

city of
OCEANSIDECA



Operating Budget
Fiscal Year 2014-2015



Cover photos

Downtown local businesses, Sunshine Brooks Theater

Mission San Luis Rey de Francia, founded in 1798 is known as “King
of the Missions”

Oceanside Harbor offers 1,000 boat slips, quaint village shops and
restaurants, and water activities for sports and leisure

Local citizen volunteers show off creative prowess as unsuspecting
downtown palm trees, signposts, bike racks and other fixtures were
“yarn bombed”

Playground at the beach is a favorite spot for families

Mission Avenue improvements are pedestrian and bicycle-friendly

Discover hidden treasures in this walkable promenade between Pier
View Way and Mission Ave known as Artists Alley

Oceanside offers 3.5 miles of beautiful public beaches



Operating Budget Fiscal Year 2014-2015

Mayor
Jim Wood

Deputy Mayor
Esther Sanchez

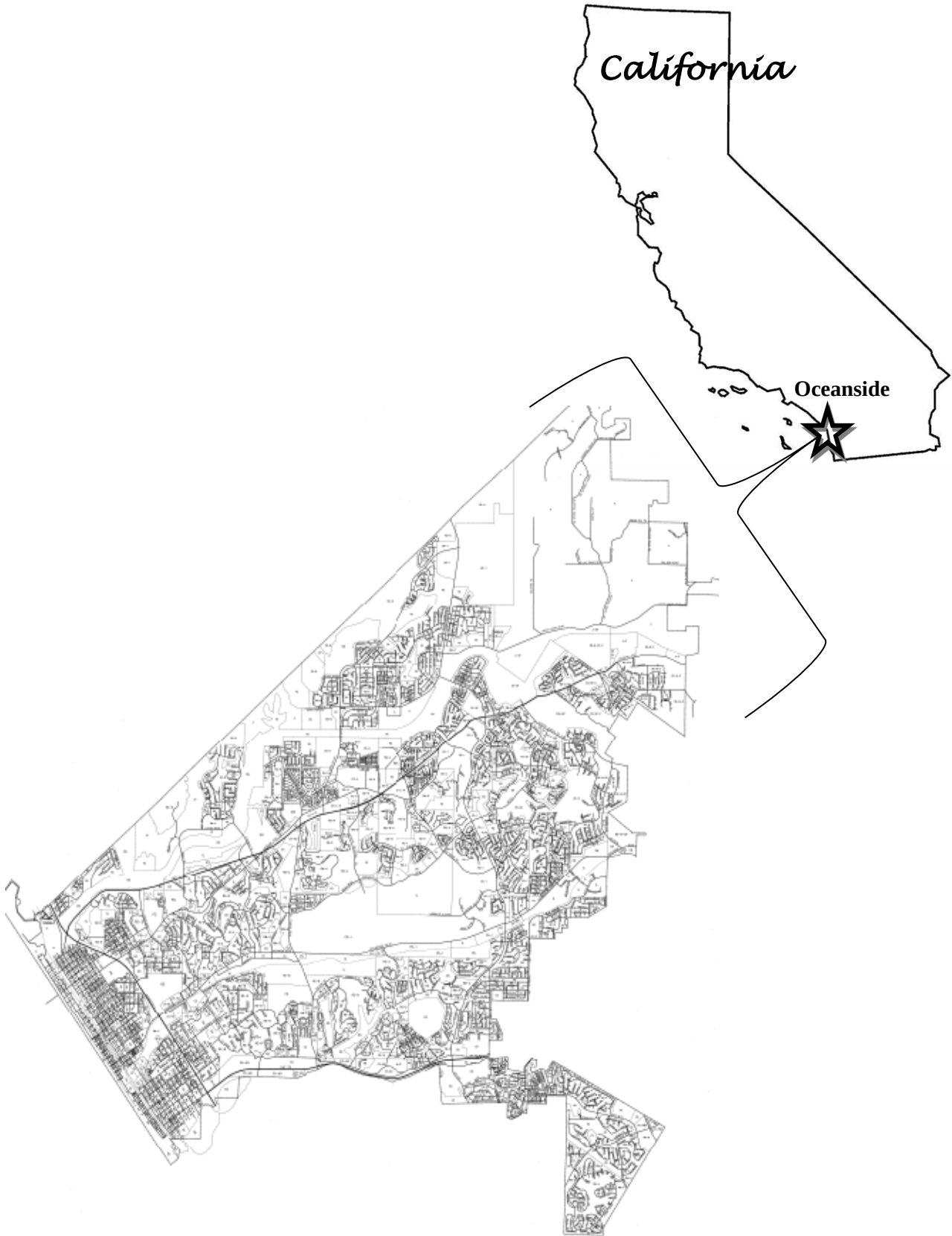
Council Members
Gary Felien
Jack Feller
Jerome Kern

City Manager
Steve Jepsen

Director of Financial Services
James R. Riley



300 N. Coast Highway, Oceanside, CA 92054 (760) 435-4500





Jim Wood
Mayor



Esther Sanchez
Deputy Mayor



Gary Felien
Council Member



Jack Feller
Council Member



Jerome Kern
Council Member

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Introduction

July 1, 2014

Honorable Mayor and City Council:

This document presents the City of Oceanside's adopted operating budget for Fiscal Year 2014-2015. This budget document has been developed to serve as the City's monetary statement of program and service delivery for the next twelve months. The document includes departmental mission statements, service descriptions, major accomplishments, and future objectives. The document also includes an overview of the City's finances and related budget issues to encourage utilization of this document as a communication device, financial plan, policy tool and operations guide for the City Council and citizens of Oceanside. This financial plan incorporates all amendments approved by the City Council at the June 11, 2014 City Council meeting.

BUDGET THEME

The theme for this year's budget is 'Public Safety and the Restoration of Community Services.' Public Safety will see an increase of \$2.0 million in cost of service, which includes the annual funding of fire apparatus and the addition of four new police officers and two dispatchers. Neighborhood services will see the restoration of recreation programs, including use of the Marshall Street pool, and Mission Branch library will see restored hours and Bookmobile services. This will be an increase of community services of \$0.3 million.

FINANCIAL OVERVIEW

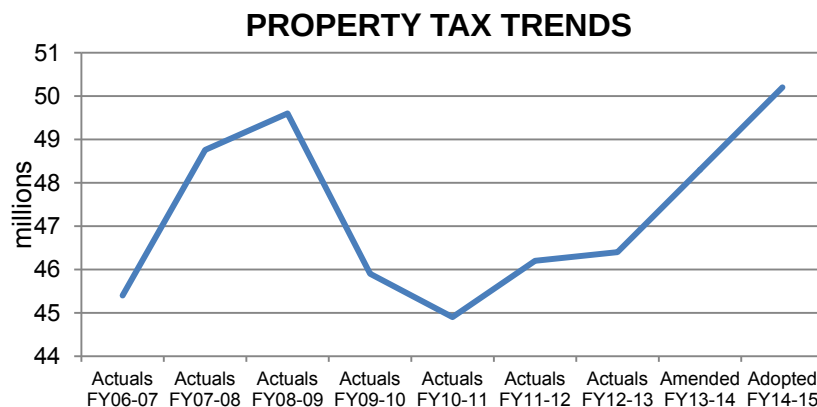
Revenues

The City has been seeing continued growth and financial stability over the past three years. General Fund revenues are projected at \$128.4 million for fiscal year 2014-15. While this equates to an increase of \$6.9 million or 5.7% over the prior year adopted budget, it more accurately reflects a 3 year budget cycle of 1.9% per year. Notable increases are reflected in property tax, sales tax and transit occupancy tax (TOT).

Property Tax - Property tax for FY 2014-15 is projected at \$50.2 million, an increase of 6.1 percent from last year. This is a result of increase in assessed property values and an improved housing market.

This exceeds the pre-recession peak of \$49.6 million in FY 2008-09. It has taken over four years since the recession low of \$44.9 million in FY 2010-11 for recovery. The increase in property tax since its low has been at an average of 2.25% per year. Chart 1 shows the City's property tax trend since FY 2006-07.

General Fund Revenues <i>(in millions)</i>	FY <u>13/14</u>	FY <u>14/15</u>
Property Taxes	\$47.3	\$50.1
Sales Taxes	19.7	21.3
All Other Taxes	11.4	12.1
Service Charges & Permits	20.7	22.2
Use of Money	4.3	5.2
Fines/forfeitures	4.3	4.2
Intergovernmental	0.5	0.5
Other & Transfers	13.3	12.8
Grand Total	\$121.5	\$128.4



Note: Forecast in relationship to sales tax lagged 18 months.

Chart 1

Sales Tax – Sales tax for FY 2014-15 is projected at \$21.3 million, an increase of 7.6% over last year. This is an average increase of 3% over the past three years and reflects consumer confidence in purchasing goods. Sales tax hit a recession low of \$17 million in FY 2009-10, but recovered to its pre-recession peak of \$19.5 million during FY 2012-13. Chart 2 shows the City's sales tax trend since FY 2006-07.

SALES & USE TAX TRENDS

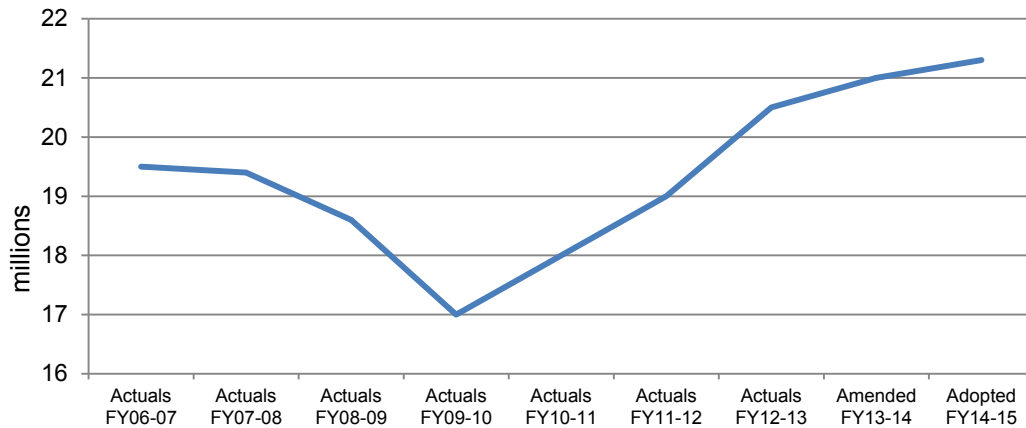


Chart 2

Transient Occupancy Tax (TOT) – TOT for FY 2014-15 is projected at \$4.5 million, an increase of 9.8% compared to last year. This increase is primarily due to the added rooms of the new Springhill Hotel that opened in February 2014, along with an increase in tourist activity in the City. TOT hit a recession low in FY 2009-10 of \$3.2 million and recovered to its pre-recession peak of \$3.9 million in FY 2012-13. Chart 3 shows the City's TOT trend since FY 2006-07.

TOT TRENDS

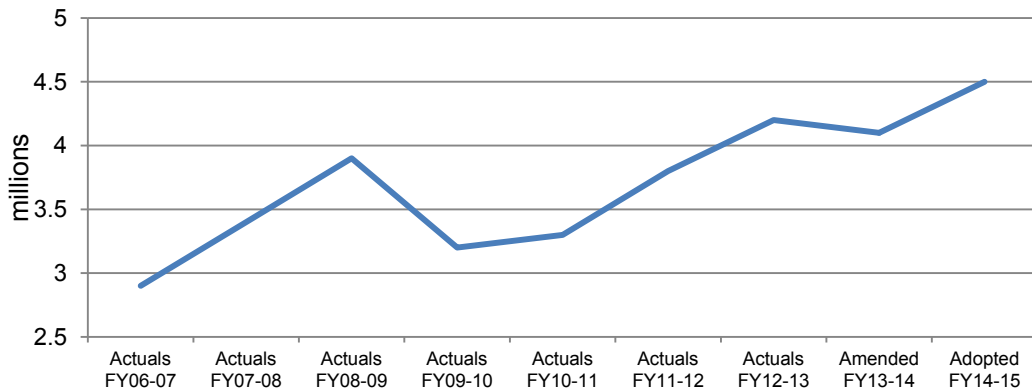


Chart 3

Expenditures

The City's General Fund expenditure budget for FY 2014-15 is set at \$128.4 million. In addition to the \$2.3 million increase in funds for public safety and community services, other major increases include \$1.0 million set aside in a supplemental reserve for California Public Employees' Retirement System (CalPERS) contributions, and \$1.6 million made available for increases to employee wages.

General Fund Reserves

One-time General Fund reserve transfers will be \$2.0 million. This includes transfers to other funds for the Mission Cove project and the RCS Radio System. Also within the General Fund reserve fund balance, an additional \$1.0 million was committed to the Healthy City Fund to maintain a 12% reserve of operating expenditures, \$1.4 million was assigned for long range planning, and \$0.3 million was assigned for community services and capital vehicles and equipment. These funds were moved to committed and assigned balances from available unassigned fund balance.

General Fund Expenditures by Department (in millions)	FY 13/14	FY 14/15
General Government		
Council	\$ 0.87	\$ 0.94
Clerk	1.00	1.12
Treasurer	0.32	0.33
Manager	0.58	0.63
Attorney	1.53	1.49
Financial Services	4.83	5.24
Human Resources	0.69	0.70
Non-Departmental	5.99	8.04
Public Safety		
Fire	24.48	25.81
Police	49.52	51.23
Public Works		
Public Works	12.83	13.11
Community Development		
Development Services	7.19	7.78
Community & Cultural Services		
Neighborhood Services	5.52	6.07
Library	4.61	4.66
ED/PropMgmt/DwtmPlan	1.10	1.28
Grand Total	\$121.06	\$128.43

<i>(in millions)</i>	Actual 6/30/13	Estimated 6/30/14
Nonspendable	\$11.28	\$11.28
Committed	16.21	16.92
Assigned	12.72	10.25
Unassigned	8.49	6.24
Grand Total	\$48.70	\$44.69

SUMMARY OF ALL FUNDS

A summary of the adopted FY 2014-15 budgets for all funds is provided in the table below.

<i>(in millions)</i>	Revenue	Expenditure	Surplus
General Fund	\$128.43	\$128.43	\$ 0
Special Funds	51.74	49.84	1.90
Debt Service Fund	12.16	12.24	-0.08
Capital Projects Fund	2.20	2.77	-0.57
Enterprise Fund	160.99	144.39	16.60
Internal Service Fund	52.17	58.75	-6.58
Grand Total	\$407.69	\$396.42	\$11.27

CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP) budget for all funds totaling \$84.1 million. Funding for the CIP budget is approved by the Council for the first year of the program; the other four years are shown in the budget as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete. The adopted 2014-15 CIP budget includes approximately \$16.8 million in 'new money'. Major new and continuing projects for FY 2014-15 include: (1) Street Restoration and Overlay Projects, (2) Beach Restrooms, (3) Drainage Improvements, (4) Melrose Drive Link-Design, (5) Downtown Water Pipeline Replacement, and (6) Lake Avenue Sewer Replacement.

ECONOMIC OUTLOOK

The City of Oceanside's revenue continues to show encouraging signs of growth after the dark days of the recession. Recent market data indicates that housing sales and values are rebounding and retail sales have been improving over the past several years. As tourism takes off in the City, so is increased TOT revenue. Developer-related fees also are remaining solid.

However, along with the increase in revenues, there is also an increase occurring in retirement cost. Recent changes by CalPERS in actuarial assumptions and rate smoothing methods will result in significant rate increases for several years ahead. The City is being proactive regarding this increase in retirement cost by setting aside \$1.0 million in this budget to offset the effects of this increase. This issue will continue to provide challenges to the City in its effort to provide services to the community. Anticipated increases on pension cost will add \$9.4 million or 78% to existing costs over the next 8 years.

CONCLUSION

The adopted FY 2014-2015 operating budgets are prudent and balanced fiscal plans which have been developed in consideration of the service needs for Oceanside's citizens. The adopted budgets will be monitored and all expenditures will be made in accordance with the City's purchasing policy. Quarterly financial reports will continue to be prepared and presented to the City Council in a public meeting. The result of this year's budget efforts will provide for the continuation of quality public services, while ensuring a continued stable and secure financial position for our community.

The Oceanside City Council set the direction and leadership in establishing this budget. Also the City staff is very much appreciated in providing input to the budget in meeting the needs of our residents. The City's Financial Services Department, who has successfully prepared this document, is to be thanked for a budget that is comprehensive yet easy to read.

Respectfully submitted,

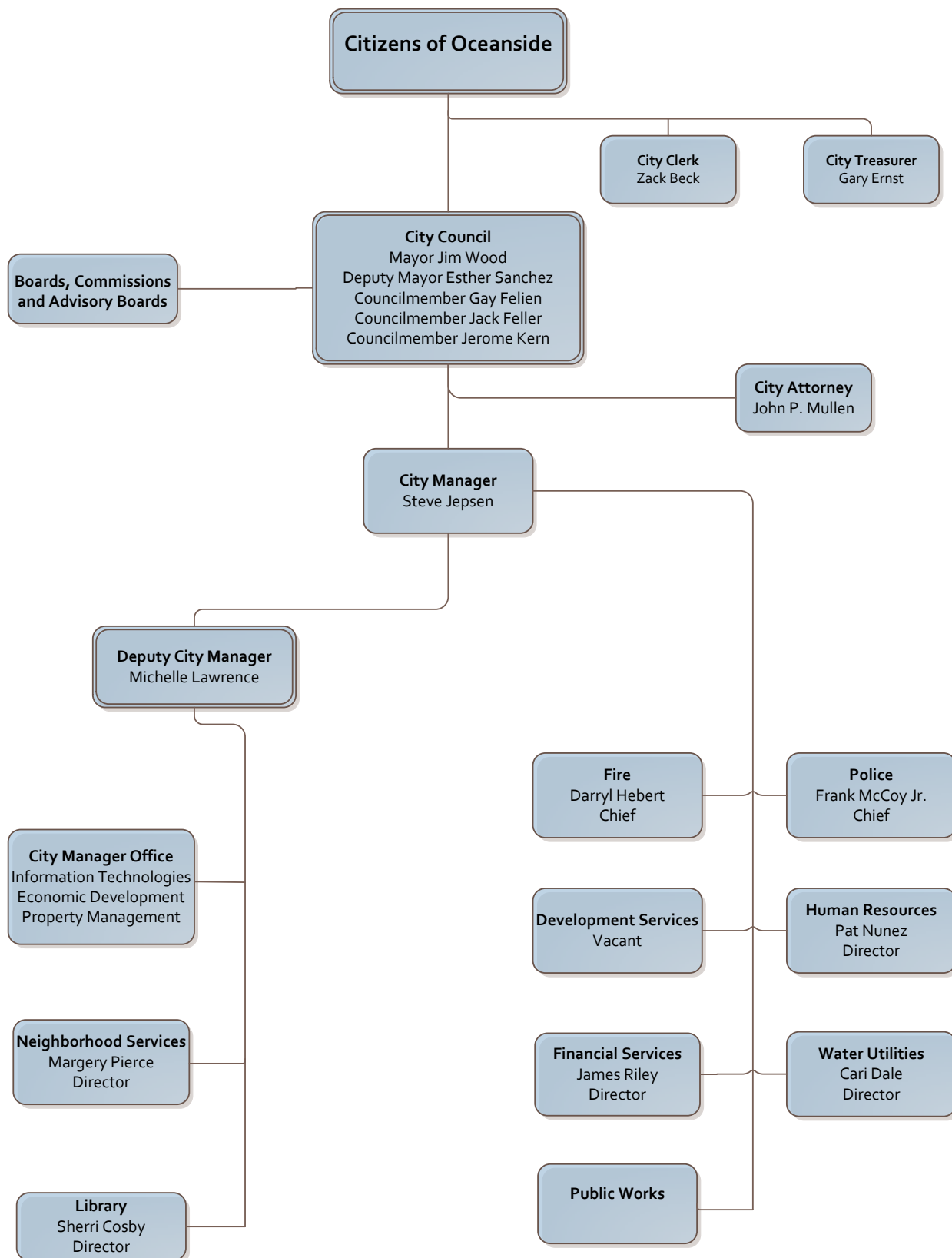
Steve Jepsen
City Manager

ELECTED OFFICIALS

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

EXECUTIVE MANAGEMENT

City Manager	Steve Jepsen
City Attorney	John P. Mullen
Deputy City Manager	Michelle Skaggs-Lawrence
Development Services Director	Vacant
Financial Services Director	James Riley
Fire Chief	Darryl Hebert
Human Resources Director	Pat Nunez
Library Services Director	Sherri Cosby
Neighborhood Services Director	Margery Pierce
Police Chief	Frank McCoy Jr.
Water Utilities Director	Cari Dale



Vision Statement

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

Mission Statement

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

Core Values

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



City Services

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

Sustainable Growth

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

Economic Vitality

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

Quality of Life

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

Civic Engagement

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

GEOGRAPHY/CLIMATE

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

Oceanside's climate is the fifth most desirable in the world and the second most desirable in the nation.

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

COMMUNITY PROFILE

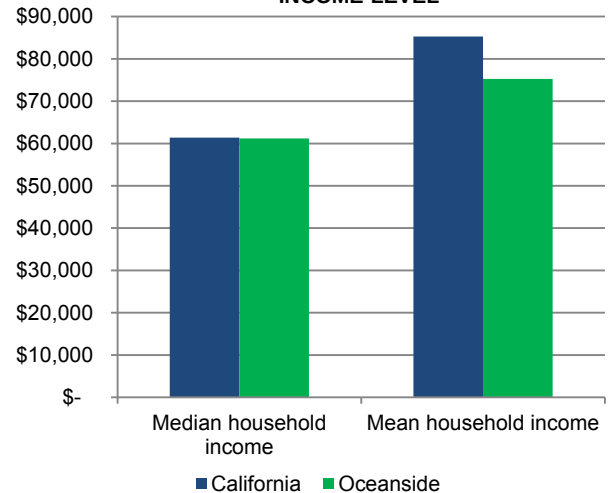
There are 30 City parks, 4 community recreation centers, 2 municipal swim centers, 2 senior centers, 2 City-owned golf courses, 3.5 miles of public beaches, a 1,601-foot fishing pier, a 1,000-slip public marina and the Heritage Village.

DEMOGRAPHICS

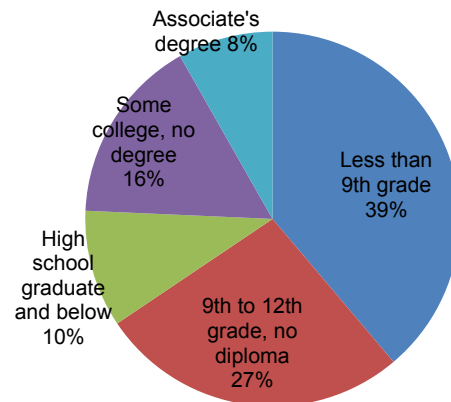
As of January 2014, Oceanside has an estimated total population of 171,183. The median age is 35.2 years.

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

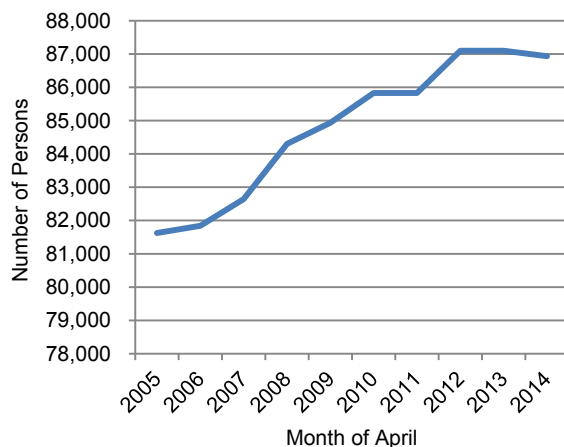
INCOME LEVEL



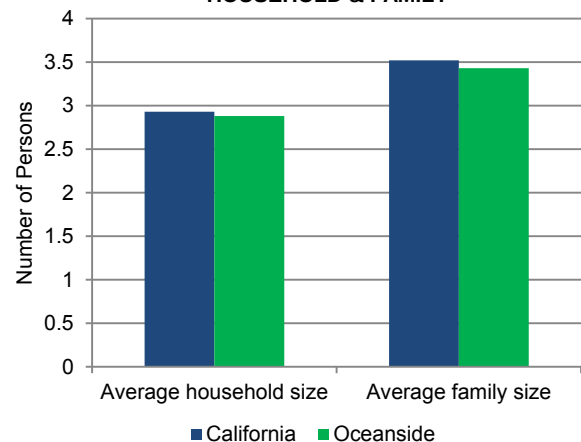
EDUCATIONAL ATTAINMENT

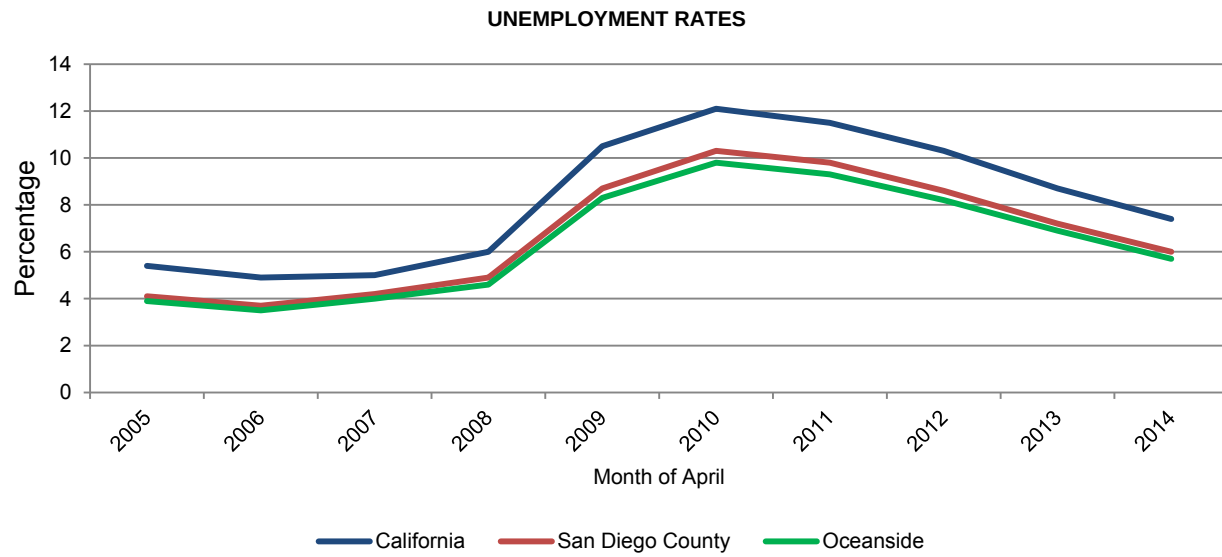


LABOR FORCE



HOUSEHOLD & FAMILY





Sources: City of Oceanside Website
Department of Finance
US Census Bureau

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 1840s, 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. Coutts, staked-out the claim, which was to become the very heart of Oceanside. J. Chauncey Hayes handled the real estate for Meyers and the boom was on.

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

1888

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

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

1890

In the winter of 1890-91, the wharf was destroyed by a storm and Melchoir Pieper, the proprietor of the South Pacific Hotel, salvaged most of the lumber. He took the pilings to his hotel where he kept them 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 1890s Oceanside had three hotels; the South Pacific, the St. Cloud and the Tremont; two drugstores, two livery stables, two blacksmiths, a hardware store, a bakery, a harness shop, a lumber yard, a barber shop, a newspaper, a school and the Oceanside Bank along with many other businesses. There were six churches: Christian, Congregational, Baptist, Episcopal, Holiness and Methodist.

1920

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

1929

This sense of prosperity, of course, was false; founded more on speculation than stability. Oceanside suffered through the Great Depression of 1929 with the rest of the Nation. In spite of economic depression, considerable progress can be measured in the thirties. In 1934, a new city hall was built on Pier View Way; City government had its first permanent home since incorporation.



That same year, a two-year college was founded. The Depression, however, did nothing to stem population growth; Oceanside's population grew from 3,508 in 1930 to 4,652 in 1940, according to U.S. Bureau of the Census figures.

1943

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

1950

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

1960

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

**1980**

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

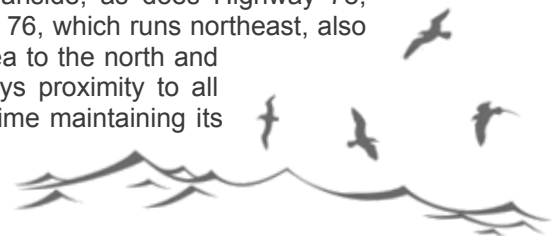
2010

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

2014

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

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



Financial Schedules

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

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

GENERAL FUND - This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Asset Forfeiture, Library, TransNet, Gas Tax, Supplemental Law Enforcement, Maintenance & Special Districts, Community Development Block Grant, Federal/State/Local/Private Grants, HOME Grant, and Housing Assistance Programs.

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

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

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

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

FINANCIAL SCHEDULES

Fund Balance Schedule - All Funds

	Estimated* 4/30/2014 Fund Balance	Adopted FY 14/15 Revenue +	Adopted FY 14/15 Operating Expenditures -	Adopted FY 14/15 Operating Transfers -	Adopted FY 14/15 Capital Expenditures =	Projected 6/30/2015 Fund Balance
GENERAL FUND						
101 General Fund	31,000,000	128,431,666	128,431,374	1,985,721	-	29,014,571
SPECIAL FUNDS						
102 Investment Clearing	-	720,740	720,740	-	-	-
204 Asset Seizure	878,000	66,000	450,000	-	-	494,000
209 Library	-	263,919	263,800	-	-	119
212 TransNet	7,200,000	8,622,161	2,054,931	-	12,524,506	1,242,724
213 Gas Tax	4,300,000	4,846,308	4,420,567	-	-	4,725,741
216 Pavement Repair	-	2	-	-	-	2
217 Supplemental Law	86,000	40,580	40,580	-	-	86,000
218 State Asset Seizure	11,000	200	200	-	-	11,000
221 Oside Lighting District	633,000	1,551,352	1,303,055	-	-	881,297
222 LLEBG	-	132,096	132,096	-	-	-
237 CDBG	199,000	2,673,766	2,673,768	-	-	198,998
241 Sunset Hills	54,000	24,939	30,035	-	-	48,904
242 Mission Meadows	32,000	9,436	44,932	-	-	(3,496)
243 Sunburst Homes	78,000	9,485	12,004	-	-	75,481
244 Douglas Park	334,000	185,237	213,753	-	-	305,484
246 Rancho Hermosa	5,000	28,857	36,471	-	-	(2,614)
247 Santa Fe Mesa	161,000	338,790	390,035	-	-	109,755
248 Del Oro Hills	92,000	536,157	626,996	-	-	1,161
249 Mar Lado	33,000	70,008	103,820	-	-	(812)
250 Guajome Ridge	122,000	54,985	67,043	-	-	109,942
251 Peacock Hills	53,000	16,468	26,757	-	-	42,711
252 Vista Del Rio	60,000	9,935	13,944	-	-	55,991
272 State and Local Grants	-	1,171,138	1,193,969	-	-	(22,831)
273 Federal/State Pass	-	1,408,540	1,413,961	-	-	(5,421)
274 Federal Grant Special	-	1,190,171	1,190,171	-	-	-
276 Other/Private Grants	140,000	13,747	21,413	-	-	132,334
277 HOME Grant	811,000	9,784,528	9,784,530	-	-	810,998
278 Inclusionary In Lieu	5,600,000	729,455	5,602,877	-	-	726,578
281 SA-Low & Mod Housing	600,000	375,596	60,978	-	-	914,618
282 CDC Housing Rehab	-	1,053,622	1,053,622	-	-	-
283 CDC Housing Section 8	685,000	14,812,077	14,897,627	-	-	599,450
284 CDC Admin/Program Development	6,000	212,873	212,520	-	-	6,353
286 CDC Housing Mortgage Rev Bond	228,000	127,200	127,200	-	-	228,000
288 Housing Mobile Home Rent Control	320,000	290,520	290,520	-	-	320,000
289 CDC Hsng CalHome Prog Fd	184,000	366,723	366,250	-	-	184,473
Total Special Funds	22,905,000	51,737,611	49,841,165	-	12,524,506	12,276,940
DEBT SERVICE FUNDS						
402 Ocean Ranch Corp CFD	4,000,000	1,468,320	1,464,992	-	-	4,003,328
403 Pacific Coast Business Park CFD	1,247,000	690,076	614,036	-	-	1,323,040
420 City Debt Service	222,000	5,957,922	5,957,922	-	-	222,000
455 Morro Hills CFD	6,000,000	1,897,644	2,057,188	-	-	5,840,456
961 OPFA Debt Service	-	2,147,872	2,147,872	-	-	-
Total Debt Service Funds	11,469,000	12,161,834	12,242,010	-	-	11,388,824

FINANCIAL SCHEDULES

Fund Balance Schedule - All Funds

	Estimated* 4/30/2014 Fund Balance	Adopted FY 14/15 Revenue + 14/15	Adopted FY 14/15 Operating Expenditures -	Adopted FY 14/15 Operating Transfers -	Adopted FY 14/15 Capital Expenditures =	Projected 6/30/2015 Fund Balance
<i>CAPITAL PROJECTS FUNDS</i>						
501 General Capital Projects	1,927,000	239,649	381,983	-	1,655,000	129,666
503 Public Facility Fees	1,600,000	299,560	56,000	-	175,000	1,668,560
508 Traffic Signal DIF	338,000	42,497	100,000	-	126,000	154,497
510 SLRR Major Water Course	3,800,000	48,285	232,350	-	220,000	3,395,935
511 SLRR DD-1 Zone 1A	665,000	4,527	-	-	105,000	564,527
512 SLRR DD-1 Zone 1B	776,000	6,084	-	-	50,000	732,084
513 SLRR DD-1 Zone 1C	16,000	128	-	-	-	16,128
514 SLRR DD-1 Zone 1D	1,244,000	160,524	145,616	-	-	1,258,908
515 SLRR DD-1 Zone Pilgrim Creek	785,000	6,032	-	-	-	791,032
520 LACrk Mjr Wtr Course Dist 2	147,000	9,281	-	-	24,000	132,281
522 Loma Alta Crk DD2-Zone 2B	279,000	8,285	-	-	100,000	187,285
530 BVCrk Mjr Wtr Dist 3	77,000	539	-	-	-	77,539
531 Buena Vista DD3	362,000	2,996	-	-	75,000	289,996
540 TMI Triangle DD-4	79,000	804	-	-	-	79,804
550 Center City DD-5	39,000	3,157	-	-	36,000	6,157
561 Major Thoroughfare	10,600,000	547,843	228,608	-	2,725,000	8,194,235
581 GF Community Facilities CIP	5,700,000	615,921	1,427,750	-	9,467,721	(4,579,550)
596 Municipal Golf Course Improv	128,000	34,000	34,000	-	-	128,000
598 Park Fees	1,985,000	167,962	159,906	-	6,000	1,987,056
Total Capital Projects Funds	30,547,000	2,198,074	2,766,213	-	14,764,721	15,214,140
<i>ENTERPRISE FUNDS</i>						
711 Water Operating	25,000,000	52,571,708	67,631,854	-	-	9,939,854
712 Water F/A Replacement	17,400,000	21,669,619	700,000	-	26,672,600	11,697,019
715 Water Connection Fees	14,862,000	655,117	-	-	7,295,000	8,222,117
717 Water Debt Service	-	2,214,528	2,765,803	-	-	(551,275)
721 Sewer Operating	16,000,000	28,441,106	34,418,408	-	-	10,022,698
722 Sewer F/A Replacement	20,000,000	19,277,155	1,003,994	-	21,541,531	16,731,630
726 Sewer	3,000,000	380,828	255,000	-	618,519	2,507,309
727 Sewer Debt Service	-	5,078,530	5,196,741	-	-	(118,211)
731 Solid Waste Disposal	8,300,000	23,725,436	25,540,830	-	-	6,484,606
741 Airport	100,000	108,151	102,022	-	-	106,129
742 Airport Debt Service	-	87,942	154,081	-	-	(66,139)
751 Harbor	2,500,000	6,778,061	6,623,443	-	640,000	2,014,618
Total Enterprise Funds	107,162,000	160,988,181	144,392,176	-	56,767,650	66,990,355

FINANCIAL SCHEDULES

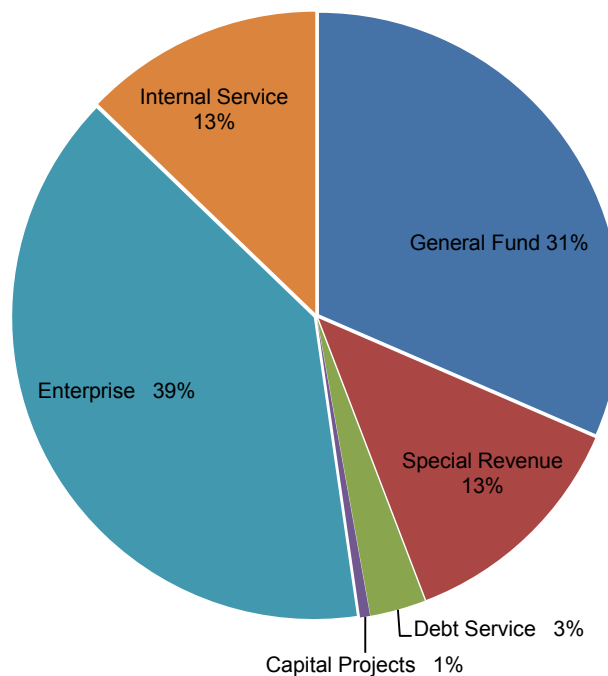
Fund Balance Schedule - All Funds

	Estimated* 4/30/2014 Fund Balance	Adopted FY 14/15 Revenue	Adopted FY 14/15 Operating Expenditures	Adopted FY 14/15 Operating Transfers	Adopted FY 14/15 Capital Expenditures	Projected 6/30/2015 Fund Balance
	+	-	-	-	=	
INTERNAL SERVICE FUNDS						
814 Risk Management	6,900,000	3,520,738	7,220,862	-	-	3,199,876
817 Employee Benefits	-	31,988,175	31,988,428	-	-	(253)
818 Workers Compensation	182,000	3,258,639	3,258,373	-	-	182,266
831 Fleet Management	13,300,000	4,160,566	7,093,198	-	-	10,367,368
841 Information Services	1,730,000	5,523,077	5,366,727	-	-	1,886,350
851 City Building Services	2,370,000	3,400,800	3,496,009	-	-	2,274,791
871 General Services	<u>190,000</u>	<u>325,444</u>	<u>325,444</u>	<u>-</u>	<u>-</u>	<u>190,000</u>
Total Internal Services Funds	24,672,000	52,177,439	58,749,041	-	-	18,100,398
GRAND TOTAL	227,755,000	407,694,805	396,421,979	1,985,721	84,056,877	152,985,228

*Reflects Balances at 4/30/14. This report includes the use of fund balances, less non-spendable and investment in capital assets-net debt, for Operating and Capital budgets.

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
General Fund	116,091,376	114,035,254	129,684,424	126,483,895	128,431,666
Special Revenue	41,416,025	53,273,782	34,969,382	50,129,505	51,737,611
Debt Service	14,524,666	22,091,465	34,402,169	12,601,985	12,161,834
Capital Projects	7,278,007	3,536,741	2,476,255	1,937,261	2,198,074
Enterprise	126,282,185	151,883,090	133,887,356	134,583,029	160,988,181
Internal Service	51,563,469	51,984,170	53,316,275	54,621,048	52,177,439
RDA *	15,724,903	22,445,395	0	0	0
Totals	372,880,631	419,249,897	388,735,861	380,356,723	407,694,805

BUDGETED REVENUES FY 14-15



FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
General					
00101 - General Fd	116,090,776	114,035,254	129,684,424	126,483,895	128,431,666
Payroll Fd	600	0	0	0	0
Total General	116,091,376	114,035,254	129,684,424	126,483,895	128,431,666
Special Revenue					
00102 - Investment Clearing Fd	568,635	488,769	607,206	584,600	720,740
00204 - Asset Seizure Fd	113,910	296,521	146,685	55,997	66,000
00209 - Library Fd	294,880	240,376	239,389	263,919	263,919
00212 - TransNet Fd	9,510,595	9,737,380	5,572,071	261,013	8,622,161
00213 - Gas Tax Fd	4,749,277	5,297,516	4,340,277	5,309,631	4,846,308
00215 - TDA-Transp Devlpmt Act Fd	1,478	1	0	0	0
00216 - Pavement Repair Fd [SLTPPR]	3,141	1,147	2	2	2
00217 - Supptl Law Enforcmt Fd	185,120	186,658	287,511	363,656	40,580
00218 - State & Local Asset Seizure Fd	9,080	1,702	74	200	200
00221 - Oside LightingDistrict 2-91 Fd	1,141,488	1,507,150	1,162,669	5,801,274	1,551,352
00222 - LLEBG/JAG Grant Fd	204,152	161,436	139,549	179,854	132,096
00237 - CDBG Fd	1,363,045	2,201,720	1,362,244	2,726,124	2,673,766
00241 - Sunset Hills MD Fd	24,857	25,133	25,124	24,939	24,939
00242 - Mission Meadows MD Fd	10,875	11,632	9,359	9,436	9,436
00243 - Sunburst Homes MD Fd	9,711	9,509	9,322	9,485	9,485
00244 - Douglas Park MD Fd	186,901	189,774	193,957	182,172	185,237
00246 - Rancho Hermosa MD Fd	28,699	28,935	28,978	28,857	28,857
00247 - Santa Fe Mesa MD Fd	343,851	340,370	339,631	338,790	338,790
00248 - Del Oro Hills MD Fd	544,608	523,276	531,306	536,157	536,157
00249 - Mar Lado MD Fd	88,108	69,233	88,344	88,008	70,008
00250 - Guajome Ridge MD Fd	52,038	52,004	53,757	54,089	54,985
00251 - Peacock Hills MD Fd	16,853	16,421	16,500	16,468	16,468
00252 - Vista Del Rio MD Fd	9,767	9,764	9,463	9,777	9,935
00260 - Traffic Services Fd	591,526	354,228	290,968	0	0
00272 - State and Local Grant Fd	1,061,976	1,665,529	1,268,625	4,136,920	1,171,138
00273 - Federal/State PassThru SR Fd	610,882	429,990	238,189	1,460,088	1,408,540
00274 - Federal Grant Special Rev Fd	2,015,367	1,864,911	513,887	835,912	1,190,171
00276 - Private Grants/Donations Fd	17,519	16,674	9,931	19,610	13,747
00277 - HOME Grant Fund	541,426	1,057,956	661,473	8,429,731	9,784,528
00278 - Inclusionary In Lieu Fund	1,059,736	530,721	956,404	645,717	729,455
00281 - CDC- Low/Mod Hsng Fund	0	10,010,888	280,909	338,972	375,596
00282 - CDC Housing Rehab Loan Prog Fd	120,183	177,924	198,288	1,158,622	1,053,622
00283 - CDC Hsng Section 8 Fd	15,148,649	14,610,440	14,401,844	14,797,810	14,812,077
00284 - CDC Adm/Program Development Fd	251,092	208,971	220,775	236,386	212,873
00286 - CDC Housing Mortgage Rev Bd Fd	151,853	165,617	169,290	140,325	127,200
00288 - Hsng MobileHome Rent Cntrl Fd	261,909	304,374	298,569	288,544	290,520
00289 - CDC Hsng CalHome Prog Fd	122,839	479,132	296,812	796,420	366,723
Total Special Revenue	41,416,025	53,273,782	34,969,382	50,129,505	51,737,611
Debt Service					
00402 - Ocean Ranch Corp Ctr-CFD Fd	2,001,601	1,606,291	13,114,636	1,578,780	1,468,320
00403 - Pacific Coast Business Pk-CFD	579,468	560,962	600,268	613,196	690,076
00420 - General Debt Service Fd	5,350,316	14,107,907	5,590,559	5,829,617	5,957,922
00450 - Trendwest - CFD Fd	7,950	3,229	0	0	0
00452 - Morro Hills Debt Service Fd	4,508	0	0	0	0
00455 - Morro Hills CFD Fd	3,359,336	3,392,921	10,031,113	2,204,109	1,897,644
00917 - 98 Cop Police/Library DS Fd	798,275	873	0	0	0
00961 - OPFA DS Fd	2,173,114	2,168,458	4,332,533	2,138,064	2,147,872
00963 - Oceanside Lighting Dist-DS Fd	250,099	250,824	733,060	238,219	0
Total Debt Service	14,524,666	22,091,465	34,402,169	12,601,985	12,161,834

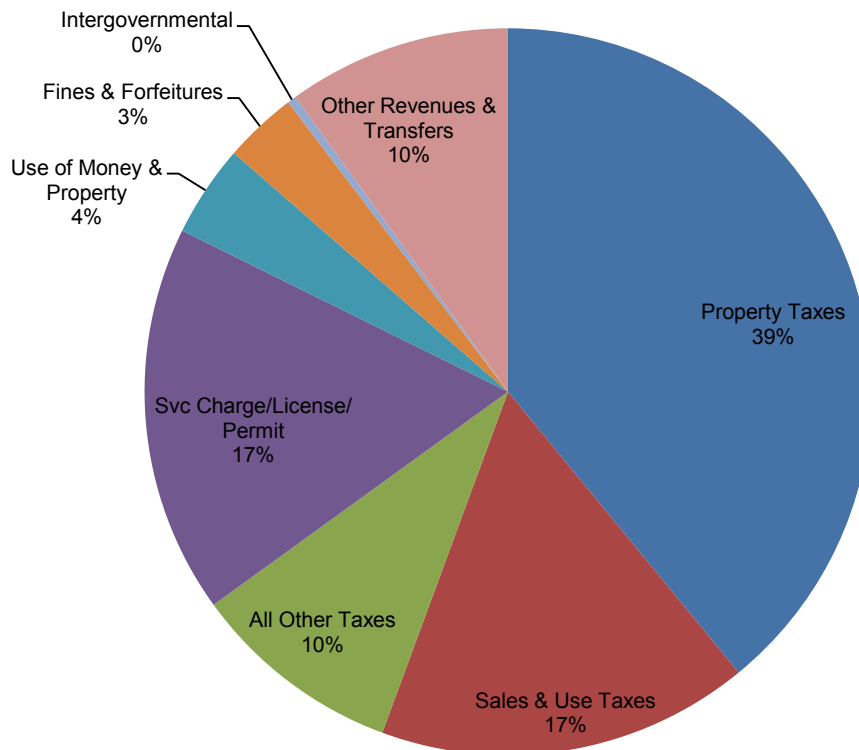
FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
Capital Projects					
00501 - General Capital Projects Fd	3,678,229	1,109,976	20,521	22,649	239,649
00503 - Public Facility Fees Fd	218,377	322,695	612,446	365,000	299,560
00508 - Traffic Signal DIF Fd	86,116	73,888	90,760	62,497	42,497
00510 - SLRR Major Water Course Fd	310,168	390,771	26,456	93,285	48,285
00511 - SLRR-DD-1/Zone-1A Fd	14,543	463,383	4,069	116,527	4,527
00512 - SLRR-DD-1/Zone-1B Fd	11,650	8,050	5,493	6,084	6,084
00513 - SLRR-DD-1/Zone-1C Fd	507	423	117	128	128
00514 - SLRR-DD-1/Zone-1D Fd	327,039	13,378	9,047	14,908	160,524
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	11,678	8,096	5,435	6,032	6,032
00520 - LACrk Mjr Wtr Course Dist 2 Fd	801,011	2,046	40,946	45,281	9,281
00521 - Loma Alta Creek DD-2/Zn-2A Fd	20,508	26,020	2,585	14	0
00522 - Loma Alta Crk DD-2/Zone-2B Fd	25,245	6,786	23,828	27,285	8,285
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	2,506	5,899	1,998	539	539
00531 - Buena Vista Creek DD-3 Fd	8,538	12,425	5,280	2,996	2,996
00540 - TMI Triangle DD-4 Fd	2,590	1,727	743	804	804
00550 - Center City DD-5 Fd	9,373	1,791	3,178	3,157	3,157
00561 - Major Thoroughfare Fees Fd	819,721	509,713	837,656	666,755	547,843
00581 - GF Community Facilities CIP Fd	628,818	228,725	228,154	242,320	615,921
00596 - Municipal GolfCourse Improv Fd	0	162	61,677	40,000	34,000
00598 - Park Fees Fd	301,389	350,786	495,866	221,000	167,962
Total Capital Projects	7,278,007	3,536,741	2,476,255	1,937,261	2,198,074
Enterprise					
00711 - Water Operating Fd	47,118,362	64,202,603	50,889,376	53,315,925	52,571,708
00712 - Water F/A Replacement Fd	4,984,511	5,792,855	6,828,682	6,226,288	21,669,619
00715 - Water Connection Fees Fd	2,357,716	2,018,379	1,205,244	1,162,468	655,117
00717 - Water Debt Service Fd	2,362,415	3,505,146	2,247,390	1,661,338	2,214,528
00721 - Sewer Operating Fd	32,970,735	30,982,623	25,606,294	28,060,067	28,441,106
00722 - Sewer F/A Replacement Fd	1,200,968	7,285,485	8,480,469	7,581,008	19,277,155
00726 - Sewer Expansion/Improvement Fd	840,059	1,790,208	1,022,523	291,864	380,828
00727 - Sewer Debt Service Fd	5,738,140	5,476,527	7,046,270	5,753,611	5,078,530
00731 - Solid Waste Disposal Fd	23,122,578	23,122,915	23,572,670	23,629,300	23,725,436
00741 - Airport Fd	98,798	1,285,861	103,540	104,292	108,151
00742 - Airport Debt Service Fund	0	94,596	87,757	87,507	87,942
00751 - Harbor Fd	5,487,903	6,325,893	6,797,141	6,709,361	6,778,061
Total Enterprise	126,282,185	151,883,090	133,887,356	134,583,029	160,988,181
Internal Service					
00814 - Risk Management Fd	3,497,509	3,855,966	3,690,158	3,624,257	3,520,738
00817 - Employee BenefitsFd	29,416,932	28,755,748	28,892,102	30,306,647	31,988,175
00818 - Workers Compensation Fd	2,797,674	2,995,245	4,042,228	4,133,543	3,258,639
00831 - Fleet Management Fd	6,744,827	7,182,105	7,067,770	7,180,532	4,160,566
00841 - Information Services Fd	5,157,245	5,304,987	5,270,223	5,578,196	5,523,077
00851 - City Building Services Fd	3,949,283	3,615,997	3,475,272	3,474,691	3,400,800
00861 - Radio Communications Svcs Fd	0	0	549,890	0	0
00871 - General Services Fund	0	274,122	328,632	323,182	325,444
Total Internal Service	51,563,469	51,984,170	53,316,275	54,621,048	52,177,439
RDA					
00489 - CDC-CRA Debt Service Fd	5,157,536	16,509,331	0	0	0
Non Redev Downtown Capital Fd	65,815	219,324	0	0	0
00591 - CDC-CRA General Project Fd	7,947,565	4,410,667	0	0	0
00594 - CDC-CRA L&M Income Housing Fd	2,553,986	1,306,073	0	0	0
Total RDA	15,724,903	22,445,395	0	0	0
Grand Total	372,880,631	419,249,897	388,735,861	380,356,723	407,694,805

Description	Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Property Taxes	44,894,609	46,259,461	49,143,021	48,843,382	50,158,500
Sales & Use Taxes	18,408,283	18,923,556	20,427,305	20,962,841	21,278,600
All Other Taxes	10,795,263	11,461,701	11,718,565	11,629,200	12,076,500
Svc Charge/License/Permit	22,767,854	17,512,583	27,544,863	22,510,114	22,195,017
Use of Money & Property	4,240,438	4,265,710	4,765,175	5,108,640	5,260,977
Fines & Forfeitures	3,968,460	4,184,002	4,065,159	4,031,527	4,188,850
Intergovernmental	1,993,286	812,631	576,820	538,744	499,000
Other Revenues & Transfers	9,023,183	10,615,611	11,443,516	12,859,447	12,774,222
Totals	116,091,376	114,035,255	129,684,424	126,483,895	128,431,666

BUDGETED REVENUES FY14-15



FINANCIAL SCHEDULES

Revenue Sources by Type - General Fund

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
Taxes						
4101	PropTaxes-Suppl Curr Sec	436,645	459,247	574,427	712,800	378,000
4101	Prop Taxes-Suppl Curre Unsec	15,667	17,204	0	0	0
4101	Prop Taxes-Curr Secured	28,859,041	29,342,693	30,899,311	32,177,498	33,482,000
4101	Prop Taxes-Curr Unsec	1,037,857	1,015,159	0	0	0
4101	Prop Taxes-Suppl Delinq Sec	22,967	15,456	40,800	28,500	100,000
4101	Prop Taxes-Suppl Delinq Unsec	19,501	4,141	0	0	0
4101	Prop Taxes- PY Secured	359,057	69,064	284,066	300,000	300,000
4101	Prop Taxes- PY Unsecured	2,060	3,622	0	0	0
4101	Prop Taxes-In Lieu	13,323,709	13,459,783	13,510,532	13,795,384	14,282,000
4101	Prop Taxes-Transfer	548,660	627,729	690,461	803,200	489,600
4103	Prop Tax-Residual RPTTF	0	1,221,120	2,874,526	826,000	856,600
4106	Tax Increment-Pass Thru	269,445	24,242	268,898	200,000	270,300
4116	Transient Occupancy Tax	3,325,825	3,817,155	4,239,186	4,265,000	4,500,000
4121	Sales&Use Tax - County	12,592,155	13,288,534	14,197,216	14,297,624	14,491,200
4121	Sales&Use Tax - Prop 172	1,475,031	1,610,871	1,744,180	1,637,800	1,750,000
4121	Sales Tax - Compensation Fd	4,341,096	4,024,151	4,485,909	5,027,417	5,037,400
4126	Card Room Taxes - Table Fees	1,040,089	1,045,688	1,151,243	1,000,000	1,120,000
4156	Business Licenses - %	2,254,064	2,497,264	2,207,036	2,200,000	2,300,000
4156	Business Licenses - Penalty	49,478	59,967	139,747	97,700	50,000
4156	Business Lic - Admin Fee	485,120	0	-2,760	0	0
4166	Franchise Fees	4,125,808	4,041,626	3,981,353	4,066,500	4,106,500
Total Taxes		74,583,275	76,644,717	81,286,132	81,435,423	83,513,600
Licenses and Permits						
4152	Taxicab VLF	0	0	18,656	0	0
4152	Reach Program Branding	0	0	0	8,333	10,000
4161	Prmt-Building	582,016	1,256,302	1,684,948	1,702,888	1,710,000
4161	Prmt-All Inclusive	73	0	0	0	0
4161	Prmt-Street & Curb Engineer	48,980	113,724	0	0	0
4161	Prmt-Grading/Engineering	2,956	1,698	14,978	5,085	10,000
4161	Prmt-Handicap	4,670	0	0	0	0
4161	Prmt-Energy	20,528	0	0	0	0
4161	Prmt-Sign	2,154	0	0	0	0
4161	Prmt-Coastal Development	24,263	85,391	56,473	29,020	10,000
4161	Prmt-Street Name Assignment	7,382	9,000	1,696	1,526	1,500
4161	Prmt-Kiosk Sign Program	3,800	2,720	1,890	2,400	2,400
4161	Prmt-Mobil Home Operator	6,218	6,162	20,574	22,484	20,500
4161	Prmt-Special Events	37,085	41,288	52,715	75,928	75,000
4161	Prmt-Plumbing	44,116	0	0	0	0
4161	Prmt-Electrical	40,884	0	0	0	0
4161	Prmt-Mechanical	18,204	0	0	0	0
4161	Prmt-Transportation Svcs	7,334	98,993	0	0	0
4161	Prmt-Right of Way	0	0	308,085	242,040	250,000
4186	PrkgPrmt-Annual	67,084	70,171	86,844	169,000	0
Total Licenses and Permits		917,745	1,685,449	2,246,859	2,258,704	2,089,400
Fines & Forfeitures						
4196	FF&P	0	0	0	0	0
4196	FF&P - Abandoned Vehicle Abate	106,648	95,585	0	114,000	114,000
4196	FF&P - Impound Fees	17,916	16,600	14,200	15,255	15,000
4196	FF&P - Parking Citation Currnt	2,403,491	2,375,025	2,313,305	2,300,000	2,300,000
4196	FF&P - Uncleared Citations	170	0	0	0	0
4196	FF&P - OPD-False Alarm Fees	112,848	97,325	83,862	81,700	80,000
4196	FF&P - OPD-Admin Tow Fees	0	0	0	250,000	230,000
4196	FF&P - Admin Citation - CdEnfr	103,600	70,100	116,700	119,300	109,850
4196	FF&P - Red Light Photo Fines	211,881	521,111	532,982	431,272	465,000
4196	FF&P - Misc/Other	1,011,907	1,008,257	1,004,110	720,000	875,000
Total Fines & Forfeitures		3,968,460	4,184,002	4,065,159	4,031,527	4,188,850

FINANCIAL SCHEDULES

Revenue Sources by Type - General Fund

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
Use of Money & Property						
4182	Parking Machine Collections	783,946	919,260	1,158,243	1,375,000	1,200,000
4188	Prkg Meter Rev	204,086	183,487	247,338	220,000	250,000
4189	Prkg Lot-Refunds	-340	0	0	0	0
4216	Investment Earnings-Pool	826,353	550,794	470,937	546,160	518,800
4216	Investment Earnings-Pool Prem	12,786	7,796	6,352	8,000	6,000
4351	PM R&L-TideLnd Optical	2,914	3,526	2,883	2,500	2,500
4351	PM R&L-TideLnd Pier Bait	44,037	56,968	51,222	42,680	60,000
4351	PM R&L-TideLnd McDonalds	15,535	0	0	0	0
4351	PM R&L-TideLnd Rubys Diner	207,140	195,812	221,952	200,000	210,000
4351	PM R&L-Cell Tower ROW	234,575	396,458	650,687	573,000	600,000
4351	PM R&L-Cell Tower Cty Prop	188,537	210,856	251,011	246,000	250,000
4351	PM R&L-City	826,409	926,914	939,214	970,000	975,000
4351	PM R&L-TideLnd Tin Fish	0	0	42,456	46,000	45,000
4352	Recreation Rentals	240,073	80,233	89,357	112,137	112,137
4352	Recreation Rentals-Permit Reve	6,066	2,934	7,047	0	0
4353	R&L-Muni Golf Course	185,000	190,000	15,000	60,000	60,000
4353	R&L-Hbr Tideland	408,879	482,450	557,185	521,571	582,632
4353	R&L-L.L.Resource Ctr Rents	54,399	58,224	54,291	55,592	70,726
4353	R&L-REACH Air Prop Lease	0	0	0	130,000	286,000
4354	R&L-Equip	45	0	0	0	0
Total Use of Money & Property		4,240,438	4,265,710	4,765,175	5,108,640	5,260,977
Intergovernmental						
4368	Oth Agencies-Motor Veh InLieu	830,682	90,581	0	0	0
4368	Oth Agencies-Hmowner Prop Tx	296,182	296,301	291,641	300,000	300,000
4368	Oth Agencies-State Mandated	103,993	152,426	75,038	0	0
4368	Oth Agencies-Peace Offcr-Std	33,203	59,192	72,885	65,000	20,000
4368	Oth Agencies- PS Reimbursement	713,570	198,437	129,464	173,744	179,000
4368	Oth Agencies-FBI	13,598	0	0	0	0
4376	State & Local Grant	2,058	7,570	7,792	0	0
4382	Oth Federal Grants	0	8,124	0	0	0
Total Intergovernmental		1,993,286	812,631	576,820	538,744	499,000
Charges for Services						
4358	Special Events	0	78,247	75,121	84,369	80,683
4361	Sports & Athletics	133,304	116,439	122,669	116,955	123,160
4364	Aqua Recre	481,403	414,609	398,636	427,162	427,162
4366	Recreation Program Fees	124,927	88,115	132,792	103,952	138,158
4366	Recreation Senior Programs	21,191	8,532	11,217	14,108	9,638
4366	Summer Camp	3,117	22,295	12,838	20,340	0
4385	Genl Adm Charge	2,874,965	2,464,389	2,483,772	2,756,815	2,799,173
4385	Genl Adm Chrg InLieu of Tax	3,995,000	3,995,000	3,966,240	3,995,000	4,054,900
4411	DocuSvcs-Duplication Svcs	27,904	24,075	20,769	30,238	20,000
4411	DocuSvcs-PublicNtc/Postage	59,961	44,634	12,751	16,020	32,000
4411	DocuSvcs-SaleMaps/Pub/Docs	820	2,086	955	2,034	1,000
4411	DocuSvcs-FingerPrintg Fee	19,112	18,917	16,396	17,238	22,000
4411	DocuSvcs-Accident Rpt Fees	16,803	24,846	26,296	20,255	30,000
4411	DocuSvcs-Tentative Map Fees	6,201	3,793	4,025	5,085	5,000
4411	DocuSvcs-Plan Applicatn Fees	0	0	27,175	30,000	15,000
4411	DocuSvcs-Genl Plan Amendmts	11,153	0	4,801	10,170	10,000
4411	DocuSvcs-Zoning Amendmnts	11,283	0	3,861	8,645	8,000
4411	DocuSvcs-Conditional Use Prmt	148,770	101,843	60,115	36,700	20,000
4411	DocuSvcs-Variance	1,848	8,000	20,000	8,136	10,000
4411	DocuSvcs-Dvlpmnt Plan Rvw	97,782	63,912	40,023	16,020	10,000
4411	DocuSvcs-Revsn/Amnd Appvrd Prj	0	31,764	11,904	0	0
4411	DocuSvcs-Sign Permits	4,760	5,973	1,200	6,102	3,600
4411	DocuSvcs-Review/Research	3,902	25,494	58,450	83,731	81,500
4411	DocuSvcs-Copies/Research	0	0	13,840	12,204	12,000
4412	DocuSvcs-Elections	320	450	775	250	250
4413	DocuSvcs-City Clerk	2,667	2,335	2,167	2,000	2,000
4416	Contract Fee-Waste Mgmt	1,000,000	0	-21	0	0

FINANCIAL SCHEDULES

Revenue Sources by Type - General Fund

		Actuals	Actuals	Actuals	Amended	Adopted
		<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>Budget</u>	<u>Budget</u>
					<u>13-14</u>	<u>14-15</u>
4417	Business Lic - Admin Fee	0	312,829	351,997	325,000	350,000
4426	PlanCk-Bldgs	328,403	604,094	673,551	858,351	700,000
4426	PlanCk-Handicap	3,215	0	0	0	0
4426	PlanCk-Energy	11,081	41	0	0	0
4426	PlanCk-Grading	142,411	163,498	176,012	182,720	200,000
4426	PlanCk-Erosn Cntrl	26,156	43,762	25,641	48,816	40,000
4426	PlanCk-Improv	25,712	53,632	48,154	55,765	54,000
4426	PlanCk-Landscape	80,481	75,648	44,210	61,020	54,000
4426	Substantl Conformity	8,950	11,400	14,100	10,170	15,000
4426	Environ Rvw Fees	27,454	12,342	7,751	5,340	3,600
4426	Subdvn Map-Devlpmt Fees	99,543	4,999	1,200	10,170	1,000
4426	Final Subdvn Map Rvw	749	17,377	0	0	0
4426	Final Parcel Map Rvw	7,345	20,101	0	0	0
4426	Lot Line Adj-Engr	0	3,275	0	0	0
4426	Cert Of Compliance-Engr	318	16,243	0	0	0
4426	Appeal Planner Decisions	2,562	2,469	1,750	0	0
4426	Prcssg Fee-StrVactn-Engr	3,108	5,584	0	0	0
4426	Survey Services	3,050	18,807	38,179	37,629	37,500
4426	Storm Water	0	62,464	74,813	47,020	61,000
4426	Entitlement Reviews	1,194	90,138	251,642	269,523	387,240
4426	Developer's Conference	600	5,400	7,600	6,102	12,000
4426	PlanCK-Final/Parcel Map	0	0	17,238	56,612	40,000
4426	PlanCK-CASp	0	0	0	0	8,500
4430	Technology Surcharge	0	0	0	0	0
4451	Inspectn-MblHm AB925	9,904	9,836	10,096	11,339	14,700
4451	Inspectn-Grading/Engr	143,383	81,281	89,316	83,394	82,000
4451	Inspectn-Erosion	24,796	34,500	22,029	29,697	41,700
4451	Inspectn-Imprvmnt/Engr	147,655	82,987	14,983	36,530	30,000
4451	Inspectn-Ldscp/Engr	101,107	15,020	15,488	20,340	20,000
4451	Inspectn-Spec-OFD	4,275	3,891	5,175	2,034	4,200
4451	Inspectn-SprnklrSys-OFD	203,658	189,214	346,691	322,975	350,000
4451	Inspectn-After Hours	3,465	1,284	16,295	18,815	13,000
4451	Inspectn-Annual - OFD	4,017	0	20,652	50,000	40,000
4452	Other Fees & Svcs	15,858	81,297	69,225	66,190	75,000
4452	Ambulance Billing	5,269,765	2,243,878	3,494,237	3,568,000	3,450,000
4455	Lobbyist Registration	4,425	5,760	4,741	3,400	3,900
4456	Advrtsg & Subscrip	2,837	320	0	0	0
4461	Reimb for Services	1,462,928	301,461	487,111	753,812	630,809
4461	Reimb Svcs - Fire Recovery LLC	17,750	0	0	0	0
4501	Misc Income	539,398	389,923	6,669,468	395,977	153,300
4501	Misc Revenue-Settlement	0	0	20,000	0	0
4501	Misc Inc - Property Sales	0	0	0	0	0
4501	Misc Inc-SatWagering Fee	0	0	0	0	15,000
4503	Inspectn-Grading-Engr	0	0	0	0	0
4503	Inspectn-Improv-Engr	0	0	0	0	0
4526	Internal Svc Fund Rev	3,525,548	3,258,308	4,680,031	5,033,690	5,247,359
4526	Ocean Ranch-IntSvcRev	16,050	15,525	18,096	18,385	17,940
4526	Pacific Coast Bus Pk-IntSvcRev	14,435	12,405	15,372	13,405	16,035
4526	Trendwest-IntSvcRev	2,736	0	0	0	0
4526	Morro Hills-IntSvcRev	31,475	30,395	39,156	25,660	21,610
Total Charges for Services		21,364,988	15,827,134	25,300,764	20,251,410	20,105,617
Other Revenues & Transfers						
4393	Contrib fr NonGovt Src	38,093	20,747	20,130	34,600	0
4393	Cntrb-NonGovtSrc-SONGS	0	40,000	0	20,000	20,000
4393	Cntrb-NonGovtSrc-PalomarCllg	0	35,200	32,400	20,000	20,000
4401	Private Foundations	0	8,502	0	0	0
6800	Trns-f Gas Tax Fd	825,000	924,996	924,996	925,000	535,000
6800	Trns-f Suppl Law Enforcmt Fd	103,000	0	0	0	0
6800	Trns-f LightDist.	20,000	20,004	20,004	20,000	410,000
6800	Trns-f LLEBG Grant Fd	34,511	0	3,029	0	0

FINANCIAL SCHEDULES

Revenue Sources by Type - General Fund

		Actuals	Actuals	Actuals	Amended	Adopted
		<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>Budget</u>	<u>Budget</u>
		<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>13-14</u>	<u>14-15</u>
6800	Trns-f Sunset Hills MD Fd	2,482	2,364	2,484	2,602	2,602
6800	Trns-f Mission Meadows MD Fd	6,448	6,744	7,080	7,430	7,430
6800	Trns-f Sunburst Hms MD Fd	1,403	948	996	1,041	1,041
6800	Trns-f Douglas Park MD Fd	18,538	19,464	20,436	21,460	21,460
6800	Trns-f Rancho Hermosa MD Fd	5,367	5,640	5,916	6,213	6,213
6800	Trns-f Santa Fe Mesa MD Fd	92,426	97,044	101,904	106,995	106,995
6800	Trns-f Del Oro Hills MD Fd	77,811	81,696	85,788	90,075	90,075
6800	Trns-f Mar Lado MD Fd	12,441	13,068	13,068	13,716	13,716
6800	Trns-f Guajome Ridge MD Fd	5,359	5,628	5,904	6,203	6,203
6800	Trns-f Peacock Hills MD Fd	1,734	1,344	1,416	1,482	1,482
6800	Trns-f Vista Del Rio MD Fd	490	516	540	567	567
6800	Trns-f State&Local Grant Fd	0	0	43,788	20,725	0
6800	Trns-f	0	137,926	0	0	0
6800	Trns-f Federal Grant SR	0	8,950	26,091	0	0
6800	Trns-f Inclusionary In Lieu Fu	0	89,000	0	0	0
6800	Trns-f TrendWest CFD	0	408,524	0	0	0
6800	Trns-f Morro Hills DS Fd	741,302	0	0	0	0
6800	Trns-f Public Facility Fees Fd	135,300	0	0	0	0
6800	Trns-f Mjr Thoroughfare Fees F	80,000	0	0	0	0
6800	Trns-f GF Community Fac CIP Fd	340,000	0	0	0	0
6800	Trns-f CDC-CRA General Project	50,575	37,926	0	0	0
6800	Trns-f Water Operating Fd	872,962	797,664	797,664	714,916	720,677
6800	Trns-f Solid Waste Disposal Fd	397,227	2,097,228	3,681,911	4,948,342	5,205,454
6800	Trns-f Airport Fd	18,436	11,808	10,608	10,608	10,700
6800	Trns-f Harbor Fd	4,559,454	4,720,672	4,830,226	5,454,042	5,594,607
6800	Trns-f Risk Mgmt	50,224	94,233	52,912	33,000	0
6800	Trns-f Fleet Management Fd	532,000	756,483	300,000	338,700	0
6800	Trns-f Information Services Fd	0	142,000	434,220	21,730	0
6800	Trns-f 98 Cop PD/Libr DS	0	16,651	0	0	0
6800	Trns-f City Building Services				20,000	0
6800	Trns-f SA-Genl Project Fd	0	12,642	20,004	20,000	0
	Total Other Revenues & Transfers	9,022,583	10,615,611	11,443,515	12,859,447	12,774,222
N/A						
4999	Use of Reserves-FSD Use	0	0	0	0	0
	Total N/A	0	0	0	0	0
	Grand Total	116,090,776	114,035,254	129,684,424	126,483,895	128,431,666

FINANCIAL SCHEDULES

Revenue Sources by Type - Other Funds

	<u>Actuals 10-11</u>	<u>Actuals 11-12</u>	<u>Actuals 12-13</u>	<u>Amended Budget 13-14</u>	<u>Adopted Budget 14-15</u>
Special Revenue					
00102 - Investment Clearing Fd					
Investment Earnings-Pool	568,635	488,770	607,205	584,600	720,740
00204 - Asset Seizure Fd					
Investment Earnings-Pool	9,328	6,220	5,309	5,997	6,000
Oth Agencies-Forftd Prop Share	104,583	46,949	135,085	50,000	60,000
Oth Agencies-Homeland Security	0	243,352	6,291	0	0
00209 - Library Fd					
Investment Earnings-Pool	0	0	115	119	119
State & Local Grant	62,916	971	0	0	0
Contrib fr NonGovt Src	42,713	41,878	50,180	68,000	68,000
Libr Audio Visual Svcs	98,063	94,136	103,281	110,000	110,000
Other Misc. Revenue	20	0	0	0	0
Trns-f Genl Fund	91,168	103,391	85,812	85,800	85,800
00212 - TransNet Fd					
SalesTax-TransNet I 1/2 Cent	1,500,000	0	0	0	0
SalesTax-TransNet II 1/2 Cent	4,230,000	7,500,000	5,249,000	0	8,470,000
Investment Earnings-Pool	1,074	39,299	54,405	62,713	54,466
State & Local Grant	2,669,456	93,693	268,666	198,300	47,695
Other Misc. Revenue	27,034	0	0	0	0
Use of Reserves-FSD Use	0	0	0	0	50,000
Trns-f Genl Fund	0	75,667	0	0	0
Trns-f Gas Tax Fd	0	2,028,720	0	0	0
Trns-f Mjr Thoroughfare Fees F	1,083,031	0	0	0	0
00213 - Gas Tax Fd					
Gas Tax - Sct2105	939,351	833,085	792,203	882,823	879,611
Gas Tax - Sct 2106	626,095	612,825	625,544	691,887	689,341
Gas Tax - Sct2107	1,254,561	1,195,759	1,298,134	1,084,885	1,080,805
Gas Tax - Sct2107.5	10,000	10,000	10,000	10,000	10,000
Gas Tax - Sct 2103	1,733,517	2,462,113	1,438,443	2,467,510	1,914,025
Investment Earnings-Pool	31,838	29,517	20,732	22,526	22,526
Other Misc. Revenue	-2,148	0	0	0	0
Use of Reserves-FSD Use	0	0	0	0	100,000
Trns-f Solid Waste Disposal Fd	150,000	150,000	150,000	150,000	150,000
Trns-f Risk Mgmt	6,062	4,216	5,221	0	0
00215 - TDA-Transp Devlpmt Act Fd					
Investment Earnings-Pool	1,478	1	0	0	0
00216 - Pavement Repair Fd [SLTPPR]					
Investment Earnings-Pool	3,141	1,147	2	2	2
00217 - Supptl Law Enforcmt Fd					
Investment Earnings-Pool	1,003	1,044	305	0	0
State & Local Grant	184,117	185,614	287,206	363,656	40,580
00218 - State & Local Asset Seizure Fd					
Investment Earnings-Pool	0	84	74	0	0
Oth Agencies-Forftd Prop Share	9,080	1,617	0	200	200
00221 - Oside LightingDistrict 2-91 Fd					
Spec Assmt-Lightg Dist	1,136,764	1,109,408	1,156,681	1,142,695	1,147,773
Investment Earnings-Pool	1,239	2,512	3,384	3,579	3,579
Investment Earnings-Pool Prem	465	277	234	0	0
Street Light-Energy Fees	3,020	4,954	2,369	10,000	10,000
Bond Prcds-2013 St Light Lse	0	0	0	4,645,000	0
Trns-f Gas Tax Fd	0	390,000	0	0	390,000
00222 - LLEBG/JAG Grant Fd					

FINANCIAL SCHEDULES

Revenue Sources by Type - Other Funds

	Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Investment Earnings-Pool	4,261	2,138	550	1,030	863
State & Local Grant	0	0	0	107,662	106,233
Oth Federal Grants	199,891	157,678	138,999	71,162	25,000
Misc Income	0	1,620	0	0	0
00237 - CDBG Fd					
HsngLnRePay-MentalHlthSys	0	0	41,001	47,784	41,001
HUD CDBG	1,363,045	2,201,720	1,353,716	2,726,124	2,521,246
Contra-CDBG-Prog Incm	0	0	-33,176	-47,784	-41,001
Contrib fr NonGovt Src	0	0	0	0	152,520
Other Misc. Revenue	0	0	702	0	0
00241 - Sunset Hills MD Fd					
Spec Assmt-Lndscp Dist	24,373	24,723	24,798	24,586	24,586
Investment Earnings-Pool	474	410	326	353	353
Investment Earnings-Pool Prem	10	0	0	0	0
00242 - Mission Meadows MD Fd					
Spec Assmt-Lndscp Dist	9,312	8,900	8,879	8,904	8,904
Investment Earnings-Pool	1,559	885	478	532	532
Investment Earnings-Pool Prem	4	2	2	0	0
Trns-f Risk Mgmt	0	1,845	0	0	0
00243 - Sunburst Homes MD Fd					
Spec Assmt-Lndscp Dist	8,911	8,888	8,827	8,938	8,938
Investment Earnings-Pool	796	620	494	547	547
Investment Earnings-Pool Prem	4	2	2	0	0
00244 - Douglas Park MD Fd					
Spec Assmt-Lndscp Dist	184,412	186,432	190,531	180,021	183,086
Investment Earnings-Pool	2,414	2,278	1,971	2,151	2,151
Investment Earnings-Pool Prem	75	46	38	0	0
Trns-f Risk Mgmt	0	1,018	1,417	0	0
00246 - Rancho Hermosa MD Fd					
Spec Assmt-Lndscp Dist	28,448	28,755	28,864	28,747	28,747
Investment Earnings-Pool	240	173	108	110	110
Investment Earnings-Pool Prem	11	7	6	0	0
00247 - Santa Fe Mesa MD Fd					
Spec Assmt-Lndscp Dist	343,036	338,855	338,370	337,509	337,509
Investment Earnings-Pool	677	1,165	1,261	1,281	1,281
Investment Earnings-Pool Prem	138	0	0	0	0
Trns-f Risk Mgmt	0	350	0	0	0
00248 - Del Oro Hills MD Fd					
Spec Assmt-Lndscp Dist	540,534	520,955	529,766	534,717	534,717
Investment Earnings-Pool	2,969	2,194	1,435	1,440	1,440
Investment Earnings-Pool Prem	215	128	104	0	0
Trns-f Risk Mgmt	890	0	0	0	0
00249 - Mar Lado MD Fd					
Spec Assmt-Lndscp Dist	87,866	69,034	88,116	87,783	69,783
Investment Earnings-Pool	213	182	214	225	225
Investment Earnings-Pool Prem	30	17	14	0	0
00250 - Guajome Ridge MD Fd					
Spec Assmt-Lndscp Dist	50,909	51,047	52,579	53,264	54,160
Investment Earnings-Pool	1,109	945	757	825	825
Investment Earnings-Pool Prem	20	12	10	0	0
Trns-f Risk Mgmt	0	0	410	0	0

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Revenue Sources by Type - Other Funds

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
00251 - Peacock Hills MD Fd					
Spec Assmt-Lndscp Dist	16,204	15,947	16,130	16,062	16,062
Investment Earnings-Pool	642	470	366	406	406
Investment Earnings-Pool Prem	7	4	3	0	0
00252 - Vista Del Rio MD Fd					
Spec Assmt-Lndscp Dist	8,814	9,260	9,066	9,340	9,498
Investment Earnings-Pool	949	502	395	437	437
Investment Earnings-Pool Prem	4	2	2	0	0
00260 - Traffic Services Fd					
FF&P	24,530	0	0	0	0
FF&P - OPD-Admin Tow Fees	359,671	352,468	290,567	0	0
Investment Earnings-Pool	3,933	1,760	401	0	0
DocuSvcs-Accident Rpt Fees	2,378	0	0	0	0
Other Misc. Revenue	1,014	0	0	0	0
Trns-f Asset Seizure Fd	200,000	0	0	0	0
00272 - State and Local Grant Fd					
Investment Earnings-Pool	82	2,749	0	0	0
IntErn-Ocean Ranch-Reserve	0	0	0	2	2
State & Local Grant	1,041,939	1,330,193	734,311	3,246,437	624,906
CA Used Oil Recycle Grant	19,954	90,187	78,862	0	0
Oth Federal Grants	0	0	180,494	532,612	145,774
Contrib fr NonGovt Src	0	0	0	0	103,000
Misc Income	0	59	0	0	0
Trns-f Genl Fund	0	139,346	171,962	254,869	297,456
Trns-f Suppl Law Enforcmt Fd	0	102,996	102,996	103,000	0
00273 - Federal/State PassThru SR Fd					
Investment Earnings-Pool	0	0	18	0	0
HsngLnRePay-NSP	0	0	0	0	1,896
State & Local Grant	366,224	9,288	0	334,005	249,677
Oth Federal Grants	244,658	254,374	238,170	1,126,083	1,156,967
Trns-f Genl Fund	0	166,328	0	0	0
00274 - Federal Grant Special Rev Fd					
Investment Earnings-Pool	0	0	92	0	0
St & Local Grant	0	0	0	53,995	53,995
Federal Grants	0	0	0	339,619	0
Oth Federal Grants	2,015,367	1,781,088	513,794	442,298	1,136,176
Trns-f	0	83,824	0	0	0
00276 - Private Grants/Donations Fd					
Non-PrgmRev-SrSvcs Donations	0	200	0	5,000	0
Non-PrgmRev-SrSvcs Spnsrs	0	8,713	0	0	0
Contrib fr NonGovt Src	2,000	2,000	2,500	5,780	5,647
Private Foundations	15,519	5,761	7,431	8,830	8,100
00277 - HOME Grant Fund					
Investment Earnings-Pool	1,419	661	1,740	0	0
HsngLnRePay-NSP	0	0	0	0	5,439
Hm Ln Payback	291,139	282,962	0	0	0
Hm Ln Payback-VntgPnt	0	0	237,253	348,638	254,516
Hm Ln Payback-1st TimeHmByr	0	0	1,500	0	0
Hm Ln Payback-Contra	-326,897	0	0	0	0
H&N-HOME Grant Revenue	564,812	426,430	40,057	311,870	43,206
H&N-HOME CHDO Req Cmty Hsg	0	543,092	395,237	3,061,532	3,584,016
HOME Grant - Contra	0	-196,040	-15,580	0	0
Misc Income	10,952	851	1,265	0	0

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Trns-f Genl Fund	0	0	0	0	650,000
Trns-f Inclusionary In Lieu Fu	0	0	0	4,707,691	5,247,351
00278 - Inclusionary In Lieu Fund					
Investment Earnings-Pool	72,409	47,399	33,992	37,755	37,755
HsngLnRePay-CntryClub	0	0	85,960	0	0
HsngLnRePay-Cape Cod	0	0	12,753	0	0
Developer Fees	965,850	450,651	776,741	592,562	675,700
Inclusionary Hsng Admin Fee	14,400	15,300	21,700	15,400	16,000
Misc Income	7,077	17,371	25,258	0	0
00281 - CDC- Low/Mod Hsng Fund					
Investment Earnings-Pool	0	0	799	848	848
HsngLnRePay-OldGrove P&I	0	34,531	47,784	47,784	47,784
HsngLnRePay-Lil Jackson	0	0	7,700	0	0
HsngLnRePay-ShadowWay	0	0	224,626	290,340	326,964
Trns-f CDC-CRA Low & Mod	0	9,976,357	0	0	0
00282 - CDC Housing Rehab Loan Prog Fd					
Investment Earnings-Pool	137	96	2	0	0
Investment Earnings-Non-Oper	9,033	7,941	0	0	0
CDC-Rehab Prog Incm	152,966	81,188	13,168	0	12,241
Contra-CDC-Rehab Prog Incm	-152,966	-81,188	0	0	-12,241
Contrib fr NonGovt Src	111,013	169,887	185,118	1,158,622	1,053,622
00283 - CDC Hsng Section 8 Fd					
Investment Earnings-Pool	44,664	25,973	8,891	1,300	1,300
Investment Earnings-Program	127	283	421	1,206	1,206
Sct 8 - Fraud Rcvy-HAP	9,289	9,249	9,830	9,515	8,449
Sct 8 - Prog Admin	1,328,013	1,156,784	1,140,233	1,039,885	1,123,469
Sct 8 - Fraud Rcvy-Admin	9,289	9,249	9,831	9,515	8,449
Sct8 Vchrs-HUD	13,358,563	13,068,988	12,908,917	13,465,497	13,453,132
Sct8 Vchrs-Adm Port In	203,273	192,566	176,793	143,270	171,201
Sct8 Vchrs-Adm Port Out	-7,983	-8,930	-12,940	-9,738	-22,653
FSS-Forfeitures	5,548	18,918	20,306	0	0
FSS-Coord	136,680	137,360	137,360	137,360	67,524
Sct8 Vchrs-Adm Port In	580	0	0	0	0
Other Misc. Revenue	606	0	331	0	0
Misc Inc - HAP Ports	0	0	1,871	0	0
Trns-f CDC Adm/Program Develop	60,000	0	0	0	0
00284 - CDC Adm/Program Development Fd					
Investment Earnings-Pool	1,042	428	353	353	353
Oth Agencies-Habitat	55,000	65,000	60,000	60,000	60,000
Contrib fr NonGovt Src	195,000	143,522	160,423	176,033	152,520
Inclusionary Hsng Admin Fee	0	20	0	0	0
Other Misc. Revenue	50	0	0	0	0
00286 - CDC Housing Mortgage Rev Bd Fd					
Investment Earnings-Pool	5,563	2,445	1,457	1,566	1,566
Inclusionary Hsng Admin Fee	0	0	0	0	0
Bd Hsng AdmFee-Parcwood	16,650	0	0	0	0
Bd Hsng AdmFee-Riverview Sprin	17,088	16,588	24,184	13,125	0
Bd Hsng AdmFee-LagnaVista Mbl	21,650	21,650	22,015	4,000	4,000
Bd Hsng AdmFee-VntgPt 2 Bush	28,250	28,250	28,250	28,250	28,250
Bd Hsng AdmFee-Shadow Way Bd	18,750	18,750	18,750	18,750	18,750
Bd Hsng AdmFee-Country Club Bd	14,634	14,634	14,634	14,634	14,634
Other Misc. Revenue	0	3,300	0	0	0
Trns-f Inclusionary In Lieu Fu	29,268	0	0	0	0
Trns-f CDC Adm/Program	0	60,000	60,000	60,000	60,000

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	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
00288 - Hsng MobileHome Rent Cntrl Fd					
Prmt-MfdHms Prk Registration	235,875	302,394	296,509	286,101	288,077
Investment Earnings-Pool	1,149	1,980	2,060	2,443	2,443
Misc Income	50	0	0	0	0
Trns-f Genl Fund	24,834	0	0	0	0
00289 - CDC Hsng CalHome Prog Fd					
Investment Earnings-Pool	1,107	382	312	473	473
State & Local Grant	0	0	0	0	0
CalHm Prog-Prog Reimb	108,000	434,750	275,000	755,947	342,250
CalHm Prog-Actvty Dlvry Fee	12,000	44,000	20,000	40,000	24,000
Misc Income	1,732	0	1,500	0	0
Total Special Revenue	41,416,024	53,273,784	34,969,374	50,129,505	51,737,611
Debt Service					
00402 - Ocean Ranch Corp Ctr-CFD Fd					
Spec Assmt-CFD&IDComm Fac	1,951,151	1,564,181	1,583,136	1,543,780	1,433,320
Spec Assmt-Admin Fee	30,000	35,000	35,000	35,000	35,000
Investment Earnings-Pool	19,670	6,722	8,768	0	0
Investment Earnings-Pool Prem	775	385	319	0	0
IntErn-Ocean Ranch-Reserve	6	3	0	0	0
IntErn-Ocean Ranch	0	0	887	0	0
Bond Proceeds-13A Ocean Ranch	0	0	11,486,525	0	0
00403 - Pacific Coast Business Pk-CFD					
Spec Assmt-CFD&IDComm Fac	549,235	529,511	567,977	583,196	660,076
Spec Assmt-Admin Fee	30,000	30,000	30,000	30,000	30,000
Investment Earnings-Pool	0	575	904	0	0
Investment Earnings-Pool Prem	230	136	119	0	0
IntErn-Pacific Coast Business	2	-943	1,268	0	0
Misc Income	0	1,683	0	0	0
00420 - General Debt Service Fd					
Interest-05 COP Ref Civic Cntr	0	0	0	0	0
IntErn-Pension Obligation	2	1	1,622	0	0
Interest - 2011 Pol/Libr COP	0	3	0	0	0
R&L-CvcCtr	2,377,724	2,423,200	2,372,808	2,420,288	2,417,575
Bond Proceeds-2011 Pol Libr CO	0	7,725,000	0	0	0
Contrib-Unfunded PERS	2,972,590	3,151,143	3,216,130	3,409,329	3,540,347
IntrnlSvc Fd Rev-2011 Pol/Libr	0	808,560	0	0	0
00450 - Trendwest - CFD Fd					
Transient Occupancy Tax	72,874	0	0	0	0
Spec Assmt-CFD&IDComm Fac	-70,764	0	0	0	0
Investment Earnings-Pool	5,840	3,229	0	0	0
Investment Earnings-Pool Prem	0	0	0	0	0
00452 - Morro Hills Debt Service Fd					
Investment Earnings-Pool	4,508	0	0	0	0
00455 - Morro Hills CFD Fd					
Spec Assmt-Admin Fee	90,000	93,741	132,672	82,000	75,000
Spec Assmt - Spec Taxes	2,328,095	2,383,995	2,182,208	2,122,109	1,822,644
Spec Assmt - PrePayment	914,865	893,687	983,687	0	0
Investment Earnings-Pool	25,359	20,887	18,310	0	0
Investment Earnings-Pool Prem	1,002	603	461	0	0
IntErn-02A Imprv Area1-Reserve	2	0	0	0	0
IntErn-04A Morro Hills-Reserve	2	3	0	0	0
IntErn-02A Morro Hills Int	2	0	0	0	0
IntErn-02A Morro Hills	8	2	0	0	0
IntErn-02A Imprv Area1-Cap Int	0	3	0	0	0

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IntErn-02 A Spec Tax LoC	0	0	0	0	0
IntErn- 02A IA Spec Tax	0	0	0	0	0
IntErn- 04 Morro Hills	0	0	0	0	0
IntErn- 02A ImpArea #1	0	0	0	0	0
IntErn- 02A Morro Hills	0	0	0	0	0
Bond Proceeds-13A Morro Hills	0	0	6,713,774	0	0
00917 - 98 Cop Police/Library DS Fd					
Investment Earnings-Pool	0	873	0	0	0
Int-98COP Pol/Libr-LsePmt	0	0	0	0	0
Trns-f Genl Fund	175,620	0	0	0	0
Trns-f Public Facility Fees Fd	622,655	0	0	0	0
00961 - OPFA DS Fd					
Investment Earnings-Pool	0	-7,399	26,300	0	0
IntErn-03 COP Series A	0	0	16,657	0	0
IntErn-13 COPS Ref Ser A	0	0	4	0	0
Int-03COP Series A Lease	0	0	0	0	0
Int-03COP Ser A -Rsrv Acct	6	3	0	0	0
Interest - 2011 Pol/Libr COP	0	0	2	0	0
R&L-OPFA CIP-03 COP Series A	0	941,150	772,683	0	0
R&L-13COP Ref Ser A	0	0	0	1,349,000	1,349,000
IntrnlSvc Fd Rev-2011 Pol/Libr	0	0	785,760	789,064	798,872
Trns-f Genl Fund	941,314	0	1,500,000	0	0
Trns-f SLRR Major Water Crse	331,794	334,704	331,128	0	0
Trns-f Water Operating Fd	900,000	900,000	900,000	0	0
00963 - Oceanside Lighting Dist-DS Fd					
R&L-2013 St Light Lse	0	0	0	238,219	0
Trns-f Genl Fund	0	0	482,500	0	0
Trns-f LightDist.	250,099	250,824	250,560	0	0
Total Debt Service	14,524,666	22,091,465	34,402,169	12,601,985	12,161,834
Capital Projects					
00501 - General Capital Projects Fd					
Cal Trans Reimb - Pacific Stre	1,632,262	0	0	0	0
Investment Earnings-Pool	34,113	24,092	20,521	22,649	22,649
Other Percentage Rents	154,904	316,305	0	0	0
Other Fees & Svcs	13,237	0	0	0	0
Misc Income	1,843,713	0	0	0	0
Use of Reserves-FSD Use	0	0	0	0	37,000
Trns-f General Fund	0	130,740	0	0	180,000
Trns-f Mjr Thoroughfare Fees F	0	537,525	0	0	0
Trns-f CDC-CRA Genl Projects	0	100,000	0	0	0
Trns-f Risk Mgmt	0	1,314	0	0	0
00503 - Public Facility Fees Fd					
Investment Earnings-Pool	18,228	10,048	8,497	9,480	9,480
Developer Fees	200,149	312,648	603,949	355,520	290,080
00508 - Traffic Signal DIF Fd					
Investment Earnings-Pool	15,651	7,078	2,895	3,247	3,247
Developer Fees	43,465	60,561	86,211	59,250	39,250
Reimb for Services	27,000	6,249	1,655	0	0
00510 - SLRR Major Water Course Fd					
Investment Earnings-Pool	65,936	38,364	26,456	29,443	29,443
Developer Fees	245,090	235,780	0	63,842	3,842
Other Misc. Revenue	-859	0	0	0	0
Use of Reserves-FSD Use	0	0	0	0	15,000
Trns-f State&Local Grant Fd	0	116,627	0	0	0

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00511 - SLRR-DD-1/Zone-1A Fd					
Investment Earnings-Pool	1,617	3,116	4,069	4,527	4,527
Developer Fees	12,927	460,268	0	112,000	0
00512 - SLRR-DD-1/Zone-1B Fd					
Investment Earnings-Pool	11,650	8,050	5,493	6,084	6,084
00513 - SLRR-DD-1/Zone-1C Fd					
Investment Earnings-Pool	507	334	117	128	128
Developer Fees	0	88	0	0	0
00514 - SLRR-DD-1/Zone-1D Fd					
Investment Earnings-Pool	16,435	13,378	9,047	10,038	10,038
Developer Fees	310,604	0	0	4,870	4,870
Use of Reserves - FDS Use Only	0	0	0	0	145,616
00515 - SLRR-DD-1/Zone Pilgram Crk Fd					
Investment Earnings-Pool	11,678	8,096	5,435	6,032	6,032
00520 - LACrk Mjr Wtr Course Dist 2 Fd					
SalesTax - TransNet I 1/2 Cent	750,000	0	0	0	0
Investment Earnings-Pool	414	1,013	646	670	670
Developer Fees	50,597	1,033	40,299	44,611	8,611
00521 - Loma Alta Creek DD-2/Zn-2A Fd					
Investment Earnings-Pool	170	142	12	14	0
Developer Fees	20,338	882	2,574	0	0
Trns-f Genl Fund	0	24,996	0	0	0
00522 - Loma Alta Crk DD-2/Zone-2B Fd					
Investment Earnings-Pool	10,423	6,786	3,192	3,519	3,519
Developer Fees	14,822	0	20,637	23,766	4,766
00530 - BVCrk Mjr Wtr Course Dist 3 Fd					
Investment Earnings-Pool	2,110	1,522	495	539	539
Developer Fees	397	4,377	1,503	0	0
00531 - Buena Vista Creek DD-3 Fd					
Investment Earnings-Pool	7,869	5,045	2,747	2,996	2,996
Developer Fees	669	7,380	2,534	0	0
00540 - TMI Triangle DD-4 Fd					
Investment Earnings-Pool	2,590	1,727	743	804	804
00550 - Center City DD-5 Fd					
Investment Earnings-Pool	1,402	668	284	314	314
Developer Fees	7,971	1,123	2,894	2,843	2,843
00561 - Major Thoroughfare Fees Fd					
Investment Earnings-Pool	190,282	124,153	79,002	88,123	88,123
Developer Fees	615,092	385,560	758,654	459,720	459,720
Reimb for Services	22,418	0	0	0	0
Other Misc. Revenue	-8,071	0	0	118,912	0
00581 - GF Community Facilities CIP Fd					
Technology Surcharge	5,266	21,759	25,026	30,000	34,200
General Plan Surcharge	1,764	26,966	43,132	124,000	171,000
Trns-f Genl Fund	515,000	180,000	159,996	88,320	410,721
Trns-f Fleet Management Fd	106,788	0	0	0	0
00596 - Municipal GolfCourse Improv Fd					
Investment Earnings-Pool	0	162	329	0	0
Contrib fr NonGovt Src	0	0	61,348	40,000	24,000
Use of Reserves - FDS Use Only	0	0	0	0	10,000

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00598 - Park Fees Fd					
Investment Earnings-Pool	24,890	19,002	15,955	17,842	17,842
Developer Fees	277,682	224,192	479,911	203,158	140,120
Misc Income	-1,183	0	0	0	0
Use of Reserves-FSD Use	0	0	0	0	10,000
Trns-f State&Local Grant Fd	0	107,592	0	0	0
Total Capital Projects	7,278,007	3,536,741	2,476,258	1,937,261	2,198,074
Enterprise					
00711 - Water Operating Fd					
FF&P - Misc/Other	513,336	571,989	560,045	626,665	636,289
Investment Earnings-Pool	334,709	278,790	220,574	243,909	175,671
Interest - CDC Corp Yd Loan	35,024	16,943	0	0	0
State & Local Grant	118,854	209,393	0	0	0
Reimb for Services	131,331	5,547	51,491	13,000	24,031
Reimb for Svcs-WtrMtrExchange	323	115	70	300	300
Reimb for Svcs-Water Testing	9,144	1,025	3,723	1,000	1,434
Water Sales	0	0	0	0	0
Water Sales	21,796,586	17,559,693	19,720,585	21,120,200	18,633,212
Water Sales - Admin Fees	714,159	729,995	649,510	535,000	668,995
Water Sales - Wtr Mtr Chg	10,110,780	7,891,249	8,289,358	8,931,368	7,904,994
Water Sales - Cln Strmwtr	823,683	772,079	878,565	1,026,377	1,215,451
Water Sales - Hydro Elec Gen	23,985	27,219	24,631	32,000	22,597
Water Sales - Constructn Fee	36,422	39,798	92,627	69,500	95,406
Water Sales - SDCWA Infrstrctr	1,462,054	1,822,530	1,842,095	1,849,607	1,878,011
Water Sales - SDCWA Surcharge	9,105,138	13,604,958	15,391,160	16,708,790	19,073,578
Water Sales - SDCWA MWD Ready	1,060,056	1,324,408	1,357,126	1,465,367	1,543,465
Water Sales - Fire Svc	0	21,809	76,270	104,900	82,974
Water Sales - VID	0	0	0	462,000	572,800
Other Misc. Revenue	-10,948	11,901	4,480	10,000	20,000
Misc Revenue-Settlement	813,876	1,804	64	0	0
Misc Inc - Sale Surplus Equip	0	0	0	2,000	2,000
Trns-f Genl Fund	0	0	0	56,642	0
Trns-f Gas Tax Fd	20,500	20,496	20,496	20,500	20,500
Trns-f State&Local Grant Fd	0	0	0	36,800	0
Trns-f Water F/A Replacement	0	5,629,013	0	0	0
Trns-f Water Connection Fees	0	12,974,061	1,687,966	0	0
Trns-f Risk Mgmt	19,352	20,758	18,539	0	0
Trns-f Fleet Fund	0	667,029	0	0	0
00712 - Water F/A Replacement Fd					
Investment Earnings-Pool	0	42,694	64,158	70,587	71,208
Water Sales	0	3,964,657	4,773,539	4,231,939	4,773,353
Water Sales - Wtr Mtr Chg	0	1,785,503	1,990,985	1,923,762	2,025,058
Trns-f Water Operating Fd	4,984,511	0	0	0	14,800,000
00715 - Water Connection Fees Fd					
Investment Earnings-Pool	126,659	106,603	78,822	87,468	56,573
Interest-Swr Outfall Loan	193,500	188,708	183,699	0	0
Oth Federal Grants	265,843	186,557	68,373	400,000	0
Dev Fees - Expansion	560,831	1,415,346	794,331	400,000	323,544
Reimb for Svcs-RclmWtr in Lieu	17,346	121,159	80,019	20,000	20,000
Water Sales	16,190	0	0	0	0
Misc Income	1,199	6	0	0	0
Misc Revenue-Settlement	876,148	0	0	0	0
Trns-f Sewer Expnsn/Improv Fd	0	0	0	255,000	255,000
Trns-f Sewer Debt Svc Fd	300,000	0	0	0	0

FINANCIAL SCHEDULES

Revenue Sources by Type - Other Funds

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
00717 - Water Debt Service Fd					
Int-03 COP Water System	0	0	0	0	0
Water Sales	0	1,863,946	1,020,134	661,943	1,072,169
Water Sales - Wtr Mtr Chg	0	839,437	422,343	300,907	454,859
Internal Svc Fund Rev	0	801,762	804,912	698,488	687,500
Trns-f Water Operating Fd	2,362,415	0	0	0	0
00721 - Sewer Operating Fd					
Investment Earnings-Pool	67,002	81,988	92,738	103,296	96,745
Reimb for Services	1,836	3,677	0	30,656	5,000
Reimb for Svcs - Fallbrook PUD	25,986	8,181	12,987	26,133	12,400
Reimb for Svcs - Pendleton Cap	224,758	212,983	203,668	292,088	258,135
Reimb for Svcs - City of Vista	133,472	40,719	0	282,714	283,000
Reimb for Svcs-BrineDischrg	0	169,015	30,183	65,033	75,000
Sewer Svc Fees	0	0	0	0	0
Sewer Rev- Sewer Svc Fees	13,156,910	9,909,396	9,565,283	10,681,366	10,264,851
Sewer Rev - Swr Flow Rev	17,968,885	13,582,513	13,644,583	15,192,716	16,347,447
Sewer Rev - Rainbow MWD	927,347	979,781	841,539	1,050,547	1,045,217
Sewer Rev - Ind Waste	1,248	1,000	24,348	52,003	49,456
Sewer Rev EnvrnMtgtnSrchg	0	0	508,497	253,133	0
Misc Income	9,467	-4,151	36,705	0	0
Misc Revenue-Settlement	432,027	0	0	0	0
Misc Inc - Sale Surplus Equip	16,450	4,541	3,768	4,627	3,855
Trns-f State&Local Grant Fd	0	0	9,902	25,755	0
Trns-f Sewer F/A Replacement	0	3,625,300	632,094	0	0
Trns-f Sewer Expnsn/Improv Fd	0	2,364,087	0	0	0
Trns-f Risk Mgmt	5,348	3,593	0	0	0
00722 - Sewer F/A Replacement Fd					
Investment Earnings-Pool	2,997	36,949	68,466	76,099	79,556
Sewer Svc Fees	0	3,060,749	3,470,932	3,172,334	3,200,536
Sewer Rev - Swr Flow Rev	0	4,187,787	4,941,070	4,332,575	5,097,063
Other Misc. Revenue	30	0	0	0	0
Trns-f Sewer Operating Fd	1,197,941	0	0	0	10,900,000
00726 - Sewer Expansion/Improvement Fd					
Investment Earnings-Pool	11,290	42,132	28,444	31,864	20,987
Developer Fees	0	1,486,006	0	260,000	0
Dev Fees - Expansion	707,045	208,324	890,112	0	359,841
Reimb for Svcs-MyersSt GrvtyRp	0	0	103,967	0	0
Misc Income	0	53,745	0	0	0
Misc Rev - Rainbow Mun Wtr Dst	121,724	0	0	0	0
00727 - Sewer Debt Service Fd					
IntErn-Rinv-08 Rev Ref COP	2	0	0	0	0
IntErn-Rinv-93/03 COPS WWTP	0	0	0	0	0
IntErn-Rinv-08 COP Revenue Ref	0	-5,740	4,325	0	0
IntErn 08 Rev Refi	0	0	10,636	0	0
IntErn 13 COP Refunding	0	0	21,771	0	0
Reimb for Svcs-RMWD	0	0	582,498	0	0
Sewer Svc Fees	0	2,314,929	2,657,597	2,432,058	1,958,882
Sewer Rev - Swr Flow Rev	0	3,167,338	3,769,442	3,321,553	3,119,648
Trns-f Sewer Operating Fd	5,213,137	0	0	0	0
Trns-f Sewer Expnsn/Improv Fd	525,000	0	0	0	0
00731 - Solid Waste Disposal Fd					
Private Dntn-Green Oside	0	0	941	0	0
Cntrct Trash P/U	21,419,456	5,456,556	5,586,631	0	0
Cntrct Trsh P/U-WstMgmt	0	16,450,408	16,152,439	16,750,000	17,183,950

FINANCIAL SCHEDULES

Revenue Sources by Type - Other Funds

	Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Cntrct Trsh P/U-StrmWtr	0	0	0	602,152	620,553
Cntrct Trsh P/U-RS	0	0	0	1,219,131	959,430
Waste Mgmt Collector Payment	1,700,000	850,000	1,829,138	0	0
WM Coll Pymt	0	0	0	1,700,000	1,700,000
WM Coll Pym-Excess Rev	0	0	0	134,000	80,000
Solid Waste Revenue	0	0	0	0	10,000
SolidWst Rev - City Svcs	0	0	0	3,222,017	3,161,503
Misc Income	3,123	5,412	3,316	2,000	10,000
Trns-f State&Local Grant Fd	0	360,455	0	0	0
Trns-f Risk Mgmt	0	84	205	0	0
00741 - Airport Fd					
Investment Earnings-Pool	1,164	0	1,456	0	0
PM R&L-Airport Perm	97,633	100,861	102,084	104,292	108,151
Trns-f Airport DS Fund	0	1,185,000	0	0	0
00742 - Airport Debt Service Fund					
Investment Earnings-Pool	0	9,540	877	0	0
Trns-f Airport Fd	0	85,056	86,880	87,507	87,942
00751 - Harbor Fd					
Investment Earnings-Pool	58,036	36,127	23,297	25,501	25,501
Harbor SlipRntl Revenue	4,055,461	4,610,853	5,074,803	5,044,200	5,060,000
Lshld-Harbor Leases	948,524	1,181,202	1,024,910	964,600	1,017,500
Oside Outrigger Canoe Club	0	0	6,275	15,060	15,060
Other Misc. Revenue	417,545	497,417	667,857	660,000	660,000
Trns-f Genl Fund	8,336	0	0	0	0
Trns-f Risk Mgmt	0	294	0	0	0
Total Enterprise	126,282,185	151,883,090	133,887,354	134,583,029	160,988,181
Internal Service					
00814 - Risk Management Fd					
FF&P - Risk Mgmt-Adm Dmg Recov	0	368,026	159,613	0	0
Misc Income	5,097	260	253	0	0
Misc Revenue-Settlement	5,301	2,630	2,532	0	0
Internal Svc Fund Rev	0	3,485,051	3,527,760	3,624,257	3,520,738
Ins Settlement	159,506	0	0	0	0
Trns-f Genl Fund	1,986,127	0	0	0	0
Trns-f Library Fd	4,533	0	0	0	0
Trns-f Hsng MobileHome Rent Cn	24,987	0	0	0	0
Trns-f CDC-CRA Genl Projects	487	0	0	0	0
Trns-f Water Operating Fd	597,737	0	0	0	0
Trns-f Sewer Operating Fd	287,160	0	0	0	0
Trns-f Solid Waste Disposal Fd	169,446	0	0	0	0
Trns-f Airport Fd	1,564	0	0	0	0
Trns-f Harbor Fd	24,749	0	0	0	0
Trns-f Employee BenefitsFd	225,064	0	0	0	0
Trns-f Fleet Management Fd	5,751	0	0	0	0
00817 - Employee BenefitsFd					
FF&P - HR No Show Fees	0	0	150	0	0
Reimb for Services	24,339	26,528	24,519	17,600	0
Misc Income	1,401	1,634	0	25,300	0
Misc Revenue-Settlement	0	0	341	0	0
Internal Svc Fund Rev	29,391,191	28,727,586	28,867,092	30,263,747	31,988,175
00818 - Workers Compensation Fd					
Misc Income	670	0	0	0	0
Internal Svc Fund Rev	2,797,004	2,995,245	4,042,228	4,133,543	3,258,639

FINANCIAL SCHEDULES

Revenue Sources by Type - Other Funds

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
00831 - Fleet Management Fd					
R&L-Equip-M&O Chg	3,795,633	3,998,017	3,998,016	3,998,022	4,100,566
R&L-Equip-Replace.Chg	2,865,798	2,936,675	2,958,900	2,637,510	0
Misc Income	71,363	146,729	14,945	60,000	60,000
Internal Svc Fund Rev	0	0	0	0	0
Trns-f Genl Fund	0	84,996	0	0	0
Trns-f GF Community Fac CIP Fd	0	0	84,996	485,000	0
Trns-f Risk Mgmt	12,032	15,689	10,913	0	0
00841 - Information Services Fd					
DocuSvcs-Duplication Svcs	2,674	851	0	0	0
DocuSvcs-Pub Copiers	253	3,810	4,255	5,000	5,000
Reimb for Services	55,014	13,928	0	0	0
Misc Income	1,588	61,735	41,336	82,000	82,000
Misc Revenue-Settlement	0	0	0	37,500	0
Internal Svc Fund Rev	5,097,716	5,224,663	5,224,632	5,292,367	5,284,727
Intrnl Svc Fd Rev-Rplcmnt	0	0	0	150,000	151,350
Trns-f Genl Fund	0	0	0	11,329	0
00851 - City Building Services Fd					
PM R&L-City Hall	768	0	0	0	0
Misc Income	1,500	144,838	0	0	0
Internal Svc Fund Rev	3,830,582	3,470,039	3,475,272	3,419,399	3,346,009
Intrnl Svc Fd Rev-Rplcmnt	0	0	0	55,292	54,791
Trns-f General Fund	110,000	0	0	0	0
Trns-f Risk Mgmt	6,433	1,120	0	0	0
00861 - Radio Communications Svcs Fd					
SANDAG-Excess Safe Resrvs	0	0	549,890	0	0
00871 - General Services Fund					
Internal Svc Fund Rev	0	274,122	328,632	323,182	325,444
Total Internal Service	51,563,469	51,984,170	53,316,275	54,621,048	52,177,439
RDA					
00489 - CDC-CRA Debt Service Fd					
Investment Earnings-Pool	12,679	28	0	0	0
IntErn-CDC 02 TAB Reserve	9	4	0	0	0
Trns-f CDC-CRA Genl Projects	5,144,848	3,094,350	0	0	0
Trns-f SA-Debt Svc Fd	0	13,414,949	0	0	0
00504 - Non-Redev Downtown Capital Fd					
Investment Earnings-Pool	65,812	40,061	0	0	0
Int-04/94 TAB	4	0	0	0	0
Transfer In	0	179,263	0	0	0
00591 - CDC-CRA General Project Fd					
Tax Increment-Pass Thru	-1,052,718	-612,760	0	0	0
Tax Increment-CRA	11,077,073	4,902,078	0	0	0
Tax Increment-20% SetAside	-2,215,415	0	0	0	0
Tax Increment-Pass Thru	4,346	0	0	0	0
Investment Earnings-Pool	86,250	35,025	0	0	0
Investment Earnings-SDCnty	3,664	1,103	0	0	0
PM R&L-RDV	1,200	1,200	0	0	0
Contrib fr NonGovt Src	31,330	46,505	0	0	0
Misc Plan Check & Review	11,807	19,026	0	0	0
Other Misc. Revenue	28	30	0	0	0
Trns-f SA-Genl Project Fd	0	18,460	0	0	0
00594 - CDC-CRA L&M Income Housing Fd					
Tax Increment-20% Set Aside	2,215,415	1,225,520	0	0	0
Investment Earnings-Pool	48,756	33,483	0	0	0

FINANCIAL SCHEDULES

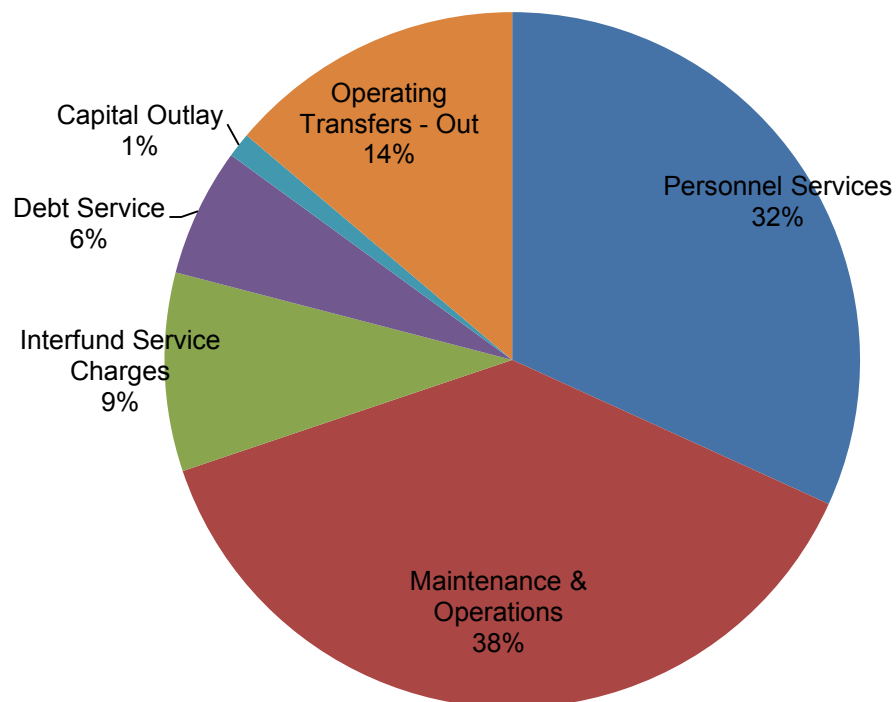
Revenue Sources by Type - Other Funds

	Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Investment Earnings-SDCnty	916	0	0	0	0
HsngLnRePay-OldGrove P&I	0	27,874	0	0	0
HsngLnRePay-Lil Jackson	0	14,973	0	0	0
Transfers In	0	4,224	0	0	0
Trns-f CDC-CRA Debt Svc Fd	288,900	0	0	0	0
Total RDA	15,724,903	22,445,395	0	0	0
Grand Total	256,789,255	305,214,644	259,051,430	253,872,828	279,263,139

Description	Actuals FY 10-11	Actuals FY 11-12	Actuals FY 12-13	Amended Budget FY 13-14	Adopted Budget FY 14-15
Personnel Services	110,162,360	105,198,361	106,553,453	112,788,806	114,745,770
Maintenance & Operations	132,795,481	136,144,268	105,386,230	129,094,005	137,219,615
Interfund Service Charges	28,427,659	33,044,861	33,006,654	35,218,748	33,295,416
Debt Service	23,389,382	21,751,245	52,519,818	21,573,639	21,546,715
Capital Outlay	12,269,808	13,755,801	3,343,173	19,331,479	4,157,112
Operating Transfers - Out	37,999,371	73,735,565	21,674,436	18,926,018	49,898,225
N/A*	16,315,494	24,355,848	39,790,033	34,175,893	37,544,847
Totals	361,359,555	407,985,949	362,273,797	371,108,588	398,407,700

*includes non-cash expenditures including GASB 31 and depreciation

Adopted Budget FY 14-15



FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
General						
00101	General Fd	116,019,216	110,883,450	118,073,334	128,452,456	128,431,374
Total General		116,019,216	110,883,450	118,073,334	128,452,456	128,431,374
Special Funds						
00102	Investment Clearing Fd	489,637	501,284	594,692	584,600	720,740
00204	Asset Seizure Fd	241,257	250,346	24,155	450,000	450,000
00209	Library Fd	309,471	240,388	244,367	263,800	263,800
00212	TransNet Fd	7,724,862	4,696,212	926,589	2,942,412	2,054,931
00213	Gas Tax Fd	3,424,206	6,247,335	3,664,159	4,225,341	4,420,567
00215	TDA-Transp Devlpmt Act Fd	543	107,716	0	0	0
00216	Pavement Repair Fd [SLTPPR]	42,264	218,946	5	0	0
00217	Supptl Law Enforcmt Fd	184,117	187,140	291,109	363,656	40,580
00218	State & Local Asset Seizure Fd	0	-10	161	200	200
00221	Osidge Lighting District 2-91 Fd	1,111,610	1,144,810	1,141,031	6,248,026	1,303,055
00222	LLEBG/JAG Grant Fd	213,847	154,956	143,701	179,854	132,096
00237	CDBG Fd	1,363,045	2,201,720	1,340,548	2,726,122	2,673,768
00241	Sunset Hills MD Fd	17,057	23,927	19,263	28,994	30,035
00242	Mission Meadows MD Fd	38,701	38,049	38,347	46,295	44,932
00243	Sunburst Homes MD Fd	5,503	4,784	6,001	14,428	12,004
00244	Douglas Park MD Fd	132,485	151,267	145,967	192,964	213,753
00246	Rancho Hermosa MD Fd	29,523	34,158	33,192	40,491	36,471
00247	Santa Fe Mesa MD Fd	307,893	265,754	325,915	378,203	390,035
00248	Del Oro Hills MD Fd	519,667	507,308	576,147	636,146	626,996
00249	Mar Lado MD Fd	69,135	72,549	79,702	110,608	103,820
00250	Guajome Ridge MD Fd	38,582	43,724	46,016	59,980	67,043
00251	Peacock Hills MD Fd	27,567	13,479	15,594	24,473	26,757
00252	Vista Del Rio MD Fd	4,088	6,770	5,823	13,252	13,944
00260	Traffic Services Fd	677,380	458,389	474,598	0	0
00272	State and Local Grant Fd	725,029	1,354,526	1,132,458	4,220,201	1,193,969
00273	Federal/State PassThru SR Fd	384,439	222,148	407,803	1,460,088	1,413,961
00274	Federal Grant Special Rev Fd	2,017,042	1,610,103	509,023	835,313	1,190,171
00276	Private Grants/Donations Fd	30,170	20,716	20,720	72,610	21,413
00277	HOME Grant Fund	91,485	742,937	441,415	8,429,732	9,784,530
00278	Inclusionary In Lieu Fund	364,906	624,127	327,390	4,995,499	5,602,877
00281	CDC- Low/Mod Hsng Fund	0	24,016	47,450	119,339	60,978
00282	CDC Housing Rehab Loan Prog Fd	329,471	242,865	198,301	1,158,621	1,053,622
00283	CDC Hsng Section 8 Fd	15,054,655	15,345,448	15,784,393	15,054,864	14,897,627
00284	CDC Adm/Program Development Fd	359,593	203,395	217,544	236,033	212,520
00286	CDC Housing Mortgage Rev Bd Fd	267,420	227,061	162,931	140,325	127,200
00288	Hsng MobileHome Rent Cntrl Fd	169,056	169,368	259,057	288,543	290,520
00289	CDC Hsng CalHome Prog Fd	15,834	99,184	295,042	796,420	366,250
Total Special Funds		36,781,541	38,456,892	29,940,609	57,337,433	49,841,165

FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Debt Service						
00402	Ocean Ranch Corp Ctr-CFD Fd	1,633,049	1,642,262	13,943,766	1,711,058	1,464,992
00403	Pacific Coast Business Pk-CFD	573,401	568,367	589,094	597,705	614,036
00420	General Debt Service Fd	5,452,552	13,999,057	5,697,789	5,829,617	5,957,922
00450	Trendwest - CFD Fd	171,823	408,643	0	0	0
00452	Morro Hills Debt Service Fd	741,359	0	0	0	0
00455	Morro Hills CFD Fd	4,702,140	5,202,145	11,116,699	2,237,365	2,057,188
00917	98 Cop Police/Library DS Fd	799,079	16,580	0	0	0
00961	OPFA DS Fd	2,173,092	2,174,624	6,199,185	2,138,064	2,147,872
00963	Oceanside Lighting Dist-DS Fd	250,099	250,827	731,362	238,109	0
	Total Debt Service	16,496,593	24,262,505	38,277,895	12,751,918	12,242,010
Capital Projects						
00501	General Capital Projects Fd	1,291,646	1,359,774	251,091	115,000	381,983
00503	Public Facility Fees Fd	1,509,806	112,967	365,741	59,300	56,000
00508	Traffic Signal DIF Fd	902,935	322,597	37,610	20,000	100,000
00510	SLRR Major Water Course Fd	2,528,971	697,769	413,720	228,350	232,350
00511	SLRR-DD-1/Zone-1A Fd	643	-583	8,517	0	0
00512	SLRR-DD-1/Zone-1B Fd	24,013	87,668	36,552	47,000	0
00513	SLRR-DD-1/Zone-1C Fd	3,856	14,771	8,302	9,747	0
00514	SLRR-DD-1/Zone-1D Fd	82,757	129,509	56,927	193,616	145,616
00515	SLRR-DD-1/Zone Pilgram Crk Fd	16,041	58,363	52,779	5,000	0
00520	LACrk Mjr Wtr Course Dist 2 Fd	2,233	-92	1,724	0	0
00521	Loma Alta Creek DD-2/Zn-2A Fd	188	2,175	39	0	0
00522	Loma Alta Crk DD-2/Zone-2B Fd	77,415	250,846	37,213	80,000	0
00530	BVCrk Mjr Wtr Course Dist 3 Fd	6,731	59,035	45,767	7,000	0
00531	Buena Vista Creek DD-3 Fd	96,268	103,304	51,090	50,000	0
00540	TMI Triangle DD-4 Fd	8,367	60,637	12,739	11,000	0
00550	Center City DD-5 Fd	45,618	26,561	11,224	6,000	0
00561	Major Thoroughfare Fees Fd	1,542,063	1,515,445	814,766	1,224,841	228,608
00581	GF Community Facilities CIP Fd	1,544,119	195,458	228,492	1,447,568	1,427,750
00596	Municipal GolfCourse Improv Fd	56,761	5,593	3,654	33,500	34,000
00598	Park Fees Fd	196,986	141,403	182,943	164,171	159,906
	Total Capital Projects	9,937,419	5,143,209	2,620,890	3,702,093	2,766,213
Enterprise						
00711	Water Operating Fd	51,694,759	48,688,500	53,426,094	48,415,068	67,631,854
00712	Water F/A Replacement Fd	529,385	8,456,739	1,440,223	1,031,250	700,000
00715	Water Connection Fees Fd	136,977	13,141,820	3,393,746	1,613,750	0
00717	Water Debt Service Fd	593,795	531,895	525,148	2,203,515	2,765,803
00721	Sewer Operating Fd	34,538,071	28,166,570	29,358,845	22,468,375	34,418,408
00722	Sewer F/A Replacement Fd	60,465	6,979,899	1,010,779	918,410	1,003,994
00726	Sewer Expansion/Improvement Fd	5,404	2,500,622	299,857	255,000	255,000
00727	Sewer Debt Service Fd	2,236,665	1,830,885	2,088,630	5,068,380	5,196,741
00731	Solid Waste Disposal Fd	21,408,118	23,014,339	23,049,679	24,033,158	25,540,830
00741	Airport Fd	401,967	165,189	168,819	101,333	102,022
00742	Airport Debt Service Fund	0	1,209,645	24,520	150,462	154,081
00751	Harbor Fd	5,987,273	6,009,451	6,202,087	6,432,754	6,623,443
	Total Enterprise	117,592,879	140,695,553	120,988,427	112,691,455	144,392,176

FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
Internal Service						
00814	Risk Management Fd	2,350,492	1,740,096	3,601,869	3,624,257	7,220,862
00817	Employee BenefitsFd	29,394,955	28,797,529	28,892,869	30,263,746	31,988,428
00818	Workers Compensation Fd	2,783,624	3,462,303	4,135,216	4,009,028	3,258,373
00831	Fleet Management Fd	6,642,923	7,670,013	6,277,346	8,993,414	7,093,198
00841	Information Services Fd	4,743,211	5,041,015	5,258,976	5,470,206	5,366,727
00851	City Building Services Fd	3,662,897	2,978,203	3,178,184	3,489,400	3,496,009
00861	Radio Communications Svcs Fd	792,828	792,829	792,829	0	0
00871	General Services Fund	0	243,904	235,353	323,182	325,444
	Total Internal Service	50,370,931	50,725,893	52,372,642	56,173,233	58,749,041
RDA						
00489	CDC-CRA Debt Service Fd	5,936,754	4,479,921	0	0	0
00504	Non-Redev Downtown Capital Fd	670,966	15,492,766	0	0	0
00591	CDC-CRA General Project Fd	7,315,972	17,682,501	0	0	0
00594	CDC-CRA L&M Income Housing Fd	237,285	163,259	0	0	0
	Total RDA	14,160,977	37,818,447	0	0	0
	Subtotal	361,359,555	407,985,949	362,273,797	371,108,588	396,421,979
	Operating Transfers					1,985,721
	Grand Total	361,359,555	407,985,949	362,273,797	371,108,588	398,407,700

FINANCIAL SCHEDULES

Expenditure Sources by Department - General Fund

	Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
General Government					
City Council	877,566	835,854	837,227	886,812	936,858
City Clerk	1,029,440	1,162,041	1,153,380	1,005,139	1,124,621
City Treasurer	318,127	303,327	315,196	317,996	325,677
City Manager	1,856,195	1,683,171	1,495,376	2,094,208	1,911,971
City Attorney	1,459,495	1,455,401	1,504,259	1,531,088	1,491,877
Non Departmental	9,611,487	6,023,986	7,701,691	10,604,486	8,047,737
Financial Services	4,668,498	4,405,354	4,678,782	5,131,156	5,238,806
Human Resources	922,149	691,047	601,007	687,387	702,004
Total General Government	20,742,957	16,560,181	18,286,919	22,258,272	19,779,551
Public Safety					
Police	46,452,561	45,799,606	47,907,767	50,289,347	51,226,260
Fire	23,118,519	24,136,246	24,920,977	24,995,530	25,810,385
Total Public Safety	69,571,080	69,935,852	72,828,744	75,284,877	77,036,645
Public Works					
Public Works	9,322,385	9,669,042	11,087,088	13,018,070	13,105,800
Total Public Works	9,322,385	9,669,042	11,087,088	13,018,070	13,105,800
Community Development					
Development Services	6,671,701	6,288,182	6,246,850	7,510,918	7,778,771
Total Community Development	6,671,701	6,288,182	6,246,850	7,510,918	7,778,771
Community/Cultural Svcs					
Library	4,898,849	4,338,782	4,227,449	4,758,990	4,659,725
Neighborhood Services	4,812,245	4,091,411	5,396,284	5,621,329	6,070,882
Total Community/Cultural Svcs	9,711,093	8,430,192	9,623,733	10,380,319	10,730,607
Grand Total	116,019,216	110,883,450	118,073,334	128,452,456	128,431,374

FINANCIAL SCHEDULES

General Fund Five-Year Forecast

	Adopted FY14-15	Projection FY15-16	Projection FY16-17	Projection FY17-18	Projection FY18-19
RECURRING REVENUES					
Property	50,159	50,900	51,900	53,000	54,000
Sales	21,279	21,800	22,300	22,900	23,500
TOT	4,500	4,600	4,700	4,800	4,900
Service Fees	14,149	15,350	15,550	15,700	15,900
Other	17,526	17,150	17,350	17,550	17,750
Internal Services	20,818	20,100	20,300	20,500	20,700
TOTAL RECURRING REVENUES	128,431	129,900	132,100	134,450	136,750
RECURRING EXPENDITURES					
Personnel	88,629	89,100	90,700	92,700	94,600
Maintenance & Operations	16,655	16,200	16,500	16,400	16,800
Capital Outlay	118	700	700	700	700
Debt Service	594	600	600	600	600
Internal Service Charges/Transfers	22,435	19,700	19,900	20,100	20,000
TOTAL RECURRING EXPENDITURES	128,431	126,300	128,400	130,500	132,700
PROJECTED SURPLUS/(SHORTFALL)	-	3,600	3,700	3,950	4,050

PURPOSE OF THE FORECAST

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

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

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

SUMMARY

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

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

Without further budget adjustments or corrections, a break-even budget has been adopted for FY 2014-15 and a surplus budget is projected for the following four years.

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget for fiscal year 2014-15 of \$84.1 million. This amount is contained in the fiscal year 2014-15 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete; the adopted fiscal year 2014-15 CIP budget includes approximately \$16.8 million in "new money".

The major new and continuing projects for fiscal year 2014-15 include:

1. Street Overlay Projects	\$6.9 million
2. Melrose Drive Link – Design	\$1.1 million
3. RCS System Replacement	\$4.7 million
4. Beach Restrooms	\$2.9 million
5. Downtown Water Pipeline Replacement	\$6.0 million
6. Lake Ave Sewer Replacement	\$2.6 million

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

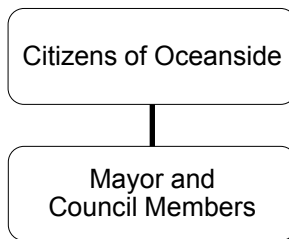
TransNet	\$12.5 million
Thoroughfare	2.7 million
Signals	0.1 million
Drainage	0.6 million
Municipal Buildings	9.6 million
Water	34.0 million
Sewer	22.2 million
Harbor	0.7 million
Miscellaneous City Capital Projects	<u>1.7 million</u>
Total Capital Improvement Programs	<u>\$84.1 million</u>

Maintenance and Operating (M&O) Expenditures

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

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General Government

Organizational Chart by Function**Mission Statement**

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

Service Description

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

Future Objectives**City Services**

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

Sustainable Growth

Encourage and make effective use of infill, mixed use, traditional neighborhood development and redevelopment, as well as 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

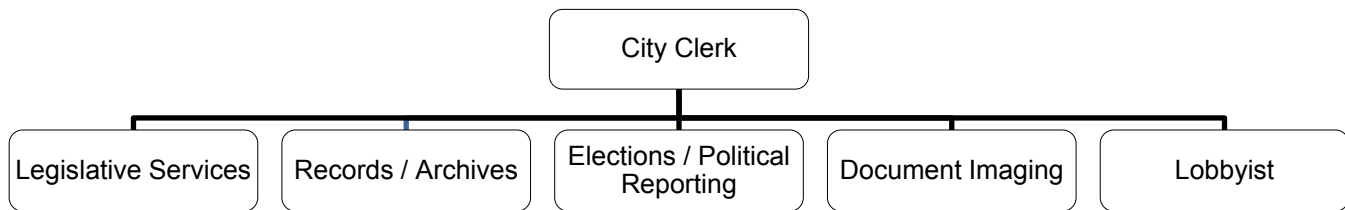
Fully realize the talents and positive contributions of nonprofits; private and public entities; the military; civic leaders; and engaged citizens and neighborhood groups to develop a shared sense of community and help achieve the Council's vision.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	877,566	835,854	837,227	886,812	936,858
	Total Funding Sources	877,566	835,854	837,227	886,812	936,858
EXPENDITURES						
5105	Regular Employees	299,030	283,916	267,199	282,387	284,748
5115	Elected Officials	107,647	108,482	110,947	116,169	116,169
5205	Fringe Benefit Burden	167,318	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	794	1,984	1,946	1,533
5207	Fringe Benefit Burden	0	153,345	158,207	167,377	216,616
5212	Pension Bond Debt Charge	4,660	3,154	3,864	4,842	5,307
5230	Auto Allowance	21,690	20,790	21,600	19,231	19,231
	Total Personnel Services	600,346	570,480	563,801	591,952	643,604
5345	Travel & Conference	8,838	5,409	6,479	24,410	24,630
5350	Training - Registrtn Fees	0	475	0	0	0
5355	Matl Supplies&Services	3,926	3,919	6,750	12,406	12,517
5360	Advertising	0	166	0	0	0
5370	Postage	149	545	217	1,320	1,330
5375	Dues,Books&Subs&Mmbship	1,026	186	427	495	500
5385	Telephone	9,455	6,250	6,623	11,315	11,415
5390	Taxes, Licenses & Permits	0	0	150	0	0
	Total Maintenance & Operations	23,394	16,950	20,646	49,946	50,392
5600	Internal Service Charges	253,826	248,424	252,780	244,914	242,862
	Total Interfund Services Charges	253,826	248,424	252,780	244,914	242,862

EXPENDITURE SUMMARY BY CATEGORY						
	Personnel Services	600,346	570,480	563,801	591,952	643,604
	Maintenance & Operations	23,394	16,950	20,646	49,946	50,392
	Interfund Services Charges	253,826	248,424	252,780	244,914	242,862
	Total Expenditures	877,566	835,854	837,227	886,812	936,858

EXPENDITURE SUMMARY BY PROGRAM						
110100101	Mayor Wood	175,168	168,912	174,342	184,992	199,010
110101101	Council Member-Feller	174,165	166,296	167,513	174,525	177,284
110102101	Council Member-Sanchez	167,646	167,990	152,825	176,623	183,486
110104101	Council Member-Kern	179,663	173,671	178,348	179,740	190,419
110105101	Council Member-Lowery	80,748	0	0	0	0
110106101	Council Member-Felien	100,176	158,986	164,200	170,932	186,659
	Total Expenditures	877,566	835,854	837,227	886,812	936,858

Organizational Chart by Function



Mission Statement

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

Service Description

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

Responsibilities of the department include:

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

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

Major Accomplishments

City Services

- Provided membership services for the City's commissions, boards and committees.
- Completed the 5-year review/update of the Citywide Records Retention Schedule and managed the provisions of the City Records Management Program/Ordinance.

Civic Engagement

- Administered the California Political Reform Act of 1974, serving as the local filing officer for the required conflict of interest filings for approximately 250 designated employees and advisory group members and for the political campaign finance reporting for all locally-active political action committees.
- Expanded the electronic Document Imaging program to include additional City documents. Implemented a more user-friendly full text search engine for greater ease of access to electronic documents, and installed a kiosk in the City Clerk lobby for public use to access/research various electronic documents, including the City's legislative history and many vital records in electronic format. All City departments have

access to the online system, allowing rapid access for research and for response to citizen requests.

- Managed the City's Lobbying Ordinance, tracking lobbyists and their reporting requirements. Provided for online filing and payment of registration forms and fees.
- With Council adoption of an ordinance, implemented the process for required electronic filing of financial disclosure reports by political action committees and received approval from the Fair Political Practices Commission for electronic filing of Statement of Economic Interest reports. This provides the public with faster access to election and political reporting documents and allows for ease of reporting for designated filers and candidates/treasurers of political action committees.

Future Objectives

City Services

- Conduct the November 4, 2014, General Municipal Election and the subsequent Swearing-In ceremony.
- Perform the duties as required of the filing officer for Campaign Statements and Statements of Economic interests.
- Provide additional staff training for the management of the City's Records Retention Schedule and Records Management Program for all departments to assist with document control and management of the City's vital records.

Civic Engagement

- Expand the Document Imaging Program to provide electronic versions of documents for faster and more universal access to records.
- Provide training to designated Statement of Economic Interest filers and Treasurers and Candidates for electronic filing of required reports for campaign financial disclosures.
- Provide the candidates and the public with the latest in legislation and regulations for running a campaign for public office and provide comprehensive election-related information to the public through the City's website.

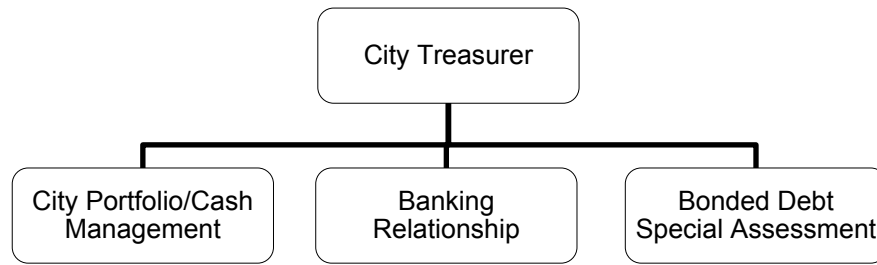
		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	1,029,440	1,162,041	1,153,380	1,005,139	1,124,621
Total Funding Sources		1,029,440	1,162,041	1,153,380	1,005,139	1,124,621
EXPENDITURES						
5105	Regular Employees	408,913	417,047	429,134	470,078	467,612
5110	Temporary/Part Time Employees	11,965	11,224	10,251	13,187	14,992
5115	Elected Officials	127,566	123,447	86,349	23,586	23,586
5120	Overtime	37	0	0	0	0
5205	Fringe Benefit Burden	186,058	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	756	3,614	3,562	2,653
5207	Fringe Benefit Burden	0	173,494	180,214	188,763	200,152
5212	Pension Bond Debt Charge	6,061	5,563	6,252	5,912	6,078
5230	Auto Allowance	3,000	2,875	1,375	0	0
Total Personnel Services		743,601	734,405	717,189	705,088	715,073
5305	Professional Services	30,939	132,755	113,804	6,000	71,054
5310	Temp. Agencies/Individuals	918	0	0	0	0
5320	Repair and Maintenance	26,949	33,386	35,860	13,336	19,525
5330	Machry & Equip <\$10K	0	414	0	0	0
5335	Rents & Leases - Equip, Bldgs	209	416	828	1,288	1,358
5345	Travel & Conference	2,180	115	77	4,372	5,962
5350	Training - Registrtn Fees	755	15	315	305	308
5355	Matl Supplies&Services	30,845	11,132	17,896	16,768	19,582
5360	Advertising	1,642	2,359	2,927	5,848	5,901
5370	Postage	1,532	1,500	1,978	2,034	2,052
5375	Dues,Books&Subs&Mmbship	3,601	4,814	1,592	11,740	20,324
5380	Uniform	0	0	240	0	0
5385	Telephone	1,050	986	762	808	815
Total Maintenance & Operations		100,620	187,891	176,279	62,499	146,881
5600	Internal Service Charges	185,220	239,745	242,387	237,552	262,667
Total Interfund Services Charges		185,220	239,745	242,387	237,552	262,667
5706	Furniture, Fixtures, Software	0	0	17,525	0	0
Total Capital Outlay		0	0	17,525	0	0

EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	743,601	734,405	717,189	705,088	715,073
Maintenance & Operations	100,620	187,891	176,279	62,499	146,881
Interfund Services Charges	185,220	239,745	242,387	237,552	262,667
Capital Outlay	0	0	17,525	0	0
Total Expenditures	1,029,440	1,162,041	1,153,380	1,005,139	1,124,621

EXPENDITURE SUMMARY BY PROGRAM

120120101	Records Management	227,284	270,577	277,770	261,677	291,417
120122101	Legislative Services	617,705	602,186	592,158	600,001	584,488
120123101	Elections	113,919	218,252	192,511	88,238	171,748
120124101	Doc Imaging	70,532	71,026	90,941	55,223	76,968
Total Expenditures		1,029,440	1,162,041	1,153,380	1,005,139	1,124,621

Organizational Chart by Function**Mission Statement**

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

Service Description

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

Major Accomplishments**City Services**

- Refinanced Water Department debt for an annual savings of \$167,000 and provided new funding for capital projects.
- Refinanced three Harbor District loans for an average annual savings of \$10,000.
- Refinanced the Morro Hills Community Facilities Improvement Area and 2004 Series Bonds debt for an average annual savings of \$88,000.
- Refinanced the Ocean Ranch Community Facilities 2004 Series Bonds debt for an average annual savings of \$142,000.
- Outperformed the Portfolio benchmark by 0.28% (annual average 0.93% Yield to Maturity compared to 0.58% average 3-year Constant Maturity Treasury).

- **March 2014 Portfolio Statistics**

Par Value	\$262,260,000
Book Value	\$260,479,664
Market Value	\$258,225,201
Average Yield to Maturity	0.964%
Weighted average Days to Maturity	1,127 days (3.09 years)
Year-to-Date Earnings	\$1,775,366.09

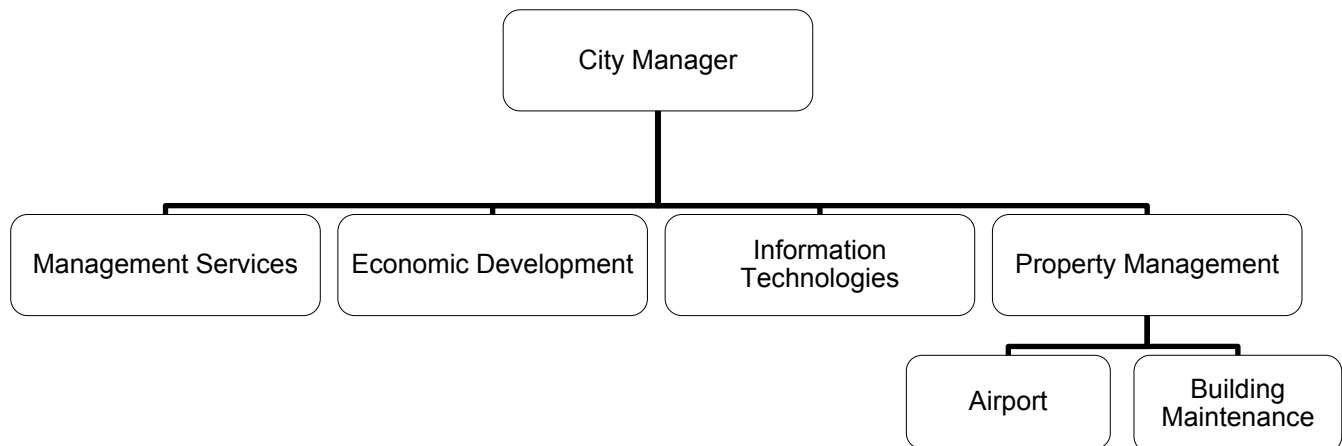
Future Objectives**City Services**

- Refinance eligible bond issues (two issues depending on market conditions) to achieve savings in annual debt service costs.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	318,127	303,326	315,196	317,996	325,677
00102	Investment Clearing Fd	489,637	501,284	594,692	584,600	720,740
00402	Ocean Ranch Corp Ctr-CFD Fd	1,633,049	1,642,262	13,943,766	1,711,058	1,464,992
00403	Pacific Coast Business Pk-CFD	573,401	568,367	589,094	597,705	614,036
00420	General Debt Service Fd	5,452,552	13,999,057	5,697,789	5,829,617	5,957,922
00450	Trendwest - CFD Fd	171,823	408,643	0	0	0
00452	Morro Hills Debt Service Fd	741,359	0	0	0	0
00455	Morro Hills CFD Fd	4,702,140	5,202,145	11,116,699	2,237,365	2,057,188
00489	CDC-CRA Debt Service Fd	2,596	-34	0	0	0
00917	98 Cop Police/Library DS Fd	799,079	16,580	0	0	0
00961	OPFA DS Fd	2,173,092	2,174,624	6,199,185	2,138,064	2,147,872
00963	Oceanside Lighting Dist-DS Fd	250,099	250,827	731,362	238,109	0
Total Funding Sources		17,306,954	25,067,081	39,187,783	13,654,514	13,288,427
EXPENDITURES						
5105	Regular Employees	175,892	170,276	168,577	168,593	166,229
5115	Elected Officials	13,995	17,387	21,422	19,967	19,967
5205	Fringe Benefit Burden	70,928	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	176	1,616	1,581	1,212
5207	Fringe Benefit Burden	0	63,677	71,130	71,672	79,643
5212	Pension Bond Debt Charge	2,858	2,196	2,328	2,203	2,289
Total Personnel Services		263,673	253,712	265,073	264,016	269,340
5305	Professional Services	53,270	77,091	74,488	59,750	61,740
5345	Travel & Conference	1,846	230	300	2,034	2,052
5355	Matl Supplies&Services	1,341	393	1,007	1,159	1,169
5360	Advertising	721	169	168	356	3,000
5370	Postage	369	68	116	153	154
5375	Dues,Books&Subs&Mmbship	195	195	0	203	205
5385	Telephone	230	241	0	0	205
5405	Administration Fees	489,314	501,284	594,075	584,600	720,740
5425	Fiscal Agent/Other Fees	80,332	107,011	582,605	34,525	30,075
Total Maintenance & Operations		627,619	686,682	1,252,758	682,780	819,340
5600	Internal Service Charges	114,770	106,644	121,848	109,020	96,167
Total Interfund Services Charges		114,770	106,644	121,848	109,020	96,167
5651	Principal	7,031,985	6,204,808	41,669,488	6,328,997	6,373,969
5652	Interest	7,834,641	7,405,851	7,717,151	6,269,701	5,729,611
Total Debt Service		14,866,626	13,610,660	49,386,638	12,598,698	12,103,580
5703	Infrastructure > \$100K	661,289	2,355,280	0	0	0
Total Capital Outlay		661,289	2,355,280	0	0	0
6900	Transfers Out	741,302	425,175	0	0	0
Total Transfers - Out		741,302	425,175	0	0	0
5429	Bond Cost	0	0	188,203	0	0
6025	OthFinSources-Capital Leases	0	0	-12,126,893	0	0
6026	OthFinanceUses -	0	7,635,469	0	0	0
6030	GASB 31 Adjmt	29,674	-6,541	100,156	0	0
Total N/A		29,674	7,628,928	-11,838,534	0	0

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
EXPENDITURE SUMMARY BY CATEGORY					
Personnel Services	263,673	253,712	265,073	264,016	269,340
Maintenance & Operations	627,619	686,682	1,252,758	682,780	819,340
Interfund Services Charges	114,770	106,644	121,848	109,020	96,167
Debt Service	14,866,626	13,610,660	49,386,638	12,598,698	12,103,580
Capital Outlay	661,289	2,355,280	0	0	0
Transfers - Out	741,302	425,175	0	0	0
N/A	29,674	7,628,928	-11,838,534	0	0
Total Expenditures	17,304,954	25,067,081	39,187,783	13,654,514	13,288,427

EXPENDITURE SUMMARY BY PROGRAM						
140000101	City Treasurer	318,127	303,326	315,196	317,996	325,677
140192420	2005 Refunding COP	2,421,657	2,423,200	2,420,120	2,420,288	2,417,575
140197420	2011 Pol/Libr COP	0	789,245	0	0	0
1402	CFD-Ocean Ranch	11,798	-821	20,766	0	0
1403	CFD-Pacific Coast Bus.Pk	0	-466	3,408	0	0
1450	CFD-Trendwest	2,046	119	0	0	0
1452	MorroHills Debt Svc	741,359	0	0	0	0
1455	CFD-Morro Hills	13,177	-4,050	44,057	0	0
1489	CDC-CRA Debt Service	2,596	-34	0	0	0
170140961	2013COP Refunding SerA	0	0	-10,717,253	1,349,000	1,349,000
170141455	CFD-Morro Hills 2013A Ref	0	0	199,504	0	483,631
170142402	CFD-Ocean Ranch 2013A Ref	0	0	254,677	0	635,915
170170961	93COP Refunding SerA	2,173,092	2,175,842	16,099,409	0	0
170171917	98COP Police/Library DS	799,079	0	0	0	0
170182420	Pension Obligation Bds	3,030,895	3,151,143	3,277,669	3,409,329	3,540,347
170189455	CFD-Morro Hills (02)	1,760,619	3,128,035	8,430,430	627,438	0
170190455	CFD-Morro Hills (ImpArea#1)	1,249,279	818,360	946,148	684,732	473,577
170191455	CFD-Morro Hills (04)CFD	1,679,065	1,259,800	1,496,560	925,195	0
170193450	CFD - Trendwest DS	169,777	408,524	0	0	0
170194402	CFD-Ocean Ranch 2002A	851,075	860,165	12,873,518	897,064	0
170195402	CFD-Ocean Ranch 2004A	770,175	782,918	794,806	813,994	829,077
170196403	CFD-Pacific Coast Business.Pk	573,401	568,833	585,685	597,705	614,036
170197961	2011 Pol/Libr COP	0	0	785,104	789,064	798,872
170198455	14 Morro Hills SpTx-Ref IA1	0	0	0	0	460,419
170199455	14 Morro Hills SpTx-Ref	0	0	0	0	639,561
1917	98 Cop Police/Library DS	0	16,580	0	0	0
1961	OPFA DS Fd	0	-1,217	31,925	0	0
200010102	Allocation of Interest	489,637	501,284	594,692	584,600	720,740
420	General Debt Service BS	0	7,635,469	0	0	0
605611963	Oceanside Lighting Dist-DS	250,099	250,827	731,362	238,109	0
Total Expenditures		17,306,954	25,067,081	39,187,783	13,654,514	13,288,427

Organizational Chart by Function**Mission Statement**

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

Service Description

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

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

Future Objectives**City Services**

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

Economic Vitality

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

Quality of Life

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

GENERAL GOVERNMENT

Budget Summary - City Manager

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	1,856,195	1,683,171	1,495,376	2,094,208	1,911,971
00221	Osidge Lighting District 2-91 Fd	1,111,610	1,144,810	1,141,031	6,248,026	1,303,055
00241	Sunset Hills MD Fd	17,057	23,927	19,263	28,994	30,035
00242	Mission Meadows MD Fd	38,701	38,049	38,347	46,295	44,932
00243	Sunburst Homes MD Fd	5,503	4,784	6,001	14,428	12,004
00244	Douglas Park MD Fd	132,485	151,267	145,967	192,964	213,753
00246	Rancho Hermosa MD Fd	29,523	34,158	33,192	40,491	36,471
00247	Santa Fe Mesa MD Fd	307,893	265,754	325,915	378,203	390,035
00248	Del Oro Hills MD Fd	519,667	507,308	576,147	636,146	626,996
00249	Mar Lado MD Fd	69,135	72,549	79,702	110,608	103,820
00250	Guajome Ridge MD Fd	38,582	43,724	46,016	59,980	67,043
00251	Peacock Hills MD Fd	27,567	13,479	15,594	24,473	26,757
00252	Vista Del Rio MD Fd	4,088	6,770	5,823	13,252	13,944
00501	General Capital Projects Fd	0	0	0	0	25,000
00596	Municipal Golf Course Improv Fd	0	0	0	24,000	24,000
00841	Information Services Fd	4,743,211	5,041,015	5,258,976	5,470,206	5,518,077
00851	City Building Services Fd	3,662,897	2,978,203	3,178,184	3,489,400	3,496,009
00871	General Services Fund	0	243,904	235,353	323,182	325,444
Total Funding Sources		12,564,115	12,252,869	12,600,887	19,194,856	14,169,346
EXPENDITURES						
5105	Regular Employees	3,338,090	3,114,919	2,967,528	3,315,360	3,102,882
5110	Temporary/Part Time Employees	8,278	10,893	36,441	53,488	49,722
5120	Overtime	39,532	25,270	36,984	21,000	21,000
5205	Fringe Benefit Burden	1,178,696	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	21,440	42,362	33,571	32,013
5207	Fringe Benefit Burden	0	1,049,252	1,071,254	1,225,903	1,282,029
5212	Pension Bond Debt Charge	37,706	42,805	43,788	37,649	38,412
5230	Auto Allowance	5,989	4,414	4,188	3,696	3,696
5235	Compensated Absences	38,694	24,067	-83,105	0	0
Total Personnel Services		4,646,985	4,293,061	4,119,440	4,690,667	4,529,754
5305	Professional Services	281,803	365,106	232,918	334,371	371,931
5310	Temp. Agencies/Individuals	32,057	38,120	55,441	106,785	106,968
5315	Utilities	1,803,148	1,888,049	1,953,786	2,083,509	2,168,298
5320	Repair and Maintenance	2,519,235	2,214,265	2,447,782	2,834,849	2,908,815
5325	Infrastructure < \$100K	42,405	95,792	238,430	282,516	282,516
5326	Studies & Reports	0	0	9,350	0	3,981
5330	Machinery & Equip <\$10K	533,923	525,895	278,287	568,281	564,003
5335	Rents & Leases - Equip, Bldgs	445,974	411,680	373,568	466,550	400,203
5345	Travel & Conference	10,401	6,443	7,374	30,572	30,869
5350	Training - Registrtn Fees	1,546	55	2,330	3,687	3,725
5355	Matl Supplies & Services	369,047	299,113	289,810	348,469	343,686
5360	Advertising	3,897	10,075	6,681	8,406	8,570
5365	Marketing	16,594	16,947	13,362	15,051	16,405
5370	Postage	1,454	4,159	4,327	4,448	4,473
5375	Dues, Books & Subs & Mmbship	8,491	18,981	8,475	14,817	15,626
5380	Uniform	16,395	14,964	17,720	19,933	25,939
5385	Telephone	555,623	460,170	569,878	623,140	586,451
5390	Taxes, Licenses & Permits	9,591	7,409	5,637	38,673	22,617
5395	Contrib-Community Svc/NonProf	0	0	57	0	0
5410	TBD - Cal Card Purchases	0	36	0	0	0
5435	Special Events	0	0	0	0	25,000

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
5440	Radio Network Operating Cost	5,775	5,722	5,719	5,156	7,950
5450	Contingencies	16,718	0	0	50,850	70,000
	Total Maintenance & Operations	6,674,079	6,382,982	6,520,934	7,840,063	7,968,026
5600	Internal Service Charges	706,898	865,687	909,419	915,155	852,432
	Total Interfund Services Charges	706,898	865,687	909,419	915,155	852,432
5653	Inter Agency Capital Lease	0	0	0	238,219	0
	Total Debt Service	0	0	0	238,219	0
5703	Infrastructure > \$100K	0	0	0	5,094,947	0
5704	Machinery & Equipment	0	12,518	74,115	0	0
	Total Capital Outlay	0	12,518	74,115	5,094,947	0
6900	Transfers Out	494,598	647,284	950,316	415,805	667,784
	Total Transfers - Out	494,598	647,284	950,316	415,805	667,784
6005	Capitalized Expenditures	0	39,657	-16,286	0	0
6010	Depreciation Expense	33,848	13,664	14,482	0	0
6030	GASB 31 Adjmt	7,707	-1,984	28,466	0	0
6999	PELRF	0	0	0	0	151,350
	Total N/A	41,555	51,338	26,662	0	151,350

EXPENDITURE SUMMARY BY CATEGORY

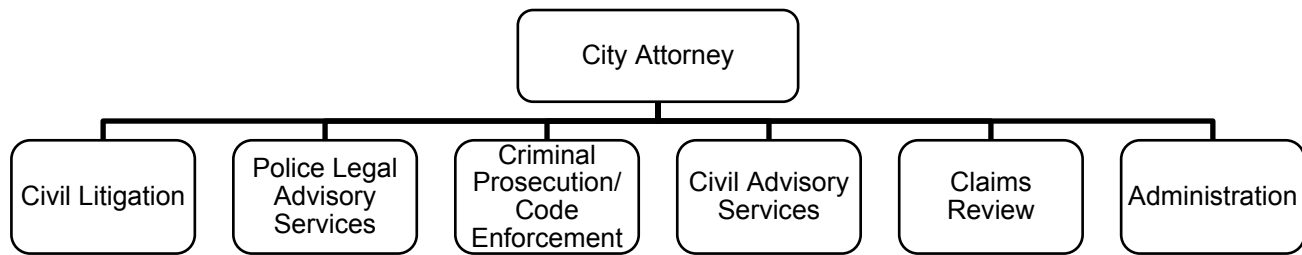
Personnel Services	4,646,985	4,293,061	4,119,440	4,690,667	4,529,754
Maintenance & Operations	6,674,079	6,382,982	6,520,934	7,840,063	7,968,026
Interfund Services Charges	706,898	865,687	909,419	915,155	852,432
Debt Service	0	0	0	238,219	0
Capital Outlay	0	12,518	74,115	5,094,947	0
Transfers - Out	494,598	647,284	950,316	415,805	667,784
N/A	41,555	51,338	26,662	0	151,350
Total Expenditures	12,564,115	12,252,869	12,600,887	19,194,856	14,169,346

EXPENDITURE SUMMARY BY PROGRAM

1221	Oceanside Lighting Dist	271,483	270,192	279,766	0	0
1241	Sunset Hills	232	-48	784	0	0
1242	Mission Meadows	558	-81	868	0	0
1243	Sunburst Homes	336	-68	1,113	0	0
1244	Douglas Park	1,291	-286	4,926	0	0
1246	Rancho Hermosa	136	-21	290	0	0
1247	Santa Fe Mesa	682	-206	3,293	0	0
1248	Del Oro Hills	1,852	-391	3,882	0	0
1249	Mar Lado	162	-27	567	0	0
1250	Guajome Ridge	540	-110	1,802	0	0
1251	Peacock Hills	260	-53	837	0	0
1252	Vista Del Rio	274	-55	902	0	0
150010101	Management Svcs	643,372	640,821	517,823	715,074	558,106
150150101	City Manager-Contingency	16,718	71,245	15,976	74,850	70,000
150151101	Media Relations	2,506	0	0	0	0
150340101	Downtown Planning	0	0	27,657	27,124	0
150438501	Fireworks	0	0	0	0	25,000
155010841	Information Systems	1,674,581	1,985,129	1,653,170	1,879,533	1,859,326
155155841	Audio Visual	116,990	111,870	121,958	120,971	123,582
155157841	Communications	509,801	539,860	574,482	613,851	619,236
155158841	City Wide Copiers/Printers	399,547	360,848	344,608	364,969	387,000

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
155159841	Building Controls	48,040	49,561	50,665	50,850	51,308
155160841	Financial Software	183,579	167,208	262,294	231,684	230,194
155162841	Network Infrastructure	457,726	559,676	513,202	767,108	754,608
155164841	Public Safety System	628,852	525,282	602,928	574,599	541,977
155165841	SCADA	137,593	136,812	181,152	178,464	175,256
155167841	Utility Billing/Sftwr Maint	556,706	594,769	508,138	666,447	624,240
155225841	Hardware/Software Reserve	0	0	0	0	151,350
1841	Information Services	29,796	9,999	446,379	21,730	0
1851	City Building Services	4,052	3,665	2,323	20,000	0
270271871	Centralized Call Center	0	243,904	235,353	323,182	325,444
310332101	Economic Development Program	375,920	309,724	292,274	312,840	380,980
320000101	Property Management	817,680	661,381	641,645	964,320	896,885
320317221	Oceansid Lighting Dist 2-1991	840,127	874,618	861,265	914,860	1,303,056
320319249	Mar Lado Landscape	68,974	72,576	79,135	110,608	103,820
320320250	Guajome Ridge	38,042	43,834	44,214	59,980	67,043
320321251	Peacock Hills	27,307	13,532	14,757	24,473	26,757
320322252	Vista Del Rio	3,814	6,825	4,920	13,252	13,944
320323241	Sunset Hills	16,826	23,974	18,479	28,994	30,035
320324242	Mission Meadows-Area A	3,278	2,871	3,139	4,592	4,713
320325242	Mission Meadows-Area B	34,865	35,259	34,340	41,703	40,219
320326243	Sunburst Homes	5,166	4,852	4,889	14,428	12,004
320327244	Douglas Park	111,522	129,672	116,600	159,099	175,416
320328244	Vandergrift Annex	19,672	21,880	24,441	33,865	38,337
320329246	Rancho Hermosa	29,387	34,179	32,902	40,491	36,471
320330247	Santa Fe Mesa	307,211	265,960	322,622	378,203	390,035
320331248	Del Oro Hills	517,815	507,699	572,265	636,146	626,996
320345221	2013 St Light RetroFit Lease	0	0	0	5,333,166	0
320349101	Heritage Park	0	0	0	0	6,000
320431596	OMGC Mgmt Contract	0	0	0	24,000	24,000
600602851	Building Crafts	724,945	495,744	506,904	653,792	792,191
630603851	City Building Maintenance	1,401,974	1,387,235	1,507,178	1,491,991	1,406,218
630605851	COC Building Maint	463,237	325,215	362,138	373,583	371,584
630614851	Police Building Maint	33,429	7,391	1,196	0	0
630615851	Police/Library Bldg Maint	1,035,262	758,953	798,445	950,034	926,015
Total Expenditures		12,564,115	12,252,869	12,600,887	19,194,856	14,169,346

Organizational Chart by Function



Mission Statement

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

Service Description

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

Major Accomplishments

City Services

- Successfully defended the City in several noteworthy civil litigation cases, including securing summary judgment in an alleged police excessive force claim. The City Attorney's office prevailed in a case filed by a homeowners association seeking to abandon its duty to maintain median landscaping on a major public street. In addition,

the City secured judgment in its favor in a federal action filed by an illegal gambling establishment alleging the City conducted an unconstitutional search of its premises. Additionally, the City Attorney's office secured the reversal of an adverse jury verdict in a high exposure lawsuit arising under the Fair Employment and Housing Act.

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

Economic Vitality

- Drafted Disposition and Development Agreement for the development of recreational and commercial land at El Corazon.
- Assisted the City in fulfilling all post-redevelopment statutory obligations under AB 26 and AB 1484, including the prosecution of a successful lawsuit against the County Auditor and Controller and the State Department of Finance over illegal attempts to withhold property tax to the Oceanside Successor Agency.
- Negotiated and Drafted Real Estate Agreements with the developer of the Oceanside Beach Resort which will be reviewed by City Council and the Oversight Board/ Department of Finance in 2014.

Future Objectives

City Services

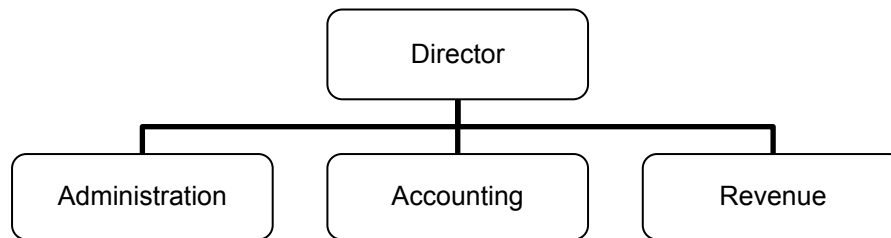
- Provide training to City staff and City boards and commissions on significant developments in municipal law, including the Brown Act, the Public Records Act and other applicable areas of the law.
- Emphasize the defense of civil litigation cases in-house within the existing budget.
- Provide timely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

			<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Amended</u>	<u>Adopted</u>
			<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>Budget</u>	<u>Budget</u>
						<u>13-14</u>	<u>14-15</u>
FUNDING SOURCES							
00101	General Fd		1,459,495	1,455,401	1,504,259	1,531,088	1,491,877
	Total Funding Sources		1,459,495	1,455,401	1,504,259	1,531,088	1,491,877
EXPENDITURES							
5105	Regular Employees		946,444	961,112	989,222	975,493	939,120
5120	Overtime		116	0	2,146	0	0
5205	Fringe Benefit Burden		303,034	0	0	0	0
5206	Fringe Benefit Burden-WComp		0	3,689	7,762	7,963	5,595
5207	Fringe Benefit Burden		0	286,706	314,644	327,318	330,444
5212	Pension Bond Debt Charge		11,298	13,301	13,404	11,157	11,074
5230	Auto Allowance		5,584	5,371	6,087	6,066	6,066
	Total Personnel Services		1,266,476	1,270,179	1,333,265	1,327,997	1,292,299
5305	Professional Services		4,709	5,298	1,824	0	3,000
5320	Repair and Maintenance		0	0	0	1,526	0
5345	Travel & Conference		1,793	4,450	1,842	7,628	6,500
5350	Training - Registrtn Fees		258	375	50	509	514
5355	Matl Supplies&Services		6,501	3,668	4,921	6,814	6,875
5370	Postage		1,362	1,880	1,489	2,136	1,500
5375	Dues,Books&Subs&Mmbship		33,614	26,810	17,579	24,469	23,950
5385	Telephone		1,452	1,181	960	407	935
	Total Maintenance & Operations		49,690	43,662	28,665	43,489	43,274
5600	Internal Service Charges		143,329	141,560	142,328	159,602	156,304
	Total Interfund Services Charges		143,329	141,560	142,328	159,602	156,304

EXPENDITURE SUMMARY BY CATEGORY							
	Personnel Services		1,266,476	1,270,179	1,333,265	1,327,997	1,292,299
	Maintenance & Operations		49,690	43,662	28,665	43,489	43,274
	Interfund Services Charges		143,329	141,560	142,328	159,602	156,304
	Total Expenditures		1,459,495	1,455,401	1,504,259	1,531,088	1,491,877

EXPENDITURE SUMMARY BY PROGRAM							
160000101	City Attny-Admin		1,459,495	1,455,401	1,504,259	1,531,088	1,491,877
	Total Expenditures		1,459,495	1,455,401	1,504,259	1,531,088	1,491,877

Organizational Chart by Function



Mission Statement

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

Service Description

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

Major Accomplishments

City Services

- Upgraded Qwestica Budget software to the latest version taking advantage of added software functionality, increasing efficiency.
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for 2012-13.
- Implemented Grant reimbursement processing procedures for improved controls over receipts.
- Performed cash internal control reviews for City departments.
- Developed new purchase order numbering system for operating vs. CIP.
- Developed new reporting and printing options in Oracle JD Edwards for greater efficiency and less reliance on other departments.
- Changed budget process to be more interactive with departments.
- Filed the annual SB90 State Mandated claims for reimbursement to the City.
- Updated and presented the five-year financial forecast.
- Presented quarterly financial reports to Council.

Economic Vitality

- Implemented new water & sewer rates effective January 1, 2014.

Future Objectives

City Services

- Review and plan for future PERS cost.
- Prepare City budget in line with strategic plan and five year forecast.

Economic Vitality

- Examine revenue options and ways to maximize existing revenue sources.

Quality of Life

- Pursue avenues to improve payment options for customers.
- Work along with the Water Utilities Department to obtain more efficient utility billing software.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	4,668,498	4,405,354	4,678,782	5,131,156	5,238,806
Total Funding Sources		4,668,498	4,405,354	4,678,782	5,131,156	5,238,806
EXPENDITURES						
5105	Regular Employees	2,084,929	1,731,526	1,768,966	1,751,568	1,813,504
5110	Temporary/Part Time Employees	73,028	1,618	12,848	0	0
5120	Overtime	4,754	4,098	2,319	8,000	8,000
5205	Fringe Benefit Burden	828,487	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	1,507	8,914	8,827	6,424
5207	Fringe Benefit Burden	0	664,987	723,412	786,264	813,327
5212	Pension Bond Debt Charge	25,726	23,717	25,188	22,197	22,865
5230	Auto Allowance	2,400	2,425	2,300	2,040	2,550
Total Personnel Services		3,019,324	2,429,877	2,543,947	2,578,896	2,666,670
5305	Professional Services	241,516	780,377	891,702	1,282,835	1,436,553
5310	Temp. Agencies/Individuals	211,878	13,192	33,837	40,000	45,500
5320	Repair and Maintenance	37,536	31,662	43,460	96,767	106,300
5326	Studies & Reports	0	0	0	30,047	22,600
5330	Machry & Equip <\$10K	140	23,884	823	8,941	4,014
5335	Rents & Leases - Equip, Bldgs	7,256	4,114	7,355	6,285	6,500
5345	Travel & Conference	217	1,368	2,664	9,577	11,500
5350	Training - Registrtn Fees	120	1,922	3,362	10,585	20,500
5355	Matl Supplies&Services	169,409	82,427	44,696	48,319	67,155
5360	Advertising	874	703	614	3,026	4,500
5370	Postage	91,782	35,348	24,016	29,272	28,000
5375	Dues,Books&Subs&Mmbship	1,932	2,308	2,527	4,046	5,092
5385	Telephone	547	729	619	814	850
5390	Taxes, Licenses & Permits	0	0	261	26,000	29,000
Total Maintenance & Operations		763,208	978,034	1,055,937	1,596,514	1,788,064
5600	Internal Service Charges	634,600	613,310	599,465	798,175	784,072
Total Interfund Services Charges		634,600	613,310	599,465	798,175	784,072
5704	Machinery & Equipment	251,366	384,132	479,433	157,571	0
Total Capital Outlay		251,366	384,132	479,433	157,571	0

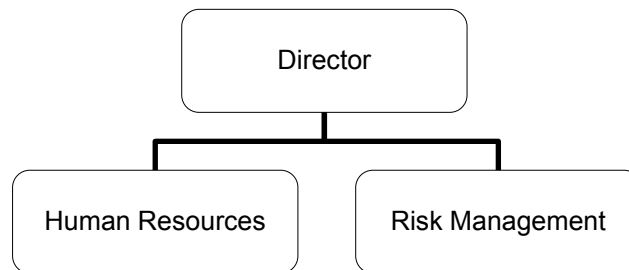
EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	3,019,324	2,429,877	2,543,947	2,578,896	2,666,670
Maintenance & Operations	763,208	978,034	1,055,937	1,596,514	1,788,064
Interfund Services Charges	634,600	613,310	599,465	798,175	784,072
Capital Outlay	251,366	384,132	479,433	157,571	0
Total Expenditures	4,668,498	4,405,354	4,678,782	5,131,156	5,238,806

EXPENDITURE SUMMARY BY PROGRAM

200010101	FSD-Admin	521,114	657,229	862,157	522,516	605,208
211010101	Revenue Management	1,003,244	869,874	988,492	988,725	1,002,919
212010101	Business Activities	1,632,055	1,659,018	1,665,986	1,995,687	2,061,245
220000101	Accounting	1,512,085	1,219,232	1,162,147	1,624,228	1,569,434
Total Expenditures		4,668,498	4,405,354	4,678,782	5,131,156	5,238,806

Organizational Chart by Function



Mission Statement

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

Service Description

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

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

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

Major Accomplishments

City Services

- During 2013, successfully completed 107 recruitments, 36 examinations resulting in the hiring of 66 permanent and 119 hourly/extra help employees.
- Conducted 21 reclassification studies, and 1 classification and compensation study resulting in new classification specifications.
- Conducted 38 training sessions for nearly 350 employees in various areas such as sexual harassment prevention, computer training;

personal and supervisor development; legal updates; and other mandatory training.

- Updated the Personnel Rules and Regulations.
- Negotiated Memoranda of Understanding with Oceanside City Employees Association, Oceanside Police Officers' Association (Non-Sworn), Oceanside Police Officers' Association, Oceanside Police Management Association, Management Employees of the City of Oceanside, and Western Council of Engineers labor unions.
- Negotiated Reasonable Suspicion Drug and Alcohol Testing with Oceanside City Employees Association, Oceanside Police Officers' Association (Non-Sworn), Oceanside Police Officers' Association, Oceanside Police Management Association, Management Employees of the City of Oceanside, and Western Council of Engineers.
- Conducted retirement seminars for CalPERS.
- Implemented new California Public Employees' Pension Reform Act (PEPRA) Changes.
- Conducted Employee Health Expo.
- Manage Workers' Compensation related modified duty, track and approve all 4850 and TTD benefits and assist employees and supervisors with workers' compensation questions and issues.
- Contracted out Safety Services Training and reduced one Safety Officer position from budget.
- Successfully monitored the Third-Party Workers' Compensation Administrator.
- Supervised the litigation of Workers' Compensation claims.
- Facilitated 12 Safety Committee Meetings and provide Safety Training specifically designed for field personnel including Public Works and Water Utilities.
- Facilitated 6 Safety Committee Meetings and provided Safety Training specifically designed for administrative support staff.
- Conducted 30 Safety Training Classes which included Cargo Securing, Defensive Driving, Confined Space Awareness, Fire Prevention and Evacuation, Heat Illness, Hazardous Communication, Ergonomic and Office Safety,

Lockout/Tag-out, CPR First Aid, and Blood borne Pathogens training.

- Completed 15 ergonomic assessments.
- Processed 110 new liability claims including investigation, negotiation and management.
- Closed 45 claims through negotiated settlements and litigation.
- Maintains the City's Vendor Program established to ensure proper insurance and endorsements are in place for vendors providing goods and services to the City. Risk Management maintains updated insurance certificates and endorsements for 645 active vendors.
- Recovered \$129,591 to reimburse City departments for property damage.

Civic Engagement

- Added 175 new volunteers; currently have 663 volunteers registered with the City.
- Fully upgraded the online application system to NEOGOV.
- Implemented online volunteer application.

Future Objectives

City Services

- Negotiate four Memoranda of Understanding during 2014.
- Implement changes resulting from healthcare reform in the Affordable Healthcare Act.
- Expand supervisory training related to employee relations, discipline and Family and Medical Leave Act (FMLA).
- Evaluate the employee benefits programs for potential cost reductions.
- Ongoing employee training on Sexual Harassment Prevention, employee safety, injury reporting, Department of Transportation (DOT) drug and alcohol program.

Civic Engagement

- Provide online access to benefit plans during new hire processing.

		Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	922,149	691,047	601,007	687,387	702,004
00814	Risk Management Fd	2,350,492	1,740,096	3,601,869	3,624,257	7,220,862
00817	Employee Benefits Fd	29,394,955	28,797,529	28,892,869	30,263,746	31,988,428
00818	Workers Compensation Fd	2,783,624	3,462,303	4,135,216	4,009,028	3,258,373
Total Funding Sources		35,451,220	34,690,975	37,230,960	38,584,418	43,169,667
EXPENDITURES						
5105	Regular Employees	1,195,774	1,065,775	973,768	963,514	932,528
5110	Temporary/Part Time Employees	18,208	3,524	0	0	0
5120	Overtime	64	0	0	1,500	1,505
5205	Fringe Benefit Burden	403,619	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	3,695	9,285	6,891	5,967
5207	Fringe Benefit Burden	0	339,342	335,685	333,632	362,257
5212	Pension Bond Debt Charge	14,240	14,957	15,636	11,152	11,201
5215	Retirement	0	0	0	30,860	0
5230	Auto Allowance	1,800	2,538	3,012	3,000	3,000
5235	Compensated Absences	-7,395	-34,145	23,705	0	0
Total Personnel Services		1,626,310	1,395,685	1,361,091	1,350,549	1,316,458
5305	Professional Services	300,884	158,171	80,883	143,306	437,576
5310	Temp. Agencies/Individuals	17,678	42,124	0	1,653	1,668
5320	Repair and Maintenance	399	23,257	660	1,817	1,800
5325	Infrastructure < \$100K	0	615	0	0	0
5335	Rents & Leases - Equip, Bldgs	20	0	0	712	650
5340	Ins other than Employee Benefit	1,233,118	1,326,768	1,252,357	1,510,429	1,371,720
5345	Travel & Conference	1,278	5,000	3,570	13,743	12,209
5350	Training - Registrtn Fees	8,459	9,208	14,694	39,314	38,407
5355	Matl Supplies&Services	70,999	47,690	39,839	44,225	44,392
5360	Advertising	4,933	100	0	4,322	3,000
5370	Postage	6,114	6,673	3,534	12,807	10,800
5375	Dues,Books&Subs&Mmbship	4,079	3,235	3,487	2,514	2,200
5385	Telephone	1,374	605	576	2,441	2,463
5430	Bad Debt	0	73,260	0	0	0
5465	Self-Insured Claims paid	263,935	-538,849	1,354,938	1,000,000	1,000,000
5470	Claims Management	450,349	404,521	555,887	780,000	780,000
5481	Fire - PERS	1,000,650	1,078,085	0	0	0
5482	Retirement Premiums	17,355,885	16,464,443	0	18,194,243	18,225,103
5483	Insurance	12,330,336	13,629,060	0	15,075,112	15,825,647
5484	Employee Tuition Reimbursement	231,992	199,919	0	195,575	175,575
Total Maintenance & Operations		33,282,482	32,933,885	3,310,424	3,557,283	3,706,885
5600	Internal Service Charges	195,742	195,611	197,004	211,656	219,999
Total Interfund Services Charges		195,742	195,611	197,004	211,656	219,999
6900	Transfers Out	325,405	144,513	91,774	0	3,700,000
Total Transfers - Out		325,405	144,513	91,774	0	3,700,000
5430	Other M&O	0	0	8,008	0	0
5481	Fire - PERS	0	0	597,923	0	0
5482	Retirement Premiums	0	0	16,218,359	18,194,243	18,225,103
5483	Insurance	0	0	15,297,983	15,075,112	15,825,647
5484	Employee Tuition Reimbursement	0	0	127,114	195,575	175,575
6010	Depreciation Expense	21,281	21,280	21,280	0	0
Total N/A		21,281	21,280	32,270,667	33,464,930	34,226,325

	Actuals	Actuals	Actuals	Amended	Adopted
	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>Budget</u>	<u>Budget</u>
				<u>13-14</u>	<u>14-15</u>
EXPENDITURE SUMMARY BY CATEGORY					
Personnel Services	1,626,310	1,395,685	1,361,091	1,350,549	1,316,458
Maintenance & Operations	33,282,482	32,933,885	3,310,424	3,557,283	3,706,885
Interfund Services Charges	195,742	195,611	197,004	211,656	219,999
Transfers - Out	325,405	144,513	91,774	0	3,700,000
N/A	21,281	21,280	32,270,667	33,464,930	34,226,325
Total Expenditures	35,451,220	34,690,975	37,230,960	38,584,418	43,169,667

EXPENDITURE SUMMARY BY PROGRAM						
151010814	Risk Management Admin.	2,350,492	1,636,724	3,510,094	3,624,257	7,220,862
152010818	Workers Compensation Admin.	2,762,344	3,441,023	4,113,936	4,009,028	3,258,373
1814	Risk Management	0	103,372	91,774	0	0
1818	Workers Comp	21,281	21,280	21,280	0	0
250253817	Employee Benefits Adm	29,394,955	28,797,529	28,892,869	30,263,746	31,988,428
260010101	Personnel Administration	922,149	691,047	601,007	687,387	702,004
Total Expenditures		35,451,220	34,690,975	37,230,960	38,584,418	43,169,667

GENERAL GOVERNMENT

Budget Summary - Non-Departmental

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

		<u>Actuals 10-11</u>	<u>Actuals 11-12</u>	<u>Actuals 12-13</u>	<u>Amended Budget 13-14</u>	<u>Adopted Budget 14-15</u>
FUNDING SOURCES						
00101	General Fd	9,611,487	6,023,986	7,701,691	10,604,486	8,047,737
00861	Radio Communications Svcs Fd	792,828	792,829	792,829	0	0
	Total Funding Sources	10,404,315	6,816,815	8,494,520	10,604,486	8,047,737
EXPENDITURES						
5110	Temporary/Part Time Employees	0	0	0	18,587	0
5206	Fringe Benefit Burden-WComp	0	88,666	0	0	0
	Total Personnel Services	0	88,666	0	18,587	0
5305	Professional Services	4,063	3,712	4,378	85,085	15,221
5320	Repair and Maintenance	0	0	0	190,500	0
5355	Matl Supplies&Services	1,385	4,971	6,643	9,549	9,000
5375	Dues,Books&Subs&Mmbship	114,293	114,828	122,081	124,684	132,094
5390	Taxes, Licenses & Permits	30,029	2,860	0	0	0
5395	Contrib-Community Svc/Non Prof	1,421,162	1,168,904	884,256	1,151,477	995,699
5405	Administration Fees	781,262	791,645	609,558	737,325	710,000
5430	Bad Debt	2,986,954	87,448	0	0	0
5435	Special Events	0	0	1,842	40,000	0
	Total Maintenance & Operations	5,339,149	2,174,369	1,628,757	2,338,620	1,862,014
5600	Internal Service Charges	0	3,095,271	2,579,508	2,749,797	2,715,723
	Total Interfund Services Charges	0	3,095,271	2,579,508	2,749,797	2,715,723
5702	Buildings & Treatment Plants	0	0	0	86,160	0
5703	Infrastructure > \$100K	0	0	0	25,000	0
5704	Machinery & Equipment	824,761	0	0	1,362,629	0
5706	Furniture, Fixtures, Software	0	0	0	35,000	0
	Total Capital Outlay	824,761	0	0	1,508,789	0
6900	Transfers Out	3,072,132	773,477	2,158,818	3,688,693	845,000
	Total Transfers - Out	3,072,132	773,477	2,158,818	3,688,693	845,000
5430	Other M&O	0	0	77,929	0	0
6010	Depreciation Expense	792,828	792,829	792,829	0	0
6030	GASB 31 Adjmt	375,445	-107,797	1,256,679	0	0
6999	Reserves for PERS and Wages	0	0	0	300,000	2,625,000
	Total N/A	1,168,273	685,031	2,127,437	300,000	2,625,000

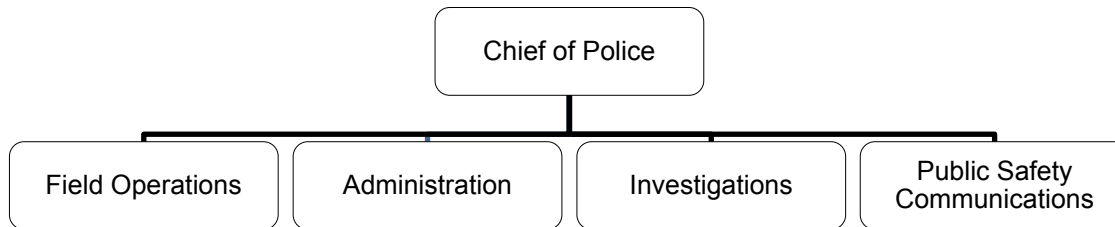
EXPENDITURE SUMMARY BY CATEGORY						
Personnel Services	0	88,666	0	18,587	0	
Maintenance & Operations	5,339,149	2,174,369	1,628,757	2,338,620	1,862,014	
Interfund Services Charges	0	3,095,271	2,579,508	2,749,797	2,715,723	
Capital Outlay	824,761	0	0	1,508,789	0	
Transfers - Out	3,072,132	773,477	2,158,818	3,688,693	845,000	
N/A	1,168,273	685,031	2,127,437	300,000	2,625,000	
Total Expenditures	10,404,315	6,816,815	8,494,520	10,604,486	8,047,737	

		Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
EXPENDITURE SUMMARY BY PROGRAM						
1101	General Fund	521,616	375,688	3,255,501	3,275,000	0
170174101	NonDepartmental Expense	7,548,968	4,355,882	3,460,469	6,173,227	6,895,723
170176101	Chamber of Commerce	54,000	0	0	0	0
170177101	City Memberships & Fees	118,356	118,540	94,822	129,896	137,225
170178101	Cable TV Contract	578,492	357,710	129,263	150,000	130,000
170180101	Humane Society Contract	788,670	811,194	754,994	868,227	875,789
170181101	City Wide Employee Recognition	1,385	4,971	6,643	8,136	9,000
1861	Radio Communications	792,828	792,829	792,829	0	0
Total Expenditures		10,404,315	6,816,815	8,494,520	10,604,486	8,047,737

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Public Safety

Organizational Chart by Function



Mission Statement

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

Service Description

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

OPD's motto, "Service with Pride," speaks to its focus of quality customer service and efficient service. The Police Department is committed to public safety and to implementing innovative crime prevention techniques to ensure a safe and healthy community. For the first time in a decade, crimes increased across the San Diego region. Despite a variety of new challenges, crime in Oceanside remained at low levels. In 2013, violent crime in Oceanside fell by 13%, compared to the previous year. Gang-related violent crime was down 27.5% compared with 2012, and down 40% compared with 2011.

Major Accomplishments

City Services

- Realigned the Field Operations Division by reassigning a Lieutenant and narrowing watch commander responsibilities to be more focused on community policing efforts.
- Expanded the Explorer program to 25 members.
- Expanded the School Safety Enhancement Team by two officers, including one being assigned to Vista Unified School District campuses located within the City of Oceanside.
- Added 11 new members to the Senior Volunteer Patrol Program.

Quality of Life

- Conducted a survey of over 100 homeless members of our community and initiated efforts to reduce the overall homeless population.
- Participated in the Supporting Urban Neighborhoods (S.U.N.) Project to help revitalize neighborhoods.
- Directed resources to resolve over 420 quality of life issues brought forward from members of the community.
- Established and maintained a tagging data base and worked with Neighborhood Services to obtain reimbursement from criminals found guilty of vandalism.
- Obtained a grant for \$270,198 from the State of California Community Oriented Policing Services (COPS) fund. The funds will be used to help pay for a school resource officer, overtime for gang suppression activities and equipment purchases.
- OPD was awarded \$111,128 from the Office of Traffic Safety and \$108,450 from UC Berkley to enforce various traffic laws and Driving Under the Influence (DUI) check points.
- Received \$245,000 from Operation Stonegarden for maritime/land based operations and equipment focusing on border and drug enforcement.
- Investigations received a Justice Assistance Grant (JAG) in the amount of \$51,233 for gang and violent crime suppression details.
- The Harbor Division received two grants totaling \$140,234 for the purchase of new and replacement equipment from the San Diego Unified Port District and the State of California Department of Parks and Recreation.
- Gang crime was another area where the department faced challenges. However, the total number of violent gang-motivated crimes actually declined by 27% through the relentless efforts of the Gang Suppression Unit.
- Police dispatch handled over 68,000 9-1-1 calls in 2013. 96.04% of all 9-1-1 calls were answered within ten seconds.

- In 2013, all eight recorded deaths/homicide investigations resulted in an arrest through effective police work.

Civic Engagement

- Officers donated their time to participate in the annual Shop with a Cop Christmas event for underprivileged youth.
- Organized and participated in over 20 structured youth activities, including a soccer tournament in Crown Heights.
- Managed special events to include the 4th of July parade and fireworks, Ironman, Turkey Trot and Harbor Days.
- Regularly attended and gave presentations to various community and business groups.
- Launched new Summer Youth Academy targeting teenagers who may have an interest in law enforcement. In July 2013, 31 students attended and completed the academy.
- Obtained a \$12,000 grant from “Lifeline” to participate in the Alternative Court Treatment (ACT) diversion program for youth.
- School Resource Officers continued a mentoring program for at-risk girls and provided parent workshops on bullying, internet safety and drug awareness.

Future Objectives

City Services

- Establish a Homeless Outreach Team to continue the efforts at reducing homelessness.
- Refine Sector Policing to provide for improved community policing.
- Continue to promote volunteerism through increasing the number of Police Explorers and Senior Volunteer Patrol Program members.

Civic Engagement

- Add two additional detectives in the Special Enforcement Section to counter drug and gang violence.

PUBLIC SAFETY

Budget Summary - Police

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	46,452,561	45,799,606	47,907,767	50,289,347	51,226,260
00204	Asset Seizure Fd	241,257	250,346	24,155	450,000	450,000
00217	Supptl Law Enforcmt Fd	184,117	187,140	291,109	363,656	145,207
00218	State & Local Asset Seizure Fd	0	-10	161	200	200
00222	LLEBG/JAG Grant Fd	213,847	154,956	143,701	179,854	132,096
00260	Traffic Services Fd	677,380	458,389	474,598	0	0
00272	State and Local Grant Fd	259,675	669,455	805,111	1,217,427	968,139
00273	Federal/State PassThru SR Fd	238,648	222,148	150,028	380,181	134,365
00274	Federal Grant Special Rev Fd	3,674	760,989	323,281	395,079	425,535
00276	Private Grants/Donations Fd	25,260	12,449	5,595	8,100	3,100
Total Funding Sources		48,296,419	48,515,467	50,125,505	53,283,844	53,484,902
EXPENDITURES						
5105	Regular Employees	24,749,961	24,505,176	24,936,123	24,899,402	25,265,642
5110	Temporary/Part Time Employees	200,008	205,378	191,003	355,159	248,931
5120	Overtime	1,820,650	1,926,784	1,977,597	2,699,607	2,386,524
5205	Fringe Benefit Burden	12,286,199	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	1,755,004	2,490,327	2,568,825	2,016,140
5207	Fringe Benefit Burden	0	9,803,950	10,505,513	11,440,863	12,154,157
5212	Pension Bond Debt Charge	1,827,225	1,943,196	1,949,204	2,108,334	2,187,975
Total Personnel Services		40,884,042	40,139,488	42,049,767	44,072,190	44,259,369
5305	Professional Services	270,457	640,931	649,553	743,460	699,347
5310	Temp. Agencies/Individuals	1,610	0	0	3,242	500
5315	Utilities	0	545	626	6,181	1,000
5320	Repair and Maintenance	127,461	180,887	235,232	311,572	284,846
5325	Infrastructure < \$100K	19,722	0	0	0	0
5330	Machry & Equip <\$10K	114,712	180,429	126,663	617,535	532,492
5335	Rents & Leases - Equip, Bldgs	2,601	2,411	5,505	12,237	13,000
5345	Travel & Conference	65,170	96,509	72,582	138,689	158,500
5350	Training - Registrtn Fees	70,672	74,013	81,789	137,118	118,775
5355	Matl Supplies&Services	663,193	417,596	448,241	919,692	883,386
5360	Advertising	3,846	365	0	11,615	2,000
5370	Postage	11,769	10,984	11,401	17,756	9,600
5375	Dues,Books&Subs&Mmbship	7,814	6,046	15,578	22,070	18,900
5380	Uniform	184,698	200,991	212,985	199,608	208,971
5385	Telephone	51,847	66,844	61,652	50,348	60,800
5395	Contrib-Community Svc/Non Prof	132,024	143,242	196,814	255,000	51,101
5410	TBD - Cal Card Purchases	0	60	0	0	0
5440	Radio Network Operating Cost	163,031	168,732	170,610	153,745	152,640
5445	Booking Fees	9,854	0	0	0	0
5460	Laboratory Operations	0	839	7,532	10,999	1,000
Total Maintenance & Operations		1,900,481	2,191,424	2,296,764	3,610,867	3,196,858
5600	Internal Service Charges	4,957,498	5,189,600	5,320,536	5,118,187	5,397,589
Total Interfund Services Charges		4,957,498	5,189,600	5,320,536	5,118,187	5,397,589
5704	Machinery & Equipment	23,903	702,172	85,647	180,250	235,000
5705	Auto Equipment	49,119	54,774	67,687	0	100,000
5706	Furniture, Fixtures, Software	42,995	6,023	0	0	0
Total Capital Outlay		116,017	762,969	153,334	180,250	335,000

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
6900	Transfers Out	433,304	232,994	287,756	302,350	296,086
	Total Transfers - Out	433,304	232,994	287,756	302,350	296,086
6030	GASB 31 Adjmt	5,076	-1,008	17,348	0	0
	Total N/A	5,076	-1,008	17,348	0	0

EXPENDITURE SUMMARY BY CATEGORY

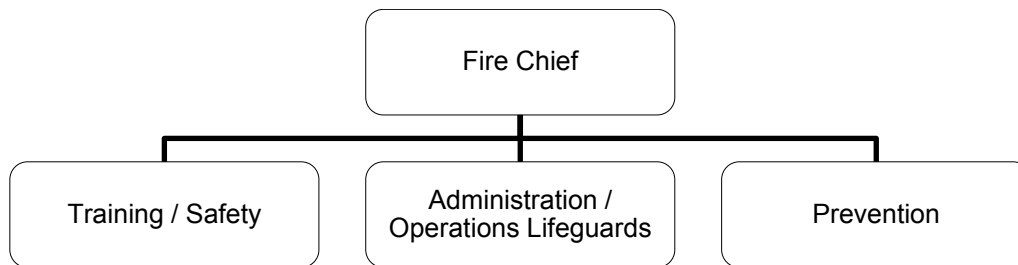
Personnel Services	40,884,042	40,139,488	42,049,767	44,072,190	44,259,369
Maintenance & Operations	1,900,481	2,191,424	2,296,764	3,610,867	3,196,858
Interfund Services Charges	4,957,498	5,189,600	5,320,536	5,118,187	5,397,589
Capital Outlay	116,017	762,969	153,334	180,250	335,000
Transfers - Out	433,304	232,994	287,756	302,350	296,086
N/A	5,076	-1,008	17,348	0	0
Total Expenditures	48,296,419	48,515,467	50,125,505	53,283,844	53,484,902

EXPENDITURE SUMMARY BY PROGRAM

1204	Asset Seizure	3,616	-551	13,220	0	0
1217	Supptl Law Enforcmt	0	-87	3,195	0	0
1218	State & Local Asset Seizure Fd	0	-10	161	0	0
1222	LLEBG/JAG Grant Fd	0	-204	737	0	0
1260	Traffic Services	1,460	-156	36	0	0
500010101	OPD-Admin	5,888,014	5,851,908	5,576,653	5,369,936	5,241,410
500500101	RDV Downtown Team	0	0	210	0	0
500501101	Field Operations	26,581,308	27,047,284	27,364,745	29,722,734	30,251,736
500501204	Field Operations	213,738	0	0	0	0
500502204	OPD-Admin	23,903	243,352	10,935	450,000	450,000
500502218	St & Local Asset Seize 15%	0	0	0	100	100
500503101	Investigations	8,842,417	8,076,331	9,971,189	10,476,264	10,912,603
500503204	Investigations	0	7,544	0	0	0
500504260	Traffic Services	675,920	458,545	474,562	0	0
500506101	Public Safety Communications	2,958,259	2,931,110	3,015,928	2,728,451	2,812,083
500509101	Harbor Police	2,182,563	1,892,973	1,979,043	1,991,962	2,008,428
500510218	St & Local Asset Seize 85%	0	0	0	100	100
817124700	COPS 2012	0	0	274,291	0	0
817125300	CalGRIP 2012/2013	0	0	183,684	52,750	0
817128000	JAG FED Grant - 2012	0	0	0	57,000	55,500
817128300	UC Berkley Sobriety Checkpoint	0	0	57,908	44,684	0
817128400	OTS Selective Trffc Enfrcmnt	0	0	31,200	35,919	0
817129200	CalGRIP 2013/2014	0	0	125,871	427,312	145,774
817129600	COPS 2013	0	0	14,252	272,166	0
817131800	PS Alignment AB 109	0	0	0	91,490	145,207
817132500	VUSD Spec Enforcement Team	0	0	0	130,418	167,860
817132600	FY11 Port Security Grant	0	0	0	80,000	5,000
817133200	UC Berkley Sobriety 13/14	0	0	0	108,450	35,000
817133500	OTS Traffic Enfrcmnt 13/14	0	0	0	111,128	29,365
817133600	JAG FED Grant - 2013	0	0	0	51,233	51,233
817133800	Boating & Safety Enforcement	0	0	0	0	65,000
822124800	Operation Stonegarden 2011	0	0	153,496	101,744	0
822132200	Operation Stonegarden 2012	0	0	0	100,000	0
822133700	Operation Stonegarden 2013	0	0	0	0	232,200
822133900	2013 R3 Group	0	0	0	53,995	53,995

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
917113300	OTS DUI al1070	94,699	0	0	0	0
917114200	OTS-Click It or Ticket 09-10	1,815	0	0	0	0
917116000	COPS 2010	184,117	0	0	0	0
917118000	OTS DUI 2010	135,361	90,028	0	0	0
917118800	OTS-Click It or Ticket 10-11	6,821	0	0	0	0
917119400	CalGRIP 2010/2011	59,203	220,342	67,546	0	0
917121100	COPS 2011	0	187,227	-629	0	0
917121600	ABC Grant 2011-2012	0	29,312	0	0	0
917123600	JAG FED Grant - 2011	0	0	23,519	71,621	25,363
917123700	OTS DUI 2011	0	132,120	60,920	0	0
917407700	OTS DUI AL0917	-48	0	0	0	0
917439900	OTS Click it or Ticket it	0	0	0	0	0
917442600	JAG FED Grant - 09 Block	28,029	0	3,029	0	0
917443000	JAG FED Grant - 10	41	44,187	53,509	0	0
917443100	Private Grants	13,284	0	0	0	0
917443200	Police Canine Funds	0	0	0	100	100
917443300	SWAT Funds	11,977	0	0	0	0
917443400	Community Donations	0	12,449	5,595	8,000	3,000
917443900	JAG FED Grant - 08	7,482	0	0	0	0
917446800	OUSD Spec Enforcement Team	0	419,802	428,010	606,947	654,505
917447700	CalGRIP	200,472	0	0	0	0
922119700	Operation Stonegarden (OPSG)	0	679,145	88,589	0	0
922120300	SDCRGEC	3,674	13,697	0	0	0
922120400	ICE (Immigration&CodeEnfrmnt)	0	0	0	12,000	12,000
922120500	Innocence Lost Task Force	0	14,570	17,036	33,820	33,820
922120600	Regional Computer Forensic Lab	0	15,605	10,021	16,760	16,760
922120700	Gang Task Force	0	10,194	21,709	30,000	30,000
922120800	Narcotics Task Force	0	12,568	21,311	16,760	16,760
922120900	OCDEFT	0	15,211	11,120	30,000	30,000
999114100	JAG 09 - Stimulus	178,295	110,973	62,907	0	0
Total Expenditures		48,296,419	48,515,467	50,125,505	53,283,844	53,484,902

Organizational Chart by Function



Mission Statement

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

Service Description

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

Major Accomplishments

City Services

- Established and conducted a state-mandated fire inspection program.
- Conducted an annual exercise of the City's emergency operation center (EOC) as part of a larger disaster preparedness program; completed the relocation of the primary City's EOC into City Hall.
- Developed HAM radio communication system to support City's EOC program.
- Completed two Fire Training Academies preparing new employees for assignment to Suppression companies.
- Successfully taught Blue Card Fire Command Training to Zone and County agencies.

Civic Engagement

- The Oceanside Lifeguard Division conducted 62,300 preventative contact before having to

rescue the public from the ocean or to provide medical care; thereby, increasing public safety.

- Educated 660+ youths in ocean safety and first aid through the Junior Lifeguard Program.
- Presented a fire prevention awareness education program which is an essential part to lowering a community's fire losses.
- Completed a CERT program emergency training update to more than 70 of its existing members.

Economic Vitality

- Secured Assistance to Firefighters Grant in the amount of \$2,744,280 for staffing adequate fire and emergency response personnel.
- Secured Assistance to Firefighters Grant in the amount of \$112,128 to be used toward the purchase of equipment to enhance protection of City's critical infrastructure, key resources and to strengthen communications capabilities.
- Secured a 5-year lease and professional services agreement with REACH Air Medical Services in the amount of \$1,070,000 for the delivery of emergency air medical services.

Quality of Life

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

Future Objectives

- Develop a 5-year Fire Department Strategic Plan to ensure we continue to meet the needs and demands of our community, citizens and visitors.
- Establish a physical resource/capital improvement plan to provide for scheduled maintenance and replacement of facilities and apparatus.

- Proactively improve life safety, minimize losses and reduce the risks from fire through education, application of codes and investigation.
- Seek out partners and participants for increased funding/revenue opportunities in our Command Training Center.
- Evaluate and assess service delivery methods and current practices to identify possible alternative opportunities exist to improve organizational efficiency.

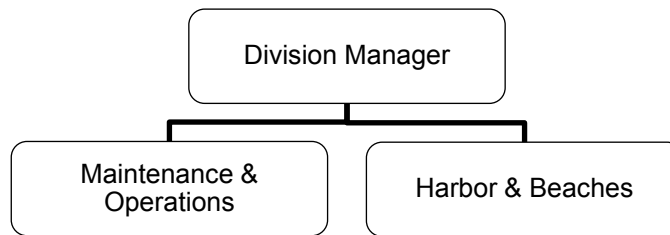
		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	23,118,519	24,136,246	24,920,977	24,995,530	25,810,385
00273	Federal/State PassThru SR Fd	74,800	0	257,780	1,079,907	1,157,563
00274	Federal Grant Special Rev Fd	0	35,114	10,000	0	0
00276	Private Grants/Donations Fd	0	0	0	33,000	5,000
Total Funding Sources		23,193,319	24,171,360	25,188,757	26,108,437	26,972,948
EXPENDITURES						
5105	Regular Employees	9,760,476	10,109,897	9,877,391	10,960,260	11,063,783
5110	Temporary/Part Time Employees	610,684	557,701	545,426	557,995	643,261
5120	Overtime	3,409,975	2,603,996	3,183,066	1,978,587	2,807,388
5205	Fringe Benefit Burden	4,902,042	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	722,394	1,064,400	1,082,813	894,583
5207	Fringe Benefit Burden	0	4,475,919	4,486,813	4,880,081	5,176,703
5212	Pension Bond Debt Charge	735,018	776,527	817,482	903,346	938,907
Total Personnel Services		19,418,195	19,246,432	19,974,577	20,363,082	21,524,625
5305	Professional Services	820,011	908,323	933,931	1,000,252	1,072,093
5310	Temp. Agencies/Individuals	6,682	7,710	0	8,187	8,261
5315	Utilities	77,747	78,622	90,730	95,486	96,345
5320	Repair and Maintenance	184,530	111,779	183,824	177,909	179,511
5325	Infrastructure < \$100K	8,094	7,898	0	20,340	20,523
5330	Machry & Equip <\$10K	70,070	56,597	67,761	318,208	144,574
5335	Rents & Leases - Equip, Bldgs	17,133	147,825	149,413	143,684	144,977
5345	Travel & Conference	31,541	28,558	21,497	49,273	45,681
5350	Training - Registrtn Fees	21,635	74,437	46,606	62,929	63,495
5355	Matl Supplies&Services	400,125	434,044	531,923	517,676	491,485
5360	Advertising	1,183	225	0	2,797	2,822
5370	Postage	2,339	1,318	1,081	1,423	1,436
5375	Dues,Books&Subs&Mmbship	156,782	160,131	153,110	184,090	185,748
5380	Uniform	85,187	104,822	161,322	140,217	149,451
5385	Telephone	27,028	35,060	42,994	22,374	43,575
5390	Taxes, Licenses & Permits	724	56	0	0	0
5400	Gas, Diesel Fuel, Motor Oil	5,821	7,810	4,362	9,374	13,494
5410	TBD - Cal Card Purchases	0	0	0	0	0
5435	Special Events	0	2,999	2,971	3,051	3,078
5440	Radio Network Operating Cost	46,014	44,692	43,128	53,985	57,240
5484	Employee Tuition Reimbursement	7,377	0	0	0	0
Total Maintenance & Operations		1,970,024	2,212,903	2,434,652	2,811,255	2,723,789
5600	Internal Service Charges	2,444,198	2,712,025	2,649,691	2,702,918	2,692,426
Total Interfund Services Charges		2,444,198	2,712,025	2,649,691	2,702,918	2,692,426
5702	Buildings & Treatment Plants	135,276	0	0	0	0
5704	Machinery & Equipment	29,191	0	106,727	182,182	32,108
5705	Auto Equipment	21,196	0	15,199	49,000	0
5706	Furniture, Fixtures, Software	0	0	7,911	0	0
Total Capital Outlay		185,663	0	129,837	231,182	32,108
6025	OthFinSources-Capital Leases	-824,761	0	0	0	0
Total N/A		-824,761	0	0	0	0

	<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
EXPENDITURE SUMMARY BY CATEGORY					
Personnel Services	19,418,195	19,246,432	19,974,577	20,363,082	21,524,625
Maintenance & Operations	1,970,024	2,212,903	2,434,652	2,811,255	2,723,789
Interfund Services Charges	2,444,198	2,712,025	2,649,691	2,702,918	2,692,426
Capital Outlay	185,663	0	129,837	231,182	32,108
N/A	-824,761	0	0	0	0
Total Expenditures	23,193,319	24,171,360	25,188,757	26,108,437	26,972,948
EXPENDITURE SUMMARY BY PROGRAM					
550010101 OFD-Admin	3,491,233	3,610,830	3,806,234	3,587,974	3,495,939
550551101 Fire Prevention	843,170	742,174	592,898	800,601	1,065,895
550552101 Fire Suppression	16,475,810	17,736,407	18,372,996	18,443,610	19,026,778
550553101 Fire Personnel Training	809,443	513,424	602,089	608,299	624,026
550557101 Beach Lifeguards	1,327,069	1,336,361	1,329,761	1,289,403	1,337,236
550558101 Special Lifeguarding	17,873	22,099	29,839	35,372	25,801
550559101 JuniorLifeguards	153,920	174,950	187,159	230,271	234,710
817128500273 OFD-SHSGP 2011	0	0	88,314	99,658	0
817129300273 OFD-SHSGP 2012	0	0	33,711	42,219	0
817132800273 OFD-SHSGP 2013	0	0	0	112,128	63,369
817133100273 2013 SAFER Grant	0	0	0	825,902	1,094,194
917115300273 OFD-SHSGP 2009	74,800	0	0	0	0
917119500273 OFD-SHSGP 2010	0	0	135,755	0	0
917456200276 Misc. Safety Grants	0	0	0	33,000	5,000
922124600274 Blue Card Training (AFG)	0	35,114	10,000	0	0
Total Expenditures	23,193,319	24,171,360	25,188,757	26,108,437	26,972,948

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Public Works

Organizational Chart by Function



Mission Statement

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

Service Description

The Public Works Department maintains the City's transportation system, street lights, traffic signals, fleet, streets, flood control systems, trees, parks, harbor, beaches and pier. Special emphasis is placed on services to neighborhoods including solid waste clean up, street sweeping and graffiti control.

Major Accomplishments

City Services

- Inventory City infrastructure including signs, traffic signals, storm drain system, pavement, medians, trees, etc.

Sustainable Growth

- Converted several park areas from turf to drought-tolerant landscaping.
- Reduced the amount of water used in parks and medians by utilizing a smart irrigation system.
- Completed the replacement of electrical systems at 4 docks (22 of 26 docks now complete), the remaining two phases of the sewer main replacement as well as several dock upgrades.

Quality of Life

- Upgrade of street name and regulatory signs per Manual on Uniform Traffic Control Devices (MUTCD).

Civic Engagement

- Utilize youth volunteers during the summer as a means of promoting the fleet industry.

Future Objectives

City Services

- Evaluate street sweeping camera enforcement program.
- Evaluate mobile payment program for parking meters and pay stations.
- Complete inventory of the City storm drain system into Geographic Information System (GIS) and compile all improvement plans.
- Manage a thermoplastic striping replacement project for multiple intersections.
- Complete implementation of the fuel management system.

Sustainable Growth

- Complete City-wide street light retrofit project from HPS to LED.
- Use water grants to convert park areas from turf to drought tolerant landscaping.
- Replace skate park equipment at John Landis and Libby Lake Park.
- Replace playground equipment at Palisades Park.
- Replace/upgrade harbor playground equipment.
- Begin design of the new service building at 240 Harbor Drive South.

Economic Vitality

- Continue upgrading parking lot pay stations to American Disability Act (ADA) compliance and associated outreach to generate additional revenues.

Quality of Life

- Work with Engineering on the design and reconstruction of the new Pier Amphitheater Restroom

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	9,322,385	9,669,042	11,087,088	13,018,070	13,105,800
00213	Gas Tax Fd	2,407,315	2,861,174	2,689,406	3,292,341	3,395,567
00272	State and Local Grant Fd	57,823	197,469	92,138	91,986	43,769
00274	Federal Grant Special Rev Fd	931,933	354,124	0	0	0
00581	GF Community Facilities CIP Fd	47,444	26,145	143,496	1,167,568	1,137,028
00831	Fleet Management Fd	6,642,923	7,670,013	6,277,346	8,993,414	7,093,198
00851	City Building Services Fd	0	0	0	0	54,791
Total Funding Sources		19,409,824	20,777,968	20,289,474	26,563,379	24,830,153
EXPENDITURES						
5105	Regular Employees	4,433,557	3,955,283	4,469,130	5,069,055	4,980,283
5110	Temporary/Part Time Employees	108,154	113,707	144,638	183,229	172,357
5115	Elected Officials	7,063	6,380	7,150	7,283	7,283
5120	Overtime	129,530	109,668	149,673	181,750	212,405
5205	Fringe Benefit Burden	1,905,227	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	46,125	99,937	101,951	82,986
5207	Fringe Benefit Burden	0	1,551,046	1,898,247	2,301,281	2,268,465
5212	Pension Bond Debt Charge	55,242	55,200	65,952	64,868	64,972
5230	Auto Allowance	480	460	1,075	3,123	3,123
5235	Compensated Absences	-4,301	13,890	6,900	0	0
Total Personnel Services		6,634,952	5,851,757	6,842,702	7,912,540	7,791,874
5305	Professional Services	323,622	230,360	160,513	332,319	514,556
5310	Temp. Agencies/Individuals	19,256	0	325	45,752	5,000
5315	Utilities	520,840	653,260	733,035	830,415	847,109
5320	Repair and Maintenance	3,855,479	4,129,179	3,851,795	5,569,929	5,675,494
5325	Infrastructure < \$100K	88,385	453,914	186,875	185,800	186,257
5330	Machry & Equip <\$10K	35,218	39,015	31,754	58,704	59,969
5335	Rents & Leases - Equip, Bldgs	48,602	49,833	34,209	55,596	54,691
5336	Leased Vehicles	24,884	29,677	30,121	4,000	4,000
5345	Travel & Conference	16,023	5,196	14,358	22,354	18,853
5350	Training - Registrtn Fees	13,273	3,671	6,265	8,705	14,685
5355	Matl Supplies&Services	995,967	855,308	868,325	1,166,140	1,102,388
5360	Advertising	20,516	23,348	26,808	21,139	20,821
5370	Postage	7,069	5,662	4,499	25,948	7,589
5375	Dues,Books&Subs&Mmbship	8,525	9,240	12,226	10,877	11,174
5380	Uniform	43,858	47,265	52,536	65,351	67,126
5385	Telephone	9,646	10,530	12,201	17,169	18,984
5390	Taxes, Licenses & Permits	11,943	14,122	66,864	129,086	156,379
5400	Gas, Diesel Fuel, Motor Oil	1,340,987	1,424,009	1,364,564	1,400,212	1,409,781
5440	Radio Network Operating Cost	33,375	32,745	32,726	37,955	51,330
Total Maintenance & Operations		7,417,468	8,016,333	7,490,000	9,987,451	10,226,186
5600	Internal Service Charges	2,069,209	2,307,102	2,862,288	3,095,930	3,197,738
Total Interfund Services Charges		2,069,209	2,307,102	2,862,288	3,095,930	3,197,738
5653	Inter Agency Capital Lease	0	941,150	772,683	593,560	593,560
Total Debt Service		0	941,150	772,683	593,560	593,560
5703	Infrastructure > \$100K	247,000	0	0	0	0
5704	Machinery & Equipment	0	26,583	256,122	42,398	18,000
5705	Auto Equipment	246,648	2,334,634	2,024,318	4,572,300	2,927,504
Total Capital Outlay		493,648	2,361,217	2,280,439	4,614,698	2,945,504
6900	Transfers Out	1,206,353	1,444,008	320,496	359,200	20,500
Total Transfers - Out		1,206,353	1,444,008	320,496	359,200	20,500

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
6005	Capitalized Expenditures	0	-1,762,906	-1,855,665	0	0
6010	Depreciation Expense	1,588,194	1,538,068	1,590,715	0	0
6015	Loss on Disposal of Assets	0	81,239	-14,186	0	0
6999	PELRF	0	0	0	0	54,791
Total N/A		1,588,194	-143,599	-279,136	0	54,791

EXPENDITURE SUMMARY BY CATEGORY

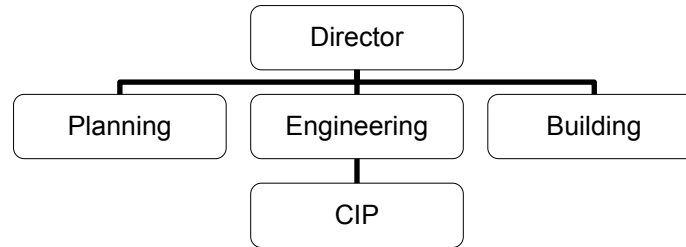
Personnel Services	6,634,952	5,851,757	6,842,702	7,912,540	7,791,874
Maintenance & Operations	7,417,468	8,016,333	7,490,000	9,987,451	10,226,186
Interfund Services Charges	2,069,209	2,307,102	2,862,288	3,095,930	3,197,738
Debt Service	0	941,150	772,683	593,560	593,560
Capital Outlay	493,648	2,361,217	2,280,439	4,614,698	2,945,504
Transfers - Out	1,206,353	1,444,008	320,496	359,200	20,500
N/A	1,588,194	-143,599	-279,136	0	54,791
Total Expenditures	19,409,824	20,777,968	20,289,474	26,563,379	24,830,153

EXPENDITURE SUMMARY BY PROGRAM

1831	Fleet Management	1,694,982	1,620,806	1,590,715	38,700	0
425619581	Median/Gateway/Landscape	6,344	0	0	0	0
425622581	Parks Maint/Upgrades	18,251	7,295	48,627	120,000	100,000
600010101	PW-Admin	197,454	176,260	183,486	188,996	185,045
600601101	Street-AntiGraffiti Program	221,991	157,458	167,406	156,997	161,381
600612101	Parking Lot Maint & Enforcemen	1,420,756	1,677,562	1,580,633	1,408,703	1,444,452
600619213	Street & Median Maint	2,407,315	2,682,905	2,507,113	3,012,341	2,995,567
600620101	Street Tree Maintenance	139,994	100,334	96,897	88,188	74,145
600624101	Street Sweeping	0	0	1,394,625	1,650,007	1,694,237
600625101	Beach Maintenance	508,308	944,227	747,625	575,300	579,257
600626101	Pier Maintenance	234,167	239,886	244,637	290,801	290,884
600627101	Harbor Maintenance	1,850,817	1,994,329	2,044,728	2,581,820	2,584,367
600629213	Tree Trimming	0	178,270	182,293	280,000	400,000
600633581	SLRR Maintenance	0	18,851	94,869	877,568	842,028
600702101	Solid Waste - City Svcs	0	0	9,237	1,191,274	1,190,280
600750101	Street-Flood Cntrl/Strm Drains	843,551	817,101	758,737	729,532	726,383
620608831	Fleet Maintenance	4,169,294	4,055,466	4,080,080	4,082,414	4,157,694
620609831	Fleet Replacement	778,648	1,993,741	606,552	4,872,300	2,935,504
624010101	Harbor & Beaches Admin	687,683	644,716	642,353	750,641	805,320
630225851	Deferred Bldg Maint Reserve	0	0	0	0	54,791
630607581	Deferred Bldg Maint	4,849	0	0	10,000	160,000
630630581	Civic Center Building Maint	0	0	0	160,000	35,000
640618101	Street Light Maintenance	367,095	394,392	424,554	439,532	448,149
640621101	Street-Traffic Control System	1,012,561	1,023,980	1,080,501	1,107,509	1,136,712
660613101	Parks Maintenance	1,838,009	1,498,798	1,711,671	1,858,770	1,785,188
817125200272	Used Oil Payment Program #2	0	65	52,227	0	0
817131000272	Used Oil Payment Program #3	0	0	2,741	47,883	0
907118800581	Deferred Bldg Maint - Libr Rem	18,000	0	0	0	0
917119000272	Used Oil Payment Program #1	0	55,464	0	0	0
917119100272	Used Oil Block Grant #14	40,798	0	0	0	0
917119200272	Used Oil Block Grant #15	0	29,103	-2,532	0	0
917119600272	Clean Vessel Act Grant 2011	4,609	32,218	0	0	0
917121500272	Oil Spill Response Equip Grant	0	26,583	0	0	0
917617100272	Beverage Container Program	12,416	54,037	39,702	44,103	43,769
999115900274	EECBG-Energy Consvrtn	931,933	354,124	0	0	0
Total Expenditures		19,409,824	20,777,968	20,289,474	26,563,379	24,830,153

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Community Development

Organizational Chart by Function**Mission Statement**

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

Service Description

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

Major Accomplishments**City Services**

- Enhanced the eTRAKIT online program.
- Completed local adoption of the 2013 Editions of the CA Building Codes for implementation.
- Certified a Building Division employee in the CASp Program to comply with State law SB1186.
- Completed Traffic Calming on California Street.
- Partnered with San Diego Regional Water Quality Control Board regarding permit regulations.

Sustainable Growth

- Completed the Building Code Effectiveness Grading Schedule with a ranking of Class 2 nationally: Top 2% nationally and 5% statewide.
- Implemented the Council approved informal public works construction bidding practice.
- Maintained a 100% rate of same-day target success for scheduled building inspections.

- Completed the Project Study Report for the El Camino Real/SR 78 bridge widening project.
- Received State Certification of the Housing Element from the California Department of Housing and Community Development (HCD).
- Completed traffic signals at Tri-City/Vista Way.
- Completed value engineering for Melrose Drive South Extension design.
- Implemented construction on downtown Mission Avenue Improvements, Phase I.
- Partnered with San Diego Association of Governments and North County Transit District for the following projects:
 - LA to San Diego Proposed Rail Corridor Improvements
 - Coastal Rail Trail for Bike and Pedestrian use (Wisconsin Ave to Oceanside Blvd)
 - The Caltrans I-5 North Coast Corridor Public Works Plan and Transportation & Resource Enhancement Program
- Completed annual street restoration.

Economic Vitality

- Issued a Certificate of Occupancy for the following large projects: Kaiser Medical Facility, Springhill Suites Hotel, Hello Betty's, and LA Fitness
- Obtained Federal and State funding for the North Coast Highway Bridge and the Douglas Drive Bridge preliminary engineering designs.

Quality of Life

- Completed construction on the following projects:
 - Alex Road Skate Park
 - Pier Plaza Lighting
 - Oceanside Boulevard Transit Access project (south side I-5 to Crouch Street)
 - College Ave landscaping north of Barnard
- Began El Corazon sports fields rough grading.
- Worked in partnership with Carlsbad regarding the Coastal Rail Trail for bike and pedestrian use, from Eaton Street to Carlsbad city limits.

Civic Engagement

- Began a comprehensive update of the Building Division webpage.

- Established an enhanced public notification process for public works construction, specifically for the asphalt overlay and slurry seal projects.
- Actively promoted Building Safety Month.

Future Objectives

City Services

- Expand on the capabilities of the online eTRAKIT program and online form submission.
- Train and test Building Division employees in the CASp Program as Certified Accessibility Specialists to comply with State laws.
- Engineer's Design Manual.
- Landscape Design Manual.
- Revise Thoroughfare Impact Fee Update.
- Update the Coastal Stringline to digital format and reference the Stringline to existing survey monuments for a consistent interpretation.

Sustainable Growth

- Implement selected recommendations from the Efficiency Study to increase efficiency.
- Strive for 100% same-day inspection rate.
- Complete construction on Downtown Mission Avenue (Horne Street to Coast Hwy), Phase I.
- Complete Plans, Specifications & Estimates (PS&E) for:
 - Downtown Mission Avenue, Phase II
 - Oak Riparian Park (Calavera Creek)
- Design and resource agency permitting for Loma Alta Creek Detention Basin at Rancho del Oro.
- Begin PS&E for College Blvd (Waring to Roselle).
- PS&E and resource agency permitting for North Avenue Channel Improvements.
- Begin College Blvd EIR (Olive to Avenida de La Plata).
- Complete Loma Alta Creek (at Industry Street) biological report.
- Complete Pilgrim Creek at Oceanside Municipal Golf Course Vector Habitat Remediation Program Grant Study.
- Update and implement the Housing Element.
- Complete final engineering for Melrose Avenue Extension.
- Coast Highway Corridor EIR.
- Commence Mainline Railroad Crossing Safety Improvement Design.
- Commence Civic Center EOC Backup Power Design Study.
- Partner with SANDAG and NCTD regarding:
 - Los Angeles to San Diego Proposed Rail Corridor Improvements

- Double track over the San Luis Rey River
- Oceanside Transit Center stub track
- The Caltrans I-5 North Coast Corridor Public Works Plan and Transportation & Resource Enhancement Program

- Partner with San Diego Regional Water Quality Control Board regarding permit regulations.
- Complete annual street restoration; including overlay of arterial streets, neighborhood slurry seals, and replacement of broken sidewalks.
- Update new speed surveys for the City's classified streets.

Economic Vitality

- Obtain Federal and State Bridge Retrofit funding, then commence with preliminary engineering designs for the North Coast Highway Bridge and the Douglas Drive Bridge.
- Manage all publically funded Capital Improvement Projects with an emphasis on being timely and within budget.
- Issue Certificates of Occupancy for: Olli Salumeria, Bagby Brewing, and other commercial projects.

Quality of Life

- Complete Master Plan of Drainage Update.
- Begin construction of North Coast Transit Station Bike Station project.
- Commence construction on five beach restrooms. Replacement at Breakwater, Sportfisher, and Tyson; remodel at the Pier and Wisconsin.
- Complete plan review and construction permits for Mission Cove.
- Obtain City Council formal direction on the Oceanside Subarea Plan for the Multiple Habitat Conservation Program.
- Work with the US Corps of Engineers on processing required permits on the San Luis Rey Flood Control Project
- Complete El Corazon sports fields rough grading.
- Construct two baseball fields at French Field.

Civic Engagement

- Complete a comprehensive update of Building Division webpage.
- Obtain City Council direction on the Unreinforced Masonry Building Mitigation Ordinance.
- Continue enhanced public notification process for public works construction, specifically for the asphalt overlay and slurry seal projects.
- Actively promote Building Safety Month.

COMMUNITY DEVELOPMENT

Budget Summary - Development Services

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	6,671,701	6,288,182	6,246,850	7,510,918	7,778,771
00212	TransNet Fd	7,530,916	4,489,640	747,624	2,744,112	2,010,000
00213	Gas Tax Fd	1,016,891	3,386,161	974,753	933,000	1,025,000
00215	TDA-Transp Devlpmt Act Fd	543	107,716	0	0	0
00216	Pavement Repair Fd [SLTPPR]	42,264	218,946	5	0	0
00272	State and Local Grant Fd	385,895	344,005	2,532	2,675,808	107,361
00274	Federal Grant Special Rev Fd	0	8,168	0	0	680,000
00501	General Capital Projects Fd	1,291,646	1,359,774	251,091	115,000	356,983
00503	Public Facility Fees Fd	1,509,806	112,967	365,741	59,300	56,000
00508	Traffic Signal DIF Fd	902,935	322,597	37,610	20,000	100,000
00510	SLRR Major Water Course Fd	2,528,971	697,769	413,720	228,350	232,350
00511	SLRR-DD-1/Zone-1A Fd	643	-583	8,517	0	0
00512	SLRR-DD-1/Zone-1B Fd	24,013	87,668	36,552	47,000	0
00513	SLRR-DD-1/Zone-1C Fd	3,856	14,771	8,302	9,747	0
00514	SLRR-DD-1/Zone-1D Fd	82,757	129,509	56,927	193,616	145,616
00515	SLRR-DD-1/Zone Pilgram Crk Fd	16,041	58,363	52,779	5,000	0
00520	LACrk Mjr Wtr Course Dist 2 Fd	2,233	-92	1,724	0	0
00521	Loma Alta Creek DD-2/Zn-2A Fd	188	2,175	39	0	0
00522	Loma Alta Crk DD-2/Zone-2B Fd	77,415	250,846	37,213	80,000	0
00530	BVCrk Mjr Wtr Course Dist 3 Fd	6,731	59,035	45,767	7,000	0
00531	Buena Vista Creek DD-3 Fd	96,268	103,304	51,090	50,000	0
00540	TMI Triangle DD-4 Fd	8,367	60,637	12,739	11,000	0
00550	Center City DD-5 Fd	45,618	26,561	11,224	6,000	0
00561	Major Thoroughfare Fees Fd	1,542,063	1,515,455	814,766	1,224,841	228,608
00581	GF Community Facilities CIP Fd	1,496,675	169,313	84,996	280,000	175,000
00596	Municipal GolfCourse Improv Fd	56,761	5,593	3,654	9,500	10,000
00598	Park Fees Fd	196,986	141,403	182,943	164,171	159,906
00751	Harbor Fd	0	0	0	0	0
Total Funding Sources		25,538,185	19,959,881	10,449,159	16,374,363	13,065,595
EXPENDITURES						
5105	Regular Employees	4,079,648	3,930,508	3,622,387	4,130,944	4,521,186
5110	Temporary/Part Time Employees	166,842	130,860	99,154	275,010	264,137
5120	Overtime	26,922	30,069	14,726	36,100	34,554
5205	Fringe Benefit Burden	1,484,578	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	26,043	54,171	53,355	45,949
5207	Fringe Benefit Burden	0	1,320,802	1,297,974	1,530,995	1,759,547
5212	Pension Bond Debt Charge	46,509	54,101	56,136	48,805	54,697
5230	Auto Allowance	3,480	3,335	3,480	3,480	3,480
Total Personnel Services		5,807,979	5,495,718	5,148,027	6,078,689	6,683,550
5305	Professional Services	1,403,502	1,035,301	430,401	246,931	494,550
5310	Temp. Agencies/Individuals	18,442	0	1,080	2,543	2,566
5315	Utilities	41,860	56,603	249	0	0
5316	Electricity	0	904	0	0	0
5320	Repair and Maintenance	553,764	350,996	132,009	1,285,526	1,804,740
5325	Infrastructure < \$100K	285,628	1,534,569	146,329	272,235	225,000
5326	Studies & Reports	0	20,173	0	23,585	43,654
5330	Machry & Equip <\$10K	24,636	43,355	9,382	21,065	20,701
5335	Rents & Leases - Equip, Bldgs	802,063	0	21,472	54,300	56,000
5345	Travel & Conference	8,552	4,976	12,540	16,451	20,455
5350	Training - Registrtn Fees	2,686	9,852	12,876	16,041	28,667

		Actuals	Actuals	Actuals	Amended	Adopted
		<u>10-11</u>	<u>11-12</u>	<u>12-13</u>	<u>Budget</u>	<u>Budget</u>
					<u>13-14</u>	<u>14-15</u>
5355	Matl Supplies&Services	196,402	199,106	102,972	1,208,909	625,690
5360	Advertising	14,531	19,233	16,527	8,848	12,000
5370	Postage	26,909	43,572	15,337	61,020	10,000
5375	Dues,Books&Subs&Mmbship	12,483	10,922	12,328	37,156	15,420
5380	Uniform	120	399	642	712	2,700
5385	Telephone	15,277	12,612	12,590	10,558	16,631
5390	Taxes, Licenses & Permits	3,385	7,669	883	15,224	15,362
5440	Radio Network Operating Cost	10,172	10,173	10,167	13,561	8,268
	Total Maintenance & Operations	3,420,413	3,360,415	937,784	3,294,665	3,402,404
5600	Internal Service Charges	3,122,442	2,891,061	1,631,311	1,128,912	1,172,291
5601	Internal Svc-CIP	0	0	0	2,359,747	0
	Total Interfund Services Charges	3,122,442	2,891,061	1,631,311	3,488,659	1,172,291
5653	Inter Agency Capital Lease	0	0	0	202,350	202,350
	Total Debt Service	0	0	0	202,350	202,350
5701	Land	5,030	0	0	0	0
5702	Building & Treatment Plants	398,714	0	0	0	0
5703	Infrastructure > \$100K	8,975,379	3,574,058	153,220	1,900,000	680,000
5704	Machinery & Equipment	868,956	0	0	0	0
5706	Furniture, Fixtures, Software	142,957	0	0	0	0
	Total Capital Outlay	10,391,035	3,574,058	153,220	1,900,000	680,000
6900	Transfers Out	3,417,780	4,674,964	1,990,937	1,410,000	925,000
	Total Transfers - Out	3,417,780	4,674,964	1,990,937	1,410,000	925,000
6025	OthFinSources-Capital Leases	-800,000	0	0	0	0
6030	GASB 31 Adjmt	178,536	-36,335	587,880	0	0
	Total N/A	-621,464	-36,335	587,880	0	0

EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	5,807,979	5,495,718	5,148,027	6,078,689	6,683,550
Maintenance & Operations	3,420,413	3,360,415	937,784	3,294,665	3,402,404
Interfund Services Charges	3,122,442	2,891,061	1,631,311	3,488,659	1,172,291
Debt Service	0	0	0	202,350	202,350
Capital Outlay	10,391,035	3,574,058	153,220	1,900,000	680,000
Transfers - Out	3,417,780	4,674,964	1,990,937	1,410,000	925,000
N/A	-621,464	-36,335	587,880	0	0
Total Expenditures	25,538,185	19,959,881	10,449,159	16,374,363	13,065,595

EXPENDITURE SUMMARY BY PROGRAM

1212	TransNet	0	-6,490	141,062	1,184,000	0
1213	Gas Tax	843,867	3,341,023	974,753	933,000	925,000
1215	Transportation Development Act	543	0	0	0	0
1216	Pavement Repair SLTPPR	1,166	-22	5	0	0
1501	General Capital Projects	15,777	-3,322	45,218	59,000	0
1503	Public Facility Fees	627,934	-1,110	344,269	5,000	0
150435510	SLRR Flow Monitoring	0	0	0	0	15,000
1508	Traffic Signal DIF	4,730	-672	6,501	20,000	0
1510	SLRR-Major Water Course	22,961	-3,879	82,592	228,350	217,350
1511	SLRR DD-1/Zone-1A	643	-583	8,517	0	0
1512	SLRR-DD-1/Zone-1B	4,615	-810	36,552	47,000	0
1513	SLRR-DD-1/Zone-1C	195	-23	8,302	9,747	0

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
1514	SLRR-DD-1/Zone-1D	7,619	-1,340	46,504	48,000	0
1515	SLRR-DD1/Zn Pilgram Creek	4,459	-847	52,779	5,000	0
1520	Loma Alta Creek-Mjr Wtr Course	937	-92	1,724	0	0
1521	Loma Alta Creek DD-2/Zn2A	188	-20	39	0	0
1522	Loma Alta Crk DD2/Zn2B	4,044	-619	37,213	80,000	0
1530	BVCrk-Mjr Wtr Course Dist3	834	-159	45,767	7,000	0
1531	Buena Vista Creek DD	2,970	-506	51,090	50,000	0
1540	TMI Triangle DD-4	1,019	-161	12,739	11,000	0
1550	Center City DD-5	415	-69	11,224	6,000	0
1561	Major Thoroughfare Fees	1,233,915	526,724	544,540	803,000	0
1581	GF Community Facilities CIP	340,000	0	84,996	485,000	0
1596	Muni GolfCourse Improv	0	-39	1,214	0	0
1598	Park Fees	10,391	-2,078	35,082	6,000	0
400401101	Building Inspections	893,968	880,315	947,631	1,260,674	0
400406101	Plan Check/Counter	841,386	889,831	789,809	774,955	0
400434101	Building Safety	0	0	0	0	2,114,244
425010101	Engineering Capital Project	1,923,123	1,915,999	1,914,056	2,392,897	2,484,340
425010561	Major Throughfare Admin	0	206,976	216,187	221,841	228,608
425010598	Parks Projects Admin	135,294	137,418	144,010	147,171	149,906
425401101	Engineering Inspection	498,114	403,130	0	0	0
425406101	Engineering Subdivision	762,349	742,947	0	0	0
425407101	Engineering Transportation	635,462	307,161	363,989	400,716	426,100
425411212	Misc Traffic Markings	0	49,135	34,751	94,710	50,000
425412598	Master Plan Update	0	574	270	1,000	0
425413598	Park Enhancements	0	3,678	3,581	10,000	10,000
425414561	CtywideTrnsprtCirc Update	0	162,732	34,593	0	0
425415501	Entitlement Improvements	0	9,514	5,402	47,000	37,000
425416596	Golf Course Enhancement	0	5,632	2,441	9,500	10,000
425417514	Multiple Habitat Conservation	0	40,874	10,422	145,616	145,616
425418212	Neighborhood Traffic Imprvmnts	0	64,528	45,493	120,000	105,000
425419503	OPD Records Mgmt Sys	0	54,914	0	0	0
425421581	Pier Deferred Maintenance	0	169,313	0	-205,000	175,000
425422510	SLR Flood Control DS	0	334,704	331,128	0	0
425423101	Land Development	0	0	1,241,528	1,258,823	1,267,156
425424561	Thoroughfare Master Plan	0	23,634	19,447	200,000	0
425425212	Misc. Sidewalks/ADA	0	457,552	177,693	0	0
425426212	Misc Street Proj/SlurrySeal	0	1,132,597	348,624	1,335,402	1,855,000
425428522	LAC Map Revision	0	28,924	0	0	0
425429503	Fire Station 8 Temp Location	0	0	21,472	54,300	56,000
425436213	Unscheduled Signal/St Lights	0	0	0	0	100,000
425440501	Long Term Zoning Update	0	0	0	0	319,983
425632503	Mission Ave Fuel Site	0	59,162	0	0	0
450340101	Downtown Planning	0	0	0	0	33,319
450404101	Planning Administration	1,117,299	1,148,800	989,837	1,422,853	1,453,612
640410508	Traffic Control Plans	0	6,249	1,654	0	0
640433508	Traffic Signal Comm System	0	0	0	0	100,000
822136900274	FAA Airport Perimeter Fence	0	0	0	0	680,000
836118300272	ATG-Mission Ave Improvements	0	0	0	1,500,000	0
836127100272	Alex Rd Skatepark (LWCF)	0	0	0	0	0
836128600272	Vector Habitat Remediation	0	0	0	495,000	0
836129700272	SANDAG ATG NC Transit Bike Stn	0	0	0	100,000	0

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
836129800272	SANDAG ATG 3E's Project	0	0	2,532	180,808	107,361
836132900272	Oblvd Transit Access Project	0	0	0	400,000	0
901122000561	College/VistaWay&Thunder PS&E	0	57,519	0	0	0
901122100561	College/Olive & Old Grov EIR	0	57,398	0	0	0
901122200561	Melrose Extension Design	0	368,202	0	0	0
901126000212	Street Monumentation	0	0	0	0	0
901126900561	C-Blvd Lndscp (No of Barnard)	0	0	0	0	0
901127000561	OBlvd Sidewalk I-5 to Crouch	0	0	0	0	0
901526100561	College Bvd Median-Left Turn	2,889	32,166	0	0	0
901561400501	MssnAve@Francisca-ROW A	0	150,164	0	0	0
901561400561	MssnAve@Francisca-ROW A	92,418	0	0	0	0
901561500561	ECR Widening @ SR78	28,415	80,104	0	0	0
901562200561	CtywideTrnsprtCirc Upda	178,963	0	0	0	0
901962000561	Thoroughfare MasterPlan	5,464	0	0	0	0
902111200212	Adaptive Signals/Trnsp Mgmt Ct	200,396	603,227	0	0	0
902111500212	Coast Highway Round About Stdy	29,616	0	0	0	0
902111800212	SR76 Through Lanes @ RDO	29,464	35,416	0	0	0
902112600212	College@VistaWay Median Mod	17,394	0	0	0	0
902113000212	Downtown Intersection Reconstr	109,669	82,004	0	0	0
902116200212	Jeffries Ranch Rd Access Study	75,667	0	0	0	0
902116200501	Jeffries Ranch Rd Access Study	0	29,992	0	0	0
902116500212	Senior Center Road Study	30,357	0	0	0	0
902121400581	FY 10/11 Annual Overlay	340,000	0	0	0	0
902131200212	Coast Hwy Corridor Study/EIR	0	0	0	0	0
902131300212	MssnAve Fiber-Optic Cable Dsgn	0	0	0	0	0
902131400212	Coast Hiway Restriping Trial	0	0	0	0	0
902131500212	SRTS Calif St-Lincoln/Palmquis	0	0	0	0	0
902132400212	SANDAG CRT Phase 2B	0	0	0	10,000	0
902134400212	Ada Ramp Rplcmt/Sdwks In-fill	0	0	0	0	0
902134600212	Traffic Sig Safety& Ped Access	0	0	0	0	0
902134800212	North Ave Slope Protection	0	0	0	0	0
902135000212	Storm Drain Improv Design	0	0	0	0	0
902135200212	Clementine Intrscn Rcnstrctn	0	0	0	0	0
902135400212	Mainline R/R Xing Sfty	0	0	0	0	0
902135500212	Neighborhood Traffic Sfty Impr	0	0	0	0	0
902135600212	Bicycle Master Plan/Bike Sfty	0	0	0	0	0
902135800212	Coast Hwy @ SR-76 Roundabout	0	0	0	0	0
902136000212	El Corazon Access @ ORnch Rd	0	0	0	0	0
902401500216	Road Maint Projects	41,098	218,968	0	0	0
902521600212	Street Restoration	-640	0	0	0	0
902522600212	Cribwall@OBlvd&ECR	174,013	4,165	0	0	0
902522700212	OBlvd BusStop ADA Upgd	44,156	38,309	0	0	0
902523100212	Neighbrhd Traffic Imp	125,729	0	0	0	0
902523900212	Misc Sidewalks/ADA	835,410	0	0	0	0
902524900213	Tree Trimming	148,094	0	0	0	0
902754200212	Street Restoration 212	3,815,778	1,554,256	0	0	0
902779000212	Misc Street Projects	1,054,814	0	0	0	0
902779100212	Industry St Rcnst	8,572	0	0	0	0
902779300212	Melrose Ext Design	69,068	0	0	0	0
903112500508	TrfSignal Canyon@Carey	3	0	0	0	0

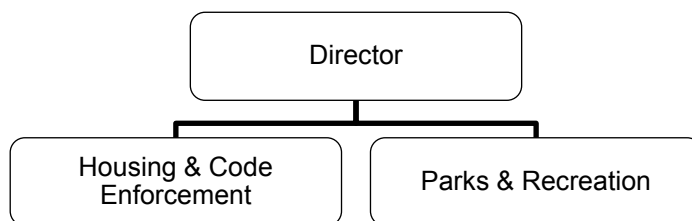
		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
903112700508	TrfcSignals Oceanside@Camelot	30,176	56,916	0	0	0
903118900508	TrfcSignals Cannon@Shadowridge	28,416	67,257	0	0	0
903121800508	Traffic Signal: RDO & Cameo	0	4,592	29,454	0	0
903130900508	UpgradeTraffic Signal	0	0	0	0	0
903510100212	Misc Traffic Markings	53,888	0	0	0	0
903521800508	College Blvd Adapt	118,307	100,334	0	0	0
903525300508	Modif @ Doug&Missn	4,163	1,148	0	0	0
903526100508	Traffic Signal Comm Sys	17,269	86,773	0	0	0
903526300213	Signal UnshedSigs/StLigt	24,930	45,138	0	0	0
903527000508	Melrose@Meadowbrook	119,748	0	0	0	0
903527200508	Coast Hwy@Morse	181,446	0	0	0	0
903535500508	Lake @ MiraMonte	179,395	0	0	0	0
903535700508	OBldv@Crouch	52,574	0	0	0	0
903535800508	Lake@Emerald	166,710	0	0	0	0
904513400215	Pedestrian MasterPlan Update	0	11,949	0	0	0
904774300215	SLR River Trail Improv.	0	60,832	0	0	0
904779000215	Path-Coastal Rail Trail	0	3,322	0	0	0
904780600215	Citywide Bicycle Plan	0	31,613	0	0	0
905111400531	S.Coast Hwy@Buena Vista Lagoon	35,660	0	0	0	0
905112900513	Master Plan Drainage Update	3,661	14,794	0	0	0
905113100522	North Ave Storm Drain Upgrade	12,857	10,331	0	0	0
905116400212	Surf Rider Storm Drain	34,746	0	0	0	0
905116700510	Master Plan of Drainage Fd 510	20,065	47,356	0	0	0
905116800512	North Sante Fe Storm Drain	10,805	29,303	0	0	0
905116900514	Douglas Drive Storm Drain	44,772	30,795	0	0	0
905117000514	Multiple Habitat Conservation	6,983	0	0	0	0
905117100515	Master Plan of Drainage Fd 515	11,582	59,209	0	0	0
905117200522	Master Plan of Drainage Fd 522	6,243	59,188	0	0	0
905117300522	NorthAve Channel Protectn Stdy	54,271	153,021	0	0	0
905117400530	Master Plan of Drainage Fd 530	5,897	59,194	0	0	0
905117500531	Master Plan of Drainage Fd 531	7,630	59,180	0	0	0
905117600531	College Blvd. @ Marvin	50,008	44,630	0	0	0
905117700540	Master Plan of Drainage Fd 540	3,642	14,794	0	0	0
905117800550	Master Plan of Drainage Fd 550	45,203	26,630	0	0	0
905120100212	Detention Basin @ LAC & RDO	-52,618	58,737	0	0	0
905120200212	Detention Basin @ LAC & ECR	799,116	346,360	0	0	0
905121900521	LAC Study ECR to Crouch St	0	2,195	0	0	0
905126100511	AveSoledad - E OldGroveRd RCP	0	0	0	0	0
905126200514	Calle De Retiro AJ-1 Imp	0	0	0	0	0
905126300514	Cardiff Bay AK-2 Imp	0	0	0	0	0
905126400514	Foxwood Drive AJ-2 Imp	0	0	0	0	0
905126500520	Environmental Study	0	0	0	0	0
905126600520	LAC Study ECR to Crouch	0	0	0	0	0
905126700530	Via Esmarca/BVC Drainage Study	0	0	0	0	0
905126800550	SD Culvert (OBldv East of RR)	0	0	0	0	0
905131100510	Master Plan Drainage Fee Sch	0	0	0	0	0
905137900531	RDO & Cameo Storm Drain Study	0	0	0	0	0
905138700550	Street Flow Modeling	0	0	0	0	0
905138800512	Pacific School Storm Drain	0	0	0	0	0
905138900511	Mission Meadows 42' RCP	0	0	0	0	0

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
905139000511	Melrose Dr No of SR76 FAC	0	0	0	0	0
905139100511	Carpenter Rd Channel FAC	0	0	0	0	0
905543100514	Update Master Plan	23,383	59,180	0	0	0
905543700512	Update Master Plan	8,593	59,175	0	0	0
905546900540	Habitat Mitigation Study	2,850	16,778	0	0	0
905564100511	MultiHabitatConservtn	0	0	0	0	0
905564500540	OakRiparianPkChannel	856	29,226	0	0	0
905745000520	Loma Alta DetentnBsn@Garrison	1,296	0	0	0	0
905745100520	Loma Alta Detentn Basin@ECR	0	0	0	0	0
905746500522	LAC Map Revision	0	0	0	0	0
905831100510	SLRR Clearing Project	2,151,301	317,292	0	0	0
905831200510	Habitat Mitigation Study	2,850	2,296	0	0	0
905831300510	SLR Flood Control Dt Svc	331,794	0	0	0	0
906404500598	Master Plan Update	0	0	0	0	0
906406000598	EICorazon EIR&Entitlem	6,071	0	0	0	0
906543100598	Park Enhancements	9,149	0	0	0	0
906560300598	Trail Dsgn&Environ Std	6,215	574	0	0	0
906564700596	Golf Course Enhncmt	56,761	0	0	0	0
906564800598	BuccaneerPrk FcltsFees	0	574	0	0	0
906565000598	SpecialtyPrks(Skate et	22,168	664	0	0	0
906565700598	Second Senior Ctr	7,697	0	0	0	0
907112200503	Library Remodel	520,791	0	0	0	0
907114000503	Fire Station 8	140,281	0	0	0	0
907116600503	Sunshine Brooks HVAC Replcemnt	30,000	0	0	0	0
907129400503	Fire Station 8 Relocation	0	0	0	0	0
907131600581	Beach Restrooms Project	0	0	0	0	0
907134900503	FS1 Seismic Retrofit Study	0	0	0	0	0
907135100581	Beach Restrooms Phs 1 & 2	0	0	0	0	0
907137300503	CC EOC Back-up Pwr Dsgn Stdy	0	0	0	0	0
907137400503	COC Repair Project	0	0	0	0	0
907137800581	BSSC Site Assessment	0	0	0	0	0
907139200581	Fire Training Center	0	0	0	0	0
907404800501	EI Corazon Sr Center	703	0	0	0	0
907522000503	Mission Ave Fuel Site	15,168	0	0	0	0
907743200503	Public Art	7,056	0	0	0	0
907886100501	OPD 1617 MssnAve FuelFcl	18,734	0	0	0	0
910138400751	SB2 Restroom Design	0	0	0	0	0
912118600501	French Field Remediation	704,639	723,820	0	0	0
912121700501	EI Corazon Specific Plan	0	57,337	200,470	9,000	0
912132300501	OBlvd Undergrnd Utility Prjct	0	0	0	0	0
912134200501	Whelan Sand Project	0	0	0	0	0
912135300501	Fire Mtn UndrGrndg Utilities	0	0	0	0	0
912138600581	Civic Center Fountain Project	0	0	0	0	0
912404900501	Pala Rd Parcel Proj	6,629	5,740	0	0	0
912405100501	EI Corazon Master Plan	7,494	0	0	0	0
912544800501	Entitlement Improvements	28,530	0	0	0	0
912546600581	Harbor Def Maintenance	16,675	0	0	0	0
912880500501	Silica Reclamation	457,236	295,628	0	0	0

		Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
914560800212	DougDrBr Seismic Retro	39,408	35,406	0	0	0
914560900212	NoCstHwyBr Seismic Retr	36,914	34,439	0	0	0
914755600501	Pacific Street Bridge @ SLRR	51,905	90,902	0	0	0
915485700503	Permit Tracking System	16,276	0	0	0	0
915489300503	OPD Records Mgmt System	152,300	1	0	0	0
915783100581	Fire Apparatus & Equip	800,000	0	0	0	0
917113800273	SRTS-Lincoln/Palmquist Schools	0	0	0	0	0
917119800272	French Field Restoration Grant	385,895	344,005	0	0	0
999121200274	Safe Routes to School	0	8,168	0	0	0
Total Expenditures		25,538,185	19,959,881	10,449,159	16,374,363	13,065,595

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Community/Cultural Services

Organizational Chart by Function**Mission Statement**

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

Service Description

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

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

The Parks and Recreation Services Division offers a wide variety of programs and services for people of all ages through the following service areas: Youth Development, Sports and Athletics, Leisure

Services, Neighborhood-based Services, Aquatics, Senior Services, and Special Events.

Major Accomplishments**City Services**

- Updated the Hot Food Truck Vehicle Ordinance.
- Successfully processed over 5,400 code enforcement cases.
- Successfully implemented transition from RecWare Safari to ActiveNet Recreation Registration and Permitting System.
- Coordinated over 19 Special Events in collaboration with the "Friends of Oceanside Parks".

Economic Vitality

- Oceanside Park and Recreation Community Foundation (OPARC) raised over \$25,000 in the past three years.
- Completed construction and opening of Alex Road Skate Park.
- Coordinated the City's July 3rd Fireworks Event.
- Attended various National, State, and Local Housing conferences to advance and advocate for the expansion and enhancement of affordable housing programs.

Quality of Life

- Received designation as a "High Performer" by HUD for the Housing Choice Voucher Program.
- Provided funding for the initial phases of the 288-unit Mission Cove Affordable Housing Mixed-Use Development Project.
- Assisted with completing development entitlements for the Mission Cove Project.
- Implemented the Neighborhood Revitalization Strategy Area Plan for the Crown Heights and Eastside neighborhoods.
- Successfully opened and offered Aquatic programming at Marshall Street Swim Center, summer 2013.
- Participated in the City's "125 Celebration".
- Provided over 14,000 rides to seniors enrolled in the Solutions for Seniors on the Go transportation program.

- Provided services to “at-risk” teens in the Libby Lake area with Gap Funding to work toward ending neighborhood violence.
- Partnered with Development Services in obtaining HCD approval of the 2013-2020 Housing Element.
- Completed Brooks Street Pool re-roof project with CDBG funds.

Civic Engagement

- Improved 25 properties in the Eastside Neighborhood with the Oceanside S.U.N. 2013 project in which over 1,000 volunteers participated.
- Partnered with North County Lifeline for the CalGRIP Program Grant for use in gang prevention and intervention as part of Oceanside Community Safety Partnership efforts.
- Participated in the School Community Policing Partnership Collaborative, a grant-funded gang-prevention effort in Oceanside schools and the community, in partnership with the San Diego Office of Education, OUSD, OPD, North County Lifeline and other community agencies.
- Co-sponsored National Night Out with the Police Department.
- Continued programming partnerships with the Young Men's Christian Association (YMCA).
- Continued partnerships with Lifeline Community Services and Vista Community Clinic.
- Continued to offer Easter egg hunt, concerts, movies, and tree lighting.

Future Objectives

City Services

- Collaborate with OPD to develop homeless outreach programs.
- On-going assessment of all programs, delivery, cost recovery, marketing, and customer service.

Quality of Life

- Work with the Alliance for Regional Solutions to address emerging issues such as chronic homelessness, mental health and job development.
- Work with the VA to provide housing opportunities for homeless veterans.
- Serve as the liaison for OPARC.
- Facilitate the groundbreaking for the Mission Cove Project.

- Develop and implement a proactive illegal garage conversion enforcement program.
- Transition Code Enforcement field staff to mobile devices to improve inspection efficiency.
- Increase proactive private property anti-graffiti efforts citywide.
- Ensure consistent riverbed enforcement details.
- Develop an outreach and marketing plan that meets HUD's goal to further fair housing and all federally-funded programs.
- Complete a Pool Master Plan for the Brooks Street Swim Center modernization project.
- Begin work toward completing a Parks and Recreation Comprehensive Master Plan.
- Enhance the “Solutions for Seniors on The Go” program.
- Work towards promoting “Live Well Oceanside” through SD County Health & Human Services.
- Operate community resource centers and collaborate services with several nonprofit agencies to provide programs and services to neighborhood residents, coordinate services with City recreation centers to best serve the community and prevent duplication of services.

Civic Engagement

- Collaborate with Oceanside Community Safety Partnership, San Diego Office of Education Community Policing Partnership Program (SCPP/PASS) and other gang-prevention efforts and seek to identify funding opportunities to sustain the programs.
- Partner with North County Lifeline and Community HousingWorks to promote resident participation and expand services at the Crown Heights Financial Opportunity Center.
- Partner with San Diego Regional Health and Wellness Coalition.
- Collaborate/partner with non-profit organizations such as Boys and Girls Club, YMCA, Vista Community Clinic, Lifeline Community Services etc., to identify unique programming for Oceanside youth.
- Improve marketing of programs and services through use of social media.
- Complete an agreement with the North County Model Railroad Society to occupy the museum at Heritage Park.
- Complete agreement with Melba Bishop Pickleball Association for use of the exclusive use of the converted Pickleball Courts.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	4,812,245	4,091,411	5,396,284	5,621,329	6,070,882
00212	TransNet Fd	193,946	206,572	178,966	198,300	44,931
00237	CDBG Fd	1,363,045	2,201,720	1,340,548	2,726,122	2,673,768
00272	State and Local Grant Fd	2,300	89,966	12,734	0	0
00273	Federal/State PassThru SR Fd	70,991	0	0	0	122,033
00274	Federal Grant Special Rev Fd	1,079,435	424,134	175,764	83,615	84,636
00276	Private Grants/Donations Fd	0	0	5,400	25,000	0
00277	HOME Grant Fund	91,485	742,937	441,415	8,429,732	9,784,530
00278	Inclusionary In Lieu Fund	364,906	624,127	327,390	4,995,499	5,602,877
00281	CDC- Low/Mod Hsng Fund	0	24,016	47,450	119,339	60,978
00282	CDC Housing Rehab Loan Prog Fd	329,471	242,865	198,301	1,158,621	1,053,622
00283	CDC Hsng Section 8 Fd	15,054,655	15,345,448	15,784,393	15,054,864	14,897,627
00284	CDC Adm/Program Development Fd	359,593	203,395	217,544	236,033	212,520
00286	CDC Housing Mortgage Rev Bd Fd	267,420	227,061	162,931	140,325	127,200
00288	Hsng MobileHome Rent Cntrl Fd	169,056	169,368	259,057	288,543	290,520
00289	CDC Hsng CalHome Prog Fd	15,834	99,184	295,042	796,420	366,250
00581	GF Community Facilities CIP Fd	0	0	0	0	115,721
Total Funding Sources		24,174,383	24,692,204	24,843,219	39,873,742	41,508,095
EXPENDITURES						
5105	Regular Employees	3,898,847	3,661,706	3,446,120	3,405,378	3,365,439
5110	Temporary/Part Time Employees	354,493	338,855	319,349	494,506	562,588
5115	Elected Officials	0	8,522	11,478	8,262	8,262
5120	Overtime	43,339	22,058	22,232	8,500	11,009
5205	Fringe Benefit Burden	1,574,611	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	23,693	40,313	49,304	42,367
5207	Fringe Benefit Burden	0	1,270,161	1,306,611	1,360,549	1,436,019
5212	Pension Bond Debt Charge	47,133	45,885	51,120	43,539	46,855
5230	Auto Allowance	2,706	2,731	3,000	4,285	4,285
Total Personnel Services		5,921,129	5,373,609	5,200,221	5,374,323	5,476,824
5305	Professional Services	282,007	277,640	313,951	202,275	170,408
5310	Temp. Agencies/Individuals	62,513	35,027	42,622	2,034	2,052
5315	Utilities	387,124	346,310	370,935	395,410	400,699
5320	Repair and Maintenance	108,559	86,430	116,172	110,395	169,511
5325	Infrastructure < \$100K	96,765	302,848	66,279	370,582	254,041
5326	Studies & Reports	0	0	5,920	44,488	27,495
5330	Machry & Equip <\$10K	17,723	20,599	38,348	53,808	109,830
5335	Rents & Leases - Equip, Bldgs	26,484	16,319	3,033	4,068	6,441
5430	Bad Debt	0	181,000	0	0	0
5345	Travel & Conference	19,163	30,363	41,614	39,027	38,209
5350	Training - Registrtn Fees	4,467	6,056	3,875	3,030	8,895
5355	Matl Supplies&Services	289,801	226,329	245,285	660,217	592,240
5360	Advertising	1,409	5,873	7,084	7,014	6,819
5370	Postage	28,486	29,370	26,046	28,714	30,996
5375	Dues,Books&Subs&Mmbship	5,545	7,994	9,883	6,320	6,500
5380	Uniform	4,124	3,869	8,636	8,174	11,989
5385	Telephone	8,333	9,703	8,372	8,800	8,573
5390	Taxes, Licenses & Permits	2,689	8,154	8,895	7,113	19,285
5395	Contrib-Community Svc/Non Prof	1,684,451	2,380,116	1,113,800	9,766,203	11,419,974
5400	Gas, Diesel Fuel, Motor Oil	14	0	0	0	0
5405	Administration Fees	0	0	1,762	18,306	18,471
5435	Special Events	30,297	30,000	28,982	30,000	30,000

		Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
5440	Radio Network Operating Cost	5,209	4,896	5,321	6,142	6,360
5450	Contingencies	0	0	0	263,586	345,854
5475	Recreation Programs	1,385	600	1,590	0	0
5500	Housing Programs	0	1,952	7,377	953,622	848,622
5520	Hsng Programs-Rehab Grants	117,526	100,000	59,156	100,000	100,000
5525	Sec 8 HAP - To Owners	13,339,980	13,673,780	14,245,344	13,569,938	13,438,928
	Total Maintenance & Operations	16,524,052	17,785,226	16,780,282	26,659,266	28,072,192
5600	Internal Service Charges	1,227,942	1,097,608	2,128,906	2,042,213	2,034,347
	Total Interfund Services Charges	1,227,942	1,097,608	2,128,906	2,042,213	2,034,347
5651	Principal	105,000	111,000	117,000	119,286	130,000
5652	Interest	162,702	159,160	0	0	0
	Total Debt Service	267,702	270,160	117,000	119,286	130,000
5702	Buildings & Treatment Plants	59,549	0	0	0	0
5704	Machinery & Equipment	0	20,140	12,651	0	0
5706	Furniture, Fixtures, Software	14,508	0	0	0	0
	Total Capital Outlay	74,057	20,140	12,651	0	0
6900	Transfers Out	114,255	153,224	60,000	4,767,691	5,307,351
	Total Transfers - Out	114,255	153,224	60,000	4,767,691	5,307,351
5422	Capital Lease	0	0	155,016	155,016	145,131
5505	Hsng Programs-Rehab Ln	0	0	0	0	0
5540	Hsng Programs-Cal Home Ln	0	0	274,336	755,947	342,250
6030	GASB 31 Adjmt	45,246	-7,763	114,806	0	0
	Total N/A	45,246	-7,763	544,158	910,963	487,381

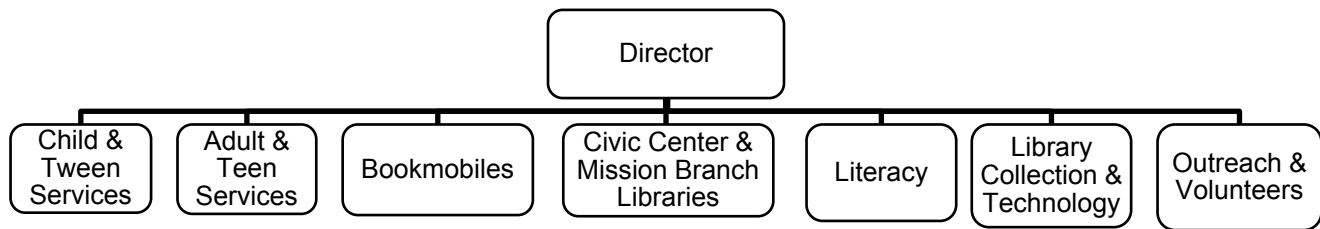
EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	5,921,129	5,373,609	5,200,221	5,374,323	5,476,824
Maintenance & Operations	16,524,052	17,785,226	16,780,282	26,659,266	28,072,192
Interfund Services Charges	1,227,942	1,097,608	2,128,906	2,042,213	2,034,347
Debt Service	267,702	270,160	117,000	119,286	130,000
Capital Outlay	74,057	20,140	12,651	0	0
Transfers - Out	114,255	153,224	60,000	4,767,691	5,307,351
N/A	45,246	-7,763	544,158	910,963	487,381
Total Expenditures	24,174,383	24,692,204	24,843,219	39,873,742	41,508,095

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
EXPENDITURE SUMMARY BY PROGRAM						
1277	HOME Grant Fund	573	-205	6,121	0	0
1278	Inclusionary In Lieu	54,942	84,472	78,371	4,707,691	5,247,351
1281	CDC- Low & Mod Hsng	0	4,224	3,629	0	0
1282	CDC Hsng Rehab Ln Prog	0	-95	15	0	0
1283	CDC Housing Section 8	15,454	-2,374	15,726	0	0
1284	CDC Adm/Prog Devlpmt	60,895	59,873	62,532	60,000	60,000
1286	CDC Housing Mortgage RB	1,735	-217	3,251	0	0
1288	CDC Housing MblHm Prog	443	-235	4,893	0	0
1289	CDC Hsng CalHome Prog	473	18	268	0	0
817127200272	S Pier Playground Recnstrctn	0	89,966	12,734	0	0
817130800212	Senior Transport Grant 5004297	0	0	0	198,300	44,931
817136800273	New Freedom -2014	0	0	0	0	120,137
821127800237	Hope Shelter Acquisition	0	0	100,000	0	0
821129500237	Brooks St Pool - Roof	0	0	3,869	71,531	0
822127600274	WRC Trnstl Hsg 2/12-1/13 SNAP	0	59,923	86,779	0	0
822127700274	WRC Trnstl Hsg 2/13-1/14 SNAP	0	0	61,213	83,615	0
822134100274	WRC Trnstl Hsg 2/14-1/15 SNAP	0	0	0	0	84,636
822138500237	Club 55	0	0	0	0	7,500
823125700277	NC Solutions for Change	0	0	0	326,608	302,143
823131900277	Mission Cove Phase (B)	0	0	0	6,504,978	9,196,248
900010101	Housing & Grant Programs	0	0	1,132,756	936,283	966,284
900439101	Club 55	0	0	0	0	30,000
900635581	NS Facility Improvements	0	0	0	0	115,721
900876000101	Chavez Resource Center	49,266	43,165	42,594	45,296	333,461
900876100101	Crown Heights Resource Center	75,197	83,020	78,098	98,673	73,222
900876200101	San Luis Rey Resource Center	127,322	0	0	0	0
900876300101	Libby Lake Resource Center	138,772	146,410	142,347	159,727	156,814
904115500272	SLR Rivertrail Ph2 - BTA	2,300	0	0	0	0
906127100598	Alex Rd Skatepark	0	0	0	0	0
911124400237	Family Recovery Center Loan	0	640,443	14,400	0	0
911501200237	Brks&Mrshl Pool Impr	8,424	109,282	0	0	0
911546200237	Crown Heights Ally/Utlty	0	39,490	0	0	0
917113500212	Solutions for Srs.-Shuttle Svc	106,643	136,548	84,591	0	0
917113600212	Solutions for Srs.-Taxi Script	54,947	36,383	50,182	0	0
917113700212	Solutions for Srs-Volunteer Dr	32,356	33,641	44,192	0	0
917115200273	CA HCD - Nnbrhd Stabilization	70,023	0	0	0	1,896
917644500276	Tony Hawk Skatepark	0	0	5,400	25,000	0
917648000273	New Freedom -2006	968	0	0	0	0
921115300237	Community Resource Centers	112,668	88,212	86,454	106,345	94,899
921465100237	Code Enforcement	246,576	335,113	339,171	354,999	355,000
921476300237	Rehab Lns & Grants-CDC	111,013	169,887	185,118	1,058,622	1,053,622
921477200237	Hsng Prog Devlpmt-CDC	195,000	143,522	155,012	176,033	152,520
921481300237	Graffiti-Removal Truck	1,795	0	0	0	0
921483300237	SS-WRC-Imprvmnt to Emergn	0	18,375	0	0	0
921485400237	SS-Snr Citz-Kitchn Equip	0	22,500	0	0	0
921490400237	SS-NCHlth Svc-Comm Hlth Scrn	15,000	11,250	0	0	0
921491400237	SS-Intrfrth Ser-Cstl Ser Ctr	7,804	7,500	0	0	0
921510000237	SS-Boys&GirlsClubGangbusters	22,308	16,731	0	0	0
921510200237	SS-Boys&Girls Club-Libby Lk	12,000	9,000	0	0	0
921510600237	SS-Boys & Girls Club-55	9,176	0	0	0	0
921513300237	SS-Camp Fire Preschool	7,900	0	0	0	0

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
921526600237	SS-IveyRch Prk Assn-Camp Ivy	7,542	7,500	0	0	0
921535000237	SS-Brother Benno Center	14,148	10,611	0	0	0
921549500237	SS-NC Lifeline-Youth Devlpmt	0	7,800	14,250	13,580	13,580
921558300237	SS-Angel's Depot-Snr Nutrtn	8,540	7,500	7,500	0	0
921558500237	SS-Senior Nutrition Program	34,400	25,800	18,000	33,330	25,830
921559400237	SS-VistaCommClinic-TeenReach	23,598	17,700	14,250	13,580	13,580
921634600237	Teen Programs	18,600	18,600	18,600	18,600	18,600
921634700237	4 Kids Sake Afrtschl	18,200	18,200	18,200	18,200	18,201
921769000237	Grants Administration	150,000	149,530	58,515	86,739	83,257
921769500237	Section 108 Debt Service	267,702	270,160	272,016	274,302	275,131
921790000237	Contingency Fund-CDBG	0	0	0	263,586	345,854
921874500237	Nbrhood Rvltztn - CHW	41,744	15,000	15,000	15,000	15,000
921875300237	SUN -Pub Imprv	5,471	10,125	8,539	185,952	168,693
921875500237	Neighborhood Rvltztn Plan	15,876	0	0	0	0
921876800237	C Montecito Rvltztn	0	15,295	948	32,501	32,501
921876900237	Crwn Hghts-Nbrhd Imprv	550	16,594	10,706	3,222	0
921936800237	SS-TERI IncRecrCtrFurn	7,010	0	0	0	0
922115700274	OCSP-Gang Prevntn & InterVntn	220,372	24,652	0	0	0
922116100274	WRC Trnstl Hsg 2/10-1/11 SNAP	93,289	0	0	0	0
922120000274	WRC Trnstl Hsg 2/11-1/12 SNAP	63,937	82,765	0	0	0
923113900277	Fuller Ctr Hsg - CHDO	0	0	0	0	0
923119900277	Mission Cove Pre-Development	0	541,342	395,237	590,591	242,932
923475200283	Hsng Sct8 Vouchers-CDC	14,977,269	15,347,822	15,768,667	15,054,864	14,897,627
923475300283	Hsng Sct8 - MRAP	60,700	0	0	0	0
923477500277	HOME Program Adm	90,912	80,050	40,057	54,066	43,207
923479800277	HOME Program (Unalloc)	0	0	0	953,489	0
923481000277	HOME Ownership Programs	0	120,000	0	0	0
923882700277	Habitat f Humnty-CHDO-SFD	0	1,750	0	0	0
924459300278	Libby Lake Village-Habitat	167,426	347,101	0	0	0
924459400278	Inclusionary Admin Exp	142,538	192,554	249,019	287,808	355,526
925476100282	Rehab Administration-CDC	69,962	71,730	72,076	33,000	33,000
925476200282	Rehab Loan Services-CDC	59,503	67,000	66,828	66,999	67,000
925476400282	Rehab Lns & Grants-CDC	200,006	104,230	59,382	1,058,622	953,622
927445800284	Rntl Rehab Prog-Frm CCF	7,594	0	0	0	0
927477300284	Hsng Prog Devlpmt-CDC	291,104	143,522	155,012	176,033	152,520
927477600281	Low/Mod Set Aside Prog Adm	0	19,792	0	0	0
928481100286	MRB Adm Cost	157,445	133,056	99,360	80,325	67,200
928875200286	Osider SUN - Fd286	30,297	30,000	29,319	30,000	30,000
928880400286	Homeless Shelters	77,943	64,223	31,000	30,000	30,000
928880600283	Hsng Sct8-KDHAP	1,232	0	0	0	0
930477400288	Mobile Home Rent Control-CDC	168,613	169,604	254,164	288,543	290,520
931473200289	CalHm-Mfg Hsng Prog	2,659	0	0	0	0
931473900289	CalHm-1st Tm Hm Buyer	12,702	99,166	294,774	796,420	366,250
932477800281	Low & Mod Admin	0	0	43,821	119,339	60,978
933900101	Code Enforcement	1,175,977	1,074,723	1,120,244	1,203,965	1,217,380
935931101	Senior Taxi Program	59,197	91,906	83,304	88,073	106,095
935932101	Parks & Rec Administration	876,674	760,585	855,349	881,455	909,217
935935101	John Landes RecCntr	30,020	14,607	0	0	0
935936101	Special Events	108,362	114,540	110,779	129,260	160,259
935937101	Joe Balderrama RecCntr	146,293	161,856	119,728	125,872	218,694
935938101	Melba Bishop RecCntr	265,795	219,988	239,600	282,417	293,176
935939101	Beach RecCntr	213,648	106,481	133,329	121,357	120,311
935940101	County Club SrCntr	250,780	153,556	167,660	190,534	203,823

		Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
935941101	Brooks St Pool	673,922	508,906	512,447	521,665	509,735
935946101	Coca Cola Machines	19,360	4,277	4,584	6,913	2,300
935947101	Donations	899	0	0	0	0
935948101	Recreation Programs	314,088	358,385	404,724	467,193	440,556
935949101	El Corazon Senior Center	286,674	249,007	248,740	278,646	269,194
935950101	Marshall St Swim Center	0	0	0	84,000	60,361
999113400274	HPRP-Homeless Prevention	316,428	116,323	27,772	0	0
999114300274	CDBG-R Administration	23,193	9,810	0	0	0
999114400274	CDBG-R Country Club Sr. Center	122,951	0	0	0	0
999114500274	CDBG-R Family Recovery Ctr Kit	100,000	0	0	0	0
999114700274	CDBG-R WRC New Roof	66,917	33,083	0	0	0
999114900274	HPRP-Rapid Re-Housing	47,663	34,562	0	0	0
999115000274	HPRP-Data Collection Contract	12,557	15,060	0	0	0
999115100274	HPRP-InHouse Admin	11,826	7,857	0	0	0
999121300274	Active Community Transport Prj	302	40,099	0	0	0
Total Expenditures		24,174,383	24,692,204	24,843,219	39,873,742	41,508,095

Organizational Chart by Function**Mission 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 municipal library services at five library outlets: the Civic Center Library, Mission Branch Library, Bookmobile, Adelante Bookmobile, and Oceanside Regional eBook & Audiobook Download System (READS) Literacy Center. With more than 280,000 books and materials in the collection and 73,000 registered borrowers, the Oceanside Public Library is the cultural and educational center of the community.

Major Accomplishments**Quality of Life**

- Restored 14 hours of Library service.
- Restored the Adelante Bookmobile services.
- Completed successful summer reading program with over 2,200 participants.
- Improved Wi-Fi connectivity at all Library locations.
- Refreshed Mission Branch Library with new carpet and shelving.

- Created a portable training lab for computer classes at Mission Branch Library.
- Increased community programming through grant funding.
- Presented special events in collaboration with community groups including National Author Day, Community Resource Fair, Filipino Cultural event and Dia de los Niños.

Civic Engagement

- Managed 380 community volunteers who provided 26,000 hours of service to the Library.

Future Objectives**Quality of Life**

- Encourage family participation in annual summer reading programs.
- Increase our physical Library presence throughout the city.
- Encourage unity by connecting diverse cultural groups.
- Emphasize the Library's role as community center and gathering place.
- Provide free world music concerts with financial support from the Friends of the Oceanside Public Library.

Economic Vitality

- Enhance fundraising efforts to support Library programs and services.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00101	General Fd	4,898,849	4,338,782	4,227,449	4,758,990	4,659,725
00209	Library Fd	309,471	240,388	244,367	263,800	263,800
00272	State and Local Grant Fd	19,335	9,954	15,767	16,400	16,350
00274	Federal Grant Special Rev Fd	2,000	27,575	0	17,000	0
00276	Private Grants/Donations Fd	4,910	8,267	9,725	6,510	13,313
	Total Funding Sources	5,234,564	4,624,965	4,497,308	5,062,700	4,953,188
EXPENDITURES						
5105	Regular Employees	1,897,488	1,511,255	1,328,168	1,462,586	1,440,757
5110	Temporary/Part Time Employees	194,115	232,989	294,734	395,720	453,333
5120	Overtime	6,694	4,247	5,090	3,900	4,900
5205	Fringe Benefit Burden	761,698	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	1,107	7,390	10,441	8,225
5207	Fringe Benefit Burden	0	559,216	557,990	640,949	649,556
5212	Pension Bond Debt Charge	21,584	19,911	19,884	21,460	22,161
5230	Auto Allowance	3,000	1,375	3,000	3,000	3,000
	Total Personnel Services	2,884,579	2,330,100	2,216,256	2,538,056	2,581,932
5305	Professional Services	829	26,500	0	0	0
5310	Temp. Agencies/Individuals	6,335	600	33,845	6,650	5,350
5320	Repair and Maintenance	64,053	56,861	70,111	121,447	62,000
5330	Machry & Equip <\$10K	43,110	17,730	12,705	95,221	14,972
5335	Rents & Leases - Equip, Bldgs	0	1,104	0	1,400	0
5345	Travel & Conference	1,163	1,948	2,860	2,884	2,102
5350	Training - Registrtn Fees	2,775	1,586	1,674	1,017	2,026
5355	Matl Supplies&Services	116,546	108,640	99,618	107,599	111,892
5360	Advertising	0	50	978	2,034	500
5370	Postage	12,542	9,306	4,829	5,543	5,643
5375	Dues,Books&Subs&Mmbship	8,797	10,058	9,046	9,708	9,293
5380	Uniform	1,138	872	240	254	256
5385	Telephone	3,340	4,249	3,305	3,254	3,643
5455	Library Materials	307,566	249,719	247,400	270,635	266,800
	Total Maintenance & Operations	568,194	489,224	486,610	627,646	484,477
5600	Internal Service Charges	1,634,099	1,719,829	1,708,458	1,809,372	1,799,609
	Total Interfund Services Charges	1,634,099	1,719,829	1,708,458	1,809,372	1,799,609
6900	Transfers Out	147,693	85,812	85,812	87,626	87,170
	Total Transfers - Out	147,693	85,812	85,812	87,626	87,170
6030	GASB 31 Adjmt	0	0	173	0	0
	Total N/A	0	0	173	0	0

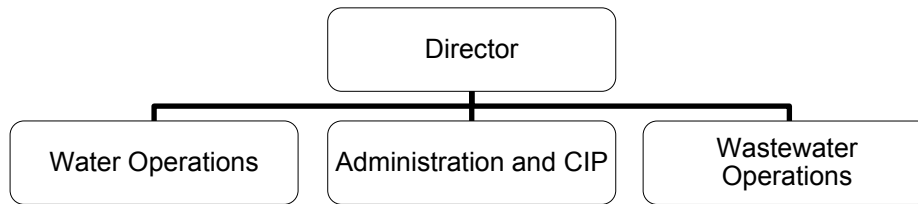
EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	2,884,579	2,330,100	2,216,256	2,538,056	2,581,932
Maintenance & Operations	568,194	489,224	486,610	627,646	484,477
Interfund Services Charges	1,634,099	1,719,829	1,708,458	1,809,372	1,799,609
Transfers - Out	147,693	85,812	85,812	87,626	87,170
N/A	0	0	173	0	0
Total Expenditures	5,234,564	4,624,965	4,497,308	5,062,700	4,953,188

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
EXPENDITURE SUMMARY BY PROGRAM						
1209	Library	4,533	0	173	0	0
350010101	Library-Admin	2,104,954	1,933,394	1,850,922	2,004,877	1,996,287
350350101	Reader Services-Adults	522,652	479,684	589,970	676,289	693,241
350350209	Reader Svcs-Adults	231,621	191,424	182,676	183,400	183,400
350351101	Bookmobile	49,804	25,943	28,671	21,305	28,437
350352101	Adelante	0	10,088	13,044	42,917	51,837
350355101	Literacy Programs	40,783	0	0	0	0
350355272	Literacy Programs	19,335	8,554	15,767	16,400	16,350
350356101	Mission Branch	804,294	758,629	671,445	760,018	736,179
350357101	Support Services	953,167	848,564	778,561	949,800	875,079
350358101	Reader Services-Youth	380,148	278,195	289,250	298,727	271,665
350358209	Reader Svcs-Youth	73,317	48,963	61,518	80,400	80,400
350359101	Facilities	5,103	4,285	5,586	5,057	7,000
350360101	Community Computer Center Svc	37,944	0	0	0	0
817125000272	Book to Action Grant	0	1,400	0	0	0
835129100276	America's Music (ALA/NEH)	0	0	1,770	730	0
835134000276	Misc. Library Grants	0	0	0	0	7,863
900115800274	Big Read Grant	2,000	25,075	0	17,000	0
917653600276	Misc. Literacy Grants	4,910	8,267	7,954	5,780	5,450
922121000274	Louisa May Alcott Grant	0	2,500	0	0	0
Total Expenditures		5,234,564	4,624,965	4,497,308	5,062,700	4,953,188

Enterprise Funds

Organizational Chart by Function



Mission Statement

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

Service Description

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

Major Accomplishments

Water

- Conducted the hydrogeology studies for the ocean desalter.
- Implemented the department Strategic Plan.
- Partnered with the Speaker's Bureau to provide enhanced promotion of the Department's public education and outreach.
- Completed needs assessments and optimization studies at the San Luis Rey Wastewater Treatment Plant.

- Participated as a regional partner on the North San Diego County Regional Water Recycling Project.
- Completed three beach and creek/river clean up events and coordinated eight private beach clean up events.
- Completed inspections of over 861 industrial/commercial facilities for the Stormwater Permit requirements.
- Used grant funds to complete a project at the Weese treatment plant to remove water thirsty grass and replace it with drought tolerant plantings.
- Updated user fees.
- Initiated the water, sewer and recycled water master plan updates.
- Completed the drilling of one well at El Corazon.
- Participated in Metropolitan Water District's (MWD) audit of the Mission Basin Desalter facility.
- Received a \$1.38M grant from the Bureau of Reclamation for the construction of the 511 Pump Station.
- Provided GIS services to the City departments.
- Upgraded the enterprise GIS software systems (GIS, Mobile GIS system, and asset management and maintenance software).
- Began refurbishment of ponds at R.A. Weese Water Filtration plant.
- Installed electronic backflow test software to provide greater service to customer and meet compliance objectives without hiring additional employees.
- Undertook an efficiency study for the Department to ensure staff and processes are working at desired levels.

Wastewater

- Consolidated maintenance groups between water and sewer facilities for better efficiency.
- Fully implemented a computerized preventive maintenance program at the two wastewater plants.
- Implemented an infiltration program at the San Luis Rey Water Reclamation Facility (WRF) in the pipe galley.

- Successfully operated the 1 Municipal Water (MW) solar field at the San Luis Rey WRF.
- Completed a turf replacement project at the San Luis Rey WRF, reducing the use of potable water for irrigation purposes at the plant.
- Waste Water collections crews cleaned and/or inspected 1,635,498 linear feet of sewer line in 2013.
- Completed upgrades to the Old Maintenance Building and the Influent Channel repairs at the San Luis Rey plant.
- Completed construction of the cogeneration system at the La Salina Waste Water Treatment Plant (WWTP).
- Reissued debt for the waste water utility resulting in annual savings for the utility.
- San Luis Rey WRF was awarded 2013 Plant of the Year for the San Diego Section of the California Water Environment Association (CWEA).

Future Objectives

Water

- Implement asset management and maintenance software.
- Pursue potential opportunities to participate in green energy programs.
- Implement the Strategic Plan.
- Seek funding alternatives to offset costs associated with Capital Improvement projects.
- Update the Pretreatment, Water and Recycled Water ordinances.
- Renegotiate ongoing regional contracts.
- Explore and implement technologies to increase efficiencies when feasible.
- Conduct a feasibility study of electronic meter reading devices. Continue to explore alternative energy sources, such as solar and hydrogen fuel cells, to reduce electrical expenditures.

- Plan and conduct four beach and creek/river clean up events.
- Inspect industrial/commercial facilities for their potential runoff into the City's water resources.
- Seek funding opportunities to assist with water quality improvements and wetland restoration projects in the Loma Alta Creek Watershed.
- Develop Watershed/Water Quality Improvement Plans and Jurisdictional Plan which influences and provides the framework for the next five-year Federal Municipal Regional Stormwater Permit.
- Continue to develop a new and more effective Monitoring Program to address priority pollutants listed in the Water Quality Improvement Plan (WQIP) and Jurisdictional Urban Runoff Management Plan (JURMP).
- Replace 2,700 linear feet of water main as part of the South "O" water main replacement program.
- Maintain City's enterprise GIS infrastructure.
- Continue to support integration of City GIS with the asset management and maintenance software, permitting software systems.
- Complete Department-wide efficiency study and implement findings where appropriate.
- Complete Supervisory Control & Data Acquisition (SCADA) upgrades.

Wastewater

- Implement asset management and maintenance software to streamline the department's repair and preventative maintenance programs.
- Complete enhancement to the grease control program with assistance of computerized maintenance programs and GIS to target trouble spots throughout the City.
- Optimize chemical dosages within the collection system and the two wastewater treatment plants for more efficient odor and corrosion control. Odor control study near completion.
- Implement a grid-by-grid approach to cleaning and inspecting sewers to reveal repair or replacement needs; older lines are a top priority.

ENTERPRISE FUNDS

Budget Summary - Water Utilities

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00272	State and Local Grant Fd	0	0	180,494	188,580	0
00711	Water Operating Fd	51,694,759	48,688,500	53,426,094	48,415,068	67,631,854
00712	Water F/A Replacement Fd	529,385	8,456,739	1,440,223	1,031,250	700,000
00715	Water Connection Fees Fd	136,977	13,141,820	3,393,746	2,113,750	1,500,000
00717	Water Debt Service Fd	593,795	531,895	525,148	2,203,515	2,765,803
Total Funding Sources		52,954,917	70,818,955	58,965,706	53,952,163	72,597,657
EXPENDITURES						
5105	Regular Employees	4,652,966	4,336,840	4,608,820	4,968,034	4,812,648
5110	Temporary/Part Time Employees	33,200	37,358	8,339	73,968	82,210
5120	Overtime	216,654	203,946	201,421	133,073	159,373
5205	Fringe Benefit Burden	1,904,059	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	137,091	95,801	97,980	73,951
5207	Fringe Benefit Burden	0	1,594,291	1,774,279	2,014,281	2,006,646
5212	Pension Bond Debt Charge	57,901	60,093	68,112	59,868	59,780
5230	Auto Allowance	2,543	1,895	1,228	1,065	1,065
5235	Compensated Absences	20,299	18,382	22,694	0	0
Total Personnel Services		6,887,623	6,389,895	6,780,695	7,348,269	7,195,673
5305	Professional Services	1,199,025	840,098	579,762	265,886	271,075
5310	Temp. Agencies/Individuals	72,690	137,062	226,775	107,365	206,365
5315	Utilities	1,379,062	1,520,721	1,761,171	1,690,532	1,831,675
5320	Repair and Maintenance	1,141,011	898,580	1,113,223	1,018,839	1,347,750
5325	Infrastructure < \$100K	26,685	611,173	33,413	500,000	350,000
5326	Studies & Reports	0	158,904	6,212	1,290,000	2,847,500
5330	Machry & Equip <\$10K	50,876	10,910	34,954	13,100	52,100
5335	Rents & Leases - Equip, Bldgs	95,176	79,404	83,102	126,500	103,100
5345	Travel & Conference	10,229	14,969	20,462	25,550	48,260
5350	Training - Registrtn Fees	5,674	6,490	9,746	15,300	24,525
5355	Matl Supplies&Services	21,222,292	26,362,296	29,108,464	31,313,103	34,233,364
5360	Advertising	2,936	842	2,266	5,500	6,500
5370	Postage	95,575	27,886	3,195	10,750	10,750
5375	Dues,Books&Subs&Mmbship	38,032	32,846	39,081	41,990	45,050
5380	Uniform	28,641	24,479	20,801	30,000	20,100
5385	Telephone	38,878	28,990	22,295	22,000	22,500
5390	Taxes, Licenses & Permits	108,064	139,030	124,025	416,773	398,809
5424	Amortization	22,712	14,343	63,326	14,343	0
5425	Fiscal Agent/Other Fees	8,363	5,374	2,385	5,500	2,500
5430	Bad Debt	62,676	94,123	0	0	0
5440	Radio Network Operating Cost	14,517	15,154	15,569	14,304	15,900
5460	Laboratory Operations	114,499	96,307	102,937	135,750	118,700
Total Maintenance & Operations		25,737,612	31,119,982	33,373,164	37,063,085	41,956,523
5600	Internal Service Charges	4,413,058	4,879,119	4,969,525	4,913,941	5,111,481
Total Interfund Services Charges		4,413,058	4,879,119	4,969,525	4,913,941	5,111,481
5651	Principal	0	0	0	1,535,000	1,350,000
5652	Interest	562,720	512,178	459,437	95,582	860,213
5653	Inter Agency Capital Lease	0	0	0	553,090	553,090
Total Debt Service		562,720	512,178	459,437	2,183,672	2,763,303
5702	Buildings & Treatment Plants	517,874	196,494	0	0	0
5703	Infrastructure > \$100K	773,463	175,071	0	0	0

ENTERPRISE FUNDS

Budget Summary - Water Utilities

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
5704	Machinery & Equipment	0	0	42,044	0	50,000
5705	Auto Equipment	0	89,641	0	0	0
5709	Capitalized Expenditures	-1,702,187	0	0	0	0
	Total Capital Outlay	-410,850	461,206	42,044	0	50,000
6900	Transfers Out	9,717,625	20,339,380	6,103,553	2,443,196	15,520,677
	Total Transfers - Out	9,717,625	20,339,380	6,103,553	2,443,196	15,520,677
5430	Other M&O	0	0	112,958		
6005	Capitalized Expenditures	0	1,069,778	-42,044	0	0
6010	Depreciation Expense	5,851,352	6,112,898	6,342,443	0	0
6030	GASB 31 Adjmt	195,776	-65,480	823,931	0	0
	Total N/A	6,047,128	7,117,196	7,237,288	0	0

EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	6,887,623	6,389,895	6,780,695	7,348,269	7,195,673
Maintenance & Operations	25,737,612	31,119,982	33,373,164	37,063,085	41,956,523
Interfund Services Charges	4,413,058	4,879,119	4,969,525	4,913,941	5,111,481
Debt Service	562,720	512,178	459,437	2,183,672	2,763,303
Capital Outlay	-410,850	461,206	42,044	0	50,000
Transfers - Out	9,717,625	20,339,380	6,103,553	2,443,196	15,520,677
N/A	6,047,128	7,117,196	7,237,288	0	0
Total Expenditures	52,954,917	70,818,955	58,965,706	53,952,163	72,597,657

EXPENDITURE SUMMARY BY PROGRAM

1711	Water Operating	14,837,314	6,973,142	7,762,016	0	14,800,000
1712	Water F/A Replacement	0	5,636,023	1,262,810	31,250	0
1715	Water Connection Fees	54,477	12,955,263	3,393,746	1,613,750	0
1717	Water Debt Service	0	0	0	553,090	553,090
750010711	Water Adm & General	4,195,869	30,731,591	33,827,512	35,103,475	38,429,058
750359711	Water Facilities Maintenance	0	0	233,724	352,381	726,785
750750711	Flood Control/Storm Drains	872,962	785,664	787,154	702,916	708,677
750751711	Water Distribution	22,312,006	1,305,028	1,355,077	1,483,483	1,426,122
750752711	Hydro-Electric Generation	4,330	7,191	3,824	18,750	18,750
750753711	Water Pumping	75,634	0	0	0	0
750754711	Water Filtration Plant	1,372,168	1,391,540	1,447,000	1,455,331	1,580,816
750755711	Desalting Plant	1,882,045	1,734,876	1,941,050	2,290,522	2,567,679
750756711	Water Maintenance	1,706,726	1,990,662	2,065,634	2,171,674	2,328,344
750757711	Water Meter Service	1,964,848	1,843,195	2,038,521	2,418,765	2,750,322
750760711	Water Laboratory	536,444	320,788	490,451	558,940	544,294
750761711	Water SCADA Program	286,662	293,158	241,477	252,970	261,326
750762711	Clean Water Program	1,020,566	969,173	937,403	1,254,759	1,196,630
750763711	Water GIS Program	319,710	294,901	295,252	351,102	293,051
750771712	Misc Water Projects	0	2,637,034	177,413	1,000,000	700,000
755759717	93/03COP Wtr G&A-DS	2,989	0	0	0	0
755766717	98 Water Revenue Ref Bd	318,342	276,894	290,528	923,004	0
755767717	93/03COP Tulley Cn-DS	69,771	0	0	0	0
755769717	93/03COP-Corp Yd-DS	202,694	255,002	234,621	698,488	0
755772717	OPFA Water Ref Ser A	0	0	0	28,933	2,212,713
836128100272	Turf Replacement Grant	0	0	180,494	188,580	0

ENTERPRISE FUNDS

Budget Summary - Water Utilities

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
836130200272	Potable Water Recharge Study	0	0	0	0	0
908122400712	No SDCnty Water Reclamation	0	0	0	0	0
908122500715	SLR WWTP Water Reclamation	0	0	0	0	0
908122600712	511 Pump Station	0	0	0	0	0
908122600715	511 Pump Station	0	186,557	0	0	0
908125400712	Weese Filtration Plant Improv	0	0	0	0	0
908125600712	Desalter Facility Major Imprv	0	0	0	0	0
908125800712	So Oside Water Main Rplcmnt	0	0	0	0	0
908129900715	El Corazon Recycled Wtr	0	0	0	500,000	1,500,000
908130000712	Water SCADA Upgrades	0	0	0	0	0
908130100710	Adhoc OceanHills Rcycl Wtr Prj	0	0	0	0	0
908130100715	Ocean Hills Recycle Wtr Prj	0	0	0	0	0
908130200715	Potable Water Recharge Study	0	0	0	0	0
908135700712	DwnTwn Water Pipeline Phs 1-5	0	0	0	0	0
908136100712	Lake Blvd Water Line Rplcmnt	0	0	0	0	0
908544400712	Weese TreatmtPlnt Improv	18,426	0	0	0	0
908549000712	Geographic Info Sys 712	0	0	0	0	0
908711500711	CBI SLR Bacteria Tracking	307,476	47,590	0	0	0
908742300712	SCADA Replace & Upgrade	0	0	0	0	0
908742500715	Desalter Fclty Expsn715	0	0	0	0	0
908742600712	Desalter Fclty Expsn712	0	0	0	0	0
908748500712	Desalter Fclty Minr Impr	0	0	0	0	0
908754500712	Pump Station Upgrades	0	24,705	0	0	0
908754600712	ReservoirStrctrlAnalysis	0	158,924	0	0	0
908754700715	Strategic Plan	82,500	0	0	0	0
908754800715	Technology Imprvmnts	0	0	0	0	0
908824000712	Misc Water Projects	510,959	52	0	0	0
908824700715	Ocean Desalter Expsn Project	0	0	0	0	0
909130400722	SLR Electrical Upgrades	0	0	0	0	0
Total Expenditures		52,954,917	70,818,955	58,965,706	53,952,163	72,597,657

ENTERPRISE FUNDS

Budget Summary - Sewer

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00721	Sewer Operating Fd	34,538,071	28,166,570	29,358,845	22,468,375	34,418,408
00722	Sewer F/A Replacement Fd	60,465	6,979,899	1,010,779	918,410	853,994
00726	Sewer Expansion/Improvement Fd	5,404	2,500,622	299,857	255,000	255,000
00727	Sewer Debt Service Fd	2,236,665	1,830,885	2,088,630	5,068,380	5,196,741
	Total Funding Sources	36,840,605	39,477,975	32,758,114	28,710,165	40,724,143
EXPENDITURES						
5105	Regular Employees	4,654,065	4,869,473	4,748,772	4,952,614	5,003,436
5110	Temporary/Part Time Employees	31,476	2,580	56,993	15,559	18,187
5120	Overtime	215,454	204,447	157,076	137,650	137,650
5205	Fringe Benefit Burden	1,851,775	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	146,336	101,609	100,978	78,241
5207	Fringe Benefit Burden	0	1,784,618	1,814,238	2,024,702	2,091,909
5212	Pension Bond Debt Charge	58,090	67,713	69,504	59,802	61,635
5230	Auto Allowance	4,260	1,025	101	105	105
5235	Compensated Absences	-4,556	68,579	-74,305	0	0
	Total Personnel Services	6,810,563	7,144,772	6,873,988	7,291,410	7,391,163
5305	Professional Services	346,819	415,988	201,132	313,054	223,604
5310	Temp. Agencies/Individuals	36,230	39,450	42,137	78,365	78,365
5315	Utilities	3,065,573	3,016,741	3,440,645	3,208,960	3,237,460
5320	Repair and Maintenance	2,000,536	1,883,269	2,024,840	2,225,442	2,421,220
5325	Infrastructure < \$100K	0	199,006	0	260,400	350,000
5326	Studies & Reports	0	0	0	600,000	1,265,000
5330	Machry & Equip <\$10K	70,290	168,126	89,452	81,300	127,000
5335	Rents & Leases - Equip, Bldgs	16,772	19,364	21,726	64,150	74,150
5345	Travel & Conference	8,614	22,788	22,547	40,000	45,510
5350	Training - Registrtn Fees	8,521	14,753	8,601	30,300	33,300
5355	Matl Supplies&Services	2,653,842	2,843,836	2,945,078	3,386,749	3,476,734
5360	Advertising	1,432	1,801	126	1,200	1,200
5370	Postage	44,396	8,793	1,566	13,700	13,700
5375	Dues,Books&Subs&Mmbship	4,304	7,625	8,561	8,970	12,065
5380	Uniform	26,222	33,443	29,395	30,000	28,750
5385	Telephone	10,864	12,793	12,129	10,000	10,000
5390	Taxes, Licenses & Permits	108,147	139,572	142,494	260,467	261,070
5400	Gas, Diesel Fuel, Motor Oil	0	0	4,817	0	0
5424	Amortization	22,710	14,264	194,035	0	0
5425	Fiscal Agent/Other Fees	5,109	5,109	232,000	2,200	2,500
5430	Bad Debt	44,608	63,379	53,172	0	0
5440	Radio Network Operating Cost	25,696	26,996	27,325	25,430	15,900
5460	Laboratory Operations	66,999	65,019	69,867	75,500	75,500
	Total Maintenance & Operations	8,567,683	9,002,114	9,571,645	10,716,187	11,753,028
5600	Internal Service Charges	4,546,406	4,652,192	5,251,825	5,191,388	5,116,211
	Total Interfund Services Charges	4,546,406	4,652,192	5,251,825	5,191,388	5,116,211
5651	Principal	0	0	0	3,919,770	3,951,596
5652	Interest	1,908,845	1,811,511	1,662,121	1,146,410	1,242,645
	Total Debt Service	1,908,845	1,811,511	1,662,121	5,066,180	5,194,241
5702	Buildings & Treatment Plants	0	348,067	0	120,000	104,000
5703	Infrastructure > \$100K	116,720	365,787	0	0	0
5704	Machinery & Equipment	0	6,152	0	70,000	10,500
5709	Capitalized Expenditures	-603,448	0	0	0	0
	Total Capital Outlay	-486,728	720,006	0	190,000	114,500

ENTERPRISE FUNDS

Budget Summary - Sewer

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
6900	Transfers Out	7,523,238	6,129,424	865,349	255,000	11,155,000
	Total Transfers - Out	7,523,238	6,129,424	865,349	255,000	11,155,000
6005	Capitalized Expenditures	0	1,948,861	0	0	0
6010	Depreciation Expense	7,926,984	8,097,102	8,078,498	0	0
6030	GASB 31 Adjmt	43,613	-28,006	454,688	0	0
Total	N/A	7,970,598	10,017,957	8,533,186	0	0

EXPENDITURE SUMMARY BY CATEGORY

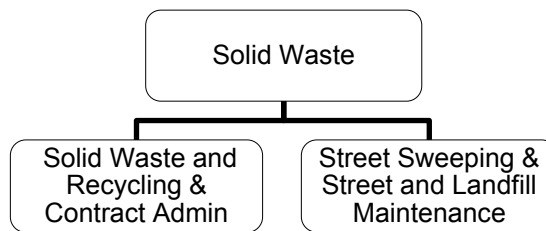
Personnel Services	6,810,563	7,144,772	6,873,988	7,291,410	7,391,163
Maintenance & Operations	8,567,683	9,002,114	9,571,645	10,716,187	11,753,028
Interfund Services Charges	4,546,406	4,652,192	5,251,825	5,191,388	5,116,211
Debt Service	1,908,845	1,811,511	1,662,121	5,066,180	5,194,241
Capital Outlay	-486,728	720,006	0	190,000	114,500
Transfers - Out	7,523,238	6,129,424	865,349	255,000	11,155,000
N/A	7,970,598	10,017,957	8,533,186	0	0
Total Expenditures	36,840,605	39,477,975	32,758,114	28,710,165	40,724,143

EXPENDITURE SUMMARY BY PROGRAM

1721	Sewer Operating	15,183,595	8,078,276	8,278,728	0	10,900,000
1722	Sewer F/A Replacement	4,836	3,517,780	819,950	0	0
1726	Sewer Expansion/Improv	5,404	2,500,622	299,857	255,000	255,000
1727	Sewer Debt Service	300,000	0	0	0	0
800010721	Sewer Adm & General	4,640,578	4,378,591	5,500,210	5,127,987	5,783,079
800800721	Facilities Maintenance	0	2,060,660	1,863,961	1,818,396	2,407,882
800801727	WWTr Ref-DS	370,003	898,563	902,341	0	0
800802727	08 Rev Ref COPS - DS	574,206	0	0	0	0
800803721	Sewer Collections	4,735,838	2,970,703	3,027,737	3,261,810	3,317,705
800804721	La Salina Wastewater	2,774,664	2,783,970	2,824,815	3,325,071	3,273,163
800805721	San Luis Rey Wastewater	6,100,794	6,444,394	6,701,720	7,349,900	7,241,020
800806721	Sewer Laboratory	543,001	847,401	692,749	976,019	859,018
800807721	Sewer SCADA Program	293,830	312,587	222,121	274,951	358,878
800808721	Sewer GIS Program	265,771	289,989	246,804	334,241	277,663
800810721	Dec 2010 Storm Damage	0	0	0	0	0
800812722	Misc Sewer Projects	0	3,430,083	190,829	918,410	853,994
805809727	SLR Interim Exp DS	798,956	743,614	679,974	2,926,391	2,926,392
805811727	Sewer Emergency Outfall Ln D/S	193,500	188,708	183,699	0	147,630
805813727	OPFA Sewer 2013 Ref Ser A	0	0	322,616	2,141,989	2,122,719
909122700722	La Salina WWTP Upgrades	0	12,300	0	0	0
909122800722	Sewer System Odor Study	0	0	0	0	0
909122900722	OsideBlvd LiftStation Relocat	0	0	0	0	0
909123100722	SLR Digester Rehabilitation	0	0	0	0	0
909123400722	SLR Influent Channel Repair	0	0	0	0	0
909123500722	SLR Maint Bldg Upgrades	0	1,315	0	0	0
909125500722	SLR Major Plant Improv	0	0	0	0	0
909130300722	Lake Ave Sewer Replacemnt	0	0	0	0	0
909130500722	Sewer SCADA Upgrades	0	0	0	0	0
909130600722	CIPP Sliplining Project	0	0	0	0	0

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
909130700726	Ocean Outfall Capacity Study	0	0	0	0	0
909133300722	Haymar ECA #1 CIPP Project	0	0	0	0	0
909133400722	Haymar ECA #2 CIPP Project	0	0	0	0	0
909136300722	CCTV VCP Sewer Pipe	0	0	0	0	0
909136700722	DwnTwn Sewer Pipeline Phs 1-5	0	0	0	0	0
909137700722	Swr Pipeline Capacity Upgrades	0	0	0	0	0
909139300722	Tremont Alley 8" Swr Rplcmnt	0	0	0	0	0
909548700722	Ocean Outfall Inspection	16,362	0	0	0	0
909548800722	Land Outfall	0	0	0	0	0
909548800726	Land Outfall	0	0	0	0	0
909557700726	Haymar Intercptr Swr	0	0	0	0	0
909831500726	Myers/Tait St S/L (2)	0	0	0	0	0
909951000722	SLR Plant Improv	0	18,394	0	0	0
909953000722	Lift Stations Upgrade	0	0	0	0	0
909955000722	La Salina Plant Improv	0	0	0	0	0
909978000722	Misc Sewer Projects	39,267	26	0	0	0
Total Expenditures		36,840,605	39,477,975	32,758,114	28,710,165	40,724,143

Organizational Chart by Function



Service Description

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

Major Accomplishments

- Exceeded the California State Mandate AB 939 to divert over 50% of solid waste out of our landfills, with a 72% recycling/diversion rate. Oceanside's efforts are further in line with meeting State Mandate AB 341, which requires mandatory commercial recycling, and sets a 75% recycling goal by 2020.
- Met state waste reductions requirements with a disposal rate of 4.0lbs/per person/per day, well below the targeted requirement of 6.3lbs/per person/per day.
- Staff continues to implement an extensive outreach campaign to support our City's ongoing automated residential collection cart services, to ensure continued increase in recycling participation community-wide.
- Expand public recycling opportunities at our Beach areas, Harbor, and parks as part of a multi-phase public recycling project.
- Successfully implemented Year 1 of the City's Zero Waste Strategic Plan, which included updates to the City Code, expansion of the residential and commercial recycling program, implementation of AB 341 (Mandatory

Commercial Recycling); support expanded school recycling and composting opportunities, and expand reuse opportunities in Oceanside.

- Successfully implemented a Zero Waste Mini-Can program at major City Facilities including the Civic Center, Civic Center Library, and at the Oceanside Police Department. Waste reduction efforts has led to major service savings for waste collection, and increased recycling at impacted City facilities.
- Expanded the City's Zero Waste Schools program to all of Oceanside Unified School District to include implementation of the semester long program at all 23 schools. In response to our efforts, OUSD has become the first School District in the State to pass a Zero Waste Resolution, in support of our City's own resolution.
- In response to AB 341, California's Mandatory Commercial Recycling Mandate, staff has implemented an aggressive outreach and education campaign to support compliance and participation from our business community.
- Successfully expanded our City's annual Green Week program to Earth Month 2014. In its 5th year of celebration, the Earth Month event is now the largest celebration of Earth Day in North County.
- Received the "Large Programs Award for Program Innovation" from CalRecycle, for our City's development of the "Where You Live" online virtual watershed program. This program is now being promoted as a program model for other jurisdictions across the State of California.

Future Objectives

- Carry out the implementation of our Zero Waste Strategic Planning efforts to meet and exceed our City's goal of 75% diversion by 2020, through Phase 2 Plan Objectives.
- Improve and expand waste reduction and recycling programs throughout the City and within our School District in order to meet and exceed state mandates as well as the needs of our

community and environment. Expand the mini-can challenge to all City Facilities.

- Expand upon our City's Earth Month program in order to improve local and regional awareness about environmental sustainability and stewardship as it relates to waste reduction, water conservation, clean water, and energy conservation.
- Implement an outreach and educational campaign regarding the State's AB 341 Commercial Recycling Mandate, which requires all major commercial businesses to recycle. Develop a Green Business Certification Program in 2014-2015, to support the business community's sustainability efforts.
- Develop environmentally sustainable policies and strategies within our Green Oceanside campaign that nurture and enhance our goals as a City to be a leader in North County in regards to efficient and effective resource management.
- Maintain all closed landfills and permitting requirements, and ensure street sweeping services are provided for litter abatement needs.
- Explore alternatives for green waste processing facility siting, and look into potential opportunities for food diversion, composting, and potentially Anaerobic Digestion.
- Seek grant resources to support expanding project goals and objectives.

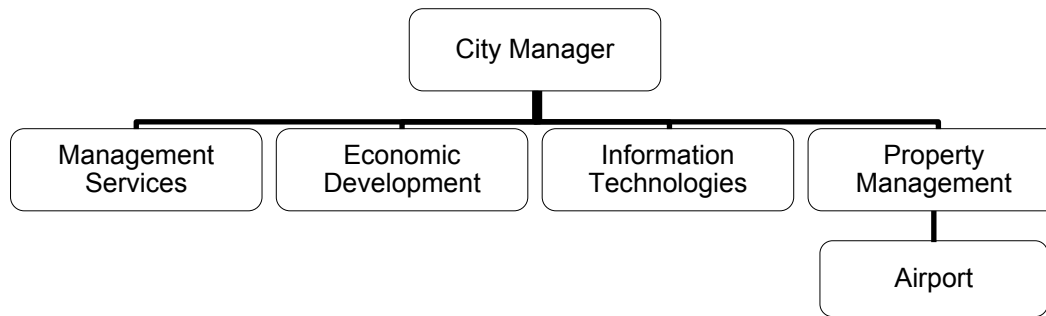
ENTERPRISE FUNDS

Budget Summary - Solid Waste and Recycling

		Actuals 10-11	Actuals 11-12	Actuals 12-13	Amended Budget 13-14	Adopted Budget 14-15
FUNDING SOURCES						
00272	State and Local Grant Fd	0	0	8,419	20,000	48,350
00731	Solid Waste Disposal Fd	21,408,118	23,014,339	23,049,679	24,033,158	25,540,830
	Total Funding Sources	21,408,118	23,014,339	23,058,098	24,053,158	25,589,180
EXPENDITURES						
5105	Regular Employees	1,164,337	1,013,462	457,263	192,368	263,802
5110	Temporary/Part Time Employees	26,972	7,914	16,082	12,845	21,066
5120	Overtime	20,750	34,650	5,479	5,000	1,000
5205	Fringe Benefit Burden	484,923	0	0	0	0
5206	Fringe Benefit Burden-WComp	0	13,467	9,830	2,303	3,115
5207	Fringe Benefit Burden	0	388,223	153,399	67,639	115,124
5212	Pension Bond Debt Charge	13,969	14,608	7,500	2,340	3,455
5230	Auto Allowance	480	460	460	0	0
5235	Compensated Absences	-7,327	-16,712	-86,598	0	0
	Total Personnel Services	1,704,105	1,456,071	563,415	282,495	407,562
5305	Professional Services	16,391,011	16,404,524	16,820,183	17,042,000	17,183,950
5310	Temp. Agencies/Individuals	17,811	642	0	0	0
5315	Utilities	9,829	5,731	5,576	0	0
5320	Repair and Maintenance	44,821	70,086	81,164	2,000	2,000
5325	Infrastructure < \$100K	7,988	21,872	65,766	0	0
5326	Studies & Reports	0	0	0	0	700,000
5330	Machry & Equip <\$10K	25,854	2,538	3,948	2,000	2,000
5335	Rents & Leases - Equip, Bldgs	11,184	1,904	2,034	1,500	1,500
5345	Travel & Conference	2,038	361	2,881	2,000	5,000
5350	Training - Registrtn Fees	3,550	1,869	260	1,500	1,500
5355	Matl Supplies&Services	88,923	76,473	134,519	215,000	516,350
5360	Advertising	1,405	4,554	3,550	5,000	2,500
5370	Postage	40,073	7,800	2,179	10,000	1,000
5375	Dues,Books&Subs&Mmbship	597	200	26	200	200
5380	Uniform	7,328	6,340	2,690	0	0
5385	Telephone	3,792	2,638	1,548	0	0
5390	Taxes, Licenses & Permits	82,812	106,169	110,712	0	500
5411	Rate Stablization-Set Aside	656,004	656,000	0	0	0
5430	Bad Debt	14,506	20,561	0	0	0
5440	Radio Network Operating Cost	9,669	9,537	9,532	0	7,950
	Total Maintenance & Operations	17,419,196	17,399,800	17,246,567	17,281,200	18,424,450
5600	Internal Service Charges	1,563,410	1,906,504	1,399,871	1,391,121	1,401,714
	Total Interfund Services Charges	1,563,410	1,906,504	1,399,871	1,391,121	1,401,714
5705	Auto Equipment	0	0	575	0	0
	Total Capital Outlay	0	0	575	0	0
6900	Transfers Out	716,673	2,247,228	3,831,911	5,098,342	5,355,454
	Total Transfers - Out	716,673	2,247,228	3,831,911	5,098,342	5,355,454
5430	Other M&O	0	0	11,024	0	0
6010	Depreciation Expense	4,735	4,736	4,735	0	0
	Total N/A	4,735	4,736	15,759	0	0

	Actuals <u>10-11</u>	Actuals <u>11-12</u>	Actuals <u>12-13</u>	Amended Budget <u>13-14</u>	Adopted Budget <u>14-15</u>
EXPENDITURE SUMMARY BY CATEGORY					
Personnel Services	1,704,105	1,456,071	563,415	282,495	407,562
Maintenance & Operations	17,419,196	17,399,800	17,246,567	17,281,200	18,424,450
Interfund Services Charges	1,563,410	1,906,504	1,399,871	1,391,121	1,401,714
Capital Outlay	0	0	575	0	0
Transfers - Out	716,673	2,247,228	3,831,911	5,098,342	5,355,454
N/A	4,735	4,736	15,759	0	0
Total Expenditures	21,408,118	23,014,339	23,058,098	24,053,158	25,589,180

EXPENDITURE SUMMARY BY PROGRAM						
1731	Solid Waste Disposal	660,739	660,736	4,394,082	0	0
700000731	Solid Waste Disposal	20,747,379	22,353,603	13,792	0	0
700010731	Waste & Recycling Admin	0	0	17,567,951	20,512,870	21,791,452
700702731	Solid Waste - City Svcs	0	0	1,073,854	3,520,288	3,749,378
817128700272	Bev Container Competitive Grt	0	0	8,419	20,000	0
817134300272	Used Oil Payment Program #4	0	0	0	0	48,350
Total Expenditures		21,408,118	23,014,339	23,058,098	24,053,158	25,589,180

Organizational Chart by Function**Services Description**

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

Major Accomplishments

- The construction of the new hangars has been completed and space is now available for lease.
- Completed the research for and the initial draft of the updated Airport Master Plan.

Future Objectives

- Complete the installation of the perimeter fencing.
- Develop a revised development plan for the airport.
- Working with the FAA and Airport Property Ventures in obtaining additional grants for airport improvements.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00272	State and Local Grant Fd	0	43,678	15,264	10,000	10,000
00274	Federal Grant Special Rev Fd	0	0	0	339,619	0
00741	Airport Fd	401,967	165,189	168,819	101,333	102,022
00742	Airport Debt Service Fund	0	1,209,645	24,520	150,462	154,081
	Total Funding Sources	401,967	1,418,511	208,603	601,414	266,103
EXPENDITURES						
5305	Professional Services	300,000	43,678	15,264	339,619	0
5355	Matl Supplies&Services	0	0	0	10,000	10,000
	Total Maintenance & Operations	300,000	43,678	15,264	349,619	10,000
5600	Internal Service Charges	0	4,000	3,576	3,218	3,380
	Total Interfund Services Charges	0	4,000	3,576	3,218	3,380
5651	Principal	0	0	0	66,111	69,889
5652	Interest	28,664	25,781	22,710	84,351	84,192
	Total Debt Service	28,664	25,781	22,710	150,462	154,081
6900	Transfers Out	20,000	1,281,864	97,488	98,115	98,642
	Total Transfers - Out	20,000	1,281,864	97,488	98,115	98,642
6010	Depreciation Expense	52,048	64,325	64,325	0	0
6030	GASB 31 Adjmt	1,256	-1,137	5,239	0	0
	Total N/A	53,303	63,188	69,564	0	0

EXPENDITURE SUMMARY BY CATEGORY

Maintenance & Operations	300,000	43,678	15,264	349,619	10,000
Interfund Services Charges	0	4,000	3,576	3,218	3,380
Debt Service	28,664	25,781	22,710	150,462	154,081
Transfers - Out	20,000	1,281,864	97,488	98,115	98,642
N/A	53,303	63,188	69,564	0	0
Total Expenditures	401,967	1,418,511	208,603	601,414	266,103

EXPENDITURE SUMMARY BY PROGRAM

1741	Airport	53,303	64,325	67,755	0	0
1742	Airport Debt Service Fd	0	-1,137	1,809	0	0
742	Airport Debt Service Fd BS	0	1,185,000	0	0	0
810826742	Airport DS Operating	0	25,781	22,710	150,462	154,081
810850741	Airport Maintenance & Oper	348,664	100,864	101,064	101,333	102,022
817124500272	California Aid to Airports	0	43,678	15,264	10,000	10,000
822127900274	FAA Airport Imprvmnt Program	0	0	0	339,619	0
Total Expenditures		401,967	1,418,511	208,603	601,414	266,103

Harbor and Beaches functions have been absorbed by other departments as part of the City's budget reduction efforts. Harbor Police is now under Police Department; Lifeguards are now under Fire Department; Harbor, Pier, and Beach Maintenance, and Harbor Administration are now under Public Works. The Harbor Fund provides the funding for these operating functions as well as capital projects specific to the Harbor District.

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
FUNDING SOURCES						
00751	Harbor Fd	5,987,273	6,009,451	6,202,087	6,432,754	6,623,443
Total Funding Sources		5,987,273	6,009,451	6,202,087	6,432,754	6,623,443
EXPENDITURES						
5105	Regular Employees	6,193	4,880	0	0	0
5205	Fringe Benefit Burden	2,546	0	0	0	0
5207	Fringe Benefit Burden	0	1,719	0	0	0
Total Personnel Services		8,739	6,599	0	0	0
5305	Professional Services	125,661	201,961	0	0	0
5325	Infrastructure < \$100K	6,159	0	0	0	0
5335	Rents & Leases - Equip, Bldgs	408,879	482,450	557,185	521,570	582,632
5355	Matl Supplies&Services	7,818	2,228	0	0	2,200
5370	Postage	0	0	0	0	0
5375	Dues,Books&Subs&Mmbship	317	0	0	0	0
5390	Taxes, Licenses & Permits	0	427	0	0	0
5425	Fiscal Agent/Other Fees	0	0	0	0	0
Total Maintenance & Operations		548,834	687,067	557,185	521,570	584,832
5600	Internal Service Charges	17,500	45,500	35,928	35,930	38,404
Total Interfund Services Charges		17,500	45,500	35,928	35,930	38,404
5651	Principal	0	0	0	313,206	370,000
5652	Interest	125,528	112,668	99,229	108,006	35,600
Total Debt Service		125,528	112,668	99,229	421,212	405,600
5702	Buildings & Treatment Plants	424,699	1,443,610	0	0	0
5703	Infrastructure > \$100K	554,204	17,435	0	0	0
5709	Capitalized Expenditures	-997,438	0	0	0	0
Total Capital Outlay		-18,536	1,461,045	0	0	0
6900	Transfers Out	4,584,203	4,720,672	4,830,226	5,454,042	5,594,607
Total Transfers - Out		4,584,203	4,720,672	4,830,226	5,454,042	5,594,607
6005	Capitalized Expenditures	0	-1,686,261	0	0	0
6010	Depreciation Expense	699,940	665,673	627,854	0	0
6030	GASB 31 Adjmt	21,063	-3,512	51,664	0	0
Total N/A		721,002	-1,024,100	679,518	0	0

EXPENDITURE SUMMARY BY CATEGORY

Personnel Services	8,739	6,599	0	0	0
Maintenance & Operations	548,834	687,067	557,185	521,570	584,832
Interfund Services Charges	17,500	45,500	35,928	35,930	38,404
Debt Service	125,528	112,668	99,229	421,212	405,600
Capital Outlay	-18,536	1,461,045	0	0	0
Transfers - Out	4,584,203	4,720,672	4,830,226	5,454,042	5,594,607
N/A	721,002	-1,024,100	679,518	0	0
Total Expenditures	5,987,273	6,009,451	6,202,087	6,432,754	6,623,443

		<u>Actuals</u> <u>10-11</u>	<u>Actuals</u> <u>11-12</u>	<u>Actuals</u> <u>12-13</u>	<u>Amended</u> <u>Budget</u> <u>13-14</u>	<u>Adopted</u> <u>Budget</u> <u>14-15</u>
EXPENDITURE SUMMARY BY PROGRAM						
1751	Harbor	5,839,612	6,009,451	6,202,087	6,432,754	6,623,443
910127500751	Harbor Lift Station #4	0	0	0	0	0
910527600751	Replace Lots 11B Restroom	144,301	0	0	0	0
910539400751	ForceMain Harborlift St	3,359	0	0	0	0
910543700751	Storage Facility & Parking Lot	0	0	0	0	0
Total Expenditures		5,987,273	6,009,451	6,202,087	6,432,754	6,623,443

Appendix

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes	Adopted FY14-15	Position Type
GENERAL GOVERNMENT								
City Council								
	Council Aide	5.00	5.00	5.00	5.00	-	5.00	
	Councilperson	4.00	4.00	3.55	3.55	-	3.55	
	Mayor	1.00	1.00	0.90	0.90	-	0.90	
	Office Specialist I	0.35	0.35	-	-	-	-	
	Subtotal	10.35	10.35	9.45	9.45	-	9.45	
City Clerk								
	Administrative Secretary	2.00	2.00	2.00	2.00	-	2.00	
	Assistant City Clerk	1.00	1.00	1.00	1.00	-	1.00	
	City Clerk	1.00	1.00	1.00	1.00	-	1.00	Part Time
	Document Technician	1.00	2.00	2.00	2.00	-	2.00	
	Minutes Specialist	1.00	-	-	-	-	-	
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Records Center Technician	-	-	-	-	-	-	
	Records Manager	1.00	1.00	1.00	1.00	-	1.00	
	Senior Office Specialist	-	-	1.00	1.00	-	1.00	
	Subtotal	8.00	8.00	9.00	9.00	-	9.00	
City Treasurer								
	City Treasurer	1.00	1.00	0.94	0.94	-	0.94	Part Time
	Treasury Manager	1.00	1.00	1.00	1.00	-	1.00	
	Treasury Technician	1.00	1.00	1.00	1.00	-	1.00	
	Subtotal	3.00	3.00	2.94	2.94	-	2.94	
City Manager								
	<i>City Manager</i>							
	Associate Planner	-	-	0.25	0.25	(0.25)	-	
	City Manager	0.37	0.37	0.37	0.23	-	0.23	
	Deputy City Manager	0.90	0.90	0.80	0.60	-	0.60	
	Office Specialist I	0.32	0.32	-	-	-	-	
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00	
		3.59	3.59	3.42	3.08	(0.25)	2.83	
	<i>Information Technologies</i>							
	Applications Analyst I	1.00	1.00	1.00	1.00	-	1.00	
	Applications Analyst IV	4.00	4.00	3.00	3.00	(0.15)	2.85	
	Chief Information Officer	1.00	0.90	0.85	-	-	-	
	City Manager	-	-	-	0.04	-	0.04	
	Deputy City Manager	-	-	-	0.20	-	0.20	
	Information Systems Analyst I	1.00	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst II	3.00	3.00	4.00	4.00	(2.00)	2.00	
	Information Systems Analyst II (unfunded)	-	-	-	-	1.00	1.00	
	Information Systems Analyst III	-	-	-	-	1.00	1.00	
	Information Systems Analyst IV	2.00	2.00	2.00	2.00	-	2.00	
	Information Technologies Division Manager	-	-	-	0.85	-	0.85	
	Management Analyst	1.00	1.00	1.00	1.00	-	1.00	
	Public Safety Systems Liaison	1.00	1.00	-	-	-	-	
	Senior Information Technologies Analyst	2.00	1.90	1.85	1.85	0.15	2.00	
		16.00	15.80	14.70	14.94	-	14.94	
	<i>Risk Management</i>							
	Claims Officer	1.00	1.00	-	-	-	-	
	Deputy City Manager	0.10	0.10	-	-	-	-	
	Office Specialist I	1.00	-	-	-	-	-	
	Office Specialist II	-	1.00	-	-	-	-	
	Property/Liability Program Manager	1.00	1.00	-	-	-	-	
	Senior Customer Account Rep	1.00	1.00	-	-	-	-	
	Workers' Comp & Safety Manager	1.00	1.00	-	-	-	-	
		5.10	5.10	-	-	-	-	

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes FY14-15	Position Type
	<i>Economic and Community Development</i>						
	Development Specialist	-	-	1.00	1.00	-	1.00
	Development Coordinator	-	-	1.00	1.00	-	1.00
		-	-	2.00	2.00	-	2.00
	<i>Property Management</i>						
	Associate Planner	-	-	-	-	-	-
	Contract Coordinator	-	-	1.00	1.00	-	1.00
	Custodian	-	-	4.00	4.00	-	4.00
	Economic Dev Division Mgr	-	-	0.90	-	-	-
	Electrician	-	-	0.50	0.50	-	0.50
	Lead Custodian	-	-	1.00	1.00	-	1.00
	Maintenance Specialist	-	-	3.00	3.00	-	3.00
	Maintenance Supervisor	-	-	1.00	1.00	-	1.00
	Maintenance Worker II	-	-	5.00	5.00	-	5.00
	Maintenance Worker III	-	-	1.00	1.00	-	1.00
	Program Specialist	-	-	1.00	1.00	-	1.00
	Property Agent	-	-	0.90	1.00	-	1.00
	Real Estate Manager	-	-	-	1.00	-	1.00
	Senior Property Agent	-	-	0.60	1.00	1.00	2.00
		-	-	19.90	20.50	1.00	21.50
	<i>General Services</i>						
	Applications Analyst IV	-	-	-	-	0.15	0.15
	Call Center Coordinator	-	4.00	4.00	4.00	-	4.00
	Chief Information Officer	-	0.10	0.15	-	-	-
	Information Technologies Division Manager	-	-	-	0.15	-	0.15
	Senior Information Technologies Analyst	-	0.10	0.15	0.15	(0.15)	-
		-	4.20	4.30	4.30	-	4.30
	<i>Successor Agency</i>						
	Associate Planner	-	-	0.75	0.75	(0.75)	-
	City Attorney	-	-	0.21	0.22	(0.22)	-
	City Manager	-	-	0.13	0.13	(0.13)	-
	Downtown Development Manager	-	-	1.00	-	-	-
	Financial Services Director	-	-	-	0.15	(0.15)	-
		-	-	2.09	1.25	(1.25)	-
	Subtotal	24.69	28.69	46.41	46.07	(0.50)	45.57
City Attorney							
	Assistant City Attorney	1.00	1.00	0.93	0.93	0.95	1.88
	City Attorney	0.62	0.62	0.79	0.78	-	0.78
	Deputy City Attorney I	-	-	1.00	1.00	1.00	2.00
	Deputy City Attorney II	3.00	3.00	1.95	1.95	(0.95)	1.00
	Legal Secretary	2.00	2.00	2.00	2.00	(1.00)	1.00
	Office Specialist I	0.33	0.33	-	-	-	-
	Paralegal I	1.00	1.00	-	-	-	-
	Paralegal II	-	-	1.00	1.00	-	1.00
	Senior Legal Secretary	-	-	-	-	1.00	1.00
	Supervising Deputy City Attorney	1.00	1.00	1.00	1.00	(1.00)	-
	Subtotal	8.95	8.95	8.67	8.66	-	8.66
Financial Services							
	Accounting Clerk	-	1.00	1.00	1.00	-	1.00
	Accounting Manager	1.00	1.00	1.00	1.00	-	1.00
	Accounting Specialist II	2.00	2.00	2.00	2.00	-	2.00
	Accounting Technician	1.00	-	-	-	-	-
	Administrative Analyst I	1.00	-	-	-	-	-
	Administrative Analyst II	-	1.00	1.00	1.00	-	1.00
	Business License Inspector	1.00	1.00	1.00	1.00	-	1.00
	Customer Account Rep I	7.00	2.00	-	1.00	1.00	2.00
	Customer Account Rep II	7.00	9.00	10.00	9.00	-	9.00
	Customer Account Rep II	-	-	-	1.00	(1.00)	-
	Customer Service Supervisor	2.00	2.00	2.00	2.00	-	2.00
	Financial Analyst	3.00	1.00	1.00	1.00	-	1.00

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes	Adopted FY14-15	Position Type
	Financial Services Director	1.00	1.00	1.00	0.85	-	0.85	
	Financial Services Div Mgr	1.00	1.00	1.00	1.00	-	1.00	
	Office Services Technician	1.00	-	-	-	-	-	
	Office Specialist II	-	1.00	1.00	1.00	-	1.00	
	Payroll Technician I	1.00	1.00	-	-	-	-	
	Payroll Technician II	1.00	1.00	2.00	2.00	-	2.00	
	Revenue Compliance Inspector	1.00	1.00	1.00	1.00	-	1.00	
	Senior Customer Account Rep	3.00	4.00	4.00	4.00	-	4.00	
	Senior Customer Account Rep	-	-	1.00	-	-	-	
	Supervising Accountant	3.00	1.00	1.00	1.00	-	1.00	
	Subtotal	37.00	31.00	31.00	30.85	-	30.85	
Human Resources								
	Human Resources Analyst I	1.00	1.00	1.00	1.00	-	1.00	
	Human Resources Analyst II	-	-	-	1.00	-	1.00	
	Human Resources Assistant - HRAdmin	-	1.00	1.00	0.80	-	0.80	
	Human Resources Director	1.00	1.00	0.90	0.70	0.15	0.85	
	Human Resources Division Manager	-	-	-	-	1.00	1.00	
	Human Resources Technician	3.00	3.00	3.00	3.00	-	3.00	
	Office Specialist II	1.00	-	-	-	-	-	
	Principal Human Resources Analyst	3.00	2.00	2.00	2.00	(2.00)	-	
	Senior Human Resources Analyst	1.00	1.00	1.00	-	1.00	1.00	
		10.00	9.00	8.90	8.50	0.15	8.65	
	<i>Risk Management/Workers Comp</i>							
	Assistant City Attorney	-	-	-	-	0.05	0.05	
	Claims Officer	-	-	1.00	-	-	-	
	Deputy City Attorney II	-	-	0.05	0.05	(0.05)	-	
	Human Resources Assistant	-	-	-	0.20	-	0.20	
	Human Resources Director	-	-	0.10	0.30	(0.15)	0.15	
	Human Resources Technician	-	-	-	2.00	-	2.00	
	Office Specialist II	-	-	1.00	-	-	-	
	Property/Liability Program Manager	-	-	1.00	-	-	-	
	Risk Manager	-	-	-	1.00	-	1.00	
	Safety Officer	-	-	-	1.00	(1.00)	-	
	Senior Customer Account Rep	-	-	1.00	-	-	-	
	Workers Comp & Safety Manager	-	-	1.00	-	-	-	
		-	-	5.15	4.55	(1.15)	3.40	
	Subtotal	10.00	9.00	14.05	13.05	(1.00)	12.05	
PUBLIC SAFETY								
Police								
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00	
	Communications Supervisor	4.00	4.00	4.00	4.00	-	4.00	
	Community Services Officer	4.00	4.00	4.00	4.00	-	4.00	
	Community Services Officer (unfunded)	3.00	3.00	3.00	3.00	-	3.00	
	Community Services Supervisor (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Crime Analyst	2.00	2.00	2.00	2.00	-	2.00	
	Crime Prevention Specialist	4.00	4.00	3.00	3.00	-	3.00	
	Crime Prevention Specialist (unfunded)	-	-	1.00	1.00	-	1.00	
	Dispatcher I	-	-	-	-	-	-	
	Dispatcher II	17.00	17.00	17.00	16.00	(16.00)	-	
	Dispatcher II (unfunded)	1.00	1.00	1.00	1.00	(1.00)	-	
	Evidence & Property Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Evidence & Property Technician I	-	-	2.00	2.00	-	2.00	
	Evidence & Property Technician II	2.00	2.00	1.00	1.00	-	1.00	
	Field Evidence Technician	14.00	14.00	12.00	11.00	-	11.00	
	Field Evidence Technician (unfunded)	1.00	1.00	3.00	3.00	-	3.00	
	Management Analyst	-	-	-	1.00	-	1.00	
	Office Specialist II	1.00	1.00	1.00	-	-	-	
	Office Specialist II (unfunded)	-	-	-	1.00	-	1.00	
	Police Captain	3.00	3.00	3.00	3.00	-	3.00	

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes FY14-15	Position Type
	Police Chief	1.00	1.00	1.00	1.00	-	1.00
	Police Lieutenant	7.00	7.00	7.00	7.00	-	7.00
	Police Lieutenant (unfunded)	2.00	2.00	2.00	2.00	-	2.00
	Police Officer	175.00	175.00	174.00	175.00	5.00	180.00 *
	Police Officer (unfunded)	7.00	7.00	8.00	7.00	(4.00)	3.00
	Police Officer Recruit	3.00	3.00	3.00	3.00	-	3.00 Part Time
	Police Records Manager	1.00	1.00	1.00	1.00	-	1.00
	Police Records Supervisor	3.00	3.00	2.00	2.00	-	2.00
	Police Records Supervisor (unfunded)	-	-	1.00	1.00	-	1.00
	Police Records Technician	15.00	15.00	14.00	14.00	-	14.00
	Police Records Technician (unfunded)	-	-	1.00	1.00	-	1.00
	Police Sergeant	26.00	25.00	25.00	25.00	-	25.00
	Police Sergeant (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Police Training Coordinator	1.00	1.00	1.00	-	-	-
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00
	Public Safety Call Taker	4.00	4.00	4.00	4.00	1.00	5.00
	Public Safety Call Taker (unfunded)	1.00	1.00	1.00	1.00	-	1.00
	Public Safety Comm Mgr	1.00	1.00	1.00	1.00	-	1.00
	Public Safety Dispatcher	1.00	1.00	1.00	2.00	17.00	19.00
	Senior Crime Analyst	1.00	1.00	1.00	1.00	-	1.00
	Senior Evidence & Property Technician	1.00	1.00	-	-	-	-
	Senior Field Evidence Technician	-	-	-	-	-	-
	Senior Office Specialist	7.00	7.00	6.00	6.00	-	6.00
	Senior Office Specialist (unfunded)	-	-	1.00	1.00	-	1.00
	Sr Police Records Technician	2.00	2.00	2.00	2.00	-	2.00
	Subtotal	321.00	320.00	320.00	319.00	2.00	321.00
Fire							
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Analyst II	-	-	-	-	1.00	1.00
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
	Assistant Fire Marshal	-	-	1.00	1.00	-	1.00
	Assistant Training Officer	1.00	1.00	1.00	1.00	-	1.00
	Beach Lifeguard - Captain	1.00	1.00	1.00	1.00	-	1.00
	Beach Lifeguard - Lieutenant	1.00	1.00	2.00	2.00	-	2.00
	Beach Lifeguard - Sergeant	4.00	4.00	3.00	3.00	-	3.00
	Beach Lifeguard - Sergeant (unfunded)	-	-	1.00	1.00	-	1.00
	Courier	1.00	1.00	1.00	1.00	-	1.00
	Fire Battalion Chief (40 Hour)	4.00	3.00	3.00	3.00	-	3.00
	Fire Battalion Chief (56 Hour)	3.00	3.00	3.00	3.00	-	3.00
	Fire Captain (40 Hour)	2.00	2.00	1.00	-	-	-
	Fire Captain (40 Hour) (unfunded)	1.00	1.00	-	-	-	-
	Fire Captain (56 Hour)	23.00	22.00	24.00	25.00	-	25.00
	Fire Chief	1.00	1.00	1.00	1.00	-	1.00
	Fire Engineer (56 Hour)	24.00	24.00	24.00	24.00	-	24.00
	Fire Plans Examiner	-	-	-	-	1.00	1.00
	Fire Safety Specialist	3.00	3.00	2.00	2.00	-	2.00
	Firefighter Paramedic (56 Hour)	48.00	48.00	48.00	48.00	11.00	59.00 **
	Senior Office Specialist	1.00	1.00	1.00	1.00	(1.00)	-
	Subtotal	120.00	118.00	119.00	119.00	12.00	131.00
PUBLIC WORKS							
Public Works							
	Accounting Technician	2.00	2.00	2.00	2.00	-	2.00
	Automotive Technician I	1.00	1.00	-	-	-	-
	Automotive Technician II	1.00	1.00	2.00	2.00	-	2.00
	Automotive Technician III	5.00	5.00	4.00	4.00	-	4.00
	City Manager	0.20	0.20	0.20	0.30	-	0.30
	City Planner	-	-	0.25	0.25	-	0.25
	City Treasurer	-	-	0.03	0.03	-	0.03 Part Time
	Compliance Inspector	-	-	0.25	-	-	-
	Councilperson	-	-	0.21	0.21	-	0.21

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes	Adopted FY14-15	Position Type
	Custodian	5.00	5.00	-	-	-	-	
	Customer Account Representative I	1.00	1.00	1.00	1.00	-	1.00	
	Customer Account Representative II	1.00	1.00	-	1.00	-	1.00	
	Deputy City Manager	-	-	0.20	0.20	-	0.20	
	Deputy Director Public Works	1.00	-	-	-	-	-	
	Electrician	5.00	5.00	4.50	4.50	-	4.50	
	Electrician/Traffic Maint Supv	1.00	1.00	1.00	1.00	-	1.00	
	Electronic Specialist	1.00	-	-	-	-	-	
	Environmental Specialist I	1.00	1.00	1.25	-	-	-	
	Environmental Specialist II	0.72	0.72	-	-	-	-	
	Fleet Services Technician	-	1.00	1.00	1.00	-	1.00	
	Fleet Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Garage Service Worker	2.00	2.00	2.00	2.00	-	2.00	
	Harbor & Beaches Coordinator	1.00	1.00	1.00	1.00	(1.00)	-	
	Harbor Manager	-	-	-	-	1.00	1.00	
	Lead Automotive Technician	1.00	1.00	1.00	1.00	-	1.00	
	Lead Custodian	1.00	1.00	-	-	-	-	
	Maintenance Specialist	13.00	12.00	8.00	8.00	-	8.00	
	Maintenance Supervisor	4.00	4.00	3.00	3.00	-	3.00	
	Maintenance Worker I	4.00	2.00	1.00	1.00	1.00	2.00	
	Maintenance Worker II	32.00	29.00	26.00	23.00	(1.00)	22.00	
	Maintenance Worker III	14.00	15.00	14.00	15.00	-	15.00	
	Management Analyst	1.00	1.00	1.00	-	-	-	
	Mayor	-	-	0.05	0.05	-	0.05	
	Mechanic II	1.00	1.00	1.00	1.00	-	1.00	
	Office Specialist II	3.00	1.00	-	-	-	-	
	Ordinance Enforcement Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Parking Enforcement Officer I	5.00	4.00	5.00	5.00	-	5.00	
	Parking Enforcement Officer I (unfunded)	-	-	-	-	1.00	1.00	
	Parking Enforcement Officer II	4.00	5.00	4.00	4.00	-	4.00	
	Program Specialist	2.00	-	-	-	-	-	
	Public Works Director	-	-	-	-	-	-	
	Public Works Division Manager	2.00	1.00	1.00	1.00	-	1.00	
	Purchasing Technician	1.00	1.00	1.00	1.00	-	1.00	
	Senior Office Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Parking Enforcement Officer	1.00	1.00	1.00	1.00	-	1.00	
	Water Utilities Director	-	-	0.10	-	-	-	
	Subtotal	120.92	109.92	91.04	87.54	1.00	88.54	

COMMUNITY DEVELOPMENT**Development Services**

Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
Assistant Engineer	3.00	1.00	1.00	1.00	(1.00)	-
Assistant Traffic Engineer	-	2.00	2.00	2.00	(2.00)	-
Associate Engineer	4.80	4.00	4.00	4.00	1.00	5.00
Associate Planner	-	-	-	1.00	2.00	3.00
Associate Traffic Engineer	-	-	-	-	2.00	2.00
Building Inspector II	3.00	3.00	2.00	2.00	1.00	3.00
Building Inspector III	1.00	1.00	1.00	1.00	-	1.00
Building Services Administrator	1.00	1.00	1.00	1.00	-	1.00
Chief Building Official	1.00	1.00	1.00	1.00	-	1.00
CIP Manager I	1.00	-	-	-	-	-
CIP Manager II	-	1.00	1.00	1.00	-	1.00
City Attorney	-	-	-	-	0.22	0.22
City Development Engineer	1.00	1.00	1.00	1.00	-	1.00
City Engineer	1.00	1.00	0.95	0.95	-	0.95
City Manager	0.10	0.10	0.10	0.10	0.13	0.23
City Planner	1.00	1.00	0.65	0.65	-	0.65
City Traffic Engineer	1.00	1.00	1.00	1.00	-	1.00
Development Services Director	1.00	1.00	1.00	1.00	-	1.00

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes FY14-15	Position Type
	Development Services Technician	3.00	3.00	2.00	3.00	1.00	4.00
	Economic Development Division Manager	0.10	0.10	0.10	-	-	-
	Engineering Assistant	-	-	-	-	-	-
	Engineering Assistant II	-	-	-	-	1.00	1.00
	Environmental Assistant	0.50	0.50	0.50	0.50	-	0.50
	Financial Services Director	-	-	-	-	0.15	0.15
	Landscape Architect	-	1.00	1.00	1.00	-	1.00
	Lead Development Services Technician	-	-	1.00	1.00	-	1.00
	Lead Public Works Inspector	1.00	1.00	1.00	1.00	-	1.00
	Planner II	1.00	1.00	1.00	-	-	-
	Principal Planner	1.00	1.00	1.00	1.00	2.00	3.00
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00
	Property Agent	0.10	0.10	0.10	-	-	-
	Public Works Inspector	4.00	4.00	4.00	4.00	-	4.00
	Senior Building Inspector	3.00	3.00	3.00	3.00	-	3.00
	Senior Civil Engineer	2.00	2.00	2.00	2.00	-	2.00
	Senior Engineering Asst	2.00	2.00	2.00	2.00	(1.00)	1.00
	Senior Management Analyst	1.00	1.00	1.00	1.00	-	1.00
	Senior Office Specialist	3.00	3.00	3.00	3.00	-	3.00
	Senior Planner	2.00	2.00	2.00	2.00	-	2.00
	Senior Property Agent	0.40	0.40	0.40	-	-	-
	Transportation Planner	1.00	1.00	1.00	1.00	-	1.00
	Subtotal	48.00	48.20	46.80	47.20	6.50	53.70
COMMUNITY/CULTURAL SERVICES							
Neighborhood Services							
	Accounting Technician	2.00	2.00	2.00	1.00	-	1.00
	Administrative Secretary	1.00	-	-	-	-	-
	Aquatics Supervisor	1.00	1.00	-	-	-	-
	Aquatics Technician	5.00	3.00	2.00	2.00	(2.00)	-
	Aquatics Technician - 33 hr	-	-	-	-	2.00	2.00 Part Time
	City Treasurer	-	-	0.03	0.03	-	0.03 Part Time
	Code Enforcement Officer II	7.00	8.00	8.00	7.00	-	7.00
	Code Enforcement Officer III	1.00	1.00	1.00	1.00	-	1.00
	Community Resource Center Assistant	6.00	3.00	3.00	3.00	-	3.00 Part Time
	Councilperson	-	-	0.24	0.24	-	0.24
	Custodian	3.00	3.00	2.00	2.00	-	2.00
	Housing Program Manager	3.00	2.00	2.00	2.00	-	2.00
	Housing Programs Analyst	-	1.00	1.00	1.00	-	1.00
	Housing Specialist I	10.00	10.00	10.00	7.00	-	7.00
	Housing Technician	2.00	3.00	3.00	3.00	-	3.00
	Management Analyst	4.00	4.00	3.00	3.00	-	3.00
	Mayor	-	-	0.05	0.05	0.01	0.06
	Neighborhood Services Director	1.00	1.00	1.00	1.00	-	1.00
	Neighborhood Services Division Manager	2.00	2.00	2.00	2.00	-	2.00
	Office Specialist I	2.00	-	-	-	-	-
	Office Specialist II	2.00	5.00	4.00	3.00	-	3.00
	Program Specialist	-	1.00	1.00	1.00	-	1.00
	Recreation Specialist I	3.00	-	1.00	1.00	-	1.00
	Recreation Specialist I - 33 hr	-	-	-	-	1.00	1.00 Part Time
	Recreation Specialist II	2.00	5.00	4.00	4.00	-	4.00 Part Time
	Recreation Supervisor	5.00	3.00	4.00	4.00	-	4.00
	Senior Code Enforcement Officer	1.00	1.00	1.00	2.00	-	2.00
	Senior Management Analyst	1.00	1.00	1.00	1.00	(1.00)	-
	Senior Management Analyst - 33 hr	-	-	-	-	1.00	1.00 Part Time
	Senior Office Specialist	2.00	2.00	2.00	3.00	-	3.00
	Supervising Accountant	1.00	-	-	-	-	-
	Supervising Housing Specialist	1.00	1.00	1.00	1.00	-	1.00
	Transportation Specialist	1.00	-	-	-	-	-
	Subtotal	69.00	63.00	59.32	55.32	1.01	56.33
Economic & Community Development							

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes FY14-15	Position Type
	Associate Planner	1.00	1.00	-	-	-	
	City Attorney	0.38	0.38	-	-	-	
	City Manager	0.13	0.13	-	-	-	
	Contract Coordinator	1.00	1.00	-	-	-	
	Development Coordinator	1.00	1.00	-	-	-	
	Development Specialist	2.00	2.00	-	-	-	
	Economic & Community Devt Director	1.00	1.00	-	-	-	
	Economic Development Division Manager	0.90	0.90	-	-	-	
	Office Specialist II	1.00	1.00	-	-	-	
	Program Specialist	1.00	1.00	-	-	-	
	Property Agent	0.90	0.90	-	-	-	
	Public Works Inspector	1.00	-	-	-	-	
	Redevelopment Manager	1.00	1.00	-	-	-	
	Senior Property Agent	0.60	0.60	-	-	-	
	Subtotal	12.91	11.91	-	-	-	
Library							
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00
	Administrative Secretary	-	-	-	1.00	-	1.00
	Community Outreach Coordinator	-	1.00	1.00	1.00	-	1.00
	Librarian I	1.00	-	-	-	1.00	1.00
	Librarian II	5.00	1.00	2.00	1.00	(1.00)	-
	Librarian II - 25 hr	-	-	-	1.00	-	1.00 Part Time
	Library Assistant	-	-	-	1.00	-	1.00
	Library Assistant - 25 hr	3.00	2.00	2.00	1.00	-	1.00 Part Time
	Library Clerk I	1.00	-	-	-	-	-
	Library Clerk II	1.00	2.00	2.00	-	-	-
	Library Director	1.00	1.00	1.00	1.00	-	1.00
	Library Division Manager	2.00	2.00	1.00	1.00	-	1.00
	Library Technician	5.00	5.00	5.00	4.00	-	4.00
	Library Technician - 25 hr	-	-	-	3.00	-	3.00 Part Time
	Library Technology Analyst	1.00	1.00	1.00	1.00	-	1.00
	Literacy Coordinator	1.00	1.00	1.00	1.00	(1.00)	-
	Literacy Coordinator - 25 hr	-	-	-	-	1.00	1.00 Part Time
	Principal Librarian	3.00	3.00	3.00	3.00	-	3.00
	Program Specialist	2.00	-	-	-	-	-
	Senior Librarian	2.00	4.00	3.00	3.00	-	3.00
	Senior Library Assistant	2.00	2.00	2.00	2.00	-	2.00
	Senior Office Specialist	1.00	1.00	1.00	-	-	-
	Subtotal	32.00	27.00	26.00	26.00	-	26.00
ENTERPRISE FUNDS							
Water Utilities							
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
	Assistant City Attorney	-	-	0.07	0.07	-	0.07
	Assistant Engineer	1.00	1.00	1.00	1.00	-	1.00
	Associate Chemist	1.00	1.00	1.00	1.00	-	1.00
	Associate Engineer	0.20	-	-	-	-	-
	Chief Plant Operator	4.00	4.00	4.00	4.00	-	4.00
	City Engineer	-	-	0.05	0.05	-	0.05
	City Manager	0.20	0.20	0.20	0.20	-	0.20
	City Planner	-	-	0.10	0.10	-	0.10
	Clean Water Coordinator	1.00	-	-	-	-	-
	Code Enforcement Officer II	2.00	1.00	1.00	1.00	-	1.00
	Compliance Inspector	2.00	2.00	0.75	-	-	-
	Compliance Officer	-	-	1.00	1.00	-	1.00
	Cross Connection Control Tech	1.00	1.00	1.00	1.00	-	1.00
	Distribution Operator II	5.00	2.00	1.00	2.00	-	2.00
	Distribution Operator III	1.00	4.00	4.00	4.00	-	4.00
	Electrician	2.00	3.00	3.00	3.00	-	3.00
	Engineering Assistant II	1.00	1.00	1.00	1.00	-	1.00
	Environ/Reg Compliance Officer	1.00	-	-	-	-	-

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes	Adopted FY14-15	Position Type
	Environmental Assistant	0.50	0.50	0.50	0.50	-	0.50	
	Environmental Officer	-	1.00	1.00	1.00	-	1.00	
	Environmental Specialist I	-	-	0.75	3.00	(1.00)	2.00	
	Environmental Specialist II	1.28	1.28	2.00	2.00	1.00	3.00	
	Geographic Information Systems Assistant	-	-	-	1.00	-	1.00	
	Geographic Information Systems Specialist	3.00	3.00	2.00	1.00	-	1.00	
	Geographic Information Systems Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Industrial Waste Inspector	1.00	1.00	1.00	1.00	-	1.00	
	Instrumentation Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Instrumentation Technician I	2.00	2.00	2.00	1.00	-	1.00	
	Instrumentation Technician II	1.00	1.00	1.00	2.00	-	2.00	
	Laboratory Analyst	1.00	1.00	1.00	1.00	-	1.00	
	Laboratory Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Laboratory Supervisor	1.00	-	-	-	1.00	1.00	
	Laboratory Technician	1.00	1.00	1.00	1.00	-	1.00	
	Maintenance Specialist	1.00	-	-	-	-	-	
	Maintenance Worker I	3.00	2.00	-	-	3.00	3.00	
	Maintenance Worker II	1.00	-	1.00	1.00	-	1.00	
	Management Analyst	1.00	1.00	2.00	3.00	(1.00)	2.00	
	Mechanic	-	-	-	1.00	(1.00)	-	
	Mechanical Technologist I	4.00	-	-	-	2.00	2.00	
	Mechanical Technologist II	2.00	6.00	5.00	5.00	(1.00)	4.00	
	Mechanical Technologist III	-	-	1.00	1.00	-	1.00	
	Meter Service Worker I	3.00	-	-	1.00	(1.00)	-	
	Meter Service Worker II	3.00	5.00	5.00	5.00	-	5.00	
	Meter Service Worker III	5.00	5.00	5.00	4.00	1.00	5.00	
	Meter Shop Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Microbiologist	1.00	1.00	1.00	1.00	-	1.00	
	Office Specialist II	3.00	1.00	1.00	1.00	-	1.00	
	Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Regulatory Officer	-	1.00	-	-	-	-	
	Senior Chemist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Distribution Operator	2.00	1.00	2.00	2.00	-	2.00	
	Senior GIS Specialist	-	-	1.00	1.00	-	1.00	
	Senior Management Analyst	1.00	2.00	1.00	1.00	-	1.00	
	Senior Meter Service Worker	1.00	1.00	1.00	1.00	-	1.00	
	Senior Office Specialist	2.00	1.00	1.00	1.00	-	1.00	
	Senior Utility Worker	2.00	2.00	2.00	2.00	-	2.00	
	Utility Supervisor	2.00	2.00	2.00	2.00	-	2.00	
	Utility Worker I	6.00	-	1.00	2.00	(1.00)	1.00	
	Utility Worker II	11.00	13.00	12.00	10.00	(1.00)	9.00	
	Utility Worker III	8.00	14.00	15.00	14.00	(1.00)	13.00	
	Utility Worker Trainee	-	-	-	-	3.00	3.00	
	Wastewater Plant Operator I	2.00	-	2.00	1.00	(1.00)	-	
	Wastewater Plant Operator II	4.00	5.00	3.00	2.00	2.00	4.00	
	Wastewater Plant Operator III	15.00	17.00	18.00	20.00	(2.00)	18.00	
	Wastewater Plant Operator in Training	1.00	1.00	-	-	-	-	
	Wastewater Plant Supervisor	1.00	1.00	1.00	1.00	1.00	2.00	
	Water Distribution Supervisor	-	1.00	1.00	1.00	-	1.00	
	Water Plant Operator I	-	-	-	-	-	-	
	Water Plant Operator II	-	-	1.00	-	-	-	
	Water Plant Operator III	11.00	10.00	9.00	10.00	-	10.00	
	Water Utilities Director	1.00	1.00	0.90	1.00	-	1.00	
	Water Utilities Division Manager	3.00	3.00	3.00	3.00	-	3.00	
	Water Wastewater Project Manager	2.00	2.00	2.00	2.00	-	2.00	
	Subtotal	143.18	137.98	138.32	140.92	3.00	143.92	
Harbor & Beaches								
	Accounting Technician	-	-	-	-	-	-	
	Administrative Secretary	-	-	-	-	-	-	
	Beach Lifeguard - Captain	-	-	-	-	-	-	
	Beach Lifeguard - Lieutenant	-	-	-	-	-	-	
	Beach Lifeguard - Sergeant	-	-	-	-	-	-	

Dept	Authorized Position	Adopted FY10-11	Adopted FY11-12	Adopted FY12-13	Adopted FY13-14	Adopted changes	Adopted FY14-15	Position Type
	City Manager	-	-	-	-	-	-	
	Customer Account Representative II	-	-	-	-	-	-	
	Electrician	-	-	-	-	-	-	
	Harbor & Beaches Coordinator	-	-	-	-	-	-	
	Maintenance Specialist	-	-	-	-	-	-	
	Maintenance Supervisor	-	-	-	-	-	-	
	Maintenance Worker I	-	-	-	-	-	-	
	Maintenance Worker II	-	-	-	-	-	-	
	Maintenance Worker III	-	-	-	-	-	-	
	Subtotal	-	-	-	-	-	-	
Total City Authorized		969.00	935.00	922.00	915.00	24.00	939.00	***

* One police officer position is provisional and is funded for two years, FY13-14 and FY14-15.

** 11 Firefighter positions are grant-funded and will expire October 2015.

*** 917 Full time positions and 22 part time positions.

Note: The increase of 24 positions showing in the schedule includes the 18 positions added as amendments through Council approval during the fiscal year FY13-14. Six additional positions were added during the budget process: One additional position each in the following departments: Development Services, Neighborhood Services, and Police; and three additional positions in Water Department.

Department	Business Unit	Authorized Position	PCN	Total
Development Services Fire	SANDAG ATG 3E's Project > 836129800272 SAFER Grant Staffing for Adequate Fire and Emergency Response > 817133100273	Consulting Assistant	XDS006	1.00
		Firefighter Paramedic (56 Hour)	FI08FR49	1.00
			FI08FR50	1.00
			FI08FR51	1.00
			FI08FR52	1.00
			FI08FR53	1.00
			FI08FR54	1.00
			FI08FR55	1.00
			FI08FR56	1.00
			FI08FR57	1.00
Library Neighborhood Services	Literacy Programs > 350355272 4 Kids Sake Afterschl > 921634700237 Chavez Resource Center > 900876000101	Technical Assistant - 19 hr	XLibrary20	0.70
		Recreation Supervisor	RE07NS03	0.17
		Management Analyst	AD67NS04	0.21
		Seasonal Recreation Leader I	XNS081	1.00
	Code Enforcement CDBG > 921465100237		XNS082	1.00
		Code Enforcement Officer II	CS09NS02	1.00
			CS09NS06	1.00
			CS09WA02	1.00
	Community Resource Centers > 921115300237	Neighborhood Services Division Manager	MG07NS01	0.08
		Community Resource Center Assistant	AD01NS02	1.00
			AD01NS06	0.40
		Office Assistant	XNS087	1.00
	Crown Heights Resource Center > 900876100101	Community Resource Center Assistant	AD01NS06	0.50
		Management Analyst	AD67NS04	0.32
	HOME Program Adm > 923477500277 Hsng Prog Devlpmt-CDC Fund 284 > 927477300284 Hsng Sct8 Vouchers-CDC > 923475200283	Neighborhood Services Division Manager	MG07NS01	0.05
		Neighborhood Services Division Manager	MG07NS01	0.08
		City Treasurer	EL02TR01	0.02
		Councilperson	EL03CC01	0.06
	Housing Grant Programs > 900010101		EL03CC02	0.06
			EL03CC03	0.07
			EL03CC04	0.06
		Housing Specialist I	AD45NS01	1.00
			AD45NS03	1.00
			AD45NS04	1.00
			AD45NS06	1.00
			AD45NS07	1.00
			AD45NS09	1.00
		Housing Technician	AD08NS03	1.00
			AD19NS01	1.00
			AD19NS02	1.00
		Mayor	EL04CC01	0.06
		Senior Office Specialist	AD13NS03	0.06
		Supervising Housing Specialist	AD62NS01	1.00
		Accounting Technician	AC08NS01	1.00
		Housing Program Manager	MG10NS01	1.00
			MG10NS03	1.00
		Housing Programs Analyst	AD98NS01	0.73
		Housing Specialist I	AD45NS02	1.00
		Management Analyst	AD67NS01	1.00
			AD67NS04	0.09
	Inclusionary Admin Exp > 924459400278	Neighborhood Services Director	EX07NS01	0.60
		Office Assistant	XNS083	1.00
		Office Specialist II	AD01NS03	1.00
			AD01NS04	1.00
	Libby Lake Resource Center > 900876300101	Neighborhood Services Division Manager	MG07NS01	0.34
		Senior Office Specialist	AD13NS03	0.65
	Low & Mod Admin > 932477800281	Community Resource Center Assistant	AD01NS05	1.00
			AD01NS06	0.10
		Management Analyst	AD67NS04	0.31
		Neighborhood Services Division Manager	MG07NS01	0.13

Department	Business Unit	Authorized Position	PCN	Total
Police	Mobile Home Rent Control-CDC > 930477400288	Senior Code Enforcement Officer	CS16NS01	0.03
	MRB Adm Cost > 928481100286	Senior Office Specialist	AD13NS03	0.19
	New Freedom - 2014 > 817136800273	Program Specialist	RE10NS01	0.61
	Senior Mini Grant "5001691" > 817130800212	Program Specialist	RE10NS01	0.33
	Teen Programs > 921634600237	Recreation Supervisor	RE07NS03	0.16
	OUSD School Resource Team - 917446800272	Police Officer	PO17P163	1.00
			PO17P165	1.00
			PO17PO56	1.00
			PO17PO92	1.00
	VUSD Special Enforcement Team > 817132500272	Police Officer	PO17PO74	1.00
		Grand Total		50.16

APPENDIX

Hourly Extra Help Positions

Department	Division	Authorized Position	Total
City Clerk	City Clerk	Professional Assistant	1.00
City Manager	Information Technologies	Technical Assistant	1.00
	Property Management	Consulting Assistant	1.00
Development Services	Development Services	Consulting Assistant	1.00
		Office Assistant - 20 hr	1.00
	Development Services - Engineering Division	Consulting Assistant	5.00
		Intern	1.00
	Development Services - Planning Division	Consulting Assistant	2.00
Fire	Fire	Beach Lifeguard I	70.00
		Beach Lifeguard II	10.00
		Consulting Assistant	1.00
		Office Assistant	2.00
		Professional Assistant	4.00
		Technical Assistant	3.00
Library	Library	Library Aide	2.00
		Library Aide - 15 hr	11.00
		Maintenance Assistant - 19 hr	1.00
		Office Assistant	3.00
		Office Assistant - 19 hr	4.00
		Professional Assistant	1.00
		Professional Assistant - 19 hr	5.00
		Technical Assistant	3.00
		Technical Assistant - 19 hr	5.00
Neighborhood Services	Neighborhood Services - Code Enforcement	Technical Assistant	2.00
	Neighborhood Services - Housing Division	Office Assistant	2.00
		Seasonal Recreation Leader I	2.00
	Neighborhood Services - Parks Division	Lead Seasonal Lifeguard	1.00
		Lead Seasonal Lifeguard Pool	6.00
		Maintenance Assistant	2.00
		Office Assistant	2.00
		Seasonal Aquatics Adventure Instructor	13.00
		Seasonal Lifeguard Pool	32.00
		Seasonal Recreation Leader I	4.00
		Seasonal Recreation Leader II	55.00
Police	Police	Beach Safety Officer	5.00
		Consulting Assistant	7.00
		Office Assistant	2.00
		Professional Assistant	2.00
Public Works	Public Works	Maintenance Assistant	5.00
		Maintenance Assistant - 500 hours	1.00
		Office Assistant	2.00
		Office Assistant - 800 hours	1.00
		Professional Assistant	4.00
Water	Sewer	Professional Assistant	1.50
	Solid Waste	Professional Assistant	1.00
	Water	Professional Assistant	5.50
Grand Total			296.00



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

The Fiscal Year 2014-2015 budget was prepared utilizing the Questica Budget operating and capital budget modules. Questica Budget requires several levels of review and approval. Department staff initially inputs the operating, capital and revenue budgets and promotes it to the Managers. The budgets go through Managers, Department Directors, Finance Staff, Finance Director, and City Manager, for review and approval before being presented to City Council for adoption. The budget cycle kicked off in March and was adopted in June.

The City Council held two budget priorities workshops on March 12 and June 2, 2014, to review options and provide direction for the FY 2014-2015 operating budget. The capital improvements program budget was reviewed at the March 12, 2014 workshop. The budget priorities were incorporated in the proposed FY 2014-2015 budgets as approved at the conclusion of the workshop. The FY 2014-2015 budgets were approved at the June 11 public hearing. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvements Program Budgets.

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

The Capital Improvements Plan (CIP) Process

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

Level of Control and Changes to Adopted Budget

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

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

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

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

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

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

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

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

Budgetary Basis

The City of Oceanside does not distinguish between Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized within a fund's operating statement. All City of Oceanside funds are maintained on a Modified Accrual basis. Revenues are recognized when measurable and available to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year. Unexpended capital and grant funds are carried forward from year to year until projects are officially closed.

Cost Allocation

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



BUDGET CALENDAR 2014 (Revised 4-28-2014)

DATES	TASKS	PARTIES INVOLVED
January 14	Load Oracle FY13-14 actuals to TeamBudget (operating, capital and payroll)	IT Staff, Finance Staff
February 7	Departments submit budget software security requests for personnel (handed out at 1/23/14 Directors Meeting)	Directors
February 12-17	Calculate/load sick leave/holiday payouts	Finance Staff
February 12-20	Set up security	IT Staff, Finance Staff
February 13-21	Update insurance rates table and employee options	Finance Staff
February 17-20	Verify imported Oracle data	Finance Staff
February 20	Refresh Demo site	IT Staff, Finance Staff
February 24	Budget Kickoff Meeting	Directors, Managers, Data entry staff, Finance Staff
February 24 - March 7	Input M&O and personnel changes for operating budgets. Provide finance staff with any adjustments to the allocation basis (i.e. fleet rates, no. of computers/copiers, changes to department floor plan by square footage.	All internal service departments
February 24 - March 21	Input M&O, capital and revenues for Operating budgets. Update department narratives. Input Grants, CIP budget and revenues	Data entry staff, Managers, Directors
March 3-7	TeamBudget Training – Departments	Directors, Managers, Data entry staff
March 10	Departments will be able to review their internal service charges under object 5600.XXXX. Adjustments may be made during the Finance Director/City Manager review.	All Departments
March 12	Budget Priority Workshop	City Council, City Manager, Dept Directors
March 21	Last day to promote operating and CIP budgets to Finance	Directors
March 24-27	Finance preparation of budget requisitions for department meetings	Finance Staff & FSD
March 31 - April 15	Individual department meetings to review budget requisitions	Finance Director, Finance staff, Department Directors
April 16-25	Finance review for confirmation of balanced budgets, revenues posted, transfers in/out balance, internal service funds allocations, positions allocated, etc.	Finance Staff & FSD
April 29 - May 6	Individual department budget review meetings with Finance Director and City Manager	Finance Director, Department Directors, City Manager
May 7- 13	Finance Director confirmation of overall balanced budgets, transfers in/out balance, etc.	FSD
TBD	Council Budget workshop (CIP & Utilities)	City Council, City Manager, Dept Directors
May 14	Draft operating and CIP budget document to City Manager	Finance Director
May 22	Draft Budgets (CIP & Operating) to Council	City Manager/FSD
May 22	Paperwork to City Clerk's office for public hearing	Finance
June 11	Conduct public hearing for Budget Adoption (Operating, CIP, LMAD)	City Council, CDC, Harbor
July 1	Load Budget in Financial System	IT Staff, Finance Staff

RESOLUTION NO. 14-R0334-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2014-2015**

WHEREAS, an Operating Budget for Fiscal Year 2014-2015 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 June 2, 2014, and at a public hearing on June 11, 2014, 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 2014-2015, and effective as of July 1, 2014, 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, 2014, and carried forward to the Fiscal Year 2014-2015.

SECTION 3. That the Fiscal Year 2014-2015 Operating Budgets on file with the City Manager are hereby approved.

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1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 11th day of June, 2014, by the following vote:

3 AYES: WOOD, FELIEN, FELLER, KERN

4 NAYS: SANCHEZ

5 ABSENT: NONE

6 ABSTAIN: NONE

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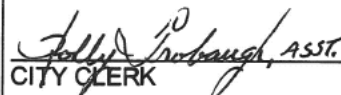
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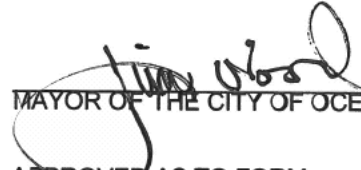
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ATTEST:


CITY CLERK


MAYOR OF THE CITY OF OCEANSIDE

APPROVED AS TO FORM:


CITY ATTORNEY

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2014-2015

EXHIBIT A

Resolution No. 14-R0334-1

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2014-2015

	<u>Council</u>			<u>CDC</u>	<u>Harbor</u>		<u>Total</u>
	<u>Operating</u>	<u>Transfers</u>	<u>Capital</u>	<u>Operating</u>	<u>Operating</u>	<u>Capital</u>	
101 GENERAL FUND	\$ 128,431,363	\$ 1,985,721	\$ -	\$ -	\$ -	\$ -	\$ 130,417,084
SPECIAL FUNDS							
102 Investment Clearing	\$ 720,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,740
204 Asset Seizure	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
209 Library	\$ 263,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,800
212 TransNet	\$ 2,054,931	\$ -	\$ 12,524,506	\$ -	\$ -	\$ -	\$ 14,579,437
213 Gas Tax	\$ 4,420,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,420,567
217 Supplemental Law Enforcement	\$ 40,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,580
218 State Asset Seizure	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
221 Oside Lighting District	\$ 1,556,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,556,575
222 LLEBG	\$ 132,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,096
237 CDBG	\$ 2,691,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,691,384
241 Sunset Hills	\$ 30,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,035
242 Mission Meadows	\$ 44,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,932
243 Sunburst Homes	\$ 12,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,004
244 Douglas Park	\$ 213,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,753
246 Rancho Hermosa	\$ 36,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,471
247 Santa Fe Mesa	\$ 390,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,035
248 Del Oro Hills	\$ 626,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,996
249 Mar Lado	\$ 103,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,820
250 Guajome Ridge	\$ 67,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,043
251 Peacock Hills	\$ 26,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,757
252 Vista Del Rio	\$ 13,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,944
272 State & Local Grants	\$ 1,193,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,193,967
273 Federal/State Pass Thru	\$ 1,413,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,413,960
274 Federal Grants	\$ 1,190,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190,171
276 Other Grants	\$ 21,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,413
277 HOME Grant	\$ 9,784,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,784,529
278 Inclusionary In Lieu	\$ 5,602,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,602,877
281 CDC SA Low & Mod Housing Fund	\$ -	\$ -	\$ -	\$ 60,977	\$ -	\$ -	\$ 60,977
282 CDC Housing Rehab Loan	\$ -	\$ -	\$ -	\$ 1,053,622	\$ -	\$ -	\$ 1,053,622
283 CDC Housing Section 8	\$ -	\$ -	\$ -	\$ 14,897,628	\$ -	\$ -	\$ 14,897,628
284 CDC Admin/Program Development	\$ -	\$ -	\$ -	\$ 212,520	\$ -	\$ -	\$ 212,520
286 CDC Housing Mortgage Rev Bond	\$ -	\$ -	\$ -	\$ 127,200	\$ -	\$ -	\$ 127,200
288 Housing Mobile Home Rent Control	\$ 290,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,520
289 CDC Hsng CalHome Prog Fd	\$ -	\$ -	\$ -	\$ 366,250	\$ -	\$ -	\$ 366,250
Total Special Funds	\$ 33,394,100	\$ -	\$ 12,524,506	\$ 16,718,197	\$ -	\$ -	\$ 62,636,803

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2014-2015

	Operating	Council Transfers	Capital	CDC Operating	Harbor Operating	Capital	Total
DEBT SERVICE FUNDS							
402 Ocean Ranch Corp CFD	\$ 1,464,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,464,992
403 Pacific Coast Business Park CFD	\$ 614,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 614,036
420 City Debt Service	\$ 5,957,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,957,922
455 Morro Hills CFD	\$ 2,057,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,057,188
961 OPFA Debt Service	\$ 2,147,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,147,872
Total Debt Service Funds	\$ 12,242,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,242,010
CAPITAL PROJECT FUNDS							
501 General Capital Projects	\$ 381,983	\$ -	\$ 1,655,000	\$ -	\$ -	\$ -	\$ 2,036,983
503 Public Facility Fees	\$ 56,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 231,000
508 Traffic Signal DIF	\$ 100,000	\$ -	\$ 126,000	\$ -	\$ -	\$ -	\$ 226,000
510 SLRR Major Water Course	\$ 232,350	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ 452,350
511 SLRR DD-1 Zone 1A	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ 105,000
512 SLRR DD-1 Zone 1B	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
513 SLRR DD-1 Zone 1C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
514 SLRR DD-1 Zone 1D	\$ 145,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,616
515 SLRR DD-1 Zone Pilgrim Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520 LACrk Mjr Wtr Course Dist 2	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
522 Loma Alta Crk DD2-Zone 2B	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
530 BVCrk Mjr Wtr Dist 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
531 Buena Vista DD3	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
540 TMI Triangle DD-4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550 Center City DD-5	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ 36,000
561 Major Thoroughfare	\$ 228,608	\$ -	\$ 2,725,000	\$ -	\$ -	\$ -	\$ 2,953,608
581 GF Community Facilities CIP	\$ 1,427,750	\$ -	\$ 9,467,721	\$ -	\$ -	\$ -	\$ 10,895,471
596 Municipal Golf Course Improv	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000
598 Park Fees	\$ 159,906	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 165,906
710 Ad-Hoc Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ 2,766,213	\$ -	\$ 14,764,721	\$ -	\$ -	\$ -	\$ 17,530,934
ENTERPRISE FUNDS							
711 Water Operating	\$ 67,631,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,631,857
712 Water F/A Replacement	\$ 700,000	\$ -	\$ 26,672,600	\$ -	\$ -	\$ -	\$ 27,372,600
715 Water Connection Fees	\$ -	\$ -	\$ 7,295,000	\$ -	\$ -	\$ -	\$ 7,295,000
717 Water Debt Service	\$ 2,765,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,765,803
721 Sewer Operating	\$ 34,418,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,418,411
722 Sewer F/A Replacement	\$ 1,003,994	\$ -	\$ 21,541,531	\$ -	\$ -	\$ -	\$ 22,545,525
726 Sewer Expansion/Improvement	\$ 255,000	\$ -	\$ 618,519	\$ -	\$ -	\$ -	\$ 873,519
727 Sewer Debt Service	\$ 5,304,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,304,111
731 Solid Waste Disposal	\$ 25,540,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,540,830
741 Airport	\$ 102,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,022
742 Airport Debt Service	\$ 154,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,081
751 Harbor	\$ -	\$ -	\$ -	\$ -	\$ 6,623,443	\$ 640,000	\$ 7,263,443
Total Enterprise Funds	\$ 137,876,109	\$ -	\$ 56,127,650	\$ -	\$ 6,623,443	\$ 640,000	\$ 201,267,202

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2014-2015

	<u>Operating</u>	<u>Council</u> <u>Transfers</u>	<u>Capital</u>	<u>CDC</u> <u>Operating</u>	<u>Harbor</u> <u>Operating</u>	<u>Capital</u>	<u>Total</u>
INTERNAL SERVICE FUNDS							
814 Risk Management	\$ 7,220,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,220,863
817 Employee Benefits	\$ 31,988,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,988,428
818 Workers Compensation	\$ 3,258,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,258,372
831 Fleet Management	\$ 7,093,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,093,197
841 Information Services	\$ 5,518,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,518,077
851 City Building Services	\$ 3,550,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,550,798
871 General Services Fd	\$ 325,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,444
Total Internal Services Funds	\$ 58,955,179	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,955,179
GRAND TOTAL	\$ 373,664,974	\$ 1,985,721	\$ 83,416,877	\$ 16,718,197	\$ 6,623,443	\$ 640,000	\$ 483,049,212

RESOLUTION NO. 14-R0333-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2014-2015 IN
ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION
OF THE STATE OF CALIFORNIA**

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

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

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

WHEREAS, an annual appropriations limit must be determined for this City, effective for the Fiscal Year 2014-2015, beginning July 1, 2014; 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 2014-2015, as set forth in the attached Exhibit "A" is \$336,683,778 for FY 2014-2015.

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

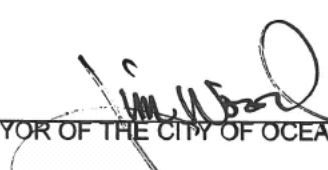
3 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
4 11th day of June, 2014, by the following vote:

5 AYES: WOOD, FELIEN, FELLER, KERN

6 NAYS: SANCHEZ

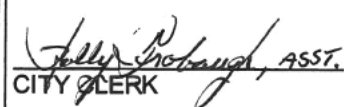
7 ABSENT: NONE

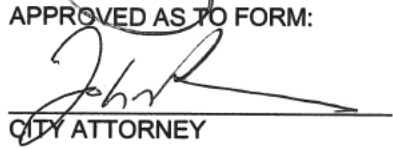
8 ABSTAIN: NONE

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MAYOR OF THE CITY OF OCEANSIDE

11 ATTEST:

APPROVED AS TO FORM:

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13 
14 CITY CLERK


CITY ATTORNEY

Resolution No. 14-R0333-1

EXHIBIT "A"**CITY OF OCEANSIDE
Schedule of Annual Appropriations and Limitation
For Fiscal Year 2014-2015**

	<u>2014-2015</u>
Cumulative Growth Rate	1.0094%
Appropriations Limit	\$336,683,778
Projected Revenues from Proceeds of Taxes	\$83,853,376
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$252,830,402
Percentage under Appropriation Limitation	75.1%

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 \$334.6 million or 75.1% below its Gann Limit for the Fiscal Year 2014-2015. 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.

**TEN-YEAR HISTORY
FISCAL YEARS 2004 TO 2015**

Fiscal Year	Price Adjustment		Population Adjustment		Total Adjustment	Appropriations Limit
2004-2005	1.0328	x	1.0173*	=	1.0507	\$233,449,355
2005-2006	1.0526	x	1.0132	=	1.0665	\$248,973,737
2006-2007	1.0396	x	1.0030*	=	1.0493	\$261,266,128
2007-2008	1.0442	x	1.0122*	=	1.0569	\$276,142,621
2008-2009	1.0429	x	1.0116*	=	1.0550	\$291,330,859
2009-2010	1.0062	x	1.0088	=	1.0151	\$295,735,978
2010-2011	0.9746	x	1.0151	=	0.9893	\$292,576,471
2011-2012	1.0251	x	1.0056	=	1.0308	\$301,599,693
2012-2013	1.0377	x	1.0082	=	1.0462	\$316,679,678
2013-2014	1.0512	x	1.0050	=	1.0565	\$333,350,275
2014-2015	0.9977	x	1.0094	=	1.0071	\$336,683,778

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

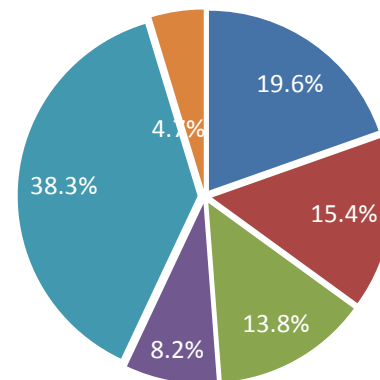
*City used San Diego County population adjustment; other years based on Department of Finance.

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

Where Does My Property Tax Go?

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

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



- City of Oceanside
- State of California (ERAF)
- County of San Diego
- Mira Costa Community College
- Oceanside Unified School District
- All Other Agencies

San Diego County Treasurer-Tax Collector
P.O. BOX 129009 • San Diego, California 92112

2007-2008 TAX BILL

For Fiscal Year July 1, 2007 thru June 30, 2008

PROPERTY ADDRESS - DESCRIPTION - SUBDIVISION
12345 ANYWHERE STREET
LOT 2509
OCEANSIDE #100

CURRENT OWNER
JOAN Q. PUBLIC
12345 ANYWHERE STREET
OCEANSIDE, CA 92054

SPECIAL MESSAGES
PROPERTY SECURED BY THIS ACCOUNT,
REFER TO ID NO. 123-456-78-90 59088

OWNER MESSAGES

MAP NO. 000661
DOCUMENT NO. 528689
DOCUMENT DATE 08-20-08
OWNER OF RECORD ON JANUARY 1, 2007 TAXPAYER PROPERTY INC

VALUES & EXEMPTIONS
LAND 119457
IMPROVEMENTS 140536
TOTAL L & I 259993
PERSONAL PROPERTY EXEMPTIONS: 7000
OTHER 252993
NET TAXABLE VALUE 252993

RETAIN THIS PORTION FOR YOUR RECORDS

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	1st Installment 11/1/07	2nd Installment 2/1/08	TOTAL DUE
123-456-78-90	59088	ZRC5	1439.97	1439.97	2879.94

YOUR TAX DISTRIBUTION

AGENCY	BASE	RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET	1.000000	2529.93
VOTER APPROVED BOND:			
SAN DIEGO COUNTY	NET	0.00680	17.23
UNIFIED SCHOOL	NET	0.08575	215.24
COMMUNITY COLLEGE	NET	0.01786	45.18
METRO WATER DISTRICT	NET	0.00810	20.53
COUNTY WTR AUTHORITY	NET	0.00075	1.90
TOTAL ON NET VALUE		1.12726	2851.68

YOUR TAX DISTRIBUTION

AGENCY	BASE	RATE	TAX AMOUNT
FIXED CHARGE ASSMTS:			
CO MOSQUITOIRAT CTRL	(858) 684-2888		3.00
MIRA MESA MAINT	(619) 533-6779		3.76
MWD WTR STANDBY CHRG	(800) 755-8864		11.50
CWA WTR AVAILABILITY	(858) 522-6518		10.00
TOTAL DISTRIBUTION AMOUNT			2879.94

SECURED TAX BILL

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

SAN DIEGO COUNTY 2007-2008 SECURED PROPERTY TAX
For Fiscal Year July 1, 2007 thru June 30, 2008

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	DUE DATE	DELINQUENT AFTER	TO PAY BOTH INSTALLMENTS BY DEC. 10
123-456-78-90	59088	ZRC5	02-01-08	04-10-08	2879.94

ST23

JOAN Q. PUBLIC
12345 ANYWHERE STREET
OCEANSIDE, CA 92054

PAY ONLINE
WWW.SDTREASTAX.COM

Make checks payable to:
SAN DIEGO COUNTY
TREASURER-TAX COLLECTOR
P.O. BOX 129009
San Diego, California 92112

LATE PAYMENT
WITH PENALTIES IF PAID
AFTER APRIL 15, 2008
\$ 1593.97

Second Installment DUE FEBRUARY 1, 2008
DELINQUENT AFTER APRIL 15, 2008
\$ 1439.97
PAY THIS AMOUNT

0100000466512345678901000004665123456789005

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

GENERAL FUND REVENUES

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

General Fund Budgeted Revenues (in millions)	FY 13/14	FY 14/15	% Change
Property Taxes	\$47.26	\$50.16	6.14%
Sales Taxes	19.73	21.28	7.86%
All Other Taxes	11.38	12.07	6.06%
Service Charges/Permits	20.73	22.18	6.99%
Use of Money	4.25	5.26	23.76%
Fines/Forfeitures	4.31	4.19	-2.78%
Intergovernmental	0.53	0.50	-5.66%
Other & Transfers	13.31	12.79	-3.91%
Grand Total	\$121.50	\$128.43	38.46%

Table 1

Taxes constitute 65% of General Fund revenues, and are proposed to increase approximately 20.06% in FY 14-15, primarily due to increases in property taxes, sales taxes and hotel taxes (TOT). Table 2 reflects the tax component of the General Fund revenues.

Tax Breakdown	FY 14/15	%
Property Tax	\$50,158,500	60.10%
Sales & Use Tax	21,278,600	25.49%
Franchise Tax	4,106,500	4.92%
Transient Occupancy Tax	4,500,000	5.39%
Business License Tax	2,300,000	2.76%
Card Room Tax	1,120,000	1.34%
Total Taxes	\$83,463,600	100.00%

Table 2

Revenue Components

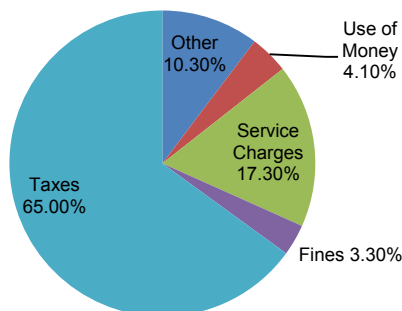


Chart 1

Property Taxes – are the City's largest revenue source representing 38.1 percent of the total General Fund revenue. They are derived from a portion of the one-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 one 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 two percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax, resulting in a property tax revenue increase to Oceanside of approximately \$7.5 million. The "property tax in-lieu of motor vehicle license fee" has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 6.1 percent from last year's budget, which is attributed to an increase in current secured and unsecured tax projections, along with an increase in property transfer taxes based on historical trending. These projections were prepared with assistance from our property tax consultants who monitor all of Oceanside's assessed valuations.

Property Tax Use Category

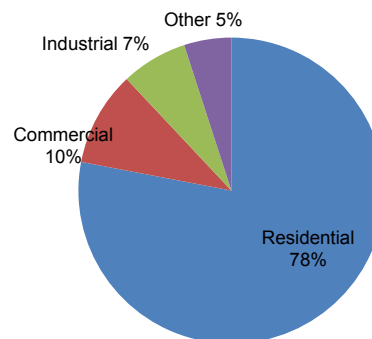


Chart 2

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

Sales & Use Taxes – are the City’s second largest revenue source representing 16.6 percent of the total General Fund revenue. The State Board of Equalization (SBOE) collects sales tax receipts from the sale of tangible personal property. The sales tax rate in Oceanside is 8 percent. In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives one percent of the total based on sales within its jurisdiction, although as a result of Proposition 57, one-quarter percent was diverted to the State with an equivalent amount remitted to the City in the form of a property tax reimbursement (this transaction is commonly known as the “Triple Flip”). Once the State’s Economic Recovery Bonds are paid off, the City will no longer receive the property tax reimbursement, but will regain the one-quarter-cent sales tax that was diverted to the State. (This shift is different from the “property tax in-lieu of motor vehicle license fee” which is a permanent shift of revenues.) Another component of the sales tax revenues received by the City is the safety sales tax, also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes. Of the remaining 6.75 percent collected by SBOE, one-quarter percent is allocated to the San Diego County Transportation District, and one-half 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 six percent is retained by the State. Chart 3 illustrates the breakdown of the 8% sales tax rate in Oceanside.

8% Sales Tax Rate Breakdown

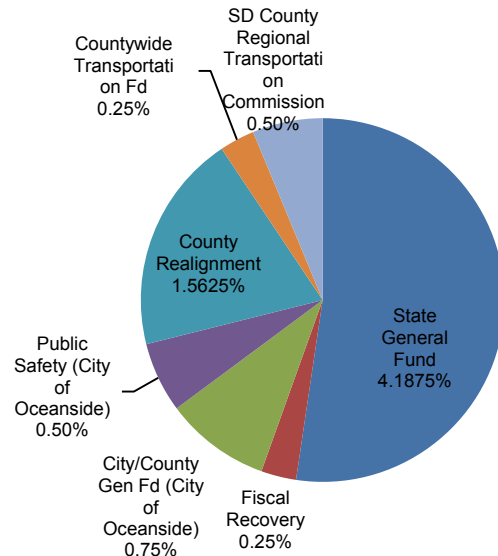


Chart 3

The revenue projection for FY 14/15 reflects a positive increase of 6.2% compared to last fiscal year. The categories with the most significant impacts to this increase are general consumer goods, business and industry, automobiles and fuel sales.

Chart 4 identifies the composition of Oceanside’s sales categories for calendar year 2013.

Sales Tax Revenue Categories

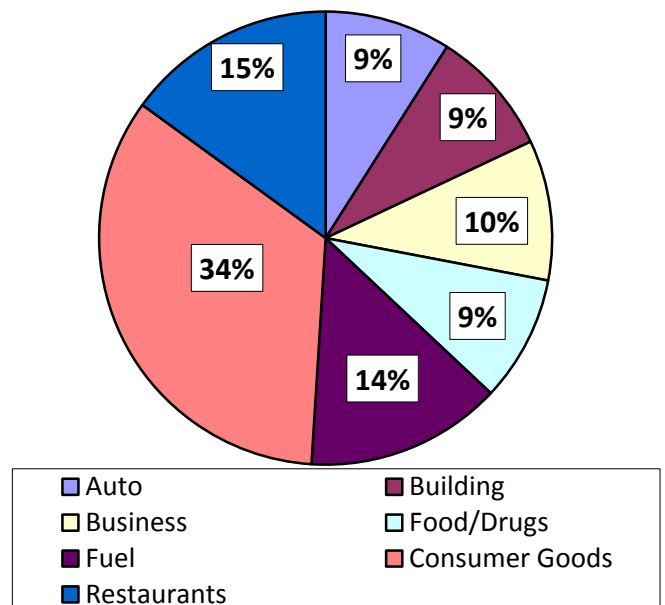


Chart 4

Transient Occupancy Taxes – is known as the hotel bed tax or by the acronym “TOT”. The City of Oceanside imposes a 10 percent tax on the rent of all transient lodging facilities in the City. Forecasted TOT revenues from the new Springhill Suites have been included in FY 14/15 projections resulting in an approximate \$410,000 increase.

Card Room Taxes – the City Council adopted an ordinance that establishes the card room tax as six percent on gross revenues for the Ocean’s 11 card room. Based on this business’ historical trend, coupled with confirmation from a recent audit, revenue is expected to remain flat.

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 two and five percent of gross receipts. Revenues from these taxes are expected to remain flat compared to last fiscal year.

Use of Money & Property – rentals and leases collected on city-owned property constitute the largest portion of this revenue category, and are expected to decrease \$41,000 from the previous fiscal year.

Service Charges & Permits – this category includes licenses, permits, and charges for services such as development-related activities and recreation classes which are projected to remain flat. This category also includes general administrative overhead charges based on cost allocation from the City’s enterprise and other funds. Internal service charges are included in this category comprising cost recovery of utility billing services from enterprise funds, capital project management services from capital funds, and housing grant program services from grant funds.

Fines & Forfeitures – the majority of fines consist of motor vehicle, red light camera, traffic fines, parking violation fines and towing fines. Tow fines were previously reflected in Fund 260, but that program is now part of the General Fund.

Intergovernmental – The homeowner exemption tax remains the same as last fiscal year, and the City is expecting just over \$199,000 in various public safety grants (Drug Enforcement Administration, Peace Officer Standards & Training, and other federal grants).

Others and Transfers – includes harbor police, maintenance, administration and lifeguard services from the harbor fund; transfer from the Solid Waste fund for the Waste Management collector fee, street sweeping and solid waste city services.

Fiscal Year	Actual 09/10	Actual 10/11	Actual 11/12	Budget 12/13	Budget 13/14	Budget 14/15
Net operating revenues (in thousands)	\$120,886	\$114,062	\$114,035	\$116,347	\$121,502	\$128,432
Consumer price index (base year 1982-84 ¹)	246.7	253.4	256.6	257.3	261.68	261.68
Net operating revenues in constant dollars (in thousands)	\$49,001	\$45,013	\$44,441	\$46,005	\$47,222	\$49,080
Population ²	183,095	167,241	167,943	168,505	169,350	171,183
Net operating revenues per capita in constant dollars	\$267.63	\$269.15	\$264.62	\$271.71	\$278.84	\$286.71
Percentage change from prior year	0.38%	0.57%	-1.68%	2.68%	2.62%	2.82%

¹ Consumer Price Index for All Urban Consumers (CPI-U), 2nd half semi-annual average for San Diego, CA; US Department of Labor; FY 13/14 and FY 14/15 references annual average 2013 for San Diego, CA;

² Department of Finance

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

Formula: Net operating revenues in constant dollars divided by population.

Analysis: Chart 1 illustrates the General Fund Revenues Per Capita based on the net operating revenues per capita in constant dollars for the past five years, along with estimates for the current fiscal year. Between FY 09/10 through FY 10/11 the cumulative increase in Revenues Per Capita was just under 1 percent. This was a result of the depressed national and state economy, compounded by the significant adjustment of population based on the 2010 Federal Census. FY 11/12 reflects a decrease of 1.7% as revenues and population remained consistent, but the inflation index eroded the ability for operating revenue to keep pace with cost of services. The budget for FY 12/13 through FY 14/15 reflect a cumulative increase of 8.13% as property and sales taxes increase, along with inclusion of additional service charges to fund programs that were previously non-General Fund programs (i.e. street sweeping, solid waste city services and housing grant services).

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

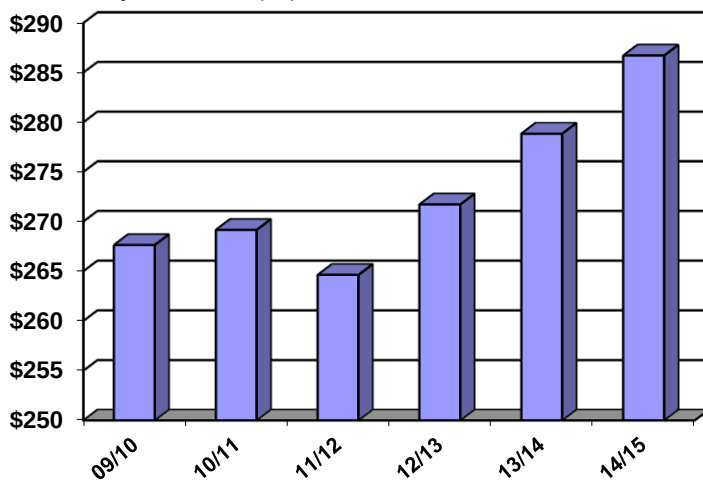


Chart 1

Warning Trend: Decreasing net operating revenues per capita (constant dollars).

Relative Comparison of Top General Fund Revenue Sources
(based on budgeted revenues not adjusted for inflation, in millions)

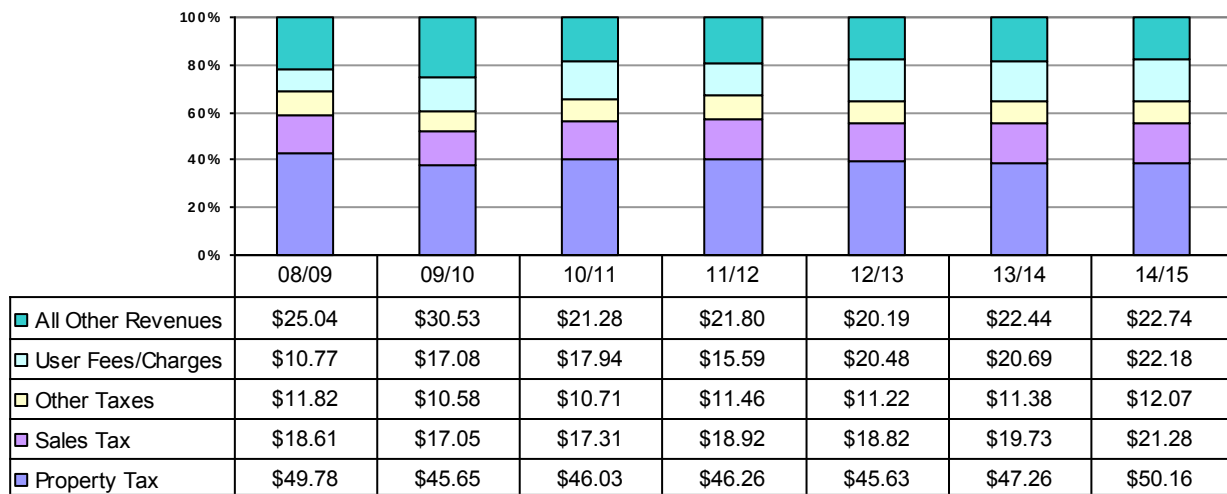


Chart 2

An analysis of the top four General Fund revenue sources for the past six years is illustrated in Chart 2. The net revenues (not adjusted for inflation) are presented as a percentage of the total General Fund revenues for that fiscal year.

Property taxes have averaged around 40% of the total General Fund revenues for the past five years and are typically a stable revenue source. In January 2008, the San Diego County Assessor enacted Prop 8 reductions and property values were “rolled back” to 2003 levels. However, we are now seeing increases in assessed property values.

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

Other taxes include card rooms, business licenses, franchise fees, and hotel tax (TOT), which have collectively averaged around 9.6% for the past five years. These revenues have remained relatively stable during turbulent economic times.

User fees/charges include licenses, permits, and other charges for services have been extremely volatile and impacted by general economic conditions. Changes in these fees or rates require City Council approval in order to obtain full cost recovery.

All other revenues are comprised of intergovernmental revenues, interest and rentals, fines and forfeitures, inter-fund transfers and use of reserves. Between FY 08/09 and FY 09/10 these revenues averaged 23% of the total General Fund revenue. Between FY 10/11 and FY 14/15 they were reduced to an average of 18%. This indicates that City is eliminating one-time funding sources such as reserves and inter-fund transfers to fund the budget.

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

Fiscal Year	Actual 09/10	Actual 10/11	Actual 11/12	Budget 12/13	Budget 13/14	Budget 14/15
Net operating expenditures (rounded to nearest thousand)	\$131,528	\$113,923	\$110,883	\$116,279	\$121,059	\$130,417
Consumer price index (base year 1982-84 ¹)	246.7	253.4	256.6	257.3	257.3	261.68
Net operating expenditures in constant dollars (rounded to nearest thousand)	\$53,315	\$44,958	\$43,212	\$45,192	\$47,050	\$49,080
Population ²	183,095	167,241	167,943	168,505	169,350	171,183
Net operating expenditures per capita in constant dollars	\$291.19	\$268.82	\$257.30	\$268.19	\$277.83	\$286.71
Percentage change from prior year	11.55%	-7.65%	-4.29%	4.23%	3.59%	2.82%

¹ Consumer Price Index for All Urban Consumers (CPI-U), 2nd half semi-annual average for San Diego, CA; US Department of Labor; FY 13/14 and FY 14/15 references annual average 2013 for San Diego, CA;

² Department of Finance

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

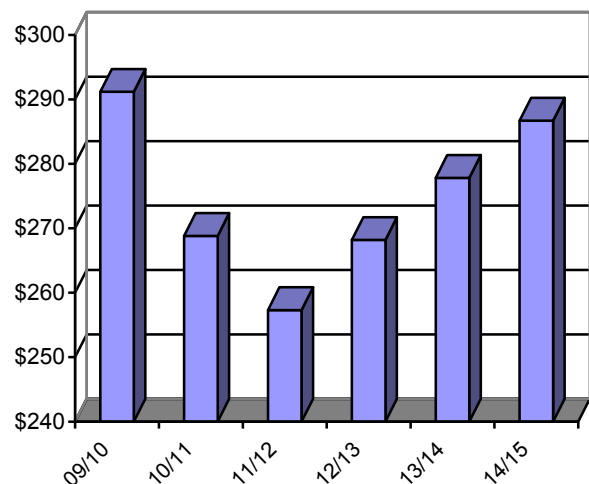
Warning Trend: Increasing net operating expenditures per capita (constant dollars).

Formula: Net operating expenditures in constant dollars divided by population.

Analysis: The chart illustrates the General Fund Expenditures Per Capita based on the net operating expenditures per capita in constant dollars for the past five years, along with estimates for the current fiscal year. While revenues per capita started to decline in FY 08/09, the expenditures per capita

reach their peak in FY 09/10. In October 2009, the City Council implemented a budget reduction plan to address an approximate \$10 million revenue shortfall. FY 11/12 reflects the cumulative impact of the budget reduction plan, coupled with the significant adjustment of population based on the 2010 Federal Census. FY 14/15 reflects an approximate 11% increase since that time, which includes three new programs that were previously not included in the General Fund (street sweeping, solid waste city services and housing grant services). Health insurance and pension benefits also contribute to the 11% increase.

General Fund Expenditures Per Capita



<u>Fund Balance (in millions)</u>	<u>Actual 6/30/12</u>	<u>Actual 6/30/13</u>	<u>Estimate* 6/30/14</u>
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NONSPENDABLE			
Inventory	\$ 12,319	\$ 68,708	\$ 68,708
Prepaid Items	80,340	148,657	148,657
Advances to Other Funds	10,163,221	10,163,221	10,163,221
Property/Land	1,000,000	900,000	900,000
Total Nonspendable	11,255,880	11,280,586	11,280,586

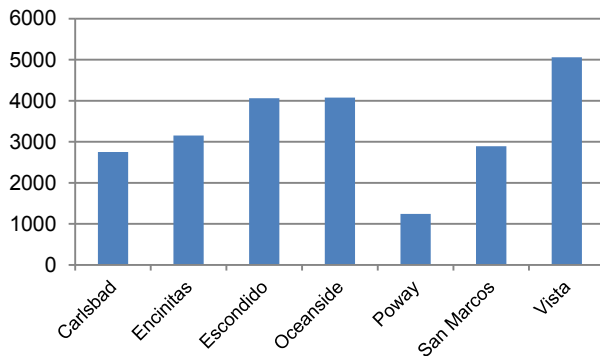
COMMITTED			
Healthy City Fund	14,500,000	14,500,000	15,500,000
Encumbrances	-	-	-
Telecom Tech Grant	626,954	492,661	492,661
Post Employment Leave Fund	1,221,120	1,221,120	926,492
Total Committed	16,348,074	16,213,781	16,919,153

ASSIGNED			
Continuing Appropriations	297,367	469,543	469,543
Infrastructure Reserve	3,046,435	3,046,435	2,946,434
Economic Stabilization	3,740,373	3,740,373	3,705,373
Parks & Recreation	274,420	274,420	134,870
CAD	-	540,629	1,336,629
Beach Sand Replenishment	-	650,000	-
Beach Area Restroom	-	3,000,000	-
Mission Cove	-	650,000	-
Community Service Gaps	-	241,000	243,000
Long Term-Planning	-	-	1,180,000
Capital Vehicles & Equipment	-	-	135,000
Other Purpose	125,982	100,263	100,263
Total Assigned	7,484,577	12,712,663	10,251,112

UNASSIGNED			
Unassigned	1,997,736	8,490,329	6,244,000
Total Unassigned	1,997,736	8,490,329	6,244,000

GRAND TOTAL	37,086,267	48,697,359	44,694,851
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*Unassigned at 6/30/14 are preliminary estimates as of June 11, 2014.

Residents per Square Mile

City	2014 Population	Square miles	Residents per square mile
Carlsbad	110,169	40.00	2,754
Encinitas	61,204	19.40	3,155
Escondido	147,102	36.20	4,064
Oceanside	171,183	42.00	4,076
Poway	48,979	39.40	1,243
San Marcos	90,179	31.19	2,891
Vista	96,122	19.00	5,059

Due to the size of the city, a lot of unique neighborhoods with specific demographics exist. Oceanside's geography and size runs mostly east to west and the topography is a series of hills and valleys running to the ocean. As the city was established in 1888, many of the neighborhoods are not in large master planned communities, but are an assortment of small housing developments, built at different times and taking advantage of a specific location or supply of land, and each with different price points. This has created the unique identity and community characteristic of the neighborhoods. Oceanside's growth rate is slowing and the land supply is shrinking. Oceanside qualifies as a "boomburg" due to the rapid growth of the city over the last 20 years. From 1990 to 2000, the city grew by 25 percent. From 2000 to 2010, the population growth slowed down at 4.4 percent, an increase of approximately 31 percent from the year 1990 to 2010. The 2014 population is 171,183.

Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally,

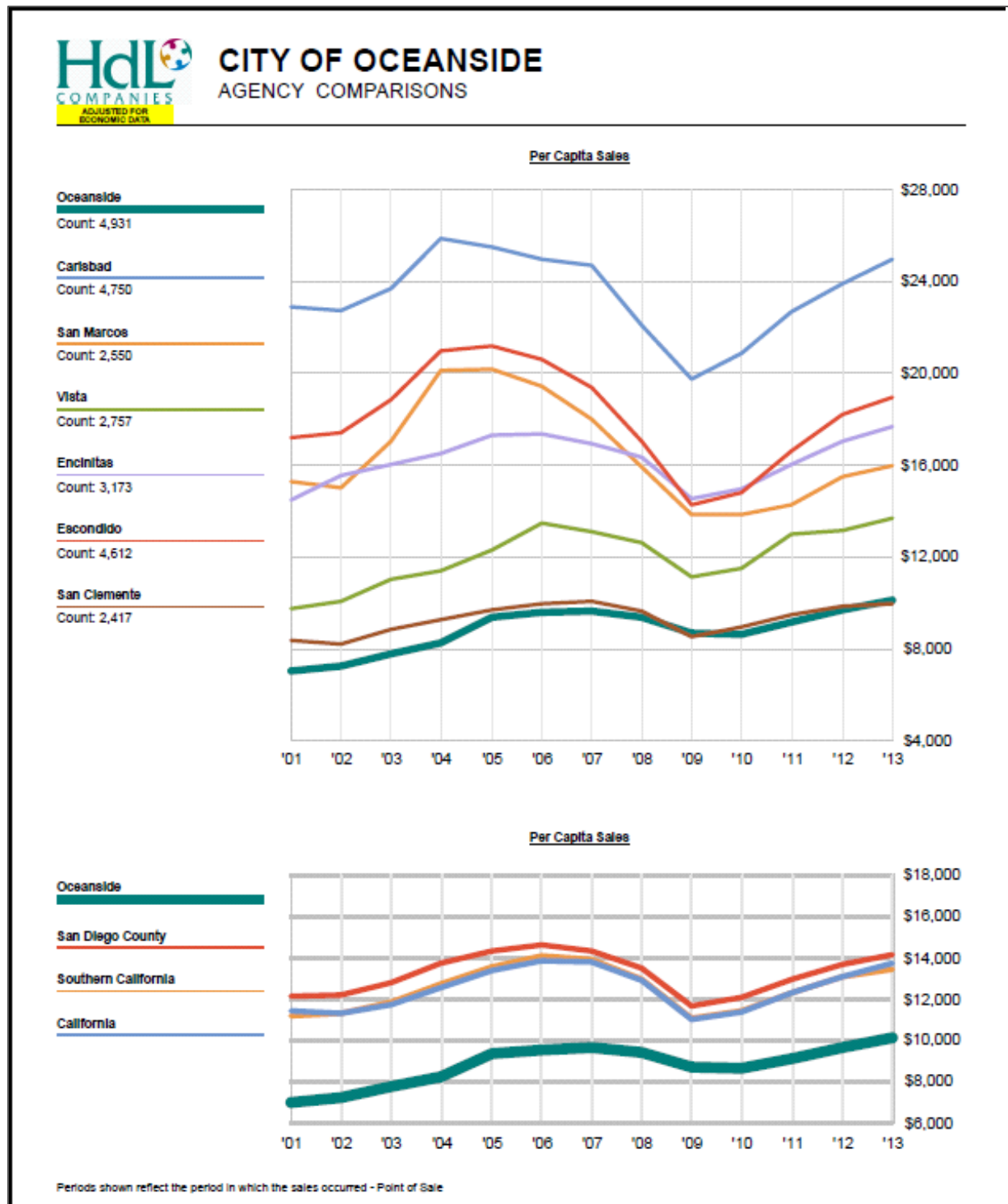
there are several popular bike paths that add to the overall quality of life of the city. Oceanside is also home to beautiful sandy beaches, a municipal fishing pier, and a harbor with unique restaurants and shops. The cultural activities that Oceanside has to offer are also of importance. Attractions include the California Surf Museum and the Oceanside Museum of Art. The Mission San Luis Rey continues to be a staple within the Oceanside community and attracts a multitude of visitors. Oceanside's location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San Diego. Oceanside is also home to two of the three Mira Costa Community College campuses, and is the site of the original campus and administrative center.

Oceanside is a thriving community that provides all the conveniences of a modern city without the disadvantages. Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a unique combination of outstanding location, well-priced available land and multiple resources. California's main highway, Interstate 5, runs through Oceanside, as does Highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. Oceanside's transit center is a major transit stop for public transportation, which includes buses, trains, and the light rail SPRINTER commuter train.

Based on the total population for 2014 at 171,183 and the 2013 sales tax revenue of \$20.4 million, each individual citizen in Oceanside contributes \$119 in annual sales tax revenue. On a local level, Oceanside has experienced a modest gain in the economy. The rising cost of fuel and other consumables has made a notable impact to consumer spending habits. On the positive side, Oceanside's downtown activity continues to move forward with various high profile hotel, retail and commercial developments to increase high-end room and retail space capacity. As these projects progress and are completed, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

CITY	2012-2013	2013-2014	% CHANGE
Carlsbad	24,128,736,609	24,725,241,788	2.47%
Chula Vista	21,738,959,789	22,477,780,629	3.40%
Coronado	6,828,528,726	6,996,329,133	2.46%
Del Mar	2,693,353,105	2,877,116,702	6.82%
El Cajon	7,303,129,887	7,520,567,643	2.98%
Encinitas	12,013,393,539	12,457,246,511	3.69%
Escondido	12,253,949,786	12,583,019,086	2.69%
Imperial Beach	1,452,216,527	1,499,632,897	3.27%
La Mesa	5,488,676,730	5,666,969,835	3.25%
Lemon Grove	1,648,061,037	1,696,818,153	2.96%
National City	3,222,093,410	3,376,749,260	4.80%
Oceanside	17,672,447,692	18,073,084,126	2.27%
Poway	8,513,106,450	8,802,871,800	3.40%
San Diego	186,098,826,124	194,003,910,083	4.25%
San Marcos	9,300,557,724	9,676,874,262	4.05%
Santee	4,586,890,450	4,716,180,681	2.82%
Solana Beach	3,723,413,169	3,816,428,754	2.50%
Vista	8,806,084,055	9,050,177,550	2.77%

Source: County of San Diego Assessor's Office



The City uses debt financing for one-time capital improvement projects and unusual equipment purchases. General fund debt service will not exceed revenues in excess of the total budgeted expenditures and transfers out sufficient to service the outstanding debt for the issue agency. The term of the long-term debt instrument will not exceed the legal life of the asset or thirty years, whichever is less.

Bond Name and Use of Funds	Outstanding Principal July 1, 2014	Principal Retired	Outstanding Principal June 30, 2015	2014/15 Principal Debt Service Payment	Source of Funds	Retirement Year
GENERAL DEBT OBLIGATIONS						
2005 Oceanside Taxable Pension Obligation Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$35,325,000	\$7,455,000	\$33,580,000	\$1,745,000	All City Funds	2026
2005 Oceanside Community Development Commission Refunding Certificates of Participation - Refund 1991 COPS for civic center construction	\$12,690,000	\$7,480,000	\$10,785,000	\$1,905,000	General Fund	2019
2008 HUD 108 Loan Series 2008-A - Fire Station #7	\$2,943,000	\$557,000	\$2,813,000	\$130,000	CDBG	2028
2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities	\$6,190,000	\$1,535,000	\$5,625,000	\$565,000	General Fund	2022
2011 Lease-Purchase Agreement Oshkosh Capital - fire pumper and fire aerial ladder truck	\$498,461	\$1,126,300	\$380,991	\$117,470	General Fund	2018
2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project	\$9,643,330	\$2,483,563	\$8,464,361	\$1,178,969	General Fund Water Fund SLRR Major Water Course Fund	2023
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$4,505,336	\$225,691	\$4,168,403	\$336,934	Lighting Fund	2025
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	\$18,940,000	\$550,000	\$17,590,000	\$1,350,000	Water Fund	2033
2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$35,116,695	\$23,411,130	\$32,190,304	\$2,926,391	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital projects	\$13,565,000	\$1,570,000	\$11,975,000	\$1,590,000	Sewer Fund	2028
2008 Sewer Loan From Water Fund - Loan for emergency land outfall replacement project	\$3,280,662	\$1,019,338	\$3,173,292	\$107,370	Sewer Fund	2033
2004 Department of Transportation Aeronautics Program Loan - Airport loan for hangers	\$357,000	\$493,000	\$287,111	\$69,889	Airport Fund	2018
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement	\$1,185,000	\$0	\$1,185,000	\$0	Airport Fund	2043
2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept of Boating and Waterways Bonds	Outstanding Principal \$1,199,000	Principal Retired \$0	Outstanding Principal \$1,199,000	2014/15 Principal Debt Service Payment \$55,000	Source of Funds	Retirement Year 2028
SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS						
2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds	\$11,175,000	\$0	\$11,005,000	\$170,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds	\$11,755,000	\$0	\$11,755,000	\$0	Special Assessment	2034
2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds	\$6,495,000	\$215,000	\$6,085,000	\$410,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds	\$10,885,000	\$0	\$10,405,000	\$480,000	Special Assessment	2034
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds	\$7,025,000	\$0	\$6,670,000	\$355,000	Special Assessment	2033
2008 Community Facilities District - 2006-1 Pacific Coast Business Park	\$8,840,000	\$40,000	\$8,800,000	\$40,000	Special Assessment	2038

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 is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of reserves.
- OB-5** In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of fund balance (i.e., reserves) to balance the budget is permitted. In the event that a budget shortfall is projected to continue beyond one year, the planned use of fund balance must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.
- OB-6** If, during the annual budget process, it is determined that there will be ongoing projected revenues for the General Fund which will exceed proposed budgeted expenditures, the excess revenues will be budgeted as follows:
 - a. 50 percent to enhance the unassigned fund balance,
 - b. 50 percent to reduce long-term unfunded liabilities.
- OB-7** The annual budget review process should include an assessment to determine if funds are available to operate and maintain proposed capital facilities and other public improvements. If funding is not available for operations and maintenance costs, the City will delay construction of new projects. Funding for new programs and services in operating funds should be limited to the extent that they can be reasonably funded over the near-to-long-term given the current revenue stream (see Council Policy 200-01, Budget Implications of Proposed Programs). Positions funded via grants will terminate when the grant expires (a/k/a "provisional" positions).
- OB-8** The City will use "prudent revenue and expenditure assumptions" in the development of the operating budget. Revenue estimates will be prepared on a conservative basis to minimize the economic

fluctuations that could imperil ongoing service programs during the upcoming budget cycle. Revenue increases greater than inflation (i.e., CPI-U semi-annual index for San Diego, CA) will require additional documentation. Debt financing will not be used for operating expenses.

- OB-9** Recognizing that personnel-related expenditures represent the largest portion of the City's operating budget, methods to increase effectiveness and efficiencies of the delivery of City services through technology improvements should receive priority funding if it can forestall the addition of permanent staff. Regular employee positions will be budgeted only in the City's operating funds.

Capital Budget Policies

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

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

Fund Balance Policies

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

- FB-1** Effective June 30, 2010, the City is complying with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 defines five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent:
- Nonspendable fund balance (not in spendable form such as inventories, prepaids, long-term receivables or non-financial assets held for resale).
 - Restricted fund balance (externally enforceable limitations on use such as debt covenants, grantors, contributors, or laws and regulations of other governments).
 - Committed fund balance (constrained to specific purposes by a formal action of the City Council such as an ordinance, resolution or Council Policy).
 - 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).
 - Unassigned fund balance (residual net resources, either positive or negative, in excess of the other four fund balance components). Unassigned amounts are available for any purposes with City Council approval.
- FB-2** The City will maintain a Healthy City Reserve Fund (see Council Policy 200-08, Fiscal Adversity and Healthy City Reserves) of at least 12 percent for the General Fund. If this amount falls below 12 percent, the City will set aside a minimum rate of 1 percent over the next three future years' General Fund budgets to meet the required reserve amount until the Healthy City Reserve Fund reaches the 12 percent minimum. The Healthy City Reserve Fund is classified as a committed fund balance.
- FB-3** Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City (see Council Policy 200-06, Capital Projects Advance Fund). The Infrastructure Reserve Fund is classified as an assigned fund balance.

- FB-4** An Economic Stabilization Reserve Fund of at least 3 percent of the General Fund is set aside for the purpose of stabilizing the delivery of City services during periods of operational budget deficits including any impact the State's budget may have on the City including the deferral of state remittances. This balance will be reviewed annually during each budget cycle. The Economic Stabilization Reserve Fund is classified as an assigned fund balance.
- FB-5** When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.
- FB-6** This policy delegates to the Financial Services Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.
- FB-7** Should a portion of any unrestricted fund balance (i.e., committed, assigned and unassigned combined) of the General Fund ever exceed an excess of 30 percent of annual revenues resulting from the previous fiscal year's operations, the City Council will consider such one-time fund balance surpluses to be used to retire existing debt and/or fund future liabilities.
- FB-8** A Post Employment Leave Reserve Fund will be established in the General Fund to fund post-employment leave liabilities (i.e., payment of certain earned leave balances to employees who have separated or retired from service). The amount will be based on 8 percent of the prior year's compensated absences balance for governmental activities as identified in the Comprehensive Annual Financial Report. Proprietary Funds (i.e. water, sewer, waste disposal, aviation and harbor) already conform to GASB requirements to fund their post-employment leave liabilities; hence will be exempt from this Reserve Fund. This balance will be reviewed annually during each budget cycle. The Post Employment Leave Reserve Fund is classified as an assigned fund balance.

Revenue Policies

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

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

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

Expenditure Policies

Expenditures of available resources are guided by the following policies:

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

<u>Transfers from Fund</u>	<u>Transfers to Fund</u>	<u>Description</u>	<u>Amount</u>
101 General Fund	209 Library	Reader Services Adult	64,350
101 General Fund	209 Library	Reader Services Youth	21,450
101 General Fund	272 State and Local Grant	OUSD School Resource Officer	270,999
101 General Fund	272 State and Local Grant	VUSD School Resource Officer	25,087
101 General Fund	272 State and Local Grant	Literacy Programs	1,370
101 General Fund	277 HOME Grant Fund	Mission Cove funds are coming from assigned fund balance in GF	650,000
101 General Fund	501 General Fund Capital Projects	BU 425440501 Long Term Zoning	155,000
101 General Fund	501 General Fund Capital Projects	Long Term Zoning Update	65,000
101 General Fund	501 General Fund Capital Projects	150438501 Fireworks	25,000
101 General Fund	501 General Fund Capital Projects	Art Commission	25,000
101 General Fund	581 GF Community Facilities CIP	RCS System Replacement	1,000,000
101 General Fund	581 GF Community Facilities CIP	Fire truck Replacement	500,000
101 General Fund	581 GF Community Facilities CIP	Deferred Maintenance Reserves	160,000
101 General Fund	581 GF Community Facilities CIP	Neighborhood Services Facility Improvements	115,721
101 General Fund	581 GF Community Facilities CIP	Parks Maint/Upgrades	100,000
101 General Fund	581 GF Community Facilities CIP	Civic Center Building Maintenance	35,000
213 Gas Tax	101 General Fund	Traffic Control Services	510,000
213 Gas Tax	101 General Fund	Flood Control/Storm Drains	25,000
213 Gas Tax	221 Oside LightingDistrict 2-91	Property Management Services	390,000
213 Gas Tax	711 Water Operating	Clean Water	20,500
221 Oside LightingDistrict 2-91	101 General Fund	Street Light Maintenance	410,000
241 Sunset Hills MD	241 Sunset Hills MD	Property Management Services	2,602
242 Mission Meadows MD	101 General Fund	Property Management Services	7,430
243 Sunburst Homes MD	101 General Fund	Property Management Services	1,041
244 Douglas Park MD	101 General Fund	Property Management Services	21,460
246 Rancho Hermosa MD	101 General Fund	Property Management Services	6,213
247 Santa Fe Mesa MD	101 General Fund	Property Management Services	106,995
248 Del Oro Hills MD	101 General Fund	Property Management Services	90,075
249 Mar Lado MD	101 General Fund	Property Management Services	13,716
250 Guajome Ridge MD	101 General Fund	Property Management Services	6,203
251 Peacock Hills MD	101 General Fund	Property Management Services	1,482
252 Vista Del Rio MD	101 General Fund	Property Management Services	567
278 Inclusionary In Lieu Fund	277 HOME Grant Fund	Continued Appropriations	4,707,691
278 Inclusionary In Lieu Fund	277 HOME Grant Fund	Appropriate Mission Cove per DDA	539,660
284 CDC Adm/Program Development	286 CDC Housing Mortgage Rev Bd	CDC Housing Mortgage	60,000
711 Water Operating	101 General Fund	Flood Control/Storm Drains	708,677
711 Water Operating	101 General Fund	Property Management Services	12,000
711 Water Operating	712 Water F/A Replacement	Operating unrestricted fund balance transfer to Fixed Asset Replacement fd	14,800,000
712 Water F/A Replacement	710 Ad Hoc Capital Projects	Lake Blvd Water Pump Station Project	300,000
715 Water Connection Fees	710 Ad Hoc Capital Projects	Water Connection Fees	2,175,000
721 Sewer Operating	722 Sewer F/A Replacement	Transfer operating budget unrestricted fund balance	10,900,000
722 Sewer F/A Replacement	710 Ad Hoc Capital Projects	Replacement and upsizing of land outfall discharge pipeline	303,009

APPENDIX

Schedule of Estimated Transfers

<u>Transfers from Fund</u>	<u>Transfers to Fund</u>	<u>Description</u>	<u>Amount</u>
726 Sewer Expansion/Improvement	710 Ad Hoc Capital Projects	Replacement and upsizing of land outfall discharge pipeline	418,519
726 Sewer Expansion/Improvement	715 Water Connection Fees	Water Connection Fees Sewer Loan	255,000
727 Sewer Debt Service	722 Sewer F/A Replacement	Sewer SCADA	1,000,000
731 Solid Waste Disposal	101 General Fund	Street Sweeping Program Costs	1,814,604
731 Solid Waste Disposal	101 General Fund	Waste Management Collector Payment	1,700,000
731 Solid Waste Disposal	101 General Fund	Solid Waste City Services Program Costs	1,250,850
731 Solid Waste Disposal	101 General Fund	Code Enforcement Program Costs for SW Support	400,000
731 Solid Waste Disposal	101 General Fund	Excess Collector Payment	40,000
731 Solid Waste Disposal	213 Gas Tax	Stormdrain Inlet Cleaning	150,000
741 Airport	101 General Fund	Property Management Services	10,700
741 Airport	742 Airport Debt Service	State Loan	87,942
751 Harbor	101 General Fund	Harbor Maintenance	2,584,365
751 Harbor	101 General Fund	Harbor Police	2,008,428
751 Harbor	101 General Fund	Harbor Administration	805,320
751 Harbor	101 General Fund	Harbor Lifeguard Services	158,384
751 Harbor	101 General Fund	Property Management Services	38,110
814 Risk Management	581 GF Community Facilities CIP	RCS System Replacement	3,700,000

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

OSHA	Occupational Safety and Health Administration
OTMD	Oceanside Tourism Marketing District
OTS	Office of Traffic Safety
OUSD	Oceanside Unified School District
PASS	Portable Assisted Study Sequence
PD	Police Department
PEPRA	California Public Employees' Pension Reform Act
PERS	Public Employee Retirement System
P&I	Principle and Interest
PM	Property Management
POST	Peace Officer Standards and Training
PPACA	Patient Protection and Affordable Care Act
PS&E	Plans, Specifications and Estimates
PSR	Project Study Report
PUD	Planned Unit Development
PWP	Public Works Plan
QCS	Quality Children's Services
READS	Regional eBook & Audiobook Download System
RDO	Rancho Del Oro
RFID	Radio Frequency Identification
RFP	Request for Proposal
R&L	Rents and Leases
ROW	Right of Way
SA	Successor Agency
SANDAG	San Diego Association of Governments
SBDC	Small Business Development Center
SBOE	State Board of Equalization
SCADA	Supervisory Control & Data Acquisition
SCPP	Special College Preparatory Program
SDCWA	San Diego County Water Authority
SDGE	San Diego Gas & Electric
SDRWQCB	San Diego Regional Quality Control Board
SFR	Single Family Residence
SLRR	San Luis Rey River
SLRWTP	San Luis Rey Wastewater Treatment Plant
SONGS	San Onofre Nuclear Generating Station
SRTS	Safe Routes to School
S.U.N.	Supporting Urban Neighborhoods
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
TREP	Transportation & Resource Enhancement Program
VA	Veterans' Administration
VLF	Vehicle License Fee
VO	Visit Oceanside
WCOMP	Workers' Compensation
WQIP	Water Quality Improvement Plan
WRF	Water Reclamation Facility
WWTP	Waste Water Treatment Plant
YMCA	Young Men's Christian Association

Accrual Basis – The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual – Represents the actual costs from the result of operations.

Adopted Budget – The official budget as approved by the City Council at the start of each fiscal year.

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

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

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

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Authorized Position Schedule – A listing of all authorized and budgeted positions approved by the City Council for the current fiscal year.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year for use in the following year.

Bond – A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Budget – A financial plan that identifies revenues and specific types and levels of services to be provided and establishes the amount of money which can be spent.

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

Budget Amendment – This is a supplemental increase or decrease to the approved budget approved by the City Council.

Budgetary Basis – Refers to the basis of accounting used to estimate financing sources and uses in the budget.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

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

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

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

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

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

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

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

Community Development Block Grant (CDBG) – Funds allocated to local government from the federal government, usually through a local clearinghouse based on a formula, but required to be applied for

and used within a broad functional area such as community development.

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

Comprehensive Annual Financial Report (CAFR) – Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – A budgeted amount set aside for emergency or unanticipated expenditures.

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

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

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

Department – A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

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

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

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

Enterprise Fund – The funds account for the operations and financing of self-supporting activities of a governmental unit that renders services on a

user charge basis to the general public, similar to private business enterprises.

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

Expenditure – The actual payment for goods and services.

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

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

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

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

Full Time Position – A position whereby the employee works a full schedule as defined by the City, receives the benefits for full-time employees, and is covered by employment laws.

GAAP – Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments.

GANN Appropriation Limit – This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund – This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

Governmental Accounting Standards Board (GASB) – The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Hourly Extra Help Position – A position whereby the employee works on an hourly basis, no more

than 999 hours/year, and receive only mandated benefits (i.e. Medicare and workers compensation).

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

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

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

Internal Service Fund – These funds account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs).

Investment – Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy – A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing – A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Licenses & Permits – An official certificate granting authorization with revenues collected as a means of recovering the cost of regulating the activities (i.e. building permit, grading permit, parking permit).

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

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

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

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

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

Modified Accrual Basis – The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

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

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

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

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

Ordinance – A formal legislative enactment by the City Council.

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

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

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

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

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

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

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

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

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

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

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

Successor Agency – A designated successor entity to the former redevelopment agency, given all authority, rights, powers, duties, and obligations previously vested with the former redevelopment agency per AB 1X 26 effective February 1, 2012.

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

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

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

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

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

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

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