,702,919	5.89%

Source: County of San Diego Assessor's Office, June 2016

Per Capita Sales

- Oceanside**
Count: 5,108

- Carlsbad**
Count: 4,959

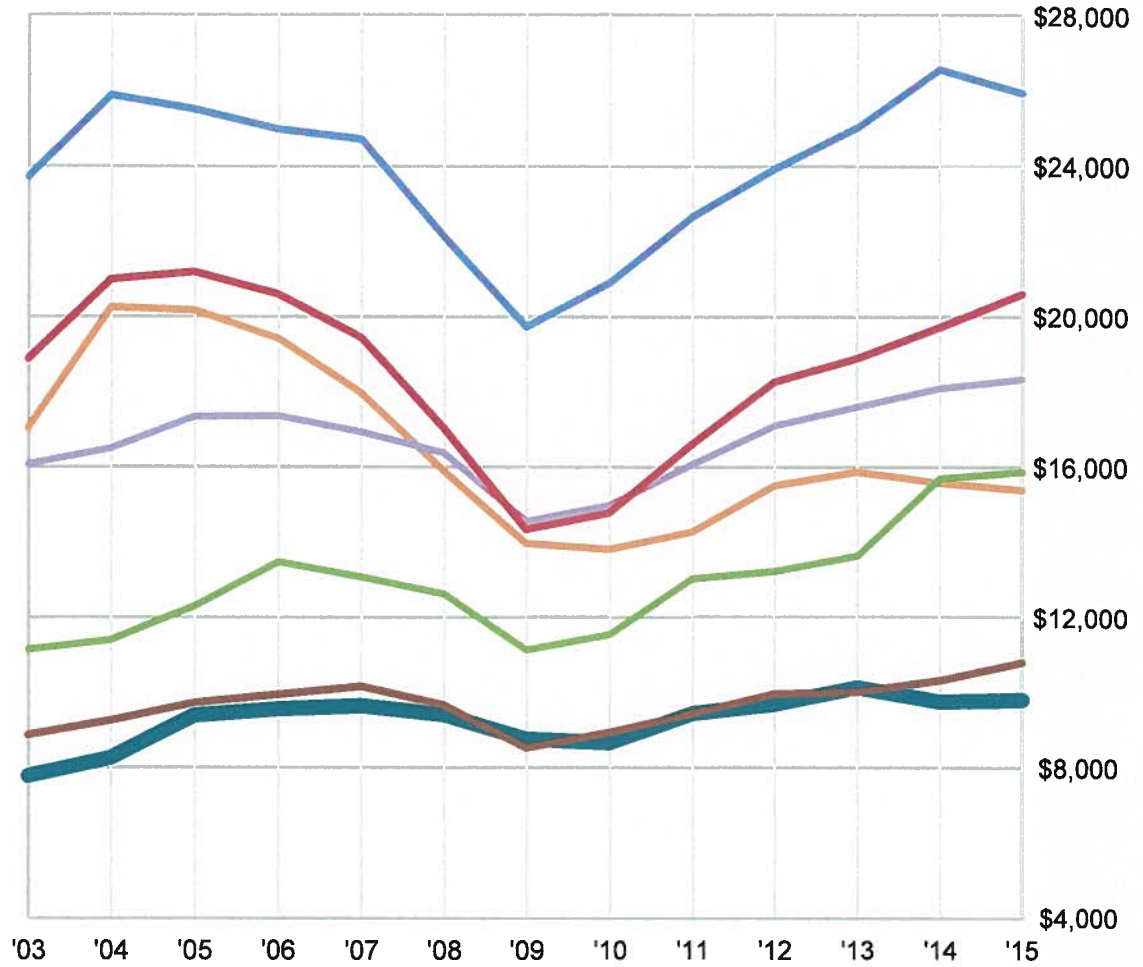
- San Marcos**
Count: 2,776

- Vista**
Count: 3,084

- Encinitas**
Count: 3,384

- Escondido**
Count: 4,674

- San Clemente**
Count: 2,712



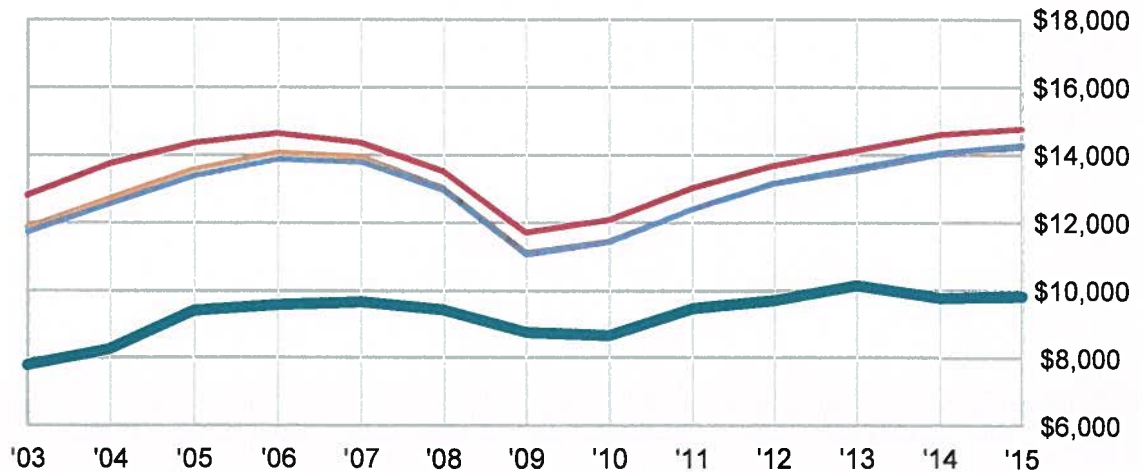
Per Capita Sales

- Oceanside**

- San Diego County**

- Southern California**

- California**



Periods shown reflect the period in which the sales occurred - Point of Sale

Bond Name and Use of Funds	Outstanding	Principal	Outstanding	2016/17	Source of Funds	Retirement Year
	Principal July 1, 2016	Retired	Principal June 30, 2017	Principal Debt Service Payment		
GENERAL DEBT OBLIGATIONS						
2008 HUD 108 Loan Series 2008-A - Fire Station #7	\$ 2,675,000	\$ 825,000	\$ 2,529,000	\$ 146,000	CDBG	2028
2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities	\$ 5,035,000	\$ 2,690,000	\$ 4,415,000	\$ 620,000	General Fund	2022
2011 Lease-Purchase Agreement Oshkosh Capital - fire pumper and fire aerial ladder truck	\$ 258,880	\$ 1,365,880	\$ 131,947	\$ 126,933	General Fund	2018
2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project	\$ 7,264,360	\$ 4,862,533	\$ 6,042,952	\$ 1,221,408	General Fund; Water Fund; SLRR Major Water Course	2023
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$ 3,820,772	\$ 910,255	\$ 3,462,105	\$ 358,667	Lighting Fund	2025
2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$ 32,020,000	\$ -	\$ 29,435,000	\$ 2,585,000	All City Funds	2025
2015 Oceanside Public Financing Authority Lease Revenue Bonds - Refund 2005 Refunding COPs for Oceanside Civic Center Project	\$ 8,335,000	\$ -	\$ 6,335,000	\$ 2,000,000	General Fund	2019
ENTERPRISE DEBT OBLIGATIONS						
2013 Oceanside Water Revenue Refunding Bonds - Refunded 98 Water Revenue Bonds and 2003 Water System COPs, and provided funds for various water capital projects	\$ 16,215,000	\$ 3,275,000	\$ 14,790,000	\$ 1,425,000	Water Fund	2033
2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$ 26,559,573	\$ 22,213,419	\$ 24,112,051	\$ 2,447,522	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPs for various Wastewater capital projects	\$ 10,360,000	\$ 4,775,000	\$ 9,285,000	\$ 1,075,000	Sewer Fund	2028
2004 Department of Transportation Aeronautics Program Loan - Airport loan for hangers	\$ 213,444	\$ 636,556	\$ 136,000	\$ 77,444	Airport Fund	2018
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement	\$ 1,443,500	\$ -	\$ 1,443,500	\$ -	Airport Fund	2043
2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept of Boating and Waterways Loans	\$ 1,225,000	\$ 740,000	\$ 915,000	\$ 310,000	Harbor Fund	2023
SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS						
2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds	\$ 10,715,000	\$ 460,000	\$ 10,400,000	\$ 315,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds	\$ 11,655,000	\$ 100,000	\$ 11,430,000	\$ 225,000	Special Assessment	2034
2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds	\$ 5,475,000	\$ 1,235,000	\$ 5,240,000	\$ 235,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds	\$ 9,460,000	\$ 1,425,000	\$ 9,100,000	\$ 360,000	Special Assessment	2034

Bond Name and Use of Funds	Outstanding Principal July 1, 2016	Principal Retired	Outstanding Principal June 30, 2017	2016/17		Retirement Year
				Principal Debt Service Payment	Source of Funds	
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds	\$ 6,275,000	\$ 750,000	\$ 6,020,000	\$ 255,000	Special Assessment	2033
2008 Community Facilities District - 2006-1 Pacific Coast Business Park	\$ 8,745,000	\$ 135,000	\$ 8,675,000	\$ 70,000	Special Assessment	2038

SUBJECT:
Financial Policies

POLICY NUMBER 200-13
ADOPTED 6-6-12

It is the policy of the City Council of the City of Oceanside to establish a comprehensive set of financial policies for the City that will serve as a guideline for operational and strategic decision-making related to financial matters. The goal is to maintain the City's financial stability in order to sustain and enhance a sound fiscal condition.

Operating Budget Policies

Preparation of the City's operating budget (which includes the General Fund, Special Funds, Capital Project Funds, Debt Service Funds, Enterprise Funds, and Internal Service Funds) is guided by the following policies:

- OB-1** All budgetary procedures will conform to state regulations and generally accepted accounting principles (GAAP).
- OB-2** The City Council shall adopt an annual operating budget by resolution at a fund level prior to June 30. The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council. The City Manager has the authority to transfer monies appropriated within the same fund for the same department provided the total amount within a fund has not changed. Individual budget transfers in excess of \$25,000 will be presented to the City Council on a quarterly basis for notification purposes. The City Manager has the authority to appropriate up to \$10,000 for each one-time funding source received from private foundations, community donations or other unanticipated miscellaneous revenue provided the revenue is received in advance.
- OB-3** It is the intent of this policy that the budget be structurally balanced (a) at the time of adoption, (b) throughout the budget year, and (c) at year-end. A structurally balanced budget requires that operating revenues must fully cover operating expenditures, including debt service. Beginning fund balance (i.e., "reserves") can only be used to fund capital assets or projects, or other "one-time" non-recurring expenditures. Total estimated resources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). Specific Special Funds such as Landscape Maintenance Assessment Districts (LMADs) and the Lighting District are exempt from this requirement due to the nature of their funding source.
- OB-4** The City will take corrective actions on a quarterly basis during the fiscal year if expenditure and revenue estimates are such that an operating deficit projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of reserves.

- OB-5** In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of fund balance (i.e., reserves) to balance the budget is permitted. In the event that a budget shortfall is projected to continue beyond one year, the planned use of fund balance must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.
- OB-6** If, during the annual budget process, it is determined that there will be ongoing projected revenues for the General Fund which will exceed proposed budgeted expenditures, the excess revenues will be budgeted as follows:
- a. 50 percent to enhance the unassigned fund balance
 - b. 50 percent to reduce long-term unfunded liabilities
- OB-7** The annual budget review process should include an assessment to determine if funds are available to operate and maintain proposed capital facilities and other public improvements. If funding is not available for operations and maintenance costs, the City will delay construction of new projects. Funding for new programs and services in operating funds should be limited to the extent that they can be reasonably funded over the near-to-long-term given the current revenue stream (see Council Policy 200-01, Budget Implications of Proposed Programs). Positions funded via grants will terminate when the grant expires (a/k/a “provisional” positions).
- OB-8** The City will use “prudent revenue and expenditure assumptions” in the development of the operating budget. Revenue estimates will be prepared on a conservative basis to minimize the economic fluctuations that could imperil ongoing service programs during the upcoming budget cycle. Revenue increases greater than inflation (i.e., CPI-U semi-annual index for San Diego, CA) will require additional documentation. Debt financing will not be used for operating expenses.
- OB-9** Recognizing that personnel-related expenditures represent the largest portion of the City’s operating budget, methods to increase effectiveness and efficiencies of the delivery of City services through technology improvements should receive priority funding if it can forestall the addition of permanent staff. Regular employee positions will be budgeted only in the City’s operating funds.

Capital Budget Policies

Preparation of the City's capital budget is guided by the following policies:

- CA-1** All budgetary procedures will conform to state regulations and generally accepted accounting principles (GAAP).
- CA-2** The City Council shall adopt an annual five-year capital improvement plan and budget. The budget is adopted by resolution at a fund and project level prior to June 30. Funding approval is limited to the first year of the five year CIP program; the remaining four years are shown for budget planning purposes only. The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council. The City Manager has the authority to transfer monies appropriated within the same fund for the same project provided the total amount for the project has not changed. Individual budget transfers in excess of \$25,000 will be presented to the City Council on a quarterly basis for notification purposes.

Fund Balance Policies

Reporting of Fund Balance (defined as the excess of assets over liabilities) is guided by the following policies:

- FB-1** Effective June 30, 2010, the City is complying with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent:
- a. Nonspendable fund balance (not in spendable form such as inventories, prepaids, long-term receivables or non-financial assets held for resale).
 - b. Restricted fund balance (externally enforceable limitations on use such as debt covenants, grantors, contributors, or laws and regulations of other governments).
 - c. Committed fund balance (constrained to specific purposes by a formal action of the City Council such as an ordinance, resolution or Council Policy).
 - d. Assigned fund balance (limited to the Council's intent to be used for a specific purpose, but not restricted or committed such as economic stabilization or continuing appropriations).
 - e. Unassigned fund balance (residual net resources, either positive or negative, in excess of the other four fund balance components).

Unassigned amounts are available for any purposes with City Council approval.

- FB-2** The City will maintain a Healthy City Reserve Fund (see Council Policy 200-08, Fiscal Adversity and Healthy City Reserves) of at least 12 percent for the General Fund. If this amount falls below 12 percent, the City will set aside a minimum rate of 1 percent over the next three future years' General Fund budgets to meet the required reserve amount until the Healthy City Reserve Fund reaches the 12 percent minimum. The Healthy City Reserve Fund is classified as a committed fund balance.
- FB-3** Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City (see Council Policy 200-06, Capital Projects Advance Fund). The Infrastructure Reserve Fund is classified as an assigned fund balance.
- FB-4** An Economic Stabilization Reserve Fund of at least 3 percent of the General Fund is set aside for the purpose of stabilizing the delivery of City services during periods of operational budget deficits including any impact the State's budget may have on the City including the deferral of state remittances. This balance will be reviewed annually during each budget cycle. The Economic Stabilization Reserve Fund is classified as an assigned fund balance.
- FB-5** When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.
- FB-6** This policy delegates to the Financial Services Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
- FB-7** Should a portion of any unrestricted fund balance (i.e., committed, assigned and unassigned combined) of the General Fund ever exceed an excess of 30 percent of annual revenues resulting from the previous fiscal year's operations, the City Council will consider such one-time fund balance surpluses to be used to retire existing debt and/or fund future liabilities.

FB-8 A Post Employment Leave Reserve Fund will be established in the General Fund to fund post-employment leave liabilities (i.e., payment of certain earned leave balances to employees who have separated or retired from service). The amount will be based on 8 percent of the prior year's compensated absences balance for governmental activities as identified in the Comprehensive Annual Financial Report. Proprietary Funds (i.e. water, sewer, waste disposal, aviation and harbor) already conform to GASB requirements to fund their post-employment leave liabilities; hence will be exempt from this Reserve Fund. This balance will be reviewed annually during each budget cycle. The Post Employment Leave Reserve Fund is classified as an assigned fund balance.

Revenue Policies

A revenue system to assure reliable and sufficient revenue stream to support desired City services will be guided by the following policies:

- RE-1** Timely collection and reporting of revenues is essential to provide the resources needed to fund current year appropriations (see Council Policy 200-10, Revenue Control and Management Policy).
- RE-2** Strive to maintain a diversified and stable revenue system to shelter the City from short-term fluctuations or legislative shifts in any one revenue source.
- RE-3** Systematically review user fees and rates and consider adjustments as necessary to take into account the effects of additional service costs and inflation (see Council Policy 600-05, Cost-Recovery Plan for Recreation Activities). User fees should recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is in the public interest. Enterprise and Internal Service fees will be on a 100 percent cost-recovery basis with no General Fund subsidy. The City will maintain a comprehensive schedule of all fees and charges.
- RE-4** All non-restricted revenues will be deposited into the General Fund and appropriated by the budget process. Program revenues will be deposited in the corresponding business unit to offset program expenditures. Specific revenue sources will not be dedicated for specific purposes unless required by law or generally accepted accounting principles (GAAP). This will preserve the ability of the Council to determine the best use of available revenues to meet changing service requirements.
- RE-5** One-time revenues will be used only for one-time expenditures, debt reduction or reserve enhancement since they cannot be relied on in future budget periods. Examples of one-time revenues are: sale of government

assets, bond refunding savings, litigation settlement, other unexpected revenues; examples of one-time expenditures are: startup costs of new program, rate stabilization fund, early debt retirement, capital purchases. If revenues from one time or limited duration sources are used to balance the City's annual operating budget, it is to be fully disclosed and explained at the time the budget is presented.

Expenditure Policies

Expenditures of available resources are guided by the following policies:

- EX-1** Expenditures may not legally exceed appropriations at the department and fund level. Primary responsibility and authority for the expenditure of monies according to the adopted budget will be vested by the City Manager in the department heads. The Financial Services Department has secondary responsibility to review and audit all expenditures to confirm the mathematical accuracy along with verification that all expenditures are for a City of Oceanside public purpose and are supported by complete and accurate documentation.
- EX-2** The City's goal is to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues (refer to OB-8).
- EX-3** Long-term debt or bond financing shall not be used to finance operating expenditures.
- EX-4** The City shall avoid budgetary procedures which rely on financial strategies that defer payment of current operating expenses to future years.
- EX-5** All compensation planning and collective bargaining will focus on the total cost of compensation, which includes direct salary, health care benefits, pension contributions, and other benefits of a non-salary nature which are a cost to the City.
- EX-6** Capital expenditures may be funded from special revenues (i.e., developer impact fees, grants, bond financing, etc.), one-time operating revenues or fund balances.
- EX-7** Other Post-Employment Benefits (OPEB) are funded on a pay-as-you-go basis.

<u>Transfers from Fund</u>	<u>Transfers to Fund</u>	<u>Description</u>	<u>Amount</u>
101 - General Fund	101-Genl Fund	10% of Account Rep from Prop Mgmt to Business Services	6,132
101 - General Fund	101-Genl Fund	Field Operations Sergeant salary offset from Harbor	100,000
101 - General Fund	101-Genl Fund	Harbor Reimbursement of Infosend cost to Business Services	13,302
101 - General Fund	209-Library	Reader Services Youth	9,300
101 - General Fund	209-Library	Reader Services Adults	30,700
101 - General Fund	209-Library	Reader Services Adult	59,350
101 - General Fund	209-Library	Reader Services Youth	26,450
101 - General Fund	272-St & Local Grant	Literacy Programs	1,370
101 - General Fund	272-St & Local Grant	OUSD School Resource Officer	236,877
101 - General Fund	501-Gnl Cap Proj	Art Commission	25,000
101 - General Fund	501-Gnl Cap Proj	Long Term Zoning Update	172,935
101 - General Fund	581-GF Comm Facilites	Fire truck Replacement	500,000
101 - General Fund	581-GF Comm Facilites	Parks Maintenance/Upgrades	100,000
101 - General Fund	581-GF Comm Facilites	Deferred Maintenance Reserves	160,000
101 - General Fund	581-GF Comm Facilites	Civic Center Building Maintenance	35,000
101 - General Fund	581-GF Comm Facilites	Fire Training Center	60,000
213 - Gas Tax	101-Genl Fund	Flood Control/Storm Drains	25,000
213 - Gas Tax	101-Genl Fund	Traffic Control Services	510,000
213 - Gas Tax	221-OsideLightDist	Oceanside Lighting District	390,000
213 - Gas Tax	711-Water Operating	Clean Water Program	20,500
217 - Supptl Law Enforcmt	272-St & Local Grant	OUSD School Resource Officer	103,000
221 - Oside LightingDistrict 2-91	101-Genl Fund	Street Light Maintenance	410,000
241 - Sunset Hills MD	101-Genl Fund	Property Management Services	2,602
242 - Mission Meadows MD	101-Genl Fund	Property Management Services	791
242 - Mission Meadows MD	101-Genl Fund	Property Management Services	6,639
243 - Sunburst Homes MD	101-Genl Fund	Property Management Services	1,041
244 - Douglas Park MD	101-Genl Fund	Property Management Services	17,637
244 - Douglas Park MD	101-Genl Fund	Property Management Services	3,823
246 - Rancho Hermosa MD	101-Genl Fund	Property Management Services	6,213
247 - Santa Fe Mesa MD	101-Genl Fund	Property Management Services	106,995
248 - Del Oro Hills MD	101-Genl Fund	Property Management Services	90,075
249 - Mar Lado MD	101-Genl Fund	Property Management Services	13,716
250 - Guajome Ridge MD	101-Genl Fund	Property Management Services	6,203
251 - Peacock Hills MD	101-Genl Fund	Property Management Services	1,482
252 - Vista Del Rio MD	101-Genl Fund	Property Management Services	584
278 - Inclusionary In Lieu Fund	277-HOME Grant	Continued Appropriations - Mission Cove Phase B	5,029,959
281 - CDC- Low/Mod Hsng Fund	277-HOME Grant	Trnsfer to Mission Cove using the DDA	900,000
284 - CDC Adm/Program Dev't	286-CDC Hsng MrtgRev	CDC Housing Mortgage	60,000
501 - General Fund Capital Projects	101-Genl Fund	Property Management Services	10,700
711 - Water Operating	101-Genl Fund	Property Management Services	12,000
711 - Water Operating	101-Genl Fund	Flood Control/Storm Drains	704,483
715 - Water Connection Fees	710-AdHoc CIP Fund	Arrowood - CPEN Recycled Water Storage & Dist.	1,800,000
731 - Solid Waste Disposal	101-Genl Fund	Excess Collector Payment	95,200
731 - Solid Waste Disposal	101-Genl Fund	FD 101 WM Collector Payment	1,700,000
731 - Solid Waste Disposal	101-Genl Fund	Street Sweeping Program Costs (100%)	1,925,074
731 - Solid Waste Disposal	101-Genl Fund	Code Enforcement Program Costs for SW Support	400,000
731 - Solid Waste Disposal	101-Genl Fund	Solid Waste City Services Program Costs (100%)	1,207,575
731 - Solid Waste Disposal	101-Genl Fund	Peak season Strand & Harbor can servicing	13,000
731 - Solid Waste Disposal	213-Gas Tax	Stormdrain Inlet Cleaning	150,000
741 - Airport	742-Airport DS Fund	State Loan	88,238
751 - Harbor	101-Genl Fund	Harbor Police	2,252,310
751 - Harbor	101-Genl Fund	Harbor Maintenance	2,627,870
751 - Harbor	101-Genl Fund	Harbor Administration	897,596
751 - Harbor	101-Genl Fund	Property Management Services	38,110
751 - Harbor	101-Genl Fund	Harbor Lifeguard	189,706

AB	Assembly Bill	GAAP	Generally Accepted Accounting Principles
AD	Administrative Directive		
ADA	American Disability Act	GASB	Governmental Accounting Standards Board
ACT	Alternative Court Treatment		
AED	Automated External Defibrillators	GF	General Fund
ATG	Active Transportation Grant	GFOA	Government Finance Officers Association
BCEGS	Building Code Effectiveness Grading Schedule		
CAD	Computer Aided Design	GIS	Geographic Information System
CAFR	Comprehensive Annual Financial Report	HCD	Housing and Community Development
CalPERS	California Public Employee Retirement System	HOME	HOME Investment Partnerships Act
		HPS	High Pressure Sodium
CalGRIP	California Gang Reduction, Intervention and Prevention	HUD	Housing Urban Development
		ICE	Immigration & Code Enforcement
CDA	California Downtown Association	ICSC	International Council of Shopping Centers
CDBG	Community Development Block Grant	ISO	Insurance Services Organization
CDC	Community Development Commission	JAG	Justice Assistance Grant
CEQA	California Environmental Quality Act	JPA	Joint Powers Authority
CERT	Community Emergency Response Team	JURMP	Jurisdictional Urban Runoff Management Plan
CFD	Community Facilities District		
CHDO	Community Housing Development Organization	KOCT	Oceanside Community Television
		LAIF	Local Agency Investment Fund
CHP	California Highway Patrol	LED	Light Emitting Diode
CIP	Capital Improvement Program	LLEBG	Local Law Enforcement Block Grant
COP	Certificate of Participation	LOSSAN	Los Angeles to San Diego
COPE	Challenging Outdoor Personal Experiences	LMAD	Landscape and Maintenance District
		MD	Maintenance District
COPS	Community Oriented Policing Services	MHCP	Multiple Habitat Conservation Plan
CPI	Consumer Price Index	MIS	Management Information Services
CWEA	California Water Environment Association	MLK	Martin Luther King
		M&O	Maintenance & Operations
DD	Drainage District	MOU	Memorandum of Understanding
DDA	Development and Disposition Agreement	MRB	Mortgage Review Bond
		MUTCD	Manual on Uniform Traffic Control Devices
DIF	Department Impact Fee	MW	Municipal Water
DOT	Department of Transportation	MWD	Metropolitan Water District
DS	Debt Service	MWR	Morale, Welfare & Recreation
DUI	Driving Under the Influence	NCC	North Coast Corridor
EBS	Employee Benefit Specialists	NCTD	North County Transit District
ECSC	El Corazon Senior Center	NFIRS	National Fire Incident Reporting System
EDC	Economic Development Commission	OPARC	Oceanside Parks & Recreation Community Foundation
ECR	El Camino Real		
EECBG	Energy Efficiency & Conservation Block Grant	OFD	Oceanside Fire Department
		OPD	Oceanside Police Department
EEO	Equal Employment Opportunity	OPEB	Other Post-Employment Benefits
EIR	Environmental Impact Report	OPFA	Oceanside Public Financing Authority
EMS	Emergency Medical Service	OSHA	Occupational Safety and Health Administration
EOC	Emergency Operations Center		
EPA	Environmental Protection Agency	OTMD	Oceanside Tourism Marketing District
ERAF	Educational Revenue Augmentation Fund	OTS	Office of Traffic Safety
		OUSD	Oceanside Unified School District
ESG	Emergency Shelter Grant	PASS	Portable Assisted Study Sequence
FAA	Federal Aviation Administration	PD	Police Department
F/A	Fixed Asset	PEPRA	California Public Employees' Pension Reform Act
FBI	Federal Bureau of Investigation		
FF&P	Fines, Forfeitures & Penalties	PERS	Public Employee Retirement System
FMLA	Family and Medical Leave Act	P&I	Principle and Interest
FSD	Financial Services Department	PM	Property Management
FTB	Franchise Tax Board	POST	Peace Officer Standards and Training
FY	Fiscal Year	PPACA	Patient Protection and Affordable Care Act

PS&E	Plans, Specifications and Estimates
PSR	Project Study Report
PUD	Planned Unit Development
PWP	Public Works Plan
QCS	Quality Children's Services
READS	Regional eBook & Audiobook Download System
RDO	Rancho Del Oro
RFID	Radio Frequency Identification
RFP	Request for Proposal
R&L	Rents and Leases
ROW	Right of Way
SA	Successor Agency
SANDAG	San Diego Association of Governments
SBDC	Small Business Development Center
SBOE	State Board of Equalization
SCADA	Supervisory Control & Data Acquisition
SCPP	Special College Preparatory Program
SDCWA	San Diego County Water Authority
SDGE	San Diego Gas & Electric
SDRWQCB	San Diego Regional Quality Control Board
SFR	Single Family Residence
SLRR	San Luis Rey River
SLRWTP	San Luis Rey Wastewater Treatment Plant
SONGS	San Onofre Nuclear Generating Station
SRTS	Safe Routes to School
S.U.N.	Supporting Urban Neighborhoods
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
TREP	Transportation & Resource Enhancement Program
VA	Veterans' Administration
VLF	Vehicle License Fee
VO	Visit Oceanside
WCOMP	Workers' Compensation
WQIP	Water Quality Improvement Plan
WRF	Water Reclamation Facility
WWTP	Waste Water Treatment Plant
YMCA	Young Men's Christian Association

Accrual Basis – 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.

Amended Budget – The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Appropriation – A legal authorization granted by the City Council to make expenditures or incur obligations for specific purposes.

Assessed Value – The dollar value assigned to property by the County of San Diego for purposes of assessing 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.

Beginning 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 revenues and specific types and levels of services to be provided and establishes the amount of money which can be spent.

Budget Adjustment – This is a transfer between line items that does not change the total appropriated amount within a fund and does not require Council action. Approval is granted at the City Manager level.

Budget Amendment – 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.

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.

Budget Document – The official written statement prepared by Finance and supporting staff, which represents the proposed budget to the legislative body.

Business Unit – An identification code that represents financial information for a stand-alone program within a department.

Capital Expenditures – Expenditures resulting in the acquisition of or addition to the government's general fixed assets having a unit cost of greater than \$10,000 and a useful life of more than two years.

Capital Improvements Plan (CIP) – A financial plan of proposed capital improvement projects. CIP projects typically improve City owned assets such as buildings, parks, streets and other infrastructure components. Capital projects often span more than one fiscal year.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund – These funds were established to account for resources for the acquisition and construction of capital facilities by the City, except those financed by enterprise funds or internal service funds.

Certificates of Participation (COP) – Obligations of a public entity based on a lease or installment sales agreement. Payments to certificate holders may originate from the General Fund (in the case of a lease) or a special fund (in the case of an installment sale).

Community Development Block Grant (CDBG) – Funds allocated to local government from the federal government, usually through a local clearinghouse based on a formula, but required to be applied for and used within a broad functional area such as community development.

Community Facilities District (CFD) – A designated area for specific capital improvements installed by the City or a developer, or the maintenance of the same. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

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 Fund – This governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service – Annual principal and interest payments owed on money borrowed.

Deficit – When the expenditures of a government are greater than its taxes and other revenues.

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.

Development Impact Fee (DIF) – Fees generated by development applications to offset the effect of development on city infrastructure.

Education Revenue Augmentation Fund (ERAF) – Accounts established by the state to receive shifts of property tax revenues from cities, counties and some special districts to reduce the cost of education to the state general fund.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.

Enterprise Fund – The funds account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises.

Estimated Revenue – The revenue projected or estimated to be received during the fiscal period shown.

Expenditure – The actual payment for goods and services.

Fines & Forfeitures – Revenues received and/or bail monies forfeited upon conviction of a misdemeanor or municipal infraction.

Fiscal Year (FY) – The period designated by the City for the beginning and ending of financial transactions. The City's fiscal year begins July 1 and ends June 30.

Fund – An accounting entity with a set of self-balancing accounts used to record the financial affairs of a governmental organization.

Fund Balance – That portion of the fund equity that is available for expenditures at any time during the fiscal year.

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.

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.

Hourly Extra Help Position – A position whereby the employee works on an hourly basis, no more than 999 hours/year, and receive only mandated benefits (i.e. Medicare and workers compensation).

Interfund Service Charges – Expenditures made to internal service funds which provide services to the City as a whole. Charges are allocated based on various usage formulas.

Interfund Transfers – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Intergovernmental – Revenues received from another government for services, such as reimbursement for mandates or public safety programs.

Internal Service Fund – These funds account for the financing of centralized services to different funds and City departments 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).

Line Item Budget – A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with amounts budgeted for each specific category.

Local Agency Investment Fund (LAIF) – a voluntary program created by statute; began in 1977 as an investment alternative for California's local governments and special districts.

Long-Term Debt – Debt with a maturity of more than one year after the date of issue.

Maintenance & Operating Costs – Supplies, materials and contracted services used in the normal operations of City departments.

Memorandum of Understanding (MOU) – A negotiated agreement between an employee association and a government entity.

Modified Accrual Basis – 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.

Motor Vehicle In Lieu – State subvention revenue calculated annually by the State on a per capita basis.

Municipal – In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Objectives – The necessary steps that need to be accomplished to achieve a desired goal.

Operating Budget – Day-to-day costs of delivering City services.

Ordinance – A formal legislative enactment by the City Council.

Other Agencies – Funds made available from other agencies as jointly agreed upon, including City of Oceanside and County of San Diego.

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.

Personnel Costs – Salaries and benefits paid to City employees. Included are items such as insurance and retirement.

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 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.

Resolution – An order of a legislative body requiring less formality than an ordinance.

Revenue – Income received through such sources as taxes, fines, fees, grants or services charges that can be used to finance operations or capital assets.

Service Charges – 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.

Special Assessment – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

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.

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 effective February 1, 2012.

Surplus - When tax revenues exceed government purchases and transfer payments.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Transfers – Interfund transfers are funds transferred between funds when more than one revenue source is needed to fund a particular project or operation. Transfers are treated as revenue in the receiving fund and as expenditure in the fund being reduced.

Transfers In/Out – Authorized exchanges of cash or other resources between funds.

Trust and Agency Funds – Also known as Fiduciary Fund Types, 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. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Use of Money & Property – Revenue earned from the investment of idle public funds, or rents/leases of public property.

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