

City of OCEANSIDE CALIFORNIA



OPERATING BUDGET

FISCAL YEAR 2021-22





Operating Budget Fiscal Year 2021-22

Mayor

Esther Sanchez

Deputy Mayor

Ryan Keim

Council Members

Kori Jensen
Christopher Rodriguez
Peter Weiss

City Manager

Deanna Lorson

Assistant City Manager

Michael Gossman

Financial Services Director

Jane McPherson



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INTRODUCTION

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CITY OF OCEANSIDE

OFFICE OF THE CITY MANAGER

May 27, 2021

CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor and Councilmembers,

It is my pleasure to submit the FY 2021-22 Proposed Budget. The budget represents the culmination of nine months of work and is truly a collaboration between the City Manager's Office and all City Departments, managed by the Financial Services Department. It represents staff's best efforts, relying on industry experts and economic predictions, to anticipate and plan for the City's economic future.

City Council Strategic Goals

The Proposed Budget is based on the City Council's previously identified strategic goals, as follows:

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

Budget Process

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

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

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

General Fund Proposed Budget FY 2021-22

The following chart presents the anticipated budget as shown in the January Forecast, the updated projections shared with City Council at the April 14, 2021 budget workshop, and the proposed budget including recommendations presented at the budget workshop.

	<u>January Forecast</u>	<u>Budget Workshop</u>	<u>Proposed Budget</u>
Revenues	\$170.17M	\$171.24M	\$171.17M
Expenditures	<u>\$169.14M</u>	<u>\$170.40M</u>	<u>\$170.14M</u>
Surplus	\$1.03M	\$0.84M*	\$1.02M

*Net of the \$562,000 in budget additions endorsed by Council at the Workshop.

General Fund Revenues

The revenue projections in the Five-Year Forecast were conservatively estimated based on the best available information and uncertainty about the COVID-19 pandemic's impact on revenues as of January 2021. With three additional months of financial data available, it is clear that the City is weathering the pandemic in a stronger financial position than anticipated. In particular, sales tax revenue continues to be strong and our sales tax consultant is now projecting an additional \$1.0M for FY 2021-22. Furthermore, based on the current status of reopening and current interest in holding events at the new El Corazon Events Center, staff anticipates a minimum of \$100,000 in additional rental revenue from that facility for FY 2021-22. Subsequent to the Budget Workshop, slight adjustments have been made to Other Revenues & Transfers, reducing the proposed revenue budget by \$63,282 to \$171.17M. The net impact of these changes is \$1.0M additional revenue beyond that contained in the Five-Year Forecast. No revenue from Measure M (Cannabis Business Tax) is included in the revenue projections due to the start-up nature of this industry sector in Oceanside, and the lack of a local track record upon which to base revenue estimates.

General Fund Expenditures

The proposed General Fund (GF) budget for FY 2021-22 assumes that the current budget forms the base for Maintenance & Operations (M&O), including restoration of the 10% M&O budget cuts instituted in response to the COVID-19 pandemic.

In terms of personnel, the projected personnel expense includes relaxation of the COVID-19 soft hiring freeze, allowing positions to be filled to restore/improve service levels, subject to City Manager approval. The salary savings attributable to vacant positions is reduced from \$4.29M in the current fiscal year to \$1.75M. This is primarily the result of the lag time between a position becoming vacant and refilled which is typically 2-3 months or more. In the last five fiscal years, salary savings has averaged \$3.4M annually so staff believes the forecast number is reasonable. The budget also includes the addition of four Senior Beach Lifeguard positions with a reduction of hours to existing Beach Lifeguard I and II positions as the offset creating a net zero change to FY 2021-22. This change will provide a core of four full time lifeguards year around, to be supplemented with part time Lifeguards I and II to meet seasonal demands. Staff will assess the extent that beach usage increased due to the COVID pandemic and anticipated additional increases as tourism rebounds, and will include lifeguard staffing recommendations in the American Rescue Plan ACT spending plan for City Council consideration.

The following items are also included in the budget:

- Pension cost increases and a discount for annual prepayment
- Funding for operation of the El Corazon Aquatics Center including staff and maintenance costs
- Seasonal operation of the Marshall Street pool
- Funding for Project Reach at Libby Lake and Eastside, and North County Lifeline at Crown Heights and La Casita
- Encampment detail funding for Code Enforcement and Police
- Police Overtime for Homeless and Downtown Patrols
- Miscellaneous budget adjustments to align revenues and expenditures in accordance with standard accounting practices and legal requirements

Compared to the pre-COVID-19 FY 2019-20 Adopted Budget, expenditures are increased by \$12.79M including \$11.23M in personnel expenses and \$1.56M in M&O. This includes all known and projected salary and benefit increases, pension related increases and Worker's Compensation increases. The M&O increases include the items listed above and known contract increases for approved items such as the Humane Society contract, Body Worn Cameras, library books, gas and electric cost increases, and integrated pest

control. The \$12.79M in cost increases are offset by \$13M in revenue increases, primarily from property taxes and increased sales taxes as detailed in the Five-Year Forecast.

The proposed FY 2021-22 budget moves the Code Enforcement Division from Neighborhood Services to Development Services. This move was contemplated previously, but was put on hold due to the soft hiring freeze which did not allow the Development Services Deputy Director position to be filled. This position will be removed from the hiring freeze as part of the FY 2021-22 budget and will provide the ability to effectively absorb Code Enforcement into the Development Services Department. This change is budget neutral.

At the budget workshop, staff recommended and the City Council approved \$130,000 in one-time costs and \$432,000 in ongoing costs to be added to the budget to address essential department needs. Since the workshop, additional savings of \$200,000 in CalPERS normal cost pick-up and salary adjustments from MOU negotiations have been incorporated into the budget. After considering these additions, and the budget changes due to completed MOU negotiations, the proposed FY 2021-22 GF budget will have a surplus of \$1.02M.

The proposed FY 2021-22 GF budget will not use any one-time money to cover expenditures but will be funded through actual revenues. As always, expenditures will be watched very closely to ensure that departments do not exceed their budget allotment and to capitalize on any potential savings. Importantly, departments are continually reviewing efficiencies and evaluating service deliveries.

The proposed budget complies with City Council Policy 200-13 and both the Healthy Cities Reserves (12 percent of GF operating expenditures) and Economic Stabilization Reserves (3 percent of GF operating expenditures) are fully funded for FY 2021-22. Additionally, the City will adhere to Council Policies 200-11 and 200-13 that provide for extra CalPERS unfunded liability payments and placing year-end General Fund balance in either the CalPERS Set-Aside account or the IRS Section 115 Trust account after all reserve obligations are met such as fully funding the Healthy Cities Reserves.

Pension Costs

CalPERS continues to play a dominant role in all budget forecasting for the next few years. As discussed in the Five-Year Forecast, CalPERS advised over the next five years, the total General Fund increase is estimated at \$5.1M. The yearly increases are as follows: \$0.1M Year 1, \$2.0M Year 2, \$1.3M Year 3, \$1.2M Year 4 and \$0.5M Year 5. As a percentage of compensation, Safety will increase from 45.5 percent in FY 2020-21 to 49.8 percent in FY 2025-26. Miscellaneous will increase from 34.1 percent in FY

2020-21 to 36.2 percent in FY 2025-26. These rising CalPERS costs clearly impact future budget capacity.

The City's assets held by CalPERS for covering the future liability of our employees are dependent on the rate of return on the CalPERS investment portfolio. The COVID-19 pandemic has created extraordinary turbulence and stresses on the financial markets leading to all-time lows in interest rates. The near-term U.S. economic outlook rebounded this Spring and the resumption of growth is dependent upon containment measures in place and the success of those measures. As of May 4, 2021, the portfolio value has improved to \$458B compared to this time last year when the portfolio value was \$382B. The current value is \$54B above a previously record high portfolio value of \$404B. Market conditions remain uncertain and any CalPERS rate adjustments as a result of investment gains or losses will not take effect until FY 2023-24.

Through Council foresight, the City created a CalPERS Set-Aside Account currently containing \$5.1M which was established to help pay down the CalPERS Unfunded Actuarial Liability (UAL) and/or make annual CalPERS payments during any lean years. In addition, the IRS Section 115 Trust which was created for the sole purpose of covering CalPERS costs if needed, as of April 30, 2021 has a balance of \$18.29M. In FY 2021-22, use of this Set-Aside or Trust will not be necessary. Therefore, looking forward to anticipated costs beyond next fiscal year requires that the FY 2021-22 budget be conservative so that the City can meet its first priority of maintaining services to the community as well as meeting its CalPERS obligations.

Tackling the City's CalPERS costs continues to be a huge priority. Staff, with Council's direction, has implemented a multipronged approach to coping with this fiscal adversity. The overall goal is cost containment and limiting any additions to the current personnel cost burden. Specific ongoing actions to control pension costs include continuing to pay down the City's CalPERS UAL by:

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

American Rescue Plan Act

Oceanside has been notified that the City will receive \$32,346,514 from the Federal American Rescue Plan Act, to be disbursed in two payments of \$16,173,257 each in May of 2021 and May of 2022. This funding is not included in the proposed budget and separate Council action will be requested to appropriate those funds to eligible purposes. Staff is reviewing the draft U.S. Treasury Interim Final Rule that was released on May 10, 2021 and will be seeking community input in developing a recommended plan for City Council consideration.

Recommended Budget

The proposed budget maintains service levels and continues the focus on the Council's collective priorities including maintaining the City's Quality of Life, Public Safety, and Economic Development. In recent years some service restoration after the Great Recession, particularly in the area of Public Safety, had been added to the annual budget. The FY2021-22 General Fund Budget is fiscally conservative; as forecasts become more certain as the economy recovers, further restorations can be considered to enhance service to the community.

In closing, I would like to thank the City Council for your leadership and support. The City is emerging from the pandemic in a strong position and Oceanside's future is bright. The proposed budget will allow the City to continue to further our mission to enhance the quality of life through outstanding service to our diverse community. The City team is committed to continuing our forward momentum through wise stewardship of the City's resources.



Deanna Lorson
City Manager

ELECTED OFFICIALS

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

EXECUTIVE MANAGEMENT

City Manager	Deanna Lorson
City Attorney	John P. Mullen
Assistant City Manager	Michael Gossman
Deputy City Manager	Jonathan Borrego
Financial Services Director	Jane McPherson
Human Resources Director	Robert O'Brien
Police Chief	Fred Armijo
Fire Chief	Rick Robinson
Public Works Director	Kiel Koger
Water Utilities Director	Cari Dale
Library Services Director	Sherri Cosby
Neighborhood Services Director	Leilani Hines



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oceanside
California**

For the Fiscal Year Beginning

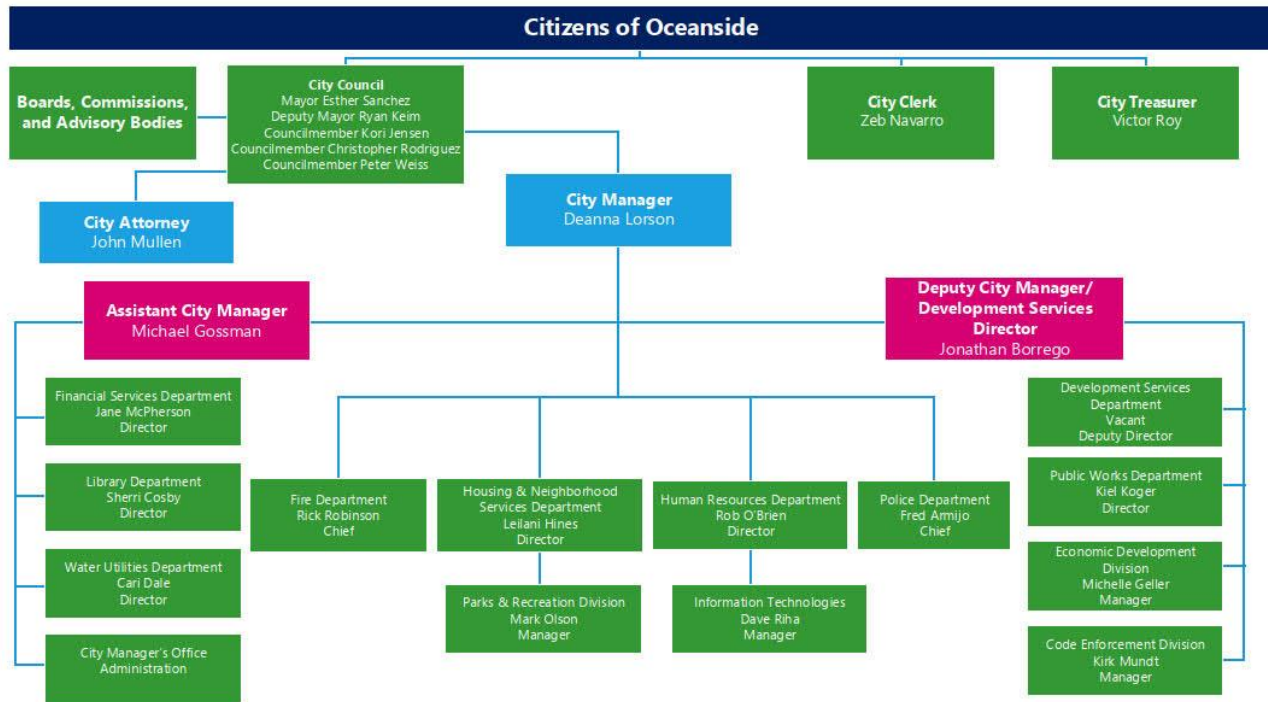
July 1, 2020

Christopher P. Morill

Executive Director



ORGANIZATIONAL CHART



MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

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

COMMUNITY PROFILE



City Seal Approved by
Council on June 10, 1940



Type of Government
Council-Manager

Incorporated: July 3, 1888



Population: 176,754

Area: 42 square miles

Location: 35 miles north of San Diego

83 miles south of Los Angeles

16 miles south of San Clemente / Orange County

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

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



Average annual high:

66 degrees



Average annual low

53.9 degrees



Average annual rainfall

10.28 inches



Median Age
37.4 years

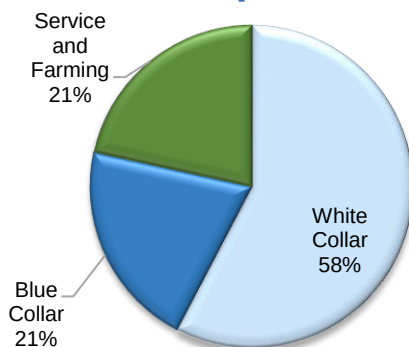
30.9% of the Population 25 years old and over have a Bachelor's Degree or higher



Household Income
Median \$78,079
Average \$105,228

38.6% of Households earn equal to or more than the average household income

Occupation



Sources: Environics Analytics
Realtor.com
HdL, Coren & Cone



Number of Households
63,485

Housing Units

Owner Occupied 37,454
Renter Occupied 26,174

Median Housing Sale Price
\$660,000

17.1% increase from prior year

Oceanside's Top 25 Sales Tax Producers

Albertsons
Best Buy
Chevron
Chick Fil A
Circle K
CVS Pharmacy
Discount Tire
Elsner Engineering Works
G&M
Hobie Cat Company
Home Depot
In N Out Burger
Krannich Solar West
Lowe's
McDonald's
Mohsen Oil
Mossy Nissan
Panoramic Doors
Ross
Stater Bros
Superior Ready Mix
Target
TJ Maxx
Walmart Supercenter
Winco Foods

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. Coutts, staked-out the claim, which was to

become the very heart of Oceanside. J. Chauncey Hayes handled the real estate for Meyers and the boom was on.

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

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

1888

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

1890

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



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

1920

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

1929

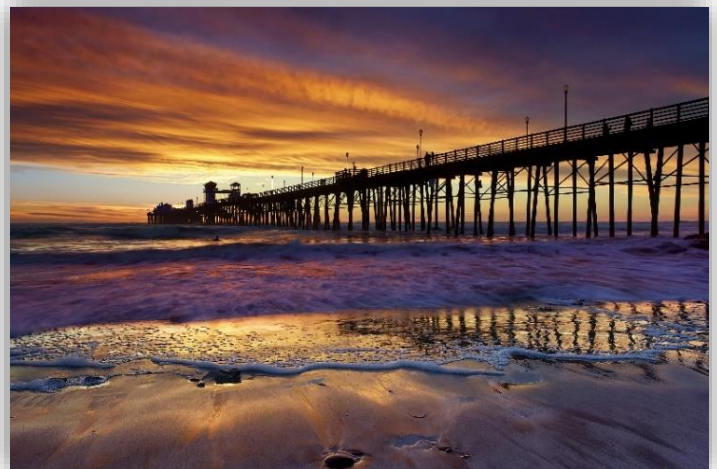
This sense of prosperity, of course, was false; founded more on speculation than stability. Oceanside suffered through the Great Depression of 1929 with the rest of the Nation. In spite of economic depression, considerable progress can be measured in the thirties. In 1934 a new city hall was built on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

1943

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

1950

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



1960

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



1980

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

2010

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

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.



GENERAL GOVERNMENT

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Citizens of Oceanside



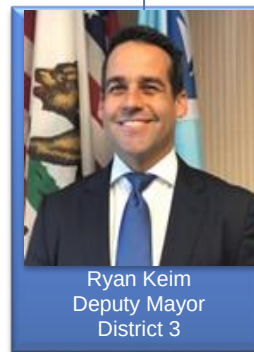
Kori Jensen
Council Member
District 1



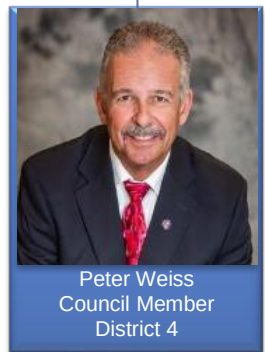
Christopher Rodriguez
Council Member
District 2



Esther Sanchez
Mayor



Ryan Keim
Deputy Mayor
District 3



Peter Weiss
Council Member
District 4

CITY COUNCIL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$590,929	\$620,874	\$657,347	\$711,620
Maintenance & Operations	22,984	14,047	51,921	51,921
Internal Service Charges	254,856	271,308	203,366	200,838
Total Expenditures	\$868,769	\$906,229	\$912,634	\$964,379
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

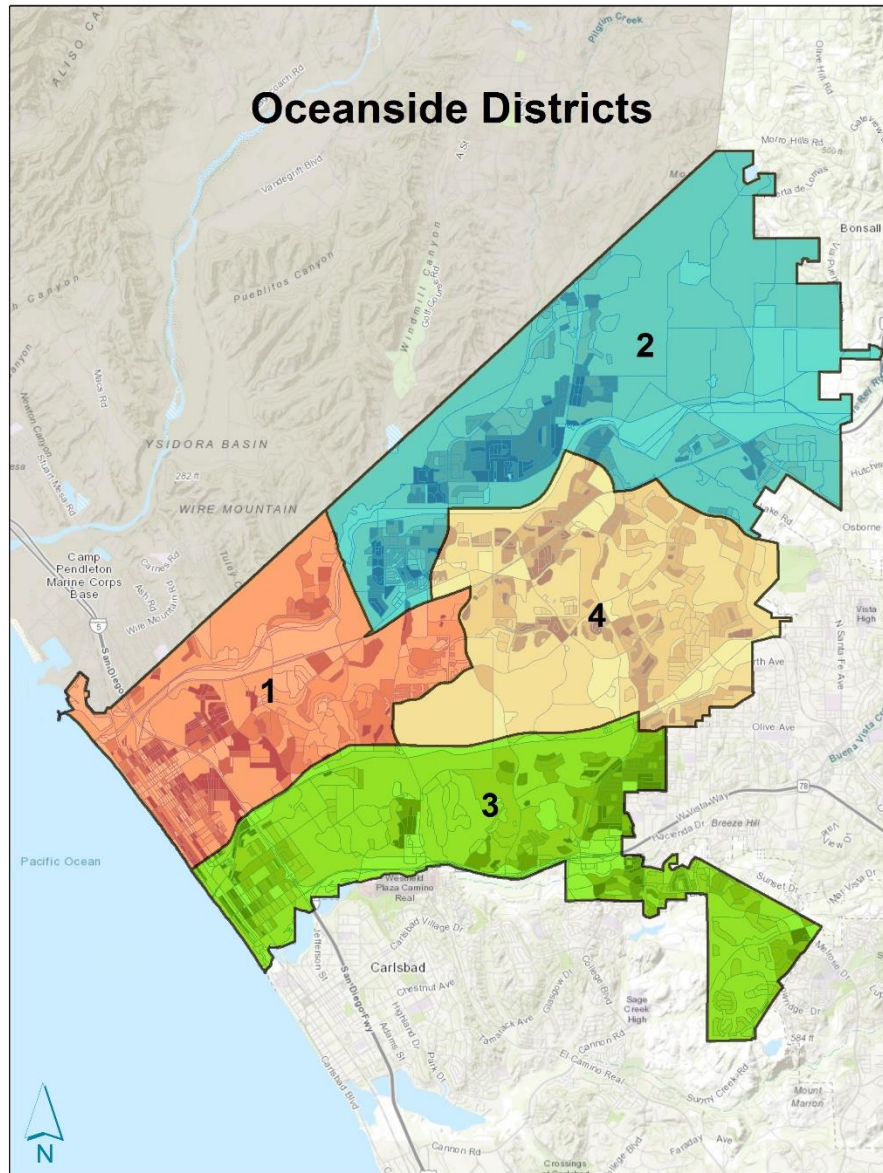
Fully realize the talents and positive contributions of nonprofits; private and public entities; the military; civic leaders; and engaged citizens and neighborhood groups to develop a shared sense of community and help achieve the Council's vision.

CITY COUNCIL – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	255,213	249,794	267,714	302,095
5115 Elected Officials	126,716	130,054	128,561	128,561
5206 Fringe Benefit Burden-Wcomp	2,505	1,881	1,751	9,013
5207 Fringe Benefit Burden	182,024	215,049	234,314	246,610
5212 Pension Bond Debt Charge	4,545	4,716	4,907	5,242
5230 Auto Allowance	19,925	19,380	20,100	20,100
	590,929	620,874	657,347	711,621
Maintenance & Operations				
5345 Travel & Conference	9,274	3,212	25,370	25,370
5355 Matl Supplies&Services	4,787	3,109	12,895	12,894
5370 Postage	36	13	1,376	1,376
5375 Dues,Books&Subs	120	185	520	520
5385 Telephone	8,768	7,527	11,760	11,760
	22,984	14,047	51,921	51,920
Internal Service Charges				
5600 Internal Service Charges	254,856	271,308	203,366	200,838
	254,856	271,308	203,366	200,838
Total Expenditures	868,769	906,229	912,634	964,379

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	590,929	620,874	657,347	711,621
Maintenance & Operations	22,984	14,047	51,921	51,920
Internal Service Charges	254,856	271,308	203,366	200,838
Total Expenditures	868,769	906,229	912,634	964,379

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
110101101 - Council Member-Feller	191,441	200,454	91,539	-
110102101 - Council Member-Sanchez	88,600	-	-	-
110104101 - Council Member-Kern	95,319	-	-	-
110105101 - Council Member-Lowery	106,671	-	-	-
110107101 - Mayor	108,301	106,938	189,361	211,510
110108101 - Cmbr - District 1	111,904	216,503	195,249	186,867
110109101 - Cmbr - District 2	105,790	205,522	190,943	216,821
110110101 - Cmbr - District 3	16	-	77,002	169,330
110111101 - Cmbr - District 4	-	-	91,565	179,851
110112101 - Council Member-Keim	60,727	176,811	76,975	-
Total Expenditures	868,769	906,229	912,634	964,379



Oceanside will be required to update its City Council District boundaries based on the results of the 2020 Census. The United States Census Bureau expects to release redistricting data to the states and the public by September 30, 2021. The State must then allocate the prison population to the last known place of residence of each inmate in a facility under the control of the CDCR as of April 1, 2020, a process which will take another 30 days. This means that the information necessary for Oceanside to start its redistricting process will not be available until November, 2021. The City will contract with a demographer and will follow a robust public process that includes a minimum of five hearings, and a dedicated web page. The new district maps will be adopted no later than April 17, 2022 and will be in effect for the November 8, 2022 election.

CITY CLERK EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$680,072	\$698,673	\$873,962	\$855,325
Maintenance & Operations	198,128	196,851	292,622	326,993
Internal Service Charges	303,264	307,152	277,764	279,191
Total Expenditures	\$1,181,464	\$1,202,676	\$1,444,348	\$1,461,509
Full time equivalent	9.00	9.00	9.00	9.00
Hourly extra help	1.00	1.00	1.00	1.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

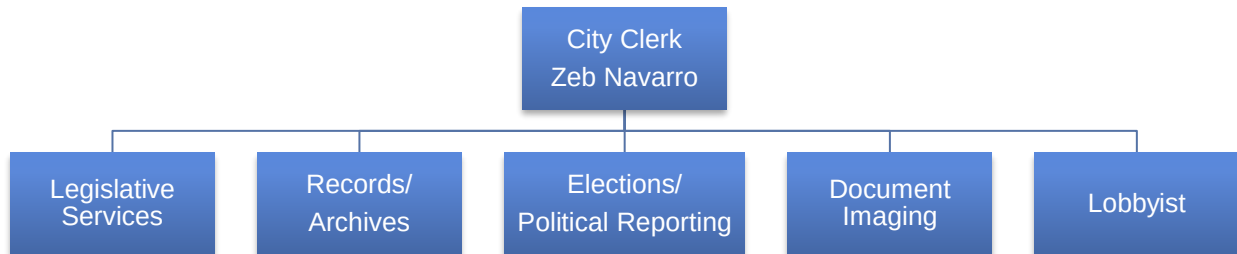
Fulfills the duties and responsibilities entrusted to the elected City Clerk through the voters and citizens of Oceanside, which include serving as the City Clerk, Legislative Administrator, Records Administrator, Elections Official and Filing Officer/ Official.

Responsibilities of the department include:

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Coordinated with Information Technologies and the City Manager's office to provide Zoom video participation for the City Council and Advisory Board meetings. Zoom technology has allowed the public to participate in opening meeting during the COVID-19 pandemic.
- ✓ Conducted the Special Municipal Election on March 3, 2020 for one ballot measure.
- ✓ Conducted the City's second district-based General Municipal Election for Districts 3 and 4 on November 3, 2020. Additionally, the Clerk's office handled a record number of candidates and three ballot measures.
- ✓ Provided membership services for the City's commissions, boards and committees.
- ✓ Remained open to the public during the inception of the COVID-19 Pandemic. Updated routine procedures to online form or over the phone to limit the amount of contact with the public.

PERFORMANCE MEASURES

The City Clerk department is in the process of defining performance measures for FY 2022-23.

GOALS

- ☐ Promote public awareness of and participation in the City Council Re-Districting, through the City's webpages, community outreach, mailers translated in various languages, and continued presence of a weekly City Clerk booth to field questions and inquiries from the public.
- ☐ Ensure that all California Public Records Act requests are fulfilled within all state and local statutory guidelines.
- ☐ Work with internal and external customers of the City to ensure the public and internal staff are provided with the highest level of customer service to build strong inter-relation.
- ☐ Explore possible revenue streams for the department by offering notary, wedding, and passport services to the public.



CITY CLERK – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	408,940	400,583	496,848	490,520
5110 Temporary/Part Time Employees	18,766	19,215	27,213	28,551
5115 Elected Officials	20,745	24,368	24,191	24,191
5206 Fringe Benefit Burden-Wcomp	3,581	2,775	2,733	10,261
5207 Fringe Benefit Burden	222,580	245,852	316,856	295,845
5212 Pension Bond Debt Charge	5,460	5,880	6,121	5,957
	680,072	698,673	873,962	855,325
Maintenance & Operations				
5305 Professional Services	122,287	132,241	222,758	231,675
5320 Repair and Maintenance	11,939	10,806	16,856	16,856
5335 Rents & Leases - Equip, Bldgs	1,234	799	2,295	2,295
5345 Travel & Conference	9,476	4,117	6,968	12,969
5350 Training - Registrtn Fees	7,061	5,274	4,327	4,327
5355 Matl Supplies&Services	15,402	16,073	5,239	24,692
5360 Advertising	5,531	3,381	5,509	5,509
5370 Postage	597	663	1,475	1,475
5375 Dues,Books&Subs	20,472	19,750	22,637	22,637
5380 Uniform	1,246	556	1,010	1,010
5385 Telephone	2,883	3,189	3,548	3,548
	198,128	196,851	292,622	326,993
Internal Service Charges				
5600 Internal Service Charges	303,264	307,152	277,764	279,191
	303,264	307,152	277,764	279,191
Total Expenditures	1,181,464	1,202,676	1,444,348	1,461,509

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	680,072	698,673	873,962	855,325
Maintenance & Operations	198,128	196,851	292,622	326,993
Internal Service Charges	303,264	307,152	277,764	279,191
Total Expenditures	1,181,464	1,202,676	1,444,348	1,461,509

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
120120101 - Records Management	391,848	390,507	429,408	417,476
120122101 - Legislative Services	462,927	506,462	574,177	576,974
120123101 - Elections	208,969	222,090	318,357	345,251
120124101 - Doc Imaging	117,720	83,617	122,406	121,808
Total Expenditures	1,181,464	1,202,676	1,444,348	1,461,509

CITY TREASURER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$287,643	\$341,920	\$284,627	\$296,282
Maintenance & Operations	1,238,476	1,462,895	1,447,445	1,183,780
Internal Service Charges	123,960	125,376	121,555	152,790
Debt Service	12,513,189	13,365,376	11,148,420	11,350,292
Transfers	0	26,000,000	-	-
Other	(33,604)	(26,384,666)	-	-
Total Expenditures	\$14,129,664	\$14,910,901	\$13,002,047	\$12,983,144
Full time equivalent	3.00	3.00	3.00	3.00

MISSION STATEMENT

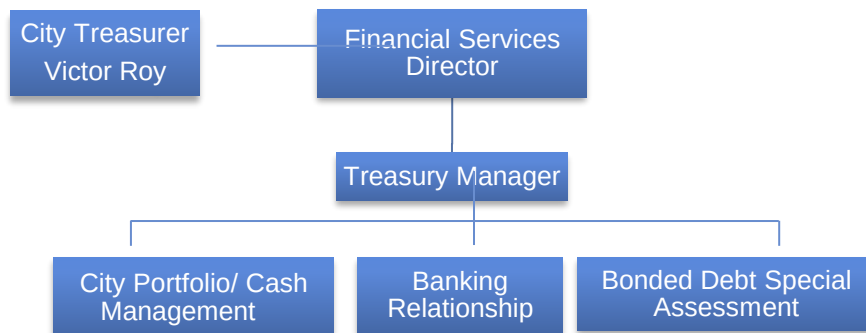
The mission of the City Treasurer's office is to manage and monitor cash to provide available funds for expenditures while keeping idle funds fully invested, to manage and trade the investment portfolio in order to earn the highest rate of return while protecting principal, and manage bonded debt and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

SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Certification of our Investment Policy by the Government Investment Officer Association (GIOA).
- ✓ Issuance of \$25,275,000 in Water Revenue Bonds to finance various capital improvements for the Water System.
- ✓ Negotiated new banking contract to ensure the City is getting the best value for services while incurring minimum fees and achieving maximum returns.
- ✓ Investment Portfolio exceeded its benchmarks in all four quarters.

December 2020 Portfolio Statistics	
Par Value	\$360,045,000
Book Value	\$361,455,404
Annual Increase (Decrease) in Book Value	\$(12,096,815)
Market Value	\$366,104,991
Average Yield to Maturity	1.209%
Weighted Average Days to Maturity	520
Calendar Year Earnings	\$6,374,180

PERFORMANCE MEASURES									
INDICATORS	TARGET	Q1		Q2		Q3		Q4	
		BENCH MARK	ACTUAL	BENCH MARK	ACTUAL	BENCH MARK	ACTUAL	BENCH MARK	ACTUAL
Investment Portfolio Average Yield to Maturity (YTM) meets or exceeds the yield of the Constant Maturity Treasury Series Rates (CMT's) of the 1-year maturity	Exceed average at the end of each Quarter	1.07%	1.95%	0.17%	1.70%	0.13%	1.36%	0.11%	1.21%
Investment Portfolio Average Yield to Maturity (YTM) meets or exceeds the yield of the Constant Maturity Treasury Series Rates (CMT's) of the 2-year maturity	Exceed average at the end of each Quarter	1.08%	1.95%	0.19%	1.70%	0.14%	1.36%	0.15%	1.21%
Investment Portfolio Average Yield to Maturity (YTM) excluding the Local Agency Investment Fund (LAIF) meets or exceeds the yield of the Pooled Money Investment Account (PMIA)	Exceed average at the end of each Quarter	1.89%	2.00%	1.41%	2.00%	0.80%	1.82%	0.58%	1.68%

GOALS

- ☐ Refinance eligible debt to take advantage of historically low interest rates.
- ☐ Continue to diversify Citizen Investment Oversight Committee membership to better reflect the City's population.

CITY TREASURER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	174,642	215,084	166,503	175,265
5115 Elected Officials	24,376	24,423	24,190	24,190
5206 Fringe Benefit Burden-Wcomp	1,772	1,356	1,194	3,605
5207 Fringe Benefit Burden	84,754	98,850	90,439	91,091
5212 Pension Bond Debt Charge	2,100	2,208	2,301	2,131
	287,643	341,920	284,627	296,282
Maintenance & Operations				
5305 Professional Services	50,604	32,329	54,400	44,500
5325 Infrastructure < \$100K	-	425	-	-
5345 Travel & Conference	1,900	361	3,900	3,900
5355 Matl Supplies&Services	335	865	400	400
5360 Advertising	2,269	2,143	3,009	3,009
5370 Postage	114	22	160	160
5375 Dues,Books&Subs	235	602	505	505
5385 Telephone	1,355	852	732	732
5405 Administration Fees	1,160,353	1,070,667	1,359,000	1,108,300
5425 Fiscal Agent/Other Fees	21,312	354,629	25,339	22,274
5450 Contingencies	-	-	-	-
	1,238,476	1,462,895	1,447,445	1,183,780
Internal Service Charges				
5600 Internal Service Charges	123,960	125,376	121,555	152,791
	123,960	125,376	121,555	152,790
Debt Service				
5651 Principal	9,098,227	9,156,572	7,378,022	7,842,487
5652 Interest	3,414,962	4,208,804	3,770,398	3,507,805
	12,513,189	13,365,376	11,148,420	11,350,292
Transfers				
6900 Transfers Out	-	26,000,000	-	-
	-	26,000,000	-	-
Other				
6030 GASB 31 Adjmt	(33,604)	(40,476)	-	-
6025 OthFinSources-Capital Leases	-	(26,344,190)	-	-
	(33,604)	(26,384,666)	-	-
Total Expenditures	14,129,664	14,910,901	13,002,047	12,983,144

CITY TREASURER – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	287,643	341,920	284,627	296,282
Maintenance & Operations	1,238,476	1,462,895	1,447,445	1,183,780
Internal Service Charges	123,960	125,376	121,555	152,790
Debt Service	12,513,189	13,365,376	11,148,420	11,350,292
Transfers	-	26,000,000	-	-
Other	(33,604)	(26,384,666)	-	-
Total Expenditures	14,129,664	14,910,901	13,002,047	12,983,144

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
140000101 - City Treasurer	344,515	402,162	336,502	348,478
1402 - CFD-Ocean Ranch	(1,676)	(3,456)	-	-
140205420 - 2015 OPFA Lease Revenue Bd	2,254,250	2,257,342	-	-
140207420 - 2019 OPFA Lease Revenue Bd	-	448,603	961,500	958,200
1403 - CFD-Pacific Coast Bus.Pk	(1,203)	(2,076)	-	-
1455 - CFD-Morro Hills	(1,635)	(3,017)	-	-
1456 - 14 Morro Hills IA1 Rev Fd	(1,104)	(1,616)	-	-
170140961 - 2013COP Refunding SerA	1,347,870	918,581	924,441	923,311
170141455 - CFD-Morro Hills 2013A Ref	463,305	666,515	453,056	450,838
170142402 - CFD-Ocean Ranch 2013A Ref	809,479	961,640	850,838	874,850
170197961 - 2011 Pol/Libr COP	829,342	840,764	844,781	855,499
170198456 - 14 Morro Hills CFD (ImpArea#1)	548,979	604,204	532,929	539,416
170199455 - 14 Morro Hills SpTx-Ref	753,464	695,332	733,771	724,611
170203403 - CFD-2017 Pacific Coast Bus Prk	584,983	719,919	611,663	635,513
170206420 - 2015 Txble Pensn Oblgtn Ref Bd	3,873,982	4,019,008	4,170,584	4,325,109
170280402 - CFD-Ocean Ranch 2014 Ref	716,528	870,421	746,763	762,800
1961 - OPFA DS Fd	(27,986)	(30,311)	-	-
200010102 - Allocation of Interest	1,160,353	1,070,667	1,359,000	1,108,300
605611963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	476,219
Total Expenditures	14,129,664	14,910,901	13,002,047	12,983,144

CITY MANAGER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$818,650	\$1,423,577	\$1,086,510	\$1,096,002
Maintenance & Operations	231,800	409,094	298,456	316,284
Internal Service Charges	178,752	196,140	156,940	155,817
Capital Outlay	2,343,262	167,556	500,000	500,000
Transfers	-	-	-	-
Total Expenditures	\$3,572,464	\$2,196,367	\$2,041,906	\$2,068,103
Full time equivalent	26.87	29.00	8.61*	8.51
Hourly extra help	1.00	1.00	1.00	1.00

* Information Technologies Division moved to Human Resources in FY 2020-21.

MISSION STATEMENT

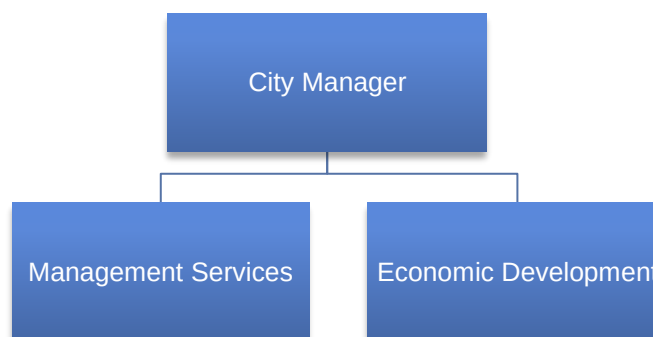
Provide support and policy recommendations to the City Council; provide leadership, support and coordination for the various City departments; oversee financial planning and budget preparation; manage media relations; governmental affairs/advocacy; oversee Economic Development; represent City interests 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, Neighborhood Services, Library, Human Resources and Financial Services.

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

From the City's first COVID-19 response in March 2020, we have developed crucial new food programs, business grant and loan programs, rent assistance programs, and hire local programs. The City nimbly responded to COVID-19 regulations in closing/opening beaches and parking lots, libraries, playgrounds, public counters, skateparks, and Harbor camping. We've housed 62 people experiencing homelessness, assisted seniors with shopping, handed out masks, home delivered meals, books, and crafts, offered courses on new job skills, and so much more. Management has continuously educated staff on safety precautions so that providing crucial City services remained safely at the forefront. We have immense hope and expectations for the year ahead as we continue toward the goal of health and economic recovery in Oceanside.



City Manager Deanna Lorson

GOALS

- ☐ Direct the City-wide Homelessness program, which involves coordinating department responses, informing the community, and monitoring and evaluating industry trends and solutions to decrease homelessness and reduce quality of life complaints attributed to the homeless population.
- ☐ Manage a multi-departmental evaluation of Harbor public safety services to optimize service while reducing or maintaining existing costs, and engaging stakeholders in the process.
- ☐ Implement the Motel Crime Reduction & Management Strategy.
- ☐ Cultivate a culture of continuous improvement, encouraging departments to regularly evaluate and improve processes and procedures, and to seek innovative and cost-effective ways to deliver City services.
- ☐ Lead the City's Public Information Program, seeking to inform and engage the community, to effectively communicate through multiple media channels, and to implement the City's objective to provide outstanding customer service.
- ☐ Promote a culture of inclusiveness that embraces the City's diversity, engages all facets of the community in civic affairs, and encourages residents, including youth, to pursue public service careers with the City of Oceanside.
- ☐ Directly support 100 small businesses, and create programs and services that support small business recovery and resilience.
- ☐ Feature 40 Oceanside companies in owned marketing and outreach channels, pitch 10 stories to regional and national outlets featuring Oceanside companies.
- ☐ Promote Oceanside at 10 local and regional conferences and events.



CITY MANAGER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
<i>Personnel</i>				
5105 Regular Employees	558,943	1,111,869	704,415	712,462
5110 Temporary/Part Time Employees	-	-	9,147	9,147
5206 Fringe Benefit Burden-Wcomp	6,571	5,316	5,112	12,529
5207 Fringe Benefit Burden	240,825	291,907	350,921	345,660
5212 Pension Bond Debt Charge	7,092	7,776	8,095	7,864
5230 Auto Allowance	5,220	6,709	8,820	8,340
	818,650	1,423,577	1,086,510	1,096,002
<i>Maintenance & Operations</i>				
5305 Professional Services	71,047	73,195	125,623	127,623
5320 Repair and Maintenance	196	200	464	464
5326 Studies & Reports	432	-	-	-
5330 Machinery & Equip <\$10K	22,045	2,764	464	464
5335 Rents & Leases - Equip, Bldgs	-	21,384	-	-
5345 Travel & Conference	2,125	4,418	6,604	6,604
5350 Training - Registrtn Fees	-	20	570	570
5355 Matl Supplies&Services	24,003	39,540	34,357	47,202
5360 Advertising	1,950	3,133	1,629	1,629
5365 Marketing	37,832	32,540	30,390	30,390
5370 Postage	145	174	1,573	1,573
5375 Dues,Books&Subs	5,876	23,472	20,989	20,989
5385 Telephone	6,105	8,645	5,221	5,221
5395 Contrib-Community Svc/Non Prof	-	31,500	-	-
5435 Special Events	-	900	-	-
5450 Contingencies	60,044	67,209	70,572	73,556
5555 Gap Funding Loan Program	-	100,000	-	-
	231,800	409,094	298,456	316,285
<i>Internal Service Charges</i>				
5600 Internal Service Charges	178,752	196,140	156,940	155,816
	178,752	196,140	156,940	155,816
<i>Capital Outlay</i>				
5704 Machinery & Equipment	2,342,300	167,556	500,000	500,000
5705 Auto Equipment	962	-	-	-
	2,343,262	167,556	500,000	500,000
Total Expenditures	3,572,464	2,196,367	2,041,906	2,068,103

CITY MANAGER – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	818,650	1,423,577	1,086,510	1,096,002
Maintenance & Operations	231,800	409,094	298,456	316,285
Internal Service Charges	178,752	196,140	156,940	155,816
Capital Outlay	2,343,262	167,556	500,000	500,000
Total Expenditures	3,572,464	2,196,367	2,041,906	2,068,103

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
150010101 - Management Svcs	470,244	744,329	564,119	843,903
150150101 - City Manager-Contingency	82,089	67,209	70,572	73,556
310332101 - Economic Development Program	662,120	676,293	882,215	625,644
310520104 - Gap Funding Loan Program	-	100,000	-	-
822166819273 - CARES - County	-	179,305	-	-
822167419273 - CARES - State	-	245,440	-	-
912138000501 - Art Commission	13,728	16,235	25,000	25,000
912138200501 - Long Term Zoning Update	1,021	-	-	-
915138100581 - Fire Truck Replacement	1,041,057	-	500,000	500,000
915138300581 - RCS System Replacement	1,302,206	167,556	-	-
Total Expenditures	3,572,464	2,196,367	2,041,906	2,068,103

CITY ATTORNEY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$1,571,409	\$1,770,279	\$1,823,014	\$1,856,445
Maintenance & Operations	34,611	52,507	49,331	49,331
Internal Service Charges	165,180	180,540	146,690	148,264
Total Expenditures	\$1,771,200	\$2,003,326	\$2,019,035	\$2,054,040
Full time equivalent	8.66	8.88	8.88	8.38

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.

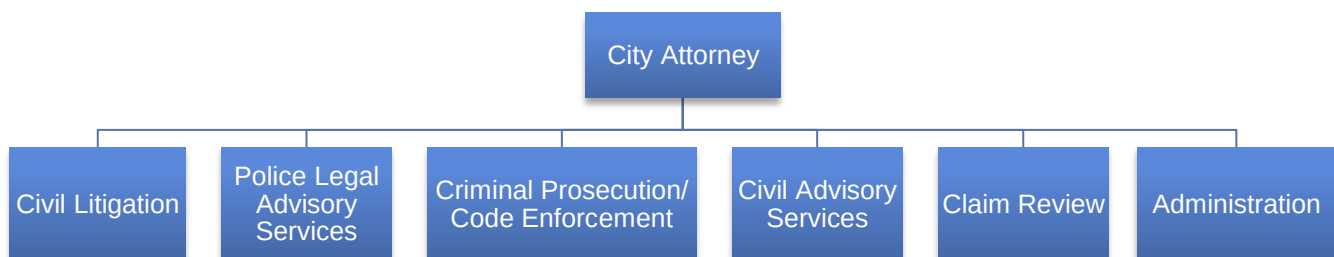
The City Attorney's office prepares and/or reviews City Council reports, legal opinions, ordinances, resolutions, contracts, agreements and leases. The department also prosecutes City Code violations and serves as the legal counsel to the Harbor District and the Community Development Commission.

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

- ✓ Assisted City Council and City management in responding to ongoing challenges related to coronavirus pandemic, including the evaluation of a business loan/grant program and the development of policies needed to comply with evolving federal/state legislation and executive orders related to Covid-19.
- ✓ Drafted the City's initial Cannabis Business License Tax and prepared necessary ballot measure approved by the voters in November 2020.
- ✓ Drafted the City's first ever term limit measure applicable to the Mayor and City Council, including the required ballot measure approved by the electorate in November 2020.
- ✓ Assisted the City Clerk with a myriad of legal issues related to the City election in November 2020, involving three ballot measure and five city elective offices, including the defense of litigation over one of the ballot measures.
- ✓ Drafted the City's Tobacco Retailer Ordinance designed to reduce the sale of tobacco and vaping products to minors.
- ✓ Assisted the City's Development Services Department with the creation of multiple ordinances to implement the City's Climate Action Plan.
- ✓ Conducted the review of legal documents necessary to implement major new infrastructure projects including Pure Oceanside Water, the Advanced Infrastructure Metering Project, two substantial loans from the Environmental Protection Agency and a major bond issuance.
- ✓ Coordinated with the Development Services Department to ensure timely updates to the City's Density Bonus Ordinance and Inclusionary Housing Ordinance.
- ✓ Successfully defended the City in several noteworthy civil litigation cases, including, among others:
 - o Dismissal of a CEQA case challenging the mixed-use Alta project which replaces an Adult Entertainment establishment.
 - o Dismissal of a lawsuit challenging the City's approval of the initial allocation of Local Licenses for Cannabis Businesses.
 - o Successful tender of several suits by invoking indemnity provisions in leases and insurance requirements for city contractors.
 - o Favorable resolution of suit alleging false arrest/excessive force arising from a SWAT incident.
- ✓ Assisted various departments with the implementation of the newly enacted Short-term Vacation Rental Ordinance.
- ✓ Drafted local legislation to provide procedures for the issuance of municipal debt for city infrastructure projects.
- ✓ Continued to reduce outside counsel expenses by staffing the City Attorney's office with experienced civil litigators and aggressively pursuing insurance coverage on civil cases and tenders of litigation costs where appropriate.

GOALS

- ☐ Defend the City Clerk in ongoing challenge to the voter's decision on Measure L in the November 2020 election.
- ☐ Oversee the ongoing defense of the City in a class action case related to the City's water rates.
- ☐ Resolve a pending high exposure personal injury litigation case through trial in the next fiscal year.
- ☐ Emphasize the defense of civil litigation cases in-house within the existing budget.
- ☐ Provide timely and thorough review of all legal documents, including City ordinances, resolutions, contracts and other agreements.
- ☐ Update standardized contracts, permits and City documents to conform to evolving legal developments.
- ☐ Evaluate opportunities to file actions on behalf of the City as a plaintiff to recover damages where appropriate. Action in FY 2021-22 will focus on the resolution of several pending motel abatement actions.
- ☐ Advise staff and City officials of new developments in municipal law, including future legislation related to the response to and recovery from the ongoing pandemic.

CITY ATTORNEY – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	1,116,403	1,213,363	1,244,385	1,258,884
5206 Fringe Benefit Burden-Wcomp	7,546	6,239	6,351	23,349
5207 Fringe Benefit Burden	422,152	519,360	544,115	543,463
5212 Pension Bond Debt Charge	11,604	12,636	13,139	13,409
5230 Auto Allowance	13,703	18,681	15,024	17,340
	<u>1,571,409</u>	<u>1,770,279</u>	<u>1,823,014</u>	<u>1,856,445</u>
Maintenance & Operations				
5305 Professional Services	-	89	3,090	3,090
5310 Temp. Agencies/Individuals	-	15,140	-	-
5345 Travel & Conference	2,779	375	6,696	6,696
5350 Training - Registrtn Fees	75	75	529	529
5355 Matl Supplies&Services	8,298	4,894	7,625	7,625
5370 Postage	843	1,318	1,546	1,546
5375 Dues,Books&Subs	20,294	28,104	27,963	27,963
5385 Telephone	2,322	2,512	1,882	1,882
	<u>34,611</u>	<u>52,507</u>	<u>49,331</u>	<u>49,331</u>
Internal Service Charges				
5600 Internal Service Charges	165,180	180,540	146,690	148,264
	<u>165,180</u>	<u>180,540</u>	<u>146,690</u>	<u>148,264</u>
Total Expenditures	1,771,200	2,003,326	2,019,035	2,054,040

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	1,571,409	1,770,279	1,823,014	1,856,445
Maintenance & Operations	34,611	52,507	49,331	49,331
Internal Service Charges	165,180	180,540	146,690	148,264
Total Expenditures	1,771,200	2,003,326	2,019,035	2,054,040

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
160000101 - City Attny-Admin	1,771,200	2,003,326	2,019,035	2,054,040
Total Expenditures	1,771,200	2,003,326	2,019,035	2,054,040

FINANCIAL SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$2,967,838	\$3,106,058	\$3,549,325	\$3,695,626
Maintenance & Operations	2,061,212	1,950,806	1,917,974	1,994,490
Internal Service Charges	659,268	713,448	613,451	608,098
Other	(183,222)	(208,459)	-	-
Total Expenditures	\$5,505,096	\$5,561,853	\$6,080,750	\$6,298,214
Full time equivalent	32.85	33.00	33.20	33.20

MISSION STATEMENT

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

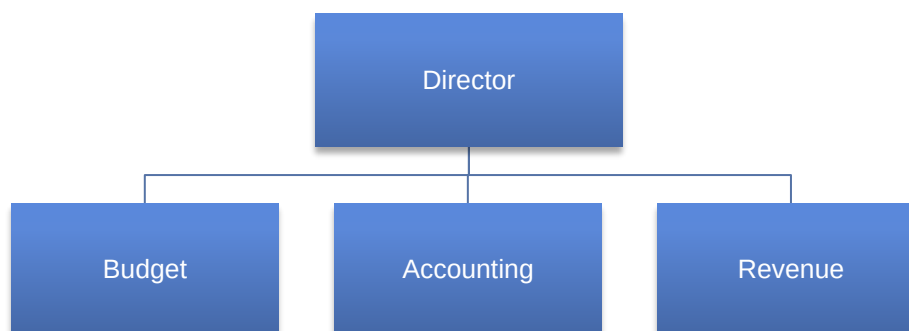
SERVICE DESCRIPTION

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

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Received the GFOA Distinguished Budget Presentation Award for FY 2020-21 Budget Book.
- ✓ Received the CSMFO Operating Budget Excellence Award for FY 2020-21 Budget Book.
- ✓ Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2019-20.
- ✓ Expanded use of online Transient Occupancy Tax (TOT) remittance.
- ✓ Administered new tobacco retail license applications.
- ✓ Administered new cannabis tax remittance.
- ✓ New online payment options made available for building permits through CardKnox.
- ✓ Added performance measures to the FY 2021-22 budget book.

PERFORMANCE MEASURES

Financial Services Department is in the process of defining performance measures for FY 2022-23.

GOALS

- ☐ Improve ease of online parking permit system.
- ☐ Implement TOT remittance audit tool.
- ☐ Continue to work towards a business license online payment solution.
- ☐ Autopay for water payments will transition Invoice Cloud for processing.
- ☐ In partnership with Police department, implement PSRS time card automation and scheduling software.
- ☐ Implement automated accounts payable process.
- ☐ Implement CIP budget efficiencies.

FINANCIAL SERVICES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	1,949,124	1,972,947	2,244,000	2,314,359
5120 Overtime	1,985	8,797	8,713	8,713
5206 Fringe Benefit Burden-Wcomp	11,996	9,909	9,630	46,240
5207 Fringe Benefit Burden	977,629	1,084,897	1,255,372	1,293,776
5212 Pension Bond Debt Charge	23,856	24,984	25,976	26,598
5230 Auto Allowance	3,248	4,524	5,634	5,940
	2,967,838	3,106,058	3,549,325	3,695,626
Maintenance & Operations				
5305 Professional Services	730,437	738,135	421,674	435,255
5306 Professional Svc w/IT alloc	924,961	920,446	1,190,072	1,205,104
5310 Temp. Agencies/Individuals	124,976	64,724	26,300	26,300
5320 Repair and Maintenance	110,735	67,548	125,532	129,669
5326 Studies & Reports	18,470	21,385	21,085	20,835
5330 Machry & Equip <\$10K	11,102	6,127	3,500	1,000
5335 Rents & Leases - Equip, Bldgs	-	-	6,500	7,500
5345 Travel & Conference	15,045	14,738	11,090	10,636
5350 Training - Registrtn Fees	9,049	4,734	19,847	18,984
5355 Matl Supplies&Services	53,987	46,911	24,590	74,896
5360 Advertising	2,700	4,930	2,000	2,000
5370 Postage	21,260	21,580	26,727	24,000
5375 Dues,Books&Subs	3,370	2,390	4,102	3,490
5385 Telephone	3,376	4,464	1,933	800
5390 Taxes, Licenses & Permits	31,742	32,695	33,022	34,022
	2,061,212	1,950,806	1,917,974	1,994,490
Internal Service Charges				
5600 Internal Service Charges	659,268	713,448	613,451	608,098
	659,268	713,448	613,451	608,098
Other				
6030 GASB 31 Adjmt	(183,222)	(208,459)	-	-
	(183,222)	(208,459)	-	-
Total Expenditures	5,505,096	5,561,853	6,080,750	6,298,214

FINANCIAL SERVICES – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	2,967,838	3,106,058	3,549,325	3,695,626
Maintenance & Operations	2,061,212	1,950,806	1,917,974	1,994,490
Internal Service Charges	659,268	713,448	613,451	608,098
Other	(183,222)	(208,459)	-	-
Total Expenditures	5,505,096	5,561,853	6,080,750	6,298,214

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
140281101 - City Pension Stabiliztn Trst	-	(176,274)	-	-
140281908 - City Pension Stabiliztn Trst	(153,022)	-	-	-
200010101 - FSD-Admin	456,074	450,442	753,704	553,026
211010101 - Revenue Management	998,622	1,052,332	1,065,287	1,324,374
212010101 - Business Activities/Services	2,224,054	2,160,335	2,164,589	2,341,426
213010101 - Budget Activities/Services	-	486,771	540,475	564,519
220000101 - Accounting	1,979,368	1,588,247	1,556,695	1,484,880
300010971 - SA-Administration	-	-	-	29,990
Total Expenditures	5,505,096	5,561,853	6,080,750	6,298,214

HUMAN RESOURCES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$ 3,408,564	\$ 3,936,442	\$ 4,474,789	\$ 4,564,901
Maintenance & Operations	6,430,960	6,854,853	8,181,010	8,767,342
Internal Service Charges	612,852	638,988	591,544	604,810
Transfers	1,668,598	383,150	-	-
Benefits	43,422,307	45,725,224	49,898,529	51,191,804
Total Expenditures	\$55,543,281	\$57,538,657	\$63,145,872	\$65,128,857
Full time equivalent	15.05	15.05	35.09*	35.09
Hourly extra help	2.00	2.00	2.00	2.00

* Information Technologies Division moved from City Manager in FY 2020-21.

MISSION STATEMENT

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

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

SERVICE DESCRIPTION

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

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

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ During calendar year 2020, successfully completed 111 recruitments; received 6,342 applications; proctored 51 examinations resulting in the hiring of 94 full-time employees and 51 hourly-extra-help employees.
- ✓ Notable 2020 senior management hires: Assistant City Manager; Assistant City Attorney and City Traffic Engineer.
- ✓ Public Safety: Hired 5 Firefighter/Paramedics; 13 Emergency Medical Technicians; and 19 Police Officers.
- ✓ Conducted 6 reclassification studies.
- ✓ Revised 8 job descriptions.
- ✓ Conducted employee trainings as follows:
 - o New Employee Orientation, 27 trainings, trained 102 employees.
 - o Sexual Harassment Prevention, trained 683 employees.
 - o Defensive Driving, trained 60 employees.
- ✓ Processed 167 tuition reimbursements.
- ✓ Planned, organized, and conducted the 2020 Employee Health Expo and 2021 Open Enrollment.
- ✓ Successfully completed the IRS mandated ACA reporting and conversion to the new ACAWorks tracking and reporting system.
- ✓ Negotiated and adopted short-term successor Memoranda of Understanding with the Management Employees of the City of Oceanside (MECO); Western Council of Engineers (WCE); Oceanside Firefighters' Association (OFA); and Oceanside Fire Management Association (OFMA).
- ✓ A team of 8 motivated Wellness Champions was created and several wellness initiatives were implemented that promote the 5 drivers of well-being: physical health, emotional health, financial security, job satisfaction and social connectedness. These wellness initiatives aim to promote health, prevent disease, increase productivity, and control healthcare costs. Examples of wellness initiatives include hosting 12 yoga sessions by Emily Berry; 4 wellness education sessions facilitated by Strive Well-Being, Inc.; 3 healthy eating sessions by Clean & Colorful Kitchen; and a 6-week Ola Ala physical fitness challenge by Health Enhancement Systems for 105 participants.
- ✓ Held a CalPERS Planning Your Retirement seminar for 35 retirement-eligible employees and provided individualized retirement benefit estimates; 3 ICMA financial planning webinars; and 1 investment seminar facilitated by Edward Jones & Co.
- ✓ Developed the City's Lactation Accommodation Policy (AD-73) to promote a work environment that is supportive of employees who wish to express milk at work for the employee's infant child and consistent with Senate Bill 142 and Assembly Bill 1976. Also collaborated with breastfeeding moms to identify, designate and create a permanent private lactation room at City Hall – South.
- ✓ Developed processes to implement the City's Emergency Leave Bank (AD-76) and federal Families First Coronavirus Response Act related to the COVID-19 pandemic. This includes coordinating 111 emergency leave cases (approximately 7,882 hours of paid time off) for isolation, quarantine and child-care.
- ✓ Processed 97 leave of absence cases, 5 industrial disability retirements, and 38 interactive process meetings.
- ✓ Procured appropriate insurance policies through City's Insurance Broker, while analyzing and assessing Citywide exposures.
- ✓ Updated and released the City's updated annual Injury and Illness Prevention Program.

HUMAN RESOURCES

- ✓ Managed multiple requests for Certificates of Insurance and endorsements from various departments throughout the City.
- ✓ Ongoing partnership and monitoring of Third-Party Workers' Compensation Administrator.
- ✓ Filed and managed 108 new Workers' Compensation claims, and related issues; tracked and approved all modified duty, 4850 and TTD benefits assisting with proper Payroll disbursements.
- ✓ Ongoing oversight of 156 litigated Workers' Compensation cases.
- ✓ Approved 48 Workers Compensation Settlement Authorization Requests.
- ✓ Processed 209 "potential" claims against the City.
- ✓ Investigated and managed 90 new liability claims, inclusive of negotiations focused toward resolution and reduction of liabilities against the City.
- ✓ Closed 63 claims through denials, negotiated settlements and/or litigation.
- ✓ Established 52 recovery claims to pursue reimbursements for damages to City Property.
- ✓ Recovered \$116,619 from responsible parties, reimbursed back to City departments for property damage caused by Third Parties.
- ✓ Vendors:
 - o 4,360 Certificates of Insurance and Endorsements processed
 - o 1,114 Active Vendors
 - o 1,282 Archived Vendors
- ✓ Customer Care answered 72,000 inbound calls and emails and generated 26,000 new requests for assistance in Public Staff.
- ✓ Employed new technologies to improve our organization's cyber security posture
- ✓ Implemented additional next generation Firewalls for improved network security.
- ✓ Completed monthly PCI compliance tests for systems that handle financial transactions.
- ✓ Performed Fiscal Year computer and network upgrades.
- ✓ Replaced video surveillance system at the El Corazon Senior Center and installed new cameras at various city facilities.
- ✓ Enhanced technology using Zoom and integration into the City Council Chamber's audio system to support remote meetings in response to State and County Health Orders.
- ✓ Supported teleworking initiatives and assisted City staff with remote connectivity in response to COVID-19.
- ✓ Completed installation of network equipment at the El Corazon Aquatics Center to support the technology needs of the new facility.
- ✓ Implemented a new backup and retention system to store/retrieve electronic data.
- ✓ Upgraded the public safety computer aided dispatch system hardware.
- ✓ Added 18 new volunteers (many departments did not bring in volunteers due to COVID-19).



PERFORMANCE MEASURES

The Human Resources Department is in the process of defining performance measures for FY 2022-23.

GOALS

- ☐ Negotiate Memoranda of Understanding during 2021 with the following groups: Western Council of Engineers (WCE) and Oceanside Police Officers' Association (OPOA).
- ☐ Complete the RFP process and selection of a Third-Party Administrator (TPA) for Workers' Compensation Administration.
- ☐ Evaluate and enhance recruitment efforts to attract top quality candidates.
- ☐ Continue offering wellness programs/initiatives for City employees.
- ☐ Select a new Internet/Intranet provider to perform a complete overhaul of today's internet and intranet platform.
- ☐ Ensure public access to information in a timely manner.
- ☐ Deliver a reliable and secure computer infrastructure with high-speed network access to all City facilities.
- ☐ Provide an easily maintained and user-friendly public website to Oceanside residents and City staff.
- ☐ Evaluate and propose new technologies to improve organizational efficiencies.
- ☐ Implement a new backup and retention system to store/retrieve electronic data.
- ☐ Assist the Water Utilities department with the technology needs resulting from the AMI project.
- ☐ Continue to assist the City Engineer with technology requirements for the new Fire Station 1 design, Beach improvements, and Fire Station 3.
- ☐ Secure the appointment of a new IT Security Officer.
- ☐ Evaluate Citywide technology replacement options.



HUMAN RESOURCES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	2,287,570	2,521,430	2,872,477	2,923,521
5110 Temporary/Part Time Employees	32,018	32,529	42,053	44,630
5120 Overtime	3,375	45,343	3,517	44,723
5206 Fringe Benefit Burden-Wcomp	22,990	19,200	18,879	52,029
5207 Fringe Benefit Burden	1,039,471	1,262,677	1,499,932	1,462,417
5212 Pension Bond Debt Charge	29,652	31,404	32,651	32,301
5230 Auto Allowance	4,380	4,917	5,280	5,280
5235 Compensated Absences	(10,892)	18,943	-	-
	3,408,564	3,936,443	4,474,789	4,564,901
Maintenance & Operations				
5305 Professional Services	736,509	696,537	827,506	861,149
5306 Professional Svc w/IT alloc	57,239	27,162	14,260	14,260
5310 Temp. Agencies/Individuals	-	-	22,208	21,708
5315 Utilities	19,420	19,252	20,257	22,049
5320 Repair and Maintenance	1,339,443	1,772,882	1,316,945	1,317,915
5325 Infrastructure < \$100K	367,630	460,307	547,516	562,516
5330 Machry & Equip <\$10K	508,064	410,494	527,227	527,227
5335 Rents & Leases - Equip, Bldgs	290,330	363,900	456,716	657
5340 Ins other than Employee Benefit	1,103,332	1,393,462	1,728,749	2,241,000
5345 Travel & Conference	26,110	15,218	41,617	41,067
5350 Training - Registrtn Fees	10,191	3,435	30,012	30,012
5355 Matl Supplies&Services	141,997	84,303	174,283	654,618
5360 Advertising	31	-	2,526	2,526
5370 Postage	4,061	3,625	6,473	5,923
5375 Dues,Books&Subs	2,775	3,094	6,834	6,834
5380 Uniform	99	-	-	-
5385 Telephone	491,582	476,325	645,581	645,581
5405 Administration Fees	2,568	3,044	2,300	2,300
5465 Self-Insured Claims Paid	1,131,554	804,464	1,030,000	1,030,000
5470 Claims Management	198,026	317,349	780,000	780,000
	6,430,960	6,854,853	8,181,010	8,767,342
Internal Service Charges				
5600 Internal Service Charges	612,852	638,988	591,544	604,810
	612,852	638,988	591,544	604,810
Transfers				
6900 Transfers Out	1,668,598	383,150	-	-
	1,668,598	383,150	-	-
Other				
5430 Bad Debt	8,045	7,331	-	-
5482 Retirement Premiums	24,548,636	27,299,523	30,504,999	31,189,274
5483 Insurance	18,455,426	18,140,101	19,328,530	19,937,530
5484 Employee Tuition Reimbursement	59,718	53,231	65,000	65,000
6007 Pension Expense - GASB 68	337,679	220,631	-	-
6010 Depreciation Expense	12,802	4,408	-	-
	43,422,307	45,725,223	49,898,529	51,191,804
Total Expenditures	55,543,281	57,538,657	63,145,872	65,128,857

HUMAN RESOURCES – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	3,408,564	3,936,443	4,474,789	4,564,901
Maintenance & Operations	6,430,960	6,854,853	8,181,010	8,767,342
Internal Service Charges	612,852	638,988	591,544	604,810
Transfers	1,668,598	383,150	-	-
Other	43,422,307	45,725,223	49,898,529	51,191,804
Total Expenditures	55,543,281	57,538,657	63,145,872	65,128,857

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
151010814 - Risk Management Admin.	2,924,648	3,214,859	4,071,269	4,593,943
152010818 - Workers Compensation Admin.	5,586,383	5,097,184	5,602,361	5,633,793
155010841 - Information Systems	1,566,644	1,746,238	2,124,267	2,168,239
155155841 - Audio Visual	172,944	163,757	153,196	163,774
155156841 - City Wide Software Prj	318	-	-	-
155157841 - Communications	548,311	582,094	754,442	749,103
155158841 - City Wide Copiers/Printers	363,906	336,505	510,779	510,779
155159841 - Building Controls	35,485	43,325	51,308	53,100
155160841 - Citywide Software	475,242	253,151	270,541	267,911
155162841 - Network Infrastructure	933,245	1,502,166	1,138,435	1,153,435
155164841 - Public Safety System	529,981	403,405	557,225	564,475
155165841 - SCADA	349,019	384,185	362,338	380,419
155167841 - Utility Systems	406,441	418,503	487,550	491,087
1814 - Risk Management	236,634	333,150	-	-
1841 - Information Services	12,802	54,408	-	-
250253817 - Employee Benefits Adm	40,362,910	41,891,036	45,910,716	47,216,803
260010101 - Personnel Administration	632,753	687,845	706,812	740,724
270271871 - Centralized Call Center	405,616	426,845	444,633	441,272
Total Expenditures	55,543,281	57,538,657	63,145,872	65,128,857

NON-DEPARTMENTAL

NON DEPARTMENTAL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$ -	\$363,350	\$ -	\$ -
CalPERS Unfunded Liability	6,586,397	5,888,667	600,000	600,000
Vacancy Factor	-	-	(5,600,000)	(1,750,000)
Maintenance & Operations	2,131,717	3,419,252	2,724,189	2,985,566
Internal Service Charges	2,286,591	2,623,109	3,404,465	3,672,040
Transfers	3,091,865	16,165,603	1,143,741	820,000
Other	(1,293,166)	(1,542,498)	-	-
Total Expenditures	\$12,803,404	\$26,917,483	\$2,272,395	\$6,327,606

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 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	-	26,272	-	-
5105 Vacancy Factor	-	-	(5,600,000)	(1,750,000)
5110 Temporary/Part Time Employees	-	89,348	-	-
5120 Overtime	-	229,305	-	-
5207 Fringe Benefit Burden	-	18,424	-	-
5213 CALPERS Unfunded Liability	6,586,397	5,888,667	600,000	600,000
	6,586,397	6,252,017	(5,000,000)	(1,150,000)
Maintenance & Operations				
5305 Professional Services	4,066	49,706	5,286	5,286
5320 Repair and Maintenance	-	7,892	-	-
5326 Studies & Reports	-	8,564	51,000	51,000
5330 Machry & Equip <\$10K	-	1,629	-	-
5355 Matl Supplies&Services	30,682	179,438	15,928	16,874
5375 Dues,Books&Subs	124,906	156,742	171,064	171,064
5380 Uniform	-	1,169	-	-
5395 Contrib-Community Svc/Non Prof	1,232,941	2,300,224	1,605,467	1,793,643
5405 Administration Fees	685,177	692,342	731,442	731,442
5435 Special Events	53,945	21,414	144,002	216,257
5460 Laboratory Operations	-	132	-	-
	2,131,717	3,419,252	2,724,189	2,985,566
Internal Service Charges				
5600 Internal Service Charges	2,286,591	2,623,109	3,404,465	3,672,040
	2,286,591	2,623,109	3,404,465	3,672,040
Transfers				
6900 Transfers Out	3,091,865	16,165,603	1,143,741	820,000
	3,091,865	16,165,603	1,143,741	820,000
Other				
5430 Bad Debt	322,569	297,845	-	-
6030 GASB 31 Adjmt	(1,615,735)	(1,840,343)	-	-
	(1,293,166)	(1,542,498)	-	-
Total Expenditures	12,803,404	26,917,483	2,272,395	6,327,606

NON-DEPARTMENTAL – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	6,586,397	6,252,017	(5,000,000)	(1,150,000)
Maintenance & Operations	2,131,717	3,419,252	2,724,189	2,985,566
Internal Service Charges	2,286,591	2,623,109	3,404,465	3,672,040
Transfers	3,091,865	16,165,603	1,143,741	820,000
Other	(1,293,166)	(1,542,498)	-	-
Total Expenditures	12,803,404	26,917,483	2,272,395	6,327,606

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1101 - General Fund	(176,805)	12,588,260	-	-
170130101 - COVID-19 Pandemic	-	1,239,333	-	-
170174101 - NonDepartmental Expense	11,892,722	11,711,624	708,517	4,499,283
170177101 - City Memberships & Fees	128,972	161,133	183,767	183,767
170180101 - Humane Society Contract	949,669	1,092,119	1,258,116	1,449,360
170181101 - City Wide Employee Recognition	8,846	6,286	8,511	9,457
170936101 - NonDeptmntl - Special Events	-	118,728	113,484	185,739
Total Expenditures	12,803,404	26,917,483	2,272,395	6,327,606

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MEASURE X

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MEASURE X EXPENDITURE BUDGET SUMMARY			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$2,007,746	\$2,372,173	\$2,762,560
Maintenance & Operations	281,666	1,669,744	1,758,748
Internal Service Charges	-	-	36,385
Capital Outlay	39,928	-	-
Transfers	8,735,580	7,125,000	12,375,000
Total Expenditures	\$11,064,920	\$11,166,917	\$16,932,693
Full time equivalent	18.58	19.58	19.58
Hourly extra help	19.00	19.00	19.00

MEASURE X – CIP EXPENDITURE BUDGET SUMMARY			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$11,227	\$ -	\$ -
Maintenance & Operations	130,267	1,730,000	553,500
Internal Service Charges	262,977	420,000	580,000
Capital Outlay	511,045	4,975,000	11,241,500
Total Expenditures	\$915,516	\$7,125,000	\$12,375,000

BACKGROUND

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

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

FISCAL IMPACT

The City's sales tax consultant, Hdl Companies, estimates that a half-cent transaction and use tax (aka sales tax) will generate \$15.1 million in annual revenue in FY 2021-22. This tax is projected to generate an estimated \$103 million in additional revenues over the seven-year life of the measure (assuming an average increase in sales tax revenues of 2% per year); with actual revenues determined by economic conditions.

Additionally, \$5,752,731 in unspent funds from Year 2 are being rolled over for reallocation in Year 3. This amount includes \$3.1 million in higher than projected revenues and \$2.6 million in lower than expected expenditures. As a result of these changes, the total amount available for budgeting in Year 3 is \$20,872,011.

Summary of Year 3 Spending Plan

Total Spending Plan for Year 3	\$16,932,693
Revenue Available for Year 3	<u>20,872,011</u>
Balance to be Carried Forward to Year 4	\$ 3,939,318

SEPARATE FUND

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

CITIZENS OVERSIGHT COMMITTEE

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

RESPONSIBLE SPENDING PLEDGE

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

OBJECTIVES

The following narrative describes each of the proposed programs/projects to be funded in Year 3. It should be noted that if actual expenditures come in lower than the budgeted amount, the funds will flow forward into the balance available for budgeting in Year 4.

POLICE

- ☐ Additional Homeless Outreach Team (HOT). The Plan continues to fund two additional staff members serving as the City's second HOT team. The Year 3 budget is increased to \$402,524 based on actual costs for the personnel on this team. These positions can be moved into other police programs after seven years when the Measure X revenues end since retirements will create new vacancies in the department.

- ☐ Crime Suppression Team. The Plan provides \$650,000 in Year 3 funding for the Police Department to deploy officers on an overtime basis to engage in additional crime suppression focused on the downtown and transient/homeless issues.
- ☐ Additional HOT Contract Social Worker. The Plan continues funding for an additional contract social worker to partner with the additional HOT team, at a cost of \$77,000 in Year 3.
- ☐ Equipment and Projects to Enhance Emergency Response. The Plan for Year 3 includes one-time funding in the amount of \$500,000 for the purchase of equipment, studies, and projects that will increase emergency response capability for the Police Department.

HOMELESS - GENERAL

- ☐ Homeless Diversion/Prevention and Homeless Reunification Program. This line item funds services such as emergency rent, security deposit, and first/last months' rent, bridge housing, and funding to reunite homeless persons with family members as needed in order to keep people from becoming homeless or to rehouse those experiencing homelessness. Additionally, it is proposed to launch a Homeless Hiring Program which will qualify and screen homeless Oceanside residents for a work program in coordination with a nonprofit partner. Staff issued a Request for Proposals (RFP) for this project in Year 1 but did not receive any submittals. Staff believes that this is a worthy concept and recommends issuing another RFP, since similar programs have been initiated in other cities in the last year and a new RFP could produce a nonprofit partner. In order to fund these programs, \$500,000 would be allocated in Year 3.
- ☐ Contract Sobering Services. A Sobering Services Center opened in Year 2 with social worker support services for publicly inebriated/under the influence persons to detox and be diverted away from jail and the streets into a safe environment where they can regain functioning, participate in screenings, and receive referrals to needed services such as substance abuse treatment, homeless services, physical and behavioral health services, and housing. Measure X funding of \$500,000 in Year 2 will be augmented with \$166,000 in San Diego County funds.

FIRE

- ☐ Enhanced Emergency Service Delivery Model. This program enabled the City to hire contract Emergency Medical Technicians (EMTs) to provide two Basic Life Support (BLS) ambulance teams to supplement the City's current Advanced Life Support (ALS) ambulances and handle BLS medical aid calls and transports. This allows staff to be redeployed putting an additional Fire Engine in service, thus providing a higher level of service to Oceanside residents, reducing response times, and reshaping Emergency Service delivery to optimize the medical aid services that residents receive. The Year 3 budget is increased to \$1,628,439 to account for increases in minimum wage and actual costs for the EMT training academy. This program can be scaled back after seven years when the Measure X revenues end since the additional staff will be hired on limited contracts and other positions will open up through retirements.
- ☐ Fire Equipment and Projects to Enhance Emergency Response. A one-time allocation of \$300,000 has been included for the purchase of equipment, studies, and projects that will increase emergency response capability for the Fire Department.

INFRASTRUCTURE - PUBLIC SAFETY RELATED

- ☐ New Fire Station 1/Emergency Operations Center (EOC). This project would replace Fire Station 1 Downtown with a new modern Fire Station and potentially include a City Emergency Operations Center. The current Fire Station 1 was built in 1929, requires seismic upgrade, does not accommodate the latest fire apparatus and is essentially obsolete. The City does not have a dedicated EOC and the project would include an EOC as a construction alternative. Staff anticipates awarding a construction contract in the Summer of 2021, with an anticipated construction start in September 2021, with an 18-month construction period. Cost estimates have been updated with build options ranging from \$17.1 million to \$22.5 million. \$7,500,000 in funds have been identified for Year 3 to continue the project. City staff will also pursue outside funding to supplement Measure X.

INFRASTRUCTURE - STREETS & ROADS/TRAFFIC

- ☐ Road Repairs/Overlays/Slurry Seals. The City invests approximately \$7 million annually in pavement management including overlays, slurry seals and rehabilitation projects, however this funding level is not adequate to maintain the current pavement condition. The City's current Pavement Condition Index (PCI) is 56 and declining. Staff anticipates that the City requires \$15 million per year in cumulative funding (Transnet, SB1, Measure X) for a period of ten years to reach the PCI of 70, which would indicate that the City's streets are in upper fair to very good condition. \$3,500,000 is proposed for the third year of Measure X funding.
- ☐ South Strand Rehabilitation Study. The concrete surface of The Strand south of the Pier to the southerly limits is in poor condition and is impacted from ocean water flooding during high tides. Rehabilitation of this road is expected to cost \$3.6 million. Funding in the amount of \$700,000 is allocated to this project in Year 3.

INFRASTRUCTURE - BEACHES/BEACHFRONT/PIER/PARKS

- ☐ Pier View Bridge Rehabilitation. The concrete portion of the pier, known as the Pier View Bridge, was constructed in 1927 and does not meet current seismic codes. The estimated cost to replace or rehabilitate the bridge ranges from \$17 million to \$26 million. Funding in the amount of \$1,500,000 was allocated in Year 2 for design work which is ongoing. No money is allocated to this project in Year 3.
- ☐ Buccaneer Beach Park Facilities Study. Design of the facilities is underway and \$1.5 million is needed for completion of design and permitting. The Year 3 Spending Plan allocates \$675,000 towards this project.

PRELIMINARY PLAN FOR EXPENDITURES FOR YEARS 4-7

The Spending Plan also includes a preliminary plan for expenditures for the seven-year duration of Measure X (through March 2026). This plan anticipates continuance of the public safety and homelessness programs throughout the duration of the Measure, including cost escalators where appropriate, and completion of the infrastructure improvements initiated during Year 1. The total cost to continue/complete these items is estimated to be \$54.9 million which is fully covered by the anticipated revenue leaving a positive balance of \$5.4 million. This is a change from the initial Seven Year Expenditure Plan, where revenues were not projected to cover expenses.

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

FINANCE OPTIONS

Due to the seven-year duration of the Measure, bond financing is not planned since it is not generally cost effective to issue bonds for such a short period. To the extent that an infrastructure project may require funds in advance of receipt, the City will consider internal borrowing to be repaid with future Measure X revenues. Any such borrowing will be done in accordance with best practices and adopted policies and will require separate City Council approval.

MEASURE X – BUDGET SUMMARY

	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel			
5105 Regular Employees	616,126	884,945	944,024
5110 Temporary/Part Time Employees	111,158	72,000	72,000
5120 Overtime	867,250	743,953	1,125,677
5206 Fringe Benefit Burden-Wcomp	71,009	127,370	63,758
5207 Fringe Benefit Burden	342,204	543,905	545,068
5212 Pension Bond Debt Charge	-	-	12,032
	2,007,746	2,372,173	2,762,559
Maintenance & Operations			
5305 Professional Services	3,000	77,000	77,000
5320 Repair and Maintenance	109	-	500,000
5325 Infrastructure < \$100K	-	500,000	-
5330 Machry & Equip <\$10K	199	-	-
5355 Matl Supplies&Services	54,363	308,400	308,400
5380 Uniform	23,185	11,025	11,025
5395 Contrib-Community Svc/Non Prof	82,501	773,319	862,324
5405 Administration Fees	118,310	-	-
	281,666	1,669,744	1,758,749
Internal Service Charges			
5600 Internal Service Charges	-	-	36,385
	-	-	36,385
Capital Outlay			
5705 Auto Equipment	39,928	-	-
	39,928	-	-
Transfers			
6900 Transfers Out	8,735,580	7,125,000	12,375,000
	8,735,580	7,125,000	12,375,000
Total Expenditures	11,064,920	11,166,917	16,932,693

MEASURE X – BUDGET SUMMARY

Expenditure Summary by Category			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	2,007,746	2,372,173	2,762,559
Maintenance & Operations	281,666	1,669,744	1,758,749
Internal Service Charges	-	-	36,385
Capital Outlay	39,928	-	-
Transfers	8,735,580	7,125,000	12,375,000
Total Expenditures	11,064,920	11,166,917	16,932,693

Expenditure Summary by Program			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
150010103 - Measure X Admin	8,856,890	7,125,000	12,375,000
150518103 - Homeless Outreach Team	366,388	473,234	479,255
150519103 - Crime Suppression Team	649,357	650,000	650,000
150521103 - Downtown Security	-	500,000	-
150522103 - Police Equipment and Studies	-	-	500,000
150564103 - Enhanced Emergency SvcDelivery	1,101,131	1,518,682	1,928,438
150953103 - Homeless Diversion/Prevention	91,154	400,001	500,000
150954103 - Contract Sobering Services	-	500,000	500,000
Total Expenditures	11,064,920	11,166,917	16,932,693

MEASURE X – CIP – BUDGET SUMMARY

	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel			
5105 Regular Employees	6,943	-	-
5120 Overtime	529	-	-
5207 Fringe Benefit Burden	3,755	-	-
	11,227	-	-
Maintenance & Operations			
5305 Professional Services	128,915	1,680,000	521,000
5355 Matl Supplies&Services	1,352	50,000	32,500
	130,267	1,730,000	553,500
Internal Service Charges			
5600 Internal Service Charges	262,977	420,000	580,000
	262,977	420,000	580,000
Capital Outlay			
5703 Infrastructure < \$100K	252,908	4,975,000	11,241,500
5705 Auto Equipment	258,138	-	-
	511,045	4,975,000	11,241,500
Total Expenditures	915,516	7,125,000	12,375,000

Expenditure Summary by Category			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	11,227	-	-
Maintenance & Operations	130,267	1,730,000	553,500
Internal Service Charges	262,977	420,000	580,000
Capital Outlay	511,045	4,975,000	11,241,500
Total Expenditures	915,516	7,125,000	12,375,000

Expenditure Summary by Program			
	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
902158719517 - Road Repairs/Slurry Seal	53,021	1,400,000	700,000
902159419517 - St Restoration/Asphalt Overlay	137,902	2,100,000	2,800,000
907158519517 - New Fire Stnt #1/EOC Relctn	99,810	2,125,000	7,500,000
907158619517 - TrainngTower/Draft Pit/Asphalt	67,670	-	-
912158819517 - South Strand Rehab Study	34,753	-	700,000
912158919517 - Pier Rehab/Concrete Design	14,535	1,500,000	-
912159019517 - Beachfront Improvements	224,645	-	-
912159119517 - Buccaneer Beach Restrooms	22,393	-	675,000
912159319517 - New Ambulance Type #1	258,138	-	-
912159719517 - Police HQ Expansion	2,649	-	-
Total Expenditures	915,516	7,125,000	12,375,000

PUBLIC SAFETY

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POLICE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$53,639,031	\$54,457,807	\$58,139,453	\$59,511,344
Maintenance & Operations	2,523,624	2,746,714	2,744,994	3,330,311
Internal Service Charges	5,280,060	6,045,301	6,194,326	6,150,777
Capital Outlay	57,658	411,791	75,000	-
Transfers	531,450	650,163	647,205	619,954
Other	(24,182)	(21,428)	-	-
Total Expenditures	\$62,007,641	\$64,290,348	\$67,800,978	\$69,612,386
Full time equivalent	325.00	325.00	326.00	324.00
Hourly extra help	24.00	23.00	21.00	18.00

MISSION STATEMENT

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



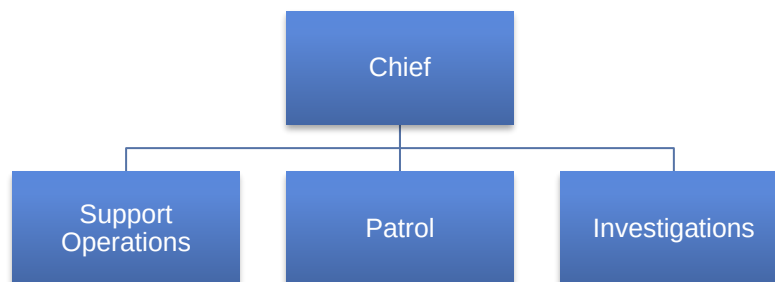
SERVICE DESCRIPTION

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

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Total FBI Crime index in Oceanside was down 12.3 percent from 2019 and down 26% compared to 2015.
- ✓ Property Crime in Oceanside dropped 14.9% percent from 2019 and is down 31% from 2015.
- ✓ Gang motivated violent crime in Oceanside was unchanged in 2020 and down 33% from 2015 and down 58% from 2011.
- ✓ The department adapted operations to deal with the COVID-19 Pandemic including schedule/staffing changes, development of video conferencing for court proceedings, implementation of safety protocols such as air scrubbers and enhanced cleaning of work areas.
- ✓ The Investigations Division created and staffed a new Digital Forensic Analyst position to enhance the departments capabilities. Additionally, a team of investigators has been organized into a Digital Forensics Unit specializing in the recovery and examination of digital evidence.
- ✓ Officers responded to a vandalism of a downtown business during a protest. The business was concerned the crime was racially motivated. Detectives immediately began investigating the case, identified a suspect and arrested him. The suspect confessed to the crime and several others including an Assault with a Deadly Weapon. The crime was determined not be racially motivated providing the business with relief.
- ✓ The Oceanside Police Department was the first agency in the county to put all police officers through an 8-hour De-escalation training developed by the District Attorney's office. Several OPD instructors were asked to join the training staff for this class and assist with teaching other agencies.
- ✓ Records staff worked with ARJIS (Automated Regional Justice Information System) to meet the compliance deadline for NIBRS (National Incident-Based Reporting System) assisting with San Diego being the only region to submit data by January of 2021. Implemented Evidence.com which has allowed OPD to share over 13,000 BWC (Body Worn Camera) items with the District Attorney.
- ✓ Crimes of Violence detectives investigated four homicides. All four homicides were solved with arrests. A suspect was arrested for attempted murder and information was developed identifying him as a murder suspect in two other cases in San Bernardino County.
- ✓ The Family Protection Unit conducted a total of 608 investigations. 275 of these cases were submitted to the DA's Office for prosecution. Managed 267 sex registrants with a 99.3% compliance to court ordered restrictions. Four suspects were charged with registration violations of which three have been convicted and sentenced and one is pending.
- ✓ The Property Crimes Unit assigned over 1,000 cases to eight Detectives. 326 Arrest Warrants were written, 11 Search Warrants were executed, resulting in the recovery of \$191,758 worth of stolen property. COVID-19 significantly hampered the unit's ability to book suspects into jail resulting in a backlog of cases submitted for prosecution.
- ✓ A second fully-trained and equipped HOT team was deployed along with a social worker. This second team has immersed themselves into the social service system and has doubled our level of contacts and service toward combating homelessness.

- ✓ The Homeless Outreach Team assessed over 1,041 individuals and obtained housing/shelter for 127 persons. 17 individuals were enrolled into recovery services.
- ✓ Acquired a new Body Worn Camera System that allows all officers in the field to have a reliable and more user-friendly system that supports the transparency of operations promoted by the department.

Civic Engagement

- ✓ The Senior Volunteer Patrol Program (SVPP) contributed 6,400 hours of their time in volunteer hours and conducted 3,488 You Are Not Alone checks. Due to COVID-19 restrictions, the SVPP patrol program has been temporarily suspended resulting in an approximate 75% reduction in volunteer hours.
- ✓ Officers continued to donate their time to participate in the annual Shop with a Cop Christmas event for underprivileged youth. For the third year in a row staff selected and provided holiday meals and gift cards to over 50 Oceanside families in partnership with the OUSD.
- ✓ Successfully started two Oceanside Youth Partnership (OYP) programs servicing 21 high school students. OYP is now a 16-week program designed to provide at-risk youth with hope, positive role models, education and resources to guide them to success.
- ✓ Our Certified Child Safety Seat Technician, Ashley Sanchez was able to service over two dozen families with car seat consultations to ensure safe and proper use.
- ✓ The Neighborhood Policing Team continued their engagement with the community during COVID-19 restrictions by coming up with other innovative ways to social distance. Birthday and school vehicle “parades” became an easy way to safely interact with the community. These parades became a vital social interaction many children needed during the isolation caused by the epidemic.
- ✓ The Neighborhood Policing Team was able to conduct many ongoing community meetings, such as a neighborhood watch, through the use of various video conferencing platforms.
- ✓ School Resource Officer Ryder collected over 200 prom dresses, suits, shoes, purses and accessories to be distributed to OUSD High School students. She also assisted in providing suits and dress shoes for several athletes to wear to an awards banquet.
- ✓ School Resource Officers adapted to COVID-19 protocols resulting in the suspension of in-person instruction at school sites and the subsequent transition to virtual instruction. School Resources Officers assisted in this process with logistics and traffic control for weekly food distribution at various for families in need. The officers also completed many home-checks to assist students having difficulty or struggling with virtual learning. Lastly, officers revamped the juvenile diversion program and sent 12 students through diversion in lieu of arrest.
- ✓ The Recruiting Team participated in numerous recruiting events and facilitated 20 testing events to hire new Academy Police Recruits and Lateral Officers.
- ✓ Along with San Diego Regional Law Enforcement, our Neighborhood Policing Team participated in The Teddy Bear Drive benefitting Rady Children’s Hospital. Despite COVID-19 restrictions, they were able to raise over \$40,000.



Quality of Life

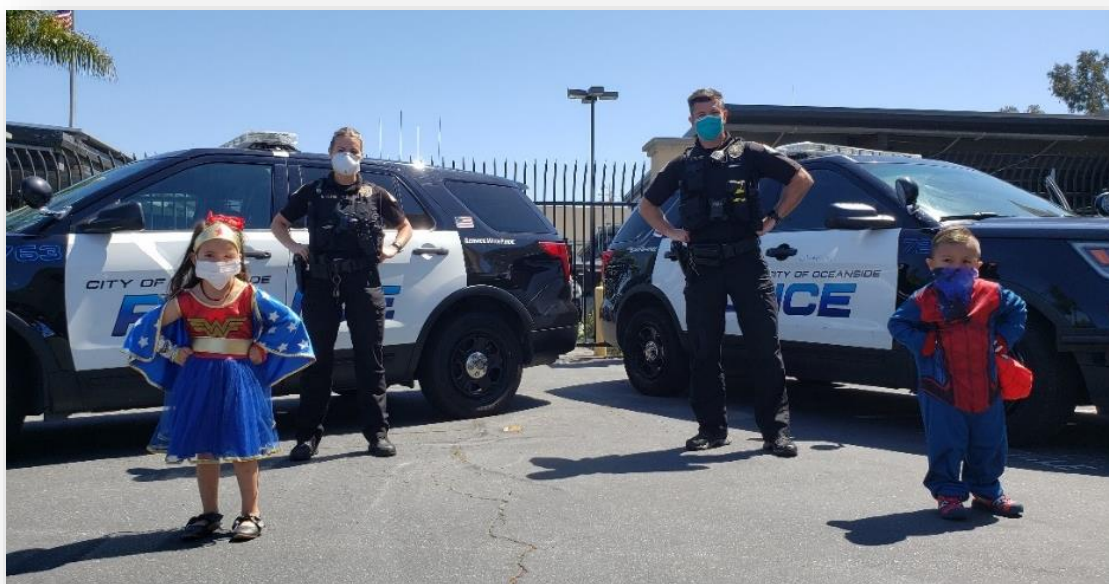
- ✓ Latent Fingerprint Unit analyzed 294 cases where fingerprint evidence was recovered from crime scenes. 75 criminal suspects were identified as a result of their efforts. An additional 187 cases were sent to National Automated Fingerprint System for analysis.
- ✓ The Evidence and Property Unit received 14,798 items from field activity and follow up investigations. Additionally, they dispositioned 29,647 items out of the facility returning them to victims, owners and family. 199 firearms were destroyed and 656 pounds of illegal and prescription narcotics were destroyed.
- ✓ The Front Desk assisted 1,500 customers, completed 720 Narcotics and Sexual Offender registrations and 200 Live Scan fingerprint services. Due to COVID restrictions, the lobby was closed for most of the year, however Community Service Officers still took over 3,000 crime reports from citizens.
- ✓ The Records Section verified data for 45,940 incident documents shared with local, state and federal law enforcement agencies, processed 12,164 citations, entered 2,202 items of property and entered 6,885 vehicles into the California Law Enforcement Telecommunications system. Staff processed 237 Public Records requests, completed 155 Housing Background Checks, and processed 638 requests from the District Attorney for 9-1-1 calls. Additionally, a total of 4,652 transactions were processed which included 3,290 requests for reports, 66 subpoenas, 941 vehicle transactions and 355 card room fees.
- ✓ Special Enforcement Detectives conducted over 20 covert operations and executed 13 gang and narcotic high-risk Search Warrants. The unit arrested over 650 suspects and seized over 50 firearms.
- ✓ The Psychiatric Emergency Response Team (PERT) responded to 912 mental health-related calls. Completed 261 involuntary commits of subjects with dangerous mental disorders, sought and received six Gun Violence Restraining Orders, and made 167 PERT Referrals for subjects in crisis.
- ✓ Police dispatch received 66,180 9-1-1 calls, dispatched 104,123 incidents, and received 214,315 non-emergency calls.
- ✓ Traffic Services conducted 62 directed operations for DUI, Distracted Driving, Traffic Enforcement, Motorcycle Safety and Bicycle/Pedestrian Safety resulting in 24 arrests and 1,736 citations.
- ✓ Encampment Team Officers conducted 154 operations resulting in 125 arrests, removal of 202 illegal camps and issuance of 701 citations.
- ✓ K9 officers made 31 non-contact apprehensions, five contact apprehensions, conducted 78 building and field searches, 58 narcotic searches, and 17 track/trail searches for felony suspects.
- ✓ Harbor Officers conducted seven life-endangering water and vessel rescues, and worked with Federal Law Enforcement agencies to conduct 12 maritime narcotic/human trafficking investigations.
- ✓ Resource Team Officers issued 336 citations and made 237 arrests around the Beach and Pier Area.
- ✓ The Crime Suppression Team is a four-officer team focused on enforcing quality of life issues. The team made 569 Felony/Misdemeanor arrests, issued 758 citations, and responded to 804 calls for service.

PERFORMANCE MEASURES	
INDICATORS	TARGET FY 2021-22
Respond to priority 1 calls for service	6 minutes
Complete all preliminary crime reports	5 days
Provide copies of reports to authorized recipients	10 days
Reduce the number of preventable employee collisions	5%

GOALS

City Services

- ☐ Conduct a comprehensive analysis to improve the department's deployment and staffing model to effectively and proactively address criminal activity.
- ☐ Complete the evaluation of a new laptop computer installed in police vehicles to monitor service calls. If successful, the computer will replace the aging MCT (Mobil Command Terminal) currently used and will be half the cost. The computers will allow officers to remove the computer from the vehicle and write reports while not in the vehicle but remain in direct communication with the dispatch center.
- ☐ Hire a full time Public Information Officer to enhance departmental communications with the community.
- ☐ Promote transparency through development and improvement of the Police Department's social media programs and media relations.
- ☐ Improve the Police Department website to include additional opportunities for the community to see what the department does on a daily basis, such as pushing information from Computer Aided Dispatch (CAD) directly to the website for members of the community to have ready access.
- ☐ Continue to proactively address homeless issues and work in partnership with both City and community resources.
- ☐ Initiate aggressive recruitment and hiring practices for lateral Police Officer candidates in an attempt to fill the vacant Police Officer positions.
- ☐ Retool the recruitment practices of the Police Department to better connect with highly qualified candidates from within the community to fill as many vacant positions as possible.



POLICE – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	28,511,865	28,983,489	31,257,200	32,377,766
5110 Temporary/Part Time Employees	282,891	361,028	323,703	360,366
5120 Overtime	4,623,071	4,365,529	2,668,741	2,671,965
5206 Fringe Benefit Burden-Wcomp	3,152,943	2,195,651	3,198,151	3,125,041
5207 Fringe Benefit Burden	14,632,620	16,029,627	18,075,618	18,263,654
5212 Pension Bond Debt Charge	2,435,640	2,522,484	2,616,040	2,712,552
	53,639,031	54,457,807	58,139,453	59,511,344
Maintenance & Operations				
5305 Professional Services	419,551	503,680	487,504	542,066
5315 Utilities	2,713	2,451	4,325	9,691
5320 Repair and Maintenance	172,226	201,713	260,262	231,370
5330 Machinery & Equip <\$10K	557,980	630,678	580,670	931,427
5335 Rents & Leases - Equip, Bldgs	4,037	6,444	13,975	12,854
5345 Travel & Conference	181,714	114,441	180,008	181,508
5350 Training - Registrtn Fees	118,341	102,705	131,545	120,959
5355 Matl Supplies&Services	584,335	721,325	601,831	775,305
5360 Advertising	80	693	2,928	2,928
5370 Postage	9,186	8,372	10,592	10,206
5375 Dues,Books&Subs	20,411	11,549	22,689	21,389
5380 Uniform	244,147	253,656	254,039	297,703
5385 Telephone	42,348	49,238	56,454	54,395
5440 Radio Network Operating Cost	166,555	139,769	137,142	138,510
5460 Laboratory Operations	-	-	1,030	-
	2,523,624	2,746,714	2,744,994	3,330,311
Internal Service Charges				
5600 Internal Service Charges	5,280,060	6,045,301	6,194,326	6,150,777
	5,280,060	6,045,301	6,194,326	6,150,777
Capital Outlay				
5704 Machinery & Equipment	45,350	405,691	-	-
5705 Auto Equipment	-	-	75,000	-
5706 Furniture, Fixtures, Software	12,308	6,100	-	-
	57,658	411,791	75,000	-
Transfers				
6900 Transfers Out	531,450	650,163	647,205	619,954
	531,450	650,163	647,205	619,954
Other				
6030 GASB 31 Adjmt	(24,182)	(21,428)	-	-
	(24,182)	(21,428)	-	-
Total Expenditures	62,007,641	64,290,348	67,800,978	69,612,386

POLICE – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	53,639,031	54,457,807	58,139,453	59,511,344
Maintenance & Operations	2,523,624	2,746,714	2,744,994	,330,311
Internal Service Charges	5,280,060	6,045,301	6,194,326	6,150,777
Capital Outlay	57,658	411,791	75,000	-
Transfers	531,450	650,163	647,205	619,954
Other	(24,182)	(21,428)	-	-
Total Expenditures	62,007,641	64,290,348	67,800,978	69,612,386

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1204 - Asset Seizure	(15,013)	(15,591)	-	-
1217 - Supptl Law Enforcmt	(8,899)	(5,461)	-	-
1218 - State & Local Asset Seizure Fd	(270)	(376)	-	-
500502204 - Federal Asset Seizure	15,024	140,999	404,500	-
500502218 - St & Local Asset Seize 15%	-	-	600	600
500506101 - Public Safety Communications	3,082,429	3,305,955	3,585,336	3,697,362
500509101 - Harbor Police	2,359,453	2,381,350	2,378,006	2,514,465
500510218 - St & Local Asset Seize 85%	-	-	3,400	3,400
500511204 - Asset Forfeiture-Justice Fds	-	-	-	313,500
500512204 - Asset Forfeiture-Treasury Fds	-	-	-	33,500
500515101 - OPD-Support Operations	12,157,225	13,018,917	13,651,493	14,311,325
500516101 - OPD-Investigations	14,711,414	15,084,692	15,649,997	16,103,524
500517101 - OPD-Patrol	27,515,605	27,704,200	30,245,066	30,996,046
817131800217 - PS Alignment AB 109	4,684	4,087	-	-
817140408217 - COPS 2000 - 2008 Carryover	154,783	93,850	-	-
817140416217 - COPS 2016	99,136	10,815	-	-
817140417217 - COPS 2017	138,495	120,169	-	-
817140418217 - COPS 2018	-	359,853	42,186	-
817140419217 - COPS 2019	-	89,862	232,000	-
817140420217 - COPS 2020	-	-	-	134,636
817144117222 - JAG FED Grant - 2017	8,413	42,376	-	-
817144118222 - JAG FED Grant - 2018	-	46,222	-	-
817144317272- OUSD Resource Offcrrs FY17-19	808,196	-	-	-
817144319272 - OUSD Resource Offcrrs FY19-21	-	831,184	892,356	-
817144321272 - OUSD Resource Offcrrs FY21-23	-	-	-	878,319
817144417273 - OTS STEP FY 17/18	98,381	-	-	-
817144418273 - OTS STEP FY 18/19	192,083	82,281	-	-
817144419273 - OTS STEP FY 19/20	-	102,777	-	-
817144617272 - VUSD Resource Offcrrs FY 17-19	188,264	-	-	-
817144619272 - VUSD Resource Offcrrs FY 19-21	-	190,828	-	-
817147415272 - IMPACT Program - NCLL	1,891	1,978	-	-

POLICE – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
817161219272 - ATF Task Force	-	14,302	-	45,653
822120719274 - Gang Task Force FY 19/20	-	10,489	17,627	-
822120720274 - Gang Task Force FY 20/21	-	-	-	2,537
822133716274 - Operation Stonegarden 2016	9,787	-	-	-
822133717274 - Operation Stonegarden 2017	99,183	17,751	-	-
822133718274 - Operation Stonegarden 2018	-	171,888	-	-
822133918274 - 2018 R3 Group	48,522	-	-	-
822133919274 - 2019 R3 Group	-	40,933	-	-
822147616274 - CEFT Grant	14,140	10,860	13,745	13,745
836120817272 - Narcotic Task Force 10/17-9/18	9,377	-	-	-
836120818272 - Narcotic Task Force 10/18-9/19	15,844	4,528	-	-
836120819272 - Narcotic Task Force 10/19-9/20	-	12,334	37,298	-
836120820272 - Narcotic Task Force 10/20-9/21	-	-	-	3,551
836151216272 - City Law Enfrc Grant - HOT	9,682	-	-	-
836151417272 - Special Law Enfrcmnt - NCTD	265,996	394,123	500,000	401,098
836161519272 - Latent Print Examiner	-	-	138,868	133,125
917443100276 - Private Grants	4,301	(460)	-	-
917443200276 - Police Canine Funds	-	17,270	5,000	17,000
917443400276 - Community Donations	2,567	3,402	3,500	3,500
922120700274 - Gang Task Force	16,395	1,964	-	-
922120900274 - OCDEFT	554	-	-	5,500
Total Expenditures	62,007,641	64,290,348	67,800,978	69,612,386

FIRE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$26,527,037	\$26,168,117	\$28,633,591	\$29,496,322
Maintenance & Operations	3,656,012	3,824,281	3,473,910	3,797,935
Internal Service Charges	3,284,040	3,269,701	3,207,141	3,265,823
Transfers	32,665	51,728	-	-
Total Expenditures	\$33,499,754	\$33,313,827	\$35,314,642	\$36,560,080
Full time equivalent	127.00	125.42	125.42	129.42
Hourly extra help	93.00	95.00	102.00	102.00

MISSION STATEMENT

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

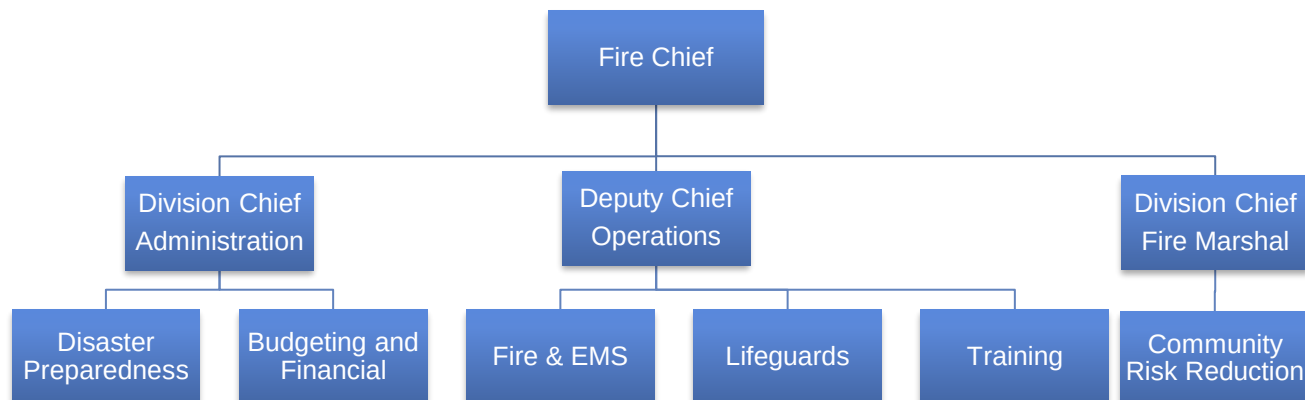


SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ 100% inspection compliance of state mandated occupancies.
- ✓ A successful appeal to the State Department of Health Care Services (DHCS) audit decision of Ground Emergency Medical Transport Program provided an additional \$40,000 in ambulance reimbursement to the City.
- ✓ Assistance with the Citywide management/Emergency Operations Center (EOC) response of flood and pandemic events.
- ✓ Completed phase 1 RCS Next Gen Radio System for all City departments.
- ✓ Completed reconstruction of Fire Station 3.
- ✓ Implemented the short-term rental life safety inspection program.
- ✓ Implemented the department Unmanned Aerial Vehicle (UAV) /Drone program.
- ✓ Received four grants:
 - o \$285,160 from Assistance to Firefighters Grant Program for Emergency Medical Supply-Personal Protective Equipment (EMS-PPE);
 - o \$131,878 from State Homeland Security Program for Fire and Police equipment;
 - o \$37,646 from Urban Area Security Initiative Program for Fire and Police training participation; and,
 - o \$11,000 from State Coastal Conservatory for beach wheelchairs.
- ✓ Recovery of over \$250,000 from California Office of Emergency Services (OES) for the February 2019 Storms Program.
- ✓ The Emergency Medical Technicians (EMT) program provided 33% of the patient transports freeing up four paramedic ambulances to transport paramedic level patients.



PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2019-20	PROJECTED FY 2020-21	TARGET FY 2021-22
Response Time for Fire/Emergency Calls	8:55	8:55	8:55 ≤ 5 minutes, 90% of the Time
12 lead ECG performed on suspected heart attack patients	98%	≥ 90%	≥ 90%
Completion of Annual Federal, State & Local Mandated Training by each employee	90%	100%	100% 300 Hours annually
Accounts payable processed to Finance w/n 7 Days	100%	100%	100%
Adult Cardiac Arrest Patients w/ Pulses back are transported to a Heart Attack (STEMI) Receiving Center	100%	≥ 90%	≥ 90%
Blood glucose check performed on suspected stroke patients	99%	≥ 90%	≥ 90%
Mask, eye protection & gloves worn by FFPMs & EMTs when w/n <6ft of patient & masks placed on all patients on each EMS incident during COVID-19 pandemic	≥ 99%	≥ 99%	TBD - COVID Status
Plan check completed w/in 15 days for initial check & 5 days for resubmittal	87%	86%	> 95%
Public Education & Community Outreach Requests - Confirmed	100%	100%	100%
Response Time to Public Record/Subpoena Requests	100%	100%	100% w/in Legal Timeframe
Complete State Mandated Inspections	100%	100%	100%
Match Actual Staffing Levels to Staffing Model	92% of positions were filled	<95% Due to Hourly Extra Help limitations	Staff 100% of Lifeguard Positions Consistent w/ Staffing Model

GOALS

- ☐ Complete the implementation of a Public Information Office to include public education, community outreach, and emergency notification.
- ☐ Continue to play an active role in the youth programs (Health Academy, Teen CERT, Fire Explorers, and Junior Lifeguard).
- ☐ Create standard reports for evaluation of service delivery.
- ☐ Develop a Fire Cadet program to assist fire explorers and emergency medical technicians to become firefighter-paramedics.
- ☐ Establish a stand-by program for after-hour ocean/water rescue personnel.
- ☐ Identify resources needed for transition to phase 2 of the RCS Next Gen Radio System.

- ☐ Take a leadership role in the development and implementation of mobile integrated health care known as community para-medicine.
- ☐ Use new records management system to provide data driven solutions to reduce community risk of illness and injury.
- ☐ Work with Finance on the implementation of AB1705 Supplemental EMS Reimbursement Program.
- ☐ Work with the City Council, City Manager, and Development Services on the implementation of a citywide Community Facilities District for Public Safety Services.



FIRE – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	12,320,405	12,299,535	12,819,022	13,327,211
5110 Temporary/Part Time Employees	765,138	723,852	932,654	975,688
5120 Overtime	4,224,582	3,786,808	4,197,376	4,214,621
5206 Fringe Benefit Burden-Wcomp	1,381,878	912,265	1,792,045	1,420,431
5207 Fringe Benefit Burden	6,812,275	7,383,922	7,790,840	8,415,495
5212 Pension Bond Debt Charge	1,022,760	1,061,736	1,101,654	1,142,876
	26,527,037	26,168,117	28,633,591	29,496,322
Maintenance & Operations				
5305 Professional Services	1,591,116	1,558,635	1,473,735	1,523,361
5306 Professional Svc w/IT alloc	16,459	11,071	74,929	74,929
5310 Temp. Agencies/Individuals	1,800	-	2,010	2,010
5315 Utilities	152,391	140,262	121,843	198,287
5320 Repair and Maintenance	137,954	103,262	151,959	154,959
5325 Infrastructure < \$100K	17,390	52,161	21,143	21,143
5330 Machry & Equip <\$10K	311,854	364,887	120,558	134,033
5335 Rents & Leases - Equip, Bldgs	366	692	2,173	2,173
5345 Travel & Conference	53,081	58,122	49,583	59,099
5350 Training - Registrtn Fees	102,786	65,323	83,777	86,577
5355 Matl Supplies&Services	826,026	976,699	825,904	984,951
5360 Advertising	1,039	685	2,909	2,909
5370 Postage	797	920	1,482	1,482
5375 Dues,Books&Subs	181,605	201,576	207,218	221,679
5380 Uniform	120,416	118,230	143,211	144,375
5385 Telephone	80,169	105,206	102,567	102,567
5395 Contrib-Community Svc/Non Prof	-	-	4,545	4,545
5400 Gasoline, Diesel Fuel	633	1,964	13,898	13,898
5435 Special Events	1,463	3,945	3,170	3,170
5440 Radio Network Operating Cost	58,667	60,640	67,296	61,788
	3,656,012	3,824,281	3,473,910	3,797,935
Internal Service Charges				
5600 Internal Service Charges	3,284,040	3,269,701	3,207,141	3,265,823
	3,284,040	3,269,701	3,207,141	3,265,823
Transfers				
6900 Transfers Out	32,665	51,728	-	-
	32,665	51,728	-	-
Total Expenditures	33,499,754	33,313,827	35,314,642	36,560,080

FIRE – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	26,527,037	26,168,117	28,633,591	29,496,322
Maintenance & Operations	3,656,012	3,824,281	3,473,910	3,797,935
Internal Service Charges	3,284,040	3,269,701	3,207,141	3,265,823
Transfers	32,665	51,728	-	-
Total Expenditures	33,499,754	33,313,826	35,314,642	36,560,080

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
550010101 - OFD-Admin	4,151,340	4,365,515	4,571,593	4,680,588
550551101 - Fire Prevention	1,494,945	1,316,427	1,453,938	1,528,337
550552101 - Fire Suppression	23,985,836	23,739,266	24,800,817	25,696,732
550553101 - Fire Personnel Training	686,538	752,240	795,961	853,203
550557101 - Beach Lifeguards	1,727,588	1,740,874	1,765,685	1,879,755
550558101 - Special Lifeguarding	46,957	13,435	39,988	41,664
550559101 - Junior Lifeguards	264,985	231,390	301,068	285,581
550562101 - Reciprocal Mutual Aid	720,584	539,058	1,184,783	1,183,912
550563101 - SB 523 Medical Transport	202,284	305,770	395,809	405,308
817140317273 - OFD-SHSGP 2017	130,282	,859	-	-
817140318273 - OFD-SHSGP 2018	39,095	90,168	-	-
817140517273 - UASI Grant 2017	29,341	-	-	-
817140518273 - UASI Grant 2018	19,981	73,209	-	-
817140519273 - UASI Grant 2019	-	6,500	-	-
817144019273 - 2018 AFG	-	110,771	-	-
836161319272 - Beach Wheelchair Grant-CaCnsrv	-	11,345	-	-
917456200276 - Misc. Safety Grants	-	-	5,000	5,000
Total Expenditures	33,499,754	33,313,826	35,314,642	36,560,080

PUBLIC WORKS

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PUBLIC WORKS EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$11,209,312	\$11,195,701	\$12,592,665	\$12,821,872
Maintenance & Operations	17,214,538	15,996,771	17,303,888	18,722,278
Internal Service Charges	4,512,492	4,490,196	4,407,427	4,548,389
Debt Service	1,081,027	892,471	4,251,885	895,062
Capital Outlay	2,767,721	4,000,811	895,559	4,051,885
Transfers	987,064	612,064	591,564	1,228,117
Other	245,675	657,945	-	-
Total Expenditures	\$38,017,829	\$37,845,959	\$40,042,988	\$42,267,603
Full time equivalent	113.21	113.21	112.76	112.76
Hourly extra help	14.00	15.00	15.00	17.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

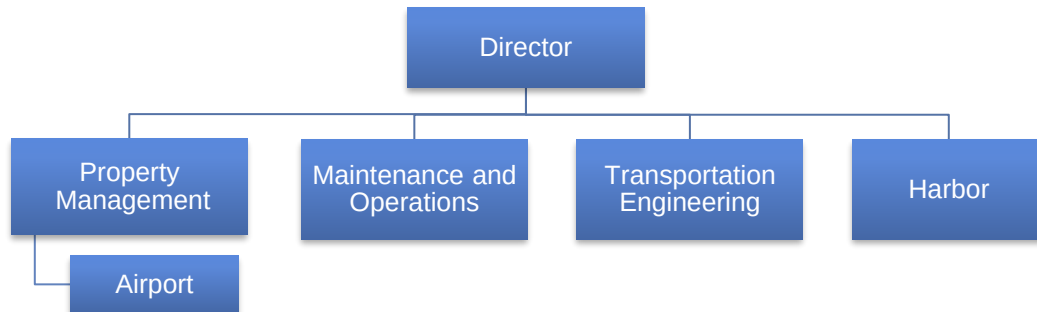
Maintenance and operations maintain the City's transportation system, buildings, facilities, street lights, traffic signals, closed landfills, fleet, streets, flood control systems, trees, parks, beaches and pier as well as provides parking lot maintenance and enforcement. Special emphasis is placed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



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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Recognized as one of the 100 Best Fleets in North America by National Association of Fleet Administrators (NAFA), for the 14th straight year and Top 50 Leading Fleets by Government Fleet Magazine for 6th straight year.
- ✓ Completion of a secured bike storage facility (Bike Station) at City Hall which was funded through a SANDAG \$100K grant.
- ✓ Completion of Safe Routes to School Plan funded through a Caltrans ATP \$565K Grant.
- ✓ Held Adult Smart Cycling classes every other month which transitioned from in person training to Zoom training.
- ✓ Obtained Caltrans grant funding of \$1.5M for safe routes to school infrastructure at Laurel Elementary
- ✓ Submitted two Caltrans grant requests
 - o Project study report to evaluate the extension of the Inland Rail Trail along the NTCD Sprinter right-of-way.
 - o Project study report to evaluate the extension of the Coastal Rail Trail from Vista Way to join the current trail along Coast Hwy along the Buena Vista Lagoon.
- ✓ Conducted study to evaluate bicycle and pedestrian concerns at five intersections within the City.
- ✓ Completed RDO and San Ramon traffic signal installation.
- ✓ RRFB's (Rectangular Rapid Flashing Beacon) installed at 5 locations
- ✓ Generated \$5,241,000 in revenue from the lease and use of City properties.
- ✓ Sold 2 City-owned surplus land parcels bringing in approximately \$2.6 million to the City.
- ✓ Finalized and obtain Council approval of the Master License Agreement and related processes for telecommunications.
- ✓ Updated the automated HVAC controls for the buildings at City Hall.
- ✓ Completed major roof repairs at four of the City's recreation centers.
- ✓ Completed the building improvements in Housing.
- ✓ COVID safety measures were completed throughout City Hall to various lobbies and work areas.
- ✓ Completed installation of shade sails at Alex Road Skatepark.
- ✓ Implemented CPTED (Crime Prevention through Environmental Design) measures at Fireside Park by improving lighting and performing major tree trimming and removals.
- ✓ Completed in-house landscape and irrigation improvements to the Pier Plaza area.



- ✓ Performed numerous in-house paving repair projects to address deteriorating roadway conditions.
- ✓ Managed the annual contract to clean over 3,500 storm drain inlets.
- ✓ Initiated Phase 1 recommendations of the Downtown Parking Action Plan.
- ✓ Trimmed approximately 3,000 trees.
- ✓ Achieved designation as a Tree City USA for the 12th year.
- ✓ Initiated the Pier Utility Replacement Project and completed Phase 1 scope of work and preliminary design development.
- ✓ Converted and refreshed the Downtown decorative street lights and 4 intersections to the uniform Oceanside blue color.
- ✓ Completed an update of the Streetlight Design Manual.
- ✓ Initiated preliminary Engineering Evaluation and Feasibility Study for a Beach Sand Replenishment and Retention Device Project.
- ✓ Acquired the former Ocean Shores property from the Oceanside Unified School District.

PERFORMANCE MEASURES

Public Works Department is in the process of defining performance measures for FY 2022-23.

GOALS

City Services

- ☐ Initiate process to install art exhibit near the beach.
- ☐ Complete a five-year bicycle and pedestrian accident study with recommendations.
- ☐ Re-establish elementary safe biking and walking presentations at Oceanside elementary schools when in-person classes resume.
- ☐ Complete three signal modifications.
- ☐ Install pedestrian safety equipment and intelligent traffic controllers at 93 signalized intersections.
- ☐ Update the General Plan Mobility Element.
- ☐ Update the Traffic Signal Specification and Design manual.
- ☐ Complete installation of traffic signals at Mission and Myers.
- ☐ Update and modernize the speed limits database inventory system.
- ☐ Prepare an annual traffic safety report.
- ☐ Develop a funding strategy for maintaining and upgrading the City's Transportation Management Center (TMC).
- ☐ Replace the cooling tower for the HVAC system that services the Civic Center buildings.
- ☐ Reroof the City Operations Center buildings.
- ☐ Facilitate the preparation and processing of the project plan for future development of a portion of the El Corazon Phase II trails and multi-purpose paths, which will provide a new recreational area for public use in the near future.
- ☐ Development of multiple commercial components at El Corazon per the Disposition and Development Agreement with Sudberry Development.
- ☐ Continue to implement the in-house roadway repair program on major arterials.
- ☐ Implement recommendations of the Downtown Parking Action Plan which will focus on virtual permitting, pay station upgrades and a Mobile Payment App.
- ☐ Coordinate with PBID (Property Based Improvement District) on implementing a downtown way-finding project.
- ☐ Complete final design of the Pier Utility Replacement Project and prepare project for bidding.

- ☐ Perform maintenance obligations for the San Luis Rey River in-house. Mow Phase 1 and 2 areas of all 4 reaches and conduct invasive removal.
- ☐ Start environmental process to renew the City's CESA (Clean Energy States Alliance) Permit and SAA (Streambed Alteration Agreement) Permit with CDFW (California Department of Fish and Wildlife).
- ☐ Seek funding sources for
 - o Construction of the Coastal Rail Trail from Oceanside Blvd to Morse St.
 - o Improvement of bicycle infrastructure at the three intersections on Oceanside Blvd.

Sustainable Growth

- ☐ Trim all palm trees west of El Camino Real and complete City tree trimming in Maintenance Zones 6 and 9.
- ☐ Complete SGD&E pilot dimming rate for streetlight for added energy savings.
- ☐ Initiate an organic turf management program for sport fields at City parks.

Civic Engagement

- ☐ Conduct Arbor Day event and tree planting.



PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	6,911,784	6,767,185	7,455,941	7,621,658
5110 Temporary/Part Time Employees	196,417	179,512	300,819	307,270
5115 Elected Officials	6,454	6,460	13,200	13,200
5120 Overtime	217,824	202,776	243,982	243,982
5206 Fringe Benefit Burden-Wcomp	154,319	115,889	115,199	213,572
5207 Fringe Benefit Burden	3,612,084	3,836,463	4,369,576	4,326,267
5212 Pension Bond Debt Charge	82,344	85,272	88,908	89,443
5230 Auto Allowance	5,700	4,228	5,040	6,480
5235 Compensated Absences	22,385	(2,084)	-	-
	11,209,312	11,195,701	12,592,665	12,821,872
Maintenance & Operations				
5305 Professional Services	1,883,773	908,903	1,419,900	1,297,294
5306 Professional Svc w/IT alloc	34,221	10,690	16,000	16,000
5310 Temp. Agencies/Individuals	160,353	46,379	55,050	55,050
5315 Utilities	2,995,503	3,173,109	3,760,755	4,495,584
5320 Repair and Maintenance	7,500,449	7,118,155	7,679,686	8,634,331
5325 Infrastructure < \$100K	131,589	464,328	275,000	200,000
5326 Studies & Reports	28,900	36,040	88,393	96,122
5330 Machry & Equip <\$10K	79,730	17,390	88,096	92,076
5335 Rents & Leases - Equip, Bldgs	171,944	492,217	232,609	427,936
5345 Travel & Conference	19,889	12,579	29,140	29,140
5350 Training - Registrtn Fees	11,541	9,634	18,424	18,924
5355 Matl Supplies&Services	2,460,938	2,076,443	2,147,187	1,863,921
5360 Advertising	7,009	8,716	5,913	6,978
5370 Postage	3,660	5,265	7,309	7,309
5375 Dues,Books&Subs	21,527	24,190	22,819	22,819
5380 Uniform	107,072	107,952	110,222	110,222
5385 Telephone	46,922	46,874	50,805	47,474
5390 Taxes, Licenses & Permits	181,496	171,241	219,350	220,000
5400 Gasoline, Diesel Fuel	1,348,010	1,253,559	1,055,000	1,055,000
5440 Radio Network Operating Cost	20,013	13,107	22,230	23,598
5330 Regular Employees	-	-	-	2,500
	17,214,538	15,996,771	17,303,888	18,722,278
Internal Service Charges				
5600 Internal Service Charges	4,512,492	4,490,196	4,407,427	4,548,389
	4,512,492	4,490,196	4,407,427	4,548,389

PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Capital Outlay				
5701 Land	17,563	-	-	-
5702 Buildings & Treatment Plants	-	-	200,000	-
5703 Infrastructure < \$100K	453,575	1,910,204	-	-
5704 Machinery & Equipment	55,254	41,237	-	-
5705 Auto Equipment	2,241,330	2,049,370	4,051,885	4,051,885
	2,767,721	4,000,811	4,251,885	4,051,885
Debt Service				
5653 Inter Agency Capital Lease	1,069,871	881,315	882,973	882,476
5421 Principal	11,156	11,156	12,586	12,586
	1,081,027	892,471	895,559	895,062
Transfers				
6900 Transfers Out	987,064	612,064	591,564	1,228,117
	987,064	612,064	591,564	1,228,117
Other				
6005 Capitalized Expenditures	(2,102,288)	(1,731,151)	-	-
6007 Pension Expense - GASB 68	231,140	215,883	-	-
6010 Depreciation Expense	2,241,627	2,310,507	-	-
6015 Loss on Disposal of Assets	(106,131)	(111,810)	-	-
6030 GASB 31 Adjmt	(18,672)	(25,484)	-	-
	245,675	657,945	-	-
Total Expenditures	38,017,829	37,845,959	40,042,988	42,267,603

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	11,209,312	11,195,701	12,592,665	12,821,872
Maintenance & Operations	17,214,538	15,996,771	17,303,888	18,722,278
Internal Service Charges	4,512,492	4,490,196	4,407,427	4,548,389
Capital Outlay	2,767,721	4,000,811	4,251,885	4,051,885
Debt Service	1,081,027	892,471	895,559	895,062
Transfers	987,064	612,064	591,564	1,228,117
Other	245,675	657,945	-	-
Total Expenditures	38,017,829	37,845,959	40,042,988	42,267,603

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1213 - Gas Tax	-	-	-	535,000
1221 - Oceanside Lighting Dist	(1,477)	(4,765)	-	-
1241 - Sunset Hills	(687)	(686)	-	-
1242 - Mission Meadows	(25)	(86)	-	-
1243 - Sunburst Homes	(1,343)	(1,451)	-	-
1244 - Douglas Park	(6,307)	(6,779)	-	-
1246 - Rancho Hermosa	(349)	(355)	-	-
1247 - Santa Fe Mesa	(1,471)	(2,278)	-	-
1248 - Del Oro Hills	(748)	(2,317)	-	-
1249 - Mar Lado	(473)	(652)	-	-
1250 - Guajome Ridge	(1,951)	(2,169)	-	-
1251 - Peacock Hills	(586)	(561)	-	-
1252 - Vista Del Rio	(981)	(968)	-	-
1254 - El Camino MCF MD Fd	(42)	(131)	-	-
1596 - Muni GolfCourse Improv	(2,234)	(2,286)	-	-
1831 - Fleet Management	2,226,177	2,292,044	-	-
1851 - City Building Services	390,450	18,463	-	-
320000101 - Property Management	953,513	983,621	1,059,988	1,148,851
320317221 - Oceansid Lighting Dist 2-1991	1,010,522	1,092,617	1,188,798	1,181,928
320319249 - Mar Lado Landscape	68,104	70,443	90,216	90,018
320320250 - Guajome Ridge	62,345	59,077	97,935	78,688
320321251 - Peacock Hills	23,018	21,365	34,531	31,940
320322252 - Vista Del Rio	12,456	13,171	18,674	15,361
320323241 - Sunset Hills	28,146	32,257	35,742	34,730
320324242 - Mission Meadows-Area A	672	742	403	724
320325242 - Mission Meadows-Area B	3,770	5,170	4,218	3,922
320326243 - Sunburst Homes	3,855	4,724	8,183	5,246
320327244 - Douglas Park	214,633	200,805	308,031	244,965
320328244 - Vandegrift Annex	28,599	30,933	47,665	47,665
320329246 - Rancho Hermosa	40,252	40,952	45,474	45,325
320330247 - Santa Fe Mesa	330,924	352,801	399,323	363,467
320331248 - Del Oro Hills	456,288	476,289	548,677	558,449
320343254 - El Camino MCF MD	-	-	5,938	5,938
320345221 - 2013 St Light RetroFit Lease	476,219	476,219	476,219	476,219
320346101 - Block 20 Lease Assessment	-	22,558	20,962	22,558
320347101 - Lot 23 Operations	-	-	179,616	193,293
320850501 - El Corazon Maintenance	334,806	840,425	700,000	946,994
425290101 - Safe Routes to School-Match	17,429	31,930	-	-
425407101 - Engineering Transportation	552,561	531,606	573,759	562,514
425421581 - Pier Deferred Maintenance	158,583	69,056	250,000	-
425622581 - Parks Maint/Upgrades	152,704	75,400	100,000	100,000

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
425633510 - SLRR Maintenance	-	-	-	99,103
600010101 - PW-Admin	280,503	276,416	360,825	528,462
600415501 - Entitlement Improvements	-	-	25,983	25,983
600601101 - Street-AntiGraffiti Program	162,605	154,952	159,077	164,178
600602851 - Building Crafts	(41,776)	-	-	-
600612101 - Parking Lot Maint & Enforcemen	1,600,128	1,669,295	1,642,667	1,702,633
600619213 - Street & Median Maint	3,911,340	3,348,044	3,053,452	2,828,693
600620101 - Street Tree Maintenance	63,656	66,414	73,774	87,810
600624101 - Street Sweeping	2,105,633	2,019,586	2,166,140	2,132,409
600625101 - Beach Maintenance	642,618	678,785	817,734	962,554
600626101 - Pier Maintenance	282,684	248,604	325,820	384,779
600627101 - Harbor Maintenance	2,824,302	2,703,622	3,403,284	3,162,931
600629213 - Tree Trimming	563,287	375,447	400,000	734,000
600633581 - SLRR Maintenance	496,342	-	-	-
600639101 - Knockdown Repairs	-	-	-	50,000
600702101 - Solid Waste - City Svcs	1,454,896	1,380,253	1,449,255	1,508,476
600750101 - Street-Flood Cntrl/Strm Drains	818,422	787,740	768,971	829,550
620608831 - Fleet Maintenance	4,975,386	4,981,969	4,639,712	4,635,962
620609831 - Fleet Replacement	102,978	271,255	4,066,880	4,067,132
624010101 - Harbor & Beaches Admin	932,305	826,607	1,205,234	1,165,086
630603851 - City Building Maintenance	1,714,345	1,884,791	2,096,480	2,105,672
630605851 - COC Building Maint	623,589	586,532	802,011	807,692
630607581 - Deferred Bldg Maint	90,000	167,181	160,000	160,000
630615851 - Police/Library Bldg Maint	1,195,592	1,085,291	1,232,030	1,259,771
630630581 - Civic Center Building Maint	23,979	3,580	35,000	35,000
630637851 - Fire Stations - Building Maint	351,545	381,604	369,032	376,032
630638851 - Railroad Museum-Building Maint	1,349	-	-	-
630640851 - Parks & Rec - Building Maint	244,884	399,713	673,009	380,192
632444562 - Adaptive Signals/TMC Maint	-	-	218,000	200,000
640618101 - Street Light Maintenance	546,219	662,225	490,848	618,166
640621101 - Street-Traffic Control System	1,436,145	1,353,378	1,273,186	1,323,963
660613101 - Parks Maintenance	1,915,463	1,890,370	1,940,232	3,237,579
836160519272 - HSIP - Traffic Signal Upgrades	-	2,989	-	-
836161619212 - Sandag ATGP Bike Storage	-	302	-	-
907131700581 - Pier Brace Replcment Project	871,002	1,032,382	-	-
907161619503 - Sandag ATGP Bike Storage- Match	-	130	-	-
912134200501 - Sand Replacement Project	47,481	11,495	-	-
912155817581 - El Corazon Infrastrct Imprv	253,575	877,821	-	-
Total Expenditures	38,017,829	37,845,959	40,042,988	42,267,603

COMMUNITY DEVELOPMENT

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DEVELOPMENT SERVICES

DEVELOPMENT SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$7,080,876	\$7,340,724	\$8,546,034	\$10,552,644
Maintenance & Operations	4,151,889	5,107,820	4,269,717	9,831,006
Internal Service Charges	3,157,579	2,664,143	2,204,530	1,953,167
Debt Service	202,380	138,096	138,666	138,497
Capital Outlay	10,157,160	9,566,386	9,090,545	3,529,069
Transfers	4,585,601	3,722,611	969,233	-
Other	(613,343)	(966,076)	-	-
Total Expenditures	\$28,722,142	\$27,573,704	\$25,218,725	\$26,004,383
Full time equivalent	58.41	57.99	58.59	73.66*
Hourly extra help	6.00	4.00	4.00	6.00

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

MISSION STATEMENT

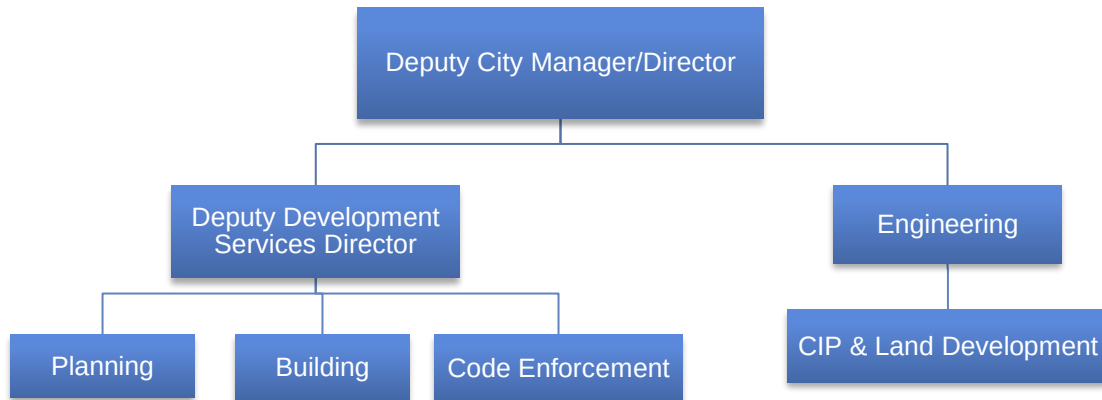
The Development Services Department is committed to providing efficient and cost-effective service, while promoting public safety, quality development, necessary capital improvements, future planning, and the preservation of environmental resources.

SERVICE DESCRIPTION

Composed of 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

- ✓ Moved the building permit process completely online to effectively serve customers during the pandemic.
- ✓ Utilized technology to perform virtual inspections as often as practical.
- ✓ Updated building division informational bulletins to correspond with the newest code cycle.
- ✓ Processed 3,094 building permits with a total construction valuation of \$159,560,358.
- ✓ Performed 5,026 building plan checks and 16,183 building inspections.
- ✓ Maintained 100 percent same-day target success for scheduled building inspections.
- ✓ Met the building plan check review target dates at a 98 percent success rate.
- ✓ Performed inspections on major projects, including Oceanside Beach Resort, the Aquatics center, the pure water facility and Scripps Medical Office.
- ✓ Finaled 36 new single-family residential and 203 multi-family units.
- ✓ Finaled 1,444 Solar PV Systems.
- ✓ Finaled 16 energy storage systems.
- ✓ Initiated a comprehensive update to the General Plan including obtaining grant funding and hiring a consultant team.
- ✓ Achieved Coastal Commission certification of Downtown density cap removal and additional commercial uses.
- ✓ Conducted over 50 public hearings regarding development proposals and long-range planning projects.

Sustainable Growth

- ✓ Completed entitlement review for the following major projects: Inns at Buena Vista, Sunsets, Mission Flats, Rio Rockwell, Sunrise Assisted Living, Stater Brothers, Arena Califino and Brother Benno's.
- ✓ Completed Zoning Ordinance amendments regarding Accessory Dwelling Units, CEQA Guidelines-Vehicle Miles Traveled, Climate Action Plan, Adult Cannabis Cultivation, Inclusionary Housing, Cannabis Local Licensing and Fees, Consolidation Project combining three zoning ordinances into one.
- ✓ Continued with progress in the General Plan Update including presenting the South Morro Hills Framework, the Housing Element update, and assisted with the Circulation Element update for Council for review; and conducted numerous surveys, panel discussions and workshops to gather input on updates to the Land Use, Community Facilities and Conservation Elements.
- ✓ Restarted meetings of the Buena Vista Lagoon Joint Powers Committee to explore implementation projects to enhance the lagoon.

DEVELOPMENT SERVICES

- ✓ Continued making improvements to the development project process by streamlining review, making interpretations and updating the Planning webpage.
- ✓ Prepared bi-annual reports and assisted with implementation of the Short-Term Rental ordinance.
- ✓ Continued progress towards an update of the Local Coastal Program, addressing sea-level rise, adaptation strategies and development policies.
- ✓ Completed Engineering plan review and issued grading permits for the following projects: Arroyo Verde Shopping Center, Park Villas, Oceanside Beachfront Resort, The Pavilion, Lot 15, Scripps Medical Office, Oceanside Senior Facility Phase One, and Oceanside Skilled Nursing Facility.
- ✓ Performed building inspections for the Oceanside Beach Resort project.
- ✓ Revise and refine the City's stormwater quality assessment form, stormwater BMP Design Manual, and stormwater report templates to better align with the City's development streamlining effort and MS4 permit.

Economic Vitality

- ✓ Construction completed for the Park Villas Mixed-Use development in the El Corazon area, which is comprised of 70 residential units and two commercial units.
- ✓ Construction is underway for the Arroyo Verde Shopping Center, and Melrose and Oceanside.
- ✓ Completed the engineering review of 85 planning entitlement requests.
- ✓ Completed 776 map, plan, and technical report reviews for development projects.
- ✓ Consistently met the plan review cycle times of 45 days for initial reviews and 30 days for subsequent reviews of private development projects in the final engineering phase.
- ✓ Continued with development streamlining efforts in the Project Entitlement Phase, which includes refinements to the stormwater review approach to progress projects towards discretionary approval in a timely matter.

Quality of Life

- ✓ Completed the review and revision of conditions of approval regarding the Brother Benno's facility.
- ✓ Took over the lead City role regarding processing of Cannabis local license and Conditional Use Permit (CUP) approvals and assisted with adoption of a taxation structure.
- ✓ Reviewed and obtained approval for six cannabis facility CUPs.
- ✓ Constructed Quiet Zone safety improvements at five NCTD grade crossings and establish the Quiet Zone.
- ✓ Design of the new Fire Station No. 1.
- ✓ Completed the following Capital Improvements:
 - Approximately six (6) center lane-miles of Asphalt overlays
 - Slurry sealed 23 center lane-miles of roadway
 - Replaced 32 ADA access ramps
- ✓ Construction of the following Capital Improvements:
 - Fire Training Tower at Jones Road
 - El Corazon Aquatic Center
 - Beachfront Improvements
 - Bandstand Pump Station
 - Harbor Tunnel Improvements
 - San Ramon/RDO Traffic Signal



Civic Engagement

- ✓ Held community meetings for numerous City projects.
- ✓ Actively promoted Building Safety Month.
- ✓ Conducted numerous surveys, panel discussions and workshops to gather input on the General Plan Update.
- ✓ Made presentations at various neighborhood meetings.
- ✓ Tracked and reported significant State legislation.

PERFORMANCE MEASURES

Development Services Department is in the process of defining performance measures for FY 2022-23.

GOALS

City Services

- ☐ Continue to enhance the Development Services lobby and online presence to provide extraordinary service to our customers during this pandemic.

Sustainable Growth

- ☐ Complete draft goals and policies for the comprehensive update of the General Plan.
- ☐ Adopt an updated Housing Element by August 15, 2021.
- ☐ Present to Council a staff-initiated draft of the South Morro Hills (SMH) Community Plan based on Council review of the SMH Framework.
- ☐ Adopt the updated Local Coastal Plan.
- ☐ Obtain certification of the Coast Highway Incentive District.
- ☐ Initiate zoning amendments for the streamlining of Commercial Districts in the coastal zone and inland areas.
- ☐ Adopt updated Density Bonus regulations to be consistent with State legislation.
- ☐ Continue to partner with SANDAG, NCTD, San Diego Regional Water Quality Control Board (RWQCB), and other local agencies regarding transportation and water quality management goals.
- ☐ Complete the College Boulevard widening Improvements Design.
- ☐ Update the Engineers Design and Processing Manual.
- ☐ On an annual basis, review new laws affecting development, stormwater quality, floodplain management, surveying and engineering and update City Ordinances as needed.

Economic Vitality

- ☐ Obtain entitlement approvals for the following:
 - o Inns at Buena Vista hotel project by Coastal Commission
 - o Ocean Kamp project
 - o CarMax project
 - o Sudberry Mixed-Use project
 - o Jefferson-Oceanside project
 - o Ocean Ranch distribution center
 - o Coastal Academy
 - o 1602 Coast Hwy condos
 - o Cypress Point condos
 - o New Fire Station #1

- ☐ Continue to manage all publicly-funded Capital Improvement Projects. Continue to seek opportunities to improve the 30-day streamlining process of projects and stormwater reviews in the entitlement phase.
- ☐ Continue implementation of streamlined zoning regulations and processes including CUPs, appeals, and other appropriate actions.
- ☐ Facilitate completion of Oceanside Beachfront Resort project.
- ☐ Begin a Project Study for Beachfront Improvements Phase 2 to include rehabilitation and public service enhancements to the Bandshell and the Seau Community Center.
- ☐ Continue to permit Short Term Rental businesses through prompt inspections and service.

Quality of Life

- ☐ Obtain approval of CUPs for cannabis facilities involving non-storefront dispensaries, manufacturing, distribution and cultivation; and any zoning amendments for adult cannabis.
- ☐ Continue to review Short Term Rental (STR) permits for compliance with regulations; and explore a cap on STRs to further housing goals.
- ☐ Continue to maintain annual street restoration priority; including overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.
- ☐ Finalize preliminary engineering regarding restoration alternatives for concrete portion of the Pier View Way Bridge.
- ☐ Construct the following improvements:
 - o Complete Fire Training Tower
 - o Complete the NCTD Agreement for under track crossing of the storm drains under Cleveland Avenue and Surfrider Way and commence construction of the project along with needed water and sewer improvements
 - o Finalize the HSIP paperwork with Caltrans in order to implement construction of the Douglas Drive median from North River Road to Corte Bocina
 - o Continue working with SDG&E representatives to finalize the utility undergrounding plans and implement construction of the facilities on Fire Mountain Drive and Oceanside Boulevard at Crouch Street
 - o Complete the Loma Alta Creek Basin and Outfall Modification upon relocation of the sewer main
 - o Identify and replace aged deteriorating corrugated metal pipe drainage systems at various locations within the downtown area as part of the Annual Storm Drain Replacement project
 - o Pursue completion of El Corazon Aquatics Center
 - o Begin construction on Fire Station No. 1
 - o Complete Buccaneer Restroom design
 - o Obtain Caltrans approval of Douglas Seismic retrofit strategy
 - o Complete design for The Strand rehabilitation Seagaze to Wisconsin
 - o Complete College Widening design
 - o Obtain CEQA clearance for Coastal Rail Trail
 - o Commence Police Department Headquarters facility study
 - o Continue proactive private property anti-graffiti efforts citywide
 - o Continue with enhanced riverbed enforcement details

Civic Engagement

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

DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	4,666,341	4,745,652	5,369,688	6,640,770
5110 Temporary/Part Time Employees	43,346	54,689	181,683	177,733
5120 Overtime	71,895	63,480	33,350	43,600
5206 Fringe Benefit Burden-Wcomp	73,029	54,974	53,945	146,214
5207 Fringe Benefit Burden	2,166,078	2,357,407	2,837,538	3,462,397
5212 Pension Bond Debt Charge	55,608	59,232	61,310	74,370
5230 Auto Allowance	4,579	5,290	8,520	7,560
	7,080,876	7,340,724	8,546,034	10,552,644
Maintenance & Operations				
5305 Professional Services	1,032,011	2,172,297	1,631,194	6,812,282
5306 Professional Svc w/IT alloc	1,090,173	551,505	331,689	359,963
5315 Utilities	3,781	1,980	-	958
5320 Repair and Maintenance	399,026	351,160	25,444	186,768
5325 Infrastructure < \$100K	346,913	320,958	505,000	1,028,652
5326 Studies & Reports	494,813	200,535	398,403	59,403
5330 Machry & Equip <\$10K	6,993	4,951	8,916	14,577
5335 Rents & Leases - Equip, Bldgs	62,380	57,305	68,579	73,694
5345 Travel & Conference	13,504	11,395	17,969	24,193
5350 Training - Registrtn Fees	28,482	15,875	32,211	36,251
5355 Matl Supplies&Services	489,683	1,208,956	1,028,192	842,603
5360 Advertising	21,688	22,150	24,617	24,617
5370 Postage	84,049	79,083	68,712	72,387
5375 Dues,Books&Subs	35,776	37,095	82,539	107,539
5380 Uniform	7,488	3,634	6,688	8,802
5385 Telephone	31,465	46,847	35,958	52,108
5390 Taxes, Licenses & Permits	928	21,743	3,606	121,079
5440 Radio Network Operating Cost	2,736	351	-	5,130
	4,151,889	5,107,820	4,269,717	9,831,006
Internal Service Charges				
5600 Internal Service Charges	3,157,579	2,664,143	2,204,530	1,953,167
	3,157,579	2,664,143	2,204,530	1,953,167
Capital Outlay				
5702 Buildings & Treatment Plants	17,873	-	-	-
5703 Infrastructure < \$100K	10,112,702	9,566,386	9,090,545	3,529,069
5705 Auto Equipment	26,585	-	-	-
	10,157,160	9,566,386	9,090,545	3,529,069
Debt Service				
5653 Inter Agency Capital Lease	202,380	138,096	138,666	138,497
	202,380	138,096	138,666	138,497

DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Transfers				
6900 Transfers Out	4,585,601	3,722,611	969,233	-
	4,585,601	3,722,611	969,233	-
Other				
6005 Capitalized Expenditures	-	(345,288)	-	-
6030 GASB 31 Adjmt	(613,343)	(620,788)	-	-
	(613,343)	(966,076)	-	-
Total Expenditures	28,722,142	27,573,704	25,218,725	26,004,383

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	7,080,876	7,340,724	8,546,034	10,552,644
Maintenance & Operations	4,151,889	5,107,820	4,269,717	9,831,006
Internal Service Charges	3,157,579	2,664,143	2,204,530	1,953,167
Capital Outlay	10,157,160	9,566,386	9,090,545	3,529,069
Debt Service	202,380	138,096	138,666	138,497
Transfers	4,585,601	3,722,611	969,233	-
Other	(613,343)	(966,076)	-	-
Total Expenditures	28,722,142	27,573,704	25,218,725	26,004,383

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1212 - TransNet	(4,724)	(20,925)	-	-
1213 - Gas Tax	1,634,443	1,121,141	635,000	-
1265 - SB1 RMRA Gas Tax	(5,291)	(49,393)	-	-
1501 - General Capital Projects	(61,683)	179,413	-	-
1503 - Public Facility Fees	(94,344)	59,363	-	-
1508 - Traffic Signal DIF	(3,276)	(8,041)	-	-
1510 - SLRR-Major Water Course	624,211	121,452	138,666	138,497
1511 - SLRR DD-1/Zone-1A	287,313	250,631	86,162	-
1512 - SLRR-DD-1/Zone-1B	800,854	-	-	-
1514 - SLRR-DD-1/Zone-1D	(25,988)	1,765,182	103,116	-
1516 - Drainage DIF	(21,837)	(46,564)	-	-
1520 - Loma Alta Creek-Mjr Wtr Course	345,864	(2,314)	144,955	-
1530 - BVCrk-Mjr Wtr Course Dist3	61,688	-	-	-
1531 - Buena Vista Creek DD	353,885	-	-	-
1561 - Major Thoroughfare Fees	(168,203)	(173,205)	-	-
1562 - Th-Fare/Traffic Signals DIF	(23,680)	(20,985)	-	-
1598 - Park Fees	475,407	(94,658)	-	-
400434101 - Building Safety	2,629,949	2,863,564	2,871,239	3,031,774
425010101 - Engineering Capital Project	2,054,677	1,602,660	2,188,085	2,244,715
425010516 - Drainage Administration	168,178	206,149	182,625	166,698
425010561 - Major Throughfare Admin	267,099	-	-	-
425010562 - Th-Fare/Traffic Signals Admin	-	136,474	225,993	255,117
425010598 - Parks Projects Admin	24,959	16,762	163,644	152,151
425290101 - Safe Routes to School-Match	-	-	967	-
425411212 - Misc Traffic Markings	45,153	-	50,000	50,000
425413598 - Park Enhancements	-	109,637	10,000	10,000
425414561 - CtywideTrnsprtCirc Update	-	18,000	-	50,000
425415501 - Entitlement Improvements	17	-	-	-
425417514 - Multiple Habitat Conservation	2,463	-	-	-
425418212 - Neighborhd Traffic Imprvmts	30,041	-	100,000	100,000
425423101 - Land Development	1,997,867	2,208,824	2,469,167	2,545,208
425426212 - Misc Street Proj/SlurrySeal	782,477	23,460	315,243	572,497
425429503 - Fire Station 8 Temp Location	61,831	62,175	68,579	73,694
425436213 - Unscheduled Signal/St Lights	-	104,098	-	-
425443213 - Pavement Mgmt Program	23,444	30,198	-	-
425444213 - Adaptive Signals/TMC Maint	39,373	187,031	-	-
425445213 - Traffic Signal Upgrades	115,773	54,503	-	-
425446213 - Annual Storm Drain Maint	114,683	-	-	-
425447265 - Slurry Seal SB1	1,110,714	200,190	200,000	831,085
425620213 - Street Tree Maintenance	199,558	199,756	-	-
425633510 - SLRR Maintenance	-	273,385	96,123	-
425636213 - Sidewalk Repair & Maint	124,982	123,020	-	-

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
450404101 - Planning Administration	1,839,943	2,004,543	2,245,969	2,409,500
450440501 - Long Term Zoning Admin	181,706	-	-	-
450448101 - Cannabis	125,867	32,198	351,174	385,820
817140800273 - DouglasBridge Seismic Retrofit	62,770	7,422	-	-
817140900273 - Coast Hwy Bridge Replcmnt	86,928	422,539	-	-
817150516272 - Land Use Plan-CA Coastl Com	31,091	34,618	-	-
822148016274 - HSIP-Raised Medns Dougl's Dr	40,044	-	-	-
836145215272 - Mssn Ave RR-X Safety Imprv	737,928	263	-	-
836156318272 - Safe Routes to School-Grant	134,527	245,270	34,181	-
836160719272 - GF Specified Grant Projects	-	1,134,908	-	-
901122000561 - Collge/VistaWy &Thundr PS&E	5,098	35,461	-	-
901122100561 - College/Olive & Old Grov EIR	100,122	64,848	-	-
901149817562 - Barrier @ College/N River Rd	68,559	207,574	-	-
901155718561 - Melrose Gap	484,629	-	-	-
901158019561 - Clig btwn Waring Old Grv Dsgn	-	73,620	-	500,000
901160019562 - Melrose Heights Widening	-	66,092	-	25,000
901162420561 - Clig btwn VWay & Old Grv Cnst	-	-	4,600,000	-
901170721561 - College Blvd Bridge-Cantilever	-	-	-	1,800,000
902131200212 - Coast Hwy Corridor Study/EIR	158,301	26,199	-	-
902131300212 - MssnAve Fiber-Optic Cable	-	-	-	-
902134400212 - Ada Ramp Rplcmt/Sdwlks In-fill	48,511	36,792	-	-
902135400212 - Mainline R/R Xing Sfty	3,003,905	177,937	21,160	-
902135500212 - Neighborhood Traffic Sfty Impr	27,459	126,884	-	-
902135600212 - Bicycle Master Plan/Bike Sfty	30,034	1,283	70,000	130,000
902145616212 - Seagaze DtTwn Mobility-Cnstr	833	-	-	-
902146516212 - Downtown Fiber-Optic	60,260	15,827	-	-
902146816212 - MssnMdn CarolynCrcl t Foussat	124,246	430,022	-	-
902147216212 - Douglas Dr Median HSIP-City	(25,211)	47,617	-	-
902155518265 - Asphalt Overlay SB1	908,208	223,512	399,804	2,270,000
902157419212 - Pier VWay Bridge Rplcmnt PDR	-	15,190	-	-
902157619265 - ADA for Overlay	-	9,774	140,000	90,000
902158319265 - Annual Storm Drain Mainte	-	220,447	500,000	200,000
902162120212 - Coast Hwy Corridor Design	-	-	500,000	800,000
902162320212 - Coastal Rail Trail Design	-	-	88,132	161,868
902162720265 - Street Monument Preservation	-	-	50,000	-
902164720265 - Thunder Dr- Road Rehab	-	-	1,000,000	-
902165020212 - Mssn/E of Myers Dsgn/Recnst	-	-	75,000	-
902165520265 - Street & Median Maint SB-1	-	-	400,000	200,000
902165620212 - El Corazon N Roundabout	-	-	300,000	800,000
902165720212 - Loma Alta Bike Trail	-	-	10,000	-
902169320265 - Laurel St Elmntry - SB1 Match	-	-	-	13,000
902754200212 - Street Restoration 212	2,177,327	101,096	-	-

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
903151117508 - Dwntrwn Traffic Signal Imprvmnt	63,364	-	-	-
903151817508 - Mssn & Myers Traffic Signal	-	3,756	-	-
903155218562 - Traffic Sig@RDO/San Ramon	47,200	19,322	-	-
903158119562 - Mission Gate Traffic Signal	-	23,848	-	-
904146616212 - Coastal Rail Trail Oblvd-Morse	15,755	18,591	-	-
905120100212 - Detention Basin @ LAC & RDO	7,966	13,748	-	-
905143315520 - LAC Basin Outlet Modif FA	2,116	11,571	-	-
905149517514 - Pilgrim Creek VHR Reconstrcn	7,457	120	-	-
905150217516 - Cleveland Storm Drain Upgrade	371,811	319,147	1,500,000	-
905151017511 - RDO Drainage Upgrades	96,051	147,291	-	-
905155317516 - Emerg Sinkhole@AlamosaPrk	246,743	-	-	-
905156418514 - MiraCosta College Storm Drain	-	60,000	-	-
905162520516 - LAC Basin Outlet Mod FA	-	-	500,000	-
905831100510 - SLRR Clearing Project	35,065	255,434	-	-
905831200510 - Habitat Mitigation Study	19,015	3,754	-	-
906152518598 - Tyson St Beach Restroom	1,356,716	404,959	-	-
906157118598 - Joe Balderrama Park Improv	53,875	213,412	-	-
906164419598 - Coastal Rail Trail-City Match	-	-	-	500,000
906164920598 - Mance Buchanan Field Lights	-	-	1,000,000	-
906165120598 - JLRC Park Study	-	-	50,000	-
906165220598 - Dog Facilities Study	-	-	50,000	-
906165320598 - Pickleball Courts Phase 1	-	-	200,000	-
906165420598 - Calavera Crk X-ing Design	-	-	400,000	-
906170120598 - Alex Road Skatepark Improv	-	-	-	400,000
906170220598 - Joe Balderrama Park RR Dsgn	-	-	-	550,000
906404500598 - Master Plan Update	56,304	15,315	-	-
906564800598 - BuccaneerPrk FcltsFees	26,823	25,482	-	-
907118100212 - Lot 23 Transit Parking Strctr	560,818	370,054	-	-
907118115501 - Lot 23 Parking Structure	(8,874)	-	-	-
907135100581 - Beach Restrooms & Operations	78,700	17,817	-	-
907137400503 - COC Repair Project	6,833	-	-	-
907139200581 - Fire Training Center	55,310	103,847	-	-
907141014501 - El Corazon Aquatic Center	14,883	489,409	-	-
907143115503 - Fire Training Tower	33,688	31,052	-	-
907143715581 - Fire Training-Drafting Pit	52,034	-	-	-
907146416212 - Pier Restoration	42,470	-	-	-
907150017503 - Lifeguard Towers	53,250	98,460	60,000	-
907150817851 - Fire Station Repairs	46,118	-	-	150,000
907150917851 - FS 4 Rehabilitation	47,356	-	-	-
907153918503 - Evidence Exam Room Improv	40,335	3,655	-	-
907154218503 - EOC Emrgncy-Guajme ConfRm	42,203	6,928	-	-
907154518503 - Civic Center Fuel Storage	56,366	55,012	-	-

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
907154718503 - OPD Evidnc & Prpty Fac Rstrm	30,234	155,502	-	-
907154918503 - New FS #1 Design Study	74,350	200,727	-	-
907155118503 - Emrgncy Pwr OPD/Mssn Libr	5,844	42,311	-	-
907155618503 - Heritage Park Improvements	43,310	-	-	-
907157819501 - Fiber COC to Fire Station #6	-	3,663	-	-
907161419501 - El Corazon Aquatic Ctr Cnstrtn	-	6,465,486	-	-
907162920503 - Main Library Improvements	-	-	500,000	-
907163020503 - Fire Station #8 Design	-	-	-	1,000,000
910149617751 - Dock Elec Upgrd-Pedstal Replc	64,096	-	-	-
912121700501 - El Corazon Specific Plan	-	6,341	-	-
912132300501 - OBlvd Undergrnd Utility Prjct	5,000	2,141	-	-
912135300501 - Fire Mtn UndrGrndg Utilities	-	5,026	73,741	-
912145015212 - LAC Detention Basin Mitigation	2,139	-	-	-
912146916581 - General Plan Update	73,607	65,834	-	-
912146919581 - General Plan Update Phase 2	-	229,939	-	966,681
912150117581 - Digital Plans Tech Upgrades	49,271	55,615	50,000	75,000
912150516581 - Land Use Plan-City Match	29,681	81,276	-	-
912150717501 - Integrated Library System	99,997	-	-	-
912154818503 - Beach Access at Neptune	19,055	22,847	-	-
912159619581 - Fire Station #4 Remodel Phs 2	-	6,643	-	-
912880500501 - Silica Reclamation	1,683	-	-	-
914560800212 - DougDrBr Seismic Retro	89,190	46,417	-	-
914560900212 - NoCstHwyBr Seismic Retr	125,978	63,149	-	-
916157719501 - Airport Taxiway Grant Match	-	75,881	-	-
921465100237 - Code Enforcement-CDBG	-	-	-	249,600
933900101 - Code Enforcement	-	-	-	2,106,478
Total Expenditures	28,722,142	27,573,704	25,218,725	26,004,383

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COMMUNITY/CULTURAL SERVICES

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NEIGHBORHOOD SERVICES

NEIGHBORHOOD SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$5,717,360	\$6,425,078	\$7,206,699	\$6,558,056
Maintenance & Operations	21,258,046	23,457,499	27,699,219	30,885,803
Internal Service Charges	2,022,001	2,320,726	2,990,917	2,583,924
Debt Service	2,564,974	224,513	631,555	636,793
Capital Outlay	607,550	-	-	-
Transfers	4,415,221	104,100	60,000	60,000
Other	(2,362,534)	(192,058)	-	-
Total Expenditures	\$34,222,618	\$32,339,858	\$38,588,390	\$40,724,576
Full time equivalent	60.00	60.00	59.00	46.03*
Hourly extra help	113.00	113.00	113.00	161.00**

* Code Enforcement Division moved to Development Services in FY 2021-22

** New hourly extra help positions added to staff El Corazon Aquatic Center in FY 2021-22

MISSION STATEMENT

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

SERVICE DESCRIPTION

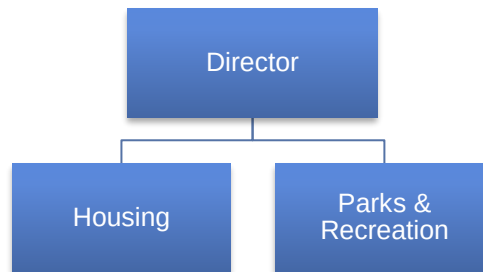
The Neighborhood Services Department offers a wide variety of programs and services that serve to enhance the quality of life by strengthening community image, neighborhood safety and security, supporting economic development and environmental resources, promoting health, wellness and recreation, fostering human development and increasing cultural unity and community problem solving for people of all ages. The Neighborhood Services Department is organized into two Divisions: Housing Division and Parks and Recreation. The Department included Code Enforcement during the FY 2020-21 and has accomplishments for the year included, however Code Enforcement will be housed in the Development Services Department for FY 2021-22 budget and goals.

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

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Successfully processed 5,705 code enforcement cases involving over 8,359 violations.
- ✓ Increased riverbed enforcement details.
- ✓ Abated graffiti from nearly 1,069 locations.
- ✓ Approved 30 Special Event permits and assisted event promoters with adherence to COVID-19 guidelines.
- ✓ Installed Wi-Fi at all Resource Centers.
- ✓ Issued 76 Tobacco Retailer Licenses.

Economic Vitality

- ✓ Implemented a Council directed emergency food program by coordinating local restaurants to prepare hot meals for individuals that were homebound during the COVID-19 stay at home order.
- ✓ Streamlined a Special Event permit process for local businesses to extend business operations outdoors to prevent business closures.
- ✓ Contracted a consulting firm to perform outreach to the market rate and affordable housing building industry for the revision of Inclusionary Housing policies in the Oceanside City Code Chapter 14C.
- ✓ Provided over \$2,000,000 of CDBG-CARES Act funding to local non-profits for food box programs, hot meals, motels, and COVID-19 assistance inclusive of households experiencing financial hardship due to COVID-19 pandemic with a total of \$735,623 in emergency rent and utility assistance payments.
- ✓ Opened a Notice of Funding Available for the development of a homeless shelter and for the development of affordable housing for extremely low-income households.
- ✓ Issued 312 Short Term Rental permits.
- ✓ Remodeled the Mobile Home and Home Owner Rehabilitation programs and increased the contractor list with seven pre-qualified contractors.

Quality of Life

- ✓ Worked with a new streamlined pilot program to house veterans through Interfaith Community Services which has assisted 15 veterans.
- ✓ Erected a shade structure at the Crown Heights Resource Center and assisted traffic improvements through the award of CDBG funds.
- ✓ Partnered with the OPD Homeless Outreach Team, Interfaith Community Services, Alpha Project, Mental Health Services, Brother Benno's, and Bread of Life to place and assist homeless individuals with stable housing.
- ✓ Secured a matching grant from the County of San Diego for the contract with McAlister Institute and opened a 25-bed sobering services center.
- ✓ Assisted Serving Seniors with meal deliveries to seniors enrolled in the Senior Nutrition Program at Country Club Senior Center during the stay at home order.

NEIGHBORHOOD SERVICES

- ✓ Opened an emergency motel program to receive homeless individuals and assist them through housing navigation and resource assistance.
- ✓ Opened a first-time homebuyer pilot program to provide up to \$120,000 in down payment assistance.
- ✓ Provided computer access and free internet access at Resource Centers for 60 youth to access online learning during school hours.
- ✓ Opened youth programming through camps to allow for safe and positive youth outlets during the COVID-19 stay at home order.

Civic Engagement

- ✓ Promoted Census 2020 with a 6.9% increase in response rate overall and a significant increase to the hard to count neighborhoods.
- ✓ Implemented virtual programming and an e-games tournament online to keep youth engaged in community recreation during the COVID-19 stay at home order.
- ✓ Partnered with MLK Scholarship Program Committee in awarding \$53,500 to 16 students from two different high schools.
- ✓ Partnered with the Award Committee in selecting the 2021 City of Oceanside – Martin Luther King, Jr. Community Service Award recipient, Mr. Eddie Bickham.
- ✓ Opened a park naming process to allow the community to participate in renaming the Alex Road Skatepark and El Corazon Aquatic Center and name the skatepark at Martin Luther King, Jr. Park.
- ✓ Restarted community clean-ups for the Eastside, Libby Lake, Crown Heights and John Landes Neighborhoods with one event at Crown Heights.



PERFORMANCE MEASURES

Neighborhood Services Department is in the process of defining performance measures for FY 2022-23.

GOALS

City Services

- ☐ Continue participation and agency collaboration in the county-wide Opening Doors Project to end homelessness for chronic homeless veterans and individuals.
- ☐ Implement new Emergency Housing Voucher program to assist persons experiencing homelessness.
- ☐ Contract with service provider for an emergency shelter located at 3131 Oceanside Boulevard.
- ☐ Participate in the needs assessment for the John Landes Park and Community Center.
- ☐ Work with Homeless Outreach Team to implement a traveler's aid program for purposes of reunifying homeless persons with family.
- ☐ Expand Housing Navigation efforts by hiring two social workers to provide services to homeless persons receiving housing assistance and performed landlord outreach and appreciation.
- ☐ Implement homeless prevention and intervention program to include Bridge Housing and measures to prevent residents of Oceanside from becoming homeless.

Quality of Life

- ☐ Work with the Alliance for Regional Solutions to address emerging issues such as chronic homelessness, mental health and job development.
- ☐ Open the new Aquatic Center and Event Facility in August 2021.
- ☐ Continue to serve as the Liaison for Oceanside Parks & Recreation Community Foundation (OPARC).
- ☐ Develop an outreach and marketing plan that meets HUD's goal to further fair housing and all federally-funded programs.
- ☐ Work towards promoting "Live Well Oceanside" through San Diego County Health & Human Services.
- ☐ Operate community resource centers and collaborate services with several nonprofit agencies to provide programs and services to neighborhood residents, coordinate services with City recreation centers to best serve the community and prevent duplication of services.

Civic Engagement

- ☐ Collaborate with Oceanside Community Safety Partnership toward gang or violence prevention efforts and seek to identify funding opportunities to sustain prevention and intervention programs.
- ☐ Partner with Neighborhood groups for quarterly clean-ups.
- ☐ Partner with North County Lifeline, and Vista Community Clinic to promote resident participation in neighborhood watch programs and neighborhood associations.
- ☐ Partner with San Diego Regional Health and Wellness Coalition.
- ☐ Partner with the North County LGBT Resource Center to support Pride at the Beach and other activities.
- ☐ Collaborate/partner with non-profit organizations such as the Boys and Girls Club, YMCA, Vista Community Clinic, North County Lifeline etc., to identify unique programming for Oceanside youth.
- ☐ Participate in the Alliance for Regional Solutions – Social Justice Subcommittee to bring new ideas for social justice and equity programs to Oceanside.
- ☐ Participate in park studies for developing dog facilities, pickleball and neighborhood user group priorities.
- ☐ Improve marketing of programs and services through use of social media.



NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	3,401,279	3,772,980	4,148,728	3,207,696
5110 Temporary/Part Time Employees	531,608	521,819	587,072	1,399,782
5115 Elected Officials	11,505	11,748	11,700	11,700
5120 Overtime	6,183	16,953	11,284	6,034
5206 Fringe Benefit Burden-Wcomp	62,567	51,551	51,198	100,002
5207 Fringe Benefit Burden	1,653,133	1,998,319	2,341,610	1,791,107
5212 Pension Bond Debt Charge	45,336	46,932	48,807	35,435
5230 Auto Allowance	5,750	4,775	6,300	6,300
	5,717,360	6,425,078	7,206,699	6,558,056
Maintenance & Operations				
5305 Professional Services	429,315	139,495	138,652	138,652
5315 Utilities	498,525	477,037	395,998	817,732
5320 Repair and Maintenance	124,999	138,221	149,089	196,459
5325 Infrastructure < \$100K	446,174	177,026	75,652	-
5326 Studies & Reports	14,804	26,365	296,514	274,743
5330 Machry & Equip <\$10K	97,993	160,400	91,867	71,206
5335 Rents & Leases - Equip, Bldgs	5,577	6,098	10,094	10,094
5345 Travel & Conference	63,476	49,645	44,550	21,341
5350 Training - Registrtn Fees	26,735	16,269	20,349	16,309
5355 Matl Supplies&Services	522,676	391,903	275,416	512,977
5360 Advertising	11,717	21,806	13,061	28,061
5365 Marketing	-	7,680	-	-
5370 Postage	20,968	20,040	23,116	27,441
5375 Dues,Books&Subs	8,756	6,367	16,607	21,107
5380 Uniform	17,177	11,385	12,350	25,236
5385 Telephone	18,781	25,920	28,142	16,792
5390 Taxes, Licenses & Permits	27,759	26,106	46,716	36,243
5395 Contrib-Community Svc/Non Prof	841,429	1,807,574	3,971,389	4,106,863
5405 Administration Fees	27,936	24,236	28,041	25,941
5440 Radio Network Operating Cost	5,260	5,236	6,156	1,026
5450 Contingencies	-	-	1,097,507	1,383,089
5500 Housing Programs	-	27,435	150,000	150,000
5520 Hsng Programs-Rehab Grants	21,495	6,354	95,000	95,000
5525 Sec 8 HAP to owners	18,026,493	19,884,901	20,712,953	22,909,491
	21,258,046	23,457,499	27,699,219	30,885,803
Internal Service Charges				
5600 Internal Service Charges	2,022,001	2,320,726	2,990,917	2,583,924
	2,022,001	2,320,726	2,990,917	2,583,924
Capital Outlay				
5703 Infrastructure < \$100K	607,550	-	-	-
	607,550	-	-	-

NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Debt Service				
5540 Hsng Programs-Cal Home Ln	56,000	-	392,000	392,000
5651 Principal	2,375,000	171,000	181,000	191,000
5652 Interest	128,903	48,443	53,485	48,723
5421 Principal	5,070	5,070	5,070	5,070
	<u>2,564,974</u>	<u>224,513</u>	<u>631,555</u>	<u>636,793</u>
Transfers				
6900 Transfers Out	4,415,221	104,100	60,000	60,000
	<u>4,415,221</u>	<u>104,100</u>	<u>60,000</u>	<u>60,000</u>
Other				
6030 GASB 31 Adjmt	(149,534)	(192,058)	-	-
6025 OthFinSources-Capital Leases	(2,213,000)	-	-	-
	<u>(2,362,534)</u>	<u>(192,058)</u>	<u>-</u>	<u>-</u>
Total Expenditures	34,222,618	32,339,858	38,588,390	40,724,576

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	5,717,360	6,425,078	7,206,699	6,558,056
Maintenance & Operations	21,258,046	23,457,499	27,699,219	30,885,803
Internal Service Charges	2,022,001	2,320,726	2,990,917	2,583,924
Capital Outlay	607,550	-	-	-
Debt Service	2,564,974	224,513	631,555	636,793
Transfers	4,415,221	104,100	60,000	60,000
Other	(2,362,534)	(192,058)	-	-
Total Expenditures	34,222,618	32,339,858	38,588,390	40,724,576

NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1277 - HOME Grant Fund	(10,862)	(16,763)	-	-
1278 - Inclusionary In Lieu	(97,878)	(125,099)	-	-
1281 - CDC- Low & Mod Hsng	4,302,006	(19,050)	-	-
1282 - CDC Hsng Rehab Ln Prog	-	(11)	-	-
1284 - CDC Adm/Prog Devlpmt	58,363	58,333	60,000	60,000
1286 - CDC Housing Mortgage RB	(6,126)	(7,113)	-	-
1288 - CDC Housing MblHm Prog	(13,532)	(15,247)	-	-
1289 - CDC Hsng CalHome Prog	(4,364)	(7,108)	-	-
817130818212 - Senior Transport Grant - 18/19	208,100	-	-	-
817130819212 - Senior Transport Grant - 19/20	-	113,908	75,061	-
821143514237 - Libby Lake ADA Imprvmnts	30,000	-	-	100,000
821149317237 - Country Club SrCntr-Imprvmnts	-	67,000	-	-
821155417237 - Country Club SrCntr-Kitchen	39,823	-	-	-
821159918237 - Refinance Section 108 Loan	(2,194,490)	-	-	-
822134118274 - WRC Trnstl Hsg 2/18-1/19 SNAP	84,215	-	-	-
822134119274 - WRC Trnstl Hsg 2/19-1/20 SNAP	60,594	84,557	-	-
822134120274 - WRC Trnstl Hsg 2/20-1/21 SNAP	-	53,883	-	-
822138500237 - Club 55	10,000	14,181	14,181	14,181
823153817277 - Tenant Based Rental Assistnce	-	-	587,869	587,869
836148416272 - HRP - Balderrama	1,114,406	-	-	-
836156818272 - Serving Seniors (SSI)	154,966	153,118	-	-
836160119272 - Homeless Emergency Aid Prgm	-	1	-	-
836160218272 - Oceanside Promise Grant	-	32,254	49,797	-
836160919272 - 2020 Census Cmplt Count Grant	-	18,132	-	-
900010101 - Housing & Grant Programs	980,521	1,187,784	1,358,704	1,409,245
900439101 - Club 55	22,137	16,567	19,678	23,901
900876000101 - Chavez Resource Center	146,911	147,159	165,098	155,254
900876100101 - Crown Heights Resource Ctr	130,982	114,847	119,648	160,669
900876300101 - Libby Lake Resource Center	217,480	196,592	233,511	238,283
921115300237 - Community Resource Centers	94,898	94,898	94,416	81,920
921465100237 - Code Enforcement-CDBG	233,032	275,374	254,966	-
921476300237 - Rehab Lns & Grants-CDC	88,532	121,656	100,000	100,000
921477200237 - Hsng Prog Devlpmt-CDC	154,530	180,068	170,075	169,871
921549500237 - SS-NC Lifeline-Youth Devlpmt	15,481	19,014	19,662	19,662
921558500237 - SS-Senior Nutrition Program	27,723	31,904	31,904	31,904
921559400237 - SS-VistaCommClinic-TeenRch	15,480	19,662	19,662	19,662
921634600237 - Teen Programs	16,443	18,033	18,600	19,195
921634700237 - 4 Kids Sake Afterschl	18,200	18,200	18,199	18,200
921769000237 - Grants Administration	81,258	109,032	98,326	102,655
921769500237 - Section 108 Debt Service	2,494,159	219,443	234,485	239,723

NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
921790000237 - Contingency Fund-CDBG	-	-	1,097,507	1,383,089
921874500237 - Nbrhood Rvltlzn - VCC	15,000	15,000	15,000	15,000
923475200283 - Hsng Sct8 Vouchers-CDC	19,718,297	21,658,703	22,612,701	24,802,758
923477500277 - HOME Program Adm	34,509	75,082	72,883	78,587
923479800277 - HOME Program (Unalloc)	-	-	2,809,516	2,868,251
924159818278 - VERI Estates	25,000	749,331	-	-
924459400278 - Inclusionary Admin Exp	176,266	201,246	565,472	469,411
925476100282 - Rehab Administration-CDC	33,000	30,109	32,592	32,991
925476200282 - Rehab Loan Services-CDC	77,864	63,572	66,674	66,994
925476400282 - Rehab Lns & Grants-CDC	21,495	77,888	250,000	250,000
926166119283 - Section 8 - CARES	-	55,003	-	-
927477300284 - Hsng Prog Devlpmt-CDC	154,530	180,184	168,915	169,848
928481100286 - MRB Adm Cost	23,160	33,281	126,616	109,977
928880400286 - Homeless Shelters	69,802	87,089	86,750	100,000
930477400288 - Mobile Home Rent Contrl-CDC	134,123	113,534	307,085	310,366
931473900289 - CalHm-1st Tm Hm Buyer	60,000	12	420,000	429,448
932477800281 - Low & Mod Admin	27,125	32,209	81,849	76,403
933900101 - Code Enforcement	1,625,648	1,781,370	1,927,643	-
935931101 - Senior Taxi Program	128,476	105,987	101,504	156,698
935932101 - Parks & Rec Administration	846,802	999,081	1,068,890	1,112,220
935935101 - John Landes RecCntr	19,126	(54)	-	-
935936101 - Special Events	142,478	162,057	174,121	190,171
935937101 - Joe Balderrama RecCntr	224,471	211,276	223,369	239,883
935938101 - Melba Bishop RecCntr	286,153	295,812	614,651	347,323
935939101 - Beach RecCntr	91,654	149,183	176,790	189,114
935940101 - Country Club SrCntr	301,211	270,192	286,374	295,061
935941101 - Brooks St Pool	625,700	726,316	701,878	773,798
935948101 - Recreation Programs	549,230	510,342	445,004	520,253
935949101 - El Corazon Senior Center	287,486	327,876	345,266	427,850
935950101 - Marshall St Swim Center	50,726	56,120	57,546	80,700
935952101 - Pepsico Machines	358	-	7,952	9,659
935970101 - El Corazon Aquatic/Banquet Ctr	-	-	-	1,666,529
Total Expenditures	34,222,618	32,339,858	38,588,390	40,724,576

LIBRARY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$2,941,427	\$2,990,591	\$3,362,805	\$3,538,337
Maintenance & Operations	565,180	762,823	486,232	713,925
Internal Service Charges	1,924,172	2,033,652	1,634,503	1,549,527
Total Expenditures	\$5,430,779	\$5,787,066	\$5,483,540	\$5,801,789
Full time equivalent	27.00	26.00	26.00	27.00
Hourly extra help	35.00	35.00	35.00	40.00



MISSION STATEMENT

To engage, inform, connect and inspire.

VISION STATEMENT

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

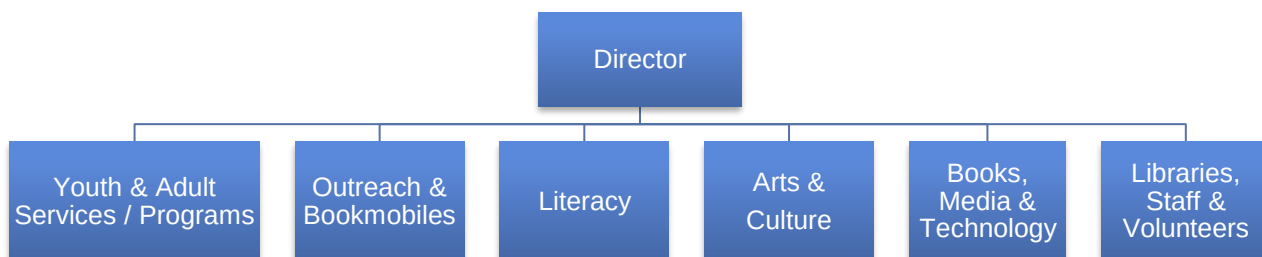
SERVICE DESCRIPTION

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

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Library staff delivered a total of 50,000 books and items to residences, as well as 600 art kits for adults. Another 3,600 children's art kits were distributed through school lunch pickup programs.
- ✓ The Library received 321,000 visits, issued 18,000 Library cards, circulated 376,000 items, answered over 18,000 questions, and offered 1,200 in-person and online programs.
- ✓ Played a strong role in efforts by City Departments to use social media to promote City services in a more collaborative and accessible way, especially to serve isolated and socially distanced customers. The Library presented its own online programs via YouTube, Facebook, Zoom and Instagram, for a total of over 10,600 views.
- ✓ With grant support from the California State Library:
 - o Created paid internships for teens, to expand their leadership and job skills, and preparedness for careers, through the Teens Work project for school-aged youth.
 - o Anticipate completing an Early Learning Hub at Civic Center Library in summer 2021, to offer centralized information on resources for early learners and their families, in collaboration with service providers, to directly impact zero-to-5-year-old development and readiness for kindergarten.

Sustainable Growth

- ✓ Moved the refreshed furnishings and art to a new, larger READS Learning Center, to offer online learning, literacy, and reading support to the community, including 792 tutoring sessions and 239 programs.
- ✓ Sustained Career Online High School in partnership with the California State Library, offering alternative opportunities for Oceanside adult learners to graduate through this program.
- ✓ Added Coursera, a popular online learning platform that supports workforce recovery through a catalog of courses and certificate programs, to Library services.



Economic Vitality

- ✓ Secured over \$250,000 in state/federal grants, allowing a variety of new initiatives to be implemented and supported, including funding a small additional hourly workforce.
- ✓ Increased Library visibility by working with KOCT to develop promotional videos for the Library and its online services, and the Set Up to Succeed project that gave Library accounts to all OUSD students; and a music video, for a song commissioned to support community morale.
- ✓ Offered a return engagement with the California Center for the Book's "Book to Action" grant program, highlighting equity through reading discussions and associated programming based on the book *The Fire This Time*.

- ✓ Directed and coordinated an online version of the inaugural, signature Oceanside Culture Festival, for the Oceanside CA Cultural District, to highlight local talent and the value of Oceanside's artistic assets.
- ✓ Found tremendous value in the LINK+ service in serving customers isolated at home, via delivery and by the "Grab and Go" model of service, with books and items from other libraries.

Quality of Life

- ✓ Offered online Science, Technology, Engineering, Arts & Math (STEAM) Enrichment Camps in summer and spring.
- ✓ Participated in, offered online alternatives to, or planned for the future regarding festivals with community groups, such as Día de los Niños, Filipino Cultural, Samoan Cultural and Noche Mexicana celebrations.
- ✓ Actively joined in the annual One Book/One San Diego program for adults, teen and children.
- ✓ With support from the Friends of the Library, provided free, online art classes and activities for all ages, in partnership with Studio ACE.
- ✓ Capitalized on ways the Oceanside community isolated at home could access e-book and e-audiobook content through products such as Hoopla, Overdrive and BiblioBoard, with 75,000 e-books and audio books circulated; and helpful online tools such as MyLibrary! and NovelList to more easily choose what to read or listen to, and find it.

Civic Engagement

- ✓ Participated in the online Latino Book and Family Festival, sponsored by MiraCosta College and others.
- ✓ Reintroduced citizenship classes, now online, for adults.
- ✓ Working with the San Diego County Registrar of Voters, both libraries served as Mail Ballot Drop Off locations.
- ✓ Invited online participation in the Oceanside writers' contest and the annual "Write On, Oceanside" authors' celebration.
- ✓ Created and supported a Library statement on Racial Equity.

PERFORMANCE MEASURES

The Library department is in the process of defining performance measures for FY 2022-23.

GOALS

City Services

- ☐ Work to secure funding and coordinate efforts with other Oceanside City departments to implement initiatives of the O'Arts Master Plan for the Arts.
- ☐ Implement strategies to reach and retain non-users through outreach and various platforms.
- ☐ Explore expansion of physical Library spaces to meet growing City needs.
- ☐ Find funding to retrofit the Library's courier van as an outreach tool, to bring Library services and programs to underserved areas.
- ☐ Implement the programming of the Early Learning Hub to support learning and service needs of children and families, and expand its service model to other Library sites.
- ☐ Find ways to maintain Teens Work internships for work and life preparedness, beyond the scope of the current grant.
- ☐ Formalize processes to evaluate the effectiveness of Library programs.

Quality of Life

- ☐ Offer more STEAM Summer Enrichment Camps and Classes, online or in person.
- ☐ Maximize use of Library space through upcoming modification of the Civic Center Library Children's Room Craft and Story Corner.
- ☐ Work to beautify the Civic Center Library's courtyard.

Sustainable Growth

- ☐ Re-open the READS Learning Center in-person service, introducing new learners and their families to its role as a place of learning, literacy, reading, and expanded workforce development and community health education and access.
- ☐ Partner with 211 San Diego to connect the community to needed resources and services.
- ☐ Develop a Library Facilities Master Plan to strategically increase Library service delivery spaces.
- ☐ Provide innovative ways for customers to obtain Library services and materials.

Economic Vitality

- ☐ Prepare for Oceanside CA Cultural District re-designation efforts in 2022, and advocate for more substantial funding from the state to support the work of this area it has designated.
- ☐ Support adaptable and inventive fundraising efforts by the Friends of the Oceanside Public Library and the Oceanside Public Library Foundation, to support Library programs and services.
- ☐ Create Library Connect classes such as "Library Intro," "Tech 101," "WorkWell," "HealthyHome," and "SmartSearching."

Civic Engagement

- ☐ Make available English as a Second Language classes and other offerings in partnership with MiraCosta Community College.
- ☐ Expand mobile library services to additional neighborhoods in Oceanside, to eliminate barriers to access.
- ☐ Work to make organizational improvements in the area of Racial Equity, and meet with partners and organizations who work with Black and Indigenous communities and People of Color to inform actions addressing racial equity.
- ☐ Bring to the City Council the new Civic Arts Policy, which addresses artwork owned and commissioned by the City, as well as other art in the public sphere.



LIBRARY - BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
<i>Personnel</i>				
5105 Regular Employees	1,646,793	1,689,364	1,794,718	1,865,234
5110 Temporary/Part Time Employees	451,863	361,898	536,655	590,299
5120 Overtime	7,570	6,243	6,048	6,048
5206 Fringe Benefit Burden-Wcomp	12,528	10,218	10,287	51,485
5207 Fringe Benefit Burden	799,837	897,645	988,725	999,258
5212 Pension Bond Debt Charge	18,936	20,748	21,572	21,213
5230 Auto Allowance	3,900	4,475	4,800	4,800
	2,941,427	2,990,591	3,362,805	3,538,337
<i>Maintenance & Operations</i>				
5305 Professional Services	44,701	110,822	59,083	136,598
5310 Temp. Agencies/Individuals	35,025	16,445	-	-
5320 Repair and Maintenance	47,806	18,786	21,427	21,427
5330 Machry & Equip <\$10K	14,727	3,424	9,025	10,025
5335 Rents & Leases - Equip, Bldgs	6	-	-	-
5345 Travel & Conference	2,556	2,616	2,713	4,763
5350 Training - Registrtn Fees	7,259	4,972	7,541	8,941
5355 Matl Supplies&Services	110,593	137,608	67,795	76,224
5360 Advertising	1,011	2,090	240	240
5365 Marketing	-	433	-	150
5370 Postage	4,180	7,448	4,617	4,617
5375 Dues,Books&Subs	61,844	91,365	87,090	107,970
5380 Uniform	150	-	264	264
5385 Telephone	3,672	4,166	3,930	3,930
5455 Matl Supplies&Services	231,649	362,649	222,507	338,776
	565,180	762,823	486,232	713,925
<i>Internal Service Charges</i>				
5600 Internal Service Charges	1,924,172	2,033,652	1,634,503	1,549,527
	1,924,172	2,033,652	1,634,503	1,549,527
Total Expenditures	5,430,779	5,787,066	5,483,540	5,801,789

LIBRARY - BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	2,941,427	2,990,591	3,362,805	3,538,337
Maintenance & Operations	565,180	762,823	486,232	713,925
Internal Service Charges	1,924,172	2,033,652	1,634,503	1,549,527
Total Expenditures	5,430,779	5,787,066	5,483,540	5,801,789

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
350010101 - Library-Admin	2,209,334	2,410,699	2,028,884	2,043,875
350350101 - Reader Services-Adults	751,721	724,160	730,523	880,587
350351101 - Bookmobile	77,893	62,075	62,515	63,275
350352101 - Adelante	85,471	63,676	78,111	79,246
350355101 - Literacy Programs	455	-	-	-
350356101 - Mission Branch	811,250	858,719	978,181	981,924
350357101 - Support Services	884,137	898,122	954,853	1,029,836
350358101 - Reader Services-Youth	539,798	593,747	612,558	662,675
350359101 - Library Facilities	10,661	7,950	9,720	10,117
817160619273 - Set-Up to Succeed	-	53,168	4,464	-
817161119273 - Mobile Arts Workshops	-	14,400	-	-
822151717274 - STEAM Summer Enrichment - LSTA	2,875	-	-	-
822151719274 - STEAM Summer Enrichment - LSTA	5,711	9,032	-	-
835134000276 - Misc. Library Grants	14,996	8,805	-	-
835157219272 - Oceanside Cultural District	-	10,550	10,000	5,000
836157018272 - Literacy Programs	35,779	16,883	-	-
836157019272 - Literacy Programs	-	29,930	12,731	-
836157021272 - Literacy Programs - FY 21/22	-	-	-	44,254
836166420272 - Lunch at the Library	-	12,075	-	-
900115800274 - Big Read Grant	-	11,574	-	-
917653600276 - Misc. Literacy Grants	699	1,500	1,000	1,000
Total Expenditures	5,430,779	5,787,066	5,483,540	5,801,789

ENTERPRISE FUNDS

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WATER DIVISION BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$8,737,364	\$9,596,598	\$9,903,498	\$11,516,078
Maintenance & Operations	40,825,628	42,305,908	55,771,085	50,114,388
Internal Service Charges	5,267,007	5,089,858	5,175,491	5,671,638
Debt Service	1,207,922	985,218	2,153,434	3,599,821
Capital Outlay	15,264,143	12,363,388	53,089,104	40,686,137
Transfers	8,697,854	31,538,253	1,388,385	5,415,662
Other	(9,306,214)	(6,633,520)	-	-
Total Expenditures	\$70,693,704	\$95,245,703	\$127,480,997	\$117,003,724
Full time equivalent	74.34	73.56	73.56	84.42*
Hourly extra help	5.00	6.00	6.00	9.50

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

MISSION STATEMENT

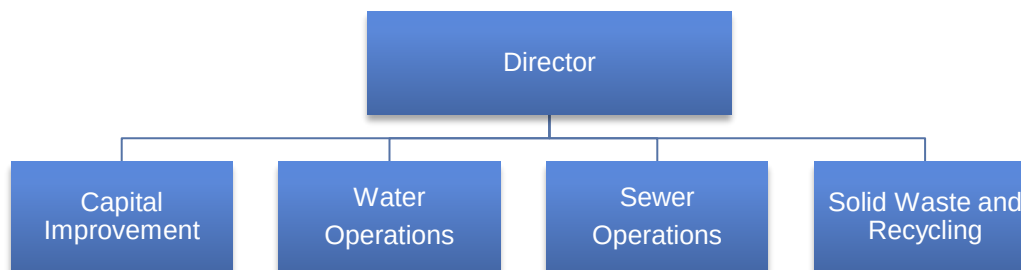
We protect public health and the environment by providing reliable, cost-effective, and sustainable utility services with dedicated, forward-thinking employees.

SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

WATER

- ✓ Held a landmark groundbreaking ceremony for the Pure Water Oceanside project, which includes upgrades at the San Luis Rey Water Reclamation Facility (SLRWRF). Additional supporting activities include development of staffing requirements, construction of an advanced water purification treatment plant, blending facility, two booster pump stations, conveyance pipelines, injection wells and extraction wells.
- ✓ Began a High Filtration Rate Study at Robert A. Weese Filtration Plant to maintain current plant flow rating of 25 MGD per Department of Drinking Water requirements.
- ✓ Started Operations Plans for the Robert A. Weese Filtration Plant and the Mission Basin Groundwater Purification Facility.
- ✓ Met customer demands for potable water and produced over 22,000 acre-feet of safe, good tasting drinking water.
- ✓ Substantially completed construction of the Morro Hills No. 1 and No. 2 Reservoir Repairs Project, which includes seismically retrofitting the Morro Hills No. 1 Reservoir, performing structural repairs on the Morro Hills No. 2 Reservoir, and relocating and upgrading the Morro Hills Pump Station.
- ✓ Performed maintenance on 1,178 valves and replaced and installed nine new valves throughout the City.
- ✓ Performed maintenance on 1,363 fire hydrants throughout the City.
- ✓ Refurbished and replaced 21 fire hydrants, resulting in significant savings compared to purchasing new ones.
- ✓ Rebuilt 54 pressure regulators and 94 air vents throughout the distribution system. Air vents prevent issues caused by air trapped in water supply pipes and also prevent a vacuum from forming in pipes.
- ✓ Performed 535,920 meter readings covering over 100 different walking routes by meter readers.
- ✓ Responded to and closed out 20,308 service orders, with 632 of these originating from our Customer Care team.
- ✓ Replaced 256 inaccurate water meters.
- ✓ Began design of a brine optimization project and two new groundwater wells to increase water production at the Mission Basin Groundwater Purification Facility.
- ✓ Decreased the purchase of imported treated water by 560 Acre-Feet (27.3% reduction) despite overall demand and production staying constant, representing \$100,000 in savings. Additionally, overall Operations and Maintenance expenses were reduced by \$75,000 at the Weese plant.
- ✓ Completed over 370 stormwater pollution prevention inspections of municipal, commercial and industrial facilities throughout the City to ensure compliance with City ordinance and State regulations. All compliance targets were met while complying with COVID-19 social distancing directives.
- ✓ Investigated and eliminated over 90 reported cases of illicit discharges to the City's storm drain system to protect water quality and comply with State regulations.

- ✓ Administered a mitigation project with the Nature Collective to restore and enhance riparian and upland habitat across a 20-acre area of Garrison Creek. Habitat was improved through the removal of invasive species and installation of over 2,000 native plants by the contractor.
- ✓ Secured \$275,800 in State grant funding from the Department of Water Resources Urban Streams Restoration grant program for planning and preliminary design of a stream restoration project along Buena Vista Creek.
- ✓ Secured \$175,000 in Federal grant funding from the National Fish & Wildlife Foundation for final engineering and permitting for the Loma Alta Wetlands Enhancement Project.
- ✓ Hosted Green Oceanside virtual ZOOM workshops, including water-wise landscaping, backyard composting, zero-waste cooking, and a Loma Alta wetland restoration update.
- ✓ Completed Green Oceanside outreach events, which included the Earth Month Challenge for Sustainability, Harvest Oceanside, Coastal Clean-Up Day, and Donation Weeks.
- ✓ Amplified digital engagement with the Oceanside community, provided over 300 social media posts on the Department's social media platforms and provided online resources and lesson plans to Oceanside Unified School District teachers, parents and students.
- ✓ Participated in and placed second in the nationwide Mayor's Challenge for Water Conservation competition promoting water efficiency through resident pledges to save water and implement sustainable practices.
- ✓ Sponsored regional water efficiency events and programs including the WaterSmart Checkup Program, SoCalWaterSmart Rebate Program, WaterSmart Contractor Incentive Program, WaterSmart Landscape Program, North County Water Agencies Poster Contest, WaterSmart Landscape Makeover four-part advanced training series, and Qualified Water Efficient Landscaper (QWEL) training program.
- ✓ Increased customer registration for the WaterSmart Portal by 45%, providing water utility customers with tools to track and manage their water use.
- ✓ Exceeded the 2020 water use reduction target of 137 GPCD, with an average use of 128 GPCD.
- ✓ Developed a water use efficiency residential and commercial guide.
- ✓ Continued to explore potential partnerships with North County municipalities along the Highway 78 Corridor and the County of San Diego for the formation of a Community Choice Energy joint powers authority.
- ✓ Completed updates to the Water Conservation Master Plan and Urban Water Management Plan.

RECYCLED WATER

- ✓ Repurposed Fallbrook's land outfall line to serve as a recycled water line, which allowed the City to add Caltrans (Irrigation of Highway 76) as the City's fourth large-scale recycled water customer.
- ✓ Drafted and received approval by the Regional Board for a Nitrogen Control Plan to evaluate groundwater impacts associated with recycled water use and as required by our recycled water permit.
- ✓ Completed construction of the Recycled Water Treatment Plant to increase recycled water production from 0.7 million gallons per day to 3 million gallons per day.
- ✓ Continued construction of the Recycled Water Lower Phase 1 Conveyance Project.
- ✓ Completed design of a pump station to allow for Oceanside to pump and sell water to Rainbow Municipal Water District.
- ✓ Produced over 1,400 acre-feet of recycled water for beneficial reuse.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2019-20	PROJECTED FY 2020-21	TARGET FY 2021-22
Acre-feet of water treated at Robert A Weese Filtration Plant	18,766	19,048	20,000
Exercise valves for preventative maintenance	837	1,180	1,000
Perform maintenance on Fire Hydrants	2,512	2,600	2,000
Exceed water use reduction target (Gallons per Connection per Day)	128 GPCD	128 GPCD	137 GPCD
Acre-feet of recycled water for beneficial reuse produced	1,414	1,083	1,200
Complete stormwater pollution prevention inspections	370	350	280
Inspect 100% of High Priority Development Projects for stormwater compliance	100% (QTY 106)	100%	100%
Maintain Water & Sewer rates at or below county median	Below County Median	Below County Median	Below County Median
Accomplish on-time plan reviews	100%	100%	100%
Meeting Permit Limits	100%	100%	100%

GOALS

WATER

- ☐ Update the City's 2019 Community Choice Energy (CCE) feasibility study to inform future Council direction. The update will incorporate new energy load data, forecast operating expenses and estimate total revenue requirements for ten years of CCE operation to reassess financial feasibility and risk.
- ☐ Continue to promote Green Oceanside environmental education and virtual events to promote sustainability awareness while complying with COVID-19 social distancing directives.
- ☐ Complete final design, permit acquisition and the entitlement process for the Loma Alta Wetlands Enhancement Project. Secure grant funding to construct Phase 1 of the project.
- ☐ Complete nearly half of the City's meter replacements of the new SmartWater meters, giving customers greater access to view and control their water efficiency efforts.
- ☐ Initiate the beta phase for Advanced Meter Infrastructure testing with the installation of new data collecting equipment at the reservoir at Mira Costa College.
- ☐ Work with Engineering and Public Works to coordinate the purchase, installation and monitoring of storm drain trash capture devices to comply with State regulations. Continue annual planning efforts to identify trash capture device locations to meet long-term compliance timelines.
- ☐ Continue to pursue grant opportunities for Pure Water Oceanside, Recycled Water, and other water efficiency projects.
- ☐ Continue to educate the community about the value of water, including further installations of water bottle filling stations at public facilities, providing water filling capabilities at community events via the tap water trailer, and highlighting the work of staff to provide clean, safe and reliable water.
- ☐ Expand Green Oceanside outreach opportunities, including development of educational videos and continuing to build partnerships with schools and other community stakeholders.

- ☐ Increase water efficiency awareness and programs through the WaterSmart customer portal and WaterSmart meter project including integrating bill pay into the WaterSmart customer portal.
- ☐ Commence construction of additional groundwater production wells and a brine minimization system to increase the production from Mission Basin Groundwater Purification Facility (MBGPF).
- ☐ Complete Operations Plans for Robert A. Weese Filtration Plant and Mission Basin Groundwater Purification Facility.
- ☐ Complete a High Filtration Rate Study for Robert A. Weese Filtration Plant.
- ☐ Complete water master plan and develop capital improvement projects to improve reliability and longevity for both the surface water and groundwater plants.
- ☐ Complete construction of Pure Water projects, fill all necessary staffing needs, and begin injecting advanced treated water into Mission Basin before January 1, 2022.
- ☐ Identify all equipment, establish capital replacement schedule for key assets, establish stores account, and streamline CMMS software for improved use and efficiency.
- ☐ Construct seismic upgrades at Henie Hills Reservoir and Structural Repairs of John Paul Steiger Reservoir.
- ☐ Perform roof repairs and seismic retrofit at San Francisco Peak #1 Reservoir.
- ☐ Install safety railing and perform hatch and vent repairs at the Fire Mountain Overflow tower.
- ☐ Continue valve and valve can replacement throughout the city.
- ☐ Complete the Water Arc Flash Study.

RECYCLED WATER

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



WATER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	5,067,437	5,314,358	5,894,514	6,889,310
5110 Temporary/Part Time Employees	69,953	98,170	123,550	187,311
5120 Overtime	417,072	463,408	333,181	337,299
5206 Fringe Benefit Burden-Wcomp	113,175	80,900	88,059	184,976
5207 Fringe Benefit Burden	2,408,007	2,775,872	3,135,027	3,608,225
5212 Pension Bond Debt Charge	60,612	63,576	66,127	68,470
5230 Auto Allowance	3,603	3,570	4,098	5,340
5235 Compensated Absences	33,868	108,097	-	-
5213 CALPERS Unfunded Liability	563,637	688,647	258,942	235,147
	8,737,364	9,596,598	9,903,498	11,516,078
Maintenance & Operations				
5305 Professional Services	3,102,141	3,440,304	13,058,486	8,571,086
5306 Professional Svc w/IT alloc	123,987	45,361	315,000	300,000
5310 Temp. Agencies/Individuals	206,254	21,697	51,000	14,500
5315 Utilities	2,407,687	2,467,615	2,705,961	2,228,400
5320 Repair and Maintenance	1,715,199	1,711,768	1,945,582	2,249,003
5325 Infrastructure < \$100K	4,030	403,071	100,000	100,000
5326 Studies & Reports	304,824	474,956	436,115	1,563,001
5330 Machry & Equip <\$10K	35,757	27,902	41,938	105,600
5335 Rents & Leases - Equip, Bldgs	73,609	40,258	73,588	82,200
5345 Travel & Conference	46,818	35,409	69,258	65,750
5350 Training - Registrtn Fees	11,743	9,360	46,450	54,200
5355 Matl Supplies&Services	32,127,078	32,993,178	36,266,460	34,110,222
5360 Advertising	8,987	18,318	8,000	8,000
5370 Postage	2,373	5,060	25,350	3,350
5375 Dues,Books&Subs	49,112	57,979	60,095	77,750
5380 Uniform	56,122	45,920	61,220	65,250
5385 Telephone	56,063	67,134	60,700	80,700
5390 Taxes, Licenses & Permits	373,025	220,857	319,396	266,530
5425 Fiscal Agent/Other Fees	2,120	102,120	2,600	4,700
5440 Radio Network Operating Cost	17,440	27,097	16,416	16,758
5460 Laboratory Operations	101,259	90,544	107,470	147,388
	40,825,628	42,305,908	55,771,085	50,114,388
Internal Service Charges				
5600 Internal Service Charges	5,267,007	5,089,858	5,175,491	5,671,638
	5,267,007	5,089,858	5,175,491	5,671,638
Capital Outlay				
5702 Buildings & Treatment Plants	3,908,311	465,910	2,160,000	6,001,000
5703 Infrastructure < \$100K	11,350,990	11,806,062	50,879,104	34,485,137
5704 Machinery & Equipment	4,842	91,416	50,000	200,000
	15,264,143	12,363,388	53,089,104	40,686,137

WATER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Debt Service				
5651 Principal	-	-	1,215,000	1,725,000
5652 Interest	654,746	607,746	559,413	1,496,263
5653 Inter Agency Capital Lease	553,176	377,472	379,021	378,558
	1,207,922	985,218	2,153,434	3,599,821
Transfers				
6900 Transfers Out	8,697,854	31,538,253	1,388,385	5,415,662
	8,697,854	31,538,253	1,388,385	5,415,662
Other				
5430 Bad Debt	28,966	13,470	-	-
6005 Capitalized Expenditures	(15,235,846)	(13,312,219)	-	-
6007 Pension Expense - GASB 68	498,039	475,553	-	-
6010 Depreciation Expense	6,563,677	7,391,721	-	-
6030 GASB 31 Adjmt	(1,161,050)	(1,202,045)	-	-
	(9,306,214)	(6,633,520)	-	-
Total Expenditures	70,693,704	95,245,703	127,480,997	117,003,724

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	8,737,364	9,596,598	9,903,498	11,516,078
Maintenance & Operations	40,825,628	42,305,908	55,771,085	50,114,388
Internal Service Charges	5,267,007	5,089,858	5,175,491	5,671,638
Capital Outlay	15,264,143	12,363,388	53,089,104	40,686,137
Debt Service	1,207,922	985,218	2,153,434	3,599,821
Transfers	8,697,854	31,538,253	1,388,385	5,415,662
Other	(9,306,214)	(6,633,520)	-	-
Total Expenditures	70,693,704	95,245,703	127,480,997	117,003,724

WATER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1711 - Water Operating	7,508,078	8,737,974	1,242,837	1,423,992
1712 - Water F/A Replacement	(761,458)	8,286,546	156,277	-
1715 - Water Connection Fees	(140,675)	20,381,050	627,234	-
1717 - Water Debt Service	7,845,971	-	-	4,605,375
750010711 - Water Adm & General	36,207,024	37,287,371	40,345,506	37,471,643
750010712 - Water Capital Projects	906,762	901,185	1,337,090	1,332,621
750348711 - Fixture Replacement Phase 2	123,638	-	-	-
750359711 - Water Facilities Maintenance	494,662	482,876	417,601	491,434
750704711 - Recycled Water Treatment	410,585	486,152	659,743	398,292
750705711 - Water Efficiency	-	-	-	470,526
750750711 - Flood Control/Storm Drains	765,377	765,377	-	-
750751711 - Water Distribution	1,621,282	1,718,628	1,815,675	1,770,348
750752711 - Hydro-Electric Generation	13,707	6,754	16,500	16,500
750754711 - Water Filtration Plant	1,793,366	1,763,377	2,068,597	2,234,174
750755711 - Desalting Plant	2,596,954	2,331,632	2,758,568	2,654,480
750756711 - Water Maintenance	2,260,506	2,661,313	2,562,028	2,973,189
750757711 - Water Meter Service	2,952,154	3,021,834	3,093,258	2,745,648
750760711 - Water Laboratory	459,075	476,109	535,531	675,210
750761711 - Water SCADA Program	539,034	599,105	754,348	960,131
750762711 - Watershed Protection	1,130,524	1,091,554	1,345,635	1,381,301
750763711 - Water GIS Program	249,823	289,836	320,669	330,880
750771712 - Misc Water Projects	-	45,638	100,000	100,000
750774711 - Recycle Water Conveyance	-	-	5,000	206,830
750775711 - Oceanside Pure Water	-	-	-	2,557,043
755772717 - OPFA Water Ref Ser A	658,461	609,866	1,777,013	1,780,863
755773717 - WIFIA Debt Service - Water	-	114,731	-	-
755776717 - 2020Water Revenue Bond	-	280	-	1,445,100
817169020272 - IRWM Pure Water Grant	-	-	-	3,115,000
817169120272 - IRWM Lower Recycled Grant	-	-	-	1,450,000
817169220272 - NFWF Coastal Resiliency Grant	-	-	-	175,000
822156218274 - BOR-WaterSmart-Desalination	-	-	2,513,500	-
822163420274 - BOR AMI Grant FFY 19/20	-	-	1,500,000	-
822164620274 - BOR AMI Grant FFY 20/21	-	-	1,500,000	-
822168920274 - BOR WIIN Rclmatn FFY 19/20	-	-	-	3,000,000
822168921274 - BOR WIIN Rclmatn FFY 20/21	-	-	-	3,000,000
822169920274 - USFW Natl Cstl Wtlns Cnsrvtn	-	-	-	1,000,000
822170421274 - BOR AMI Grant FFY 21/22	-	-	-	2,000,000
836132100272 - NSDCRRWP-IRWMO Prop 84	-	324,101	-	-
836152417272 - Loma Alta Slough CCC Grant	6,739	260,775	-	-
836163320272 - BVC Restoration USRP	-	-	275,800	275,800
908122400712 - No SDCnty Water Reclamation	8,303	-	-	-
908125400712 - Weese Filtration Plant Improv	-	43,587	-	-
908125600712 - Desalter Facility Major Imprv	-	-	-	700,000

WATER – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
908130000712 - Water SCADA Upgrades	-	82,797	-	-
908130200715 - Potable Water Recharge Study	284,539	-	-	-
908135716712 - DwnTwn Wtr Pipeline Phs 2of 5	-	-	2,430,801	1,203,632
908136500712 - Lake Blvd Wtr Pump Stn	13,247	-	-	-
908142115715 - Upper SLR WRF	-	-	7,167,387	-
908142215715 - Lower SLR WRF	-	856,289	2,722,104	420,893
908142315715 - Pure Water Oceanside Phase 1	-	-	687,959	-
908142318715 - Pure Water Oceanside Phase 2	-	326,268	41,557,001	12,232,704
908144815710 - Utility Billing CIS Project	259,517	-	-	-
908148717710 - MarketPlce Del Rio Wtr/Swr Ln	665,150	-	-	-
908148817712 - AMI-Automated Meter Infrastrct	-	-	436,364	11,939,244
908148917712 - Water Tenant Upgrades	-	-	1,511,630	-
908152818712 - Wtr & Recycld Wtr Master Plan	-	3,427	-	1,086,421
908152918712 - Oside Aqueduct Assessment	-	-	523,766	494,001
908153018712 - ARC FLASH Study-Water	-	18,185	4,301	-
908153118712 - Valve Replment/Hydrant Project	-	73,170	1,317,857	-
908156618712 - Mssn Basin Fiber Optic Imprvmt	26,181	-	-	-
908157119715 - Fallbrook RW Line Cndtn Asmt	-	-	-	354,662
908158419712 - Well Expnsn/Brine Minimization	-	-	-	6,176,125
908163219712 - Water Reimbursement Agrmnts	-	393,071	-	-
908163620712 - Water Pipeline Rplcmnt	-	-	100,000	-
908170821712 - Dwntwn Recycled Line Assmnt	-	-	-	354,662
908748500712 - Desalter Fclty Minr Impr	-	626,262	-	-
908754500712 - Pump Station Upgrades	-	150,363	-	-
908754600712 - ReservoirStrctrlAnalysis	-	-	1,293,417	-
908824000712 - Misc Water Projects	20,983	28,218	-	-
908824700715 - Ocean Desalter Expnsn Project	1,774,196	-	-	-
Total Expenditures	70,693,704	95,245,703	127,480,997	117,003,724

SEWER DIVISION BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$8,977,518	\$10,081,306	\$10,346,266	\$10,759,404
Maintenance & Operations	13,173,834	11,185,438	13,736,231	16,434,796
Internal Service Charges	5,065,389	4,869,070	5,086,461	5,369,023
Debt Service	723,172	630,328	4,432,409	3,692,210
Capital Outlay	7,335,424	4,729,555	6,763,269	3,742,017
Transfers	1,824,058	5,916,301	-	1,606,025
Other	(3,195,717)	8,115,517	-	-
Total Expenditures	\$33,903,678	\$45,527,515	\$40,364,636	\$41,603,475
Full time equivalent	72.11	72.16	72.16	73.70
Hourly extra help	2.00	2.00	2.00	0.50

MAJOR ACCOMPLISHMENTS

- ✓ Awarded the California Water Environmental Association (CWEA) Regional San Diego Wastewater Treatment Plant of the Year award (medium) for 2020 for the San Luis Rey Water Reclamation Facility (SLRWRF).
- ✓ Opposed new and unwarranted National Pollutant Discharge Elimination System (NPDES) permit restrictions initiated by the Regional Board that would unduly burden ratepayers.
- ✓ Completed an Industrial Local Limits study and set new sewer discharge limits that protect the wastewater treatment plants without unduly burdening industrial dischargers.
- ✓ Secured a solids handling contract to haul treatment plant solids at a lower rate for biosolids hauling, equating to approximately \$50,000 per year in savings.
- ✓ Completed a Request for Proposal (RFP) and selected a firm for the San Luis Rey Upgrades Project.
- ✓ Successfully treated all of the City's wastewater flows and returned over 3.7 billion gallons of recovered water to the environment.
- ✓ Applied for and was recognized as a 2019 Utility of the Future Today recipient in 2020 by the Water Environment Federation.
- ✓ Added two Mechanical Technologist positions in preparation of the startup of the Pure Water & Nitrification/ Denitrification Plants at the San Luis Rey Water Reclamation Facility.
- ✓ Modified duties for two facilities maintenance positions to improve workflow efficiency & communication between field staff & supervisor and to enable the development of a more robust asset management system.
- ✓ Redistributed the maintenance budget to individual divisions to better track business unit spending.
- ✓ Successfully maintained all equipment in the department and completed over 2,900 repair work orders and over 10,000 preventative maintenance work orders.
- ✓ Cleaned and inspected 1,888,480 feet (358 miles) of the sewer collection system. That is equivalent to 131% of the annual goal. The cleaning and inspection resulted in a 10% reduction in City blockages compared to last year and a 44% reduction compared to the year before that.

- ✓ Utilized City laboratory to perform required biosolids testing for Encina Wastewater Authority and Olivenhain Municipal Water District resulting in reimbursements that offset costs to ratepayers.
- ✓ Stayed up to date on all laboratory testing throughout the significant increase in regulatory requirements, monitoring activities, and reporting from a variety of additional sources, stemming from The NELAC Institute (The National Environmental Laboratories Accreditation Conference) regulations and increased NPDES permit requirements.
- ✓ Completed construction of the Haymar Sewer Realignment, which permanently connects to the Vista-Carlsbad sewer and removed Oceanside's flow from a portion of the pipeline in the Buena Vista creek bed, which is a sensitive habitat.
- ✓ Completed construction of the Lotus Street Sewer Replacement, which replaced an existing highly corroded pipeline from Lotus Street to San Luis Rey Road.
- ✓ Began construction of the Oceanside Blvd Lift Station relocation project, which will replace the aged existing station serving the western Loma Alta Creek area. This project will increase efficiency, reliability and address safety concerns that arise during maintenance and repairs of the station.
- ✓ Continued design of the new Buccaneer Lift Station and Force Main which will reroute all the existing wastewater flows from La Salina Wastewater Treatment Plant to SLRWRF.
- ✓ Initiated a Programmatic Environmental Impact Report (PEIR) for several large pipeline projects: Oceanside-Mesa Garrison (OMG) Force Main, El Corazon Lift Station, Land Outfall Replacement, Mission Ave Force Main, Gravity Sewer to Mission Ave Lift Station Repair/Replacement; resulting in cost savings and efficiencies.
- ✓ Completed lining 1,800 feet of 24" gravity sewer and manhole replacement near Mesa Dr. and El Camino Real.
- ✓ Advertised Request for Qualifications (RFQ)/RFP for OMG Force Main, El Corazon Lift Station, and Mission Ave Lift Station Force Main.
- ✓ Finalized the Land Outfall Replacement Analysis.
- ✓ Performed due diligence on the future El Corazon Lift Station property purchase.
- ✓ Completed six sewer point repairs covering 1,500 linear feet throughout the City, taking a proactive approach to maintenance and prevention of spills and environmental hazards.
- ✓ Completed construction of the Harbor 3 Lift Station refurbishment project. This completed the rehabilitation of the harbor's sewer collections system in order to provide reliability to the area.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2019-20	PROJECTED FY 2020-21	TARGET FY 2021-22
Clean and inspect collections system pipe	1,971,200 linear feet	1,888,480 linear feet	1,440,000 linear feet
Complete sewer point repairs	14	17	6
Maintain Water & Sewer rates at or below county median	Below County Median	Below County Median	Below County Median
Meeting Permit Limits	100%	100%	100%

GOALS

- ☐ Continue the planning and design related to the closure of the La Salina Wastewater Treatment Plant.
- ☐ Complete Installation of two Harbor lift station backup generator switch gears.
- ☐ Continue rehabilitation of existing lift stations including Roja, Pilgrim Creek, North Valley, Mission, Buena Vista etc.

- ☐ Secure Water Infrastructure Finance and Innovation Act (WIFIA) loan funding for the OMG Force Main and El Corazon Lift Station.
- ☐ Initiate Progressive Design-build of OMG Force Main, El Corazon Lift Station, and Mission Ave Lift Station Force Main.
- ☐ Purchase property for the El Corazon Lift Station.
- ☐ Design the Land Outfall Replacement at the North County Transit District crossing near the La Salina Wastewater Treatment Plant.
- ☐ Begin implementation of the 2016 TNI Standard and maintain CA Environmental Laboratory Accreditation Program and State of Arizona certifications.
- ☐ Complete the Sewer Arc Flash Study.
- ☐ Complete the update of the Sanitary Sewer Management Plan.

SEWER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	5,346,179	5,741,668	6,139,072	6,440,447
5110 Temporary/Part Time Employees	13,431	23,927	32,094	12,384
5120 Overtime	263,151	273,398	272,650	272,650
5206 Fringe Benefit Burden-Wcomp	115,864	82,749	90,830	166,831
5207 Fringe Benefit Burden	2,591,592	3,049,033	3,302,239	3,384,665
5212 Pension Bond Debt Charge	62,772	65,736	68,363	71,165
5230 Auto Allowance	2,403	2,557	2,898	4,140
5235 Compensated Absences	(9,249)	133,314	-	-
5213 CALPERS Unfunded Liability	591,375	708,924	438,120	407,122
	8,977,518	10,081,306	10,346,266	10,759,404
Maintenance & Operations				
5305 Professional Services	2,512,697	1,653,545	3,497,352	5,382,200
5306 Professional Svc w/IT alloc	78,409	67,428	365,000	350,000
5310 Temp. Agencies/Individuals	128,697	-	35,000	14,500
5315 Utilities	3,475,728	3,445,680	3,450,000	3,583,000
5320 Repair and Maintenance	1,970,252	1,928,921	2,031,545	2,153,132
5325 Infrastructure < \$100K	327,331	46,314	200,000	100,000
5326 Studies & Reports	507,303	224,645	10,000	510,000
5330 Machry & Equip <\$10K	39,561	46,030	89,000	123,500
5335 Rents & Leases - Equip, Bldgs	39,727	61,958	83,000	88,800
5345 Travel & Conference	31,522	35,018	75,000	67,500
5350 Training - Registrtn Fees	14,944	21,751	47,800	45,300
5355 Matl Supplies&Services	2,882,941	2,616,787	2,844,500	2,723,100
5360 Advertising	2,589	13,376	4,500	4,500
5370 Postage	1,253	704	1,800	2,300
5375 Dues,Books&Subs	39,189	33,068	33,200	39,900
5380 Uniform	64,608	59,112	71,200	69,050
5385 Telephone	89,290	98,226	80,000	80,000
5390 Taxes, Licenses & Permits	865,321	727,744	740,000	976,180
5400 Gasoline, Diesel Fuel	-	3,983	-	-
5425 Fiscal Agent/Other Fees	2,000	2,000	2,600	2,100
5440 Radio Network Operating Cost	17,471	9,993	9,234	9,234
5460 Laboratory Operations	83,001	89,157	65,500	110,500
	13,173,834	11,185,438	13,736,231	16,434,796
Internal Service Charges				
5600 Internal Service Charges	5,065,389	4,869,070	5,086,461	5,369,023
	5,065,389	4,869,070	5,086,461	5,369,023

SEWER – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Capital Outlay				
5701 Land	-	-	227,500	-
5702 Buildings & Treatment Plants	2,663,457	355,366	-	422,500
5703 Infrastructure < \$100K	4,483,540	4,362,117	6,535,769	2,369,517
5704 Machinery & Equipment	27,716	72	-	950,000
5705 Auto Equipment	-	12,000	-	-
5706 Furniture, Fixtures, Software	160,710	-	-	-
	7,335,424	4,729,555	6,763,269	3,742,017
Debt Service				
5651 Principal	-	-	3,883,869	3,241,268
5652 Interest	723,172	630,328	548,540	450,942
	723,172	630,328	4,432,409	3,692,210
Transfers				
6900 Transfers Out	1,824,058	5,916,301	-	1,606,025
	1,824,058	5,916,301	-	1,606,025
Other				
5430 Bad Debt	40,372	26,487	-	-
6005 Capitalized Expenditures	(10,936,480)	(43,300)	-	-
6007 Pension Expense - GASB 68	558,078	490,364	-	-
6010 Depreciation Expense	8,446,683	9,137,855	-	-
6030 GASB 31 Adjmt	(1,304,370)	(1,495,889)	-	-
	(3,195,717)	8,115,517	-	-
Total Expenditures	33,903,678	45,527,515	40,364,636	41,603,475

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	8,977,518	10,081,306	10,346,266	10,759,404
Maintenance & Operations	13,173,834	11,185,438	13,736,231	16,434,796
Internal Service Charges	5,065,389	4,869,070	5,086,461	5,369,023
Capital Outlay	7,335,424	4,729,555	6,763,269	3,742,017
Debt Service	723,172	630,328	4,432,409	3,692,210
Transfers	1,824,058	5,916,301	-	1,606,025
Other	(3,195,717)	8,115,517	-	-
Total Expenditures	33,903,678	45,527,515	40,364,636	41,603,475

SEWER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1721 - Sewer Operating	8,690,128	9,666,443	135,300	407,122
1722 - Sewer F/A Replacement	(726,670)	2,223,066	251,604	-
1726 - Sewer Expansion/Improv	929,138	2,127,681	51,216	125,000
1727 - Sewer Debt Service	-	-	-	1,481,025
800010721 - Sewer Adm & General	6,056,834	5,925,135	6,355,876	6,559,138
800010722 - Sewer Capital Projects	770,393	1,094,182	1,628,291	1,595,652
800800721 - Facilities Maintenance	1,804,306	1,767,783	1,285,808	1,440,462
800800722 - Operating Activities	8,001	6,655	-	-
800803721 - Sewer Collections	3,718,217	3,841,876	3,914,173	4,074,065
800804721 - La Salina Wastewater	3,213,244	3,234,957	3,593,283	3,271,538
800805721 - SLR Water Reclamation Facility	6,709,675	6,672,487	7,001,928	7,484,595
800806721 - Sewer Laboratory	693,408	759,884	887,651	961,217
800807721 - Sewer SCADA Program	659,724	831,526	924,765	1,136,319
800808721 - Sewer GIS Program	248,519	275,067	324,111	330,373
800812722 - Misc Sewer Projects	352,331	110,360	200,000	100,000
800814721 - Industrial Waste Program	-	-	-	396,642
805809727 - SLR Interim Exp DS	370,760	324,682	2,926,391	2,926,392
805813727 - OPFA Sewer 2013 Ref Ser A	354,413	307,646	1,508,618	767,918
909122700722 - La Salina WWTP Upgrades	-	111,454	-	-
909123100722 - SLRWRF Digester Rehab	-	-	286,536	400,000
909123500722 - SLRWRF Maint Bldg Upgrds	-	-	-	500,000
909125500722 - SLR Major Plant Improv	-	697,416	-	750,000
909130500722 - Sewer SCADA Upgrades	-	52,785	-	-
909130600722 - CIPP Sliplining Project	4,261	-	-	1,000,000
909137500722 - Buccaneer Lift Station	-	125,000	-	-
909141815722 - Bandstand Pump Stnt Relctn	-	-	501,552	-
909149017722 - Food Waste To Energy	-	1,042,384	-	-
909153218722 - ARC FLASH Study-Sewer	-	18,185	-	-
909153318722 - Sewer Point Repair Project	-	-	167,349	616,815
909153418722 - Mission Ave Siphon Relief	-	-	226,052	-
909153618722 - Swr Inflow&Infiltration Study	-	6,815	2,024,430	-
909153718722 - Sewer Master Plan	-	-	-	500,000
909157319722 - OBlvd/Mesa Garrison Frce Mn	-	125,000	-	-
909163920722 - El Corazon Lift Station	-	-	1,827,500	3,022,500
909164020722 - Msn Ave Force Main Rehab	-	-	456,000	864,000
909164120722 - N Valley Lift Stnt Relocation	-	-	80,960	-
909164320722 - Sewer Pipeline Rplcmnt Proj	-	-	1,490,000	417,702
909548800722 - Land Outfall	-	4,179,044	-	-
909557700726 - Haymar Intercptr Swr	46,997	-	-	-
909953000722 - Lift Stations Upgrade	-	-	2,315,242	475,000
Total Expenditures	33,903,678	45,527,515	40,364,636	41,603,475

SOLID WASTE AND RECYCLING

SOLID WASTE AND RECYCLING DIVISION BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$438,673	\$549,749	\$635,666	\$629,818
Maintenance & Operations	19,660,655	21,421,475	24,092,332	24,308,589
Internal Service Charges	1,191,565	1,160,543	1,204,956	1,390,863
Capital Outlay	1,373,533	378,059	-	30,050
Transfers	5,961,056	5,683,280	5,696,485	5,546,022
Other	(1,400,948)	(204,618)	-	-
Total Expenditures	\$27,224,534	\$28,988,488	\$31,629,439	\$31,905,342
Full time equivalent	4.50	4.15	4.15	4.25
Hourly extra help	1.00	3.00	3.00	1.00

SERVICE DESCRIPTION

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



MAJOR ACCOMPLISHMENTS

- ✓ Maintained a 67 percent recycling/diversion rate, with an optimal disposal rate of 4.2 pounds per person per day, allowing Oceanside to continue to comply with four primary California recycling state mandates: AB 939 (minimum municipal diversion), AB 341 (mandatory commercial recycling; statewide goal of 75 percent recycling rate by 2020), AB 1826 (mandatory commercial organics recycling) and SB 1383 (Short Lived Climate Pollutant Act – Organics Mandate).
- ✓ Prepared and released a Request for Proposal for a new franchise agreement to provide solid waste, organics, and recycling collection and processing services for the City's residents and businesses. The new franchise agreement will commence on January 1, 2024 and last for 10 years, and is the primary vehicle for achieving Zero Waste Goals and SB 1383 compliance.
- ✓ Developed the 2020 Zero Waste Plan to update the programs and planning related to the City of Oceanside's Zero Waste Goal of 75 percent to 90 percent landfill diversion by 2030. The Plan includes an SB 1383 Action Plan to continue the evaluation of infrastructure options, costs, and staffing needed for compliance with State mandates for organics services to residents and businesses, monitoring, enforcement, and recordkeeping actions provided by the City on generators, and infrastructure development for food recovery.
- ✓ Redesigned and relaunched the City's Food Scraps Recycling Program after initial delays due to COVID-19 with delivery of services commencing August of 2020. Staff focused efforts and messaging on enhanced technical assistance through service rightsizing and downsizing for cost saving opportunities. By the end of 2020, over 1,000 businesses have received food scraps services along with all City facilities, with 70% of businesses seeing cost savings of over \$22,000 in total each month.
- ✓ Supported and facilitated food recovery and food distribution with an emergency feeding program performed by O'side Kitchen Collaborative, and funded by the City, to capture over 260,000 pounds of surplus edible food, and prepare 310,000 meals between March and November of 2020 at the City's Green Oceanside Kitchen.
- ✓ The Green Oceanside team developed additional virtual resources and webinars for residents, businesses and students to promote zero waste goals for waste prevention, reuse, recycling and composting.
- ✓ Drafted a Marine Debris Reduction Ordinance to ban the use of polystyrene food service ware and require food service establishments to provide food service accessories upon request only. The ordinance offers a flexible, multi-year phased approach to implementation, and will go before Council in Spring 2021. Staff received community feedback through multiple workshops with local stakeholders and members of the business community, and an online survey with over 200 respondents.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2019-20	PROJECTED FY 2020-21	TARGET FY 2021-22
Achieve required recycling/diversion rate to comply with regulations (Pounds per Person per Day)	4.2 PPD	4.0 PPD	6.3 PPD

GOALS

- ☐ Implement the 2020 Zero Waste Plan programs and commence implementation of SB 1383 Action Plan, prior to the January 1, 2021 deadline for compliance. SB Implementation will require the development of multiple new programs, staffing positions, and ordinance adoptions.
- ☐ Support the development of an Organics to Energy Biosolids Masterplan for organics processing, renewable energy production, and local processing of residuals for soil amendment.
- ☐ Expand Extended Producer Responsibility programs and policies, Used Oil Recycling, Beverage Container Recycling, and illegal dumping mitigation by seeking additional grant funding opportunities.
- ☐ Continue to effectively manage and help implement the handling of solid waste complaints on public right-of-way and code enforcement responses to be responsive to property owners.

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel				
5105 Regular Employees	272,721	316,280	368,478	394,622
5110 Temporary/Part Time Employees	27,485	26,616	69,736	26,860
5120 Overtime	-	-	1,000	1,000
5206 Fringe Benefit Burden-Wcomp	7,222	5,204	5,086	10,082
5207 Fringe Benefit Burden	112,944	154,700	186,267	186,742
5212 Pension Bond Debt Charge	4,164	4,440	4,619	4,040
5230 Auto Allowance	390	448	480	480
5235 Compensated Absences	(17,128)	(4,330)	-	-
5213 CALPERS Unfunded Liability	30,875	46,392	-	5,992
	438,673	549,749	635,666	629,818
Maintenance & Operations				
5305 Professional Services	19,036,584	20,579,252	23,669,225	23,908,057
5306 Professional Svc w/IT alloc	103,592	-	-	-
5330 Machry & Equip <\$10K	588	3,343	3,000	3,000
5345 Travel & Conference	9,692	2,020	8,900	9,000
5350 Training - Registrtn Fees	13,402	905	20,075	40,050
5355 Matl Supplies&Services	484,436	807,999	342,812	304,000
5360 Advertising	12,188	27,957	46,320	42,282
5365 Marketing	174	-	-	-
5370 Postage	-	-	2,000	2,000
5375 Dues,Books&Subs	-	-	-	200
	19,660,655	21,421,475	24,092,332	24,308,589
Internal Service Charges				
5600 Internal Service Charges	1,191,565	1,160,543	1,204,956	1,390,863
	1,191,565	1,160,543	1,204,956	1,390,863
Capital Outlay				
5703 Infrastructure < \$100K	1,373,533	378,059	-	-
5705 Auto Equipment	-	-	-	30,050
	1,373,533	378,059	-	30,050
Transfers				
6900 Transfers Out	5,961,056	5,683,280	5,696,485	5,546,022
	5,961,056	5,683,280	5,696,485	5,546,022
Other				
5430 Bad Debt	10,156	4,859	-	-
6005 Capitalized Expenditures	(1,587,960)	(407,777)	-	-
6007 Pension Expense - GASB 68	58,077	11,083	-	-
6010 Depreciation Expense	118,779	187,217	-	-
	(1,400,948)	(204,618)	-	-
Total Expenditures	27,224,534	28,988,488	31,629,439	31,905,342

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	438,673	549,749	635,666	629,818
Maintenance & Operations	19,660,655	21,421,475	24,092,332	24,308,589
Internal Service Charges	1,191,565	1,160,543	1,204,956	1,390,863
Capital Outlay	1,373,533	378,059	-	30,050
Transfers	5,961,056	5,683,280	5,696,485	5,546,022
Other	(1,400,948)	(204,618)	-	-
Total Expenditures	27,224,534	28,988,488	31,629,439	31,905,342

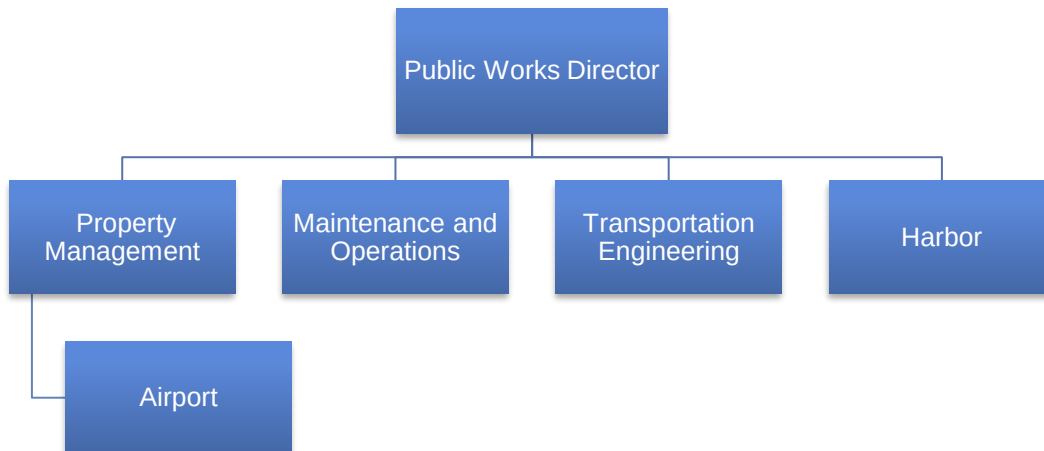
Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1731 - Solid Waste Disposal	149,654	233,608	5,696,485	5,552,014
700000731 - Solid Waste Disposal	10,156	4,859	-	-
700010731 - Waste & Recycling Admin	22,994,139	24,834,870	25,840,147	26,264,569
700702731 - Solid Waste - City Svcs	3,957,431	3,797,043	-	-
817134318272 - Used Oil Payment Program #8	47,194	-	-	-
817134319272 - Used Oil Payment Program #9	2,212	46,523	-	-
817134320272 - Used Oil Payment Program #10	-	1,903	47,807	-
817134321272 - Used Oil Payment Program #11	-	-	-	45,077
836151617272 - CalRecycle HHW-HD29 Grant	34,237	11,465	-	-
836152717272 - Beverage Container Cycle 16-17	29,510	14,436	-	-
836152718272 - Beverage Container Cycle 17-18	-	43,781	-	-
836152720272 - Beverage Container Cycle 19-20	-	-	45,000	-
836152721272 - Beverage Container Cycle 20-21	-	-	-	43,682
Total Expenditures	27,224,534	28,988,488	31,629,439	31,905,342

AIRPORT BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations	\$120,586	\$1,281,329	\$12,321	\$12,321
Internal Service Charges	2,836	2,548	3,549	4,000
Debt Service	85,794	84,409	89,198	89,198
Transfers	67,352	89,198	89,198	89,198
Other	65,549	61,262	-	-
Total Expenditures	\$342,117	\$1,518,746	\$194,266	\$194,717

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Acquired a CARES Act Grant from the FAA in the amount of \$30,000, which was utilized to replace a portion of the fencing and rear gate access to the airport.

GOALS

- ☐ No major projects are scheduled for FY 2021-22.
- ☐ Obtain grant from the FAA in the amount of \$225,000 for the Oceanside Airport to fund rehabilitation of the tie-down apron and in-field area improvements.



AIRPORT – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations				
5305 Professional Services	116,636	1,281,329	-	-
5320 Repair and Maintenance	3,950	-	2,321	2,321
5355 Matl Supplies&Services	-	-	10,000	10,000
	120,586	1,281,329	12,321	12,321
Internal Service Charges				
5600 Internal Service Charges	2,836	2,548	3,549	4,000
	2,836	2,548	3,549	4,000
Debt Service				
5651 Principal	-	-	4,789	5,285
5652 Interest	85,794	84,409	84,409	83,913
	85,794	84,409	89,198	89,198
Transfers				
6900 Transfers Out	67,352	89,198	89,198	89,198
	67,352	89,198	89,198	89,198
Other				
6010 Depreciation Expense	79,472	76,047	-	-
6030 GASB 31 Adjmt	(13,923)	(14,785)	-	-
	65,549	61,262	-	-
Total Expenditures	342,117	1,518,746	194,266	194,717

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations	120,586	1,281,329	12,321	12,321
Internal Service Charges	2,836	2,548	3,549	4,000
Debt Service	85,794	84,409	89,198	89,198
Transfers	67,352	89,198	89,198	89,198
Other	65,549	61,262	-	-
Total Expenditures	342,117	1,518,746	194,266	194,717

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1741 - Airport	79,472	76,047	-	-
1742 - Airport Debt Service Fd	(13,923)	(14,785)	-	-
810826742 - Airport DS Operating	85,794	84,409	89,198	89,198
810850741 - Airport Maintenance & Oper	79,402	91,746	95,068	95,519
817124500272 - California Aid to Airports	-	-	10,000	10,000
822151317274 - Bob Maxwell Airfld Rnwy Rhb	111,371	-	-	-
822151319272 - Bob Maxwell Rnwy Rehab-St	-	60,301	-	-
822151319274 - Bob Maxwell Rwy Rehab-Fed	-	1,221,028	-	-
Total Expenditures	342,117	1,518,746	194,266	194,717

HARBOR BUDGET SUMMARY				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations	\$1,243,119	\$1,174,518	\$4,187,523	\$791,863
Internal Service Charges	5,268	9,704	9,000	33,623
Debt Service	15,161	13,008	135,103	133,103
Transfers	6,355,649	6,157,376	7,107,111	7,088,904
Other	394,744	367,685	474,365	474,365
Total Expenditures	\$8,013,941	\$7,722,291	\$11,913,102	\$8,521,858

MISSION STATEMENT

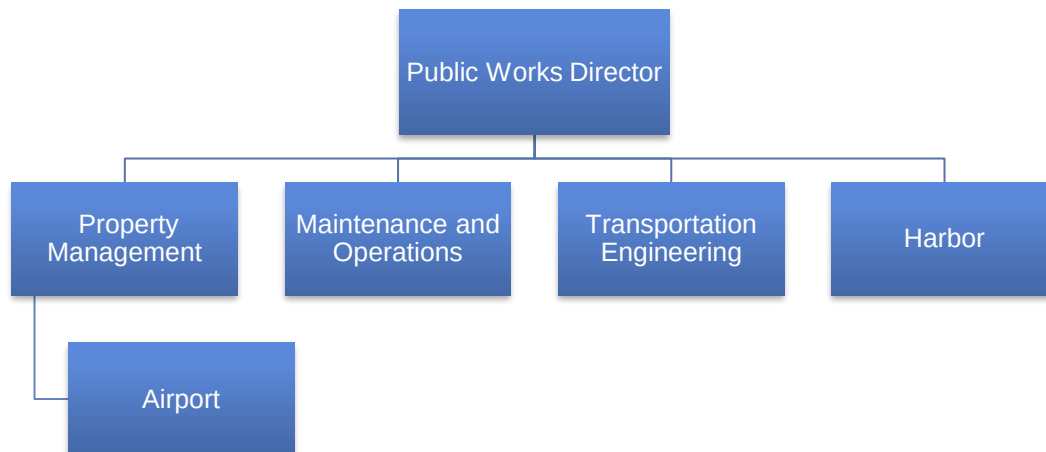
The mission of the Harbor Administration is to provide a quality public facility and services to Oceanside residents and visitors. The division is committed to the highest level of service in coastal areas, focusing resources and management to enhance facilities and to serve the diverse array of users.

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

- ☐ Converted dock electronic keys to the new HID encrypted key fobs
- ☐ Initiated process for Harbor facility condition survey, annual maintenance plan and financial plan.
- ☐ Started the \$3.5 million Capital Improvement Plan project to replace J-Dock.
- ☐ Replaced utility pedestals on three docks.
- ☐ Replaced three gangways to docks.
- ☐ Completed renovation of two Harbor restrooms, bringing the total to six of seven restrooms renovated.
- ☐ Modified Harbor Code to restrict surfboards and other crafts with foils and/or electric propulsion.
- ☐ Modified Harbor Code to allow dinghy storage on certain docks and within slips.
- ☐ Implemented a plan to permit all dinghies throughout the Harbor to increase revenue.
- ☐ Completed a CIP project for ADA access improvements from Lot #1 thru the railroad tunnel to the Harbor.
- ☐ Awarded a \$700,000 grant from the California Division of Boating and Waterways to replace and expand the Jolly Roger transient dock.
- ☐ Initiated review of Harbor safety services.

PERFORMANCE MEASURES

Harbor is in the process of defining performance measures for FY 2022-23.

GOALS

- ☐ Complete Harbor Facility Condition Survey, Harbor Maintenance Plan and Financial Model to plan for the next 10-15 years.
- ☐ Preliminary planning to develop a Harbor Master Plan.
- ☐ Renovate the remaining Harbor Restroom/Service Building.
- ☐ Initiate process to install art exhibit near the beach.

HARBOR – BUDGET SUMMARY

	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations				
5305 Professional Services	46,845	75,713	-	-
5320 Repair and Maintenance	20,043	21,587	-	-
5325 Infrastructure < \$100K	354,610	350,014	3,410,000	-
5335 Rents & Leases - Equip, Bldgs	785,927	719,384	774,123	788,463
5355 Matl Supplies&Services	33,033	5,820	-	-
5405 Administration Fees	662	-	1,200	1,200
5425 Fiscal Agent/Other Fees	2,000	2,000	2,200	2,200
	1,243,119	1,174,518	4,187,523	791,863
Internal Service Charges				
5600 Internal Service Charges	5,268	9,704	9,000	33,623
	5,268	9,704	9,000	33,623
Debt Service				
5651 Principal	-	-	130,610	128,868
5652 Interest	15,161	13,008	4,493	4,235
	15,161	13,008	135,103	133,103
Transfers				
6900 Transfers Out	6,355,649	6,157,376	7,107,111	7,088,904
	6,355,649	6,157,376	7,107,111	7,088,904
Other				
5430 Bad Debt	4,840	1,720	-	-
6010 Depreciation Expense	477,800	452,292	474,365	474,365
6030 GASB 31 Adjmt	(87,897)	(86,327)	-	-
	394,744	367,685	474,365	474,365
Total Expenditures	8,013,941	7,722,291	11,913,102	8,521,858

Expenditure Summary by Category				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Maintenance & Operations	1,243,119	1,174,518	4,187,523	791,863
Internal Service Charges	5,268	9,704	9,000	33,623
Debt Service	15,161	13,008	135,103	133,103
Transfers	6,355,649	6,157,376	7,107,111	7,088,904
Other	394,744	367,685	474,365	474,365
Total Expenditures	8,013,941	7,722,291	11,913,102	8,521,858

HARBOR – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
1751 - Harbor	7,511,319	7,265,906	8,503,102	8,521,858
836144917272 - SAVE Grant FY 17/18-18/19	10,803	-	-	-
836144919272 - SAVE Grant FY 19/20- 20/21	-	5,778	-	-
910154118751 - SB2 Restroom Remodel	237,540	-	-	-
910154318751 - SB8 Restroom Remodel	11,377	325,394	-	-
910154418751 - F Dock Restroom Remodel	81,865	-	-	-
910154618751 - Dock/Extra Storage	161,036	63,390	-	-
910156918751 - J Dock Replacement	-	61,823	3,410,000	-
Total Expenditures	8,013,941	7,722,291	11,913,102	8,521,858

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FINANCIAL SCHEDULES

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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.

DESCRIPTION OF FUNDS

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

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

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

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

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

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

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

GENERAL FUND

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

GENERAL FUND – MEASURE X

Police
 Fire
 Homelessness
 Infrastructure

SPECIAL FUNDS

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

INTERNAL SERVICE

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

ENTERPRISE

Water
 Wastewater
 Solid Waste
 Airport
 Harbor

CAPITAL PROJECTS

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

DEBT SERVICE

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

UNASSIGNED FUND BALANCE PROJECTIONS

		Est. Beg. Balance 6/30/2021	+	Budgeted Revenue	-	Budgeted Expenditures	=	Proj. End. Balance 6/30/2022
GENERAL FUND*								
101	General Fund	\$ 5,730,649		\$171,168,135		\$170,143,326		\$ 6,755,458
102	Investment Clearing	-		1,108,300		1,108,300		-
103	General Fund - Measure X	7,576,298		15,119,280		16,932,693		5,762,885
Total General Fund		\$ 13,306,947		\$187,395,715		\$188,184,319		\$ 12,518,343
SPECIAL FUNDS*								
204	Asset Seizure	\$ 1,018,976		\$ 17,000		\$ 347,000		\$ 688,976
212	TransNet	1,989,342		6,159,000		2,614,365		5,533,977
213	Gas Tax	114,562		4,580,105		4,097,694		596,973
217	Supplemental Law Enforcement	(25,227)		134,636		134,636		(25,227)
218	State Asset Seizure	17,189		4,000		4,000		17,189
221	Osidge Lighting District	723,952		1,663,146		1,658,146		728,952
237	CDBG	(925,726)		2,569,948		2,564,661		(920,439)
241	Sunset Hills	47,240		24,955		34,730		37,465
242	Mission Meadows	11,598		8,947		4,646		15,899
243	Sunburst Homes	115,116		9,551		5,246		119,421
244	Douglas Park	511,353		208,864		292,630		427,587
246	Rancho Hermosa	24,021		34,415		45,325		13,111
247	Santa Fe Mesa	198,834		337,308		363,467		172,675
248	Del Oro Hills	264,165		517,324		558,449		223,040
249	Mar Lado	53,997		70,132		90,018		34,111
250	Guajome Ridge	167,689		63,067		78,688		152,068
251	Peacock Hills	33,171		16,383		31,940		17,614
252	Vista Del Rio	72,184		11,375		15,361		68,198
254	El Camino Memory Care MD	12,431		5,938		5,938		12,431
265	SB1 RMRA Gas Tax Fd	2,366,659		3,479,365		3,604,085		2,241,939
271	American Rescue Plan Fund	16,173,257		-		-		16,173,257
272	State and Local Grants	(5,036,170)		6,625,627		6,625,559		(5,036,102)
273	Federal/State Pass Thru SR	(341,524)		-		-		(341,524)
274	Federal Grant Special Revenue	(25,933)		9,021,862		9,021,862		(25,933)
276	Private Grants/Donations	17,000		9,500		26,500		-
277	HOME Grant	1,603,967		3,700,256		3,534,707		1,769,516
278	Inclusionary In Lieu	5,923,775		1,432,763		469,411		6,887,127
281	CDC-Low & Mod Housing Fund	1,833,334		311,257		76,403		2,068,188
282	CDC Housing Rehab Loan	(2,410)		350,000		349,984		(2,394)
283	CDC Housing Section 8	(1,926,975)		24,600,173		24,802,757		(2,129,559)
284	CDC Admin/Program Development	(75,914)		229,871		229,848		(75,891)
286	CDC Housing Mortgage Rev Bond	518,976		136,010		209,977		445,009
288	Housing Mobile Home Rent Control	1,506,178		310,365		310,365		1,506,178
289	CDC Hsng CalHome Prog Fd	784,216		-		429,448		354,768
Total Special Funds		\$ 27,743,302		\$ 66,643,143		\$ 62,637,846		\$ 31,748,599

UNASSIGNED FUND BALANCE PROJECTIONS

	Est. Beg. Balance 6/30/2021	+	Budgeted Revenue	-	Budgeted Expenditures	=	Proj. End. Balance 6/30/2022
DEBT SERVICE FUNDS*							
402 Ocean Ranch Corp CFD	\$ 3,336,967		\$ 1,670,000		\$ 1,637,650		\$ 3,369,317
403 Pacific Coast Business Park CFD	1,325,526		640,000		635,513		1,330,013
420 City Debt Service	(93,839)		5,283,309		5,283,309		(93,839)
455 Morro Hills CFD	3,076,959		1,202,000		1,175,449		3,103,510
456 14 Morro Hills IA1 CFD	1,391,438		543,000		539,416		1,395,022
961 OPFA Ds Fd	2,387,201		1,778,810		1,778,810		2,387,201
963 Oceanside Lighting Dist-DS Fd	32,429		476,219		476,219		32,429
971 SA-Downtown Capital Fd	-		-		29,990		(29,990)
Total Debt Service Funds	\$ 11,456,681		\$ 11,593,338		\$ 11,556,356		\$ 11,493,663
CAPITAL PROJECTS FUNDS							
501 General Capital Projects	\$ 1,986,893		\$ 971,994		\$ 997,977		\$ 1,960,910
503 Public Facility Fees	4,127,374		1,656,723		1,073,694		4,710,403
508 Traffic Signal DIF	45,649		242		-		45,891
510 SLRR Major Water Course	661,521		3,210		237,599		427,132
514 SLRR DD-1 Zone 1D	8,925		-		-		8,925
516 Drainage DIF	4,383,653		736,140		166,698		4,953,095
517 CIP - Measure X	10,855,153		12,375,000		12,375,000		10,855,153
561 Major Thoroughfare	9,129,250		1,517,013		2,350,000		8,296,263
562 Th-Fare/Traffic Signal DIF	491,375		2,363,307		480,116		2,374,566
581 GF Community Facilities CIP	159,664		1,174,200		1,836,681		(502,817)
596 Municipal Golf Course Improvement	768,350		100,000		-		868,350
598 Park Fees	6,998,458		2,603,655		1,612,152		7,989,961
Total Capital Projects Funds	\$ 39,616,265		\$ 23,501,484		\$ 21,129,917		\$ 41,987,832
ENTERPRISE FUNDS*							
711 Water Operating	\$ (1,265,884)		\$ 60,283,493		\$ 58,761,620		\$ 255,989
712 Water F/A Replacement	75,788,218		8,793,455		23,386,705		61,194,968
715 Water Connection Fees	(25,801,159)		12,147,144		13,008,259		(26,662,274)
717 Water Debt Service	(17,059,821)		3,242,623		7,831,338		(21,648,536)
721 Sewer Operating	(6,284,022)		26,163,162		26,061,474		(6,182,334)
722 Sewer F/A Replacement	95,578,394		22,241,117		10,241,670		107,577,841
726 Sewer Expansion/Improvement	1,786,945		1,694,080		125,000		3,356,025
727 Sewer Debt Service	575,629		3,750,250		5,175,335		(849,456)
731 Solid Waste Disposal	4,652,519		32,364,696		31,816,583		5,200,632
741 Airport	(189,635)		95,519		95,519		(189,635)
742 Airport Debt Service	(530,870)		89,198		89,198		(530,870)
751 Harbor	2,557,432		8,521,858		8,521,858		2,557,432
Total Enterprise Funds	\$129,807,746		\$179,386,595		\$185,114,559		\$124,079,782

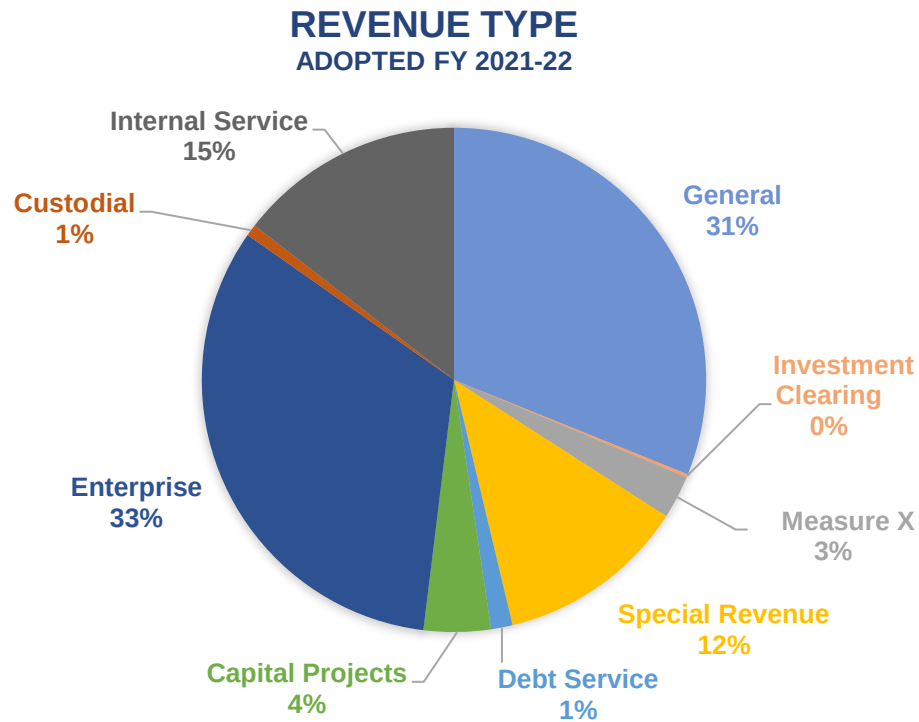
UNASSIGNED FUND BALANCE PROJECTIONS

	Est. Beg. Balance 6/30/2021	+	Budgeted Revenue	-	Budgeted Expenditures	=	Proj. End. Balance 6/30/2022
INTERNAL SERVICE FUNDS*							
814 Risk Management	\$ 1,500		\$ 4,593,957		\$ 4,593,941		\$ 1,516
817 Employee Benefits	289,882		49,300,531		47,216,803		2,373,610
818 Workers Compensation	-		5,635,017		5,633,792		1,225
831 Fleet Management	84,873		7,719,208		8,703,093		(899,012)
841 Information Services	548,185		6,654,482		6,502,318		700,349
851 City Building Services	1,204,764		5,013,607		5,079,358		1,139,013
871 General Services	(170,500)		466,160		441,273		(145,613)
Total Internal Services Funds	\$ 1,958,704		\$ 79,382,962		\$ 78,170,578		\$ 3,171,088
GRAND TOTAL	\$223,889,645		\$547,903,237		\$546,793,575		\$224,999,307

*Reflects Unassigned and/or Undesignated Balances at 6/30/21

REVENUE SUMMARY BY FUND

Fund Type	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
General	\$162,007,516	\$161,832,108	\$158,033,250	\$171,168,135
Investment Clearing	1,160,354	11,070,667	1,359,000	1,108,300
Measure X	2,738,177	13,236,034	11,455,777	15,119,280
Gap Funding Loan	-	1,010,920	-	-
Special Revenue	52,721,857	45,576,268	53,981,199	66,643,143
Debt Service	9,462,304	9,670,167	7,997,524	7,538,338
Capital Projects	12,300,726	47,866,654	14,234,453	23,501,484
Enterprise	166,825,893	194,647,703	161,860,902	179,386,595
Internal Service	67,213,180	70,254,457	73,261,383	79,382,962
Custodial	3,285,149	3,309,648	3,401,000	4,055,000
Grand Total	\$477,715,156	\$558,474,626	\$485,584,488	\$547,903,237



REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
GENERAL FUND				
00101 - General Fd	162,007,516	161,832,108	158,033,250	171,168,135
00102 - Investment Clearing Fd	1,160,354	11,070,667	1,359,000	1,108,300
00103 - Measure X Fd	2,738,177	13,236,034	11,455,777	15,119,280
Total General Fund	165,906,047	186,138,809	170,848,027	187,395,715
SPECIAL REVENUE				
00204 - Asset Seizure Fd	124,116	55,287	39,500	17,000
00212 - TransNet Fd	11,486,067	1,807,971	3,795,922	6,159,000
00213 - Gas Tax Fd	3,566,177	4,096,308	4,697,460	4,580,105
00217 - Supplt Law Enforcmt Fd	397,099	678,637	274,186	134,636
00218 - State & Local Asset Seizure Fd	9,376	4,756	4,000	4,000
00221 - Oside LightingDistrict 2-91 Fd	1,579,312	2,049,135	1,665,030	1,663,146
00222 - LLEBG/JAG Grant Fd	22,683	42,376	-	-
00237 - CDBG Fd	1,143,543	1,196,417	2,188,135	2,569,948
00241 - Sunset Hills MD Fd	25,365	25,264	24,985	24,955
00242 - Mission Meadows MD Fd	8,938	8,946	8,904	8,947
00243 - Sunburst Homes MD Fd	10,414	10,578	9,551	9,551
00244 - Douglas Park MD Fd	226,608	232,059	204,250	208,864
00246 - Rancho Hermosa MD Fd	39,796	34,432	34,352	34,415
00247 - Santa Fe Mesa MD Fd	341,781	338,987	337,515	337,308
00248 - Del Oro Hills MD Fd	525,201	524,040	518,297	517,324
00249 - Mar Lado MD Fd	69,121	69,998	69,956	70,132
00250 - Guajome Ridge MD Fd	61,173	62,935	61,374	63,067
00251 - Peacock Hills MD Fd	16,697	16,583	16,527	16,383
00252 - Vista Del Rio MD Fd	11,520	11,681	11,098	11,375
00254 - El Camino MCF MD Fd	5,990	6,258	5,938	5,938
00265 - SB1 RMRA Gas Tax Fd	4,023,406	3,162,575	3,362,255	3,479,365
00272 - State and Local Grant Fd	3,067,966	2,772,341	2,019,794	6,625,627
00273 - Federal/State PassThru SR Fd	1,267,069	980,831	4,464	-
00274 - Federal Grant Special Rev Fd	532,733	1,562,891	5,544,872	9,021,862
00276 - Private Grants/Donations Fd	34,957	13,544	9,500	9,500
00277 - HOME Grant Fund	702,118	222,999	3,553,495	3,700,256
00278 - Inclusionary In Lieu Fund	2,340,863	2,821,010	2,070,437	1,432,763
00281 - CDC- Low/Mod Hsng Fund	313,632	300,872	299,476	311,257
00282 - CDC Housing Rehab Loan Prog Fd	133,218	172,181	350,000	350,000
00283 - CDC Hsng Section 8 Fd	19,718,301	21,638,430	22,124,441	24,600,173
00284 - CDC Adm/Program Development Fd	214,985	240,871	230,075	229,871
00286 - CDC Housing Mortgage Rev Bd Fd	156,465	143,125	137,167	136,010
00288 - Hsng MobileHome Rent Cntrl Fd	324,079	201,490	308,243	310,365
00289 - CDC Hsng CalHome Prog Fd	221,088	70,461	-	-
Total Special Revenue	52,721,857	45,576,268	53,981,199	66,643,143

REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
DEBT SERVICE				
00420 - General Debt Service Fd	6,140,686	6,288,951	5,132,084	5,283,309
00717 - Water Debt Service Fd	-	250,000	-	-
00727 - Sewer Debt Service Fd	-	250,000	-	-
00961 - OPFA DS Fd	2,212,956	1,798,627	1,769,221	1,778,810
00963 - Oceanside Lighting Dist-DS Fd	476,219	476,219	476,219	476,219
Total Debt Service	8,829,861	9,063,798	7,377,524	7,538,338
CAPITAL PROJECTS				
00501 - General Capital Projects Fd	2,523,724	28,097,644	798,741	971,994
00503 - Public Facility Fees Fd	1,333,859	1,138,340	777,175	1,656,723
00508 - Traffic Signal DIF Fd	3,847	258,933	-	242
00510 - SLRR Major Water Course Fd	29,089	20,786	-	3,210
00511 - SLRR-DD-1/Zone-1A Fd	7,867	2,150	-	-
00512 - SLRR-DD-1/Zone-1B Fd	5,514	-	-	-
00513 - SLRR-DD-1/Zone-1C Fd	-	-	-	-
00514 - SLRR-DD-1/Zone-1D Fd	28,744	15,541	-	-
00515 - SLRR-DD-1/Zone Pilgram Crk Fd	-	-	-	-
00516 - Drainage DIF Fd	2,279,595	2,307,824	710,502	736,140
00517 - Measure X CIP Fd	-	8,735,580	7,125,000	12,375,000
00520 - LACrk Mjr Wtr Course Dist 2 Fd	4,977	2,734	-	-
00521 - Loma Alta Creek DD-2/Zn-2A Fd	-	-	-	-
00522 - Loma Alta Crk DD-2/Zone-2B Fd	-	-	-	-
00530 - BVCrk Mjr Wtr Course Dist 3 Fd	417	-	-	-
00531 - Buena Vista Creek DD-3 Fd	2,423	-	-	-
00540 - TMI Triangle DD-4 Fd	-	-	-	-
00550 - Center City DD-5 Fd	-	-	-	-
00561 - Major Thoroughfare Fees Fd	809,678	711,769	691,509	1,517,013
00562 - Th-Fare/Traffic Signal DIF Fd	135,330	385,999	1,497,663	2,363,307
00581 - GF Community Facilities CIP Fd	3,498,257	5,145,836	1,424,200	1,174,200
00596 - Municipal GolfCourse Improv Fd	2,469	2,681	-	100,000
00598 - Park Fees Fd	1,634,938	1,040,837	1,209,663	2,603,655
Total Capital Projects	12,300,726	47,866,654	14,234,453	23,501,484
ENTERPRISE				
00711 - Water Operating Fd	61,597,977	81,660,737	59,721,170	60,283,493
00712 - Water F/A Replacement Fd	12,504,165	14,533,508	11,468,264	8,793,455
00715 - Water Connection Fees Fd	2,117,721	2,107,805	1,541,769	12,147,144
00717 - Water Debt Service Fd	2,454,386	1,916,021	1,820,360	3,242,623
00721 - Sewer Operating Fd	27,120,221	29,036,952	24,926,726	26,163,162
00722 - Sewer F/A Replacement Fd	18,593,577	21,478,928	16,468,855	22,241,117
00726 - Sewer Expansion/Improvement Fd	2,193,007	1,667,494	1,367,314	1,694,080
00727 - Sewer Debt Service Fd	4,684,424	4,734,675	4,347,229	3,750,250

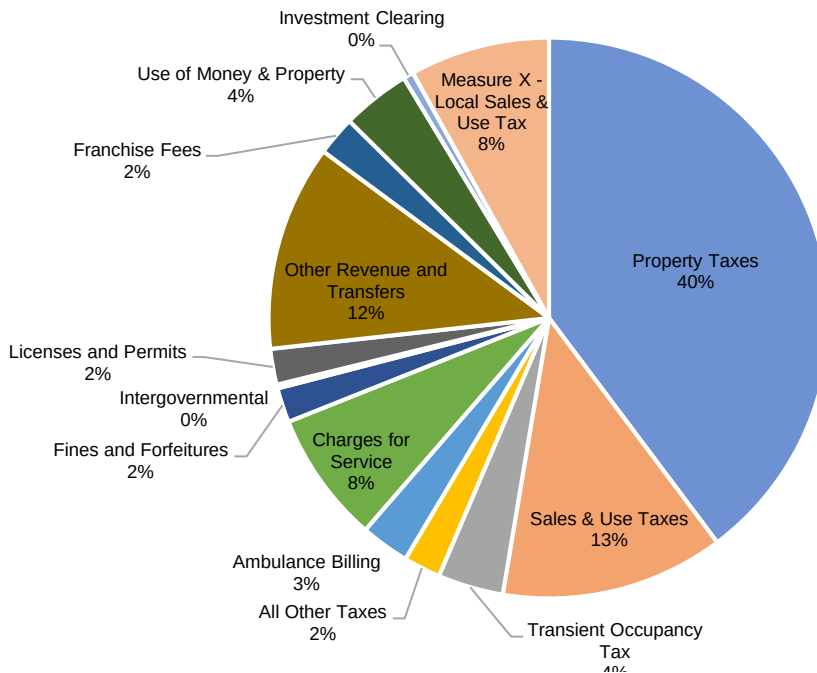
REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
00731 - Solid Waste Disposal Fd	27,073,146	29,393,366	31,647,334	32,364,696
00741 - Airport Fd	129,425	131,321	95,068	95,519
00742 - Airport Debt Service Fund	73,035	106,357	89,198	89,198
00751 - Harbor Fd	8,284,807	7,880,538	8,367,615	8,521,858
Total Enterprise	166,825,893	194,647,703	161,860,902	179,386,595
INTERNAL SERVICE				
00814 - Risk Management Fd	3,163,438	3,545,941	4,071,379	4,593,957
00817 - Employee Benefits Fd	40,372,238	42,171,590	43,870,637	49,300,531
00818 - Workers Compensation Fd	5,583,089	5,073,413	5,602,060	5,635,017
00831 - Fleet Management Fd	7,610,980	7,777,895	7,467,934	7,719,208
00841 - Information Services Fd	6,015,014	6,288,716	6,566,432	6,654,482
00851 - City Building Services Fd	4,057,721	4,985,313	5,238,309	5,013,607
00871 - General Services Fund	410,700	411,588	444,632	466,160
Total Internal Service	67,213,180	70,254,457	73,261,383	79,382,962
CUSTODIAL				
00402 - Ocean Ranch Corp Ctr-CFD Fd	1,604,854	1,611,482	1,665,000	1,670,000
00403 - Pacific Coast Business Pk-CFD	660,077	625,168	620,000	640,000
00455 - Morro Hills CFD Fd	1,149,155	1,164,271	1,198,000	1,202,000
00456 - 14 Morro Hills IA1 CFD Fd	503,506	515,096	538,000	543,000
Total Custodial	3,917,592	3,916,018	4,021,000	4,055,000
GAP FUNDING LOAN				
00104 - Gap Funding Loan Fund	-	1,010,920	-	-
Total Gap Funding Loan	-	1,010,920	-	-
TOTAL REVENUE ALL FUNDS	477,715,156	558,474,625	485,584,488	547,903,237

GENERAL FUND REVENUES

Category	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Property Taxes	\$64,970,211	\$68,425,494	\$68,603,371	\$74,505,579
Sales & Use Taxes	24,155,296	23,815,128	21,351,132	24,140,379
Transient Occupancy Tax	8,509,768	7,359,497	5,901,814	7,087,149
All Other Taxes	4,272,735	4,004,020	3,462,937	4,000,031
Ambulance Billing	4,581,149	5,289,809	5,218,600	5,268,600
Charges for Service	11,294,313	12,387,711	12,050,132	14,241,755
Fines and Forfeitures	3,702,714	3,805,362	3,766,746	3,729,266
Intergovernmental	737,403	679,817	528,623	412,287
Licenses and Permits	6,230,858	3,951,361	5,957,398	3,868,344
Other Revenue and Transfers	22,447,011	21,292,201	22,031,254	22,264,463
Franchise Fees	4,271,004	4,251,317	4,284,214	4,255,899
Use of Money & Property	6,835,054	7,004,903	4,877,029	7,394,383
Subtotal	\$162,007,516	\$162,266,620	\$158,033,250	\$171,168,135
Investment Clearing	1,160,354	11,070,667	1,359,000	1,108,300
Measure X - Local Sales & Use Tax	2,737,313	13,236,034	11,455,777	15,119,280
Grand Total	\$165,905,183	\$186,573,321	\$170,848,027	\$187,395,715

GENERAL FUND REVENUE TYPE ADOPTED FY 2021-22



REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Property Taxes				
4101 Prop Taxes- PY Secured	94,605	179,485	160,000	160,000
4101 Prop Taxes-Curr Secured	42,186,390	44,216,119	45,371,260	49,649,507
4101 Prop Taxes-In Lieu	18,438,077	19,527,845	19,383,426	20,465,357
4101 Prop Taxes-Suppl Delinq Sec	14,010	29,925	10,000	10,000
4101 Prop Taxes-Transfer	1,087,132	1,208,869	962,516	962,516
4101 Prop Taxes-Suppl Curr Sec	1,065,012	1,005,053	1,000,000	1,000,000
4103 Prop Tax-Residual RPTTF	1,686,013	1,811,810	1,379,990	1,811,810
4106 Tax Increment-Pass Thru	398,974	446,389	336,179	446,389
Total Property Taxes	64,970,211	68,425,494	68,603,371	74,505,579
Sales & Use Taxes				
4121 Sales&Use Tax - County	21,975,076	21,692,439	19,351,132	22,100,379
4121 Sales&Use Tax - Prop 172	2,180,220	2,122,688	2,000,000	2,040,000
Total Sales & Use Taxes	24,155,296	23,815,128	21,351,132	24,140,379
Transient Occupancy Tax				
4116 Transient Occupancy Tax	8,509,768	7,359,497	5,901,814	7,087,149
Total Transient Occupancy Tax	8,509,768	7,359,497	5,901,814	7,087,149
All Other Taxes				
4126 Card Room Taxes - Table Fees	1,179,829	875,767	1,000,031	1,000,031
4156 Business Licenses - %	3,092,906	3,128,253	2,462,906	3,000,000
Total All Other Taxes	4,272,735	4,004,020	3,462,937	4,000,031
Ambulance Billing				
4452 Ambulance Billing	4,581,149	5,289,809	5,218,600	5,018,600
4452 Ambulance-EMT			-	250,000
Total Ambulance Billing	4,581,149	5,289,809	5,218,600	5,268,600
Charges for Service				
4188 Prkg Meter Rev	452,523	465,465	470,000	470,000
4182 Parking Machine Collections	1,973,707	1,522,615	1,738,690	1,800,000
4182 Prkg Mach-Temp Lot 24 B	123,367	-	-	-
4411 Appeal Fee-Cannabis	1,797	-	3,430	359
4411 Background Rvw-Cannabis	14,700	600	15,000	600
4411 DocuSvcs-Accident Rpt Fees	29,083	22,722	37,064	37,064
4411 DocuSvcs-Copies/Research	16,577	12,166	20,000	19,162
4411 DocuSvcs-Duplication Svcs	82,999	70,852	68,000	68,415
4411 DocuSvcs-FingerPrint Fee	27,112	8,238	17,600	6,439
4411 DocuSvcs-PublicNtc/Postage	7,871	2,205	4,500	3,352
4411 DocuSvcs-Review/Research	84,435	89,891	100,000	94,945
4411 DocuSvcs-Sign Permits	1,260	2,520	1,500	2,010
4411 Phase 1 - Cannabis	83,314	6,942	17,355	6,942
4411 Phase 2 - Cannabis	53,856	7,344	12,240	7,344

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
4411 Phase 3 - Cannabis	30,549	3,594	8,985	3,594
4411 Phase 4 - Cannabis	8,096	8,832	3,680	8,832
4411 Zone Verification-Cannabis	9,284	442	3,978	442
4412 DocuSvcs-Elections	7,349	-	400	400
4413 DocuSvcs-City Clerk	1,465	1,355	1,153	1,153
4417 Business Lic - Admin Fee	340,873	320,444	347,112	334,619
4426 Appeal Planner Decisions	3,676	5,514	2,000	3,757
4426 Developer's Conference	12,543	11,865	9,600	10,733
4426 Entitlement Reviews	484,588	481,826	594,000	506,790
4426 Environ Rvw Fees	805	1,288	500	894
4426 Misc Plan Check & Review	210	2,445	40,000	531
4426 PlanCK-CASp	14,387	2,024	14,000	3,066
4426 PlanCK-DevDeposit Revenue	435,377	445,047	585,000	398,857
4426 PlanCK-Final/Parcel Map	24,720	14,049	35,000	47,748
4426 PlanCK-Other	236,521	227,546	240,000	240,000
4426 PlanCk-Bldgs	1,336,604	1,277,016	1,371,974	1,330,241
4426 PlanCk-Erosn Cntrl	52,505	58,034	52,000	54,742
4426 PlanCk-Grading	252,252	283,904	300,000	285,444
4426 PlanCk-Improv	88,074	124,464	90,000	108,868
4426 PlanCk-Landscape	55,967	66,372	65,000	83,865
4426 Storm Water	19,008	15,505	45,000	45,151
4426 Substantl Conformity	28,356	21,059	20,000	20,529
4426 Survey Services	44,379	37,755	50,000	49,067
4451 Inspectn-After Hours	68,316	49,337	51,000	51,023
4451 Inspectn-Annual	-	-	20,000	179,210
4451 Inspectn-Annual - OFD	133,730	178,555	157,000	-
4451 Inspectn-Bus License	67,166	61,269	70,000	61,269
4451 Inspectn-Erosion	28,317	36,857	50,000	38,294
4451 Inspectn-Fire Op Permits	7,160	6,510	-	2,000
4451 Inspectn-Fire Tanks	-	2,956	-	600
4451 Inspectn-Grading/Engr	85,462	107,306	175,000	135,570
4451 Inspectn-Imprvmnt/Engr	25,985	23,449	30,000	31,381
4451 Inspectn-Ldscp/Engr	11,091	9,927	20,000	18,147
4451 Inspectn-MblHm AB925	10,096	10,096	10,096	10,096
4451 Inspectn-Other	12,456	13,190	15,000	15,000
4451 Inspectn-Spec-OFD	8,093	-	5,000	4,000
4451 Inspectn-System-OFD	15,926	12,807	16,000	16,000
4452 OTMD VO Admin Fee	19,917	19,367	22,905	19,367
4452 Other Fees & Svcs	143,596	222,359	175,000	175,000
4453 Libr Audio Visual Svcs	57,746	23,959	54,000	24,000
4455 Lobbyist Registration	3,885	3,480	4,005	3,000
4458 STR Permit Fee	-	129,250	150,000	150,000
4461 Reimb for Services	194,212	200,298	211,960	192,624
4461 Reimb for Svcs-Admin	126,071	105,468	209,000	209,000

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
4461 Reimb for Svcs-Engine	21,947	45,356	59,800	59,800
4461 Reimb for Svcs-Other	4,935	15,939	3,000	3,000
4461 Reimb for Svcs-Prsnl	663,873	511,472	900,000	900,000
4461 Reimb for Svcs-Spprt Vhcl	10,718	6,372	11,700	11,700
4462 ReimbSvcs-SE Police	-	41,964	-	40,000
4462 ReimbSvcs-SE Banner Install	700	-	-	-
4462 ReimbSvcs-SE Beach Svc Fee	-	3,181	-	-
4462 ReimbSvcs-SE Fire	-	3,098	-	3,000
4462 ReimbSvcs-SE Lifeguard	1,709	24,019	-	24,000
4526 Internal Svc Fund Rev	5,154,794	4,827,526	4,903,217	5,699,419
4526 Morro Hills IA1-IntSvcRev	-	-	-	35,700
4526 Morro Hills-IntSvcRev	38,328	36,444	47,348	21,800
4526 Ocean Ranch-IntSvcRev	16,656	17,952	17,470	25,600
4526 Pacific Coast Bus Pk-IntSvcRev	18,312	16,008	15,560	26,200
Total Charges for Service	11,294,313	10,865,096	12,050,132	14,241,755
Fines and Forfeitures				
4196 FF&P - Abandoned Vehicle Abate	55,726	28,295	-	14,795
4196 FF&P - Admin Citation - CdEnfr	248,610	272,812	257,612	257,612
4196 FF&P - Impound Fees	20,800	15,100	19,950	19,950
4196 FF&P - Late Fee	3,366	266	-	-
4196 FF&P - Misc/Other	53,700	48,100	53,600	501,325
4196 FF&P - OFD Code Citations	7,000	7,700	5,000	5,000
4196 FF&P - OPD Court Fines	424,304	452,509	500,000	-
4196 FF&P - OPD-Admin Tow Fees	147,367	123,695	145,000	145,000
4196 FF&P - OPD-False Alarm Fees	42,800	49,736	44,210	44,210
4196 FF&P - RetCk Fees	1,125	950	-	-
4196 FF&P-OFD-FalseAlarm Fees	3,900	2,100	5,000	5,000
4196 FF&P-Parking Citation Current	2,694,016	2,804,100	2,736,374	2,736,374
Total Fines and Forfeitures	3,702,714	3,805,362	3,766,746	3,729,266
Intergovernmental				
4368 Oth Agencies-Hmowner Prop Tx	275,031	282,562	275,123	277,637
4368 Oth Agencies-Peace Offcr-Std	68,501	112,287	50,000	15,000
4368 Oth Agencies-State Mandated	146,190	113,265	-	-
4393 Cntrb-NonGovtSrc-PalomarCllg	47,600	48,762	45,000	-
4393 Cntrb-NonGovtSrc-SONGS	40,000	20,000	20,000	-
4393 Contributions from Other Agencies	-	-	-	45,000
4393 Contrib fr NonGovt Src	160,082	102,941	138,500	74,650
Total Intergovernmental	737,403	679,817	528,623	412,287
Licenses and Permits				
4152 Reach Program Branding	10,250	10,300	10,300	10,300
4152 Taxicab VLF	6,650	-	-	-

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
4152 Tobacco	-	-	-	17,663
4156 Business Licenses - Penalty	120,055	115,850	90,000	104,900
4161 Prmt-Building	3,196,425	2,857,019	3,286,750	2,771,384
4161 Prmt-Grading/Engineering	24,660	14,215	30,000	23,877
4161 Prmt-Kiosk Sign Program	120	120	120	120
4161 Prmt-Mobil Home Operator	20,574	20,089	20,574	20,500
4161 Prmt-Right of Way	399,406	638,736	400,000	600,000
4161 Prmt-Special Events	86,253	-	98,364	50,000
4161 Prmt-Street Name Assignment	16,827	10,744	20,000	20,000
4162 SE Permit - Film	-	610	-	-
4162 SE Permit-Public Prop/Facility	-	427	-	-
4165 Fees	300	300	300	300
4165 Fees-Permit Refund	4,500	1,500	-	1,500
4165 Fees-SatWagering	15,900	13,846	20,000	17,800
4186 PrkgPrmt-Annual	231,413	267,546	204,000	230,000
4191 SE Prkg-City Property	450	60	-	-
4358 Special Events	-	-	38,300	-
Total Licenses and Permits	6,230,858	5,473,976	5,957,398	3,868,344
Other Revenue and Transfers				
4385 Genl Adm Charge	6,421,368	6,733,764	6,857,264	7,217,180
4501 Misc Income	242,134	222,695	169,649	-
4501 Misc Revenue-Settlement	275	1,304	-	-
4501 Other Misc. Revenue	21,702	9,145	-	148,953
6800 Trns-f Del Oro Hills MD Fd	38,154	38,154	38,154	38,154
6800 Trns-f Douglas Park MD Fd	9,174	9,174	9,174	9,174
6800 Trns-f Employee BenefitsFd	1,316,449	-	-	-
6800 Trns-f Gas Tax Fd	633,600	735,000	635,000	535,000
6800 Trns-f Genl Cap Projects Fd	50,000	50,000	50,000	50,000
6800 Trns-f Genl Fund	119,434	119,434	119,434	120,987
6800 Trns-f Guajome Ridge MD Fd	2,628	2,628	2,628	2,628
6800 Trns-f Harbor Fd	6,355,649	6,157,376	7,107,111	7,088,904
6800 Trns-f LightDist.	410,000	410,000	410,000	510,000
6800 Trns-f Mar Lado MD Fd	9,086	9,086	9,086	9,086
6800 Trns-f Mission Meadows MD Fd	3,146	3,146	3,146	3,146
6800 Trns-f Peacock Hills MD Fd	628	628	628	628
6800 Trns-f Rancho Hermosa MD Fd	2,550	2,550	2,550	2,550
6800 Trns-f Risk Mgmt	124,342	169,260	-	50,000
6800 Trns-f Santa Fe Mesa MD Fd	45,321	45,321	45,321	45,321
6800 Trns-f Solid Waste Disposal Fd	4,422,752	4,305,823	4,249,733	5,546,022
6800 Trns-f Solid Waste-City Svcs	1,451,798	1,377,456	1,446,752	-
6800 Trns-f State&Local Grant Fd	-	123,437	93,496	75,000
6800 Trns-f Sunburst Hms MD Fd	101	101	101	101
6800 Trns-f Sunset Hills MD Fd	1,102	1,102	1,102	1,102
6800 Trns-f Vista Del Rio MD Fd	240	240	240	240
6800 Trns-f Water Operating Fd	765,377	765,377	780,685	810,287
Total Other Revenue and Transfers	22,447,011	21,292,201	22,031,254	22,264,463

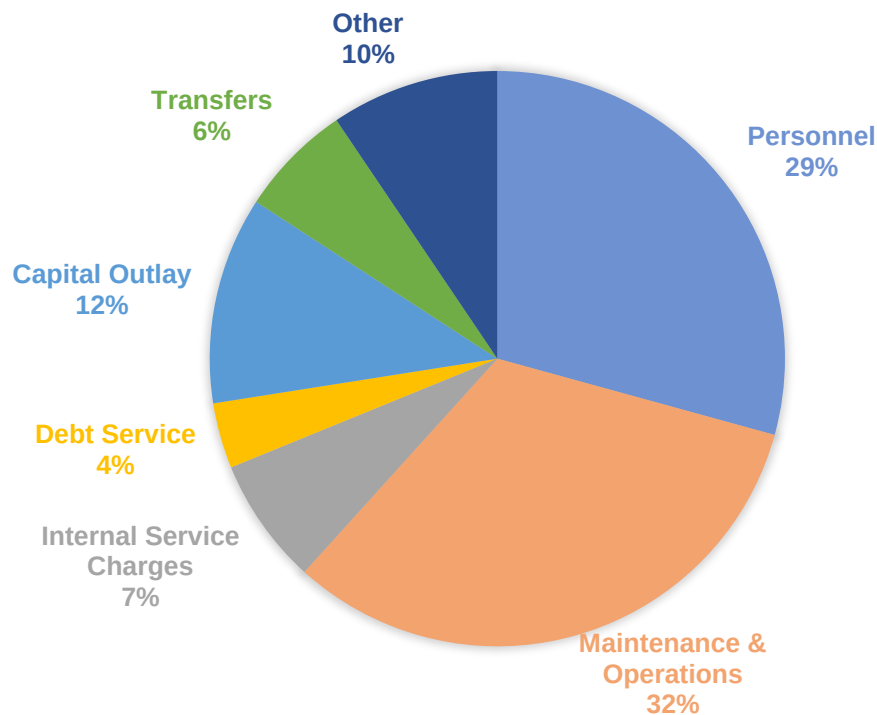
REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Franchise Fees				
4166 Franchise Fees	4,271,004	4,251,317	4,284,214	4,255,899
Total Franchise Fees	4,271,004	4,251,317	4,284,214	4,255,899
Use of Money & Property				
4216 Investment Earnings-Pool	850,224	1,037,548	500,000	750,000
4216 Investment Earnings-Pool Prem	59,621	67,840	-	-
4216 Invstmnt Earn-PERS Paydown	954,235	1,094,790	500,000	750,000
4276 Int Earn-Airport Loan	84,640	84,409	-	89,198
4351 PM R&L-City	2,734,103	2,712,318	1,798,255	2,712,894
4352 Recreation Rentals	136,453	87,023	130,536	213,978
4352 Recreation Rentals-Permit Reve	3,488	6,275	5,000	5,100
4352 SE-Pier Amphitheater Rental	1,800	(600)	-	-
4352 SE-Property/Facility Rental	-	(105)	-	-
4353 R&L-Hbr Tideland	737,836	719,384	774,123	788,463
4353 R&L-L.L.Resource Ctr Rents	101,285	101,717	107,000	107,693
4353 R&L-REACH Air Prop Lease	165,900	160,680	160,680	160,680
4355 R&L Fire Facility Use	6,000	-	6,000	6,000
4357 Non-Program Revenue	7,749	6,622	7,800	7,000
4358 Special Events	63,725	27,001	40,235	89,000
4361 Sports & Athletics	96,851	76,563	98,000	103,839
4364 Aquatic Revenue	560,579	223,765	482,900	1,365,359
4366 Recreation Program Fees	222,499	135,590	221,500	205,505
4366 Recreation Senior Programs	11,680	7,626	7,000	8,548
4366 Summer Camp	36,385	21,947	38,000	31,126
Total Use of Money & Property	6,835,054	6,570,392	4,877,029	7,394,383
Investment Clearing				
4216 Investment Earnings-Pool	1,160,353	1,070,667	1,359,000	1,108,300
6800 Trns-f Genl Fund	-	10,000,000	-	-
Total Investment Clearing	1,160,353	11,070,667	1,359,000	1,108,300
Local Sales & Use Tax (Measure X)				
4121 Sales & Use Tax	2,738,177	13,236,034	11,455,777	15,119,280
Total Local Sales & Use Tax (Measure X)	2,738,177	13,236,034	11,455,777	15,119,280
GRAND TOTAL	165,906,046	186,138,809	170,848,027	187,395,715

EXPENDITURE SUMMARY BY CATEGORY

Category	Actuals FY 2018-19	Actuals FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Personnel	\$142,346,985	\$148,974,485	\$149,517,548	\$160,072,722
Maintenance & Operations	136,767,682	144,057,041	172,157,800	177,323,178
Internal Service Charges	36,304,981	37,274,478	38,054,076	38,958,993
Debt Service	19,344,871	17,223,429	19,214,688	20,142,975
Capital Outlay	39,906,451	32,168,521	78,744,803	63,780,658
Transfers	39,718,433	105,809,406	24,817,922	34,848,882
Other	25,758,352	18,768,675	50,764,894	51,666,167
GRAND TOTAL	\$440,147,755	\$504,276,035	\$533,271,731	\$546,793,575

EXPENDITURE TYPE ADOPTED FY 2021-22



EXPENDITURE SOURCES BY FUND

Fund	Category	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
General Fund					
101	General Fund	154,867,509	171,545,898	157,629,866	170,143,326
102	Investment Clearing	1,160,353	1,070,667	1,359,000	1,108,300
103	Measure X		11,064,920	11,166,917	16,932,693
Total General Fund		156,027,862	183,681,485	170,155,783	188,184,319
Special Revenue Funds					
204	Asset Seizure	11	125,407	404,500	347,000
212	TransNet	7,511,027	1,607,551	1,604,596	2,614,365
213	Gas Tax	6,726,882	5,543,238	4,088,452	4,097,694
217	Suppl Law Enforcmt	388,200	673,176	274,186	134,636
218	State & Local Asset Seizure	(270)	(376)	4,000	4,000
221	Oside LightingDistrict 2-91	1,485,264	1,564,071	1,665,017	1,658,146
222	LLEBG/JAG Grant	8,413	88,598	-	-
237	CDBG	1,140,012	1,203,464	2,186,983	2,564,661
241	Sunset Hills MD	27,459	31,572	35,742	34,730
242	Mission Meadows MD	4,417	5,826	4,621	4,646
243	Sunburst Homes MD	2,512	3,274	8,183	5,246
244	Douglas Park MD	236,925	224,959	355,696	292,630
246	Rancho Hermosa MD	39,904	40,597	45,474	45,325
247	Santa Fe Mesa MD	329,453	350,523	399,323	363,467
248	Del Oro Hills MD	455,539	473,972	548,677	558,449
249	Mar Lado MD	67,631	69,791	90,216	90,018
250	Guajome Ridge MD	60,394	56,908	97,935	78,688
251	Peacock Hills MD	22,432	20,804	34,531	31,940
252	Vista Del Rio MD	11,474	12,203	18,674	15,361
254	El Camino MCF MD	(42)	(131)	5,938	5,938
265	SB1 RMRA Gas Tax	2,013,631	604,530	2,689,804	3,604,085
272	State and Local Grant	3,638,642	4,117,527	2,053,838	6,625,559
273	Federal/State PassThru SR	658,860	1,473,641	4,464	-
274	Federal Grant Special Rev	492,919	1,633,149	5,544,872	9,021,862
276	Private Grants/Donations	22,562	30,516	14,500	26,500
277	HOME Grant Fund	23,647	58,319	3,470,268	3,534,707
278	Inclusionary In Lieu Fund	103,388	825,477	565,472	469,411
281	CDC- Low/Mod Hsng Fund	4,329,131	13,159	81,849	76,403
282	CDC Housing Rehab Loan Prog	132,359	171,559	349,266	349,984
283	CDC Hsng Section 8	19,718,297	21,713,706	22,612,701	24,802,757
284	CDC Adm/Program Development	212,893	238,517	228,915	229,848
286	CDC Housing Mortgage Rev Bd	86,836	113,257	213,366	209,977
288	Hsng MobileHome Rent Cntrl	120,592	98,287	307,085	310,365
289	CDC Hsng CalHome Prog	55,636	(7,096)	420,000	429,448
Total Special Revenue		50,127,031	43,179,974	50,429,144	62,637,846

EXPENDITURE SOURCES BY FUND

Fund	Category	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Debt Service Funds					
403	Pacific Coast Business Pk-C	584,983	719,919	611,663	635,513
420	General Debt Service	6,128,232	6,724,953	5,132,084	5,283,309
717	Water Debt Service	-	114,731	-	-
961	OPFA DS	2,149,226	1,729,034	1,769,222	1,778,810
963	Oceanside Lighting Dist-DS	476,219	476,219	476,219	476,219
Total Debt Service		9,338,660	9,764,857	7,989,188	8,173,851
Capital Projects Funds					
501	General Capital Projects	729,765	8,095,515	824,724	997,977
503	Public Facility Fees	372,953	738,161	628,579	1,073,694
508	Traffic Signal DIF	60,088	(4,285)	-	-
510	SLRR Major Water Course	678,291	654,025	234,789	237,599
511	SLRR-DD-1/Zone-1A	383,364	397,922	86,162	-
512	SLRR-DD-1/Zone-1B	800,854	-	-	-
514	SLRR-DD-1/Zone-1D	(16,068)	1,825,303	103,116	-
516	Drainage DIF	764,895	478,732	2,182,625	166,698
517	Measure X CIP	-	915,516	7,125,000	12,375,000
520	LACrk Mjr Wtr Course Dist 2	347,980	9,257	144,955	-
530	BVCrk Mjr Wtr Course Dist 3	61,688	-	-	-
531	Buena Vista Creek DD-3	353,885	-	-	-
561	Major Thoroughfare Fees	688,745	18,724	4,600,000	2,350,000
562	Th-Fare/Traffic Signal DIF	92,079	432,324	443,993	480,116
581	GF Community Facilities CIP	4,728,052	2,953,948	1,095,000	1,836,681
596	Municipal GolfCourse Improv	(2,234)	(2,286)	-	-
598	Park Fees	1,994,083	690,910	1,873,644	1,612,152
Total Capital Projects		12,038,419	17,203,767	19,342,587	21,129,917
Enterprise Funds					
711	Water Operating	59,125,788	61,719,893	57,941,496	58,761,620
712	Water F/A Replacement	214,017	10,652,450	9,211,503	23,386,705
715	Water Connection Fees	1,918,060	21,563,608	52,761,685	13,008,259
717	Water Debt Service	8,504,432	610,146	1,777,013	7,831,338
721	Sewer Operating	31,794,056	32,975,159	24,422,895	26,061,474
722	Sewer F/A Replacement	408,317	9,792,347	11,455,516	10,241,670
726	Sewer Expansion/Improvement	976,134	2,127,681	51,216	125,000
727	Sewer Debt Service	725,172	632,328	4,435,009	5,175,335
731	Solid Waste Disposal	27,111,381	28,870,380	31,536,632	31,816,583
741	Airport	158,874	167,793	95,068	95,519
742	Airport Debt Service Fund	71,871	69,624	89,198	89,198
751	Harbor	8,067,234	7,716,511	11,913,102	8,521,858
Total Enterprise		139,075,336	176,897,920	205,690,333	185,114,559

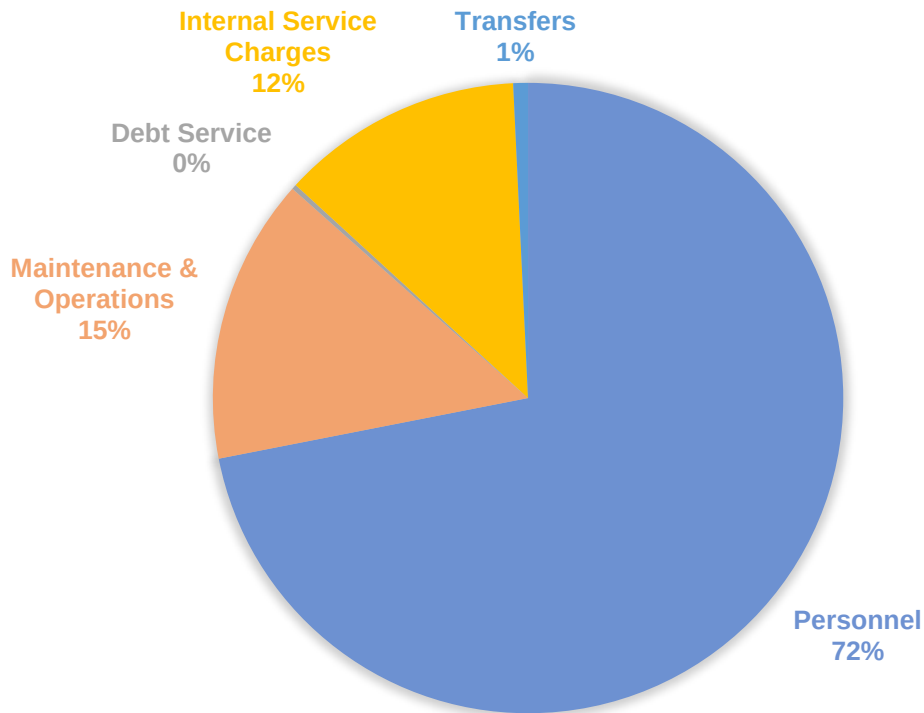
EXPENDITURE SOURCES BY FUND

Fund	Category	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Internal Service Funds					
814	Risk Management	3,161,282	3,548,010	4,071,269	4,593,941
817	Employee Benefits	40,362,910	41,891,036	45,910,716	47,216,803
818	Workers Compensation	5,586,383	5,097,184	5,602,361	5,633,792
831	Fleet Management	7,304,541	7,545,268	8,706,592	8,703,093
841	Information Services	5,394,337	5,887,737	6,410,081	6,502,318
851	City Building Services	4,573,451	4,356,393	5,172,562	5,079,358
871	General Services Fund	405,616	426,845	444,633	441,273
Total Internal Service		66,788,520	68,752,473	76,318,214	78,170,578
Custodial Funds					
402	Ocean Ranch Corp Ctr-C	1,524,331	1,828,605	1,597,601	1,637,650
403	Pacific Coast Business Pk-C	(1,203)	(2,076)	-	-
455	Morro Hills C	1,215,134	1,358,830	1,186,827	1,175,449
456	14 Morro Hills IA1 C	547,875	602,588	532,929	539,416
971	SA-Downtown Capital Fd	-	-	-	29,990
Total Agency Trust		3,286,137	3,787,947	3,317,357	3,382,505
Pension Trust Funds					
101	General	-	(176,274)	-	-
908	Pension Stabilization Trust	(153,022)	-	-	-
Total Pension Trust		(153,022)	(176,274)	-	-
Gap Funding Loan					
104	Gap Funding Loan Fund	-	100,000	-	-
Total Gap Funding Loan		-	100,000	-	-
Adhoc Bus Unit					
710	Ad Hoc-CIP Project Fund	924,667	-	-	-
971	Successor Agency Debt Svc	2,694,663	907,610	29,125	-
Total Adhoc Bus Unit		3,619,331	907,610	29,125	-
GRAND TOTAL		440,148,273	504,099,759	533,271,731	546,793,575

GENERAL FUND EXPENDITURE SUMMARY

Category	Actuals FY 2018-19	Actuals FY 2019-20	Adopted FY 2020-21	Adopted FY 2021-22
Personnel	\$113,232,273	\$115,030,641	\$114,190,299	\$122,364,555
Maintenance & Operations	19,269,861	20,134,720	20,388,193	24,912,073
Internal Service Charges	19,397,884	20,893,842	21,030,736	21,161,846
Debt Service	593,652	405,096	406,754	421,911
Capital Outlay	56,456	172,065	-	-
Transfers	3,610,550	16,660,491	1,613,884	1,282,941
Other	(1,293,166)	(1,750,957)	-	-
TOTAL	\$154,867,510	\$171,545,898	\$157,629,866	\$170,143,326

GENERAL FUND EXPENDITURE TYPE ADOPTED FY 2021-22



EXPENDITURE BY DEPARTMENT – GENERAL FUND

Department	Actual FY 2018-19	Actual FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
General Government				
City Council	868,769	906,229	838,852	964,379
City Clerk	1,181,465	1,202,676	1,330,721	1,461,510
City Treasurer	344,515	402,162	336,502	348,479
City Manager	1,214,452	1,487,831	1,574,649	1,543,103
City Attorney	1,771,200	2,003,326	2,019,035	2,054,042
Non Departmental	12,803,404	26,917,483	7,872,395	6,327,605
Financial Services	5,658,117	5,561,853	5,754,285	6,268,224
Human Resources	632,753	687,845	696,179	740,723
Public Safety				
Police	59,826,125	61,495,113	63,126,806	67,622,722
Fire	33,281,057	33,003,975	34,450,362	36,555,078
Public Works				
Public Works	16,589,082	16,287,963	17,468,500	19,785,794
Community Development				
Development Services	8,648,302	8,711,789	9,258,529	12,723,497
Community/Cultural Svcs				
Library	5,370,720	5,619,149	5,351,263	5,751,536
Neighborhood Services	6,677,548	7,258,504	7,551,788	7,996,634
Subtotal	154,867,509	171,545,898	157,629,866	170,143,326
Investment Clearing Fd	1,160,353	1,070,667	1,359,000	1,108,300
Measure X Fd		11,064,920	11,166,917	16,932,693
Grand Total	\$156,027,862	\$183,681,485	\$170,155,783	\$188,184,319

SCHEDULE OF ESTIMATED TRANSFERS

<u>Transfers From</u>	<u>Transfers to</u>	<u>Description</u>	<u>Amount</u>
101 - General Fd	101 - General Fd	2021-22 10% of Customer Account Representative	7,685
101 - General Fd	101 - General Fd	Harbor reimbursement of Infosend cost	13,302
101 - General Fd	501 - General Capital Projects Fd	Art Commission	25,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Civic Center Building Maintenance	35,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Parks Maintenance Upgrades	100,000
101 - General Fd	101 - General Fd	From Harbor to Patrol to offset Sergeant position coverage	100,000
101 - General Fd	581 - GF Community Facilities CIP Fd	Deferred Maintenance Reserves	160,000
101 - General Fd	751 - Harbor Fd	Harbor Lifeguard Services (11.93% of expense, no capital)	219,867
101 - General Fd	272 - State and Local Grant Fd	OUSD Contract Estimated City Contribution	341,954
101 - General Fd	581 - GF Community Facilities CIP Fd	Fire truck Replacement	500,000
103 - Measure X Fd	517 -Measure X CIP Fd	Buccaneer Beach Park Facilities Study	675,000
103 - Measure X Fd	517 -Measure X CIP Fd	Road repairs (slurry seal)	700,000
103 - Measure X Fd	517 -Measure X CIP Fd	South Strand Rehab Study	700,000
103 - Measure X Fd	517 -Measure X CIP Fd	Street Restoration Asphalt	2,800,000
103 - Measure X Fd	517 -Measure X CIP Fd	New Fire Station #1/EOC/Reloc	7,500,000
213 - Gas Tax Fd	101 - General Fd	Flood Control/Storm Drains	25,000
213 - Gas Tax Fd	101 - General Fd	Traffic Control Services	510,000
217 - Supptl Law Enforcmt Fd	272 - State and Local Grant Fd	COPS 19	103,000
221 - Oside LightingDistrict 2-91 Fd	101 - General Fd	Street Light Maintenance	100,000
221 - Oside LightingDistrict 2-91 Fd	101 - General Fd	Street Light Maintenance	410,000
241 - Sunset Hills MD Fd	101 - General Fd	Property Management	1,102
242 - Mission Meadows MD Fd	101 - General Fd	Property Management	334
242 - Mission Meadows MD Fd	101 - General Fd	Property Management	2,812
243 - Sunburst Homes MD Fd	101 - General Fd	Property Management	101
244 - Douglas Park MD Fd	101 - General Fd	Property Management	1,704
244 - Douglas Park MD Fd	101 - General Fd	Property Management	7,470
246 - Rancho Hermosa MD Fd	101 - General Fd	Property Management	2,550
247 - Santa Fe Mesa MD Fd	101 - General Fd	Property Management	45,321
248 - Del Oro Hills MD Fd	101 - General Fd	Property Management	38,154
249 - Mar Lado MD Fd	101 - General Fd	Property Management	9,086
250 - Guajome Ridge MD Fd	101 - General Fd	Property Management	2,628
251 - Peacock Hills MD Fd	101 - General Fd	Property Management	628
252 - Vista Del Rio MD Fd	101 - General Fd	Property Management	240
272 - State and Local Grant Fd	101 - General Fd	Grant to OPD Patrol	75,000
284 - CDC Adm/Program Development Fd	286 - CDC Housing Mortgage Rev Bd Fd	CDC Housing Mortgage Revenue Bond	60,000
501 - General Capital Projects Fd	101 - General Fd	Transfer portion of Moody's revenues to Property Management	50,000
711 - Water Operating Fd	101 - General Fd	Flood Control/Storm Drains (100% of program costs)	810,287
715 - Water Connection Fees Fd	717 - Water Debt Service Fd	WIFIA LOAN PROCEEDS	4,605,375
726 - Sewer Expansion/Improvement Fd	722 - SewerF/A Replacement Fd	Sewer Master Plan (25% cost share)	125,000
727 - Sewer Debt Service Fd	722 - Sewer F/A Replacement Fd	Use of WIFIA Sewer proceeds	1,481,025
731 - Solid Waste Disposal Fd	101 - General Fd	WM Excess Collector Payment	316,475
731 - Solid Waste Disposal Fd	101 - General Fd	Code Enforcement Program Costs for Solid Waste Support	400,000
731 - Solid Waste Disposal Fd	101 - General Fd	Solid Waste City Services Program Costs	1,508,372
731 - Solid Waste Disposal Fd	101 - General Fd	Street Sweeping Program Costs	1,621,175
731 - Solid Waste Disposal Fd	101 - General Fd	WM Collector Payment	1,700,000
741 - Airport Fd	742 - Airport Debt Service Fund	Airport GF loan	89,198
751 - Harbor Fd	101 - General Fd	Property Management Services (set amount)	38,110
751 - Harbor Fd	101 - General Fd	Harbor Administration (100%)	1,163,002
751 - Harbor Fd	101 - General Fd	Harbor Police (100%)	2,507,196
751 - Harbor Fd	101 - General Fd	Harbor Maintenance (100%)	3,160,728

GENERAL FUND FIVE-YEAR FORECAST

PUBLISHED JANUARY 2021

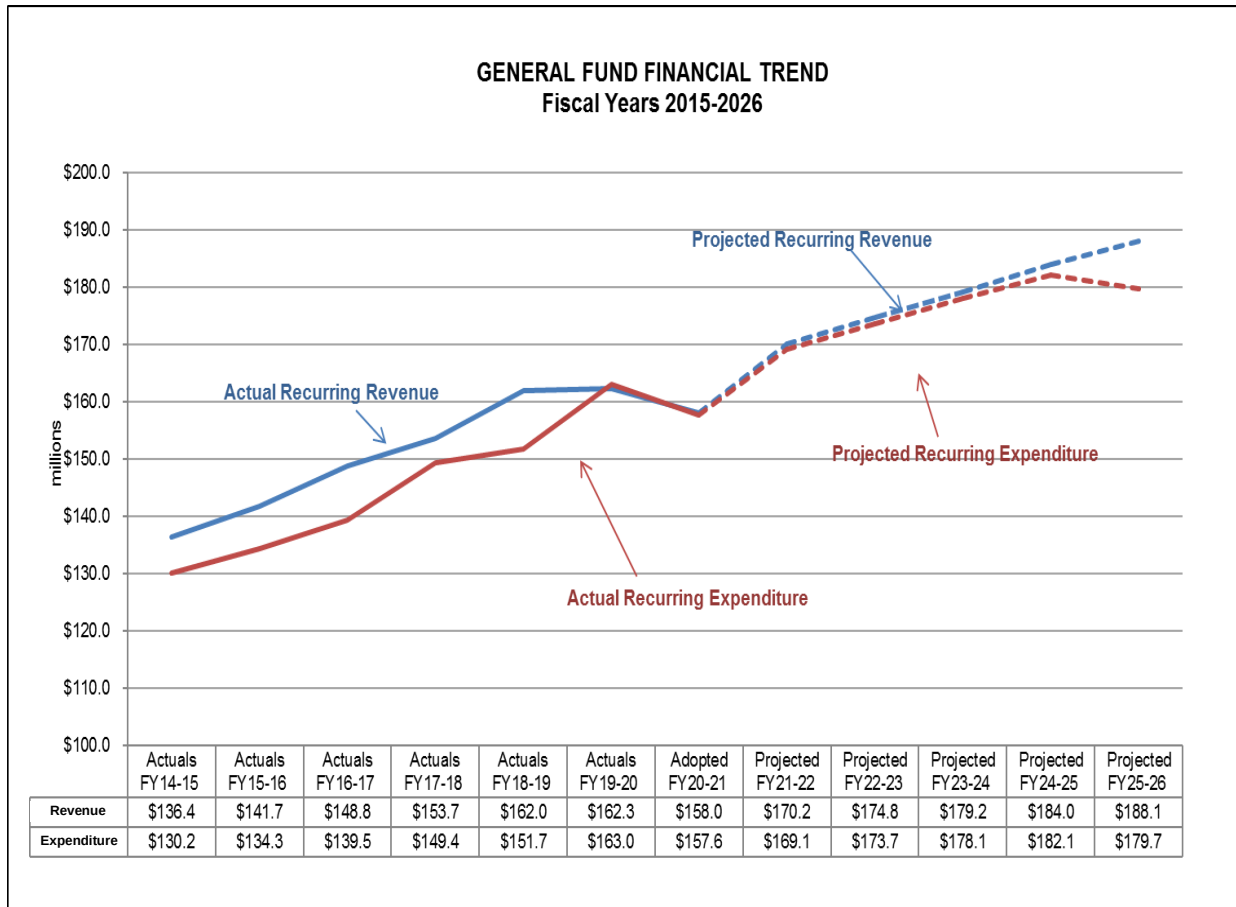
PURPOSE OF THE FORECAST

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

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

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

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



GENERAL FUND FIVE-YEAR FORECAST

Table 1 below shows the next five years as forecasted in January 2021. The FY 2020-21 adopted budget was adjusted from the original forecast due to the unprecedented economic downturn due to the COVID-19 pandemic. The FY 2021-22 forecast restores \$3.85M in Personnel costs and 10 percent or \$2.1M to the Maintenance and Operations budget.

Table 1

City of Oceanside GENERAL FUND FINANCIAL FORECAST Fiscal Years 2021-22 through 2025-26 in millions						
	Adopted Budget FY20-21	PROJECTION				
		Year 1 FY21-22	Year 2 FY22-23	Year 3 FY23-24	Year 4 FY24-25	Year 5 FY25-26
RECURRING REVENUES						
Property Taxes	\$ 68.60	\$ 74.51	\$ 77.40	\$ 80.40	\$ 82.01	\$ 83.65
Sales & Use Taxes	21.35	23.14	23.59	24.04	24.51	24.98
Transient Occupancy Tax	5.90	7.09	7.85	8.26	10.33	11.76
All Other Taxes	3.46	4.00	4.02	4.04	4.06	4.08
Franchise Fees	4.28	4.26	4.19	4.12	4.06	4.00
Licenses & Permits	5.92	3.87	3.87	3.87	3.87	3.87
Fines & Forfeitures	3.77	3.73	3.71	3.71	3.71	3.71
Use of Money & Property	4.92	7.29	7.44	7.59	7.74	7.90
Intergovernmental	0.53	0.43	0.43	0.43	0.43	0.43
Ambulance Billing	5.22	5.27	5.27	5.27	5.27	5.27
Charges for Services	12.05	14.25	14.34	14.42	14.51	14.60
Transfers In & Other Revenues	22.03	22.33	22.71	23.09	23.48	23.87
Total Recurring Revenues	\$ 158.03	\$ 170.17	\$ 174.82	\$ 179.24	\$ 183.98	\$ 188.12
RECURRING EXPENDITURES						
Personnel						
Compensation Cost	\$ 61.01	\$ 67.78	\$ 70.07	\$ 73.49	\$ 75.45	\$ 77.03
Overtime	6.62	6.71	6.70	6.71	6.72	6.73
PERS	25.02	25.12	27.12	28.39	29.62	30.07
Pension Bond	3.95	4.09	4.24	4.39	4.55	0.26
Health Insurance	8.78	8.97	8.97	8.97	8.97	8.97
Workers Comp	5.13	5.01	5.17	5.32	5.46	5.57
Other Benefits	3.68	3.79	3.84	3.90	3.97	4.02
Personnel Cost Subtotal	\$ 114.19	\$ 121.48	\$ 126.11	\$ 131.19	\$ 134.74	\$ 132.65
Maintenance & Operations	\$ 20.37	\$ 24.54	\$ 24.11	\$ 24.29	\$ 24.58	\$ 24.25
Debt Service	0.42	0.42	0.42	0.02	0.02	0.02
Transfers Out & Internal Service Charges	22.65	22.71	23.01	22.64	22.75	22.76
Total Recurring Expenditures	\$ 157.63	\$ 169.14	\$ 173.66	\$ 178.13	\$ 182.08	\$ 179.67
Surplus/(Shortfall)	\$ 0.40	\$ 1.03	\$ 1.16	\$ 1.11	\$ 1.90	\$ 8.45

GENERAL FUND FIVE-YEAR FORECAST

Table 2

General Fund Revenues Projected Percent Changes					
	Year 1 FY21-22	Year 2 FY22-23	Year 3 FY23-24	Year 4 FY24-25	Year 5 FY25-26
Property Taxes	8.6%	3.9%	3.9%	2.0%	2.0%
Sales & Use Taxes	8.4%	1.9%	1.9%	2.0%	1.9%
Transient Occupancy Tax	20.2%	10.7%	5.2%	25.1%	13.8%
All Other Taxes	15.6%	0.5%	0.5%	0.5%	0.5%
Franchise Fees	-0.5%	-1.6%	-1.7%	-1.5%	-1.5%
Licenses & Permits	-34.6%	0.0%	0.0%	0.0%	0.0%
Fines & Forfeitures	-1.1%	-0.5%	0.0%	0.0%	0.0%
Use of Money & Property	48.2%	2.1%	2.0%	2.0%	2.1%
Intergovernmental	-18.9%	0.0%	0.0%	0.0%	0.0%
Ambulance Billing	1.0%	0.0%	0.0%	0.0%	0.0%
Charges for Services	18.3%	0.6%	0.6%	0.6%	0.6%
Transfers In & Other Revenues	1.4%	1.7%	1.7%	1.7%	1.7%
TOTAL RECURRING REVENUES	7.7%	2.7%	2.5%	2.6%	2.3%

ECONOMIC OUTLOOK

The Five-Year Forecast was developed using economic indicators and industry expert forecasts. The COVID-19 pandemic of 2020 moved the economy into a recession that impacted all areas of California and national economies. The reopening of the economy will be driven by the population's ability to safely return to work and businesses reopening. It is anticipated that slow economic growth will continue through the first quarter of 2021 with a seasonally adjusted rate of 1.8%. A robust recovery of 6% in the second quarter of 2021 is forecasted based on the assumption that mass vaccinations will clear a path toward a new, productive normalcy for many industries. In California, the rebound will be led by tech, residential construction and logistics sector. The rebound of the economy in the spring of 2021 is expected to be followed by growth rates above 3% at least into 2023. It is important to note that these forecasts are for the overall economy and may not mirror the forecast for Oceanside.

Consistent with the economic outlook, Oceanside continues to grow with new homes being built along with new commercial properties and hotels which will result in consistent incremental increases in property tax and transient occupancy tax over the next several years.

The City's pension cost is projected to increase \$5.1 million in the general fund over the next five years. The City continues to pay down the unfunded liability with any one-time funds and a third of quarterly investment interest earnings.

KEY POINTS

- The financial forecast does not address any future adverse budget impacts from State or Federal actions beyond the CalPERS July 2020 Actuarial Report. As a percent of compensation, Safety personnel CalPERS costs will increase, as a percentage of salary from 45.50% in FY 2020-21 to 49.80% in FY 2025-26. Miscellaneous personnel CalPERS costs will increase as a percentage of salary from 34.10% in FY 2020-21 to 36.20% in FY 2025-26.
- Assumptions used to forecast revenue and expenditures are noted in a separate section of the report.
- The financial forecast will be updated on an annual basis to accommodate adjustments in economic trends and operational costs.

MEASURE X

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



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

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

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

GENERAL FUND FIVE-YEAR FORECAST

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

SUMMARY OF MAJOR ASSUMPTIONS

DEMOGRAPHIC TRENDS

Population - Oceanside's 2020 population per the California Department of Finance is 177,335.

Inflation — The City monitors the Consumer Price Index for All Urban Consumers (CPI-U) for San Diego, CA, as reported by the US Department of Labor. Per the most recent data as of November 2020, the CPI has increased 1.6 percent compared to an increase of 2.6 percent in November 2019. The major increases were in food prices of 3.9 percent. Energy prices fell 12.0 percent, largely the result of a decrease in the price of gasoline.



Consumer Confidence Index — This index is a barometer of the health of the US economy from the perspective of the consumer. The index is based on consumers' perceptions of current business and employment conditions, as well as their expectations for six months hence regarding business conditions, employment and income. The Consumer Confidence index as of November 2020 was 92.9 which is down from the 126.5 index in November 2019. It was noted that confidence has deteriorated for the month of December 2020 with an 88.6 index as the resurgence of COVID-19 cases remains a strain on the economy. Consumers do not anticipate the economy will gain any significant momentum in early 2021.

Unemployment Rate - As of November 2020, Oceanside unemployment rate was 7.1 percent, slightly higher than the San Diego County unemployment rate of 6.6 percent. The State of California unemployment rate was 7.9 percent as of November 2020. Due to the onset of the COVID-19 pandemic and the accompanying economic disruptions the unemployment rate rose to an all-time high of 16.4 percent set in May 2020.

REVENUES



Property Tax – Oceanside continues to experience commercial and residential construction growth and increases in property values.

The City of Oceanside contracts with HdL Companies for property tax management services. HdL Companies reports the median sale price of a single-family home in Oceanside at \$576,000 in 2020, a 4.73 percent increase from calendar year 2019.

GENERAL FUND FIVE-YEAR FORECAST

HdL Companies preliminary guide of the City's property tax revenues for FY 2020-21 shows the City experienced a net taxable value increase of 5.6 percent from the FY 2019-20 tax roll. The City is slightly higher than the countywide at 5.5 percent increase. The City's assessed value increase between FY 2019-20 and FY 2020-21 was \$1.4 billion.

Projections based on historical data and projected tax base growth are as follows: Year 1, 8.6 percent; Year 2, 3.9 percent; Year 3, 3.9 percent; Year 4, 2.0 percent; and Year 5, 2.0 percent.

Sales & Use Tax –The City of Oceanside contracts with The HdL Companies for sales tax management services. Projections based on historical data, retail and restaurant continued growth are as follows: Year 1, 8.4 percent; Year 2, 1.9 percent; Year 3, 1.9 percent; Year 4, 1.9 percent; and Year 5, 1.9 percent. Due to the onset of the COVID-19 pandemic March 2020 and accompanying economic disruptions, the expected increase of 8.4 percent is due to economic recovery following the adjusted decrease of 8.1 percent in the current year.

Transient Occupancy Tax (TOT) – City's transient occupancy tax revenues are projected to increase 20.2 percent in Year 1. Due to the onset of the COVID-19 pandemic and accompanying economic disruptions the revised projections for FY 2020-21 was expected to decrease by 29.3 percent contributing to the higher than normal increase. Year 2 is projected to increase 10.7 percent due to an increase in short term rentals, the Marriott Residence Inn (former Rodeway Inn) opening with 37 net new rooms and Fairfield Inn and Suites opening with 99 rooms. Year 3 is projected to increase 5.2 percent new hotel openings from prior year, Year 4 is projected to increase 25.1 percent due to Home 2 Suites opening with 137 rooms and 426 new rooms with the opening of the Inns at Buena Vista and Ocean Kamp opening with 300 rooms. Year 5 is projected to increase by 13.8 percent based on full year of new hotel openings from prior year. Although the Beach Resort is projected to open late in FY 2020-21, per their agreement they will not pay the City TOT until FY 2024-25 and this revenue is included in Year 4. There are additional hotels in the planning stage that were not considered in the forecast as the completion dates are unknown. TOT is not expected to surpass the pre-COVID actual revenue of \$8.5M received in FY 2018-19 until 2024.

All Other Taxes: This category includes business license and card room revenues. Year 1 is expected to increase 15.6 percent due to a revised projection for FY 2020-21 which expected a decrease of 16.4 percent due to the onset of the COVID 19 pandemic reducing the amount of expected business gross receipts and card room revenue. Business licenses, the largest contributor to this category are projected to stay relatively flat at 0.5 percent in Years 2-5. Card Room fees are projected flat for Years 2-5.

Franchise Fees: Includes fees from SDG&E, Cox, and AT&T. Overall revenues are projected to decline due to decreasing numbers of cable subscribers and an increase in internet-based options. Year 1 is projected down 0.5 percent, then decreasing from 1.7 to 1.5 percent in Years 2-5.

GENERAL FUND FIVE-YEAR FORECAST

License & 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 34.6 percent decrease in Year 1 due to a category adjustment moving parking machine collection revenue to Charges for Services and then remaining flat Years 2 through 5 with no increase.

Fines & Forfeitures: The majority of these revenues collected by the City are for parking citations and traffic fines. The forecast reflects a decrease in Year 1 of 1.1 percent, Year 2 of 0.5 percent due to the end of the Code Enforcement abandoned vehicle abatement program, then flat in Years 3-5.

Use of Money and Property: The revenues collected in this category are from investment returns and leases and rentals. An increase in Year 1 of 48.2 percent is due to increases in rents and leases over the FY 2020-21 projected decrease of 19.4 percent due to the onset of the COVID-19 pandemic and accompanying economic disruptions. Subsequent Years 2-5 have a modest increase of 2.0 to 2.1 percent due to the unpredictability of investment returns.

Intergovernmental: The revenue in this category relies on State and Local programs which can be difficult to project. Year 1 is projected to have a decrease of 18.9 percent with Years 2-5 remaining flat with no increase.

Ambulance Billing: Rates are adjusted annually each July. An increase of 1.0 percent is projected in Year 1. The revenues are conservatively projected to be flat for Years 2-5 as it is not known at this time what new programs Carlsbad and Vista may implement or insurance reimbursement changes.

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 18.3 percent in Year 1 partially due to a category adjustment moving parking machine collection revenue from License and Permits and then an increase of 0.6 percent Years 2-5 due to the unpredictability of development.

Transfers In & Other Revenue: Transfers are projected to increase 1.4 percent in Year 1 and then remain relatively consistent at 1.7 percent for Years 2-5.

EXPENDITURES

Personnel: Year 1 total costs are projected to increase 6.4 percent due to a larger than normal vacancy factor included in the prior FY 2020-21 due to COVID-19 revenue changes. Costs for Years 2-5 will increase an average of 2.2 percent. An estimate was used for the four bargaining units that will finish negotiations in FY 2020-21 that will go into effect in FY 2021-22. The estimate was based on recently completed bargaining group's negotiations. For Years 2-5, a 2.0 percent increase has been forecasted for all bargaining units. All bargaining units' costs approved prior to December 2020 have been included in the forecast.

GENERAL FUND FIVE-YEAR FORECAST

Other assumptions:

1. Applicable step increases were included for each year of the forecast.
2. Estimated health cap increases.
3. Does not include additional compensation studies.
4. Includes minimum wage increases for appropriate hourly extra help employees.
5. Includes a vacancy factor of 2.5 percent.
6. Includes all known PERS costs with an annual \$1M prepaid discount applied.

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 \$5.1M. The yearly increases are as follows: \$.1M Year 1 due to the implementation of a prepayment discount, \$2.0M Year 2, \$1.3M Year 3, \$1.2M Year 4 and \$0.5M Year 5. As a percentage of compensation, Safety will increase from 45.5 percent in FY 2020-21 to 49.8 percent in FY 2025-26. Miscellaneous will increase from 34.1 percent in FY 2020-21 to 36.2 percent in FY 2025-26.

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

In addition, during FY 2017-18, an IRS Section 115 Trust was created to earmark funds to be used only for CalPERS expenses. To date, \$16M has been deposited into the trust and the trust has earned over \$2M since inception. No funds have been withdrawn from the trust.

GENERAL FUND FIVE-YEAR FORECAST

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. No CPI increase has been forecasted for Years 1 through 5. The FY 2021-22 budget will be a “rollover”, will restore \$2.1M in reductions used to balance the FY 2020-21 budget due to the unprecedented economic downturn caused by the COVID-19 pandemic and includes adjustments for items identified in the course of doing business which have been allocated to the various expenditure accounts. Departments will have to justify any net-new expenditure requests.

Debt Service – this reflects the General Fund portion of the debt service payments on the 2013 Certificate of Participation ending in 2023. During 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.

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

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

FUND BALANCE

As of June 30, 2020, the total General Fund balance was \$83.4M. 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 \$20.4M) is identified as a committed fund balance. The General Fund Unassigned Fund Balance available for future capital projects or other City projects/services had \$222,143 as of June 30, 2020.

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 (5) year period. Each CIP Budget update reassesses current and future needs for the next five (5) years.

The CIP Plan as presented covers this Fiscal Year 2020-21 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 (5) 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. Staff is currently working on a Harbor Feasibility Assessment as a prelude to a Harbor Master Plan.



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 (10) 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.

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENTS AND ROLES

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

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

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

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

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

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

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

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

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

PRIORITY CATEGORIES

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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



AMENDING THE CAPITAL IMPROVEMENT PROGRAM BUDGET

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

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

Organization of Included Documents

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

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

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL IMPROVEMENT PROGRAM

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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



CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget of \$192.10 M for FY 2021-22. This amount is contained in the FY 2021-22 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete. CIP projects are divided into programs. A list of these programs follows:

General 5-Year CIP Spending Overview*

Fund	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
TransNet (212)	\$5.793M	\$6.075M	\$5.224M	\$5.390M	\$5.563M
SB-1 RMRA (265)	\$5.096M	\$3.200M	\$3.200M	\$3.200M	\$3.200M
Grants (272 & 274)	\$12.40M	-	-	-	-
Misc. City Cap. (501/851)	\$1.971M	\$0.625M	\$0.625M	\$0.625M	\$0.625M
Muni. Facilities (503/581)	\$6.345M	\$7.634M	\$2.574M	\$0.974M	\$0.500M
Traffic Signals (508)**	\$0.017M	-	-	-	-
Drainage SLRR (510)**	\$0.309M	\$0.138M	-	-	-
Citywide Drainage (516)	\$3.541M	\$0.176M	\$0.934M	\$2.092M	\$0.824M
Measure X (517)***	\$20.39M	\$14.20M	\$11.00M	\$10.50M	\$3.750M
Major Thoroughfare (561)	\$2.910M	\$4.660M	\$2.460M	\$60,000	-
Thoroughfare/Signal (562)	\$0.926M	\$1.421M	\$0.363M	\$0.373M	\$0.281M
Parks (598)	\$3.695M	\$3.423M	\$3.458M	\$1.694M	\$199,625
Harbor (751)	\$2.000M	-	\$0.080M	\$0.080M	\$3.300M
Total by Fiscal Year	\$65.39M	\$41.55M	\$29.92M	\$24.99M	\$18.24M

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

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

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

Maintenance and Operating (M&O) Expenditure Impacts

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

1. Project: Pure Water Oceanside

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

2. Project: ADA Municipal Buildings Assessment

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

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 will experience a reduction in water loss through enhanced early leak detection. Reduction in staffing and changing of roles within meter services will take place due to the automation of the new system. In preparation for the program, 1 permanent position was removed from the budget in FY2018-19, and 2 additional positions were reallocated in FY2020-21 to support the upcoming Pure Water Oceanside Facility. Personnel Costs for FY2021-22 have been reduced by \$115,332 (9%) from the previous year, as well as a \$298,630 reduction in M&O (28%). Further reductions are expected in FY2022-23, FY2023-24 and FY2024-25.

4. Project: Alex Road Skate Park

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

5. Project: Street Overlay Projects

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

6. Project: Storm Drain Improvements

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

7. Project: RCS System Replacement

Impact: The RCS system replacement (known as "Next-Gen RCS") does not have a direct impact to CIP maintenance and operations. Each Department is responsible for the maintenance costs of their assigned radios. Department maintenance costs are currently budgeted and will continue to trend with a 1% increase annually. Phase I of the Next-Gen RCS project has gone live in 2019. The second phase of the project will not be completed until approximately 2023. New equipment will continue to be purchased through 2023.

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

Impact: The Mainline R/R Crossing Safety project will create new infrastructure that will require maintenance and/or replacement costs toward pedestrian gates, sidewalk railings, and signage. Public Works operating and maintenance impacts are estimated to begin in 2024 to paint and maintain pedestrian gates at approximately \$1,000 per gate or \$20,000 per year that maintenance is performed plus an additional \$10,000 for plant and foliage upkeep and maintenance.

9. Project: Fire Training Tower

Impact: The Fire Training Tower project will create new infrastructure that will require ongoing maintenance and repair. Maintenance and repair costs are expected to be approximately \$20,000-\$30,000 per year in the initial years beginning in FY 2021-22 and increasing to potentially \$50,000-\$70,000 annually after seven years.

10. Project: OPD Improvements

Impact: The OPD Improvements project includes improvements to the evidence room and property storage at the City Operation Center and the addition of a staff restroom. There is no increased impact to the Public Works Facility Maintenance budget as a result of this project. There will be an impact for water service to the Oceanside Police Department budget beginning in FY 2020-21.

11. Project: Fire Station #1 Design

Impact: The design for a newly constructed Fire Station #1 at 602 Civic Center Drive does not have a direct impact on operations and maintenance. Once designed, the estimated cost to construct the facility is approximately \$14,700,000. Ongoing operating and maintenance costs for the Fire Department moving locations will be \$100,000 annually above the current level of the existing Fire Station No. 1 and partial Fire Station No. 7 due to relocation of staff and apparatus from both sites.

12. Project: Beachfront Improvements

Impact: The beachfront improvements project will increase the number of restroom facilities and include a Police locker room which will increase water use. The impacts are expected to start with the Fiscal Year 2021-22 budget.

13. 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 2021-22 budget.

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APPENDIX

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AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
GENERAL GOVERNMENT				
City Council				
Council Aide	5.00	5.00	-	5.00
Councilperson	4.00	4.00	-	4.00
Mayor	1.00	1.00	-	1.00
Subtotal	10.00	10.00	-	10.00
City Clerk				
Administrative Secretary	2.00	2.00	-	2.00
Assistant City Clerk	1.00	1.00	-	1.00
City Clerk	1.00	1.00	-	1.00 PT
Document Technician	2.00	2.00	-	2.00
Program Specialist	1.00	1.00	-	1.00
Records Center Technician	1.00	1.00	-	1.00
Records Manager	1.00	1.00	-	1.00
Subtotal	9.00	9.00	-	9.00
City Treasurer				
City Treasurer	1.00	1.00	-	1.00 PT
Treasury Manager	1.00	1.00	-	1.00
Treasury Technician	1.00	1.00	-	1.00
Subtotal	3.00	3.00	-	3.00
City Manager				
<i>City Manager</i>				
Administrative Analyst I	1.00	-	-	-
Administrative Secretary Unfunded	2.00	2.00	-	2.00
Assistant City Manager	0.60	0.60	-	0.60
City Manager	0.36	0.46	-	0.46
Management Analyst	-	1.00	-	1.00
Program Specialist	1.00	1.00	-	1.00
	4.96	5.06	-	5.06
<i>Economic and Community Development</i>				
Assistant City Manager	0.80	-	-	-
Deputy City Manager/DSD Director	-	0.55	(0.10)	0.45
Economic Development Director (unfunded)	1.00	1.00	-	1.00
Economic Development Manager	1.00	1.00	-	1.00
Economic Development Specialist	1.00	1.00	-	1.00
	3.80	3.55	(0.10)	3.45
<i>Information Technologies*</i>				
Applications Analyst I	1.00	-	-	-
Applications Analyst II	1.00	-	-	-
Applications Analyst IV	2.85	-	-	-
Assistant City Manager	0.20	-	-	-
City Manager	0.04	-	-	-
Information Systems Analyst I	1.00	-	-	-
Information Systems Analyst II	2.00	-	-	-
Information Systems Analyst II (unfunded)	1.00	-	-	-

* Moved from City Manager to Human Resources FY 2020-21

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Information Systems Analyst IV	3.00	-	-	-
Information Technologies Division Manager	0.85	-	-	-
IT Purchasing and Contract Coordinator	1.00	-	-	-
IT Security Officer	1.00	-	-	-
Senior Information Technologies Analyst	1.00	-	-	-
	15.94	-	-	-
<i>General Services*</i>				
Applications Analyst IV	0.15	-	-	-
Call Center Coordinator	4.00	-	-	-
Information Technologies Division Manager	0.15	-	-	-
	4.30	-	-	-
Subtotal	29.00	8.61	(0.10)	8.51
<i>City Attorney</i>				
Assistant City Attorney	1.88	2.88	(0.43)	2.45
City Attorney	1.00	1.00	(0.07)	0.93
Deputy City Attorney I	1.00	1.00	(1.00)	-
Deputy City Attorney II	1.00	-	-	-
Legal Secretary	1.00	1.00	-	1.00
Paralegal II	1.00	-	-	-
Senior Deputy City Attorney	1.00	1.00	1.00	2.00
Senior Legal Secretary	1.00	1.00	-	1.00
Senior Paralegal	-	1.00	-	1.00
Subtotal	8.88	8.88	(0.50)	8.38
<i>Financial Services</i>				
Accounting Clerk	1.00	1.00	-	1.00
Accounting Manager	1.00	1.00	-	1.00
Accounting Specialist II	1.00	1.00	-	1.00
Accounting Technician	1.00	1.00	-	1.00
Assistant City Manager	-	0.20	-	0.20
Budget Manager	1.00	1.00	-	1.00
Business License Inspector	1.00	1.00	-	1.00
Customer Account Representative I	2.00	2.00	2.00	4.00
Customer Account Representative II	11.00	12.00	(2.00)	10.00
Customer Service Supervisor	2.00	2.00	-	2.00
Financial Services Director	1.00	1.00	-	1.00
Financial Services Division Manager	1.00	1.00	-	1.00
Management Analyst	2.00	2.00	-	2.00
Office Specialist II	1.00	-	-	-
Payroll Technician II	2.00	2.00	-	2.00
Senior Customer Account Representative	4.00	4.00	-	4.00
Supervising Accountant	1.00	1.00	-	1.00
Subtotal	33.00	33.20	-	33.20

* Moved from City Manager to Human Resources FY 2020-21

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Human Resources				
Human Resources Analyst II	2.00	2.00	-	2.00
Human Resources Assistant - HRAdmin	0.60	0.60	-	0.60
Human Resources Director	0.60	0.60	-	0.60
Human Resources Division Manager	1.00	1.00	-	1.00
Human Resources Technician - HRAdmin	3.00	3.00	-	3.00
LOA (unfunded)	2.00	2.00	-	2.00
Management Analyst	0.60	0.60	-	0.60
Senior Human Resources Analyst	1.00	1.00	-	1.00
	10.80	10.80	-	10.80
<i>Risk Management/Workers Comp</i>				
Assistant City Attorney	0.05	0.05	-	0.05
Human Resources Assistant - HRAdmin	0.40	0.40	-	0.40
Human Resources Director	0.40	0.40	-	0.40
Human Resources Technician -Work Comp	2.00	2.00	-	2.00
Management Analyst	0.40	0.40	-	0.40
Risk Manager	1.00	1.00	-	1.00
	4.25	4.25	-	4.25
<i>Information Technologies*</i>				
Applications Analyst II	-	2.00	-	2.00
Applications Analyst IV	-	2.85	-	2.85
City Manager	-	0.04	-	0.04
Information Systems Analyst I	-	1.00	-	1.00
Information Systems Analyst II	-	2.00	(1.00)	1.00
Information Systems Analyst II (unfunded)	-	1.00	-	1.00
Information Systems Analyst III	-	-	1.00	1.00
Information Systems Analyst IV	-	3.00	-	3.00
Information Technologies Division Manager	-	0.85	-	0.85
IT Procurement Analyst	-	1.00	-	1.00
IT Security Officer	-	1.00	-	1.00
Senior Information Technologies Analyst	-	1.00	-	1.00
	-	15.74	-	15.74
<i>General Services*</i>				
Applications Analyst IV	-	0.15	-	0.15
Call Center Coordinator	-	4.00	-	4.00
Information Technologies Division Manager	-	0.15	-	0.15
	-	4.30	-	4.30
Subtotal	15.05	35.09	-	35.09

MEASURE X

Emergency Medical Technician	15.00	15.00	-	15.00
Fire Captain (40-hr)	0.25	0.25	-	0.25
Fire Captain (56-hr)	0.30	0.30	-	0.30
Fire Engineer (56-hr)	0.30	0.30	-	0.30
Firefighter Paramedic (40-hr)	0.43	0.43	-	0.43

* Moved from City Manager to Human Resources FY 2020-21

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Firefighter Paramedic (56-hr)	0.30	0.30	-	0.30
Management Analyst	-	1.00	-	1.00
Police Officer	2.00	2.00	-	2.00
Subtotal	18.58	19.58	-	19.58

PUBLIC SAFETY

Police

Administrative Secretary	1.00	1.00	-	1.00
Communications Supervisor	4.00	4.00	-	4.00
Community Services Officer	4.00	4.00	-	4.00
Community Services Officer (unfunded)	3.00	3.00	-	3.00
Community Services Supervisor	1.00	1.00	-	1.00
Crime and Intelligence Analysis Supervisor	1.00	1.00	-	1.00
Crime Prevention Specialist	1.00	1.00	-	1.00
Crime Prevention Specialist (unfunded)	1.00	1.00	-	1.00
Digital Forensics Analyst	-	1.00	-	1.00
Evidence & Property Supervisor	1.00	1.00	-	1.00
Field Evidence Technician	3.00	3.00	2.00	5.00
Field Evidence Technician (unfunded)	3.00	3.00	-	3.00
Latent Print Examiner	-	1.00	-	1.00
Office Specialist II (unfunded)	1.00	1.00	-	1.00
Police Captain	3.00	3.00	-	3.00
Police Chief	1.00	1.00	-	1.00
Police Lieutenant	9.00	9.00	-	9.00
Police Officer	185.00	184.00	-	184.00
Police Officer (unfunded)	2.00	2.00	-	2.00
Police Officer Recruit	3.00	3.00	(2.00)	1.00 PT
Police Public Information Officer	-	-	1.00	1.00
Police Records Manager	1.00	1.00	-	1.00
Police Records Supervisor	2.00	2.00	-	2.00
Police Records Supervisor (unfunded)	1.00	1.00	-	1.00
Police Records Technician	14.00	14.00	-	14.00
Police Records Technician (unfunded)	1.00	1.00	-	1.00
Police Sergeant	27.00	27.00	-	27.00
Principal Management Analyst	-	-	1.00	1.00
Program Specialist	2.00	2.00	-	2.00
Public Safety Call Taker	4.00	4.00	(2.00)	2.00
Public Safety Call Taker (unfunded)	1.00	1.00	-	1.00
Public Safety Communications Manager	1.00	1.00	-	1.00
Public Safety Dispatcher	21.00	21.00	2.00	23.00
Senior Crime & Intelligence Analyst	2.00	2.00	-	2.00
Senior Evidence & Property Technician	3.00	3.00	-	3.00
Senior Field Evidence Technician	8.00	8.00	(2.00)	6.00
Senior Management Analyst	1.00	1.00	(1.00)	-
Senior Office Specialist	6.00	6.00	(1.00)	5.00
Senior Office Specialist (unfunded)	1.00	1.00	-	1.00
Senior Police Records Technician	2.00	2.00	-	2.00
Subtotal	325.00	326.00	(2.00)	324.00

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Fire				
Accounting Specialist II	1.00	1.00	-	1.00
Administrative Analyst I	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	-	1.00
Assistant Training Officer	1.00	1.00	(1.00)	-
Beach Lifeguard - Captain	1.00	1.00	-	1.00
Beach Lifeguard - Lieutenant	2.00	2.00	-	2.00
Beach Lifeguard - Sergeant	4.00	4.00	-	4.00
Deputy Fire Chief	2.00	2.00	(1.00)	1.00
Fire Battalion Chief (40 Hour)	2.00	2.00	1.00	3.00
Fire Battalion Chief (56 Hour)	3.00	3.00	-	3.00
Fire Captain (40 Hour)	1.75	3.75	(1.00)	2.75
Fire Captain (56 Hour)	23.70	25.70	1.00	26.70
Fire Chief	1.00	1.00	-	1.00
Fire Engineer (56 Hour)	23.70	26.70	-	26.70
Fire Safety Specialist	1.00	1.00	-	1.00
Firefighter Paramedic (40 Hour)	0.57	7.57	(3.00)	4.57
Firefighter Paramedic (56 Hour)	52.70	38.70	3.00	41.70
Management Analyst	1.00	1.00	-	1.00
Medical Services Officer	-	-	1.00	1.00
Office Specialist II	1.00	1.00	-	1.00
Senior Beach Lifeguard	-	-	4.00	4.00
Senior Office Specialist	1.00	1.00	-	1.00
Subtotal	125.42	125.42	4.00	129.42

PUBLIC WORKS

Public Works				
Administrative Analyst I	1.00	1.00	-	1.00
Assistant City Manager	0.20	-	-	-
Associate Engineer	0.50	0.50	-	0.50
Associate Traffic Engineer	0.86	0.86	-	0.86
Automotive Technician III	6.00	6.00	-	6.00
City Manager	0.20	0.10	-	0.10
City Planner	0.25	-	-	-
City Traffic Engineer	0.10	0.10	-	0.10
Deputy City Manager/Devt Services Director	-	0.10	-	0.10
Electrician	2.83	2.83	-	2.83
Electrician/Traffic Maint Supv	1.00	1.00	-	1.00
Fleet Supervisor	1.00	1.00	-	1.00
Garage Service Worker	2.00	2.00	-	2.00
Lead Automotive Technician	1.00	1.00	-	1.00
Maintenance Specialist	8.00	8.00	-	8.00
Maintenance Supervisor	2.00	2.00	(1.00)	1.00
Maintenance Worker I	1.00	1.00	(1.00)	-
Maintenance Worker II	18.00	18.00	1.00	19.00
Maintenance Worker III	11.00	11.00	-	11.00
Mechanic II	1.00	1.00	-	1.00
Ordinance Enforcement Supervisor	1.00	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Parking Enforcement Officer I	5.00	5.00	(2.00)	3.00
Parking Enforcement Officer II	3.00	2.00	2.00	4.00
Parking Meter Technician	-	1.00	-	1.00
Parks & Beaches Maintenance Supervisor	-	-	1.00	1.00
Public Works Director	0.80	0.80	-	0.80
Public Works Division Manager	1.00	1.00	-	1.00
Purchasing Technician	1.00	1.00	-	1.00
Senior Engineering Assistant	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	-	1.00
Senior Parking Enforcement Officer	2.00	2.00	-	2.00
	73.74	73.29	-	73.29
<i>Property Management</i>				
Administrative Analyst I	1.00	-	-	-
Administrative Analyst II	-	1.00	-	1.00
Contract Coordinator	2.00	2.00	-	2.00
Custodian	4.00	4.00	-	4.00
Electrician	1.00	1.00	-	1.00
Lead Custodian	1.00	1.00	-	1.00
Maintenance Specialist	2.00	2.00	-	2.00
Maintenance Supervisor	1.00	1.00	-	1.00
Maintenance Worker II	4.00	4.00	1.00	5.00
Maintenance Worker III	2.00	2.00	(1.00)	1.00
Program Specialist	1.00	1.00	(1.00)	-
Property Agent I	1.00	1.00	1.00	2.00
Public Works Director	0.10	0.10	-	0.10
Real Estate Manager	1.00	1.00	-	1.00
Senior Property Agent	1.00	1.00	-	1.00
	22.10	22.10	-	22.10
<i>Harbor</i>				
Accounting Technician	1.00	-	-	-
Administrative Analyst I	-	1.00	-	1.00
Administrative Secretary	1.00	-	-	-
City Manager	0.10	0.10	-	0.10
Customer Account Representative I	2.00	2.00	-	2.00
Customer Account Representative II	1.00	1.00	-	1.00
Electrician	1.17	1.17	-	1.17
Harbor Division Manager	1.00	1.00	-	1.00
Maintenance Specialist	-	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	-	1.00
Maintenance Worker II	6.00	6.00	-	6.00
Maintenance Worker III	3.00	2.00	-	2.00
Public Works Director	-	0.10	-	0.10
Senior Customer Account Representative	0.10	1.00	-	1.00
	17.37	17.37	-	17.37
Subtotal	113.21	112.76	-	112.76

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
COMMUNITY DEVELOPMENT				
Development Services				
Administrative Analyst	-	-	1.00	1.00
Administrative Secretary	1.00	1.00	-	1.00
Assistant Building Official	1.00	1.00	-	1.00
Assistant Engineer	1.00	1.00	-	1.00
Associate Engineer	5.25	5.25	-	5.25
Associate Planner	1.00	1.00	2.00	3.00
Associate Planner Unfunded	1.00	1.00	-	1.00
Associate Traffic Engineer	1.14	1.14	1.00	2.14
Building Inspector I	1.00	-	-	-
Building Inspector II	4.00	5.00	(2.00)	3.00
Building Inspector III	1.00	1.00	2.00	3.00
Building Plans Examiner	3.00	3.00	(3.00)	-
Chief Building Official	1.00	1.00	-	1.00
CIP Manager II	1.00	1.00	-	1.00
City Development Engineer	1.00	1.00	-	1.00
City Engineer	0.95	0.95	-	0.95
City Manager	0.10	0.10	-	0.10
City Planner	0.65	0.90	-	0.90
City Traffic Engineer	0.90	0.90	-	0.90
Deputy City Manager/Devt Services Director	-	0.35	-	0.35
Development Services Deputy Director	-	1.00	-	1.00
Development Services Director	1.00	-	-	-
Development Services Technician	4.00	-	-	-
Engineering Assistant II	1.00	1.00	(1.00)	-
Landscape Architect	1.00	1.00	-	1.00
Lead Development Services Technician	1.00	-	-	-
Lead Public Works Inspector	1.00	1.00	-	1.00
Licensed Land Surveyor	-	-	1.00	1.00
Management Analyst	1.00	1.00	(1.00)	-
Permit Technician II	-	4.00	-	4.00
Permit Technician III	-	1.00	-	1.00
Planner II	3.00	3.00	(2.00)	1.00
Plans Examiner III	-	-	3.00	3.00
Principal Civil Engineer	1.00	1.00	-	1.00
Principal Planner	3.00	3.00	-	3.00
Program Specialist	1.00	1.00	-	1.00
Public Works Inspector	4.00	4.00	-	4.00
Senior Building Inspector	1.00	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	-	1.00
Senior Engineering Asst	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	-	1.00
Senior Office Specialist	3.00	3.00	-	3.00
Senior Planner	2.00	2.00	-	2.00
Transportation Planner	1.00	1.00	(1.00)	-
	57.99	58.59	-	58.59

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
<i>Code Enforcement</i>				
Code Enforcement Division Manager	-	-	1.00	1.00
Code Enforcement Officer II	-	-	9.00	9.00
Code Enforcement Officer III	-	-	1.00	1.00
Deputy City Manager/Development Services Dire	-	-	0.10	0.10
Office Specialist II	-	-	1.00	1.00
Senior Code Enforcement Officer	-	-	1.97	1.97
Senior Office Specialist	-	-	1.00	1.00
	-	-	15.07	15.07 **
Subtotal	57.99	58.59	15.07	73.66

COMMUNITY/CULTURAL SERVICES

Neighborhood Services

Accounting Technician	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	-	1.00
Aquatics Technician	3.00	3.00	1.00	4.00
Code Enforcement Manager	1.00	1.00	(1.00)	-
Code Enforcement Officer II	8.00	8.00	(8.00)	-
Code Enforcement Officer III	1.00	1.00	(1.00)	-
Community Resource Center Asst	4.00	4.00	-	4.00
Custodian	2.00	2.00	-	2.00
Housing and Neighborhood Services Director	1.00	1.00	-	1.00
Housing Administrator	1.00	1.00	-	1.00
Housing Program Manager	2.00	1.00	-	1.00
Housing Specialist I	8.00	8.00	(1.00)	7.00
Housing Specialist II	-	-	1.00	1.00
Housing Technician	3.00	2.00	-	2.00
Management Analyst	3.00	3.00	-	3.00
Office Specialist I	1.00	-	-	-
Office Specialist II	3.00	4.00	(1.00)	3.00
Parks and Recreation Division Manager	1.00	1.00	-	1.00
Program Specialist	2.00	2.00	-	2.00
Recreation Specialist I	1.00	1.00	(1.00)	-
Recreation Specialist II	4.00	4.00	1.00	5.00
Recreation Supervisor	4.00	3.00	1.00	4.00
Senior Code Enforcement Officer	2.00	3.00	(2.97)	0.03
Senior Management Analyst	1.00	-	-	-
Senior Office Specialist	1.00	1.00	(1.00)	-
Special Events Coordinator	-	1.00	-	1.00
Supervising Accountant	-	1.00	-	1.00
Supervising Housing Specialist	1.00	1.00	-	1.00
Subtotal	60.00	59.00	(12.97)	46.03 **

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

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Library				
Accounting Specialist II	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	-	1.00
Community Outreach Coordinator	1.00	1.00	-	1.00
Librarian I	-	-	2.00	2.00
Librarian II	2.00	2.00	-	2.00
Librarian II - 25 hr	1.00	1.00	(1.00)	- PT
Library Assistant	1.00	1.00	-	1.00
Library Assistant - 25 hr	1.00	1.00	-	1.00 PT
Library Director	1.00	1.00	-	1.00
Library Division Manager	2.00	2.00	-	2.00
Library Technician	4.00	4.00	-	4.00
Library Technician - 25 hr	2.00	2.00	-	2.00 PT
Library Technology Analyst	1.00	1.00	-	1.00
Literacy Coordinator	1.00	1.00	-	1.00
Principal Librarian	2.00	2.00	-	2.00
Senior Librarian	3.00	3.00	-	3.00
Senior Library Assistant	2.00	2.00	-	2.00
Subtotal	26.00	26.00	1.00	27.00

ENTERPRISE FUNDS

Water Utilities

Administrative Analyst II	2.00	2.00	-	2.00
Assistant City Attorney	0.07	0.07	0.43	0.50
Assistant City Manager	0.20	0.20	-	0.20
Assistant Engineer	1.00	1.00	-	1.00
Associate Chemist	1.00	1.00	-	1.00
Associate Engineer	1.25	1.25	-	1.25
Chief Plant Operator	3.00	3.00	1.00	4.00
CIP Manager III	1.00	1.00	-	1.00
City Attorney	-	-	0.07	0.07
City Engineer	0.05	0.05	-	0.05
City Manager	0.20	0.20	-	0.20
City Planner	0.10	0.10	-	0.10
Code Enforcement Officer I	-	-	1.00	1.00
Code Enforcement Officer II	1.00	1.00	(1.00)	-
Compliance Officer	1.00	1.00	-	1.00
Cross Connection Control Tech	1.00	1.00	-	1.00
Distribution Operator I	1.00	-	-	-
Distribution Operator II	3.00	1.00	-	1.00
Distribution Operator III	2.00	4.00	-	4.00
Environmental Compliance Inspector	1.00	1.00	-	1.00
Environmental Officer	2.00	2.00	-	2.00
Environmental Specialist I	5.00	4.00	(4.00)	-
Environmental Specialist II	-	1.00	4.00	5.00
Facilities Maintenance Scheduler	-	-	1.00	1.00
Geographic Information Systems Assistant	1.00	-	-	-

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Geographic Information Systems Specialist	1.00	2.00	-	2.00
Geographic Information Systems Supervisor	1.00	1.00	-	1.00
Instrumentation Supervisor	1.00	1.00	-	1.00
Instrumentation Technician I	2.00	2.00	1.00	3.00
Instrumentation Technician II	1.00	1.00	1.00	2.00
Laboratory Assistant	1.00	1.00	-	1.00
Laboratory Supervisor	1.00	1.00	-	1.00
Laboratory Technician	2.00	2.00	-	2.00
Lead Public Works Inspector	1.00	1.00	-	1.00
Maintenance Worker I	2.00	2.00	1.00	3.00
Maintenance Worker II	2.00	2.00	-	2.00
Management Analyst	1.00	1.00	1.00	2.00
Mechanical Technologist I	3.00	2.00	(2.00)	-
Mechanical Technologist II	3.00	4.00	4.00	8.00
Mechanical Technologist III	1.00	1.00	(1.00)	-
Meter Service Worker I	2.00	1.00	(1.00)	-
Meter Service Worker II	4.00	5.00	(1.00)	4.00
Meter Service Worker III	4.00	4.00	-	4.00
Meter Services Supervisor	1.00	1.00	-	1.00
Microbiologist	1.00	1.00	-	1.00
Office Specialist II	-	-	1.00	1.00
Plant Maintenance Supervisor	1.00	1.00	-	1.00
Principal Water Engineer	1.00	1.00	-	1.00
Public Works Inspector	1.00	1.00	-	1.00
Senior Chemist	1.00	1.00	-	1.00
Senior Civil Engineer	2.00	2.00	-	2.00
Senior Distribution Operator	1.00	1.00	-	1.00
Senior Environmental Specialist	2.00	2.00	-	2.00
Senior GIS Specialist	1.00	1.00	-	1.00
Senior Management Analyst	2.00	2.00	(1.00)	1.00
Senior Mechanical Technologist	-	-	1.00	1.00
Senior Meter Service Worker	1.00	1.00	-	1.00
Senior Office Specialist	1.00	1.00	(1.00)	-
Senior Utility Worker	2.00	2.00	-	2.00
Utility Supervisor	2.00	2.00	-	2.00
Utility Worker I	3.00	2.00	1.00	3.00
Utility Worker II	11.00	11.00	(2.00)	9.00
Utility Worker III	12.00	13.00	1.00	14.00
Wastewater Plant Operator I	3.00	-	-	-
Wastewater Plant Operator II	4.00	4.00	2.00	6.00
Wastewater Plant Operator III	15.00	18.00	2.00	20.00
Wastewater Plant Supervisor	2.00	2.00	1.00	3.00
Water Distribution Supervisor	1.00	1.00	-	1.00
Water Plant Operator I	-	1.00	(1.00)	-
Water Plant Operator II	1.00	1.00	(1.00)	-
Water Plant Operator III	9.00	9.00	2.00	11.00
Water Treatment Supervisor	1.00	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2019-20	FY 2020-21	changes	FY 2021-22
Water Utilities Director	1.00	1.00	-	1.00
Water Utilities Division Manager	3.00	3.00	-	3.00
Water Utilities Plant Electrician I	2.00	2.00	2.00	4.00
Water Utilities Plant Electrician II	1.00	1.00	-	1.00
Subtotal	149.87	149.87	12.50	162.37
Total City Authorized***	984.00	985.00	17.00	1,002.00

* Moved from City Manager to Human Resources FY 2020-21

** Code enforcement division moved from Neighborhood Services to Development Services FY 2021-22

*** 996 Full time positions and 6 part time positions

The total authorized positions are 1,380 consisting of full time, part time and hourly extra help, of which 45.23 are grant-funded.

HOURLY EXTRA HELP POSITIONS

Department Description	Authorized Position Name	Total
City Clerk	Professional Assistant	1.00
City Clerk Total		1.00
City Manager	Consulting Assistant	1.00
City Manager Total		1.00
Human Resources	Professional Assistant	1.00
	Technical Assistant	1.00
Human Resources Total		2.00
Library	Intern	4.00
	Library Aide	10.00
	Maintenance Assistant	1.00
	Office Assistant	7.00
	Professional Assistant	9.00
	Technical Assistant	9.00
Library Total		40.00
Development Services	Consulting Assistant	3.00
	Intern	1.00
	Professional Assistant	1.00
	Technical Assistant	1.00
Development Services Total		6.00
Public Works	Consulting Assistant	1.00
	Intern	1.00
	Maintenance Assistant	7.00
	Office Assistant	1.00
	Professional Assistant	4.00
Public Works Total		14.00
Water Utilities	Intern	1.00
	Professional Assistant	10.00
Water Utilities Total		11.00
Harbor	Maintenance Assistant	1.00
	Office Assistant	2.00
Harbor Total		3.00
Fire Department	Beach Lifeguard I	68.00
	Beach Lifeguard II	19.00
	Consulting Assistant	2.00
	Office Assistant	1.00
	Professional Assistant	7.00
	Technical Assistant	5.00
Fire Department Total		102.00
Measure X	Emergency Medical Technician	19.00
Measure X Total		19.00
Neighborhood Services	Lead Seasonal Lifeguard Pool	16.00
	Maintenance Assistant	1.00
	Office Assistant	3.00
	Professional Assistant	2.00
	Seasonal Aquatics Adventure Instructor	13.00
	Seasonal Lifeguard Pool	57.00
	Seasonal Recreation Leader I	10.00
	Seasonal Recreation Leader II	57.00
	Technical Assistant	2.00
Neighborhood Services Total		161.00
Police Department	Beach Safety Officer	5.00
	Consulting Assistant	7.00
	Office Assistant	1.00
	Police Cadet	4.00
	Professional Assistant	1.00
Police Department Total		18.00
Grand Total		378.00

GRANT-FUNDED POSITIONS

Department	Business Unit	Authorized Position Name	PCN	FTE
Library				8.70
	<i>Teens Work > 836165820272</i>			
		Intern	XLB040	1.00
		Intern	XLB041	1.00
		Intern	XLB042	1.00
		Intern	XLB043	1.00
		Professional Assistant	XLB039	1.00
	<i>Early Learning/Community Info Hub > 836165920272</i>			
		Librarian I	AD27LB02	1.00
	<i>Literacy Programs > 836157021272</i>			
		Professional Assistant	XLB037	1.00
		Technical Assistant	XLB020	0.70
	<i>STEAM Summer Enrichment LSTA</i>			
		Professional Assistant	XLB036	1.00
Development Services				3.00
	<i>Code Enforcement CDBG > 921465100237</i>			
		Code Enforcement Officer II	CS09NS06	1.00
		Code Enforcement Officer II	CS09WA02	1.00
	<i>Neighborhood Traffic Improvement</i>			
		Consulting Assistant	XDS013	1.00
Neighborhood Services				26.53
	<i>4 Kids Sake Aftrschl > 921634700237</i>			
		Seasonal Recreation Leader II	XNS013	1.00
	<i>Community Resource Centers > 921115300237</i>			
		Community Resource Center Assistant	AD01NS01	0.20
		Community Resource Center Assistant	AD01NS02	1.00
	<i>Housing Grant Programs > 900010101</i>			
		Accounting Technician	AC08NS01	1.00
		Administrative Secretary	AD13NS03	0.90
		Housing Administrator	MG54NS01	1.00
		Housing and Neighborhood Services Director	EX07NS01	0.70
		Housing Program Manager	MG10NS03	1.00
		Management Analyst	AD67NS01	1.00
		Office Specialist II	AD01NS03	1.00
		Office Specialist II	AD01NS04	1.00
		Supervising Accountant	AD75NS01	0.73
		Technical Assistant	XNS063	1.00
		Housing Specialist II	AD45NS02	1.00
	<i>Hsng Sct8 Vouchers-CDC > 923475200283</i>			
		Housing Specialist I	AD45NS01	1.00
		Housing Specialist I	AD45NS03	1.00
		Housing Specialist I	AD45NS04	1.00

GRANT-FUNDED POSITIONS

Department	Business Unit	Authorized Position Name	PCN	FTE
	<i>Hsng Sct8 Vouchers</i>	Housing Specialist I	AD45NS06	1.00
		Housing Specialist I	AD45NS07	1.00
		Housing Specialist I	AD45NS09	1.00
		Housing Specialist I	AD45NS10	1.00
		Housing Technician	AD08NS03	1.00
		Housing Technician	AD19NS01	1.00
		Office Assistant	XNS019	1.00
		Office Assistant	XNS092	1.00
		Supervising Housing Specialist	AD62NS01	1.00
	<i>Teen Programs > 921634600237</i>	Seasonal Recreation Leader II	XNS014	1.00
	<i>CDBG-CV > 821166219237</i>	Technical Assistant	XNS122	1.00
Police Department				7.00
	<i>Latent Print Examiner > 836161519272</i>	Latent Print Examiner	PO33PO01	1.00
	<i>COPS 2020 > 817140420217</i>	Police Cadet	XPO020	1.00
		Police Cadet	XPO021	1.00
	<i>OUSD Resource Officers > 817144321272</i>	Police Officer	PO17P161	1.00
		Police Officer	PO17P163	1.00
		Police Officer	PO17P178	1.00
		Police Officer	PO17PO22	1.00
Grand Total				45.23

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

The Fiscal Year 2021-22 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 14, 2021, 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 2021-22 operating budget. The capital improvement program budget was also reviewed at the workshop. The budget priorities were incorporated in the proposed FY 2021-22 budgets as approved at the conclusion of the workshop. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvement Program Budgets.

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



THE CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

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

LEVEL OF CONTROL AND CHANGES TO ADOPTED BUDGET

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

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

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

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

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

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

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

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

Transfers between funds require approval by the City Council.

BUDGETARY BASIS

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

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



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

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

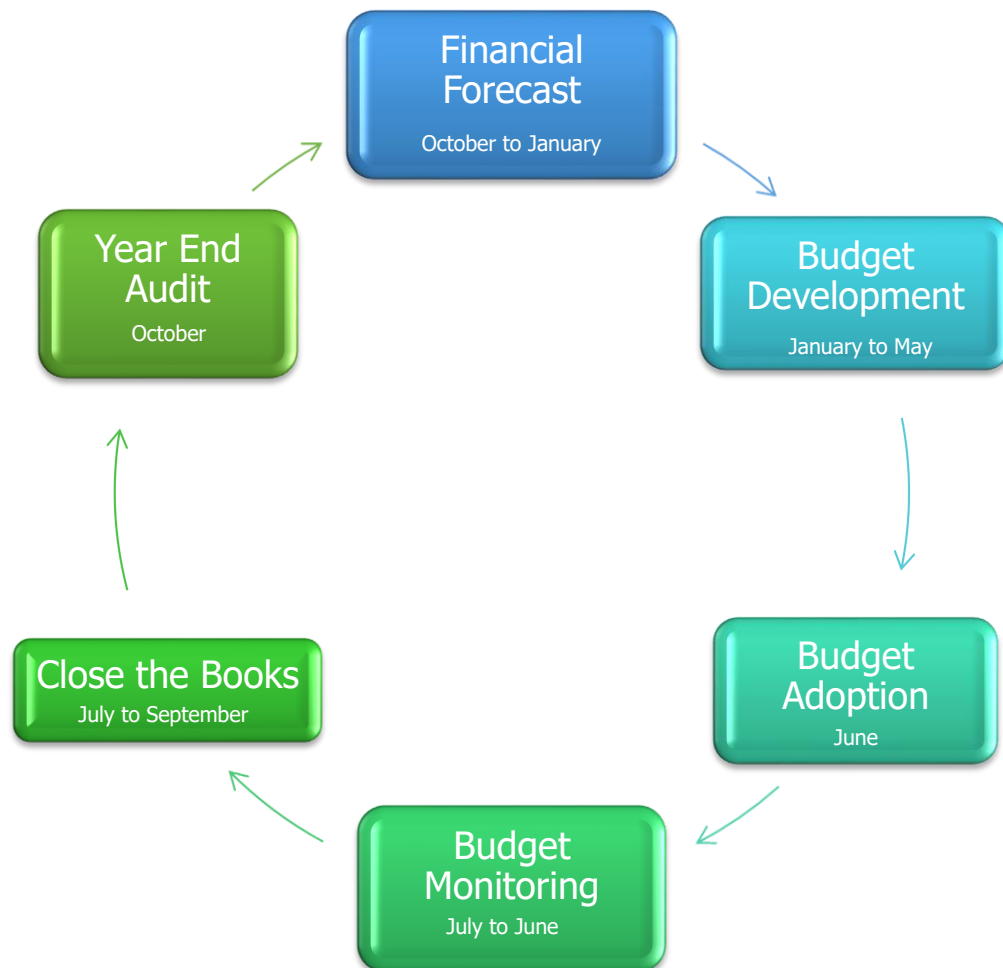
COST ALLOCATION

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

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

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





BUDGET CALENDAR

DATES	TASKS	PARTIES INVOLVED
Oct 22, 2020	Internal service changes and cost drivers due to Finance	Internal Service Depts
Dec 17, 2020	Measure X Community Oversight Committee review spending plan	Assistant City Manager
Jan 11, 2021	Finance to contact all departments to verify current Questica users and their roles. New Questica users are to be submitted to Finance	Budget Mgmt Analyst
Jan 15, 2021	Mid-year operating and CIP budget adjustments due to Finance	All Departments
Jan 19, 2021	Budget Kickoff Meeting - 10am Council Chambers/Skype	All Departments
Jan 25 - 29, 2021	Questica Training – All Departments - upon request - email Finance Budget Group	Budget Mgmt Analyst
Feb 3, 2021	Fiscal Years 2021-2026 Five-Year Forecast presented at Council meeting	Finance Director
Feb 12, 2021	Last day to promote General fund budget to Finance	All Departments
Feb 19, 2021	City Engineer promotes CIP to Finance	City Engineer
Feb 22-25, 2021	Preparation of operating budget documents and meet with departments	Finance Director
Feb 23, 2021	Create comparative appropriation by category report in Questica	Budget Manager
Feb 24, 2021	Provide General Fund Budget Requests to Assistant City Manager	Budget Manager
Feb 24, 2021	Mid-Year Report (Quarterly Report) presented to Council. To include any recommended adjustments to the FY 2020-21 budget	Finance Director
Feb 26, 2021	Last day to promote non-general fund budgets to Finance - Goals, accomplishments, photographs and performance measures due	Directors, All Departments
Mar 2021	Measure X Community Oversight Committee review spending plan	Assistant City Manager
Apr - May 2021	Make any requested changes by City Manager's office and update all documents	Budget Division
Apr 1, 2021	Draft Operating and CIP budget document to Asst City Manager	Finance Director
Apr 14, 2021	Council Budget workshop	City Council, City Manager, Directors
April 20, 2021	Utilities Commission reviews and recommends the Water Utilities Operating and Capital Budget	Water Utilities Department Staff
May 3, 2021	Work with City Clerk and CAO to publish public hearing notice in Union Tribune	Finance
May 19, 2021	Third Quarter Quarterly Report presented to Council	Finance Director
May 2021	Planning Commission reviews CIP Program for General Plan Conformity Determination	DSD Staff
Jun 2, 2021	Council Meeting - Public hearing for Budget Adoption	
Jul 31, 2021	Publish Adopted Budget Book	Budget Division

TAX APPROPRIATIONS LIMIT

TEN YEAR HISTORY

Fiscal Year	Price Adjustment		Population Adjustment		Total Adjustment	Appropriations Limit
2012-13	1.0377	X	1.0082	=	1.0462	\$316,679,678
2013-14	1.0512	X	1.0050	=	1.0565	\$333,350,275
2014-15	0.9977	X	1.0094	=	1.0071	\$336,683,778
2015-16	1.0382	X	1.0052	=	1.0436	\$351,368,641
2016-17	1.0537	X	1.0059	=	1.0599	\$371,329,365
2017-18	1.0369	X	1.0035	=	1.0405	\$386,386,808
2018-19	1.0367	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

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

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

SAMPLE PROPERTY TAX

WHERE DOES MY PROPERTY TAX GO?

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

The City of Oceanside receives \$0.196 of every property tax dollar collected. 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. 528680
4 DOCUMENT DATE 08-20-08
5 OWNER OF RECORD ON JANUARY 1, 2018 TAXPAYER PROPERTY INC.

6 DESCRIPTION VALUES & EXEMPTIONS

DESCRIPTION	VALUES & EXEMPTIONS
LAND	\$ 119457
IMPROVEMENTS	140535
TOTAL & 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 1/01/18 1439.97
11 2nd Installment 02/01/18 1439.97
12 TOTAL DUE 2879.94

YOUR TAX DISTRIBUTION

AGENCY	RATE / CONTACT #	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	2529.93
VOTER APPROVED BOND:		
SAN DIEGO COUNTY	NET 0.00680	171.82
UNIFIED SCHOOL	NET 0.09575	242.34
COMMUNITY COLLEGE	NET 0.01786	45.18
METRO WATER DISTRICT	NET 0.00610	15.43
COUNTY WTR AUTHORITY	NET 0.00075	1.70
TOTAL ON NET VALUE	1.12726	2851.68

YOUR TAX DISTRIBUTION

AGENCY	RATE / CONTACT #	TAX AMOUNT
FIXED CHARGE ASSMTS:		
CO MOSQUITO/RAT CTRL	(858) 694-2888	3.00
MIRA MESA MOUNT	(619) 531-6779	3.76
MWD WTR STANDBY CHRG	(619) 753-4864	11.50
CWA WTR AVAILABILITY	(858) 522-6518	10.00
TOTAL DISTRIBUTION AMOUNT		2879.94

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 15, 2019
\$ 1583.97

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. 15, 2018
\$ 1583.97

GENERAL FUND REVENUE SOURCES

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

GENERAL FUND REVENUES

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

Table 1

(in millions)	Adopted	Adopted	
General Fund Budgeted Revenues	FY 2020-21	FY 2021-22	% change
Property Taxes	\$ 68.60	\$ 74.51	8.60%
Sales & Use Taxes	21.35	24.14	13.06%
Transient Occupancy Tax	5.90	7.09	20.08%
All Other Taxes	3.46	4.00	15.51%
Ambulance Billing	5.22	5.27	0.96%
Charges for Service	12.05	14.24	18.19%
Fines and Forfeitures	3.77	3.73	-1.00%
Intergovernmental	0.53	0.41	-22.01%
Licenses and Permits	5.92	3.87	-34.65%
Other Revenue & Transfers	22.03	22.26	1.06%
Franchise Fees	4.28	4.26	-0.66%
Use of Money & Property	4.92	7.39	50.44%
Subtotal	\$ 158.03	\$ 171.17	8.31%
Investment Clearing	1.36	1.11	-18.38%
Measure X - Local Sales & Use Tax	11.46	15.12	31.94%
Grand Total	\$ 170.85	\$ 187.40	9.68%

Taxes constitute 67 percent of General Fund revenues, and are proposed to increase approximately 12.7 percent in FY 2021-22, Primarily due to the continued growth with new homes being built along with new commercial properties and hotels which will result in consistent incremental increases in property tax and transient occupancy tax over the next several years.

Measure X FY 2021-22 revenue is forecasted at \$15.12M. Measure X is an additional temporary one-half percent transaction and use tax for seven years effective April 1, 2019. As part of the City Council’s Responsible Spending Pledge, the revenues generated by Measure X are to be used to improve infrastructure and maintain/improve the delivery of public safety services consistent with the ballot question that was approved by voters. An overview of the programs and projects funded by Measure X is included on page 41.

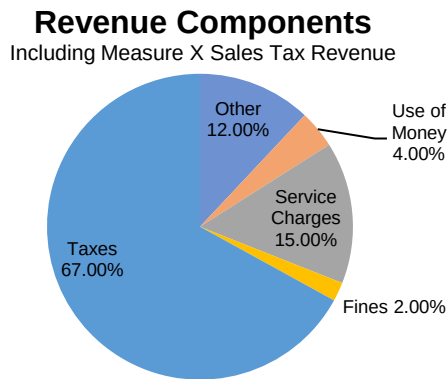
GENERAL FUND REVENUE SOURCES

Table 2 reflects the tax component of the General Fund revenues.

Table 2

Tax Breakdown	Adopted FY 2021-22	% of All GF Taxes
Property Tax	\$74,505,579	59.67%
Sales & Use Tax	\$24,140,379	19.34%
Measure X - Local Sales & Use Tax	\$15,119,280	12.11%
Transient Occupancy Tax	\$7,087,149	5.68%
Business License Tax	\$3,000,000	2.40%
Card Room Tax	\$1,000,031	0.80%
Total Taxes	\$124,852,418	100.00%

Chart 1



Property Taxes – are the City’s largest revenue source representing 40 percent of the total General Fund revenue. They are derived from a portion of the 1 percent property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1 percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2 percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. The overall property tax revenue is projected to increase approximately 8.6 percent from last year’s budget, which is attributed to an increase in current secured and unsecured tax projections, along with an increase in property transfer taxes based on historical trending. These projections were prepared with assistance from our property tax consultants who monitor all of Oceanside’s assessed valuations.

GENERAL FUND REVENUE SOURCES

Chart 2

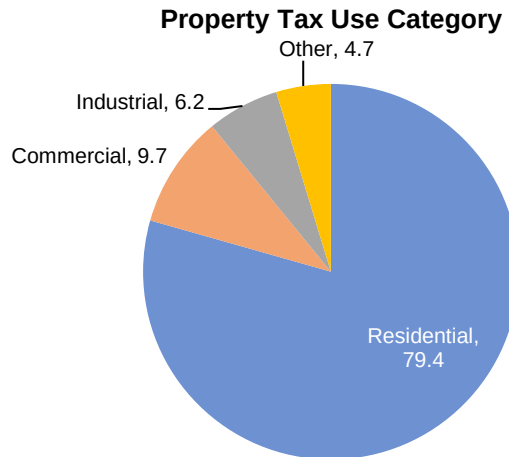


Chart 2 portrays the use categories from which property taxes are derived. Residential is the largest component and is most affected by the 2.0 percent CPI upward adjustment allowed under Proposition 13.

Sales & Use Taxes – are the City's second largest revenue source representing 21 percent of the total General Fund revenue. The California Department of Tax & Fee Administration (CDTFA) collects sales tax receipts from the sale of tangible personal property.

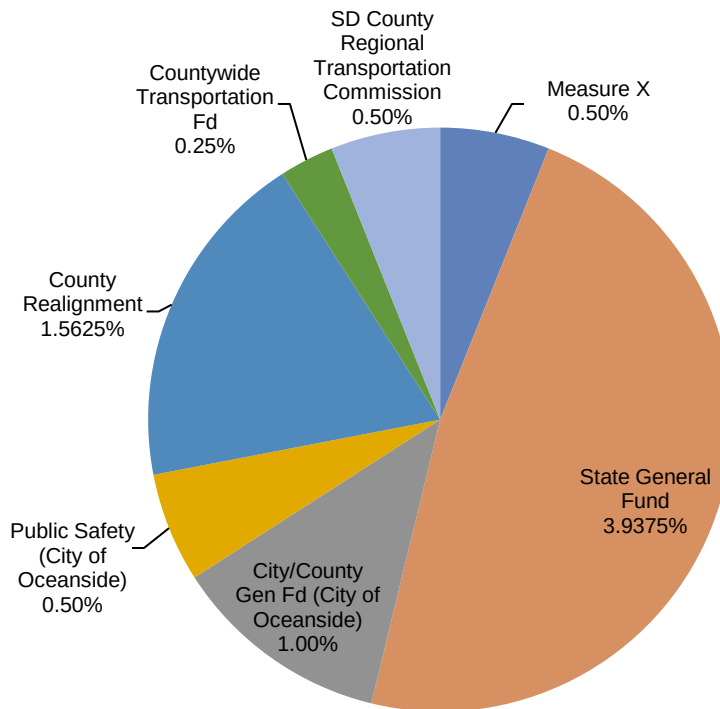
The sales tax rate in Oceanside increased from 7.75 percent to 8.25 percent. The increase is a result of Oceanside voters-approved Measure X, which is an additional temporary one-half percent transaction and use tax for seven years effective April 1, 2019. The FY 2021-22 budgeted revenue for Measure X is \$15.12M.

In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives 1 percent of the total based on sales within its jurisdiction. In addition, Oceanside receives 0.5 percent from the passage of Measure X. Another component of the sales tax revenues received by the City is the safety sales tax, also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes. Of the remaining 6.75 percent collected by CDTFA, 0.25 percent is allocated to the San Diego County Transportation District, and 0.5 percent is allocated to the San Diego Improvement Program (TransNet) which was approved by San Diego County voters in 1987 and renewed in 2008 for an additional 40-year term. The remaining 6 percent is retained by the State. Chart 3 illustrates the breakdown of the 8.25 percent sales tax rate in Oceanside.

GENERAL FUND REVENUE SOURCES

Chart 3

8.25% Sales Tax Rate Breakdown

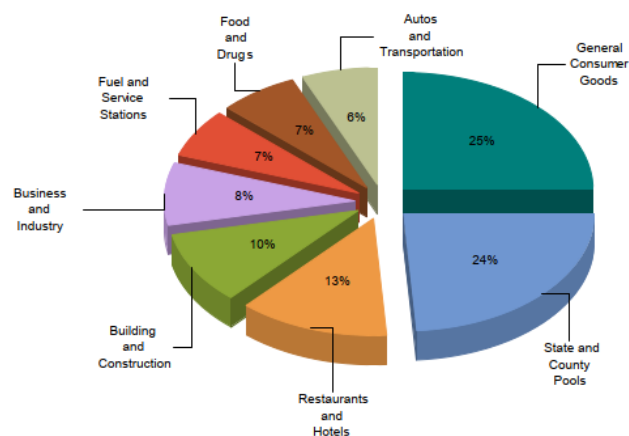


The sales tax revenue projection for FY 2021-22 reflects an increase of 8.31 percent compared to last fiscal year. The expected increase is due to economic recovery following the adjusted decrease of 8.1 percent in the previous year. The 8.31 percent increase does not include the additional Measure X sales tax revenue.

Chart 4 identifies the composition of Oceanside's sales categories for calendar year 2020.

Chart 4

Sales Tax Revenue Categories



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. The City expects a 1.0 percent increase in FY 2021-22.

Charges for Services – this category includes charges for services such as building, planning, fire and engineering plan checks, inspections, document reviews and recreation classes. An increase of 18.2 percent is expected partially due to a category adjustment moving parking machine collection revenue from License and Permits.

Fines & Forfeitures – the majority of fines consist of motor vehicle, traffic fines, parking violation fines and towing fines. Fines/Forfeitures are expected to decrease 1.0 percent.

Intergovernmental – the revenue in this category rely on various public safety grants which are difficult to project (Drug Enforcement Administration, Peace Officer Standards & Training, and other federal grants) revenue is expected increase slightly. A decrease of 22.0 percent is expected in FY 2021-22

Licenses & Permits – this category includes licenses and permits for building, special events and right of ways. A decrease of 34.6 percent is expected due to the parking machine collection revenue moving to the charges for services category beginning in FY 2021-22.

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. Revenues from these taxes are expected to decrease by 0.7 percent due to increases in internet-based options.

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

Transient Occupancy Taxes – is known as the hotel bed tax or by the acronym "TOT". The City of Oceanside imposes a 10 percent tax on the rent of all transient lodging facilities in the City, using current room rates and the existing residential units being utilized as short-term rentals via websites such as Airbnb, VRBO, Flipkey and others. An expected 20.1 percent increase is expected based on the economic rebound of the economy after revisions were made to the FY 2020-21 adopted budget expecting a decrease of 29.3 percent due to the COVID-19 pandemic.

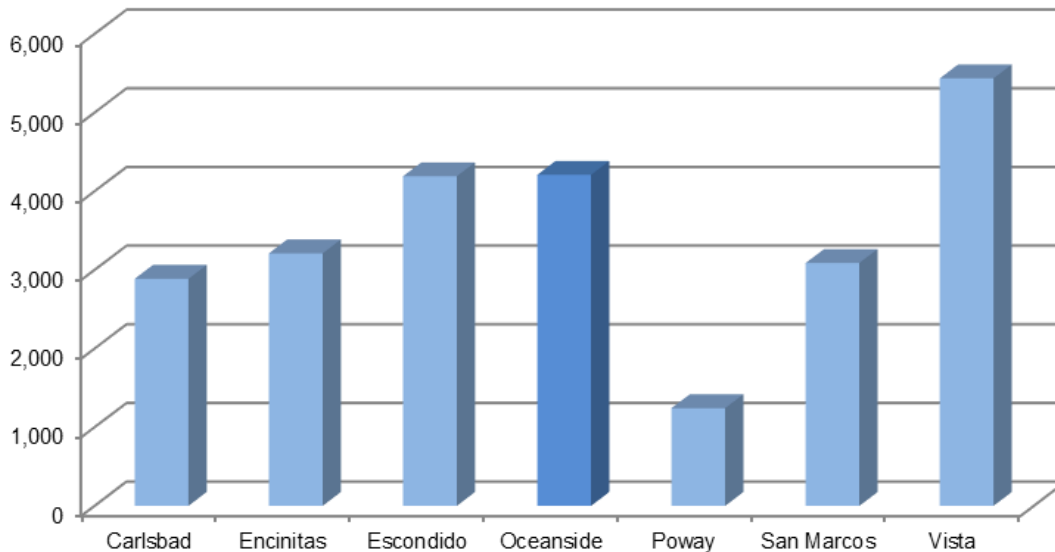
Use of Money & Property – rentals and leases collected on city-owned property constitute the largest portion of this revenue category, and are expected to increase by 50.4 percent from the previous fiscal year. This increase is based on the economic rebound expected after the decreased gross receipts by businesses paying a percentage rent for FY 2020-21 due to the onset of the COVID-19 pandemic and accompanying economic disruptions.

GENERAL FUND BALANCE DETAIL

Fund Balance (in millions)	Actual 6/30/19	Actual 6/30/20
NONSPENDABLE		
Inventory	\$ 20,890	\$ 25,665
Prepaid Items	150,395	92,923
Advances to Other Funds	1,669,191	1,664,402
Property/Land	700,000	700,000
Total Nonspendable	\$ 2,540,476	\$ 2,482,990
RESTRICTED		
Pension Stabilization (Section 115 Trust)	\$ 544,023	\$ 11,148,456
Total Restricted	\$ 544,023	\$ 11,148,456
COMMITTED		
Healthy City Fund	\$ 20,413,909	\$ 20,424,871
Employment Leave	-	-
Total Committed	\$ 20,413,909	\$ 20,424,871
ASSIGNED		
Public safety	\$ 511,913	\$ 326,913
Parks and recreation	76,441	51,241
Post employment leave	2,898,466	2,546,609
Employee compensation	500,000	500,000
Workers compensation	7,633,000	7,633,000
Infrastructure	13,781,070	10,649,600
San Luis Rey River	-	-
Revenue/economic stabilization	9,228,477	9,231,218
Oceanside Museum of Art	50,000	-
Oceanside Agri Tourism	-	50,000
PERS supplemental reserve	11,043,112	11,043,112
PERS unfunded liability	3,572,338	-
General and long-term planning	1,578,686	980,682
Other	978,062	995,194
Total Assigned	\$ 51,851,565	\$ 44,007,569
UNASSIGNED		
Unassigned	\$ 1,537,041	\$ (462,703)
Total Unassigned	\$ 1,537,041	\$ (462,703)
GRAND TOTAL	\$ 76,887,014	\$ 77,601,183

COMPARATIVE DATA TO SURROUNDING CITIES

RESIDENTS PER SQUARE MILE



CITY	Population 2021*	Square miles	Residents per square mile
Carlsbad	115,501	40.00	2,888
Encinitas	62,289	19.40	3,211
Escondido	151,688	36.20	4,190
Oceanside	176,754	42.00	4,208
Poway	48,936	39.40	1,242
San Marcos	96,302	31.19	3,088
Vista	103,268	19.00	5,435

* Department of finance January 2021

Oceanside is the third largest city in San Diego County, and features distinct neighborhoods with unique characteristics. The City's topography is a series of hills and valleys running to the ocean. Established in 1888, while many of Oceanside's neighborhoods are master planned communities, there is also a wide assortment of small housing developments, built at different times and taking advantage of specific locations and supplies of land, each with different price points. This diversity in the housing stock gives Oceanside its unique identity and community characteristic with regard to its neighborhoods. Oceanside's growth rate is slowing as the land supply is shrinking; however, over 650 new housing units have opened in the downtown area in the past three years bringing new residents with average incomes of over \$94,000 annually. The 2021 City population estimate is 176,754, citywide average household income is \$105,228, a labor force of 86,044 people and approximately 6,400 businesses. The top business clusters include healthcare, biotech/medtech, food and beverage manufacturing, action sports, and agriculture.

COMPARATIVE DATA TO SURROUNDING CITIES

Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally, Oceanside is part of the Coastal Rail Trail system, with over 12 miles of dedicated class 1 bike trails that add to the overall quality of life of the City. Oceanside is also home to 3.5 miles of wide, sandy beaches, a 1,962-foot municipal fishing pier, and a 1,000-slip harbor with unique restaurants and shops. The cultural activities that Oceanside has to offer include the California Surf Museum, the Oceanside Museum of Art, Artist Alley, the Sunset Market, attended by over 7,000 people per week, and the Mission San Luis Rey continues to be a staple within the Oceanside community. In addition to recreational and cultural amenities, Oceanside offers a variety of visitor accommodations, including the new Mission Pacific Hotel and Seabird Resort. The world-class properties opened in Spring 2021 and add nearly 400 rooms to Oceanside's hotel inventory, in addition to new fine dining and retail offerings. All of these amenities attract over 6 million visitors per year to Oceanside. Oceanside's location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San Diego, Point Loma Nazarene University, and the University of San Diego. Oceanside is also home to Mira Costa Community College, with more than 8,000 students per semester, the original campus, administrative center and new Community Learning Center.

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



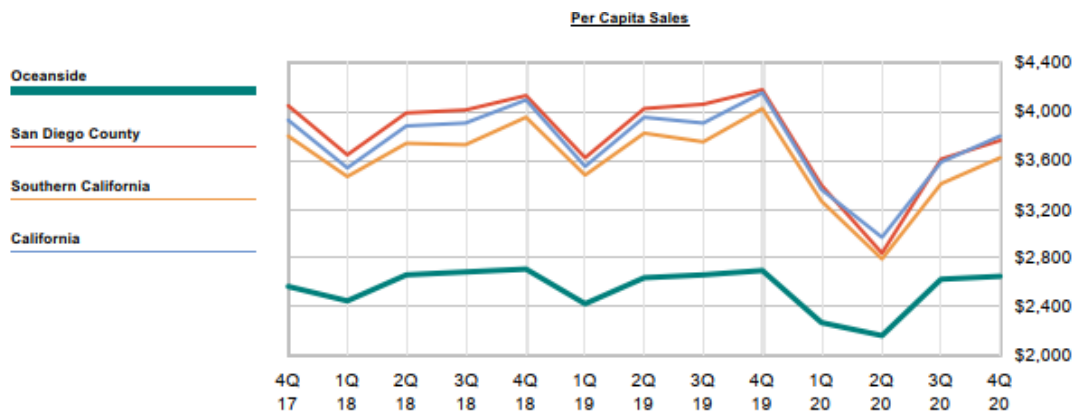
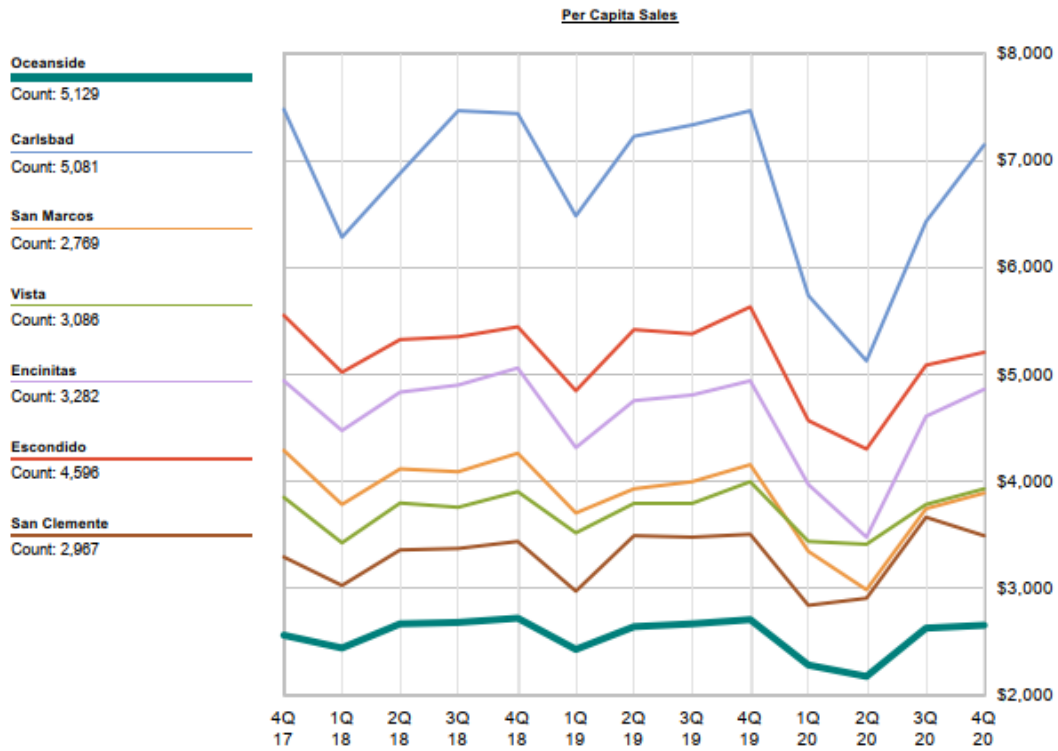
Based on the total estimated population for 2021 at 176,754 and the FY 2020-21 estimated sales tax revenue of \$21.35 million, each individual citizen in Oceanside contributes \$121 in annual sales tax revenue. On a local level, Oceanside has experienced a modest gain in the economy. Oceanside's downtown activity continues to develop with additional structured parking, high-end for-rent residential properties, 4-star resort hotel and retail developments that increase day and evening population. As new investment continues in to the City, Oceanside's downtown area will be the destination of choice for locals and visitors alike.

* Source: Department of Finance and Environics Analytics

SALES TAX COMPARISON



CITY OF OCEANSIDE AGENCY COMPARISONS



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

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2021	Principal Retired	Outstanding Principal June 30, 2022	FY 2021-22 Principal Debt Service Payment	Source of Funds	Retirement Year
GENERAL DEBT OBLIGATIONS						
HUD 108 Loan Series 2019-A - Refinancing of original HUD loan 2008-A for Fire Station #7	\$ 1,861,000	\$ 352,000	\$ 1,670,000	\$ 191,000	CDBG	2028
2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities	\$ 1,635,000	\$ 6,090,000	\$ 840,000	\$ 795,000	General Fund	2022
2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project	\$ 1,800,291	\$ 10,326,602	\$ 907,138	\$ 893,153	General Fund; Water Fund; SLRR Major Water Course Fund	2023
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$ 1,909,894	\$ 2,821,133	\$ 1,490,560	\$ 419,334	Lighting District Fund	2025
2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$ 17,050,000	\$ 14,970,000	\$ 13,330,000	\$ 3,720,000	All City Funds	2025
2017 SDG&E Energy Efficiency On Bill Financing Program Loans -Capital for Street Light Retrofit Project	\$ 100,040	\$ 69,151	\$ 82,384	\$ 17,656	General Fund; Lighting District Fund; City Bldg. Service Fund	2027
2019 Oceanside Public Financing Authority Lease Revenue Bonds - El Corazon Aquatics Center Project)	\$ 22,745,000	\$ -	\$ 22,745,000	\$ -	General Fund	2049
ENTERPRISE DEBT OBLIGATIONS						
2013 Oceanside Water Revenue Refunding Bonds - Refunded 98 Water Revenue Bonds and 2003 Water System COPS, and provided funds for various water capital projects	\$ 9,820,000	\$ 9,670,000	\$ 8,540,000	\$ 1,280,000	Water Fund	2033
2020 Water Revenue Bonds* - Acquisition and construction of various capital improvements to the Water System.	\$ 24,940,000	\$ 335,000	\$ 24,495,000	\$ 445,000	Water Fund	2051
2007 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$ 13,872,645	\$ 34,900,347	\$ 11,196,377	\$ 2,676,268	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital projects	\$ 4,535,000	\$ 10,600,000	\$ 3,970,000	\$ 565,000	Sewer Fund	2028
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement	\$ 1,659,371	\$ 14,378	\$ 1,654,086	\$ 5,285	Airport Fund	2043
2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept. of Boating and Waterways Loans	\$ 305,000	\$ 1,660,000	\$ 205,000	\$ 100,000	Harbor Fund	2023
2016 Harbor District Loan From Fleet Management Fund - Crystaliner Vessel	\$ 384,982	\$ 115,018	\$ 361,214	\$ 23,768	Harbor Fund	2036

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2020	Principal Retired	Outstanding Principal June 30, 2021	FY 2020-21 Principal Debt Service Payment	Source of Funds	Retirement Year
SPECIAL ASSESSMENTS (NON-CITY DEBT) OBLIGATIONS						
2013 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2002 Bonds	\$ 8,865,000	\$ 2,310,000	\$ 8,390,000	\$ 475,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2000-1 Ocean Ranch 2004 Bonds	\$ 10,300,000	\$ 1,455,000	\$ 9,950,000	\$ 350,000	Special Assessment	2034
2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds	\$ 4,180,000	\$ 2,505,000	\$ 3,930,000	\$ 250,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2004 Bonds	\$ 7,390,000	\$ 3,455,000	\$ 6,975,000	\$ 415,000	Special Assessment	2034
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds	\$ 4,795,000	\$ 2,210,000	\$ 4,485,000	\$ 310,000	Special Assessment	2033
2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds	\$ 8,475,000	\$ 585,000	\$ 8,260,000	\$ 215,000	Special Assessment	2038

* Closing date of July 23, 2020

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

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

SUBJECT:
Financial Policies

POLICY NUMBER 200-13
ADOPTED 6-6-12

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

Operating Budget Policies

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

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

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- 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.

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Capital Budget Policies

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

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

Fund Balance Policies

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

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

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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.

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

Revenue Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

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

Expenditure Policies

Expenditures of available resources are guided by the following policies:

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

OCEANSIDE CITY COUNCIL POLICY

SUBJECT:
DEBT POLICY

POLICY NUMBER 200-14
ADOPTED 2-1-17

SECTION I: PURPOSE OF DEBT POLICY

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

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

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

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

OCEANSIDE CITY COUNCIL POLICY

SECTION II: DEBT FINANCING OBJECTIVES

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

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

SECTION III: DEBT LIMITS**A. PURPOSE AND NEED FOR FINANCING**

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

1. Long-Term Capital Improvements

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

2. Essential Vehicle and Equipment Needs

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

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

OCEANSIDE CITY COUNCIL POLICY

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.

OCEANSIDE CITY COUNCIL POLICY

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

OCEANSIDE CITY COUNCIL POLICY

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

OCEANSIDE CITY COUNCIL POLICY

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

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

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

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

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

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

C. POST-ISSUANCE TAX COMPLIANCE PROCEDURES

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

1. Post-Issuance Compliance Requirements

a. External Advisors / Documentation

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

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.

OCEANSIDE CITY COUNCIL POLICY

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.

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RESOLUTION NO. 21-R0404-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN
APPROPRIATION LIMIT FOR THE FISCAL YEAR 2021-22 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 2021-22, beginning July 1, 2021; and

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

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

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

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit for Fiscal Year 2021-22, as set forth in the attached Exhibit "A" is \$459,640,369 for FY 2021-22.

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

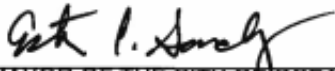
3 PASSED AND ADOPTED by the City Council of the City of Oceanside,
4 California, this 2nd day of June, 2021, by the following vote: 5-0

5 AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS

6 NAYS: NONE

7 ABSENT: NONE

8 ABSTAIN: NONE

9 
10 MAYOR OF THE CITY OF OCEANSIDE

11 ATTEST:

APPROVED AS TO FORM:

12 
13 CITY CLERK

14 
CITY ATTORNEY

EXHIBIT "A"

CITY OF OCEANSIDE
Schedule of Annual Appropriations and Limitation
For Fiscal Year 2021-2022

	<u>2021-2022</u>
Cumulative Growth Rate	1.057%
Appropriations Limit	\$459,640,369
Projected Revenues from Proceeds of Taxes	\$115,489,037
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$344,151,332
Percentage under Appropriation Limitation	74.87%

Article XIII B of the California Constitution, more commonly known as the Annual Appropriation Limitation or "Gann Limit", specifies the amount of allowable revenue the City of Oceanside can appropriate from the proceeds of taxes. The City's Appropriation Limitation is projected to be approximately \$459.6 million or 74.87% below its Gann Limit for the Fiscal Year 2021-2022. In accordance with Proposition 111 and SB 88 (Chapter 60/90) the Appropriation Limitation is calculated utilizing a format based on the percentage of growth in California Per Capita Income and City population.

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RESOLUTION NO. 21-R0405-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2021-22**

WHEREAS, an Operating Budget for Fiscal Year 2021-22 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 14, 2021, and at a public hearing on June 2, 2021, 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 2021-22, and effective as of July 1, 2021 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, 2021, and carried forward to the Fiscal Year 2021-22.

SECTION 3. That the Fiscal Year 2021-22 Operating Budgets on file with the City Manager are hereby approved.

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1	PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2	2nd day of June, 2021, by the following vote: 5-0
3	AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS
4	NAYS: NONE
5	ABSENT: NONE
6	ABSTAIN: NONE
7	
8	 MAYOR OF THE CITY OF OCEANSIDE
9	
10	ATTEST: APPROVED AS TO FORM:
11	 CITY CLERK
12	 CITY ATTORNEY
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17	A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
18	OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
19	BUDGET FOR THE FISCAL YEAR 2021-22
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RESOLUTION NO. 21-R0406-1

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X
(SALES TAX) OPERATING BUDGET FOR THE FISCAL YEAR
2021-22**

WHEREAS, a Measure X Operating Budget for Fiscal Year 2021-22 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Measure X Operating Budget at a workshop held on April 14, 2021, and at a public hearing on June 2, 2021, 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 2021-22, and effective as of July 1, 2021 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, 2021, and carried forward to the Fiscal Year 2021-22.

SECTION 3. That the Fiscal Year 2021-22 Measure X Operating Budgets on file with the City Manager are hereby approved.

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1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 2nd day of June, 2021, by the following vote: 5-0

3 AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, 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 
13 CITY ATTORNEY

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17 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
18 OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X
19 OPERATING BUDGET FOR THE FISCAL YEAR 2021-22
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RESOLUTION NO. 21-R0407-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL
IMPROVEMENTS PROGRAM BUDGET FOR FISCAL YEAR 2021-
22

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2021-22 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 14, 2021 and at a public hearing on June 2, 2021, 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 2021-22, and effective as of July 1, 2021 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, 2021 and carried forward to the Fiscal Year 2021-22.

SECTION 3. That the Capital Improvements Program budget for Fiscal Year 2021-22 on file with the City Manager is hereby approved.

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

7 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
 8 2nd day of June 2021, by the following vote: 5-0

9 AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS

10 NAYS: NONE

11 ABSENT: NONE

12 ABSTAIN: NONE

13 
 14 MAYOR OF THE CITY OF OCEANSIDE

16 ATTEST:

APPROVED AS TO FORM:

17 
 18 City Clerk

19 
 20 City Attorney

21 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
 22 OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL
 23 IMPROVEMENT PROGRAM BUDGET FOR FISCAL YEAR 2021-
 24 22

RESOLUTION NO. 21-R0408-1**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE MAKING FINDINGS REQUIRED BY
GOVERNMENT CODE SECTION 66001(d) CONCERNING THE
COLLECTION OF DEVELOPMENT IMPACT FEES**

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

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

WHEREAS, the staff report and the Five-Year Capital Improvement Budget FY 2021-22 includes the factual basis for the findings required by Government Code section 66001(d)(1)(A)-(D)

The City Council of the City of Oceanside does resolve as follows:

SECTION 1. The recitals above are true and correct.

SECTION 2. The annual compliance report for AB 1600 development fees for FY 21-22 is accepted.

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

- A. The purpose to which each development impact fee has been identified as detailed in the staff report and the Capital Improvement Budget (FY 21-22).
- B. There is a continued need for the improvements and there is a reasonable relationship between the fees and the impacts of development for which the fees are collected.
- C. The sources and amounts of funding anticipated to complete the financing of capital projects have been identified and will be deposited into the appropriate account upon receipt or during the normal CIP budget cycle.
- D. The approximate date on which the funding is expected to be deposited into the

1 appropriate funds is set forth in the Five-Year Capital Improvement Program
2 Budget FY 21-22.

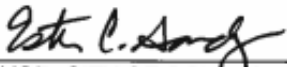
3 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
4 2nd day of June, 2021, by the following vote: 5-0

5 AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS

6 NAYES: NONE

7 ABSENT: NONE

8 ABSTAIN: NONE

9 
MAYOR, CITY OF OCEANSIDE

10 ATTEST:

11 
12 CITY CLERK

13 APPROVED AS TO FORM:

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15 CITY ATTORNEY
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RESOLUTION NO. 21-R0409-3

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2021-22**

WHEREAS, an Operating Budget for Fiscal Year 2021-22 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 14, 2021, and at a public hearing on June 2, 2021, 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 2021-22, and effective as of July 1, 2021 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, 2021 and carried forward to the Fiscal Year 2021-22.

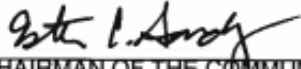
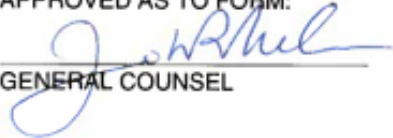
SECTION 3. That the Fiscal Year 2021-22 Operating Budget on file with the City Manager is hereby approved.

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1	PASSED AND ADOPTED by the Community Development Commission of the City of
2	Oceanside, California, this 2nd day of June, 2021, by the following vote: 5-0
3	AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS
4	NAYS: NONE
5	ABSENT: NONE
6	ABSTAIN: NONE
7	 CHAIRMAN OF THE COMMUNITY DEVELOPMENT COMMISSION
8	
9	ATTEST: 
10	SECRETARY
11	APPROVED AS TO FORM: 
12	GENERAL COUNSEL
13	
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16	A RESOLUTION OF THE COMMUNITY DEVELOPMENT
17	COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
18	APPROVING THE OPERATING BUDGET FOR THE FISCAL
19	YEAR 2021-22
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RESOLUTION NO. 21-R0410- 2

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE OPERATING BUDGET FOR THE FISCAL YEAR 2021-22**

WHEREAS, an Operating Budget for Fiscal Year 2021-22 has been prepared by the Administrative Officer and presented to this Board; and

WHEREAS, this Board has examined said Operating Budget at workshop on April 14, 2021, and at a public hearing on June 2, 2021, and conferred with the Administrative Officer and various department heads; and

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

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

SECTION 1. That the Operating Budget Appropriation Summary, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2021-22, and effective as of July 1, 2021 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, 2021 and carried forward to the Fiscal Year 2021-22.

SECTION 3. That the Fiscal Year 2021-22 Operating Budget on file with the City Manager is hereby approved.

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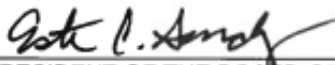
1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 2nd day of June, 2021, by the following vote: 5-0

3 AYES: SANCHEZ, KEIM, JENSEN, RODRIGUEZ, WEISS

4 NAYS: NONE

5 ABSENT: NONE

6 ABSTAIN: NONE

7 
8 PRESIDENT OF THE BOARD OF
9 DIRECTORS OF THE OCEANSIDE
10 SMALL CRAFT HARBOR DISTRICT

11 ATTEST:

12 
13 SECRETARY

APPROVED AS TO FORM:

14 
15 Harbor District Board Attorney

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17 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
18 OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
19 THE OPERATING BUDGET FOR THE FISCAL YEAR 2021-22
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EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2021-22

	Council		CDC	Harbor	Total
	Operating	Capital	Operating	Operating	
101 GENERAL FUND	\$ 170,143,326	\$ -	\$ -	\$ -	\$ 170,143,326
103 GENERAL FUND - Measure X	\$ 16,932,693	\$ -	\$ -	\$ -	\$ 16,932,693
SPECIAL FUNDS					
102 Investment Clearing	\$ 1,108,300	\$ -	\$ -	\$ -	\$ 1,108,300
204 Asset Seizure	\$ 347,000	\$ -	\$ -	\$ -	\$ 347,000
212 TransNet	\$ 722,497	\$ 1,891,868	\$ -	\$ -	\$ 2,614,365
213 Gas Tax	\$ 4,097,694	\$ -	\$ -	\$ -	\$ 4,097,694
217 Supplemental Law Enforcement	\$ 134,636	\$ -	\$ -	\$ -	\$ 134,636
218 State Asset Seizure	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
221 Oside Lighting District	\$ 1,658,146	\$ -	\$ -	\$ -	\$ 1,658,146
237 CDBG	\$ 2,564,661	\$ -	\$ -	\$ -	\$ 2,564,661
241 Sunset Hills	\$ 34,730	\$ -	\$ -	\$ -	\$ 34,730
242 Mission Meadows	\$ 4,646	\$ -	\$ -	\$ -	\$ 4,646
243 Sunburst Homes	\$ 5,246	\$ -	\$ -	\$ -	\$ 5,246
244 Douglas Park	\$ 292,630	\$ -	\$ -	\$ -	\$ 292,630
246 Rancho Hermosa	\$ 45,325	\$ -	\$ -	\$ -	\$ 45,325
247 Santa Fe Mesa	\$ 363,467	\$ -	\$ -	\$ -	\$ 363,467
248 Del Oro Hills	\$ 558,449	\$ -	\$ -	\$ -	\$ 558,449
249 Mar Lado	\$ 90,018	\$ -	\$ -	\$ -	\$ 90,018
250 Guajome Ridge	\$ 78,688	\$ -	\$ -	\$ -	\$ 78,688
251 Peacock Hills	\$ 31,940	\$ -	\$ -	\$ -	\$ 31,940
252 Vista Del Rio	\$ 15,361	\$ -	\$ -	\$ -	\$ 15,361
254 El Camino Memory Care MD Fd	\$ 5,938	\$ -	\$ -	\$ -	\$ 5,938
265 SB1 RMRA Gas Tax Fd	\$ 831,085	\$ 2,773,000	\$ -	\$ -	\$ 3,604,085
272 State & Local Grants	\$ 6,625,559	\$ -	\$ -	\$ -	\$ 6,625,559
274 Federal Grants	\$ 9,021,862	\$ -	\$ -	\$ -	\$ 9,021,862
276 Other Grants	\$ 26,500	\$ -	\$ -	\$ -	\$ 26,500
277 HOME Grant	\$ 3,534,707	\$ -	\$ -	\$ -	\$ 3,534,707
278 Inclusionary In Lieu	\$ 469,411	\$ -	\$ -	\$ -	\$ 469,411
281 CDC SA Low & Mod Housing Fnd	\$ -	\$ -	\$ 76,403	\$ -	\$ 76,403
282 CDC Housing Rehab Loan	\$ -	\$ -	\$ 349,984	\$ -	\$ 349,984
283 CDC Housing Section 8	\$ -	\$ -	\$ 24,802,757	\$ -	\$ 24,802,757
284 CDC Admin/Program Development	\$ -	\$ -	\$ 229,848	\$ -	\$ 229,848
286 CDC Housing Mortgage Rev Bond	\$ -	\$ -	\$ 209,977	\$ -	\$ 209,977
288 Housing Mobile Home Rent Contr	\$ 310,365	\$ -	\$ -	\$ -	\$ 310,365
289 CDC Hsg CalHome Prog Fd	\$ -	\$ -	\$ 429,448	\$ -	\$ 429,448
Total Special Funds	\$ 32,982,863	\$ 4,664,868	\$ 26,098,418	\$ -	\$ 63,746,149

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2021-22

	Council		CDC	Harbor	
	Operating	Capital	Operating	Operating	Total
DEBT SERVICE FUNDS					
402 Ocean Ranch Corp CFD	\$ 1,637,650	\$ -	\$ -	\$ -	\$ 1,637,650
403 Pacific Coast Business Park CFD	\$ 635,513	\$ -	\$ -	\$ -	\$ 635,513
420 City Debt Service	\$ 5,283,309	\$ -	\$ -	\$ -	\$ 5,283,309
455 Morro Hills CFD	\$ 1,175,449	\$ -	\$ -	\$ -	\$ 1,175,449
456 14 Morro Hills IA1 CFD	\$ 539,416	\$ -	\$ -	\$ -	\$ 539,416
961 OPFA Debt Service	\$ 1,778,810	\$ -	\$ -	\$ -	\$ 1,778,810
963 Oceanside Lighting Dist-DS	\$ 476,219	\$ -	\$ -	\$ -	\$ 476,219
971 SA-Downtown Capital Fd	\$ 29,990	\$ -	\$ -	\$ -	\$ 29,990
Total Debt Service Funds	\$ 11,556,355	\$ -	\$ -	\$ -	\$ 11,556,355
CAPITAL PROJECT FUNDS					
501 General Capital Projects	\$ 972,977	\$ 25,000	\$ -	\$ -	\$ 997,977
503 Public Facility Fees	\$ 73,694	\$ 1,000,000	\$ -	\$ -	\$ 1,073,694
510 SLRR Major Water Course	\$ 237,599	\$ -	\$ -	\$ -	\$ 237,599
516 Drainage DIF Fd	\$ 166,698	\$ -	\$ -	\$ -	\$ 166,698
517 CIP - Measure X	\$ -	\$ 12,375,000	\$ -	\$ -	\$ 12,375,000
561 Major Thoroughfare	\$ -	\$ 2,350,000	\$ -	\$ -	\$ 2,350,000
562 Th-Fare/Traffic Signal DIF Fd	\$ 455,116	\$ 25,000	\$ -	\$ -	\$ 480,116
581 GF Community Facilities CIP	\$ 295,000	\$ 1,541,681	\$ -	\$ -	\$ 1,836,681
596 Municipal Golf Course Improv	\$ -	\$ -	\$ -	\$ -	\$ -
598 Park Fees	\$ 162,152	\$ 1,450,000	\$ -	\$ -	\$ 1,612,152
Total Capital Projects Funds	\$ 2,363,236	\$ 18,766,681	\$ -	\$ -	\$ 21,129,917
ENTERPRISE FUNDS					
711 Water Operating	\$ 58,761,620	\$ -	\$ -	\$ -	\$ 58,761,620
712 Water F/A Replacement	\$ 1,432,620	\$ 21,954,085	\$ -	\$ -	\$ 23,386,705
715 Water Connection Fees	\$ -	\$ 13,008,259	\$ -	\$ -	\$ 13,008,259
717 Water Debt Service	\$ 7,831,338	\$ -	\$ -	\$ -	\$ 7,831,338
721 Sewer Operating	\$ 26,061,474	\$ -	\$ -	\$ -	\$ 26,061,474
722 Sewer F/A Replacement	\$ 1,695,653	\$ 8,546,017	\$ -	\$ -	\$ 10,241,670
726 Sewer Expansion/Improvement	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
727 Sewer Debt Service	\$ 5,175,335	\$ -	\$ -	\$ -	\$ 5,175,335
731 Solid Waste Disposal	\$ 31,816,583	\$ -	\$ -	\$ -	\$ 31,816,583
741 Airport	\$ 95,519	\$ -	\$ -	\$ -	\$ 95,519
742 Airport Debt Service	\$ 89,198	\$ -	\$ -	\$ -	\$ 89,198
751 Harbor	\$ -	\$ -	\$ -	\$ 8,521,858	\$ 8,521,858
Total Enterprise Funds	\$ 133,084,340	\$ 43,508,361	\$ -	\$ 8,521,858	\$ 185,114,559

EXHIBIT A

CITY OF OCEANSIDE
Appropriations by Agency
Proposed FY 2021-22

	Council		CDC	Harbor	
	Operating	Capital	Operating	Operating	Total
INTERNAL SERVICE FUNDS					
814 Risk Management	\$ 4,593,941	\$ -	\$ -	\$ -	\$ 4,593,941
817 Employee Benefits	\$ 47,216,803	\$ -	\$ -	\$ -	\$ 47,216,803
818 Workers Compensation	\$ 5,633,792	\$ -	\$ -	\$ -	\$ 5,633,792
831 Fleet Management	\$ 8,703,093	\$ -	\$ -	\$ -	\$ 8,703,093
841 Information Services	\$ 6,502,318	\$ -	\$ -	\$ -	\$ 6,502,318
851 City Building Services	\$ 4,929,358	\$ 150,000	\$ -	\$ -	\$ 5,079,358
871 General Services Fd	\$ 441,273	\$ -	\$ -	\$ -	\$ 441,273
Total Internal Services Funds	\$ 78,020,578	\$ 150,000	\$ -	\$ -	\$ 78,170,578
GRAND TOTAL	\$ 445,083,391	\$ 67,089,910	\$ 26,098,418	\$ 8,521,858	\$ 546,793,577

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

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

ACRONYMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

Expenditure – The actual payment for goods and services.

Facebook – An online social media website launched in 2004.

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

Ordinance – A formal legislative enactment by the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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.