



CITY OF OCEANSIDE

CALIFORNIA



OPERATING BUDGET FISCAL YEAR 2025-26

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Operating Budget Fiscal Year 2025-26

Mayor

Esther Sanchez

Deputy Mayor

Eric Joyce

Council Members

Rick Robinson
Jimmy Figueroa
Peter Weiss

City Manager

Jonathan Borrego

Assistant City Manager

Michael Gossman

Deputy City Manager

Rob O'Brien

Financial Services Director

Jill Moya

Budget Manager

Cindy Gersley



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CITY OF OCEANSIDE

OFFICE OF THE CITY MANAGER

July 1, 2025

CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor and Councilmembers,

It is my privilege to present the City of Oceanside's Fiscal Year 2025–26 Operating Budget. This document reflects the collective work of all City departments, guided by Council priorities and prepared through months of thoughtful planning led by the Financial Services Department. The adopted budget prioritizes core services, aligns with community needs, and takes a disciplined approach to long-term financial obligations, proceeding cautiously while making progress.

The Fiscal Year 2025-26 Operating Budget reflects continued progress in delivering essential services and supporting community priorities. Oceanside remains in a solid financial position thanks to years of prudent fiscal management, strong local revenue performance, and the strategic use of reserves. While we remain mindful of broader economic trends and long-term obligations, this budget demonstrates that the City is well-prepared to meet today's needs while laying the groundwork for a resilient and prosperous future.

Strategic Alignment

This budget aligns with the strategic goals established by the City Council, which continue to serve as the foundation for financial planning and policy development:

Goal 1: Maintain fiscally sustainable policies that support core services

Goal 2: Encourage sensitive infill to maximize existing infrastructure

Goal 3: Build partnerships with public/private entities for job creation and economic growth

Goal 4: Improve quality of life, safeguard environmental resources, and provide cultural and recreational opportunities

Goal 5: Encourage citizen and neighborhood involvement to develop a shared sense of community

These goals remain the foundation of Oceanside's planning and budgeting efforts and are embedded throughout the programs and initiatives funded in this year's plan.

Economic Outlook and Fiscal Strategy

Oceanside enters Fiscal Year 2025–26 with a structurally balanced General Fund and continued revenue growth, led by property taxes, which provide a stable and dependable foundation for the City’s finances. This positive revenue trajectory reflects underlying economic strength, supported by sustained local investment and rising property values.

In developing this budget, staff remained highly attuned to the broader fiscal and operational landscape. While the FY 2025–26 plan is balanced and forward-looking, several key issues warrant close attention as we navigate the years ahead. These considerations have shaped our approach and will continue to guide budget monitoring and response efforts moving forward.

The national economic outlook remains uncertain. Persistent inflation, shifting interest rates, and global instability continue to affect consumer behavior and investment trends. These broader dynamics may influence key local revenues—particularly sales tax and transient occupancy tax. To mitigate these risks, the City has applied conservative revenue assumptions and maintained flexibility in its expenditure planning.

Infrastructure needs are also intensifying. While Oceanside continues to make progress through its Capital Improvement Program, the demands of aging facilities and deferred maintenance remain substantial. Careful prioritization and long-range planning will be necessary to meet these needs within available resources.

Environmental and regulatory responsibilities further shape the City’s fiscal landscape. Ongoing investment in stormwater management, coastal protection, and implementation of the Climate Action Plan is essential to advance Oceanside’s sustainability goals and meet evolving compliance requirements. At the same time, reductions in federal housing support—particularly CDBG and HOME funding—have shifted more of the burden to the General Fund, increasing the need for local funding solutions to sustain critical housing and neighborhood services.

Pension liabilities also remain a structural concern. Although the City continues to proactively manage these obligations through annual prepayments, dedicated reserves, and Council-adopted funding policies, CalPERS costs are projected to grow significantly in the coming years, underscoring the importance of disciplined financial planning.

Together, these factors emphasize the need for thoughtful leadership, sound fiscal policy, and adaptive decision-making. The FY 2025–26 budget represents a deliberate effort to balance current service demands with long-term sustainability. As conditions evolve, continued dialogue, regular reassessment, and a focus on fiscal responsibility will ensure that Oceanside remains well-positioned to serve its community today and into the future.

Budget Overview

The General Fund remains the primary source of support for Oceanside’s essential municipal services including police, fire, libraries, parks, code enforcement, planning, and public works. For FY 2025–26, recurring revenues are projected at \$231.49 million, with recurring expenditures budgeted at \$230.16 million, resulting in a structurally balanced General Fund.

An additional \$4.38 million in one-time expenditures brings the total General Fund budget to \$234.54 million. These one-time costs will be funded through prior-year savings and existing reserves, allowing the City to make targeted investments without compromising long-term financial stability.

This budget reflects a disciplined and forward-looking approach to rising operational costs, employee compensation, and evolving community needs. A 3 percent inflationary adjustment has been applied to Maintenance & Operations (M&O) budgets to address rising costs. Personnel expenditures include labor agreement obligations, step increases, health care contributions, and liability insurance adjustments. A 2 percent vacancy savings assumption, approximately \$2.9 million, accounts for the average time to fill open positions.

To advance City Council priorities and strategic goals, the budget includes targeted investments across key areas:

- **Enhancing public safety and emergency response:** Initiation of a phased plan to add three Fire Battalion Chief positions, drone as first responder program staffing, and the purchase of additional Flock cameras to support law enforcement investigations.
- **Improving quality of life and recreational access:** Investments in skatepark lighting, senior transportation, swimming pool upgrades, additional youth recreation scholarships, portable soccer goals to support shared use at school sites, and expanded afterschool programming at John Landes Park focused on middle and high school youth at risk of gang involvement.
- **Fostering civic identity and community pride:** Funding to begin design and permitting of a new “Welcome to Oceanside” entry sign and additional funding for cultural and legacy events that reflect Oceanside’s diverse history.
- **Promoting arts and literacy:** Capital support for improvements to the City-owned Brooks Theater and additional resources to grow the Library Department’s book and media collections across service locations.
- **Advancing housing and homelessness response:** Funding to operate the Oceanside Navigation Center, ongoing General Fund support for the Housing Director position, and one-time funding for a Housing Administrator—both intended to help offset reductions in federal housing resources.
- **Protecting natural resources and ensuring environmental compliance:** Ongoing maintenance funding for Phase III of the San Luis Rey River Flood Risk Management Project, implementation of the City’s Climate Action Plan, beach restoration and shoreline resilience efforts, and the addition of a City Arborist to oversee urban forestry and landscape management.

This combination of strategic investments and long-term fiscal discipline ensures that the General Fund continues to support essential services, community vitality, and a resilient future for Oceanside.

FY 2025–26 Position Changes and Additions

The FY 2025–26 budget includes a series of position additions, reclassifications, and staffing-related adjustments to support service delivery, address organizational needs, and implement City Council priorities. These changes are funded through the General Fund, Measure X, and other funding sources, and include both permanent and transitional staffing investments.

New Full-Time General Fund Positions

- Fire Battalion Chief – Will initiate the phased development of a Second Fire Battalion. One position will be funded by the General Fund in FY 2025–26, with two others funded by Measure X. Over the next two fiscal years, all three will transition to full General Fund support by FY 2027–28. This structure addresses critical span of control challenges, improves emergency response coordination, and prepares for the opening of Fire Station 9.
- Recreation Supervisor (Senior Services) – Will oversee daily operations and staff at the El Corazon Senior Center, expanding programming and leadership capacity to meet the needs of Oceanside’s growing senior population.
- Administrative Secretary (Public Works) – Will provide essential HR and administrative support across Public Works divisions, including payroll, certification tracking, and accident reporting for 120 employees.
- City Arborist (Public Works) – Will lead the City’s Urban Forestry and Landscape programs, supporting Climate Action Plan goals, enhancing tree maintenance practices, and addressing community service requests.

Measure X-Funded Positions

- Two Fire Battalion Chiefs – Will be funded by Measure X in FY 2025–26 as part of a three-year phased strategy to establish a fully staffed Second Fire Battalion. This approach enhances public safety and ensures appropriate supervision ratios consistent with industry best practices. Funding responsibility will gradually shift to the General Fund in FYs 2026–27 and 2027–28.

Position Reclassifications and Adjustments

- Administrative Secretary to Administrative Analyst I (City Clerk’s Office) – Will reflect the position’s expanded responsibilities, which now include data analysis, policy planning support, and interdepartmental coordination.
- Public Safety Call Taker to Dispatcher (Police Department) – Will align the position classification with the department’s current staffing model. OPD no longer recruits Call Takers and fills only Dispatcher roles.
- Housing and Neighborhood Services Director – Will shift 67% of salary funding from grants to the General Fund to preserve leadership capacity as federal housing resources decline.
- Community Resource Center Specialist (Crown Heights) – Will shift 30% of salary funding to the General Fund to maintain service delivery at the Crown Heights Resource Center in light of CDBG reductions.

New Non-General Fund Positions

- Professional Assistant (Hourly Extra Help, Human Resources) – Will assist with vendor insurance reviews and internal customer service, preventing administrative backlogs as vendor volume increases.
- Water Treatment Superintendent – Will replace a contracted supervisory role with in-house oversight for Water Plant operations, improving regulatory compliance and long-term operational control.
- Assistant Water Utilities Director – Will provide executive-level support across the Water Utilities Department, with a focus on compliance, interagency coordination, and special projects, including preparation for the upcoming LAFCO service review.

One-Time Position Support

- Housing Administrator (Neighborhood Services) – Will receive one-time funding for 75% of position costs in FY 2025–26 to maintain program continuity following sharp declines in housing-related revenue streams.
- Drone as First Responder/RTCC Overtime (Police Department) – Will be staffed using one-time overtime funding during the 13-month pilot phase, allowing OPD to evaluate the program without committing to permanent positions.
- Fire Hand Crew (Fire Department) – Will receive one-time funding through Measure X and be staffed using staff overtime to support proactive vegetation management, wildfire mitigation, and resilience efforts as part of the City’s fire prevention and public safety strategy.

Pension Costs

Managing the long-term costs of employee pensions remains a top financial priority for the City of Oceanside. In FY 2025–26, the City’s total contributions to the California Public Employees’ Retirement System (CalPERS) are budgeted at \$46.8 million, with the General Fund responsible for \$35.68 million. Over the next five years, pension costs are projected to rise by an additional \$12.96 million, with the General Fund projected increase to be \$10.41 million, placing increasing strain on operational budgets and heightening the need for long-term planning.

To mitigate these rising costs, the City will once again make a lump-sum prepayment of its Unfunded Accrued Liability (UAL) contribution, totaling \$24.74 million. This strategy, which has been employed in recent years, will generate an estimated \$827,165 in savings over the course of the fiscal year, with all savings applied directly to reducing the City’s outstanding pension liability.

In addition to required annual contributions, the City continues to implement two key Council-adopted financial policies designed to accelerate the reduction of long-term obligations. The first allocates one-third of the City’s annual investment earnings toward unfunded liability reduction. The second, applied during fiscal year-end closeout, directs 50 percent of any General Fund surplus to the same purpose. These policies provide a disciplined framework for reinvesting excess resources into the City’s long-term financial health.

To further strengthen its position, the City maintains two dedicated pension reserves: a \$5 million CalPERS Set-Aside Account and an \$18 million Section 115 Pension Trust. Both are available

to offset pension cost increases resulting from factors such as market volatility or actuarial assumptions.

Together, these proactive funding strategies and reserve policies reflect Oceanside's ongoing commitment to financial sustainability, fiscal discipline, and responsible pension management.

Measure X

Measure X, the voter-approved half-cent sales tax measure, continues to fund essential public safety, infrastructure, and community well-being priorities in Oceanside. For FY 2025–26 (Year 7), available funding totals \$16.59 million, supporting a mix of ongoing programs and newly added initiatives that reflect Council direction and community needs.

Continued, Ongoing Programs

- Public Safety Services and Homelessness Response – Sustained support for police and fire operations, as well as programs addressing homelessness through outreach, intervention, and coordinated care.
- Street and Road Repairs – Ongoing funding for citywide paving and road improvement projects.
- Beaches, Beachfront, Pier, and Parks – Continued investment in recreational and coastal infrastructure.

Newly Added Programs (Post-Budget Workshop)

- Fire Battalion Chiefs – One-time Measure X funding of \$587,000 to support two positions as part of a phased three-year plan to establish a Second Fire Battalion, with a transition to full General Fund support by FY 2027–28.
- Navigation Center Operations – Ongoing funding to continue operating the City's 50-bed homeless shelter, focused on achieving permanent housing solutions for currently unhoused residents.
- Fire Hand Crew Program – One-time funding to launch a proactive wildfire mitigation and vegetation management pilot, staffed through overtime in partnership with Vista Fire.
- Shoreline Restoration Program – New investment in planning, permitting, and coordination for beach nourishment and coastal resilience.
- John Landes Youth Program Expansion – \$150,000 in new funding to expand afterschool programming for at-risk middle and high school youth.
- Teens Work Internship Program – New support for a paid high school internship program through the Library Department, following expiration of grant funding.

These investments ensure that Measure X continues to meet voter intent by advancing public safety, infrastructure renewal, youth development, and shoreline preservation. The updated Year 7 spending plan was presented to the Measure X Citizens Oversight Committee on May 8, 2025, following Council direction after the April 30 Budget Workshop

Capital Improvements Program (CIP)

The FY 2025–26 Capital Improvements Program includes \$46.1 million in new funding as part of a five-year, \$213.5 million plan to maintain and enhance Oceanside’s infrastructure. Projects focus on street and sidewalk repairs, stormwater systems, park and facility upgrades, and coastal resilience. Funding is supported by a combination of TransNet, SB-1 (State Gas Tax), Developer Impact Fees, and the General, Water, Sewer, and Harbor funds.

Newly funded projects include reclaimed water conversions, pedestrian lighting in Crown Heights, Apple Street improvements, Coast Highway crosswalk enhancements, the Fire Station No. 5 gym conversion, facility needs assessments for Fireside and Sepulveda parks, lighting upgrades at John Landes Park and Prince Memorial Skatepark, design of the “Welcome to Oceanside” sign, and shoreline restoration planning.

For a complete list of projects and funding details, refer to the FY 2025–26 CIP Budget Book.

Water and Sewer

The Water Utilities Department’s FY 2025–26 budget continues to prioritize long-term system reliability, local water supply development, and wastewater centralization. The five-year capital improvement plan totals over \$405 million, including \$78.96 million in FY 2025–26, with \$31.76 million for water and \$47.2 million for sewer infrastructure.

Key water projects include improvements to the Mission Basin Groundwater Purification Facility, Fire Mountain Reservoir and Pump Station, recycled water distribution upgrades, and pipeline replacements throughout the city. These efforts support the City’s goal of reaching 50% local water supply by 2030, with current projections estimating over 60% coverage, assuming optimal groundwater recovery conditions.

On the sewer side, the capital program focuses on routing all wastewater to the San Luis Rey Water Reclamation Facility through major lift station and force main projects. Notable efforts include the Buccaneer and Oceanside Mesa Garrison Lift Stations, Mission Avenue Force Main Replacement, and the Land Outfall Rehabilitation. These upgrades aim to improve operational efficiency and environmental resilience while reducing reliance on aging infrastructure.

The City continues to pursue federal and state funding aggressively. To date, over \$170 million in grants and low-interest loans have been secured or are pending for both water and sewer projects. These funds will help reduce pressure on ratepayers and accelerate delivery of key infrastructure improvements

Harbor

The FY 2025–26 Harbor Fund budget includes \$10.12 million in revenue and \$9.96 million in expenditures, resulting in a net contribution of \$158,929 to the Harbor Capital Improvement Program (CIP).

The Harbor CIP includes a mix of new investments and ongoing projects funded by prior-year carryforwards. New projects for FY 2025–26 include pavement repairs in Lots 1 and 4,

replacement of the Coast Guard dock ramp, and replacement of the Oceanside entrance sign post. Continued work is also funded for dock replacements and the Engie Project, which provides solar energy upgrades to reduce long-term utility costs.

Several projects, including the Harbor Fishing Pier and roof replacements, were completed and/or closed out in the prior year. This budget maintains a balanced approach, supporting day-to-day operations while investing in long-term facility maintenance to ensure the Harbor remains a safe, functional, and welcoming destination for residents and visitors.

Recommended Budget

The FY 2025–26 Budget reflects Oceanside’s continued commitment to responsible financial management, strategic investment, and the advancement of City Council priorities. It supports key focus areas including public safety, infrastructure, housing, environmental resilience, and quality-of-life improvements that benefit all residents.

I extend my appreciation to the Mayor and City Council for their leadership and direction throughout this process. I also want to thank the Financial Services Department and all City departments and staff for their hard work and collaboration in developing a comprehensive and balanced budget. Together, we remain focused on delivering essential services, strengthening our community, and ensuring Oceanside’s long-term success.



Jonathan Borrego
City Manager

General Fund Budget-in-Brief

REVENUE

Revenues	Adopted
Property Taxes	\$95,685,750
Sales & Use Taxes	32,977,317
Transient Occupancy Tax	16,883,137
All Other Taxes	5,691,304
Franchise Fees	4,563,000
Licenses and Permits	4,848,250
Fines & Forfeitures	4,276,000
Use of Money & Property	10,346,038
Intergovernmental	556,500
Ambulance Billing	10,162,000
Charges for Service	24,754,834
Other Revenue & Transfers	20,747,339
Subtotal	\$231,491,469
Investment Clearing	2,277,780
Measure X	18,795,917
Total	\$252,565,166

EXPENDITURE

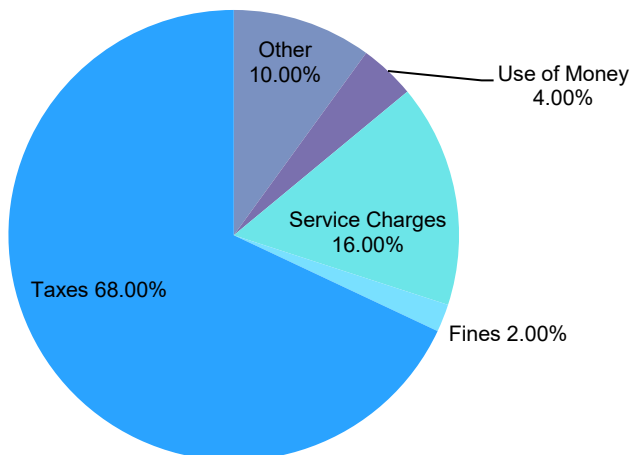
Expenditure	Adopted
City Council	\$1,269,544
City Clerk	1,804,398
City Treasurer	475,768
City Manager	3,029,100
City Attorney	2,790,746
Non Departmental	15,792,858
Financial Services	7,741,429
Human Resources	1,016,965
Police	78,711,739
Fire	54,353,108
Public Works	25,850,854
Development Services	18,813,085
Neighborhood Services	2,539,378
Parks and Recreation	8,612,802
Library	7,358,732
Subtotal	\$230,160,504
One-Time/Reserves	4,377,352
Subtotal	\$234,537,856
Investment Clearing	2,277,780
Measure X	17,970,537
Total	\$254,786,173

CITYWIDE STAFFING All Funds

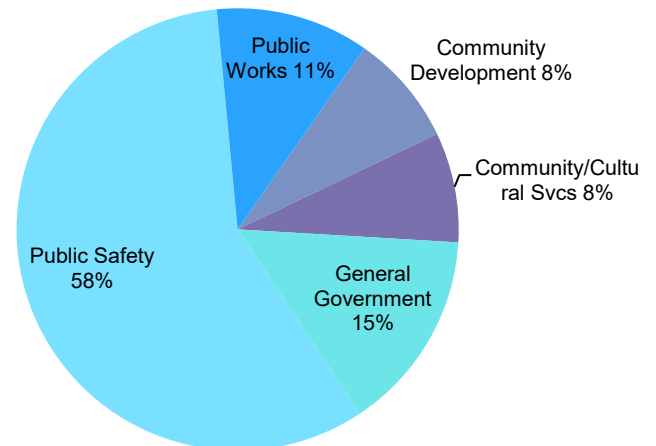
Department	FTE
City Attorney	8.95
City Clerk	9.00
City Council	10.00
City Manager	8.10
City Treasurer	3.00
Development Services	75.96
Fire Department	151.97
Financial Services	33.10
Human Resources	13.30
Information Technologies	19.05
Library	31.00
Measure X	44.58
Neighborhood Services	29.03
Parks and Recreation	26.00
Police Department	304.00
Public Works	124.96
Water Utilities	172.00
Total FTE	1,064.00
HXH	405.00
Grand Total	1,469.00

Revenue

Including Measure X Sales Tax Revenue



Expenditure



ELECTED OFFICIALS

Mayor	Esther Sanchez
Deputy Mayor District 1	Eric Joyce
Council Member District 2	Rick Robinson
Council Member District 3	Jimmy Figueroa
Council Member District 4	Peter Weiss
City Clerk	Zeb Navarro
City Treasurer	Phyllis Dominguez

EXECUTIVE MANAGEMENT

City Manager	Jonathan Borrego
City Attorney	T. Steven Burke. Jr.
Assistant City Manager	Michael Gossman
Deputy City Manager	Rob O'Brien
Development Services Director	Darlene Nicandro
Financial Services Director	Jill Moya
HR Director	Chelsea Phebus
IT Director	Vacant
Police Chief	Taurino Valdovinos
Fire Chief	David Parsons
Public Works Director	Hamid Bahadori
Water Utilities Director	Vacant
Library Services Director	CJ DiMento
Neighborhood Services Director	Leilani Hines
Parks and Recreation Director	Manuel Gonzalez



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oceanside
California**

For the Fiscal Year Beginning

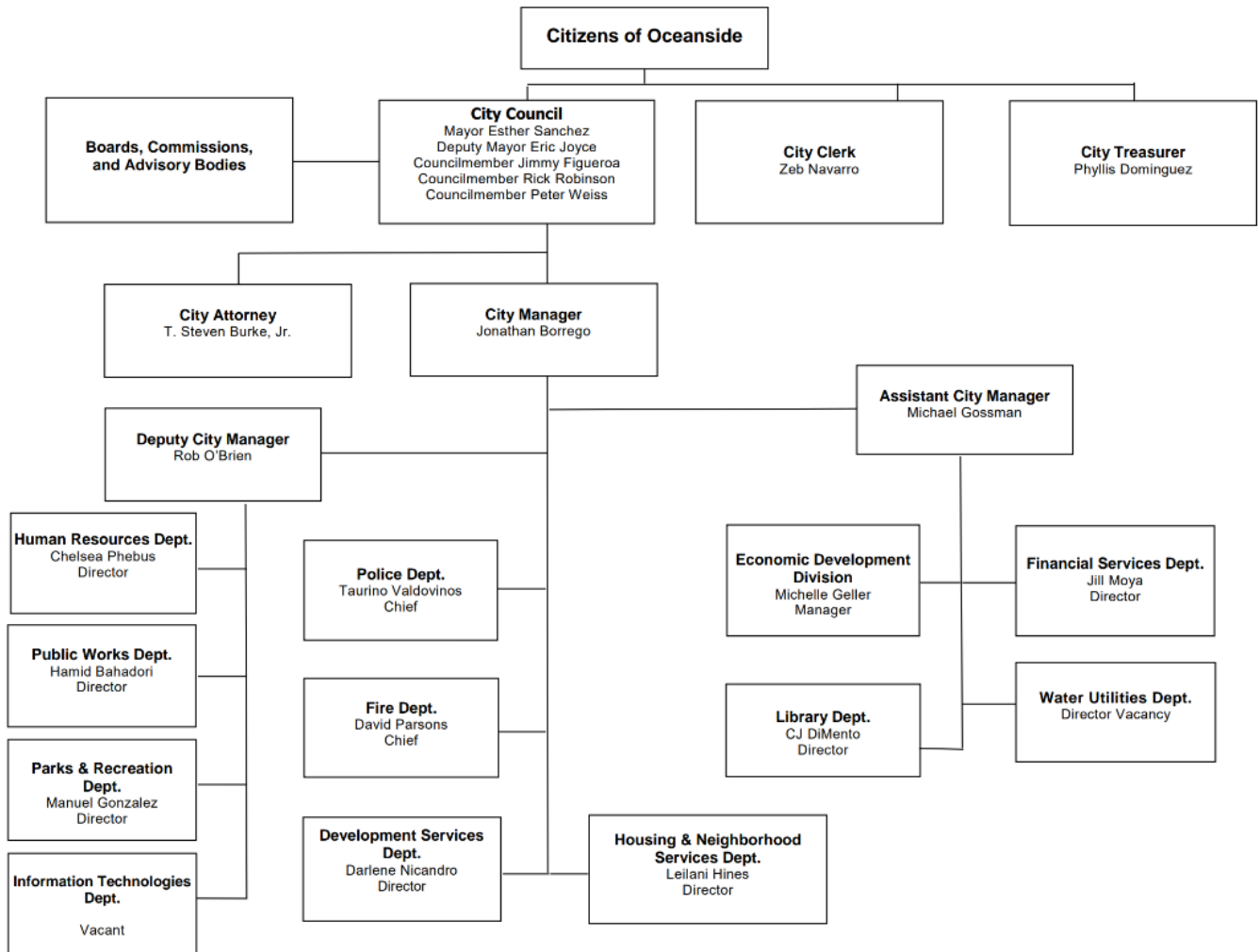
July 01, 2024

Christopher P. Morrill

Executive Director



ORGANIZATIONAL CHART



MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

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

Shaping Oceanside's Future: A Collaborative Process for Strategic Goal Development

On January 23, 2013, the City of Oceanside held a pivotal workshop, facilitated by The Mercer Group, to meticulously craft and refine its strategic goals for the fiscal year 2013-14 and the years thereafter. This workshop, a cornerstone in the City's path towards strategic and budgetary excellence, was the culmination of a dynamic process that seamlessly blended the City's vision with the valuable input of its community.

The workshop kicked off detailing the agenda and setting the stage for an inclusive and forward-looking dialogue. The strategic objectives outlined in the workshop were rooted in the City's long-standing tradition of regular strategic plan updates, highlighting the City's dedication to progress and community alignment.

Central to this strategic endeavor were the City's five core priorities:

- ❖ City Services
- ❖ Sustainable Growth
- ❖ Economic Vitality
- ❖ Quality of Life
- ❖ Civic Engagement

These priorities, affirmed through both council consensus and active community engagement, formed the backbone of the City's strategic vision. Notably, the process embraced extensive community input, garnered through a series of public meetings led by The Mercer Group. These sessions, defined by their open conversations and collective input, offered a wide array of perspectives that profoundly impacted the final strategic goals.

The workshop itself was a focused effort to affirm the City's mission, vision, and core values, and to integrate community-suggested objectives into the Citywide priorities. Each priority area was scrutinized and enhanced with goals and objectives that not only reflected the City's objectives but also resonated with the community's aspirations. The result was a set of strategic goals that are both reflective of Oceanside's unique community spirit and geared towards actionable outcomes.

Post-workshop, the City committed to updating its Strategic Plan based on the workshop's outcomes, ensuring that the plan would not only guide City efforts in the coming years but also be a testament to a process deeply rooted in community engagement and strategic foresight. This strategic journey was marked by collaboration, inclusivity, and a shared vision for a sustainable future. These strategic priorities remain true to this day, continually guiding the City towards its envisioned future.

COMMUNITY PROFILE



Population: 174,340
 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

Number of Households

61,739

Median Owner-Occupied Housing Value

\$805,014



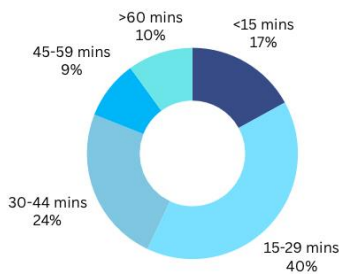
Household Income

Median: \$94,657
Average: \$126,453

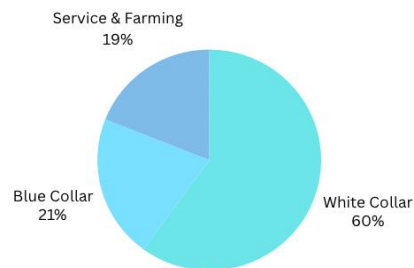
Housing Units

Owner Occupied: 58%
Renter Occupied: 42%

Travel Time to Work



Occupation Classification



18%

18% of residents 25 years and over have a bachelors degree or higher

1.6%

Unemployment Rate

Top 25 Sales Tax Producers

Albertsons	Circle K	Lowe's	Superior Ready Mix
Arco AM PM	CVS	McDonald's	Target
Best Buy	Express Fuel	Mohsen Oil	Texas Roadhouse
Discount Tire	G&M	Mossy Nissan	TJ Maxx
Carmax	Home Depot	One Source Dist.	United Oil
Chevron (2 locations)	In N Out Burger	Ross	Walmart Supercenter

* Source: Department of Finance (2025 Estimates), Claritas Spotlight 2025, and HdL Coren and Cone.

CITY PROGRAMS, ARTS, AND CULTURE

Early Learning and Community Information Hub



“Early Learning Hub” describes both spaces at Civic Center and Mission Branch Libraries, and a programming approach wherever the Oceanside Public Library offers services. The Hubs offer welcoming and supportive spaces for parents, caregivers and educators of young children, ages 0-5. Through the Hub approach, families learn about resources that promote their children’s early literacy and development, and take part in programs including parenting workshops, Pre-K STEAM classes, and Kindergarten Readiness Workshops. The Early Learning Hub concept fills a unique need in the community by providing open, free and inviting spaces, as well as services throughout Oceanside for parents and caregivers with young children.

Bookmobiles & Home Delivery Service

Oceanside Public Library Bookmobile with computers and books may be found at a weekly stop at a City Park or other community location, as well as provide outreach at any of the City’s schools, special events or cultural celebrations. The Library’s Home Delivery Service is the only one of its kind in San Diego County, bringing books and materials directly to Oceanside residents’ doorsteps.



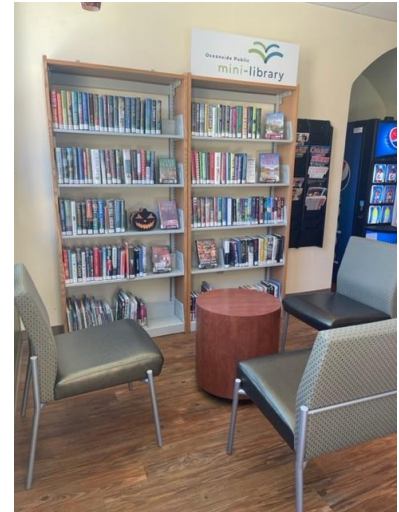
Non-traditional Library Materials

Traditional and non-traditional items are available for checkout at the Oceanside Public Library. Non-traditional collections available to the community include Seed Libraries, a circulating Toy Collection for children ages 0-5, an Autism-Friendly Lending Library for youth, California State Park Passes for day use, and Ukuleles. All available to borrow for free with a Library card, which is also free. Students can also use their school ID numbers to check out items.

CITY PROGRAMS, ARTS AND CULTURE

Mini-libraries

There are four Mini-libraries in addition to the City's three Library locations. The Mini-libraries are offered at the El Corazon and Country Club Lane Senior Centers and the Melba Bishop and Joe Balderrama Recreation Centers. The Mini-libraries have new, high-quality circulating material for all ages.



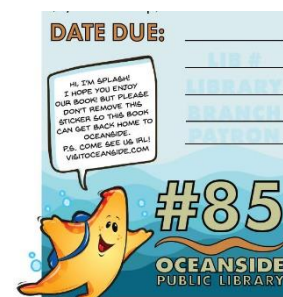
READS Learning Center

For over 26 years, Oceanside READS Learning Center has provided free one-on-one tutoring and classes for adults learning to read or improve reading, search and apply for jobs, develop technology and job skills; prepare for the GED or Citizenship test, and read with their children. READS Learning Center offers English as a Second Language support, with weekly programs such as English practice conversation groups, at multiple sites throughout the City. The program proudly published its second anthology of learner stories and poetry in 2024.



LINK+

Library customers can borrow books, DVDs and other items from five dozen other California public and college libraries through the LINK+ system, expanding free offerings available to Oceanside. Oceanside has been a leader in encouraging and helping other local libraries to join LINK+.



CITY PROGRAMS, ARTS AND CULTURE

Oceanside CA Cultural District and Arts Commission

The Oceanside Public Library oversees one of only 14 state-designated cultural districts, Oceanside CA Cultural District, and the City's Arts Commission. In the District, you will find a unique place with an abundance of creative and cultural resources. The Arts Commission plays an important role in advising the City Council on arts initiatives citywide. These efforts inspire collaboration and dialogue among the public, artists, arts organizations and other community groups and result in art exhibits, cultural programming and festivals. A monthly Art Walk event in the District hosts 60 artists who sell their creations, and a yearly O'Arts Festival highlights the City's Arts & Culture grant awardees.



Public Programming

The Library hosts as many as 1,600 public programs a year, for a range of interests and ages. Summer reading and monthly book clubs are good examples of regular programs that serve all ages and varied interests, with book clubs also offered in Spanish. Children's programs feature weekly story times in English and Spanish at all Library locations, along with pre-K play events, yoga, music and movement, STEM classes, and homework help. Teen programs consist of Librarian-led workshops as well as a broad range of programs implemented by paid Teens Work interns. For adults, 3-D printing class, social service/resource support, writer's groups and digital literacy workshops are some of the most popular programs, and Art for Older Adults is hosted at the City's Senior Centers.



CITY PROGRAMS, ARTS AND CULTURE

Turkey Trot

The City of Oceanside and San Diego Running Company host an annual 5k Turkey Trot race on Thanksgiving morning in downtown Oceanside. The Turkey Trot is a family friendly event for all ages, and participants dress in the spirit of the Thanksgiving holiday. Designed to promote exercise before the big feast, the race culminates with music and photo opportunities at the Junior Seau Pier Amphitheater.



Samoan Cultural Celebration

Oceanside is home to one of the largest Samoan populations in the world. Every year the City of Oceanside works with the Samoan Cultural Committee and puts on a Samoan Cultural Celebration. The Celebration features live performances and cultural dances, youth and adult sports, and activities like cup stacking and raffles. The celebration takes place throughout an entire week in July at Melba Bishop Recreation Center. The final day, and largest part of the celebration, takes place at the Jr. Seau Beach Community Center and Amphitheater.

Beach Soccer Championships

The City of Oceanside partners with Life Thru Soccer to put on a 3-day premier large-scale youth and adult soccer tournament in the Harbor Beach. The event features elite division competition and a stadium build out on the sand with food and apparel vendors for spectators and competitors. This is the largest beach soccer event on the West Coast. The event helps to raise scholarship funds for local youth programs.



Ironman 70.3

The City of Oceanside collaborates with World Triathlon Corporation to host the Oceanside 70.3 Ironman triathlon. The race includes a 1.2-mile swim in the harbor, a 56-mile bike ride through Camp Pendleton, and finishes with a 12.1-mile run along Pacific Street and the Strand. The race draws competitors from around the world, and will celebrate its 26th year in Oceanside next year. The race also features an IRONKIDS race along the Strand, and supports the Parks and Recreation scholarship fund.



Super Girl Surf Pro

Oceanside is home to Super Girl Surf Pro, the world's largest women's surf event and music festival. Put on by ASA Entertainment, and featuring the world's top female competitors, Super Girl is a 3-day competition in the summer. The weekend is packed with world-class surfing competition, a festival village loaded with female-inspired vendors, activities and amazing entertainment. The completion takes place on the pier beach with vendors and activities all along the strand and free concerts in the evening.



CITY PROGRAMS, ARTS AND CULTURE

Concerts in the Park

Parks and Recreation hosts two concerts in the park events during the summer season, including free activities for children. The Friends of El Corazon also host a concert series at the park, and coordinate with the Department to make sure that there is a concert in the park every month during the summer season.



Community Special Events

The Parks and Recreation Department hosts six free movies at the pier and different parks throughout the City. The Department also hosts a Spring Egg Hunt, Heritage Park Days, Third of July Fireworks, Trunk or Treat, Holiday Tree Lighting, April Pools Day, Mermaid Pirate Pool Party, and other smaller community events. These events feature free games, activities, and crafts.



CITY SUSTAINABILITY AND COASTAL RESILIENCY PROGRAMS

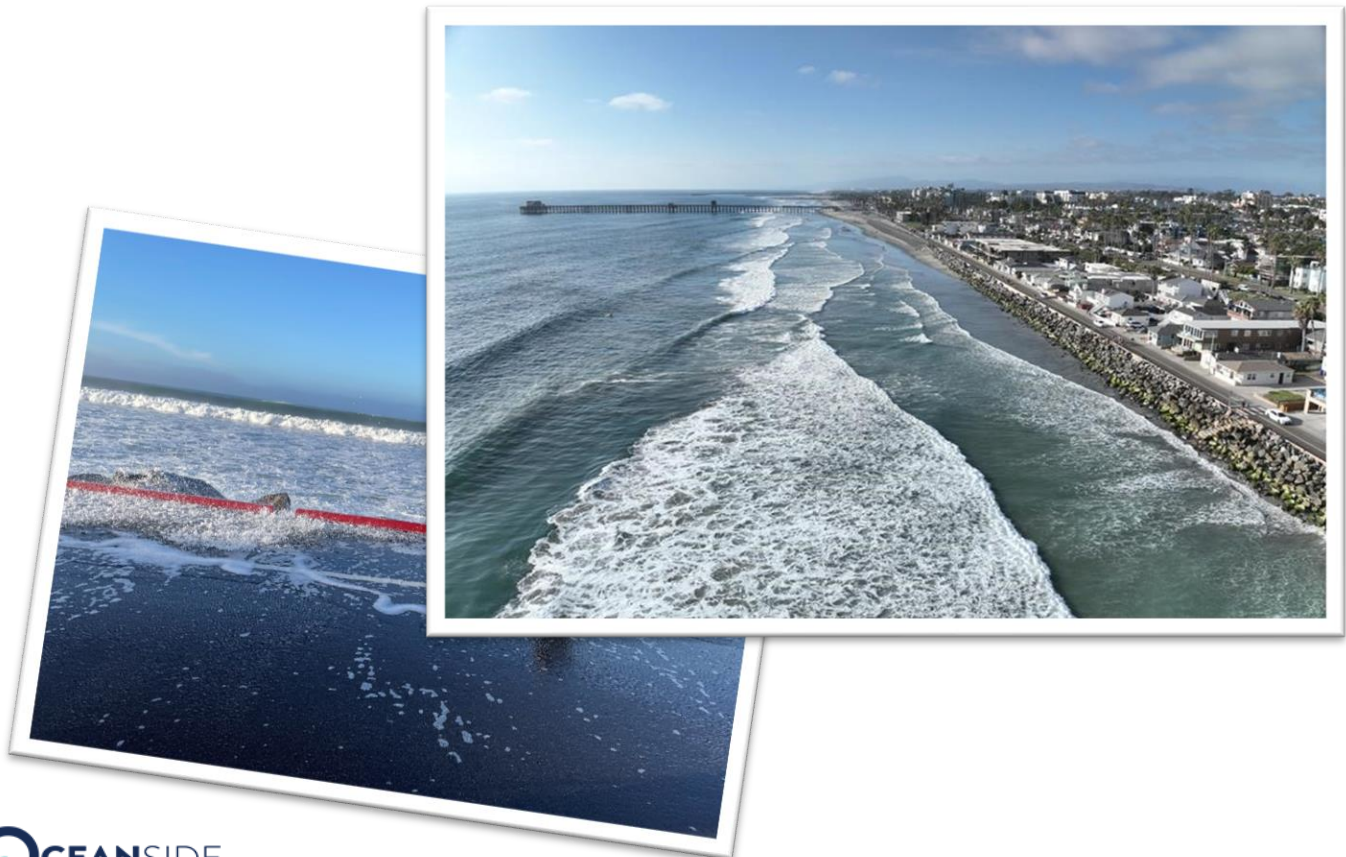
RE:BEACH Oceanside Pilot Project

The RE:BEACH Oceanside Pilot Project is a nature-based sand nourishment and retention effort aimed at addressing chronic beach erosion and strengthening coastal resilience. In January 2024, the Oceanside City Council approved the “Living Speed Bumps” concept developed by International Coastal Management (ICM), which includes two artificial headlands, an offshore artificial reef, and both nearshore and onshore nourishment features. The project site, located between Tyson Street Park and Wisconsin Avenue, was selected through a detailed site analysis and public input process. In support of design and environmental studies, the City allocated \$700,000 and secured an additional \$1.835 million in grant funding from the California Coastal Commission. RE:BEACH is a flagship example of how innovation and nature-based solutions are being integrated into Oceanside’s coastal management.



Regional Beach Sand Project III

Regional Beach Sand Project III (RBSP III) is a multi-jurisdictional initiative led by SANDAG, with Oceanside as an active partner, to improve regional shoreline protection and resilience. Building on the successes of previous sand replenishment efforts in 2001 and 2012, RBSP III has advanced its planning during 2024–2025 through an updated Economic Analysis and Feasibility Study. This study is expected to conclude in summer 2025 and aims to shape the future of beach nourishment across Southern California. Oceanside’s RE:BEACH project has been recognized as a model for sustainable sand retention under this effort, reinforcing the City’s leadership role in regional coastal adaptation.



CITY SUSTAINABILITY AND COASTAL RESILIENCY PROGRAMS

North Oceanside Coastal Dunes Restoration Pilot Project

The North Oceanside Coastal Dune Restoration Pilot Project focuses on restoring historic dune habitats to support natural coastal processes. Targeting Harbor Beach, the mouth of the San Luis Rey River, and the North Strand, the project seeks to demonstrate the benefits of low-profile dunes for sand retention and flood protection. Although the project has faced some opposition over potential view and space impacts, designs were modified to ensure that the dunes would be no taller than three feet and placed in less-programmed spaces to avoid interfering with public use. Nearly fully funded by the U.S. Fish & Wildlife Service, this effort is an important step toward nature-based shoreline resilience.

Sustainability and Climate Action Program

The Sustainability & Climate Action Program guides Oceanside's progress toward climate goals and a healthier, more sustainable environment. Its mission aligns with the City's Climate Action Plan (CAP), which promotes policies to reduce greenhouse gas emissions and protect the natural and built environment. In FY 2024–25, the City hired its first Sustainability Program Administrator and launched a comprehensive update to the CAP alongside Phase 2 of the General Plan Update. The City also submitted a grant to SANDAG to support a greenhouse gas inventory and earned Blue City Certification from Project O for leadership in environmental sustainability. Participation in SANDAG's Regional Climate Roadmap and habitat conservation initiatives further demonstrate Oceanside's cross-sector commitment to climate resilience and biodiversity.



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. Coats, 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.

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

1920

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

1929

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

1943

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

1950



1960

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

1980

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

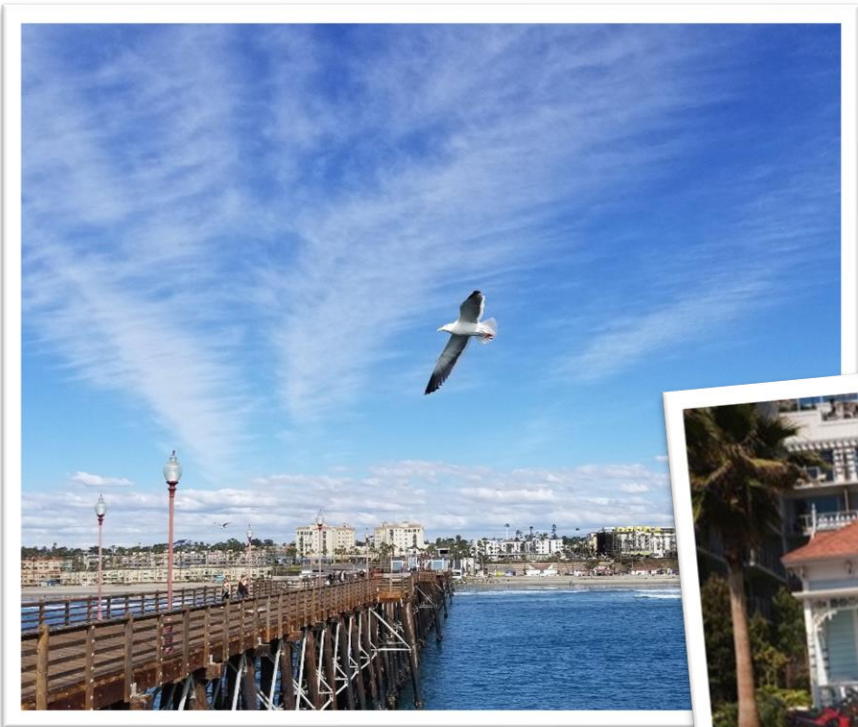
2010

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



TODAY

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



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

The budgeting process begins in the fall of each year, with Development Services staff conducting initial reviews of ongoing Capital Improvement Projects (CIP) and future needs. Simultaneously, Internal Service Departments such as Public Works and Information Technologies Department undertake a thorough assessment of their service charges, and projected Internal Service Fund budgets. This collaborative effort leads to the development of comprehensive budgets.

The Finance staff gathers data from various reliable sources to update the Five-Year Forecast of General Fund revenues and expenditures. By December, this forecast is finalized, allowing departments to receive budget goals and begin preparing their individual budgets. The City Council approves the Five-Year Forecast in January, providing the necessary foundation for departments to submit their line item budgets.

The Fiscal Year 2025-26 budget was prepared utilizing the Questica Budget Software. Questica Budget requires several levels of review and approval. Department staff initially inputs the operating, capital and revenue budgets and promotes them to the Managers. The budgets go through Managers, Department Directors, Finance Staff, Finance Director, and City Manager, for review and approval before being presented to City Council for adoption.

The budget cycle kicked off in January and was adopted in June at a Public Hearing. The City Council held a budget workshop on April 30, 2025, 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 2025-26 operating budget. The capital improvement program budget was also reviewed at the workshop. The budget priorities were incorporated in the proposed FY 2025-26 budgets as approved at the conclusion of the workshop. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvement Program Budgets.

The approved budget is adopted by resolution prior to the beginning of the fiscal year. The final budget document is posted on the City's website.

THE CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

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

LEVEL OF CONTROL AND CHANGES TO ADOPTED BUDGET

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

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

The City Manager has the authority to transfer operating budget monies appropriated within the same fund.

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

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

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

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

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

Transfers between funds require approval by the City Council.

BUDGETARY BASIS

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

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

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations for the fund. All other expenses are reported as non-operating expenses.

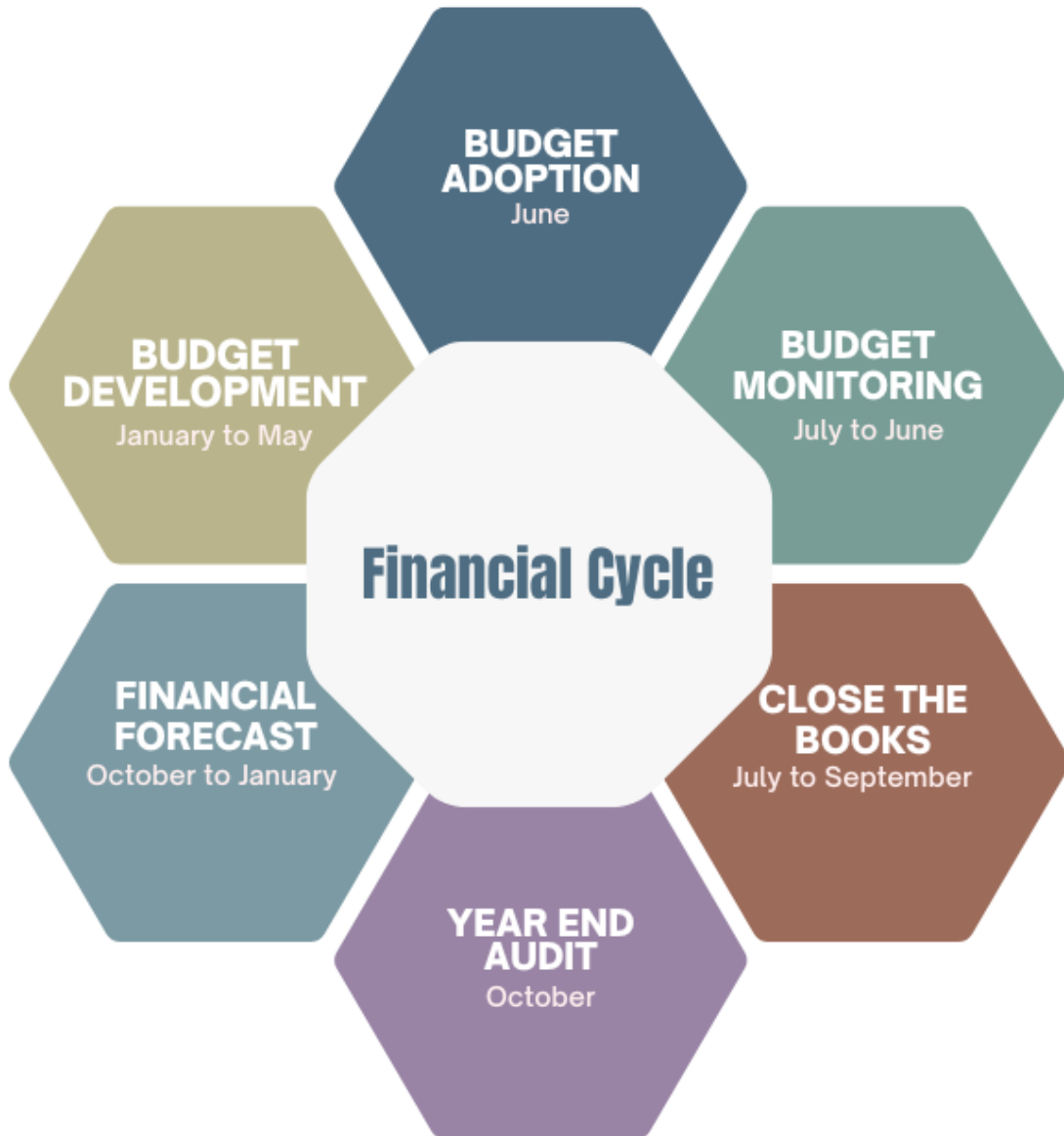
Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year. Unexpended capital and grant funds are carried forward from year to year until projects are officially closed.

COST ALLOCATION

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

In the City's case, the General Fund is the service provider, and the external funds are the service consumer for costs such as City administration, financial services, human resources, legal services, etc. In addition, Internal Service Funds receive revenues from other City departments for charges such as insurance, general services, data processing, communications, fleet replacement, etc. Charges are established annually and are based generally upon actual use of the goods or services.

Replacement charges to Information Services and the Fleet Replacement Reserve are based upon the anticipated cost of replacement. Replacement charges are allocated annually over the life of the vehicle or equipment. The City Manager has executed Administrative Directives which define the policies and procedures for establishing all cost allocations.



BUDGET CALENDAR

DATE	DELIVERABLES
2024	
September 17	Internal Service Budget Kickoff Meeting
September	Finance staff initiate discussions with Departments to review General Fund Revenue trends and develop FY 2025-26 Revenue budgets
October 21	Departments provide GF Revenue Forecast for the upcoming year to Finance
October 21	Public Works, HR and IT submits internal service charge changes and updated cost drivers due to Finance. Submit approved updated AD
November	Finance calculates general administration overhead cost allocation per AD-40
2025	
January 7	Budget Kickoff Meeting - Finance Director - GF forecast update; Budget Manager to provide directions for budget requests
February 4	Deadline to submit General Fund budget requests and promote GF budgets in Questica; Requests for GF positions due to Finance
February 5	Five-Year Forecast presented to Council
February 5	Finance staff reviews submitted requests and provide a list of GF requests to City Manager's Office (CMO)
February 17	Harbor & Beaches Advisory Committee reviews and recommends the Harbor Operating and Capital Budget
February 17-18	Deadline to submit General Fund budget requests and promote GF budgets in Questica; Requests for GF positions due to Finance
February 18	CMO determination of GF requests for approval. Finance communications to Departments of CMO recommendations to Council.
February 18	Deadline to promote Non-General Fund budgets in Questica; Requests for Non-GF positions due to Finance
February 19-27	Finance prepares budget documents including budget memo, PowerPoint presentation and Budget Worksheets for the Budget Workshop
March 3	Finance provides preliminary General Fund operating budget to CMO. Draft budget memo, PowerPoint presentation and Budget Worksheets for the Budget Workshop
March 4	Development Services and Water Departments to promote Capital Improvement Program (CIP) budgets in Questica. DSD provides final combined CIP worksheets to Finance
March 10	HR provides Finance results of reclass studies to include in the budget
March 18	Utilities Commission reviews and recommends the Water Utilities Operating and Capital Budget
March 18	Departments submit goals, accomplishments, photographs and performance measures for budget book to Finance
April 14-17	CMO and Finance meetings with Mayor and Councilmembers to review budget requests and recommendations
April 17	CMO to provide any changes to the recommended budgets to Finance
April 21	Finance makes changes directed by CMO and updates all budget workshop documents
April 30	Council Budget workshop
May 1-5	Finance makes budget changes as directed by Council and CMO
May 6-7	Finance prepares draft staff reports and budget resolutions

BUDGET CALENDAR

DATE	DELIVERABLES
2025	
May 8	Finance submits Budget Hearing staff report to Legistar agenda system
May 8	Finance submits budget adoption resolutions and public hearing notice request to City Attorney for review
May 8	Measure X Community Oversight Committee reviews spending plan
May 13	Parks and Rec Commission reviews and recommends the Parks Operating and Capital Budget
May 19	Planning Commission reviews CIP Program for General Plan Conformity Determination
May 22	Finance submits public hearing notice request to City Clerk
May 25	Public hearing notice published in Union Tribune
May 28	Finance provides proposed budget document to Council
June 4	Council Meeting - Public hearing for Budget Adoption
June 30	Publish Budget Book and Budget-in-Brief to the website

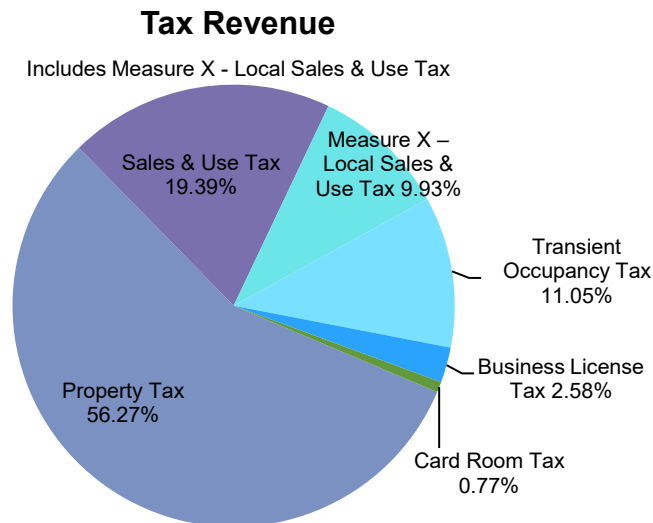
GENERAL FUND REVENUE SOURCES

The City of Oceanside derives its revenues from a diverse range of sources, many of which have specific restrictions on their use. Revenues that are not restricted and can be utilized for the overall operations of the City are categorized under the General Fund.

The General Fund revenues are particularly significant as they support essential City services. The majority of these revenues are in the form of taxes. One notable revenue source is Measure X, which is a temporary one-half percent transaction and use tax effective from April 1, 2019, for a period of seven years. In November 2024, Oceanside voters approved the renewal of Measure X, extending it through April 2036. The City Council has committed to responsible spending and has designated the revenues generated by Measure X for infrastructure improvements, as well as the maintenance and enhancement of public safety services.

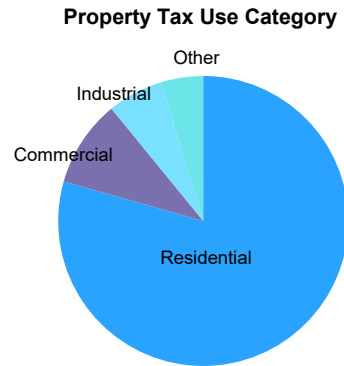
The table below reflects the tax component of the General Fund revenues.

Tax Breakdown	FY 2025-26	% of All GF Taxes
Property Tax	\$95,685,750	56.27%
Sales & Use Tax	32,977,317	19.39%
Measure X – Local Sales & Use Tax	18,795,917	9.93%
Transient Occupancy Tax	16,883,137	11.05%
Business License Tax	4,387,878	2.58%
Card Room Tax	1,303,426	0.77%
Total Taxes	\$170,033,425	100.00%

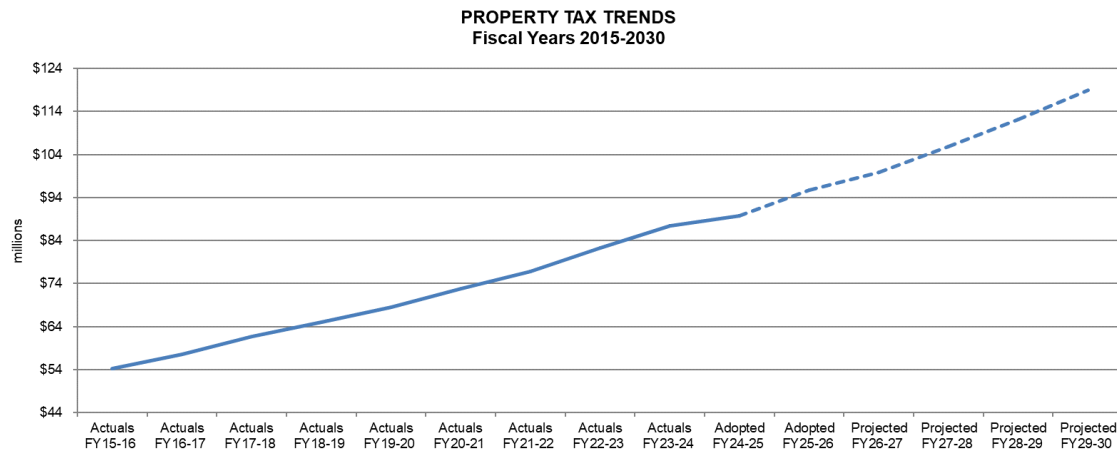


GENERAL FUND REVENUE SOURCES

Property Taxes – are the City’s largest revenue source representing over 41 percent of the total General Fund revenue. They are derived from a portion of the 1 percent property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1 percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2 percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value.



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



Sales & Use Taxes – are the City’s second largest revenue source representing over 14 percent of the total General Fund revenue. The California Department of Tax & Fee Administration (CDTFA) collects sales tax receipts from the sale of tangible personal property.

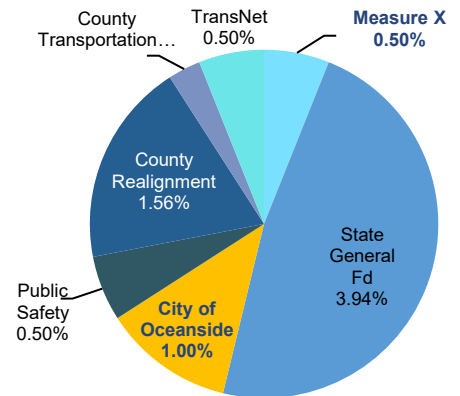
The sales tax rate in Oceanside increased from 7.75 percent to 8.25 percent. The increase is a result of Oceanside voters-approved Measure X, which is an additional temporary one-half percent transaction and use tax until April 2036.

In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1 percent of the total based on sales within its jurisdiction. In addition, Oceanside receives 0.5 percent from the passage of Measure X. Another component of the sales tax revenues received by the City is the safety sales tax, also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes.

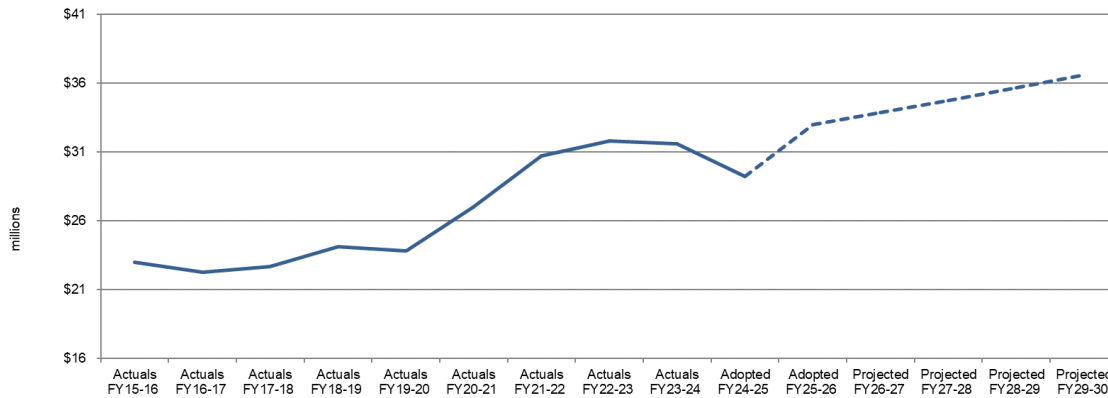
GENERAL FUND REVENUE SOURCES

Of the remaining 6.75 percent collected by CDTFA, 0.25 percent is allocated to the San Diego County Transportation District, and 0.5 percent is allocated to the San Diego Improvement Program (TransNet) which was approved by San Diego County voters in 1987 and renewed in 2008 for an additional 40-year term. The remaining 6 percent is retained by the State. The chart to the right illustrates the breakdown of the 8.25 percent sales tax rate in Oceanside.

8.25% Sales Tax Rate Breakdown

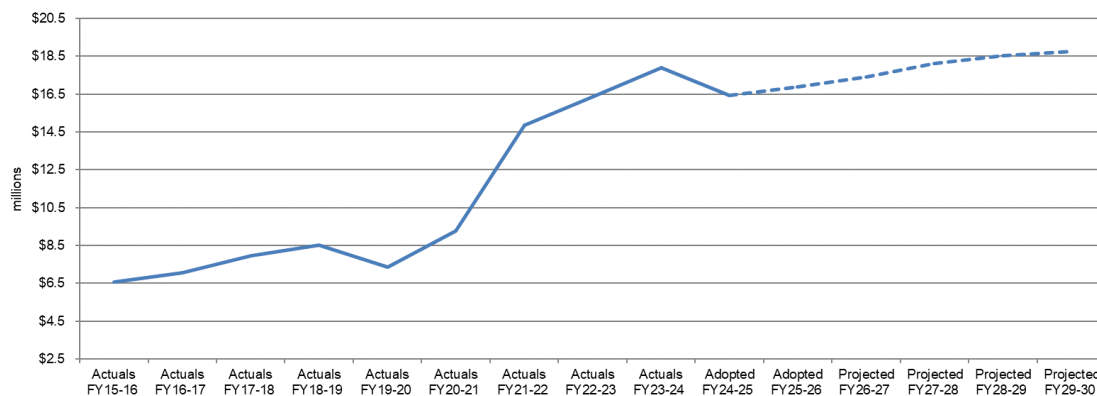


SALES & USE TAX TRENDS
Fiscal Years 2015-2030



Transient Occupancy Taxes – or “TOT” is known as the hotel bed tax. The City of Oceanside imposes a 10 percent tax on the rent of all transient lodging facilities in the City, using current room rates and the existing residential units being utilized as short-term rentals via websites such as Airbnb, VRBO, Flipkey and others.

TRANSIENT OCCUPANCY TAX (TOT) TRENDS
Fiscal Years 2015-2030



GENERAL FUND REVENUE SOURCES

All Other Taxes – this category includes card room and business license taxes. The City Council adopted an ordinance that establishes a card room tax as 6 percent on gross revenues for the Ocean’s 11 card room. Business license taxes are set at \$0.50 per thousand of gross receipts.

Ambulance Billing – this revenue is received for providing emergency medical services to the public. The fees are increased annually in July by a Consumer Price Index (CPI) factor.

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

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

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

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

Franchise Taxes - are a form of “rent” for use of public streets and roadways. The City of Oceanside collects franchise taxes from businesses that have a franchise to operate in Oceanside, including San Diego Gas & Electric, Southern California Gas Company, Cox Communications, AT&T and Kinder Morgan. Each company is assessed between 2 percent and 5 percent of gross receipts.

Other Revenue and Transfers – includes harbor fire, maintenance, administration and lifeguard services from the harbor fund; transfer from the Solid Waste fund for the street sweeping and solid waste city services.

Use of Money & Property – rentals and leases collected on city-owned property.

GENERAL GOVERNMENT



Citizens of Oceanside



CITY COUNCIL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$702,385	\$680,763	\$871,306	\$932,791
Maintenance & Operations	28,920	20,814	58,400	60,164
Internal Service Charges	209,706	239,972	283,057	276,589
Total Expenditures	\$941,011	\$941,549	\$1,212,764	\$1,269,544
Full time equivalent	10.00	10.00	10.00	10.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

STRATEGIC GOALS/OBJECTIVES

City Services

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

Sustainable Growth

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

Economic Vitality

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

Quality of Life

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

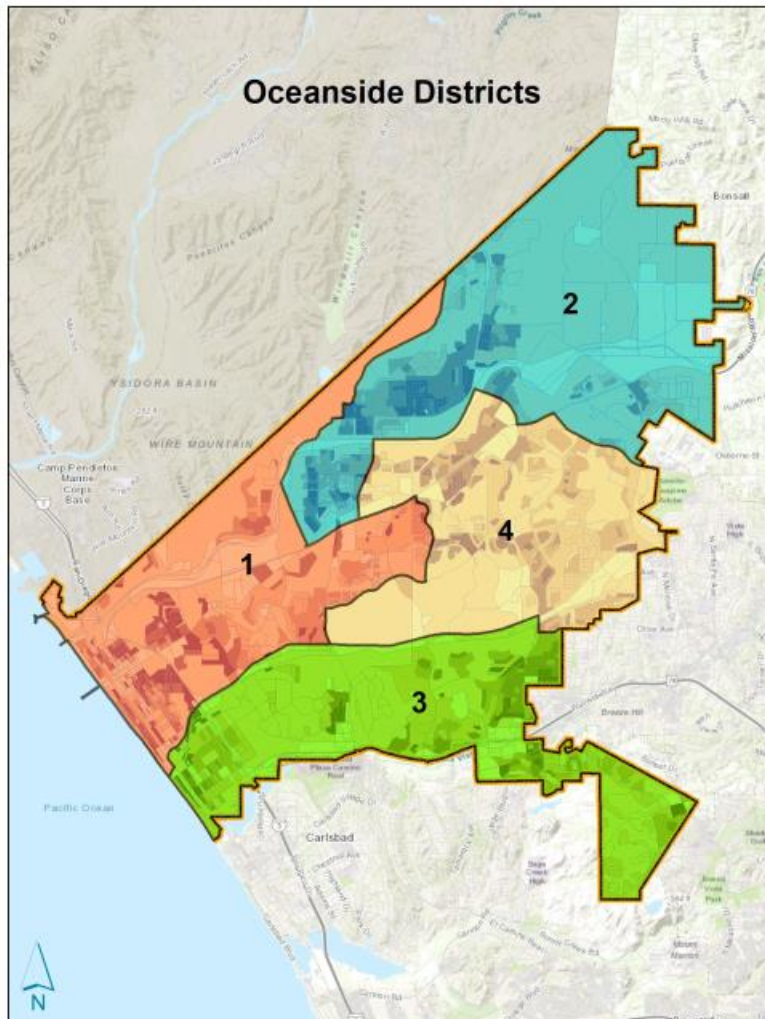
Civic Engagement

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

CITY COUNCIL – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$299,994	\$277,674	\$360,296	\$386,349
5115 Elected Officials	129,059	128,565	147,364	146,577
5206 Fringe Benefit Burden-Wcomp	9,743	10,159	10,525	11,117
5207 Fringe Benefit Burden	239,305	238,882	327,980	368,351
5212 Pension Bond Debt Charge	4,994	5,385	5,041	297
5230 Auto Allowance	19,290	20,100	20,100	20,100
	702,385	680,764	871,306	932,791
Maintenance & Operations				
5330 Machry & Equip <\$10K	5,820	-	-	-
5345 Travel & Conference	7,519	10,283	28,537	29,399
6350 Training - Registrtn Fees	1,000	-	-	-
5355 Matl Supplies&Services	8,362	2,615	14,502	14,940
5370 Postage	87	118	1,549	1,595
5375 Dues,Books&Subs	20	450	584	602
5385 Telephone	6,112	7,347	13,228	13,627
	28,920	20,814	58,400	60,164
Internal Service Charges				
5600 Internal Service Charges	209,706	239,972	283,057	276,589
	209,706	239,972	283,057	276,589
Total Expenditures	\$941,011	\$941,549	\$1,212,764	\$1,269,544

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Mayor > 110107101	\$213,883	\$221,320	\$256,941	\$261,113
Cmbr - District 1 > 110108101	212,858	228,673	265,688	274,819
Cmbr - District 2 > 110109101	227,483	191,512	230,339	235,433
Cmbr - District 3 > 110110101	194,639	197,295	238,505	220,702
Cmbr - District 4 > 110111101	92,148	102,749	221,292	277,477
Total Expenditures	\$941,011	\$941,549	\$1,212,764	\$1,269,544



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

CITY CLERK EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$847,016	\$786,557	\$1,002,455	\$1,088,712
Maintenance & Operations	184,968	141,983	449,358	440,264
Internal Service Charges	214,005	220,473	262,389	275,422
Capital Outlay	-	197,961	-	-
Total Expenditures	\$1,245,989	\$1,346,973	\$1,714,203	\$1,804,398
Full time equivalent	9.00	9.00	9.00	9.00
Hourly extra help	1.00	1.00	1.00	1.00

MISSION STATEMENT

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

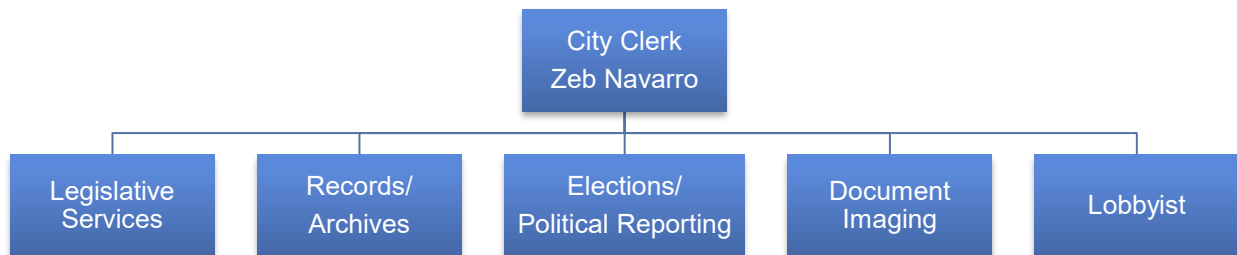
SERVICE DESCRIPTION

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

Responsibilities of the department include:

The department fulfills the duties of the elected City Clerk, serving as the Legislative Administrator, Records Administrator, Elections Official, and Filing Officer. Responsibilities include custody and preservation of vital, permanent, and historic city records; attesting, recording, and preserving official actions of legislative bodies; administering advisory board vacancies and expiring positions; managing citywide records programs including retention, imaging, and central records management; conducting municipal elections and managing legal services, claims, and subpoenas; handling bid openings, appeals to the City Council, and Public Records Act requests; processing legal and public notices, publications, and mail; codifying the Municipal Code and managing Fair Political Practices Commission filings; tracking Ethics Training and Code of Ethics and Conduct Policy; and providing research and information services to the public and city staff.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Successfully managed and ensured the smooth operation of the 2024 General Election, including the coordination of candidate filings, preparation of ballots, and efficient handling of voter outreach and election day activities.
- ✓ Conducted comprehensive staff training sessions on important topics such as the Public Records Act, enhancing compliance and ensuring staff are well-informed on legal requirements.
- ✓ Improved the accessibility and transparency of city records by digitizing historical documents and implementing a more efficient records management system for the public's easy access on the City's Website.
- ✓ Successfully implemented Laserfiche and conducted comprehensive training sessions for city staff across multiple departments to ensure effective document management and retrieval.
- ✓ Led the citywide initiative to update and standardize the records retention schedule across all departments, ensuring consistency in records management, in compliance with legal requirements and best practices.

GOALS

- Revamp the boards and commission page on the city website to make it easier to navigate, with a user-friendly interface for the public to view vacancies and apply for positions online.
- Scan and upload key historical documents, such as Planning Commission staff reports, into the new Laserfiche system to improve accessibility, ensure transparency, and preserve important records for public reference.
- Launch and promote the new notary services available to the public, ensuring residents and businesses are informed and can easily access this service.
- Work with KOCT, the local broadcasting network, to promote and publicize boards and commission vacancies, encouraging community engagement and participation.
- Complete the integration of Laserfiche with other software's that different city departments use to ensure consistent and streamlined records management across the organization.
- Develop and implement a citywide training program to ensure that all employees are proficient in using Laserfiche, including advanced search techniques, document management, and workflow automation. Offer ongoing refresher training and provide user support as needed.

CITY CLERK – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$493,749	\$457,907	\$589,715	\$624,862
5110 Temporary/Part Time Employees	19,845	20,162	30,102	32,727
5115 Elected Officials	24,275	24,182	24,190	24,190
5120 Overtime	357	35	-	-
5206 Fringe Benefit Burden-Wcomp	10,884	11,670	12,168	12,845
5207 Fringe Benefit Burden	291,706	266,630	340,277	393,747
5212 Pension Bond Debt Charge	6,199	5,971	6,003	341
	847,016	786,557	1,002,455	1,088,712
Maintenance & Operations				
5305 Professional Services	63,596	63,869	336,146	323,633
5320 Repair and Maintenance	27,248	16,598	24,959	25,713
5330 Machry & Equip <\$10K	14,021	3,732	-	-
5335 Rents & Leases - Equip, Bldgs	878	-	2,582	2,660
5345 Travel & Conference	9,089	7,028	14,588	15,028
5350 Training - Registrtn Fees	7,096	1,840	4,867	5,014
5355 Matl Supplies&Services	25,294	21,591	27,506	28,337
5360 Advertising	6,413	704	6,197	6,384
5370 Postage	720	476	1,659	1,709
5375 Dues,Books&Subs	27,364	23,214	25,461	26,230
5380 Uniform	1,429	854	1,136	1,170
5385 Telephone	1,820	2,077	4,259	4,387
	184,968	141,983	449,358	440,264
Internal Service Charges				
5600 Internal Service Charges	214,005	220,473	262,389	275,422
	214,005	220,473	262,389	275,422
Capital Outlay				
5704 Machinery & Equipment	-	197,281	-	-
5706 Furniture, Fixtures, Software	-	680	-	-
		197,961	-	-
Total Expenditures	\$1,245,989	\$1,346,973	\$1,714,203	\$1,804,398

Expenditure Summary by Program				
	Actuals FY 2022-23	Actual FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Records Management > 120120101	\$364,217	\$349,746	\$408,912	\$453,227
Legislative Services > 120122101	584,723	613,851	771,331	791,348
Elections > 120123101	172,850	127,010	396,962	411,196
Doc Imaging > 120124101	124,198	94,917	136,998	148,627
Doc Imag Sy Rplcmnt-LR > 837175722271	-	161,448	-	-
Total Expenditures	\$1,245,989	1,346,973	\$1,714,203	\$1,804,398

CITY TREASURER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$466,984	\$420,405	\$374,439	\$402,786
Maintenance & Operations	1,488,612	1,621,460	1,437,931	1,446,227
Internal Service Charges	153,081	262,793	111,634	124,764
Debt Service	12,014,571	12,294,181	16,224,376	10,056,315
Transfers	-	23,190,927	-	-
Other	244,299	(116,428)	-	1,000,000
Total Expenditures	\$14,367,547	\$37,673,338	\$18,148,381	\$13,030,091
Full time equivalent	3.00	3.00	3.00	3.00

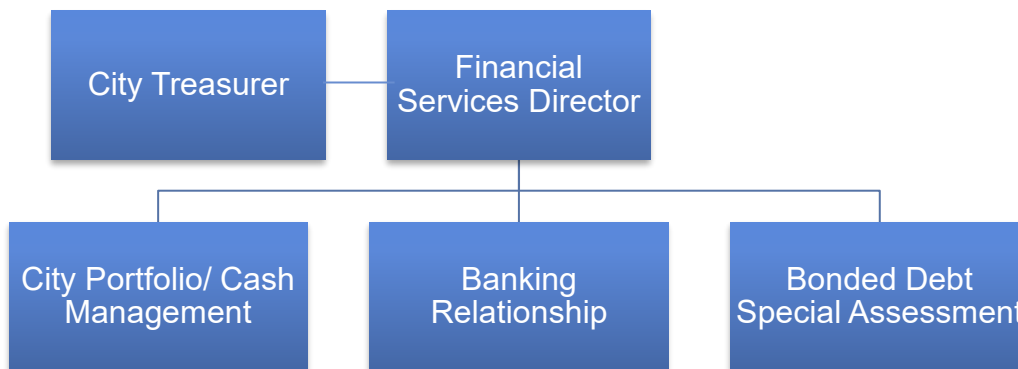
MISSION STATEMENT

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

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



December 2024 Portfolio Statistics	
Portfolio Book Value	\$561,330,911
Portfolio Market Value	\$557,413,244
Unrealized Gain/(loss)	\$(3,917,667)
Average Yield to Maturity	4.52%
Fiscal Year-to-Date Earnings	\$15,309,373

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$269,505	\$259,862	\$229,478	\$240,597
5110 Temporary/Part Time Employees	3,705	-	-	-
5115 Elected Officials	24,283	24,190	24,190	24,106
5206 Fringe Benefit Burden-Wcomp	3,872	4,279	4,575	4,787
5207 Fringe Benefit Burden	163,394	129,769	113,742	133,163
5212 Pension Bond Debt Charge	2,225	2,305	2,455	131
	466,984	420,405	374,439	402,786
Maintenance & Operations				
5305 Professional Services	89,261	113,159	127,559	127,559
5330 Machry & Equip <\$10K	4,381	-	-	-
5345 Travel & Conference	1,053	1,476	4,387	14,519
5350 Training - Registrtn Fees	75	175	-	-
5355 Matl Supplies&Services	71,768	29,545	450	463
5360 Advertising	5,240	550	3,385	3,487
5370 Postage	670	208	180	185
5375 Dues,Books&Subs	-	555	568	585
5385 Telephone	495	525	823	848
5405 Administration Fees	1,298,518	1,366,451	1,277,780	1,277,780
5425 Fiscal Agent/Other Fees	17,152	108,815	22,800	20,800
	1,488,612	1,621,460	1,437,931	1,446,227
Internal Service Charges				
5600 Internal Service Charges	153,081	262,793	111,634	124,764
	153,081	262,793	111,634	124,764
Debt Service				
5422 SBITA Interest Expns	-	1,111	-	-
5651 Principal	8,334,785	9,079,383	12,577,303	6,905,047
5652 Interest	3,679,786	3,213,687	3,647,073	3,151,268
	12,014,571	12,294,181	16,224,376	10,056,315
Transfers				
6900 Transfers Out	-	23,190,927	-	-
	-	23,190,927	-	-
Other				
6015 Loss/Gain on Disposal of Assets	-	-	-	1,000,000
6030 GASB 31 Adjmt	244,299	(116,428)	-	-
	244,299	(116,428)	-	1,000,000
Total Expenditures	\$14,367,547	\$37,673,338	\$18,148,381	\$13,030,091

CITY TREASURER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
City Treasurer > 140000101	\$519,195	\$469,905	\$435,866	\$475,768
CFD-Ocean Ranch > 1402	(7,703)	-	-	-
2019 OPFA Lease Revenue Bd > 140207420	958,275	1,401,925	1,398,575	1,399,200
CFD-Pacific Coast Bus.Pk > 1403	(2,105)	-	-	-
CFD-Morro Hills > 1455	(4,253)	-	-	-
Morro Hills IA1 Rev Fd > 1456	(1,599)	-	-	-
City Pension Stabiliztn Trst > 140281101	279,813	(67,251)	-	-
Equip Lease Purch Agreement > 140211420	-	20,939,222	1,541,845	1,541,845
2013COP Refunding SerA > 170140961	921,341	-	-	-
2011 Pol/Libr COP > 170197961	860,034	-	-	-
14 Morro Hills CFD (ImpArea#1) > 170198456	525,413	549,666	559,913	-
14 Morro Hills SpTx-Ref > 170199455	715,333	1,136,787	672,555	-
2015 Txble Pensn Oblgtn Ref Bd > 170206420	4,482,541	4,647,595	4,814,305	278,071
CFD-2017 Pacific Coast Bus Prk > 170203403	639,037	679,613	677,822	690,370
CFD-Morro Hills 2013A Ref > 170141455	453,391	857,018	479,936	-
CFD-Ocean Ranch 2013A Ref > 170142402	880,704	1,122,021	923,720	987,917
CFD-Ocean Ranch 2014 Ref > 170280402	777,229	1,136,796	778,038	819,933
CFD-2024 Morro Hills Ref-1 > 170213455	-	-	-	1,164,827
CFD-2024 Morro Hills 1A-1 > 170212456	-	-	-	550,202
OPFA DS Fd > 1961	27,314	2,341,205	-	-
Allocation of Interest > 200010102	1,373,762	1,395,282	1,277,780	2,277,780
Successor Agency-Debt Service > 325303971	493,606	336,000	3,854,263	2,427,525
Oceanside Lighting Dist-DS > 605611963	476,219	476,219	476,219	153,355
Section 108 Debt Service > 921769500237	-	251,335	257,546	263,299
Total Expenditures	\$14,367,547	\$37,673,338	\$18,148,381	\$13,030,091

CITY MANAGER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$1,364,830	\$1,554,471	\$1,964,876	\$2,214,441
Maintenance & Operations	1,004,558	1,797,625	333,132	608,689
Internal Service Charges	132,955	183,422	206,717	205,970
Capital Outlay	214,407	138,275	-	0
Total Expenditures	\$2,716,750	\$3,673,793	\$2,504,725	\$3,029,100
Full time equivalent	10.01	7.10*	8.10	8.10
Hourly extra help	1.00	1.00	1.00	1.00

* Unfunded positions were removed from the list of authorized positions.

MISSION STATEMENT

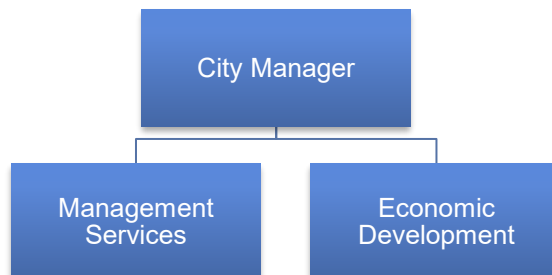
Provide support and policy recommendations to the City Council; provide leadership, support and coordination for the various City departments; oversee financial planning and budget preparation; manage communications program and media relations; governmental affairs/advocacy; oversee Economic Development;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

SERVICE DESCRIPTION

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

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

ORGANIZATIONAL CHART BY FUNCTION



CITY MANAGER – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$922,241	\$1,009,546	\$1,203,197	\$1,344,313
5110 Temporary/Part Time Employees	-	-	71,515	71,515
5120 Overtime	214	-	-	-
5206 Fringe Benefit Burden-Wcomp	12,412	20,068	23,165	25,434
5207 Fringe Benefit Burden	416,020	504,176	644,722	758,968
5212 Pension Bond Debt Charge	4,403	10,603	9,797	711
5230 Auto Allowance	9,538	10,078	12,480	13,500
	1,364,830	1,554,471	1,964,876	2,214,441
Maintenance & Operations				
5305 Professional Services	766,391	1,638,225	143,549	329,380
5320 Repair and Maintenance	26,288	-	521	537
5330 Machry & Equip <\$10K	13,111	2,800	2,521	2,597
5345 Travel & Conference	6,363	19,016	7,928	32,867
5350 Training – Registrtn Fees	3,732	4,878	640	1,660
5355 Matl Supplies&Services	37,280	43,346	24,972	83,726
5360 Advertising	462	6,367	3,832	3,948
5365 Marketing	-	30,928	35,183	36,246
5370 Postage	58	68	1,769	1,823
5375 Dues,Books&Subs	8,266	25,589	23,608	24,621
5385 Telephone	3,509	7,259	5,873	6,050
5390 Taxes, Licenses & Permits	-	1,023	-	-
5395 Contrib-Comm Svc/Non Prof	130,000	-	-	-
5450 Contingencies	9,098	18,126	82,735	85,233
	1,004,558	1,797,625	333,132	608,689
Internal Service Charges				
5600 Internal Service Charges	132,955	183,422	206,717	205,970
	132,955	183,422	206,717	205,970
Capital Outlay				
5704 Machinery & Equipment	214,407	138,275	-	-
	214,407	138,275	-	-
Total Expenditures	\$2,716,750	\$3,673,793	\$2,504,725	\$3,029,100

CITY MANAGER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Management Svcs > 150010101	\$1,383,659	\$1,153,683	\$1,722,614	\$1,631,091
City Manager-Contingency > 150150101	77,137	52,567	82,735	85,233
Economic Dev Program > 310332101	-	674,771	699,376	724,091
Homeless Services > 150471101	-	-	-	216,175
Sand Replenishment > 837134221271	471,769	1,217,296	-	-
Coastal Dune Restoration > 822188723274	-	5,165	-	-
Coastal Zone Administration > 150470101	-	-	-	372,510
ED and Tourism Projects > 837172421271	135,000	-	-	-
Broadband Study > 837172721271	46,978	-	-	-
Electric Shuttle Program > 837177221271	267,800	-	-	-
EV Shuttle Srvc > 310344101	-	131,939	-	-
EV Shuttle Srvc - SANDAG > 836186823272	-	200,098	-	-
EV Shuttle Srvc - VisitOSide > 835186823276	-	100,000	-	-
Hire Local Program > 837178421271	120,000	-	-	-
Fire Truck Replacement > 915138100581	55,600	-	-	-
RCS System Replacement > 915138300581	158,807	138,275	-	-
Total Expenditures	\$2,716,750	\$3,673,793	\$2,504,725	\$3,029,100

CITY ATTORNEY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$2,200,157	2,258,449	\$2,433,208	\$2,523,518
Maintenance & Operations	40,846	102,081	61,564	63,515
Internal Service Charges	153,273	171,866	195,524	203,714
Debt Service	-	1,498	-	-
Total Expenditures	\$2,394,276	\$2,533,894	\$2,690,295	\$2,790,746
Full time equivalent	8.38	8.95	8.95	8.95

MISSION STATEMENT

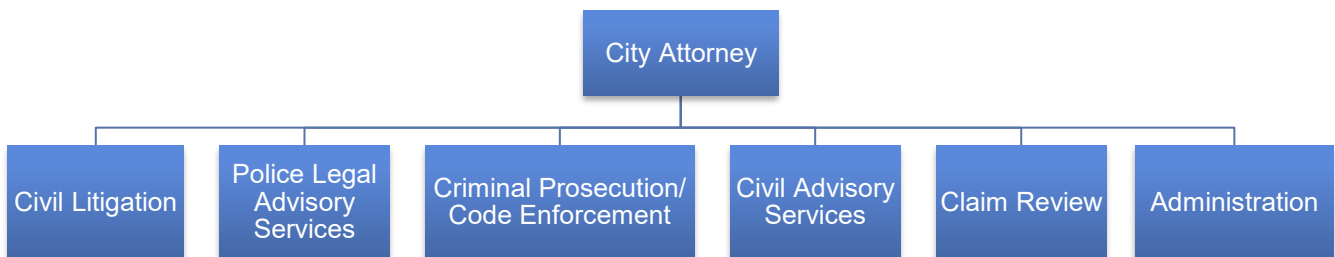
The City Attorney’s office provides a full range of legal services to the City Council, City Manager, department directors, staff and City advisory groups. These services include providing legal advice and counseling related to proposed actions as well as the defense of the City and its employees in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

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

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Successfully defended the City in several noteworthy civil litigation cases, including, among others:
 - Summary judgment of a dangerous condition lawsuit involving an e-bike rider struck by a motor vehicle.
 - Dismissal of a catastrophic injury case involving a stalled vehicle that was struck on a major thoroughfare.
 - Successful resolution of a disputed post-project change order involving the City’s recycled water pipeline installation.
 - Successful resolution of a multi-party inverse condemnation case involving disputed issues of causation and damages following a significant slope failure event.
- ✓ Successfully tendered several personal injury lawsuits to third parties and insurers pursuant to contractual and permit obligations requiring defense and indemnification of the City, saving taxpayers hundreds of thousands of dollars.
- ✓ Coordinated outside counsel to intervene in a second class-action lawsuit to pave the way to recover additional funds to remove Per- Polyfluoroalkyl Substances (PFAS) in the City’s water supply and help ensure compliance with proposed regulations.
- ✓ Assisted City Council and City management in several legislative priorities, including drafting the ordinances and ballot measures relating to the extension of Measure X and amendments to the City’s sidewalk vending regulations to provide enhanced enforcement.
- ✓ Assisted the City in drafting and implementing major new contracts for water, wastewater, and public works infrastructure, as well as updating City ordinances to align with changes in state law regarding rate setting and protests.
- ✓ Drafted resolutions to implement the extension of the Downtown Oceanside Property and Business Improvement District and approved the form of several legislative documents necessary for the second amendment of the public safety and infrastructure community facilities districts for the North River Farms project.
- ✓ Provided oversight of several personnel investigations during FY 24-25, all but one of which avoided civil litigation against the City.

GOALS

- Emphasize the defense of civil litigation cases in-house within the existing budget and actively seek opportunities to tender claims to third parties and insurers to minimize City exposure.
- Update standardized contracts, permits and City documents to conform to evolving legal developments.
- Evaluate opportunities to file actions on behalf of the City as a plaintiff to recover damages where appropriate. Action in FY 2025-26 will focus on potential recovery of regulatory costs related to landfills and water supply issues.
- Advise staff and City officials of new developments in municipal law, including future legislation related to housing-related issues and development.



CITY ATTORNEY – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,484,514	\$1,520,330	\$1,600,502	\$1,639,836
5206 Fringe Benefit Burden-Wcomp	26,811	27,964	28,909	29,804
5207 Fringe Benefit Burden	656,305	675,283	769,052	832,876
5212 Pension Bond Debt Charge	13,207	14,713	14,585	843
5230 Auto Allowance	19,320	20,160	20,160	20,160
	2,200,157	2,258,449	2,433,208	2,523,518
Maintenance & Operations				
5305 Professional Services	-	-	9,552	9,933
5345 Travel & Conference	3,625	3,654	7,532	7,759
5350 Training - Registrtn Fees	775	650	595	613
5355 Matl Supplies&Services	6,948	88,277	8,576	8,835
5360 Advertising	-	699	-	-
5370 Postage	941	568	1,739	1,792
5375 Dues,Books&Subs	27,212	6,487	31,453	32,403
5385 Telephone	1,346	1,737	2,117	2,181
5470 Claims Management	-	8	-	-
	40,846	102,081	61,564	63,515
Internal Service Charges				
5600 Internal Service Charges	153,273	171,866	195,524	203,714
	153,273	171,866	195,524	203,714
Debt Service				
5422 SBITA Interest Expns	-	1,498	-	-
	-	1,498	-	-
Total Expenditures	\$2,394,276	\$2,533,894	\$2,690,295	\$2,790,746

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2024-25
City Attny-Admin > 160000101	\$2,394,276	\$2,394,276	\$2,690,295	\$2,790,746
Total Expenditures	\$2,394,276	\$2,394,276	\$2,690,295	\$2,790,746

FINANCIAL SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$3,687,185	\$3,932,284	\$4,321,485	\$4,495,949
Maintenance & Operations	2,264,080	2,098,457	2,439,167	2,587,581
Internal Service Charges	637,799	617,554	704,791	694,335
Debt Service	46	3,758	-	-
Total Expenditures	\$6,589,111	\$6,652,053	\$7,465,444	\$7,777,864
Full time equivalent	33.20	33.10	33.10	33.10

MISSION STATEMENT

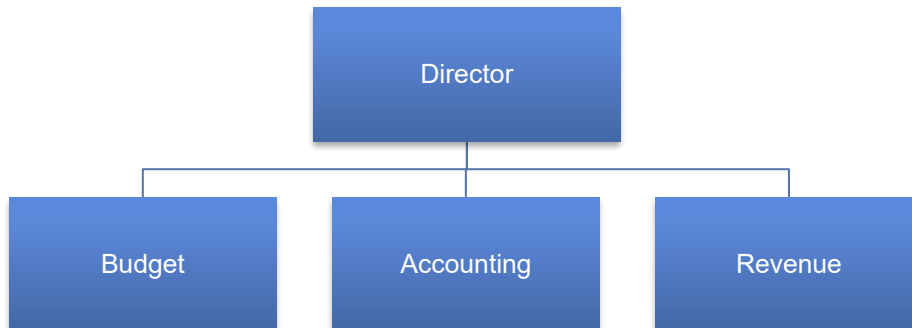
The Financial Services Department provides financial, budgetary, and revenue collection support to stakeholders. Our policies, plans and reporting systems help operating departments achieve their objectives and ensure the City’s long-term fiscal health. To provide timely and accurate financial information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

SERVICE DESCRIPTION

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Implemented the Automated Meter Reading billing system.
- ✓ Successfully deployed a paperless approval process for Accounts Receivable, streamlining operations and improving efficiency.
- ✓ Implemented mobile pay parking in select parking lots to enhance customer convenience and streamlining payment process.
- ✓ Implemented the finance and human resources Power BI modules, the reporting program that will be replacing COGNOS reporting.
- ✓ Received the GFOA Distinguished Budget Presentation Award for FY2024-25 budget.
- ✓ Received the CSMFO Operating Budget Excellence Award for FY2024-25 budget.

PERFORMANCE MEASURES			
INDICATORS	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
Number of days to process business license	10 days or less (average)	9 days	8 days
Time to connect to Customer Service Representative – utility billing	1 minute 30 seconds or less (average)	1 minute 34 seconds	1 minute 30 seconds
Time to connect to Customer Service Representative – business activities/parking	30 seconds or less (average)	13 seconds	25 seconds
Number of days to post POS transactions to the G/L	5 days or less (average)	4 days	4 days
Number of days to process 1 st level citation review	21 days or less (average)	9 days	10 days

GOALS

- Expand Mobile Pay option to all parking pay lots and street parking meters.
- Implement Innova Central Cashiering, the central cashiering system that will be replacing Class, a software that is no longer supported.
- Implement AP Automation City Wide for processing accounts payable electronically.
- Fully implement all modules of Power BI, the reporting program that will be replacing COGNOS reporting.
- Implement Community Development, a permitting and business license system that will be replacing TrakIt, a software that is no longer supported.
- Transition utility billing online payment portal to Watersmart payment portal.

FINANCIAL SERVICES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$2,291,526	\$2,477,440	\$2,654,255	\$2,785,302
5120 Overtime	10,164	10,869	8,713	9,018
5206 Fringe Benefit Burden-Wcomp	48,728	50,374	53,081	55,253
5207 Fringe Benefit Burden	1,304,575	1,361,137	1,572,735	1,638,831
5212 Pension Bond Debt Charge	26,500	26,523	26,761	1,484
5230 Auto Allowance	5,693	5,940	5,940	6,060
	3,687,185	3,932,284	4,321,485	4,495,949
Maintenance & Operations				
5305 Professional Services	481,936	512,065	582,399	553,234
5306 Professional Svc w/IT alloc	1,250,751	1,284,950	1,377,322	1,537,320
5310 Temp. Agencies/Individuals	53,133	-	34,402	35,258
5320 Repair and Maintenance	77,005	74,946	117,133	120,671
5326 Studies & Reports	21,933	25,848	28,685	29,551
5330 Machry & Equip <\$10K	9,583	23,718	1,125	1,159
5335 Rents & Leases - Equip, Bldgs	-	-	1,125	1,159
5345 Travel & Conference	21,178	16,716	28,417	30,457
5350 Training - Registrtn Fees	6,360	6,037	21,353	21,997
5355 Matl Supplies&Services	309,844	115,964	204,816	213,103
5360 Advertising	347	3,533	2,250	2,318
5370 Postage	28,481	29,295	34,245	35,279
5375 Dues,Books&Subs	1,411	2,806	4,996	5,147
5385 Telephone	2,030	2,532	900	927
5390 Taxes, Licenses & Permits	89	48	-	-
	2,264,080	2,098,457	2,439,167	2,587,581
Internal Service Charges				
5600 Internal Service Charges	637,799	617,554	704,791	694,335
	637,799	617,554	704,791	694,335
Debt Service				
5422 SBITA Interest Expns	46	3,758	-	-
	46	3,758	-	-
Total Expenditures	\$6,589,111	\$6,652,053	\$7,465,444	\$7,777,864

FINANCIAL SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
FSD-Admin > 200010101	\$516,462	\$517,904	\$639,005	\$630,632
Revenue Management > 211010101	1,249,805	1,197,721	1,542,997	1,502,686
Business Activities/Services > 212010101	2,412,782	2,554,645	2,697,726	2,850,155
Budget Activities/Services > 213010101	898,831	789,396	872,832	934,673
Accounting > 220000101	1,483,802	1,561,603	1,680,557	1,823,283
SA-Administration > 300010971	27,428	30,785	32,328	36,435
Total Expenditures	\$6,589,111	\$6,652,053	\$7,465,444	\$7,777,864

HUMAN RESOURCES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$2,038,523	\$2,004,234	\$2,337,814	\$2,376,299
Maintenance & Operations	6,049,660	7,448,997	8,255,241	9,785,479
Internal Service Charges	213,842	264,144	296,021	291,790
Transfers	5,187,189	1,914,527	-	-
Benefits/Other	58,094,295	59,401,574	60,619,905	67,971,474
Total Expenditures	\$71,583,508	\$71,033,476	\$71,508,981	\$80,425,042
Full time equivalent	15.05	13.30	13.30	13.30
Hourly extra help	1.00	1.00	1.00	2.00

MISSION STATEMENT

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

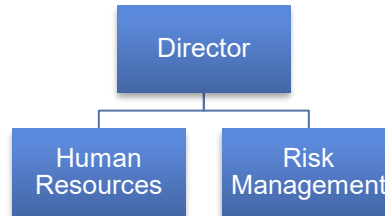
SERVICE DESCRIPTION

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

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

Human Resources Division

- ✓ Successfully completed negotiations for successor bargaining unit agreements with the Management Employees of the City of Oceanside (MECO), the Oceanside City Employees' Association (OCEA), the Western Council of Engineers (WCE), the Oceanside Marine Safety Employees' Association (OMSEA), the Oceanside Police Officers' Association Non-Sworn (OPOA-NS), Oceanside Police Management Association (OPMA), Oceanside Firefighters' Association (OFA), and Oceanside Fire Management Association (OFMA).
- ✓ Collaborated with the Oceanside Chamber of Commerce to sponsor and send ten employees to the City's Leadership Development Academy.
- ✓ Notable recruitments for the position of Fleet Manager, Homeless Services Manager, Sustainability Program Administrator, Forensic and Evidence Manager, Active Transportation Coordinator, and Senior Civil Engineer for Water Utilities.
- ✓ Completed 17 position reclassification studies to ensure accurate job classifications and align roles with organizational needs.
- ✓ Hosted 400 attendees at the City Benefits Fair/Recognition Luncheon.

Risk Management Division

General Risk Management

- ✓ Processed 148 "Potential" claims against the City; investigated and managed 78 new liability claims; and closed 39 liability claims through denials, negotiated settlements and/or litigation.

Worker's Compensation

- ✓ Recovered \$132,233 from various sources for reimbursement of City damaged property.
- ✓ Recovered \$260,759 in settlement money from the City's Excess Workers' Compensation Insurance Carrier.

GOALS

- Reduce the time between recruitment launch and candidate start date by streamlining processes and improving hiring efficiency.
- Enhance the City's 457 Deferred Compensation plan to maximize employee account investment options.
- Complete Citywide training on Workplace Violence Prevention Plan (WVPP).
- Implement standardized ergonomic equipment to reduce exposure to Workers' Compensation claims.
- Implement contractual insurance requirement guidelines to provide City departments enhanced guidance in determining most appropriate City service contractual insurance limits based on a clearly defined risk analysis matrix.
- Launch updated Accident Review process for enhanced visibility into causation, greater monetary recovery opportunities, and training tailored to fit common causes.

HUMAN RESOURCES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,237,721	\$1,342,449	\$1,467,981	\$1,485,434
5110 Temporary/Part Time Employees	68,437	22,477	29,856	62,642
5120 Overtime	26	687	3,403	5,279
5206 Fringe Benefit Burden-Wcomp	25,441	27,226	27,993	29,035
5207 Fringe Benefit Burden	655,038	665,315	788,471	786,672
5212 Pension Bond Debt Charge	13,648	14,062	13,870	774
5230 Auto Allowance	4,370	3,870	6,240	6,465
5235 Compensated Absences	33,841	(71,854)	-	-
	2,038,523	2,004,234	2,337,814	2,376,299
Maintenance & Operations				
5305 Professional Services	775,508	743,973	827,456	842,257
5306 Professional Svc w/IT alloc	13,181	13,200	16,039	16,524
5310 Temp. Agencies/Individuals	-	3,952	1,895	1,952
5320 Repair and Maintenance	-	-	2,605	2,660
5335 Rents & Leases - Equip, Bldgs	-	-	738	761
5340 Ins other than Employee Benefit	3,200,871	4,255,489	5,435,100	6,947,600
5345 Travel & Conference	4,527	4,676	20,762	21,087
5350 Training - Registrtn Fees	7,213	2,167	30,808	31,024
5355 Matl Supplies&Services	18,873	18,422	31,872	33,284
5360 Advertising	-	1,380	2,841	2,927
5370 Postage	1,446	1,137	4,055	4,105
5375 Dues,Books&Subs	2,511	3,203	5,404	5,531
5385 Telephone	886	-	3,366	3,468
5405 Administration Fees	-	-	2,300	2,300
5424 SBITA Amortization Expense	480,417	873,515	-	-
5465 Self-Insured Claims Paid	1,534,440	2,025,926	1,065,000	1,065,000
5470 Claims Management	490,205	375,819	805,000	805,000
	6,049,660	7,448,997	8,255,241	9,785,479
Internal Service Charges				
5600 Internal Service Charges	213,842	264,144	296,021	291,790
	213,842	264,144	296,021	291,790
Transfers				
6900 Transfers Out	5,241,026	2,026,788	-	-
	5,241,026	2,026,788	-	-
Benefits/Other				
5430 Bad Debt	11,916	23,331	-	-
5482 Retirement Premiums	31,624,130	33,650,877	35,796,346	40,798,915
5483 Insurance	26,399,090	25,665,289	24,718,559	27,067,559
5484 Employee Tuition Reimbrsmnt	59,159	62,078	105,000	105,000
6007 Pension Expense - GASB 68	-	-	-	-
	58,094,295	59,401,574	60,619,905	67,971,474
Total Expenditures	\$71,583,508	\$71,033,476	\$71,508,981	\$80,425,042

HUMAN RESOURCES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Risk Management Admin. > 151010814	\$5,793,863	\$7,268,533	\$7,976,813	\$9,486,394
Workers Comp Admin. > 152010818	11,491,101	9,792,716	6,637,052	6,994,301
Risk Management > 1814	187,189	702,341	-	-
Employee Benefits Adm > 250253817	53,447,647	52,547,952	55,912,609	62,927,383
Personnel Administration > 260010101	663,708	721,933	982,508	1,016,965
Total Expenditures	\$71,583,508	\$71,033,476	\$71,508,981	\$80,425,042

INFORMATION TECHNOLOGIES

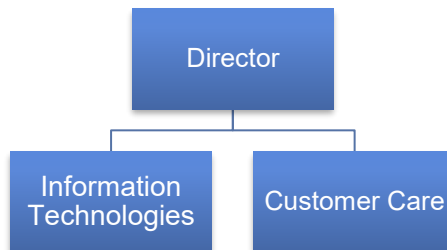
INFORMATION TECHNOLOGIES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$2,737,269	\$2,735,617	\$3,161,624	\$3,368,426
Maintenance & Operations	3,429,343	3,864,689	4,591,662	4,769,350
Internal Service Charges	478,128	499,739	521,311	587,699
Capital Outlay	-	367,016	-	-
Transfers	53,837	112,261	-	-
Other	-	-	-	-
Debt	15,189	28,341	-	-
Total Expenditures	\$6,713,766	\$7,607,663	\$8,274,597	\$8,725,475
Full time equivalent	20.04	20.05	19.05	19.05
Hourly extra help	1.00	1.00	1.00	1.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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



MAJOR ACCOMPLISHMENTS

- ✓ Completed the City's transition to the new Staff Report/Agenda Management system.
- ✓ Oversaw IT needs during Fire Station 1 Construction (card access, security cameras, networking, computer workstations etc.)
- ✓ Oversaw IT needs during new SLR Maintenance Building Construction (card access, security cameras, networking, computer workstations etc.)
- ✓ Installed new cameras at NCTD transit center, Tyson Park, and multiple Water Reservoir sites.
- ✓ Upgraded networking equipment at Civic Center Library and multiple Water Reservoir sites.
- ✓ Upgraded the main internet connection at City Hall from 500Mbps to 1Gbps.
- ✓ Replaced over 140 aging City mobile phones with current models using a trade in program that resulted in no additional cost to the City.
- ✓ Audited and cancelled/consolidated/upgraded over 250 outdated telephone lines, resulting in savings of \$144,000/yr.
- ✓ Used savings from phone audit to fund new RingCentral Telephone and Customer Call system at no additional operating cost increase.
- ✓ Implemented IREX camera deployment for the Oceanside Police Department.
- ✓ Oversaw installation of Crime Prevention through Environmental Design (CPTED) camera and audio for Civic / Library area.
- ✓ Repaired technology equipment at Weese Filtration Plant after lightning strike incident.
- ✓ Deployed new Distributed File System (DFS) hardware for data storage.
- ✓ Replaced legacy Firewalls with upgraded centrally managed solution.
- ✓ Built and deployed new cloud-based solutions for the City Attorney Document Tracking system, Work Injury System, and Backflow Database, effectively replacing outdated legacy systems.
- ✓ Deployed new cloud-based SharePoint Intranet site for City staff.
- ✓ Deployed new GovMeetings software and website for City Council Agendas and Minutes.
- ✓ Deployed new Social Media archiving solution.
- ✓ Assisted Human Resources with the implementation of NeoGov for Performance Evaluations.
- ✓ Deployed Microsoft Power BI to replace our legacy Cognos reporting solution through partnership with Finance and Enterprise Technologies.
- ✓ Performed annual Penetration Testing and quarterly Phishing Campaigns to assess and enhance organizational cybersecurity.

GOALS

- Assist with the implementation of technology-related needs for the new Fire Station 9 at North River Farms.
- Perform penetration and vulnerability assessments on a regular basis to identify, monitor or correct cyber security related threats and vulnerabilities.
- Ensure that the City is continuously "PCI DSS Compliant" and pass regular external vulnerability scans to protect resident's data.
- Complete the citywide implementation of the new RingCentral telephone system to replace our aging Skype for Business system.
- Replace the production lighting system in the Council chambers with modern energy efficient lighting.
- Assist the Harbor Division of Public Works with the deployment and configuration of 51 new Video cameras around the Harbor area.
- Assist the Development Services Department with the implementation and technical needs to deploy the new Community Development system used by various departments organizationally. This system will replace the current Trakit/Etrakit system.
- Assist the Financial Services Department with the implementation and technical needs to deploy the new Inovah Central Cashiering system to align with the Community Development deployment.
- Explore options to replace the legacy Citywide card access system used to "badge" into doors at a majority of city facilities.

INFORMATION TECHNOLOGIES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,673,736	\$1,729,819	\$1,981,705	\$2,115,954
5110 Temporary/Part Time Employees	15,243	17,668	19,086	21,162
5120 Overtime	53,844	51,471	44,031	56,537
5206 Fringe Benefit Burden-Wcomp	30,678	30,733	33,462	35,827
5207 Fringe Benefit Burden	878,407	878,993	1,064,237	
5212 Pension Bond Debt Charge	18,882	18,941	18,863	1,108
5230 Auto Allowance	272	242	240	5,085
5235 Compensated Absences	66,207	7,750	-	-
	2,737,269	2,735,617	3,161,624	3,368,426
Maintenance & Operations				
5305 Professional Services	122,616	138,784	42,740	47,240
5315 Utilities	24,492	22,290	22,489	22,555
5320 Repair and Maintenance	1,465,225	1,330,840	823,118	557,470
5325 Infrastructure < \$100K	342,350	167,411	264,379	220,707
5330 Machry & Equip <\$10K	212,226	310,612	372,001	422,825
5335 Rents & Leases - Equip, Bldgs	297,273	271,000	336,000	382,383
5345 Travel & Conference	7,063	3,452	21,500	21,500
5350 Training – Registrtn Fees	12,039	1,212	-	
5355 Matl Supplies&Services	64,683	314,005	2,228,751	2,519,330
5360 Advertising	125	348	-	
5370 Postage	152	19	-	
5375 Dues,Books&Subs	494	532	1,896	
5380 Uniform	582	1,349	-	
5385 Telephone	399,606	380,321	478,788	575,340
5424 SBITA Amortization Expense	480,417	873,515	-	
	3,429,343	3,864,689	6,744,619	4,769,350
Internal Service Charges				
5600 Internal Service Charges	478,128	499,739	521,311	587,699
	478,128	499,739	521,311	587,699
Capital Outlay				
5704 Machinery & Equipment	-	250,621	-	
5706 Furniture, Fixtures, Software	-	116,395	-	587,699
	-	367,016	-	587,699
Transfers				
6900 Transfers Out	53,837	112,261	-	
	53,837	112,261	-	
Debt Service				
5422 SBITA Interest Expns	15,189	28,341	-	
	15,189	28,341	-	
Total Expenditures	\$6,713,766	\$7,607,663	\$8,274,597	\$8,725,475

INFORMATION TECHNOLOGIES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Information Systems > 155010841	\$2,118,478	\$2,211,357	\$2,641,992	\$2,694,418
Audio Visual > 155155841	171,046	292,667	214,703	221,124
Communications > 155157841	603,825	541,195	681,791	682,681
City Wide Copiers/Printers > 155158841	314,274	367,625	527,779	527,779
Building Controls > 155159841	50,077	53,612	101,308	101,308
Citywide Software > 155160841	252,456	271,910	278,665	277,669
Network Infrastructure > 155162841	1,285,793	1,556,976	1,304,727	1,468,411
Public Safety System > 155164841	519,070	516,183	647,823	841,616
SCADA > 155165841	443,314	386,796	430,240	468,048
Utility Systems > 155167841	453,283	437,780	553,913	523,020
Cybersecurity > 155168841	-	386,957	377,139	377,139
Information Services > 1841	53,837	112,261	-	-
Centralized Call Center > 270271871	448,314	472,344	514,517	542,262
Total Expenditures	\$6,713,767	\$7,607,663	\$8,274,597	\$8,725,475

NON-DEPARTMENTAL

NON DEPARTMENTAL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$1,947,980	\$ -	\$ -	\$ -
CalPERS Unfunded Liability	5,116,850	7,877,464	600,000	600,000
Vacancy Factor	-	-	(4,082,593)	(2,906,945)
Maintenance & Operations	6,462,794	6,729,353	6,744,619	7,819,477
Internal Service Charges	4,288,768	3,998,766	6,185,037	6,685,326
Transfers	11,027,765	1,963,188	1,320,000	5,920,000
Other	2,415,525	(3,459,348)	-	-
Total Expenditures	\$31,308,084	\$17,093,156	\$10,558,147	\$18,117,858

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

NON-DEPARTMENTAL – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,961,717 -	\$ -	\$ -	\$ -
5105 Vacancy Factor	-	-	(4,082,593)	(2,906,945)
5110 Temporary/Part Time Employees	-	-	-	-
5120 Overtime	-	-	-	-
5207 Fringe Benefit Burden	48,402	-	-	-
5213 CALPERS Unfunded Liability	5,116,850	7,877,464	600,000	600,000
	<u>7,343,127</u>	<u>7,877,464</u>	<u>(3,482,593)</u>	<u>(2,306,945)</u>
Maintenance & Operations				
5305 Professional Services	20,308	24,109	5,945	26,125
5326 Studies & Reports	9,190	10,057	57,364	59,096
5355 Matl Supplies&Services	24,889	47,118	68,980	69,553
5375 Dues,Books&Subs	162,450	179,759	192,410	198,221
5390 Taxes, Licenses & Permits	3,348,509	3,443,429	2,680,791	3,406,045
5395 Contrib-Community Svc/Non Prof	2,156,588	2,243,106	2,707,497	3,212,876
5405 Administration Fees	764,635	781,775	822,715	847,561
	<u>6,462,794</u>	<u>6,713,086</u>	<u>6,535,703</u>	<u>7,819,477</u>
Internal Service Charges				
5600 Internal Service Charges	4,288,768	3,998,766	6,185,037	6,685,326
	<u>4,288,768</u>	<u>3,998,766</u>	<u>6,185,037</u>	<u>6,685,326</u>
Transfers				
6900 Transfers Out	11,027,765	1,963,188	1,320,000	5,920,000
	<u>11,027,765</u>	<u>1,963,188</u>	<u>1,320,000</u>	<u>5,920,000</u>
Other				
5430 Bad Debt	585,493	950,608	-	-
6030 GASB 31 Adjmt	1,830,032	(4,409,956)	-	-
	<u>2,415,525</u>	<u>(3,459,348)</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$31,308,084	\$17,093,156	\$10,558,147	\$18,117,858

NON-DEPARTMENTAL – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals	Actuals	Adopted	Adopted
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
NonDepartmental Expense > 170174101	\$17,010,378	\$19,155,691	\$8,075,000	\$15,541,230
General Fund > 1101	10,447,797	(4,220,697)	-	-
City Memberships & Fees > 170177101	182,757	203,868	206,698	232,940
Humane Society Contract > 170180101	1,669,656	1,923,444	2,215,812	2,282,730
City Wide Employee Recognition > 170181101	1,114	12,226	10,637	10,958
Art Commission > 912138000501	-	18,624	50,000	50,000
Retention Incentive Pay > 837180722271	1,996,382	-	-	-
Total Expenditures	\$31,308,084	\$17,093,156	\$10,558,147	\$18,117,858

MEASURE X

MEASURE X EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$3,201,950	\$4,744,426	\$6,075,711	\$6,938,990
Maintenance & Operations	2,793,473	3,556,398	3,501,893	5,245,348
Internal Service Charges	38,052	95,280	125,862	86,198
Capital Outlay	418,441	246,775	200,000	200,000
Transfers	16,521,500	9,278,500	16,500,000	5,500,000
Debt Service	-	1,114	-	-
Total Expenditures	\$22,973,416	\$17,922,494	\$26,403,466	\$17,970,537
Full time equivalent	47.58	57.58	40.58	45.58
Hourly extra help	49.00	37.00	43.00	43.00

MEASURE X – CIP EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$174,542	\$160,002	\$ -	\$ -
Maintenance & Operations	858,597	3,380,595	700,000	700,000
Internal Service Charges	1,587,514	973,000	-	-
Capital Outlay	11,055,744	10,598,935	15,800,000	4,800,000
Total Expenditures	\$13,676,397	\$15,112,531	\$16,500,000	\$5,500,000

BACKGROUND

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

In November 2024, Oceanside voters approved the renewal of Measure X with 69.67% support, extending the one-half percent sales tax for an additional ten years, from April 2026 to April 2036. This extension is enacted through Ordinance 24-OR0391-1, which amends Chapter 34, Article II, Sections 34.6.5 and 34.6.16(b) of the Oceanside Municipal Code.

SEPARATE FUND

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

MEASURE X – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,198,090	\$1,899,875	\$2,261,219	\$2,949,408
5110 Temporary/Part Time Employees	251,536	274,643	216,738	270,022
5120 Overtime	996,521	1,393,384	2,142,378	1,708,840
5206 Fringe Benefit Burden-Wcomp	90,776	130,928	125,294	320,286
5207 Fringe Benefit Burden	654,046	1,016,657	1,298,867	1,689,138
5212 Pension Bond Debt Charge	10,980	28,938	31,215	1,296
	3,201,950	4,744,426	6,075,711	6,938,990
Maintenance & Operations				
5305 Professional Services	1,490,844	1,777,487	1,777,048	1,792,048
5320 Repair and Maintenance	16,432	52,037	15,000	15,000
5325 Infrastructure < \$100K	24,000	-	-	-
5330 Machry & Equip <\$10K	269,555	199,501	224,075	224,075
5345 Travel & Conference	-	4,568	-	-
5355 Matl Supplies&Services	479,800	505,086	407,600	543,600
5380 Uniform	33,509	23,160	32,050	35,180
5395 Contrib-Community Svc/Non Prof	304,133	820,692	1,046,121	2,635,445
5405 Administration Fees	175,200	164,260	-	-
	2,793,473	3,556,398	3,501,893	5,245,348
Internal Service Charges				
5600 Internal Service Charges	38,052	95,280	125,862	86,198
	38,052	95,280	125,862	86,198
Capital Outlay				
5704 Machinery & Equipment	40,284	120,731	-	-
5705 Auto Equipment	378,157	126,044	200,000	200,000
	418,441	246,775	200,000	200,000
Transfers				
6900 Transfers Out	16,521,500	9,278,500	16,500,000	5,500,000
	16,521,500	9,278,500	16,500,000	5,500,000
Debt Service				
5422 SBITA Interest Expns	-	1,114	-	-
	-	1,114	-	-
Total Expenditures	\$22,973,416	\$17,922,494	\$26,403,466	\$17,970,537

MEASURE X – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals	Actuals	Adopted	Adopted
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Measure X Admin > 150010103	\$16,696,700	\$9,444,635	\$16,500,000	\$5,500,000
Homeless Outreach Team > 150518103	508,523	556,867	640,226	666,378
Crime Suppression Team > 150519103	553,887	651,529	500,000	500,000
Downtown Security > 150521103	24,000	-	-	-
Police Equipment and Studies > 150522103	655,432	637,548	650,000	650,000
Community Service Officer > 150523103	166,797	407,909	649,810	1,020,896
Enhanced Emergency SvcDelivery > 150564103	1,836,769	2,341,194	2,616,661	2,965,000
Fire Equipment > 150565103	566,536	355,156	250,000	250,000
Youth Prgmng/Gang Diversion > 150567103	83,563	704,485	999,990	1,000,000
DownTown Security Presence > 150568103	994,739	1,460,639	1,366,108	1,366,108
Paramedic Squad > 150569103	204,069	841,840	1,560,690	1,000,000
Homeless Diversion/Prevention > 150953103	368,423	447,949	519,980	620,000
Contract Sobering Services > 150954103	313,979	72,743	-	-
OFD Health & Wellness > 150570103	-	-	150,000	150,000
Fire Battalion Chiefs > 550575103	-	-	-	587,154
Homelessness Strtg Implimentation > 150576103	-	-	-	100,000
Total Expenditures	\$22,973,416	\$17,922,494	\$26,403,466	\$17,970,537

MEASURE X – CIP – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$109,857	\$101,225	\$ -	\$ -
5120 Overtime	2,131	2,667	-	-
5207 Fringe Benefit Burden	62,554	56,110	-	-
	174,542	160,002	-	-
Maintenance & Operations				
5305 Professional Services	581,539	3,284,448	700,000	700,000
5310 Temp. Agencies/Individuals	-	28,562	-	-
5315 Utilities	20,979	25,539	-	-
5320 Repair and Maintenance	34,065	33,621	-	-
5325 Infrastructure < \$100K	82,560	(11,591)	-	-
5326 Studies & Reports	-	2,478	-	-
5355 Matl Supplies&Services	42,037	16,673	-	-
5370 Postage	40	-	-	-
5390 Taxes, Licenses & Permits	97,378	864	-	-
	858,597	3,380,595	700,000	700,000
Internal Service Charges				
5600 Internal Service Charges	1,587,514	973,000	-	-
	1,587,514	973,000	-	-
Capital Outlay				
5703 Infrastructure < \$100K	11,022,310	10,598,935	15,800,000	4,800,000
5704 Machinery & Equipment	33,434	-	-	-
	11,055,744	10,598,935	15,800,000	4,800,000
Total Expenditures	\$13,676,397	\$15,112,531	\$16,500,000	\$5,500,000

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Road Repairs/Slurry Seal > 902158719517	\$234,192	\$2,109,953	\$700,000	\$700,000
St Restoration/Asphlt Overlay > 902159419517	5,268,049	2,303,433	2,800,000	2,800,000
Traffic Calming > 902177122517	134,975	220,308	500,000	500,000
Shoreline Restoration > 912134225517	-	-	-	500,000
New Fire Stnt #1/EOC Relctn > 907158519517	6,898,274	7,472,308	-	-
TrngTower/DraftPit/Asphalt > 907158619517	108,035	10,712	-	-
OPD Trng Cntr/Firing Range > 907194024517	-	-	5,000,000	-
South Strand Rehab Study > 912158819517	202,832	22,598	-	-
Pier Rehab/Concrete Design > 912158919517	243,335	2,487,389	6,500,000	1,000,000
Beachfront Improvements > 912159019517	426,087	72,744	-	-
Buccaneer Beach Restrooms > 912159119517	31,021	219,090	-	-
Police HQ Expansion > 912159719517	129,598	193,997	-	-
El Corazon Park Site 1 > 912183923517	-	-	1,000,000	-
Total Expenditures	\$13,676,397	\$13,676,397	\$16,500,000	\$5,500,000

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PUBLIC SAFETY

POLICE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$63,825,097	\$60,405,440	\$68,918,442	\$69,024,502
Maintenance & Operations	3,433,613	3,664,927	4,429,816	4,145,811
Internal Service Charges	6,822,154	8,003,606	7,229,693	7,572,479
Capital Outlay	180,201	672,672	-	200,000
Debt Service	405	237	-	-
Transfers	448,362	375,343	537,155	573,084
Other	211	(16,398)	-	-
Total Expenditures	\$74,710,043	\$73,105,827	\$81,114,107	\$81,515,876
Full time equivalent	324.00	303.00*	304.00	304.00
Hourly extra help	18.00	17.00	17.00	14.00

*Unfunded positions were removed from the list of authorized positions.

MISSION STATEMENT

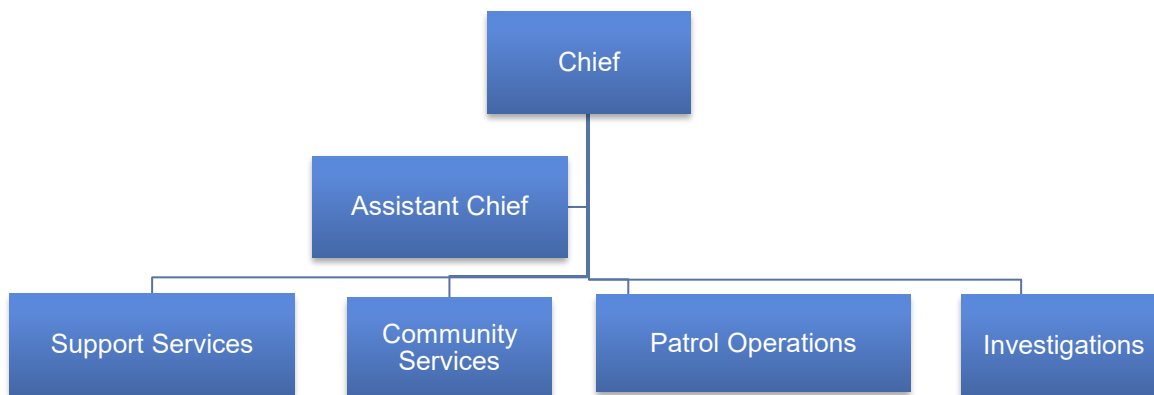
The Oceanside Police Department's purpose is to work with the community to build trust and provide quality service that actively prevents crime, reduces the fear of crime, and promotes safety.

SERVICE DESCRIPTION

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Launched a comprehensive Strategic Plan outlining the department's updated Mission, Vision, and Core Values. The plan also includes clear departmental goals and actionable initiatives aimed at driving long-term success.
- ✓ In 2024, the CIBRS index total yearly crime decreased by 0.49% compared to 2023.
- ✓ Total property crime decreased by 2.29% compared to 2023.
- ✓ Gang-motivated violent crime remained unchanged from the previous year, representing a 23% decline from the 10-year high in 2015.
- ✓ Violent crime increased 4.93% compared to the prior year, while 2024 violent crime totals decreased 4.71% from the 10-year high in 2022.
- ✓ In 2024, the Evidence and Property facility recorded 7,698 items for intake. It disposed of and returned 1,154 items to victims, owners, and families. Additionally, 154 guns were destroyed, and evidence from over 600 cases that had reached the statute of limitations or were adjudicated was purged to accommodate incoming evidence.
- ✓ The Training Unit provided over 550 hours of advanced officer training, processed over 450 training requests, conducted joint advanced officer training with the Mira Costa College Police Department, maintained the CSO training program for Measure X-funded positions, utilized grant funding from UASI, OTS, and ABC for specialized training, and claimed over \$50,000 in reimbursements from the State of California for POST-certified training.
- ✓ The Backgrounds Unit conducted 140 background investigations on potential employees, approximately 30 more than the previous year.
- ✓ The K-9 Unit recorded 168 total deployments, including 91 non-contact apprehensions, 5 contact apprehensions, and 50 firearm, evidence, or narcotic searches.
- ✓ The Digital Forensics Unit worked on over 91 cases, processed 169 pieces of evidence, and examined 33 TB of data, equivalent to 6.5 million pages of paper.
- ✓ In 2024, the department investigated five homicides, solving two.
- ✓ The department investigated or analyzed 91 robberies, representing an 18% decrease from 2023.
- ✓ The Family Protection Unit managed 255 registrants, sent 23 registration violation cases to the District Attorney for prosecution, and secured the incarceration of 15 registrants.
- ✓ The Property Crimes Unit investigated 1,198 cases, resulting in 115 arrest warrants written, 43 subjects arrested, 574 "Be on the Lookout" (BOL) alerts issued, and 8 search warrants drafted.

- ✓ The Special Enforcement Section made 112 arrests, conducted 40 operations, recovered 13 firearms, drafted 14 residential search warrants, seized 6 kilograms of drugs, and recovered \$24,773 in cash.
- ✓ The Gang Suppression Unit made 203 arrests, seized 39 firearms, and conducted numerous narcotics seizures.
- ✓ The Unmanned Aerial Systems (UAS) Team conducted over 570 mission flights, totaling over 147 hours of flight time.
- ✓ The Traffic Services Unit responded to 31 call-outs, including 17 fatal collisions.

Civic Engagement

- ✓ The Senior Volunteer Patrol Program logged 12,671 hours, issued 55 disabled parking citations, conducted 2,555 "You Are Not Alone" (YANA) checks, and performed 828 vacation checks.
- ✓ The Neighborhood Policing Team (NPT) conducted 70 special events, delivered 40 safety presentations, organized 4 blood drives, held 24 neighborhood watch meetings, and completed 54 CPTED/safety assessments. NPT also hosted one 16-week OYP cohort during the school year, completed 4 Community Academies, and organized the National Night Out event.
- ✓ The Psychiatric Emergency Response Team (PERT) responded to 1,302 mental health calls for service, resulting in 221 reports for psychiatric holds at medical facilities.
- ✓ The School Safety Enhancement Team (SSET) produced over 300 reports. School Resource Officers (SROs) built strong bonds with numerous students on their campuses.

Quality of Life

- ✓ The Dispatch Unit received 63,168 9-1-1 calls and 181,881 non-emergency calls, with 98.41% of calls answered within 15 seconds. It dispatched 127,766 incidents to officers and issued 14,838 case numbers.
- ✓ The Encampment Detail conducted 131 operations, resulting in 12 misdemeanor arrests, 10 felony arrests, 699 citations, 561 warnings, and the removal of 368 illegal camps.
- ✓ The Crime Suppression Team responded to 471 calls for service, made 42 misdemeanor arrests, 27 felony arrests, and issued 142 citations.
- ✓ The Homeless Outreach Team assessed 618 individuals and families, placing 246 into shelters, and enrolling 5 into recovery services.
- ✓ The newly formed Wellness Team implemented an "On-Duty Wellness" policy with subsidized workout options, installed a Farmer's Fridge vending machine in the employee lounge for healthy food options, added new workout equipment, and welcomed a Facility Dog, Trent.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY2023-25	Projected FY 2024-25	TARGET FY 2025-26
Arrival to Priority 1 calls for service	6 minutes	5 minutes, 41 seconds	6 minutes
Call Receive to Dispatch for Priority 1 calls for service	1 minute	1 minute, 26 seconds	1 minute
Provide copies of reports to authorized recipients	10 days	10 days (95%; status letters sent)	10 days
Homicide Solvability	90%	20%	90%
Fill vacant positions to increase performance and service capacity	100% of authorized positions filled	91.08% of authorized positions filled	90% of authorized positions filled
Oceanside Youth Partnership Program Completion	20	18	20
Office of Traffic Safety Grant Operations	33 DUI operations; 49 Enforcement operations	33 DUI operations; 49 Enforcement operations (100%)	100%

GOALS

City Services

- Continue partnering with City and community resources to proactively address homelessness issues.
- Promote employee wellness by focusing on physical fitness, mental health, wellness assessments, progress tracking, and a nutrition program.
- Plan for organizational growth by developing viable plans and securing a funding strategy for a new Police Headquarters.
- Continue to leverage innovation and technology to improve analytical capabilities, develop a Real-Time Crime Center, create a Forensics Unit and Crime Lab, and launch the Drone as First Responder program.
- Prioritize recruitment and retention efforts to connect with highly qualified candidates, fill as many vacant positions as possible, and develop innovative strategies to retain current staff.
- Focus on community engagement by prioritizing Community-Oriented Policing, expanding the Oceanside Youth Partnership, and partnering with community resource centers.
- Enhance organizational efficiency by further developing evidence collection capabilities, reducing the footprint for incidents not requiring law enforcement intervention, and continuing to analyze operations and resource deployment.

POLICE – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$32,038,336	\$31,962,384	\$36,106,938	\$37,161,516
5110 Temporary/Part Time Employees	146,947	265,125	380,992	380,322
5120 Overtime	5,495,651	5,440,116	3,051,318	3,914,040
5206 Fringe Benefit Burden-Wcomp	4,714,485	952,383	3,438,239	3,545,086
5207 Fringe Benefit Burden	18,619,780	18,889,456	22,929,742	23,849,623
5212 Pension Bond Debt Charge	2,809,898	2,895,977	3,011,214	173,915
	63,825,097	60,405,440	68,918,442	69,024,502
Maintenance & Operations				
5305 Professional Services	732,884	742,704	1,294,884	793,129
5315 Utilities	11,835	15,826	13,397	14,846
5320 Repair and Maintenance	156,380	134,564	56,358	54,135
5330 Machry & Equip <\$10K	993,163	811,398	1,054,925	1,286,851
5335 Rents & Leases - Equip, Bldgs	35,786	38,097	43,000	12,068
5345 Travel & Conference	153,537	143,108	167,480	188,335
5350 Training - Registrtn Fees	125,845	153,694	196,981	219,256
5355 Matl Supplies&Services	773,428	1,174,842	1,017,214	961,598
5360 Advertising	878	3,354	1,500	3,000
5370 Postage	11,611	11,544	12,488	18,880
5375 Dues,Books&Subs	7,645	9,704	10,611	20,371
5380 Uniform	209,276	248,011	357,147	363,730
5385 Telephone	33,029	45,438	60,255	65,775
5390 Taxes, Licenses & Permits	49,999	-	-	-
5440 Radio Network Operating Cost	138,318	132,644	143,576	143,838
	3,433,613	3,664,927	4,429,816	4,145,811
Internal Service Charges				
5600 Internal Service Charges	6,822,154	8,003,606	7,229,693	7,572,479
	6,822,154	8,003,606	7,229,693	7,572,479
Capital Outlay				
5703 Infrastructure	-	-	-	200,000
5704 Machinery & Equipment	79,366	587,000	-	-
5705 Auto Equipment	30,405	-	-	-
5706 Furniture, Fixtures, Software	70,430	-	-	-
	-	85,672	-	-
	180,201	672,672	-	200,000
Debt Service				
5422 SBITA Interest Expns	405	237	-	-
	405	237	-	-
Transfers				
6900 Transfers Out	448,362	375,343	537,155	573,084
	448,362	375,343	537,155	573,084
Other				
6025 OthFinSources-Capital Leases	-	-	-	-
6030 GASB 31 Adjmt	211	(16,398)	-	-
	211	(16,398)	-	-
Total Expenditures	\$74,710,043	\$73,105,827	\$81,114,107	\$81,515,876

POLICE – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Supptl Law Enforcmt > 1217	\$6	\$(12,701)	\$ -	\$ -
State & Local Asset Seizure Fd > 1218	205	(3,698)	-	-
St & Local Asset Seize 15% > 500502218	-	-	1,200	3,750
Public Sfty Communications > 500506101	3,801,118	3,978,912	4,415,665	-
Harbor Police > 500509101	1,616,807	-	-	-
St & Local Asset Seize 85% > 500510218	-	-	3,500	7,500
Asset Forfeiture-Justice Fds > 500511204	107,414	69,157	300,000	215,000
Asset Forfeiture-Treasury Fds > 500512204	-	9,355	25,000	15,000
OPD-Admin > 500010101	-	875	-	-
OPD-Support Operations > 500515101	16,958,504	18,402,868	18,522,712	-
OPD Support Services > 500526101	-	-	-	8,277,973
OPD-Investigations > 500516101	16,428,028	15,657,424	18,705,676	15,311,811
OPD Police Chief > 500525101	-	-	-	4,497,925
OPD-Patrol > 500517101	33,648,965	32,251,850	37,342,271	39,845,982
OPD Community Services > 500527101	-	-	-	11,384,295
ABC GAP Grant 23/24 > 817140023272	-	34,000	-	-
COPS 2017 > 817140417217	1,255	-	-	-
COPS 2020 > 817140420217	81,624	4,273	-	-
COPS 2021 > 817140421217	172,438	117,129	-	-
COPS 2022 > 817140422217	107,421	119,361	143,240	-
COPS 2023 > 817140423217	-	29,462	-	154,252
COPS Tech & Equipment > 817181722217	-	587,000	-	-
JAG FED Grant - 2020 > 817140420217	41,509	-	-	-
JAG FED Grant - 2022 > 817144122222	-	20,708	-	-
OUSD Res OfcrsFY21-23 > 817144321272	799,844	-	1,072,592	-
OUSD Res OfcrsFY23-26 > 817144323272	-	777,735	-	1,027,632
OTS STEP FY 21/22 > 817144421273	33,098	-	-	-
OTS STEP FY 22/23 > 817144422273	101,925	55,201	-	-
OTS STEP FY 23/24 > 817144423273	-	123,956	-	-
ATF Task Force > 817161219272	-	-	2,100	2,100
Tobacco Grant 20/21 > 817168620273	8,724	-	-	-
VUSD SchISfty FY22-25 > 817181522272	125,050	245,978	279,354	-
VUSD SchISfty FY 25-28 > 817144625272	-	-	-	267,380
Office Wellnss/MntlHealth > 817183222217	64,624	70,845	-	-
GTF FY 21/22 > 822120721274	3,030	-	-	-
GTF FY 22/23 > 822120722274	7,158	3,082	-	-
GTF FY 23/24 > 822120723274	-	11,833	12,175	-
GTF 24/25 > 822120724274	-	-	-	12,175
ATF/OCDEFT > 822120920274	4,067	695	5,600	5,600
Opratr Stonegarden 2020 > 822133720274	172,977	-	-	-
Opratr Stonegarden 2021 > 822133721274	52,350	128,249	-	-
Opratr Stonegarden 2022 > 822133722274	-	90,557	-	-

POLICE – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
2022 R3 Group > 822133922274	54,030	-	-	-
2023 R3 Group > 822133923274	-	59,657	-	-
CEFT Grant > 822147616274	226	-	2,527	2,527
Random Acts of Kindness > 835180122276	771	7,414	3,500	-
NCEJTF NoCnty Elder Justce TF > 822183822274	616	10,263	10,145	10,145
US Secret Service Grant > 822187122274	1,320	3,711	6,500	10,100
NTF 10/21-9/22 > 836120821272	4,372	-	-	-
NTF 10/22-9/23 > 836120822272	11,188	5,146	-	-
NTF FY 23/24 > 836120823272	-	14,957	8,116	-
NTF 24/25 > 836120824272	-	-	-	8,116
Latent Print Examiner > 836161519272	215,911	169,578	172,124	153,515
Sunset Market Patrol OT > 836175021272	52,731	45,715	61,500	80,000
Police Canine Funds > 917443200276	7,000	5,000	2,500	-
Community Donations > 917443400276	21,933	10,279	12,000	-
HSI/SLOT (aka HSI/ICE) > 922120400274	-	-	1,522	1,522
Frontwave Arena > 836195324272	-	-	-	217,900
OCDEFT/FBI > 922120900274	1,804	-	2,650	3,675
Total Expenditures	\$74,710,043	\$73,105,827	\$81,114,107	\$81,515,876

FIRE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$32,960,925	\$35,390,717	\$38,102,604	\$39,666,053
Maintenance & Operations	5,717,855	6,097,690	6,888,346	6,987,064
Internal Service Charges	3,527,292	5,612,699	6,275,421	7,704,991
Capital Outlay	40,035	829,786	-	155,202
Debt Service	25	152	-	-
Transfers	-	200,000	-	-
Total Expenditures	\$42,246,131	\$48,131,044	\$51,266,371	\$54,513,310
Full time equivalent	139.42	152.42	150.97	151.97
Hourly extra help	99.00	99.00	87.00	92.00

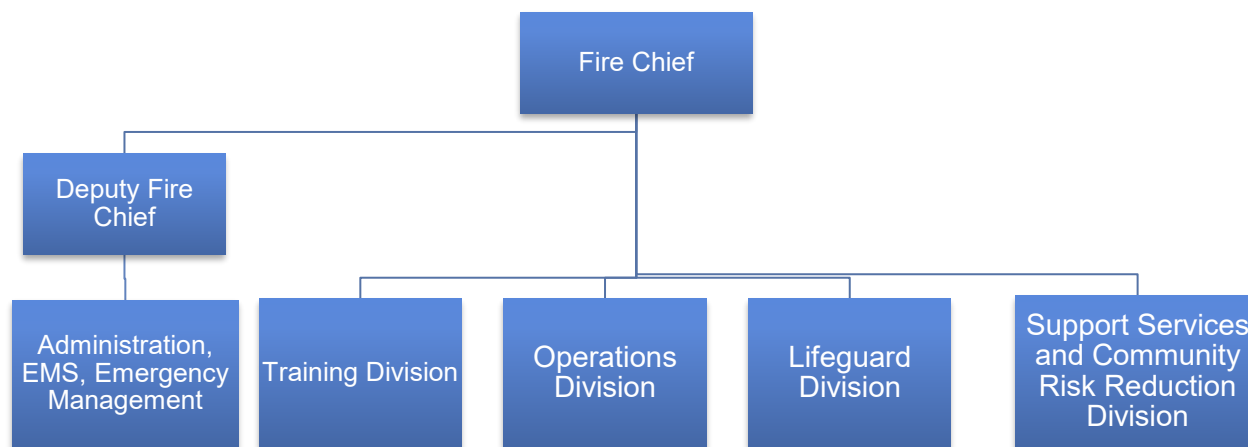
MISSION STATEMENT

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

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Aligned fire and rescue training for safety personnel to meet increased density, vertical growth, brush fires, and other identified risks impacting the City.
- ✓ Implemented partial changes outlined in the Oceanside Fire Department's Standard of Cover review of services document, ensuring fiscal responsibility.
- ✓ Created and distributed a situational awareness dashboard for fire stations and administrative offices.

Sustainable Growth

- ✓ Completed the Oceanside Fire Department Strategic Plan. Implemented and managed changes in a fiscally responsible manner.
- ✓ Hosted Rescue Vessel, Swiftwater/Flood Rescue, & Dive Training to enhance readiness of City staff and other regional Marine Safety Agencies.

Economic Vitality

- ✓ Identified grant funding opportunities for modern equipment for the department.
- ✓ Successfully managed the Emergency Medical System Quality Assurance process, ensuring continuous improvement and high-quality EMS service delivery.
- ✓ Developed and implemented strategies to reduce ambulance patient offload delays at local hospitals.
- ✓ Evaluated and refined the new AB1705 Ambulance Transport reimbursement program to maximize revenue.

Quality of Life

- ✓ Made contributions to the sand/beach replenishment planning for the resiliency program and the pier area reconstruction and rehabilitation program.
- ✓ Reviewed the effectiveness of the current service delivery model and made adjustments to ensure the highest level of service possible.

Civic Engagement

- ✓ Increased participation and engagement in the Fire Explorer Program, Community Emergency Response Team (CERT) Program, and Public Education by utilizing social media.
- ✓ Implemented a 3rd Grade fire and life safety education program for all schools in Oceanside.

PERFORMANCE MEASURES			
INDICATORS	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
12 lead ECG performed on suspected heart attack patients	≥90% of the Time	≥90%	≥90%
Accounts Payable Processed w/in 7 Days	>90% of Invoices	100%	100%
Adult Cardiac Arrest Patients w/ Pulses back are transported to a Heart Attack (STEMI) Receiving Center	≥90% of the Time	100%	100%
Blood glucose check performed on suspected stroke patients	≥90% of the Time	≥90%	≥90%
CERT Academies	1/Year	1	1
Emergency Prep Classes (Listos)	2/Year	2	2
Fire Explorer Program	15 Members	15	15
Hypoglycemia treated by EMS when identified by low blood glucose level	≥90% of the Time	≥90%	≥90%
Overdose suspected patients with ineffective respirations treated with Naloxone	≥90% of the Time	≥90%	≥90%
Plan Check Completed w/in 15 days for Initial & 5 days for Resubmittal	>95% of the Time	>95%	>95%
Public Education & Community Outreach Requests w/in 15 days	>90% of the Time	100%	100%
Response Time to public Record/Subpoena Requests	100% w/in Legal Timeframe	100%	100%
State Mandated Annual Inspection	100%	100%	100%
Stroke Scale performed on suspected stroke patients	≥90% of the Time	≥90%	≥90%
Wellness Program & Fitness Assessment (Safety Personnel)	90% Participation	90%	95%
Training aligning with industry standards (ISO)	100%	100%	100%

GOALS

City Services

- Open Fire Station #9 and ensure staffing, apparatus, and equipment meet the requirements of the City of Oceanside and conditions of approval for North River Farms.
- Adopt the State of California Fire Hazard Severity Zone maps to comply with state law and integrate the requirements into the fire planning process for development.
- Optimize emergency response by refining dispatch protocols in collaboration with police and dispatch agencies to ensure that the right resources are deployed to at least 90% of calls.
- Implement the first year of a five-year reorganization plan to modernize and enhance the services and capabilities of the Lifeguard Division.

Sustainable Growth

- Realign the Fire Training Center and Public Works property in coordination with North County Transit District Expansion.
- Replace end-of-life training buildings within the plan for future Fire Training Center development.

Economic Vitality

- Maintain, secure, and enhance revenue sources such as grants, Measure X, Community Facility Districts (CFD), and the General Fund. This ensures the department can sustain critical services, invest in equipment and staffing, and deliver greater safety, preparedness, and resilience for the community.
- Improve the patient offloading process at hospitals through data analysis, collaboration with hospital leadership, and performance monitoring to ensure timely, efficient care.

Civic Engagement

- Increase participation and engagement in the Fire Explorer Program, Community Emergency Response Team (CERT) Program, and Public Education by utilizing social media.
- Implement a 3rd Grade fire and life safety education program for all schools in Oceanside.

Quality of Life

- Finalize an updated Emergency Operations Plan and implement a training program for Oceanside Emergency Management personnel based on the plan.
- Prioritize the well-being and mental health of employees by developing robust support programs. Implement a new wellness initiative with the goal of 100% participation.
- Streamline HR functions and employee support by coordinating with the HR Department to manage staffing and relations, while leveraging technology to boost internal efficiency.

FIRE – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$14,409,606	\$16,479,472	\$17,522,048	\$18,716,055
5110 Temporary/Part Time Employees	807,781	836,805	904,991	972,942
5120 Overtime	5,147,614	5,786,342	4,457,449	4,618,979
5206 Fringe Benefit Burden-Wcomp	2,270,986	509,456	1,768,040	1,889,678
5207 Fringe Benefit Burden	9,134,641	10,536,340	12,163,455	13,393,950
5212 Pension Bond Debt Charge	1,190,297	1,242,302	1,286,620	74,447
	<u>32,960,925</u>	<u>35,390,717</u>	<u>38,102,604</u>	<u>39,666,053</u>
Maintenance & Operations				
5305 Professional Services	1,666,279	1,737,492	1,977,283	1,875,456
5306 Professional Svc w/IT alloc	2,528	23,900	84,279	86,824
5310 Temp. Agencies/Individuals	-	4,000	2,261	2,329
5315 Utilities	252,217	266,106	234,124	174,512
5320 Repair and Maintenance	156,821	317,961	302,018	311,139
5325 Infrastructure < \$100K	17,171	12,540	23,781	24,499
5330 Machry & Equip <\$10K	670,869	330,331	389,006	394,348
5335 Rents & Leases - Equip, Bldgs	42,169	100,845	105,530	108,717
5345 Travel & Conference	65,729	78,266	101,410	105,223
5350 Training - Registrtn Fees	95,204	127,336	140,594	130,040
5355 Matl Supplies&Services	2,200,651	2,473,174	2,854,551	3,055,719
5360 Advertising	814	1,066	3,272	3,371
5370 Postage	603	901	1,883	1,940
5375 Dues,Books&Subs	215,338	243,338	251,944	259,552
5380 Uniform	191,973	171,610	169,629	191,123
5385 Telephone	71,777	92,716	116,565	123,035
5395 Contrib-Community Svc/Non Prof	-	-	5,112	5,267
5400 Gasoline, Diesel Fuel	2,760	29,212	42,632	43,920
5435 Special Events	-	10,794	3,566	3,673
5440 Radio Network Operating Cost	64,951	76,102	78,905	86,376
	<u>5,717,855</u>	<u>6,097,690</u>	<u>6,888,346</u>	<u>6,987,064</u>
Internal Service Charges				
5600 Internal Service Charges	3,527,292	5,612,699	6,275,421	7,704,991
	<u>3,527,292</u>	<u>5,612,699</u>	<u>6,275,421</u>	<u>7,704,991</u>
Capital Outlay				
5704 Machinery & Equipment	40,035	803,473	-	155,202
5705 Auto Equipment	-	26,313	-	-
	<u>40,035</u>	<u>829,786</u>	<u>-</u>	<u>155,202</u>
Debt Service				
5422 SBITA Interest Expns	25	152	-	-
	<u>25</u>	<u>152</u>	<u>-</u>	<u>-</u>
Transfers				
6900 Transfers Out	-	200,000	-	-
	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$42,246,131	\$48,131,044	\$51,266,371	\$54,513,310

FIRE – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
OFD-Admin > 550010101	\$5,100,631	\$5,443,904	\$5,562,843	\$5,951,189
Community Risk Reduction > 550551101	1,993,586	2,199,483	2,363,751	2,601,273
Fire Suppression > 550552101	27,993,073	30,379,186	32,995,177	35,094,589
Fire Personnel Training > 550553101	990,076	1,094,800	1,276,103	1,317,778
Beach Lifeguards > 550557101	2,222,002	2,385,695	2,706,165	2,736,332
Junior Lifeguards > 550559101	321,723	333,483	340,756	365,145
Reciprocal Mutual Aid > 550562101	1,049,745	936,206	1,203,701	1,263,521
SB 523 Medical Transport > 550563101	471,837	-	-	-
AB1705 MediCalEmrgcyTrnsprt > 550566101	617,685	1,701,665	2,004,950	2,041,868
Harbor Fire/Lifeguard > 550581101	1,183,374	2,598,407	2,807,923	3,006,628
Emergency Mngmnt Program > 550571101	-	-	-	129,985
OFD-SHSGP 2020 > 817140320273	86,904	-	-	-
OFD-SHSGP 2021 > 817140321273	-	33,294	-	-
OFD-SHSGP 2022 > 817140322273	-	118,210	-	-
UASI Grant 2020 > 817140520273	10,964	987	-	-
UASI Grant 2021 > 817140521273	8,849	235,710	-	-
UASI Grant 2022 > 817140522273	-	15,099	-	-
Senior Beach Lifeguards-LR > 837178521271	7,881	-	-	-
EmrgcyMgmt&EMTRspnsLR > 837179521271	64,404	224,915	-	-
Misc. Safety Grants > 917456200276	27,663	27,663	5,000	5,000
Nbrhd Rvstmnt Grant 23/24 > 836187723272	-	140,000	-	-
NRF Emrgcy Evac > 835187623276	-	200,000	-	-
Boating Sfty/Enfrncmnt Eqp > 836188523272	-	90,000	-	-
Total Expenditures	\$42,246,131	\$48,131,044	\$51,266,371	\$54,513,310

PUBLIC WORKS

PUBLIC WORKS EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$12,671,094	\$13,779,312	\$16,355,322	\$17,286,744
Maintenance & Operations	24,128,202	26,167,443	24,957,509	26,670,812
Internal Service Charges	3,994,074	5,619,244	5,675,850	5,964,973
Debt Service	895,914	548,798	488,805	476,219
Capital Outlay	8,398,414	13,879,976	6,288,344	8,363,133
Transfers	1,348,616	9,358,859	1,217,592	1,217,592
Other	2,358,318	2,743,193	-	-
Total Expenditures	\$53,794,632	72,096,825	\$54,983,422	\$59,979,474
Full time equivalent	118.66	119.76	122.96	124.96
Hourly extra help	15.00	15.00	15.00	15.00

MISSION STATEMENT

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



SERVICE DESCRIPTION

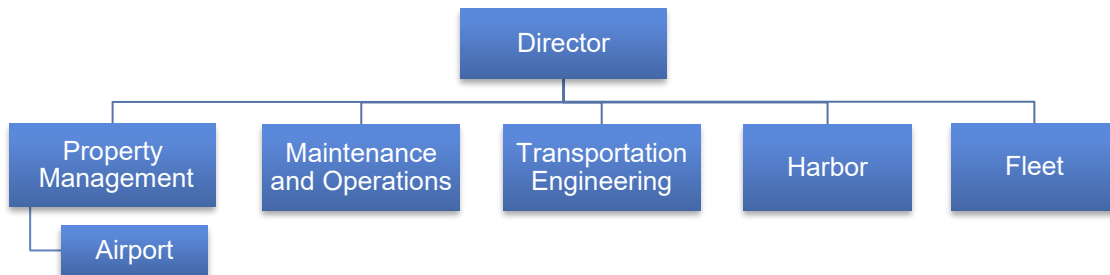
The Public Works Department is comprised of six divisions which include maintenance and operations, transportation engineering, property management, harbor, fleet and administration.

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

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Completed Paving Projects for Ivey Ranch Park Common Area and French Field Parking Lot.
- ✓ Replaced 3 Heating, Ventilation and Air Conditioning (HVAC) units at the John Landes Recreational Center.
- ✓ Replaced 3 HVAC units at the Museum of Art.
- ✓ Replaced the flooring in the Multi-Purpose event room at the El Corazon Senior Center.
- ✓ Remodeled the Clubhouse at the Oceanside Municipal Golf Course.
- ✓ Repaired the patio pipe and ceiling in the Council Chambers.
- ✓ Replaced the carpet on the first floor east building and the third floor south building of the Civic Center.
- ✓ Replaced the concrete directly in the front entrance of the Civic Center Library.
- ✓ Remodeled the Fire Administration offices on the second floor of the Civic Center
- ✓ Cross-trained high level Technicians to be able to do repairs for Fire and Police Dept in order to meet high demands.

Sustainable Growth

- ✓ Extended the terms of leases and use agreements for approximately 34 existing City tenants increasing revenues generated to the City as well as providing needed services to the community.
- ✓ Purchased 8 new battery electric vehicles to comply with California CARB Advanced Clean Fleet mandates and advancing the City's sustainability goals while supporting operational needs. These units were difficult to procure post-covid and it demonstrates compliance.

Economic Vitality

- ✓ Implemented a mobile parking app for City paid parking lots and metered spaces (hosted by Pay By Phone) was completed in June 2025.
- ✓ Completed installation of new Irrigation System for the Oceanside Municipal Golf Course.
- ✓ Completed installation of El Corazon Gateway Signs, Wayfinding and monument signs for Senior Center and Aquatic Center.
- ✓ Completed issuance of RFP for the property located at 1300 Lee Drive known as the French Field which has been used for youth softball and baseball.

Quality of Life

- ✓ Replaced the play structure at MLK Jr. Park in March 2025.
- ✓ Established Parasailing Criteria, Insurance Requirements & One Provider of Parasailing Services for Harbor.
- ✓ Completed the design of El Corazon Phase 2 Trails, including plans & specifications, CEQA Addendum, and Biological Report.

Civic Engagement

- ✓ Hosted an Arbor Day Tree Planting event at Fireside Park on May 11, 2024.

GOALS

City Services

- Partner with USACE for the upcoming Sediment Removal Project.
- Partner with the USACE to complete habitat restoration at the Rincon parcel and complete a Conservation Easement and Long Term Maintenance program endowment for the property.
- Update FASTER Fleet Software to latest version (7.8.0) for more comprehensive reporting to departments and updated BI technology. Implement "Request for Parts" tab in FASTER system to expedite parts ordering efficiency for technicians. Provide FASTER training modules/seminars throughout the year to keep Fleet Department updated on training goals.
- Replace the controller boards on all elevators at the Civic Center which includes total modernization of controls and hydraulic unit.
- Replace fascia and wood on the exterior of the Balderrama Recreational Center.
- Renovate the north-side concrete walkway and front office of Fire Station 4.
- Replace the carpet at the City Operations Center (COC).

Sustainable Growth

- Install EV charging station at COC.
- Work with Master Developer (Sudberry) related to development of OB Commercial Land related to soil disposal and development of land coordination.
- Install solar panels at the Civic Center, Navigation Center and the El Corazon Senior Center as part of the ENGIE project.

Economic Vitality

- Complete the sale of Morrow Heights Land consisting of 3.02 acres Surplus Land (Process required per Surplus Land Act).
- Replace the roofs at the Balderrama Recreational Center.

Quality of Life

- Prepare Habitat Mitigation Plan for Phase II Trails & assist with the construction oversight for Trails to completion.
- Establish a Conservation Easement on Mitigation Land and prepare related legal documents as part of the San Luis Rey River Flood Control Project.
- Tent the Balderrama Recreational Center for Termite Control.
- Continue the city-wide HVAC replacement as part of the ENGIE Project.
- Replace the Civic Center chiller as part of the ENGIE Project.
- Replace 70 exhaust fan units at the Civic Center as part of the ENGIE Project.

PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$7,613,291	\$8,255,906	\$9,679,879	\$10,250,753
5110 Temporary/Part Time Employees	207,917	320,180	355,200	375,811
5115 Elected Officials	6,555	6,400	13,200	13,662
5120 Overtime	193,539	234,781	249,282	255,511
5206 Fringe Benefit Burden-Wcomp	239,648	249,547	267,883	283,568
5207 Fringe Benefit Burden	4,214,977	4,632,364	5,691,055	6,095,881
5212 Pension Bond Debt Charge	87,789	92,426	92,824	5,468
5230 Auto Allowance	5,660	6,000	6,000	6,090
5235 Compensated Absences	101,718	(18,293)	-	-
	12,671,094	13,779,312	16,355,322	17,286,744
Maintenance & Operations				
5305 Professional Services	3,688,923	3,947,030	1,578,917	1,471,503
5306 Professional Svc w/IT alloc	16,035	16,000	17,997	18,541
5310 Temp. Agencies/Individuals	66,773	53,198	55,680	55,600
5315 Utilities	5,001,845	4,972,603	5,523,257	5,269,038
5320 Repair and Maintenance	9,985,661	11,298,307	11,812,764	12,719,781
5325 Infrastructure < \$100K	198,855	290,004	233,903	410,000
5326 Studies & Reports	116,230	207,301	79,602	80,432
5330 Machry & Equip <\$10K	92,421	171,803	122,212	147,914
5335 Rents & Leases - Equip, Bldgs	318,043	227,205	843,368	1,116,355
5336 Leased Vehicles	530	-	-	-
5345 Travel & Conference	23,418	24,190	36,184	44,828
5350 Training - Registrtn Fees	19,297	17,614	28,503	39,059
5355 Matl Supplies&Services	2,118,137	2,388,509	2,235,459	2,747,897
5360 Advertising	9,334	10,441	7,096	9,500
5370 Postage	5,169	5,788	8,272	7,386
5375 Dues,Books&Subs	20,577	16,461	25,399	27,709
5380 Uniform	125,272	128,196	115,365	120,474
5385 Telephone	39,128	51,139	47,503	48,592
5390 Taxes, Licenses & Permits	208,003	237,538	256,263	248,401
5400 Gasoline, Diesel Fuel	1,860,619	1,821,104	1,904,853	2,041,085
5440 Radio Network Operating Cost	23,256	27,835	24,913	26,718
5424 Water Amort 98 rev Refunding	190,674	255,176	-	-
	24,128,202	26,167,443	24,957,509	26,670,812
Internal Service Charges				
5600 Internal Service Charges	3,994,074	5,619,244	5,675,850	5,964,973
	3,994,074	5,619,244	5,675,850	5,964,973

PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Capital Outlay				
5701 Land	17,000	1,462,243	-	-
5703 Infrastructure < \$100K	5,226,194	7,561,650	75,000	20,000
5704 Machinery & Equipment	-	115,067	-	-
5705 Auto Equipment	3,155,220	4,741,016	6,213,344	8,343,133
	8,398,414	13,879,976	6,288,344	8,363,133
Debt Service				
5421 Principal	8,064	60,294	12,586	-
5422 City Debt HUD 108 Ln 08A Fire	6,222	12,285	-	-
5653 Inter Agency Capital Lease	881,627	476,219	476,219	476,219
	895,914	548,798	488,805	476,219
Transfers				
6900 Transfers Out	1,348,616	9,358,859	1,217,592	1,217,592
	1,348,616	9,358,859	1,217,592	1,217,592
Other				
6010 Depreciation Expense	2,323,175	2,864,553	-	-
6030 GASB 31 Adjmt	35,143	(121,361)	-	-
	2,358,318	2,743,193	-	-
Total Expenditures	\$53,794,632	\$72,096,825	\$54,983,422	\$59,979,474

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Gas Tax > 1213	\$658,674	598,765	\$610,000	\$610,000
Oceanside Lighting Dist > 1221	2,194	(1,688)	-	-
Sunset Hills > 1241	356	(1,437)	-	-
Mission Meadows > 1242	73	(653)	-	-
Sunburst Homes > 1243	1,074	(2,437)	-	-
Douglas Park > 1244	4,667	(11,563)	-	-
Rancho Hermosa > 1246	144	(1,138)	-	-
Santa Fe Mesa > 1247	2,249	(5,824)	-	-
Del Oro Hills > 1248	3,222	(11,817)	-	-
Mar Lado > 1249	463	(1,352)	-	-
Guajome Ridge > 1250	1,616	(3,871)	-	-
Peacock Hills > 1251	153	(453)	-	-
Vista Del Rio > 1252	654	(1,526)	-	-
El Camino MCF MD Fd > 1254	131	(428)	-	-
Muni GolfCourse Improv > 1596	14,973	(65,939)	-	-
Fleet Management > 1831	2,279,770	2,801,790	-	-
City Building Services > 1851	43,405	62,763	-	-
Property Management > 320000101	963,908	1,218,694	1,323,960	1,385,376
Oceansid Lighting Dist 2-1991 > 320317221	1,942,719	1,593,157	1,118,490	1,071,524
Mar Lado Landscape > 320319249	62,029	80,926	82,586	96,106
Guajome Ridge > 320320250	57,645	74,634	136,604	89,058
Peacock Hills > 320321251	37,025	37,122	15,508	12,713
Vista Del Rio > 320322252	12,702	14,106	21,205	22,310
Sunset Hills > 320323241	31,381	19,947	36,912	31,552
Mission Meadows-Area A > 320324242	7,058	1,235	984	1,684
Mission Meadows-Area B > 320325242	3,121	11,957	13,742	3,262
Sunburst Homes > 320326243	10,986	9,428	22,276	17,436
Douglas Park > 320327244	178,621	207,000	273,070	258,986
Vandegrift Annex > 320328244	42,487	46,067	72,304	62,939
Rancho Hermosa > 320329246	35,541	40,314	46,825	50,240
Santa Fe Mesa > 320330247	341,747	353,238	370,196	402,996
Del Oro Hills > 320331248	426,399	465,692	491,254	535,521
El Camino MCF MD > 320343254	2,500	3,500	6,884	6,884
2013 St Light RetroFit Lease > 320345221	476,219	476,219	476,219	476,219
Block 20 Lease Assessment > 320346101	22,558	22,558	25,373	26,139
Lot 23 Operations > 320347101	202,957	307,176	357,908	223,979
OMGC Mgmt Contract > 320431596	-	416,738	422,160	422,160
El Corazon Maintenance > 320850501	472,514	449,356	946,994	947,533
Engineering Transportation > 425407101	572,322	536,886	636,366	790,183
Misc Traffic Markings > 425411212	-	188,411	-	-
Neighborhd Traffic Imprvmts > 425418212	59,106	106,077	-	200,000
Pier Deferred Maintenance > 425421581	15,251	-	-	-
Parks Maint/Upgrades > 425622581	101,065	70,823	100,000	100,000

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Bicycle Mstr Plan Coordinator > 425449212	45,724	34,692	159,834	168,814
PW-Admin > 600010101	637,958	756,527	882,233	999,273
Entitlement Improvements > 600415501	-	24,285	25,983	25,983
SLRR Clearing > 600430101	80,836	71,639	327,067	384,086
Street-AntiGraffiti Program > 600601101	147,824	199,546	195,193	198,906
Parking Lot Maint & Enforcemen > 600612101	1,571,745	1,300,491	1,695,826	1,668,463
Street & Median Maint > 600619213	3,108,735	3,304,883	3,233,756	3,229,475
Street Tree Maintenance > 600620101	235,524	193,152	213,035	373,669
Street Sweeping > 600624101	1,890,727	2,304,053	2,852,139	2,636,833
Beach Maintenance > 600625101	844,744	989,250	1,208,977	1,110,615
Pier Maintenance > 600626101	385,881	306,323	389,480	363,188
Harbor Maintenance > 600627101	3,208,561	3,215,789	3,386,456	3,606,450
Tree Trimming > 600629213	791,760	725,343	850,000	850,000
Knockdown Repairs > 600639101	163,418	429,874	112,479	115,875
OTC Parking Lot Maint > 600643101	8,089	77,999	53,000	290,030
Solid Waste - City Svcs > 600702101	1,561,117	1,687,157	1,953,373	2,112,409
Street-Flood Cntrl/Strm Drains > 600750101	744,349	1,053,352	929,778	946,340
Fleet Maintenance > 620608831	5,805,784	6,215,276	6,666,424	7,248,051
Fleet Replacement > 620609831	3,023,785	4,720,118	4,337,689	6,534,656
Harbor & Beaches Admin > 624010101	1,100,270	1,297,790	1,334,262	1,425,040
Enterprise Fleet Management > 620644831	-	166,525	2,200,000	2,200,000
City Building Maintenance > 630603851	2,372,053	2,204,868	2,606,050	2,811,655
COC Building Maint > 630605851	749,976	682,253	885,577	1,031,837
Deferred Bldg Maint > 630607581	89,819	75,934	195,000	195,000
Police/Library Bldg Maint > 630615851	1,293,490	1,535,019	1,447,454	1,467,948
Fire Stations - Building Maint > 630637851	357,300	344,164	495,186	654,303
Fire Fleet Replacement > 620641831	-	174,918	-	-
Parks & Rec - Building Maint > 630640851	382,200	528,005	594,609	727,475
Multi-Purpose Maintenance > 630642851	143,752	234,290	551,225	358,383
Adaptive Signals/TMC Maint > 632444562	275,087	295,541	425,000	500,000
Street Light Maintenance > 640618101	600,358	606,655	1,149,913	602,152
Street-Traffic Control System > 640621101	1,334,971	1,567,366	1,680,324	1,346,523
Parks Maintenance > 660613101	3,548,070	4,141,012	4,263,282	4,535,460
Cstl RI Trl Feasibility Study > 836179121272	64,406	166,617	-	-

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Pier Utility Upgrade > 837158221271	4,000,000	-	-	-
Beachfront Aesthetic/Maint-LR > 837179621271	67,446	348,924	-	-
CvcCtr Def Maint/Security-LR > 837179721271	144,514	370,992	-	-
COC Roof-LR > 837179821271	966,900	691,440	-	-
Building Maint-LR > 837176421271	9,650	-	-	-
Neighborhood Traffic Sfty Impr > 902135500212	482	260,011	-	250,000
Bicycle Master Plan/Bike Sfty > 902135600212	95,812	83,964	-	175,000
Street & Median Maint SB-1 > 902165520265	263,426	523,606	-	-
Pedestrian Warning Signs-RRFB > 903176122265	896	239,287	-	-
Signs & Striping > 600645101	-	-	-	968,785
SLRR Clearing Project > 905831121510	89,543	-	-	-
SLRR Clearing Project > 905831100510	-	63,417	-	-
SLRR Bio & Vegetation Mgmt > 905831121501	1,521,565	39,568	-	-
Muni Golf Course Irr Imp > 906177622596	-	1,753,926	-	-
Muni Golf Course Irr Imp > 906177622598	147,659	1,469,217	-	-
Muni Pier Utility Upgrade Dsgn > 912158219581	557,540	2,159,591	-	-
Multiple Gen Purpose City Svcs > 912167219581	20,508	1,462,243	-	-
Sidewalk Repair Citywide > 912177422265	575	334,425	-	-
Tyson Bluff Stair Repair > 912177522501	248,125	-	-	-
Downtown Street Lights Phase 3 > 912184423501	-	-	75,000	20,000
Pavement Mgmt Plan-City Match > 916184322741	-	12,323	-	-
Pavement Mgmt Plan - FAA > 822184322274	-	110,908	-	-
Energy Efficiency Projects > 912192623501	-	10,362,858	-	-
Total Expenditures	\$55,926,661	\$72,096,825	\$54,983,422	\$59,979,474

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COMMUNITY DEVELOPMENT

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$10,027,096	\$10,580,634	\$13,016,281	\$13,502,640
Maintenance & Operations	6,817,913	9,429,066	11,063,489	12,951,094
Internal Service Charges	2,062,770	2,694,335	1,822,162	1,756,455
Debt Service	607	1,027	-	-
Capital Outlay	7,787,883	12,966,674	10,208,250	19,032,924
Transfers	50,808	671,574	-	-
Other	373,696	(986,489)	-	-
Total Expenditures	\$27,120,773	\$35,356,821	\$36,110,182	\$47,243,113
Full time equivalent	77.81	76.46	76.96	75.96
Hourly extra help	7.00	7.00	6.00	6.00

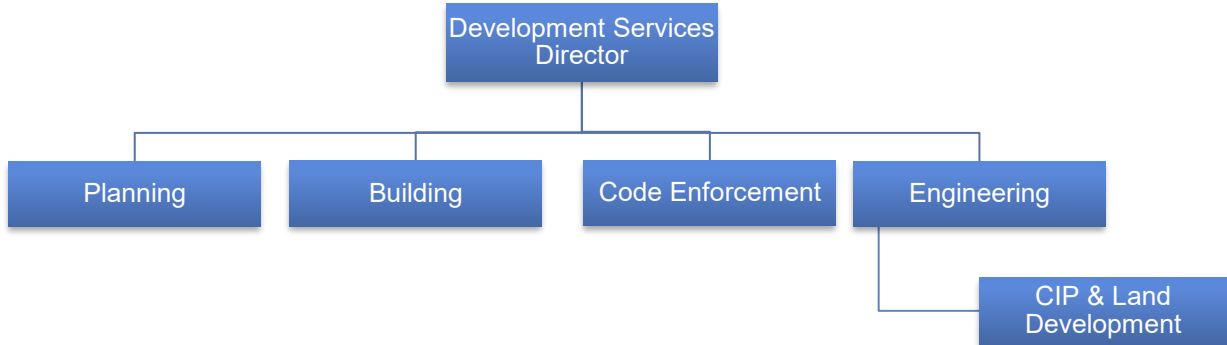
MISSION STATEMENT

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

SERVICE DESCRIPTION

Composed of the Planning, Engineering, Building, and Code Enforcement Divisions, the Development Services Department provides current and long-range land use planning, plan checking and inspection services for development projects, and enforcement of the Oceanside City Code within the City. The department processes development applications, issues building and grading permits, inspects construction projects, enforces State and City building codes and is the City lead regarding CEQA compliance. The department provides primary staff support to the Planning Commission and is also responsible for the planning, funding and construction of City capital projects. The department enforces City Code regulations that address conditions on private property such as substandard dwelling units, inoperable or abandoned vehicles, accumulations of trash and debris, noise, dust, offensive odors, and abandoned buildings.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Ensured that Building Division informational bulletins are updated to correspond with the newest code cycle.
- ✓ Processed 4,650 building permits with a total construction valuation of more than \$350 million, which is \$170 million higher than the prior year.
- ✓ Maintained 100 percent same-day target success for scheduled building inspections.
- ✓ Conducted homeless encampment cleanups at 3,237 locations (approximately 330% more locations than previous year) and removed 1,607 tons of associated debris.
- ✓ Removed graffiti at over 1,265 sites, which is an approximate 37% increase from the previous year.
- ✓ Received City Council approval to amend the City's Short-Term Rental (STR) Ordinance and Local Coastal Plan, thereby strengthening the City's ability to address concerns regarding community character, Code Enforcement complaints, and the City's ongoing housing needs.
- ✓ Initiated the implementation process for the City's TRAKiT development tracking software upgrade, which has not been comprehensively updated for 15 years.

Sustainable Growth

- ✓ Obtained entitlement approval of the proposed Modera Neptune Mixed Use Project, which is an 8-story mixed use development consisting of a 360-unit apartment complex and 62-room hotel at the existing Motel 6 site on Coast Highway.
- ✓ Continued processing major redevelopment projects proposed in Downtown Oceanside in preparation for consideration by the Community Development Commission including: 901 Mission Avenue; 810 Mission Avenue; 801 Mission Avenue; 401 Mission Avenue (Regal Theaters site); Oceanside Transit Center Redevelopment; and Blocks 5 and 20 Mixed Use.
- ✓ Advanced the City's efforts towards updating its General Plan and Climate Action Plan (CAP) by circulating public drafts of the General Plan Elements and Environmental Impact Report beyond public review requirements pursuant to the California Environmental Quality Act (CEQA).
- ✓ Completed the entitlement process for the proposed Buena Vista Audubon Society Wetland Restoration Project.

Economic Vitality

- ✓ Worked in coordination with developers to complete construction of the following development projects: Frontwave Arena at El Corazon; The Flats at 1931 South Coast Highway; Greenbrier Village 100 Percent Affordable Permanent Supportive Housing; Whaley Street Homes; Nitto Denko Facility Expansion; Alta Oceanside Mixed-Use Development; and various smaller-scale residential projects.
- ✓ Coordinated with developers to initiate construction on the following development projects: Ocean Creek Mixed-Use Development; Modera Melrose Mixed-Use Development; South River Ridge Village Permanent Supportive Housing; Titleist Performance Center Improvements and Expansion, North River Farms Development, and various smaller-scale residential projects.
- ✓ Continued to lead processing efforts related to Cannabis local license and Conditional Use Permit (CUP) approvals, including a Micro-business License CUP for MedLeaf Dispensary.

Quality of Life

- ✓ Issued multiple Historic Permits for sites designated as locally significant historic resources, including 602-608 South Pacific Street and the proposed Crown Heights Resource Center Rehabilitation Project.
- ✓ Completed construction of continuous pedestrian path of travel at Libby Lake Park per community requests.
- ✓ Conducted monthly collaboration meetings between Brother Bennos, Industrial Business Park representatives, and City staff to discuss potential options for improving current homelessness concerns in the neighborhood.
- ✓ Worked with applicants to determine suitability of sediment exports from their various projects to supplement eroded beach conditions with guidance from the Oceanside Sand Compatibility Opportunistic Use Program (SCOUP) permits.
- ✓ Completed construction of the Laurel Street Safe Routes to School Project following a demonstration traffic circle set up for the community and performed outreach to encourage students to walk and bike to school and use active modes of travel for other destinations.
- ✓ Continued design work for the Coast Highway Corridor Project with goal of creating a "shovel ready" project.
- ✓ Continued replacement of citywide play structures for the Play Structures Project.
- ✓ Obtained Coastal Commission approval of proposed Coast Highway Incentive District Local Coastal Plan Amendment (LCPA).
- ✓ Submitted proposed draft LCPAs to the Coastal Commission regarding Inclusionary Housing, the Downtown Density Cap, and STRs.
- ✓ Completed a reimbursement agreement and coordinated developer construction of the North Roundabout at El Corazon Park.
- ✓ Amended City Code Lighting Ordinance to address nuisance and glare concerns raised by the community.

Civic Engagement

- ✓ Promoted Building Safety Month.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2023-24	PROJECTED FY 2024-25	TARGET FY 2025-26
Perform inspections within one business day of the customer's request.	100%	100%	100%
Perform plan reviews within targeted turnaround dates.	92%	95%	100%

GOALS

City Services

- Increase the number of referrals to supportive programs and services for individuals experiencing homelessness.

Sustainable Growth

- Continue to partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies regarding transportation and water quality management goals.
- Conduct annual reviews of new laws affecting development, stormwater quality, floodplain management, surveying, and engineering and update City Ordinances as needed.

Economic Vitality

- Obtain entitlement approvals for the Oceanside Transit Center Mixed-use Project.
- Provide continued support to the Parks and Recreation Department for obtaining City Council approval of updated Park Impact Fees.
- Advertise a Request for Proposals for updated Development Services Fee Study and select consultant.
- Continue to seek opportunities to improve the 30-day streamlining process for projects and stormwater reviews in the entitlement phase.
- Continue implementation of streamlined zoning regulations and processes including CUPs, appeals, and other appropriate actions.
- Engage STR property owners in compliance efforts to ensure adherence to safety and quality of life regulations.
- Continue to maintain annual street restoration priorities including: overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.

Quality of Life

- Obtain Coastal Commission approval of proposed draft LCPAs to the Coastal Commission regarding Inclusionary Housing, the Downtown Density Cap, and STRs.
- Identify and replace deteriorating corrugated metal pipe drainage systems at various locations within the downtown area as part of the Annual Storm Drain Replacement Project; repair various failed storm drains as required.
- Secure continued funding for the Douglas seismic retrofit strategy approved by Caltrans.
- Continue proactive private property anti-graffiti efforts citywide.
- Continue providing enhanced riverbed enforcement details.
- Continue collaboration with neighborhood stakeholders to ensure high quality development and input on the General Plan Update.
- Continue enhanced public notification process for Public Works construction, specifically for the asphalt overlay and slurry seal projects.
- Continue enhancing public access to information regarding discretionary development projects.
- Continue Phase II assessment for a new Police Department Headquarters Facility by engaging in public outreach, confirming the project site, evaluating preliminary construction costs, and developing a financing plan.

DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$6,371,983	\$6,658,344	\$8,078,902	\$8,428,881
5110 Temporary/Part Time Employees	50,571	64,476	189,620	197,400
5120 Overtime	87,236	135,914	43,599	45,125
5206 Fringe Benefit Burden-Wcomp	162,397	170,539	180,095	186,443
5207 Fringe Benefit Burden	3,272,354	3,464,116	4,436,153	4,629,223
5212 Pension Bond Debt Charge	75,075	76,236	76,872	4,527
5230 Auto Allowance	7,480	11,010	11,040	11,040
	10,027,096	10,580,634	13,016,281	13,502,640
Maintenance & Operations				
5305 Professional Services	4,565,760	5,023,886	2,109,932	4,230,510
5306 Professional Svc w/IT alloc	429,476	1,597,038	554,881	2,057,647
5310 Temp. Agencies/Individuals	71,797	234,968	-	-
5315 Utilities	355	-	2,196	2,262
5320 Repair and Maintenance	350,917	835,765	682,288	3,003,939
5325 Infrastructure < \$100K	584,903	1,011,123	4,928,280	1,450,010
5326 Studies & Reports	139,827	204,432	10,576	110,896
5330 Machry & Equip <\$10K	21,522	20,522	16,396	16,891
5335 Rents & Leases - Equip, Bldgs	70,446	73,990	83,600	90,200
5345 Travel & Conference	11,059	5,968	27,212	28,034
5350 Training - Registrtn Fees	26,277	34,522	40,775	42,620
5355 Matl Supplies&Services	275,656	150,731	2,378,508	1,689,570
5360 Advertising	36,910	43,501	27,689	28,526
5370 Postage	121,861	89,510	81,421	83,879
5375 Dues,Books&Subs	33,413	24,084	42,223	43,498
5380 Uniform	4,349	7,669	9,350	9,633
5385 Telephone	49,817	51,528	58,610	55,150
5390 Taxes, Licenses & Permits	17,578	14,700	4,056	4,178
5395 Contrib-Community Svc/Non Prof	900	-	-	-
5440 Radio Network Operating Cost	5,130	5,130	5,496	5,490
	6,817,913	9,429,066	11,063,489	12,951,094
Internal Service Charges				
5600 Internal Service Charges	1,924,566	2,694,335	1,822,162	1,756,455
5653 CDC IACL-13COP Ref Ser A	138,204	-	-	-
	2,062,770	2,694,335	1,822,162	1,756,455
Capital Outlay				
5703 Infrastructure < \$100K	7,729,706	12,930,047	10,208,250	18,968,684
5704 Machinery & Equipment	915	-	-	-
5705 Auto Equipment	29,976	-	-	-
5706 Furniture, Fixtures, Software	27,286	36,627	-	64,240
	7,787,883	12,966,674	10,208,250	19,032,924

DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2024-25
Debt Service				
5422 City Debt HUD 108 Ln 08A Fire	607	1,027	-	-
	607	1,027	-	-
Transfers				
6900 Transfers Out	50,808	671,574	-	-
	50,808	671,574	-	-
Other				
6005 Capitalized Expenditures	-	-	-	-
6025 OthFinSources-Capital Leases	-	-	-	-
6030 GASB 31 Adjmt	373,696	(986,489)	-	-
	373,696	(986,489)	-	-
Total Expenditures	\$27,120,773	\$35,356,821	\$36,110,182	\$47,243,113

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
1212 - TransNet > 1212	\$(1,824)	\$(683)	\$ -	\$ -
SB1 RMRA Gas Tax > 1265	24,736	(74,240)	-	-
General Capital Projects > 1501	56,222	(205,832)	-	-
Public Facility Fees > 1503	48,531	(126,557)	-	-
Traffic Signal DIF > 1508	3,128	347,860	-	-
SLRR-Major Water Course > 1510	141,758	11,449	-	-
SLRR-DD-1/Zone-1D > 1514	8,619	-	-	-
Drainage DIF > 1516	41,955	(117,072)	-	-
Major Thoroughfare Fees > 1561	104,044	(268,970)	-	-
Th-Fare/Traffic Signals DIF > 1562	17,988	(42,876)	-	-
GF Community Facilities CIP > 1581	42,189	305,012	-	-
Park Fees > 1598	75,363	(143,005)	-	-
Building Safety > 400434101	3,436,216	3,720,628	3,774,069	3,861,506
Engineering Capital Project > 425010101	1,911,746	1,893,317	2,933,506	3,158,223
Drainage Administration > 425010516	132,840	181,400	226,890	255,806
Th-Fare/Traffic Signals Admin > 425010562	298,004	331,885	351,990	389,859
Parks Projects Admin > 425010598	71,509	63,517	201,918	220,740
Land Development > 425423101	2,665,043	3,930,916	4,131,220	4,309,691
Misc Street Proj/SlurrySeal > 425426212	-	653,100	3,800,000	1,450,010
Fire Station 8 Temp Location > 425429503	70,929	74,257	83,600	90,200
Slurry Seal SB1 > 425447265	8,796	2,100,825	700,000	700,000
CAP Administration Program > 425450101	-	-	-	299,682
Code Enforcement-Dev Svcs > 425900101	2,631,653	3,284,287	3,664,774	3,763,462
Planning Administration > 450404101	1,905,071	1,918,795	2,996,526	2,856,084
Cannabis > 450448101	42,649	22,846	212,438	725,559
DouglasBridge Seismic Retrofit > 817140800273	498,481	2,415	-	-
Coast Highway Bridge Replcmnt > 817140900273	(19,926)	548,227	-	-
Laurel St Elmnty Infrstrctr > 817171120272	116,599	147,589	-	-
DCIP-Fire Station #1 > 822173421274	1,339,092	1,845,315	-	-
HSIP - Traffic Signal Upgrades > 836160519272	20,207	2,046,927	-	-
GF Specified Grant Projects > 836160719272	390	(32,768)	-	-
LEAP Grant > 836167520272	335,854	6,108	-	-
Harbor FishingPier Imprv-Grant > 836173521272	167,804	98,231	-	-
BSSC Renovations > 906174222598	-	391,299	-	-
J. Landes Park - Per Capita > 836181322272	11,250	-	-	-
J Landes Prk Heavily Urbanized > 836181422272	73,723	3,185	-	-
Storm Drain Projects > 837172621271	271,882	226,935	-	-
Climate Action Plan-LR > 837175121271	394	-	-	-
Code Enforcement Officers-LR > 837179421271	250,000	-	-	-
Cllg btwn Waring Old Grv Dsgn > 901158019561	262,523	485,438	400,000	900,000
Cllg btwn Waring/Old Grv Cnstr > 901162420561	-	30,065	1,000,000	1,000,000
Melrose Heights Widening > 901160019562	1,050	21,597	-	-
Dwntwn Blue St. Light Painting > 912200125501	-	-	-	250,000
Coastal Rail Trail-SANDAG > 836164419272	770	59,713	-	-

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals	Actuals	Adopted	Adopted
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
FRA Improvements > 901168120561	13,865	33,782	-	-
Ada Ramp Rplcmt/Sdwlks In-fill > 902134400212	262,659	79,612	400,000	400,000
Downtown Fiber-Optic > 902146516212	146,965	-	-	-
Asphalt Overlay SB1 > 902155518265	574,629	2,938,641	1,000,000	1,250,000
Pier VWay Bridge Rplcmnt PDR > 902157419212	24,337	11,610	-	-
ADA for Overlay > 902157619265	843	311,984	200,000	550,000
Annual Storm Drain Maintenance > 902158319265	323,565	517,643	300,000	500,000
Coast Hwy Corridor Design > 902162120212	412,441	556,463	2,000,000	-
Coast Hwy Corridor Design > 902162122562	-	297,339	1,077,150	-
Coastal Rail Trail Design > 902162320212	-	212,506	50,000	25,000
Street Monument Preservation > 902162720265	-	5,000	-	-
Pavement Management Program > 902162820265	28,075	222,085	-	-
Street & Median Maint SB-1 > 902165520265	-	-	275,000	400,000
Laurel St Elmnty - SB1 Match > 902169320265	57	(1,993)	-	-
Cassidy St Bridge O-Xing Rplc > 902189124212	-	-	300,000	500,000
McNeil Street Construction > 902191324265	-	-	300,000	1,500,000
Guardrail-Olve-Gem&Emrld > 902191824265	-	-	150,000	21,000
Rclmd Wtr Cnvrs Mdns/Parkways > 902199125212	-	-	-	150,000
Crwn Heights Pedestrian Lighting > 902199225212	-	-	-	500,000
FY 22/23 Slurry Seal Overlay > 902179022501	2,430,142	673,923	-	-
Mission Gate Traffic Signal > 903158119562	194,499	-	-	-
TrffcSgnl Queue Cutter Safety > 903168320562	-	24,505	-	-
Radar Feedback Signs > 903169622265	-	-	150,000	150,000
New Signals & Signal Mod > 903176222562	183,290	802,109	200,000	7,684
Trffc Sgnl RDO/Mesa > 903185523562	-	372	-	-
Cleveland Storm Drain Upgrade > 905150217516	27,245	187,691	-	-
SLRR Clearing Project > 905831121501	-	-	180,000	880,000
Coastal Rail Trail-City Match > 906164419598	11,241	202,191	-	-
Mance Buchanon Field Lights > 906164920598	981,872	-	-	-
JLRC Park Study > 906165120598	2,331	15,573	-	-
Dog Facilities Study > 906165220598	33,951	70,642	-	-
Pickleball Courts Phase 1 > 906165320598	34,813	27,489	-	-
Calavera Crk X-ing Design > 906165420598	58,649	2,651	-	-
Prince Memorial Skate Park > 906170120598	489,899	-	-	-
Joe Balderrama Park RR Design > 906170220598	1,932	-	-	200,000
BSSC Renovations > 906174222598	10,400	391,299	-	-
El Corazon Park Site 1 > 906174921598	98,980	102,919	-	-
Play Structures Citywide > 906178022598	74	5,259	-	200,000
J. Landes Park - Match > 906181322598	1,376	19,518	-	-
Parks and Recreation Ctr Roofs > 906186323598	-	-	75,000	65,000
Ron Ortega RR Rplc/Fld Study > 906192224598	-	-	185,000	-
BuccaneerPrk FcltsFees > 906564800598	-	101,147	-	-
Wm. A. Wagner Aquatic Center > 907141014501	6,592	1,527	-	-
Street Restoration 212 > 902754200212	167,545	2,201,233	2,000,000	2,000,000

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Fire Training Tower > 907143115503	53,782	26,938	100	-
Fire Station Repairs > 907150817851	12,013	-	-	-
Apple Street Improvement > 902199325212	-	-	-	700,000
TrffcBrs@EICamino&Oside Blvd > 902199425212	-	-	-	300,000
New FS #1 Design Study > 907154918503	10,449	-	-	-
El Corazon Aquatic Ctr Cnstrtn > 907161419501	29,275	-	-	-
Fire Station #8 Design > 907163020503	801,996	28,860	-	-
ADA Municipal Bldg Assmnt > 907170821503	24,380	-	-	-
Code Enfrmnt Relctn Imprvmt > 907170921503	185,571	65,108	-	100,000
Fire Station Imprvmt > 907176921503	168,548	-	95,000	170,000
Libby Lake Resource Ctr Imp > 907177021503	570	-	25,000	-
Citywide ADA Assessments > 907177822503	23,520	11,029	275,000	25,000
Jr Lfgrd HQ/Hbr Office/RR Rplc > 907184623503	-	5,304	-	-
Mssn Brnch Libr Reloctn/Remdl > 907184823503	-	-	125,000	230,000
Library Facilities Items > 907184923503	-	-	75,000	125,000
Main Library Singage > 907185023503	-	-	75,000	-
FS#1 Archtctl Desi OMA Expn > 907193824501	-	-	600,000	-
OBlvd Undergrnd Utility Prjct > 912132300501	17,674	17,940	-	-
Beach Restoration > 912134224501	-	-	100,000	300,000
Fire Mtn UndrGrndg Utilities > 912135300501	17,149	22,340	-	-
General Plan Update Phase 2 > 912146919581	357,914	706,400	-	-
Digital Plans Tech Upgrades > 912150117581	3,165	39,889	-	174,990
Street Market Bollards > 912157919501	220	33,396	-	-
Tyson Bluff Design > 912164520501	3,246	-	-	-
Phase II Beachfront Imprv Stdy > 912167019581	109,655	34,730	-	-
El Corazon Trails Ph 2 > 912168420501	113,256	42,429	-	600,000
Sidewalk Repair Citywide > 912177422265	-	-	150,000	150,000
Fire Station #4 Remodel Phs 2 > 912159619581	6,764	-	20,000	-
BV Audubon Xwalk Fsbly Study > 912185423503	-	17,884	200,000	-
Community Entry Way Signage > 912193924501	-	-	100,000	50,000
Sky Haven Slope Repair > 912183822501	892,421	169,727	-	-
ECR Bridge Repair > 914170020265	3,743	9,960	-	-
DougDrBr Seismic Retro > 914560800212	266,909	364,622	200,000	200,000
NoCstHwyBr Seismic Retr > 914560900212	346,953	(312,345)	25,000	25,000
RCS Replacement > 915138300581	-	-	-	50,000
Muni Golf Clb House Imprvmnts > 906186623598	-	33,410	-	-
Park Enhancements > 425413598	-	3,413	-	-
McNeil Road Design - LR > 837180021271	-	130,833	-	-
Mainline R/R Xing Sfty > 902135400212	-	162,108	-	-
Laurel SRTS Trffc Crcl Demo > 912187423501	-	20,831	-	-
El Corazon Gym Improv Study > 906186723598	-	3,129	-	-
ECSC Dance Floor Imprvmnts > 906186523598	-	39,962	-	-
Main Library Improvements > 907162920503	82,080	359,506	1,000	1,000
Crsswlk@WhlySt&CstHwyDsign > 902200425212	-	-	-	200,000

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals	Actuals	Adopted	Adopted
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Crosswalk@SCoastHwy&LmaAl > 902200925265	-	-	-	200,000
TrailsMstrPln w/ Gen Plan Updte > 906170320598	-	-	-	120,000
El Corazon Park Site1 Con > 906174923501	-	-	-	5,000,000
El Corazon Park Site 1 Design > 906177722598	-	-	-	1,000,000
Fire Station 5-Gym Conversion > 907200025503	-	-	-	220,000
OMA Expansion -Elevator > 907200225501	-	-	-	500,000
Downtown Placemaking Study > 907200325501	-	-	-	150,000
Annual Dredging > 912134200501	-	-	-	600,000
PM Skatepark Lighting > 920201725501	-	-	-	950,000
Welcme to OSide Sign - Design > 907201925501	-	-	-	600,000
Total Expenditures	\$27,120,773	\$35,356,821	\$36,110,182	\$47,243,113

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COMMUNITY/CULTURAL SERVICES

HOUSING AND NEIGHBORHOOD SERVICES

HOUSING AND NEIGHBORHOOD SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$2,896,485	\$3,180,135	\$3,807,470	\$4,134,071
Maintenance & Operations	32,049,416	36,555,483	32,530,247	36,160,125
Internal Service Charges	1,865,336	2,413,586	2,836,991	2,284,406
Debt Service	246,625	6,506	1,239	-
Capital Outlay	542,073	457,679	-	-
Transfers	1,536,357	48,217	60,000	60,000
Other	167,985	(441,571)	-	-
Total Expenditures	\$39,304,277	\$42,220,035	\$39,235,947	\$42,638,602
Full time equivalent	25.03	27.03	27.03	28.03
Hourly extra help	8.00	8.00	8.00	4.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

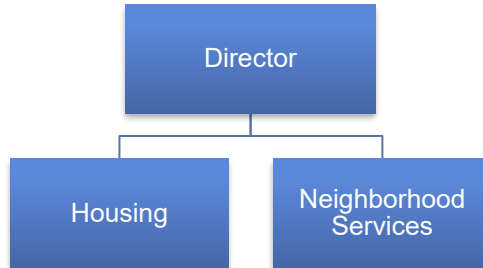
The Housing and Neighborhood Services Department offers a wide variety of programs and services that serve to enhance the quality of life by strengthening community image, neighborhood safety and security, supporting economic development and environmental resources, promoting health and wellness, fostering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

The Housing Division implements the City's rental assistance programs for low and moderate-income households and works with a variety of non-profit agencies, governmental agencies, and businesses in providing housing assistance and opportunities to the community. Among the programs administered are Housing Choice Voucher (formerly called Section 8) rental assistance, housing rehabilitation assistance, first-time homeowner program, administration of the City's Mobile Home Rent Control program and affordable housing development. For those unsheltered in the community, the City offers outreach and engagement through the Oceanside Homeless Outreach Team, housing navigation services through the Oceanside Housing Authority, a 12-bed Bridge Shelter and a 30 room Motel Vouchering Program. The City's first 24/7 low barrier navigation center is now open and operating near full capacity.

The Neighborhood Services Division oversees programs, supportive services and public resources focused in disadvantaged, low resource areas of the community and assisting low-income or homeless individuals and families so that all Oceanside residents can access resources they need to be safe, healthy and realize their full potential. Many of these services are provided by local human services organizations and nonprofits funded through the City's general fund, federal CDBG/HOME Grants Program and Measure X and offered through the City's four Community Resource Centers (Chavez, Crown Heights, John Landes, and Libby Lake).

HOUSING AND NEIGHBORHOOD SERVICES

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Developed a Tenant Screening Report Reimbursement Program to reduce barriers for existing and prospective Oceanside families seeking rental housing.
- ✓ Measure X-Youth Services funded 25 youth-focused programs and projects in Oceanside, supporting and serving over 3,500 at-risk youth.
- ✓ Measure X-Youth Services programming facilitated over 80 service learning projects with more than 450 youth participants and over 85 parent-youth workshops through after-school programs, engaging over 400 participants.
- ✓ Measure X facilitated the Balderrama Park Community Mural Project with over 300 participants from the Eastside neighborhood.
- ✓ Completed an extensive mural project in the John Landes/Tri-City and Eastside communities, fostering community unity, increasing awareness of cultural and ethnic diversity, and reducing graffiti in both neighborhoods.
- ✓ By the end of 2024, the City of Oceanside successfully developed and implemented a comprehensive Safe Parking Program, providing secure overnight parking and supportive services for individuals and families living in their vehicles.
- ✓ The City of Oceanside successfully maintained an occupancy rate above 75% at the Low-Barrier Navigation Center, demonstrating the center's effectiveness in providing shelter, case management, and supportive services to individuals experiencing homelessness.
- ✓ The City of Oceanside successfully increased outreach and support services for the unsheltered population through newly secured funding sources, including a \$11.4 million award from the Encampment Resolution Fund (ERF) program, secured in collaboration with the City of Carlsbad.
- ✓ Through the Homelessness Workshop, the City engaged community stakeholders, service providers, and individuals with Lived Experiences in 2024 to refine and enhance program delivery, with plans for ongoing engagement.
- ✓ The City Council adopted updated Administrative Guidelines for implementing Oceanside City Code Chapter 16B - Manufactured Home Fair Practices Act.

Economic Vitality

- ✓ Twenty-four dual-enrolled high school students secured paid internships in Oceanside through a Measure X-Youth Services partnership with the Oceanside Unified School District (OUSD) and MiraCosta College.

HOUSING AND NEIGHBORHOOD SERVICES

Quality of Life

- ✓ Assisted 19 households with rehabilitation services through City grants or single-home rehabilitation loans to address health and safety needs.
- ✓ Implemented a Tenant-Based Rental Assistance Program in partnership with Interfaith Community Services, helping 85 households avoid eviction and maintain housing.
- ✓ Leveraged \$675,000 in CDBG grant funds to improve the Cesar Chavez Playground and repurpose the underutilized, hazardous sand volleyball court at Libby Lake into a community-requested mini-soccer futsal court.
- ✓ In July 2024, Greenbrier Village, the City's first Permanent Supportive Housing project, opened with 59 units for extremely low-income individuals and families experiencing or at risk of homelessness, supported by 59 Project-Based Vouchers (PBVs) to develop affordable housing in a high-cost market.
- ✓ Continued administering the Oceanside Housing Choice Voucher Program, providing rental assistance to over 1,450 low-income households as a high-performing Public Housing Authority.
- ✓ Gap-funded youth programs provided after-school programming to over 200 youth in grades K-12 in the Crown Heights, Libby Lake, and Eastside neighborhoods, improving academic performance by an average of one letter grade and enhancing reading skills.
- ✓ Over 600 youth participated in leadership and life skills programming sponsored by Measure X-Youth Services during their school lunch hour, improving school attendance by 10% and increasing academic grades by an average of one letter grade.
- ✓ Over 1,600 youth participated in theater arts education programs throughout the year, funded by Measure X-Youth Services, enhancing their communication and social skills.
- ✓ Opioid Settlement Funding supported five youth programs, including a Spanish-language Substance Use Disorder (SUD) educational conference attended by over 350 Oceanside residents.
- ✓ Measure X-Youth Services sponsored food distribution to Club Crown Heights families, achieving 100% reduction in food insecurity for 48 families.
- ✓ Served over 1,950 residents through the Community Resource Centers, providing assistance with food, legal aid, physical and mental health referrals, transportation, ESL classes, aerobics and Zumba classes, and access to Mexican Consulate services.
- ✓ Partnered with the Community Relations Commission (CRC) and Housing Commission's Dr. Martin Luther King Jr. Scholarship Program Committee to award \$100,000 to over 16 students from Oceanside High School, El Camino High School, Mission Vista High School, and other eligible schools in 2024.
- ✓ Conducted a community workshop and public meetings before City Commissions, updated the Department's webpage, produced written materials, and provided staff training on tenant and landlord rights and responsibilities under the California Tenant Protections Act, Senate Bill 567, and fair housing laws.
- ✓ Facilitated the entitlement application and financing for affordable housing communities, securing 689 future housing units at Shadow Way, El Camino Real, Seagaze, Olive Park, and Coast Villas.
- ✓ Launched the Affirmative Fair Housing Marketing Plan (AFHMP) marketing tool for developers to reach out to minority and underserved populations, ensuring equal housing opportunities and diverse applicant pools, and developed the "Just Sold" Housing Brand for internal documentation and promotional use.

Civic Engagement

- ✓ Developed a new five-year Consolidated Plan, including a needs assessment, market analysis, strategic plan, action plan, consultation, and community participation, supported by eight listening sessions held from July to December 2024.
- ✓ The Community Relations Commission (CRC) met monthly and made progress on the 2023-2025 workplan. Commissioners engaged with community members and hosted workshops on tenant rights and fair housing laws. They also collaborated with the City's Human Resources Department to update the City's mission and vision statements and promote diverse representation across City departments.

HOUSING AND NEIGHBORHOOD SERVICES

- ✓ Partnered with the Community Relations Commission (CRC) and Housing Commission (HC) Award Selection Committee to select the 2024 City of Oceanside Martin Luther King Jr. Community Service Award recipient, Beatriz Palmer, presented at the NAACP MLK Community Breakfast attended by over 300 people.

GOALS

City Services

- Continue operating the Section 8 Housing Choice Voucher Program, focusing on increasing efficiency through technology improvements, standardized processes, and clear expectations for program participants (landlords and tenants), while pursuing additional funding opportunities as needs arise.
- Administer and implement federal CDBG/HOME, Measure X-Youth Development and Services, and Opioid Settlement funds, awarding these funds to services, programs, and activities that align with program requirements, objectives, and City Council policies.
- Implement plans to renovate existing buildings to meet current codes and better address community needs for continued use and operation. Despite constraints with the temporary site and Center renovations, organize community-building events and activities to maintain cohesion and belonging.
- Maintain an occupancy rate above 75% for the Oceanside Safe Parking Program, while improving accessibility and efficiency for individuals needing temporary safe parking.
- Develop a long-range master plan for the Oceanside Navigation Center and its site to increase capacity, meet short-term shelter needs for individuals experiencing homelessness, and promote sustainable long-term housing solutions.
- Implement a public-facing dashboard for homelessness programs and services, and provide outreach and community education on available programs to address community impacts.
- Provide technical and administrative support to the City's Housing Commission, Manufactured Home Fair Practices Commission, and Community Relations Commission.
- Partner with the Library and the Parks and Recreation Department to expand and improve the John Landes Community Center and surrounding park, addressing the neighborhood's social, cultural, and physical needs.

Quality of Life

- Continue implementing the Affirmative Fair Housing Marketing Plan (AFHMP), collaborating with four developers on projects nearing completion to provide approximately 25 new ownership or rental opportunities, targeting underserved populations.
- Assist 16 to 19 households with rehabilitation services through grants from the Mobile Home Improvement Program or loans from Oceanside's Housing Rehabilitation Loan Program.
- Assess, revise, and relaunch a comprehensive First-Time Homebuyer Program, including Low-Income and Middle-Income Down Payment Assistance programs.
- Implement TBRA II to assist 21 households in avoiding eviction, with additional HOME funds programmed to address increasing demand.
- Complete construction of ADA-compliant and necessary building improvements to enhance the sustainability and useful life of the Crown Heights Resource Center for community social services.
- Enhance coordination and collaboration between the Family Self-Sufficiency (FSS) Program and the City's Community Resource Centers to improve information sharing, service delivery, and opportunities for lower-income residents in underserved areas.
- Develop and launch periodic Housing Choice Voucher workshops for prospective, new, and participating landlords to highlight programmatic policies, fair housing issues, and updated landlord-tenant laws.
- Implement Youth Initiative Strategies to reduce youth and gang violence through Measure X-funded programs and decrease substance use disorder (SUD) through Opioid Settlement-funded programs in FY 2025-26.

HOUSING AND NEIGHBORHOOD SERVICES

- Enhance the quality of life for all by adopting and implementing an updated Homeless Strategic Action Plan that addresses the complex needs of individuals experiencing or at risk of homelessness, while reducing community impacts.
- Coordinate with the Development Services Department on housing development reviews, affordability compliance, Housing Element programs, and regulatory compliance with housing laws, including the Mello Act and demolition and replacement housing requirements.
- Implement a State of California Encampment Resolution Funding Program grant to address homelessness along the State Highway 78 corridor, in collaboration with the City of Carlsbad, and restore public lands.
- Review and assess housing policies for adoption to assist residential tenants and manufactured homeowners in maintaining safe, decent housing and avoiding displacement in a competitive rental market.

Sustainable Growth

- Collaborate with the affordable housing development community to deliver 100% affordable housing developments for lower- and moderate-income households, prioritizing seniors and large families.
- Identify potential sites to develop a community gardens program and partner with local agricultural groups to implement additional community gardens in the City of Oceanside.
- Analyze and develop innovative programs, development opportunities, and partnerships to increase affordable housing for lower-income households, prioritizing seniors and large families.
- Collaborate with the market-rate residential development community to meet inclusionary housing obligations under Chapter 14C of the Oceanside City Code, integrating State Density Bonus Law requirements as needed.

Civic Engagement

- Attend six additional listening sessions and present the draft 2025-29 Consolidated Plan as a public hearing item at the March 27, 2025, meeting. Make the draft plan available for a 30-day public comment period and submit the final plan, incorporating all comments, for City Council approval at the May 7, 2025 meeting.
- Recruit Housing Choice Voucher participants to join the Housing Commission, Resident Advisory Board, and Housing Commission Board.
- Expand prevention efforts by implementing early intervention strategies, enhancing housing retention programs, and increasing access to supportive services to help prevent individuals and families from experiencing homelessness.
- Educate residential tenants and manufactured homeowners on their rights and responsibilities in the rental process and available resources to maintain housing stability.

Economic Vitality

- Recruit residents from the Crown Heights, Eastside, John Landes, and Libby Lake communities to establish a Resident Academy or Neighborhood Association to address community concerns and identify improvement projects.

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,772,575	\$1,990,534	\$2,282,073	\$2,524,716
5110 Temporary/Part Time Employees	80,687	50,708	114,809	89,034
5115 Elected Officials	11,749	11,704	11,700	11,700
5120 Overtime	5,804	4,778	-	-
5206 Fringe Benefit Burden-Wcomp	35,814	39,665	44,037	45,582
5207 Fringe Benefit Burden	964,064	1,055,961	1,326,668	1,453,472
5212 Pension Bond Debt Charge	19,690	20,484	21,882	1,284
5230 Auto Allowance	6,100	6,300	6,300	6,300
	2,896,485	3,180,135	3,807,470	4,134,071
Maintenance & Operations				
5305 Professional Services	806,656	342,188	75,223	1,500
5315 Utilities	91,542	100,659	116,871	54,297
5320 Repair and Maintenance	21,626	90,503	35,443	36,514
5325 Infrastructure < \$100K	277,294	2,660	65,000	-
5326 Studies & Reports	52,375	13,818	200,500	90,500
5330 Machry & Equip <\$10K	5,519	1,526	6,739	6,943
5340 Ins other than Employee Benefit	-	515	-	-
5345 Travel & Conference	12,769	18,454	14,500	13,440
5350 Training - Registrtn Fees	7,671	20,102	49,712	9,741
5355 Matl Supplies&Services	87,998	190,890	101,391	94,109
5360 Advertising	250	1,584	1,000	1,000
5370 Postage	16,454	17,530	26,043	24,643
5375 Dues,Books&Subs	1,547	6,469	7,500	7,500
5385 Telephone	5,921	9,143	13,567	13,809
5390 Taxes, Licenses & Permits	4,614	-	8,000	-
5395 Contrib-Community Svc/Non Prof	7,431,773	7,997,369	4,664,813	2,423,031
5405 Administration Fees	24,883	53,002	1,000	1,000
5450 Contingencies	-	-	58,311	-
5455 Database/Software	-	-	40,000	-
5500 Housing Programs	65,930	-	150,000	150,000
5505 Hsng Programs-Rehab Ln	-	103,870	-	-
5520 Hsng Programs-Rehab Grants	38,231	112,066	150,000	150,000
5525 Sec 8 HAP to owners	23,096,363	27,473,135	26,744,633	32,422,098
5540 Hsng Programs-Cal Home Ln	-	-	-	660,000
	32,049,416	36,555,483	32,530,247	36,160,125
Internal Service Charges				
5600 Internal Service Charges	1,865,336	2,413,586	2,836,991	2,284,406
	1,865,336	2,413,586	2,836,991	2,284,406
Debt Service				
5421 Principal	929	6,506	1,239	-
5651 Principal	202,000	-	-	-
5652 Interest	43,696	-	-	-
	246,625	6,506	1,239	-

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Capital Outlay				
5703 Infrastructure > \$100K	473,731	408,422	-	-
5704 Machinery & Equipment	68,342	49,258	-	-
	542,073	457,679	-	-
Transfers				
6900 Transfers Out	1,536,357	48,217	60,000	60,000
	1,536,357	48,217	60,000	60,000
Other				
6030 GASB 31 Adjmt	167,985	(441,571)	-	-
	167,985	(441,571)	-	-
Total Expenditures	\$39,304,277	\$42,220,035	\$39,235,947	\$42,638,602

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
HOME Grant Fund > 1277	\$49,335	\$(10,388)	\$ -	\$ -
Inclusionary In Lieu > 1278	82,809	(277,568)	-	-
CDC- Low & Mod Hsng > 1281	7,571	(63,603)	-	-
CDC Hsng Rehab Ln Prog > 1282	-	(11,965)	-	-
CDC Adm/Prog Devlpmt > 1284	61,932	56,805	60,000	60,000
CDC Housing Mortgage RB > 1286	3,557	(12,223)	-	-
CDC Housing MblHm Prog > 1288	14,020	(38,072)	-	-
CDC Hsng CalHome Prog > 1289	8,762	(20,770)	-	-
CDBG > 1237	-	(15,570)	-	-
CDBG-CV > 821166219237	112,218	49,258	-	-
CDBG-Crown Heights ADA > 821166319237	57,583	141,383	800,000	-
CDBG-Brooks Street ADA > 821171020237	350,612	-	-	-
CDBG-JL SktePrk Im > 821181922237	115,956	7,001	-	-
CDBG-JL Community Cen > 821182022237	50,000	-	-	-
CDBG-Libby Lake ADA > 821182122237	179,684	31,487	-	-
CDBG-Cesar Chavez Plygrnd I > 821182222237	58,061	206,510	-	-
CDBG-HVAC Project(4Sites) > 821182422237	88,012	27,854	-	-
CDBG-JL Turf Install > 821183322237	23,280	-	-	-
CDBG-CrwnHghtADAPdRmps > 821183422237	71,696	142,183	-	-
CDBG-LL Park Lighting > 821188123237	-	32,599	65,000	-
CDBG-Fair Housing Programs > 821196924237	-	-	-	25,000
CDBG-LL Futsal Court > 821188823237	-	1,892	-	-
WRCTrnstlHsg2/22-1/23SNAP > 822134122274	99,145	-	-	-
WRCTrnstlHsg2/23-1/24SNAP > 822134123274	-	145,077	-	-
Club 55 > 900439101	40,405	42,231	43,409	40,582
Club 55 > 822138500237	13,670	13,670	13,201	9,901
Tenant Based Rental Asstnce > 823153817277	932,019	320,476	178,647	600,000
LMIHF Greenbrier Village > 823173821277	2,990,187	1,604,924	-	-
HSNG Navigation Shelter > 824173921278	1,622,798	52,748	-	-
Code Enfrcmnt Rlctn Phase 2 > 824180822278	72,162	-	-	-
Hmelss Svcs Partnership-CRC > 836161819272	4,413	-	-	-
Perm Local Hsng Alloc (PHLA) > 836166920272	339,778	-	-	-
HHAP -HmLs Hsgn Asst/Prvtn > 836171321272	101	-	-	-
HHAP -HmLsHsgn/Prvtn 22/23 > 836171322272	180,084	8,635	-	-
Cnty Cap Emrgncy Hsng Sltn > 836181622272	174,842	3,092,948	-	-
Opioid Settlement Funds > 836182622272	16,095	18,272	-	344,361
Homeless Initiatives > 837171921271	664,967	309,038	-	-
Crown Heights Rehab > 837180222271	23,204	136,671	-	-
Housing & Grant Programs > 900010101	1,370,865	1,714,374	1,920,868	1,047,682
J. Landes Community Ctr - H/NS > 900361101	-	65,491	108,245	112,820
Chavez Resource Center > 900876000101	156,548	152,693	214,588	211,475
Crown Heights Resrce Center > 900876100101	152,659	139,847	196,791	252,642
Libby Lake Resource Center > 900876300101	226,506	233,264	304,184	267,097
H/NS Personnel Admin > 900959101	-	-	121,641	836,615

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Community Resource Centers > 921115300237	89,813	92,123	92,355	69,245
Homeless Strategies/Solutions > 900906101	-	-	-	214,636
Rehab Lns & Grants-CDC > 921476300237	181,019	256,016	430,000	430,000
Sobering Services > 836167120272	149,366	-	-	-
Hsng Prog Devlpmt-CDC > 921477200237	159,783	166,627	164,593	117,431
SS-NC Lifeline-Youth Devlpmt > 921549500237	18,964	18,973	18,424	13,818
SS-Senior Nutrition Program > 921558500237	30,787	30,733	30,094	22,571
SS-VCC-TeenReach > 921559400237	18,973	18,973	18,424	13,818
Teen Programs > 921634600237	-	-	17,030	1,408
4 Kids Sake Aftrschl > 921634700237	-	-	17,030	1,410
Grants Administration > 921769000237	102,667	114,853	110,784	88,622
Section 108 Debt Service > 921769500237	245,696	-	-	-
Contingency Fund-CDBG > 921790000237	-	-	58,311	-
HOME-Lwr Incme GAP Assist > 923182322277	-	-	475,752	500,000
Hsng Sct8 Vouchers-CDC > 923475200283	24,867,539	28,256,158	27,795,750	32,880,511
HOME Program Adm > 923477500277	83,945	76,862	74,982	67,003
HOME Program (Unalloc) > 923479800277	-	-	1,988,092	-
Inclusionary Admin Exp > 924459400278	759,509	704,288	864,705	607,794
Rehab Administration-CDC > 925476100282	33,000	32,688	63,150	33,000
Rehab Loan Services-CDC > 925476200282	61,776	95,921	67,119	97,000
Rehab Lns & Grants-CDC > 925476400282	101,478	215,936	300,000	300,000
Sct8 EH Voucher > 926171420283	428,491	1,022,671	743,097	-
Sec 8 EH Voucher > 926171423291	-	-	-	996,132
SEC 8 Mainstream 5 > 926178822283	971,159	1,087,398	1,062,318	-
Sec 8 Mainstream 5 > 926178823290	-	-	-	1,135,018
FSS- Family Self Sufficiency > 926180421283	60,340	11,586	-	132,599
Hsng Prog Devlpmt-CDC > 927477300284	159,783	165,640	165,022	117,426
MRB Adm Cost > 928481100286	80,053	80,846	68,212	-
Homeless Shelters > 928880400286	70,000	75,000	75,000	-
Mble Home Rent Control-CDC > 930477400288	197,097	187,077	343,571	290,798
Community Prjct Fnding-HUD > 822188623274	-	1,096,847	-	-
CalHm-1st Tm Hm Buyer > 931473900289	3,071	15,720	10,187	670,187
Y1 Resolution Strategies 2024 > 836194523272	-	-	-	-
Low & Mod Admin > 932477800281	14,432	20,849	155,370	30,000
Total Expenditures	\$39,304,277	\$42,220,035	\$39,235,947	\$42,638,602

PARKS AND RECREATION

PARKS AND RECREATION EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$4,145,762	\$4,564,551	\$5,090,015	\$5,515,612
Maintenance & Operations	3,456,210	2,737,092	2,401,034	2,305,313
Internal Service Charges	753,120	902,516	1,051,871	1,010,852
Debt Service	1,784	21,927	3,831	-
Capital Outlay	54,411	22,104	-	123,100
Total Expenditures	\$8,411,288	\$8,248,190	\$8,546,751	\$8,998,877
Full time equivalent	23.00	24.00	24.00	26.00
Hourly extra help	152.00	175.00	173.00	173.00

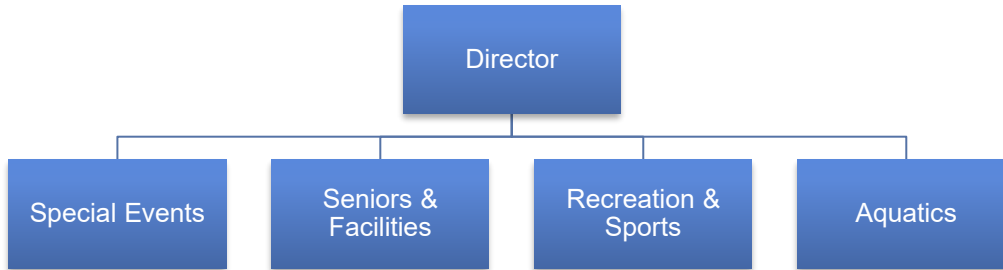
MISSION STATEMENT

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

SERVICE DESCRIPTION

The Parks and Recreation Department offers recreation programs, events, and services for Oceanside residents and visitors at four recreation centers with two gymnasiums, two senior centers, an amphitheater, three aquatic facilities, 17 community parks, 16 neighborhood parks, a regional park, 5 skate parks and skate spots, and miles of trails and open space. The Department hosts a variety of youth programs from day and specialty camps, tiny tots classes, after-school programming, and special interest classes that include music, theatre, dance, tumbling, gymnastics, cooking, martial arts, and fine arts. The Department offers a variety of youth and adults sports programs and also accommodates more than twenty-five external sports organizations on City fields, swimming pools, courts, and gyms. The Department operates aquatic programs at three facilities and the beach, including surf camp, synchronized swimming, lap and recreation swim, and swimming lessons for all ages. The Department collaborates with several non-profit organizations to offer a variety of programs for seniors at two center from the Go Oceanside transportation program that provides free rides for seniors, a lunch program, and a variety of classes such as dance, Zumba, aerobics, yoga, tai chi, ceramics, tables tennis, and Chinese mahjong. Parks and Recreation hosts 17 community special events at City, and works with the Citywide Special Events Committee to manage several high profile regional, national, and international events, including surf competitions, cultural events, races, concerts, filming, and private special events.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Managed 12,408 enrollments in Parks and Recreation Programs.
- ✓ Issued 912 permits for special events, field usage, facility usage, aquatics, and special operations.
- ✓ Provided 1,763 rides to doctor appointments and shopping through the GO Oceanside Senior Transportation program, and an additional 600 taxi vouchers for seniors.
- ✓ Received \$5,000 in funding from the San Diego Seniors Community Foundation, and hosted 45 special events for seniors during the holidays.
- ✓ Reopened the Brooks Street Swim Center after a \$1,620,527 renovation project, which included replacing the existing pool deck, re-plastering the main and wading pool, replacing the main pool's heater, adding a split system for the main and wading pool, and replacing miscellaneous pool equipment.
- ✓ Hosted a Summer Lifeguard in Training program, Spring Surf camp, and Spring Synchronized swimming camp with 469 campers.
- ✓ Had 1,039 children participate in summer day camp and 401 children in specialty camps during the summer.

Sustainable Growth

- ✓ Resurfaced the gym floor at the Junior Seau Beach Center at a fraction of the cost of replacement.

Quality of Life

- ✓ Conducted the WAVES Program and aquatic staff offered water safety presentations at 11 elementary schools with 1925 students in attendance.
- ✓ Hosted 16 special events with approximately 16,220 attendees.
- ✓ Finalized a new Joint Use Agreement with the Oceanside Unified School District, which allowed the Department the ability to permit fields at 5 elementary and middle schools, and gave the City access to the gyms and stadiums at El Camino and Oceanside High Schools.
- ✓ Replaced the gym floor at the Melba Bishop Recreation Center, and worked with OUSD to accommodate displaced users during the emergency construction.

Civic Engagement

- ✓ Gained 1,900 new followers on Instagram raising the total to 7,015 followers, and added nearly 1,000 new followers on Facebook to surpass 29,000 followers.
- ✓ Hosted 12 monthly Coffee in the Park program. The Director visited different parks each month to discuss park issues with the community.
- ✓ Conducted a survey for the design of a new playground at MLK Jr. Park that had 995 respondents.

PARKS AND RECREATION

PERFORMANCE MEASURES			
INDICATORS	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
Enrollments- Contractual Classes	4,150	5,294	5,400
Enrollments- Camps	1,317	1,623	1,600
Enrollments- Aquatic Classes	3,200	3,200	3,300
Enrollments- Youth Basketball League	525	492	525
Enrollments- Youth Flag Football	60	58	70
Enrollments- Women’s Soccer	400	452	480
Enrollments- Women’s Kickball	100	151	200
Enrollments- Men’s Basketball	160	108	160
Enrollments- Co-Ed Softball	288	309	325
Open Gym Hours	2,229	2,095	2,000



GOALS

City Services

- Update the Athletic Field and Facility Allocation Policy in collaboration with the community and the Parks and Recreation Commission; develop a virtual tour of facilities; and upgrade to new registration and permitting software.
- Expand the adaptive aquatics program by streamlining communication for customers who need accommodations and making the Department's webpages more user-friendly. Increase collaboration with educational institutions to improve inclusion aide programs and staff recruitment. Success will be measured by providing training to staff, recruiting staff with therapeutic training or expertise, tracking inclusion requests, and evaluating the Department's effectiveness in placing inclusion aides.
- Ensure program growth and consistency across the Department by addressing programming during critical hours and establishing mobile recreation programming, including access to after-school swim lessons and revising the scholarship program. Success will be measured by introducing two new free programs, launching the mobile recreation program, and increasing scholarship awards.

Economic Vitality

- Update the Park Development Impact Fee.
- Streamline support for long-standing cultural special events.

Quality of Life

- Renew the Joint Use Agreement with the Oceanside Unified School District.

Civic Engagement

- Develop a 5-year Age-Friendly Action Plan; expand senior programs beyond the Senior Centers; implement intergenerational programming; and expand the Mobility Program.



PARKS AND RECREATION

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$1,573,328	\$1,770,017	\$1,898,179	\$2,101,012
5110 Temporary/Part Time Employees	1,439,214	1,610,133	1,989,263	2,122,264
5120 Overtime	200,257	192,457	9,034	53,350
5206 Fringe Benefit Burden-Wcomp	81,275	84,572	88,815	94,708
5207 Fringe Benefit Burden	832,597	883,013	1,080,006	1,182,375
5212 Pension Bond Debt Charge	16,891	19,182	19,036	1,103
5230 Auto Allowance	2,200	5,178	4,800	4,800
	4,145,762	4,564,551	5,090,015	5,559,612
Maintenance & Operations				
5305 Professional Services	1,022,885	539,833	204,882	211,070
5310 Temp. Agencies/Individuals	-	678	-	40,000
5315 Utilities	1,144,019	1,067,264	921,194	369,768
5320 Repair and Maintenance	242,200	244,572	208,868	320,901
5330 Machry & Equip <\$10K	66,832	32,345	51,980	53,550
5335 Rents & Leases - Equip, Bldgs	9,232	10,629	12,654	13,036
5345 Travel & Conference	2,270	4,589	7,467	7,693
5350 Training - Registrtn Fees	7,471	5,268	6,973	7,184
5355 Matl Supplies&Services	732,132	533,641	520,969	671,014
5360 Advertising	33,109	32,572	38,281	39,436
5370 Postage	865	479	1,164	1,200
5375 Dues,Books&Subs	11,360	6,917	9,078	9,352
5380 Uniform	30,083	21,816	28,386	29,243
5385 Telephone	9,954	14,447	7,860	7,860
5390 Taxes, Licenses & Permits	20,317	18,428	24,906	25,658
5395 Contrib-Community Svc/Non Prof	8,574	7,369	18,063	149,858
5405 Administration Fees	60,868	74,742	62,053	63,927
5435 Special Events	53,014	120,477	275,156	283,466
5440 Radio Network Operating Cost	1,026	1,026	1,099	1,098
	3,456,210	2,737,092	2,401,034	2,305,313
Internal Service Charges				
5600 Internal Service Charges	753,120	902,516	1,051,871	1,010,852
	753,120	902,516	1,051,871	1,010,852
Debt Service				
5421 Principal	1,784	21,927	3,831	-
	1,784	21,927	3,831	-
Capital Outlay				
5704 Machinery & Equipment	54,411	22,104	-	68,100
5705 Auto Equipment	-	-	-	55,000
	54,411	22,104	-	123,100
Total Expenditures	\$8,411,288	\$8,248,190	\$8,546,751	\$8,998,877

PARKS AND RECREATION

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
SDSCF Holiday Grant > 835174321276	\$4,410	\$404	\$ -	\$ -
Granny's World > 836171220272	1,116	-	-	-
Calif Specified Grant - BSSC > 836174121272	600,000	-	-	-
Brooks St Swim Center -NRP > 836174221272	204,356	84,433	-	-
Neighborhood Programs > 837172021271	290,521	72,815	-	-
Marshall St Swim Reno-LR > 837173021271	3,413	7,801	-	-
Brooks St Swim Cntr Reno-LR > 837174221271	46,602	241,469	-	-
John Landes Rec Ctr -ARPA > 837174821271	585,006	92,602	-	-
Teen Programs > 921634600237	17,132	12,067	-	-
4 Kids Sake Aftrschl > 921634700237	17,443	15,490	-	-
Senior Taxi Program > 935931101	113,974	119,269	145,092	159,457
Parks & Rec Administration > 935932101	771,268	851,377	1,149,650	1,298,681
Parks Access & Imprvmnt - LR > 837179921271	-	106,402	-	-
John Landes RecCntr > 935935101	-	281,781	416,502	426,707
Special Events > 935936101	335,489	507,915	463,246	536,787
Joe Balderrama RecCntr > 935937101	311,238	363,171	444,696	459,707
Melba Bishop RecCntr > 935938101	434,987	638,694	529,335	471,779
Beach RecCntr > 935939101	391,652	456,874	494,496	493,307
Country Club SrCntr > 935940101	534,361	561,565	633,588	632,317
Brooks St Pool > 935941101	446,267	499,809	731,792	743,158
Recreation Programs > 935948101	542,474	570,200	474,075	482,738
El Corazon Senior Center > 935949101	386,535	425,480	364,312	441,673
Marshall St Swim Center > 935950101	128,234	150,395	160,843	238,565
NonDeptmntl - Special Events > 170936101	253,670	234,364	208,917	364,226
William A. Wagner Aquatic Ctr > 935970101	1,991,140	1,953,815	2,296,149	2,249,774
Total Expenditures	\$8,411,288	\$8,248,190	\$8,546,751	\$8,998,877

LIBRARY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$3,826,038	\$4,022,042	\$4,243,633	\$4,667,792
Maintenance & Operations	1,166,680	1,231,212	838,265	924,153
Internal Service Charges	1,651,955	1,736,148	1,960,055	1,941,785
Debt Service	2,092	3,046	-	-
Total Expenditures	\$6,646,765	\$6,992,447	\$7,041,952	\$7,533,729
Full time equivalent	28.00	31.00	31.00	31.00
Hourly extra help	41.00	47.00	45.00	29.00



MISSION STATEMENT

Engage • Inform • Connect • Inspire

VISION STATEMENT

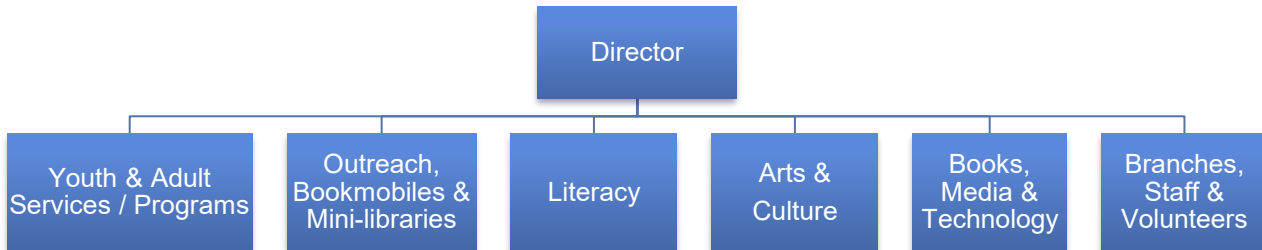
The Oceanside Public Library is the cultural heart of Oceanside, promoting the joy of reading, fostering cultural arts, nurturing civic engagement, and encouraging openness to new ideas. The Library provides welcoming spaces where people from all backgrounds can come together and thrive in an equitable, sustainable environment.

SERVICE DESCRIPTION

The Library Department, with the ongoing support of the Library Board of Trustees, Friends of the Oceanside Public Library and Oceanside Public Library Foundation, and in partnership with local organizations, provides an interactive online presence, free reading materials, literacy services, and programming for all ages. As part of its core services, the Library offers story times, book clubs, author events, and arts education for youth, parents, families and adults; and serves lifelong learners, veterans, job seekers, voters, summer readers, and many others; all to improve quality of life. The department also manages the public arts and cultural work through the City’s Arts Commission and state-designated Oceanside CA Cultural District.

Library locations include the Civic Center Library, Mission Branch Library, Oceanside READS Learning Center, and John Landes Community Center Library. Additionally, Library services are provided at mobile library stops, mini-libraries, outreach events in the community, and through home deliveries.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS**City Services**

- ✓ Expanded and adjusted offerings of the Cafecito English Language Practice Program, including adding Libby Lake Community Resource Center; and Civic Center Library, to compensate for the extended closure of the Crown Heights Community Resource Center location.

Sustainable Growth

- ✓ Offered sustainability education workshops for the community, in coordination with other City departments, as part of the Sustainable Oceanside Libraries grant project.
- ✓ Refreshed the study rooms for public use at Library locations to make more inviting, with new chairs, tables, whiteboards, finishes and more.

Economic Vitality

- ✓ Secured grant funding to support 12 intern positions for Lunch at the Library summer enrichment activities throughout Oceanside, and expanded to Balderrama Park. Throughout the school year, the program included food distribution outreach and afterschool enrichment.
- ✓ Provided high-quality, paid mentorship opportunities for teens through the Teens Work program and the OUSD/MiraCosta Community College Dual Enrollment internship program.
- ✓ Presented a workshop series on job readiness skills for the public and hosted a job fair in partnership with Economic Development and San Diego Workforce Partnership.



Quality of Life

- ✓ Promoted artists and arts venues through the Arts Commission and the Oceanside CA Cultural District, with initiatives such as O'Arts Festival, arts and culture grants, Art Walk expansion, marketing efforts, and support of cultural events.
- ✓ Implemented the Digital Literacy Project, a grant funded by the Public Library Association, with workshops in English and Spanish at Mission Branch and John Landes Community Center Libraries, Oceanside READS Learning Center, and Libby Lake Community Resource Center.
- ✓ Implemented the 7th annual Science, Tech, Engineering, Arts & Math (STEAM) Summer Enrichment Camps and Classes at Civic Center Library, and expanded the program to offer it at John Landes Community Center Library.
- ✓ Recognized and celebrated the contributions of the Samoan and Mexican communities with special events held at the John Landes Community Center Library, through the California Humanities Library Innovation Lab grant project.
- ✓ Initiated new early learning programs for families, caregivers and homeschoolers through the Empowering Communities through Play grant project.



Civic Engagement

- ✓ Created the 2nd annual "Our Oceanside" anthology of Oceanside READS adult learner stories and poetry, with an exhibit of art from the book displayed at Civic Center and Mission Branch Libraries.
- ✓ Implemented new, limited-edition library cards for patron engagement, including a staff-designed card and winners selected from the Kids, Teens, and Adults categories of a library card design contest, celebrating the Library's 120th anniversary.
- ✓ Made Summer Reading events more fun for everyone, including Piñata Making, Zine Workshop for Teens, and End of Summer Party, thanks to "Building Equity-Based Summers" grant award from the CA Library Association.

PERFORMANCE MEASURES				
INDICATORS	TARGET	ACTUAL FY 2023-24	PROJECTED FY 2024-25	TARGET FY 2025-26
Number of Library outreach visits provided at school and community events	Attend 3 new events per year	68 visits	80 visits	83 visits
Number of visitors served at all Library locations	Approximate 3% increase per year	395,078	414,348	426,778
Number of e-books, e-audiobooks and other downloadable electronic content circulated	Approximate 3% increase per year	116,738	132,008	135,968
Number of attendees at public programs	Approximate 3% increase per year	48,308	49,801	52,281

GOALS

City Services

- Design and purchase new, environmentally-friendly bookmobiles, using existing replacement funding, to expand outreach efforts and create broader community accessibility to Library services.
- Increase group and individual recognition of the achievements of the Library’s many active volunteers and supporters, including the Friends of the Oceanside Public Library (OPL), the OPL Foundation, and the OPL Board of Trustees.

Quality of Life

- Provide enhanced and expanded collections, spaces, programs and outreach to assist families, caregivers and community organizations with a broad range of early learning support.
- Enhance Library collections for educational development and personal enrichment by reviewing and updating nonfiction and other collections.

Sustainable Growth

- Utilizing the 2024 Library Study, work with other City departments to determine funding and timing of projects to maintain and enhance Library spaces and facilities, to better serve the community.

Economic Vitality

- Assist with program initiatives for and led by teens by re-establishing the Youth Commission; and supporting the Teens Work project to provide mentorship, employment, and job skill development.
- Empower Library employees to enhance services, by providing staff training in relevant areas such as digital resources, diversity and inclusion, and sustainability.
- Expand on Library efforts to connect community members with workshops that support adult literacy, skill development, and career advancement, while growing the Career Online High School program.

Civic Engagement

- Expand multi-generational arts enrichment, support community-wide festivals and initiatives, and implement the City’s Arts & Culture Grant Program, in coordination with the Arts Commission and Oceanside CA Cultural District.
- Strengthen lifelong learning opportunities by growing partnerships with local organizations and coordinated resource sharing, to offer programs such as digital literacy for older adults and STEM after-school youth programming.



LIBRARY - BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$2,056,493	\$2,122,664	\$2,236,578	\$2,495,329
5110 Temporary/Part Time Employees	558,137	695,509	695,742	733,297
5120 Overtime	4,458	1,290	6,048	6,259
5206 Fringe Benefit Burden-Wcomp	56,895	59,712	60,503	66,620
5207 Fringe Benefit Burden	1,124,292	1,116,952	1,218,948	1,360,235
5212 Pension Bond Debt Charge	21,163	21,114	21,015	1,251
5230 Auto Allowance	4,600	4,800	4,800	4,800
	3,826,038	4,022,042	4,243,633	4,667,792
Maintenance & Operations				
5305 Professional Services	140,845	222,212	86,349	105,208
5310 Temp. Agencies/Individuals	21,446	-	9,430	-
5320 Repair and Maintenance	12,639	4,130	13,966	14,388
5326 Studies & Reports	20,703	53,350	-	-
5330 Machry & Equip <\$10K	103,374	31,407	8,699	8,962
5335 Rents & Leases - Equip, Bldgs	56,275	58,106	-	-
5345 Travel & Conference	2,360	8,717	7,908	8,381
5350 Training - Registrtn Fees	5,158	13,684	11,132	11,270
5355 Matl Supplies&Services	355,871	381,679	224,313	233,143
5360 Advertising	523	3,305	549	566
5365 Marketing	2,590	172	940	-
5370 Postage	1,088	1,118	5,193	5,349
5375 Dues,Books&Subs	76,357	28,501	38,974	38,339
5380 Uniform	286	350	-	-
5385 Telephone	5,888	6,349	6,471	6,955
5455 Matl Supplies&Services	361,276	418,131	424,340	491,592
	1,166,680	1,231,212	838,265	924,153
Internal Service Charges				
5600 Internal Service Charges	1,651,955	1,736,148	1,960,055	1,941,785
	1,651,955	1,736,148	1,960,055	1,941,785
Debt Service				
5422 City Debt HUD 108 Ln 08A Fire	2,092	3,046	-	-
	2,092	3,046	-	-
Total Expenditures	\$6,646,765	6,992,447	\$7,041,952	\$7,533,729

LIBRARY - BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Library-Admin > 350010101	\$2,076,533	\$2,205,623	\$2,532,386	\$2,688,555
Reader Services-Adults > 350350101	965,898	930,231	1,001,764	1,117,891
Bookmobile > 350351101	61,664	91,231	87,563	54,107
Adelante > 350352101	41,179	90,580	114,036	92,303
Mission Branch > 350356101	1,007,169	986,865	1,084,017	1,124,781
Support Services > 350357101	1,213,727	999,839	1,120,664	1,208,895
Reader Services-Youth > 350358101	579,891	699,457	823,522	958,837
Library Facilities > 350359101	4,550	3,033	6,500	6,726
J. Landes Community Ctr - Libr > 350361101	-	91,246	106,748	106,637
Landes Enggmnt & Leadership > 817171621273	(488)	-	-	-
Visual Analogies - NEH Grant > 817174721273	2,000	-	-	-
STEAM SmrCmp 21/22 - LSTA > 822151721274	6,403	-	-	-
Stay and Play - LSTA > 822171520274	2,810	8,183	-	-
Ommunity Connections Grant > 822174021274	4,800	-	-	-
Cmmnty Cnnctns Collaborative > 822180622274	52,760	1,092	-	-
Oceanside Cultural District > 835157219272	1,393	3,275	35	35
Literacy Programs - FY 21/22 > 836157021272	44,956	-	-	-
Literacy Programs - FY 22/23 > 836157022272	50,103	100,809	-	-
Teens Work-Library > 836165821272	115,434	68,939	-	-
Early Learning/Info Hub 22/24 > 836165921272	7,465	16,575	-	-
Lunch at the Library 21/22 > 836166421272	7,346	-	-	-
Lunch at the Library 22/23 > 836166422272	84,494	108,486	-	-
Lunch at the Library 23/24 > 836166423272	-	60,505	-	-
Uke Can Do It > 836181822272	12,200	-	-	-
CHWBI: Growing Our Cmmnty > 836183622272	14,000	-	-	-
Lteracy Program ALS FY 23/24 > 836187823272	-	15,332	-	-
Lteracy Program ALS FY 24/25 > 836187824272	-	-	40,226	40,226
Lteracy Program ALS FY 25/26 > 836187825272	-	-	-	46,061
Lteracy Program ELS FY 23/24 > 836187923272	-	84,107	-	-
Lteracy Program ELS FY 24/25 > 836187924272	-	191	99,289	99,289
Lteracy Program ELS FY 25/26 > 836187925272	-	-	-	97,936
Lteracy Program FLS FY 23/24 > 836188023272	-	8,716	-	-
Lteracy Program FLS FY 24/25 > 836188024272	-	-	24,203	24,203
Lteracy Program FLS FY 25/26 > 836188025272	-	-	-	30,000
Library Youth Programming-LR > 837173321271	51,208	6,553	-	-
Youth Enggment & Leadership > 836187323272	-	57,556	-	-
Arts Commission-LR > 837175222271	38,077	62,288	-	-
Literacy 50/50 Position-LR > 837175422271	90,238	100,205	-	-
Library Technology-LR > 837175522271	54,202	23,581	-	-
Library Staff Seating-LR > 837175622271	29,003	997	-	-
Big Read Grant > 900115800274	5,953	-	-	-
Misc. Literacy Grants > 917653600276	1,100	733	1,000	1,000
Library Facilities Study-LR > 837175322271	20,703	53,350	-	-
Total Expenditures	\$6,646,765	\$6,992,447	\$7,041,952	\$7,533,729

ENTERPRISE

WATER DIVISION BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$12,399,046	\$13,210,343	\$14,695,118	\$16,758,930
Maintenance & Operations	48,403,634	48,699,225	56,104,520	64,136,552
Internal Service Charges	7,714,798	8,447,726	8,052,183	9,750,325
Debt Service	2,323,392	1,754,421	4,268,140	4,271,862
Capital Outlay	13,686,087	6,384,449	5,064,823	4,164,633
Transfers	117,224,711	14,684,786	1,007,949	1,007,949
Other	9,686,288	7,426,759	-	-
Total Expenditures	\$211,437,956	\$100,607,708	\$89,192,732	\$100,090,250
Full time equivalent	85.24	88.74	92.46	94.26
Hourly extra help	11.00	11.00	5.00	5.00

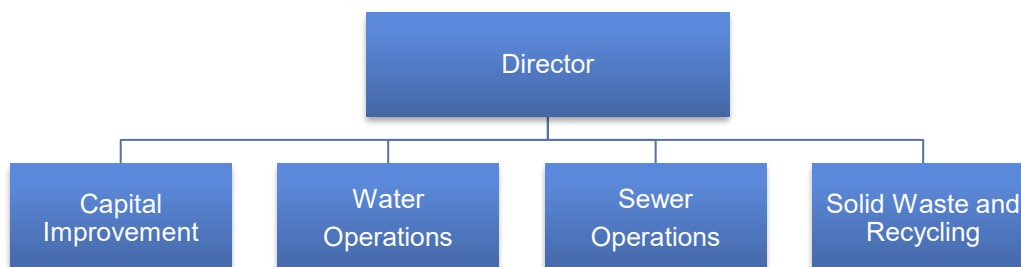
MISSION STATEMENT

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

SERVICE DESCRIPTION

The Water Utilities Department is responsible for delivering locally produced water and purchasing water from the San Diego County Water Authority (SDCWA) for domestic, commercial, irrigation, and fire protection purposes. The City has a surface water filtration plant that treats an average of 16 million gallons per day (MGD) of water received from the SDCWA, a reverse osmosis plant that treats on average 2 MGD of local brackish groundwater, a 3 MGD recycled water treatment plant and reservoir, 12 potable water storage reservoirs, and over 591 miles of water pipelines. The department is also responsible for the operation and maintenance of the City’s wastewater collection system and treatment facilities which includes over 450 miles of wastewater pipelines, two wastewater treatment plants treating 9.9 MGD, 34 sewer lift stations, and an industrial waste inspection program. The majority of the City’s sewage is treated to secondary treatment level standards and multiple projects are underway to expand the recycled water treatment and distribution systems. The City has a goal of zero sewer spills as well as to coordinate implementation of the Watershed Protection (storm water) program, Green Oceanside Campaign, Zero Waste Strategic Resource Management Plan and the Waste Management contract.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Updated the City's website information on Food Service environmental compliance.
- ✓ Increased production at Mission Basin Groundwater Purification Facility by nearly 10%.
- ✓ Eliminated filter media loss at Weese Filtration Plant (WFP), greatly improving contaminant removal efficiency.
- ✓ Installed motorized valves at Weese Filtration Plant lagoons reducing work load by 50%.

Sustainable Growth

- ✓ Completed the Recycled Water System Expansion United States Bureau of Reclamation (USBR) Title XVI Feasibility Study which is the initial requirement when applying for federal grant funding for future expansion of the recycled water system. Opportunity for up to 25% of project costs with USBR.

Economic Vitality

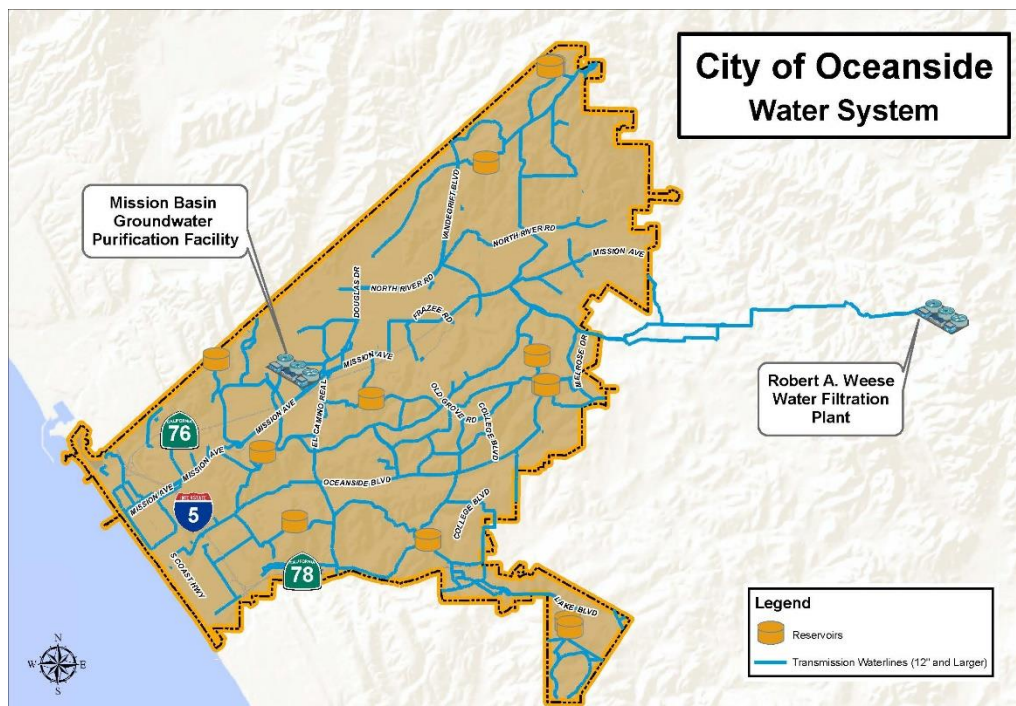
- ✓ Utilized the Smart meter remote monitoring features which allowed staff to efficiently respond to system issues daily.
- ✓ Completed the smart meter installation to automate 99% of all meters.

Quality of Life

- ✓ Continued to provide a safe and healthy work environment for department staff, contractors, visitors and the community.

Civic Engagement

- ✓ Trained all staff involved in smart metering. Staff is available to respond to customer questions regarding WaterSmart and smart meters. Assistance is provided to help customers access WaterSmart and utilize its features.
- ✓ Regularly informed the public of the benefits of the Watersmart and smart meter systems in person, at outreach events and online.



PERFORMANCE MEASURES				
INDICATORS	DIVISION	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
Complete regulatory requirements	Compliance	100%	100%	100%
Water Production	Weese Filtration Plant	17,500	16,000	20,000
Water Production	Mission Basin GPF	2,500	3,000	3,300
Exercise Water Valves	Water Maintenance	1,000	1,000	1,000
Fire Hydrant Maintenance	Water Maintenance	2,000	2,000	2,000

GOALS

City Services

- Monitor, implement, manage and maintain all regulatory compliance activities reports, and deliverables.
- Replace and repair water infrastructure to meet current design standards and/or increase capacity for new development with the following projects: design of Mission Ave Water Replacement in Flood Channel, and prepare bid package for valve and fire hydrant replacements, construction of 24-inch Water Main Slip lining in Rancho Del Oro Blvd, Lucky Street Water Main Replacement, and rehabilitation of groundwater production Well No. 1.
- Rehabilitate Production Well No. 1
- Complete high rate filtration study and maintain 25 Million gallons per day (MGD) capacity at WFP.

Sustainable Growth

- Continue to pursue grant funding for capital projects including the completion of the Pure Water Oceanside Phase III Title XVI Feasibility Study for USBR review in advance of any potential grant funding opportunities that may open up in Fall 2025. Funding would support expansion of the advanced water purification facility and the Sewer Centralization project.

Quality of Life

- Recommission the Advanced Water Purification Facility (AWPF) and injection wells and obtain Division of Drinking Water (DDW) approval of completed Tracer Study. Initiate Pure Water Oceanside Optimization Progressive Design-Build Project to streamline operations of the plant with modified equipment and advanced programming.
- Finalize design of Mission Basin Groundwater Purification Facility (MBGPF) along with a new Groundwater Extraction Well. Collectively, these improvements would increase the overall local water production to approximately 40%.

WATER – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$6,704,111	\$7,384,008	\$8,628,969	\$10,279,457
5110 Temporary/Part Time Employees	145,794	153,823	64,141	65,751
5120 Overtime	639,624	657,697	658,597	646,265
5206 Fringe Benefit Burden-Wcomp	256,155	116,817	223,105	266,095
5207 Fringe Benefit Burden	3,508,037	3,872,909	4,726,079	5,494,377
5212 Pension Bond Debt Charge	79,448	77,706	81,494	4,825
5213 CALPERS Unfunded Liability	721,042	839,490	310,572	-
5230 Auto Allowance	2,250	2,160	2,160	2,160
5235 Compensated Absences	342,585	105,732	-	-
	<u>12,399,046</u>	<u>13,210,343</u>	<u>14,695,118</u>	<u>16,758,930</u>
Maintenance & Operations				
5305 Professional Services	4,081,126	3,103,847	2,546,811	3,631,141
5306 Professional Svc w/IT alloc	49,964	99,703	150,000	150,000
5310 Temp. Agencies/Individuals	291,811	-	130,000	15,250
5315 Utilities	2,475,335	3,627,193	2,755,600	3,117,400
5320 Repair and Maintenance	2,030,477	2,431,476	4,074,431	4,093,840
5325 Infrastructure < \$100K	31,597	23,554	220,000	350,000
5326 Studies & Reports	616,182	405,909	1,015,000	490,000
5330 Machry & Equip <\$10K	18,619	42,898	233,700	279,660
5335 Rents & Leases - Equip, Bldgs	92,933	17,208	88,200	88,800
5345 Travel & Conference	32,293	36,121	94,700	101,200
5350 Training - Registrtn Fees	28,436	28,487	76,250	83,000
5355 Matl Supplies&Services	37,313,602	37,843,415	43,562,355	50,521,432
5360 Advertising	8,324	15,120	14,500	15,500
5370 Postage	4,122	2,550	4,750	19,075
5375 Dues,Books&Subs	62,795	63,683	82,240	84,875
5380 Uniform	66,681	75,619	104,050	106,735
5385 Telephone	72,767	84,040	80,700	80,000
5390 Taxes, Licenses & Permits	410,239	371,459	400,475	409,610
5395 Contrib-Community Svc/Non Prof	18,098	-	-	-
5424 SBITA Amortization Expense	157,840	157,840	-	-
5425 Fiscal Agent/Other Fees	17,620	15,398	20,500	26,500
5431 Obsolete Machry/Equip	249,316	-	16,758	-
5440 Radio Network Operating Cost	16,758	16,758	16,758	17,934
5460 Laboratory Operations	256,678	236,947	433,500	454,600
	<u>48,403,634</u>	<u>48,699,225</u>	<u>56,104,520</u>	<u>64,136,552</u>
Internal Service Charges				
5600 Internal Service Charges	7,337,038	8,447,726	8,052,183	9,750,325
5653 CDC IACL-13COP Ref Ser A	377,760	-	-	-
	<u>7,714,798</u>	<u>8,447,726</u>	<u>8,052,183</u>	<u>9,750,325</u>

WATER – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Capital Outlay				
5702 Buildings & Treatment Plants	475,394	51,026	-	-
5703 Infrastructure	13,153,906	6,146,941	5,044,823	2,243,867
5704 Machinery & Equipment	56,787	132,942	20,000	1,920,766
5705 Auto Equipment	-	53,540	-	-
	13,686,087	6,384,449	5,064,823	4,164,633
Debt Service				
5422 SBITA Interest Expns	10,577	23,317	-	-
5651 Principal	-	-	2,578,857	2,614,083
5652 Interest	2,312,815	1,731,104	1,689,283	1,657,779
	2,323,392	1,754,421	4,268,140	4,271,862
Transfers				
6900 Transfers Out	117,224,711	14,684,786	1,007,949	1,007,949
	117,224,711	14,684,786	1,007,949	1,007,949
Other				
5430 Bad Debt	136,783	59,139	-	-
6010 Depreciation Expense	8,453,839	9,203,505	-	-
6030 GASB 31 Adjmt	1,095,666	(1,835,886)	-	-
	9,686,288	7,426,759	-	-
Total Expenditures	\$211,437,956	\$100,607,708	\$89,192,732	\$100,090,250

WATER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Wtr Eqp Lease Purchase Agrmnt > 140211717	\$ -	\$ -	\$108,059	\$108,220
Water Operating > 1711	10,275,379	9,613,704	310,572	-
Water F/A Replacement > 1712	620,573	2,430,393	-	-
Water Connection Fees > 1715	88,368,434	1,935,921	-	-
Water Debt Service > 1717	28,000,000	48,317	-	-
Water Adm & General > 750010711	42,109,316	42,871,170	48,607,300	56,872,426
Water Capital Projects > 750010712	736,066	846,751	1,263,266	1,371,805
Water Facilities Maintenance > 750359711	530,869	921,719	1,170,196	1,635,751
Recycled Water Treatment > 750704711	362,588	421,031	748,313	972,182
Water Efficiency > 750705711	317,132	350,254	605,603	821,997
Water Distribution > 750751711	1,962,527	2,097,689	2,616,026	2,903,780
Hydro-Electric Generation > 750752711	9,041	2,950	21,000	21,000
Water Filtration Plant > 750754711	2,014,922	2,427,959	2,674,269	2,908,772
Desalting Plant > 750755711	3,153,222	3,559,332	2,781,577	2,992,040
Water Maintenance > 750756711	3,099,189	3,140,621	3,996,552	4,270,677
Water Meter Service > 750757711	2,596,588	2,905,652	2,997,781	2,967,881
Water Laboratory > 750760711	585,515	526,622	788,939	628,307
Water SCADA Program > 750761711	885,275	1,003,502	1,228,051	1,274,310
Watershed Protection > 750762711	2,291,333	2,280,010	2,726,168	2,735,662
Water GIS Program > 750763711	263,800	324,419	402,779	435,281
Misc Water Projects > 750771712	31,597	-	100,000	100,000
Recycle Water Conveyance > 750774711	37,016	215,412	52,279	199,440
Oceanside Pure Water > 750775711	2,967,550	3,757,830	4,366,386	5,144,382
Pure Water Laboratory Ops > 750778711	343,635	355,337	564,043	615,622
OPFA Water Ref Ser A > 755772717	27,120	-	-	-
Water Compliance Activities > 750780711	-	-	-	317,028
WIFIA Debt Service - Water > 755773717	1,185,742	652,590	1,899,299	1,915,930
2020 Water Revenue Bond > 755776717	978,700	959,998	1,444,500	1,444,500
2021A Wtr Rev Refunding Bond > 755777717	138,873	137,541	944,841	937,932
NFWF Coastal Rsiliency Grant > 817169220272	35,520	-	-	-
BOR-WaterSmart-Desalination > 822156218274	77,822	265,971	-	-
BOR AMI Grant FFY 19/20 > 822163420274	86,033	-	-	-
BOR AMI Grant FFY 20/21 > 822164620274	1,372,907	-	-	-
BOR AMI Grant FFY 21/22 > 822170421274	1,464,938	236,148	-	-
BOR WIIN Rclmition FFY 20/21 > 822168921274	1,693,000	9,941,533	-	-
USBRTitleXVI LwrRcycld Ph 1 > 822187523274	910,601	-	-	-
BVC Restoration USRP > 836163320272	40,561	47,710	-	-
Ratepayer Relief > 836170521711	69,496	-	-	-
CalRecycle (OWR1) > 836180922272	128,259	92,518	-	-

WATER – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
OPCLmaAltaWtIndEnhcmt > 836181022272	21,240	120,188	-	-
CCE Study-LR > 837178221271	7,719	255	-	-
Weese Filtration Plnt Imprv > 908125400712	35,375	89,132	-	-
Desalter Facility Mjor Imprv > 908125600712	297,422	59,042	-	-
DwnTwn Wtr Ppeline Phs 2 > 908135716712	8,517	322	-	-
Upper SLR WRF > 908142115715	-	50,000	4,494,823	-
Lower SLR WRF > 908142215715	1,311,380	2,363,539	1,830,111	1,013,465
Pure Water Oside Ph 1 > 908142315715	76,082	124,916	-	-
Pure Water Oside Ph 2 > 908142318715	2,002,938	-	-	-
AMI-Automtd Metr Infrstrct > 908148817712	3,423,521	1,070,476	-	-
Water Tenant Upgrades > 908148917712	352,055	10,000	-	152,255
Oside Aqueduct Assmnt > 908152918712	725	870	-	-
ARC FLASH Study-Water > 908153018712	49,569	-	-	-
Valve Rplmnt/Hydrnt Prjct > 908153118712	493	-	-	-
Well Expnsn/BrneMnmzton > 908158419712	631,314	1,082,684	-	-
Water Pipeline Rplcmnt > 908163620712	53,028	58,303	-	1,379,288
Dwntwn Recycled Line > 908170821712	8,555	5,585	-	-
Pure Water Oside Ph 3 > 908175822715	-	-	450,000	-
Pump Station Upgrades > 908754500712	11,632	-	-	1,186,768
ReservoirStrctrlAnalysis > 908754600712	3,347,760	889,826	-	-
Wtr Facilities Capital Prjct > 908182922712	-	10,815	-	464,315
Wtr&Rcycld Wtr Mster Plan > 908152818712	-	8,315	-	-
Water Engie Project > 908192623712	-	292,834	-	293,632
Weese Plnt Capital Ops > 908198225712	-	-	-	619,951
Wtr Field Maint Capital Ops > 908198425712	-	-	-	600,000
Wtr Distro Capital Proj > 908198525712	-	-	-	155,000
Miss AveWtr Repl FldChnnl > 908198625712	-	-	-	130,650
Weese Plant Elec Upg. > 908198725712	-	-	-	200,000
Water Asset Mgmt Plan > 908199025712	-	-	-	300,000
Misc Water Projects > 908824000712	27,492	-	-	-
Total Expenditures	\$211,437,956	\$100,607,708	\$89,192,732	\$100,090,250

SEWER DIVISION BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$10,563,501	\$11,278,092	\$11,875,971	\$13,091,279
Maintenance & Operations	20,365,256	19,735,671	20,039,885	19,008,140
Internal Service Charges	6,294,741	6,690,420	7,823,618	8,561,172
Debt Service	365,437	291,155	3,690,360	3,693,357
Capital Outlay	14,297,781	17,288,576	11,965,412	5,886,511
Transfers	2,521,219	8,121,816	-	-
Other	10,359,707	6,402,491	-	-
Total Expenditures	\$64,767,642	\$69,808,222	\$55,395,246	\$50,240,459
Full time equivalent	72.76	71.26	72.29	72.39
Hourly extra help	0.50	-	-	-

MAJOR ACCOMPLISHMENTS

City Services

- ✓ Completed Pilgrim Creek Lift Station Rehabilitation Project with updated pumps, increased storage capacity, and replaced aging equipment and piping.
- ✓ Completed equipment upgrades to replace pump at Buena Vista Lift Station, valving, and piping due to aging infrastructure and improved maintenance.
- ✓ Completed Oceanside Blvd Lift Station that replaced outdated facility that was beyond its useful life. New facility has upgraded equipment, increased storage and redundancies and includes a new sewer force main.
- ✓ Initiated digester cleaning and rehabilitation at the La Salina Wastewater Treatment Plant and San Luis Rey Water Reclamation Facility for regular maintenance to extend the longevity of facilities.
- ✓ Completed Land Outfall Capacity Analysis Study for the ultimate capacity of the land outfall from SLRWRF to the ocean outfall. This allows for planned replacement of segments of pipe in need of replacement and ultimate capacity needed when LSWWTP flows are centralized at SLRWRF and other potential future flows. This is the backup disposal of treated effluent should the advanced water purification and/or recycled water facilities are not operating.
- ✓ Completed construction of the Oceanside Mesa Garrison Force Main, Land Outfall, and Mission Ave Force Main Replacements through the Cypress Point Development. The segment was able to be constructed under the developments EIR, the remainder of the sewer improvements remain eligible for federal funding as a result.
- ✓ Installed new debris removal system at head of LSWWTP reducing hauling cost by 50%.
- ✓ Maintained Class B Sludge designation at La Salina WWTP with 1/2 the treatment processes online saving the City \$100,000 in one year.
- ✓ Achieved zero discharge violations at La Salina Wastewater Treatment Plant (LSWWTP).
- ✓ Installed Sulfi-logger hydrogen sulfide sensor on influent line at SLR WRF. Goal is to reduce odor control chemical costs by \$100,000 per year.
- ✓ Maintained 50% total nitrogen removal at Plant 1 at SLR WRF.

Quality of Life

- ✓ Completed SLRWRF New Maintenance Building and Storage Buildings and tenant improvements to existing facility to consolidate water and sewer work groups at a centralized location, storage, and new equipment and tools to weld and machine parts for quicker repairs and avoid potential supply chain issues.

PERFORMANCE MEASURES				
INDICATORS	Division	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
Odor Complaints	SLR WRF	0	0	0
Nitrogen Removal	SLR WRF	60%	60%	60%
Discharge Violation	LS WWTP	0	0	0
Clean and inspect collections system pipes	Collections	1,500,000 linear feet	1,900,000 linear feet	1,800,000 linear feet

GOALS

City Services

- Replace and repair aging infrastructure and increase capacity to meet current standards and future development with projects such as construction of Lucky Street Sewer Replacement and completion of Sewer Point Repair Package No. 8, initiate construction of the LSWWTP Press Building Structural Improvements, and begin design of Harbor Sewer Replacement and Lining at Mission Ave Sewer Replacement.
- Rehabilitate Dewatering Building and Press at LSWWTP.
- Apply protective coating to Digester 2 structure at LSWWTP adding 6-8 years of useful life.
- Increase Nitrogen removal at Plant 1 at SLRWRF to 60%.
- Reduce iron salt cost by 10% by installing phosphorus probe and automated dosing at Plant 2 at SLRWRF.
- Install more efficient blower at Plant 1 at SLRWRF saving over \$50,000 per year in electrical costs.

Sustainable Growth

- Initiate construction of portions of the Sewer Centralization Project components including the Oceanside Mesa Garrison Lift Station and Force Main that is a progressive design-build contract. Project will bring more source water to SLRWRF for increased water reuse production. The final design of the remaining components; Buccaneer Lift Station and Force Main will be completed.
- Initiate design of the Food Waste to Renewable Energy Co-digestion project to meet SB1383 requirements and produce energy that will power the SLRWRF and reduce energy costs.

Economic Vitality

- Initiate construction of Land Outfall Replacement and Mission Ave Force Main Replacement from the intersection of Mesa Drive and Garrison Street to SLRWRF. This will be designed and constructed with the proposed Oceanside Mesa Garrison Force Main that is within similar corridor. By combining sewer improvements, it reduces environmental impacts, potential cost and timing efficiencies, reduced disruptions to customers/residents.

SEWER – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$5,865,136	\$6,153,332	\$7,105,268	\$8,132,640
5110 Temporary/Part Time Employees	9,692	11,559	13,487	14,663
5120 Overtime	382,765	382,212	335,500	351,175
5206 Fringe Benefit Burden-Wcomp	239,343	70,606	181,434	207,484
5207 Fringe Benefit Burden	3,080,473	3,249,908	3,898,135	4,379,193
5212 Pension Bond Debt Charge	73,569	69,556	68,627	3,964
5213 CALPERS Unfunded Liability	843,733	1,258,085	271,360	-
5230 Auto Allowance	2,250	2,160	2,160	2,160
5235 Compensated Absences	66,541	80,675	-	-
	10,563,501	11,278,092	11,875,971	13,091,279
Maintenance & Operations				
5305 Professional Services	5,760,702	5,553,543	4,624,766	3,223,382
5306 Professional Svc w/IT alloc	39,459	94,079	150,000	150,000
5310 Temp. Agencies/Individuals	279,807	125,576	145,000	130,250
5315 Utilities	5,634,816	5,466,270	5,907,000	6,180,000
5320 Repair and Maintenance	2,600,734	2,501,545	2,754,250	2,838,935
5325 Infrastructure < \$100K	4,242	-	150,000	150,000
5326 Studies & Reports	66,385	73,004	5,000	-
5330 Machry & Equip <\$10K	64,800	105,624	157,100	112,930
5335 Rents & Leases - Equip, Bldgs	92,621	259,174	94,400	105,300
5345 Travel & Conference	30,927	30,629	81,400	82,400
5350 Training - Registrtn Fees	25,834	23,314	71,900	69,785
5355 Matl Supplies&Services	3,962,007	3,948,528	4,136,835	4,033,221
5360 Advertising	8,868	8,520	7,000	10,500
5370 Postage	1,147	1,884	2,300	19,875
5375 Dues,Books&Subs	50,482	56,996	59,200	59,925
5380 Uniform	90,245	78,352	85,950	92,700
5385 Telephone	65,659	78,772	80,000	80,000
5390 Taxes, Licenses & Permits	1,176,300	1,180,804	1,226,950	1,235,480
5400 Gasoline, Diesel Fuel	20	-	-	-
5424 SBITA Amortization Expense	35,984	35,984	-	-
5425 Fiscal Agent/Other Fees	10,727	2,000	127,100	252,100
5431 Obsolete Machry/Equip	248,944	-	-	-
5440 Radio Network Operating Cost	9,234	9,234	9,234	9,882
5460 Laboratory Operations	105,313	101,839	164,500	171,475
	20,365,256	19,735,671	20,039,885	19,008,140
Internal Service Charges				
5600 Internal Service Charges	6,294,741	6,690,420	7,823,618	8,561,172
	6,294,741	6,690,420	7,823,618	8,561,172

SEWER – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Capital Outlay				
5701 Land	3,272,295	-	-	-
5702 Buildings & Treatment Plants	78,992	-	5,353,494	-
5703 Infrastructure	9,939,720	14,901,843	5,742,881	4,525,011
5704 Machinery & Equipment	1,006,774	2,224,561	869,037	1,361,500
5705 Auto Equipment	-	139,190	-	-
5706 Furniture, Fixtures, Software	-	22,981	-	-
	14,297,781	17,288,576	11,965,412	5,886,511
Debt Service				
5422 SBITA Interest Expns	1,305	482	-	-
5651 Principal	-	-	3,463,652	3,549,560
5652 Interest	364,132	290,673	226,707	143,797
	365,437	291,155	3,690,360	3,693,357
Transfers				
6900 Transfers Out	2,521,219	8,121,816	-	-
	2,521,219	8,121,816	-	-
Other				
5430 Bad Debt	142,159	64,521	-	-
6010 Depreciation Expense	9,023,472	9,128,960	-	-
6030 GASB 31 Adjmt	1,194,075	(2,790,990)	-	-
	10,359,707	6,402,491	-	-
Total Expenditures	\$64,767,642	\$69,808,222	\$55,395,246	\$50,240,459

SEWER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Wtr Eqp Lease Purchase Agrmnt > 140211727	\$ -	\$ -	\$229,319	\$229,661
Sewer Operating > 1721	10,285,778	10,288,665	271,360	-
Sewer F/A Replacement > 1722	3,419,073	(435,136)	-	-
Sewer Expansion/Improv > 1726	126,593	(357,569)	-	-
Sewer Debt Service > 1727	-	6,221,912	-	-
Sewer Adm & General > 800010721	7,261,480	7,712,763	8,732,182	9,728,695
Sewer Capital Projects > 800010722	817,454	854,428	1,517,573	1,649,532
Sewer Compliance Activities > 800780721	-	-	-	271,028
Facilities Maintenance > 800800721	1,588,098	1,193,623	1,267,707	1,475,613
Operating Activities > 800800722	(25,618)	-	-	-
Sewer Collections > 800803721	4,452,588	4,678,845	4,971,917	5,268,296
La Salina Wastewater > 800804721	4,618,942	4,525,876	4,878,499	4,875,693
SLR Water Reclamation Facility > 800805721	9,630,971	9,683,759	10,458,497	11,222,618
Sewer Laboratory > 800806721	808,723	742,048	1,028,089	873,882
Sewer SCADA Program > 800807721	979,068	1,097,893	1,383,339	1,461,694
Sewer GIS Program > 800808721	273,079	320,312	393,133	425,840
Misc Sewer Projects > 800812722	30,159	5,542	100,000	100,000
Industrial Waste Program > 800814721	292,311	296,491	491,794	359,055
WIFIA Debt Service - Sewer > 805773727	8,727	3,338	285,000	425,000
SLR Interim Exp DS > 805809727	181,403	131,911	2,926,391	2,926,389
OPFA Sewer 2013 Ref Ser A > 805813727	184,729	160,763	766,069	769,069
La Salina WWTP Upgrades > 909122700722	1,250,396	3,019,325	1,440,457	-
OsideBlvd LiftStation Relocat > 909122900722	2,702,862	1,134,688	-	-
SLRWRF Digester Rehabilitation > 909123100722	14,790	67,243	-	380,980
SLRWRF Maint Bldg Upgrades > 909123500722	5,310,606	6,831,767	660,184	-
SLR Major Plant Improv > 909125500722	1,162,245	872,161	554,745	-
CIPP Sliplining Project > 909130600722	22,273	5,500	1,060,507	-
DwnTwn Swr Pipeline Phs 2 of 5 > 909136716722	19,753	20,847	-	-
Buccaneer Lift Station > 909137500722	170,671	189,809	347,942	-
Swr Pipeline Capacity Upgrades > 909137700722	1,151	19,993	81,024	-
Bandstand Pump Stnt Relctn > 909141815722	476,512	1,157	-	-
Pipeline Rehab Program > 909145916722	189,107	729,744	-	-
SLRWRF Plant Outfitting > 909146016726	67,772	-	-	-
Food Waste To Energy > 909149017722	141,264	102,894	-	904,163
BV Lift Station Replcmnt > 909149117722	321,780	234,090	-	565,923
ARC FLASH Study-Sewer > 909153218722	67,035	73,004	-	-
Sewer Point Repair Project > 909153318722	210,105	223,672	69,939	-
Mission Ave Siphon Relief > 909153418722	6,374	8,213	840,618	-
Sewer Master Plan > 909153718722	-	9,290	-	-
OBlvd/Mesa Garrison Force Main > 909157319722	834,934	2,192,757	1,256,100	-
Sewer Engie Project > 909183022722	-	621,445	-	-

SEWER – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Mssn Ave Force Main Rehab > 909164020722	464,602	1,657,843	1,209,609	-
OMG Lift Station > 909163920722	4,025,400	840,103	4,305,037	-
N Valley Lift Station Project > 909164124722	-	-	600,000	290,000
Sewer Pipeline Rplcmnt Project > 909164320722	45,143	102,652	-	-
SLR Tenant Improvements > 909178922722	338	5,100	-	-
Sewer Engie Project > 909192623722	-	-	-	623,139
Swr Facilities Capital Prjct > 909183022722	-	159,890	669,037	-
CP Cndtn Assmt Repair/Repl Pjt > 909193324722	-	-	500,000	-
Land Outfall > 909548800722	630,483	1,817,015	2,099,179	-
SLRWRF Capital Operations > 909197025722	-	-	-	650,000
La Salina WWTP Capital Ops > 909197125722	-	-	-	695,000
SLRWRF RAS Piping Replacement > 909197325722	-	-	-	320,000
MissAveSewer Repl Flood Channel > 909197525722	-	-	-	155,888
Harbor Area Swr Repl Phase 1 > 909197625722	-	-	-	870,000
Harbor Area Swer Repl, Phase 2 > 909197725722	-	-	-	70,000
LO Repl NCTD(OBlvdtoLSWWTP) > 909197825722	-	-	-	415,800
Leisure Vill Swr Lift No. 1 Rehab > 909198025722	-	-	-	1,937,500
Sewer Asset Management Plan > 909198125722	-	-	-	300,000
Lift Stations Upgrade > 909953000722	1,698,490	1,742,556	-	-
Total Expenditures	\$64,767,642	\$69,808,222	\$55,395,246	\$50,240,459

SOLID WASTE AND RECYCLING

SOLID WASTE AND RECYCLING DIVISION BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$494,991	\$476,178	\$905,862	\$996,588
Maintenance & Operations	18,446,548	525,142	708,819	782,608
Internal Service Charges	1,511,097	1,098,289	319,664	392,757
Transfers	6,029,357	6,628,400	267,166	267,166
Other	229,995	185,456	-	-
Total Expenditures	\$26,711,988	\$8,913,465	\$2,201,511	\$2,439,119
Full time equivalent	5.25	5.25	5.25	5.35
Hourly extra help	1.00	-	-	-

SERVICE DESCRIPTION

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



SOLID WASTE AND RECYCLING

MAJOR ACCOMPLISHMENTS

City Services

- ✓ Assisted in the development of the City’s Organics to Energy Biosolids masterplan and associated infrastructure.
- ✓ Implemented the SB 1383 Compliance Action Plan.
- ✓ Implemented the Food Recovery Monitoring Plan to comply with SB 1383.

Civic Engagement

- ✓ Continued implementing programming to meet Zero Waste Plan objectives and AB 939 compliance, including continuing to support Extended Producer Responsibility, Used Oil Payment Program, and Beverage Container Recycling Program.
- ✓ Continued implementing education and outreach on the Marine Debris Recycling Ordinance and SB 1276, in partnering with the Oceanside Chamber of Commerce and MainStreet Oceanside.

PERFORMANCE MEASURES			
INDICATORS	TARGET	PROJECTED FY 2024-25	TARGET FY 2025-26
Achieve required recycling/diversion rate to comply with regulations (Pounds per Person per Day)	6.3	6.3	6.3

GOALS

City Services

- Continue to implement programs and efforts to ensure the City’s compliance with AB 939, SB 1383, and the Marine Debris Reduction Ordinance, and the goals of the 2020 Zero Waste Plan.



SOLID WASTE AND RECYCLING – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel				
5105 Regular Employees	\$353,457	\$263,925	\$538,785	599,994
5110 Temporary/Part Time Employees	18,479	54,220	47,921	50,920
5120 Overtime	188	-	1,000	1,000
5206 Fringe Benefit Burden-Wcomp	11,674	12,987	13,378	14,426
5207 Fringe Benefit Burden	145,830	132,221	300,025	329,465
5212 Pension Bond Debt Charge	4,426	5,220	4,273	304
5230 Auto Allowance	500	480	480	480
5235 Compensated Absences	(39,562)	7,124	-	-
	494,991	476,178	905,862	996,588
Maintenance & Operations				
5305 Professional Services	18,251,189	306,742	309,415	359,415
5310 Temp. Agencies/Individuals	24,008	-	-	-
5320 Repair and Maintenance	510	-	-	-
5325 Infrastructure < \$100K	-	-	20,000	50,000
5326 Studies & Reports	-	-	50,000	50,993
5330 Machry & Equip <\$10K	3,665	194	12,000	2,000
5345 Travel & Conference	1,843	3,814	30,000	30,000
5350 Training - Registrtn Fees	4,566	1,610	10,000	10,000
5355 Matl Supplies&Services	16,380	175,874	255,204	257,000
5360 Advertising	-	36,341	20,000	20,000
5370 Postage	-	-	2,000	2,000
5375 Dues,Books&Subs	-	-	200	1,200
5380 Uniform	-	568	-	-
	18,446,548	525,142	708,819	782,608
Internal Service Charges				
5600 Internal Service Charges	1,511,097	1,098,289	319,664	392,757
	1,511,097	1,098,289	319,664	392,757
Transfers				
6900 Transfers Out	6,029,357	6,628,400	267,166	267,166
	6,029,357	6,628,400	267,166	267,166
Other				
5430 Bad Debt	54,058	9,519	-	-
6010 Depreciation Expense	175,937	175,937	-	-
	229,995	185,456	-	-
Total Expenditures	\$26,711,988	\$8,913,465	\$2,201,511	\$2,439,119

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

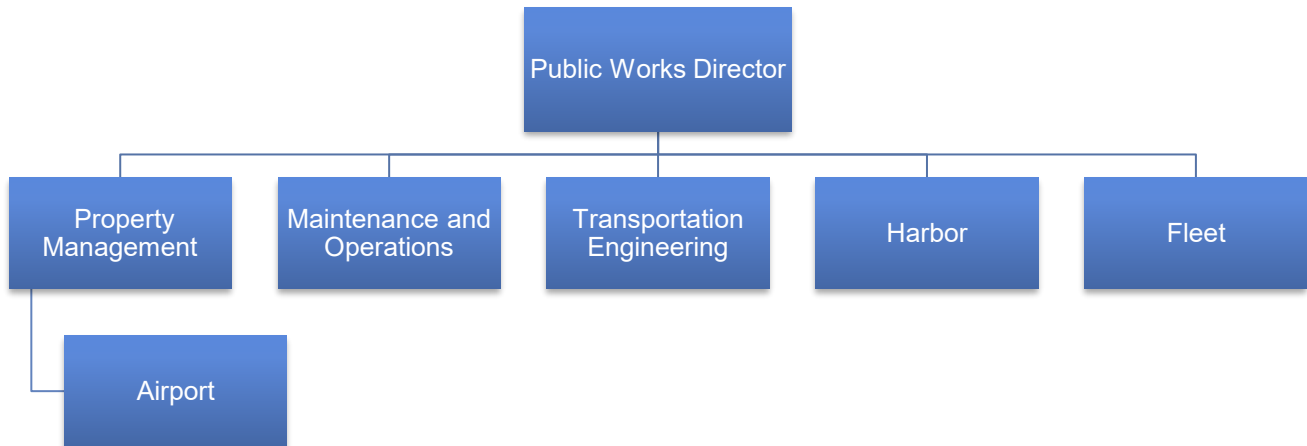
Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Solid Waste Disposal > 1731	\$25,470,182	\$7,942,697	\$412,145	\$425,074
Solid Waste Disposal > 700000731	54,058	9,519	-	-
Waste & Recycling Admin > 700010731	1,410,137	1,187,673	1,789,366	2,014,045
Solid Waste - City Svcs > 700702731	(280,253)	(338,033)	-	-
Used Oil Payment Program #12 > 817134322272	23,535	-	-	-
Used Oil Payment Program #13 > 817134323272	-	26,238	-	-
CalRecycle HHW FY 22-24 > 836151622272	6,514	43,486	-	-
Beverage Container Cycle 20-21 > 836152721272	25,820	-	-	-
Beverage Container Cycle 21-22 > 836152722272	1,995	41,886	-	-
Total Expenditures	\$26,711,988	\$8,913,465	\$2,201,511	\$2,439,119

AIRPORT BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Maintenance & Operations	\$253,550	\$21,842	\$10,000	\$10,000
Internal Service Charges	3,912	4,477	5,000	5,500
Debt Service	-	-	93,239	97,183
Capital Outlay	2,121,080	-	-	-
Transfers	89,198	89,441	93,239	97,183
Other	85,279	52,459	-	-
Total Expenditures	\$2,553,018	168,219	\$201,478	\$209,866

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Obtained approval of grant from FAA totaling \$151,400 for Design of Runway Electrical and Vault Building Improvements Project for the Oceanside Municipal Airport.

GOALS

City Services

- The City is requesting a grant from the FAA totaling \$256,328 for the Design of the East Apron Reconstruction and Drainage Improvement Project. The design grant is needed due to the age of the existing apron beyond its useful life as well as improper drainage of the taxi lane.
- The City is requesting a grant from the FAA totaling \$400,000 for the purchase of an airport sweeper. The airport currently does not have sweeper and this proposed purchase will enable airport personnel to maintain the cleanliness and necessary safety of the airport runways, taxiways, aprons, and other operational areas.



AIRPORT – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Maintenance & Operations				
5320 Repair and Maintenance	\$ -	\$1,842	\$ -	\$ -
5325 Infrastructure < \$100K	212,699	-	-	-
5326 Studies & Reports	28,821	-	-	-
5355 Matl Supplies&Services	12,030	20,000	10,000	10,000
	253,550	21,842	10,000	10,000
Internal Service Charges				
5600 Internal Service Charges	3,912	4,477	5,000	5,500
	3,912	4,477	5,000	5,500
Debt Service				
5651 Principal	-	-	93,239	97,183
	-	-	93,239	97,183
Capital Outlay				
5703 Infrastructure	2,121,080	-	-	-
	2,121,080	-	-	-
Transfers				
6900 Transfers Out	89,198	89,441	93,239	97,183
	89,198	89,441	93,239	97,183
Other				
6010 Depreciation Expense	76,047	76,047	-	-
6030 GASB 31 Adjmt	9,232	(23,588)	-	-
	85,279	52,459	-	-
Total Expenditures	\$2,553,018	\$168,219	\$201,478	\$209,866

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Airport > 1741	\$76,047	\$76,047	\$ -	\$ -
Airport Debt Service Fd > 1742	9,232	(23,588)	-	-
Airport DS Operating > 810826742	-	-	93,239	97,183
Airport Maintenance & Oper > 810850741	93,110	95,760	98,239	102,683
California Aid to Airports > 817124500272	10,000	10,000	10,000	10,000
Apron/Infield Rcnstrtn Grant > 836179321272	106,483	-	-	-
Apron/Infield Rcnstrtn Grading > 822179221274	2,132,030	-	-	-
Bob Maxwell Apron/Infld Rhab > 837171821274	2,030	-	-	-
Apron/Infield Recnstrtn Match > 916179321741	124,087	-	-	-
Total Expenditures	\$2,553,018	\$168,219	\$201,478	\$209,866

HARBOR BUDGET SUMMARY				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Maintenance & Operations	\$1,213,867	\$1,147,162	\$3,373,200	\$960,000
Internal Service Charges	27,669	105,028	392,171	390,451
Capital Outlay	251,249	718,893	-	400,000
Debt Service	6,240	3,761	134,053	28,003
Transfers	7,471,442	7,240,339	7,888,121	8,396,968
Other	519,044	418,959	538,667	538,667
Total Expenditures	\$9,489,510	\$9,634,143	\$12,326,212	\$10,714,089

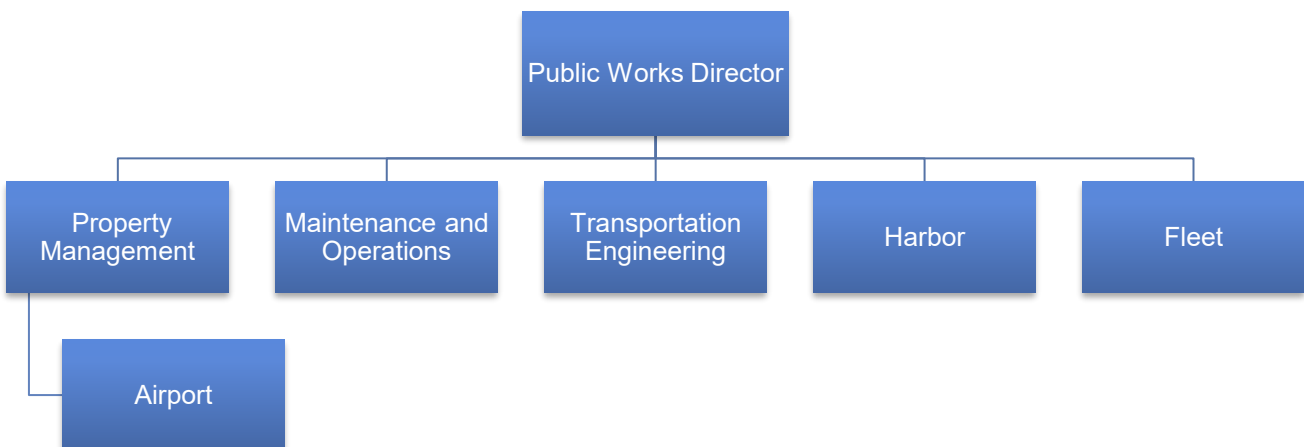
MISSION STATEMENT

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

SERVICE DESCRIPTION

The division oversees all Harbor facility maintenance, capital improvements and the marina slip rental programs. The division also funds all emergency response for traditional and maritime law enforcement, search and rescue, maritime fire-fighting, emergency medical aid and scuba diving services as needed for emergency response & recovery and lifeguard services for the Harbor beach area.

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Installed entrance gates at Docks H, I, M, Q, and Y-South.
- ✓ Posted and completed RFQ for submeter project.
- ✓ Repaired pavement at 1540 N Harbor Drive.
- ✓ Repaired pavement at Parking Lot #10.
- ✓ Replaced roof at 1540 N Harbor Drive.
- ✓ Replaced roof at 1852 N Harbor Drive (SB-6).
- ✓ Replaced brow at Coast Guard Dock.
- ✓ Implemented daily dock walks by Maintenance staff.
- ✓ Implemented Safety Checks on docks by the Marine Safety Unit.
- ✓ Implemented SOP for late rent-30/60/90 late letters.

GOALS

City Services

- Complete planning phase of submeter installation.
- Install S-Dock.
- Repair pavement in Lot # 1.
- Repair pavement in Lot # 4.
- Replace fish weighing station.
- Replace Coast Guard Dock ramp.
- Replace wood infrastructure of "Oceanside" sign.
- Replace 40 sets of brackets at boat launch dock.
- Implement structured SOP for boat inspections that are 30,60, or 90 days late .

HARBOR – BUDGET SUMMARY

	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Maintenance & Operations				
5305 Professional Services	\$70,276	\$ -	\$ -	\$ -
5320 Repair and Maintenance	250,593	215,541	2,530,000	70,000
5325 Infrastructure < \$100K	-	-	-	52,000
5330 Machinery & Equipment < \$10K	-	-	-	-
5335 Rents & Leases - Equip, Bldgs	878,102	931,621	840,000	840,000
5355 Matl Supplies&Services	12,896	-	-	-
5405 Administration Fees	-	-	1,200	-
5425 Fiscal Agent/Other Fees	2,000	-	2,000	-
	1,213,867	1,147,162	3,373,200	960,000
Internal Service Charges				
5600 Internal Service Charges	27,669	105,028	392,171	390,451
	27,669	105,028	392,171	390,451
Capital Outlay				
5703 Capital Outlay	87,250	718,893	-	400,000
5704 Machinery & Equipment	163,999	-	-	-
	251,249	718,893	-	400,000
Debt Service				
5651 Principal	-	-	130,344	24,561
5652 Interest	6,240	3,761	3,709	3,442
	6,240	3,761	134,053	28,003
Transfers				
6900 Transfers Out	7,471,442	7,240,339	7,888,121	8,396,968
	7,471,442	7,240,339	7,888,121	8,396,968
Other				
5430 Bad Debt	1,121	2,520	-	-
6010 Depreciation Expense	466,466	541,442	538,667	538,667
6030 GASB 31 Adjmt	51,456	(125,003)	-	-
	519,044	418,959	538,667	538,667
Total Expenditures	\$9,489,510	\$9,634,143	\$12,326,212	\$10,714,089

HARBOR – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Harbor > 1751	\$8,904,496	\$8,699,708	\$9,796,212	\$10,194,089
SAVE Grant FY 21/22-23/24 > 836144921272	17,096	17,308	-	-
SAVE Grant FY 23/24-24/25 > 836144923272	-	2,000	-	-
J Dock Replacement > 910156918751	8,805	-	-	-
JR Dock Rplcmnt-25% Match > 910160819751	-	17,891	-	-
JR Dock Rplcmnt-Grant > 817160819274	-	37,159	-	-
Harbor Dock Apprch & Gates > 910175922751	220,310	32,997	-	-
Harbor Infrastructure Repairs > 910176022751	263,440	132,715	-	-
Harbor Art Project > 910178721751	61,471	-	-	-
Harbor Fishing Pier Imprv-City > 910173521751	13,892	60,390	-	-
Harbor Engie Project > 910192623751	-	633,974	-	-
SubMeter Installation > 910192724751	-	-	550,000	-
Coast Guard Brow Rplcmnt > 910192824751	-	-	60,000	-
Roof Replacements > 910192924751	-	-	100,000	-
S Dock Replacement > 910193024751	-	-	750,000	-
Pavement Repair-Hrbor Office > 910193124751	-	-	80,000	-
R Dock Replacement > 910193224751	-	-	990,000	-
Lot 1 Pavement Repair > 910199525751	-	-	-	300,000
Lot 4 Pavement Repair > 910199625751	-	-	-	100,000
Fish Scale-Weighing Sttn Repl > 910199725751	-	-	-	50,000
Oside Sign Post Replacement > 910199825751	-	-	-	40,000
Coast Guard Dock Ramp Repl > 910199925751	-	-	-	30,000
Total Expenditures	\$9,489,510	\$9,634,143	\$12,326,212	\$10,714,089

FINANCIAL SCHEDULES

DESCRIPTION OF FUNDS

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

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

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

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

SPECIAL REVENUE FUNDS - These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include the following:

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

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

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

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

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

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

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

ENTERPRISE FUNDS - These funds account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include the following:

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

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

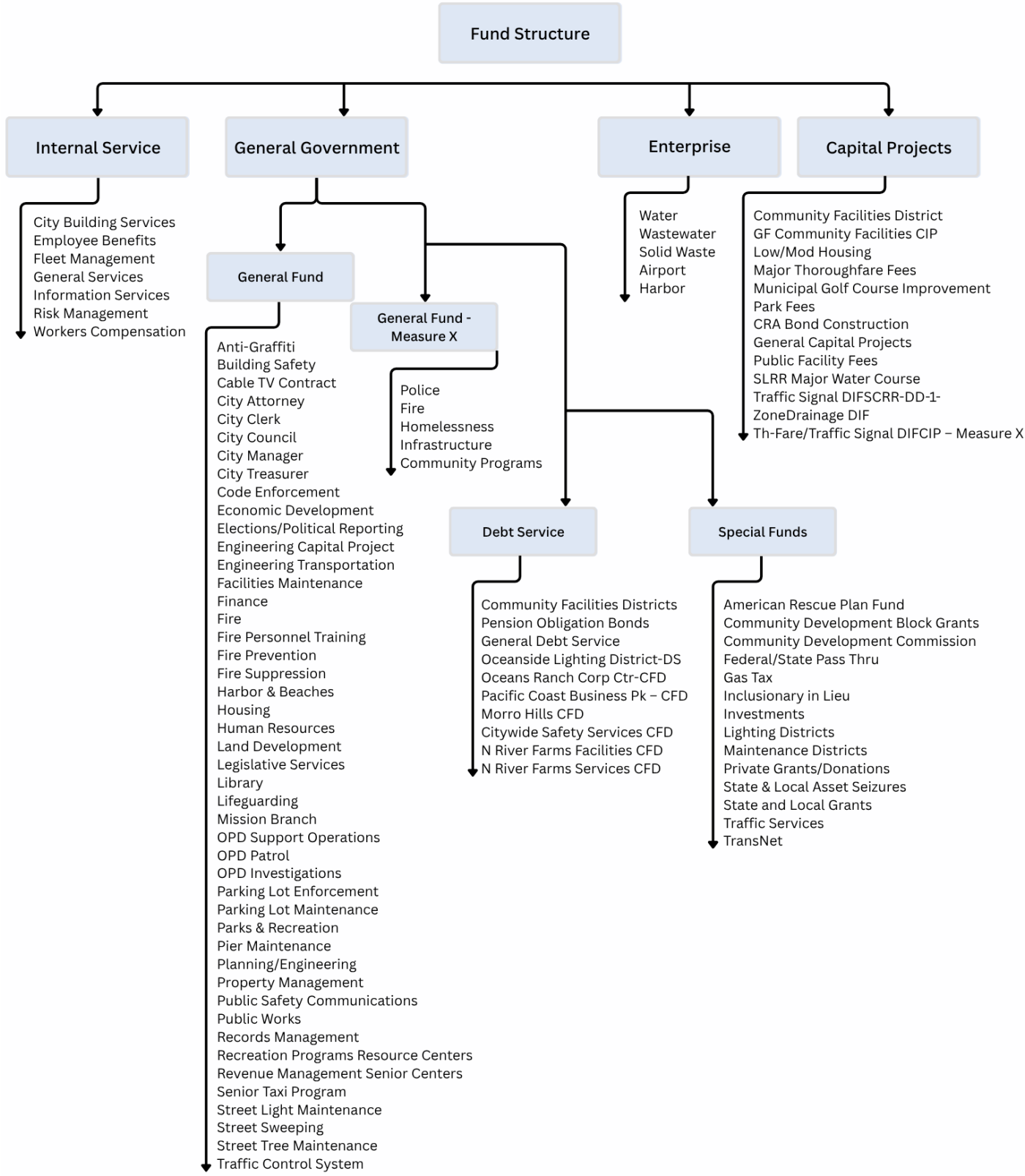
WASTE DISPOSAL FUND – is used to account for the collection and disposal of solid waste (including waste collected from street sweeping). Monthly service charges to all Oceanside property owners fund the above services.

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

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

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

FUNCTIONAL UNITS



FUND BALANCE PROJECTIONS

	Estimated Beginning Balance*	FY 2025-26 Operating Revenue	FY 2025-26 Capital Revenue	FY 2025-26 Operating Expenditures	FY 2025-26 Capital Expenditures	Projected 6/30/2026 Ending Balance
GENERAL FUND*						
101 General Fund	\$ 24,380,208	\$ 231,491,469	\$ -	\$ 234,537,856	\$ -	\$ 21,333,821
102 Investment Clearing	175,269	2,277,780	-	2,277,780	-	175,269
103 General Fund - Measure X	168,048	18,795,917	-	17,970,537	-	993,428
Total General Fund	\$ 24,723,525	\$ 252,565,166	\$ -	\$ 254,786,173	\$ -	\$ 22,502,518
SPECIAL FUNDS*						
204 Asset Seizure	747,156	\$ 45,650	\$ -	\$ 230,000	\$ -	\$ 562,806
212 TransNet	(274,578)	6,398,000	-	1,968,824	5,425,000	(1,270,402)
213 Gas Tax	634,818	4,942,902	-	4,689,475	-	888,245
217 Supplemental Law Enforcement	398,232	154,252	-	154,252	-	398,232
218 State Asset Seizure	252,019	11,250	-	11,250	-	252,019
221 Oside Lighting District	(285,671)	1,663,484	-	1,547,743	-	(169,930)
237 CDBG	(124,379)	1,053,705	-	1,056,523	-	(127,197)
241 Sunset Hills	57,786	24,955	-	31,552	-	51,189
242 Mission Meadows	22,381	9,004	-	4,946	-	26,439
243 Sunburst Homes	117,634	9,551	-	17,436	-	109,749
244 Douglas Park	575,994	251,200	-	321,925	-	505,269
246 Rancho Hermosa	44,415	41,061	-	50,240	-	35,236
247 Santa Fe Mesa	212,573	338,529	-	402,996	-	148,106
248 Del Oro Hills	522,915	523,729	-	535,521	-	511,123
249 Mar Lado	39,731	70,132	-	96,106	-	13,757
250 Guajome Ridge	180,778	67,947	-	89,058	-	159,667
251 Peacock Hills	(10,111)	16,383	-	12,713	-	(6,441)
252 Vista Del Rio	75,061	13,193	-	22,310	-	65,944
254 El Camino Memory Care MD	26,136	6,884	-	6,884	-	26,136
265 SB1 RMRA Gas Tax Fd	4,319,773	5,123,153	-	700,000	4,721,000	4,021,926
272 State and Local Grants	(1,386,818)	2,298,701	-	2,285,003	-	(1,373,120)
273 Federal/State PassThru SR Fd	(386,156)	-	-	-	-	(386,156)
274 Federal Grant Special Revenue	4,114,679	45,744	-	45,744	-	4,114,679
276 Private Grants/Donations	(5,371)	6,000	-	6,000	-	(5,371)
277 HOME Grant	3,530,235	1,351,971	-	1,167,003	-	3,715,203
278 Inclusionary In Lieu	7,825,716	175,000	-	607,794	-	7,392,922
281 CDC-Low & Mod Housing Fund	8,376,102	30,000	-	30,000	-	8,376,102
282 CDC Housing Rehab Loan	(7,992)	430,000	-	430,000	-	(7,992)
283 CDC Housing Section 8	659,549	33,016,823	-	33,013,111	-	663,261
284 CDC Admin/Program Development	30,273	177,926	-	177,426	-	30,773
286 CDC Housing Mortgage Rev Bond	585,851	124,135	-	(1)	-	709,987
288 Housing Mobile Home Rent Control	2,212,490	356,270	-	290,798	-	2,277,962
289 CDC Hsng CallHome Prog Fd	1,115,383	4,840	-	670,187	-	450,036
290 Sec 8 Mainstream 5	(4,794)	1,154,080	-	1,135,018	-	14,268
291 Sec 8 EH Voucher	(23,779)	996,133	-	996,132	-	(23,778)
Total Special Funds	\$ 34,168,031	\$ 60,932,587	\$ -	\$ 52,803,969	\$ 10,146,000	\$ 32,150,649
DEBT SERVICE FUNDS*						
402 Ocean Ranch Corp CFD	\$ 2,571,617	\$ 1,718,996	\$ -	\$ 1,807,849	\$ -	\$ 2,482,764
403 Pacific Coast Business Park CFD	1,194,733	652,907	-	690,370	-	1,157,270
420 City Debt Service	(2,671,345)	3,219,116	-	3,219,116	-	(2,671,345)
455 Morro Hills CFD	878,446	1,164,827	-	1,164,827	-	878,446
456 14 Morro Hills IA1 CFD	511,092	550,202	-	550,202	-	511,092
963 Oceanside Lighting Dist-DS Fd	32,429	153,355	-	153,355	-	32,429
971 SA-Downtown Capital Fd	(4,974,099)	2,427,525	-	2,463,960	-	(5,010,534)
Total Debt Service Funds	\$ (2,457,127)	\$ 9,886,928	\$ -	\$ 10,049,679	\$ -	\$ (2,619,878)

FUND BALANCE PROJECTIONS

	Estimated Beginning Balance	FY 2025-26 Operating Revenue	FY 2025-26 Capital Revenue	FY 2025-26 Operating Expenditures	FY 2025-26 Capital Expenditures	Projected 6/30/2026 Ending Balance
CAPITAL PROJECTS FUNDS						
501 General Capital Projects	\$ 31,957,429	\$ 947,533	\$ 5,625,000	\$ 973,516	\$ 10,675,000	\$ 26,881,446
503 Public Facility Fees	8,474,222	336,342	-	90,200	870,000	7,850,364
516 Drainage DIF	6,358,542	288,254	-	255,806	-	6,390,990
517 CIP - Measure X	22,631,029	-	5,500,000	-	5,500,000	22,631,029
561 Major Thoroughfare	13,441,732	324,084	-	-	1,900,000	11,865,816
562 Th-Fare/Traffic Signal DIF	5,421,124	1,222,948	-	889,859	7,684	5,746,529
581 GF Community Facilities CIP	5,197,498	590,000	-	295,000	224,990	5,267,508
596 Municipal Golf Course Improv't	261,811	422,160	-	422,160	-	261,811
598 Park Fees	<u>12,951,588</u>	<u>483,448</u>	-	<u>230,740</u>	<u>1,585,000</u>	<u>11,619,296</u>
Total Capital Projects Funds	\$ 106,694,975	\$ 4,614,769	\$ 11,125,000	\$ 3,157,281	\$ 20,762,674	\$ 98,514,789
ENTERPRISE FUNDS*						
711 Water Operating	\$ 13,772,986	\$ 86,683,610	\$ -	\$ 87,716,539	\$ -	\$ 12,740,057
712 Water F/A Replacement	79,532,570	-	-	1,471,805	5,481,859	72,578,906
715 Water Connection Fees	4,829,447	1,948,009	-	-	1,013,465	5,763,991
717 Water Debt Service	(2,291,856)	5,154,009	-	4,406,582	-	(1,544,429)
721 Sewer Operating	(6,625,919)	34,980,501	-	35,962,415	-	(7,607,833)
722 Sewer F/A Replacement	128,084,136	15,260,779	42,327	1,749,532	8,178,393	133,459,317
726 Sewer Expansion/Improvement	20,020,485	2,078,229	-	-	-	22,098,714
727 Sewer Debt Service	(5,098,430)	10,159,516	-	4,350,118	-	710,968
731 Solid Waste Disposal	12,212,968	2,737,457	-	2,439,119	-	12,511,306
741 Airport	(169,172)	105,033	-	102,683	-	(166,822)
742 Airport Debt Service	(318,009)	97,183	-	97,183	-	(318,009)
751 Harbor	<u>8,627,766</u>	<u>10,118,727</u>	-	<u>10,194,089</u>	<u>520,000</u>	<u>8,032,404</u>
Total Enterprise Funds	\$ 252,576,972	\$ 169,323,053	\$ 42,327	\$ 148,490,065	\$ 15,193,717	\$ 258,258,570
INTERNAL SERVICE FUNDS*						
814 Risk Management	\$ 4,999,831	\$ 9,521,853	\$ -	\$ 9,486,394	\$ -	\$ 5,035,290
817 Employee Benefits	4,632,696	69,973,583	-	62,927,383	-	11,678,896
818 Workers Compensation	616,279	6,878,208	-	6,994,301	-	500,186
831 Fleet Management	17,697,118	13,876,492	-	15,982,707	-	15,590,903
841 Information Services	4,414,553	8,456,176	-	8,183,213	-	4,687,516
851 City Building Services	4,829,846	6,908,162	-	7,051,601	-	4,686,407
871 General Services	<u>(2,772)</u>	<u>545,871</u>	-	<u>542,262</u>	-	<u>837</u>
Total Internal Services Funds	\$ 37,187,551	\$ 116,160,345	\$ -	\$ 111,167,861	\$ -	\$ 42,180,035
GRAND TOTAL	\$ 452,893,927	\$ 613,482,849	\$ 11,167,327	\$ 580,455,028	\$ 46,102,391	\$ 450,986,683

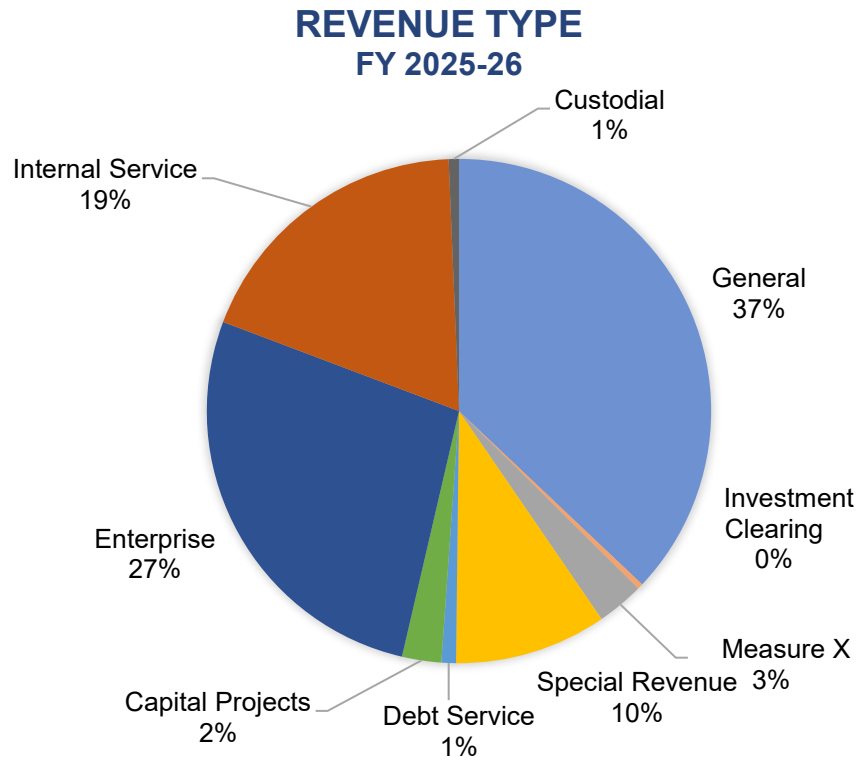
*Reflects Fund Balance net Non-spendable Fund Balance as of March 31, 2025.

The last three months of revenues have not yet been received at this time.

** Measure X Operating (Fund 103) and CIP (Fund 517) balances together total \$23,624,457.

REVENUE SUMMARY BY FUND

Fund Type	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
General	\$212,595,376	\$225,326,217	\$216,277,872	\$231,491,469
Investment Clearing	2,392,297	3,420,933	1,277,780	2,277,780
Measure X	18,754,380	18,738,783	18,803,500	18,795,917
Gap Funding Loan	49,419	23,576	-	-
Special Revenue	75,517,394	86,066,782	57,575,855	60,932,587
Debt Service	12,146,118	31,827,207	12,082,909	5,799,996
Capital Projects	35,444,484	43,401,563	23,547,588	15,739,769
Enterprise	292,948,836	186,756,581	153,512,943	169,365,380
Internal Service	96,376,514	98,312,597	107,135,566	116,160,346
Custodial	4,046,890	4,359,528	3,970,448	4,086,932
Grand Total	\$750,271,709	\$698,233,768	\$594,184,461	\$624,650,176



REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
GENERAL FUND				
101 - General	\$ 212,595,376	\$ 225,326,217	\$ 216,277,872	\$ 231,491,469
102 - Investment Clearing	2,392,297	3,420,933	1,277,780	2,277,780
103 - Measure X	18,754,380	18,738,783	18,803,500	18,795,917
Total General Fund	\$ 233,742,053	\$ 247,485,933	\$ 236,359,152	\$ 252,565,166
SPECIAL REVENUE				
204 - Asset Seizure	\$ 39,164	\$ 71,094	\$ 37,650	\$ 45,650
212 - TransNet	2,991,552	4,689,030	5,850,000	6,398,000
213 - Gas Tax	4,409,609	4,777,793	4,827,968	4,942,902
217 - Supptl Law Enforcmt	427,363	928,071	143,240	154,252
218 - State & Local Asset Seizure	28,632	124,122	4,700	11,250
221 - Oside LightingDistrict 2-91	1,661,706	1,666,879	1,668,794	1,663,484
222 - LLEBG/JAG Grant	41,509	20,708	-	-
237 - CDBG	1,436,954	2,202,571	2,092,767	1,053,705
241 - Sunset Hills MD	35,713	26,324	24,955	24,955
242 - Mission Meadows MD	17,630	9,586	8,947	9,004
243 - Sunburst Homes MD	10,509	11,675	9,551	9,551
244 - Douglas Park MD	246,958	260,946	251,200	251,200
246 - Rancho Hermosa MD	49,422	42,159	41,061	41,061
247 - Santa Fe Mesa MD	339,814	346,235	338,529	338,529
248 - Del Oro Hills MD	528,391	539,369	523,729	523,729
249 - Mar Lado MD	73,155	70,894	70,132	70,132
250 - Guajome Ridge MD	67,059	71,016	67,947	67,947
251 - Peacock Hills MD	32,086	16,448	16,383	16,383
252 - Vista Del Rio MD	13,235	14,535	13,193	13,193
254 - El Camino MCF MD	6,891	7,333	6,884	6,884
265 - SB1 RMRA Gas Tax	3,926,848	4,571,559	5,123,153	5,123,153
271 - American Rescue Plan Act	10,725,861	4,582,016	-	-
272 - State and Local Grant	3,586,090	9,985,492	1,720,729	2,298,701
273 - Federal/State PassThru SR	1,032,458	1,203,621	-	-
274 - Federal Grant Special Rev	8,527,555	14,018,459	41,119	45,744
276 - Private Grants/Donations	35,650	109,241	13,000	6,000
277 - HOME Grant Fund	790,653	2,348,287	2,968,787	1,351,971
278 - Inclusionary In Lieu Fund	6,207,039	988,462	965,355	175,000
281 - CDC- Low/Mod Hsng Fund	1,443,528	400,503	307,740	30,000
282 - CDC Housing Rehab Loan Prog	196,125	345,238	430,000	430,000
283 - CDC Hsng Section 8	25,833,755	30,765,965	29,297,468	33,016,823
284 - CDC Adm/Program Development	220,132	216,090	224,945	177,926
286 - CDC Housing Mortgage Rev Bd	175,682	159,604	142,785	124,135
288 - Hsng MobileHome Rent Cntrl	346,045	395,754	343,145	356,270
289 - CDC Hsng CalHome Prog	12,623	79,709	-	4,840
290 - Sec 8 Mainstream 5	-	-	-	1,154,080
291 - Sec 8 EH Vouchers	-	-	-	996,133
Total Special Revenue	\$ 75,517,394	\$ 86,066,782	\$ 57,575,855	\$ 60,932,587

REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
DEBT SERVICE				
420 - General Debt Service	\$ 5,541,424	\$ 26,992,447	\$ 7,752,427	\$ 3,219,116
961 - OPFA DS	1,814,428	21,497	-	-
963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	153,355
971 - Successor Agency Debt Svc Fd	4,314,047	4,337,044	3,854,263	2,427,525
Total Debt Service	\$ 12,146,118	\$ 31,827,207	\$ 12,082,909	\$ 5,799,996
CAPITAL PROJECTS				
501 - General Capital Projects	\$ 5,041,172	\$ 23,476,977	\$ 1,951,994	\$ 6,572,533
503 - Public Facility Fees	1,752,353	1,184,200	388,155	336,342
508 - Traffic Signal DIF	4,509	278,596	-	-
510 - SLRR Major Water Course	2,712	929	-	-
516 - Drainage DIF	483,393	1,045,410	431,485	288,254
517 - Measure X CIP	16,521,500	9,278,500	16,500,000	5,500,000
561 - Major Thoroughfare Fees	1,271,597	1,702,668	178,230	324,084
562 - Th-Fare/Traffic Signal DIF	629,116	2,520,495	2,150,072	1,222,948
581 - GF Community Facilities CIP	6,590,556	1,542,890	815,000	590,000
596 - Municipal GolfCourse Improv	727,093	277,914	422,160	422,160
598 - Park Fees	2,420,482	2,092,984	710,492	483,448
Total Capital Projects	\$ 35,444,484	\$ 43,401,563	\$ 23,547,588	\$ 15,739,769
ENTERPRISE				
711 - Water Operating	\$ 150,345,542	\$ 71,495,621	\$ 70,364,863	\$ 86,683,610
712 - Water F/A Replacement	9,168,597	11,509,289	10,744,359	-
715 - Water Connection Fees	30,299,311	9,807,026	1,874,682	1,948,009
717 - Water Debt Service	1,568,881	1,390,220	2,974,735	5,154,009
721 - Sewer Operating	30,307,693	30,870,623	29,248,699	34,980,501
722 - Sewer F/A Replacement	26,392,796	31,721,314	15,638,697	15,303,106
726 - Sewer Expansion/Improvement	2,054,345	2,132,130	1,989,248	2,078,229
727 - Sewer Debt Service	3,951,313	3,911,916	8,453,763	10,159,516
731 - Solid Waste Disposal	29,009,129	10,460,140	2,529,537	2,737,457
741 - Airport	156,339	149,508	101,073	105,033
742 - Airport Debt Service Fund	103,327	114,883	93,239	97,183
751 - Harbor	9,591,565	13,193,912	9,500,048	10,118,727
Total Enterprise	\$ 292,948,836	\$ 186,756,581	\$ 153,512,943	\$ 169,365,380

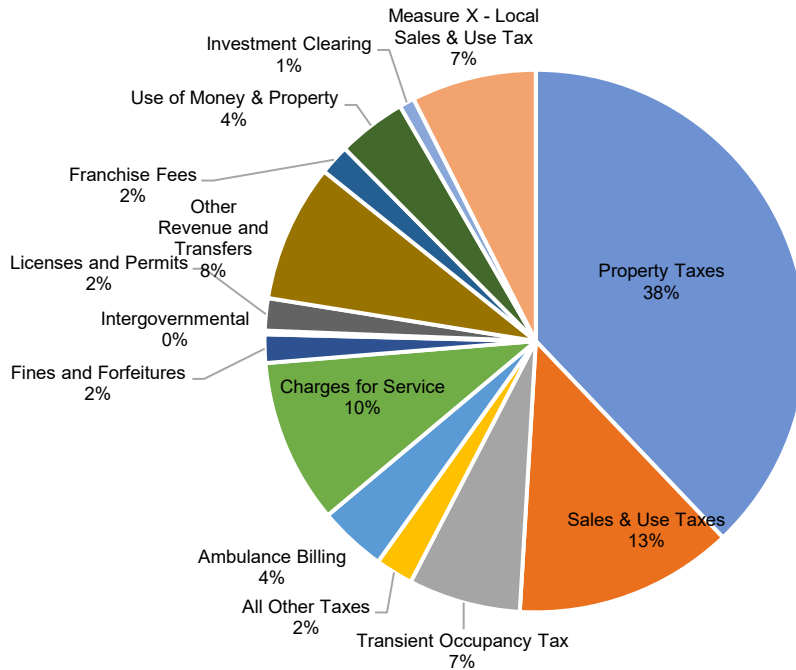
REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
INTERNAL SERVICE				
814 - Risk Management	\$ 5,998,075	\$ 7,983,425	\$ 7,966,361	\$ 9,521,853
817 - Employee BenefitsFd	53,535,713	52,583,702	64,747,278	69,973,583
818 - Workers Compensation	14,332,582	9,792,477	6,586,325	6,878,208
831 - Fleet Management	9,602,334	14,766,287	12,472,028	13,876,492
841 - Information Services	6,795,662	7,040,565	7,988,465	8,456,176
851 - City Building Services	5,629,761	5,661,953	6,861,504	6,908,162
871 - General Services Fund	482,388	484,188	513,605	545,871
Total Internal Service	\$ 96,376,514	\$ 98,312,597	\$ 107,135,566	\$ 116,160,346
CUSTODIAL				
402 - Ocean Ranch Corp Ctr-CFD	\$ 1,732,888	\$ 1,898,150	\$ 1,727,255	\$ 1,718,996
403 - Pacific Coast Business Pk-CFD	655,591	707,668	661,808	652,907
455 - Morro Hills CFD	1,158,301	1,210,605	1,099,897	1,164,827
456 - 14 Morro Hills IA1 CFD	500,110	543,106	481,488	550,202
Total Custodial	\$ 4,046,890	\$ 4,359,528	\$ 3,970,448	\$ 4,086,932
GAP FUNDING LOAN				
104 - Gap Funding Loan Fund	\$ 49,419	\$ 23,576	\$ -	\$ -
Total Gap Funding Loan	\$ 49,419	\$ 23,576	\$ -	\$ -
TOTAL REVENUE ALL FUNDS	\$ 750,271,709	\$ 698,233,768	\$ 594,184,461	\$ 624,650,176

GENERAL FUND REVENUES

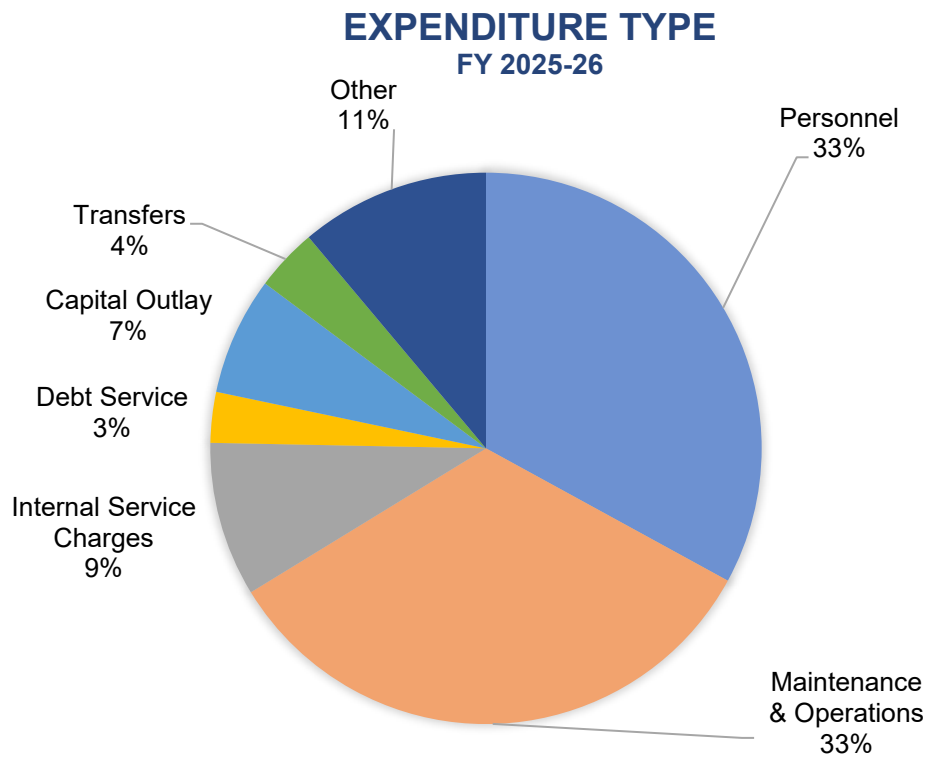
Category	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Property Taxes	\$82,330,276	\$87,422,966	\$89,742,690	\$95,685,750
Sales & Use Taxes	31,815,376	31,625,772	29,245,572	32,977,317
Transient Occupancy Tax	16,356,383	17,888,244	16,437,145	16,883,137
All Other Taxes	5,199,631	5,876,309	4,900,000	5,691,304
Ambulance Billing	7,628,377	10,291,213	8,530,000	10,162,000
Charges for Service	17,113,566	17,255,781	25,104,759	24,754,834
Fines and Forfeitures	4,587,041	4,344,704	4,184,100	4,276,000
Intergovernmental	846,455	616,721	555,172	556,500
Licenses and Permits	5,172,217	4,844,094	5,472,589	4,848,250
Other Revenue and Transfers	27,441,903	27,642,880	19,854,019	20,747,339
Franchise Fees	4,541,123	4,886,887	4,395,000	4,563,000
Use of Money & Property	9,563,027	12,630,645	7,856,826	10,346,038
Subtotal	\$212,595,376	\$225,326,217	\$216,277,872	\$231,491,469
Investment Clearing	2,392,297	3,420,933	1,277,780	2,277,780
Measure X - Local Sales & Use Tax	18,754,380	18,738,783	18,803,500	18,795,917
Grand Total	\$233,742,053	\$247,485,933	\$236,359,152	\$252,565,166

GENERAL FUND REVENUE TYPE FY 2025-26



EXPENDITURE SUMMARY BY CATEGORY

Category	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$178,691,209	\$184,042,115	\$196,040,143	\$206,577,298
Maintenance & Operations	190,296,403	186,758,138	191,708,185	208,567,767
Internal Service Charges	43,850,460	50,855,082	52,333,863	56,767,951
Debt Service	16,388,290	14,959,922	24,904,043	18,622,939
Capital Outlay	59,047,805	64,769,772	49,526,829	43,325,503
Transfers	169,510,361	83,897,392	28,891,222	23,039,942
Other	84,545,602	71,363,498	61,158,572	69,656,019
GRAND TOTAL	\$742,330,130	\$656,645,920	\$604,562,857	\$626,557,420



EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
General Fund				
101 - General Fund - recurring	\$ 205,348,062	\$ 201,973,867	\$ 215,278,746	\$ 230,160,504
One-time/use of reserves			3,433,144	4,377,352
Total General Fund			218,711,890	234,537,856
102 - Investment Clearing	1,373,762	1,395,282	1,277,780	2,277,780
103 - Measure X	22,973,416	17,922,494	26,403,466	17,970,537
	\$ 229,695,240	\$ 221,291,643	\$ 246,393,136	\$ 254,786,173
Special Revenue Funds				
204 - Asset Seizure	\$ 107,414	\$ 78,512	\$ 325,000	\$ 230,000
212 - TransNet	1,827,110	4,601,379	9,584,834	7,393,824
213 - Gas Tax	4,559,169	4,628,990	4,693,756	4,689,475
217 - Supptl Law Enforcmt	427,368	915,370	143,240	154,252
218 - State & Local Asset Seizure	205	(3,698)	4,700	11,250
221 - Oside LightingDistrict 2-91	2,421,132	2,067,688	1,594,709	1,547,743
222 - LLEBG/JAG Grant	41,509	20,708	-	-
237 - CDBG	2,003,049	1,615,458	2,092,792	1,056,523
241 - Sunset Hills MD	31,738	18,510	36,912	31,552
242 - Mission Meadows MD	10,252	12,539	14,726	4,946
243 - Sunburst Homes MD	12,060	6,991	22,276	17,436
244 - Douglas Park MD	225,775	241,503	345,374	321,925
246 - Rancho Hermosa MD	35,685	39,175	46,825	50,240
247 - Santa Fe Mesa MD	343,995	347,414	370,196	402,996
248 - Del Oro Hills MD	429,621	453,875	491,254	535,521
249 - Mar Lado MD	62,491	79,574	82,586	96,106
250 - Guajome Ridge MD	59,261	70,763	136,604	89,058
251 - Peacock Hills MD	37,178	36,669	15,508	12,713
252 - Vista Del Rio MD	13,356	12,581	21,205	22,310
254 - El Camino MCF MD	2,631	3,072	6,884	6,884
265 - SB1 RMRA Gas Tax	1,229,341	7,133,480	3,425,000	5,421,000
271 - American Rescue Plan Act	10,725,861	4,586,809	-	-
272 - State and Local Grant	4,426,889	8,492,469	1,769,477	2,285,003
273 - Federal/State PassThru SR	817,770	912,800	-	-
274 - Federal Grant Special Rev	9,547,900	14,001,442	41,119	45,744
276 - Private Grants/Donations	62,877	343,042	24,000	6,000
277 - HOME Grant Fund	4,055,486	1,991,873	2,717,473	1,167,003
278 - Inclusionary In Lieu Fund	2,537,278	479,467	864,705	607,794
281 - CDC- Low/Mod Hsng Fund	22,003	15,476	155,370	30,000
282 - CDC Housing Rehab Loan Prog	196,254	332,580	430,270	430,000
283 - CDC Hsng Section 8	26,327,530	30,377,813	29,601,165	33,013,111
284 - CDC Adm/Program Development	221,715	222,445	225,022	177,426
286 - CDC Housing Mortgage Rev Bd	153,610	143,623	143,212	-
288 - Hsng MobileHome Rent Cntrl	211,117	149,005	343,571	290,798
289 - CDC Hsng CalHome Prog	11,833	(5,050)	10,187	670,187
290 - Sec 8 Mainstream 5	-	-	-	1,135,018
291 - Sec 8 EH Vouchers	-	-	-	996,132
	\$ 73,198,463	\$ 84,424,348	\$ 59,779,952	\$ 62,949,970

EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Debt Service Funds				
402 - Ocean Ranch Corp Ctr-CFD	\$ 1,650,230	\$ 2,258,817	\$ 1,701,758	\$ 1,807,849
403 - Pacific Coast Business Pk-CFD	636,932	679,613	677,822	690,370
420 - General Debt Service	5,440,816	26,988,742	7,754,725	3,219,116
455 - Morro Hills CFd	1,164,472	1,993,805	1,152,491	1,164,827
456 - 14 Morro Hills IA1 CFD	523,813	549,666	559,913	550,202
961 - OPFA DS	1,808,689	2,341,205	-	-
963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	153,355
971 - Successor Agency Debt Svc	538,262	340,095	3,886,591	2,463,960
	\$ 12,239,434	\$ 35,628,162	\$ 16,209,519	\$ 10,049,680
Capital Projects Funds				
501 - General Capital Projects	\$ 5,808,402	\$ 11,701,101	\$ 2,077,977	\$ 11,648,516
503 - Public Facility Fees	1,470,354	462,329	954,700	960,200
508 - Traffic Signal DIF	3,128	347,860	-	-
510 - SLRR Major Water Course	231,301	74,866	-	-
514 - SLRR-DD-1/Zone-1D	8,619	-	-	-
516 - Drainage DIF	202,040	252,019	226,890	255,806
517 - Measure X CIP	13,676,397	15,112,531	16,500,000	5,500,000
561 - Major Thoroughfare Fees	380,432	280,314	1,465,000	1,900,000
562 - Th-Fare/Traffic Signal DIF	969,918	1,730,472	1,854,140	897,543
581 - GF Community Facilities CIP	1,518,276	5,037,738	315,000	519,990
596 - Municipal GolfCourse Improv	14,973	2,104,725	422,160	422,160
598 - Park Fees	2,020,047	2,356,939	471,918	1,815,740
	\$ 26,303,888	\$ 39,460,893	\$ 24,287,785	\$ 23,919,955
Enterprise Funds				
711 - Water Operating	\$ 73,874,391	\$ 76,775,213	\$ 76,657,833	\$ 87,716,539
712 - Water F/A Replacement	9,635,695	6,855,348	1,363,266	6,953,664
715 - Water Connection Fees	91,758,834	4,474,377	6,774,934	1,013,465
717 - Water Debt Service	30,330,435	1,798,446	4,396,699	4,406,582
721 - Sewer Operating	40,191,037	40,540,274	33,876,516	35,962,415
722 - Sewer F/A Replacement	24,007,380	23,107,594	17,311,951	9,927,925
726 - Sewer Expansion/Improvement	194,365	(357,569)	-	-
727 - Sewer Debt Service	374,859	6,517,923	4,206,779	4,350,118
731 - Solid Waste Disposal	26,654,124	8,801,855	2,201,511	2,439,119
741 - Airport	293,244	184,130	98,239	102,683
742 - Airport Debt Service Fund	9,232	(23,588)	93,239	97,183
751 - Harbor	9,472,414	9,577,676	12,326,212	10,714,089
	\$ 306,796,010	\$ 178,251,680	\$ 159,307,179	\$ 163,683,783

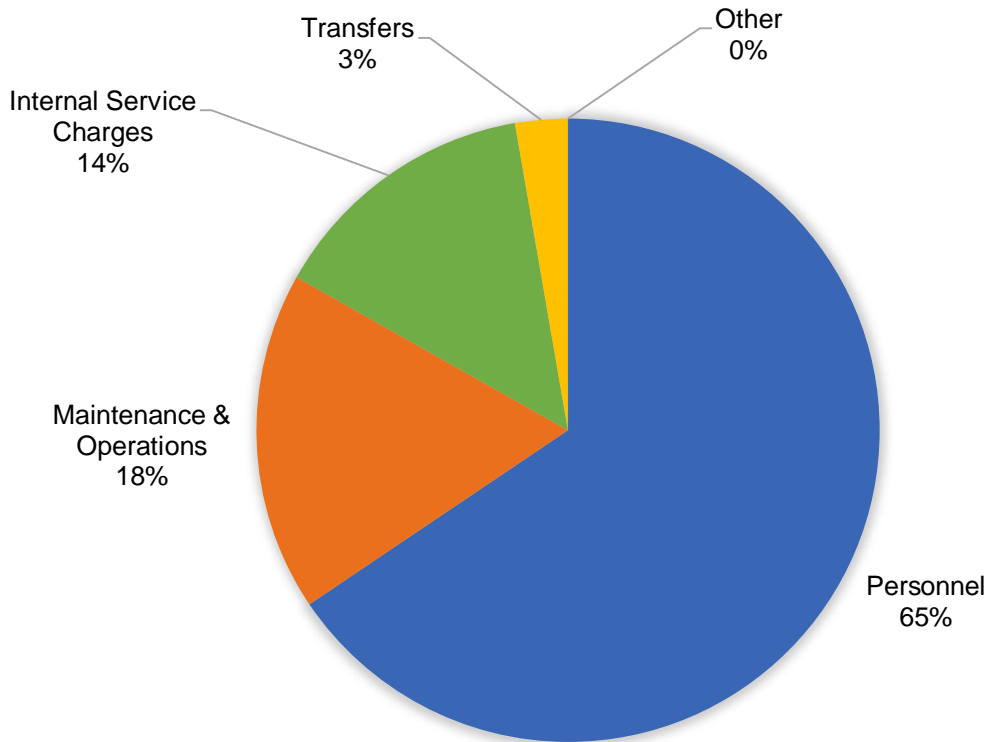
EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Internal Service Funds				
814 - Risk Management	\$ 5,981,052	\$ 7,970,874	\$ 7,976,813	\$ 9,486,394
817 - Employee Benefits	53,447,647	52,547,952	55,912,609	62,927,383
818 - Workers Compensation	11,491,101	9,792,716	6,637,052	6,994,301
831 - Fleet Management	11,109,339	14,078,627	13,204,113	15,982,707
841 - Information Services	6,265,452	7,135,319	7,760,080	8,183,213
851 - City Building Services	5,354,189	5,591,362	6,580,102	7,051,601
871 - General Services Fund	448,314	472,344	514,517	542,262
	\$ 94,097,094	\$ 97,589,195	\$ 98,585,286	\$ 111,167,860
GRAND TOTAL	\$ 742,330,130	\$ 656,645,919	\$ 604,562,857	\$ 626,557,420

GENERAL FUND EXPENDITURE SUMMARY

Category	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
Personnel	\$136,178,563	\$140,295,673	\$147,931,390	\$153,452,315
Maintenance & Operations	31,712,162	34,736,298	38,515,879	41,191,878
Internal Service Charges	22,707,349	27,571,990	30,450,986	32,977,820
Debt Service	418,346	93,207	15,654	-
Capital Outlay	248,182	537,295	67,178	542,542
Transfers	11,435,290	2,315,179	1,730,803	6,354,186
Other	2,648,169	(3,575,775)	-	19,115
Total Expenditure	\$205,348,062	\$201,973,867	\$218,711,890	\$234,537,856
One-Time/Use of Reserves			(3,433,144)	(4,377,352)
TOTAL RECURRING EXPENDITURE	\$205,348,062	\$201,973,867	\$215,278,746	\$230,160,504

GENERAL FUND EXPENDITURE TYPE FY 2025-26



EXPENDITURE BY DEPARTMENT – GENERAL FUND

Department	Actuals FY 2022-23	Actuals FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26
General Government				
City Council	\$ 941,012	\$ 941,549	\$ 1,212,764	\$ 1,269,544
City Clerk	1,245,989	1,185,525	1,714,203	1,804,398
City Treasurer	799,007	402,654	435,866	475,768
City Manager	2,076,088	2,012,960	2,503,157	3,029,100
City Attorney	2,394,276	2,533,894	2,690,295	2,790,746
Non Departmental	29,311,702	17,074,531	9,573,837	15,792,858
Financial Services	6,561,682	6,621,269	7,372,316	7,741,429
Human Resources	663,708	721,933	982,508	1,016,965
Public Safety				
Police	72,453,421	70,291,930	78,154,624	78,711,739
Fire	41,943,734	47,072,829	51,046,871	54,353,108
Public Works				
Public Works	19,826,186	22,283,289	24,100,074	25,850,854
Community Development				
Development Services	12,592,376	14,770,789	17,562,533	18,813,085
Community/Cultural Svcs				
Neighborhood Services	1,946,983	2,347,901	2,829,727	2,539,378
Parks & Rec	6,641,288	7,614,709	8,222,773	8,612,802
Library	5,950,610	6,098,105	6,877,199	7,358,732
Total Recurring Expenditur	\$ 205,348,062	\$ 201,973,867	\$ 215,278,746	\$ 230,160,504
One-Time/ use of reserves			3,433,144	4,377,352
Subtotal			\$ 218,711,890	\$ 234,537,856
Investment Clearing Fd	\$ 1,373,762	\$ 1,395,282	\$ 1,277,780	\$ 2,277,780
Measure X Fd	22,973,416	17,922,494	26,403,466	17,970,537
Grand Total	\$ 229,695,240	\$ 221,291,643	\$ 246,393,135	\$ 254,786,173

GENERAL FUND FIVE-YEAR FORECAST

FEBRUARY 2025

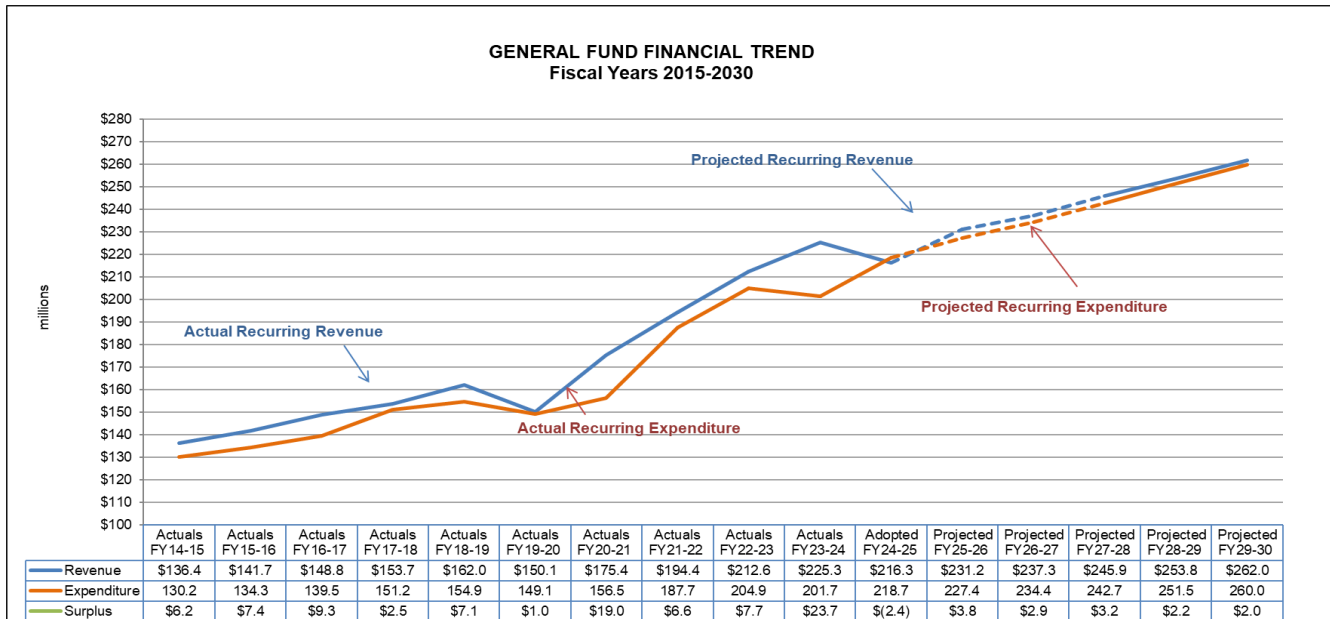
PURPOSE OF THE FORECAST

The purpose of the financial forecast is to project trends, anticipate shortfalls, and address potential concerns regarding the City of Oceanside's General Fund revenues and expenditures. By providing these projections, the forecast enables the City to proactively prepare for future fiscal challenges and opportunities. It evaluates the prospective impact of recent decisions while offering historical financial data to contextualize past performance. Positive projections reveal surpluses that can fund new initiatives, whereas negative projections highlight potential budgetary gaps that may require corrective actions.

This approach aligns with the Recommended Budget Practices established by the National Advisory Council on State and Local Budgeting (NACSLB), which emphasizes forecasting as a critical component of sound fiscal management. However, it is important to note that this financial forecast is neither a budget nor a financial strategy designed to achieve specific objectives. Instead, it serves as a planning tool to inform decision-making and support long-term fiscal health.

GENERAL FUND FINANCIAL TREND

Below is a chart showing the actual General Fund revenues and expenses for the past ten years, as well as projected revenues and expenses for the current year and the next five years. The revenue decline in fiscal year 2019-20 was a result of the Covid-19 pandemic. In response, the city's general fund expense budgets were reduced, allowing the city to avoid a deficit by the end of the year. Following the pandemic, with economic uncertainty and concerns about a potential recession, the city adopted a conservative approach to revenue projections, which led to larger-than-expected surpluses. The General Fund Five-Year forecast for FY 2025-26 to FY 2029-30 takes a somewhat less conservative approach, factoring in projected revenue increases driven by anticipated development and a growing economy.



GENERAL FUND FIVE-YEAR FORECAST

Table 1 shows the next five years as forecasted in January 2025. The FY 2025-26 General Fund forecast includes \$231.18M in revenues and \$227.38 in expenditures with an anticipated surplus of \$3.8M.

**Table 1
General Fund Five-Year Forecast Summary**

<i>in millions</i>	Adopted Budget FY24-25	Forecast Year 1 FY25-26	Forecast Year 2 FY26-27	Forecast Year 3 FY27-28	Forecast Year 4 FY28-29	Forecast Year 5 FY29-30
RECURRING REVENUES						
Property Taxes	\$ 89.74	\$ 95.69	6.6% \$ 99.88	4.4% \$ 105.81	5.9% \$ 111.16	5.1% \$ 117.13
Sales & Use Taxes	29.25	32.98	12.8% 33.87	2.7% 34.77	2.7% 35.69	2.6% 36.63
Transient Occupancy Tax	13.58	13.29	-2.1% 13.70	3.1% 14.30	4.4% 14.60	2.1% 14.72
Beachfront TOT	2.86	3.59	25.4% 3.70	3.0% 3.81	3.0% 3.92	3.0% 4.04
All Other Taxes	4.90	5.49	12.0% 5.60	2.0% 5.71	2.0% 5.82	1.9% 5.94
Franchise Fees	4.40	4.56	3.6% 4.55	-0.2% 4.55	0.0% 4.54	-0.2% 4.54
Licenses & Permits	5.47	4.97	-9.1% 4.98	0.2% 4.98	0.0% 4.98	0.0% 4.99
Fines & Forfeitures	4.18	4.28	2.4% 4.28	0.0% 4.28	0.0% 4.28	0.0% 4.28
Use of Money & Property	7.86	9.86	25.4% 9.67	-1.9% 9.78	1.1% 9.90	1.2% 10.02
Intergovernmental	0.56	0.56	0.0% 0.56	0.0% 0.56	0.0% 0.56	0.0% 0.56
Ambulance Billing	8.53	9.80	14.9% 10.00	2.0% 10.20	2.0% 10.50	2.9% 10.82
Charges for Services	25.10	25.57	1.9% 25.79	0.9% 26.01	0.9% 26.20	0.7% 26.24
Transfers In & Other Revenues	19.85	20.54	3.5% 20.72	0.9% 21.16	2.1% 21.60	2.1% 22.08
TOTAL RECURRING REVENUES	\$ 216.28	\$ 231.18	6.9% \$ 237.30	2.6% \$ 245.92	3.6% \$ 253.75	3.2% \$ 261.99
RECURRING EXPENDITURES						
Personnel						
Compensation Cost	79.84	85.33	6.9% 89.69	5.1% 93.53	4.3% 97.24	4.0% 100.79
Overtime	7.62	8.04	5.5% 8.13	1.2% 8.38	3.0% 8.63	3.0% 8.88
PERS	32.91	35.74	8.6% 38.51	7.8% 40.79	5.9% 42.83	5.0% 45.55
Pension Bond	4.55	0.26	-94.2%			
Health Insurance	13.04	12.81	-1.7% 13.45	5.0% 14.12	5.0% 14.83	5.0% 15.57
Workers Comp	5.78	6.05	4.7% 6.35	4.9% 6.62	4.3% 6.89	4.0% 7.14
Other Benefits	4.21	5.03	19.5% 5.17	2.9% 5.29	2.3% 5.44	2.8% 5.56
<i>Personnel Cost Subtotal</i>	<i>\$ 147.93</i>	<i>\$ 153.25</i>	<i>3.6% \$ 161.31</i>	<i>5.3% \$ 168.73</i>	<i>4.6% \$ 175.85</i>	<i>4.2% \$ 183.50</i>
Maintenance & Operations	35.90	35.80	-0.3% 36.48	1.9% 37.19	1.9% 37.91	1.9% 38.49
Rebate for OBR	2.10	2.80	33.6% 2.88	3.0% 1.96	-32.1% 2.02	3.0% 2.08
Rebate for Carmax	0.59	0.61	3.5% 0.63	3.5% 0.65	3.5% 0.67	3.5% 0.69
Transfers Out & Internal Service Charges	32.20	34.93	8.5% 33.08	-5.3% 34.18	3.3% 35.05	2.5% 35.23
	\$ 218.71	\$ 227.38	4.0% \$ 234.38	3.1% \$ 242.71	3.6% \$ 251.51	3.6% \$ 260.00
One-time cost from Fund Balance	\$ (3.43)					
TOTAL RECURRING EXPENDITURES	\$ 215.28	\$ 227.38	5.6% \$ 234.38	3.1% \$ 242.71	3.6% \$ 251.51	3.6% \$ 260.00
<i>Surplus/(Shortfall)</i>	<i>\$ 1.00</i>	<i>\$ 3.80</i>	<i>\$ 2.92</i>	<i>\$ 3.21</i>	<i>\$ 2.24</i>	<i>\$ 1.99</i>

ECONOMIC OUTLOOK

Recent economic indicators highlight continued growth in the U.S. economy, though at a moderated pace compared to previous quarters. According to the Bureau of Economic Analysis (BEA), real Gross Domestic Product (GDP) increased at an annual rate of 2.8% in the third quarter of 2024, following a 3.0% rise in the second quarter. This growth was primarily driven by robust consumer spending, which surged at a 3.7% annual rate, the fastest pace since early 2023, supported by rising wages and easing inflation, as noted by the BEA. Analysts from Ernst & Young (EY) further project that real GDP growth will average 2.7% in 2024, slowing to 2.0% in 2025 and 1.7% in 2026. Inflationary pressures are expected to continue diminishing, with headline inflation projected at 2.5% and core personal consumption expenditures (PCE) inflation at approximately 2.8% by the end of 2024. Meanwhile, the labor market remains resilient, with unemployment holding steady at 4.1% by late 2024, reflecting stability despite decelerating job growth.

GENERAL FUND FIVE-YEAR FORECAST

The October 2024 University of California, Los Angeles (UCLA) Anderson Forecast similarly anticipates a period of subpar growth for the U.S. economy in 2024, though it does not foresee a recession. For California, the report highlights a comparable outlook, with the state expected to maintain growth due to strong consumer spending and stimulative fiscal policies. UCLA Anderson economists note that higher interest rates have not dampened demand for the state's limited housing stock. Instead, they expect new state housing policies to encourage recovery in the housing sector, with a subsequent period of solid growth in new home production beginning in 2025. California is projected to outpace national economic growth in 2025 and 2026, bolstered by its dynamic housing and construction sectors.

In developing this Five-Year Forecast, these economic indicators and expert analyses were carefully considered. For example, a Consumer Price Index (CPI) of 3% was applied to maintenance and operations budgets for Fiscal Year (FY) 2025-26, reflecting anticipated inflation trends. This follows adjustments of 5%, 3.5%, and 3.5% in the previous three years, aimed at keeping pace with inflation.

It is important to recognize that while these forecasts reflect national and state trends, they may not directly mirror Oceanside's economic outlook. Locally, Oceanside continues to grow, supported by strong home sales and ongoing construction of commercial properties and hotels. These developments are expected to drive consistent incremental increases in property tax and transient occupancy tax revenues over the next several years, reinforcing the city's fiscal health.

DEMOGRAPHIC TRENDS

Population - Oceanside's 2024 population per the California Department of Finance is 171,483.

Inflation — The City of Oceanside monitors the Consumer Price Index for All Urban Consumers (CPI-U) for San Diego, CA, as reported by the U.S. Department of Labor. This index measures the change in prices paid by consumers for goods and services, reflecting spending patterns. The most recent data, released in December 2024, indicates that the CPI-U for San Diego increased by 2.6% over the 12 months ending in November 2024. According to the U.S. Department of Labor, this represents a deceleration compared to the 5.2% increase reported in November 2023.

The slowdown in inflation is largely attributed to a significant decline in energy prices, which fell by 11.9% over the year, primarily due to decreases in gasoline prices. Additionally, prices for natural gas services declined by 13.3%, and electricity prices decreased by 11.8%. However, food prices rose by 6.3%, with food away from home seeing a notable increase of 11.7%. These figures highlight that while overall inflation has moderated, consumers continue to face higher costs in specific categories, particularly food (U.S. Department of Labor, Bureau of Labor Statistics).

Consumer Confidence Index —serves as a barometer of the U.S. economy from the perspective of consumers, reflects individuals' perceptions of current business and employment conditions and their expectations for the next six months regarding business, employment, and income. As of November 2024, the index rose to 111.7, up from 109.6 in October, according to the Conference Board. This marks the highest level since mid-2023 and suggests growing optimism about the economy's direction (MarketWatch, 2024).

The increase is attributed to decelerating inflation, a strong labor market, and rising stock prices, all of which contribute to consumers feeling more secure about their financial prospects. Additionally, the Expectations Index, which measures consumers' short-term outlook for income, business, and labor market conditions, climbed to 92.3, its strongest reading in nearly three years, reinforcing the positive sentiment (AP News, 2024; MarketWatch, 2024).

This rise in consumer confidence indicates a favorable economic outlook as the nation approaches 2025, potentially leading to increased consumer spending and economic activity.

GENERAL FUND FIVE-YEAR FORECAST

Unemployment Rate – As of October 2024, the unemployment rate in Oceanside was 4.9%, reflecting a slight increase compared to the previous year. This rate is marginally higher than the San Diego County unemployment rate of 4.7%, as reported by the California Employment Development Department (EDD). Statewide, California's unemployment rate stood at 5.4% during the same period, marking a 0.3 percentage point increase from October 2023 (EDD, 2024).

The slight uptick in Oceanside's unemployment rate mirrors broader trends in the labor market across California, where higher interest rates have slowed hiring in certain industries. The increase is consistent with trends observed in the San Diego region, where the unemployment rate rose slightly from 4.6% in September to 4.7% in October 2024, according to EDD's labor market information. Similarly, nationwide data from the U.S. Bureau of Labor Statistics (BLS) attributes rising unemployment rates to shifts in the construction and manufacturing sectors, which have been sensitive to recent economic conditions (BLS, 2024).

These figures highlight the importance of local workforce development initiatives in Oceanside. With continued investments in commercial and industrial projects, Oceanside is well-positioned to stabilize and potentially reduce unemployment rates, even as external economic pressures persist.

REVENUES

Property Tax – The City of Oceanside contracts with HdL Companies for property tax management services. HdL Companies reports the median sale price of a single-family home in Oceanside at \$885,000 in 2024, an 8.59 percent decrease from 2023. However, Oceanside continues to experience commercial and residential construction growth. The City's taxable assessed value increased by 6% or \$1.9 billion, from FY 2023-24. Forecasted revenues based on market trends and timing of future construction project an average increase of 5.5% each year of the next five years.

Sales & Use Tax –The City of Oceanside contracts with HdL Companies for sales tax management services. Oceanside's FY 2023-24 sales came within 0.5% of the Bradley Burns forecast. Sales tax is projected to increase by 12.8 percent in Year 1 based on actuals revenue received in the prior year (FY 2023-24) Spending generating sales taxes is expected to increase slightly in fiscal year 2025-26 with limited expansion anticipated in the following year, resulting in slower growth, which has been factored into our projections.

Projections based on historical data and projected growth is an average increase of 4.7% for the next five years.

Transient Occupancy Tax (TOT) – City's transient occupancy tax revenues (not including the beachfront hotels) are projected to decrease 2.1 percent in Year 1 over the FY 2024-25 adopted budget partially due to changes to the City's Short term rental (STR) ordinance. The \$13.29M revenue projection for Year 1 is based on the actual revenue received in the prior year (FY 2023-24). Year 2 is projected to increase 3.1 percent as Home 2 Suites hotel is expected to open in January 2026 with 136 rooms. Years 3 through 5 is projected to increase an average of 2.4 percent..

Beachfront Hotels (TOT) - City's transient occupancy tax revenues for the Seabird and Mission Pacific hotels are projected to increase 25 percent in Year 1 which is based on the actual revenue received in the prior year (FY 2023-24) of \$3.5M. Years 2 through 5 is expected to increase 3 percent.

All Other Taxes: This category includes business license card room and Measure M Cannabis Business tax revenues. Year 1 is expected to increase 12 percent with all categories seeing steady increases based on the actual revenue received in the prior year (FY 2023-24). Business license tax, the largest contributor to this category, is projected to increase an average of 2 percent in Years 2-5 due to moderate economic growth and ongoing new commercial buildings. Card Room fees are projected to increase 2 percent Years 2 through 5. Measure M Cannabis business tax is also projected to increase 2 percent Years 2 through 5.

GENERAL FUND FIVE-YEAR FORECAST

Franchise Fees: Includes fees from SDG&E, Cox, and AT&T. Overall revenues are projected to decline due to decreasing numbers of cable subscribers and an increase in internet-based options. Year 1 is projected to increase 1.4 percent based on actual SDG&E revenues received in the prior year, then decreasing an average of 0.6 percent in Years 2 through 5 based on historical trends.

Licenses & Permits: A majority of these permits are development and parking related, with the largest portion for building permits and annual parking permits. The forecast projects a 9.1 percent decrease in Year 1 due to new building development trending downward. Years 2 through 5 is projected to remain relatively flat.

Fines & Forfeitures: The majority of these revenues collected by the City are for parking citations and traffic fines. The forecast projects a 2.4 percent increase in Year 1. Years 2 through 5 is projected to remain relatively flat.

Use of Money and Property: The revenues collected in this category are from investment returns, leases and rentals. The forecast projects a 25.4 percent increase in Year 1. based on prior year portfolio performance Years 2 projects a 1.9 percent decrease due to a private vendor vacating part of the City operation center. Years 3 through 5 is projected to increase an average of 1.2 percent.

Intergovernmental: The revenue in this category relies on State and Local programs which can be difficult to project. Years 1 through 5 remains flat.

Ambulance Billing: Rates are adjusted annually each July. Revenues are expected to increase 14.9 percent in Year 1 due to expanded EMT services and the new AB 1705 Medical Transport program which provides increased reimbursements for public providers of ground emergency medical transportation; Years 2 through 5 is projected to increase an average of 2.5 percent.

Charges for Services: This category of revenue includes development-related revenues, fire inspections, parking machine collection and general administration charges. The forecast assumes revenues will increase 1.9 percent in Year 1 due to an increase in land development plan review revenue for projects such as the SIFI and Ubiquity citywide fiber projects. Years 2 through 4 is projected to increase an average of 1 percent. Year 5 is projected to remain flat.

Transfers In & Other Revenue: Transfers from other funds are projected to increase 3.5 percent in Year 1, primarily driven by the overall budgets based on M&O CPI and bargained salary increases. Years 2 through 5 is projected to increase an average of 1.8 percent.

EXPENDITURES

Personnel: Year 1 total costs are projected to increase 3.6 percent. Costs for years 2 through 5 is expected to increase an average of 4.6 percent. An estimate was used for increases for the future bargaining unit agreements throughout the five-year term of the forecast. The estimate was based on recently completed bargaining group's negotiations. All bargaining group's costs approved by Council prior to December 2024 have been included in the forecast.

Other assumptions include:

1. Applicable step increases for each year of the forecast.
 2. Vacancy factor of 2 percent Years 1 through 5.
 3. PERS normal cost pickup by employees.
- Estimated health cap increases for inflation.

GENERAL FUND FIVE-YEAR FORECAST

The primary issue that the City must contend with is the continued CalPERS rate increases which are based on actuarial assumptions and investment returns. CalPERS recalculates the costs on an annual basis so the City cannot rule out further increases. The rates are impacted annually by investment returns, retiree longevity, payroll growth and any actuarial assumption changes by CalPERS. Over the next five years, the total General Fund CalPERS increase is estimated at \$12.65M. The yearly average increase for the next five years is \$2.53M. CalPERS annual required contribution increases have been a concern for some time. Consequently, since FY 2015-16, monies have been "set aside" specifically for this reason. To date, the General Fund has accumulated \$5M to provide reserves to help offset costs should there be an unexpected increase in rates or a reduction in General Fund revenues. Additionally, during FY 2017-18, an IRS Section 115 Trust (Pension Stabilization Trust) was created to earmark funds to be used only for CalPERS expenses. To date, the City has \$17.55M in this trust. No funds have been withdrawn from the trust.

A position reclassification is included in this forecast, with the Senior Information Technologies (IT) Analyst being upgraded to an IT Director position. This reclassification reflects the growing complexity of the City's IT needs, including addressing cybersecurity threats and aligning IT strategies with long-term goals. Establishing IT as a standalone department ensures more focused leadership and operational efficiency. This change results in a net increase of \$96,850 to the IT budget, of which \$51,000 is from the General Fund.

Workers Compensation and General Liability

Workers Compensation costs are projected to increase by an average of 4.3% annually over the next five years, driven by rising healthcare costs, base wage increases, state Labor Code changes, and rulings from the Workers Compensation Appeals Board. To manage long-term liability costs, the City has implemented enhanced safety training, proactive injury management with the City's Third-Party Administrator, and modified duty opportunities to support injured employees returning to work. Staff also aggressively investigates questionable claims and expedites settlements. Over time, these measures aim to reduce exposures and improve Workers Compensation insurance rates.

General Liability costs are similarly rising due to the hardening of liability, property, and cyber insurance markets, which have led to increased claims costs within PRISM, the City's insurance pool provider. For FY 2025-26, PRISM has estimated a 16% rate increase. To address these rising costs, the City has increased its self-insured retention from \$750,000 to \$1 million. These trends are consistent with challenges faced by other public agencies.

Pension Bond – the 2015 Refunding Taxable Pension Obligation Bonds (2005 Taxable Pension Obligation Bonds) debt payments ending August 2025, are reflected in the Personnel category.

Maintenance & Operations – Expenditures in this category include such items as professional and contractual service, equipment maintenance and rental, memberships and subscriptions, training, utilities and a variety of other operating costs for departments funded by the General Fund. The FY 2025-26 budget is based on the prior year with a CPI increase of 3 percent for Year 1, and 2 percent for Years 2 through 5. Departments will have to justify any new expenditure requests.

GENERAL FUND FIVE-YEAR FORECAST

The following expenditures were initially approved as one-time budget increases for FY 2024-25 due to economic uncertainty and a limited projected surplus. However, with a stronger financial outlook, staff recommends transitioning the following allocations, totaling \$700,000, into ongoing expenditures for FY 2025-26 and subsequent years as part of Maintenance & Operations:

- **Fire Suppression:** Replacement of Structural Personal Protective Equipment (PPE) – \$212,100
- **Police Department:** Enhanced funding for Training, Recruiting, and Community Engagement – \$220,000
- **Parks Maintenance:** Irrigation System Repairs – \$166,334
- **Street Sweeping:** Additional support for Radar Feedback and Traffic Signal Parts – \$20,000

Parks and Recreation: Expanded Special Events Programming – \$81,000

Beachfront Hotels Rebate – The Seabird and Mission Pacific beachfront hotels, which opened on May 25, 2021, operate under a TOT rebate agreement with the City, committing to rebate a net present value of \$11.34 million (discounted at 12% as of January 2019) to the developer, SD Malkin. As of April 30, 2024, \$7.93 million in TOT revenues has been reimbursed, equivalent to a discounted present value of \$4.80 million, applied toward the total subsidy. With projected annual revenue growth of 3% starting in year four, the Seabird's rebate is expected to be fully reimbursed by 2033 and Mission Pacific's by 2027. Assuming total beachfront revenue continues to increase by 3% annually, the City is forecasted to retain a total of \$7.3 million in revenue over the course of years 1 through 5 of the forecast. This timeline aligns with the tiered revenue-sharing thresholds and increasing annual limits outlined in the agreement.

CarMax Rebate – The agreement with CarMax, which opened near the end of second quarter of 2022, allows for the City to pay the developer a subsidy not to exceed \$5 million or a 10-year period, whichever occurs first. The subsidy is based on new taxable gross retail sales tax revenue, excluding all Measure X revenues, generated by the project. The City will retain sales tax revenue generated by the project equal to the base amount of \$100,000, increasing by 3% annually during the term of the agreement. To date, a total of \$1.01M has been paid.

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

Risk management costs continue to increase. According to our broker, PRISM, the liability, property and cyber insurance markets have hardened in response to increased claims costs. FY 2025-26 assumes a 13 to 59 percent rate increase for excess insurance layers. These cost increases have been built into the forecast.

Fleet rate increases are an ongoing concern as fuel costs create challenges for planning and budgeting. Vehicle acquisition costs increases and production limitations of commercial type electric vehicles has caused a lack of availability for specific vehicles and equipment.

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

GENERAL FUND FIVE-YEAR FORECAST

Capital Improvement Projects (CIPs) - Staff allocated \$3 million from the FY 2025-26 surplus to fund critical infrastructure investments through Capital Improvement Projects. These funds address maintenance needs, enhance public safety, and support economic growth. This allocation aligns with the City's long-term strategic goals by addressing deferred maintenance and planning for future growth. The \$3 million will be available for CIP project recommendations during the annual CIP budget process.

FUND BALANCE

As of June 30, 2024, the total General Fund balance was \$133.8M. In accordance with the Healthy City Reserve Fund Policy #200-08, a minimum of 12 percent of the General Fund operating expenditure budget (currently at \$24.4M) is identified as a committed fund balance. The General Fund Unassigned Fund Balance available for future capital projects or other City projects/services had \$3.35M as of June 30, 2024.

GUIDE TO THE CITY OF OCEANSIDE CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

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

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

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

CAPITAL IMPROVEMENT PROJECT DEFINED

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



BENEFITS OF THE CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL IMPROVEMENT PROGRAM

The primary benefits provided by the CIP include:

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

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

ADOPTION OF THE CAPITAL IMPROVEMENT PROGRAM

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

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

CAPITAL PROJECTS – DEPARTMENT ROLES AND PRIORITIZATION CATEGORIES



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

DEPARTMENTS AND ROLES

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

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

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

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

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

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

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

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

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

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

PRIORITY CATEGORIES

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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



AMENDING THE CAPITAL IMPROVEMENT PROGRAM BUDGET

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

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

Organization of Included Documents

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

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

CAPITAL IMPROVEMENT PROGRAM

- **TransNet (Fund 212)** – this element includes capital improvement projects outlined in the City’s Regional Transportation Improvement Program (RTIP). Revenue is provided through the San Diego Association of Governments’ (SANDAG) county-wide half-cent sales tax initiative for funding transportation related projects including transit, freeway improvements, new highways and road maintenance.
- **Thoroughfare (Fund 561)** – this element includes capital improvement projects funded with Development Impact Fees in response to SANDAG’s requirement the city collect a congestion fee outlined in the City’s Regional Transportation Congestion Improvement Plan (RTCIP). Fees collected under this program for new developments represents land development’s fair share of the associated costs of the transportation improvements identified in the City’s Circulation Element.
- **Thoroughfare and Signals (Fund 562)** – this element includes capital improvement projects outlined in the City’s CIP. Revenue is provided through Development Impact Fees to cover the costs of bridge construction, roadway improvements, and traffic signal installation to maintain traffic movement throughout the City.
- **Citywide Drainage Program (Fund 516)** – this element includes capital improvement projects to construct storm drain and flood control improvements needed to adequately serve and protect the community citywide. Program funds are collected as part of the Development Impact Fees levied on new land development projects.
- **SB1 Gas Tax (Fund 265)** – this element includes capital improvement projects outlined in the City’s Regional Transportation Improvement Program (RTIP). Revenue is provided through the State gas tax initiative SB-1 for funding transportation related projects.
- **Parks (Fund 598)** – this element includes capital improvement projects outlined in the City’s CIP Program. Development Impact Fees collected provide the funding source to construct park improvements required by future development in accordance with the City’s Master Plan of Parks and Recreation.
- **Municipal Building Projects (Funds 503 & 581)** – this element includes capital improvement projects outlined in the City’s CIP Program. Revenue is provided through General Fund assignment.
- **Water (Funds 712 & 715)** – this element includes capital improvement projects outlined in the City’s Utilities Master Plan and Condition Assessments. Revenue is generated by commodity charges for water usage and DIFs; this is one of the City’s Enterprise Funds Accounts.
- **Sewer (Funds 722 & 726)** – this element includes capital improvement projects outlined in the City’s Utilities Master Plan and Condition Assessments. Revenue is generated by commodity charges associated with sewer usage and DIFs; this is one of the City’s Enterprise Funds Accounts.
- **Harbor (Fund 751)** – this element includes capital improvement projects outlined in the City’s Harbor Assessment Needs. Revenue is generated by harbor use fees, slip rental fees, etc.; this is one of the City’s Enterprise Funds Accounts.
- **Miscellaneous City Capital Projects (Funds 501)** – this element includes capital improvement projects outlined in the City’s CIP Program. Revenue is provided through General Fund assignment.
- **Grants (Funds 272 & 274)** – this element includes City-required matching funds for selected capital improvement projects outlined in the City’s CIP Program. Matching Funds are provided either through General Fund allocations or via the respective Enterprise Fund allocations.

CAPITAL IMPROVEMENT PROGRAM

- **Measure X (Fund 517)** – this element includes capital improvement projects outlined in the City’s Measure X account. The Measure X account is funded through a voter approved local transactions and use tax. Monies collected under this provision are to be used for public safety, roadway, transportation, and public facilities improvements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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



CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget of \$213.5M for FY 2025-26. This amount is contained in the FY 2025-26 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete. CIP projects are divided into programs. A list of these programs follows; this does not include projects listed under Grants or in Enterprise funds such as water, sewer and harbor district:

General 5-Year CIP Draft^A Spending Overview In millions

Fund	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30
TransNet (212)	\$15.05 M	\$7.10 M	\$6.28 M	\$5.04 M	\$1.70 M
SB-1 RMRA (265)	7.12 M	4.04 M	3.94 M	4.04 M	4.04 M
Misc. City Capital (501)	35.70 M	2.65 M	2.65 M	2.65 M	2.65 M
Muni. Facilities (503)	5.15 M	1.47 M	.37 M	.38 M	.61 M
Citywide Drainage (516)	5.43 M	1.00 M	.45 M	.27 M	.28 M
Measure X (517) ¹	29.40 M	8.55 M	8.11 M	8.42 M	10.23 M
Major Thoroughfare (561) ²	10.94 M	1.06 M	.06 M	-	-
Thoroughfare/Signal (562)	2.49 M	.88 M	.89 M	.91 M	.92 M
Community Facilities (581)	2.19 M	.42 M	.42 M	.42 M	.42 M
Parks (598)	10.26 M	.32 M	.33 M	.26 M	.27 M
Total	\$123.73 M	\$27.49 M	\$23.50 M	\$22.39 M	\$21.12 M

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

¹ = This funding program is scheduled to end April 2036 without voter approval of an extension

² = Thoroughfare Fees (congestion management fees) from Developers is split into RTCIP fees, which are collected in this account and are dedicated to the College Blvd. widening project and is reported to SANDAG at audit time; the balance of the fee is collected in Thoroughfare and Signals Fund 562.

Maintenance and Operating (M&O) Expenditure Impacts

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

1. Project: Sewer Centralization

Impact: The Sewer Centralization Program includes the improvements needed to reroute wastewater at the La Salina Wastewater Treatment Plant to the San Luis Rey Water Reclamation Facility in order to centralize all of the City's wastewater, thereby allowing the City to increase production of advanced treated water and/or recycled water. The program aims to meet the City's goal of producing 50% of its water supply locally. The primary project components include the construction of two new sewer lift stations and 6 miles of new pipeline. The proposed alignment is located within existing easements that contain other City utilities near the end of their useful life and will be replaced as well where economically feasible.

2. Project: Pure Water Oceanside

Impact: The Pure Water Oceanside program was completed and operational at the end of 2021. It will reduce the City's reliance on imported water and reduce the costs of purchased water and long-term fixed costs. The estimated annual operating impact of Pure Water Oceanside is \$3.8 million, primarily in energy and chemical costs (\$2.5M), as well as labor and maintenance costs (\$1.3M). The net impact is well over \$6 million in annual water purchase cost savings. The decommissioning of the La Salina Wastewater

CAPITAL IMPROVEMENT PROGRAM

Treatment Facility and reallocation and reduction of plant staff along with efficiencies created through the deployment of Advanced Metering Infrastructure (AMI) were implemented in FY 2021-22. The Annual Operating Costs are estimated at \$509,134. Optimizing the operation of the plant and completion of the Tracer Study will determine if additional advanced treated water can be injected into the Mission Basin aquifer.

3. **Project: Advanced Meter Infrastructure**

Impact: The Advanced Meter Infrastructure (AMI) project includes citywide upgrade of the existing manually-read water meters into automated meters with advanced metering capabilities, providing real-time water use data and improved leak detection and accuracy. The Utility has experienced a reduction in water loss through enhanced early leak detection for its customers.

4. **Project: Wells Expansion and Brine Minimization**

Impact: The Mission Basin Ground Water Purification Facility (MBGPF) Wells Expansion and Brine Minimization Project will increase the plant's current production of local water supply for the City by 30 percent. This will extract and treat the advanced treated water produced by the Pure Water Oceanside program that is injected into the Mission Basin Aquifer for groundwater replenishment. In turn, this will reduce the amount of treated water purchased from the San Diego County Water Authority and effectively improve local water supply reliability. The increased cost to treat more water at the Mission Basin Groundwater Purification Facility will be offset by reduced water purchases. This project is partially funded by a grant from the Bureau of Reclamation.

5. **Project: Downtown Water and Sewer Replacement Phase 2**

Impact: Project is in final design and will include the addition of a recycled water main that will connect to the existing 16-inch recycled water main in the downtown area to Oceanside High School in addition to replacement of a sewer force main to the City's Breakwater Lift Station. This was recently added to the design to avoid disruption of the area when the water and gravity sewer mains in the same streets will be disturbed. Construction is anticipated to start in Spring 2025. This 2-year project is expected to have a long duration to coordinate the project schedule around City events and summer restrictions, while producing local construction jobs. This project aligns with the City's efforts to revitalize the downtown area. Replacing the existing water and sewer infrastructure will improve system reliability to some of the oldest pipelines in the City and accommodate for more growth.

6. **Project: Crown Heights Pedestrian Lighting**

Impact: This project includes installation of solar-powered pedestrian streetlights on Division Street, Grant Street, Missouri Avenue, Home Street, Center Avenue, And Garfield Street within the Crown Heights neighborhood. The additional pedestrian lighting will provide better sidewalk adjacent lighting to supplement the overhead street lights in the heavily pedestrian-dependent neighborhood.

7. **Project: Street Overlay Projects**

Impact: The Street Overlay project is preventative and minimizes impacts to the Streets Operating Program by preventing potholes and cracks that would need repair if annual overlay did not occur. There are no impacts to the Public Works operating and maintenance budget.

8. **Project: Storm Drain Improvements**

Impact: Annual storm drain improvements is preventative and will minimize emergency repairs to deteriorating pipes and potential sinkholes. There is no increased impact to the Public Works operating and maintenance budget.

9. Project: McNeil Street Construction

Impact: The project will allow for a full-width street where only a half-street currently exists. Improvements will include replacement of the existing asphalt, sidewalk, ADA ramps, curb and gutter and cross gutters on the east side of the roadway while installing new sidewalk, curb and gutter and asphalt on the west side of the roadway while also addressing drainage concerns.

10. Project: El Corazon Park Site No.1

Impact: The project will include amenities such as a pump track, open-field area, multi-purpose sports fields, adventure play area, a fitness area, playground, dog park, basketball courts, pickleball courts and restrooms.

11. Project: Buccaneer Beach Restroom and Park Study

Impact: The design and study for these facilities does not have a direct impact on operations and maintenance. Once constructed, the facilities will have a minor increase in required budget which are expected to start with the Fiscal Year 2026-27 budget.

APPENDIX

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
GENERAL GOVERNMENT					
City Council					
Council Aide	5.00	5.00	5.00	-	5.00
Council Member	4.00	4.00	4.00	-	4.00
Mayor	1.00	1.00	1.00	-	1.00
Subtotal	10.00	10.00	10.00	-	10.00
City Clerk					
Administrative Analyst I	-	-	-	1.00	1.00
Administrative Secretary	2.00	2.00	1.00	(1.00)	-
Assistant City Clerk	1.00	1.00	1.00	-	1.00
City Clerk	1.00	1.00	1.00	-	1.00 PT
Document Technician	2.00	2.00	2.00	-	2.00
Program Specialist	1.00	1.00	2.00	-	2.00
Records Center Technician	1.00	1.00	1.00	-	1.00
Records Manager	1.00	1.00	1.00	-	1.00
Subtotal	9.00	9.00	9.00	-	9.00
City Treasurer					
Administrative Analyst I	1.00	1.00	1.00	-	1.00
City Treasurer	1.00	1.00	1.00	-	1.00 PT
Treasury Manager	1.00	1.00	1.00	-	1.00
Subtotal	3.00	3.00	3.00	-	3.00
City Manager					
<i>City Manager</i>					
Administrative Analyst I	-	1.00	1.00	(1.00)	-
Administrative Analyst II	-	-	-	1.00	1.00
Administrative Secretary Unfunded	2.00	-	-	-	-
Assistant City Manager	0.80	0.45	0.45	-	0.45
City Manager	0.76	0.70	0.70	-	0.70
Coastal Zone Administrator	1.00	1.00	1.00	-	1.00
Deputy City Manager	-	0.60	0.60	-	0.60
Homeless Services Manager	-	-	1.00	-	1.00
Management Analyst	1.00	-	-	-	-
Program Specialist	1.00	-	-	-	-
Senior Management Analyst	-	1.00	1.00	-	1.00
	6.56	4.75	5.75	-	5.75
<i>Economic and Community Development</i>					
Assistant City Manager	-	0.35	0.35	-	0.35
Deputy City Manager	0.45	-	-	-	-
Economic Development Director (unfunded)	1.00	-	-	-	-
Economic Development Manager	1.00	1.00	1.00	-	1.00
Economic Development Specialist	1.00	1.00	1.00	-	1.00
	3.45	2.35	2.35	-	2.35
Subtotal	10.01	7.10	8.10	-	8.10
City Attorney					
Assistant City Attorney	2.95	2.95	2.95	(1.00)	1.95
Chief Assistant City Attorney	-	-	-	1.00	1.00
City Attorney	1.00	1.00	1.00	-	1.00
Legal Secretary	1.00	1.00	-	-	-
Senior Deputy City Attorney	2.00	2.00	2.00	-	2.00
Senior Legal Secretary	1.00	1.00	2.00	-	2.00
Senior Paralegal	1.00	1.00	1.00	-	1.00
Subtotal	8.95	8.95	8.95	-	8.95

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
Financial Services					
Accounting Clerk	1.00	1.00	-	-	-
Administrative Analyst I	-	-	1.00	(1.00)	-
Administrative Analyst II	-	-	-	1.00	1.00
Accounting Manager	1.00	1.00	1.00	-	1.00
Accounting Specialist II	1.00	1.00	1.00	(1.00)	-
Accounting Technician	1.00	1.00	1.00	1.00	2.00
Assistant City Manager	0.20	0.20	0.20	-	0.20
Budget Manager	1.00	1.00	1.00	-	1.00
Business License Inspector	1.00	-	-	-	-
Code Enforcement Officer I	-	1.00	1.00	-	1.00
Customer Account Representative I	2.00	2.00	2.00	-	2.00
Customer Account Representative II	12.00	11.90	11.90	-	11.90
Customer Service Supervisor	2.00	-	-	-	-
Financial Services Director	1.00	1.00	1.00	-	1.00
Financial Services Division Manager	1.00	1.00	1.00	-	1.00
Management Analyst	2.00	1.00	1.00	-	1.00
Payroll Supervisor	-	-	1.00	-	1.00
Payroll Technician II	1.00	1.00	1.00	-	1.00
Principal Management Analyst	-	-	-	1.00	1.00
Senior Customer Account Representative	4.00	4.00	4.00	-	4.00
Senior Management Analyst	-	1.00	1.00	(1.00)	-
Senior Payroll Technician	1.00	1.00	-	-	-
Supervising Accountant	1.00	1.00	1.00	-	1.00
Revenue Operations Supervisor	-	2.00	2.00	-	2.00
Subtotal	33.20	33.10	33.10	-	33.10
Human Resources					
Deputy City Manager	-	0.25	0.25	-	0.25
Human Resources Analyst I	-	-	-	1.00	1.00
Human Resources Analyst II	2.00	2.00	2.00	-	2.00
Human Resources Assistant - HR Admin	0.60	-	-	-	-
Human Resources Director	0.60	0.60	0.60	-	0.60
Human Resources Division Manager	1.00	1.00	1.00	-	1.00
Human Resources Technician - HR Admin	3.00	3.00	3.00	(1.00)	2.00
LOA (unfunded)	2.00	-	-	-	-
Management Analyst	0.60	0.60	0.60	-	0.60
Principal Human Resources Analyst	-	1.00	1.00	-	1.00
Senior Human Resources Analyst	1.00	-	-	-	-
Subtotal	10.80	8.45	8.45	-	8.45
<i>Risk Management/Workers Comp</i>					
Assistant City Attorney	0.05	0.05	0.05	-	0.05
Human Resources Analyst I	1.00	1.00	1.00	-	1.00
Human Resources Assistant - HRAdmin	0.40	1.00	1.00	(1.00)	-
Human Resources Director	0.40	0.40	0.40	-	0.40
Human Resources Technician -Work Comp	1.00	1.00	1.00	1.00	2.00
Management Analyst	0.40	0.40	0.40	-	0.40
Risk Manager	1.00	1.00	1.00	-	1.00
Subtotal	4.25	4.85	4.85	-	4.85
Information Technologies					
<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
Information Technologies Division Manager	0.15	0.15	0.15	(0.15)	-
IT Director	-	-	-	0.15	0.15
Subtotal	4.30	4.30	4.30	-	4.30

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Information Technologies (continued)</i>					
<i>Information Technologies</i>					
Applications Analyst II	1.00	2.00	1.00	-	1.00
Applications Analyst III	1.00	1.00	2.00	(1.00)	1.00
Applications Analyst IV	2.85	2.85	2.85	1.00	3.85
City Manager	0.04	-	-	-	-
Deputy City Manager	-	0.05	0.05	-	0.05
Information Systems Analyst I	1.00	1.00	-	-	-
Information Systems Analyst II	1.00	1.00	-	-	-
Information Systems Analyst II (unfunded)	1.00	-	-	-	-
Information Systems Analyst III	1.00	1.00	2.00	-	2.00
Information Systems Analyst IV	3.00	3.00	4.00	-	4.00
Information Technologies Division Manager	0.85	0.85	0.85	0.15	1.00
IT Director	-	-	-	0.85	0.85
IT Procurement Analyst	1.00	1.00	1.00	-	1.00
IT Security Officer	1.00	1.00	-	-	-
Senior Information Technologies Analyst	1.00	1.00	1.00	(1.00)	-
Subtotal	15.74	15.75	14.75	-	14.75
Subtotal	20.04	20.05	19.05	-	19.05
 MEASURE X					
<i>Police</i>					
Community Services Officer	28.00	28.00	8.00	3.00	11.00
Police Officer	2.00	2.00	2.00	-	2.00
Subtotal	30.00	30.00	10.00	3.00	13.00
<i>Fire</i>					
Emergency Medical Technician I	9.00	15.00	17.00	-	17.00
Emergency Medical Technician II	6.00	6.00	7.00	-	7.00
Fire Battalion Chief (56 Hour)	-	-	-	2.00	2.00
Fire Captain (40-hr)	0.25	0.25	0.25	-	0.25
Fire Captain (56-hr)	0.30	0.30	0.30	-	0.30
Fire Engineer (56-hr)	0.30	0.30	0.30	-	0.30
Firefighter Paramedic (40-hr)	0.33	0.33	1.33	(1.00)	0.33
Firefighter Paramedic (56-hr)	0.40	3.40	2.40	1.00	3.40
Subtotal	16.58	25.58	28.58	2.00	30.58
<i>Neighborhood Services</i>					
Management Analyst	1.00	1.00	1.00	-	1.00
Senior Management Analyst	-	1.00	1.00	(1.00)	-
Subtotal	1.00	2.00	2.00	(1.00)	1.00
Subtotal	47.58	57.58	40.58	4.00	44.58
PUBLIC SAFETY					
<i>Police</i>					
Administrative Secretary	1.00	1.00	1.00	(1.00)	-
Administrative Analyst II	-	-	-	1.00	1.00
Assistant Police Chief	-	1.00	1.00	-	1.00
Communications Supervisor	4.00	4.00	4.00	-	4.00
Community Services Officer	4.00	4.00	7.00	(1.00)	6.00
Community Services Officer (unfunded)	3.00	-	-	-	-
Community Services Supervisor	1.00	1.00	1.00	-	1.00
Crime Analysis and Intelligence Manager	-	-	1.00	-	1.00
Crime and Intelligence Analysis Supervisor	1.00	1.00	-	-	-
Crime and Intelligence Analyst	-	1.00	1.00	-	1.00
Crime Prevention Specialist	1.00	1.00	1.00	-	1.00
Crime Prevention Specialist (unfunded)	1.00	-	-	-	-
Digital Forensics Analyst	1.00	1.00	1.00	-	1.00
Evidence & Property Supervisor	1.00	1.00	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Police (continued)</i>					
Field Evidence Technician	5.00	5.00	-	-	-
Field Evidence Technician (unfunded)	3.00	-	-	-	-
Forensic Specialist	-	-	6.00	-	6.00
Forensic Supervisor	-	-	1.00	-	1.00
Forensic and Evidence Manager	-	-	1.00	-	1.00
Latent Print Examiner	1.00	1.00	1.00	-	1.00
Management Analyst	-	-	1.00	-	1.00
Office Specialist II (unfunded)	1.00	-	-	-	-
Police Captain	3.00	3.00	3.00	-	3.00
Police Chief	1.00	1.00	1.00	-	1.00
Police Lieutenant	9.00	10.00	10.00	-	10.00
Police Officer	184.00	174.00	174.00	-	174.00
Police Officer (unfunded)	2.00	-	-	-	-
Police Officer Recruit	1.00	-	-	-	-
Police Public Information Officer	1.00	1.00	-	-	-
Police Public Media Relations Manager	-	-	1.00	-	1.00
Police Records Manager	1.00	1.00	1.00	-	1.00
Police Records Supervisor	2.00	2.00	2.00	-	2.00
Police Records Supervisor (unfunded)	1.00	-	-	-	-
Police Records Technician	13.00	13.00	13.00	-	13.00
Police Records Technician (unfunded)	1.00	-	-	-	-
Police Sergeant	27.00	28.00	28.00	-	28.00
Police Services Administrator	-	-	1.00	-	1.00
Principal Management Analyst	1.00	1.00	1.00	-	1.00
Program Specialist	3.00	3.00	2.00	1.00	3.00
Public Safety Call Taker	2.00	2.00	2.00	(1.00)	1.00
Public Safety Call Taker (unfunded)	1.00	-	-	-	-
Public Safety Communications Manager	1.00	1.00	1.00	-	1.00
Public Safety Dispatcher	23.00	23.00	23.00	1.00	24.00
Senior Crime & Intelligence Analyst	2.00	2.00	2.00	-	2.00
Senior Evidence & Property Technician	3.00	3.00	3.00	-	3.00
Senior Field Evidence Technician	6.00	6.00	-	-	-
Senior Office Specialist	4.00	4.00	4.00	-	4.00
Senior Office Specialist (unfunded)	1.00	-	-	-	-
Senior Police Records Technician	3.00	3.00	3.00	-	3.00
Subtotal	324.00	303.00	304.00	-	304.00
<i>Fire</i>					
Accounting Specialist II	1.00	1.00	1.00	-	1.00
Administrative Analyst II	1.00	1.00	1.00	(1.00)	-
Administrative Secretary	1.00	1.00	1.00	-	1.00
Assistant Fire Marshal	1.00	1.00	1.00	-	1.00
Beach Lifeguard - Captain	1.00	1.00	1.00	-	1.00
Beach Lifeguard - Lieutenant	2.00	3.00	3.00	-	3.00
Beach Lifeguard - Sergeant	4.00	7.00	8.00	-	8.00
Deputy Fire Chief	1.00	1.00	1.00	-	1.00
Emergency/Disaster Management Coordinator	-	-	0.55	-	0.55
Emergency Medical Technician I	3.00	6.00	3.00	-	3.00
EMS Specialist	-	-	-	1.00	1.00
Fire Battalion Chief (40 Hour)	3.00	3.00	2.00	-	2.00
Fire Battalion Chief (56 Hour)	3.00	3.00	4.00	1.00	5.00
Fire Captain (40 Hour)	1.75	4.75	2.75	1.00	3.75
Fire Captain (56 Hour)	27.70	24.70	26.70	(1.00)	25.70

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Fire (continued)</i>					
Fire Chief	1.00	1.00	1.00	-	1.00
Fire Engineer (40 Hour)	-	1.00	1.00	(1.00)	-
Fire Engineer (56 Hour)	26.70	25.70	25.70	1.00	26.70
Fire Plans Examiner	2.00	2.00	2.00	-	2.00
Fire Safety Specialist	2.00	2.00	2.00	-	2.00
Firefighter Paramedic (40 Hour)	1.67	2.67	8.67	(2.00)	6.67
Firefighter Paramedic (56 Hour)	46.60	48.60	42.60	2.00	44.60
Management Analyst	1.00	1.00	1.00	(1.00)	-
Medical Services Officer	1.00	1.00	1.00	-	1.00
Office Specialist I	1.00	1.00	-	-	-
Office Specialist II	1.00	-	1.00	-	1.00
Permit Technician I	-	1.00	1.00	-	1.00
Program Specialist	1.00	1.00	1.00	-	1.00
Senior Beach Lifeguard	4.00	7.00	7.00	-	7.00
Senior Office Specialist	-	-	-	-	-
Senior Management Analyst	-	-	-	1.00	1.00
Subtotal	139.42	152.42	150.97	1.00	151.97

PUBLIC WORKS

<i>Public Works</i>					
Active Transportation Coordinator	-	-	1.00	-	1.00
Administrative Analyst II	1.00	1.00	1.00	-	1.00
Administrative Secretary	-	-	-	1.00	1.00
Associate Engineer	0.50	0.50	0.50	-	0.50
Associate Traffic Engineer	0.86	0.86	0.86	-	0.86
Automotive Technician I	1.00	-	-	-	-
Automotive Technician II	-	1.00	1.00	-	1.00
Automotive Technician III	6.00	6.00	6.00	-	6.00
City Traffic Engineer	0.10	0.10	0.10	-	0.10
Deputy City Manager	0.10	0.10	0.10	-	0.10
Electrician	3.83	3.83	0.83	-	0.83
Electrician/Traffic Maint Supv	1.00	1.00	-	-	-
Fleet Manager	-	-	1.00	-	1.00
Fleet Supervisor	1.00	1.00	1.00	-	1.00
Garage Service Worker	3.00	3.00	3.00	(1.00)	2.00
Lead Automotive Technician	1.00	1.00	1.00	-	1.00
Maintenance Specialist	9.00	9.00	9.00	(1.00)	8.00
Maintenance Supervisor	1.00	2.00	1.00	-	1.00
Maintenance Worker II	20.00	20.00	20.00	-	20.00
Maintenance Worker III	11.00	11.00	11.00	-	11.00
Mechanic II	1.00	1.00	1.00	-	1.00
Ordinance Enforcement Supervisor	1.00	-	-	-	-
Parking Enforcement Officer I	3.00	2.00	1.00	-	1.00
Parking Enforcement Officer II	5.00	6.00	8.00	-	8.00
Parking Enforcement Supervisor	-	1.00	1.00	-	1.00
Parking Meter Technician	1.00	1.00	1.00	-	1.00
Parks & Beaches Maintenance Supervisor	1.00	1.00	1.00	(1.00)	-
Principal Management Analyst	-	-	1.00	-	1.00
Public Works Director	0.80	0.80	0.80	-	0.80
Public Works Division Manager	1.00	1.00	1.00	-	1.00
Purchasing Technician	1.00	-	-	1.00	1.00
Senior Electrical/Traffic Maintenance Supervisor	-	-	1.00	-	1.00
Senior Maintenance Supervisor	-	-	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Public Works (continued)</i>					
Senior Traffic Signal Technician	-	-	1.00	-	1.00
Sustainability Program Administrator	-	-	0.10	-	0.10
Senior Engineering Assistant	1.00	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	-	-	-
Senior Parks & Beaches Maintenance Supervisor	-	-	-	1.00	1.00
Traffic Signal Technician	-	-	2.00	-	2.00
Senior Parking Enforcement Officer	2.00	2.00	2.00	-	2.00
Urban Forestry/Landscape Supervisor	-	-	-	1.00	1.00
	79.19	79.19	82.29	1.00	83.29
<i>Property Management</i>					
Administrative Analyst II	1.00	1.00	1.00	-	1.00
Contract Coordinator	1.00	1.00	1.00	-	1.00
Custodian	4.00	4.00	4.00	-	4.00
Customer Account Representative II	-	0.10	0.10	-	0.10
Electrician	1.00	1.00	1.00	-	1.00
Lead Custodian	1.00	1.00	1.00	-	1.00
Maintenance Specialist	2.00	2.00	1.00	1.00	2.00
Maintenance Supervisor	-	-	1.00	-	1.00
Maintenance Worker II	5.00	5.00	5.00	-	5.00
Maintenance Worker III	1.00	1.00	1.00	-	1.00
Property Agent I	3.00	3.00	2.00	-	2.00
Property Agent II	-	-	1.00	-	1.00
Public Works Director	0.10	0.10	0.10	-	0.10
Real Estate Manager	1.00	1.00	1.00	-	1.00
Senior Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Senior Property Agent	1.00	1.00	1.00	-	1.00
Senior Purchasing Technician	-	1.00	1.00	-	1.00
	22.10	23.20	23.20	1.00	24.20
<i>Harbor</i>					
Administrative Analyst II	1.00	1.00	1.00	-	1.00
City Manager	0.10	0.10	0.10	-	0.10
Customer Account Representative I	1.00	1.00	1.00	-	1.00
Customer Account Representative II	2.00	2.00	2.00	-	2.00
Electrician	1.17	1.17	1.17	-	1.17
Emergency/Disaster Management Coordinator	-	-	0.10	-	0.10
Harbor Division Manager	1.00	1.00	1.00	-	1.00
Maintenance Specialist	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	1.00	(1.00)	-
Maintenance Worker II	6.00	6.00	6.00	-	6.00
Maintenance Worker III	2.00	2.00	2.00	-	2.00
Program Specialist	-	1.00	1.00	-	1.00
Public Works Director	0.10	0.10	0.10	-	0.10
Senior Customer Account Representative	1.00	-	-	-	-
Senior Maintenance Supervisor	-	-	-	1.00	1.00
	17.37	17.37	17.47	-	17.47
Subtotal	118.66	119.76	122.96	2.00	124.96

COMMUNITY DEVELOPMENT

<i>Development Services</i>					
Administrative Analyst II	1.00	1.00	1.00	-	1.00
Administrative Secretary	0.80	0.80	0.80	-	0.80
Assistant Building Official	1.00	1.00	1.00	-	1.00
Assistant Engineer	1.00	-	-	-	-
Associate Engineer	6.25	7.25	8.25	(1.00)	7.25
Associate Planner	3.00	3.00	3.00	-	3.00
Associate Planner Unfunded	1.00	-	-	-	-
Associate Traffic Engineer	2.14	2.14	2.14	-	2.14
Building Inspector II	3.00	3.00	3.00	-	3.00
Building Inspector III	3.00	3.00	3.00	-	3.00
Chief Building Official	1.00	1.00	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Development Services (continued)</i>					
CIP Manager II	1.00	1.00	1.00	-	1.00
City Development Engineer	1.00	1.00	1.00	-	1.00
City Engineer	1.00	1.00	1.00	-	1.00
City Land Surveyor	-	-	-	1.00	1.00
City Manager	0.10	0.20	0.20	-	0.20
City Planner	1.00	1.00	1.00	-	1.00
City Traffic Engineer	0.90	0.90	0.90	-	0.90
Deputy City Manager	0.35	-	-	-	-
Development Services Deputy Director	1.00	-	-	-	-
Development Services Director	-	1.00	1.00	-	1.00
Landscape Architect	1.00	1.00	1.00	-	1.00
Lead Public Works Inspector	2.00	2.00	2.00	-	2.00
Licensed Land Surveyor	1.00	1.00	1.00	(1.00)	-
Management Analyst	-	-	1.00	-	1.00
Permit Technician II	3.00	3.00	3.00	(1.00)	2.00
Permit Technician III	2.00	2.00	2.00	1.00	3.00
Planner II	1.00	1.00	1.00	-	1.00
Plans Examiner III	4.00	4.00	3.00	-	3.00
Principal Civil Engineer	1.00	1.00	1.00	-	1.00
Principal Planner	3.00	3.00	3.00	-	3.00
Program Specialist	2.00	2.00	1.00	-	1.00
Public Works Inspector	4.00	4.00	4.00	-	4.00
Senior Building Inspector	1.00	1.00	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	1.00	-	1.00
Senior Engineering Assistant	1.00	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	1.00	-	1.00
Senior Office Specialist	2.00	2.00	2.00	-	2.00
Senior Planner	2.00	2.00	2.00	-	2.00
Sustainability Program Administrator	-	-	0.50	-	0.50
	61.54	60.29	60.79	(1.00)	59.79
<i>Code Enforcement</i>					
Administrative Secretary	0.20	0.20	0.20	-	0.20
Code Enforcement Division Manager	1.00	1.00	1.00	-	1.00
Code Enforcement Officer II	9.00	9.00	9.00	-	9.00
Code Enforcement Officer III	2.00	2.00	2.00	-	2.00
Deputy City Manager	0.10	-	-	-	-
Office Specialist II	1.00	1.00	1.00	-	1.00
Senior Code Enforcement Officer	1.97	1.97	1.97	-	1.97
Senior Office Specialist	1.00	1.00	1.00	-	1.00
	16.27	16.17	16.17	-	16.17
Subtotal	77.81	76.46	76.96	(1.00)	75.96

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
COMMUNITY/CULTURAL SERVICES					
Neighborhood Services					
Accounting Technician	1.00	1.00	1.00	-	1.00
Administrative Analyst II	-	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	1.00	-	1.00
Community Resource Center Assistant	4.00	5.00	-	-	-
Community Resource Specialist	-	-	5.00	-	5.00
Housing and Neighborhood Services Director	1.00	1.00	1.00	-	1.00
Housing Administrator	1.00	1.00	2.00	(1.00)	1.00
Housing Program Analyst	-	-	-	1.00	1.00
Housing Program Manager	1.00	1.00	-	1.00	1.00
Housing Specialist I	7.00	7.00	7.00	-	7.00
Housing Specialist II	1.00	1.00	1.00	(1.00)	-
Housing Technician	2.00	2.00	2.00	-	2.00
Management Analyst	1.00	1.00	2.00	-	2.00
Management Analyst - Provisional	-	-	-	1.00	1.00
Office Specialist II	2.00	2.00	2.00	-	2.00
Program Specialist	1.00	1.00	1.00	-	1.00
Senior Code Enforcement Officer	0.03	0.03	0.03	-	0.03
Senior Management Analyst	-	-	-	1.00	1.00
Supervising Accountant	1.00	1.00	1.00	-	1.00
Supervising Housing Specialist	1.00	1.00	-	-	-
Subtotal	25.03	27.03	27.03	2.00	29.03
Parks and Recreation					
Administrative Analyst I	-	-	1.00	-	1.00
Aquatics Program Administrator	1.00	1.00	1.00	-	1.00
Aquatics Technician	4.00	4.00	4.00	-	4.00
Custodian	2.00	2.00	2.00	-	2.00
Management Analyst	2.00	1.00	1.00	-	1.00
Office Specialist II	1.00	1.00	-	-	-
Parks and Recreation Director	1.00	1.00	1.00	-	1.00
Parks and Recreation Division Manager	1.00	1.00	1.00	-	1.00
Parks & Recreation Programs Administrator	-	1.00	1.00	-	1.00
Program Specialist	1.00	1.00	1.00	-	1.00
Recreation Specialist II	5.00	6.00	6.00	-	6.00
Recreation Specialist II - provisional	-	-	-	1.00	1.00
Recreation Supervisor	4.00	4.00	4.00	1.00	5.00
Special Events Administrator	-	-	1.00	-	1.00
Special Events Coordinator	1.00	1.00	-	-	-
Subtotal	23.00	24.00	24.00	2.00	26.00
Library					
Accounting Specialist II	1.00	1.00	1.00	-	1.00
Administrative Secretary	1.00	-	-	-	-
Community Outreach Coordinator	1.00	-	-	-	-
Librarian I	2.00	3.00	1.00	1.00	2.00
Librarian I - 32 hrs	-	-	1.00	-	1.00
Librarian II	2.00	2.00	3.00	(1.00)	2.00
Library Assistant	1.00	-	-	1.00	1.00
Library Assistant - 25 hr	2.00	1.00	1.00	-	1.00 PT
Library Assistant - 32 hrs	-	3.00	3.00	-	3.00

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Library (continued)</i>					
Library Director	1.00	1.00	1.00	-	1.00
Library Division Manager	2.00	2.00	2.00	-	2.00
Library Technician	4.00	4.00	4.00	(1.00)	3.00
Library Technician - 25 hr	2.00	2.00	2.00	-	2.00 PT
Literacy Coordinator	1.00	1.00	1.00	(1.00)	-
Principal Librarian	3.00	3.00	3.00	-	3.00
Program Specialist	-	1.00	1.00	-	1.00
Senior Librarian	4.00	5.00	5.00	1.00	6.00
Senior Library Assistant	1.00	2.00	2.00	-	2.00
Subtotal	28.00	31.00	31.00	-	31.00

ENTERPRISE FUNDS

<i>Water Utilities</i>					
Administrative Analyst II	1.00	1.00	1.00	-	1.00
Administrative Secretary	-	-	-	1.00	1.00
Advanced Water Plant Operator III	-	-	-	3.00	3.00
Advanced Water Treatment Chief Plant Operator	-	-	-	1.00	1.00
Asset Management Administrator	-	1.00	1.00	-	1.00
Assistant Water Utilities Director	-	-	-	1.00	1.00
Associate Chemist	1.00	1.00	1.00	-	1.00
Assistant Engineer	1.00	1.00	1.00	(1.00)	-
Associate Engineer	1.25	1.25	1.25	1.00	2.25
Chief Plant Operator	4.00	4.00	4.00	(4.00)	-
CIP Manager III	1.00	1.00	1.00	-	1.00
Code Enforcement Officer I	1.00	-	-	-	-
Code Enforcement Officer II	-	1.00	1.00	-	1.00
Compliance Officer	1.00	1.00	1.00	-	1.00
Compliance Specialist	-	-	1.00	-	1.00
Cross Connection Control Technician	1.00	1.00	2.00	-	2.00
Distribution Operator II	1.00	1.00	1.00	-	1.00
Distribution Operator III	4.00	4.00	4.00	-	4.00
Emergency/Disaster Management Coordinator	-	-	0.35	-	0.35
Environmental Compliance Inspector	1.00	1.00	1.00	-	1.00
Environmental Officer	2.00	2.00	3.00	(3.00)	-
Environmental Specialist II	5.00	5.00	5.00	(5.00)	-
Facilities Maintenance Scheduler	1.00	1.00	1.00	-	1.00
Geographic Information Systems Specialist	2.00	1.00	1.00	-	1.00
Geographic Information Systems Supervisor	1.00	1.00	1.00	-	1.00
Instrumentation Supervisor	1.00	1.00	1.00	-	1.00
Instrumentation Technician I	3.00	3.00	3.00	-	3.00
Instrumentation Technician II	2.00	2.00	2.00	-	2.00
Laboratory Analyst	-	-	-	1.00	1.00
Laboratory Assistant	1.00	1.00	1.00	-	1.00
Laboratory Supervisor	1.00	1.00	1.00	-	1.00
Laboratory Technician	2.00	2.00	2.00	(1.00)	1.00
Lead Water Utilities Inspector	1.00	1.00	1.00	-	1.00
Maintenance Worker I	3.00	2.00	2.00	(2.00)	-
Maintenance Worker II	2.00	3.00	3.00	(3.00)	-

AUTHORIZED POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
<i>Water Utilities (continued)</i>					
Management Analyst	4.00	6.00	6.00	-	6.00
Mechanical Technologist I	-	-	-	1.00	1.00
Mechanical Technologist II	8.00	8.00	6.00	4.00	10.00
Mechanical Technologist III	-	-	2.00	-	2.00
Meter Service Worker II	4.00	4.00	2.00	-	2.00
Meter Service Worker III	4.00	3.00	3.00	-	3.00
Meter Services Supervisor	1.00	1.00	1.00	-	1.00
Microbiologist	1.00	1.00	1.00	-	1.00
Office Specialist II	1.00	1.00	1.00	-	1.00
Plant Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Principal Management Analyst	-	1.00	1.00	-	1.00
Principal Water Engineer	1.00	1.00	1.00	(1.00)	-
Senior Chemist	2.00	2.00	2.00	-	2.00
Senior Civil Engineer	2.00	2.00	2.00	-	2.00
Senior Cross Connection Control Technician	-	-	1.00	-	1.00
Senior Distribution Operator	1.00	1.00	1.00	-	1.00
Senior Environmental Specialist	2.00	2.00	2.00	(2.00)	-
Senior Geographic Information Systems Specialist	1.00	2.00	2.00	-	2.00
Senior Management Analyst	1.00	-	-	-	-
Senior Mechanical Technologist	1.00	1.00	1.00	-	1.00
Senior Meter Service Worker	1.00	1.00	1.00	-	1.00
Senior Office Specialist	-	-	1.00	(1.00)	-
Senior Utility Worker	2.00	2.00	2.00	-	2.00
Senior Watershed Protection Specialist	-	-	-	1.00	1.00
Senior Zero Waste Program Specialist	-	-	-	1.00	1.00
Sustainability Program Administrator	-	-	0.40	-	0.40
Utility Supervisor	2.00	2.00	2.00	-	2.00
Utility Worker I	3.00	2.00	2.00	-	2.00
Utility Worker II	9.00	9.00	8.00	(1.00)	7.00
Utility Worker III	14.00	15.00	17.00	1.00	18.00
Wastewater Plant Operator II	1.00	1.00	1.00	-	1.00
Wastewater Plant Operator III	25.00	24.00	24.00	(3.00)	21.00
Wastewater Plant Supervisor	3.00	4.00	4.00	1.00	5.00
Wastewater Treatment Superintendent	-	-	-	1.00	1.00
Water Distribution Supervisor	1.00	1.00	1.00	-	1.00
Water Efficiency Program Manager	-	-	-	1.00	1.00
Water Efficiency Specialist II	-	-	-	1.00	1.00
Water Engineering Manager	-	-	-	1.00	1.00
Water Plant Operator III	11.00	11.00	11.00	-	11.00
Water Treatment Superintendent	-	-	-	1.00	1.00
Water Treatment Supervisor	1.00	1.00	1.00	1.00	2.00
Water Utilities Director	1.00	1.00	1.00	-	1.00
Water Utilities Division Manager	3.00	3.00	3.00	-	3.00
Water Utilities Inspector	1.00	1.00	1.00	-	1.00
Water Utilities Plant Electrician I	3.00	3.00	2.00	-	2.00
Water Utilities Plant Electrician II	2.00	2.00	3.00	-	3.00
Watershed Protection Program Manager	-	-	-	1.00	1.00
Watershed Protection Specialist II	-	-	-	2.00	2.00
Zero Waste Program Manager	-	-	-	1.00	1.00
Zero Waste Program Specialist II	-	-	-	2.00	2.00
Subtotal	163.25	165.25	170.00	2.00	172.00
Total City Authorized	1,056	1,061	1,052	12.00	1,064

The total authorized positions are 1,469 consisting of full time and part time positions of which 405 are hourly extra help and 42.60 are grant-funded.

HOURLY EXTRA HELP POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
City Clerk					
Professional Assistant	1.00	1.00	1.00	-	1.00
Subtotal	1.00	1.00	1.00	-	1.00
City Manager					
Consulting Assistant	1.00	1.00	1.00	-	1.00
Subtotal	1.00	1.00	1.00	-	1.00
Human Resources					
Professional Assistant	1.00	1.00	1.00	1.00	2.00
Subtotal	1.00	1.00	1.00	1.00	2.00
Information Technologies					
Technical Assistant	1.00	1.00	1.00	-	1.00
Subtotal	1.00	1.00	1.00	-	1.00
Measure X					
Emergency Medical Technician	43.00	31.00	35.00	-	35.00
Professional Assistant	-	-	2.00	-	2.00
Technical Assistant	6.00	6.00	6.00	-	6.00
Subtotal	49.00	37.00	43.00	-	43.00
Fire					
Beach Lifeguard I	68.00	68.00	55.00	4.00	59.00
Beach Lifeguard II	19.00	19.00	19.00	-	19.00
Consulting Assistant	2.00	2.00	3.00	(1.00)	2.00
Office Assistant	1.00	1.00	1.00	-	1.00
Professional Assistant	3.00	3.00	3.00	-	3.00
Technical Assistant	6.00	6.00	6.00	2.00	8.00
Subtotal	99.00	99.00	87.00	5.00	92.00
Police					
Beach Safety Officer	5.00	5.00	5.00	-	5.00
Consulting Assistant	7.00	6.00	8.00	-	8.00
Professional Assistant	1.00	1.00	1.00	-	1.00
Office Assistant	4.00	4.00	2.00	(2.00)	-
Police Cadet	1.00	1.00	1.00	1.00	2.00
Subtotal	18.00	17.00	17.00	(1.00)	16.00
Public Works					
Consulting Assistant	1.00	1.00	1.00	-	1.00
Intern	1.00	1.00	1.00	-	1.00
Maintenance Assistant	8.00	5.00	5.00	-	5.00
Office Assistant	3.00	3.00	3.00	-	3.00
Professional Assistant	5.00	5.00	5.00	-	5.00
Subtotal	18.00	15.00	15.00	-	15.00

HOURLY EXTRA HELP POSITIONS

Position Title	FY 2022-23	FY 2023-24	FY 2024-25	changes	FY 2025-26
Development Services					
Consulting Assistant	3.00	3.00	2.00	-	2.00
Intern	1.00	1.00	1.00	-	1.00
Professional Assistant	2.00	2.00	2.00	-	2.00
Technical Assistant	1.00	1.00	1.00	-	1.00
Subtotal	7.00	7.00	6.00	-	6.00
Parks and Recreation					
Lead Seasonal Lifeguard Pool	16.00	16.00	16.00	-	16.00
Maintenance Assistant	1.00	1.00	1.00	-	1.00
Office Assistant	1.00	1.00	1.00	-	1.00
Professional Assistant	2.00	3.00	3.00	-	3.00
Seasonal Aquatics Adventure Instructor	13.00	13.00	13.00	-	13.00
Seasonal Lifeguard Pool	57.00	57.00	57.00	-	57.00
Seasonal Recreation Leader I	10.00	-	-	-	-
Seasonal Recreation Leader II	52.00	84.00	82.00	-	82.00
Subtotal	152.00	175.00	173.00	-	173.00
Library					
Hourly Librarian	-	5.00	7.00	1.00	8.00
Intern	1.00	15.00	12.00	(2.00)	10.00
Library Associate I	10.00	10.00	8.00	-	8.00
Library Associate II	-	14.00	16.00	-	16.00
Maintenance Assistant	1.00	1.00	1.00	-	1.00
Office Assistant	7.00	-	-	-	-
Professional Assistant	9.00	2.00	1.00	-	1.00
Technical Assistant	13.00	-	-	-	-
Subtotal	41.00	47.00	45.00	(1.00)	44.00
Neighborhood Services					
Office Assistant	2.00	2.00	2.00	-	2.00
Seasonal Recreation Leader II	5.00	5.00	5.00	(2.00)	3.00
Technical Assistant	1.00	1.00	1.00	-	1.00
Subtotal	8.00	8.00	8.00	(2.00)	6.00
Water Utilities					
Intern	1.00	1.00	-	-	-
Professional Assistant	10.00	10.00	5.00	-	5.00
Subtotal	11.00	11.00	5.00	-	5.00
Total Hourly Extra Help	407.00	420.00	403.00	2.00	405.00

GRANT POSITIONS

Grant Name	Position Title	FY 2024-25	changes	FY 2025-26
Police				
Latent Print Examiner	Latent Print Examiner	1.00	-	1.00
COPS 2023	Police Cadet	-	2.00	2.00
OUSD Resource Offcrrs FY 23-26	Police Officer	4.00	-	4.00
VUSD School Safety FY 25-28	Police Officer	1.00	-	1.00
	Subtotal	5.00	2.00	8.00
Public Works				
Bicycle Master Plan Coordinator	Active Transportation Coordinator	1.00	-	1.00
	Subtotal	1.00	-	1.00
Library				
Literacy Program ALS	Library Assistant - 32 hrs	0.25	-	0.25
Literacy Program ELS	Hourly Librarian	1.00	-	1.00
	Library Assistant - 32 hrs	0.50	-	0.50
	Library Associate II	2.00	-	2.00
Literacy Program FLS	Library Assistant - 32 hrs	0.25	-	0.25
Lunch at the Library	Hourly Librarian	-	1.00	1.00
	Intern	12.00	(2.00)	10.00
	Librarian I - 32 hrs	1.00	-	1.00
Oceanside Cultural District	Professional Assistant	1.00	-	1.00
	Subtotal	18.00	(1.00)	17.00

GRANT POSITIONS

Grant Name	Position Title	FY 2024-25	changes	FY 2025-26
Neighborhood Services				
4 Kids Sake Afrschl	Seasonal Recreation Leader II	1.00	(1.00)	-
Community Resource Centers	Community Resource Specialist	1.08	(0.48)	0.60
Encampment Resolution Grant	Management Analyst	-	1.00	1.00
Family Self Sufficiency	Housing Specialist I	-	1.00	1.00
Hsng Sct8 Vouchers-CDC	Accounting Technician	-	0.92	0.92
	Housing Program Manager	-	0.92	0.92
	Housing Specialist I	6.58	(1.06)	5.52
	Housing Technician	1.93	(0.01)	1.92
	Management Analyst	1.00	-	1.00
	Office Assistant	2.00	-	2.00
	Office Specialist II	-	0.92	0.92
Teen Programs				
Sec 8 EH Voucher	Seasonal Recreation Leader II	1.00	(1.00)	-
Sec 8 Mainstream 5	Accounting Technician	-	0.04	0.04
	Housing Program Manager	-	0.04	0.04
	Housing Specialist I	0.18	0.06	0.24
	Housing Technician	0.03	0.01	0.04
	Office Specialist II	-	0.04	0.04
Sec 8 Mainstream 5	Accounting Technician	-	0.04	0.04
	Housing Program Manager	-	0.04	0.04
	Housing Specialist I	0.24	-	0.24
	Housing Technician	0.04	-	0.04
	Office Specialist II	-	0.04	0.04
		15.08	1.52	16.60
Total Provisional Positions		39.08	2.52	42.60

TAX APPROPRIATIONS LIMIT

TEN YEAR HISTORY

Fiscal Year	Price Adjustment	X	Population Adjustment	=	Total Adjustment	Appropriations Limit
2016-17	1.0537	X	1.0059	=	1.0599	\$371,329,365
2017-18	1.0369	X	1.0035	=	1.0405	\$386,386,808
2018-19	1.0367	X	1.0039	=	1.0407	\$402,145,293
2019-20	1.0385	X	1.0042	=	1.0428	\$419,387,694
2020-21	1.0373	X	1.0005	=	1.0378	\$435,259,118
2021-22	1.0573	X	0.9987	=	1.0560	\$459,640,369
2022-23	1.0755	X	0.9790	=	1.0529	\$483,978,326
2023-24	1.0444	X	0.9885	=	1.0324	\$499,668,850
2024-25	1.0362	X	1.0024	=	1.0387	\$519,028,078
2025-26	1.0644	X	1.0044	=	1.0691	\$554,884,282

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

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

WHERE DOES MY PROPERTY TAX GO?

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

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

SECURED TAX BILL

TAX BILL YEAR 2018-2019

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

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

2 MAP NO. 000661

3 DOCUMENT NO. 528689

4 DOCUMENT DATE 08-20-08

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

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

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

8 TAX RATE AREA 59088

9 CORTAC NO. ZRC5

10 1st Installment 1/8/18 1439.97

11 2nd Installment 6/30/18 1439.97

12 TOTAL DUE 2879.94

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
AGENCY	RATE / CONTACT #	TAX AMOUNT	AGENCY	RATE / CONTACT #	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	2529.93	FIXED CHARGE ASSMNTS:		
SAN DIEGO COUNTY VOTER APPROVED BOND:			CO MOSQUITO/RAT CTRL	(858) 694-2888	3.00
SAN DIEGO COUNTY UNIFIED SCHOOL	NET 0.00680	171.83	MIRA MESA MOUNT	(619) 533-4779	3.76
COMMUNITY COLLEGE	NET 0.09575	242.34	MWD WTR STANDBY CHR	(607) 753-9864	11.50
METRO WATER DISTRICT	NET 0.01786	45.18	CWA WTR AVAILABILITY	(858) 522-6518	10.00
COUNTY WTR AUTHORITY	NET 0.00610	15.43			
	NET 0.00075	1.70	TOTAL DISTRIBUTION AMOUNT		2879.94
TOTAL ON NET VALUE	1.12726	2851.68			

SECURED TAX BILL

DETACH HERE

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

SECURED PROPERTY TAX
For Fiscal Year 07/01/18 - 06/30/19

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

2 TAX RATE AREA 59088

3 CORTAC NO. ZRC5

4 DUE DATE 02-01-18

5 DELINQUENT AFTER 04-10-18

6 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

AMOUNT DUE FEB. 1, 2019 \$ 1439.97

LATE PAYMENT AFTER APRIL 16, 2019 \$ 1583.97

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

01000C04665123456789010000046651234567899005

DETACH HERE

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

SECURED PROPERTY TAX
For Fiscal Year 07/01/18 - 06/30/19

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

2 TAX RATE AREA 59088

3 CORTAC NO. ZRC5

4 DUE DATE 11-01-15

5 DELINQUENT AFTER 12-10-15

6 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

AMOUNT DUE NOV. 1, 2018 \$ 1439.97

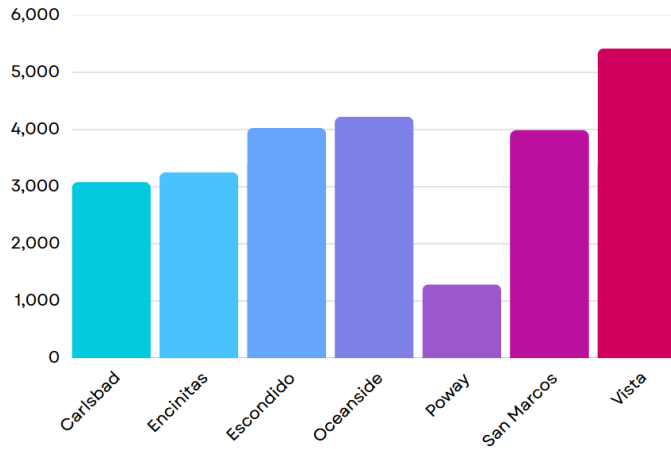
LATE PAYMENT AFTER DEC. 16, 2018 \$ 1583.97

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

01000C04665123456789010000046651234567899005

COMPARATIVE DATA TO SURROUNDING CITIES

RESIDENTS PER SQUARE MILE



City	Population 2025	Square Miles	Residents per square mile
Carlsbad	116,368	37.77	3,081
Encinitas	61,956	19.06	3,251
Escondido	150,425	37.35	4,028
Oceanside	*174,340	41.27	4,224
Poway	50,379	39.08	1,289
San Marcos	97,123	24.35	3,988
Vista	101,599	18.75	5,419

* Department of finance January 2025

Established in 1888, Oceanside is the third largest city in San Diego County and features distinct neighborhoods with unique characteristics. The City’s topography is a series of hills and valleys running to the ocean. While many of Oceanside’s neighborhoods are master-planned communities, there is also a wide assortment of small housing developments, built at different times and taking advantage of specific locations and supplies of land. This diversity in the housing stock gives Oceanside its unique neighborhood identity. Oceanside’s growth rate is slowing as the land supply is shrinking; however, over 1,436 new housing units are under construction and slated to open this year, 1,581 housing units are entitled and 2,854 housing units are proposed to be built in the downtown area in the next five years with average resident incomes of over \$106,184 annually. The 2024 City population estimate is 174,340. Citywide average household income is \$112,195, and the Oceanside labor force is made up of 81,900 people and approximately 4,958 businesses. The top business clusters include healthcare, biotech, food and beverage manufacturing, action sports, and agriculture.



COMPARATIVE DATA TO SURROUNDING CITIES

Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally, Oceanside is part of the Coastal Rail Trail system, with over 12 miles of dedicated class 1 bike trails that add to the overall quality of life of the City. Oceanside is also home to 3.5 miles of wide, sandy beaches, a 1,962-foot municipal fishing pier, and a 1,000-slip harbor with unique restaurants and shops.

The Oceanside Cultural District, located in the heart of Downtown Oceanside, is one the first 14 inaugural districts designated by the California Arts Council for the State of California. Destinations in and around the District include the California Surf Museum, the Oceanside Museum of Art, Artist Alley, and the weekly Farmers Market and Sunset Market. Mission San Luis Rey continues to be a noteworthy destination in inland Oceanside, and the Frontwave Arena in El Corazon, opened in 2024 offering a world-class, 7,000 seat capacity sports and entertainment venue. In addition to recreational and cultural amenities, Oceanside offers a variety of visitor accommodations, including the Mission Pacific Hotel and Seabird Resort. The oceanfront properties opened in Spring 2021, adding 387 rooms to Oceanside's hotel inventory and new fine dining and retail offerings. All of these amenities attract millions of visitors to Oceanside every year from all over the world. Oceanside's location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San Diego, Point Loma Nazarene University, and the University of San Diego. Oceanside is also home to Mira Costa Community College, with more than 8,000 students per semester, one of only 15 California community colleges authorized to offer a bachelor's degree program.



Oceanside is a thriving community that provides all the conveniences of a modern city while maintaining its unique beach culture, and has become a dining destination with many breweries, wineries and unique restaurants establishing themselves in the city. Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a distinct combination of outstanding location, relatively reasonably-priced land and the amenities of a large city – all within a beach community. California's main highway, Interstate 5, runs through Oceanside, as does Highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. The Oceanside Transit Center is a major transit hub for North County San Diego, and includes Breeze and various commuter buses as well as Amtrak, Coaster, Metrolink, and Sprinter train service. The Oceanside Transit Center is slated for a major redevelopment project taking place over the next several years.



Oceanside's downtown activity continues to develop with additional structured parking and a variety of hotel and residential properties that increase day and evening population. As new investment continues in the city, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

* Source: Department of Finance (2025 Estimates) and Claritas Spotlight 2025

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2025	Principal Retired	Outstanding Principal June 30, 2026	FY 2025-26	Source of Funds	Retirement Year
				Principal Debt Service Payment		
GENERAL DEBT OBLIGATIONS						
HUD 108 Loan Series 2019-A - Refinancing of original HUD loan 2008-A for	\$ 1,255,000	\$ 958,000	\$ 1,030,000	\$ 225,000	CDBG	2028
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$ 611,531	\$ 4,580,050	\$ 150,977	\$ 460,554	Lighting District Fund	2025
2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$ 4,970,000	\$ 31,750,000	\$ 270,000	\$ 4,700,000	All City Funds	2025
2019 Oceanside Public Financing Authority Lease Revenue Bonds - El Corazon Aquatics Center Project)	\$ 22,290,000	\$ 930,000	\$21,815,000	\$ 475,000	General Fund	2049
ENTERPRISE DEBT OBLIGATIONS						
2020 Water Revenue Bonds - Acquisition and construction of various capital improvements to the Water System.	\$ 23,550,000	\$ 2,225,000	\$23,050,000	\$ 500,000	Water Fund	2051
2020 WIFA Loan* - Acquisition and construction of various capital improvements to the Water System.	\$ 52,814,791	\$ (3,761,612)	\$52,552,522	\$ 1,268,857	Water Fund	2056
2021 Water Revenue Bonds - Refunding of 2013 Water Revenue Bonds	\$ 7,680,000	\$ 2,080,000	\$ 6,870,000	\$ 810,000	Water Fund	2033
2002 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$ 5,698,213	\$ 45,898,432	\$ 2,874,560	\$ 2,823,652	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital	\$ 2,755,000	\$ 13,020,000	\$ 2,115,000	\$ 640,000	Sewer Fund	2028
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement	\$ 1,602,948	\$ 300,066	\$ 1,509,709	\$ 93,239	Airport Fund	2037
2017 Harbor District Loan From Fleet Management Fund - Crystaliner Vessel	\$ 312,890	\$ 211,671	\$ 288,329	\$ 24,561	Harbor Fund	2036

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2025	Principal Retired	Outstanding Principal June 30, 2026	FY 2025-26	Source of Funds	Retiremen t Year
				Principal Debt Service Payment		
SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS						
2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds	\$ 7,330,000	\$ 4,420,000	\$ 6,755,000	\$ 575,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds	\$ 9,155,000	\$ 3,025,000	\$ 8,730,000	\$ 425,000	Special Assessment	2034
2024 Special Tax Refunding Bond 2001-1 Morro Hills	\$ 6,440,000	\$ -	\$ 6,440,000	\$ -	Special Assessment	2035
2024 Special Tax Refunding Bond 2001-1 Morro Hills Improvement Area	\$ 2,630,000		\$ 2,630,000		Special Assessment	2033
2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds	\$ 7,770,000	\$ 1,575,000	\$ 7,485,000	\$ 285,000	Special Assessment	2038

*Outstanding Principal is an estimate of total loan amount

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

Oceanside manages its debt to ensure the amount of outstanding debt is reasonable and within the limits of any applicable laws. For 2025, the City's authorized general fund debt limit is \$10,686,669.85. 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:	POLICY NUMBER	200-13
Financial Policies	ADOPTED	11-8-11
	REVISED	6-6-12

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

Operating Budget Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

- OB-4** The City will take corrective actions on a quarterly basis during the fiscal year if expenditure and revenue estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of reserves.
- OB-5** In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of fund balance (i.e., reserves) to balance the budget is permitted. In the event that a budget shortfall is projected to continue beyond one year, the planned use of fund balance must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases and/or expenditure decreases.
- OB-6** If, during the annual budget process, it is determined that there will be ongoing projected revenues for the General Fund which will exceed proposed budgeted expenditures, the excess revenues will be budgeted as follows:
- a. 50 percent to enhance the unassigned fund balance
 - b. 50 percent to reduce long-term unfunded liabilities
- OB-7** The annual budget review process should include an assessment to determine if funds are available to operate and maintain proposed capital facilities and other public improvements. If funding is not available for operations and maintenance costs, the City will delay construction of new projects. Funding for new programs and services in operating funds should be limited to the extent that they can be reasonably funded over the near-to-long-term given the current revenue stream (see Council Policy 200-01, Budget Implications of Proposed Programs). Positions funded via grants will terminate when the grant expires (a/k/a "provisional" positions).
- OB-8** The City will use "prudent revenue and expenditure assumptions" in the development of the operating budget. Revenue estimates will be prepared on a conservative basis to minimize the economic fluctuations that could imperil ongoing service programs during the upcoming budget cycle. Revenue increases greater than inflation (i.e., CPI-U semi-annual index for San Diego, CA) will require additional documentation. Debt financing will not be used for operating expenses.
- OB-9** Recognizing that personnel-related expenditures represent the largest portion of the City's operating budget, methods to increase effectiveness and efficiencies of the delivery of City services through technology improvements should receive priority funding if it can forestall the addition of permanent staff. Regular employee positions will be budgeted only in the City's operating funds.

Capital Budget Policies

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

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

Fund Balance Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

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

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

OCEANSIDE CITY COUNCIL POLICY

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

OCEANSIDE CITY COUNCIL POLICY

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

SECTION I: PURPOSE OF DEBT POLICY

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

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

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

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

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.



CITY OF OCEANSIDE

OFFICE OF THE CITY TREASURER

TO: Jill Moya, Financial Services Director
FROM: Silvia Twardy, Accounting Supervisor
DATE: January 16, 2025
SUBJECT: Calculated Authorized Debt Limit for 2025

Oceanside Municipal Code (OMC) Chapter 2, Article IX., Division 2., Section 2.50. (please see https://library.municode.com/ca/oceanside/codes/code_of_ordinances?nodeId=CH2AD_ARTIX_CIFU_DIV2ISDE_S2.50FIREOR, entitled "Fiscal responsibility ordinance.") requires the City Treasurer to calculate and report to you in January of each year the authorized debt limit to be used during that year for the purposes of Ordinance No. 84-19. Please note the following OMC section:

"Sec. 2.50. - Fiscal responsibility ordinance.

The provisions of uncodified Ordinance Number 84-19 apply to the issuance of public debt as defined in that ordinance where the debt service is repaid from city general fund monies and federal general revenue sharing monies ("city funds" as defined in that ordinance) and the amount of the public debt with respect to any one project subject to that ordinance exceeds the 'authorized debt limit' as defined in that ordinance. For 1997 the authorized debt limit is four million six hundred eighty-six thousand sixty-eight dollars and seventy cents (\$4,686,068.70). In January of each year, the city treasurer shall calculate and report to the director of financial services the authorized debt limit to be used during that year for the purposes of Ordinance Number 84-19."

In addition, Ordinance Number 19-ORO228-1 was adopted in April 2019 exempting "projects funded with Measure X proceeds and the El Corazon Aquatic Center project from the voter approval requirement in Ordinance 84-19."

As was the case last January, staff used the U.S. Bureau of Labor Statistics (BLS) Consumer Price Index for all Urban Consumers, San Diego-Carlsbad, California Area to calculate the authorized debt limit for 2025. For the purposes of OMC Section 2.50 requirement, **\$10,686,669.85** has been calculated as the authorized debt limit for 2025.

A pdf copy of the updated spreadsheet created to calculate year-to-year debt limits, using BLS data, is attached.

CC: Jonathan Borrego, City Manager
 Michael Gossman, Asst. City Manager
 Steve Burke, City Attorney
 Phyllis Dominguez, City Treasurer

300 NORTH COAST HIGHWAY • OCEANSIDE, CA 92054 • PHONE: (760) 435-3550

ATTACHMENT A

RESOLUTION NO. 25-R0313-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN APPROPRIATION LIMIT FOR THE FISCAL YEAR 2025-26 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

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

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

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

WHEREAS, an annual appropriations limit must be determined for this City, effective for the Fiscal Year 2025-26, beginning July 1, 2025, and

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

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

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

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit, as set forth in the attached Exhibit "A" is \$554,884,282 for FY 2025-26.

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ATTACHMENT A

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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 4th day of June, 2025, by the following vote:

AYES: Sanchez, Joyce, Figueroa, Robinson, Weiss

NAYS: None

ABSENT: None

ABSTAIN: None


MAYOR OF THE CITY OF OCEANSIDE

APPROVED AS TO FORM:

ATTEST:


CITY CLERK


CITY ATTORNEY

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

EXHIBIT "A"

CITY OF OCEANSIDE
Schedule of Annual Appropriations and Limitation
For Fiscal Year 2025-26

	<u>FY 2025-26</u>
Cumulative Growth Rate	1.0644%
Appropriations Limit	\$554,884,282
Projected Revenues from Proceeds of Taxes	\$159,850,508
Amount Under Appropriations Limit	\$395,033,774
Percentage under Appropriations Limit	71.19%

Article XIII B of the California Constitution - commonly referred to as the Gann Appropriations Limit or "Gann Limit"- sets an annual limit on the amount of tax revenue that can be appropriated by the City of Oceanside. For Fiscal Year 2025–26, the City’s appropriations subject to the limit are projected to be \$159.85 million, which is approximately 71.19% below the allowed limit of \$554.88 million. In accordance with Proposition 111 and Senate Bill 88 (Chapter 60/90), the Gann Limit has been calculated using the combined growth in California per capita income and City population. This compliance confirms that the City’s use of tax revenue remains well within constitutional limits.

ATTACHMENT B

RESOLUTION NO. 25-R0314-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

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WHEREAS, an Operating Budget for Fiscal Year 2025-26 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 30, 2024, and at a public hearing on June 4, 2025, 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 2025-26, and effective as of July 1, 2025 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, 2025, and carried forward to the Fiscal Year 2025-26.

SECTION 3. That the Fiscal Year 2025-26 Operating Budgets on file with the City Manager are hereby approved.

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ATTACHMENT B

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 4th day of June, 2025, by the following vote:

3 **AYES:** Sanchez, Joyce, Figueroa, Robinson, Weiss

4 **NAYS:** None

5 **ABSENT:** None

6 **ABSTAIN:** None

7 
8 MAYOR OF THE CITY OF OCEANSIDE

9 ATTEST:

APPROVED AS TO FORM:

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11 CITY CLERK

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13 CITY ATTORNEY

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2025-26

ATTACHMENT C

RESOLUTION NO. 25-R0315-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X (SALES TAX) OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

WHEREAS, a Measure X Operating Budget for Fiscal Year 2025-26 has been prepared by the City Manager and presented to this Council; and

WHEREAS, the Measure X Oversight Committee (COC) has examined said Measure X Operating Budget at a meeting held on May 8, 2025, and this City Council has examined at a public hearing on June 4, 2025, and conferred with the City Manager and various department heads; and

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

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

SECTION 1. That the Measure X Operating Budget Appropriation Summary, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2025-26, and effective as of July 1, 2025 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, 2025, and carried forward to the Fiscal Year 2025-26.

SECTION 3. That the Fiscal Year 2025-26 Measure X Operating Budgets on file with the City Manager are hereby approved.

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ATTACHMENT C

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 4th day of June, 2025, by the following vote:

3 AYES: Sanchez, Joyce, Figueroa, Robinson, Weiss

4 NAYS: None

5 ABSENT: None

6 ABSTAIN: None

7 
8 MAYOR OF THE CITY OF OCEANSIDE

9 ATTEST:

APPROVED AS TO FORM:

10 
11 CITY CLERK


12 CITY ATTORNEY

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X
OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

ATTACHMENT D

RESOLUTION NO. 25-R0316-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL
IMPROVEMENTS PROGRAM BUDGET FOR FISCAL YEAR 2025-
26**

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WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2025-26 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Capital improvements Program Budget at a workshop held on April 30, 2025 and at a public hearing on June 4, 2025 and conferred with the City Manager and various department heads; and

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

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

SECTION 1. That the Capital Improvements Program Budget Appropriation Summary, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2025-26, and effective as of July 1, 2025 said appropriations are hereby made.

SECTION 2. That the City Manager and the Director of Financial Services, acting concurrently, are hereby authorized to modify appropriations for continuing projects that have been specifically considered in the budgeted amounts in Exhibit "A". Appropriations for continuing projects are to be adjusted to actual remaining balances at June 30, 2025 and carried forward to the Fiscal Year 2025-26.

SECTION 3. That the Capital Improvements Program budget for Fiscal Year 2024-25 on file with the City Manager is hereby approved.

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

ATTACHMENT D

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 4th day of June 2025, by the following vote:

3
4 AYES: Sanchez, Joyce, Figueroa, Robinson, Weiss

5 NAYS: None

6 ABSENT: None

7 ABSTAIN: None

8 
9 MAYOR OF THE CITY OF OCEANSIDE

10 ATTEST:

APPROVED AS TO FORM:

11 
12 _____
13 City Clerk


14 _____
15 City Attorney

16 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
17 OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL
18 IMPROVEMENT PROGRAM BUDGET FOR FISCAL YEAR 2025-
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ATTACHMENT E

RESOLUTION NO. 25-R0317-3

A RESOLUTION OF THE COMMUNITY DEVELOPMENT COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

WHEREAS, an Operating Budget for Fiscal Year 2025-26 has been prepared by the Executive Director and presented to this Commission; and

WHEREAS, this Commission has examined said Operating Budget at a workshop on April 30, 2025, and at a public hearing on June 4, 2025, and conferred with the Executive Director and various department heads; and

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

NOW, THEREFORE, the Community Development Commission of the City of Oceanside does resolve as follows:

SECTION 1. That the Operating Budget Appropriation Summary, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2025-26, and effective as of July 1, 2025 said appropriations are hereby made.

SECTION 2. That the Executive Director and the Director of Financial Services, acting concurrently, are hereby authorized to modify appropriations for continuing programs and projects that have been specifically considered in the budgeted amounts in Exhibit "A." Such appropriations are to be adjusted to actual remaining balances at June 30, 2025 and carried forward to the Fiscal Year 2025-26.

SECTION 3. That the Fiscal Year 2025-26 Operating Budget on file with the City Manager is hereby approved.

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ATTACHMENT E

1 PASSED AND ADOPTED by the Community Development Commission of the City of
2 Oceanside, California, this 4th day of June, 2025, by the following vote:

3 **AYES:** Sanchez, Joyce, Figueroa, Robinson, Weiss

4 **NAYS:** None

5 **ABSENT:** None

6 **ABSTAIN:** None


CHAIRMAN OF THE COMMUNITY
DEVELOPMENT COMMISSION

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8 ATTEST:

9 
10 SECRETARY

APPROVED AS TO FORM:


GENERAL COUNSEL

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A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2025-26

ATTACHMENT F


1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 4th day of June, 2025, by the following vote:

3 **AYES:** Sanchez, Joyce, Figueroa, Robinson, Weiss

4 **NAYS:** None

5 **ABSENT:** None

6 **ABSTAIN:** None

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8 _____
9 PRESIDENT OF THE BOARD OF
10 DIRECTORS OF THE OCEANSIDE
11 SMALL CRAFT HARBOR DISTRICT

12 ATTEST:

13 
14 _____
15 SECRETARY

16 APPROVED AS TO FORM:

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18 _____
19 Harbor District Board Attorney

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A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE OPERATING BUDGET FOR THE FISCAL YEAR 2025-26

ATTACHMENT G

RESOLUTION NO. 25-R0319-2

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**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR
FISCAL YEAR 2025-26**

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2025-26 has been prepared by the Administrative Officer and presented to this Board; and

WHEREAS, this Board has examined said Capital Improvements Program Budget at a workshop held on April 30, 2025, and at a public hearing on June 4, 2025, and conferred with the Administrative Officer and various department heads; and

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

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

SECTION 1. That the Capital Improvements Program Budget, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2025-26, and effective as of July 1, 2025 said appropriations are hereby made.

SECTION 2. That the Administrative Officer and the Director of Financial Services, acting concurrently, are hereby authorized to modify appropriations for continuing programs and projects that have been specifically considered in the budgeted amounts. Such appropriations are to be adjusted to actual remaining balances at June 30, 2025 and carried forward to the Fiscal Year 2025-26.

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ATTACHMENT G


1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 4th day of June, 2025, by the following vote:

3 **AYES:** Sanchez, Joyce, Figueroa, Robinson, Weiss

4 **NAYS:** None

5 **ABSENT:** None

6 **ABSTAIN:** None


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

9 ATTEST:
10 
11 SECRETARY

APPROVED AS TO FORM:

Harbor District Board Attorney

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A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE CAPITAL IMPROVEMENT PROGRAM BUDGET FOR
FISCAL YEAR 2025-26

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2025-26

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
101 GENERAL FUND	\$ 234,537,856	\$ -	\$ -	\$ -	\$ 234,537,856
103 GENERAL FUND - Measure X	17,970,537	-	-	-	17,970,537
SPECIAL FUNDS					
102 Investment Clearing	\$ 2,277,780	\$ -	\$ -	\$ -	\$ 2,277,780
204 Asset Seizure	230,000	-	-	-	230,000
212 TransNet	1,968,824	5,425,000	-	-	7,393,824
213 Gas Tax	4,689,475	-	-	-	4,689,475
217 Supplemental Law Enforcement	154,252	-	-	-	154,252
218 State Asset Seizure	11,250	-	-	-	11,250
221 Oside Lighting District	1,547,743	-	-	-	1,547,743
237 CDBG	1,056,523	-	-	-	1,056,523
241 Sunset Hills	31,552	-	-	-	31,552
242 Mission Meadows	4,946	-	-	-	4,946
243 Sunburst Homes	17,436	-	-	-	17,436
244 Douglas Park	321,925	-	-	-	321,925
246 Rancho Hermosa	50,240	-	-	-	50,240
247 Santa Fe Mesa	402,996	-	-	-	402,996
248 Del Oro Hills	535,521	-	-	-	535,521
249 Mar Lado	96,106	-	-	-	96,106
250 Guajome Ridge	89,058	-	-	-	89,058
251 Peacock Hills	12,713	-	-	-	12,713
252 Vista Del Rio	22,310	-	-	-	22,310
254 El Camino Memory Care MD Fd	6,884	-	-	-	6,884
265 SB1 RMRA Gas Tax Fd	700,000	4,721,000	-	-	5,421,000
272 State & Local Grants	2,285,003	-	-	-	2,285,003
274 Federal Grants	45,744	-	-	-	45,744
276 Other Grants	6,000	-	-	-	6,000
277 HOME Grant	1,167,003	-	-	-	1,167,003
278 Inclusionary In Lieu	607,794	-	-	-	607,794
281 CDC SA Low & Mod Housing Fund	-	-	30,000	-	30,000
282 CDC Housing Rehab Loan	-	-	430,000	-	430,000
283 CDC Housing Section 8	-	-	33,013,111	-	33,013,111
284 CDC Admin/Program Development	-	-	177,426	-	177,426
286 CDC Housing Mortgage Rev Bond	-	-	-	-	-
288 Housing Mobile Home Rent Control	290,798	-	-	-	290,798
289 CDC Hsng CalHome Prog Fd	670,187	-	-	-	670,187
290 Sec 8 Mainstream 5	1,135,018	-	-	-	1,135,018
291 Sec 8 EH Voucher	996,132	-	-	-	996,132
Total Special Funds	\$ 21,431,213	\$ 10,146,000	\$ 33,650,537	\$ -	\$ 65,227,750

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2025-26

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
DEBT SERVICE FUNDS					
402 Ocean Ranch Corp CFD	\$ 1,807,849	\$ -	\$ -	\$ -	\$ 1,807,849
403 Pacific Coast Business Park CFD	690,370	-	-	-	690,370
420 City Debt Service	3,219,116	-	-	-	3,219,116
455 Morro Hills CFD	1,164,827	-	-	-	1,164,827
456 14 Morro Hills IA1 CFD	550,202	-	-	-	550,202
963 Oceanside Lighting Dist-DS	153,355	-	-	-	153,355
971 SA-Downtown Capital Fd	2,463,960	-	-	-	2,463,960
Total Debt Service Funds	\$ 10,049,679	\$ -	\$ -	\$ -	\$ 10,049,679
CAPITAL PROJECT FUNDS					
501 General Capital Projects	\$ 973,516	\$ 10,675,000	\$ -	\$ -	\$ 11,648,516
503 Public Facility Fees	90,200	870,000	-	-	960,200
516 Drainage DIF Fd	255,806	-	-	-	255,806
517 CIP - Measure X	-	5,500,000	-	-	5,500,000
561 Major Thoroughfare	-	1,900,000	-	-	1,900,000
562 Th-Fare/Traffic Signal DIF Fd	889,859	7,684	-	-	897,543
581 GF Community Facilities CIP	295,000	224,990	-	-	519,990
596 Municipal Golf Course Improv	422,160	-	-	-	422,160
598 Park Fees	230,740	1,585,000	-	-	1,815,740
Total Capital Projects Funds	\$ 3,157,281	\$ 20,762,674	\$ -	\$ -	\$ 23,919,955
ENTERPRISE FUNDS					
711 Water Operating	\$ 87,716,539	\$ -	\$ -	\$ -	\$ 87,716,539
712 Water F/A Replacement	1,471,805	5,481,859	-	-	6,953,664
715 Water Connection Fees	-	1,013,465	-	-	1,013,465
717 Water Debt Service	4,406,582	-	-	-	4,406,582
721 Sewer Operating	35,962,415	-	-	-	35,962,415
722 Sewer F/A Replacement	1,749,532	8,178,393	-	-	9,927,925
727 Sewer Debt Service	4,350,118	-	-	-	4,350,118
731 Solid Waste Disposal	2,439,119	-	-	-	2,439,119
741 Airport	102,683	-	-	-	102,683
742 Airport Debt Service	97,183	-	-	-	97,183
751 Harbor	-	520,000	-	10,194,089	10,714,089
Total Enterprise Funds	\$ 138,295,976	\$ 15,193,717	\$ -	\$ 10,194,089	\$ 163,683,782

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2025-26

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
INTERNAL SERVICE FUNDS					
814 Risk Management	\$ 9,486,394	\$ -	\$ -	\$ -	\$ 9,486,394
817 Employee Benefits	62,927,383	-	-	-	62,927,383
818 Workers Compensation	6,994,301	-	-	-	6,994,301
831 Fleet Management	15,982,707	-	-	-	15,982,707
841 Information Services	8,183,213	-	-	-	8,183,213
851 City Building Services	7,051,601	-	-	-	7,051,601
871 General Services Fd	542,262	-	-	-	542,262
Total Internal Services Funds	\$ 111,167,861	\$ -	\$ -	\$ -	\$ 111,167,861
GRAND TOTAL	\$ 536,610,403	\$ 46,102,391	\$ 33,650,537	\$ 10,194,089	\$ 626,557,420

AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
AD	Administrative Directive
ADA	American Disability Act
AFFH	Affirmatively Furthering Fair Housing
ALS	Advanced Life Support
AMI	Advanced Metering Infrastructure
ARJIS	Automated Regional Justice Information System
AWPF	Advanced Water Purification Facility
BLS	Basic Life Support
BOL	Be on the Lookout
CalPERS	California Public Employee Retirement System
CAIU	Crime Analysis and Intelligence Unit
CAO	City Attorney's Office
CARB	California Air Resources Board
CCE	Community Choice Energy
CCI	Catalytic Converter Initiative
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Team
CESA	Clean Energy States Alliance
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CIP	Capital Improvement Program
CLIPS	California Laboratory Intake Portal
COC	Citizens Oversight Committee
COC	City Operations Center
COP	Certificate of Participation
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CPTED	Crime Prevention through Environmental Design
CRC	Community Relations Commission
CREI	Cultivating Racial Equity and Inclusion
CRR	Community Risk Reduction
CRRA	California Resource Recovery Association
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUP	Conditional Use Permit
CWEA	California Water Environmental Association
DA	District Attorney
DD	Drainage District
DDW	Division of Drinking Water
DFS	Distributed File System
DS	Debt Service
EEO	Equal Employment Opportunity
EJTF	Elder Justice Taskforce

EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
ERF	Encampment Resolution Fund
FAA	Federal Aviation Administration
F/A	Fixed Asset
FBI	Federal Bureau of Investigation
FSS	Family Self Sufficiency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Education Development
GF	General Fund
GFOA	Government Finance Officers Association
GIOA	Government Investment Officer Association
GPCD	Gallons Per Capita per Day
HR	Human Resources
HSIP	Highway Safety Improvement Program
HUD	Housing Urban Development
HVAC	Heat, Ventilation, and Air Conditioning
IRS	Internal Revenue System
IT	Information Technologies
JAG	Justice Assistance Grant
LCPA	Local Coastal Plan Amendment
LIMS	Laboratory Information Management Systems
LGBT	Lesbian, Gay, Bisexual, and Transgender
M&O	Maintenance & Operations
MBGPF	Mission Basin Groundwater Purification Facility
MD	Maintenance District
MECO	Management Employees of the City of Oceanside
MGD	Million Gallons per Day
MOU	Memorandum of Understanding
NAFA	National Association of Fleet Administrators
NCTD	North County Transit District
NPDES	National Pollutant Discharge Elimination System
OCC	Oceanside City Code
OCEA	Oceanside City Employees' Association
OFA	Oceanside Firefighters' Association
OFD	Oceanside Fire Department
OFMA	Oceanside Fire Management Association
OPD	Oceanside Police Department
OPL	Oceanside Public Library
OPMA	Oceanside Police Management Association
OPOA-NS	Oceanside Police Officers' Association Non-Sworn
OSHA	Occupational Safety and Health Administration
OTS	Operational Training Standards
OUSD	Oceanside Unified School District

PBV	Project-Based Vouchers
PERS	Public Employee Retirement System
PERT	Psychiatric Emergency Response Team
PFAS	Per- and Polyfluoroalkyl Substances
PLC	Programable Logic Controller
POST	Police Officer Standards and Training
PPE	Personal Protective Equipment
READS	Regional eBook & Audiobook Download System
RDO	Rancho Del Oro
RFP	Request for Proposal
RFQ	Request for Quotation
RWQCB	Regional Water Quality Control Board
SANDAG	San Diego Association of Governments
SCOUP	San Compatibility and Opportunistic Use Program
SDCWA	San Diego County Water Authority
SDG&E	San Diego Gas & Electric
SLR	San Luis Rey
SLRWRF	San Luis Rey Water Reclamation Facility
SSET	School Safety Enhancement Team
STEAM	Science, Technology, Engineering, Arts & Math
STEM	Science, Technology, Engineering, & Math
STR	Short-Term Rental
SUD	Substance Use Disorder
TMC	Transportation Management Center
TSU	Traffic Safety Unit
TOT	Transient Occupancy Tax
UAS	Unmanned Aerial Systems
UAV	Unmanned Aerial Vehicle
URM	Unreinforced Masonry
USACE	United States Army Corps of Engineers
USBR	United States Bureau of Reclamation
YANA	You Are Not Alone
WCE	Western Council of Engineers
WFP	Weese Filtration Plant
WIFIA	Water Infrastructure Finance and Innovation Act

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.

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

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 required Council action. Approval is granted at the City Manager level.

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

Expenditure – The actual payment for goods and services.

Facebook – An online social media website launched in 2004.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

Ordinance – A formal legislative enactment by the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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.