

*city of*  
**OCEANSIDE**

CALIFORNIA

**OPERATING BUDGET**  
**Fiscal Year 2017 - 2018**

*City of*  
**OCEANSIDE** CA

**Operating Budget  
Fiscal Year 2017-18**

**Mayor**

Jim Wood

**Deputy Mayor**

Chuck Lowery

**Council Members**

Jack Feller

Jerome Kern

Esther Sanchez

**City Manager**

Michelle Skaggs Lawrence

**Financial Services Director**

Jane M. McPherson







**Jim Wood**  
Mayor



**Chuck Lowery**  
Deputy Mayor



**Jerome Kern**  
Council Member



**Jack Feller**  
Council Member



**Esther Sanchez**  
Council Member

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# **INTRODUCTION**

July 1, 2017

Honorable Mayor and City Council:

The attached operating budget for FY 2017-18, approved by the City Council on June 7, 2017, was developed to serve as the City’s monetary statement of program and service delivery for the next twelve months. The operating budget includes departmental mission statements, service descriptions, major accomplishments, future objectives, and an overview of the City’s finances. The operating budget serves as a communication device, financial plan, policy tool and operations guide for the City Council and citizens of Oceanside.

BUDGET THEMES

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

The General Fund (GF) budget for FY 2017-18 is balanced and maintains important services to the community. All expenditures are paid for by current revenues; no one-time money was used to close any budget gaps. The budget includes a “rollover” of Maintenance and Operations (M&O) expenditures from FY 2016-17; however, a modest Consumer Price Index (CPI) of \$400,000 was included in the forecasted expenditure budget of \$145.24M. In Personnel Services, the expenditure allocation includes all known and negotiated personnel and benefit costs plus a place holder for the three labor associations that will be in negotiations in FY 2017-18.

General Fund Budget Overview FY 2017-18:

• 2017-18 Projected Revenues	\$145.99 M
• 2017-18 Projected Expenditures (includes \$400,000 in CPI)	\$145.24 M*
• Estimated Surplus FY 2017-18	\$.75 M
• Estimated Surplus FY 2018-19	\$1.25 M

\*Includes use of \$1.1M in Public Employee Retirement System (CalPERS) Set-Aside for payment against the CalPERS Unfunded Liability.

Pension costs play a dominate roll in all budget forecasting for the next few years. As discussed in the January 2017 Five-Year Forecast, the CalPERS GF costs will be going up an additional \$11.5 M through FY 2021-22 based on CalPERS December 2016 actuarial numbers. In FY 2017-18 alone, the City will incur an additional \$1.9 M in GF costs which consumes much of the City’s ongoing increment capacity. Through Council foresight, the City created a CalPERS Set-Aside Account currently containing \$6 M which was established to help meet the CalPERS obligation and to pay down the Unfunded CalPERS Liability. The FY 2017-18 budget is conservative so that the City can meet its first priority of maintaining services to the community as well as meeting its CalPERS obligations. In FY 2017-18 the employees, through negotiations, will be asked to help pay for more of their pension costs and all personnel hiring will be highly scrutinized in an attempt to keep costs down. Expenditures will continue to be watched very closely to capitalize on any potential savings and ensure efficiencies. Additionally, any available year-end GF balance will be placed in the CalPERS Set-Aside account after all reserve obligations such as Healthy City Reserves are met. Pay down of the Unfunded CalPERS Liability, currently at \$186 M, even on an incremental basis will assist in moderating CalPERS rate increases.

Fiscal Year 2017-18 budget increases are broken down into four categories as follows:

• Ongoing costs – CPI limit:	\$400,000
• One-time funding – use of increment:	\$557,200
• Ongoing costs – covered 100% by Development Fees:	\$262,000
• Budget Neutral Costs – covered by Other Revenue or Relocation of Expenditures:	\$561,046

The FY 2017-18 GF budget maintains services levels and continues the focus on Public Safety. Fortunately, in FYs 2015-16 and 2016-17, the City enjoyed some service restoration after the Great Recession, particularly in the area of Public Safety, which is continued in this budget. The FY 2017-18 GF budget is fiscally prudent which is absolutely necessary given the future outlook in the City’s Five-Year Forecast.

**Included in the FY 2017-18 GF budget is additional one-time funding for:**

- Homeless Encampment/SLR River clean up
- Police overtime for homeless encampment detail and downtown patrol
- Hourly extra help for Homeless Outreach Coordinators to assist Police Homeless Outreach Team (HOT)
- CalPERS Unfunded Liability payment
- Additional resources for Library books and materials
- Fire Explorer Program start up
- Nominal overtime for Fire Academy and/or Lifeguards
- Purchase of one new fire truck
- Contract cost for potential sales tax (2018) increase
- One year membership in Concerned Coastal Coalition
- Contract cost for downtown parking study

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

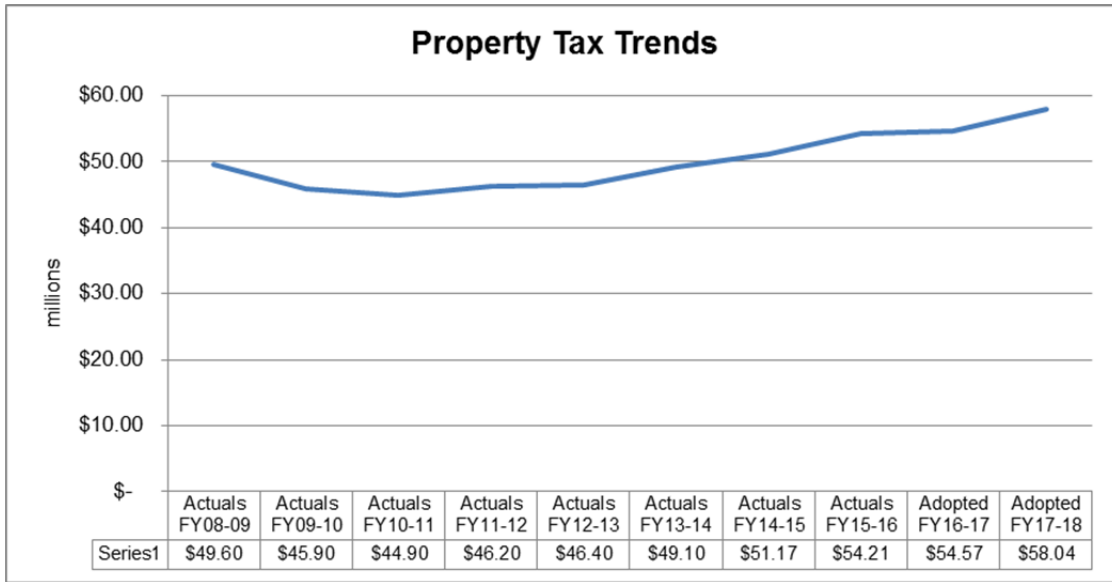
FINANCIAL OVERVIEW

**Revenues**

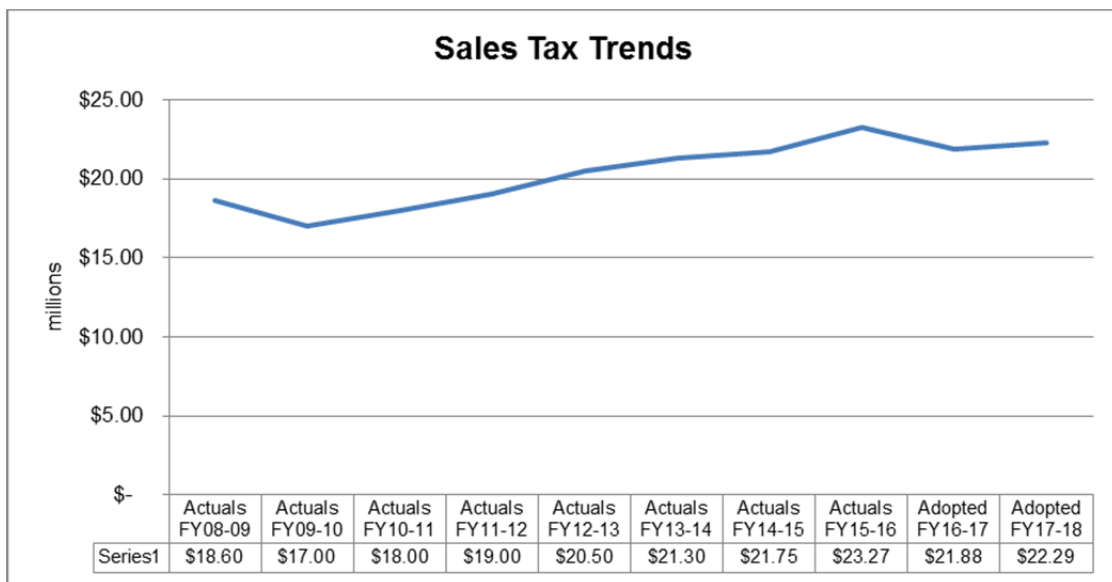
The General Fund revenues are monitored each quarter and are projected to continue to improve slightly in FY 2017-18. Recent market data indicates that housing sales and prices continue to increase with retail sales remaining relatively flat. The General Fund revenues are projected at \$145.99 M up approximately \$7.21 M or 5.2% from the FY 2016-17 adopted budget. Notable increases are reflected in property tax, charges for service, and transient occupancy tax (TOT).

<b>General Fund Budgeted Revenues (in millions)</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
Property Taxes	\$54.57	\$58.04
Sales & Use Taxes	21.88	22.29
Other Revenue & Transfers	20.41	20.79
Charges for Service	10.42	11.23
Transient Occupancy Tax	6.06	6.70
Use of Money & Property	4.91	5.23
License & Permits	4.50	5.02
Ambulance Billing	3.88	4.52
Franchise Fees	4.19	4.48
All Other Taxes	3.78	3.80
Fines and Forfeitures	3.60	3.49
Intergovernmental	0.57	0.41
<b>Grand Total</b>	<b>\$138.77</b>	<b>\$145.99</b>

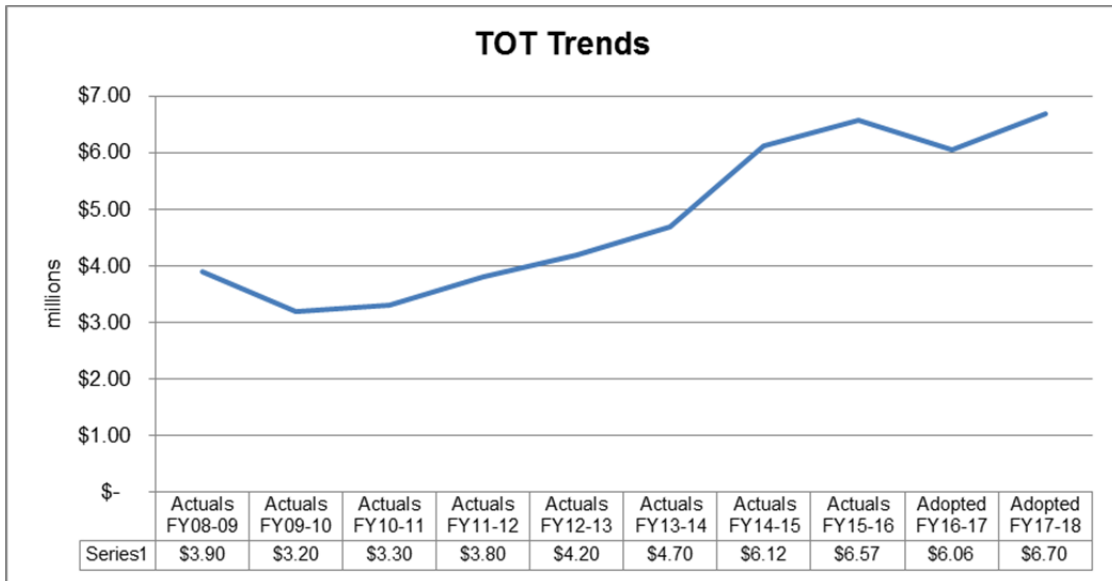
**Property Taxes** are discretionary funds used for general purposes. Property tax for FY 2017-18 is projected at \$58.04 M, an increase of 6.35% from last year. Property tax comprises 40 percent of the General Fund revenue. This is a result of increase in assessed property values and an improved housing market. However, this trend is unlikely to continue in the foreseeable future. Chart 1 shows the City's 10-year property tax trend.



**Sales Taxes** are discretionary funds to be used for general purposes. Sales tax for FY 2017-18 is projected at \$22.29 M, an increase of 1.87% over last year. These revenues comprise approximately 15% of total General Fund revenues. Sales tax hit a recession low of \$17 M in FY 2009-10, but recovered to its pre-recession peak of \$19.5 M during FY 2012-13 and has since been slowly improving, although at a slower rate than other taxes. Consumer confidence in purchasing vehicles and fuel, and new restaurants has contributed to this upward trend. Chart 2 shows the City's 10-year sales tax trend.



**Transient Occupancy Tax**, or hotel and short term rental tax, is projected at \$6.7 M for FY 2017-18, an increase of 10.48% compared to the previous year. This increase is primarily due to the number of new hotel rooms that have steadily increased since FY 2013-14. As the chart depicts below, TOT hit a recession low in FY 2009-10 of \$3.2 M and recovered to its pre-recession peak of \$3.9 M in FY 2012-13. Chart 3 shows the City's 10-year TOT trend.



**Expenditures**

The City's General Fund expenditure budget for FY 2017-18 is set at \$145.24 M. In addition to the \$5.03 M increase in funds for public safety and community services, the major overall increase is for the California Public Employees' Retirement System (CalPERS). The required contribution for CalPERS increased \$1.9 M from the prior year.

Expenditures (in millions)	FY 2016-17	FY 2017-18
<b>General Government</b>		
City Council	\$0.98	\$0.95
City Clerk	1.27	1.21
City Treasurer	0.32	0.32
City Manager	1.32	1.43
City Attorney	1.69	1.75
Non-Departmental	6.30	7.33
Financial Services	5.63	5.78
Human Resources	0.69	0.71
<b>Public Safety</b>		
Police	55.11	58.05
Fire	28.98	30.44
<b>Public Works</b>		
Public Works	14.83	16.02
<b>Community Development</b>		
Development Services	9.29	8.85
<b>Community/Cultural Services</b>		
Library	5.16	5.23
Neighborhood Services	6.60	7.16
<b>Grand Total</b>	<b>\$138.18</b>	<b>\$145.24</b>

**General Fund Reserves**

<i>(in Ms)</i>	<b>Actual 6/30/16</b>	<b>Estimated 6/30/17</b>
Nonspendable	\$ 2.31	\$ 2.32
Committed	19.52	19.86
Assigned	33.53	34.45
Unassigned	2.13	3.02
<b>Grand Total</b>	<b>\$ 57.49</b>	<b>\$ 59.65</b>

**SUMMARY OF ALL FUNDS**

A summary of the adopted FY 2017-18 budgets for all funds is provided in the table below.

<i>(in millions)</i>	<b>Revenue</b>	<b>Expenditure</b>	<b>Surplus/(Deficit)</b>
General Fund	\$145.99	\$145.24	\$0.75
Special Funds	59.82	41.73	18.09
Debt Service Fund	12.81	12.44	0.37
Capital Projects Fund	6.49	4.70	1.79
Enterprise Fund	148.31	121.53	26.78
Internal Service Fund	64.10	62.12	1.98
<b>Grand Total</b>	<b>\$437.52</b>	<b>\$387.76</b>	<b>\$49.76</b>

**CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program (CIP) budget for FY 2017-18 is \$113.8 M. The CIP budget includes project planning for five years. Unused appropriations at year end are re-budgeted in subsequent years when projects are not complete. The adopted FY 2017-18 CIP budget includes approximately \$14.9 M in new money. Major new and continuing projects for FY 2017-18 include:

- Street Overlay Projects
- Lot 23 Transit Parking Structure
- Regional Communication System Replacement
- Mainline Railroad Crossing Safety
- Downtown Water Pipeline Replacement
- Downtown Sewer Pipeline Replacement
- El Corazon Aquatic Center
- Pilgrim Creek Vector Habitat Restoration
- San Luis Rey Wastewater Treatment Plant Water Reclamation
- Reservoir Structural Analysis & Rehabilitation
- La Salina Pump Station
- San Luis Rey Plant 2 Outfitting
- San Luis Rey Maintenance Building Upgrades

**ECONOMIC OUTLOOK**

The City of Oceanside's revenue continues to show modest growth. Recent market data indicates that housing sales and values continue to improve; however, property tax revenues are expected to level out, and retail sales have been improving slightly. As tourism grows, TOT revenue also increases and developer-related fees also are remaining solid. However, along with the increase in revenues, there is also an increase in CalPERS retirement cost. Recent changes in CalPERS' actuarial assumptions and rate smoothing methods have resulted in significant rate increases over the next several years. The City is being proactive regarding the increase in retirement cost by prepaying its obligations to effect savings and by making additional payments to help pay down the Unfunded Pension Liability. All opportunities to pay down the unfunded liability will be considered. Pension cost will continue to drive the General Fund budget for the foreseeable future and will impact the City's ability to provide any net-new services.

**CONCLUSION**

The adopted FY 2017-18 operating budget is a prudent and balanced fiscal plan which was developed in consideration of the community's service needs and goals of the City Council. The adopted operating budget will be monitored closely and all expenditures will be made in accordance with the City's purchasing policy. Quarterly financial reports will continue to be prepared and presented to the City Council in public meetings. The result of this year's budget efforts will provide for the continuation of quality public services, while ensuring a continued stable and secure financial position for the community.

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

Respectfully submitted,

Michelle Skaggs Lawrence  
City Manager

**ELECTED OFFICIALS**

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

**EXECUTIVE MANAGEMENT**

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Oceanside  
California**

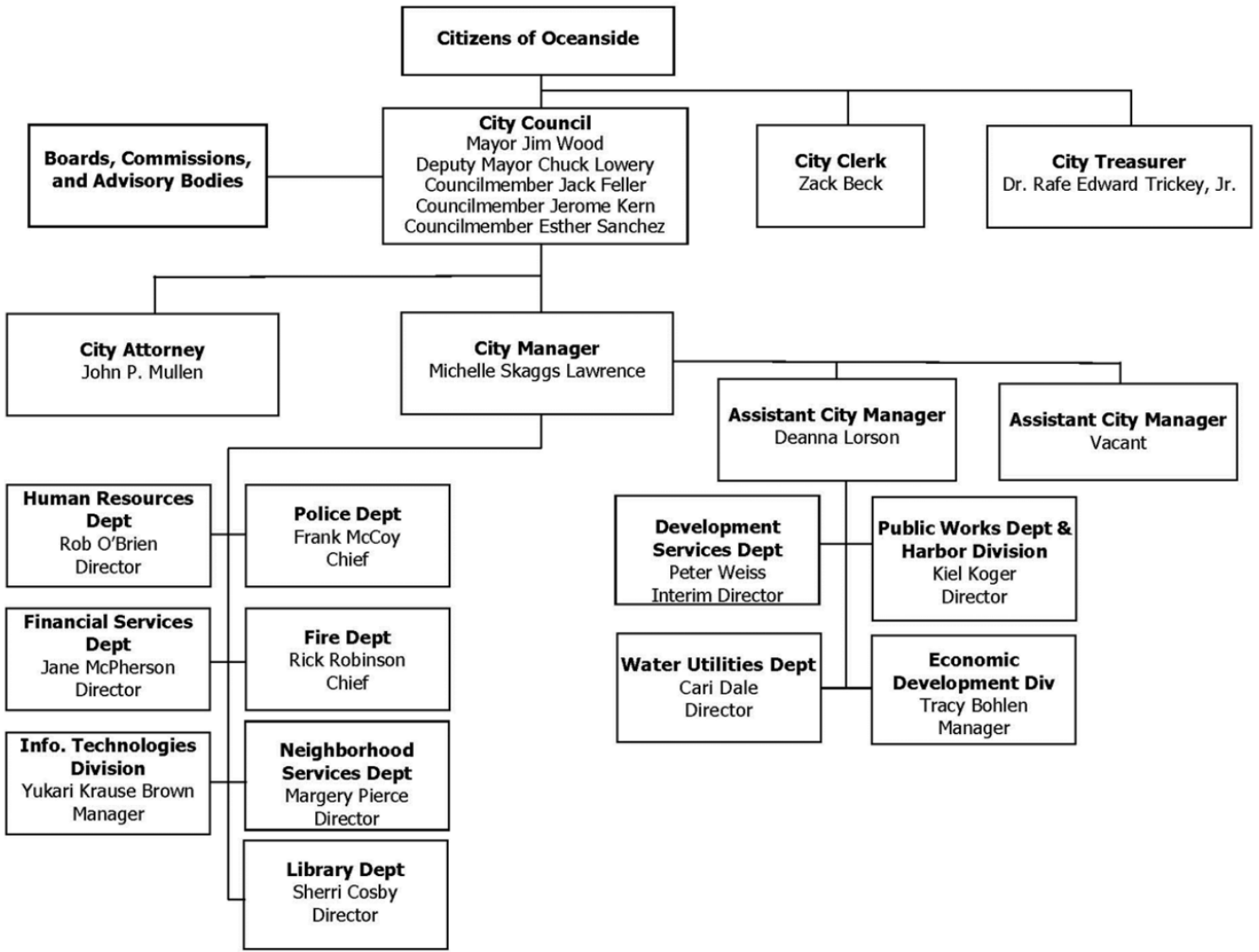
For the Fiscal Year Beginning

**July 1, 2016**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Snow'.

Executive Director





### *Vision Statement*

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

### *Mission Statement*

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

### *Core Values*

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

### **City Services**

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

### **Sustainable Growth**

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

### **Economic Vitality**

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

### **Quality of Life**

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

### **Civic Engagement**

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



Type of Government  
Council-Manager

Incorporated: July 3, 1888

City Flower  
Crimson  
Lake Bougainvillea



City Seal Approved by  
Council on June 10, 1940

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

**POPULATION**  
**176,461**



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

## CLIMATE

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

Average annual high:

**66**  
degrees



Average  
annual low:

**53.9** degrees

Average  
annual  
rainfall:

**10.28** inches



## FACILITIES

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



**1,954-foot pier**

1769

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



1841

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

1883

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

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

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

1888

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

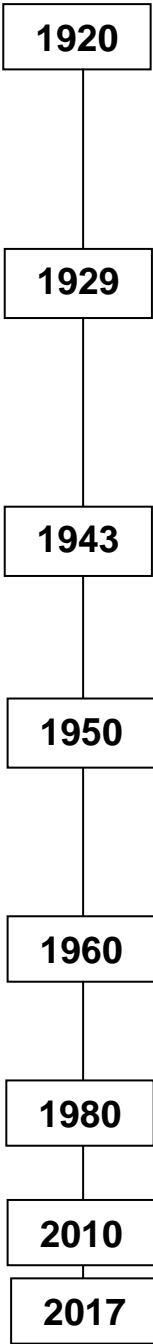
A wharf company was formed and soundings were made at the location of what is now known as Wisconsin Street. The wharf was made entirely of wooden pilings, the first pile being driven May 12, 1888.

1890

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



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



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

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



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

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

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

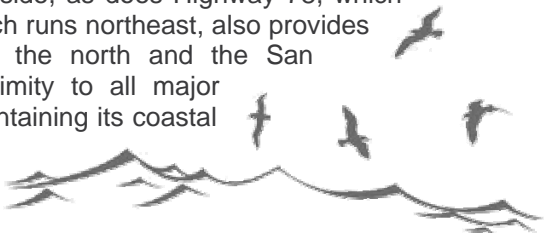


**1980** A new Downtown transit center was built in 1983 and in September of 1987, the city dedicated its sixth pier, just in time for Oceanside's Centennial Celebration in 1988. The following year the new Civic Center was constructed and became the cornerstone for downtown redevelopment.

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

**2017** Today, Oceanside is a thriving community that provides all the conveniences of a modern city without the disadvantages.

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



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# **FINANCIAL SCHEDULES**

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

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

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

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

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

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

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

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

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**GENERAL FUND**

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

**SPECIAL FUNDS**

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

**INTERNAL SERVICE**

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

**ENTERPRISE**

Water  
 Sewer  
 Solid Waste  
 Airport  
 Harbor

**CAPITAL PROJECTS**

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

**DEBT SERVICE**

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

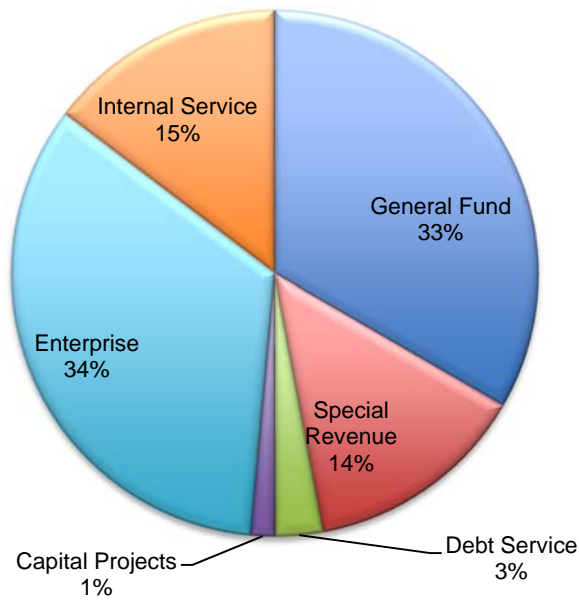
	<u>Estimated*</u> <u>4/30/2017</u> <u>Beginning</u> <u>Balance</u>	<u>+</u>	<u>Adopted</u> <u>FY 2017-18</u> <u>Operating</u> <u>Revenues</u>	<u>+</u>	<u>Adopted</u> <u>FY 2017-18</u> <u>Capital</u> <u>Revenues</u>	<u>-</u>	<u>Adopted</u> <u>FY 2017-18</u> <u>Operating</u> <u>Expenditures</u>	<u>-</u>	<u>Adopted</u> <u>FY 2017-18</u> <u>Capital</u> <u>Expenditures</u>	<u>=</u>	<u>Projected</u> <u>6/30/2018</u> <u>Ending</u> <u>Balance</u>
<b>GENERAL FUND</b>											
101 General Fund	\$ 1,758,641		\$ 145,988,319		\$ -		\$ 145,238,349		\$ -		\$ 2,508,611
<b>SPECIAL FUNDS</b>											
102 Investment Clearing	\$ -		\$ 885,951		-		\$ 885,951		-		\$ -
204 Asset Seizure	552,740		39,500		-		478,500		-		113,740
209 Library	(81,371)		303,919		-		303,800		-		(81,252)
212 TransNet	(485,780)		22,370,560		-		2,072,555		7,347,500		12,464,725
213 Gas Tax	4,350,579		5,069,170		-		4,837,852		-		4,581,897
215 TDA- Transp Developmt Act Fd	(3,000)		-		-		-		-		(3,000)
216 Pavement Repair	346		-		-		-		-		346
217 Supplemental Law Enforcement	1,737		211,469		-		265,320		-		(52,114)
218 State Asset Seizure	11,070		1,000		-		1,000		-		11,070
221 Oside Lighting District	190,719		1,565,827		-		1,606,832		-		149,714
222 LLEBG/JAG	(14,264)		-		-		-		-		(14,264)
237 CDBG	(19,319)		2,211,463		-		2,211,584		-		(19,440)
241 Sunset Hills	53,319		24,985		-		33,276		-		45,028
242 Mission Meadows	(4,708)		8,904		-		8,904		-		(4,708)
243 Sunburst Homes	87,574		9,551		-		11,782		-		85,343
244 Douglas Park	402,889		195,858		-		286,803		-		311,944
246 Rancho Hermosa	24,051		28,912		-		30,418		-		22,545
247 Santa Fe Mesa	209,304		338,557		-		416,617		-		131,244
248 Del Oro Hills	117,268		536,690		-		604,654		-		49,304
249 Mar Lado	41,991		69,956		-		83,802		-		28,145
250 Guajome Ridge	134,780		58,238		-		84,155		-		108,863
251 Peacock Hills	43,603		16,527		-		28,874		-		31,256
252 Vista Del Rio	65,939		10,547		-		15,064		-		61,422
254 El Camino Memory Care MD	-		2,143		-		-		-		2,143
272 State and Local Grants	(246,501)		997,024		-		977,129		-		(226,606)
273 Federal/State Pass Thru SR	247,040		1,126,456		-		1,126,456		-		247,040
274 Federal Grant Special Revenue	22,306		53,791		-		53,791		-		22,306
276 Private Grants/Donations	104,444		10,000		-		10,000		-		104,444
277 HOME Grant	13,588		2,479,008		-		2,477,768		-		14,828
278 Inclusionary In Lieu	(1,884,269)		1,474,009		-		2,974,007		-		(3,384,267)
281 CDC-Low & Mod Housing Fund	745,499		429,159		-		76,877		-		1,097,781
282 CDC Housing Rehab Loan	(3,533)		350,000		-		350,161		-		(3,694)
283 CDC Housing Section 8	(114,760)		18,324,246		-		18,621,789		-		(412,303)
284 CDC Admin/Program Development	57,509		213,722		-		213,730		-		57,501
286 CDC Housing Mortgage Rev Bond	272,059		106,295		-		106,515		-		271,839
288 Housing Mobile Home Rent Control	526,428		294,997		-		298,608		-		522,817
289 CDC Hsng CalHome Prog Fd	108,921		1,310		-		181,310		-		(71,079)
<b>Total Special Funds</b>	<b>\$ 5,528,197</b>		<b>\$ 59,819,744</b>		<b>\$ -</b>		<b>\$ 41,735,884</b>		<b>\$ 7,347,500</b>		<b>\$ 16,264,557</b>
<b>DEBT SERVICE FUNDS</b>											
402 Ocean Ranch Corp CFD	\$ 3,323,638		\$ 1,765,879		\$ -		\$ 1,499,725		\$ -		\$ 3,589,792
403 Pacific Coast Business Park CFD	1,271,722		597,566		-		522,393		-		1,346,895
420 City Debt Service	313,217		6,026,665		-		6,026,665		-		313,217
455 Morro Hills CFD	4,780,884		1,772,261		-		1,746,130		-		4,807,015
961 OPFA Ds Fd	2,250,142		2,167,215		-		2,167,215		-		2,250,142
963 Oceanside Lighting Dist-DS Fd	32,429		476,219		-		476,219		-		32,429
<b>Total Debt Service Funds</b>	<b>\$ 11,972,033</b>		<b>\$ 12,805,805</b>		<b>\$ -</b>		<b>\$ 12,438,347</b>		<b>\$ -</b>		<b>\$ 12,339,491</b>
<b>CAPITAL PROJECTS FUNDS</b>											
501 General Capital Projects	\$ 832,230		\$ 672,935		\$ 125,000		\$ 715,462		\$ 141,000		\$ 773,703
503 Public Facility Fees	2,245,274		943,626		-		159,500		83,991		2,945,409
508 Traffic Signal DIF	(210,023)		-		-		50,000		67,339		(327,362)
510 SLRR Major Water Course	2,052,048		308,804		-		502,380		350,000		1,508,472
511 SLRR DD-1 Zone 1A	744,481		-		-		-		200,000		544,481
512 SLRR DD-1 Zone 1B	802,713		-		-		-		-		802,713
513 SLRR DD-1 Zone 1C	15,542		-		-		15,541		-		1
514 SLRR DD-1 Zone 1D	1,231,293		775,566		-		59,950		833,000		1,113,909
515 SLRR DD-1 Zone Pilgrim Creek	787,673		-		-		775,566		-		12,107
516 Drainage DIF	-		910,933		-		160,908		705,000		45,025
520 LACrk Mjr Wtr Course Dist 2	361,337		-		-		-		-		361,337

	Estimated* 4/30/2017 Beginning Balance	+	Adopted FY 2017-18 Operating Revenues	+	Adopted FY 2017-18 Capital Revenues	-	Adopted FY 2017-18 Operating Expenditures	-	Adopted FY 2017-18 Capital Expenditures	=	Projected 6/30/2018 Ending Balance
521 Loma Alta Crk DD-2/Zn-2A Fd	186,230		-		-		186,230		-		-
522 Loma Alta Crk DD2-Zone 2B	283,170		-		-		283,170		-		0
530 BVCrk Mjr Wtr Dist 3	82,004		-		-		-		-		82,004
531 Buena Vista DD3	363,647		-		-		-		-		363,647
540 TMI Triangle DD-4	77,842		-		-		77,841		-		1
550 Center City DD-5	39,551		-		-		39,551		-		0
561 Major Thoroughfare	(735,033)		-		-		381,831		105,000		(1,221,864)
562 Th-Fare/Traffic Signal DIF	-		840,176		-		-		100,000		740,176
581 GF Community Facilities CIP	1,100,210		540,040		560,000		1,115,278		710,000		374,972
596 Municipal Golf Course Improv	106,391		-		-		1,000		1,000		104,391
598 Park Fees	3,355,114		1,497,678		-		173,927		186,800		4,492,065
<b>Total Capital Projects Funds</b>	<b>\$ 13,721,694</b>		<b>\$ 6,489,758</b>		<b>\$ 685,000</b>		<b>\$ 4,698,135</b>		<b>\$ 3,483,130</b>		<b>\$ 12,715,187</b>
<b>ENTERPRISE FUNDS</b>											
710 Ad-Hoc Capital Projects	\$ -		\$ -		\$ -		\$ -		\$ 3,500,000		\$ (3,500,000)
711 Water Operating	(12,032,024)		52,796,117		-		53,529,716		-		(12,765,623)
712 Water F/A Replacement	42,829,919		10,905,944		500,000		1,602,800		20,300,000		32,333,063
715 Water Connection Fees	11,343,181		3,077,852		-		-		11,900,000		2,521,033
717 Water Debt Service	9,669,312		2,277,567		-		2,201,313		-		9,745,566
721 Sewer Operating	(884,095)		29,194,472		-		23,891,300		-		4,419,077
722 Sewer F/A Replacement	41,781,370		10,028,499		1,055,450		1,702,300		26,850,000		24,313,019
726 Sewer Expansion/Improvement	6,379,110		1,393,170		444,400		-		4,750,000		3,466,680
727 Sewer Debt Service	(800,911)		4,520,351		-		4,442,309		-		(722,869)
731 Solid Waste Disposal	(9,722)		26,505,926		-		26,518,701		450,000		(472,497)
741 Airport	(98,100)		116,828		-		91,648		-		(72,920)
742 Airport Debt Service	(897,268)		88,099		-		164,786		-		(973,955)
751 Harbor	3,860,384		7,410,286		-		7,383,328		350,000		3,537,342
<b>Total Enterprise Funds</b>	<b>\$ 101,141,156</b>		<b>\$ 148,315,111</b>		<b>\$ 1,999,850</b>		<b>\$ 121,528,201</b>		<b>\$ 68,100,000</b>		<b>\$ 61,827,916</b>
<b>INTERNAL SERVICE FUNDS</b>											
814 Risk Management	\$ 5,000,000		\$ 3,628,557		\$ -		\$ 3,628,557		\$ -		\$ 5,000,000
817 Employee Benefits	-		39,299,405		-		37,518,478		-		1,780,927
818 Workers Compensation	500,000		3,696,530		-		3,653,726		-		542,804
831 Fleet Management	12,000,000		7,407,108		-		7,131,059		-		12,276,049
841 Information Services	(1,935,177)		5,860,064		-		5,703,715		-		(1,778,828)
851 City Building Services	(491,899)		3,804,229		-		3,864,437		350,000		(902,107)
871 General Services	(194,201)		407,525		-		407,525		-		(194,201)
<b>Total Internal Services Funds</b>	<b>\$ 14,878,723</b>		<b>\$ 64,103,418</b>		<b>\$ -</b>		<b>\$ 61,907,497</b>		<b>\$ 350,000</b>		<b>\$ 16,724,644</b>
<b>GRAND TOTAL</b>	<b>\$ 149,000,445</b>		<b>\$ 437,522,155</b>		<b>\$ 2,684,850</b>		<b>\$ 387,546,413</b>		<b>\$ 79,280,630</b>		<b>\$ 122,380,407</b>

\*Reflects Unassigned and/or Undesignated Balances at 4/30/17. This report includes the use of fund balances for Operating and Capital budgets.

Fund Type	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
General Fund	\$127,718,647	\$136,405,467	\$141,707,158	\$139,122,610	\$145,988,319
Special Revenue	36,304,890	34,126,485	46,407,892	61,751,502	59,819,744
Debt Service	43,756,449	13,654,113	53,878,091	12,318,157	12,805,805
Capital Projects	2,555,544	3,637,395	4,303,087	6,650,325	6,489,758
Enterprise	157,000,905	167,357,644	151,259,451	143,954,316	148,315,111
Internal Service	53,092,611	56,880,029	59,179,757	61,113,293	64,103,419
<b>Grand Total</b>	<b>\$420,429,046</b>	<b>\$412,061,133</b>	<b>\$456,735,436</b>	<b>\$424,910,203</b>	<b>\$437,522,156</b>

**Adopted Budget FY 2017-18**



FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>General Fund</b>					
00101 - General Fd	\$127,718,647	\$136,405,467	\$141,707,158	\$139,122,610	\$145,988,319
<b>Total General Fund</b>	<b>\$127,718,647</b>	<b>\$136,405,467</b>	<b>\$141,707,158</b>	<b>\$139,122,610</b>	<b>\$145,988,319</b>
<b>Special Revenue</b>					
00102 - Investment Clearing Fd	\$719,259	\$746,578	\$804,295	\$803,350	\$885,951
00204 - Asset Seizure Fd	85,492	94,292	61,756	11,000	39,500
00209 - Library Fd	244,182	247,969	231,105	303,919	303,919
00212 - TransNet Fd	391,836	428,136	9,888,066	19,152,497	22,370,560
00213 - Gas Tax Fd	5,917,818	5,636,226	3,944,303	4,376,926	5,069,170
00215 - TDA-Transp Devlpmt Act Fd				87,000	
00216 - Pavement Repair Fd [SLTPPR]	2	2	2	2	
00217 - Supptl Law Enforcmt Fd	254,071	399,751	336,340	507,787	211,469
00218 - State & Local Asset Seizure Fd	71	79	77	200	1,000
00221 - Oside LightingDistrict 2-91 Fd	5,799,028	1,545,461	1,882,461	1,551,553	1,565,827
00222 - LLEBG/JAG Grant Fd	51,911		184,787	89,871	
00237 - CDBG Fd	1,201,413	1,378,875	1,367,901	2,611,306	2,211,463
00241 - Sunset Hills MD Fd	24,990	25,032	24,983	24,939	24,985
00242 - Mission Meadows MD Fd	9,162	8,961	8,893	9,436	8,904
00243 - Sunburst Homes MD Fd	9,793	9,618	9,585	9,485	9,551
00244 - Douglas Park MD Fd	198,038	205,059	207,471	191,480	195,858
00246 - Rancho Hermosa MD Fd	28,830	30,817	26,675	28,857	28,912
00247 - Santa Fe Mesa MD Fd	340,023	348,933	340,016	338,790	338,557
00248 - Del Oro Hills MD Fd	523,357	525,815	525,178	536,157	536,690
00249 - Mar Lado MD Fd	92,566	91,917	70,066	70,008	69,956
00250 - Guajome Ridge MD Fd	53,983	55,388	55,850	57,006	58,238
00251 - Peacock Hills MD Fd	16,539	16,528	16,476	16,468	16,527
00252 - Vista Del Rio MD Fd	9,799	10,034	10,032	10,289	10,547
00254 - El Camino MCF MD Fd				2,143	2,143
00260 - Traffic Services Fd		48,829			
00272 - State and Local Grant Fd	1,306,310	1,356,050	1,441,769	2,039,055	997,024
00273 - Federal/State PassThru SR Fd	798,739	1,586,882	2,100,228	3,697,596	1,126,456
00274 - Federal Grant Special Rev Fd	488,549	528,394	643,267	642,293	53,791
00276 - Private Grants/Donations Fd	20,140	16,414	36,324	19,200	10,000
00277 - HOME Grant Fund	1,003,675	2,690,205	4,336,864	4,552,162	2,479,008
00278 - Inclusionary In Lieu Fund	651,013	142,096	355,386	1,474,009	1,474,009
00281 - CDC- Low/Mod Hsng Fund	462,225	346,742	443,760	429,159	429,159
00282 - CDC Housing Rehab Loan Prog Fd	151,317	175,537	281,525	350,000	350,000
00283 - CDC Hsng Section 8 Fd	14,654,010	14,482,789	16,039,550	17,124,157	18,324,246
00284 - CDC Adm/Program Development Fd	198,372	211,544	206,958	213,722	213,722
00286 - CDC Housing Mortgage Rev Bd Fd	143,450	127,478	129,563	127,546	106,295
00288 - Hsng MobileHome Rent Cntrl Fd	297,865	258,867	291,204	290,824	294,997
00289 - CDC Hsng CalHome Prog Fd	157,062	349,187	105,176	1,310	1,310
<b>Total Special Revenue</b>	<b>\$36,304,890</b>	<b>\$34,126,485</b>	<b>\$46,407,892</b>	<b>\$61,751,502</b>	<b>\$59,819,744</b>
<b>Debt Service</b>					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$13,388,063	\$1,522,270	\$1,431,210	\$1,515,473	\$1,765,879
00403 - Pacific Coast Business Pk-CFD	618,998	624,209	603,919	657,821	597,566
00420 - General Debt Service Fd	5,829,616	5,957,928	47,069,158	5,721,282	6,026,665
00455 - Morro Hills CFD Fd	21,538,642	2,910,305	2,125,798	1,777,498	1,772,261
00961 - OPFA DS Fd	2,143,021	2,163,182	2,171,787	2,169,864	2,167,215
00963 - Oceanside Lighting Dist-DS Fd	238,109	476,219	476,219	476,219	476,219

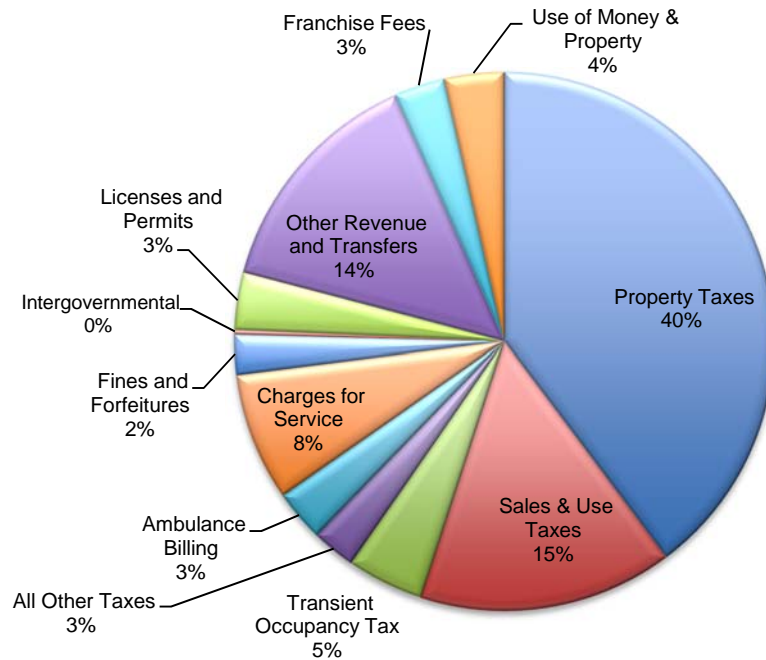
FINANCIAL SCHEDULES

Revenue Sources by Fund - All Funds

Fund	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Total Debt Service</b>	<b>\$43,756,449</b>	<b>\$13,654,113</b>	<b>\$53,878,091</b>	<b>\$12,318,157</b>	<b>\$12,805,805</b>
<b>Capital Projects</b>					
00501 - General Capital Projects Fd	\$17,416	\$297,913	\$51,439	\$1,297,935	\$672,935
00503 - Public Facility Fees Fd	394,553	1,119,399	997,172	759,051	943,626
00508 - Traffic Signal DIF Fd	108,975	98,532	97,802	0	
00510 - SLRR Major Water Course Fd	87,864	23,467	67,328	0	308,804
00511 - SLRR-DD-1/Zone-1A Fd	115,429	4,830	80,367	0	
00512 - SLRR-DD-1/Zone-1B Fd	5,098	5,675	18,125		
00513 - SLRR-DD-1/Zone-1C Fd	100	111	108		
00514 - SLRR-DD-1/Zone-1D Fd	16,201	9,232	8,928	0	775,566
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	5,159	5,757	5,541		
00516 - Drainage DIF Fd				877,305	910,933
00520 - LACrk Mjr Wtr Course Dist 2 Fd	44,867	414,111	6,496		
00521 - Loma Alta Creek DD-2/Zn-2A Fd	1,013	212,989	2,541		
00522 - Loma Alta Crk DD-2/Zone-2B Fd	25,911	92,213	1,964		
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	19,371	2,073	4,193		
00531 - Buena Vista Creek DD-3 Fd	34,182	5,200	8,251		
00540 - TMI Triangle DD-4 Fd	537	557	540		
00550 - Center City DD-5 Fd	2,296	3,383	4,072	0	
00561 - Major Thoroughfare Fees Fd	1,095,018	479,877	994,877	94,188	
00562 - Th-Fare/Traffic Signal DIF Fd				1,732,835	840,176
00581 - GF Community Facilities CIP Fd	274,126	669,981	521,319	643,900	540,040
00596 - Municipal GolfCourse Improv Fd	34,915	8,933	100,478		
00598 - Park Fees Fd	272,513	183,162	1,331,546	1,245,111	1,497,678
<b>Total Capital Projects</b>	<b>\$2,555,544</b>	<b>\$3,637,395</b>	<b>\$4,303,087</b>	<b>\$6,650,325</b>	<b>\$6,489,758</b>
<b>Enterprise</b>					
00711 - Water Operating Fd	\$54,781,641	\$50,758,635	\$50,183,581	\$53,971,255	\$52,796,117
00712 - Water F/A Replacement Fd	7,146,747	22,287,936	8,019,980	9,411,591	10,905,944
00715 - Water Connection Fees Fd	1,090,272	1,437,446	2,857,994	1,081,244	3,077,852
00717 - Water Debt Service Fd	1,995,428	2,408,056	2,310,755	2,236,905	2,277,567
00721 - Sewer Operating Fd	44,957,124	31,591,116	32,682,449	27,740,282	29,194,472
00722 - Sewer F/A Replacement Fd	9,966,689	20,415,820	14,672,522	11,053,611	10,028,499
00726 - Sewer Expansion/Improvement Fd	361,265	930,464	1,286,235	418,475	1,393,170
00727 - Sewer Debt Service Fd	5,945,364	5,784,579	6,808,576	4,480,094	4,520,351
00731 - Solid Waste Disposal Fd	23,732,068	24,479,813	25,093,798	26,323,308	26,505,926
00741 - Airport Fd	105,663	96,742	123,152	113,913	116,828
00742 - Airport Debt Service Fund	88,780	90,934	91,928	88,238	88,099
00751 - Harbor Fd	6,829,864	7,076,103	7,128,481	7,035,400	7,410,286
<b>Total Enterprise</b>	<b>\$157,000,905</b>	<b>\$167,357,644</b>	<b>\$151,259,451</b>	<b>\$143,954,316</b>	<b>\$148,315,111</b>
<b>Internal Service</b>					
00814 - Risk Management Fd	\$4,490,780	\$3,348,653	\$3,553,754	\$3,607,298	\$3,628,557
00817 - Employee BenefitsFd	28,716,733	30,338,326	33,976,323	36,538,828	39,299,405
00818 - Workers Compensation Fd	4,083,543	6,846,717	5,373,910	3,548,868	3,696,530
00831 - Fleet Management Fd	7,132,917	7,067,820	6,978,961	7,547,237	7,407,108
00841 - Information Services Fd	4,933,630	5,543,551	5,461,506	5,768,928	5,860,064
00851 - City Building Services Fd	3,478,952	3,409,518	3,478,515	3,709,085	3,804,230
00871 - General Services Fund	256,056	325,444	356,788	393,049	407,525
<b>Total Internal Service</b>	<b>\$53,092,611</b>	<b>\$56,880,029</b>	<b>\$59,179,757</b>	<b>\$61,113,293</b>	<b>\$64,103,419</b>
<b>Grand Total</b>	<b>\$420,429,046</b>	<b>\$412,061,133</b>	<b>\$456,735,436</b>	<b>\$424,910,203</b>	<b>\$437,522,156</b>

Category	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Property Taxes	\$49,142,577	\$51,170,308	\$54,205,419	\$54,574,732	\$58,038,421
Sales & Use Taxes	21,251,247	21,452,095	23,265,039	21,880,150	22,287,402
Transient Occupancy Tax	4,707,473	5,950,710	6,574,179	6,060,000	6,695,000
All Other Taxes	3,478,013	3,748,809	3,772,650	3,780,000	3,802,000
Ambulance Billing	3,658,484	3,770,389	4,247,045	3,876,000	4,518,600
Charges for Service	8,773,200	9,249,948	10,918,754	10,187,255	11,232,652
Fines and Forfeitures	4,211,163	3,947,380	3,669,224	3,660,184	3,485,000
Intergovernmental	586,355	3,172,697	1,167,258	568,000	409,500
Licenses and Permits	3,678,536	3,613,495	4,502,726	4,498,250	5,022,400
Other Revenue and Transfers	19,386,280	20,951,664	19,776,290	20,889,421	20,791,673
Franchise Fees	4,112,292	4,470,596	4,493,687	4,192,698	4,477,498
Use of Money & Property	4,733,027	4,907,376	5,114,887	4,955,920	5,228,173
<b>Grand Total</b>	<b>\$127,718,647</b>	<b>\$136,405,467</b>	<b>\$141,707,158</b>	<b>\$139,122,610</b>	<b>\$145,988,319</b>

**Adopted Budget FY 2017-18**



Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Property Taxes</b>					
4101 Prop Taxes- PY Secured	\$187,360	\$163,579	\$195,113	\$200,000	\$160,000
4101 Prop Taxes-Curr Secured	31,654,633	33,431,694	35,166,254	36,107,500	38,232,003
4101 Prop Taxes-In Lieu	13,796,020	14,618,526	15,340,612	15,897,232	16,519,788
4101 Prop Taxes-Suppl Curre Unsec		-360			
4101 Prop Taxes-Suppl Delinq Sec	32,273	-4,555	27,747	20,000	20,000
4101 Prop Taxes-Transfer	875,716	892,327	1,000,623	600,000	800,000
4101 Prop Taxes-Suppl Curr Sec	914,863	790,549	852,593	550,000	750,000
4103 Prop Tax-Residual RPTTF	1,099,375	1,026,393	1,330,029	900,000	1,356,630
4106 Tax Increment-Pass Thru	582,337	252,155	292,448	300,000	200,000
<b>Total Property Taxes</b>	<b>\$49,142,577</b>	<b>\$51,170,308</b>	<b>\$54,205,419</b>	<b>\$54,574,732</b>	<b>\$58,038,421</b>
<b>Sales &amp; Use Taxes</b>					
4121 Sales Tax - Compensation Fd	\$5,027,740	\$4,787,891	\$4,407,673		
4121 Sales&Use Tax - County	14,412,752	14,744,055	16,937,992	20,080,150	20,487,402
4121 Sales&Use Tax - Prop 172	1,810,755	1,920,149	1,919,374	1,800,000	1,800,000
<b>Total Sales &amp; Use Taxes</b>	<b>\$21,251,247</b>	<b>\$21,452,095</b>	<b>\$23,265,039</b>	<b>\$21,880,150</b>	<b>\$22,287,402</b>
<b>Transient Occupancy Tax</b>					
4116 Transient Occupancy Tax	\$4,707,473	\$5,950,710	\$6,574,179	\$6,060,000	\$6,695,000
<b>Total Transient Occupancy Tax</b>	<b>\$4,707,473</b>	<b>\$5,950,710</b>	<b>\$6,574,179</b>	<b>\$6,060,000</b>	<b>\$6,695,000</b>
<b>All Other Taxes</b>					
4126 Card Room Taxes - Table Fees	\$1,150,955	\$1,229,390	\$1,148,613	\$1,230,000	\$1,150,000
4156 Business Licenses - %	2,327,058	2,519,419	2,624,037	2,550,000	2,652,000
<b>Total All Other Taxes</b>	<b>\$3,478,013</b>	<b>\$3,748,809</b>	<b>\$3,772,650</b>	<b>\$3,780,000</b>	<b>\$3,802,000</b>
<b>Ambulance Billing</b>					
4452 Ambulance Billing	\$3,658,484	\$3,770,389	\$4,247,045	\$3,876,000	\$4,518,600
<b>Total Ambulance Billing</b>	<b>\$3,658,484</b>	<b>\$3,770,389</b>	<b>\$4,247,045</b>	<b>\$3,876,000</b>	<b>\$4,518,600</b>
<b>Charges for Service</b>					
4188 Prkg Meter Rev	\$226,195	\$309,822	\$338,752	\$250,000	\$469,400
4411 DocuSvcs-Accident Rpt Fees	30,916	29,884	38,951	30,400	30,400
4411 DocuSvcs-Conditional Use Prmt	28,593	24,631	13,082	8,000	8,000
4411 DocuSvcs-Copies/Research	10,749	11,874	19,922	10,000	10,000
4411 DocuSvcs-Duplication Svcs	29,574	42,017	62,009	47,000	67,000
4411 DocuSvcs-Dvlpmnt Plan Rvw	30,862	17,621	-1,355	12,000	12,000
4411 DocuSvcs-FingerPrintg Fee	21,137	16,183	16,932	16,400	16,400
4411 DocuSvcs-Plan Applicatn Fees	16,007	11,296	600	5,000	5,000
4411 DocuSvcs-PublicNtc/Postage	4,253	8,381	17,497	12,000	12,000
4411 DocuSvcs-Review/Research	60,800	50,002	54,559	45,000	45,000
4411 DocuSvcs-Revsn/Amnd Appvrd Prj		3,217			
4411 DocuSvcs-SaleMaps/Pub/Docs	60	187	115	200	200
4411 DocuSvcs-Sign Permits	1,200	1,650	1,860	1,000	1,000
4411 DocuSvcs-Tentative Map Fees	3,552	1,544	3,525		
4411 DocuSvcs-Variance	3,200				
4412 DocuSvcs-Elections	240	1,090	400	250	400
4413 DocuSvcs-City Clerk	2,143	1,291	2,231	2,000	2,000
4417 Business Lic - Admin Fee	332,563	331,090	352,337	353,500	357,155
4426 Appeal Planner Decisions		3,500	1,750		
4426 Developer's Conference	7,600	6,000	5,800	5,000	5,000
4426 Entitlement Reviews	402,642	553,507	596,473	481,477	478,500
4426 Environ Rvw Fees	3,366	3,672	6,678	3,300	3,300

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
4426 Misc Plan Check & Review	-100				
4426 PlanCK-CASp	5,286	2,841	-5,520	5,000	5,000
4426 PlanCK-DevDeposit Revenue			115,103	464,309	470,000
4426 PlanCK-Final/Parcel Map	38,581	83,355	101,234	80,000	80,000
4426 PlanCK-Other			231,236	32,040	132,600
4426 PlanCk-Bldgs	757,208	822,944	1,231,781	1,021,800	1,080,000
4426 PlanCk-Erosn Cntrl	34,759	40,983	65,886	50,000	50,000
4426 PlanCk-Grading	192,967	219,015	332,507	265,000	265,000
4426 PlanCk-Improv	59,789	51,813	179,008	100,000	100,000
4426 PlanCk-Landscape	57,321	76,209	100,030	60,000	60,000
4426 Storm Water	43,967	63,496	70,541	60,000	60,000
4426 Subdvn Map-Devlpmt Fees	600	2,000			
4426 Substantl Conformity	9,900	13,800	15,705	12,000	12,000
4426 Survey Services	32,786	49,308	61,564	50,000	50,000
4451 Inspectn-After Hours	25,593	47,573	40,887	39,000	32,000
4451 Inspectn-Annual - OFD	15,852	79,678	33,139	80,000	75,000
4451 Inspectn-Bus License			76,666	154,163	65,300
4451 Inspectn-Erosion	26,814	23,511	43,607	35,000	35,000
4451 Inspectn-Fire Op Permits			4,882	13,326	6,500
4451 Inspectn-Fire Tanks			595	5,253	10,700
4451 Inspectn-Grading/Engr	96,471	82,631	137,637	115,000	115,000
4451 Inspectn-Imprvmnt/Engr	29,494	23,429	35,493	25,000	25,000
4451 Inspectn-Ldscp/Engr	11,900	14,728	26,236	16,000	16,000
4451 Inspectn-MblHm AB925	10,096	10,096	10,096	10,000	10,000
4451 Inspectn-Other			73,336	6,252	8,400
4451 Inspectn-Spec-OFD	6,846	5,154	8,774	5,000	8,100
4451 Inspectn-System-OFD	387,038	403,864	45,378	132,580	166,000
4452 OTMD VO Admin Fee				12,000	12,000
4452 Other Fees & Svcs	67,335	92,545	115,313	93,200	93,200
4455 Lobbyist Registration	4,560	4,256	4,215	3,400	4,200
4461 Reimb for Services	671,042	738,294	824,403	539,584	644,000
4501 Misc Inc-SatWagering Fee		24,411	23,968		
4501 Misc Income	58,912	79,876	93,674	3,777	
4501 Other Misc. Revenue	148,241	10,095	27,843		
4526 Internal Svc Fund Rev	4,691,841	4,695,001	5,206,940	5,363,179	5,938,519
4526 Morro Hills-IntSvcRev	35,660	21,610	20,506	21,100	47,348
4526 Ocean Ranch-IntSvcRev	23,385	22,939	17,939	15,405	17,470
4526 Pacific Coast Bus Pk-IntSvcRev	13,404	16,034	16,034	16,360	15,560
<b>Total Charges for Service</b>	<b>\$8,773,200</b>	<b>\$9,249,948</b>	<b>\$10,918,754</b>	<b>\$10,187,255</b>	<b>\$11,232,652</b>
<b>Fines and Forfeitures</b>					
4196 FF&P - Abandoned Vehicle Abate	\$0	\$40,636	\$75,972	\$115,000	\$50,000
4196 FF&P - Admin Citation - CdEnfr	125,315	82,285	108,964	82,300	100,000
4196 FF&P - Impound Fees	17,600	16,700	18,200	16,000	16,000
4196 FF&P - Misc/Other	805,372	598,351	585,695	600,000	580,000
4196 FF&P - OPD-Admin Tow Fees	230,325	247,177	141,824	250,000	140,000
4196 FF&P - OPD-False Alarm Fees	81,301	89,925	27,175	82,000	25,000
4196 FF&P - Red Light Photo Fines	578,372	428,561	70,010		
4196 FF&P-OFD-FalseAlarm Fees			33,000	64,884	24,000
4196 FF&P-Parking Citation Current	2,372,878	2,443,745	2,608,384	2,450,000	2,550,000
<b>Total Fines and Forfeitures</b>	<b>\$4,211,163</b>	<b>\$3,947,380</b>	<b>\$3,669,224</b>	<b>\$3,660,184</b>	<b>\$3,485,000</b>

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Intergovernmental</b>					
4368 Oth Agencies- PS Reimbursement	\$142,939	\$117,511	\$70,014	\$179,000	\$50,500
4368 Oth Agencies-Hmowner Prop Tx	283,712	280,740	274,822	285,000	250,000
4368 Oth Agencies-PS Reimbursement	9,674	8,610			
4368 Oth Agencies-Peace Offcr-Std	49,062	19,759	65,986	20,000	25,000
4368 Oth Agencies-Reimbursement	1,681				
4368 Oth Agencies-State Mandated	4,922	2,680,637	645,180		
4376 State & Local Grant	1,550		872		
4393 Cntrb-NonGovtSrc-PalomarCllg	18,000	57,400	35,600	40,000	40,000
4393 Cntrb-NonGovtSrc-SONGS	40,000		20,000	20,000	20,000
4393 Contrib fr NonGovt Src	34,815	8,040	54,784	24,000	24,000
<b>Total Intergovernmental</b>	<b>\$586,355</b>	<b>\$3,172,697</b>	<b>\$1,167,258</b>	<b>\$568,000</b>	<b>\$409,500</b>
<b>Licenses and Permits</b>					
4152 License Revenue			-\$55		
4152 Reach Program Branding	8,333	10,000	10,000	10,000	10,000
4152 Taxicab VLF	5,022	8,362	5,412	6,800	
4156 Business Licenses - Penalty	122,152	180,854	82,072	75,000	75,000
4161 Prmt-Building	1,601,589	1,391,139	1,955,012	2,201,200	2,270,000
4161 Prmt-Coastal Development	16,205	24,205	31,607	20,000	31,000
4161 Prmt-Grading/Engineering	9,773	6,600	18,547	13,000	18,000
4161 Prmt-Kiosk Sign Program	240	210	120	250	250
4161 Prmt-Mobil Home Operator	20,574	20,574	20,574	20,500	20,500
4161 Prmt-Right of Way	377,938	317,842	419,984	375,000	420,000
4161 Prmt-Special Events	79,242	54,436	81,079	55,000	60,000
4161 Prmt-Street & Curb Engineer	500				
4161 Prmt-Street Name Assignment	2,175	1,950	38,219	6,500	6,500
4161 Prmt-Transportation Svcs	483				
4165 Fees-SatWagering				20,000	20,000
4182 Parking Machine Collections	1,325,628	1,469,407	1,627,096	1,450,000	1,873,150
4182 Prkg Mach-Temp Lot 24 B		5,070	73,056	100,000	73,000
4186 PrkgPrmt-Annual	108,682	122,846	140,003	145,000	145,000
<b>Total Licenses and Permits</b>	<b>\$3,678,536</b>	<b>\$3,613,495</b>	<b>\$4,502,726</b>	<b>\$4,498,250</b>	<b>\$5,022,400</b>
<b>Other Revenue and Transfers</b>					
4357 Non-PrgmRev-Annual Rent				\$5,000	
4385 Genl Adm Charge	2,756,815	2,794,102	2,882,776	6,913,320	6,778,853
4385 Genl Adm Chrg InLieu of Tax	3,995,000	4,054,900	4,054,900		
4501 Misc Income	254,816	1,703,984	251,285	100,640	151,816
4501 Misc Revenue-Settlement	1,742	153,364	63,302		
4501 Other Misc. Revenue	2,005	205	653	1,000	1,000
6800 Trns-f Airport Fd	10,608	10,700	10,700		
6800 Trns-f City Building Services	20,000				
6800 Trns-f Del Oro Hills MD Fd	90,075	90,075	90,075	90,075	90,075
6800 Trns-f Douglas Park MD Fd	21,460	21,460	21,460	21,460	21,460
6800 Trns-f Federal Grant SR	0	6,790	252		
6800 Trns-f Fleet Management Fd	338,700				
6800 Trns-f GF Community Fac CIP Fd				25,000	
6800 Trns-f Gas Tax Fd	925,000	535,000	535,000	542,500	535,000
6800 Trns-f Genl Cap Projects Fd				10,700	50,000
6800 Trns-f Genl Fund				119,434	119,434
6800 Trns-f Guajome Ridge MD Fd	6,203	6,203	6,203	6,203	6,203
6800 Trns-f HOME Fd				40,701	

FINANCIAL SCHEDULES

Revenues by Type - General Fund

Description		Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
6800	Trns-f Harbor Fd	5,127,770	5,375,546	5,504,280	6,402,721	6,196,682
6800	Trns-f Information Services Fd	21,730				
6800	Trns-f LightDist.	20,000	410,000	410,000	410,000	410,000
6800	Trns-f Mar Lado MD Fd	13,716	13,716	13,716	13,716	13,716
6800	Trns-f Mission Meadows MD Fd	7,430	7,430	7,430	7,430	7,430
6800	Trns-f Peacock Hills MD Fd	1,482	1,482	1,482	1,482	1,482
6800	Trns-f Private/Grnts Donations	1,560				
6800	Trns-f Rancho Hermosa MD Fd	6,213	6,213	6,213	6,213	6,213
6800	Trns-f Risk Mgmt	62,667	71,169	66,120	3,272	
6800	Trns-f SA-Genl Project Fd	20,000				
6800	Trns-f Santa Fe Mesa MD Fd	106,995	106,995	106,995	106,995	106,995
6800	Trns-f Solid Waste Disposal Fd	3,654,992	3,841,531	3,849,272	4,120,274	4,249,509
6800	Trns-f Solid Waste-City Svcs	1,161,449	1,015,912	1,053,515	1,220,575	1,264,201
6800	Trns-f State&Local Grant Fd	38,725				
6800	Trns-f Sunburst Hms MD Fd	1,041	1,041	1,041	1,041	1,041
6800	Trns-f Sunset Hills MD Fd	2,602	2,602	2,602	2,602	2,602
6800	Trns-f Vista Del Rio MD Fd	567	567	567	584	584
6800	Trns-f Water Operating Fd	714,917	720,677	836,451	716,483	777,377
	<b>Total Other Revenue and Transfers</b>	<b>\$19,386,280</b>	<b>\$20,951,664</b>	<b>\$19,776,290</b>	<b>\$20,889,421</b>	<b>\$20,791,673</b>
<b>Franchise Fees</b>						
4166	Franchise Fees	\$4,112,292	\$4,470,596	\$4,493,687	\$4,192,698	\$4,477,498
	<b>Total Franchise Fees</b>	<b>\$4,112,292</b>	<b>\$4,470,596</b>	<b>\$4,493,687</b>	<b>\$4,192,698</b>	<b>\$4,477,498</b>
<b>Use of Money &amp; Property</b>						
4216	Investment Earnings-Pool	\$564,225	\$691,720	\$753,204	\$695,500	\$768,400
4216	Investment Earnings-Pool Prem	6,772	8,934	12,229	8,000	12,000
4351	PM R&L-Cell Tower Cty Prop	300,460	317,651	345,620	320,000	345,000
4351	PM R&L-Cell Tower ROW	574,971	560,220	569,254	625,000	570,000
4351	PM R&L-City	1,077,247	1,135,110	1,160,278	1,120,000	1,184,000
4351	PM R&L-TideLnd Optical	2,947	3,231	2,777	3,000	2,800
4351	PM R&L-TideLnd Pier Bait	57,140	67,676	66,444	45,000	67,000
4351	PM R&L-TideLnd Rubys Diner	291,482	295,010	286,445	290,000	285,000
4351	PM R&L-TideLnd Tin Fish	48,472	48,117	47,376	45,000	47,000
4352	Recreation Rentals	114,238	87,322	111,217	110,000	116,000
4352	Recreation Rentals-Permit Reve	8,046	3,438	4,476		5,000
4353	R&L-Hbr Tideland	537,897	625,849	650,720	585,000	670,000
4353	R&L-L.L.Resource Ctr Rents	46,868	68,778	59,288	98,457	101,173
4353	R&L-Muni Golf Course	80,000				
4353	R&L-REACH Air Prop Lease	130,000	156,000	156,000	156,000	156,000
4355	R&L Fire Facility Use				20,000	20,000
4358	Special Events	93,816	88,133	90,688	82,827	94,400
4361	Sports & Athletics	130,664	141,188	120,134	128,100	125,400
4364	Aquatic Revenue	489,181	432,685	438,246	453,336	458,900
4366	Recreation Program Fees	137,511	138,079	204,547	165,600	158,600
4366	Recreation Senior Programs	7,939	8,297	7,777	5,100	13,500
4366	Summer Camp	33,151	29,938	28,167		28,000
	<b>Total Use of Money &amp; Property</b>	<b>\$4,733,027</b>	<b>\$4,907,376</b>	<b>\$5,114,887</b>	<b>\$4,955,920</b>	<b>\$5,228,173</b>
	<b>Grand Total</b>	<b>\$127,718,647</b>	<b>\$136,405,467</b>	<b>\$141,707,158</b>	<b>\$139,122,610</b>	<b>\$145,988,319</b>

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Special Revenue</b>					
<b>00102 - Investment Clearing Fd</b>					
Investment Earnings-Pool	\$719,259	\$746,578	\$804,295	\$803,350	\$885,951
<b>00204 - Asset Seizure Fd</b>					
Investment Earnings-Pool	5,822	6,795	7,005	6,000	4,500
Oth Agencies-Forftd Prop Share	79,670	87,121	54,751	5,000	35,000
Oth Federal Grants		376			
<b>00209 - Library Fd</b>					
Investment Earnings-Pool	26		10	119	119
Contrib fr NonGovt Src	68,862	61,788	58,280	68,000	68,000
Libr Audio Visual Svcs	89,494	100,381	87,015	110,000	110,000
Trns-f Genl Fund	85,800	85,800	85,800	125,800	125,800
<b>00212 - TransNet Fd</b>					
SalesTax-TransNet II1/2 Cent			9,679,143	18,595,000	22,170,560
Investment Earnings-Pool	52,371	18,723	2,644		
State & Local Grant	339,465	409,413	206,279	557,497	200,000
<b>00213 - Gas Tax Fd</b>					
Gas Tax - Sct2105	1,234,004	991,755	963,909	1,072,268	1,022,653
Gas Tax - Sct 2106	644,632	672,878	642,102	528,184	622,451
Gas Tax - Sct2107	1,320,057	1,269,264	1,255,141	1,489,016	1,321,120
Gas Tax - Sct2107.5	10,000	10,000	10,000	10,000	10,000
Gas Tax - Sct 2103	2,527,786	1,694,947	881,923	404,932	704,458
Gas Tax - Loan Repymt					201,318
Gas Tax-RMRA-Excise Tx					800,000
Gas Tax-RMRA-Tspt Imprv Fee					214,644
Investment Earnings-Pool	25,694	41,013	39,802	22,526	22,526
Trns-f TransNet Fd		803,532		400,000	
Trns-f GF Community Fac CIP Fd				300,000	
Trns-f Solid Waste Disposal Fd	150,000	150,000	150,000	150,000	150,000
Trns-f Risk Mgmt	5,645	2,837	1,426		
<b>00215 - TDA-Transp Devlpmt Act Fd</b>					
State & Local Grant				87,000	
<b>00216 - Pavement Repair Fd [SLTPPR]</b>					
Investment Earnings-Pool	2	2	2	2	
<b>00217 - Supptl Law Enforcmt Fd</b>					
Investment Earnings-Pool	1,962	3,714	3,715	600	
St & Local Grant			231,178	379,107	211,469
State & Local Grant	252,109	396,037	101,447	128,080	
<b>00218 - State &amp; Local Asset Seizure Fd</b>					
Investment Earnings-Pool	71	79	77		
Oth Agencies-Forftd Prop Share				200	1,000
<b>00221 - Oside LightingDistrict 2-91 Fd</b>					
Spec Assmt-Lightg Dist	1,148,550	1,152,216	1,177,797	1,156,553	1,170,827
Investment Earnings-Pool	3,829	2,545	1,868		
Investment Earnings-Pool Prem	243	308	403		
Interest - Loan	280	230	665		
Street Light-Energy Fees	1,096	102		5,000	5,000

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
St Lght-Svc Pnt Connection Fee	30	60			
Bond Prcnds-2013 St Light Lse	4,645,000				
Trns-f Gas Tax Fd		390,000	701,728	390,000	390,000
<b>00222 - LLEBG/JAG Grant Fd</b>					
Investment Earnings-Pool	34		34		
State & Local Grant			184,753	89,871	
Oth Federal Grants	51,877				
<b>00237 - CDBG Fd</b>					
HsngLnRePay-MentalHlthSys	41,001	41,001	41,001	41,001	41,001
HUD CDBG	1,303,386	1,403,320	1,460,125	2,571,306	2,211,463
Contra-CDBG-Prog Incm	-142,974	-65,446	-235,189	-41,001	-41,001
Misc Income				40,000	
Trns-f CDC Housing Rehab Loan			101,964		
<b>00241 - Sunset Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	24,642	24,627	24,587	24,586	24,586
Investment Earnings-Pool	348	405	396	353	399
<b>00242 - Mission Meadows MD Fd</b>					
Spec Assmt-Lndscp Dist	8,898	8,868	8,886	8,904	8,904
Investment Earnings-Pool	262	91	4	532	
Investment Earnings-Pool Prem	2	2	3		
<b>00243 - Sunburst Homes MD Fd</b>					
Spec Assmt-Lndscp Dist	9,289	9,029	8,985	8,938	8,938
Investment Earnings-Pool	502	587	597	547	613
Investment Earnings-Pool Prem	2	2	3		
<b>00244 - Douglas Park MD Fd</b>					
Spec Assmt-Lndscp Dist	193,305	199,937	204,598	189,329	193,115
Investment Earnings-Pool	2,160	2,550	2,803	2,151	2,743
Investment Earnings-Pool Prem	40	52	70		
Trns-f Risk Mgmt	2,533	2,520			
<b>00246 - Rancho Hermosa MD Fd</b>					
Spec Assmt-Lndscp Dist	28,775	30,772	26,569	28,747	28,747
Investment Earnings-Pool	49	38	96	110	165
Investment Earnings-Pool Prem	6	7	10		
<b>00247 - Santa Fe Mesa MD Fd</b>					
Spec Assmt-Lndscp Dist	338,905	338,482	338,413	337,509	337,509
Investment Earnings-Pool	1,118	1,326	1,603	1,281	1,048
Trns-f Risk Mgmt		9,125			
<b>00248 - Del Oro Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	522,424	525,162	524,302	534,717	534,717
Investment Earnings-Pool	825	517	698	1,440	1,973
Investment Earnings-Pool Prem	108	136	178		
<b>00249 - Mar Lado MD Fd</b>					
Spec Assmt-Lndscp Dist	92,306	91,679	69,770	69,783	69,783
Investment Earnings-Pool	245	220	272	225	173
Investment Earnings-Pool Prem	15	18	24		
<b>00250 - Guajome Ridge MD Fd</b>					
Spec Assmt-Lndscp Dist	53,193	54,466	54,859	56,181	57,305
Investment Earnings-Pool	779	908	972	825	933
Investment Earnings-Pool Prem	11	14	19		

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>00251 - Peacock Hills MD Fd</b>					
Spec Assmt-Lndscp Dist	16,191	16,162	16,097	16,062	16,062
Investment Earnings-Pool	345	362	373	406	465
Investment Earnings-Pool Prem	3	4	6		
<b>00252 - Vista Del Rio MD Fd</b>					
Spec Assmt-Lndscp Dist	9,393	9,581	9,567	9,852	10,050
Investment Earnings-Pool	404	451	462	437	497
Investment Earnings-Pool Prem	2	2	3		
<b>00254 - El Camino MCF MD Fd</b>					
Spec Assmt - Spec Taxes				2,143	2,143
<b>00260 - Traffic Services Fd</b>					
Trns-f Genl Fund		48,829			
<b>00272 - State and Local Grant Fd</b>					
Investment Earnings-Pool		149	115		
IntErn-Ocean Ranch-Reserve				2	2
St & Local Grant			74,368	396,962	
State & Local Grant	847,404	955,445	1,094,917	845,391	241,644
Oth Federal Grants	101,280				
Contrib fr NonGovt Src				352,453	325,504
Trns-f Genl Fund	254,626	297,456	169,369	238,247	326,874
Trns-f Supptl Law Enforcmt Fd	103,000	103,000	103,000	206,000	103,000
<b>00273 - Federal/State PassThru SR Fd</b>					
HsngLnRePay-NSP		1,896	-1,895		
St & Local Grant			19,003	264,900	
State & Local Grant	232,770	244,479	525,376	72,696	
Oth Federal Grants	565,969	1,340,507	1,557,744	3,360,000	1,126,456
<b>00274 - Federal Grant Special Rev Fd</b>					
Investment Earnings-Pool	26		233		
St & Local Grant		45,263	28,854	47,569	
Federal Grants	172,981	15,686			
Oth Federal Grants	315,542	467,445	614,180	560,762	53,791
Trns-f Genl Cap Projects Fd				33,962	
<b>00276 - Private Grants/Donations Fd</b>					
Non-PrgmRev-SrSvcs Donations	599	1,357	625		
Non-PrgmRev-SrSvcs Spnsrs		-403			
Contrib fr NonGovt Src	8,035	1,600	4,100	1,600	1,000
Private Foundations	11,506	13,860	31,599	17,600	9,000
<b>00277 - HOME Grant Fund</b>					
Investment Earnings-Pool	3,569	2,853	694	1,387	1,387
HsngLnRePay-NSP		5,439	9,324	9,324	
Hm Ln Payback		3,734	79,527		
Hm Ln Payback-VntgPnt	274,811	356,286	363,571	315,549	
Hm Ln Payback-1st TimeHmByr	73,289	112,108			
Hm Ln Payback-Contra		0	-934,867		
HOME Grant Revenue	47,407	39,159	52,219	79,978	44,661
HOME CHDO Req Cmty Hsg	1,075,192	1,639,972	2,346,430	632,216	
HOME Grant - Contra	-470,612	-336,758			
Misc Income	19		3,734		
Trns-f Genl Fund		650,000			
Trns-f Inclusionary In Lieu Fu		217,412	2,416,232	2,613,708	2,432,960
Trns-f Low/Mod Hsng				900,000	

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>00278 - Inclusionary In Lieu Fund</b>					
Investment Earnings-Pool	36,238	39,101	34,565	42,737	42,737
HsngLnRePay-Cape Cod			51,858		
Developer Fees	594,848	99,150	262,318	1,415,572	1,415,572
Inclusionary Hsng Admin Fee	16,130	3,845	6,645	15,700	15,700
Misc Income	3,797				
<b>00281 - CDC- Low/Mod Hsng Fund</b>					
Investment Earnings-Pool	2,912	5,777	7,742	7,063	7,063
HsngLnRePay-OldGrove P&I	47,784	47,784	47,784	47,784	47,784
HsngLnRePay-ShadowWay	411,529	293,181	388,234	374,312	374,312
<b>00282 - CDC Housing Rehab Loan Prog Fd</b>					
Investment Earnings-Pool	13		173		
CDC-Rehab Prog Incm	60,964	24,439	194,014	12,241	12,241
Contra-CDC-Rehab Prog Incm			-92,223	-12,241	-12,241
Contrib fr NonGovt Src	90,340	151,098	179,561	350,000	350,000
<b>00283 - CDC Hsng Section 8 Fd</b>					
Investment Earnings-Pool	1,065	2,060	98		
Investment Earnings-Program	994	183	10		
Sct 8 - Fraud Rcvy-HAP	9,588	9,299	19,524	14,743	23,161
Sct 8 - Prog Admin	1,089,536	1,179,867	1,413,721	1,375,388	1,423,317
Sct 8 - Fraud Rcvy-Admin	9,588	9,299	19,524	14,743	23,161
Sct8 Vchrs-HUD	13,272,446	13,059,300	14,046,585	14,864,412	16,696,157
Sct8 Vchrs-Adm Port In	154,829	127,914	105,956	103,128	103,128
Sct8 Vchrs-Adm Port Out	-24,142	-14,548	-11,696	-11,038	-13,358
FSS-Forfeitures	37,483	8,340	12,428		
FSS-Coord	102,442	67,812	68,354	68,680	68,680
Sec8-VASH HAP		32,850	361,355	694,101	
Misc Income	0	138	3,691		
Misc Inc - Ports Admin	181	275			
<b>00284 - CDC Adm/Program Development Fd</b>					
Investment Earnings-Pool	348	352	374	353	353
Oth Agencies-Habitat	60,000	60,000	60,000	60,000	60,000
Contrib fr NonGovt Src	138,019	151,192	146,584	153,369	153,369
Misc Income	5				
<b>00286 - CDC Housing Mortgage Rev Bd Fd</b>					
Investment Earnings-Pool	1,567	1,748	1,770	1,783	1,783
Bd Hsng AdmFee-Riverview Sprin	6,495				
Bd Hsng AdmFee-LagnaVista Mbl	4,000	4,096	4,129	4,129	4,128
Bd Hsng AdmFee-VntgPt 2 Bush	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
BdHsng AdmFee-VillaStoria					7,000
Misc Income	9,754		2,030		
Trns-f CDC Adm/Program	60,000	60,000	60,000	60,000	60,000
<b>00288 - Hsng MobileHome Rent Cntrl Fd</b>					
Prmt-MfdHms Prk Registration	295,733	256,129	287,751	287,954	292,127
Investment Earnings-Pool	2,132	2,738	3,453	2,870	2,870
<b>00289 - CDC Hsng CalHome Prog Fd</b>					
Investment Earnings-Pool	672	1,097	1,324	1,310	1,310
HsngLnRePay-CalHome	36,390	45,795	99,698		
CalHm Prog-Prog Reimb	112,000	277,350			
CalHm Prog-Actvty Divry Fee	8,000	20,000			

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Misc Income		4,945	4,154		
<b>Total Special Revenue</b>	<b>\$36,304,890</b>	<b>\$34,126,485</b>	<b>\$46,407,892</b>	<b>\$61,751,502</b>	<b>\$59,819,744</b>
<b>Debt Service</b>					
<b>00402 - Ocean Ranch Corp Ctr-CFD Fd</b>					
Spec Assmt-CFD&IDComm Fac	\$1,545,799	\$1,443,364	\$1,387,991	\$1,480,473	\$1,730,879
Spec Assmt-Admin Fee	35,000	35,000	35,000	35,000	35,000
Investment Earnings-Pool	4,030	6,093	7,235		
Investment Earnings-Pool Prem	326	383	484		
Interest - Loan	47,833	155	500		
Interest - 13A Ocean Ranch	75				
Bond Prcnds	11,755,000				
Transfers In		37,275			
<b>00403 - Pacific Coast Business Pk-CFD</b>					
Spec Assmt-CFD&IDComm Fac	536,426	593,634	572,292	627,821	567,566
Spec Assmt-Admin Fee	81,761	30,000	30,000	30,000	30,000
Investment Earnings-Pool	682	392	640		
Investment Earnings-Pool Prem	129	163	211		
IntErn-Pacific Coast Business		20	776		
<b>00420 - General Debt Service Fd</b>					
Interest-05 COP Ref Civic Cntr		1	6		
IntErn-Pension Obligation		5	233		
Interest - Loan			21		
Interest - Loan 2015 POB			7		
R&L-CvcCtr	2,420,287	2,417,575	2,427,363	2,129,136	2,287,750
Bond Prcnds			40,961,016		
Contrib-Unfunded PERS	3,409,329	3,540,347	3,680,512	3,592,146	3,738,915
<b>00455 - Morro Hills CFD Fd</b>					
Spec Assmt-CFD&IDComm Fac	-29,931	-558			
Spec Assmt-Admin Fee	115,491	103,285	83,030	75,000	75,000
Spec Assmt - Spec Taxes	2,136,865	1,805,988	1,718,522	1,702,498	1,697,261
Spec Assmt - PrePayment	1,390,128	984,710	307,096		
Investment Earnings-Pool	15,528	15,958	15,151		
Investment Earnings-Pool Prem	454	489	613		
Interest - Loan	69	389	1,348		
Interest-13A Morro Hills	38				
Interest - 2014A Redemption		44	38		
Bond Prcnds	17,910,000				
<b>00961 - OPFA DS Fd</b>					
Investment Earnings-Pool	8,930	15,287	14,820		
Interest - 2011 Pol/Libr COP	1	2	13		
Interest-13 COP2003 Ref	8				
Interest-13COP Ref Ser A	18	21	97		
R&L-13COP Ref Ser A	1,345,000	1,349,000	1,349,000	1,349,000	1,349,200
IntrnlSvc Fd Rev-2011 Pol/Libr	789,064	798,872	807,857	820,864	818,015
<b>00963 - Oceanside Lighting Dist-DS Fd</b>					
R&L-2013 St Light Lse	238,109	476,219	476,219	476,219	476,219
<b>Total Debt Service</b>	<b>\$43,756,449</b>	<b>\$13,654,113</b>	<b>\$53,878,091</b>	<b>\$12,318,157</b>	<b>\$12,805,805</b>

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Capital Projects</b>					
<b>00501 - General Capital Projects Fd</b>					
Investment Earnings-Pool	\$17,416	\$17,913	\$21,439		
Other Percentage Rents				360,000	360,000
PM R&L-Agriservice				90,000	90,000
PM R&L-SoCal SC LP				50,000	50,000
Trns-f Genl Fund		280,000	30,000	172,935	172,935
Trns-f Park Fees Fd				625,000	
<b>00503 - Public Facility Fees Fd</b>					
Investment Earnings-Pool	9,992	14,716	22,410		
Developer Fees	384,561	614,162	974,762	759,051	943,626
Misc Income		490,521			
<b>00508 - Traffic Signal DIF Fd</b>					
Investment Earnings-Pool	2,928	4,081	3,687		
In Lieu-Fiber Optics		15,000			
Developer Fees	98,425	79,451	94,115	0	
Misc Income	7,622				
<b>00510 - SLRR Major Water Course Fd</b>					
Investment Earnings-Pool	24,509	23,467	18,667		
Developer Fees	63,355		48,661	0	308,804
<b>00511 - SLRR-DD-1/Zone-1A Fd</b>					
Investment Earnings-Pool	3,829	4,830	4,820		
Developer Fees	111,600		75,547	0	
<b>00512 - SLRR-DD-1/Zone-1B Fd</b>					
Investment Earnings-Pool	5,098	5,675	5,495		
Developer Fees			12,630		
<b>00513 - SLRR-DD-1/Zone-1C Fd</b>					
Investment Earnings-Pool	100	111	108		
<b>00514 - SLRR-DD-1/Zone-1D Fd</b>					
Investment Earnings-Pool	8,360	9,232	8,928		
Developer Fees	7,841			0	
Trns-f SLRR-DD-1/Zn Pilgram Cr					775,566
<b>00515 - SLRR-DD-1/Zone Pilgram Crk Fd</b>					
Investment Earnings-Pool	5,159	5,757	5,541		
<b>00516 - Drainage DIF Fd</b>					
Developer Fees				877,305	308,600
Trns-f SLRR-DD-1/Zn-1C					15,541
Trns-f LAC DD 2/Zn 2A					186,230
Trns-f Loma Alta Crk DD-2/Zn2b					283,170
Trns-f TMI Triangle					77,841
Trns-f Center City DD-5 Fd					39,551
<b>00520 - LACrk Mjr Wtr Course Dist 2 Fd</b>					
Investment Earnings-Pool	822	2,677	3,836		
Developer Fees	44,045	411,434	2,660		
<b>00521 - Loma Alta Creek DD-2/Zn-2A Fd</b>					
Investment Earnings-Pool	20	1,076	1,291		
Developer Fees	993	211,913	1,250		

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>00522 - Loma Alta Crk DD-2/Zone-2B Fd</b>					
Investment Earnings-Pool	2,176	1,850	1,964		
Developer Fees	23,735	90,363			
<b>00530 - BVCrk Mjr Wtr Course Dist 3 Fd</b>					
Investment Earnings-Pool	413	556	554		
Developer Fees	18,958	1,517	3,639		
<b>00531 - Buena Vista Creek DD-3 Fd</b>					
Investment Earnings-Pool	2,217	2,642	2,531		
Developer Fees	31,965	2,558	5,720		
<b>00540 - TMI Triangle DD-4 Fd</b>					
Investment Earnings-Pool	537	557	540		
<b>00550 - Center City DD-5 Fd</b>					
Investment Earnings-Pool	249	284	278		
Developer Fees	2,047	3,099	3,794	0	
<b>00561 - Major Thoroughfare Fees Fd</b>					
Investment Earnings-Pool	72,012	74,560	73,072		
Developer Fees	904,094	387,057	481,805	94,188	
Misc Income	118,912	18,260	440,000		
<b>00562 - Th-Fare/Traffic Signal DIF Fd</b>					
Developer Fees				1,732,835	840,176
<b>00581 - GF Community Facilities CIP Fd</b>					
Technology Surcharge	34,094	30,087	47,224	38,600	55,540
General Plan Surcharge	151,712	133,439	179,095	190,300	189,500
Trns-f Genl Fund	88,320	496,455	295,000	295,000	295,000
Trns-f City Bldg Ser		10,000		120,000	
<b>00596 - Municipal GolfCourse Improv Fd</b>					
Investment Earnings-Pool	765	862	478		
Contrib fr NonGovt Src	34,150	8,071			
Trns-f Genl Fund			100,000		
<b>00598 - Park Fees Fd</b>					
Investment Earnings-Pool	13,291	15,018	20,304		
Developer Fees	259,222	168,144	1,311,242	1,245,111	1,497,678
<b>Total Capital Projects</b>	<b>\$2,555,544</b>	<b>\$3,637,395</b>	<b>\$4,303,087</b>	<b>\$6,650,325</b>	<b>\$6,489,758</b>

**Enterprise**

<b>00711 - Water Operating Fd</b>					
FF&P - Misc/Other	\$604,736	\$594,105	\$547,359	\$560,113	\$764,001
FF&P - Agriculture Penalties			1,639	47,783	
Investment Earnings-Pool	238,110	162,916	148,148	126,969	105,562
Entitlement Reviews			850		
Reimb for Services	60	424	7,864	13,042	3,500
Reimb for Svcs-WtrMtrExchange	35				3,500
Reimb for Svcs-Water Testing	1,947				5,000
Water Sales		47	47		
Water Sales	21,315,123	18,613,501	16,660,430	15,744,289	15,680,826
Water Sales - Admin Fees	576,220	664,980	641,380	660,437	594,629
Water Sales - Wtr Mtr Chg	8,963,050	9,193,178	9,604,132	8,809,389	8,431,280
Water Sales - Cln Strmwtr	1,087,337	1,120,364	1,048,016	1,238,130	1,324,352
Water Sales - Hydro Elec Gen	26,159	23,071	12,672	18,598	6,261

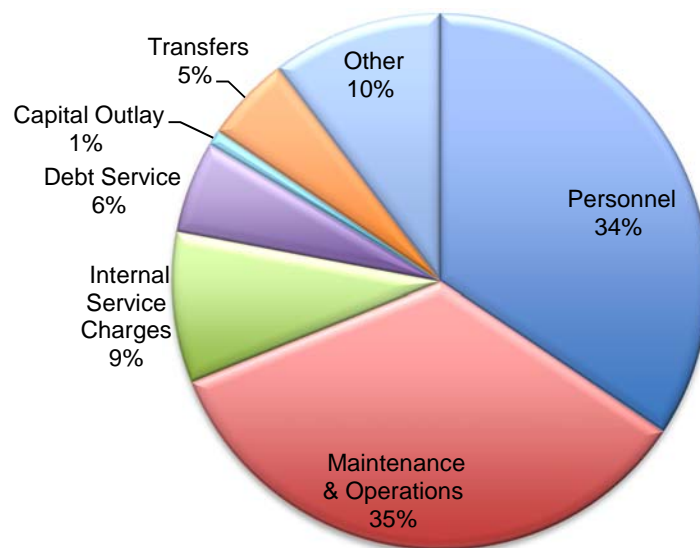
Description	Actuals	Actuals	Actuals	Amended	Adopted
	FY 2013-14	FY 2014-15	FY 2015-16	Budget	Budget
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Water Sales - Constructn Fee	54,572	52,577	70,998	67,659	82,715
Water Sales - SDCWA Infrstrctr	1,865,939	1,908,878	1,915,960	1,896,289	1,972,843
Water Sales - SDCWA Surcharge	17,414,541	16,227,747	17,449,491	22,408,905	22,016,093
Water Sales - SDCWA MWD Ready	1,394,513	1,429,921	1,512,255	1,633,253	1,457,511
Water Sales - Fire Svc	92,632	109,292	114,975	117,847	120,693
Water Sales - VID	461,512	623,355	395,655	441,879	140,851
Misc Income	2,000	4,555	12,842	166,173	5,000
Misc Revenue-Settlement	55	55			
Misc Inc - Sale Surplus Equip					5,000
Trns-f Genl Fund	56,642				
Trns-f Gas Tax Fd	20,500	20,500	20,500	20,500	20,500
Trns-f State&Local Grant Fd	36,800				
Trns-f Water Debt Svc Fd	560,000				
Trns-f Solid Waste Disposal Fd					56,000
Trns-f Risk Mgmt	9,158	9,169	18,368		
<b>00712 - Water F/A Replacement Fd</b>					
Investment Earnings-Pool	102,735	271,958	281,319	239,239	403,251
Water Sales	4,956,687	4,875,594	4,266,135	5,881,488	7,127,314
Water Sales - Wtr Mtr Chg	2,087,325	2,340,384	2,471,837	3,290,864	3,375,379
Misc Income			90,182		
Trns-f Water Operating Fd		14,800,000	910,507		
<b>00715 - Water Connection Fees Fd</b>					
Investment Earnings-Pool	73,152	97,483	121,506	93,582	170,151
Interest-Swr Outfall Loan	152,253	147,630	171,878		
Dev Fees - Expansion	339,176	714,801	1,059,205	862,469	2,490,760
Reimb for Svcs-RclmWtr in Lieu	123,370	220,607	498,796	113,863	404,179
Reimb for Svcs-Potblwat InLieu		1,925	6,609	11,330	12,762
Trns-f Adhoc Project Fd	147,321				
Trns-f Water Operating Fd			1,000,000		
Trns-f Sewer Expnsm/Improv Fd	255,000	255,000			
<b>00717 - Water Debt Service Fd</b>					
Interest - 2013A Wtr Ref	96,269	108,679	110,792		
Water Sales	854,086	1,089,407	958,073	995,329	1,037,702
Water Sales - Wtr Mtr Chg	346,585	522,470	555,213	556,915	557,952
Internal Svc Fund Rev	698,488	687,500	686,677	684,661	681,913
<b>00721 - Sewer Operating Fd</b>					
Investment Earnings-Pool	133,247	125,729	103,469	83,216	90,822
Entitlement Reviews			425		
Reimb for Services	4,180				
Reimb for Svcs - Fallbrook PUD	19,142	16,649	14,760	12,734	28,733
Reimb for Svcs - Pendleton Cap	266,222	410,395	334,414	543,970	330,590
Reimb for Svcs - Vista	241,995	345,732	290,879	101,705	101,705
Reimb for Svcs-BrineDischrg	24,690	23,511	25,863	25,686	23,789
Reimb for Svcs-Rnbw CIP		169,584	197,319		
Reimb for Svcs-Hydranautics	3,926	1,521	9,125	9,125	9,125
Sewer Rev- Sewer Svc Fees	10,322,302	11,370,218	13,556,184	10,593,307	11,142,671
Sewer Rev - Swr Flow Rev	16,325,362	18,301,754	17,288,058	15,623,535	16,565,405
Sewer Rev - Rainbow MWD	1,027,917	760,500	667,231	688,487	843,115
Sewer Rev - Ind Waste	57,570	56,667	66,581	58,517	58,517
Sewer Rev EnvrnMtgtnSrchg	253,133	2	1		
Misc Inc - Sale Surplus Equip	3,217	5,379	174		
Trns-f State&Local Grant Fd	25,755				
Trns-f Sewer F/A Replacement	389,991		127,966		
Trns-f Sewer Debt Svc Fd	15,855,000				
Trns-f Risk Mgmt	3,475	3,475			

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>00722 - Sewer F/A Replacement Fd</b>					
Investment Earnings-Pool	113,213	260,517	306,368	268,201	401,826
Sewer Svc Fees	3,824,460	3,529,028	3,640,090	4,358,006	3,871,321
Sewer Rev - Swr Flow Rev	6,029,016	5,713,309	5,446,869	6,427,404	5,755,352
Trns-f Sewer Operating Fd		10,900,000	5,279,195		
Trns-f Risk Mgmt		12,966			
<b>00726 - Sewer Expansion/Improvement Fd</b>					
Investment Earnings-Pool	24,517	13,400	40,309	32,984	52,560
Dev Fees - Expansion	334,529	688,091	1,127,966	385,491	1,340,610
Reimb for Svcs-Sewer In Lieu F	2,219	2,133	117,960		
Trns-f 2010 Strm Dmg		226,840			
<b>00727 - Sewer Debt Service Fd</b>					
Interest -13 COP Ref Ser A	130,797	130,948	130,749		
Sewer Svc Fees	2,253,440	2,158,723	2,227,911	1,810,249	1,817,838
Sewer Rev - Swr Flow Rev	3,561,127	3,494,908	1,359,746	2,669,845	2,702,513
Trns-f Sewer Operating Fd			3,090,170		
<b>00731 - Solid Waste Disposal Fd</b>					
Cntrct Trsh P/U-WstMgmt	16,959,591	17,312,931	17,566,429	19,070,403	19,074,284
Cntrct Trsh P/U-StrmWtr	607,635	609,136	607,263	652,267	645,214
Cntrct Trsh P/U-RS	1,157,351	1,039,106	1,035,282	1,020,392	1,111,376
Waste Mgmt Collector Payment	8,896				
WM Coll Pymt	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
WM Coll Pym-Excess Rev	131,384	162,394	199,516	99,966	293,732
Solid Waste Revenue		37,220	27,625	27,724	35,000
SolidWst Rev - City Svcs	3,141,213	3,612,776	3,957,183	3,659,156	3,638,420
Misc Income	25,998	6,250	500	93,400	7,900
<b>00741 - Airport Fd</b>					
Investment Earnings-Pool	1,365	611	23		
PM R&L-Airport Perm	104,298	96,131	123,129	113,913	116,828
<b>00742 - Airport Debt Service Fund</b>					
Investment Earnings-Pool	1,273	2,992	3,742		
Trns-f Airport Fd	87,507	87,942	88,186	88,238	88,099
<b>00751 - Harbor Fd</b>					
Fees-Transfer Fee		13,820	69,000	48,160	58,700
Fees-Waitlist Fee		1,370	17,175	7,855	11,900
Fees-RV Dump Fees				13,000	24,932
Parking Machine Collections				482,397	816,188
PrkgPrmt-Annual				45,249	45,249
Prkg Meter Rev				47,710	52,931
Investment Earnings-Pool	25,147	30,128	32,573	25,501	15,100
Inspectn-Harbor Boat		1,536	5,568	5,316	5,316
Harbor Police&Maint Svcs		1,962	12,363	6,272	6,272
Harbor-Key Charge			12,040		
Harbor SlipRntl Revenue	5,111,312	3,890,278	-223		
Harbor SlipRntl-Perm		1,269,657	4,959,687	5,052,634	5,091,299
Harbor SlipRntl-Guest		38,924	133,040	108,919	108,919
Lshld-Harbor Leases	984,583	1,035,388	1,115,209	1,095,465	1,156,796
Osided Outrigger Canoe Club	13,805	15,060	15,415	15,378	15,684
Misc Income	695,017	777,980	756,634	81,544	1,000
<b>Total Enterprise</b>	<b>\$157,000,905</b>	<b>\$167,357,644</b>	<b>\$151,259,451</b>	<b>\$143,954,316</b>	<b>\$148,315,111</b>

Description	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Internal Service</b>					
<b>00814 - Risk Management Fd</b>					
FF&P - Risk Mgmt-Adm Dmg Recov	\$866,158	\$235,880	\$137,007		
Misc Income	0		1,084,133		
Misc Revenue-Settlement	584				
Internal Svc Fund Rev	3,624,257	3,112,773	2,332,614	3,607,298	3,628,557
Trns-f Genl Fund	-172				
Trns-f Water Operating Fd	-47				
<b>00817 - Employee BenefitsFd</b>					
FF&P - HR No Show Fees	200				
Reimb for Services	21,734	19,830	13,934		
Misc Income	25,304	2,366	47,948		
Misc Revenue-Settlement	107				
Internal Svc Fund Rev	28,669,388	30,316,130	33,914,441	36,538,828	39,299,405
<b>00818 - Workers Compensation Fd</b>					
Internal Svc Fund Rev	4,083,543	6,793,472	5,373,910	3,548,868	3,696,530
Ins Settlement		53,245			
<b>00831 - Fleet Management Fd</b>					
R&L-Equip-M&O Chg	3,998,022	4,100,565	4,268,197	4,365,160	4,505,139
R&L-Equip-Replace.Chg	2,637,510	2,935,552	2,686,747	2,572,891	2,841,969
Misc Income	3,922	2,211	1,475	60,000	60,000
Trns-f GF Community Fac CIP Fd	485,000			279,000	
Trns-f Water Operating Fd				140,000	
Trns-f Genl Fund				73,000	
Trns-f Genl Fund				23,186	
Trns-f Genl Fund				34,000	
Trns-f Risk Mgmt	8,463	29,492	22,542		
<b>00841 - Information Services Fd</b>					
DocuSvcs-Pub Copiers	4,569	5,914	6,891	5,000	5,000
Misc Income	101,330	114,091	133,810	82,000	
Misc Revenue-Settlement	37,500				
Internal Svc Fund Rev	4,628,902	5,272,190	5,169,449	5,530,578	5,703,714
Intrnl Svc Fd Rev-Rplcmnt	150,000	151,356	151,356	151,350	151,350
Trns-f Genl Fund	11,329				
<b>00851 - City Building Services Fd</b>					
Recreation Rentals			6,000	6,000	6,000
Misc Income	2,000	6,000	0		
Internal Svc Fund Rev	3,419,511	3,346,007	3,417,724	3,640,190	3,735,158
Intrnl Svc Fd Rev-Rplcmnt	55,291	54,791	54,791	62,895	63,072
Trns-f Risk Mgmt	2,150	2,720			
<b>00871 - General Services Fund</b>					
Internal Svc Fund Rev	256,056	325,444	356,788	393,049	407,525
<b>Total Internal Service</b>	<b>\$53,092,611</b>	<b>\$56,880,029</b>	<b>\$59,179,757</b>	<b>\$61,113,293</b>	<b>\$64,103,419</b>
<b>Grand Total</b>	<b>\$292,710,399</b>	<b>\$275,655,666</b>	<b>\$315,028,278</b>	<b>\$285,787,593</b>	<b>\$291,533,837</b>

Category	Actuals	Actuals	Actuals	Amended Budget	Adopted Budget
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Personnel	\$108,936,037	\$115,501,692	\$121,998,481	\$128,877,825	\$133,376,533
Maintenance & Operations	111,660,423	\$115,832,294	\$119,856,873	\$141,516,925	\$133,644,949
Internal Service Charges	32,307,978	\$32,947,985	\$32,731,682	\$34,189,923	\$35,210,105
Debt Service	47,585,383	\$16,917,804	\$16,944,923	\$21,477,956	\$21,552,889
Capital Outlay	3,228,612	\$7,894,768	\$5,961,115	\$10,833,274	\$3,531,124
Transfers	36,405,949	\$53,149,140	\$39,341,530	\$25,369,475	\$20,144,071
Other	46,524,740	\$50,280,850	\$89,696,697	\$37,615,122	\$40,086,742
<b>Grand Total</b>	<b>\$386,649,122</b>	<b>\$392,524,533</b>	<b>\$426,531,301</b>	<b>\$399,880,500</b>	<b>\$387,546,413</b>

### Adopted Budget FY 2017-18



FINANCIAL SCHEDULES

Expenditure Sources by Fund - All Funds

Fund	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>General Fund</b>					
00101 - General Fd	\$123,592,530	\$130,179,656	\$134,250,374	\$142,229,882	\$145,238,349
Total General Fund	\$123,592,530	\$130,179,656	\$134,250,374	\$142,229,882	\$145,238,349
<b>Special Revenue</b>					
00102 - Investment Clearing Fd	\$719,255	\$746,576	\$804,294	\$803,350	\$885,951
00204 - Asset Seizure Fd	71,745	-1,488	61,287	458,923	478,500
00209 - Library Fd	264,142	263,724	271,783	303,800	303,800
00212 - TransNet Fd	1,261,436	2,148,516	860,390	2,946,497	2,072,555
00213 - Gas Tax Fd	4,097,381	4,987,146	4,706,573	5,457,032	4,837,852
00215 - TDA-Transp Devlpmt Act Fd			3,000	87,000	
00216 - Pavement Repair Fd [SLTPPR]	-3	-1	-1		
00217 - Supptl Law Enforcmt Fd	251,323	414,324	318,794	649,414	265,320
00218 - State & Local Asset Seizure Fd	-84	-17	-36	200	1,000
00221 - Oside LightingDistrict 2-91 Fd	1,275,086	5,721,553	2,578,986	1,614,400	1,606,832
00222 - LLEBG/JAG Grant Fd	62,463	73,234	100,941	89,836	
00237 - CDBG Fd	1,242,422	1,378,883	1,367,902	2,611,067	2,211,584
00241 - Sunset Hills MD Fd	19,513	27,649	20,629	31,692	33,276
00242 - Mission Meadows MD Fd	35,061	32,887	17,981	8,904	8,904
00243 - Sunburst Homes MD Fd	4,374	5,134	4,934	11,101	11,782
00244 - Douglas Park MD Fd	166,578	170,911	164,030	236,224	286,803
00246 - Rancho Hermosa MD Fd	37,553	25,666	16,097	28,944	30,418
00247 - Santa Fe Mesa MD Fd	343,490	316,186	310,437	405,803	416,617
00248 - Del Oro Hills MD Fd	630,325	549,336	492,729	592,993	604,654
00249 - Mar Lado MD Fd	89,792	89,538	59,994	82,170	83,802
00250 - Guajome Ridge MD Fd	45,673	46,098	50,625	68,498	84,155
00251 - Peacock Hills MD Fd	18,884	16,706	13,331	29,218	28,874
00252 - Vista Del Rio MD Fd	8,108	6,859	5,990	13,877	15,064
00272 - State and Local Grant Fd	1,334,337	1,278,059	1,648,274	3,525,924	977,129
00273 - Federal/State PassThru SR Fd	784,927	1,780,989	1,971,405	4,926,158	1,126,456
00274 - Federal Grant Special Rev Fd	530,687	525,984	631,668	765,161	53,791
00276 - Private Grants/Donations Fd	48,452	19,575	38,570	24,884	10,000
00277 - HOME Grant Fund	1,117,853	2,548,018	4,812,010	4,520,078	2,477,768
00278 - Inclusionary In Lieu Fund	171,030	355,963	2,570,103	3,021,391	2,974,007
00281 - CDC- Low/Mod Hsng Fund	98,134	54,874	56,444	975,371	76,877
00282 - CDC Housing Rehab Loan Prog Fd	151,317	175,538	281,526	349,726	350,161
00283 - CDC Hsng Section 8 Fd	14,621,445	14,841,330	15,764,804	17,400,994	18,621,789
00284 - CDC Adm/Program Development Fd	196,965	211,010	206,071	212,935	213,730
00286 - CDC Housing Mortgage Rev Bd Fd	136,099	114,673	115,392	127,506	106,515
00288 - Hsng MobileHome Rent Cntrl Fd	276,870	178,975	123,136	290,389	298,608
00289 - CDC Hsng CalHome Prog Fd	119,411	298,179	60,238	360,000	181,310
Total Special Revenue	\$30,232,044	\$39,402,587	\$40,510,331	\$53,031,460	\$41,735,884
<b>Debt Service</b>					
00402 - Ocean Ranch Corp Ctr-CFD Fd	\$14,197,288	\$1,008,234	\$1,325,623	\$1,470,025	\$1,499,725
00403 - Pacific Coast Business Pk-CFD	593,458	607,784	622,379	638,499	522,393
00420 - General Debt Service Fd	5,831,937	5,960,518	46,752,651	5,870,396	6,026,665
00455 - Morro Hills CFD Fd	21,388,392	2,811,747	2,495,682	1,771,483	1,746,130
00961 - OPFA DS Fd	2,159,981	2,141,430	2,149,043	2,169,864	2,167,215
00963 - Oceanside Lighting Dist-DS Fd	238,110	476,219	476,220	476,219	476,219
Total Debt Service	\$44,409,166	\$13,005,932	\$53,821,598	\$12,396,486	\$12,438,347

**FINANCIAL SCHEDULES**

**Expenditure Sources by Fund - All Funds**

<b>Fund</b>	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
<b>Capital Projects</b>					
00501 - General Capital Projects Fd	-\$14,133	\$193,786	\$967,856	\$2,008,447	\$715,462
00503 - Public Facility Fees Fd	42,409	51,645	49,228	58,500	159,500
00508 - Traffic Signal DIF Fd	-3,562	37,263	41,164	50,000	50,000
00510 - SLRR Major Water Course Fd	172,659	198,184	192,643	517,350	502,380
00511 - SLRR-DD-1/Zone-1A Fd	-4,887	-999	-2,196		
00512 - SLRR-DD-1/Zone-1B Fd	-6,041	-1,181	-2,591		
00513 - SLRR-DD-1/Zone-1C Fd	-118	-23	-51		15,541
00514 - SLRR-DD-1/Zone-1D Fd	2,356	1,400	1,474	211,262	59,950
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	-6,114	-1,203	-2,636		775,566
00516 - Drainage DIF Fd					160,908
00520 - LACrk Mjr Wtr Course Dist 2 Fd	-1,131	-888	-1,600		
00521 - Loma Alta Creek DD-2/Zn-2A Fd	-26	-610	-606		186,230
00522 - Loma Alta Crk DD-2/Zone-2B Fd	-2,370	-347	-817		283,170
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	-548	-120	-257		
00531 - Buena Vista Creek DD-3 Fd	-2,728	-550	-1,202		
00540 - TMI Triangle DD-4 Fd	-616	-116	-255		77,841
00550 - Center City DD-5 Fd	-298	-61	-130		39,551
00561 - Major Thoroughfare Fees Fd	167,482	262,695	184,303	447,773	381,831
00581 - GF Community Facilities CIP Fd	900,184	556,957	1,103,087	3,473,753	1,115,278
00596 - Municipal GolfCourse Improv Fd	6,114	28,094	99,647	1,000	1,000
00598 - Park Fees Fd	112,852	118,754	87,101	793,362	173,927
<b>Total Capital Projects</b>	<b>\$1,361,484</b>	<b>\$1,442,680</b>	<b>\$2,714,162</b>	<b>\$7,561,447</b>	<b>\$4,698,135</b>
<b>Enterprise</b>					
00711 - Water Operating Fd	\$55,108,089	\$69,842,076	\$56,210,123	\$53,162,223	\$53,529,716
00712 - Water F/A Replacement Fd	318,780	462,470	718,348	1,592,825	1,602,800
00715 - Water Connection Fees Fd	180,885	40,828	-35,065	1,800,000	
00717 - Water Debt Service Fd	2,684,728	5,335,840	8,280,495	2,205,813	2,201,313
00721 - Sewer Operating Fd	29,239,418	40,753,105	38,416,486	23,915,837	23,891,300
00722 - Sewer F/A Replacement Fd	1,049,433	479,923	790,313	1,600,112	1,702,300
00726 - Sewer Expansion/Improvement Fd	384,869	356,190	77,911		
00727 - Sewer Debt Service Fd	17,167,008	2,272,477	2,644,040	4,437,810	4,442,309
00731 - Solid Waste Disposal Fd	23,712,301	24,330,708	24,724,187	25,966,674	26,518,701
00741 - Airport Fd	164,065	165,784	178,346	91,787	91,648
00742 - Airport Debt Service Fund	17,705	15,417	10,980	161,234	164,786
00751 - Harbor Fd	6,475,400	6,728,646	6,853,197	7,420,977	7,383,328
<b>Total Enterprise</b>	<b>\$136,502,681</b>	<b>\$150,783,464</b>	<b>\$138,869,361</b>	<b>\$122,355,292</b>	<b>\$121,528,201</b>
<b>Internal Service</b>					
00814 - Risk Management Fd	\$2,052,936	\$6,856,208	\$3,173,625	\$3,607,619	\$3,628,557
00817 - Employee BenefitsFd	28,725,612	30,297,815	33,509,012	35,004,407	37,518,478
00818 - Workers Compensation Fd	3,985,531	6,416,187	5,321,270	3,549,048	3,653,726
00831 - Fleet Management Fd	7,694,971	5,438,596	5,987,351	9,310,664	7,131,059
00841 - Information Services Fd	4,625,823	5,097,409	4,849,173	5,690,199	5,703,715
00851 - City Building Services Fd	3,171,218	3,271,940	3,179,646	4,201,058	3,864,437
00861 - Radio Communications Svcs Fd	40,000			549,890	
00871 - General Services Fund	255,126	332,059	345,398	393,048	407,525
<b>Total Internal Service</b>	<b>\$50,551,217</b>	<b>\$57,710,214</b>	<b>\$56,365,475</b>	<b>\$62,305,933</b>	<b>\$61,907,497</b>
<b>Grand Total</b>	<b>\$386,649,122</b>	<b>\$392,524,533</b>	<b>\$426,531,301</b>	<b>\$399,880,500</b>	<b>\$387,546,413</b>

Department	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>General Government</b>					
City Council	\$905,484	\$896,240	\$909,839	\$996,617	\$951,489
City Clerk	949,632	1,091,693	1,012,948.00	1,269,030	1,205,470
City Treasurer	321,346	331,497	390,812.00	320,073	323,212
City Manager	1,040,533	1,029,120	1,054,064.00	1,365,614	1,429,169
City Attorney	1,470,112	1,517,320	1,569,374.00	1,690,881	1,748,609
Non Departmental	8,781,601	8,146,655	6,567,044.00	7,278,969	7,331,003
Financial Service	4,662,576	4,902,064	5,036,033.00	5,654,002	5,780,634
Human Resources	644,844	761,565	665,364.00	703,021	714,476
<b>Total General Government</b>	<b>\$18,776,128</b>	<b>\$18,676,154</b>	<b>\$17,205,478</b>	<b>\$19,278,207</b>	<b>\$19,484,062</b>
<b>Public Safety</b>					
Police	\$49,872,507	\$52,556,556	\$56,110,514	\$57,163,042	\$58,053,933
Fire	25,207,456	27,806,198	28,890,836.00	29,346,720	30,438,128
<b>Total Public Safety</b>	<b>\$75,079,963</b>	<b>\$80,362,754</b>	<b>\$85,001,350</b>	<b>\$86,509,762</b>	<b>\$88,492,061</b>
<b>Public Works</b>					
Public Works	\$13,479,302	\$13,823,581	\$13,956,031	\$15,940,033	\$16,022,113
<b>Total Public Works</b>	<b>\$13,479,302</b>	<b>\$13,823,581</b>	<b>\$13,956,031</b>	<b>\$15,940,033</b>	<b>\$16,022,113</b>
<b>Community Development</b>					
Development Services	\$6,381,317	\$6,840,224	\$7,385,720	\$8,633,399	\$8,852,098
<b>Total Community Development</b>	<b>\$6,381,317</b>	<b>\$6,840,224</b>	<b>\$7,385,720</b>	<b>\$8,633,399</b>	<b>\$8,852,098</b>
<b>Community/Cultural Svcs</b>					
Library	\$4,546,245	\$4,705,232	\$4,797,225	\$5,096,921	\$5,230,571
Neighborhood Services	5,329,575	5,771,711	5,904,570.00	6,771,560	7,157,444
<b>Total Community/Cultural Svcs</b>	<b>\$9,875,820</b>	<b>\$10,476,943</b>	<b>\$10,701,795</b>	<b>\$11,868,481</b>	<b>\$12,388,015</b>
<b>Grand Total</b>	<b>\$123,592,530</b>	<b>\$130,179,656</b>	<b>\$134,250,374</b>	<b>\$142,229,882</b>	<b>\$145,238,349</b>

in millions	<b>Adopted FY 2017-18</b>	<b>Projected FY 2018-19</b>	<b>Projected FY 2019-20</b>	<b>Projected FY 2020-21</b>	<b>Projected FY 2021-22</b>
<b>RECURRING REVENUES</b>					
Property Taxes	\$58.04	\$60.54	\$63.00	\$64.35	\$65.60
Sales & Use Taxes	22.29	22.51	22.74	22.96	23.20
Transient Occupancy Tax	6.70	7.91	8.70	9.51	12.27
All Other Taxes	3.80	3.93	3.98	4.04	4.10
Franchise Fees	4.48	4.48	4.48	4.48	4.48
Licenses & Permits	5.02	4.86	4.91	4.97	5.03
Fines & Forfeitures	3.48	3.46	3.46	3.45	3.41
Use of Money & Property	5.23	5.26	5.34	5.42	5.50
Intergovernmental	0.41	0.50	0.50	0.50	0.50
Ambulance Billing	4.52	4.61	4.70	4.80	4.89
Charges for Services	11.23	11.77	11.91	12.06	12.21
Transfers In & Other Revenues	20.79	19.55	19.77	20.00	20.23
<b>TOTAL RECURRING REVENUES</b>	<b>\$145.99</b>	<b>\$149.38</b>	<b>\$153.49</b>	<b>\$156.54</b>	<b>\$161.42</b>
<b>RECURRING EXPENDITURES</b>					
Personnel	\$104.74	\$109.87	\$113.64	\$117.36	\$120.05
Maintenance & Operations	18.87	17.80	18.16	18.52	18.89
Capital Outlay	-	-	-	-	-
Debt Service	0.59	0.59	0.40	0.40	0.40
Internal Service Charges/Transfers	21.04	21.07	21.26	21.46	21.66
<b>TOTAL RECURRING EXPENDITURES</b>	<b>\$145.24</b>	<b>\$149.33</b>	<b>\$153.46</b>	<b>\$157.74</b>	<b>\$161.00</b>
PERS Unfunded Liability Set Aside		1.20	1.20	2.40	
<b>PROJECTED SURPLUS/(SHORTFALL)</b>	<b>\$0.75</b>	<b>\$1.25</b>	<b>\$1.23</b>	<b>\$1.20</b>	<b>\$0.42</b>

**PURPOSE OF THE FORECAST**

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

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 over the next few years. Oceanside housing prices, along with new commercial properties and hotels will result in consistent increases in property tax and transient occupancy tax revenues. Sales taxes are projected to remain flat due to lower fuel prices and slow growth of new and existing retail establishments.

The City’s cost for services continue to increase due to higher CalPERS expenses. The City’s burden for CalPERS continues to increase annually. The total net new increases is \$11.6 million over five years.

Without further budget adjustments or corrections, a break-even budget has been adopted for FY 2017-18 and a surplus budget is projected for the following four years.

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget for FY 2017-18 of \$113.8 million. This amount is contained in the FY 2017-18 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete; the adopted FY 2017-18 CIP budgets includes approximately \$14.9 million in “new money”.

The major new and continuing projects include:

1. Street Overlay Projects	\$5.3 million
2. Lot 23 Transit Parking Structure (North Promenade)	\$5.5 million
3. RCS System Replacement	\$1.8 million
4. Mainline R/R Crossing Safety	\$4.4 million
5. Downtown Water Pipeline Replacement	\$4.5 million
6. Downtown Sewer Pipeline Replacement	\$3.6 million
7. El Corazon Aquatic Center	\$0.9 million
8. Fire Truck Replacement	\$1.0 million
9. Pilgrim Creek Vector Habitat Restoration	\$1.3 million
10. San Luis Rey WWTP Water Reclamation	\$7.5 million
11. Reservoir Structural Analysis & Rehabilitation	\$8.0 million
12. La Salina Pump Station	\$7.0 million
13. San Luis Rey Plant 2 Outfitting	\$4.0 million
14. San Luis Rey Maintenance Building Upgrades	\$4.0 million

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

<i>in millions</i>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>
TRANSNET PROGRAM	\$19.09	\$9.13	\$5.35	\$5.40	\$5.55
THOROUGHFARE PROGRAM	0.72	2.50	4.42	-	-
STREETS PROGRAM	3.78	3.50	3.50	3.50	3.40
SIGNALS PROGRAM	0.14	-	-	-	-
DRAINAGE PROGRAM	1.76	0.35	-	-	-
PARKS PROGRAM	0.19	2.16	1.75	-	-
MUNICIPAL BUILDINGS PROGRAM	5.55	1.26	0.89	0.89	0.89
WATER PROGRAM	35.70	31.45	38.75	30.25	29.20
SEWER PROGRAM	34.90	41.50	20.10	17.10	29.30
HARBOR PROGRAM	0.35	0.81	0.08	-	1.10
MISC. CITY'S CAPITAL PROJECTS	4.37	0.64	0.64	0.64	0.64
CITYWIDE DRAINAGE PROGRAM	0.85	3.10	1.65	0.15	0.15
GRANTS	5.70	1.50	0.68	0.07	0.07
SOLID WASTE	0.45	-	-	-	-
THOROUGHFARE SIGNAL PROGRAM	0.10	1.15	2.40	0.40	0.40
	<b>\$113.66</b>	<b>\$99.04</b>	<b>\$80.19</b>	<b>\$58.38</b>	<b>\$70.69</b>

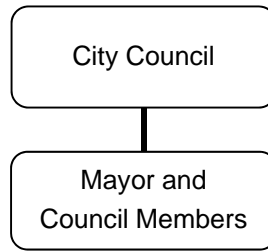
**Maintenance and Operating (M&O) Expenditures**

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**

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

**Service Description**

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

**Future Objectives**

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**City Services**

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

**Sustainable Growth**

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

**Economic Vitality**

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

**Quality of Life**

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

**Civic Engagement**

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

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 309,246	\$ 292,011	\$ 295,775	\$ 319,640	\$ 284,786
5115 Elected Officials	111,376	113,213	111,833	121,236	128,561
5206 Fringe Benefit Burden-Wcomp	1,946	1,534	2,449	1,786	1,823
5207 Fringe Benefit Burden	187,644	196,112	208,954	231,330	206,417
5212 Pension Bond Debt Charge	4,842	5,306	5,120	5,148	5,108
5230 Auto Allowance	21,692	21,692	20,405	20,100	20,100
	<u>636,746</u>	<u>629,868</u>	<u>644,536</u>	<u>699,240</u>	<u>646,795</u>
<b>Maintenance &amp; Operations</b>					
5345 Travel & Conference	8,619	6,395	8,444	24,630	24,630
5350 Training - Registrtn Fees	950	37	80	-	-
5355 Matl Supplies&Services	8,539	8,304	4,078	12,517	12,517
5360 Advertising	250	75	-	-	-
5370 Postage	169	115	122	1,335	1,335
5375 Dues,Books&Subs	1,042	263	248	505	505
5385 Telephone	6,116	8,321	6,010	11,415	11,415
	<u>25,685</u>	<u>23,510</u>	<u>18,982</u>	<u>50,402</u>	<u>50,402</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	243,053	242,862	246,321	246,975	254,292
	<u>243,053</u>	<u>242,862</u>	<u>246,321</u>	<u>246,975</u>	<u>254,292</u>
<b>Total Expenditures</b>	<b>\$ 905,484</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 996,617</b>	<b>\$ 951,489</b>

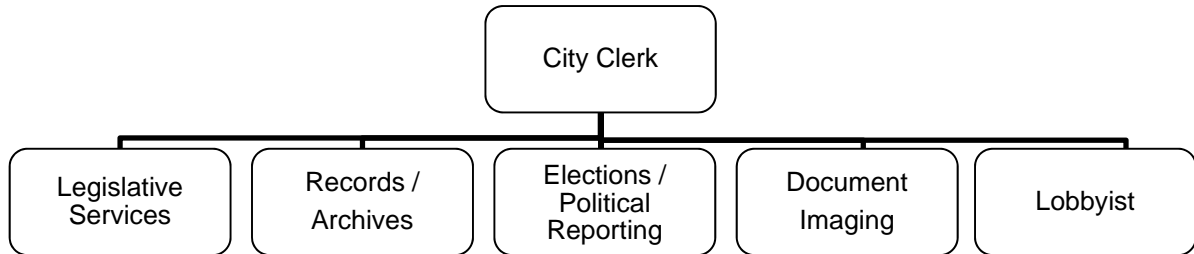
**Expenditure Summary by Category**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 636,746	\$ 629,868	\$ 644,536	\$ 699,240	\$ 646,795
Maintenance & Operations	25,685	23,510	18,982	50,402	50,402
Internal Service Charges	243,053	242,862	246,321	246,975	254,292
<b>Total Expenditures</b>	<b>\$ 905,484</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 996,617</b>	<b>\$ 951,489</b>

**Expenditure Summary by Program**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
110100101 - Mayor Wood	200,160	178,947	186,080	199,544	207,637
110101101 - Council Member-Feller	167,896	171,944	175,295	187,376	193,881
110102101 - Council Member-Sanchez	182,700	175,938	185,510	197,605	171,731
110104101 - Council Member-Kern	180,746	183,239	186,500	225,714	184,262
110105101 - Council Member-Lowery	-	96,223	176,454	186,378	193,978
110106101 - Council Member-Felien	173,982	89,949	-	-	-
<b>Total Expenditures</b>	<b>\$ 905,484</b>	<b>\$ 896,240</b>	<b>\$ 909,839</b>	<b>\$ 996,617</b>	<b>\$ 951,489</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

Responsibilities of the department include:

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

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

**Major Accomplishments**

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**City Services**

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

**Civic Engagement**

- Increased the use of electronic filing of campaign statements, conflict of interest statement by updating City Clerk webpage to make documents more easily accessible.
- Utilized City's social media, Twitter and Facebook to promote city elections and electronic filings.
- Continued expanded use of the Netfile electronic filing system to provide the public with faster access to election and political reporting documents.
- Created an online Lobbyist Registration link with email for easy access and submittal of forms. Updated each existing page on the City Clerk website to create a cohesive product.
- Increased presence of City Clerk department on social media through posting Boards and Commissions vacancies on Twitter and Facebook and revising the application process so individuals can apply online. There has been an increase in application submittals and positive feedback from the public.
- Administered the California Political Reform Act of 1974, serving as the local filing officer for the required conflict of interest filings for approximately 250 designated employees and advisory group members and for the political campaign finance reporting for all locally-active political action committees.
- Managed the City's Lobbying Ordinance, tracking lobbyists and their reporting requirements. Provided for online filing and payment of registration forms and fees.

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

- Act as the compliance officer and perform the duties as required by federal, state and local statutes, including the Political Reform Act, Brown Act and Public Records Act.
- Provide additional staff training for all departments for the management of the City's Records Retention Schedule and Records Management Program to assist with document control and protection of the City's vital records.
- Support the City Clerk's Office with thorough training of newly hired staff on the primary functions of the office, including all pertinent

laws and regulations of the FPPC, Secretary of State's Office, Government Code and local ordinances.

- With careful, specific customization of the Oneil Order interface, offer a functional browser-based portal to allow city staff to search for their own (and only their own) department records maintained by RSSQL, the physical inventory management software at the Record Center, as well as have the ability to request records and delivery of empty boxes and schedule pick-ups and transfers.

**Civic Engagement**

- Provide updated information for the 2018 Election year and place it on the City's website to inform the citizens and potential candidates of new laws, changes to regulations and deadlines for disclosure report filings.
- Promote Public awareness of and participation in the adoption of the district election process in the city. This includes advertising and public noticing as well as the facilitation of multiple community meetings to inform the public and receive public input.
- Participate in the San Diego County Registrar of Voters pilot Mail Ballot Drop Off Program, providing a designated drop off location for any mail ballots. This provides the electorate with ease of voting and decreases the number of provisional ballots, resulting in faster ballot counts.
- Implementing strategies to encourage increased participation by Oceanside residents to serve on advisory groups.
- Preserve the City's records in both physical and electronic format, including the legislative history through the preparation of minutes and processing of documents, and ensure transparency to the public.
- Ensure that all California Public Records Act requests are fulfilled within all state and local statutory guidelines.
- Provide training to designated Statement of Economic Interest filers and Treasurers and Candidates for electronic filing of required reports for campaign financial disclosures.
- Work with internal and external customers of the City to ensure the public and internal staff are provided with the highest level of customer service to build strong inter-relations.

GENERAL GOVERNMENT

Budget Summary - City Clerk

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 459,015	\$ 470,671	\$ 425,809	\$ 421,667	\$ 470,744
5110 Temporary/Part Time Employees	11,771	6,883	12,338	14,753	17,320
5115 Elected Officials	23,654	23,654	24,369	24,191	24,191
5206 Fringe Benefit Burden-Wcomp	3,562	2,653	4,175	2,508	2,647
5207 Fringe Benefit Burden	169,430	212,580	194,345	206,403	256,040
5212 Pension Bond Debt Charge	5,912	6,078	6,431	5,509	5,998
	<u>673,344</u>	<u>722,519</u>	<u>667,467</u>	<u>675,031</u>	<u>776,940</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	7,645	50,792	5,277	185,054	61,344
5320 Repair and Maintenance	9,551	17,661	15,805	15,179	15,179
5330 Machry & Equip <\$10K	-	-	2,436	-	-
5335 Rents & Leases - Equip, Bldgs	675	911	648	750	750
5345 Travel & Conference	1,360	-	2,945	23,405	12,005
5350 Training - Registrtn Fees	845	707	3,796	1,600	2,000
5355 Matl Supplies&Services	12,362	15,018	25,295	47,633	24,134
5360 Advertising	1,773	4,508	2,498	6,328	6,328
5370 Postage	652	655	1,044	3,000	3,000
5375 Dues,Books&Subs	6,373	14,816	20,549	21,482	21,482
5380 Uniform	-	431	466	250	500
5385 Telephone	919	1,008	1,136	815	1,064
	<u>42,155</u>	<u>106,507</u>	<u>81,895</u>	<u>305,496</u>	<u>147,786</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	234,133	262,667	263,586	258,503	280,744
	<u>234,133</u>	<u>262,667</u>	<u>263,586</u>	<u>258,503</u>	<u>280,744</u>
<b>Capital Outlay</b>					
5706 Furniture, Fixtures, Software	-	-	-	30,000	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 949,632</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,269,030</b>	<b>\$ 1,205,470</b>

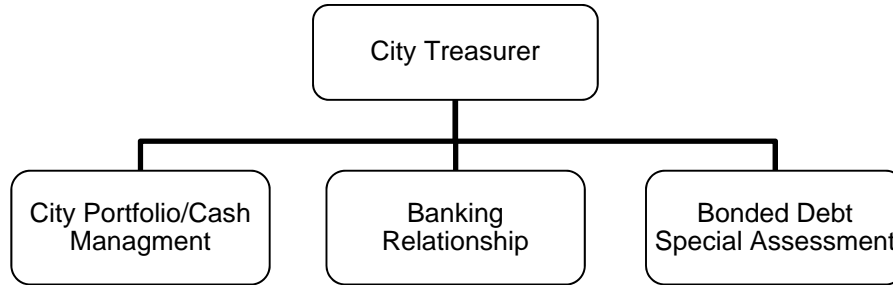
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 673,344	\$ 722,519	\$ 667,467	\$ 675,031	\$ 776,940
Maintenance & Operations	42,155	106,507	81,895	305,496	147,786
Internal Service Charges	234,133	262,667	263,586	258,503	280,744
Capital Outlay	-	-	-	30,000	-
<b>Total Expenditures</b>	<b>\$ 949,632</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,269,030</b>	<b>\$ 1,205,470</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
120120101 - Records Management	254,127	302,409	287,414	345,856	391,907
120122101 - Legislative Services	563,043	580,801	559,787	546,853	567,200
120123101 - Elections	79,183	140,274	90,778	267,907	156,139
120124101 - Doc Imaging	53,279	68,209	74,969	108,414	90,224
<b>Total Expenditures</b>	<b>\$ 949,632</b>	<b>\$ 1,091,693</b>	<b>\$ 1,012,948</b>	<b>\$ 1,269,030</b>	<b>\$ 1,205,470</b>

**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**

- Continued Portfolio performance in excess of the Constant Maturity Treasury Index most closely corresponding to the annual average maturity of the Investment Portfolio.
- Refinancing of the CFD 2006-1 Special Tax Bond was completed in January 2017, resulting in debt service cash flow savings of \$1.578 Million, or just over \$75,000 per year. Present Value savings of \$1 Million, or 11.88 percent, will be realized over the remaining outstanding term of the refunding bonds.

**June 2017 Portfolio Statistics**

Par Value	\$354,830,000
Book Value	354,961,109
Annual Increase ( Decrease) in Book Value	26,642,341
Market Value	352,946,747
Average Yield to Maturity	1.24%
Weighted average Days to Maturity	641 (1.75 yrs)
Year-to-Date Earnings	\$3,684,749

**Future Objectives**

**City Services**

- Maintain the average annual portfolio yield performance at current benchmark level or better.
- Review credit card merchant services agreements and equipment for all applicable city locations, to obtain improved service and/or fee reductions.
- Review terms and costs of custodial account services in an effort to improve services and reduce costs.
- In coordination with the Financial Services Director, increase City Treasurer’s direct daily oversight and awareness of the Office of the City Treasurer staff operations and related financial operations.
- Increase professional development opportunities, and funding to support same, for the Office of the City Treasurer.
- Actively collaborate with the City Manager and the Financial Services Director to identify solutions for general-fund-impact issues, including, but not limited to:
  - Unfunded pension liability; and
  - Unfunded project financing.

**Civic Engagement**

- Increase engagement with and regular duty-related educational opportunities for Citizen Investment Oversight Committee (CIOC) members.
- Expand and diversify CIOC membership, to better reflect the City’s population.

GENERAL GOVERNMENT

Budget Summary - City Treasurer

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 169,152	\$ 171,897	\$ 221,835	\$ 161,272	\$ 168,939
5115 Elected Officials	20,462	21,277	24,342	24,190	24,190
5206 Fringe Benefit Burden-Wcomp	1,581	1,212	1,954	1,205	1,269
5207 Fringe Benefit Burden	74,273	80,418	83,737	69,483	68,738
5212 Pension Bond Debt Charge	2,203	2,289	2,311	1,967	2,095
	<u>267,671</u>	<u>277,093</u>	<u>334,179</u>	<u>258,117</u>	<u>265,231</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	65,533	65,263	48,294	64,500	44,810
5330 Machry & Equip <\$10K	1,658	-	-	-	-
5345 Travel & Conference	-	636	479	1,300	1,800
5350 Training - Registrtn Fees	-	405	-	3,900	-
5355 Matl Supplies&Services	601	409	2,300	1,185	85
5360 Advertising	1,541	2,340	2,834	4,800	4,800
5370 Postage	103	97	72	155	155
5375 Dues,Books&Subs	195	315	195	205	205
5385 Telephone	407	649	589	640	1,240
5405 Administration Fees	719,234	746,576	804,294	803,350	885,951
5425 Fiscal Agent/Other Fees	585,565	56,067	489,579	36,635	27,412
	<u>1,374,837</u>	<u>872,757</u>	<u>1,348,636</u>	<u>916,670</u>	<u>966,458</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	107,929	105,138	104,646	102,636	130,074
	<u>107,929</u>	<u>105,138</u>	<u>104,646</u>	<u>102,636</u>	<u>130,074</u>
<b>Debt Service</b>					
5651 Principal	37,430,447	7,625,103	8,077,632	8,245,075	8,583,251
5652 Interest	6,300,632	5,175,642	4,701,410	3,997,411	3,702,496
	<u>43,731,079</u>	<u>12,800,745</u>	<u>12,779,042</u>	<u>12,242,486</u>	<u>12,285,747</u>
<b>Transfers</b>					
6900 Transfers Out	-	37,275	-	-	-
	<u>-</u>	<u>37,275</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other</b>					
6026 Bond Redemption	-	-	40,466,786	-	-
6030 GASB 31 Adjmt	(31,749)	(9,003)	(16,585)	-	-
	<u>(31,749)</u>	<u>(9,003)</u>	<u>40,450,201</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 45,449,767</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,519,909</b>	<b>\$ 13,647,510</b>

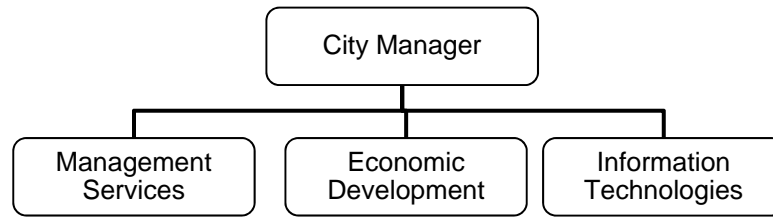
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 267,671	\$ 277,093	\$ 334,179	\$ 258,117	\$ 265,231
Maintenance & Operations	1,374,837	872,757	1,348,636	916,670	966,458
Internal Service Charges	107,929	105,138	104,646	102,636	130,074
Debt Service	43,731,079	12,800,745	12,779,042	12,242,486	12,285,747
Transfers	-	37,275	-	-	-
Other	(31,749)	(9,003)	40,450,201	-	-
<b>Total Expenditures</b>	<b>\$ 45,449,767</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,519,909</b>	<b>\$ 13,647,510</b>

**Expenditure Summary by Program**

	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
140000101 - City Treasurer	321,346	331,497	390,812	320,073	323,212
140192420 - 2005 Refunding COP	2,420,420	2,417,707	2,226,216	-	-
140197420 - 2011 Pol/Libr COP	2,194	2,332	-	-	-
1402 - CFD-Ocean Ranch	(3,605)	(2,306)	(2,425)	-	-
140205420 - 2015 OPFA Lease Revenue Bd	-	-	383,242	2,278,250	2,287,750
1403 - CFD-Pacific Coast Bus.Pk	(789)	(509)	(84)	-	-
1455 - CFD-Morro Hills	(17,676)	33,449	(7,215)	-	-
170140961 - 2013COP Refunding SerA	1,384,046	1,347,120	1,347,120	1,349,000	1,349,200
170141455 - CFD-Morro Hills 2013A Ref	8,737	886,023	735,559	473,797	467,324
170142402 - CFD-Ocean Ranch 2013A Ref	9,910	631,373	758,763	779,825	792,890
170182420 - Pension Obligation Bds	3,409,323	3,540,479	3,373,110	-	-
170189455 - CFD-Morro Hills (02)	12,152,225	3,375	-	-	-
170190455 - CFD-Morro Hills (ImpArea#1)	8,136,482	773,622	-	-	-
170191455 - CFD-Morro Hills (04)CFD	829,423	-	-	-	-
170194402 - CFD-Ocean Ranch 2002A	342,859	10,205	-	-	-
170195402 - CFD-Ocean Ranch 2004A	13,617,150	350,911	-	-	-
170197961 - 2011 Pol/Libr COP	785,614	796,672	808,784	820,864	818,015
170198455 - 14 Morro Hills SpTx-Ref IA1	139,311	21,047	586,725	540,502	535,561
170199455 - 14 Morro Hills SpTx-Ref	139,890	1,094,231	1,180,613	757,184	743,245
170206420 - 2015 Txble Pensn Oblgtn Ref Bd	-	-	303,297	3,592,146	3,738,915
170280402 - CFD-Ocean Ranch 2014 Ref	230,974	18,051	569,285	690,200	706,835
1961 - OPFA DS Fd	(9,679)	(2,362)	(6,861)	-	-
200010102 - Allocation of Interest	719,255	746,576	804,294	803,350	885,951
420 - General Debt Service BS	-	-	40,466,786	-	-
605611963 - Oceanside Lighting Dist-DS	238,110	476,219	476,220	476,219	476,219
170196403 - CFD-2008 Pacific Coast Bus Prk	594,247	608,293	622,463	638,499	2,500
170203403 - CFD-2017 Pacific Coast Bus Prk	-	-	-	-	519,893
<b>Total Expenditures</b>	<b>\$ 45,449,767</b>	<b>\$ 14,084,005</b>	<b>\$ 55,016,704</b>	<b>\$ 13,519,909</b>	<b>\$ 13,647,510</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

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

**Future Objectives**

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**City Services**

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

**Economic Vitality**

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

**Quality of Life**

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

GENERAL GOVERNMENT

Budget Summary - City Manager

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 1,829,121	\$ 1,888,675	\$ 1,923,335	\$ 2,163,789	\$ 2,228,499
5110 Temporary/Part Time Employees	5,709	3,258	9,612	29,912	31,292
5120 Overtime	1,669	975	5,662	2,000	2,000
5206 Fringe Benefit Burden-Wcomp	15,487	14,247	25,377	16,373	16,473
5207 Fringe Benefit Burden	633,218	697,140	756,636	918,145	975,362
5212 Pension Bond Debt Charge	22,700	22,709	25,163	24,066	25,707
5230 Auto Allowance	3,855	2,920	2,530	7,860	9,300
5235 Compensated Absences	34,026	(9,293)	36,241	-	-
	<u>2,545,785</u>	<u>2,620,631</u>	<u>2,784,556</u>	<u>3,162,145</u>	<u>3,288,633</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	91,421	202,417	205,570	242,969	263,969
5310 Temp. Agencies/Individuals	31,027	250	-	35,778	35,778
5315 Utilities	19,869	22,563	21,664	20,257	20,257
5320 Repair and Maintenance	926,491	1,242,575	972,905	1,115,622	1,123,573
5325 Infrastructure < \$100K	286,689	249,980	318,894	381,438	370,516
5326 Studies & Reports	-	-	-	54,065	16,000
5330 Machry & Equip <\$10K	273,798	524,137	461,323	565,689	538,544
5335 Rents & Leases - Equip, Bldgs	344,892	326,055	290,385	397,280	352,280
5345 Travel & Conference	17,014	4,689	9,508	28,231	28,231
5350 Training - Registrtn Fees	45	1,025	934	593	593
5355 Matl Supplies&Services	157,128	254,178	147,336	303,106	267,830
5360 Advertising	1,501	2,009	472	1,251	1,251
5365 Marketing	10,787	24,054	18,389	27,500	27,500
5370 Postage	2,697	1,683	2,110	3,579	3,579
5375 Dues,Books&Subs	6,874	10,213	18,346	21,270	21,270
5380 Uniform	10,894	3,181	3,870	12,108	12,108
5385 Telephone	531,895	484,913	521,508	586,813	586,813
5390 Taxes, Licenses & Permits	-	-	105	-	-
5435 Special Events	-	25,000	25,000	-	-
5450 Contingencies	-	39,906	2,121	70,000	70,000
	<u>2,713,022</u>	<u>3,418,828</u>	<u>3,020,440</u>	<u>3,867,549</u>	<u>3,740,092</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	531,905	544,929	563,137	535,789	552,684
	<u>531,905</u>	<u>544,929</u>	<u>563,137</u>	<u>535,789</u>	<u>552,684</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	22,762	-	18,828	7,449,890	500,000
	<u>22,762</u>	<u>-</u>	<u>18,828</u>	<u>7,449,890</u>	<u>500,000</u>
<b>Transfers</b>					
6900 Transfers Out	118,021	-	-	-	-
	<u>118,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other</b>					
6005 Capitalized Expenditures	(13,729)	(52,574)	-	-	-
6007 Pension Expense - GASB 68	-	(31,621)	(100,178)	-	-
6010 Depreciation Expense	3,716	12,110	16,518	-	-
	<u>(10,013)</u>	<u>(72,085)</u>	<u>(83,660)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 5,921,482</b>	<b>\$ 6,512,303</b>	<b>\$ 6,303,301</b>	<b>\$ 15,015,373</b>	<b>\$ 8,081,409</b>

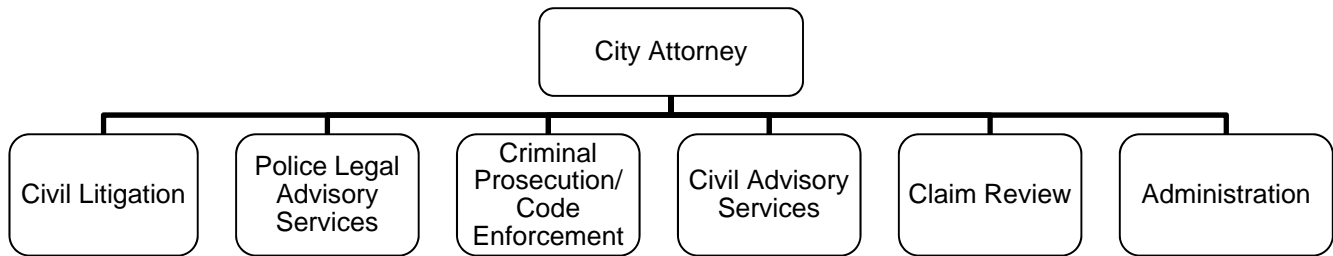
**Expenditure Summary by Category**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 2,545,785	\$ 2,620,631	\$ 2,784,556	\$ 3,162,145	\$ 3,288,633
Maintenance & Operations	2,713,022	3,418,828	3,020,440	3,867,549	3,740,092
Internal Service Charges	531,905	544,929	563,137	535,789	552,684
Capital Outlay	22,762	-	18,828	7,449,890	500,000
Transfers	118,021	-	-	-	-
Other	(10,013)	(72,085)	(83,660)	-	-
<b>Total Expenditures</b>	<b>\$ 5,921,482</b>	<b>\$ 6,512,303</b>	<b>\$ 6,303,301</b>	<b>\$ 15,015,373</b>	<b>\$ 8,081,409</b>

**Expenditure Summary by Program**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
150010101 - Management Svcs	704,009	608,396	548,592	616,117	705,173
150150101 - City Manager-Contingency	29,508	39,906	34,524	70,000	70,000
150340101 - Downtown Planning	17,902	320	-	-	-
150438501 - Fireworks	-	25,000	25,000	-	-
155010841 - Information Systems	1,658,476	1,673,733	1,813,503	1,970,501	2,061,682
155155841 - Audio Visual	118,091	81,341	11,679	132,307	139,850
155157841 - Communications	497,937	564,886	547,269	600,101	631,264
155158841 - City Wide Copiers/Printers	364,499	392,207	350,702	443,900	407,000
155159841 - Building Controls	44,590	38,549	39,261	51,308	51,308
155160841 - Citywide Software	116,803	223,493	202,924	244,044	251,995
155162841 - Network Infrastructure	592,119	755,330	659,879	865,938	854,608
155164841 - Public Safety System	540,092	555,374	479,947	556,365	475,599
155165841 - SCADA	178,338	177,426	176,184	185,112	192,407
155167841 - Utility Systems	489,432	622,960	551,307	640,623	638,002
1841 - Information Services	25,446	12,110	16,518	-	-
270271871 - Centralized Call Center	255,126	332,059	345,398	393,048	407,525
310332101 - Economic Development Program	289,114	380,498	463,948	679,497	653,996
320348101 - Fixture Replacement Project	-	-	7,000	-	-
817144715273 - Oside Harbor Pumpout Grant	-	-	19,004	-	-
836144915272 - SAVE Grant FY 15/16-16/17	-	-	3,442	4,457	-
836144916272 - SAVE Grant FY 16/17-17/18	-	-	-	8,100	-
912138200501 - Long Term Zoning Update	-	3,715	7,220	54,065	16,000
912138000501 - Art Commission	-	25,000	-	50,000	25,000
915138100581 - Fire Truck Replacement	-	-	-	1,250,000	500,000
915138300581 - RCS System Replacement	-	-	-	6,199,890	-
<b>Total Expenditures</b>	<b>\$ 5,921,482</b>	<b>\$ 6,512,303</b>	<b>\$ 6,303,301</b>	<b>\$ 15,015,373</b>	<b>\$ 8,081,409</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

**Major Accomplishments**

**City Services**

- Successfully defended the City in several noteworthy civil litigation cases, including, among others:
  - An appellate court victory in a case challenging the legality of a tax sharing agreement for the long-anticipated Beach Resort project.

- A successful motion for summary judgment in federal district court in an alleged wrongful death case arising from an OPD officer’s fatal shooting of a suspect.
- Dismissal of two dangerous condition of public property cases by the families of a motorist and a pedestrian who were killed in separate car accidents.
- An appellate court opinion affirming the superior court’s judgment in favor of the City and an order granting the City its legal fees in a case alleging the City failed to conduct a law enforcement investigation.
- Successful tender of several cases alleging dangerous condition of public property, saving the City substantial litigation costs.
- Dismissal of high exposure case due to plaintiff’s failure to strictly comply with the California Tort Claims 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.
- Successfully defended a legal challenge to the City’s municipal code section banning the sale of dogs and cats unless obtained from a noncommercial breeder.

**Economic Vitality**

- Successfully defended the Beach Resort project agreements in the Court of Appeal.
- Assisted the City in fulfilling all post-redevelopment statutory obligations under AB 26 and AB 1484, including the transfer of all remaining former redevelopment bond funds for use in the lot 23 mixed use public parking structure.

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***Future Objectives***

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**City Services**

- Emphasize the defense of civil litigation cases in-house within the existing budget. Significant cases in the next year will involve the retrial on a claim under the Fair Employment and Housing Act, the defense of several pending alleged dangerous condition of public property cases (including a fatal accident case), and the defense of two alleged excessive force cases, including a fatal shooting.
- Aggressively recover litigation costs in cases where the City is a prevailing party.
- Provide timely and thorough review of all legal documents, including City ordinances, resolutions, contracts and other agreements.
- Update standardized contracts, permits and City documents to conform to evolving legal developments.
- Evaluate opportunities to file actions on behalf of the City as a plaintiff to recover damages where appropriate.
- Advise staff and City officials of new developments in municipal law.
- Provide training to City staff and City boards and commissions on significant developments in municipal law, including the Brown Act, the Public Records Act and other applicable areas of the law.

GENERAL GOVERNMENT

Budget Summary - City Attorney

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 963,427	\$ 980,101	\$ 996,700	\$ 1,047,986	\$ 1,070,208
5206 Fringe Benefit Burden-Wcomp	7,963	5,595	7,722	5,252	5,374
5207 Fringe Benefit Burden	293,385	324,717	349,274	406,673	437,935
5212 Pension Bond Debt Charge	11,157	11,074	11,313	11,279	12,157
5230 Auto Allowance	6,118	6,116	9,590	13,704	13,704
	<u>1,282,050</u>	<u>1,327,603</u>	<u>1,374,599</u>	<u>1,484,894</u>	<u>1,539,378</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,442	(163)	-	3,000	3,000
5330 Machry & Equip <\$10K	-	2,736	1,467	-	-
5335 Rents & Leases - Equip, Bldgs	-	79	-	-	-
5345 Travel & Conference	4,826	4,461	3,827	6,500	6,500
5350 Training - Registrtn Fees	703	710	25	513	513
5355 Matl Supplies&Services	4,476	4,618	7,516	7,401	7,401
5370 Postage	1,453	1,741	1,640	1,501	1,501
5375 Dues,Books&Subs	19,011	17,525	19,982	24,791	24,791
5385 Telephone	844	1,707	2,076	935	935
5470 Claims Management	8	-	-	-	-
	<u>32,763</u>	<u>33,414</u>	<u>36,533</u>	<u>44,641</u>	<u>44,641</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	155,299	156,303	158,242	161,346	164,590
	<u>155,299</u>	<u>156,303</u>	<u>158,242</u>	<u>161,346</u>	<u>164,590</u>
<b>Total Expenditures</b>	<b>\$ 1,470,112</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,690,881</b>	<b>\$ 1,748,609</b>

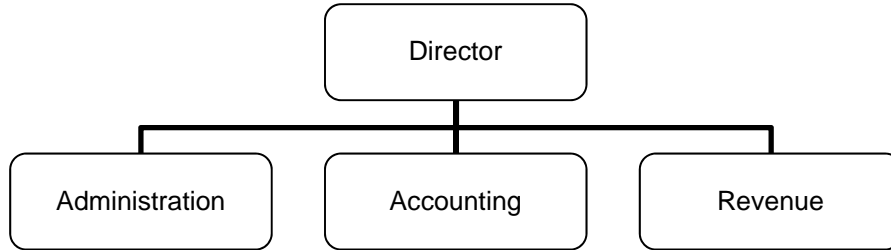
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 1,282,050	\$ 1,327,603	\$ 1,374,599	\$ 1,484,894	\$ 1,539,378
Maintenance & Operations	32,763	33,414	36,533	44,641	44,641
Internal Service Charges	155,299	156,303	158,242	161,346	164,590
<b>Total Expenditures</b>	<b>\$ 1,470,112</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,690,881</b>	<b>\$ 1,748,609</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
160000101 - City Attny-Admin	1,470,112	1,517,320	1,569,374	1,690,881	1,748,609
<b>Total Expenditures</b>	<b>\$ 1,470,112</b>	<b>\$ 1,517,320</b>	<b>\$ 1,569,374</b>	<b>\$ 1,690,881</b>	<b>\$ 1,748,609</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

**Major Accomplishments**

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**City Services**

- Received the GFOA Distinguished Budget Presentation Award for FY 2016-17 Budget Book.
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2016-17.
- Received the CSMFO Operating Budget Excellence award for FY 2016-17.

**Future Objectives**

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**City Services**

- Complete Customer Information Systems (utility billing system) project.
- Continue to monitor tax compliance for all short-term rentals.
- Integrate Property Management billing into the centralized billing system.
- Develop feasibility of paperless purchase order and invoice processing.
- Update administrative directives.

GENERAL GOVERNMENT

Budget Summary - Financial Services

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 1,758,605	\$ 1,874,271	\$ 1,783,593	\$ 1,991,980	\$ 2,058,190
5110 Temporary/Part Time Employees	15,184	14,436	1,259	-	-
5120 Overtime	2,605	5,777	1,426	8,200	8,200
5206 Fringe Benefit Burden-Wcomp	8,827	6,424	11,732	7,737	7,949
5207 Fringe Benefit Burden	705,088	809,081	830,303	1,027,419	1,081,569
5212 Pension Bond Debt Charge	22,197	22,865	23,538	23,263	25,081
5230 Auto Allowance	1,900	2,741	2,662	3,315	3,315
	<u>2,514,406</u>	<u>2,735,595</u>	<u>2,654,513</u>	<u>3,061,914</u>	<u>3,184,304</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,208,888	1,066,368	1,233,755	433,116	430,176
5306 Professional Svc w/IT alloc	-	-	-	1,109,850	1,097,322
5310 Temp. Agencies/Individuals	46,595	35,094	48,891	40,500	40,500
5320 Repair and Maintenance	87,698	109,848	105,018	142,198	158,858
5326 Studies & Reports	11,645	13,445	11,815	22,599	22,599
5330 Machry & Equip <\$10K	9,558	1,117	18,160	5,515	4,015
5335 Rents & Leases - Equip, Bldgs	5,651	4,587	4,813	6,500	6,500
5345 Travel & Conference	6,160	9,115	5,686	17,000	14,000
5350 Training - Registrtn Fees	4,108	22,469	11,337	20,500	20,500
5355 Matl Supplies&Services	51,666	45,936	74,018	64,752	69,252
5360 Advertising	167	445	2,240	4,502	4,502
5370 Postage	24,073	26,824	30,606	28,002	28,002
5375 Dues,Books&Subs	3,892	5,139	3,437	5,100	5,100
5385 Telephone	407	1,495	1,650	1,950	1,950
5390 Taxes, Licenses & Permits	24,316	40,515	-	30,818	30,818
	<u>1,484,824</u>	<u>1,382,397</u>	<u>1,551,426</u>	<u>1,932,902</u>	<u>1,934,094</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	659,685	784,072	806,414	659,186	662,236
	<u>659,685</u>	<u>784,072</u>	<u>806,414</u>	<u>659,186</u>	<u>662,236</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	3,661	-	23,680	-	-
	<u>3,661</u>	<u>-</u>	<u>23,680</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 4,662,576</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,654,002</b>	<b>\$ 5,780,634</b>

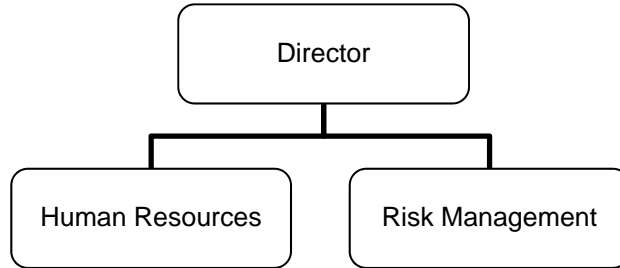
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 2,514,406	\$ 2,735,595	\$ 2,654,513	\$ 3,061,914	\$ 3,184,304
Maintenance & Operations	1,484,824	1,382,397	1,551,426	1,932,902	1,934,094
Internal Service Charges	659,685	784,072	806,414	659,186	662,236
Capital Outlay	3,661	-	23,680	-	-
<b>Total Expenditures</b>	<b>\$ 4,662,576</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,654,002</b>	<b>\$ 5,780,634</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
200010101 - FSD-Admin	432,035	432,489	477,325	523,992	537,858
211010101 - Revenue Management	942,546	972,653	995,569	1,097,907	1,129,640
212010101 - Business Activities/Services	1,762,546	1,862,706	2,057,068	2,225,270	2,286,692
220000101 - Accounting	1,525,449	1,634,216	1,506,071	1,806,833	1,826,444
<b>Total Expenditures</b>	<b>\$ 4,662,576</b>	<b>\$ 4,902,064</b>	<b>\$ 5,036,033</b>	<b>\$ 5,654,002</b>	<b>\$ 5,780,634</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

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

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

**Major Accomplishments**

**City Services**

- During calendar year 2016, successfully completed 128 recruitments, 71 examinations resulting in the hiring of 152 full-time and hourly-extra-help employees.
- Hired a Human Resources Director, Fire Chief, Public Works Director, and City Engineer.

- Hired 10 Firefighter Paramedics and 21 Police Officers.
- Conducted 10 reclassification studies.
- Revised 11 job descriptions.
- Conducted employee trainings as follows:
  - New Employee Orientation, 12 trainings, 108 employees trained.
  - Supervisor Orientation, trained 22 employees.
  - Sexual Harassment Prevention, trained 888 employees.
  - Defensive Driving, 77 employees trained
  - Legal updates and other mandatory training, 13 trainings, 12 employees trained.
- Processed 217 Tuition Reimbursements.
- Conducted Employee Health Expo and Open Enrollment.
- Implemented changes resulting from healthcare reform in the Affordable Healthcare Act (ACA).
- Successfully completed the ACA reporting.
- Implemented changes resulting from the Healthy Workplaces/Healthy Families Act of 2014 to provide paid sick leave for all part-time and hourly employees.
- Updated three (3) Administrative Directives – AD-07 (Drug-Free Workplace), AD-42 (Drug & Alcohol Policy Pursuant to Department of Transportation Regulations), and AD-61 (Reasonable Suspicion Drug and Alcohol Testing Policy).
- Negotiated Memoranda of Understanding with the Management Employees of City of Oceanside (MECO), Oceanside Police Management Association (OPMA), Oceanside Firefighters' Association (OFA), and Oceanside Fire Management Association (OFMA).
- Managed 150 new Workers' Compensation claims and related issues, tracked and approved all 4850 and TTD benefits, as well as modified duty days to assist with proper Payroll disbursements.
- Implemented new Pay Code for accurate recording of Modified Duty days in compliance with City policy.

- Provided exceptional customer service to employees and supervisors in resolving workers' compensation questions and issues.
- Completed conversion and transition to new Third Party Administrator for City's Workers' Compensation program.
- Updated On-Line Injury Reporting process to improve ease of use and efficiency for City employees.
- Ongoing monitoring of Third-Party Workers' Compensation Administrator and outside Safety Consultant provider.
- Ongoing oversight of up to 100 litigated Workers' Compensation claims.
- Processed 287 "Potential" claims against the City.
- Investigated 120 new liability claims inclusive of negotiations and management focused toward resolution and reduction of liabilities against the City.
- Closed 84 claims through negotiated settlements and litigation.
- Procured appropriate insurance policies encompassing Citywide exposures.
- Managed multiple requests for Certificates of Insurance and endorsements from various departments throughout the City.
- Facilitated CPR Certification Training classes for City staff.
- Provided various Safety Training Classes to City personnel including Defensive Driving for Parks and Recreation addressing back-up circumstances with large vehicles, Railroad Safety, Respiratory Fit Testing, Harness Fit Testing, Electrical Safety, Heat Illness, Skin Cancer Screening and Prevention, Hearing Conservation, and Active Shooter Training in compliance with OSHA regulations.
- Completed 6 ergonomic assessments.
- Completed ongoing Employee Safety and City Facility Inspections including all Parks & Recreation facilities, Public Works, Water Utilities, Building Maintenance, and Harbor Maintenance.
- Updated emergency evacuation plan and held on-site fire drill.
- Recovered \$130,000 from responsible third parties for reimbursement to respective City departments arising from property damage.
- Maintained cloud-based Vendor Insurance Management system for Citywide vendors in excess of 3000, to ensure current insurance certificates and endorsements for Risk Transfer exposures when applicable.

### **Civic Engagement**

- Added 221 new volunteers, currently have 641 volunteers registered with the City.

### ***Future Objectives***

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#### **City Services**

- Negotiate three Memoranda of Understanding during 2017 with the following groups: Oceanside Police Officers' Association – non-sworn (OPOA-NS), Oceanside City Employees' Association (OCEA), and Oceanside Police Management Association (OPMA).
- Continuing development of supervisory training related to employee relations, discipline and FMLA.
- For Calendar Year 2018, evaluate medical plan options for potential employee cost reductions.
- Introduction and development of a new Employee Wellness Program.
- Ongoing employee training on Sexual Harassment and Bullying Prevention, employee safety, injury reporting, DOT drug and alcohol program.
- Complete updated version of the City's Injury and Illness Prevention Program.
- Implement the Electrical Safety Program mandated by OSHA requirements.
- Roll out the Confined Space Program mandated by OSHA requirements.
- Successful completion and adoption of Target Solutions as an On-line training opportunity for employees throughout the City.
- Conclude the conversion process and migrate the City's Claims Management software to the Microniche product.
- Facilitate completion of Citywide Property Appraisals.
- Review and revise AD-06 (Vehicle Accident Reporting and Review Policy).

GENERAL GOVERNMENT

Budget Summary - Human Resources

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 932,007	\$ 979,422	\$ 1,016,315	\$ 1,097,756	\$ 1,092,599
5110 Temporary/Part Time Employees	-	14,385	22,585	34,736	25,869
5120 Overtime	445	2,244	-	1,517	1,517
5206 Fringe Benefit Burden-Wcomp	6,891	5,967	5,883	5,813	5,800
5207 Fringe Benefit Burden	339,959	380,445	415,602	470,299	523,563
5210 Fire PERS - Retiree Premium	(2,248)	-	-	-	-
5212 Pension Bond Debt Charge	11,152	11,201	12,345	12,162	12,944
5230 Auto Allowance	3,026	3,026	3,286	4,140	4,140
5235 Compensated Absences	10,978	5,911	(2,447)	-	-
	<u>1,302,210</u>	<u>1,402,601</u>	<u>1,473,569</u>	<u>1,626,423</u>	<u>1,666,432</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	259,943	452,327	519,492	494,788	594,143
5306 Professional Svc w/IT alloc	-	-	-	12,000	13,200
5310 Temp. Agencies/Individuals	-	-	-	1,668	1,668
5320 Repair and Maintenance	399	335	399	1,800	1,300
5330 Machry & Equip <\$10K	464	1,129	-	-	-
5335 Rents & Leases - Equip, Bldgs	-	-	169	650	650
5340 Ins other than Employee Benefit	1,554,995	1,135,542	657,765	1,315,867	1,350,921
5345 Travel & Conference	6,376	3,448	4,648	21,009	21,009
5350 Training - Registrtn Fees	16,540	23,385	9,082	30,407	28,607
5355 Matl Supplies&Services	31,988	49,819	27,190	28,657	31,157
5360 Advertising	280	-	1,604	3,001	2,501
5370 Postage	3,367	2,421	2,366	10,801	4,801
5375 Dues,Books&Subs	1,700	1,668	1,398	2,701	4,701
5385 Telephone	795	2,103	2,715	2,463	2,963
5465 Self-Insured Claims Paid	(821,754)	576,551	1,849,381	1,030,000	1,030,000
5470 Claims Management	839,207	940,276	189,628	780,000	780,000
	<u>1,894,300</u>	<u>3,189,004</u>	<u>3,265,837</u>	<u>3,735,812</u>	<u>3,867,621</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	201,346	219,999	222,310	222,738	222,342
	<u>201,346</u>	<u>219,999</u>	<u>222,310</u>	<u>222,738</u>	<u>222,342</u>
<b>Transfers</b>					
6900 Transfers Out	95,164	3,843,473	108,456	-	-
	<u>95,164</u>	<u>3,843,473</u>	<u>108,456</u>	<u>-</u>	<u>-</u>
<b>Other</b>					
5430 Bad Debt	10,772	10,843	5,203	-	-
5481 Fire PERS	61,420	-	-	-	-
5482 Retirement Premiums	16,389,140	17,299,347	19,925,467	21,220,009	23,211,677
5483 Insurance	15,373,354	18,301,435	17,634,875	15,979,113	16,467,165
5484 Employee Tuition Reimbursement	59,937	57,032	86,515	80,000	80,000
6007 Pension Expense - GASB 68	-	(13,239)	(74,241)	-	-
6010 Depreciation Expense	21,280	21,280	21,280	-	-
	<u>31,915,903</u>	<u>35,676,698</u>	<u>37,599,099</u>	<u>37,279,122</u>	<u>39,758,842</u>
<b>Total Expenditures</b>	<b>\$ 35,408,923</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 42,864,095</b>	<b>\$ 45,515,237</b>

Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 1,302,210	\$ 1,402,601	\$ 1,473,569	\$ 1,626,423	\$ 1,666,432
Maintenance & Operations	1,894,300	3,189,004	3,265,837	3,735,812	3,867,621
Internal Service Charges	201,346	219,999	222,310	222,738	222,342
Transfers	95,164	3,843,473	108,456	-	-
Other	31,915,903	35,676,698	37,599,099	37,279,122	39,758,842
<b>Total Expenditures</b>	<b>\$ 35,408,923</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 42,864,095</b>	<b>\$ 45,515,237</b>

## Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
151010814 - Risk Management Admin.	1,957,772	6,712,735	3,065,169	3,607,619	3,628,557
152010818 - Workers Compensation Admin.	3,964,251	6,394,907	5,299,990	3,549,048	3,653,726
1814 - Risk Management	95,164	143,473	108,456	-	-
1817 - Employee Health Services	10,322	-	-	-	-
1818 - Workers Comp	21,280	21,280	21,280	-	-
250253817 - Employee Benefits Adm	28,715,290	30,297,815	33,509,012	35,004,407	37,518,478
260010101 - Personnel Administration	644,844	761,565	665,364	703,021	714,476
<b>Total Expenditures</b>	<b>\$ 35,408,923</b>	<b>\$ 44,331,775</b>	<b>\$ 42,669,271</b>	<b>\$ 42,864,095</b>	<b>\$ 45,515,237</b>

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

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 82	\$ -	\$ -	\$ -	\$ -
5110 Temporary/Part Time Employees	4,695	-	-	-	-
5120 Overtime	808	-	-	-	-
5207 Fringe Benefit Burden	143	-	-	-	-
	<u>5,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	72,521	4,062	4,072	15,221	5,131
5326 Studies & Reports	-	-	19,625	80,375	50,000
5330 Machry & Equip <\$10K	34,999	-	-	-	-
5355 Matl Supplies&Services	6,219	4,439	6,529	9,000	16,200
5375 Dues,Books&Subs	87,089	120,470	124,037	132,098	132,098
5395 Contrib-Community Svc/Non Prof	1,358,001	1,365,199	1,298,936	1,281,430	2,429,940
5405 Administration Fees	623,046	639,624	668,311	710,000	710,000
5435 Special Events	29,205	-	-	27,200	29,920
	<u>2,211,080</u>	<u>2,133,794</u>	<u>2,121,510</u>	<u>2,255,324</u>	<u>3,373,289</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,743,105	2,478,507	2,139,686	2,980,710	2,864,779
	<u>2,743,105</u>	<u>2,478,507</u>	<u>2,139,686</u>	<u>2,980,710</u>	<u>2,864,779</u>
<b>Capital Outlay</b>					
5702 Buildings & Treatment Plants	85,465	-	-	-	-
5704 Machinery & Equipment	16,324	-	-	-	-
	<u>101,789</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers</b>					
6900 Transfers Out	4,338,693	3,444,521	2,168,777	2,592,825	1,092,935
	<u>4,338,693</u>	<u>3,444,521</u>	<u>2,168,777</u>	<u>2,592,825</u>	<u>1,092,935</u>
<b>Other</b>					
5430 Bad Debt	131,610	235,648	504,317	-	-
6010 Depreciation Expense	40,000	-	-	-	-
6030 GASB 31 Adjmt	(750,404)	(145,815)	(367,246)	-	-
	<u>(578,794)</u>	<u>89,833</u>	<u>137,071</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 8,821,601</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 7,828,859</b>	<b>\$ 7,331,003</b>

## Expenditure Summary by Category

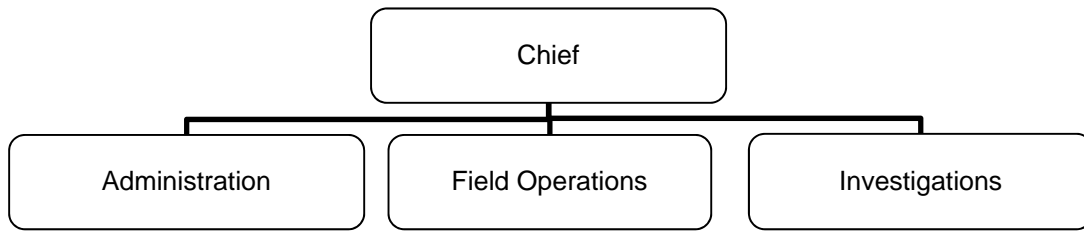
	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 5,728	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	2,211,080	2,133,794	2,121,510	2,255,324	3,373,289
Internal Service Charges	2,743,105	2,478,507	2,139,686	2,980,710	2,864,779
Capital Outlay	101,789	-	-	-	-
Transfers	4,338,693	3,444,521	2,168,777	2,592,825	1,092,935
Other	(578,794)	89,833	137,071	-	-
<b>Total Expenditures</b>	<b>\$ 8,821,601</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 7,828,859</b>	<b>\$ 7,331,003</b>

## Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1101 - General Fund	3,174,596	467,985	951,531	-	-
170174101 - NonDepartmental Expense	4,477,491	6,561,868	4,485,569	6,074,220	6,092,407
170177101 - City Memberships & Fees	93,310	124,232	128,147	137,229	144,429
170178101 - Cable TV Contract	125,051	131,731	127,401	130,000	130,000
170180101 - Humane Society Contract	904,934	856,400	867,905	928,520	955,167
170181101 - City Wide Employee Recognition	6,219	4,439	6,491	9,000	9,000
1861 - Radio Communications	40,000	-	-	549,890	-
<b>Total Expenditures</b>	<b>\$ 8,821,601</b>	<b>\$ 8,146,655</b>	<b>\$ 6,567,044</b>	<b>\$ 7,828,859</b>	<b>\$ 7,331,003</b>

# **PUBLIC SAFETY**

**Organizational Chart by Function**



***Mission Statement***

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

***Service Description***

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

OPD's motto, "Service with Pride," speaks to its focus of quality customer service and efficient service. The Police Department is committed to public safety and to implementing innovative crime prevention techniques to ensure a safe and healthy community.

***Major Accomplishments***

***City Services***

- The Records Division processed 19,110 crime and incident reports, 13,339 Police Officer issued citations and 8,625 Field Interviews in 2016.
- The Family Protection Unit investigated over 600 cases of domestic violence, sexual assaults, crimes against children and the elderly.
- 310 Sex-offender compliance checks resulting in 97% compliance. Eight were out of compliance, later located and arrested for their violations.
- The Senior Volunteer Patrol Program contributed over 23,000 hours of their time in volunteer hours.
- Conducted seven DUI/DL checkpoints and 21 DUI sweeps which were paid for through grant funds.
- The Property Crimes Unit investigated hundreds of cases, to include the recovery of \$50,000 from a financial scam targeting our Senior Community.
- Throughout the year the property detectives executed in excess of 20 search and arrest warrants for various cases. Some of those

warrants led to arrests of a home invasion suspect, a counterfeiting ring and a suspect who embezzled \$150,000.

- The Homeless Outreach Team continued participating in the Open Doors initiative. They assessed over 800 individuals and obtained housing for 40.
- The Front Desk assisted 10,211 customers during the year, and completed 660 Narcotics and Sexual Offender registrations.

***Civic Engagement***

- Officers donated their time to participate in the annual Shop with a Cop Christmas event for underprivileged youth.
- Organized and participated in structured youth activities, including a soccer tournament in Crown Heights.
- Managed special events to include the 4th of July parade and fireworks, Ironman, Turkey Trot and Harbor Days.
- Regularly attended and gave presentations to various community and business groups.
- The Recruiting Team participated in 76 Recruiting events, including the San Diego County Fair.
- School Resource Officers continued providing parents with education and training on bullying, internet safety and drug awareness.
- Officers donated their time to participate in the annual Law Enforcement Torch Run. Through this event officers support athletes in San Diego County with intellectual disabilities that change their lives through sports training and competition.
- Established 23 new Neighborhood Watch groups.

***Quality of Life***

- Crimes of Violence detectives arrested the last remaining suspect in the murder of Officer Daniel S. Bessant.
- Investigations solved a cold-case murder from 1994. Ten other cold cases have been reopened, five of which have been submitted to the District Attorney's Office for review.

- Obtained a grant for \$270,969 from the State of California (COPS) fund. The funds will be used to help pay for a school resource officer, Cadet salary, tuition and uniforms, scheduling software, evaluation software and various equipment purchases.
- Obtained a grant for \$210,000 from the Office of Traffic Safety to enforce various traffic laws and DUI check points.
- Received a \$133,276 grant from Operation Stonegarden for maritime/land based operations and equipment focusing on border and drug enforcement.
- Investigations received Justice Assistance Grant in the amount of \$53,730 for gang and violent crime suppression details.
- Compared to 2015, violent crime decreased 9%, property crime decreased by 5.1% and overall crime decreased by 5.6%.
- Gang motivated violent crimes decreased by 37% as compared to 2015.
- Police dispatch handled over 79,976 9-1-1 calls, dispatched 108,789 incidents, and received 220,654 non-emergency calls.
- The Evidence and Property Unit received 14,823 items from field activity and follow up investigations.
- 144 firearms, 1,433 narcotics items, and over 500 pounds of prescriptions drugs were destroyed.
- In 2016, OPD recorded 8 death/homicide investigations. Through effective police work, five

of these crimes have been resolved with an arrest, with the remaining 3 homicides still being rigorously investigated.

- Conducted “lock down” exercises at all OUSD schools in case of an emergency.
- Weekly encampment details are performed in conjunction with Code Enforcement Officers.
- Crime Suppression Details were conducted regularly, targeting crime and quality of life issues as they are identified.
- Harbor Officers engaged in numerous water rescues, saving the lives of 11 people.
- Resource Team Officers issued 2,554 citations and made 407 arrests for violations directly impacting quality of life along our coastline.

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### ***Future Objectives***

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

- Continue to promote volunteerism through increasing the number of Police Explorers and Senior Volunteer Patrol Program members.
- Continue our recruitment and hiring practices to fill all positions within the department as they become available.
- Acquisition and implementation of Performance Appraisal System (funding from COPS grant).
- Acquisition and implementation of scheduling software (funding from COPS grant).

PUBLIC SAFETY

Budget Summary - Police

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 25,699,659	\$ 25,596,521	\$ 26,064,371	\$ 28,340,192	\$ 29,142,314
5110 Temporary/Part Time Employees	485,965	262,162	278,473	334,773	355,521
5120 Overtime	2,196,483	2,876,146	4,354,638	3,460,181	2,203,512
5206 Fringe Benefit Burden-Wcomp	2,568,825	4,325,115	3,348,145	2,204,243	2,295,421
5207 Fringe Benefit Burden	10,723,273	10,732,875	12,879,327	13,885,250	14,990,447
5212 Pension Bond Debt Charge	2,108,334	2,187,975	2,275,312	2,218,439	2,310,899
	<u>43,782,539</u>	<u>45,980,794</u>	<u>49,200,266</u>	<u>50,443,078</u>	<u>51,298,114</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	697,292	487,055	337,194	325,686	347,684
5310 Temp. Agencies/Individuals	200	-	-	500	500
5315 Utilities	739	1,309	932	1,000	1,000
5320 Repair and Maintenance	207,860	189,280	183,534	295,958	244,177
5330 Machry & Equip <\$10K	384,247	507,965	278,301	787,553	557,422
5335 Rents & Leases - Equip, Bldgs	9,273	10,657	3,679	12,999	12,000
5345 Travel & Conference	120,843	188,395	189,526	161,450	141,500
5350 Training - Registrtn Fees	81,973	103,277	116,137	105,000	106,500
5355 Matl Supplies&Services	513,489	471,902	678,389	1,306,910	904,835
5360 Advertising	1,952	1,315	6,466	2,001	2,001
5370 Postage	9,285	10,112	11,057	9,603	9,479
5375 Dues,Books&Subs	10,308	11,168	16,178	19,390	19,392
5380 Uniform	196,958	247,135	233,437	224,312	226,572
5385 Telephone	52,996	55,426	61,799	60,800	56,000
5395 Contrib-Community Svc/Non Prof	114,547	74,895	130	-	-
5440 Radio Network Operating Cost	139,597	138,246	137,796	158,395	174,420
5460 Laboratory Operations	4,089	-	-	1,000	1,000
	<u>2,545,648</u>	<u>2,498,137</u>	<u>2,254,555</u>	<u>3,472,557</u>	<u>2,804,482</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	4,956,842	5,389,572	5,147,581	5,210,506	5,173,203
	<u>4,956,842</u>	<u>5,389,572</u>	<u>5,147,581</u>	<u>5,210,506</u>	<u>5,173,203</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	189,355	211,168	241,939	61,238	-
5705 Auto Equipment	2,682	-	269,621	349,026	-
5706 Furniture, Fixtures, Software	-	130,360	529,694	29,865	-
	<u>192,037</u>	<u>341,528</u>	<u>1,041,254</u>	<u>440,129</u>	<u>-</u>
<b>Transfers</b>					
6900 Transfers Out	303,910	399,086	296,086	542,877	528,504
	<u>303,910</u>	<u>399,086</u>	<u>296,086</u>	<u>542,877</u>	<u>528,504</u>
<b>Other</b>					
6030 GASB 31 Adjmt	(9,821)	(2,823)	(4,939)	-	-
	<u>(9,821)</u>	<u>(2,823)</u>	<u>(4,939)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 51,771,155</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 60,109,147</b>	<b>\$ 59,804,303</b>

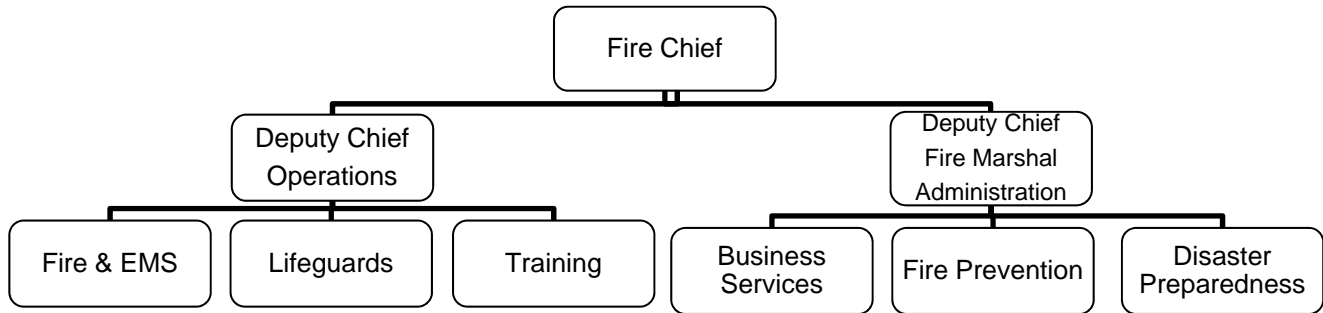
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 43,782,539	\$ 45,980,794	\$ 49,200,266	\$ 50,443,078	\$ 51,298,114
Maintenance & Operations	2,545,648	2,498,137	2,254,555	3,472,557	2,804,482
Internal Service Charges	4,956,842	5,389,572	5,147,581	5,210,506	5,173,203
Capital Outlay	192,037	341,528	1,041,254	440,129	-
Transfers	303,910	399,086	296,086	542,877	528,504
Other	(9,821)	(2,823)	(4,939)	-	-
<b>Total Expenditures</b>	<b>\$ 51,771,155</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 60,109,147</b>	<b>\$ 59,804,303</b>

**Expenditure Summary by Program**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1204 - Asset Seizure	(6,918)	(1,488)	(3,247)	-	-
1217 - Supptl Law Enforcmt	(2,759)	(1,318)	(1,656)	-	-
1218 - State & Local Asset Seizure Fd	(84)	(17)	(36)	-	-
1222 - LLEBG/JAG Grant Fd	(60)	-	-	-	-
500010101 - OPD-Admin	5,191,567	5,075,536	5,902,439	5,660,387	5,869,854
500501101 - Field Operations	29,548,252	31,077,436	33,234,640	33,675,572	33,424,196
500502204 - OPD-Admin	78,663	-	64,534	458,923	478,500
500502218 - St & Local Asset Seize 15%	-	-	-	100	500
500503101 - Investigations	10,651,575	11,708,091	12,013,567	12,455,694	13,188,335
500506101 - Public Safety Communications	2,500,840	2,667,778	2,827,196	3,090,222	3,220,470
500509101 - Harbor Police	1,980,273	2,027,715	2,132,672	2,281,167	2,351,078
500510218 - St & Local Asset Seize 85%	-	-	-	100	500
817124700217 - COPS 2012	12	-	-	-	-
817125300272 - CalGRIP 2012/2013	65,373	-	-	-	-
817128000222 - JAG FED Grant - 2012	10,613	45,625	-	-	-
817128300273 - UC Berkley Sobriety Checkpoint	35,267	(7,760)	-	-	-
817128400273 - OTS Selective Trffc Enfrcmnt	29,289	-	-	-	-
817129200272 - CalGRIP 2013/2014	225,790	148,251	-	-	-
817129600217 - COPS 2013	242,743	28,955	12,978	-	-
817131800217 - PS Alignment AB 109	11,327	115,935	75,675	128,080	-
817131815217 - PS Alignment AB 109-2015	-	-	41,395	29,870	-
817132500272 - VUSD Spec Enforcement Team	122,531	166,968	-	-	-
817132600273 - FY11 Port Security Grant	77,578	-	-	-	-
817133200273 - UC Berkley Sobriety 13/14	51,187	40,391	-	-	-
817133500273 - OTS Traffic Enfrcmnt 13/14	43,656	27,449	-	-	-
817133600222 - JAG FED Grant - 2013	-	27,609	23,624	-	-
817133800273 - Boating & Safety Enforcement	30,000	33,826	-	-	-
817139900222 - JAG FED Grant - 2014	-	-	54,591	10,000	-
817140000272 - ABC Grant 2014	-	41,407	-	-	-
817140016272 - ABC GAP Grant 2016	-	-	-	49,813	-
817140100273 - OTS Traffic Enfrcmnt 14/15	-	101,248	31,061	-	-
817140400217 - COPS 2014	-	270,752	-	39,541	-
817140415217 - COPS 2015	-	-	190,402	180,954	-
817142600273 - UASI RCS Replacement	-	-	158,762	36,238	-
817144115222 - JAG FED Grant - 2015	-	-	22,726	26,106	-
817144116222 - JAG FED Grant - 2016	-	-	-	53,730	-
817144315272 - OUSD Resource Offcra FY 15-17	-	-	685,060	732,508	-
817144415273 - OTS Traffic Enfrcmnt 15/16	-	-	96,461	50,000	-
817144416273 - OTS STEP FY 16/17	-	-	-	210,000	-
817144615272 - VUSD Resource Offcra FY 15-17	-	-	172,661	189,465	-
817147415272 - IMPACT Program - NCLL	-	-	1,478	10,521	-
822124800274 - Operation Stonegarden 2011	40,595	-	-	-	-
822132200274 - Operation Stonegarden 2012	65,067	-	-	-	-
822133700274 - Operation Stonegarden 2013	29,937	222,092	-	-	-
822133714274 - Operation Stonegarden 2014	-	22,839	109,799	-	-
822133715274 - Operation Stonegarden 2015	-	-	21,713	108,287	-
822133900274 - 2013 R3 Group	16,485	40,556	17,202	-	-
822133916274 - 2016 R3 Group	-	-	-	47,569	-
917123600222 - JAG FED Grant - 2011	51,910	-	-	-	-
917443100276 - Private Grants	2,467	2,191	4,606	-	-
917443200276 - Police Canine Funds	6,898	91	-	100	500
917443400276 - Community Donations	5,121	1,954	635	5,000	3,500
917446800272 - OUSD Spec Enforcement Team	624,821	664,953	-	-	-
922120400274 - ICE (Immigration&CodeEnfrcmnt)	-	-	5,156	5,156	5,580
922120500274 - Innocence Lost Task Force	9,757	13,931	5,414	11,788	12,682
922120600274 - Regional Computer Forensic Lab	-	-	-	16,760	16,760
922120700274 - Gang Task Force	12,609	20,545	8,154	17,755	18,769
922120800274 - Narcotics Task Force	14,818	22,298	20,153	16,760	-
922120900274 - OCDEFT	3,955	455	4,988	25,012	-
817140416217 - COPS 2016	-	-	-	270,969	265,320
822133716274 - Operation Stonegarden 2016	-	-	-	85,000	-
817147816273 - CA 9-1-1 Branch Grant	-	-	-	130,000	-
817144317272 - OUSD Resource Offcra FY 17-19	-	-	-	-	753,158
817144617272 - VUSD Resource Offcra FY 17-19	-	-	-	-	194,601
<b>Total Expenditures</b>	<b>\$ 51,771,155</b>	<b>\$ 54,606,294</b>	<b>\$ 57,934,803</b>	<b>\$ 60,109,147</b>	<b>\$ 59,804,303</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

**Major Accomplishments**

**City Services**

- The Fire Operations Division responded to more than 20,000 incidents (all types) in 2016. Seventy-seven percent of these were classified as EMS/Rescue, 10% vehicle accidents, 4% fire related incidents, and the remaining incidents include hazardous conditions, service, and other type requests.

- The Lifeguard Division conducted over 3,400 ocean rescues and additionally responded to more than 3,200 medical aid incidents on the beach. Most of these were considered minor acuity and not requiring transport or advanced life support intervention.
- Fire inspectors conducted over 1,200 inspections for the purposes of annual review, code enforcement, permit issuance, business license compliance, and a variety of other public requests for service.
- Plan review was done for 777 submitted plans for building and fire control systems. 534 of these submissions were approved and 243 returned for corrections and resubmission.

**Civic Engagement**

- Public education personnel, firefighters, and lifeguards conducted over 110 public education interactions which include fire station visitations/tours, public education events, and citizen requests.
- Beach lifeguards conducted over 1,100 personal contacts to provide safety lectures and information. They also assisted in finding 236 lost children. Estimated beach attendance for 2016 was over 4.5 million.
- The Oceanside Junior Lifeguard Program was once again a sell-out and had to turndown applicants due to a lack of capacity. Educated 720 local youth between the ages of 9 -17 years old not only on emergency rescue techniques but also provided valuable life skills and leadership lessons.
- Oceanside High School Health Academy was supported by lifeguard and fire personnel who instructed EMS and rescue portions of the course. This outreach also serves as an early recruitment outreach that introduces student to possible career opportunities.
- EMS, fire, and lifeguards participated in several sidewalk CPR sessions, teaching hundreds of citizens how to do compression only CPR.

**Economic Vitality**

- The Fire Department has secured funding from two grants that will assist a variety of projects. The State Homeland Security Program (SHSP) has allocated \$130,872 which will be used for both tools and equipment for the fire and police departments, as well as being used for funding a disaster preparedness consultant.
- The Fire Department has also been awarded, as a sub-recipient, a grant approved by San Diego Office of Homeland Security (SD OHS) for the Urban Area Security Initiative (UASI) in the amount of \$438,375. This grant will go towards funding interoperable communications and training participation. The Fire Department is currently seeking funds from the Assistance to Firefighters Grant Program (AFG) for tools and equipment, and we anticipate hearing the results this spring.

**Quality of Life**

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

***Future Objectives***

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- Complete the 5-year Fire Department Strategic Plan.
- Establish a physical resource/capital improvement plan to provide for scheduled maintenance and replacement of facilities and apparatus.
- Expand fire inspection services in order to minimize risk.
- Develop and implement strategies to relieve the off load delay issue at local hospitals.
- Continue to evaluate and assess service delivery methods and current practices to determine if alternative opportunities exist to improve organizational efficiency.

PUBLIC SAFETY

Budget Summary - Fire

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 10,466,506	\$ 11,372,450	\$ 11,408,479	\$ 11,766,294	\$ 11,969,413
5110 Temporary/Part Time Employees	595,329	706,197	786,720	815,020	814,282
5120 Overtime	2,744,726	3,189,732	3,676,513	2,900,918	2,902,218
5206 Fringe Benefit Burden-Wcomp	1,082,813	1,870,124	1,409,511	923,190	961,985
5207 Fringe Benefit Burden	4,597,351	5,007,483	5,912,867	6,005,630	6,597,336
5212 Pension Bond Debt Charge	903,346	938,908	977,423	954,610	988,358
5230 Auto Allowance	125	-	-	-	-
	<u>20,390,196</u>	<u>23,084,894</u>	<u>24,171,513</u>	<u>23,365,662</u>	<u>24,233,592</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	939,944	1,035,870	1,146,045	1,227,972	1,194,244
5306 Professional Svc w/IT alloc	-	-	-	42,732	72,732
5310 Temp. Agencies/Individuals	14,200	10,800	8,100	8,260	8,260
5315 Utilities	112,471	149,478	127,805	96,345	96,345
5320 Repair and Maintenance	120,695	185,151	155,063	176,504	179,829
5325 Infrastructure < \$100K	-	8,580	-	20,523	20,523
5330 Machry & Equip <\$10K	229,811	263,963	680,262	253,292	113,310
5335 Rents & Leases - Equip, Bldgs	145,832	142,089	137,860	144,977	144,977
5345 Travel & Conference	35,063	22,641	26,759	59,060	53,376
5350 Training - Registrtn Fees	48,527	150,084	69,253	128,049	82,791
5355 Matl Supplies&Services	553,593	555,050	602,063	547,926	639,786
5360 Advertising	25	511	6,167	22,657	2,824
5370 Postage	1,711	1,246	1,779	1,439	1,439
5375 Dues,Books&Subs	182,512	171,441	175,211	187,761	185,761
5380 Uniform	129,825	169,804	149,687	163,996	163,650
5385 Telephone	65,151	71,119	77,700	73,575	43,575
5400 Gasoline, Diesel Fuel	6,302	3,658	3,377	3,241	13,491
5435 Special Events	-	2,845	-	3,077	3,077
5440 Radio Network Operating Cost	42,337	43,580	42,090	59,398	51,300
	<u>2,627,999</u>	<u>2,987,910</u>	<u>3,409,221</u>	<u>3,220,784</u>	<u>3,071,290</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,622,585	2,684,409	2,801,236	2,983,578	3,138,246
	<u>2,622,585</u>	<u>2,684,409</u>	<u>2,801,236</u>	<u>2,983,578</u>	<u>3,138,246</u>
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	-	-	-	45,000	-
5704 Machinery & Equipment	46,504	459,997	10,540	-	-
5705 Auto Equipment	42,388	13,250	-	24,860	-
	<u>88,892</u>	<u>473,247</u>	<u>10,540</u>	<u>69,860</u>	<u>-</u>
<b>Other</b>					
6015 Loss on Disposal of Assets	(1,500)	-	-	-	-
	<u>(1,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 25,728,172</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 29,639,884</b>	<b>\$ 30,443,128</b>

Expenditure Summary by Category

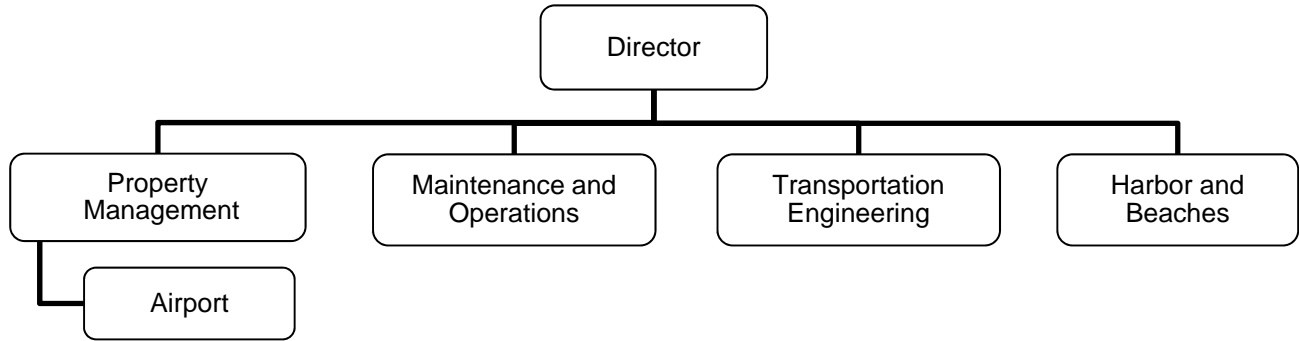
	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 20,390,196	\$ 23,084,894	\$ 24,171,513	\$ 23,365,662	\$ 24,233,592
Maintenance & Operations	2,627,999	2,987,910	3,409,221	3,220,784	3,071,290
Internal Service Charges	2,622,585	2,684,409	2,801,236	2,983,578	3,138,246
Capital Outlay	88,892	473,247	10,540	69,860	-
Other	(1,500)	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 25,728,172</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 29,639,884</b>	<b>\$ 30,443,128</b>

**Expenditure Summary by Program**

	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
550010101 - OFD-Admin	3,609,253	3,520,608	3,746,097	3,833,759	3,790,863
550551101 - Fire Prevention	656,271	1,046,457	1,100,058	1,373,904	1,439,748
550552101 - Fire Suppression	18,861,717	20,903,049	21,512,344	21,065,800	22,089,755
550553101 - Fire Personnel Training	559,003	654,284	694,944	742,862	781,268
550557101 - Beach Lifeguards	1,285,256	1,436,722	1,597,249	1,652,837	1,652,843
550558101 - Special Lifeguarding	37,248	35,772	30,724	40,034	40,343
550559101 - JuniorLifeguards	198,708	209,306	209,420	252,524	258,308
817128500273 - OFD-SHSGP 2011	20,125	-	-	-	-
817129300273 - OFD-SHSGP 2012	13,042	-	-	-	-
817132800273 - OFD-SHSGP 2013	45,004	67,124	-	-	-
817133100273 - 2012 SAFER Grant (FY13/14)	439,779	1,154,034	826,911	-	-
817140200273 - UASI Grant 2013	-	68,525	-	-	-
817140300273 - OFD-SHSGP 2014	-	96,315	57,610	-	-
817140315273 - OFD-SHSGP 2015	-	-	59,228	111,645	-
817140500273 - UASI Grant 2014	-	38,264	3,138	-	-
817140515273 - UASI Grant 2015	-	-	6,152	55,744	-
817144015273 - 2014 AFG	-	-	525,073	-	-
917456200276 - Misc. Safety Grants	-	-	23,562	12,500	5,000
922124600274 - Blue Card Training (AFG)	2,766	-	-	-	-
550562101 - Reciprocal Mutual Aid	-	-	-	385,000	385,000
817140516273 - UASI Grant 2016	-	-	-	18,375	-
817140316273 - OFD-SHSGP 2016	-	-	-	94,900	-
<b>Total Expenditures</b>	<b>\$ 25,728,172</b>	<b>\$ 29,230,460</b>	<b>\$ 30,392,510</b>	<b>\$ 29,639,884</b>	<b>\$ 30,443,128</b>

# **PUBLIC WORKS**

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

The Public Works Department is comprised of three divisions which include maintenance and operations, transportation engineering and property management. Maintenance and operations maintains the City's transportation system, buildings, facilities, street lights, traffic signals, closed landfills, fleet, streets, flood control systems, trees, parks, beaches and pier as well as provides parking lot maintenance and enforcement. Special emphasis is placed on services to neighborhoods including solid waste clean up, street sweeping and graffiti removal.

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

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

**Major Accomplishments**

**City Services**

- Recognized as 100 Best Fleet by National Association of Fleet Administrators (NAFA), (#18 in 2016) for 10th straight year and Top 50 Fleet by Government Fleet Magazine (#22 in 2016) for 3<sup>rd</sup> straight year.

- Upgraded several areas of the Pier View Underpass to eliminate problem areas.
- Managed a pier concrete spall patching project.
- Managed a pier brace replacement project.
- Researched opportunities for the street light network (micro cell towers, community Wi-Fi, traffic management, etc.)
- Upgraded parking lot pay stations to ADA compliance and associated outreach to generate additional revenues.
- Managed a thermoplastic striping replacement project for multiple street intersections.
- Upgraded street name and regulatory signs per Manual on Uniform Traffic Control Devices.
- Performed several small in-house paving projects to address problem areas.
- Ensure that the City's assets are managed in a sustainable and fiscally profitable manner.
- Increase collection of rents from use of City properties to over \$4,700,000.
- Completed a \$2,000,000 turf reduction program at the Oceanside Municipal Golf Course.
- Restriped the Traffic Calming Pilot Project on Coast Highway.
- Installed two bike repair stations (Oceanside Pier and Mance Buchanan Park).
- Added 24 Bike O'side bike racks in the downtown area.
- Completed the Education, Encouragement and Awareness SANDAG grant with 24 Elementary Bike Rodeos (Over 14,000 elementary school age participants), 33 Adult Bike Education Classes (Over 400 adult participants) and 6 PSAs shown on KCOT-TV.
- Placed Public Service Safety Messages regarding bike safety on 24 NCTD buses (bus wraps).
- Updated the Bicycle Master Plan.
- Published new City of Oceanside Bicycle Map.
- Participated in Bike to Work event.
- Applied for Bicycle Friendly Community Recognition.

- Reviewed opportunities to add bike buffers during street resurfacing projects (Added buffer on Oceanside Blvd east of College, Santa Fe Dr. north of Mesa).

### ***Sustainable Growth***

- Completed Phase III of the LED light retrofit project which included 200 lights in City parks and facilities.
- Converted several park areas from turf to drought-tolerant landscaping.
- Reduced the amount of water used in parks and medians by utilizing smart irrigation systems.
- Completed conditions of the Disposition and Development Agreement with Pelican Property and started construction on Lot 23.

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### ***Future Objectives***

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

- Work with USACE to complete the sediment removal project.
- Work with USACE on the shoreline feasibility study.
- Increase parking way finding in the downtown area through enhanced signage.
- Complete feasibility analysis and design of El Camino Real Detention Basin Outlet Modification and move towards construction.
- Continue improvements on pier to include replacing braces, rails and decking.
- Increase in-house paving projects to address problem areas.
- Work with several companies to develop and implement a pilot program using the street light network and fiber optic infrastructure to test applications for community wi-fi, AMI water meters, voice over IP, vehicle to vehicle communications, traffic management, etc.
- Continue to increase revenue from the use and sale of City property.
- Design and construct drainage and irrigation improvements to the Oceanside Municipal Golf Course.
- Complete the Coast Highway Corridor Study.
- Update new speed surveys for the City's classified streets.
- Complete Circulation Element Addendum.
- Complete Seagaze Mobility Improvement Project, funded by a Transnet Smart Growth grant.
- Continue Elementary School Bicycle and Pedestrian Education at 6 schools and Adult Bike Education (6 classes during the year).

- Establish education and certification for district school crossing guards.
- Add two bike counters on Coast Highway.
- Evaluate the effectiveness of the Bus Wrap Grant through public surveys.
- Review opportunities to add bike facilities to streets being repaved.

### ***Sustainable Growth***

- Develop strategy to dim street lights Citywide to take advantage of the new SDG&E pilot dimming rate for added energy savings.
- Use water grants to convert park areas from turf to drought tolerant landscaping.
- Complete construction of the parking structure on Lot 23.

### ***Civic Engagement***

- Utilize summer intern to assist with Public Works projects and data gathering.
- Utilize summer volunteers as a means of promoting the fleet industry.
- Participate in Agritourism study.
- Development of commercial components at El Corazon per the Disposition and Development Agreement with Sudberry Development.

PUBLIC WORKS

Budget Summary - Public Works

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 6,065,878	\$ 6,193,259	\$ 6,101,122	\$ 6,936,770	\$ 7,125,237
5110 Temporary/Part Time Employees	201,536	183,155	197,099	304,817	350,790
5115 Elected Officials	6,892	6,693	6,560	13,200	13,200
5120 Overtime	181,291	184,163	221,033	239,228	243,982
5206 Fringe Benefit Burden-Wcomp	121,522	117,668	154,717	108,727	111,478
5207 Fringe Benefit Burden	2,444,628	2,721,491	2,909,143	3,487,273	3,671,916
5212 Pension Bond Debt Charge	81,731	82,817	83,666	84,077	87,282
5230 Auto Allowance	2,137	1,797	1,491	6,301	6,661
5235 Compensated Absences	3,916	(127,055)	43,075	-	-
	<u>9,109,531</u>	<u>9,363,988</u>	<u>9,717,906</u>	<u>11,180,393</u>	<u>11,610,546</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	606,841	401,909	557,517	1,607,844	1,117,086
5306 Professional Svc w/IT alloc	-	-	-	43,880	16,000
5310 Temp. Agencies/Individuals	29,108	94,638	35,263	76,190	76,190
5315 Utilities	3,096,925	3,022,248	2,763,597	3,044,272	3,039,563
5320 Repair and Maintenance	6,532,098	6,538,087	6,967,716	8,914,699	7,585,915
5325 Infrastructure < \$100K	52,124	-	31,816	292,977	403,257
5326 Studies & Reports	21,911	20,939	26,951	30,593	71,195
5330 Machry & Equip <\$10K	72,518	53,980	66,557	91,730	90,404
5335 Rents & Leases - Equip, Bldgs	123,380	204,865	175,354	200,614	142,638
5336 Leased Vehicles	9,583	-	-	-	-
5345 Travel & Conference	14,499	11,924	12,042	22,551	24,499
5350 Training - Registrtn Fees	11,782	15,800	17,270	24,922	24,878
5355 Matl Supplies&Services	1,165,813	1,235,244	1,309,763	1,404,401	1,327,212
5360 Advertising	15,656	9,897	5,893	11,577	8,762
5370 Postage	6,823	6,826	4,035	7,724	8,018
5375 Dues,Books&Subs	12,082	16,045	21,501	15,321	19,389
5380 Uniform	68,243	73,530	79,764	84,167	85,067
5385 Telephone	20,559	37,722	32,301	28,911	32,870
5390 Taxes, Licenses & Permits	155,238	166,064	151,477	193,018	243,444
5395 Contrib-Community Svc/Non Prof	2,800	-	-	-	-
5400 Gasoline, Diesel Fuel	1,390,672	1,128,780	1,009,705	1,230,781	1,230,781
5440 Radio Network Operating Cost	28,477	23,532	22,376	63,164	27,702
	<u>13,437,132</u>	<u>13,062,030</u>	<u>13,290,898</u>	<u>17,389,336</u>	<u>15,574,870</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	3,518,114	3,605,681	3,538,670	3,865,903	4,112,878
	<u>3,518,114</u>	<u>3,605,681</u>	<u>3,538,670</u>	<u>3,865,903</u>	<u>4,112,878</u>
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	181,339	3,954,519	1,566,397	1,411,750	-
5704 Machinery & Equipment	-	64,171	86,809	-	-
5705 Auto Equipment	2,405,626	1,970,783	2,894,076	4,934,519	2,531,024
	<u>2,586,965</u>	<u>5,989,473</u>	<u>4,547,282</u>	<u>6,346,269</u>	<u>2,531,024</u>
<b>Debt Service</b>					
5653 Inter Agency Capital Lease	829,910	1,069,779	1,069,779	1,069,779	1,069,867
	<u>829,910</u>	<u>1,069,779</u>	<u>1,069,779</u>	<u>1,069,779</u>	<u>1,069,867</u>
<b>Transfers</b>					
6900 Transfers Out	656,984	760,219	788,284	1,290,570	757,735
	<u>656,984</u>	<u>760,219</u>	<u>788,284</u>	<u>1,290,570</u>	<u>757,735</u>
<b>Other</b>					
6005 Capitalized Expenditures	(779,205)	(2,147,445)	(2,829,043)	-	-
6007 Pension Expense - GASB 68	-	(34,962)	(109,897)	-	-
6010 Depreciation Expense	1,679,625	1,706,021	1,899,432	-	-
6015 Loss on Disposal of Assets	(104,999)	(130,127)	(26,246)	-	-
6030 GASB 31 Adjmt	(15,621)	(1,730)	(5,309)	-	-
	<u>779,800</u>	<u>(608,243)</u>	<u>(1,071,063)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 30,918,436</b>	<b>\$ 33,242,927</b>	<b>\$ 31,881,756</b>	<b>\$ 41,142,250</b>	<b>\$ 35,656,920</b>

**Expenditure Summary by Category**

	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
Personnel	\$ 9,109,531	\$ 9,363,988	\$ 9,717,906	\$ 11,180,393	\$ 11,610,546
Maintenance & Operations	13,437,132	13,062,030	13,290,898	17,389,336	15,574,870
Internal Service Charges	3,518,114	3,605,681	3,538,670	3,865,903	4,112,878
Capital Outlay	2,586,965	5,989,473	4,547,282	6,346,269	2,531,024
Debt Service	829,910	1,069,779	1,069,779	1,069,779	1,069,867
Transfers	656,984	760,219	788,284	1,290,570	757,735
Other	779,800	(608,243)	(1,071,063)	-	-
<b>Total Expenditures</b>	<b>\$ 30,918,436</b>	<b>\$ 33,242,927</b>	<b>\$ 31,881,756</b>	<b>\$ 41,142,250</b>	<b>\$ 35,656,920</b>

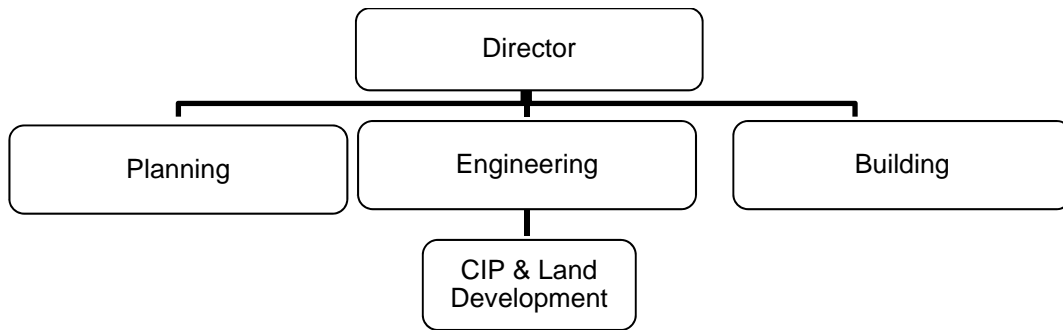
**Expenditure Summary by Program**

	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
1221 - Oceanside Lighting Dist	(5,746)	(285)	(1,272)	-	-
1241 - Sunset Hills	(445)	(83)	(192)	-	-
1242 - Mission Meadows	(290)	18	(18)	-	-
1243 - Sunburst Homes	(611)	(126)	(278)	-	-
1244 - Douglas Park	(2,835)	(515)	(1,310)	-	-
1246 - Rancho Hermosa	(91)	(5)	(37)	-	-
1247 - Santa Fe Mesa	(1,716)	(249)	(764)	-	-
1248 - Del Oro Hills	(1,611)	(50)	(444)	-	-
1249 - Mar Lado	(363)	(74)	(148)	-	-
1250 - Guajome Ridge	(1,005)	(187)	(456)	-	-
1251 - Peacock Hills	(425)	(76)	(175)	-	-
1252 - Vista Del Rio	(483)	(98)	(215)	-	-
1831 - Fleet Management	1,716,002	1,706,021	1,899,432	-	-
1851 - City Building Services	22,323	71,935	-	120,000	-
320000101 - Property Management	860,213	897,816	809,772	983,175	918,019
320317221 - Oceansid Lighting Dist 2-1991	986,313	1,291,100	1,157,247	1,138,181	1,130,613
320319249 - Mar Lado Landscape	90,155	89,612	60,142	82,170	83,802
320320250 - Guajome Ridge	46,678	46,285	51,081	68,498	84,155
320321251 - Peacock Hills	19,309	16,782	13,506	29,218	28,874
320322252 - Vista Del Rio	8,591	6,957	6,205	13,877	15,064
320323241 - Sunset Hills	19,958	27,732	20,821	31,692	33,276
320324242 - Mission Meadows-Area A	3,596	2,895	1,407	859	859
320325242 - Mission Meadows-Area B	31,755	29,974	16,592	8,045	8,045
320326243 - Sunburst Homes	4,985	5,260	5,212	11,101	11,782
320327244 - Douglas Park	147,724	146,972	141,335	197,061	244,862
320328244 - Vandergrift Annex	21,689	24,454	24,005	39,163	41,941
320329246 - Rancho Hermosa	37,644	25,671	16,134	28,944	30,418
320330247 - Santa Fe Mesa	345,206	316,435	311,201	405,803	416,617
320331248 - Del Oro Hills	631,936	549,386	493,173	592,993	604,654
320345221 - 2013 St Light RetroFit Lease	294,519	4,430,738	1,423,011	476,219	476,219
320431596 - OMGC Mgmt Contract	6,073	27,237	100,000	-	-
320850501 - El Corazon Maintenance	-	-	203,450	429,500	500,000
425407101 - Engineering Transportation	347,841	394,570	380,099	559,812	595,893
425421581 - Pier Deferred Maintenance	44,939	-	-	400,000	-
425622581 - Parks Maint/Upgrades	76,395	104,124	103,323	115,000	100,000
600010101 - PW-Admin	180,942	162,858	201,079	262,164	304,189
600601101 - Street-AntiGraffiti Program	142,708	161,922	145,622	143,766	151,477
600602851 - Building Crafts	535,133	572,352	644,254	936,314	710,840
600612101 - Parking Lot Maint & Enforcemen	1,404,882	1,441,737	1,423,727	1,514,848	1,644,615
600619213 - Street & Median Maint	2,926,972	2,857,149	3,040,954	4,031,428	3,412,852
600620101 - Street Tree Maintenance	80,631	72,400	80,215	80,188	78,167
600624101 - Street Sweeping	1,514,991	1,660,335	1,649,515	1,925,189	2,002,644
600625101 - Beach Maintenance	569,501	522,861	558,814	634,591	663,487
600626101 - Pier Maintenance	292,641	235,942	310,114	320,476	331,048
600627101 - Harbor Maintenance	2,313,240	2,450,155	2,435,469	2,989,714	2,706,914
600629213 - Tree Trimming	278,157	357,218	404,401	400,000	400,000
600633581 - SLRR Maintenance	174,092	292,684	781,256	2,449,753	785,278
600702101 - Solid Waste - City Svcs	1,061,677	1,019,617	1,054,456	1,235,531	1,281,438
600750101 - Street-Flood Cntrl/Strm Drains	655,050	678,144	685,797	739,222	794,263
620608831 - Fleet Maintenance	4,141,111	4,059,919	4,013,216	4,496,145	4,585,035
620609831 - Fleet Replacement	1,837,858	(327,344)	74,703	4,814,519	2,546,024
624010101 - Harbor & Beaches Admin	645,585	701,183	739,644	925,604	903,396
630603851 - City Building Maintenance	1,436,656	1,385,506	1,287,458	1,654,533	1,681,795
630605851 - COC Building Maint	350,896	376,611	371,209	488,014	494,750
630606851 - Community Bldg Maint	-	53	-	-	-
630607581 - Deferred Bldg Maint	-	27,137	159,976	170,000	180,000
630614851 - Police Building Maint	-	345	1,522	-	-
630615851 - Police/Library Bldg Maint	826,210	865,138	875,203	1,002,197	977,052
630630581 - Civic Center Building Maint	119,758	34,738	35,000	35,000	50,000
640618101 - Street Light Maintenance	441,710	443,164	513,403	496,033	476,632
640621101 - Street-Traffic Control System	1,130,079	1,131,441	1,115,777	1,217,092	1,236,784
660613101 - Parks Maintenance	1,837,611	1,849,436	1,852,528	1,912,628	1,933,147
817131000272 - Used Oil Payment Program #3	45,142	-	-	-	-
907131700581 - Pier Brace Replcmnt Project	226,980	-	194,605	535,990	-
<b>Total Expenditures</b>	<b>\$ 30,918,436</b>	<b>\$ 33,242,927</b>	<b>\$ 31,881,756</b>	<b>\$ 41,142,250</b>	<b>\$ 35,656,920</b>

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# **COMMUNITY DEVELOPMENT**

**Organizational Chart by Function**



***Mission Statement***

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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***

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

***Major Accomplishments***

**City Services**

- Served 14,844 counter customers.
- Processed 3,345 building permits with a total construction valuation of \$203,640,045.
- Performed 2,798 building plan checks and 13,788 building inspections.
- Maintained 100% same-day target success for scheduled building inspections.
- Finaled 495 Solar PV Systems.
- Implemented online plans submittals, revisions and permit applications for solar permits.
- Implemented online payment ability for all invoiced fees.

- Updated the Coastal Stringline to digital format and reference the Stringline to existing survey monuments for a consistent interpretation.

**Sustainable Growth**

- Completed entitlement review and Planning Commission Hearing for the following projects: Pacific Terrace roof deck, Holmes Wine Tasting, El Corazon Park Villas Mixed-Use, Vine Street Collection, Marquette Four-Plex, Loma Alta Subdivision, and Starbucks on Coast Highway.
- Obtained Certification for:
  - Zoning Ordinance Consolidation Project Overlays and Definitions, Regulated uses, and other articles.
- Conducted initial public outreach and compiled technical studies regarding the General Plan Update for the new Economic Development and Energy & Climate Elements.
- Obtained an automatic time extension for numerous projects stalled as a result of the recession.
- Obtained Council direction regarding the North River Farms agricultural zone amendment.
- Received \$200,000 grant award for the update of the Local Coastal Program policies including climate change.
- Completed Engineering plan review and issued grading permits for the following projects: Villa Stora subdivision, Pacific Ridge subdivision, Mission Cove tentative map & development plan, and Oceanside Mesa subdivision.

**Economic Vitality**

- Approved Substantial Conformity for Block 19 and Beach Resort Hotel of Nine Block Master Plan.
- Obtained Amendment to the El Corazon Specific Plan and development plan approval for Park Villas mixed use project.
- Completed the engineering review of 408 planning entitlement requests.

- Completed 756 map, plan, and report approvals for development projects.
- Issued Certificates of Occupancy for the following projects: Block 18 Pierside Mixed Use, Suja, Vital Climbing Gym, and The Urge.

**Quality of Life**

- Obtained Entitlements for Weitzel Affordable Housing Project.
- Obtained adoption for Craft Brewery-Winery Ordinance.
- Obtained direction from Council regarding the Coast Highway Corridor Study traffic calming and zoning incentives.
- Obtained adoption of Coastal Commission modifications to Inclusionary Housing Ordinance and Reasonable Accommodations Ordinance.
- Obtained adoption of updates to the Accessory Unit Ordinance.
- Obtained continued Federal Funding for the design for the Coast Highway Bridge Replacement and the Douglas Bridge Seismic Retrofit projects.
- Completed the following Capital Improvement Projects:
  - Asphalt resurfacing of 30 lane miles of roadway,
  - Slurry sealing of 77 lane miles of neighborhood streets,
  - Cold-in-place pavement recycling of Oceanside Blvd from Ord Way to City limit,
  - Clementine Street Interest Ion Drainage Improvements,
  - Annual ADA Ramp Replacement/Sidewalk In-fill scope of work,
  - Oceanside Municipal Airport Perimeter Fence,
  - Mission Ave Fiber Optic Design,
  - Drainage improvements at Coco Palms, and
  - Civic Center EOC Backup Power Construction.

**Civic Engagement**

- Held community meetings for City Projects.
- Actively promoted Building Safety Month.

***Future Objectives***

**City Services**

- Expand use of web-based programming to include digital plans submittals.
- Train and test Building Division employees in the CASp Program as Certified Accessibility Specialists to comply with State laws.

**Sustainable Growth**

- Obtain Certification for all Zoning Consolidation Project Non-Substantive Zoning Amendments.
- Have draft Economic Development Element and Energy and Climate Element prepared for public hearings.
- Substantially complete technical studies and recommendations regarding the Local Coastal Plan Update.
- Obtain adoption of revisions to the Density Bonus Ordinance.
- Obtain Council Direction Regarding Adoption of Sub-Area Plan for the Multiple Habitat Conservation Program.
- Finalize Environmental Review for the Inns at Buena Vista Hotel Project.
- Initiate Zoning Ordinance Update for Residential Districts.
- Review Entitlement Applications at El Corazon:
  - Sudberry Mixed-Use Project
- Strive for 100% same-day inspection rate.
- Maintain annual street restoration priority; including overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.
- Partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies.
- Complete the College Boulevard Environmental Impact Report (EIR).

**Economic Vitality**

- Review Entitlement application for Melrose Heights Mixed-Use Project.
- Obtain Zoning Ordinance Revisions to Provide for Farmworker Housing.
- Initiate Entitlements for Redevelopment of Oceanside Transit Center.
- Manage all publically funded Capital Improvement Projects with emphasis on being timely and on budget.

**Quality of Life**

- Review Entitlement applications for Villas at San Luis Rey Continuing Care and Viri Estates Convalescent Center.
- Obtain Zoning Ordinance Revisions Regarding Sober Living Facilities.
- Complete PS&E for College Boulevard (Waring Road to Marcella Street).
- Complete the designs for the following projects:
  - Loma Alta Detention Basin at RDO,
  - El Corazon Aquatics Center,

- Beach Restroom and Improvements, and
- Fire Station 1 Seismic Retrofit.
- Complete the Mission Ave Fiber Optic Project.
- Complete installations for the radar Feedback Sign and Rectangular Rapid Flashing Beacons Project.
- Complete Full Depth Pavement Recycling of Industry Street.

### **Civic Engagement**

- Continue with staff addressing neighbor concerns through modifications of project proposals.
- Actively promote Building Safety Month.
- Continue enhanced public notification process for public works construction, specifically for the asphalt overlay and slurry seal projects.
- Continue enhanced public notification process for discretionary development.

COMMUNITY DEVELOPMENT

Budget Summary - Development Services

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 3,915,073	\$ 3,909,549	\$ 4,385,695	\$ 5,038,290	\$ 4,967,307
5110 Temporary/Part Time Employees	162,585	176,686	136,560	137,122	139,833
5120 Overtime	34,262	60,221	60,433	52,350	33,350
5206 Fringe Benefit Burden-Wcomp	51,868	77,891	75,050	51,083	52,010
5207 Fringe Benefit Burden	1,380,830	1,635,950	1,800,638	2,064,462	2,248,539
5212 Pension Bond Debt Charge	46,892	52,556	57,580	55,320	57,884
5230 Auto Allowance	3,149	459	2,790	4,500	4,500
	<u>5,594,659</u>	<u>5,913,312</u>	<u>6,518,746</u>	<u>7,403,127</u>	<u>7,503,423</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,361,812	1,924,116	1,541,632	13,812,145	1,504,636
5306 Professional Svc w/IT alloc	-	-	-	550,551	363,737
5315 Utilities	60,947	54,504	29,677	-	-
5320 Repair and Maintenance	729,898	1,038,038	313,697	2,751,539	1,242,008
5325 Infrastructure < \$100K	159,744	433,329	89,571	733,183	806,491
5326 Studies & Reports	521,123	602,642	1,625,595	2,047,714	804,000
5330 Machry & Equip <\$10K	20,984	40,342	17,432	22,996	17,675
5335 Rents & Leases - Equip, Bldgs	55,961	55,485	57,809	58,500	59,500
5345 Travel & Conference	10,890	12,088	14,905	24,955	24,955
5350 Training - Registrtn Fees	15,565	16,887	21,335	27,346	27,346
5355 Matl Supplies&Services	604,934	897,777	521,717	4,755,763	2,675,708
5360 Advertising	14,159	11,432	23,964	16,994	18,994
5370 Postage	9,994	11,497	43,048	51,502	51,502
5375 Dues,Books&Subs	31,300	9,032	12,808	90,238	33,988
5380 Uniform	714	2,004	5,590	2,400	2,000
5385 Telephone	19,085	23,988	33,146	23,748	27,460
5390 Taxes, Licenses & Permits	75,515	44,716	24,599	34,706	12,000
5395 Contrib-Community Svc/Non Prof	102	208	45	-	-
5440 Radio Network Operating Cost	3,791	2,545	2,419	6,930	5,130
5316 Electricity	1,570	1,949	1,961	-	-
	<u>3,698,088</u>	<u>5,182,579</u>	<u>4,380,950</u>	<u>25,011,210</u>	<u>7,677,130</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,774,505	3,168,159	3,367,609	2,313,781	2,703,209
	<u>2,774,505</u>	<u>3,168,159</u>	<u>3,367,609</u>	<u>2,313,781</u>	<u>2,703,209</u>
<b>Capital Outlay</b>					
5701 Land	-	803,533	-	400,000	-
5702 Buildings & Treatment Plants	-	-	-	-	350,000
5703 Infrastructure < \$100K	3,252,531	5,906,102	7,535,304	22,341,006	6,102,000
5704 Machinery & Equipment	-	-	-	320,000	-
5705 Auto Equipment	-	16,129	27,317	-	-
	<u>3,252,531</u>	<u>6,725,764</u>	<u>7,562,621</u>	<u>23,061,006</u>	<u>6,452,000</u>
<b>Debt Service</b>					
5653 Inter Agency Capital Lease	201,750	202,350	202,350	202,350	202,380
	<u>201,750</u>	<u>202,350</u>	<u>202,350</u>	<u>202,350</u>	<u>202,380</u>
<b>Transfers</b>					
6900 Transfers Out	1,410,000	1,740,883	1,531,260	2,295,462	2,402,899
	<u>1,410,000</u>	<u>1,740,883</u>	<u>1,531,260</u>	<u>2,295,462</u>	<u>2,402,899</u>
<b>Other</b>					
6005 Capitalized Expenditures	-	-	(318,164)	-	-
6030 GASB 31 Adjmt	(292,200)	(35,968)	(111,860)	-	-
	<u>(292,200)</u>	<u>(35,968)</u>	<u>(430,024)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 16,639,333</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 60,286,936</b>	<b>\$ 26,941,041</b>

**Expenditure Summary by Category**

	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Amended</b>	<b>Adopted</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>Budget</b>	<b>Budget</b>
				<b>FY 2016-17</b>	<b>FY 2017-18</b>
Personnel	\$ 5,594,659	\$ 5,913,312	\$ 6,518,746	\$ 7,403,127	\$ 7,503,423
Maintenance & Operations	3,698,088	5,182,579	4,380,950	25,011,210	7,677,130
Internal Service Charges	2,774,505	3,168,159	3,367,609	2,313,781	2,703,209
Capital Outlay	3,252,531	6,725,764	7,562,621	23,061,006	6,452,000
Debt Service	201,750	202,350	202,350	202,350	202,380
Transfers	1,410,000	1,740,883	1,531,260	2,295,462	2,402,899
Other	(292,200)	(35,968)	(430,024)	-	-
<b>Total Expenditures</b>	<b>\$ 16,639,333</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 60,286,936</b>	<b>\$ 26,941,041</b>

**Expenditure Summary by Program**

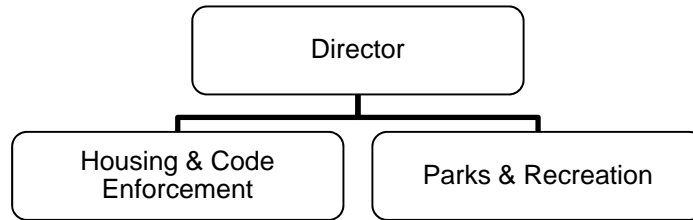
	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1212 - TransNet	(60,112)	811,360	(2,608)	-	-
1213 - Gas Tax	892,252	1,719,221	1,216,671	925,000	925,000
1216 - Pavement Repair SLTPPR	(3)	(1)	(1)	-	-
1501 - General Capital Projects	(19,005)	(980)	(10,979)	33,962	-
1503 - Public Facility Fees	(12,040)	(3,840)	(8,581)	-	100,000
150435510 - SLRR Flow Modeling	-	-	-	15,000	-
1508 - Traffic Signal DIF	(3,562)	(768)	13,050	-	-
1510 - SLRR-Major Water Course	172,659	198,184	192,643	202,350	202,380
1511 - SLRR DD-1/Zone-1A	(4,887)	(999)	(2,196)	-	-
1512 - SLRR-DD-1/Zone-1B	(6,041)	(1,181)	(2,591)	-	-
1513 - SLRR-DD-1/Zone-1C	(118)	(23)	(51)	-	15,541
1514 - SLRR-DD-1/Zone-1D	(9,873)	(1,931)	(4,224)	-	-
1515 - SLRR-DD1/Zn Pilgram Creek	(6,114)	(1,203)	(2,636)	-	775,566
1520 - Loma Alta Creek-Mjr Wtr Course	(1,131)	(888)	(1,600)	-	-
1521 - Loma Alta Creek DD-2/Zn2A	(26)	(610)	(606)	-	186,230
1522 - Loma Alta Crk DD2/Zn2B	(2,370)	(347)	(817)	-	283,170
1530 - BVCrk-Mjr Wtr Course Dist3	(548)	(120)	(257)	-	-
1531 - Buena Vista Creek DD	(2,728)	(550)	(1,202)	-	-
1540 - TMI Triangle DD-4	(616)	(116)	(255)	-	77,841
1550 - Center City DD-5	(298)	(61)	(130)	-	39,551
1561 - Major Thoroughfare Fees	(84,066)	(13,328)	(34,114)	-	-
1581 - GF Community Facilities CIP	485,000	-	-	304,000	-
1596 - Muni GolfCourse Improv	(944)	(119)	(353)	-	-
1598 - Park Fees	(15,879)	(3,252)	(6,945)	625,000	-
170144581 - Fire Apparatus & Equip	-	16,129	-	-	-
400401101 - Building Inspections	1,134,750	106	-	-	-
400406101 - Plan Check/Counter	814,313	1,223	-	-	-
400434101 - Building Safety	-	2,017,256	2,127,911	2,482,980	2,528,430
425010101 - Engineering Capital Project	2,046,608	2,154,787	2,306,179	2,463,144	2,593,350
425010561 - Major Throughfare Admin	222,499	167,194	169,747	242,369	248,841
425010598 - Parks Projects Admin	127,591	87,614	86,245	158,272	163,927
425401101 - Engineering Inspection	4,456	-	-	-	-
425411212 - Misc Traffic Markings	37,325	90,715	41,987	65,745	55,000
425412598 - Master Plan Update	104	-	-	-	-
425413598 - Park Enhancements	1,036	34,392	7,801	10,090	10,000
425414561 - CtywideTrnsprtCirc Update	-	-	29,027	203,950	132,990
425415501 - Entitlement Improvements	4,872	11,930	35,870	35,000	30,000
425416596 - Golf Course Enhancement	985	976	-	1,000	1,000
425417514 - Multiple Habitat Conservation	12,229	3,331	5,698	211,262	59,950
425418212 - Neighborhd Traffic Imprvmts	55,030	66,941	15,162	184,956	110,000
425422510 - SLR Flood Control DS	-	-	-	300,000	300,000
425423101 - Land Development	1,296,595	1,314,280	1,433,651	1,735,507	1,828,624
425424561 - Thoroughfare Master Plan	29,049	108,829	19,643	1,454	-
425426212 - Misc Street Proj/SlurrySeal	705,434	1,014,402	257,222	1,600,000	1,380,000
425429503 - Fire Station 8 Temp Location	54,449	55,485	57,809	58,500	59,500
425432212 - SANDAG CRT Phase 2B	1,037	-	-	-	-
425436213 - Unscheduled Signal/St Lights	-	53,558	44,547	100,604	100,000
425440501 - Long Term Zoning Update	-	-	-	-	-
425441212 - Minor Street Paving Projects	-	-	97,450	-	-
425620212 - Street Tree Maintenance	-	-	199,778	200,000	200,000
450340101 - Downtown Planning	-	32,654	-	-	-
450404101 - Planning Administration	1,084,595	1,319,918	1,517,979	1,951,768	1,901,694
450440501 - Long Term Zoning Admin	-	74,693	177,102	180,665	185,462
640433508 - Traffic Signal Comm System	-	38,031	28,114	50,000	50,000
817140800273 - DouglasBridge Seismic Retrofit	-	32,960	21,717	2,398,283	626,456
817140900273 - Coast Highway Bridge Replcmnt	-	70,601	108,426	1,820,973	500,000
822136900274 - FAA Airport Perimeter Fence	-	22,150	19,497	61,762	-
822143015274 - FAA Airport Apron Improvement	-	-	258,911	-	-
822143914274 - ICommuter Bike to Work Grant	-	2,167	-	-	-
822143915274 - Bike to Work Grant - 2016	-	-	2,090	-	-
836128600272 - Vector Habitat Remediation	89,579	103,034	172,256	192,535	-
836141714272 - LomaAlta Slough Vector Habitat	-	-	96,528	407,297	-
836145215272 - Mssn Ave RR-X Safety Imprv	-	-	24,703	974,279	-
836145615212 - Seagaze Downtown Mobility	-	-	19,198	695,796	-
836147016215 - Sharrow Bike/Bus Outreach	-	-	3,000	87,000	-

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
902129800212 - SANDAG ATG 3E's Project	76,231	60,918	36,248	-	-
902132400212 - SANDAG CRT Phase 2B	1,780	-	-	-	-
902132900212 - Oblvd Transit Access Project	302,025	868	-	-	-
907141014501 - El Corazon Aquatic Center	-	-	521,537	1,303,463	-
912121700501 - El Corazon Specific Plan	-	-	-	9,000	-
912143814501 - Temporary Pay Parking Lot	-	83,143	15,876	16,857	-
822148016274 - HSIP-Raised Medians Douglas Dr	-	-	-	45,000	-
836147916272 - Pilgrim Creek-VHRP FY 16-18	-	-	-	500,000	-
425010516 - Drainage Administration	-	-	-	-	160,908
425442212 - Sidewalk Repair	-	-	-	-	120,000
912150717501 - Integrated Library System	-	-	-	-	100,000
901122000561 - College/VistaWay&Thunder PS&E	187,537	91,407	76,309	387,080	-
901122100561 - College/Olive & Old Grov EIR	40,883	155,099	207,789	165,669	105,000
901122200561 - Melrose Extension Design	749,716	696,658	58	-	-
901126900561 - C-Blvd Lndscp (No of Barnard)	205,981	2,118	-	-	-
901127000561 - Oblvd Sidewalk I-5 to Crouch	91,527	2,630	3,580	27,262	-
901142015561 - NRR Widening	-	-	11,610	688,390	-
901526100561 - College Bvd Median-Left Turn	-	-	-	275,000	-
901561400501 - MssnAve@Francisca-ROW A	9,990	-	-	-	-
902111200212 - Adaptive Signals/Trnsp Mgmt Ct	72,976	72,479	142,346	202,289	220,000
902113000212 - Downtown Intersection Reconstr	216,675	-	-	-	-
902131300212 - MssnAve Fiber-Optic Cable	15,548	13,122	67,404	803,928	180,000
902134400212 - Ada Ramp Rplcmt/Sdwlks In-fill	-	36,087	177,521	261,391	200,000
902134800212 - North Ave Slope Protection	-	-	168,978	896,022	-
902135000212 - Storm Drain Improv Design	-	19,849	-	-	-
902135200212 - Clementine Intrscn Rcnstrctn	-	42,276	45,227	412,498	50,000
902135500212 - Neighborhood Traffic Sfty Impr	-	69,112	23,870	129,018	110,000
902135600212 - Bicycle Master Plan/Bike Sfty	-	52,261	62,254	175,681	-
902136000212 - El Corazon Access @ ORnch Rd	-	80,639	610,084	69,276	-
902143215212 - El Camino Real Guardrail	-	-	25,720	124,280	265,000
902145615212 - Seagaze DtnTwn Mobility-City	-	-	3,383	59,617	-
902146516212 - Downtown Fiber-Optic	-	-	1,660	498,340	60,000
902146816212 - MssnMdn CarolynCrcl t Foussat	-	-	-	150,000	-
902147216212 - Douglas Dr Median HSIP-City	-	-	-	80,000	-
902754200212 - Street Restoration 212	941,486	4,345,768	6,088,523	4,481,752	2,500,000
904146616212 - Coastal Rail Trail Oblvd-Morse	-	-	-	90,000	200,000
905116900514 - Douglas Drive Storm Drain	29	-	-	-	-
905117300522 - NorthAve Channel Protectn Stdy	127,137	78,958	-	-	-
905120100212 - Detention Basin @ LAC & RDO	111,706	222,137	408,142	498,603	140,000
905126200514 - Calle De Retiro AJ-1 Imp	4,698	-	-	-	-
905126300514 - Cardiff Bay AK-2 Imp	4,610	-	-	-	-
905126400514 - Foxwood Drive AJ-2 Imp	4,604	-	-	-	-
905126600520 - LAC Study ECR to Crouch	2,998	5,700	2,234	-	-
905145115515 - Pilgrim Crk Channel Recnstrctn	-	-	16,830	13,170	-
905831200510 - Habitat Mitigation Study	1,774	6,376	256	108,715	-
907134900503 - FS1 Seismic Retrofit Study	-	13,389	35,425	51,186	-
907137300503 - CC EOC Back-up Pwr Dsgn Stdy	-	11,607	(151)	-	-
907142815503 - CvcCtr EOC Backup Pwr Cnstrc	-	-	40,306	174,695	-
907142915503 - Essential CvcCtr/EOC Bid Anlys	-	981	34,427	15,573	-
907146416212 - Pier Restoration	-	-	-	500,000	150,000
912118600501 - French Field Remediation	56,907	152,392	311,689	-	-
912138600581 - Civic Center Fountain Project	727	456,433	325	-	-
912145015212 - LAC Detention Basin Mitigation	-	-	12,325	17,676	-
912880500501 - Silica Reclamation	2,116,273	879,661	37,134	26,799	-
914560800212 - DougDrBr Seismic Retro	23,517	66,220	59,852	453,088	-
914560900212 - NoCstHwyBr Seismic Retr	22,955	65,263	71,482	544,178	-
916144515741 - Airport Fence Project	-	-	(1)	33,135	-
917141614212 - Coco Palms Flood Imprvmnt	-	32,885	96,590	454,898	-
903526100508 - Traffic Signal Comm Sys	20,287	2,647	(358)	-	-
425632503 - Mission Ave Fuel Site	15,322	-	-	-	-
817150516272 - Land Use Plan-CA Coastal Comm	-	-	-	200,000	-
901126000212 - Street Monumentation	80,253	11,431	-	-	-
902134600212 - Traffic Sig Safety& Ped Access	-	9,759	15,772	124,468	100,000
903130900508 - UpgradeTraffic Signal	27,844	60,993	38,415	157,748	67,339
905131100510 - Master Plan Drainage Fee Sch	7,246	171,849	36,209	-	-
905143315520 - LAC Basin Outlet Modif FA	-	-	30,806	184,194	-
905147716516 - North Ave Chnnel Prctcn Cnstrc	-	-	-	1,540,000	-

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
905831100510 - SLRR Clearing Project	72,088	266,073	134,000	578,099	350,000
906404500598 - Master Plan Update	-	137	-	1,259	175,000
907118115501 - Lot 23 Parking Structure	-	-	49,315	11,983,118	-
907131600581 - Beach Restrooms Project	18,571	192,360	90,903	-	-
907135100581 - Beach Restrooms & Operations	1,492	1,685,403	687,060	683,187	-
912146916581 - General Plan Update	-	-	-	515,246	-
912150516581 - Land Use Plan-City Match	-	-	-	172,500	-
914755600501 - Pacific Street Bridge @ SLRR	21,093	20,310	9,312	59,284	-
902142715213 - RDO Street Lights	-	-	-	907,500	-
907139200581 - Fire Training Center	-	-	-	120,000	60,000
836129700212 - SANDAG ATG NCT Bike Station	-	89,261	5,221	5,228	-
901149817562 - Barrier @ College/N River Rd	-	-	-	-	100,000
902131500212 - SRTS Calif St-Lincoln/Palmquis	111,878	-	-	-	-
902141515212 - SideWalk Repair	-	-	249,741	120,000	-
902145616212 - Seagaze DtnTwn Mobility-Cnstrt	-	-	-	-	50,000
902149717212 - Roundabout Mesa/Barnwell	-	-	-	-	85,000
907137400503 - COC Repair Project	-	24,985	19,972	30,043	25,000
907150017503 - Lifeguard Towers	-	-	-	-	58,991
912546600581 - Harbor Def Maintenance	4,950	-	-	-	-
901561500561 - ECR Widening @ SR78	68,430	59,193	-	-	-
902131200212 - Coast Hwy Corridor Study/EIR	254,178	87,549	250,289	507,984	37,500
902131400212 - Coast Highway Restriping Trial	10,365	-	-	87,730	-
902137100212 - Coast Hwy Vision EIR-SA	-	77,978	144,862	85,160	-
905126500520 - Environmental Study	6,647	2,068	2,220	-	-
905149217516 - Master Plan Drainage Update	-	-	-	-	205,000
905150217516 - Cleveland Storm Drain Upgrade	-	-	-	-	500,000
905564500540 - OakRiparianPkChannel	8,260	-	-	-	-
912134200501 - Sand Replacement Project	24,350	113,336	710,582	51,732	-
903136600508 - Coast Hwy Traffic Signal Imprv	-	65,527	2,118	8,355	-
903526300213 - Signal UnschedSigs/StLigt	10,880	-	-	-	-
902135400212 - Mainline R/R Xing Sfty	-	295,182	392,708	1,992,110	3,000,000
903141315212 - CstHwy/VstWy Upgrade Trffc Sig	-	-	12,393	132,607	-
905137900531 - RDO & Cameo Storm Drain Study	-	7,320	7,858	59,822	-
905138700550 - Street Flow Modeling	-	3,512	3,772	28,716	-
905149517514 - Pilgrim Creek VHR Reconstrctn	-	-	-	-	833,000
905151017511 - RDO Drainage Upgrades	-	-	-	-	200,000
906149417596 - Pilgrim Creek VHR Imprvmnts	-	-	-	-	1,000
906560300598 - Trail Dsgn&Environ Std	258	238	2,370	3,634	8,500
906564800598 - BuccaneerPrk FcltsFees	258	238	-	4,254	3,300
907137800581 - BSSC Site Assessment	-	5,000	-	5,000	-
907143715581 - Fire Training-Drafting Pit	-	-	-	250,000	-
907147116503 - Main Library Upgrades	-	-	-	280,000	-
910138400751 - SB2 Restroom Design	-	-	-	60,590	-
912132300501 - OBlvd Undergrnd Utility Prjct	10,365	8,745	9,392	71,498	-
912135300501 - Fire Mtn UndrGrndg Utilities	15,954	100,450	29,097	170,453	-
912141915501 - El Corazon Trails	-	-	55,465	4,535	-
912150117581 - Digital Plans Tech Upgrades	-	-	-	-	150,000
918142415212 - Strand Reconstruction-Sea Wall	-	-	-	200,000	-
836129700215 - SANDAG ATG NCT Bike Station	291	-	(290)	-	-
905113100522 - North Ave Storm Drain Upgrade	7,176	-	-	-	-
905126100511 - AveSoledad - E OldGroveRd RCP	10,365	-	-	-	-
905126700530 - Via Esmarca/BVC Drainage Study	4,146	-	-	-	-
905138800512 - Pacific School Storm Drain	-	4,880	-	-	-
905138900511 - Mission Meadows 42' RCP	-	3,416	-	-	-
905139000511 - Melrose Dr No of SR76 FAC	-	3,416	-	-	-
905139100511 - Carpenter Rd Channel FAC	-	3,416	-	-	-
917113800273 - SRTS-Lincoln/Palmquist Schools	1,425	-	-	-	-
907150817851 - Fire Station Repairs	-	-	-	-	150,000
907150917851 - FS 4 Rehabilitation	-	-	-	-	200,000
836118300215 - ATG-Mssn Ave Imprv Phase1	1,389,833	110,167	-	-	-
907118100212 - Lot 23 Transit Parking Strctr	-	-	-	2,500,000	-
907129400503 - Fire Station 8 Relocation	2,752	-	-	-	-
907143115503 - Fire Training Tower	-	-	-	404,715	-
910149617751 - Dock Elec Upgrd-Pedestal Replc	-	-	-	-	350,000
910150316751 - Harbor Access Control System	-	-	-	152,135	-
912150616581 - FS Plymovent Upgrades	-	-	-	120,000	-
<b>Total Expenditures</b>	<b>\$ 16,639,333</b>	<b>\$ 22,897,079</b>	<b>\$ 23,133,512</b>	<b>\$ 60,286,936</b>	<b>\$ 26,941,041</b>

**COMMUNITY /  
CULTURAL SERVICES**

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

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

The Parks and Recreation Division offers a wide variety of programs and services for people of all ages through the following service areas: Youth Development, Sports and Athletics, Leisure Services, Neighborhood-based Services, Aquatics, Senior Services, and Special Events.

**Major Accomplishments**

**City Services**

- Increased the use of social media (Facebook, Instagram and Peachjar) for Parks and Recreation promotion and marketing. Added credit card gift purchase option.
- Successfully processed over 6,400 code enforcement cases involving over 9,500 violations.
- Increased riverbed enforcement details.
- Coordinated over 20 Special Events in collaboration with The “Friends of Oceanside Parks”.
- Processed a total of over 250 special events, film permits, and Heritage Park rentals.
- Partnered with Interfaith Community Services to provide City internships to six youth (El Camino Wildcats).
- New 2 College Bound Interns

**Economic Vitality**

- Continued to support Oceanside Park and Recreation Community Foundation (OPARC) for community events and programs.
- Coordinated the Annual City Book Drive to support Literacy in lower income neighborhoods providing books to 315 youth in Oceanside youth programs.
- Assisted four first-time homebuyers with down payment and closing cost assistance with CalHome Funds.
- Seven families completed the Family Self-Sufficiency program.
- Issued five first-time homebuyers Mortgage Credit Certificates. Transferred the ownership of three homes to Solutions for Change.
- Coordinated the City’s July 3<sup>rd</sup> Fireworks Event.
- Attended various National, State, and Local Housing conferences to advance and advocate for the expansion and enhancement of affordable housing programs.
- Partner with Vista Community Clinic and CSUSM in hosting two cohorts of 30 students each for medical assistant training program at Libby Lake Community Center.

**Quality of Life**

- Completed construction of Phase A (Infrastructure) for the 288-unit Mission Cove Affordable Housing Mixed-Use Development Project. Commenced construction of Phase C (138 senior and special needs). Closed financing for Phase E (Family II) Mission Cove.
- Closed financing for the Weitzel Street Affordable Housing Project.
- Implemented and maintained the Nelms Street Community Garden with 25 plots for Eastside and Oceanside residents.
- Increased social service access and fitness classes offered at the Chavez and Crown Heights Resource Center to over 800 residents.
- Collaborated with Interfaith Community Services, Inc. in hosting food distributions at Crown Heights Resource Center, Chavez Resource Center, Libby Lake Community Center and Melba Bishop Recreation Center twice a month to over 400 registered families.
- The Section 8 Housing Choice Voucher Program received 45 new Veteran’s Affairs Supportive Housing (VASH) Vouchers.
- Developed incentive program to encourage landlords to rent to homeless veterans with Housing Choice Vouchers.
- Worked with the VA to identify housing opportunities for veterans.
- Developed partnerships with the OPD Homeless Outreach Team, Interfaith Community Services, Alpha Project, Mental Health Services, Brother Benno’s, and Bread of Life to place and assist homeless individuals with stable housing.
- Received designation as a High Performer by HUD.
- Provided home rehabilitation grants to mobile home owners with CDBG funds.
- Partnered with Vista Community Clinic to complete renovations of the Libby Lake Dental Clinic.
- Providing CDBG funding to Oceanside Senior Citizens Association to provide Nutrition Program at the County Club Senior Center.
- Started Mobile Recreation Program at John Landes Recreation Center and Marshall Street Pool.
- Coordinated three Community Resource Fairs in the Crown Heights, Eastside, and Libby Lake neighborhoods with over 800 people and residents in attendance.
- Co-sponsored the 4<sup>th</sup> Annual Celebration of Life event at Libby Lake Park targeting 300+ youth and families in overcoming violent tragedies in Libby Lake Park and communities with access to Grief

- Counseling services, post high school educational and job training opportunities and revealed the 2<sup>nd</sup> Youth Success Mural at Libby Lake Park.
- Extended hours at Joe Balderrama and Melba Bishop Recreation Centers and Crown Heights Community Resource Center for Teen Evening Programming targeting “high risk” youth with 70 youth in attendance.
- Continued implementing the Neighborhood Revitalization Strategy Area Plan for the Crown Heights and Eastside neighborhoods.
- Successfully opened and offered Aquatic programming at Marshall Street Swim Center.
- Provided over 14,000 rides to seniors enrolled in the Solutions for Seniors on the Go transportation program.
- Provided services to 328 “at-risk” teens in the Libby Lake, Eastside and Crown Heights areas with Gap Funding to work toward ending neighborhood violence.
- Facilitated the partnership with North County Model Railroad Society to expand operations at Heritage Park.
- Partnered with OUSD to provide summer meals to 1,930 youth ages 1-18 years in our park recreation centers and parks, Community resource centers and youth development programs June through August 2016.
- Awarded the National League of Cities CHAMPS grant to partner with OUSD Nutrition Services & San Diego Hunger Coalition to increase access to Summer Meals Program for 2017.

**Civic Engagement**

- Conducted three community clean-ups in Eastside, Libby Lake and Back Gate Neighborhoods and provided support to monthly clean-ups in the Crown Heights Neighborhood.
- Partnered with Vista Community Clinic for the Drug Free Communities Grant for use in underage drinking and drug prevention and intervention as part of Oceanside Community Safety Partnership efforts.
- Participated in the School Community Policing Partnership Collaborative, a grant-funded gang-prevention effort in Oceanside schools and the community, in partnership with the San Diego Office of Education, OUSD, OPD, North County Lifeline, and other community agencies.
- Participated in North County Comprehensive Gang Initiative and North County Prevention and Intervention Committee in an effort to reduce gang activity and violence through prevention, intervention and joint suppression efforts throughout the 78 corridor.

- Operated the Deployment Center for the annual Point in Time Count.
- Co-sponsored National Night Out with the Police Department in five neighborhoods with attendance over 900.
- Partnered with North County Lifeline, Interfaith Community Services, Boys & Girls Club of Oceanside and Vista Community Clinic to provide youth services to over 500 “at-risk” youth in Libby Lake, Eastside, and Crown Heights.
- Planned Easter egg hunt, concerts, movies, and annual tree lighting ceremony for the community.

- Work towards promoting “Live Well Oceanside” through San Diego County Health & Human Services.
- Operate community resource centers and collaborate services with several nonprofit agencies to provide programs and services to neighborhood residents, coordinate services with City recreation centers to best serve the community and prevent duplication of services.
- Reinstate full services at Chavez Resource Center and part-time services at John Landes Park.

***Future Objectives***

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**City Services**

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

**Quality of Life**

- Work with the Alliance for Regional Solutions to address emerging issues such as chronic homelessness, mental health and job development.
- Open Marshall Street Pool for Summer 2017.
- Continue to serve as the Liaison for OPARC.
- Completed Phase B of Mission Cove (90 multifamily units).
- Commence construction of Phase C & Phase D of Mission Cove.
- Begin grading and infrastructure of the Weitzel Street Apartments site.
- Increase proactive private property anti-graffiti efforts Citywide.
- Continue with enhanced riverbed enforcement details.
- Develop an outreach and marketing plan that meets HUD’s goal to further fair housing and all federally-funded programs.
- Enhance the “Solutions for Seniors on The Go” program.

**Civic Engagement**

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

COMMUNITY/CULTURAL SERVICES

Budget Summary - Neighborhood Services

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 3,320,193	\$ 3,087,766	\$ 3,288,618	\$ 3,741,542	\$ 4,004,453
5110 Temporary/Part Time Employees	375,472	461,479	488,989	473,990	545,117
5115 Elected Officials	11,749	10,004	11,761	11,700	11,700
5120 Overtime	25,036	27,394	12,590	11,284	11,284
5206 Fringe Benefit Burden-Wcomp	49,305	42,471	64,644	46,996	50,400
5207 Fringe Benefit Burden	1,189,057	1,292,767	1,434,810	1,702,112	1,925,615
5212 Pension Bond Debt Charge	43,539	46,750	47,482	46,992	47,850
5230 Auto Allowance	3,025	3,025	4,492	5,400	5,400
	<u>5,017,376</u>	<u>4,971,656</u>	<u>5,353,386</u>	<u>6,040,016</u>	<u>6,601,819</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	238,576	193,887	160,763	196,882	95,019
5310 Temp. Agencies/Individuals	10,188	49,529	944	-	-
5315 Utilities	374,354	455,113	428,817	459,359	482,943
5320 Repair and Maintenance	122,117	223,003	153,229	199,315	130,102
5325 Infrastructure < \$100K	177,699	197,000	94,540	101,014	92,848
5326 Studies & Reports	2,007	-	5,617	122,195	275,431
5330 Machry & Equip <\$10K	59,656	80,859	53,062	125,173	63,712
5335 Rents & Leases - Equip, Bldgs	7,754	11,119	15,749	6,441	6,441
5340 Ins other than Employee Benefit	-	250	-	-	-
5345 Travel & Conference	34,826	45,126	36,524	73,671	45,089
5350 Training - Registrtn Fees	4,786	11,996	5,783	12,353	12,353
5355 Matl Supplies&Services	351,811	356,357	496,752	734,372	563,129
5360 Advertising	6,117	8,310	13,286	11,020	11,020
5370 Postage	20,157	19,944	21,424	26,419	27,873
5375 Dues,Books&Subs	9,569	10,968	12,693	11,401	12,466
5380 Uniform	12,753	12,319	11,822	14,989	11,989
5385 Telephone	16,255	18,983	16,730	14,920	14,922
5390 Taxes, Licenses & Permits	6,052	24,165	9,976	21,285	21,285
5395 Contrib-Community Svc/Non Prof	1,546,241	3,135,442	5,521,228	6,419,785	3,874,336
5405 Administration Fees	11,199	11,861	19,867	18,070	18,070
5435 Special Events	26,827	24,853	16,422	15,000	-
5440 Radio Network Operating Cost	5,146	5,088	4,756	6,600	6,498
5450 Contingencies	-	-	-	127,044	136,173
5500 Housing Programs	-	-	-	150,000	150,000
5520 Hsng Programs-Rehab Grants	52,745	100,363	94,287	95,000	95,000
5525 Sec 8 HAP to owners	13,274,403	13,555,870	14,317,725	15,573,276	16,696,157
	<u>16,371,238</u>	<u>18,552,405</u>	<u>21,511,996</u>	<u>24,535,584</u>	<u>22,842,856</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	2,001,161	1,795,561	1,931,928	2,271,023	2,491,301
	<u>2,001,161</u>	<u>1,795,561</u>	<u>1,931,928</u>	<u>2,271,023</u>	<u>2,491,301</u>
<b>Debt Service</b>					
5651 Principal	124,000	130,000	138,000	146,000	154,000
5652 Interest	-	-	139,452	133,194	126,412
	<u>124,000</u>	<u>130,000</u>	<u>277,452</u>	<u>279,194</u>	<u>280,412</u>
<b>Transfers</b>					
6900 Transfers Out	60,000	452,412	2,578,196	3,614,409	2,492,960
	<u>60,000</u>	<u>452,412</u>	<u>2,578,196</u>	<u>3,614,409</u>	<u>2,492,960</u>
<b>Other</b>					
5422 City Debt HUD 108 Ln 08A Fire	150,302	145,131	-	-	-
5540 Hsng Programs-Cal Home Ln	112,000	277,350	56,000	336,000	168,000
6030 GASB 31 Adjmt	(60,607)	(8,740)	(26,984)	-	-
	<u>201,695</u>	<u>413,741</u>	<u>29,016</u>	<u>336,000</u>	<u>168,000</u>
<b>Total Expenditures</b>	<b>\$ 23,775,470</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 37,076,226</b>	<b>\$ 34,877,348</b>

**Expenditure Summary by Category**

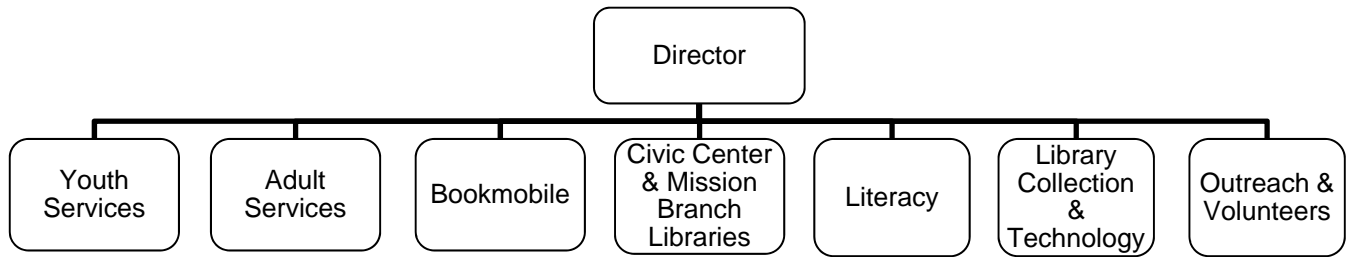
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Amended</b>	<b>Adopted</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>Budget</b>	<b>Budget</b>
				<b>FY 2016-17</b>	<b>FY 2017-18</b>
Personnel	\$ 5,017,376	\$ 4,971,656	\$ 5,353,386	\$ 6,040,016	\$ 6,601,819
Maintenance & Operations	16,371,238	18,552,405	21,511,996	24,535,584	22,842,856
Internal Service Charges	2,001,161	1,795,561	1,931,928	2,271,023	2,491,301
Debt Service	124,000	130,000	277,452	279,194	280,412
Transfers	60,000	452,412	2,578,196	3,614,409	2,492,960
Other	201,695	413,741	29,016	336,000	168,000
<b>Total Expenditures</b>	<b>\$ 23,775,470</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 37,076,226</b>	<b>\$ 34,877,348</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1277 - HOME Grant Fund	(4,745)	176,474	(2,871)	-	-
1278 - Inclusionary In Lieu	(43,120)	209,048	2,398,295	2,613,708	2,432,960
1281 - CDC- Low & Mod Hsng	(4,059)	(1,583)	(2,988)	900,000	-
1282 - CDC Hsng Rehab Ln Prog	19	-	101,964	-	-
1283 - CDC Housing Section 8	(2,742)	1,674	-	-	-
1284 - CDC Adm/Prog Devlpmt	58,946	59,817	59,488	60,000	60,000
1286 - CDC Housing Mortgage RB	(1,888)	(303)	(801)	-	-
1288 - CDC Housing MblHm Prog	(2,083)	(1,186)	(1,343)	-	-
1289 - CDC Hsng CalHome Prog	(935)	(269)	(532)	-	-
817130800212 - Senior Transport Grant 5004297	142,686	103,312	-	-	-
817130815212 - Senior Transport Grant - 15/16	-	-	195,953	-	-
817130816212 - Senior Transport Grant - 16/17	-	-	-	200,000	-
817136800273 - New Freedom -2014	-	58,012	57,862	-	-
821125714237 - NoCnty Solutions for Change	-	-	-	900,000	486,727
821129500237 - Brooks St Pool - Roof	71,352	-	-	-	-
821143414237 - NoCnty LGBTQ Tenant Imprvmt:	-	-	150,715	96,917	-
821143514237 - Libby Lake ADA Imprvmnts	-	-	-	20,000	20,000
821144215237 - Libby Lake 2nd Flr Deck	-	-	99,070	-	-
821146216237 - MHS Family Recovery-Roof	-	-	-	40,000	-
822127700274 - WRC Trnstl Hsg 2/13-1/14 SNAP	84,214	-	-	-	-
822134100274 - WRC Trnstl Hsg 2/14-1/15 SNAP	62,449	82,642	-	-	-
822134115274 - WRC Trnstl Hsg 2/15-1/16 SNAP	-	60,510	84,582	-	-
822134116274 - WRC Trnstl Hsg 2/16-1/17 SNAP	-	-	57,849	90,118	-
822138500237 - Club 55	-	7,500	7,500	7,500	7,500
823125700277 - NC Solutions for Change	24,465	44,085	249,765	8,293	-
823131900277 - Mission Cove Phase (B)	470,612	2,277,825	4,512,897	4,431,938	2,432,960
900010101 - Housing & Grant Programs	912,121	751,726	867,683	1,100,064	1,364,359
900439101 - Club 55	-	30,000	21,908	23,200	23,200
900635581 - NS Facility Improvements	-	82,145	23,532	-	-
900876000101 - Chavez Resource Center	48,297	286,588	79,940	104,500	152,621
900876100101 - Crown Heights Resource Center	96,465	71,122	92,868	191,666	133,322
900876300101 - Libby Lake Resource Center	159,616	172,981	193,448	242,189	253,075
917644500276 - Tony Hawk Skatepark	25,000	-	-	-	-
921115300237 - Community Resource Centers	95,763	93,993	94,899	94,897	94,894
921465100237 - Code Enforcement-CDBG	354,474	343,768	321,990	355,001	355,006
921476300237 - Rehab Lns & Grants-CDC	90,341	151,098	87,338	350,000	350,000
921477200237 - Hsng Prog Devlpmt-CDC	138,019	151,192	146,584	153,369	153,369
921549500237 - SS-NC Lifeline-Youth Devlpmt	13,580	13,580	13,580	13,580	13,580
921558500237 - SS-Senior Nutrition Program	33,330	25,830	24,318	24,318	24,318
921559400237 - SS-VistaCommClinic-TeenReach	13,570	13,580	13,579	13,580	13,580
921634600237 - Teen Programs	18,581	18,422	15,917	18,600	18,590
921634700237 - 4 Kids Sake Aftrschl	18,187	18,111	15,855	18,200	18,189
921769000237 - Grants Administration	73,655	83,245	84,105	83,867	84,246
921769500237 - Section 108 Debt Service	274,302	275,131	277,452	279,194	280,412
921790000237 - Contingency Fund-CDBG	-	-	-	127,044	136,173
921875300237 - SUN -Pub Imprv	32,268	135,933	-	-	-
921876800237 - C Montecito Rvltztn	-	32,500	-	-	-
923119900277 - Mission Cove Pre-Development	580,115	10,474	-	-	-
923475200283 - Hsng Sct8 Vouchers-CDC	14,624,187	14,839,656	15,764,804	17,400,994	18,621,789
923477500277 - HOME Program Adm	47,406	39,160	52,219	79,847	44,808
924459400278 - Inclusionary Admin Exp	214,150	146,915	171,808	407,683	541,047
925476100282 - Rehab Administration-CDC	32,913	24,810	22,582	32,847	33,084
925476200282 - Rehab Loan Services-CDC	65,640	50,365	62,693	66,879	67,077
925476400282 - Rehab Lns & Grants-CDC	52,745	100,363	94,287	250,000	250,000
927477300284 - Hsng Prog Devlpmt-CDC	138,019	151,193	146,583	152,935	153,730
928481100286 - MRB Adm Cost	78,154	56,623	58,930	42,506	23,765
928875200286 - Oside SUN	29,833	24,853	16,422	15,000	-
928880400286 - Homeless Shelters	30,000	33,500	40,841	70,000	82,750
930477400288 - Mobile Home Rent Control-CDC	278,953	180,161	124,479	290,389	298,608
931473900289 - CalHm-1st Tm Hm Buyer	120,346	298,448	60,770	360,000	181,310
932477800281 - Low & Mod Admin	102,193	56,457	59,432	75,371	76,877
933900101 - Code Enforcement	1,191,987	1,262,404	1,318,522	1,426,403	1,561,728
935931101 - Senior Taxi Program	83,203	107,894	69,454	130,187	106,580
935932101 - Parks & Rec Administration	888,473	902,729	951,760	893,474	907,207

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
935936101 - Special Events	110,760	139,828	141,474	152,843	125,969
935937101 - Joe Balderrama RecCntr	124,660	205,018	225,908	224,784	217,894
935938101 - Melba Bishop RecCntr	274,261	234,911	320,753	383,005	336,714
935939101 - Beach RecCntr	113,098	109,582	108,548	128,971	138,472
935940101 - County Club SrCntr	183,646	203,750	169,104	240,045	280,113
935941101 - Brooks St Pool	429,233	550,416	512,885	599,497	678,068
935946101 - Coca Cola Machines	6,913	-	-	2,300	2,300
935948101 - Recreation Programs	406,647	408,776	477,881	549,031	459,680
935949101 - El Corazon Senior Center	256,097	277,681	290,543	294,636	307,070
935950101 - Marshall St Swim Center	44,098	56,305	61,891	84,765	57,896
921874500237 - Nbrhood Rvtlztn - VCC	15,000	15,000	15,000	15,000	15,000
817130817212 - Senior Transport Grant - 17/18	-	-	-	-	207,555
935952101 - Pepsico Machines	-	-	-	-	51,176
821149317237 - Country Club SrCntr-Imprvmnts	-	-	-	-	140,000
822134117274 - WRC Trnstl Hsg 2/17-1/18 SNAP	-	-	-	145,091	-
<b>Total Expenditures</b>	<b>\$ 23,775,470</b>	<b>\$ 26,315,775</b>	<b>\$ 31,681,974</b>	<b>\$ 37,076,226</b>	<b>\$ 34,877,348</b>

**Organizational Chart by Function**



**Vision Statement**

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

**Mission Statement**

*To engage, inform, connect and inspire.*

**Service Description**

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

**Major Accomplishments**

**Quality of Life**

- Expanded programming at our mobile libraries.
- Implemented Homeschool meet-ups
- Emphasized the Library’s role as community center and gathering place.
- Expanded Tween tech activities at Mission Branch
- Provided programming to young adults that will increase college readiness.
- Provided free world music concerts with financial support from the Friends of the Oceanside Public Library.
- Participated in special events in collaboration with community groups including Noche Mexicana, Filipino Cultural celebration and Dia de los Niños.

- Hosted a One Book/One San Diego event.
- Purchased an Outreach kit for offsite programming.

**Civic Engagement**

- Managed 375 community volunteers who provided 25,000 hours of service to the Library.
- Presented Latino American: 500 years of history programs.
- Opened a Veterans Connect resource center at the Civic Center Library.

**Future Objectives**

**Quality of Life**

- Implement the Book Buddies program, where kids improve their reading skills by reading with Library teen volunteers.
- Expand our outreach efforts to encourage participation in the 1000 Books before Kindergarten reading program.
- Provide free world music concerts with financial support from the Friends of the Oceanside Public Library.
- Expand the Library’s presence throughout the City by extending hours and /or adding an additional mobile library stop.

**Economic Vitality**

- Continue fundraising efforts to support Library programs and services.
- Increase efficiency by updating library technology.

**Civic Engagement**

- Partner with the Oceanside Unified School District to implement the summer meal program at the Civic Center Library.
- Participate in the Latino Book and Family Festival, sponsored by Mira Costa College.

COMMUNITY/CULTURAL SERVICES

Budget Summary - Library

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 1,425,425	\$ 1,450,170	\$ 1,508,290	\$ 1,609,962	\$ 1,643,556
5110 Temporary/Part Time Employees	336,088	386,493	416,265	489,944	495,539
5120 Overtime	7,499	7,067	7,115	6,048	6,048
5206 Fringe Benefit Burden-Wcomp	10,434	8,226	12,911	8,744	8,916
5207 Fringe Benefit Burden	551,634	645,260	671,978	762,768	789,664
5212 Pension Bond Debt Charge	21,460	22,161	22,948	22,084	19,469
5230 Auto Allowance	3,025	3,046	3,118	3,900	3,900
5107 Regular Employees	-	-	-	8,591	-
	<u>2,355,565</u>	<u>2,522,423</u>	<u>2,642,625</u>	<u>2,912,041</u>	<u>2,967,092</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	1,200	-	14,721	10,000	10,000
5310 Temp. Agencies/Individuals	40,084	25,407	2,026	1,500	1,500
5320 Repair and Maintenance	130,392	57,094	75,086	61,999	61,999
5330 Machry & Equip <\$10K	15,342	13,901	24,441	9,849	9,849
5335 Rents & Leases - Equip, Bldgs	1,545	1,179	2,286	500	-
5340 Ins other than Employee Benefit	1,100	-	-	-	-
5345 Travel & Conference	3,573	1,571	1,892	2,893	2,835
5350 Training - Registrtn Fees	2,243	1,838	5,300	4,126	3,626
5355 Matl Supplies&Services	117,989	116,682	131,214	133,298	127,061
5360 Advertising	1,186	507	1,311	501	501
5365 Marketing	-	96	-	-	-
5370 Postage	4,167	1,462	1,958	2,101	2,051
5375 Dues,Books&Subs	8,107	8,970	24,746	24,495	24,195
5380 Uniform	-	150	150	256	256
5385 Telephone	4,817	3,754	3,490	4,092	3,550
5455 Matl Supplies&Services	273,210	270,360	280,722	311,831	306,569
	<u>604,955</u>	<u>502,971</u>	<u>569,343</u>	<u>567,441</u>	<u>553,992</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	1,802,620	1,799,610	1,819,466	1,877,202	1,946,487
	<u>1,802,620</u>	<u>1,799,610</u>	<u>1,819,466</u>	<u>1,877,202</u>	<u>1,946,487</u>
<b>Capital Outlay</b>					
5704 Machinery & Equipment	-	96,952	5,000	-	-
	<u>-</u>	<u>96,952</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
<b>Transfers</b>					
6900 Transfers Out	87,383	87,170	87,170	87,170	87,170
	<u>87,383</u>	<u>87,170</u>	<u>87,170</u>	<u>87,170</u>	<u>87,170</u>
<b>Other</b>					
6030 GASB 31 Adjmt	7	-	-	-	-
	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 4,850,530</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,443,854</b>	<b>\$ 5,554,741</b>

**Expenditure Summary by Category**

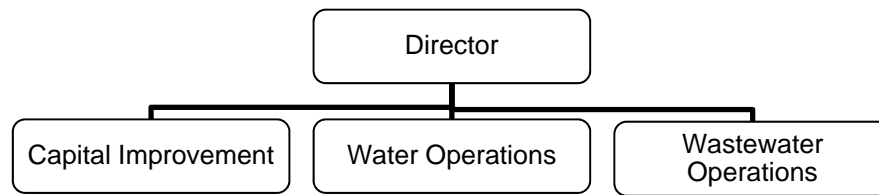
	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 2,355,565	\$ 2,522,423	\$ 2,642,625	\$ 2,912,041	\$ 2,967,092
Maintenance & Operations	604,955	502,971	569,343	567,441	553,992
Internal Service Charges	1,802,620	1,799,610	1,819,466	1,877,202	1,946,487
Capital Outlay	-	96,952	5,000	-	-
Transfers	87,383	87,170	87,170	87,170	87,170
Other	7	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,850,530</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,443,854</b>	<b>\$ 5,554,741</b>

## Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1209 - Library	7	-	-	-	-
350010101 - Library-Admin	2,018,316	2,023,044	2,083,582	2,090,711	2,108,731
350350101 - Reader Services-Adults	627,324	634,701	696,785	705,386	696,488
350350209 - Reader Svcs-Adults	184,932	182,588	178,856	194,100	194,100
350351101 - Bookmobile	21,255	28,862	27,735	30,897	75,530
350352101 - Adelante	29,707	44,202	45,722	82,699	112,809
350355272 - Literacy Programs	16,121	24,718	28,669	32,009	19,370
350356101 - Mission Branch	691,568	707,029	724,556	910,252	866,887
350357101 - Support Services	891,937	958,934	898,293	945,807	909,495
350358101 - Reader Services-Youth	259,025	300,510	312,877	318,694	450,481
350358209 - Reader Svcs-Youth	79,203	81,136	92,927	109,700	109,700
350359101 - Library Facilities	7,113	7,950	7,675	12,475	10,150
835129100276 - America's Music (ALA/NEH)	720	-	-	-	-
835134000276 - Misc. Library Grants	-	13,606	9,784	217	-
900115800274 - Big Read Grant	15,056	113	16,160	3,840	-
917653600276 - Misc. Literacy Grants	8,246	1,733	(17)	7,067	1,000
<b>Total Expenditures</b>	<b>\$ 4,850,530</b>	<b>\$ 5,009,126</b>	<b>\$ 5,123,604</b>	<b>\$ 5,443,854</b>	<b>\$ 5,554,741</b>

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

**Major Accomplishments**

**WATER**

- Participated as a regional partner on the North San Diego County Regional Water Recycling Project.
- Completed over 190 facility compliance, 100 storm water treatment control system and 150 storm drain inspections during the first half of the Fiscal Year, to comply with the regional storm water NPDES permit.
- Completed the first year of intensive water quality monitoring for the Loma Alta Slough water quality monitoring study.

- Received approval of the Carlsbad Water Quality Improvement Plan (WQIP).
- Collaborated with the Planning Division to complete the updated Greenhouse Gas (GHG) Emissions Inventory.
- Completed outreach events at Harbor Days and the Buena Vista Creek Cleanup to educate the public on storm water issues.
- Successfully placed the Loma Alta Creek restoration concept into the Regional Storm Water Resources Plan (SWRP) to qualify for future Prop-1 Water Bond grants.
- Submitted a Report of Waste Discharge to the Regional Board, summarizing the City's efforts to comply with NPDES permit requirements over the past 5 years.
- Identified numerous groundwater seepage and extraction locations in the City affecting the storm drain system.
- Developed and configured the use of GIS mobile technology for use in the Department.
- Chaired the Citywide GIS user group.
- Provided support and administered GIS applications for City personnel and public use.
- Partnered with the Cities of Encinitas, Carlsbad and Del Mar to evaluate Community Choice Aggregate (CCA) alternatives and cost sharing.
- Sustained a reduction in water demand from the previous year and remained relatively flat with a marginal 2.5% increase. In comparison to 2015, the following changes in customer class water use were:
  - +0.9% residential
  - -20.6% agricultural
  - +2.6% commercial
  - +12.8% irrigation
- Reduced the gallons of water per person per day that are used residentially by an average of 22%.
- Provided water savings incentives/rebates to customers totaling \$76,853.
- Conducted outreach and sponsored conservation-related events such as our two Home Depot Low Water Use Plant Fairs, and six Sustainable Landscape How-to Workshops.

- Introduced a new customer engagement platform, WaterSmart Analytics, providing customers with a web-based portal for viewing historical and contemporary consumption.
- Continued outreach at community events, the farmer’s market and the sunset market.
- Began construction of the Morro Hills No. 1 and No. 2 Reservoir Repairs Project.
- Completed the South Oceanside Downtown Waterline Replacement Project by upsizing 7,500 linear feet (LF) of aged waterline and 6,500 linear feet of aged sewer.
- Began Phase 1 of the Downtown Water Replacement Project which will replace 14,300 linear feet of aged waterline.
- Completed the R.A. Weese Water Filtration Plant Solids Handling and Surface Wash Water Piping Replacement Projects.
- Completed the Mission Basin Groundwater Purification Facility (MBGPF) Administration Building Project which will become the first building in the City to be LEED certified as Gold.
- Began the R.A. Weese Water Filtration Plant Administration Building Retrofit Project.
- Began the second phase of the Indirect Potable Reuse (IPR) Study.
- Commenced the R.A. Weese Chemical Upgrades Design-Build Project which will modernize the original chemical systems.
- Commenced the El Corazon Kitchen Design-Build Project.
- Completed Phase 1 of the City’s fixture replacement Project where over 100 fixtures including toilets and faucets at City facilities were replaced with high efficiency fixtures
- Commenced retrofits and tenant improvements of the Jones Road building to house the Meter Shop.

**WASTEWATER**

- Cleaned and/or inspected 1,788,581 linear feet (LF) of sewer line for CY 2016, an increase of 16% over the previous year.
- Completed the citywide CCTV project by inspecting over 200 miles of pipeline with accompanying recommendations for maintenance and/or replacement.
- Completed the San Luis Rey Water Reclamation Facility Primary Electrical Metering Project which will be able to supply power to the plant for various treatment plant expansion initiatives.
- Completed the FY15/16 Cured in Place Pipe (CIPP) Project which lined over 4,300 linear feet of 12-inch through 15-inch of aged sewer lines.
- Began Phase 1 of the Downtown Sewer Replacement Project which is upsizing over 8,500 linear feet of small diameter sewer lines.

- Completed Phase 2 (final phase) of the Oceanside Golf Course Lift Station Project.
- Completed the Loma Alta Gravity Sewer emergency repair.
- Completed the SLR Emergency Sludge Cleanout Vaults, the Cleanout Vaults Phase 2 and the Digester 2 Cleaning and Repairs Projects.
- Began the condition assessment and access improvements of the three City’s largest wastewater conveyance pipelines through the Mesa-Garrison tunnel to SLR.
- Completed CCTV of all City Vitrified Clay Sewer Pipe and uploaded data, including deficiencies, into GIS.
- Began design to upsize 1,500 linear feet of an existing 21-inch trunk sewer to 24-inches and replace an 80 year old cast iron segment of the raw water pipeline from wells 10 and 11 in the Mission Shopping Center.
- Completed design of the San Luis Rey Site Modernization - Maintenance Buildings Project.
- Redesigned and Rehabilitated sludge loadout bay augers at SLRWWTP.
- Reduction in odor complaints at both treatment plants.
- Replaced boiler #3 at SLRWWTP.
- Installed new chopper pump at Mission Lift Station.
- Relocated La Salina WWTP operations bldg. in preparation for future plant closure and pump station project.

**RECYCLED WATER**

- Commenced the San Luis Rey Water Reclamation Facility Recycled Water Treatment Plant Design-Build Project.
- Commenced detailed planning, predesign, and final design for the Upper and Lower San Luis Rey Recycled Water Distribution System Project.
- Completed the San Luis Rey Water Reclamation Facility Recycled Water Pump Station Automation Improvements.
- Completed the El Corazon Recycled Water Pipeline Extension Project.
- Added the El Corazon Soccer Fields and the Goat Hill Golf Course as recycled water users which use up to 300,000 gallons per day of local recycled water.

***Future Objectives***

**WATER**

- Complete the grant-funded Loma Alta Microbial Source Tracking study and identify management strategies for cleaner creek water.
- Pursue grant opportunities for habitat restoration in Loma Alta Creek.

- Complete breach and river clean-up events.
- Finalize a protocol to reroute groundwater discharges from the storm drain.
- Develop and implement Phase II of a residential runoff reduction study to identify and reduce pollution into the storm drain system.
- Collaborate with the Planning Division to develop the City's Climate Action Plan (CAP).
- Expand the use of GIS mobile technology.
- Perform geo-location and information collection of all check valves and fire hydrants.
- Facilitate the integration of the land development and management software with GIS.
- Participate in the development of a RFP for Community Choice Aggregation (CCA).
- Provide a more robust campaign to engage customers in the understanding of how they use water via WaterSmart.
- Work collectively with the State Board and fellow member agencies to help shape the long-term conservation plan that will be introduced sometime in 2018.
- Incorporate Advanced Metering Infrastructure (AMI) into the WaterSmart technology for seamless customer engagement and Utility analytics.
- Complete construction of the Morro Hills No. 1 and No. 2 Reservoir Repairs Project.
- Complete Phase 1 of the Downtown Water Replacement Project.
- Complete the R.A. Weese Water Filtration Plant.
- Replace Digester Mixing pumps.
- Install remaining two Harbor lift station backup generator switch gear.
- Administration Building Retrofit Project.
- Commence seismic upgrades at Henie Hills Reservoir and Structural Repairs of John Paul Steiger Reservoir.
- Begin Phase 2 of the Downtown Water Replacement Project.
- Complete the SCADA Major Upgrades for the Water System.
- Complete the Final Design and the Feasibility Study for Phase 2 of the Indirect Potable Reuse (IPR) Project.
- Complete retrofits and tenant improvements of the Jones Road building to house the Meter Shop.

**WASTEWATER**

- Complete Phase 1 of the Downtown Sewer Replacement Project.
- Complete construction of the Jones Road and Lotus Street Sewer Replacement Project.
- Begin Phase 2 of the Downtown Sewer Replacement Project.

- Complete construction of 1,500 linear feet of trunk sewer and replace an 80 year old cast iron segment of the raw water pipeline from wells 10 and 11 in the Mission Shopping Center located at El Camino Real and Mission Avenue.
- Complete the SCADA Major Upgrades for the Wastewater System which will upgrade the San Luis Rey Water Reclamation Facility and Remote sites.
- Complete the remainder of the San Luis Rey Water Reclamation Facility Major Upgrades identified in the Needs Assessment.
- Complete the design of the La Salina Pump Station and La Salina Wastewater Treatment Plant Decommissioning Project and complete the CEQA and permits required to start construction in FY 18/19.
- Start design work to outfit the equipment for the remainder of Plant 2 at the San Luis Rey Water Reclamation Facility.
- Continue with the yearly CIPP lining program.
- Begin design for the Buena Vista Lift Station Replacement.
- Begin the design for the Haymar Sewer Improvements and complete transfer of wastewater flows with City of Vista to accept up to 2.15 MGD.
- Complete the San Luis Rey Water Reclamation Facility Recycled Water Treatment Plant Design-Build Project which will replace the existing 0.7 million gallons per day (MGD) treatment plant and allow the plant to be upgraded to 3.0 MGD.
- Install new blower at SLRWWTP.
- Provide Variable Frequency Drive training for staff electricians.
- Prepare plant for new 12KV electrical service.
- Startup of new tertiary filter for El Corazon and golf course irrigation.
- Install 4th effluent pump at SLRWWTP.

**RECYCLED WATER**

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

ENTERPRISE FUNDS

Budget Summary - Water Utilities

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 4,367,334	\$ 4,343,708	\$ 4,411,632	\$ 5,117,888	\$ 5,376,074
5110 Temporary/Part Time Employees	55,181	57,632	55,171	77,422	83,971
5120 Overtime	225,993	268,998	330,829	239,373	242,873
5206 Fringe Benefit Burden-Wcomp	72,979	148,503	117,988	79,124	81,403
5207 Fringe Benefit Burden	1,660,889	1,803,670	1,925,305	2,411,965	2,536,598
5212 Pension Bond Debt Charge	59,868	59,780	60,408	59,002	63,736
5230 Auto Allowance	1,154	1,024	1,547	3,603	3,603
5235 Compensated Absences	7,126	(38,064)	22,509	-	-
	<u>6,450,524</u>	<u>6,645,251</u>	<u>6,925,389</u>	<u>7,988,377</u>	<u>8,388,258</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	498,983	1,518,139	2,426,006	9,063,454	4,069,750
5306 Professional Svc w/IT alloc	-	-	-	480,000	480,000
5310 Temp. Agencies/Individuals	367,416	392,215	379,925	332,785	60,000
5315 Utilities	2,134,407	1,814,306	2,049,841	2,414,125	2,369,100
5320 Repair and Maintenance	1,034,455	1,013,403	1,434,373	1,359,835	1,675,570
5325 Infrastructure < \$100K	139,004	15,039	69,303	100,000	100,000
5326 Studies & Reports	627,131	936,839	815,875	4,098,118	1,246,240
5330 Machry & Equip <\$10K	24,006	24,382	54,666	93,400	49,300
5335 Rents & Leases - Equip, Bldgs	87,821	84,325	72,639	86,800	100,200
5345 Travel & Conference	21,118	24,521	63,361	560,952	59,250
5350 Training - Registrtn Fees	14,435	17,692	21,523	26,600	34,800
5355 Matl Supplies&Services	32,375,711	31,950,810	30,450,389	33,560,713	33,565,105
5360 Advertising	2,256	7,496	8,075	13,000	5,000
5370 Postage	2,094	3,727	4,934	6,750	28,750
5375 Dues,Books&Subs	28,053	37,935	42,104	47,450	48,625
5380 Uniform	20,409	44,179	39,277	45,600	47,600
5385 Telephone	22,218	21,196	23,855	22,700	22,700
5390 Taxes, Licenses & Permits	330,329	332,796	311,571	272,803	300,303
5424 Water Amort 98 Rev Refunding	758	-	-	-	-
5425 Fiscal Agent/Other Fees	263,671	2,380	2,194	2,600	2,600
5440 Radio Network Operating Cost	13,472	13,048	12,645	16,499	17,100
5460 Laboratory Operations	62,478	82,562	111,785	138,006	119,346
	<u>38,070,225</u>	<u>38,336,990</u>	<u>38,394,341</u>	<u>52,742,190</u>	<u>44,401,339</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	4,837,117	5,093,462	5,072,118	4,925,480	5,097,370
	<u>4,837,117</u>	<u>5,093,462</u>	<u>5,072,118</u>	<u>4,925,480</u>	<u>5,097,370</u>
<b>Capital Outlay</b>					
5702 Buildings & Treatment Plants	209,925	3,882,779	5,215,912	13,842,904	8,950,000
5703 Infrastructure < \$100K	381,275	1,597,247	9,164,680	41,490,704	22,550,000
5704 Machinery & Equipment	126,318	20,788	8,915	39,000	120,100
5705 Auto Equipment	-	-	-	(2,000)	-
5706 Furniture, Fixtures, Software	-	-	259,900	-	-
	<u>717,518</u>	<u>5,500,814</u>	<u>14,649,407</u>	<u>55,370,608</u>	<u>31,620,100</u>
<b>Debt Service</b>					
5651 Principal	-	-	-	1,425,000	1,475,000
5652 Interest	767,638	879,601	847,935	778,213	721,213
5653 Inter Agency Capital Lease	551,450	553,090	553,090	553,090	553,172
	<u>1,319,088</u>	<u>1,432,691</u>	<u>1,401,025</u>	<u>2,756,303</u>	<u>2,749,385</u>
<b>Transfers</b>					
6900 Transfers Out	2,483,231	19,589,054	10,345,662	2,937,546	777,377
	<u>2,483,231</u>	<u>19,589,054</u>	<u>10,345,662</u>	<u>2,937,546</u>	<u>777,377</u>
<b>Other</b>					
5430 Bad Debt	73,632	62,809	44,426	-	-
6005 Capitalized Expenditures	(970,066)	(6,858,235)	(15,755,220)	-	-
6007 Pension Expense - GASB 68	-	(98,072)	(330,535)	-	-
6010 Depreciation Expense	6,417,134	6,386,319	6,474,517	-	-
6015 Loss on Disposal of Assets	(3,910)	-	-	-	-
6030 GASB 31 Adjmt	(502,658)	(118,411)	(247,998)	-	-
	<u>5,014,132</u>	<u>(625,590)</u>	<u>(9,814,810)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 58,891,835</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 126,720,504</b>	<b>\$ 93,033,829</b>

**Expenditure Summary by Category**

	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Amended</b>	<b>Adopted</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>Budget</b>	<b>Budget</b>
				<b>FY 2016-17</b>	<b>FY 2017-18</b>
Personnel	\$ 6,450,524	\$ 6,645,251	\$ 6,925,389	\$ 7,988,377	\$ 8,388,258
Maintenance & Operations	38,070,225	38,336,990	38,394,341	52,742,190	44,401,339
Internal Service Charges	4,837,117	5,093,462	5,072,118	4,925,480	5,097,370
Capital Outlay	717,518	5,500,814	14,649,407	55,370,608	31,620,100
Debt Service	1,319,088	1,432,691	1,401,025	2,756,303	2,749,385
Transfers	2,483,231	19,589,054	10,345,662	2,937,546	777,377
Other	5,014,132	(625,590)	(9,814,810)	-	-
<b>Total Expenditures</b>	<b>\$ 58,891,835</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 126,720,504</b>	<b>\$ 93,033,829</b>

**Expenditure Summary by Program**

	<b>Actuals FY 2013-14</b>	<b>Actuals FY 2014-15</b>	<b>Actuals FY 2015-16</b>	<b>Amended Budget FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>
1711 - Water Operating	6,130,180	21,149,477	8,351,306	606,124	553,172
1712 - Water F/A Replacement	21,968	2,309	(118,977)	-	-
1715 - Water Connection Fees	180,885	40,828	(35,065)	1,800,000	-
1717 - Water Debt Service	1,652,607	4,453,859	7,430,366	-	-
750010711 - Water Adm & General	36,674,218	36,033,210	34,671,252	37,947,528	37,991,288
750010712 - Water Capital Projects	-	-	-	1,254,722	1,502,800
750359711 - Water Facilities Maintenance	223,335	579,780	683,112	593,063	745,598
750750711 - Flood Control/Storm Drains	702,916	708,677	684,345	715,653	765,377
750751711 - Water Distribution	1,567,395	1,505,536	1,471,597	1,471,585	1,403,169
750752711 - Hydro-Electric Generation	17,353	18,280	28,676	23,500	23,500
750754711 - Water Filtration Plant	1,462,682	1,297,178	1,427,154	1,714,695	1,741,722
750755711 - Desalting Plant	1,994,279	1,789,537	2,128,658	2,420,581	2,365,060
750756711 - Water Maintenance	2,112,345	2,276,699	2,363,149	2,322,851	2,438,252
750757711 - Water Meter Service	2,230,604	2,659,060	2,701,846	2,852,340	2,879,511
750760711 - Water Laboratory	492,545	390,428	318,413	438,367	464,029
750761711 - Water SCADA Program	91,742	154,659	157,505	451,431	497,440
750762711 - Clean Water Program	1,107,708	1,039,470	962,103	1,292,489	1,215,455
750763711 - Water GIS Program	300,748	240,085	261,007	312,016	324,643
750764711 - Water Service Connections	39	-	-	-	-
750771712 - Misc Water Projects	296,812	460,161	837,325	338,103	100,000
755766717 - 98 Water Revenue Ref Bd	(53,199)	-	-	-	-
755769717 - 93/03COP-Corp Yd-DS	19,930	-	-	-	-
755772717 - OPFA Water Ref Ser A	1,065,390	881,981	850,129	2,205,813	2,201,313
836128100272 - Turf Replacement Grant	101,280	-	-	-	-
836143614272 - Clean Beaches Initiative Grant	-	-	88,447	259,793	-
836145415272 - Recycled Water Retrofit	-	-	270,000	-	-
750348711 - Fixture Replacement Phase 2	-	-	-	-	121,500
908122400712 - No SDCnty Water Reclamation	-	-	-	-	-
908122500715 - SLR WWTP Water Reclamation	-	-	-	9,784,690	7,500,000
908122600715 - 511 Pump Station	(113,134)	-	-	-	-
908125400712 - Weese Filtration Plant Improv	-	-	-	5,901,104	2,750,000
908125600712 - Desalter Facility Major Imprv	-	-	-	2,023,103	750,000
908125800712 - So Oside Water Main Rplcmnt	-	-	-	669,734	-
908130000712 - Water SCADA Upgrades	-	-	-	4,639,893	-
908130100715 - Ocean Hills Recycle Wtr Prj	-	-	-	3,644,054	1,400,000
908135700712 - DwnTwn Water Pipeline Phs 1	-	-	-	5,390,398	-
908135716712 - DwnTwn Wtr Pipeline Phs 2 of 5	-	-	-	6,000,000	4,500,000
908136200715 - Reservoir Distrib Pipeline	-	-	-	365,000	-
908142215715 - Lower SLR WRF	-	-	-	11,100,000	-
908142315715 - Injctn Wells/Perc Ponds-Phs 1	-	-	-	1,000,000	3,000,000
908148817712 - AMI-Automated Meter Infrastrct	-	-	-	150,000	3,100,000
908148917712 - Water Tenant Upgrades	-	-	-	-	1,000,000
908748500712 - Desalter Fclty Minr Impr	-	-	-	160,935	-
908754500712 - Pump Station Upgrades	-	-	-	215,261	200,000
908754600712 - ReservoirStrctrlAnalysis	338,090	-	-	8,329,637	8,000,000
908824700715 - Ocean Desalter Expsn Project	-	-	-	57,220	-
908129900715 - El Corazon Recycled Wtr	-	-	(1)	4,764,362	-
908130200715 - Potable Water Recharge Study	57,659	248,556	148,774	1,345,011	-
908142115715 - Upper SLR WRF	-	-	-	50,000	-
908136100712 - Lake Blvd Water Line Rplcmnt	-	-	(1)	-	-
908141100712 - Turf Removal Phase 1	-	-	-	-	-
908144815710 - Utility Billing CIS Project	-	-	1,292,012	2,109,448	-
908148717710 - MarketPlace Del Rio Wtr/Swr Ln	-	-	-	-	3,500,000
908130100710 - Adhoc OceanHills Rcycl Wtr Prj	215,458	42,902	-	-	-
<b>Total Expenditures</b>	<b>\$ 58,891,835</b>	<b>\$ 75,972,672</b>	<b>\$ 66,973,132</b>	<b>\$ 126,720,504</b>	<b>\$ 93,033,829</b>

ENTERPRISE FUNDS

Budget Summary - Sewer

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 4,823,830	\$ 4,790,937	\$ 4,757,760	\$ 5,370,709	\$ 5,650,111
5110 Temporary/Part Time Employees	16,464	51,896	35,057	39,889	34,747
5120 Overtime	157,124	171,081	240,922	172,650	197,650
5206 Fringe Benefit Burden-Wcomp	75,977	160,906	123,816	82,913	85,991
5207 Fringe Benefit Burden	1,877,368	2,046,875	2,140,924	2,574,447	2,711,724
5212 Pension Bond Debt Charge	59,802	61,635	63,284	61,238	67,245
5230 Auto Allowance	106	106	260	2,403	2,403
5235 Compensated Absences	76,690	(46,985)	124,226	-	-
	<u>7,087,361</u>	<u>7,236,451</u>	<u>7,486,249</u>	<u>8,304,249</u>	<u>8,749,871</u>
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	354,428	734,265	1,336,582	4,631,202	8,560,000
5306 Professional Svc w/IT alloc	-	-	-	480,000	480,000
5310 Temp. Agencies/Individuals	37,063	90,779	122,988	-	25,000
5315 Utilities	3,146,863	3,579,729	3,469,024	3,662,500	3,825,000
5320 Repair and Maintenance	2,211,660	2,258,453	2,416,812	2,095,570	1,737,735
5325 Infrastructure < \$100K	93,600	146	23,383	100,000	250,000
5326 Studies & Reports	646,319	618,548	653,909	4,424,854	1,000,000
5330 Machry & Equip <\$10K	63,590	80,417	235,436	141,000	116,000
5335 Rents & Leases - Equip, Bldgs	63,237	38,443	33,241	49,000	84,000
5345 Travel & Conference	24,096	22,391	18,732	51,500	62,500
5350 Training - Registrtn Fees	26,337	25,499	29,443	49,300	44,600
5355 Matl Supplies&Services	2,946,975	3,354,350	3,575,393	5,309,441	3,501,600
5360 Advertising	1,261	1,106	3,493	4,500	7,500
5365 Marketing	-	-	32,338	-	-
5370 Postage	1,607	4,578	1,466	5,800	3,300
5375 Dues,Books&Subs	9,580	9,264	11,166	13,350	13,350
5380 Uniform	28,131	56,205	57,273	72,700	74,200
5385 Telephone	21,454	23,229	25,558	20,625	20,625
5390 Taxes, Licenses & Permits	159,333	180,689	142,701	226,075	226,995
5425 Fiscal Agent/Other Fees	7,328	-	4,535	2,600	2,600
5440 Radio Network Operating Cost	14,824	13,038	12,645	16,499	17,100
5460 Laboratory Operations	68,617	55,888	74,886	71,500	11,500
	<u>9,926,303</u>	<u>11,147,017</u>	<u>12,281,004</u>	<u>21,428,016</u>	<u>20,063,605</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	5,119,211	5,040,027	4,959,055	5,355,860	5,365,224
	<u>5,119,211</u>	<u>5,040,027</u>	<u>4,959,055</u>	<u>5,355,860</u>	<u>5,365,224</u>
<b>Capital Outlay</b>					
5702 Buildings & Treatment Plants	325,860	1,578,068	1,675,463	15,050,961	1,800,000
5703 Infrastructure < \$100K	2,994,046	3,648,484	8,078,461	24,561,203	20,840,000
5704 Machinery & Equipment	195,178	26,209	120,665	-	-
5705 Auto Equipment	-	-	10,129	20,772	380,000
	<u>3,515,084</u>	<u>5,252,761</u>	<u>9,884,718</u>	<u>39,632,936</u>	<u>23,020,000</u>
<b>Debt Service</b>					
5651 Principal	-	-	-	3,522,522	3,611,651
5652 Interest	1,304,680	1,233,730	1,177,812	912,688	825,558
	<u>1,304,680</u>	<u>1,233,730</u>	<u>1,177,812</u>	<u>4,435,210</u>	<u>4,437,209</u>
<b>Transfers</b>					
6900 Transfers Out	16,807,558	12,356,318	10,478,981	265,247	-
	<u>16,807,558</u>	<u>12,356,318</u>	<u>10,478,981</u>	<u>265,247</u>	<u>-</u>
<b>Other</b>					
5430 Bad Debt	62,444	50,165	37,999	-	-
6005 Capitalized Expenditures	(3,540,049)	(6,292,574)	(12,077,086)	-	-
6007 Pension Expense - GASB 68	-	(108,097)	(342,957)	-	-
6010 Depreciation Expense	8,113,308	8,123,190	8,241,712	-	-
6015 Loss on Disposal of Assets	(6,457)	-	-	-	-
6030 GASB 31 Adjmt	(332,025)	(96,144)	(198,734)	-	-
	<u>4,297,221</u>	<u>1,676,540</u>	<u>(4,339,066)</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ 48,057,418</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 79,421,518</b>	<b>\$ 61,635,909</b>

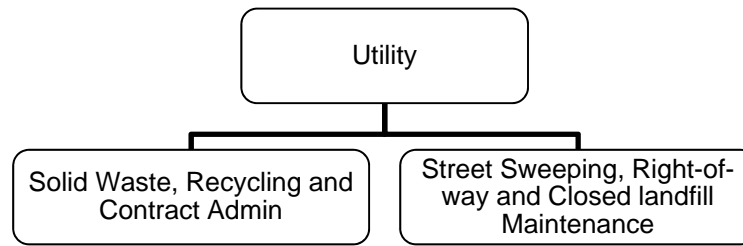
**Expenditure Summary by Category**

	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Amended</b>	<b>Adopted</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>Budget</b>	<b>Budget</b>
				<b>FY 2016-17</b>	<b>FY 2017-18</b>
Personnel	\$ 7,087,361	\$ 7,236,451	\$ 7,486,249	\$ 8,304,249	\$ 8,749,871
Maintenance & Operations	9,926,303	11,147,017	12,281,004	21,428,016	20,063,605
Internal Service Charges	5,119,211	5,040,027	4,959,055	5,355,860	5,365,224
Capital Outlay	3,515,084	5,252,761	9,884,718	39,632,936	23,020,000
Debt Service	1,304,680	1,233,730	1,177,812	4,435,210	4,437,209
Transfers	16,807,558	12,356,318	10,478,981	265,247	-
Other	4,297,221	1,676,540	(4,339,066)	-	-
<b>Total Expenditures</b>	<b>\$ 48,057,418</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 79,421,518</b>	<b>\$ 61,635,909</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1721 - Sewer Operating	7,951,801	18,987,693	16,543,039	53,033	-
1722 - Sewer F/A Replacement	397,171	734	(119,321)	-	-
1726 - Sewer Expansion/Improv	384,869	356,190	77,911	-	-
1727 - Sewer Debt Service	15,855,000	1,038,747	1,461,693	-	-
800010721 - Sewer Adm & General	4,881,824	4,869,694	4,721,841	6,054,454	5,888,689
800010722 - Sewer Capital Projects	-	-	485	1,254,222	1,502,300
800800721 - Facilities Maintenance	2,005,085	2,241,974	2,380,801	2,160,077	2,276,678
800800722 - Operating Activities	4,647	-	-	-	-
800803721 - Sewer Collections	3,240,541	3,506,703	3,454,293	3,437,763	3,589,764
800804721 - La Salina Wastewater	2,864,080	3,113,760	2,779,483	3,183,751	3,012,339
800805721 - San Luis Rey Wastewater	7,000,809	6,865,047	7,285,056	7,396,936	7,546,694
800806721 - Sewer Laboratory	799,771	705,344	834,188	784,323	722,107
800807721 - Sewer SCADA Program	253,176	233,149	235,561	532,141	528,544
800808721 - Sewer GIS Program	242,331	229,741	182,224	313,359	326,485
800812722 - Misc Sewer Projects	647,615	479,189	909,149	345,890	200,000
805809727 - SLR Interim Exp DS	589,194	547,054	504,155	2,926,391	2,926,391
805811727 - Sewer Emergency Outfall Ln D/S	152,253	147,630	171,878	-	-
805813727 - OPFA Sewer 2013 Ref Ser A	570,561	539,046	506,314	1,511,419	1,515,918
909122700722 - La Salina WWTP Upgrades	(1)	-	-	600,116	300,000
909122900722 - OsideBlvd LiftStation Relocat	-	-	-	6,535,492	-
909123100722 - SLR Digester Rehabilitation	-	-	-	479,785	-
909123500722 - SLR Maint Bldg Upgrades	-	-	-	4,619,772	4,000,000
909125500722 - SLR Major Plant Improv	-	(1)	1	5,439,323	2,000,000
909130300722 - Lake Ave Sewer Replacmnt	-	1	(1)	-	-
909130400722 - SLR Electrical Upgrades	-	-	1	1,638,474	-
909130500722 - Sewer SCADA Upgrades	-	-	-	4,763,017	-
909136700722 - DwnTwn Swr Pipeline Phs 1 of 5	-	-	-	4,379,243	-
909136716722 - DwnTwn Swr Pipeline Phs 2 of 5	-	-	-	3,600,000	3,600,000
909137500722 - La Salina Pump Station	-	-	-	2,603,699	7,000,000
909137700722 - Swr Pipeline Capacity Upgrades	-	-	-	1,400,000	400,000
909141815722 - Bandstand Pump Station/Reloect	-	-	-	119,009	1,500,000
909145816722 - Sewer Flowmeter Upgrades	-	-	-	350,000	-
909145916722 - Pipeline Rehab Program	-	-	-	1,800,000	1,800,000
909146016726 - SLR Plant Outfitting	-	-	-	300,000	4,000,000
909148617726 - Inns at Buena Vista Sewer Line	-	-	-	-	750,000
909149117722 - BVista Lift Station Rplcmnt	-	-	-	-	1,000,000
909548800722 - Land Outfall	-	-	-	5,233,574	3,500,000
909557700726 - Haymar Intercptr Swr	-	-	-	827,982	-
909953000722 - Lift Stations Upgrade	-	-	-	507,957	500,000
909130600722 - CIPP Sliplining Project	-	-	-	744,917	500,000
909130700726 - Ocean Outfall Capacity Study	6,750	1,350	-	91,900	-
909149017722 - Food Waste To Energy	-	-	-	-	750,000
909122800722 - Sewer System Odor Study	209,941	1,966	-	-	-
909136300722 - CCTV VCP Sewer Pipe	-	-	-	1,129,155	-
909831500726 - Myers/Tait St S/L (2)	-	-	-	-	-
909139400722 - OMGC Lift Station	-	-	-	-	-
909139500722 - SLRWWTP Facility Paint Project	-	-	-	-	-
909133300722 - Haymar ECA #1 CIPP Project	-	443	-	-	-
909133400722 - Haymar ECA #2 CIPP Project	-	-	-	-	-
909139300722 - Tremont Alley 8" Swr Rplcmnt	-	59,790	-	-	-
909140700722 - VistaOceana/Bella Swr Rplcmnt	-	-	1	-	-
909145515722 - Mesa/Garrison Swr Rplcmnt	-	-	1	-	-
909147315722 - Loma Alta Sewer Relocation	-	-	-	2,304,344	-
909978000722 - Misc Sewer Projects	-	17,600	-	-	-
<b>Total Expenditures</b>	<b>\$ 48,057,418</b>	<b>\$ 43,942,844</b>	<b>\$ 41,928,753</b>	<b>\$ 79,421,518</b>	<b>\$ 61,635,909</b>

**Organizational Chart by Function**



***Service Description***

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

***Major Accomplishments***

- Achieved a 68% recycling/diversion rate, allowing Oceanside to continue to be in compliance with two primary California recycling state mandates AB 939 (minimum municipal diversion) and AB 341 (mandatory commercial recycling; statewide goal of 75% recycling rate by 2020). Population growth and tourism have both had impacts to our diversion rate. Future advancements in organics diversion will help our City achieve our higher than standard zero waste diversion goals. Met state waste reduction requirements with a disposal rate of 4.1 pounds per person per day, below the targeted requirement of 6.3 pounds per person per day.
- Successfully implemented Year 5 of the City’s Zero Waste Strategic Plan, which included ongoing expansion of the “Road to Zero Waste” residential and commercial recycling education and outreach program; enhanced implementation of AB 341 (mandatory commercial recycling) with over 90% voluntary compliance; increased membership to the Green Oceanside Business Network; ongoing development enhancement of “Curb Up” Waste Management and Goodwill’s enhanced reuse and recovery collection service; and continued expansion of the Oceanside Unified School District Zero Waste program (13 out of 23 schools).
- Enhanced recycling services and construction and demolition service options to provide efficiencies and rate incentives for both residential and

commercial customers. Created and implemented a Unified Inspection Program through the Lucity work order system that makes environmental inspections more efficient for both the City and the customers impacted resulting in greater voluntary compliance for all environmental requirements as related to clean water, water conservation, and solid waste and recycling.

- Commencement of an Organics Feasibility Study to be completed by summer of 2017 that will identify preferred options for the highest and best use of organics (food scraps, yard waste) processing in Oceanside.
- In order to minimize the amount of organics being sent for recycling or landfill, the City has proactively been establishing partnerships and infrastructure to support greater efficiency for food recovery programs in Oceanside, in order to feed people food that would otherwise go to waste. Awareness events and key strategy meetings have been focused on developing routing systems that would support the eventual development of the Food Recovery/Culinary Arts Kitchen at the El Corazon Senior Center.
- Conducted an extensive public stakeholder process that eventually led to the City adoption of a Single-Use Carryout Bag Ordinance in Oceanside. The City’s ordinance was void, in November, when the State Single-Use Carryout Bag Mandate passed. City staff implemented the State Bag Mandate immediately through mailing, face to face support meetings for impacted businesses, as well as through community presentations.
- Provided additional public recycling opportunities at the strand, harbor, downtown district, and other recreational areas as part of a multi-phase public recycling zero waste initiative that calls for a 1:1 ratio of waste to recycling access at all public areas by 2020.
- Continued to audit and review City facilities and solid waste services in fiscal year 16/17, to ensure the maximum use of waste reduction and recycling programs, along with continued compliance with the City’s Environmentally Preferable Purchasing Policy.

- Continued to promote and incentivize community use of the Green Oceanside App and a “waste wizard” tool that provides residents and businesses the opportunity to search simple options for reuse, and recycling of all items at [www.greenoceanside.org](http://www.greenoceanside.org).
- Continued to expand and support major Green Oceanside events and programs such as Love Your Planet Sustainability/Zero Waste community workshop series; Earth Month; Earth Festival; Green Business Mixer Event; Green Oceanside Business Network; Zero Waste Beach Day Campaign; Bilingual community outreach and community garden support; Used Oil Filter Collection events; Zero Waste Harbor Initiative; Green Oceanside booth education; Green Oceanside schools presentations; Green Oceanside website; and Green Oceanside Mobile App.
- Worked with APCD staff in assessing the Mission Avenue Landfill’s (MAL) potential need to be enrolled in the State of California’s more stringent Greenhouse Gas monitoring and reporting standards. Provided data and analysis that argued that MAL did not meet the size criteria for the implementation of the new program. After some discussion and further consideration, the APCD rescinded their order to enroll in the more stringent and costly reporting program.
- Finalized enrollment of the Mission Ave. Landfill (MAL) into RWQCB General Order 2012 – 0001/0002 thus eliminating the outdated General Order for MAL and its need for enrollment in the IGP storm water program. This move streamlines reporting requirements by aligning Finalized MAL with the Maxson St. landfill for the first time.
- Neared completion on the automated remote based landfill flare controller hardware and software applications for both landfill facilities.
- Continued discussion with the County LEA and made operational changes to continue addressing the off-site LFG migration issues at Maxson Street Landfill.

***Future Objectives***

- Carry out the implementation of the City’s Zero Waste strategic planning efforts to meet and exceed the City’s goal of 75% diversion by 2020, through the commencement of Phase 2 plan objectives (2017-2022). Phase 2, 2017 Plan objectives to be implemented are focused on organics processing infrastructure development; passage of a Polystyrene Take-Out Ban; and Extended Producer Responsibility Ordinance for Sharps, Pharmaceuticals and difficult to manage

- materials. Plan, monitor and develop infrastructure and supporting program implementation for commercial food waste and organics diversion through food donation/recovery; composting and/or anaerobic digestion, in compliance with Mandatory Organics Waste Diversion for Commercial Generators (AB 1826). Prepare and submit initial compliance report to CalRecycle for AB 1826.
- Complete the Organics Feasibility Study to determine future processing options and infrastructure needs, and contractual servicing options for the City of Oceanside.
- Support the development of a Biosolids Management Plan for organics processing, renewable energy, production, and local processing of residuals for soil amendment.
- Develop an Oceanside food donation/recovery program that provides for the donation and processing of edible food that would otherwise be wasted, through the expansion of service opportunities, partnerships, and the development of a commercial scale kitchen at the El Corazon Senior Center.
- Update Oceanside City Code to support goals and state mandates for mandatory commercial recycling, organics recycling, trash enclosure specifications, minimum service levels and construction and demolition recycling, illegal dumping, and third party recycling.
- Enhance opportunities and implement Extended Producer Responsibility programs and policies for recycling and safe disposal of difficult to recycle materials such as, but not limited to, household hazardous waste; universal waste; pharmaceuticals; and sharps materials.
- Expand City, school, and business waste reduction, reuse and recycling programs to meet applicable state mandates.
- Expand the City’s Green Oceanside Road to Zero Waste programs to incorporate a diverse array of environmental education opportunities such as mobile education hubs, environmental centers, and educational community garden kiosks.
- Create service route efficiencies and eliminate obsolete or nuisance public trash containers to create additional opportunity and strategic placement for recycling in the downtown district and other high uses areas in order to meet our Citywide goal of 1-1 public trash to recycling ratio.
- Continue to support and provide guidance, technical support and resources to new development in Oceanside through the plan development process and Green Oceanside Business support program.

- Continue to support and provide technical support and recycling infrastructure to all Oceanside special events.
- Support ongoing development of and nexus of zero waste and sustainability to local food system initiatives; agritourism; farm to table to farm opportunities; carbon farming options through compost application; community gardens; and zero waste related climate change policies.
- Implement the first Annual Greenfeast Oside “Farm to Fork to Farm” event and partnership in the South Morro Hills area.
- Continue to expand and support major Green Oceanside events and programs such as Love Your Planet Sustainability/Zero Waste community workshop series; Earth Month; Quarterly Clean Up Events; Earth Festival; Green Business Mixer Event; Green Oceanside Business Network; Zero Waste Beach Day Campaign; Bilingual community outreach and community garden support; Used Oil Filter Collection events; Zero Waste Harbor Initiative; Green Oceanside booth education; Green Oceanside schools presentations; Green Oceanside website; and Green Oceanside Mobile App.
- Continue to seek additional grant funding opportunities for all zero waste programs with a particular focus on organics infrastructure; illegal dumping/homeless encampment abatement on waterways; Food Recovery programs; Beverage Container Recycling; Used Oil Recycling; community gardens; and school support programs.
- Gain full control over the LFG offsite migration at Maxson St. LF and continue to engage the County to release the site from weekly monitoring probe reading.
- Complete the installation and implementation of the flare controller offsite application control system.
- Effectively manage and help implement the handling of SW complaints on public ROW and code enforcement response to address with property owners.

ENTERPRISE FUNDS

Budget Summary - Solid Waste Disposal

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Personnel</b>					
5105 Regular Employees	\$ 170,566	\$ 243,440	\$ 270,176	\$ 348,941	\$ 420,443
5110 Temporary/Part Time Employees	2,537	-	12,016	21,020	24,826
5120 Overtime	1,043	354	-	1,000	1,000
5206 Fringe Benefit Burden-Wcomp	2,303	3,115	6,297	4,745	6,034
5207 Fringe Benefit Burden	63,123	110,581	110,001	162,407	198,435
5212 Pension Bond Debt Charge	2,340	3,455	3,611	4,126	4,977
5230 Auto Allowance	20	-	-	390	390
5235 Compensated Absences	(51,288)	22,703	8,274	-	-
	190,644	383,648	410,375	542,629	656,105
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	17,012,866	17,154,247	17,427,570	17,840,819	18,127,989
5306 Professional Svc w/IT alloc	-	-	-	80,000	130,000
5315 Utilities	3,636	3,980	2,364	-	-
5320 Repair and Maintenance	30,089	1,590	14,350	-	-
5325 Infrastructure < \$100K	-	-	128,952	20,250	-
5326 Studies & Reports	-	42,895	5,694	-	20,000
5330 Machry & Equip <\$10K	1,602	531	-	2,500	7,500
5335 Rents & Leases - Equip, Bldgs	1,404	2,214	7,027	-	-
5345 Travel & Conference	1,710	5,175	1,847	10,000	8,000
5350 Training - Registrtn Fees	370	2,136	3,214	4,000	20,000
5355 Matl Supplies&Services	173,663	430,837	391,831	613,925	455,300
5360 Advertising	294	14,458	5,193	15,000	20,000
5365 Marketing	-	-	1,100	-	-
5370 Postage	83	6	61	1,000	1,000
5375 Dues,Books&Subs	-	1,073	1,162	200	1,000
5380 Uniform	370	3,097	215	-	-
5385 Telephone	62	-	-	-	-
5390 Taxes, Licenses & Permits	-	-	-	500	500
5440 Radio Network Operating Cost	-	-	-	8,250	-
	17,226,149	17,662,239	17,990,580	18,596,444	18,791,289
<b>Internal Service Charges</b>					
5600 Internal Service Charges	1,345,083	1,387,102	1,380,589	1,245,981	1,401,597
	1,345,083	1,387,102	1,380,589	1,245,981	1,401,597
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	-	-	-	310,000	400,000
5705 Auto Equipment	-	-	27,823	110,876	-
	-	-	27,823	420,876	400,000
<b>Transfers</b>					
6900 Transfers Out	4,966,441	5,007,443	5,483,458	5,698,910	5,719,710
	4,966,441	5,007,443	5,483,458	5,698,910	5,719,710
<b>Other</b>					
5430 Bad Debt	13,030	14,531	6,978	-	-
6005 Capitalized Expenditures	-	-	(458,494)	-	-
6007 Pension Expense - GASB 68	-	(5,527)	(23,019)	-	-
6010 Depreciation Expense	4,735	-	927	-	-
	17,765	9,004	(473,608)	-	-
<b>Total Expenditures</b>	<b>\$ 23,746,082</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 26,504,840</b>	<b>\$ 26,968,701</b>

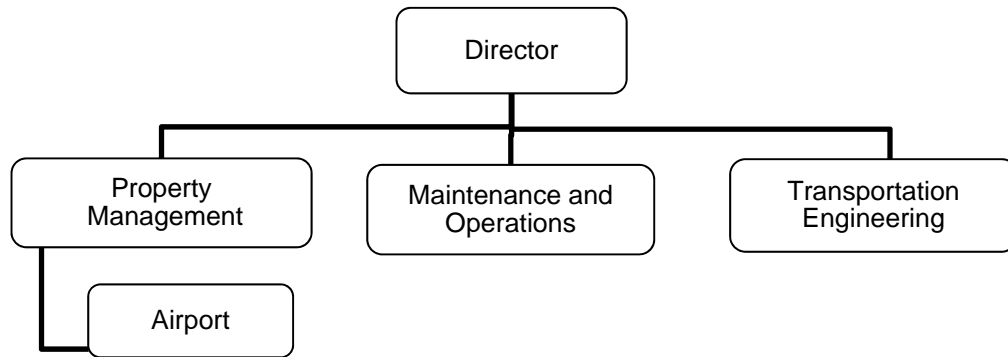
**Expenditure Summary by Category**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Personnel	\$ 190,644	\$ 383,648	\$ 410,375	\$ 542,629	\$ 656,105
Maintenance & Operations	17,226,149	17,662,239	17,990,580	18,596,444	18,791,289
Internal Service Charges	1,345,083	1,387,102	1,380,589	1,245,981	1,401,597
Capital Outlay	-	-	27,823	420,876	400,000
Transfers	4,966,441	5,007,443	5,483,458	5,698,910	5,719,710
Other	17,765	9,004	(473,608)	-	-
<b>Total Expenditures</b>	<b>\$ 23,746,082</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 26,504,840</b>	<b>\$ 26,968,701</b>

**Expenditure Summary by Program**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1731 - Solid Waste Disposal	(127,166)	-	927	53,033	-
700000731 - Solid Waste Disposal	13,030	14,531	6,983	-	-
700010731 - Waste & Recycling Admin	20,354,900	20,973,590	20,957,893	22,045,488	22,701,857
700702731 - Solid Waste - City Svcs	3,471,537	3,342,587	3,758,384	3,868,153	3,816,844
817128700272 - Bev Container Competitive Grt	11,581	-	-	-	-
817134300272 - Used Oil Payment Program #4	6,261	43,059	-	-	-
817134315272 - Used Oil Payment Program #5	-	4,414	43,010	-	-
817134316272 - Used Oil Payment Program #6	-	-	4,173	47,198	-
917617100272 - Beverage Container Program	15,939	71,255	47,847	43,497	-
817134317272 - Used Oil Payment Program #7	-	-	-	47,471	-
919145715731 - AB1826 Compliance Food/Organic	-	-	-	400,000	450,000
<b>Total Expenditures</b>	<b>\$ 23,746,082</b>	<b>\$ 24,449,436</b>	<b>\$ 24,819,217</b>	<b>\$ 26,504,840</b>	<b>\$ 26,968,701</b>

**Organizational Chart by Function**



**Service Description**

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

**Major Accomplishments**

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**City Services**

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

**Sustainable Growth**

- Master Plan Study approved which is needed for the future development of the airport.

**Future Objectives**

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**City Services**

- Obtain a grant from the FAA for runway and taxiway rehabilitation improvement design. The design needs to be completed before a grant for the construction of the improvements can be requested.
- Continue to rehabilitate the remaining older airport hangar and the terminal building.

**Sustainable Growth**

- Complete the drainage study at the airport and begin the design for the apron, taxiway and runway improvements.

ENTERPRISE FUNDS

Budget Summary - Airport

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	182,898	25,686	-	102,244	-
5355 Matl Supplies&Services	-	-	10,000	10,000	10,000
	182,898	25,686	10,000	112,244	10,000
<b>Internal Service Charges</b>					
5600 Internal Service Charges	3,218	2,988	2,203	3,549	3,549
	3,218	2,988	2,203	3,549	3,549
<b>Debt Service</b>					
5651 Principal	-	-	-	77,444	81,222
5652 Interest	19,446	15,992	12,346	83,790	83,564
	19,446	15,992	12,346	161,234	164,786
<b>Transfers</b>					
6900 Transfers Out	98,115	98,642	98,886	88,238	88,099
	98,115	98,642	98,886	88,238	88,099
<b>Other</b>					
6010 Depreciation Expense	64,325	64,325	77,538	-	-
6030 GASB 31 Adjmt	(3,334)	(746)	(1,647)	-	-
	60,991	63,579	75,891	-	-
<b>Total Expenditures</b>	<b>\$ 364,668</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 365,265</b>	<b>\$ 266,434</b>

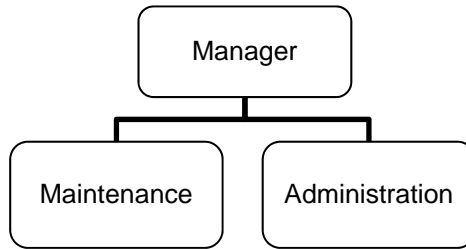
Expenditure Summary by Category

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance & Operations	182,898	25,686	10,000	112,244	10,000
Internal Service Charges	3,218	2,988	2,203	3,549	3,549
Debt Service	19,446	15,992	12,346	161,234	164,786
Transfers	98,115	98,642	98,886	88,238	88,099
Other	60,991	63,579	75,891	-	-
<b>Total Expenditures</b>	<b>\$ 364,668</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 365,265</b>	<b>\$ 266,434</b>

Expenditure Summary by Program

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1741 - Airport	62,732	64,154	77,257	-	-
1742 - Airport Debt Service Fd	(1,741)	(575)	(1,366)	-	-
810826742 - Airport DS Operating	19,446	15,992	12,346	161,234	164,786
810850741 - Airport Maintenance & Oper	101,333	101,630	101,089	91,787	91,648
817124500272 - California Aid to Airports	9,919	10,000	10,000	26,981	10,000
822127900274 - FAA Airport Imprvmnt Program	172,979	15,686	-	-	-
822147515274 - FAA Drainage Study	-	-	-	85,263	-
<b>Total Expenditures</b>	<b>\$ 364,668</b>	<b>\$ 206,887</b>	<b>\$ 199,326</b>	<b>\$ 365,265</b>	<b>\$ 266,434</b>

**Organizational Chart by Function**



**Mission Statement**

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

**Service Description**

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

**Major Accomplishments**

**Quality of Life**

- Continued evaluation of the Harbor's condition by having piles and docks inspected; developing best estimate of remaining life of all docks.
- Accomplished enhanced staffing in Harbor Administration.
- Installed drought-tolerant landscaping at Harbor Administrative office.
- Installed new front counter and cabinets in the Administrative office.
- Replaced dock approach ramp at Q-dock.
- Replaced gangway to the commercial fishing dock.
- Replaced gear box at Coast Guard Dock.
- Completed LED lighting in parking lots at Harbor Beach area for enhanced public safety and energy savings.

- Widened sidewalk along North Pacific Street.
- Reduced the number of impounded boats through the SAVE Grant.
- Completed ADA compliance study in Harbor Parking lots.
- The Harbor Office now accepts online & in-person credit card payments for services.
- Installed second cashier's station to improve customer service at Harbor Administration's front counter.
- Installed Marina trash skimmers to enhance harbor water quality.

**Future Objectives**

**Quality of Life**

- Prepare RFP for replacement of J-dock.
- Install new card reader key system for the docks and Boater Service Buildings for greater security and access control.
- Install Wi-Fi communication for the slip-renters throughout the harbor (partial coverage now).
- Review requirements for complete remodel of Harbor Restroom #2 at 240 Harbor Drive.
- Install new utility pedestals and gussets at M-dock.
- Improve electrical connections to utility pedestals in the pull boxes on every dock.
- Implement automated guest dock check-in and payment(s).
- Continue working with the owners of Joe's Crab Shack to address needed building improvements.
- Review options for paid parking in Lot #1.
- Apply for 2017-2018 SAVE Grant by April 30, 2017.
- Work to improve Harbor water quality; consider additional marina trash skimmer placements to capture additional marine debris.

ENTERPRISE FUNDS

Budget Summary - Harbor

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
<b>Maintenance &amp; Operations</b>					
5305 Professional Services	404,263	2,820	-	-	-
5326 Studies & Reports	5,000	-	-	-	-
5335 Rents & Leases - Equip, Bldgs	537,897	625,849	650,720	606,658	653,943
5355 Matl Supplies&Services	21,029	(2,494)	-	-	-
5405 Administration Fees	380	779	747	1,000	1,200
5425 Fiscal Agent/Other Fees	66,805	2,175	2,000	2,200	2,200
	<u>1,035,374</u>	<u>629,129</u>	<u>653,467</u>	<u>609,858</u>	<u>657,343</u>
<b>Internal Service Charges</b>					
5600 Internal Service Charges	42,976	33,954	27,375	76,998	6,300
	<u>42,976</u>	<u>33,954</u>	<u>27,375</u>	<u>76,998</u>	<u>6,300</u>
<b>Capital Outlay</b>					
5703 Infrastructure < \$100K	3,760	-	-	-	-
5705 Auto Equipment	-	-	258,451	-	-
	<u>3,760</u>	<u>-</u>	<u>258,451</u>	<u>-</u>	<u>-</u>
<b>Debt Service</b>					
5651 Principal	-	-	-	310,000	357,603
5652 Interest	55,430	32,517	25,117	21,400	5,500
	<u>55,430</u>	<u>32,517</u>	<u>25,117</u>	<u>331,400</u>	<u>363,103</u>
<b>Transfers</b>					
6900 Transfers Out	5,127,770	5,375,546	5,504,280	6,402,721	6,196,682
	<u>5,127,770</u>	<u>5,375,546</u>	<u>5,504,280</u>	<u>6,402,721</u>	<u>6,196,682</u>
<b>Other</b>					
5430 Bad Debt	-	-	13,721	-	-
6005 Capitalized Expenditures	(441,098)	6,720	(258,451)	-	-
6010 Depreciation Expense	676,211	663,772	644,233	-	159,900
6015 Loss on Disposal of Assets	4,011	-	-	-	-
6030 GASB 31 Adjmt	(29,034)	(5,946)	(14,996)	-	-
	<u>210,090</u>	<u>664,546</u>	<u>384,507</u>	<u>-</u>	<u>159,900</u>
<b>Total Expenditures</b>	<b>\$ 6,475,400</b>	<b>\$ 6,735,692</b>	<b>\$ 6,853,197</b>	<b>\$ 7,420,977</b>	<b>\$ 7,383,328</b>

**Expenditure Summary by Category**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance & Operations	1,035,374	629,129	653,467	609,858	657,343
Internal Service Charges	42,976	33,954	27,375	76,998	6,300
Capital Outlay	3,760	-	258,451	-	-
Debt Service	55,430	32,517	25,117	331,400	363,103
Transfers	5,127,770	5,375,546	5,504,280	6,402,721	6,196,682
Other	210,090	664,546	384,507	-	159,900
<b>Total Expenditures</b>	<b>\$ 6,475,400</b>	<b>\$ 6,735,692</b>	<b>\$ 6,853,197</b>	<b>\$ 7,420,977</b>	<b>\$ 7,383,328</b>

**Expenditure Summary by Program**

	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Amended Budget FY 2016-17	Adopted Budget FY 2017-18
1751 - Harbor	6,475,400	6,728,646	6,853,197	7,420,977	7,383,328
910539400751 - ForceMain Harborlift St	-	-	-	-	-
910543700751 - Storage Facility & Parking Lot	-	7,046	-	-	-
910127500751 - Harbor Lift Station #4	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,475,400</b>	<b>\$ 6,735,692</b>	<b>\$ 6,853,197</b>	<b>\$ 7,420,977</b>	<b>\$ 7,383,328</b>

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# APPENDIX

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
<b>GENERAL GOVERNMENT</b>								
<b>City Council</b>								
	Council Aide	5.00	5.00	5.00	5.00	-	5.00	
	Councilperson	3.55	3.55	3.57	4.00	-	4.00	
	Mayor	0.90	0.90	0.90	1.00	-	1.00	
	Office Specialist I	-	-	-	-	-	-	
	<b>Subtotal</b>	<b>9.45</b>	<b>9.45</b>	<b>9.47</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	
<b>City Clerk</b>								
	Administrative Secretary	2.00	2.00	2.00	2.00	-	2.00	
	Assistant City Clerk	1.00	1.00	1.00	1.00	-	1.00	
	City Clerk	1.00	1.00	1.00	1.00	-	1.00	Part Time
	Document Technician	2.00	2.00	3.00	3.00	(1.00)	2.00	
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Records Center Technician	-	-	-	-	1.00	1.00	
	Records Manager	1.00	1.00	1.00	1.00	-	1.00	
	Senior Office Specialist	1.00	1.00	-	-	-	-	
	<b>Subtotal</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	
<b>City Treasurer</b>								
	City Treasurer	0.94	0.94	0.94	1.00	-	1.00	Part Time
	Treasury Manager	1.00	1.00	1.00	1.00	-	1.00	
	Treasury Technician	1.00	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>2.94</b>	<b>2.94</b>	<b>2.94</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	
<b>City Manager</b>								
	<i>City Manager</i>							
	Administrative Analyst I	-	-	-	-	1.00	1.00	
	Associate Planner	0.25	-	-	-	-	-	
	Assistant City Manager	-	-	0.60	0.60	-	0.60	
	City Manager	0.23	0.23	0.23	0.23	-	0.23	
	Deputy City Manager	0.60	0.60	1.00	-	-	-	
	Program Specialist	2.00	2.00	2.00	2.00	(1.00)	1.00	
		<b>3.08</b>	<b>2.83</b>	<b>3.83</b>	<b>2.83</b>	<b>-</b>	<b>2.83</b>	
	<i>Information Technologies</i>							
	Applications Analyst I	1.00	1.00	1.00	1.00	(1.00)	-	
	Applications Analyst II	-	-	-	-	1.00	1.00	
	Applications Analyst IV	3.00	2.85	2.85	2.85	-	2.85	
	Assistant City Manager	-	-	0.20	0.20	-	0.20	
	Chief Information Officer	-	-	-	-	-	-	
	City Manager	0.04	0.04	0.04	0.04	-	0.04	
	Deputy City Manager	0.20	0.20	-	-	-	-	
	Information Systems Analyst I	1.00	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst II	4.00	2.00	2.00	2.00	-	2.00	
	Information Systems Analyst II (unfunded)	-	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst III	-	1.00	1.00	1.00	-	1.00	
	Information Systems Analyst IV	2.00	2.00	2.00	2.00	-	2.00	
	Information Technologies Division Manager	0.85	0.85	0.85	0.85	-	0.85	
	Information Technologies Purchasing and Contract Coordinator	-	-	1.00	1.00	-	1.00	
	Management Analyst	1.00	1.00	-	-	-	-	
	Senior Information Technologies Analyst	1.85	2.00	2.00	2.00	-	2.00	
		<b>14.94</b>	<b>14.94</b>	<b>14.94</b>	<b>14.94</b>	<b>-</b>	<b>14.94</b>	
	<i>Economic and Community Development</i>							
	Assistant City Manager	-	-	-	0.80	-	0.80	
	Development Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Development Coordinator	1.00	1.00	1.00	-	-	-	
	Economic Development Manager	-	-	-	1.00	-	1.00	
	Economic Development Director (unfunded)	-	-	1.00	1.00	-	1.00	
		<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.80</b>	<b>-</b>	<b>3.80</b>	
	<i>General Services</i>							
	Applications Analyst IV	-	0.15	0.15	0.15	-	0.15	
	Call Center Coordinator	4.00	4.00	4.00	4.00	-	4.00	
	Chief Information Officer	-	-	-	-	-	-	
	Information Technologies Division Manager	0.15	0.15	0.15	0.15	-	0.15	
	Senior Information Technologies Analyst	0.15	-	-	-	-	-	
		<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>-</b>	<b>4.30</b>	

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
	<i>Successor Agency</i>							
	Associate Planner	0.75	-	-	-	-	-	
	City Attorney	0.22	-	-	-	-	-	
	City Manager	0.13	-	-	-	-	-	
	Financial Services Director	0.15	-	-	-	-	-	
		1.25	-	-	-	-	-	
	<b>Subtotal</b>	<b>25.57</b>	<b>24.07</b>	<b>26.07</b>	<b>25.87</b>	-	<b>25.87</b>	
<b>City Attorney</b>								
	Assistant City Attorney	0.93	1.88	1.88	1.88	-	1.88	
	City Attorney	0.78	0.78	0.78	0.78	-	0.78	
	Deputy City Attorney I	1.00	2.00	2.00	2.00	-	2.00	
	Deputy City Attorney II	1.95	1.00	-	-	-	-	
	Legal Secretary	2.00	1.00	1.00	1.00	-	1.00	
	Paralegal II	1.00	1.00	1.00	1.00	-	1.00	
	Senior Legal Secretary	-	1.00	1.00	1.00	-	1.00	
	Supervising Deputy City Attorney	1.00	-	-	-	-	-	
	Senior Deputy City Attorney	-	-	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	<b>8.66</b>	-	<b>8.66</b>	
<b>Financial Services</b>								
	Accounting Clerk	1.00	1.00	1.00	1.00	-	1.00	
	Accounting Manager	1.00	1.00	1.00	1.00	-	1.00	
	Accounting Specialist II	2.00	2.00	2.00	2.00	-	2.00	
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00	
	Business License Inspector	1.00	1.00	1.00	1.00	-	1.00	
	Customer Account Rep I	1.00	2.00	3.00	2.00	2.00	4.00	
	Customer Account Rep II	10.00	9.00	9.00	11.00	(2.00)	9.00	
	Customer Service Supervisor	2.00	2.00	2.00	2.00	-	2.00	
	Financial Analyst	1.00	1.00	1.00	1.00	-	1.00	
	Financial Services Director	0.85	0.85	0.85	0.85	-	0.85	
	Financial Services Div Mgr	1.00	1.00	1.00	1.00	-	1.00	
	Office Specialist II	1.00	1.00	1.00	1.00	-	1.00	
	Payroll Technician II	2.00	2.00	2.00	2.00	-	2.00	
	Revenue Compliance Inspector	1.00	1.00	-	-	-	-	
	Senior Customer Account Rep	4.00	4.00	4.00	4.00	-	4.00	
	Supervising Accountant	1.00	1.00	2.00	2.00	-	2.00	
	<b>Subtotal</b>	<b>30.85</b>	<b>30.85</b>	<b>31.85</b>	<b>32.85</b>	-	<b>32.85</b>	
<b>Human Resources</b>								
	Human Resources Analyst I	1.00	1.00	1.00	-	-	-	
	Human Resources Analyst II	1.00	1.00	1.00	2.00	-	2.00	
	Human Resources Assistant - HRAdmin	0.80	0.80	0.60	0.60	-	0.60	
	Human Resources Director	0.70	0.85	0.70	0.60	-	0.60	
	Human Resources Division Manager	-	1.00	1.00	1.00	-	1.00	
	Human Resources Technician - HRAdmin	3.00	3.00	3.00	3.00	-	3.00	
	LOA (unfunded)	-	-	2.00	2.00	-	2.00	
	Management Analyst	-	-	1.00	0.60	-	0.60	
	Principal Human Resources Analyst	2.00	-	-	-	-	-	
	Senior Human Resources Analyst	-	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>8.50</b>	<b>8.65</b>	<b>11.30</b>	<b>10.80</b>	-	<b>10.80</b>	
	<i>Risk Management/Workers Comp</i>							
	Assistant City Attorney	-	0.05	0.05	0.05	-	0.05	
	Deputy City Attorney II	0.05	-	-	-	-	-	
	Human Resources Assistant - HRAdmin	0.20	0.20	0.40	0.40	-	0.40	
	Human Resources Director	0.30	0.15	0.30	0.40	-	0.40	
	Human Resources Technician -Work Comp	2.00	2.00	2.00	2.00	-	2.00	
	Management Analyst	-	-	-	0.40	-	0.40	
	Risk Manager	1.00	1.00	1.00	1.00	-	1.00	
	Safety Officer	1.00	-	-	-	-	-	
	<b>Subtotal</b>	<b>4.55</b>	<b>3.40</b>	<b>3.75</b>	<b>4.25</b>	-	<b>4.25</b>	
	<b>Subtotal</b>	<b>13.05</b>	<b>12.05</b>	<b>15.05</b>	<b>15.05</b>	-	<b>15.05</b>	
<b>NON DEPARTMENTAL</b>								
	Firefighter Paramedic (56 Hour)	-	-	4.02	-	-	-	
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>4.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**AUTHORIZED POSITIONS**

FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
<b>PUBLIC SAFETY</b>								
<b>Police</b>								
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00	
	Communications Supervisor	4.00	4.00	4.00	4.00	-	4.00	
	Community Services Officer	4.00	4.00	4.00	4.00	-	4.00	
	Community Services Officer (unfunded)	3.00	3.00	3.00	3.00	-	3.00	
	Community Services Supervisor	-	-	-	-	1.00	1.00	
	Community Services Supervisor (unfunded)	1.00	1.00	1.00	1.00	(1.00)	-	
	Crime and Intelligence Analysis Supervisor	-	-	-	-	1.00	1.00	
	Crime and Intelligence Analyst	2.00	2.00	2.00	2.00	(2.00)	-	
	Crime Prevention Specialist	3.00	3.00	3.00	3.00	(2.00)	1.00	
	Crime Prevention Specialist (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Dispatcher II	16.00	-	-	-	-	-	
	Dispatcher II (unfunded)	1.00	-	-	-	-	-	
	Evidence & Property Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Evidence & Property Technician I	2.00	2.00	-	-	-	-	
	Evidence & Property Technician II	1.00	1.00	3.00	3.00	-	3.00	
	Field Evidence Technician	11.00	11.00	11.00	11.00	(7.00)	4.00	
	Field Evidence Technician (unfunded)	3.00	3.00	3.00	3.00	-	3.00	
	Management Analyst	1.00	1.00	-	-	-	-	
	Office Specialist II (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Police Captain	3.00	3.00	3.00	3.00	-	3.00	
	Police Chief	1.00	1.00	1.00	1.00	-	1.00	
	Police Lieutenant	7.00	7.00	8.00	8.00	1.00	9.00	
	Police Lieutenant (unfunded)	2.00	2.00	1.00	1.00	(1.00)	-	
	Police Officer	175.00	180.00	181.00	185.00	-	185.00	
	Police Officer (unfunded)	7.00	3.00	2.00	2.00	-	2.00	
	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	2.00	2.00	2.00	2.00	-	2.00	
	Police Records Supervisor (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Police Records Technician	14.00	14.00	14.00	14.00	-	14.00	
	Police Records Technician (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Police Sergeant	25.00	25.00	26.00	27.00	-	27.00	
	Police Sergeant (unfunded)	1.00	1.00	-	-	-	-	
	Program Specialist	2.00	2.00	2.00	2.00	-	2.00	
	Public Safety Call Taker	4.00	5.00	5.00	5.00	-	5.00	
	Public Safety Call Taker (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Public Safety Comm Mgr	1.00	1.00	1.00	1.00	-	1.00	
	Public Safety Dispatcher	2.00	19.00	20.00	20.00	-	20.00	
	Senior Crime & Intelligence Analyst	-	-	1.00	1.00	1.00	2.00	
	Senior Crime Analyst	1.00	1.00	-	-	-	-	
	Senior Field Evidence Technician	-	-	-	-	7.00	7.00	
	Senior Management Analyst	-	-	1.00	1.00	-	1.00	
	Senior Office Specialist	6.00	6.00	6.00	6.00	-	6.00	
	Senior Office Specialist (unfunded)	1.00	1.00	1.00	1.00	-	1.00	
	Sr Police Records Technician	2.00	2.00	2.00	2.00	-	2.00	
	<b>Subtotal</b>	<b>319.00</b>	<b>321.00</b>	<b>322.00</b>	<b>327.00</b>	<b>(2.00)</b>	<b>325.00</b>	
<b>Fire</b>								
	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	1.00	-	1.00	
	Assistant Training Officer	1.00	1.00	1.00	1.00	-	1.00	
	Beach Lifeguard - Captain	1.00	1.00	1.00	1.00	-	1.00	
	Beach Lifeguard - Lieutenant	2.00	2.00	2.00	2.00	-	2.00	
	Beach Lifeguard - Sergeant	3.00	3.00	3.00	4.00	-	4.00	
	Beach Lifeguard - Sergeant (unfunded)	1.00	1.00	1.00	-	-	-	
	Courier	1.00	1.00	1.00	-	-	-	
	Deputy Fire Chief	-	-	1.00	2.00	-	2.00	
	Fire Battalion Chief (40 Hour)	3.00	3.00	2.00	1.00	-	1.00	
	Fire Battalion Chief (56 Hour)	3.00	3.00	3.00	3.00	-	3.00	
	Fire Captain (40 Hour)	-	-	-	2.00	-	2.00	
	Fire Captain (56 Hour)	25.00	25.00	25.00	24.00	-	24.00	

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
	Fire Chief	1.00	1.00	1.00	1.00	-	1.00	
	Fire Engineer (56 Hour)	24.00	24.00	24.00	24.00	-	24.00	
	Fire Plans Examiner	-	1.00	-	-	-	-	
	Fire Safety Specialist	2.00	2.00	2.00	1.00	-	1.00	
	Firefighter Paramedic (40 Hour)	-	-	-	1.00	-	1.00	
	Firefighter Paramedic (56 Hour)	48.00	59.00	54.98	53.00	-	53.00	
	Management Analyst	-	-	-	1.00	-	1.00	
	Senior Office Specialist	1.00	-	-	-	1.00	1.00	
	Office Specialist II	-	-	1.00	2.00	(1.00)	1.00	
	<b>Subtotal</b>	<b>119.00</b>	<b>131.00</b>	<b>126.98</b>	<b>126.00</b>	<b>-</b>	<b>126.00</b>	
<b>PUBLIC WORKS</b>								
<b>Public Works</b>								
	Accounting Technician	2.00	2.00	-	-	-	-	
	Administrative Analyst I	-	-	1.00	1.00	(1.00)	-	
	Assistant City Manager	-	-	0.20	0.20	-	0.20	
	Associate Engineer	-	-	-	-	0.50	0.50	
	Associate Traffic Engineer	-	-	-	-	1.86	1.86	
	Automotive Technician II	2.00	2.00	2.00	1.00	(1.00)	-	
	Automotive Technician III	4.00	4.00	4.00	5.00	1.00	6.00	
	City Manager	0.30	0.30	0.20	0.20	-	0.20	
	City Planner	0.25	0.25	0.25	0.25	-	0.25	
	City Traffic Engineer	-	-	-	-	0.10	0.10	
	City Treasurer	0.03	0.03	-	-	-	-	
	Councilperson	0.21	0.21	-	-	-	-	
	Customer Account Representative I	1.00	1.00	-	-	-	-	
	Customer Account Representative II	1.00	1.00	-	-	-	-	
	Deputy City Manager	0.20	0.20	-	-	-	-	
	Electrician	4.50	4.50	3.33	3.33	-	3.33	
	Electrician/Traffic Maint Supv	1.00	1.00	1.00	1.00	-	1.00	
	Fleet Services Technician	1.00	1.00	1.00	1.00	-	1.00	
	Fleet Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Garage Service Worker	2.00	2.00	2.00	2.00	-	2.00	
	Harbor & Beaches Coordinator	1.00	-	-	-	-	-	
	Harbor Manager	-	1.00	-	-	-	-	
	Lead Automotive Technician	1.00	1.00	1.00	1.00	-	1.00	
	Maintenance Specialist	8.00	8.00	8.00	8.00	-	8.00	
	Maintenance Supervisor	3.00	3.00	2.00	2.00	-	2.00	
	Maintenance Worker I	1.00	2.00	4.00	3.00	(1.00)	2.00	
	Maintenance Worker II	23.00	22.00	16.00	17.00	1.00	18.00	
	Maintenance Worker III	15.00	15.00	10.00	10.00	-	10.00	
	Mayor	0.05	0.05	-	-	-	-	
	Mechanic II	1.00	1.00	1.00	1.00	-	1.00	
	Ordinance Enforcement Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Parking Enforcement Officer I	5.00	5.00	5.00	5.00	(2.00)	3.00	
	Parking Enforcement Officer I (unfunded)	-	1.00	-	-	-	-	
	Parking Enforcement Officer II	4.00	4.00	4.00	3.00	2.00	5.00	
	Public Works Director	-	-	-	1.00	-	1.00	
	Public Works Division Manager	1.00	1.00	1.00	1.00	-	1.00	
	Purchasing Technician	1.00	1.00	-	-	1.00	1.00	
	Senior Management Analyst	-	-	-	-	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	2.00	-	2.00	
		<b>87.54</b>	<b>88.54</b>	<b>70.98</b>	<b>71.98</b>	<b>2.46</b>	<b>74.44</b>	
	<i>Property Management</i>							
	Administrative Analyst I	-	-	-	-	1.00	1.00	
	Administrative Analyst II	-	-	-	1.00	(1.00)	-	
	Contract Coordinator	1.00	1.00	1.00	1.00	1.00	2.00	
	Custodian	4.00	4.00	4.00	4.00	-	4.00	
	Electrician	0.50	0.50	0.50	0.50	-	0.50	
	Lead Custodian	1.00	1.00	1.00	1.00	-	1.00	
	Maintenance Specialist	3.00	3.00	3.00	3.00	(1.00)	2.00	
	Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Maintenance Worker II	5.00	5.00	5.00	5.00	-	5.00	

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type	
	Maintenance Worker III	1.00	1.00	1.00	1.00	-	1.00		
	Program Specialist	1.00	1.00	1.00	1.00	-	1.00		
	Property Agent	1.00	1.00	1.00	-	1.00	1.00		
	Real Estate Manager	1.00	1.00	1.00	1.00	-	1.00		
	Senior Property Agent	1.00	2.00	2.00	2.00	(1.00)	1.00		
		20.50	21.50	21.50	21.50	-	21.50		
	<i>Harbor and Beaches</i>								
	Accounting Technician	-	-	1.00	1.00	-	1.00		
	Administrative Secretary	-	-	1.00	1.00	-	1.00		
	City Manager	-	-	0.10	0.10	-	0.10		
	City Treasurer	-	-	0.03	-	-	-		
	Councilperson	-	-	0.10	-	-	-		
	Customer Account Representative I	-	-	2.00	2.00	-	2.00		
	Customer Account Representative II	-	-	1.00	1.00	-	1.00		
	Electrician	-	-	1.17	1.17	-	1.17		
	Harbor Division Manager	-	-	-	-	1.00	1.00		
	Harbor Manager	-	-	1.00	1.00	(1.00)	-		
	Maintenance Supervisor	-	-	1.00	1.00	-	1.00		
	Maintenance Worker II	-	-	6.00	6.00	-	6.00		
	Maintenance Worker III	-	-	3.00	3.00	-	3.00		
	Mayor	-	-	0.02	-	-	-		
		-	-	17.42	17.27	-	17.27		
	<b>Subtotal</b>	<b>108.04</b>	<b>110.04</b>	<b>109.90</b>	<b>110.75</b>	<b>2.46</b>	<b>113.21</b>		

**COMMUNITY DEVELOPMENT**

**Development Services**

Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00
Assistant Building Official	-	-	1.00	1.00	-	1.00
Assistant Engineer	1.00	-	-	0.67	-	0.67
Assistant Traffic Engineer	2.00	-	-	-	-	-
Associate Engineer	4.00	5.00	5.00	6.00	(0.50)	5.50
Associate Planner	1.00	3.00	4.00	4.00	(1.00)	3.00
Associate Traffic Engineer	-	2.00	2.00	3.00	(1.86)	1.14
Building Inspector I	-	-	1.00	1.00	-	1.00
Building Inspector II	2.00	3.00	4.00	4.00	-	4.00
Building Inspector III	1.00	1.00	1.00	1.00	-	1.00
Building Services Administrator	1.00	1.00	-	-	-	-
Building Plans Examiner	-	-	3.00	3.00	-	3.00
Chief Building Official	1.00	1.00	1.00	1.00	-	1.00
CIP Manager II	1.00	1.00	1.00	1.00	-	1.00
City Attorney	-	0.22	0.22	0.22	-	0.22
City Development Engineer	1.00	1.00	1.00	1.00	-	1.00
City Engineer	0.95	0.95	0.95	0.95	-	0.95
City Manager	0.10	0.23	0.23	0.23	-	0.23
City Planner	0.65	0.65	0.65	0.65	-	0.65
City Traffic Engineer	1.00	1.00	1.00	1.00	(0.10)	0.90
Development Services Director	1.00	1.00	1.00	1.00	-	1.00
Development Services Technician	3.00	4.00	4.00	4.00	-	4.00
Engineering Assistant II	-	1.00	1.00	1.00	-	1.00
Environmental Assistant	0.50	0.50	0.50	-	-	-
Financial Services Director	-	0.15	0.15	0.15	-	0.15
Landscape Architect	1.00	1.00	1.00	1.00	-	1.00
Lead Development Services Technician	1.00	1.00	1.00	1.00	-	1.00
Lead Public Works Inspector	1.00	1.00	1.00	1.00	-	1.00
Planner I	-	-	1.00	1.00	-	1.00
Planner II	-	-	-	-	1.00	1.00
Principal Planner	1.00	3.00	3.00	3.00	-	3.00
Program Specialist	1.00	1.00	1.00	1.00	-	1.00
Public Works Inspector	4.00	4.00	4.00	4.00	-	4.00
Senior Building Inspector	3.00	3.00	-	-	1.00	1.00
Senior Civil Engineer	2.00	2.00	2.00	2.00	-	2.00
Senior Engineering Asst	2.00	1.00	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	-	1.00

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
	Senior Office Specialist	3.00	3.00	3.00	3.00	-	3.00	
	Senior Planner	2.00	2.00	2.00	2.00	-	2.00	
	Transportation Planner	1.00	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>47.20</b>	<b>53.70</b>	<b>57.70</b>	<b>59.87</b>	<b>(1.46)</b>	<b>58.41</b>	
<b>COMMUNITY/CULTURAL SERVICES</b>								
<b>Neighborhood Services</b>								
	Accounting Technician	1.00	1.00	1.00	1.00	-	1.00	
	Administrative Secretary	-	-	1.00	1.00	-	1.00	
	Aquatics Technician	2.00	-	-	3.00	-	3.00	
	Aquatics Technician - 33 hr	-	2.00	-	-	-	-	
	Aquatics Technician - 35 hr	-	-	2.00	-	-	-	
	City Treasurer	0.03	0.03	0.03	-	-	-	
	Code Enforcement Manager	-	-	-	-	1.00	1.00	
	Code Enforcement Officer I	-	-	1.00	-	-	-	
	Code Enforcement Officer II	7.00	7.00	7.00	8.00	-	8.00	
	Code Enforcement Officer III	1.00	1.00	1.00	1.00	-	1.00	
	Community Resource Center Asst	-	-	-	4.00	-	4.00	
	Community Resource Center Asst - 33 hr	3.00	3.00	3.00	-	-	-	
	Councilperson	0.24	0.24	0.33	-	-	-	
	Custodian	2.00	2.00	2.00	2.00	-	2.00	
	Housing Administrator	-	-	-	-	1.00	1.00	
	Housing Program Manager	2.00	2.00	2.00	2.00	-	2.00	
	Housing Programs Analyst	1.00	1.00	-	-	-	-	
	Housing Specialist I	7.00	7.00	7.00	7.00	1.00	8.00	
	Housing Technician	3.00	3.00	3.00	3.00	-	3.00	
	Management Analyst	3.00	3.00	3.00	3.00	-	3.00	
	Mayor	0.05	0.06	0.08	-	-	-	
	Housing and Neighborhood Services Director	1.00	1.00	1.00	1.00	-	1.00	
	Neighborhood Services Division Manager	2.00	2.00	2.00	1.00	(1.00)	-	
	Office Specialist I	-	-	-	1.00	-	1.00	
	Office Specialist II	3.00	3.00	3.00	3.00	-	3.00	
	Parks and Recreation Division Manager	-	-	-	1.00	-	1.00	
	Program Specialist	1.00	1.00	2.00	2.00	-	2.00	
	Recreation Specialist I	1.00	1.00	-	2.00	-	2.00	
	Recreation Specialist I - 33 hr	-	1.00	-	-	-	-	
	Recreation Specialist I - 35 hr	-	-	2.00	-	-	-	
	Recreation Specialist II	-	-	-	3.00	-	3.00	
	Recreation Specialist II - 35 hr	4.00	4.00	4.00	-	-	-	
	Recreation Supervisor	4.00	4.00	4.00	4.00	-	4.00	
	Senior Code Enforcement Officer	2.00	2.00	2.00	2.00	-	2.00	
	Senior Management Analyst	1.00	-	1.00	1.00	-	1.00	
	Senior Management Analyst - 33 hr	-	1.00	-	-	-	-	
	Senior Office Specialist	3.00	3.00	2.00	1.00	-	1.00	
	Supervising Housing Specialist	1.00	1.00	1.00	1.00	-	1.00	
	<b>Subtotal</b>	<b>55.32</b>	<b>56.33</b>	<b>57.44</b>	<b>58.00</b>	<b>2.00</b>	<b>60.00</b>	
<b>Library</b>								
	Accounting Specialist II	1.00	1.00	1.00	1.00	-	1.00	
	Administrative Secretary	1.00	1.00	1.00	1.00	-	1.00	
	Community Outreach Coordinator	1.00	1.00	1.00	1.00	-	1.00	
	Librarian I	-	1.00	2.00	2.00	-	2.00	
	Librarian II	1.00	-	-	-	-	-	
	Librarian II - 25 hr	1.00	1.00	1.00	1.00	-	1.00	Part Time
	Library Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Library Assistant - 25 hr	1.00	1.00	1.00	1.00	-	1.00	Part Time
	Library Director	1.00	1.00	1.00	1.00	-	1.00	
	Library Division Manager	1.00	1.00	1.00	1.00	-	1.00	
	Library Technician	4.00	4.00	4.00	4.00	-	4.00	
	Library Technician - 25 hr	3.00	3.00	3.00	3.00	-	3.00	Part Time
	Library Technology Analyst	1.00	1.00	1.00	1.00	-	1.00	
	Literacy Coordinator	1.00	-	-	-	-	-	
	Literacy Coordinator - 25 hr	-	1.00	1.00	1.00	-	1.00	Part Time
	Principal Librarian	3.00	3.00	3.00	3.00	-	3.00	

**AUTHORIZED POSITIONS**  
FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
	Senior Librarian	3.00	3.00	3.00	3.00	-	3.00	
	Senior Library Assistant	2.00	2.00	2.00	2.00	-	2.00	
	<b>Subtotal</b>	<b>26.00</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>	<b>-</b>	<b>27.00</b>	
<b>ENTERPRISE FUNDS</b>								
<b>Water Utilities</b>								
	Administrative Analyst II	1.00	1.00	1.00	1.00	-	1.00	
	Applications Analyst I	-	-	-	-	1.00	1.00	
	Assistant City Attorney	0.07	0.07	0.07	0.07	-	0.07	
	Assistant City Manager	-	-	-	0.20	-	0.20	
	Assistant Engineer	1.00	1.00	1.00	0.33	-	0.33	
	Associate Chemist	1.00	1.00	1.00	1.00	-	1.00	
	Associate Engineer	-	-	-	1.00	-	1.00	
	Chief Plant Operator	4.00	4.00	4.00	4.00	(1.00)	3.00	
	CIP Manager III	-	-	-	-	1.00	1.00	
	City Engineer	0.05	0.05	0.05	0.05	-	0.05	
	City Manager	0.20	0.20	0.20	0.20	-	0.20	
	City Planner	0.10	0.10	0.10	0.10	-	0.10	
	Code Enforcement Officer II	1.00	1.00	1.00	1.00	-	1.00	
	Compliance Officer	1.00	1.00	1.00	1.00	-	1.00	
	Cross Connection Control Tech	1.00	1.00	1.00	1.00	-	1.00	
	Distribution Operator II	2.00	2.00	2.00	2.00	2.00	4.00	
	Distribution Operator III	4.00	4.00	4.00	4.00	(2.00)	2.00	
	Electrician	3.00	3.00	3.00	3.00	-	3.00	
	Engineering Assistant I	-	-	-	-	1.00	1.00	
	Engineering Assistant II	1.00	1.00	1.00	1.00	(1.00)	-	
	Environmental Assistant	0.50	0.50	0.50	-	-	-	
	Environmental Officer	1.00	1.00	1.00	1.00	-	1.00	
	Environmental Specialist I	3.00	2.00	1.00	1.00	3.00	4.00	
	Environmental Specialist II	2.00	3.00	4.00	4.00	(2.00)	2.00	
	Geographic Information Systems Assistant	1.00	1.00	1.00	1.00	-	1.00	
	Geographic Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	2.00	
	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	1.00	1.00	1.00	1.00	-	1.00	
	Instrumentation Technician II	2.00	2.00	2.00	2.00	-	2.00	
	Laboratory Analyst	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	-	1.00	
	Laboratory Technician	1.00	1.00	1.00	2.00	-	2.00	
	Lead Public Works Inspector	-	-	-	-	1.00	1.00	
	Maintenance Worker I	-	3.00	3.00	3.00	-	3.00	
	Maintenance Worker II	1.00	1.00	1.00	1.00	-	1.00	
	Management Analyst	3.00	2.00	1.00	1.00	-	1.00	
	Mechanic	1.00	-	-	-	-	-	
	Mechanical Technologist I	-	2.00	2.00	2.00	-	2.00	
	Mechanical Technologist II	5.00	4.00	4.00	4.00	-	4.00	
	Mechanical Technologist III	1.00	1.00	1.00	1.00	-	1.00	
	Meter Service Worker I	1.00	-	-	-	-	-	
	Meter Service Worker II	5.00	5.00	6.00	6.00	-	6.00	
	Meter Service Worker III	4.00	5.00	4.00	4.00	1.00	5.00	
	Meter Services Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Microbiologist	1.00	1.00	1.00	1.00	-	1.00	
	Office Specialist II	1.00	1.00	1.00	1.00	(1.00)	-	
	Plant Maintenance Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Principal Water Engineer	-	-	-	1.00	-	1.00	
	Public Works Inspector	-	-	-	1.00	-	1.00	
	Senior Chemist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Civil Engineer	-	-	-	2.00	-	2.00	
	Senior Distribution Operator	2.00	2.00	2.00	2.00	(1.00)	1.00	
	Senior GIS Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Management Analyst	1.00	1.00	2.00	3.00	-	3.00	
	Senior Meter Service Worker	1.00	1.00	1.00	1.00	-	1.00	

## AUTHORIZED POSITIONS

FY 2017-18

Dept	Authorized Position	Adopted FY 2013-14	Adopted FY 2014-15	Adopted FY 2015-16	Adopted FY 2016-17	changes	Adopted FY 2017-18	Position Type
	Senior Office Specialist	1.00	1.00	1.00	1.00	-	1.00	
	Senior Utility Worker	2.00	2.00	2.00	2.00	-	2.00	
	Utility Supervisor	2.00	2.00	2.00	2.00	-	2.00	
	Utility Worker I	2.00	1.00	5.00	5.00	-	5.00	
	Utility Worker II	10.00	9.00	10.00	10.00	-	10.00	
	Utility Worker III	14.00	13.00	11.00	11.00	-	11.00	
	Utility Worker Trainee	-	3.00	-	-	-	-	
	Wastewater Plant Operator I	1.00	-	-	-	-	-	
	Wastewater Plant Operator II	2.00	4.00	4.00	4.00	-	4.00	
	Wastewater Plant Operator III	20.00	18.00	18.00	18.00	-	18.00	
	Wastewater Plant Supervisor	1.00	2.00	2.00	2.00	-	2.00	
	Water Distribution Supervisor	1.00	1.00	1.00	1.00	-	1.00	
	Water Efficiency Specialist	-	-	-	-	1.00	1.00	
	Water Plant Operator III	10.00	10.00	10.00	10.00	-	10.00	
	Water Treatment Supervisor	-	-	-	-	1.00	1.00	
	Water Utilities Director	1.00	1.00	1.00	1.00	-	1.00	
	Water Utilities Division Manager	3.00	3.00	3.00	3.00	-	3.00	
	Water Wastewater Project Manager	2.00	2.00	2.00	-	-	-	
	<b>Subtotal</b>	<b>140.92</b>	<b>143.92</b>	<b>143.92</b>	<b>146.95</b>	<b>5.00</b>	<b>151.95</b>	
	<b>Total City Authorized*</b>	<b>915.00</b>	<b>939.00</b>	<b>952.00</b>	<b>960.00</b>	<b>6.00</b>	<b>966.00</b>	

\* 955 Full time positions and 11 part time positions.

APPENDIX

Grant-Funded Positions

Department Description	Business Unit	Authorized Position Title	PCN	Total
Library	Literacy Programs > 350355272	Technical Assistant	XLB020	0.70
<b>Library Total</b>				<b>0.70</b>
Neighborhood Services	4 Kids Sake Aftrschl > 921634700237	Seasonal Recreation Leader II	XNS013	1.00
	Code Enforcement CDBG > 921465100237	Code Enforcement Officer II	CS09NS02	0.87
			CS09NS06	1.00
			CS09WA02	1.00
	Community Resource Centers > 921115300237	Community Resource Center Assistant	AD01NS01	0.25
			AD01NS02	1.00
	Housing Grant Programs > 900010101	Accounting Technician	AC08NS01	1.00
		Administrative Secretary	AD13NS03	0.90
		Housing and Neighborhood Services Director	EX07NS01	0.60
		Housing Program Manager	MG10NS01	1.00
			MG10NS03	1.00
		Housing Specialist I	AD45NS02	1.00
		Management Analyst	AD67NS01	0.90
			AD67NS04	0.09
		Office Specialist II	AD01NS03	1.00
			AD01NS04	1.00
		Senior Management Analyst	AD75NS01	0.73
		Technical Assistant	XNS083	1.00
		Housing Administrator	TBD	1.00
	Hsng Sct8 Vouchers-CDC > 923475200283	Housing Specialist I	AD45NS01	1.00
			AD45NS03	1.00
			AD45NS04	1.00
			AD45NS06	1.00
			AD45NS07	1.00
			AD45NS09	1.00
			AD45NS10	1.00
		Housing Technician	AD08NS03	1.00
			AD19NS01	1.00
			AD19NS02	1.00
		Office Assistant	XNS019	1.00
			XNS092	1.00
		Supervising Housing Specialist	AD62NS01	1.00
	Senior Transport Grant - 17/18 > 817130817212	Program Specialist	RE10NS01	0.50
	Teen Programs > 921634600237	Seasonal Recreation Leader II	XNS014	1.00
<b>Neighborhood Services Total</b>				<b>30.84</b>
Police Department	COPS 2016 > 817140416217	Police Cadet	XPO020	1.00
			XPO021	1.00
	OUSD Resource Offcrrs FY15-17 > 817144315272	Police Officer	PO17P161	1.00
			PO17P163	1.00
			PO17PO56	1.00
			PO17PO92	1.00
	VUSD Resource Offcrrs FY15-17 > 817144615272	Police Officer	PO17PO74	1.00
<b>Police Department Total</b>				<b>7.00</b>
<b>Grand Total</b>				<b>38.54</b>

APPENDIX

Authorized Hourly Extra Help Positions

<b>Department</b>	<b>Authorized Position Title</b>	<b>Total</b>
City Clerk	Professional Assistant	1.00
<b>City Clerk Total</b>		<b>1.00</b>
City Manager	Consulting Assistant	0.20
	Technical Assistant	1.00
<b>City Manager Total</b>		<b>1.20</b>
Harbor	Maintenance Assistant	1.00
	Office Assistant	2.00
<b>Harbor Total</b>		<b>3.00</b>
Human Resources	Professional Assistant	1.00
<b>Human Resources Total</b>		<b>1.00</b>
Library	Library Aide	11.00
	Maintenance Assistant	1.00
	Office Assistant	7.00
	Professional Assistant	6.00
	Technical Assistant	9.00
<b>Library Total</b>		<b>34.00</b>
Development Services	Consulting Assistant	4.80
	Intern	1.00
	Office Assistant	1.00
<b>Development Services Total</b>		<b>6.80</b>
Public Works	Consulting Assistant	3.00
	Intern	1.00
	Maintenance Assistant	7.00
	Office Assistant	1.00
	Professional Assistant	4.00
<b>Public Works Total</b>		<b>16.00</b>
Water Utilities	Professional Assistant	7.00
	Technical Assistant	1.00
<b>Water Utilities Total</b>		<b>8.00</b>

## APPENDIX

## Authorized Hourly Extra Help Positions

<b>Department</b>	<b>Authorized Position Title</b>	<b>Total</b>
Fire Department		
	Beach Lifeguard I	68.00
	Beach Lifeguard II	12.00
	Office Assistant	1.00
	Professional Assistant	8.00
	Technical Assistant	3.00
<b>Fire Department Total</b>		<b>92.00</b>
Neighborhood Services		
	Lead Seasonal Lifeguard Pool	8.00
	Maintenance Assistant	1.00
	Office Assistant	3.00
	Professional Assistant	1.00
	Seasonal Aquatics Adventure Instructor	13.00
	Seasonal Lifeguard Pool	25.00
	Seasonal Recreation Leader I	4.00
	Seasonal Recreation Leader II	56.00
	Technical Assistant	2.00
<b>Neighborhood Services Total</b>		<b>113.00</b>
Police Department		
	Beach Safety Officer	5.00
	Consulting Assistant	15.00
	Office Assistant	1.00
	Police Cadet	2.00
	Professional Assistant	1.00
<b>Police Department Total</b>		<b>24.00</b>
<b>Grand Total</b>		<b>300.00</b>



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

The Fiscal Year 2017-18 budget was prepared utilizing the Questica Budget operating and capital budget modules. Questica Budget requires several levels of review and approval. Department staff initially inputs the operating, capital and revenue budgets and promotes it to the Managers. The budgets go through Managers, Department Directors, Finance Staff, Finance Director, and City Manager, for review and approval before being presented to City Council for adoption.

The budget cycle kicked off in January and was adopted in June at a Public Hearing. The City Council held a budget workshop on April 26, 2017, where staff provided specific recommendations based on the Council's continued priorities and recommendations from the City Manager for inclusion in the City's FY 2017-18 operating budget. The capital improvements program budget was reviewed at the April 26, 2017 workshop. The budget priorities were incorporated in the proposed FY 2017-18 budgets as approved at the conclusion of the workshop. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvements Program Budgets.

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

### The Capital Improvements Plan (CIP) Process

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

### Level of Control and Changes to Adopted Budget

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

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

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

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

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

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

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

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

*Transfers between funds require approval by the City Council.*

**Budgetary Basis**

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

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

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

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

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

**Cost Allocation**

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



<b>DATES</b>	<b>TASKS</b>	<b>PARTIES INVOLVED</b>
October 27, 2016	Discuss the budget process with Department Directors at Director's Meeting. Provide budget schedule.	City Manager, Asst City Manager, Directors
October 17-28, 2016	Meetings with Internal Service departments to discuss AD's and reserve requirements	Finance Director, Directors, Managers
November 3, 2016	Internal Service Department revised AD's finalized and approved	City Manager, Finance Director, Directors, Managers
November 7-11, 2016	TeamBudget Training – Internal Service Funds	All internal service departments
November 7, 2016	Internal Service fund departments able to input department requests for M&O changes that are net zero. New department request for personnel and M&O changes to be prepared	All internal service departments
November 16, 2016	Quarterly Report presented to Council for 1st quarter	City Council, Finance Director
November 18, 2016	Fiscal Years 2017-2021 Financial Forecast Draft completed and presented to City Manager	City Manager, Asst City Manager, Finance Director
December 1, 2016	Internal Service Fund requests due to Finance for personnel changes & M&O changes	All internal service departments
December 15, 2016	Internal Service Fund budgets due	All internal service departments
January 10, 2017	Budget Kickoff Meeting	City Manager, Asst City Manager, Directors, Managers, Finance Staff
January 12, 2017	Mid-year CIP adjustments and operating budget adjustments provided to Finance	All Departments
January 18, 2017	Fiscal Years 2017-2021 Financial Forecast presented at Council meeting	City Council, City Manager, Directors
January 30-February 3, 2017	TeamBudget Training – Departments - per request	Directors, Managers
January 30, 2017	Rollover Budget for FY 2017-18 available for General Fund (M&O) - General fund departments able to input department requests for M&O changes that are net zero. New department request for personnel and M&O changes to be prepared by Departments. - Input M&O, capital and revenues for non-general fund budgets. Prepare requests for personnel changes. Input Grants, CIP budget and revenues - Update department narratives.	All Departments
February 1-3, 2017	Meet with Department Directors and Managers for their input on priority CIP projects	Directors, Engineering Division Staff
February 15, 2017	Mid-Year Report (Quarterly Report) presented to Council. To include any recommended adjustments to the FY 2016-17 budget	City Council, Finance Director
February 16, 2017	Last day to promote General fund budget to Finance	All Departments
February 23, 2017	- Last day to promote non-general fund and CIP budgets to Finance - Department goals, accomplishments and performance measures due	Directors, All Departments
Feb 27-Mar 10, 2017	Preparation of budget documents and list of departments requests for department meetings	Finance Director
March 14, 2017	Parks and Rec Commission reviews and recommends the Parks Capital Budget	Engineering Division Staff
March 13-16, 2017	Individual department meetings to review budget requests	Finance Director
April 6, 2017	Draft operating and CIP budget document to City Manager	Finance Director
April 17, 2017	Harbor & Beaches Advisory Committee reviews and recommends the Harbor Capital Budget	Harbor Dept
April 26, 2017	Council Budget workshop	City Council, City Manager, Directors
April 27, 2017	Draft TransNet amendment (if required) to SANDAG staff for review	Engineering Division Staff
May 3, 2017	Third Quarter Quarterly Report presented to Council	City Council, Finance Director
May 8, 2017	Planning Commission reviews CIP Program for General Plan Conformity Determination	Development Service Department Staff
May 16, 2017	Utilities Commission reviews and recommends the Water Utilities Capital Budget	Water Utilities Department Staff
June 7, 2017	Conduct public hearing for Budget Adoption	City Council, CDC, Harbor
August 31, 2017	Publish Adopted Budget Book	Finance

1	RESOLUTION NO. 17-R0336-1/17-R0337-2/R-0338-3
2	<b>A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF</b>
3	<b>OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN</b>
4	<b>APPROPRIATION LIMIT FOR THE FISCAL YEAR 2017-18 IN</b>
5	<b>ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION</b>
6	<b>OF THE STATE OF CALIFORNIA</b>
6	WHEREAS, Article XIII-B was added to the Constitution of the State of California
7	through a general election held on November 6, 1979; and
8	WHEREAS, Proposition 111 approved by the voters in June 1990, and SB 88 (Chapter
9	60/90) made modifications to Article XIII-B regarding the adjustment factors for inflation and
10	population; and
11	WHEREAS, the City Council desires to select the factors that are more indicative of
12	local conditions, or are considered more advantageous, as indicated in Exhibit "A"; and
13	WHEREAS, an annual appropriations limit must be determined for this City, effective
14	for the Fiscal Year 2017-18, beginning July 1, 2017; and
15	WHEREAS, the appropriations limit must be adhered to in preparing and adopting this
16	City's annual budget; and
17	WHEREAS, it is necessary for the orderly adoption and administration of this City's
18	annual budget that the appropriations limits be determined and adopted in conjunction with
19	the adoption of the annual budget.
19	NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:
20	SECTION 1. In accordance with Article XIII-B of the Constitution of the State of
21	California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit
22	for Fiscal Year 2017-18, as set forth in the attached Exhibit "A" is \$290,550,565 for FY 2017-
23	18.
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SECTION 2. That the appropriation limits shall not be exceeded in the proposed budget nor by any proposed amendment to the budget.

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 7th day of June, 2017, by the following vote:

**AYES:** FELLER, KERN, LOWERY, SANCHEZ

**NAYS:** NONE

**ABSENT:** WOOD

**ABSTAIN:** NONE

  
MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY

Resolution No. 17-R0336-1  
 Resolution No. 17-R0337-2  
 Resolution No. 17-R0338-3  
 6/7/17 (18)  
 Exhibit A

**EXHIBIT "A"**

**CITY OF OCEANSIDE  
 Schedule of Annual Appropriations and Limitation  
 For Fiscal Year 2017-2018**

	<u>2017-2018</u>
Cumulative Growth Rate	1.03690%
Appropriations Limit	\$386,386,808
Projected Revenues from Proceeds of Taxes	\$95,836,243
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$290,550,565
Percentage under Appropriation Limitation	75.2%

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

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RESOLUTION NO. 17-R0339-1/17-R0340-2/17-R0341-3

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING  
BUDGET FOR THE FISCAL YEAR 2017-18**

WHEREAS, an Operating Budget for Fiscal Year 2017-18 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Operating Budget at a workshop held on April 26, 2017, and at a public hearing on June 7, 2017, 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 2017-18, and effective as of July 1, 2017 said appropriations are hereby made.

SECTION 2. That the City Manager and the Director of Financial Services, acting concurrently, are hereby authorized to modify appropriations for continuing programs and projects that have been specifically considered in the budgeted amounts in Exhibit "A." Such appropriations are to be adjusted to actual remaining balances at June 30, 2017 and carried forward to the Fiscal Year 2017-18.

SECTION 3. That the Fiscal Year 2017-18 Operating Budgets on file with the City Manager are hereby approved.

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PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this  
7th day of June, 2017, by the following vote:

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

  
MAYOR OF THE CITY OF OCEANSIDE

ATTEST:

  
CITY CLERK

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 2017-18

Resolution No. 17-R0339-1 Council  
 Resolution No. 17-R0340-2 Harbor  
 Resolution No. 17-R0341-3 CDC  
 6/7/17 (18)

EXHIBIT A

CITY OF OCEANSIDE  
 Appropriations by Agency  
 Proposed FY 2017-18

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
101 GENERAL FUND	\$ 145,238,319	\$ -	\$ -	\$ -	\$ 145,238,319
<b>SPECIAL FUNDS</b>					
102 Investment Clearing	\$ 885,951	\$ -	\$ -	\$ -	\$ 885,951
204 Asset Seizure	\$ 478,500	\$ -	\$ -	\$ -	\$ 478,500
209 Library	\$ 303,800	\$ -	\$ -	\$ -	\$ 303,800
212 TransNet	\$ 2,072,555	\$ 7,347,500	\$ -	\$ -	\$ 9,420,055
213 Gas Tax	\$ 4,837,853	\$ -	\$ -	\$ -	\$ 4,837,853
215 TDA-Transp Devlprmt Act Fd	\$ -	\$ -	\$ -	\$ -	\$ -
217 Supplemental Law Enforcement	\$ 265,319	\$ -	\$ -	\$ -	\$ 265,319
218 State Asset Seizure	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
221 Oside Lighting District	\$ 1,606,833	\$ -	\$ -	\$ -	\$ 1,606,833
222 LLEBG	\$ -	\$ -	\$ -	\$ -	\$ -
237 CDBG	\$ 2,211,581	\$ -	\$ -	\$ -	\$ 2,211,581
241 Sunset Hills	\$ 33,276	\$ -	\$ -	\$ -	\$ 33,276
242 Mission Meadows	\$ 8,904	\$ -	\$ -	\$ -	\$ 8,904
243 Sunburst Homes	\$ 11,782	\$ -	\$ -	\$ -	\$ 11,782
244 Douglas Park	\$ 286,803	\$ -	\$ -	\$ -	\$ 286,803
246 Rancho Hermosa	\$ 30,418	\$ -	\$ -	\$ -	\$ 30,418
247 Santa Fe Mesa	\$ 416,617	\$ -	\$ -	\$ -	\$ 416,617
248 Del Oro Hills	\$ 604,654	\$ -	\$ -	\$ -	\$ 604,654
249 Mar Lado	\$ 83,802	\$ -	\$ -	\$ -	\$ 83,802
250 Guajome Ridge	\$ 84,155	\$ -	\$ -	\$ -	\$ 84,155
251 Peacock Hills	\$ 28,874	\$ -	\$ -	\$ -	\$ 28,874
252 Vista Del Rio	\$ 15,064	\$ -	\$ -	\$ -	\$ 15,064
272 State & Local Grants	\$ 977,129	\$ -	\$ -	\$ -	\$ 977,129
273 Federal/State Pass Thru	\$ 1,126,456	\$ -	\$ -	\$ -	\$ 1,126,456
274 Federal Grants	\$ 53,791	\$ -	\$ -	\$ -	\$ 53,791
276 Other Grants	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
277 HOME Grant	\$ 2,477,768	\$ -	\$ -	\$ -	\$ 2,477,768
278 Inclusionary In Lieu	\$ 2,974,008	\$ -	\$ -	\$ -	\$ 2,974,008
281 CDC SA Low & Mod Housing Fund	\$ -	\$ -	\$ 76,877	\$ -	\$ 76,877
282 CDC Housing Rehab Loan	\$ -	\$ -	\$ 350,162	\$ -	\$ 350,162
283 CDC Housing Section 8	\$ -	\$ -	\$ 18,621,790	\$ -	\$ 18,621,790
284 CDC Admin/Program Development	\$ -	\$ -	\$ 213,731	\$ -	\$ 213,731
286 CDC Housing Mortgage Rev Bond	\$ -	\$ -	\$ 106,515	\$ -	\$ 106,515
288 Housing Mobile Home Rent Control	\$ 298,608	\$ -	\$ -	\$ -	\$ 298,608
289 CDC Hsng CalHome Prog Fd	\$ -	\$ -	\$ 181,310	\$ -	\$ 181,310
Total Special Funds	\$ 22,185,501	\$ 7,347,500	\$ 19,550,385	\$ -	\$ 49,083,386

EXHIBIT A

CITY OF OCEANSIDE  
 Appropriations by Agency  
 Proposed FY 2017-18

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
<b>DEBT SERVICE FUNDS</b>					
402 Ocean Ranch Corp CFD	\$ 1,499,725	\$ -	\$ -	\$ -	\$ 1,499,725
403 Pacific Coast Business Park CFD	\$ 522,393	\$ -	\$ -	\$ -	\$ 522,393
420 City Debt Service	\$ 6,026,665	\$ -	\$ -	\$ -	\$ 6,026,665
455 Morro Hills CFD	\$ 1,746,130	\$ -	\$ -	\$ -	\$ 1,746,130
961 OPFA Debt Service	\$ 2,167,215	\$ -	\$ -	\$ -	\$ 2,167,215
963 Oceanside Lighting Dist-DS	\$ 476,219	\$ -	\$ -	\$ -	\$ 476,219
Total Debt Service Funds	\$ 12,438,347	\$ -	\$ -	\$ -	\$ 12,438,347
<b>CAPITAL PROJECT FUNDS</b>					
501 General Capital Projects	\$ 715,462	\$ 141,000	\$ -	\$ -	\$ 856,462
503 Public Facility Fees	\$ 159,500	\$ 83,991	\$ -	\$ -	\$ 243,491
508 Traffic Signal DIF	\$ 50,000	\$ 67,339	\$ -	\$ -	\$ 117,339
510 SLRR Major Water Course	\$ 502,380	\$ 350,000	\$ -	\$ -	\$ 852,380
511 SLRR DD-1 Zone 1A	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
512 SLRR DD-1 Zone 1B	\$ -	\$ -	\$ -	\$ -	\$ -
513 SLRR DD-1 Zone 1C	\$ 15,541	\$ -	\$ -	\$ -	\$ 15,541
514 SLRR DD-1 Zone 1D	\$ 59,950	\$ 833,000	\$ -	\$ -	\$ 892,950
515 SLRR DD-1 Zone Pilgrim Creek	\$ 775,566	\$ -	\$ -	\$ -	\$ 775,566
516 Drainage DIF Fd	\$ 160,908	\$ 705,000	\$ -	\$ -	\$ 865,908
520 LACrk Mjr Wtr Course Dist 2	\$ -	\$ -	\$ -	\$ -	\$ -
521 Loma Alta Creek DD-2/Zn-2A Fd	\$ 186,230	\$ -	\$ -	\$ -	\$ 186,230
522 Loma Alta Crk DD2-Zone 2B	\$ 283,170	\$ -	\$ -	\$ -	\$ 283,170
530 BVCrk Mjr Wtr Dist 3	\$ -	\$ -	\$ -	\$ -	\$ -
531 Buena Vista DD3	\$ -	\$ -	\$ -	\$ -	\$ -
540 TMI Triangle DD-4	\$ 77,841	\$ -	\$ -	\$ -	\$ 77,841
550 Center City DD-5	\$ 39,551	\$ -	\$ -	\$ -	\$ 39,551
561 Major Thoroughfare	\$ 381,832	\$ 105,000	\$ -	\$ -	\$ 486,832
562 Th-Fare/Traffic Signal DIF Fd	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
581 GF Community Facilities CIP	\$ 1,115,278	\$ 710,000	\$ -	\$ -	\$ 1,825,278
596 Municipal Golf Course Improv	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 2,000
598 Park Fees	\$ 173,927	\$ 186,800	\$ -	\$ -	\$ 360,727
Total Capital Projects Funds	\$ 4,698,136	\$ 3,483,130	\$ -	\$ -	\$ 8,181,266
<b>ENTERPRISE FUNDS</b>					
710 Ad-Hoc Capital Projects	\$ -	\$ 3,500,000	\$ -	\$ -	\$ 3,500,000
711 Water Operating	\$ 53,529,714	\$ -	\$ -	\$ -	\$ 53,529,714
712 Water F/A Replacement	\$ 1,602,800	\$ 20,300,000	\$ -	\$ -	\$ 21,902,800
715 Water Connection Fees	\$ -	\$ 11,900,000	\$ -	\$ -	\$ 11,900,000
717 Water Debt Service	\$ 2,201,313	\$ -	\$ -	\$ -	\$ 2,201,313
721 Sewer Operating	\$ 23,891,300	\$ -	\$ -	\$ -	\$ 23,891,300
722 Sewer F/A Replacement	\$ 1,702,300	\$ 26,850,000	\$ -	\$ -	\$ 28,552,300
726 Sewer Expansion/Improvement	\$ -	\$ 4,750,000	\$ -	\$ -	\$ 4,750,000
727 Sewer Debt Service	\$ 4,442,309	\$ -	\$ -	\$ -	\$ 4,442,309
731 Solid Waste Disposal	\$ 26,518,701	\$ 450,000	\$ -	\$ -	\$ 26,968,701
741 Airport	\$ 91,648	\$ -	\$ -	\$ -	\$ 91,648

EXHIBIT A

CITY OF OCEANSIDE  
 Appropriations by Agency  
 Proposed FY 2017-18

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
742 Airport Debt Service	\$ 164,786	\$ -	\$ -	\$ -	\$ 164,786
751 Harbor	\$ -	\$ 350,000	\$ -	\$ 7,383,328	\$ 7,733,328
Total Enterprise Funds	\$ 114,144,871	\$ 68,100,000	\$ -	\$ 7,383,328	\$ 189,628,199
<b>INTERNAL SERVICE FUNDS</b>					
814 Risk Management	\$ 3,628,556	\$ -	\$ -	\$ -	\$ 3,628,556
817 Employee Benefits	\$ 37,518,478	\$ -	\$ -	\$ -	\$ 37,518,478
818 Workers Compensation	\$ 3,653,725	\$ -	\$ -	\$ -	\$ 3,653,725
831 Fleet Management	\$ 7,131,058	\$ -	\$ -	\$ -	\$ 7,131,058
841 Information Services	\$ 5,855,064	\$ -	\$ -	\$ -	\$ 5,855,064
851 City Building Services	\$ 3,927,505	\$ 350,000	\$ -	\$ -	\$ 4,277,505
871 General Services Fd	\$ 407,525	\$ -	\$ -	\$ -	\$ 407,525
Total Internal Services Funds	\$ 62,121,911	\$ 350,000	\$ -	\$ -	\$ 62,471,911
<b>GRAND TOTAL</b>	<b>\$ 360,827,085</b>	<b>\$ 79,280,630</b>	<b>\$ 19,550,385</b>	<b>\$ 7,383,328</b>	<b>\$ 467,041,428</b>

**TEN-YEAR HISTORY  
FISCAL YEARS 2008 TO 2018**

<b>Fiscal Year</b>	<b>Price Adjustment</b>		<b>Population Adjustment</b>		<b>Total Adjustment</b>	<b>Appropriations Limit</b>
2008-09	1.0429	x	1.0116*	=	1.0550	\$291,330,859
2009-10	1.0062	x	1.0088	=	1.0151	\$295,735,978
2010-11	0.9746	x	1.0151	=	0.9893	\$292,576,471
2011-12	1.0251	x	1.0056	=	1.0308	\$301,599,693
2012-13	1.0377	x	1.0082	=	1.0462	\$316,679,678
2013-14	1.0512	x	1.0050	=	1.0565	\$333,350,275
2014-15	0.9977	x	1.0094	=	1.0071	\$336,683,778
2015-16	1.0382	X	1.0052	=	1.0436	\$351,368,641
2016-17	1.0537	X	1.0059	=	1.0599	\$371,329,365
2017-18	1.0369	X	1.0035	=	1.0405	\$386,386,808

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

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

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

# APPENDIX

# Sample Property Tax

## Where Does My Property Tax Go?

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

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

**San Diego County Treasurer-Tax Collector**  
**Dan McAllister**  
 San Diego County Treasurer-Tax Collector

**2011-2012**  
 For Fiscal Year Beginning July 1, 2011 and Ending June 30, 2012

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

**OWNER OF RECORD ON JANUARY 1, 2011**  
 TAXPAYER PROPERTY INC

MAP NO.	DESCRIPTION	VALUES & EXEMPTIONS
000661	LAND	\$ 119457
	IMPROVEMENTS	140536
	TOTAL L & I	259993
528689	PERSONAL PROPERTY	
	EXEMPTIONS:	
	HOMEOWNERS	\$ 7000
	OTHER	
	NET TAXABLE VALUE	252993

PARCEL / BILL NO.	TAX RATE AREA	CORTAC NO.	1st Installment 11/01/11	2nd Installment 02/01/12	TOTAL DUE
123-456-78-90	59088	ZRC5	1439.97	1439.97	2879.94

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

AGENCY	RATE	TAX AMOUNT
FIXED CHARGE ASSMTS:		
CO MOSQUITO/RAT CTRL	(858) 684-2888	3.00
MIRA MESA MAINT	(619) 533-4779	3.76
MWD WTR STANDBY CHRGR	(800) 755-6864	11.50
CWA WTR AVAILABILITY	(858) 522-6518	10.00
TOTAL DISTRIBUTION AMOUNT		2879.94

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

**2**

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

AMOUNT DUE FEB. 1, 2012  
**\$ 1439.97**

LATE PAYMENT AFTER APRIL 10, 2012  
**\$ 1583.97**

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

0100000466512345678901000004665123456789005

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

**1**

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

AMOUNT DUE NOV. 1, 2011  
**\$ 1439.97**

LATE PAYMENT AFTER DEC. 10, 2011  
**\$ 1583.97**

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

0100000466512345678901000004665123456789005

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

**GENERAL FUND REVENUES**

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

General Fund Budgeted Revenues (in millions)	FY 2016-17	FY 2017-18	% change
Property Taxes	\$ 54.57	\$ 58.04	6.35%
Sales & Use Taxes	21.88	22.29	1.87%
Transient Occupancy Tax	6.06	6.69	10.40%
All Other Taxes	3.78	3.80	0.53%
Ambulance Billing	3.88	4.52	16.62%
Charges for Service	10.42	11.23	7.77%
Fines and Forfeitures	3.60	3.49	-3.06%
Intergovernmental	0.57	0.41	-28.07%
License & Permits	4.50	5.02	11.56%
Other Revenue & Transfers	20.41	20.79	1.86%
Franchise Fees	4.19	4.48	6.92%
Use of Money & Property	4.91	5.23	6.48%
<b>Grand Total</b>	<b>\$ 138.77</b>	<b>\$ 145.99</b>	<b>5.20%</b>

Table 1

Taxes constitute 62% of General Fund revenues, and are proposed to increase approximately 5.24% in FY 2017-18, primarily due to increases in property taxes and hotel taxes (TOT). Table 2 reflects the tax component of the General Fund revenues.

Tax Breakdown	FY 2017-18	% of All GF Taxes
Property Tax	\$58,038,421	63.90%
Sales & Use Tax	22,287,402	24.54%
Transient Occupancy Tax	6,695,000	7.37%
Business License Tax	2,652,000	2.92%
Card Room Tax	1,150,000	1.27%
<b>Total Taxes</b>	<b>\$90,822,823</b>	<b>100.00%</b>

Table 2

**Revenue Components**

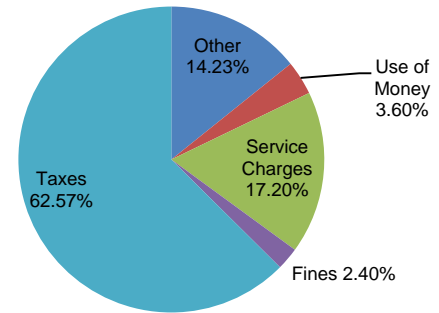
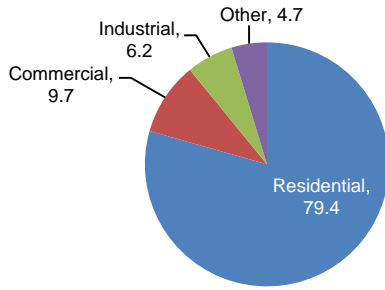


Chart 1

**Property Taxes** – are the City’s largest revenue source representing 40% of the total General Fund revenue. They are derived from a portion of the 1% property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1% of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2% per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax, resulting in a property tax revenue increase to Oceanside of approximately \$7.5 million. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue is projected to increase approximately 6.35% from last year’s budget, which is attributed to an increase in current secured and unsecured tax projections, along with an increase in property transfer taxes based on historical trending. These projections were prepared with assistance from our property tax consultants who monitor all of Oceanside’s assessed valuations.

**Property Tax Use Category**

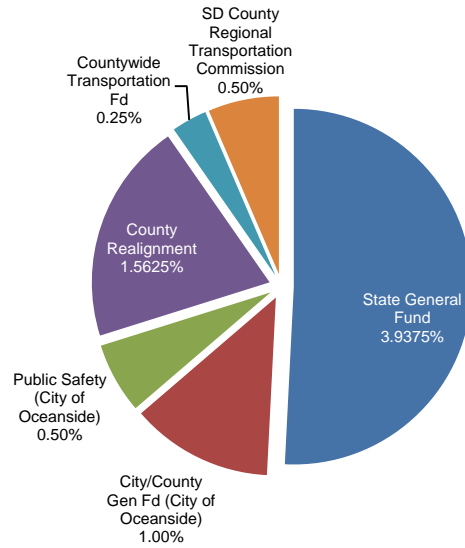


**Chart 2**

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

**Sales & Use Taxes** – are the City’s second largest revenue source representing 15.27% 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 7.75%. In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1% of the total based on sales within its jurisdiction. Another component of the sales tax revenues received by the City is the safety sales tax, also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes. Of the remaining 6.75% collected by SBOE, 0.25% is allocated to the San Diego County Transportation District, and 0.5% is allocated to the San Diego Improvement Program (TransNet) which was approved by San Diego County voters in 1987 and renewed in 2008 for an additional 40-year term. The remaining 6% is retained by the State. Chart 3 illustrates the breakdown of the 7.75% sales tax rate in Oceanside.

**7.75% Sales Tax Rate Breakdown**

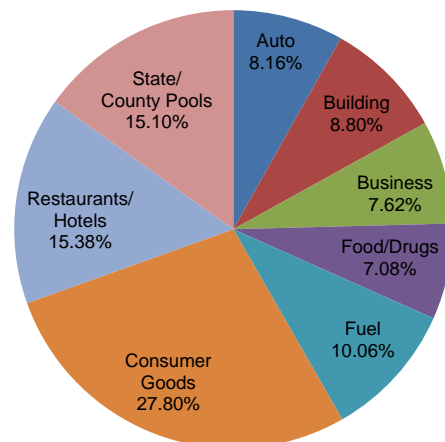


**Chart 3**

The revenue projection for FY 2017-18 reflects an increase of 1.87% compared to last fiscal year. This is a result of small overall growth in all categories of sales.

Chart 4 identifies the composition of Oceanside’s sales categories for calendar year 2016.

**Sales Tax Revenue Categories**



**Chart 4**

**All Other Taxes** – this category includes card room and business license taxes. The City Council adopted an ordinance that establishes the card room tax as 6% on gross revenues for the Ocean's 11 card room. Based on this business' historical trend, revenue is expected to decrease 5.38%. Business license taxes are set at \$0.50 per thousand of gross receipts. This tax revenue dropped during the recession and with the FY 2017-18 budget is to be back to pre-recession levels.

**Ambulance Billing** – this revenue is received for providing emergency medical services to the public. The fees are increased annually in July by a Consumer Price Index (CPI) factor. Between an increase in the number of responses, an ambulance unit being added in late spring of 2016, the CPI factor, and recent Federal reimbursement increases the City expects a 16.62% increase in FY 2017-18.

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

**Fines & Forfeitures** – the majority of fines consist of motor vehicle, traffic fines, parking violation fines and towing fines. Tow fines were previously reflected in Fund 260, but that program is now part of the General Fund. Fines/Forfeitures are proposed to decrease 3.06% due to a decrease in motor vehicle citation issuance and collection.

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

**Licenses & Permits** – this category includes licenses and permits for building, special events and right of ways as well as parking meter and lot revenue and franchise fees. The building permit activity is expected to increase with several projects

being pursued. The parking lot revenue is expected to increase base upon a fee increase effective June 1, 2017.

**Franchise Fees** - are a form of "rent" for use of public streets and roadways. The City of Oceanside collects franchise taxes from businesses that have a franchise to operate in Oceanside, including: San Diego Gas & Electric, Southern California Gas Company, Cox Communications, AT&T and Kinder Morgan. Each company is assessed between 2% and 5% of gross receipts. Revenues from these taxes are expected to increase by 6.92% due in large by increases in the SDG&E franchise revenue.

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

**Transient Occupancy Taxes** – is known as the hotel bed tax or by the acronym "TOT". The City of Oceanside imposes a 10% tax on the rent of all transient lodging facilities in the City. The 10.40% increase is based on Historical receipts. The trend reflects higher room rates and occupancy rates. No new hotels are included in the projection however there has been an increase in existing residential units being utilized as short-term rentals via websites such as Airbnb, VRBO, Flipkey and others.

**Use of Money & Property** – rentals and leases collected on city-owned property constitute the largest portion of this revenue category, and are expected to increase by 6.48% from the previous fiscal year. This increase is due to annual CPI increases included in the contracts and increased gross receipts by businesses paying a percentage rent.

Fiscal Year	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted Budget 2016-17	Adopted Budget 2017-18
Net operating revenues (rounded to nearest thousand)	129,684	127,719	136,405	141,707	138,775	145,988
Consumer price index (base year 1982-84 <sup>1</sup> )	258.12	263.47	266.19	272.08	274.73	274.73
Net operating revenues in constant dollars (rounded to nearest thousand)	50,242	48,477	51,243	52,083	50,513	53,138
Population <sup>2</sup>	168,505	169,350	171,183	171,682	175,948	176,461
<b>Net operating revenues per capita in constant dollars</b>	<b>298.16</b>	<b>286.25</b>	<b>299.35</b>	<b>303.37</b>	<b>287.09</b>	<b>301.13</b>
Percentage change from prior year	11.97%	-3.99%	4.57%	1.34%	-5.37%	4.89%

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

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

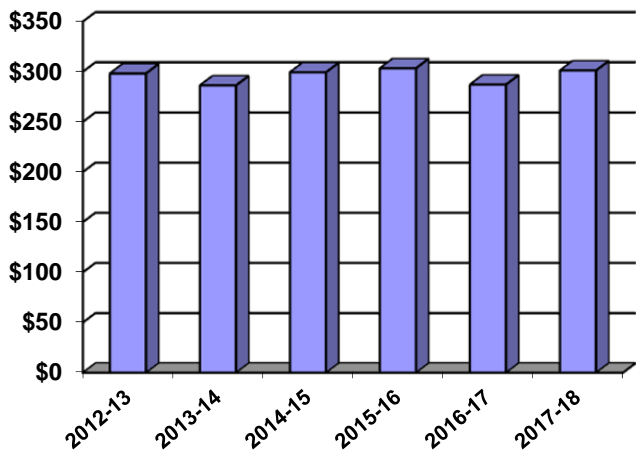


Chart 1

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

As revenues and population remained consistent, the inflation index eroded the ability for operating revenue to keep pace with cost of services. The FY 2017-18 budget shows an increase of 3.73%. As property and sales taxes increase, along with TOT and other taxes, an increase in businesses and gross receipts is expected.

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

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 at levels before the great recession.

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

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

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

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

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

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

Fiscal Year	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted Budget 2016-17	Adopted Budget 2017-18
Net operating expenditure (rounded to nearest thousand)	118,073	123,593	130,180	134,250	138,179	145,238
Consumer price index (base year 1982-84 <sup>1</sup> )	258.12	263.47	266.19	272.08	274.73	274.73
Net operating expenditure in constant dollars (rounded to nearest thousand)	45,743	46,911	48,904	49,343	50,296	52,865
Population <sup>2</sup>	168,505	169,350	171,183	171,682	175,948	176,461
<b>Net operating expenditures per capita in constant dollars</b>	271.47	277.00	285.69	287.41	285.86	299.59
Percentage change from prior year	4.85%	2.04%	3.13%	0.60%	-0.54%	4.80%

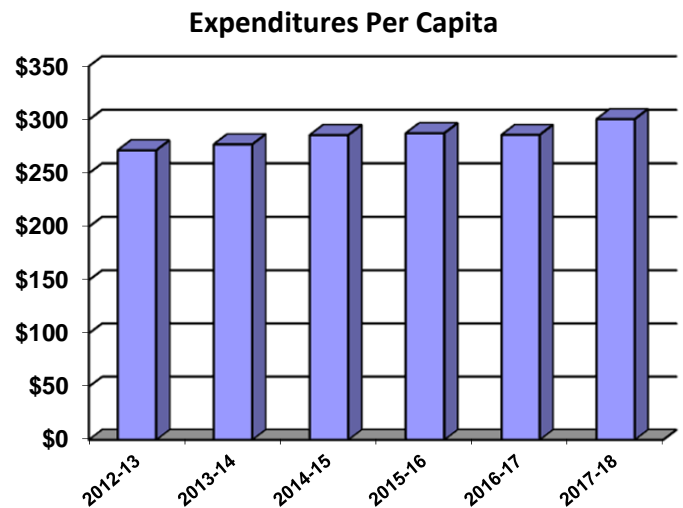
<sup>1</sup> Consumer Price Index for All Urban Consumers (CPI-U), 2<sup>nd</sup> half semi-annual average for San Diego, CA; US Department of Labor; FY 2016-17 and FY 2017-18 references annual average 2016 for San Diego, CA;

<sup>2</sup> Department of Finance

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

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

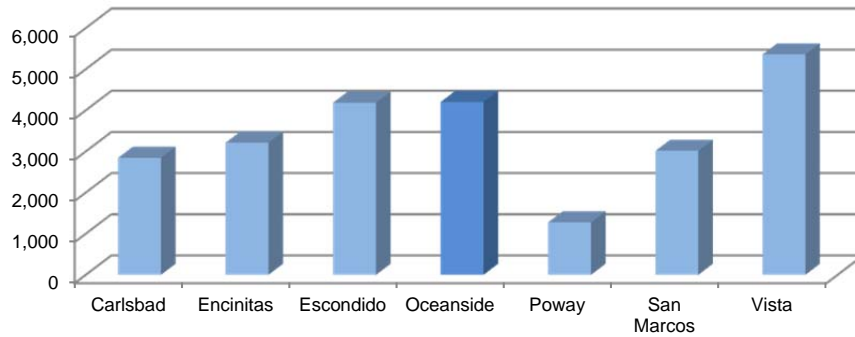
approximate \$10 million revenue shortfall. FY 2011-12 reflects the cumulative impact of the budget reduction plan, coupled with the significant adjustment of population based on the 2010 Federal Census. FY 2017-18 reflects an approximate 23% increase from FY 2012-13 with growing pension expense a big contributing factor.



<b>Fund Balance (in millions)</b>	<b>Actual 6/30/15</b>	<b>Actual 6/30/16</b>	<b>Estimate* 6/30/17</b>
<b>NONSPENDABLE</b>			
Inventory	\$ 16,540	\$ 13,297	\$ 13,297
Prepaid Items	28,294	87,668	87,668
Advances to Other Funds	10,292,312	1,516,496	1,516,496
Property/Land	700,000	700,000	700,000
<b>Total Nonspendable</b>	<b>\$ 11,037,146</b>	<b>\$ 2,317,461</b>	<b>\$ 2,317,461</b>
<b>COMMITTED</b>			
Healthy City Fund	\$ 15,600,000	\$ 16,600,000	\$ 17,400,000
Encumbrances	-	-	-
Telecom Tech Grant	246,546	121,646	121,646
Post Employment Leave Fund	1,313,820	2,794,948	2,336,981
<b>Total Committed</b>	<b>\$ 17,160,366</b>	<b>\$ 19,516,594</b>	<b>\$ 19,858,627</b>
<b>ASSIGNED</b>			
Continuing Appropriations	\$ 2,249,355	\$ 1,279,666	\$ 2,029,666
Infrastructure Reserve	5,141,868	8,500,000	8,050,000
Economic Stabilization	3,705,373	7,654,000	7,654,000
Parks & Recreation	134,869	107,037	77,637
CAD	511,913	511,912	511,912
Center City Golf	-	-	-
Beach Sand Replenishment	600,000	600,000	600,000
El Corazon Pool Study	1,200,000	1,200,000	1,200,000
General Plan	-	398,004	398,004
Pier Maintenance	-	3,000,000	3,500,000
RCS	-	1,000,000	500,000
Mission Cove	-	-	-
Agri Tourism	-	100,000	50,000
Community Service Gaps	-	-	-
Land Sale Agreement	1,543,111	1,543,111	1,543,111
Long Term-Planning	1,180,000	1,180,000	1,180,000
Capital Vehicles & Equipment	-	-	-
CIP In Lieu Underground	388,567	388,567	388,567
Coca Cola Receipts	65,496	65,496	65,496
Next Year Budget	816,330	-	-
Employee Wages	285,135	-	-
PERS Supplemental Reserve	1,000,000	6,000,000	6,500,000
VANC	13,635	-	-
Other Purpose	-	-	201,234
<b>Total Assigned</b>	<b>\$ 18,835,652</b>	<b>\$ 33,527,793</b>	<b>\$ 34,449,627</b>
<b>UNASSIGNED</b>			
Unassigned	\$ 11,920,099	\$ 2,129,910	\$ 3,024,691
<b>Total Unassigned</b>	<b>\$ 11,920,099</b>	<b>\$ 2,129,910</b>	<b>\$ 3,024,691</b>
<b>GRAND TOTAL</b>	<b>\$ 58,953,263</b>	<b>\$ 57,491,758</b>	<b>\$ 59,650,406</b>

\*Unassigned at 6/30/17 are preliminary estimates as of June 30, 2017.

**Residents per square mile**



CITY	Population 2017	Square miles	Residents per square mile
Carlsbad	113,725	40.00	2,843
Encinitas	62,288	19.40	3,211
Escondido	151,492	36.20	4,185
Oceanside	176,461	42.00	4,201
Poway	50,253	39.40	1,275
San Marcos	94,042	31.19	3,015
Vista	101,797	19.00	5,358

Due to the size of the city, a lot of unique neighborhoods with specific demographics exist. The topography is a series of hills and valleys running to the ocean. As the city was established in 1888, many of the neighborhoods were not in large master planned communities, but are an assortment of small housing developments, built at different times and taking advantage of a specific location or supply of land, each with different price points. This has created the unique identity and community characteristic of the neighborhoods. Oceanside's growth rate is slowing as the land supply is shrinking. Oceanside qualifies as a "boomburg" due to the rapid growth of the city over the last 20 years. From 1990 to 2000 the city grew by 25 percent. From 2000 to 2010 the population growth slowed down at 4.4 percent, an increase of approximately 31 percent from the year 1990 to 2010. The 2017 population is 176,461.

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

the Oceanside community and attracts a multitude of visitors. Oceanside's location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San Diego. Oceanside is also home to two of the three Mira Costa Community College campuses and is the site of the original campus and administrative center.

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

Based on the total population for 2017 at 176,461 and the 2016 sales tax revenue of \$20.11 million, each individual citizen in Oceanside contributes \$114 in annual sales tax revenue. On a local level, Oceanside has experienced a modest gain in the economy. Oceanside's downtown activity continues to develop with additional structured parking, high-end for-rent residential properties, a 4-star resort hotel and retail developments that increase day and evening population helping to fill the 40,000 sq. ft. of retail space being added. As these projects progress and are completed, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

\* Source: Department of Finance

## SUMMARY OF TOTAL ASSESSED VALUE BY CITY

<b>CITY</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>% CHANGE</b>
Carlsbad	30,401,295,396	31,950,341,648	5.10%
Chula Vista	26,753,998,423	28,361,433,004	6.01%
Coronado	8,214,559,129	8,729,531,650	6.27%
Del Mar	3,399,480,463	3,576,552,341	5.21%
El Cajon	8,738,410,871	9,258,857,220	5.96%
Encinitas	14,890,460,408	15,796,058,652	6.08%
Escondido	14,585,242,961	15,565,183,101	6.72%
Imperial Beach	1,843,591,683	1,994,566,010	8.19%
La Mesa	6,721,005,725	7,086,211,541	5.43%
Lemon Grove	1,977,336,890	2,121,942,193	7.31%
National City	3,752,173,033	4,072,604,766	8.54%
Oceanside	21,342,303,928	22,777,596,798	6.73%
Poway	10,036,863,651	10,420,279,600	3.82%
San Diego	230,992,364,433	245,526,492,057	6.29%
San Marcos	11,744,940,434	12,494,465,120	6.38%
Santee	5,455,017,934	5,901,287,326	8.18%
Solana Beach	4,485,853,170	4,783,543,561	6.64%
Vista	10,544,702,919	11,271,276,331	6.89%

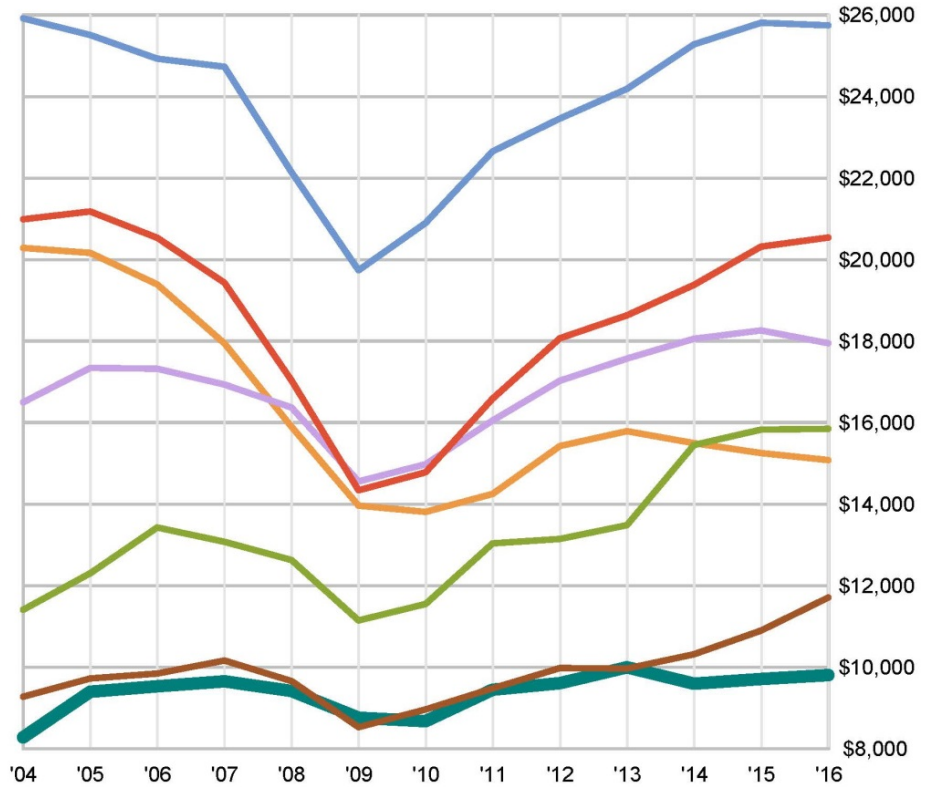
Source: County of San Diego Assessor's Office, June 2017



**CITY OF OCEANSIDE**  
AGENCY COMPARISONS

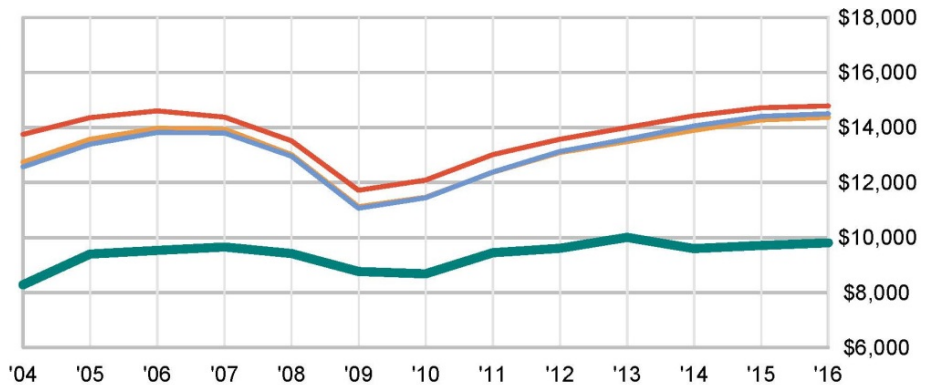
Per Capita Sales

- Oceanside**  
Count: 4,983
- Carlsbad**  
Count: 4,948
- San Marcos**  
Count: 2,726
- Vista**  
Count: 3,086
- Encinitas**  
Count: 3,331
- Escondido**  
Count: 4,503
- San Clemente**  
Count: 2,730



Per Capita Sales

- Oceanside**
- San Diego County**
- Southern California**
- California**



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

Bond Name and Use of Funds	Outstanding	Principal Retired	Outstanding	2017/18	Source of Funds	Retirement Year
	Principal July 1, 2017		Principal June 30, 2018	Principal Debt Service Payment		
<b>GENERAL DEBT OBLIGATIONS</b>						
2008 HUD 108 Loan Series 2008-A - Fire Station #7	\$ 2,529,000	\$ 971,000	\$ 2,375,000	\$ 154,000	CDBG	2028
2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities	\$ 4,415,000	\$ 3,310,000	\$ 3,775,000	\$ 640,000	General Fund	2022
2011 Lease-Purchase Agreement Oshkosh Capital - fire pumper and fire aerial ladder truck	\$ 131,947	\$ 1,492,813	\$ -	\$ 131,947	General Fund	2018
2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project	\$ 6,042,952	\$ 6,083,941	\$ 4,799,755	\$ 1,243,197	General Fund; Water Fund; SLRR Major Water Course Fund	2023
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$ 3,462,105	\$ 1,268,922	\$ 3,092,051	\$ 370,054	Lighting District Fund	2025
2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$ 29,435,000	\$ 2,585,000	\$ 26,660,000	\$ 2,775,000	All City Funds	2025
2015 Oceanside Public Financing Authority Lease Revenue Bonds - Refund 2005 Refunding COPS for Oceanside Civic Center Project	\$ 6,335,000	\$ 2,000,000	\$ 4,285,000	\$ 2,050,000	General Fund	2019
<b>ENTERPRISE DEBT OBLIGATIONS</b>						
2013 Oceanside Water Revenue Refunding Bonds - Refunded 98 Water Revenue Bonds and 2003 Water System COPS, and provided funds for various water capital projects	\$ 14,790,000	\$ 4,700,000	\$ 13,315,000	\$ 1,475,000	Water Fund	2033
2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$ 24,112,051	\$ 24,660,941	\$ 21,620,399	\$ 2,491,651	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital projects	\$ 9,285,000	\$ 5,850,000	\$ 8,165,000	\$ 1,120,000	Sewer Fund	2028
2004 Department of Transportation Aeronautics Program Loan - Airport loan for hangers	\$ 136,000	\$ 714,000	\$ 54,778	\$ 81,222	Airport Fund	2018
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement	\$ 1,516,496	\$ -	\$ 1,593,184	\$ -	Airport Fund	2043
2016 Harbor District Loan - from Fleet Management Fund	\$ 477,497	\$ 22,503	\$ 454,747	\$ 22,751	Fleet Management Fund	2036
2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept of Boating and Waterways Loans	\$ 915,000	\$ 1,050,000	\$ 595,000	\$ 320,000	Harbor Fund	2023

Bond Name and Use of Funds	Outstanding	Principal Retired	Outstanding	2017/18	Source of Funds	Retirement Year
	Principal July 1, 2017		Principal June 30, 2018	Principal Debt Service Payment		
<b>SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS</b>						
<b>2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds</b>	\$ 10,400,000	\$ 775,000	\$ 10,065,000	\$ 335,000	Special Assessment	2032
<b>2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds</b>	\$ 11,430,000	\$ 325,000	\$ 11,180,000	\$ 250,000	Special Assessment	2034
<b>2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds</b>	\$ 5,195,000	\$ 1,515,000	\$ 4,960,000	\$ 235,000	Special Assessment	2032
<b>2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds</b>	\$ 9,020,000	\$ 1,865,000	\$ 8,655,000	\$ 365,000	Special Assessment	2034
<b>2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds</b>	\$ 5,980,000	\$ 1,045,000	\$ 5,715,000	\$ 265,000	Special Assessment	2033
<b>2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds</b>	\$ 9,060,000	\$ -	\$ 9,005,000	\$ 55,000	Special Assessment	2038

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

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

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

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

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

### **Operating Budget Policies**

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

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

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

## **Capital Budget Policies**

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

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

## **Fund Balance Policies**

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

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

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

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

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

### **Revenue Policies**

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

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

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

### **Expenditure Policies**

Expenditures of available resources are guided by the following policies:

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

**SUBJECT:**  
**DEBT POLICY**

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

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

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

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

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

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

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

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

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

## **SECTION III: DEBT LIMITS**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **B. TYPES OF DEBT**

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

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

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

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

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

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

### **3. Revenue Bonds**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **8. Conduit Revenue Bonds**

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

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

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

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

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

## **10. Bond Anticipation Notes**

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

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

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

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

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

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

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

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

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

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

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

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

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

**C. DEBT LIMITS**

**1. General Limits**

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

**2. General Fund Supported Debt**

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

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

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

## **A. FIXED RATE DEBT**

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

## **B. VARIABLE RATE DEBT**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**I. REFUNDING BONDS**

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

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

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

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

The minimum credit standards for Conduit Financing are as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b. Role of the City as Bond Issuer

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

c. Arbitrage Rebate and Yield

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

d. Allocation of Bond Proceeds

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

e. Use of Bond Proceeds

The Responsible Officer shall:

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

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

2. **Record Keeping Requirements**

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

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

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

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

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

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

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

Transfers from	Transfers to Fund	Description	Amount
101 - General	101-Genl Fund	Harbor reimbursement of Infosend cost to Business Services	13,302
101 - General	101-Genl Fund	Field Operations Sergeant salary offset from Harbor	100,000
101 - General	101-Genl Fund	10% of Account Rep from Prop Mgmt to Business Services	6,132
101 - General	209-Library	Reader Services Adult	59,350
101 - General	209-Library	Reader Services Youth	26,450
101 - General	209-Library	One Time Funding Adult Services Books	30,700
101 - General	209-Library	One Time Funding Youth Services Books	9,300
101 - General	272-St & Local Grant Fd	Literacy Programs	1,370
101 - General	272-St & Local Grant Fd	OUSD School Resource Officers	325,504
101 - General	501 - Gnl Cap Proj Fd	Art Commission	25,000
101 - General	501 - Gnl Cap Proj Fd	Long Term Zoning Update	30,000
101 - General	501 - Gnl Cap Proj Fd	Long Term Zoning Update fr 101.3020.0199 for position	142,935
101 - General	581-GF Comm Facilites	Fire truck Replacement	500,000
101 - General	581-GF Comm Facilites	Parks Maint/Upgrades	100,000
101 - General	581-GF Comm Facilites	Per Council - Deferred Maintenance Reserves	160,000
101 - General	581-GF Comm Facilites	Civic Center Building Maintenance	35,000
101 - General	581-GF Comm Facilites	Fire Training Center	60,000
213 - Gas Tax	101-Genl Fund	Flood Control/Storm Drains	25,000
213 - Gas Tax	101-Genl Fund	Traffic Control Services	510,000
213 - Gas Tax	221-OsideLightDist	Oceanside Lighting District	390,000
213 - Gas Tax	711-Water Operating Fd	Clean Water Program	20,500
217 - Supptl Law Enforcmt	272-St & Local Grant Fd	OUSD School Resource Officers	103,000
221 - Oside LightingDistrict 2-91	101-Genl Fund	Street Light Maintenance	410,000
241 - Sunset Hills MD	101-Genl Fund	Sunset Hills	2,602
242 - Mission Meadows MD	101-Genl Fund	Mission Meadows-Area B	6,639
242 - Mission Meadows MD	101-Genl Fund	Mission Meadows-Area A	791
243 - Sunburst Homes MD	101-Genl Fund	Sunburst Homes	1,041
244 - Douglas Park MD	101-Genl Fund	Vandergrift Annex	3,823
244 - Douglas Park MD	101-Genl Fund	Douglas Park	17,637
246 - Rancho Hermosa MD	101-Genl Fund	Rancho Hermosa	6,213
247 - Santa Fe Mesa MD	101-Genl Fund	Santa Fe Mesa	106,995
248 - Del Oro Hills MD	101-Genl Fund	Del Oro Hills	90,075
249 - Mar Lado MD	101-Genl Fund	Mar Lado Landscape	13,716
250 - Guajome Ridge MD	101-Genl Fund	Guajome Ridge	6,203
251 - Peacock Hills MD	101-Genl Fund	Peacock Hills	1,482
252 - Vista Del Rio MD	101-Genl Fund	Vista Del Rio	584
278 - Inclusionary In Lieu	277-HOME Grant Fd	Continued AppropriationsFY 16/17	2,432,960
284 - CDC Adm/Program Development	286-Trns t-CDC Hsng MrtgRev	CDC Housing Mortgage	60,000
501 - General Capital Projects	101-Genl Fund	Property Management Services	50,000
503 - Public Facility Fees	501 - Gnl Cap Proj Fd	Integrated Library System	100,000
513 - SLRR-DD-1/Zone-1C	516 -Citywide Drainage	Transfer Fund Balance to New Drainage Fund 516; Contribution to Drainage Administration (Master Plan Update and FEMA mapping)	15,541
515 - SLRR-DD-1/Zone Pilgram Crk	514 -SLRR-DD-1/Zone-1D	Fund Balance Transfer to 514	775,566
521 - Loma Alta Creek DD-2/Zn-2A	516 -Citywide Drainage		186,230
522 - Loma Alta Crk DD-2/Zone-2B	516 -Citywide Drainage	Transfer Fund Balance to Fund 516 Citywide Drainage	283,170
540 - TMI Triangle DD-4	6900-Transfers Out	Transfer fund balance from Fund 540 to New Drainage Fund 516	77,841
550 - Center City DD-5	516 -Citywide Drainage		39,551
711 - Water Operating	101-Genl Fund	Flood Control/Storm Drains	765,377
711 - Water Operating	101-Genl Fund	Property Management Services	12,000
731 - Solid Waste Disposal	101-Genl Fund	Street Sweeping Program Costs (100%)	2,002,643
731 - Solid Waste Disposal	101-Genl Fund	Code Enforcement Program Costs for SW Support	400,000
731 - Solid Waste Disposal	101-Genl Fund	Solid Waste City Services Program Costs (100%)	1,207,575
731 - Solid Waste Disposal	101-Genl Fund	9% excess revenues from WM (50% of excess revenues to GF)	146,866
731 - Solid Waste Disposal	101-Genl Fund	FD 101 WM Collector Payment	1,700,000
731 - Solid Waste Disposal	101-Genl Fund	Solid Waste City Service Landfill and Vista Burn Site Permits Increase	56,626
731 - Solid Waste Disposal	213-Gas Tax Fd	Street and Median	150,000
731 - Solid Waste Disposal	711-Water Operating Fd	Fixture Replacement 1/2 Filling Station	26,000
731 - Solid Waste Disposal	711-Water Operating Fd	Fixture Replacement for dishwashers	30,000
741 - Airport	742-Trns-f Airport DS Fund	State Loan	88,099
751 - Harbor	101-Genl Fund	Harbor Police (100%)	2,351,077
751 - Harbor	101-Genl Fund	Harbor Maintenance (100%)	2,706,914
751 - Harbor	101-Genl Fund	Harbor Administration (100%)	903,397
751 - Harbor	101-Genl Fund	Prop Mgmt Svcs (set amount)	38,110
751 - Harbor	101-Genl Fund	Harbor Lifeguard (11.93% of expense, no capital)	197,184

AB	Assembly Bill	OPARC	Oceanside Parks & Recreation Community Foundation
AD	Administrative Directive	OFD	Oceanside Fire Department
ADA	American Disability Act	OPD	Oceanside Police Department
ACT	Alternative Court Treatment	OPEB	Other Post-Employment Benefits
ATG	Active Transportation Grant	OPFA	Oceanside Public Financing Authority
BCEGS	Building Code Effectiveness Grading Schedule	OSHA	Occupational Safety and Health Administration
CAD	Computer Aided Design	OTMD	Oceanside Tourism Marketing District
CAFR	Comprehensive Annual Financial Report	OTS	Office of Traffic Safety
CalPERS	California Public Employee Retirement System	OUSD	Oceanside Unified School District
CalGRIP	California Gang Reduction, Intervention and Prevention	PASS	Portable Assisted Study Sequence
CDBG	Community Development Block Grant	PERS	Public Employee Retirement System
CDC	Community Development Commission	P&I	Principal and Interest
CEQA	California Environmental Quality Act	PM	Property Management
CFD	Community Facilities District	PS&E	Plans, Specifications and Estimates
CHDO	Community Housing Development Organization	PUD	Planned Unit Development
CIP	Capital Improvement Program	READS	Regional eBook & Audiobook Download System
COC	City Operations Center	RDO	Rancho Del Oro
COP	Certificate of Participation	RFP	Request for Proposal
COPS	Community Oriented Policing Services	R&L	Rents and Leases
CPI	Consumer Price Index	ROW	Right of Way
CSMFO	California Society of Municipal Finance Officers	SA	Successor Agency
DD	Drainage District	SANDAG	San Diego Association of Governments
DIF	Department Impact Fee	SBOE	State Board of Equalization
DOT	Department of Transportation	SCADA	Supervisory Control & Data Acquisition
DS	Debt Service	SCPP	Special College Preparatory Program
DUI	Driving Under the Influence	SDCWA	San Diego County Water Authority
ECR	El Camino Real	SDG&E	San Diego Gas & Electric
EEO	Equal Employment Opportunity	SLRR	San Luis Rey River
EIR	Environmental Impact Report	SONGS	San Onofre Nuclear Generating Station
EMS	Emergency Medical Service	SRTS	Safe Routes to School
EOC	Emergency Operations Center	SUN	Supporting Urban Neighborhoods
ERAF	Educational Revenue Augmentation Fund	TDA	Transportation Development Act
FAA	Federal Aviation Administration	TOT	Transient Occupancy Tax
F/A	Fixed Asset	VA	Veterans' Administration
FF&P	Fines, Forfeitures & Penalties	VLF	Vehicle License Fee
FMLA	Family and Medical Leave Act	VO	Visit Oceanside
FSD	Financial Services Department	WCOMP	Workers' Compensation
FY	Fiscal Year	WQIP	Water Quality Improvement Plan
GAAP	Generally Accepted Accounting Principles	WRF	Water Reclamation Facility
GASB	Governmental Accounting Standards Board	WWTP	Waste Water Treatment Plant
GF	General Fund	YMCA	Young Men's Christian Association
GFOA	Government Finance Officers Association		
GIS	Geographic Information System		
HOME	HOME Investment Partnerships Act		
HUD	Housing Urban Development		
ICE	Immigration & Code Enforcement		
JAG	Justice Assistance Grant		
JPA	Joint Powers Authority		
LAIF	Local Agency Investment Fund		
LED	Light Emitting Diode		
LLEBG	Local Law Enforcement Block Grant		
MD	Maintenance District		
M&O	Maintenance & Operations		
MOU	Memorandum of Understanding		
MRB	Mortgage Review Bond		
MWD	Metropolitan Water District		
NCTD	North County Transit District		

**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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