

City of
OCEANSIDE
CALIFORNIA



OPERATING BUDGET
FISCAL YEAR 2022-23

City of
OCEANSIDE CA

**Operating Budget
Fiscal Year 2022-23**

Mayor

Esther Sanchez

Deputy Mayor

Ryan Keim

Council Members

Kori Jensen
Christopher Rodriguez
Peter Weiss

City Manager

Jonathan Borrego

Assistant City Manager

Michael Gossman

Financial Services Director

Jill Moya



This page intentionally left blank

TABLE OF CONTENTS

Introduction

| | |
|-------------------------------------|----|
| City Manager's Budget Message | 3 |
| City Officials | 11 |
| GFOA Award..... | 12 |
| CSMFO Award | 13 |
| Organizational Chart | 14 |
| Mission Statement..... | 15 |
| Community Profile..... | 16 |
| City History..... | 18 |
| Budget Process | 21 |
| Financial Cycle | 24 |
| Budget Calendar | 25 |
| General Fund Revenue Sources | 26 |

General Government

| | |
|-------------------------|----|
| City Council | 31 |
| City Clerk..... | 35 |
| City Treasurer | 38 |
| City Manager..... | 42 |
| City Attorney..... | 47 |
| Financial Services..... | 50 |
| Human Resources | 54 |
| Non-Departmental..... | 60 |

| | |
|------------------------|-----------|
| Measure X | 65 |
|------------------------|-----------|

Public Safety

| | |
|-------------|----|
| Police..... | 75 |
| Fire | 84 |

| | |
|---------------------------|-----------|
| Public Works | 93 |
|---------------------------|-----------|

Community Development

| | |
|----------------------------|-----|
| Development Services | 105 |
|----------------------------|-----|

Community/Cultural Services

| | |
|---|-----|
| Housing and Neighborhood Services | 119 |
| Parks and Rec..... | 128 |
| Library | 133 |

Enterprise Funds

| | |
|---------------------------------|-----|
| Water..... | 141 |
| Sewer..... | 151 |
| Solid Waste and Recycling | 157 |
| Airport..... | 162 |
| Harbor | 165 |

Financial Schedules

| | |
|--|-----|
| Description of Funds | 171 |
| Functional Units | 173 |
| Fund Balance Projections | 174 |
| Revenue Summary by Fund | 176 |
| Revenue Sources by Fund – All Funds | 177 |
| General Fund Revenues | 180 |
| Revenue by Type – General Fund..... | 181 |
| Expenditure Summary by Category | 186 |
| Expenditure Sources by Fund..... | 187 |
| General Fund Expenditure Summary | 190 |
| Expenditure by Department – General Fund | 191 |
| Schedule of Estimated Transfers | 192 |
| General Fund Five-Year Forecast | 193 |
| Capital Improvement Program | 201 |

Appendix

| | |
|--|-----|
| Authorized Positions | 213 |
| Hourly Extra-Help Positions | 223 |
| Grant Positions..... | 225 |
| Tax Appropriations Limit | 226 |
| Sample Property Tax | 227 |
| General Fund Balance Detail..... | 228 |
| Comparative Data to Surrounding Cities | 229 |
| Long-Term Debt Management..... | 231 |
| Financial Policies | 233 |
| Debt Policy | 239 |
| Resolution | 256 |
| Acronyms | 276 |
| Glossary of Terms..... | 279 |

INTRODUCTION

THIS PAGE INTENTIONALLY BLANK



CITY OF OCEANSIDE

OFFICE OF THE CITY MANAGER

June 2, 2022

CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor and Councilmembers,

It is my pleasure to submit the FY 2022-23 Proposed Budget. Managed by the Financial Services Department, the budget represents the culmination of nine months of collaborative work between the City Manager's Office and all City Departments. It represents staff's best efforts, while relying on industry experts and economic forecasts, to anticipate the City's economic future and budget accordingly.

City Council Strategic Goals

The Proposed Budget is based on the City Council's previously identified strategic goals, which include the following:

1. **Goal 1:** Maintain fiscally sustainable policies that support core services.
2. **Goal 2:** Encourage sensitive infill to maximize existing infrastructure.
3. **Goal 3:** Build partnerships with public/private entities for job creation and economic growth.
4. **Goal 4:** Improve quality of life, safeguard environmental resources, and provide cultural and recreational opportunities.
5. **Goal 5:** Encourage citizen and neighborhood involvement to develop a shared sense of community.

Budget Process

The budget process begins in the fall of each year when Capital Improvement Program (CIP) staff perform initial reviews of current projects and future needs. Internal Service Departments review their service charges and cost drivers and projected Internal Service Fund budgets are developed. Finance staff then gathers data from a variety of sources to begin updating the Five-Year Forecast of revenues and expenses. In early January, the Five-Year Forecast is finalized and departments are provided budget targets to begin preparing their budgets. Once the Five-Year Forecast is approved by City Council in February, departments submit line item budgets and these budgets are reviewed by Finance and the City Manager's Office. Proposed CIP projects and budgets are reviewed by Directors and Managers and prioritized for funding recommendations. By early March, budget submissions are being finalized and preparation of the transmittal reports and the

CIP Budget Book begins. This process is normally completed by the end of March and reports are published for the Budget Workshop, which is typically held in mid-April.

Following the budget workshop, the proposed budget is updated to incorporate Council recommendations received and the proposed budgets are shared with the City's boards and commissions for input. This includes the Measure X Citizens Oversight Committee, Planning Commission, Harbor & Beaches Advisory Committee, Library Board of Trustees, and the Parks & Recreation Commission. Lastly, the line item budget is given a final review and proposed budget books are prepared for the City Council budget hearing in early June.

General Fund Proposed Budget FY 2022-23

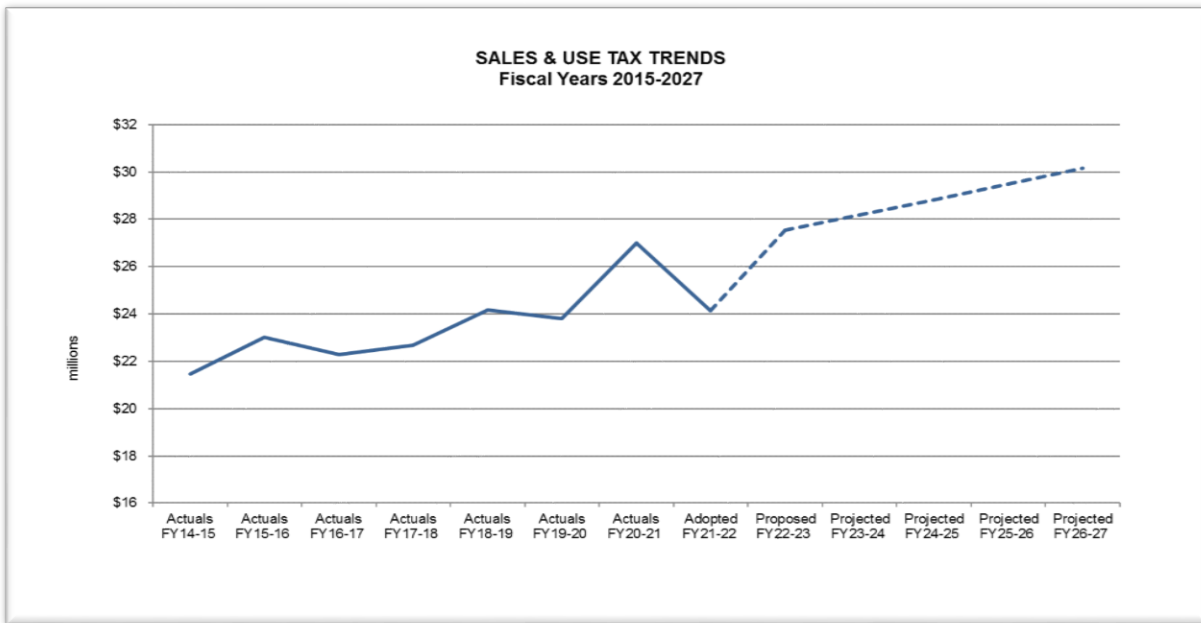
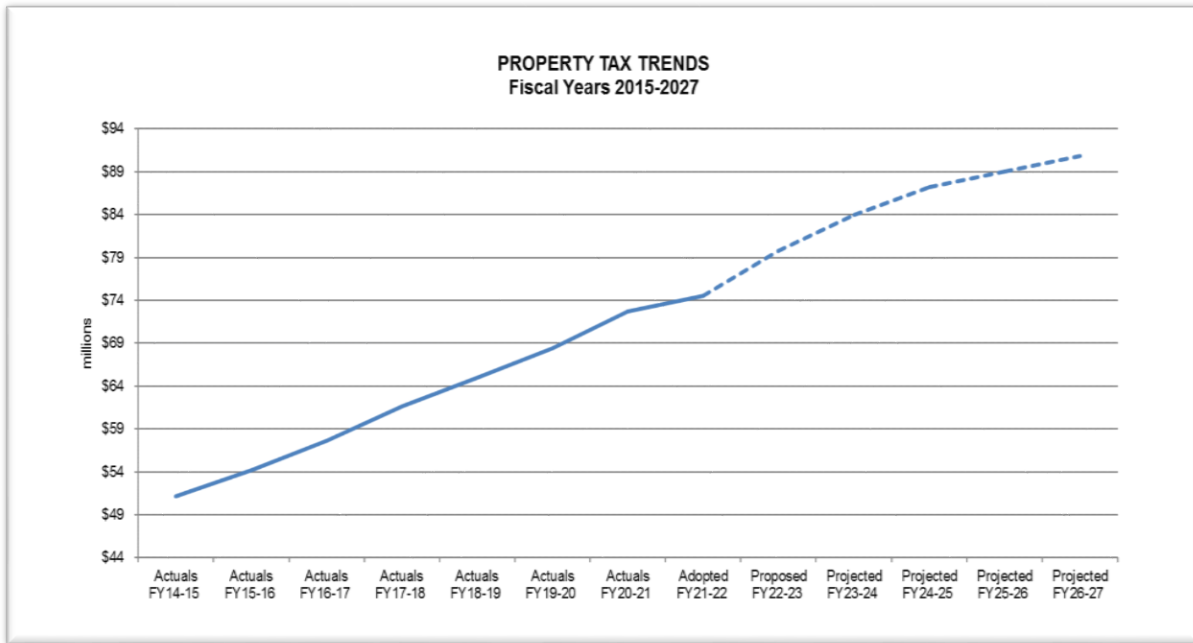
The following chart presents the anticipated budget as shown in the February Forecast, the updated projections shared with City Council at the April 13, 2022 budget workshop, and the proposed budget, including recommendations to be presented at the budget hearing.

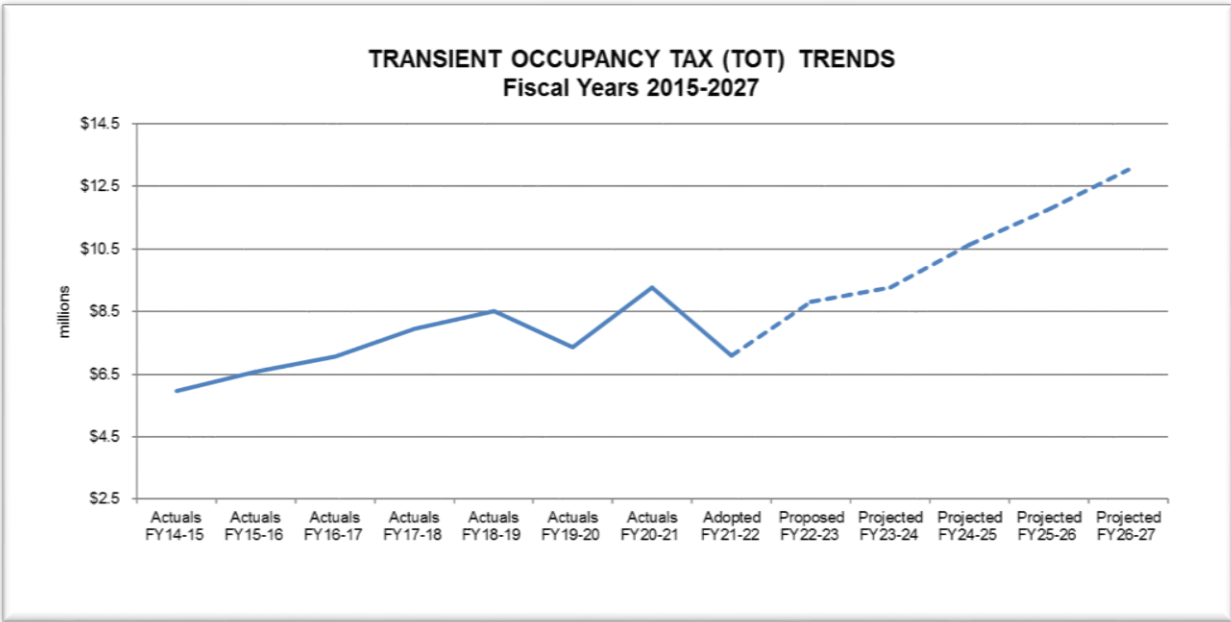
| | <u>February Forecast</u> | <u>April Budget Workshop</u> | <u>Proposed Budget</u> |
|--------------|------------------------------|----------------------------------|----------------------------|
| Revenues | \$187.45M | \$189.19M | \$188.91M |
| Expenditures | <u>\$184.03M</u> | <u>\$187.15M</u> | <u>\$186.85M</u> |
| Surplus | \$3.42M | \$2.04M | \$2.06M |

The forecasted surplus for FY 2022-23 was estimated at \$3.42M. At the Workshop, staff recommended \$1.37M in ongoing costs, \$167,424 in one-time items, and a \$1.09M transfer to Capital Improvement Projects. The net impact of inclusion of all of the recommendations from the April 13 Workshop, including an adjustment in Harbor expenditures and transfers results in a \$2.06M estimated surplus for the proposed FY 2022-23 budget.

General Fund Revenues and Expenditures

The City's General Fund supports the majority of City services, and comprises approximately 37 percent of the total operating appropriations on an all-funds basis. The revenue projections were conservatively estimated based on the best available information. Revenues for FY 2022-23 are projected at \$188.91M. Revenue growth is primarily due to strong property tax revenue growth, sales tax revenue and transient occupancy tax. In March 2022, the City's sales tax consultants reviewed the current sales tax trends and provided an updated forecast. Due to factors including substantially higher sales tax revenue than previously projected from the restaurants within the new beach resort hotels, the sales tax projections reflected a \$420,000 increase for FY 2022-23 which was added to the budgeted sales tax revenues presented at the April 13 Workshop. In comparison to our FY 2021-22 budget, property tax increased \$5.28M, sales tax increased \$3.41M and transient occupancy tax increased \$3.9M.





The proposed General Fund expenditures total \$186.85M. The proposed budget uses the current year budget as the base for Maintenance & Operations (M&O) with a cost of living increase of 5 percent. In the past ten years, cost of living adjustments included in the proposed budget have been between 0 and 2 percent. This 5 percent cost of living adjustment represents a significant increase from the adjustments used in the past as a means to account for current inflation trends.

As shared in the Five-Year Forecast, the projected personnel expense includes a continued soft hiring freeze which requires City Manager approval for vacancies to be filled. The salary savings attributable to vacant positions is budgeted at 3.5% of total salary expenses, or \$4.26M, in FY 2022-23. This assumed salary savings results from the lag time between a position becoming vacant and filled which is typically two to three months or more. In the last five fiscal years, salary savings has averaged \$5.2M annually so staff believes the forecasted number is reasonable and conservative. Also included are actual, known bargaining agreement cost increases, and placeholders for future bargaining unit agreements.

Economic Outlook

The latest economic forecasts developed by industry experts reflect considerable uncertainty due to the current economic environment. Factors contributing to this uncertainty include the continued unknown future course of the pandemic and the unknown impact of the Russia and Ukraine war. UCLA Anderson Forecast senior economist Leo Feller noted in the latest economic forecast for the nation that the “U.S. is still in a period of economic turmoil. The inflation we are experiencing, coupled with the

current geopolitical conflict, poses substantial risks to the recovery.” Wells Fargo Economics’ May 2022 Economic Outlook update predicted a 30% chance of recession during the next year as well as rising inflation expectations.

Supply chain disruptions as a result of the pandemic and Russia’s invasion of Ukraine, have led to pent-up consumer demand resulting in the highest pace inflation in the United States in 40 years, currently at 9%. According to Beacon’s Economics’ Spring 2022 economic update, federal monetary and fiscal stimulus was vastly more than needed to aid the U.S economy to recover from the pandemic-driven recession, resulting in unsustainable overstimulation which is predicted to result in a future market correction. Wells Fargo Economics is expecting federal interest rate hikes at all 6 remaining meetings this year and 3 times next year. Interest rates are expected to increase to 3.25 in an attempt to curve inflation.

Despite speculation of a possible future recession, the US has shown signs of recovery from the pandemic with the US unemployment rate nearly at its pre-pandemic level of 3.5%. Wage growth has also increased along with prices for products and services. California’s labor market continues to recover based on U.S. Department of Labor payroll numbers for 2021; however, California is experiencing “affordability migration” as residents move out of the state to more affordable areas of the country according to Wells Fargo Economics. In Beacon Economics’ Spring 2022 San Diego regional outlook, it was noted that the San Diego Economy continues to improve with decreased unemployment, however the region has not fully recovered evidenced by the fact that California payrolls are down 2.8% compared to their pre-recession peak.

Despite the economic uncertainty, San Diego County’s Housing Market is thriving. Per CoreLogic San Diego cited by Beacon Economics, sales in San Diego County increased 23.5% year-over-year in 2021. This increase was driven by the decline in interest rates and consumers looking for larger houses. For the last several years the housing supply can’t keep up with the demand driving up prices. Now with long-term interest rates expected to increase, Beacon Economics expects the over-heated real estate sector to cool down. Overall, Beacon Economics stated that all signs point to continued improvement for the San Diego County economy.

The current economic environment was considered when developing the FY 2022-23 budget. Staff used revenue forecasts provided by industry experts, such as HdL Companies, to forecast property and sales tax revenues. TOT revenues were forecasted based on historical data and timing of hotel development completion. To address inflation, staff added a 5% cost of living increase to all M&O expenses. Known price increases to contracts above the 5% increase were included in the budget, along with an additional \$350,000 for Fleet for expected increases to fuel costs. Known bargaining agreement costs and reasonable placeholders for increases to future bargaining unit agreements were also included in the FY 2022-23 budget to help the City respond to the competitive labor market and wage growth seen nationwide. With talk of a possible recession on the

horizon, staff will continuously monitor the status of the City's revenues and expenses. If needed, adjustments will be made to cut back on expenses to manage our costs.

Pension Costs

The General Fund expenditure budget includes a total CalPERS cost of \$27.78M in FY 2022-23. CalPERS costs for the General fund alone are expected to increase by \$10.86M over the next five years. To help mitigate the impact to the General Fund for the CalPERS rate increases, the City will pre-pay the FY 2022-23 CalPERS Unfunded Liability contribution of \$20.55M which will create \$707,115 in savings that will be applied to the Unfunded Liability as an additional payment. Additional CalPERS Unfunded Liability payments will be made with half of the year-end surplus and a third of the quarterly investment interest earnings, consistent with Council Policies 200-11 and 200-13.

The City's assets held by CalPERS for covering the future liability of our employees are dependent on the rate of return on the investments. As of May 27, 2022, the portfolio value has declined to \$457B compared to this time last year when the portfolio value was \$458B. The current value is \$1B below the previous year record high portfolio value. Market conditions remain uncertain and any CalPERS rate adjustments as a result of investment gains or losses will not take effect until FY 2024-25.

Through Council foresight, the City created a CalPERS Set-Aside Account currently containing \$5.0M which was established to help pay down the Unfunded CalPERS Liability (UAL) and/or make annual CalPERS payments during any lean years. In addition, the IRS Section 115 Trust which was created for the sole purpose of covering CalPERS costs if needed, has a balance of \$17.3M as of March 30, 2022. In FY 2022-23, use of this Set-Aside will not be necessary. Therefore, looking forward to anticipated costs beyond next fiscal year requires that the FY 2022-23 budget remain conservative so that the City can meet its first priority of maintaining services to the community while meeting its CalPERS obligations.

Addressing the City's CalPERS costs continues to be an important priority. Staff, with Council's direction, has implemented a multipronged approach to coping with this fiscal challenge. Specific ongoing actions to control pension costs include:

- ✓ Continuing to pay down the City's CalPERS UAL by:
 - Using any end-of-year available one-time funds to make an additional payment to the UAL
 - Via City Council Policy 200-11, use one-third of total investment earnings to make an additional payment to the UAL
 - Via City Council Policy 200-13, one-half of any year-end balance in the GF is to be used for debt reduction (i.e., payment to the UAL)
 - Make the annual CalPERS UAL prepayment in a lump sum to achieve a discount

American Rescue Plan Act

On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) into law which included \$32.3M of Coronavirus State and Local Fiscal Recovery Funds for the City to be used for a variety of COVID-19 related costs. The \$32,346,514 allocated to the City of Oceanside from ARPA, is to be disbursed in two payments of \$16,173,257 each in May of 2021 and May of 2022. The first payment was received on May 17, 2021 and the spending plan approved by City Council on August 4, 2021. At the August meeting, City Council directed Staff to do further outreach to include community surveys before returning with the second round of ARPA spending plan.

Five community meetings were held in each of the four Council Districts and one virtual meeting was held via Zoom to provide information related to the ARPA funding and solicit community input. Surveys were also made available in English and Spanish from early February through April 2022 via the online Survey Monkey tool and hard copies were distributed at the City's Community Resource Centers. Additionally, conversations with the community to better understand local priorities and needs of the community were held during several community events.

Based on prior Council direction, community input, and the guidance issued by the Department of Treasury for how these funds can be used, staff presented the spending plan for the second round of payment to Council on June 22, 2022.

Measure X

The FY 2022-23 Spending Plan and seven-year preliminary draft expenditure plan was presented at the March 10, 2022 Measure X Citizens Oversight Committee (COC) meeting. The Spending Plan for FY 2022-23 continues the programs and infrastructure projects initiated in Years 1 through 3. The \$20.9M Spending Plan for Year 4 of includes \$6.4M for improved Public Safety Services including addressing homelessness, an Enhanced Emergency Service deployment model, and a Community Services Officer program; \$5.9M for Public Safety infrastructure projects; \$6.3M for Street & Road repairs/maintenance; and \$2.3M for Pier Rehab Concrete Design and Buccaneer Beach Park facilities study.

Measure X revenue in FY 2022-23 is forecasted at \$17.44M. Additionally, \$10.13M in unspent funds from FY 2021-22 are being rolled over for reallocation in FY 2022-23. This includes \$6.8M in higher than projected revenues and \$3.3M in lower than expected expenditures. As a result of these changes the total amount available in Year 4 is \$27.57M. Because the FY 2022-23 spending plan includes expenditures of \$20.91M, approximately \$6.65M will be carried over to FY 2023-24.

Capital Improvements Program (CIP)

The CIP budget for all funds (including water utilities) totals \$202M. Funding for the CIP budget is approved by the Council for the first year of the five-year program; the other four years are shown in the budget as a planning tool. Unused appropriations are re-

budgeted in subsequent years when projects are not complete; the proposed FY 2022-23 CIP budget includes \$86.3M in “new money” including \$14.5M in Measure X funded projects.

Recommended Budget

The proposed FY 2022-23 General Fund Budget is fiscally conservative, maintains service levels and continues the focus on the Council’s collective priorities including maintaining the Quality of Life for residents, Public Safety, Economic Development and addressing Homelessness.

In closing, I would like to thank the City Council for its leadership and support. The proposed budget will allow the City to continue to further its mission to enhance the quality of life through outstanding service to a diverse community. The City team is committed to continuing its forward momentum through wise stewardship of the City’s resources.



Jonathan Borrego
City Manager

ELECTED OFFICIALS

| | |
|---------------------------|-----------------------|
| Mayor | Esther Sanchez |
| Deputy Mayor District 3 | Ryan Keim |
| Council Member District 1 | Kori Jensen |
| Council Member District 2 | Christopher Rodriguez |
| Council Member District 4 | Peter Weiss |
| City Clerk | Zeb Navarro |
| City Treasurer | Victor Roy |

EXECUTIVE MANAGEMENT

| | |
|---|------------------|
| City Manager | Jonathan Borrego |
| City Attorney | John P. Mullen |
| Assistant City Manager | Michael Gossman |
| Interim Deputy City Manager/HR Director | Robert O'Brien |
| Interim Development Services Director | Darlene Nicandro |
| Financial Services Director | Jill Moya |
| Police Chief | Fred Armijo |
| Fire Chief | David Parsons |
| Public Works Director | Hamid Bahadori |
| Water Utilities Director | Lindsay Leahy |
| Library Services Director | CJ DiMento |
| Neighborhood Services Director | Leilani Hines |
| Parks and Recreation Director | Vacant |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oceanside
California**

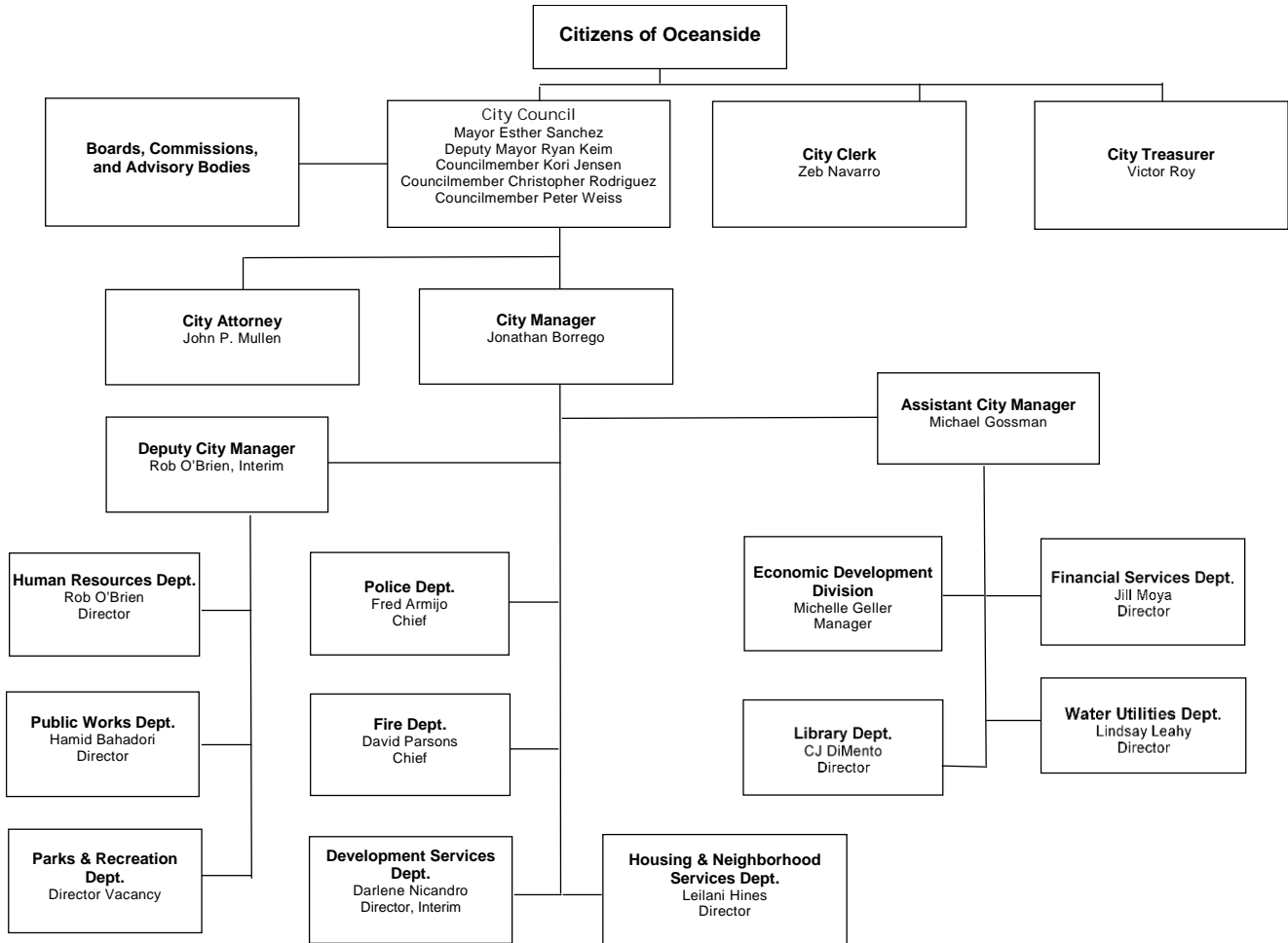
For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill
Executive Director



ORGANIZATIONAL CHART



MISSION STATEMENT

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

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.

CORE VALUES

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



City Seal Approved by
Council on June 10, 1940



Type of Government
Council-Manager

Incorporated: July 3, 1888



Population: 173,048

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

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.

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



Population 173,048
 Median Age 37.82 years

32.19% of the Population 25 years old and over have a Bachelor's Degree or higher



Number of Households
63,498

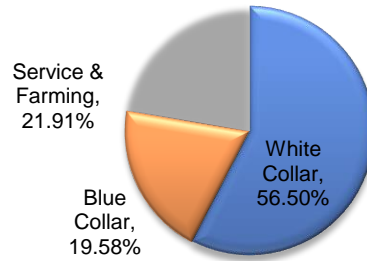
Housing Units

Owner Occupied 37,439
 Renter Occupied 26,059

Median Owner-Occupied
 Housing Value
\$631,968

Household Income
 Median \$84,842
 Average \$112,195

Occupation Classification



Travel Time to Work

| | |
|---------------|-----|
| <15 minutes | 18% |
| 15-29 minutes | 37% |
| 30-44 minutes | 23% |
| 45-59 minutes | 10% |
| >60 minutes | 12% |

Method of Transportation to Work

| | |
|----------------------|-----|
| Drove Alone | 78% |
| Carpooled | 8% |
| Public Transport | 3% |
| Walked/Bicycle/other | 4% |
| Worked at Home | 6% |

Top 25 Sales Tax Producers

| | |
|---------------------|----------------------|
| Albertsons | Lowes |
| Best Buy | McDonald's |
| Chevron | Melrose Shell |
| Chick Fil A | Mohsen Oil |
| Circle K | Mossy Nissan |
| CVS Pharmacy | New Flyer of America |
| Discount Tire | Ross |
| Express Fuel | Superior Ready Mix |
| G&M | Target |
| Home Depot | TJ Maxx |
| In N Out Burger | United Oil |
| Kohls | Walmart Supercenter |
| Krannich Solar West | |

Sources: Department of Finance, Claritas, HdL, Coren & Cone

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. Couts, 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.

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.

1888

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.

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.

1920

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.

1929

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.

1943

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.

1950



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.

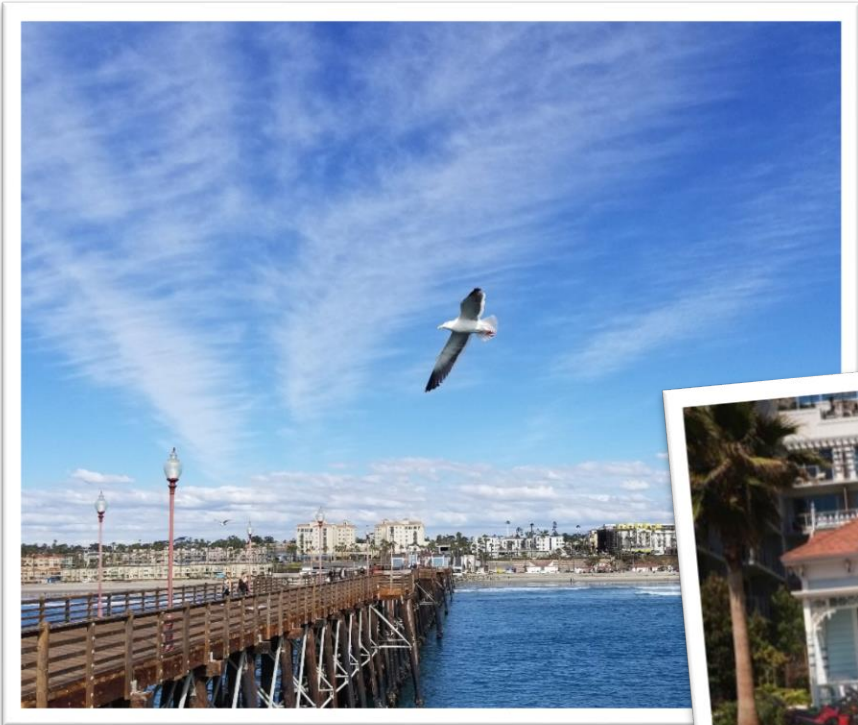
2010

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



TODAY

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



The City'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 and Assistant City Manager.

The Fiscal Year 2022-23 budget was prepared utilizing the Questica Budget Software. Questica Budget requires several levels of review and approval. Department staff initially inputs the operating, capital and revenue budgets and promotes them 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 13, 2022, 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 2022-23 operating budget. The capital improvement program budget was also reviewed at the workshop. The budget priorities were incorporated in the proposed FY 2022-23 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, Financial Services Director and City Engineer 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 - 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.

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 - 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.

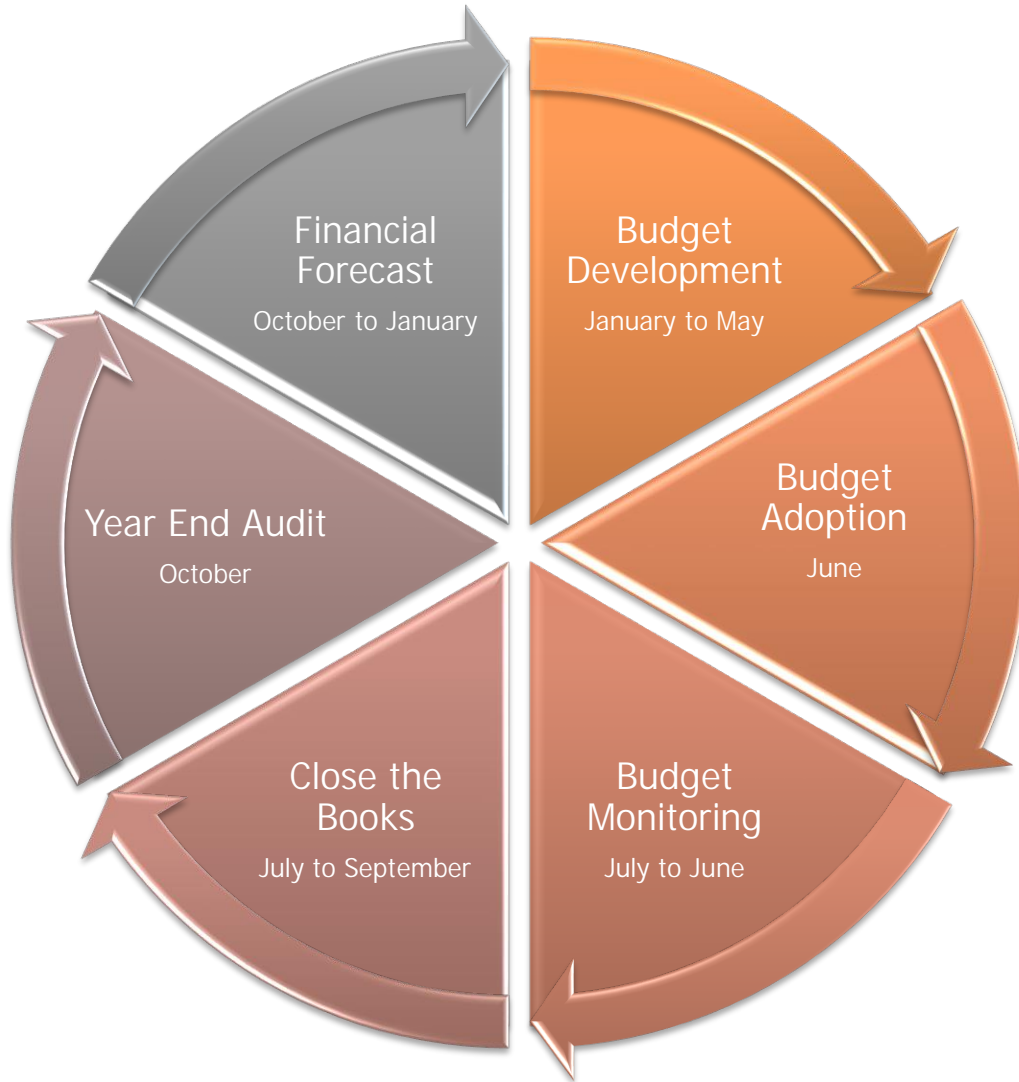
Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year. Unexpended capital and grant funds are carried forward from year to year until projects are officially closed.

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 replacement, 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.



BUDGET CALENDAR

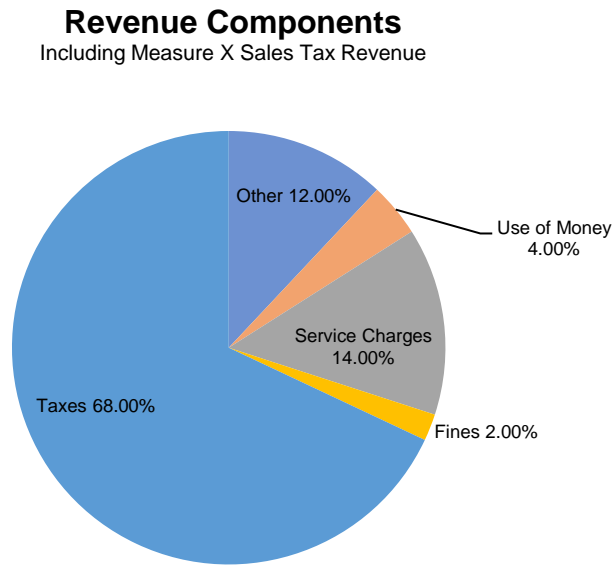
| <u>DATES</u> | <u>TASKS</u> |
|------------------------------|--|
| October 21, 2021 | Internal service changes and cost drivers due to Finance |
| December 1, 2021 | Measure X Community Oversight Committee review spending plan |
| January 10, 2022 | Finance to contact all departments to verify current Questica users and their roles. New Questica users are to be submitted to Finance |
| January 14, 2022 | Mid-year operating and CIP budget adjustments due to Finance |
| January 18, 2022 | Budget Kickoff Meeting - 10am Council Chambers/Skype |
| January 24 - 28, 2022 | Questica Training – All Departments - upon request - email Finance Budget Group |
| January 1, 2022 | Parks and Rec Commission reviews and recommends the Parks Capital Improvement Budget |
| February 9, 2022 | Fiscal Years 2022-2027 Five-Year Forecast presented at Council meeting |
| February 11, 2022 | Last day to promote General fund budget to Finance |
| February 18, 2022 | City Engineer promotes CIP to Finance |
| February 21-24, 2022 | Preparation of operating budget documents and meet with departments |
| February 24, 2022 | Provide General Fund Budget Requests to Assistant City Manager |
| February 24, 2022 | Mid-Year Report (Quarterly Report) presented to Council. To include any recommended adjustments to the FY 2021-22 budget |
| February 25, 2022 | Last day to promote non-general fund budgets to Finance - Goals, accomplishments, photographs and performance measures due |
| March 10, 2022 | Measure X Community Oversight Committee review spending plan |
| March 15, 2022 | Work with City Manager's office to prepare memo and slides for Budget Workshop |
| March 21-23, 2022 | Meetings with Councilmembers and Mayor to review budget requests and recommendations |
| April 4, 2022 | Draft Operating and CIP budget document to Asst City Manager |
| April - May 2022 | Make any changes directed by City Manager's office and update all documents |
| April 1, 2022 | Harbor & Beaches Advisory Committee reviews and recommends the Harbor Operating and Capital Budget |
| April 13, 2022 | Council Budget workshop |
| May 2, 2022 | Publish public hearing notice in Union Tribune |
| May 18, 2022 | Third Quarter Financial Report presented to Council |
| May 2022 | Planning Commission reviews CIP Program for General Plan Conformity Determination |
| May 2022 | Utilities Commission reviews and recommends the Water Utilities Operating and Capital Budget |
| June 8, 2022 | Council Meeting - Public hearing for Budget Adoption |
| July 31, 2022 | Publish Adopted Budget Book |

GENERAL FUND REVENUE SOURCES

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 which can be used for the general operations of the City are maintained in the General Fund.

General Fund revenues are of particular interest as they fund basic City services. Taxes constitute the majority of General Fund revenues. Measure X is an additional temporary one-half percent transaction and use tax for seven years effective April 1, 2019. As part of the City Council's Responsible Spending Pledge, the revenues generated by Measure X are to be used to improve infrastructure, and maintain and improve the delivery of public safety services.

The graph below depicts the breakdown of General Fund revenues

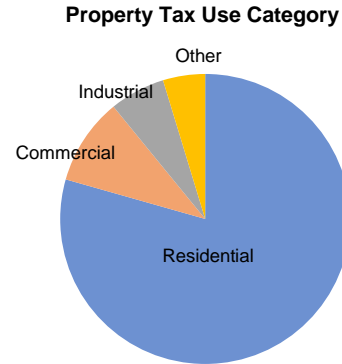


The table below reflects the tax component of the General Fund revenues.

| Tax Breakdown | Adopted FY 2022-23 | % of All GF Taxes |
|-----------------------------------|-----------------------|----------------------|
| Property Tax | \$79,789,418 | 57.01% |
| Sales & Use Tax | \$27,547,840 | 19.68% |
| Measure X - Local Sales & Use Tax | \$17,441,820 | 12.46% |
| Transient Occupancy Tax | \$11,005,165 | 7.86% |
| Business License Tax | \$3,173,264 | 2.27% |
| Card Room Tax | \$1,000,031 | 0.71% |
| Total Taxes | \$139,957,538 | 100.00% |

GENERAL FUND REVENUE SOURCES

Property Taxes – are the City’s largest revenue source representing over 40 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.

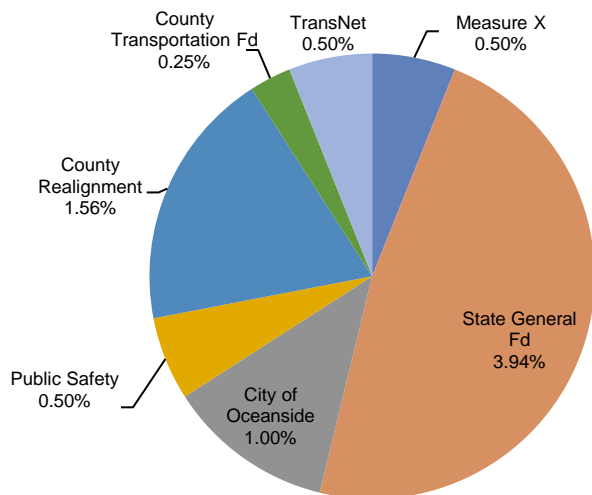


The opposite chart portrays the use categories from which property taxes are derived. Residential is the largest component and is most affected by the 2.0 percent CPI upward adjustment allowed under Proposition 13.

Sales & Use Taxes – are the City’s second largest revenue source representing over 20 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 increased from 7.75 percent to 8.25 percent. The increase is a result of Oceanside voters-approved Measure X, which is an additional temporary one-half percent transaction and use tax for seven years effective April 1, 2019.

8.25% Sales Tax Rate Breakdown



In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1 percent of the total based on sales within its jurisdiction. In addition, Oceanside receives 0.5 percent from the passage of Measure X. 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. The chart to the left illustrates the breakdown of the 8.25 percent sales tax rate in Oceanside.

GENERAL FUND REVENUE SOURCES

All Other Taxes – this category includes card room and business license taxes. The City Council adopted an ordinance that establishes a 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.

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.

Charges for Services – this category includes charges for services such as building, planning, fire and engineering plan checks, inspections, document reviews and recreation classes.

Fines & Forfeitures – the category includes motor vehicle, traffic, parking violation and towing fines.

Intergovernmental – the revenue in this category rely on various public safety grants such as Drug Enforcement Administration, Peace Officer Standards & Training, and other federal grants.

Licenses & Permits – this category includes licenses and permits for building, special events and right of ways.

Franchise Taxes - 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.

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.

Transient Occupancy Taxes – or “TOT” is known as the hotel bed tax. The City of Oceanside imposes a 10 percent tax on the rent of all transient lodging facilities in the City, using current room rates and the 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.

GENERAL GOVERNMENT

THIS PAGE INTENTIONALLY BLANK



Citizens of Oceanside



| CITY COUNCIL EXPENDITURE BUDGET SUMMARY | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$620,874 | \$634,936 | \$711,620 | \$808,432 |
| Maintenance & Operations | 14,047 | 11,912 | 51,921 | 54,519 |
| Internal Service Charges | 271,308 | 203,316 | 200,838 | 213,872 |
| Total Expenditures | \$906,229 | \$850,164 | \$964,379 | \$1,076,823 |
| Full time equivalent | 10.00 | 10.00 | 10.00 | 10.00 |

MISSION STATEMENT

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

SERVICE DESCRIPTION

The City Council is the legislative body of the City, serves as its corporate board of directors, and is responsible for establishing City policy. The Mayor and Councilmembers are elected for staggered four-year terms, and a transition to District Elections was completed in 2020. The Mayor is elected at-large. The City Council works closely with the City Manager to ensure that policy is effectively implemented.

STRATEGIC GOALS/OBJECTIVES

City Services

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

Sustainable Growth

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

Economic Vitality

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

Quality of Life

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

Civic Engagement

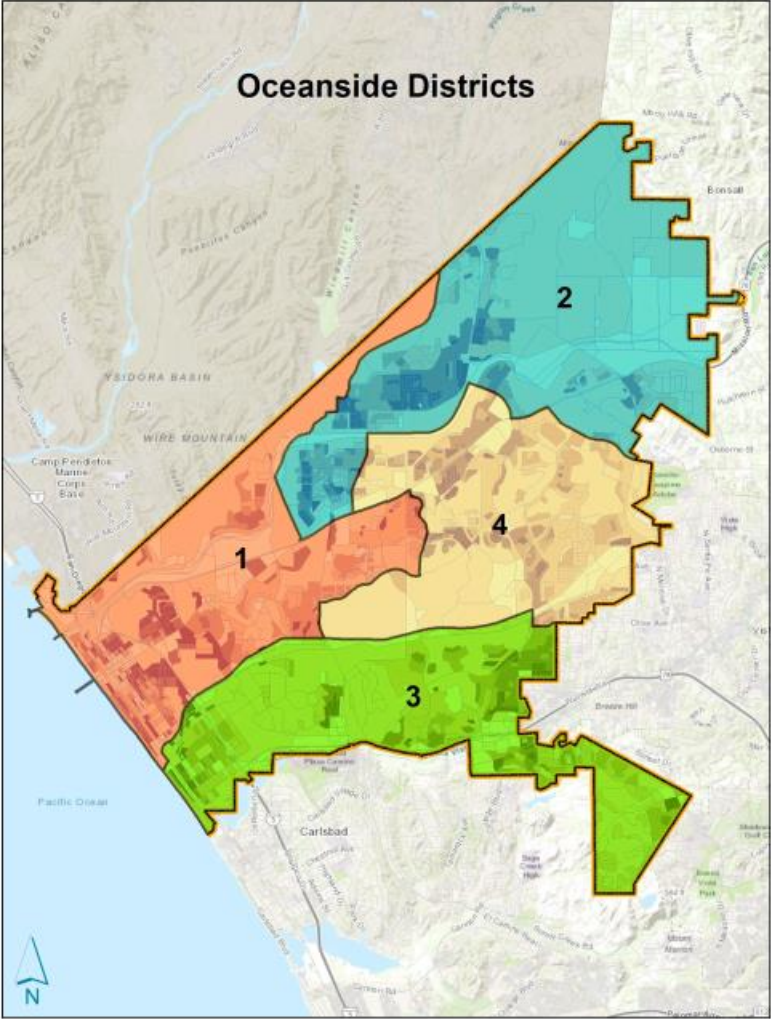
Fully realize the talents and positive contributions of nonprofits; private and public entities; the military; civic leaders; and engaged citizens and neighborhood groups to develop a shared sense of community and help achieve the Council's vision.

CITY COUNCIL – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$249,794 | \$280,620 | \$302,095 | \$328,665 |
| 5115 Elected Officials | 130,054 | 127,044 | 128,561 | 137,962 |
| 5206 Fringe Benefit Burden-Wcomp | 1,881 | 1,752 | 9,013 | 9,743 |
| 5207 Fringe Benefit Burden | 215,049 | 200,773 | 246,610 | 306,970 |
| 5212 Pension Bond Debt Charge | 4,716 | 4,908 | 5,242 | 4,992 |
| 5230 Auto Allowance | 19,380 | 19,840 | 20,100 | 20,100 |
| | 620,874 | 634,937 | 711,621 | 808,432 |
| Maintenance & Operations | | | | |
| 5345 Travel & Conference | 3,212 | 1,535 | 25,370 | 26,640 |
| 5355 Matl Supplies&Services | 3,109 | 4,482 | 12,894 | 13,538 |
| 5370 Postage | 13 | 13 | 1,376 | 1,446 |
| 5375 Dues,Books&Subs | 185 | 132 | 520 | 545 |
| 5385 Telephone | 7,527 | 5,751 | 11,760 | 12,350 |
| | 14,047 | 11,912 | 51,920 | 54,519 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 271,308 | 203,316 | 200,838 | 213,872 |
| | 271,308 | 203,316 | 200,838 | 213,872 |
| Total Expenditures | \$906,229 | \$850,164 | \$964,379 | \$1,076,823 |

| Expenditure Summary by Category | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$620,874 | \$634,936 | \$711,621 | \$808,432 |
| Maintenance & Operations | 14,047 | 11,912 | 51,920 | 54,519 |
| Internal Service Charges | 271,308 | 203,316 | 200,838 | 213,872 |
| Total Expenditures | \$906,229 | \$850,164 | \$964,379 | \$1,076,823 |

| Expenditure Summary by Program | | | | |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 110101101 - Council Member-Feller | \$200,454 | \$133,086 | \$ - | \$ - |
| 110107101 - Mayor | 106,938 | 150,600 | 211,510 | 230,038 |
| 110108101 - Cmbr - District 1 | 216,503 | 164,605 | 186,867 | 211,489 |
| 110109101 - Cmbr - District 2 | 205,522 | 202,898 | 216,821 | 248,782 |
| 110110101 - Cmbr - District 3 | - | 74,970 | 169,330 | 185,296 |
| 110111101 - Cmbr - District 4 | - | 37,443 | 179,851 | 201,218 |
| 110112101 - Council Member-Keim | 176,811 | 86,562 | - | - |
| Total Expenditures | \$906,229 | \$850,164 | \$964,379 | \$1,076,823 |



In 2018, the Oceanside City Council transitioned to a district-based voting system to elect its City Council members, replacing the previous at-large election system. All cities with city council districts must engage in “redistricting” every 10 years following the decennial federal census in order to ensure that all districts continue to have equal populations and follow all state and federal laws. Beginning in January 2022, the City of Oceanside held a series of community workshops and public hearings to hear and gather testimony from communities of interest and input on proposed new district boundaries. This public input was used alongside the results of the 2020 US Census to adjust the district boundary lines. The new district map was adopted at the March 23, 2022 City Council Meeting, and will be in effect for the November 8, 2022 election.

| CITY CLERK EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$698,673 | \$550,650 | \$855,325 | \$881,436 |
| Maintenance & Operations | 196,851 | 477,889 | 326,993 | 413,341 |
| Internal Service Charges | 307,152 | 275,961 | 279,191 | 216,485 |
| Total Expenditures | \$1,202,676 | \$1,304,500 | \$1,461,509 | \$1,511,262 |
| Full time equivalent | 9.00 | 9.00 | 9.00 | 9.00 |
| Hourly extra help | 1.00 | 1.00 | 1.00 | 1.00 |

MISSION STATEMENT

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

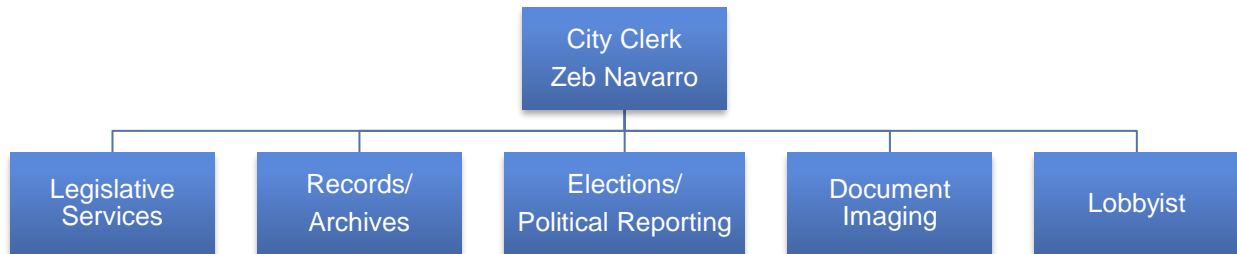
SERVICE DESCRIPTION

Fulfills 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/ Official.

Responsibilities of the department include:

- The care and custody of all vital, permanent, and historic records of the City for the protection and preservation of the City's history (such as ordinances, resolutions, minutes, contracts, deeds, agreements).
- Attesting, recording, and preserving all official actions of the legislative bodies (including City Council, Harbor District Board, Community Development Commission, Manufactured Homes Fair Practices Commission, Public Finance Authority) and certifying City documents.
- Noticing, recruiting, processing vacancies and expiring positions of the City's advisory boards, committees and commissions.
- Administration of the Citywide Central Records Management program.
- Management of the Citywide records retention schedule.
- Management of the Citywide document imaging program.
- Serving as the City's Elections Official for all Municipal Elections: Council seats, citizen initiatives, and ballot measures.
- Receiving legal service, processing claims, subpoenas, and other legal documents.
- Accepting and processing formal bid openings.
- Receiving appeals to the City Council.
- Receiving, processing, coordinating and responding to Public Records Act requests.
- Processing publications and mailings of legal and public notices.
- Processing of the City's incoming and outgoing mail.
- Codifying the City's Municipal Code.
- Serving as the filing official/officer for the Fair Political Practices Commission's all filings and statements, including conflict of interest forms (Form 700), campaign contribution and expenditure reports.
- Tracking and noticing required Ethics Training and Code of Ethics and Conduct Policy.
- Providing a wide variety of research and information services to the public and all City staff.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Completed the City Council Redistricting process and ensured that all legal requirements of the FAIR MAPS Act were met. Encouraged public participation and outreach in the Redistricting process.
- ✓ Coordinated with Information Technologies and the City Manager's office to provide Zoom video streaming for Advisory Board meetings.
- ✓ Provided membership services for the City's commissions, boards and committees.
- ✓ Remained open to the public during the inception of the COVID-19 Pandemic. Updated routine procedures to online form or over the phone to limit the amount of contact with the public.

GOALS

- Conduct the November 8, 2022 General Municipal Election for Council Districts 1 and 2.
- Ensure that all California Public Records Act requests are fulfilled within all state and local statutory guidelines.
- 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-relationship.
- Explore possible revenue streams for the department by offering notary, wedding, and passport services to the public.



CITY CLERK – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$400,583 | \$311,642 | \$490,520 | \$530,270 |
| 5110 Temporary/Part Time Employees | 19,215 | 7,722 | 28,551 | 24,408 |
| 5115 Elected Officials | 24,368 | 24,275 | 24,191 | 24,191 |
| 5206 Fringe Benefit Burden-Wcomp | 2,775 | 2,734 | 10,261 | 10,884 |
| 5207 Fringe Benefit Burden | 245,852 | 198,156 | 295,845 | 285,484 |
| 5212 Pension Bond Debt Charge | 5,880 | 6,121 | 5,957 | 6,199 |
| | 698,673 | 550,650 | 855,325 | 881,436 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 132,241 | 377,357 | 231,675 | 313,258 |
| 5310 Temp Agencies/Individuals | - | 8,038 | - | - |
| 5320 Repair and Maintenance | 10,806 | 12,852 | 16,856 | 17,699 |
| 5335 Rents & Leases - Equip, Bldgs | 799 | 949 | 2,295 | 2,410 |
| 5345 Travel & Conference | 4,117 | - | 12,969 | 13,618 |
| 5350 Training - Registrtn Fees | 5,274 | 217 | 4,327 | 4,543 |
| 5355 Matl Supplies&Services | 16,073 | 37,047 | 24,692 | 25,677 |
| 5360 Advertising | 3,381 | 17,379 | 5,509 | 5,784 |
| 5370 Postage | 663 | 509 | 1,475 | 1,548 |
| 5375 Dues,Books&Subs | 19,750 | 20,209 | 22,637 | 23,767 |
| 5380 Uniform | 556 | 890 | 1,010 | 1,061 |
| 5385 Telephone | 3,189 | 2,440 | 3,548 | 3,976 |
| | 196,851 | 477,889 | 326,993 | 413,341 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 307,152 | 275,961 | 279,191 | 216,485 |
| | 307,152 | 275,961 | 279,191 | 216,485 |
| Total Expenditures | \$1,202,676 | \$1,304,500 | \$1,461,509 | \$1,511,262 |

| Expenditure Summary by Category | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$698,673 | \$550,650 | \$855,325 | \$881,436 |
| Maintenance & Operations | 196,851 | 477,889 | 326,993 | 413,341 |
| Internal Service Charges | 307,152 | 275,961 | 279,191 | 216,485 |
| Total Expenditures | \$1,202,676 | \$1,304,500 | \$1,461,509 | \$1,511,262 |

| Expenditure Summary by Program | | | | |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 120120101 - Records Management | \$390,507 | \$347,512 | \$417,476 | \$358,671 |
| 120122101 - Legislative Services | 506,462 | 402,005 | 576,974 | 662,776 |
| 120123101 - Elections | 222,090 | 469,985 | 345,251 | 365,451 |
| 120124101 - Doc Imaging | 83,617 | 84,999 | 121,808 | 124,364 |
| Total Expenditures | \$1,202,676 | \$1,304,500 | \$1,461,509 | \$1,511,262 |

| CITY TREASURER EXPENDITURE BUDGET SUMMARY | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$341,920 | \$281,961 | \$296,282 | \$323,303 |
| Maintenance & Operations | 1,462,895 | 1,105,879 | 1,183,780 | 1,184,216 |
| Internal Service Charges | 125,376 | 121,560 | 152,790 | 155,549 |
| Debt Service | 13,365,376 | 11,261,643 | 11,350,292 | 11,553,607 |
| Transfers | 26,000,000 | - | - | - |
| Other | (26,384,666) | 14,913 | - | - |
| Total Expenditures | \$14,910,901 | \$12,785,957 | \$12,983,144 | \$13,216,675 |
| Full time equivalent | 3.00 | 3.00 | 3.00 | 3.00 |

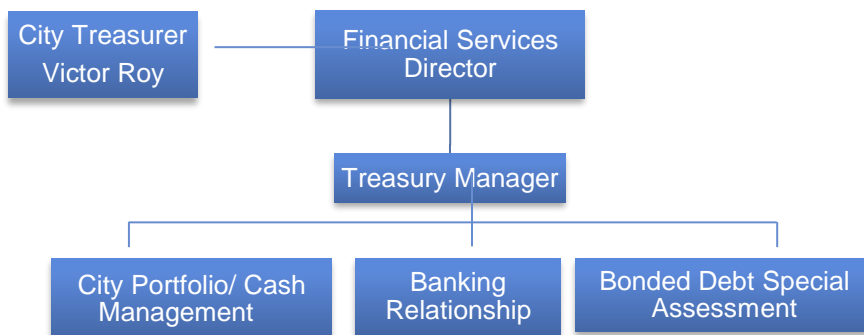
MISSION STATEMENT

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

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Refunding (refinancing) of 2013 Water Revenue Bonds to take advantage of historically low interest rates
- ✓ Investment Portfolio exceeded its benchmarks in all four quarters

| December 2021 Portfolio Statistics | |
|--|---------------|
| Par Value | \$395,844,000 |
| Book Value | \$397,122,588 |
| Annual Increase (Decrease) in Book Value | \$ 35,667,185 |
| Market Value | \$396,155,671 |
| Average Yield to Maturity | 1.072% |
| Weighted average Days to Maturity | 879 |
| Calendar Year Earnings | \$ 4,099,027 |

| PERFORMANCE MEASURES | | | | | | | | | |
|---|---|------------|--------|------------|--------|------------|--------|------------|--------|
| INDICATORS | TARGET | Q1 | | Q2 | | Q3 | | Q4 | |
| | | BENCH MARK | ACTUAL | BENCH MARK | ACTUAL | BENCH MARK | ACTUAL | BENCH MARK | ACTUAL |
| Investment Portfolio Average Yield to Maturity(YTM) meets or exceeds the yield of the Constant Maturity Treasury Series Rates (CMT's) of the 1-year maturity | Exceed average at the end of each Quarter | 0.06% | 1.09% | 0.07% | 1.00% | 0.09% | 0.98% | 0.39% | 1.07% |
| Investment Portfolio Average Yield to Maturity(YTM) meets or exceeds the yield of the Constant Maturity Treasury Series Rates (CMT's) of the 2-year maturity | Exceed average at the end of each Quarter | 0.16% | 1.09% | 0.25% | 1.00% | 0.28% | 0.98% | 0.73% | 1.07% |
| Investment Portfolio Average Yield to Maturity(YTM) excluding the Local Agency Investment Fund (LAIF) meets or exceeds the yield of the Pooled Money Investment Account (PMIA) | Exceed average at the end of each Quarter | 0.36% | 1.59% | 0.31% | 1.42% | 0.21% | 1.36% | 0.21% | 1.32% |
| BENCHMARKS <ul style="list-style-type: none"> • Investment Portfolio average Yield to Maturity (YTM) meets or exceeds the yield of the Constant Maturity Treasury Series Rates (CMT's) of the 1-year and 2-year maturities • Investment Portfolio average Yield to Maturity (YTM) excluding the Local Agency Investment Fund (LAIF) meets or exceeds the yield of our Pooled Money Investment Account (PMIA) | | | | | | | | | |

GOALS

- Streamline revenue collection across all City facilities
- Continue to ladder and diversify investment portfolio to ease future exposure to market volatility

CITY TREASURER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$215,084 | \$164,958 | \$175,265 | \$190,883 |
| 5115 Elected Officials | 24,423 | 24,376 | 24,190 | 24,190 |
| 5206 Fringe Benefit Burden-Wcomp | 1,356 | 1,194 | 3,605 | 3,872 |
| 5207 Fringe Benefit Burden | 98,850 | 89,132 | 91,091 | 102,133 |
| 5212 Pension Bond Debt Charge | 2,208 | 2,301 | 2,131 | 2,225 |
| | 341,920 | 281,961 | 296,282 | 323,303 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 32,329 | 41,025 | 44,500 | 44,500 |
| 5325 Infrastructure < \$100K | 425 | - | - | - |
| 5345 Travel & Conference | 361 | 1,355 | 3,900 | 4,095 |
| 5355 Matl Supplies&Services | 865 | 632 | 400 | 420 |
| 5360 Advertising | 2,143 | 2,842 | 3,009 | 3,160 |
| 5370 Postage | 22 | 41 | 160 | 168 |
| 5375 Dues,Books&Subs | 602 | 507 | 505 | 530 |
| 5385 Telephone | 852 | 591 | 732 | 769 |
| 5405 Administration Fees | 1,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| 5425 Fiscal Agent/Other Fees | 354,629 | 18,942 | 22,274 | 22,274 |
| | 1,462,895 | 1,105,879 | 1,183,780 | 1,184,216 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 125,376 | 121,560 | 152,791 | 155,549 |
| | 125,376 | 121,560 | 152,790 | 155,549 |
| Debt Service | | | | |
| 5651 Principal | 9,156,572 | 7,463,922 | 7,842,487 | 8,334,785 |
| 5652 Interest | 4,208,804 | 3,797,721 | 3,507,805 | 3,218,822 |
| | 13,365,376 | 11,261,643 | 11,350,292 | 11,553,607 |
| Transfers | | | | |
| 6900 Transfers Out | 26,000,000 | - | - | - |
| | 26,000,000 | - | - | - |
| Other | | | | |
| 6030 GASB 31 Adjmt | (40,476) | 14,913 | - | - |
| 6025 OthFinSources-Capital Leases | (26,344,190) | - | - | - |
| | (26,384,666) | 14,913 | - | - |
| Total Expenditures | \$14,910,901 | \$12,785,957 | \$12,983,144 | \$13,216,675 |

CITY TREASURER – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$341,920 | \$281,961 | \$296,282 | \$323,303 |
| Maintenance & Operations | 1,462,895 | 1,105,879 | 1,183,780 | 1,184,216 |
| Internal Service Charges | 125,376 | 121,560 | 152,790 | 155,549 |
| Debt Service | 13,365,376 | 11,261,643 | 11,350,292 | 11,553,607 |
| Transfers | 26,000,000 | - | - | - |
| Other | (26,384,666) | 14,913 | - | - |
| Total Expenditures | \$14,910,901 | \$12,785,957 | \$12,983,144 | \$13,216,675 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 140000101 - City Treasurer | \$402,162 | \$331,094 | \$348,478 | \$378,694 |
| 1402 - CFD-Ocean Ranch | (3,456) | 271 | - | - |
| 140205420 - 2015 OPFA Lease Revenue Bd | 2,257,342 | - | - | - |
| 140207420 - 2019 OPFA Lease Revenue Bd | 448,603 | 958,000 | 958,200 | 958,200 |
| 1403 - CFD-Pacific Coast Bus.Pk | (2,076) | 336 | - | - |
| 1455 - CFD-Morro Hills | (3,017) | 393 | - | - |
| 1456 - 14 Morro Hills IA1 Rev Fd | (1,616) | 369 | - | - |
| 170140961 - 2013COP Refunding SerA | 918,581 | 922,361 | 923,311 | 921,371 |
| 170141455 - CFD-Morro Hills 2013A Ref | 666,515 | 488,050 | 450,838 | 446,363 |
| 170142402 - CFD-Ocean Ranch 2013A Ref | 961,640 | 843,621 | 874,850 | 890,150 |
| 170197961 - 2011 Pol/Libr COP | 840,764 | 844,689 | 855,499 | 862,458 |
| 170198456 - 14 Morro Hills CFD (ImpArea#1) | 604,204 | 560,840 | 539,416 | 541,113 |
| 170199455 - 14 Morro Hills SpTx-Ref | 695,332 | 791,872 | 724,611 | 721,528 |
| 170203403 - CFD-2017 Pacific Coast Bus Prk | 719,919 | 606,332 | 635,513 | 646,413 |
| 170206420 - 2015 Txble Pensn Oblgtn Ref Bd | 4,019,008 | 4,166,834 | 4,325,109 | 4,482,591 |
| 170280402 - CFD-Ocean Ranch 2014 Ref | 870,421 | 741,189 | 762,800 | 783,275 |
| 1961 - OPFA DS Fd | (30,311) | 13,544 | - | - |
| 200010102 - Allocation of Interest | 1,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| 605611963 - Oceanside Lighting Dist-DS | 476,219 | 476,219 | 476,219 | 476,219 |
| Total Expenditures | \$14,910,901 | \$12,785,957 | \$12,983,144 | \$13,216,675 |

| CITY MANAGER EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$1,423,577 | \$5,111,660 | \$1,096,002 | \$1,607,299 |
| Maintenance & Operations | 409,094 | 1,760,886 | 316,285 | 330,850 |
| Internal Service Charges | 196,140 | 154,513 | 155,816 | 167,479 |
| Capital Outlay | 167,556 | 968,178 | 500,000 | - |
| Total Expenditures | \$2,196,367 | \$7,995,237 | \$2,068,103 | \$2,105,628 |
| Full time equivalent | 8.76 | 8.61 | 8.51 | 10.01 |
| Hourly extra help | 1.00 | 1.00 | 1.00 | 1.00 |

MISSION STATEMENT

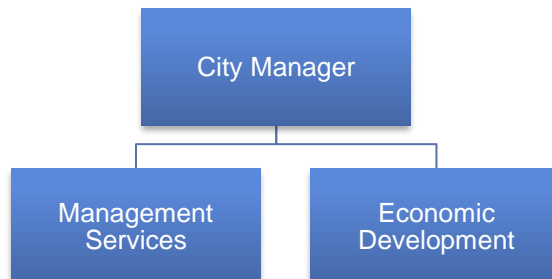
Provide support and policy recommendations to the City Council; provide leadership, support and coordination for the various City departments; oversee financial planning and budget preparation; manage communications program and media relations; governmental affairs/advocacy; oversee Economic Development;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

SERVICE DESCRIPTION

The City Manager is responsible for implementing decisions established by the Oceanside City Council and coordinating those efforts through various City Departments. City Departments include Police, Fire, Development Services, Water Utilities, Public Works, Housing & Neighborhood Services, Parks and Recreation, Library, Human Resources and Financial Services.

The City Manager’s Office provides leadership and oversight for all departments in delivering services to the community, directs special projects, and leads the City’s public communication efforts.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

2021 highlights include the Pure Water Oceanside operation coming online, the first such project in San Diego County, which will provide up to 30% of Oceanside’s water supply.

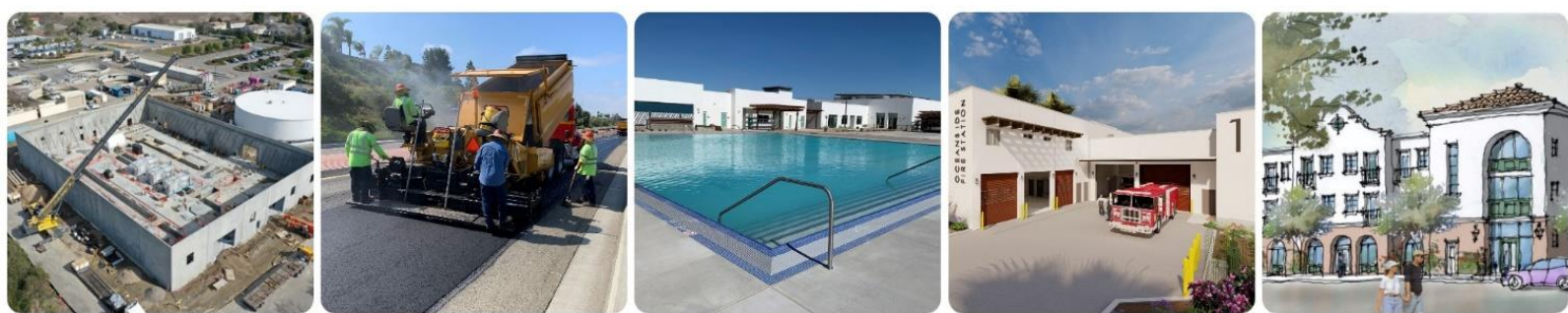
\$23.5 million in grants were obtained -- saving City dollars -- for projects and programs such as:

- Water Reclamation and Reuse
- US Army Corps of Engineers Shoreline Study
- Homeless Emergency Aid Program
- Oceanside Sobering Services Center
- New Downtown Fire Station 1 Construction
- Loma Alta Wetlands Restoration Project
- Literacy Programs & STEAM Camps
- Library Early Learning & Community Info. Hub
- Harbor Small Fishing Pier Replacement Design
- Boating Infrastructure
- Brooks & Marshall Street Pool Improvements
- Traffic Safety Projects
- Airport Rehab Improvement Projects



Jonathan Borrego
City Manager

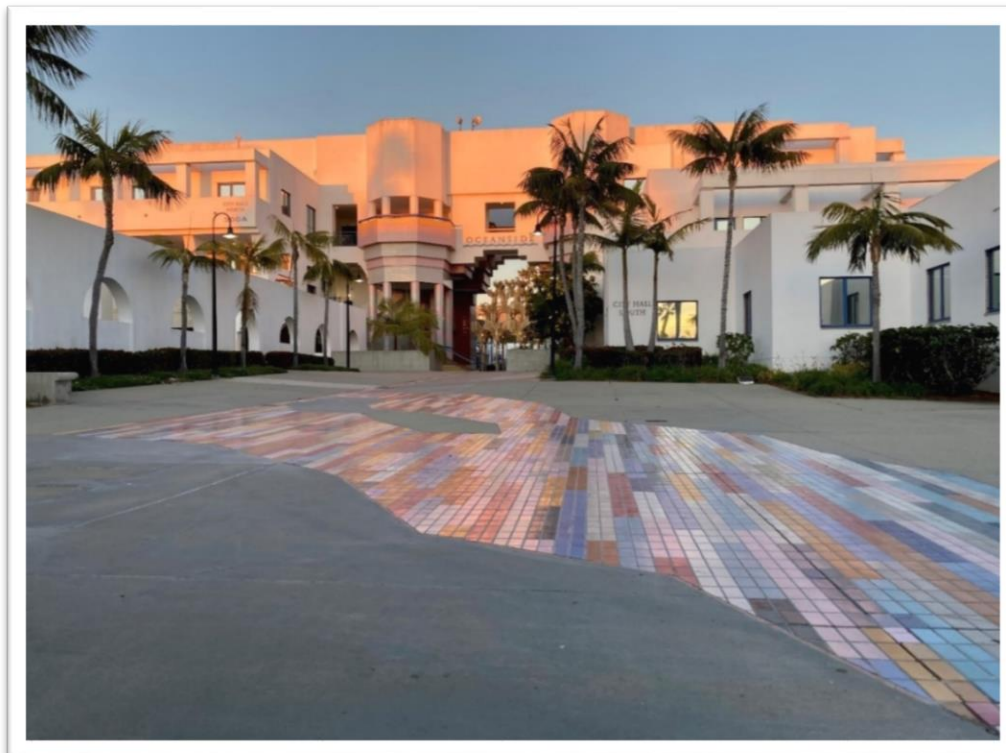
53 lane miles of roads were repaired and 2,400 potholes were filled. 8,569 business licenses were issued/renewed and 344 COVID-19 small business grants were distributed. The City hosted a job fair and assisted with the opening of 83 new brick and mortar businesses. A new Food Scraps Recycling Program was rolled out to over 1,000 Oceanside businesses. The William A. Wagner Aquatics Center opening at El Corazon was celebrated. Oceanside’s Coastal Railway Quiet Zone was established. Designs were completed for the new downtown Fire Station 1. 72,848 911 calls were answered. 1,562 water and boat rescues were executed. Oceanside Harbor’s oldest and longest dock was replaced. Plans for Oceanside’s first year-round homeless shelter were approved and funds were committed to a permanent 60-unit housing project that will provide shelter to formerly homeless individuals. 35,000 Library books/materials were home delivered, 4,784 building permits were processed, and nearly 100,000 senior meals were delivered! [Review the 2021 Annual Report](#)



GOALS

- Direct Citywide efforts aimed at addressing homelessness, including the implementation of a multi-pronged approach towards dealing with its root causes and effects on the community. Coordinate department responses, take measures to reduce quality of life complaints attributed to homeless encampments and individuals and inform the community of the City’s efforts.
- Manage a multi-departmental evaluation of Harbor public safety services to optimize service while reducing or maintaining existing costs, and engaging stakeholders in the process.
- Implement the Motel Crime Reduction & Management Strategy.

- Cultivate a culture of continuous improvement, encouraging departments to regularly evaluate and improve processes and procedures, and to seek innovative and cost-effective ways to deliver City services.
- Lead the City's Public Information Program by making City communications a strategic priority through engagement across multiple media channels; increase public awareness of issues, programs, and events; build civic pride, credibility, and trust; and prepare for clear and timely communications in emergencies.
- Promote a culture of inclusiveness that embraces the City's diversity, engages all facets of the community in civic affairs, and encourages residents, including youth, to pursue public service careers with the City of Oceanside.
- Conduct a legislative program to advocate for and pursue funding opportunities to advance the City's Legislative priorities.
- Continue to enhance the downtown district to ensure a positive experience, with a focus on cleanliness, safety, and parking.
- Identify additional opportunities to execute workforce development programs similar to the 2020 Hire Local Program in partnership with local educational institutions and employers.
- Feature 40 Oceanside companies in owned marketing and outreach channels.
- Continue to identify and execute outreach, resources, and programs to assist businesses with mitigating negative impacts caused by the COVID-19 pandemic.



CITY MANAGER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,111,869 | \$4,016,449 | \$712,462 | \$997,389 |
| 5110 Temporary/Part Time Employees | - | 20,897 | 9,147 | 71,515 |
| 5120 Overtime | - | 708,849 | - | - |
| 5206 Fringe Benefit Burden-Wcomp | 5,316 | 5,112 | 12,529 | 18,109 |
| 5207 Fringe Benefit Burden | 291,907 | 343,438 | 345,660 | 501,296 |
| 5212 Pension Bond Debt Charge | 7,776 | 8,095 | 7,864 | 7,710 |
| 5230 Auto Allowance | 6,709 | 8,820 | 8,340 | 11,280 |
| | 1,423,577 | 5,111,660 | 1,096,002 | 1,607,299 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 73,195 | 96,282 | 127,623 | 134,004 |
| 5310 Temp. Agencies/Individuals | - | 2,160 | - | - |
| 5320 Repair and Maintenance | 200 | 2,969 | 464 | 486 |
| 5330 Machry & Equip <\$10K | 2,764 | 20,701 | 464 | 486 |
| 5335 Rents & Leases – Equip, Bldgs | 21,384 | 11,183 | - | - |
| 5345 Travel & Conference | 4,418 | (571) | 6,604 | 6,934 |
| 5350 Training – Registrtn Fees | 20 | (170) | 570 | 598 |
| 5355 Matl Supplies&Services | 39,540 | 85,773 | 47,202 | 48,312 |
| 5360 Advertising | 3,133 | 1,128 | 1,629 | 1,711 |
| 5365 Marketing | 32,540 | 20,432 | 30,390 | 31,911 |
| 5370 Postage | 174 | 126 | 1,573 | 1,652 |
| 5375 Dues,Books&Subs | 23,472 | 22,605 | 20,989 | 22,039 |
| 5385 Telephone | 8,645 | 4,674 | 5,221 | 5,483 |
| 5395 Contrib-Community Svc/Non Prof | 31,500 | 718,343 | - | - |
| 5435 Special Events | 900 | - | - | - |
| 5450 Contingencies | 67,209 | - | 73,556 | 77,234 |
| 5555 Gap Funding Loan Program | 100,000 | 775,250 | - | - |
| | 409,094 | 1,760,886 | 316,285 | 330,850 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 196,140 | 154,513 | 155,816 | 167,479 |
| | 196,140 | 154,513 | 155,816 | 167,479 |
| Capital Outlay | | | | |
| 5704 Machinery & Equipment | 167,556 | 968,178 | 500,000 | - |
| | 167,556 | 968,178 | 500,000 | - |
| Total Expenditures | \$2,196,367 | \$7,995,237 | \$2,068,103 | \$2,105,628 |

CITY MANAGER – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$1,423,577 | \$5,111,660 | \$1,096,002 | \$1,607,299 |
| Maintenance & Operations | 409,094 | 1,760,886 | 316,285 | 330,850 |
| Internal Service Charges | 196,140 | 154,513 | 155,816 | 167,479 |
| Capital Outlay | 167,556 | 968,178 | 500,000 | - |
| Total Expenditures | \$2,196,367 | \$7,995,237 | \$2,068,103 | \$2,105,628 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 150010101 - Management Svcs | \$744,329 | \$781,473 | \$843,903 | \$1,157,857 |
| 150150101 - City Manager-Contingency | 67,209 | - | 73,556 | 77,234 |
| 310332101 - Economic Development Program | 676,293 | 601,995 | 625,644 | 683,354 |
| 310520104 - Gap Funding Loan Program | 100,000 | 775,250 | - | - |
| 822166819273 - CARES - County | 179,305 | 2,965,993 | - | - |
| 822167419273 - CARES - State | 245,440 | 1,944,139 | - | - |
| 837134221271 - Sand Replenishment | - | - | - | 162,183 |
| 912138000501 - Art Commission | 16,235 | 4,000 | 25,000 | 25,000 |
| 915138100581 - Fire Truck Replacement | - | 890,289 | 500,000 | - |
| 915138300581 - RCS System Replacement | 167,556 | 32,097 | - | - |
| Total Expenditures | \$2,196,367 | \$7,995,237 | \$2,068,103 | \$2,105,628 |

| CITY ATTORNEY EXPENDITURE BUDGET SUMMARY | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$1,770,279 | \$1,844,666 | \$1,856,445 | \$2,207,890 |
| Maintenance & Operations | 52,507 | 39,005 | 49,331 | 51,798 |
| Internal Service Charges | 180,540 | 144,909 | 148,264 | 155,757 |
| Total Expenditures | \$2,003,326 | \$2,028,580 | \$2,054,040 | \$2,415,445 |
| Full time equivalent | 8.88 | 8.88 | 8.38 | 8.95 |

MISSION STATEMENT

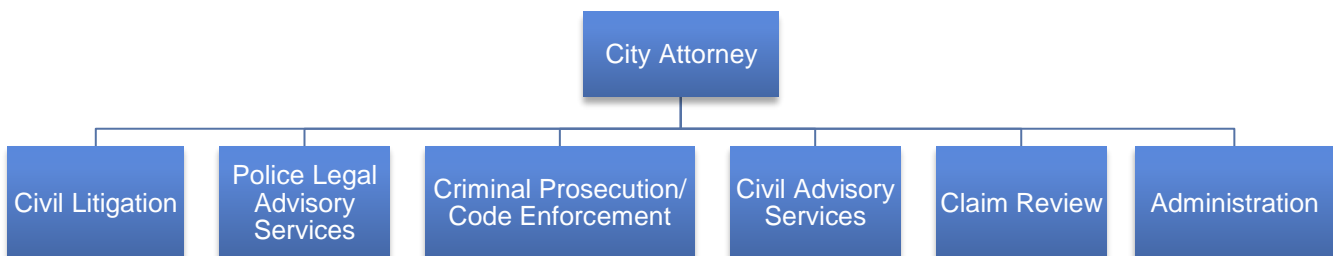
The City Attorney’s office provides a full range of legal services to the City Council, City Manager, department directors, staff and City advisory groups. These services include providing legal advice and counseling related to proposed actions as well as the defense of the City and its employees in state and federal courts and administrative proceedings.

The City Attorney’s office prepares and/or reviews City Council reports, legal opinions, ordinances, resolutions, contracts, agreements and leases. The department also prosecutes City Code violations and serves as the legal counsel to the Harbor District and the Community Development Commission.

SERVICE DESCRIPTION

The City Attorney’s office (CAO) provides a full range of legal services to the City Council, City Manager, Department Directors and staff, 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.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Successfully defended the City in several noteworthy civil litigation cases, including, among others:
 - Dismissal of a class action suit challenging the validity of the City's water rates.
 - State appellate court victory in a case challenging the City and Successor Agency's efforts to wind down the affairs of the former redevelopment agency.
 - Dismissal of a wrongful termination lawsuit.
 - Settlement of three extremely high exposure personal injury actions for substantially below amounts paid by co-defendants.
 - Recovery of insurance proceeds in an admiralty lawsuit to reimburse the Harbor for losses caused in a fire.
 - Tendered multiple personal injury lawsuits to third parties pursuant to contractual obligations requiring defense and indemnification of the City.
 - Dismissal of a CEQA action challenging the City Council's approval of a mixed-use project replacing an adult entertainment establishment.
- ✓ Assisted City Council and City management in addressing the homeless crisis by drafting several new municipal code sections, along with the adoption of zone amendments, property acquisition and a contract to facilitate a new emergency shelter.
- ✓ Assisted the City in the implementation of major new water and wastewater programs involving multi-million public works contracts and federal grants.
- ✓ Drafted updates to the City's inclusionary housing and density bonus ordinances to comply with evolving state law requirements.
- ✓ Drafted the ordinance to implement the redistricting process overseen by the City Clerk.
- ✓ Assisted City management with the request for proposals and contract drafting for the new solid waste and organics recycling contract covering the next seven to ten years.
- ✓ Hired and trained a new in-house attorney to provide legal advice and related services to the Oceanside Police Department.
- ✓ 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 and tenders of litigation costs where appropriate.
- ✓ Conducted thorough and expedient analysis of tort and administrative claims to resolve valid claims without resorting to litigation.

GOALS

- Advise the Planning division in ongoing efforts to interpret evolving state housing law mandates as applied to projects in Oceanside, including where necessary, the drafting of zoning ordinance amendments to ensure the application of objective requirements
- Assist staff with several ongoing text amendments to the Local Coastal Program requiring certification by the California Coastal Commission.
- Conduct multiple jury trials scheduled in the next year alleging exaggerated claims of personal injuries allegedly arising from the condition of public property.
- Emphasize the defense of civil litigation cases in-house within the existing budget. Significant cases in the next year will involve the ongoing defense of a suit alleging major personal injuries during an arrest, as well as a property damage suit arising from historic rainfalls.
- 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. Action in FY 2022-23 will focus on the resolution of several pending motel abatement actions.
- Advise staff and City officials of new developments in municipal law, including future legislation related to the response to and recovery from ongoing pandemic.
- 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.

CITY ATTORNEY – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,213,363 | \$1,270,890 | \$1,258,884 | \$1,465,500 |
| 5206 Fringe Benefit Burden-Wcomp | 6,239 | 6,351 | 23,349 | 26,811 |
| 5207 Fringe Benefit Burden | 519,360 | 534,862 | 543,463 | 682,212 |
| 5212 Pension Bond Debt Charge | 12,636 | 13,139 | 13,409 | 13,207 |
| 5230 Auto Allowance | 18,681 | 19,424 | 17,340 | 20,160 |
| | 1,770,279 | 1,844,666 | 1,856,445 | 2,207,890 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 89 | - | 3,090 | 3,245 |
| 5310 Temp. Agencies/Individuals | 15,140 | - | - | - |
| 5345 Travel & Conference | 375 | 287 | 6,696 | 7,031 |
| 5350 Training - Registrtn Fees | 75 | 415 | 529 | 555 |
| 5355 Matl Supplies&Services | 4,894 | 5,129 | 7,625 | 8,006 |
| 5370 Postage | 1,318 | 355 | 1,546 | 1,623 |
| 5375 Dues,Books&Subs | 28,104 | 30,497 | 27,963 | 29,362 |
| 5385 Telephone | 2,512 | 2,323 | 1,882 | 1,976 |
| | 52,507 | 39,005 | 49,331 | 51,798 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 180,540 | 144,909 | 148,264 | 155,757 |
| | 180,540 | 144,909 | 148,264 | 155,757 |
| Total Expenditures | \$2,003,326 | \$2,028,580 | \$2,054,040 | \$2,415,445 |

| Expenditure Summary by Category | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$1,770,279 | \$1,844,666 | \$1,856,445 | \$2,207,890 |
| Maintenance & Operations | 52,507 | 39,005 | 49,331 | 51,798 |
| Internal Service Charges | 180,540 | 144,909 | 148,264 | 155,757 |
| Total Expenditures | \$2,003,326 | \$2,028,580 | \$2,054,040 | \$2,415,445 |

| Expenditure Summary by Program | | | | |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 160000101 - City Attny-Admin | \$2,003,326 | \$2,028,580 | \$2,054,040 | \$2,415,445 |
| Total Expenditures | \$2,003,326 | \$2,028,580 | \$2,054,040 | \$2,415,445 |

| FINANCIAL SERVICES EXPENDITURE BUDGET SUMMARY | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$3,106,058 | \$3,106,178 | \$3,695,626 | \$3,929,981 |
| Maintenance & Operations | 1,950,806 | 1,719,525 | 1,994,490 | 2,121,215 |
| Internal Service Charges | 713,448 | 599,724 | 608,098 | 651,912 |
| Other | (208,459) | (774,984) | - | - |
| Total Expenditures | \$5,561,853 | \$4,650,443 | \$6,298,214 | \$6,703,108 |
| Full time equivalent | 33.00 | 33.20 | 33.20 | 33.20 |

MISSION STATEMENT

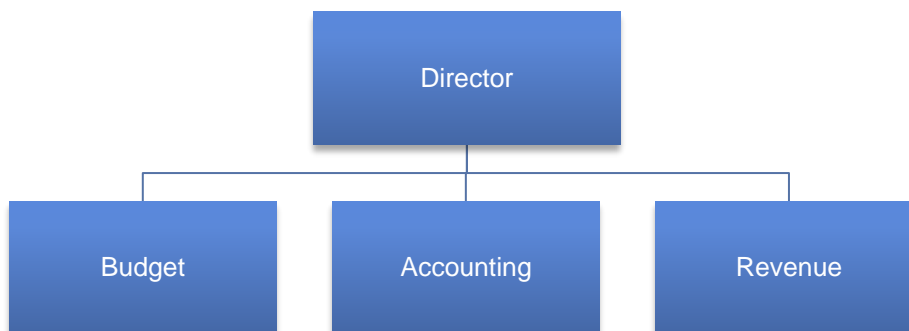
The Financial Services Department provides financial, budgetary, and revenue collection support to stakeholders. Our policies, plans and reporting systems help operating departments achieve their objectives and ensure the City’s long-term fiscal health. To provide timely and accurate financial information to City decision makers and to protect City assets by establishing effective internal controls.

SERVICE DESCRIPTION

The Financial Services Department provides financial and budgetary support to the entire organization including cashiering, billing, and collection services for all departments in the City including Water Utilities. Finance services include:

- Forecasting and Budget Management
- Financial Reporting
- Payroll
- Accounts Payable
- Purchase Orders
- General Accounting
- Coordinates and serves as liaison for financial audits
- Fixed Assets
- Grant Monitoring
- Evaluate internal controls
- Accounts Receivable
- Business License

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Received the GFOA Distinguished Budget Presentation Award for FY 2021-22 Budget.
- ✓ Received the CSMFO Operating Budget Excellence Award for FY 2021-22 Budget.
- ✓ Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2020-21.
- ✓ Simplified and improved online parking permit system.
- ✓ Implemented Advanced Metering Infrastructure (AMI) billing.
- ✓ Administered utility billing Oceanside Rate Payer Relief Program.
- ✓ Streamlined EMS records requests.
- ✓ Implemented SB998 compliance procedures.
- ✓ Improved business license proof of gross receipts procedures.

| PERFORMANCE MEASURES | | | | |
|--|---------------------------------------|----------------------|-------------------------|----------------------|
| INDICATORS | TARGET | ACTUAL FY 2020-21 | PROJECTED FY 2021-22 | TARGET FY 2022-23 |
| Number of days to process business license | 10 days or less (average) | 15 days | 9 days | 10 days |
| Time to connect to Customer Service Representative – utility billing | 1 minute 30 seconds or less (average) | 1 minute 43 seconds | 1 minute 20 seconds | 1 minutes 30 seconds |
| Time to connect to Customer Service Representative – business activities/parking | 30 seconds or less (average) | 28 seconds | 32 seconds | 30 seconds |
| Number of days to post POS transactions to the G/L | 5 days or less (average) | 4 days | 4 days | 4 days |
| Number of days to process 1 st level citation review | 21 days or less (average) | 12 days | 22 days | 21 days |

GOALS

- Expand virtual parking permit options.
- Continue to work towards cashing system improvements, online payment options, and business license software improvements.
- Implement automated call notifications on delinquent closed utility accounts.
- Continue to work towards transitioning utility account autopayment to Invoice Cloud.
- Work with Public Works to implement pay lot mobile payment application.
- Transition utility account online portal to WaterSmart.

FINANCIAL SERVICES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,972,947 | \$1,949,659 | \$2,314,359 | \$2,422,986 |
| 5120 Overtime | 8,797 | 7,245 | 8,713 | 8,713 |
| 5206 Fringe Benefit Burden-Wcomp | 9,909 | 9,793 | 46,240 | 48,729 |
| 5207 Fringe Benefit Burden | 1,084,897 | 1,107,567 | 1,293,776 | 1,417,113 |
| 5212 Pension Bond Debt Charge | 24,984 | 25,976 | 26,598 | 26,500 |
| 5230 Auto Allowance | 4,524 | 5,940 | 5,940 | 5,940 |
| | 3,106,058 | 3,106,178 | 3,695,626 | 3,929,981 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 738,135 | 384,172 | 435,255 | 455,368 |
| 5306 Professional Svc w/IT alloc | 920,446 | 1,003,042 | 1,205,104 | 1,287,859 |
| 5310 Temp. Agencies/Individuals | 64,724 | 122,623 | 26,300 | 32,115 |
| 5320 Repair and Maintenance | 67,548 | 73,981 | 129,669 | 136,026 |
| 5326 Studies & Reports | 21,385 | 19,443 | 20,835 | 21,877 |
| 5330 Machry & Equip <\$10K | 6,127 | 3,573 | 1,000 | 1,050 |
| 5335 Rents & Leases - Equip, Bldgs | - | 1,217 | 7,500 | 7,875 |
| 5345 Travel & Conference | 14,738 | - | 10,636 | 11,168 |
| 5350 Training - Registrtn Fees | 4,734 | 8,517 | 18,984 | 19,933 |
| 5355 Matl Supplies&Services | 46,911 | 39,358 | 74,896 | 78,640 |
| 5360 Advertising | 4,930 | 1,555 | 2,000 | 2,100 |
| 5370 Postage | 21,580 | 20,864 | 24,000 | 25,200 |
| 5375 Dues,Books&Subs | 2,390 | 1,862 | 3,490 | 4,664 |
| 5385 Telephone | 4,464 | 5,645 | 800 | 840 |
| 5390 Taxes, Licenses & Permits | 32,695 | 33,676 | 34,022 | 36,500 |
| | 1,950,806 | 1,719,525 | 1,994,490 | 2,121,215 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 713,448 | 599,724 | 608,098 | 651,912 |
| | 713,448 | 599,724 | 608,098 | 651,912 |
| Other | | | | |
| 6030 GASB 31 Adjmt | (208,459) | (774,984) | - | - |
| | (208,459) | (774,984) | - | - |
| Total Expenditures | \$5,561,853 | \$4,650,443 | \$6,298,214 | \$6,703,108 |

FINANCIAL SERVICES – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$3,106,058 | \$3,106,178 | \$3,695,626 | \$3,929,981 |
| Maintenance & Operations | 1,950,806 | 1,719,525 | 1,994,490 | 2,121,215 |
| Internal Service Charges | 713,448 | 599,724 | 608,098 | 651,912 |
| Other | (208,459) | (774,984) | - | - |
| Total Expenditures | \$5,561,853 | \$4,650,443 | \$6,298,214 | \$6,703,108 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 140281101 - City Pension Stabiliztn Trst | \$(176,274) | \$(725,823) | \$ - | \$ - |
| 200010101 - FSD-Admin | 450,442 | 482,941 | 553,026 | 522,179 |
| 211010101 - Revenue Management | 1,052,332 | 913,382 | 1,324,374 | 1,458,706 |
| 212010101 - Business Activities/Services | 2,160,335 | 2,111,933 | 2,341,426 | 2,482,593 |
| 213010101 - Budget Activities/Services | 486,771 | 515,610 | 564,519 | 739,017 |
| 220000101 - Accounting | 1,588,247 | 1,325,570 | 1,484,880 | 1,473,176 |
| 300010971 - SA-Administration | - | 26,830 | 29,990 | 27,437 |
| Total Expenditures | \$5,561,853 | \$4,650,443 | \$6,298,214 | \$6,703,108 |

| HUMAN RESOURCES EXPENDITURE BUDGET SUMMARY | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$3,936,442 | \$3,876,805 | \$4,564,901 | \$5,019,652 |
| Maintenance & Operations | 6,854,853 | 6,424,386 | 8,767,342 | 10,083,121 |
| Internal Service Charges | 638,988 | 584,397 | 604,810 | 699,440 |
| Transfers | 383,150 | 178,999 | - | - |
| Benefits | 45,725,224 | 47,308,364 | 51,191,804 | 53,455,557 |
| Total Expenditures | \$57,538,657 | \$58,372,951 | \$65,128,857 | \$69,257,770 |
| Full time equivalent | 35.29 | 35.09 | 35.09 | 35.09 |
| Hourly extra help | 2.00 | 2.00 | 2.00 | 2.00 |

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, property and liability claims administration, and Information Technologies.

In support of all city departments, Information Technologies strives to provide the highest quality technology-based assistance, in the most cost-effective manner, to facilitate the City’s mission as it applies to the customer service and management of technology services.

SERVICE DESCRIPTION

The Human Resources Department provides staff support for all City departments. The Department is comprised of three internal divisions:

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, Automobile Liability, General Liability and Property claims management, purchases and maintains all property and liability insurance coverage, excluding health and wellness benefits, recovery of costs due to damage to city property and third party recoveries where indicated, processes and manages the City’s Vendor Program, loss control and safety administration aligned with OSHA requirements and related trainings, and on-going support and training to staff of all risk management functions.

The Information Technologies (IT) Division provides technical guidance and support for all city departments; develops and maintains highly effective, reliable, secure, and innovative information systems to support administrative and operational functions; facilitates the collection, storage, security and integrity of electronic data while ensuring appropriate access; promotes new uses of information technology within the organization through the support for exploratory and innovative applications; delivers leadership for effective strategic and tactical planning in the use of technology; offers fast and reliable access to all information systems; and provides effective technology support for audio/visual, computer, multi-media, voice, video, and web-based applications and services to all city departments. In addition, Customer Care serves as a centralized intake call center for non-emergency calls.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ During calendar year 2021, successfully completed 133 recruitments; received 6,266 applications; rejected 790 applications; scheduled the following number of applicants to test: written – 1,801; Oral – 722; Performance – 477. Total candidates placed on eligibility lists – 706; hired 120 full-time employees and 152 hourly-extra-help employees.
- ✓ Notable 2021 senior management hires: Senior Deputy City Attorney, Development Services Deputy Director and Housing and Neighborhood Services Director. In addition to selecting a new Police Chief.
- ✓ Public Safety: Hired 13 Firefighter/Paramedics; 34 Emergency Medical Technicians; 16 Police Officers and 4 Public Safety Dispatchers.
- ✓ Conducted 7 reclassification studies.
- ✓ Revised 24 job descriptions.
- ✓ Conducted employee trainings as follows:
 - New Employee Orientation, 38 trainings, trained 371 employees.
 - Sexual Harassment Prevention, trained 516 employees.
 - Defensive Driving, trained 119 employees.
 - Processed 80 tuition reimbursements.
- ✓ Added 18 new volunteers (many departments did not bring in volunteers due to COVID-19).
- ✓ Planned, organized, and conducted the 2022 Open Enrollment period. This included hosting 2 Open Enrollment Information Sessions and 6 Financial Information Sessions.
- ✓ Successfully completed the IRS and California mandated ACA reporting through ACAWorks.
- ✓ Implemented two new financial benefit offerings for employees consisting of the GotZoom federal student loan relief and ScholarShare 529 college savings plans.
- ✓ Hosted a 2-day Online CalPERS Educational Forum for HR Staff to learn about retirement business rules, MOU labor agreement review, working after retirement, disability retirement benefits, membership and compensation.
- ✓ Partnered with San Diego County Credit Union to host the “10 Steps to Financial Freedom” webinar for employees to learn how to make informed financial choices and gain control of their finances.
- ✓ Deployed first Human Resources Effectiveness Survey to obtain feedback in the areas of access and availability; reliability and responsiveness; customer service; communication; and satisfaction level with programs and services. The results of the survey were used to establish priorities for the HR Department.
- ✓ Implemented Cal/OSHA’s Emergency Temporary Standards requirement of documenting employees’ vaccination status and obtaining their written authorization to use confidential medical information.
- ✓ Implemented the 2022 Supplemental Paid Sick Leave benefit and the new COVID screening process, which incorporates the latest guidance from the California Department of Public Health, Cal/OSHA Emergency Temporary Standards, and County of San Diego Health and Human Services.
- ✓ Transitioned the screening of employees with COVID-related symptoms from the City’s Designated Infectious Control Officer to the Human Resources Department. Developed processes for screeners of each department to handle the intake of information for their respective department and communicate with HR.
- ✓ Processed 458 COVID-related emergency leave cases (approximately 21,074 hours of paid time off) for isolation, quarantine, and care of family members.

- ✓ Partnered with San Diego State University School of Public Affairs to assess the City's current performance evaluation system and provide recommendations for a more effective and efficient evaluation tool. The second phase of this capstone project will occur in Fall 2022 to include the development of the new evaluation tool and training supervisors and managers to utilize the new tool.
- ✓ Processed 111 leave of absence cases, facilitated 2 industrial disability retirements, and conducted 15 interactive process meetings.
- ✓ Procured appropriate insurance policies through City's Insurance Broker, while analyzing and assessing Citywide exposures.
- ✓ Negotiated and adopted short-term successor Memoranda of Understanding with the 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).
- ✓ Updated and released the City's annual Injury and Illness Prevention Program.
- ✓ Successfully completed the RFP process and selection of TPA for City's Workers Compensation Program.
- ✓ Managed multiple requests for Certificates of Insurance and endorsements from various departments throughout the City.
- ✓ Ongoing partnership and monitoring of Third-Party Workers' Compensation Administrator.
- ✓ Filed and managed 127 (up from 108 last year) new Workers' Compensation claims and processed 128 Record Only claims, and addressed all related issues; tracked and approved all modified duty, 4850 and TTD benefits assisting with proper Payroll disbursements.
- ✓ Ongoing oversight of 159 litigated Workers' Compensation cases.
- ✓ Approved 54 (up from 48 last year) Workers Compensation Settlement Authorization Requests.
- ✓ Processed 198 (down from 209 last year) "Potential" claims against the City.
- ✓ Investigated and managed 79 (down from 90 last year) new liability claims, inclusive of negotiations focused toward resolution and reduction of liabilities against the City.
- ✓ Closed 71 claims through denials, negotiated settlements and/or litigation.
- ✓ Established 49 (down from 52 last year) Recovery claims to pursue reimbursements for damages to City Property.
- ✓ Recovered \$107,932 (down from \$116,619 last year) from responsible parties, reimbursed back to City departments for property damage caused by Third Parties. An additional \$100,000 is outstanding awaiting Restitution Orders by the District Attorney's Office.
- ✓ Vendors:
 - 4,673 Certificates of Insurance and Endorsements processed
 - 1,192 Active Vendors
 - 1,361 Archived Vendors
- ✓ Customer Care answered 64,671 phone calls and entered 26,715 new requests for assistance into Publicstuff.
- ✓ Employed new technologies to improve our organization's cyber security posture
- ✓ Completed monthly PCI compliance tests for systems that handle financial transactions.
- ✓ Performed Fiscal Year computer and network upgrades.
- ✓ Supported teleworking initiatives and assisted City staff with remote connectivity in response to COVID-19.
- ✓ Began the installation of 54 video cameras and video recording solution for the downtown area in coordination with the Police Department.
- ✓ Launched 4 quarterly phishing campaigns to City Staff to test their abilities in spotting and handling potential suspicious or malicious emails.
- ✓ Completed the National Cybersecurity Review through the Center for Internet Security (CIS) to measure gaps and capabilities of our cybersecurity defenses.
- ✓ Completed network upgrades for City Hall South 1st floor and Neighborhood Services to improve network performance.
- ✓ Implemented Web Application Firewalls (WAF) to protect internet facing applications.
- ✓ Completed a request for proposals for the Citywide website replacement project and selected a vendor.
- ✓ Converted 100% of all eligible City mobile phones to AT&T FirstNet, a program to provide priority cellular service in the event of a large emergency and began converting iPads and Laptops as appropriate.
- ✓ Selected a vendor for the City Website Replacement Project through RFP, and began migrating the City's current website.

- ✓ Extended the City's Microsoft Enterprise Agreement for 3 years and included licenses to allow the future upgrade of all City staff to Office 365.
- ✓ Procured hardware necessary for the City's JD Edwards upgrade to Release 22 to support Online Purchase Order Requisition and ACH Advice Implementation.

GOALS

- Negotiate Memoranda of Understanding during 2022 with the following groups: Oceanside City Employees' Association (OCEA); Management Employees of the City of Oceanside (MECO); Oceanside Police Officers' Association – Non-Sworn (OPOA-NS); Western Council of Engineers (WCE); and Oceanside Marine Safety Employees' Association (OMSEA).
- Complete the RFP process and selection of a Contract Safety Officer (current agreement ends in December 2022).
- Evaluate and enhance recruitment efforts to attract top quality candidates.
- Re-establish efforts in offering wellness programs/initiatives for City employees.
- Ensure public access to information in a timely manner.
- Collaborate with Oracle JD Edwards consultants to reflect streamlined HR business processes within the Oracle Release 22 Upgrade. The upgrade will include the removal of redundancies and double entries; a staging table to enter future dated Personnel Action Forms; and the ability to upload NeoGov new hire information into Oracle's Employee Data screen.
- Create a training program for front-line supervisors and middle managers to develop a foundational understanding of employee/employer relations, leadership skills, managing employee performance and attendance issues, and sharing management best practices.
- Deliver a reliable and secure computer infrastructure with high-speed network access to all City facilities.
- Provide an easily maintained and user-friendly public website to Oceanside residents and City staff.
- Evaluate and propose new technologies to improve organizational efficiencies.
- Continue to assist the City Engineer with technology requirements for the new Fire Station 1 design, beach improvements, and Fire Station 8.
- Secure the appointment of a new IT Security Officer.
- Evaluate Citywide technology replacement options.



HUMAN RESOURCES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$2,521,430 | \$2,478,797 | \$2,923,521 | \$3,168,418 |
| 5110 Temporary/Part Time Employees | 32,529 | 2,613 | 44,630 | 36,872 |
| 5120 Overtime | 45,343 | 43,951 | 44,723 | 46,373 |
| 5206 Fringe Benefit Burden-Wcomp | 19,200 | 18,879 | 52,029 | 56,119 |
| 5207 Fringe Benefit Burden | 1,262,677 | 1,253,631 | 1,462,417 | 1,674,060 |
| 5212 Pension Bond Debt Charge | 31,404 | 32,650 | 32,301 | 32,530 |
| 5230 Auto Allowance | 4,917 | 5,280 | 5,280 | 5,280 |
| 5235 Compensated Absences | 18,943 | 41,004 | - | - |
| | 3,936,443 | 3,876,805 | 4,564,901 | 5,019,652 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 696,537 | 707,157 | 861,149 | 908,898 |
| 5306 Professional Svc w/IT alloc | 27,162 | 22,671 | 14,260 | 14,973 |
| 5310 Temp. Agencies/Individuals | - | - | 21,708 | 21,792 |
| 5315 Utilities | 19,252 | 18,874 | 22,049 | 22,489 |
| 5320 Repair and Maintenance | 1,772,882 | 1,266,125 | 1,317,915 | 1,346,136 |
| 5325 Infrastructure < \$100K | 460,307 | 447,390 | 562,516 | 592,516 |
| 5330 Machry & Equip <\$10K | 410,494 | 400,973 | 527,227 | 572,227 |
| 5335 Rents & Leases - Equip, Bldgs | 363,900 | 335,116 | 657 | 689 |
| 5340 Ins other than Employee Benefit | 1,393,462 | 1,624,418 | 2,241,000 | 3,402,600 |
| 5345 Travel & Conference | 15,218 | 1,706 | 41,067 | 41,545 |
| 5350 Training - Registrtn Fees | 3,435 | 2,922 | 30,012 | 30,331 |
| 5355 Matl Supplies&Services | 84,303 | 104,967 | 654,618 | 695,225 |
| 5360 Advertising | - | - | 2,526 | 2,652 |
| 5370 Postage | 3,625 | 3,002 | 5,923 | 5,997 |
| 5375 Dues,Books&Subs | 3,094 | 4,406 | 6,834 | 7,021 |
| 5385 Telephone | 476,325 | 441,846 | 645,581 | 605,730 |
| 5405 Administration Fees | 3,044 | 2,223 | 2,300 | 2,300 |
| 5465 Self-Insured Claims Paid | 804,464 | 580,737 | 1,030,000 | 1,030,000 |
| 5470 Claims Management | 317,349 | 459,854 | 780,000 | 780,000 |
| | 6,854,853 | 6,424,386 | 8,767,342 | 10,083,121 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 638,988 | 584,397 | 604,810 | 699,440 |
| | 638,988 | 584,397 | 604,810 | 699,440 |
| Transfers | | | | |
| 6900 Transfers Out | 383,150 | 178,999 | - | - |
| | 383,150 | 178,999 | - | - |
| Other | | | | |
| 5410 CalCard Purchases | - | 90 | - | - |
| 5430 Bad Debt | 7,331 | 11,369 | - | - |
| 5482 Retirement Premiums | 27,299,523 | 29,175,494 | 31,189,274 | 32,589,998 |
| 5483 Insurance | 18,140,101 | 18,119,930 | 19,937,530 | 20,800,559 |
| 5484 Employee Tuition Reimbrsmt | 53,231 | 60,770 | 65,000 | 65,000 |
| 6007 Pension Expense - GASB 68 | 220,631 | (59,289) | - | - |
| 6010 Depreciation Expense | 4,408 | - | - | - |
| | 45,725,223 | 47,308,364 | 51,191,804 | 53,455,557 |
| Total Expenditures | \$57,538,657 | \$58,372,951 | \$65,128,857 | \$69,257,770 |

HUMAN RESOURCES – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$3,936,443 | \$3,876,805 | \$4,564,901 | \$5,019,652 |
| Maintenance & Operations | 6,854,853 | 6,424,386 | 8,767,342 | 10,083,121 |
| Internal Service Charges | 638,988 | 584,397 | 604,810 | 699,440 |
| Transfers | 383,150 | 178,999 | - | - |
| Other | 45,725,223 | 47,308,364 | 51,191,804 | 53,455,557 |
| Total Expenditures | \$57,538,657 | \$58,372,951 | \$65,128,857 | \$69,257,770 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 151010814 - Risk Management Admin. | \$3,214,859 | \$3,223,230 | \$4,593,943 | \$5,826,225 |
| 152010818 - Workers Compensation Admin | 5,097,184 | 4,371,570 | 5,633,793 | 5,977,602 |
| 155010841 - Information Systems | 1,746,238 | 1,593,735 | 2,168,239 | 2,334,036 |
| 155155841 - Audio Visual | 163,757 | 155,370 | 163,774 | 186,305 |
| 155157841 - Communications | 582,094 | 561,913 | 749,103 | 762,119 |
| 155158841 - City Wide Copiers/Printers | 336,505 | 363,857 | 510,779 | 510,779 |
| 155159841 - Building Controls | 43,325 | 38,721 | 53,100 | 53,100 |
| 155160841 - Citywide Software | 253,151 | 275,286 | 267,911 | 278,052 |
| 155162841 - Network Infrastructure | 1,502,166 | 936,770 | 1,153,435 | 1,233,435 |
| 155164841 - Public Safety System | 403,405 | 495,068 | 564,475 | 573,773 |
| 155165841 - SCADA | 384,185 | 369,996 | 380,419 | 432,874 |
| 155167841 - Utility Systems | 418,503 | 371,884 | 491,087 | 513,659 |
| 1814 - Risk Management | 333,150 | 178,999 | - | - |
| 1841 - Information Services | 54,408 | - | - | - |
| 250253817 - Employee Benefits Adm | 41,891,036 | 44,388,956 | 47,216,803 | 49,306,188 |
| 260010101 - Personnel Administration | 687,845 | 642,625 | 740,724 | 788,781 |
| 270271871 - Centralized Call Center | 426,845 | 404,972 | 441,272 | 480,842 |
| Total Expenditures | \$57,538,657 | \$58,372,951 | \$65,128,857 | \$69,257,770 |

| NON DEPARTMENTAL EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$363,350 | \$490,676 | \$ - | \$ - |
| CalPERS Unfunded Liability | 5,888,667 | 2,165,030 | 600,000 | 600,000 |
| Vacancy Factor | - | - | (1,750,000) | (4,257,518) |
| Maintenance & Operations | 3,419,252 | 2,809,922 | 2,985,566 | 5,560,315 |
| Internal Service Charges | 2,623,109 | 2,569,556 | 3,672,040 | 4,358,147 |
| Transfers | 16,165,603 | 3,946,245 | 820,000 | 2,410,000 |
| Other | (1,542,498) | 1,477,176 | - | - |
| Total Expenditures | \$26,917,483 | \$13,458,605 | \$6,327,606 | \$8,670,944 |

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.

NON-DEPARTMENTAL – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$26,272 | \$21,959 | \$ - | \$ - |
| 5105 Vacancy Factor | - | - | (1,750,000) | (4,257,518) |
| 5110 Temporary/Part Time Employees | 89,348 | 203,400 | - | - |
| 5120 Overtime | 229,305 | 243,804 | - | - |
| 5207 Fringe Benefit Burden | 18,424 | 21,513 | - | - |
| 5213 CALPERS Unfunded Liability | 5,888,667 | 2,165,030 | 600,000 | 600,000 |
| | <u>6,252,017</u> | <u>2,655,706</u> | <u>(1,150,000)</u> | <u>(3,657,518)</u> |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 49,706 | 39,766 | 5,286 | 24,450 |
| 5310 Temp. Agencies/Individuals | - | 4,279 | - | - |
| 5320 Repair and Maintenance | 7,892 | 11,743 | - | - |
| 5326 Studies & Reports | 8,564 | 20,532 | 51,000 | 53,550 |
| 5330 Machry & Equip <\$10K | 1,629 | 53,555 | - | - |
| 5335 Rents & Leases – Equip, Bldgs | - | 34,400 | - | - |
| 5345 Travel & Conference | - | 4 | - | - |
| 5355 Matl Supplies&Services | 179,438 | 80,480 | 16,874 | 17,718 |
| 5375 Dues,Books&Subs | 156,742 | 154,900 | 171,064 | 179,617 |
| 5380 Uniform | 1,169 | 43 | - | - |
| 5390 Taxes, Licenses & Permits | - | - | - | 2,207,304 |
| 5395 Contrib-Community Svc/Non Prof | 2,300,224 | 1,593,788 | 1,793,643 | 2,114,636 |
| 5405 Administration Fees | 692,342 | 663,427 | 731,442 | 768,014 |
| 5435 Special Events | 21,414 | 2,488 | 216,257 | 195,026 |
| 5460 Laboratory Operations | 132 | - | - | - |
| | <u>3,419,252</u> | <u>2,809,922</u> | <u>2,985,566</u> | <u>5,560,315</u> |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 2,623,109 | 2,569,556 | 3,672,040 | 4,358,147 |
| | <u>2,623,109</u> | <u>2,569,556</u> | <u>3,672,040</u> | <u>4,358,147</u> |
| Transfers | | | | |
| 6900 Transfers Out | 16,165,603 | 3,946,245 | 820,000 | 2,410,000 |
| | <u>16,165,603</u> | <u>3,946,245</u> | <u>820,000</u> | <u>2,410,000</u> |
| Other | | | | |
| 5430 Bad Debt | 297,845 | 392,904 | - | - |
| 6030 GASB 31 Adjmt | (1,840,343) | 1,084,272 | - | - |
| | <u>(1,542,498)</u> | <u>1,477,176</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | \$26,917,483 | \$13,458,605 | \$6,327,606 | \$8,670,944 |

NON-DEPARTMENTAL – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$6,252,017 | \$2,655,706 | \$ - | \$ - |
| Maintenance & Operations | 3,419,252 | 2,809,922 | 2,985,566 | 5,560,315 |
| Internal Service Charges | 2,623,109 | 2,569,556 | 3,672,040 | 4,358,147 |
| Transfers | 16,165,603 | 3,946,245 | 820,000 | 2,410,000 |
| Vacancy Factor | - | - | (1,750,000) | (4,257,518) |
| CalPERS Unfunded Liability | - | - | 600,000 | 600,000 |
| Other | (1,542,498) | 1,477,176 | - | - |
| Total Expenditures | \$26,917,483 | \$13,458,605 | \$6,327,606 | \$8,670,944 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1101 - General Fund | \$12,588,260 | \$3,960,517 | - | - |
| 170130101 - COVID-19 Pandemic | 1,239,333 | 570,251 | - | - |
| 170131101 - COVID-19 Increased Ops Exp | - | 58,889 | - | - |
| 170174101 - NonDepartmental Expense | 11,711,624 | 7,344,621 | 4,499,283 | 6,500,994 |
| 170177101 - City Memberships & Fees | 161,133 | 158,611 | 183,767 | 211,855 |
| 170180101 - Humane Society Contract | 1,092,119 | 1,258,116 | 1,449,360 | 1,753,139 |
| 170181101 - City Wide Employee Recognition | 6,286 | 818 | 9,457 | 9,930 |
| 170230101 - Emrgncy Motel Voucher Program | - | - | - | - |
| 170936101 - NonDeptmntl - Special Events | 118,728 | 106,782 | 185,739 | 195,026 |
| Total Expenditures | \$26,917,483 | \$13,458,605 | \$6,327,606 | \$8,670,944 |

MEASURE X

THIS PAGE INTENTIONALLY BLANK

| MEASURE X EXPENDITURE BUDGET SUMMARY | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,007,746 | \$2,149,436 | \$2,762,560 | \$4,484,770 |
| Maintenance & Operations | 281,666 | 1,277,643 | 1,758,748 | 1,902,414 |
| Internal Service Charges | - | 1,054 | 36,385 | 38,055 |
| Capital Outlay | 39,928 | 21,716 | - | - |
| Transfers | 8,735,580 | 7,193,075 | 12,375,000 | 14,500,000 |
| Total Expenditures | \$11,064,920 | \$10,642,924 | \$16,932,693 | \$20,925,239 |
| Full time equivalent | 18.58 | 19.58 | 19.58 | 47.58 |
| Hourly extra help | 19.00 | 19.00 | 19.00 | 49.00 |

| MEASURE X – CIP EXPENDITURE BUDGET SUMMARY | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|----------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted 2022-23 |
| Personnel | \$11,227 | \$84,883 | \$ - | \$ - |
| Maintenance & Operations | 130,267 | 426,960 | 553,500 | 773,500 |
| Internal Service Charges | 262,977 | 376,013 | 580,000 | 355,000 |
| Capital Outlay | 511,045 | 3,489,498 | 11,241,500 | 13,371,500 |
| Total Expenditures | \$915,516 | \$4,377,354 | \$12,375,000 | \$14,500,000 |

BACKGROUND

On November 6, 2018, Oceanside voters approved Measure X by 55.7%. Measure X enacts a temporary one-half percent transaction and use tax (aka sales tax) for seven years to provide funding to maintain and improve general city services including: police patrols, crime, drug, and gang prevention, fire, paramedic and 9-1-1 response, pothole repair, street maintenance, improved infrastructure, maintain safe, clean parks and beaches, and address homelessness.

The provisions of Measure X are contained in Ordinance 18-OR0334-1 which added Chapter 34, Article II, sections 34.6.1 through 34.6.17 to the Oceanside City Code (OCC). The ordinance establishes a transaction and use tax district and provides that the tax goes into effect on the first day of the first calendar quarter commencing more than 110 days after approval of the ordinance by the electorate. Thus, the effective date was April 1, 2019.

SEPARATE FUND

The City of Oceanside's Financial Services Department has established a separate fund as required by OCC 34.6.16A, to separately account for all Measure X revenues and expenditures. Additionally, the Financial Services Department will ensure that this sub-fund is included in the City's annual audit pursuant to OCC 34.6.16c.

CITIZENS OVERSIGHT COMMITTEE

In order to provide for citizens' oversight, transparency and accountability in connection with expenditures of tax revenues generated by Measure X, the City Council created a Citizens Oversight Committee (COC). The COC is comprised of seven members, all of whom are City residents with demonstrated expertise in accounting, finance, engineering, construction, or municipal government. Current City employees and elected/appointed officials are disqualified from membership. Regular meetings of the COC occur in March or April of each year, prior to the City Council budget workshop, and in the fourth quarter of each calendar year.

RESPONSIBLE SPENDING PLEDGE

The City Council adopted a Responsible Spending Pledge which declares the City Council's intent that any new revenues generated by Measure X be used to improve infrastructure and maintain/improve the delivery of public safety services consistent with the ballot question that was approved by the voters. The Responsible Spending Pledge identifies the programs and projects that are eligible for funding with Measure X proceeds, as presented to the City Council on June 6, 2018, when the City Council voted to place the measure on the ballot.

ANALYSIS

The City Manager developed the prior years' Spending Plans in consultation with staff based on the priorities outlined in Measure X to improve public safety and infrastructure. To that end, the prior years' Measure X Spending Plan focused on improved public safety services including programs to address homelessness, and infrastructure improvements focused on roads, public safety and beachfront improvements. These priorities ranked highly in the initial survey and citizen feedback during the Measure X process. The Measure X ballot question also specifically listed "police patrols, crime, drug, and gang prevention, fire, paramedic and 9-1-1 response, pothole repair, street maintenance, improved infrastructure, maintain safe, clean parks and beaches, and address homelessness" as examples of general city services that could be funded by Measure X.

PROPOSED YEAR 4 SPENDING PLAN FOR FY 2022-23

The Year 4 Spending Plan continues the programs and infrastructure projects initiated in prior years with the following adjustments.

Revenue The City's Sales Tax Consultant, HdL Companies, has estimated Year 4 revenue of \$17,441,820 (net of State administrative fees). This compares to the original projection of \$11,544,721 for Year 4 revenue. The additional revenue is primarily based on increased internet Sales/Use Tax receipts following the United States Supreme Court decision in *South Dakota v. Wayfair, Inc.*, 138 S.Ct. 2080 (2018) and California's enactment of AB 147 implementing this decision. This court decision and law expanded the collection of state sales and use taxes from out-of-state businesses that sell to California residents and businesses over the internet.

Additionally, an estimated \$10,128,949 in unspent funds from Year 3 are being rolled over for reallocation in Year 4. This amount includes \$6.8 million in higher than projected revenues and \$3.3 million in lower than expected expenditures. As a result of these changes, the total amount available for budgeting in Year 4 is \$27,570,769.

Expenses from Ongoing Projects and Programs The Year 4 Spending Plan continues the programs and projects initiated in Years 1, 2, and 3:

1. **Homeless Outreach Team (HOT).** The Spending Plan continues to fund two additional staff serving as the City's second HOT team. The Year 4 budget is increased to \$410,299 based on actual costs for the personnel on this team. These are positions that can be moved into other police programs after seven years when the Measure X revenues end since retirements will create new vacancies in the department.
2. **The Crime Suppression Team.** The Plan provides \$500,000 in Year 4 funding for the Police Department to deploy officers on an overtime basis to engage in additional crime suppression focused on the downtown and transient/homeless issues. This is a reduction of \$150,000 from what was budgeted in Year 3. It is anticipated that the implementation of a Community Services Officer program will reduce the demands on this team.
3. **Additional HOT Social Worker.** The Plan continues funding for an additional contract social worker to partner with the additional HOT team, at a cost of \$77,000 in Year 4.
4. **Homeless Diversion/Prevention, Homeless Reunification Program, and Homeless Hiring Programs.** This line item funds services such as emergency rent, security deposit, and first/last months' rent, bridge housing, and funding to reunite homeless persons with family members as needed in order to keep people from becoming homeless or to rehouse those experiencing homelessness. Additionally, it is proposed to launch a Homeless Hiring Program which will qualify and screen homeless Oceanside residents for a work program in coordination with a nonprofit partner. Staff has reissued a Request for Proposals (RFP) for this project in Year 3 and is reviewing proposals. In order to fund these programs, \$500,000 would be allocated in Year 4.
5. **Contract Sobering Services.** The plan includes funding of \$617,100 for the Contract Sobering Services Center that opened in December of 2020. The budget for this program increased by \$117,100 from Year 3 to pay for additional services provided to those intoxicated with substances other than alcohol. The County of San Diego provided \$166,000 in funding for these programs in Years 1 and 2; this amount was increased to \$271,000 in Year 3 and staff will continue to seek support from the County of San Diego to fund this important and effective program.
6. **Enhanced Emergency Service Delivery Model (EMT Program).** This program successfully launched in September 2019. The Year 4 budget is increased to \$1,793,577 to account for increases in minimum wage and actual costs for the EMT training academy. This program can be scaled back after seven years when the Measure X revenues end since the additional staff will be hired on limited contracts and other positions will open up through retirements.
7. **Fire Station 1 Construction.** Design on the Fire Station1 has been completed. The City received bids from five of the seven pre-qualified general contractors. The Engineer's Estimate was \$16M to \$18.5M. The five bids ranged from \$12.36M to \$15.49M. All bids need to be reviewed and vetted. In addition to the construction contract, funds will be needed for contingency and construction management and inspection. Staff plans to make a recommendation to City Council for award on April 6, 2022.

Staff anticipates a construction start timeframe of May 2022 with an 18-month construction period. \$7.5 million was included in Year 3 to fund construction and another \$5.875 million in Year 4 (\$3.725 million had been allocated in prior years and will also go toward construction). Last Fall, Staff received a \$3.5 million Department of Defense Office of Local Defense Community Cooperation (OLDCC) grant to help offset some of the Measure X funding requests. Staff is also seeking additional State and/or Federal funding to offset the need for additional Measure X funding.

8. **Road Repairs/Overlays/Slurry Seals.** The City invests approximately \$7 million annually in pavement management including overlays, slurry seals and rehabilitation projects, however this funding level is not adequate to maintain the current pavement condition. The City's current Pavement Condition Index (PCI) is 56 and declining. At least \$2.5 million in additional funding is needed annually to increase the City's PCI rating by 8-10 points over ten years, which would indicate that City's streets are in upper fair to very good condition. \$3,500,000 is proposed for the fourth year of Measure X funding.

Between July 2020 and December 2021, Measure X has funded 25 miles of slurry seal work and 10 miles of overlay. An additional 11 miles of slurry seal work and nine miles of overlay will be funded by Measure X and completed in calendar year 2022.

9. **South Strand Rehabilitation Project.** Staff is proposing to surface grind and apply bridge deck repair concrete as an interim measure while a design is prepared to stabilize the voids under the concrete slab and assess the sea wall. The Year 4 plan includes \$2.5 million for continuation of this project.
10. **Buccaneer Beach Park Facilities Study.** Design is underway and \$1.825 million is needed in Year 4 for completion of design and permitting. This process will include public outreach to ensure the proposed project meets community expectations.
11. **Police Department: Equipment, Training, and Operational Studies.** The Year 4 plan includes \$500,000 for equipment, training, planning, and operational studies designed to increase response time and effectiveness of the Police Department.
12. **Fire Department: Equipment, Training, and Operational Studies.** The Year 4 plan includes \$300,000 for equipment, training, planning, and operational studies designed to increase response time and effectiveness of the Fire Department.

Proposed New Projects for Year 4 and Going Forward. After updating the revenues and expenses based on actuals and changes as noted above, the Seven Year Preliminary Expenditure Plan has a projected surplus of \$19.6 million. Based on this forecast, staff is recommending the following changes to the plan:

1. **Community Services Officer Model Implementation.** This proposed Year 4 spending plan includes \$1.7 million to implement an expanded Community Services Officer Program within the Police Department. The number of CSOs would expand from four to 32. This program is designed to create a pipeline of future police officers, dispatchers, forensic technicians, and analysts when vacancies occur. An added benefit is the increased staff capacity throughout the department and allow sworn police officers to more quickly respond to emergencies. This program would be on-going for the duration of Measure X and has been included in the preliminary seven-year spending plan. Note: this program will be made up of provisional positions that could be eliminated following the sunset of Measure X should other funding sources not be identified.
2. **Traffic Calming Measures.** The plan includes \$300,000 in Year 4 funding to implement traffic calming measures throughout the City to improve safety for motorists, pedestrians and cyclists. Measures such as speedhumps, roundabouts, median islands, and intersection turn restrictions are proven to encourage safer, more responsible driving. This program would be on-going for the duration of Measure X and \$300,000/annually has been included in the preliminary seven-year spending plan.
3. **Police Headquarters Expansion/Relocation.** A consultant is completing a needs-assessment study for a new or expanded Police Headquarters. Staff recommends earmarking \$2 million to begin next steps toward implementation of the recommendations from the study. Once the project is defined, staff would return for specific authorization for costs associated with these next steps.

Preliminary Seven-Year Expenditure Plan. The Spending Plan also includes a preliminary plan for expenditures for the seven-year duration of Measure X (through March 2026). This plan anticipates continuance of the public safety and homelessness programs throughout the duration of the Measure, including cost escalators where appropriate, and completion of the infrastructure improvements initiated during Years 1, 2, and 3. The total cost to continue/complete these items is estimated to be \$47,753,230 which is fully covered by the anticipated revenue leaving a positive balance of \$9.1 million. This is a change from the initial Seven Year Expenditure Plan, where revenues were not projected to cover expenses. Attachment 2 is a detailed spreadsheet illustrating the preliminary plan for the full seven years of Measure X.

Construction costs for infrastructure improvements are based on current projections and will not be fully known until projects are bid. Staff will continue to look for State and Federal grant opportunities and local funds generated from developer fees and CIP funds to complete infrastructure projects. As Measure X funds are budgeted in the latter years, project funding will need to be adjusted to match projected revenues. For example, some of the projects are scalable, such as the funding for road and street repairs, which means that a larger amount could be allocated in the final year to match the available revenue. Staff has also identified additional high priority capital projects that could be funded in whole or part from Measure X funds, should projects come in under estimates such that additional capacity becomes available.

Summary of Year 4 Spending Plan

| | |
|---|---------------------|
| Improved Public Safety Services including Addressing Homelessness | \$6,425,239 |
| Improved Infrastructure: | |
| Public Safety Infrastructure Projects | 5,875,000 |
| Street & Road Repairs/Improvements | 6,300,000 |
| Beaches/Beachfront/Pier/Parks | <u>2,325,000</u> |
| Total Spending Plan for Year 4 | \$20,925,239 |
| | |
| REVENUE AVAILABLE FOR YEAR 4 | \$27,570,769 |
| BALANCE TO BE CARRIED FORWARD TO YEAR 5 | \$6,645,530 |

MEASURE X – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>Personnel</i> | | | | |
| 5105 Regular Employees | \$616,126 | \$712,622 | \$944,024 | \$2,054,076 |
| 5110 Temporary/Part Time Employees | 111,158 | 71,999 | 72,000 | 220,635 |
| 5120 Overtime | 867,250 | 838,686 | 1,125,677 | 876,798 |
| 5206 Fringe Benefit Burden-Wcomp | 71,009 | 127,370 | 63,758 | 90,776 |
| 5207 Fringe Benefit Burden | 342,204 | 398,759 | 545,068 | 1,231,505 |
| 5212 Pension Bond Debt Charge | - | - | 12,032 | 10,980 |
| | 2,007,746 | 2,149,436 | 2,762,559 | 4,484,770 |
| <i>Maintenance & Operations</i> | | | | |
| 5305 Professional Services | 3,000 | 52,854 | 77,000 | 77,000 |
| 5320 Repair and Maintenance | 109 | - | 500,000 | 500,000 |
| 5325 Infrastructure < \$100K | - | 344,240 | - | - |
| 5330 Machry & Equip <\$10K | 199 | - | - | - |
| 5355 Matl Supplies&Services | 54,363 | 162,934 | 308,400 | 314,900 |
| 5380 Uniform | 23,185 | 16,911 | 11,025 | 41,025 |
| 5395 Contrib-Community Svc/Non Prof | 82,501 | 575,594 | 862,324 | 969,489 |
| 5405 Administration Fees | 118,310 | 125,110 | - | - |
| | 281,666 | 1,277,643 | 1,758,749 | 1,902,414 |
| <i>Internal Service Charges</i> | | | | |
| 5600 Internal Service Charges | - | 1,054 | 36,385 | 38,055 |
| | - | 1,054 | 36,385 | 38,055 |
| <i>Capital Outlay</i> | | | | |
| 5705 Auto Equipment | 39,928 | 21,716 | - | - |
| | 39,928 | 21,716 | - | - |
| <i>Transfers</i> | | | | |
| 6900 Transfers Out | 8,735,580 | 7,193,075 | 12,375,000 | 14,500,000 |
| | 8,735,580 | 7,193,075 | 12,375,000 | 14,500,000 |
| Total Expenditures | \$11,064,920 | \$10,642,924 | \$16,932,693 | \$20,925,239 |

MEASURE X – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,007,746 | \$2,149,436 | \$2,762,559 | \$4,484,770 |
| Maintenance & Operations | 281,666 | 1,277,643 | 1,758,749 | 1,902,414 |
| Internal Service Charges | - | 1,054 | 36,385 | 38,055 |
| Capital Outlay | 39,928 | 21,716 | - | - |
| Transfers | 8,735,580 | 7,193,075 | 12,375,000 | 14,500,000 |
| Total Expenditures | \$11,064,920 | \$10,642,924 | \$16,932,693 | \$20,925,239 |

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 150010103 - Measure X Admin | \$8,856,890 | \$7,321,185 | \$12,375,000 | \$14,500,000 |
| 150518103 - Homeless Outreach Team | 366,388 | 427,924 | 479,255 | 487,299 |
| 150519103 - Crime Suppression Team | 649,357 | 502,302 | 650,000 | 500,000 |
| 150521103 - Downtown Security | - | 344,240 | - | - |
| 150522103 - Police Equipment and Studies | - | - | 500,000 | 500,000 |
| 150564103 - Enhanced Emergency Svc Delivery | 1,101,131 | 1,413,359 | 1,928,438 | 1,801,497 |
| 150953103 - Homeless Diversion/Prevention | 91,154 | 306,912 | 500,000 | 499,999 |
| 150954103 - Contract Sobering Services | - | 327,004 | 500,000 | 617,100 |
| 150523103 - Community Service Officer | - | - | - | 1,719,344 |
| 150565103 - Fire Equipment | - | - | - | 300,000 |
| Total Expenditures | \$11,064,920 | \$10,642,924 | \$16,932,693 | \$20,925,239 |

MEASURE X – CIP – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$6,943 | \$49,128 | \$ - | \$ - |
| 5120 Overtime | 529 | 7,749 | - | - |
| 5207 Fringe Benefit Burden | 3,755 | 28,006 | - | - |
| | 11,227 | 84,883 | - | - |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 128,915 | 287,383 | 521,000 | 756,00 |
| 5325 Infrastructure < \$100K | - | 116,445 | - | - |
| 5355 Matl Supplies&Services | 1,352 | 1,296 | 32,500 | 17,500 |
| 5390 Taxes, Licenses & Permits | - | 21,835 | - | - |
| | 130,267 | 426,960 | 553,500 | 773,500 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 262,977 | 376,013 | 580,000 | 355,000 |
| | 262,977 | 376,013 | 580,000 | 355,000 |
| Capital Outlay | | | | |
| 5703 Infrastructure < \$100K | 252,908 | 3,470,744 | 11,241,500 | 13,371,500 |
| 5705 Auto Equipment | 258,138 | 18,754 | - | - |
| | 511,045 | 3,489,498 | 11,241,500 | 13,371,500 |
| Total Expenditures | \$915,516 | \$4,377,354 | \$12,375,000 | \$14,500,000 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$11,227 | \$84,883 | \$ - | \$ - |
| Maintenance & Operations | 130,267 | 426,960 | 553,500 | 773,500 |
| Internal Service Charges | 262,977 | 376,013 | 580,000 | 355,000 |
| Capital Outlay | 511,045 | 3,489,498 | 11,241,500 | 13,371,500 |
| Total Expenditures | \$915,516 | \$4,377,354 | \$12,375,000 | \$14,500,000 |

| Expenditure Summary by Program | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 902158719517 - Road Repairs/Slurry Seal | \$53,021 | \$21,839 | \$700,000 | \$700,000 |
| 902159419517 - St Restoration/Asphlt Overlay | 137,902 | 2,336,219 | 2,800,000 | 2,800,000 |
| 902177122517 – Traffic Calming | - | - | - | 300,000 |
| 907158519517 - New Fire Stnt #1/EOC Relctn | 99,810 | 102,407 | 7,500,000 | 5,875,000 |
| 907158619517 - TrainingTower/Draft Pit/Asphalt | 67,670 | 108,330 | - | - |
| 912158819517 - South Strand Rehab Study | 34,753 | 10,904 | 700,000 | 2,500,000 |
| 912158919517 - Pier Rehab/Concrete Dsgn | 14,535 | 220,378 | - | 500,000 |
| 912159019517 - Beachfront Improvements | 224,645 | 1,461,903 | - | - |
| 912159119517 - Buccaneer Beach Restrooms | 22,393 | 82,555 | 675,000 | 1,825,000 |
| 912159319517 - New Ambulance Type #1 | 258,138 | 18,754 | - | - |
| 912159719517 - Police HQ Expansion | 2,649 | 14,064 | - | - |
| Total Expenditures | \$915,516 | \$4,377,354 | \$12,375,000 | \$14,500,000 |

PUBLIC SAFETY

THIS PAGE INTENTIONALLY BLANK

| POLICE EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$54,457,807 | \$53,538,029 | \$59,511,344 | \$63,475,530 |
| Maintenance & Operations | 2,746,714 | 3,034,130 | 3,330,311 | 3,476,160 |
| Internal Service Charges | 6,045,301 | 3,133,840 | 6,150,777 | 6,980,874 |
| Capital Outlay | 411,791 | 200,254 | - | - |
| Transfers | 650,163 | 615,492 | 619,954 | 581,870 |
| Other | (21,428) | 3,255 | - | - |
| Total Expenditures | \$64,290,348 | \$63,525,001 | \$69,612,386 | \$74,514,434 |
| Full time equivalent | 325.00 | 326.00 | 324.00 | 324.00 |
| Hourly extra help | 23.00 | 21.00 | 18.00 | 18.00 |

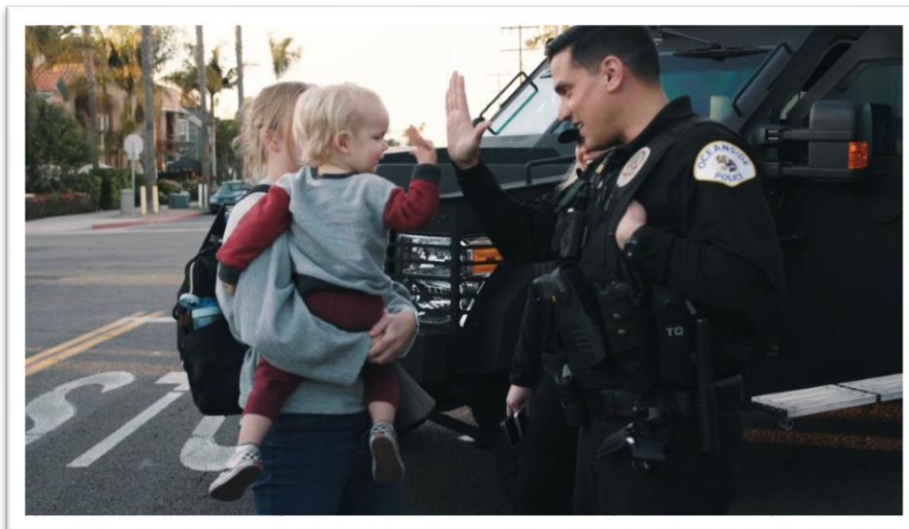
MISSION STATEMENT

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.

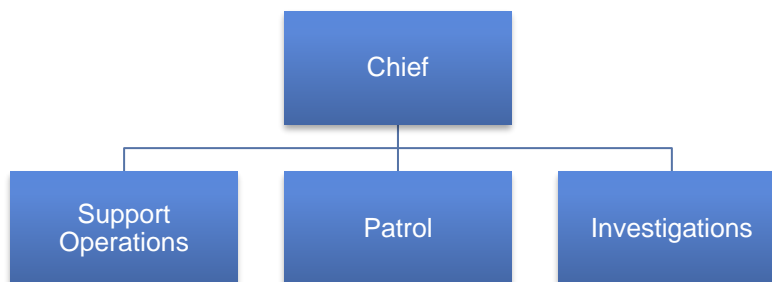
SERVICE DESCRIPTION

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.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Total FBI Crime index in Oceanside was up 9% from 2020, however, is down 20% compared to 2015.
- ✓ Property Crime in Oceanside was up 8% from 2020, however, is down 26% from 2015.
- ✓ Gang motivated violent crime in Oceanside was the lowest in over 10 years and was down 15% from 2020, 43% from 2015 and 65% from 2011.
- ✓ Partnered with the County of San Diego RAN Board to fund a full-time Latent Print Examiner.
- ✓ In response to Assembly Bill 953 (Racial and Identity Profiling Act - RIPA) the department acquired software from the Veritone company that will enable officers to utilize mobile devices to efficiently document contacts for compliance with RIPA. All officers have been trained and the department began submitting data in January 2022.
- ✓ The Crime Analysis & Intelligence Unit and the Neighborhood Policing Team worked with the City Attorney's Office and a local software vendor on a new initiative aimed at reducing crime in local hotels and motels. This program, set to begin in 2022, will allow both the department and business owners to track calls for service on a quarterly basis and implement measures for improvement.
- ✓ Property Crimes Unit
 - Investigated and closed 532 cases and arrested or issued arrest warrants for 168 suspects.
 - Expanded the Online Retail Partner program to include more retail stores and assigned a detective to address Organized Retail Crimes.
 - A Property Crimes detective has taken the countywide lead in developing a regional approach to sharing suspect information and trends involving the theft of Catalytic Converters. Additionally, a public campaign of education for citizens was launched involving the use of both traditional and social media platforms.
- ✓ Crimes of Violence Unit
 - Assigned and investigated 191 cases, closing 161 of them for a variety of dispositions including 13 arrests and 48 cases submitted to the District Attorney for review and pending warrants.
 - Investigated a shooting homicide that occurred during the commission of a robbery. The case was extremely complicated involving multiple crime scenes and numerous suspects and victims. Within 48 hours, 12 interviews were conducted, 13 phones forensically examined and 7 suspects arrested, 4 of which have been charged with murder.
 - Worked with the Crime Analysis & Intelligence Unit to investigate a robbery series in which suspects stole thousands of dollars in cell phones and Apple watches from stores in the counties of San Diego, Los Angeles, Orange and San Bernardino. The suspect was arrested and has been charged with 30 cell phone robberies in those jurisdictions.
 - Investigated 5 homicides. Three have been closed by arrest and 2 are currently open active investigations.

- ✓ Family Protection Unit
 - Assigned and investigated 440 cases closing 391 of them for a variety of dispositions including 10 arrests and 180 cases submitted to the District Attorney for review and pending warrants.
 - Investigated numerous cases involving juvenile victims. One case involved a 23-year-old male targeting juvenile females in a group home for sex. 5 female victims between 15 and 16 years old were identified and the suspect was arrested and is awaiting trial. Another case involved the identification and arrest of a 52-year-old male contacting a 12-year-old female via the internet over the course of three months seeking sexual acts.
 - Monitored 260 sex offenders arresting 12 for violations.
- ✓ The Property & Evidence Unit received 13,583 items of evidence, released or destroyed 26,960 items and sent 426 firearms for destruction.
- ✓ The Special Enforcement Section conducted a total of 142 proactive investigations and operations resulting in the seizure of 93 firearms, 64,000 pills (Fentanyl & Xanax), 11 lbs. of narcotics (Cocaine, Fentanyl, Heroin), 250 lbs. of illegal Marijuana products and \$170,000 in cash and jewelry seized for forfeiture from narcotics dealers.
- ✓ The Records Section verified data for 45,940 incident documents shared with local, state and federal law enforcement agencies; processed 12,164 citations issued by OPD Officers; entered 2202 items of property and 6885 vehicles into the California Law Enforcement Telecommunication system; processed 237 Public Records requests for Calls for Service; completed 155 Housing Background Checks for housing applicants; processed 638 requests from the District Attorney's office for 911 calls. Staff also worked with the Automated Regional Justice Information System (ARJIS) to meet the original compliance deadline for the National Incident-Based Reporting System (NIBRS). The San Diego region is the only area in California that was able to submit NIBRS data to the FBI beginning January 2021. Records staff is responsible for compiling the monthly crime statistics and verifies the department's Annual Crime Statistics submitted to California Department of Justice via ARJIS.



Civic Engagement

- ✓ The Senior Volunteer Patrol Program (SVPP) contributed 8,316 hours of their time and conducted 4,186 You Are Not Alone checks.
- ✓ Officers partnered with the Oceanside Unified School District (OUSD) for Turkey Drop. With this collaboration, 23 underprivileged families were able to attend an event with Christmas themed activities where they were provided a Christmas meal to take home and the children were provided gifts.
- ✓ The Department collaborated with faith-based organizations to provide groceries for over 50 families during the Faith in Blue event.
- ✓ The School Safety Enhancement Team (SSET) assisted in collecting household items, clothes and toys for needy families in partnership with OUSD.
- ✓ The Neighborhood Policing Team (NPT) and the SSET participated in a teen mother donation event servicing young mothers enrolled in the Oceanside Unified School District (OUSD). This event was held for participants that completed an infant care program hosted by OUSD.
- ✓ Collaborated with North County Life Line to provide a juvenile offender diversion program. The Diversion program provides formal counseling and classes to juvenile offenders in lieu of prosecution for those offenders that are eligible. There are currently 20 juveniles enrolled in this program.
- ✓ The Traffic Safety Unit has conducted thorough investigations of 14 fatal traffic collisions.
- ✓ First San Diego County Law Enforcement Agency to partner with 529 Garage. This is a campaign and application that assists with the registration of bicycles and reuniting this property with the owner in instances that a bicycle is stolen.
- ✓ Hired a Public Information Officer (PIO) to enhance communication and transparency with the community. The PIO has significantly enhanced the social media footprint of the Department and has improved connectivity to traditional media outlets.
- ✓ Implemented quarterly in-service training in Defensive Tactics, Firearms and de-escalation with an emphasis on decision making and best practices. This training is in addition to that mandated by California Police Officer Standards and Training (POST).
- ✓ Initiated the process of transitioning to laptops in newly acquired patrol vehicles instead of the Mobile Computer Terminals (MCTs). This represents a significant cost savings and provides greater flexibility in the use of these devices in the field.
- ✓ Started the transition to hybrid vehicle platforms in the marked Police Vehicle Fleet in accordance with the City of Oceanside Green Fleet Policy. This transition represents a higher initial cost of the vehicles, but it is anticipated the savings will be more than recovered in the fuel savings over the life of the vehicle.
- ✓ Implemented the Lateral Incentive Hiring program consisting of financial bonuses and access to hours of paid time off. This resulted in a significant increase in the lateral applicant pool and have hired, or provided job offers to 5 lateral police officers out of the 21 that have applied.
- ✓ Successfully started one Oceanside Youth Partnership (OYP) program session, servicing 14 high school students. OYP is a 16-week program designed to provide at-risk youth with hope, positive role models, education and resources to guide them to success.

Quality of Life

- ✓ The Front Desk completed 264 Sexual Offender registrations and 518 Live Scan fingerprint services. Due to COVID restrictions, the lobby was closed for most of the year, however Community Service Officers still took 2,399 crime reports from citizens as well as 35 reports via Zoom.
- ✓ The Psychiatric Emergency Response Team (PERT) responded to 925 mental health-related calls. Completed 187 involuntary commits of subjects with dangerous mental disorders, and made 151 PERT Referrals for subjects in crisis.

- ✓ Police Dispatch received 72,848 9-1-1 calls, dispatched 108,460 incidents, and received 212,174 non-emergency calls.
- ✓ TSU utilized grant funding from the Office of Traffic Safety (OTS) to conduct 75 operations for DUI, Distracted Driving, Traffic Enforcement, Motorcycle Safety and Bicycle/Pedestrian Safety. During these operations, over 35 Driving Under the Influence arrests were made and over 1,700 traffic citations were issued in an effort to improve traffic safety.
- ✓ Encampment Team Officers conducted 137 operations resulting in 111 arrests, removal of 4 illegal camps and issuance of 614 citations.
- ✓ The K9 Unit assisted in the apprehension of 71 suspects and 24 narcotics searches.
- ✓ Harbor Officers conducted 24 vessel rescues, and worked with Federal Law Enforcement agencies to conduct 14 maritime narcotic/human trafficking investigations.
- ✓ Beach Team Officers issued 157 citations and made 253 arrests around the beach and pier area.
- ✓ The Crime Suppression Team made 312 Felony/Misdemeanor arrests, issued 308 citations, and responded to 647 calls for service.

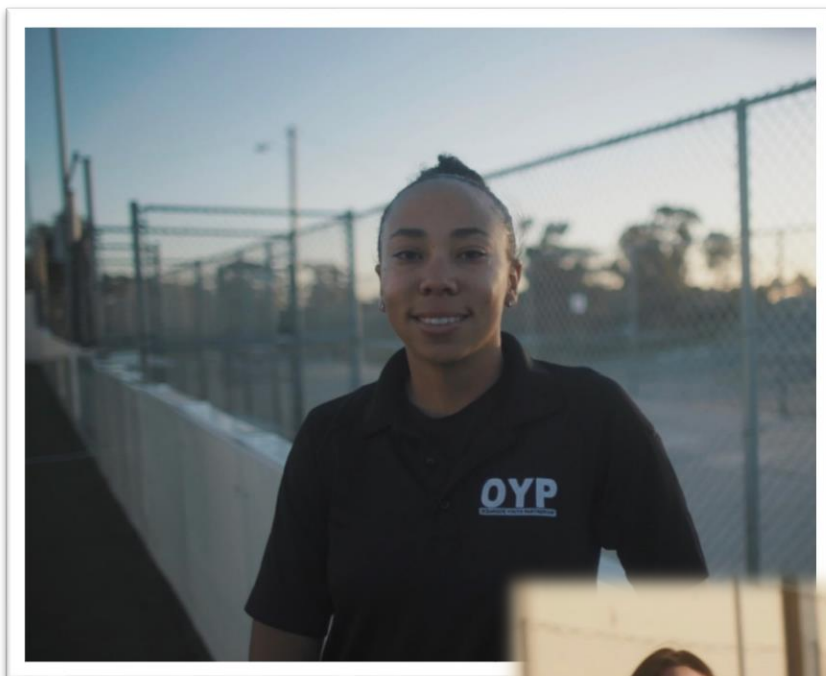
| PERFORMANCE MEASURES | |
|--|------------------------------------|
| INDICATORS | TARGET FY 2022-23 |
| Respond to priority 1 calls for service | 6 minutes |
| Complete all preliminary crime reports | 5 days |
| Provide copies of reports to authorized recipients | 10 days |
| Reduce the number of preventable employee collisions | 5% |
| Fill vacant positions to increase performance and service capacity | 90% of authorized positions filled |



GOALS

City Services

- Conduct a comprehensive analysis to improve the department's deployment and staffing model to effectively and proactively address criminal activity.
- Continue to proactively address homeless issues and work in partnership with both City and community resources.
- Retool the recruitment practices of the Police Department to better connect with highly qualified candidates from within the community to fill as many vacant positions as possible.
- Implement an expanded Community Services Officer Program as a strategy to develop future police officers, dispatchers, analysts and technician as well as to expand service capacity for the community.
- Implement a Downtown Enforcement Team.
- Complete the acquisition and implementation of the Live – 9-1-1 system.
- Complete the new Police Headquarters feasibility study to include identifying an optimal location and funding plan.



POLICE – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$28,983,489 | \$27,853,246 | \$32,377,766 | \$34,371,454 |
| 5110 Temporary/Part Time Employees | 361,028 | 309,655 | 360,366 | 373,645 |
| 5120 Overtime | 4,365,529 | 3,995,432 | 2,671,965 | 2,740,804 |
| 5206 Fringe Benefit Burden-Wcomp | 2,195,651 | 1,339,624 | 3,125,041 | 3,338,472 |
| 5207 Fringe Benefit Burden | 16,029,627 | 17,424,031 | 18,263,654 | 19,836,850 |
| 5212 Pension Bond Debt Charge | 2,522,484 | 2,616,041 | 2,712,552 | 2,814,305 |
| | <u>54,457,807</u> | <u>53,538,029</u> | <u>59,511,344</u> | <u>63,475,530</u> |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 503,680 | 525,633 | 542,066 | 601,500 |
| 5315 Utilities | 2,451 | 2,214 | 9,691 | 10,211 |
| 5320 Repair and Maintenance | 201,713 | 169,057 | 231,370 | 225,119 |
| 5330 Machry & Equip <\$10K | 630,678 | 1,183,359 | 931,427 | 951,989 |
| 5335 Rents & Leases - Equip, Bldgs | 6,444 | 2,021 | 12,854 | 4,118 |
| 5345 Travel & Conference | 114,441 | 61,291 | 181,508 | 145,659 |
| 5350 Training - Registrtn Fees | 102,705 | 58,749 | 120,959 | 125,398 |
| 5355 Matl Supplies&Services | 721,325 | 598,712 | 775,305 | 869,820 |
| 5360 Advertising | 693 | 1,818 | 2,928 | 3,074 |
| 5370 Postage | 8,372 | 7,382 | 10,206 | 10,735 |
| 5375 Dues,Books&Subs | 11,549 | 7,922 | 21,389 | 22,316 |
| 5380 Uniform | 253,656 | 217,824 | 297,703 | 303,672 |
| 5385 Telephone | 49,238 | 47,292 | 54,395 | 57,114 |
| 5440 Radio Network Operating Cost | 139,769 | 150,858 | 138,510 | 145,435 |
| 5460 Laboratory Operations | - | - | - | - |
| | <u>2,746,714</u> | <u>3,034,130</u> | <u>3,330,311</u> | <u>3,476,160</u> |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 6,045,301 | 6,133,840 | 6,150,777 | 6,980,874 |
| | <u>6,045,301</u> | <u>6,133,840</u> | <u>6,150,777</u> | <u>6,980,874</u> |
| Capital Outlay | | | | |
| 5704 Machinery & Equipment | 405,691 | - | - | - |
| 5706 Furniture, Fixtures, Software | 6,100 | 200,254 | - | - |
| | <u>411,791</u> | <u>200,254</u> | <u>-</u> | <u>-</u> |
| Transfers | | | | |
| 6900 Transfers Out | 650,163 | 615,492 | 619,954 | 581,870 |
| | <u>650,163</u> | <u>615,492</u> | <u>619,954</u> | <u>581,870</u> |
| Other | | | | |
| 6030 GASB 31 Adjmt | (21,428) | 3,255 | - | - |
| | <u>(21,428)</u> | <u>3,255</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | \$64,290,348 | \$63,525,001 | \$69,612,386 | \$74,514,434 |

POLICE – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$54,457,807 | \$53,538,029 | \$59,511,344 | \$63,475,530 |
| Maintenance & Operations | 2,746,714 | 3,034,130 | 3,330,311 | 3,476,160 |
| Internal Service Charges | 6,045,301 | 6,133,840 | 6,150,777 | 6,980,874 |
| Capital Outlay | 411,791 | 200,254 | - | - |
| Transfers | 650,163 | 615,492 | 619,954 | 581,870 |
| Other | (21,428) | 3,255 | - | - |
| Total Expenditures | \$64,290,348 | \$63,525,001 | \$69,612,386 | \$74,514,434 |

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1204 - Asset Seizure | \$(15,591) | \$ - | \$ - | \$ - |
| 1217 - Supptl Law Enforcmt | (5,461) | 3,081 | - | - |
| 1218 - State & Local Asset Seizure Fd | (376) | 174 | - | - |
| 500502204 - Federal Asset Seizure | 140,999 | - | - | - |
| 500502218 - St & Local Asset Seize 15% | - | - | 600 | 600 |
| 500506101 - Public Safety Communications | 3,305,955 | 3,582,035 | 3,697,362 | 3,962,444 |
| 500509101 - Harbor Police | 2,381,350 | 2,378,040 | 2,514,465 | 2,790,789 |
| 500510218 - St & Local Asset Seize 85% | - | 24,258 | 3,400 | 3,400 |
| 500511204 - Asset Forfeiture-Justice Fds | - | 36,626 | 313,500 | 313,500 |
| 500512204 - Asset Forfeiture-Treasury Fds | - | - | 33,500 | 33,500 |
| 500515101 - OPD-Support Operations | 13,018,917 | 13,044,544 | 14,311,325 | 16,271,307 |
| 500516101 - OPD-Investigations | 15,084,692 | 14,170,186 | 16,103,524 | 17,072,625 |
| 500517101 - OPD-Patrol | 27,704,200 | 27,880,757 | 30,996,046 | 32,729,012 |
| 817131800217 - PS Alignment AB 109 | 4,087 | 4,959 | - | - |
| 817140020272 - ABC GAP Grant 20/21 | - | 33,732 | - | - |
| 817140408217 - COPS 2000 - 2008 Carryover | 93,850 | - | - | - |
| 817140416217 - COPS 2016 | 10,815 | 31,173 | - | - |
| 817140417217 - COPS 2017 | 120,169 | 4,860 | - | - |
| 817140418217 - COPS 2018 | 359,853 | 63,372 | - | - |
| 817140419217 - COPS 2019 | 89,862 | 314,733 | - | - |
| 817140420217 - COPS 2020 | - | 118,185 | 134,636 | - |
| 817140421217 - COPS 2021 | - | - | - | 138,338 |
| 817144117222 - JAG FED Grant - 2017 | 42,376 | - | - | - |
| 817144118222 - JAG FED Grant - 2018 | 46,222 | 3,288 | - | - |
| 817144119222 - JAG FED Grant – 2019 | - | 47,604 | - | - |
| 817140420217 - JAG FED Grant - 2020 | - | 10,942 | - | - |
| 817144319272 - OUSD Resource Offcra FY19-21 | 831,184 | 861,577 | - | - |
| 817144321272 - OUSD Resource Offcra FY21-23 | - | - | 878,319 | 902,608 |
| 817144418273 - OTS STEP FY 18/19 | 82,281 | - | - | - |
| 817144419273 - OTS STEP FY 19/20 | 102,777 | 59,294 | - | - |

POLICE – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 817144420273 - OTS STEP FY 20/21 | \$ - | \$114,928 | \$ - | \$ - |
| 817144619272 - VUSD Resource Offcrrs FY 19-21 | 190,828 | - | - | - |
| 817147415272 - IMPACT Program - NCLL | 1,978 | - | - | - |
| 817161219272 - ATF Task Force | 14,302 | 25,400 | 45,653 | 20,290 |
| 817166519222 - COVID Emergency Funding PPE | - | 72,945 | - | - |
| 817168620273 - Tobacco Grant 20/21 | - | 846 | - | - |
| 822120719274 - Gang Task Force FY 19/20 | 10,489 | 983 | - | - |
| 822120720274 - Gang Task Force FY 20/21 | - | 4,864 | 2,537 | - |
| 822120721274 - Gang Task Force FY 21/22 | - | - | - | 7,609 |
| 822120920274 - ATF/OCDEFT | - | 4,016 | - | 12,174 |
| 822133717274 - Operation Stonegarden 2017 | 17,751 | - | - | - |
| 822133718274 - Operation Stonegarden 2018 | 171,888 | 66,047 | - | - |
| 822133719274 - Operation Stonegarden 2019 | - | 37,408 | - | - |
| 822133919274 - 2019 R3 Group | 40,933 | - | - | - |
| 822133920274 - 2020 R3 Group | - | 67,996 | - | - |
| 822147616274 - CEFT Grant | 10,860 | 1,372 | 13,745 | 13,745 |
| 836120818272 - Narcotic Task Force 10/18-9/19 | 4,528 | - | - | - |
| 836120819272 - Narcotic Task Force 10/19-9/20 | 12,334 | 2,469 | - | - |
| 836120820272 - Narcotic Task Force 10/20-9/21 | - | 10,614 | 3,551 | - |
| 836120821272 – Narcotic Task Force 10/21-9/22 | - | - | - | 15,218 |
| 836151417272 - Special Law Enfrcmnt - NCTD | 394,123 | 382,486 | 401,098 | - |
| 836161519272 - Latent Print Examiner | - | 36,876 | 133,125 | 148,493 |
| 836168220272 - 19/20 - 21/22 DPPT | - | 12,025 | - | - |
| 836175021272 – Sunset Market Patrol OT | - | - | - | 41,600 |
| 917443100276 - Private Grants | (460) | - | - | - |
| 917443200276 - Police Canine Funds | 17,270 | - | 17,000 | 17,000 |
| 917443400276 - Community Donations | 3,402 | 2,481 | 3,500 | 7,500 |
| 922120400274 - HIS/ICE | - | 3,538 | - | 7,102 |
| 922120700274 - Gang Task Force | 1,964 | - | - | - |
| 922120900274 – OCDEFT/FBI | - | 4,286 | 5,500 | 5,580 |
| Total Expenditures | \$64,290,348 | \$63,525,001 | \$69,612,386 | \$74,514,434 |

| FIRE EXPENDITURE BUDGET SUMMARY | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$26,168,117 | \$26,797,793 | \$29,496,322 | \$32,393,045 |
| Maintenance & Operations | 3,824,281 | 3,824,791 | 3,797,935 | 4,204,148 |
| Internal Service Charges | 3,269,701 | 3,160,396 | 3,265,823 | 3,481,104 |
| Transfers | 51,728 | 192,690 | - | - |
| Total Expenditures | \$33,313,827 | \$33,975,670 | \$36,560,080 | \$40,078,297 |
| Full time equivalent | 125.42 | 125.42 | 129.42 | 139.42 |
| Hourly extra help | 95.00 | 95.00 | 102.00 | 99.00 |

MISSION STATEMENT

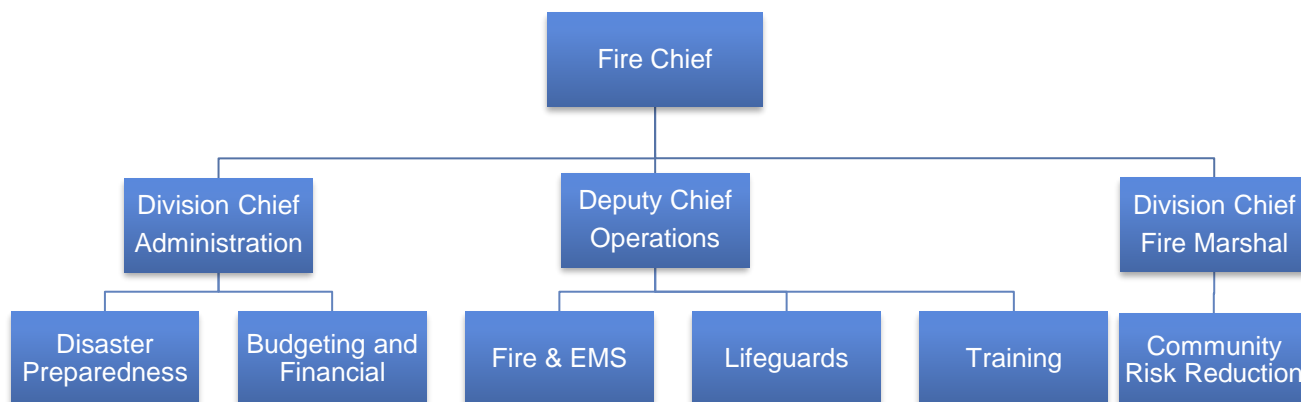
To meet and exceed community needs and expectations through the preservation and protection of life, property and the environment. We will work collaboratively with our citizens and other agencies to provide constant service with an all-risk approach. The decision-making culture of the OFD shall be based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



ORGANIZATIONAL CHART BY FUNCTION



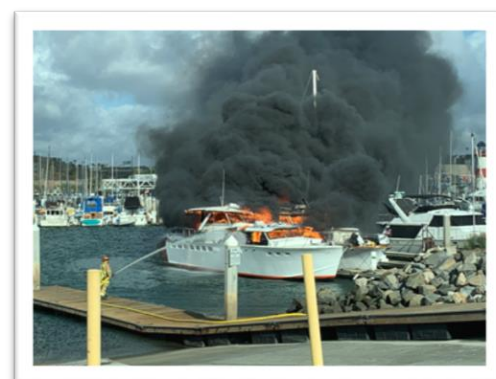
MAJOR ACCOMPLISHMENTS

- ✓ 100% inspection compliance of state mandated occupancies.
- ✓ Added full-time positions in the Lifeguard Division to maintain adequate public safety staffing on City beaches.
- ✓ Added lifeguard tower to Harbor Beach to meet increased demand for lifeguard services.
- ✓ Completed the pilot Lifeguard Tower Refurbishment project which resulted in the addition of two towers.
- ✓ Conducted three EMT academies and two Firefighter Paramedic academies.
- ✓ Hired two young residents as fire inspector trainees.
- ✓ Implemented the small unmanned aircraft system (Drone) program with two FAA certified pilots in Lifeguard division and two in Administrative/Community Risk Reduction.
- ✓ Implemented “The Compliance Engine” to significantly improve inspection, testing, and maintenance of life safety systems in the City.
- ✓ Improved the identification of arson-related fires in the City.
- ✓ Inclusion of fire apparatus and vessels in the Fleet Replacement Schedule to ensure funds are available to replace apparatus and vessels when they reach the end of their service life.
- ✓ Incorporated handheld sonar technology into lifeguard operations for locating submerged victims.
- ✓ Managed the Citywide EOC response to pandemic events, an oil spill and a tsunami.
- ✓ Maintained staffing at all fire and lifeguard stations throughout the pandemic.
- ✓ Received grants:
 - \$3,500,000 from Department of Defense for Fire Station 1 Construction
 - \$136,667 from State Homeland Security Program for Fire and Police equipment
 - \$24,843 from Urban Area Security Initiative Program for Fire and Police training participation
- ✓ Reorganized the Community Risk Reduction division to add four full-time personnel. This addressed significantly needed customer service for the business community, residents, and visitors.
- ✓ Served as the lead agency for the San Diego North Zone Fire Marshals and Fire Investigators
- ✓ Started construction of the five-story Fire Training tower at the Fire Training Center.
- ✓ The Measure X funded EMT Ambulance program transported 32% of the patients, freeing up four paramedic ambulances to transport paramedic level patients.
- ✓ Updated the Community Risk Reduction Fee Structure to keep pace with inflation and to provide for increased staffing within the Division.

| PERFORMANCE MEASURES | | | | |
|--|-------------------------------------|----------------------------------|---------------------------------|---------------------------------|
| INDICATORS | TARGET/ BENCHMARK | ACTUAL FY 2020-21 | PROJECTED FY 2021-22 | TARGET FY 2022-23 |
| Response Time for Fire/Emergency Calls | ≤ 5 minutes, 90% of the Time | ≤ 5 minutes, 90% of the Time | ≤ 5 minutes, 90% of the Time | ≤ 5 minutes, 90% of the Time |
| 12 lead ECG performed on suspected heart attack patients | > 90% of the Time | 90% | > 90% | > 90% |
| Completion of Annual Federal, State & Local Mandated Training by each employee | 300 Hours annually 100% of the time | 100% | 100% | 100% |
| Accounts payable processed to Finance w/n 7 Days | > 90% of Invoices | 100% | 100% | 100% |
| Adult Cardiac Arrest Patients w/ Pulses back are transported to a Heart Attack (STEMI) Receiving Center | > 90% of the Time | 90% | > 90% | > 90% |
| Blood glucose check performed on suspected stroke patients | > 90% of the Time | 90% | > 90% | > 90% |
| Mask, eye protection & gloves worn by FFPMs & EMTs when w/n <6ft of patient & masks placed on all patients on each EMS incident during COVID | 100% of the Time | 99% | > 99% | > 99% |
| Plan check completed w/in 15 days for initial check & 5 days for resubmittal | > 95% of the Time | 92% | > 75% | > 95% |
| Public Education & Community Outreach Requests - Confirmed | > 90% of the Time | 100% | 100% | 100% |
| Response Time to Public Record/Subpoena Requests | 100% w/in Legal Timeframe | 100% | 100% | 100% |
| State Mandated Inspections - Completed | 100% | 89% | 100% | 100% |
| Match Actual Staffing Levels to Staffing Model | 100% | 81% Due to Hourly HX limitations | 100% | 100% |

GOALS

- Complete next stage of Lifeguard Tower Replacement program and plan for future maintenance and replacement needs.
- Continue to develop programs to assist fire explorers and emergency medical technicians to become firefighter-paramedics, junior lifeguards to become full-time marine safety professionals, and interns/part-time employees to become fire inspectors.
- Continue to explore options to decrease reliance on hourly extra help personnel to staff year-round positions.
- Continue to look for ways to manage the increasing call volume and its effects on unit reliability, workload, and response times.



- Continue to manage the Emergency Medical Services (EMS) Quality Assurance/Quality Improvement (QA/QI) process to ensure the highest quality of EMS delivery.
- Continue to play an active role in the Fire Department's youth programs (Health Academy, Teen CERT, Fire Explorers, and Junior Lifeguard).
- Develop promotional academies for all ranks and within divisions.
- Identify resources and perform a community risk assessment for the City.
- Implement a beach safety/conditions "dashboard" to better inform visitors of beach status and risks.
- Increase training opportunities for baseline certification level for all technical level rescue disciplines.
- Implement efficient statistical tracking/report generating program in Lifeguard division.
- Perform a Standards of Cover analysis of the Fire Department.
- Provide input for Beachfront Improvement Project including replacement of Lifeguard Headquarters.
- Refine the Tiered Medical Dispatching Program to better align resources with incidents.
- Work with Finance on the implementation of AB1705 Supplemental EMS Reimbursement Program.



FIRE – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$12,299,535 | \$11,638,846 | \$13,327,211 | \$14,878,862 |
| 5110 Temporary/Part Time Employees | 723,852 | 662,761 | 975,688 | 988,958 |
| 5120 Overtime | 3,786,808 | 4,737,102 | 4,214,621 | 4,159,592 |
| 5206 Fringe Benefit Burden-Wcomp | 912,265 | 715,649 | 1,420,431 | 1,557,071 |
| 5207 Fringe Benefit Burden | 7,383,922 | 7,941,781 | 8,415,495 | 9,622,673 |
| 5212 Pension Bond Debt Charge | 1,061,736 | 1,101,655 | 1,142,876 | 1,185,889 |
| | 26,168,117 | 26,797,793 | 29,496,322 | 32,393,045 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 1,558,635 | 1,589,969 | 1,523,361 | 1,659,574 |
| 5306 Professional Svc w/IT alloc | 11,071 | - | 74,929 | 78,675 |
| 5310 Temp. Agencies/Individuals | - | - | 2,010 | 2,110 |
| 5315 Utilities | 140,262 | 150,787 | 198,287 | 209,545 |
| 5320 Repair and Maintenance | 103,262 | 96,074 | 154,959 | 162,708 |
| 5325 Infrastructure < \$100K | 52,161 | 6,064 | 21,143 | 22,200 |
| 5330 Machry & Equip <\$10K | 364,887 | 399,995 | 134,033 | 140,735 |
| 5335 Rents & Leases - Equip, Bldgs | 692 | 441 | 2,173 | 2,282 |
| 5345 Travel & Conference | 58,122 | 28,094 | 59,099 | 75,998 |
| 5350 Training - Registrtn Fees | 65,323 | 87,345 | 86,577 | 112,573 |
| 5355 Matl Supplies&Services | 976,699 | 994,123 | 984,951 | 1,141,002 |
| 5360 Advertising | 685 | 810 | 2,909 | 3,055 |
| 5370 Postage | 920 | 456 | 1,482 | 1,557 |
| 5375 Dues,Books&Subs | 201,576 | 213,660 | 221,679 | 233,511 |
| 5380 Uniform | 118,230 | 109,943 | 144,375 | 163,356 |
| 5385 Telephone | 105,206 | 83,184 | 102,567 | 107,695 |
| 5395 Contrib-Community Svc/Non Prof | - | - | 4,545 | 4,772 |
| 5400 Gasoline, Diesel Fuel | 1,964 | 839 | 13,898 | 14,593 |
| 5435 Special Events | 3,945 | 1,776 | 3,170 | 3,329 |
| 5440 Radio Network Operating Cost | 60,640 | 61,229 | 61,788 | 64,878 |
| | 3,824,281 | 3,824,562 | 3,797,935 | 4,204,148 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 3,269,701 | 3,160,396 | 3,265,823 | 3,481,104 |
| | 3,269,701 | 3,160,396 | 3,265,823 | 3,481,104 |
| Transfers | | | | |
| 6900 Transfers Out | 51,728 | 192,690 | - | - |
| | 51,728 | 192,690 | - | - |
| Total Expenditures | \$33,313,827 | \$33,975,670 | \$36,560,080 | \$40,078,297 |

FIRE – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$26,168,117 | \$26,797,793 | \$29,496,322 | \$32,393,045 |
| Maintenance & Operations | 3,824,281 | 3,824,791 | 3,797,935 | 4,204,148 |
| Internal Service Charges | 3,269,701 | 3,160,396 | 3,265,823 | 3,481,104 |
| Transfers | 51,728 | 192,690 | - | - |
| Total Expenditures | \$33,313,827 | \$33,975,670 | \$36,560,080 | \$40,078,297 |

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 550010101 - OFD-Admin | \$4,365,515 | \$4,337,663 | \$4,680,588 | \$4,984,174 |
| 550551101 - Community Risk Reduction | 1,316,427 | 1,253,304 | 1,528,337 | 2,122,454 |
| 550552101 - Fire Suppression | 23,739,266 | 23,524,456 | 25,696,732 | 27,630,116 |
| 550553101 - Fire Personnel Training | 752,240 | 715,567 | 853,203 | 943,902 |
| 550557101 - Beach Lifeguards | 1,740,874 | 1,626,461 | 1,879,755 | 2,460,377 |
| 550558101 - Special Lifeguarding | 13,435 | 2,292 | 41,664 | - |
| 550559101 - Junior Lifeguards | 231,390 | 194,228 | 285,581 | 313,127 |
| 550562101 - Reciprocal Mutual Aid | 539,058 | 1,681,806 | 1,183,912 | 1,183,500 |
| 550563101 - SB 523 Medical Transport | 305,770 | 380,730 | 405,308 | 435,647 |
| 817140317273 - OFD-SHSGP 2017 | 17,859 | - | - | - |
| 817140318273 - OFD-SHSGP 2018 | 90,168 | - | - | - |
| 817140319273 - OFD-SHSGP 2019 | - | 44,831 | - | - |
| 817140518273 - UASI Grant 2018 | 73,209 | - | - | - |
| 817140519273 - UASI Grant 2019 | 6,500 | 14,697 | - | - |
| 817144019273 - 2018 AFG | 110,771 | - | - | - |
| 817167820273 - 2020 AFG Spplmntl COVID-19 PP | - | 179,611 | - | - |
| 836161319272 - Beach Wheelchair Grant-CaCnsrv | 11,345 | (375) | - | - |
| 917456200276 - Misc. Safety Grants | - | 20,399 | 5,000 | 5,000 |
| Total Expenditures | \$33,313,827 | \$33,975,670 | \$36,560,080 | \$40,078,297 |

THIS PAGE INTENTIONALLY BLANK

PUBLIC WORKS

THIS PAGE INTENTIONALLY BLANK

| PUBLIC WORKS EXPENDITURE BUDGET SUMMARY | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$11,409,259 | \$11,196,458 | \$12,821,872 | \$14,282,147 |
| Maintenance & Operations | 16,069,292 | 15,727,558 | 18,884,599 | 26,527,976 |
| Internal Service Charges | 4,552,942 | 4,409,293 | 4,552,389 | 4,162,120 |
| Debt Service | 4,000,811 | 4,497,789 | 4,051,885 | 11,056,914 |
| Capital Outlay | 892,471 | 890,408 | 895,062 | 894,208 |
| Transfers | 1,826,262 | 1,315,762 | 1,317,315 | 1,437,815 |
| Other | 2,281,165 | 2,304,001 | - | - |
| Total Expenditures | \$41,032,202 | \$40,341,270 | \$42,523,122 | \$58,361,180 |
| Full time equivalent | 113.21 | 112.76 | 112.76 | 118.66 |
| Hourly extra help | 15.00 | 15.00 | 17.00 | 15.00 |

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 six divisions which include maintenance and operations, transportation engineering, property management, harbor, fleet and administration.

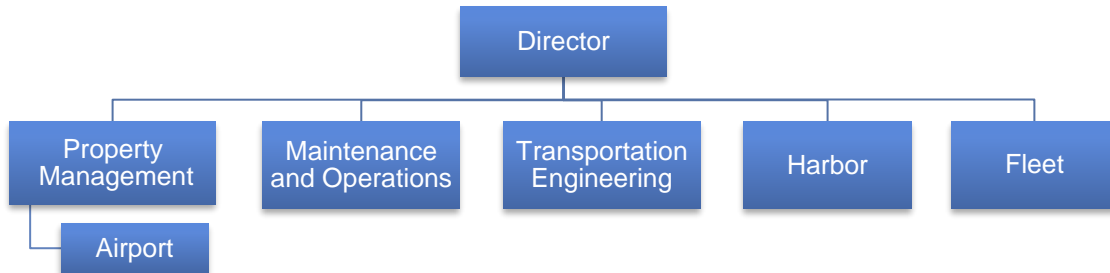
Maintenance and operations maintain the City's transportation system, buildings, facilities, street lights, traffic signals, closed landfills, fleet, streets, flood control systems, trees, parks, beaches and pier as well as provides parking lot maintenance and enforcement. Special emphasis is placed on services to neighborhoods including solid waste cleanup, 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.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Recognized as one of the 100 Best Fleets in North America by National Association of Fleet Administrators (NAFA), for the 15th straight year and Top 50 Leading Fleets by Government Fleet Magazine for 7th straight year.
- ✓ Increase availability of plugin EV Vehicles.
- ✓ Held Adult Smart Cycling classes every other month which transitioned from in person training to Zoom training.
- ✓ Conducted study to evaluate bicycle and pedestrian concerns for last five years within the City.
- ✓ Acquired 4.32 acres of vacant land off of Pacific Coast Highway for Loma Alta Wetlands Project.
- ✓ Disposed of 5.23 acres of vacant land at El Corazon for future site of a multi-purpose arena.
- ✓ Disposed of 9.85 acres of City-Owned surplus land to KB Home for a future residential development.
- ✓ Generated approximately \$5,000,000 in revenue from the lease and use of City properties.
- ✓ Extended the leases and use agreements for approximately 18 existing City tenants increasing revenues to the City for all revenue generating leases.
- ✓ Planned to close on acquisition of 3 acres of land to be used for the future site of the El Corazon Lift Station.
- ✓ As part of the Downtown Parking Program:
 - Public Works and Finance worked together to implement Virtual Parking Permits for the residents and visitors of Oceanside. The public can now conveniently access the City’s Website and purchase annual beach parking passes or apply for residential parking permits.
 - The transition to Pay-by-Plate Pay Stations in City Beach and Harbor Parking Lots has begun. 5 new Pay Stations were installed and are now serving the public.
- ✓ As part of SDG&E’s “Power Your Drive Program” 4 electric vehicle charging stations were installed at Luiseno Park.
- ✓ Public Works completed the annual vegetation management for the San Luis Rey River Flood Risk Control Project. A total of 78.46-acres mowed between Benet Road and College Boulevard.
- ✓ Approximately 3,000 palms west of the I-5 were trimmed as well as all trees within Maintenance Zones 6 and 9 which represent approximately 2,100 trees.
- ✓ Performed numerous in-house paving repair projects to address deteriorating roadway conditions.

- ✓ Managed the annual contract to clean over 3,500 storm-drain inlets.
- ✓ Achieved designation as a Tree City USA for the 13th year.
- ✓ Initiated preliminary Engineering Evaluation and Feasibility Study for a Beach Sand Replenishment and Retention Device Project.
- ✓ Replaced 35 street lights in various locations along Pacific Street and The Strand.

GOALS

City Services

- Continue to Complete a five-year bicycle and pedestrian accident study with recommendations.
- Re-establish elementary safe biking and walking presentations at Oceanside elementary schools when in-person classes resume.
- Complete three signal modifications-ongoing.
- Ongoing update of the General Plan Mobility Element.
- Update and modernize the speed limits database inventory system still in progress.
- Prepare an annual traffic safety report as a joint task with OPD.
- Continue to develop a funding strategy for maintaining and upgrading the City’s Transportation Management Center (TMC).
- Facilitate the preparation and processing of the project plan for future development of a portion of the El Corazon Phase II trails and multi-purpose paths, which will provide a new recreational area for public use in the near future.
- Development of multiple commercial components at El Corazon per the Disposition and Development Agreement with Sudberry Development.
- Continue to implement the in-house roadway repair program on major arterials.
- Coordinate with PBID (Property Based Improvement District) on implementing a downtown way-finding project.
- Complete final design of the Pier Utility Replacement Project and prepare project for bidding.
- \$1.5M grant funding for safe routes to school infrastructure at Laurel Elementary Public Outreach and Project Construction to begin in FY 22/23
- Perform maintenance obligations for the San Luis Rey River in-house. Mow Phase 1 and 2 areas of all 4 reaches and conduct invasive removal.
- Start environmental process to renew the City’s California Endangered Species Act Incidental Take Permit (CESA) and Streambed Alteration Agreement (SAA) Permit with California Department of Fish and Wildlife (CDFW) and a Section 404 permit with the USACE for the vegetation management of the San Luis Rey Flood Control Project.
- Seek funding sources for:
 - Construction of the Coastal Rail Trail from Oceanside Blvd to Morse St.
 - Improvement of bicycle infrastructure at the three intersections on Oceanside Blvd.



Sustainable Growth

- Complete SGD&E pilot dimming rate for streetlight for added energy savings.
- Initiate an organic turf management program for sport fields at City parks.
- Continue to implement the City's Integrated Pest Management Program (IPM) for City-owned parks.

Civic Engagement

- Conduct Arbor Day event and tree planting.



PUBLIC WORKS – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$6,911,956 | \$6,751,422 | \$7,621,658 | \$8,441,751 |
| 5110 Temporary/Part Time Employees | 179,512 | 228,955 | 307,270 | 358,846 |
| 5115 Elected Officials | 6,460 | 5,209 | 13,200 | 13,200 |
| 5120 Overtime | 202,776 | 212,647 | 243,982 | 244,732 |
| 5206 Fringe Benefit Burden-Wcomp | 117,204 | 115,658 | 213,572 | 238,602 |
| 5207 Fringe Benefit Burden | 3,899,658 | 3,819,544 | 4,326,267 | 4,891,347 |
| 5212 Pension Bond Debt Charge | 86,916 | 89,553 | 89,443 | 87,789 |
| 5230 Auto Allowance | 6,862 | 6,480 | 6,480 | 5,880 |
| 5235 Compensated Absences | (2,084) | (33,009) | - | - |
| | 11,409,259 | 11,196,458 | 12,821,872 | 14,282,147 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 979,786 | 2,079,826 | 1,297,294 | 1,421,594 |
| 5306 Professional Svc w/IT alloc | 10,690 | 16,035 | 16,000 | 16,800 |
| 5310 Temp. Agencies/Individuals | 46,379 | 40,765 | 55,050 | 55,303 |
| 5315 Utilities | 3,173,109 | 3,161,271 | 4,495,584 | 4,936,039 |
| 5320 Repair and Maintenance | 7,118,155 | 6,556,479 | 8,636,652 | 14,933,358 |
| 5325 Infrastructure < \$100K | 464,328 | 281,431 | 300,000 | 340,000 |
| 5326 Studies & Reports | 36,040 | 62,958 | 96,122 | 119,177 |
| 5330 Machry & Equip <\$10K | 17,390 | 23,226 | 94,576 | 97,696 |
| 5335 Rents & Leases - Equip, Bldgs | 492,217 | 193,006 | 427,936 | 439,283 |
| 5345 Travel & Conference | 12,579 | 1,061 | 29,140 | 35,099 |
| 5350 Training - Registrtn Fees | 9,634 | 9,649 | 18,924 | 24,634 |
| 5355 Matl Supplies&Services | 2,076,443 | 1,636,874 | 1,923,921 | 2,258,982 |
| 5360 Advertising | 8,716 | 7,419 | 6,978 | 7,065 |
| 5370 Postage | 5,265 | 2,906 | 7,309 | 7,615 |
| 5375 Dues,Books&Subs | 24,190 | 23,697 | 22,819 | 25,034 |
| 5380 Uniform | 107,952 | 109,952 | 110,222 | 138,427 |
| 5385 Telephone | 46,874 | 43,802 | 47,474 | 49,828 |
| 5390 Taxes, Licenses & Permits | 172,879 | 184,940 | 220,000 | 226,315 |
| 5400 Gasoline, Diesel Fuel | 1,253,559 | 1,268,761 | 1,055,000 | 1,371,000 |
| 5440 Radio Network Operating Cost | 13,107 | 23,501 | 23,598 | 24,727 |
| | 16,069,292 | 15,727,558 | 18,884,599 | 26,527,976 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 4,552,942 | 4,409,293 | 4,552,389 | 4,162,120 |
| | 4,552,942 | 4,409,293 | 4,552,389 | 4,162,120 |

PUBLIC WORKS – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Outlay | | | | |
| 5701 Land | - | 1,840,904 | - | - |
| 5702 Buildings & Treatment Plants | - | 83,511 | - | - |
| 5703 Infrastructure < \$100K | 1,910,204 | 175,519 | - | 3,416,000 |
| 5704 Machinery & Equipment | 41,237 | 52,318 | - | - |
| 5705 Auto Equipment | 2,049,370 | 2,345,537 | 4,051,885 | 7,640,914 |
| | 4,000,811 | 4,497,789 | 4,051,885 | 11,056,914 |
| Debt Service | | | | |
| 5421 Principal | 11,156 | 7,437 | 12,586 | 12,586 |
| 5653 Inter Agency Capital Lease | 881,315 | 882,971 | 882,476 | 881,622 |
| | 892,471 | 890,408 | 895,062 | 894,208 |
| Transfers | | | | |
| 6900 Transfers Out | 1,826,262 | 1,315,762 | 1,317,315 | 1,437,815 |
| | 1,826,262 | 1,315,762 | 1,317,315 | 1,437,815 |
| Other | | | | |
| 6010 Depreciation Expense | 2,310,507 | 2,287,174 | - | - |
| 6030 GASB 31 Adjmt | (29,343) | 16,828 | - | - |
| | 2,281,165 | 2,304,001 | - | - |
| Total Expenditures | \$41,032,202 | \$40,341,270 | \$42,523,122 | \$58,361,180 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$11,409,259 | \$11,196,458 | \$12,821,872 | \$14,282,147 |
| Maintenance & Operations | 16,069,292 | 15,727,558 | 18,884,599 | 26,527,976 |
| Internal Service Charges | 4,552,942 | 4,409,293 | 4,552,389 | 4,162,120 |
| Capital Outlay | 4,000,811 | 4,497,789 | 4,051,885 | 11,056,914 |
| Debt Service | 892,471 | 890,408 | 895,062 | 894,208 |
| Transfers | 1,826,262 | 1,315,762 | 1,317,315 | 1,437,815 |
| Other | 2,281,165 | 2,304,001 | - | - |
| Total Expenditures | \$41,032,202 | \$40,341,270 | \$42,523,122 | \$58,361,180 |

PUBLIC WORKS – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| | Actuals | Actuals | Adopted | Adopted |
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 1213 - Gas Tax | \$1,121,141 | \$635,052 | \$535,000 | \$655,500 |
| 1221 - Oceanside Lighting Dist | (4,765) | 4,188 | - | - |
| 1241 - Sunset Hills | (686) | 343 | - | - |
| 1242 - Mission Meadows | (86) | 67 | - | - |
| 1243 - Sunburst Homes | (1,451) | 863 | - | - |
| 1244 - Douglas Park | (6,779) | 3,780 | - | - |
| 1246 - Rancho Hermosa | (355) | 163 | - | - |
| 1247 - Santa Fe Mesa | (2,278) | 1,057 | - | - |
| 1248 - Del Oro Hills | (2,317) | 1,375 | - | - |
| 1249 - Mar Lado | (652) | 336 | - | - |
| 1250 - Guajome Ridge | (2,169) | 1,239 | - | - |
| 1251 - Peacock Hills | (561) | 264 | - | - |
| 1252 - Vista Del Rio | (968) | 545 | - | - |
| 1254 - El Camino MCF MD Fd | (131) | 96 | - | - |
| 1596 - Muni GolfCourse Improv | (2,286) | 2,458 | - | - |
| 1831 - Fleet Management | 2,292,044 | 2,259,605 | - | - |
| 1851 - City Building Services | 18,463 | 27,569 | - | - |
| 320000101 - Property Management | 983,621 | 681,462 | 1,148,851 | 1,171,615 |
| 320317221 - Oceansid Lighting Dist 2-1991 | 1,092,617 | 1,070,158 | 1,181,928 | 1,188,187 |
| 320319249 - Mar Lado Landscape | 70,443 | 67,852 | 90,018 | 90,018 |
| 320320250 - Guajome Ridge | 59,077 | 57,761 | 78,688 | 78,688 |
| 320321251 - Peacock Hills | 21,365 | 23,550 | 31,940 | 31,940 |
| 320322252 - Vista Del Rio | 13,171 | 10,636 | 15,361 | 15,361 |
| 320323241 - Sunset Hills | 32,257 | 26,146 | 34,730 | 34,730 |
| 320324242 - Mission Meadows-Area A | 742 | 436 | 724 | 724 |
| 320325242 - Mission Meadows-Area B | 5,170 | 4,514 | 3,922 | 3,922 |
| 320326243 - Sunburst Homes | 4,724 | 3,833 | 5,246 | 5,246 |
| 320327244 - Douglas Park | 200,805 | 192,567 | 244,965 | 244,965 |
| 320328244 - Vandegrift Annex | 30,933 | 31,747 | 47,665 | 47,665 |
| 320329246 - Rancho Hermosa | 40,952 | 36,846 | 45,325 | 45,325 |
| 320330247 - Santa Fe Mesa | 352,801 | 309,307 | 363,467 | 363,467 |
| 320331248 - Del Oro Hills | 476,289 | 467,325 | 558,449 | 558,449 |
| 320343254 - El Camino MCF MD | - | - | 5,938 | 5,938 |
| 320345221 - 2013 St Light RetroFit Lease | 476,219 | 476,219 | 476,219 | 476,219 |
| 320346101 - Block 20 Lease Assessment | 22,558 | 20,962 | 22,558 | 23,686 |
| 320347101 - Lot 23 Operations | - | 180,299 | 193,293 | 202,957 |
| 320850501 - El Corazon Maintenance | 840,425 | 401,595 | 946,994 | 946,994 |
| 425290101 - Safe Routes to School-Match | 31,930 | 30,578 | - | - |
| 425407101 - Engineering Transportation | 531,606 | 423,481 | 562,514 | 707,226 |
| 425411212 - Misc Traffic Markings | - | 44,455 | 50,000 | 200,000 |
| 425418212 - Neighborhd Traffic Imprvmts | - | 94,852 | 100,000 | 100,000 |

PUBLIC WORKS – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 425421581 - Pier Deferred Maintenance | \$ 69,056 | \$ 18,756 | \$ - | \$ - |
| 425622581 - Parks Maint/Upgrades | 75,400 | 106,633 | 100,000 | 100,000 |
| 425633510 - SLRR Maintenance | 273,385 | 102,870 | 99,103 | - |
| 600010101 - PW-Admin | 276,416 | 331,991 | 528,462 | 647,280 |
| 600415501 - Entitlement Improvements | - | - | 25,983 | 25,983 |
| 600430101 - SLRR Clearing | - | - | - | 178,500 |
| 600601101 - Street-AntiGraffiti Program | 154,952 | 155,470 | 164,178 | 161,981 |
| 600612101 - Parking Lot Maint & Enforcemen | 1,669,295 | 1,654,963 | 1,702,633 | 1,869,244 |
| 600619213 - Street & Median Maint | 3,348,044 | 2,623,846 | 2,828,693 | 3,437,928 |
| 600620101 - Street Tree Maintenance | 66,414 | 64,389 | 87,810 | 262,860 |
| 600624101 - Street Sweeping | 2,019,586 | 2,000,181 | 2,132,409 | 2,018,664 |
| 600625101 - Beach Maintenance | 678,785 | 685,548 | 962,554 | 1,119,782 |
| 600626101 - Pier Maintenance | 248,604 | 215,068 | 384,779 | 415,456 |
| 600627101 - Harbor Maintenance | 2,703,622 | 3,015,661 | 3,162,931 | 3,114,429 |
| 600629213 - Tree Trimming | 375,447 | 150,000 | 734,000 | 725,000 |
| 600639101 - Knockdown Repairs | - | 26,927 | 50,000 | 105,000 |
| 600702101 - Solid Waste - City Svcs | 1,380,253 | 1,363,224 | 1,508,476 | 1,586,834 |
| 600750101 - Street-Flood Cntrl/Strm Drains | 787,740 | 751,849 | 829,550 | 881,617 |
| 620608831 - Fleet Maintenance | 4,872,639 | 4,687,008 | 4,635,962 | 5,031,592 |
| 620609831 - Fleet Replacement | 2,114,217 | 2,412,305 | 4,067,132 | 4,237,728 |
| 620641831 - Fire Fleet Replacement | - | - | - | 3,353,029 |
| 624010101 - Harbor & Beaches Admin | 826,607 | 1,074,674 | 1,165,086 | 1,100,566 |
| 630603851 - City Building Maintenance | 1,853,873 | 1,795,144 | 2,105,672 | 2,235,796 |
| 630605851 - COC Building Maint | 571,325 | 466,259 | 807,692 | 818,845 |
| 630607581 - Deferred Bldg Maint | 167,181 | 152,427 | 160,000 | 195,000 |
| 630615851 - Police/Library Bldg Maint | 1,056,200 | 1,144,059 | 1,259,771 | 1,447,419 |
| 630630581 - Civic Center Building Maint | 3,580 | 9,141 | 35,000 | - |
| 630637851 - Fire Stations - Building Maint | 365,935 | 429,233 | 376,032 | 388,595 |
| 630640851 - Parks & Rec - Building Maint | 384,045 | 419,569 | 380,192 | 407,576 |
| 630642851 - Multi-Purpose Maintenance | - | - | - | 544,735 |
| 632444562 - Adaptive Signals/TMC Maint | - | 79,718 | 200,000 | 200,000 |
| 640618101 - Street Light Maintenance | 662,225 | 491,616 | 618,166 | 653,965 |
| 640621101 - Street-Traffic Control System | 1,353,378 | 1,238,576 | 1,323,963 | 1,338,258 |
| 660613101 - Parks Maintenance | 1,890,370 | 1,703,410 | 3,237,579 | 3,527,490 |
| 810850741 - Airport Maintenance & Oper | 91,746 | 91,547 | 95,519 | 93,198 |
| 817124500272 - California Aid to Airports | - | - | 10,000 | 10,000 |
| 822168020274 - CARES - OKB Airport Fence | - | 30,000 | - | - |
| 836161619212 - Sandag ATGP Bike Storage | 302 | (302) | - | - |
| 836161619215 - Sandag ATGP Bike Storage | - | 69,109 | - | - |

PUBLIC WORKS – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| | Actuals | Actuals | Adopted | Adopted |
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 836167319272 - CVA Pmpout Rplcmnt Grant 25% | \$ - | \$19,951 | \$ - | \$ - |
| 905831121501 - SLRR Clearing Project | - | - | - | 280,000 |
| 906177622598 - Muni Golf Course Irr Imp | - | - | - | 3,000,000 |
| 906177722598 - Park Site 1- El Corazon Design | - | - | - | 1,000,000 |
| 906178022598 - Play Structures Citywide | - | - | - | 15,000 |
| 907131700581 - Pier Brace Replcmnt Project | 1,032,382 | - | - | - |
| 907161619503 - Sandag ATGP Bike Storage-Match | 130 | 29,488 | - | - |
| 907176921503 - Fire Station Imprvmnt | - | - | - | 170,000 |
| 907177021503 - Libby Lake Resource Ctr Imp | - | - | - | 60,000 |
| 907177822503 - Citywide ADA Assessments | - | - | - | 20,000 |
| 910160819751 - JR Dock Rplcmnt-25% Match | - | - | - | 212,008 |
| 910175922751 - Harbor Dock Approach & Gates | - | - | - | 400,000 |
| 910176022751 - Harbor Infrastructure Repairs | - | - | - | 1,491,000 |
| 912134200501 - Sand Replacement Project | 11,495 | 782,828 | - | - |
| 912155817581 - El Corazon Infrastrct Imprv | 877,821 | 173,519 | - | - |
| 912158219581 - Muni Pier Utility Upgrade Dsgn | - | 174,584 | - | - |
| 912167219581 - Multiple Gen Purpose City Svcs | - | 1,840,904 | - | - |
| 912167920501 - Downtown Blue Street Lights | - | 163,548 | - | - |
| 912177422265 - Sidewalk Repair Citywide | - | - | - | 200,000 |
| 912177522501 - Tyson Bluff Stair Repair | - | - | - | 280,000 |
| 914177922562 - CBlvd Bridge Design Envrmntl | - | - | - | 1,800,000 |
| 916157719501 - Airport Taxiway Grant Match | 75,881 | - | - | - |
| Total Expenditures | \$41,032,202 | \$40,341,270 | \$42,523,122 | \$58,361,180 |

THIS PAGE INTENTIONALLY BLANK

COMMUNITY DEVELOPMENT

THIS PAGE INTENTIONALLY BLANK

DEVELOPMENT SERVICES

| DEVELOPMENT SERVICES EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$8,742,575 | \$8,716,912 | \$10,552,644 | \$11,665,100 |
| Maintenance & Operations | 5,286,253 | 5,797,968 | 9,681,006 | 9,326,358 |
| Internal Service Charges | 2,794,325 | 2,390,658 | 1,953,167 | 2,758,515 |
| Debt Service | 9,566,386 | 28,253,501 | 3,529,069 | 5,138,404 |
| Capital Outlay | 138,096 | 138,672 | 138,497 | 138,206 |
| Transfers | 2,597,611 | 301,635 | - | - |
| Other | 8,742,575 | 8,716,912 | 10,552,644 | 11,665,100 |
| Total Expenditures | \$28,508,317 | \$45,931,702 | \$25,854,383 | \$29,026,583 |
| Full time equivalent | 73.06 | 73.66 | 73.66 | 77.81 |
| Hourly extra help | 4.00 | 4.00 | 6.00 | 7.00 |

* Code Enforcement Division moved from Neighborhood Services Department in FY 2021-22.

MISSION STATEMENT

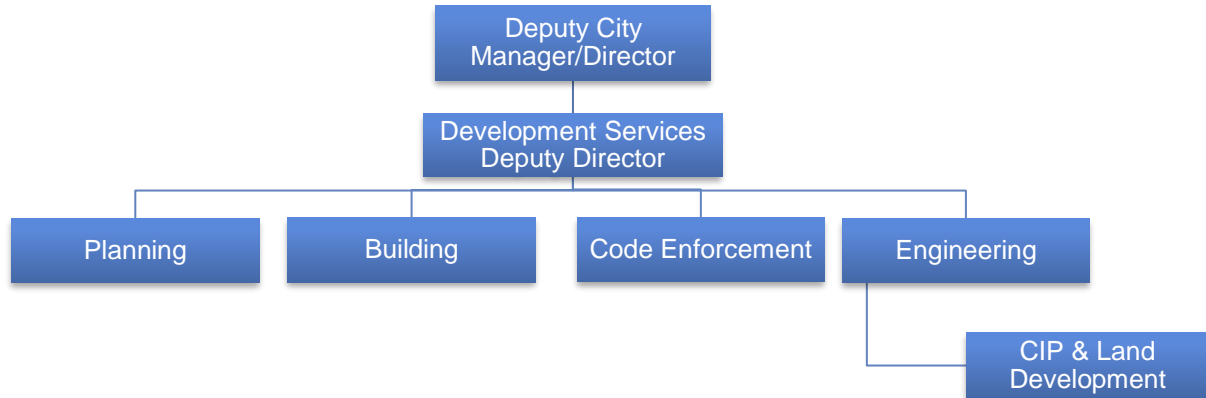
The Development Services Department is committed to providing efficient and cost-effective service, while promoting public safety, quality development, necessary capital improvements, future planning, and the preservation of environmental resources.

SERVICE DESCRIPTION

Composed of the Planning, Engineering, Building, and Code Enforcement Divisions, the Development Services Department provides current and long-range land use planning, plan checking and inspection services for development projects, and enforcement of the Oceanside City Code within the City. The department processes development applications, issues building and grading permits, inspects construction projects, enforces State and City building codes and is the City lead regarding CEQA compliance. The department provides primary staff support to the Planning Commission and is also responsible for the planning, funding and construction of City capital projects. The department 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.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Provided online building permit services during the pandemic.
- ✓ Utilized technology to perform virtual inspections as often as practical.
- ✓ Updated building division informational bulletins to correspond with the newest code cycle.
- ✓ Processed 4,784 building permits with a total construction valuation of more than \$200M.
- ✓ Performed 6,100 building plan checks.
- ✓ Maintained 100 percent same-day target success for scheduled building inspections.
- ✓ Met the building plan check review target dates at a 92 percent success rate.
- ✓ Finaled 34 new single-family residential and 23 new multi-family developments.
- ✓ Finaled 134 tenant improvement projects.
- ✓ Achieved Coastal Commission certification of Downtown Density and Transit-oriented Development and Climate Action Plan ordinances.
- ✓ Conducted 176 homeless encampment cleanups at 438 locations and removed 18,346 associated bags of debris.
- ✓ Eradicated graffiti at over 840 sites.
- ✓ Hosted four Neighborhood Clean Up events.

Sustainable Growth

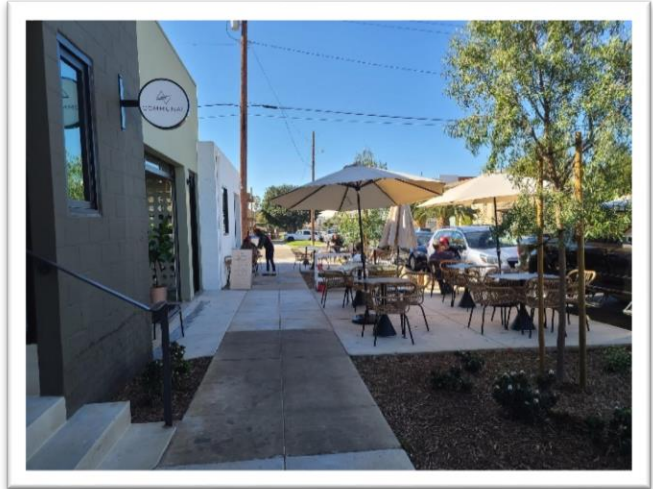
- ✓ Completed entitlement review for the following major projects: 712 Seagaze, 1602 S. Coast Highway, and Starbucks on Coast Highway.
- ✓ Completed Zoning Ordinance amendments regarding Accessory Dwelling Units.
- ✓ Continued progress on the General Plan Update including conducting a community workshop on the South Morro Hills Framework and open house for the Smart and Sustainable Corridors Plan.
- ✓ Conducted meetings of the Buena Vista Lagoon Joint Powers Committee to explore implementation projects for enhancing the lagoon.
- ✓ Continued making improvements to the development project process by streamlining review, making interpretations and updating the Planning webpage.
- ✓ Prepared bi-annual reports and assisted with implementation of the Short-Term Rental ordinance.
- ✓ Continued progress towards an update of the Local Coastal Program, addressing sea-level rise, adaptation strategies and development policies.
- ✓ Readopted the Housing Element to address the concerns of the State HCD.

DEVELOPMENT SERVICES

- ✓ Initiated Climate Action Plan implementation with focus on emission reduction measures.
- ✓ Revised and refined the City's stormwater quality assessment form, stormwater BMP Design Manual, and stormwater report templates to better align with the City's development streamlining effort and MS4 permit.

Economic Vitality

- ✓ Completed construction for the following development projects: El Corazon Aquatics Center, Dunkin' Donuts, and Tremont Collective commercial space.
- ✓ Initiated construction for the following development projects: Melrose and Oceanside, Vista Pacific, Alta Oceanside, CaliFino Arena, Rio Rockwell, CarMax, One 11 Tremont, Dutch Brothers, Oceanside East Shopping Center, Ivy Ridge, and various single-family residential projects.
- ✓ Continued processing 55 projects in entitlement phase and 79 projects in final engineering phase.
- ✓ Completed 10 centerline miles of overlay and full-depth reclamations.
- ✓ Completed 25 centerline miles of slurry seal.
- ✓ Improved ADA ramps at 8 intersections.
- ✓ Obtained Coastal Commission approval of the Marriott Residence Inn project.
- ✓ Consistently met the plan review cycle times of 45 days for initial reviews and 30 days for subsequent reviews of private development projects in the final engineering phase.
- ✓ Continued with development streamlining efforts in the Project Entitlement Phase, which includes refinements to the stormwater review approach to progress projects towards discretionary approval in a timely matter.

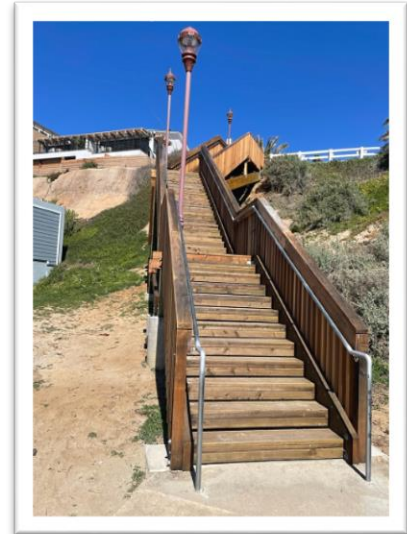


Quality of Life

- ✓ Initiated an Americans with Disabilities Act (ADA) Self Evaluation and Transition Plan to update the City's ADA Strategic Plan to ensure that all programs, activities, and services are available to all.
- ✓ Completed construction of an ADA sidewalk and ramps along the new Tremont Collective commercial space.
- ✓ Served as the City's lead in processing of Cannabis local license and Conditional Use Permit (CUP) approvals.
- ✓ Approved one cannabis facility CUP.
- ✓ Made significant progress on water and electrical design for the new Prince Memorial Skatepark on Alex Road.
- ✓ Completed a Dog Facilities Study to identify potential safe locations to site a dog play space.
- ✓ Initiated design of El Corazon Park Site 1.
- ✓ Established Coastal railway Quiet Zone from Cassidy Street to Surfrider Way.
- ✓ Constructed a pedestrian walkway from the Oceanside Transit Center to Mission Avenue, improving safe access to transit.
- ✓ Opened the Wagner Aquatic Center at El Corazon.
- ✓ Commissioned a new sewer lift station and constructed seating, landscaping, and paving for the Beachfront Improvements Phase I project.
- ✓ Initiated road-widening designs for proposed widening of College Boulevard, from Waring Road to Old Grove Road.
- ✓ Completed construction of median improvements in Douglas Drive from North River Road to Via Cibola.
- ✓ Obtained CEQA clearance for the remaining portion of Coastal Rail Trail within the City.
- ✓ Obtained California Coastal Commission approval of the Oceanside Sand Compatibility and Opportunistic Use Program Permit.

DEVELOPMENT SERVICES

- ✓ Completed the design of the new Fire Station No. 1, to be constructed at 602 Civic Center Drive, the former location of the City’s Code Enforcement offices.
- ✓ Solicited construction bids for the new Fire Station No. 1.
- ✓ Relocated the City’s Code Enforcement offices to the former Ocean Shores High School site.
- ✓ Paved 53 lane miles of roads.
- ✓ Completed repair of the beachfront Neptune Stairs.



Civic Engagement

- ✓ Held community meetings for numerous City projects.
- ✓ Actively promoted Building Safety Month.
- ✓ Conducted numerous surveys, panel discussions, and workshops to gather input on the General Plan Update.
- ✓ Conducted extensive public outreach to inform the proposed rehabilitation of the historic Pier View Way Bridge (the white concrete portion leading onto the Oceanside Pier).
- ✓ Completed the “Discovery Phase” public outreach component of the Beachfront Improvements Phase II project, including a community outreach meeting, two specifically-focused community meetings, and presentations before commissions and committees totaling 21 outreach meetings.
- ✓ Conducted extensive planning and public outreach for projects in South Oceanside, in and around Loma Alta Creek, and the NCTD right-of-way for various City projects.
- ✓ Made presentations at various neighborhood meetings.
- ✓ Tracked and reported significant State legislation.

| PERFORMANCE MEASURES | | | |
|--|----------------------|-------------------------|----------------------|
| INDICATORS | ACTUAL FY 2021-22 | PROJECTED FY 2022-23 | TARGET FY 2022-23 |
| Perform inspections within one business day of the customer’s request. | 100% | 100% | 100% |
| Perform plan reviews within targeted turnaround dates. | 92% | 95% | 100% |

GOALS

City Services

- Continue to enhance the Development Services lobby and online presence to provide extraordinary service to our customers.
- Increase the number of referrals to supportive programs/services for individuals experiencing homelessness.

Sustainable Growth

- Obtain City Council approval of the comprehensive General Plan update.
- Adopt the updated Local Coastal Plan.
- Obtain certification of the Coast Highway Incentive District.
- Adopt updated Density Bonus regulations to be consistent with State legislation.
- Continue to partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies regarding transportation and water quality management goals.

- Complete the College Boulevard Widening Improvements Design.
- Update the Engineers Design and Processing Manual.
- On an annual basis, review new laws affecting development, stormwater quality, floodplain management, surveying and engineering and update City Ordinances as needed.
- Work with Property Management staff and the wildlife agencies regarding the formation of a mitigation program at El Corazon Park.

Economic Vitality

- Obtain entitlement approvals for the following:
 - o Whaley Street Residential project
 - o Cypress Point project
 - o Ocean Creek Mixed-use project
 - o Ocean Kamp project
- Continue to manage all publicly-funded Capital Improvement Projects. Continue to seek opportunities to improve the 30-day streamlining process of projects and stormwater reviews in the entitlement phase.
- Continue implementation of streamlined zoning regulations and processes including CUPs, appeals, and other appropriate actions.
- Prepare conceptual designs for the Beachfront Improvements Phase 2 project to include rehabilitation and public service enhancements to the Bandshell and the Seau Community Center, based on public outreach information obtained in the “Discovery Phase.”
- Continue to permit Short Term Rental businesses through prompt inspections and service.
- Award construction contracts for at least 60 percent of the projects approved in the Development Services CIP budget.

Quality of Life

- Complete the following project milestones:
 - o Construct Fire Training Tower.
 - o Obtain permits and commence construction of the Cleveland Avenue Stormdrain project.
 - o Complete construction of pickleball courts at Melba Bishop Park.
 - o Identify and replace aged deteriorating corrugated metal pipe drainage systems at various locations within the downtown area as part of the Annual Storm Drain Replacement project.
 - o Begin construction on Fire Station No. 1.
 - o Complete the Buccaneer Restroom final design.
 - o Complete design for Fire Station No. 8.
 - o Construct the Calavera Creek Crossing.
 - o Complete construction of the Brooks Street ADA project.
 - o Complete construction of Butler Street Stormdrain Lining project.
 - o Obtain continued funding based on Douglas Seismic retrofit strategy approved by Caltrans. Complete preliminary engineering and clear NEPA and CEQA for construction of design.
 - o Complete design and prepare construction bid documents for Coastal Rail Trail.
 - o Complete construction for S. The Strand improvements from Seagaze to Wisconsin.
 - o Complete the College Widening design, from Waring to Old Grove.
 - o Install Downtown traffic safety bollards.
 - o Complete Phase II assessment to review potential sites for a new Police Department Headquarters Facility.
 - o Continue proactive private property anti-graffiti efforts citywide.
 - o Continue providing enhanced riverbed enforcement details

DEVELOPMENT SERVICES

- Obtain approval of CUPs for cannabis facilities involving non-storefront dispensaries, manufacturing, distribution and cultivation; and any zoning amendments for adult cannabis.
- Engage property owners in the enforcement of the short-term rental program to bring all Short-Term Rentals into compliance with safety and quality of life regulations.
- Continue to maintain annual street restoration priorities; including overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.
- Finalize design for concrete portion of the Pier View Way Bridge.

Civic Engagement

- Continue collaboration with neighborhood stakeholders to ensure high quality development and input on the General Plan Update.
- 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 project.



DEVELOPMENT SERVICES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$5,623,676 | \$5,536,569 | \$6,640,770 | \$7,334,384 |
| 5110 Temporary/Part Time Employees | 80,266 | 57,933 | 177,733 | 218,442 |
| 5120 Overtime | 65,870 | 77,109 | 43,600 | 43,600 |
| 5206 Fringe Benefit Burden-Wcomp | 71,007 | 71,201 | 146,214 | 163,442 |
| 5207 Fringe Benefit Burden | 2,829,340 | 2,898,832 | 3,462,397 | 3,822,597 |
| 5212 Pension Bond Debt Charge | 69,432 | 72,988 | 74,370 | 75,075 |
| 5230 Auto Allowance | 2,983 | 2,280 | 7,560 | 7,560 |
| | 8,742,575 | 8,716,912 | 10,552,644 | 11,665,100 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 2,101,414 | 3,506,614 | 6,812,282 | 5,334,162 |
| 5306 Professional Svc w/IT alloc | 551,505 | 400,491 | 359,963 | 989,520 |
| 5315 Utilities | 1,980 | 13,920 | 958 | 1,006 |
| 5320 Repair and Maintenance | 360,252 | 104,460 | 186,768 | 1,345,791 |
| 5325 Infrastructure < \$100K | 497,984 | 1,140,420 | 928,652 | 499,085 |
| 5326 Studies & Reports | 200,535 | 64,127 | 59,403 | 9,874 |
| 5330 Machry & Equip <\$10K | 10,965 | 4,020 | 14,577 | 15,305 |
| 5335 Rents & Leases - Equip, Bldgs | 57,305 | 65,786 | 73,694 | 73,694 |
| 5345 Travel & Conference | 11,395 | 148 | 24,193 | 25,403 |
| 5350 Training - Registrtn Fees | 17,483 | 12,129 | 36,251 | 38,065 |
| 5355 Matl Supplies&Services | 1,231,861 | 210,959 | 792,603 | 714,958 |
| 5360 Advertising | 22,150 | 40,093 | 24,617 | 27,849 |
| 5370 Postage | 82,685 | 93,289 | 72,387 | 76,007 |
| 5375 Dues,Books&Subs | 37,095 | 66,712 | 107,539 | 39,415 |
| 5380 Uniform | 4,666 | 3,723 | 8,802 | 9,242 |
| 5385 Telephone | 59,798 | 53,947 | 52,108 | 54,712 |
| 5390 Taxes, Licenses & Permits | 32,105 | 12,000 | 121,079 | 66,883 |
| 5440 Radio Network Operating Cost | 5,074 | 5,130 | 5,130 | 5,387 |
| | 5,286,253 | 5,797,968 | 9,681,006 | 9,326,358 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 2,794,325 | 2,390,658 | 1,953,167 | 2,758,515 |
| | 2,794,325 | 2,390,658 | 1,953,167 | 2,758,515 |
| Capital Outlay | | | | |
| 5702 Buildings & Treatment Plants | - | 884,460 | - | - |
| 5703 Infrastructure < \$100K | 9,566,386 | 27,220,652 | 3,529,069 | 5,110,200 |
| 5705 Auto Equipment | - | - | - | 28,204 |
| 5706 Furniture, Fixtures, Software | - | 148,389 | - | - |
| | 9,566,386 | 28,253,501 | 3,529,069 | 5,138,404 |
| Debt Service | | | | |
| 5653 Inter Agency Capital Lease | 138,096 | 138,672 | 138,497 | 138,206 |
| | 138,096 | 138,672 | 138,497 | 138,206 |

DEVELOPMENT SERVICES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Transfers | | | | |
| 6900 Transfers Out | 2,597,611 | 301,635 | - | - |
| | 2,597,611 | 301,635 | - | - |
| Other | | | | |
| 6030 GASB 31 Adjmt | (616,929) | 332,356 | - | - |
| | (616,929) | 332,356 | - | - |
| Total Expenditures | \$28,508,317 | \$45,931,702 | \$25,854,383 | \$29,026,583 |

| Expenditure Summary by Category | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$8,742,575 | \$8,716,912 | \$10,552,644 | \$11,665,100 |
| Maintenance & Operations | 5,286,253 | 5,797,968 | 9,681,006 | 9,326,358 |
| Internal Service Charges | 2,794,325 | 2,390,658 | 1,953,167 | 2,758,515 |
| Capital Outlay | 9,566,386 | 28,253,501 | 3,529,069 | 5,138,404 |
| Debt Service | 138,096 | 138,672 | 138,497 | 138,206 |
| Transfers | 2,597,611 | 301,635 | - | - |
| Other | (616,929) | 332,356 | - | - |
| Total Expenditures | \$28,508,317 | \$45,931,702 | \$25,854,383 | \$29,026,583 |

DEVELOPMENT SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1212 - TransNet | \$(20,925) | \$11,539 | \$ - | \$ - |
| 1265 - SB1 RMRA Gas Tax | (49,393) | 26,257 | - | - |
| 1501 - General Capital Projects | 179,413 | 32,922 | - | - |
| 1503 - Public Facility Fees | 59,363 | 54,234 | - | - |
| 1508 - Traffic Signal DIF | (8,041) | 3,753 | - | - |
| 1510 - SLRR-Major Water Course | 121,452 | 145,166 | 138,497 | 138,206 |
| 1511 - SLRR DD-1/Zone-1A | 250,631 | - | - | - |
| 1514 - SLRR-DD-1/Zone-1D | 1,765,182 | 103,550 | - | - |
| 1516 - Drainage DIF | (46,564) | 206,483 | - | - |
| 1520 - Loma Alta Creek-Mjr Wtr Course | (2,314) | - | - | - |
| 1561 - Major Thoroughfare Fees | (173,205) | 96,695 | - | - |
| 1562 - Th-Fare/Traffic Signals DIF | (20,985) | 9,276 | - | - |
| 1581 - GF Community Facilities CIP | - | 25,000 | - | - |
| 1598 - Park Fees | (94,658) | 57,789 | - | - |
| 400434101 - Building Safety | 2,863,564 | 2,770,955 | 3,031,774 | 3,464,116 |
| 425010101 - Engineering Capital Project | 1,602,660 | 1,568,437 | 2,244,715 | 2,597,199 |
| 425010516 - Drainage Administration | 206,149 | 148,947 | 166,698 | 181,699 |
| 425010562 - Th-Fare/Traffic Signals Admin | 136,474 | 319,835 | 255,117 | 280,335 |
| 425010598 - Parks Projects Admin | 16,762 | 26,706 | 152,151 | 183,898 |
| 425413598 - Park Enhancements | 109,637 | 67,447 | 10,000 | 10,000 |
| 425414561 - CtywideTrnsprtCirc Update | 18,000 | 81,114 | 50,000 | 50,000 |
| 425423101 - Land Development | 2,208,824 | 2,056,425 | 2,545,208 | 2,794,559 |
| 425426212 - Misc Street Proj/SlurrySeal | 23,460 | 24,518 | 572,497 | 600,510 |
| 425429503 - Fire Station 8 Temp Location | 62,175 | 71,402 | 73,694 | 73,694 |
| 425436213 - Unscheduled Signal/St Lights | 104,098 | - | - | - |
| 425443213 - Pavement Mgmt Program | 30,198 | - | - | - |
| 425444213 - Adaptive Signals/TMC Maint | 187,031 | - | - | - |
| 425445213 - Traffic Signal Upgrades | 54,503 | - | - | - |
| 425447265 - Slurry Seal SB1 | 200,190 | 1,431,573 | 831,085 | 895,880 |
| 425449212 - Bicycle Mstr Plan Coordinator | - | - | - | 50,000 |
| 425620213 - Street Tree Maintenance | 199,756 | - | - | - |
| 425636213 - Sidewalk Repair & Maint | 123,020 | - | - | - |
| 425900101 - Code Enforcement-Dev Svcs | - | 73 | - | 2,605,818 |
| 450404101 - Planning Administration | 2,004,543 | 1,825,443 | 2,409,500 | 2,505,883 |
| 450448101 - Cannabis | 32,198 | 28,252 | 385,820 | 198,316 |
| 817140800273 - DouglasBridge Seismic Retrofit | 77,422 | 86,282 | - | - |
| 817140900273 - Coast Highway Bridge Replcmnt | 422,539 | 347,443 | - | - |
| 817150516272 - Land Use Plan-CA Coastal Cmm | 34,618 | - | - | - |

DEVELOPMENT SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 822148016274 - HSIP-Raised Medians Douglas Dr | \$ - | \$12,609 | \$ - | \$ - |
| 836145215272 - Mssn Ave RR-X Safety Imprv | 263 | 39,771 | - | - |
| 836156318272 - Safe Routes to School-Grant | 245,270 | 111,098 | - | - |
| 836160319272 - RMRA S&S Corridors Plan | - | 205,321 | - | - |
| 836160519272 - HSIP - Traffic Signal Upgrades | 2,989 | 12,911 | - | - |
| 836160719272 - GF Specified Grant Projects | 1,134,908 | 4,227,339 | - | - |
| 836164419272 - Coastal Rail Trail-SANDAG | - | 339,517 | - | - |
| 836167520272 - LEAP Grant | - | 57,088 | - | - |
| 901122000561 - Collg/VistaWay&Thunder PS&E | 35,461 | - | - | - |
| 901122100561 - College/Olive & Old Grov EIR | 64,848 | - | - | - |
| 901149817562 - Barrier @ College/N River Rd | 207,574 | - | - | - |
| 901158019561 - Cllg btwn Waring Old Grv Dsgn | 73,620 | 21,900 | 500,000 | 2,092,350 |
| 901160019562 - Melrose Heights Widening | 66,092 | 15,899 | 25,000 | 25,000 |
| 901162420561 - Cllg btwn Waring/Old Grv Cnstr | - | 201,983 | - | - |
| 901168120561 - FRA Improvements | - | 941,228 | - | - |
| 901170721561 - College Blvd Bridge-Cantilever | - | - | 1,800,000 | - |
| 902131200212 - Coast Hwy Corridor Study/EIR | 26,199 | - | - | - |
| 902134400212 - Ada Ramp Rplcmt/Sdwiks In-fill | 36,792 | 30,840 | - | 202,000 |
| 902135400212 - Mainline R/R Xing Sfty | 177,937 | 76,077 | - | - |
| 902135500212 - Neighborhood Traffic Sfty Impr | 126,884 | 17,462 | - | 300,000 |
| 902135600212 - Bicycle Master Plan/Bike Sfty | 1,283 | 27,559 | 130,000 | 175,000 |
| 902146516212 - Downtown Fiber-Optic | 15,827 | 2,825 | - | - |
| 902146816212 - MssnMdn CarolynCrcl t Foussat | 430,022 | - | - | - |
| 902147216212 - Douglas Dr Median HSIP-City | 47,617 | 2,794 | - | - |
| 902155518265 - Asphalt Overlay SB1 | 223,512 | 2,552,367 | 2,270,000 | 2,434,230 |
| 902157419212 - Pier VWay Bridge Rplcmnt PDR | 15,190 | 22,121 | - | - |
| 902157519213 - Misc Traffic Marking | - | - | - | - |
| 902157619265 - ADA for Overlay | 9,774 | 142,977 | 90,000 | 347,430 |
| 902158319265 - Annual Storm Drain Maintenance | 220,447 | 697,843 | 200,000 | 520,590 |
| 902162120212 - Coast Hwy Corridor Design | - | 15,000 | 800,000 | 106,560 |
| 902162320212 - Coastal Rail Trail Design | - | 16,060 | 161,868 | - |
| 902162720265 - Street Monument Preservation | - | 2,940 | - | 44,400 |
| 902162820265 - Pavement Management Program | - | - | - | 400,000 |
| 902164720265 - Thunder Dr- Road Rehab | - | 17,922 | - | - |
| 902165020212 - Mssn/E of Myers Dsgn/Recnstctn | - | 74,814 | - | - |
| 902165520265 - Street & Median Maint SB-1 | - | 398,062 | 200,000 | 400,000 |
| 902165620212 - El Corazon N Roundabout | - | 21,471 | 800,000 | - |

DEVELOPMENT SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 902165720212 - Loma Alta Bike Trail | \$ - | \$532 | \$ - | \$ - |
| 902167720265 - Pedestrian Safety Imprvmnt | - | 131,399 | - | - |
| 902169320265 - Laurel St Elmnty - SB1 Match | - | - | 13,000 | - |
| 902179022501 - FY 22/23 Slurry Seal Overlay | - | - | - | - |
| 902754200212 - Street Restoration 212 | 101,096 | 610,410 | - | 600,510 |
| 903151817508 - Mssn & Myers Traffic Signal | 3,756 | 335,157 | - | - |
| 903155218562 - Traffic Signal@RDO/San Ramon | 19,322 | 437,301 | - | - |
| 903158119562 - Mission Gate Traffic Signal | 23,848 | 1,640 | - | - |
| 903168320562 - TrffcSgnl Queue Cutter Safety | - | 685,003 | - | - |
| 903169622265 - Radar Feedback Signs | - | - | - | 150,000 |
| 903176122265 - Pedestrian Warning Signs-RRFB | - | - | - | 250,000 |
| 903176222562 - New Signals & Signal Mod | - | - | - | 900,000 |
| 904146616212 - Coastal Rail Trail Oblvd-Morse | 18,591 | - | - | - |
| 905120100212 - Detention Basin @ LAC & RDO | 13,748 | - | - | - |
| 905143315520 - LAC Basin Outlet Modif FA | 11,571 | - | - | - |
| 905149517514 - Pilgrim Creek VHR Reonstrctn | 120 | - | - | - |
| 905150217516 - Cleveland Storm Drain Upgrade | 319,147 | 197,760 | - | - |
| 905151017511 - RDO Drainage Upgrades | 147,291 | - | - | - |
| 905156418514 - MiraCosta College Storm Drain | 60,000 | - | - | - |
| 905162520516 - LAC Basin Outlet Mod FA | - | - | - | - |
| 905831100510 - SLRR Clearing Project | 255,434 | - | - | - |
| 905831200510 - Habitat Mitigation Study | 3,754 | - | - | - |
| 906152518598 - Tyson St Beach Restroom | 404,959 | 283,671 | - | - |
| 906157118598 - Joe Balderrama Pk Improv | 213,412 | 7,170 | - | - |
| 906164419598 - Coastal Rail Trail-City Match | - | 74,415 | 500,000 | 800,000 |
| 906164920598 - Mance Buchanan Field Lights | - | - | - | 138,750 |
| 906165120598 - JLRC Park Study | - | 1,657 | - | 11,000 |
| 906165220598 - Dog Facilities Study | - | 1,757 | - | 4,000 |
| 906165320598 - Pickleball Courts Phase 1 | - | 9,790 | - | 3,330 |
| 906165420598 - Calavera Crk X-ing Design | - | 2,758 | - | 305,000 |
| 906170120598 - Prince Memorial Skate Park | - | - | 400,000 | 188,000 |
| 906170220598 - Joe Balderrama Pk RR Dsgn | - | - | 550,000 | - |
| 906404500598 - Master Plan Update | 15,315 | 34,397 | - | - |

DEVELOPMENT SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 906564800598 - BuccaneerPrk FcltsFees | \$ 25,482 | \$ 3,657 | \$ - | \$650,000 |
| 907118100212 - Lot 23 Transit Parking Strctr | 370,054 | - | - | - |
| 907135100581 - Beach Restrooms & Operations | 17,817 | - | - | - |
| 907139200581 - Fire Training Center | 103,847 | 29,345 | - | - |
| 907141014501 - Wm. A. Wagner Aquatic Center | 489,409 | 433,961 | - | - |
| 907143115503 - Fire Training Tower | 31,052 | 842,150 | - | - |
| 907150017503 - Lifeguard Towers | 98,460 | 109,877 | - | - |
| 907150817851 - Fire Station Repairs | - | 14,355 | 150,000 | - |
| 907150917851 - FS 4 Rehabilitation | 242,381 | - | - | - |
| 907153918503 - Evidence Exam Room Improv | 3,655 | - | - | - |
| 907154218503 - EOC Emrgncy Per-Guajome CnRm | 6,928 | - | - | - |
| 907154518503 - Civic Center Fuel Storage | 55,012 | - | - | - |
| 907154718503 - OPD Evidence & Prpty Rstrm | 155,502 | - | - | - |
| 907154918503 - New FS #1 Design Study | 200,727 | 628,577 | - | - |
| 907155118503 - Emrgncy Pwr OPD/Mssn Library | 42,311 | - | - | - |
| 907157819501 - Fiber COC to Fire Station #6 | 3,663 | 861 | - | - |
| 907161419501 - El Corazon Aquatic Ctr Cnstrtn | 6,465,486 | 16,001,028 | - | - |
| 907162920503 - Main Library Improvements | - | 67,761 | - | - |
| 907163020503 - Fire Station #8 Design | - | - | 1,000,000 | 175,380 |
| 907170821503 - ADA Municipal Bldg Assmnt | - | 915 | - | 20,000 |
| 907170921503 - Code Enfrcmnt Relctn Improv | - | 145,258 | - | 17,000 |
| 910159519751 - Harbor Tunnel Imprvmnt | 102,908 | 89,851 | - | - |
| 912121700501 - El Corazon Specific Plan | 6,341 | - | - | - |
| 912132300501 - OBldv Undergrnd Utility Prjct | 2,141 | - | - | - |
| 912135300501 - Fire Mtn UndrGrndg Utilities | 5,026 | 13,159 | - | - |
| 912146916581 - General Plan Update | 65,834 | 2,111 | - | - |
| 912146919581 - General Plan Update Phase 2 | 229,939 | 649,063 | 966,681 | - |
| 912150117581 - Digital Plans Tech Upgrades | 55,615 | 49,051 | 75,000 | - |
| 912150516581 - Land Use Plan-City Match | 81,276 | - | - | - |
| 912154818503 - Beach Access at Neptune | 22,847 | 8,014 | - | - |
| 912157919501 - Street Market Bollards | - | - | - | 260,000 |
| 912159619581 - Fire Station #4 Remodel Phs 2 | 6,643 | - | - | - |
| 912164520501 - Tyson Bluff Design | - | - | - | 250,000 |
| 912167019581 - Phase II Beachfront Imprv Stdy | - | 53,228 | - | - |
| 912168420501 - El Corazon Trails Ph 2 | - | 29,052 | - | - |
| 914170020265 - ECR Bridge Repair | - | 10,000 | - | - |
| 914560800212 - DougDrBr Seismic Retro | 46,417 | 4,743 | - | 328,005 |
| 914560900212 - NoCstHwyBr Seismic Retr | 63,149 | 6,600 | - | 33,000 |
| 921465100237 - Code Enforcement-CDBG | 275,374 | 186,195 | 249,600 | 264,935 |
| 933900101 - Code Enforcement | 1,781,370 | 1,804,755 | 2,106,478 | - |
| Total Expenditures | \$28,508,317 | \$45,931,702 | \$25,854,383 | \$29,026,583 |

COMMUNITY/CULTURAL SERVICES

THIS PAGE INTENTIONALLY BLANK

HOUSING AND NEIGHBORHOOD SERVICES

| HOUSING AND NEIGHBORHOOD SERVICES EXPENDITURE BUDGET SUMMARY | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,579,613 | \$2,489,242 | \$2,834,950 | \$3,096,053 |
| Maintenance & Operations | 22,160,709 | 25,159,189 | 29,301,607 | 35,814,450 |
| Internal Service Charges | 1,559,650 | 1,500,820 | 1,848,403 | 2,456,983 |
| Debt Service | 220,682 | 235,311 | 632,962 | 1,054,935 |
| Transfers | 104,100 | 126,780 | 60,000 | 60,000 |
| Other | (192,058) | 119,265 | - | - |
| Total Expenditures | \$26,432,695 | \$29,630,608 | \$34,677,922 | \$42,482,421 |
| Full time equivalent | 26.76 | 24.76 | 24.76 | 25.03 |
| Hourly extra help | 7.00 | 8.00 | 9.00 | 8.00 |

MISSION STATEMENT

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

SERVICE DESCRIPTION

The Housing and 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 and wellness, 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: Housing and Neighborhood Services. The Department included Parks and Recreation in the previous years, however Parks and Recreation will be separated as its own Department beginning FY 2022-23.

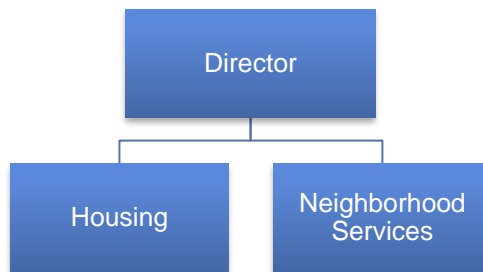
The Housing Division implements the City's housing assistance programs for low and moderate-income households and works with a variety of non-profit agencies, governmental agencies, and businesses in providing housing assistance and opportunities to the community. Among the programs administered are Housing Choice Voucher (formerly called Section 8) rental assistance, housing rehabilitation assistance, first-time homeowner program, administration of the City's Mobile Home Rent Control program and affordable housing development.



HOUSING AND NEIGHBORHOOD SERVICES

The Neighborhood Services Division oversees programs, supportive services and public resources offered within disadvantaged areas of the community and assisting low-income or homeless individuals and families so that all Oceanside residents can access resources they need to be safe, healthy and realize their full potential. Many of these services are provided by local human services nonprofits funded through the City's general fund, federal CDBG/HOME Grants Program and Measure X and offered through the City's three Community Resource Centers (Chavez, Crown Heights, and Libby Lake). For those unsheltered in the community, the City offers outreach and engagement through the Oceanside Homeless Outreach Team, housing navigation services through the Oceanside Housing Authority, a Sobering Center, a 12-bed Bridge Shelter and a 30 room Motel Vouchering Program. The City's first 24/7 low barrier navigation center is scheduled for opening in FY 2022-23.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Tracked and reported significant State legislation related to the provision, protection and production of housing for all economic groups.

Economic Vitality

- ✓ Engaged an economic consultant and market rate and affordable housing building industry for the revision of Inclusionary Housing policies in the Oceanside City Code Chapter 14C and began draft revisions to the policy and in-lieu fee to be considered by the City in the Fall 2022.
- ✓ Provided over \$1,375,500 in CDBG entitlement funding to local non-profits for food, senior and youth programming and for needed improvements to City facilities serving the City's low-income families.
- ✓ Awarded funding and operation by the San Diego Rescue Mission of the City's first 24/7 low barrier navigation center to provide temporary housing and services for the homeless within the community expected to open in the Summer 2022.
- ✓ Awarded \$3.5 million in funding and project-based vouchers for the development of 60-unit permanent supportive housing development for extremely low-income households at risk of homelessness and the homeless.



HOUSING AND NEIGHBORHOOD SERVICES

- ✓ The City of Oceanside's Emergency Rental Assistance program (ERAP) started July 2020 and ended September 30, 2021. Through the program, 151 applications were received and 86 low income households were assisted with rent for approximately \$520,773.
- ✓ Relaunch of a remodeled Mobile Home and Home Owner Rehabilitation program and increased the contractor list with seven pre-qualified contractors.

Quality of Life

- ✓ Oceanside's food distribution was acknowledged at this year's HUD's "All Grantees meeting". Various community partners came together to source, package, and distribute produce to support farmers and supplement food distributions in five underserved neighborhoods during the COVID 19 pandemic. Partners distributed 50 boxes/week of fresh food at each of the five distribution sites.
- ✓ Assisted four non-profits with PPE improvements at their facilities which benefited over 411 persons.
- ✓ Continued a program to house veterans through Interfaith Community Services which assists 15 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.
- ✓ Secured a matching grant from the County of San Diego for the contract with McAlister Institute for the City's 25-bed sobering services center.
- ✓ Operation of an emergency motel program assisting 198 homeless individuals and assist them through housing navigation and resource assistance.
- ✓ Opened a first-time homebuyer pilot program to provide up to \$120,000 in down payment assistance and assisted two moderate-income households, with one household pending.
- ✓ Continued administration of the Oceanside Housing Authority's Housing Choice Voucher program providing rental assistance to 1,487 extremely low-income households.
- ✓ Implemented Emergency Housing Voucher (EHV) program in an effort to reduce homelessness in the City of Oceanside.
- ✓ Engaged in a Region-wide effort to request that HUD evaluate and revise Fair Market Rent rates that had been lowered in 2021 from the previous year.
- ✓ Hosted resource fairs in the Crown Heights, Libby Lake, and John Landes communities.
- ✓ Hosted and collaborated on 10 community events within the Eastside, Crown Heights, Libby Lake and John Landes community, such a Fiesta Mexicana, Dia de los Muertos, Dia del niño, MLK Day of Service.
- ✓ Co-hosted and partnered with Green Oceanside to provide community clean up events in each of the four Council districts.
- ✓ Collaborated with the County of San Diego to bring to the Eastside, Crown Heights, Libby Lake and homeless communities the Live Well WoW mobile office providing residents with convenient access to a variety of health and community services for half day office hours on 15 separate days.
- ✓ Provided computer access and free internet access at Resource Centers for 60 youth to access online learning during school hours.

Civic Engagement

- ✓ Partnered with MLK Scholarship Program Committee in awarding \$53,500 to 16 students from Oceanside High School and El Camino High School.
- ✓ Partnered with the Award Committee in selecting the 2022 City of Oceanside – Martin Luther King, Jr. Community Service Award recipient, Ms. Robbie Hass.



HOUSING AND NEIGHBORHOOD SERVICES

- ✓ Held community meetings, pop up events and surveys for allocation of federal funds to meet community needs (e.g. CDBG, HOME, HOME-ARP, and ARPA) and community recreation needs in the Libby Lake community.
- ✓ Participated in monthly community meetings for the Eastside, Crown Heights and Libby Lake areas.

GOALS

City Services

- Continue participation and agency collaboration in the county-wide Opening Doors Project to end homelessness for chronic homeless veterans and individuals.
- Implement the new Emergency Housing Voucher program to assist 43 persons experiencing homelessness.
- Complete construction and open a new 24/7 low barrier navigation center for the homeless to be located at 3131 Oceanside Boulevard.
- Opening of the John Landes Park and Community Center offering recreational, social/human services and other community and public resources.
- Work with Homeless Outreach Team to implement a traveler's aid program for purposes of reunifying homeless persons with family.
- Expand Housing Navigation efforts by hiring and maintaining two social workers to provide services to homeless persons receiving housing assistance and performed landlord outreach and appreciation.
- Implement homeless prevention and intervention program to include Bridge Housing and measures to prevent residents of Oceanside from becoming homeless.

Quality of Life

- To address the continuing need for rental assistance and aid those at risk of becoming homeless in Oceanside, the City will implement a Tenant-Based Rental Assistance Program to assist 38+ families with partial rental assistance for up to 12 months to prevent homelessness and provide families with budgeting and self-sufficiency counseling to stabilize after the 12 months.
- Continued administration of the Oceanside Housing Authority's Housing Choice Voucher program providing rental assistance to extremely low-income households.
- Work with the Alliance for Regional Solutions to address emerging issues such as chronic homelessness, mental health and job development.
- Develop and implement outreach and marketing plan that meets HUD's goal to further fair housing and all federally-funded programs.
- Continue to partner and collaborate with the San Diego County Health & Human Services to promote "Live Well Oceanside" through its mobile LiveWOW offices in disadvantaged areas of the community and other strategic locations to assist low-income and homeless residents.
- 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.

Civic Engagement

- Collaborate with Oceanside Community Safety Partnership toward 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.

HOUSING AND NEIGHBORHOOD SERVICES

- 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.
- Participate in the Alliance for Regional Solutions – Social Justice Subcommittee to bring new ideas for social justice and equity programs to Oceanside.
- Improve marketing of programs and services offered for housing and available at the City’s Resource Centers through use of social media.

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,601,693 | \$1,534,253 | \$1,750,804 | \$1,925,474 |
| 5110 Temporary/Part Time Employees | 63,469 | 70,722 | 66,832 | 74,150 |
| 5115 Elected Officials | 11,748 | 11,453 | 11,700 | 11,700 |
| 5120 Overtime | 12,823 | 6,588 | - | - |
| 5206 Fringe Benefit Burden-Wcomp | 13,395 | 12,258 | 32,235 | 35,814 |
| 5207 Fringe Benefit Burden | 851,973 | 830,300 | 948,587 | 1,022,925 |
| 5212 Pension Bond Debt Charge | 21,048 | 21,889 | 19,932 | 19,690 |
| 5230 Auto Allowance | 3,465 | 1,780 | 4,860 | 6,300 |
| | 2,579,613 | 2,489,242 | 2,834,950 | 3,096,053 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 57,716 | 215,462 | 20,000 | 20,000 |
| 5315 Utilities | 61,438 | 67,594 | 100,027 | 104,529 |
| 5320 Repair and Maintenance | 64,518 | 175,449 | 30,416 | 33,465 |
| 5326 Studies & Reports | 26,365 | 10,391 | 274,743 | 198,212 |
| 5330 Machry & Equip <\$10K | 28,493 | 28,782 | 26,059 | 26,362 |
| 5335 Rents & Leases - Equip, Bldgs | 27,214 | 6,905 | 14,702 | 12,592 |
| 5345 Travel & Conference | 10,561 | 11,163 | 10,109 | 9,650 |
| 5350 Training - Registrtn Fees | 131,959 | 710,131 | 116,574 | 172,265 |
| 5355 Matl Supplies&Services | 6,611 | 10,651 | 250 | 250 |
| 5360 Advertising | 7,680 | 5,533 | - | - |
| 5365 Marketing | 26,365 | 10,391 | 274,743 | 198,212 |
| 5370 Postage | 15,970 | 20,001 | 26,406 | 26,780 |
| 5375 Dues,Books&Subs | 3,376 | 2,525 | 13,037 | 10,223 |
| 5385 Telephone | 8,255 | 8,987 | 9,804 | 8,364 |
| 5390 Taxes, Licenses & Permits | 4,075 | 9,085 | 14,101 | 14,101 |
| 5395 Contrib-Community Svc/Non Prof | 1,787,790 | 2,391,813 | 4,106,799 | 7,985,997 |
| 5405 Administration Fees | (2) | (119) | 1,000 | 1,000 |
| 5450 Contingencies | - | - | 1,383,089 | 1,110,391 |
| 5500 Housing Programs | 27,435 | - | 150,000 | 150,000 |
| 5520 Hsng Programs-Rehab Grants | 6,354 | 17,837 | 95,000 | 100,000 |
| 5525 Sec 8 HAP to owners | 19,884,901 | 21,467,002 | 22,909,491 | 25,830,269 |
| | 22,160,709 | 25,159,189 | 29,301,607 | 35,814,450 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 1,559,650 | 1,500,820 | 1,848,403 | 2,456,983 |
| | 1,559,650 | 1,500,820 | 1,848,403 | 2,456,983 |

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Service | | | | |
| 5421 Principal | 1,239 | 826 | 1,239 | 1,239 |
| 5540 Hsng Programs-Cal Home Ln | - | - | 392,000 | 808,000 |
| 5651 Principal | 171,000 | 181,000 | 191,000 | 202,000 |
| 5652 Interest | 48,443 | 53,485 | 48,723 | 43,696 |
| | 220,682 | 235,311 | 632,962 | 1,054,935 |
| Transfers | | | | |
| 6900 Transfers Out | 104,100 | 126,780 | 60,000 | 60,000 |
| | 104,100 | 126,780 | 60,000 | 60,000 |
| Other | | | | |
| 6030 GASB 31 Adjmt | (192,058) | 119,265 | - | - |
| | (192,058) | 119,265 | - | - |
| Total Expenditures | \$26,432,695 | \$29,630,608 | \$34,677,922 | \$42,482,421 |

| Expenditure Summary by Category | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,579,613 | \$2,489,242 | \$2,834,950 | \$3,096,053 |
| Maintenance & Operations | 22,160,709 | 25,159,189 | 29,301,607 | 35,814,450 |
| Internal Service Charges | 1,559,650 | 1,500,820 | 1,848,403 | 2,456,983 |
| Debt Service | 220,682 | 235,311 | 632,962 | 1,054,935 |
| Transfers | 104,100 | 126,780 | 60,000 | 60,000 |
| Other | (192,058) | 119,265 | - | - |
| Total Expenditures | \$26,432,695 | \$29,630,608 | \$34,677,922 | \$42,482,421 |

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1277 - HOME Grant Fund | \$(16,763) | \$10,955 | \$ - | \$ - |
| 1278 - Inclusionary In Lieu | (125,099) | 74,054 | - | - |
| 1281 - CDC- Low & Mod Hsng | (19,050) | 13,517 | - | - |
| 1282 - CDC Hsng Rehab Ln Prog | (11) | 106 | - | - |
| 1284 - CDC Adm/Prog Devlpmt | 58,333 | 61,005 | 60,000 | 60,000 |
| 1286 - CDC Housing Mortgage RB | (7,113) | 3,919 | - | - |
| 1288 - CDC Housing MblHm Prog | (15,247) | 10,045 | - | - |
| 1289 - CDC Hsng CalHome Prog | (7,108) | 5,665 | - | - |
| 817130819212 - Senior Transprt Grant - 19/20 | 113,908 | 89,812 | - | - |
| 821143514237 - Libby Lake ADA Imprvmnts | - | - | 100,000 | 100,000 |
| 821149317237 - Country Club SrCntr-Improv | 67,000 | - | - | - |
| 821166219237 - CDBG-CV | - | 1,136,664 | - | - |
| 821166319237 - CDBG-Crown Heights ADA | - | - | - | 734,525 |
| 821171020237 - CDBG-Brooks Street ADA | - | 4,923 | - | 379,222 |
| 822134119274 - WRC Trnstl Hsg 2/19-1/20 SNAP | 84,557 | - | - | - |
| 822134120274 - WRC Trnstl Hsg 2/20-1/21 SNAP | 53,883 | 62,409 | - | - |
| 822138500237 - Club 55 | 14,181 | 13,522 | 14,181 | 14,181 |
| 823153817277 - Tenant Based Rental Assist | - | - | 587,869 | 1,175,738 |
| 823173821277 - LMIHF Greenbrier Village | - | - | - | 3,724,848 |
| 823176521277 - TBRA Family CARES | - | - | - | 1,114,851 |
| 836156818272 - Serving Seniors (SSI) | 153,118 | - | - | - |
| 836160119272 - Homeless Emrgncy Aid Prgm | 193,441 | (400) | - | - |
| 836160120272 - Homeless Emrgncy Aid Prgm Yr 2 | 3,413 | 224,296 | - | - |
| 836160218272 - Oceanside Promise Grant | 32,254 | - | - | - |
| 836160919272 - 2020 Census Cmplt Count Grant | 18,132 | 17,622 | - | - |
| 836161819272 - Homeless Svs Prtnrshp CRC | - | 149,243 | - | 36,550 |
| 836166920272 - Perm Local Hsng Alloc PHLA | - | - | - | 465,202 |
| 836167120272 - Sobering Services | - | 166,000 | - | - |
| 836168520272 - Leave No Senior Behind | - | 9,884 | - | - |
| 837171921271 - Homeless Initiatives | - | 256,729 | - | - |
| 900010101 - Housing & Grant Programs | 1,187,784 | 1,099,488 | 1,409,245 | 1,547,514 |
| 900439101 - Club 55 | 16,567 | 2,808 | 23,901 | 40,523 |
| 900876000101 - Chavez Resource Center | 147,159 | 139,561 | 155,254 | 167,296 |
| 900876100101 - Crown Heights Resource Center | 114,847 | 139,235 | 160,669 | 168,058 |
| 900876300101 - Libby Lake Resource Center | 196,592 | 215,611 | 238,283 | 282,733 |
| 921115300237 - Community Resource Centers | 94,898 | 41,508 | 81,920 | 94,898 |
| 921476300237 - Rehab Lns & Grants-CDC | 121,656 | 79,672 | 100,000 | 250,000 |
| 921477200237 - Hsng Prog Devlpmt-CDC | 180,068 | 125,420 | 169,871 | 169,871 |

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 921549500237 - SS-NC Lifeline-Youth Devlpmt | \$19,014 | \$19,662 | \$19,662 | \$19,662 |
| 921558500237 - SS-Senior Nutrition Program | 31,904 | 31,904 | 31,904 | 31,904 |
| 921559400237 - SS-VistaCommClinic-TeenReach | 19,662 | 19,542 | 19,662 | 19,662 |
| 921769000237 - Grants Administration | 109,032 | 95,373 | 102,655 | 102,667 |
| 921769500237 - Section 108 Debt Service | 219,443 | 234,485 | 239,723 | 245,696 |
| 921790000237 - Contingency Fund-CDBG | - | - | 1,383,089 | 1,110,391 |
| 921874500237 - Nbrhood Rvltztn - VCC | 15,000 | - | 15,000 | 15,000 |
| 923475200283 - Hsng Sct8 Vouchers-CDC | 21,658,703 | 21,489,418 | 24,802,758 | 24,964,959 |
| 923477500277 - HOME Program Adm | 75,082 | 72,361 | 78,587 | 83,945 |
| 923479800277 - HOME Program (Unalloc) | - | - | 2,868,251 | 2,455,618 |
| 924159818278 - VERI Estates | 749,331 | 937,669 | - | - |
| 924459400278 - Inclusionary Admin Exp | 201,246 | 217,107 | 469,411 | 473,835 |
| 925476100282 - Rehab Administration-CDC | 30,109 | 28,645 | 32,991 | 32,999 |
| 925476200282 - Rehab Loan Services-CDC | 63,572 | 31,659 | 66,994 | 67,000 |
| 925476400282 - Rehab Lns & Grants-CDC | 77,888 | 86,177 | 250,000 | 250,000 |
| 926166119283 - Section 8 - CARES | 55,003 | 1,889,493 | - | - |
| 926171420283 - Sct8 EH Voucher | - | - | - | 647,580 |
| 927477300284 - Hsng Prog Devlpmt-CDC | 180,184 | 125,420 | 169,848 | 169,871 |
| 928481100286 - MRB Adm Cost | 33,281 | 21,206 | 109,977 | 101,003 |
| 928880400286 - Homeless Shelters | 87,089 | 77,556 | 100,000 | 86,750 |
| 930477400288 - Mobile Home Rent Control-CDC | 113,534 | 76,842 | 310,366 | 90,870 |
| 931473900289 - CalHm-1st Tm Hm Buyer | 12 | 3,840 | 429,448 | 900,000 |
| 932477800281 - Low & Mod Admin | 32,209 | 18,979 | 76,403 | 86,999 |
| Total Expenditures | \$26,432,695 | \$29,630,608 | \$34,677,922 | \$42,482,421 |

| PARKS AND RECREATION EXPENDITURE BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,230,055 | \$2,328,336 | \$3,723,121 | \$4,329,901 |
| Maintenance & Operations | 1,045,837 | 897,759 | 1,584,196 | 1,816,584 |
| Internal Service Charges | 570,696 | 898,344 | 735,521 | 777,171 |
| Debt Service | 3,831 | 1,828 | 3,831 | 3,831 |
| Total Expenditures | \$3,850,419 | \$4,126,267 | \$6,046,669 | \$6,927,487 |
| Full time equivalent | 19.17 | 19.17 | 21.17 | 23.00 |
| Hourly extra help | 106.00 | 104.00 | 152.00 | 152.00 |

MISSION STATEMENT

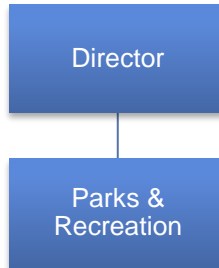
Oceanside Parks and Recreation is committed to enhancing the quality of life of Oceanside residents, through people, parks and programs.

SERVICE DESCRIPTION

The Parks and Recreation Department 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.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Go Oceanside’s Senior Transportation program provided over 3,600 rides offered through the various delivery models. This essential service provides rides to senior residents to doctors’ appointments and other essential trips such as to the grocery store. Due to the continuing challenges brought on by COVID-19, was more important than ever.
- ✓ Completed the William A. Wagner Aquatic Center and the El Corazon Events Center and commenced operations.

Economic Vitality

- ✓ Obtained grant funding that will assist in the renovations and upgrades to the Brooks and Marshall Street Swim Centers.
- ✓ Successfully coordinated an impacted and condensed special event schedule due to event organizers eager to run their events once COVID restrictions were lifted. Events such as Ironman 70.3, Race Across America, Super Girl Pro Surf contest were all successfully run “off-cycle”.

Quality of Life

- ✓ Senior Services section worked with our nutrition partner, Serving Seniors to deliver over 97,910 home-delivered meals and 14,830 congregate and “drive-thru” meals out of the Country Club Senior Center.
- ✓ Opened youth programming through camps to allow for safe and positive youth outlets during the COVID-19 stay at home order.
- ✓ Oceanside Surf Camp to operate Spring, Summer and Fall where as previously it was primarily a “summer-only” program.

Civic Engagement

- ✓ Launched an initiative to expand public access to Oceanside’s Melba Bishop Recreation Center and the Jr. Seau Beach Community Center with the goal of having “Open-play” programming activities such as basketball, volleyball and Pickleball offered at least five days week at each facility.

GOALS

City Services

- Participate in the needs assessment for the John Landes Park and Community Center.

Quality of Life

- Continue to serve as the Liaison for Oceanside Parks & Recreation Community Foundation (OPARC).



PARKS AND RECREATION

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,148,492 | \$1,162,802 | \$1,456,892 | \$1,710,021 |
| 5110 Temporary/Part Time Employees | 432,772 | 476,923 | 1,332,950 | 1,542,063 |
| 5120 Overtime | 1,741 | 620 | 6,034 | 6,034 |
| 5206 Fringe Benefit Burden-Wcomp | 20,808 | 21,103 | 67,767 | 76,301 |
| 5207 Fringe Benefit Burden | 611,219 | 651,997 | 842,520 | 973,791 |
| 5212 Pension Bond Debt Charge | 14,040 | 14,590 | 15,518 | 16,891 |
| 5230 Auto Allowance | 983 | 302 | 1,440 | 4,800 |
| | 2,230,055 | 2,328,336 | 3,723,121 | 4,329,901 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 81,779 | 65,016 | 118,652 | 144,584 |
| 5315 Utilities | 415,599 | 399,245 | 717,705 | 838,493 |
| 5320 Repair and Maintenance | 64,612 | 60,665 | 166,043 | 171,642 |
| 5330 Machry & Equip <\$10K | 125,892 | 60,029 | 45,147 | 47,404 |
| 5335 Rents & Leases - Equip, Bldgs | 6,098 | 3,118 | 10,094 | 10,600 |
| 5345 Travel & Conference | 22,432 | 4,011 | 6,639 | 6,971 |
| 5350 Training - Registrtn Fees | 4,100 | 3,500 | 6,200 | 6,510 |
| 5355 Matl Supplies&Services | 237,038 | 246,296 | 375,799 | 393,066 |
| 5360 Advertising | 15,195 | 12,579 | 27,811 | 29,201 |
| 5370 Postage | 468 | 251 | 1,035 | 1,087 |
| 5375 Dues,Books&Subs | 2,991 | 1,920 | 8,070 | 8,474 |
| 5380 Uniform | 10,353 | 822 | 25,236 | 26,498 |
| 5385 Telephone | 4,714 | 5,298 | 6,988 | 7,338 |
| 5390 Taxes, Licenses & Permits | 10,031 | 11,987 | 22,142 | 23,250 |
| 5395 Contrib-Community Svc/Non Prof | 19,784 | 4,449 | 20,668 | 21,701 |
| 5405 Administration Fees | 24,239 | 17,546 | 24,941 | 26,188 |
| 5435 Special Events | - | - | - | 52,500 |
| 5440 Radio Network Operating Cost | 513 | 1,026 | 1,026 | 1,077 |
| | 1,045,837 | 897,759 | 1,584,196 | 1,816,584 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 570,696 | 898,344 | 735,521 | 777,171 |
| | 570,696 | 898,344 | 735,521 | 777,171 |
| Debt Service | | | | |
| 5421 Principal | 3,831 | 1,828 | 3,831 | 3,831 |
| | 3,831 | 1,828 | 3,831 | 3,831 |
| Total Expenditures | \$3,850,419 | \$4,126,267 | \$6,046,669 | \$6,927,487 |

PARKS AND RECREATION

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,230,055 | \$2,328,336 | \$3,723,121 | \$4,329,901 |
| Maintenance & Operations | 1,045,837 | 897,759 | 1,584,196 | 1,816,584 |
| Internal Service Charges | 570,696 | 898,344 | 735,521 | 777,171 |
| Debt Service | 3,831 | 1,828 | 3,831 | 3,831 |
| Total Expenditures | \$3,850,419 | \$4,126,267 | \$6,046,669 | \$6,927,487 |

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 921634600237 - Teen Programs | \$18,033 | \$15,649 | \$19,195 | \$ 21,499 |
| 921634700237 - 4 Kids Sake Aftrschl | 18,200 | 18,200 | 18,200 | 20,343 |
| 935931101 - Senior Taxi Program | 105,987 | 80,566 | 156,698 | 130,001 |
| 935932101 - Parks & Rec Administration | 999,081 | 910,252 | 1,112,220 | 923,835 |
| 935935101 - John Landes RecCntr | (54) | - | - | - |
| 935936101 - Special Events | 162,057 | 163,101 | 190,171 | 331,093 |
| 935937101 - Joe Balderrama RecCntr | 211,276 | 226,618 | 239,883 | 347,137 |
| 935938101 - Melba Bishop RecCntr | 295,812 | 597,089 | 347,323 | 526,252 |
| 935939101 - Beach RecCntr | 149,183 | 156,623 | 189,114 | 394,013 |
| 935940101 - Country Club SrCntr | 270,192 | 252,776 | 295,061 | 564,990 |
| 935941101 - Brooks St Pool | 726,316 | 776,772 | 773,798 | 751,116 |
| 935948101 - Recreation Programs | 510,342 | 380,402 | 520,253 | 399,541 |
| 935949101 - El Corazon Senior Center | 327,876 | 309,293 | 427,850 | 381,869 |
| 935950101 - Marshall St Swim Center | 56,120 | 47,634 | 80,715 | 107,271 |
| 935952101 - Pepsico Machines | - | - | 9,659 | 10,142 |
| Total Expenditures | \$3,850,419 | \$4,126,267 | \$6,046,669 | \$6,927,487 |

| LIBRARY EXPENDITURE BUDGET SUMMARY | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,990,591 | \$3,153,456 | \$3,538,337 | \$3,813,811 |
| Maintenance & Operations | 762,823 | 621,146 | 713,925 | 751,987 |
| Internal Service Charges | 2,033,652 | 1,627,384 | 1,549,527 | 1,661,045 |
| Total Expenditures | \$5,787,066 | \$5,401,987 | \$5,801,789 | \$6,226,843 |
| Full time equivalent | 26.00 | 26.00 | 27.00 | 28.00 |
| Hourly extra help | 35.00 | 35.00 | 40.00 | 41.00 |



MISSION STATEMENT

To engage, inform, connect and inspire.

VISION STATEMENT

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

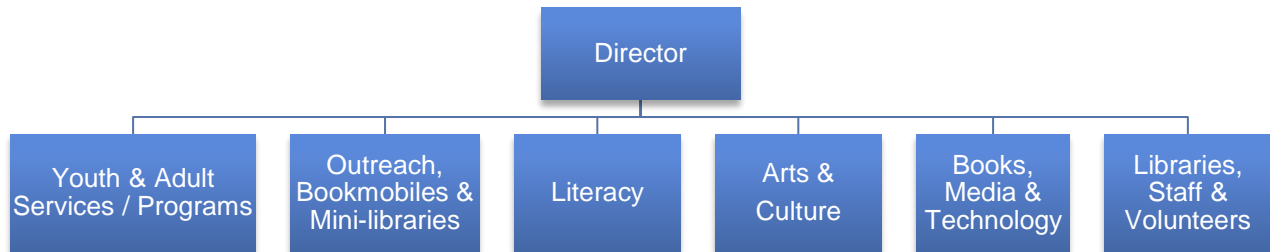
SERVICE DESCRIPTION

The Library Department provides free reading materials for all ages, an interactive online presence, literacy services, storytimes, book clubs, author events, and arts displays; manages the City’s arts and cultural work, through the City’s Arts Commission and state-designated Oceanside CA Cultural District; and offers programs and services for parents, lifelong learners, veterans, job seekers, taxpayers, voters, summer readers, and many others, through a wealth of partnerships with local organizations.

Library services are available at Civic Center Library, Mission Branch Library, Oceanside READS Learning Center, mobile library stops for the Bookmobile and Adelante vehicles, Mini-libraries at community centers, and outreach and community site visits and events—and by book deliveries available to all residents.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Issued 23,000 Library cards (a 28% increase), circulated 305,000 items, answered over 11,000 questions, and welcomed over 12,400 people to Library programs or outreach events.
- ✓ Delivered a total of 50,000 Library books and items to residences, and distributed over 5,000 arts and craft kits to families.
- ✓ As a reflection of increased community connections, Library social media channels increased followers by 15% on Instagram and 10% on Facebook.
- ✓ Sustained and extended paid internships employing 16 teens, to expand their leadership and job skills, and preparedness for careers, through the Teens Work project for school-aged youth.
- ✓ Created an Early Learning Hub at Civic Center Library, which offers centralized information on resources for early learners and their families, in collaboration with service providers, to directly impact zero-to-5-year-old development and readiness for kindergarten. The Hub opened to great success; and is busily used by the public, and for programs such as parenting workshops and Kinder readiness classes.



Sustainable Growth

- ✓ Explored expansion of physical Library spaces to meet growing City needs, including addition of two Mini-libraries in Parks & Recreation facilities, with rotating collections of new and popular titles to check out.
- ✓ Expanded Civic Center and Mission Branch hours.
- ✓ Added regular weekly Bookmobile stops at both City senior centers.
- ✓ Re-opened the READS Learning Center in-person service, introducing new learners and their families to its role as a place of learning, literacy, and reading.
- ✓ Provided resources for the community to better connect and be online, through circulating laptops and mobile hotspots.

Economic Vitality

- ✓ To reduce financial barriers to access to Library services, and promote equity, eliminated fines and fees for overdue materials.
- ✓ Secured \$290,000 in state/federal/local grants, allowing a variety of new initiatives to be implemented and supported, as well as additional personnel for the duration of the programs.

- ✓ Increased Library visibility by working with KOCT to develop promotional videos for the Library’s outreach and Hub services.
- ✓ Expanded the OUSD Set Up to Succeed project, that gave Library accounts to all students, to include the Vista Unified School District.
- ✓ With support from a generous donor, retrofitted the courier van (with wrap featuring mascot “Splash” the starfish) as an outreach tool, to bring Library services and programs to underserved areas.
- ✓ Used the excellent LINK+ service to serve customers, via home delivery or by pickup at Library locations, with over 7,300 books and items from other libraries.



Quality of Life

- ✓ Maximized use of Library space through completed beautification of the Civic Center Library Children’s Room Craft and Story Corner.
- ✓ Offered a 4th year of Science, Technology, Engineering, Arts & Math (STEAM) Enrichment Camps in summer and spring.
- ✓ Partnered with the Filipino American Cultural Organization in the 20th annual celebration of Filipino culture.
- ✓ Actively joined in the annual One Book/One San Diego program for adults, teen and children, focused this year on the experiences and rights of people with disabilities.
- ✓ With support from the Friends of the Library, provided new, free, art classes and activities for all ages, including older adults at senior centers, in partnership with Studio ACE.
- ✓ Enabled the Oceanside community to access e-book and e-audiobook content, with 78,000 e-books and audio books circulated; helpful online tools to more easily choose what to read or listen to, and find it; and “Rx for Reading” personalized staff recommendations.

Civic Engagement

- ✓ Hired 4 interns and a project lead to initiate work with neighborhood residents, leaders, and other City departments’ staff, on the Landes Engagement and Community Leadership project.
- ✓ Hosted online events for the Latino Book and Family Festival, sponsored by MiraCosta College and others.
- ✓ Implemented online citizenship classes for adults.
- ✓ Both libraries again served as Mail Ballot Drop Off locations for the San Diego County Registrar of Voters.
- ✓ Invited participation in the Oceanside writers’ contest online, and the annual “Write On, Oceanside” authors’ celebration, online and in person.
- ✓ Hosted community conversations as part of implementation of the Library’s Cultivating Racial Equity and Inclusion action plan.
- ✓ Served as a SANDAG Bike Anywhere Week location to distribute information and promotional items.



| PERFORMANCE MEASURES | | | |
|---|----------------------|-------------------------|----------------------|
| INDICATORS | ACTUAL FY 2020-21 | PROJECTED FY 2021-22 | TARGET FY 2022-23 |
| Total number of service delivery points | 10 | 15 | 16 |
| Library branches | 2 | 2 | 2 |
| Literacy learning center | 1 | 1 | 1 |
| Mobile library stops | 6 | 8 | 8 |
| Home delivery service | 1 | 1 | 1 |
| Mini-libraries at community centers | 0 | 2 | 3 |
| “Splash” outreach van | 0 | 1 | 1 |

GOALS

City Services

- Complete elements of the Arts Commission’s action plan in support of the O’Arts Master Plan for the Arts.
- Create a Library-wide plan for a popular, high-demand collection.
- Expand the Early Learning Hub service model to other Library sites.
- Determine how to continue the Teens Work internships for work and life preparedness, beyond the scope of current funding.
- Finalize processes to evaluate the effectiveness of Library programs.

Quality of Life

- Forge new connections for input on Library services that truly meet local needs, through the Landes Engagement and Community Leadership project.
- Work to complete beautification of the Civic Center Library’s courtyard.
- Obtain additional grants to offer more STEAM Summer Enrichment Camps and Classes.
- Implement the Library’s Community Health and Well-Being initiative.

Sustainable Growth

- Work with a consultant to develop a Library Facilities Master Plan.
- Implement the Community Information Exchange program, to better connect the community to needed resources and services.
- Provide even more innovative ways for customers to obtain Library services and materials.

Economic Vitality

- Prepare for Oceanside CA Cultural District re-designation efforts, and use funding from the state to support the work of this area it has designated.
- Support adaptable and inventive fundraising efforts by the Friends of the Oceanside Public Library, such as their newly-opened Coast Highway bookstore; and the Oceanside Public Library Foundation, to support Library programs and services.
- Direct and coordinate a second, signature Oceanside Culture Festival, for the Oceanside CA Cultural District, to highlight local talent and the value of Oceanside’s artistic assets.

Civic Engagement

- Plan California State Library-funded English as a Second Language grant services for the community.
- Continue to assess mobile library services and resource needs to bring further outreach efforts citywide, and eliminate barriers to access.
- Further the work to make organizational improvements in the area of Racial Equity, and develop cooperative actions with partners working with Black and Indigenous communities and People of Color.

LIBRARY - BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$1,689,364 | \$1,744,586 | \$1,865,234 | \$2,028,309 |
| 5110 Temporary/Part Time Employees | 361,898 | 426,784 | 590,299 | 588,741 |
| 5120 Overtime | 6,243 | - | 6,048 | 6,048 |
| 5206 Fringe Benefit Burden-Wcomp | 10,218 | 10,185 | 51,485 | 54,732 |
| 5207 Fringe Benefit Burden | 897,645 | 945,529 | 999,258 | 1,110,017 |
| 5212 Pension Bond Debt Charge | 20,748 | 21,572 | 21,213 | 21,164 |
| 5230 Auto Allowance | 4,475 | 4,800 | 4,800 | 4,800 |
| | 2,990,591 | 3,153,456 | 3,538,337 | 3,813,811 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 110,822 | 79,309 | 136,598 | 143,427 |
| 5310 Temp. Agencies/Individuals | 16,445 | - | - | - |
| 5320 Repair and Maintenance | 18,786 | 22,591 | 21,427 | 22,498 |
| 5330 Machry & Equip <\$10K | 3,424 | 5,433 | 10,025 | 11,726 |
| 5335 Rents & Leases - Equip, Bldgs | - | - | - | - |
| 5345 Travel & Conference | 2,616 | 910 | 4,763 | 5,523 |
| 5350 Training - Registrtn Fees | 4,972 | 2,843 | 8,941 | 10,019 |
| 5355 Matl Supplies&Services | 137,608 | 118,589 | 76,224 | 74,474 |
| 5360 Advertising | 2,090 | 1 | 240 | 252 |
| 5365 Marketing | 433 | 146 | 150 | 1,250 |
| 5370 Postage | 7,448 | 2,719 | 4,617 | 4,847 |
| 5375 Dues,Books&Subs | 91,365 | 84,113 | 107,970 | 114,945 |
| 5380 Uniform | - | - | 264 | 277 |
| 5385 Telephone | 4,166 | 3,377 | 3,930 | 4,127 |
| 5455 Matl Supplies&Services | 362,649 | 301,114 | 338,776 | 358,622 |
| | 762,823 | 620,705 | 713,925 | 751,987 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 2,033,652 | 1,627,384 | 1,549,527 | 1,661,045 |
| | 2,033,652 | 1,627,384 | 1,549,527 | 1,661,045 |
| Total Expenditures | \$5,787,066 | \$5,401,987 | \$5,801,789 | \$6,226,843 |

LIBRARY - BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$2,990,591 | \$3,153,456 | \$3,538,337 | \$3,813,811 |
| Maintenance & Operations | 762,823 | 621,146 | 713,925 | 751,987 |
| Internal Service Charges | 2,033,652 | 1,627,384 | 1,549,527 | 1,661,045 |
| Total Expenditures | \$5,787,066 | \$5,401,987 | \$5,801,789 | \$6,226,843 |

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 350010101 - Library-Admin | \$2,410,699 | \$2,014,803 | \$2,043,875 | \$2,210,879 |
| 350350101 - Reader Services-Adults | 724,160 | 689,814 | 880,587 | 946,940 |
| 350351101 - Bookmobile | 62,075 | 61,269 | 63,275 | 62,367 |
| 350352101 - Adelante | 63,676 | 65,063 | 79,246 | 80,831 |
| 350356101 - Mission Branch | 858,719 | 844,950 | 981,924 | 1,066,917 |
| 350357101 - Support Services | 898,122 | 908,629 | 1,029,836 | 1,106,773 |
| 350358101 - Reader Services-Youth | 593,747 | 616,981 | 662,675 | 690,450 |
| 350359101 - Library Facilities | 7,950 | - | 10,117 | 7,700 |
| 817160619273 - Set-Up to Succeed | 53,168 | 4,832 | - | - |
| 817161119273 - Mobile Arts Workshops | 14,400 | - | - | - |
| 817170620272 - Youth Voices Through Video | - | 4,819 | - | - |
| 822151719274 - STEAM Summer Enrichment - LSTA | 9,032 | 5,775 | - | - |
| 822151720274 - STEAM Camp 20/21 - LSTA | - | 6,541 | - | - |
| 835134000276 - Misc. Library Grants | 8,805 | 5,333 | - | - |
| 835157219272 - Oceanside Cultural District | 10,550 | 1,656 | 5,000 | 5,000 |
| 836157018272 - Literacy Programs | 16,883 | - | - | - |
| 836157019272 - Literacy Programs | 29,930 | 15,594 | - | - |
| 836157020272 - Literacy Programs – FY 20/21 | - | 25,600 | - | - |
| 836157021272 - Literacy Programs - FY 21/22 | - | - | 44,254 | - |
| 836157022272 - Literacy Programs – FY 22/23 | - | - | - | 47,986 |
| 836165820272 - Teens Work - Library | - | 39,439 | - | - |
| 836165920272 - Early Learning/Cmnty Info Hub | - | 78,964 | - | - |
| 836166420272 - Lunch at the Library | 12,075 | 9,925 | - | - |
| 900115800274 - Big Read Grant | 11,574 | - | - | - |
| 917653600276 - Misc. Literacy Grants | 1,500 | 2,000 | 1,000 | 1,000 |
| Total Expenditures | \$5,787,066 | \$5,401,987 | \$5,801,789 | \$6,226,843 |

ENTERPRISE FUNDS

This page intentionally blank

| WATER DIVISION BUDGET SUMMARY | | | | |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$9,596,598 | \$9,636,919 | \$11,516,078 | \$12,725,470 |
| Maintenance & Operations | 42,319,378 | 51,607,364 | 50,114,388 | 46,382,439 |
| Internal Service Charges | 5,089,858 | 5,082,811 | 5,671,638 | 6,921,558 |
| Debt Service | 12,363,388 | 61,731,981 | 40,686,137 | 26,197,514 |
| Capital Outlay | 985,218 | 1,817,650 | 3,599,821 | 4,931,434 |
| Transfers | 31,538,253 | 28,820,432 | 5,415,662 | 857,949 |
| Other | 6,189,676 | 8,614,226 | - | - |
| Total Expenditures | \$108,082,369 | \$167,311,384 | \$117,003,724 | \$98,016,364 |
| Full time equivalent | 73.56 | 73.56 | 84.42* | 85.24 |
| Hourly extra help | 6.00 | 6.00 | 9.50 | 9.50 |

*New positions for Pure Water Oceanside program were added in FY 2021-22.

MISSION STATEMENT

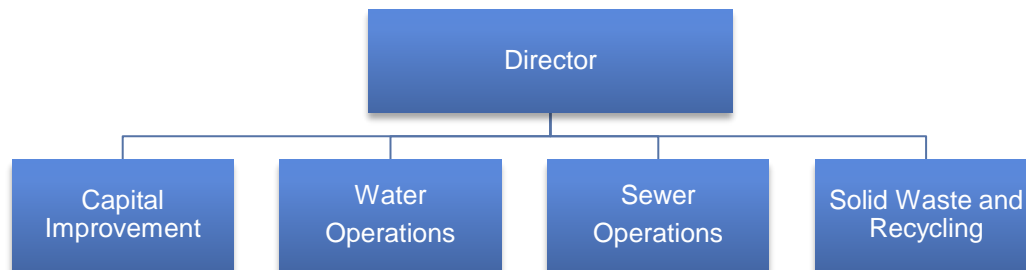
We protect public health and the environment by providing reliable, cost-effective, and sustainable utility services with dedicated, forward-thinking employees.

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 an average of 16 million gallons per day (MGD) of water received from the SDCWA, a reverse osmosis plant that treats on average 2 MGD of local brackish groundwater, a 3 MGD recycled water treatment plant and reservoir, 12 potable water storage reservoirs, and over 591 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 treating 9.9 MGD, 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 to coordinate implementation of the Watershed Protection (storm water) program, Green Oceanside Campaign, Zero Waste Strategic Resource Management Plan and the Waste Management contract.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

WATER

- ✓ Pure Water Oceanside received all permits to operate and inject water into the aquifer prior to the end of 2021, qualifying the Plant as an “existing facility” per SB606 and earning the City an additional 5% Water Use Objective Credit.
- ✓ Created and filled the Pure Water Oceanside Chief Plant Operator position and successfully injected advanced treated water into the ground before January 1, 2022.
- ✓ Treated and distributed 20,500 acre-feet of water at the Robert A. Weese Filtration Plant, saving the City \$3.8 million in treated water purchases over purchasing the same amount from the Water Authority.
- ✓ Completed an assessment of aquifer and selected a drilling site for construction of a new production well to maximize Mission Basin Groundwater Purification Facility capacity and reduce reliance on imported water supplies.
- ✓ Improved workflow efficiency and in-house capability by creating Facilities Maintenance and Senior Mechanical Technologist positions.
- ✓ Started a quarterly reservoir inspection program. This program consists of checking security of the ladder access and hatch doors, structural integrity of the walls and wall joints, roof condition, looking inside the tank for cleanliness, air vent condition and various other tasks.
- ✓ Cleaned, rebuilt, or replaced all of the 660 air vents on the water distribution system; completing all maintenance tasks within the calendar year.
- ✓ Rebuilt 87 regulators of various sizes ranging from 1 ½” to 16”.
- ✓ Assisted the Contractor with the installation of large meters for the AMI Project. Water Maintenance installed 12 large meters and scheduled shut downs for contractors to perform their installations.
- ✓ The valve exercising team exceeded their annual average by 20 percent. This program ensures that system valves are performing correctly, preventing failures when needed and minimizing the number of customers put out of service during repairs.
- ✓ Designed, engineered and installed power and SCADA connections to the Pure Water training skid, and to the Flygt motors for the SLRWRF Plant 2 Load Equalization Tanks for and Pure Water.
- ✓ Performed 100% of regulatory sampling and analyses for the NPDES permit, MBGPF permit and blending plan, Title 22 & 503 regulations properly.
- ✓ Updated lab documentation to 2021 ELAP standards
- ✓ Completed permitting process for Pure Water Oceanside and adopted two Orders
 - NPDES Permit Amendment
 - Waste Discharge Requirements
- ✓ Implemented a nitrogen study for recycled water irrigation sites to evaluate any potential impact to groundwater.

- ✓ Amended WaterSmart Software contract to include AMI and integration billing along with four additional years of utility and customer portal services.
- ✓ Updated City of Oceanside Chapter 37 Ordinance to match the requirements of the 2020 Urban Water Management Plan and Water Shortage Contingency Plans.
- ✓ Completed, passed, and submitted the 2020 Urban Water Management Plan.
- ✓ Completed, passed, and submitted the 2020 Water Conservation Master Plan.
- ✓ Placed first in the National Wyland Foundation 2021 Mayors Challenge for Water Conservation.
- ✓ Won several awards for outreach efforts including WaterReuse Award of Excellence in Public Information and three awards from California Association of Public Information Officials.
- ✓ Updated water/sewer rates, developed proper Prop 218 documentation and passed next two years of water/sewer rates. Conducted water/sewer rate comparisons based on proposed rates for various cities and agencies.
- ✓ Launched AMI and community engagement for the WaterSmart meter program.
- ✓ Implemented actions to reduce water loss within the water distribution system including starting a water loss gap assessment, meter testing, leak detection, and installing flow meters.
- ✓ Began installation of water refill stations at public locations to promote tap water and reduced plastic litter including Oceanside harbor, parks, and public pools.
- ✓ Promoted Oceanside tap water at several public events with “water stations” by providing Green Oceanside water bottle to be filled up with Oceanside tap water.
- ✓ Conducted water surveys for residential and commercial customers – Oceanside customers were the second most utilized agency in 2020 of the water audits.
- ✓ In partnership with the Water Authority, implemented the Faces of the Water Industry Campaign to highlight the importance of Oceanside’s operation staff.
- ✓ Applied for and were awarded two Federal grants for the Loma Alta Wetlands Enhancement project:
 - \$175,000 from NFWF for Final Design & Permits
 - \$1,00,000 from USFWS for Phase 1 Construction.
- ✓ Planned, coordinated and facilitated two major area-wide River, Creek and Beach volunteer cleanups. This included the annual Creek to Bay Cleanup in April for Earth Month, and the Coastal Cleanup Day event in September 2021.
- ✓ Coordinated completion of habitat restoration work on three acres of riparian and coastal sage scrub habitat at the El Corazon property, with invasive species management and removal across 20 acres of City property.
- ✓ Coordinated intensive waterway litter removal and mitigated environmental impacts of homeless encampments with targeted cleanups with the Urban Corps of San Diego County. Estimated removal of over 58,000 lbs. of trash from creeks and riverbeds by mid-year FY 21/22.
- ✓ Developed a policy analysis and decision-making platform for a Community Choice Energy program in Oceanside. Included research and analysis of Oceanside electrical usage, Climate Action Plan goals and strategies and coordination with neighboring cities on partnerships. Implementing Council’s direction to join the Clean Energy Alliance in coordination with the cities of Vista, San Marcos and Escondido.
- ✓ Conducted over 300 onsite inspections of industrial, commercial and municipal facilities for stormwater pollution prevention regulatory compliance.
- ✓ Conducted approximately 215 onsite inspections of commercial facilities to verify performance and maintenance of stormwater treatment systems (structural BMPs for Priority Development Projects)
- ✓ Identified approximately 45 storm drain locations to install Full Capture Trash removal devices.
- ✓ Completed a total of 18,484 CIS service orders.
- ✓ Completed 4,696 move-ins service orders.
- ✓ Completed 4,765 move-out service orders.
- ✓ Completed 4,788 Read Check Priority orders generated by Billing.
- ✓ Conducted and completed 299 investigations of meter issues such as water leaks, stuck meters, damaged register and meters, no water complaints and bees in box.

- ✓ QA/QC inspected 359 Advanced Metering Infrastructure (AMI) meters that were installed by City personnel.
- ✓ Installed a total of 3,688 Advanced Metering Infrastructure (AMI) meters in the ground and began communicating through the network.
- ✓ Installed 28 of 29 data collectors for communicating within the Advanced Metering Infrastructure (AMI) network.
- ✓ Read 90 water meter routes that cover a total of 42 square miles and average 7-10 miles of walking per day.
- ✓ Completed 100% of building permit plan reviews on time.
- ✓ Implemented the Water Maintenance valve turning and fire hydrant inspection program using Lucity mobile and GIS.
- ✓ Implemented the Land Area Measurement (LAM) Data Remediation Project.
- ✓ Digitally mapped CCTV sewer assets and recorded conditions critical to identifying “hot spot” areas and locations targeted for follow-up activities.
- ✓ Created public facing and internal GIS online maps.

RECYCLED WATER

- ✓ Progressed to 85% completion of construction on Lower 1 Recycled Water project.
- ✓ Continued working with the City’s consultant to develop planning reports for conversion customers to guide them through the process.
- ✓ Verified no constraints on the proposed parcel for the Upper System Reservoir and updated appraisal in preparation for a revised offer to be made.

| PERFORMANCE MEASURES | | | | | |
|--|------------------------|----------------------|----------------------|-----------------------------------|----------------------|
| INDICATORS | DIVISION | ACTUAL FY 2020-21 | TARGET FY 2021-22 | PROJECTED ACTUAL FY 2021-22 | TARGET FY 2022-23 |
| Acre-feet of water treated at Robert A Weese Filtration Plant | Weese Filtration Plant | 19,048 | 20,000 | 20,100 | 24,000 |
| Exercise valves for preventative maintenance | Water Maintenance | 1,180 | 1,000 | 1,000 | 1,000 |
| Perform maintenance on Fire Hydrants | Water Maintenance | 2,600 | 2,000 | 2,000 | 2,000 |
| Exceed water use reduction target (Gallons per Connection per Day) | Water Efficiency | 128 GPCD | 137 GPCD | 110 GPCD | 137 GPCD |
| Acre-feet of recycled water for beneficial reuse produced | Recycled Water | 1,083 | 1,200 | 1,230 | 1,400 |
| Complete stormwater pollution prevention inspections | Watershed | 350 | 280 | 518 | 280 |
| Inspect 100% of High Priority Development Projects for stormwater compliance | Watershed | 100% | 100% | 100% | 100% |
| Maintain Water & Sewer rates at or below county median | Administration | Below County Median | Below County Median | Below County Median | Below County Median |
| Accomplish on-time plan reviews | Engineering | 100% | 100% | 100% | 100% |
| Meeting Permit Limits | Compliance | 100% | 100% | 100% | 100% |

GOALS

WATER

- Accomplish all plan reviews on time.
- Update Water, Sewer, and Recycled Water Design & Construction Manuals to address recent changes for AMI, composite manholes, etc.
- Provide additional information on Water Utilities Department webpages on typical plan submittal requirements for Water and Sewer of single-family residential developments, ADUs/JADUs, and duplexes.
- Complete preliminary design, environmental documentation, and the public outreach process for the Buena Vista Creek Restoration Plan.
- Acquire final permits and entitlements and begin construction on Phase 1 of the Loma Alta Wetlands Enhancement Project.
- Identify and install at least 40 additional storm drain trash capture devices.
- Complete Robert A. Weese Water Filtration Plant electrical upgrades.
- Upgrade the Robert A. Weese Water Filtration Plant's ability to provide the City and other agencies with the water that they need without having to buy treated water.
- Clean and upgrade the filtration media at the Robert A. Weese Water Filtration Plant.
- Finish High Rate Filtration study and implement a plan to keep the Robert A. Weese Water Filtration Plant at current production capacity.
- Complete Master Plan with goal of keeping the Robert A. Weese Water Filtration Plant at 25 MGD production.
- Maintain water treatment, wastewater treatment, and lift station facilities at a level that assures uninterrupted quality service to customers.
- Ensure that there are no process interruptions due to equipment break downs.
- Perform required preventative and predictive maintenance to eliminate spills, overflows, bypasses, or discharge permit violations in order to minimize the possibility of equipment break downs.
- Replace Train B at Mission Basin Groundwater Purification Facility.
- Increase plant production by 25% at Mission Basin Groundwater Purification Facility.
- Replace Hydrochloric Acid storage tank at Mission Basin Groundwater Purification Facility.
- Complete construction project at Pure Water Oceanside Advanced Water Purification Facility.
- Produce 4.5 MGD at the Pure Water Oceanside Advanced Water Purification Facility.
- Continue preventative maintenance of pressure regulators and altitude valves throughout the City.
- Continue preventative maintenance of water system air vents.
- Start a valve exercising program for all reservoir sites.
- Install safety railing and perform hatch repairs at the Fire Mountain Reservoir Overflow Tower.
- Review and streamline the permitting processes.
- Increase the number of valves exercised within the Valve Program.
- Increase fire hydrant replacements, valve replacements, and valve change-outs throughout the City.
- Continue to work towards completion of the AMI large meter change out program.
- Remain on track with the Fire Hydrant Maintenance Program.
- Continue to provide GIS analysis, services, and products to the Water Utilities Department as well as other departments and divisions.
- Set up a high availability GIS platform and migration of the existing contents to new GIS servers.
- Acquire the updated aerial imagery through the San Diego County-wide consortium.
- Perform all analysis that the laboratory is certified to conduct.
- Implement Laboratory Information Management Systems (LIMS) integration to populate California Laboratory Intake Portal (CLIPS) spreadsheets.

- Continue installing smart meters, with the goal of having half of the City or more done by the end of the fiscal year.
- Continue to promote the WaterSmart portal to customers and to educate customers about smart meters.
- Complete construction of and move into the new Meter Services building.

RECYCLED WATER

- Continue work on the Upper & Lower recycled projects to increase ability to supply more customers and develop a project to assess the newly converted recycled line.
- Begin irrigation customers' private conversion process to prepare them for connection to new Lower Phase 1 Recycled Water System when construction is complete.
- Negotiate agreeable terms and purchase of a parcel in Morro Hills for location of Upper System reservoir and pump station.

WATER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$5,314,358 | \$5,468,607 | \$6,889,310 | \$7,434,723 |
| 5110 Temporary/Part Time Employees | 98,170 | 149,057 | 187,311 | 195,555 |
| 5120 Overtime | 463,408 | 413,019 | 337,299 | 599,069 |
| 5206 Fringe Benefit Burden-Wcomp | 80,900 | 47,792 | 184,976 | 199,330 |
| 5207 Fringe Benefit Burden | 2,775,872 | 2,871,371 | 3,608,225 | 3,913,658 |
| 5212 Pension Bond Debt Charge | 63,576 | 66,125 | 68,470 | 79,449 |
| 5213 CALPERS Unfunded Liability | 688,647 | 398,093 | 235,147 | 301,526 |
| 5230 Auto Allowance | 3,570 | 10,903 | 5,340 | 2,160 |
| 5235 Compensated Absences | 108,097 | 211,953 | - | - |
| | 9,596,598 | 9,636,919 | 11,516,078 | 12,725,470 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 3,440,304 | 8,334,191 | 8,571,086 | 4,348,618 |
| 5306 Professional Svc w/IT alloc | 45,361 | 27,249 | 300,000 | 300,000 |
| 5310 Temp. Agencies/Individuals | 21,697 | 19,943 | 14,500 | 20,000 |
| 5315 Utilities | 2,467,615 | 2,591,004 | 2,228,400 | 2,703,600 |
| 5320 Repair and Maintenance | 1,711,768 | 1,745,200 | 2,249,003 | 2,509,206 |
| 5325 Infrastructure < \$100K | 403,071 | 20,663 | 100,000 | 295,000 |
| 5326 Studies & Reports | 474,956 | 1,113,939 | 1,563,001 | 571,350 |
| 5330 Machry & Equip <\$10K | 27,902 | 10,240 | 105,600 | 115,500 |
| 5335 Rents & Leases - Equip, Bldgs | 40,258 | 33,705 | 82,200 | 85,200 |
| 5345 Travel & Conference | 35,409 | 8,571 | 65,750 | 67,500 |
| 5350 Training - Registrtn Fees | 9,360 | 8,312 | 54,200 | 64,250 |
| 5355 Matl Supplies&Services | 32,993,178 | 36,507,118 | 34,110,222 | 34,342,227 |
| 5360 Advertising | 18,318 | 6,093 | 8,000 | 8,000 |
| 5370 Postage | 5,060 | 7,948 | 3,350 | 3,850 |
| 5375 Dues,Books&Subs | 57,979 | 58,179 | 77,750 | 76,850 |
| 5380 Uniform | 45,920 | 56,972 | 65,250 | 72,500 |
| 5385 Telephone | 67,134 | 79,064 | 80,700 | 80,700 |
| 5390 Taxes, Licenses & Permits | 220,857 | 213,171 | 266,530 | 274,530 |
| 5425 Fiscal Agent/Other Fees | 102,120 | 584,730 | 4,700 | 26,300 |
| 5430 Bad Debt | 13,470 | 49,896 | - | - |
| 5440 Radio Network Operating Cost | 27,097 | 16,758 | 16,758 | 16,758 |
| 5460 Laboratory Operations | 90,544 | 114,419 | 147,388 | 400,500 |
| | 42,319,378 | 51,607,364 | 50,114,388 | 46,382,439 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 5,089,858 | 5,082,811 | 5,671,638 | 6,921,558 |
| | 5,089,858 | 5,082,811 | 5,671,638 | 6,921,558 |
| Capital Outlay | | | | |
| 5702 Buildings & Treatment Plants | 465,910 | 57,770 | 6,001,000 | 4,827,093 |
| 5703 Infrastructure | 11,806,062 | 61,662,697 | 34,485,137 | 20,103,421 |
| 5704 Machinery & Equipment | 91,416 | 11,514 | 200,000 | 847,000 |
| 5705 Auto Equipment | - | - | - | 420,000 |
| | 12,363,388 | 61,731,981 | 40,686,137 | 26,197,514 |

WATER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Service | | | | |
| 5651 Principal | - | - | 1,725,000 | 2,984,396 |
| 5652 Interest | 607,746 | 1,438,630 | 1,496,263 | 1,569,276 |
| 5653 Inter Agency Capital Lease | 377,472 | 379,020 | 378,558 | 377,762 |
| | 985,218 | 1,817,650 | 3,599,821 | 4,931,434 |
| Transfers | | | | |
| 6900 Transfers Out | 31,538,253 | 28,820,432 | 5,415,662 | 857,949 |
| | 31,538,253 | 28,820,432 | 5,415,662 | 857,949 |
| Other | | | | |
| 6010 Depreciation Expense | 7,391,721 | 7,746,629 | - | - |
| 6030 GASB 31 Adjmt | (1,202,045) | 867,598 | - | - |
| | 6,189,676 | 8,614,226 | - | - |
| Total Expenditures | \$108,082,369 | \$167,311,384 | \$117,003,724 | \$98,016,364 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$9,596,598 | \$9,636,919 | \$11,516,078 | \$12,725,470 |
| Maintenance & Operations | 42,319,378 | 51,607,364 | 50,114,388 | 46,382,439 |
| Internal Service Charges | 5,089,858 | 5,082,811 | 5,671,638 | 6,921,558 |
| Capital Outlay | 12,363,388 | 61,731,981 | 40,686,137 | 26,197,514 |
| Debt Service | 985,218 | 1,817,650 | 3,599,821 | 4,931,434 |
| Transfers | 31,538,253 | 28,820,432 | 5,415,662 | 857,949 |
| Other | 6,189,676 | 8,614,226 | - | - |
| Total Expenditures | \$108,082,369 | \$167,311,384 | \$117,003,724 | \$98,016,364 |

WATER – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1711 - Water Operating | \$8,737,974 | \$9,501,450 | \$1,423,992 | \$679,288 |
| 1712 - Water F/A Replacement | 8,286,546 | 11,670,574 | - | - |
| 1715 - Water Connection Fees | 20,381,050 | 607,700 | - | - |
| 1717 - Water Debt Service | - | 16,392,143 | 4,605,375 | - |
| 750010711 - Water Adm & General | 37,203,512 | 41,596,440 | 37,471,643 | 38,629,644 |
| 750010712 - Water Capital Projects | 901,185 | 775,136 | 1,332,621 | 1,572,540 |
| 750359711 - Water Facilities Maintenance | 465,263 | 332,306 | 491,434 | 933,786 |
| 750704711 - Recycled Water Treatment | 480,974 | 326,118 | 398,292 | 788,894 |
| 750705711 - Water Efficiency | - | 11 | 470,526 | 477,167 |
| 750750711 - Flood Control/Storm Drains | 765,377 | - | - | - |
| 750751711 - Water Distribution | 1,658,167 | 1,653,346 | 1,770,348 | 1,947,770 |
| 750752711 - Hydro-Electric Generation | 6,754 | 3,618 | 16,500 | 16,700 |
| 750754711 - Water Filtration Plant | 1,725,805 | 1,693,736 | 2,234,174 | 2,407,142 |
| 750755711 - Desalting Plant | 2,289,705 | 2,618,876 | 2,654,480 | 2,849,954 |
| 750756711 - Water Maintenance | 2,661,209 | 2,535,392 | 2,973,189 | 3,232,829 |
| 750757711 - Water Meter Service | 2,958,980 | 2,388,114 | 2,745,648 | 2,857,953 |
| 750760711 - Water Laboratory | 455,990 | 465,859 | 675,210 | 678,132 |
| 750761711 - Water SCADA Program | 574,862 | 610,043 | 960,131 | 1,208,072 |
| 750762711 - Watershed Protection | 1,056,865 | 1,043,755 | 1,381,301 | 2,430,221 |
| 750763711 - Water GIS Program | 275,582 | 289,183 | 330,880 | 354,571 |
| 750771712 - Misc Water Projects | 45,638 | 34,898 | 100,000 | 100,000 |
| 750774711 - Recycle Water Conveyance | - | - | 206,830 | 217,290 |
| 750775711 - Oceanside Pure Water | - | - | 2,557,043 | 2,876,753 |
| 750778711 – Pure Water Laboratory Ops | - | - | - | 472,054 |
| 755772717 - OPFA Water Ref Ser A | 609,866 | 483,964 | 1,780,863 | 632,200 |
| 755773717 - WIFIA Debt Service - Water | 114,731 | 222,435 | - | 2,130,880 |
| 755776717 - 2020Water Revenue Bond | 280 | 1,262,260 | 1,445,100 | 1,447,300 |
| 755777717 – 2021A Wtr Rev Refunding Bond | - | 203,397 | - | 369,592 |
| 817169020272 - IRWM Pure Water Grant | - | - | 3,115,000 | - |
| 817169120272 - IRWM Lower Recycled Grant | - | - | 1,450,000 | - |
| 817169220272 - NFWF Coastal Resiliency Grant | - | 34,733 | 175,000 | - |
| 822156218274 - BOR-WaterSmart-Desalination | - | 93,009 | - | - |
| 822163420274 - BOR AMI Grant FFY 19/20 | - | 333,529 | - | - |
| 822168920274 - BOR WIIN Rclmatn FFY 19/20 | - | - | 3,000,000 | - |
| 822168921274 - BOR WIIN Rclmatn FFY 20/21 | - | - | 3,000,000 | - |
| 822169920274 - USFW Natl Cstl Wtlnds Cnsrvtn | - | - | 1,000,000 | - |
| 822170421274 - BOR AMI Grant FFY 21/22 | - | - | 2,000,000 | - |
| 836132100272 - NSDCRRWP-IRWMO Prop 84 | 324,101 | 39,904 | - | - |
| 836152417272 - Loma Alta Slough CCC Grant | 260,775 | 185,303 | - | - |
| 836163320272 - BVC Restoration USRP | - | - | 275,800 | - |

WATER – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 908122500715 - SLR WWTP Water Reclamation | \$2,093,996 | \$29,073 | \$ - | \$ - |
| 908125400712 - Weese Filtration Plant Improv | 28,736 | 98,587 | - | 709,901 |
| 908125600712 - Desalter Facility Major Imprv | 21,630 | 57,985 | 700,000 | 882,955 |
| 908130000712 - Water SCADA Upgrades | 82,797 | 12,743 | - | - |
| 908135716712 - DwnTwn Wtr Pipeline Phs 2 of 5 | 14,489 | 908,351 | 1,203,632 | 6,754,124 |
| 908142115715 - Upper SLR WRF | - | - | - | 85,100 |
| 908142215715 - Lower SLR WRF | 1,856,588 | 6,328,967 | 420,893 | 8,270,059 |
| 908142315715 - Pure Water Oceanside Phase 1 | 684,496 | 295,199 | - | - |
| 908142318715 - Pure Water Oceanside Phase 2 | 9,556,317 | 56,574,339 | 12,232,704 | - |
| 908148817712 - AMI-Automated Meter Infrastrct | 304,143 | 4,115,336 | 11,939,244 | 4,690,362 |
| 908148917712 - Water Tenant Upgrades | 86,775 | 55,760 | - | - |
| 908152818712 - Wtr & Recycled Wtr Master Plan | 3,427 | 261,667 | 1,086,421 | - |
| 908152918712 - Oside Aqueduct Assessment | 22,874 | 23,575 | 494,001 | - |
| 908153018712 - ARC FLASH Study-Water | 18,185 | 326,839 | - | - |
| 908153118712 - Valve Replment/Hydrant Project | 73,170 | 96,406 | - | - |
| 908156618712 - Mssn Basin Fiber Optic Imprvmt | 129,954 | - | - | - |
| 908157119715 - Fallbrook RW Line Cndtn Assess | 24,127 | - | 354,662 | - |
| 908158419712 - Well Expsn/Brine Minimization | - | 570,772 | 6,176,125 | - |
| 908163219712 - Water Reimb Agreements | 393,071 | - | - | - |
| 908163620712 - Water Pipeline Rplcmnt | - | - | - | 2,344,160 |
| 908170821712 - DwnTwn Recycled Line Assmnt | - | 31,226 | 354,662 | - |
| 908754500712 - Pump Station Upgrades | 1,440 | 27,875 | - | 1,155,433 |
| 908754600712 - ReservoirStrctrlAnalysis | 416,742 | 65,441 | - | 3,813,538 |
| 908824000712 - Misc Water Projects | 28,218 | 34,010 | - | - |
| Total Expenditures | \$108,082,369 | \$167,311,384 | \$117,003,724 | \$98,016,364 |

| SEWER DIVISION BUDGET SUMMARY | | | | |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$10,081,306 | \$9,833,957 | \$10,759,404 | \$10,961,075 |
| Maintenance & Operations | 11,185,438 | 13,425,992 | 16,434,796 | 16,674,865 |
| Internal Service Charges | 4,869,070 | 4,799,875 | 5,369,023 | 6,340,951 |
| Debt Service | 4,729,555 | 7,860,187 | 3,742,017 | 17,014,867 |
| Capital Outlay | 630,328 | 534,552 | 3,692,210 | 3,693,961 |
| Transfers | 5,916,301 | 781,523 | 1,606,025 | - |
| Other | 7,668,453 | 10,153,004 | - | - |
| Total Expenditures | \$45,080,452 | \$47,389,090 | \$41,603,475 | \$54,685,719 |
| Full time equivalent | 72.16 | 72.16 | 73.70 | 72.76 |
| Hourly extra help | 2.00 | 2.00 | 0.50 | 0.50 |

MAJOR ACCOMPLISHMENTS

- ✓ Successfully started Nitrification-Denitrification process at San Luis Rey Water Reclamation Facility to serve as feed flow to the new Pure Water Oceanside facility.
- ✓ Saved 10% in electrical costs by replacing air diffusers at La Salina Wastewater Treatment Facility, which reduced blower demand.
- ✓ Upgraded four lift stations. Three stations received all new chopper pumps, the department standard, to prevent ragging and decrease maintenance on the system. Two of the stations also had new force mains installed including our first redundant force main at the Loretta lift station. Redundant force mains allow the system to stay operational while maintenance is being performed.
- ✓ Installed a new gravity sewer line in Monica Circle, a known hot spot for sewer backups, which will decrease maintenance costs and staff time as well as reduce the risk of sewer spills.
- ✓ Replaced Loretta Street Station force main with new dual force mains.
- ✓ Replaced soft starters with Variable Frequency Drives at various locations, which improved efficiency, thus helping reduce electricity costs. This also reduces stress/strain on the motor and pumps which can result in a longer life span.
- ✓ Upgraded lift stations with new controllers by replacing outdated technology with pressure level sensors, reducing future maintenance needs.
- ✓ Completed a successful AZ Certification Audit.
- ✓ Completed updating of Local Limits for industrial users to better protect the City's wastewater treatment facility.
- ✓ Zero violations or areas of concern identified from inspections of La Salina WWTP and Industrial Pretreatment Program.
- ✓ Successfully completed the Roja Lift Station Improvements project.
- ✓ Cleaned and inspected 1,895,823 ft of sewer line.

| PERFORMANCE MEASURES | | | | | |
|--|----------------|--------------------------|--------------------------|-----------------------------------|---------------------------|
| INDICATORS | DIVISION | ACTUAL FY 2020-21 | TARGET FY 2021-22 | PROJECTED ACTUAL FY 2021-22 | TARGET FY 2022-23 |
| Clean and inspect collections system pipe | Collections | 1,888,480 linear feet | 1,440,000 linear feet | 1,800,000 linear feet | 1,440,000 linear feet |
| Complete sewer point repairs | CIP | 17 | 8 | 6 | 6 |
| Maintain Water & Sewer rates at or below county median | Administration | Below County Median | Below County Median | Below County Median | Below County Median |
| Meeting Permit Limits | Compliance | 100% | 99% | 100% | 100% |

GOALS

- Continue the planning and design related to the closure of La Salina Wastewater Treatment Plant.
- Upgrade the Colorado Server to stabilize La Salina Wastewater Treatment Plant's SCADA.
- Complete lighting switch over to LED at San Luis Rey Water Reclamation Facility and La Salina Wastewater Treatment Facility.
- Amend the Outfall Agreement with Camp Pendleton.
- Continue upgrading and modernizing existing plant infrastructure at the San Luis Rey Water Reclamation Facility and La Salina Wastewater Treatment Facility.
- Replace grit classifier at La Salina Wastewater Treatment Facility.
- Clean and inspect more than 1.8 million feet of the City's sewer system.
- Complete and begin operating Oceanside Boulevard and Buena Vista Lift Stations.
- Upgrade bubbler controls to pressure sensors at lift stations.
- Upgrade and standardize lift station pumps and motors.
- Upgrade Programmable Logic Controllers (PLC) throughout the City.
- Continue to operate safely within COVID guidelines.
- Update cost recovery for the Industrial Pretreatment Program.

SEWER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$5,741,668 | \$5,818,940 | \$6,440,447 | \$6,665,972 |
| 5110 Temporary/Part Time Employees | 23,927 | 18,524 | 12,384 | 11,117 |
| 5120 Overtime | 273,398 | 274,951 | 272,650 | 270,775 |
| 5206 Fringe Benefit Burden-Wcomp | 82,749 | 44,530 | 166,831 | 172,762 |
| 5207 Fringe Benefit Burden | 3,049,033 | 3,123,984 | 3,384,665 | 3,524,347 |
| 5212 Pension Bond Debt Charge | 65,736 | 68,362 | 71,165 | 73,568 |
| 5230 Auto Allowance | 2,557 | 2,898 | 4,140 | 2,160 |
| 5235 Compensated Absences | 133,314 | 57,675 | - | - |
| 5213 CALPERS Unfunded Liability | 708,924 | 424,093 | 407,122 | 240,374 |
| | 10,081,306 | 9,833,957 | 10,759,404 | 10,961,075 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 1,653,545 | 2,672,314 | 5,382,200 | 5,709,313 |
| 5306 Professional Svc w/IT alloc | 67,428 | 114,513 | 350,000 | 350,000 |
| 5310 Temp. Agencies/Individuals | - | 57,043 | 14,500 | 45,000 |
| 5315 Utilities | 3,445,680 | 3,873,454 | 3,583,000 | 3,781,000 |
| 5320 Repair and Maintenance | 1,928,921 | 1,915,853 | 2,153,132 | 2,129,842 |
| 5325 Infrastructure < \$100K | 46,314 | 33,427 | 100,000 | 290,000 |
| 5326 Studies & Reports | 224,645 | 577,005 | 510,000 | 10,000 |
| 5330 Machry & Equip <\$10K | 46,030 | 59,437 | 123,500 | 109,666 |
| 5335 Rents & Leases - Equip, Bldgs | 61,958 | 55,230 | 88,800 | 78,800 |
| 5345 Travel & Conference | 35,018 | 7,214 | 67,500 | 77,091 |
| 5350 Training - Registrtn Fees | 21,751 | 16,484 | 45,300 | 47,227 |
| 5355 Matl Supplies&Services | 2,616,787 | 2,712,539 | 2,723,100 | 2,632,800 |
| 5360 Advertising | 13,376 | 2,034 | 4,500 | 4,500 |
| 5370 Postage | 704 | 1,032 | 2,300 | 2,300 |
| 5375 Dues,Books&Subs | 33,068 | 31,756 | 39,900 | 40,695 |
| 5380 Uniform | 59,112 | 56,201 | 69,050 | 76,117 |
| 5385 Telephone | 98,226 | 77,201 | 80,000 | 80,000 |
| 5390 Taxes, Licenses & Permits | 727,744 | 970,079 | 976,180 | 1,059,180 |
| 5400 Gasoline, Diesel Fuel | 3,983 | 1,362 | - | - |
| 5425 Fiscal Agent/Other Fees | 2,000 | 102,000 | 2,100 | 2,100 |
| 5440 Radio Network Operating Cost | 9,993 | 9,234 | 9,234 | 9,234 |
| 5460 Laboratory Operations | 89,157 | 80,582 | 110,500 | 140,000 |
| | 11,185,438 | 13,425,992 | 16,434,796 | 16,674,865 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 4,869,070 | 4,799,875 | 5,369,023 | 6,340,951 |
| | 4,869,070 | 4,799,875 | 5,369,023 | 6,340,951 |

SEWER – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Capital Outlay | | | | |
| 5702 Buildings & Treatment Plants | 355,366 | 188,089 | 422,500 | 6,226,136 |
| 5703 Infrastructure | 4,362,117 | 7,672,098 | 2,369,517 | 9,762,825 |
| 5704 Machinery & Equipment | 72 | - | 950,000 | 1,025,906 |
| 5705 Auto Equipment | 12,000 | - | - | - |
| | 4,729,555 | 7,860,187 | 3,742,017 | 17,014,867 |
| Debt Service | | | | |
| 5651 Principal | - | - | 3,241,268 | 3,319,521 |
| 5652 Interest | 630,328 | 534,552 | 450,942 | 374,440 |
| | 630,328 | 534,552 | 3,692,210 | 3,693,961 |
| Transfers | | | | |
| 6900 Transfers Out | 5,916,301 | 781,523 | 1,606,025 | - |
| | 5,916,301 | 781,523 | 1,606,025 | - |
| Other | | | | |
| 5430 Bad Debt | 26,487 | 72,419 | - | - |
| 6010 Depreciation Expense | 9,137,855 | 9,133,095 | - | - |
| 6030 GASB 31 Adjmt | (1,495,889) | 947,490 | - | - |
| | 7,668,453 | 10,153,004 | - | - |
| Total Expenditures | \$45,080,452 | \$47,389,090 | \$41,603,475 | \$54,685,719 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$10,081,306 | \$9,833,957 | \$10,759,404 | \$10,961,075 |
| Maintenance & Operations | 11,185,438 | 13,425,992 | 16,434,796 | 16,674,865 |
| Internal Service Charges | 4,869,070 | 4,799,875 | 5,369,023 | 6,340,951 |
| Capital Outlay | 4,729,555 | 7,860,187 | 3,742,017 | 17,014,867 |
| Debt Service | 630,328 | 534,552 | 3,692,210 | 3,693,961 |
| Transfers | 5,916,301 | 781,523 | 1,606,025 | - |
| Other | 7,668,453 | 10,153,004 | - | - |
| Total Expenditures | \$45,080,452 | \$47,389,090 | \$41,603,475 | \$54,685,719 |

SEWER – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1721 - Sewer Operating | \$9,666,443 | \$9,677,352 | \$407,122 | \$240,374 |
| 1722 - Sewer F/A Replacement | 2,223,066 | 1,512,502 | - | - |
| 1726 - Sewer Expansion/Improv | 2,127,681 | 96,346 | 125,000 | - |
| 1727 - Sewer Debt Service | - | - | 1,481,025 | - |
| 800010721 - Sewer Adm & General | 5,835,918 | 6,184,397 | 6,559,138 | 7,393,543 |
| 800010722 - Sewer Capital Projects | 1,094,182 | 1,129,651 | 1,595,652 | 1,845,891 |
| 800800721 - Facilities Maintenance | 1,720,424 | 1,147,517 | 1,440,462 | 1,528,499 |
| 800800722 - Operating Activities | 6,655 | 4,874 | - | - |
| 800803721 - Sewer Collections | 3,738,385 | 3,936,950 | 4,074,065 | 4,311,447 |
| 800804721 - La Salina Wastewater | 3,161,835 | 3,267,217 | 3,271,538 | 3,404,996 |
| 800805721 - SLR Water Reclamation Facility | 6,564,614 | 7,392,494 | 7,484,595 | 7,423,301 |
| 800806721 - Sewer Laboratory | 729,507 | 676,866 | 961,217 | 904,544 |
| 800807721 - Sewer SCADA Program | 806,210 | 804,462 | 1,136,319 | 1,250,264 |
| 800808721 - Sewer GIS Program | 261,458 | 274,376 | 330,373 | 354,064 |
| 800812722 - Misc Sewer Projects | 110,360 | 35,203 | 100,000 | 100,000 |
| 800814721 - Industrial Waste Program | - | - | 396,642 | 289,555 |
| 805773727 - WIFIA Debt Service - Sewer | - | 100,000 | - | - |
| 805809727 - SLR Interim Exp DS | 324,682 | 277,773 | 2,926,392 | 2,926,392 |
| 805813727 - OPFA Sewer 2013 Ref Ser A | 307,646 | 258,779 | 767,918 | 769,669 |
| 909122700722 - La Salina WWTP Upgrades | 111,454 | 8,515 | - | 2,342,963 |
| 909122900722 - OsideBlvd LiftStation Relocat | 530,489 | 3,471,799 | - | - |
| 909123100722 - SLRWRF Digester Rehabilitation | 21,084 | 360,793 | 400,000 | 405,402 |
| 909123500722 - SLRWRF Maint Bldg Upgrades | 105,899 | 120,749 | 500,000 | 5,251,262 |
| 909125500722 - SLR Major Plant Improv | 427,857 | 216,404 | 750,000 | 1,986,906 |
| 909130500722 - Sewer SCADA Upgrades | 52,785 | 1,248 | - | - |
| 909130600722 - CIPP Sliplining Project | - | - | 1,000,000 | - |
| 909136716722 - DwnTwn Swr Pipeline Phs 2 of 5 | 70,041 | 619,319 | - | - |
| 909137500722 - Buccaneer Lift Station | 758,985 | 76,035 | - | 99,971 |
| 909137700722 - Swr Pipeline Capacity Upgrades | 613,306 | 10,339 | - | 104,203 |
| 909141815722 - Bandstand Pump Stnt Relctn | 223,100 | 1,381,668 | - | - |
| 909145916722 - Pipeline Rehab Program | 30,308 | 58,520 | - | 5,372,500 |
| 909146016726 - SLRWRF Plant Outfitting | - | 35,602 | - | - |
| 909149017722 - Food Waste To Energy | 4,205 | 6,235 | - | 666,467 |
| 909153218722 - ARC FLASH Study-Sewer | 18,185 | 569,589 | - | - |
| 909153318722 - Sewer Point Repair Project | 267,650 | 365,386 | 616,815 | - |
| 909153418722 - Mission Ave Siphon Relief | 36,563 | 85,528 | - | - |
| 909153518722 - Encina Sewer Diversion Imprvmt | 147,344 | - | - | - |
| 909153618722 - Swr Inflow&Infiltration Study | 6,815 | 17,835 | - | - |
| 909153718722 - Sewer Master Plan | - | 271,409 | 500,000 | - |
| 909157319722 - OBlvd/Mesa Garrison Force Main | 125,000 | 134,823 | - | 2,394,580 |
| 909162019722 - Haymar Easement Protection | 720,302 | 29,503 | - | - |
| 909163920722 - El Corazon Lift Station | - | 53,528 | 3,022,500 | - |
| 909164020722 - Msn Ave Force Main Rehab | - | - | 864,000 | - |

SEWER – BUDGET SUMMARY

| Expenditure Summary by Program (continued) | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 909164320722 - Sewer Pipeline Rplcmnt Project | \$ - | \$258,952 | \$417,702 | \$1,689,999 |
| 909178922722 - SLR Tenant Improvements | - | - | - | 1,561,713 |
| 909548800722 - Land Outfall | 1,194,993 | 1,434,117 | - | - |
| 909953000722 - Lift Stations Upgrade | 935,021 | 1,024,432 | 475,000 | 67,214 |
| Total Expenditures | \$45,080,452 | \$47,389,090 | \$41,603,475 | \$54,685,719 |

SOLID WASTE AND RECYCLING

| SOLID WASTE AND RECYCLING DIVISION BUDGET SUMMARY | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$549,749 | \$494,219 | \$629,818 | \$826,097 |
| Maintenance & Operations | 21,421,475 | 21,816,002 | 24,308,589 | 24,493,922 |
| Internal Service Charges | 1,160,543 | 1,109,181 | 1,390,863 | 1,532,957 |
| Capital Outlay | 378,059 | - | 30,050 | - |
| Transfers | 5,683,280 | 5,763,993 | 5,546,022 | 6,189,085 |
| Other | 192,076 | 228,828 | - | - |
| Total Expenditures | \$29,385,182 | \$29,406,223 | \$31,905,342 | \$33,042,061 |
| Full time equivalent | 4.15 | 4.15 | 4.25 | 5.25 |
| Hourly extra help | 3.00 | 3.00 | 1.00 | 1.00 |

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

- ✓ Received the following awards:
 - National Recycling Coalition Award for Outstanding Diversion Innovation for the City’s Green Oceanside Kitchen
 - Public Relations Society of America “Edward Bernay’s Mark of Excellence Bronze Award for Collateral Education for the City’s Commercial Food Scraps Recycling Program
 - Public Relations Society of America “Edward Bernay’s Mark of Merit Silver Award for Community Relations in Government for the City’s Commercial Food Scraps Recycling Program.
- ✓ Rolled out the Commercial Food Scraps Recycling Program to over 1000 businesses. Staff further provided detailed one-on-one technical support to all commercial customers to assist with right sizing of services, understanding of services and how to recycle, and to assist with the mitigation of contamination.
- ✓ Completed AB 1826 compliance strategies to ensure all AB 126 required businesses and multifamily complexes have access to food scraps recycling services and education, and further conduct monitoring and reporting in compliance with State Law.
- ✓ Commenced implementation of SB 1383 Compliance Action Plan in conjunction of release of Solid Waste Franchise Agreement Request for Proposals.
- ✓ To be in minimal compliance with SB 1383, and in accordance with the City’s SB 1383 Action Plan, staff drafted for Council Consideration ordinance updates to mandate the recycling of food scraps and other ordinance requirements per State law.
- ✓ Released a Solid Waste Franchise Agreement Request for Proposal for Collection and Processing of solid waste, recycling, and organics.
- ✓ Hosted four quarterly Neighborhood Clean Up events throughout the City in partnership with Code Enforcement and Neighborhood Services.
- ✓ Distributed over 400 backyard compost bins to residents and provided virtual one on one technical assistance and education.
- ✓ Responded to and facilitated a resolution for on average 200 customer service requests a month related to solid waste and recycling services.

| PERFORMANCE MEASURES | | | | | |
|--|----------|----------------------|----------------------|-----------------------------------|----------------------|
| INDICATORS | DIVISION | ACTUAL FY 2020-21 | TARGET FY 2021-22 | PROJECTED ACTUAL FY 2021-22 | TARGET FY 2022-23 |
| Achieve required recycling / diversion rate to comply with regulations (Pounds per Person per Day) | SW&R | 4.0 PPD | 4.3 PPD | 6.3 PPD | 6.3 PPD* |

*CalRecycle no longer uses this metric and may change in FY 2022-23.

GOALS

- Complete the Solid Waste, Recycling, and Organics Services and Processing Request for Proposal (RFP) process and finalize an executed Franchise Agreement with the selected Solid Waste Franchise Services provider. Develop transition plan to the new agreement and commencement of services prior to 2024.
- Support the development of the City’s Organics to Energy Biosolids masterplan for organics processing and renewable energy and commence a Capital Improvement Project to develop receiving infrastructure at the San Luis Rey Waste Water Treatment Facility for food waste.
- Continue to implement SB 1383 Compliance Action Plan in alignment with City’s Notice of Intent to Comply submitted to CalRecycle and the City’s submitted compliance timeline for AB 1826 requirements in response to CalRecycle’s Notice of Violation.

SOLID WASTE AND RECYCLING

- Develop and implement a Food Recovery Monitoring Program, train staff, and facilitate regulatory inspection programming as required by SB 1383.
- Continue to implement 2020 Zero Waste Plan objectives and AB 939 Source Reduction and Recycling Element programming; and continue to support Extended Producer Responsibility programming, Used Oil Recycling Payment Program, and Beverage Container Recycling Payment Program.
- Continue to implement education and outreach in response to the City's Marine Debris Reduction Resolution and support the ongoing implementation of SB 1276, the statewide "Single Use Food Ware Accessories and Standard Condiments (Utensils Upon Request) Mandate.
- Coordinate in partnership with Code Enforcement, Neighborhood Services, Watershed Protection to provide Quarterly Neighborhood Clean-Ups and continue to provide education and outreach to mitigate illegal dumping and litter.

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | | | | |
| 5105 Regular Employees | \$316,280 | \$311,145 | \$394,622 | \$500,778 |
| 5110 Temporary/Part Time Employees | 26,616 | - | 26,860 | 46,241 |
| 5120 Overtime | - | - | 1,000 | 1,000 |
| 5206 Fringe Benefit Burden-Wcomp | 5,204 | 5,086 | 10,082 | 11,674 |
| 5207 Fringe Benefit Burden | 154,700 | 154,889 | 186,742 | 255,506 |
| 5212 Pension Bond Debt Charge | 4,440 | 4,619 | 4,040 | 4,426 |
| 5213 CALPERS Unfunded Liability | 46,392 | 5,992 | 5,992 | 5,992 |
| 5230 Auto Allowance | 448 | 480 | 480 | 480 |
| 5235 Compensated Absences | (4,330) | 12,008 | - | - |
| | 549,749 | 494,219 | 629,818 | 826,097 |
| Maintenance & Operations | | | | |
| 5305 Professional Services | 20,579,252 | 21,542,879 | 23,908,057 | 24,123,447 |
| 5330 Machry & Equip <\$10K | 3,343 | 2,435 | 3,000 | 3,000 |
| 5345 Travel & Conference | 2,020 | 2,685 | 9,000 | 15,000 |
| 5350 Training - Registrtn Fees | 905 | 5,059 | 40,050 | 10,000 |
| 5355 Matl Supplies&Services | 807,999 | 242,163 | 304,000 | 325,275 |
| 5360 Advertising | 27,957 | 20,781 | 42,282 | 15,000 |
| 5370 Postage | - | - | 2,000 | 2,000 |
| 5375 Dues,Books&Subs | - | - | 200 | 200 |
| | 21,421,475 | 21,816,002 | 24,308,589 | 24,493,922 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 1,160,543 | 1,109,181 | 1,390,863 | 1,532,957 |
| | 1,160,543 | 1,109,181 | 1,390,863 | 1,532,957 |
| Capital Outlay | | | | |
| 5703 Infrastructure | 378,059 | - | - | - |
| 5705 Auto Equipment | - | - | 30,050 | - |
| | 378,059 | - | 30,050 | - |
| Transfers | | | | |
| 6900 Transfers Out | 5,683,280 | 5,763,993 | 5,546,022 | 6,189,085 |
| | 5,683,280 | 6,763,993 | 5,546,022 | 6,189,085 |
| Other | | | | |
| 5430 Bad Debt | 4,859 | 32,158 | - | - |
| 6010 Depreciation Expense | 187,217 | 190,670 | - | - |
| | 192,076 | 228,828 | - | - |
| Total Expenditures | \$29,385,182 | \$29,406,223 | \$31,905,342 | \$33,042,061 |

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

| Expenditure Summary by Category | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Personnel | \$549,749 | \$494,219 | \$629,818 | \$826,097 |
| Maintenance & Operations | 21,421,475 | 21,816,002 | 24,308,589 | 24,493,922 |
| Internal Service Charges | 1,160,543 | 1,109,181 | 1,390,863 | 1,532,957 |
| Capital Outlay | 378,059 | - | 30,050 | - |
| Transfers | 5,683,280 | 5,763,993 | 5,546,022 | 6,189,085 |
| Other | 192,076 | 228,828 | - | - |
| Total Expenditures | \$29,385,182 | \$29,406,223 | \$31,905,342 | \$33,042,061 |

| Expenditure Summary by Program | | | | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1731 - Solid Waste Disposal | \$233,608 | \$5,893,146 | \$5,552,014 | \$30,656,458 |
| 700000731 - Solid Waste Disposal | 4,859 | 32,158 | - | - |
| 700010731 - Waste & Recycling Admin | 24,823,787 | 23,315,543 | 26,264,569 | 2,385,603* |
| 700702731 - Solid Waste - City Svcs | 3,797,043 | 67,508 | - | - |
| 817134319272 - Used Oil Payment Program #9 | 46,523 | - | - | - |
| 817134320272 - Used Oil Payment Program #10 | 1,903 | 45,006 | - | - |
| 817134321272 - Used Oil Payment Program #11 | - | - | 45,077 | - |
| 836151617272 - CalRecycle HHW-HD29 Grant | 11,465 | - | - | - |
| 836152717272 - Beverage Container Cycle 16-17 | 14,436 | - | - | - |
| 836152718272 - Beverage Container Cycle 17-18 | 43,781 | - | - | - |
| 836152719272 - Beverage Container Cycle 18-19 | - | 43,861 | - | - |
| 836152720272 - Beverage Container Cycle 19-20 | - | 9,000 | - | - |
| 836152721272 - Beverage Container Cycle 20-21 | - | - | 43,682 | - |
| Total Expenditures | \$29,385,182 | \$29,406,223 | \$31,905,342 | \$33,042,061 |

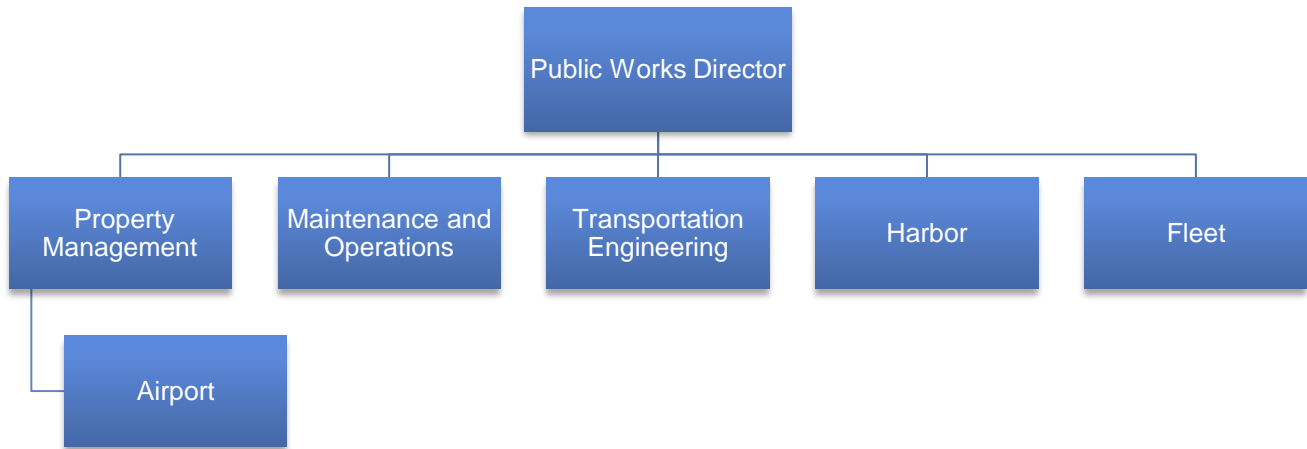
*Solid Waste Disposal Hauler contract was moved to fund level, 1731.

| AIRPORT BUDGET SUMMARY | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Maintenance & Operations | \$1,281,329 | \$(880) | \$12,321 | \$10,000 |
| Internal Service Charges | 2,548 | 2,349 | 4,000 | 4,000 |
| Debt Service | 84,409 | 84,167 | 89,198 | 89,198 |
| Transfers | 89,198 | 89,198 | 89,198 | 89,198 |
| Other | 61,262 | 84,476 | - | - |
| Total Expenditures | \$1,518,746 | \$259,311 | \$194,717 | \$192,396 |

SERVICE DESCRIPTION

The City, together with its management company, Airport Property Ventures, LLC, and in participation with the Federal Aviation Administration (FAA), will continue to improve and develop the Oceanside Municipal Airport into a first-class general aviation facility to better serve the community.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Acquired a CARES Act Grant from the FAA in the amount of \$12,000.
- ✓ Obtained approval of 1 grant from the FAA totaling \$210,530 for the benefit of the Oceanside Municipal Airport.
- ✓ Obtained grant from the FAA in the amount of \$32,000 to fund airport expenses.

GOALS

- Obtain grant from the FAA in the amount of \$2,222,477 for the Oceanside Airport to fund construction of the tie-down apron and in-field area improvements.

AIRPORT – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Maintenance & Operations | | | | |
| 5305 Professional Services | \$1,281,329 | \$(880) | \$ - | \$ - |
| 5320 Repair and Maintenance | - | - | 2,321 | - |
| 5355 Matl Supplies&Services | - | - | 10,000 | 10,000 |
| | 1,281,329 | (880) | 12,321 | 10,000 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 2,548 | 2,349 | 4,000 | 4,000 |
| | 2,548 | 2,349 | 4,000 | 4,000 |
| Debt Service | | | | |
| 5651 Principal | - | - | 5,285 | 5,553 |
| 5652 Interest | 84,409 | 84,167 | 83,913 | 83,645 |
| | 84,409 | 84,167 | 89,198 | 89,198 |
| Transfers | | | | |
| 6900 Transfers Out | 89,198 | 89,198 | 89,198 | 89,198 |
| | 89,198 | 89,198 | 89,198 | 89,198 |
| Other | | | | |
| 6010 Depreciation Expense | 76,047 | 76,047 | - | - |
| 6030 GASB 31 Adjmt | (14,785) | 8,429 | - | - |
| | 61,262 | 84,476 | - | - |
| Total Expenditures | \$1,518,746 | \$259,311 | \$194,717 | \$192,396 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Maintenance & Operations | \$1,281,329 | \$(880) | \$12,321 | \$10,000 |
| Internal Service Charges | 2,548 | 2,349 | 4,000 | 4,000 |
| Debt Service | 84,409 | 84,167 | 89,198 | 89,198 |
| Transfers | 89,198 | 89,198 | 89,198 | 89,198 |
| Other | 61,262 | 84,476 | - | - |
| Total Expenditures | \$1,518,746 | \$259,311 | \$194,717 | \$192,396 |

| Expenditure Summary by Program | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| 1741 - Airport | \$76,047 | \$76,047 | \$ - | \$ - |
| 1742 - Airport Debt Service Fd | (14,785) | 8,429 | - | - |
| 810826742 - Airport DS Operating | 84,409 | 84,167 | 89,198 | 89,198 |
| 810850741 - Airport Maintenance & Oper | 91,746 | 91,547 | 95,519 | 93,193 |
| 817124500272 - California Aid to Airports | - | - | 10,000 | 10,000 |
| 822151319272 - Bob Maxwell Rnwy Rehab-St | 60,301 | - | - | - |
| 822151319274 - Bob Maxwell Rwy Rehab-Fed | 1,221,028 | (880) | - | - |
| Total Expenditures | \$1,518,746 | \$259,311 | \$194,717 | \$192,396 |

| HARBOR BUDGET SUMMARY | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Maintenance & Operations | \$1,174,518 | \$3,664,477 | \$791,863 | \$913,193 |
| Internal Service Charges | 9,704 | 7,668 | 33,623 | 28,265 |
| Debt Service | 13,008 | 10,760 | 133,103 | 131,103 |
| Transfers | 6,157,376 | 6,721,848 | 7,088,904 | 7,337,415 |
| Other | 367,685 | (2,405,015) | 474,365 | 474,365 |
| Total Expenditures | \$7,722,289 | \$10,915,613 | \$8,521,858 | \$8,884,341 |

MISSION STATEMENT

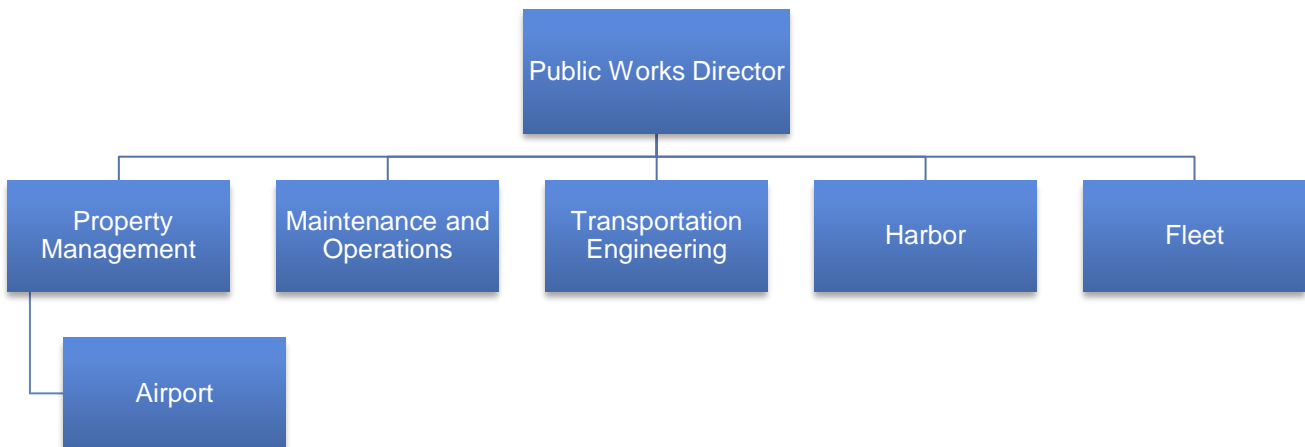
The mission of the Harbor Administration is to provide a quality public facility and services to Oceanside residents and visitors. The division is committed to the highest level of service in coastal areas, focusing resources and management to enhance facilities and to serve the diverse array of users.

SERVICE DESCRIPTION

The division oversees all Harbor facility maintenance, capital improvements and the marina slip rental programs. The division also funds 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 and lifeguard services for the Harbor beach area.



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Replacement of Oceanside Harbor’s longest and oldest dock.
- ✓ Completed the remodel of the final restroom remaining to be updated.
- ✓ Obtained approval of the Harbor Art “Love Lock” project.
- ✓ Completion of the Harbor Facility Assessment Maintenance plan with critical repairs identified.

| PERFORMANCE MEASURES |
|---|
| Harbor has not defined performance measures for FY 2022-23. |

GOALS

- Reach donation goal for Harbor Art Sculpture and install before year end 2022.
- Initiate maintenance plan developed by the Brady asset condition study.
- Complete Brady financial plan and implement strategies approved by Harbor Board of Directors.
- Begin design, engineering, and permitting provided by the WCB Grant for the replacement and expansion of the Harbor Fishing Pier.
- Begin design, engineering and permitting provided by the DBW BIG Grant for the replacement and expansion of the Jolly Roger transient dock.
- Assist and coordinate the implementation the new Harbor Safety Patrol.
- Develop a strategy to determine options for long term replacement of the Harbor’s land and water-based assets.

HARBOR – BUDGET SUMMARY

| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Maintenance & Operations | | | | |
| 5305 Professional Services | \$75,713 | \$2,824,304 | \$ - | \$ - |
| 5320 Repair and Maintenance | 21,587 | - | - | 87,500 |
| 5325 Infrastructure < \$100K | 350,014 | 24,229 | - | - |
| 5335 Rents & Leases - Equip, Bldgs | 719,384 | 797,439 | 788,463 | 822,293 |
| 5355 Matl Supplies&Services | 5,820 | 16,505 | - | - |
| 5405 Administration Fees | - | - | 1,200 | 1,200 |
| 5425 Fiscal Agent/Other Fees | 2,000 | 2,000 | 2,200 | 2,200 |
| | 1,174,518 | 3,664,477 | 791,863 | 913,193 |
| Internal Service Charges | | | | |
| 5600 Internal Service Charges | 9,704 | 7,668 | 33,623 | 28,265 |
| | 9,704 | 7,668 | 33,623 | 28,265 |
| Debt Service | | | | |
| 5651 Principal | - | - | 128,868 | 127,130 |
| 5652 Interest | 13,008 | 10,760 | 4,235 | 3,973 |
| | 13,008 | 10,760 | 133,103 | 131,103 |
| Transfers | | | | |
| 6900 Transfers Out | 6,157,376 | 6,721,848 | 7,088,904 | 7,337,415 |
| | 6,157,376 | 6,721,848 | 7,088,904 | 7,337,415 |
| Other | | | | |
| 6010 Depreciation Expense | 452,292 | 448,639 | 474,365 | 474,365 |
| 6030 GASB 31 Adjmt | (86,327) | 51,625 | - | - |
| | 365,965 | 500,264 | 474,365 | 474,365 |
| Total Expenditures | \$7,722,289 | \$10,915,613 | \$8,521,858 | \$8,884,341 |

| Expenditure Summary by Category | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
| Maintenance & Operations | \$1,174,518 | \$3,664,477 | \$791,863 | \$913,193 |
| Internal Service Charges | 9,704 | 7,668 | 33,623 | 28,265 |
| Debt Service | 13,008 | 10,760 | 133,103 | 131,103 |
| Transfers | 6,157,376 | 6,721,848 | 7,088,904 | 7,337,415 |
| Other | 367,685 | (2,405,015) | 474,365 | 474,365 |
| Total Expenditures | \$7,722,289 | \$10,915,613 | \$8,521,858 | \$ 8,884,341 |

HARBOR – BUDGET SUMMARY

| Expenditure Summary by Program | | | | |
|--|--------------------|---------------------|--------------------|--------------------|
| | Actuals | Actuals | Adopted | Adopted |
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| 1751 - Harbor | \$7,265,906 | \$8,048,857 | \$8,521,858 | \$ 8,796,841 |
| 836144919272 - SAVE Grant FY 19/20- 20/21 | 5,778 | 16,505 | - | |
| 910154318751 - SB8 Restroom Remodel | 325,393 | 685 | - | |
| 910154618751 - Dock/Extra Storage | 63,390 | 23,544 | - | |
| 910156918751 - J Dock Replacement | 61,822 | 2,826,022 | - | |
| 910173521751 - Harbor Fishing Pier ImprvCity | | | | 87,500 |
| Total Expenditures | \$7,722,289 | \$10,915,613 | \$8,521,858 | \$8,884,341 |

FINANCIAL SCHEDULES

This page intentionally blank

DESCRIPTION OF FUNDS

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 – is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund.

MEASURE X – This fund, part of the General Fund, is used to account separately for the revenue from the temporary one-half percent transaction and use tax for seven years to provide funding to maintain and improve general city services including police patrols, crime, drug and gang prevention, fire, paramedic and 9-1-1 response, pothole repair, street maintenance, improved infrastructure, maintain safe, clean parks and beaches and address homelessness.

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 the following:

ASSET SEIZURE FUND – is used to account for funds received from the federal government as a result of seizure of assets from those convicted of violations of drug laws. Funds are used to enhance law enforcement services and activities.

GAS TAX AND TRANSPORTATION FUND - is used to account for the maintenance and capital improvements associated with motor vehicle travel. Financing is provided primarily from the City's share of State gasoline taxes.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - is used to account for funds received from the Federal Government for use on federally approved projects.

MAINTENANCE DISTRICTS FUND - is used to account for street lighting and landscape maintenance services. Financing is provided by service charges to benefitting properties.

STATE & LOCAL ASSET SEIZURE FUND - is used to account for funds received from state and local governments as a result of seizure of assets from those convicted of violations of drug laws. Funds are used to enhance law enforcement services and activities.

DEBT SERVICE FUNDS - is used to account for payment of interest and principal on debt incurred by the City of Oceanside.

CAPITAL PROJECTS FUNDS – is used to account for general purpose capital projects funded primarily from developer impact fees.

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 the following:

WATER FUND – is used to account for the operation of the City's water utility, a self-supporting activity which provides services on a user charge basis.

SEWER FUND – is used to account for the operation (including wastewater treatment) of the City's sewer facility, a self-supporting activity which provides services on a user charge basis.

WASTE DISPOSAL FUND – is used to account for the collection and disposal of solid waste (including waste collected from street sweeping). Monthly service charges to all Oceanside property owners fund the above services.

SPECIAL AVIATION FUND – is used to account for the operation of the Oceanside (General Aviation) Airport. Funding for operating expenses is provided by rents and leases.

OCEANSIDE SMALL CRAFT HARBOR DISTRICT FUND – is used to account for the operation and maintenance of the Oceanside Small Craft Harbor. Funding for operating expenses is provided by user charges including slip fees, rents and parking.

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

GENERAL FUND

Anti-Graffiti
 Building Safety
 Cable TV Contract
 City Attorney
 City Clerk
 City Council
 City Manager
 City Treasurer
 Code Enforcement
 Economic Development
 Elections/Political Reprting
 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

GENERAL FUND – MEASURE X

Police
 Fire
 Homelessness
 Infrastructure

SPECIAL FUNDS

American Rescue Plan Fund
 Community Development Block Grants
 Community Development Commission
 Federal/State Pass Thru
 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
 CIP – Measure X

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

FUND BALANCE PROJECTIONS

| | Estimated Beginning Balance | Adopted FY 2022-23 Operating Revenue | Adopted FY 2022-23 Capital Revenue | Adopted FY 2022-23 Operating Expenditures | Adopted FY 2022-23 Capital Expenditures | Projected 6/30/2023 Ending Balance |
|--------------------------------------|-----------------------------------|---|---|--|--|---|
| GENERAL FUND* | | | | | | |
| 101 General Fund | \$ - | \$ 188,909,187 | \$ - | \$ 186,853,449 | \$ - | \$ 2,055,738 |
| 102 Investment Clearing | 229,287 | 1,108,300 | - | 1,108,300 | - | 229,287 |
| 103 General Fund - Measure X | 7,406,629 | 17,441,820 | - | 20,925,241 | - | 3,923,208 |
| Total General Fund | \$ 7,635,916 | \$ 207,459,307 | \$ - | \$ 208,886,990 | \$ - | \$ 6,208,233 |
| SPECIAL FUNDS* | | | | | | |
| 204 Asset Seizure | 876,887 | \$ 17,000 | \$ - | \$ 347,000 | \$ - | \$ 546,887 |
| 212 TransNet | 1,135,597 | 6,159,000 | - | 950,511 | 1,745,075 | 4,599,011 |
| 213 Gas Tax | 532,358 | 5,183,728 | - | 4,818,427 | - | 897,659 |
| 217 Supplemental Law Enforcement | (161,471) | 138,338 | - | 138,338 | - | (161,471) |
| 218 State Asset Seizure | 30,863 | 4,000 | - | 4,000 | - | 30,863 |
| 221 Oside Lighting District | 582,848 | 1,665,666 | - | 1,664,406 | - | 584,108 |
| 222 LLEBG/JAG Grant | (9,750) | - | - | - | - | (9,750) |
| 237 CDBG | (352,272) | 3,574,479 | - | 3,594,457 | - | (372,250) |
| 241 Sunset Hills | 48,829 | 24,955 | - | 34,730 | - | 39,054 |
| 242 Mission Meadows | 15,686 | 8,947 | - | 4,646 | - | 19,987 |
| 243 Sunburst Homes | 117,854 | 9,551 | - | 5,246 | - | 122,159 |
| 244 Douglas Park | 532,774 | 208,864 | - | 292,630 | - | 449,008 |
| 246 Rancho Hermosa | 28,544 | 34,415 | - | 45,325 | - | 17,634 |
| 247 Santa Fe Mesa | 267,936 | 337,308 | - | 363,467 | - | 241,777 |
| 248 Del Oro Hills | 365,340 | 517,324 | - | 558,449 | - | 324,215 |
| 249 Mar Lado | 61,624 | 70,132 | - | 90,018 | - | 41,738 |
| 250 Guajome Ridge | 180,125 | 63,067 | - | 78,688 | - | 164,504 |
| 251 Peacock Hills | 29,627 | 16,383 | - | 31,940 | - | 14,070 |
| 252 Vista Del Rio | 72,498 | 11,375 | - | 15,361 | - | 68,512 |
| 254 El Camino Memory Care MD | 13,101 | 5,938 | - | 5,938 | - | 13,101 |
| 265 SB1 RMRA Gas Tax Fd | 2,609,107 | 4,029,048 | - | 895,880 | 4,746,650 | 995,625 |
| 271 American Rescue Plan Fund | (71,514) | 162,184 | - | 162,184 | - | (71,514) |
| 272 State and Local Grants | 1,246,037 | 1,746,159 | - | 1,692,947 | - | 1,299,249 |
| 273 Federal/State Pass Thru SR | (1,081,453) | - | - | - | - | (1,081,453) |
| 274 Federal Grant Special Revenue | 16,532,224 | 46,210 | - | 46,210 | - | 16,532,224 |
| 276 Private Grants/Donations | 136,453 | 9,500 | - | 30,500 | - | 115,453 |
| 277 HOME Grant | 3,241,109 | 7,491,474 | - | 8,555,000 | - | 2,177,583 |
| 278 Inclusionary In Lieu | 10,806,526 | 1,881,204 | - | 473,835 | - | 12,213,895 |
| 281 CDC-Low & Mod Housing Fund | 1,423,282 | 346,032 | - | 86,999 | - | 1,682,315 |
| 282 CDC Housing Rehab Loan | (65,920) | 350,000 | - | 350,000 | - | (65,920) |
| 283 CDC Housing Section 8 | 962,385 | 25,374,665 | - | 25,612,540 | - | 724,510 |
| 284 CDC Admin/Program Development | (21,619) | 229,871 | - | 229,871 | - | (21,619) |
| 286 CDC Housing Mortgage Rev Bond | 536,341 | 135,834 | - | 187,753 | - | 484,422 |
| 288 Housing Mobile Home Rent Control | 1,653,988 | 292,127 | - | 90,870 | - | 1,855,245 |
| 289 CDC Hsng CalHome Prog Fd | 971,212 | - | - | 900,000 | - | 71,212 |
| Total Special Funds | \$ 43,247,156 | \$ 60,144,778 | \$ - | \$ 52,358,166 | \$ 6,491,725 | \$ 44,542,043 |
| DEBT SERVICE FUNDS* | | | | | | |
| 402 Ocean Ranch Corp CFD | \$ 3,346,453 | \$ 1,665,600 | \$ - | \$ 1,673,425 | \$ - | \$ 3,338,628 |
| 403 Pacific Coast Business Park CFD | 1,318,521 | 646,413 | - | 646,413 | - | 1,318,521 |
| 420 City Debt Service | 384,437 | 5,534,791 | - | 5,440,791 | - | 478,437 |
| 455 Morro Hills CFD | 2,956,120 | 1,165,700 | - | 1,167,891 | - | 2,953,929 |
| 456 14 Morro Hills IA1 CFD | 1,129,359 | 541,113 | - | 541,113 | - | 1,129,359 |
| 961 OPFA Ds Fd | 2,350,342 | 1,783,829 | - | 1,783,829 | - | 2,350,342 |
| 963 Oceanside Lighting Dist-DS Fd | 32,429 | 476,219 | - | 476,219 | - | 32,429 |
| 971 SA-Downtown Capital Fd | - | - | - | 27,437 | - | (27,437) |
| Total Debt Service Funds | \$ 11,517,661 | \$ 11,813,665 | \$ - | \$ 11,757,118 | \$ - | \$ 11,574,208 |

FUND BALANCE PROJECTIONS

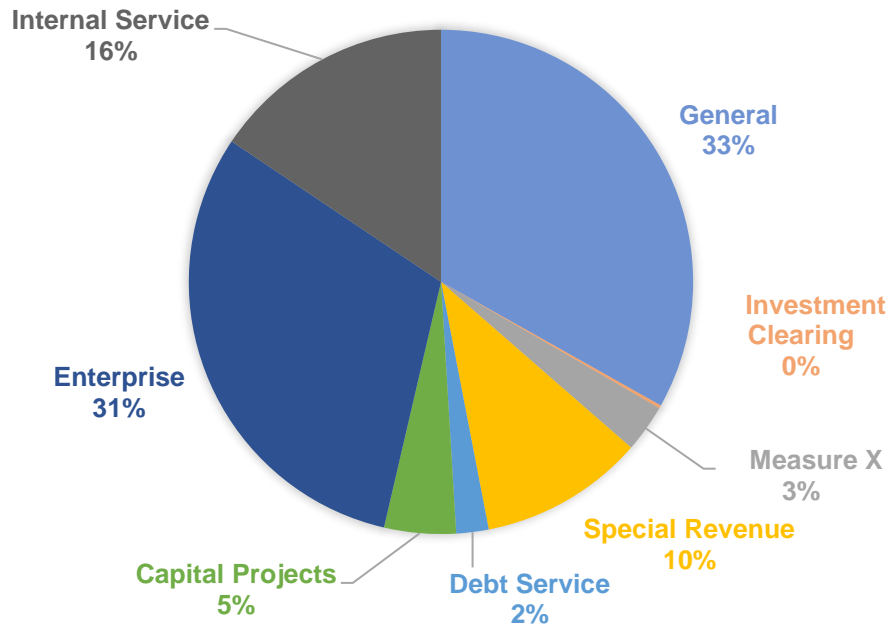
| | Estimated Beginning Balance | Adopted FY 2022-23 Operating Revenue | Adopted FY 2022-23 Capital Revenue | Adopted FY 2022-23 Operating Expenditures | Adopted FY 2022-23 Capital Expenditures | Projected 6/30/2023 Ending Balance |
|---------------------------------------|-----------------------------------|---|---|--|--|---|
| CAPITAL PROJECTS FUNDS | | | | | | |
| 501 General Capital Projects | \$ 9,446,426 | \$ 946,994 | \$ 1,095,000 | \$ 972,977 | \$ 1,095,000 | \$ 9,420,443 |
| 503 Public Facility Fees | 5,877,953 | 1,679,108 | 20,000 | 73,694 | 462,380 | 7,040,987 |
| 508 Traffic Signal DIF | 68,936 | 242 | - | - | - | 69,178 |
| 510 SLRR Major Water Course | 322,235 | 3,210 | - | 138,206 | - | 187,239 |
| 514 SLRR DD-1 Zone 1D | 8,684 | - | - | - | - | 8,684 |
| 516 Drainage DIF | 4,788,174 | 743,784 | - | 181,699 | - | 5,350,259 |
| 517 CIP - Measure X | 19,691,390 | - | 14,500,000 | - | 14,500,000 | 19,691,390 |
| 561 Major Thoroughfare | 10,965,529 | 1,517,013 | - | 50,000 | 2,092,350 | 10,340,192 |
| 562 Th-Fare/Traffic Signal DIF | 2,122,523 | 2,363,307 | - | 480,335 | 2,725,000 | 1,280,495 |
| 581 GF Community Facilities CIP | 3,771,835 | 709,015 | - | 295,000 | - | 4,185,850 |
| 596 Municipal Golf Course Improvement | 1,804,710 | 100,000 | - | - | - | 1,904,710 |
| 598 Park Fees | 9,447,392 | 2,503,515 | - | 193,898 | 6,115,080 | 5,641,929 |
| Total Capital Projects Funds | \$ 68,315,787 | \$ 10,566,188 | \$ 15,615,000 | \$ 2,385,809 | \$ 26,989,810 | \$ 65,121,356 |
| ENTERPRISE FUNDS* | | | | | | |
| 711 Water Operating | \$ 11,700,123 | \$ 68,447,210 | \$ - | \$ 63,058,220 | \$ - | \$ 17,089,113 |
| 712 Water F/A Replacement | 66,727,797 | 9,657,572 | - | 1,672,540 | 20,350,473 | 54,362,356 |
| 715 Water Connection Fees | (31,517,366) | 1,541,769 | 85,100 | - | 8,355,159 | (38,245,656) |
| 717 Water Debt Service | (6,014,613) | 4,633,438 | - | 4,579,972 | - | (5,961,147) |
| 721 Sewer Operating | 1,212,373 | 29,321,372 | - | 27,100,586 | - | 3,433,159 |
| 722 Sewer F/A Replacement | 102,909,837 | 14,397,249 | 361,497 | 1,945,892 | 21,943,180 | 93,779,511 |
| 726 Sewer Expansion/Improvement | 14,013,870 | 1,516,086 | - | - | - | 15,529,956 |
| 727 Sewer Debt Service | 1,660,551 | 3,781,850 | - | 3,696,061 | - | 1,746,340 |
| 731 Solid Waste Disposal | 10,529,208 | 32,622,676 | - | 33,042,060 | - | 10,109,824 |
| 741 Airport | (170,047) | 95,783 | - | 93,198 | - | (167,462) |
| 742 Airport Debt Service | (555,591) | 89,198 | - | 89,198 | - | (555,591) |
| 751 Harbor | 4,600,359 | 8,796,840 | - | 8,796,841 | 2,190,508 | 2,409,850 |
| Total Enterprise Funds | \$ 175,096,501 | \$ 174,901,043 | \$ 446,597 | \$ 144,074,568 | \$ 52,839,320 | \$ 153,530,253 |
| INTERNAL SERVICE FUNDS* | | | | | | |
| 814 Risk Management | \$ 4,963,956 | \$ 5,825,228 | \$ - | \$ 5,826,225 | \$ - | \$ 4,962,959 |
| 817 Employee Benefits | 2,182,516 | 54,003,304 | - | 49,306,189 | - | 6,879,631 |
| 818 Workers Compensation | (151,703) | 6,119,756 | - | 5,977,603 | - | (9,550) |
| 831 Fleet Management | 12,820,297 | 9,445,344 | - | 12,622,348 | - | 9,643,293 |
| 841 Information Services | 5,892,283 | 7,037,804 | - | 6,878,132 | - | 6,051,955 |
| 851 City Building Services | 3,315,811 | 5,927,136 | - | 5,842,965 | - | 3,399,982 |
| 871 General Services | (132,471) | 482,392 | - | 480,843 | - | (130,922) |
| Total Internal Services Funds | \$ 28,890,689 | \$ 88,840,964 | \$ - | \$ 86,934,305 | \$ - | \$ 30,797,348 |
| GRAND TOTAL | \$ 334,703,710 | \$ 553,725,945 | \$ 16,061,597 | \$ 506,396,956 | \$ 86,320,855 | \$ 311,773,441 |

*Reflects Fund Balance net Nonspendable Fund Balance at the end of fourth quarter, June 30, 2022

REVENUE SUMMARY BY FUND

| Fund Type | Actuals | Actuals | Adopted | Adopted |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| General | \$161,832,108 | \$174,669,697 | \$171,168,135 | \$188,909,187 |
| Investment Clearing | 11,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| Measure X | 13,236,034 | 16,359,706 | 15,119,280 | 17,441,820 |
| Gap Funding Loan | 1,010,920 | 18,006 | - | 0 |
| Special Revenue | 45,576,268 | 53,699,222 | 66,643,143 | 60,144,778 |
| Debt Service | 9,670,167 | 8,001,128 | 7,538,338 | 11,813,665 |
| Capital Projects | 47,866,654 | 17,135,519 | 23,501,484 | 26,181,188 |
| Enterprise | 194,647,703 | 199,941,206 | 179,386,595 | 175,347,640 |
| Internal Service | 70,254,457 | 71,903,805 | 79,382,962 | 88,840,964 |
| Custodial | 3,309,648 | 3,185,110 | 4,055,000 | 0 |
| Grand Total | \$558,474,626 | \$545,953,343 | \$547,903,237 | \$569,787,542 |

REVENUE TYPE ADOPTED FY 2022-23



REVENUE SOURCES BY FUND – ALL FUNDS

| Fund | Actual FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-----------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND | | | | |
| 101 - General | \$ 161,832,108 | \$ 174,669,697 | \$ 171,168,135 | \$ 188,909,186 |
| 102 - Investment Clearing | 11,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| 103 - Measure X | 13,236,034 | 16,359,706 | 15,119,280 | 17,441,820 |
| Total General Fund | \$ 186,138,809 | \$ 192,069,346 | \$ 187,395,715 | \$ 207,459,306 |
| SPECIAL REVENUE | | | | |
| 204 - Asset Seizure | \$ 55,287 | \$ 14,529 | \$ 17,000 | \$ 17,000 |
| 212 - TransNet | 1,807,971 | 1,953,478 | 6,159,000 | 6,159,000 |
| 213 - Gas Tax | 4,096,308 | 3,901,431 | 4,580,105 | 5,183,728 |
| 215 - TDA-Transp Devlpmt Act | | 69,108 | 4,580,106 | - |
| 217 - Supptl Law Enforcmt | 678,637 | 537,282 | 134,636 | 138,338 |
| 218 - State & Local Asset Seizure | 4,756 | 12,549 | 4,000 | 4,000 |
| 221 - Oside LightingDistrict 2-91 | 2,049,135 | 1,668,599 | 1,663,146 | 1,665,666 |
| 222 - LLEBG/JAG Grant | 42,376 | 181,002 | - | - |
| 237 - CDBG | 1,196,417 | 2,022,737 | 2,569,948 | 3,574,479 |
| 241 - Sunset Hills MD | 25,264 | 25,219 | 24,955 | 24,955 |
| 242 - Mission Meadows MD | 8,946 | 8,965 | 8,947 | 8,947 |
| 243 - Sunburst Homes MD | 10,578 | 9,931 | 9,551 | 9,551 |
| 244 - Douglas Park MD | 232,059 | 231,047 | 208,864 | 208,865 |
| 246 - Rancho Hermosa MD | 34,432 | 35,105 | 34,415 | 34,415 |
| 247 - Santa Fe Mesa MD | 338,987 | 338,375 | 337,308 | 337,308 |
| 248 - Del Oro Hills MD | 524,040 | 523,714 | 517,324 | 517,324 |
| 249 - Mar Lado MD | 69,998 | 68,818 | 70,132 | 70,132 |
| 250 - Guajome Ridge MD | 62,935 | 63,047 | 63,067 | 63,067 |
| 251 - Peacock Hills MD | 16,583 | 16,391 | 16,383 | 16,383 |
| 252 - Vista Del Rio MD | 11,681 | 11,342 | 11,375 | 11,375 |
| 254 - El Camino MCF MD | 6,258 | 105 | 5,938 | 5,938 |
| 265 - SB1 RMRA Gas Tax | 3,162,575 | 3,568,628 | 3,479,365 | 4,029,048 |
| 271 - American Rescue Plan Act | - | 256,729 | 3,479,366 | 162,184 |
| 272 - State and Local Grant | 2,772,341 | 4,818,763 | 6,625,627 | 1,746,159 |
| 273 - Federal/State PassThru SR | 980,831 | 6,253,722 | - | - |
| 274 - Federal Grant Special Rev | 1,562,891 | 747,770 | 9,021,862 | 46,210 |
| 276 - Private Grants/Donations | 13,544 | 23,290 | 9,500 | 9,500 |
| 277 - HOME Grant Fund | 222,999 | 478,543 | 3,700,256 | 7,491,474 |
| 278 - Inclusionary In Lieu Fund | 2,821,010 | 902,527 | 1,432,763 | 1,881,204 |
| 281 - CDC- Low/Mod Hsng Fund | 300,872 | 474,333 | 311,257 | 346,032 |
| 282 - CDC Housing Rehab Loan Prog | 172,181 | 146,586 | 350,000 | 350,000 |
| 283 - CDC Hsng Section 8 | 21,638,430 | 23,408,967 | 24,600,173 | 25,374,665 |
| 284 - CDC Adm/Program Development | 240,871 | 185,774 | 229,871 | 229,871 |
| 286 - CDC Housing Mortgage Rev Bd | 143,125 | 93,173 | 136,010 | 135,834 |
| 288 - Hsng MobileHome Rent Cntrl | 201,490 | 392,706 | 310,365 | 292,127 |
| 289 - CDC Hsng CalHome Prog | 70,461 | 254,937 | - | - |
| Total Special Revenue | \$ 45,576,268 | \$ 53,699,222 | \$ 66,643,143 | \$ 60,144,780 |

REVENUE SOURCES BY FUND – ALL FUNDS

| Fund | Actual FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2021-22 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| DEBT SERVICE | | | | |
| 420 - General Debt Service | \$ 6,288,951 | \$ 5,132,283 | \$ 5,283,309 | \$ 5,534,791 |
| 961 - OPFA DS | 1,798,627 | 1,786,241 | 1,778,810 | 1,783,829 |
| 963 - Oceanside Lighting Dist-DS | 476,219 | 476,219 | 476,219 | 476,219 |
| Total Debt Service | \$ 9,063,798 | \$ 7,394,744 | \$ 7,538,338 | \$ 7,794,839 |
| CAPITAL PROJECTS | | | | |
| 501 - General Capital Projects | \$ 28,097,644 | \$ 1,863,751 | \$ 971,994 | \$ 2,041,994 |
| 503 - Public Facility Fees | 1,138,340 | 500,715 | 1,656,723 | 1,699,108 |
| 508 - Traffic Signal DIF | 258,933 | 104,257 | 242 | 242 |
| 510 - SLRR Major Water Course | 20,786 | 7,066 | 3,210 | 3,210 |
| 511 - SLRR-DD-1/Zone-1A | 2,150 | - | - | - |
| 514 - SLRR-DD-1/Zone-1D | 15,541 | 559 | - | - |
| 516 - Drainage DIF | 2,307,824 | 763,096 | 736,140 | 743,784 |
| 517 - Measure X CIP | 8,735,580 | 7,193,075 | 12,375,000 | 14,500,000 |
| 520 - LACrk Mjr Wtr Course Dist 2 | 2,734 | - | - | - |
| 561 - Major Thoroughfare Fees | 711,769 | 505,572 | 1,517,013 | 1,517,013 |
| 562 - Th-Fare/Traffic Signal DIF | 385,999 | 335,036 | 2,363,307 | 2,363,307 |
| 581 - GF Community Facilities CIP | 5,145,836 | 4,155,402 | 1,174,200 | 709,015 |
| 596 - Municipal GolfCourse Improv | 2,681 | 948,645 | 100,000 | 100,000 |
| 598 - Park Fees | 1,040,837 | 758,346 | 2,603,655 | 2,503,515 |
| Total Capital Projects | \$ 47,866,654 | \$ 17,135,519 | \$ 23,501,484 | \$ 26,181,188 |
| ENTERPRISE | | | | |
| 711 - Water Operating | \$ 81,660,737 | \$ 75,694,042 | \$ 60,283,493 | \$ 68,447,210 |
| 712 - Water F/A Replacement | 14,533,508 | 12,398,875 | 8,793,455 | 9,657,572 |
| 715 - Water Connection Fees | 2,107,805 | 17,630,566 | 12,147,144 | 1,626,869 |
| 717 - Water Debt Service | 1,916,021 | 2,171,262 | 3,242,623 | 4,633,438 |
| 721 - Sewer Operating | 29,036,952 | 28,915,327 | 26,163,162 | 29,321,372 |
| 722 - Sewer F/A Replacement | 21,478,928 | 17,579,671 | 22,241,117 | 14,758,746 |
| 726 - Sewer Expansion/Improvement | 1,667,494 | 1,168,894 | 1,694,080 | 1,516,086 |
| 727 - Sewer Debt Service | 4,734,675 | 4,910,779 | 3,750,250 | 3,781,850 |
| 731 - Solid Waste Disposal | 29,393,366 | 30,664,645 | 32,364,696 | 32,622,676 |
| 741 - Airport | 131,321 | 93,553 | 95,519 | 95,783 |
| 742 - Airport Debt Service Fund | 106,357 | 98,406 | 89,198 | 89,198 |
| 751 - Harbor | 7,880,538 | 8,615,186 | 8,521,858 | 8,796,840 |
| Total Enterprise | \$ 194,647,703 | \$ 199,941,206 | \$ 179,386,595 | \$ 175,347,640 |

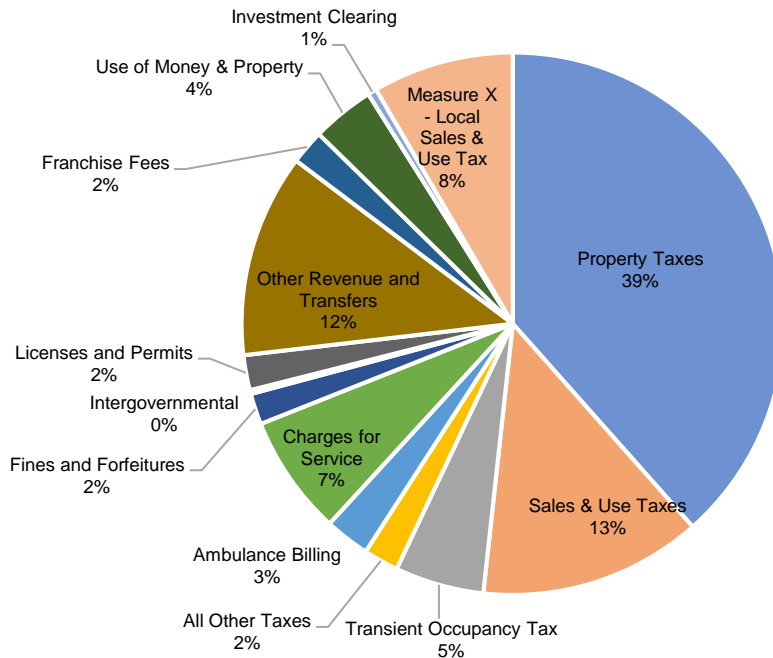
REVENUE SOURCES BY FUND – ALL FUNDS

| Fund | Actual FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2021-22 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| INTERNAL SERVICE | | | | |
| 814 - Risk Management | \$ 3,545,941 | \$ 3,400,729 | \$ 4,593,957 | \$ 5,825,228 |
| 817 - Employee BenefitsFd | 42,171,590 | 44,712,799 | 49,300,531 | 54,003,304 |
| 818 - Workers Compensation | 5,073,413 | 4,371,570 | 5,635,017 | 6,119,756 |
| 831 - Fleet Management | 7,777,895 | 7,472,223 | 7,719,208 | 9,445,344 |
| 841 - Information Services | 6,288,716 | 6,263,528 | 6,654,482 | 7,037,804 |
| 851 - City Building Services | 4,985,313 | 5,238,324 | 5,013,607 | 5,927,135 |
| 871 - General Services Fund | 411,588 | 444,632 | 466,160 | 482,392 |
| Total Internal Service | \$ 70,254,457 | \$ 71,903,805 | \$ 79,382,962 | \$ 88,840,963 |
| CUSTODIAL | | | | |
| 402 - Ocean Ranch Corp Ctr-CFD | \$ 1,611,482 | \$ 1,543,151 | \$ 1,670,000 | \$ 1,665,600 |
| 403 - Pacific Coast Business Pk-CFD | 625,168 | 616,756 | 640,000 | 646,413 |
| 455 - Morro Hills CFD | 1,164,271 | 1,141,049 | 1,202,000 | 1,165,700 |
| 456 - 14 Morro Hills IA1 CFD | 515,096 | 490,539 | 543,000 | 541,113 |
| Total Custodial | \$ 3,916,018 | \$ 3,791,495 | \$ 4,055,000 | \$ 4,018,826 |
| GAP FUNDING LOAN | | | | |
| 104 - Gap Funding Loan Fund | \$ 1,010,920 | \$ 18,006 | \$ - | \$ - |
| Total Gap Funding Loan | \$ 1,010,920 | \$ 18,006 | \$ - | \$ - |
| TOTAL REVENUE ALL FUNDS | \$ 558,474,625 | \$ 545,953,343 | \$ 547,903,237 | \$ 569,787,542 |

GENERAL FUND REVENUES

| Category | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Property Taxes | \$68,425,494 | \$72,749,276 | \$74,505,579 | \$79,789,418 |
| Sales & Use Taxes | 23,815,128 | 27,016,469 | 24,140,379 | 27,547,840 |
| Transient Occupancy Tax | 7,359,497 | 9,282,023 | 7,087,149 | 11,005,165 |
| All Other Taxes | 4,004,020 | 4,113,174 | 4,000,031 | 4,323,295 |
| Ambulance Billing | 5,289,809 | 4,904,130 | 5,268,600 | 5,570,600 |
| Charges for Service | 12,387,711 | 14,373,658 | 14,241,755 | 14,868,861 |
| Fines and Forfeitures | 3,805,362 | 3,007,837 | 3,729,266 | 3,842,598 |
| Intergovernmental | 679,817 | 519,878 | 412,287 | 466,329 |
| Licenses and Permits | 3,951,361 | 3,881,489 | 3,868,344 | 4,332,624 |
| Other Revenue and Transfers | 21,292,201 | 24,663,248 | 22,264,463 | 25,149,841 |
| Franchise Fees | 4,251,317 | 4,300,416 | 4,255,899 | 4,256,319 |
| Use of Money & Property | 7,004,903 | 6,598,209 | 7,394,383 | 7,756,297 |
| Subtotal | \$162,266,620 | \$175,409,808 | \$171,168,135 | \$189,909,187 |
| Investment Clearing | 11,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| Measure X - Local Sales & Use Tax | 13,236,034 | 16,359,706 | 15,119,280 | 17,441,820 |
| Grand Total | \$186,573,321 | \$192,809,457 | \$187,395,715 | \$207,459,307 |

GENERAL FUND REVENUE TYPE ADOPTED FY 2022-23



REVENUES BY TYPE – GENERAL FUND

| Account Description | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Property Taxes | | | | |
| 4101 Prop Taxes- PY Secured | \$ 179,485 | \$ 360,408 | \$ 160,000 | \$ 211,499 |
| 4101 Prop Taxes-Curr Secured | 44,216,119 | 46,845,370 | 49,649,507 | 52,102,314 |
| 4101 Prop Taxes-In Lieu | 19,527,845 | 20,599,670 | 20,465,357 | 22,681,896 |
| 4101 Prop Taxes-Suppl Delinq Sec | 29,925 | 48,866 | 10,000 | 30,934 |
| 4101 Prop Taxes-Transfer | 1,208,869 | 1,396,897 | 962,516 | 1,230,966 |
| 4101 Prop Taxes-Suppl Curr Sec | 1,005,053 | 984,417 | 1,000,000 | 1,018,161 |
| 4103 Prop Tax-Residual RPTTF | 1,811,810 | 2,007,643 | 1,811,810 | 2,007,643 |
| 4106 Tax Increment-Pass Thru | 446,389 | 506,005 | 446,389 | 506,005 |
| Total Property Taxes | \$ 68,425,494 | \$ 72,749,276 | \$ 74,505,579 | \$ 79,789,418 |
| Sales & Use Taxes | | | | |
| 4121 Sales&Use Tax - County | \$ 21,692,439 | \$ 24,789,226 | \$ 22,100,379 | \$ 24,943,666 |
| 4121 Sales&Use Tax - Prop 172 | 2,122,688 | 2,227,243 | 2,040,000 | 2,604,174 |
| Total Sales & Use Taxes | \$ 23,815,128 | \$ 27,016,469 | \$ 24,140,379 | \$ 27,547,840 |
| Transient Occupancy Tax | | | | |
| 4116 Transient Occupancy Tax | \$ 7,359,497 | \$ 9,282,023 | \$ 7,087,149 | \$ 11,005,165 |
| Total Transient Occupancy Tax | \$ 7,359,497 | \$ 9,282,023 | \$ 7,087,149 | \$ 11,005,165 |
| All Other Taxes | | | | |
| 4126 Card Room Taxes - Table Fees | \$ 875,767 | \$ 788,826 | \$ 1,000,031 | \$ 1,000,031 |
| 4152 Cannabis | - | 25,717 | - | - |
| 4156 Business Licenses - % | 3,128,253 | 3,298,632 | 3,000,000 | 3,000,000 |
| 4156 Cannabis - % | - | - | - | 15,000 |
| Total All Other Taxes | \$ 4,004,020 | \$ 4,113,174 | \$ 4,000,031 | \$ 4,323,295 |
| Ambulance Billing | | | | |
| 4452 Ambulance Billing | \$ 5,289,809 | \$ 4,904,130 | \$ 5,018,600 | \$ 5,320,600 |
| 4452 Ambulance-EMT | - | - | 250,000 | 25,000 |
| Total Ambulance Billing | \$ 5,289,809 | \$ 4,904,130 | \$ 5,268,600 | \$ 5,570,600 |
| Charges for Service | | | | |
| 4188 Prkg Meter Rev | \$ 465,465 | \$ 474,720 | \$ 470,000 | \$ 470,000 |
| 4182 Parking Machine Collections | 1,522,615 | 1,855,057 | 1,800,000 | 1,900,000 |
| 4411 Appeal Fee-Cannabis | - | - | 359 | 359 |
| 4411 Background Rvw-Cannabis | 600 | - | 600 | 600 |
| 4411 Docu Svcs-Accident Rpt Fees | 22,722 | 35,556 | 37,064 | 37,064 |
| 4411 Docu Svcs-Conditional Use Prmt | - | 3,000 | - | - |
| 4411 Docu Svcs-Copies/Research | 12,166 | 15,671 | 19,162 | 20,000 |
| 4411 Docu Svcs-Duplication Svcs | 70,852 | 66,244 | 68,415 | 65,237 |
| 4411 Docu Svcs-FingerPrint Fee | 8,238 | 60 | 6,439 | 6,439 |
| 4411 Docu Svcs-PublicNtc/Postage | 2,205 | (351) | 3,352 | 3,352 |
| 4411 Docu Svcs-Review/Research | 89,891 | 88,691 | 94,945 | 88,691 |
| 4411 Docu Svcs-Sign Permits | 2,520 | 4,410 | 2,010 | 2,010 |
| 4411 Phase 1 - Cannabis | 6,942 | 736 | 6,942 | 6,942 |
| 4411 Phase 2 - Cannabis | 7,344 | - | 7,344 | 4,896 |

REVENUES BY TYPE – GENERAL FUND

| Account Description | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 4411 Phase 3 - Cannabis | 3,594 | 1,797 | 3,594 | 3,594 |
| 4411 Phase 4 - Cannabis | 8,832 | 14,720 | 8,832 | 8,832 |
| 4411 Zone Verification-Cannabis | 442 | 221 | 442 | 442 |
| 4412 DocuSvcs-Elections | - | 26,262 | 400 | 6,826 |
| 4413 DocuSvcs-City Clerk | 1,355 | 1,836 | 1,153 | 1,153 |
| 4417 Business Lic - Admin Fee | 320,444 | 321,816 | 334,619 | 334,619 |
| 4417 Tobacco Retail Lic - Admin Fee | - | 14,040 | - | - |
| 4426 Appeal Planner Decisions | 5,514 | 5,514 | 3,757 | 3,757 |
| 4426 Developer's Conference | 11,865 | 10,848 | 10,733 | 10,733 |
| 4426 Entitlement Reviews | 481,826 | 606,185 | 506,790 | 502,729 |
| 4426 Environ Rvw Fees | 1,288 | - | 894 | 894 |
| 4426 Misc Plan Check & Review | 2,445 | 4,493 | 531 | 1,500 |
| 4426 PlanCK-CASp | 2,024 | - | 3,066 | 2,500 |
| 4426 PlanCK-DevDeposit Revenue | 445,047 | 368,854 | 398,857 | 427,378 |
| 4426 PlanCK-Final/Parcel Map | 14,049 | 8,790 | 47,748 | 8,790 |
| 4426 PlanCK-Other | 227,546 | 245,343 | 240,000 | 245,000 |
| 4426 PlanCk-Bldgs | 1,277,016 | 1,097,010 | 1,330,241 | 1,331,532 |
| 4426 PlanCk-Erosn Cntrl | 58,034 | 59,382 | 54,742 | 55,000 |
| 4426 PlanCk-Grading | 283,904 | 403,037 | 285,444 | 300,000 |
| 4426 PlanCk-Improv | 124,464 | 204,538 | 108,868 | 154,658 |
| 4426 PlanCk-Landscape | 66,372 | 94,551 | 83,865 | 82,770 |
| 4426 Storm Water | 15,505 | 7,282 | 45,151 | 25,000 |
| 4426 Substantl Conformity | 21,059 | 21,684 | 20,529 | 21,000 |
| 4426 Survey Services | 37,755 | 48,689 | 49,067 | 26,807 |
| 4451 Inspectn-After Hours | 49,337 | 64,484 | 51,023 | 54,656 |
| 4451 Inspectn-Annual | - | - | 179,210 | 339,960 |
| 4451 Inspectn-Annual - OFD | 178,555 | 187,681 | - | - |
| 4451 Inspectn-Bus License | 61,269 | 59,723 | 61,269 | 59,723 |
| 4451 Inspectn-Erosion | 36,857 | 36,493 | 38,294 | 38,294 |
| 4451 Inspectn-Fire Op Permits | 6,510 | 7,026 | 2,000 | 7,026 |
| 4451 Inspectn-Fire Tanks | 2,956 | 1,036 | 600 | 600 |
| 4451 Inspectn-Grading/Engr | 107,306 | 138,274 | 135,570 | 150,000 |
| 4451 Inspectn-Imprvmt/Engr | 23,449 | 42,000 | 31,381 | 33,888 |
| 4451 Inspectn-Ldscp/Engr | 9,927 | 12,213 | 18,147 | 15,342 |
| 4451 Inspectn-MblHm AB925 | 10,096 | 10,012 | 10,096 | 10,096 |
| 4451 Inspectn-Other | 13,190 | 18,088 | 15,000 | 15,000 |
| 4451 Inspectn-Spec-OFD | - | 282 | 4,000 | 8,000 |
| 4451 Inspectn-System-OFD | 12,807 | 11,539 | 16,000 | 11,539 |
| 4452 OTMD VO Admin Fee | 19,367 | 22,243 | 19,367 | 22,243 |
| 4452 Other Fees & Svcs | 222,359 | 243,312 | 175,000 | 175,000 |
| 4453 Libr Audio Visual Svcs | 23,959 | 583 | 24,000 | 10,000 |
| 4455 Lobbyist Registration | 3,480 | 3,315 | 3,000 | 3,000 |
| 4458 STR Permit Fee | 129,250 | 50,000 | 150,000 | 100,000 |
| 4461 Reimb for Services | 200,298 | 45,303 | 192,624 | 182,876 |
| 4461 Reimb for Svcs-Admin | 105,468 | 370,226 | 209,000 | 209,000 |

REVENUES BY TYPE – GENERAL FUND

| Account Description | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 4461 Reimb for Svcs-Engine | 45,356 | 143,455 | 59,800 | 59,800 |
| 4461 Reimb for Svcs-Other | 15,939 | 19,038 | 3,000 | 3,000 |
| 4461 Reimb for Svcs-Prsnl | 511,472 | 1,882,117 | 900,000 | 900,000 |
| 4461 Reimb for Svcs-Spprt Vhcl | 6,372 | 49,235 | 11,700 | 11,700 |
| 4462 ReimbSvcs-SE Police | 41,964 | 33,215 | 40,000 | 40,000 |
| 4462 ReimbSvcs-SE Beach Svc Fee | 3,181 | 1,875 | - | - |
| 4462 ReimbSvcs-SE Fire | 3,098 | 964 | 3,000 | 3,000 |
| 4462 ReimbSvcs-SE Lifeguard | 24,019 | 15,455 | 24,000 | 24,000 |
| 4462 ReimbSvcs-SE Maint Wrkr | - | 2,115 | - | 2,000 |
| 4526 Internal Svc Fund Rev | 4,827,526 | 4,713,084 | 5,699,419 | 6,108,714 |
| 4526 Morro Hills IA1-IntSvcRev | - | 14,640 | 35,700 | 21,800 |
| 4526 Morro Hills-IntSvcRev | 36,444 | 26,796 | 21,800 | 35,700 |
| 4526 Ocean Ranch-IntSvcRev | 17,952 | 19,944 | 25,600 | 25,600 |
| 4526 Pacific Coast Bus Pk-IntSvcRev | 16,008 | 17,016 | 26,200 | 26,200 |
| Total Charges for Service | \$ 12,387,711 | \$ 14,373,658 | \$ 14,241,755 | \$ 14,868,861 |
| Fines and Forfeitures | | | | |
| 4196 FF&P | \$ - | \$ (10) | \$ - | \$ - |
| 4196 FF&P - Abandoned Vehicle Abate | 28,295 | 14,795 | 14,795 | - |
| 4196 FF&P - Admin Citation - CdEnfr | 272,812 | 341,500 | 257,612 | 272,000 |
| 4196 FF&P - Impound Fees | 15,100 | 13,600 | 19,950 | 19,950 |
| 4196 FF&P - Late Fee | 266 | (15,282) | - | - |
| 4196 FF&P - Misc/Other | 48,100 | 41,950 | 501,325 | 464,450 |
| 4196 FF&P - OFD Code Citations | 7,700 | 45,700 | 5,000 | 40,000 |
| 4196 FF&P - OPD Court Fines | 452,509 | 418,566 | - | - |
| 4196 FF&P - OPD-Admin Tow Fees | 123,695 | 136,012 | 145,000 | 145,000 |
| 4196 FF&P - OPD-False Alarm Fees | 49,736 | 48,350 | 44,210 | 44,210 |
| 4196 FF&P - RetCk Fees | 950 | 440 | - | - |
| 4196 FF&P-OFD-FalseAlarm Fees | 2,100 | 4,100 | 5,000 | 5,000 |
| 4196 FF&P-Parking Citation Current | 2,804,100 | 1,958,115 | 2,736,374 | 2,851,988 |
| Total Fines and Forfeitures | \$ 3,805,362 | \$ 3,007,837 | \$ 3,729,266 | \$ 3,842,598 |
| Intergovernmental | | | | |
| 4368 Oth Agencies-Hmowner Prop Tx | \$ 282,562 | \$ 275,108 | \$ 277,637 | \$ 277,567 |
| 4368 Oth Agencies-Peace Offcr-Std | 112,287 | 16,624 | 15,000 | 25,000 |
| 4368 Oth Agencies-State Mandated | 113,265 | 117 | - | - |
| 4393 Cntrb-NonGovtSrc-PalomarCllg | 48,762 | 72,009 | - | - |
| 4393 Cntrb-NonGovtSrc-SONGS | 20,000 | - | - | - |
| 4393 Contributions from Other Agencies | - | - | 45,000 | 56,124 |
| 4393 Contrib fr NonGovt Src | 102,941 | 156,021 | 74,650 | 107,638 |
| Total Intergovernmental | \$ 679,817 | \$ 519,878 | \$ 412,287 | \$ 466,329 |
| Licenses and Permits | | | | |
| 4152 Reach Program Branding | \$ 10,300 | \$ 10,300 | \$ 10,300 | \$ 10,300 |
| 4152 Taxicab VLF | - | 10,990 | - | - |

REVENUES BY TYPE – GENERAL FUND

| Account Description | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 4152 Cannabis | - | - | - | 9,920 |
| 4152 Tobacco | - | 16,964 | 17,663 | 16,964 |
| 4156 Business Licenses - Penalty | 115,850 | 133,728 | 104,900 | 123,211 |
| 4161 Prmt-Building | 2,857,019 | 2,468,637 | 2,771,384 | 3,110,000 |
| 4161 Prmt-Grading/Engineering | 14,215 | 11,830 | 23,877 | 11,830 |
| 4161 Prmt-Kiosk Sign Program | 120 | 120 | 120 | 120 |
| 4161 Prmt-Mobil Home Operator | 20,089 | 19,816 | 20,500 | 19,816 |
| 4161 Prmt-Right of Way | 638,736 | 876,762 | 600,000 | 671,753 |
| 4161 Prmt-Special Events | - | - | 50,000 | - |
| 4161 Prmt-Street Name Assignment | 10,744 | 18,486 | 20,000 | 18,486 |
| 4162 SE Permit - Harbor | - | 1,950 | - | 2,000 |
| 4162 SE Permit - Film | 610 | - | - | 8,700 |
| 4162 SE Permit-Public Prop/Facility | 427 | 8,764 | - | - |
| 4165 Fees | 300 | 300 | 300 | 300 |
| 4165 Fees-Business Audit | - | - | - | 36,720 |
| 4165 Fees-Permit Refund | 1,500 | 450 | 1,500 | 450 |
| 4165 Fees-SatWagering | 13,846 | 3 | 17,800 | 13,000 |
| 4186 PrkgPrmt-Annual | 267,546 | 293,203 | 230,000 | 264,054 |
| 4191 SE Prkg-City Property | 60 | 9,186 | - | 15,000 |
| Total Licenses and Permits | \$ 3,951,361 | \$ 3,881,489 | \$ 3,868,344 | \$ 4,332,624 |

Other Revenue and Transfers

| | | | | |
|-------------------------------------|--------------|--------------|--------------|--------------|
| 4385 Genl Adm Charge | \$ 6,733,764 | \$ 6,855,180 | \$ 7,217,180 | \$ 9,194,470 |
| 4501 Misc Income | 222,695 | 2,837,274 | - | - |
| 4501 Misc Revenue-Settlement | 1,304 | 186,858 | - | - |
| 4501 Other Misc. Revenue | 9,145 | 589 | 148,953 | 142,804 |
| 6800 Trns-f Del Oro Hills MD Fd | 38,154 | 38,154 | 38,154 | 38,154 |
| 6800 Trns-f Douglas Park MD Fd | 9,174 | 9,174 | 9,174 | 9,174 |
| 6800 Trns-f Gas Tax Fd | 735,000 | 635,000 | 535,000 | 635,000 |
| 6800 Trns-f Genl Cap Projects Fd | 50,000 | 50,000 | 50,000 | 50,000 |
| 6800 Trns-f Genl Fund | 119,434 | 119,434 | 120,987 | 120,987 |
| 6800 Trns-f GF Community Fac CIP Fd | - | 25,000 | - | - |
| 6800 Trns-f Guajome Ridge MD Fd | 2,628 | 2,628 | 2,628 | 2,628 |
| 6800 Trns-f Harbor Fd | 6,157,376 | 6,721,848 | 7,088,904 | 7,337,415 |
| 6800 Trns-f LightDist. | 410,000 | 410,000 | 510,000 | 510,000 |
| 6800 Trns-f Mar Lado MD Fd | 9,086 | 9,086 | 9,086 | 9,086 |
| 6800 Trns-f Mission Meadows MD Fd | 3,146 | 3,146 | 3,146 | 3,146 |
| 6800 Trns-f Peacock Hills MD Fd | 628 | 628 | 628 | 628 |
| 6800 Trns-f Rancho Hermosa MD Fd | 2,550 | 2,550 | 2,550 | 2,550 |
| 6800 Trns-f Risk Mgmt | 169,260 | 44,367 | 50,000 | - |
| 6800 Trns-f Santa Fe Mesa MD Fd | 45,321 | 45,321 | 45,321 | 45,321 |
| 6800 Trns-f Solid Waste Disposal Fd | 4,305,823 | 4,249,733 | 5,546,022 | 6,189,085 |
| 6800 Trns-f Solid Waste-City Svcs | 1,377,456 | 1,514,260 | - | - |
| 6800 Trns-f State&Local Grant Fd | 123,437 | 71,522 | 75,000 | - |
| 6800 Trns-f Sunburst Hms MD Fd | 101 | 101 | 101 | 101 |
| 6800 Trns-f Sunset Hills MD Fd | 1,102 | 1,102 | 1,102 | 1,102 |
| 6800 Trns-f Th-Fare/Traffic Signal | - | 49,369 | - | - |



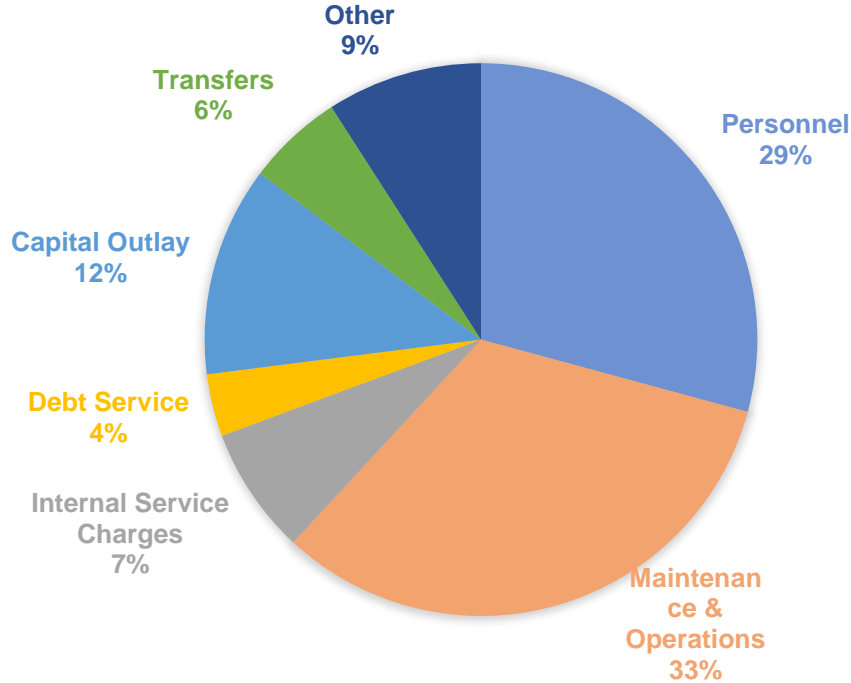
REVENUES BY TYPE – GENERAL FUND

| Account Description | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 6800 Trns-f Vista Del Rio MD Fd | 240 | 240 | 240 | 240 |
| 6800 Trns-f Water Operating Fd | 765,377 | 780,685 | 810,287 | 857,949 |
| Total Other Revenue and Transfers | \$ 21,292,201 | \$ 24,663,248 | \$ 22,264,463 | \$ 25,149,841 |
| Franchise Fees | | | | |
| 4166 Franchise Fees | \$ 4,251,317 | \$ 4,300,416 | \$ 4,255,899 | \$ 4,256,319 |
| Total Franchise Fees | \$ 4,251,317 | \$ 4,300,416 | \$ 4,255,899 | \$ 4,256,319 |
| Use of Money & Property | | | | |
| 4216 Investment Earnings-Pool | \$ 1,037,548 | \$ 538,688 | \$ 750,000 | \$ 750,000 |
| 4216 Investment Earnings-Pool Prem | 67,840 | 35,703 | - | 35,000 |
| 4216 Invstmnt Earn-PERS Paydown | 1,094,790 | 596,274 | 750,000 | 750,000 |
| 4231 Int-City Pension Trust | 434,510 | 740,111 | - | - |
| 4276 Int Earn-Airport Loan | 84,409 | 84,167 | 89,198 | 89,198 |
| 4351 PMR&L-City | 2,712,318 | 2,722,188 | 2,712,894 | 2,958,196 |
| 4352 Recreation Rentals | 87,023 | 53,809 | 213,978 | 218,178 |
| 4352 Recreation Rentals-Permit Reve | 6,275 | - | 5,100 | - |
| 4352 SE-Pier Amphitheater Rental | (600) | - | - | - |
| 4352 SE-Property/Facility Rental | (105) | 2,949 | - | - |
| 4353 R&L-Hbr Tideland | 719,384 | 797,439 | 788,463 | 822,293 |
| 4353 R&L-L.L.Resource Ctr Rents | 101,717 | 100,269 | 107,693 | 107,693 |
| 4353 R&L-REACH Air Prop Lease | 160,680 | 160,680 | 160,680 | 165,500 |
| 4355 R&L Fire Facility Use | - | - | 6,000 | - |
| 4355 R&L - Other | - | 9,600 | - | 6,000 |
| 4357 Non-Program Revenue | 6,622 | 6,063 | 7,000 | 7,800 |
| 4358 Special Events | 27,001 | 3,303 | 89,000 | 89,000 |
| 4361 Sports & Athletics | 76,563 | 44,995 | 103,839 | 103,839 |
| 4364 Aquatic Revenue | 223,765 | 497,551 | 1,365,359 | 1,365,600 |
| 4366 Recreation Program Fees | 135,590 | 153,095 | 205,505 | 246,000 |
| 4366 Recreation Senior Programs | 7,626 | (300) | 8,548 | 6,000 |
| 4366 Summer Camp | 21,947 | 51,820 | 31,126 | 36,000 |
| Total Use of Money & Property | \$ 7,004,902 | \$ 6,598,209 | \$ 7,394,383 | \$ 7,756,297 |
| Investment Clearing | | | | |
| 4216 Investment Earnings-Pool | \$ 1,070,667 | \$ 1,039,944 | \$ 1,108,300 | \$ 1,108,300 |
| 6800 Trns-f Genl Fund | 10,000,000 | - | - | - |
| Total Investment Clearing | \$ 11,070,667 | \$ 1,039,944 | \$ 1,108,300 | \$ 1,108,300 |
| Local Sales & Use Tax (Measure X) | | | | |
| 4121 Sales & Use Tax | \$ 13,236,034 | \$ 16,359,706 | \$ 15,119,280 | \$ 17,441,820 |
| Total Local Sales & Use Tax (Measure X) | \$ 13,236,034 | \$ 16,359,706 | \$ 15,119,280 | \$ 17,441,820 |
| GRAND TOTAL | \$ 186,573,319 | \$ 192,809,457 | \$ 187,395,715 | \$ 207,459,307 |

EXPENDITURE SUMMARY BY CATEGORY

| Category | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel | \$148,974,485 | \$148,482,204 | \$160,072,722 | \$173,173,474 |
| Maintenance & Operations | 144,057,041 | 161,594,788 | 177,323,178 | 192,857,371 |
| Internal Service Charges | 37,274,478 | 36,151,274 | 38,958,993 | 44,113,239 |
| Debt Service | 17,223,429 | 15,741,683 | 20,142,975 | 21,682,483 |
| Capital Outlay | 32,168,521 | 107,023,105 | 63,780,658 | 72,779,199 |
| Transfers | 105,809,406 | 55,958,473 | 34,848,882 | 33,374,134 |
| Other | 18,768,675 | (11,083,309) | 51,666,167 | 54,737,922 |
| GRAND TOTAL | \$504,276,035 | \$513,868,218 | \$546,793,575 | \$592,717,822 |

EXPENDITURE TYPE ADOPTED FY 2022-23



EXPENDITURE SOURCES BY FUND

| Fund | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund | | | | |
| 101 - General Fund | \$ 171,545,898 | \$ 156,450,017 | \$ 170,143,326 | \$ 186,853,466 |
| 102 - Investment Clearing | 1,070,667 | 1,039,944 | 1,108,300 | 1,108,300 |
| 103 - Measure X | 11,064,920 | 10,642,924 | 16,932,693 | 20,925,239 |
| | <u>\$ 183,681,485</u> | <u>\$ 168,132,885</u> | <u>\$ 188,184,319</u> | <u>\$ 208,887,005</u> |
| Special Revenue Funds | | | | |
| 204 - Asset Seizure | \$ 125,407 | \$ 36,626 | \$ 347,000 | \$ 347,000 |
| 212 - TransNet | 1,607,551 | 1,194,182 | 2,614,365 | 2,695,585 |
| 213 - Gas Tax | 5,543,238 | 3,408,899 | 4,097,694 | 4,818,428 |
| 215 - TDA-Transp Devlpmt Act | - | 69,109 | - | - |
| 217 - Supptl Law Enforcmt | 673,176 | 540,363 | 134,636 | 138,338 |
| 218 - State & Local Asset Seizure | (376) | 24,432 | 4,000 | 4,000 |
| 221 - Oside LightingDistrict 2-91 | 1,564,071 | 1,550,565 | 1,658,146 | 1,664,406 |
| 222 - LLEBG/JAG Grant | 88,598 | 134,780 | - | - |
| 237 - CDBG | 1,203,464 | 2,022,719 | 2,564,661 | 3,594,456 |
| 241 - Sunset Hills MD | 31,572 | 26,489 | 34,730 | 34,730 |
| 242 - Mission Meadows MD | 5,826 | 5,017 | 4,646 | 4,646 |
| 243 - Sunburst Homes MD | 3,274 | 4,697 | 5,246 | 5,246 |
| 244 - Douglas Park MD | 224,959 | 228,094 | 292,630 | 292,630 |
| 246 - Rancho Hermosa MD | 40,597 | 37,009 | 45,325 | 45,325 |
| 247 - Santa Fe Mesa MD | 350,523 | 310,364 | 363,467 | 363,467 |
| 248 - Del Oro Hills MD | 473,972 | 468,700 | 558,449 | 558,449 |
| 249 - Mar Lado MD | 69,791 | 68,187 | 90,018 | 90,018 |
| 250 - Guajome Ridge MD | 56,908 | 59,000 | 78,688 | 78,688 |
| 251 - Peacock Hills MD | 20,804 | 23,814 | 31,940 | 31,940 |
| 252 - Vista Del Rio MD | 12,203 | 11,181 | 15,361 | 15,361 |
| 254 - El Camino MCF MD | (131) | 96 | 5,938 | 5,938 |
| 265 - SB1 RMRA Gas Tax | 604,530 | 5,411,340 | 3,604,085 | 5,642,530 |
| 271 - American Rescue Plan Act | - | 256,729 | - | 162,183 |
| 272 - State and Local Grant | 4,117,527 | 7,494,753 | 6,625,559 | 1,692,947 |
| 273 - Federal/State PassThru SR | 1,473,641 | 5,766,225 | - | - |
| 274 - Federal Grant Special Rev | 1,633,149 | 733,631 | 9,021,862 | 46,210 |
| 276 - Private Grants/Donations | 30,516 | 30,214 | 26,500 | 30,500 |
| 277 - HOME Grant Fund | 58,319 | 83,316 | 3,534,707 | 8,555,000 |
| 278 - Inclusionary In Lieu Fund | 825,477 | 1,228,831 | 469,411 | 473,835 |
| 281 - CDC- Low/Mod Hsng Fund | 13,159 | 32,496 | 76,403 | 86,999 |
| 282 - CDC Housing Rehab Loan Prog | 171,559 | 146,586 | 349,984 | 349,999 |
| 283 - CDC Hsng Section 8 | 21,713,706 | 23,378,911 | 24,802,757 | 25,612,539 |
| 284 - CDC Adm/Program Development | 238,517 | 186,425 | 229,848 | 229,871 |
| 286 - CDC Housing Mortgage Rev Bd | 113,257 | 102,680 | 209,977 | 187,753 |
| 288 - Hsng MobileHome Rent Cntrl | 98,287 | 86,887 | 310,365 | 90,870 |
| 289 - CDC Hsng CalHome Prog | (7,096) | 9,505 | 429,448 | 900,000 |
| | <u>\$ 43,179,974</u> | <u>\$ 55,172,849</u> | <u>\$ 62,637,846</u> | <u>\$ 58,849,887</u> |

EXPENDITURE SOURCES BY FUND

| Fund | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Debt Service Funds | | | | |
| 402 - Ocean Ranch Corp Ctr-CFD | \$ 1,828,605 | \$ 1,585,080 | \$ 1,637,650 | \$ 1,673,425 |
| 403 - Pacific Coast Business Pk-CFD | 717,843 | 606,668 | 635,513 | 646,413 |
| 420 - General Debt Service | 6,724,953 | 5,124,834 | 5,283,309 | 5,440,791 |
| 455 - Morro Hills CFd | 1,358,830 | 1,280,315 | 1,175,449 | 1,167,891 |
| 456 - 14 Morro Hills IA1 CFD | 602,588 | 561,209 | 539,416 | 541,113 |
| 961 - OPFA DS | 1,729,034 | 1,780,593 | 1,778,810 | 1,783,829 |
| 963 - Oceanside Lighting Dist-DS | 476,219 | 476,219 | 476,219 | 476,219 |
| 971 - Successor Agency Debt Svc | 907,610 | 816,231 | 29,990 | 27,437 |
| | <u>\$ 14,345,683</u> | <u>\$ 12,231,151</u> | <u>\$ 11,556,356</u> | <u>\$ 11,757,118</u> |
| Capital Projects Funds | | | | |
| 501 - General Capital Projects | \$ 8,095,515 | \$ 17,862,953 | \$ 997,977 | \$ 2,067,977 |
| 503 - Public Facility Fees | 738,161 | 1,957,676 | 1,073,694 | 536,074 |
| 508 - Traffic Signal DIF | (4,285) | 338,910 | - | - |
| 510 - SLRR Major Water Course | 654,025 | 248,036 | 237,599 | 138,206 |
| 511 - SLRR-DD-1/Zone-1A | 397,922 | - | - | - |
| 514 - SLRR-DD-1/Zone-1D | 1,825,303 | 103,550 | - | - |
| 516 - Drainage DIF | 478,732 | 553,190 | 166,698 | 181,699 |
| 517 - Measure X CIP | 915,516 | 4,377,354 | 12,375,000 | 14,500,000 |
| 520 - LACrk Mjr Wtr Course Dist 2 | 9,257 | - | - | - |
| 561 - Major Thoroughfare Fees | 18,724 | 1,342,920 | 2,350,000 | 2,142,350 |
| 562 - Th-Fare/Traffic Signal DIF | 432,324 | 1,548,672 | 480,116 | 3,205,335 |
| 581 - GF Community Facilities CIP | 2,953,948 | 4,206,149 | 1,836,681 | 295,000 |
| 596 - Municipal GolfCourse Improv | (2,286) | 2,458 | - | - |
| 598 - Park Fees | 690,910 | 571,214 | 1,612,152 | 6,308,978 |
| | <u>\$ 17,203,767</u> | <u>\$ 33,113,082</u> | <u>\$ 21,129,917</u> | <u>\$ 29,375,619</u> |
| Enterprise Funds | | | | |
| 711 - Water Operating | \$ 61,719,893 | \$ 65,106,102 | \$ 58,761,620 | \$ 63,058,220 |
| 712 - Water F/A Replacement | 10,652,450 | 13,212,274 | 23,386,705 | 22,023,013 |
| 715 - Water Connection Fees | 21,563,608 | 1,457,723 | 13,008,259 | 8,355,159 |
| 717 - Water Debt Service | 724,877 | 18,564,200 | 7,831,338 | 4,579,972 |
| 721 - Sewer Operating | 32,975,159 | 33,418,576 | 26,061,474 | 27,100,587 |
| 722 - Sewer F/A Replacement | 9,792,347 | 5,157,482 | 10,241,670 | 23,889,071 |
| 726 - Sewer Expansion/Improvement | 2,127,681 | 96,346 | 125,000 | - |
| 727 - Sewer Debt Service | 632,328 | 636,552 | 5,175,335 | 3,696,061 |
| 731 - Solid Waste Disposal | 28,870,380 | 29,339,664 | 31,816,583 | 33,042,061 |
| 741 - Airport | 167,793 | 167,594 | 95,519 | 93,198 |
| 742 - Airport Debt Service Fund | 69,624 | 92,596 | 89,198 | 89,198 |
| 751 - Harbor | 7,716,511 | 8,073,086 | 8,521,858 | 10,987,349 |
| | <u>\$ 177,012,651</u> | <u>\$ 175,322,196</u> | <u>\$ 185,114,559</u> | <u>\$ 196,913,889</u> |

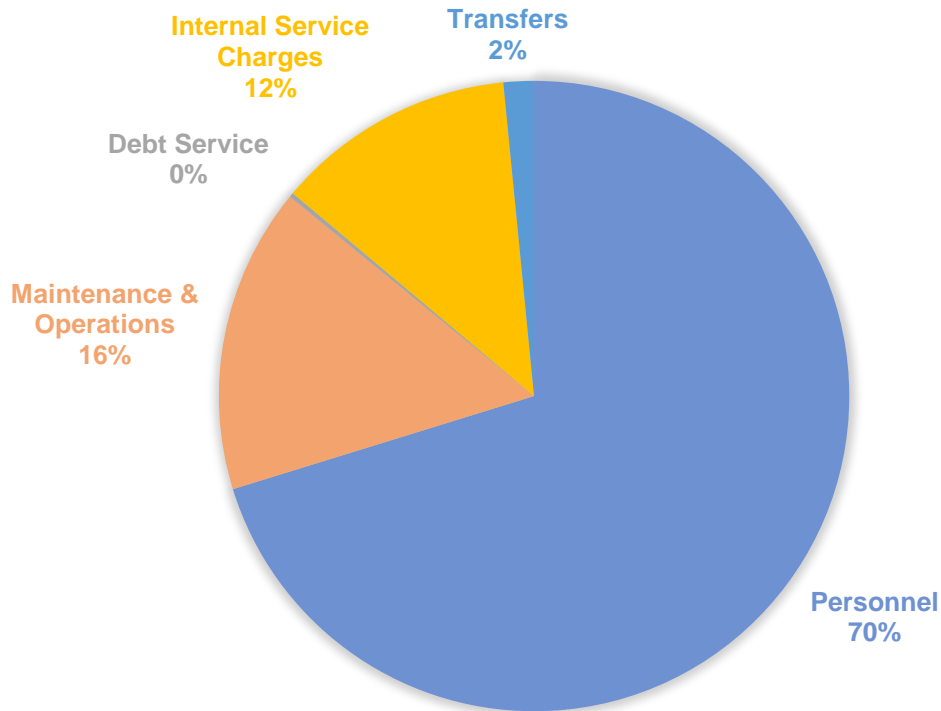
EXPENDITURE SOURCES BY FUND

| Fund | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Internal Service Funds | | | | |
| 814 - Risk Management | \$ 3,548,010 | \$ 3,402,229 | \$ 4,593,941 | \$ 5,826,225 |
| 817 - Employee Benefits | 41,891,036 | 44,388,956 | 47,216,803 | 49,306,188 |
| 818 - Workers Compensation | 5,097,184 | 4,371,570 | 5,633,792 | 5,977,602 |
| 831 - Fleet Management | 7,545,268 | 7,130,814 | 8,703,093 | 12,622,349 |
| 841 - Information Services | 5,887,737 | 5,162,600 | 6,502,318 | 6,878,132 |
| 851 - City Building Services | 4,356,393 | 4,259,665 | 5,079,358 | 5,842,966 |
| 871 - General Services Fund | 426,845 | 404,972 | 441,273 | 480,842 |
| | <u>\$ 68,752,473</u> | <u>\$ 69,120,806</u> | <u>\$ 78,170,578</u> | <u>\$ 86,934,304</u> |
| Gap Funding Loan | | | | |
| 104 - Gap Funding Loan Fund | \$ 100,000 | \$ 775,250 | \$ - | \$ - |
| | <u>\$ 100,000</u> | <u>\$ 775,250</u> | <u>\$ -</u> | <u>\$ -</u> |
| GRAND TOTAL | \$ 504,276,035 | \$ 513,868,219 | \$ 546,793,575 | \$ 592,717,822 |

GENERAL FUND EXPENDITURE SUMMARY

| Category | Actuals | Actuals | Adopted | Adopted |
|--------------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 |
| Personnel | \$115,030,641 | \$110,956,328 | \$122,364,555 | \$131,160,337 |
| Maintenance & Operations | 20,134,720 | 19,588,569 | 24,912,073 | 29,276,014 |
| Internal Service Charges | 20,893,842 | 20,004,989 | 21,161,846 | 23,001,997 |
| Debt Service | 405,096 | 416,462 | 421,911 | 421,057 |
| Capital Outlay | 172,065 | 182,138 | - | 84,204 |
| Transfers | 16,660,491 | 4,599,339 | 1,282,941 | 2,909,857 |
| Other | (1,750,957) | 702,192 | - | - |
| TOTAL | \$171,545,898 | \$156,450,017 | \$170,143,326 | \$186,853,466 |

GENERAL FUND EXPENDITURE TYPE ADOPTED FY 2022-23



EXPENDITURE BY DEPARTMENT – GENERAL FUND

| Department | Actuals FY 2019-20 | Actuals FY 2020-21 | Adopted FY 2021-22 | Adopted FY 2022-23 |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Government | | | | |
| City Council | \$ 906,229 | \$ 850,163 | \$ 964,379 | \$ 1,076,823 |
| City Clerk | 1,202,676 | 1,304,500 | 1,461,510 | 1,511,262 |
| City Treasurer | 402,162 | 331,094 | 348,479 | 378,694 |
| City Manager | 1,487,831 | 2,266,191 | 1,543,103 | 3,316,703 |
| City Attorney | 2,003,326 | 2,028,580 | 2,054,042 | 2,415,445 |
| Non Departmental | 26,917,483 | 13,458,605 | 6,327,605 | 8,670,944 |
| Financial Services | 5,561,853 | 4,623,613 | 6,268,224 | 6,675,671 |
| Human Resources | 687,845 | 642,625 | 740,723 | 788,781 |
| Public Safety | | | | |
| Police | 61,495,113 | 61,055,563 | 67,622,722 | 72,826,177 |
| Fire | 33,003,975 | 33,716,508 | 36,555,078 | 40,073,297 |
| Public Works | | | | |
| Public Works | 16,287,963 | 15,227,605 | 19,785,794 | 19,689,152 |
| Community Development | | | | |
| Development Services | 8,711,789 | 8,249,585 | 12,723,497 | 14,165,891 |
| Community/Cultural Svcs | | | | |
| Neighborhood Services | 3,444,264 | 3,401,458 | 1,987,360 | 2,206,124 |
| Parks & Rec | 3,814,240 | 4,092,418 | 6,009,274 | 6,885,645 |
| Library | 5,619,149 | 5,201,508 | 5,751,536 | 6,172,857 |
| Subtotal | \$ 171,545,898 | \$ 156,450,017 | \$ 170,143,326 | \$ 186,853,466 |
| Investment Clearing Fd | \$ 1,070,667 | \$ 1,039,944 | \$ 1,108,300 | \$ 1,108,300 |
| Measure X Fd | 11,064,920 | 10,642,924 | 16,932,693 | 20,925,239 |
| Grand Total | \$ 183,681,485 | \$ 168,132,885 | \$ 188,184,319 | \$ 208,887,005 |

SCHEDULE OF ESTIMATED TRANSFERS

| <u>Transfers From</u> | <u>Transfers to</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------------------|-----------------------------------|---|---------------|
| 101 - General | 101 - General | 10% of Customer Account Representative | \$7,685 |
| 101 - General | 101 - General | Harbor reimbursement of Infosend cost | \$13,302 |
| 101 - General | 101 - General | From Harbor to Patrol-Sgt position coverage | \$100,000 |
| 101 - General | 501 - General Capital Projects | Art Commission | \$25,000 |
| 101 - General | 501 - General Capital Projects | Tyson Bluff Designs | \$250,000 |
| 101 - General | 501 - General Capital Projects | Street Market Bollards | \$260,000 |
| 101 - General | 501 - General Capital Projects | Tyson Bluff Stair Repair | \$280,000 |
| 101 - General | 501 - General Capital Projects | SLRR Clearing Project | \$280,000 |
| 101 - General | 503 - Public Facility Fees | Citywide ADA Assessments | \$20,000 |
| 101 - General | 581 - GF Community Facilities CIP | Parks Maintenance Upgrades | \$100,000 |
| 101 - General | 581 - GF Community Facilities CIP | Deferred Maintenance Reserves | \$195,000 |
| 101 - General | 751 - Harbor | Harbor Lifeguard Svcs-11.93% of expense, no CIP | \$293,522 |
| 101 - General | 272 - State and Local Grant | OUSD Contract Estimated City Contribution | \$378,869 |
| 101 - General | 831 - Fleet Management | Fire truck Replacement | \$1,000,000 |
| 103 - Measure X | 517 -Measure X CIP | Traffic Calming | \$300,000 |
| 103 - Measure X | 517 -Measure X CIP | Pier Rehab Concrete Design | \$500,000 |
| 103 - Measure X | 517 -Measure X CIP | Buccaneer Beach Park Facilities Study | \$1,825,000 |
| 103 - Measure X | 517 -Measure X CIP | Road repairs - slurry seal | \$700,000 |
| 103 - Measure X | 517 -Measure X CIP | South Strand Rehab Study | \$2,500,000 |
| 103 - Measure X | 517 -Measure X CIP | Street Restoration Asphalt | \$2,800,000 |
| 103 - Measure X | 517 -Measure X CIP | New Fire Station #1/EOC/Relocation | \$5,875,000 |
| 213 - Gas Tax | 101 - General | Streetlight RDO Maintenance | \$100,000 |
| 213 - Gas Tax | 101 - General | Flood Control/Storm Drains | \$25,000 |
| 213 - Gas Tax | 101 - General | Traffic Control Services | \$510,000 |
| 213 - Gas Tax | 711 - Water Operating | Watershed Protection Program | \$20,500 |
| 217 - Supptl Law Enforcmt | 272 - State and Local Grant | COPS 21 | \$103,000 |
| 221 - Oside LightingDistrict 2-91 | 101 - General | Street Light Maintenance | \$510,000 |
| 241 - Sunset Hills MD | 101 - General | Property Management | \$1,102 |
| 242 - Mission Meadows MD | 101 - General | Property Management | \$3,416 |
| 243 - Sunburst Homes MD | 101 - General | Property Management | \$101 |
| 244 - Douglas Park MD | 101 - General | Property Management | \$1,704 |
| 244 - Douglas Park MD | 101 - General | Property Management | \$7,470 |
| 246 - Rancho Hermosa MD | 101 - General | Property Management | \$2,550 |
| 247 - Santa Fe Mesa MD | 101 - General | Property Management | \$45,321 |
| 248 - Del Oro Hills MD | 101 - General | Property Management | \$38,154 |
| 249 - Mar Lado MD | 101 - General | Property Management | \$9,086 |
| 250 - Guajome Ridge MD | 101 - General | Property Management | \$2,628 |
| 251 - Peacock Hills MD | 101 - General | Property Management | \$628 |
| 252 - Vista Del Rio MD | 101 - General | Property Management | \$240 |
| 284 - CDC Adm/Program Dev't | 286 - CDC Housing Mortgage Rev Bd | CDC Housing Mortgage Revenue Bond | \$60,000 |
| 501 - General Capital Projects | 101 - General | Transfer portion of Moody's revenues to Property Management | \$50,000 |
| 711 - Water Operating | 101 - General | Flood Control/Storm Drains-100% of program cost | \$857,949 |
| 731 - Solid Waste Disposal | 101 - General | WM Excess Collector Payment | \$355,258 |
| 731 - Solid Waste Disposal | 101 - General | Code Enforcement Program Cost for SW Support | \$534,331 |
| 731 - Solid Waste Disposal | 101 - General | Solid Waste City Services Program Costs | \$1,580,831 |
| 731 - Solid Waste Disposal | 101 - General | Street Sweeping Program Costs | \$2,018,665 |
| 731 - Solid Waste Disposal | 101 - General | WM Collector Payment | \$1,700,000 |
| 741 - Airport | 742 - Airport Debt Service Fund | Airport GF loan | \$89,198 |
| 751 - Harbor | 101 - General | Property Management Services (set amount) | \$38,110 |
| 751 - Harbor | 101 - General | Harbor Administration (100%) | \$1,100,566 |
| 751 - Harbor | 101 - General | Harbor Police (100%) | \$2,790,788 |
| 751 - Harbor | 101 - General | Harbor Maintenance (100%) | \$3,114,429 |

GENERAL FUND FIVE-YEAR FORECAST

PUBLISHED FEBRUARY 2022

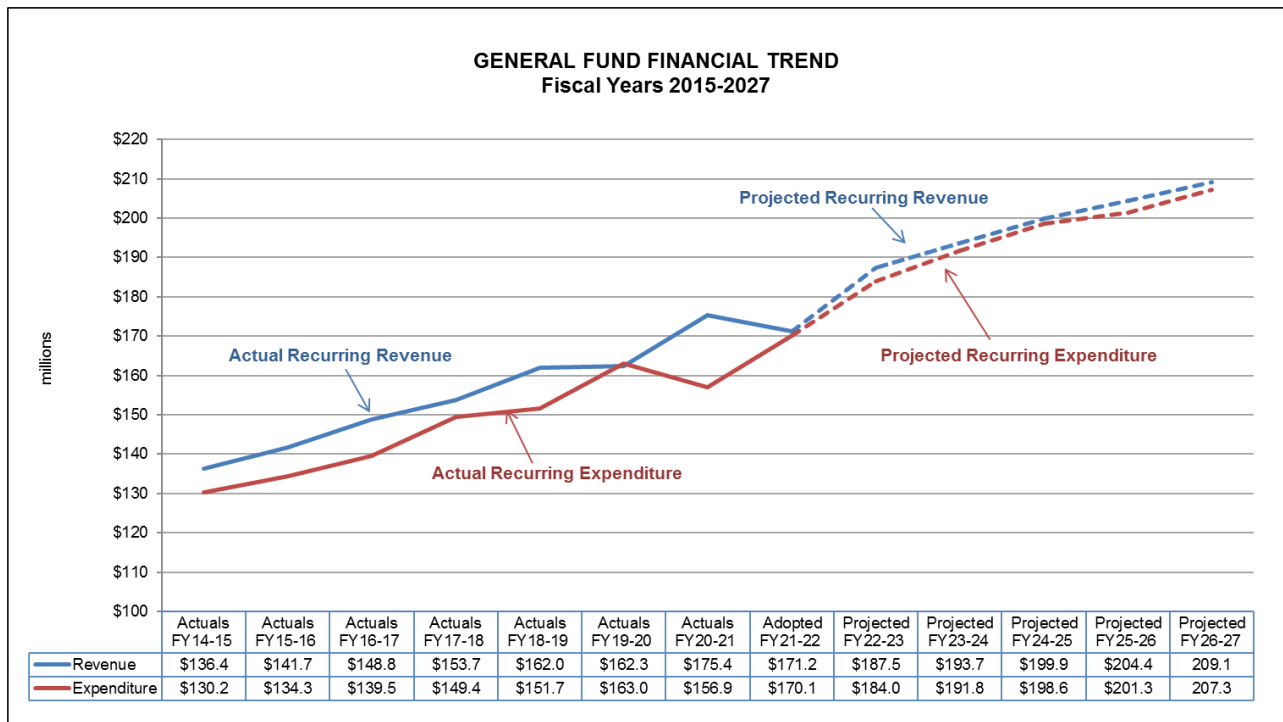
PURPOSE OF THE FORECAST

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, provides 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.



GENERAL FUND FIVE-YEAR FORECAST

Table 1 shows the next five years as forecasted in February 2022. The FY 2022-23 General Fund forecast includes \$187.45M in revenues and \$184.03M in expenditures with an anticipated surplus of \$3.42M.

Table 1

| City of Oceanside | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GENERAL FUND FINANCIAL FORECAST | | | | | | |
| Fiscal Years 2022-23 through 2026-27 | | | | | | |
| in millions | | | | | | |
| | Adopted | PROJECTION | | | | |
| | Budget FY21-22 | Year 1 FY22-23 | Year 2 FY23-24 | Year 3 FY24-25 | Year 4 FY25-26 | Year 5 FY26-27 |
| RECURRING REVENUES | | | | | | |
| Property Taxes | \$ 74.51 | \$ 79.79 | \$ 83.95 | \$ 87.23 | \$ 89.00 | \$ 90.81 |
| Sales & Use Taxes | 24.14 | 27.13 | 27.75 | 28.39 | 29.04 | 29.71 |
| Transient Occupancy Tax | 7.09 | 8.80 | 9.28 | 10.63 | 11.77 | 13.04 |
| Beachfront TOT | - | 2.21 | 2.27 | 2.34 | 2.41 | 2.48 |
| All Other Taxes | 4.00 | 4.27 | 4.33 | 4.38 | 4.43 | 4.48 |
| Franchise Fees | 4.26 | 4.26 | 4.21 | 4.17 | 4.13 | 4.09 |
| Licenses & Permits | 3.87 | 4.06 | 4.06 | 4.07 | 4.07 | 4.07 |
| Fines & Forfeitures | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 | 3.73 |
| Use of Money & Property | 7.39 | 7.67 | 7.79 | 7.90 | 8.01 | 8.13 |
| Intergovernmental | 0.41 | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 |
| Ambulance Billing | 5.27 | 5.27 | 5.37 | 5.47 | 5.57 | 5.67 |
| Charges for Services | 14.24 | 14.59 | 14.77 | 14.95 | 15.13 | 15.31 |
| Transfers In & Other Revenues | 22.26 | 25.19 | 25.67 | 26.16 | 26.64 | 27.13 |
| Total Recurring Revenues | \$ 171.17 | \$ 187.45 | \$ 193.66 | \$ 199.90 | \$ 204.41 | \$ 209.13 |
| RECURRING EXPENDITURES | | | | | | |
| Personnel | | | | | | |
| Compensation Cost | \$ 68.19 | \$ 71.73 | \$ 75.82 | \$ 79.40 | \$ 82.81 | \$ 86.09 |
| Overtime | 6.72 | 7.08 | 7.10 | 7.11 | 7.12 | 7.13 |
| PERS | 25.09 | 27.75 | 30.14 | 32.50 | 34.14 | 35.56 |
| Pension Bond | 4.09 | 4.23 | 4.39 | 4.55 | 1.26 | 1.00 |
| Health Insurance | 9.55 | 10.41 | 10.52 | 10.62 | 10.73 | 10.83 |
| Workers Comp | 5.01 | 5.44 | 5.75 | 6.03 | 6.29 | 6.54 |
| Other Benefits | 3.71 | 3.94 | 4.07 | 4.19 | 4.30 | 4.40 |
| Personnel Cost Subtotal | \$ 122.36 | \$ 130.59 | \$ 137.78 | \$ 144.40 | \$ 146.64 | \$ 151.56 |
| Maintenance & Operations | \$ 24.91 | \$ 26.58 | \$ 27.30 | \$ 27.91 | \$ 28.13 | \$ 28.68 |
| Rebate for OBR | - | 2.21 | 2.27 | 1.64 | 1.69 | 1.74 |
| Debt Service | 0.42 | 0.42 | 0.02 | 0.02 | 0.02 | 0.02 |
| Transfers Out & Internal Service Charges | 22.44 | 24.24 | 24.44 | 24.66 | 24.84 | 25.29 |
| Total Recurring Expenditures | \$ 170.14 | \$ 184.03 | \$ 191.80 | \$ 198.62 | \$ 201.32 | \$ 207.29 |
| Surplus/(Shortfall) | \$ 1.03 | \$ 3.42 | \$ 1.86 | \$ 1.28 | \$ 3.09 | \$ 1.84 |

GENERAL FUND FIVE-YEAR FORECAST

Table 2

| General Fund Revenues Projected Percent Changes | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 |
| Property Taxes | 7.1% | 5.2% | 3.9% | 2.0% | 2.0% |
| Sales & Use Taxes | 12.4% | 2.3% | 2.3% | 2.3% | 2.3% |
| Transient Occupancy Tax | 24.2% | 5.4% | 14.6% | 10.7% | 10.8% |
| Beachfront TOT | 0.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| All Other Taxes | 6.7% | 1.4% | 1.2% | 1.1% | 1.1% |
| Franchise Fees | 0.0% | -1.2% | -1.0% | -1.0% | -1.0% |
| Licenses & Permits | 4.9% | 0.0% | 0.2% | 0.0% | 0.0% |
| Fines & Forfeitures | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Use of Money & Property | 3.8% | 1.6% | 1.4% | 1.4% | 1.5% |
| Intergovernmental | 17.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Ambulance Billing | 0.0% | 1.9% | 1.9% | 1.8% | 1.8% |
| Charges for Services | 2.5% | 1.2% | 1.2% | 1.2% | 1.2% |
| Transfers In & Other Revenues | 13.2% | 1.9% | 1.9% | 1.8% | 1.8% |
| TOTAL RECURRING REVENUES | 9.5% | 3.3% | 3.2% | 2.3% | 2.3% |

ECONOMIC OUTLOOK

The Five-Year Forecast was developed using economic indicators and industry expert forecasts. The COVID-19 pandemic of 2020 moved the economy into a recession that impacted all areas of California and national economies. According to UCLA Anderson School of Management, with each successive COVID wave, the economy has grown more resilient to the effects of the virus, but by the end of 2020, it became clear that consumer behavior, not government restrictions, had the greatest effect on economic outcomes. Evidenced by the facts that consumers cut back on in-person commerce and services even before governments imposed restrictions, and that service consumption fell about equally in areas that imposed restrictions and those that did not.

Economic growth is expected for the second quarter of 2022. Specifically, 4.6% and 2.4% growth is forecasted for the third and fourth quarters of 2022. It is important to note that these forecasts are for the overall economy and may not mirror the forecast for Oceanside.

Oceanside continues to grow with strong home sales and construction of new commercial properties and hotels which will result in consistent incremental increases in property tax and transient occupancy tax over the next several years.

The City's pension cost is projected to increase \$10.47 million in the general fund over the next five years. The City continues to pay down the unfunded liability with one-time funds and a third of quarterly investment interest earnings.

GENERAL FUND FIVE-YEAR FORECAST

KEY POINTS

- The financial forecast does not address any future adverse budget impacts from State or Federal actions beyond the CalPERS July 2021 Actuarial Report. As a percent of compensation, Safety personnel CalPERS costs will increase, as a percentage of salary from 44.75% in FY 2021-22 to 49.40% in FY 2026-27. Miscellaneous personnel CalPERS costs will increase as a percentage of salary from 33.05% in FY 2021-22 to 35.20% in FY 2026-27.
- 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 and operational costs.

MEASURE X

Over the past decade, revenues have not kept pace with growing costs associated with providing municipal services and facilities. It is becoming increasingly challenging to maintain the quality of City services expected by residents, such as crime and gang prevention, 911 response, pothole repair, and street maintenance. The City has been proactive in responding to this challenge by reducing its costs where feasible, including laying off more than 100 employees, deferring street and infrastructure maintenance, and cutting back on basic City Services in order to maintain service levels, however additional revenue sources were needed.

On June 6, 2018, Council approved the placement of temporary one-half cent general transactions and use (sales) tax measure on the November 6, 2018 municipal election ballot.

In November 2018, the citizens approved Measure X by 55.7%. Measure X raised the sales tax in the City of Oceanside by a half cent for a period of seven years beginning April 1, 2019. The annual revenues are estimated to be \$11.2 million. The additional half cent sales tax is to be used for improving City services as noted above and not ongoing employee or operating costs. The Measure X revenues and expenditures are placed in a separate fund and is not included in the Five-Year Forecast.

In order to provide for citizens' oversight, transparency and accountability in connection with expenditures of tax revenues generated by Measure X a Citizens Oversight Committee ("COC") was created. The COC is responsible for review and comment on the Finance Report, Spending Plan and Annual Audit; review of annual report regarding compliance with the Spending Plan; and work with City staff to identify and apply "best practices" for tracking and reporting.

The COC recommended and the City Council approved a Measure X Spending Plan for Year 1 on June 5, 2019. The Spending Plan for Year 2 was approved on June 3, 2020 to continue the programs and projects initiated in Year 1 with additional funding programmed for crime prevention and equipment needs. The Spending Plan of \$16.93M for Year 3 was approved on June 2, 2021. The Spending Plan for Year 3 continues the programs and infrastructure projects initiated in Year 1 and 2.

GENERAL FUND FIVE-YEAR FORECAST

DEMOGRAPHIC TRENDS

Population - Oceanside's 2021 population per the California Department of Finance is 176,754.

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. Per the most recent data as of November 2021, the CPI has increased 6.6 percent compared to an increase of 1.6 percent in November 2020. The major increases were in food prices of 7.5 percent. Energy prices jumped 37.2 percent, largely the result of an increase in the price of gasoline.

Consumer Confidence Index — This index is a barometer of the health of the US 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 December 22, 2021 is at 115.8 which is up from 111.9 from the previous month, and up from 92.9 index in November 2020. It was noted that confidence has improved further in December following a modest gain in November. Expectations about short-term growth prospects improved, setting the stage for continued growth in early 2022. The proportion of consumers planning to purchase homes, automobiles, major appliances, and vacations over the next six months increased.

Unemployment Rate - As of October 2021, Oceanside unemployment rate was 5.4 percent, slightly higher than the San Diego County unemployment rate of 5.3 percent. The State of California unemployment rate was 7.3 percent as of October 2021. As of November 2021, California unemployment rate is down to 6.9 and 4.2 nationwide. Due to the onset of the COVID-19 pandemic and the accompanying economic disruptions the unemployment rate rose to an all-time high of 16.4 percent set in May 2020.

REVENUES

Property Tax – Oceanside continues to experience 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 \$685,000 in 2021, a 14.98 percent increase from 2020.

HdL Companies preliminary guide of the City's property tax revenues for FY 2021-22 shows the City experienced a net taxable value increase of 4.1 percent, which is slightly higher than the countywide at 3.4 percent increase. The City's assessed value increase between FY 2020-21 and FY 2021-22 was \$1.1 billion.

Projections based on historical data and projected tax base growth are as follows: Year 1, 7.1 percent; Year 2, 5.2 percent; Year 3, 3.9 percent; Years 4-5, 2.0 percent.

Sales & Use Tax –The City of Oceanside contracts with The HdL Companies for sales tax management services. Oceanside's 2021 second quarter sales were 24.3 percent above the 2020 second quarter sales which was the most adversely impacted sales tax period related to the COVID-19 pandemic. Looking ahead statewide, sustained sales tax growth is still anticipated through the end of the 2021 calendar year. Pent up demand for travel and experiences, the return of commuters with more costly fuel, and labor shortages are creating upward pressure on prices which may begin to consume more disposable income and tighten growth by the start of 2022.

Projections based on historical data, retail and restaurant continued growth are as follows: Year 1, 12.4 percent; Years 2-5, 2.3 percent.

GENERAL FUND FIVE-YEAR FORECAST

Transient Occupancy Tax (TOT) – City's transient occupancy tax revenues are projected to increase 24.2 percent in Year 1 over the FY 2021-22 adopted budget which was a conservative projection due to the COVID-19 economic disruption. The expected growth in Year 1 is primarily due to an increase in short term rentals, and anticipated opening of 408 Pier View Way with 10 rooms in March 2022. Year 2 is projected to increase 5.4 percent due to Fairfield Inn and Suites opening with 99 rooms in January 2024. Year 3 is projected to increase 14.6 percent as Ocean Kamp is expected to open in January 2025 with 300 rooms, and Airport Hotel in July 2024 with 86 rooms. Additionally, although the Beachfront Resort opened late in FY 2020-21, per their agreement, the Resort will start paying the City TOT in FY 2024-25 and this revenue is included in Year 3. Year 4 is projected to increase 10.7 percent due new hotel openings from prior year. Year 5 is projected to increase by 10.8 percent based on full year of new hotel openings from prior year along with Home 2 Suites opening with 137 rooms and Marriott Residence Inn opening with 117 rooms.

There are additional hotels in the planning stage that were not considered in the forecast as the completion dates are unknown. TOT is expected to surpass the pre-COVID actual revenue of \$8.5M received in FY 2018-19 in Year 1.

All Other Taxes: This category includes business license and card room revenues. Year 1 is expected to increase 6.7 percent. Business license tax, the largest contributor to this category, is projected to increase 1 percent in Years 2-5 due to moderate economic growth and ongoing new commercial buildings. Card Room fees are projected to increase 2 percent Years 2-5. City is expected to start receiving Measure M Cannabis business tax starting Year 1 with a 2 percent increase Years 2-5.

Franchise Fees: Includes fees from SDG&E, Cox, and AT&T. Overall revenues are projected to decline due to decreasing numbers of cable subscribers and an increase in internet-based options. Year 1 is projected to stay the same, then decreasing from 1.2 to 1 percent in Years 2 through 5.

Licenses & Permits: A majority of these permits are development and parking related, with the largest portion for building permits and annual parking permits. The forecast projects a 5.4 percent increase in Year 1 due to building trending upward and new cannabis fees. Years 2 through 5 is projected to remain relatively flat.

Fines & Forfeitures: The majority of these revenues collected by the City are for parking citations and traffic fines. This revenue is projected to remain flat Years 1 through 5.

Use of Money and Property: The revenues collected in this category are from investment returns and leases and rentals. Year 1 is projected to increase by 3.8 percent. Subsequent Years 2-5 have a modest increase of 1.4 to 1.6 percent due to the unpredictability of investment returns.

Intergovernmental: The revenue in this category relies on State and Local programs which can be difficult to project. Year 1 is projected to have an increase of 17.1 percent for reimbursable Police POST training that is reinstated after the COVID-19 disruption. Years 2-5 remains flat.

Ambulance Billing: Rates are adjusted annually each July. Revenues are expected to remain flat in Year 1. The revenues for Years 2-5 are projected to increase between 1.8 and 1.9 percent.

Charges for Services: This category of revenue includes development-related revenues, fire inspections, parking machine collection and general administration charges. The forecast assumes revenues will increase 2.5 percent in Year 1 and a conservative increase of 1.2 percent in Years 2-5 due to the unpredictability of development.

GENERAL FUND FIVE-YEAR FORECAST

Transfers In & Other Revenue: Transfers are projected to increase 13.2 percent in Year 1 and then remain relatively consistent at 1.8 to 1.9 percent for Years 2 through 5.

EXPENDITURES

Personnel: Year 1 total costs are projected to increase 6.7 percent. Costs for Years 2-5 is expected to increase an average of 3.8 percent. An estimate was used for the five bargaining units that will finish negotiations in FY 2021-22 that will go into effect in FY 2022-23. The estimate was based on recently completed bargaining group's negotiations. For Years 2-5, a 3.5 percent increase has been forecasted for all bargaining units. All bargaining units' costs approved prior to December 2021 have been included in the forecast.

Other assumptions:

1. Applicable step increases were included for each year of the forecast.
2. Includes a vacancy factor of 3.5 percent Years 1-5.
3. Includes all known PERS costs with an annual 2% prepayment discount applied.
4. PERS additional payments to Unfunded Accrued Liability of \$1M in Years 4-5.
5. PERS normal cost pickup by employees included
6. Estimated health cap increases for inflation.
7. Does not include additional compensation studies.
8. Includes minimum wage increases for appropriate hourly extra help employees.
9. Additional four new positions and one position upgrade.

The primary issue that the City must contend with is the continued CalPERS rate increases which are based on actuarial assumptions and investment returns.

CalPERS recalculates the costs on an annual basis so the City cannot rule out further increases. The rates are impacted annually by investment returns, retiree longevity, payroll growth and any actuarial assumption changes by CalPERS.

Over the next five years, the total General Fund CalPERS increase is estimated at \$10.47M. The yearly increases are as follows: \$2.65M Year 1, \$2.40 Year 2, \$2.36M Year 3, \$1.64M Year 4 and \$1.42M Year 5. As a percentage of compensation, Safety will increase from 44.75% in FY 2021-22 to 49.40% in FY 2026-27, and Miscellaneous will increase from 33.05% in FY 2021-22 to 35.20% in FY 2026-27.

CalPERS unfunded liability increases have been a concern for some time. Consequently, since FY 2015-16, monies have been "set aside" specifically for this reason. To date, the General Fund has accumulated \$5.1M to provide reserves to help offset costs should there be an unexpected increase in rates or a reduction in General Fund revenues.

In addition, during FY 2017-18, an IRS Section 115 Trust was created to earmark funds to be used only for CalPERS expenses. To date, the City has \$18.6M in this trust which includes \$2M of interest earned since inception. No funds have been withdrawn from the trust.

Maintenance & Operations – expenditures in this category include such items as professional and contractual service, equipment maintenance and rental, memberships and subscriptions, training, utilities and a variety of other operating costs for departments funded by the General Fund. The FY 2022-23 budget is based on the prior year with a CPI increase of 5 percent for Year 1, and 2 percent from Years 2 through 5. Departments will have to justify any net-new expenditure requests.

GENERAL FUND FIVE-YEAR FORECAST

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) debt payments ending August 2025, are reflected in the Personnel category.

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.

Additionally, in FY2019-20 the 2019 Lease Revenue Bonds were issued to fund the El Corazon Aquatics Center. The maturity date for these bonds is November 2049. Because of the nature of Lease Revenue Bonds, the debt service payments are collected through Civic Center building rent internal services charges across departments using the Civic Center.

FUND BALANCE

As of June 30, 2021, the total General Fund balance was \$96.6M. In accordance with the Healthy City Reserve Fund Policy #200-08, a minimum of 12 percent of the General Fund operating expenditure budget (currently at \$21.92M) is identified as a committed fund balance. The General Fund Unassigned Fund Balance available for future capital projects or other City projects/services had \$2.9M as of June 30, 2021.

GUIDE TO THE CITY OF OCEANSIDE CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

Oceanside's Capital Improvement Program (CIP) is a multi-year financial plan covering the repair, replacement, and/or construction of municipal facilities and infrastructure. Historically, the City's CIP Plan has identified both funded and unfunded future year needs over a five-year period. Each CIP Budget update reassesses current and future needs for the next five years.

The CIP Plan as presented covers the current year for budgeted funding, while the subsequent years are listed for information and planning purposes and are subject to change or adjustments in the following years based on needs, available funding and the legal climate in place at the time the budget is established.

CIP funding includes prior year carryforwards for continuing projects as well as new allocations from designated funds for new projects. Funding sources include Grants, Taxes (Gas Tax, TransNet, SB1, Measure X), Development Impact Fees, Enterprise Funds (Sewer, Water, Harbor), and the City's General Fund.

CAPITAL IMPROVEMENT PROJECT DEFINED

A Capital Improvement Project is a long-term investment of funds to improve, repair or replace an existing capital asset and/or construct or acquire a new capital asset. A Capital Asset is a city-owned resource or property having a monetary value of at least \$10,000 with an initial life span of at least five years. The City's capital assets include municipal facilities and an airport; municipal buildings; technology infrastructure; parks, recreational and cultural facilities; transportation infrastructure and systems, including streets, railroads, bike lanes, multi-use paths, sidewalks, and parking structures and parking lots; public utilities (water, sewer and recycled water treatment, distribution, and disposal); and storm drain facilities. Planning Documents include the City's General Plan, Urban Water Management Plan, Water and Sewer Master Plans, Master Plan of Drainage, Specific Plan and Bicycle Master Plan updates.



BENEFITS OF THE CAPITAL IMPROVEMENT PROGRAM

As stewards of the public trust and finances, staff has an obligation to be good custodians of the City's capital assets by keeping them in safe and operational condition. This is necessary to maximize the benefits to the citizens and the community at large.

CAPITAL IMPROVEMENT PROGRAM

The primary benefits provided by the CIP include:

- Enhanced safety and health of the City's residents by providing infrastructure for first responders and caregivers that bring aid and care where and when it is required most;
- Improved quality of life in the community by providing fair, transparent, and equitable access to services;
- Improved livability in neighborhoods by providing mobility to attend events and cultural affairs;
- Focus on resources through achieving city-wide priorities as well as meeting citizen expectations;
- Providing a transparent and predictable framework for implementation of the City of Oceanside's General Plan, Specific and Strategic Plans;
- Inter-departmental coordination of the City's infrastructure investments; and
- The promotion of accountability while providing for long-term planning and investment of public funds with respect to large-scale public works.

Capital improvements typically carry considerable future impacts because they have an expected life cycle of at least ten years. Due to the cost of some Capital Improvement Projects, they can be financed over a longer period of time thereby spreading the costs of these projects across several generations of end-users. Choices on how a project is prioritized, financed and constructed reflect the values of the City of Oceanside in how it practices fiduciary prudence.

ADOPTION OF THE CAPITAL IMPROVEMENT PROGRAM

The CIP includes a one-year budget with a four-year financial projection for projects intended to meet the City's current and future capital improvement needs. The CIP also provides funding sources and projected timeframes for completion.

City Staff enlists guidance and assistance from the City's various commissions, boards and oversight committees which make recommendations to City Council regarding adoption of proposed budget. The adoption of the CIP is a participatory and transparent process in which City Council is engaged with Staff through City Council Briefings, City Council Workshops and City Council Adoption.

CAPITAL PROJECTS – DEPARTMENT ROLES AND PRIORITIZATION CATEGORIES



The CIP program involves every department in the City. Each department works with Development Services Department – Engineering (DSD Engineering) to prepare a “wants and needs” list along with a point of departmental contact, as well as an idea of how much each want or need will cost. The department is tasked with identifying a fund balance, a funding source, and life-cycle costs as part of the inter-departmental coordination. This year, Engineering asked each department to reprioritize last year's CIP list and only add to the list if they could meet the cost and funding source criteria.

DEPARTMENTS AND ROLES

The City of Oceanside's CIP Program covers many departments and requires input throughout the year, but most importantly during budget forecasts and construction. The following departments help create the CIP Program Budget each year.

City Manager's Office – the City Manager's Office provides holistic oversight to the City's budgeting process. Their role is to provide guidance, to ensure the budget makes sense, and to provide direction from the City Council to staff regarding the spending plan.

Finance – the Finance Department coordinates and facilitates the CIP budget process from compiling financial data and project information, to preparing the budget document for City Council adoption.

General Services – this includes Public Works Building Maintenance and Traffic Engineering Divisions, and DSD Engineering, which plans, designs, maintains, repairs, and/or constructs Capital Improvement Projects for City.

Information and Technology – the IT Department plans, designs, repairs, and/or installs capital improvements for IT projects, network management, and technology implementation for City facilities.

Housing and Neighborhood Services – this Department works in conjunction with DSD Engineering to plan, design, maintain, repair, and/or construct Capital Improvement Projects for City park and recreation facilities, and its centers.

Public Works - this includes Public Works Maintenance Division, and DSD Engineering, which plans, designs, maintains, repairs, and/or constructs Capital Improvement Projects related to works in the public rights-of-way, transportation infrastructure, storm drainage, public parking infrastructure and railroad related infrastructure.

Water Utilities – this Department, in conjunction with DSD Engineering, is responsible to plan, design, maintain, repair, and/or construct Capital Improvement Projects for water, sewer, recycled water, and solid waste infrastructure projects and facilities throughout the City.

Public Safety – Oceanside's Police, Fire and Lifeguard staff, in conjunction with DSD Engineering, plan, design, maintain, repair, and/or construct Capital Improvement Projects for public safety facilities throughout the City.

PRIORITY CATEGORIES

In addition to Asset Condition, Annual Recurring Projects and Long-term Replacement Projects, Staff uses four Priority Categories to rank project requests. These categories include Current Projects, Public Safety/Legal or Regulatory, Economic Development and Quality of Life or Beautification.

Priority 1: Current Projects – the project requires funding to reach completion such as phased project development or phased planned funding. Projects requiring additional funds due to increased costs were evaluated to ensure all other cost cutting measures had been considered prior to requesting additional funds.

Priority 2: Public Safety/Legal or Regulatory – the project is necessary to maintain public safety or to comply with American with Disabilities Act (ADA) requirements.

Priority 3: Economic Development – the project will directly generate a return on investment once completed and operations are implemented.

Priority 4: Quality of Life or Beautification – the project will improve the quality of life for the City's residents.

CAPITAL IMPROVEMENT PROGRAM

The Prioritization Categories provide staff and the public with an objective process of how projects are chosen for funding and inclusion on the current Fiscal Year's budget list. Part of the selection criteria evaluates if the project is consistent with the City's General, Specific and Strategic Plans and Goals.

The City's Water Utilities Department prepares its Capital Improvement Program in a similar fashion. Utilities Staff prepares a wants and needs list based on current and upcoming legislation, age of water and sewer facilities, condition assessments and development needs (City growth).

During the budget process, DSD Engineering and Water Utilities Engineering meet to discuss the overall project theme and to provide a uniform Five-Year Capital Improvement Program Book for use in the coming Fiscal Year.

The City's Finance Department reviews the Five-Year Capital Improvement Program book for budgeted funds, budget requests, revenues and expenditures to help ensure the budget presented meets with the City's General Plan, its Fiduciary Policies, and general direction and guidance from the City Manager's Office.



AMENDING THE CAPITAL IMPROVEMENT PROGRAM BUDGET

At any City Council Meeting post-approval of the CIP Budget, the City Council may amend or supplement the budget by motion adopted by a simple majority vote. This vote would authorize the transfer of unused balances appropriated for one purpose to another purpose, or to appropriate available funds not included in the original budget.

Once approved, appropriated funds for a capital project are continued for the life of the project.

Organization of Included Documents

Oceanside's Capital Improvement Program is comprised of the following elements:

- **Introduction** – this element contains the City Manager's Transmittal Letter and the Guide to the CIP. The City Manager's Transmittal Letter provides an executive summary of the CIP and discusses policy, economic, and/or legislative issues facing the City and the impact on the budget. The Guide to the CIP defines a capital project, explains the benefits of the CIP, outlines the budgeting process, and provides an overview of the document's organization.
- **Financial Summary** – this element contains a five-year (5-year) overview of the CIP via the fourteen (14) major budget categories currently in use by the City for project tracking.
- **AB 1600 Report** – this element is the annual report required under California Government Code 66006. State law requires each local agency that imposes Development Impact Fees (DIFs) to prepare a report providing specific information regarding the collection and expenditure of DIFs.

CAPITAL IMPROVEMENT PROGRAM

- **TransNet (Fund 212)** – this element includes capital improvement projects outlined in the City’s Regional Transportation Improvement Program (RTIP). Revenue is provided through the San Diego Association of Governments’ (SANDAG) county-wide half-cent sales tax initiative for funding transportation related projects including transit, freeway improvements, new highways and road maintenance.
- **Thoroughfare (Fund 561)** – this element includes capital improvement projects funded with Development Impact Fees in response to SANDAG’s requirement the city collect a congestion fee outlined in the City’s Regional Transportation Congestion Improvement Plan (RTCIP). Fees collected under this program for new developments represents land development’s fair share of the associated costs of the transportation improvements identified in the City’s Circulation Element.
- **Signals (Fund 508)** – this element includes capital improvement projects outlined in the City’s CIP. Revenue is provided through Development Impact Fees to cover the costs of traffic signal installation to maintain traffic movement throughout the City.
- **Thoroughfare and Signals (Fund 562)** – this element includes capital improvement projects outlined in the City’s CIP. Revenue is provided through Development Impact Fees to cover the costs of bridge construction, roadway improvements, and traffic signal installation to maintain traffic movement throughout the City.
- **Drainage Districts (Funds 510, 514 & 520)** – this element includes capital improvement projects outlined in the City’s remaining drainage districts. No additional revenues are being set aside in these funds. On May 18, 2016, City Council Resolution No. 16-R0324-1 consolidated the fee structures for drainage improvements under the Citywide Drainage Program Fund. Once these funds have been expended on the listed projects, the accounts will be closed in accordance with City Policies and Generally Accepted Accounting Principles.
- **Citywide Drainage Program (Fund 516)** – this element includes capital improvement projects to construct storm drain and flood control improvements needed to adequately serve and protect the community citywide. Program funds are collected as part of the Development Impact Fees levied on new land development projects.
- **SB1 Gas Tax (Fund 265)** – this element includes capital improvement projects outlined in the City’s Regional Transportation Improvement Program (RTIP). Revenue is provided through the State gas tax initiative SB-1 for funding transportation related projects.
- **Parks (Fund 598)** – this element includes capital improvement projects outlined in the City’s CIP Program. Development Impact Fees collected provide the funding source to construct park improvements required by future development in accordance with the City’s Master Plan of Parks and Recreation.
- **Municipal Building Projects (Funds 503 & 581)** – this element includes capital improvement projects outlined in the City’s CIP Program. Revenue is provided through General Fund assignment.
- **Water (Funds 712 & 715)** – this element includes capital improvement projects outlined in the City’s Utilities Master Plan and Condition Assessments. Revenue is generated by commodity charges for water usage and DIFs; this is one of the City’s Enterprise Funds Accounts.
- **Sewer (Funds 722 & 726)** – this element includes capital improvement projects outlined in the City’s Utilities Master Plan and Condition Assessments. Revenue is generated by commodity charges associated with sewer usage and DIFs; this is one of the City’s Enterprise Funds Accounts.

CAPITAL IMPROVEMENT PROGRAM

- **Harbor (Fund 751)** – this element includes capital improvement projects outlined in the City’s Harbor Assessment Needs. Revenue is generated by harbor use fees, slip rental fees, etc.; this is one of the City’s Enterprise Funds Accounts.
- **Miscellaneous City Capital Projects (Funds 501 & 851)** – this element includes capital improvement projects outlined in the City’s CIP Program. Revenue is provided through General Fund assignment.
- **Grants (Funds 272 & 274)** – this element includes City-required matching funds for selected capital improvement projects outlined in the City’s CIP Program. Matching Funds are provided either through General Fund allocations or via the respective Enterprise Fund allocations.
- **Measure X (Fund 517)** – this element includes capital improvement projects outlined in the City’s Measure X account. The Measure X account is funded through a voter approved local transactions and use tax. Monies collected under this provision are to be used for public safety, roadway, transportation, and public facilities improvements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

Generally Accepted Accounting Principles are a group of accounting standards and common industry practices used for financial reporting. They provide a common basis of comparison between financial documents from multiple agencies. Oceanside’s CIP document was prepared in accordance with these generally accepted accounting principles and practices.



CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget of \$202 M for FY 2022-23. This amount is contained in the FY 2022-23 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. CIP projects are divided into programs. A list of these programs follows:

General 5-Year CIP Draft^A Spending Overview

| Fund | FY22-23 | FY23-24 | FY24-25 | FY25-26 | FY26-27 |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| TransNet (212) | \$6.168 M | \$4.348 M | \$2.135 M | \$2.128 M | \$3.370 M |
| SB-1 RMRA (265) | \$5.709 M | \$4.200 M | \$3.900 M | \$4.040 M | \$4.000 M |
| Misc. City Capital (501) | \$1.732 M | \$805,000 | \$805,000 | \$805,000 | \$805,000 |
| Muni. Facilities (503) | \$1.264 M | \$3.094 M | \$5.944 M | \$1.094 M | \$ 20,000 |
| Traffic Signals (508) ¹ | \$ 5,659 | - | - | - | - |
| Drainage SLRR (510) ¹ | \$138,497 | \$138,206 | - | - | - |
| Citywide Drainage (516) | \$2.936 M | \$176,433 | \$184,107 | \$192,406 | \$199,123 |
| Measure X (517) ² | \$28.37 M | \$11.60 M | \$9.700 M | \$5.250 M | - |
| Major Thoroughfare (561) ³ | \$7.283 M | \$6.320 M | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Thoroughfare/Signal (562) | \$3.648 M | \$2.019 M | \$615,000 | \$615,000 | \$515,000 |
| Community Facilities (581) | \$1.133 M | \$770,000 | \$1.000 M | \$400,000 | - |
| Parks (598) | \$7.818 M | \$2.733 M | \$2.226 M | \$1.530 M | \$1.034 M |
| Total by Fiscal Year | \$66.21 M | \$36.20 M | \$26.57 M | \$16.11 M | \$10.00 M |

^A = Numbers are subject to minor revision to align with the proposed Operating Budget

¹ = Traffic Signals Fund 508 and Drainage District Program Fund 510 will close after FY22-23

² = This program is scheduled to end April 2026 without voter approval of an extension

³ = Thoroughfare Fees (congestion management fees) from Developers is split into RTCIP fees, which are collected in this account and are dedicated to the College Blvd. widening project and is reported to SANDAG at audit time; the balance of the fee is collected in Thoroughfare and Signals Fund 562.

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. Project: Pure Water Oceanside

Impact: The Pure Water program will reduce the City's reliance on imported water and reduce the costs of purchased water and long-term fixed costs. The estimated annual operating impact of Pure Water Oceanside is \$3.8 million, primarily in energy and chemical costs (\$2.5M), as well as labor and maintenance costs (\$1.3M). The net impact is well over \$6 million in annual water purchase cost savings. Current programming shows a headcount of 14 positions to operate the Pure Water plant. Over a 5-year period which includes the decommissioning of the La Salina Wastewater Treatment Facility and reallocation of 11 positions from that plant, as well as efficiencies created through the deployment of Advanced Metering Infrastructure (AMI), the net reduction in staff positions will be 3.5 FTEs. The Utility has already reallocated 2 positions from Meter Services as the AMI project implementation has begun, and 12 additional personnel were requested and approved through the FY 2021-22 budget process. Finally, a new business unit for Pure Water Laboratory Operations was added in the middle of FY 2021-22 budget cycle. Annual Operating Costs are estimated at \$472,055.

2. Project: Advanced Meter Infrastructure

Impact: The Advanced Meter Infrastructure (AMI) project includes citywide upgrade of the existing manually-read water meters into automated meters with advanced metering capabilities, providing real-time water use data and improved leak detection and accuracy. The Utility will experience a reduction in water loss through enhanced early leak detection. Reduction in staffing and changing of roles within meter services will take place due to the automation of the new system. In preparation for the program, 1 permanent position was removed from the budget in FY2018-19, and 2 additional positions were reallocated in FY2020-21 to support the upcoming Pure Water Oceanside Facility. Personnel Costs for FY2022-23 increased slightly due to negotiated wage increases, and Internal Service Charges also increased, notably in Fleet Maintenance and Replacement Charges, as well as Utility Billing Chargebacks. Costs are expected to remain fairly steady until AMI is fully implemented, at which time additional revisions to budget will be evaluated.

3. Project: ADA Municipal Buildings Assessment

Impact: Following project completion, there will be a fiscal impact to the M&O budget which is undetermined at this point. Part of the Assessment is to determine the needed improvements along with the anticipated associated costs.

4. Project: Alex Road Skate Park

Impact: The addition of a new restroom facility to the skate park is anticipated to have an annual \$24,500 increase to Public Works Department expenses. Costs are being assessed for the annual cost to maintain the improvements which include water, maintenance and emptying the waste chamber.

5. Project: Street Overlay Projects

Impact: The 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.

6. Project: Storm Drain Improvements

Impact: Annual 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.

7. Project: RCS System Replacement

Impact: The RCS system replacement (known as "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% increase annually. Phase I of the Next-Gen RCS project has gone live in 2019. The second phase of the project will not be completed until approximately 2023. New equipment will continue to be purchased through 2023.

8. Project: Mainline R/R Crossing Safety (FRA Improvements)

Impact: The Mainline R/R Crossing Safety project 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 plus an additional \$10,000 for plant and foliage upkeep and maintenance.

9. Project: Fire Training Tower

Impact: The Fire Training Tower project 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 beginning in FY 2022-23 and increasing to potentially \$50,000-\$70,000 annually after seven years.

10. Project: Fire Station #1 Design

Impact: The design for a newly constructed Fire Station #1 at 602 Civic Center Drive does not have a direct impact on operations and maintenance. The awarded cost to construct the facility is approximately \$16,600,000. Ongoing operating and maintenance costs for the Fire Department moving locations will be \$100,000 annually above the current level of the existing Fire Station No. 1 and partial Fire Station No. 7 due to relocation of staff and apparatus from both sites once construction has been completed; the anticipated completion date is February 2024 with annual O&M to begin in FY 2024-25.

11. Project: Beachfront Improvements

Impact: The beachfront improvements project will increase the number of restroom facilities and include a Police locker room which will increase water use. The impacts are expected to start with the Fiscal Year 2023-24 budget with an initial first year cost of \$20,000.

12. Project: Buccaneer Beach Restroom and Park Study

Impact: The design and study for these facilities does not have a direct impact on operations and maintenance. Once constructed, the facilities will have a minor increase in required budget which are expected to start with the Fiscal Year 2025-26 budget.

This page intentionally blank

APPENDIX

This page intentionally blank

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|---|------------|------------|---------|------------|
| GENERAL GOVERNMENT | | | | |
| City Council | | | | |
| Council Aide | 5.00 | 5.00 | - | 5.00 |
| Council Member | 4.00 | 4.00 | - | 4.00 |
| Mayor | 1.00 | 1.00 | - | 1.00 |
| Subtotal | 10.00 | 10.00 | - | 10.00 |
| City Clerk | | | | |
| Administrative Secretary | 2.00 | 2.00 | - | 2.00 |
| Assistant City Clerk | 1.00 | 1.00 | - | 1.00 |
| City Clerk | 1.00 | 1.00 | - | 1.00 PT |
| Document Technician | 2.00 | 2.00 | - | 2.00 |
| Program Specialist | 1.00 | 1.00 | - | 1.00 |
| Records Center Technician | 1.00 | 1.00 | - | 1.00 |
| Records Manager | 1.00 | 1.00 | - | 1.00 |
| Subtotal | 9.00 | 9.00 | - | 9.00 |
| City Treasurer | | | | |
| Administrative Analyst I | - | - | 1.00 | 1.00 |
| City Treasurer | 1.00 | 1.00 | - | 1.00 PT |
| Treasury Manager | 1.00 | 1.00 | - | 1.00 |
| Treasury Technician | 1.00 | 1.00 | (1.00) | - |
| Subtotal | 3.00 | 3.00 | - | 3.00 |
| City Manager | | | | |
| <i>City Manager</i> | | | | |
| Administrative Secretary Unfunded | 2.00 | 2.00 | - | 2.00 |
| Assistant City Manager | 0.60 | 0.60 | 0.20 | 0.80 |
| City Manager | 0.46 | 0.46 | 0.30 | 0.76 |
| Coastal Zone Administrator | - | - | 1.00 | 1.00 |
| Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Program Specialist | 1.00 | 1.00 | - | 1.00 |
| | 5.06 | 5.06 | 1.50 | 6.56 |
| <i>Economic and Community Development</i> | | | | |
| Deputy City Manager/Development Services Director | 0.55 | 0.45 | - | 0.45 |
| Economic Development Director (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Economic Development Manager | 1.00 | 1.00 | - | 1.00 |
| Economic Development Specialist | 1.00 | 1.00 | - | 1.00 |
| | 3.55 | 3.45 | - | 3.45 |
| Subtotal | 8.61 | 8.51 | 1.50 | 10.01 |
| City Attorney | | | | |
| Assistant City Attorney | 2.88 | 2.45 | 0.50 | 2.95 |
| City Attorney | 1.00 | 0.93 | 0.07 | 1.00 |
| Deputy City Attorney I | 1.00 | - | - | - |
| Legal Secretary | 1.00 | 1.00 | - | 1.00 |
| Senior Deputy City Attorney | 1.00 | 2.00 | - | 2.00 |
| Senior Legal Secretary | 1.00 | 1.00 | - | 1.00 |
| Senior Paralegal | 1.00 | 1.00 | - | 1.00 |
| Subtotal | 8.88 | 8.38 | 0.57 | 8.95 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|---|--------------|--------------|----------|--------------|
| Financial Services | | | | |
| Accounting Clerk | 1.00 | 1.00 | - | 1.00 |
| Accounting Manager | 1.00 | 1.00 | - | 1.00 |
| Accounting Specialist II | 1.00 | 1.00 | - | 1.00 |
| Accounting Technician | 1.00 | 1.00 | - | 1.00 |
| Assistant City Manager | 0.20 | 0.20 | - | 0.20 |
| Budget Manager | 1.00 | 1.00 | - | 1.00 |
| Business License Inspector | 1.00 | 1.00 | - | 1.00 |
| Customer Account Representative I | 2.00 | 4.00 | (2.00) | 2.00 |
| Customer Account Representative II | 12.00 | 10.00 | 2.00 | 12.00 |
| Customer Service Supervisor | 2.00 | 2.00 | - | 2.00 |
| Financial Services Director | 1.00 | 1.00 | - | 1.00 |
| Financial Services Division Manager | 1.00 | 1.00 | - | 1.00 |
| Management Analyst | 2.00 | 2.00 | - | 2.00 |
| Payroll Technician II | 2.00 | 2.00 | (1.00) | 1.00 |
| Senior Customer Account Representative | 4.00 | 4.00 | - | 4.00 |
| Senior Payroll Technician | - | - | 1.00 | 1.00 |
| Supervising Accountant | 1.00 | 1.00 | - | 1.00 |
| Subtotal | 33.20 | 33.20 | - | 33.20 |
| Human Resources | | | | |
| Human Resources Analyst II | 2.00 | 2.00 | - | 2.00 |
| Human Resources Assistant - HR Admin | 0.60 | 0.60 | - | 0.60 |
| Human Resources Director | 0.60 | 0.60 | - | 0.60 |
| Human Resources Division Manager | 1.00 | 1.00 | - | 1.00 |
| Human Resources Technician - HR Admin | 3.00 | 3.00 | - | 3.00 |
| LOA (unfunded) | 2.00 | 2.00 | - | 2.00 |
| Management Analyst | 0.60 | 0.60 | - | 0.60 |
| Senior Human Resources Analyst | 1.00 | 1.00 | - | 1.00 |
| | 10.80 | 10.80 | - | 10.80 |
| <i>Risk Management/Workers Comp</i> | | | | |
| Assistant City Attorney | 0.05 | 0.05 | - | 0.05 |
| Human Resources Analyst I | - | - | 1.00 | 1.00 |
| Human Resources Assistant - HRAdmin | 0.40 | 0.40 | - | 0.40 |
| Human Resources Director | 0.40 | 0.40 | - | 0.40 |
| Human Resources Technician -Work Comp | 2.00 | 2.00 | (1.00) | 1.00 |
| Management Analyst | 0.40 | 0.40 | - | 0.40 |
| Risk Manager | 1.00 | 1.00 | - | 1.00 |
| | 4.25 | 4.25 | - | 4.25 |
| <i>General Services</i> | | | | |
| Applications Analyst IV | 0.15 | 0.15 | - | 0.15 |
| Call Center Coordinator | 4.00 | 4.00 | - | 4.00 |
| Information Technologies Division Manager | 0.15 | 0.15 | - | 0.15 |
| | 4.30 | 4.30 | - | 4.30 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|---|------------|------------|---------|------------|
| <i>Human Resources (continued)</i> | | | | |
| <i>Information Technologies</i> | | | | |
| Applications Analyst II | 2.00 | 2.00 | (1.00) | 1.00 |
| Applications Analyst III | - | - | 1.00 | 1.00 |
| Applications Analyst IV | 2.85 | 2.85 | - | 2.85 |
| City Manager | 0.04 | 0.04 | - | 0.04 |
| Information Systems Analyst I | 1.00 | 1.00 | - | 1.00 |
| Information Systems Analyst II | 2.00 | 1.00 | - | 1.00 |
| Information Systems Analyst II (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Information Systems Analyst III | - | 1.00 | - | 1.00 |
| Information Systems Analyst IV | 3.00 | 3.00 | - | 3.00 |
| Information Technologies Division Manager | 0.85 | 0.85 | - | 0.85 |
| IT Procurement Analyst | 1.00 | 1.00 | - | 1.00 |
| IT Security Officer | 1.00 | 1.00 | - | 1.00 |
| Senior Information Technologies Analyst | 1.00 | 1.00 | - | 1.00 |
| | 15.74 | 15.74 | - | 15.74 |
| Subtotal | 35.09 | 35.09 | - | 35.09 |

MEASURE X

| | | | | |
|---------------------------------|-------|-------|---------|-------|
| Community Services Officer | - | - | 28.00 | 28.00 |
| Emergency Medical Technician | 15.00 | 15.00 | (15.00) | - |
| Emergency Medical Technician I | - | - | 9.00 | 9.00 |
| Emergency Medical Technician II | - | - | 6.00 | 6.00 |
| Fire Captain (40-hr) | 0.25 | 0.25 | - | 0.25 |
| Fire Captain (56-hr) | 0.30 | 0.30 | - | 0.30 |
| Fire Engineer (56-hr) | 0.30 | 0.30 | - | 0.30 |
| Firefighter Paramedic (40-hr) | 0.43 | 0.43 | (0.10) | 0.33 |
| Firefighter Paramedic (56-hr) | 0.30 | 0.30 | 0.10 | 0.40 |
| Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Police Officer | 2.00 | 2.00 | - | 2.00 |
| | 19.58 | 19.58 | 28.00 | 47.58 |
| Subtotal | 19.58 | 19.58 | 28.00 | 47.58 |

PUBLIC SAFETY

Police

| | | | | |
|--|------|------|---|------|
| Administrative Secretary | 1.00 | 1.00 | - | 1.00 |
| Communications Supervisor | 4.00 | 4.00 | - | 4.00 |
| Community Services Officer | 4.00 | 4.00 | - | 4.00 |
| Community Services Officer (unfunded) | 3.00 | 3.00 | - | 3.00 |
| Community Services Supervisor | 1.00 | 1.00 | - | 1.00 |
| Crime and Intelligence Analysis Supervisor | 1.00 | 1.00 | - | 1.00 |
| Crime Prevention Specialist | 1.00 | 1.00 | - | 1.00 |
| Crime Prevention Specialist (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Digital Forensics Analyst | 1.00 | 1.00 | - | 1.00 |
| Evidence & Property Supervisor | 1.00 | 1.00 | - | 1.00 |
| Field Evidence Technician | 3.00 | 5.00 | - | 5.00 |
| Field Evidence Technician (unfunded) | 3.00 | 3.00 | - | 3.00 |
| Latent Print Examiner | 1.00 | 1.00 | - | 1.00 |
| Office Specialist II (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Police Captain | 3.00 | 3.00 | - | 3.00 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|---------------------------------------|------------|------------|---------|------------|
| <i>Police (continued)</i> | | | | |
| Police Chief | 1.00 | 1.00 | - | 1.00 |
| Police Lieutenant | 9.00 | 9.00 | - | 9.00 |
| Police Officer | 184.00 | 184.00 | - | 184.00 |
| Police Officer (unfunded) | 2.00 | 2.00 | - | 2.00 |
| Police Officer Recruit | 3.00 | 1.00 | - | 1.00 |
| Police Public Information Officer | - | 1.00 | - | 1.00 |
| Police Records Manager | 1.00 | 1.00 | - | 1.00 |
| Police Records Supervisor | 2.00 | 2.00 | - | 2.00 |
| Police Records Supervisor (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Police Records Technician | 14.00 | 14.00 | (1.00) | 13.00 |
| Police Records Technician (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Police Sergeant | 27.00 | 27.00 | - | 27.00 |
| Principal Management Analyst | - | 1.00 | - | 1.00 |
| Program Specialist | 2.00 | 2.00 | 1.00 | 3.00 |
| Public Safety Call Taker | 4.00 | 2.00 | - | 2.00 |
| Public Safety Call Taker (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Public Safety Communications Manager | 1.00 | 1.00 | - | 1.00 |
| Public Safety Dispatcher | 21.00 | 23.00 | - | 23.00 |
| Senior Crime & Intelligence Analyst | 2.00 | 2.00 | - | 2.00 |
| Senior Evidence & Property Technician | 3.00 | 3.00 | - | 3.00 |
| Senior Field Evidence Technician | 8.00 | 6.00 | - | 6.00 |
| Senior Management Analyst | 1.00 | - | - | - |
| Senior Office Specialist | 6.00 | 5.00 | (1.00) | 4.00 |
| Senior Office Specialist (unfunded) | 1.00 | 1.00 | - | 1.00 |
| Senior Police Records Technician | 2.00 | 2.00 | 1.00 | 3.00 |
| Subtotal | 326.00 | 324.00 | - | 324.00 |
| <i>Fire</i> | | | | |
| Accounting Specialist II | 1.00 | 1.00 | - | 1.00 |
| Administrative Analyst I | 1.00 | 1.00 | (1.00) | - |
| Administrative Analyst II | - | - | 1.00 | 1.00 |
| Administrative Secretary | 1.00 | 1.00 | - | 1.00 |
| Assistant Fire Marshal | - | - | 1.00 | 1.00 |
| Assistant Training Officer | 1.00 | - | - | - |
| Beach Lifeguard - Captain | 1.00 | 1.00 | - | 1.00 |
| Beach Lifeguard - Lieutenant | 2.00 | 2.00 | - | 2.00 |
| Beach Lifeguard - Sergeant | 4.00 | 4.00 | - | 4.00 |
| Deputy Fire Chief | 2.00 | 1.00 | - | 1.00 |
| Emergency Medical Technician I | - | - | 3.00 | 3.00 |
| Fire Battalion Chief (40 Hour) | 2.00 | 3.00 | - | 3.00 |
| Fire Battalion Chief (56 Hour) | 3.00 | 3.00 | - | 3.00 |
| Fire Captain (40 Hour) | 3.75 | 2.75 | (1.00) | 1.75 |
| Fire Captain (56 Hour) | 25.70 | 26.70 | 1.00 | 27.70 |
| Fire Chief | 1.00 | 1.00 | - | 1.00 |
| Fire Engineer (56 Hour) | 26.70 | 26.70 | - | 26.70 |
| Fire Plans Examiner | - | - | 2.00 | 2.00 |
| Fire Safety Specialist | 1.00 | 1.00 | 1.00 | 2.00 |
| Firefighter Paramedic (40 Hour) | 7.57 | 4.57 | (2.90) | 1.67 |
| Firefighter Paramedic (56 Hour) | 38.70 | 41.70 | 4.90 | 46.60 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|--------------------------|------------|------------|---------|------------|
| <i>Fire (continued)</i> | | | | |
| Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Medical Services Officer | - | 1.00 | - | 1.00 |
| Office Specialist I | - | - | 1.00 | 1.00 |
| Office Specialist II | 1.00 | 1.00 | - | 1.00 |
| Program Specialist | - | - | 1.00 | 1.00 |
| Senior Beach Lifeguard | - | 4.00 | - | 4.00 |
| Senior Office Specialist | 1.00 | 1.00 | (1.00) | - |
| Subtotal | 125.42 | 129.42 | 10.00 | 139.42 |

PUBLIC WORKS

| | | | | |
|---|-------|-------|--------|-------|
| <i>Public Works</i> | | | | |
| Administrative Analyst I | 1.00 | 1.00 | (1.00) | - |
| Administrative Analyst II | - | - | 1.00 | 1.00 |
| Associate Engineer | 0.50 | 0.50 | - | 0.50 |
| Associate Traffic Engineer | 0.86 | 0.86 | - | 0.86 |
| Automotive Technician I | - | - | 1.00 | 1.00 |
| Automotive Technician III | 6.00 | 6.00 | - | 6.00 |
| City Manager | 0.10 | 0.10 | (0.10) | - |
| City Traffic Engineer | 0.10 | 0.10 | - | 0.10 |
| Deputy City Manager/Development Services Director | 0.10 | 0.10 | - | 0.10 |
| Electrician | 2.83 | 2.83 | 1.00 | 3.83 |
| Electrician/Traffic Maint Supv | 1.00 | 1.00 | - | 1.00 |
| Fleet Supervisor | 1.00 | 1.00 | - | 1.00 |
| Garage Service Worker | 2.00 | 2.00 | 1.00 | 3.00 |
| Lead Automotive Technician | 1.00 | 1.00 | - | 1.00 |
| Maintenance Specialist | 8.00 | 8.00 | 1.00 | 9.00 |
| Maintenance Supervisor | 2.00 | 1.00 | - | 1.00 |
| Maintenance Worker I | 1.00 | - | - | - |
| Maintenance Worker II | 18.00 | 19.00 | 1.00 | 20.00 |
| Maintenance Worker III | 11.00 | 11.00 | - | 11.00 |
| Mechanic II | 1.00 | 1.00 | - | 1.00 |
| Ordinance Enforcement Supervisor | 1.00 | 1.00 | - | 1.00 |
| Parking Enforcement Officer I | 5.00 | 3.00 | - | 3.00 |
| Parking Enforcement Officer II | 2.00 | 4.00 | 1.00 | 5.00 |
| Parking Meter Technician | 1.00 | 1.00 | - | 1.00 |
| Parks & Beaches Maintenance Supervisor | - | 1.00 | - | 1.00 |
| Public Works Director | 0.80 | 0.80 | - | 0.80 |
| Public Works Division Manager | 1.00 | 1.00 | - | 1.00 |
| Purchasing Technician | 1.00 | 1.00 | - | 1.00 |
| Senior Engineering Assistant | 1.00 | 1.00 | - | 1.00 |
| Senior Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Senior Parking Enforcement Officer | 2.00 | 2.00 | - | 2.00 |
| Subtotal | 73.29 | 73.29 | 5.90 | 79.19 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|--|------------|------------|---------|------------|
| <i>Public Works (continued)</i> | | | | |
| <i>Property Management</i> | | | | |
| Administrative Analyst II | 1.00 | 1.00 | - | 1.00 |
| Contract Coordinator | 2.00 | 2.00 | (1.00) | 1.00 |
| Custodian | 4.00 | 4.00 | - | 4.00 |
| Electrician | 1.00 | 1.00 | - | 1.00 |
| Lead Custodian | 1.00 | 1.00 | - | 1.00 |
| Maintenance Specialist | 2.00 | 2.00 | - | 2.00 |
| Maintenance Supervisor | 1.00 | 1.00 | (1.00) | - |
| Maintenance Worker II | 4.00 | 5.00 | - | 5.00 |
| Maintenance Worker III | 2.00 | 1.00 | - | 1.00 |
| Program Specialist | 1.00 | - | - | - |
| Property Agent I | 1.00 | 2.00 | 1.00 | 3.00 |
| Public Works Director | 0.10 | 0.10 | - | 0.10 |
| Real Estate Manager | 1.00 | 1.00 | - | 1.00 |
| Senior Maintenance Supervisor | - | - | 1.00 | 1.00 |
| Senior Property Agent | 1.00 | 1.00 | - | 1.00 |
| | 22.10 | 22.10 | - | 22.10 |
| <i>Harbor</i> | | | | |
| Administrative Analyst I | 1.00 | 1.00 | (1.00) | - |
| Administrative Analyst II | - | - | 1.00 | 1.00 |
| City Manager | 0.10 | 0.10 | - | 0.10 |
| Customer Account Representative I | 2.00 | 2.00 | (1.00) | 1.00 |
| Customer Account Representative II | 1.00 | 1.00 | 1.00 | 2.00 |
| Electrician | 1.17 | 1.17 | - | 1.17 |
| Harbor Division Manager | 1.00 | 1.00 | - | 1.00 |
| Maintenance Specialist | 1.00 | 1.00 | - | 1.00 |
| Maintenance Supervisor | 1.00 | 1.00 | - | 1.00 |
| Maintenance Worker II | 6.00 | 6.00 | - | 6.00 |
| Maintenance Worker III | 2.00 | 2.00 | - | 2.00 |
| Public Works Director | 0.10 | 0.10 | - | 0.10 |
| Senior Customer Account Representative | 1.00 | 1.00 | - | 1.00 |
| | 17.37 | 17.37 | - | 17.37 |
| Subtotal | 112.76 | 112.76 | 5.90 | 118.66 |

COMMUNITY DEVELOPMENT

| | | | | |
|-----------------------------|------|------|--------|------|
| <i>Development Services</i> | | | | |
| Administrative Analyst II | - | 1.00 | - | 1.00 |
| Administrative Secretary | 1.00 | 1.00 | (0.20) | 0.80 |
| Assistant Building Official | 1.00 | 1.00 | - | 1.00 |
| Assistant Engineer | 1.00 | 1.00 | - | 1.00 |
| Associate Engineer | 5.25 | 5.25 | 1.00 | 6.25 |
| Associate Planner | 1.00 | 3.00 | - | 3.00 |
| Associate Planner Unfunded | 1.00 | 1.00 | - | 1.00 |
| Associate Traffic Engineer | 1.14 | 2.14 | - | 2.14 |
| Building Inspector II | 5.00 | 3.00 | - | 3.00 |
| Building Inspector III | 1.00 | 3.00 | - | 3.00 |
| Building Plans Examiner | 3.00 | - | - | - |
| Chief Building Official | 1.00 | 1.00 | - | 1.00 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|---|------------|------------|---------|--------------------|
| <i>Development Services (continued)</i> | | | | |
| CIP Manager II | 1.00 | 1.00 | - | 1.00 |
| City Development Engineer | 1.00 | 1.00 | - | 1.00 |
| City Engineer | 0.95 | 0.95 | 0.05 | 1.00 |
| City Manager | 0.10 | 0.10 | - | 0.10 |
| City Planner | 0.90 | 0.90 | 0.10 | 1.00 |
| City Traffic Engineer | 0.90 | 0.90 | - | 0.90 |
| Deputy City Manager/Devt Services Director | 0.35 | 0.35 | - | 0.35 |
| Development Services Deputy Director | 1.00 | 1.00 | - | 1.00 |
| Engineering Assistant II | 1.00 | - | - | - |
| Landscape Architect | 1.00 | 1.00 | - | 1.00 |
| Lead Public Works Inspector | 1.00 | 1.00 | 1.00 | 2.00 |
| Licensed Land Surveyor | - | 1.00 | - | 1.00 |
| Management Analyst | 1.00 | - | - | - |
| Permit Technician II | 4.00 | 4.00 | (1.00) | 3.00 |
| Permit Technician III | 1.00 | 1.00 | 1.00 | 2.00 |
| Planner II | 3.00 | 1.00 | - | 1.00 |
| Plans Examiner III | - | 3.00 | 1.00 | 4.00 |
| Principal Civil Engineer | 1.00 | 1.00 | - | 1.00 |
| Principal Planner | 3.00 | 3.00 | - | 3.00 |
| Program Specialist | 1.00 | 1.00 | 1.00 | 2.00 |
| Public Works Inspector | 4.00 | 4.00 | - | 4.00 |
| Senior Building Inspector | 1.00 | 1.00 | - | 1.00 |
| Senior Civil Engineer | 1.00 | 1.00 | - | 1.00 |
| Senior Engineering Asst | 1.00 | 1.00 | - | 1.00 |
| Senior Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Senior Office Specialist | 3.00 | 3.00 | (1.00) | 2.00 |
| Senior Planner | 2.00 | 2.00 | - | 2.00 |
| Transportation Planner | 1.00 | - | - | - |
| | 58.59 | 58.59 | 2.95 | 61.54 |
| <i>Code Enforcement</i> | | | | |
| Administrative Secretary | - | - | 0.20 | 0.20 |
| Code Enforcement Division Manager | 1.00 | 1.00 | - | 1.00 |
| Code Enforcement Officer II | 8.00 | 8.00 | 1.00 | 9.00 |
| Code Enforcement Officer III | 1.00 | 1.00 | 1.00 | 2.00 |
| Deputy City Manager/Development Services Director | - | 0.10 | - | 0.10 |
| Housing and Neighborhood Services Director | 0.10 | 0.10 | (0.10) | - |
| Office Specialist II | 1.00 | 1.00 | - | 1.00 |
| Senior Code Enforcement Officer | 2.97 | 2.97 | (1.00) | 1.97 |
| Senior Office Specialist | 1.00 | 1.00 | - | 1.00 |
| | 15.07 | 15.17 | 1.10 | 16.27 ¹ |
| Subtotal | 73.66 | 73.76 | 4.05 | 77.81 |

¹ Code Enforcement division moved from Neighborhood Services to Development Services FY 2021-22

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|--|------------|------------|---------|----------------------|
| COMMUNITY/CULTURAL SERVICES | | | | |
| Neighborhood Services | | | | |
| Accounting Technician | 1.00 | 1.00 | - | 1.00 |
| Administrative Secretary | 0.90 | 0.90 | 0.10 | 1.00 |
| Community Resource Center Asst | 4.00 | 4.00 | - | 4.00 |
| Housing and Neighborhood Services Director | 0.60 | 0.60 | 0.40 | 1.00 |
| Housing Administrator | 1.00 | 1.00 | - | 1.00 |
| Housing Program Manager | 1.00 | 1.00 | - | 1.00 |
| Housing Specialist I | 8.00 | 7.00 | - | 7.00 |
| Housing Specialist II | - | 1.00 | - | 1.00 |
| Housing Technician | 2.00 | 2.00 | - | 2.00 |
| Management Analyst | 1.00 | 1.00 | - | 1.00 |
| Office Specialist II | 2.00 | 2.00 | - | 2.00 |
| Program Specialist | 1.50 | 1.50 | (0.50) | 1.00 |
| Senior Code Enforcement Officer | 0.03 | 0.03 | - | 0.03 |
| Supervising Accountant | 0.73 | 0.73 | 0.27 | 1.00 |
| Supervising Housing Specialist | 1.00 | 1.00 | - | 1.00 |
| Subtotal | 24.76 | 24.76 | 0.27 | 25.03 ^{1,2} |
| Parks and Recreation | | | | |
| Administrative Secretary | 0.10 | 0.10 | (0.10) | - |
| Aquatics Program Administrator | - | - | 1.00 | 1.00 |
| Aquatics Technician | 3.00 | 4.00 | - | 4.00 |
| Custodian | 2.00 | 2.00 | - | 2.00 |
| Housing and Neighborhood Services Director | 0.30 | 0.30 | (0.30) | - |
| Management Analyst | 2.00 | 2.00 | - | 2.00 |
| Office Specialist II | 1.00 | 1.00 | - | 1.00 |
| Parks and Recreation Director | - | - | 1.00 | 1.00 |
| Parks and Recreation Division Manager | 1.00 | 1.00 | - | 1.00 |
| Program Specialist | 0.50 | 0.50 | 0.50 | 1.00 |
| Recreation Specialist I | 1.00 | - | - | - |
| Recreation Specialist II | 4.00 | 5.00 | - | 5.00 |
| Recreation Supervisor | 3.00 | 4.00 | - | 4.00 |
| Special Events Coordinator | 1.00 | 1.00 | - | 1.00 |
| Supervising Accountant | 0.27 | 0.27 | (0.27) | - |
| Subtotal | 19.17 | 21.17 | 1.83 | 23.00 ² |
| Library | | | | |
| Accounting Specialist II | 1.00 | 1.00 | - | 1.00 |
| Administrative Secretary | 1.00 | 1.00 | - | 1.00 |
| Community Outreach Coordinator | 1.00 | 1.00 | - | 1.00 |
| Librarian I | - | 2.00 | - | 2.00 |
| Librarian II | 2.00 | 2.00 | - | 2.00 |
| Librarian II - 25 hr | 1.00 | - | - | - PT |
| Library Assistant | 1.00 | 1.00 | - | 1.00 |
| Library Assistant - 25 hr | 1.00 | 1.00 | 1.00 | 2.00 PT |

¹ Code Enforcement division moved from Neighborhood Services to Development Services FY 2021-22

² Parks and Recreation moved from Neighborhood Services to its own department FY 2022-23

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|----------------------------|------------|------------|---------|------------|
| <i>Library (continued)</i> | | | | |
| Library Director | 1.00 | 1.00 | - | 1.00 |
| Library Division Manager | 2.00 | 2.00 | - | 2.00 |
| Library Technician | 4.00 | 4.00 | - | 4.00 |
| Library Technician - 25 hr | 2.00 | 2.00 | - | 2.00 PT |
| Library Technology Analyst | 1.00 | 1.00 | (1.00) | - |
| Literacy Coordinator | 1.00 | 1.00 | - | 1.00 |
| Principal Librarian | 2.00 | 2.00 | 1.00 | 3.00 |
| Senior Librarian | 3.00 | 3.00 | 1.00 | 4.00 |
| Senior Library Assistant | 2.00 | 2.00 | (1.00) | 1.00 |
| Subtotal | 26.00 | 27.00 | 1.00 | 28.00 |

ENTERPRISE FUNDS

| | | | | |
|---|------|------|--------|------|
| <i>Water Utilities</i> | | | | |
| Administrative Analyst II | 2.00 | 2.00 | (1.00) | 1.00 |
| Assistant City Attorney | 0.07 | 0.50 | (0.50) | - |
| Assistant City Manager | 0.20 | 0.20 | (0.20) | - |
| Assistant Engineer | 1.00 | 1.00 | - | 1.00 |
| Associate Chemist | 1.00 | 1.00 | - | 1.00 |
| Associate Engineer | 1.25 | 1.25 | - | 1.25 |
| Chief Plant Operator | 3.00 | 4.00 | - | 4.00 |
| CIP Manager III | 1.00 | 1.00 | - | 1.00 |
| City Attorney | - | 0.07 | (0.07) | - |
| City Engineer | 0.05 | 0.05 | (0.05) | - |
| City Manager | 0.20 | 0.20 | (0.20) | - |
| City Planner | 0.10 | 0.10 | (0.10) | - |
| Code Enforcement Officer I | - | 1.00 | - | 1.00 |
| Code Enforcement Officer II | 1.00 | - | - | - |
| Compliance Officer | 1.00 | 1.00 | - | 1.00 |
| Cross Connection Control Tech | 1.00 | 1.00 | - | 1.00 |
| Distribution Operator II | 1.00 | 1.00 | - | 1.00 |
| Distribution Operator III | 4.00 | 4.00 | - | 4.00 |
| Environmental Compliance Inspector | 1.00 | 1.00 | - | 1.00 |
| Environmental Officer | 2.00 | 2.00 | - | 2.00 |
| Environmental Specialist I | 4.00 | - | - | - |
| Environmental Specialist II | 1.00 | 5.00 | - | 5.00 |
| Facilities Maintenance Scheduler | - | 1.00 | - | 1.00 |
| Geographic Information Systems Specialist | 2.00 | 2.00 | - | 2.00 |
| Geographic Information Systems Supervisor | 1.00 | 1.00 | - | 1.00 |
| Instrumentation Supervisor | 1.00 | 1.00 | - | 1.00 |
| Instrumentation Technician I | 2.00 | 3.00 | - | 3.00 |
| Instrumentation Technician II | 1.00 | 2.00 | - | 2.00 |
| Laboratory Assistant | 1.00 | 1.00 | - | 1.00 |
| Laboratory Supervisor | 1.00 | 1.00 | - | 1.00 |
| Laboratory Technician | 2.00 | 2.00 | - | 2.00 |
| Lead Public Works Inspector | 1.00 | 1.00 | (1.00) | - |
| Lead Water Utilities Inspector | - | - | 1.00 | 1.00 |
| Maintenance Worker I | 2.00 | 3.00 | - | 3.00 |
| Maintenance Worker II | 2.00 | 2.00 | - | 2.00 |

AUTHORIZED POSITIONS

| Position Title | FY 2020-21 | FY 2021-22 | changes | FY 2022-23 |
|--|---------------|-----------------|--------------|-----------------|
| <i>Water Utilities (continued)</i> | | | | |
| Management Analyst | 1.00 | 2.00 | 2.00 | 4.00 |
| Mechanical Technologist I | 2.00 | - | - | - |
| Mechanical Technologist II | 4.00 | 8.00 | - | 8.00 |
| Mechanical Technologist III | 1.00 | - | - | - |
| Meter Service Worker I | 1.00 | - | - | - |
| Meter Service Worker II | 5.00 | 4.00 | - | 4.00 |
| Meter Service Worker III | 4.00 | 4.00 | - | 4.00 |
| Meter Services Supervisor | 1.00 | 1.00 | - | 1.00 |
| Microbiologist | 1.00 | 1.00 | - | 1.00 |
| Office Specialist II | - | 1.00 | - | 1.00 |
| Plant Maintenance Supervisor | 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 | 2.00 |
| Senior Civil Engineer | 2.00 | 2.00 | - | 2.00 |
| Senior Distribution Operator | 1.00 | 1.00 | - | 1.00 |
| Senior Environmental Specialist | 2.00 | 2.00 | - | 2.00 |
| Senior GIS Specialist | 1.00 | 1.00 | - | 1.00 |
| Senior Management Analyst | 2.00 | 1.00 | - | 1.00 |
| Senior Mechanical Technologist | - | 1.00 | - | 1.00 |
| Senior Meter Service Worker | 1.00 | 1.00 | - | 1.00 |
| Senior Office Specialist | 1.00 | - | - | - |
| Senior Utility Worker | 2.00 | 2.00 | - | 2.00 |
| Utility Supervisor | 2.00 | 2.00 | - | 2.00 |
| Utility Worker I | 2.00 | 3.00 | - | 3.00 |
| Utility Worker II | 11.00 | 9.00 | - | 9.00 |
| Utility Worker III | 13.00 | 14.00 | - | 14.00 |
| Wastewater Plant Operator II | 4.00 | 6.00 | (5.00) | 1.00 |
| Wastewater Plant Operator III | 18.00 | 20.00 | 5.00 | 25.00 |
| Wastewater Plant Supervisor | 2.00 | 3.00 | - | 3.00 |
| Water Distribution Supervisor | 1.00 | 1.00 | - | 1.00 |
| Water Plant Operator I | 1.00 | - | - | - |
| Water Plant Operator II | 1.00 | - | - | - |
| Water Plant Operator III | 9.00 | 11.00 | - | 11.00 |
| Water Treatment Supervisor | 1.00 | 1.00 | - | 1.00 |
| Water Utilities Director | 1.00 | 1.00 | - | 1.00 |
| Water Utilities Division Manager | 3.00 | 3.00 | - | 3.00 |
| Water Utilities Inspector | - | - | 1.00 | 1.00 |
| Water Utilities Plant Electrician I | 2.00 | 4.00 | (1.00) | 3.00 |
| Water Utilities Plant Electrician II | 1.00 | 1.00 | 1.00 | 2.00 |
| Subtotal | 149.87 | 162.37 | 0.88 | 163.25 |
| Total City Authorized³ | 985.00 | 1,002.00 | 54.00 | 1,056.00 |

³ 1,049 Full time positions and 7 part time positions

The total authorized positions are 1,463 consisting of full time and part time positions of which 407 are hourly extra help, 37.20 are ARPA and grant-funded, and 21 are unfunded.

HOURLY EXTRA HELP POSITIONS

| Department | Authorized Position | Total |
|-----------------------------|-------------------------------|-------|
| City Clerk | Professional Assistant | 1.00 |
| City Clerk Total | | 1.00 |
| City Manager | Consulting Assistant | 1.00 |
| City Manager Total | | 1.00 |
| Development Services | Consulting Assistant | 3.00 |
| | Intern | 1.00 |
| | Professional Assistant | 2.00 |
| | Technical Assistant | 1.00 |
| Development Services Total | | 7.00 |
| Fire Department | Beach Lifeguard I | 68.00 |
| | Beach Lifeguard II | 19.00 |
| | Consulting Assistant | 2.00 |
| | Office Assistant | 1.00 |
| | Professional Assistant | 3.00 |
| | Technical Assistant | 6.00 |
| Fire Department Total | | 99.00 |
| Harbor | Maintenance Assistant | 1.00 |
| | Office Assistant | 2.00 |
| Harbor Total | | 3.00 |
| Human Resources | Professional Assistant | 1.00 |
| | Technical Assistant | 1.00 |
| Human Resources Total | | 2.00 |
| Library | Intern | 1.00 |
| | Library Associate I | 10.00 |
| | Maintenance Assistant | 1.00 |
| | Office Assistant | 7.00 |
| | Professional Assistant | 9.00 |
| | Technical Assistant | 13.00 |
| Library Total | | 41.00 |
| Measure X | Emergency Medical Technician | 43.00 |
| | Technical Assistant | 6.00 |
| Measure X Total | | 49.00 |
| Neighborhood Services | Office Assistant | 2.00 |
| | Seasonal Recreation Leader II | 5.00 |
| | Technical Assistant | 1.00 |
| Neighborhood Services Total | | 8.00 |

HOURLY EXTRA HELP POSITIONS

| Department | Authorized Position | Total |
|-----------------------------------|--|---------------|
| Parks and Recreation | Lead Seasonal Lifeguard Pool | 16.00 |
| | Maintenance Assistant | 1.00 |
| | Office Assistant | 1.00 |
| | Professional Assistant | 2.00 |
| | Seasonal Aquatics Adventure Instructor | 13.00 |
| | Seasonal Lifeguard Pool | 57.00 |
| | Seasonal Recreation Leader I | 10.00 |
| | Seasonal Recreation Leader II | 52.00 |
| Parks and Recreation Total | | 152.00 |
| Police Department | Beach Safety Officer | 5.00 |
| | Consulting Assistant | 7.00 |
| | Office Assistant | 1.00 |
| | Police Cadet | 4.00 |
| | Professional Assistant | 1.00 |
| Police Department Total | | 18.00 |
| Public Works | Consulting Assistant | 1.00 |
| | Intern | 1.00 |
| | Maintenance Assistant | 7.00 |
| | Office Assistant | 1.00 |
| | Professional Assistant | 5.00 |
| Public Works Total | | 15.00 |
| Water Utilities | Intern | 1.00 |
| | Professional Assistant | 10.00 |
| Water Utilities Total | | 11.00 |
| Grand Total | | 407.00 |

*Total authorized positions are 1,463 consisting of full time, part time and hourly extra help, of which 407 are hourly extra help.

GRANT POSITIONS

| Grant | Department | Authorized Position | Total |
|------------------------------------|-----------------------------------|-------------------------------------|--------------|
| Grant | Development Services | Code Enforcement Officer II | 2.00 |
| | | Consulting Assistant | 1.00 |
| | Development Services Total | | 3.00 |
| | Library | Intern | 1.00 |
| | | Librarian I | 1.00 |
| | | Library Assistant - 25 hrs | 1.00 |
| | | Professional Assistant | 3.00 |
| | | Technical Assistant | 5.00 |
| | Library Total | | 11.00 |
| | Neighborhood Services | Community Resource Center Assistant | 1.20 |
| | | Housing Specialist I | 7.00 |
| | | Housing Technician | 2.00 |
| | | Office Assistant | 2.00 |
| | | Seasonal Recreation Leader II | 2.00 |
| | | Supervising Housing Specialist | 1.00 |
| Neighborhood Services Total | | 15.20 | |
| Police Department | Latent Print Examiner | 1.00 | |
| | Police Cadet | 2.00 | |
| | Police Officer | 4.00 | |
| Police Department Total | | 7.00 | |
| Grant Total | | | 36.20 |
| ARPA | City Manager | Coastal Zone Administrator | 1.00 |
| | City Manager Total | | 1.00 |
| ARPA Total | | | 1.00 |
| Grand Total | | | 37.20 |

*Total authorized positions are 1,463 consisting of full time, part time and hourly extra help, of which 37.20 are ARPA and grant-funded

TAX APPROPRIATIONS LIMIT

TEN YEAR HISTORY

| Fiscal Year | Price Adjustment | | Population Adjustment | = | Total Adjustment | Appropriations Limit |
|-------------|------------------|---|-----------------------|---|------------------|----------------------|
| 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 | 1.0367 | X | 1.0039 | = | 1.0407 | \$402,145,293 |
| 2019-20 | 1.0385 | X | 1.0042 | = | 1.0428 | \$419,387,694 |
| 2020-21 | 1.0373 | X | 1.0005 | = | 1.0378 | \$435,259,118 |
| 2021-22 | 1.0573 | X | 0.9987 | = | 1.0560 | \$459,640,369 |
| 2022-23 | 1.0755 | X | 0.9790 | = | 1.0529 | \$483,978,326 |

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.

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. 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.

SECURED TAX BILL

TAX BILL YEAR 2018-2019

For Fiscal Year Beginning July 1, 2018 and Ending June 30, 2019

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

2 MAP NO. 000661

3 DOCUMENT NO. 528689

4 DOCUMENT DATE 08-20-08

5 OWNER OF RECORD ON JANUARY 1, 2018 TAXPAYER PROPERTY INC

6 DESCRIPTION VALUES & EXEMPTIONS
LAND \$ 119457
IMPROVEMENTS 140536
TOTAL G.I. 259993
PERSONAL PROPERTY EXEMPTIONS:
HOMEOWNERS 7000
OTHER
NET TAXABLE VALUE 252993

7 PARCEL / BILL NO. 123-456-78-90

8 TAX RATE AREA 59088

9 CORTAC NO. ZRCS

10 1st Installment 1/01/18 1439.97

11 2nd Installment 02/01/18 1439.97

12 TOTAL DUE 2879.94

13 YOUR TAX DISTRIBUTION

| AGENCY | RATE / CONTACT # | TAX AMOUNT |
|----------------------|------------------|------------|
| 1% TAX ON NET VALUE | NET 1.00000 | 2529.93 |
| VOTER APPROVED BOND: | | |
| SAN DIEGO COUNTY | NET 0.06680 | 16.80 |
| UNIFIED SCHOOL | NET 0.09575 | 242.34 |
| COMMUNITY COLLEGE | NET 0.01786 | 45.18 |
| METRO WATER DISTRICT | NET 0.00610 | 15.43 |
| COUNTY WTR AUTHORITY | NET 0.00075 | 1.70 |
| TOTAL ON NET VALUE | 1.12726 | 2851.68 |

14 YOUR TAX DISTRIBUTION

| AGENCY | RATE / CONTACT # | TAX AMOUNT |
|---------------------------|------------------|------------|
| FIXED CHARGE ASSMNTS: | | |
| CO MOSQUITO/RAT CTRL | (858) 694-2888 | 3.00 |
| MIRA MESA MOUNT | (619) 533-4779 | 3.76 |
| MWD WTR STANDBY CHR | (619) 753-9864 | 11.50 |
| CWA WTR AVAILABILITY | (858) 522-6518 | 10.00 |
| TOTAL DISTRIBUTION AMOUNT | | 2879.94 |

SECURED TAX BILL

DETACH HERE

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 07/01/18 - 06/30/19

1 PARCEL / BILL NO. 123-456-78-90

2 TAX RATE AREA 59088

3 CORTAC NO. ZRCS

4 DUE DATE 02-01-18

5 DELINQUENT AFTER 04-10-18

6 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

AMOUNT DUE FEB. 1, 2019 \$ 1439.97

LATE PAYMENT AFTER APRIL 16, 2019 \$ 1583.97

7 PAYABLE TO: SDTTC
P.O. Box 128009
San Diego, California 92112

01000C04665123456789010000046651234567899005

DETACH HERE

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 07/01/18 - 06/30/19

1 PARCEL / BILL NO. 123-456-78-90

2 TAX RATE AREA 59088

3 CORTAC NO. ZRCS

4 DUE DATE 11-01-15

5 DELINQUENT AFTER 12-10-15

6 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

AMOUNT DUE NOV. 1, 2018 \$ 1439.97

LATE PAYMENT AFTER DEC. 16, 2018 \$ 1583.97

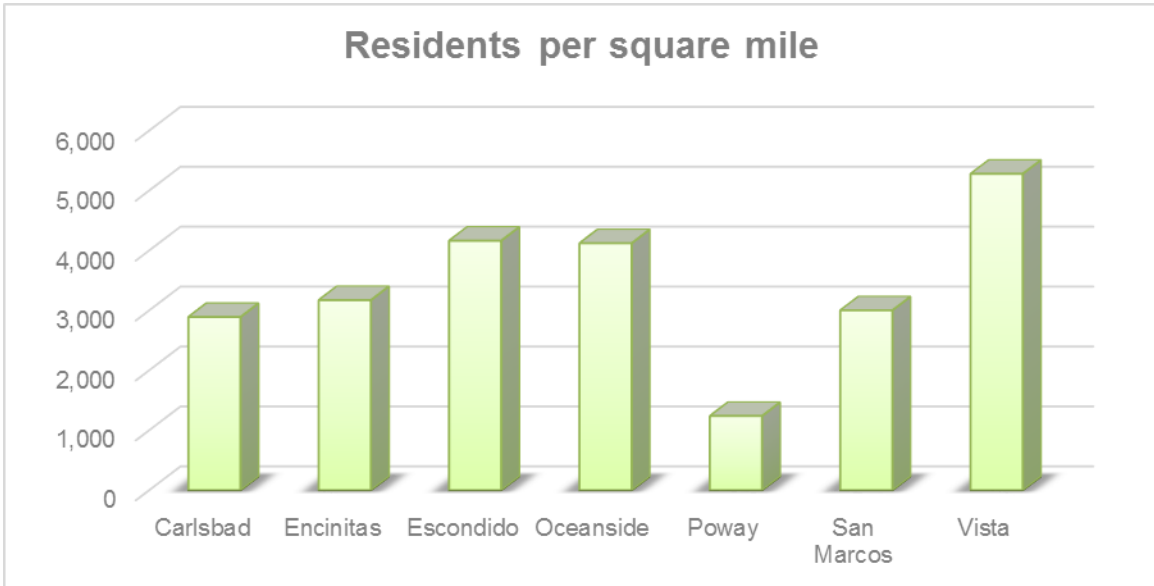
7 PAYABLE TO: SDTTC
P.O. Box 128009
San Diego, California 92112

01000C04665123456789010000046651234567899005

GENERAL FUND BALANCE DETAIL

| Fund Balance (in millions) | Actual 6/30/20 | Actual 6/30/21 |
|---|----------------------|----------------------|
| NONSPENDABLE | | |
| Inventory | \$ 25,665 | \$ 10,000 |
| Prepaid Items | 92,923 | 231,676 |
| Advances to Other Funds | 1,664,402 | 1,659,371 |
| Property/Land | 700,000 | 700,000 |
| Total Nonspendable | <u>\$ 2,482,990</u> | <u>\$ 2,601,047</u> |
| RESTRICTED | | |
| Pension Stabilization (Section 115 Trust) | \$ 11,148,456 | \$ 18,614,390 |
| Total Restricted | <u>\$ 11,148,456</u> | <u>\$ 18,614,390</u> |
| COMMITTED | | |
| Healthy City Fund | \$ 20,424,871 | \$ 21,917,199 |
| Total Committed | <u>\$ 20,424,871</u> | <u>\$ 21,917,199</u> |
| ASSIGNED | | |
| Public safety | \$ 326,913 | \$ - |
| Parks and recreation | 51,241 | 51,241 |
| Post employment leave | 2,546,609 | 1,885,092 |
| Employee compensation | 500,000 | 500,000 |
| Workers compensation | 7,633,000 | 7,633,000 |
| Infrastructure | 10,649,600 | 8,064,582 |
| San Luis Rey River | - | 1,959,108 |
| Revenue/economic stabilization | 9,231,218 | 9,604,300 |
| Oceanside Agri Tourism | 50,000 | 50,000 |
| PERS supplemental reserve | 11,043,112 | 5,043,112 |
| General and long-term planning | 980,682 | 980,682 |
| Other | 995,194 | 1,603,037 |
| Total Assigned | <u>\$ 44,007,569</u> | <u>\$ 37,374,154</u> |
| UNASSIGNED | | |
| Unassigned | \$ (462,703) | \$ 16,054,184 |
| Total Unassigned | <u>\$ (462,703)</u> | <u>\$ 16,054,184</u> |
| GRAND TOTAL | \$ 77,601,183 | \$ 96,560,974 |

COMPARATIVE DATA TO SURROUNDING CITIES



| CITY | Population 2022* | Square miles | Residents per square mile |
|------------------|------------------|--------------|---------------------------|
| Carlsbad | 115,585 | 40.00 | 2,890 |
| Encinitas | 61,515 | 19.40 | 3,171 |
| Escondido | 150,679 | 36.20 | 4,162 |
| Oceanside | 173,048 | 42.00 | 4,120 |
| Poway | 48,759 | 39.40 | 1,238 |
| San Marcos | 93,585 | 31.19 | 3,000 |
| Vista | 100,291 | 19.00 | 5,278 |

* Department of finance January 2022

Oceanside is the third largest city in San Diego County, and features distinct neighborhoods with unique characteristics. The City's topography is a series of hills and valleys running to the ocean. Established in 1888, while many of Oceanside's neighborhoods are master planned communities, there is also a wide assortment of small housing developments, built at different times and taking advantage of specific locations and supplies of land, each with different price points. This diversity in the housing stock gives Oceanside its unique identity and community characteristic with regard to its neighborhoods. Oceanside's growth rate is slowing as the land supply is shrinking; however, over 475 new housing units are coming to the downtown area in the next two years bringing new residents with average incomes of over \$95,000 annually. The 2021 City population estimate is 176,754, citywide average household income is \$105,228, a labor force of 80,400 people and approximately 6,142 businesses. The top business clusters include healthcare, biotech/medtech, food and beverage manufacturing, action sports, and agriculture.



COMPARATIVE DATA TO SURROUNDING CITIES



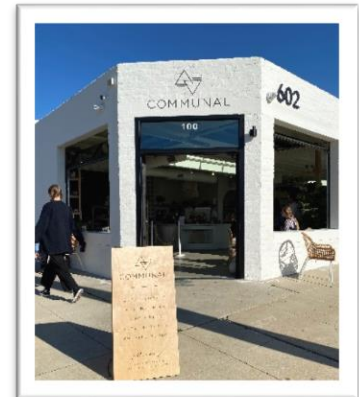
Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally, Oceanside is part of the Coastal Rail Trail system, with over 12 miles of dedicated class 1 bike trails that add to the overall quality of life of the City. Oceanside is also home to 3.5 miles of wide, sandy 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 include the California Surf Museum, the Oceanside Museum of Art, Artist Alley, the Sunset Market, attended by over 7,000 people per week, and the Mission San Luis Rey continues to be a staple within the Oceanside community. In addition to recreational

and cultural amenities, Oceanside offers a variety of visitor accommodations, including the new Mission Pacific Hotel and Seabird Resort. The world-class properties opened in Spring 2021 and adding 387 rooms to Oceanside's hotel inventory, in addition to new fine dining and retail offerings. All of these amenities attract over 6 million visitors per year to Oceanside. 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, Point Loma Nazarene University, and the University of San Diego. Oceanside is also home to Mira Costa Community College, with more than 8,000 students per semester, the original campus, administrative center and new Community Learning Center.



Oceanside is a thriving community that provides all the conveniences of a modern city while maintaining its unique beach culture, and has become a dining destination with many breweries, wineries 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 distinct combination of outstanding location, reasonably-priced land and the amenities of a large city – all within 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. The Oceanside Transit Center is slated for a major redevelopment project taking place over the next several years.



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. As new investment continues in to the City, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

* Source: Department of Finance and Claritas Spotlight

LONG-TERM DEBT MANAGEMENT

| Bond Name and Use of Funds | FY 2022-23 | | | | | |
|---|------------------------------------|-------------------|-------------------------------------|--------------------------------|--|-----------------|
| | Outstanding Principal July 1, 2022 | Principal Retired | Outstanding Principal June 30, 2023 | Principal Debt Service Payment | Source of Funds | Retirement Year |
| GENERAL DEBT OBLIGATIONS | | | | | | |
| HUD 108 Loan Series 2019-A - Refinancing of original HUD loan 2008-A for Fire Station #7 | \$ 1,670,000 | \$ 543,000 | \$ 1,468,000 | \$ 202,000 | CDBG | 2028 |
| 2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities | \$ 840,000 | \$ 6,885,000 | \$ - | \$ 840,000 | General Fund | 2022 |
| 2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project | \$ 907,138 | \$ 11,219,755 | \$ 0 | \$ 907,138 | General Fund; Water Fd; SLRR Major Water Course Fd | 2023 |
| 2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project | \$ 1,490,560 | \$ 3,240,467 | \$ 1,057,914 | \$ 432,647 | Lighting District Fund | 2025 |
| 2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS) | \$ 13,330,000 | \$ 18,690,000 | \$ 9,315,000 | \$ 4,015,000 | All City Funds | 2025 |
| 2017 SDG&E Energy Efficiency On Bill Financing Program Loans -Capital for Street Light Retrofit Project | \$ 82,384 | \$ 86,807 | \$ 64,728 | \$ 17,656 | General Fund; Lighting District Fd; City Bldg Service Fd | 2027 |
| 2019 Oceanside Public Financing Authority Lease Revenue Bonds - El Corazon Aquatics Center Project) | \$ 22,745,000 | \$ - | \$ 22,745,000 | \$ - | General Fund | 2049 |
| ENTERPRISE DEBT OBLIGATIONS | | | | | | |
| 2013 Oceanside Water Revenue Refunding Bonds - Refunded 98 Water Revenue Bonds and 2003 Water System COPS, and provided funds for various water capital projects | \$ 600,000 | \$ 10,950,000 | \$ - | \$ 600,000 | Water Fund | 2023 |
| 2020 Water Revenue Bonds - Acquisition and construction of various capital improvements to the Water System. | \$ 24,495,000 | \$ 780,000 | \$ 24,030,000 | \$ 465,000 | Water Fund | 2051 |
| 2020 WIFIA Loan* - Acquisition and construction of various capital improvements to the Water System. | \$ 69,115,487 | \$ - | \$ 67,426,091 | \$ 1,689,396 | Water Fund | 2056 |
| 2021 Water Revenue Bonds - Refunding of 2013 Water Revenue Bonds | \$ 8,710,000 | \$ 240,000 | \$ 8,480,000 | \$ 230,000 | Water Fund | 2033 |
| 2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion | \$ 11,196,377 | \$ 37,576,615 | \$ 8,471,856 | \$ 2,724,521 | Sewer Fund | 2026 |
| 2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital projects | \$ 3,970,000 | \$ 11,165,000 | \$ 3,375,000 | \$ 595,000 | Sewer Fund | 2028 |
| 2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement | \$ 1,654,086 | \$ 19,663 | \$ 1,648,533 | \$ 5,553 | Airport Fund | 2043 |
| 2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept. of Boating and Waterways Loans | \$ 205,000 | \$ 1,760,000 | \$ 100,000 | \$ 105,000 | Harbor Fund | 2023 |
| 2016 Harbor District Loan From Fleet Management Fund - Crystalliner Vessel | \$ 361,214 | \$ 138,786 | \$ 337,184 | \$ 24,030 | Harbor Fund | 2036 |

LONG-TERM DEBT MANAGEMENT

| Bond Name and Use of Funds | Outstanding | Principal Retired | Outstanding | FY 2022-23 | Source of Funds | Retirement Year |
|--|------------------------|-------------------|-------------------------|--------------------------------|--------------------|-----------------|
| | Principal July 1, 2022 | | Principal June 30, 2023 | Principal Debt Service Payment | | |
| SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS | | | | | | |
| 2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds | \$ 8,390,000 | \$ 2,785,000 | \$ 7,880,000 | \$ 510,000 | Special Assessment | 2032 |
| 2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds | \$ 9,950,000 | \$ 1,805,000 | \$ 9,565,000 | \$ 385,000 | Special Assessment | 2034 |
| 2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds | \$ 3,930,000 | \$ 2,755,000 | \$ 3,675,000 | \$ 255,000 | Special Assessment | 2032 |
| 2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds | \$ 6,975,000 | \$ 3,870,000 | \$ 6,545,000 | \$ 430,000 | Special Assessment | 2034 |
| 2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds | \$ 4,485,000 | \$ 2,520,000 | \$ 4,160,000 | \$ 325,000 | Special Assessment | 2033 |
| 2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds | \$ 8,260,000 | \$ 800,000 | \$ 8,025,000 | \$ 235,000 | Special Assessment | 2038 |

*Outstanding Principal is an estimate of total loan amount

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 |
|--|--|

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.

OCEANSIDE CITY COUNCIL POLICY

- 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).

OCEANSIDE CITY COUNCIL POLICY

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.

OCEANSIDE CITY COUNCIL POLICY

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

OCEANSIDE CITY COUNCIL POLICY

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.

OCEANSIDE CITY COUNCIL POLICY

| | | |
|--------------------|----------------------|---------------|
| SUBJECT: | POLICY NUMBER | 200-14 |
| DEBT POLICY | ADOPTED | 2-1-17 |

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.

OCEANSIDE CITY COUNCIL POLICY

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

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.

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.

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

OCEANSIDE CITY COUNCIL POLICY

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

OCEANSIDE CITY COUNCIL POLICY

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.

OCEANSIDE CITY COUNCIL POLICY

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.

ATTACHMENT A

RESOLUTION NO.22-R0373-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN APPROPRIATION LIMIT FOR THE FISCAL YEAR 2022-23 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

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

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

WHEREAS, an annual appropriations limit must be determined for this City, effective for the Fiscal Year 2022-23, beginning July 1, 2022; and

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

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

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

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit for Fiscal Year 2022-23, as set forth in the attached Exhibit "A" is \$483,978,326 for FY 2022-23.

////
////
////
////

ATTACHMENT A

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 8th day of June, 2022, by the following vote:

AYES: Sanchez, Keim, Jensen, rodriguez, Weiss

NAYS: N/A

ABSENT: N/A

ABSTAIN: N/A


MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

APPROVED AS TO FORM:


CITY CLERK


CITY ATTORNEY

EXHIBIT "A"

CITY OF OCEANSIDE
Schedule of Annual Appropriations and Limitation
For Fiscal Year 2022-2023

| | <u>2022-2023</u> |
|---|------------------|
| Cumulative Growth Rate | 1.076% |
| Appropriations Limit | \$483,978,326 |
| Projected Revenues from Proceeds of Taxes | \$128,457,037 |
| Amount of Projected Revenues Below the Maximum Revenue Allowed | \$355,521,289 |
| Percentage under Appropriation Limitation | 73.46% |

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 \$483.98 million or 73.46% below its Gann Limit for the Fiscal Year 2022-2023. 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.

ATTACHMENT B

RESOLUTION NO. 22-R0374-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2022-23

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

WHEREAS, an Operating Budget for Fiscal Year 2022-23 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 13, 2022, and at a public hearing on June 8, 2022, 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 2022-23, and effective as of July 1, 2022 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, 2022, and carried forward to the Fiscal Year 2022-23.

SECTION 3. That the Fiscal Year 2022-23 Operating Budgets on file with the City Manager are hereby approved.

////
////
////

ATTACHMENT B

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 8th day of June, 2022, by the following vote:

3 AYES: Sanchez, Keim, Jensen, Rodriguez, Weiss


4 NAYS: N/A

5 ABSENT: N/A

6 ABSTAIN: N/A

7 
8 MAYOR OF THE CITY OF OCEANSIDE

9 ATTEST:
10 
11 CITY CLERK

APPROVED AS TO FORM:
12 
13 CITY ATTORNEY

14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2022-23

ATTACHMENT C

RESOLUTION NO. 22-R0375-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X (SALES TAX) OPERATING BUDGET FOR THE FISCAL YEAR 2022-23

WHEREAS, a Measure X Operating Budget for Fiscal Year 2022-23 has been prepared by the City Manager and presented to this Council; and

WHEREAS, the Measure X Oversight Committee (COC) has examined said Measure X Operating Budget at a meeting held on May 10, 2022, and this City Council has examined at a public hearing on June 8, 2022, 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 Measure X Operating Budget as they considered necessary.

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

SECTION 1. That the Measure X 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 2022-23, and effective as of July 1, 2022 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, 2022, and carried forward to the Fiscal Year 2022-23.

SECTION 3. That the Fiscal Year 2022-23 Measure X Operating Budgets on file with the City Manager are hereby approved.

////

////

////

ATTACHMENT D

RESOLUTION NO.22-R0376-1

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR FISCAL YEAR 2022-23

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2022-23 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Capital improvements Program Budget at a workshop held on April 13, 2022 and at a public hearing on June 8, 2022 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 Capital Improvements Program Budget as they considered necessary.

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

SECTION 1. That the Capital Improvements Program 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 2022-23, and effective as of July 1, 2022 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 projects that have been specifically considered in the budgeted amounts in Exhibit "A". Appropriations for continuing projects are to be adjusted to actual remaining balances at June 30, 2022 and carried forward to the Fiscal Year 2022-23.

SECTION 3. That the Capital Improvements Program budget for Fiscal Year 2022-23 on file with the City Manager is hereby approved.

SECTION 4. For purposes of calculating the authorized debt limit pursuant to the provisions of the uncodified ordinance 84-19, section one, subsection (g), the City Council approves the use of the (United States Department of Labor, Bureau of Labor Statistics Data for the San Diego Area Consumer Price Index-All Urban Consumers) in place of the San Diego Area Construction Price Index for all Urban Consumers as compiled by the United States Department of Labor, Bureau of Statistics.

ATTACHMENT E

RESOLUTION NO. 22-R0377-1

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA MAKING FINDINGS REQUIRED BY GOVERNMENT CODE SECTION 66001(d) CONCERNING THE COLLECTION OF DEVELOPMENT IMPACT FEES

WHEREAS, the City has reviewed those fees as defined in Government Code section 66006(c) and has made available to the public all of the information required by Government Code section 66006(b)(1); and

WHEREAS, Government Code section 66001(d) provides that for the fifth fiscal year following the first deposit of certain development impact fees into the account or fund, and every five years thereafter, a local agency is required to make specified findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted; and

WHEREAS, the staff report and the Five-Year Capital Improvement Budget FY 2022-2023, includes the factual basis for the findings required by Government Code section 66001(d)(1)(A)-(D).

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

SECTION 1. The recitals above are true and correct.

SECTION 2. The annual compliance report for AB 1600 development fees for FY 2022-2023 is accepted.

SECTION 3. The following findings are made as required by Government Code section 66001:

- A. The purpose to which each development impact fee has been identified as detailed in the staff report and the Capital Improvement Budget (FY 2022-2023).
- B. There is a continued need for the improvements and there is a reasonable relationship between the fees and the impacts of development for which the fees are collected.

//
//

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

C. The sources and amounts of funding anticipated to complete the financing of capital projects have been identified and will be deposited into the appropriate account upon receipt or during the normal CIP budget cycle.

D. The approximate date on which the funding is expected to be deposited into the appropriate funds is set forth in the Five-Year Capital Improvement Program Budget FY 2022-2023.

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 8th day of June 2022, by the following vote:

AYES: Sanchez, Keim, Jensen, Rodriguez, Weiss

NAYS: N/A


ABSENT: N/A


ABSTAIN: N/A


MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

APPROVED AS TO FORM:


City Clerk


City Attorney

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA MAKING FINDINGS REQUIRED BY GOVERNMENT CODE SECTION 66001(d) CONCERNING THE COLLECTION OF DEVELOPMENT IMPACT FEES

ATTACHMENT F

RESOLUTION NO. 22-R0378-3

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2022-23**

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

WHEREAS, an Operating Budget for Fiscal Year 2022-23 has been prepared by the Executive Director and presented to this Commission; and

WHEREAS, this Commission has examined said Operating Budget at a workshop on April 13, 2022, and at a public hearing on June 8, 2022, and conferred with the Executive Director and various department heads; and

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

NOW, THEREFORE, the Community Development Commission 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 2022-23, and effective as of July 1, 2022 said appropriations are hereby made.

SECTION 2. That the Executive Director 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, 2022 and carried forward to the Fiscal Year 2022-23.

SECTION 3. That the Fiscal Year 2022-23 Operating Budget on file with the City Manager is hereby approved.

////
////
////
////

ATTACHMENT F

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PASSED AND ADOPTED by the Community Development Commission of the City of Oceanside, California, this 8th day of June, 2022, by the following vote:

AYES: Sanchez, Keim, Jensen, Rodriguez, Weiss

NAYS: N/A

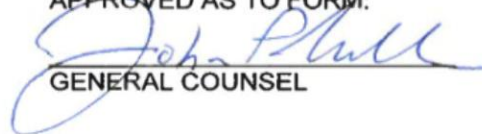
ABSENT: N/A

ABSTAIN: N/A


CHAIRMAN OF THE COMMUNITY
DEVELOPMENT COMMISSION

ATTEST:

SECRETARY

APPROVED AS TO FORM:

GENERAL COUNSEL

A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2022-23

ATTACHMENT G

RESOLUTION NO. 22-R0379-2

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE OPERATING BUDGET FOR THE FISCAL YEAR 2022-23**

WHEREAS, an Operating Budget for Fiscal Year 2022-23 has been prepared by the Administrative Officer and presented to this Board; and

WHEREAS, this Board has examined said Operating Budget at workshop on April 13, 2022, and at a public hearing on June 3, 2022, and conferred with the Administrative Officer and various department heads; and

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

NOW, THEREFORE, the Board of Directors of the Oceanside Small Craft Harbor District 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 2022-23, and effective as of July 1, 2022 said appropriations are hereby made.

SECTION 2. That the Administrative Officer 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. Such appropriations are to be adjusted to actual remaining balances at June 30, 2022 and carried forward to the Fiscal Year 2022-23.

SECTION 3. That the Fiscal Year 2022-23 Operating Budget on file with the City Manager is hereby approved.

////

////

////

////

////

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

ATTACHMENT G

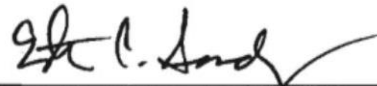
1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 8th day of June, 2022, by the following vote:

3 AYES: Sanchez, Keim, Jensen, Rodriguez, Weiss

4 NAYS: N/A

5 ABSENT: N/A

6 ABSTAIN: N/A



PRESIDENT OF THE BOARD OF
DIRECTORS OF THE OCEANSIDE
SMALL CRAFT HARBOR DISTRICT

10 ATTEST:


11
12 SECRETARY

APPROVED AS TO FORM:


13 Harbor District Board Attorney

14
15
16
17 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
18 OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
19 THE OPERATING BUDGET FOR THE FISCAL YEAR 2022-23
20
21
22
23
24
25
26
27
28

ATTACHMENT H

RESOLUTION NO. 22-R0380-2

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR
FISCAL YEAR 2022-23**

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2022-23 has been prepared by the Administrative Officer and presented to this Board; and

WHEREAS, this Board has examined said Capital Improvements Program Budget at a workshop held on April 13, 2022, and at a public hearing on June 8, 2022, and conferred with the Administrative Officer and various department heads; and

WHEREAS, this Board has, after due deliberation and consideration, made such amendments in the Capital Improvements Program Budget as they considered necessary.

NOW, THEREFORE, the Board of Directors of the Oceanside Small Craft Harbor District does resolve as follows:

SECTION 1. That the Capital Improvements Program Budget, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2022-23, and effective as of July 1, 2022 said appropriations are hereby made.

SECTION 2. That the Administrative Officer 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. Such appropriations are to be adjusted to actual remaining balances at June 30, 2022 and carried forward to the Fiscal Year 2022-23.

////
////
////
////
////
////
////
////

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2022-23

| | Council | | CDC Operating | Harbor Operating | Total |
|------------------------------------|----------------|--------------|------------------|---------------------|----------------|
| | Operating | Capital | | | |
| 101 GENERAL FUND | \$ 186,853,449 | \$ - | \$ - | \$ - | \$ 186,853,449 |
| 103 GENERAL FUND - Measure X | \$ 20,925,241 | \$ - | \$ - | \$ - | \$ 20,925,241 |
| SPECIAL FUNDS | | | | | |
| 102 Investment Clearing | \$ 1,108,300 | \$ - | \$ - | \$ - | \$ 1,108,300 |
| 204 Asset Seizure | \$ 347,000 | \$ - | \$ - | \$ - | \$ 347,000 |
| 212 TransNet | \$ 950,511 | \$ 1,745,075 | \$ - | \$ - | \$ 2,695,586 |
| 213 Gas Tax | \$ 4,818,427 | \$ - | \$ - | \$ - | \$ 4,818,427 |
| 217 Supplemental Law Enforcement | \$ 138,338 | \$ - | \$ - | \$ - | \$ 138,338 |
| 218 State Asset Seizure | \$ 4,000 | \$ - | \$ - | \$ - | \$ 4,000 |
| 221 Oside Lighting District | \$ 1,664,406 | \$ - | \$ - | \$ - | \$ 1,664,406 |
| 237 CDBG | \$ 3,594,457 | \$ - | \$ - | \$ - | \$ 3,594,457 |
| 241 Sunset Hills | \$ 34,730 | \$ - | \$ - | \$ - | \$ 34,730 |
| 242 Mission Meadows | \$ 4,646 | \$ - | \$ - | \$ - | \$ 4,646 |
| 243 Sunburst Homes | \$ 5,246 | \$ - | \$ - | \$ - | \$ 5,246 |
| 244 Douglas Park | \$ 292,630 | \$ - | \$ - | \$ - | \$ 292,630 |
| 246 Rancho Hermosa | \$ 45,325 | \$ - | \$ - | \$ - | \$ 45,325 |
| 247 Santa Fe Mesa | \$ 363,467 | \$ - | \$ - | \$ - | \$ 363,467 |
| 248 Del Oro Hills | \$ 558,449 | \$ - | \$ - | \$ - | \$ 558,449 |
| 249 Mar Lado | \$ 90,018 | \$ - | \$ - | \$ - | \$ 90,018 |
| 250 Guajome Ridge | \$ 78,688 | \$ - | \$ - | \$ - | \$ 78,688 |
| 251 Peacock Hills | \$ 31,940 | \$ - | \$ - | \$ - | \$ 31,940 |
| 252 Vista Del Rio | \$ 15,361 | \$ - | \$ - | \$ - | \$ 15,361 |
| 254 El Camino Memory Care MD Fd | \$ 5,938 | \$ - | \$ - | \$ - | \$ 5,938 |
| 265 SB1 RMRA Gas Tax Fd | \$ 895,880 | \$ 4,746,650 | \$ - | \$ - | \$ 5,642,530 |
| 271 American Rescue Plan Fund | \$ 162,184 | \$ - | \$ - | \$ - | \$ 162,184 |
| 272 State & Local Grants | \$ 1,692,947 | \$ - | \$ - | \$ - | \$ 1,692,947 |
| 274 Federal Grants | \$ 46,210 | \$ - | \$ - | \$ - | \$ 46,210 |
| 276 Other Grants | \$ 30,500 | \$ - | \$ - | \$ - | \$ 30,500 |
| 277 HOME Grant | \$ 8,555,000 | \$ - | \$ - | \$ - | \$ 8,555,000 |
| 278 Inclusionary In Lieu | \$ 473,835 | \$ - | \$ - | \$ - | \$ 473,835 |
| 281 CDC SA Low & Mod Housing Fund | \$ - | \$ - | \$ 86,999 | \$ - | \$ 86,999 |
| 282 CDC Housing Rehab Loan | \$ - | \$ - | \$ 350,000 | \$ - | \$ 350,000 |
| 283 CDC Housing Section 8 | \$ - | \$ - | \$ 25,612,540 | \$ - | \$ 25,612,540 |
| 284 CDC Admin/Program Development | \$ - | \$ - | \$ 229,871 | \$ - | \$ 229,871 |
| 286 CDC Housing Mortgage Rev Bond | \$ - | \$ - | \$ 187,753 | \$ - | \$ 187,753 |
| 288 Housing Mobile Home Rent Contr | \$ 90,870 | \$ - | \$ - | \$ - | \$ 90,870 |
| 289 CDC Hsng CalHome Prog Fd | \$ - | \$ - | \$ 900,000 | \$ - | \$ 900,000 |
| Total Special Funds | \$ 26,099,303 | \$ 6,491,725 | \$ 27,367,163 | \$ - | \$ 59,958,191 |

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2022-23

| | Council | | CDC Operating | Harbor Operating | Total |
|-------------------------------------|----------------|---------------|------------------|---------------------|----------------|
| | Operating | Capital | | | |
| DEBT SERVICE FUNDS | | | | | |
| 402 Ocean Ranch Corp CFD | \$ 1,673,425 | \$ - | \$ - | \$ - | \$ 1,673,425 |
| 403 Pacific Coast Business Park CFD | \$ 646,413 | \$ - | \$ - | \$ - | \$ 646,413 |
| 420 City Debt Service | \$ 5,440,791 | \$ - | \$ - | \$ - | \$ 5,440,791 |
| 455 Morro Hills CFD | \$ 1,167,891 | \$ - | \$ - | \$ - | \$ 1,167,891 |
| 456 14 Morro Hills IA1 CFD | \$ 541,113 | \$ - | \$ - | \$ - | \$ 541,113 |
| 961 OPFA Debt Service | \$ 1,783,829 | \$ - | \$ - | \$ - | \$ 1,783,829 |
| 963 Oceanside Lighting Dist-DS | \$ 476,219 | \$ - | \$ - | \$ - | \$ 476,219 |
| 971 SA-Downtown Capital Fd | \$ 27,437 | \$ - | \$ - | \$ - | \$ 27,437 |
| Total Debt Service Funds | \$ 11,757,118 | \$ - | \$ - | \$ - | \$ 11,757,118 |
| CAPITAL PROJECT FUNDS | | | | | |
| 501 General Capital Projects | \$ 972,977 | \$ 1,095,000 | \$ - | \$ - | \$ 2,067,977 |
| 503 Public Facility Fees | \$ 73,694 | \$ 462,380 | \$ - | \$ - | \$ 536,074 |
| 510 SLRR Major Water Course | \$ 138,206 | \$ - | \$ - | \$ - | \$ 138,206 |
| 516 Drainage DIF Fd | \$ 181,699 | \$ - | \$ - | \$ - | \$ 181,699 |
| 517 CIP - Measure X | \$ - | \$ 14,500,000 | \$ - | \$ - | \$ 14,500,000 |
| 561 Major Thoroughfare | \$ 50,000 | \$ 2,092,350 | \$ - | \$ - | \$ 2,142,350 |
| 562 Th-Fare/Traffic Signal DIF Fd | \$ 480,335 | \$ 2,725,000 | \$ - | \$ - | \$ 3,205,335 |
| 581 GF Community Facilities CIP | \$ 295,000 | \$ - | \$ - | \$ - | \$ 295,000 |
| 596 Municipal Golf Course Improv | \$ - | \$ - | \$ - | \$ - | \$ - |
| 598 Park Fees | \$ 193,898 | \$ 6,115,080 | \$ - | \$ - | \$ 6,308,978 |
| Total Capital Projects Funds | \$ 2,385,809 | \$ 26,989,810 | \$ - | \$ - | \$ 29,375,619 |
| ENTERPRISE FUNDS | | | | | |
| 711 Water Operating | \$ 63,058,220 | \$ - | \$ - | \$ - | \$ 63,058,220 |
| 712 Water F/A Replacement | \$ 1,672,540 | \$ 20,350,473 | \$ - | \$ - | \$ 22,023,013 |
| 715 Water Connection Fees | \$ - | \$ 8,355,159 | \$ - | \$ - | \$ 8,355,159 |
| 717 Water Debt Service | \$ 4,579,972 | \$ - | \$ - | \$ - | \$ 4,579,972 |
| 721 Sewer Operating | \$ 27,100,586 | \$ - | \$ - | \$ - | \$ 27,100,586 |
| 722 Sewer F/A Replacement | \$ 1,945,892 | \$ 21,943,180 | \$ - | \$ - | \$ 23,889,072 |
| 726 Sewer Expansion/Improvement | \$ - | \$ - | \$ - | \$ - | \$ - |
| 727 Sewer Debt Service | \$ 3,696,061 | \$ - | \$ - | \$ - | \$ 3,696,061 |
| 731 Solid Waste Disposal | \$ 33,042,060 | \$ - | \$ - | \$ - | \$ 33,042,060 |
| 741 Airport | \$ 93,198 | \$ - | \$ - | \$ - | \$ 93,198 |
| 742 Airport Debt Service | \$ 89,198 | \$ - | \$ - | \$ - | \$ 89,198 |
| 751 Harbor | \$ - | \$ 2,190,508 | \$ - | \$ 8,796,841 | \$ 10,987,349 |
| Total Enterprise Funds | \$ 135,277,727 | \$ 52,839,320 | \$ - | \$ 8,796,841 | \$ 196,913,888 |

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2022-23

| | Council | | CDC | Harbor | Total |
|-------------------------------|----------------|---------------|---------------|--------------|----------------|
| | Operating | Capital | Operating | Operating | |
| INTERNAL SERVICE FUNDS | | | | | |
| 814 Risk Management | \$ 5,826,225 | \$ - | \$ - | \$ - | \$ 5,826,225 |
| 817 Employee Benefits | \$ 49,306,189 | \$ - | \$ - | \$ - | \$ 49,306,189 |
| 818 Workers Compensation | \$ 5,977,603 | \$ - | \$ - | \$ - | \$ 5,977,603 |
| 831 Fleet Management | \$ 12,622,348 | \$ - | \$ - | \$ - | \$ 12,622,348 |
| 841 Information Services | \$ 6,878,132 | \$ - | \$ - | \$ - | \$ 6,878,132 |
| 851 City Building Services | \$ 5,842,965 | \$ - | \$ - | \$ - | \$ 5,842,965 |
| 871 General Services Fd | \$ 480,843 | \$ - | \$ - | \$ - | \$ 480,843 |
| Total Internal Services Funds | \$ 86,934,305 | \$ - | \$ - | \$ - | \$ 86,934,305 |
| GRAND TOTAL | \$ 470,232,952 | \$ 86,320,855 | \$ 27,367,163 | \$ 8,796,841 | \$ 592,717,811 |

| | |
|---------|--|
| AB | Assembly Bill |
| AD | Administrative Directive |
| ADA | American Disability Act |
| ALS | Advanced Life Support |
| AMI | Advanced Metering Infrastructure |
| ARJIS | Automated Regional Justice Information System |
| BLS | Basic Life Support |
| BWC | Body Worn Camera |
| CAFR | Comprehensive Annual Financial Report |
| CalPERS | California Public Employee Retirement System |
| CAO | City Attorney's Office |
| CCE | Community Choice Energy |
| CDBG | Community Development Block Grant |
| CDC | Community Development Commission |
| CEQA | California Environmental Quality Act |
| CERT | Community Emergency Response Team |
| CESA | Clean Energy States Alliance |
| CFD | Community Facilities District |
| CHDO | Community Housing Development Organization |
| CIOC | Citizen Investment Oversight Committee |
| CIP | Capital Improvement Program |
| COC | Citizens Oversight Committee |
| COC | City Operations Center |
| COP | Certificate of Participation |
| COPS | Community Oriented Policing Services |
| CPI | Consumer Price Index |
| CPTED | Crime Prevention Through Environmental Design |
| CSMFO | California Society of Municipal Finance Officers |
| CUP | Conditional Use Permit |
| CWEA | California Water Environmental Association |
| DA | District Attorney |
| DD | Drainage District |
| DIF | Department Impact Fee |
| DS | Debt Service |
| DHCS | Department of Health Care Services |
| EEO | Equal Employment Opportunity |
| EMS | Emergency Medical Service |
| EMT | Emergency Medical Technician |
| EOC | Emergency Operations Center |
| FAA | Federal Aviation Administration |
| F/A | Fixed Asset |
| FBI | Federal Bureau of Investigation |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GF | General Fund |
| GFOA | Government Finance Officers Association |
| GIOA | Government Investment Officer Association |

| | |
|--------|---|
| GPCD | Gallons Per Capita per Day |
| HOT | Homeless Outreach Team |
| HUD | Housing Urban Development |
| IRS | Internal Revenue System |
| IT | Information Technologies |
| JAG | Justice Assistance Grant |
| LGBT | Lesbian, Gay, Bisexual, and Transgender |
| LLEBG | Local Law Enforcement Block Grant |
| M&O | Maintenance & Operations |
| MBGPF | Mission Basin Groundwater Purification Facility |
| MD | Maintenance District |
| MECO | Management Employees of the City of Oceanside |
| MGD | Million Gallons per Day |
| MOU | Memorandum of Understanding |
| NAFA | National Association of Fleet Administrators |
| NCTD | North County Transit District |
| NIBRS | National Incident Based Reporting System |
| NPDES | National Pollutant Discharge Elimination System |
| OCC | Oceanside City Code |
| OES | Office of Emergency Services |
| OFA | Oceanside Firefighters' Association |
| OFD | Oceanside Fire Department |
| OFMA | Oceanside Fire Management Association |
| OPARC | Oceanside Parks & Recreation Community Foundation |
| OPD | Oceanside Police Department |
| OSHA | Occupational Safety and Health Administration |
| OTMD | Oceanside Tourism Marketing District |
| OUSD | Oceanside Unified School District |
| OYP | Oceanside Youth Partnership |
| P&I | Principal and Interest |
| PBID | Property Based Improvement District |
| PCI | Pavement Condition Index |
| PERS | Public Employee Retirement System |
| PERT | Psychiatric Emergency Response Team |
| PPE | Personal Protective Equipment |
| QWEL | Qualified Water Efficient Landscaper |
| READS | Regional eBook & Audiobook Download System |
| RDO | Rancho Del Oro |
| RFP | Request for Proposal |
| RFQ | Request for Qualifications |
| RWQCB | Regional Water Quality Control Board |
| SANDAG | San Diego Association of Governments |
| SDCWA | San Diego County Water Authority |
| SDG&E | San Diego Gas & Electric |
| SLRWRF | San Luis Rey Water Reclamation Facility |
| SMH | South Morro Hills |
| SONGS | San Onofre Nuclear Generating Station |
| STEAM | Science, Technology, Engineering, Arts & Math |

| | |
|-------|---|
| STR | Short-Term Rental |
| SVPP | Senior Volunteer Patrol Program |
| TMC | Transportation Management Center |
| TPA | Third Party Administrator |
| TTD | Temporary Total Disability |
| TOT | Transient Occupancy Tax |
| UAV | Unmanned Aerial Vehicle |
| WCE | Western Council of Engineers |
| WIFIA | Water Infrastructure Finance and Innovation Act |
| YMCA | Young Men's Christian Association |
| YTM | Yield to Maturity |

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.

GLOSSARY OF TERMS

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.

GLOSSARY OF TERMS

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.

GLOSSARY OF TERMS

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.

Measure X – temporary one-half percent transaction and use tax for seven years to provide funding to maintain and improve general city services.

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

GLOSSARY OF TERMS

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.

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

Ordinance – A formal legislative enactment by the City Council.

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

Part Time Position – A position whereby the employee works a partial schedule as defined by the City, and receives partial benefits.

PERS – Public Employees Retirement System provided for employees in the State of California.

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

Proposed Budget – The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Reserve – A separate account maintained for restricted use, i.e., fiscal sustainability or economic stabilization; or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

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

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

Service Charges – Charges or fees imposed on the user for services provided by the City under the rationale that benefiting parties should pay for the cost of that service rather than the general public.

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

Special Revenue Fund – These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

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

GLOSSARY OF TERMS

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

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

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

Trust and Agency Funds – Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

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

THIS PAGE INTENTIONALLY BLANK