



*city of*  
**OCEANSIDE**

CALIFORNIA

**OPERATING BUDGET**  
**Fiscal Year 2018 - 2019**

*City of*  
**OCEANSIDE** CA

**Operating Budget  
Fiscal Year 2018-19**

**Mayor**

Peter Weiss

**Deputy Mayor**

Chuck Lowery

**Council Members**

Jack Feller

Jerome Kern

Esther Sanchez

**City Manager**

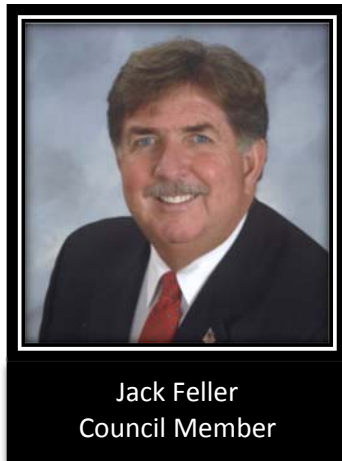
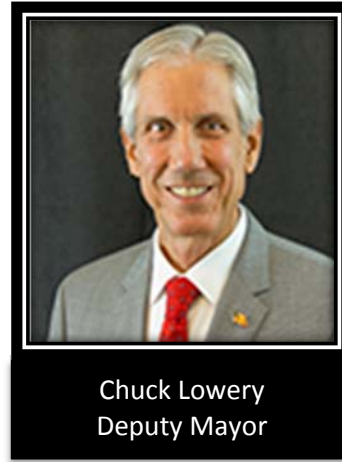
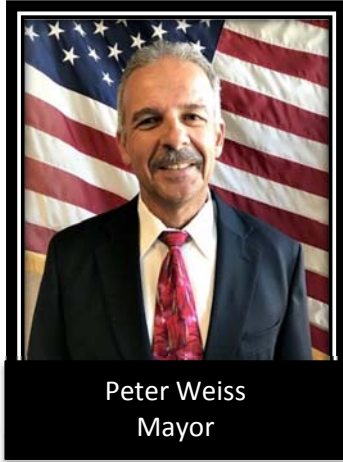
Michelle Skaggs Lawrence

**Financial Services Director**

Jane M. McPherson







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# **INTRODUCTION**

July 1, 2018

Honorable Mayor and City Council:

The attached operating budget for FY 2018-19, approved by the City Council on June 6, 2018, was developed to serve as the City’s monetary statement of program and service delivery for the next twelve months. The operating budget includes departmental mission statements, service descriptions, major accomplishments, future objectives, and an overview of the City’s finances. The operating budget serves as a communication device, financial plan, policy tool and operations guide for the City Council and citizens of Oceanside.

**BUDGET THEMES**

- *Maintenance of services to the community*
- *Cost containment*
- *Prudent financial management*

The General Fund (GF) budget for FY 2018-19 is balanced and maintains important services to the community. All expenditures are paid for by current revenues; no one-time funds were used to close any budget gaps. The budget includes a “rollover” of Maintenance and Operations (M&O) expenditures from FY 2017-18; however, a modest Consumer Price Index (CPI) of \$377,240 was included in the forecasted expenditure budget of \$151.74M. In Personnel Services, the expenditure allocation includes all known and negotiated personnel and benefit costs plus a placeholder for the five labor associations that will be in negotiations in FY 2018-19.

**General Fund Budget Overview FY 2018-19:**

• 2018-19 Projected Revenues	\$152.86M
• 2018-19 Projected Expenditures (includes \$400,000 in CPI)	\$151.74M
• Estimated Surplus FY 2018-19	\$1.12M
• Estimated Surplus FY 2019-20	\$.04M

Pension costs play a dominate roll in all budget forecasting for the next few years. As discussed in the January 2018 Five-Year Forecast, the CalPERS GF costs will be going up an average of \$2.2M per year through FY 2022-23 based on CalPERS July 2017 actuarial numbers. This amount would be significantly higher without the employee pick up of more of their retirement costs established through the collective bargaining process. Through Council foresight, the City created a CalPERS Set-Aside account currently containing \$8M which was established to help meet the CalPERS obligation and to pay down the Unfunded CalPERS Liability. In addition, an IRS Section 115 Irrevocable Trust was created to help offset the rising cost of Unfunded CalPERS Liability. The FY 2018-19 budget is conservative so that the City can meet its first priority of maintaining services to the community, enhancing services where possible, as well as meeting its CalPERS obligations. In FY 2018-19, the employees, through negotiations, will be asked to help pay for more of their pension costs and all personnel hiring will be highly scrutinized in an attempt to keep costs down. Expenditures will continue to be watched very closely to capitalize on any potential savings and ensure efficiencies. Additionally, any available year-end GF balance will be placed in the CalPERS Set-Aside account after all reserve obligations such as Healthy City Reserves are met. Pay down of the Unfunded CalPERS Liability, currently at \$238M, even on an incremental basis will assist in moderating CalPERS rate increases.

Fiscal Year 2018-19 budget increases are broken down into four categories as follows:

• Ongoing costs – CPI limit:	\$377,240
• One-time funding – use of increment:	\$1,220,000
• Ongoing costs – Fire dispatch services:	\$114,683
• Budget Neutral Costs – covered by Other Revenue or Relocation of Expenditures:	\$162,445

The FY 2018-19 GF budget maintains services levels and continues the focus on Public Safety with 60% of the budget dedicated to Police, Fire and Lifeguard Services. The FY 2018-19 GF budget is fiscally prudent which is absolutely necessary given the future outlook in the City’s Five-Year Forecast.

**Included in the FY 2018-19 GF budget is additional one-time funding for:**

- CalPERS Unfunded Liability payment
- November 2018 General Election cost
- Council approved match to Museum of Arts

The budget also includes \$800,000 for the Healthy City Reserve which is required, by policy, to maintain a minimum of 12 percent of General Fund operating expenditures. The funds are set aside to be used in the event of fiscal adversity; the Healthy City Reserve Fund balance is \$17.4M as of July 1.

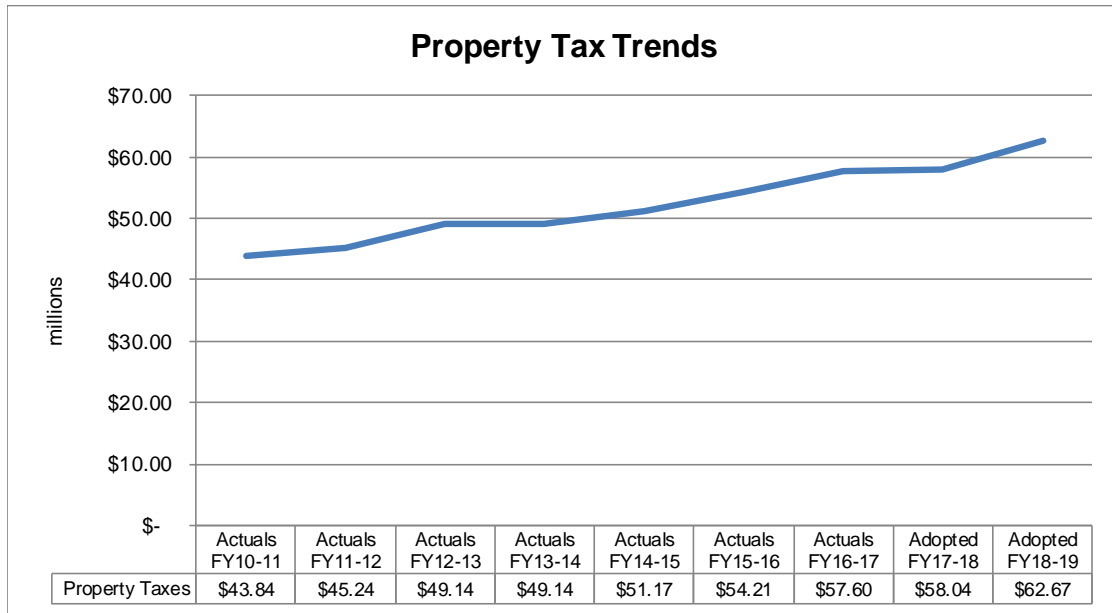
FINANCIAL OVERVIEW

**Revenues**

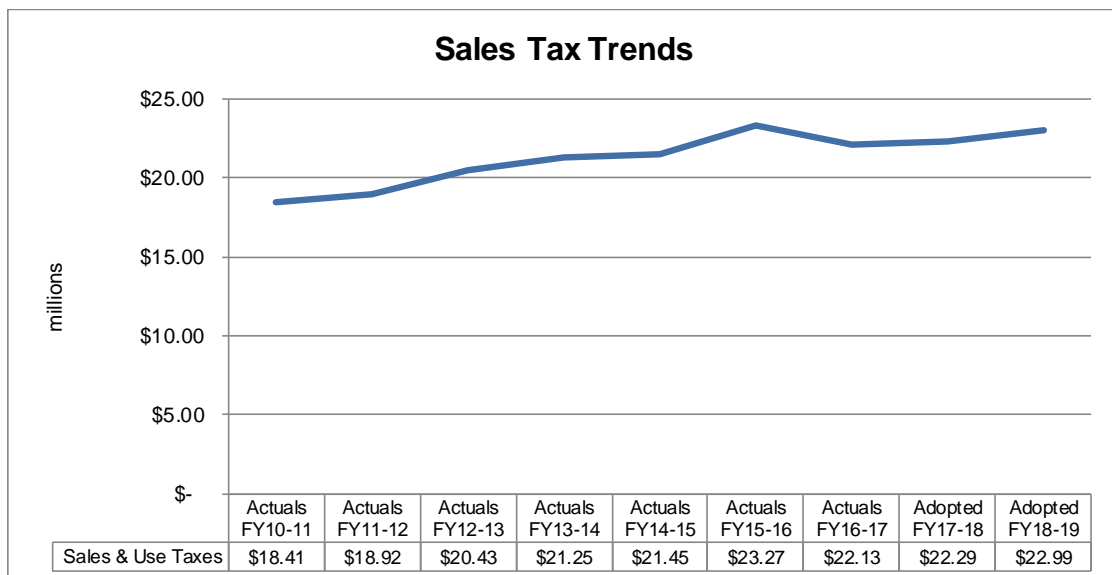
The General Fund revenues are monitored each quarter and are projected to continue to improve slightly in FY 2018-19. Recent market data indicates that housing sales and prices continue to increase with retail sales remaining relatively flat. The General Fund revenues are projected at \$152.86M up approximately \$6.87M or 4.7 percent higher from the FY 2017-18 adopted budget. Notable increases are reflected in property tax, charges for service, and transient occupancy tax (TOT).

<b>General Fund Budgeted Revenues (in millions)</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
Property Taxes	\$58.04	\$62.67
Sales and Use Taxes	22.29	22.99
Other Revenue and Transfers	20.79	20.93
Charges for Service	11.23	11.17
Transient Occupancy Tax	6.70	7.42
Use of Money and Property	5.23	5.91
Licenses and Permits	5.02	5.19
Ambulance Billing	4.52	4.65
Franchise Fees	4.48	4.07
All Other Taxes	3.80	3.93
Fines and Forfeitures	3.48	3.51
Intergovernmental	0.41	0.42
<b>Grand Total</b>	<b>\$145.99</b>	<b>\$152.86</b>

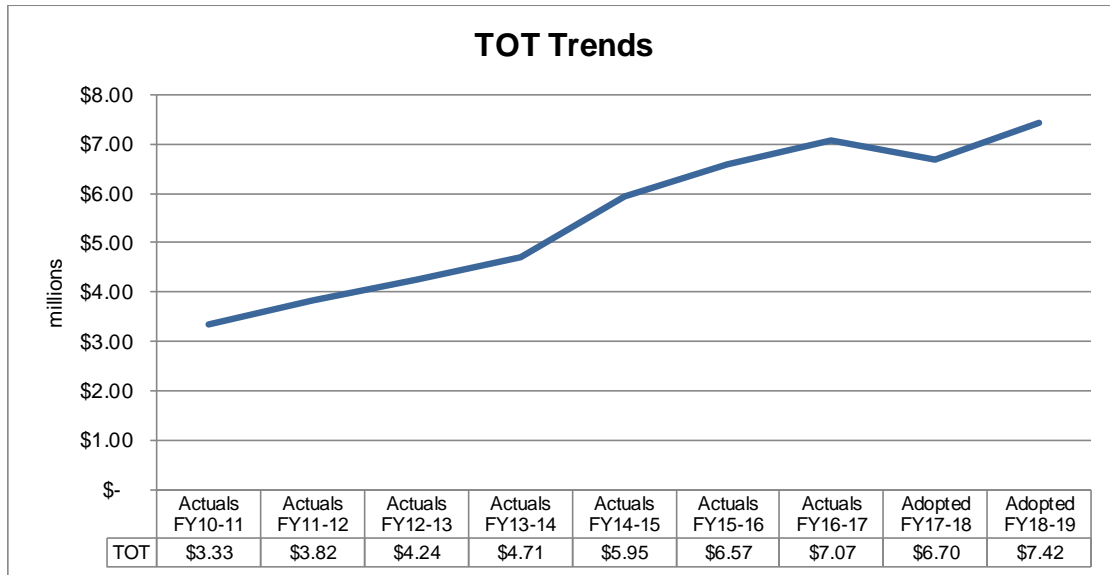
**Property Taxes** are discretionary funds used for general purposes. Property tax for FY 2018-19 is projected at \$62.67M, an increase of 7.98 percent from last year. Property tax comprises 41 percent of the General Fund revenue. This is a result of increase in assessed property values and an improved housing market. However, this trend is unlikely to continue in the foreseeable future. Chart 1 shows the City's 10-year property tax trend.



**Sales Taxes** are discretionary funds to be used for general purposes. Sales tax for FY 2018-19 is projected at \$22.99M, an increase of 3.12 percent over last year. These revenues comprise approximately 15 percent of total General Fund revenues. Sales tax hit a recession low of \$17M in FY 2009-10, but recovered to its pre-recession peak and has since been slowly 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.



**Transient Occupancy Tax**, or hotel and short term rental tax, is projected at \$7.42M for FY 2018-19, an increase of 10.74 percent compared to the previous year. This increase is primarily due to the number of new hotel rooms and increasing room rates. Chart 3 shows the City’s 10-year TOT trend.



**Expenditures**

The City’s General Fund expenditure budget for FY 2018-19 is set at \$151.74M. In addition to the \$2.71M increase in funds for public safety and community services, the major overall increase is for the California Public Employees’ Retirement System (CalPERS) with \$3.21M to help meet the CalPERS obligation to pay down the Unfunded CalPERS Liability. The required contribution for CalPERS will increase an estimated \$2.2M a year through FY 2022-23.

Expenditures (in millions)	FY 2017-18	FY 2018-19
<b>General Government</b>		
City Council	\$0.95	\$0.97
City Clerk	1.21	1.39
City Treasurer	0.32	0.35
City Manager	1.43	1.50
City Attorney	1.75	1.80
Non-Departmental	7.33	9.89
Financial Services	5.78	5.83
Human Resources	0.71	0.69
<b>Public Safety</b>		
Police	58.05	59.03
Fire	30.44	31.88
<b>Public Works</b>		
Public Works	16.02	16.58
<b>Community Development</b>		
Development Services	8.85	9.15
<b>Community/Cultural Services</b>		
Library	5.23	5.46
Neighborhood Services	7.16	7.22
<b>Grand Total</b>	<b>\$145.24</b>	<b>\$151.74</b>

**General Fund Reserves**

<i>(in Ms)</i>	<b>Actual 6/30/17</b>	<b>Estimated 6/30/18</b>
Nonspendable	\$ 2.39	\$ 2.39
Committed	19.77	19.52
Assigned	42.49	38.03
Unassigned	2.10	1.78
<b>Grand Total</b>	<b>\$ 66.75</b>	<b>\$ 61.72</b>

**SUMMARY OF ALL FUNDS**

A summary of the adopted FY 2018-19 operating budgets for all funds is provided in the table below.

<i>(in millions)</i>	<b>Revenue</b>	<b>Expenditure</b>
General Fund	\$152.86	\$151.74
Special Funds	46.14	40.31
Debt Service Fund	12.72	12.63
Capital Projects Fund	8.55	5.28
Enterprise Fund	155.73	122.00
Internal Service Fund	65.49	65.86
<b>Grand Total</b>	<b>\$441.49</b>	<b>\$397.82</b>

**CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program (CIP) budget for FY 2018-19 is \$108.8M. The CIP budget includes project planning for five years. Unused appropriations at year end are re-budgeted in subsequent years when projects are not complete. The adopted FY 2018-19 CIP budget includes approximately \$39.5M in new money. Major new and continuing projects for FY 2018-19 include:

- Street Overlay Projects
- Storm Drain Improvements
- RCS System Replacement
- Mainline R/R Crossing Safety
- Downtown Water Pipeline Replacement
- Downtown Sewer Pipeline Replacement
- Tyson St Park Restrooms
- Fire Training Tower
- El Corazon Aquatic Center
- OPD Improvements
- Reservoir Structural Analysis & Rehabilitation
- La Salina Pump Station
- San Luis Rey Maintenance Building Upgrades
- Sewer Land Outfall
- Buena Vista Lift Station
- Food Waste to Energy
- Mission Ave/I-5 Sewer Crossing
- Weese Plant Improvements
- Pure Water Oceanside – Phase 2
- Melrose Link

**ECONOMIC OUTLOOK**

The City of Oceanside’s revenues have stabilized since the great recession and are projected to increase nominally the next few years. Oceanside continues to grow with new homes being built and increasing housing prices along with new commercial properties and hotels which should result in consistent incremental increases in property tax and transient occupancy tax revenues in future years. Sales taxes are projected to remain flat due to slow sales growth in retail establishments and enhanced online sales.

The City’s increasing employee costs, specifically CalPERS retirement costs, are impacting the City’s ability to invest in infrastructure repairs and increase services for the citizens. The City’s pension cost is projected to increase an average of \$2.2M per year in the general fund over the next five years. With employee pension costs rising faster than operative revenues, there is a potential for a structural deficit in future years. The City has implemented a plan to help mitigate growing employee costs. Employee bargaining groups are being asked to pay a higher percentage of the total costs and the City has capped the City contribution to employee health care.

**CONCLUSION**

The adopted FY 2018-19 operating budget is a prudent and balanced fiscal plan which was developed in consideration of the community’s service needs and goals of the City Council. The adopted operating budget will be monitored closely 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 public meetings. 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 the community.

In closing, I would like to express my appreciation to the City Council for providing leadership and direction to prepare the budget. I would also like to thank the City staff who diligently work on behalf of the citizens every day; they take pride in their work. Finally, I would like to thank the Financial Services Department personnel who prepared this document, which is comprehensive yet easy to read.

Respectfully submitted,

Michelle Skaggs Lawrence  
City Manager

**ELECTED OFFICIALS**

Mayor	Peter Weiss
Deputy Mayor	Chuck Lowery
Council Member	Jack Feller
Council Member	Jerome Kern
Council Member	Esther Sanchez
City Clerk	Zack Beck
City Treasurer	Dr. Rafe Edward Trickey, Jr.

**EXECUTIVE MANAGEMENT**

City Manager	Michelle Skaggs Lawrence
City Attorney	John P. Mullen
Assistant City Manager	Deanna Lorson
Financial Services Director	Jane McPherson
Human Resources Director	Rob O'Brien
Police Chief	Frank McCoy Jr.
Fire Chief	Rick Robinson
Development Services Director	Jonathan Borrego
Public Works Director	Kiel Koger
Water Utilities Director	Cari Dale
Library Services Director	Sherri Cosby
Neighborhood Services Director	Margery Pierce



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Oceanside  
California**

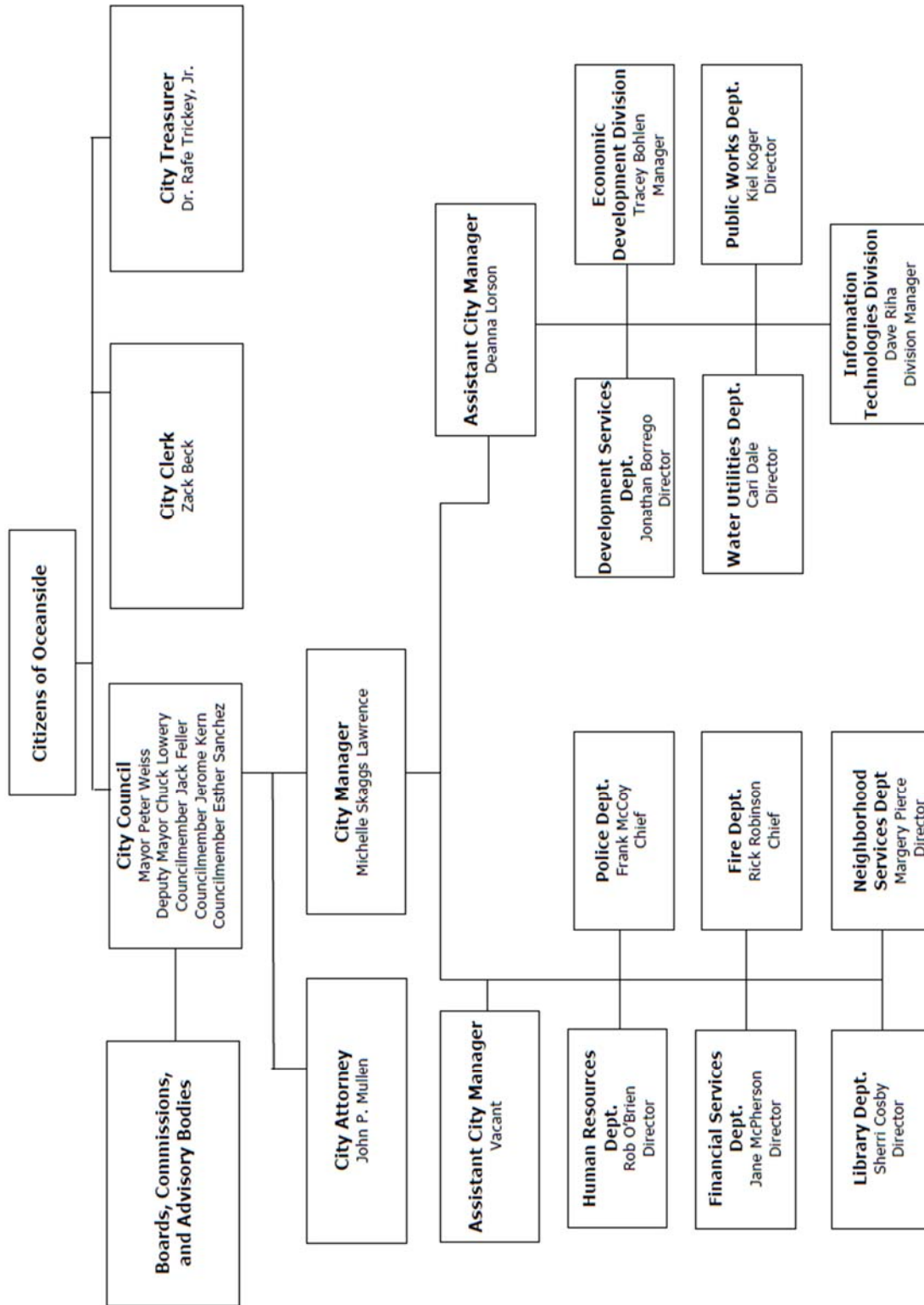
For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director





### *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

Incorporated: July 3, 1888

City Flower  
Crimson  
Lake Bougainvillea



City Seal Approved by  
Council on June 10, 1940

**Area:** 42 square miles  
**Location:** 35 miles north of San Diego  
83 miles south of Los Angeles  
16 miles south of San Clemente / Orange County

**POPULATION**  
**177,362**



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
- ◆ 1,000-Slip Public Marina



**1,954-foot pier**

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. Couets, 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.

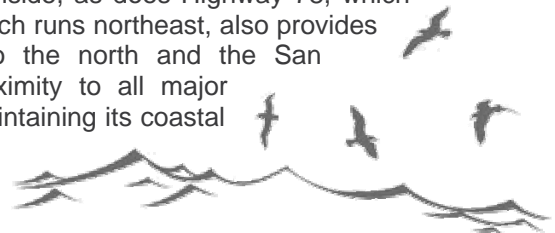
2010

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

2018

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.



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# **FINANCIAL SCHEDULES**

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, 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, Water/Wastewater 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.

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**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  
 OPD Support Operations  
 OPD Patrol  
 OPD Investigations  
 Parking Lot Enforcement  
 Parking Lot Maintenance  
 Parks & Recreation  
 Pier Maintenance  
 Planning/Engineering  
 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  
 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  
 Wastewater  
 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  
 Drainage DIF  
 Th-Fare/Traffic Signal DIF

**DEBT SERVICE**

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

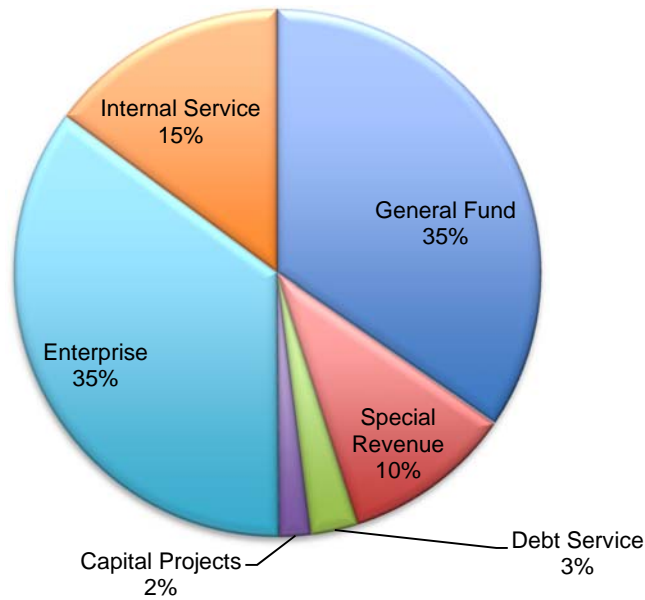
		Estimated Beginning Balance	+	Adopted FY 2018-19 Operating Revenue	+	Adopted FY 2018-19 Capital Revenue	-	Adopted FY 2018-19 Operating Expenditures	-	Adopted FY 2018-19 Capital Expenditures	=	Projected 6/30/2019 Ending Balance
<b>GENERAL FUND*</b>												
101	General Fund	\$ 9,803,979		\$ 152,855,824		\$ -		\$ 151,741,048		\$ -		\$ 10,918,755
<b>SPECIAL FUNDS*</b>												
102	Investment Clearing	\$ -		\$ 1,215,380		\$ -		\$ 1,215,380		\$ -		\$ -
204	Asset Seizure	525,309		39,500		-		404,500		-		160,309
212	TransNet	417,292		8,303,095		-		350,000		1,590,000		6,780,387
213	Gas Tax	4,366,311		7,449,041		-		8,893,898		1,130,000		1,791,453
217	Supplemental Law Enforcement	14,100		270,286		-		270,836		-		13,550
218	State Asset Seizure	14,258		1,000		-		1,000		-		14,258
221	Oside Lighting District	8,472		1,573,674		-		1,612,020		-		(29,873)
222	LLEBG/JAG	(14,270)		-		-		-		-		(14,270)
237	CDBG	(19,440)		1,931,497		-		1,930,857		-		(18,800)
241	Sunset Hills	50,048		24,985		-		32,306		-		42,727
242	Mission Meadows	(7,403)		8,904		-		4,621		-		(3,120)
243	Sunburst Homes	88,954		9,551		-		8,383		-		90,122
244	Douglas Park	398,375		200,054		-		301,393		-		297,036
246	Rancho Hermosa	28,537		32,144		-		44,314		-		16,367
247	Santa Fe Mesa	154,046		338,557		-		371,478		-		121,125
248	Del Oro Hills	79,319		518,297		-		516,861		-		80,755
249	Mar Lado	38,840		69,956		-		81,454		-		27,342
250	Guajome Ridge	126,090		59,842		-		87,575		-		98,357
251	Peacock Hills	43,883		16,527		-		28,420		-		31,990
252	Vista Del Rio	67,388		10,829		-		16,756		-		61,461
254	El Camino Memory Care MD	-		2,143		-		-		-		2,143
272	State and Local Grants	(45,531)		2,151,250		-		2,156,129		-		(50,410)
273	Federal/State Pass Thru SR	(736,560)		-		-		-		-		(736,560)
274	Federal Grant Special Revenue	14,414		41,109		-		45,015		-		10,508
276	Private Grants/Donations	16,772		14,500		-		14,500		-		16,772
277	HOME Grant	336,553		1,285,575		-		1,284,203		-		337,925
278	Inclusionary In Lieu	4,383,173		791,145		-		535,561		-		4,638,757
281	CDC-Low & Mod Housing Fund	664,568		345,234		-		51,174		-		958,627
282	CDC Housing Rehab Loan	(3,694)		350,000		-		349,550		-		(3,244)
283	CDC Housing Section 8	50,210		18,467,320		-		18,899,462		-		(381,932)
284	CDC Admin/Program Development	51,613		213,722		-		213,419		-		51,916
286	CDC Housing Mortgage Rev Bond	292,647		108,917		-		112,728		-		288,836
288	Housing Mobile Home Rent Control	711,230		298,776		-		298,690		-		711,316
289	CDC Hsng CalHome Prog Fd	177,029		1,310		-		181,310		-		(2,971)
	<b>Total Special Funds</b>	<b>\$ 12,292,531</b>		<b>\$ 46,144,119</b>		<b>\$ -</b>		<b>\$ 40,313,792</b>		<b>\$ 2,720,000</b>		<b>\$ 15,402,858</b>
<b>DEBT SERVICE FUNDS*</b>												
402	Ocean Ranch Corp CFD	\$ 3,385,386		\$ 1,573,672		\$ -		\$ 1,531,425		\$ -		\$ 3,427,633
403	Pacific Coast Business Park CFD	1,258,862		608,563		-		586,438		-		1,280,987
420	City Debt Service	315,545		6,129,731		-		6,129,731		-		315,545
455	Morro Hills CFD	3,204,088		1,210,718		-		1,191,356		-		3,223,450
456	14 Morro Hills IA1 CFD	1,541,992		545,822		-		537,440		-		1,550,374
961	OPFA Ds Fd	2,240,501		2,177,859		-		2,177,859		-		2,240,501
963	Oceanside Lighting Dist-DS Fd	32,429		476,219		-		476,219		-		32,429
	<b>Total Debt Service Funds</b>	<b>\$ 11,978,802</b>		<b>\$ 12,722,584</b>		<b>\$ -</b>		<b>\$ 12,630,468</b>		<b>\$ -</b>		<b>\$ 12,070,918</b>
<b>CAPITAL PROJECTS FUNDS</b>												
501	General Capital Projects	\$ 514,929		\$ 672,935		\$ 625,000		\$ 709,818		\$ 625,000		\$ 478,046
503	Public Facility Fees	4,148,235		1,408,114		-		62,831		1,250,000		4,243,518
508	Traffic Signal DIF	129,327		-		-		129,327		-		-
510	SLRR Major Water Course	1,530,575		-		-		502,380		-		1,028,195
511	SLRR DD-1 Zone 1A	744,352		-		-		294,000		250,000		200,352
512	SLRR DD-1 Zone 1B	805,000		-		-		805,000		-		-
514	SLRR DD-1 Zone 1D	1,181,398		-		-		20,000		400,000		761,398
515	SLRR DD-1 Zone Pilgrim Creek	929		-		-		-		-		929
516	Drainage DIF	527,145		2,504,657		-		169,504		1,450,000		1,412,298
520	LACrk Mjr Wtr Course Dist 2	342,044		-		-		350,000		8,000		(15,956)
530	BVCrk Mjr Wtr Dist 3	62,000		-		-		62,000		-		-
531	Buena Vista DD3	356,801		-		-		355,705		-		1,096
550	Center City DD-5	(10,075)		-		-		-		-		(10,075)
561	Major Thoroughfare	8,429,902		1,043,770		-		258,979		6,245,000		2,969,693
562	Th-Fare/Traffic Signal DIF	1,567,620		455,023		-		-		535,000		1,487,643
581	GF Community Facilities CIP	2,209,576		541,720		560,000		1,416,607		1,145,000		749,689
596	Municipal Golf Course Improv	113,606		-		-		-		-		113,606
598	Park Fees	6,504,025		1,923,054		-		139,103		2,065,000		6,222,976
	<b>Total Capital Projects Funds</b>	<b>\$ 29,157,390</b>		<b>\$ 8,549,273</b>		<b>\$ 1,185,000</b>		<b>\$ 5,275,255</b>		<b>\$ 13,973,000</b>		<b>\$ 19,643,408</b>

		Estimated Beginning Balance	+	Adopted FY 2018-19 Operating Revenue	+	Adopted FY 2018-19 Capital Revenue	-	Adopted FY 2018-19 Operating Expenditures	-	Adopted FY 2018-19 Capital Expenditures	=	Projected 6/30/2019 Ending Balance
<b>ENTERPRISE FUNDS*</b>												
711	Water Operating	\$ (6,224,213)		\$ 54,222,572		\$ -		\$ 53,680,613		\$ -		\$ (5,682,254)
712	Water F/A Replacement	51,563,752		12,542,470		-		1,912,190		5,118,500		57,075,532
715	Water Connection Fees	21,678,471		3,077,852		-		56,150		3,900,000		20,800,173
717	Water Debt Service	12,074,827		2,490,678		-		1,787,363		-		12,778,142
721	Sewer Operating	7,574,827		24,326,960		-		23,140,907		-		8,760,880
722	Sewer F/A Replacement	49,644,752		18,063,947		435,686		2,154,133		19,795,311		46,194,941
726	Sewer Expansion/Improvement	8,544,668		1,393,170		-		17,345		-		9,920,493
727	Sewer Debt Service	(282,187)		4,584,062		-		4,437,558		-		(135,683)
731	Solid Waste Disposal	5,713,356		27,232,446		-		27,464,774		390,190		5,090,838
741	Airport	(106,525)		119,852		-		61,097		-		(47,770)
742	Airport Debt Service	(821,300)		57,548		-		57,548		-		(821,300)
751	Harbor	3,710,187		7,615,346		-		7,226,844		1,100,000		2,998,689
	<b>Total Enterprise Funds</b>	<b>\$ 153,070,615</b>		<b>\$ 155,726,903</b>		<b>\$ 435,686</b>		<b>\$ 121,996,522</b>		<b>\$ 30,304,001</b>		<b>\$ 156,932,681</b>
<b>INTERNAL SERVICE FUNDS*</b>												
814	Risk Management	\$ 5,000,000		\$ 3,641,287		\$ -		\$ 3,641,318		\$ -		\$ 4,999,969
817	Employee Benefits	-		39,928,337		-		40,887,526		-		(959,189)
818	Workers Compensation	500,000		3,798,186		-		3,784,543		-		513,643
831	Fleet Management	-		7,609,485		-		7,257,389		-		352,096
841	Information Services	31,568		6,047,262		-		5,890,912		-		187,918
851	City Building Services	-		4,051,913		-		3,992,911		-		59,002
871	General Services	(178,375)		410,691		-		410,691		-		(178,375)
	<b>Total Internal Services Funds</b>	<b>\$ 5,353,193</b>		<b>\$ 65,487,161</b>		<b>\$ -</b>		<b>\$ 65,865,290</b>		<b>\$ -</b>		<b>\$ 4,975,064</b>
	<b>GRAND TOTAL</b>	<b>\$ 221,656,509</b>		<b>\$ 441,485,864</b>		<b>\$ 1,620,686</b>		<b>\$ 397,822,375</b>		<b>\$ 46,997,001</b>		<b>\$ 219,943,683</b>

\*Reflects Unassigned and/or Undesignated Balances at 4/30/18.

Fund Type	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
General Fund	\$136,405,467	\$141,707,158	\$148,801,714	\$147,500,472	\$152,855,824
Special Revenue	34,126,485	46,407,892	44,768,371	61,630,893	46,144,120
Debt Service	13,654,113	53,878,091	12,638,600	12,536,281	12,722,584
Capital Projects	3,637,395	4,303,087	8,972,739	7,789,758	8,549,273
Enterprise	167,357,644	151,259,451	167,549,961	148,365,017	155,726,903
Internal Service	56,880,029	59,179,757	60,346,612	64,103,419	65,487,160
<b>Grand Total</b>	<b>\$412,061,133</b>	<b>\$456,735,436</b>	<b>\$443,077,997</b>	<b>\$441,925,840</b>	<b>\$441,485,864</b>

**Adopted Budget FY 2018-19**



FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>General Fund</b>					
00101 - General Fd	\$136,405,467	\$141,707,158	\$148,801,714	\$147,500,472	\$152,855,824
<b>Total General Fund</b>	<b>\$136,405,467</b>	<b>\$141,707,158</b>	<b>\$148,801,714</b>	<b>\$147,500,472</b>	<b>\$152,855,824</b>
<b>Special Revenue</b>					
00102 - Investment Clearing Fd	\$746,578	\$804,295	\$945,342	\$885,951	\$1,215,380
00204 - Asset Seizure Fd	94,292	61,756	53,829	39,500	39,500
00209 - Library Fd	247,969	231,105	266,171	303,919	
00212 - TransNet Fd	428,136	9,888,066	7,457,320	22,164,709	8,303,095
00213 - Gas Tax Fd	5,636,226	3,944,303	4,264,815	5,069,170	7,449,041
00215 - TDA-Transp Devlpmt Act Fd			90,000		
00216 - Pavement Repair Fd [SLTPPR]	2	2	1		
00217 - Supptl Law Enforcmt Fd	399,751	336,340	367,641	481,455	270,286
00218 - State & Local Asset Seizure Fd	79	77	3,306	1,000	1,000
00221 - Oside LightingDistrict 2-91 Fd	1,545,461	1,882,461	1,566,298	1,565,827	1,573,674
00222 - LLEBG/JAG Grant Fd		184,787	79,880		
00237 - CDBG Fd	1,378,875	1,367,901	2,063,898	1,959,292	1,931,497
00241 - Sunset Hills MD Fd	25,032	24,983	25,315	24,985	24,985
00242 - Mission Meadows MD Fd	8,961	8,893	8,848	8,904	8,904
00243 - Sunburst Homes MD Fd	9,618	9,585	9,858	9,551	9,551
00244 - Douglas Park MD Fd	205,059	207,471	213,624	195,858	200,054
00246 - Rancho Hermosa MD Fd	30,817	26,675	31,925	28,912	32,144
00247 - Santa Fe Mesa MD Fd	348,933	340,016	341,093	338,557	338,557
00248 - Del Oro Hills MD Fd	525,815	525,178	524,056	536,690	518,297
00249 - Mar Lado MD Fd	91,917	70,066	70,361	69,956	69,956
00250 - Guajome Ridge MD Fd	55,388	55,850	57,773	58,238	59,842
00251 - Peacock Hills MD Fd	16,528	16,476	16,377	16,527	16,527
00252 - Vista Del Rio MD Fd	10,034	10,032	10,411	10,547	10,829
00254 - El Camino MCF MD Fd				2,143	2,143
00260 - Traffic Services Fd	48,829				
00272 - State and Local Grant Fd	1,356,050	1,441,769	1,587,349	4,407,607	2,151,250
00273 - Federal/State PassThru SR Fd	1,586,882	2,100,228	765,832	2,193,221	
00274 - Federal Grant Special Rev Fd	528,394	643,267	552,694	571,897	41,109
00276 - Private Grants/Donations Fd	16,414	36,324	58,496	15,850	14,500
00277 - HOME Grant Fund	2,690,205	4,336,864	2,656,143	46,048	1,285,575
00278 - Inclusionary In Lieu Fund	142,096	355,386	2,075,391	840,649	791,145
00281 - CDC- Low/Mod Hsng Fund	346,742	443,760	353,602	429,159	345,234
00282 - CDC Housing Rehab Loan Prog Fd	175,537	281,525	240,426	350,000	350,000
00283 - CDC Hsng Section 8 Fd	14,482,789	16,039,550	17,172,136	18,374,322	18,467,320
00284 - CDC Adm/Program Development Fd	211,544	206,958	198,856	213,722	213,722
00286 - CDC Housing Mortgage Rev Bd Fd	127,478	129,563	140,170	120,420	108,917
00288 - Hsng MobileHome Rent Cntrl Fd	258,867	291,204	323,437	294,997	298,776
00289 - CDC Hsng CalHome Prog Fd	349,187	105,176	175,697	1,310	1,310
<b>Total Special Revenue</b>	<b>\$34,126,485</b>	<b>\$46,407,892</b>	<b>\$44,768,371</b>	<b>\$61,630,893</b>	<b>\$46,144,120</b>
<b>Debt Service</b>					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$1,522,270	\$1,431,210	\$1,532,165	\$1,558,246	\$1,573,672
00403 - Pacific Coast Business Pk-CFD	624,209	603,919	692,887	575,119	608,563
00420 - General Debt Service Fd	5,957,928	47,069,158	5,871,714	6,026,665	6,129,731
00455 - Morro Hills CFD Fd	2,910,305	2,125,798	1,890,954	1,196,792	1,210,718
00456 - 14 Morro Hills IA1 CFD Fd				536,025	545,822
00961 - OPFA DS Fd	2,163,182	2,171,787	2,174,661	2,167,215	2,177,859
00963 - Oceanside Lighting Dist-DS Fd	476,219	476,219	476,219	476,219	476,219
<b>Total Debt Service</b>	<b>\$13,654,113</b>	<b>\$53,878,091</b>	<b>\$12,638,600</b>	<b>\$12,536,281</b>	<b>\$12,722,584</b>

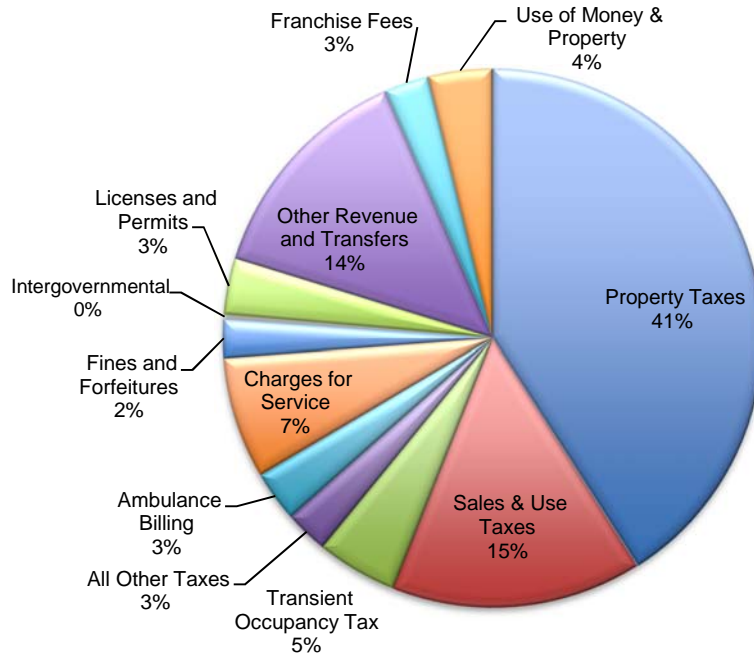
FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>Capital Projects</b>					
00501 - General Capital Projects Fd	\$297,913	\$51,439	\$1,554,166	\$1,972,935	\$672,935
00503 - Public Facility Fees Fd	1,119,399	997,172	1,675,906	943,626	1,408,114
00508 - Traffic Signal DIF Fd	98,532	97,802	3,744		
00510 - SLRR Major Water Course Fd	23,467	67,328	17,794	308,804	
00511 - SLRR-DD-1/Zone-1A Fd	4,830	80,367	6,064		
00512 - SLRR-DD-1/Zone-1B Fd	5,675	18,125	6,538		
00513 - SLRR-DD-1/Zone-1C Fd	111	108	127		
00514 - SLRR-DD-1/Zone-1D Fd	9,232	8,928	10,165	775,566	
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	5,757	5,541	6,364		
00516 - Drainage DIF Fd			533,903	910,933	2,504,657
00520 - LACrk Mjr Wtr Course Dist 2 Fd	414,111	6,496	4,305		
00521 - Loma Alta Creek DD-2/Zn-2A Fd	212,989	2,541	1,517		
00522 - Loma Alta Crk DD-2/Zone-2B Fd	92,213	1,964	2,306		
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	2,073	4,193	610		
00531 - Buena Vista Creek DD-3 Fd	5,200	8,251	2,932		
00540 - TMI Triangle DD-4 Fd	557	540	634		
00550 - Center City DD-5 Fd	3,383	4,072	299		
00561 - Major Thoroughfare Fees Fd	479,877	994,877	997,914		1,043,770
00562 - Th-Fare/Traffic Signal DIF Fd			658,105	840,176	455,023
00581 - GF Community Facilities CIP Fd	669,981	521,319	733,466	540,040	541,720
00596 - Municipal GolfCourse Improv Fd	8,933	100,478	18,717		
00598 - Park Fees Fd	183,162	1,331,546	2,737,163	1,497,678	1,923,054
<b>Total Capital Projects</b>	<b>\$3,637,395</b>	<b>\$4,303,087</b>	<b>\$8,972,739</b>	<b>\$7,789,758</b>	<b>\$8,549,273</b>
<b>Enterprise</b>					
00711 - Water Operating Fd	\$50,758,635	\$50,183,581	\$64,897,769	\$52,521,023	\$54,222,572
00712 - Water F/A Replacement Fd	22,287,936	8,019,980	9,474,635	10,905,944	12,542,470
00715 - Water Connection Fees Fd	1,437,446	2,857,994	3,225,475	3,077,852	3,077,852
00717 - Water Debt Service Fd	2,408,056	2,310,755	2,425,854	2,277,567	2,490,678
00721 - Sewer Operating Fd	31,591,116	32,682,449	35,631,422	29,505,472	24,326,960
00722 - Sewer F/A Replacement Fd	20,415,820	14,672,522	11,322,444	10,028,499	18,063,947
00726 - Sewer Expansion/Improvement Fd	930,464	1,286,235	2,231,366	1,393,170	1,393,170
00727 - Sewer Debt Service Fd	5,784,579	6,808,576	5,061,003	4,520,351	4,584,062
00731 - Solid Waste Disposal Fd	24,479,813	25,093,798	25,586,457	26,505,926	27,232,446
00741 - Airport Fd	96,742	123,152	113,913	116,828	119,852
00742 - Airport Debt Service Fund	90,934	91,928	93,785	88,099	57,548
00751 - Harbor Fd	7,076,103	7,128,481	7,485,838	7,424,286	7,615,346
<b>Total Enterprise</b>	<b>\$167,357,644</b>	<b>\$151,259,451</b>	<b>\$167,549,961</b>	<b>\$148,365,017</b>	<b>\$155,726,903</b>
<b>Internal Service</b>					
00814 - Risk Management Fd	\$3,348,653	\$3,553,754	\$2,254,999	\$3,628,557	\$3,641,286
00817 - Employee Benefits Fd	30,338,326	33,976,323	35,637,063	39,299,405	39,928,337
00818 - Workers Compensation Fd	6,846,717	5,373,910	5,106,672	3,696,530	3,798,186
00831 - Fleet Management Fd	7,067,820	6,978,961	7,516,175	7,407,108	7,609,485
00841 - Information Services Fd	5,543,551	5,461,506	5,679,162	5,860,064	6,047,262
00851 - City Building Services Fd	3,409,518	3,478,515	3,759,493	3,804,230	4,051,913
00871 - General Services Fund	325,444	356,788	393,048	407,525	410,691
<b>Total Internal Service</b>	<b>\$56,880,029</b>	<b>\$59,179,757</b>	<b>\$60,346,612</b>	<b>\$64,103,419</b>	<b>\$65,487,160</b>
<b>Grand Total</b>	<b>\$412,061,133</b>	<b>\$456,735,436</b>	<b>\$443,077,997</b>	<b>\$441,925,840</b>	<b>\$441,485,864</b>

Category	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Property Taxes	\$51,170,308	\$54,205,419	\$57,600,747	\$58,929,921	\$62,669,436
Sales & Use Taxes	21,452,095	23,265,039	22,130,638	22,308,402	22,986,108
Transient Occupancy Tax	5,950,710	6,574,179	7,066,170	6,995,000	7,419,300
All Other Taxes	3,748,809	3,772,650	3,932,476	3,802,000	3,930,000
Ambulance Billing	3,770,389	4,247,045	4,474,578	4,518,600	4,647,600
Charges for Service	9,135,567	10,773,270	10,996,440	11,140,047	11,167,432
Fines and Forfeitures	3,947,380	3,669,224	3,592,616	3,513,725	3,510,000
Intergovernmental	3,172,697	1,167,258	2,998,317	423,558	420,000
Licenses and Permits	3,613,495	4,502,726	5,856,354	5,022,400	5,188,620
Other Revenue and Transfers	21,066,045	19,921,774	20,594,506	21,031,403	20,933,871
Franchise Fees	4,470,596	4,493,687	4,185,453	4,477,498	4,071,254
Use of Money & Property	4,907,376	5,114,887	5,373,419	5,337,918	5,912,203
<b>Grand Total</b>	<b>\$136,405,467</b>	<b>\$141,707,158</b>	<b>\$148,801,714</b>	<b>\$147,500,472</b>	<b>\$152,855,824</b>

**Adopted Budget FY 2018-19**



FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>Property Taxes</b>					
4101 Prop Taxes- PY Secured	\$163,579	\$195,113	\$162,427	\$160,000	\$160,000
4101 Prop Taxes-Curr Secured	33,431,694	35,166,254	37,385,953	38,232,003	40,495,846
4101 Prop Taxes-In Lieu	14,618,526	15,340,612	16,274,957	17,292,788	18,028,176
4101 Prop Taxes-Suppl Curre Unsec	-360		27,380		
4101 Prop Taxes-Suppl Delinq Sec	-4,555	27,747	10,590	38,500	10,000
4101 Prop Taxes-Transfer	892,327	1,000,623	1,076,478	800,000	925,140
4101 Prop Taxes-Suppl Curr Sec	790,549	852,593	939,786	750,000	867,000
4103 Prop Tax-Residual RPTTF	1,026,393	1,330,029	1,410,656	1,356,630	1,869,216
4106 Tax Increment-Pass Thru	252,155	292,448	312,520	300,000	314,058
<b>Total Property Taxes</b>	<b>\$51,170,308</b>	<b>\$54,205,419</b>	<b>\$57,600,747</b>	<b>\$58,929,921</b>	<b>\$62,669,436</b>
<b>Sales &amp; Use Taxes</b>					
4121 Sales Tax - Compensation Fd	\$4,787,891	\$4,407,673	\$405		
4121 Sales&Use Tax - County	14,744,055	16,937,992	20,155,881	20,487,402	21,011,108
4121 Sales&Use Tax - Prop 172	1,920,149	1,919,374	1,974,352	1,821,000	1,975,000
<b>Total Sales &amp; Use Taxes</b>	<b>\$21,452,095</b>	<b>\$23,265,039</b>	<b>\$22,130,638</b>	<b>\$22,308,402</b>	<b>\$22,986,108</b>
<b>Transient Occupancy Tax</b>					
4116 Transient Occupancy Tax	\$5,950,710	\$6,574,179	\$7,066,170	\$6,995,000	\$7,419,300
<b>Total Transient Occupancy Tax</b>	<b>\$5,950,710</b>	<b>\$6,574,179</b>	<b>\$7,066,170</b>	<b>\$6,995,000</b>	<b>\$7,419,300</b>
<b>All Other Taxes</b>					
4126 Card Room Taxes - Table Fees	\$1,229,390	\$1,148,613	\$1,191,126	\$1,150,000	\$1,175,000
4156 Business Licenses - %	2,519,419	2,624,037	2,741,350	2,652,000	2,755,000
<b>Total All Other Taxes</b>	<b>\$3,748,809</b>	<b>\$3,772,650</b>	<b>\$3,932,476</b>	<b>\$3,802,000</b>	<b>\$3,930,000</b>
<b>Ambulance Billing</b>					
4452 Ambulance Billing	\$3,770,389	\$4,247,045	\$4,474,578	\$4,518,600	\$4,647,600
<b>Total Ambulance Billing</b>	<b>\$3,770,389</b>	<b>\$4,247,045</b>	<b>\$4,474,578</b>	<b>\$4,518,600</b>	<b>\$4,647,600</b>
<b>Charges for Service</b>					
4188 Prkg Meter Rev	\$309,822	\$338,752	\$393,011	\$469,400	\$470,000
4356 Aqua Recre				48,000	
4411 Docu Svcs-Accident Rpt Fees	29,884	38,951	30,497	30,400	35,000
4411 Docu Svcs-Conditional Use Prmt	24,631	13,082	32,626	8,000	
4411 Docu Svcs-Copies/Research	11,874	19,922	21,757	10,000	12,000
4411 Docu Svcs-Duplication Svcs	42,017	62,009	59,008	67,000	60,000
4411 Docu Svcs-Dvlpmnt Plan Rvw	17,621	-1,355	11,837	12,000	
4411 Docu Svcs-FingerPrint Fee	16,183	16,932	14,578	16,400	16,400
4411 Docu Svcs-Plan Applicatn Fees	11,296	600	9,022	5,000	
4411 Docu Svcs-PublicNtc/Postage	8,381	17,497	15,758	12,000	12,000
4411 Docu Svcs-Review/Research	50,002	54,559	109,228	45,000	110,000
4411 Docu Svcs-Revsn/Amnd Appvrd Prj	3,217		2,364		
4411 Docu Svcs-SaleMaps/Pub/Docs	187	115	14	200	
4411 Docu Svcs-Sign Permits	1,650	1,860	4,410	1,000	2,000
4411 Docu Svcs-Tentative Map Fees	1,544	3,525	-705		
4412 Docu Svcs-Elections	1,090	400	520	400	400
4413 Docu Svcs-City Clerk	1,291	2,231	2,464	2,000	2,000
4417 Business Lic - Admin Fee	331,090	352,337	345,467	357,155	357,155
4426 Appeal Planner Decisions	3,500	1,750	1,838		
4426 Developer's Conference	6,000	5,800	7,800	6,200	6,000
4426 Entitlement Reviews	553,507	596,473	369,114	488,500	373,500
4426 Environ Rvw Fees	3,672	6,678	4,528	3,300	4,500
4426 PlanCK-CASp	2,841	-5,520	4,438	5,000	4,400
4426 PlanCK-DevDeposit Revenue		115,103	226,508	440,000	417,200

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
4426 PlanCK-Final/Parcel Map	83,355	101,234	68,638	80,000	70,000
4426 PlanCK-Other		231,236	25,360	132,600	25,000
4426 PlanCk-Bldgs	822,944	1,231,781	1,600,032	1,086,000	1,485,000
4426 PlanCk-Erosn Cntrl	40,983	65,886	46,321	50,000	45,000
4426 PlanCk-Grading	219,015	332,507	272,205	265,000	265,000
4426 PlanCk-Improv	51,813	179,008	82,268	100,000	80,000
4426 PlanCk-Landscape	76,209	100,030	103,672	60,000	100,000
4426 Storm Water	63,496	70,541	66,570	60,000	10,000
4426 Subdvn Map-Devlpmt Fees	2,000				
4426 Substantl Conformity	13,800	15,705	13,230	13,800	13,000
4426 Survey Services	49,308	61,564	53,224	50,000	50,000
4451 Inspectn-After Hours	47,573	40,887	52,389	32,000	42,000
4451 Inspectn-Annual - OFD	79,678	33,139	82,570	75,000	70,000
4451 Inspectn-Bus License		76,666	65,479	65,300	73,600
4451 Inspectn-Erosion	23,511	43,607	35,931	35,000	35,000
4451 Inspectn-Fire Op Permits		4,882	7,108	6,500	4,800
4451 Inspectn-Fire Tanks		595	1,190	10,700	500
4451 Inspectn-Grading/Engr	82,631	137,637	177,393	115,000	150,000
4451 Inspectn-Imprvmnt/Engr	23,429	35,493	51,979	25,000	35,000
4451 Inspectn-Ldscpr/Engr	14,728	26,236	19,349	16,000	16,000
4451 Inspectn-MblHm AB925	10,096	10,096	10,511	10,000	10,000
4451 Inspectn-Other		73,336	1,826	8,400	1,700
4451 Inspectn-Spec-OFD	5,154	8,774	8,212	8,100	8,500
4451 Inspectn-System-OFD	403,864	45,378	48,654	166,000	45,000
4452 OTMD VO Admin Fee			12,015	12,000	12,000
4452 Other Fees & Svcs	92,545	115,313	104,165	93,200	110,000
4453 Libr Audio Visual Svcs					85,000
4455 Lobbyist Registration	4,256	4,215	3,375	4,200	3,500
4461 Reimb for Services	738,294	824,403	1,314,218	676,062	530,000
4526 Internal Svc Fund Rev	4,695,001	5,206,940	4,949,611	5,776,852	5,828,899
4526 Morro Hills-IntSvcRev	21,610	20,507	21,100	47,348	47,348
4526 Ocean Ranch-IntSvcRev	22,940	17,940	15,405	17,470	17,470
4526 Pacific Coast Bus Pk-IntSvcRev	16,035	16,035	16,360	15,560	15,560
<b>Total Charges for Service</b>	<b>\$9,135,568</b>	<b>\$10,773,272</b>	<b>\$10,996,442</b>	<b>\$11,140,047</b>	<b>\$11,167,432</b>
<b>Fines and Forfeitures</b>					
4196 FF&P - Abandoned Vehicle Abate	\$40,636	\$75,972	\$67,167	\$50,000	\$65,000
4196 FF&P - Admin Citation - CdEnfr	82,285	108,964	148,486	128,725	100,000
4196 FF&P - Impound Fees	16,700	18,200	20,900	16,000	16,000
4196 FF&P - Misc/Other	56,575	47,592	48,400	50,000	50,000
4196 FF&P - OPD Court Fines	541,776	538,102	507,707	530,000	530,000
4196 FF&P - OPD-Admin Tow Fees	247,177	141,824	146,729	140,000	140,000
4196 FF&P - OPD-False Alarm Fees	89,925	27,175	41,875	25,000	35,000
4196 FF&P - Red Light Photo Fines	428,561	70,010	19,389		
4196 FF&P - RetCk Fees			1,365		
4196 FF&P-OFD-FalseAlarm Fees		33,000	22,100	24,000	24,000
4196 FF&P-Parking Citation Current	2,443,745	2,608,385	2,568,498	2,550,000	2,550,000
<b>Total Fines and Forfeitures</b>	<b>\$3,947,380</b>	<b>\$3,669,224</b>	<b>\$3,592,616</b>	<b>\$3,513,725</b>	<b>\$3,510,000</b>
<b>Intergovernmental</b>					
4368 Oth Agencies- PS Reimbursement	\$117,511	\$70,014	\$108,030	\$50,500	
4368 Oth Agencies-Hmowner Prop Tx	280,740	274,822	275,020	250,000	250,000
4368 Oth Agencies-PS Reimbursement	8,610				

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
4368 Oth Agencies-Peace Offcr-Std	19,759	65,986	28,287	25,000	25,000
4368 Oth Agencies-Reimbursement			2,399,469		
4368 Oth Agencies-State Mandated	2,680,637	645,180	86,496		
4376 State & Local Grant		872			
4393 Cntrb-NonGovtSrc-PalomarClg	57,400	35,600	47,412	40,000	40,000
4393 Cntrb-NonGovtSrc-SONGS		20,000	20,000	20,000	20,000
4393 Contrib fr NonGovt Src	8,040	54,784	33,603	38,058	85,000
<b>Total Intergovernmental</b>	<b>\$3,172,697</b>	<b>\$1,167,258</b>	<b>\$2,998,317</b>	<b>\$423,558</b>	<b>\$420,000</b>
<b>Licenses and Permits</b>					
4152 License Revenue		-\$55			
4152 Reach Program Branding	10,000	10,000	10,000	10,000	10,000
4152 Taxicab VLF	8,362	5,412	5,610		
4156 Business Licenses - Penalty	180,854	82,072	71,536	75,000	50,000
4161 Prmt-Building	1,391,139	1,955,012	2,756,926	2,270,000	2,275,000
4161 Prmt-Coastal Development	24,205	31,607	19,697	31,000	
4161 Prmt-Grading/Engineering	6,600	18,547	27,770	18,000	20,000
4161 Prmt-Kiosk Sign Program	210	120	120	250	120
4161 Prmt-Mobil Home Operator	20,574	20,574	20,574	20,500	20,500
4161 Prmt-Right of Way	317,842	419,984	613,952	420,000	450,000
4161 Prmt-Special Events	54,436	81,079	110,065	60,000	60,000
4161 Prmt-Street & Curb Engineer					
4161 Prmt-Street Name Assignment	1,950	38,219	41,902	6,500	38,000
4165 Fees-Permit Refund			9,600		
4165 Fees-SatWagering			26,083	20,000	20,000
4182 Parking Machine Collections	1,469,407	1,627,096	1,875,305	1,873,150	1,975,000
4182 Prkg Mach-Temp Lot 24 B	5,070	73,056	99,376	73,000	100,000
4186 PrkgPrmt-Annual	122,847	140,004	167,838	145,000	170,000
<b>Total Licenses and Permits</b>	<b>\$3,613,496</b>	<b>\$4,502,727</b>	<b>\$5,856,354</b>	<b>\$5,022,400</b>	<b>\$5,188,620</b>
<b>Other Revenue and Transfers</b>					
4357 Non-PrgmRev-Annual Rent			\$5,000		\$5,000
4357 Non-PrgmRev-External 35% Cmmss			4,112		37,015
4357 Non-PrgmRev-Internal 20% Cmmss			457		9,161
4385 Genl Adm Charge	2,794,102	2,882,776	6,914,897	6,778,853	6,421,452
4385 Genl Adm Chrg InLieu of Tax	4,054,900	4,054,900			
4501 Misc Inc-SatWagering Fee	24,411	23,968			
4501 Misc Income	1,783,860	344,959	244,745	166,363	101,640
4501 Misc Revenue-Settlement	153,364	63,302	13,188		
4501 Other Misc. Revenue	10,300	28,496	22,299	1,000	
6800 Trns-f Airport Fd	10,700	10,700			
6800 Trns-f Del Oro Hills MD Fd	90,075	90,075	90,075	90,075	38,154
6800 Trns-f Douglas Park MD Fd	21,460	21,460	21,460	21,460	9,174
6800 Trns-f Federal Grant SR	6,790	252			
6800 Trns-f GF Community Fac CIP Fd			25,000		
6800 Trns-f Gas Tax Fd	535,000	535,000	542,500	535,000	535,000
6800 Trns-f Genl Cap Projects Fd			10,700	50,000	50,000
6800 Trns-f Genl Fund			119,434	119,434	119,434
6800 Trns-f Guajome Ridge MD Fd	6,203	6,203	6,203	6,203	2,628
6800 Trns-f HOME Fd			40,701		
6800 Trns-f Harbor Fd	5,375,546	5,504,280	6,015,304	6,196,682	6,223,996
6800 Trns-f LightDist.	410,000	410,000	410,000	410,000	410,000
6800 Trns-f Mar Lado MD Fd	13,716	13,716	13,716	13,716	9,086

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
6800 Trns-f Mission Meadows MD Fd	7,430	7,430	7,430	7,430	3,146
6800 Trns-f Peacock Hills MD Fd	1,482	1,482	1,482	1,482	628
6800 Trns-f Rancho Hermosa MD Fd	6,213	6,213	6,213	6,213	2,550
6800 Trns-f Risk Mgmt	71,169	66,120	53,430	21,554	
6800 Trns-f Santa Fe Mesa MD Fd	106,995	106,995	106,995	106,995	45,321
6800 Trns-f Sewer Operating				58,800	
6800 Trns-f Solid Waste Disposal Fd	3,841,531	3,849,272	4,114,556	4,308,309	4,378,854
6800 Trns-f Solid Waste-City Svcs	1,015,912	1,053,515	1,070,235	1,264,201	1,764,812
6800 Trns-f State&Local Grant Fd				27,229	
6800 Trns-f Sunburst Hms MD Fd	1,041	1,041	1,041	1,041	101
6800 Trns-f Sunset Hills MD Fd	2,602	2,602	2,602	2,602	1,102
6800 Trns-f Vista Del Rio MD Fd	567	567	584	584	240
6800 Trns-f Water Operating Fd	720,677	836,452	730,146	836,177	765,377
<b>Total Other Revenue and Transfers</b>	<b>\$21,066,046</b>	<b>\$19,921,776</b>	<b>\$20,594,505</b>	<b>\$21,031,403</b>	<b>\$20,933,871</b>
<b>Franchise Fees</b>					
4166 Franchise Fees	\$4,470,596	\$4,493,687	\$4,185,453	\$4,477,498	\$4,071,254
<b>Total Franchise Fees</b>	<b>\$4,470,596</b>	<b>\$4,493,687</b>	<b>\$4,185,453</b>	<b>\$4,477,498</b>	<b>\$4,071,254</b>
<b>Use of Money &amp; Property</b>					
4216 Investment Earnings-Pool	\$691,720	\$753,204	\$932,140	\$768,400	\$768,400
4216 Investment Earnings-Pool Prem	8,934	12,229	20,583	12,000	12,000
4216 Invstmnt Earn-PERS Paydown					600,000
4351 PM R&L-Cell Tower Cty Prop	317,651	345,620	315,308	345,000	345,000
4351 PM R&L-Cell Tower ROW	560,220	569,254	554,950	670,000	570,000
4351 PM R&L-City	1,135,110	1,160,278	1,162,962	1,184,000	1,184,000
4351 PM R&L-TideLnd Optical	3,231	2,777	3,118	2,800	2,800
4351 PM R&L-TideLnd Pier Bait	67,676	66,444	65,669	67,000	67,000
4351 PM R&L-TideLnd Rubys Diner	295,010	286,445	310,752	285,000	285,000
4351 PM R&L-TideLnd Tin Fish	48,117	47,376	49,010	47,000	47,000
4352 Recreation Rentals	87,322	111,217	116,030	107,045	112,545
4352 Recreation Rentals-Permit Reve	3,438	4,476	4,207	5,000	5,000
4353 R&L-Hbr Tideland	625,849	650,720	644,929	670,000	670,000
4353 R&L-L.L.Resource Ctr Rents	68,778	59,288	91,576	101,173	101,173
4353 R&L-REACH Air Prop Lease	156,000	156,000	156,000	156,000	156,000
4355 R&L Fire Facility Use			10,220	20,000	20,000
4355 R&L-Other			800		
4358 Special Events	88,133	90,688	103,153	97,400	99,185
4361 Sports & Athletics	141,188	120,134	120,638	125,400	145,400
4364 Aquatic Revenue	432,685	438,246	430,983	474,200	473,200
4366 Recreation Program Fees	138,079	204,547	242,109	158,600	206,600
4366 Recreation Senior Programs	8,297	7,777	7,144	13,900	13,500
4366 Summer Camp	29,938	28,167	31,138	28,000	28,400
<b>Total Use of Money &amp; Property</b>	<b>\$4,907,376</b>	<b>\$5,114,887</b>	<b>\$5,373,419</b>	<b>\$5,337,918</b>	<b>\$5,912,203</b>
<b>Grand Total</b>	<b>\$136,405,470</b>	<b>\$141,707,163</b>	<b>\$148,801,715</b>	<b>\$147,500,472</b>	<b>\$152,855,824</b>

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>Special Revenue</b>					
<b>00102 - Investment Clearing Fd</b>					
Investment Earnings-Pool	\$746,578	\$804,295	\$945,342	\$885,951	\$1,215,380
<b>00204 - Asset Seizure Fd</b>					
Investment Earnings-Pool	6,795	7,005	8,089	4,500	4,500
Oth Agencies-Forftd Prop Share	87,121	54,751	45,740	35,000	35,000
Oth Federal Grants	376				
<b>00209 - Library Fd</b>					
Investment Earnings-Pool		10	11	119	
Contrib fr NonGovt Src	61,788	58,280	60,156	68,000	
Libr Audio Visual Svcs	100,381	87,015	80,204	110,000	
Trns-f Genl Fund	85,800	85,800	125,800	125,800	
<b>00212 - TransNet Fd</b>					
SalesTax-TransNet II1/2 Cent		9,679,143	7,231,392	21,964,709	8,103,095
Investment Earnings-Pool	18,723	2,644	1,693		
State & Local Grant	409,413	206,279	224,235	200,000	200,000
<b>00213 - Gas Tax Fd</b>					
Gas Tax - Sct2105	991,755	963,909	988,638	1,022,653	1,015,934
Gas Tax - Sct 2106	672,878	642,102	650,986	622,451	656,324
Gas Tax - Sct2107	1,269,264	1,255,141	1,253,432	1,321,120	1,260,473
Gas Tax - Sct2107.5	10,000	10,000	10,000	10,000	10,000
Gas Tax - Sct 2103	1,694,947	881,923	469,614	704,458	1,352,858
Gas Tax - Loan Repymt				201,318	200,606
Gas Tax-RMRA-Excise Tx				800,000	2,930,320
Gas Tax-RMRA-Tspt Imprv Fee				214,644	
Investment Earnings-Pool	41,013	39,802	41,042	22,526	22,526
Trns-f TransNet Fd	803,532		400,000		
Trns-f Pavement Repair Fd			346		
Trns-f GF Community Fac CIP Fd			300,000		
Trns-f Solid Waste Disposal Fd	150,000	150,000	150,000	150,000	
Trns-f Risk Mgmt	2,837	1,426	757		
<b>00215 - TDA-Transp Devlpmt Act Fd</b>					
State & Local Grant			90,000		
<b>00216 - Pavement Repair Fd [SLTPPR]</b>					
Investment Earnings-Pool	2	2	1		
<b>00217 - Supplt Law Enforcmt Fd</b>					
Investment Earnings-Pool	3,714	3,715	2,005		300
St & Local Grant		231,178	277,804	481,455	269,986
State & Local Grant	396,037	101,447	87,832		
<b>00218 - State &amp; Local Asset Seizure Fd</b>					
Investment Earnings-Pool	79	77	114		
Oth Agencies-Forftd Prop Share			3,192	1,000	1,000
<b>00221 - Oside LightingDistrict 2-91 Fd</b>					
Spec Assmt-Lightg Dist	1,152,216	1,177,797	1,173,158	1,170,827	1,178,674
Investment Earnings-Pool	2,545	1,868	1,803		
Investment Earnings-Pool Prem	308	403	642		
Interest - Loan	230	665			
Street Light-Energy Fees	102		635	5,000	5,000
St Lght-Svc Pnt Connection Fee	60		60		
Bond Prcds-2013 St Light Lse					
Trns-f Gas Tax Fd	390,000	701,728	390,000	390,000	390,000
<b>00222 - LLEBG/JAG Grant Fd</b>					
Investment Earnings-Pool		34	9		
State & Local Grant		184,753	79,871		
Oth Federal Grants					
<b>00237 - CDBG Fd</b>					
HsngLnRePay-MentalHlthSys	41,001	41,001	41,001	41,001	41,001
HUD CDBG	1,403,320	1,460,125	2,172,098	1,959,292	1,931,497
Contra-CDBG-Prog Incm	-65,446	-235,189	-223,162	-41,001	-41,001

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Trns-f CDC Housing Rehab Loan		101,964	73,961		
<b>00241 - Sunset Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	24,627	24,587	24,851	24,586	24,586
Investment Earnings-Pool	405	396	464	399	399
<b>00242 - Mission Meadows MD Fd</b>					
Spec Assmt-Lndscp Dist	8,868	8,886	8,843	8,904	8,904
Investment Earnings-Pool	91	4			
Investment Earnings-Pool Prem	2	3	5		
<b>00243 - Sunburst Homes MD Fd</b>					
Spec Assmt-Lndscp Dist	9,029	8,985	9,123	8,938	8,938
Investment Earnings-Pool	587	597	730	613	613
Investment Earnings-Pool Prem	2	3	5		
<b>00244 - Douglas Park MD Fd</b>					
Spec Assmt-Lndscp Dist	199,937	204,598	208,331	193,115	197,311
Investment Earnings-Pool	2,550	2,803	3,596	2,743	2,743
Investment Earnings-Pool Prem	52	70	113		
Trns-f Risk Mgmt	2,520		1,584		
<b>00246 - Rancho Hermosa MD Fd</b>					
Spec Assmt-Lndscp Dist	30,772	26,569	31,716	28,747	31,979
Investment Earnings-Pool	38	96	192	165	165
Investment Earnings-Pool Prem	7	10	17		
<b>00247 - Santa Fe Mesa MD Fd</b>					
Spec Assmt-Lndscp Dist	338,482	338,413	338,750	337,509	337,509
Investment Earnings-Pool	1,326	1,603	1,698	1,048	1,048
Trns-f Risk Mgmt	9,125		645		
<b>00248 - Del Oro Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	525,162	524,302	522,154	534,717	516,324
Investment Earnings-Pool	517	698	655	1,973	1,973
Investment Earnings-Pool Prem	136	178	283		
Trns-f Risk Mgmt			964		
<b>00249 - Mar Lado MD Fd</b>					
Spec Assmt-Lndscp Dist	91,679	69,770	68,952	69,783	69,783
Investment Earnings-Pool	220	272	319	173	173
Investment Earnings-Pool Prem	18	24	38		
Reimb for Services			1,052		
<b>00250 - Guajome Ridge MD Fd</b>					
Spec Assmt-Lndscp Dist	54,466	54,859	56,625	57,305	58,909
Investment Earnings-Pool	908	972	1,117	933	933
Investment Earnings-Pool Prem	14	19	31		
<b>00251 - Peacock Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	16,162	16,097	15,926	16,062	16,062
Investment Earnings-Pool	362	373	442	465	465
Investment Earnings-Pool Prem	4	6	9		
<b>00252 - Vista Del Rio MD Fd</b>					
Spec Assmt-Lndscp Dist	9,581	9,567	9,841	10,050	10,332
Investment Earnings-Pool	451	462	565	497	497
Investment Earnings-Pool Prem	2	3	5		
<b>00254 - El Camino MCF MD Fd</b>					
Spec Assmt - Spec Taxes				2,143	2,143
<b>00260 - Traffic Services Fd</b>					
Trns-f Genl Fund	48,829				
<b>00272 - State and Local Grant Fd</b>					
Investment Earnings-Pool	149	115	9		
IntEm-Ocean Ranch-Reserve				0	2
St & Local Grant		74,368	184,686	1,015,803	
State & Local Grant	955,445	1,094,917	865,732	2,437,544	1,728,512
Oth Federal Grants			15,629	35,506	
Contrib fr NonGovt Src				325,504	17,152
Reimb for Svcs				163,376	
Trns-f Genl Fund	297,456	169,369	418,293	326,874	302,584

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Trns-f Supptl Law Enforcmt Fd	103,000	103,000	103,000	103,000	103,000
<b>00273 - Federal/State PassThru SR Fd</b>					
Investment Earnings-Pool			111		
HsngLnRePay-NSP	1,896	-1,895			
St & Local Grant		19,003	60,404		
State & Local Grant	244,479	525,376	139,787	791,187	
Oth Federal Grants	1,340,507	1,557,744	565,530	1,402,034	
<b>00274 - Federal Grant Special Rev Fd</b>					
Investment Earnings-Pool		233	517		
St & Local Grant	45,263	28,854	31,147	70,377	
Federal Grants	15,686			141,750	
Oth Federal Grants	467,445	614,180	487,068	344,020	41,109
Trns-f Genl Cap Projects Fd			33,962		
Transfers In				15,750	
<b>00276 - Private Grants/Donations Fd</b>					
Non-PrgmRev-SrSvcs Donations	1,357	625	1,713		
Non-PrgmRev-SrSvcs Spnsrs	-403				
Contrib fr NonGovt Src	1,600	4,100	1,500	1,000	1,000
Private Foundations	13,860	31,599	55,283	14,850	13,500
<b>00277 - HOME Grant Fund</b>					
Investment Earnings-Pool	2,853	694	47	1,387	1,387
HsngLnRePay-NSP	5,439	9,324	3,108		
Hm Ln Payback	3,734	79,527	179,974		
Hm Ln Payback-VntgPnt	356,286	363,571	362,397		
Hm Ln Payback-1st TimeHmByr	112,108				
Hm Ln Payback-Contra	0	-934,867	-222,700		
H&N-HOME Grant Revenue					1,112,676
HOME Grant Revenue	39,159	52,219	54,496	44,661	46,046
HOME CHDO Req Cmty Hsg	1,639,972	2,346,430	755,890		125,466
HOME Grant - Contra	-336,758				
Misc Income		3,734	125		
Trns-f Genl Fund	650,000				
Trns-f Inclusionary In Lieu Fu	217,412	2,416,232	622,806	0	
Trns-f Low/Mod Hsng			900,000		
<b>00278 - Inclusionary In Lieu Fund</b>					
Investment Earnings-Pool	39,101	34,565	30,176	42,737	17,437
HsngLnRePay-CntryClub	0		45,028		
HsngLnRePay-Cape Cod		51,858	56,752		
HsngLnRePay-LaMision			47,891		
Developer Fees	99,150	262,318	1,871,229	782,212	762,408
Inclusionary Hsng Admin Fee	3,845	6,645	24,315	15,700	11,300
Misc Income					
<b>00281 - CDC- Low/Mod Hsng Fund</b>					
Investment Earnings-Pool	5,777	7,742	7,623	7,063	7,063
HsngLnRePay-OldGrove P&I	47,784	47,784	47,784	47,784	47,784
HsngLnRePay-ShadowWay	293,181	388,234	298,195	374,312	290,387
<b>00282 - CDC Housing Rehab Loan Prog Fd</b>					
Investment Earnings-Pool		173	26		
CDC-Rehab Prog Incm	24,439	194,014	187,425	12,241	12,108
Contra-CDC-Rehab Prog Incm		-92,223	-113,500	-12,241	-12,108
Contrib fr NonGovt Src	151,098	179,561	166,475	350,000	350,000
<b>00283 - CDC Hsng Section 8 Fd</b>					
Investment Earnings-Pool	2,060	98	72		
Investment Earnings-Program	183	10	11		
Sct 8 - Fraud Rcvy-HAP	9,299	19,524	59,362	23,161	60,529
Sct 8 - Prog Admin	1,179,867	1,413,721	1,358,039	1,423,317	1,331,888
Sct 8 - Fraud Rcvy-Admin	9,299	19,524	24,958	23,161	60,529
Sct8 Vchrs-HUD	13,059,300	14,046,585	15,289,649	16,661,138	16,856,893
Sct8 Vchrs-Adm Port In	127,914	105,956	99,626	103,128	103,299
Sct8 Vchrs-Adm Port Out	-14,548	-11,696	-14,116	-92,819	-14,498

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
FSS-Forfeitures	8,340	12,428	5,094		
FSS-Coord	67,812	68,354	68,721	68,680	68,680
Sec8-VASH HAP	32,850	361,355	268,558	126,420	
Misc Income	138	3,691	12,391		
Misc Inc - Ports Admin	275		-229		
Trns-f Genl Fund				38,136	
<b>00284 - CDC Adm/Program Development Fd</b>					
Investment Earnings-Pool	352	374	424	353	353
Oth Agencies-Habitat	60,000	60,000	60,000	60,000	60,000
Contrib fr NonGovt Src	151,192	146,584	137,232	153,369	153,369
Misc Income			1,200		
<b>00286 - CDC Housing Mortgage Rev Bd Fd</b>					
Investment Earnings-Pool	1,748	1,770	2,351	1,783	1,783
Bd Hsng AdmFee-Riverview Sprin					5,000
Bd Hsng AdmFee-LagnaVista Mbl	4,096	4,129	4,178	4,128	
Bd Hsng AdmFee-VntgPt 2 Bush	28,250	28,250	28,250	14,125	
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
BdHsng AdmFee-VillaStoria			8,907	7,000	8,750
Misc Income		2,030	3,100		
Trns-f CDC Adm/Program	60,000	60,000	60,000	60,000	60,000
<b>00288 - Hsng MobileHome Rent Cntrl Fd</b>					
Prmt-MfdHms Prk Registration	256,129	287,751	318,083	292,127	295,906
Investment Earnings-Pool	2,738	3,453	5,354	2,870	2,870
<b>00289 - CDC Hsng CalHome Prog Fd</b>					
Investment Earnings-Pool	1,097	1,324	1,804	1,310	1,310
HsngLnRePay-CalHome	45,795	99,698	173,228		
CalHm Prog-Prog Reimb	277,350				
CalHm Prog-Actvty Dlvry Fee	20,000				
Misc Income	4,945	4,154	665		
<b>Total Special Revenue</b>	<b>\$34,126,485</b>	<b>\$46,407,892</b>	<b>\$44,768,371</b>	<b>\$61,630,893</b>	<b>\$46,144,120</b>
<b>Debt Service</b>					
<b>00402 - Ocean Ranch Corp Ctr-CFD Fd</b>					
Spec Assmt-CFD&IDComm Fac	1,443,364	1,387,991	1,482,313	1,521,746	1,538,672
Spec Assmt-Admin Fee	35,000	35,000	35,000	36,500	35,000
Investment Earnings-Pool	6,093	7,235	12,455		
Investment Earnings-Pool Prem	383	484	821		
Interest - Loan	155	500	1,576		
Interest - 13A Ocean Ranch					
Bond Prcnds					
Transfers In	37,275				
<b>00403 - Pacific Coast Business Pk-CFD</b>					
Spec Assmt-CFD&IDComm Fac	593,634	572,292	658,744	543,619	578,563
Spec Assmt-Admin Fee	30,000	30,000	30,000	31,500	30,000
Investment Earnings-Pool	392	640	2,195		
Investment Earnings-Pool Prem	163	211	369		
IntErn-Pacific Coast Business	20	776	1,579		
<b>00420 - General Debt Service Fd</b>					
Interest-05 COP Ref Civic Cntr	1	6			
IntErn-Pension Obligation	5	233	1,022		
Interest - Loan		21	271		
Interest - Loan 2015 POB		7	19		
R&L-CvcCtr	2,417,575	2,427,363	2,278,250	2,287,750	2,255,000
Bond Prcnds		40,961,016			
Contrib-Unfunded PERS	3,540,347	3,680,512	3,592,152	3,738,915	3,874,731
<b>00455 - Morro Hills CFD Fd</b>					
Spec Assmt-CFD&IDComm Fac	-558				
Spec Assmt-Admin Fee	103,285	83,030	77,545	46,860	45,000
Spec Assmt - Spec Taxes	1,805,988	1,718,522	1,713,711	1,149,932	1,165,718
Spec Assmt - PrePayment	984,710	307,096	74,796		

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Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Investment Earnings-Pool	15,958	15,151	19,663		
Investment Earnings-Pool Prem	489	613	965		
Interest - Loan	389	1,348	4,207		
Interest-13A Morro Hills					
Interest - 2014A Redemption	44	38	67		
Bond Prcds					
<b>00456 - 14 Morro Hills IA1 CFD Fd</b>					
Spec Assmt-Admin Fee				31,140	30,000
Spec Assmt - Spec Taxes				504,885	515,822
<b>00961 - OPFA DS Fd</b>					
Investment Earnings-Pool	15,287	14,820	4,429		
Interest - 2011 Pol/Libr COP	2	13	104		
Interest-13 COP2003 Ref					
Interest-13COP Ref Ser A	21	97	264		
R&L-13COP Ref Ser A	1,349,000	1,349,000	1,349,000	1,349,200	1,349,199
IntrnlSvc Fd Rev-2011 Pol/Libr	798,872	807,857	820,864	818,015	828,660
<b>00963 - Oceanside Lighting Dist-DS Fd</b>					
R&L-2013 St Light Lse	476,219	476,219	476,219	476,219	476,219
<b>Total Debt Service</b>	<b>\$13,654,113</b>	<b>\$53,878,091</b>	<b>\$12,638,600</b>	<b>\$12,536,281</b>	<b>\$12,722,584</b>
<b>Capital Projects</b>					
<b>00501 - General Capital Projects Fd</b>					
Investment Earnings-Pool	17,913	21,439	41,866		
Other Percentage Rents			505,700	360,000	360,000
PM R&L-Agriservice			166,707	90,000	90,000
PM R&L-SoCal SC LP			40,892	50,000	50,000
Misc Income			1,066		
Trns-f Genl Fund	280,000	30,000	172,935	1,472,935	172,935
Trns-f Park Fees Fd			625,000		
<b>00503 - Public Facility Fees Fd</b>					
Investment Earnings-Pool	14,716	22,410	32,196		
Developer Fees	614,162	974,762	1,643,710	943,626	1,408,114
Misc Income	490,521				
<b>00508 - Traffic Signal DIF Fd</b>					
Investment Earnings-Pool	4,081	3,687	3,744		
In Lieu-Fiber Optics	15,000				
Developer Fees	79,451	94,115			
Misc Income					
<b>00510 - SLRR Major Water Course Fd</b>					
Investment Earnings-Pool	23,467	18,667	17,794		
Developer Fees		48,661		308,804	
<b>00511 - SLRR-DD-1/Zone-1A Fd</b>					
Investment Earnings-Pool	4,830	4,820	6,064		
Developer Fees		75,547			
<b>00512 - SLRR-DD-1/Zone-1B Fd</b>					
Investment Earnings-Pool	5,675	5,495	6,538		
Developer Fees		12,630			
<b>00513 - SLRR-DD-1/Zone-1C Fd</b>					
Investment Earnings-Pool	111	108	127		
<b>00514 - SLRR-DD-1/Zone-1D Fd</b>					
Investment Earnings-Pool	9,232	8,928	10,165		
Developer Fees					
Trns-f SLRR-DD-1/Zn Pilgram Cr				775,566	
<b>00515 - SLRR-DD-1/Zone Pilgram Crk Fd</b>					
Investment Earnings-Pool	5,757	5,541	6,364		
<b>00516 - Drainage DIF Fd</b>					
Investment Earnings-Pool			4,881		
Developer Fees			529,022	308,600	637,952
Trns-f SLRR-DD-1/Zn-1A					294,000
Trns-f SLRR-DD-1/Zn-1B					805,000

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Trns-f SLRR-DD-1/Zn-1C				15,541	
Trns-f LACrk Mjr Wtr					350,000
Trns-f LAC DD 2/Zn 2A				186,230	
Trns-f Loma Alta Crk DD-2/Zn2b				283,170	
Trns-f BVCrk Mjr Wtr Course Di					62,000
Trns-f Buena Vista Crk Fd					355,705
Trns-f TMI Triangle				77,841	
Trns-f Center City DD-5 Fd				39,551	
<b>00520 - LACrk Mjr Wtr Course Dist 2 Fd</b>					
Investment Earnings-Pool	2,677	3,836	4,305		
Developer Fees	411,434	2,660			
<b>00521 - Loma Alta Creek DD-2/Zn-2A Fd</b>					
Investment Earnings-Pool	1,076	1,291	1,517		
Developer Fees	211,913	1,250			
<b>00522 - Loma Alta Crk DD-2/Zone-2B Fd</b>					
Investment Earnings-Pool	1,850	1,964	2,306		
Developer Fees	90,363				
<b>00530 - BVCrk Mjr Wtr Course Dist 3 Fd</b>					
Investment Earnings-Pool	556	554	610		
Developer Fees	1,517	3,639			
<b>00531 - Buena Vista Creek DD-3 Fd</b>					
Investment Earnings-Pool	2,642	2,531	2,932		
Developer Fees	2,558	5,720			
<b>00540 - TMI Triangle DD-4 Fd</b>					
Investment Earnings-Pool	557	540	634		
<b>00550 - Center City DD-5 Fd</b>					
Investment Earnings-Pool	284	278	299		
Developer Fees	3,099	3,794			
<b>00561 - Major Thoroughfare Fees Fd</b>					
Investment Earnings-Pool	74,560	73,072	85,847		
Developer Fees	387,057	481,805	912,067		1,043,770
Misc Income	18,260	440,000			
<b>00562 - Th-Fare/Traffic Signal DIF Fd</b>					
Investment Earnings-Pool			1,987		
Developer Fees			656,118	840,176	325,696
Trns-f Traffic Signal Fees					129,327
<b>00581 - GF Community Facilities CIP Fd</b>					
Technology Surcharge	30,087	47,224	61,802	55,540	56,720
General Plan Surcharge	133,439	179,095	242,931	189,500	190,000
Misc Income		0	13,733		
Trns-f Genl Fund	496,455	295,000	295,000	295,000	295,000
Trns-f City Bldg Ser	10,000		120,000		
<b>00596 - Municipal GolfCourse Improv Fd</b>					
Investment Earnings-Pool	862	478	950		
Contrib fr NonGovt Src	8,071		17,767		
Trns-f Genl Fund		100,000			
<b>00598 - Park Fees Fd</b>					
Investment Earnings-Pool	15,018	20,304	34,253		
Developer Fees	168,144	1,311,242	2,702,910	1,497,678	1,923,054
<b>Total Capital Projects</b>	<b>\$3,637,395</b>	<b>\$4,303,087</b>	<b>\$8,972,739</b>	<b>\$7,789,758</b>	<b>\$8,549,273</b>
<b>Enterprise</b>					
<b>00711 - Water Operating Fd</b>					
FF&P - Misc/Other	594,105	547,359	547,242	453,001	504,609
FF&P - Agriculture Penalties		1,639	-1,087		
Investment Earnings-Pool	162,916	148,148	102,950	105,562	173,930
Invstmnt Earn-PERS Paydown					86,965
PlanCk-Bldgs					23,593
PlanCk-Grading					11,770
PlanCk-Improv					8,950

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Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Entitlement Reviews		850	3,830		
Inspectn-Annual					37,500
Shut-off Fee					18,200
Reimb for Services	424	7,864		3,500	3,195
Reimb for Svcs-WtrMtrExchange			85	3,500	400
Reimb for Svcs-Water Testing			10,320	5,000	21,003
Reimb for Svcs-Hydraulic Model					36,250
Water Sales	47	47			
Water Sales	18,613,501	16,660,430	17,193,913	15,680,826	16,110,690
Water Sales-Admin Fees	664,980	641,380	598,465	594,629	622,643
Water Sales-Wtr Mtr Chg	9,193,178	9,604,132	9,558,155	8,431,280	9,107,558
Water Sales-Cln Strmwtr	1,120,364	1,048,016	1,178,457	1,324,352	1,434,614
Water Sales-Hydro Elec Gen	23,071	12,672	9,514	6,261	16,343
Water Sales-Constructn Fee	52,577	70,998	130,446	82,715	111,575
Water Sales-SDCWA Infrstrctr	1,908,878	1,915,960	1,970,547	1,972,843	2,104,122
Water Sales-SDCWA Surcharge	16,227,747	17,449,491	21,490,498	22,016,093	22,312,478
Water Sales-SDCWA MWD Ready	1,429,921	1,512,255	1,624,740	1,457,511	893,577
Water Sales-Fire Svc	109,292	114,975	122,840	120,693	111,748
Water Sales-VID	623,355	395,655	181,020	140,851	429,000
Misc Income	4,555	12,842	9,355	5,000	16,359
Misc Revenue-Settlement	55		75		
Misc Inc - Sale Surplus Equip				5,000	5,000
Trns-f Genl Fund					
Trns-f Gas Tax Fd	20,500	20,500	20,500	20,500	20,500
Trns-f State&Local Grant Fd					
Trns-f Federal Grant SR				35,906	
Trns-f Water F/A Replacement			9,616,422		
Trns-f Water Connection Fees			514,650		
Trns-f Water Debt Svc Fd					
Trns-f Solid Waste Disposal Fd				56,000	
Trns-f Risk Mgmt	9,169	18,368	14,832		
<b>00712 - Water F/A Replacement Fd</b>					
Investment Earnings-Pool	271,958	281,319	431,322	403,251	270,178
Invstmnt Earn-PERS Paydown					133,073
Water Sales	4,875,594	4,266,135	5,734,365	7,127,314	7,755,146
Water Sales-Wtr Mtr Chg	2,340,384	2,471,837	3,308,948	3,375,379	4,384,073
Misc Income		90,182			
Trns-f Water Operating Fd	14,800,000	910,507			
<b>00715 - Water Connection Fees Fd</b>					
Investment Earnings-Pool	97,483	121,506	176,823	170,151	114,001
Invstmnt Earn-PERS Paydown					56,150
Interest-Swr Outfall Loan	147,630	171,878			
PlanCk-Recycled Wtr			31,390		
Dev Fees - Expansion	714,801	1,059,205	2,682,420	2,490,760	2,490,760
Reimb for Svcs-RclmWtr in Lieu	220,607	498,796	318,248	404,179	404,179
Reimb for Svcs-Potblwat InLieu	1,925	6,609	16,594	12,762	12,762
Trns-f Adhoc Project Fd					
Trns-f Water Operating Fd		1,000,000			
Trns-f Sewer Expnsn/Improv Fd	255,000				
<b>00717 - Water Debt Service Fd</b>					
Interest - 2013A Wtr Ref	108,679	110,792	105,471		
Water Sales	1,089,407	958,073	1,044,889	1,037,702	1,150,764
Water Sales - Wtr Mtr Chg	522,470	555,213	590,833	557,952	650,540
Internal Svc Fund Rev	687,500	686,677	684,661	681,913	689,374
<b>00721 - Sewer Operating Fd</b>					
FF&P - Misc/Other				311,000	
Investment Earnings-Pool	125,729	103,469	108,236	90,822	60,548
Invstmnt Earn-PERS Paydown					30,274
PlanCk-Bldgs					23,593
PlanCk-Grading					11,770
PlanCk-Improv					8,950

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
Entitlement Reviews		425	5,320		
Inspectn-Annual					37,500
Reimb for Services					
Reimb for Svcs - Fallbrook PUD	16,649	14,760	14,412	28,733	34,533
Reimb for Svcs - Pendleton Cap	410,395	334,414	334,479	330,590	346,690
Reimb for Svcs - Vista	345,732	290,879	0	101,705	101,705
Reimb for Svcs-BrineDischrg	23,511	25,863	8,970	23,789	23,789
Reimb for Svcs-Rnbw CIP	169,584	197,319			
Reimb for Svcs-Hydranautics	1,521	9,125	9,127	9,125	9,125
Reimb for Svcs-Hydraulic Model					36,250
Sewer Rev- Sewer Svc Fees	11,370,218	13,556,184	11,527,051	11,142,671	9,319,837
Sewer Rev - Swr Flow Rev	18,301,754	17,288,058	16,539,392	16,565,405	13,375,764
Sewer Rev - Rainbow MWD	760,500	667,231	1,063,986	843,115	843,115
Sewer Rev - Ind Waste	56,667	66,581	66,863	58,517	63,517
Sewer Rev EnvrnMtgtnSrchg	2	1	2		
Misc Income			10,376		
Misc Inc - Sale Surplus Equip	5,379	174			
Trns-f State&Local Grant Fd					
Trns-f Sewer F/A Replacement		127,966	5,943,208		
Trns-f Sewer Debt Svc Fd					
Trns-f Risk Mgmt	3,475				
<b>00722 - Sewer F/A Replacement Fd</b>					
Investment Earnings-Pool	260,517	306,368	418,020	401,826	269,223
Invstmnt Earn-PERS Paydown					132,603
Sewer Svc Fees	3,529,028	3,640,090	4,482,184	3,871,321	7,252,863
Sewer Rev - Swr Flow Rev	5,713,309	5,446,869	6,422,240	5,755,352	10,409,258
Trns-f Sewer Operating Fd	10,900,000	5,279,195			
Trns-f Risk Mgmt	12,966				
<b>00726 - Sewer Expansion/Improvement Fd</b>					
Investment Earnings-Pool	13,400	40,309	59,746	52,560	35,215
Invstmnt Earn-PERS Paydown					17,345
Dev Fees - Expansion	688,091	1,127,966	2,139,509	1,340,610	1,340,610
Reimb for Svcs-Sewer In Lieu F	2,133	117,960	32,111		
Trns-f 2010 Strm Dmg	226,840				
<b>00727 - Sewer Debt Service Fd</b>					
Interest -13 COP Ref Ser A	130,948	130,749	124,972		
Sewer Svc Fees	2,158,723	2,227,911	2,020,918	1,817,838	1,882,423
Sewer Rev - Swr Flow Rev	3,494,908	1,359,746	2,915,113	2,702,513	2,701,639
Trns-f Sewer Operating Fd		3,090,170			
<b>00731 - Solid Waste Disposal Fd</b>					
Prmt-Special Events					20,000
PlanCK-SW Enclosure					30,000
Cntrct Trsh P/U-WstMgmt	17,312,931	17,566,429	17,768,819	19,074,284	19,350,000
Cntrct Trsh P/U-StrmWtr	609,136	607,263	606,947	645,214	651,961
Cntrct Trsh P/U-RS	1,039,106	1,035,282	1,036,058	1,111,376	1,114,203
Waste Mgmt Collector Payment					
WM Coll Pymt	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
WM Coll Pym-Excess Rev	162,394	199,516	378,361	293,732	302,847
Solid Waste Revenue	37,220	27,625	27,724	35,000	50,000
SolidWst Rev - City Svcs	3,612,776	3,957,183	3,988,048	3,638,420	4,005,535
Misc Income	6,250	500	80,500	7,900	7,900
<b>00741 - Airport Fd</b>					
Investment Earnings-Pool	611	23			
PM R&L-Airport Perm	96,131	123,129	113,913	116,828	119,852
<b>00742 - Airport Debt Service Fund</b>					
Investment Earnings-Pool	2,992	3,742	5,547		
Trns-f Airport Fd	87,942	88,186	88,238	88,099	57,548
<b>00751 - Harbor Fd</b>					
Fees					1,004
Fees-Transfer Fee	13,820	69,000	68,572	58,700	58,700

FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2014-15	FY 2015-16	FY 2016-17	Budget FY 2017-18	Budget FY 2018-19
Fees-Waitlist Fee	1,370	17,175	20,615	11,900	11,900
Fees-RV Dump Fees			24,237	24,932	24,932
Parking Machine Collections			690,883	816,188	912,690
PrkgPrmt-Annual			66,997	45,249	45,249
Prkg Meter Rev			33,444	52,931	39,531
Investment Earnings-Pool	30,128	32,573	42,591	15,100	15,100
Inspectn-Harbor Boat	1,536	5,568	5,222	5,316	5,316
Harbor Police&Maint Svcs	1,962	12,363	18,152	6,272	6,272
Harbor-Key Charge		12,040	14,780		
Reimb for Services					7,783
Harbor SlipRntl Revenue	3,890,278	-223	-1,696		
Harbor SlipRntl-Perm	1,269,657	4,959,687	5,117,108	5,091,299	5,132,889
Harbor SlipRntl-Guest	38,924	133,040	141,553	108,919	98,919
Lshld-Harbor Leases	1,035,388	1,115,209	1,226,423	1,170,796	1,254,061
Osido Outrigger Canoe Club	15,060	15,415	16,818	15,684	
Misc Income	777,980	756,634	139	1,000	1,000
<b>Total Enterprise</b>	<b>\$167,357,644</b>	<b>\$151,259,451</b>	<b>\$167,549,961</b>	<b>\$148,365,017</b>	<b>\$155,726,903</b>
<b>Internal Service</b>					
<b>00814 - Risk Management Fd</b>					
FF&P - Risk Mgmt-Adm Dmg Recov	235,880	137,007	257,239		
Misc Income		1,084,133	749,465		
Misc Revenue-Settlement					
Internal Svc Fund Rev	3,112,773	2,332,614	1,248,295	3,628,557	3,641,286
Trns-f Genl Fund					
Trns-f Water Operating Fd					
<b>00817 - Employee BenefitsFd</b>					
FF&P - HR No Show Fees					
Reimb for Services	19,830	13,934	12,613		
Misc Income	2,366	47,948	6,236		
Misc Revenue-Settlement					
Internal Svc Fund Rev	30,316,130	33,914,441	35,618,214	39,299,405	39,928,337
<b>00818 - Workers Compensation Fd</b>					
Internal Svc Fund Rev	6,793,472	5,373,910	5,106,672	3,696,530	3,798,186
Ins Settlement	53,245				
<b>00831 - Fleet Management Fd</b>					
Interest - Vessel Loan			5,500		
R&L-Equip-M&O Chg	4,100,565	4,268,197	4,365,160	4,505,139	4,625,588
R&L-Equip-Replace.Chg	2,935,552	2,686,747	2,572,893	2,841,969	2,923,897
Misc Income	2,211	1,475	2,182	60,000	60,000
Trns-f GF Community Fac CIP Fd			279,000		
Trns-f Water Operating Fd			140,000		
Trns-f Genl Fund			73,000		
Trns-f Sewer Operating			23,186		
Trns-f Sewer F/A Replacement			34,000		
Trns-f Risk Mgmt	29,492	22,542	21,254		
<b>00841 - Information Services Fd</b>					
DocuSvcs-Pub Copiers	5,914	6,891	4,901	5,000	5,000
Misc Income	114,091	133,810	84,202		
Misc Revenue-Settlement					
Internal Svc Fund Rev	5,272,190	5,169,449	5,438,709	5,703,714	5,890,912
Intrnl Svc Fd Rev-Rplcmnt	151,356	151,356	151,350	151,350	151,350
Trns-f Genl Fund					
<b>00851 - City Building Services Fd</b>					
Recreation Rentals		6,000	6,000	6,000	6,000

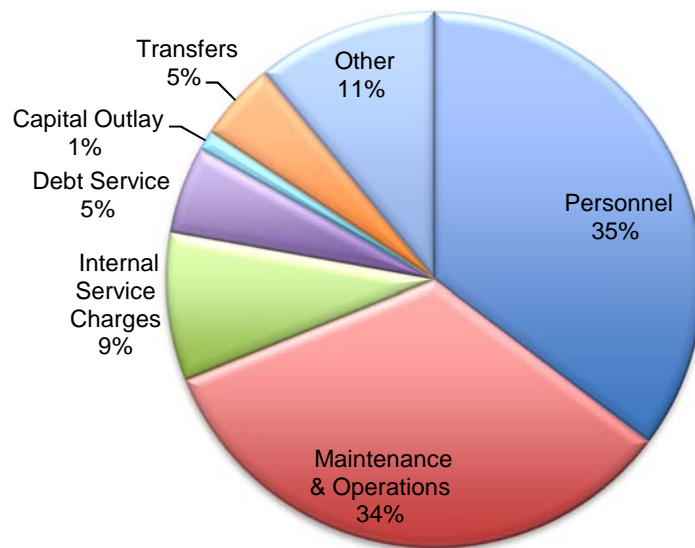
FINANCIAL SCHEDULES

Revenues by Fund - Other Funds

Description	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2014-15	FY 2015-16	FY 2016-17	Budget FY 2017-18	Budget FY 2018-19
Misc Income	6,000	0	45,529		
Internal Svc Fund Rev	3,346,007	3,417,724	3,640,188	3,735,158	3,976,769
Intrnl Svc Fd Rev-Rplcmnt	54,791	54,791	62,895	63,072	69,144
Trns-f Risk Mgmt	2,720		4,881		
<b>00871 - General Services Fund</b>					
Internal Svc Fund Rev	325,444	356,788	393,048	407,525	410,691
<b>Total Internal Service</b>	<b>\$56,880,029</b>	<b>\$59,179,757</b>	<b>\$60,346,612</b>	<b>\$64,103,419</b>	<b>\$65,487,160</b>
<b>Grand Total</b>	<b>\$275,655,666</b>	<b>\$315,028,278</b>	<b>\$294,276,283</b>	<b>\$294,425,368</b>	<b>\$288,630,040</b>

Category	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Personnel	\$115,501,690	\$121,998,471	\$124,870,006	\$136,029,704	\$140,450,363
Maintenance & Operations	115,832,274	\$119,856,868	\$122,574,042	\$138,855,673	\$133,681,326
Internal Service Charges	32,947,980	\$32,731,681	\$31,588,293	\$35,229,383	\$35,474,215
Debt Service	16,917,804	\$16,944,922	\$16,236,708	\$21,552,889	\$20,990,568
Capital Outlay	7,894,766	\$5,961,114	\$7,262,853	\$7,750,413	\$4,729,024
Transfers	53,149,141	\$39,341,529	\$40,188,059	\$21,933,090	\$18,942,202
Other	50,280,849	\$89,696,695	\$53,052,756	\$40,702,242	\$43,554,682
<b>Grand Total</b>	<b>\$392,524,504</b>	<b>\$426,531,280</b>	<b>\$395,772,717</b>	<b>\$402,053,394</b>	<b>\$397,822,380</b>

### Adopted Budget FY 2018-19



FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

Fund	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>General Fund</b>					
00101 - General Fd	\$130,179,656	\$134,250,374	\$139,460,703	\$149,351,558	\$151,741,054
Total General Fund	\$130,179,656	\$134,250,374	\$139,460,703	\$149,351,558	\$151,741,054
<b>Special Revenue</b>					
00102 - Investment Clearing Fd	\$746,576	\$804,294	\$945,340	\$885,951	\$1,215,380
00204 - Asset Seizure Fd	-1,488	61,287	81,261	478,500	404,500
00209 - Library Fd	263,724	271,783	304,903	303,800	
00212 - TransNet Fd	2,148,516	860,390	2,088,954	2,445,154	350,000
00213 - Gas Tax Fd	4,987,146	4,706,573	5,236,462	4,848,756	8,893,899
00215 - TDA-Transp Devlpmt Act Fd		3,000	87,000		
00216 - Pavement Repair Fd [SLTPPR]	-1	-1	346		
00217 - Supptl Law Enforcmt Fd	414,324	318,794	371,122	1,050,547	270,835
00218 - State & Local Asset Seizure Fd	-17	-36	117	1,000	1,000
00221 - Oside LightingDistrict 2-91 Fd	5,721,553	2,578,986	1,765,629	1,612,481	1,612,021
00222 - LLEBG/JAG Grant Fd	73,234	100,941	79,887		
00237 - CDBG Fd	1,378,883	1,367,902	2,063,901	1,954,787	1,930,858
00241 - Sunset Hills MD Fd	27,649	20,629	27,048	33,276	32,306
00242 - Mission Meadows MD Fd	32,887	17,981	11,543	8,904	4,621
00243 - Sunburst Homes MD Fd	5,134	4,934	7,862	11,782	8,383
00244 - Douglas Park MD Fd	170,911	164,030	171,936	286,803	301,393
00246 - Rancho Hermosa MD Fd	25,666	16,097	26,021	30,418	44,314
00247 - Santa Fe Mesa MD Fd	316,186	310,437	385,303	416,617	371,478
00248 - Del Oro Hills MD Fd	549,336	492,729	550,877	604,654	516,861
00249 - Mar Lado MD Fd	89,538	59,994	71,827	83,802	81,454
00250 - Guajome Ridge MD Fd	46,098	50,625	52,038	84,155	87,575
00251 - Peacock Hills MD Fd	16,706	13,331	16,499	28,874	28,420
00252 - Vista Del Rio MD Fd	6,859	5,990	8,035	15,064	16,756
00272 - State and Local Grant Fd	1,278,112	1,648,062	1,431,487	4,538,108	2,156,128
00273 - Federal/State PassThru SR Fd	1,780,989	1,971,405	1,330,154	5,520,978	
00274 - Federal Grant Special Rev Fd	525,984	631,668	560,588	603,114	45,015
00276 - Private Grants/Donations Fd	19,575	38,570	36,192	21,350	14,500
00277 - HOME Grant Fund	2,548,018	4,812,010	2,333,179	44,808	1,284,203
00278 - Inclusionary In Lieu Fund	355,963	2,570,103	837,909	541,047	535,560
00281 - CDC- Low/Mod Hsng Fund	54,874	56,444	980,745	76,877	51,174
00282 - CDC Housing Rehab Loan Prog Fd	175,538	281,526	240,425	350,161	349,550
00283 - CDC Hsng Section 8 Fd	14,841,330	15,764,804	17,427,942	18,710,841	18,899,464
00284 - CDC Adm/Program Development Fd	211,010	206,071	197,657	217,930	213,419
00286 - CDC Housing Mortgage Rev Bd Fd	114,673	115,392	119,758	120,640	112,727
00288 - Hsng MobileHome Rent Cntrl Fd	178,975	123,136	135,025	298,608	298,689
00289 - CDC Hsng CalHome Prog Fd	298,179	60,238	237,911	181,310	181,310
Total Special Revenue	\$39,402,640	\$40,510,119	\$40,222,883	\$46,411,097	\$40,313,793
<b>Debt Service</b>					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$1,008,234	\$1,325,623	\$1,470,418	\$1,501,225	\$1,531,425
00403 - Pacific Coast Business Pk-CFD	607,784	622,379	705,749	523,893	586,438
00420 - General Debt Service Fd	5,960,518	46,752,651	5,869,386	6,026,665	6,129,731
00455 - Morro Hills CFD Fd	2,811,747	2,495,682	1,925,758	1,212,429	1,191,356
00456 - 14 Morro Hills IA1 CFD Fd				536,701	537,440
00961 - OPFA DS Fd	2,141,430	2,149,043	2,184,303	2,167,215	2,177,859
00963 - Oceanside Lighting Dist-DS Fd	476,219	476,220	476,219	476,219	476,219
Total Debt Service	\$13,005,932	\$53,821,598	\$12,631,833	\$12,444,347	\$12,630,468

FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

Fund	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>Capital Projects</b>					
00501 - General Capital Projects Fd	\$193,786	\$967,856	\$1,531,902	\$1,691,345	\$709,818
00503 - Public Facility Fees Fd	51,645	49,228	89,579	159,500	62,831
00508 - Traffic Signal DIF Fd	37,263	41,164	22,840	71,495	129,327
00510 - SLRR Major Water Course Fd	198,184	192,643	217,423	502,380	502,380
00511 - SLRR-DD-1/Zone-1A Fd	-999	-2,196	6,192		294,000
00512 - SLRR-DD-1/Zone-1B Fd	-1,181	-2,591	6,677		805,000
00513 - SLRR-DD-1/Zone-1C Fd	-23	-51	129	15,541	
00514 - SLRR-DD-1/Zone-1D Fd	1,400	1,474	85,057	82,804	20,000
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	-1,203	-2,636	6,521	775,566	
00516 - Drainage DIF Fd			6,758	163,285	169,504
00520 - LACrk Mjr Wtr Course Dist 2 Fd	-888	-1,600	4,404		350,000
00521 - Loma Alta Creek DD-2/Zn-2A Fd	-610	-606	1,549	186,230	
00522 - Loma Alta Crk DD-2/Zone-2B Fd	-347	-817	2,355	283,170	
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	-120	-257	21,300		62,000
00531 - Buena Vista Creek DD-3 Fd	-550	-1,202	3,009		355,705
00540 - TMI Triangle DD-4 Fd	-116	-255	647	77,841	
00550 - Center City DD-5 Fd	-61	-130	324	39,551	
00561 - Major Thoroughfare Fees Fd	262,695	184,303	493,479	421,297	258,980
00562 - Th-Fare/Traffic Signal DIF Fd			76		
00581 - GF Community Facilities CIP Fd	556,957	1,103,087	2,632,158	1,389,978	1,416,607
00596 - Municipal GolfCourse Improv Fd	28,094	99,647	11,503	1,000	
00598 - Park Fees Fd	118,754	87,101	794,895	178,444	139,105
Total Capital Projects	\$1,442,680	\$2,714,162	\$5,938,777	\$6,039,427	\$5,275,257
<b>Enterprise</b>					
00711 - Water Operating Fd	\$69,842,076	\$56,210,123	\$56,133,380	\$53,749,716	\$53,680,612
00712 - Water F/A Replacement Fd	462,470	718,348	10,922,193	1,599,759	1,912,190
00715 - Water Connection Fees Fd	40,828	-35,065	696,722		56,150
00717 - Water Debt Service Fd	5,335,840	8,280,495	1,186,796	2,201,313	1,787,363
00721 - Sewer Operating Fd	40,753,105	38,416,486	29,069,094	24,264,974	23,140,908
00722 - Sewer F/A Replacement Fd	479,923	790,313	7,221,966	2,526,707	2,154,133
00726 - Sewer Expansion/Improvement Fd	356,190	77,911	55,808	632,500	17,345
00727 - Sewer Debt Service Fd	2,272,477	2,644,040	903,261	4,442,309	4,437,558
00731 - Solid Waste Disposal Fd	24,330,708	24,724,187	25,472,129	26,640,452	27,464,773
00741 - Airport Fd	165,784	178,346	184,401	107,398	61,097
00742 - Airport Debt Service Fund	15,417	10,980	14,126	164,786	57,548
00751 - Harbor Fd	6,728,646	6,853,197	7,266,613	7,641,780	7,226,844
Total Enterprise	\$150,783,464	\$138,869,361	\$139,126,489	\$123,971,694	\$121,996,521
<b>Internal Service</b>					
00814 - Risk Management Fd	\$6,856,208	\$3,173,625	\$2,256,290	\$3,627,551	\$3,641,317
00817 - Employee Benefits Fd	30,297,815	33,509,012	35,636,281	37,594,283	40,887,526
00818 - Workers Compensation Fd	6,416,187	5,321,270	4,902,739	4,152,018	3,784,543
00831 - Fleet Management Fd	5,438,596	5,987,351	6,195,270	7,825,229	7,257,388
00841 - Information Services Fd	5,097,409	4,849,173	4,962,648	6,270,337	5,890,911
00851 - City Building Services Fd	3,271,940	3,179,646	3,511,805	3,953,865	3,992,911
00861 - Radio Communications Svcs Fd			549,890		
00871 - General Services Fund	332,059	345,398	377,222	411,997	410,691
Total Internal Service	\$57,710,214	\$56,365,475	\$58,392,145	\$63,835,280	\$65,865,287
<b>Grand Total</b>	<b>\$392,524,586</b>	<b>\$426,531,089</b>	<b>\$395,772,830</b>	<b>\$402,053,403</b>	<b>\$397,822,380</b>

Department	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended Budget FY 2017-18	Adopted Budget FY 2018-19
<b>General Government</b>					
City Council	\$896,240	\$909,839	\$918,716	\$957,977	\$974,475
City Clerk	1,091,693	1,012,948	1,184,927.00	1,201,361	1,394,361
City Treasurer	331,497	390,812	305,945.00	323,449	345,138
City Manager	1,029,120	1,054,064	1,190,771.00	1,535,042	1,499,826
City Attorney	1,517,320	1,569,374	1,662,825.00	1,769,917	1,801,080
Non Departmental	8,146,655	6,567,044	8,154,038.00	9,306,608	9,886,449
Financial Service	4,902,064	5,036,033	5,228,416.00	6,038,211	5,831,377
Human Resources	761,565	665,364	691,551.00	714,123	690,812
<b>Total General Government</b>	<b>\$18,676,154</b>	<b>\$17,205,478</b>	<b>\$19,337,189</b>	<b>\$21,846,688</b>	<b>\$22,423,518</b>
<b>Public Safety</b>					
Police	\$52,556,556	\$56,110,514	\$56,491,994	\$59,062,717	\$59,029,227
Fire	27,806,198	28,890,836	30,237,729.00	30,628,669	31,879,647
<b>Total Public Safety</b>	<b>\$80,362,754</b>	<b>\$85,001,350</b>	<b>\$86,729,723</b>	<b>\$89,691,386</b>	<b>\$90,908,874</b>
<b>Public Works</b>					
Public Works	\$13,823,581	\$13,956,031	\$14,727,140	\$16,384,833	\$16,576,433
<b>Total Public Works</b>	<b>\$13,823,581</b>	<b>\$13,956,031</b>	<b>\$14,727,140</b>	<b>\$16,384,833</b>	<b>\$16,576,433</b>
<b>Community Development</b>					
Development Services	\$6,840,224	\$7,385,720	\$7,423,555	\$8,688,168	\$9,150,063
<b>Total Community Development</b>	<b>\$6,840,224</b>	<b>\$7,385,720</b>	<b>\$7,423,555</b>	<b>\$8,688,168</b>	<b>\$9,150,063</b>
<b>Community/Cultural Svcs</b>					
Library	\$4,705,232	\$4,797,225	\$4,959,209	\$5,306,002	\$5,465,202
Neighborhood Services	5,771,711	5,904,570	6,283,887.00	7,434,481	7,216,964
<b>Total Community/Cultural Svcs</b>	<b>\$10,476,943</b>	<b>\$10,701,795</b>	<b>\$11,243,096</b>	<b>\$12,740,483</b>	<b>\$12,682,166</b>
<b>Grand Total</b>	<b>\$130,179,656</b>	<b>\$134,250,374</b>	<b>\$139,460,703</b>	<b>\$149,351,558</b>	<b>\$151,741,054</b>

**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. It also recaps historical data to indicate the financial status of the 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.

It is important to stress that this financial forecast is not a budget, nor is it a proposed financial plan for achieving City or Council objectives.

<i>in millions</i>	<b>Adopted FY 2018-19</b>	<b>Projected FY 2019-20</b>	<b>Projected FY 2020-21</b>	<b>Projected FY 2021-22</b>	<b>Projected FY 2022-23</b>
<b>RECURRING REVENUES</b>					
Property Taxes	\$62.67	\$63.92	\$65.20	\$66.50	\$67.83
Sales & Use Taxes	22.99	23.22	23.45	23.68	23.92
Transient Occupancy Tax	7.42	7.64	8.58	10.89	11.31
All Other Taxes	3.93	4.04	4.09	4.15	4.21
Franchise Fees	4.07	4.00	3.94	3.87	3.81
Licenses & Permits	5.19	5.31	5.37	5.42	5.48
Fines & Forfeitures	3.51	3.48	3.44	3.44	3.44
Use of Money & Property	5.91	5.26	5.30	5.34	5.39
Intergovernmental	0.42	0.38	0.38	0.38	0.38
Ambulance Billing	4.65	4.69	4.78	4.88	4.97
Charges for Services	11.17	11.28	11.28	11.17	11.17
Transfers In & Other Revenues	20.93	21.04	21.26	21.46	21.65
<b>TOTAL RECURRING REVENUES</b>	<b>\$152.86</b>	<b>\$154.25</b>	<b>\$157.07</b>	<b>\$161.18</b>	<b>\$163.56</b>
<b>RECURRING EXPENDITURES</b>					
Personnel	\$110.78	\$112.56	\$117.59	\$122.63	\$127.18
Maintenance & Operations	18.58	19.42	19.80	19.09	19.49
Capital Outlay	0	0	0	0	0
Debt Service	0.59	0.41	0.41	0.41	0.41
Internal Service Charges/Transfers	21.79	21.83	19.93	20.08	19.84
<b>TOTAL RECURRING EXPENDITURES</b>	<b>\$151.74</b>	<b>\$154.21</b>	<b>\$157.73</b>	<b>\$162.21</b>	<b>\$166.92</b>
PERS Unfunded Liability Set Aside			0.68	1.01	3.35
<b>PROJECTED SURPLUS/(SHORTFALL)</b>	<b>\$1.12</b>	<b>\$0.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**ECONOMIC OUTLOOK**

The U.S. economic growth is continuing in the same pattern it has been following for much of the post-recession period with solid growth in business investment and spending. At the state level, California's housing shortage and high home prices and rents continues to be one of the greatest impediments to the states future growth.

The City of Oceanside's revenues have stabilized since the great recession and are projected to increase nominally the next few years. Oceanside continues to grow with new homes being built and increasing housing prices along with new commercial properties and hotels which should result in consistent incremental increases in property tax and transient occupancy tax revenues in future years. Sales taxes are projected to remain flat due to slow sales growth in retail establishments and enhanced online sales.

The City's increasing employee costs, specifically CalPERS retirement costs, are impacting the City's ability to invest in infrastructure repairs and increase services for the citizens. The City's pension cost is projected to increase \$11.8 in the general fund over the next five years. With employee pension costs rising faster than operating revenues, there is a potential for a structural deficit in future years. The

City has implemented a plan to help mitigate growing employee costs. Employee bargaining groups are being asked to pay a higher percentage of the total costs and the City has capped the City contribution to employee health care.

**KEY POINTS**

- The financial forecast does not address any future adverse budget impacts from State or Federal actions beyond the CalPERS September 2016 Actuarial Report increase and the December 2016 CalPERS increases due to the lowering of the discount rate. As a percent of compensation, Safety personnel CalPERS costs will increase from 40.89 percent in FY 2018-19 to 56.47 percent in FY 2022-23. Miscellaneous personnel CalPERS costs will increase from 28.54 percent in FY 2018-19 to 39.8 percent in FY 2022-23.
- Assumptions used to forecast revenue and expenditures are noted in a separate section of the report.
- The financial forecast will be updated on an annual basis to accommodate adjustments in economic trends.

**SUMMARY OF MAJOR ASSUMPTIONS****DEMOGRAPHIC TRENDS**

**Population** – Oceanside's 2017 population per the California Department of Finance is 176,500.

**Inflation** – The City monitors the Consumer Price Index for All Urban Consumers (CPI-U), for San Diego, CA, as reported by the US Department of Labor. The most recent data as of January 2017 reflects a CPI of 3.3 percent. The increase is largely the result of an increase in the price of gasoline.

**Consumer Confidence Index** – This index is a barometer of the health of the U.S. economy from the perspective of the consumer. The index is based on consumers' perceptions of current business and employment conditions, as well as their expectations for six months hence regarding business conditions, employment, and income. The Consumer Confidence Index as of October 2017 was 125.9 which is the highest level since 2000 signaling

consumers are more upbeat about the economy as the labor market improves and stock prices climb to record highs.

**Unemployment Rate** – The City of Oceanside unemployment rate of 3.8 percent was slightly higher than the San Diego County unemployment rate of 3.7 percent as of October 2017. The State of California unemployment rate was 4.9 percent as of October 2017.

**REVENUES**

**Property Tax** – Oceanside is experiencing commercial and residential construction growth and increases in property values.

The City of Oceanside contracts with HdL Companies for property tax management services. HdL Companies reports the median sale price of a single-family home in Oceanside at \$471,500 in

2017, a 5.96 percent increase from calendar year 2016. This price is still below the peak median in FY 2005-06 of \$480,000.

HdL Companies preliminary guide of the City's property tax revenues for FY17-18 shows the City experienced a net taxable value increase of 6.7 percent for the 2017-18 tax roll. This was slightly more than the increase experienced countywide at 6.0 percent. The assessed value increase between 2016-17 and 2017-18 was \$1.4 billion.

Projections based on historical data and projected tax base growth is as follows: Year 1 increase of 8.0 percent due, in part, to greater revenues in FY 2017-18 than budgeted and the rise of assessed property values. Year 2-5 an increase of 2 percent has been projected.

**Sales & Use Tax** –The City of Oceanside contracts with HdL Companies for sales tax management services. A preliminary estimate of the City's sales tax revenues for Year 1 is a 3.1 percent increase. Year 2 to Year 5 an increase of 1 percent is projected and is based on nominal projected growth in retail and restaurants.

**Transient Occupancy Tax (TOT)** –City's transient occupancy tax revenues are projected to increase 10.7 percent in Year 1 due to FY 2017-18 actuals trending higher than budget and higher occupancy levels and room rates. Year 2 is projected to increase 3.0 percent due to anticipated industry trends. Year 3 is projected to increase 12.3 percent due to Seaclyff Terrace opening (127 rooms). Year 4 is projected to increase 26.9 percent due to the opening of the Hilton Trilogy at Buena Vista Lagoon (436 rooms). Year 5 is projected to decrease from Year 4 to 3.9 percent based on industry projections. There are additional hotels in the planning stage that were not considered in the forecast as the completion dates are unknown.

**All Other Taxes** - Year 1 is expected to increase 4.7 percent due, in part, to higher than expected actuals for FY 2017-18 and increased business license fees. Business licenses, the largest contributor to this category, are projected to increase 1.4 percent annually in Years 2-5 due to business' gross receipt

increases due to improved economic conditions and newly constructed businesses opening.

**Franchise Fees** - San Diego Gas & Electric is projected to decrease slightly from 2017-18 budget based on actual receipts and then remain flat the remaining 4 years as future increases are difficult to predict. Other franchise fees from Cox and AT&T are forecasted to decrease as more consumers opt for lower cost internet based entertainment.

**License & Permits** - A majority of these permits are development and parking related, with the largest portion for building permits. The forecast projects a 4.6 percent increase in Year 1 and then flattening out in Years 2 through 5 at 1.1 percent.

**Fines & Forfeitures** - The majority of these revenues collected by the City are for parking citations and traffic fines. The forecast reflects a slight increase in Year 1, then decreases in Years 2 and 3, and then flat in Years 4 and 5. The decrease is attributed to reduced revenue from court fines, false alarm fees and code enforcement administrative citations.

**Use of Money and Property** - The revenues collected in this category are from investment returns and leases and rentals. A slight decrease of .02 percent in Year 1 is due to the FY 2017-18 budget being adjusted downward based on actual returns being adjusted for City Policy 200-11 changes which allocate 1/3 of the investment earnings to pay down the CalPERS unfunded liability. Remaining Years 2-5 projected to increase only .08 percent annually due to the uncertainty of investment income.

**Intergovernmental** - The Year 1 decrease of 7.3 percent is due to the Police Department no longer participating in a San Diego County reimbursement program. Years 2-5 are projected to remain flat as it is unknown what programs the City will participate in.

**Ambulance Billing** - Rates are adjusted annually in July. An annual increase of 1.7 percent in Year 1 is assumed due to trending of revenues in FY 2017-18 and actuals for FY 2016-17. A 2 percent increase per year is estimated for remaining Years 2-5.

**Charges for Services** - This category of revenue includes development related revenues, fire inspections, and general administration charges. The forecast assumes building related revenues are projected to remain flat due to a potential flattening of building activity.

**Transfers In & Other Revenue** - Transfers are projected to remain flat as there are no new inflows of revenue from other funds anticipated.

## EXPENDITURES

**Personnel** - All bargaining units' costs approved prior to December 2017 have been included in the forecast. For the four bargaining units that will finish negotiations in FY 2017-18 that will go into effect in FY 2018-19, a placeholder was used. For Years 2-5, a 2 percent increase is forecasted for all bargaining units.

Other assumptions:

1. Applicable step increases were included for each year of the forecast.
2. Does not include cost of any future potential compensation studies.
3. Includes minimum wage increases for appropriate hourly extra help employees.
4. Includes all known PERS costs.

The primary issue that the City must contend with is the additional CalPERS rate increases, due to the CalPERS Board lowering of the discount rate (December 2016) over a three year period from 7.5 percent to 7 percent and the July 2017 annual actuarial report.

To summarize, the net-new CalPERS increases for FY 2018 - 23 should be fairly "firm"; however, CalPERS does recalculate the costs on an annual basis so the City cannot rule out further increases. Between FY 2018-19 and FY 2022-23 the total General Fund CalPERS increase is estimated at \$11.8M. The estimated increases are \$.7M Year 1, \$2.77M Year 2, \$3.15M Year 3, \$2.8M Year 4 and \$2.4 Year 5. As a percentage of compensation, Safety will increase from 40.89 percent in FY 2018-19 to 56.47 percent in FY 2022-23. Miscellaneous

will increase from 28.54 percent in FY 2018-19 to 39.38 percent in FY 2022-23.

CalPERS increases have been a concern for some time due to the known unfunded liability. Consequently, since FY 2015-16 monies have been "set aside" specifically for this reason. To date, the General Fund has accumulated \$8.8M of one-time money to help cope with the rapidly increasing CalPERS costs (PERS Unfunded Liability Set Aside). The \$8.8M is not a "fix" but can serve as a one-time cushion as the City works through the budgets on an annual basis to bring revenues and expenditures into alignment.

It is recommended that CalPERS Unfunded Liability Set Aside funds be used beginning in FY 2020-21 which is the first of the three year increase in rates due to the discount rate change. Year 3 will use \$.68M, Year 4 will use \$1.01M, and Year 5 will use \$3.35M for a total of \$5.04M out of the \$8.8M that has been set aside.

**Maintenance & Operations** - expenditures in this category includes such items as professional and contractual services, equipment maintenance and rental, memberships and subscriptions, training, utilities and a variety of other operating costs for departments funded by the General Fund. A CPI increase of 2 percent has been forecasted for Year 1 to Year 5 to cover recurring multiyear expenses. However, the FY 2018-19 budget will be a "rollover" and departments will have to justify any net-new expenditure requests.

**Capital Outlay** – no capital outlay has been forecasted.

**Debt Service** – this reflects the General Fund portion of the debt service payments on the 2013 Certificate of Participation ending in 2023. The 2015 Refunding Taxable Pension Obligation Bonds (2005 Taxable Pension Obligation Bonds) ending August 2025, is reflected in the Personnel category. The 2015 Lease Revenue Bonds (Civic Center Refunding) debt service payments are included in the internal service charges. These bonds will be paid off in 2019.

**Internal Service Charges/Transfers** – the City has five internal service funds that provide services to the City as a whole. Included in each department operating budget is an amount to pay for these services. The services are risk management, fleet management, information services, general services and city building services. Collectively they are known as “internal service charges.” Transfers to these internal service funds are allocated based on usage formulas as defined in various Administrative Directives, and encompass costs for the materials, equipment and the overhead of providing these services.

#### **AVAILABLE FUND BALANCE**

In accordance with the Healthy City Reserve Fund Policy #200-08, 12 percent of the General Fund operating expenditures (or \$17.4 million) is identified as a committed fund balance. The General Fund Unassigned Fund Balance available for future capital projects or other City projects/services is \$2.1 million as of June 30, 2017. The \$2.1 unassigned fund balance cannot be used for ongoing operating expenditures.

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget of \$108.8 M for FY 2018-19. This amount is contained in the FY 2018-19 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 major new and continuing projects include:

1. Street Overlay Projects	\$3.7 million
2. Storm Drain Improvements	2.6 million
3. RCS System Replacement	2.5 million
4. Mainline R/R Crossing Safety	3.5 million
5. Downtown Water Pipeline Replacement	0.4 million
6. Downtown Sewer Pipeline Replacement	0.8 million
7. Tyson St Park Restrooms	1.7 million
8. Fire Training Tower	0.8 million
9. El Corazon Aquatic Center	0.6 million
10. OPD Improvements	0.3 million
11. Reservoir Structural Analysis & Rehabilitation	4.2 million
12. La Salina Pump Station	3.2 million
13. San Luis Rey Maintenance Building Upgrades	1.8 million
14. Sewer Land Outfall	3.5 million
15. Buena Vista Lift Station	1.0 million
16. Food Waste to Energy	1.4 million
17. Mission Ave/I-5 Sewer Crossing	1.0 million
18. Weese Plant Improvements	1.7 million
19. Pure Water Oceanside – Phase 2	6.3 million
20. Melrose Extension (link)	6.1 million

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

<i>in millions</i>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
TRANSNET PROGRAM	\$8.19	\$2.97	\$6.93	\$11.69	\$6.74
THOROUGHFARE PROGRAM	7.23	2.77	4.40	0.00	0.00
DRAINAGE PROGRAM	2.55	0.00	0.00	0.00	0.00
PARKS PROGRAM	2.33	0.91	1.91	0.16	0.16
MUNICIPAL BUILDINGS PROGRAM	8.71	1.72	1.66	1.60	1.60
WATER PROGRAM	22.68	60.16	68.09	38.48	9.65
SEWER PROGRAM	32.35	61.68	43.60	28.51	16.06
HARBOR PROGRAM	1.20	1.78	2.60	1.00	1.70
MISC. CITY'S CAPITAL PROJECTS	2.28	0.71	0.63	0.63	0.63
CITYWIDE DRAINAGE PROGRAM	2.17	1.68	0.93	2.68	2.68
GRANTS	6.20	1.78	0.80	0.80	0.80
SB-1 PROGRAM	4.31	4.35	5.27	5.32	5.52
SOLID WASTE	1.08	0.00	0.00	0.00	0.00
STREETS-GAS TAX PROGRAM	6.90	4.59	4.54	4.41	4.46
THOROUGHFARE SIGNAL PROGRAM	0.62	2.00	0.27	0.27	0.27
	<b>\$108.80</b>	<b>\$147.10</b>	<b>\$141.63</b>	<b>\$95.55</b>	<b>\$50.27</b>

**The City's CIP is primarily funded through the following Development Impact Fees:**

1. Thoroughfare Fees – to finance the construction of bridges and roadway improvements needed to maintain traffic movement and safety on City streets. These fees provide the funding to accommodate traffic generated by future development within the City as identified in the City's Circulation Element of the General Plan.
2. Traffic Signal Fees – to finance the installation of traffic signals and improvements needed to maintain traffic movement and safety on City streets. These fees provide the funding to accommodate traffic generated by future development within the City.
3. Drainage Fees – to finance the storm drain and flood control improvements needed to adequately serve and protect the community. These fees provide funding to accommodate the needs generated by future development within the City as identified in the City's Storm Drain Master Plan.

4. Park Fees – to finance the park improvements needed for the City. These fees provide project funding to accommodate needs generated by future development with the City in accordance with the City's Park and Recreation Master Plan.

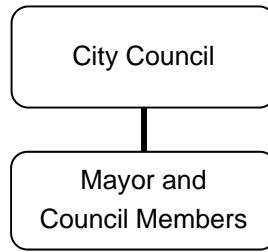
### **Maintenance and Operating (M&O) Expenditure Impacts**

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.

1. Street Overlay Project - is preventative and minimizes impacts to the Streets Operating Program by preventing potholes and cracks that would need repair if annual overlay did not occur. There are no impacts to the Public Works operating and maintenance budget.
2. Storm Drain Improvements - is preventative and will minimize emergency repairs to deteriorating pipes and potential sinkholes. There is no increased impact to the Public Works operating and maintenance budget.
3. RCS System Replacement ("Next-Gen RCS") - does not have a direct impact to CIP maintenance and operations. Each Department is responsible for the maintenance costs of their assigned radios. Department maintenance costs are currently budgeted and will continue to trend with a 1 percent increase annually. While phase I of the Next-Gen RCS project will go live in 2019, the second phase of the project will not be completed until approximately 2022. New equipment will continue to be purchased through 2022.
4. Mainline R/R Crossing Safety - will create new infrastructure that will require maintenance and/or replacement costs toward pedestrian gates, sidewalk railings, and signage. Public Works operating and maintenance impacts are estimated to begin in 2024 to paint and maintain pedestrian gates at approximately \$1,000 per gate or \$20,000 per year that maintenance is performed.
5. Tyson St Park Restrooms - is replacing an existing and deteriorating restroom facility. The increase in stall walls will require increased cleaning and maintenance of approximately \$5,000 annually beginning in Fiscal Year 2020-21.
6. Fire Training Tower - will create new infrastructure that will require ongoing maintenance and repair. Maintenance and repair costs are expected to be approximately \$20,000-\$30,000 per year in the initial years and increasing to potentially \$50,000-\$70,000 annually after seven years.
7. El Corazon Aquatic Center - does not have a direct impact to maintenance and operations. Once designed, construction of the design will cost approximately \$12M. Ongoing operating and maintenance of the facility is estimated to cost approximately \$800,000-\$1M annually to the Neighborhood Services Department. Additionally, landscape maintenance will impact the Public Works maintenance and operation budget.
8. OPD Improvements - includes improvements to the evidence room and property storage at the City Operations Center and the addition of a staff restroom. There is no increased impact to the Public Works Facility Maintenance budget.
9. Melrose Link - includes the preliminary construction and grading of the project site. Additional project costs to construct the road will be required in the CIP budget in FY 2020-21. Public Works Department will absorb the additional stretch of and will estimate ongoing operating and maintenance impacts once a project scope is determined.

# GENERAL GOVERNMENT

**Organizational Chart by Function**



**Mission Statement**

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*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**

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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**

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**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

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 292,011	\$ 295,775	\$ 291,761	\$ 289,421	\$ 296,839
5110 Temporary/Part Time Employees	-	-	15,262	-	-
5115 Elected Officials	113,213	111,833	120,859	128,562	128,561
5206 Fringe Benefit Burden-Wcomp	1,534	2,449	2,588	1,832	1,844
5207 Fringe Benefit Burden	196,112	208,954	191,840	208,253	217,099
5212 Pension Bond Debt Charge	5,306	5,120	5,148	5,108	4,777
5230 Auto Allowance	21,692	20,405	20,192	20,100	20,100
	629,868	644,536	647,650	653,276	669,220
<b>Maintenance &amp; Operations</b>					
5345 Travel & Conference	6,395	8,444	10,504	24,630	24,630
5350 Training - Registrtn Fees	37	80	209	-	-
5355 Matl Supplies&Services	8,304	4,078	5,781	12,518	12,517
5360 Advertising	75	-	50	-	-
5370 Postage	115	122	61	1,336	1,335
5375 Dues,Books&Subs	263	248	2,140	506	505
5385 Telephone	8,321	6,010	5,346	11,416	11,415
	23,510	18,982	24,091	50,406	50,402
<b>Internal Service Charges</b>					
5600 Internal Service Charges	242,862	246,321	246,975	254,295	254,853
	242,862	246,321	246,975	254,295	254,853
<b>Total Expenditures</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 918,716</b>	<b>\$ 957,977</b>	<b>\$ 974,475</b>

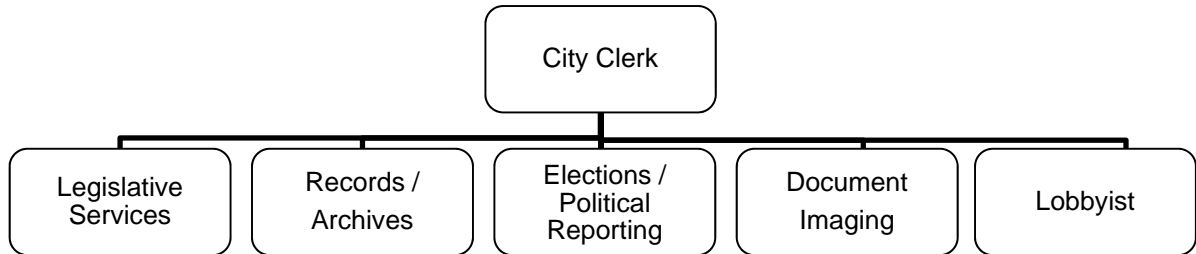
Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	629,868	644,536	647,650	653,276	669,220
Maintenance & Operations	23,510	18,982	24,091	50,406	50,402
Internal Service Charges	242,862	246,321	246,975	254,295	254,853
<b>Total Expenditures</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 918,716</b>	<b>\$ 957,977</b>	<b>\$ 974,475</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
110100101 - Mayor Wood	178,947	186,080	193,276	105,195	-
110101101 - Council Member-Feller	171,944	175,295	179,254	196,624	197,670
110102101 - Council Member-Sanchez	175,938	185,510	159,365	170,901	194,575
110104101 - Council Member-Kern	183,239	186,500	206,215	183,341	187,413
110105101 - Council Member-Lowery	96,223	176,454	180,606	196,721	196,512
110106101 - Council Member-Felien	89,949	-	-	-	-
110107101 - Mayor Weiss	-	-	-	105,195	198,305
<b>Total Expenditures</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 918,716</b>	<b>\$ 957,977</b>	<b>\$ 974,475</b>

**Organizational Chart by Function**



**Mission Statement**

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*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**

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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.

- 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**

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**City Services**

- Reviewed all City Clerk documents to ensure proper retention codes and destruction for older materials and documents that were never catalogued.
- Continued in-house shred service for all departments, providing a weekly pick-up by City Clerk Records Center staff.
- Continued quarterly training for all new employees and interested staff on the Document Imaging program.

- Launched Document Imaging System update for WebXtender and facilitate staff training for new interface.

### **Civic Engagement**

- Increased the use of electronic filing of campaign statements, conflict of interest statement by updating City Clerk webpage to make documents more easily accessible.
- Utilized City's social media, Twitter and Facebook to promote city elections and electronic filings.
- Continued expanded use of the Netfile electronic filing system to provide the public with faster access to election and political reporting documents.
- Utilized online Lobbyist Registration link with email for easy access and submittal of forms. Updated each existing page on the City Clerk website to create a cohesive product.
- Increased presence of City Clerk department on social media through posting Boards and Commissions vacancies on Twitter and Facebook and revising the application process so individuals can apply online. There has been an increase in application submittals and positive feedback from the public.
- Implemented weekly Boards and Commissions booth every Thursday from 10am-12pm to provide public information regarding Boards and Commissions, District Elections and other inquiries relating to the City Clerk Department.
- 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.
- Managed the City's Lobbying Ordinance, tracking lobbyists and their reporting requirements. Provided for online filing and payment of registration forms and fees.
- Conducted public outreach and facilitated community meetings for public engagement to draft new City Council districts for elections.

### ***Future Objectives***

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### **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.

### **Civic Engagement**

- Provide updated information for the 2018 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.
- Promote Public awareness of and participation in the district election process in the City through the City's webpages for the department and continued presence of a weekly City Clerk booth to field questions and inquiries from the Public.
- Implementing strategies to encourage increased participation by Oceanside residents to serve on advisory groups with weekly Boards and Commissions booth and continued utilization of social media.
- 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.
- Preparation and implementation of the updated Records Retention Schedule per City Ordinance requiring a revised schedule every (5) years.
- 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. Update Conflict of Interest Resolution per the requirements of the FPPC and City.
- 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

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 470,671	\$ 425,809	\$ 398,423	\$ 467,491	\$ 462,668
5110 Temporary/Part Time Employees	6,883	12,338	13,171	7,964	26,773
5115 Elected Officials	23,654	24,369	24,283	24,191	24,191
5120 Overtime	-	-	5	-	-
5206 Fringe Benefit Burden-Wcomp	2,653	4,175	3,634	2,633	2,635
5207 Fringe Benefit Burden	212,580	194,345	193,854	255,454	248,605
5212 Pension Bond Debt Charge	6,078	6,431	5,509	5,998	5,472
	<u>722,519</u>	<u>667,467</u>	<u>638,879</u>	<u>763,731</u>	<u>770,344</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	50,792	5,277	153,929	56,944	227,344
5320 Repair and Maintenance	17,661	15,805	8,944	15,179	16,657
5330 Machry & Equip <\$10K	-	2,436	13,238	-	-
5335 Rents & Leases - Equip, Bldgs	911	648	1,151	750	2,228
5345 Travel & Conference	-	2,945	5,389	12,005	11,805
5350 Training - Registrtn Fees	707	3,796	4,352	2,000	4,200
5355 Matl Supplies&Services	15,018	25,295	39,150	37,634	25,134
5360 Advertising	4,508	2,498	7,192	6,328	6,328
5370 Postage	655	1,044	958	3,000	3,000
5375 Dues,Books&Subs	14,816	20,549	20,578	21,482	21,482
5380 Uniform	431	466	2,542	500	1,500
5385 Telephone	1,008	1,136	984	1,064	1,064
	<u>106,507</u>	<u>81,895</u>	<u>258,407</u>	<u>156,886</u>	<u>320,742</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	262,667	263,586	258,503	280,744	303,275
	<u>262,667</u>	<u>263,586</u>	<u>258,503</u>	<u>280,744</u>	<u>303,275</u>
<b>Capital Outlay</b>					
5706 Furniture, Fixtures, Software	-	-	29,138	-	-
	<u>-</u>	<u>-</u>	<u>29,138</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,184,927</b>	<b>\$ 1,201,361</b>	<b>\$ 1,394,361</b>

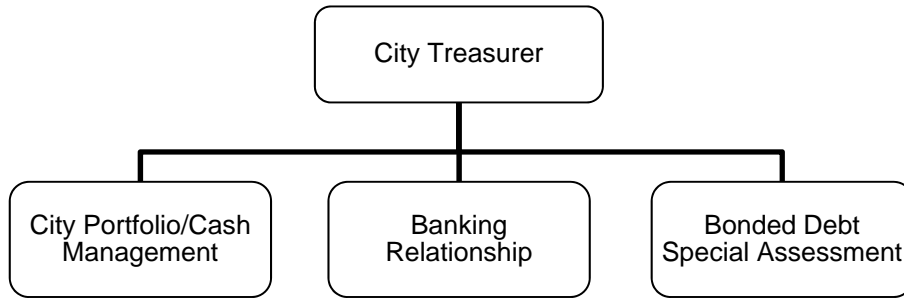
Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	722,519	667,467	638,879	763,731	770,344
Maintenance & Operations	106,507	81,895	258,407	156,886	320,742
Internal Service Charges	262,667	263,586	258,503	280,744	303,275
Capital Outlay	-	-	29,138	-	-
<b>Total Expenditures</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,184,927</b>	<b>\$ 1,201,361</b>	<b>\$ 1,394,361</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
120120101 - Records Management	302,409	287,414	336,924	390,996	399,916
120122101 - Legislative Services	580,801	559,787	519,413	572,830	545,603
120123101 - Elections	140,274	90,778	227,540	147,573	325,618
120124101 - Doc Imaging	68,209	74,969	101,050	89,962	123,224
<b>Total Expenditures</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,184,927</b>	<b>\$ 1,201,361</b>	<b>\$ 1,394,361</b>

**Organizational Chart by Function**



**Mission Statement**

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*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**

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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 administering the City's bonded debt and special assessment district programs.

**Major Accomplishments**

**City Services**

- Implemented internal processes to increase the City Treasurer's direct daily oversight of the City's Investment Portfolio and related financial operations, including:
  - Daily reports to the City Treasurer from City staff regarding available operational cash, major operational cash flows, and investment portfolio status and transactions.
- Received City Council approval for an Investment Policy amendment to provide an additional investment option with the San Diego County Treasurer's Pooled Money Fund that will allow for

greater yields on the portfolio's liquid investment requirements.

- Improvement of approximately 15 percent in Investment Portfolio performance as compared to prior year portfolio yield to maturity and accrued investment earnings.
- Collaborated with the City Manager and the Financial Services Director to determine viable options of providing for additional reduction of the City's unfunded pension liability, resulting in City Council approval for the establishment and funding of an IRS Section 115 trust and City Council approval of a change to Council Council Policy 200-11 (Interest Earned Allocations—"Prior to allocating the interest to all funds, one-third of the total interest earned will be dedicated to pay down the PERS Unfunded Liability").

**Civic Engagement**

- Expanded and diversified the membership of the Citizen Investment Oversight Committee (CIOC) with the appointment of four (4) new CIOC members, representing the replacement of two (2) former committee members and the addition of two (2) more committee members.
- Provided Brown Act training to CIOC members.
- Created and received CIOC and City Council approval for CIOC Bylaws.

**June 2018 Portfolio Statistics**

Par Value	\$363,590,000
Book Value	\$363,519,954
Annual Increase ( Decrease) in Book Value	\$8,558,845
Market Value	\$358,731,994
Average Yield to Maturity	1.64%
Weighted average Days to Maturity	518 (1.42 yrs)
Year-to-Date Earnings	\$4,758,840

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***Future Objectives******City Services***

- Maintain the average annual portfolio yield at benchmark level or better.
- Increase professional development opportunities for Treasury Department staff.
- Continue to actively collaborate with the City Manager and the Financial Services Director to identify more solutions for general-fund-impact issues, including, but not limited to:
  - Unfunded pension liability; and
  - Unfunded and underfunded project financing.

***Civic Engagement***

- Continue to increase engagement with and regular duty-related educational opportunities for Citizen Investment Oversight Committee members.
- Continue to diversify CIOC membership, to better reflect the City's population.

GENERAL GOVERNMENT

Budget Summary - City Treasurer

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 171,897	\$ 221,835	\$ 172,432	\$ 169,209	\$ 174,722
5115 Elected Officials	21,277	24,342	5,675	24,190	24,190
5206 Fringe Benefit Burden-Wcomp	1,212	1,954	1,746	1,259	1,305
5207 Fringe Benefit Burden	80,418	83,737	66,307	68,715	83,716
5212 Pension Bond Debt Charge	2,289	2,311	1,967	2,095	2,105
	<u>277,093</u>	<u>334,179</u>	<u>248,127</u>	<u>265,468</u>	<u>286,038</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	65,263	48,294	34,582	50,810	53,230
5345 Travel & Conference	636	479	956	1,800	1,936
5350 Training - Registrtn Fees	405	-	1,850	-	-
5355 Matl Supplies&Services	409	2,300	809	85	85
5360 Advertising	2,340	2,834	2,777	4,800	4,800
5370 Postage	97	72	112	155	155
5375 Dues,Books&Subs	315	195	245	205	210
5380 Uniform	-	-	374	-	-
5385 Telephone	649	589	924	1,240	1,265
5405 Administration Fees	746,576	804,294	945,340	885,951	1,215,380
5425 Fiscal Agent/Other Fees	56,067	489,579	252,943	27,412	26,070
	<u>872,757</u>	<u>1,348,636</u>	<u>1,240,912</u>	<u>972,458</u>	<u>1,303,131</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	105,138	104,646	102,636	130,074	123,949
	<u>105,138</u>	<u>104,646</u>	<u>102,636</u>	<u>130,074</u>	<u>123,949</u>
<b>Debt Service</b>					
5651 Principal	7,625,103	8,077,632	8,410,075	8,583,251	9,062,177
5652 Interest	5,175,642	4,701,410	3,995,532	3,702,496	3,415,691
	<u>12,800,745</u>	<u>12,779,042</u>	<u>12,405,607</u>	<u>12,285,747</u>	<u>12,477,868</u>
<b>Transfers</b>					
6900 Transfers Out	37,275	-	-	-	-
	<u>37,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other</b>					
6026 Bond Redemption	-	40,466,786	9,321,751	-	-
6030 GASB 31 Adjmt	(9,003)	(16,585)	40,383	-	-
6025 OthFinSources-Capital Leases	-	-	(9,476,298)	-	-
	<u>(9,003)</u>	<u>40,450,201</u>	<u>(114,164)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,883,118</b>	<b>\$ 13,653,747</b>	<b>\$ 14,190,986</b>

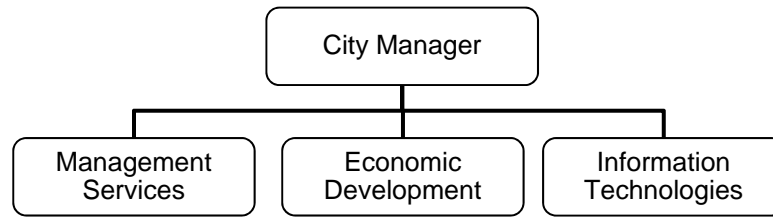
**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	277,093	334,179	248,127	265,468	286,038
Maintenance & Operations	872,757	1,348,636	1,240,912	972,458	1,303,131
Internal Service Charges	105,138	104,646	102,636	130,074	123,949
Debt Service	12,800,745	12,779,042	12,405,607	12,285,747	12,477,868
Transfers	37,275	-	-	-	-
Other	(9,003)	40,450,201	(114,164)	-	-
<b>Total Expenditures</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,883,118</b>	<b>\$ 13,653,747</b>	<b>\$ 14,190,986</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
140000101 - City Treasurer	\$ 331,497	\$ 390,812	\$ 305,945	\$ 323,449	\$ 345,138
140192420 - 2005 Refunding COP	2,417,707	2,226,216	-	-	-
140197420 - 2011 Pol/Libr COP	2,332	-	-	-	-
1402 - CFD-Ocean Ranch	(2,306)	(2,425)	6,695	-	-
140205420 - 2015 OPFA Lease Revenue Bd	-	383,242	2,277,780	2,287,750	2,255,000
1403 - CFD-Pacific Coast Bus.Pk	(509)	(84)	1,115	-	-
1455 - CFD-Morro Hills	33,449	(7,215)	15,731	-	-
170140961 - 2013COP Refunding SerA	1,347,120	1,347,120	1,348,265	1,349,200	1,349,199
170141455 - CFD-Morro Hills 2013A Ref	886,023	735,559	503,500	469,184	452,946
170142402 - CFD-Ocean Ranch 2013A Ref	631,373	758,763	775,418	794,390	812,795
170182420 - Pension Obligation Bds	3,540,479	3,373,110	-	-	-
170189455 - CFD-Morro Hills (02)	3,375	-	-	-	-
170190455 - CFD-Morro Hills (ImpArea#1)	773,622	-	-	-	-
170194402 - CFD-Ocean Ranch 2002A	10,205	-	-	-	-
170195402 - CFD-Ocean Ranch 2004A	350,911	-	-	-	-
170197961 - 2011 Pol/Libr COP	796,672	808,784	819,196	818,015	828,660
170198455 - 14 Morro Hills SpTx-Ref IA1	21,047	586,725	570,306	-	-
170199455 - 14 Morro Hills SpTx-Ref	1,094,231	1,180,613	836,221	743,245	738,410
170206420 - 2015 Txble Pensn Oblgtn Ref Bd	-	303,297	3,591,606	3,738,915	3,874,731
170280402 - CFD-Ocean Ranch 2014 Ref	18,051	569,285	688,305	706,835	718,630
1961 - OPFA DS Fd	(2,362)	(6,861)	16,842	-	-
200010102 - Allocation of Interest	746,576	804,294	945,340	885,951	1,215,380
420 - General Debt Service BS	-	40,466,786	-	-	-
605611963 - Oceanside Lighting Dist-DS	476,219	476,220	476,219	476,219	476,219
170196403 - CFD-2008 Pacific Coast Bus Prk	608,293	622,463	632,039	2,500	-
170203403 - CFD-2017 Pacific Coast Bus Prk	-	-	72,595	521,393	586,438
170198456 - 14 Morro Hills CFD (ImpArea#1)	-	-	-	536,701	537,440
<b>Total Expenditures</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,883,118</b>	<b>\$ 13,653,747</b>	<b>\$ 14,190,986</b>

**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; 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, and economic development efforts.

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 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

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 1,704,480	\$ 1,673,275	\$ 1,552,422	\$ 1,903,215	\$ 1,950,090
5110 Temporary/Part Time Employees	3,258	9,612	2,554	30,830	88,779
5120 Overtime	975	5,662	1,747	2,000	2,000
5206 Fringe Benefit Burden-Wcomp	13,172	21,252	20,188	14,258	14,737
5207 Fringe Benefit Burden	635,378	667,410	693,750	845,712	891,151
5212 Pension Bond Debt Charge	20,656	21,046	20,387	21,731	21,104
5230 Auto Allowance	2,920	1,342	1,633	5,460	5,460
5235 Compensated Absences	(9,293)	36,241	3,101	-	-
	<u>2,371,546</u>	<u>2,435,840</u>	<u>2,295,782</u>	<u>2,823,206</u>	<u>2,973,321</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	144,506	162,901	112,600	196,769	180,769
5310 Temp. Agencies/Individuals	250	-	-	35,778	35,778
5315 Utilities	22,563	21,664	20,343	20,257	20,257
5320 Repair and Maintenance	1,242,575	972,905	1,012,605	1,577,198	1,181,169
5325 Infrastructure < \$100K	249,980	318,894	229,891	407,578	370,516
5326 Studies & Reports	-	-	3,000	66,810	-
5330 Machry & Equip <\$10K	524,137	461,215	513,622	564,701	538,264
5335 Rents & Leases - Equip, Bldgs	325,055	290,385	337,962	352,280	352,280
5345 Travel & Conference	1,959	7,072	15,168	26,731	26,731
5350 Training - Registrtn Fees	675	439	111	308	308
5355 Matl Supplies&Services	241,947	134,769	279,613	309,070	259,208
5360 Advertising	434	152	44	201	601
5370 Postage	1,630	2,063	1,785	3,079	3,079
5375 Dues,Books&Subs	1,423	2,953	9,275	6,270	7,270
5380 Uniform	3,181	3,870	3,248	12,108	12,108
5385 Telephone	484,031	520,589	597,436	602,212	585,513
5390 Taxes, Licenses & Permits	-	105	50	-	-
5435 Special Events	25,000	25,000	-	-	-
5450 Contingencies	39,906	2,121	7,363	115,000	71,400
	<u>3,309,252</u>	<u>2,927,097</u>	<u>3,144,116</u>	<u>4,296,350</u>	<u>3,645,251</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	523,092	541,248	508,289	525,852	542,289
	<u>523,092</u>	<u>541,248</u>	<u>508,289</u>	<u>525,852</u>	<u>542,289</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	-	18,828	4,307,089	3,642,801	500,000
	<u>-</u>	<u>18,828</u>	<u>4,307,089</u>	<u>3,642,801</u>	<u>500,000</u>
<b>Other</b>					
6005 Capitalized Expenditures	(52,574)	-	-	-	-
6007 Pension Expense - GASB 68	(31,621)	(100,178)	(57,461)	-	-
6010 Depreciation Expense	12,110	16,518	16,518	-	-
	<u>(72,085)</u>	<u>(83,660)</u>	<u>(40,943)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 6,131,805</b>	<b>\$ 5,839,353</b>	<b>\$ 10,214,333</b>	<b>\$ 11,288,209</b>	<b>\$ 7,660,861</b>

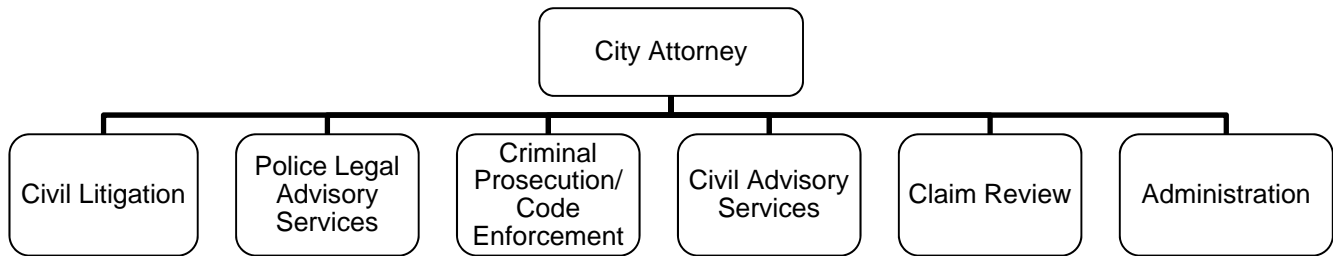
**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	\$ 2,371,546	\$ 2,435,840	\$ 2,295,782	\$ 2,823,206	\$ 2,973,321
Maintenance & Operations	3,309,252	2,927,097	3,144,116	4,296,350	3,645,251
Internal Service Charges	523,092	541,248	508,289	525,852	542,289
Capital Outlay	-	18,828	4,307,089	3,642,801	500,000
Transfers	-	-	-	0	-
Other	(72,085)	(83,660)	(40,943)	0	-
<b>Total Expenditures</b>	<b>\$ 6,131,805</b>	<b>\$ 5,839,353</b>	<b>\$ 10,214,333</b>	<b>\$ 11,288,209</b>	<b>\$ 7,660,861</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
150010101 - Management Svcs	608,396	548,592	420,997	706,264	762,859
150150101 - City Manager-Contingency	39,906	34,524	7,487	115,000	71,400
150340101 - Downtown Planning	320	-	-	-	-
150438501 - Fireworks	25,000	25,000	-	-	-
155010841 - Information Systems	1,673,733	1,813,503	1,650,984	2,100,020	2,088,724
155155841 - Audio Visual	81,341	11,679	109,374	138,395	138,401
155157841 - Communications	564,886	547,269	559,350	647,963	695,577
155158841 - City Wide Copiers/Printers	392,207	350,702	384,696	407,000	407,000
155159841 - Building Controls	38,549	39,261	33,058	51,308	51,308
155160841 - Citywide Software	223,493	202,924	231,955	705,900	252,996
155162841 - Network Infrastructure	755,330	659,879	707,462	891,670	898,671
155164841 - Public Safety System	555,374	479,947	528,591	476,568	491,870
155165841 - SCADA	177,426	176,184	183,185	197,521	286,806
155167841 - Utility Systems	622,960	551,307	557,475	653,992	579,558
1841 - Information Services	12,110	16,518	16,518	-	-
270271871 - Centralized Call Center	332,059	345,398	377,222	411,997	410,691
320348101 - Fixture Replacement Project	-	7,000	123,078	-	-
817144715273 - Oside Harbor Pumpout Grant	-	19,004	-	-	-
836144915272 - SAVE Grant FY 15/16-16/17	-	3,442	4,457	-	-
836144916272 - SAVE Grant FY 16/17-17/18	-	-	8,100	-	-
912138200501 - Long Term Zoning Update	3,715	7,220	3,255	66,810	-
912138000501 - Art Commission	25,000	-	-	75,000	25,000
915138100581 - Fire Truck Replacement	-	-	670,108	1,079,892	500,000
915138300581 - RCS System Replacement	-	-	3,636,981	2,562,909	-
<b>Total Expenditures</b>	<b>\$ 6,131,805</b>	<b>\$ 5,839,353</b>	<b>\$ 10,214,333</b>	<b>\$ 11,288,209</b>	<b>\$ 7,660,861</b>

**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 successful demurrer and motion to strike terminating a multi-million dollar breach of contract superior court case arising from the City’s denial of a proposed billboard.

- A successful motion for summary judgment in a federal district court action arising from a police officer’s justified use of nonlethal force.
- A ruling in the federal district court dissolving a preliminary injunction and allowing the City to enforce its newly drafted zoning ordinance governing regulated uses.
- Negotiation of a final settlement of a high exposure alleged dangerous condition case following the completion of several dozen depositions and the filing of a summary judgment motion.
- Successful tender of several cases alleging dangerous condition of public property, saving the City substantial litigation costs.

- Conducted thorough and expedient analysis of tort claims filed with Risk Management to resolve valid claims without resorting to litigation.
- Assisted the City Council in drafting districts for council member elections during a ninety-day safe harbor period, including ten public hearings.
- 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 Court of Appeal and provided legal advice to ensure continued validity of all related permits.
- 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.

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***Future Objectives***

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**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.

GENERAL GOVERNMENT

Budget Summary - City Attorney

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 980,101	\$ 996,700	\$ 1,047,425	\$ 1,088,037	\$ 1,109,132
5206 Fringe Benefit Burden-Wcomp	5,595	7,722	7,610	5,522	5,557
5207 Fringe Benefit Burden	324,717	349,274	387,844	441,266	450,388
5212 Pension Bond Debt Charge	11,074	11,313	11,279	12,157	11,603
5230 Auto Allowance	6,116	9,590	13,818	13,704	13,704
	<u>1,327,603</u>	<u>1,374,599</u>	<u>1,467,976</u>	<u>1,560,686</u>	<u>1,590,384</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	(163)	-	1,100	3,000	3,000
5330 Machry & Equip <\$10K	2,736	1,467	-	-	-
5335 Rents & Leases - Equip, Bldgs	79	-	-	-	-
5345 Travel & Conference	4,461	3,827	3,129	6,500	6,500
5350 Training - Registrtn Fees	710	25	60	513	513
5355 Matl Supplies&Services	4,618	7,516	5,791	7,401	7,401
5370 Postage	1,741	1,640	1,603	1,501	1,501
5375 Dues,Books&Subs	17,525	19,982	20,036	24,791	24,791
5385 Telephone	1,707	2,076	1,784	935	1,827
5470 Claims Management	-	-	-	-	-
	<u>33,414</u>	<u>36,533</u>	<u>33,503</u>	<u>44,641</u>	<u>45,533</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	156,303	158,242	161,346	164,590	165,163
	<u>156,303</u>	<u>158,242</u>	<u>161,346</u>	<u>164,590</u>	<u>165,163</u>
<b>Total Expenditures</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,662,825</b>	<b>\$ 1,769,917</b>	<b>\$ 1,801,080</b>

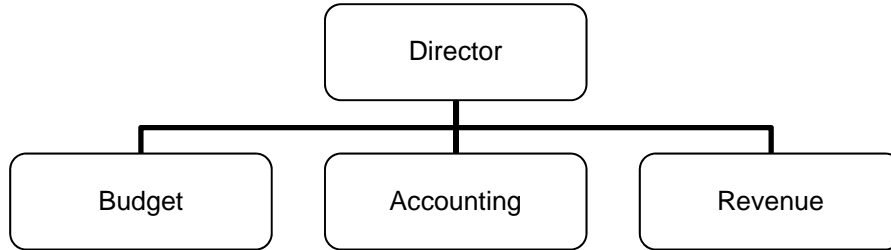
Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	1,327,603	1,374,599	1,467,976	1,560,686	1,590,384
Maintenance & Operations	33,414	36,533	33,503	44,641	45,533
Internal Service Charges	156,303	158,242	161,346	164,590	165,163
<b>Total Expenditures</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,662,825</b>	<b>\$ 1,769,917</b>	<b>\$ 1,801,080</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
160000101 - City Attny-Admin	1,517,320	1,569,374	1,662,825	1,769,917	1,801,080
<b>Total Expenditures</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,662,825</b>	<b>\$ 1,769,917</b>	<b>\$ 1,801,080</b>

**Organizational Chart by Function**



**Mission Statement**

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*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**

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

**Major Accomplishments**

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**City Services**

- Received the GFOA Distinguished Budget Presentation Award for FY 2017-18 Budget Book.
- Received the CSMFO Operating Budget Excellence Award for FY 2017-18 Budget Book.
- Completed Customer Information Systems project for utility billing system.
- Integrated Property Management billing into the centralized billing system.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2017-18.

**Future Objectives**

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**City Services**

- Refine Customer Information Systems (utility billing). Enhance reporting tool.
- Continue to monitor tax compliance for all short-term rentals.
- Upgrade JDEdwards Enterprise Resource Planning Software to 9.2.
- Implement automated and paperless invoice processing.

GENERAL GOVERNMENT

Budget Summary - Financial Services

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 1,874,271	\$ 1,783,593	\$ 1,921,842	\$ 2,080,417	\$ 2,117,271
5110 Temporary/Part Time Employees	14,436	1,259	-	-	-
5120 Overtime	5,777	1,426	4,846	8,200	8,200
5206 Fringe Benefit Burden-Wcomp	6,424	11,732	11,214	8,047	8,833
5207 Fringe Benefit Burden	809,081	830,303	966,849	1,090,426	1,094,739
5212 Pension Bond Debt Charge	22,865	23,538	23,263	25,081	23,846
5230 Auto Allowance	2,741	2,662	3,343	3,315	3,315
	<u>2,735,595</u>	<u>2,654,513</u>	<u>2,931,357</u>	<u>3,215,486</u>	<u>3,256,204</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,066,368	1,233,755	400,752	665,646	360,461
5306 Professional Svc w/IT alloc	-	-	956,333	1,146,922	1,171,122
5310 Temp. Agencies/Individuals	35,094	48,891	26,847	40,500	40,003
5320 Repair and Maintenance	109,848	105,018	83,354	104,183	108,684
5326 Studies & Reports	13,445	11,815	11,695	18,599	21,599
5330 Machry & Equip <\$10K	1,117	18,160	17,308	4,015	3,500
5335 Rents & Leases - Equip, Bldgs	4,587	4,813	5,874	6,500	6,500
5345 Travel & Conference	9,115	5,686	17,709	16,000	14,000
5350 Training - Registrtn Fees	22,469	11,337	12,434	18,500	20,500
5355 Matl Supplies&Services	45,936	74,018	45,456	69,252	102,239
5360 Advertising	445	2,240	252	4,502	2,001
5370 Postage	26,824	30,606	22,562	28,002	26,501
5375 Dues,Books&Subs	5,139	3,437	3,930	5,100	5,098
5385 Telephone	1,495	1,650	3,324	1,950	1,950
5390 Taxes, Licenses & Permits	40,515	-	30,043	30,818	31,743
	<u>1,382,397</u>	<u>1,551,426</u>	<u>1,637,873</u>	<u>2,160,489</u>	<u>1,915,901</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	784,072	806,414	659,186	662,236	659,272
	<u>784,072</u>	<u>806,414</u>	<u>659,186</u>	<u>662,236</u>	<u>659,272</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	-	23,680	-	-	-
	<u>-</u>	<u>23,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,228,416</b>	<b>\$ 6,038,211</b>	<b>\$ 5,831,377</b>

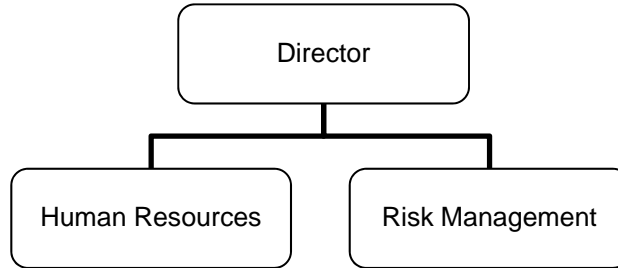
Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	2,735,595	2,654,513	2,931,357	3,215,486	3,256,204
Maintenance & Operations	1,382,397	1,551,426	1,637,873	2,160,489	1,915,901
Internal Service Charges	784,072	806,414	659,186	662,236	659,272
Capital Outlay	-	23,680	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,228,416</b>	<b>\$ 6,038,211</b>	<b>\$ 5,831,377</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
200010101 - FSD-Admin	432,489	477,325	468,210	544,228	542,122
211010101 - Revenue Management	972,653	995,569	1,092,019	1,183,396	1,263,105
212010101 - Business Activities/Services	1,862,706	2,057,068	1,892,998	2,474,699	2,150,315
220000101 - Accounting	1,634,216	1,506,071	1,775,189	1,835,888	1,875,835
<b>Total Expenditures</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,228,416</b>	<b>\$ 6,038,211</b>	<b>\$ 5,831,377</b>

**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 calendar year 2017, successfully completed 115 recruitments, 81 examinations with 4,294 candidates scheduled and resulting in the hiring of 146 full-time and hourly-extra-help employees.
- Hired a Development Services Director and a Harbor Division Manager.

- Hired 5 Firefighter Paramedics and 19 Police Officers.
- Conducted 13 reclassification studies.
- Revised 14 job descriptions.
- Conducted employee trainings as follows:
  - New Employee Orientation, 12 trainings, 121 employees trained.
  - Sexual Harassment Prevention, trained 201 employees.
  - Defensive Driving, trained 345 employees.
- Processed 93 tuition reimbursements.
- Planned, organized, and conducted the 2017 Employee Health Expo and 2018 Open Enrollment.
- Successfully completed the IRS mandated ACA reporting.
- Developed three (3) new Administrative Directives – AD-71 (CalPERS Post-Retirement Employment); AD-70 (Military Leave Policy); and AD-69 (Tobacco & Smoke-Free Workplace Policy).
- Negotiated and adopted successor Memoranda of Understanding with the Oceanside Police Officers’ Association (OPOA); Oceanside City Employees’ Association (OCEA); and Oceanside Police Officers’ Association – non-sworn (OPOA-NS).
- Successful adoption of the updated Compensation Plan for Unrepresented Employees.
- Department staff Classification and Compensation training.
- Managed 121 new Workers’ Compensation claims, and related issues; tracked and approved all modified duty, 4850 and TTD benefits to assist with proper Payroll disbursements.
- Provided exceptional customer service to employees and supervisors in resolving workers’ compensation questions and issues.
- Completed Request for Proposal for City-Wide Safety and Loss Control Services.
- Ongoing monitoring of Third-Party Workers’ Compensation Administrator.
- Ongoing oversight of up to 150 litigated Workers’ Compensation claims.
- Processed 265 “Potential” claims against the City.

- Investigated 84 new liability claims inclusive of negotiations and management focused toward resolution and reduction of liabilities against the City.
- Closed 90 claims through negotiated settlements and litigation.
- Completed conversion process and migrated the City's claims management software to Microniche.
- Procured appropriate insurance policies encompassing citywide exposures.
- Managed multiple requests for Certificates of Insurance and endorsements from various departments throughout the City.
- Conducted 20 Safety Training Classes which included: Railroad Safety, Accident Reporting, Chemical Handling and Spill Response Training, Electrical Safety Awareness, Injury and Illness Prevention Program Overview, Venomous Creatures, Sea Creatures, and Dog Bites, Vehicle Operator Responsibilities and Distracted Driving, Defensive Driving, Heat Illness Prevention, Fall Protection, Hazardous Waste Collection, Storage and Disposal, Hearing Conservation, Respiratory Fit Testing, Harness Fit Testing, CPR First Aid, and Dealing with Difficult Customers.
- Updated and released the City's revised Injury and Illness Prevention Program.
- Recovered \$170,373 to reimburse City departments for property damage.
- Maintained cloud-based Vendor Insurance Management system for citywide vendors in excess of 3000, to ensure current insurance certificates and endorsements for Risk Transfer exposures when applicable.
- Evaluate and finalize medical plan options for the 2019 calendar year.
- Introduce enhanced wellness programs for City employees.
- Update the City's Personnel Rules and Regulations.
- Implement the Electrical Safety Program mandated by OSHA requirements.
- Roll out the Confined Space Program mandated by OSHA requirements.
- Establish Safety Committee to review Workers' Compensation injuries and near miss accidents.
- Update and implement new vendor insurance requirements.
- Conduct Insurance Requirements in Contracts training.
- Review and revise AD-30 Stay at Work/Return to Work policy.

### **Civic Engagement**

- Added 222 new volunteers, currently have 762 volunteers registered with the City.

### ***Future Objectives***

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#### **City Services**

- Negotiate four Memoranda of Understanding during 2018 with the following groups: Management Employees of the City of Oceanside (MECO); Western Council of Engineers (WCE); Oceanside Firefighters' Association (OFA); Oceanside Fire Management Association (OFMA); and Oceanside Police Officers' Association (OPOA).
- Continuing development of supervisory training related to employee relations, discipline and FMLA.

GENERAL GOVERNMENT

Budget Summary - Human Resources

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 979,422	\$ 1,016,315	\$ 1,064,686	\$ 1,093,327	\$ 1,095,159
5110 Temporary/Part Time Employees	14,385	22,585	28,691	25,487	26,773
5120 Overtime	2,244	-	-	1,517	1,517
5206 Fringe Benefit Burden-Wcomp	5,967	5,883	6,129	5,788	5,822
5207 Fringe Benefit Burden	380,445	415,602	469,205	523,167	502,669
5210 Fire PERS - Retiree Premium	-	-	-	-	-
5212 Pension Bond Debt Charge	11,201	12,345	12,162	12,944	11,889
5230 Auto Allowance	3,026	3,286	4,175	4,140	4,140
5235 Compensated Absences	5,911	(2,447)	15,902	-	-
	1,402,601	1,473,569	1,600,950	1,666,370	1,647,969
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	452,327	519,492	465,681	551,443	629,510
5306 Professional Svc w/IT alloc	-	-	12,082	13,200	13,200
5310 Temp. Agencies/Individuals	-	-	-	1,668	1,668
5320 Repair and Maintenance	335	399	-	1,300	1,300
5330 Machry & Equip <\$10K	1,129	-	1,277	-	-
5335 Rents & Leases - Equip, Bldgs	-	169	-	650	650
5340 Ins other than Employee Benefit	1,135,542	657,765	816,896	1,350,921	1,350,921
5345 Travel & Conference	3,448	4,648	5,928	21,009	21,009
5350 Training - Registrtn Fees	23,385	9,082	7,340	28,607	29,949
5355 Matl Supplies&Services	49,819	27,190	36,445	31,157	31,157
5360 Advertising	-	1,604	-	2,501	2,501
5370 Postage	2,421	2,366	3,374	4,801	4,401
5375 Dues,Books&Subs	1,668	1,398	4,139	4,701	4,901
5385 Telephone	2,103	2,715	2,196	2,963	2,963
5405 Administration Fees	-	-	2,335	-	2,300
5465 Self-Insured Claims Paid	576,551	1,849,381	306,704	1,030,000	1,030,000
5470 Claims Management	940,276	189,628	563,232	780,000	780,000
	3,189,004	3,265,837	2,227,629	3,824,921	3,906,430
<b>Internal Service Charges</b>					
5600 Internal Service Charges	219,999	222,310	222,738	222,342	223,017
	219,999	222,310	222,738	222,342	223,017
<b>Transfers</b>					
6900 Transfers Out	3,843,473	108,456	98,347	-	-
	3,843,473	108,456	98,347	-	-
<b>Other</b>					
5430 Bad Debt	10,843	5,203	19,846	-	-
5482 Retirement Premiums	17,299,347	19,925,467	21,648,650	23,211,677	25,553,519
5483 Insurance	18,301,435	17,634,875	17,629,502	17,082,665	17,603,263
5484 Employee Tuition Reimbursement	57,032	86,515	50,163	80,000	70,000
6007 Pension Expense - GASB 68	(13,239)	(74,241)	(32,244)	-	-
6010 Depreciation Expense	21,280	21,280	21,280	-	-
	35,676,698	37,599,099	39,337,197	40,374,342	43,226,782
<b>Total Expenditures</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 43,486,861</b>	<b>\$ 46,087,975</b>	<b>\$ 49,004,198</b>

**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	1,402,601	1,473,569	1,600,950	1,666,370	1,647,969
Maintenance & Operations	3,189,004	3,265,837	2,227,629	3,824,921	3,906,430
Internal Service Charges	219,999	222,310	222,738	222,342	223,017
Transfers	3,843,473	108,456	98,347	-	-
Other	35,676,698	37,599,099	39,337,197	40,374,342	43,226,782
<b>Total Expenditures</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 43,486,861</b>	<b>\$ 46,087,975</b>	<b>\$ 49,004,198</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
151010814 - Risk Management Admin.	6,712,735	3,065,169	2,157,943	3,627,551	3,641,317
152010818 - Workers Compensation Admin.	6,394,907	5,299,990	4,881,459	4,152,018	3,784,543
1814 - Risk Management	143,473	108,456	98,347	-	-
1818 - Workers Comp	21,280	21,280	21,280	-	-
250253817 - Employee Benefits Adm	30,297,815	33,509,012	35,636,281	37,594,283	40,887,526
260010101 - Personnel Administration	761,565	665,364	691,551	714,123	690,812
<b>Total Expenditures</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 43,486,861</b>	<b>\$ 46,087,975</b>	<b>\$ 49,004,198</b>

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.

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5207 Fringe Benefit Burden	-	-	-	-	(500,000)
5213 CALPERS Unfunded Liability	-	-	-	1,105,773	3,705,773
	-	-	-	1,105,773	3,205,773
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	4,062	4,072	4,497	5,131	5,131
5326 Studies & Reports	-	19,625	30,234	100,000	50,000
5345 Travel & Conference	-	-	9	-	-
5355 Matl Supplies&Services	4,439	6,529	5,972	62,200	16,380
5365 Marketing	-	-	525	-	-
5375 Dues,Books&Subs	120,470	124,037	121,812	132,098	134,987
5395 Contrib-Community Svc/Non Prof	1,365,199	1,298,936	1,240,912	1,244,167	1,263,270
5405 Administration Fees	639,624	668,311	695,744	710,000	710,000
5435 Special Events	-	-	27,200	29,920	210,214
	2,133,794	2,121,510	2,126,905	2,283,516	2,389,982
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,478,507	2,139,686	1,596,581	2,864,779	2,637,759
	2,478,507	2,139,686	1,596,581	2,864,779	2,637,759
<b>Transfers</b>					
6900 Transfers Out	3,444,521	2,168,777	4,063,863	3,052,540	1,652,935
	3,444,521	2,168,777	4,063,863	3,052,540	1,652,935
<b>Other</b>					
5430 Bad Debt	235,648	504,317	78,016	-	-
6030 GASB 31 Adjmt	(145,815)	(367,246)	838,563	-	-
	89,833	137,071	916,579	-	-
<b>Total Expenditures</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 8,703,928</b>	<b>\$ 9,306,608</b>	<b>\$ 9,886,449</b>

**Expenditure Summary by Category**

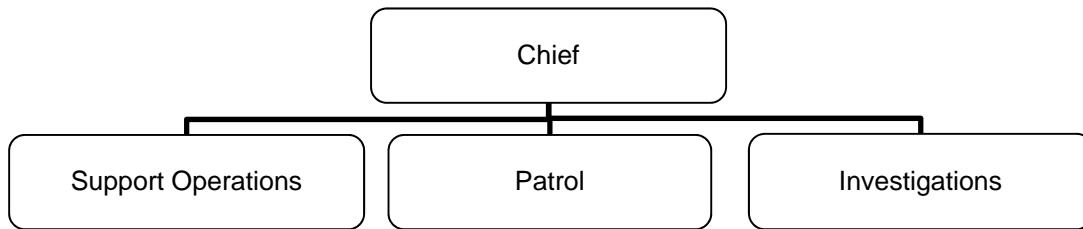
	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	-	-	-	1,105,773	3,205,773
Maintenance & Operations	2,133,794	2,121,510	2,126,905	2,283,516	2,389,982
Internal Service Charges	2,478,507	2,139,686	1,596,581	2,864,779	2,637,759
Transfers	3,444,521	2,168,777	4,063,863	3,052,540	1,652,935
Other	89,833	137,071	916,579	-	-
<b>Total Expenditures</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 8,703,928</b>	<b>\$ 9,306,608</b>	<b>\$ 9,886,449</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1101 - General Fund	467,985	951,531	1,938,563	1,588,567	-
170174101 - NonDepartmental Expense	6,561,868	4,485,569	5,075,264	6,609,445	8,575,387
170177101 - City Memberships & Fees	124,232	128,147	126,309	144,429	147,318
170178101 - Cable TV Contract	131,731	127,401	121,208	-	-
170180101 - Humane Society Contract	856,400	867,905	886,713	955,167	974,270
170181101 - City Wide Employee Recognition	4,439	6,491	5,981	9,000	9,180
1861 - Radio Communications	-	-	549,890	-	-
170936101 - NonDeptmntl - Special Events	-	-	-	-	180,294
<b>Total Expenditures</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 8,703,928</b>	<b>\$ 9,306,608</b>	<b>\$ 9,886,449</b>

# **PUBLIC SAFETY**

**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.

***Major Accomplishments***

***City Services***

- Total FBI Crime index in Oceanside was down 4.5 percent from 2016.
- Property Crime in Oceanside dropped 6.3 percent from 2016.
- Gang motivated violent crime in Oceanside declined 5 percent from 2016 and is down 63 percent since 2011.
- Responded to attempted murder of Oceanside Police Officer Brad Hunter who was intentionally run down by a vehicle. Located and arrested the suspect who was found guilty and has been sentenced to over 25 years in prison. Despite horrific injuries, Officer Hunter has recovered and returned to full duty.
- Patrol officers stopped a suicidal woman from jumping off the Mission Street Bridge to the I-5. Officers Ann O'Neil and Gary Alexis were awarded the lifesaving medal for heroic actions taken in saving her life.

- Harbor officer Nick Nunez was awarded the medal of valor for the daring rescue of 2 victims whose boat capsized. The officer, at great personal risk, was able to swim both victims to separate rescue points in darkness and heavy surf.
- Officer D. K Williams was awarded the regions Narcotics Officer of the Year for a traffic stop in which he located 350 lbs. of Methamphetamine and Cocaine valued at over 1.2 million dollars.
- Crimes of Violence (COV) investigated 8 homicides and solved 7. Relentless pursuit of the outstanding suspect in the 2006 murder of OPD Officer Dan Bessant finally resulted in the suspect's arrest. The trial is pending.
- A total of 290 sex-offender compliance checks resulted in 98.6 percent compliance. Eight were out of compliance, later located and arrested for their violations.
- The Property Crimes Unit successfully investigated crimes leading to 130 arrest warrants and served as the lead agency for a countywide auto theft case resulting in 61 arrests and 73 recovered stolen vehicles.
- The Homeless Outreach Team continued participating in the Coordinated Entry System. They assessed over 800 individuals and obtained housing/shelter for 63.

***Civic Engagement***

- Officers continued to donate their time to participate in the annual Shop with a Cop Christmas event for underprivileged youth and delivered Christmas meals to over 20 Oceanside families.
- Organized and developed the Oceanside Youth Partnership program. A 12 week program designed to provide at-risk youth with hope, positive role models, education and resources to guide them to success.
- Continued to manage special events to include the 4th of July parade and fireworks, Ironman, Turkey Trot, Harbor Days and Beach Soccer.
- Neighborhood Policing Team (NPT) hosted 12 Coffee with a Cop events. Attended over 40

community outreach events and resolved 100 community complaints.

- The Recruiting Team incorporated a lateral hiring incentive and scheduled regular quarterly testing for entry level officers.
- School Resource Officers completed 52 home visits and sent 26 students through diversion in lieu of arrest.
- 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.
- The Senior Volunteer Patrol Program contributed 23,265 hours of their time in volunteer hours and conducted 3,562 You Are Not Alone checks.
- The Explorer program added 8 new members, volunteered over 360 hours and participated in 20 special events.

#### **Quality of Life**

- The psychiatric emergency response team completed 190 involuntary commits of subjects with a dangerous mental disorder and seized 27 firearms from prohibited subjects.
- Field Evidence Technicians collected and processed 2,350 items of evidence. The Latent Print Unit analyzed 278 cases and made 90 identifications.
- The training unit provided over 440 hours of training to OPD personnel and hosted 9 law enforcement training courses attended by 24 different agencies.
- Police dispatch received 66,700 9-1-1 calls, dispatched 105,715 incidents, and received 221,848 non-emergency calls.
- The Evidence and Property Unit received 13,851 items from field activity and follow up investigations. 441 firearms and 350 pounds of prescription drugs were destroyed. A total of 17,048 items were

disposed out of the facility and returned to owners and families.

- Traffic Services conducted 54 directed operations for DUI, Distracted Driving, Motorcycle Safety and Bicycle/Pedestrian Safety.
- The Front Desk assisted 10,645 customers during the year, and completed 709 Narcotics and Sexual Offender registrations.
- The Records Division processed 19,224 crime and incident reports, 7,904 Public Counter Requests and 1,910 Impound entries in 2017.
- K9 officers made 52 non-contact apprehensions, 4 contact apprehensions, 101 deterrents of resisting suspects and conducted 75 building and field searches for felony suspects.
- Harbor Officers conducted 11 life endangering water and vessel rescues, recovered 2 bodies and 2 vehicles from the water and responded to 3 vessel fires.
- Resource Team Officers issued 1,143 citations and made 270 arrests. They also implemented the "public restroom" loitering ordinance.

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#### **Future Objectives**

##### **City Services**

- Continue to promote community partnership with programs directed at helping at-risk youth and addressing involuntary homelessness.
- Continue to develop comprehensive crime strategies to further reductions in overall crime.
- Continue our recruitment and hiring practices to fill all Police Officer vacancies.
- Acquisition and implementation of Performance Appraisal System (funding from COPS grant).
- Acquisition and implementation of scheduling software (funding from COPS grant).

PUBLIC SAFETY

Budget Summary - Police

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 25,596,521	\$ 26,064,371	\$ 26,786,818	\$ 28,420,922	\$ 29,660,616
5110 Temporary/Part Time Employees	262,162	278,473	359,668	443,709	357,770
5120 Overtime	2,876,146	4,354,638	4,296,544	4,391,715	2,185,106
5206 Fringe Benefit Burden-Wcomp	4,325,115	3,348,145	3,168,874	2,295,120	2,335,442
5207 Fringe Benefit Burden	10,732,875	12,879,327	13,161,349	14,985,105	15,227,088
5212 Pension Bond Debt Charge	2,187,975	2,275,312	2,218,387	2,312,399	2,435,641
	<u>45,980,794</u>	<u>49,200,266</u>	<u>49,991,640</u>	<u>52,848,970</u>	<u>52,201,663</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	487,055	337,194	373,459	420,293	371,795
5310 Temp. Agencies/Individuals	-	-	-	500	-
5315 Utilities	1,309	932	1,004	2,100	1,000
5320 Repair and Maintenance	189,280	183,534	218,038	189,203	241,167
5325 Infrastructure < \$100K	-	-	4,926	19,980	-
5330 Machry & Equip <\$10K	507,965	278,301	323,861	1,746,085	422,849
5335 Rents & Leases - Equip, Bldgs	10,657	3,679	4,431	10,000	12,750
5345 Travel & Conference	188,395	189,526	160,992	180,725	163,500
5350 Training - Registrtn Fees	103,277	116,137	109,639	96,157	106,500
5355 Matl Supplies&Services	471,902	678,389	540,122	959,105	870,870
5360 Advertising	1,315	6,466	2,001	7,001	4,842
5370 Postage	10,112	11,057	11,539	10,409	9,679
5375 Dues,Books&Subs	11,168	16,178	22,800	20,029	19,889
5380 Uniform	247,135	233,437	244,618	248,792	246,672
5385 Telephone	55,426	61,799	59,314	58,500	52,800
5395 Contrib-Community Svc/Non Prof	74,895	130	10,000	-	-
5400 Gasoline, Diesel Fuel	-	-	433	-	-
5440 Radio Network Operating Cost	138,246	137,796	168,009	167,420	168,680
5460 Laboratory Operations	-	-	-	-	1,000
	<u>2,498,137</u>	<u>2,254,555</u>	<u>2,255,186</u>	<u>4,136,299</u>	<u>2,693,993</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	5,389,572	5,147,581	5,203,755	5,173,766	5,261,025
	<u>5,389,572</u>	<u>5,147,581</u>	<u>5,203,755</u>	<u>5,173,766</u>	<u>5,261,025</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	211,168	241,939	-	244,017	90,000
5705 Auto Equipment	-	269,621	219,102	-	-
5706 Furniture, Fixtures, Software	130,360	529,694	8,588	70,000	-
	<u>341,528</u>	<u>1,041,254</u>	<u>227,690</u>	<u>314,017</u>	<u>90,000</u>
<b>Transfers</b>					
6900 Transfers Out	399,086	296,086	619,923	658,733	505,584
	<u>399,086</u>	<u>296,086</u>	<u>619,923</u>	<u>658,733</u>	<u>505,584</u>
<b>Other</b>					
6030 GASB 31 Adjmt	(2,823)	(4,939)	12,084	-	-
	<u>(2,823)</u>	<u>(4,939)</u>	<u>12,084</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 58,310,278</b>	<b>\$ 63,131,785</b>	<b>\$ 60,752,265</b>

Expenditure Summary by Category

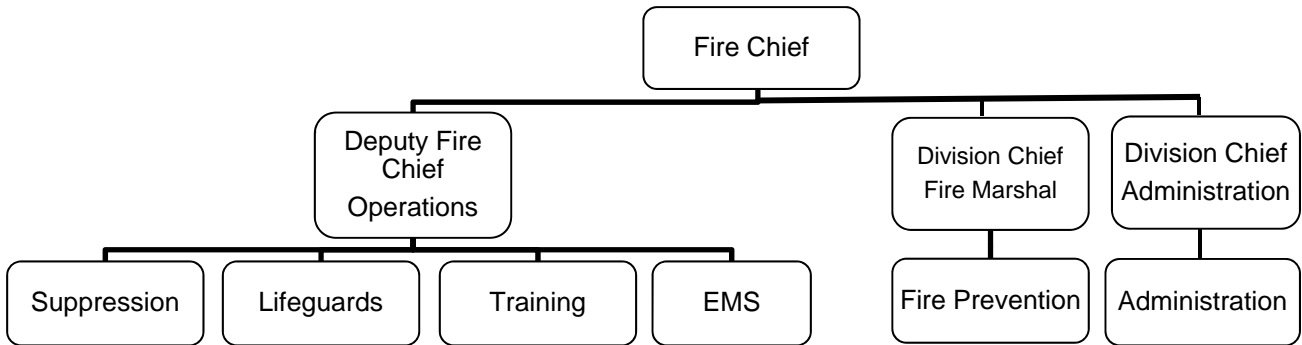
	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	45,980,794	49,200,266	49,991,640	52,848,970	52,201,663
Maintenance & Operations	2,498,137	2,254,555	2,255,186	4,136,299	2,693,993
Internal Service Charges	5,389,572	5,147,581	5,203,755	5,173,766	5,261,025
Capital Outlay	341,528	1,041,254	227,690	314,017	90,000
Transfers	399,086	296,086	619,923	658,733	505,584
Other	(2,823)	(4,939)	12,084	-	-
<b>Total Expenditures</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 58,310,278</b>	<b>\$ 63,131,785</b>	<b>\$ 60,752,265</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1204 - Asset Seizure	(1,488)	(3,247)	8,479	-	-
1217 - Supplt Law Enforcmt	(1,318)	(1,656)	3,482	-	-
1218 - State & Local Asset Seizure Fd	(17)	(36)	117	-	-
1222 - LLEBG/JAG Grant Fd	-	-	6	-	-
500010101 - OPD-Admin	5,075,536	5,902,439	5,553,625	5,935,926	-
500501101 - Field Operations	31,077,436	33,234,640	33,404,423	34,138,832	-
500502204 - OPD-Admin	-	64,534	72,782	478,500	404,500
500502218 - St & Local Asset Seize 15%	-	-	-	500	500
500503101 - Investigations	11,708,091	12,013,567	12,332,451	13,418,000	-
500506101 - Public Safety Communications	2,667,778	2,827,196	2,878,126	3,218,881	3,222,446
500509101 - Harbor Police	2,027,715	2,132,672	2,323,369	2,351,078	2,288,145
500510218 - St & Local Asset Seize 85%	-	-	-	500	500
817124700217 - COPS 2012	-	-	-	-	-
817125300272 - CalGRIP 2012/2013	-	-	-	-	-
817128000222 - JAG FED Grant - 2012	45,625	-	-	-	-
817128300273 - UC Berkley Sobriety Checkpoint	(7,760)	-	-	-	-
817128400273 - OTS Selective Trffc Enfrcmnt	-	-	-	-	-
817129200272 - CalGRIP 2013/2014	148,251	-	-	-	-
817129600217 - COPS 2013	28,955	12,978	-	-	-
817131800217 - PS Alignment AB 109	115,935	75,675	49,681	78,399	-
817131815217 - PS Alignment AB 109-2015	-	41,395	29,896	-	-
817132500272 - VUSD Spec Enforcement Team	166,968	-	-	-	-
817132600273 - FY11 Port Security Grant	-	-	-	-	-
817133200273 - UC Berkley Sobriety 13/14	40,391	-	-	-	-
817133500273 - OTS Traffic Enfrcmnt 13/14	27,449	-	-	-	-
817133600222 - JAG FED Grant - 2013	27,609	23,624	-	-	-
817133800273 - Boating & Safety Enforcement	33,826	-	-	-	-
817139900222 - JAG FED Grant - 2014	-	54,591	-	-	-
817140000272 - ABC Grant 2014	41,407	-	-	-	-
817140016272 - ABC GAP Grant 2016	-	-	48,478	-	-
817140100273 - OTS Traffic Enfrcmnt 14/15	101,248	31,061	-	-	-
817140400217 - COPS 2014	270,752	-	39,606	-	-
817140415217 - COPS 2015	-	190,402	78,516	-	-
817142600273 - UASI RCS Replacement	-	158,762	-	491,544	-
817144115222 - JAG FED Grant - 2015	-	22,726	26,151	-	-
817144116222 - JAG FED Grant - 2016	-	-	53,730	-	-
817144315272 - OUSD Resource Offcra FY 15-17	-	685,060	690,784	-	-
817144415273 - OTS Traffic Enfrcmnt 15/16	-	96,461	38,896	-	-
817144416273 - OTS STEP FY 16/17	-	-	85,383	124,617	-
817144615272 - VUSD Resource Offcra FY 15-17	-	172,661	183,775	-	-
817147415272 - IMPACT Program - NCLL	-	1,478	4,371	6,150	-
822124800274 - Operation Stonegarden 2011	-	-	-	-	-
822132200274 - Operation Stonegarden 2012	-	-	-	-	-
822133700274 - Operation Stonegarden 2013	222,092	-	-	-	-
822133714274 - Operation Stonegarden 2014	22,839	109,799	-	-	-
822133715274 - Operation Stonegarden 2015	-	21,713	98,015	10,272	-
822133900274 - 2013 R3 Group	40,556	17,202	-	-	-
822133916274 - 2016 R3 Group	-	-	34,761	12,808	-
917123600222 - JAG FED Grant - 2011	-	-	-	-	-
917443100276 - Private Grants	2,191	4,606	18,060	-	-
917443200276 - Police Canine Funds	91	-	6,619	500	5,000
917443400276 - Community Donations	1,954	635	2,513	3,500	3,500
917446800272 - OUSD Spec Enforcement Team	664,953	-	-	-	-
922120400274 - ICE (Immigration&CodeEnfrcmnt)	-	5,156	-	10,736	5,580
922120500274 - Innocence Lost Task Force	13,931	5,414	-	12,682	-
922120600274 - Regional Computer Forensic Lab	-	-	-	16,760	16,760
922120700274 - Gang Task Force	20,545	8,154	22,225	19,024	18,769
922120800274 - Narcotics Task Force	22,298	20,153	2,808	-	-
922120900274 - OCDEFT	455	4,988	3,046	21,966	-
817140416217 - COPS 2016	-	-	169,273	552,162	-
822133716274 - Operation Stonegarden 2016	-	-	28,338	82,473	-
817147816273 - CA 9-1-1 Branch Grant	-	-	-	135,000	-
817144317272 - OUSD Resource Offcra FY 17-19	-	-	-	753,158	790,270
817144617272 - VUSD Resource Offcra FY 17-19	-	-	-	194,601	206,824
500515101 - OPD-Support Operations	-	-	-	-	12,714,888
500516101 - OPD-Investigations	-	-	-	-	15,093,872
500517101 - OPD-Patrol	-	-	-	-	25,709,876

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
817140417217 - COPS 2017	-	-	-	269,986	270,835
817140017272 - ABC GAP Grant 2017	-	-	1,944	65,393	-
817144417273 - OTS STEP FY 17/18	-	-	-	265,000	-
822133917274 - 2017 R3 Group	-	-	-	57,569	-
822147616274 - CEFT Grant	-	-	252	-	-
836120816272 - Narcotics Task Force	-	-	15,629	19,877	-
836120817272 - Narcotic Task Force 10/17-9/18	-	-	-	35,506	-
836151417272 - Special Law Enfrmnt - NCTD	-	-	-	163,376	-
836151216272 - City Law Enfrmc Grant - HOT	-	-	-	36,509	-
817140408217 - COPS 2000 - 2008 Carryover	-	-	668	150,000	-
<b>Total Expenditures</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 58,310,278</b>	<b>\$ 63,131,785</b>	<b>\$ 60,752,265</b>

**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 serves the residents, visitors, and business community from its eight fire stations, lifeguard headquarters, and administrative offices located at the Civic Center. A safer community is created through the department’s education and prevention services. Fiscal responsibility and accountability to our citizens is provided through the administrative division. The Beach Lifeguard Division protects not only visitors to City beaches, but also provides highly technical water and dive rescue capabilities. In the event of an emergency resulting in a call to 9-1-1, Oceanside firefighters are trained and are ready to respond in order to save lives, conserve property, and protect the environment. Together, every member of the Oceanside Fire Department shares in the all-risk, all the time, emergency services delivery model.

**Major Accomplishments**

**City Services**

- The Fire Operations Division responded to more than 21,000 incidents in 2017. Emergency medical incidents account for 77 percent of all calls for assistance; vehicle accidents at 9 percent, fire related incidents equal 4 percent; with hazardous conditions, miscellaneous service, and other type requests making up the balance.

- The Lifeguard Division conducted over 1,556 ocean rescues and additionally responded to more than 5,353 medical aid incidents on the beach. Most of these were considered minor acuity and not requiring transport or advanced life support intervention.
- Fire inspectors conducted 3,424 inspections for the purposes of annual review, code enforcement, permit issuance, business license compliance, and a variety of other public requests for service.
- Plan review was done for 775 submitted plans for building and fire control systems. 464 of these submissions were approved and 311 returned for corrections and resubmission.

**Civic Engagement**

- Public education personnel, firefighters, and lifeguards conducted over 110 public education interactions which include fire station visitations/tours, public education events, and citizen requests.
- The Fire Operations Division provided 155 ride-along opportunities to Oceanside High School students, EMT and paramedic students from local colleges.
- The Oceanside Fire Department continues to sponsor and support the Community Emergency Response Team (CERT). This first responder training is provided for adults and teens through the Oceanside Unified School District.
- The Oceanside Fire Department established a Fire Explorer Program in 2017. This program is designed to allow local youth to learn about careers in the Fire Service.
- Oceanside Fire Department was awarded the Mission: Lifeline 2017 EMS Gold Award for demonstrating a commitment to improving systems of care in the community.
- Beach lifeguards conducted over 978 personal contacts to provide safety lectures and information. They also assisted in finding 279 lost

children. Estimated beach attendance for 2017 was over 4.9 million.

- The Oceanside Junior Lifeguard Program was once again a sell-out and had to turndown applicants due to a lack of capacity. Educated 720 local youth between the ages of 9 -17 years old not only on emergency rescue techniques but also provided valuable life skills and leadership lessons.
- The Oceanside Fire Department supports and collaborates with the Oceanside Unified School District's Pathways and the Oceanside Promise. These youth focused programs work to ensure that every student has the opportunity to be prepared and successful in life.
- Develop and implement strategies to relieve the off load delay issue at local hospitals.
- Continue to develop the highest level of community safety services.

### **Economic Vitality**

- The Fire Department has secured funding from three grants that will assist a variety of projects. The State Homeland Security Program (SHSP) has allocated \$130,917 which will be used for both tools and equipment for the fire and police departments, as well as being used for funding a disaster preparedness consultant.
- The Fire Department has been awarded, as a sub-recipient, a grant approved by San Diego Office of Homeland Security (SD OHS) for the Urban Area Security Initiative (UASI) in the amount of \$70,881. This grant will go towards funding the police department's personal protection equipment and the fire and police departments' training needs.
- The Fire Department has also been awarded through the Assistance to Firefighters Grant Program (AFG) in the amount of \$16,030 for the purchase of remote speaker microphones.

### **Quality of Life**

- Periodically review the effectiveness of the current delivery service model and make adjustments to ensure the highest level of service possible.
- Take a leadership role in the development and implementation of mobile integrated health care, also known as community paramedicine.

### ***Future Objectives***

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- Ensure that the Fire Department maintains fiscal accountability and meets all budgetary constraints.
- Complete the 5-year Fire Department Strategic Plan.

PUBLIC SAFETY

Budget Summary - Fire

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 11,372,450	\$ 11,408,479	\$ 11,644,127	\$ 11,443,796	\$ 12,731,155
5110 Temporary/Part Time Employees	706,197	786,720	790,567	812,737	873,450
5120 Overtime	3,189,732	3,676,513	3,842,759	3,980,205	2,908,032
5206 Fringe Benefit Burden-Wcomp	1,870,124	1,409,511	1,337,310	959,863	1,017,544
5207 Fringe Benefit Burden	5,007,483	5,912,867	5,980,717	6,206,498	7,013,489
5212 Pension Bond Debt Charge	938,908	977,423	954,610	988,358	1,022,770
5230 Auto Allowance	-	-	289	-	-
	<u>23,084,894</u>	<u>24,171,513</u>	<u>24,550,379</u>	<u>24,391,457</u>	<u>25,566,440</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,035,870	1,146,045	1,177,690	1,242,244	1,308,927
5306 Professional Svc w/IT alloc	-	-	6,502	32,432	72,732
5310 Temp. Agencies/Individuals	10,800	8,100	13,500	8,260	8,260
5315 Utilities	149,478	127,805	102,699	96,345	106,172
5320 Repair and Maintenance	185,151	155,063	120,681	177,241	179,829
5325 Infrastructure < \$100K	8,580	-	-	523	20,523
5330 Machry & Equip <\$10K	263,963	680,262	77,330	261,880	113,310
5335 Rents & Leases - Equip, Bldgs	142,089	137,860	138,649	144,977	7,817
5345 Travel & Conference	22,641	26,759	30,649	76,280	47,795
5350 Training - Registrtn Fees	150,084	69,253	111,799	109,535	82,791
5355 Matl Supplies&Services	555,050	602,063	539,854	671,586	595,486
5360 Advertising	511	6,167	23,911	2,824	2,824
5370 Postage	1,246	1,779	1,063	1,439	1,439
5375 Dues,Books&Subs	171,441	175,211	176,734	185,761	185,761
5380 Uniform	169,804	149,687	145,766	163,650	163,650
5385 Telephone	71,119	77,700	70,145	85,375	87,980
5400 Gasoline, Diesel Fuel	3,658	3,377	1,620	6,891	13,491
5435 Special Events	2,845	-	1,172	3,077	3,077
5440 Radio Network Operating Cost	43,580	42,090	51,995	51,300	51,300
	<u>2,987,910</u>	<u>3,409,221</u>	<u>2,791,759</u>	<u>3,321,620</u>	<u>3,053,164</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,684,409	2,801,236	2,976,827	3,138,246	3,265,043
	<u>2,684,409</u>	<u>2,801,236</u>	<u>2,976,827</u>	<u>3,138,246</u>	<u>3,265,043</u>
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	-	-	44,349	-	-
5704 Machinery & Equipment	459,997	10,540	-	15,962	-
5705 Auto Equipment	13,250	-	19,561	-	-
	<u>473,247</u>	<u>10,540</u>	<u>63,910</u>	<u>15,962</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 30,382,875</b>	<b>\$ 30,867,285</b>	<b>\$ 31,884,647</b>

Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	23,084,894	24,171,513	24,550,379	24,391,457	25,566,440
Maintenance & Operations	2,987,910	3,409,221	2,791,759	3,321,620	3,053,164
Internal Service Charges	2,684,409	2,801,236	2,976,827	3,138,246	3,265,043
Capital Outlay	473,247	10,540	63,910	15,962	-
<b>Total Expenditures</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 30,382,875</b>	<b>\$ 30,867,285</b>	<b>\$ 31,884,647</b>

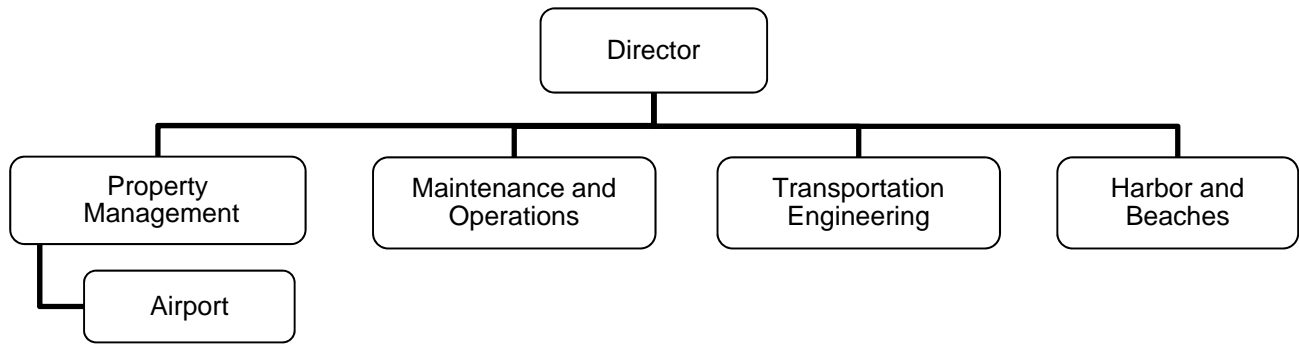
**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
550010101 - OFD-Admin	3,520,608	3,746,097	3,772,379	3,812,771	3,899,577
550551101 - Fire Prevention	1,046,457	1,100,058	1,287,910	1,502,812	1,568,988
550552101 - Fire Suppression	20,903,049	21,512,344	21,897,766	22,551,689	23,578,499
550553101 - Fire Personnel Training	654,284	694,944	690,738	780,306	723,724
550557101 - Beach Lifeguards	1,436,722	1,597,249	1,623,194	1,644,317	1,703,309
550558101 - Special Lifeguarding	35,772	30,724	40,532	35,310	40,425
550559101 - JuniorLifeguards	209,306	209,420	271,891	301,464	233,670
817132800273 - OFD-SHSGP 2013	67,124	-	-	-	-
817133100273 - 2012 SAFER Grant (FY13/14)	1,154,034	826,911	-	-	-
817140200273 - UASI Grant 2013	68,525	-	-	-	-
817140300273 - OFD-SHSGP 2014	96,315	57,610	-	-	-
817140315273 - OFD-SHSGP 2015	-	59,228	71,553	-	-
817140500273 - UASI Grant 2014	38,264	3,138	-	-	-
817140515273 - UASI Grant 2015	-	6,152	53,241	-	-
817144015273 - 2014 AFG	-	525,073	-	-	-
917456200276 - Misc. Safety Grants	-	23,562	7,500	11,350	5,000
550562101 - Reciprocal Mutual Aid	-	-	653,319	-	-
817140516273 - UASI Grant 2016	-	-	4,852	13,523	-
817140316273 - OFD-SHSGP 2016	-	-	8,000	126,900	-
550563101 - SB 523 Medical Transport	-	-	-	-	131,455
817140517273 - UASI Grant 2017	-	-	-	70,881	-
817144017273 - 2016 AFG	-	-	-	15,962	-
<b>Total Expenditures</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 30,382,875</b>	<b>\$ 30,867,285</b>	<b>\$ 31,884,647</b>

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# **PUBLIC WORKS**

**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 Department is comprised of four divisions which include maintenance and operations, transportation engineering, property management, and harbor. Maintenance and operations maintains the City's transportation system, buildings, facilities, 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.

Property Management manages all City property, administers contracts with vendors, maintains City owned property, and serves as the point of contact for City-owned real estate.

Transportation Engineering is responsible for the design, installation, and monitoring of traffic signals, signs, road markings, and other measures to ensure the safe and efficient flow of traffic citywide. We strive to optimize traffic flow on city streets, improve traffic management, and increase public safety and awareness by applying state-of-the-art traffic and transportation engineering technology and methods.

The Harbor 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**

**City Services**

- Recognized as 100 Best Fleet by National Association of Fleet Administrators (NAFA), for 11<sup>th</sup> straight year and Top 50 Fleet by Government Fleet Magazine for 3<sup>rd</sup> straight year.
- Managed a pier deck replacement project.
- Managed a pier concrete spall patching project.
- Managed a pier brace replacement project.
- Managed a thermoplastic striping replacement project for multiple street intersections.
- Upgraded street name and regulatory signs per manual on Uniform Traffic Control Devices.
- Performed numerous small in-house paving projects to address problem areas.
- Ensured that the City's assets are managed in a sustainable and fiscally profitable manner.
- Increased collection of rents from use of City properties to over \$4,900,000.
- Completed the construction of the Lot 23 parking structure.
- Completed Seagaze Mobility Improvement Project, funded by a Transnet Smart Growth grant.
- Awarded Silver Level Bicycle Community by the League of American Bicyclists.
- Added additional bike repair station at the City's Visitor Center and additional 24 racks in the down town area.
- Added two bike counters on Coast Highway.
- Placed Public Service Safety Messages regarding bike safety on 24 NCTD buses (bus wraps).
- Updated the Bicycle Master Plan.
- Published new City of Oceanside Bicycle Map.
- Participated in Bike to Work event.
- Applied for Bicycle Friendly Community Recognition.
- Reviewed opportunities to add bike buffers during street resurfacing projects.

- Participated in the Loma Alta marsh bridging project to extend the Coastal Rail Trail.

### ***Sustainable Growth***

- Converted several park areas from turf to drought-tolerant landscaping.
- Reduced the amount of water used in parks and medians by utilizing smart irrigation systems.

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### ***Future Objectives***

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#### ***City Services***

- Work with United States Army Corps of Engineers (USACE) to complete the sediment removal project.
- Work with USACE on the shoreline feasibility study.
- Complete a downtown parking study for short and long term recommendations.
- Complete design of El Camino Real Detention Basin Outlet Modification and move towards construction.
- Continue improvements on pier to include replacing braces, rails and decking.
- Continue to increase revenue from the use and sale of City property.
- Oversee vector control project at the Oceanside Municipal Golf Course.
- Complete the Coast Highway Corridor Study.
- Update new speed surveys for the City's classified streets.
- Complete Circulation Element Addendum.
- Continue Elementary School Bicycle and Pedestrian Education at 6 schools and Adult Bike Education (6 classes during the year).
- Establish education and certification for district school crossing guards.
- Review opportunities to add bike facilities to streets being repaved.

#### ***Sustainable Growth***

- Complete study 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.
- Participate in Agritourism study.

- Development of commercial components at El Corazon per the Disposition and Development Agreement with Sudberry Development.
- Seek grant funding for extension of Coastal Rail Trail across Loma Alta Marsh, establishment of a Safe Route to School Plan in partnership with Oceanside Unified School District, construction of a Bike Station at City Hall for 40 bikes for employees and downtown businesses, and public outreach to increase Bike to Work Day participation.
- Involve middle school students in creation of a bicycle and pedestrian safety program with a series of videos.

PUBLIC WORKS

Budget Summary - Public Works

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 5,323,222	\$ 5,235,592	\$ 5,357,298	\$ 6,191,726	\$ 6,207,840
5110 Temporary/Part Time Employees	152,782	170,776	192,657	296,116	230,367
5120 Overtime	166,909	192,879	217,275	202,442	197,442
5206 Fringe Benefit Burden-Wcomp	104,833	134,702	133,563	99,234	99,858
5207 Fringe Benefit Burden	2,334,968	2,486,613	2,672,653	3,169,748	3,174,898
5212 Pension Bond Debt Charge	70,710	71,091	71,969	74,614	70,213
5230 Auto Allowance	1,338	994	3,486	6,061	5,670
5235 Compensated Absences	(127,055)	43,075	(2,597)	-	-
	8,027,707	8,335,722	8,646,304	10,039,941	9,986,288
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	324,522	494,778	1,022,200	1,176,495	895,725
5310 Temp. Agencies/Individuals	90,387	27,368	63,837	76,190	37,500
5315 Utilities	2,420,239	2,175,078	2,287,937	2,524,145	2,610,345
5320 Repair and Maintenance	5,781,882	6,248,455	6,916,851	6,452,573	7,855,384
5325 Infrastructure < \$100K	-	31,816	148,735	611,617	425,000
5326 Studies & Reports	20,939	26,951	43,284	92,923	91,195
5330 Machry & Equip <\$10K	48,004	66,029	82,410	61,159	119,032
5335 Rents & Leases - Equip, Bldgs	178,119	137,216	156,046	140,210	131,600
5345 Travel & Conference	9,720	11,198	18,517	18,850	21,961
5350 Training - Registrtn Fees	14,137	16,323	13,499	25,377	22,335
5355 Matl Supplies&Services	1,196,002	1,269,069	1,213,848	1,824,241	1,503,255
5360 Advertising	3,809	3,314	8,222	6,157	5,660
5370 Postage	2,396	1,807	2,462	3,818	3,600
5375 Dues,Books&Subs	11,527	19,669	15,784	19,310	17,901
5380 Uniform	66,354	73,908	83,076	98,306	90,330
5385 Telephone	33,933	29,408	27,075	32,620	34,200
5390 Taxes, Licenses & Permits	165,839	151,422	171,690	243,444	216,242
5400 Gasoline, Diesel Fuel	1,128,780	1,009,705	976,553	1,230,781	1,230,781
5440 Radio Network Operating Cost	21,624	20,562	23,216	25,650	25,650
	11,518,213	11,814,076	13,275,242	14,663,866	15,337,696
<b>Internal Service Charges</b>					
5600 Internal Service Charges	3,351,562	3,272,999	3,594,077	3,800,529	4,186,656
	3,351,562	3,272,999	3,594,077	3,800,529	4,186,656
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	3,954,519	1,566,397	1,580,941	-	585,000
5704 Machinery & Equipment	64,171	86,809	137,696	-	-
5705 Auto Equipment	1,953,662	2,842,440	4,171,322	3,187,092	2,531,024
	5,972,352	4,495,646	5,889,959	3,187,092	3,116,024
<b>Debt Service</b>					
5653 Inter Agency Capital Lease	1,069,779	1,069,779	1,069,779	1,069,867	1,069,867
5421 Principal	-	-	-	9,731	40,050
	1,069,779	1,069,779	1,069,779	1,079,598	1,109,917
<b>Transfers</b>					
6900 Transfers Out	760,219	788,284	1,132,408	744,433	598,762
	760,219	788,284	1,132,408	744,433	598,762
<b>Other</b>					
6005 Capitalized Expenditures	(2,147,445)	(2,829,043)	(3,933,824)	-	-
6007 Pension Expense - GASB 68	(34,962)	(109,897)	(57,486)	-	-
6010 Depreciation Expense	1,706,021	1,899,432	1,872,213	-	-
6015 Loss on Disposal of Assets	(130,127)	(25,046)	(165,161)	-	-
6030 GASB 31 Adjmt	(1,730)	(5,309)	7,319	-	-
	(608,243)	(1,069,863)	(2,276,939)	-	-
<b>Total Expenditures</b>	<b>\$ 30,091,589</b>	<b>\$ 28,706,643</b>	<b>\$ 31,330,830</b>	<b>\$ 33,515,459</b>	<b>\$ 34,335,343</b>

Expenditure Summary by Category

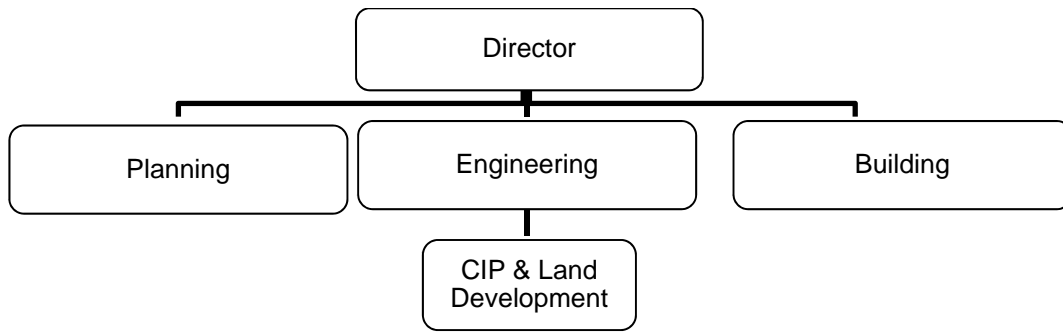
	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	8,027,707	8,335,722	8,646,304	10,039,941	9,986,288
Maintenance & Operations	11,518,213	11,814,076	13,275,242	14,663,866	15,337,696
Internal Service Charges	3,351,562	3,272,999	3,594,077	3,800,529	4,186,656
Capital Outlay	5,972,352	4,495,646	5,889,959	3,187,092	3,116,024
Debt Service	1,069,779	1,069,779	1,069,779	1,079,598	1,109,917
Transfers	760,219	788,284	1,132,408	744,433	598,762
Other	(608,243)	(1,069,863)	(2,276,939)	-	-
<b>Total Expenditures</b>	<b>\$ 30,091,589</b>	<b>\$ 28,706,643</b>	<b>\$ 31,330,830</b>	<b>\$ 33,515,459</b>	<b>\$ 34,335,343</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1221 - Oceanside Lighting Dist	(285)	(1,272)	51	-	-
1241 - Sunset Hills	(83)	(192)	421	-	-
1242 - Mission Meadows	18	(18)	-	-	-
1243 - Sunburst Homes	(126)	(278)	722	-	-
1244 - Douglas Park	(515)	(1,310)	3,184	-	-
1246 - Rancho Hermosa	(5)	(37)	105	-	-
1247 - Santa Fe Mesa	(249)	(764)	781	-	-
1248 - Del Oro Hills	(50)	(444)	(82)	-	-
1249 - Mar Lado	(74)	(148)	170	-	-
1250 - Guajome Ridge	(187)	(456)	1,000	-	-
1251 - Peacock Hills	(76)	(175)	416	-	-
1252 - Vista Del Rio	(98)	(215)	551	-	-
1831 - Fleet Management	1,706,021	1,899,432	1,865,385	-	-
1851 - City Building Services	71,935	-	126,828	-	-
320000101 - Property Management	897,816	809,772	790,279	995,853	967,768
320317221 - Oceansid Lighting Dist 2-1991	1,291,100	1,157,247	1,120,168	1,136,262	1,135,802
320319249 - Mar Lado Landscape	89,612	60,142	71,657	83,802	81,454
320320250 - Guajome Ridge	46,285	51,081	51,038	84,155	87,575
320321251 - Peacock Hills	16,782	13,506	16,083	28,874	28,420
320322252 - Vista Del Rio	6,957	6,205	7,484	15,064	16,756
320323241 - Sunset Hills	27,732	20,821	26,627	33,276	32,306
320324242 - Mission Meadows-Area A	2,895	1,407	824	859	403
320325242 - Mission Meadows-Area B	29,974	16,592	10,719	8,045	4,218
320326243 - Sunburst Homes	5,260	5,212	7,140	11,782	8,383
320327244 - Douglas Park	146,972	141,335	144,409	244,862	251,764
320328244 - Vandergrift Annex	24,454	24,005	24,343	41,941	49,629
320329246 - Rancho Hermosa	25,671	16,134	25,916	30,418	44,314
320330247 - Santa Fe Mesa	316,435	311,201	384,522	416,617	371,478
320331248 - Del Oro Hills	549,386	493,173	550,959	604,654	516,861
320345221 - 2013 St Light RetroFit Lease	4,430,738	1,423,011	645,410	476,219	476,219
320431596 - OMGC Mgmt Contract	27,237	100,000	10,532	-	-
320850501 - El Corazon Maintenance	-	203,450	275,609	500,000	504,500
425407101 - Engineering Transportation	394,570	380,099	464,451	705,539	555,347
425421581 - Pier Deferred Maintenance	-	-	338,365	261,635	250,000
425622581 - Parks Maint/Upgrades	104,124	103,323	101,712	111,400	100,000
600010101 - PW-Admin	162,858	201,079	218,696	301,833	314,201
600601101 - Street-AntiGraffiti Program	161,922	145,622	148,550	164,147	160,884
600602851 - Building Crafts	572,352	644,254	649,652	753,759	-
600612101 - Parking Lot Maint & Enforcemen	1,441,737	1,423,727	1,422,405	1,675,916	1,689,946
600619213 - Street & Median Maint	2,857,149	3,040,954	3,814,476	3,423,756	3,972,682
600620101 - Street Tree Maintenance	72,400	80,215	71,596	82,488	68,628
600624101 - Street Sweeping	1,660,335	1,649,515	1,864,747	2,012,418	2,127,496
600625101 - Beach Maintenance	522,861	558,814	581,955	664,859	671,690
600626101 - Pier Maintenance	235,942	310,114	293,184	336,290	329,734
600629213 - Tree Trimming	357,218	404,401	378,712	400,000	650,000
600633581 - SLRR Maintenance	292,684	781,256	1,697,815	786,943	851,607
600702101 - Solid Waste - City Svcs	1,019,617	1,054,456	1,071,706	1,292,230	1,464,838
600750101 - Street-Flood Cntrl/Strm Drains	678,144	685,797	731,141	796,670	802,828
620608831 - Fleet Maintenance	4,059,919	4,013,216	4,104,852	4,623,137	4,711,364
620609831 - Fleet Replacement	(327,344)	74,703	225,033	3,202,092	2,546,024
630603851 - City Building Maintenance	1,385,506	1,287,458	1,419,976	1,724,312	1,788,227
630605851 - COC Building Maint	376,611	371,209	405,000	493,861	636,981
630606851 - Community Bldg Maint	53	-	-	-	-
630607581 - Deferred Bldg Maint	27,137	159,976	169,941	180,000	180,000
630614851 - Police Building Maint	345	1,522	-	-	-
630615851 - Police/Library Bldg Maint	865,138	875,203	910,349	981,933	1,054,382
630630581 - Civic Center Building Maint	34,738	35,000	20,325	50,000	35,000
640618101 - Street Light Maintenance	443,164	513,403	479,542	479,412	422,702
640621101 - Street-Traffic Control System	1,131,441	1,115,777	1,239,610	1,282,547	1,292,942
660613101 - Parks Maintenance	1,849,436	1,852,528	1,881,473	1,941,924	1,981,669
907131700581 - Pier Brace Replcment Project	-	194,605	462,315	73,675	585,000
630637851 - Building Maint - Fire Stations	-	-	-	-	322,763
630640851 - Building Maint - Parks & Rec	-	-	-	-	190,558
<b>Total Expenditures</b>	<b>\$ 30,091,589</b>	<b>\$ 28,706,643</b>	<b>\$ 31,330,830</b>	<b>\$ 33,515,459</b>	<b>\$ 34,335,343</b>

# **COMMUNITY DEVELOPMENT**

**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 land use planning, plan checking and inspection services for development projects 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 provides staff support to 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 15,174 counter customers.
- Processed 3,163 building permits with a total construction valuation of \$146,366,088.
- Performed 3,814 building plan checks and 16,916 building inspections.
- Maintained 100 percent same-day target success for scheduled building inspections.
- Met the building plan check review target dates at a 98 percent success rate.
- Finalized 763 Solar PV Systems.
- Implemented a paystation for accepting credit cards at the Development Services counter.

**Sustainable Growth**

- Completed entitlement review and Planning Commission Hearings for the following major projects: Pierview Hotel, Belvedere time extension, Fairfield Inn & Suites, Villas at San Luis Rey, Viri Estates and Melrose + Oceanside.
- Obtained Certification for Zoning Ordinance Consolidation Project for Open Space, Public Utilities, Harbor and Non-Conforming Uses articles.
- Obtained Certification for D-13 and D-9 zoning amendments.
- Produced drafts of the new Economic Development and Energy & Climate Elements.
- Initiated an update of the Local Coastal Program addressing sea level rise and development policies.
- Assisted with Medical Cannabis zoning amendments.
- Provided staff support towards the Coast Highway Corridor Plan relating to the Incentive District Zoning.
- Completed Engineering plan review and issued grading permits for the following projects: Villa Stora subdivision, Pacific Ridge subdivision, Vine Street Collection subdivision, Mission Cove tentative map & development plan, and Oceanside Mesa subdivision.

**Economic Vitality**

- Approved Substantial Conformity applications for Block 19 and Beach Resort Hotel of Nine Block Master Plan.
- Conducted initial developer discussions regarding development of Block 5 and Block 20 of the Nine Block Master Plan.
- Initiated the streamlining of the Commercial Zone Districts.
- Completed the engineering review of 521 planning entitlement requests.
- Completed 1,272 map, plan, and technical report approvals for development projects.

- Issued Certificates of Occupancy for the following projects: Mission Cove Affordable Housing, IFly, Pacific Ridge, Oceanside Mesa, The Learning Experience, Target, and Dick's Sporting Goods.
- Initiated staff review of the North River Farms development project and EIR.
- Initiated drafts of Agri-Tourism Tier 1 zoning amendments.
- Commenced development streamlining efforts including expedited reviews of smaller personal improvement service businesses, streamlined permit application forms flexible off-site parking provisions, and allowing low-intensity industrial uses in commercial zones.
- Enhanced public access to Planning documents by updating the CEQA webpage; created a new Planning GIS Map Viewer and a new OpenCounter Business Map Viewer.

### Quality of Life

- Obtained adoption of updates to the Accessory Unit Ordinance to comply with State law.
- Developed new policy clarifying permitted exceptions to building heights limits.
- Renewed the pursuit of lot mergers for substandard lots per the subdivision ordinance.
- Finalized discussions with the wildlife agencies regarding adoption options for the Sub-Area Plan of the MHCP.
- Obtained continued Federal Funding for the design for the Coast Highway Bridge Replacement and the Douglas Bridge Seismic Retrofit projects.
- Awarded the construction contract for the Mainline Railroad Crossing Safety Improvement project (Quiet Zone).
- Initiated Balderamma Park improvement efforts.
- Completed the following Capital Improvement Projects:
  - Asphalt resurfacing of 30 lane miles of roadway.
  - Annual ADA Ramp Replacement/Sidewalk In-fill scope of work.
  - El Camino Real Guardrail.
  - Mission Ave Fiber Optic installation to increase communication capacity.
  - Radar feedback signs and rectangular rapid flashing beacons at various locations for traffic and pedestrians.
  - El Corazon Aquatic Center design.
  - Design of Beach Operation and Maintenance and Tyson Beach Restroom buildings, and
  - Cost study for Fire Station 1 Seismic Retrofit.

### Civic Engagement

- Held community meetings for City Projects.

- Actively promoted Building Safety Month.
- Made presentations at neighborhood meetings.
- Tracked and reported significant State legislation.

### *Future Objectives*

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#### City Services

- Expand use of web-based programming to include digital plan submittals.
- Implement a Planning Project GIS Map Viewer to provide citizens with easier access to project information.
- Train and test Building Division employees in the CASp Program as Certified Accessibility Specialists to comply with State laws.

#### Sustainable Growth

- Obtain Certification for remaining Zoning Consolidation Project Non-Substantive Zoning Amendments.
- Adopt new Economic Development Element and Energy and Climate Element of the General Plan.
- Adopt Climate Action Plan
- Prepare a draft of the updated Local Coastal Plan.
- Establish formal policy regarding the Sub-Area Plan for the Multiple Habitat Conservation Program.
- Complete zoning amendments for the streamlining of the Commercial Districts.
- Conduct initial public outreach regarding Zoning amendments for coastal Residential Districts.
- Update CEQA significance thresholds to remain in compliance with new State Guidelines.
- Adopt entitlement applications at El Corazon Sudberry Mixed-Use Project.
- Partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies.
- Complete the College Boulevard Environmental Impact Report (EIR).

#### Economic Vitality

- Continue to pursue the entitlement of the Inns at Buena Vista hotel project.
- Achieve adoption of Agri-Tourism Tier 1 zoning amendments.
- Obtain land use decision regarding North River Farms project.
- Manage all publically funded Capital Improvement Projects with emphasis on being timely and on budget.

- Continue to seek streamlining of existing zoning regulations and processes.

**Quality of Life**

- Participate in the SANDAG process to distribute the RHNA to cities and the county in an equitable manner.
- Complete PS&E for College Boulevard (Waring Road to Marcella Street).
- Construct a new restroom at Tyson Park.
- Maintain annual street restoration priority; including overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.
- Provide long-term recommendation for Pier view Way bridge improvements.
- Design and construct the following projects:
  - Fire Training Tower and Pumphouse.
  - Upgrade to the storm drains under Cleveland Avenue.
  - The Strand pavement improvements from Seagaze to Wisconsin.
  - Seismic criteria for the use of Fire Station 1 as a non-essential building.
  - Coastal Rail Trail from Morse to Oceanside Blvd.
  - College and N. River Road intersection improvements.
  - Douglas Drive median improvements from N. River Road to Corte Bocina.
  - Mission Avenue improvements from Carolyn Circle to Foussat.
  - Balderamma Park improvements.
  - Neptune Beach Access.
  - South Myers Street parking improvements, and
  - SDG&E-run construction of planned utility underground projects on Fire Mountain Drive and Oceanside Boulevard at Crouch Street.

**Civic Engagement**

- Continue collaboration with neighborhood stakeholders to ensure high quality development.
- Actively promote Building Safety Month.
- Continue enhanced public notification process for public works construction, specifically for the asphalt overlay and slurry seal projects.
- Continue enhancing public access to information regarding discretionary development projects.

COMMUNITY DEVELOPMENT

Budget Summary - Development Services

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 3,909,549	\$ 4,385,695	\$ 4,315,307	\$ 4,717,317	\$ 5,087,253
5110 Temporary/Part Time Employees	176,686	136,560	151,093	106,776	134,559
5120 Overtime	60,221	60,433	47,274	61,165	33,350
5206 Fringe Benefit Burden-Wcomp	77,891	75,050	71,854	52,211	53,774
5207 Fringe Benefit Burden	1,635,950	1,800,638	1,868,707	2,128,223	2,354,676
5212 Pension Bond Debt Charge	52,556	57,580	55,320	57,884	55,619
5230 Auto Allowance	459	2,790	1,613	4,500	4,500
	5,913,312	6,518,746	6,511,168	7,128,076	7,723,731
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,924,116	1,541,632	7,644,353	8,078,156	1,872,733
5306 Professional Svc w/IT alloc	-	-	279,028	830,636	624,979
5315 Utilities	54,504	29,677	56,293	-	-
5320 Repair and Maintenance	1,038,038	313,697	1,760,381	2,292,120	83,000
5325 Infrastructure < \$100K	433,329	89,571	234,839	1,319,568	897,500
5326 Studies & Reports	602,642	1,625,595	661,616	1,856,474	155,500
5330 Machry & Equip <\$10K	40,342	17,432	14,649	72,996	14,175
5335 Rents & Leases - Equip, Bldgs	55,485	57,809	59,477	59,500	62,831
5345 Travel & Conference	12,088	14,905	9,844	24,955	24,955
5350 Training - Registrtn Fees	16,887	21,335	16,136	27,346	27,346
5355 Matl Supplies&Services	897,777	521,717	1,315,450	5,210,397	1,421,713
5360 Advertising	11,432	23,964	26,014	18,994	18,994
5370 Postage	11,497	43,048	45,867	51,502	51,502
5375 Dues,Books&Subs	9,032	12,808	30,349	90,238	33,987
5380 Uniform	2,004	5,590	1,521	2,000	2,000
5385 Telephone	23,988	33,146	26,759	27,460	29,580
5390 Taxes, Licenses & Permits	44,716	24,599	32,281	31,895	3,500
5395 Contrib-Community Svc/Non Prof	208	45	-	-	-
5440 Radio Network Operating Cost	2,545	2,419	2,861	5,130	5,130
5316 Electricity	1,949	1,961	1,488	-	-
	5,182,579	4,380,950	12,219,206	19,999,367	5,329,425
<b>Internal Service Charges</b>					
5600 Internal Service Charges	3,168,159	3,367,609	3,279,462	3,214,164	2,453,862
	3,168,159	3,367,609	3,279,462	3,214,164	2,453,862
<b>Capital Outlay</b>					
5701 Land	803,533	-	-	400,000	-
5702 Buildings & Treatment Plants	-	-	-	347,600	-
5703 Infrastructure < \$100K	5,906,102	7,535,304	4,537,416	25,623,244	13,878,000
5704 Machinery & Equipment	-	-	346,597	34,894	-
5705 Auto Equipment	16,129	27,317	-	-	-
5706 Furniture, Fixtures, Software	-	-	4,530	-	-
	6,725,764	7,562,621	4,888,543	26,405,738	13,878,000
<b>Debt Service</b>					
5653 Inter Agency Capital Lease	202,350	202,350	202,350	202,380	202,380
	202,350	202,350	202,350	202,380	202,380
<b>Transfers</b>					
6900 Transfers Out	1,740,883	1,531,260	2,429,934	2,402,899	2,921,032
	1,740,883	1,531,260	2,429,934	2,402,899	2,921,032
<b>Other</b>					
6005 Capitalized Expenditures	-	(318,164)	(73,169)	-	-
6030 GASB 31 Adjmt	(35,968)	(111,860)	322,314	-	-
	(35,968)	(430,024)	249,145	-	-
<b>Total Expenditures</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 29,779,808</b>	<b>\$ 59,352,624</b>	<b>\$ 32,508,430</b>

Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	5,913,312	6,518,746	6,511,168	7,128,076	7,723,731
Maintenance & Operations	5,182,579	4,380,950	12,219,206	19,999,367	5,329,425
Internal Service Charges	3,168,159	3,367,609	3,279,462	3,214,164	2,453,862
Capital Outlay	6,725,764	7,562,621	4,888,543	26,405,738	13,878,000
Debt Service	202,350	202,350	202,350	202,380	202,380
Transfers	1,740,883	1,531,260	2,429,934	2,402,899	2,921,032
Other	(35,968)	(430,024)	249,145	-	-
<b>Total Expenditures</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 29,779,808</b>	<b>\$ 59,352,624</b>	<b>\$ 32,508,430</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1212 - TransNet	811,360	(2,608)	(485)	-	-
1213 - Gas Tax	1,719,221	1,216,671	969,703	925,000	925,000
1216 - Pavement Repair SLTPPR	(1)	(1)	346	-	-
1501 - General Capital Projects	(980)	(10,979)	95,997	-	-
1503 - Public Facility Fees	(3,840)	(8,581)	30,102	100,000	-
1508 - Traffic Signal DIF	(768)	13,050	3,822	-	129,327
1510 - SLRR-Major Water Course	198,184	192,643	217,423	202,380	202,380
1511 - SLRR DD-1/Zone-1A	(999)	(2,196)	6,192	-	294,000
1512 - SLRR-DD-1/Zone-1B	(1,181)	(2,591)	6,677	-	805,000
1513 - SLRR-DD-1/Zone-1C	(23)	(51)	129	15,541	-
1514 - SLRR-DD-1/Zone-1D	(1,931)	(4,224)	10,573	-	-
1515 - SLRR-DD1/Zn Pilgram Creek	(1,203)	(2,636)	6,521	775,566	-
1520 - Loma Alta Creek-Mjr Wtr Course	(888)	(1,600)	4,404	-	350,000
1521 - Loma Alta Creek DD-2/Zn2A	(610)	(606)	1,549	186,230	-
1522 - Loma Alta Crk DD2/Zn2B	(347)	(817)	2,355	283,170	-
1530 - BVCrk-Mjr Wtr Course Dist3	(120)	(257)	700	-	62,000
1531 - Buena Vista Creek DD	(550)	(1,202)	3,009	-	355,705
1540 - TMI Triangle DD-4	(116)	(255)	647	77,841	-
1550 - Center City DD-5	(61)	(130)	324	39,551	-
1561 - Major Thoroughfare Fees	(13,328)	(34,114)	84,513	-	-
1581 - GF Community Facilities CIP	-	-	304,000	-	-
1596 - Muni GolfCourse Improv	(119)	(353)	971	-	-
1598 - Park Fees	(3,252)	(6,945)	656,666	-	-
170144581 - Fire Apparatus & Equip	16,129	-	-	-	-
400401101 - Building Inspections	106	-	-	-	-
400406101 - Plan Check/Counter	1,223	-	-	-	-
400434101 - Building Safety	2,017,256	2,127,911	2,245,011	2,542,047	2,629,429
425010101 - Engineering Capital Project	2,154,787	2,306,179	2,136,367	2,440,863	2,613,400
425010561 - Major Thoroughfare Admin	167,194	169,747	241,820	251,504	258,980
425010598 - Parks Projects Admin	87,614	86,245	138,139	168,444	139,005
425411212 - Misc Traffic Markings	90,715	41,987	20,893	55,000	50,000
425413598 - Park Enhancements	34,392	7,801	90	10,000	100
425414561 - CtywideTrnsprtCirc Update	-	29,027	167,146	169,793	-
425415501 - Entitlement Improvements	11,930	35,870	4,737	30,000	26,000
425416596 - Golf Course Enhancement	976	-	-	1,000	-
425417514 - Multiple Habitat Conservation	3,331	5,698	74,484	82,804	20,000
425418212 - Neighborhd Traffic Imprvmts	66,941	15,162	70,634	169,327	100,000
425422510 - SLR Flood Control DS	-	-	-	300,000	300,000
425423101 - Land Development	1,314,280	1,433,651	1,454,406	1,829,441	1,927,916
425424561 - Thoroughfare Master Plan	108,829	19,643	-	-	-
425426212 - Misc Street Proj/SlurrySeal	1,014,402	257,222	1,582,103	1,380,000	-
425429503 - Fire Station 8 Temp Location	55,485	57,809	59,477	59,500	62,831
425436213 - Unscheduled Signal/St Lights	53,558	44,547	73,571	100,000	55,000
425440501 - Long Term Zoning Update	-	-	-	-	-
425441212 - Minor Street Paving Projects	-	97,450	-	-	-
425620212 - Street Tree Maintenance	-	199,778	200,296	200,000	-
450340101 - Downtown Planning	32,654	-	-	-	-
450404101 - Planning Administration	1,319,918	1,517,979	1,587,771	1,875,817	1,979,318
450440501 - Long Term Zoning Admin	74,693	177,102	180,584	185,462	179,318
640433508 - Traffic Signal Comm System	38,031	28,114	19,018	71,495	-
817140800273 - DouglasBridge Seismic Retrofit	32,960	21,717	269,175	2,755,565	-
817140900273 - Coast Highway Bridge Replcmnt	70,601	108,426	798,986	1,521,986	-
822136900274 - FAA Airport Perimeter Fence	22,150	19,497	33,962	-	-
822143015274 - FAA Airport Apron Improvement	-	258,911	100,164	-	-
822143914274 - ICommuter Bike to Work Grant	2,167	-	-	-	-
822143915274 - Bike to Work Grant - 2016	-	2,090	-	-	-
836128600272 - Vector Habitat Remediation	103,034	172,256	129,587	5,543	-
836141714272 - LomaAlta Slough Vector Habitat	-	96,528	327	-	-
836145215272 - Mssn Ave RR-X Safety Imprv	-	24,703	43,119	931,160	-
836145615212 - Seagaze Downtown Mobility	-	19,198	15,513	320,827	-
836147016215 - Sharrow Bike/Bus Outreach	-	3,000	87,000	-	-
902129800212 - SANDAG ATG 3E's Project	60,918	36,248	-	-	-
902132900212 - Oblvd Transit Access Project	868	-	-	-	-
907141014501 - El Corazon Aquatic Center	-	521,537	974,975	850,026	-
912121700501 - El Corazon Specific Plan	-	-	-	9,000	-
912143814501 - Temporary Pay Parking Lot	83,143	15,876	-	16,857	-
822148016274 - HSIP-Raised Medians Douglas Dr	-	-	3,632	41,368	-

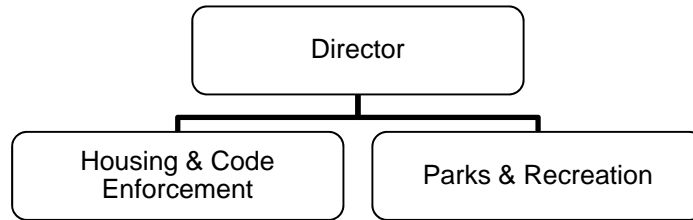
	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
836147916272 - Pilgrim Creek-VHRP FY 16-18	-	-	-	500,000	-
425010516 - Drainage Administration	-	-	-	163,285	169,504
425442212 - Sidewalk Repair	-	-	-	120,000	-
912150717501 - Integrated Library System	-	-	-	100,000	-
901122000561 - College/VistaWay&Thunder PS&E	91,407	76,309	55,559	111,521	85,000
901122100561 - College/Olive & Old Grov EIR	155,099	207,789	48,342	222,327	-
901122200561 - Melrose Extension Design	696,658	58	-	-	-
901126900561 - C-Blvd Lndscp (No of Barnard)	2,118	-	-	-	-
901127000561 - OBlvd Sidewalk I-5 to Crouch	2,630	3,580	7,985	19,277	-
901142015561 - NRR Widening	-	11,610	103,137	585,253	-
901526100561 - College Bvd Median-Left Turn	-	-	901	274,099	-
902111200212 - Adaptive Signals/Trnsp Mgmt Ct	72,479	142,346	158,736	263,553	-
902131300212 - MssnAve Fiber-Optic Cable	13,122	67,404	365,140	618,788	-
902134400212 - Ada Ramp Rplcmt/Sdwlks In-fill	36,087	177,521	226,625	259,766	265,000
902134800212 - North Ave Slope Protection	-	168,978	125,515	-	-
902135000212 - Storm Drain Improv Design	19,849	-	-	-	-
902135200212 - Clementine Intrsectn Rcnstrctn	42,276	45,227	258,690	203,806	-
902135500212 - Neighborhood Traffic Sfty Impr	69,112	23,870	20,601	218,417	-
902135600212 - Bicycle Master Plan/Bike Sfty	52,261	62,254	92,263	83,418	-
902136000212 - El Corazon Access @ ORnch Rd	80,639	610,084	50,668	18,608	-
902143215212 - El Camino Real Guardrail	-	25,720	31,013	358,268	-
902145615212 - Seagaze DtnTwn Mobility-City	-	3,383	2,738	58,837	-
902146516212 - Downtown Fiber-Optic	-	1,660	40,728	517,612	80,000
902146816212 - MssnMdn CarolynCrcl t Foussat	-	-	16,694	133,306	195,000
902147216212 - Douglas Dr Median HSIP-City	-	-	2,001	77,999	50,000
902754200212 - Street Restoration 212	4,345,768	6,088,523	1,252,327	8,729,425	-
904146616212 - Coastal Rail Trail Oblvd-Morse	-	-	36,340	253,660	-
905117300522 - NorthAve Channel Protectn Stdy	78,958	-	-	-	-
905120100212 - Detention Basin @ LAC & RDO	222,137	408,142	222,428	224,576	-
905126600520 - LAC Study ECR to Crouch	5,700	2,234	-	-	-
905145115515 - Pilgrim Crk Channel Recnstrctn	-	16,830	11,021	-	-
905831200510 - Habitat Mitigation Study	6,376	256	-	108,715	-
907134900503 - FS1 Seismic Retrofit Study	13,389	35,425	20,938	30,248	-
907137300503 - CC EOC Back-up Pwr Dsgn Stdy	11,607	(151)	-	-	-
907142815503 - CvcCtr EOC Backup Pwr Cnstrc	-	40,306	162,507	12,189	-
907142915503 - Essential CvcCtr/EOC Bid Anlys	981	34,427	4,346	11,227	-
907146416212 - Pier Restoration	-	-	402,476	247,524	-
912118600501 - French Field Remediation	152,392	311,689	-	-	-
912138600581 - Civic Center Fountain Project	456,433	325	-	-	-
912145015212 - LAC Detention Basin Mitigation	-	12,325	1,415	2,010	-
912880500501 - Silica Reclamation	879,661	37,134	56,098	26,799	-
914560800212 - DougDrBr Seismic Retro	66,220	59,852	103,202	346,887	-
914560900212 - NoCstHwyBr Seismic Retr	65,263	71,482	90,368	453,810	-
916144515741 - Airport Fence Project	-	(1)	-	-	-
917141614212 - Coco Palms Flood Imprvmnt	32,885	96,590	388,434	66,464	-
903526100508 - Traffic Signal Comm Sys	2,647	(358)	-	-	-
817150516272 - Land Use Plan-CA Coastal Comm	-	-	8,835	191,165	-
901126000212 - Street Monumentation	11,431	-	-	-	-
902134600212 - Traffic Sig Safety& Ped Access	9,759	15,772	79,535	144,932	-
903130900508 - UpgradeTraffic Signal	60,993	38,415	69,822	155,265	-
905131100510 - Master Plan Drainage Fee Sch	171,849	36,209	-	-	-
905143315520 - LAC Basin Outlet Modif FA	-	30,806	4,198	179,996	8,000
905147716516 - North Ave Chnnel Prtctn Cnstrc	-	-	-	1,540,000	-
905831100510 - SLRR Clearing Project	266,073	134,000	-	928,099	-
906404500598 - Master Plan Update	137	-	286	229,886	35,000
907118115501 - Lot 23 Parking Structure	-	49,315	7,231,195	4,751,923	-
907131600581 - Beach Restrooms Project	192,360	90,903	-	-	-
907135100581 - Beach Restrooms & Operations	1,685,403	687,060	282,652	400,534	-
912146916581 - General Plan Update	-	-	272,934	242,312	-
912150516581 - Land Use Plan-City Match	-	-	3,332	169,168	-
914755600501 - Pacific Street Bridge @ SLRR	20,310	9,312	4,231	55,053	-
902142715213 - RDO Street Lights	-	-	7,500	-	-
907139200581 - Fire Training Center	-	-	31,620	148,380	60,000
836129700212 - SANDAG ATG NCT Bike Station	89,261	5,221	-	-	-
901149817562 - Barrier @ College/N River Rd	-	-	-	100,000	175,000
902141515212 - SideWalk Repair	-	249,741	121,370	-	-
902145616212 - Seagaze DtnTwn Mobility-Cnstrt	-	-	-	50,000	-
902149717212 - Roundabout Mesa/Barnwell	-	-	-	85,000	-

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
907137400503 - COC Repair Project	24,985	19,972	15,210	39,833	-
907150017503 - Lifeguard Towers	-	-	-	69,579	120,000
901561500561 - ECR Widening @ SR78	59,193	-	-	-	-
902131200212 - Coast Hwy Corridor Study/EIR	87,549	250,289	364,658	395,826	-
902131400212 - Coast Highway Restriping Trial	-	-	-	87,730	-
902137100212 - Coast Hwy Vision EIR-SA	77,978	144,862	84,217	-	-
905126500520 - Environmental Study	2,068	2,220	-	-	-
905149217516 - Master Plan Drainage Update	-	-	-	205,000	-
905150217516 - Cleveland Storm Drain Upgrade	-	-	-	700,000	1,450,000
912134200501 - Sand Replacement Project	113,336	710,582	607,470	-	600,000
903136600508 - Coast Hwy Traffic Signal Imprv	65,527	2,118	-	8,355	-
902135400212 - Mainline R/R Xing Sfty	295,182	392,708	529,145	4,462,965	-
903141315212 - CstHwy/VstWy Upgrade Trffc Sig	-	12,393	7,177	125,430	-
905137900531 - RDO & Cameo Storm Drain Study	7,320	7,858	8,586	51,236	-
905138700550 - Street Flow Modeling	3,512	3,772	10,050	18,666	-
905149517514 - Pilgrim Creek VHR Reconstrctn	-	-	-	835,149	400,000
905151017511 - RDO Drainage Upgrades	-	-	-	200,000	250,000
906149417596 - Pilgrim Creek VHR Imprvmnts	-	-	-	1,000	-
906560300598 - Trail Dsgn&Environ Std	238	2,370	3,710	8,500	-
906564800598 - BuccaneerPrk FcltsFees	238	-	-	7,554	360,000
907137800581 - BSSC Site Assessment	5,000	-	-	5,000	-
907143715581 - Fire Training-Drafting Pit	-	-	119,311	130,689	-
907147116503 - Main Library Upgrades	-	-	279,611	-	-
910138400751 - SB2 Restroom Design	-	-	-	60,590	-
912132300501 - OBlvd Undergrnd Utility Prjct	8,745	9,392	10,962	60,536	-
912135300501 - Fire Mtn UndrGrndg Utilities	100,450	29,097	28,885	141,568	-
912141915501 - El Corazon Trails	-	55,465	-	-	-
912150117581 - Digital Plans Tech Upgrades	-	-	-	150,000	-
918142415212 - Strand Reconstruction-Sea Wall	-	-	-	200,000	-
836129700215 - SANDAG ATG NCT Bike Station	-	(290)	-	-	-
905138800512 - Pacific School Storm Drain	4,880	-	-	-	-
905138900511 - Mission Meadows 42' RCP	3,416	-	-	-	-
905139000511 - Melrose Dr No of SR76 FAC	3,416	-	-	-	-
905139100511 - Carpenter Rd Channel FAC	3,416	-	-	-	-
907150817851 - Fire Station Repairs	-	-	-	150,000	-
907150917851 - FS 4 Rehabilitation	-	-	-	277,600	-
836118300215 - ATG-Mssn Ave Imprv Phase1	110,167	-	-	-	-
907118100212 - Lot 23 Transit Parking Strctr	-	-	-	2,500,000	1,000,000
907143115503 - Fire Training Tower	-	-	-	775,753	50,000
910149617751 - Dock Elec Upgrd-Pedestal Replc	-	-	-	350,000	-
910150316751 - Harbor Access Control System	-	-	2,405	149,730	-
912150616581 - FS Plymovent Upgrades	-	-	85,106	34,894	-
425443213 - Pavement Mgmt Program	-	-	-	-	107,767
425446213 - Annual Storm Drain Maint	-	-	-	-	511,250
425447213 - Slurry Seal SB1	-	-	-	-	2,007,200
901155718561 - Melrose Extension	-	-	-	-	6,160,000
902155518213 - Asphalt Overlay SB1	-	-	-	-	1,130,000
905155317516 - Emerg Sinkhole@AlamosaPrk Dr	-	-	-	212,800	-
906152518598 - Tyson St Beach Restroom	-	-	-	-	1,670,000
907154718503 - OPD Evidence & Prpty Fac Rstrm	-	-	-	-	225,000
912154818503 - Beach Access at Neptune	-	-	-	-	300,000
907153918503 - Evidence Exam Room Imprvmnts	-	-	-	-	80,000
907154218503 - EOC Emrgncy Per-Guajome Conf	-	-	-	-	50,000
907155118503 - Emrgncy Pwr OPD/Mssn Library	-	-	-	-	50,000
902152117213 - Strand St Rehab RMRA	-	-	-	994,123	-
425636213 - Sidewalk Repair & Maintenance	-	-	-	-	125,000
425636530 - El Camino Pipe-Emerg Repair	-	-	20,600	-	-
903151117508 - Dwntwn Traffic Signal Imprvmnt	-	-	-	69,023	-
903151817508 - Mssn & Myers Traffic Signal	-	-	-	100,000	-
903155218562 - Traffic Signal@RDO/San Ramon	-	-	-	-	360,000
907154918503 - New FS #1 Design Study	-	-	-	-	200,000
425444213 - Adaptive Signals/TMC Maint	-	-	-	-	200,000
425445213 - Traffic Signal Upgrades	-	-	-	-	140,000
425620213 - Street Tree Maintenance	-	-	-	-	200,000

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
907154518503 - Civic Center Fuel Storage	-	-	-	-	125,000
907155618503 - Heritage Park Improvements	-	-	-	-	50,000
1516 - Drainage DIF	-	-	6,758	-	-
1562 - Th-Fare/Traffic Signals DIF	-	-	76	-	-
<b>Total Expenditures</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 29,779,808</b>	<b>\$ 59,352,624</b>	<b>\$ 32,508,430</b>

**COMMUNITY /  
CULTURAL SERVICES**

**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.*

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

**Major Accomplishments**

**City Services**

- Increased the use of social media (Facebook, Instagram and Peachjar) for Parks and Recreation promotion and marketing. Added credit card gift purchase option.
- Successfully processed over 6,000 code enforcement cases involving over 9,700 violations.
- Increased riverbed enforcement details.
- Coordinated over 20 Special Events in collaboration with the “Friends of Oceanside Parks”.
- Abated graffiti from nearly 1,200 locations.
- Processed a total of over 250 special events, film permits, and Heritage Park rentals.

**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 326 youth in Oceanside youth programs.
- Assisted four first-time homebuyers with down payment and closing cost assistance with CalHome Funds.
- Four families completed the Family Self-Sufficiency program.
- Issued five first-time homebuyers Mortgage Credit Certificates. Transferred the ownership of three homes to Solutions for Change.
- Coordinated the City’s July 3<sup>rd</sup> Fireworks Event.
- Attended various National, State, and Local Housing conferences to advance and advocate for the expansion and enhancement of affordable housing programs.
- Partnered with Vista Community Clinic and CSUSM in hosting two cohorts with a total of 56 graduates for medical assistant training program at Libby Lake Community Center.
- Made home ownership more attainable by combining the existing Down Payment Program and Mortgage Credit Certificate Program. Assisted three qualified households and finalizing a fourth.

**Quality of Life**

- Completed construction of Phase B (90 family apartment homes), and Infrastructure for the 288-unit Mission Cove Affordable Housing Mixed-Use Development Project. Completed construction of Phase C (138 senior units), Phase D (50 multifamily units) and closed financing for Phase E (Family II) Mission Cove.
- Commenced construction for the North Coast Terrace Apartments (Weitzel Street Affordable Housing Project).
- Maintained the Nelms Street Community Garden with 25 plots for Eastside and Oceanside residents.
- Collaborated with Interfaith Community Services, Inc. in hosting food distributions at Crown Heights Resource Center, Chavez Resource Center, Libby Lake Community Center and Melba Bishop Recreation Center twice a month to over 455 registered families.
- The Section 8 Housing Choice Voucher Program received 15 new Veteran's Affairs Supportive Housing (VASH) Vouchers (total 100).
- Developed incentive program to encourage landlords to rent to homeless veterans with Housing Choice Vouchers.
- Worked with the VA to identify housing opportunities for veterans.
- Partnered 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.
- Hired social worker to enhance services for HOT and Housing navigation.
- Received designation as a High Performer by HUD.
- Provided home rehabilitation grants to mobile home owners with CDBG funds.
- Provided CDBG funding to Oceanside Senior Citizens Association to provide Nutrition Program at the County Club Senior Center.
- Continued Mobile Recreation Program at John Landes Recreation Center and Marshall Street Pool.
- Coordinated three Community Resource Fairs in the Crown Heights, Eastside, and Libby Lake neighborhoods with over 800 people and residents in attendance.
- Extended hours at Joe Balderrama and Melba Bishop Recreation Centers and Crown Heights Community Resource Center for Teen Evening Programming targeting "high risk" youth with 50 youth in attendance. Programming varies between

sites and may include art therapy, social skills, career presentations, sports and recreation activities.

- Continued implementing the Neighborhood Revitalization Strategy Area Plan for the Crown Heights and Eastside neighborhoods to include the following improvement projects: compacting and re-turfing the youth playground at the Crown Heights Resource Center, reviewing and installing security improvements and re-striping the parking lot at the Country Club Senior Center, and receiving a \$1.2 million grant and starting design elements for future community park improvements at the Joe Balderrama Park.
- Successfully opened and offered Aquatic programming at Marshall Street Swim Center.
- Provided over 14,000 rides to seniors enrolled in the Solutions for Seniors on the Go transportation program.
- Provided youth development programs and services to 330 "at-risk" youth in the Libby Lake, Eastside and Crown Heights areas with Gap Funding to work toward ending neighborhood violence through programs with North County Lifeline, Vista Community Clinic and Boys & Girls Club of Oceanside.
- Partnered with OUSD to provide 71,200 summer meals to 1,664 youth ages 1-18 years in our park recreation centers and parks, Community resource centers, summer school and youth development programs June through August 2017. The highest numbers of daily average participants were in the Crown Heights neighborhood and at the Boys & Girls Club of Oceanside town site location on Country Club Lane.
- Partnered with Oceanside Promise to host city wide book drive to collect books for children ages 0-5 years. The City and various partners were able to collect over 10,000 books just before the holidays and distribute to children ages 0-5 at various daycare centers, preschools and Tiny Tots programs in Oceanside.
- Through the partnership with Oceanside Promise, implemented Pre-K Tiny Tots program for children ages 2-5 years, preparing kids with pre-educational and social skills needed before starting Kindergarten at OUSD. Implemented two cohorts of the Tiny Tots program at La Casita at 402 Brooks St., in Crown Heights Community.
- Awarded a supplemental National League of Cities Combating Hunger through Afterschool Summer Meals Programs (CHAMPS) grant to partner with OUSD Nutrition Services, San Diego Hunger Coalition, Feeding San Diego to increase capacity and access to After school Evening Meals Program for 2017-2018. City staff assisted in maintaining

and implementing four after school program sites, offering afterschool evening meals for youth ages 3-18 years of age. Four programs provided an estimated 13,581 evening meals for youth ages 5-18 years from August 2017 – June 2018.

- Received 2017 Dodge Grand Caravan Award (Braun Ability – Lowered Floor Wheelchair Accessible Vehicle) to supplement services for non-ambulatory Country Club Senior access to activities, senior lunch program, and outside recreational & cultural events.

**Civic Engagement**

- Conducted four community clean-ups in Eastside, Libby Lake, Crown Heights and John Landes Neighborhoods and provided support to monthly clean-ups in the Crown Heights, Back gate and Tri-City Neighborhoods.
- Partnered with Vista Community Clinic to conduct Resident Leadership Academy workshops in the Crown Heights neighborhood with 15 residents in attendance.
- 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, North County Prevention and Intervention Committee and the North County Gang Commission in an effort to reduce gang activity and violence through prevention, intervention and joint suppression efforts throughout the 78 corridor.
- Participated in the North County Youth Hunger Coalition in efforts to address child hunger among residents in Oceanside.
- Operated the Deployment Center for the annual Point in Time Count.
- Co-sponsored National Night Out with the Police Department in four neighborhoods with attendance over 900.
- Planned Easter egg hunt, concerts, movies, and annual tree lighting ceremony for the community.
- The City of Oceanside Parks & Recreation and Resource Centers continued to partner with Oceanside Police Department in hosting four National Night Outs. The Special Events staff brought the PAN AMERICAN Beach Hand Ball Tournament to town in March. It had a nice economic impact to our community in the cooler season. Teams from USA, as far away as Puerto Rico and South America competed. The winner will be advancing to Russia in June.

- Joe Balderrama Park has been awarded a \$1.2 million grant.
- Partnered with MLK Scholarship Program Committee in awarding \$40,000 to 14 students from four different high schools in 2017.
- Partnered with the Award Committee in selecting the 2018 City of Oceanside – Martin Luther King, Jr. Community Service Award recipient, Mr. Larry Hatter.

**Future Objectives**

**City Services**

- Continue participation and agency collaboration in the county-wide Opening Doors Project to end homelessness for chronic homeless veterans and individuals.
- Partner with youth serving CBOs and/or Non-Profits to provide City internships to youth (Oceanside High School, El Camino Wild Cats and Transitional Youth Academy).
- Secure additional services for Housing Choice Voucher applicants to assist with obtaining and maintaining housing. Identify sites for additional affordable housing opportunities.
- Assist homeless persons with serious mental illness with Housing Choice Vouchers.

**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 2018.
- Continue to serve as the Liaison for OPARC.
- 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.
- 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 part-time services at John Landes Park.

**Civic Engagement**

- Collaborate with Oceanside Community Safety Partnership, San Diego Office of Education, Prop 47 – Second Chances for Our Youth, Oceanside Promise and other gang or violence 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, and Vista Community Clinic to promote resident participation in neighborhood watch programs and neighborhood associations.
- Partner with San Diego Regional Health and Wellness Coalition.
- Partner with the North County LGBT Resource Center to support Pride at the Beach and other activities.
- Collaborate/partner with non-profit organizations such as the Boys and Girls Club, YMCA, Vista Community Clinic, North County Lifeline etc., to identify unique programming for Oceanside youth.
- Improve marketing of programs and services through use of social media.
- Collaborate and support Oceanside Promise Collective Impact Initiative by serving on the Leadership Team and the various Collaborative Action networks (CANs).
- Support the Oceanside Promise through continued CAN work.
- Host a City wide book drive.
- Parks and Recreation Staff are currently in the process of re-doing the Parks and Recreation Master Plan. Two public input meetings have been held, and another is scheduled for May 2018. KTUA Design Group is working with City Staff to examine current park amenities and community needs. The Master Plan will serve as a road map for future parks and recreation services.

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 3,087,766	\$ 3,288,618	\$ 3,490,176	\$ 3,950,823	\$ 4,054,238
5110 Temporary/Part Time Employees	461,479	488,989	466,888	537,977	545,351
5115 Elected Officials	10,004	11,761	11,380	11,700	11,700
5120 Overtime	27,394	12,590	14,240	11,284	11,284
5206 Fringe Benefit Burden-Wcomp	42,471	64,644	63,326	50,772	50,676
5207 Fringe Benefit Burden	1,292,767	1,434,810	1,543,529	1,905,488	1,993,927
5212 Pension Bond Debt Charge	46,750	47,482	46,997	47,850	45,342
5230 Auto Allowance	3,025	4,492	5,433	5,400	5,400
	<u>4,971,656</u>	<u>5,353,386</u>	<u>5,641,969</u>	<u>6,521,294</u>	<u>6,717,918</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	193,887	160,763	165,415	272,183	119,374
5310 Temp. Agencies/Individuals	49,529	944	-	-	-
5315 Utilities	455,113	428,817	424,587	427,498	426,563
5320 Repair and Maintenance	223,003	153,229	79,493	256,123	147,182
5325 Infrastructure < \$100K	197,000	94,540	101,335	192,848	92,848
5326 Studies & Reports	-	5,617	4,038	237,294	222,143
5330 Machry & Equip <\$10K	80,859	53,062	70,164	125,344	57,582
5335 Rents & Leases - Equip, Bldgs	11,119	15,749	16,404	7,804	10,779
5340 Ins other than Employee Benefit	250	-	-	-	-
5345 Travel & Conference	45,126	36,524	39,809	45,089	45,103
5350 Training - Registrtn Fees	11,996	5,783	9,928	16,353	12,353
5355 Matl Supplies&Services	356,357	496,752	501,564	568,348	620,974
5360 Advertising	8,310	13,286	12,379	11,020	13,097
5370 Postage	19,944	21,424	22,748	27,873	26,875
5375 Dues,Books&Subs	10,968	12,693	18,671	13,466	14,000
5380 Uniform	12,319	11,822	8,624	11,989	11,989
5385 Telephone	18,983	16,730	17,284	15,122	15,113
5390 Taxes, Licenses & Permits	24,165	9,976	26,440	21,285	28,085
5395 Contrib-Community Svc/Non Prof	3,135,442	5,521,228	3,696,061	2,164,895	3,342,842
5405 Administration Fees	11,861	19,867	27,243	27,810	27,810
5435 Special Events	24,853	16,422	8,616	-	-
5440 Radio Network Operating Cost	5,088	4,756	6,794	6,498	6,498
5450 Contingencies	-	-	-	366,529	332,187
5500 Housing Programs	-	-	-	150,000	150,000
5520 Hsng Programs-Rehab Grants	100,363	94,287	72,269	95,000	95,000
5525 Sec 8 HAP to owners	13,555,870	14,317,725	15,888,873	16,708,097	16,917,421
	<u>18,552,405</u>	<u>21,511,996</u>	<u>21,218,739</u>	<u>21,768,468</u>	<u>22,735,818</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	1,795,561	1,931,928	2,092,695	2,510,016	2,440,649
	<u>1,795,561</u>	<u>1,931,928</u>	<u>2,092,695</u>	<u>2,510,016</u>	<u>2,440,649</u>
<b>Debt Service</b>					
5422 City Debt HUD 108 Ln 08A Fire	145,131	-	-	-	-
5540 Hsng Programs-Cal Home Ln	277,350	56,000	224,000	168,000	168,000
5651 Principal	130,000	138,000	146,000	154,000	162,000
5652 Interest	-	139,452	133,194	126,412	119,159
	<u>552,481</u>	<u>333,452</u>	<u>503,194</u>	<u>448,412</u>	<u>449,159</u>
<b>Transfers</b>					
6900 Transfers Out	452,412	2,578,196	1,697,468	98,136	60,000
	<u>452,412</u>	<u>2,578,196</u>	<u>1,697,468</u>	<u>98,136</u>	<u>60,000</u>
<b>Other</b>					
6030 GASB 31 Adjmt	(8,740)	(26,984)	51,397	-	-
	<u>(8,740)</u>	<u>(26,984)</u>	<u>51,397</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 31,205,462</b>	<b>\$ 31,346,326</b>	<b>\$ 32,403,544</b>

Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	4,971,656	5,353,386	5,641,969	6,521,294	6,717,918
Maintenance & Operations	18,552,405	21,511,996	21,218,739	21,768,468	22,735,818
Internal Service Charges	1,795,561	1,931,928	2,092,695	2,510,016	2,440,649
Debt Service	552,481	333,452	503,194	448,412	449,159
Transfers	452,412	2,578,196	1,697,468	98,136	60,000
Other	(8,740)	(26,984)	51,397	-	-
<b>Total Expenditures</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 31,205,462</b>	<b>\$ 31,346,326</b>	<b>\$ 32,403,544</b>

**Expenditure Summary by Program**

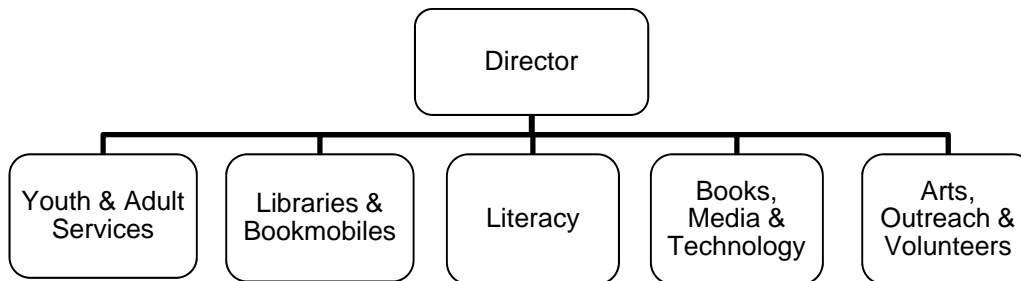
	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1277 - HOME Grant Fund	176,474	(2,871)	(14)	-	-
1278 - Inclusionary In Lieu	209,048	2,398,295	651,988	-	-
1281 - CDC- Low & Mod Hsng	(1,583)	(2,988)	911,306	-	-
1282 - CDC Hsng Rehab Ln Prog	-	101,964	73,951	-	-
1283 - CDC Housing Section 8	1,674	-	-	-	-
1284 - CDC Adm/Prog Devlpmt	59,817	59,488	61,232	60,000	60,000
1286 - CDC Housing Mortgage RB	(303)	(801)	2,612	-	-
1288 - CDC Housing MblHm Prog	(1,186)	(1,343)	5,152	-	-
1289 - CDC Hsng CalHome Prog	(269)	(532)	1,937	-	-
817130800212 - Senior Transport Grant 5004297	103,312	-	-	-	-
817130815212 - Senior Transport Grant - 15/16	-	195,953	-	-	-
817130816212 - Senior Transport Grant - 16/17	-	-	200,000	-	-
817136800273 - New Freedom -2014	58,012	57,862	-	-	-
821125714237 - NoCnty Solutions for Change	-	-	899,392	-	-
821143414237 - NoCnty LGBTQ Tenant Imprvmnts	-	150,715	56,917	-	-
821143514237 - Libby Lake ADA Imprvmnts	-	-	-	20,000	30,000
821144215237 - Libby Lake 2nd Flr Deck	-	99,070	-	-	-
822134100274 - WRC Trnstl Hsg 2/14-1/15 SNAP	82,642	-	-	-	-
822134115274 - WRC Trnstl Hsg 2/15-1/16 SNAP	60,510	84,582	-	-	-
822134116274 - WRC Trnstl Hsg 2/16-1/17 SNAP	-	57,849	87,242	-	-
822138500237 - Club 55	7,500	7,500	7,500	7,500	7,500
823125700277 - NC Solutions for Change	44,085	249,765	8,293	-	-
823131900277 - Mission Cove Phase (B)	2,277,825	4,512,897	2,270,404	-	-
900010101 - Housing & Grant Programs	751,726	867,683	948,901	1,369,600	1,398,678
900439101 - Club 55	30,000	21,908	21,196	23,200	23,200
900635581 - NS Facility Improvements	82,145	23,532	-	-	-
900876000101 - Chavez Resource Center	286,588	79,940	92,088	151,555	157,424
900876100101 - Crown Heights Resource Center	71,122	92,868	99,247	186,501	131,109
900876300101 - Libby Lake Resource Center	172,981	193,448	191,001	308,737	251,681
921115300237 - Community Resource Centers	93,993	94,899	93,074	94,894	94,946
921465100237 - Code Enforcement-CDBG	343,768	321,990	352,747	355,006	354,286
921476300237 - Rehab Lns & Grants-CDC	151,098	87,338	52,974	350,000	350,000
921477200237 - Hsng Prog Devlpmt-CDC	151,192	146,584	137,232	153,369	153,369
921549500237 - SS-NC Lifeline-Youth Devlpmt	13,580	13,580	13,580	13,580	13,580
921558500237 - SS-Senior Nutrition Program	25,830	24,318	24,318	24,318	24,318
921559400237 - SS-VistaCommClinic-TeenReach	13,580	13,579	13,580	13,580	13,580
921634600237 - Teen Programs	18,422	15,917	18,011	18,377	18,600
921634700237 - 4 Kids Sake Afrtschl	18,111	15,855	17,356	17,976	18,200
921769000237 - Grants Administration	83,245	84,105	83,026	84,246	84,133
921769500237 - Section 108 Debt Service	275,131	277,452	279,194	280,412	281,159
921790000237 - Contingency Fund-CDBG	-	-	-	366,529	332,187
921875300237 - SUN -Pub Imprv	135,933	-	-	-	-
921876800237 - C Montecito Rvltztn	32,500	-	-	-	-
923119900277 - Mission Cove Pre-Development	10,474	-	-	-	-
923475200283 - Hsng Sct8 Vouchers-CDC	14,839,656	15,764,804	17,427,942	18,710,841	18,899,464
923477500277 - HOME Program Adm	39,160	52,219	54,496	44,808	39,636
924459400278 - Inclusionary Admin Exp	146,915	171,808	185,921	541,047	535,560
925476100282 - Rehab Administration-CDC	24,810	22,582	30,015	33,084	32,536
925476200282 - Rehab Loan Services-CDC	50,365	62,693	64,190	67,077	67,014
925476400282 - Rehab Lns & Grants-CDC	100,363	94,287	72,269	250,000	250,000
927477300284 - Hsng Prog Devlpmt-CDC	151,193	146,583	136,425	157,930	153,419
928481100286 - MRB Adm Cost	56,623	58,930	42,451	37,890	25,977
928875200286 - Oside SUN	24,853	16,422	14,461	-	-
928880400286 - Homeless Shelters	33,500	40,841	60,234	82,750	86,750
930477400288 - Mobile Home Rent Control-CDC	180,161	124,479	129,873	298,608	298,689
931473900289 - CalHm-1st Tm Hm Buyer	298,448	60,770	235,974	181,310	181,310
932477800281 - Low & Mod Admin	56,457	59,432	69,439	76,877	51,174
933900101 - Code Enforcement	1,262,404	1,318,522	1,392,142	1,689,655	1,556,283
935931101 - Senior Taxi Program	107,894	69,454	121,938	115,154	118,699
935932101 - Parks & Rec Administration	902,729	951,760	900,998	918,153	975,719
935936101 - Special Events	139,828	141,474	141,982	125,573	130,419
935937101 - Joe Balderrama RecCntr	205,018	225,908	216,358	226,619	215,132
935938101 - Melba Bishop RecCntr	234,911	320,753	348,267	356,951	286,385
935939101 - Beach RecCntr	109,582	108,548	138,510	137,681	128,898
935940101 - County Club SrCntr	203,750	169,104	226,766	280,045	275,628
935941101 - Brooks St Pool	550,416	512,885	569,628	633,271	691,255
935948101 - Recreation Programs	408,776	477,881	517,469	493,762	466,637

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
935949101 - El Corazon Senior Center	277,681	290,543	287,259	309,530	301,002
935950101 - Marshall St Swim Center	56,305	61,891	70,137	57,318	57,639
921874500237 - Nbrhood Rvltztn - VCC	15,000	15,000	15,000	15,000	15,000
817130817212 - Senior Transport Grant - 17/18	-	-	-	200,000	-
935952101 - Pepsico Machines	-	-	-	51,176	51,176
821149317237 - Country Club SrCntr-Imprvmnts	-	-	-	140,000	140,000
822134117274 - WRC Trnstl Hsg 2/17-1/18 SNAP	-	-	59,881	85,210	-
817130818212 - Senior Transport Grant - 18/19	-	-	-	-	200,000
823153817277 - Tenent Based Rental Assistance	-	-	-	-	1,112,676
836148416272 - HRP - Balderrama	-	-	-	1,129,626	1,129,626
923479800277 - HOME Program (Unalloc)	-	-	-	-	131,891
<b>Total Expenditures</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 31,205,462</b>	<b>\$ 31,346,326</b>	<b>\$ 32,403,544</b>

**Organizational Chart by Function**



**Mission Statement**

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**Mission**

*To engage, inform, connect and inspire.*

**Vision**

*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.*

**Service Description**

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The Library Department provides free reading resources for all ages, an interactive online presence, welcoming and safe spaces for all, literacy tutoring, storytimes, book clubs, author events, and arts displays; supports the City’s Arts Commission; and offers programs and services for parents, lifelong learners, veterans, job seekers, Spanish speakers, taxpayers, voters, summer readers, and many others.

Library services are available at Oceanside READS Literacy Center, Bookmobile and Adelante Bookmobile stops, Mission Branch Library and Civic Center Library, outreach and community site visits, and by volunteer book deliveries to the homebound.

**Major Accomplishments**

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**City Services**

- In year ending June 2017, Library had 434,000 visits, issued 10,000 Library cards, circulated 398,000 items, answered 37,000 questions, and offered over 1,000 programs.
- Expanded the Library’s hours to 8 pm, Monday-Thursday at Mission Branch and Civic Center Libraries, for a total of 5 additional hours per week of public service at each site.
- Oceanside READS Literacy Program reached milestone of 20 years of literacy tutoring for adults in April 2018.

**Economic Vitality**

- Provided programming to young adults to improve college readiness.
- Replaced carpet in Civic Center Library at vendor’s cost.
- Library awarded 8 state/federal grants with total value of \$75,000 in funding or resources.

**Quality of Life**

- Provided concerts and special events with financial support from the Friends of the Oceanside Public Library.
- Participated in fiestas with community groups including 2017 Dia de los Niños, Filipino Cultural and Noche Mexicana celebrations.
- Actively participated in the 2017 One Book/One San Diego.
- Implemented the Book Buddies program, where kids improve their reading skills by reading with Library teen volunteers.
- Expanded outreach efforts to encourage participation in the 1000 Books before Kindergarten reading program.
- Planned and implemented replacement of the wraps on the bookmobiles, with funding supported equally by the Oceanside Public Library Foundation and the Friends of the Oceanside Public Library.

**Civic Engagement**

- Managed hundreds of community volunteers who provided thousands of hours of service to the Library.
- Partnered with the Oceanside Unified School District to implement the summer meal program at the Civic Center Library.
- Participated in the Latino Book and Family Festival, sponsored by MiraCosta College.
- Implemented citizenship classes.
- Implemented English as a Second Language classes in partnership with MiraCosta College.

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***Future Objectives***

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**City Services**

- Strengthen planning, delivery and outcome evaluation of Library programs and services.
- Develop and implement strategies to reach and retain non-users.

**Quality of Life**

- Develop and present to Council a Master Plan for the Arts.
- Offer Science, Technology, Engineering, Arts & Math (STEAM) Summer Enrichment Classes.
- Provide free world music concerts with financial support from the Friends of the Oceanside Public Library.

**Economic Vitality**

- Encourage fundraising efforts to support Library programs and services.
- Increase efficiency by updating library technology, including implementation of an automated materials handling system and a new Integrated Library System.
- Coordinate implementation of the Oceanside Cultural District designation.
- Use veterans service resources to offer an investment learning program.

**Civic Engagement**

- Prepare and implement support for upcoming elections such as voter registration and community discussion opportunities.
- Offer online access to Oceanside community and family history through digitization of local newspapers on microfilm.

COMMUNITY/CULTURAL SERVICES

Budget Summary - Library

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 1,450,170	\$ 1,508,290	\$ 1,582,668	\$ 1,665,201	\$ 1,705,289
5110 Temporary/Part Time Employees	386,493	416,265	409,496	495,940	511,411
5120 Overtime	7,067	7,115	7,684	6,048	6,048
5206 Fringe Benefit Burden-Wcomp	8,226	12,911	12,504	9,009	9,226
5207 Fringe Benefit Burden	645,260	671,978	734,150	798,138	818,943
5212 Pension Bond Debt Charge	22,161	22,948	22,083	19,469	18,936
5230 Auto Allowance	3,046	3,118	3,933	3,900	3,900
	<u>2,522,423</u>	<u>2,642,625</u>	<u>2,772,518</u>	<u>2,997,705</u>	<u>3,073,753</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	-	14,721	-	13,765	57,351
5310 Temp. Agencies/Individuals	25,407	2,026	2,000	7,250	1,500
5320 Repair and Maintenance	57,094	75,086	37,288	61,999	9,772
5330 Machry & Equip <\$10K	13,901	24,441	35,089	69,842	9,549
5335 Rents & Leases - Equip, Bldgs	1,179	2,286	612	1,350	-
5345 Travel & Conference	1,571	1,892	2,532	5,785	2,843
5350 Training - Registrtn Fees	1,838	5,300	1,386	3,626	8,447
5355 Matl Supplies&Services	116,682	131,214	139,870	139,250	68,614
5360 Advertising	507	1,311	379	2,351	501
5365 Marketing	96	-	-	-	50
5370 Postage	1,462	1,958	1,654	2,051	5,250
5375 Dues,Books&Subs	8,970	24,746	24,247	24,195	83,573
5380 Uniform	150	150	286	256	256
5385 Telephone	3,754	3,490	2,529	3,550	3,815
5455 Matl Supplies&Services	270,360	280,722	309,311	316,589	239,928
	<u>502,971</u>	<u>569,343</u>	<u>557,183</u>	<u>651,859</u>	<u>491,449</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	1,799,610	1,819,466	1,877,202	1,946,487	1,924,314
	<u>1,799,610</u>	<u>1,819,466</u>	<u>1,877,202</u>	<u>1,946,487</u>	<u>1,924,314</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	96,952	5,000	-	-	-
	<u>96,952</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers</b>					
6900 Transfers Out	87,170	87,170	87,170	87,170	-
	<u>87,170</u>	<u>87,170</u>	<u>87,170</u>	<u>87,170</u>	<u>-</u>
<b>Other</b>					
6030 GASB 31 Adjmt	-	-	7	-	-
	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,294,080</b>	<b>\$ 5,683,221</b>	<b>\$ 5,489,516</b>

## Expenditure Summary by Category

	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Personnel	2,522,423	2,642,625	2,772,518	2,997,705	3,073,753
Maintenance & Operations	502,971	569,343	557,183	651,859	491,449
Internal Service Charges	1,799,610	1,819,466	1,877,202	1,946,487	1,924,314
Capital Outlay	96,952	5,000	-	-	-
Transfers	87,170	87,170	87,170	87,170	-
Other	-	-	7	-	-
<b>Total Expenditures</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,294,080</b>	<b>\$ 5,683,221</b>	<b>\$ 5,489,516</b>

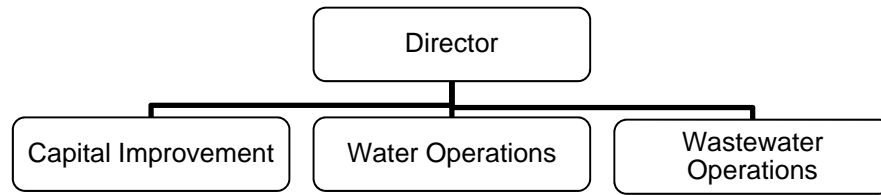
## Expenditure Summary by Program

	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
1209 - Library	-	-	7	-	-
350010101 - Library-Admin	2,023,044	2,083,582	2,087,390	2,123,203	2,107,045
350350101 - Reader Services-Adults	634,701	696,785	750,998	699,917	806,052
350350209 - Reader Svcs-Adults	182,588	178,856	200,143	194,100	-
350351101 - Bookmobile	28,862	27,735	29,565	76,070	78,079
350352101 - Adelante	44,202	45,722	80,900	112,185	87,508
350355272 - Literacy Programs	24,718	28,669	28,468	28,579	19,408
350356101 - Mission Branch	707,029	724,556	728,565	865,513	899,872
350357101 - Support Services	958,934	898,293	916,633	972,429	940,100
350358101 - Reader Services-Youth	300,510	312,877	357,466	446,535	536,546
350358209 - Reader Svcs-Youth	81,136	92,927	104,753	109,700	-
350359101 - Library Facilities	7,950	7,675	7,692	10,150	10,000
835134000276 - Misc. Library Grants	13,606	9,784	-	4,500	-
900115800274 - Big Read Grant	113	16,160	-	17,840	-
917653600276 - Misc. Literacy Grants	1,733	(17)	1,500	1,500	1,000
822151717274 - STEAM Summer Enrichment - LST	-	-	-	21,000	3,906
<b>Total Expenditures</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,294,080</b>	<b>\$ 5,683,221</b>	<b>\$ 5,489,516</b>

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# **ENTERPRISE FUNDS**

**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 delivering locally produced water and purchasing water from the San Diego County Water Authority (SDCWA) 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, a reverse osmosis plant that treats up to six million gallons per day of local brackish groundwater, a three million gallon per day recycled water treatment plant, 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 multiple 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, Zero Waste Strategic Resource Management Plan and the Waste Management contract.

**Major Accomplishments**

**WATER**

- Participated as a regional partner on the North San Diego County Regional Water Recycling Project.
- Completed over 600 facility compliance inspections for storm water pollution prevention, 80 storm water treatment control system inspections, 340 Unified Environmental Inspections (FOG Compliance), and 150 storm drain outfall inspections during FY 17-18 to comply with the regional storm water NPDES permit.

- Completed two years of intensive water quality monitoring for the Loma Alta Slough long-term regulatory monitoring project.
- Implemented strategies of the Carlsbad and San Luis Rey Water Quality Improvement Plans (WQIP) and completed required annual reporting to comply with the regional storm water NPDES permit.
- Collaborated with the Planning Division to complete an updated Greenhouse Gas (GHG) Emissions Inventory and supported the development and outreach for the City's Energy and Climate Action Plan Element of the General Plan Update.
- Completed dozens of Green Oceanside outreach events, with highlights including Earth Month 2017, 9<sup>th</sup> Annual Earth Festival, Junior Guard Beach Ambassador Program, Food Recovery Event at El Corazon, Harbor Days, Sunset Beach Clean Up and the Loma Alta Creek Cleanup. Also conducted outreach at the farmer's market and sunset market.
- Sponsored conservation-related events such as our two Home Depot Low Water Use Plant Fairs, and six Sustainable Landscape How-to Workshops. Introduced a new customer engagement platform, WaterSmart Analytics, providing customers with a web-based portal for viewing historical and current consumption.
- Acquired Prop 1 grant funding in 2018 for wetland restoration and coastal access planning at Loma Alta Slough and Buccaneer Beach.
- Completed a Prop 84 grant funded study to identify sources of bacterial contamination in Loma Alta Creek.
- Applied for a federal grant with the Bureau of Reclamation for \$750,000 to assist in funding the expansion of the San Luis Rey Water Reclamation Facility (SLRWRF) recycled water treatment and appurtenances.
- Submitted a Report of Waste Discharge to the Regional Board, summarizing the City's efforts to comply with NPDES permit requirements over the past 5 years.
- Established a Special Use Discharge Permitting approach to allow diversions of groundwater dewatering discharges to the City sanitary sewer to prevent impacts to City storm drains and receiving waters.

- Worked with San Luis Rey Basin stakeholders on a boundary modification and legislative solution to groundwater management.
- Developed and configured the use of GIS mobile technology for use in the Department for asset management.
- Chaired the Citywide GIS user group.
- Provided support and administered GIS applications for City personnel and public use.
- Partnered with the Cities of Encinitas, Carlsbad and Del Mar to evaluate Community Choice Aggregate (CCA) alternatives and cost sharing.
- Sustained a reduction in water demand from the previous year and remained relatively flat with a marginal 2.5 percent increase.
- Reduced water demand in comparison to 2013, the target year used for comparisons by the State during the drought and subsequently in anticipation of the long-term water use efficiency regulations currently under development. The following changes can be noted:
  - Reduced demand by 16.1 percent
  - Overall reduced water sales of 15.5 percent with reductions by customer class such as:
    - Single Family Residential down 19 percent
    - Multi Family Residential down 10 percent
    - Irrigation down 15 percent
    - Agriculture down 48 percent
- Consumption from 2016 to 2017 saw a fractional increase of 0.5 percent - a strong indication that water use efficiency is becoming a norm rather than just a response to drought and regulatory fines.
- Reduced the gallons of water per person per day (GPCD) that are used residentially by an average of 22 percent.
- Provided water savings incentives/rebates to customers totaling \$76,853.
- Began construction of the Morro Hills No. 1 and No. 2 Reservoir Repairs Project, which includes seismically retrofitting the Morro Hills No. 1 Reservoir, performing structural repairs on the Morro Hills No. 2 Reservoir, and relocating and upgrading the Morro Hills Pump Station.
- Completed the Downtown Waterline Replacement Project Phase 1, which replaced approximately 11,300 linear feet of water mains, service meters, valves, and fire hydrants in the downtown area.
- Completed the R.A. Weese Water Filtration Plant Solids Handling and Surface Wash Water Piping Replacement Projects.
- Completed the R.A. Weese Water Filtration Plant Administration Building Retrofit Project.

- Commenced the R.A. Weese Chemical Upgrades Design-Build Project which will modernize the original chemical systems.
- Completed the Weese Media Filter Upgrades which replaced the filter media in filter bays 1 through 8, inspected the underdrains, and made repairs to the hydraulic systems including replacing weirs.
- Completed the Mission Basin Groundwater Purification Facility (MBGPF) Administration Building Project which will become the first building in the City to be LEED certified as Gold.
- Initiated final design for Phase 1 of Pure Water Oceanside (formerly the Indirect Potable Reuse program) which includes upgrades at the San Luis Rey Water Reclamation Facility, construction of an advanced water purification treatment plant, blending facility, two booster pump stations, conveyance pipelines, inject wells and extraction wells. The Phase 1 project construction completion is expected by 2022.
- Began the second phase of Pure Water Oceanside, which is focusing on the Mission Groundwater basin's geology to locate well sites for ground water injection, conveyance including pump station and pipeline needs, and water treatment facility needs. Award of final design is expected in spring of 2018.
- Commenced the El Corazon Kitchen Design-Build Project.
- Completed Phase 1 of the City's fixture replacement Project where over 100 fixtures including toilets and faucets at City facilities were replaced with high efficiency fixtures
- Commenced retrofits and tenant improvements of the Jones Road building to house the Meter Shop.

**WASTEWATER**

- Cleaned and inspected 1,975,175 linear feet (LF) of sewer line, an increase of 10 percent over the previous year.
- Completed the San Luis Rey Water Reclamation Facility (SLRWRF) Primary Electrical Metering Project which will be able to supply power to the plant for various treatment plant expansion initiatives.
- Completed the SLRWRF Emergency Sludge Cleanout Vaults, the Cleanout Vaults Phase 2 and the Digester 2 Cleaning and Repairs Projects.
- Made process piping improvements to the SLRWRF digester sludge process piping.
- Redesigned and Rehabilitated sludge loadout bay augers at SLRWRF.
- Completed design of the San Luis Rey Site Modernization - Maintenance Buildings Project.
- Replaced boiler #3 at SLRWRF.

- Installed a new aeration tank blower at the SLRWRF.
- Obtained a new standby centrifuge assembly for the SLRWRF, ensuring quick replacement if needed.
- Reduced odor complaints at both treatment plants.
- Completed Phase 1 of the Downtown Sewer Replacement Project which replaced approximately 7,300 linear feet of sewer mains in the downtown area.
- Completed the Loma Alta Gravity Sewer emergency repair.
- Began the condition assessment and access improvements of the City's three largest wastewater conveyance pipelines through the Mesa-Garrison tunnel to SLRWRF.
- Completed the CCTV program which cleaned, inspected, televised, and rated for condition approximately 1,347,000 linear feet of vitrified clay pipeline ranging in size from 6-inch through 24-inch. The rankings will help forecast and prioritize future rehabilitation and replacement of sewer pipeline projects.
- Completed the Jones Road Sewer Improvement project which improved sewer capacity by adding approximately 1,200 linear feet of additional 15-inch sewer main along Jones Road.
- Began the Market Place Del Rio Trunk Sewer Improvements by increasing sewer capacity along Mission Avenue and El Camino Real by upsizing approximately 1,300 linear feet of an existing 21-inch trunk sewer to a 24-inch. Completion is expected by June 2018.
- Completed the Vista Way/El Camino Real Sewer Replacement project which replaced an ongoing maintenance issue and eliminated the potential for spills and fines along an existing 6-inch sewer main at the intersection with El Camino Real.
- Commenced the Jefferson Easement sewer Replacement project which will replace approximately 300 linear feet of existing 12-inch sewer which has subsided over ½ foot. The work relieves staff of frequent maintenance and reduces the potential for spills and fines along the 78 freeway in a City easement.
- Began the design of the Haymar Sewer Bypass improvement project to improve the flow of wastewater into the Buena Vista-Encina Sanitation District connection point. Diverted 1.2 mgd of sewage away from the vulnerable Haymar pipeline.
- Completed Phase 2 (final phase) of the Oceanside Golf Course Lift Station Project.
- Installed a new chopper pump at Mission Lift Station.
- Achieved no sewer spills reaching receiving waters.

- Relocated the La Salina WWTP operations building in preparation for future plant closure and the new pump station project.

**RECYCLED WATER**

- Started construction of the Recycled Water Treatment Plant to increase recycled water production from 0.7 million gallons per day to 3 million gallons per day with the option to expand up to 6 million gallons per day in the future. Completion expected at the end of 2018.
- Commenced final design for the Upper and Lower San Luis Rey Recycled Water Distribution System Project.
- Acquired property in Morro Hills to site facilities such as reservoirs and pump stations to support the conveyance project. This phase of the project is expected to have construction completed by 2023.
- Began negotiations with Rainbow Municipal Water District to acquire one of their properties for a recycled water reservoir.
- Negotiated the quitclaim of 6.2 miles of outfall pipeline from the Fallbrook Public Utilities District for repurposing to recycled water conveyance, allowing for recycled water availability in the downtown area.

***Future Objectives***

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**WATER**

- Pursue grant opportunities to implement habitat restoration in Loma Alta Creek that is currently in the planning phase.
- Complete additional beach and river clean-up events.
- Continue to identify, test and permit groundwater discharges to the sanitary sewer that may be impacting the storm drain system.
- Design and implement a storm water trash control program with Public Works to comply with new statewide regulations.
- Collaborate with the Planning Division to develop the City's Climate Action Plan (CAP).
- Expand the use of GIS mobile technology.
- Perform geo-location and information collection of all check valves and fire hydrants.
- Facilitate the integration of the land development and management software with GIS.
- Participate in the development of a RFP for Community Choice Aggregation (CCA).
- Provide a more robust campaign to engage customers in the understanding of how they use water via WaterSmart.
- Work collectively with the State Board and fellow member agencies to help shape the long-term

conservation plan that will be introduced sometime in 2018.

- Incorporate Advanced Metering Infrastructure (AMI) into the WaterSmart technology for seamless customer engagement and Utility analytics.
- Complete construction of the Morro Hills No. 1 and No. 2 Reservoir Repairs Project.
- Commence seismic upgrades at Henie Hills Reservoir and Structural Repairs of John Paul Steiger Reservoir.
- Complete the R.A. Weese Chemical Upgrades Design-Build Project which will modernize the original chemical systems.
- Install two Harbor lift station backup generator switch gears.
- Complete the downtown Administration Building Retrofit Project.
- Complete retrofits and tenant improvements of the Jones Road building to house the Meter Shop.
- Begin Phase 2 of the Downtown Water Replacement Project.
- Complete the SCADA Major Upgrades for the Water System.
- Complete the Final Design and the Feasibility Study for Phase 2 of Pure Water Oceanside Project.
- Apply for Metropolitan Water District Local Resources Program (LRP) funding to offset Pure Water Oceanside per unit costs.

**WASTEWATER**

- Complete construction of the Lotus Street Sewer Replacement Project.
- Begin Phase 2 of the Downtown Sewer Replacement Project.
- Complete construction of 1,300 linear feet of trunk sewer in the Market Place Del Rio Shopping Center located at El Camino Real and Mission Avenue.
- Continue with the yearly CIPP lining program.
  - Complete the condition assessment and access improvements of the City's three largest wastewater conveyance pipelines through the Mesa-Garrison tunnel to SLRWRF.
- Complete the SCADA Major Upgrades for the Wastewater System which will upgrade the SLRWRF and Remote sites.
- Complete the remainder of the SLRWRF Major Upgrades identified in the Needs Assessment.
- Start design work to outfit the equipment for the remainder of Plant 2 at the SLRWRF.
- Complete the SLRWRF Recycled Water Treatment Plant Design-Build Project which will replace the existing 0.7 million gallons per day (MGD)

treatment plant and allow the plant to be upgraded to 3.0 MGD.

- Install new blower at SLRWRF.
- Install a 4th effluent pump at SLRWRF.
- Replace Digester Mixing pumps.
- Provide Variable Frequency Drive training for staff electricians.
- Complete the design of the La Salina Pump Station, the La Salina WWTP Decommissioning Project, and complete the CEQA and permits required to start construction in FY 18/19. Conduct community outreach for the decommissioning and potential land use changes.
- Begin design for the Buena Vista Lift Station Replacement.
- Begin construction of the Oceanside Blvd Lift Station Replacement project.

**RECYCLED WATER**

- Complete final design for the Upper and Lower San Luis Rey Recycled Water Distribution System Project.

ENTERPRISE FUNDS

Budget Summary - Water Utilities

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 4,343,708	\$ 4,411,632	\$ 4,535,980	\$ 5,464,604	\$ 5,470,079
5110 Temporary/Part Time Employees	57,632	55,171	57,972	82,730	82,163
5120 Overtime	268,998	330,829	296,018	242,873	292,373
5206 Fringe Benefit Burden-Wcomp	148,503	117,988	115,002	82,634	83,335
5207 Fringe Benefit Burden	1,803,670	1,925,305	2,051,160	2,560,000	2,632,132
5212 Pension Bond Debt Charge	59,780	60,408	59,002	63,736	60,623
5230 Auto Allowance	1,024	1,547	4,249	3,603	3,603
5235 Compensated Absences	(38,064)	22,509	14,729	-	-
5213 CALPERS Unfunded Liability	-	-	-	-	276,188
	6,645,251	6,925,389	7,134,112	8,500,180	8,900,496
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,518,139	2,426,006	3,457,639	7,947,494	2,276,300
5306 Professional Svc w/IT alloc	-	-	151,475	404,866	200,000
5310 Temp. Agencies/Individuals	392,215	379,925	453,972	45,553	176,000
5315 Utilities	1,814,306	2,049,841	1,708,148	2,369,100	2,734,100
5320 Repair and Maintenance	1,013,403	1,434,373	1,527,540	1,820,570	1,724,670
5325 Infrastructure < \$100K	15,039	69,303	30,238	125,000	360,000
5326 Studies & Reports	936,839	815,875	764,135	2,265,851	652,000
5330 Machry & Equip <\$10K	24,382	54,666	127,662	49,300	29,300
5335 Rents & Leases - Equip, Bldgs	84,325	72,639	90,466	100,200	92,700
5345 Travel & Conference	24,521	63,361	82,043	310,691	61,750
5350 Training - Registrtn Fees	17,692	21,523	19,284	34,800	45,800
5355 Matl Supplies&Services	31,950,810	30,450,389	32,739,321	33,440,469	32,887,566
5360 Advertising	7,496	8,075	4,515	5,000	5,000
5370 Postage	3,727	4,934	8,223	28,750	27,850
5375 Dues,Books&Subs	37,935	42,104	48,548	48,625	48,125
5380 Uniform	44,179	39,277	45,454	47,600	53,880
5385 Telephone	21,196	23,855	42,625	22,700	60,700
5390 Taxes, Licenses & Permits	332,796	311,571	284,508	300,303	300,103
5400 Gasoline, Diesel Fuel	-	-	56	-	-
5425 Fiscal Agent/Other Fees	2,380	2,194	2,194	2,600	2,600
5440 Radio Network Operating Cost	13,048	12,645	16,306	17,100	17,100
5450 Contingencies	-	-	158,280	-	-
5460 Laboratory Operations	82,562	111,785	77,586	119,346	122,486
	38,336,990	38,394,341	41,840,218	49,505,918	41,878,030
<b>Internal Service Charges</b>					
5600 Internal Service Charges	5,093,462	5,072,118	4,433,096	5,097,370	5,081,527
	5,093,462	5,072,118	4,433,096	5,097,370	5,081,527
<b>Capital Outlay</b>					
5702 Buildings & Treatment Plants	3,882,779	5,215,912	4,919,399	6,910,024	1,715,000
5703 Infrastructure < \$100K	1,597,247	9,164,680	5,728,011	35,721,053	5,710,000
5704 Machinery & Equipment	20,788	8,915	-	164,100	55,000
5705 Auto Equipment	-	-	-	-	14,000
5706 Furniture, Fixtures, Software	-	259,900	(8,100)	8,100	-
	5,500,814	14,649,407	10,639,310	42,803,277	7,494,000
<b>Debt Service</b>					
5651 Principal	-	-	-	1,475,000	1,120,000
5652 Interest	879,601	847,935	792,601	721,213	662,213
5653 Inter Agency Capital Lease	553,090	553,090	553,090	553,172	553,172
	1,432,691	1,401,025	1,345,691	2,749,385	2,335,385
<b>Transfers</b>					
6900 Transfers Out	19,589,054	10,345,662	11,964,576	999,901	765,377
	19,589,054	10,345,662	11,964,576	999,901	765,377
<b>Other</b>					
5430 Bad Debt	62,809	44,426	41,408	-	-
6005 Capitalized Expenditures	(6,858,235)	(15,755,220)	(13,706,580)	-	-
6007 Pension Expense - GASB 68	(98,072)	(330,535)	(209,173)	-	-
6010 Depreciation Expense	6,386,319	6,474,517	6,371,788	-	-
6030 GASB 31 Adjmt	(118,411)	(247,998)	731,175	-	-
	(625,590)	(9,814,810)	(6,771,382)	-	-
<b>Total Expenditures</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 70,585,621</b>	<b>\$ 109,656,031</b>	<b>\$ 66,454,815</b>

**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	6,645,251	6,925,389	7,134,112	8,500,180	8,900,496
Maintenance & Operations	38,336,990	38,394,341	41,840,218	49,505,918	41,878,030
Internal Service Charges	5,093,462	5,072,118	4,433,096	5,097,370	5,081,527
Capital Outlay	5,500,814	14,649,407	10,639,310	42,803,277	7,494,000
Debt Service	1,432,691	1,401,025	1,345,691	2,749,385	2,335,385
Transfers	19,589,054	10,345,662	11,964,576	999,901	765,377
Other	(625,590)	(9,814,810)	(6,771,382)	-	-
<b>Total Expenditures</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 70,585,621</b>	<b>\$ 109,656,031</b>	<b>\$ 66,454,815</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1711 - Water Operating	21,149,477	8,351,306	7,155,413	680,990	640,137
1712 - Water F/A Replacement	2,309	(118,977)	10,054,374	-	133,073
1715 - Water Connection Fees	40,828	(35,065)	696,722	-	56,150
1717 - Water Debt Service	4,453,859	7,430,366	392,001	-	-
750010711 - Water Adm & General	36,033,210	34,671,252	36,640,104	37,988,408	37,348,583
750010712 - Water Capital Projects	-	-	767,597	1,499,759	1,419,117
750359711 - Water Facilities Maintenance	579,780	683,112	690,878	745,778	621,284
750750711 - Flood Control/Storm Drains	708,677	684,345	704,483	765,377	765,377
750751711 - Water Distribution	1,505,536	1,471,597	1,283,921	1,429,126	1,577,340
750752711 - Hydro-Electric Generation	18,280	28,676	15,875	23,500	21,500
750754711 - Water Filtration Plant	1,297,178	1,427,154	1,368,972	1,749,758	1,848,183
750755711 - Desalting Plant	1,789,537	2,128,658	1,762,697	2,322,918	2,302,185
750756711 - Water Maintenance	2,276,699	2,363,149	2,163,193	2,513,252	2,389,063
750757711 - Water Meter Service	2,659,060	2,701,846	2,408,479	2,894,612	2,786,843
750760711 - Water Laboratory	390,428	318,413	415,782	465,192	472,881
750761711 - Water SCADA Program	154,659	157,505	295,631	500,753	630,877
750762711 - Clean Water Program	1,039,470	962,103	952,683	1,223,797	1,270,240
750763711 - Water GIS Program	240,085	261,007	275,269	324,755	296,682
750771712 - Misc Water Projects	460,161	837,325	100,222	100,000	360,000
755772717 - OPFA Water Ref Ser A	881,981	850,129	794,795	2,201,313	1,787,363
836143614272 - Clean Beaches Initiative Grant	-	88,447	175,150	84,643	-
836145415272 - Recycled Water Retrofit	-	270,000	30,000	-	-
750348711 - Fixture Replacement Phase 2	-	-	-	121,500	-
908122500715 - SLR WWTP Water Reclamation	-	-	(1)	15,243,620	-
908125400712 - Weese Filtration Plant Improv	-	-	(1)	4,000,000	1,768,500
908125600712 - Desalter Facility Major Imprv	-	-	-	575,000	250,000
908125800712 - So Oside Water Main Rplcmnt	-	-	-	-	-
908130000712 - Water SCADA Upgrades	-	-	-	2,499,422	-
908130100715 - Ocean Hills Recycle Wtr Prj	-	-	-	-	-
908135716712 - DwnTwn Wtr Pipeline Phs 2 of 5	-	-	-	600,000	-
908142215715 - Lower SLR WRF	-	-	-	6,200,000	-
908148817712 - AMI-Automated Meter Infrastrct	-	-	26,360	123,640	-
908148917712 - Water Tenant Upgrades	-	-	-	1,000,000	375,000
908748500712 - Desalter Fclty Minr Impr	-	-	-	25,673	-
908754500712 - Pump Station Upgrades	-	-	9,958	200,000	1,000,000
908754600712 - ReservoirStrctrlAnalysis	-	-	1	7,500,000	400,000
908824700715 - Ocean Desalter Expsn Project	-	-	-	-	-
908129900715 - El Corazon Recycled Wtr	-	(1)	1	-	-
908130200715 - Potable Water Recharge Study	248,556	148,774	-	1,120,984	-
908142115715 - Upper SLR WRF	-	-	-	-	-
908136100712 - Lake Blvd Water Line Rplcmnt	-	(1)	-	-	-
908141100712 - Turf Removal Phase 1	-	-	-	-	-
908144815710 - Utility Billing CIS Project	-	1,292,012	1,405,062	1,136,839	-
908148717710 - MarketPlace Del Rio Wtr/Swr Ln	-	-	-	4,512,500	-
908130100710 - Adhoc OceanHills Rcycl Wtr Prj	42,902	-	-	-	-
750704711 - Recycled Water Operations	-	-	-	-	709,437
836152417272 - Loma Alta Slough CCC Grant	-	-	-	400,000	-
908135700712 - DwnTwn Wtr Pipeline Phs 1 of 5	-	-	-	3,190,594	-
908142315715 - Pure Water Oceanside Phase 1	-	-	-	3,656,422	-
908142318715 - Pure Water Oceanside Phase 2	-	-	-	-	3,900,000
908152818712 - Wtr & Recycled Wtr Master Plan	-	-	-	-	350,000
908152918712 - Oside Aqueduct Assessment	-	-	-	-	475,000
908153018712 - ARC FLASH Study-Water	-	-	-	-	250,000
908153118712 - Valve Replacement Project	-	-	-	-	250,000
822147415274 - BoR-Pilot Project-Mssn Basin	-	-	-	35,906	-
<b>Total Expenditures</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 70,585,621</b>	<b>\$ 109,656,031</b>	<b>\$ 66,454,815</b>

ENTERPRISE FUNDS

Budget Summary - Wastewater

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 4,790,937	\$ 4,757,760	\$ 4,979,356	\$ 5,736,266	\$ 5,605,421
5110 Temporary/Part Time Employees	51,896	35,057	28,305	35,328	40,415
5120 Overtime	171,081	240,922	175,551	197,650	269,150
5206 Fringe Benefit Burden-Wcomp	160,906	123,816	119,791	87,161	85,316
5207 Fringe Benefit Burden	2,046,875	2,140,924	2,300,231	2,733,318	2,763,316
5212 Pension Bond Debt Charge	61,635	63,284	61,238	67,245	62,765
5230 Auto Allowance	106	260	1,836	2,403	2,403
5235 Compensated Absences	(46,985)	124,226	(31,948)	-	-
5213 CALPERS Unfunded Liability	-	-	-	-	180,222
	<u>7,236,451</u>	<u>7,486,249</u>	<u>7,634,360</u>	<u>8,859,371</u>	<u>9,009,008</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	734,265	1,336,582	1,021,557	5,106,960	7,099,434
5306 Professional Svc w/IT alloc	-	-	244,026	400,000	200,000
5310 Temp. Agencies/Individuals	90,779	122,988	276,951	25,000	90,000
5315 Utilities	3,579,729	3,469,024	3,434,083	3,825,000	3,615,000
5320 Repair and Maintenance	2,258,453	2,416,812	1,949,368	1,787,278	2,071,000
5325 Infrastructure < \$100K	146	23,383	30,238	220,000	450,000
5326 Studies & Reports	618,548	653,909	115,060	2,177,208	800,000
5330 Machry & Equip <\$10K	80,417	235,436	66,207	116,000	101,000
5335 Rents & Leases - Equip, Bldgs	38,443	33,241	46,870	84,000	63,000
5345 Travel & Conference	22,391	18,732	29,698	62,500	72,500
5350 Training - Registrtn Fees	25,499	29,443	30,719	44,600	53,100
5355 Matl Supplies&Services	3,354,350	3,575,393	3,232,795	4,112,234	3,083,600
5360 Advertising	1,106	3,493	1,680	9,500	3,000
5365 Marketing	-	32,338	-	-	-
5370 Postage	4,578	1,466	3,392	3,300	2,800
5375 Dues,Books&Subs	9,264	11,166	11,880	13,350	33,100
5380 Uniform	56,205	57,273	55,938	74,200	66,880
5385 Telephone	23,229	25,558	50,258	20,625	60,625
5390 Taxes, Licenses & Permits	180,689	142,701	166,666	226,995	227,895
5425 Fiscal Agent/Other Fees	-	4,535	2,000	2,600	2,600
5440 Radio Network Operating Cost	13,038	12,645	16,404	17,100	17,100
5460 Laboratory Operations	55,888	74,886	74,701	56,500	65,500
	<u>11,147,017</u>	<u>12,281,004</u>	<u>10,860,491</u>	<u>18,384,950</u>	<u>18,178,134</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	5,040,027	4,959,055	4,913,835	5,426,724	5,248,278
	<u>5,040,027</u>	<u>4,959,055</u>	<u>4,913,835</u>	<u>5,426,724</u>	<u>5,248,278</u>
<b>Capital Outlay</b>					
5702 Buildings & Treatment Plants	1,578,068	1,675,463	3,220,418	5,139,724	400,000
5703 Infrastructure < \$100K	3,648,484	8,078,461	5,749,350	11,682,778	12,013,427
5704 Machinery & Equipment	26,209	120,665	-	404,100	250,000
5705 Auto Equipment	-	10,129	-	380,000	14,000
5706 Furniture, Fixtures, Software	-	-	-	161,000	-
	<u>5,252,761</u>	<u>9,884,718</u>	<u>8,969,768</u>	<u>17,767,602</u>	<u>12,677,427</u>
<b>Debt Service</b>					
5651 Principal	-	-	-	3,611,651	3,696,575
5652 Interest	1,233,730	1,177,812	901,261	825,558	735,833
	<u>1,233,730</u>	<u>1,177,812</u>	<u>901,261</u>	<u>4,437,209</u>	<u>4,432,408</u>
<b>Transfers</b>					
6900 Transfers Out	12,356,318	10,478,981	6,468,748	1,669,118	-
	<u>12,356,318</u>	<u>10,478,981</u>	<u>6,468,748</u>	<u>1,669,118</u>	<u>-</u>
<b>Other</b>					
5430 Bad Debt	50,165	37,999	32,751	-	-
6005 Capitalized Expenditures	(6,292,574)	(12,077,086)	(10,683,740)	-	-
6007 Pension Expense - GASB 68	(108,097)	(342,957)	(241,699)	-	-
6010 Depreciation Expense	8,123,190	8,241,712	8,087,672	-	-
6030 GASB 31 Adjmt	(96,144)	(198,734)	585,756	-	-
	<u>1,676,540</u>	<u>(4,339,066)</u>	<u>(2,219,260)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 37,529,203</b>	<b>\$ 56,544,974</b>	<b>\$ 49,545,255</b>

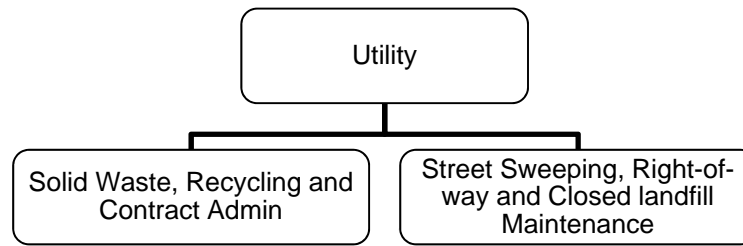
**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	7,236,451	7,486,249	7,634,360	8,859,371	9,009,008
Maintenance & Operations	11,147,017	12,281,004	10,860,491	18,384,950	18,178,134
Internal Service Charges	5,040,027	4,959,055	4,913,835	5,426,724	5,248,278
Capital Outlay	5,252,761	9,884,718	8,969,768	17,767,602	12,677,427
Debt Service	1,233,730	1,177,812	901,261	4,437,209	4,432,408
Transfers	12,356,318	10,478,981	6,468,748	1,669,118	-
Other	1,676,540	(4,339,066)	(2,219,260)	-	-
<b>Total Expenditures</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 37,529,203</b>	<b>\$ 56,544,974</b>	<b>\$ 49,545,255</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1721 - Sewer Operating	18,987,693	16,543,039	8,310,242	127,818	30,274
1722 - Sewer F/A Replacement	734	(119,321)	6,369,968	850,000	132,603
1726 - Sewer Expansion/Improv	356,190	77,911	55,808	632,500	17,345
1727 - Sewer Debt Service	1,038,747	1,461,693	-	-	-
800010721 - Sewer Adm & General	4,869,694	4,721,841	4,953,763	5,886,769	5,604,594
800010722 - Sewer Capital Projects	-	485	657,164	1,490,259	1,571,530
800800721 - Facilities Maintenance	2,241,974	2,380,801	1,812,277	2,277,568	1,925,649
800800722 - Operating Activities	-	-	-	16,448	-
800803721 - Sewer Collections	3,506,703	3,454,293	3,374,388	3,765,007	3,745,537
800804721 - La Salina Wastewater	3,113,760	2,779,483	2,812,502	3,028,468	3,143,739
800805721 - San Luis Rey Wastewater	6,865,047	7,285,056	6,430,356	7,596,391	6,876,017
800806721 - Sewer Laboratory	705,344	834,188	706,913	725,176	777,381
800807721 - Sewer SCADA Program	233,149	235,561	406,176	531,180	739,692
800808721 - Sewer GIS Program	229,741	182,224	262,477	326,597	298,025
800812722 - Misc Sewer Projects	479,189	909,149	194,834	170,000	450,000
805809727 - SLR Interim Exp DS	547,054	504,155	460,482	2,926,391	2,926,390
805811727 - Sewer Emergency Outfall Ln D/S	147,630	171,878	-	-	-
805813727 - OPFA Sewer 2013 Ref Ser A	539,046	506,314	442,779	1,515,918	1,511,168
909122700722 - La Salina WWTP Upgrades	-	-	-	712,188	1,000,000
909122900722 - OsideBlvd LiftStation Relocat	-	-	1	500,000	4,631,000
909123100722 - SLR Digester Rehabilitation	-	-	196,958	282,827	277,173
909123500722 - SLR Maint Bldg Upgrades	-	-	(1)	400,000	1,825,000
909125500722 - SLR Major Plant Improv	(1)	1	-	2,350,000	550,000
909130300722 - Lake Ave Sewer Replacemnt	1	(1)	1	-	-
909130400722 - SLR Electrical Upgrades	-	1	-	-	-
909130500722 - Sewer SCADA Upgrades	-	-	-	3,535,563	-
909136700722 - DwnTwn Swr Pipeline Phs 1 of 5	-	-	1	3,133,051	-
909136716722 - DwnTwn Swr Pipeline Phs 2 of 5	-	-	-	360,000	515,000
909137500722 - La Salina Pump Station	-	-	-	1,500,000	3,263,000
909137700722 - Swr Pipeline Capacity Upgrades	-	-	1	1,200,000	700,000
909141815722 - Bandstand Pump Station/Reloctn	-	-	-	61,500	850,000
909145816722 - Sewer Flowmeter Upgrades	-	-	-	373,436	-
909145916722 - Pipeline Rehab Program	-	-	-	500,000	625,000
909146016726 - SLR Plant Outfitting	-	-	-	750,000	-
909149117722 - BVista Lift Station Rplcmnt	-	-	-	1,000,000	-
909548800722 - Land Outfall	-	-	-	4,250,000	1,269,384
909557700726 - Haymar Intercptr Swr	-	-	-	-	-
909953000722 - Lift Stations Upgrade	-	-	-	716,606	919,754
909130600722 - CIPP Sliplining Project	-	-	-	525,803	-
909130700726 - Ocean Outfall Capacity Study	1,350	-	-	-	-
909149017722 - Food Waste To Energy	-	-	-	2,000,000	-
909122800722 - Sewer System Odor Study	1,966	-	-	-	-
909136300722 - CCTV VCP Sewer Pipe	-	-	-	527,510	-
909831500726 - Myers/Tait St S/L (2)	-	-	7,590	-	-
909139400722 - OMGC Lift Station	-	-	-	-	-
909139500722 - SLRWWTP Facility Paint Project	-	-	-	-	-
909133300722 - Haymar ECA #1 CIPP Project	443	-	-	-	-
909139300722 - Tremont Alley 8" Swr Rplcmnt	59,790	-	-	-	-
909140700722 - VistaOceana/Bella Swr Rplcmnt	-	1	74,523	-	-
909145515722 - Mesa/Garrison Swr Rplcmnt	-	1	-	-	-
909147315722 - Loma Alta Sewer Relocation	-	-	-	-	-
909978000722 - Misc Sewer Projects	17,600	-	-	-	-
909153318722 - Sewer Point Repair Project	-	-	-	-	770,000
909153418722 - Mission/I5 Sewer Xing	-	-	-	-	1,000,000
909153518722 - Encina Sewer Diversion Imprvmt	-	-	-	-	500,000
909153718722 - Sewer Master Plan	-	-	-	-	350,000
909153218722 - ARC FLASH Study-Sewer	-	-	-	-	750,000
<b>Total Expenditures</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 37,529,203</b>	<b>\$ 56,544,974</b>	<b>\$ 49,545,255</b>

**Organizational Chart by Function**



***Service Description***

To preserve public health and safety, the Water Utilities Department Solid Waste and Recycling section manages solid waste handling, waste reduction, reuse, and recycling for the City. Solid Waste and Recycling maintains compliance with State of California requirements and provides services including education, collection, transfer, processing, recycling, and disposal of solid waste. These activities preserve landfill capacity, mitigate greenhouse gas emissions from landfills, and conserve water, energy and other natural resources.

***Major Accomplishments***

- Maintained a 68 percent 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 percent recycling rate by 2020). Population growth combined with increasing development and tourism have both had impacts to the City’s diversion rate. Future advancements in Construction and Demolition recycling, disposable bans/campaigns, and organics diversion will help our City achieve our higher than standard zero waste diversion goals set forth within the City’s Zero Waste Strategic Resource Management Plan.
- Met state waste reduction requirements with a disposal rate of 4.1 pounds per person per day, below the targeted requirement of 6.3 pounds per person per day.
- Implemented Year 6 of the City’s Zero Waste Strategic Plan successfully, 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 90 percent voluntary compliance through the Unified Environmental Inspection Program; increased membership to the Green Oceanside Business Network; ongoing enhancement of “Curb Up” Waste Management and Goodwill’s enhanced reuse and recovery collection service; and

continued expansion of the Oceanside Unified School District Zero Waste program (15 out of 23 schools).

- Implemented a Unified Environmental Inspection Program for food generating establishments through the Lucity work order system that makes environmental inspections more efficient for both the City and the customers impacted resulting in greater voluntary compliance for all environmental requirements as related to clean water, water conservation, and solid waste and recycling.
- Neared completion of an Organics Feasibility Study to be completed by spring of 2018 that will identify preferred options for the highest and best use of organics (food scraps, yard waste) processing in Oceanside.
- Developed significant partnerships and infrastructure to support greater efficiency for food recovery programs in Oceanside, in order to feed people food that would otherwise go to waste and minimize organics sent for recycling or landfill. Awareness events and key strategy meetings have been focused on developing routing systems that would support the eventual development of the Food Recovery/Culinary Arts Kitchen at the El Corazon Senior Center.
- Implemented the State Single-Use Carryout Bag Mandate to mitigate the use of single use plastic bags across California.
- Conducted a Citywide public can waste and recycling audit to determine areas for routing efficiencies, and areas needing enhancement for both waste and recycling access. Provided additional public recycling opportunities at the Strand, Harbor, downtown district, and other 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.
- Audited and reviewed City facilities and solid waste services in fiscal year 17/18, to ensure the maximum use of waste reduction and recycling programs, along with continued compliance with the City’s Environmentally Preferable Purchasing Policy.

- Promoted and incentivized community use of the Green Oceanside App and a “waste wizard” tool that provides residents and businesses the opportunity to search simple options for waste reduction, reuse, and recycling of all items at [www.greenoceanside.org](http://www.greenoceanside.org).
- Expanded and supported major Green Oceanside events and programs such as Love Your Planet Sustainability/Zero Waste community workshop series; Earth Month; Earth Festival; Green Oceanside Business Network; 1<sup>st</sup> Annual Oside GreenFeast; Zero Waste Beach Day Campaign; Bilingual community outreach and community garden support; Used Oil Filter Collection events; El Corazon Food Recovery Event; Zero Waste Harbor Initiative; Green Oceanside booth education; Green Oceanside schools presentations; Green Oceanside website; and Green Oceanside Mobile App.
- Completed the automated remote based landfill flare controller hardware and software applications for both landfill facilities.
- Solicited and saw completed an independent Methane Risk Assessment study done on the Maxson Landfill to address the ongoing requests by the County LEA to expand monitoring criteria in an effort to counter more stringent monitoring and reporting,
- Continued discussion with the County LEA and made operational changes to continue addressing the off-site LFG migration issues at Maxson Street Landfill.
- Support the development of a Biosolids Management Plan for organics processing, renewable energy, production, and local processing of residuals for soil amendment.
- 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 at the El Corazon Senior Center.
- Update Oceanside City Code to support goals and state mandates for mandatory organics recycling and polystyrene take-out reduction ordinances.
- Enhance opportunities and implement Extended Producer Responsibility programs and policies for recycling and safe disposal of difficult to recycle materials such as 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 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.
- Implement service route efficiencies and eliminate obsolete or nuisance public trash containers to create additional opportunity and strategic placement for recycling in the downtown district and other high uses areas in order to meet our Citywide goal of 1:1 public trash to recycling ratio.
- Support and provide guidance, technical support and resources to new development in Oceanside through the plan development process and Green Oceanside Business support program.
- Continue to support and provide technical support and recycling infrastructure to all Oceanside special events.
- Support ongoing development of and nexus of zero waste and sustainability to local food system initiatives; agritourism; farm to table to farm opportunities; carbon farming options through compost application; community gardens; and zero waste related climate change policies.
- Implement the second Annual “Farm to Fork to Farm” event in partnership with the South Morro Hills area.
- Expand and support major Green Oceanside events and programs such as Love Your Planet Sustainability/Zero Waste community workshop series; Earth Month; Quarterly Clean Up Events; Earth Festival; Green Business Mixer Event; Green Oceanside Business Network; Zero Waste Beach

***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 percent diversion by 2020, through the commencement of Phase 2 plan objectives (2017-2022). Phase 2, 2017 Plan objectives to be implemented are focused on organics processing infrastructure development; passage of a Polystyrene Take-Out Ban; and Extended Producer Responsibility Ordinance for Sharps, Pharmaceuticals and difficult to manage materials. 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.
- Prepare and submit second compliance report to CalRecycle for AB 1826.
- Complete the Organics Feasibility Study to determine future processing options and infrastructure needs, and contractual servicing options for the City of Oceanside.

Day Campaign; Bilingual community outreach and community garden support; 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.

- Continue to seek additional grant funding opportunities for all zero waste programs with a particular focus on organics infrastructure; illegal dumping/homeless encampment abatement on waterways; Food Recovery programs; Beverage Container Recycling; Used Oil Recycling; community gardens; and school support programs.
- Gain full control or equivalent over the LFG offsite migration at Maxson St. landfill and continue to engage the County to release the site from weekly monitoring probe reading.
- Effectively manage and help implement the handling of SW complaints on public ROW and code enforcement response to address with property owners.

ENTERPRISE FUNDS

Budget Summary - Solid Waste and Recycling

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 243,440	\$ 270,176	\$ 321,039	\$ 426,306	\$ 390,340
5110 Temporary/Part Time Employees	-	12,016	21,193	24,459	45,494
5120 Overtime	354	-	273	1,000	1,000
5206 Fringe Benefit Burden-Wcomp	3,115	6,297	6,875	6,087	5,318
5207 Fringe Benefit Burden	110,581	110,001	140,485	199,892	175,956
5212 Pension Bond Debt Charge	3,455	3,611	4,126	4,977	4,167
5230 Auto Allowance	-	-	390	390	390
5235 Compensated Absences	22,703	8,274	13,239	-	-
	<u>383,648</u>	<u>410,375</u>	<u>507,620</u>	<u>663,111</u>	<u>622,665</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	17,154,247	17,427,570	17,888,579	18,214,523	18,670,190
5306 Professional Svc w/IT alloc	-	-	20,004	113,667	133,900
5315 Utilities	3,980	2,364	-	-	-
5320 Repair and Maintenance	1,590	14,350	-	-	-
5325 Infrastructure < \$100K	-	128,952	20,203	-	-
5326 Studies & Reports	42,895	5,694	-	20,000	20,000
5330 Machry & Equip <\$10K	531	-	34,288	7,500	5,500
5335 Rents & Leases - Equip, Bldgs	2,214	7,027	4,526	-	-
5345 Travel & Conference	5,175	1,847	12,264	8,000	8,000
5350 Training - Registrtn Fees	2,136	3,214	7,169	20,000	20,000
5355 Matl Supplies&Services	430,837	391,831	471,862	584,148	611,614
5360 Advertising	14,458	5,193	22,427	20,000	20,000
5365 Marketing	-	1,100	7,783	-	-
5370 Postage	6	61	26	1,000	1,000
5375 Dues,Books&Subs	1,073	1,162	2,623	1,000	1,400
5380 Uniform	3,097	215	1,639	-	-
5390 Taxes, Licenses & Permits	-	-	-	500	-
	<u>17,662,239</u>	<u>17,990,580</u>	<u>18,493,393</u>	<u>18,990,338</u>	<u>19,491,604</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	1,387,102	1,380,589	1,110,498	1,401,597	1,297,028
	<u>1,387,102</u>	<u>1,380,589</u>	<u>1,110,498</u>	<u>1,401,597</u>	<u>1,297,028</u>
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	-	-	-	640,000	300,000
5705 Auto Equipment	-	27,823	108,981	-	-
	<u>-</u>	<u>27,823</u>	<u>108,981</u>	<u>640,000</u>	<u>300,000</u>
<b>Transfers</b>					
6900 Transfers Out	5,007,443	5,483,458	5,803,146	5,906,327	6,143,666
	<u>5,007,443</u>	<u>5,483,458</u>	<u>5,803,146</u>	<u>5,906,327</u>	<u>6,143,666</u>
<b>Other</b>					
5430 Bad Debt	14,531	6,978	5,270	-	-
6005 Capitalized Expenditures	-	(458,494)	(468,354)	-	-
6007 Pension Expense - GASB 68	(5,527)	(23,019)	(20,762)	-	-
6010 Depreciation Expense	-	927	5,565	-	-
	<u>9,004</u>	<u>(473,608)</u>	<u>(478,281)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 25,545,357</b>	<b>\$ 27,601,373</b>	<b>\$ 27,854,963</b>

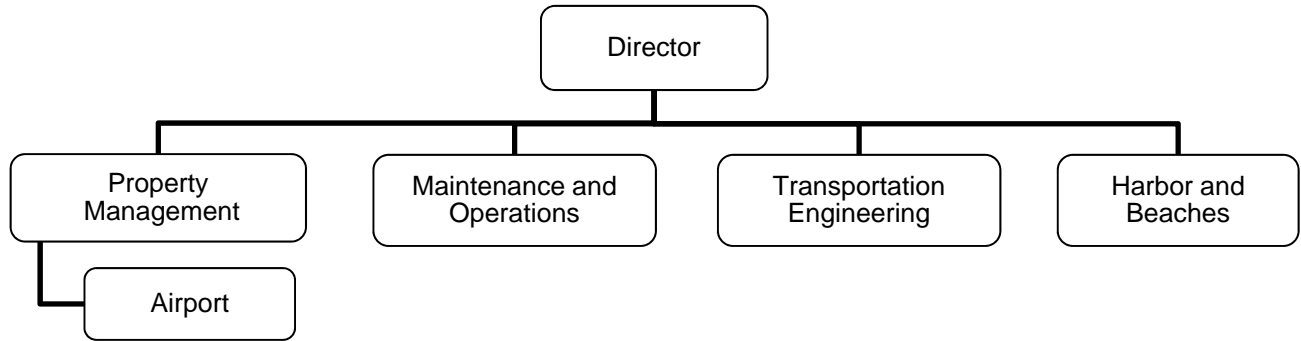
**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	383,648	410,375	507,620	663,111	622,665
Maintenance & Operations	17,662,239	17,990,580	18,493,393	18,990,338	19,491,604
Internal Service Charges	1,387,102	1,380,589	1,110,498	1,401,597	1,297,028
Capital Outlay	-	27,823	108,981	640,000	300,000
Transfers	5,007,443	5,483,458	5,803,146	5,906,327	6,143,666
Other	9,004	(473,608)	(478,281)	-	-
<b>Total Expenditures</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 25,545,357</b>	<b>\$ 27,601,373</b>	<b>\$ 27,854,963</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1731 - Solid Waste Disposal	-	927	124,947	127,817	-
700000731 - Solid Waste Disposal	14,531	6,983	5,270	-	-
700010731 - Waste & Recycling Admin	20,973,590	20,957,893	21,798,720	22,695,791	23,172,531
700702731 - Solid Waste - City Svcs	3,342,587	3,758,384	3,543,192	3,816,844	4,292,242
817134300272 - Used Oil Payment Program #4	43,059	-	-	-	-
817134315272 - Used Oil Payment Program #5	4,414	43,010	-	-	-
817134316272 - Used Oil Payment Program #6	-	4,173	43,160	-	-
917617100272 - Beverage Container Program	71,255	47,847	12,965	30,553	-
817134317272 - Used Oil Payment Program #7	-	-	1,176	46,295	-
919145715731 - AB1826 Compliance Food/Organic	-	-	15,927	834,073	390,190
836151617272 - CalRecycle HHW-HD29 Grant	-	-	-	50,000	-
<b>Total Expenditures</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 25,545,357</b>	<b>\$ 27,601,373</b>	<b>\$ 27,854,963</b>

**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.*

***Major Accomplishments***

***City Services***

- Added building facility for tenant “Go Jump”.
- Upgraded restroom in main terminal building.
- Completed drainage study.

***Sustainable Growth***

- Obtained grant from FAA for runway and taxiway rehabilitation design, which is a precursor to repairing the runway and taxiway.

***Future Objectives***

***City Services***

- Obtain a grant from FAA for the construction of runway and taxiway improvements.
- Rehabilitate the remaining two older hangar buildings.

***Sustainable Growth***

- Complete the runway and taxiway rehabilitation design.

ENTERPRISE FUNDS

Budget Summary - Airport

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	25,686	-	102,648	168,639	-
5355 Matl Supplies&Services	-	10,000	10,000	10,000	10,000
	25,686	10,000	112,648	178,639	10,000
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,988	2,203	1,228	3,549	3,549
	2,988	2,203	1,228	3,549	3,549
<b>Debt Service</b>					
5651 Principal	-	-	-	81,222	54,778
5652 Interest	15,992	12,346	8,509	83,564	2,770
	15,992	12,346	8,509	164,786	57,548
<b>Transfers</b>					
6900 Transfers Out	98,642	98,886	88,238	103,849	57,548
	98,642	98,886	88,238	103,849	57,548
<b>Other</b>					
6010 Depreciation Expense	64,325	77,538	78,550	-	-
6030 GASB 31 Adjmt	(746)	(1,647)	5,617	-	-
	63,579	75,891	84,167	-	-
<b>Total Expenditures</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 294,790</b>	<b>\$ 450,823</b>	<b>\$ 128,645</b>

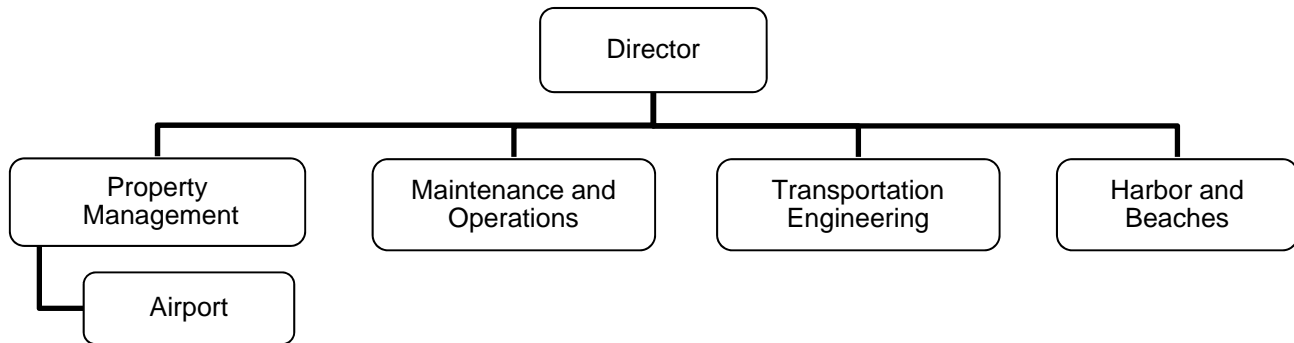
Expenditure Summary by Category

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Maintenance & Operations	25,686	10,000	112,648	178,639	10,000
Internal Service Charges	2,988	2,203	1,228	3,549	3,549
Debt Service	15,992	12,346	8,509	164,786	57,548
Transfers	98,642	98,886	88,238	103,849	57,548
Other	63,579	75,891	84,167	-	-
<b>Total Expenditures</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 294,790</b>	<b>\$ 450,823</b>	<b>\$ 128,645</b>

Expenditure Summary by Program

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1741 - Airport	64,154	77,257	78,550	-	-
1742 - Airport Debt Service Fd	(575)	(1,366)	5,617	-	-
810826742 - Airport DS Operating	15,992	12,346	8,509	164,786	57,548
810850741 - Airport Maintenance & Oper	101,630	101,089	105,851	107,398	61,097
817124500272 - California Aid to Airports	10,000	10,000	10,000	21,139	10,000
822127900274 - FAA Airport Imprvmnt Program	15,686	-	-	-	-
822147515274 - FAA Drainage Study	-	-	86,263	-	-
822151317274 - Bob Maxwell Airfld Rnwy Rehab.	-	-	-	157,500	-
<b>Total Expenditures</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 294,790</b>	<b>\$ 450,823</b>	<b>\$ 128,645</b>

**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 infrastructure and facilities.
- Worked on Harbor staffing to meet peak periods.
- Continued replacement of utility pedestals throughout Harbor.
- Continued dock electrical upgrade to meet submersible conditions requirements.
- Submitted RFP for replacement of J-dock.
- Submitted RFQ for design and remodel of three (3) Harbor restrooms.
- Installed and implemented new electronic key fob system for docks and other facilities.
- New Lot #1 parking rules implemented.
- Joe’s Crab Shake exterior renovations completed.

- Began ADA improvements and modifications throughout the Harbor.
- Completed major renovations and improvements to support the new leases for Helgren’s, Sea Center and Oceanside Adventures.
- Installed two new kiosks to support Helgren’s and Oceanside Adventures leases.
- Utilized SAVE Grant to remove 10 abandoned vessels.
- Painted and re-roofed Harbor picnic areas.
- Completed major repairs and maintenance of restrooms at 1373 N. Pacific Street.

**Future Objectives**

**Quality of Life**

- Complete annual harbor mouth dredging project.
- Remodel three (3) Harbor restrooms.
- Install Wi-Fi communications for slip-permittees throughout the Harbor.
- Evaluate future bathroom design and remodel throughout the Harbor.
- Repair and maintenance of Harbor Maintenance Building roof.
- Replace gangway entrances and handrails at several docks.
- Implement automated transient dock check-in and payment systems.
- Identify and provide shaded table areas for sitting and gathering near docks.
- Identify and provide more storage areas on docks.
- Implement strategies to reduce liability to the Harbor District.
- Implement procedures to ensure financial controls.
- Review, evaluate and implement steps to improve Harbor cleanliness and appearance.
- Review, evaluate and implement steps to reduce Harbor violations and illegal live-aboard activity.

ENTERPRISE FUNDS

Budget Summary - Harbor

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Personnel</b>					
5105 Regular Employees	\$ 870,037	\$ 865,530	\$ 907,964	\$ 1,015,291	\$ 1,039,945
5110 Temporary/Part Time Employees	30,373	26,323	21,449	39,589	42,642
5115 Elected Officials	6,693	6,560	6,136	13,200	13,200
5120 Overtime	17,254	28,154	32,160	46,540	46,540
5206 Fringe Benefit Burden-Wcomp	12,835	20,015	19,221	13,522	13,777
5207 Fringe Benefit Burden	386,523	422,530	478,801	532,299	566,850
5212 Pension Bond Debt Charge	12,107	12,575	12,108	12,668	12,108
5230 Auto Allowance	459	497	605	600	990
	<u>1,336,281</u>	<u>1,382,184</u>	<u>1,478,444</u>	<u>1,673,709</u>	<u>1,736,052</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	80,207	62,739	41,623	82,791	696,132
5306 Professional Svc w/IT alloc	-	-	20,008	16,000	20,000
5310 Temp. Agencies/Individuals	4,251	7,895	1,116	-	-
5315 Utilities	602,009	588,519	582,648	489,893	631,582
5320 Repair and Maintenance	756,205	719,261	668,188	831,230	754,501
5330 Machry & Equip <\$10K	5,976	528	20,131	31,411	26,280
5335 Rents & Leases - Equip, Bldgs	652,595	688,858	671,406	720,408	735,359
5345 Travel & Conference	2,204	844	2,058	5,649	5,773
5350 Training - Registrtn Fees	1,663	947	1,227	1,000	-
5355 Matl Supplies&Services	36,748	40,694	39,970	84,000	438,795
5360 Advertising	6,088	2,579	362	3,200	4,000
5370 Postage	4,430	2,228	2,797	4,400	5,000
5375 Dues,Books&Subs	4,518	1,832	3,007	3,679	3,679
5380 Uniform	7,176	5,856	6,708	10,261	10,261
5385 Telephone	3,789	2,893	2,377	4,250	4,250
5390 Taxes, Licenses & Permits	225	55	-	-	-
5405 Administration Fees	779	747	1,048	1,200	1,200
5425 Fiscal Agent/Other Fees	2,175	2,000	2,000	2,200	2,200
5440 Radio Network Operating Cost	1,908	1,814	2,629	2,052	2,052
	<u>2,172,946</u>	<u>2,130,289</u>	<u>2,069,303</u>	<u>2,293,624</u>	<u>3,341,064</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	288,073	293,046	298,471	318,649	442,364
	<u>288,073</u>	<u>293,046</u>	<u>298,471</u>	<u>318,649</u>	<u>442,364</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	-	-	-	51,257	-
5705 Auto Equipment	17,121	310,087	130,772	258,452	-
	<u>17,121</u>	<u>310,087</u>	<u>130,772</u>	<u>309,709</u>	<u>-</u>
<b>Debt Service</b>					
5651 Principal	-	-	-	357,603	128,951
5652 Interest	32,517	25,117	24,317	5,500	5,002
5421 Principal	-	-	-	1,809	1,973
	<u>32,517</u>	<u>25,117</u>	<u>24,317</u>	<u>364,912</u>	<u>135,926</u>
<b>Transfers</b>					
6900 Transfers Out	5,375,546	5,504,280	6,180,741	6,209,984	6,237,298
	<u>5,375,546</u>	<u>5,504,280</u>	<u>6,180,741</u>	<u>6,209,984</u>	<u>6,237,298</u>
<b>Other</b>					
5430 Bad Debt	-	13,721	8,152	-	-
6005 Capitalized Expenditures	6,720	(258,451)	-	-	-
6010 Depreciation Expense	663,772	644,233	501,168	159,900	159,900
6015 Loss on Disposal of Assets	-	(1,200)	-	-	-
6030 GASB 31 Adjmt	(5,946)	(14,996)	43,050	-	-
	<u>664,546</u>	<u>383,307</u>	<u>552,370</u>	<u>159,900</u>	<u>159,900</u>
<b>Total Expenditures</b>	<b>\$ 9,887,030</b>	<b>\$ 10,028,310</b>	<b>\$ 10,734,418</b>	<b>\$ 11,330,487</b>	<b>\$ 12,052,604</b>

**Expenditure Summary by Category**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Personnel	1,336,281	1,382,184	1,478,444	1,673,709	1,736,052
Maintenance & Operations	2,172,946	2,130,289	2,069,303	2,293,624	3,341,064
Internal Service Charges	288,073	293,046	298,471	318,649	442,364
Capital Outlay	17,121	310,087	130,772	309,709	-
Debt Service	32,517	25,117	24,317	364,912	135,926
Transfers	5,375,546	5,504,280	6,180,741	6,209,984	6,237,298
Other	664,546	383,307	552,370	159,900	159,900
<b>Total Expenditures</b>	<b>\$ 9,887,030</b>	<b>\$ 10,028,310</b>	<b>\$ 10,734,418</b>	<b>\$ 11,330,487</b>	<b>\$ 12,052,604</b>

**Expenditure Summary by Program**

	Actuals FY 2014-15	Actuals FY 2015-16	Actuals FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
1751 - Harbor	6,728,646	6,853,197	7,266,613	7,641,780	7,226,844
600627101 - Harbor Maintenance	2,450,155	2,435,469	2,654,541	2,746,944	2,769,724
624010101 - Harbor & Beaches Admin	701,183	739,644	813,264	905,763	956,036
910539400751 - ForceMain Harborlift St	-	-	-	-	-
910543700751 - Storage Facility & Parking Lot	7,046	-	-	-	-
910154118751 - SB2 Restroom Remodel	-	-	-	-	300,000
910154318751 - SB8 Restroom Remodel	-	-	-	-	400,000
836144917272 - SAVE Grant FY 17/18-18/19	-	-	-	36,000	-
910154418751 - F Dock Restroom Remodel	-	-	-	-	150,000
910154618751 - Dock/Extra Storage	-	-	-	-	250,000
<b>Total Expenditures</b>	<b>\$ 9,887,030</b>	<b>\$ 10,028,310</b>	<b>\$ 10,734,418</b>	<b>\$ 11,330,487</b>	<b>\$ 12,052,604</b>

# APPENDIX

**AUTHORIZED POSITIONS**  
FY 2018-19

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes	Adopted FY 2018-19	Position Type
<b>GENERAL GOVERNMENT</b>								
<b>City Council</b>								
	Council Aide	5.00	5.00	5.00	5.00	-	5.00	
	Councilperson	3.55	3.57	4.00	4.00	-	4.00	
	Mayor	0.90	0.90	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>9.45</b>	<b>9.47</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	
<b>City Clerk</b>								
	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	Part Time
	Document Technician	2.00	3.00	3.00	2.00	-	2.00	
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Records Center Technician	-	-	-	1.00	-	1.00	
	Records Manager	1.00	1.00	1.00	1.00	-	1.00	
	Senior Office Specialist	1.00	-	-	-	-	-	
	<b>Subtotal</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	
<b>City Treasurer</b>								
	City Treasurer	0.94	0.94	1.00	1.00	-	1.00	Part Time
	Treasury Manager	1.00	1.00	1.00	1.00	-	1.00	
	Treasury Technician	1.00	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>2.94</b>	<b>2.94</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	
<b>City Manager</b>								
	<i>City Manager</i>							
	Administrative Analyst I	-	-	-	1.00	-	1.00	
	Assistant City Manager	-	0.60	0.60	0.60	-	0.60	
	City Manager	0.23	0.23	0.23	0.23	-	0.23	
	Deputy City Manager	0.60	1.00	-	-	-	-	
	Program Specialist	2.00	2.00	2.00	1.00	-	1.00	
		2.83	3.83	2.83	2.83	-	2.83	
	<i>Information Technologies</i>							
	Applications Analyst I	1.00	1.00	1.00	-	1.00	1.00	
	Applications Analyst II	-	-	-	1.00	-	1.00	
	Applications Analyst IV	2.85	2.85	2.85	2.85	-	2.85	
	Assistant City Manager	-	0.20	0.20	0.20	-	0.20	
	City Manager	0.04	0.04	0.04	0.04	-	0.04	
	Deputy City Manager	0.20	-	-	-	-	-	
	Information Systems Analyst I	1.00	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst II	2.00	2.00	2.00	2.00	-	2.00	
	Information Systems Analyst II (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst III	1.00	1.00	1.00	1.00	(1.00)	-	
	Information Systems Analyst IV	2.00	2.00	2.00	2.00	1.00	3.00	
	Information Technologies Division Manager	0.85	0.85	0.85	0.85	-	0.85	
	IT Purchasing and Contract Coordinator	-	1.00	1.00	1.00	-	1.00	
	IT Security Officer	-	-	-	-	1.00	1.00	
	Management Analyst	1.00	-	-	-	-	-	
	Senior Information Technologies Analyst	2.00	2.00	2.00	2.00	(1.00)	1.00	
		14.94	14.94	14.94	14.94	1.00	15.94	
	<i>Economic and Community Development</i>							
	Assistant City Manager	-	-	0.80	0.80	-	0.80	
	Development Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Development Coordinator	1.00	1.00	-	-	-	-	
	Economic Development Manager	-	-	1.00	1.00	-	1.00	
	Economic Development Director (unfunded)	-	1.00	1.00	1.00	-	1.00	
		2.00	3.00	3.80	3.80	-	3.80	
	<i>General Services</i>							
	Applications Analyst IV	0.15	0.15	0.15	0.15	-	0.15	
	Call Center Coordinator	4.00	4.00	4.00	4.00	-	4.00	
	Information Technologies Division Manager	0.15	0.15	0.15	0.15	-	0.15	
	Senior Information Technologies Analyst	-	-	-	-	-	-	
		4.30	4.30	4.30	4.30	-	4.30	
	<b>Subtotal</b>	<b>24.07</b>	<b>26.07</b>	<b>25.87</b>	<b>25.87</b>	<b>1.00</b>	<b>26.87</b>	

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes FY 2018-19	Position Type
<b>City Attorney</b>							
	Assistant City Attorney	1.88	1.88	1.88	1.88	-	1.88
	City Attorney	0.78	0.78	0.78	0.78	-	0.78
	Deputy City Attorney I	2.00	2.00	2.00	2.00	(1.00)	1.00
	Deputy City Attorney II	1.00	-	-	-	1.00	1.00
	Legal Secretary	1.00	1.00	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	1.00	-	1.00
	Senior Deputy City Attorney	-	1.00	1.00	1.00	-	1.00
	<b>Subtotal</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	<b>-</b>	<b>8.66</b>
<b>Financial Services</b>							
	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	(1.00)	1.00
	Accounting Technician	-	-	-	-	1.00	1.00
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
	Budget Manager	-	-	-	-	1.00	1.00
	Business License Inspector	1.00	1.00	1.00	1.00	-	1.00
	Customer Account Rep I	2.00	3.00	2.00	4.00	-	4.00
	Customer Account Rep II	9.00	9.00	11.00	9.00	-	9.00
	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	0.85	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	-	-	-	-	-
	Senior Customer Account Rep	4.00	4.00	4.00	4.00	-	4.00
	Supervising Accountant	1.00	2.00	2.00	2.00	(1.00)	1.00
	<b>Subtotal</b>	<b>30.85</b>	<b>31.85</b>	<b>32.85</b>	<b>32.85</b>	<b>-</b>	<b>32.85</b>
<b>Human Resources</b>							
	Human Resources Analyst I	1.00	1.00	-	-	-	-
	Human Resources Analyst II	1.00	1.00	2.00	2.00	-	2.00
	Human Resources Assistant - HRAdmin	0.80	0.60	0.60	0.60	-	0.60
	Human Resources Director	0.85	0.70	0.60	0.60	-	0.60
	Human Resources Division Manager	1.00	1.00	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	2.00	-	2.00
	Management Analyst	-	1.00	0.60	0.60	-	0.60
	Senior Human Resources Analyst	1.00	1.00	1.00	1.00	-	1.00
		8.65	11.30	10.80	10.80	-	10.80
	<i>Risk Management/Workers Comp</i>						
	Assistant City Attorney	0.05	0.05	0.05	0.05	-	0.05
	Human Resources Assistant - HRAdmin	0.20	0.40	0.40	0.40	-	0.40
	Human Resources Director	0.15	0.30	0.40	0.40	-	0.40
	Human Resources Technician -Work Comp	2.00	2.00	2.00	2.00	-	2.00
	Management Analyst	-	-	0.40	0.40	-	0.40
	Risk Manager	1.00	1.00	1.00	1.00	-	1.00
	<b>Subtotal</b>	<b>12.05</b>	<b>15.05</b>	<b>15.05</b>	<b>15.05</b>	<b>-</b>	<b>15.05</b>
<b>NON DEPARTMENTAL</b>							
	Firefighter Paramedic (56 Hour)	-	4.02	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>4.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC SAFETY</b>							
<b>Police</b>							
	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	-	-	-	1.00	-	1.00
	Community Services Supervisor (unfunded)	1.00	1.00	1.00	-	-	-
	Crime and Intelligence Analysis Supervisor	-	-	-	1.00	-	1.00
	Crime and Intelligence Analyst	2.00	2.00	2.00	-	-	-
	Crime Prevention Specialist	3.00	3.00	3.00	1.00	-	1.00
	Crime Prevention Specialist (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Evidence & Property Supervisor	1.00	1.00	1.00	1.00	-	1.00
	Evidence & Property Technician I	2.00	-	-	-	-	-

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes FY 2018-19	Position Type
	Evidence & Property Technician II	1.00	3.00	3.00	3.00	-	3.00
	Field Evidence Technician	11.00	11.00	11.00	4.00	-	4.00
	Field Evidence Technician (unfunded)	3.00	3.00	3.00	3.00	-	3.00
	Management Analyst	1.00	-	-	-	-	-
	Office Specialist II (unfunded)	1.00	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	8.00	8.00	9.00	-	9.00
	Police Lieutenant (unfunded)	2.00	1.00	1.00	-	-	-
	Police Officer	180.00	181.00	185.00	185.00	-	185.00
	Police Officer (unfunded)	3.00	2.00	2.00	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	26.00	27.00	27.00	-	27.00
	Police Sergeant (unfunded)	1.00	-	-	-	-	-
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00
	Public Safety Call Taker	5.00	5.00	5.00	5.00	(1.00)	4.00
	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	19.00	20.00	20.00	20.00	1.00	21.00
	Senior Crime & Intelligence Analyst	-	1.00	1.00	2.00	-	2.00
	Senior Crime Analyst	1.00	-	-	-	-	-
	Senior Field Evidence Technician	-	-	-	7.00	-	7.00
	Senior Management Analyst	-	1.00	1.00	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
	Sr Police Records Technician	2.00	2.00	2.00	2.00	-	2.00
	<b>Subtotal</b>	<b>321.00</b>	<b>322.00</b>	<b>327.00</b>	<b>325.00</b>	<b>-</b>	<b>325.00</b>
<b>Fire</b>							
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Analyst I	-	-	-	-	1.00	1.00
	Administrative Analyst II	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	4.00	4.00	-	4.00
	Beach Lifeguard - Sergeant (unfunded)	1.00	1.00	-	-	-	-
	Courier	1.00	1.00	-	-	-	-
	Deputy Fire Chief	-	1.00	2.00	2.00	-	2.00
	EMS Administrator	-	-	-	-	1.00	1.00
	Fire Battalion Chief (40 Hour)	3.00	2.00	1.00	1.00	-	1.00
	Fire Battalion Chief (56 Hour)	3.00	3.00	3.00	3.00	-	3.00
	Fire Captain (40 Hour)	-	-	2.00	2.00	-	2.00
	Fire Captain (56 Hour)	25.00	25.00	24.00	24.00	-	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	1.00	1.00	-	1.00
	Firefighter Paramedic (40 Hour)	-	-	1.00	1.00	-	1.00
	Firefighter Paramedic (56 Hour)	59.00	54.98	53.00	53.00	-	53.00
	Management Analyst	-	-	1.00	1.00	-	1.00
	Senior Office Specialist	-	-	-	1.00	-	1.00
	Office Specialist II	-	1.00	2.00	1.00	-	1.00
	<b>Subtotal</b>	<b>131.00</b>	<b>126.98</b>	<b>126.00</b>	<b>126.00</b>	<b>1.00</b>	<b>127.00</b>
<b>PUBLIC WORKS</b>							
<b>Public Works</b>							
	Accounting Technician	2.00	-	-	-	-	-
	Administrative Analyst I	-	1.00	1.00	-	1.00	1.00
	Assistant City Manager	-	0.20	0.20	0.20	-	0.20
	Associate Engineer	-	-	-	0.50	-	0.50
	Associate Traffic Engineer	-	-	-	1.86	(1.00)	0.86
	Automotive Technician II	2.00	2.00	1.00	-	-	-

Department	Authorized Position	Adopted	Adopted	Adopted	Adopted	changes	Adopted	Position Type
		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18		FY 2018-19	
	Automotive Technician III	4.00	4.00	5.00	6.00	-	6.00	
	City Manager	0.30	0.20	0.20	0.20	-	0.20	
	City Planner	0.25	0.25	0.25	0.25	-	0.25	
	City Traffic Engineer	-	-	-	0.10	-	0.10	
	City Treasurer	0.03	-	-	-	-	-	
	Councilperson	0.21	-	-	-	-	-	
	Customer Account Representative I	1.00	-	-	-	-	-	
	Customer Account Representative II	1.00	-	-	-	-	-	
	Deputy City Manager	0.20	-	-	-	-	-	
	Electrician	4.50	3.33	3.33	3.33	-	3.33	
	Electrician/Traffic Maint Supv	1.00	1.00	1.00	1.00	-	1.00	
	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 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	2.00	2.00	2.00	-	2.00	
	Maintenance Worker I	2.00	4.00	3.00	2.00	(1.00)	1.00	
	Maintenance Worker II	22.00	16.00	17.00	18.00	1.00	19.00	
	Maintenance Worker III	15.00	10.00	10.00	10.00	-	10.00	
	Mayor	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	3.00	3.00	6.00	
	Parking Enforcement Officer I (unfunded)	1.00	-	-	-	-	-	
	Parking Enforcement Officer II	4.00	4.00	3.00	5.00	(3.00)	2.00	
	Public Works Director	-	-	1.00	1.00	(0.20)	0.80	
	Public Works Division Manager	1.00	1.00	1.00	1.00	-	1.00	
	Purchasing Technician	1.00	-	-	1.00	-	1.00	
	Senior Engineering Assistant	-	-	-	-	1.00	1.00	
	Senior Management Analyst	-	-	-	1.00	-	1.00	
	Senior Office Specialist	1.00	1.00	1.00	-	-	-	
	Senior Parking Enforcement Officer	1.00	1.00	2.00	2.00	-	2.00	
		88.54	70.98	71.98	74.44	(0.20)	74.24	
	<i>Property Management</i>							
	Administrative Analyst I	-	-	-	1.00	-	1.00	
	Administrative Analyst II	-	-	1.00	-	-	-	
	Contract Coordinator	1.00	1.00	1.00	2.00	-	2.00	
	Custodian	4.00	4.00	4.00	4.00	-	4.00	
	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	2.00	-	2.00	
	Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	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	1.00	1.00	-	1.00	-	1.00	
	Public Works Director	-	-	-	-	0.10	0.10	
	Real Estate Manager	1.00	1.00	1.00	1.00	-	1.00	
	Senior Property Agent	2.00	2.00	2.00	1.00	-	1.00	
		21.50	21.50	21.50	21.50	0.10	21.60	
	<i>Harbor and Beaches</i>							
	Accounting Technician	-	1.00	1.00	1.00	-	1.00	
	Administrative Secretary	-	1.00	1.00	1.00	-	1.00	
	City Manager	-	0.10	0.10	0.10	-	0.10	
	City Treasurer	-	0.03	-	-	-	-	
	Councilperson	-	0.10	-	-	-	-	
	Customer Account Representative I	-	2.00	2.00	2.00	-	2.00	
	Customer Account Representative II	-	1.00	1.00	1.00	-	1.00	
	Electrician	-	1.17	1.17	1.17	-	1.17	
	Harbor Division Manager	-	-	-	1.00	-	1.00	
	Harbor Manager	-	1.00	1.00	-	-	-	
	Maintenance Supervisor	-	1.00	1.00	1.00	-	1.00	
	Maintenance Worker II	-	6.00	6.00	6.00	-	6.00	
	Maintenance Worker III	-	3.00	3.00	3.00	-	3.00	
	Mayor	-	0.02	-	-	-	-	
	Public Works Director	-	-	-	-	0.10	0.10	
		-	17.42	17.27	17.27	0.10	17.37	
	<b>Subtotal</b>	<b>110.04</b>	<b>109.90</b>	<b>110.75</b>	<b>113.21</b>	<b>-</b>	<b>113.21</b>	

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes FY 2018-19	Position Type
<b>COMMUNITY DEVELOPMENT</b>							
<b>Development Services</b>							
	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	1.00	-	1.00
	Assistant Engineer	-	-	0.67	0.67	-	0.67
	Associate Engineer	5.00	5.00	6.00	5.50	-	5.50
	Associate Planner	3.00	4.00	4.00	3.00	(1.00)	2.00
	Associate Traffic Engineer	2.00	2.00	3.00	1.14	-	1.14
	Building Inspector I	-	1.00	1.00	1.00	1.00	2.00
	Building Inspector II	3.00	4.00	4.00	4.00	(1.00)	3.00
	Building Inspector III	1.00	1.00	1.00	1.00	-	1.00
	Building Services Administrator	1.00	-	-	-	-	-
	Building Plans Examiner	-	3.00	3.00	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	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	0.23	0.23	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	0.90	-	0.90
	Development Services Director	1.00	1.00	1.00	1.00	-	1.00
	Development Services Technician	4.00	4.00	4.00	4.00	-	4.00
	Engineering Assistant II	1.00	1.00	1.00	1.00	-	1.00
	Environmental Assistant	0.50	0.50	-	-	-	-
	Financial Services Director	0.15	0.15	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
	Management Analyst	-	-	-	-	1.00	1.00
	Planner I	-	1.00	1.00	1.00	(1.00)	-
	Planner II	-	-	-	1.00	2.00	3.00
	Principal Planner	3.00	3.00	3.00	3.00	-	3.00
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00
	Public Works Inspector	4.00	4.00	4.00	4.00	-	4.00
	Senior Building Inspector	3.00	-	-	1.00	-	1.00
	Senior Civil Engineer	2.00	2.00	2.00	2.00	-	2.00
	Senior Engineering Asst	1.00	1.00	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
	Transportation Planner	1.00	1.00	1.00	1.00	-	1.00
	<b>Subtotal</b>	<b>53.70</b>	<b>57.70</b>	<b>59.87</b>	<b>58.41</b>	<b>-</b>	<b>58.41</b>
<b>COMMUNITY/CULTURAL SERVICES</b>							
<b>Neighborhood Services</b>							
	Accounting Technician	1.00	1.00	1.00	1.00	-	1.00
	Administrative Secretary	-	1.00	1.00	1.00	-	1.00
	Aquatics Technician	-	-	3.00	3.00	-	3.00
	Aquatics Technician - 33 hr	2.00	-	-	-	-	-
	Aquatics Technician - 35 hr	-	2.00	-	-	-	-
	City Treasurer	0.03	0.03	-	-	-	-
	Code Enforcement Manager	-	-	-	1.00	-	1.00
	Code Enforcement Officer I	-	1.00	-	-	-	-
	Code Enforcement Officer II	7.00	7.00	8.00	8.00	-	8.00
	Code Enforcement Officer III	1.00	1.00	1.00	1.00	-	1.00
	Community Resource Center Asst	-	-	4.00	4.00	-	4.00
	Community Resource Center Asst - 33 hr	3.00	3.00	-	-	-	-
	Councilperson	0.24	0.33	-	-	-	-
	Custodian	2.00	2.00	2.00	2.00	-	2.00
	Housing Administrator	-	-	-	1.00	-	1.00
	Housing Program Manager	2.00	2.00	2.00	2.00	-	2.00
	Housing Programs Analyst	1.00	-	-	-	-	-
	Housing Specialist I	7.00	7.00	7.00	8.00	-	8.00
	Housing Technician	3.00	3.00	3.00	3.00	-	3.00
	Management Analyst	3.00	3.00	3.00	3.00	-	3.00

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes	Adopted FY 2018-19	Position Type
	Mayor	0.06	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	1.00	-	-	-	
	Office Specialist I	-	-	1.00	1.00	-	1.00	
	Office Specialist II	3.00	3.00	3.00	3.00	-	3.00	
	Parks and Recreation Division Manager	-	-	1.00	1.00	-	1.00	
	Program Specialist	1.00	2.00	2.00	2.00	-	2.00	
	Recreation Specialist I	1.00	-	2.00	2.00	(1.00)	1.00	
	Recreation Specialist I - 33 hr	1.00	-	-	-	-	-	
	Recreation Specialist I - 35 hr	-	2.00	-	-	-	-	
	Recreation Specialist II	-	-	3.00	3.00	1.00	4.00	
	Recreation Specialist II - 35 hr	4.00	4.00	-	-	-	-	
	Recreation Supervisor	4.00	4.00	4.00	4.00	-	4.00	
	Senior Code Enforcement Officer	2.00	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	3.00	2.00	1.00	1.00	-	1.00	
	Supervising Housing Specialist	1.00	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>56.33</b>	<b>57.44</b>	<b>58.00</b>	<b>60.00</b>	<b>-</b>	<b>60.00</b>	
<b>Library</b>								
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00	
	Administrative Secretary	1.00	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	2.00	-	2.00	
	Librarian II - 25 hr	1.00	1.00	1.00	1.00	-	1.00	Part Time
	Library Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Library Assistant - 25 hr	1.00	1.00	1.00	1.00	-	1.00	Part Time
	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	4.00	4.00	4.00	4.00	-	4.00	
	Library Technician - 25 hr	3.00	3.00	3.00	3.00	-	3.00	Part Time
	Library Technology Analyst	1.00	1.00	1.00	1.00	-	1.00	
	Literacy Coordinator - 25 hr	1.00	1.00	1.00	1.00	-	1.00	Part Time
	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	
	<b>Subtotal</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>	<b>27.00</b>	<b>-</b>	<b>27.00</b>	
<b>ENTERPRISE FUNDS</b>								
<b>Water Utilities</b>								
	Administrative Analyst II	1.00	1.00	1.00	1.00	1.00	2.00	
	Applications Analyst I	-	-	-	1.00	(1.00)	-	
	Assistant City Attorney	0.07	0.07	0.07	0.07	-	0.07	
	Assistant City Manager	-	-	0.20	0.20	-	0.20	
	Assistant Engineer	1.00	1.00	0.33	0.33	1.00	1.33	
	Associate Chemist	1.00	1.00	1.00	1.00	-	1.00	
	Associate Engineer	-	-	1.00	1.00	-	1.00	
	Chief Plant Operator	4.00	4.00	4.00	3.00	-	3.00	
	CIP Manager III	-	-	-	1.00	-	1.00	
	City Engineer	0.05	0.05	0.05	0.05	-	0.05	
	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 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 I	-	-	-	-	1.00	1.00	
	Distribution Operator II	2.00	2.00	2.00	4.00	(1.00)	3.00	
	Distribution Operator III	4.00	4.00	4.00	2.00	-	2.00	
	Electrician	3.00	3.00	3.00	3.00	(3.00)	-	
	Engineering Assistant I	-	-	-	1.00	(1.00)	-	
	Engineering Assistant II	1.00	1.00	1.00	-	-	-	
	Environmental Assistant	0.50	0.50	-	-	-	-	
	Environmental Compliance Inspector	-	-	-	-	1.00	1.00	
	Environmental Officer	1.00	1.00	1.00	1.00	1.00	2.00	
	Environmental Specialist I	2.00	1.00	1.00	4.00	-	4.00	
	Environmental Specialist II	3.00	4.00	4.00	2.00	-	2.00	
	Geographic Information Systems Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Geographic Information Systems Specialist	1.00	1.00	1.00	2.00	(1.00)	1.00	

Department	Authorized Position	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Adopted changes	Adopted FY 2018-19	Position Type
	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	1.00	1.00	1.00	1.00	1.00	2.00	
	Instrumentation Technician II	2.00	2.00	2.00	2.00	(1.00)	1.00	
	Laboratory Analyst	1.00	1.00	-	-	-	-	
	Laboratory Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Laboratory Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Laboratory Technician	1.00	1.00	2.00	2.00	-	2.00	
	Lead Public Works Inspector	-	-	-	1.00	-	1.00	
	Maintenance Worker I	3.00	3.00	3.00	3.00	-	3.00	
	Maintenance Worker II	1.00	1.00	1.00	1.00	-	1.00	
	Management Analyst	2.00	1.00	1.00	1.00	-	1.00	
	Mechanical Technologist I	2.00	2.00	2.00	2.00	2.00	4.00	
	Mechanical Technologist II	4.00	4.00	4.00	4.00	(2.00)	2.00	
	Mechanical Technologist III	1.00	1.00	1.00	1.00	-	1.00	
	Meter Service Worker I	-	-	-	-	2.00	2.00	
	Meter Service Worker II	5.00	6.00	6.00	6.00	(1.00)	5.00	
	Meter Service Worker III	5.00	4.00	4.00	5.00	(1.00)	4.00	
	Meter Services 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	-	-	-	
	Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Principal Water Engineer	-	-	1.00	1.00	-	1.00	
	Public Works Inspector	-	-	1.00	1.00	-	1.00	
	Senior Chemist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Civil Engineer	-	-	2.00	2.00	-	2.00	
	Senior Distribution Operator	2.00	2.00	2.00	1.00	-	1.00	
	Senior GIS Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Management Analyst	1.00	2.00	3.00	3.00	(1.00)	2.00	
	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	5.00	5.00	5.00	-	5.00	
	Utility Worker II	9.00	10.00	10.00	10.00	-	10.00	
	Utility Worker III	13.00	11.00	11.00	11.00	-	11.00	
	Utility Worker Trainee	3.00	-	-	-	-	-	
	Wastewater Plant Operator I	-	-	-	-	3.00	3.00	
	Wastewater Plant Operator II	4.00	4.00	4.00	4.00	-	4.00	
	Wastewater Plant Operator III	18.00	18.00	18.00	18.00	(3.00)	15.00	
	Wastewater Plant Supervisor	2.00	2.00	2.00	2.00	-	2.00	
	Water Distribution Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Water Efficiency Specialist	-	-	-	1.00	-	1.00	
	Water Plant Operator II	-	-	-	-	1.00	1.00	
	Water Plant Operator III	10.00	10.00	10.00	10.00	(1.00)	9.00	
	Water Treatment Supervisor	-	-	-	1.00	-	1.00	
	Water Utilities Director	1.00	1.00	1.00	1.00	-	1.00	
	Water Utilities Division Manager	3.00	3.00	3.00	3.00	-	3.00	
	Water Utilities Plant Electrician I	-	-	-	-	2.00	2.00	
	Water Utilities Plant Electrician II	-	-	-	-	1.00	1.00	
	Water Wastewater Project Manager	2.00	2.00	-	-	-	-	
	<b>Subtotal</b>	<b>143.92</b>	<b>143.92</b>	<b>146.95</b>	<b>151.95</b>	<b>(1.00)</b>	<b>150.95</b>	
<b>Total City Authorized**</b>		<b>939.00</b>	<b>952.00</b>	<b>960.00</b>	<b>966.00</b>	<b>1.00</b>	<b>967.00</b>	

\*\* 956 Full time positions and 11 part time positions.

APPENDIX

Grant-Funded Positions

Department	Business Unit	Authorized Position Title	PCN	Total		
Library	Literacy Programs > 350355272	Technical Assistant	XLB020	0.70		
	STEAM Summer Enrichment - LSTA > 822151717274	Professional Assistant	XLB036	1.00		
	<b>Library Total</b>			<b>1.70</b>		
Neighborhood Services						
4 Kids Sake Afterschl > 921634700237	Code Enforcement CDBG > 921465100237	Seasonal Recreation Leader II	XNS013	1.00		
		Code Enforcement Officer II	CS09NS02	0.87		
			CS09NS06	1.00		
			CS09WA02	1.00		
Community Resource Centers > 921115300237		Community Resource Center Assistant	AD01NS01	0.25		
			AD01NS02	1.00		
Housing Grant Programs > 900010101		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 Specialist II	AD01NS03	1.00		
			AD01NS04	1.00		
		Senior Management Analyst	AD75NS01	0.73		
		Technical Assistant	XNS083	1.00		
		Housing Administrator	MG54NS01	1.00		
		Hsng Sct8 Vouchers-CDC > 923475200283		Housing Specialist I	AD45NS01	1.00
					AD45NS03	1.00
					AD45NS04	1.00
					AD45NS06	1.00
	AD45NS07			1.00		
	AD45NS09			1.00		
	AD45NS10			1.00		
Housing Technician	AD08NS03			1.00		
	AD19NS01			1.00		
	AD19NS02			1.00		
	XNS019	1.00				
	XNS092	1.00				
	AD62NS01	1.00				
Teen Programs > 921634600237		Supervising Housing Specialist	AD62NS01	1.00		
Senior Transport Grant - 18/19 > 817130818212		Seasonal Recreation Leader II	XNS014	1.00		
		Program Specialist	RE10NS01	0.50		
<b>Neighborhood Services Total</b>				<b>30.84</b>		
Police Department						
COPS 2017 > 817140417217		Police Cadet	XPO020	1.00		
			XPO021	1.00		
OUSD Resource Offcfs FY17-19 > 817144317272		Police Officer	PO17P161	1.00		
			PO17P163	1.00		
			PO17PO56	1.00		
			PO17PO92	1.00		
			PO17PO74	1.00		
VUSD Resource Offcfs FY17-19 > 817144617272		Police Officer	PO17PO74	1.00		
<b>Police Department Total</b>				<b>7.00</b>		
<b>Grand Total</b>				<b>39.54</b>		

## APPENDIX

## Authorized Hourly Extra Help Positions

<b>Department</b>	<b>Authorized Position Title</b>	<b>Total</b>
City Clerk	Professional Assistant	1.00
<b>City Clerk Total</b>		<b>1.00</b>
City Manager	Consulting Assistant	1.00
	Technical Assistant	1.00
<b>City Manager Total</b>		<b>2.00</b>
Human Resources	Professional Assistant	1.00
<b>Human Resources Total</b>		<b>1.00</b>
Library	Library Aide	11.00
	Maintenance Assistant	1.00
	Office Assistant	7.00
	Professional Assistant	7.00
	Technical Assistant	9.00
<b>Library Total</b>		<b>35.00</b>
Development Services	Consulting Assistant	4.00
	Intern	1.00
	Office Assistant	1.00
<b>Development Services Total</b>		<b>6.00</b>
Police	Beach Safety Officer	5.00
	Consulting Assistant	15.00
	Office Assistant	1.00
	Police Cadet	2.00
	Professional Assistant	1.00
<b>Police Total</b>		<b>24.00</b>
Fire	Beach Lifeguard I	68.00
	Beach Lifeguard II	12.00
	Consulting Assistant	1.00
	Office Assistant	1.00
	Professional Assistant	8.00
	Technical Assistant	3.00
<b>Fire Total</b>		<b>93.00</b>
Public Works	Consulting Assistant	2.00
	Intern	1.00
	Maintenance Assistant	7.00
	Office Assistant	1.00
	Professional Assistant	4.00
<b>Public Works Total</b>		<b>15.00</b>
Harbor	Maintenance Assistant	1.00
	Office Assistant	2.00
<b>Harbor Total</b>		<b>3.00</b>
Water	Professional Assistant	7.00
	Technical Assistant	1.00
<b>Water Total</b>		<b>8.00</b>
Neighborhood Services	Lead Seasonal Lifeguard Pool	8.00
	Maintenance Assistant	1.00
	Office Assistant	3.00
	Professional Assistant	1.00
	Seasonal Aquatics Adventure Instructor	13.00
	Seasonal Lifeguard Pool	25.00
	Seasonal Recreation Leader I	4.00
	Seasonal Recreation Leader II	56.00
	Technical Assistant	2.00
<b>Neighborhood Services Total</b>		<b>113.00</b>
<b>Grand Total</b>		<b>301.00</b>



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 2018-19 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 18, 2018, 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 2018-19 operating budget. The capital improvement program budget was also reviewed at the workshop. The budget priorities were incorporated in the proposed FY 2018-19 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 Improvement 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 Improvement Program (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 Improvement Program, 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 Improvement Program 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**

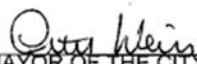
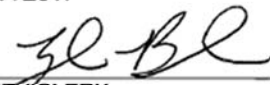
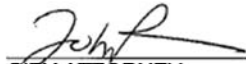
Interdepartmental charges are cost allocations for goods and services provided by one City department to another City department on a cost reimbursement basis. A fair and equitable methodology is determined for identifying and distributing direct and indirect cost from a service provider to the service 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.



<b>DATES</b>	<b>TASKS</b>	<b>PARTIES INVOLVED</b>
October 19, 2017	Discuss the budget process with Department Directors at Director's Meeting. Provide budget calendar	City Manager, Asst City Manager, Directors
Oct 23- Nov 3, 2017	Meetings with internal service departments to discuss AD's and reserve requirements	Finance Director, Directors, Managers
November 10, 2017	Internal service departments revised AD's finalized and approved (if any changes are needed)	City Manager, Finance Director, Directors, Managers
November 6-10, 2017	Questica Training – Internal Service Funds - upon request - email Finance Budget Group	All internal service fund departments
November 13, 2017	Internal service fund departments able to input changes for M&O that are net zero. New department request for personnel and M&O changes to be prepared and emailed to Finance budget group	All internal service fund departments
November 15, 2017	Quarterly Report presented to Council for 1st quarter	City Council, Finance Director
November 17, 2017	Fiscal Years 2018-2022 Five Year Forecast draft completed and presented to City Manager	City Manager, Asst City Manager, Finance Director
December 1, 2017	Internal service fund personnel change and M&O change requests due to Finance	All internal service fund departments
December 15, 2017	Internal service fund budgets due to Finance	All internal service fund departments
January 15, 2018	Finance to contact all departments to verify current Questica users and their roles. New Questica users are to be submitted to Finance.	Finance
January 19, 2018	Mid-year CIP adjustments and operating budget adjustments due to Finance	All Departments
January 22, 2018	Budget Kickoff Meeting- 9am Council Chambers	City Manager, Asst City Manager, Directors, Managers, Finance Staff
January 22, 2018	Budget for FY 2018-19 Questica access available for all departments. - General 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 by departments. - Input M&O, capital and revenues for non-general fund budgets. Prepare requests for personnel changes. -Input Grants, CIP budget and revenues - Update department narratives.	All Departments
January 24, 2018	Fiscal Years 2018-2022 Five Year Forecast presented at Council meeting	City Council, City Manager, Directors
Jan 29 - Feb 1, 2018	Questica Training – All Departments - upon request - email Finance Budget Group	Directors, Managers
February 5-7, 2018	Meet with Department Directors and Managers for their input on priority CIP projects and discuss funding resources	Directors, Engineering Division Staff
February 16, 2018	Last day to promote General fund budget to Finance	All Departments
February 23, 2018	Last day to promote non-general fund and CIP budgets to Finance - Department goals, accomplishments and performance measures due	Directors, All Departments

<b>DATES</b>	<b>TASKS</b>	<b>PARTIES INVOLVED</b>
Feb 26 - Mar 16, 2018	Preparation of budget documents and meet with departments	Finance Director
February 28, 2018	Mid-Year Report (Quarterly Report) presented to Council. To include any recommended adjustments to the FY 2017-18 budget	City Council, Finance Director
To be determined	Parks and Rec Commission reviews and recommends the Parks Capital Budget	Engineering Division Staff
April 5, 2018	Draft operating and CIP budget document to City Manager	Finance Director
To be determined	Harbor & Beaches Advisory Committee reviews and recommends the Harbor Capital Budget	Harbor Dept
April 18, 2018	Council Budget workshop	City Council, City Manager, Directors
To be determined	Draft TransNet amendment (if required) to SANDAG staff for review	Engineering Division Staff
May 23, 2018	Third Quarter Quarterly Report presented to Council	City Council, Finance Director
To be determined	Planning Commission reviews CIP Program for General Plan Conformity Determination	Development Service Department Staff
To be determined	Utilities Commission reviews and recommends the Water Utilities Capital Budget	Water Utilities Department Staff
To be determined	Work with City Clerk and CAO to publish public hearing notice in Union Tribune	Finance
June 6, 2018	Conduct public hearing for Budget Adoption	City Council, CDC, Harbor
August 31, 2018	Publish Adopted Budget Book	Finance

1	RESOLUTION NO. 18-R0303-1
2	<b>A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF</b>
3	<b>OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN</b>
4	<b>APPROPRIATION LIMIT FOR THE FISCAL YEAR 2018-19 IN</b>
5	<b>ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION</b>
6	<b>OF THE STATE OF CALIFORNIA</b>
7	WHEREAS, Article XIII-B was added to the Constitution of the State of California
8	through a general election held on November 6, 1979; and
9	WHEREAS, Proposition 111 approved by the voters in June 1990, and SB 88 (Chapter
10	60/90) made modifications to Article XIII-B regarding the adjustment factors for inflation and
11	population; and
12	WHEREAS, the City Council desires to select the factors that are more indicative of
13	local conditions, or are considered more advantageous, as indicated in Exhibit "A"; and
14	WHEREAS, an annual appropriations limit must be determined for this City, effective
15	for the Fiscal Year 2018-19, beginning July 1, 2018; and
16	WHEREAS, the appropriations limit must be adhered to in preparing and adopting this
17	City's annual budget; and
18	WHEREAS, it is necessary for the orderly adoption and administration of this City's
19	annual budget that the appropriations limits be determined and adopted in conjunction with
20	the adoption of the annual budget.
21	NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:
22	SECTION 1. In accordance with Article XIII-B of the Constitution of the State of
23	California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit
24	for Fiscal Year 2018-19, as set forth in the attached Exhibit "A" is \$307,479,040 for FY 2018-
25	19.
26	////
27	////
28	////

1	SECTION 2. That the appropriation limits shall not be exceeded in the proposed	
2	budget nor by any proposed amendment to the budget.	
3	PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this	
4	6th day of June, 2018, by the following vote:	
5	AYES: WEISS, FELLER, KERN, LOWERY, SANCHEZ	
6	NAYS: NONE	
7	ABSENT: NONE	
8	ABSTAIN: NONE	
9		
10	 MAYOR OF THE CITY OF OCEANSIDE	
11	ATTEST:	APPROVED AS TO FORM:
12		
13	CITY CLERK	CITY ATTORNEY
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21	A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA	
22	DETERMINING AND ADOPTING AN APPROPRIATION LIMIT FOR THE FISCAL YEAR	
23	2018-19 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE	
24	STATE OF CALIFORNIA	
25		
26		
27		
28		

City Document no. 18-R0303-1  
Exhibit A

**EXHIBIT "A"**

**CITY OF OCEANSIDE  
Schedule of Annual Appropriations and Limitation  
For Fiscal Year 2018-2019**

	<u>2018-2019</u>
Cumulative Growth Rate	1.039%
Appropriations Limit	\$409,935,539
Projected Revenues from Proceeds of Taxes	\$102,456,498
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$307,479,040
Percentage under Appropriation Limitation	75.01%

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. 18-R0304-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2018-19**

WHEREAS, an Operating Budget for Fiscal Year 2018-19 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 18, 2018, and at a public hearing on June 6, 2018, 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 2018-19, and effective as of July 1, 2017 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, 2018 and carried forward to the Fiscal Year 2018-19.

SECTION 3. That the Fiscal Year 2018-19 Operating Budgets on file with the City Manager are hereby approved.

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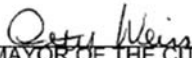

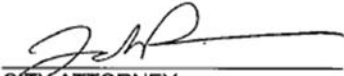
1	PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2	6th day of June, 2018, by the following vote:
3	AYES: WEISS, FELLER, KERN, LOWERY, SANCHEZ
4	NAYS: NONE
5	ABSENT: NONE
6	ABSTAIN: NONE
7	
8	 MAYOR OF THE CITY OF OCEANSIDE
9	ATTEST:
10	APPROVED AS TO FORM:
11	
12	
13	CITY CLERK CITY ATTORNEY
14	
15	
16	
17	A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
18	OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
19	BUDGET FOR THE FISCAL YEAR 2018-19
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EXHIBIT A City Document no. 18-R0304-1  
Exhibit A

**CITY OF OCEANSIDE  
Appropriations by Agency  
Proposed FY 2018-2019**

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
101 GENERAL FUND	\$ 151,741,048	\$ -	\$ -	\$ -	\$ 151,741,048
<b>SPECIAL FUNDS</b>					
102 Investment Clearing	\$ 1,215,380	\$ -	\$ -	\$ -	\$ 1,215,380
204 Asset Seizure	\$ 404,500	\$ -	\$ -	\$ -	\$ 404,500
209 Library	\$ -	\$ -	\$ -	\$ -	\$ -
212 TransNet	\$ 350,000	\$ 1,590,000	\$ -	\$ -	\$ 1,940,000
213 Gas Tax	\$ 8,893,898	\$ 1,130,000	\$ -	\$ -	\$ 10,023,898
215 TDA-Transp Devlpmt Act Fd	\$ -	\$ -	\$ -	\$ -	\$ -
217 Supplemental Law Enforcement	\$ 270,836	\$ -	\$ -	\$ -	\$ 270,836
218 State Asset Seizure	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
221 Osida Lighting District	\$ 1,612,020	\$ -	\$ -	\$ -	\$ 1,612,020
222 LLEBG	\$ -	\$ -	\$ -	\$ -	\$ -
237 CDBG	\$ 1,930,857	\$ -	\$ -	\$ -	\$ 1,930,857
241 Sunset Hills	\$ 32,306	\$ -	\$ -	\$ -	\$ 32,306
242 Mission Meadows	\$ 4,621	\$ -	\$ -	\$ -	\$ 4,621
243 Sunburst Homes	\$ 8,383	\$ -	\$ -	\$ -	\$ 8,383
244 Douglas Park	\$ 301,393	\$ -	\$ -	\$ -	\$ 301,393
246 Rancho Harnosa	\$ 44,314	\$ -	\$ -	\$ -	\$ 44,314
247 Santa Fe Mesa	\$ 371,478	\$ -	\$ -	\$ -	\$ 371,478
248 Del Oro Hills	\$ 516,881	\$ -	\$ -	\$ -	\$ 516,881
249 Mar Lado	\$ 81,454	\$ -	\$ -	\$ -	\$ 81,454
250 Guajome Ridge	\$ 87,575	\$ -	\$ -	\$ -	\$ 87,575
251 Peacock Hills	\$ 28,420	\$ -	\$ -	\$ -	\$ 28,420
252 Vista Del Rio	\$ 16,756	\$ -	\$ -	\$ -	\$ 16,756
272 State & Local Grants	\$ 2,156,129	\$ -	\$ -	\$ -	\$ 2,156,129
273 Federal/State Pass Thru	\$ -	\$ -	\$ -	\$ -	\$ -
274 Federal Grants	\$ 45,015	\$ -	\$ -	\$ -	\$ 45,015
276 Other Grants	\$ 14,500	\$ -	\$ -	\$ -	\$ 14,500
277 HOME Grant	\$ 1,284,203	\$ -	\$ -	\$ -	\$ 1,284,203
278 Inclusionary In Lieu	\$ 535,561	\$ -	\$ -	\$ -	\$ 535,561
281 CDC SA Low & Mod Housing Fund	\$ -	\$ -	\$ 51,174	\$ -	\$ 51,174
282 CDC Housing Rehab Loan	\$ -	\$ -	\$ 349,650	\$ -	\$ 349,650
283 CDC Housing Section 8	\$ -	\$ -	\$ 18,899,482	\$ -	\$ 18,899,482
284 CDC Admin/Program Development	\$ -	\$ -	\$ 213,419	\$ -	\$ 213,419
286 CDC Housing Mortgage Rev Bond	\$ -	\$ -	\$ 112,728	\$ -	\$ 112,728
288 Housing Mobile Home Rent Control	\$ 298,690	\$ -	\$ -	\$ -	\$ 298,690
289 CDC Hsng CallHome Prog Fd	\$ -	\$ -	\$ 181,310	\$ -	\$ 181,310
Total Special Funds	\$ 20,606,150	\$ 2,720,000	\$ 19,807,643	\$ -	\$ 43,033,793

EXHIBIT A

**CITY OF OCEANSIDE  
Appropriations by Agency  
Proposed FY 2018-2019**

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
<b>DEBT SERVICE FUNDS</b>					
402 Ocean Ranch Corp CFD	\$ 1,531,425	\$ -	\$ -	\$ -	\$ 1,531,425
403 Pacific Coast Business Park CFD	\$ 586,438	\$ -	\$ -	\$ -	\$ 586,438
420 City Debt Service	\$ 6,129,731	\$ -	\$ -	\$ -	\$ 6,129,731
455 Morro Hills CFD	\$ 1,191,356	\$ -	\$ -	\$ -	\$ 1,191,356
456 14 Morro Hills IA1 CFD	\$ 537,440	\$ -	\$ -	\$ -	\$ 537,440
961 OPFA Debt Service	\$ 2,177,859	\$ -	\$ -	\$ -	\$ 2,177,859
963 Oceanside Lighting Dist-DS	\$ 476,219	\$ -	\$ -	\$ -	\$ 476,219
Total Debt Service Funds	\$ 12,630,488	\$ -	\$ -	\$ -	\$ 12,630,488
<b>CAPITAL PROJECT FUNDS</b>					
501 General Capital Projects	\$ 709,818	\$ 625,000	\$ -	\$ -	\$ 1,334,818
503 Public Facility Fees	\$ 62,831	\$ 1,250,000	\$ -	\$ -	\$ 1,312,831
508 Traffic Signal DIF	\$ 129,327	\$ -	\$ -	\$ -	\$ 129,327
510 SLRR Major Water Course	\$ 502,380	\$ -	\$ -	\$ -	\$ 502,380
511 SLRR DD-1 Zone 1A	\$ 294,000	\$ 250,000	\$ -	\$ -	\$ 544,000
512 SLRR DD-1 Zone 1B	\$ 805,000	\$ -	\$ -	\$ -	\$ 805,000
513 SLRR DD-1 Zone 1C	\$ -	\$ -	\$ -	\$ -	\$ -
514 SLRR DD-1 Zone 1D	\$ 20,000	\$ 400,000	\$ -	\$ -	\$ 420,000
515 SLRR DD-1 Zone Pilgrim Creek	\$ -	\$ -	\$ -	\$ -	\$ -
516 Drainage DIF Fd	\$ 189,504	\$ 1,450,000	\$ -	\$ -	\$ 1,619,504
520 LACrk Mjr Wtr Course Dist 2	\$ 350,000	\$ 8,000	\$ -	\$ -	\$ 358,000
521 Loma Alta Creek DD-2/Zn-2A Fd	\$ -	\$ -	\$ -	\$ -	\$ -
522 Loma Alta Crk DD2-Zone 2B	\$ -	\$ -	\$ -	\$ -	\$ -
530 BVCrk Mjr Wtr Dist 3	\$ 62,000	\$ -	\$ -	\$ -	\$ 62,000
531 Buena Vista DD3	\$ 355,705	\$ -	\$ -	\$ -	\$ 355,705
540 TMI Triangle DD-4	\$ -	\$ -	\$ -	\$ -	\$ -
550 Center City DD-5	\$ -	\$ -	\$ -	\$ -	\$ -
561 Major Thoroughfare	\$ 258,979	\$ 6,245,000	\$ -	\$ -	\$ 6,503,979
562 Th-Fare/Traffic Signal DIF Fd	\$ -	\$ 535,000	\$ -	\$ -	\$ 535,000
581 GF Community Facilities CIP	\$ 1,416,607	\$ 1,145,000	\$ -	\$ -	\$ 2,561,607
596 Municipal Golf Course Improv	\$ -	\$ -	\$ -	\$ -	\$ -
598 Park Fees	\$ 139,103	\$ -2,085,000	\$ -	\$ -	\$ 2,204,103
Total Capital Projects Funds	\$ 5,275,254	\$ 13,973,000	\$ -	\$ -	\$ 19,248,254
<b>ENTERPRISE FUNDS</b>					
710 Ad-Hoc Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
711 Water Operating	\$ 53,680,613	\$ -	\$ -	\$ -	\$ 53,680,613
712 Water F/A Replacement	\$ 1,912,190	\$ 5,118,500	\$ -	\$ -	\$ 7,030,690
715 Water Connection Fees	\$ 56,150	\$ 3,900,000	\$ -	\$ -	\$ 3,956,150
717 Water Debt Service	\$ 1,787,363	\$ -	\$ -	\$ -	\$ 1,787,363
721 Sewer Operating	\$ 23,140,907	\$ -	\$ -	\$ -	\$ 23,140,907
722 Sewer F/A Replacement	\$ 2,154,133	\$ 19,795,311	\$ -	\$ -	\$ 21,949,444
726 Sewer Expansion/Improvement	\$ 17,345	\$ -	\$ -	\$ -	\$ 17,345
727 Sewer Debt Service	\$ 4,437,558	\$ -	\$ -	\$ -	\$ 4,437,558
731 Solid Waste Disposal	\$ 27,464,774	\$ 390,190	\$ -	\$ -	\$ 27,854,964
741 Airport	\$ 61,097	\$ -	\$ -	\$ -	\$ 61,097
742 Airport Debt Service	\$ 57,548	\$ -	\$ -	\$ -	\$ 57,548
751 Harbor	\$ -	\$ 1,100,000	\$ -	\$ 7,226,844	\$ 8,326,844
Total Enterprise Funds	\$ 114,769,678	\$ 30,304,001	\$ -	\$ 7,226,844	\$ 152,300,523

EXHIBIT A

CITY OF OCEANSIDE  
 Appropriations by Agency  
 Proposed FY 2018-2019

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
<b>INTERNAL SERVICE FUNDS</b>					
814 Risk Management	\$ 3,641,318	\$ -	\$ -	\$ -	\$ 3,641,318
817 Employee Benefits	\$ 40,887,526	\$ -	\$ -	\$ -	\$ 40,887,526
818 Workers Compensation	\$ 3,784,543	\$ -	\$ -	\$ -	\$ 3,784,543
831 Fleet Management	\$ 7,257,389	\$ -	\$ -	\$ -	\$ 7,257,389
841 Information Services	\$ 5,890,912	\$ -	\$ -	\$ -	\$ 5,890,912
851 City Building Services	\$ 3,992,911	\$ -	\$ -	\$ -	\$ 3,992,911
871 General Services Fd	\$ 410,691	\$ -	\$ -	\$ -	\$ 410,691
Total Internal Services Funds	\$ 65,865,290	\$ -	\$ -	\$ -	\$ 65,865,290
<b>GRAND TOTAL</b>	\$ 370,787,888	\$ 46,997,001	\$ 19,807,643	\$ 7,226,844	\$ 444,819,376

**TEN-YEAR HISTORY  
FISCAL YEARS 2009 TO 2019**

<b>Fiscal Year</b>	<b>Price Adjustment</b>		<b>Population Adjustment</b>		<b>Total Adjustment</b>	<b>Appropriations Limit</b>
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
2017-18	1.0369	X	1.0035	=	1.0405	\$386,386,808
2018-19	1.0390	X	1.0051	=	1.0443	\$409,935,539

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 Capita 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.

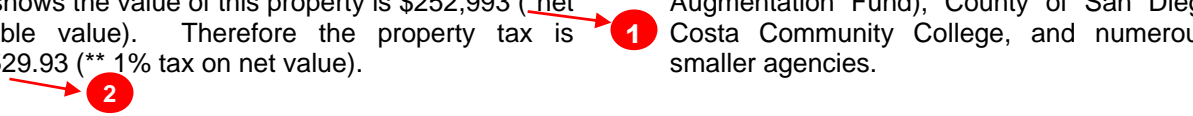
\*City used San Diego County population adjustment; other years based on Department of Finance.

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

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.



**Dan McAllister**  
SAN DIEGO COUNTY TREASURER-TAX COLLECTOR

**TAX BILL YEAR**  
**2015-2016**

**PAY ONLINE**  
[www.sdtreastax.com](http://www.sdtreastax.com)

For Fiscal Year Beginning July 1, 2015 and Ending June 30, 2016

**PROPERTY ADDRESS - DESCRIPTION - SUBDIVISION**  
12345 ANYWHERE STREET  
LOT 2509  
MIRA MESA VERDE #100

**MAP NO.** 000661  
**DESCRIPTION** LAND \$ 119457  
IMPROVEMENTS 140536  
**DOCUMENT NO.** 528689  
**EXEMPTIONS**  
TOTAL & I 259993  
PERSONAL PROPERTY  
OTHER \$ 7000  
**DOCUMENT DATE** 08-20-98  
**NET TAXABLE VALUE** 252993

**OWNER OF RECORD ON** JANUARY 1, 2015  
TAXPAYER PROPERTY INC

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	1st Installment (1/01/15)	2nd Installment (02/01/16)	TOTAL DUE
123-456-78-90	59088	ZRC5	1439.97	1439.97	2879.94

AGENCY	RATE	TAX AMOUNT
NET 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 0.00010	15.43
COUNTY WTR AUTHORITY	NET 0.00075	1.70
<b>TOTAL ON NET VALUE</b>	<b>1.12726</b>	<b>2851.68</b>

AGENCY	RATE	TAX AMOUNT
FIXED CHARGE ASSMTS:		
CO MOSQUITO/RAT CTRL	(858) 694-2888	3.00
MIRA MESA MAINT	(619) 533-0779	3.76
MWD WTR STANDBY CHRGR	(800) 755-6864	11.50
CWA WTR AVAILABILITY	(858) 522-6518	10.00
<b>TOTAL DISTRIBUTION AMOUNT</b>		<b>2879.94</b>

**SECURED TAX BILL**

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**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 07/01/15 - 06/30/16

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	02-01-16	04-10-16	2879.94

**AMOUNT DUE FEB. 1, 2016**  
\$ 1439.97

LATE PAYMENT AFTER APRIL 16, 2016  
\$ 1583.97

**Dan McAllister**  
San Diego County Treasurer-Tax Collector  
**PAY ONLINE**  
[www.sdtreastax.com](http://www.sdtreastax.com)

**MAKE PAYMENT TO:**  
**SDCTTC**  
P.O. Box 129009  
San Diego, California 92112

0100000466512345678901000004665123456789005

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**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 07/01/15 - 06/30/16

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	11-01-15	12-10-15	2879.94

**AMOUNT DUE NOV. 1, 2015**  
\$ 1439.97

LATE PAYMENT AFTER DEC. 10, 2015  
\$ 1583.97

**Dan McAllister**  
San Diego County Treasurer-Tax Collector  
**PAY ONLINE**  
[www.sdtreastax.com](http://www.sdtreastax.com)

**MAKE PAYMENT TO:**  
**SDCTTC**  
P.O. Box 129009  
San Diego, California 92112

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 2017-18	FY 2018-19	% change
Property Taxes	\$ 58.04	\$ 62.67	7.98%
Sales & Use Taxes	22.29	22.99	3.12%
Transient Occupancy Tax	6.70	7.42	10.74%
All Other Taxes	3.80	3.93	3.42%
Ambulance Billing	4.52	4.65	2.82%
Charges for Service	11.23	11.17	-0.56%
Fines and Forfeitures	3.48	3.51	0.86%
Intergovernmental	0.41	0.42	2.44%
License & Permits	5.02	5.19	3.36%
Other Revenue & Transfers	20.79	20.93	0.69%
Franchise Fees	4.48	4.07	-9.12%
Use of Money & Property	5.23	5.91	13.04%
<b>Grand Total</b>	<b>\$ 145.99</b>	<b>\$ 152.86</b>	<b>4.70%</b>

Table 1

Taxes constitute 63 percent of General Fund revenues, and are proposed to increase approximately 6.8 percent in FY 2018-19, 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 2018-19	% of All GF Taxes
Property Tax	\$62,669,436	64.60%
Sales & Use Tax	\$22,986,108	23.70%
Transient Occupancy Tax	\$7,419,300	7.65%
Business License Tax	2,755,000	2.84%
Card Room Tax	\$1,175,000	1.21%
<b>Total Taxes</b>	<b>\$97,004,844</b>	<b>100.00%</b>

Table 2

**Revenue Components**

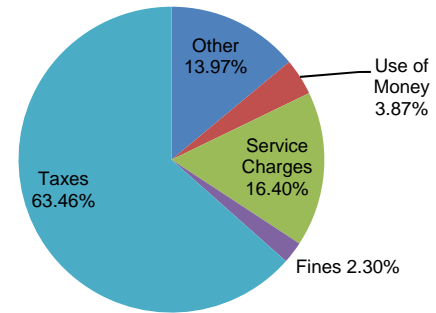
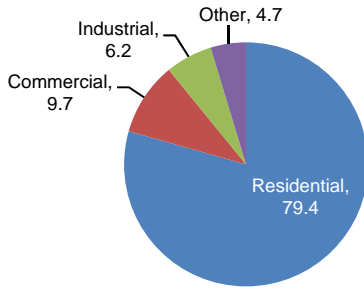


Chart 1

**Property Taxes** – are the City’s largest revenue source representing 41 percent of the total General Fund revenue. They are derived from a portion of the 1 percent 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 percent 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 percent 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 7.98 percent 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**

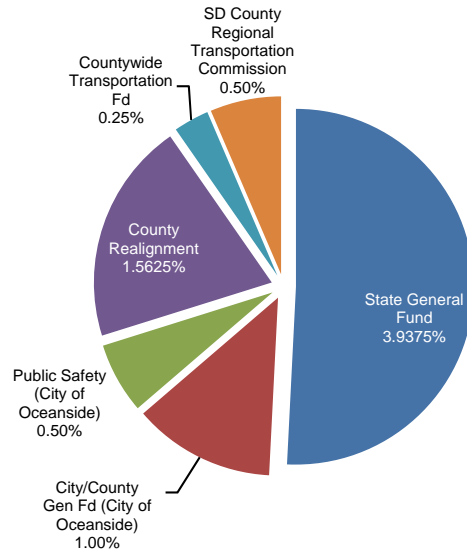


**Chart 2**

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 percent CPI upward adjustment allowed under Proposition 13.

**Sales & Use Taxes** – are the City’s second largest revenue source representing 15.04 percent of the total General Fund revenue. The California Department of Tax & Fee Administration (CDTFA) collects sales tax receipts from the sale of tangible personal property. The sales tax rate in Oceanside is 7.75 percent. In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1 percent of the total based on sales within its jurisdiction. 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 percent collected by CDTFA, 0.25 percent is allocated to the San Diego County Transportation District, and 0.5 percent 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 percent is retained by the State. Chart 3 illustrates the breakdown of the 7.75 percent sales tax rate in Oceanside.

**7.75% Sales Tax Rate Breakdown**

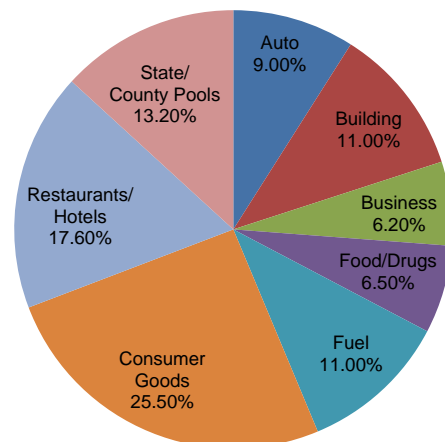


**Chart 3**

The revenue projection for FY 2018-19 reflects an increase of 3.12 percent compared to last fiscal year. This is a result of small overall growth in all categories of sales.

Chart 4 identifies the composition of Oceanside’s sales categories for calendar year 2017.

**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 percent on gross revenues for the Ocean's 11 card room. Business license taxes are set at \$0.50 per thousand of gross receipts. This tax revenue dropped during the recession and with the FY 2017-18 budget is to be back to pre-recession levels. FY 2018-19 has a slight increase reflecting an increase in business taxes due to the strong economy.

**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, an ambulance unit being added in late spring of 2016, the CPI factor, and recent Federal reimbursement increases the City expects a 2.82 percent increase in FY 2018-19.

**Charges for Services** – this category includes charges for services such as development-related activities, inspections and recreation classes. Due to prior development there is a slight decrease in Development Services revenue anticipated in FY18-19.

**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 increase 0.86 percent.

**Intergovernmental** – the homeowner exemption tax remains the same as last fiscal year, and the City is expecting revenue for various public safety grants (Drug Enforcement Administration, Peace Officer Standards & Training, and other federal grants) to increase slightly.

**Licenses & Permits** – this category includes licenses and permits for building, special events and right of ways as well as parking meter and lot

revenue. The building permit activity is expected to increase with several projects being pursued.

**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 percent and 5 percent of gross receipts. Revenues from these taxes are expected to decrease by 9.12 percent due in large by residents "cutting the cord" on cable services.

**Other Revenue 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 percent tax on the rent of all transient lodging facilities in the City. The 10.74 percent increase is based on Historical receipts. The trend reflects higher room rates and occupancy rates. No new hotels are included in the projection however there has been an increase in existing residential units being utilized as short-term rentals via websites such as Airbnb, VRBO, Flipkey and others.

**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 13.04 percent from the previous fiscal year. This increase is due to annual CPI increases included in the contracts and increased gross receipts by businesses paying a percentage rent.

Fiscal Year	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Adopted Budget 2017-18	Adopted Budget 2018-19
Net operating revenues (rounded to nearest thousand)	127,719	136,405	141,707	148,802	145,988	152,856
Consumer price index (base year 1982-84 <sup>1</sup> )	263.47	266.19	272.08	279.20	283.01	283.01
Net operating revenues in constant dollars (rounded to nearest thousand)	48,477	51,243	52,083	53,296	51,584	54,010
Population <sup>2</sup>	169,350	171,183	171,682	175,948	176,461	177,362
<b>Net operating revenues per capita in constant dollars</b>	<b>286.25</b>	<b>299.35</b>	<b>303.37</b>	<b>302.91</b>	<b>292.32</b>	<b>304.52</b>
Percentage change from prior year	-3.99%	4.57%	1.34%	-0.15%	-3.49%	4.17%

<sup>1</sup> Consumer Price Index for All Urban Consumers (CPI-U), 2<sup>nd</sup> half semi-annual average for San Diego, CA; US Department of Labor; FY 2017-18 and FY 2018-19 references annual average 2017 for San Diego, CA;  
<sup>2</sup> 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 significantly in FY 2012-13 as a result of the recovering national and state economy. FY 2013-14 reflects a decrease of 3.99 percent primarily due to the one-time revenue of \$4.5m in FY 2012-13 for the Laguna Vista sale.

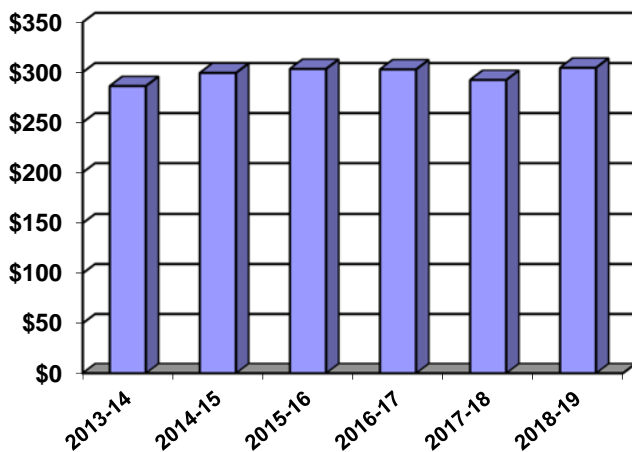


Chart 1

As revenues and population remained consistent, the inflation index eroded the ability for operating revenue to keep pace with cost of services. The FY 2018-19 budget shows an increase of 4.17 percent. 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.

Property taxes have averaged around 40 percent 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 at levels before the great recession.

Sales taxes have averaged around 16 percent 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 percent 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 percent 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, adding a local sales tax, 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 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Adopted Budget 2017-18	Adopted Budget 2018-19
Net operating expenditure (rounded to nearest thousand)	123,593	130,180	134,250	139,461	145,238	151,741
Consumer price index (base year 1982-84 <sup>1</sup> )	263.47	266.19	272.08	279.20	283.01	283.01
Net operating expenditure in constant dollars (rounded to nearest thousand)	46,911	48,904	49,343	49,950	51,319	53,616
Population <sup>2</sup>	169,350	171,183	171,682	175,948	176,461	177,362
<b>Net operating expenditures per capita in constant dollars</b>	<b>277.00</b>	<b>285.69</b>	<b>287.41</b>	<b>283.89</b>	<b>290.82</b>	<b>302.30</b>
Percentage change from prior year	2.04%	3.13%	0.60%	-1.22%	2.44%	3.95%

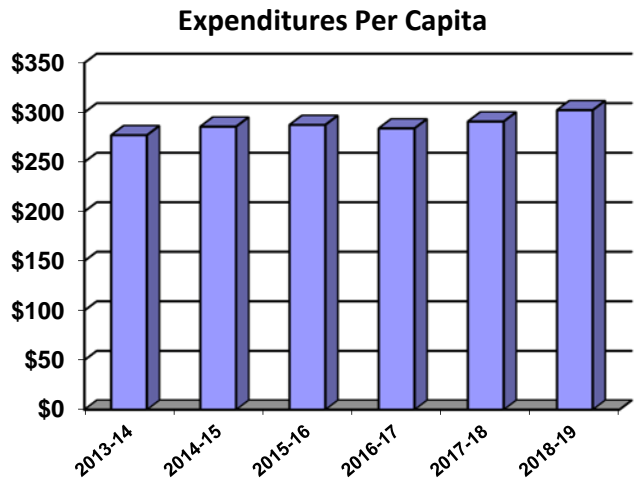
<sup>1</sup> Consumer Price Index for All Urban Consumers (CPI-U), 2<sup>nd</sup> half semi-annual average for San Diego, CA; US Department of Labor; FY 2016-17 and FY 2017-18 references annual average 2017 for San Diego, CA;

<sup>2</sup> 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

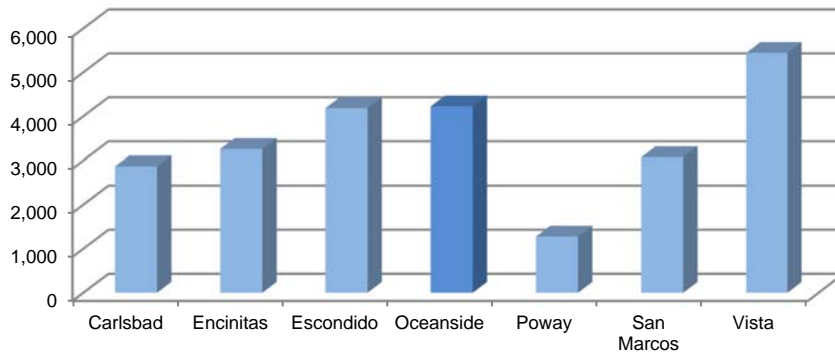
approximate \$10 million revenue shortfall. FY 2011-12 reflected the cumulative impact of the budget reduction plan, coupled with the significant adjustment of population based on the 2010 Federal Census. FY 2018-19 operating expenditure budget reflects an approximate 23 percent increase from FY 2013-14 with growing pension expense a big contributing factor.



<b>Fund Balance (in millions)</b>	<b>Actual 6/30/16</b>	<b>Actual 6/30/17</b>	<b>Estimate* 6/30/18</b>
<b>NONSPENDABLE</b>			
Inventory	\$ 13,297	\$ 16,376	\$ 16,376
Prepaid Items	87,668	79,547	79,547
Advances to Other Funds	1,516,496	1,593,184	1,593,184
Property/Land	700,000	700,000	700,000
<b>Total Nonspendable</b>	<b>\$ 2,317,461</b>	<b>\$ 2,389,107</b>	<b>\$ 2,389,107</b>
<b>COMMITTED</b>			
Healthy City Fund	\$ 16,600,000	\$ 17,428,602	\$ 18,500,000
Encumbrances	-	-	-
Telecom Tech Grant	121,646	-	-
Post Employment Leave Fund	2,794,948	2,336,981	2,095,807
<b>Total Committed</b>	<b>\$ 19,516,594</b>	<b>\$ 19,765,583</b>	<b>\$ 20,595,807</b>
<b>ASSIGNED</b>			
Continuing Appropriations	\$ 1,279,666	\$ 1,615,419	\$ 1,615,419
Infrastructure Reserve	8,500,000	8,050,000	8,050,000
Economic Stabilization	7,654,000	7,654,000	7,654,000
Parks & Recreation	107,037	76,441	76,441
CAD	511,912	511,912	511,912
Center City Golf	-	-	-
Beach Sand Replenishment	600,000	-	-
El Corazon Pool Study	1,200,000	850,026	-
General Plan	398,004	398,004	398,004
Pier Maintenance	3,000,000	5,500,000	5,500,000
RCS	1,000,000	500,000	500,000
Mission Cove	-	-	-
Agri Tourism	100,000	50,000	50,000
Community Service Gaps	-	-	-
Land Sale Agreement	1,543,111	1,543,111	-
Long Term-Planning	1,180,000	1,180,000	1,180,000
Capital Vehicles & Equipment	-	-	-
CIP In Lieu Underground	388,567	388,567	-
Coca Cola Receipts	65,496	47,200	47,200
Next Year Budget	-	-	-
Employee Wages	-	500,000	500,000
Museum of Art	-	150,000	100,000
Development Services	-	800,000	800,000
PERS Supplemental Reserve	6,000,000	6,500,000	8,043,111
PERS Unfunded Liability	-	6,175,000	-
VANC	-	-	-
Other Purpose	-	-	-
<b>Total Assigned</b>	<b>\$ 33,527,793</b>	<b>\$ 42,489,680</b>	<b>\$ 35,026,087</b>
<b>UNASSIGNED</b>			
Unassigned	\$ 2,129,910	\$ (7,241,835)	\$ 9,803,979
<b>Total Unassigned</b>	<b>\$ 2,129,910</b>	<b>\$ (7,241,835)</b>	<b>\$ 9,803,979</b>
<b>GRAND TOTAL</b>	<b>\$ 57,491,758</b>	<b>\$ 57,402,535</b>	<b>\$ 67,814,980</b>

\*Unassigned at 6/30/18 are preliminary estimates as of June 30, 2018.

**Residents per square mile**



CITY	Population 2018*	Square miles	Residents per square mile
Carlsbad	114,622	40.00	2,866
Encinitas	63,158	19.40	3,256
Escondido	151,478	36.20	4,184
Oceanside	177,362	42.00	4,223
Poway	50,207	39.40	1,274
San Marcos	95,768	31.19	3,070
Vista	103,381	19.00	5,441

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 2018 population is 177,362.

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 12 miles of dedicated class 1 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 2018 at 177,362 and the 2017 sales tax revenue of \$20.41 million, each individual citizen in Oceanside contributes \$115 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, 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

<b>CITY</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CHANGE</b>
Carlsbad	31,950,341,648	33,670,645,512	5.38%
Chula Vista	28,361,433,004	29,982,388,696	5.72%
Coronado	8,729,531,650	9,208,498,024	5.49%
Del Mar	3,576,552,341	3,763,721,952	5.23%
El Cajon	9,258,857,220	9,774,120,456	5.57%
Encinitas	15,796,058,652	16,660,271,863	5.47%
Escondido	15,565,183,101	16,469,122,556	5.81%
Imperial Beach	1,994,566,010	2,194,869,503	10.04%
La Mesa	7,086,211,541	7,561,093,861	6.70%
Lemon Grove	2,121,942,193	2,277,722,072	7.34%
National City	4,072,604,766	4,283,450,378	5.18%
Oceanside	22,777,596,798	24,181,193,797	6.16%
Poway	10,420,279,600	10,934,607,550	4.94%
San Diego	245,526,492,057	261,406,212,586	6.47%
San Marcos	12,494,465,120	13,361,602,982	6.94%
Santee	5,901,287,326	6,313,829,522	6.99%
Solana Beach	4,783,543,561	5,100,602,947	6.63%
Vista	11,271,276,331	11,921,832,211	5.77%

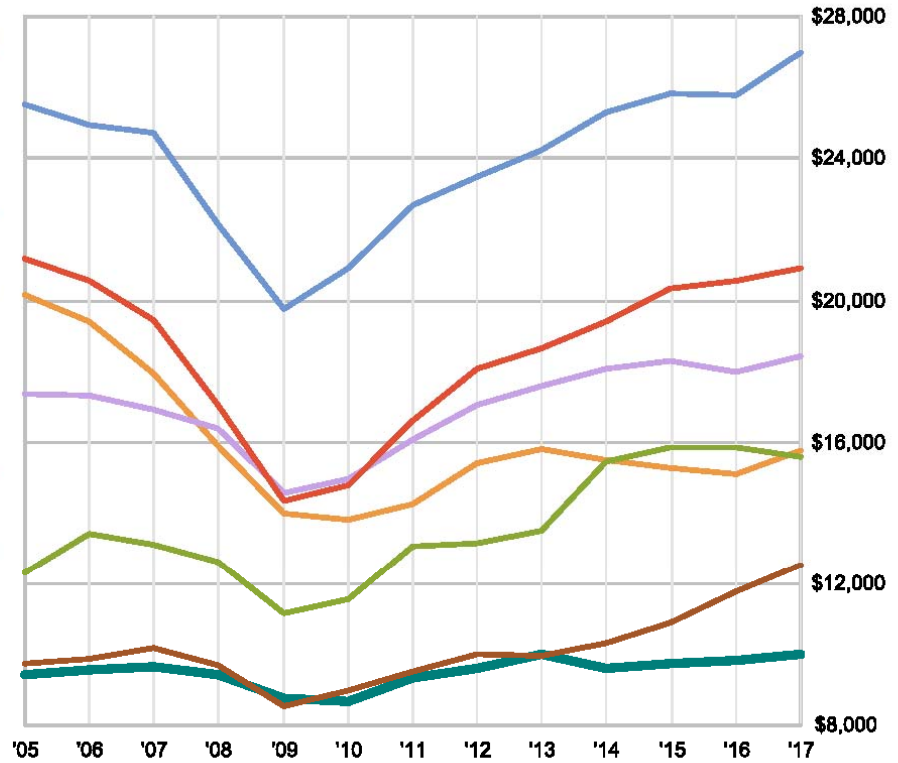
Source: County of San Diego Assessor's Office, June 2018



**CITY OF OCEANSIDE**  
AGENCY COMPARISONS

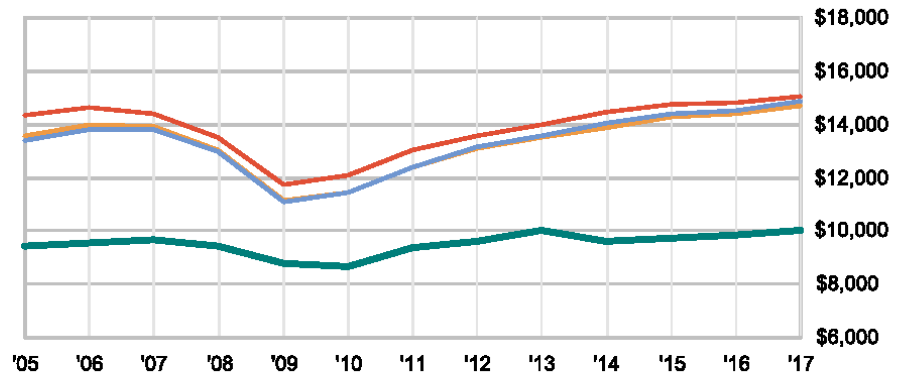
**Per Capita Sales**

<b>Oceanside</b>	Count: 5,045
<b>Carlsbad</b>	Count: 4,923
<b>San Marcos</b>	Count: 2,791
<b>Vista</b>	Count: 3,040
<b>Encinitas</b>	Count: 3,343
<b>Escondido</b>	Count: 4,429
<b>San Clemente</b>	Count: 2,752



**Per Capita Sales**

<b>Oceanside</b>
<b>San Diego County</b>
<b>Southern California</b>
<b>California</b>



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

Bond Name and Use of Funds	Outstanding	Principal	Outstanding	FY 2018-19	Source of Funds	Retirement Year
	Principal	Retired	Principal	Principal Debt Service Payment		
	July 1, 2018		June 30, 2019			
<b>GENERAL DEBT OBLIGATIONS</b>						
<b>2008 HUD 108 Loan Series 2008-A - Fire Station #7</b>	\$ 2,375,000	\$ 1,125,000	\$ 2,213,000	\$ 162,000	CDBG	2028
<b>2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities</b>	\$ 3,775,000	\$ 3,950,000	\$ 3,100,000	\$ 675,000	General Fund	2022
<b>2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project</b>	\$ 4,799,755	\$ 7,327,138	\$ 3,534,380	\$ 1,265,375	General Fund; Water Fund; SLRR Major Water Course Fund	2023
<b>2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project</b>	\$ 3,092,051	\$ 1,638,976	\$ 2,710,248	\$ 381,803	Lighting District Fund	2025
<b>2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)</b>	\$ 26,660,000	\$ 5,360,000	\$ 23,690,000	\$ 2,970,000	All City Funds	2025
<b>2015 Oceanside Public Financing Authority Lease Revenue Bonds - Refund 2005 Refunding COPs for Oceanside Civic Center Project</b>	\$ 4,285,000	\$ 4,050,000	\$ 2,195,000	\$ 2,090,000	General Fund	2019
<b>2017 On Bill Financing Program Loans - Capital for Street Light Retrofit Project</b>	\$ 153,007	\$ 16,184	\$ 135,351	\$ 17,656	General Fund; Lighting District Fund; City Bldg. Service Fund	2027
<b>ENTERPRISE DEBT OBLIGATIONS</b>						
<b>2013 Oceanside Water Revenue Refunding Bonds - Refunded 98 Water Revenue Bonds and 2003 Water System COPs, and provided funds for various water capital projects</b>	\$ 13,315,000	\$ 6,175,000	\$ 12,195,000	\$ 1,120,000	Water Fund	2033
<b>2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion</b>	\$ 21,620,399	\$ 27,152,593	\$ 19,083,823	\$ 2,536,576	Sewer Fund	2026
<b>2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPs for various Wastewater capital projects</b>	\$ 8,165,000	\$ 6,970,000	\$ 7,005,000	\$ 1,160,000	Sewer Fund	2028
<b>2004 Department of Transportation Aeronautics Program Loan - Airport loan for hangers</b>	\$ 54,778	\$ 795,222	\$ -	\$ 54,778	Airport Fund	2018
<b>2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement</b>	\$ 1,673,749	\$ -	\$ 1,669,191	\$ 4,558	Airport Fund	2043
<b>2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept. of Boating and Waterways Loans</b>	\$ 595,000	\$ 1,370,000	\$ 500,000	\$ 95,000	Harbor Fund	2023
<b>2016 Harbor District Loan From Fleet Management Fund - Crystaliner Vessel</b>	\$ 454,746	\$ 45,254	\$ 431,745	\$ 23,001	Harbor Fund	2036

Bond Name and Use of Funds	Outstanding Principal July 1, 2018	Principal Retired	Outstanding Principal June 30, 2019	FY 2018-19	Source of Funds	Retirement Year
				Principal Debt Service Payment		
<b>SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS</b>						
<b>2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds</b>	\$ 10,065,000	\$ 1,110,000	\$ 9,700,000	\$ 365,000	Special Assessment	2032
<b>2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds</b>	\$ 11,180,000	\$ 575,000	\$ 10,910,000	\$ 270,000	Special Assessment	2034
<b>2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds</b>	\$ 4,945,000	\$ 1,765,000	\$ 4,710,000	\$ 235,000	Special Assessment	2032
<b>2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds</b>	\$ 8,625,000	\$ 2,260,000	\$ 8,250,000	\$ 375,000	Special Assessment	2034
<b>2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds</b>	\$ 5,685,000	\$ 1,340,000	\$ 5,410,000	\$ 275,000	Special Assessment	2033
<b>2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds</b>	\$ 9,005,000	\$ 55,000	\$ 8,845,000	\$ 160,000	Special Assessment	2038

The City of Oceanside utilizes various types of long term debt to facilitate investment in the City's long-term infrastructure projects and capital improvements and to provide financing mechanisms for the acquisition of essential facilities, land, equipment and vehicles. The City's Debt Policy (Oceanside City Council Policy 200-14) was adopted to establish the City's Debt Financing Objectives, provide guidelines for the issuance and administration of the City's debt, and ensure City compliance with applicable Federal and State laws and securities regulations. While allowing for flexibility in the event of unforeseen circumstances, the City's Debt Policy establishes parameters in regard to: (A) the purpose and need for debt financing; (B) authorized debt types and structures; (C) methods of debt issuance; (D) bond disclosure and reporting requirements; and (E) the City's debt limits.

Oceanside manages its debt to ensure the amount of outstanding debt is reasonable and within the limits of any applicable laws. The City employs a conservative strategy relative to the issuance of debt and considers the availability of funding from other internal and external sources prior to the incurrence of any new borrowing. All new borrowings are assessed for consistency with City goals, objectives and capital improvement programs as well as affordability and impact on the City's credit worthiness. The City currently maintains an Issuer rating of AA+ by Standard and Poor's.

**SUBJECT:**  
**Financial Policies**

**POLICY NUMBER** 200-13  
**ADOPTED** 6-6-12

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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.

**SUBJECT:  
DEBT POLICY**

**POLICY NUMBER 200-14  
ADOPTED 2-1-17**

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## **SECTION I: PURPOSE OF DEBT POLICY**

The City of Oceanside (hereinafter “the City”) invests in long-term infrastructure, community and economic development, or otherwise incurs debt to meet its Debt Financing Objectives as defined herein. The use of long-term debt and other types of financing obligations addressed in this Statement of Debt Policy (the “Policy”) are considered an appropriate funding source or mechanism for the development and management of capital assets and other funding needs of the City to meet its Debt Financing Objectives. Debt is only one source of funding and the City actively seeks other funding sources as appropriate to its needs and opportunities.

The City Council, which serves as the governing body of the City, also serves as governing body of related or specially created entities to meet its Debt Financing Objectives. These entities include: the Housing Authority of the City of Oceanside, the Oceanside Public Financing Authority, the Successor Agency for the former City of Oceanside Redevelopment Agency, the Oceanside Community Development Commission, the Oceanside Small Craft Harbor District, special assessment or community facilities districts which the City may form from time to time, and any additional entities the City may form under law in the future. Further reference to the “City,” or the “City Council” as the governing body, or the applicability of the Policy hereinafter shall also be inclusive of such entities.

The intended purpose of this Policy is to provide guidelines for the issuance and administration of bonds and other forms of indebtedness as well as ensure compliance by the City with applicable laws and regulations including state law (such as SB 1029), tax code (IRS), and securities regulations related to the incurrence of such debt or other obligations addressed herein.

Primary responsibility for debt management resides with the Financial Services Director or his/her designee (the “Responsible Officer”) with assistance of Finance and Treasury staff. Debt is issued with the approval of the City Manager or his/her designee in consideration of the appropriate use of such debt instrument in meeting the City’s Debt Financing Objectives and compliance with this Policy. In accordance with State law, City Council approval is required for any debt issuance.

## **SECTION II: DEBT FINANCING OBJECTIVES**

The City's Debt Financing Objectives are defined as follows:

- Promote and enhance the safety, welfare or betterment of the City and its citizens;
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the City;
- Maintain or enhance the City's sound financial position; and
- Ensure that the incurrence of such debt is consistent with the City's planning goals and objectives, capital improvement program or budget, as applicable.

## **SECTION III: DEBT LIMITS**

### **A. PURPOSE AND NEED FOR FINANCING**

There are four primary purposes for which the City may incur or issue debt or other obligations:

#### **1. Long-Term Capital Improvements**

Generally, the City will employ a conservative strategy relative to the use of debt financing for capital improvement projects including but not limited to when such projects' useful life will equal or exceed the term of the financing (and are otherwise in accordance with federal tax law guidance), when resources are identified as sufficient to fund the debt service requirements, and with maximum maturities of 25-30 years. It is the goal of the City to ensure that the cost of infrastructure, consisting primarily of long-lived assets, be balanced between current and future taxpayers, customers or other applicable constituents. Prior to the incurrence of such obligations, the City Council would be presented with a summary of project costs, alternative sources of funding, and an estimate of any incremental operating and/or additional maintenance costs associated with the project and identify sources of revenue, if any, to pay for such incremental costs.

#### **2. Essential Vehicle and Equipment Needs**

In addition to capital improvement projects, the City regularly finances certain essential equipment and vehicles. These assets range from public safety vehicles and streetlights to information technology systems. The underlying asset must have

a minimum useful life of three years. Short-term financings, including loans and capital lease purchase agreements, are executed to meet such needs.

### **3. Refinancings/Refunding of Existing Debt**

The Responsible Officer will periodically evaluate its existing debt and execute refinancings in accordance with Section IV herein.

### **4. Financings on Behalf of Other Entities**

The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the Debt Policy Objectives. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein. In no event will the City incur any liability or assume responsibility for payment of debt service on such debt.

The City will rely on specific internally generated funds and/or grants, when practicable, to finance capital needs on a pay-as-you-go basis. Additionally, bonded debt should not be issued to finance normal operating expenses. The City may consider short-term borrowing for cash flow needs, line of credit or short-term debt in anticipation of long-term borrowing, and borrowing for the payment of pension obligations on a case-by-case basis.

In lieu of issuing debt, the City may borrow internally from other funds with surplus cash. Interfund borrowing purposes can include short-term cash flow imbalances, interim financing pending the issuance of bonds, or long term financing in lieu of debt issuance. The purpose of interfund borrowing is to finance high priority needs and to reduce costs of interest, debt issuance, or debt administration. The City funds from which money is borrowed shall be repaid in accordance with the established terms of the interfund loan, which shall include a stated rate of interest and defined repayment terms and period. Interfund borrowing from the City Capital Projects Advance Fund shall be subject to the requirements of City Council Policy 200-06 (as may be amended from time to time). The Responsible Officer shall exercise due diligence to ensure that it is financially prudent to enter into the interfund borrowing transaction. Interfund borrowing will be evaluated on a case by case basis.

## **B. TYPES OF DEBT**

Generally the primary types of debt to be incurred by the City are as summarized below, but does not preclude the City from issuing or incurring other types of

obligations eligible under applicable federal and state law as may change from time to time, and which enable the City to meet its Debt Financing Objectives.

### **1. General Obligation Bonds**

General Obligation (GO) bonds are secured either by a pledge of full faith and credit of an issuer or by a promise to levy taxes in an unlimited amount as necessary to pay debt service, or both. GO bonds usually achieve lower rates of interest than other financing instruments since they are considered to be a lower risk. California State Constitution, Article XVI, Section 18, requires that the issuance of a GO bond must be approved by a two-thirds majority of those voting on the bond proposition. Uses of bond proceeds are limited to the acquisition and improvement of real property.

### **2. Certificates of Participation / Lease Revenue Bonds**

Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) are lease obligations secured by an installment sale or by a lease-back arrangement between the City and another public entity, where the City agrees to annually budget and appropriate the lease payments from its General Fund so long as the City has the beneficial use and/or occupancy of the property to be leased and lease payments may not be accelerated. The lease payments are assigned to a trustee and used to pay debt service on the LRBs or COPs. These obligations do not constitute indebtedness under the state constitutional debt limitation and, therefore, are not subject to voter approval. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payment schedule. The LRBs will be issued by the Oceanside Public Financing Authority and the execution and delivery of COPs will require the participation of the Oceanside Public Financing Authority or another public or not-for-profit entity.

### **3. Revenue Bonds**

Revenue Bonds are obligations payable solely from revenues generated by an enterprise, such as water or wastewater utilities, public golf courses or parking facilities. Because the debt service is directly paid by the utility or facility, such debt is considered self-liquidating and generally does not constitute a direct debt of the issuer.

The Oceanside Public Financing Authority has issued utility Revenue Bonds on behalf of the City which are payable solely from installment payments made by the City pursuant to installment purchase agreements. Per such agreements, the City has pledged the revenues (less operating and maintenance costs) from the City's water or wastewater enterprises. Neither the Revenue Bonds nor the installment

payments are secured by any pledge of ad valorem taxes or general fund revenues of the City.

Funds must be sufficient to maintain required coverage levels, or the rates of the enterprise have to be raised to maintain the coverages. The issuance of Revenue Bonds by the Oceanside Public Financing Authority or the execution of an installment purchase agreement by the City does not require voter approval.

#### **4. Pension Obligation Bonds**

Pension Obligation Bonds (POBs) are financing instruments used to pay some or all of the unfunded pension liability of a pension plan. POBs are issued as taxable instruments over a 20-30 year term or by matching the term with the amortization period of the outstanding unfunded actuarial accrued liability. The purpose of the pension obligation bond, its structure, and the use of the proceeds will go through an active validation process prior to the sale of the bonds. POBs are not subject to voter approval. POBs are a general obligation of the City.

#### **5. Tax Allocation Bonds**

Tax Allocation Bonds (TABs) are special obligations that are secured by the allocation of tax increment revenues that are generated by increased property taxes from new construction in a designated redevelopment area. TABs are not a debt of the City, the State, or any of their political subdivisions. Due to changes in the law affecting California redevelopment agencies with the passage of ABX1 26 as codified in the California Health and Safety Code, the City of Oceanside Redevelopment Agency ("RDA") was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the Successor Agency to the former redevelopment agency. The Successor Agency may issue TABs to refund prior debt of the RDA for savings.

#### **6. Land District Financing**

The City may from time to time, on a case-by-case basis form land-secured financing districts such as Community Facilities Districts ("CFDs") or 1913/1915 Act Assessment Districts ("ADs"). Such districts are typically developer initiated, whereby a developer seeks a public financing mechanism to fund public infrastructure required by the City in connection with development permits or agreements, and/or tentative subdivision maps. Land district formation may also be initiated by an established community. Subject to voter approval, once a district is formed special taxes or assessments may be levied upon properties within the district to pay for facilities and services directly, or to repay bonds issued to finance public improvements.

The City will consider requests for land district formation and debt issuance when such requests address a public need or provide a public benefit.

In accordance with the Mello-Roos Community Facilities Act of 1982, the City is required and has adopted Local Goals and Policies related to CFD financing (the "CFD Local Goals and Policies"). The City's CFD Local Goals and Policies, currently in effect in accordance with City Council Policy 300-02 (as they may be amended from time to time), are attached hereto as Exhibit A.

## **7. Marks-Roos Bonds**

The Marks-Roos Local Bond Pooling Act of 1985 permits two or more public agencies to form a joint powers authority (JPA) to facilitate the financing of public capital improvements, "pool" bond issues of similar credit structure, working capital, or other projects when use of these provisions results in savings in effective interest rate, bond underwriting and issuance costs, or any other significant public benefit can be realized. The Oceanside Public Financing Authority has in the past used the Marks-Roos Act to facilitate City financing needs.

## **8. Conduit Revenue Bonds**

Conduit revenue bonds are bonds that allow private, for-profit, or non-profit borrowers access to tax-exempt financing. Under the financing provisions of such bonds, the City entity as issuer has no obligation to pay debt service, but may have some administrative role relative to the financing meeting its ongoing regulatory requirements while the bonds remain outstanding. For this reason, the City usually receives an ongoing issuer fee to cover its administrative costs. Generally, the following are the most typical conduit revenue bonds the City may consider.

***Industrial Development Bonds (IDBs).*** IDBs are securities issued to finance the construction or purchase of industrial, commercial or manufacturing facilities to be purchased by or leased to a private user. IDBs are backed by the credit of the private user and generally are not considered liabilities of the governmental issuer (although in some jurisdictions they may also be backed by an issuer with taxing power). While the authorization to issue IDBs is provided by a state statute, the tax-exempt status of these bonds is derived from federal law (Internal Revenue Code Section 103(b) (2)).

***Multifamily Mortgage Revenue Bonds.*** Mortgage revenue bonds provide below market financing (based on tax exemption of bond interest) for developers willing to set aside a portion of the units in their projects as affordable housing. The issuer of these bonds may be the Oceanside Public Housing Authority. The authority to issue bonds is limited under the US Internal Revenue Code.

## **9. Tax and Revenue Anticipation Notes**

Tax and Revenue Anticipation Notes (TRANS) are short-term notes, proceeds of which allow a municipality to cover the periods of cash shortfalls resulting from a mismatch between timing of revenues and timing of expenditures. The City does not generally issue TRANS and would consider on a need-basis only. As tax payments and other revenues are received, they are used in part to repay the TRANS. TRANS are not deemed to result in the creation of debt and voter approval is not required.

## **10. Bond Anticipation Notes**

Bond Anticipation Notes (BANs) are short-term interest-bearing bonds issued in the anticipation of long- term future bond issuances. The City may choose to issue BANs as a source of interim financing when it is considered to be prudent and advantageous to the City and would be considered on a case-by-case basis.

## **11. Lines and Letters of Credit**

A Line of Credit is a contract between the issuer and a bank that provides a source of borrowed monies to the issuer in the event that monies available to pay debt service or to purchase a demand bond are insufficient for that purpose.

A Letter of Credit is an arrangement with a bank that provides additional security that money will be available to pay debt service on an issue. A Letter of Credit can provide the City with access to credit under terms and conditions as specified in such agreements.

In the event that a bank facility is being entered into for a long-term capital need, before entering into any such agreements, takeout financing for such lines and letters of credit must be planned for and determined to be feasible.

## **12. Lease-Purchase Financings**

From time to time, the City may consider lease-purchase financing for certain capital and equipment needs. The lease purchase terms are typically three to ten years. Such arrangements do not require voter approval.

## **13. State Revolving Fund Loans**

The State Revolving Fund (SRF) loan is a low interest loan program for the construction of water, wastewater, and recycling water infrastructure projects. The California State Water Resources Control Board (State Water Board) administers the

SRF Loan program. SRF loans typically have terms of up to 20 years and interest cost at the cost of the most recent State of California General Obligation Bonds sale. SRF loan debt service payments are factored into debt service coverage ratios establish for outstanding enterprise fund obligations.

#### **14. HUD Section 108 Loan Guarantee Program**

The U. S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain federally guaranteed funds large enough to stimulate or pay for eligible community development and economic development projects.

The program does not require a pledge of the City's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the City can borrow at favorable interest rates because of HUD's guarantee of repayment to investors who purchase the HUD Section 108 Notes.

### **C. DEBT LIMITS**

#### **1. General Limits**

Generally debt service coverage limitations shall be established in the indenture or other financing agreement and shall be evaluated based on market access, credit rating implications, cost and terms on a case-by-case basis.

#### **2. General Fund Supported Debt**

Generally, the City shall strive to maintain aggregate annual debt service paid from the City's general fund (exclusive of any enterprise funds of the City, unless a portion of debt service is paid from such enterprise fund) at an amount that would maintain an investment grade rating for such City obligations as provided by at least one of the major credit rating agencies recognized as such in the then current municipal market.

## **SECTION IV: DEBT STRUCTURING & ISSUANCE PRACTICES**

The City manages its overall debt structure to appropriately balance risk and cost of capital and to provide for long-term financial resilience, market access and capacity for future capital needs. To this end, the City generally issues debt that is fixed rate with substantially level debt service.

## **A. FIXED RATE DEBT**

Generally, the City will issue debt or otherwise incur obligations on a fixed rate basis with term of the financing not exceeding the useful life of the project or asset to be financed (and otherwise within federal tax law guidelines). The City prefers to have an optional call on maturities longer than ten years in order to accommodate opportunities for economic refundings or to facilitate the restructuring of debt. Generally, the City prefers to limit the use of make-whole calls to maturities of less than ten years.

## **B. VARIABLE RATE DEBT**

Generally, the City does not issue variable rate debt except that the City may issue obligations with shorter-term maturities that include such features, including commercial paper and grant, revenue and bond anticipation notes, (i) to provide interim financing for capital projects in anticipation of the issuance of longer-term bonds, or (ii) to purchase, refund or otherwise restructure or refinance outstanding bonds in the event that, for example, longer term markets are inaccessible. Generally, short-term bonds with such features shall have a final maturity of less than 3 years.

## **C. USE OF DERIVATIVES & SWAPS**

Generally, the City does not utilize municipal products that are classified as derivatives. As used in public finance, derivatives may take the form of interest rate swaps, futures and options contracts, options on swaps and other hedging mechanisms such as rate locks. In the event that the City may consider the use of such instruments, the Responsible Officer, together with the City's municipal advisor, will prepare a summary report for the City Council that addresses:

- Why the use of such derivative product for such financing approach is appropriate or advisable instead of applicable alternative approaches;
- A summary of the risks in implementing such financing approach (including quantifying such risks as determinable);
- A summary of the conditions under which the implementation of such financing approach could negatively impact the applicable credit rating of the City;
- A determination if the implementation of such financing approach necessitates the adoption of a comprehensive derivatives policy by the City Council.

#### **D. PUBLIC DEBT VS. PRIVATE PLACEMENTS**

The City generally uses public offerings to issue long-term debt. However, the City may use Direct or Private Placement Debt - which are non-public offerings. These may be secured by the same credit as any other form of City obligations so long as all provisions of State law and outstanding bond covenants are met. Considerations for Direct or Private Placement Debt are market access, cost and terms, which will be evaluated relative to alternative applicable approaches by the Responsible Officer.

#### **E. CAPITALIZED INTEREST**

The City may issue bonds to pay for interest during construction pursuant to any statutory or federal tax limitations if applicable, rating agency requirements, and/or to the extent deemed prudent to match revenues to debt service payments.

#### **F. DEBT SERVICE RESERVE FUNDS**

The City may issue bonds that are secured by amounts on deposit in or credited to a debt service reserve fund or account in order to minimize the net cost of borrowing and/or to provide additional reserves for debt service or other purposes. Debt service reserve funds may secure one or more issues of bonds, and may be funded by proceeds of bonds, other available moneys of the City, and/or by surety policies, letters or lines of credit, or other similar instruments in accordance with the indenture or other relevant debt instrument. As relates to the use of surety policies, letters or lines of credit or other similar instruments for this purpose, the City shall take into consideration, in advance of the issuance of the applicable bonds, the likely remedial strategies in the event of a material decline in the applicable provider's credit quality. If the City is unlikely to be able to secure replacement credit support or an alternate credit facility due to market or other conditions, the City shall make provisions in applicable bond structures to address such risks whenever practicable.

#### **G. THIRD PARTY CREDIT ENHANCEMENT**

The City may secure credit enhancement for its bonds from third-party credit providers to the extent such credit enhancement is available upon reasonable, competitive, and cost-effective terms. Such credit enhancement may include municipal bond insurance, letters of credit and lines of credit, as well as other similar instruments. Generally, credit enhancement providers shall be selected on a competitive basis whenever possible.

All or any portion of an issue of bonds may be secured by bond insurance provided by municipal bond insurers if it is economically advantageous to do so, or if it is otherwise deemed necessary or desirable in connection with a particular issue of

bonds. The relative cost or benefit of bond insurance may be determined by comparing the amount of the bond insurance premium to the present value of the estimated interest savings to be derived as a result of the insurance.

The issuance of certain types of bonds may require a letter of credit or credit facility from a commercial bank or other qualified financial institution to provide liquidity and/or credit support. Generally a letter of credit may be either a "direct pay letter of credit" or a "standby letter of credit." A direct pay letter of credit entitles the trustee to draw on the letter of credit for all debt service payments, and moneys that would otherwise be available to pay debt service are used to reimburse the bank. A standby letter of credit entitles the trustee only to draw on the letter of credit in the event moneys available to pay debt service are insufficient.

The types of bonds where a credit facility may be necessary include commercial paper, variable rate bonds with a tender option, and bonds that could not receive an investment grade credit rating in the absence of such a facility. The City shall take into consideration, in advance of the issuance of such bonds, the likely remedial strategies in the event of a material decline in the applicable provider's credit quality. If the City is unlikely to be able to secure replacement credit support or an alternate credit facility due to market or other conditions, the City shall make provisions in applicable bond structures to address such risks whenever practicable.

#### **H. METHOD OF BOND SALE**

Bonds can be sold through either a negotiated or competitive process. Under a negotiated process, one or more investment banks are chosen in advance to manage the sale of bonds at a negotiated price. Under a competitive sale, banks bid on a bond offering and the sale is awarded to the bank offering the lowest interest rate.

The City generally utilizes a negotiated sales process, because such approach provides the following benefits:

- Utilization of investment banking resources for little or no extra cost on an on-going basis;
- Pre-marketing which may be useful for a complex credit story;
- Flexible timing and ability to adjust structure to meet market demand.

Generally, the City will utilize a municipal advisor to assist with the method of sale, selection and negotiation of the investment banking firm or team, its fees and benchmark the overall pricing. The City generally engages a municipal advisor and/or investment banking firm (or a pool thereof for each) through a periodic RFP/RFQ process.

**I. REFUNDING BONDS**

The City shall monitor interest rates and looks for opportunities to refund debt for savings. Generally, savings targets are based on the net present value savings for the refunding of the bonds being refunded, inclusive of transaction costs. Generally, the City seeks to achieve not less than 3% net present value savings from refundings, however may consider a stricter standard of not less than 5% in circumstances where a proposed refunding may be considered on an advance basis. The savings target does not necessarily apply in cases where the City wishes to refund bonds to revise key bond covenants or refunding otherwise benefits the City absent such savings.

**J. CONDITIONS FOR ISSUANCE OF CONDUIT REVENUE BONDS**

The City will consider requests for Conduit Financing as described generally in Section III herein on a case-by-case basis, but shall at a minimum meet the following criteria:

- The Responsible Officer, in consultation with the City’s municipal advisor, will review the proposed terms of the financing to determine if the project is appropriate for City sponsorship and that the proposed financing structure will adequately insulate the City from financial risk.
- The City’s bond counsel will review the terms of the financing and confirm that there will be no liability to the City in the repayment of the proposed bonds on behalf of the applicant.
- The City determines there is a clearly articulated public purpose in providing the Conduit Financing.
- The proposed financing meets the City’s minimum credit standards for Conduit Financings as defined below.
- The applicant is determined to be capable of achieving this public purpose.

The minimum credit standards for Conduit Financing are as follows:

1. In the event of a public sale of bonds or securities, the Borrower shall be an entity with a stand-alone credit rating of not less than A by Standard & Poor’s or A2 by Moody’s Investors Service, or can secure credit enhancement for the full amount of the borrowing in the form of a letter of credit from a commercial bank with a credit rating of not less than A by Standard & Poor’s or A2 by Moody’s Investors Service.
2. In the event of a private placement of the bonds, the purchaser of the bonds shall be a single entity that is a “Qualified Institutional Buyer” under federal securities law, and such a purchaser will sign a “sophisticated investor letter” prepared by the City’s bond counsel which will represent that they are one of the

above, are able and qualified to purchase without an official statement, and that they can transfer the placement only in whole, and only to a purchaser willing and able to sign a similar sophisticated investor letter. This requirement would “travel” throughout the life of the placement.

3. The City may, at its sole discretion, may require additional protections including but not limited to asset appraisals, financial audits of the non-City participants or additional security.

An initial deposit amount and issuer fee will be required. The minimum deposit is set at \$15,000, but may be increased if additional costs are anticipated to adequately evaluate and implement the proposal. Generally, the annual issuer fee is fixed at a minimum of one-eighth of one percent (0.125%) of the initial par amount, payable each year in advance for as long as the bonds remain outstanding, or a higher amount as determined by the City in its sole discretion to be appropriate and in accordance with any applicable legal and federal tax law limitations.

## **SECTION V: DEBT MANAGEMENT PRACTICES**

### **A. INVESTMENT OF BOND PROCEEDS**

Bond proceeds and funds held in debt service and debt service reserve fund accounts with respect to outstanding bonds shall be invested in accordance with the terms and/or within parameters defined in applicable resolutions or financing agreements of a particular obligation.

### **B. CONTINUING DISCLOSURE COMPLIANCE**

The City's Responsible Officer shall oversee and, advised by the City's disclosure counsel and consultants the City may hire to assist, shall be responsible for the filing and accuracy of all primary and secondary disclosure regarding the City and its debt obligations. Reasonable actions shall be taken to obtain timely knowledge of any event that must be disclosed pursuant to the City's “disclosure undertakings” and shall cause notices of such events to be filed in a timely manner as required by such disclosure undertakings.

The City will comply with the requirements of all of its “disclosure undertakings,” including compliance with SEC rule 15c2-12, by filing or causing to be filed annually its disclosure statements and audited financials (as applicable) with the Electronic Municipal Market Access (“EMMA”) or as otherwise established in the City's financing agreements.

The City will comply with the event notice reporting requirements of its disclosure undertakings and timely file with EMMA all required event notices. The City will

engage disclosure counsel and/or consultants as needed to guide its primary and secondary market disclosure, and to prepare material event notices as necessary.

For each of the City's disclosure undertakings, the City shall establish and employ a dissemination agent. Disclosure shall be posted electronically on EMMA by the dissemination agent.

The City shall post the annual Comprehensive Audited Financial Report (the "CAFR") electronically on its website as soon as practicable.

Additionally, the City's Responsible Officer shall maintain a current list of all obligations for which the City has a continuing disclosure reporting obligation, and maintain a summary for each such obligation of the following:

- Material event notification requirements and timing;
- Annual Report content requirement and timing.

City staff that are designated as responsible for the preparation and dissemination of the City's required continuing disclosure obligations shall receive appropriate training on an ongoing basis regarding the requirements and practices of applicable regulatory bodies concerning disclosure relating to the City.

## **C. POST-ISSUANCE TAX COMPLIANCE PROCEDURES**

The purpose of this section is to establish policies and procedures in connection with tax-exempt bonds and other tax-advantaged bonds issued by or on behalf of the City so as to ensure that the City complies with all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt or other advantaged status of the bonds.

### **1. Post-Issuance Compliance Requirements**

#### **a. External Advisors / Documentation**

The Responsible Officer shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the bonds will continue to qualify for the appropriate tax status. Those requirements and procedures shall be documented in the City's resolution(s), bond documents such as indentures and trust agreements, tax certificate(s) and/or other documents finalized at or before issuance of the bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the bonds.

The Responsible Officer also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of bond-financed assets and future contracts with respect to the use of output or throughput of bond-financed assets.

The City shall engage an experienced Arbitrage Rebate Compliance Service Provider (each a "Rebate Service Provider") to assist in compliance of all IRS arbitrage rebate requirements.

b. Role of the City as Bond Issuer

Unless otherwise provided, unexpended bond proceeds shall be held by the trustee or fiscal agent, and the investment of bond proceeds shall be managed by such trustee or fiscal agent at the direction of the Responsible Officer or his/her designee. The trustee or fiscal agent shall maintain records and shall prepare regular, periodic statements to the City regarding the investments and transactions involving bond proceeds.

c. Arbitrage Rebate and Yield

Proceeds from bonds issued by or on behalf of the City are generally held and invested by the trustee or fiscal agent. Notwithstanding the foregoing, the City, as the entity responsible for yield restriction and rebate compliance as to the bonds, shall take all actions necessary to coordinate with the trustee and, when applicable, engage the services of a Rebate Service Provider to perform the calculation of arbitrage rebate liability, prepare all related reports, and ensure arbitrage compliance with respect to the investment of bond proceeds for each applicable bond issue. The City shall retain copies of all arbitrage reports, investment and expenditure records, and trustee statements as described below under "Record Keeping Requirements."

d. Allocation of Bond Proceeds

Within the proper timelines, which are currently no later than 18 months after expenditure or the project's placed in service date, but in no event after 5 years from the date of issuance of the applicable issue of new money bonds, the City will allocate bond proceeds to expenditures for rebate and private use purposes.

e. Use of Bond Proceeds

The Responsible Officer shall:

- Monitor the use of bond proceeds, the use of bond-financed assets (e.g., facilities, furnishings or equipment) and the use of output or throughput of bond-financed assets throughout the term of the bonds (and in some cases beyond the term of the bonds) to ensure compliance with covenants and restrictions set forth in applicable City resolutions, bond documents and tax certificates;
- Maintain records identifying the assets or portion of assets that are financed or refinanced with proceeds of each issue of bonds;
- Consult with bond counsel and other professional expert advisers in the review of any contracts or arrangements involving use or sale of bond-financed facilities to ensure compliance with all covenants and restrictions set forth in applicable City resolutions and tax certificates;
- Maintain records for any contracts or arrangements involving the use or sale of bond-financed facilities as might be necessary or appropriate to document compliance with all covenants and restrictions set forth in applicable City resolutions and tax certificates; and
- Meet periodically with personnel responsible for bond-financed assets to identify and discuss any existing or planned use or sale of bond-financed, assets or output or throughput of bond-financed assets, to ensure that those uses are consistent with all covenants and restrictions set forth in applicable City resolutions, bond documents and tax certificates.

All relevant records and contracts shall be maintained as described below.

2. **Record Keeping Requirements**

Unless otherwise specified in applicable City resolutions, bond documents or tax certificates, the City shall maintain the following documents for the term of each issue of bonds (including refunding bonds, if any) plus at least three years:

- a copy of the bond closing transcript(s) and other relevant documentation delivered to the City at or in connection with closing of the issue of bonds;
- a copy of all material documents relating to capital expenditures financed or refinanced by bond proceeds, including (without limitation) construction

contracts, purchase orders, invoices, trustee requisitions and payment records, as well as documents relating to costs reimbursed with bond proceeds and records identifying the assets or portion of assets that are financed or refinanced with bond proceeds;

- a copy of all contracts and arrangements involving private use of bond-financed assets or for the private use of output or throughput of bond-financed assets; and
- copies of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements.

## **SECTION VI: WAIVER AND PERIODIC REVIEW**

While adherence to the Debt Policy is desired, the City recognizes that changes in the capital markets and other circumstances of the City may produce unforeseen situations that are not covered by the Debt Policy. In those circumstances, exceptions or waivers to the Debt Policy may be required in order to achieve the City's Debt Financing Objectives.

The Responsible Officer shall review this Debt Policy on a periodic basis, and recommend any changes to the City Council for its consideration and approval.

<u>Transfers from</u>	<u>Transfers to Fund</u>	<u>Description</u>	<u>Amount</u>
101 - General Fd	501 - General Capital Projects Fd	Art Commission	25,000
101 - General Fd	501 - General Capital Projects Fd	Long Term Zoning Update	30,000
101 - General Fd	501 - General Capital Projects Fd	Long Term Zoning Update for position	142,935
101 - General Fd	501 - General Capital Projects Fd	Sand Replacement	600,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Fire truck Replacement	500,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Parks Maintenance/Upgrades	100,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Council - Deferred Maintce Reserves	160,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Civic Center Building MaiMaintenance	35,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Fire Training Center	60,000
101 - General Fd	101 - General Fd	10% of Account Rep	6,132
101 - General Fd	101 - General Fd	Field OPS per depato offset Sergeant position coverage	100,000
101 - General Fd	272 - State and Local Grant Fd		302,584
101 - General Fd	101 - General Fd	Business servient of Infosend cost	13,302
213 - Gas Tax Fd	101 - General Fd	Flood Control/Storm Draintorm Drains	25,000
213 - Gas Tax Fd	101 - General Fd	Traffic Control Services	510,000
213 - Gas Tax Fd	221 - Oside LightingDistrict 2-91 Fd		390,000
213 - Gas Tax Fd	711 - Water Operating Fd	Clean Water	20,500
217 - Supptl Law Enforcmt Fd	272 - State and Local Grant Fd	Supptl Law Enforcement	103,000
221 - Oside LightingDistrict 2-91 Fd	101 - General Fd	Street Light Maintenance	410,000
241 - Sunset Hills MD Fd	101 - General Fd	Sunset Hills	1,102
242 - Mission Meadows MD Fd	101 - General Fd	Mission Meadows	334
242 - Mission Meadows MD Fd	101 - General Fd	Mission Meadows	2,812
243 - Sunburst Homes MD Fd	101 - General Fd	Sunburst Homes	101
244 - Douglas Park MD Fd	101 - General Fd	Douglas Park	7,470
244 - Douglas Park MD Fd	101 - General Fd	Douglas Park	1,704
246 - Rancho Hermosa MD Fd	101 - General Fd	Rancho Hermosa	2,550
247 - Santa Fe Mesa MD Fd	101 - General Fd	Santa Fe Mesa	45,321
248 - Del Oro Hills MD Fd	101 - General Fd	Del Oro Hills	38,154
249 - Mar Lado MD Fd	101 - General Fd	Mar Lado	9,086
250 - Guajome Ridge MD Fd	101 - General Fd	Guajome Ridge	2,628
251 - Peacock Hills MD Fd	101 - General Fd	Peacock Hills	628
252 - Vista Del Rio MD Fd	101 - General Fd	Vista Del Rio	240
284 - CDC Adm/Program Development Fd	286 - CDC Housing Mortgage Rev Bd Fd	CDC Housing Mortgage	60,000
501 - General Capital Projects Fd	101 - General Fd	Property Management Services	50,000
508 - Traffic Signal DIF Fd	562 - T-Fare/Traffic Signal DIF Fd	Traffic Signal	129,327
511 - SLRR-DD-1/Zone-1A Fd	516 - Drainage DIF Fd	SLRR-DD-1/Zone-1A	294,000
512 - SLRR-DD-1/Zone-1B Fd	516 - Drainage DIF Fd	SLRR-DD-1/Zone-1B	805,000
520 - LACrk Mjr Wtr Course Dist 2 Fd	516 - Drainage DIF Fd	LACrk Mjr Wtr Course Dist 2	350,000
530 - BVCrk Mjr Wtr Course Dist 3 Fd	516 - Drainage DIF Fd	BVCrk Mjr Wtr Course Dist 3	62,000
531 - Buena Vista Creek DD-3 Fd	516 - Drainage DIF Fd	Buena Vista Creek DD-3	355,705
711 - Water Operating Fd	101 - General Fd	Flood Control/Storm Draintorm Drains	765,377
731 - Solid Waste Disposal Fd	101 - General Fd	9% excess revenues from WM (50% of excess revenues to GF)	151,424
731 - Solid Waste Disposal Fd	101 - General Fd	WM Collector Payment	1,700,000
731 - Solid Waste Disposal Fd	101 - General Fd	Street Sweeping Program Costs (100%)	2,127,430
731 - Solid Waste Disposal Fd	101 - General Fd	Code Enforcement Program ort	400,000
731 - Solid Waste Disposal Fd	101 - General Fd	Solid Waste City Services Program Costs (100%)	1,614,812
731 - Solid Waste Disposal Fd	101 - General Fd	St and Median Maintenance to Solid Waste	150,000
741 - Airport Fd	742 - Airport Debt Service Fd	State Loan	57,548
751 - Harbor Fd	101 - General Fd	Harbor Police (100%)	2,288,048
751 - Harbor Fd	101 - General Fd	Harbor Maintenance (100%)	2,769,661
751 - Harbor Fd	101 - General Fd	Harbor Administration (100%)	955,993
751 - Harbor Fd	101 - General Fd	Prop Mgmt Svcs (set amounset amount)	38,110
751 - Harbor Fd	101 - General Fd	Harbor Lifeguard (11.93% of expense, no capital)	172,184

AB	Assembly Bill	GPCD	Gallons Per Capita per Day
AD	Administrative Directive	HOME	HOME Investment Partnerships Act
ADA	American Disability Act	HOT	Homeless Outreach Team
ACT	Alternative Court Treatment	HUD	Housing Urban Development
AFG	Assistance to Firefighters Grant	ICE	Immigration & Code Enforcement
ATG	Active Transportation Grant	IRS	Internal Revenue System
BCEGS	Building Code Effectiveness Grading Schedule	JAG	Justice Assistance Grant
CAD	Computer Aided Design	JPA	Joint Powers Authority
CAFR	Comprehensive Annual Financial Report	LAIF	Local Agency Investment Fund
CalPERS	California Public Employee Retirement System	LEA	Local Enforcement Agency
CalGRIP	California Gang Reduction, Intervention and Prevention	LED	Light Emitting Diode
CANs	Collaborative Action Networks	LEED	Leadership in Energy and Environmental Design
CAP	Climate Action Plan	LF	Linear Feet
CASp	Certified Accessibility Specialists	LFG	Landfill Gas
CCA	Community Choice Aggregate	LGBT	Lesbian, Gay, Bisexual, and Transgender
CCTV	Closed Caption Television	LLEBG	Local Law Enforcement Block Grant
CDBG	Community Development Block Grant	LRP	Local Resources Program
CDC	Community Development Commission	M&O	Maintenance & Operations
CEQA	California Environmental Quality Act	MBGPF	Mission Basin Groundwater Purification Facility
CERT	Community Emergency Response Team	MD	Maintenance District
CFD	Community Facilities District	MECO	Management Employees of the City of Oceanside
CHAMPS	Combating Hunger through Afterschool Summer Meals Programs	MGD	Million Gallons per Day
CHDO	Community Housing Development Organization	MHCP	Multiple Habitat Conservation Program
CIOC	Citizen Investment Oversight Committee	MLK	Martin Luther King
CIP	Capital Improvement Program	MOU	Memorandum of Understanding
CIPP	Cured in Place Pipe	MRB	Mortgage Review Bond
COC	City Operations Center	MWD	Metropolitan Water District
COP	Certificate of Participation	NAFA	National Association of Fleet Administrators
COPS	Community Oriented Policing Services	NCTD	North County Transit District
COV	Crimes of Violence	NPDES	National Pollutant Discharge Elimination System
CPI	Consumer Price Index	NPT	Neighborhood Policing Team
CPR	Cardiopulmonary Resuscitation	OCEA	Oceanside City Employees' Association
CSMFO	California Society of Municipal Finance Officers	OFA	Oceanside Firefighters' Association
CSUSM	California State University San Marcos	OFD	Oceanside Fire Department
DD	Drainage District	OFMA	Oceanside Fire Management Association
DIF	Department Impact Fee	OPARC	Oceanside Parks & Recreation Community Foundation
DOT	Department of Transportation	OPD	Oceanside Police Department
DS	Debt Service	OPEB	Other Post-Employment Benefits
DUI	Driving Under the Influence	OPFA	Oceanside Public Financing Authority
ECR	El Camino Real	OPOA	Oceanside Police Officers' Association
EEO	Equal Employment Opportunity	OPOA-NS	Oceanside Police Officers' Association – Non Sworn
EIR	Environmental Impact Report	OSHA	Occupational Safety and Health Administration
EMS	Emergency Medical Service	OTMD	Oceanside Tourism Marketing District
EOC	Emergency Operations Center	OTS	Office of Traffic Safety
ERAF	Educational Revenue Augmentation Fund	OUSD	Oceanside Unified School District
FAA	Federal Aviation Administration	PASS	Portable Assisted Study Sequence
F/A	Fixed Asset	PERS	Public Employee Retirement System
FBI	Federal Bureau of Investigation	P&I	Principal and Interest
FF&P	Fines, Forfeitures & Penalties	PM	Property Management
FMLA	Family and Medical Leave Act	PS&E	Plans, Specifications and Estimates
FPPC	Fair Political Practices Commission	PUD	Planned Unit Development
FSD	Financial Services Department	READS	Regional eBook & Audiobook Download System
FY	Fiscal Year	RDO	Rancho Del Oro
GAAP	Generally Accepted Accounting Principles	RFP	Request for Proposal
GASB	Governmental Accounting Standards Board	RFQ	Request for Qualifications
GF	General Fund	R&L	Rents and Leases
GFOA	Government Finance Officers Association	ROW	Right of Way
GHG	Greenhouse Gas	RWQCB	Regional Water Quality Control Board
GIS	Geographic Information System	SA	Successor Agency

SANDAG	San Diego Association of Governments
SBOE	State Board of Equalization
SCADA	Supervisory Control & Data Acquisition
SCPP	Special College Preparatory Program
SD OHS	San Diego Office of Homeland Security
SDCWA	San Diego County Water Authority
SDG&E	San Diego Gas & Electric
SHSP	State Homeland Security Program
SLRR	San Luis Rey River
SLRWRF	San Luis Rey Water Reclamation Facility
SONGS	San Onofre Nuclear Generating Station
SRTS	Safe Routes to School
STEAM	Science, Technology, Engineering, Arts & Math
SW	Solid Waste
SUN	Supporting Urban Neighborhoods
TDA	Transportation Development Act
TTD	Temporary Total Disability
TOT	Transient Occupancy Tax
UASI	Urban Area Security Initiative
USACE	United States Army Corps of Engineers
VA	Veterans' Administration
VASH	Veteran's Affairs Supportive Housing
VLF	Vehicle License Fee
VO	Visit Oceanside
WCE	Western Council of Engineers
WC	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 Improvement Program (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.

**Facebook** – An online social media website launched in 2004.

**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).

**Instagram** – A popular photo and short video sharing service for mobile devices founded in 2010.

**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.

**Peachjar** – A service that allows schools and non-profit organizations to save on photocopying costs by uploading flyers electronically.

**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.

**Twitter** – A social networking website founded in 2006, which allows users to publish short messages that are visible to other users.

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

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