

The image features a sunset over a beach with palm trees and buildings in the background. The sky is a mix of blue, orange, and yellow. The water in the foreground is calm, reflecting the sky and the buildings. The text 'City of OCEANSIDE CALIFORNIA' is overlaid on the top right of the image.

City of
OCEANSIDE
CALIFORNIA

WWW.CI.OCEANSIDE.CA.US

**OPERATING BUDGET
FISCAL YEAR 2023-24**

City of
OCEANSIDE CA

**Operating Budget
Fiscal Year 2023-24**

Mayor

Esther Sanchez

Deputy Mayor

Ryan Keim

Council Members

Eric Joyce

Peter Weiss

Rick Robinson

City Manager

Jonathan Borrego

Assistant City Manager

Michael Gossman

Financial Services Director

Jill Moya

Budget Manager

Cindy Gersley



THIS PAGE INTENTIONALLY BLANK

TABLE OF CONTENTS

City Manager's Budget Message i

Introduction

City Officials 3
GFOA Award..... 4
CSMFO Award 5
Organizational Chart 6
Mission Statement..... 7
Community Profile..... 8
City Programs, Arts, and Culture 10
City History 15
Budget Process 18
Financial Cycle 21
Budget Calendar 22
General Fund Revenue Sources 23

General Government

City Council 29
City Clerk..... 33
City Treasurer 36
City Manager..... 40
City Attorney..... 43
Financial Services..... 47
Human Resources 51
Non-Departmental..... 58

Measure X 63

Public Safety

Police..... 73
Fire 83

Public Works 93

Community Development

Development Services 105

Community/Cultural Services

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

Enterprise Funds

Water.....	143
Sewer.....	154
Solid Waste and Recycling	160
Airport.....	165
Harbor	168

Financial Schedules

Description of Funds	175
Functional Units	177
Fund Balance Projections	178
Revenue Summary by Fund	180
Revenue Sources by Fund – All Funds	181
General Fund Revenues	184
Revenue by Type – General Fund.....	185
Expenditure Summary by Category	190
Expenditure Sources by Fund.....	191
General Fund Expenditure Summary	194
Expenditure by Department – General Fund	195
General Fund Five-Year Forecast	196
Capital Improvement Program	206

Appendix

Authorized Positions	217
Hourly Extra-Help Positions	227
Grant Positions.....	229
Tax Appropriations Limit	230
Sample Property Tax	231
General Fund Balance Detail.....	232
Comparative Data to Surrounding Cities	233
Long-Term Debt Management.....	235
Financial Policies	237
Debt Policy	243
Resolutions	260
Acronyms	280
Glossary of Terms.....	283



CITY OF OCEANSIDE

OFFICE OF THE CITY MANAGER

July 1, 2023

CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor and Councilmembers,

It is my pleasure to present the FY 2023-24 Operating Budget, which is the result of dedicated efforts and collaboration between the City Manager's Office and all City Departments over a period of nine months. Led by the Financial Services Department, this budget reflects our commitment to effectively anticipate the City's economic future while developing a fiscally-responsible spending plan.

City Council Strategic Goals

The Adopted Budget aligns with the strategic goals previously identified by the City Council. These goals serve as the foundation for our budget planning and include the following:

Goal 1: Maintain Fiscally Sustainable Policies that Support Core Services

We remain steadfast in our commitment to prudent fiscal management, ensuring the sustainability of essential services that our residents rely on.

Goal 2: Encourage Sensitive Infill to Maximize Existing Infrastructure

By prioritizing sensitive infill development, we aim to optimize the use of our existing infrastructure, fostering smart growth while preserving the unique character of our community.

Goal 3: Build Partnerships with Public/Private Entities for Job Creation and Economic Growth

Collaborating with public and private entities, we seek to foster job creation, spur economic growth, and create a vibrant business environment that benefits all residents.

Goal 4: Improve Quality of Life, Safeguard Environmental Resources, and Provide Cultural and Recreational Opportunities

Enhancing the quality of life for our residents is a top priority. We are dedicated to safeguarding our environmental resources, promoting cultural diversity, and providing enriching recreational opportunities.

Goal 5: Encourage Citizen and Neighborhood Involvement to Develop a Shared Sense of Community

We value active citizen participation and aim to foster a shared sense of community by involving our residents and neighborhoods in decision-making processes and community development initiatives.

In crafting this budget, we have remained faithful to these strategic goals, ensuring that our financial plan reflects a collective vision for a prosperous and sustainable future for the City of Oceanside.

Budget Process

The budgeting process begins in the fall of each year, commencing with Capital Improvement Program (CIP) staff conducting initial reviews of ongoing projects and future needs. Simultaneously, Internal Service Departments undertake a thorough assessment of their service charges, cost drivers, and projected Internal Service Fund budgets. This collaborative effort leads to the development of comprehensive budgets.

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

The submitted budgets then undergo a rigorous review process conducted by the Finance Department and the City Manager's Office. Proposed Capital Improvement Program projects and budgets are thoughtfully evaluated by Directors and Managers, ensuring prioritization and funding recommendations align with the City's strategic objectives. By early March, budget submissions are nearing completion, and the preparation of transmittal reports and the CIP Budget Book commences. This meticulous process is typically finalized by the end of March, enabling the publication of reports for the Budget Workshop, held in mid-April.

Following the Budget Workshop, the proposed budget is updated to incorporate recommendations received from the City Council. Furthermore, the proposed budgets are shared with various boards and commissions, including the Measure X Citizens Oversight Committee, Planning Commission, Harbor & Beaches Advisory Committee, Library Board of Trustees, and the Parks & Recreation Commission. This inclusive step allows for valuable input and perspectives from these community representatives.

Finally, the line item budget undergoes a thorough final review, ensuring accuracy and compliance with applicable regulations. Proposed budget books are then prepared for the City Council budget hearing, which takes place in early June. This comprehensive process ensures that the budget aligns with the City's strategic priorities while incorporating valuable feedback from various stakeholders.

Through this diligent and collaborative approach, the City of Oceanside strives to achieve fiscal responsibility and effective resource allocation in support of its commitment to serving and enhancing the community.

General Fund Operating Budget FY 2023-24

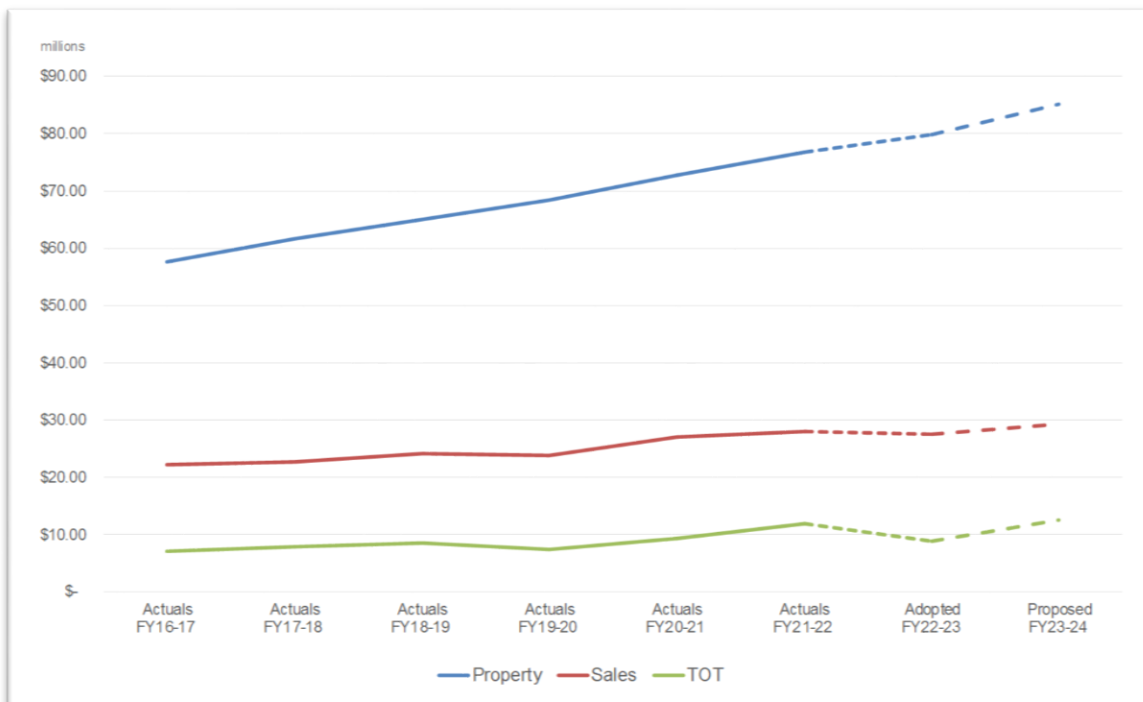
The following table presents the anticipated budget as shown in the February Forecast, the updated projections shared with City Council at the April 26, 2023 Budget Workshop, and the adopted budget.

	<u>February Forecast</u>	<u>April Budget Workshop</u>	<u>Adopted Budget</u>
Revenues	\$203.51M	\$203.80M	\$204.02M
Expenditures	202.19M	202.29M	202.34M
Transfer to CIP			0.95M
Surplus	\$ 1.32M	\$ 1.52M	\$ 0.73M

The projected surplus for FY 2023-24 was anticipated at \$1.52 million when presented at the April 2023 Budget Workshop. During the Workshop, staff recommended allocating \$1.11 million towards ongoing costs, \$0.6 million for one-time items, and an additional \$25,000 to enhance the Neighborhood Services Department’s special events budget. Subsequently, staff identified a need to transfer \$945,550 from the General Fund to Capital Improvement Projects to fund the Downtown Street Lights project (\$75,000), San Luis Rey River Biological Services (\$180,000), Fire Station 4 Remodel (\$440,550) and Tyson Bluff Design (\$250,000). Taking into account all the recommendations discussed during the April 26 Workshop, including the CIP transfer, the revised estimated surplus for the FY 2023-24 budget is \$0.73 million.

General Fund Revenues and Expenditures

The City’s General Fund supports the majority of City services, and comprises approximately 36 percent of the total operating appropriations on an all-funds basis. The revenue projections were conservatively estimated based on the best available information. Revenues for FY 2023-24 are projected at \$204.02M. Revenue growth is primarily due to strong property tax revenue growth, sales tax revenue and transient occupancy tax as illustrated in the graph below. In comparison to our FY 2022-23 budget, property tax increased \$5.28M, sales tax increased \$1.8M and transient occupancy tax increased \$3.6M.



The FY 2023-24 General Fund expenditures total \$202.34M, with a 3.5 percent cost of living adjustment included in the base Maintenance & Operations (M&O) budget. This modest increase is consistent with past adjustments used to account for inflation trends. As projected in the Five-Year Forecast, personnel expenses include a continued soft hiring freeze, with salary savings budgeted at 3 percent of total salary expenses, or \$3.8M, for FY 2023-24. This budgeted savings accounts for the lag time between a position becoming vacant and filled, which is typically two to three months. Over the last five fiscal years, salary savings have averaged \$4.5M annually, making the forecasted number reasonable and conservative. The budget also includes actual known bargaining agreement cost increases and placeholders for future bargaining unit agreements.

Economic Outlook

The current economic forecasts provided by industry experts continue to reflect a significant level of uncertainty due to the prevailing economic conditions. Factors such as high inflation and high interest rates contribute to this uncertainty. The UCLA Anderson forecast indicates that the trajectory of the national economy remains highly uncertain, with the possibility of the Federal Reserve either loosening or tightening monetary policy in response to these conditions. The forecast presents two scenarios, taking into account the ongoing uncertainty surrounding the Federal Reserve's decisions.

In the latest CPI report released in May 2023, it is noted that the Consumer Price Index (CPI) increased by 4.9 percent. This represents the lowest increase observed in the past 12 months since April 2021. The Bureau of Labor Statistics' latest Job Openings and Labor Turnover Survey (JOLTS) for May 2023 indicates a decrease in the number of job openings. Additionally, The Economics Daily reported a slightly lower unemployment rate of 3.4 percent in April, marking the lowest rate since May 1969.

On May 3, 2023, the Federal Reserve issued a press release acknowledging that inflation levels still remain elevated. The Federal Reserve expressed its commitment to gradually returning inflation to the target rate of 2 percent over time. The next Federal Open Market Committee meeting is scheduled to take place on June 13-14, where further discussions and decisions regarding monetary policy are expected to occur. These recent reports and developments highlight the ongoing challenges and uncertainties present in the economic landscape.

The current economic environment was considered when developing the FY 2023-24 budget. Staff used revenue forecasts provided by industry experts, such as HdL Companies, to forecast property and sales tax revenues. TOT revenues were forecasted based on historical data and timing of hotel development completion. To address inflation, staff added a 3.5 percent cost of living increase to all M&O expenses. Known price increases to contracts above the 3.5 percent increase were included in the budget, along with an additional \$1.15M for Fleet for expected increases to fuel costs. Known bargaining agreement costs and reasonable

placeholders for increases to future bargaining unit agreements were also included in the FY 2023-24 budget to help the City respond to the competitive labor market and wage growth seen nationwide. If needed, adjustments will be made to cut back on expenses to manage our costs.

Pension Costs

The FY 2023-24 budget for the General Fund includes a total CalPERS cost of \$29.15 million. Over the next five years, CalPERS costs for the General Fund alone are projected to increase by \$5.6 million. To mitigate the impact of these rate increases on the General Fund, the City has developed a strategy consistent with past City Council direction and policy.

As part of this strategy, the City will make a pre-payment of the FY 2023-24 CalPERS Unfunded Liability contribution, amounting to \$17.91 million. This pre-payment will result in savings of \$598,772, which will be applied as an additional payment toward the Unfunded Liability. Furthermore, any year-end surplus will be allocated to make additional payments toward the Unfunded Liability, in accordance with City Council Policies 200-11 and 200-13. Half of the surplus will be used for debt reduction, specifically for the Unfunded Liability, and a third of the quarterly investment interest earnings will also be allocated toward this purpose.

These proactive measures demonstrate the City's commitment to managing the impact of CalPERS rate increases on the General Fund. By making pre-payments and utilizing surplus funds and investment interest earnings, the City aims to address the growing CalPERS costs and work towards reducing the Unfunded Liability. These actions align with the Council's priorities and ensure responsible financial management in the face of increasing CalPERS expenses.

The City's assets held by CalPERS for covering the future liability of our employees are dependent on the rate of return on the investments. As of May 17, 2023, the portfolio value has declined to \$455B compared to this time last year when the portfolio value was \$457B. The current value is \$2B below the previous year portfolio value. Market conditions remain uncertain and any CalPERS rate adjustments as a result of investment gains or losses will not take effect until FY 2025-26.

Efficiently managing the City's CalPERS costs remains a top priority for the Council. To address this fiscal challenge, the City has taken proactive measures to mitigate the impact. One such measure was the creation of a CalPERS Set-Aside Account, currently holding \$5 million, which serves the purpose of assisting with the payment of the Unfunded CalPERS Liability (UAL) and making annual CalPERS payments during financially challenging periods. Additionally, an IRS Section 115 Trust was established solely for the purpose of covering CalPERS costs, and it currently holds a balance of \$14.6 million as of March 31, 2023.

Fortunately, for the upcoming fiscal year, the utilization of the CalPERS Set-Aside will not be necessary. However, it is crucial to maintain a conservative approach in the FY 2023-24 budget to ensure the City can fulfill its primary objective of providing essential services to the community while meeting its CalPERS obligations. This forward-looking perspective is vital in anticipating costs beyond the next fiscal year.

Addressing the City's CalPERS costs requires a multipronged approach, as directed by the Council. Staff has implemented specific ongoing actions to effectively control pension expenses. These actions include:

- Continuing to pay down the City's CalPERS UAL by utilizing any available one-time funds at the end of the year to make additional payments.
- Allocating one-third of total investment earnings, as per City Council Policy 200-11, to make additional payments to the UAL.
- Utilizing City Council Policy 200-13, which stipulates that half of any year-end balance in the General Fund should be allocated for debt reduction, specifically for payments to the UAL.
- Making the annual CalPERS UAL prepayment in a lump sum to achieve a discount.

By continued implementation of these measures, the City aims to make significant progress in reducing the CalPERS UAL and effectively manage pension costs while ensuring the financial stability and provision of essential services to the community.

Measure X

The FY 2023-24 Spending Plan and preliminary expenditure plan for the next seven years were presented at the Measure X Citizens Oversight Committee (COC) meeting on March 9, 2023. The Spending Plan for FY 2023-24 builds upon the programs and infrastructure projects implemented in the first four years.

In Year 5, the proposed Spending Plan allocates \$18.15 million, which includes \$9.85 million for improved Public Safety Services. This funding will be used for addressing homelessness, enhancing emergency service delivery, establishing a Paramedic Squad, and implementing a Community Services Officer program. There is a reduction of \$1 million in the Public Safety infrastructure projects. Additionally, \$3.8 million is designated for Street & Road repairs/improvements, and \$5.5 million is allocated for the Pier View Bridge Rehab project. A new project for Year 5 includes adding pay for Emergency Medical Technicians (EMTs) and retention incentives, with a budget of \$400,000.

The projected revenue from Measure X for FY 2023-24 is \$18.15 million. Furthermore, there is \$1.83 million in unspent funds from FY 2022-23 that will be carried over and reallocated in FY 2023-24. This includes \$6.4 million in higher than projected revenues. As a result of these changes, the total amount available for Year 5 is \$19.98 million.

These financial adjustments reflect careful planning and the responsible use of Measure X funds. The proposed Spending Plan ensures that resources are allocated to critical areas such as Public Safety Services, at-risk youth support programming, infrastructure projects, and street repairs/improvements. The additional funding for EMT pay and retention incentives demonstrates the City's commitment to supporting its emergency medical services personnel. With the expected revenue from Measure X and the rollover of unspent funds, the City is well-positioned to continue implementing important projects and initiatives in Year 5.

Capital Improvements Program (CIP)

The comprehensive Capital Improvement Program (CIP) budget, encompassing all funds, including water utilities, amounts to \$165 million. The Council approves funding for the first year of the five-year program, while the subsequent four years are presented in the budget as a planning tool. In cases where projects are unfinished, unused appropriations are reallocated in subsequent years.

For the FY 2023-24 CIP budget, there is a total of \$58.34 million in "new money," which includes \$9.3 million allocated for projects funded by Measure X. This reflects the City's commitment to investing in infrastructure and community development. The CIP budget serves as a strategic roadmap for implementing crucial projects, and the inclusion of Measure X funding highlights the dedication to utilizing resources to meet community needs and priorities.

Recommended Budget

The FY2023-24 budget continues the focus on the Council's collective priorities including maintaining the Quality of Life for residents, Public Safety, Economic Development and addressing Homelessness. It reflects our shared vision for the City of Oceanside—a thriving community that embraces fiscal responsibility, prioritizes community well-being, and champions environmental stewardship. It is a blueprint for progress, ensuring that we meet the challenges of today while building a resilient and prosperous future.

I express my sincere appreciation to the City Council, City Manager's Office, and all City Departments for their invaluable contributions to the budget development process. Together, we will continue to work diligently to serve the best interests of our community and uphold our commitment to fiscal responsibility, growth, and an exceptional quality of life for all residents.



Jonathan Borrego
City Manager

THIS PAGE INTENTIONALLY BLANK

INTRODUCTION

THIS PAGE INTENTIONALLY BLANK

ELECTED OFFICIALS

Mayor	Esther Sanchez
Deputy Mayor District 3	Ryan Keim
Council Member District 1	Eric Joyce
Council Member District 2	Rick Robinson
Council Member District 4	Peter Weiss
City Clerk	Zeb Navarro
City Treasurer	Victor Roy

EXECUTIVE MANAGEMENT

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oceanside
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

*California Society of Municipal
Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2022-2023***

Presented to the

City of Oceanside

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

February 10, 2023





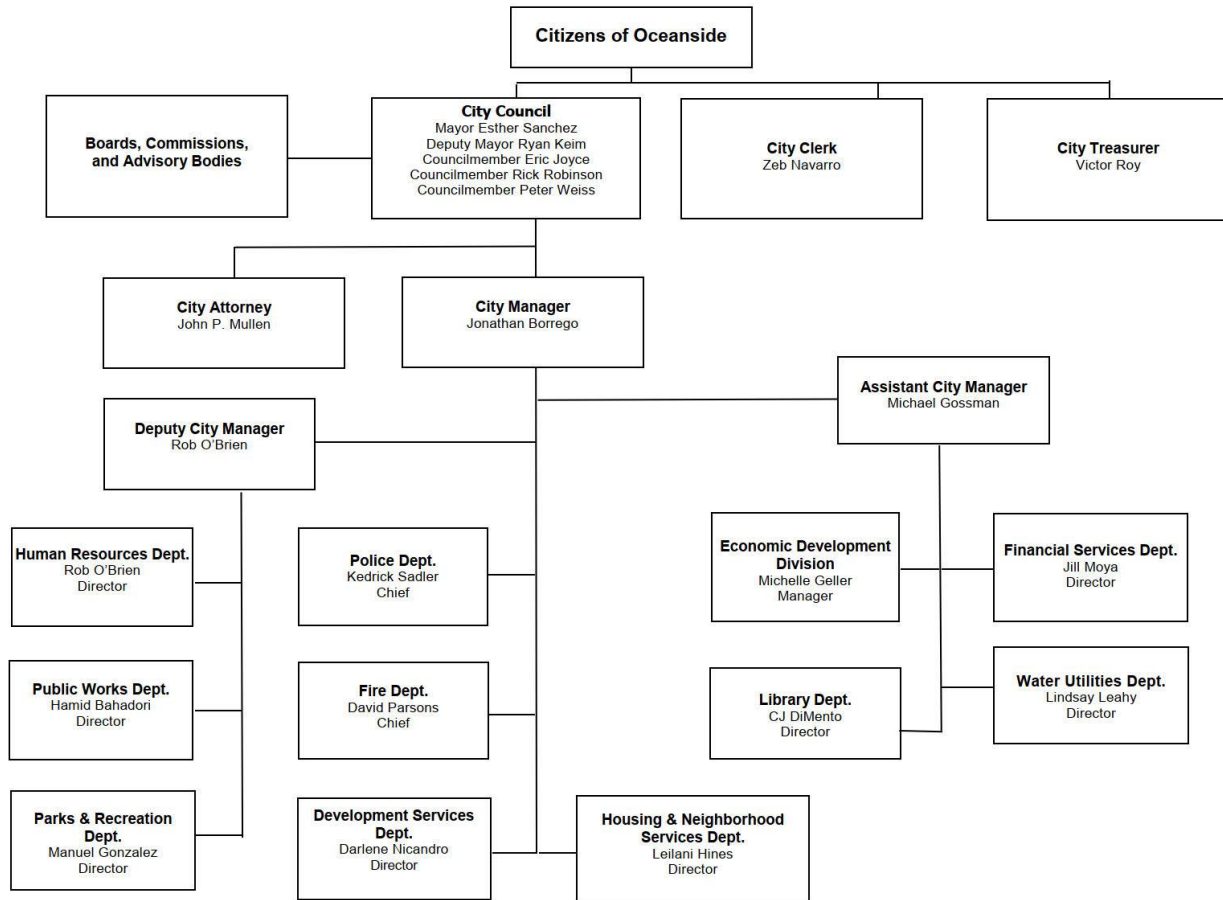
Scott Catlett
2022 CSMFO President



James Russell-Field, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

ORGANIZATIONAL CHART



MISSION STATEMENT

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

VISION STATEMENT

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

CORE VALUES

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



City Seal Approved by
Council on June 10, 1940



Type of Government
Council-Manager

Incorporated: July 3, 1888



Population: 171,063

Area: 42 square miles

Location: 35 miles north of San Diego

83 miles south of Los Angeles

16 miles south of San Clemente / Orange County

Interstate 5, a major north/south corridor, bisects Oceanside one mile east of the ocean.

State Highway 78 intersects Interstate 15 at Escondido, 29 miles to the east. State Highway 76 runs east to Interstate 15.

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



Population 171,063
 Median Age 38.37 years

21% of the Population 25 years old and over have a Bachelor's Degree or higher



Number of Households
 62,715

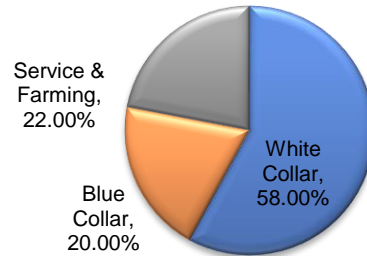
Housing Units

Owner Occupied 57%
 Renter Occupied 43%

Median Owner-Occupied
 Housing Value
 \$712,523

Household Income
 Median \$86,093
 Average \$113,430

Occupation Classification



Travel Time to Work

<15 minutes	17%
15-29 minutes	37%
30-44 minutes	23%
45-59 minutes	10%
>60 minutes	13%

Method of Transportation to Work

Drove Alone	77%
Carpooled	8%
Public Transport	3%
Walked/Bicycle/other	4%
Worked at Home	8%

Top 25 Sales Tax Producers

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

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



Outreach, Bookmobiles & Home Delivery Service

Library books are delivered directly to Oceanside residents' doorsteps through Home Delivery. Bookmobiles visit weekly stops throughout the community, such as City parks, recreation and resource centers, as well as outreach at special events and cultural celebrations.

Non-traditional Library Materials

Traditional and non-traditional items are available for check out at the Oceanside Public Library. Non-traditional collections available to the community include a circulating Toy Collection for ages 0-5, an Autism-Friendly Lending Library for youth, CA State Park Passes for Day Use, Seed Library, Check Out Nature Backpacks, and Ukuleles. All available to borrow free with your Library card, which is also free.



CITY PROGRAMS, ARTS AND CULTURE

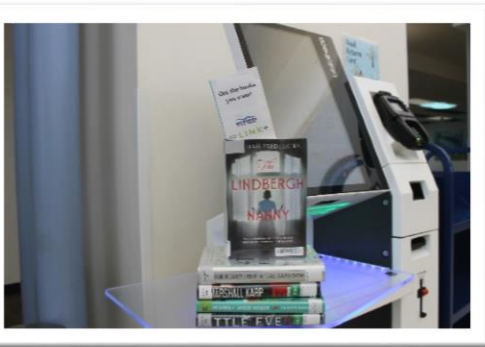
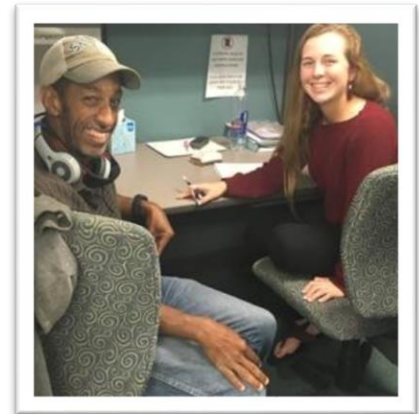


Early Learning and Community Information Hub

The Early Learning Hub at the Library offers a welcoming and supportive space for parents, caregivers and educators of young children, ages 0-5. Through the Hub, families can take part in programs and learn about resources that promote their children's early literacy and development. Programs include parenting workshops, Pre-K STEAM classes, and Kindergarten Readiness Workshops. The Early Learning Hub fills a unique need in the community by providing an open, free and inviting space and services for parents and caregivers with young children.

READS Learning Center

READS Learning Center offers one-on-one tutoring and classes for adults learning to: read or improve reading; search and apply for jobs; develop technology skills; prepare for the GED or Citizenship test; or read with their children. READS Learning Center offers English as a Second Language support, with weekly programs such as English practice conversation groups, at many sites throughout the City.



LINK+

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

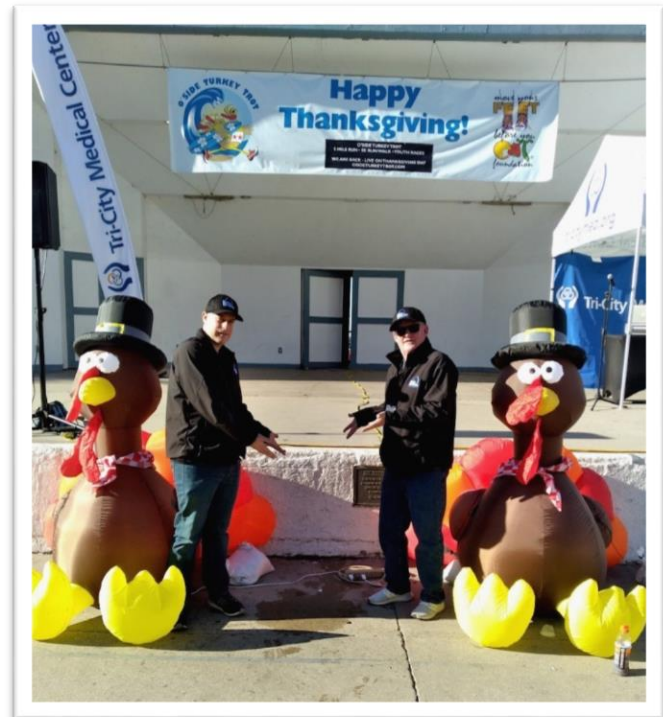
Oceanside CA Cultural District



The Oceanside Public Library oversees one of California’s first and only 14 state designated cultural districts, Oceanside CA Cultural District. The District is home to an eclectic, emerging art scene. Along historic Highway 101 and the Pacific Ocean, with an iconic pier and amphitheater, you will find a unique destination with an abundance of cultural resources. Local art exhibits, cultural programming and festivals highlight the Library’s contribution to the cultural life of Oceanside.

Turkey Trot

Every Thanksgiving the City of Oceanside and Kinane Events encourage you to “move your feet before you eat!” The Turkey Trot is a 5k race that takes place every Thanksgiving Day in downtown Oceanside. A family friendly event for all ages the Turkey Trot is a fun 5k race where participants can be spotted dressed in fun thanksgiving apparel and celebrate the holiday. Designed to promote exercise before the big feast, the race culminates with music and photo opportunities at the Pier Amphitheater finish line.

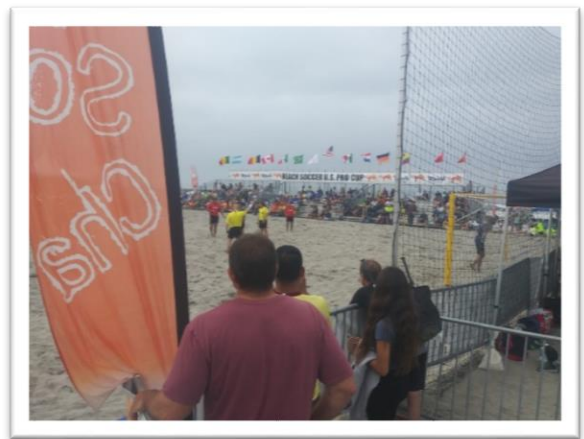


Samoan Cultural Celebration

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

Beach Soccer Championships

Typically held the first weekend of June, the City of Oceanside partners with Life Thru Soccer to put on a 3-day premier large-scale youth and adult soccer tournament in the Harbor Beach. The event features elite division competition and a stadium build out on the sand with food and apparel vendors for spectators and competitors. The event represents the start of the summer soccer season in Southern California and provides a fresh break away from traditional soccer environments, while raising money for local youth programs.



Ironman 70.3

The City of Oceanside collaborates with IRONMAN to put on a half ironman triathlon every year. The race includes a 1.2-mile swim in the harbor, dips into Camp Pendleton for a 56-mile bike, and finishes with a 12.1-mile run along Pacific Street and the Strand. to the finish line celebration in the Jr. Seau Pier Amphitheater. The race draws in competitors from around the world in addition to local athletes. The race also features an IRONKIDS portion the day before, a short run along the Strand for multiple children age groups.

Super Girl Surf Pro

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



1769

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



1841

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

1883

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

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

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

1888

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

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

1890

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

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

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

1920

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

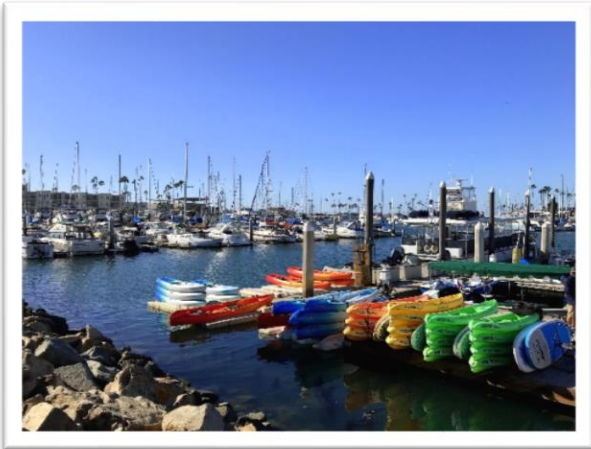
The 1960's saw the opening of Tri-City Hospital and the building of the Oceanside Small Craft Harbor. The harbor is a tourist destination and is well-used with over 800 boat slips covering 100 acres (30 in land and 70 in water). In addition to being the homeport of many pleasure boats, the marina harbors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

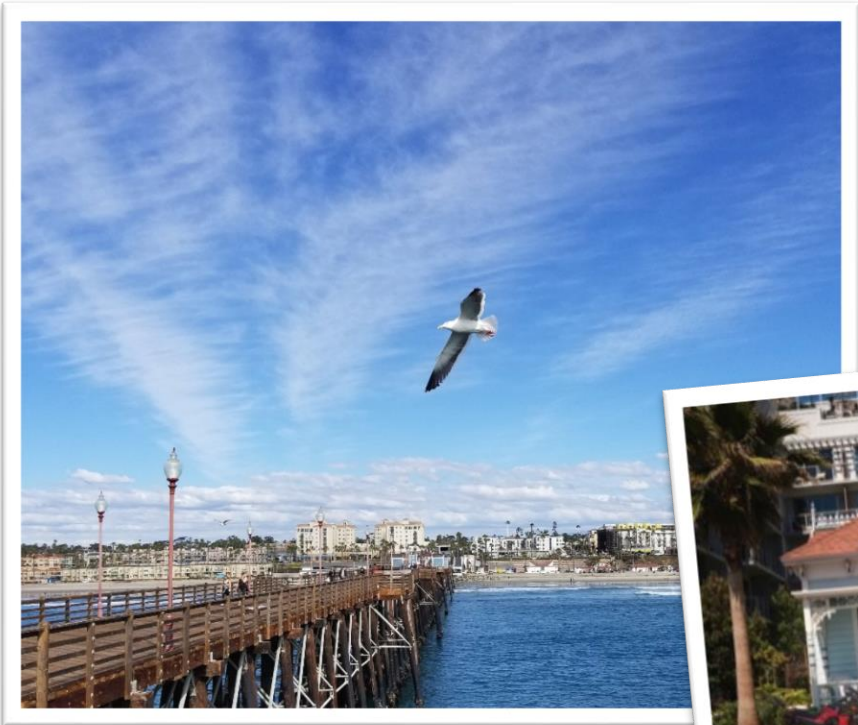
2010

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.



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 2023-24 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 26, 2023, 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 2023-24 operating budget. The capital improvement program budget was also reviewed at the workshop. The budget priorities were incorporated in the proposed FY 2023-24 budgets as approved at the conclusion of the workshop. The purpose of the public hearing is to provide the City Council and the public with an overview of the budgets, receive public comment, and give final consideration to the annual Operating and Capital Improvement Program Budgets.

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

THE CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

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

LEVEL OF CONTROL AND CHANGES TO ADOPTED BUDGET

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

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

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

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

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

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

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

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

Transfers between funds require approval by the City Council.

BUDGETARY BASIS

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

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

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

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

COST ALLOCATION

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

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

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



BUDGET CALENDAR

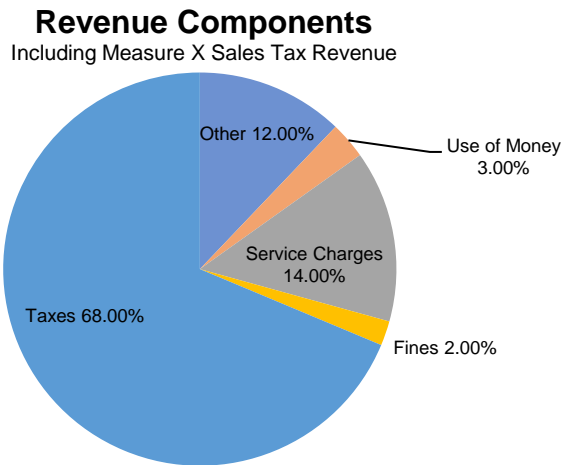
<u>DATES</u>	<u>TASKS</u>
October 20, 2022	Internal service changes and cost drivers due to Finance
December 12, 2022	Department Directors to verify current Questica users and roles. New user requests are to be submitted to Finance by December 15
January 13, 2023	Mid-year operating and CIP budget adjustments due to Finance
January 17, 2023	Budget Kickoff Meeting - 10am Council Chambers/Skype
January 17-19, 2023	Questica Training upon request - email Finance
February 1, 2023	Five-Year Forecast presented to Council
February 8, 2023	General Fund budget change requests due to Finance
February 9, 2023	Finance staff to review submitted requests. Provide a list of department GF requests to CMO
February 13 - 15, 2023	Meetings with departments to discuss budget requests
February 16, 2023	CMO determination of GF requests for approval
February 20 - 23, 2023	Prepare operating budget documents
February 22, 2023	Non-General Fund budgets due to Finance CIP budget due to Finance
February 27, 2023	Provide preliminary General Fund operating budget to CMO
March 1-2, 2023	Preparation of budget memo and PowerPoint presentation for Budget Workshop
March 9, 2023	Measure X Community Oversight Committee review spending plan
March 13-15, 2023	Meetings with Councilmembers and Mayor to review budget requests and recommendations
March 16, 2023	Goals, accomplishments, photographs and performance measures for budget book due to Finance
March 20, 2023	Changes to Operating budget to Finance
March 21, 2023	Utilities Commission reviews and recommends the Water Utilities Operating and Capital Budget
March 27-29, 2023	Make changes directed by City Manager's office and update all documents
April 4, 2023	Planning Commission reviews CIP Program for General Plan Conformity Determination
April 17, 2023	Harbor & Beaches Advisory Committee reviews and recommends the Harbor Operating and Capital Budget
April 26, 2023	Council Budget workshop
May 9, 2023	Parks and Rec Commission reviews and recommends the Parks Operating and Capital Budget
May 10, 2023	Submit public hearing notice request and budget adoption resolutions to City Attorney for review
May 22, 2023	Submit public hearing notice request to City Clerk
May 28, 2023	Public hearing notice published in Union Tribune
May 30 - Jun 1, 2023	Preparation of PowerPoint presentation for Budget Hearing
May 31, 2023	Proposed budget document to Council
June 7, 2023	Council Meeting - Public hearing for Budget Adoption
June 30, 2023	Publish Adopted Budget Book

GENERAL FUND REVENUE SOURCES

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

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

The graph below depicts the breakdown of General Fund revenues

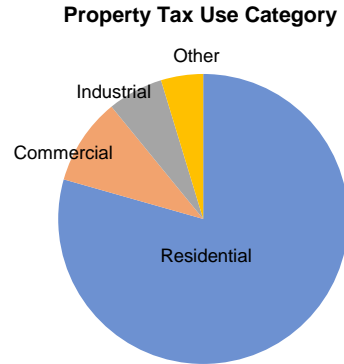


The table below reflects the tax component of the General Fund revenues.

Tax Breakdown	FY 2023-24	% of All GF Taxes
Property Tax	\$85,070,732	55.59%
Sales & Use Tax	\$29,384,717	19.24%
Measure X – Local Sales & Use Tax	\$19,234,414	2.59%
Transient Occupancy Tax	\$14,641,517	9.58%
Business License Tax	\$3,250,000	2.13%
Card Room Tax	\$1,185,000	0.78%
Total Taxes	\$152,766,380	100.00%

GENERAL FUND REVENUE SOURCES

Property Taxes – are the City’s largest revenue source representing over 42 percent of the total General Fund revenue. They are derived from a portion of the 1 percent property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is 1 percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed 2 percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value.

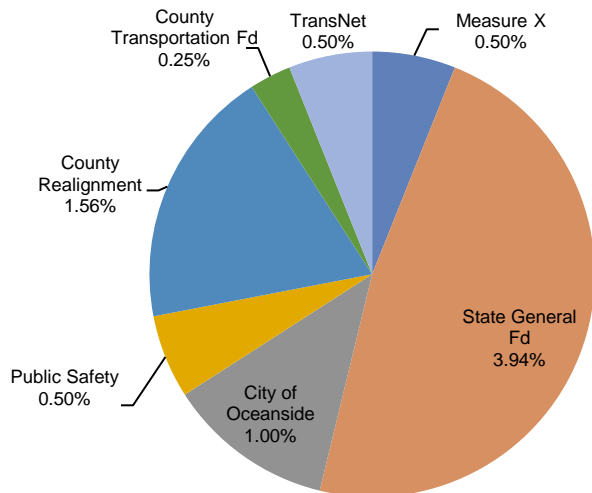


The opposite chart portrays the use categories from which property taxes are derived. Residential is the largest component and is most affected by the 2.0 percent CPI upward adjustment allowed under Proposition 13.

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

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

8.25% Sales Tax Rate Breakdown



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

GENERAL FUND REVENUE SOURCES

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

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

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

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

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

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

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

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

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

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

THIS PAGE INTENTIONALLY BLANK

GENERAL GOVERNMENT

THIS PAGE INTENTIONALLY BLANK



Citizens of Oceanside



CITY COUNCIL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$634,936	\$653,209	\$808,432	\$815,206
Maintenance & Operations	11,912	12,643	54,519	56,425
Internal Service Charges	203,316	196,941	213,872	255,058
Total Expenditures	\$850,164	\$862,793	\$1,076,823	\$1,126,689
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.

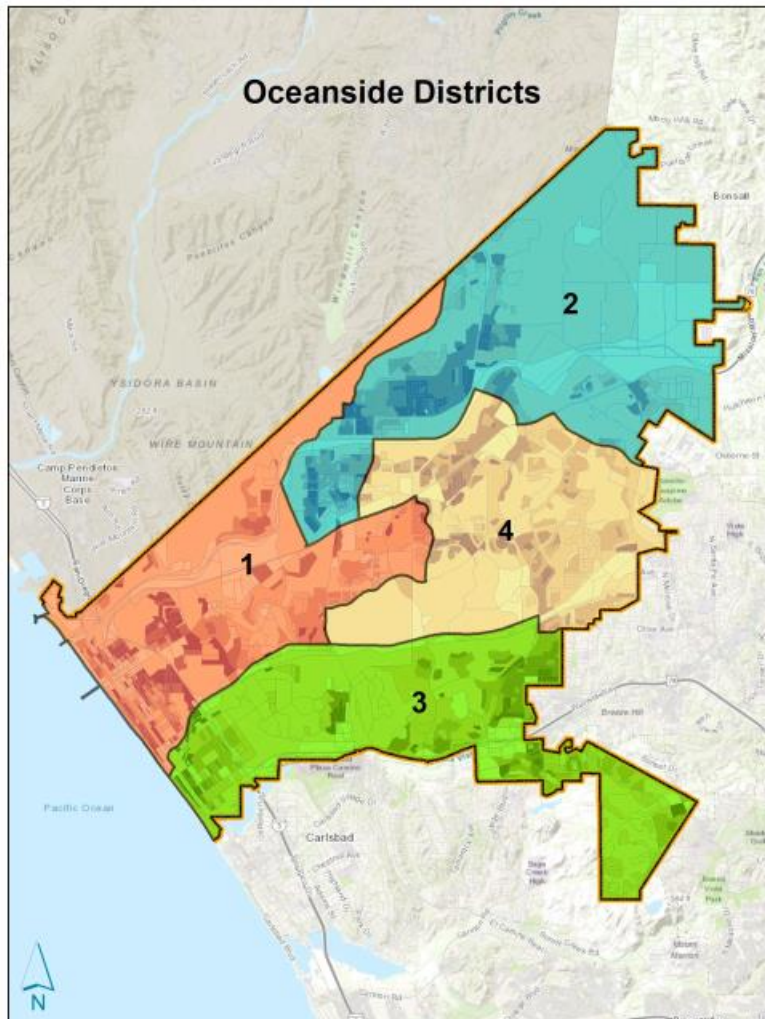
Civic Engagement

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 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$280,620	\$257,796	\$328,665	\$343,250
5115 Elected Officials	127,044	129,059	137,962	147,364
5206 Fringe Benefit Burden-Wcomp	1,752	9,013	9,743	10,159
5207 Fringe Benefit Burden	200,773	231,909	306,970	288,948
5212 Pension Bond Debt Charge	4,908	5,241	4,992	5,385
5230 Auto Allowance	19,840	20,190	20,100	20,100
	634,937	653,209	808,432	815,206
Maintenance & Operations				
5345 Travel & Conference	1,535	2,693	26,640	27,572
5355 Matl Supplies&Services	4,482	5,344	13,538	14,012
5370 Postage	13	56	1,446	1,496
5375 Dues,Books&Subs	132	-	545	564
5385 Telephone	5,751	4,550	12,350	12,781
	11,912	12,643	54,519	56,425
Internal Service Charges				
5600 Internal Service Charges	203,316	196,941	213,872	255,058
	203,316	196,941	213,872	255,058
Total Expenditures	\$850,164	\$862,793	\$1,076,823	\$1,126,689

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
110101101 - Council Member-Feller	\$133,086	\$ -	\$ -	\$ -
110107101 - Mayor	150,600	205,801	230,038	239,403
110108101 - Cmbr - District 1	164,605	180,430	211,489	244,100
110109101 - Cmbr - District 2	202,898	215,599	248,782	216,012
110110101 - Cmbr - District 3	74,970	170,666	185,296	221,107
110111101 - Cmbr - District 4	37,443	90,297	201,218	206,067
110112101 - Council Member-Keim	86,562	-	-	-
Total Expenditures	\$850,164	\$862,793	\$1,076,823	\$1,126,689



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

CITY CLERK EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$550,650	\$668,676	\$881,436	\$1,003,940
Maintenance & Operations	477,889	233,632	413,341	471,109
Internal Service Charges	275,961	276,903	216,485	248,050
Total Expenditures	\$1,304,500	\$1,179,211	\$1,511,262	\$1,723,100
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.

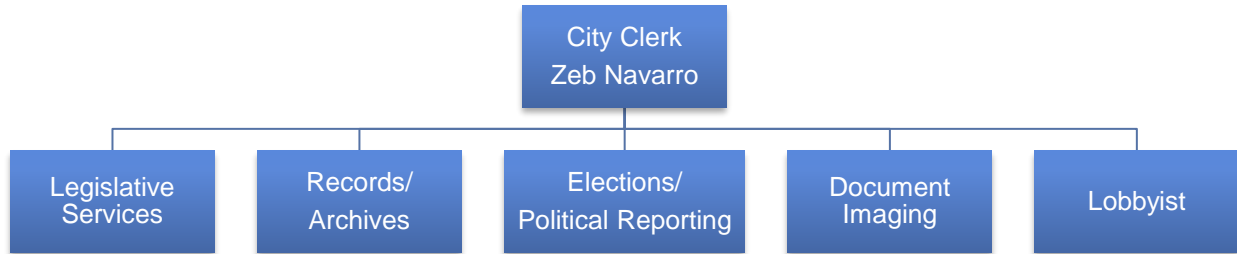
SERVICE DESCRIPTION

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

- ✓ Conducted the November 8, 2022 General Municipal Election for Council Districts 1 and 2.
- ✓ Implemented NextRequest software for public records requests. This new software features an online portal located on the Clerk’s webpage that allows the public to file request and to search previously released records. This new software will help improve processing time and increase transparency to the public.
- ✓ Coordinated with Information Technologies and the City Manager’s office to provide Zoom video streaming for Advisory Board meetings.
- ✓ Provided membership services for the City’s commissions, boards and committees.

GOALS

- Ensure that all California Public Records Act requests are fulfilled within all state and local statutory guidelines.
- Explore new services to be provided to the public such as Notary, passports, and wedding services.
- 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.
- Implement a new document imaging system using the American Rescue Plan Act funds that were appropriated by City Council. A new document imaging system will allow the Clerk’s office to place more public records online and increase transparency.



CITY CLERK – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$311,642	\$380,675	\$530,270	\$570,126
5110 Temporary/Part Time Employees	7,722	19,526	24,408	26,042
5115 Elected Officials	24,275	24,275	24,191	24,190
5120 Overtime	-	433	-	-
5206 Fringe Benefit Burden-Wcomp	2,734	10,262	10,884	11,670
5207 Fringe Benefit Burden	198,156	227,549	285,484	365,940
5212 Pension Bond Debt Charge	6,121	5,957	6,199	5,971
	550,650	668,676	881,436	1,003,940
Maintenance & Operations				
5305 Professional Services	377,357	142,192	313,258	323,523
5310 Temp Agencies/Individuals	8,038	-	-	-
5320 Repair and Maintenance	12,852	15,569	17,699	24,318
5335 Rents & Leases - Equip, Bldgs	949	4,388	2,410	2,494
5345 Travel & Conference	-	4,551	13,618	14,094
5350 Training - Registrtn Fees	217	4,528	4,543	4,702
5355 Matl Supplies&Services	37,047	19,634	25,677	64,576
5360 Advertising	17,379	19,372	5,784	5,987
5370 Postage	509	618	1,548	1,603
5375 Dues,Books&Subs	20,209	19,603	23,767	24,600
5380 Uniform	890	1,129	1,061	1,098
5385 Telephone	2,440	2,047	3,976	4,115
	477,889	233,632	413,341	471,109
Internal Service Charges				
5600 Internal Service Charges	275,961	276,903	216,485	248,050
	275,961	276,903	216,485	248,050
Total Expenditures	\$1,304,500	\$1,179,211	\$1,511,262	\$1,723,100

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
120120101 - Records Management	\$347,512	\$353,905	\$358,671	\$444,765
120122101 - Legislative Services	402,005	485,354	662,776	746,782
120123101 - Elections	469,985	253,601	365,451	384,111
120124101 - Doc Imaging	84,999	86,352	124,364	147,442
Total Expenditures	\$1,304,500	\$1,179,211	\$1,511,262	\$1,723,100

CITY TREASURER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$281,961	\$271,068	\$323,303	\$366,709
Maintenance & Operations	1,105,879	1,173,096	1,184,216	1,349,241
Internal Service Charges	121,560	150,483	155,549	156,935
Debt Service	11,261,643	11,322,807	11,553,607	10,416,862
Other	14,913	96,039	-	-
Total Expenditures	\$12,785,957	\$13,013,493	\$13,216,675	\$12,289,747
Full time equivalent	3.00	3.00	3.00	3.00

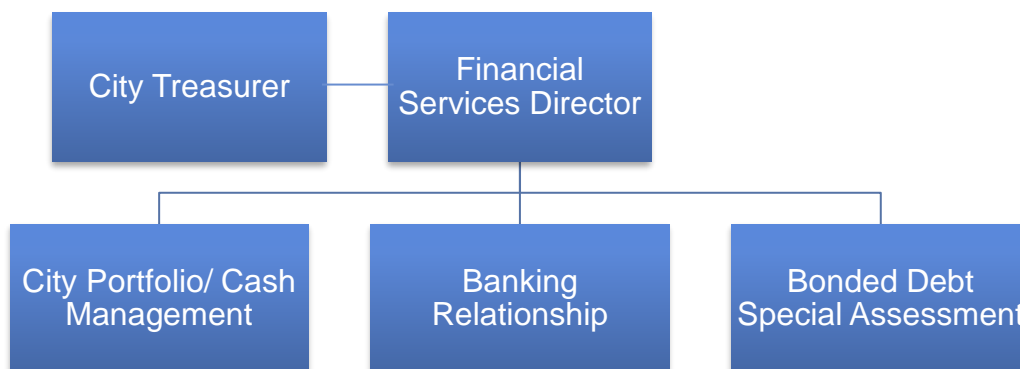
MISSION STATEMENT

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

- ✓ Successfully transitioned investment portfolio to an SEC-registered investment advisor.
- ✓ Issued over \$19,000 in unclaimed funds.
- ✓ Refunding (refinancing) of 2013 Water Revenue Bonds to take advantage of historically low interest rates.

December 2022 Portfolio Statistics	
Portfolio Book Value	\$524,502,244
Portfolio Market Value	\$496,485,711
Unrealized Gain/(loss)	\$(28,016,534)
Average Yield to Maturity	1.957%
Average Days to Maturity	685
Fiscal Year-to-Date Earnings	\$4,377,089

GOALS

- Streamline revenue collection across all City facilities.
- Work with Investment partners to monitor investment returns.
- Continue to support the Citizens Investment Oversight Committee.
- Maintain the City Treasurer’s webpage to keep residents informed of the City’s investment activity.

CITY TREASURER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$164,958	\$153,431	\$190,883	\$213,234
5110 Temporary/Part Time Employees	-	2,591	-	-
5115 Elected Officials	24,376	24,283	24,190	24,190
5120 Overtime	-	142	-	-
5206 Fringe Benefit Burden-Wcomp	1,194	3,605	3,872	4,279
5207 Fringe Benefit Burden	89,132	84,885	102,133	122,700
5212 Pension Bond Debt Charge	2,301	2,131	2,225	2,305
	281,961	271,068	323,303	366,709
Maintenance & Operations				
5305 Professional Services	41,025	38,900	44,500	44,500
5345 Travel & Conference	1,355	2,911	4,095	4,238
5355 Matl Supplies&Services	632	340	420	435
5360 Advertising	2,842	-	3,160	3,270
5370 Postage	41	43	168	174
5375 Dues,Books&Subs	507	319	530	549
5385 Telephone	591	414	769	796
5405 Administration Fees	1,039,944	1,104,637	1,108,300	1,277,780
5425 Fiscal Agent/Other Fees	18,942	25,532	22,274	17,500
	1,105,879	1,173,096	1,184,216	1,349,241
Internal Service Charges				
5600 Internal Service Charges	121,560	150,483	155,549	156,935
	121,560	150,483	155,549	156,935
Debt Service				
5651 Principal	7,463,922	7,973,133	8,334,785	7,511,383
5652 Interest	3,797,721	3,349,674	3,218,822	2,905,479
	11,261,643	11,322,807	11,553,607	10,416,862
Other				
6030 GASB 31 Adjmt	14,913	96,039	-	-
	14,913	96,039	-	-
Total Expenditures	\$12,785,957	\$13,013,493	\$13,216,675	\$12,289,747

CITY TREASURER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals	Actuals	Adopted	Adopted
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
140000101 - City Treasurer	\$331,094	\$316,282	\$378,694	\$423,805
1402 - CFD-Ocean Ranch	271	1,814	-	-
140207420 - 2019 OPFA Lease Revenue Bd	958,000	958,000	958,200	1,401,825
1403 - CFD-Pacific Coast Bus.Pk	336	1,726	-	-
1455 - CFD-Morro Hills	393	1,615	-	-
1456 - 14 Morro Hills IA1 Rev Fd	369	2,056	-	-
170140961 - 2013COP Refunding SerA	922,361	923,281	921,371	-
170141455 - CFD-Morro Hills 2013A Ref	488,050	598,366	446,363	509,663
170142402 - CFD-Ocean Ranch 2013A Ref	843,621	871,125	890,150	908,950
170197961 - 2011 Pol/Libr COP	844,689	855,407	862,458	-
170198456 - 14 Morro Hills CFD (ImpArea#1)	560,840	532,228	541,113	537,286
170199455 - 14 Morro Hills SpTx-Ref	791,872	569,365	721,528	658,887
170203403 - CFD-2017 Pacific Coast Bus Prk	606,332	628,574	646,413	655,438
170206420 - 2015 Txble Pensn Oblgtn Ref Bd	4,166,834	4,325,059	4,482,591	4,647,645
170280402 - CFD-Ocean Ranch 2014 Ref	741,189	758,911	783,275	792,250
1961 - OPFA DS Fd	13,544	88,827	-	-
200010102 - Allocation of Interest	1,039,944	1,104,637	1,108,300	1,277,780
605611963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	476,219
Total Expenditures	\$12,785,957	\$13,013,493	\$13,216,675	\$12,289,747

CITY MANAGER EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$5,111,660	\$1,139,204	\$1,607,299	\$1,555,023
Maintenance & Operations	1,760,886	2,440,648	330,850	322,053
Internal Service Charges	154,513	151,953	167,479	188,916
Capital Outlay	968,178	26,450	-	-
Total Expenditures	\$7,995,237	\$3,758,255	\$2,105,628	\$2,065,992
Full time equivalent	8.61	8.51	10.01	7.10*
Hourly extra help	1.00	1.00	1.00	1.00

*Unfunded positions were removed from the list of authorized positions starting FY 2023-24.

MISSION STATEMENT

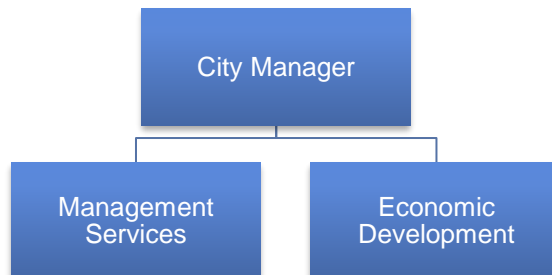
Provide support and policy recommendations to the City Council; provide leadership, support and coordination for the various City departments; oversee financial planning and budget preparation; manage communications program and media relations; governmental affairs/advocacy; oversee Economic Development;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

SERVICE DESCRIPTION

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

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

ORGANIZATIONAL CHART BY FUNCTION



CITY MANAGER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$4,016,449	\$743,776	\$997,389	\$966,216
5110 Temporary/Part Time Employees	20,897	-	71,515	71,515
5120 Overtime	708,849	615	-	-
5206 Fringe Benefit Burden-Wcomp	5,112	12,529	18,109	17,445
5207 Fringe Benefit Burden	343,438	366,640	501,296	478,159
5212 Pension Bond Debt Charge	8,095	7,864	7,710	9,209
5230 Auto Allowance	8,820	7,780	11,280	12,480
	5,111,660	1,139,204	1,607,299	1,555,023
Maintenance & Operations				
5305 Professional Services	96,282	1,161,480	134,004	138,694
5310 Temp. Agencies/Individuals	2,160	-	-	-
5320 Repair and Maintenance	2,969	-	486	503
5326 Studies & Reports	-	49,937	-	-
5330 Machry & Equip <\$10K	20,701	-	486	2,503
5335 Rents & Leases – Equip, Bldgs	11,183	-	-	-
5345 Travel & Conference	(571)	5,952	6,934	7,676
5350 Training – Registrtn Fees	(170)	583	598	619
5355 Matl Supplies&Services	85,773	25,550	48,312	24,128
5360 Advertising	1,128	6,054	1,711	3,770
5365 Marketing	20,432	22,447	31,911	34,027
5370 Postage	126	78	1,652	1,710
5375 Dues,Books&Subs	22,605	24,210	22,039	22,810
5385 Telephone	4,674	3,754	5,483	5,674
5390 Taxes, Licenses & Permits	-	2,066	-	-
5395 Contrib-Community Svc/Non Prof	718,343	1,138,536	-	-
5450 Contingencies	-	-	77,234	79,937
5555 Gap Funding Loan Program	775,250	-	-	-
	1,760,886	2,440,648	330,850	322,053
Internal Service Charges				
5600 Internal Service Charges	154,513	151,953	167,479	188,916
	154,513	151,953	167,479	188,916
Capital Outlay				
5704 Machinery & Equipment	968,178	26,450	-	-
	968,178	26,450	-	-
Total Expenditures	\$7,995,237	\$3,758,255	\$2,105,628	\$2,065,992

CITY MANAGER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
150010101 - Management Svcs	\$781,473	\$845,958	\$1,157,857	\$1,324,337
150150101 - City Manager-Contingency	-	34	77,234	79,937
310332101 - Economic Development Program	601,995	610,837	683,354	661,718
310520104 - Gap Funding Loan Program	775,250	-	-	-
822166819273 - CARES - County	2,965,993	-	-	-
822167419273 - CARES - State	1,944,139	-	-	-
837134221271 - Sand Replenishment	-	689,883	162,183	-
837172221271 - Business Grants	-	300,000	-	-
837172321271 - Non-Profit Grants	-	999,971	-	-
837172421271 - ED and Tourism Projects	-	171,560	-	-
837172721271 - Broadband Study	-	50,052	-	-
837177221271 - Electric Shuttle Program	-	53,560	-	-
912138000501 - Art Commission	4,000	9,950	25,000	-
915138100581 - Fire Truck Replacement	890,289	10,496	-	-
915138300581 - RCS System Replacement	32,097	15,954	-	-
Total Expenditures	\$7,995,237	\$3,758,255	\$2,105,628	\$2,065,992

CITY ATTORNEY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$1,844,666	\$1,888,922	\$2,207,890	\$2,294,053
Maintenance & Operations	39,005	38,934	51,798	53,611
Internal Service Charges	144,909	145,947	155,757	179,424
Total Expenditures	\$2,028,580	\$2,073,803	\$2,415,445	\$2,527,088
Full time equivalent	8.88	8.38	8.95	8.95

MISSION STATEMENT

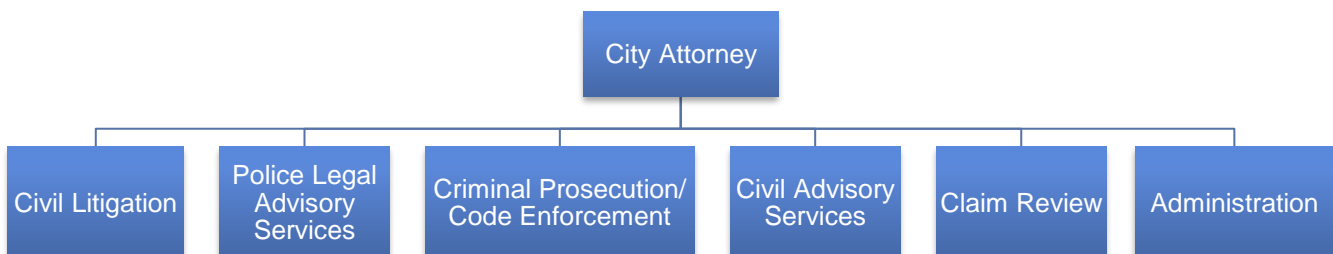
The City Attorney’s office provides a full range of legal services to the City Council, City Manager, department directors, staff and City advisory groups. These services include providing legal advice and counseling related to proposed actions as well as the defense of the City and its employees in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

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

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Successfully defended the City in several noteworthy civil litigation cases, including, among others:
 - Dismissal of a wrongful termination lawsuit at no cost to the City.
 - Dismissal of a personal injury lawsuit arising from a police pursuit at no cost to the City.
 - Dismissal of a lawsuit filed by multiple school districts challenging the allocation of property tax revenues at no cost to the City.
 - Dismissal of a CEQA action challenging the City Council's approval of a controversial housing project at no cost to the City.
 - Settlement of several high exposure civil actions for substantially below amounts paid by co-defendants and the amounts sought by plaintiffs, including an action filed by a motorist injured in a collision with an Amtrak train; a civil rights lawsuit arising from the arrest of a criminal suspect; a subrogation action filed a property owner's insurer seeking recovery of damages paid to remediate a flooded commercial building; and a high exposure tort action by a former volunteer against a police department manager.
 - Successfully tendered several personal injury lawsuits to third parties pursuant to contractual and permit obligations requiring defense and indemnification of the City, saving taxpayers hundreds of thousands of dollars.
- ✓ Assisted City Council and City management in several legislative priorities, including the establishment of city-wide community facility districts to fund future public safety costs and operational expenses of a new fire station.
- ✓ Assisted the City in the implementation of major new water and wastewater infrastructure projects involving multi-million public works contracts and federal loans.
- ✓ Drafted updates to the City's inclusionary housing and density bonus ordinances to comply with evolving state law requirements.
- ✓ Drafted the ordinance to implement minimum qualifications for the elected City Treasurer.
- ✓ Processed multiple contracts to implement the El Corazon Disposition and Development Agreement with the City's master developer for the site.
- ✓ Drafted bylaws and related actions necessary to establish a Police Oversight Standing Committee.
- ✓ Assisted City planning with the resolution of legal issues involving several residential and mixed-use projects for compliance with new state housing laws.
- ✓ Provided oversight of several personnel investigations during FY 22-23, none of which lead to civil litigation against the City.
- ✓ Assisted the Human Resources Department and the Oceanside Police Department in securing the rejection of an unfounded EEOC/FEHA discrimination complaint.
- ✓ Conducted thorough analysis of hundreds of governmental tort claims in an attempt to resolve valid claims without incurring unnecessary litigation expenses.

GOALS

- Prepare and conduct multiple scheduled jury trials in the next calendar year alleging exaggerated claims of personal injuries arising from the condition of public property.
- Secure judgment for the City in two pending petitions for writ of mandamus challenging the City Council's approval of the Ocean Kamp project and the City Council's decision to rezone property in eastern Oceanside.
- Affirm a lower court's judgment in favor of the City of Oceanside and the Oceanside Successor Agency, rejecting the Affordable Housing Coalition's attempt to recover attorney fees in their unsuccessful legal challenge to the dissolution of the former redevelopment agency.
- Continue to emphasize the defense of civil litigation cases in-house within the existing budget.
- Provide timely and thorough review of all legal documents, including City ordinances, resolutions, contracts and other agreements.
- Update standardized contracts, permits and City documents to conform to evolving legal developments.

- Evaluate opportunities to file actions on behalf of the City as a plaintiff to recover damages where appropriate.
- Advise staff and City officials of new developments in municipal law, including future legislation related to the response to and recovery from ongoing pandemic.
- Provide training to City staff and City boards and commissions on significant developments in municipal law, including the Brown Act, the Public Records Act and other applicable areas of the law.

CITY ATTORNEY – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$1,270,890	\$1,264,083	\$1,465,500	\$1,538,465
5120 Overtime	-	1,100	-	-
5206 Fringe Benefit Burden-Wcomp	6,351	23,349	26,811	27,964
5207 Fringe Benefit Burden	534,862	569,641	682,212	692,752
5212 Pension Bond Debt Charge	13,139	13,409	13,207	14,713
5230 Auto Allowance	19,424	17,340	20,160	20,160
	1,844,666	1,888,922	2,207,890	2,294,053
Maintenance & Operations				
5305 Professional Services	-	-	3,245	3,358
5345 Travel & Conference	287	1,069	7,031	7,277
5350 Training - Registrtn Fees	415	1,290	555	575
5355 Matl Supplies&Services	5,129	6,160	8,006	8,286
5370 Postage	355	241	1,623	1,680
5375 Dues,Books&Subs	30,497	28,821	29,362	30,389
5385 Telephone	2,323	1,352	1,976	2,045
	39,005	38,934	51,798	53,611
Internal Service Charges				
5600 Internal Service Charges	144,909	145,947	155,757	179,424
	144,909	145,947	155,757	179,424
Total Expenditures	\$2,028,580	\$2,073,803	\$2,415,445	\$2,527,088

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
160000101 - City Attny-Admin	\$2,028,580	\$2,073,803	\$2,415,445	\$2,527,088
Total Expenditures	\$2,028,580	\$2,073,803	\$2,415,445	\$2,527,088

FINANCIAL SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$3,106,178	\$4,562,387	\$3,929,981	\$4,041,760
Maintenance & Operations	1,719,525	1,903,678	2,121,215	2,253,906
Internal Service Charges	599,724	594,984	651,912	643,774
Other	(774,984)	3,551,125	-	-
Total Expenditures	\$4,650,443	\$10,612,175	\$6,703,108	\$6,939,440
Full time equivalent	33.20	33.20	33.20	33.10

MISSION STATEMENT

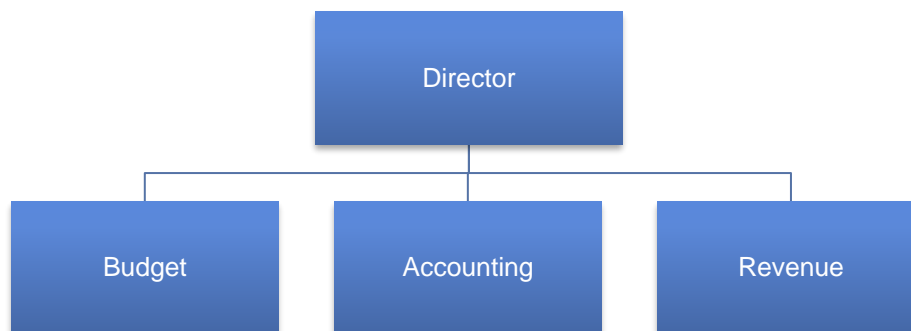
The Financial Services Department provides financial, budgetary, and revenue collection support to stakeholders. Our policies, plans and reporting systems help operating departments achieve their objectives and ensure the City’s long-term fiscal health. To provide timely and accurate financial information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

SERVICE DESCRIPTION

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Opened an additional customer service station to reduce customer wait times in the Revenue lobby.
- ✓ Implemented the Low-Income Household Water Assistance Program (LIHWAP) with 46 customers receiving assistance within the first 7 months.
- ✓ Streamlined parking citation first level review process resulting in faster response times to appellant. Averaging 360 monthly reviews processed with an average response time of 15 days or less.
- ✓ Implemented coin and currency operations to expedite cash processing and reconciliation.
- ✓ Outsourced solid waste billing to better serve the community with one point of contact for customer service and billing needs.
- ✓ Implemented virtual Annual Beach Parking Permit to improve efficiencies and eliminate citations caused by lost or misplaced placards.
- ✓ Received the GFOA Distinguished Budget Presentation Award for FY 2022-23 budget.
- ✓ Received the CSMFO Operating Budget Excellence Award for FY 2022-23 budget.
- ✓ Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY 2021-22.

PERFORMANCE MEASURES			
INDICATORS	TARGET	ACTUAL FY 2021-22	PROJECTED FY 2022-23
Number of days to process business license	10 days or less (average)	10 days	8 days
Time to connect to Customer Service Representative – utility billing	1 minute 30 seconds or less (average)	1 minute 31 seconds	1 minute 20 seconds
Time to connect to Customer Service Representative – business activities/parking	30 seconds or less (average)	30 seconds	29 seconds
Number of days to post POS transactions to the G/L	5 days or less (average)	4 days	4 days
Number of days to process 1 st level citation review	21 days or less (average)	20 days	15 days

GOALS

- Expand and improve the online payment platform to include business license renewal payments to better support our business community.
- Streamline utility billing processes with updated seamless forms to allow customers the option to request certain services online.
- Expand virtual parking permit program to include additional permit types to better serve the community and reduce citations for misuse, misplaced, and/or unreadable permits.

FINANCIAL SERVICES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$1,949,659	\$3,095,082	\$2,422,986	\$2,521,426
5110 Temporary/Part Time Employees	-	17,231	-	-
5120 Overtime	7,245	192,922	8,713	8,713
5206 Fringe Benefit Burden-Wcomp	9,793	46,240	48,729	50,374
5207 Fringe Benefit Burden	1,107,567	1,179,174	1,417,113	1,428,783
5212 Pension Bond Debt Charge	25,976	26,598	26,500	26,523
5230 Auto Allowance	5,940	5,140	5,940	5,940
	3,106,178	4,562,387	3,929,981	4,041,760
Maintenance & Operations				
5305 Professional Services	384,172	391,132	455,368	512,430
5306 Professional Svc w/IT alloc	1,003,042	1,098,727	1,287,859	1,330,746
5310 Temp. Agencies/Individuals	122,623	64,193	32,115	33,239
5320 Repair and Maintenance	73,981	146,361	136,026	147,850
5325 Infrastructure < \$100K	-	13,510	-	-
5326 Studies & Reports	19,443	25,679	21,877	27,892
5330 Machry & Equip <\$10K	3,573	2,322	1,050	1,087
5335 Rents & Leases - Equip, Bldgs	1,217	314	7,875	1,087
5345 Travel & Conference	-	1,225	11,168	23,513
5350 Training - Registrtn Fees	8,517	4,042	19,933	20,631
5355 Matl Supplies&Services	39,358	85,279	78,640	82,480
5360 Advertising	1,555	6,040	2,100	2,174
5370 Postage	20,864	24,078	25,200	26,082
5375 Dues,Books&Subs	1,862	1,920	4,664	4,827
5380 Uniform	-	94	-	-
5385 Telephone	5,645	3,827	840	869
5390 Taxes, Licenses & Permits	33,676	34,936	36,500	39,000
	1,719,525	1,903,678	2,121,215	2,253,906
Internal Service Charges				
5600 Internal Service Charges	599,724	594,984	651,912	643,774
	599,724	594,984	651,912	643,774
Other				
6030 GASB 31 Adjmt	(774,984)	3,551,125	-	-
	(774,984)	3,551,125	-	-
Total Expenditures	\$4,650,443	\$10,612,175	\$6,703,108	\$6,939,440

FINANCIAL SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
140281101 - City Pension Stabiliztn Trst	\$(725,823)	\$3,605,265	\$ -	\$ -
200010101 - FSD-Admin	482,941	409,465	522,179	538,426
211010101 - Revenue Management	913,382	1,196,555	1,458,706	1,430,125
212010101 - Business Activities/Services	2,111,933	2,097,473	2,482,593	2,584,134
213010101 - Budget Activities/Services	515,610	558,736	739,017	796,271
220000101 - Accounting	1,325,570	1,469,511	1,473,176	1,560,463
300010971 - SA-Administration	26,830	22,240	27,437	30,021
837172121271 – Public Health Response	-	1,252,931	-	-
Total Expenditures	\$4,650,443	\$10,612,175	\$6,703,108	\$6,939,440

HUMAN RESOURCES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$3,876,805	\$4,109,463	\$5,019,652	\$5,299,261
Maintenance & Operations	6,424,386	12,685,663	10,083,121	11,087,277
Internal Service Charges	584,397	597,853	699,440	781,862
Transfers	178,999	140,106	-	-
Benefits/Other	47,308,364	51,491,957	53,455,557	55,062,513
Total Expenditures	\$58,372,951	\$69,025,043	\$69,257,770	\$72,230,914
Full time equivalent	35.09	35.09	35.09	33.35
Hourly extra help	2.00	2.00	2.00	2.00

MISSION STATEMENT

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

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

SERVICE DESCRIPTION

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

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

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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

Human Resources Division

- ✓ During calendar year 2022, successfully completed 202 recruitments; received 5,363 applications; rejected 355 applications. Scheduled the following number of applicants to test: written – 1,285; Oral – 1,144; Performance – 548. Total candidates placed on eligibility lists – 1,120. Hired 172 full-time employees and 145 hourly-extra-help employees.
- ✓ Successfully negotiated successor Memoranda of Understanding with the Oceanside Police Management Association (OPMA) and the Oceanside Fire Management Association (OFMA).
- ✓ Adoption of the revised Personnel Rules and Regulations for the City of Oceanside.
- ✓ Notable 2022 senior management hires: Records Manager, Coastal Zone Administrator, Housing Program Manager, Library Division Manager, and Accounting Manager. In addition to selecting a new Library Director, Finance Director, Public Works Director and City Manager.
- ✓ Public Safety: Hired 16 Firefighter/Paramedics; 38 Emergency Medical Technicians; 25 Police Officers and 6 Public Safety Dispatchers.
- ✓ Conducted 12 reclassification studies.
- ✓ Revised 22 job descriptions.
- ✓ Conducted employee trainings as follows:
 - New Employee Orientation, 39 trainings, trained 246 employees.
 - Sexual Harassment Prevention, trained 605 employees.
 - Defensive Driving, trained 245 employees.
 - Processed 92 tuition reimbursements.
 - Processed 5 Bachelor degree bonuses and 1 Associate degree bonus
 - Processed 134 volunteers.
- ✓ Designed and implemented the City’s first Leadership Development Academy. The objective of the program is to develop the City’s talent pool of high-potential and high-performing employees with leadership competencies that will support the City’s objectives, increase employee morale and retention, improve productivity, promote better decision making, and build better teams.
- ✓ Completed the Oracle JD Edwards Application Upgrade Release 22. This required a review of the Human Resources and Benefits Administration business processes, testing of scripts, discussing adjustments within Oracle to improve business processes, a net change training with a refresher of the Common Foundation, and formal integration.
- ✓ Collaborated with Oracle JD Edwards consultants to reflect streamlined HR business processes within the Oracle Release 22 Upgrade. The enhancements will include the elimination of double entries into two separate systems and the creation of a staging table to enter future-dated Personnel Action Forms. As of the end of 2022, the design phase of the projects was completed. However, implementation is set for 2023.
- ✓ Procured appropriate insurance policies through the City’s insurance broker while analyzing and assessing Citywide exposures.

- ✓ Planned, organized, and conducted the 2023 Open Enrollment period. This included hosting 2 Open Enrollment Information Sessions and 4 Financial Information Sessions.
- ✓ Successfully completed the IRS and California-mandated ACA reporting through ACAWorks.
- ✓ Partnered with San Diego County Credit Union to host the “10 Steps to Financial Freedom” webinar where employees learned how to make informed financial choices and gain control of their finances.
- ✓ Hosted a 2-day Virtual CalPERS Benefits Education Event for employees to learn about retirement benefits, retirement options, accessing their personal information online, and the impact of their pension on their Social Security benefits.
- ✓ Offered financial wellness and planning webinars through MissionSquare Retirement focusing on retirement basics, Roth IRA, roll-in advantages, financial planning basics, financial planning for a loved one with special needs, and retirement income planning.
- ✓ Offered a ScholarShare 529 webinar that informed employees about the basics of paying for college, the cost of higher education, getting started with the 529, and the matching grant program.
- ✓ Processed 106 leave of absence cases, facilitated 11 industrial disability retirements, and conducted 29 interactive process meetings.
- ✓ Processed 771 COVID-related emergency leave cases (approximately 30,954 hours of paid time off) for isolation, quarantine, and care of family members.
- ✓ Processed 1,794 Personnel Action Forms consisting of new hires, rehires, promotions, demotions, terminations, business unit changes, position control number changes, add-on pays, schedule changes, title Changes, acting positions, and step increases.
- ✓ Updated the salary schedules 6 times due to MOU increases, minimum wage increases, executive pay increases, and reclassifications.

Risk Management Division

Loss Control and Safety

- ✓ Updated and released City’s Injury and Illness Prevention Program for 2022.
- ✓ Successfully completed the RFP process and selection of TPA for City’s Loss Control and Safety Program.
- ✓ Conducted employee Safety Trainings:
 - 14 - With COC Safety Committee and Admin Safety Committee
 - Annual Railroad Safety Training through specialty Vendor
 - Annual Hearing, Respirator and Harness Fit Testing Program
- ✓ Accident Review Board Committee met and reviewed 69 accidents involving City Employees.
- ✓ Held and facilitated 12 Citywide Safety Committee meetings identifying trends and dialogue focused on prevention strategies.
- ✓ Managed and oversaw mandatory Random Drug Testing Program, as well as the Department of Transportation Commercial Drivers program.

General Risk Management

- ✓ Procured appropriate insurance policies through City’s Insurance Broker and insurance Pool with City holds membership within, to include General Liability, Automobile Liability, First Party Property insurance, Cyber, Crime, Airport, Underground Storage Tanks, Pollution, and Watercraft coverage, while analyzing and assessing Citywide exposures.
- ✓ Processed 224 (up from 198 last year) “Potential” claims against the City.
- ✓ Investigated and managed 81 (up from 79 last year) new liability claims, inclusive of negotiations focused toward resolution and reduction of liabilities against the City.
- ✓ Closed 94 claims (up from 71 last year) through denials, negotiated settlements and/or litigation.
- ✓ Processed 471 financial transactions on claims.

- ✓ Managed multiple requests for Certificates of Insurance and endorsements from various departments throughout the City.

Worker's Compensation

- ✓ Ongoing partnership and monitoring of City's Third-Party Workers' Compensation Administrator.
- ✓ Filed and managed 123 (down from 127 last year) new Workers' Compensation claims.
- ✓ Processed and managed 153 (up from 128 last year) Record Only claims.
- ✓ Ongoing oversight of 128 litigated Workers' Compensation cases
- ✓ Approved 45 Workers Compensation Settlement Authorization Requests
- ✓ Addressed all related issues from employees, department management staff, TPA and medical facilities; tracked and approved all modified duty, 4850 and TTD benefits assisting with proper Payroll disbursements, and managed the Return to Work program for injured workers
- ✓ Arranged and in partnership with City's TPA, conducted four Workers' Compensation Presentations for public safety employees completed on 10/12/22 and 10/13/22

Claims Recovery

- ✓ 100 opened recover claims in Microniche
- ✓ Recovered \$211,218
- ✓ \$447,126 in judgements received and included on the annual FTB Intercept Program
- ✓ \$65,163 in pending cases with the courts
- ✓ Active Vendors: 1,279
- ✓ Archived Vendors: 1,433
- ✓ Certificates of Insurance Processed: 4,925

Information Technologies Division

- ✓ Customer Care answered 70,312 phone calls (9% YOY increase) and entered 28,334 (6% YOY increase) new requests for assistance into Publicstuff
- ✓ Completed 75% of technology related Public Stuff requests for service within 24 hours of initial requests.
- ✓ Completed monthly PCI compliance tests for systems that handle financial transactions.
- ✓ Oversaw deployment of IT infrastructure including card access, security systems, cabling, cameras, network equipment and hardware for Beach Lockup, New Code Enforcement and New Meter Shop.
- ✓ Completed the installation of 54 video cameras and video recording solution for the downtown area in coordination with the Police Department.
- ✓ Launched 4 quarterly phishing campaigns to City Staff to test their abilities in spotting and handling potential suspicious or malicious emails.
- ✓ Migrated internal IT inventory tracking from SQL to a more robust web-based solution, providing easier visibility and reporting features.
- ✓ Implemented Web Application Firewalls (WAF) to protect internet facing applications .
- ✓ Executed the Citywide Website Replacement Project and launched the new website in February 2023.
- ✓ Launched GovDelivery, a web-based email subscription management system, for the notification of City Council and Board & Commission Agendas and Minutes, as well as department-specific newsletters, job announcements, and internal system outage alerts.
- ✓ Performed audits on the City's mobile and landline telephones, cancelling unused lines, resulting in tens of thousands of dollars in savings per year.
- ✓ Began upgrade of all City staff to Office 365
- ✓ Completed City's JD Edwards upgrade to Release 22 to support Online Purchase Order Requisition and ACH Advice Implementation
- ✓ Performed major server upgrades at City Hall to support primary operations such as email, phones and other applications
- ✓ Installed new microwave at John Landes Community Center & facilitated installation of the John Landes Library including Wi-Fi, telephone, printer etc.
- ✓ Replaced network hardware and upgraded switches at Country Club Senior Center, City Operations Center, and Fire Station 4

HUMAN RESOURCES

- ✓ Upgraded SCADA servers at Weese Filtration Plant & Mission Basin Groundwater Purification Facility
- ✓ Purchased and installed additional Network Video Recorder (NVR) at San Luis Rey Water Reclamation Facility (SLR) to expanded camera recording and video retrieval throughout Water Utilities
- ✓ Upgraded cameras at current SLR maintenance building
- ✓ Installed new cameras at Brooks Street pool and Crown Heights Resource Center
- ✓ Replaced Lifeguard HQ Audio Public Announcement system added camera at front entrance door
- ✓ Upgraded Fire Station 6 door access system to current OnGuard system
- ✓ Added audio recording capability to lobby cameras in Development Services, Water Utilities, Housing, Utility Billing, City Clerk, and Code Enforcement.

GOALS

- Negotiate successor Memoranda of Understanding with the following labor groups during FY 2023-24: Oceanside Police Officers' Association (OPOA), Oceanside City Employees' Association (OCEA), Management Employees of the City of Oceanside (MECO), Western Council of Engineers (WCE), Oceanside Police Officers' Association (Non-Sworn) (OPOA-NS), and Oceanside Marine Safety Employees' Association (OMSEA).
- Implement the City's Leadership Development Program to supplement the 10-week academy. The program will consist of post-academy assessments on demonstrated competencies; the creation of individual development plans that identify activities to continue developing leadership competencies; and quarterly 1-hour Leadership Series sessions introducing new competencies.
- Re-establish the Wellness Committee made up of a diverse group of Wellness Champions who will recommend wellness initiatives that align with the City's strategic goals and can be accomplished within fiscal constraints.
- In line with recommendations from the San Diego State University's School of Public Affairs, host workshops to strengthen the City's performance management system by teaching leaders how to develop SMART goals and conduct ongoing coaching sessions.
- Implementation and training on the Risk Matrix tool developed in-house by staff.
- Deliver a reliable and secure computer infrastructure with high-speed network access to all City facilities.
- Provide citywide technology solutions to automate tasks and improve operational efficiencies.
- Evaluate and propose new technologies to improve organizational efficiencies.
- Continually evolve the City's cybersecurity posture to strengthen our defenses against ever evolving threats.
- Evaluate Citywide technology replacement options.



HUMAN RESOURCES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$2,478,797	\$2,581,323	\$3,168,418	\$3,369,521
5110 Temporary/Part Time Employees	2,613	38,371	36,872	43,362
5120 Overtime	43,951	48,283	46,373	46,500
5206 Fringe Benefit Burden-Wcomp	18,879	52,027	56,119	59,652
5207 Fringe Benefit Burden	1,253,631	1,351,989	1,674,060	1,740,743
5212 Pension Bond Debt Charge	32,650	32,299	32,530	33,003
5230 Auto Allowance	5,280	5,120	5,280	6,480
5235 Compensated Absences	41,004	52	-	-
	3,876,805	4,109,463	5,019,652	5,299,261
Maintenance & Operations				
5305 Professional Services	707,157	802,764	908,898	928,502
5306 Professional Svc w/IT alloc	22,671	12,148	14,973	15,497
5310 Temp. Agencies/Individuals	-	-	21,792	21,851
5315 Utilities	18,874	20,400	22,489	22,489
5320 Repair and Maintenance	1,266,125	1,320,416	1,346,136	1,601,787
5325 Infrastructure < \$100K	447,390	761,105	592,516	610,216
5330 Machry & Equip <\$10K	400,973	489,543	572,227	567,001
5335 Rents & Leases - Equip, Bldgs	335,116	3,057	689	336,713
5340 Ins other than Employee Benefit	1,624,418	2,437,977	3,402,600	4,178,100
5345 Travel & Conference	1,706	3,695	41,545	41,898
5350 Training - Registrtn Fees	2,922	4,350	30,331	30,565
5355 Matl Supplies&Services	104,967	392,080	695,225	363,840
5360 Advertising	-	1,399	2,652	2,745
5370 Postage	3,002	2,985	5,997	3,999
5375 Dues,Books&Subs	4,406	6,261	7,021	7,159
5380 Uniform	-	502	-	-
5385 Telephone	441,846	366,576	605,730	482,615
5405 Administration Fees	2,223	1,517	2,300	2,300
5465 Self-Insured Claims Paid	580,737	5,418,053	1,030,000	1,065,000
5470 Claims Management	459,854	640,834	780,000	805,000
	6,424,386	12,685,663	10,083,121	11,087,277
Internal Service Charges				
5600 Internal Service Charges	584,397	597,853	699,440	781,862
	584,397	597,853	699,440	781,862
Transfers				
6900 Transfers Out	178,999	140,106	-	-
	178,999	140,106	-	-
Benefits/Other				
5430 Bad Debt	11,459	14,510	-	-
5482 Retirement Premiums	29,175,494	30,756,916	32,589,998	31,941,454
5483 Insurance	18,119,930	21,464,012	20,800,559	23,016,059
5484 Employee Tuition Reimbrsmt	60,770	62,715	65,000	105,000
6007 Pension Expense - GASB 68	(59,289)	(806,195)	-	-
	47,308,364	51,491,957	53,455,557	55,062,513
Total Expenditures	\$58,372,951	\$69,025,043	\$69,257,770	\$72,230,914

HUMAN RESOURCES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
151010814 - Risk Management Admin.	\$3,223,230	\$8,953,740	\$5,826,225	\$6,684,535
152010818 - Workers Compensation Admin	4,371,570	7,451,048	5,977,602	6,349,593
155010841 - Information Systems	1,593,735	1,322,676	2,334,036	2,318,958
155155841 - Audio Visual	155,370	152,424	186,305	189,840
155157841 - Communications	561,913	464,546	762,119	661,744
155158841 - City Wide Copiers/Printers	363,857	331,682	510,779	510,779
155159841 - Building Controls	38,721	23,240	53,100	53,100
155160841 - Citywide Software	275,286	566,291	278,052	252,043
155162841 - Network Infrastructure	936,770	1,296,511	1,233,435	1,363,735
155164841 - Public Safety System	495,068	426,943	573,773	609,216
155165841 - SCADA	369,996	318,413	432,874	446,717
155167841 - Utility Systems	371,884	371,536	513,659	523,062
155168841 - Cyber Security	-	-	-	256,552
1814 - Risk Management	178,999	140,106	-	-
250253817 - Employee Benefits Adm	44,388,956	46,213,944	49,306,188	50,611,849
260010101 - Personnel Administration	642,625	648,646	788,781	914,387
270271871 - Centralized Call Center	404,972	343,299	480,842	484,803
Total Expenditures	\$58,372,951	\$69,025,043	\$69,257,770	\$72,230,914

NON DEPARTMENTAL EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$490,676	\$10,602,991	\$ -	\$ -
CalPERS Unfunded Liability	2,165,030	-	600,000	600,000
Vacancy Factor	-	-	(4,257,518)	(3,824,456)
Maintenance & Operations	2,809,922	4,719,053	5,560,315	6,637,348
Internal Service Charges	2,569,556	3,864,381	4,358,147	4,017,248
Transfers	3,946,245	918,043	2,410,000	1,865,550
Other	1,477,176	8,413,674	-	-
Total Expenditures	\$13,458,605	\$28,518,142	\$8,670,944	\$9,295,690

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 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$21,959	\$8,120	\$ -	\$ -
5105 Vacancy Factor	-	-	(4,257,518)	(3,824,456)
5110 Temporary/Part Time Employees	203,400	(1,407)	-	-
5120 Overtime	243,804	71,714	-	-
5207 Fringe Benefit Burden	21,513	5,392	-	-
5213 CALPERS Unfunded Liability	2,165,030	10,519,173	600,000	600,000
	<u>2,655,706</u>	<u>10,602,991</u>	<u>(3,657,518)</u>	<u>(3,224,456)</u>
Maintenance & Operations				
5305 Professional Services	39,766	16,066	24,450	23,744
5310 Temp. Agencies/Individuals	4,279	-	-	-
5320 Repair and Maintenance	11,743	-	-	-
5326 Studies & Reports	20,532	12,020	53,550	55,424
5330 Machry & Equip <\$10K	53,555	-	-	-
5335 Rents & Leases – Equip, Bldgs	34,400	1,757	-	-
5345 Travel & Conference	4	-	-	-
5355 Matl Supplies&Services	80,480	1,600	17,718	68,338
5375 Dues,Books&Subs	154,900	154,797	179,617	185,903
5380 Uniform	43	-	-	-
5390 Taxes, Licenses & Permits	-	2,149,599	2,207,304	3,009,599
5395 Contrib-Community Svc/Non Prof	1,593,788	1,675,563	2,114,636	2,297,594
5405 Administration Fees	663,427	666,581	768,014	794,894
5435 Special Events	2,488	41,070	195,026	201,852
	<u>2,809,922</u>	<u>4,719,053</u>	<u>5,560,315</u>	<u>6,637,348</u>
Internal Service Charges				
5600 Internal Service Charges	2,569,556	3,864,381	4,358,147	4,017,248
	<u>2,569,556</u>	<u>3,864,381</u>	<u>4,358,147</u>	<u>4,017,248</u>
Transfers				
6900 Transfers Out	3,946,245	918,043	2,410,000	1,865,550
	<u>3,946,245</u>	<u>918,043</u>	<u>2,410,000</u>	<u>1,865,550</u>
Other				
5430 Bad Debt	392,904	580,987	-	-
6030 GASB 31 Adjmt	1,084,272	7,832,687	-	-
	<u>1,477,176</u>	<u>8,413,674</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$13,458,605	\$28,518,142	\$8,670,944	\$9,295,690

NON-DEPARTMENTAL – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals	Actuals	Adopted	Adopted
	FY 2020-21	FY 2021-21	FY 2022-23	FY 2023-24
1101 - General Fund	\$3,960,517	\$7,930,730	\$ -	\$ -
170130101 - COVID-19 Pandemic	570,251	-	-	-
170131101 - COVID-19 Increased Ops Exp	58,889	-	-	-
170174101 - NonDepartmental Expense	7,344,621	18,882,961	6,500,994	6,892,409
170177101 - City Memberships & Fees	158,611	170,863	211,855	217,708
170180101 - Humane Society Contract	1,258,116	1,449,360	1,753,139	1,923,444
170181101 - City Wide Employee Recognition	818	410	9,930	10,277
170936101 - NonDeptmntl - Special Events	106,782	83,818	195,026	226,852
912138000501 - Art Commission	-	-	-	25,000
Total Expenditures	\$13,458,605	\$28,518,142	\$8,670,944	\$9,295,690

MEASURE X

THIS PAGE INTENTIONALLY BLANK

MEASURE X EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$2,149,436	\$2,451,990	\$4,484,770	\$6,470,081
Maintenance & Operations	1,277,643	1,298,664	1,902,414	3,369,071
Internal Service Charges	1,054	39,290	38,055	95,263
Capital Outlay	21,716	35,500	-	-
Transfers	7,193,075	13,150,000	14,500,000	9,300,000
Total Expenditures	\$10,642,924	\$16,975,445	\$20,925,239	\$19,234,414
Full time equivalent	19.58	19.58	47.58	57.58
Hourly extra help	19.00	19.00	49.00	37.00

MEASURE X – CIP EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$84,883	\$117,021	\$ -	\$ -
Maintenance & Operations	426,960	971,076	773,500	320,000
Internal Service Charges	376,013	620,270	355,000	-
Capital Outlay	3,489,498	3,630,845	13,371,500	8,980,000
Total Expenditures	\$4,377,354	\$5,339,212	\$14,500,000	\$9,300,000

BACKGROUND

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

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

SEPARATE FUND

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

CITIZENS OVERSIGHT COMMITTEE

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

RESPONSIBLE SPENDING PLEDGE

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

ANALYSIS

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

PROPOSED YEAR 5 SPENDING PLAN FOR FY 2023-24

The Year 5 Spending Plan continues the programs and infrastructure projects initiated in prior years with the following adjustments:

Revenue The City's Sales Tax Consultant, HdL Companies, has estimated Year 5 revenue of \$18,150,000 (net of State administrative fees). This compares to the original projection of \$11,660,168 for Year 5 revenue. The additional revenue is primarily based on increased internet Sales/Use Tax receipts following the United States Supreme Court decision in *South Dakota v. Wayfair, Inc.*, 138 S.Ct. 2080 (2018) and California's enactment of AB 147 implementing this decision. This court decision and law expanded the collection of state sales and use taxes from out-of-state businesses that sell to California residents and businesses over the internet.

Additionally, an estimated \$1,832,896 in unspent funds from Year 4 are being rolled over for reallocation in Year 5. As a result of these changes, the total amount available for budgeting in Year 5 is \$19,982,896.

Expenses from Ongoing Projects and Programs. The Year 5 Spending Plan continues the programs and projects initiated in Years 1 through 4:

1. **Homeless Outreach Team (HOT).** The Spending Plan continues to fund two additional staff serving as the City's second HOT team. The Year 5 budget is increased to \$450,232 based on actual costs for the personnel on this team. These are positions that can be moved into other police programs after seven years when the Measure X revenues end since retirements will create new vacancies in the department.
2. **The Crime Suppression Team.** The Plan provides \$500,000 in Year 5 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.
3. **Additional HOT Social Worker.** The Plan continues funding for an additional contract social worker to partner with the additional HOT team, at a cost of \$155,000 in Year 5. This is an increase of \$78,000 because a grant from the County ended.
4. **Homeless Diversion/Prevention, Homeless Reunification Program, and Homeless Hiring Programs.** This line item funds services such as emergency rent, security deposit, and first/last months' rent, bridge housing, and funding to reunite homeless persons with family members as needed in order to keep people from becoming homeless or to rehouse those experiencing homelessness. In order to fund these programs, \$400,000 would be allocated in Year 5. Originally a Homeless Hiring Program was envisioned but after two failed RFPs the City no longer intends to implement such a program with Measure X funding.
5. **Enhanced Emergency Service Delivery Model (EMT Program).** This program successfully launched in September 2019. The Year 5 budget is increased to \$1,932,342 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.
6. **Paramedic Squad.** The Plan continues funding for a Paramedic Squad that will provide EMS Response to the Downtown/Coastal Core of Oceanside at a cost of \$812,701 in Year 5. This unit will handle lower activity calls in its designated response area and reduce the hospital "wall times" currently being experienced.
7. **Police Department: Equipment, Training, and Operational Studies.** The Year 5 plan includes \$650,000 for equipment, training, planning, and operational studies designed to increase response time and effectiveness of the Police Department.
8. **Fire Department: Equipment, Training, and Operational Studies.** The Year 5 plan includes \$250,000 for equipment, training, planning, and operational studies designed to increase response time and effectiveness of the Fire Department.
9. **Community Services Officer Model Implementation.** This proposed Year 5 spending plan includes \$2.13 million to continue implementation of the Community Services Officer Program. This funding supports a total of 28 CSOs. This program is designed to create a pipeline of future police officers, dispatchers, forensic technicians, and analysts when vacancies occur. An added benefit is the increased staff capacity throughout the department and allow sworn police officers to more quickly respond to emergencies.

This program would be on-going for the duration of Measure X and has been included in the preliminary seven-year spending plan. Note: this program will be made up of provisional positions that could be eliminated following the sunset of Measure X should other funding sources not be identified.

10. **Youth Programming and Gang Diversion.** The Plan continues funding to support the Oceanside Community Safety Partnership (OCSP) – Gang Intervention and Youth Prevention Programs at a cost of \$800,000 in Year 5. This programming is focused in the Mesa Margarita/Libby Lake, mesa Margarita/Back Gate, Eastside, Crown Heights, and John Landes/Tri-City areas of Oceanside which have all experienced extreme gang-related violence.
11. **Enhanced Downtown Security Presence.** The Plan continues to fund the contract with MainStreet Oceanside to provide an enhanced, proactive security presence in the downtown, beachfront, and Oceanside Transit Center areas at a cost of \$1,366,108 in Year 5.
12. **Road Repairs/Overlays/Slurry Seals.** The City has invested approximately \$7 million annually in pavement management including overlays, slurry seals and rehabilitation projects over the last 10 years. That amount, however, has not been at a level to improve citywide pavement condition. The measure of the City's current Pavement Condition Index (PCI) is 56 and declining. Pavement management program funding increased in FY 2021-22 and FY 2022-23 to \$8.4 million and \$8.8 million respectively. Measure X funds in the amount of \$3.5 million in program years 3 and 4 are a significant portion of the increase, but an annual budget of at least \$10 million is needed annually to increase the City's PCI rating by 8-10 points over ten years, which would indicate that City's streets are in good condition. \$3,500,000 is proposed for the fifth year of Measure X funding.
13. **Traffic Calming Measures.** The plan includes \$300,000 in Year 5 funding to implement traffic calming measures throughout the City to improve safety for motorists, pedestrians and cyclists. Measures such as speedhumps, roundabouts, median islands, and intersection turn restrictions are proven to encourage safer, more responsible driving.
14. **Fire Station 1.** A total of \$17.1 million had been allocated from Measure X for the construction of a new Fire Station 1. This amount is being reduced by \$1 million as the result of a Department of Defense Grant that staff was able to successfully obtain.
15. **Pier View Bridge Rehab.** Staff recommends an allocation of \$5.5 million in Year 5. To date \$2.25 million has been allocated to this project and staff will continue recommending significant funding for this project in future years. Oceanside's Pier is one of its most cherished assets and strongest public attractions. The concrete bridge between "The Strand" and the wooden bridge is in need of complete reconstruction. The design process has started and these funds will help pay for its construction which will cost in excess of \$20 million. Staff is seeking grant funds to also assist in the cost.

Proposed New Projects for Year 5 and Going Forward.

EMT Added Pay and Retention Incentives. Staff recommends providing six \$1,500 stipends for EMT's to attend a Fire Academy and another six \$8,000 stipends for EMT's to attend paramedic school. Additionally, staff requests funding to allow up to four EMT's per fiscal year to complete their two and a half-month paramedic field internship as paid employees versus having to take a leave of absence without pay. This will allow the Fire Department to evaluate the paramedic level performance of the EMT employees before investing significant time and money once hired as a Firefighter-Paramedic. The total cost of these incentives is \$115,000 annually. Additionally, staff recommends that we increase pay for all EMTs by \$3/hour to improve with recruitment and retention which has become a significant problem since neighboring agencies have implemented similar programs. The cost of this is estimated at \$285,000/annually. Total of \$400,000 for both added pay and retention incentives is proposed for the fifth year of Measure X funding. These positions are provisional and will go away when this sales tax funding ceases.

Preliminary Seven Year Expenditure Plan. The Spending Plan also includes a preliminary plan for expenditures for the seven-year duration of Measure X (through March 2026). This plan anticipates continuance of the public safety and homelessness programs throughout the duration of the Measure, including cost escalators where appropriate, and completion of the infrastructure improvements initiated during Years 1 through 5. The total cost to continue/complete these items is estimated to be \$34,815,827 which is fully covered by the anticipated revenue leaving a positive balance of \$153,000. This is a change from the initial Seven Year Expenditure Plan, where revenues were not projected to cover expenses. Attachment 2 is a detailed spreadsheet illustrating the preliminary plan for the full seven years of Measure X.

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

Summary of Year 5 Spending Plan

Improved Public Safety Services including Addressing Homelessness	\$9,848,200
Improved Infrastructure:	
Public Safety Infrastructure Projects	<1,000,000>
Street & Road Repairs/Improvements	3,800,000
Beaches/Beachfront/Pier/Parks	5,500,000
TOTAL SPENDING PLAN FOR YEAR FIVE	\$18,148,200
REVENUE AVAILABLE FOR YEAR FIVE	\$19,982,896
BALANCE TO BE CARRIED FORWARD TO YEAR SIX	\$1,834,696

MEASURE X – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$712,622	\$877,847	\$2,054,076	\$3,100,683
5110 Temporary/Part Time Employees	71,999	251,667	220,635	179,333
5120 Overtime	838,686	791,618	876,798	1,235,695
5206 Fringe Benefit Burden-Wcomp	127,370	63,758	90,776	130,928
5207 Fringe Benefit Burden	398,759	455,068	1,231,505	1,794,503
5212 Pension Bond Debt Charge	-	12,032	10,980	28,939
	2,149,436	2,451,990	4,484,770	6,470,081
Maintenance & Operations				
5305 Professional Services	52,854	121,547	77,000	1,561,108
5320 Repair and Maintenance	-	69,385	500,000	650,000
5325 Infrastructure < \$100K	344,240	128,815	-	-
5330 Machry & Equip <\$10K	-	16,561	-	-
5355 Matl Supplies&Services	162,934	237,375	314,900	264,900
5380 Uniform	16,911	32,762	41,025	45,450
5395 Contrib-Community Svc/Non Prof	575,594	566,228	969,489	847,613
5405 Administration Fees	125,110	125,880	-	-
	1,277,643	1,298,664	1,902,414	3,369,071
Internal Service Charges				
5600 Internal Service Charges	1,054	39,290	38,055	95,263
	1,054	39,290	38,055	95,263
Capital Outlay				
5705 Auto Equipment	21,716	35,500	-	-
	21,716	35,500	-	-
Transfers				
6900 Transfers Out	7,193,075	13,150,000	14,500,000	9,300,000
	7,193,075	13,150,000	14,500,000	9,300,000
Total Expenditures	\$10,642,924	\$16,975,445	\$20,925,239	\$19,234,414

MEASURE X – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
150010103 - Measure X Admin	\$7,321,185	\$13,275,880	\$14,500,000	\$9,300,000
150518103 - Homeless Outreach Team	427,924	478,072	487,299	605,231
150519103 - Crime Suppression Team	502,302	380,890	500,000	500,000
150521103 - Downtown Security	344,240	128,815	-	-
150522103 - Police Equipment and Studies	-	99,964	500,000	650,000
150523103 - Community Service Officer	-	-	1,719,344	2,150,313
150564103 - Enhanced Emergency Svc Delivery	1,413,359	1,732,207	1,801,497	2,331,391
150565103 - Fire Equipment	-	174,070	300,000	250,000
150567103 - Youth Program/Gang Diversion	-	-	-	800,000
150568103 - DownTown Security Presence	-	-	-	1,366,108
150569103 - Paramedic Squad	-	-	-	879,025
150953103 - Homeless Diversion/Prevention	306,912	332,104	499,999	402,346
150954103 - Contract Sobering Services	327,004	373,444	617,100	-
Total Expenditures	\$10,642,924	\$16,975,445	\$20,925,239	\$19,234,414

MEASURE X – CIP – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$49,128	\$74,887	\$ -	\$ -
5120 Overtime	7,749	309	-	-
5207 Fringe Benefit Burden	28,006	41,825	-	-
	84,883	117,021	-	-
Maintenance & Operations				
5305 Professional Services	287,383	918,340	756,00	320,000
5315 Utilities	-	1,569	-	-
5325 Infrastructure < \$100K	116,445	(7,776)	-	-
5355 Matl Supplies&Services	1,296	58,943	17,500	-
5390 Taxes, Licenses & Permits	21,835	-	-	-
	426,960	971,076	773,500	320,000
Internal Service Charges				
5600 Internal Service Charges	376,013	620,270	355,000	-
	376,013	620,270	355,000	-
Capital Outlay				
5703 Infrastructure < \$100K	3,470,744	3,630,845	13,371,500	8,980,000
5705 Auto Equipment	18,754	-	-	-
	3,489,498	3,630,845	13,371,500	8,980,000
Total Expenditures	\$4,377,354	\$5,339,212	\$14,500,000	\$9,300,000

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
902158719517 - Road Repairs/Slurry Seal	\$21,839	\$1,146,460	\$700,000	\$700,000
902159419517 - St Restoration/Asphlt Overlay	2,336,219	1,469,033	2,800,000	2,800,000
902177122517 – Traffic Calming	-	-	300,000	300,000
907158519517 - New Fire Stnt #1/EOC Relctn	102,407	212,405	5,875,000	-
907158619517 – TrainingTower/Draft Pit/Asphalt	108,330	198,071	-	-
912158819517 – South Strand Rehab Study	10,904	697,841	2,500,000	-
912158919517 – Pier Rehab/Concrete Dsgn	220,378	293,188	500,000	5,500,000
912159019517 – Beachfront Improvements	1,461,903	1,145,870	-	-
912159119517 – Buccaneer Beach Restrooms	82,555	171,856	1,825,000	-
912159319517 – New Ambulance Type #1	18,754	-	-	-
912159719517 – Police HQ Expansion	14,064	4,489	-	-
Total Expenditures	\$4,377,354	\$5,339,212	\$14,500,00	\$9,300,000

PUBLIC SAFETY

THIS PAGE INTENTIONALLY BLANK

POLICE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$53,538,029	\$57,415,375	\$63,475,530	\$65,145,870
Maintenance & Operations	3,034,130	3,960,636	3,476,160	3,292,785
Internal Service Charges	6,133,840	6,046,565	6,980,874	8,127,688
Capital Outlay	200,254	46,112	-	-
Transfers	615,492	552,146	581,870	537,155
Other	3,255	(80,658)	-	-
Total Expenditures	\$63,525,001	\$67,940,614	\$74,514,434	\$77,103,498
Full time equivalent	326.00	324.00	324.00	303.00*
Hourly extra help	21.00	18.00	18.00	17.00

*Unfunded positions were removed from the list of authorized positions starting FY 2023-24.

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.

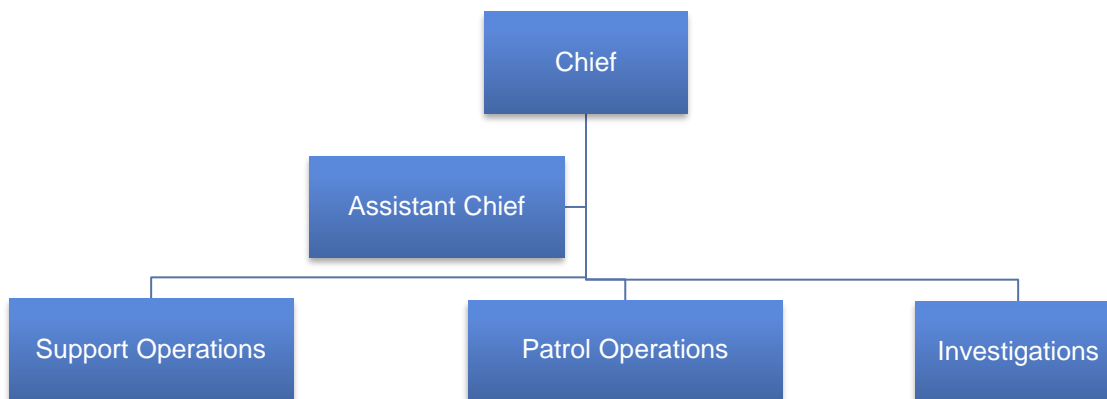
SERVICE DESCRIPTION

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

- ✓ The 2022 FBI Crime Index in Oceanside remained unchanged (less than 1%) compared to 2021. This total is 5% lower than the crime index in 2018 and is down 17% from 2013.
- ✓ Property Crime in Oceanside also remained unchanged (0.1%) compared to 2021. This total is 11% lower than in 2018 and down 24% from 2013.
- ✓ There were 26 gang-motivated violent crimes in 2022 compared with 17 in 2021. However, this total remained 46% lower than the 12-year high of 48 gang crimes in 2011.
- ✓ The department hired an additional Crime & Intelligence Analyst. This new position is assigned to the Special Enforcement Division, providing critical support through research into criminal databases, video evidence and social media analysis, and investigative assistance on high-priority gang cases.
- ✓ The Crime Analysis and Intelligence Unit collaborated with an outside vendor to develop an online crime mapping tool available to the public and featured on the Police Department website. This public-facing application is designed for transparency and awareness, showing the community the amount of calls the department has responded to over the last 12 to 48 hours through colored location pins spanned across a map of the city.
- ✓ The Property & Evidence Unit, with the help of the Investigations Division, purged 15,534 items deemed no longer necessary to retain.
- ✓ The Special Enforcement Section conducted a total of 155 vice/narcotic/gang investigations and proactive operations, resulting in the seizure of 38 firearms, 91 lbs. of narcotics (Cocaine, Fentanyl, Heroin), 700 pills (Fentanyl & Xanax), 15 lbs. of illegal Marijuana products and \$323,500 cash seized for forfeiture from narcotics dealers.
- ✓ The Property Crimes Unit investigated and closed 532 cases and arrested or issued arrest warrants for 168 suspects.
- ✓ The Property Crimes Unit investigated a violent catalytic converter theft series involving numerous masked suspects. The suspects were identified and arrested through collaboration with multiple agencies throughout southern California. They have been linked to over 40 catalytic converter theft cases, two assaults with deadly weapon cases in San Diego County, and an additional 40 similar cases in Los Angeles County. The suspects face over 20 years in prison for their offenses in San Diego County alone.

- ✓ A Property Crimes detective investigated a complex multi-million-dollar, international scam involving numerous elderly victims nationwide. Through a tedious investigation and collaboration with the Elder Justice Taskforce (EJTF), the detective identified the location of international suspects in Ghana and several coconspirators in the United States. The detective traveled to Nebraska and assisted in arresting and interrogating one of the identified suspects. There is an additional arrest forthcoming from this case.
- ✓ A Property Crimes detective investigated a complex cryptocurrency scam where victims believed they would never be reunited with their money. Through a painstaking investigation, the detective traced the victim's cryptocurrency to international suspects in China and India. The detective interviewed the suspects via Microsoft Teams and froze their assets. The victims were reunited with thousands of dollars they never thought they would be reunited with. This was the first successful instance of a victim being reunited with their stolen money after it was transferred into cryptocurrency in our county.
- ✓ The Crimes of Violence Unit assigned and investigated 175 cases, sending 82 cases to the District Attorney for review and arrest warrants.
- ✓ The Crimes of Violence Unit worked with Crime Analysis and Intelligence Unit to investigate and solve an armed robbery series of multiple check cashing locations throughout the city. In total, over \$100,000 was stolen during the robberies.
- ✓ The Crimes of Violence Unit investigated an armed robbery that turned into a shooting. Through an extensive investigation, detectives identified a group of criminals responsible for additional armed robberies and shootings in North San Diego County.
- ✓ The Crimes of Violence Unit investigated nine homicides. Eight of the murder cases were closed by arrest, leaving one open investigation.
- ✓ The Family Protection Unit now has a full-time detective to monitor OPD's sex and arson registrant program. This allows for greater oversight of the offenders and increased follow-up and intervention. In 2022 OPD monitored 210 sex offenders, with 11 of them violating their registration requirements. 5 were arrested, and 6 cases were sent to the District Attorney's Office with an arrest warrant request.
- ✓ The Family Protection Unit investigated a "peeping tom" series that plagued a specific apartment complex in Oceanside. For several months the suspect's identity was unknown. With excellent coordination between investigative and patrol personnel, the suspect was caught fleeing the apartment complex after committing another peeping crime. The suspect was arrested and has since been charged with prior cases.
- ✓ The Family Protection Unit investigated multiple sex-related cases. In one case, an adult male suspect repeatedly made sexual and vulgar comments to young juvenile girls walking to and from school. Detectives were able to identify the suspect and locate several other victims. The suspect was arrested and charged with 8 counts of annoying/molesting a child.
- ✓ The Family Protection Unit reviewed over 450 cases. In all, 15 were closed by arrest, 137 were closed by a warrant request, and the remaining were sent to the DA's Office for review.
- ✓ The Property & Evidence Unit received 10,889 items of evidence in 2022. 380 firearms were seized for either safekeeping, destruction, or as evidence for search warrants.
- ✓ The Property & Evidence Unit processed 1,454 narcotic items. Of the narcotics seized, 53% was Methamphetamine & 19% was Fentanyl.
- ✓ Primary operational duties for the Records Unit continue to evolve as new technology becomes instrumental when documenting, processing and verifying data for 29,956 crime incident reports. With the implementation of body-worn cameras, Record staff reviewed and shared 74,468 body-worn camera videos with the District Attorney's office, City Attorney's Office, Department of Motor Vehicle, US Attorney's office as well as other law enforcement agencies. This is in addition to the 544 requests received from the District Attorney for case filings. Another milestone for Records was moving to a paperless case file process, sharing files digitally, saving valuable time for both the DA and Records staff.
- ✓ With the implementation of AB 2425 relating to Welfare and Institution Codes 786.5; 827, 828, and added 827.95 Records Supervisor processed over 381 Record Seals for Juveniles.



Civic Engagement

- ✓ The Senior Volunteer Patrol Program (SVPP) contributed 13,131 hours of their time and conducted 2,643 You Are Not Alone checks.
- ✓ Officers partnered with the Oceanside Unified School District (OUSD) for the yearly Holiday of Hope event. This collaboration provided 22 underprivileged families a Christmas-themed event where they were provided gift cards and gifts for the children.
- ✓ The Property Crimes Unit expanded the Online Retail Partner program to include more retail stores, and a detective was assigned to address Organized Retail Crimes.
- ✓ A Property Crimes detective has taken the countywide lead in developing a regional approach to combating catalytic converter theft known as the Catalytic Converter Initiative (CCI). The CCI employs a public education campaign for citizens that was launched using both traditional and social media platforms. The detective who spearheaded the development of the CCI has collaborated with the North County San Diego District Attorney's office and wrote and distributed a 9-page training bulletin for all Law Enforcement agencies in the county to utilize when investigating catalytic converter theft and taking preventative measures to combat it. The training bulletin includes the appropriate charges to file for cases, an impact statement that details the impact of catalytic converter theft, and a guideline for organizing catalytic converter etching events.
- ✓ The Property Crimes Unit and the Neighborhood Policing Team held two etching events where approximately 200 catalytic converters were etched and serialized with the National Insurance Crime Bureau (NICB).

- ✓ Implementing the CCI has translated to unprecedented success in prosecuting catalytic converter thieves. So far, OPD has arrested more suspects for catalytic converter theft, recovered more stolen catalytic converters, and reunited more stolen catalytic converters with victims than any other agency in the county. OPD has a 100% felony conviction rate of suspects arrested for stealing catalytic converters.
- ✓ The Department has collaborated with North County Lifeline to provide a juvenile offender diversion program. The Diversion program provides formal counseling and classes to eligible juvenile offenders in place of prosecution. 44 juveniles have completed this program.
- ✓ The Department hired a Public Information Officer (PIO) to increase communication and transparency with the community. Department leadership received media relations training coordinated by the PIO.
- ✓ The PIO has significantly enhanced the social media footprint of the Department by expanding post reach to thousands of viewers and averaging over 100 followers weekly across department social platforms.
- ✓ Over the last year, the PIO has conducted 53 on-camera news interviews improving our connectivity to traditional media outlets and providing real-time information to residents during critical incidents. The PIO produced 20 videos, including a recruitment video to reach prospective applicants and monthly public safety messages to keep our community informed.
- ✓ Department members led a Random Acts of Kindness Project. Each month of the year, a different effort was carried out that responded to the community's needs. Officers sponsored students to attend prom, surprised drivers with free gas at the pumps during historical fuel cost increases, handed out school supplies to parents and kids returning to school, sponsored Landes Park food distributions, and adopted families in need during the holidays.
- ✓ The Department has continued quarterly in-service training in Defensive Tactics, Firearms, and de-escalation with an emphasis on decision-making and best practices. This training is in addition to that mandated by California Police Officer Standards and Training (POST).
- ✓ The Lateral Incentive Hiring program is still underway. This consists of financial bonuses and access to hours of paid time off. Thus far, we have observed a significant increase in the lateral applicant pool and have hired or provided job offers to 7 lateral police officers bringing the total hired under this program to 12.
- ✓ The Oceanside Youth Partnership (OYP) program graduated eight students. OYP is a 16-week program designed to provide at-risk youth with hope, positive role models, education, and resources to guide them to success.
- ✓ The Neighborhood Policing Team participated in and piloted 24 Neighborhood watch and block captains' meetings, ultimately reducing the fear of crime.
- ✓ On February 5, 2023, the Police Department transferred rescue and firefighting responsibilities in the harbor to the Fire Department and Lifeguards.
- ✓ Developed the Harbor, Beaches, and Downtown team with 12 officers allowing for 20-hour-a-day coverage to address crimes and quality of life issues in these vital areas.

Quality of Life

- ✓ The Front Desk completed 704 Sexual Offender registrations and 683 Live Scan fingerprint services. Community Services Officers at the front desk took 2,375 crime reports from residents. A total of 8,661 community members signed in for assistance from the Staff at the Front Desk.
- ✓ The Psychiatric Emergency Response Team (PERT) responded to 288 mental health-related calls and made 68 PERT referrals for subjects in crisis. The Police Department responded to 5,354 PERT-related calls for service resulting in 1,099 involuntary committals for mental-health-related issues.
- ✓ Police Dispatch received 68,732 9-1-1 calls, dispatched 105,986 incidents, and received 197,533 non-emergency calls.
- ✓ The average response time to calls was 5.06 minutes. This resulted in 96.59% of all priority one calls response times being within 5 minutes.
- ✓ The Traffic Safety Unit (TSU) has conducted thorough investigations of 11 fatal traffic collisions.

- ✓ TSU utilized grant funding from the Office of Traffic Safety (OTS) to conduct 50 DUI, Distracted Driving, Traffic Enforcement, Motorcycle Safety, and Bicycle/Pedestrian Safety operations. During these operations, over 13 Driving Under the Influence arrests and over 615 traffic citations were issued to improve traffic safety.
- ✓ The K9 Unit assisted in the apprehension of 66 suspects, 10 narcotics searches as a result of being deployed 90 times.
- ✓ Harbor Officers responded to 44 calls for service related to waterborne vessel rescues, and worked with Federal Law Enforcement agencies to conduct 41 land-based and 28 maritime narcotic/human trafficking operations.
- ✓ Beach Team Officers issued 328 citations and made 233 arrests around the beach and pier area.
- ✓ The Crime Suppression Team made 238 Felony/Misdemeanor arrests, issued 79 citations, and responded to 442 calls for service.
- ✓ Encampment Team Officers conducted 73 operations resulting in 15 arrests, removal of 8 illegal camps and issuance of 230 citations.

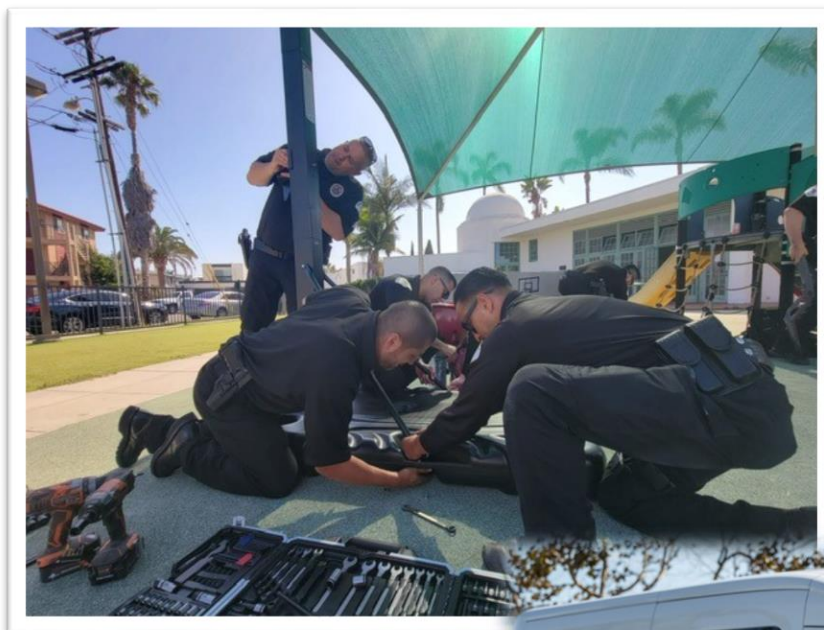
PERFORMANCE MEASURES		
INDICATORS	Projected FY 2022-23	TARGET FY 2023-24
Respond to priority 1 calls for service	5 minutes 8 seconds	6 minutes
Complete all preliminary crime reports	5 days	5 days
Provide copies of reports to authorized recipients	10 days (95%)	10 days
Reduce the number of preventable employee collisions	As of April 2022 there was a 5% reduction in preventable collisions	5%
Fill vacant positions to increase performance and service capacity	83% of authorized positions filled	90% of authorized positions filled



GOALS

City Services

- Leverage the completed Operational and Organizational Assessment to improve the department's deployment and staffing model to effectively and proactively address criminal activity.
- Continue to proactively address homeless issues and work in partnership with both City and community resources.
- Assess 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 and develop innovative ways to connect with viable candidates.
- Continue planning the new Police Headquarters planning efforts to include the completion of viable plans and identifying a funding plan.



POLICE – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$27,853,246	\$30,037,277	\$34,371,454	\$35,143,355
5110 Temporary/Part Time Employees	309,655	285,287	373,645	340,910
5120 Overtime	3,995,432	5,377,258	2,740,804	3,061,370
5206 Fringe Benefit Burden-Wcomp	1,339,624	1,396,981	3,338,472	3,398,007
5207 Fringe Benefit Burden	17,424,031	17,606,019	19,836,850	20,306,251
5212 Pension Bond Debt Charge	2,616,041	2,712,552	2,814,305	2,895,977
	<u>53,538,029</u>	<u>57,415,375</u>	<u>63,475,530</u>	<u>65,145,870</u>
Maintenance & Operations				
5305 Professional Services	525,633	973,587	601,500	853,160
5315 Utilities	2,214	11,495	10,211	12,944
5320 Repair and Maintenance	169,057	177,758	225,119	97,171
5330 Machry & Equip <\$10K	1,183,359	1,199,172	951,989	834,668
5335 Rents & Leases - Equip, Bldgs	2,021	131,952	4,118	5,707
5345 Travel & Conference	61,291	151,5910	145,659	118,866
5350 Training - Registrtn Fees	58,749	155,067	125,398	109,112
5355 Matl Supplies&Services	598,712	733,659	869,820	771,140
5360 Advertising	1,818	4,632	3,074	4,263
5370 Postage	7,382	10,075	10,735	12,087
5375 Dues,Books&Subs	7,922	11,622	22,316	13,998
5380 Uniform	217,824	218,426	303,672	262,728
5385 Telephone	47,292	42,971	57,114	58,218
5440 Radio Network Operating Cost	150,858	138,629	145,435	138,721
	<u>3,034,130</u>	<u>3,960,636</u>	<u>3,476,160</u>	<u>3,292,785</u>
Internal Service Charges				
5600 Internal Service Charges	6,133,840	6,046,565	6,980,874	8,127,688
	<u>6,133,840</u>	<u>6,046,565</u>	<u>6,980,874</u>	<u>8,127,688</u>
Capital Outlay				
5706 Furniture, Fixtures, Software	200,254	46,112	-	-
	<u>200,254</u>	<u>46,112</u>	<u>-</u>	<u>-</u>
Transfers				
6900 Transfers Out	615,492	552,146	581,870	537,155
	<u>615,492</u>	<u>552,146</u>	<u>581,870</u>	<u>537,155</u>
Other				
6025 OthFinSources-Capital Leases	-	(99,218)	-	-
6030 GASB 31 Adjmt	3,255	18,560	-	-
	<u>3,255</u>	<u>(80,658)</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$63,525,001	\$67,940,614	\$74,514,434	\$77,103,498

POLICE – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1217 - Supplt Law Enforcmt	\$3,081	\$17,267	\$ -	\$ -
1218 - State & Local Asset Seizure Fd	174	1,294	-	-
500502218 - St & Local Asset Seize 15%	-	-	600	1,200
500506101 - Public Safety Communications	3,582,035	3,494,140	3,962,444	4,099,110
500509101 - Harbor Police	2,378,040	2,513,810	2,790,789	-
500510218 - St & Local Asset Seize 85%	24,258	-	3,400	5,500
500511204 - Asset Forfeiture-Justice Fds	36,626	152,266	313,500	313,500
500512204 - Asset Forfeiture-Treasury Fds	-	39,539	33,500	33,500
500515101 - OPD-Support Operations	13,044,544	14,284,758	16,271,307	18,101,181
500516101 - OPD-Investigations	14,170,186	14,738,663	17,072,625	17,979,496
500517101 - OPD-Patrol	27,880,757	30,550,212	32,729,012	34,892,641
817131800217 - PS Alignment AB 109	4,959	2,982	-	-
817140020272 - ABC GAP Grant 20/21	33,732	-	-	-
817140021272 - ABC GAP Grant 21/22	-	17,064	-	-
817140416217 - COPS 2016	31,173	106	-	-
817140417217 - COPS 2017	4,860	7,730	-	-
817140418217 - COPS 2018	63,372	1,932	-	-
817140419217 - COPS 2019	314,733	21,387	-	-
817140420217 - COPS 2020	118,185	232,873	-	-
817140421217 - COPS 2021	-	137,335	138,338	-
817140422217 - COPS 2022	-	-	-	139,638
817144118222 - JAG FED Grant - 2018	3,288	-	-	-
817144119222 - JAG FED Grant - 2019	47,604	-	-	-
817140420217 - JAG FED Grant - 2020	10,942	31,718	-	-
817144121222 - JAG FED Grant - 2021	-	9,750	-	-
817144319272 - OUSD Resource Offcra FY19-21	861,577	-	-	-
817144321272 - OUSD Resource Offcra FY21-23	-	835,528	902,608	1,000,784
817144419273 - OTS STEP FY 19/20	\$59,294	-	-	-
817144420273 - OTS STEP FY 20/21	114,928	22,796	-	-
817144321272 - OTS STEP FY 21-23	-	91,396	-	-
817161219272 - ATF Task Force	25,400	-	20,290	10,145
817166519222 - COVID Emergency Funding PPE	72,945	79,763	-	-
817168620273 - Tobacco Grant 20/21	\$846	\$3,107	-	-
817181522272 - VUSD School Safety FY 22-25	-	-	-	238,536
822120719274 - Gang Task Force FY 19/20	983	-	-	-
822120720274 - Gang Task Force FY 20/21	4,864	2,052	-	-
822120721274 - Gang Task Force FY 21/22	-	16,342	7,609	-
822120722274 - Gang Task Force 22/23	-	-	-	2,537
822120920274 - ATF/OCDEFT	4,016	4,477	12,174	12,174
822133718274 - Operation Stonegarden 2018	66,047	-	-	-
822133719274 - Operation Stonegarden 2019	37,408	94,119	-	-
822133720274 - Operation Stonegarden 2020	-	37,574	-	-
822133920274 - 2020 R3 Group	67,996	-	-	-

POLICE – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
822133921274 - 2021 R3 Group	\$ -	\$59,143	\$ -	\$ -
822147616274 - CEFT Grant	1,372	931	13,745	8,116
835180122276 - Random acts of Kindness	-	-	-	5,500
836120819272 - Narcotic Task Force 10/19-9/20	2,469	-	-	-
836120820272 - Narcotic Task Force 10/20-9/21	10,614	8,566	-	-
836120821272 - Narcotic Task Force 10/21-9/22	-	14,529	15,218	-
836120822272 - NTF 22-23	-	-	-	3,551
836151417272 - Special Law Enfrcmnt - NCTD	382,486	256,141	-	-
836161519272 - Latent Print Examiner	36,876	129,496	148,493	155,909
836168220272 - 19/20 - 21/22 DPPT	12,025	4,420	-	-
836175021272 - Sunset Market Patrol OT	-	11,346	41,600	55,798
917443200276 - Police Canine Funds	-	-	17,000	17,000
917443400276 - Community Donations	2,481	13,552	7,500	15,000
922120400274 - HIS/ICE	3,538	-	7,102	7,102
922120900274 - OCDEFT/FBI	4,286	512	5,580	5,580
Total Expenditures	\$63,525,001	\$67,940,614	\$74,514,434	\$77,103,498

FIRE EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$26,797,793	\$28,957,477	\$32,393,045	\$35,656,362
Maintenance & Operations	3,824,791	4,344,182	4,204,148	6,732,013
Internal Service Charges	3,160,396	3,177,004	3,481,104	5,738,303
Capital Outlay	-	1,998,010	-	-
Transfers	192,690	39,981	-	-
Total Expenditures	\$33,975,670	\$38,516,655	\$40,078,297	\$48,126,677
Full time equivalent	125.42	129.42	139.42	152.42
Hourly extra help	95.00	102.00	99.00	99.00

MISSION STATEMENT

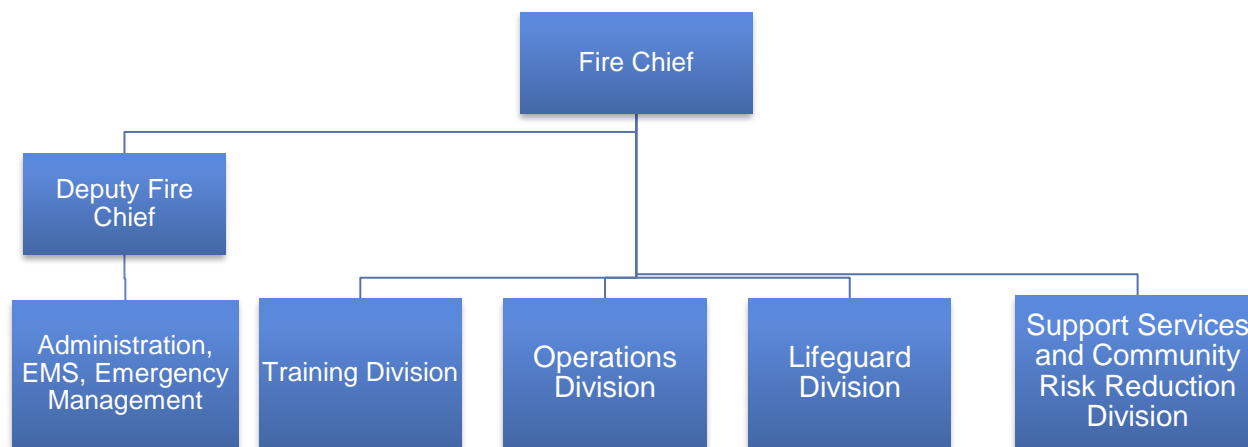
To meet and exceed community needs and expectations through the preservation and protection of life, property and the environment. We will work collaboratively with our citizens and other agencies to provide constant service with an all-risk approach. The decision-making culture of the OFD shall be based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

SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ 100% inspection compliance of state mandated occupancies
- ✓ 24-hour Lifeguard Services staffed and available for the City of Oceanside.
- ✓ Adopted the 2022 California Fire Code - Community Risk Reduction Division (CRR).
- ✓ Implemented a Measure X funded Medic Squad program in the downtown area.
- ✓ Implemented Watchtower Data Tracking Software.
- ✓ Installed 124 smoke alarms and 33 CO alarms; replaced 12 batteries for Oceanside residents in conjunction with the Burn Institute and Red Cross programs.
- ✓ Managed the Citywide EOC response to pandemic events and storms.
- ✓ Provided pandemic-related assistance to City employees.
- ✓ Put a third BLS ambulance into service bringing the total number of ambulances serving the City to seven.
- ✓ Reorganized the CRR Division to add an Assistant Fire Marshall and two Fire Plan Examiners. This significantly improved customer service for the business community, residents, and visitors.
- ✓ The Measure X funded EMT Ambulance program continued to transport 32% of the patients, freeing up four paramedic ambulances to transport paramedic level patients. An additional EMT ambulance was placed in service in February 2023 to provide even more support to our residents and visitors.

Sustainable Growth

- ✓ Completed construction of the five-story Fire Training tower at the Fire Training Center and began using it for firefighting and lifeguard training.
- ✓ Conducted three EMT academies and one Firefighter/Paramedic academy.
- ✓ Developed promotional academies for all ranks and within divisions.
- ✓ Held two 80-hour Marine Safety Unit academies to qualify and train staff to provide enhanced service in Oceanside Harbor.
- ✓ Hired eight seasonal lifeguards for 2022, six of them were Junior Guard assistants in 2021.
- ✓ Successfully transitioned the Harbor Safety operations from the Police Department to the newly formed Fire Department Marine Safety Unit (MSU).

Economic Vitality

- ✓ Secured \$418,163 in state grants (State Homeland Security Program & Urban Area Security Initiative). These grants go towards funding the Fire & Police departments' training & equipment needs.

Quality of Life

- ✓ Developed, trained on, and implemented a transfer of care procedure to address hospital wall-time/turnover of care delays.
- ✓ Implemented new training using live fire to ensure effectiveness of suppression workforce.
- ✓ Partnered with City Attorney Office to provide Fire Department with Fire/EMS legal training.

Civic Engagement

- ✓ Hosted a Sunday workout for Junior Guard assistants throughout the year to help them prepare for tryouts.
- ✓ Increased the amount of Junior Guard assistants from 20 to 24 in 2022.
- ✓ Junior Guards hosted a total of 836 children in 2022 resulted in 61 registrations and sold-out four sessions.

PERFORMANCE MEASURES				
INDICATORS	TARGET/ BENCHMARK	ACTUAL FY 2021-22	PROJECTED FY 2022-23	TARGET FY 2023-24
12 lead ECG performed on suspected heart attack patients	> 90% of the Time	> 97%	> 98%	> 90%
Accounts payable processed to Finance w/n 7 Days	> 90% of Invoices	100%	100%	100%
Adult Cardiac Arrest Patients w/ Pulses back are transported to a Heart Attack (STEMI) Receiving Center	> 90% of the Time	100%	100%	100%
Blood glucose check performed on suspected stroke patients	> 90% of the Time	> 95%	> 99%	> 90%
Completion of Annual Federal, State & Local Mandated Training by each employee	300 Hours Annually 100% of the Time	100%	100%	100%
Hypoglycemia treated by EMS when identified by low blood glucose level	> 90% of the Time	N/A	N/A	> 90%
Match Actual Staffing Levels to Staffing Model (Lifeguard)	100%	100%	100%	80%
Overdose suspected patients with ineffective respirations treated with Naloxone	> 90% of the Time	N/A	N/A	> 90%
Plan check completed w/in 15 days for initial check & 5 days for resubmittal	> 95% of the Time	> 75%	> 95%	> 95%
Public Education & Community Outreach Requests - Confirmed	> 90% of the Time	100%	100%	100%
Response Time for Fire/Emergency Calls	≤ 5 minutes, 90% of the Time	≤ 5 minutes, 26%	≤ 5 minutes, 26%	≤ 5 minutes, 90%
Response Time to Public Record/Subpoena Requests	100% w/in Legal Timeframe	100%	100%	100%
State Mandated Inspections – Completed	100%	100%	100%	100%
Stroke Scale Performed on suspected stroke patients	>90% of the Time	N/A	N/A	>90%

GOALS

City Services

- Continue to analyze and improve the Harbor MSU.
- Continue to improve the utilization of the unmanned aircraft system (UAS/Drone) program.
- Continue to manage the Emergency Medical Services (EMS) Quality Assurance/Quality Improvement (QA/QI) process to ensure the highest quality of EMS delivery.
- Pilot a Beach Attendance Tracking Program to provide more accurate beach attendance data.
- Reduce reliance on hourly extra help employees and “right-size” year-round operation and 24-hour lifeguard/marine safety services.
- Work with Finance in the transition from the SB523 to the AB1705 Supplemental EMS Reimbursement Program.

Sustainable Growth

- Complete a two-month fire academy for 15 Firefighter/Paramedics.
- Complete two emergency medical technician academies for 20 EMTs.
- Complete a design plan for replacement of the Lifeguard Headquarters.
- Complete a Standard of Cover analysis and Strategic Plan for the Fire Department.
- Cultivate pathways for both career progression and job fulfillment by completing a departmental professional development plan.
- Develop promotional training and succession plan (Beach, MSU & Junior Lifeguard).
- Evaluate the Fire Training facilities and develop a plan to meet organizational needs.
- Expand qualified instructor capacity to provide educational opportunities internally.

Economic Vitality

- Continue to add users, who have life safety suppression systems at their locations, into the Compliance Engine database.
- Identify and secure funding for long-term accommodations for MSU.
- Identify and secure funding for refurbishment of the vessel “Rescue-2” and replace vessel “Guardian I”.
- Create and implement an improved Junior Guard registration site.

Civic Engagement

- Collaborate with the Boys & Girls Club to bring possible career ideas to children and provide pathway for Fire Explorers and Junior Guard Assistants.
- Host a Junior Guard coordinator meeting for other agencies.
- Refine the recently implemented beach safety/conditions “dashboard” to better inform visitors of beach status and risks.



FIRE – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$11,638,846	\$12,995,332	\$14,878,862	\$16,642,887
5110 Temporary/Part Time Employees	662,761	777,553	988,958	1,023,473
5120 Overtime	4,737,102	5,202,458	4,159,592	4,456,880
5206 Fringe Benefit Burden-Wcomp	715,649	599,633	1,557,071	1,699,533
5207 Fringe Benefit Burden	7,941,781	8,239,626	9,622,673	10,591,286
5212 Pension Bond Debt Charge	1,101,655	1,142,875	1,185,889	1,242,302
	26,797,793	28,957,477	32,393,045	35,656,362
Maintenance & Operations				
5305 Professional Services	1,589,969	1,605,334	1,659,574	1,912,818
5306 Professional Svc w/IT alloc	-	66,622	78,675	81,429
5310 Temp. Agencies/Individuals	-	-	2,110	2,184
5315 Utilities	150,787	235,915	209,545	226,207
5320 Repair and Maintenance	96,074	97,076	162,708	301,124
5325 Infrastructure < \$100K	6,064	8,943	22,200	22,977
5330 Machry & Equip <\$10K	399,995	496,571	140,735	171,808
5335 Rents & Leases - Equip, Bldgs	441	517	2,282	105,448
5345 Travel & Conference	28,094	49,768	75,998	103,657
5350 Training - Registrtn Fees	87,345	96,212	112,573	126,436
5355 Matl Supplies&Services	994,123	1,202,161	1,141,002	3,034,871
5360 Advertising	810	2,758	3,055	3,161
5370 Postage	456	411	1,557	1,827
5375 Dues,Books&Subs	213,660	210,514	233,511	243,485
5380 Uniform	109,943	135,301	163,356	159,908
5385 Telephone	83,184	67,355	107,695	112,664
5395 Contrib-Community Svc/Non Prof	-	-	4,772	4,939
5400 Gasoline, Diesel Fuel	839	3,216	14,593	27,104
5435 Special Events	1,776	3,584	3,329	3,445
5440 Radio Network Operating Cost	61,229	61,924	64,878	76,440
	3,824,562	4,344,182	4,204,148	6,732,013
Internal Service Charges				
5600 Internal Service Charges	3,160,396	3,177,004	3,481,104	5,738,303
	3,160,396	3,177,004	3,481,104	5,738,303
Capital Outlay				
5704 Machinery & Equipment	-	1,974,288	-	-
5705 Auto Equipment	-	23,722	-	-
	-	1,998,010	-	-
Transfers				
6900 Transfers Out	192,690	39,981	-	-
	192,690	39,981	-	-
Total Expenditures	\$33,975,670	\$38,516,655	\$40,078,297	\$48,126,677

FIRE – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
550010101 - OFD-Admin	\$4,337,663	\$4,559,072	\$4,984,174	\$5,408,205
550551101 - Community Risk Reduction	1,253,304	1,451,468	2,122,454	2,355,858
550552101 - Fire Suppression	23,524,456	25,310,073	27,630,116	30,567,485
550553101 - Fire Personnel Training	715,567	1,082,952	943,902	1,031,467
550557101 - Beach Lifeguards	1,626,461	1,801,056	2,460,377	2,550,200
550558101 - Special Lifeguarding	2,292	1,993	-	-
550559101 - Junior Lifeguards	194,228	273,684	313,127	335,146
550562101 - Reciprocal Mutual Aid	1,681,806	1,097,403	1,183,500	1,189,088
550563101 - SB 523 Medical Transport	380,730	423,684	435,647	-
550566101 - AB 1705 MediCal Emergency Transport	-	-	-	2,000,041
550581101 – Harbor Fire/Lifeguard	-	-	-	2,684,188
817140319273 - OFD-SHSGP 2019	44,831	83,822	-	-
817140320273 - OFD-SHSGP 2020	-	45,243	-	-
817140519273 - UASI Grant 2019	14,697	12,968	-	-
817140520273 - UASI Grant 2020	-	13,832	-	-
817167820273 - 2020 AFG Spplmntl COVID-19 PP	179,611	105,540	-	-
836161319272 - Beach Wheelchair Grant-CaCnsrv	(375)	-	-	-
837173221271 - Fire Apparatus Replacement-LR	-	1,974,288	-	-
837178521271 - Senior Beach Lifeguards-LR	-	275,303	-	-
917456200276 - Misc. Safety Grants	20,399	4,274	5,000	5,000
Total Expenditures	\$33,975,670	\$38,516,655	\$40,078,297	\$48,126,677

THIS PAGE INTENTIONALLY BLANK

PUBLIC WORKS

THIS PAGE INTENTIONALLY BLANK

PUBLIC WORKS EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$11,196,458	\$11,424,575	\$14,282,147	\$14,769,921
Maintenance & Operations	15,697,559	18,930,105	26,810,968	24,369,965
Internal Service Charges	4,317,746	4,441,528	4,068,922	5,771,661
Debt Service	890,408	881,758	894,208	488,805
Capital Outlay	4,497,789	3,005,548	9,660,914	3,841,381
Transfers	1,315,762	1,317,315	1,437,815	1,617,592
Other	2,304,001	(752,926)	-	-
Total Expenditures	\$40,219,724	\$39,247,905	\$56,154,974	\$50,859,325
Full time equivalent	112.76	112.76	118.66	119.76
Hourly extra help	15.00	17.00	15.00	15.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

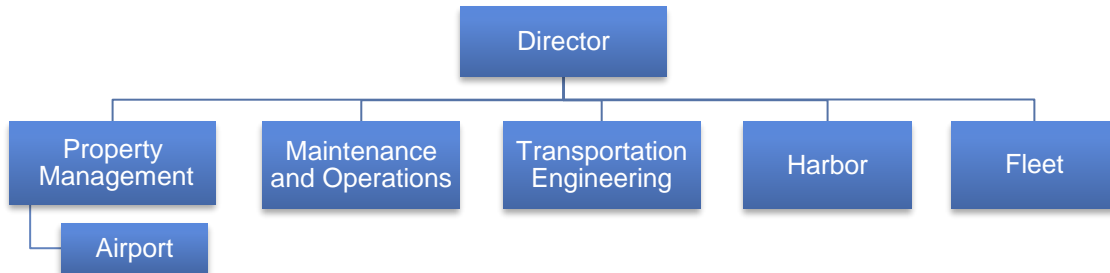
Maintenance and operations maintain the City's transportation system, buildings, facilities, street lights, traffic signals, closed landfills, fleet, streets, flood control systems, trees, parks, beaches and pier as well as provides parking lot maintenance and enforcement. Special emphasis is placed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



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

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

Traffic Engineering

- ✓ Held Adult Smart Cycling training courses every other month and a class for E-Bike riders on a regular basis with focus on student participation.
- ✓ Identified locations for Radar Feedback Signs (RFSs) and Rectangular Rapid Flashing Beacons (RRFBs) for various locations throughout the City. RFSs and RRFBs will be installed in FY 22/23 and FY 23/24.
- ✓ Completed Rancho del Oro Rd and Mesa Dr traffic signal modification.
- ✓ Developed specifications to upgrade the Transportation Management Center (TMC) video wall.
- ✓ Completed striping plan and striping project for Douglas Drive taper relocation.
- ✓ Established an updated traffic calming program with the support of Measure X funding, evaluated multiple streets throughout the City and constructed speed bumps within two neighborhoods.

Maintenance & Operations

- ✓ SLR River Flood Risk Management Project - Maintenance and Operations: City performed mowing and invasive plant species removal for the Phase 1 and 2 areas totaling 88.92 acres mowed.
- ✓ Pier Utility Replacement Project: In November began construction to replace domestic water, fire water, sewer and lighting electrical on the 1,600 ft-long timber pier. The construction contract is \$5.5 million. The project is anticipated to be complete September 2023.
- ✓ Strand Street Light Replacement: Replaced 26 street lights on Pacific Street and The Strand.
- ✓ Citywide Tree Maintenance:
 - 7,228 Total tree trims
 - 114 Tree and Stump Removals
 - 43 Stump Grinds
- ✓ Citywide Sidewalk Repair and Replacement - replaced 44,003 square feet of sidewalk.
- ✓ Graffiti Program Completed 3,571 graffiti removal requests.
- ✓ Striped 119 miles of City streets.
- ✓ Roadway Repairs – repaired approximately 2,380 potholes.
- ✓ Upgraded 12 pay stations for the Harbor and Beach area pay lots.
- ✓ Street Sweeping Program - removed 2,577.21 tons of debris from City streets
- ✓ Storm Drain Cleaning: - managed the cleaning of approximately 3,500 storm-drain inlets Citywide

Property Management:

- ✓ The City received a grant from the FAA totaling \$210,530 for improvements at Oceanside Municipal Airport for Infield Grading Improvements and Apron Reconstruction, this included a matching grant from CALTRANS.
- ✓ Acquired 3 acres of land of the former Garrison Elementary School from the Oceanside Unified School District for the future lift station.
- ✓ Disposed of 7.38 acres of City owned land at Pala Road/Los Arbolitos to Concordia Communities for development of a residential property
- ✓ Disposed of 12.04 acres of City-owned land within El Corazon for development of a Mixed-Use residential property.
- ✓ Extended the terms of leases & use agreements with approximately 18 existing City tenants increasing revenues generated to the City.

Fleet

- ✓ Recognized as one of the 100 Best Fleets in North America by National Association of Fleet Administrators (NAFA), for the 16th straight year.
- ✓ Installed Scissor Lift in the fleet shop to assist with inspection of large vehicles such as fire trucks.
- ✓ Replaced roll-up door in the fleet shop.



GOALS

City Services

- Continue to complete a five-year bicycle and pedestrian accident study with recommendations.
- Re-establish ongoing elementary safe biking and walking presentations at Oceanside elementary schools.
- Complete three signal modifications.
- Ongoing update of the General Plan Mobility Element.
- Continue to update and modernize the speed limits database inventory system.
- Prepare an annual traffic study report as a joint task with OPD.
- Continue to develop a funding strategy for maintaining and upgrading the City's TMC.
- \$1.5M grant funding for safe routes to school to finish by early 2024.
- Seek funding sources for:
 - Construction of the Coastal Rail Trail from Oceanside Blvd to Morse St.
 - Improvement of bicycle infrastructure at the three intersections on Oceanside Blvd.
 - Feasibility Study and plans for Inland Rail Trail.
- Continue with providing traffic calming within neighborhoods that meet the program's criteria using Measure X funding.
- Reach out to local community college Mira Costa and seek possible interns as garage service workers.
- Collaborate with sister cities for strategies of infrastructure pertaining to greening the fleet, and maintaining charging stations locations throughout the City for electric vehicles

PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$6,751,422	\$6,847,608	\$8,441,751	\$8,822,440
5110 Temporary/Part Time Employees	228,955	173,566	358,846	338,790
5115 Elected Officials	5,209	6,455	13,200	13,200
5120 Overtime	212,647	179,223	244,732	249,282
5206 Fringe Benefit Burden-Wcomp	115,658	213,572	238,602	248,501
5207 Fringe Benefit Burden	3,819,544	3,900,531	4,891,347	4,999,295
5212 Pension Bond Debt Charge	89,553	89,441	87,789	92,413
5230 Auto Allowance	6,480	4,110	5,880	6,000
5235 Compensated Absences	(33,009)	10,070	-	-
	11,196,458	11,424,575	14,282,147	14,769,921
Maintenance & Operations				
5305 Professional Services	2,049,826	1,444,735	1,421,594	1,922,342
5306 Professional Svc w/IT alloc	16,035	14,669	16,800	17,388
5310 Temp. Agencies/Individuals	40,765	31,986	55,303	55,488
5315 Utilities	3,161,271	4,742,026	4,936,039	5,309,577
5320 Repair and Maintenance	6,556,479	8,228,611	14,226,350	10,651,436
5325 Infrastructure < \$100K	281,431	112,769	340,000	329,375
5326 Studies & Reports	62,958	25,821	119,177	76,773
5330 Machry & Equip <\$10K	23,226	41,617	97,696	98,012
5335 Rents & Leases - Equip, Bldgs	193,006	213,364	439,283	831,617
5345 Travel & Conference	1,061	11,945	35,099	35,175
5350 Training - Registrtn Fees	9,649	13,281	24,634	27,275
5355 Matl Supplies&Services	1,636,874	1,671,605	2,248,982	1,989,489
5360 Advertising	7,419	8,414	7,065	7,030
5370 Postage	2,906	5,253	7,615	8,839
5375 Dues,Books&Subs	23,697	24,622	25,034	29,070
5380 Uniform	109,952	105,861	138,427	137,943
5385 Telephone	43,802	36,361	49,828	49,190
5390 Taxes, Licenses & Permits	184,940	191,331	226,315	234,874
5400 Gasoline, Diesel Fuel	1,268,761	1,791,904	1,371,000	2,535,000
5440 Radio Network Operating Cost	23,501	23,256	24,727	24,071
5424 Water Amort 98 rev Refunding	-	190,674	-	-
	15,697,559	18,930,105	25,810,968	24,369,965
Internal Service Charges				
5600 Internal Service Charges	4,317,746	4,441,528	4,068,922	5,771,661
	4,317,746	4,441,528	4,068,922	5,771,661

PUBLIC WORKS – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Capital Outlay				
5701 Land	1,840,904	351	-	-
5702 Buildings & Treatment Plants	83,511	2,149	-	-
5703 Infrastructure < \$100K	175,519	287,137	2,020,000	175,000
5704 Machinery & Equipment	52,318	956	-	-
5705 Auto Equipment	2,345,537	2,714,956	7,640,914	3,666,381
	<u>4,497,789</u>	<u>3,005,548</u>	<u>9,660,914</u>	<u>3,841,381</u>
Debt Service				
5421 Principal	7,437	(1,430)	12,586	12,586
5422 City Debt HUD 108 Ln 08A Fire	-	709	-	-
5653 Inter Agency Capital Lease	882,971	882,479	881,622	476,219
	<u>890,408</u>	<u>881,758</u>	<u>894,208</u>	<u>488,805</u>
Transfers				
6900 Transfers Out	1,315,762	1,317,315	1,437,815	1,617,592
	<u>1,315,762</u>	<u>1,317,315</u>	<u>1,437,815</u>	<u>1,617,592</u>
Other				
6005 Capitalized Expenditures	-	(2,688,068)	-	-
6007 Pension Expense - GASB 68	-	(588,020)	-	-
6010 Depreciation Expense	2,287,174	2,460,830	-	-
6015 Loss on Disposal of Assets	-	(114,150)	-	-
6030 GASB 31 Adjmt	16,828	176,482	-	-
	<u>2,304,001</u>	<u>(752,926)</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$40,219,724	\$39,247,905	\$56,154,974	\$50,859,325

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1213 - Gas Tax	\$635,052	\$558,016	\$655,500	\$610,000
1221 - Oceanside Lighting Dist	4,188	25,019	-	-
1241 - Sunset Hills	343	1,909	-	-
1242 - Mission Meadows	67	588	-	-
1243 - Sunburst Homes	863	4,886	-	-
1244 - Douglas Park	3,780	21,667	-	-
1246 - Rancho Hermosa	163	1,028	-	-
1247 - Santa Fe Mesa	1,057	9,214	-	-
1248 - Del Oro Hills	1,375	13,002	-	-
1249 - Mar Lado	336	2,286	-	-
1250 - Guajome Ridge	1,239	7,239	-	-
1251 - Peacock Hills	264	1,302	-	-
1252 - Vista Del Rio	545	3,001	-	-
1254 - El Camino MCF MD Fd	96	501	-	-
1596 - Muni GolfCourse Improv	2,458	61,823	-	-
1831 - Fleet Management	2,259,605	2,433,262	-	-
1851 - City Building Services	27,569	27,569	-	-
32000101 - Property Management	681,462	814,948	1,171,615	1,130,691
320317221 - Oceansid Lighting Dist 2-1991	1,070,158	1,371,102	1,188,187	1,185,281
320319249 - Mar Lado Landscape	67,852	60,148	90,018	71,086
320320250 - Guajome Ridge	57,761	48,133	78,688	70,404
320321251 - Peacock Hills	23,550	19,063	31,940	34,318
320322252 - Vista Del Rio	10,636	8,877	15,361	14,455
320323241 - Sunset Hills	26,146	22,279	34,730	32,530
320324242 - Mission Meadows-Area A	436	704	724	584
320325242 - Mission Meadows-Area B	4,514	3,788	3,922	3,792
320326243 - Sunburst Homes	3,833	3,017	5,246	8,026
320327244 - Douglas Park	192,567	174,127	244,965	197,420
320328244 - Vandegrift Annex	31,747	31,725	47,665	54,089
320329246 - Rancho Hermosa	36,846	31,911	45,325	42,825
320330247 - Santa Fe Mesa	309,307	273,342	363,467	414,196
320331248 - Del Oro Hills	467,325	435,587	558,449	557,949
320343254 - El Camino MCF MD	-	5,500	5,938	5,938
320345221 - 2013 St Light RetroFit Lease	476,219	476,219	476,219	476,219
320346101 - Block 20 Lease Assessment	20,962	22,558	23,686	24,515
320347101 - Lot 23 Operations	180,299	193,293	202,957	210,061
320431596 - OMGC Mgmt Contract	-	-	-	322,160
320850501 - El Corazon Maintenance	401,595	429,684	946,994	946,994
425290101 - Safe Routes to School-Match	30,578	-	-	-
425407101 - Engineering Transportation	423,481	423,783	707,226	602,403
425411212 - Misc Traffic Markings	44,455	46,631	200,000	100,000
425418212 - Neighborhd Traffic Imprvmts	94,852	103,525	100,000	100,000
425421581 - Pier Deferred Maintenance	18,756	75,988	-	-
425622581 - Parks Maint/Upgrades	106,633	34,407	100,000	100,000

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals	Actuals	Adopted	Adopted
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
425633510 - SLRR Maintenance	\$102,870	\$108,983	\$ -	\$ -
600010101 - PW-Admin	331,991	523,295	647,280	766,409
600415501 - Entitlement Improvements	-	2,149	25,983	25,983
600430101 - SLRR Clearing	-	-	178,500	184,748
600601101 - Street-AntiGraffiti Program	155,470	160,926	161,981	205,407
600602851 - Building Crafts	-	(331)	-	-
600612101 - Parking Lot Maint & Enforcement	1,654,963	1,683,858	1,869,244	1,471,913
600619213 - Street & Median Maint	2,623,846	2,536,475	3,437,928	3,750,481
600620101 - Street Tree Maintenance	64,389	38,879	262,860	205,576
600624101 - Street Sweeping	2,000,181	2,041,129	2,018,664	2,417,065
600625101 - Beach Maintenance	685,548	670,434	1,119,782	1,190,131
600626101 - Pier Maintenance	215,068	282,315	415,456	374,431
600627101 - Harbor Maintenance	3,015,661	3,181,198	3,114,429	3,139,007
600629213 - Tree Trimming	150,000	614,650	725,000	725,000
600639101 - Knockdown Repairs	26,927	153,245	105,000	108,675
600643101 - OTC Parking Lot Maint	-	-	-	53,000
600702101 - Solid Waste - City Svcs	1,363,224	1,372,097	1,586,834	1,829,095
600750101 - Street-Flood Cntrl/Strm Drains	751,849	820,076	881,617	1,137,282
620608831 - Fleet Maintenance	4,687,008	5,280,809	5,031,592	6,880,947
620609831 - Fleet Replacement	2,412,305	234,479	4,237,728	4,057,904
620641831 - Fire Fleet Replacement	-	-	3,353,029	-
624010101 - Harbor & Beaches Admin	1,074,674	1,077,158	1,100,566	1,294,115
630603851 - City Building Maintenance	1,795,144	1,927,219	2,235,796	2,448,391
630605851 - COC Building Maint	466,259	549,276	818,845	891,907
630607581 - Deferred Bldg Maint	152,427	107,008	195,000	195,000
630615851 - Police/Library Bldg Maint	1,144,059	1,072,917	1,447,419	1,481,482
630630581 - Civic Center Building Maint	9,141	45	-	-
630637851 - Fire Stations - Building Maint	429,233	285,979	388,595	408,974
630640851 - Parks & Rec - Building Maint	419,569	377,413	407,576	511,915
630642851 - Multi-Purpose Maintenance	-	-	544,735	677,831
632444562 - Adaptive Signals/TMC Maint	79,718	51,140	200,000	380,474
640618101 - Street Light Maintenance	491,616	553,286	653,965	678,556
640621101 - Street-Traffic Control System	1,238,576	1,277,983	1,338,258	1,661,366
660613101 - Parks Maintenance	1,703,410	2,995,165	3,527,490	4,215,326
836161619212 - Sandag ATGP Bike Storage	(302)	-	-	-
836161619215 - Sandag ATGP Bike Storage	69,109	(1)	-	-
836167319272 - CVA Pmpout Rplcmnt Grant 25%	19,951	-	-	-

PUBLIC WORKS – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals	Actuals	Adopted	Adopted
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
836176321272 - Cal City Mgmt Foundation	-	5,000	-	-
837173121271 - Ciivic Center Cooling Tower-LR	-	98,043	-	-
837176421271 - Building Maint-LR	-	238,250	-	-
837180021271 - McNeil Road Design -LR	-	152	-	-
902165520265 - Street & Median Maint SB-1	-	188,384	-	-
902167720265 - Pedestrian Safety Imprvmnt	-	710	-	-
905831121501 - SLRR Clearing Project	-	97,024	-	-
905831121501 - SLRR Clearing Project	-	21,631	280,000	-
906177622598 - Muni Golf Course Irr Imp	-	-	3,000,000	-
906177722598 - Park Site 1- El Corazon Design	-	-	1,000,000	-
906178022598 - Play Structures Citywide	-	-	15,000	-
906186623598 - Municipal Golf Course Club House Improvements	-	-	-	100,000
907161619503 - Sandag ATGP Bike Storage-Match	29,488	-	-	-
907176921503 - Fire Station Imprvmnt	-	-	170,000	-
907177021503 - Libby Lake Resource Ctr Imp	-	-	60,000	-
907177822503 - Citywide ADA Assessments	-	171	20,000	-
912134200501 - Sand Replacement Project	782,828	9,744	-	-
912155817581 - El Corazon Infrastrct Imprv	173,519	-	-	-
912158219581 - Muni Pier Utility Upgrade Dsgn	174,584	322,263	-	-
912167219581 - Multiple Gen Purpose City Svcs	1,840,904	4,627	-	-
912167920501 - Downtown Blue Street Lights	163,548	-	-	-
912177422265 - Sidewalk Repair Citywide	-	-	200,000	-
912177522501 - Tyson Bluff Stair Repair	-	-	280,000	-
912184423501 - Downtown Street Lights Phase 3	-	-	-	75,000
914177922562 - CBlvd Bridge Design Envrmntl	-	-	1,800,000	-
Total Expenditures	\$40,219,724	\$39,247,905	\$56,154,974	\$50,859,325

THIS PAGE INTENTIONALLY BLANK

COMMUNITY DEVELOPMENT

THIS PAGE INTENTIONALLY BLANK

DEVELOPMENT SERVICES

DEVELOPMENT SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$8,716,912	\$9,284,833	\$11,665,100	\$12,259,239
Maintenance & Operations	5,797,968	5,972,294	9,326,358	6,471,245
Internal Service Charges	2,390,658	2,014,524	2,758,515	2,228,116
Debt Service	138,672	139,131	138,206	-
Capital Outlay	28,253,501	8,063,018	5,138,404	17,276,907
Transfers	301,635	406,064	-	-
Other	332,356	1,557,738	-	-
Total Expenditures	\$45,931,702	\$27,437,653	\$29,026,583	\$38,235,506
Full time equivalent	73.66	73.66	77.81	76.46
Hourly extra help	4.00	6.00	7.00	7.00

MISSION STATEMENT

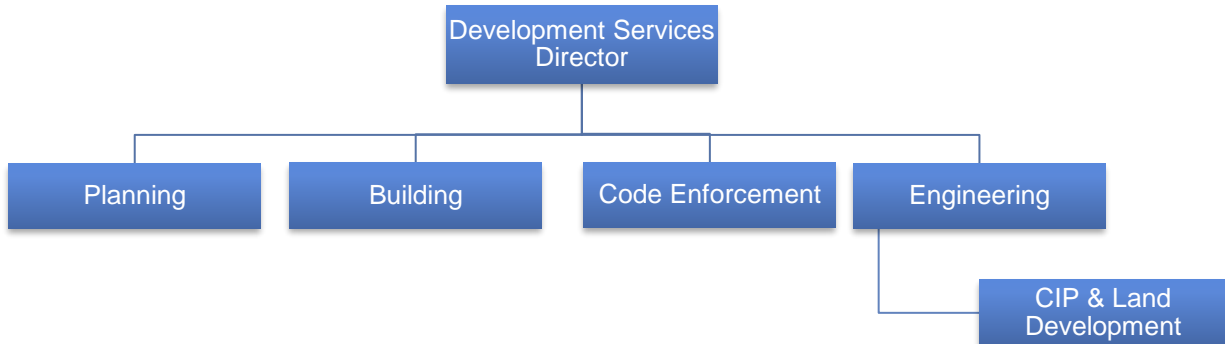
The Development Services Department is committed to providing efficient and cost-effective service, while promoting public safety, quality development, necessary capital improvements, future planning, and the preservation of environmental resources.

SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Updated Building Division informational bulletins to correspond with the newest code cycle
- ✓ Processed 5,762 building permits with a total construction valuation of more than \$200M
- ✓ Performed 7,443 building plan checks
- ✓ Maintained 100 percent same-day target success for scheduled building inspections
- ✓ Met the building plan check review target dates at a 90 percent success rate
- ✓ Finalized 55 new single-family residential and 16 new multi-family developments
- ✓ Finalized 34 tenant improvement projects
- ✓ Conducted 143 homeless encampment cleanups at 335 locations and removed 13,965 associated bags of debris
- ✓ Eradicated graffiti at over 751 sites
- ✓ Hosted 4 neighborhood cleanup events
- ✓ Revised and refined the City’s Stormwater Quality Assessment form, Stormwater BMP Design Manual, and stormwater report templates to better align with the City’s development streamlining effort and MS4 permit

Sustainable Growth

- ✓ Completed entitlement review for the following major projects: Ocean Kamp, Ocean Creek, Cypress Point Residential, Breeze Luxury Apartments, and Whaley Street Residential
- ✓ Completed Zoning Ordinance amendments regarding Density Bonus and the Housing Element
- ✓ Continued progress on the General Plan Update, including conducting 2 General Plan Community Open House events, a community forum of farmland conservation easements, and an Agritourism Workshop
- ✓ Conducted meetings of the Buena Vista Lagoon Joint Powers Committee to explore implementation projects for enhancing the lagoon
- ✓ Initiated entitlement process with the Buena Vista Audubon Society on a proposed wetland restoration project
- ✓ Continued making improvements to the development project process by streamlining review, creating administrative directives, and updating the Development Services Department webpage
- ✓ Prepared bi-annual reports and assisted with implementation of the Short-Term Rental (STR) Ordinance
- ✓ Continued progress toward updating the City’s Local Coastal Program to address sea-level rise, adaptation strategies, and development policies
- ✓ Continued Climate Action Plan implementation with a focus on emission reduction measures

Economic Vitality

- ✓ Completed construction for the following development projects: CarMax, Dutch Brothers, and Oceanside East Superstar Carwash.
- ✓ Initiated construction on the following development projects: Greenbrier Village Low-income Housing Development, Genentech Expansion, North River Farms Development, Arena Calafino, El Corazon Mixed-use Development, and various single-family residential projects.
- ✓ Continued processing 166 projects in entitlement phase and 79 projects in final engineering phase.
- ✓ Completed 10 centerline miles of overlay and full-depth reclamations.
- ✓ Completed 25 centerline miles of slurry seal.
- ✓ Improved ADA ramps at 150 intersections.
- ✓ 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, including stormwater review
- ✓ Served as the City's lead in processing of Cannabis local license and Conditional Use Permit (CUP) approvals
- ✓ Approved 1 cannabis facility CUP
- ✓ Obtained City Council approval of updated Inclusionary Housing Fee.

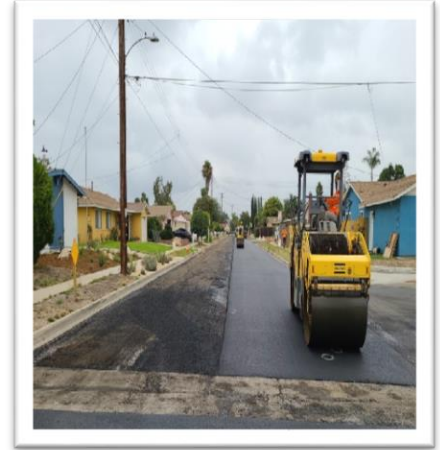


Quality of Life

- ✓ Completed an Americans with Disabilities Act (ADA) Self Evaluation and Transition Plan to update the City's ADA Strategic Plan to ensure that all programs, activities, and services are available to all.
- ✓ Completed construction of an ADA sidewalk and ramps along Brooks Street to provide a continuous pedestrian path of travel for all residents.
- ✓ Completed a Green Flush (solar powered) restroom for Prince Memorial Skatepark on Alex Road.
- ✓ Initiated construction of a new Fire Station No. 1 on Civic Center Drive.
- ✓ Awarded the design contract and began public outreach for the proposed off-leash dog facility at Ron Ortega Park.
- ✓ Received City Council approval to proceed with the next phase of the Beachfront Improvements Phase II project including engineering, design, and environmental review, in an effort to develop a "shovel ready" project for grant opportunities
- ✓ Developed conceptual design options and conducted public outreach for the proposed El Corazon Park Site I project.
- ✓ Completed significant construction of the Oceanside Navigation Center.
- ✓ Conducted public outreach for proposed skate improvements at John Landes Park, funded by the Proposition 68 grant.
- ✓ Completed construction of the Beachfront Improvements Phase I project.
- ✓ Developed potential sand opportunities for Oceanside's Sand Compatibility and Opportunistic Use Program Permit.
- ✓ Completed potential design options for the proposed Pier View Way Bridge and Lifeguard Headquarters project.
- ✓ Began coordinating with California Coastal Commission staff on acquiring a Coastal Development Permit for the proposed Cleveland Storm Drain project.
- ✓ Completed a schematic design for the proposed new Fire Station No. 8.
- ✓ Began construction of the new Fire Station No. 1 at 602 Civic Center Drive, funded by Measure X.

DEVELOPMENT SERVICES

- ✓ Prepared the Phase I Historic Structure Assessment Report for the Crown Heights ADA Community Development Block Grant project, and obtained City Council approval to award the contract for Phase II.
- ✓ Prepared conceptual designs for the Beachfront Improvements Phase II project to include rehabilitation and public service enhancements to the Bandshell and the Seau Community Center.
- ✓ Began design for the Laurel Street Safe Routes to School project.
- ✓ Paved 53 lane miles of roads.
- ✓ Constructed the Fire Training Tower.
- ✓ Completed Douglas Median Improvements.
- ✓ Completed construction of pickleball courts at Melba Bishop Park.
- ✓ Completed construction of the Butler Street Stormdrain Lining project.
- ✓ Completed construction for South Strand improvements from Seagaze to Wisconsin.
- ✓ Completed Phase II assessment to review potential sites for a new Police Department Headquarters Facility, identified the project site, and began public outreach.
- ✓ Completed solar-powered Green Flush restrooms for the Prince Memorial Skatepark.
- ✓ Began design work for the Coast Highway Corridor project.



Civic Engagement

- ✓ Held community meetings for numerous land development and CIP projects.
- ✓ Actively promoted Building Safety Month.
- ✓ Conducted extensive public outreach to gather input on the General Plan Update and associated specific plans.
- ✓ Conducted extensive public outreach to inform potential design options for the proposed Pier View Way Bridge and Lifeguard Headquarters project.
- ✓ Conducted public outreach for the proposed Buccaneer Park project.
- ✓ Began outreach for proposed John Landes Park Improvements project.
- ✓ Made presentations at various neighborhood meetings.
- ✓ Tracked and reported significant State legislation.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2021-22	PROJECTED FY 2022-23	TARGET FY 2023-24
Perform inspections within one business day of the customer's request.	100%	100%	100%
Perform plan reviews within targeted turnaround dates.	92%	95%	100%

GOALS

City Services

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

Sustainable Growth

- Obtain City Council approval of the comprehensive General Plan update.

- Obtain certification of the Housing Element.
- Adopt the updated Local Coastal Plan.
- Obtain certification of the Coast Highway Incentive District Local Coastal Plan Amendment.
- 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.
- Annually review new laws affecting development, stormwater quality, floodplain management, surveying, and engineering and update City Ordinances as needed.
- Review and update excavation and rights-of-way encroachment policies.

Economic Vitality

- Obtain entitlement approvals for the following:
 - Modera Melrose mixed-use project
 - 901 Pier View mixed-use project
 - Modera Neptune mixed-use project
 - Oceanside Transit Center mixed-use project
 - Oceanside Boulevard Commercial project at El Corazon
- Continue to manage all publicly-funded Capital Improvement Projects.
- Obtain City Council approval of updated Park Impact Fees.
- Advertise Request for Proposals for updated Development Services Fee Study and select consultant.
- Continue to seek opportunities to improve the 30-day streamlining process for projects and stormwater reviews in the entitlement phase.
- Continue implementation of streamlined zoning regulations and processes including CUPs, appeals, and other appropriate actions.
- Continue to permit Short-Term Rental (STR) businesses through prompt inspections and service.
- Award construction contracts for at least 60 percent of the projects approved in the Development Services CIP budget.

Quality of Life

- Obtain approval of CUPs for cannabis facilities involving non-storefront dispensaries, manufacturing, distribution, cultivation, and any zoning amendments for adult cannabis.
- Engage property owners in the enforcement of the Short-Term Rental (STR) program to bring all STRs into compliance with safety and quality of life regulations.
- Continue to maintain annual street restoration priorities including: overlay of arterial streets, neighborhood slurry seals, use of alternative paving methods, and replacement of broken sidewalks.
- Finalize design for concrete portion of the Pier View Way Bridge.
- Complete the following project milestones:
 - Obtain permits and commence construction of the Cleveland Avenue Storm drain project.
 - 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.
 - Complete the Buccaneer Restroom final design.
 - Construct the Calavera Creek Crossing.
 - Construct the North Roundabout at El Corazon Park.
 - Obtain continued funding based on the Douglas seismic retrofit strategy approved by Caltrans. Complete preliminary engineering and clear NEPA and CEQA for construction of design.
 - Complete design and prepare construction bid documents for Coastal Rail Trail.
 - Complete the College Widening design, from Waring Road to Old Grove Road.
 - Install downtown traffic safety bollards.
 - Continue construction of Fire Station No.1.

DEVELOPMENT SERVICES

- Complete design of Fire Station No. 8.
- Complete design and construction of the Laurel Street Safe Routes to School project.
- Complete design and construction of the Tyson Bluffs Repair project.
- Continue proactive private property anti-graffiti efforts citywide.
- Continue providing 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 project.



DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$5,536,569	\$5,874,393	\$7,334,384	\$7,718,370
5110 Temporary/Part Time Employees	57,933	93,349	218,442	235,266
5120 Overtime	77,109	81,043	43,600	43,599
5206 Fringe Benefit Burden-Wcomp	71,201	146,213	163,442	171,584
5207 Fringe Benefit Burden	2,898,832	3,011,763	3,822,597	4,007,931
5212 Pension Bond Debt Charge	72,988	74,370	75,075	76,249
5230 Auto Allowance	2,280	3,750	7,560	6,240
	<u>8,716,912</u>	<u>9,284,883</u>	<u>11,665,100</u>	<u>12,259,239</u>
Maintenance & Operations				
5305 Professional Services	3,506,614	4,177,957	5,334,162	3,347,436
5306 Professional Svc w/IT alloc	400,491	369,967	989,520	394,189
5310 Temp. Agencies/Individuals	-	10,586	-	-
5315 Utilities	13,920	2,050	1,006	2,122
5320 Repair and Maintenance	104,460	185,134	1,345,791	468,234
5325 Infrastructure < \$100K	1,140,420	158,507	499,085	1,444,356
5326 Studies & Reports	64,127	181,564	9,874	10,219
5330 Machry & Equip <\$10K	4,020	8,363	15,305	15,841
5335 Rents & Leases - Equip, Bldgs	65,786	234,951	73,694	77,000
5345 Travel & Conference	148	2,653	25,403	26,292
5350 Training - Registrtn Fees	12,129	20,109	38,065	39,396
5355 Matl Supplies&Services	210,959	383,566	714,958	369,517
5360 Advertising	40,093	34,478	27,849	34,753
5370 Postage	93,289	79,987	76,007	78,667
5375 Dues,Books&Subs	66,712	55,706	39,415	40,795
5380 Uniform	3,723	4,830	9,242	9,016
5385 Telephone	53,947	43,519	54,712	56,628
5390 Taxes, Licenses & Permits	12,000	13,237	66,883	51,474
5440 Radio Network Operating Cost	5,130	5,130	5,387	5,310
	<u>5,797,968</u>	<u>5,972,294</u>	<u>9,326,358</u>	<u>6,471,245</u>
Internal Service Charges				
5600 Internal Service Charges	2,390,658	2,014,524	2,758,515	2,228,116
	<u>2,390,658</u>	<u>2,014,524</u>	<u>2,758,515</u>	<u>2,228,116</u>
Capital Outlay				
5702 Buildings & Treatment Plants	884,460	-	-	-
5703 Infrastructure < \$100K	27,220,652	7,787,134	5,110,200	17,041,907
5704 Machinery & Equipment	-	20,537	-	35,000
5705 Auto Equipment	-	-	28,204	-
5706 Furniture, Fixtures, Software	148,389	255,347	-	-
	<u>28,253,501</u>	<u>8,063,018</u>	<u>5,138,404</u>	<u>17,076,907</u>
Debt Service				
5422 City Debt HUD 108 Ln 08A Fire	-	627	-	-
5653 Inter Agency Capital Lease	138,672	138,504	138,206	-
	<u>138,672</u>	<u>139,131</u>	<u>138,206</u>	<u>-</u>

DEVELOPMENT SERVICES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Transfers				
6900 Transfers Out	\$301,635	\$406,064	\$ -	\$ -
	301,635	406,064	-	-
Other				
6005 Capitalized Expenditures	-	(198,364)	-	-
6025 OthFinSources-Capital Leases	-	(172,474)	-	-
6030 GASB 31 Adjmt	332,356	1,928,576	-	-
	332,356	1,557,738	-	-
Total Expenditures	\$45,931,702	\$27,437,653	\$29,026,583	\$38,235,506

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1212 - TransNet	\$11,539	\$58,384	\$ -	\$ -
1265 - SB1 RMRA Gas Tax	26,257	102,159	-	-
1501 - General Capital Projects	32,922	264,253	-	-
1503 - Public Facility Fees	54,234	272,849	-	-
1508 - Traffic Signal DIF	3,753	14,358	-	-
1510 - SLRR-Major Water Course	145,166	156,255	138,206	-
1514 - SLRR-DD-1/Zone-1D	103,550	367	-	-
1516 - Drainage DIF	206,483	196,045	-	-
1561 - Major Thoroughfare Fees	96,695	522,290	-	-
1562 - Th-Fare/Traffic Signals DIF	9,276	84,630	-	-
1581 - GF Community Facilities CIP	25,000	361,064	-	-
1598 - Park Fees	57,789	395,489	-	-
400434101 - Building Safety	2,770,955	2,835,928	3,464,116	3,669,921
425010101 - Engineering Capital Project	1,568,437	1,631,798	2,597,199	2,879,204
425010516 - Drainage Administration	148,947	147,783	181,699	214,182
425010562 - Th-Fare/Traffic Signals Admin	319,835	220,504	280,335	326,162
425010598 - Parks Projects Admin	26,706	58,172	183,898	186,469
425411212 - Misc. Traffic Markings	-	-	-	100,000
425413598 - Park Enhancements	67,447	-	10,000	10,000
425414561 - CtywideTrnsprtCirc Update	81,114	-	50,000	5,500
425418212 - Neighborhood Traffic Improvement	-	-	-	100,000
425423101 - Land Development	2,056,425	2,489,461	2,794,559	2,942,837
425426212 - Misc Street Proj/SlurrySeal	24,518	-	600,510	1,250,000
425429503 - Fire Station 8 Temp Location	71,402	63,105	73,694	77,000
425447265 - Slurry Seal SB1	1,431,573	135,106	895,880	550,000
425449212 - Bicycle Mstr Plan Coordinator	-	-	50,000	51,039
425900101 - Code Enforcement-Dev Svcs	73	1,795,733	2,605,818	3,064,777
450404101 - Planning Administration	1,825,443	1,932,654	2,505,883	2,552,720
450448101 - Cannabis	28,252	72,854	198,316	205,254
817140800273 - DouglasBridge Seismic Retrofit	86,282	710,908	-	-
817140900273 - Coast Highway Bridge Replcmnt	347,443	323,217	-	-
817171120272 - Laurel St Elmnltry Infrstrctr	-	204	-	-
822148016274 - HSIP-Raised Medians Douglas Dr	12,609	638,625	-	-
836145215272 - Mssn Ave RR-X Safety Imprv	39,771	-	-	-
836156318272 - Safe Routes to School-Grant	111,098	-	-	-
836160319272 - RMRA S&S Corridors Plan	205,321	188,637	-	-
836160519272 - HSIP - Traffic Signal Upgrades	12,911	137,550	-	-
836160719272 - GF Specified Grant Projects	4,227,339	2,510,130	-	-
836161019272 - SB2 Planning Grant-GPU	-	310,000	-	-
836164419272 - Coastal Rail Trail-SANDAG	339,517	-	-	-

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
836167520272 - LEAP Grant	\$57,088	\$100,949	\$ -	\$ -
836178122272 - BSSC Renovations	-	211	-	-
837143121271 - Fire Training Tower-LR	-	899,088	-	-
837172621271 - Storm Drain Projects	-	7,016	-	-
837175121271 - Climate Action Plan-LR	-	19,319	-	-
901158019561 - Cllg btwn Waring Old Grv Dsgn	21,900	420,530	2,092,350	2,092,350
901160019562 - Melrose Heights Widening	15,899	8,928	25,000	25,000
901162420561 - Cllg btwn Waring/Old Grv Cnstr	201,983	9,204	-	-
901168120561 - FRA Improvements	941,228	40,044	-	-
901170721561 - College Blvd Bridge-Cantilever	-	134,141	-	-
901184023561 - College Boulevard/Avenida de la Plata	-	-	-	60,000
902134400212 - Ada Ramp Rplcmt/Sdwlks In-fill	30,840	183,019	202,000	350,000
902135400212 - Mainline R/R Xing Sfty	76,077	-	-	-
902135500212 - Neighborhood Traffic Sfty Impr	17,462	-	300,000	-
902135600212 - Bicycle Master Plan/Bike Sfty	27,559	75,674	175,000	50,000
902146516212 - Downtown Fiber-Optic	2,825	-	-	5,000
902147216212 - Douglas Dr Median HSIP-City	2,794	184,334	-	-
902155518265 - Asphalt Overlay SB1	2,552,367	1,841,230	2,434,230	750,000
902157419212 - Pier VWay Bridge Rplcmnt PDR	22,121	-	-	500,000
902157619265 - ADA for Overlay	142,977	199,549	347,430	200,000
902158319265 - Annual Storm Drain Maintenance	697,843	210,374	520,590	520,590
902162120212 - Coast Hwy Corridor Design	15,000	31,285	106,560	-
902162320212 - Coastal Rail Trail Design	16,060	4,923	-	-
902162720265 - Street Monument Preservation	2,940	42,560	44,400	-
902162820265 - Pavement Management Program	-	-	400,000	156,000
902164720265 - Thunder Dr- Road Rehab	17,922	-	-	-
902165020212 - Mssn/E of Myers Dsgn/Recnstctn	74,814	-	-	-
902165520265 - Street & Median Maint SB-1	398,062	-	400,000	386,446
902165620212 - El Corazon N Roundabout	21,471	(80)	-	100,000
902165720212 - Loma Alta Bike Trail	532	-	-	500,000
902167720265 - Pedestrian Safety Imprvmnt	131,399	-	-	-
902169320265 - Laurel St Elmnty - SB1 Match	-	1,936	-	-
902754200212 - Street Restoration 212	610,410	142,765	600,510	2,000,000
903151817508 - Mssn & Myers Traffic Signal	335,157	-	-	-
903155218562 - Traffic Signal@RDO/San Ramon	437,301	-	-	-
903158119562 - Mission Gate Traffic Signal	1,640	1,511	-	-
903168320562 - TrffcSgnl Queue Cutter Safety	685,003	13,836	-	-
903169622265 - Radar Feedback Signs	-	-	150,000	-
903176122265 - Pedestrian Warning Signs-RRFB	-	-	250,000	-
903176222562 - New Signals & Signal Mod	-	-	900,000	125,366
903185523562 - Traffic Signal RDO/Mesa	-	-	-	750,000

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
905150217516 - Cleveland Storm Drain Upgrade	\$197,760	\$337,983	\$ -	\$2,200,000
905831121501 - SLRR Clearing Project	-	-	-	180,000
905831123516 - SLRR Clearing Project	-	-	-	57,000
906152518598 - Tyson St Beach Restroom	283,671	10,753	-	-
906157118598 - Joe Balderrama Pk Improv	7,170	-	-	-
906164419598 - Coastal Rail Trail-City Match	74,415	88,627	800,000	827,237
906164920598 - Mance Buchanan Field Lights	-	61,507	138,750	-
906165120598 - JLRC Park Study	1,657	3,481	11,000	-
906165220598 - Dog Facilities Study	1,757	16,287	4,000	4,000
906165320598 - Pickleball Courts Phase 1	9,790	353,079	3,330	3,330
906165420598 - Calavera Crk X-ing Design	2,758	42,134	305,000	305,000
906170120598 - Prince Memorial Skate Park	-	66,713	188,000	-
906170220598 - Joe Balderrama Pk RR Dsgn	-	3,021	-	-
906174921598 - El Corazon Park Site 1	-	27,543	-	-
906178022598 - Play Structures Citywid	-	-	-	1,000,000
906186223598 - Lake Park RR/Snackbar and Gazebo Roof Replacements	-	-	-	50,000
906186323598 - Parks and Recreation Center Roofs	-	-	-	125,000
906186423598 - Balderrama Center Facia, Ext and Interior Improvements	-	-	-	100,000
906186523598 - El Corazon Sr. Center Dance Floor Improvements	-	-	-	95,000
906186723598 - Balderrama Center Gym and JL Gym Improvements Desi	-	-	-	2,500,000
906404500598 - Master Plan Update	34,397	-	-	-
906564800598 - BuccaneerPrk FcltsFees	3,657	24,438	650,000	50,000
907139200581 - Fire Training Center	29,345	-	-	-
907141014501 - Wm. A. Wagner Aquatic Center	433,961	4,956	-	-
907143115503 - Fire Training Tower	842,150	65,933	-	15,000
907150017503 - Lifeguard Towers	109,877	56,184	-	-
907150817851 - Fire Station Repairs	14,355	137,791	-	-
907154918503 - New FS #1 Design Study	628,577	229,821	-	-
907157819501 - Fiber COC to Fire Station #6	861	4,712	-	-
907161419501 - El Corazon Aquatic Ctr Cnstrtn	16,001,028	256,857	-	-
907162920503 - Main Library Improvements	67,761	154,921	-	-
907163020503 - Fire Station #8 Design	-	427,838	175,380	225,000
907170821503 - ADA Municipal Bldg Assmnt	915	247,308	20,000	10,000
907170921503 - Code Enfrcmnt Relctn Improv	145,258	780,665	17,000	17,000
907177021503 - Libby Lake Resource Center Improvements	-	-	-	570
907177822503 - Citywide ADA Assessments	-	-	-	25,000
907184623503 - Junior Lifeguard HQ/Harbor Response Office/RR Replace	-	-	-	350,000

DEVELOPMENT SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
907184723503 - Civic Center Elevator Controller Board Replacement	\$ -	\$ -	\$ -	\$500,000
907184823503 - Mission Branch Library Relocation/Remodel	-	-	-	250,000
907184923503 - Library Facilities Items	-	-	-	75,000
907185023503 - Main Library Signage	-	-	-	100,000
907185123503 - Fire Administration Remodel	-	-	-	5,000
907185423503 - Buena Vista Audobon Society Crosswalk Feasibility Study	-	-	-	20,000
912132300501 - Oceanside Boulevard Underground Utility	-	-	-	150,000
912134200501 - Sand Replacement	-	-	-	600,000
912135300501 - Fire Mtn UndrGrndg Utilities	13,159	34,355	-	125,000
912146916581 - General Plan Update Phase 1	2,111	53,287	-	-
912146919581 - General Plan Update Phase 2	649,063	15,986	-	-
912150117581 - Digital Plans Tech Upgrades	49,051	39,089	-	200,000
912150516581 - Land Use Plan-City Match	-	(51,732)	-	-
912154818503 - Beach Access at Neptune	8,014	312,179	-	-
912157919501 - Street Market Bollards	-	-	260,000	260,000
912159619581 - Fire Station #4 Remodel Phs 2	-	22,376	-	440,550
912160319581 - S&S Corridors Plan-City Match	-	24,665	-	15,000
912164520501 - Tyson Bluff Design	-	-	250,000	250,000
912167019581 - Phase II Beachfront Imprv Stdy	53,228	173,644	-	-
912168420501 - El Corazon Trails Ph 2	29,052	33,052	-	125,000
912177422265 - Sidewalk Repair Citywide	-	-	-	200,000
914170020265 - ECR Bridge Repair	10,000	101,631	-	-
914560800212 - DougDrBr Seismic Retro	4,743	37,305	328,005	1,000,000
914560900212 - NoCstHwyBr Seismic Retr	6,600	3,044	33,000	25,000
921465100237 - Code Enforcement-CDBG	186,195	231,727	264,935	-
933900101 - Code Enforcement	1,804,755	-	-	-
Total Expenditures	\$45,931,702	\$27,437,653	\$29,026,583	\$38,235,506

COMMUNITY/CULTURAL SERVICES

THIS PAGE INTENTIONALLY BLANK

HOUSING AND NEIGHBORHOOD SERVICES

HOUSING AND NEIGHBORHOOD SERVICES EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$2,489,242	\$2,491,365	\$3,096,053	\$3,476,484
Maintenance & Operations	25,159,189	25,542,063	35,814,450	33,610,956
Internal Service Charges	1,500,820	1,455,568	2,456,983	2,728,634
Debt Service	235,311	239,665	1,054,935	252,574
Transfers	126,780	2,813,521	60,000	60,000
Other	119,265	728,903	-	-
Total Expenditures	\$29,630,608	\$33,271,085	\$42,482,421	\$40,128,647
Full time equivalent	24.76	24.76	25.03	27.03
Hourly extra help	8.00	9.00	8.00	8.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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

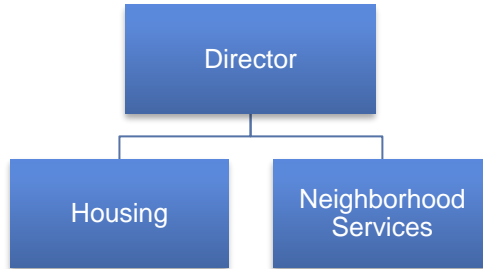
The Housing Division implements the City's rental assistance programs for low and moderate-income households and works with a variety of non-profit agencies, governmental agencies, and businesses in providing housing assistance and opportunities to the community. Among the programs administered are Housing Choice Voucher (formerly called Section 8) rental assistance, housing rehabilitation assistance, first-time homeowner program, administration of the City's Mobile Home Rent Control program and affordable housing development. For those unsheltered in the community, the City offers outreach and engagement through the Oceanside Homeless Outreach Team, housing navigation services through the Oceanside Housing Authority, a 12-bed Bridge Shelter and a 30 room Motel Vouchering Program. The City's first 24/7 low barrier navigation center is scheduled for opening in the beginning of FY 2023-24.



HOUSING AND NEIGHBORHOOD SERVICES

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Completed interior improvements and began offering services within the John Landes Park and Community Center for recreational, social/human services and other community and public resources.
- ✓ Provided Social Workers integrated housing navigation services. Program remained effective in leasing up our most vulnerable residents despite a tight rental housing market, focusing services on homeless persons and those at risk of homelessness. The Housing Social Workers supported 34 Households with long term housing solution.
- ✓ Implemented the new Emergency Housing Voucher program to assist a maximum of 43 persons experiencing homelessness; as of March 2023, 29 households have regained housing stability.
- ✓ Continued implementation of Chapter 16B providing rent stabilization services for mobilehome residents, particularly approving a Net Operating Income rent adjustment for the 272 unit Laguna Vista senior mobilehome community.
- ✓ Relaunch of a remodeled Mobile Home and Home Owner Rehabilitation program and increased the contractor list with seven pre-qualified contractors. Anticipate assisting a total of 15 homeowners.

Economic Vitality

- ✓ Tracked, reported and implemented significant State legislation related to the provision, protection and production of housing for all economic groups, particularly AB 2782-exempting long term leases of mobilehome spaces from rent control, SB 6-Residential Use on Commercial property, State law amendments on Density Bonus and ADUs.
- ✓ Revised the City's Inclusionary Housing policies of Oceanside City Code Chapter 14C to provide flexibility for compliance, alignment with State housing laws and increasing the in-lieu fee to \$20 a square foot over a two year period beginning in January 2023
- ✓ Provided over \$1,396,472 in CDBG entitlement funding to local non-profits for food, senior and youth programming and for needed improvements to City facilities serving the City's low-income families.

HOUSING AND NEIGHBORHOOD SERVICES

Quality of Life

- ✓ Began construction on the City's first 24/7 low-barrier navigation center to provide temporary housing and services for the homeless within the community, with the center expected to open in the summer of 2023 and be operated by the San Diego Rescue Mission. The City was awarded the following grants to support construction costs:
 - \$2,250,000 from the Economic Development Initiative: Community Project Grant
 - \$3,258,021 from the County Capital Emergency Housing Solutions Grant
- ✓ Broke ground on the construction of the 60-unit Greenbrier Village permanent supportive housing development to be financed with \$3.5 million in City HOME funding and 59 project-based vouchers for extremely low-income households at risk of homelessness and the homeless.
- ✓ Continued a program to house veterans through Interfaith Community Services which assists 15 veterans.
- ✓ Partnered with the OPD Homeless Outreach Team, Interfaith Community Services, Alpha Project, Mental Health Services, County of San Diego, Women's Resource Center, and the VA to place and assist homeless individuals with stable housing.
- ✓ The Motel Program provided shelter to 163 homeless individuals and assisting them through housing navigation and resource assistance.
- ✓ Continued administration of the Oceanside Housing Authority's Housing Choice Voucher program providing rental assistance to 1,487 extremely low-income households.
- ✓ Collaborated with the County of San Diego to bring to the Eastside, Crown Heights, Libby Lake and homeless communities the Live Well WoW mobile office providing residents with convenient access to a variety of health and community services for half day office hours on 15 separate days.
- ✓ Provided computer access and free internet access at Resource Centers for 60 youth to access online learning during school hours.



Civic Engagement

- ✓ Partnered with MLK Scholarship Program Committee in awarding \$100,000 to 17 students from Oceanside High School and El Camino High School in 2022.
- ✓ Partnered with the Award Committee in selecting the 2023 City of Oceanside – Martin Luther King, Jr. Community Service Award recipient, Ms. Satia Austin.
- ✓ Held community meetings, pop up events and surveys for allocation of federal funds to meet community needs (e.g. CDBG and HOME) and community recreation needs in the John Landes Tri-City area, Eastside and Crown Heights community.
- ✓ Participated in monthly community meetings for the Eastside, Crown Heights and Libby Lake areas
- ✓ Hosted resource fairs in the Crown Heights, Libby Lake, and John Landes communities.

HOUSING AND NEIGHBORHOOD SERVICES

- ✓ Hosted and collaborated on 10 community events within the Eastside, Crown Heights, Libby Lake and John Landes community, such as Fiesta Mexicana, Dia de los Muertos, Dia del niño, MLK Day of Service.
- ✓ Co-hosted and partnered with Green Oceanside to provide bi-annual community clean up events on a rotating basis in each of the four Council districts.
- ✓ Re-establishment of a Community Relations Commission to evaluate and provide the City with recommendations on City policies, programs, services, human resource practices and decision-making processes, specifically addressing issues of inequities, discrimination and barriers to opportunity impacting the quality of life of identifiable communities in the City, and facilitating equal access for all members of the community.

GOALS

City Services

- Lease up of a maximum of 43 persons experiencing homelessness through the Emergency Housing Voucher program by September 30, 2023.

Quality of Life

- Complete construction and open a new 24/7 low barrier navigation center for the homeless to be located at 3131 Oceanside Boulevard.
- Partner with the County of San Diego and other stakeholder groups to develop a plan to achieve functionally zero veteran homelessness within 15 months
- Address the continuing need for rental assistance and aid for those at risk of becoming homeless in Oceanside, through a Tenant-Based Rental Assistance Program to assist 38+ families with partial rental assistance for up to 12 months to prevent homelessness and provide families with budgeting and self-sufficiency counseling to stabilize after the 12 months
- Assist 7-10 low income households with the purchase of their first home
- Continued administration of the Oceanside Housing Authority's Housing Choice Voucher program providing rental assistance to extremely low-income households.
- Develop and implement outreach and marketing plan that meets the State and HUD's goal to affirmatively further fair housing and all federally-funded programs.
- Apply Oceanside City Code Chapter 14C - Inclusionary Housing to new residential development to produce 15 percent of such housing for lower- and moderate-income households, estimated at 30 units.
- Make application for available State and local funding opportunities to produce an estimated 50 units of housing for lower-income units
- Assess and revise, as may be appropriate, the Administrative Guidelines and forms associated with the implementation of Oceanside City Code Chapter 16B - Manufactured Home Fair Practices Act
- Leverage CDBG grant funds for facility and park improvements in the John Landes, Crown Heights and Libby Lake Parks
- Continue to partner and collaborate with the San Diego County Health & Human Services to promote "Live Well Oceanside" through its mobile LiveWOW offices in disadvantaged areas of the community and other strategic locations to assist low-income and homeless residents
- Operate community resource centers and collaborate services with several nonprofit agencies to provide programs and services to neighborhood residents, coordinate services with City recreation centers to best serve the community and prevent duplication of services

HOUSING AND NEIGHBORHOOD SERVICES

- Partner and support the Oceanside Community Safety Partnership (OCSP) on Gang Intervention and Youth Prevention Programs focused in the Mesa Margarita/Libby Lake, Mesa Margarita/Back Gate, Eastside, Crown Heights, and John Landes/Tri-City areas of Oceanside. Programs will be funded through Measure X. Supplement future affordable housing developments with Project-Based Vouchers, which would increase housing opportunities for low-income families.

Civic Engagement

- Establishment of monthly meetings and development of a work program of the Community Relations Commission.
- Partner with Neighborhood groups for bi-annual clean-up fairs on a rotating basis in the Crown Heights, Libby Lake, and John Landes communities.
- Partner with North County Lifeline, and Vista Community Clinic to promote resident participation in neighborhood watch programs and neighborhood associations.
- Support and partner with community groups and organizations to promote understanding and interrelationships between groups and welcome and embrace the community's diversity.
- Participate in the Alliance for Regional Solutions – Social Justice Subcommittee to bring new ideas for social justice and equity programs to Oceanside.
- Assess and improve marketing of programs and services offered for housing and community resources, particularly in outreach to identified difficult to reach population groups in the area of Racial Equity and Black and Indigenous communities and Persons of Color.
- Increase Landlord participation in the Housing Choice Voucher program through outreach and community events.
- Develop a Comprehensive Strategic Action Plan for the City of Oceanside in alignment with the Regional Action Plan to Prevent and End Homelessness by developing Key Performance Indicators and applying data-driven strategies and best practices.

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$1,534,253	\$1,490,756	\$1,925,474	\$2,134,477
5110 Temporary/Part Time Employees	70,722	106,254	74,150	110,455
5115 Elected Officials	11,453	11,749	11,700	11,700
5120 Overtime	6,588	3,847	-	-
5206 Fringe Benefit Burden-Wcomp	12,258	32,234	35,814	40,582
5207 Fringe Benefit Burden	830,300	821,727	1,022,925	1,152,486
5212 Pension Bond Debt Charge	21,889	19,931	19,690	20,484
5230 Auto Allowance	1,780	4,866	6,300	6,300
	2,489,242	2,491,365	3,096,053	3,476,484
Maintenance & Operations				
5305 Professional Services	215,462	926,681	20,000	27,950
5315 Utilities	67,594	82,708	104,529	110,086
5320 Repair and Maintenance	175,449	36,941	33,465	34,155
5326 Studies & Reports	10,391	73,073	198,212	198,621
5330 Machry & Equip <\$10K	28,782	26,899	26,362	26,585
5335 Rents & Leases - Equip, Bldgs	6,905	-	12,592	-
5345 Travel & Conference	11,163	10,271	9,650	15,305
5350 Training - Registrtn Fees	710,131	6,510	172,265	9,681
5355 Matl Supplies&Services	10,651	363,627	250	230,355
5360 Advertising	5,533	1,025	-	2,500
5365 Marketing	10,391	-	198,212	-
5370 Postage	20,001	21,317	26,780	26,888
5375 Dues,Books&Subs	2,525	7,222	10,223	9,223
5385 Telephone	8,987	6,931	8,364	8,593
5390 Taxes, Licenses & Permits	9,085	1,375	14,101	14,101
5395 Contrib-Community Svc/Non Prof	2,391,813	2,612,722	7,985,997	6,530,326
5405 Administration Fees	(119)	397	1,000	88,790
5450 Contingencies	-	-	1,110,391	561,975
5500 Housing Programs	-	19,379	150,000	150,000
5520 Hsng Programs-Rehab Grants	17,837	20,661	100,000	150,000
5525 Sec 8 HAP to owners	21,467,002	21,324,325	25,830,269	24,607,821
	25,159,189	25,542,063	35,814,450	32,802,956
Internal Service Charges				
5600 Internal Service Charges	1,500,820	1,455,568	2,456,983	2,728,634
	1,500,820	1,455,568	2,456,983	2,728,634
Debt Service				
5421 Principal	826	-	1,239	1,239
5540 Hsng Programs-Cal Home Ln	-	(58)	808,000	808,000
5651 Principal	181,000	191,000	202,000	213,000
5652 Interest	53,485	48,723	43,696	38,335
	235,311	239,665	1,054,935	1,060,574

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Transfers				
6900 Transfers Out	\$126,780	\$2,813,521	\$60,000	\$60,000
	126,780	2,813,521	60,000	60,000
Other				
5546 Unclassified to be adj	-	1,058	-	-
6030 GASB 31 Adjmt	119,265	727,846	-	-
	119,265	728,903	-	-
Total Expenditures	\$29,630,608	\$33,271,085	\$42,482,421	\$40,128,647

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1277 - HOME Grant Fund	\$10,955	\$129,511	\$ -	\$ -
1278 - Inclusionary In Lieu	74,054	2,134,515	-	-
1281 - CDC- Low & Mod Hsng	13,517	1,057,727	-	-
1282 - CDC Hsng Rehab Ln Prog	106	29,114	-	-
1284 - CDC Adm/Prog Devlpmt	61,005	65,037	60,000	60,000
1286 - CDC Housing Mortgage RB	3,919	22,003	-	-
1288 - CDC Housing MblHm Prog	10,045	64,449	-	-
1289 - CDC Hsng CalHome Prog	5,665	39,011	-	-
817130819212 - Senior Transprt Grant - 19/20	89,812	-	-	-
821143514237 - Libby Lake ADA Imprvmnts	-	-	100,000	-
821166219237 - CDBG-CV	1,136,664	774,242	-	-
821166319237 - CDBG-Crown Heights ADA	-	(104)	734,525	200,000
821171020237 - CDBG-Brooks Street ADA	4,923	44,465	379,222	-
822134120274 - WRC Trnstl Hsg 2/20-1/21 SNAP	62,409	-	-	-
822134121274 - WRC Trnstl Hsg 2/21-1/22 SNAP	-	114,050	-	-
822134122274 - WRC Trnstl Hsg 2/22-1/23 SNAP	-	45,946	-	-
822138500237 - Club 55	13,522	13,981	14,181	13,685
823153817277 - Tenant Based Rental Assist	-	93,452	1,175,738	1,114,851
823173821277 - LMIHF Greenbrier Village	-	-	3,724,848	3,627,465
823176521277 - TBRA Family CARES	-	-	1,114,851	-
836160119272 - Homeless Emrgncy Aid Prgm	(400)	-	-	-
836160120272 - Homeless Emrgncy Aid Prgm Yr 2	224,296	(3,413)	-	-
836160919272 - 2020 Census Cmpltd Count Grant	17,622	-	-	-
836161819272 - Homeless Svs Prtnrshp CRC	149,243	96,488	36,550	-
836166920272 - Perm Local Hsng Alloc PHLA	-	309,373	465,202	-
836167120272 - Sobering Services	166,000	271,000	-	-
836168520272 - Leave No Senior Behind	9,884	-	-	-
836171321272 - HHAP -HmLs Hsgn Assist/Prvtn	-	160,802	-	-
837171921271 - Homeless Initiatives	256,729	1,099,232	-	-
827180222271 - Crown Heights Rehab	-	104	-	-
900010101 - Housing & Grant Programs	1,099,488	1,009,789	1,547,514	1,772,663
900361101 - J. Landes Community Ctr	-	-	-	81,130
900439101 - Club 55	2,808	39,767	40,523	41,941
900876000101 - Chavez Resource Center	139,561	145,014	167,296	179,349
900876100101 - Crown Heights Resource Center	139,235	135,339	168,058	170,629
900876300101 - Libby Lake Resource Center	215,611	211,338	282,733	289,163
921115300237 - Community Resource Centers	41,508	86,826	94,898	93,789

HOUSING AND NEIGHBORHOOD SERVICES – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
921476300237 - Rehab Lns & Grants-CDC	\$79,672	\$116,541	\$250,000	\$250,000
921477200237 - Hsng Prog Devlpmt-CDC	125,420	166,048	169,871	166,627
921549500237 - SS-NC Lifeline-Youth Devlpmt	19,662	19,662	19,662	18,973
921558500237 - SS-Senior Nutrition Program	31,904	31,904	31,904	30,787
921559400237 - SS-VistaCommClinic-TeenReach	19,542	19,661	19,662	18,973
921634600237 - Teen Programs	-	-	-	17,546
921634700237 - 4 Kids Sake Aftrschl	-	-	-	17,558
921769000237 - Grants Administration	95,373	102,761	102,667	115,150
921769500237 - Section 108 Debt Service	234,485	239,723	245,696	251,335
921790000237 - Contingency Fund-CDBG	-	-	1,110,391	561,975
921874500237 - Nbrhood Rvltztn - VCC	-	-	15,000	-
923475200283 - Hsng Sct8 Vouchers-CDC	21,489,418	22,056,174	24,964,959	25,048,822
923477500277 - HOME Program Adm	72,361	98,682	83,945	81,375
923479800277 - HOME Program (Unalloc)	-	-	2,455,618	2,172,227
924159818278 - VERI Estates	937,669	-	-	-
924459400278 - Inclusionary Admin Exp	217,107	170,004	473,835	935,554
924913278 - Homebuyer Assistance	-	188,000	-	-
925476100282 - Rehab Administration-CDC	28,645	43,010	32,999	32,999
925476200282 - Rehab Loan Services-CDC	31,659	62,880	67,000	66,999
925476400282 - Rehab Lns & Grants-CDC	86,177	20,661	250,000	300,000
926166119283 - Section 8 - CARES	1,889,493	203,300	-	-
926171420283 - Sct8 EH Voucher	-	80,906	647,580	733,941
926178822283 - SEC 8 Mainstream 5	-	908,794	-	-
926180421283 - FSS- Family Self Sufficiency	-	72,319	-	-
927477300284 - Hsng Prog Devlpmt-CDC	125,420	166,172	169,871	169,869
928481100286 - MRB Adm Cost	21,206	57,505	101,003	104,245
928875900286 - Oside SUN 2003-Pub Imp-MRB	-	61	-	-
928880400286 - Homeless Shelters	77,556	76,750	86,750	76,750
930477400288 - Mobile Home Rent Control-CDC	76,842	140,207	90,870	325,278
931473900289 - CalHm-1st Tm Hm Buyer	3,840	-	900,000	900,000
932477800281 - Low & Mod Admin	18,979	44,157	86,999	86,999
933900101 - Code Enforcement	-	(3,855)	-	-
Total Expenditures	\$29,630,608	\$33,271,085	\$42,482,421	\$40,128,647

PARKS AND RECREATION

PARKS AND RECREATION EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$2,328,336	\$3,447,120	\$4,329,901	\$4,731,833
Maintenance & Operations	897,759	1,852,370	1,816,584	2,089,378
Internal Service Charges	898,344	713,182	777,171	970,657
Debt Service	1,828	-	3,831	3,831
Capital Outlay	-	145,157	-	-
Total Expenditures	\$4,126,267	\$6,157,828	\$6,927,487	\$7,795,699
Full time equivalent	19.17	21.17	23.00	24.00
Hourly extra help	104.00	152.00	152.00	175.00

MISSION STATEMENT

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

SERVICE DESCRIPTION

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Re-opened John Landes Community Center to the public.
- ✓ 9,072 enrollments into Parks and Recreation programs and classes.
- ✓ 1,203 permits issued for special events, field usage and facility usage.
- ✓ Awarded \$16,050 in Youth Scholarship Funds to 107 youth.

Economic Vitality

- ✓ Generated \$1,694,519 in revenues through programs, facility rentals and special events.

Sustainable Growth

- ✓ Rebranded and re-launched the Youth Basketball League with 346 participants
- ✓ Expanded open play hours at the Junior Seau Community Center & Melba Bishop Recreation Center.
- ✓ Expanded youth programming by adding Spring break camps and other youth driven contractual classes.

PERFORMANCE MEASURES			
INDICATORS	ACTUAL FY 2021-22	PROJECTED FY 2022-23	TARGET FY 2023-24
Enrollments- Contractual Classes	3,325	3,800	3,990
Enrollments- Camps	593	650	685
Enrollments- Aquatic Classes	519	2,700	2,835
Enrollments- Youth Basketball League	0	346	500
Enrollments- Youth Soccer League	0	0	200
Open Gym Hours	1,184	2,048	3,189
Department Revenues	\$1,694,519	\$1,806,317	\$1,993,000

GOALS

City Services

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

Quality of Life

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



PARKS AND RECREATION

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$1,162,802	\$1,378,994	\$1,710,021	\$1,803,468
5110 Temporary/Part Time Employees	476,923	1,112,953	1,542,063	1,839,412
5120 Overtime	620	111,150	6,034	9,034
5206 Fringe Benefit Burden-Wcomp	21,103	67,768	76,301	83,656
5207 Fringe Benefit Burden	651,997	759,303	973,791	972,281
5212 Pension Bond Debt Charge	14,590	15,519	16,891	19,182
5230 Auto Allowance	302	1,434	4,800	4,800
	2,328,336	3,447,120	4,329,901	4,731,833
Maintenance & Operations				
5305 Professional Services	65,016	187,201	144,584	199,645
5315 Utilities	399,245	986,223	838,493	894,751
5320 Repair and Maintenance	60,665	71,441	171,642	203,525
5330 Machry & Equip <\$10K	60,029	28,163	47,404	50,305
5335 Rents & Leases - Equip, Bldgs	3,118	3,325	10,600	12,316
5345 Travel & Conference	4,011	1,681	6,971	7,215
5350 Training - Registrtn Fees	3,500	4,618	6,510	6,738
5355 Matl Supplies&Services	246,296	416,150	393,066	459,718
5360 Advertising	12,579	32,200	29,201	37,223
5370 Postage	251	291	1,087	1,125
5375 Dues,Books&Subs	1,920	4,320	8,474	8,771
5380 Uniform	822	25,924	26,498	27,426
5385 Telephone	5,298	6,570	7,338	7,594
5390 Taxes, Licenses & Permits	11,987	14,300	23,250	24,063
5395 Contrib-Community Svc/Non Prof	4,449	15,080	21,701	22,461
5405 Administration Fees	17,546	53,856	26,188	61,105
5435 Special Events	-	-	52,500	64,338
5440 Radio Network Operating Cost	1,026	1,026	1,077	1,062
	897,759	1,852,370	1,816,584	2,089,378
Internal Service Charges				
5600 Internal Service Charges	898,344	713,182	777,171	970,657
	898,344	713,182	777,171	970,657
Debt Service				
5421 Principal	1,828	-	3,831	3,831
	1,828	-	3,831	3,831
Capital Outlay				
5703 Infrastructure < \$100K	-	145,157	-	-
	-	145,157	-	-
Total Expenditures	\$4,126,267	\$6,157,828	\$6,927,487	\$7,795,699

PARKS AND RECREATION

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
825174321276 - SDSCF Holiday Grant	\$ -	\$1,786	\$ -	\$ -
836168520272 - Leave No Senior Behind	-	5,116	-	-
836171220272 - Granny's World	-	3,884	-	-
836173021272 - Marshall St Swim Reno Grant	-	50,000	-	-
837172021271 - Neighborhood Programs	-	68,724	-	-
837172921271 - Spcl Events Promoting Tourism	-	149,283	-	-
837173021271 - Marshall St Swim Reno-LR	-	103,266	-	-
837174821271 - Brooks St Swim Cntr -ARPA	-	929	-	-
837174821271 - John Landes Rec Ctr -ARPA	-	107,396	-	-
921634600237 - Teen Programs	15,649	14,006	21,499	-
921634700237 - 4 Kids Sake Aftrschl	18,200	18,260	20,343	-
935931101 - Senior Taxi Program	80,566	144,706	130,001	135,040
935932101 - Parks & Rec Administration	910,252	1,038,629	923,835	958,767
935935101 - John Landes	-	-	-	391,230
935936101 - Special Events	163,101	184,243	331,093	415,115
935937101 - Joe Balderrama RecCntr	226,618	235,237	347,137	403,908
935938101 - Melba Bishop RecCntr	597,089	259,743	526,252	608,519
935939101 - Beach RecCntr	156,623	190,249	394,013	425,238
935940101 - Country Club SrCntr	252,776	262,938	564,990	586,071
935941101 - Brooks St Pool	776,772	799,648	751,116	716,872
935948101 - Recreation Programs	380,402	737,679	399,541	459,814
935949101 - El Corazon Senior Center	309,293	295,131	381,869	397,886
935950101 - Marshall St Swim Center	47,634	101,719	107,271	114,281
935952101 - Pepsico Machines	-	-	10,142	10,497
935970101 - William A. Wagner Aquatic Ctr	-	1,385,257	-	2,172,461
Total Expenditures	\$4,126,267	\$6,157,828	\$6,927,487	\$7,795,699

LIBRARY EXPENDITURE BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$3,153,456	\$3,551,792	\$3,813,811	\$4,218,786
Maintenance & Operations	621,146	1,044,963	751,987	882,700
Internal Service Charges	1,627,384	1,540,911	1,661,045	1,796,003
Debt Service	-	910	-	-
Other	-	(224,688)	-	-
Total Expenditures	\$5,401,987	\$5,893,888	\$6,226,843	\$6,897,490
Full time equivalent	26.00	27.00	28.00	31.00
Hourly extra help	35.00	40.00	41.00	47.00



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.

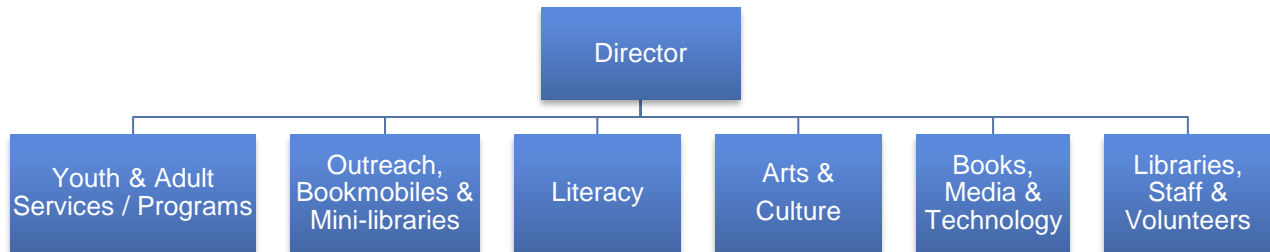
SERVICE DESCRIPTION

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

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



ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Offered resources to a total of 126,000 library cardholders (a 6% increase)
- ✓ Circulated 411,000 items (a 35% increase) and answered over 37,000 questions (a 240% increase)—the triple-digit percent increase here and below reflects the ongoing post-pandemic return to regular services.
- ✓ Served over 293,000 visitors to Library locations (a 232% increase), and welcomed over 28,400 people to Library programs or outreach events (a 129% increase).
- ✓ Delivered over 29,000 Library books and items to residences, and distributed over 11,600 arts and craft kits to families.
- ✓ As a reflection of increased community connections, the Library attended over 75 outreach events in the community, including school visits, festivals, resource fairs, and community centers.



Sustainable Growth

- ✓ Expanded the physical Library spaces to meet growing City needs, including opening of the John Landes Community Center Library and the addition of one Mini-library, at the Country Club Senior Center.
- ✓ Launched an English as a Second Language Program in coordination with READS Learning Center's Adult and Family Literacy services.
- ✓ Added a Seed Collection, California State Park Day Passes and Check Out Nature Backpacks to the circulating collection, to encourage people of all ages to get outdoors and explore nature.
- ✓ Expanded the online collection of e-resources for Library cardholders, with 75,000 e-books and e-audiobooks circulated.

Economic Vitality

- ✓ Worked with over \$400,000 in state/federal/local grant funds, allowing a variety of new initiatives to be implemented and supported, and vital services to be continued, as well as additional personnel to be employed for the duration of the programs.
- ✓ Provided paid internships, employing 10 teens, with an emphasis on expanding their leadership and job skills and preparedness for careers, through the Teens Work and Lunch at the Library grant projects.
- ✓ Brought customers over 11,600 books and items (a 49% increase) from other libraries, through pickup at Library sites or delivery to their homes, using the popular LINK+ service.

- ✓ Offered Career Online High School to adults seeking to earn an accredited high school diploma.
- ✓ Provided support to 108 adult learners with volunteer tutor assistance, classes and programs through the READS Learning Center, including offering literacy and job readiness skills training.



Quality of Life

- ✓ Expanded the Early Learning Hub space and services to the Mission Branch Library.
- ✓ Finalized beautification of the Civic Center Library Children’s Room Craft and Story Corner to provide more Library space and programming for families and caregivers.
- ✓ Added additional connectivity kits, and offered 3D printing, computer and drop-in tech help classes in support of Citywide digital education and equity.
- ✓ Implemented Stay & Play programs at neighborhood parks, in conjunction with the mobile libraries, featuring story walks, outdoor and art activities, and resource providers, for families, caregivers and youth.
- ✓ Launched a Community Health & Well-being Initiative and community-wide read, supported with Friends of the Library grant funds, promoting health and well-being for all ages through programs and services.
- ✓ With grant funding, conducted the Community Care Project and created a Community Resource Specialist position, connecting individuals to needed community resources.
- ✓ For the 5th year, offered summer Science, Technology, Engineering, Arts & Math (STEAM) Enrichment Camps.
- ✓ Partnered with CSUSM and MiraCosta Community College staff and students to offer afterschool STEM-based programs free to youth throughout the school year.
- ✓ Co-hosted the 21st annual celebration of Filipino culture with the Filipino American Cultural Organization
- ✓ Provided programming for, and actively participated in, the annual One Book/One San Diego program for adults, children and teens, in partnership with KPBS.
- ✓ Hosted 44 Oceanside Unified School District third grade class Library tours in partnership with Oceanside Museum of Art as part of the Literacy Through Art program.

Civic Engagement

- ✓ Implemented the Landes Engagement & Leadership Grant Project, which included surveying, and facilitating community conversations with members from the neighborhood, to gather input and inform the development of new services at John Landes Community Center.
- ✓ Initiated the City Hall Student Art Exhibit in partnership with OUSD, Oceanside Arts Commission and Oceanside CA Cultural District.
- ✓ Served as Mail Ballot Drop Off locations for the San Diego County Registrar of Voters at the Civic Center and Mission Branch Libraries.
- ✓ Added a monthly Social Justice Book Club for adults.



- ✓ Supported local authors in hosting the annual “Write On, Oceanside” authors’ celebration, as well as a military author event.
- ✓ Created a workplan for the Library’s Cultivating Racial Equity and Inclusion (CREI) team.

PERFORMANCE MEASURES				
INDICATORS	TARGET	ACTUAL FY 2021-22	PROJECTED FY 2022-23	TARGET FY 2023-24
Number of Library outreach visits provided at school and community events	Up to 5 new visits per year	41 visits*	80 visits	85 visits
Number of visitors served at all Library locations	Approximate 3% increase per year	293,546	302,352	311,423
Number of e-books, e-audiobooks and other downloadable electronic content circulated	Approximate 3% increase per year	77,924	88,555	91,211
Number of Library service points at community centers or other City or organization facilities	Up to 2 additional sites per year	2	4	6
*Number was lower than anticipated due to COVID				

GOALS

City Services

- Develop a 2024 Strategic Plan through the Library Study consultant process, with robust community input, to inform Library services through 2028.
- Embark on the work of a Library-wide plan for a high-demand, popular collection.
- Grow the Early Learning Hub services, focused on development of 0-to-5-year-olds and support for their caregivers, through outreach and Mobile Libraries.
- Increase READS Learning Center English as a Second Language services through one-on-one and group sessions, utilizing volunteer support.
- Create artist and arts venue videos in support of the City’s O’Arts Master Plan for the Arts.

Quality of Life

- Plan and host a second round of grant-funded Community Health and Well-Being Initiative programming focused on the environment.
- Implement the 6th annual STEAM Summer Enrichment Camps and Classes.
- Move forward with the renovation of the Civic Center Library’s courtyard, to improve it as an outdoor space and performance venue.
- Increase outreach and partnership development through school and community events and festivals.
- Implement a Library Innovation Lab grant to support increased offerings in the Crown Heights neighborhood.
- Roll out Discover and Go, a program that provides Library cardholders with free passes to museums and other cultural attractions throughout San Diego County.

Sustainable Growth

- Through the Library Study, conduct engagement sessions and needs assessment work to develop a Library Facilities and Service Delivery Plan.

- Address further partnerships with Neighborhood Services and Parks and Recreation, to provide optimal community services through John Landes Community Center and mini-libraries.
- Grow the Library's non-traditional circulating collections with more early learning kits and musical offerings.
- Pursue development of free digitization services for the public, to capture Oceanside's stories.
- Navigate the future of the Mission Branch Library facility, which has an important role in providing services to the community.

Economic Vitality

- Advise, and coordinate marketing with, the Oceanside Public Library Foundation and the Friends of the Oceanside Public Library, as they seek to support Library programs and services with their fundraising work.
- Pursue strategies to continue the Teens Work internships for work and life preparedness, beyond the scope of current funding.
- Hire ten Interns with grant funding, to facilitate Lunch at the Library summer enrichment activities throughout Oceanside.
- Support artists and arts venues throughout the Oceanside CA Cultural District's new five-year State re-designation.
- Collect Americans for the Arts Economic Impact Study surveys at arts and culture events, to support a nationwide effort to monetize arts and culture in communities.

Civic Engagement

- Support efforts involving cultural and civic partnerships with Black and Indigenous communities and People of Color, internal equity improvements to the department and City, and providing the public with accessible information about the Library's work in Cultivating Racial Equity and Inclusion.
- Bring an important item 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.
- Implement community arts elements within the City, and with current City projects and developments.
- Continue engagement with KOCT to host Oceanside Spectrum, highlighting local non-profits and encouraging community involvement.
- Seek out further English as a Second Language funding to expand and extend programming to the community.

LIBRARY - BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$1,744,586	\$1,870,863	\$2,028,309	\$2,234,748
5110 Temporary/Part Time Employees	426,784	580,140	588,741	693,824
5120 Overtime	-	4,144	6,048	5,418
5206 Fringe Benefit Burden-Wcomp	10,185	52,691	54,732	60,540
5207 Fringe Benefit Burden	945,529	1,017,940	1,110,017	1,198,343
5212 Pension Bond Debt Charge	21,572	21,214	21,164	21,114
5230 Auto Allowance	4,800	4,800	4,800	4,800
	3,153,456	3,551,792	3,813,811	4,218,786
Maintenance & Operations				
5305 Professional Services	79,309	84,342	143,427	145,599
5310 Temp. Agencies/Individuals	-	24,896	-	10,000
5320 Repair and Maintenance	22,591	22,210	22,498	23,286
5330 Machry & Equip <\$10K	5,433	16,822	11,726	25,808
5335 Rents & Leases - Equip, Bldgs	-	299,684	-	-
5345 Travel & Conference	910	960	5,523	8,578
5350 Training - Registrtn Fees	2,843	8,516	10,019	11,697
5355 Matl Supplies&Services	118,589	157,445	74,474	93,930
5360 Advertising	1	2,134	252	261
5365 Marketing	146	-	1,250	7,500
5370 Postage	2,719	5,722	4,847	5,017
5375 Dues,Books&Subs	84,113	92,076	114,945	123,381
5380 Uniform	-	-	277	287
5385 Telephone	3,377	3,479	4,127	4,271
5455 Matl Supplies&Services	301,114	326,676	358,622	423,087
	620,705	1,044,963	751,987	882,700
Internal Service Charges				
5600 Internal Service Charges	1,627,384	1,540,911	1,661,045	1,796,003
	1,627,384	1,540,911	1,661,045	1,796,003
Debt Service				
5422 City Debt HUD 108 Ln 08A Fire	-	910	-	-
	-	910	-	-
Other				
6025 OthFinSources-Capital Leases	-	(244,688)	-	-
	-	(244,688)	-	-
Total Expenditures	\$5,401,987	\$5,893,888	\$6,226,843	\$6,897,490

LIBRARY - BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
350010101 - Library-Admin	\$2,014,803	\$2,045,360	\$2,210,879	\$2,329,221
350350101 - Reader Services-Adults	689,814	822,584	946,940	1,001,671
350351101 - Bookmobile	61,269	62,458	62,367	91,815
350352101 - Adelante	65,063	73,693	80,831	108,558
350356101 - Mission Branch	844,950	929,764	1,066,917	1,056,737
350357101 - Support Services	908,629	963,631	1,106,773	1,168,335
350358101 - Reader Services-Youth	616,981	653,663	690,450	695,154
350359101 - Library Facilities	-	3,833	7,700	6,500
360361101 - J. Landes Community Ctr	-	-	-	124,108
817160619273 - Set-Up to Succeed	4,832	-	-	-
817170620272 - Youth Voices Through Video	4,819	8,181	-	-
817171621273 - Landes Engagement & Leadership	-	56,223	-	-
817174721273 - Visual Analogies - NEH Grant	-	3,000	-	-
822151719274 - STEAM Summer Enrichment - LSTA	5,775	-	-	-
822151720274 - STEAM Camp 20/21 - LSTA	6,541	3,086	-	-
822151721274 - STEAM Camp 21/22 – LSTA	-	2,833	-	-
822171520274 - Stay and Play – LSTA	-	3,416	-	-
822174021274 - Ommunity Connections Grant	-	43,200	-	-
835134000276 - Misc. Library Grants	5,333	-	-	-
835157219272 - Oceanside Cultural District	1,656	475	5,000	5,000
836157019272 - Literacy Programs	15,594	-	-	-
836157020272 - Literacy Programs – FY 20/21	25,600	16,919	-	-
836157021272 - Literacy Programs - FY 21/22	-	54,782	-	-
836157022272 - Literacy Programs – FY 22/23	-	-	47,986	-
836157023272 - Literacy Programs – FY 23-24	-	-	-	160,009
836165820272 - Teens Work - Library	39,439	22,990	-	109,755
836165821272 - Teen Work-Library	-	6,799	-	-
836165920272 - Early Learning/Cmnty Info Hub	78,964	34,037	-	-
836165921272 - Early Learning/Info Hub 22/24	-	960	-	-
836166420272 - Lunch at the Library	9,925	3,500	-	-
836166421272 - Lunch at the Library 21/22	-	6,256	-	-
836171520272 - Community Enhancement Grant	-	7,000	-	-
837173321271 - Library Youth Programming-LR	-	62,246	-	39,626
83717522271 - Arts Commission	-	1,086	-	-
900115800274 - Big Read Grant	-	1,836	-	-
917653600276 - Misc. Literacy Grants	2,000	75	1,000	1,000
Total Expenditures	\$5,401,987	\$5,893,888	\$6,226,843	\$6,897,490

This page intentionally blank

ENTERPRISE FUNDS

This page intentionally blank

WATER DIVISION BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$9,636,919	\$10,137,617	\$12,725,470	\$13,673,426
Maintenance & Operations	51,607,364	50,407,401	46,382,439	48,051,916
Internal Service Charges	5,082,811	5,647,433	6,921,558	7,964,490
Debt Service	61,731,981	1,799,443	26,197,514	4,241,876
Capital Outlay	1,817,650	35,411,819	4,931,434	3,620,714
Transfers	28,820,432	35,733,920	857,949	906,266
Other	8,614,226	(19,817,024)	-	-
Total Expenditures	\$167,311,384	\$119,320,607	\$98,016,364	\$78,458,687
Full time equivalent	73.56	84.42*	85.24	88.74
Hourly extra help	6.00	9.50	9.50	11.00

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

MISSION STATEMENT

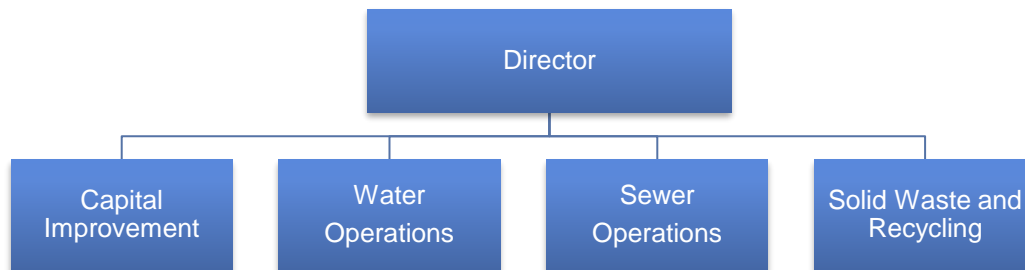
We protect public health and the environment by providing reliable, cost-effective, and sustainable utility services with dedicated, forward-thinking employees.

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

- ✓ Responded to 62 publicly-reported complaints of stormwater pollution and/or illegal discharges to the City storm drain system.
- ✓ Completed a total of 28,281 water customer service orders.
- ✓ Completed 5,542 move-in service orders.
- ✓ Completed 5,566 move-out service orders.
- ✓ Completed 6,428 Read Check Priority orders generated by Billing.
- ✓ Conducted and completed 659 investigations of meter issues such as water leaks, stuck meters, damaged register and meters, no water complaints and bees in box.
- ✓ QA/QC inspected 359 Advanced Metering Infrastructure (AMI) meters that were installed by City personnel.
- ✓ Installed a total of 33,006 Advanced Metering Infrastructure (AMI) meters in the ground and began communicating through the network.
- ✓ Installed 29 of 29 data collectors for communicating within the Advanced Metering Infrastructure (AMI) network.
- ✓ Consistently completed 100% of building permit plan reviews on time.
- ✓ Achieved fire hydrant goal of testing 162 fire hydrants per month to ensure they are functioning properly.
- ✓ Created public facing and internal GIS online maps.
- ✓ Maintained yearly flowmeter calibrations for state compliance and for water loss compliance.
- ✓ Conducted water surveys for residential and commercial customers – Oceanside customers were the second most utilized agency in 2020 of the water audits.
- ✓ Amended WaterSmart Software contract to include AMI and integrated billing along with additional support for continued utility and customer portal services.
- ✓ Achieved valve program goal with an average of 250 valves per month to ensure proper operation.
- ✓ Repaired water service and valve leaks within 3 – 4 days, less than State requirements.
- ✓ Repaired hit fire hydrants within 3 – 4 days of being damaged by vehicles.
- ✓ Cleaned, rebuilt, or replaced all of the 82 air vents on the water distribution system; completing all maintenance tasks within the calendar year.
- ✓ Rebuilt 70 regulators of various sizes ranging from 1 ½” to 16”.
- ✓ Responded to and resolved 46 Customer Water Quality concerns.
- ✓ Installed 12 new water quality sampling stations.

Sustainable Growth

- ✓ Updated the Uninterruptible Power Supply (UPS) models, confirming that when drained to very low levels will still be able to charge when power is restored.

- ✓ Changed all AT&T communications to radio or cellular.
- ✓ Added manual transfer switches to various sites for temporary emergency generator connections.
- ✓ Trained new personnel on SCADA & electrical motor control.
- ✓ Installed new canal gate, air vacs for process water system, and sulfuric acid discharge piping at San Luis Rey Water Reclamation Facility.
- ✓ Planned, coordinated and facilitated two major area-wide river, creek and beach volunteer cleanups. This included the annual Creek to Bay Cleanup in April for Earth Month, and the Coastal Cleanup Day event in September 2022.
- ✓ Continued management, monitoring and reporting in year four of the five-year Garrison Creek Habitat Restoration project on the El Corazon Property. Included ongoing invasive species management and restoration monitoring across a 20-acre project area.
- ✓ Coordinated intensive waterway litter removal and mitigated environmental impacts of homeless encampments with targeted cleanups with the Urban Corps of San Diego County. Estimated removal of over 37,000 lbs. of trash from creeks and riverbeds by mid FY 22/23.
- ✓ Implemented the City Council's direction to join a community choice energy program, Clean Energy Alliance, to deliver a minimum of 50% renewably-sourced power generation to Oceanside customers beginning in 2024.
- ✓ In partnership with the Water Authority, implemented the Faces of the Water Industry Campaign to highlight the importance of Oceanside's operation staff.
- ✓ Conducted over 600 onsite inspections of industrial, commercial and municipal facilities for stormwater pollution prevention regulatory compliance.
- ✓ Conducted approximately 188 onsite inspections of commercial facilities to verify performance and maintenance of stormwater treatment systems (structural BMPs for Priority Development Projects)
- ✓ Identified approximately 45 storm drain locations to install Full Capture Trash removal devices.
- ✓ Implemented the Land Area Measurement (LAM) Data Remediation Project.
- ✓ Digitally mapped CCTV sewer assets and recorded conditions critical to identifying "hot spot" areas and locations targeted for follow-up activities.
- ✓ Continued AMI and community engagement for the WaterSmart meter program.
- ✓ Implemented actions to reduce water loss within the water distribution system including starting a water loss gap assessment, meter testing, leak detection, and installing flow meters.
- ✓ Assisted San Luis Rey Water Reclamation Facility with repairing leaks within 24 hours to keep the plant in service.
- ✓ Completed a nitrogen study for recycled water irrigation sites to evaluate any potential impact to groundwater and successfully verified that impact was minimal.
- ✓ Completed Arc Flash and Shock Hazard Analyses for water facilities throughout the City and implemented the proper safety measures to protect workers from arc flash and shock hazards to meet industry standards.
- ✓ Pure Water Oceanside completed 7-day & 30-day tests, began blending advanced treated water with tertiary treated water, and began injecting up to 3 MGD.
- ✓ Successfully demonstrated to the Department of Water Resources that the Weese Filtration Plant could safely treat at high flow rates allowing the plant to continue to produce up to 25 Million Gallons per Day.
- ✓ Completed a groundwater well rehabilitation project at the Mission Basin Groundwater Purification Facility allowing the plant to produce up to 2.2 MGD which represents about a 10% increase.
- ✓ Successfully modified filter backwash piping and sequence programming to reduce filter media loss which greatly improved water quality at higher flows.
- ✓ Started a quarterly reservoir inspection program. This program consists of inspecting the security of the ladder access and hatch doors, the structural integrity of the walls and wall joints, the condition of the roof, the inside the tank for cleanliness, the condition of the air vent, and various other tasks.
- ✓ Executed shutdowns and re-pressurizations for the Henie Hills vault piping relocation and upgrades.

- ✓ Completed 90% of the large meter 3” – 10” change outs for the Advanced Metering Infrastructure (AMI) Project.

Economic Vitality

- ✓ Onboarded and retained a full staff of operators at both drinking water plants which will save the City about \$30,000 in overtime pay this year.
- ✓ Obtained two State grants for ongoing habitat, flood plain and streambank restoration projects, including:
 - \$1,011,160 from the Ocean Protection Council for construction of Phase 1 of the Loma Alta Slough Wetlands Enhancement.
 - An additional \$85,000 from the Department of Water Resources Urban Streams Restoration Program for planning and design of the Buena Vista Creek Stream Restoration Project.
- ✓ Treated and distributed 19,250 acre-feet of water at the Robert A. Weese Filtration Plant, saving the City \$3.8 million in treated water purchases over purchasing the same amount from the San Diego County Water Authority.

Quality of Life

- ✓ Completed installation of water refill stations at public locations to promote tap water and reduce plastic litter including stations at Oceanside harbor, parks, and public pools.
- ✓ Cleaned and disinfected Weese Chlorine Contact Basin, Afterbay, and Utility Basin.
- ✓ Cleaned and disinfected Henie Hills reservoir to conduct a 24Hr leak test prior to rehabilitation work.

Civic Engagement

- ✓ Promoted Oceanside tap water at several public events with “water stations” by providing Green Oceanside water bottle to be filled up with Oceanside tap water.

RECYCLED WATER

City Services

- ✓ Continued working with the City’s consultant to develop planning reports for conversion customers to guide them through the process of converting to recycled water including identify and prioritize customer conversions and researching potential finance opportunities.

Sustainable Growth

- ✓ Completed construction on Lower 1 Recycled Water System Expansion Project.
- ✓ Completed design of Fire Mountain Reservoir and Pump Station that would supply Lower 1 Recycled Water System.
- ✓ Improved recycled water quality by blending it with approximately 30 MG of advanced treated water during the testing of Pure Water Oceanside.
- ✓ Perform condition assessment on a repurposed pipeline that will be used to transport recycled water to Downtown area.

PERFORMANCE MEASURES					
INDICATORS	Division	FY 2023-24 TARGET	ACTUAL FY 2021-22	TARGET FY 2022-23	PROJECTED FY 2022-23
Acre-feet of water treated at Robert A Weese Filtration Plant	Weese Filtration Plant	20,000	19,254	20,000	19,900
Exercise valves for preventative maintenance (ea)	Water Maintenance	1,000	1,180	1,000	3,000
Perform maintenance on Fire Hydrants (ea)	Water Maintenance	2,000	2,600	2,000	3,192
Exceed water use reduction target (Gallons per Capita per Day)	Water Efficiency	137	128	137	110
Acre-feet of recycled water for irrigation produced	Recycled Water	1,400	1,187	1,200	1,100
Acre-feet of water treated and injected from Pure Water Oceanside	Advanced Water	3,360	N/A	N/A	N/A
Stormwater pollution prevention inspections at industrial, commercial and municipal facilities	Watershed	445	622	550	550
Inspect 100% of High Priority Development Projects for stormwater compliance	Watershed	100%	100%	100%	100%
Maintain Water rates at or below county median	Administration	Below County Median	Below County Median	Below County Median	Below County Median
Accomplish on-time plan reviews	Engineering	100%	100%	100%	100%
Meeting Regulatory Permit Limits	Compliance	100%	100%	100%	100%

GOALS

WATER

City Services

- Accomplish all plan reviews on time.
- Continue to provide GIS analysis, services, and products to the Water Utilities Department as well as other departments and divisions.
- Continue fire hydrant maintenance with a new goal of 250 fire hydrants per month.
- Replace 100 fire hydrants in the fiscal year 2023/2024 scheduled for replacement.
- Continue the water valve exercise program, with a new goal of 288 valves turned each month. Turning valves ensures they are operational in the event that a need to perform an emergency shut down to a particular section of water pipeline arises.
- Continue to repair water service and valve leaks within two days of being notified of leak.
- Continue preventative maintenance of pressure regulators and altitude valves throughout the City.
- Continue preventative maintenance of water system air vents.
- Start a valve exercising program for all reservoir sites.
- Review and streamline the permitting processes.

Sustainable Growth

- Update Water, Sewer, and Recycled Water Design & Construction Manuals to address recent material and equipment changes.
- Develop workflow and progress tracking system development and capital improvement projects between Water Utilities, Development Services, and Public Works to track progress and record drawings.
- Incorporate geotechnical investigative reports and boring information into GIS layer for Citywide use.
- Set up a high availability GIS platform and migration of the existing contents to new GIS servers.
- Perform all analysis that the laboratory is certified to conduct.
- Implement Laboratory Information Management Systems (LIMS) integration to populate California Laboratory Intake Portal (CLIPS) spreadsheets.
- Continue installing smart meters, with the goal of completing all City meters by the end of the calendar year.
- Complete list of all remaining large 3" – 10" water meter change outs for the AMI project.
- Complete 65% design environmental documentation and obtain resource agency permits for the Buena Vista Creek Restoration Plan.
- Identify and install at least 340 additional storm drain trash capture devices per year in coordination with the City's Engineering Division and Public Works Department to comply with the State Trash Amendments stormwater regulation.
- Rebuild the Mesa Loma split case pump.
- Install Auma valve actuators at Robert A. Weese Plant to improve efficiency of pond operations
- Finalize acceptance of Weese Filtration Plant's High Filtration Study with the San Diego Region Department of Drinking Water.
- Complete Master Plan with goal of keeping the Robert A. Weese Water Filtration Plant at 25 MGD of output.
- Replace Train B at Mission Basin Groundwater Purification Facility.
- Increase plant production by 10% at Mission Basin Groundwater Purification Facility.
- Produce 4.5 MGD at the Pure Water Oceanside Advanced Water Purification Facility.
- Update cost recovery for the Industrial Pretreatment Program to fully cover laboratory costs.
- Implemented Linko Pretreatment software to streamline work and become certified for electronic records. Continue to add data and integrate the software.

Economic Vitality

- Execute final grand funding agreements, complete entitlement and bid out construction of Phase 1 of the Loma Alta Slough Wetlands Enhancement Project in 2024.

Quality of Life

- Install safety railing and perform hatch repairs at the Fire Mountain Reservoir Overflow Tower.
- Renovate Wilshire Regulator Station valves, Hutchinson Regulator Station, and 550 Wilshire Regulator Station.
- Maintain water treatment and pump station facilities at a level that assures uninterrupted quality service to customers.
- Ensure that there are no process interruptions due to equipment breakdowns.

- Perform required preventative and predictive maintenance to prevent unscheduled shutdowns, minimize loss of production, and eliminate permit violations in order to provide the maximum amount of safe drinking water to the public.

Civic Engagement

- Continue to promote the WaterSmart portal to customers and to educate customers about smart meters.
- Provide additional information on Water Utilities Department webpages on typical plan submittal requirements for Water and Sewer of single-family residential developments, ADUs/JADUs, and duplexes.

RECYCLED WATER

City Services

- Continue to improve water quality by blending with Pure Water and work with the State Water Resource Control Board to complete a new Recycled Water Master Plan.

Sustainable Growth

- Negotiate agreeable terms and purchase of a parcel in Morro Hills for location of Upper System reservoir and pump station.

Economic Vitality

- Identify funding opportunities to ease financial impact of recycled water conversion for existing customers.

Civic Engagement

- Continue to coordinate with irrigation customers' private conversion process to prepare them for connection to new Lower Phase 1 Recycled Water System now that construction is completed.

WATER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$5,468,607	\$5,957,279	\$7,434,723	\$8,036,177
5110 Temporary/Part Time Employees	149,057	158,005	195,555	185,068
5120 Overtime	413,019	580,608	599,069	636,713
5206 Fringe Benefit Burden-Wcomp	47,792	116,163	199,330	213,357
5207 Fringe Benefit Burden	2,871,371	3,133,883	3,913,658	4,220,718
5212 Pension Bond Debt Charge	66,125	68,471	79,449	77,706
5213 CALPERS Unfunded Liability	398,093	216,006	301,526	301,526
5230 Auto Allowance	10,903	4,940	2,160	2,160
5235 Compensated Absences	211,953	(97,737)	-	-
	9,636,919	10,137,617	12,725,470	13,673,426
Maintenance & Operations				
5305 Professional Services	8,334,191	6,817,596	4,348,618	2,090,020
5306 Professional Svc w/IT alloc	27,249	30,373	300,000	300,000
5310 Temp. Agencies/Individuals	19,943	253,905	20,000	130,000
5315 Utilities	2,591,004	2,204,325	2,703,600	2,504,900
5320 Repair and Maintenance	1,745,200	1,673,121	2,509,206	3,422,566
5325 Infrastructure < \$100K	20,663	92,975	295,000	150,000
5326 Studies & Reports	1,113,939	998,184	571,350	590,000
5330 Machry & Equip <\$10K	10,240	123,374	115,500	196,000
5335 Rents & Leases - Equip, Bldgs	33,705	28,422	85,200	93,200
5345 Travel & Conference	8,571	19,509	67,500	84,300
5350 Training - Registrtn Fees	8,312	16,965	64,250	62,500
5355 Matl Supplies&Services	36,507,118	37,385,801	34,342,227	37,379,697
5360 Advertising	6,093	10,742	8,000	10,000
5370 Postage	7,948	5,839	3,850	5,850
5375 Dues,Books&Subs	58,179	50,502	76,850	77,925
5380 Uniform	56,972	43,782	72,500	81,335
5385 Telephone	79,064	64,874	80,700	80,700
5390 Taxes, Licenses & Permits	213,171	263,424	274,530	329,165
5395 Contrib-Community Svc/Non Prof	-	77,255	-	329,165
5425 Fiscal Agent/Other Fees	584,730	19,575	26,300	26,500
5430 Bad Debt	49,896	-	-	-
5440 Radio Network Operating Cost	16,758	16,758	16,758	16,758
5460 Laboratory Operations	114,419	210,101	400,500	420,500
	51,607,364	50,407,401	46,382,439	48,051,916
Internal Service Charges				
5600 Internal Service Charges	5,082,811	5,647,433	6,921,558	7,964,490
	5,082,811	5,647,433	6,921,558	7,964,490
Capital Outlay				
5702 Buildings & Treatment Plants	57,770	2,657,589	4,827,093	-
5703 Infrastructure	61,662,697	32,535,924	20,103,421	2,0051,618
5704 Machinery & Equipment	11,514	218,306	847,000	1,309,096
5705 Auto Equipment	-	-	420,000	260,000
	61,731,981	35,411,819	26,197,514	3,620,714

WATER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Debt Service				
5651 Principal	\$ -	\$ -	\$2,984,396	\$2,533,811
5652 Interest	1,438,630	1,420,891	1,569,276	1,708,064
5653 Inter Agency Capital Lease	379,020	378,552	377,762	-
	1,817,650	1,799,443	4,931,434	4,241,876
Transfers				
6900 Transfers Out	28,820,432	35,733,920	857,949	906,266
	28,820,432	35,733,920	857,949	906,266
Other				
5430 Bad Debt	-	88,255	-	-
6005 Capitalized Expenditures	-	(31,339,529)	-	-
6007 Pension Expense - GASB 68	-	(2,003,561)	-	-
6010 Depreciation Expense	7,746,629	7,725,808	-	-
6030 GASB 31 Adjmt	867,598	5,712,003	-	-
	8,614,226	(19,817,024)	-	-
Total Expenditures	\$167,311,384	\$119,320,607	\$98,016,364	\$78,458,687

WATER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1711 - Water Operating	\$9,501,450	\$11,739,578	\$679,288	\$301,526
1712 - Water F/A Replacement	11,670,574	3,103,078	-	-
1715 - Water Connection Fees	607,700	-	-	-
1717 - Water Debt Service	16,392,143	34,923,633	-	48,317
750010711 - Water Adm & General	41,596,440	41,293,789	38,629,644	42,377,292
750010712 - Water Capital Projects	775,136	632,562	1,572,540	1,472,862
750359711 - Water Facilities Maintenance	332,306	187,351	933,786	1,144,669
750704711 - Recycled Water Treatment	326,118	385,132	788,894	578,053
750705711 - Water Efficiency	11	97,198	477,167	518,428
750751711 - Water Distribution	1,653,346	1,701,261	1,947,770	2,192,920
750752711 - Hydro-Electric Generation	3,618	3,754	16,700	21,000
750754711 - Water Filtration Plant	1,693,736	1,720,366	2,407,142	2,539,489
750755711 - Desalting Plant	2,618,876	2,610,818	2,849,954	2,958,321
750756711 - Water Maintenance	2,535,392	2,540,671	3,232,829	3,512,922
750757711 - Water Meter Service	2,388,114	1,821,919	2,857,953	2,936,833
750760711 - Water Laboratory	465,859	667,973	678,132	707,442
750761711 - Water SCADA Program	610,043	760,570	1,208,072	1,224,403
750762711 - Watershed Protection	1,043,755	1,018,736	2,430,221	2,534,162
750763711 - Water GIS Program	289,183	271,370	354,571	357,578
750771712 - Misc Water Projects	34,898	92,975	100,000	100,000
750774711 - Recycle Water Conveyance	-	47,791	217,290	222,452
750775711 - Oceanside Pure Water	-	1,267,617	2,876,753	4,009,273
750778711 - Pure Water Laboratory Ops	-	-	472,054	509,134
755772717 - OPFA Water Ref Ser A	483,964	287,785	632,200	-
755773717 - WIFIA Debt Service - Water	222,435	10,700	2,130,880	1,885,394
755776717 - 2020 Water Revenue Bond	1,262,260	996,913	1,447,300	1,443,700
755777717 - 2021A Wtr Rev Refunding Bond	203,397	165,255	369,592	939,281
817169020272 - IRWM Pure Water Grant	-	2,803,500	-	-
817169220272 - NFWF Coastal Resiliency Grant	34,733	104,746	-	-
822156218274 - BOR-WaterSmart-Desalination	93,009	152,492	-	-
822163420274 - BOR AMI Grant FFY 19/20	333,529	1,079,847	-	-
822164620274 - BOR AMI Grant FFY 20/21	-	126,093	-	-
822168920274 - BOR WIIN Rclmatn FFY 19/20	-	3,000,000	-	-
822168921274 - BOR WIIN Rclmatn FFY 20/21	-	2,940,000	-	-
836132100272 - NSDCRRWP-IRWMO Prop 84	39,904	-	-	-
836152417272 - Loma Alta Slough CCC Grant	185,303	6,292	-	-
836163320272 - BVC Restoration USRP	-	48,840	-	-
836170521711 - Ratepayer Relief	-	158,539	-	-
837178221271 - CCE Study-LR	-	6,982	-	-
908122500715 - SLR WWTP Water Reclamation	29,073	-	-	-
908125400712 - Weese Filtration Plant Improv	98,587	-	709,901	346,596
908125600712 - Desalter Facility Major Imprv	57,985	-	882,955	19,203
908130000712 - Water SCADA Upgrades	12,743	-	-	-

WATER – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
908135716712 - DwnTwn Wtr Pipeline Phs 2 of 5	\$908,351	\$ -	\$6,754,124	\$ -
908142115715 - Upper SLR WRF	-	-	85,100	48,317
908142215715 - Lower SLR WRF	6,328,967	-	8,270,059	-
908142315715 - Pure Water Oceanside Phase 1	295,199	-	-	-
908142318715 - Pure Water Oceanside Phase 2	56,574,339	-	-	-
908148817712 - AMI-Automated Meter Infrastrct	4,115,336	-	4,690,362	532,416
908148917712 - Water Tenant Upgrades	55,760	-	-	-
908152818712 - Wtr & Recycled Wtr Master Plan	261,667	296,884	-	-
908152918712 - Oside Aqueduct Assessment	23,575	-	-	-
908153018712 - ARC FLASH Study-Water	326,839	205,064	-	-
908153118712 - Valve Replment/Hydrant Project	96,406	14,325	-	-
908157119715 - Fallbrook RW Line Cndtn Assess	-	725	-	-
908158419712 - Well Expsns/Brine Minimization	570,772	-	-	-
908163620712 - Water Pipeline Rplcmnt	-	-	2,344,160	967,273
908170821712 - Dwntwn Recycled Line Assmnt	31,226	-	-	1,076,929
908182722712 - Water SCADA Projects	-	-	-	107,500
908182922712 - Water Facilities Capital Projects	-	-	-	825,000
908754500712 - Pump Station Upgrades	27,875	-	1,155,433	-
908754600712 - ReservoirStrctrlAnalysis	65,441	-	3,813,538	-
908824000712 - Misc Water Projects	34,010	27,482	-	-
Total Expenditures	\$167,311,384	\$119,320,607	\$98,016,364	\$78,458,687

SEWER DIVISION BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$9,833,957	\$9,736,935	\$10,961,075	\$10,954,171
Maintenance & Operations	13,425,992	14,384,754	16,674,865	17,492,142
Internal Service Charges	4,799,875	5,377,656	6,340,951	6,738,500
Debt Service	7,860,187	440,256	17,014,867	3,695,160
Capital Outlay	534,552	7,274,102	3,693,961	20,163,734
Transfers	781,523	125,000	-	6,221,912
Other	10,153,004	3,715,735	-	-
Total Expenditures	\$47,389,090	\$41,054,438	\$54,685,719	\$65,265,619
Full time equivalent	72.16	73.70	72.76	71.26
Hourly extra help	2.00	0.50	0.50	-

MAJOR ACCOMPLISHMENTS

City Services

- ✓ Facilities Maintenance successfully completed dozens of significant projects which allowed both plants to continue to treat wastewater effectively and efficiently with no discharge violations.
- ✓ Completed a successful AZ Certification Audit.
- ✓ Completed updating of Local Limits for industrial users to better protect the City's wastewater treatment facility.
- ✓ Identified no violations or areas of concern from inspections of the Industrial Pretreatment Program.

Sustainable Growth

- ✓ Several large projects were completed at the La Salina Wastewater Treatment plant including replacement of a Load Equalization Tank (LET) blower, a large compressed air tank, and an extensive amount of safety railing, catwalks, and concrete areas.
- ✓ Rebuilt Buena Vista Upper and Lower pumps and rebuilt South Pacific Lift Station pumps.
- ✓ Successfully completed the Roja Lift Station Improvements project.
- ✓ Cleaned and inspected 1,741,469 ft of sewer line.
- ✓ Completed Mar Lado Lift Station Upgrades pumps, motors, valves and piping.
- ✓ New Band Stand Sewer Lift Station was completed and accepted.
- ✓ Completed on-going point repairs and lining of existing sewer pipelines within the City to reduce infiltration and avoid sewer spills.
- ✓ Completed Arc Flash and Shock Hazard Analyses for sewer facilities throughout the City and implemented the proper safety measures to protect workers from arc flash and shock hazards to meet industry standards.
- ✓ Completed replacement of existing sewer pipelines that have exceeded their useful life. This includes the Loretta Street Sewer Force Main Replacement, Monica Circle Sewer Replacement, Buena Road Sewer Improvements, and aeration effluent piping at SLRWRF.
- ✓ Completed cleaning, piping and valve replacement of Digester No. 1 and 3 at SLRWRF and implementing regular cleaning schedule of all digesters at both treatment plants.
- ✓ Trained new personnel on SCADA & electrical motor control.
- ✓ Changed all AT&T SCADA Communications to radio or cellular except for the old Oceanside Blvd lift station which will go offline when the new Oceanside Blvd lift station goes online.
- ✓ Added manual transfer switches to various sites for temporary emergency generator connections.

Economic Vitality

- ✓ Purchased portion of Garrison Elementary School property for future El Corazon Sewer Lift Station that will be one of several critical facilities needed to decommission the outdated La Salina Wastewater Treatment Plant.

Quality of Life

- ✓ Pacing for the lowest annual spill record due to aggressive preventative maintenance schedule.

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

GOALS

City Services

- Upgrade Pilgrim Creek lift station.
- Retrofit wash water pumps and lobe pumps at La Salina WWTP.
- Install new X Ripper, lobe pumps, and new outfall 24-inch flowmeter and valves.
- Upgrade bubbler controls to pressure sensors at lift stations.
- Upgrade and standardize lift station pumps and motors.
- Upgrade Programmable Logic Controllers (PLC) throughout the City.
- Continue upgrading and modernizing existing plant infrastructure at the San Luis Rey Water Reclamation Facility.
- Clean and inspect more than 1.8 million feet of the City's sewer system.

Sustainable Growth

- Onboard, train, and retain operators to stay fully staffed at both treatment plants.
- Continue the planning and design related to the closure of La Salina Wastewater Treatment Plant. Anticipated completion will be 5-plus years.
- Upgrade the Colorado Server and install Wonderware to stabilize La Salina Wastewater Treatment Plant's SCADA.
- Complete lighting switch over to LED at San Luis Rey Water Reclamation Facility and La Salina Wastewater Treatment Facility.
- Complete construction and begin operating Oceanside Boulevard lift station.

Quality of Life

- Continue new and innovative techniques to increase gas production at anaerobic digesters.

SEWER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$5,818,940	\$5,950,532	\$6,665,972	\$6,657,660
5110 Temporary/Part Time Employees	18,524	15,809	11,117	18,462
5120 Overtime	274,951	355,447	270,775	324,000
5206 Fringe Benefit Burden-Wcomp	44,530	86,636	172,762	171,339
5207 Fringe Benefit Burden	3,123,984	3,129,253	3,524,347	3,470,620
5212 Pension Bond Debt Charge	68,362	71,165	73,568	69,556
5213 CALPERS Unfunded Liability	424,093	197,735	240,374	240,374
5230 Auto Allowance	2,898	4,140	2,160	2,160
5235 Compensated Absences	57,675	(73,783)	-	-
	9,833,957	9,736,935	10,961,075	\$10,954,171
Maintenance & Operations				
5305 Professional Services	2,672,314	2,695,088	5,709,313	3,937,051
5306 Professional Svc w/IT alloc	114,513	23,043	350,000	350,000
5310 Temp. Agencies/Individuals	57,043	324,319	45,000	145,000
5315 Utilities	3,873,454	4,496,994	3,781,000	4,437,000
5320 Repair and Maintenance	1,915,853	2,165,132	2,129,842	2,597,395
5325 Infrastructure < \$100K	33,427	40,864	290,000	100,000
5326 Studies & Reports	577,005	259,478	10,000	10,000
5330 Machry & Equip <\$10K	59,437	42,062	109,666	141,500
5335 Rents & Leases - Equip, Bldgs	55,230	16,463	78,800	78,800
5345 Travel & Conference	7,214	28,323	77,091	73,500
5350 Training - Registrtn Fees	16,484	28,128	47,227	50,000
5355 Matl Supplies&Services	2,712,539	3,042,750	2,632,800	3,663,087
5360 Advertising	2,034	4,487	4,500	4,500
5370 Postage	1,032	771	2,300	2,300
5375 Dues,Books&Subs	31,756	44,907	40,695	48,595
5380 Uniform	56,201	66,530	76,117	85,450
5385 Telephone	77,201	63,922	80,000	80,000
5390 Taxes, Licenses & Permits	970,079	949,198	1,059,180	1,266,630
5400 Gasoline, Diesel Fuel	1,362	-	-	-
5425 Fiscal Agent/Other Fees	102,000	2,000	2,100	252,100
5440 Radio Network Operating Cost	9,234	9,234	9,234	9,234
5460 Laboratory Operations	80,582	81,062	140,000	160,000
	13,425,992	14,384,754	16,674,865	17,492,142
Internal Service Charges				
5600 Internal Service Charges	4,799,875	5,377,656	6,340,951	6,738,500
	4,799,875	5,377,656	6,340,951	6,738,500

SEWER – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Capital Outlay				
5701 Land	-	30,000	-	-
5702 Buildings & Treatment Plants	188,089	2,660	6,226,136	3,282,066
5703 Infrastructure	7,672,098	7,155,172	9,762,825	15,096,168
5704 Machinery & Equipment	-	86,270	1,025,906	1,710,500
5705 Auto Equipment	-	-	-	75,000
	7,860,187	7,274,102	17,014,867	20,163,734
Debt Service				
5651 Principal	-	-	3,319,521	3,393,644
5652 Interest	534,552	440,256	374,440	301,516
	534,552	440,256	3,693,961	3,695,160
Transfers				
6900 Transfers Out	781,523	125,000	-	6,221,912
	781,523	125,000	-	6,221,912
Other				
5430 Bad Debt	72,419	91,632	-	-
6005 Capitalized Expenditures	-	(9,133,889)	-	-
6007 Pension Expense - GASB 68	-	(1,818,363)	-	-
6010 Depreciation Expense	9,133,095	9,056,446	-	-
6030 GASB 31 Adjmt	947,490	5,519,909	-	-
	10,153,004	3,715,735	-	-
Total Expenditures	\$47,389,090	\$41,054,438	\$54,685,719	\$65,265,619

SEWER – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1721 - Sewer Operating	\$9,677,352	\$9,969,280	\$240,374	\$240,374
1722 - Sewer F/A Replacement	1,512,502	4,229,227	-	-
1726 - Sewer Expansion/Improv	96,346	700,582	-	-
1727 - Sewer Debt Service	-	-	-	6,221,912
800010721 - Sewer Adm & General	6,184,397	6,441,417	7,393,543	7,780,527
800010722 - Sewer Capital Projects	1,129,651	818,287	1,845,891	1,693,064
800800721 - Facilities Maintenance	1,147,517	1,091,545	1,528,499	1,283,497
800800722 - Operating Activities	4,874	6,087	-	-
800803721 - Sewer Collections	3,936,950	3,520,940	4,311,447	4,474,018
800804721 - La Salina Wastewater	3,267,217	3,473,725	3,404,996	4,172,545
800805721 - SLR Water Reclamation Facility	7,392,494	7,687,720	7,423,301	9,044,652
800806721 - Sewer Laboratory	676,866	697,060	904,544	935,839
800807721 - Sewer SCADA Program	804,462	898,953	1,250,264	1,316,912
800808721 - Sewer GIS Program	274,376	260,261	354,064	356,970
800812722 - Misc Sewer Projects	35,203	33,041	100,000	100,000
800814721 - Industrial Waste Program	-	124,304	289,555	462,264
805773727 - WIFIA Debt Service - Sewer	100,000	-	-	250,000
805809727 - SLR Interim Exp DS	277,773	230,018	2,926,392	2,926,391
805813727 - OPFA Sewer 2013 Ref Ser A	258,779	212,238	769,669	770,869
909122700722 - La Salina WWTP Upgrades	8,515	-	2,342,963	3,197,055
909122900722 - OsideBlvd LiftStation Relocat	3,471,799	-	-	-
909123100722 - SLRWRF Digester Rehabilitation	360,793	-	405,402	-
909123500722 - SLRWRF Maint Bldg Upgrades	120,749	-	5,251,262	279,532
909125500722 - SLR Major Plant Improv	216,404	298,281	1,986,906	-
909130500722 - Sewer SCADA Upgrades	1,248	-	-	-
909130600722 - CIPP Sliplining Project	-	-	-	351,365
909136716722 - DwnTwn Swr Pipeline Phs 2 of 5	619,319	-	-	-
909137500722 - Buccaneer Lift Station	76,035	-	99,971	-
909137700722 - Swr Pipeline Capacity Upgrades	10,339	-	104,203	-
909141815722 - Bandstand Pump Stnt Relctn	1,381,668	-	-	-
909145916722 - Pipeline Rehab Program	58,520	-	5,372,500	-
909146016726 - SLRWRF Plant Outfitting	35,602	1,589	-	-
909149017722 - Food Waste To Energy	6,235	69,033	666,467	-
909153218722 - ARC FLASH Study-Sewer	569,589	-	-	-
909153318722 - Sewer Point Repair Project	365,386	-	-	-
909153418722 - Mission Ave Siphon Relief	85,528	-	-	709,101
909153618722 - Swr Inflow&Infiltration Study	17,835	3,045	-	-
909153718722 - Sewer Master Plan	271,409	10,849	-	-
909157319722 - OBlvd/Mesa Garrison Force Main	134,823	-	2,394,580	6,791,657
909162019722 - Haymar Easement Protection	29,503	-	-	-
909163920722 - El Corazon Lift Station	53,528	-	-	3,412,066
909164020722 - Mission Avenue Force Main Rehabilitation	-	-	-	2,626,926

SEWER – BUDGET SUMMARY

Expenditure Summary by Program (continued)				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
909164320722 - Sewer Pipeline Rplcmnt Project	\$258,952	\$ -	\$1,689,999	\$65,617
909178922722 - SLR Tenant Improvements	-	-	1,561,713	-
909182822722 - Sewer SCADA Projects	-	-	-	107,500
909183022722 - Sewer Facilities Capital Projects	-	-	-	490,000
909548800722 - Land Outfall	1,434,117	276,956	-	2,441,924
909953000722 - Lift Stations Upgrade	1,024,432	-	67,214	2,763,042
Total Expenditures	\$47,389,090	\$41,054,438	\$54,685,719	\$65,265,619

SOLID WASTE AND RECYCLING

SOLID WASTE AND RECYCLING DIVISION BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$494,219	\$536,962	\$826,097	\$879,835
Maintenance & Operations	21,816,002	22,801,783	24,493,922	875,615
Internal Service Charges	1,109,181	1,367,450	1,532,957	1,126,959
Capital Outlay	-	-	-	-
Transfers	5,763,993	5,827,346	6,189,085	6,846,433
Other	228,828	88,089	-	-
Total Expenditures	\$29,406,223	\$30,621,629	\$33,042,061	\$9,728,843
Full time equivalent	4.15	4.25	5.25	5.25
Hourly extra help	3.00	1.00	1.00	-

SERVICE DESCRIPTION

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



MAJOR ACCOMPLISHMENTS

City Services

- ✓ Installed seventeen “Big Belly” Trash and Recycling units in the downtown district in partnership with WM, Main Street Oceanside and Visit Oceanside.
- ✓ Resolved an average of 250 customer service requests a month.
- ✓ Adopted and executed a Franchise Agreement with Waste Management, for recyclable materials, organic materials and solid waste collection, organics materials processing and disposal of solid waste services. Began implementation and transition planning for agreement in preparation for billing changes to WM, service route changes around street sweeping schedule, and residential food scraps recycling commencing January 1, 2024.

Sustainable Growth

- ✓ Completed the City’s Commercial and Multifamily Food Scraps Recycling Program to 2,000 businesses and over 28,000 multifamily tenants.
- ✓ Completed the City’s AB 1826 compliance plan with the State and confirmed services for all covered generators for organics.
- ✓ Commenced implementation of the City’s SB 1383 Compliance Action Plan and successfully filed a 691 Notice of Intent to Comply to the State to potentially protect the City against enforcement and penalties.
- ✓ Adopted and implemented State required SB 1383 ordinances to the City’s Municipal Code and began implementation of food recovery to 173 food services businesses and other organics related programming.

Economic Vitality

- ✓ Received the Statewide Outstanding Zero Waste Program Award for the successful launch of the City’s commercial and multifamily food scraps recycling program.
- ✓ Awarded \$4.2 million from CalRecycle competitive grant to fund the City’s Food Scraps to Energy Project at the San Luis Rey Water Reclamation Facility.
- ✓ Awarded \$250,127 by CalRecycle to support programs and services that aid in the City’s compliance to SB 1383.
- ✓ Awarded \$50,000 from CalRecycle for the competitive Household Hazardous Waste Grant Program to reduce the use of single use marine flares through an exchange program for reusable marine flares.

Quality of Life

- ✓ Negotiated and implemented an agreement with Urban Corp and WM to facilitate additional homeless encampment cleanups in Oceanside at a total contract value of \$174,500.

Civic Engagement

- ✓ Hosted the 2022 California Resource Recovery Association (CRRRA) 46th Annual Conference and Trade Show at the Seabird Hotel.
 - The Conference brought over 800 attendees and 900 hotel bookings to Oceanside.
 - Visit Oceanside estimated the economic value of the conference as follows: \$250,000 on food and beverage business; \$400,000 in lodging; \$61,954 in local sales tax, and nearly 250 jobs were directly supported by the additional economic activity.
- ✓ Planned coordinated and facilitated in partnership with Neighborhood Services, Code Enforcement, four Neighborhood Dump Days and collected and removed over 100,000 pounds of large household items and illegally dumped materials for recycling and disposal from the public right of way.

SOLID WASTE AND RECYCLING

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

GOALS

City Services

- Continue to implement SB 1383 Compliance Action Plan in alignment with City’s Notice of Intent to Comply submitted to CalRecycle and the City’s submitted compliance timeline for AB 1826.

Sustainable Growth

- Support the development of the City’s Organics to Energy Biosolids masterplan for organics processing and renewable energy. Implement Capital Improvement Project to construct receiving infrastructure at the San Luis Rey Wastewater Treatment Facility for processed food waste to be turned into renewable energy.
- Develop and implement a Food Recovery Monitoring Program, train staff, and facilitate regulatory inspection programming as required by SB 1383.

Quality of Life

- Continue to implement 2020 Zero Waste Plan objectives and AB 939 Source Reduction and Recycling Element programming.

Civic Engagement

- Coordinate in partnership with Code Enforcement, Neighborhood Services, Watershed Protection to provide annual events and continue to provide education and outreach to mitigate illegal dumping and litter.
- Continue to implement education and outreach in response to the City’s Marine Debris Reduction Resolution and support the ongoing implementation of SB 1276, the statewide “Single Use Food Ware Accessories and Standard Condiments (Utensils Upon Request) Mandate.

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel				
5105 Regular Employees	\$311,145	\$342,439	\$500,778	522,436
5110 Temporary/Part Time Employees	-	14,485	46,241	77,426
5120 Overtime	-	1,186	1,000	1,000
5206 Fringe Benefit Burden-Wcomp	5,086	10,082	11,674	12,987
5207 Fringe Benefit Burden	154,889	163,487	255,506	254,293
5212 Pension Bond Debt Charge	4,619	4,040	4,426	5,221
5213 CALPERS Unfunded Liability	5,992	-	5,992	5,992
5230 Auto Allowance	480	480	480	480
5235 Compensated Absences	12,008	762	-	-
	494,219	536,962	826,097	879,835
Maintenance & Operations				
5305 Professional Services	21,542,879	22,579,261	24,123,447	559,415
5310 Temp. Agencies/Individuals	-	22,380	-	-
5330 Machry & Equip <\$10K	2,435	2,628	3,000	12,000
5345 Travel & Conference	2,685	7,879	15,000	30,000
5350 Training - Registrtn Fees	5,059	36,478	10,000	10,000
5355 Matl Supplies&Services	242,163	119,893	325,275	237,000
5360 Advertising	20,781	32,228	15,000	25,000
5370 Postage	-	440	2,000	2,000
5375 Dues,Books&Subs	-	-	200	200
5380 Uniform	-	596	-	-
	21,816,002	22,801,783	24,493,922	875,615
Internal Service Charges				
5600 Internal Service Charges	1,109,181	1,367,450	1,532,957	1,126,959
	1,109,181	1,367,450	1,532,957	1,126,959
Transfers				
6900 Transfers Out	5,763,993	5,827,346	6,189,085	6,846,433
	6,763,993	5,827,346	6,189,085	6,846,433
Other				
5430 Bad Debt	32,158	30,497	-	-
6007 Pension Expense – GASB 68	-	(120,890)	-	-
6010 Depreciation Expense	190,670	178,482	-	-
	228,828	88,089	-	-
Total Expenditures	\$29,406,223	\$30,621,629	\$33,042,061	\$9,728,843

SOLID WASTE AND RECYCLING – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1731 - Solid Waste Disposal	\$5,893,146	\$5,724,504	\$30,656,458	\$7,754,579*
700000731 - Solid Waste Disposal	32,158	30,497	-	-
700010731 - Waste & Recycling Admin	23,315,543	24,512,184	2,385,603	1,974,263
700702731 - Solid Waste - City Svcs	67,508	281,323	-	-
817134320272 - Used Oil Payment Program #10	45,006	-	-	-
817134321272 - Used Oil Payment Program #11	-	19,520	-	-
836152719272 - Beverage Container Cycle 18-19	43,861	-	-	-
836152720272 - Beverage Container Cycle 19-20	9,000	34,717	-	-
836152721272 - Beverage Container Cycle 20-21	-	18,884	-	-
Total Expenditures	\$29,406,223	\$30,621,629	\$33,042,061	\$9,728,843

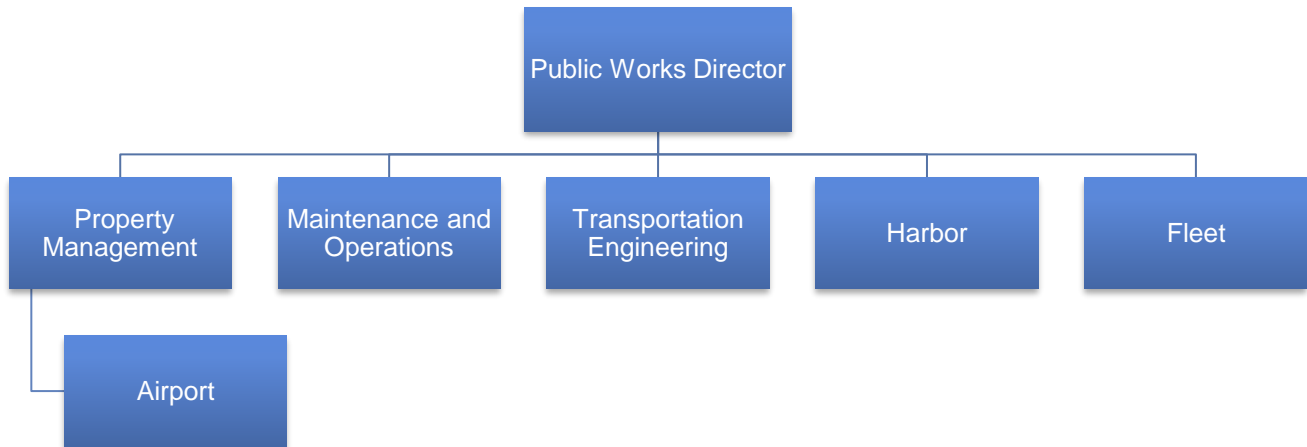
*Billing now comes directly from Waste Management.

AIRPORT BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Maintenance & Operations	\$29,120	\$270,381	\$10,000	\$11,842
Internal Service Charges	2,349	4,284	4,000	4,500
Debt Service	84,167	83,913	89,198	89,198
Transfers	89,198	89,198	89,198	89,441
Other	84,476	121,519	-	-
Total Expenditures	\$289,310	\$569,295	\$192,396	\$194,982

SERVICE DESCRIPTION

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

ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ Obtained approval of a grant from the FAA totaling \$2,222,477 for the improvements of the Oceanside Municipal Airport for the Apron Reconstruction and Infield Grading Improvements, which included a matching grant from CALTRANS.



AIRPORT – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Maintenance & Operations				
5305 Professional Services	\$29,120	\$251,613	\$ -	\$ -
5320 Repair and Maintenance	-	-	-	1,842
5355 Matl Supplies&Services	-	18,768	10,000	10,000
	29,120	270,381	10,000	11,842
Internal Service Charges				
5600 Internal Service Charges	2,349	4,284	4,000	4,500
	2,349	4,284	4,000	4,500
Debt Service				
5651 Principal	-	-	5,553	5,833
5652 Interest	84,167	83,913	83,645	83,365
	84,167	83,913	89,198	89,198
Transfers				
6900 Transfers Out	89,198	89,198	89,198	89,441
	89,198	89,198	89,198	89,441
Other				
6010 Depreciation Expense	76,047	76,047	-	-
6030 GASB 31 Adjmt	8,429	45,472	-	-
	84,476	121,519	-	-
Total Expenditures	\$289,310	\$569,295	\$192,396	\$194,982

Expenditure Summary by Program				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
1741 - Airport	\$76,047	\$76,047	\$ -	\$ -
1742 - Airport Debt Service Fd	8,429	45,472	-	-
810826742 - Airport DS Operating	84,167	83,913	89,198	89,198
810850741 - Airport Maintenance & Oper	91,547	93,482	93,193	95,783
817124500272 - California Aid to Airports	-	5,768	10,000	10,000
822151319274 - Bob Maxwell Rwy Rehab-Fed	(880)	-	-	-
822168020274 - CARES - OKB Airport Fence	30,000	-	-	-
836144919272 - SAVE Grant FY 19/20-20/21	-	12,843	-	-
837171821274 - Bob Maxwell Apron/Infid Rehab	-	206,770	-	-
838173021274 - Bob Maxwell Airfield - ACRGP	-	13,000	-	-
838176621274 - Bob Maxwell Airport - ARG	-	32,000	-	-
Total Expenditures	\$289,310	\$569,295	\$192,396	\$194,982

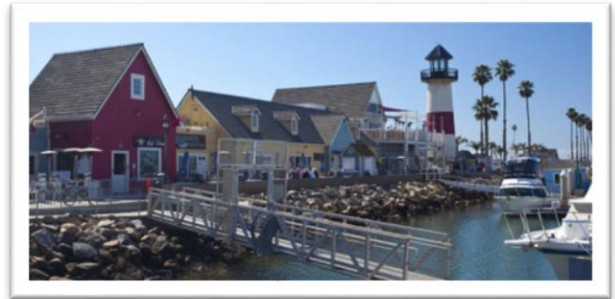
HARBOR BUDGET SUMMARY				
	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Maintenance & Operations	\$3,664,477	\$1,056,064	\$913,193	\$1,248,327
Internal Service Charges	7,668	43,970	28,265	105,561
Capital Outlay	-	-	-	200,000
Debt Service	10,760	8,502	131,103	131,103
Transfers	6,721,848	6,995,727	7,337,415	7,444,909
Other	(2,405,015)	645,614	474,365	474,365
Total Expenditures	\$10,915,613	\$8,749,877	\$8,884,341	\$9,614,265

MISSION STATEMENT

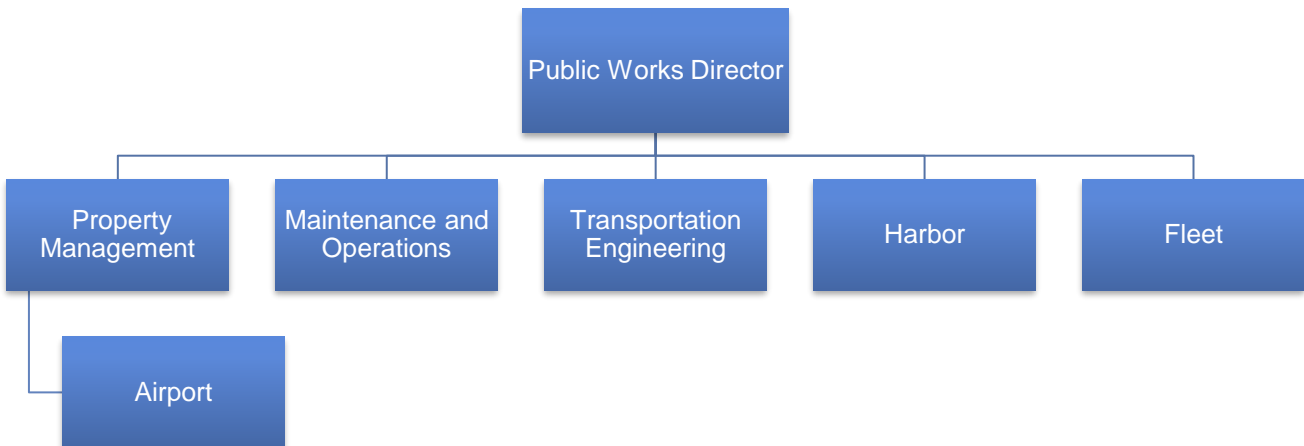
The mission of the Harbor Administration is to provide a quality public facility and services to Oceanside residents and visitors. The division is committed to the highest level of service in coastal areas, focusing resources and management to enhance facilities and to serve the diverse array of users.

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.

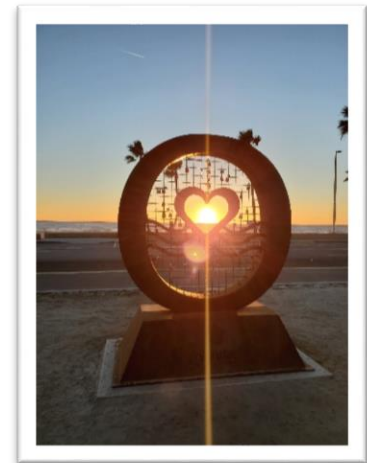


ORGANIZATIONAL CHART BY FUNCTION



MAJOR ACCOMPLISHMENTS

- ✓ The Harbor Art Sculpture “Love the O” was installed in November 2022. This art sculpture has become the Harbor’s number one location for photo opportunity. More and more residents and visitors have secured their own lock on the sculpture.
- ✓ Harbor Maintenance completed the remodel of all seven Harbor Service Buildings that included 26 separate slip renters and public restrooms. This concludes a major project that maintenance staff started in 2018. Cost to complete this major renovation project was less than the projected CIP cost that was anticipated to replace just one of the service buildings.
- ✓ Jon Perkins, a Harbor staff, has achieved his Certified Marina Operator (CMO) certification from the Association of Marina Industries. There are less than two dozen individuals in the United States that have accomplished this certification. Study and training for this certification is a two-year process.



GOALS

- Complete the Harbor Financial Study.
- Complete the Fishing Pier Design and Permitting Project.
- Complete Jolly Roger Dock Expansion Project.



HARBOR – BUDGET SUMMARY

	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Maintenance & Operations				
5305 Professional Services	\$2,824,304	\$217,676	\$ -	\$ -
5320 Repair and Maintenance	-	-	87,500	400,000
5325 Infrastructure < \$100K	24,229	-	-	-
5335 Rents & Leases - Equip, Bldgs	797,439	836,388	822,293	844,927
5355 Matl Supplies&Services	16,505	-	-	-
5405 Administration Fees	-	-	1,200	1,200
5425 Fiscal Agent/Other Fees	2,000	2,000	2,200	2,200
	3,664,477	1,056,064	913,193	1,248,327
Internal Service Charges				
5600 Internal Service Charges	7,668	43,970	28,265	105,561
	7,668	43,970	28,265	105,561
Capital Outlay				
5703 Capital Outlay	-	-	-	200,000
	-	-	-	200,000
Debt Service				
5651 Principal	-	-	127,130	127,130
5652 Interest	10,760	8,501	3,973	3,973
	10,760	8,501	131,103	131,103
Transfers				
6900 Transfers Out	6,721,848	6,995,727	7,337,415	7,444,909
	6,721,848	6,995,727	7,337,415	7,444,909
Other				
5430 Bad Debt	-	6,008	-	-
6005 Capitalized Expenditures	-	(27,237)	-	-
6010 Depreciation Expense	448,639	451,861	474,365	474,365
6030 GASB 31 Adjmt	51,625	214,982	-	-
	500,264	645,982	474,365	474,365
Total Expenditures	\$10,915,613	\$8,749,877	\$8,884,341	\$9,614,265

HARBOR – BUDGET SUMMARY

Expenditure Summary by Program				
	Actuals	Actuals	Adopted	Adopted
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1751 - Harbor	\$8,048,857	\$8,551,513	\$ 8,796,841	\$9,004,265
836144919272 - SAVE Grant FY 19/20- 20/21	16,505	-	-	-
902184123751 - Harbor Parking Lot	-	-	-	200,000
910160819751 - JR Dock Replacement – City Match	-	-	-	10,000
910175922751 - Harbor Dock Approaches and Gates	-	-	-	400,000
910154318751 - SB8 Restroom Remodel	685	-	-	-
910154618751 - Dock/Extra Storage	23,544	-	-	-
910156918751 - J Dock Replacement	2,826,022	198,364	-	-
910173521751 - Harbor Fishing Pier ImprvCity	-	-	87,500	-
Total Expenditures	\$10,915,613	\$8,749,877	\$8,884,341	\$9,614,265

This page intentionally blank

FINANCIAL SCHEDULES

This page intentionally blank

DESCRIPTION OF FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL FUND

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

GENERAL FUND – MEASURE X

Police
 Fire
 Homelessness
 Infrastructure

SPECIAL FUNDS

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

INTERNAL SERVICE

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

ENTERPRISE

Water
 Wastewater
 Solid Waste
 Airport
 Harbor

CAPITAL PROJECTS

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

DEBT SERVICE

Community Facilities Districts
 Pension Obligation Bonds
 General Debt Service
 Oceanside Lighting District-DS
 Oceans Ranch Corp Ctr-CFD
 Pacific Coast Business Pk - CFD
 Morro Hills CFD
 Citywide Safety Services CFD
 N River Farms Facilities CFD
 N River Farms Services CFD

FUND BALANCE PROJECTIONS

	Estimated Beginning Balance	Adopted FY 2023-24 Operating Revenue	Adopted FY 2023-24 Capital Revenue	Adopted FY 2023-24 Operating Expenditures	Adopted FY 2023-24 Capital Expenditures	Projected 6/30/2024 Ending Balance
GENERAL FUND*						
101 General Fund	\$ 5,748,549	\$ 204,019,076	\$ -	\$ 203,288,293	\$ -	\$ 6,479,332
102 Investment Clearing	711,290	1,277,780	-	1,277,780	-	711,290
103 General Fund - Measure X	<u>6,246,302</u>	<u>18,150,000</u>	<u>-</u>	<u>19,234,414</u>	<u>-</u>	<u>5,161,888</u>
Total General Fund	\$ 12,706,141	\$ 223,446,856	\$ -	\$ 223,800,487	\$ -	\$ 12,352,510
SPECIAL FUNDS*						
204 Asset Seizure	802,258	\$ 17,000	\$ -	\$ 347,000	\$ -	\$ 472,258
212 TransNet	3,473,360	5,639,000	-	1,501,039	4,530,000	3,081,321
213 Gas Tax	857,855	4,977,976	-	5,085,481	-	750,350
217 Supplemental Law Enforcement	395,298	139,638	-	139,638	-	395,298
218 State Asset Seizure	58,346	6,700	-	6,700	-	58,346
221 Oside Lighting District	358,695	1,662,760	-	1,661,500	-	359,955
222 LLEBG/JAG Grant	(5,703)	-	-	-	-	(5,703)
237 CDBG	(918,540)	1,756,420	-	1,756,398	-	(918,518)
241 Sunset Hills	55,492	24,955	-	32,530	-	47,917
242 Mission Meadows	25,719	8,947	-	4,376	-	30,290
243 Sunburst Homes	117,571	9,551	-	8,026	-	119,096
244 Douglas Park	521,985	208,864	-	251,509	-	479,340
246 Rancho Hermosa	38,161	34,415	-	42,825	-	29,751
247 Santa Fe Mesa	201,514	337,308	-	414,196	-	124,626
248 Del Oro Hills	334,542	517,324	-	557,949	-	293,917
249 Mar Lado	63,985	70,132	-	71,086	-	63,031
250 Guajome Ridge	173,731	63,067	-	70,404	-	166,394
251 Peacock Hills	38,404	16,383	-	34,318	-	20,469
252 Vista Del Rio	72,220	11,375	-	14,455	-	69,140
254 El Camino Memory Care MD	13,744	5,938	-	5,938	-	13,744
265 SB1 RMRA Gas Tax Fd	5,364,548	4,827,788	-	550,000	2,213,036	7,429,300
271 American Rescue Plan Act Fund	-	-	-	-	-	-
272 State and Local Grants	(1,038,796)	1,671,652	-	1,749,487	-	(1,116,631)
273 Federal/State Pass Thru SR	(1,554,883)	-	-	-	-	(1,554,883)
274 Federal Grant Special Revenue	196,185	35,509	-	35,509	-	196,185
276 Private Grants/Donations	135,537	15,000	-	43,500	-	107,037
277 HOME Grant	1,269,350	7,404,532	-	6,995,918	-	1,677,964
278 Inclusionary In Lieu	14,477,060	1,881,204	-	935,554	-	15,422,710
281 CDC-Low & Mod Housing Fund	2,604,170	346,032	-	86,999	-	2,863,203
282 CDC Housing Rehab Loan	(73,972)	400,000	-	399,998	-	(73,970)
283 CDC Housing Section 8	653,790	25,557,825	-	25,782,763	-	428,852
284 CDC Admin/Program Development	(5,889)	229,871	-	229,869	-	(5,887)
286 CDC Housing Mortgage Rev Bond	665,535	135,834	-	180,995	-	620,374
288 Housing Mobile Home Rent Control	1,839,193	325,275	-	325,278	-	1,839,190
289 CDC Hsng CallHome Prog Fd	<u>956,213</u>	<u>-</u>	<u>-</u>	<u>900,000</u>	<u>-</u>	<u>56,213</u>
Total Special Funds	\$ 32,166,678	\$ 58,338,275	\$ -	\$ 50,221,238	\$ 6,743,036	\$ 33,540,679
DEBT SERVICE FUNDS*						
402 Ocean Ranch Corp CFD	\$ 2,874,176	\$ 1,701,200	\$ -	\$ 1,701,200	\$ -	\$ 2,874,176
403 Pacific Coast Business Park CFD	1,048,997	655,438	-	655,438	-	1,048,997
420 City Debt Service	(899,911)	6,049,470	-	6,049,470	-	(899,911)
455 Morro Hills CFD	2,489,879	1,165,700	-	1,168,550	-	2,487,029
456 14 Morro Hills IA1 CFD	1,098,363	481,800	-	537,286	-	1,042,877
961 OPFA Ds Fd	2,305,562	-	-	-	-	2,305,562
963 Oceanside Lighting Dist-DS Fd	32,429	476,219	-	476,219	-	32,429
971 SA-Downtown Capital Fd	-	30,021	-	30,021	-	-
Total Debt Service Funds	\$ 8,949,495	\$ 10,559,848	\$ -	\$ 10,618,184	\$ -	\$ 8,891,159

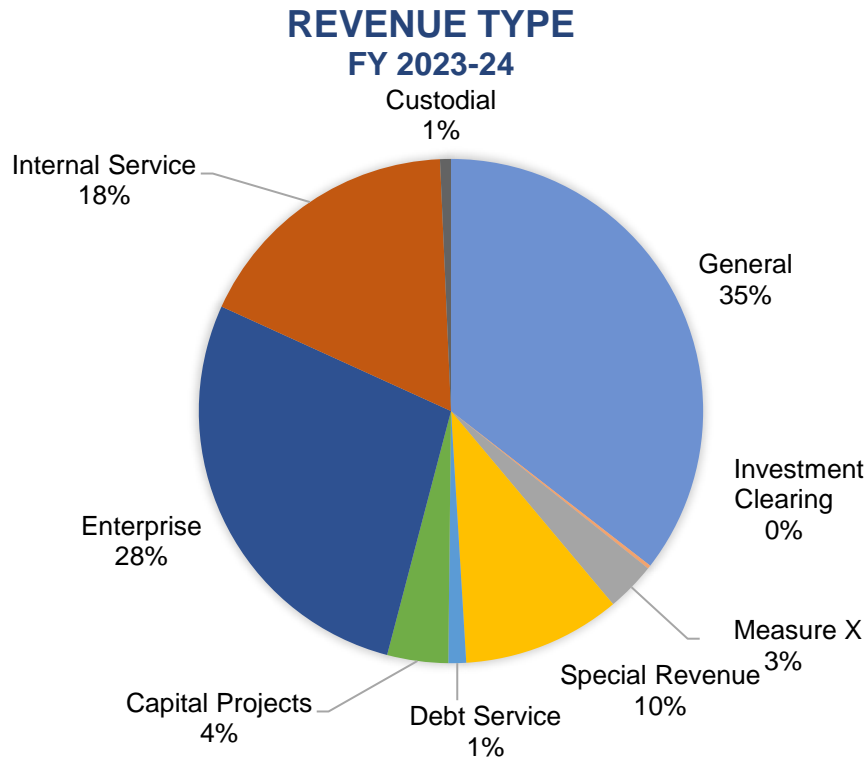
FUND BALANCE PROJECTIONS

	Estimated Beginning Balance	Adopted FY 2023-24 Operating Revenue	Adopted FY 2023-24 Capital Revenue	Adopted FY 2023-24 Operating Expenditures	Adopted FY 2023-24 Capital Expenditures	Projected 6/30/2024 Ending Balance
CAPITAL PROJECTS FUNDS						
501 General Capital Projects	\$ 10,102,915	\$ 946,994	\$ 1,130,000	\$ 972,977	\$ 1,790,000	\$ 9,416,932
503 Public Facility Fees	6,278,731	1,991,960	-	77,000	1,612,570	6,581,121
508 Traffic Signal DIF	63,693	-	-	-	-	63,693
510 SLRR Major Water Course	119,386	-	-	-	-	119,386
516 Drainage DIF	4,913,672	743,784	-	214,182	2,257,000	3,186,274
517 CIP - Measure X	25,635,515	-	9,300,000	-	9,300,000	25,635,515
561 Major Thoroughfare	11,759,132	1,025,080	-	5,500	2,152,350	10,626,362
562 Th-Fare/Traffic Signal DIF	2,096,436	2,225,564	-	706,636	900,366	2,714,998
581 GF Community Facilities CIP	8,163,660	795,000	440,550	295,000	655,550	8,448,660
596 Municipal Golf Course Improvement	2,428,364	100,000	-	322,160	-	2,206,204
598 Park Fees	9,514,237	3,753,660	-	196,469	5,159,567	7,911,861
Total Capital Projects Funds	\$ 81,075,741	\$ 11,582,042	\$ 10,870,550	\$ 2,789,924	\$ 23,827,403	\$ 76,911,006
ENTERPRISE FUNDS*						
711 Water Operating	\$ 9,750,056	\$ 65,699,310	\$ -	\$ 68,645,898	\$ -	\$ 6,803,468
712 Water F/A Replacement	63,285,916	9,677,720	-	1,572,862	3,874,917	67,515,857
715 Water Connection Fees	(5,370,316)	1,892,789	48,317	-	48,317	(3,477,527)
717 Water Debt Service	(3,065,187)	4,268,375	-	4,316,693	-	(3,113,505)
721 Sewer Operating	(2,942,762)	29,472,554	-	30,067,598	-	(3,537,806)
722 Sewer F/A Replacement	109,149,294	17,890,221	6,221,912	1,793,064	23,235,785	108,232,578
726 Sewer Expansion/Improvement	15,154,700	1,516,086	-	-	-	16,670,786
727 Sewer Debt Service	837,492	3,697,260	-	10,169,172	-	(5,634,420)
731 Solid Waste Disposal	10,616,153	9,730,314	-	9,728,843	-	10,617,624
741 Airport	(175,570)	95,783	-	95,783	-	(175,570)
742 Airport Debt Service	(588,856)	89,441	-	89,198	-	(588,613)
751 Harbor	3,970,964	8,986,941	-	9,004,265	610,000	3,343,640
Total Enterprise Funds	\$ 200,621,884	\$ 153,016,794	\$ 6,270,229	\$ 135,483,376	\$ 27,769,019	\$ 196,656,512
INTERNAL SERVICE FUNDS*						
814 Risk Management	\$ 4,402,075	\$ 6,681,952	\$ -	\$ 6,684,535	\$ -	\$ 4,399,492
817 Employee Benefits	909,102	58,163,792	-	50,611,849	-	8,461,045
818 Workers Compensation	(1,907,712)	6,414,718	-	6,349,593	-	(1,842,587)
831 Fleet Management	14,280,158	14,936,446	-	10,938,851	-	18,277,753
841 Information Services	6,487,434	7,392,096	-	7,185,747	-	6,693,783
851 City Building Services	3,766,730	6,512,608	-	6,420,500	-	3,858,838
871 General Services	(6,131)	484,183	-	484,803	-	(6,751)
Total Internal Services Funds	\$ 27,931,656	\$ 100,585,795	\$ -	\$ 88,675,878	\$ -	\$ 39,841,573
GRAND TOTAL	\$ 363,451,595	\$ 557,529,610	\$ 17,140,779	\$ 511,589,087	\$ 58,339,458	\$ 368,193,439

*Reflects Fund Balance net Nonspendable Fund Balance as of March 31, 2023.

REVENUE SUMMARY BY FUND

Fund Type	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
General	\$175,409,808	\$194,350,899	\$188,909,187	\$204,019,076
Investment Clearing	1,039,944	1,047,972	1,108,300	1,277,780
Measure X	16,359,706	18,229,594	17,441,820	18,150,000
Gap Funding Loan	18,006	36,799	-	-
Special Revenue	53,699,222	73,904,652	60,144,778	58,338,275
Debt Service	11,688,496	11,817,630	7,794,839	6,555,710
Capital Projects	17,135,519	26,202,009	26,181,188	22,452,592
Enterprise	199,941,206	210,982,610	175,347,640	159,287,023
Internal Service	71,903,805	80,162,941	88,840,964	100,585,795
Custodial	3,791,495	3,887,982	4,018,826	4,004,138
Grand Total	\$550,987,207	\$620,623,088	\$569,787,542	\$574,670,389



REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
GENERAL FUND				
101 - General	\$ 175,409,808	\$ 194,350,899	\$ 188,909,187	\$204,019,076
102 - Investment Clearing	1,039,944	1,047,972	1,108,300	1,277,780
103 - Measure X	16,359,706	18,229,593	17,441,820	18,150,000
Total General Fund	\$ 192,809,457	\$ 213,628,464	\$ 207,459,307	\$223,446,856
SPECIAL REVENUE				
204 - Asset Seizure	\$ 14,529	\$9,164	\$ 17,000	\$ 17,000
212 - TransNet	1,953,478	10,375	6,159,000	5,639,000
213 - Gas Tax	3,901,431	4,195,964	5,183,728	4,977,976
215 - TDA-Transp Devlpmt Act	69,108	-	-	-
217 - Supptl Law Enforcmt	537,282	404,345	138,338	139,638
218 - State & Local Asset Seizure	12,549	14,737	4,000	6,700
221 - Oside LightingDistrict 2-91	1,668,599	1,658,350	1,665,666	1,662,760
222 - LLEBG/JAG Grant	181,002	121,231	-	-
237 - CDBG	2,022,737	1,878,923	3,574,479	1,756,420
241 - Sunset Hills MD	25,219	24,849	24,955	24,955
242 - Mission Meadows MD	8,965	8,994	8,947	8,947
243 - Sunburst Homes MD	9,931	9,713	9,551	9,551
244 - Douglas Park MD	231,047	234,917	208,865	208,864
246 - Rancho Hermosa MD	35,105	35,523	34,415	34,415
247 - Santa Fe Mesa MD	338,375	340,879	337,308	337,308
248 - Del Oro Hills MD	523,714	529,733	517,324	517,324
249 - Mar Lado MD	68,818	68,573	70,132	70,132
250 - Guajome Ridge MD	63,047	64,258	63,067	63,067
251 - Peacock Hills MD	16,391	16,252	16,383	16,383
252 - Vista Del Rio MD	11,342	11,382	11,375	11,375
254 - El Camino MCF MD	105	6,574	5,938	5,938
265 - SB1 RMRA Gas Tax	3,568,628	3,564,473	4,029,048	4,827,788
271 - American Rescue Plan Act	256,729	8,628,664	162,184	-
272 - State and Local Grant	4,818,763	11,748,990	1,746,159	1,671,652
273 - Federal/State PassThru SR	6,253,722	636,902	-	-
274 - Federal Grant Special Rev	747,770	8,211,115	46,210	35,509
276 - Private Grants/Donations	23,290	18,505	9,500	15,000
277 - HOME Grant Fund	478,543	2,605,214	7,491,474	7,404,532
278 - Inclusionary In Lieu Fund	902,527	3,788,019	1,881,204	1,881,204
281 - CDC- Low/Mod Hsng Fund	474,333	556,825	346,032	346,032
282 - CDC Housing Rehab Loan Prog	146,586	146,606	350,000	400,000
283 - CDC Hsng Section 8	23,408,967	23,430,397	25,374,665	25,557,825
284 - CDC Adm/Program Development	185,774	226,279	229,871	229,871
286 - CDC Housing Mortgage Rev Bd	93,173	152,322	135,834	135,834
288 - Hsng MobileHome Rent Cntrl	392,706	326,547	292,127	325,275
289 - CDC Hsng CalHome Prog	254,937	219,057	-	-
Total Special Revenue	\$ 53,699,222	\$ 73,904,652	\$ 60,144,780	\$ 58,338,275

REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
DEBT SERVICE				
420 - General Debt Service	\$ 5,132,283	\$ 5,283,336	\$ 5,534,791	\$ 6,049,470
961 - OPFA DS	1,786,241	1,794,283	1,783,829	-
963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	476,219
971 - Successor Agency Debt Svc Fd	4,293,752	4,263,792	-	30,021
Total Debt Service	\$ 11,688,496	\$ 11,817,630	\$ 7,794,839	\$ 6,555,710
CAPITAL PROJECTS				
501 - General Capital Projects	\$ 1,863,751	\$ 1,098,570	\$ 2,041,994	\$ 2,076,994
503 - Public Facility Fees	500,715	2,238,166	1,699,108	1,991,960
508 - Traffic Signal DIF	104,257	2,395	242	-
510 - SLRR Major Water Course	7,066	3,218	3,210	-
514 - SLRR-DD-1/Zone-1D	559	61	-	-
516 - Drainage DIF	763,096	1,017,748	743,784	743,784
517 - Measure X CIP	7,193,075	13,150,000	14,500,000	9,300,000
561 - Major Thoroughfare Fees	505,572	1,239,782	1,517,013	1,025,080
562 - Th-Fare/Traffic Signal DIF	335,036	2,021,738	2,363,307	2,225,564
581 - GF Community Facilities CIP	4,155,402	1,249,352	709,015	1,235,550
596 - Municipal GolfCourse Improv	948,645	736,669	100,000	100,000
598 - Park Fees	758,346	3,444,310	2,503,515	3,753,660
Total Capital Projects	\$ 17,135,519	\$ 26,202,009	\$ 26,181,188	\$ 22,452,592
ENTERPRISE				
711 - Water Operating	\$ 75,694,042	\$ 67,109,637	\$ 68,447,210	\$ 65,699,310
712 - Water F/A Replacement	12,398,875	9,228,520	9,657,572	9,677,720
715 - Water Connection Fees	17,630,566	38,440,761	1,626,869	1,941,106
717 - Water Debt Service	2,171,262	2,106,946	4,633,438	4,268,375
721 - Sewer Operating	28,915,327	25,810,783	29,321,372	29,472,554
722 - Sewer F/A Replacement	17,579,671	20,959,583	14,758,746	24,112,133
726 - Sewer Expansion/Improvement	1,168,894	2,202,058	1,516,086	1,516,086
727 - Sewer Debt Service	4,910,779	3,982,052	3,781,850	3,697,260
731 - Solid Waste Disposal	30,664,645	31,736,902	32,622,676	9,730,314
741 - Airport	93,553	110,324	95,783	95,783
742 - Airport Debt Service Fund	98,406	96,730	89,198	89,441
751 - Harbor	8,615,186	9,198,315	8,796,840	8,986,941
Total Enterprise	\$ 199,941,206	\$ 210,982,610	\$ 175,347,640	\$ 159,287,023

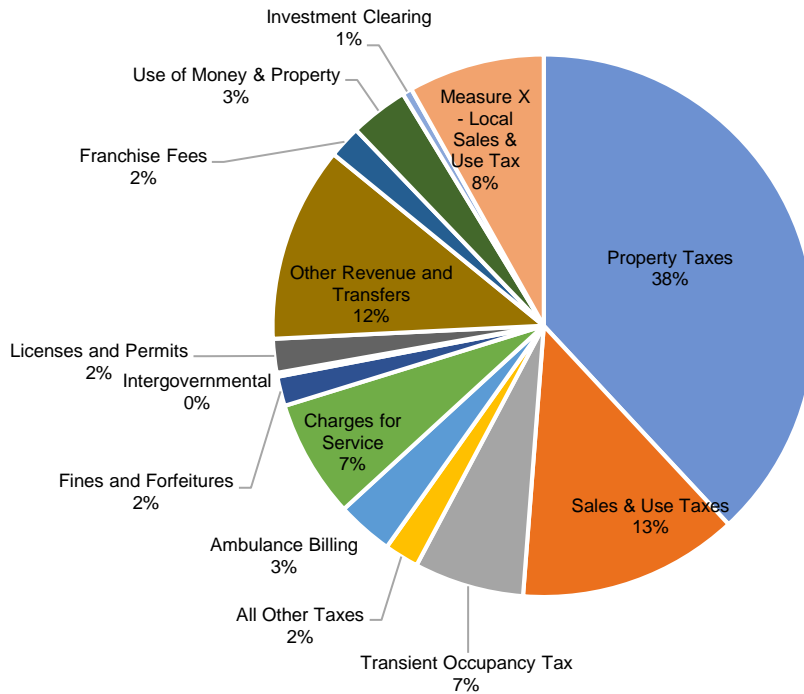
REVENUE SOURCES BY FUND – ALL FUNDS

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
INTERNAL SERVICE				
814 - Risk Management	\$ 3,400,729	\$ 9,079,336	\$ 5,825,228	\$ 6,681,952
817 - Employee BenefitsFd	44,712,799	46,509,322	54,003,304	58,163,792
818 - Workers Compensation	4,371,570	4,617,305	6,119,756	6,414,718
831 - Fleet Management	7,472,223	8,061,147	9,445,344	14,936,446
841 - Information Services	6,263,528	6,210,432	7,037,804	7,392,096
851 - City Building Services	5,238,324	5,219,236	5,927,135	6,512,608
871 - General Services Fund	444,632	466,164	482,392	484,183
Total Internal Service	\$ 71,903,805	\$ 80,162,941	\$ 88,840,963	\$ 100,585,795
CUSTODIAL				
402 - Ocean Ranch Corp Ctr-CFD	\$ 1,543,151	\$ 1,701,765	\$ 1,665,600	\$ 1,701,200
403 - Pacific Coast Business Pk-CFD	616,756	622,745	646,413	655,438
455 - Morro Hills CFD	1,141,049	1,087,794	1,165,700	1,165,700
456 - 14 Morro Hills IA1 CFD	490,539	475,678	541,113	481,800
Total Custodial	\$ 3,791,495	\$ 3,887,982	\$ 4,018,826	\$ 4,004,138
GAP FUNDING LOAN				
104 - Gap Funding Loan Fund	\$ 18,006	\$ 36,799	\$ -	\$ -
Total Gap Funding Loan	\$ 18,006	\$ 36,799	\$ -	\$ -
TOTAL REVENUE ALL FUNDS	\$ 550,987,207	\$ 620,623,088	\$ 569,787,542	\$ 574,670,389

GENERAL FUND REVENUES

Category	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Property Taxes	\$72,749,276	\$76,746,092	\$79,789,418	\$85,070,732
Sales & Use Taxes	27,016,469	30,755,111	27,547,840	29,384,717
Transient Occupancy Tax	9,282,023	14,841,517	11,005,165	14,641,517
All Other Taxes	4,113,174	4,755,556	4,323,295	4,585,000
Ambulance Billing	4,904,130	5,555,527	5,570,600	7,511,638
Charges for Service	14,373,658	15,055,717	14,868,861	15,732,261
Fines and Forfeitures	3,007,837	4,727,127	3,842,598	3,929,123
Intergovernmental	519,878	637,897	466,329	515,813
Licenses and Permits	3,881,489	4,801,295	4,332,624	4,501,915
Other Revenue and Transfers	24,663,248	24,160,316	25,149,841	26,047,099
Franchise Fees	4,300,416	4,334,118	4,256,319	4,336,000
Use of Money & Property	6,598,209	7,980,626	7,756,297	7,763,261
Subtotal	\$175,409,808	\$194,350,899	\$188,909,187	\$204,019,076
Investment Clearing	1,039,944	1,047,972	1,108,300	1,277,780
Measure X - Local Sales & Use Tax	16,359,706	18,229,594	17,441,820	18,150,000
Grand Total	\$192,809,457	\$213,628,465	\$207,459,307	\$223,446,856

GENERAL FUND REVENUE TYPE FY 2023-24



REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Property Taxes				
4101 Prop Taxes- PY Secured	\$ 360,408	\$ 303,529	\$ 211,499	\$ 281,141
4101 Prop Taxes-Curr Secured	46,845,370	48,831,491	52,102,314	55,278,086
4101 Prop Taxes-In Lieu	20,599,670	21,516,281	22,681,896	24,271,642
4101 Prop Taxes-Suppl Delinq Sec	48,866	47,942	30,934	42,244
4101 Prop Taxes-Transfer	1,396,897	1,983,693	1,230,966	1,529,820
4101 Prop Taxes-Suppl Curr Sec	984,417	1,426,875	1,018,161	1,031,518
4103 Prop Tax-Residual RPTTF	2,007,643	2,096,877	2,007,643	2,096,877
4106 Tax Increment-Pass Thru	506,005	539,404	506,005	539,404
Total Property Taxes	<u>\$ 72,749,276</u>	<u>\$ 76,746,092</u>	<u>\$ 79,789,418</u>	<u>\$ 85,070,732</u>
Sales & Use Taxes				
4121 Sales&Use Tax - County	\$ 24,789,226	\$ 28,074,061	\$ 24,943,666	\$ 26,539,578
4121 Sales&Use Tax - Prop 172	2,227,243	2,681,050	2,604,174	2,845,139
Total Sales & Use Taxes	<u>\$ 27,016,469</u>	<u>\$ 30,755,111</u>	<u>\$ 27,547,840</u>	<u>\$ 29,384,717</u>
Transient Occupancy Tax				
4116 Transient Occupancy Tax	\$ 9,282,023	\$ 14,841,517	\$ 11,005,165	\$ 14,641,517
Total Transient Occupancy Tax	<u>\$ 9,282,023</u>	<u>\$ 14,841,517</u>	<u>\$ 11,005,165</u>	<u>\$ 14,641,517</u>
All Other Taxes				
4126 Card Room Taxes - Table Fees	\$ 788,826	\$ 1,185,037	\$ 1,000,031	\$ 1,185,000
4152 Cannabis	25,717	-	-	-
4156 Business Licenses - %	3,298,632	3,570,519	3,000,000	3,250,000
4156 Cannabis - %	-	-	15,000	150,000
Total All Other Taxes	<u>\$ 4,113,174</u>	<u>\$ 4,755,556</u>	<u>\$ 4,323,295</u>	<u>\$ 4,585,000</u>
Ambulance Billing				
4452 Ambulance Billing	\$ 4,904,130	\$ 5,555,527	\$ 5,320,600	\$ 7,511,638
4452 Ambulance-EMT	-	-	25,000	-
Total Ambulance Billing	<u>\$ 4,904,130</u>	<u>\$ 5,555,527</u>	<u>\$ 5,570,600</u>	<u>\$ 7,511,638</u>
Charges for Service				
4188 Prkg Meter Rev	\$ 474,720	\$ 591,921	\$ 470,000	\$ 500,000
4182 Parking Machine Collections	1,855,057	2,154,538	1,900,000	2,025,000
4364 Aquatic revenue	-	621,152	-	-
4411 Appeal Fee-Cannabis	-	-	359	-
4411 Background Rvw-Cannabis	-	-	600	600
4411 DocuSvcs-Accident Rpt Fees	35,556	43,398	37,064	37,064
4411 DocuSvcs-Conditional Use Prmt	3,000	-	-	-
4411 DocuSvcs-Copies/Research	15,671	28,281	20,000	19,600
4411 DocuSvcs-Duplication Svcs	66,244	60,865	65,237	65,237
4411 DocuSvcs-FingerPrint Fee	60	7,244	6,439	7,100
4411 DocuSvcs-Plan Applicatn Fees	-	300	-	-
4411 DocuSvcs-PublicNtc/Postage	(351)	397	3,352	4,000
4411 DocuSvcs-Review/Research	88,691	103,395	88,691	90,000
4411 DocuSvcs-Sign Permits	4,410	630	2,010	2,000
4411 Phase 1 - Cannabis	736	-	6,942	6,942
4411 Phase 2 - Cannabis	-	2,448	4,896	7,344

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
4411 Phase 3 - Cannabis	1,797	-	3,594	5,391
4411 Phase 4 - Cannabis	14,720	8,832	8,832	8,832
4411 Zone Verification-Cannabis	221	-	442	663
4412 DocuSvcs-Elections	26,262	1,370	6,826	7,000
4413 DocuSvcs-City Clerk	1,836	1,186	1,153	1,400
4417 Business Lic - Admin Fee	321,816	325,218	334,619	341,000
4417 Tobacco Retail Lic - Admin Fee	14,040	14,763	-	14,500
4426 Appeal Planner Decisions	5,514	-	3,757	3,700
4426 Developer's Conference	10,848	14,238	10,733	11,000
4426 Entitlement Reviews	606,185	403,728	502,729	472,450
4426 Environ Rww Fees	-	1,372	894	800
4426 Misc Plan Check & Review	4,493	1,065	1,500	1,500
4426 PlanCK-CASp	-	-	2,500	2,000
4426 PlanCK-DevDeposit Revenue	368,854	404,377	427,378	460,000
4426 PlanCK-Final/Parcel Map	8,790	3,870	8,790	4,000
4426 PlanCK-Other	245,343	403,124	245,000	480,000
4426 PlanCk-Bldgs	1,097,010	1,458,003	1,331,532	1,345,798
4426 PlanCk-Erosn Cntrl	59,382	51,033	55,000	54,000
4426 PlanCk-Grading	403,037	262,830	300,000	300,000
4426 PlanCk-Improv	204,538	196,129	154,658	155,000
4426 PlanCk-Landscape	94,551	83,117	82,770	83,000
4426 Storm Water	7,282	17,620	25,000	25,000
4426 Substantl Conformity	21,684	16,263	21,000	16,000
4426 Survey Services	48,689	71,929	26,807	50,000
4451 Inspectn-After Hours	64,484	30,929	54,656	52,000
4451 Inspectn-Annual	-	5,710	339,960	332,510
4451 Inspectn-Annual - OFD	187,681	222,095	-	-
4451 Inspectn-Bus License	59,723	56,576	59,723	60,000
4451 Inspectn-Cmplnc Engr	-	-	-	10,000
4451 Inspectn-Erosion	36,493	50,511	38,294	40,000
4451 Inspectn-Fire Op Permits	7,026	14,049	7,026	1,200
4451 Inspectn-Fire Tanks	1,036	2,613	600	2,600
4451 Inspectn-Grading/Engr	138,274	240,830	150,000	160,000
4451 Inspectn-Imprvmnt/Engr	42,000	69,746	33,888	40,000
4451 Inspectn-Ldscp/Engr	12,213	19,081	15,342	20,000
4451 Inspectn-MblHm AB925	10,012	10,012	10,096	10,096
4451 Inspectn-Other	18,088	31,198	15,000	15,000
4451 Inspectn-Spec-OFD	282	5,710	8,000	5,000
4451 Inspectn-STR	-	29,635	-	30,000
4451 Inspectn-System-OFD	11,539	24,818	11,539	20,000
4452 OTMD VO Admin Fee	22,243	57,920	22,243	50,000
4452 Other Fees & Svcs	243,312	319,573	175,000	185,000
4453 Libr Audio Visual Svcs	583	5,323	10,000	5,000
4455 Lobbyist Registration	3,315	3,630	3,000	3,000
4458 STR Permit Fee	50,000	135,250	100,000	125,000
4461 Reimb for Services	45,303	182,144	182,876	146,600
4461 Reimb for Svcs-Admin	370,226	245,283	209,000	209,000

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
4461 Reimb for Svcs-Engine	143,455	(113)	59,800	54,057
4461 Reimb for Svcs-Other	19,038	14,464	3,000	11,177
4461 Reimb for Svcs-Prsnl	1,882,117	1,231,022	900,000	900,000
4461 Reimb for Svcs-Spprt Vhcl	49,235	39,981	11,700	23,592
4462 ReimbSvcs-SE Police	33,215	56,904	40,000	40,000
4462 ReimbSvcs-SE Banner Install	-	250	-	-
4462 ReimbSvcs-SE Beach Svc Fee	1,875	7,900	-	-
4462 ReimbSvcs-SE Fire	964	-	3,000	3,000
4462 ReimbSvcs-SE Lifeguard	15,455	26,597	24,000	24,000
4462 ReimbSvcs-SE Maint Wrkr	2,115	396	2,000	2,000
4526 Internal Svc Fund Rev	4,713,084	4,451,748	6,108,714	6,435,208
4526 Morro Hills IA1-IntSvcRev	14,640	21,804	21,800	21,800
4526 Morro Hills-IntSvcRev	26,796	35,700	35,700	35,700
4526 Ocean Ranch-IntSvcRev	19,944	25,596	25,600	25,600
4526 Pacific Coast Bus Pk-IntSvcRev	17,016	26,196	26,200	26,200
Total Charges for Service	\$ 14,373,658	\$ 15,055,717	\$ 14,868,861	\$ 15,732,261
Fines and Forfeitures				
4196 FF&P	\$ (10)	\$ -	\$ -	\$ -
4196 FF&P - Abandoned Vehicle Abate	14,795	-	-	-
4196 FF&P - Admin Citation - CdEnfr	341,500	486,595	272,000	272,000
4196 FF&P - Impound Fees	13,600	20,700	19,950	19,950
4196 FF&P - Late Fee	(15,282)	(5,696)	-	-
4196 FF&P - Misc/Other	41,950	74,396	464,450	458,173
4196 FF&P - OFD Code Citations	45,700	122,623	40,000	74,000
4196 FF&P - OPD Court Fines	418,566	285,961	-	-
4196 FF&P - OPD-Admin Tow Fees	136,012	136,175	145,000	125,000
4196 FF&P - OPD-False Alarm Fees	48,350	136,450	44,210	20,000
4196 FF&P - RetCk Fees	440	900	-	-
4196 FF&P-OFD-FalseAlarm Fees	4,100	73,500	5,000	60,000
4196 FF&P-Parking Citation Current	1,958,115	3,395,523	2,851,988	2,900,000
Total Fines and Forfeitures	\$ 3,007,837	\$ 4,727,127	\$ 3,842,598	\$ 3,929,123
Intergovernmental				
4368 Oth Agencies-Hmowner Prop Tx	\$ 275,108	\$ 270,898	\$ 277,567	\$ 276,189
4368 Oth Agencies-Peace Offcr-Std	16,624	63,622	25,000	35,000
4368 Oth Agencies-State Mandated	117	102,157	-	-
4393 Cntrb-NonGovtSrc-PalomarCllg	72,009	20,696	-	-
4393 Cntrb-NonGovtSrc-SONGS	-	20,000	-	20,000
4393 Contributions from Other Agencies	-	-	56,124	56,124
4393 Contrib fr NonGovt Src	156,021	160,524	107,638	128,500
Total Intergovernmental	\$ 519,878	\$ 637,897	\$ 466,329	\$ 515,813
Licenses and Permits				
4152 Reach Program Branding	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,609
4152 Taxicab VLF	10,990	5,270	-	-

REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
4152 Cannabis	-	198,020	9,920	3,720
4152 Cannabis	-	3,720	-	-
4152 Tobacco	16,964	17,839	16,964	16,964
4156 Business Licenses - Penalty	133,728	163,499	123,211	137,692
4161 Prmt-Building	2,468,637	3,395,178	3,110,000	3,110,000
4161 Prmt-Grading/Engineering	11,830	22,755	11,830	20,000
4161 Prmt-Kiosk Sign Program	120	120	120	120
4161 Prmt-Mobil Home Operator	19,816	19,816	19,816	19,000
4161 Prmt-Right of Way	876,762	676,957	671,753	900,000
4161 Prmt-Special Events	-	-	-	-
4161 Prmt-Street Name Assignment	18,486	9,006	18,486	9,000
4162 SE Permit - Harbor	1,950	500	2,000	2,000
4162 SE Permit - Film	-	6,175	8,700	8,700
4162 SE Permit-Public Prop/Facility	8,764	6,005	-	-
4165 Fees	300	300	300	300
4165 Fees-Business Audit	-	-	36,720	18,360
4165 Fees-Permit Refund	450	2,143	450	450
4165 Fees-SatWagering	3	-	13,000	-
4186 PrkgPrmt-Annual	293,203	236,822	264,054	230,000
4191 SE Prkg-City Property	9,186	24,970	15,000	15,000
4358 Special Events	-	1,900	-	-
Total Licenses and Permits	\$ 3,881,489	\$ 4,801,295	\$ 4,332,624	\$ 4,501,915
Other Revenue and Transfers				
4385 Genl Adm Charge	\$ 6,855,180	\$ 7,213,356	\$ 9,194,470	\$ 9,457,735
4501 Misc Income	2,837,274	609,880	-	-
4501 Misc Revenue-Settlement	186,858	-	-	-
4501 Other Misc. Revenue	589	16,685	142,804	144,640
6800 Trns-f Del Oro Hills MD Fd	38,154	38,154	38,154	38,154
6800 Trns-f Douglas Park MD Fd	9,174	9,174	9,174	9,174
6800 Trns-f Gas Tax Fd	635,000	535,000	635,000	610,000
6800 Trns-f Genl Cap Projects Fd	50,000	50,000	50,000	50,000
6800 Trns-f Genl Fund	119,434	120,987	120,987	13,302
6800 Trns-f GF Community Fac CIP Fd	25,000	5,064	-	-
6800 Trns-f Guajome Ridge MD Fd	2,628	2,628	2,628	2,628
6800 Trns-f Harbor Fd	6,721,848	6,995,727	7,337,415	7,444,910
6800 Trns-f Inclisionary In Lieu Fu	-	1,248,228	-	-
6800 Trns-f LightDist.	410,000	510,000	510,000	510,000
6800 Trns-f Mar Lado MD Fd	9,086	9,086	9,086	9,086
6800 Trns-f Mission Meadows MD Fd	3,146	3,146	3,146	3,146
6800 Trns-f Peacock Hills MD Fd	628	628	628	628
6800 Trns-f Rancho Hermosa MD Fd	2,550	2,550	2,550	2,550
6800 Trns-f Risk Mgmt	44,367	57,731	-	-
6800 Trns-f Santa Fe Mesa MD Fd	45,321	45,321	45,321	45,321
6800 Trns-f Solid Waste Disposal Fd	4,249,733	4,457,604	6,189,085	6,846,433
6800 Trns-f Solid Waste-City Svcs	1,514,260	1,369,741	-	-
6800 Trns-f State&Local Grant Fd	71,522	47,896	-	-
6800 Trns-f Sunburst Hms MD Fd	101	101	101	101
6800 Trns-f Sunset Hills MD Fd	1,102	1,102	1,102	1,102
6800 Trns-f Th-Fare/Traffic Signal	49,369	-	-	-

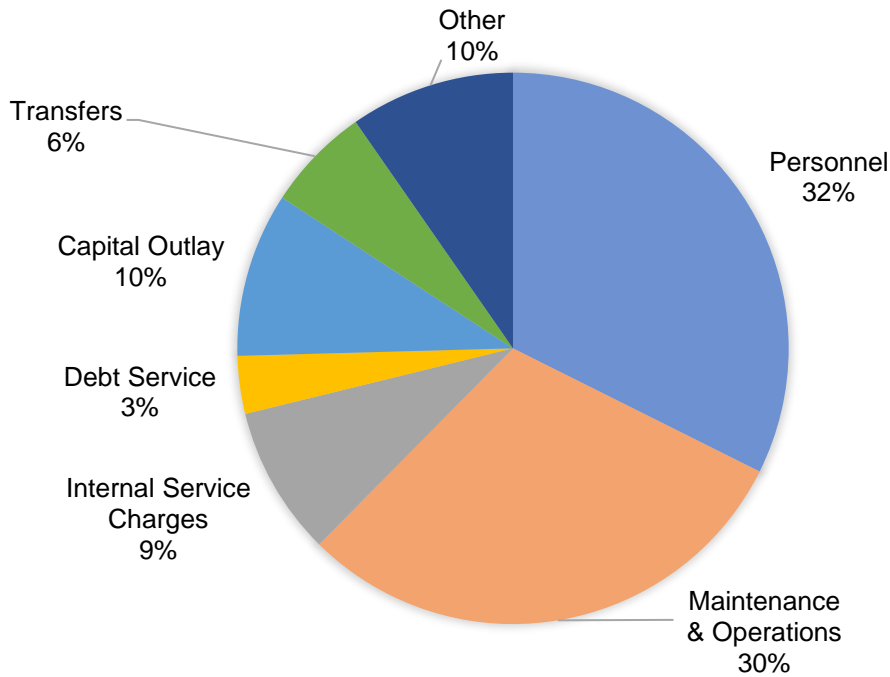
REVENUES BY TYPE – GENERAL FUND

Account Description	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
6800 Trns-f Vista Del Rio MD Fd	240	240	240	240
6800 Trns-f Water Operating Fd	780,685	810,287	857,949	857,949
Total Other Revenue and Transfers	\$ 24,663,248	\$ 24,160,316	\$ 25,149,841	\$ 26,047,100
Franchise Fees				
4166 Franchise Fees	\$ 4,300,416	\$ 4,334,118	\$ 4,256,319	\$ 4,336,000
Total Franchise Fees	\$ 4,300,416	\$ 4,334,118	\$ 4,256,319	\$ 4,336,000
Use of Money & Property				
4216 Investment Earnings-Pool	\$ 538,688	\$ 674,351	\$ 750,000	\$ 625,000
4216 Investment Earnings-Pool Prem	35,703	25,078	35,000	25,000
4216 Invstmnt Earn-PERS Paydown	596,274	614,261	750,000	675,000
4231 Int-City Pension Trust	740,111	721,801	-	-
4276 Int Earn-Airport Loan	84,167	83,913	89,198	89,198
4276 Lease Inrst Incm-ROU	-	192,671	-	-
4351 PM R&L-City	2,722,188	1,737,801	2,958,196	3,279,608
4351 PM R&L-ROU	-	1,549,142	-	-
4352 Recreation Rentals	53,809	251,645	218,178	239,500
4352 Recreation Rentals-Permit Reve	-	-	-	-
4352 SE-Pier Amphitheater Rental	-	16,200	-	-
4352 SE-Property/Facility Rental	2,949	1,231	-	-
4353 R&L-Hbr Tideland	797,439	836,388	822,293	844,927
4353 R&L-L.L.Resource Ctr Rents	100,269	36,830	107,693	107,693
4353 R&L-REACH Air Prop Lease	160,680	160,680	165,500	165,500
4355 R&L Fire Facility Use	-	6,000	-	-
4355 R&L - Other	9,600	12,000	6,000	6,000
4357 Non-Program Revenue	6,063	998	7,800	6,300
4358 Special Events	3,303	28,019	89,000	89,000
4361 Sports & Athletics	44,995	127,595	103,839	120,000
4364 Aquatic Revenue	497,551	544,797	1,365,600	1,146,600
4366 Recreation Program Fees	153,095	261,456	246,000	247,935
4366 Recreation Senior Programs	(300)	3,643	6,000	6,000
4366 Summer Camp	51,820	94,126	36,000	90,000
Total Use of Money & Property	\$ 6,598,209	\$ 7,980,626	\$ 7,756,297	\$ 7,763,261
Investment Clearing				
4216 Investment Earnings-Pool	\$ 1,039,944	\$ 1,047,972	\$ 1,108,300	\$ 1,277,780
6800 Trns-f Genl Fund	-	-	-	-
Total Investment Clearing	\$ 1,039,944	\$ 1,047,972	\$ 1,108,300	\$ 1,277,780
Local Sales & Use Tax (Measure X)				
4121 Sales & Use Tax	\$ 16,359,706	\$ 18,226,112	\$ 17,441,820	\$ 18,150,000
6800 Trns-f Risk Mgmt	\$ -	\$ 3,482	\$ -	\$ -
Total Local Sales & Use Tax (Measure X)	\$ 16,359,706	\$ 18,229,594	\$ 17,441,820	\$ 18,150,000
GRAND TOTAL	\$ 192,809,457	\$ 213,628,465	\$ 207,459,307	\$ 223,446,856

EXPENDITURE SUMMARY BY CATEGORY

Category	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$148,482,204	\$163,449,034	\$173,173,474	184,353,736
Maintenance & Operations	161,594,788	176,048,082	192,857,371	171,068,925
Internal Service Charges	36,151,274	38,558,277	44,113,239	49,867,602
Debt Service	15,741,683	15,554,569	21,682,483	19,319,409
Capital Outlay	107,023,105	59,636,561	72,779,199	54,892,736
Transfers	55,958,473	68,019,169	33,374,134	34,889,259
Other	(11,083,309)	49,524,912	54,737,922	55,536,878
GRAND TOTAL	\$513,868,218	\$570,790,603	\$592,717,822	\$569,928,545

EXPENDITURE TYPE FY 2023-24



EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
General Fund				
101 - General Fund	\$ 156,450,017	\$ 187,747,290	\$ 186,853,466	\$ 203,288,293
102 - Investment Clearing	1,039,944	1,104,637	1,108,300	1,277,780
103 - Measure X	10,642,924	16,975,445	20,925,239	19,234,414
	<u>\$ 168,132,885</u>	<u>\$ 205,827,372</u>	<u>\$ 208,887,005</u>	<u>\$ 223,800,487</u>
Special Revenue Funds				
204 - Asset Seizure	\$ 36,626	\$ 191,805	\$ 347,000	\$ 347,000
212 - TransNet	1,194,182	870,809	2,695,585	6,031,039
213 - Gas Tax	3,408,899	3,709,141	4,818,428	5,085,481
215 - TDA-Transp Devlpmt Act	69,109	(1)	-	-
217 - Supptl Law Enforcmt	540,363	421,612	138,338	139,638
218 - State & Local Asset Seizure	24,432	1,294	4,000	6,700
221 - Oside LightingDistrict 2-91	1,550,565	1,872,340	1,664,406	1,661,500
222 - LLEBG/JAG Grant	134,780	121,231	-	-
237 - CDBG	2,022,719	1,879,703	3,594,456	1,756,398
241 - Sunset Hills MD	26,489	24,188	34,730	32,530
242 - Mission Meadows MD	5,017	5,079	4,646	4,376
243 - Sunburst Homes MD	4,697	7,902	5,246	8,026
244 - Douglas Park MD	228,094	227,519	292,630	251,509
246 - Rancho Hermosa MD	37,009	32,939	45,325	42,825
247 - Santa Fe Mesa MD	310,364	282,556	363,467	414,196
248 - Del Oro Hills MD	468,700	448,589	558,449	557,949
249 - Mar Lado MD	68,187	62,434	90,018	71,086
250 - Guajome Ridge MD	59,000	55,372	78,688	70,404
251 - Peacock Hills MD	23,814	20,365	31,940	34,318
252 - Vista Del Rio MD	11,181	11,878	15,361	14,455
254 - El Camino MCF MD	96	6,001	5,938	5,938
265 - SB1 RMRA Gas Tax	5,411,340	2,823,639	5,642,530	2,763,036
271 - American Rescue Plan Act	256,729	8,628,664	162,183	-
272 - State and Local Grant	7,494,753	8,640,031	1,692,947	1,749,487
273 - Federal/State PassThru SR	5,766,225	1,472,052	-	-
274 - Federal Grant Special Rev	733,631	8,618,344	46,210	35,509
276 - Private Grants/Donations	30,214	19,686	30,500	43,500
277 - HOME Grant Fund	83,316	321,645	8,555,000	6,995,918
278 - Inclusionary In Lieu Fund	1,228,831	2,492,519	473,835	935,554
281 - CDC- Low/Mod Hsng Fund	32,496	1,101,884	86,999	86,999
282 - CDC Housing Rehab Loan Prog	146,586	155,665	349,999	399,998
283 - CDC Hsng Section 8	23,378,911	23,321,493	25,612,539	25,782,763
284 - CDC Adm/Program Development	186,425	231,209	229,871	229,869
286 - CDC Housing Mortgage Rev Bd	102,680	156,320	187,753	180,995
288 - Hsng MobileHome Rent Cntrl	86,887	204,657	90,870	325,278
289 - CDC Hsng CalHome Prog	9,505	39,011	900,000	900,000
	<u>\$ 55,172,849</u>	<u>\$ 68,479,572</u>	<u>\$ 58,849,887</u>	<u>\$ 56,964,274</u>

EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Debt Service Funds				
402 - Ocean Ranch Corp Ctr-CFD	\$ 1,585,080	1,631,851	\$ 1,673,425	\$ 1,701,200
403 - Pacific Coast Business Pk-CFD	606,668	630,299	646,413	655,438
420 - General Debt Service	5,124,834	5,283,059	5,440,791	6,049,470
455 - Morro Hills CFd	1,280,315	1,169,347	1,167,891	1,168,550
456 - 14 Morro Hills IA1 CFD	561,209	534,284	541,113	537,286
961 - OPFA DS	1,780,593	1,867,515	1,783,829	-
963 - Oceanside Lighting Dist-DS	476,219	476,219	476,219	476,219
971 - Successor Agency Debt Svc	816,231	673,800	27,437	30,021
	<u>\$ 12,231,151</u>	<u>\$ 12,266,373</u>	<u>\$ 11,757,118</u>	<u>\$ 10,618,184</u>
Capital Projects Funds				
501 - General Capital Projects	\$ 17,862,953	\$ 1,071,343	\$ 2,067,977	\$ 2,762,977
503 - Public Facility Fees	1,957,676	2,610,971	536,074	1,689,570
508 - Traffic Signal DIF	338,910	14,358	-	-
510 - SLRR Major Water Course	248,036	362,263	138,206	-
514 - SLRR-DD-1/Zone-1D	103,550	367	-	-
516 - Drainage DIF	553,190	681,811	181,699	2,471,182
517 - Measure X CIP	4,377,354	5,339,212	14,500,000	9,300,000
561 - Major Thoroughfare Fees	1,342,920	1,126,209	2,142,350	2,157,850
562 - Th-Fare/Traffic Signal DIF	1,548,672	380,549	3,205,335	1,607,002
581 - GF Community Facilities CIP	4,206,149	1,209,167	295,000	950,550
596 - Municipal GolfCourse Improv	2,458	61,823	-	322,160
598 - Park Fees	571,214	1,151,244	6,308,978	5,356,036
	<u>\$ 33,113,082</u>	<u>\$ 14,009,317</u>	<u>\$ 29,375,619</u>	<u>\$ 26,617,327</u>
Enterprise Funds				
711 - Water Operating	\$ 65,106,102	\$ 68,294,434	\$ 63,058,220	\$ 68,645,898
712 - Water F/A Replacement	13,212,274	4,372,370	22,023,013	5,447,779
715 - Water Connection Fees	1,457,723	725	8,355,159	48,317
717 - Water Debt Service	18,564,200	36,384,285	4,579,972	4,316,693
721 - Sewer Operating	33,418,576	34,165,206	27,100,587	30,067,598
722 - Sewer F/A Replacement	5,157,482	5,744,805	23,889,071	25,028,849
726 - Sewer Expansion/Improvement	96,346	702,171	-	-
727 - Sewer Debt Service	636,552	442,256	3,696,061	10,169,172
731 - Solid Waste Disposal	29,339,664	30,548,508	33,042,061	9,728,843
741 - Airport	167,594	169,529	93,198	95,783
742 - Airport Debt Service Fund	92,596	129,385	89,198	89,198
751 - Harbor	8,073,086	8,551,513	10,987,349	9,614,265
	<u>\$ 175,322,196</u>	<u>\$ 189,505,188</u>	<u>\$ 196,913,889</u>	<u>\$ 163,252,395</u>

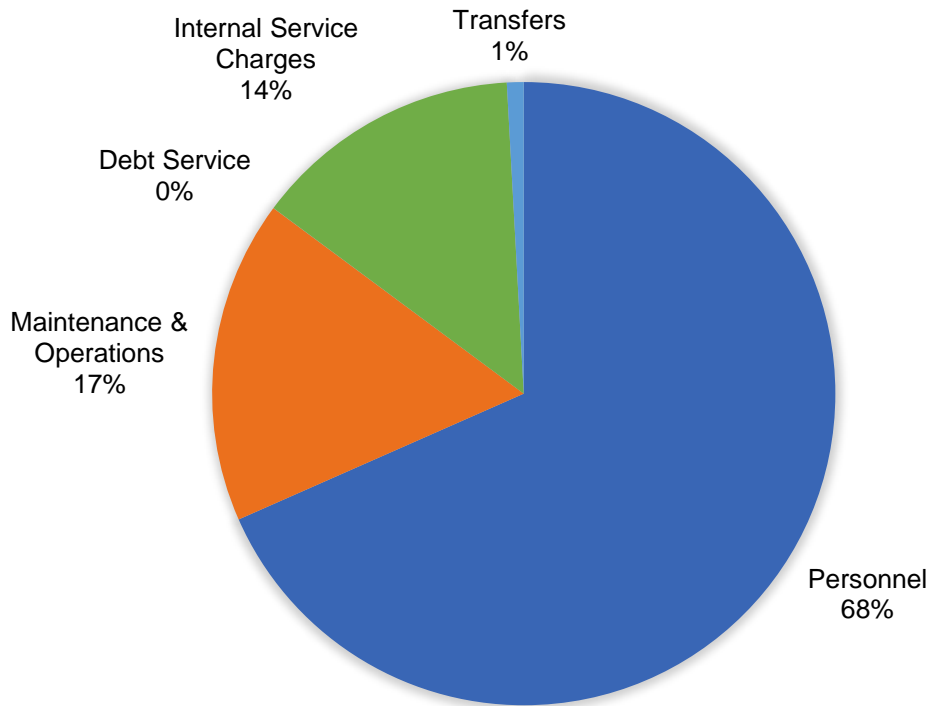
EXPENDITURE SOURCES BY FUND

Fund	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Internal Service Funds				
814 - Risk Management	\$ 3,402,229	9,093,847	\$ 5,826,225	\$ 6,684,535
817 - Employee Benefits	44,388,956	46,213,944	49,306,188	50,611,849
818 - Workers Compensation	4,371,570	7,451,048	5,977,602	6,349,593
831 - Fleet Management	7,130,814	7,948,550	12,622,349	10,938,851
841 - Information Services	5,162,600	5,274,260	6,878,132	7,185,747
851 - City Building Services	4,259,665	4,377,832	5,842,966	6,420,500
871 - General Services Fund	404,972	343,299	480,842	484,803
	<u>\$ 69,120,806</u>	<u>\$ 80,702,780</u>	<u>\$ 86,934,304</u>	<u>\$ 88,675,878</u>
Gap Funding Loan				
104 - Gap Funding Loan Fund	\$ 775,250	\$ -	\$ -	\$ -
	<u>\$ 775,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
GRAND TOTAL	\$ 513,868,218	\$ 570,790,603	\$ 592,717,822	\$ 569,928,545

GENERAL FUND EXPENDITURE SUMMARY

Category	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
Personnel	\$110,956,328	\$126,976,386	\$131,160,337	\$138,646,367
Maintenance & Operations	19,588,569	26,073,618	29,276,014	33,982,913
Internal Service Charges	20,004,989	21,056,456	23,001,997	28,332,006
Debt Service	416,462	407,170	421,057	15,654
Capital Outlay	182,138	45,371	84,204	35,000
Transfers	4,599,339	1,468,177	2,909,857	2,276,353
Other	702,192	11,720,111	-	-
TOTAL	\$156,450,017	\$187,747,290	\$186,853,466	\$203,288,293

GENERAL FUND EXPENDITURE TYPE FY 2023-24



EXPENDITURE BY DEPARTMENT – GENERAL FUND

Department	Actuals FY 2020-21	Actuals FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24
General Government				
City Council	\$ 850,163	\$ 862,793	\$ 1,076,823	\$ 1,126,689
City Clerk	1,304,500	1,179,211	1,511,262	1,723,100
City Treasurer	331,094	316,282	378,694	423,805
City Manager	2,266,191	1,456,828	3,316,703	2,071,850
City Attorney	2,028,580	2,073,803	2,415,445	2,527,088
Non Departmental	13,458,605	28,518,142	8,670,944	9,270,690
Financial Services	4,623,613	9,337,004	6,675,671	6,909,419
Human Resources	642,625	648,646	788,781	914,387
Public Safety				
Police	61,055,563	65,581,583	72,826,177	75,072,428
Fire	33,716,508	36,001,386	40,073,297	48,121,677
Public Works				
Public Works	15,227,605	18,285,627	19,689,152	22,899,771
Community Development				
Development Services	8,249,585	10,758,428	14,165,891	15,314,715
Community/Cultural Svcs				
Neighborhood Services	3,401,458	1,537,392	2,206,124	2,534,876
Parks & Rec	4,092,418	5,635,179	6,885,645	7,795,699
Library	5,201,508	5,554,986	6,172,857	6,582,100
Subtotal	\$ 156,450,017	\$ 187,747,290	\$ 186,853,466	\$ 203,288,293
Investment Clearing Fd	\$ 1,039,944	\$ 1,104,637	\$ 1,108,300	\$ 1,277,780
Measure X Fd	10,642,924	16,975,445	20,925,239	19,234,414
Grand Total	\$ 168,132,885	\$ 205,827,372	\$ 208,887,005	\$ 223,800,487

GENERAL FUND FIVE-YEAR FORECAST

PUBLISHED FEBRUARY 2023

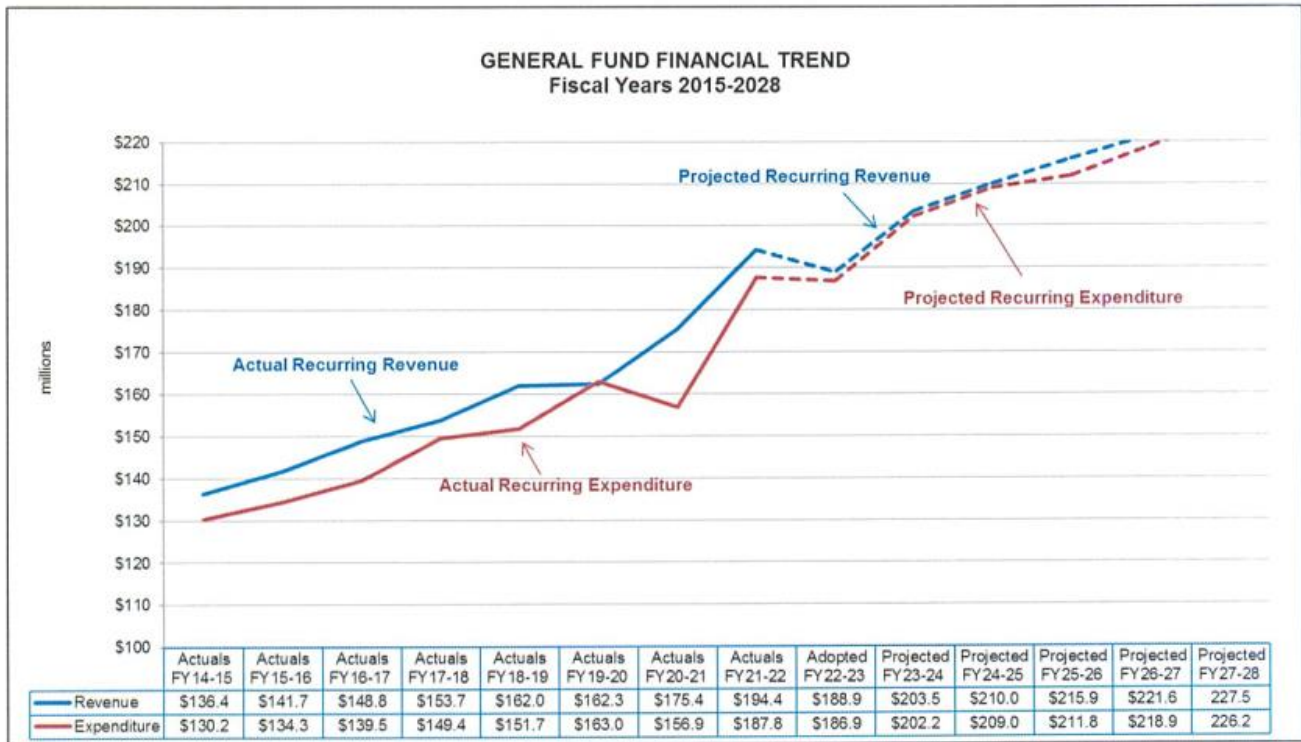
PURPOSE OF THE FORECAST

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

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

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

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



GENERAL FUND FIVE-YEAR FORECAST

Table 1 shows the next five years as forecasted in February 2023. The FY 2023-24 General Fund forecast includes \$203.51M in revenues and \$202.19M in expenditures with an anticipated surplus of \$1.32M.

Table 1

City of Oceanside GENERAL FUND FINANCIAL FORECAST Fiscal Years 2023-24 through 2027-28 in millions						
	Adopted	PROJECTION				
	Budget FY22-23	Year 1 FY23-24	Year 2 FY24-25	Year 3 FY25-26	Year 4 FY26-27	Year 5 FY27-28
RECURRING REVENUES						
Property Taxes	\$ 79.79	\$ 85.07	\$ 88.99	\$ 91.61	\$ 94.30	\$ 97.06
Sales & Use Taxes	27.55	29.38	30.67	31.62	32.65	33.71
Transient Occupancy Tax	8.80	12.49	12.77	13.32	14.54	15.75
Beachfront TOT	2.21	2.15	2.21	2.28	2.35	2.42
All Other Taxes	4.32	4.59	4.64	4.70	4.76	4.82
Franchise Fees	4.26	4.34	4.30	4.27	4.23	4.20
Licenses & Permits	4.33	4.50	4.50	4.51	4.51	4.51
Fines & Forfeitures	3.84	3.93	3.93	3.93	3.93	3.93
Use of Money & Property	7.76	7.75	7.87	7.99	8.11	8.23
Intergovernmental	0.47	0.52	0.52	0.52	0.52	0.52
Ambulance Billing	5.57	7.08	7.17	8.07	7.92	8.02
Charges for Services	14.87	15.57	15.75	15.94	16.13	16.33
Transfers In & Other Revenues	25.15	26.15	26.68	27.12	27.60	27.95
Total Recurring Revenues	\$ 188.91	203.51	210.00	215.88	221.55	227.45
RECURRING EXPENDITURES						
Personnel						
Compensation Cost	\$ 71.96	\$ 77.56	\$ 81.67	\$ 85.57	\$ 89.24	\$ 93.04
Overtime	7.00	7.64	7.65	7.67	7.63	7.63
PERS	27.78	29.09	30.54	32.07	33.35	34.69
Pension Bond	4.23	4.38	4.54	0.26	-	-
Health Insurance	10.78	10.68	11.10	11.60	12.30	12.92
Workers Comp	5.41	5.63	5.93	6.22	6.49	6.76
Other Benefits	3.99	4.14	4.27	4.39	4.50	4.62
Personnel Cost Subtotal	\$ 131.16	\$139.12	\$ 145.72	\$ 147.78	\$ 153.51	\$ 159.65
Maintenance & Operations	\$ 27.49	\$ 30.96	\$ 31.81	\$ 32.02	\$ 32.60	\$ 33.49
Rebate for OBR	2.21	2.15	1.51	1.56	1.60	1.65
Transfers Out & Internal Service Charges	26.00	29.96	29.94	30.41	31.18	31.45
Total Recurring Expenditures	\$ 186.85	\$202.19	\$ 208.98	\$ 211.76	\$ 218.89	\$ 226.24
Surplus/(Shortfall)	\$ 2.06	\$ 1.32	\$ 1.02	\$ 4.12	\$ 2.66	\$ 1.21

GENERAL FUND FIVE-YEAR FORECAST

Table 2

General Fund Revenues Projected Percent Changes					
	Year 1	Year 2	Year 3	Year 4	Year 5
	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Property Taxes	6.6%	4.6%	2.9%	2.9%	2.9%
Sales & Use Taxes	6.6%	4.4%	3.1%	3.3%	3.2%
Transient Occupancy Tax	41.9%	2.2%	4.3%	9.2%	8.3%
Beachfront TOT	-2.6%	3.0%	3.0%	3.0%	3.0%
All Other Taxes	6.2%	1.1%	1.3%	1.3%	1.3%
Franchise Fees	1.9%	-0.9%	-0.7%	-0.9%	-0.7%
Licenses & Permits	3.9%	0.0%	0.2%	0.0%	0.0%
Fines & Forfeitures	2.3%	0.0%	0.0%	0.0%	0.0%
Use of Money & Property	-0.1%	1.5%	1.5%	1.5%	1.5%
Intergovernmental	10.6%	0.0%	0.0%	0.0%	0.0%
Ambulance Billing	27.1%	1.3%	12.6%	-1.9%	1.3%
Charges for Services	4.7%	1.2%	1.2%	1.2%	1.2%
Transfers In & Other Revenues	4.0%	2.0%	1.6%	1.8%	1.3%
TOTAL RECURRING REVENUES	7.7%	3.2%	2.8%	2.6%	2.7%

ECONOMIC OUTLOOK

The Five-Year Forecast was developed using economic indicators and industry expert forecasts.

The US economy is showing signs of slowing down and some economist have warned that the US economy may be entering into a recession. The National GDP has stagnated as it was roughly the same level in the 3rd quarter of this year as it was in the last quarter of 2021. However, despite the lack of overall GDP growth many economists agree that the U.S. economy is not currently in a recession as there have been 4 million payroll jobs added since the start of this year and the U.S. unemployment rate remains well below 4%. Furthermore, industrial production is at a record high, manufacturing orders are still rising, and overall inventories remain low.

Regardless of these positive indicators, however, the US economy continues to face struggles such as a sharp increase in prices with inflation currently at 7.1%. The Federal Reserve responded with interest rate hikes, which has had drastic effects on the asset markets and slowed the US real estate markets. There have been layoffs on the tech industry. Beacon Economics' forecasters assert that these are not drivers of a coming recession, but rather symptoms of the stimulus hangover the nation is currently suffering from. The UCLA Anderson School of Management forecast noted "the national economy has proved resilient as consumers continue to spend and businesses continue to invest."

Per the UCLA Anderson School of Management's December 2022 Economic Outlook, any economic recession in 2023 will be milder in California compared to the rest of the country. "There are economic forces that will lead the state to a more moderate outcome. These include construction, non-information technology and the defense buildup," the UCLA economists said.

GENERAL FUND FIVE-YEAR FORECAST

The forecasters predict that the US economy will either continue to grow but at slower rate, or experience a mild short-live recession. If the economy does not go into a recession in 2023 they expect economic growth to slow in the first quarter of 2023 and then pick up in the last half of 2023. However, the UCLA economists expect California to be speared the worst of any potential recession do to job growth within the state. According to their December 2022 economic forecast, "With growth in greentech, medtech, aerospace tech and construction employment fueled by the infrastructure and defense budgets and a healthy rainy-day fund in Sacramento, the 2023 forecast for California is for ... faster growth — or, in the case of recession, a milder downturn than for the U.S."

It is important to note that these forecasts are for the overall economy and may not mirror the forecast for Oceanside. Oceanside continues to grow with strong home sales and construction of new commercial properties and hotels which will result in consistent incremental increases in property tax and transient occupancy tax over the next several years.

The City's pension cost is projected to increase \$5.6 million in the general fund over the next five years. The City continues to pay down the unfunded liability with one-time funds and a third of quarterly investment interest earnings.

KEY POINTS

- The financial forecast does not address any future adverse budget impacts from State or Federal actions beyond the CalPERS July 2022 Actuarial Report.
- For year 1, as a percent of compensation, Safety personnel CalPERS costs as a percentage of salary is 46.58% and Miscellaneous personnel CalPERS costs as a percentage of salary is 32.90%.
- Assumptions used to forecast revenue and expenditures are noted in a separate section of the report.
- The financial forecast will be updated on an annual basis to accommodate adjustments in economic trends and operational costs.

MEASURE X

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

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

GENERAL FUND FIVE-YEAR FORECAST

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 \$11.2M but have performed stronger than originally forecasted; revenue for FY 2023-24 is forecasted at \$18.3M. The additional half cent sales tax is to be used for improving City services as noted above and not ongoing employee or operating costs. The Measure X revenues and expenditures are placed in a separate fund and is not included in the Five-Year Forecast.

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

The COC recommended and the City Council approved a Measure X Spending Plan for Year 1 on June 5, 2019. The Spending Plan for Year 2 was approved on June 3, 2020 to continue the programs and projects initiated in Year 1 with additional funding programmed for crime prevention and equipment needs. The Spending Plan of \$16.93M for Year 3 was approved on June 2, 2021. The Spending Plan for Year 3 continues the programs and infrastructure projects initiated in Year 1 and 2. The Spending Plan for Year 4 was approved on June 8, 2022 and updated at a special meeting on September 26, 2022. The Spending Plan for Year 4 continues the previously approved programs and infrastructure projects and includes new programs such as \$300,000 a year for traffic calming measures, \$1.7 million for implementation of a new community services officer model of staffing in the Police Department, downtown security officers, and youth programming.

DEMOGRAPHIC TRENDS

Population - Oceanside's 2022 population per the California Department of Finance is 173,048.

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. It is a measure of change in prices paid by consumers for goods and services and reflects spending patterns. The most recent data released in December 2022 shows the CPI at 7.1 percent at the end of November 2022 down from 7.7 percent the previous month. Although the CPI has increased compared to 6.8 percent in November 2021, it has been declining since June 2022 at 9.1 percent. The major increases were energy prices increasing by 13.1 percent and food prices at 10.6 percent.

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

GENERAL FUND FIVE-YEAR FORECAST

of November 2022 is at 100.2 which is a decrease from 102.2 from the previous month, and up from 95.7 index in July 2022.

Unemployment Rate - As of October 2022, Oceanside's unemployment rate was 3.4 percent, slightly higher than the San Diego North County unemployment rate of 3.2 percent. The State of California unemployment rate was 4 percent as of October 2022.

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 \$830,000 in 2022, a 16.08 percent increase from 2021.

HdL Companies preliminary guide of the City's property tax revenues for FY 2022-23 shows the City experienced a net taxable value increase of 7.7 percent, which is slightly lower than the countywide at 8.3 percent increase. The City's assessed value increase between FY 2021-22 and FY 2022-23 was \$2.1 billion.

Due to the economic uncertainty in the housing market resulting from increasing interest rates, in years 3 to 5 we conservatively projected an increase of about 3%. Projections based on historical data and projected tax base growth are as follows: Year 1, 6.6 percent; Year 2, 4.6 percent; Years 3-5, 2.9 percent.

Sales & Use Tax –The City of Oceanside contracts with HdL Companies for sales tax management services. Oceanside's FY 2021-22 sales increased 12.4 percent above the prior year. Looking ahead statewide, sustained sales tax growth is still anticipated through the end of the 2022 calendar year. Higher priced goods through periods of consistent demand have led to economic inflation. The Federal Reserve Board's recent actions to curb inflation are anticipated to put downward pressure on sales of autos, building materials and financed general consumer goods, resulting in slower growth by year end and into 2023, which has been factored into our projections.

Projections based on historical data, retail and restaurant continued growth are as follows: Year 1, 6.6 percent; Years 2, 4.4 percent; Year 3, 3.1 percent; Year 4, 3.3 percent; Year 5, 3.2 percent.

Transient Occupancy Tax (TOT) – City's transient occupancy tax revenues (not including the beachfront hotels) are projected to increase 41.9 percent in Year 1 over the FY 2022-23 adopted budget which was a conservative projection due to the COVID-19 economic disruption. The revenue projection for Year 1 is based on the actual revenue received in the

GENERAL FUND FIVE-YEAR FORECAST

prior year of \$12.7M not including the beachfront hotels. The growth is primarily due to an increase in short term rentals. Year 2 is projected to increase 2.2 percent as a 6 room bed and breakfast is expected to open January 2025. Additionally, although the Beachfront Resort opened late in FY 2020-21, per their agreement, the Resort will start paying the City TOT in FY 2024-25 and this revenue is included in Year 2. Year 3 is projected to increase 4.3 percent as Home 2 Suites hotel is expected to open in January 2026 with 136 rooms. Year 4 is projected to increase 9.2 percent due to Airport Hotel expected to open with 86 rooms and Marriott Residence Inn opening with 117 rooms in January 2027. Year 5 is projected to increase by 8.3 percent based on full year of new hotel openings from prior year along with a 64 room hotel expected to open at 712 and 716 Seagaze Dr.

There are additional hotels in the planning stage that were not considered in the forecast as the completion dates have been postponed and are unknown.

Beachfront Hotels (TOT) - City's transient occupancy tax revenues for the Seabird and Mission Pacific hotels are projected to decrease 2.6 percent in Year 1 compared to the FY 2022-23 adopted budget based on actual revenues received in the prior year of \$2.15M. Year 2 through 5 is expected to increase 3 percent.

All Other Taxes: This category includes business license and card room revenues. Year 1 is expected to increase 6.2 percent. Business license tax, the largest contributor to this category, is projected to increase 2 percent in Years 2-5 due to moderate economic growth and ongoing new commercial buildings. Card Room fees are projected to increase 2 percent Years 2-5. Measure M Cannabis business tax is projected to increase 1 percent Years 2-5.

Franchise Fees: Includes fees from SDG&E, Cox, and AT&T. Overall revenues are projected to decline due to decreasing numbers of cable subscribers and an increase in internet-based options. Year 1 is projected to increase 1.9 percent based on actual revenues received in the prior year, then decreasing an average of .8 percent in Years 2 through 5.

Licenses & Permits: A majority of these permits are development and parking related, with the largest portion for building permits and annual parking permits. The forecast projects a 3.9 percent increase in Year 1 due to building trending upward. Years 2 through 5 is projected to remain relatively flat.

Fines & Forfeitures: The majority of these revenues collected by the City are for parking citations and traffic fines. The forecast projects a 2.3 percent increase in Year 1. Years 2 through 5 is projected to remain relatively flat.

Use of Money and Property: The revenues collected in this category are from investment returns, leases and rentals. Year 1 is projected to remain the same as prior year. Subsequent Years 2-5 have a modest increase of 1.5 due to the unpredictability of investment returns.

GENERAL FUND FIVE-YEAR FORECAST

Intergovernmental: The revenue in this category relies on State and Local programs which can be difficult to project. Year 1 is projected to have an increase of 10.6 percent. Years 2 through 5 remains flat.

Ambulance Billing: Rates are adjusted annually each July. Revenues are expected to increase 27.1 percent in Year 1 due to expanded EMT services. Year 2 is projected to increase by 1.3 percent; Year 3 by 12.6 percent due to increase in AB1705 reimbursement rate; Year 4 is projected to decrease 1.9 percent due to Measure X EMT services possibly ending; Year 5 is projected to increase 1.3 percent.

Charges for Services: This category of revenue includes development-related revenues, fire inspections, parking machine collection and general administration charges. The forecast assumes revenues will increase 4.7 percent in Year 1 based on prior year actuals and a conservative increase of 1.2 percent in Years 2 through 5 due to the unpredictability of development.

Transfers In & Other Revenue: Transfers are projected to increase 4.0 percent in Year 1. Years 2, 2.0 percent; Year 3, 1.6 percent; Year 4, 1.8 percent; Year 5, 1.3 percent.

EXPENDITURES

Personnel: Year 1 total costs are projected to increase 7.8 percent. Costs for years 2-5 is expected to increase an average of 4.7 percent. An estimate was used for the three bargaining groups that will finish negotiations and will go into effect in FY 2023-24. The estimate was based on recently completed bargaining group's negotiations. All bargaining group's costs approved by Council prior to December 2022 have been included in the forecast.

Other assumptions:

1. Applicable step increases were included for each year of the forecast.
2. Includes a vacancy factor of 2 percent Years 1-5.
3. PERS normal cost pickup by employees included.
4. Estimated health cap increases for inflation.
5. Does not include additional compensation studies.
6. Includes minimum wage increases for appropriate hourly extra help employees.

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.

GENERAL FUND FIVE-YEAR FORECAST

Over the next five years, the total General Fund CalPERS increase is estimated at \$6.91M. The yearly increases are as follows: \$1.31M Year 1, \$1.45 Year 2, \$1.53M Year 3, \$1.28M Year 4 and \$1.34M Year 5.

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

In addition, during FY 2017-18, an IRS Section 115 Trust was created to earmark funds to be used only for CalPERS expenses. To date, the City has \$14.9M in this trust. No funds have been withdrawn from the trust.

Maintenance & Operations – expenditures in this category include such items as professional and contractual service, equipment maintenance and rental, memberships and subscriptions, training, utilities and a variety of other operating costs for departments funded by the General Fund. The FY 2023-24 budget is based on the prior year with a CPI increase of 3.5 percent for Years 1-2, and 2 percent from Years 2-5. Departments will have to justify any new expenditure requests.

Rebate Beachfront Hotels – Under the terms of the TOT sharing agreement with the developer of OBR, the developer will receive 100 percent of the TOT revenue for the first three years after the hotel opens. Thereafter, the City and the Developer share in TOT at varying levels for a total period of 15 years on the Seabird Hotel and 14 years on the Mission Pacific Hotel or until total payments of \$11,335,250 are made to the Developer.

Because the hotels are realizing higher than forecasted revenues, payments will likely reach the \$11,335,250 sooner than previously expected. To date, the beachfront hotels have generated a total of \$3.3M in TOT.

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

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

Risk management costs continue to increase. According to our broker PRISM the liability, property and cyber insurance markets have hardened in response to increased claims costs.

GENERAL FUND FIVE-YEAR FORECAST

FY 2023-24 assumes a 25 to 40 percent rate increase for excess insurance layers. Estimates also assume a 5 percent exposure increase.

Fleet rate increases are an ongoing concern as fuel costs create challenges for planning and budgeting for this variable. Vehicle acquisition costs have increased due to supply interruptions and a global microchip shortage has caused a lack of availability for specific vehicles and equipment. For FY 2023-24 a CPI increase of 8.4 percent was included.

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

FUND BALANCE

As of June 30, 2022, the total General Fund balance was \$103.2M. 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 \$23.8M) is identified as a committed fund balance. The General Fund Unassigned Fund Balance available for future capital projects or other City projects/services had \$17.3M as of June 30, 2022.

GUIDE TO THE CITY OF OCEANSIDE CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

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

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

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

CAPITAL IMPROVEMENT PROJECT DEFINED

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



BENEFITS OF THE CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL IMPROVEMENT PROGRAM

The primary benefits provided by the CIP include:

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

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

ADOPTION OF THE CAPITAL IMPROVEMENT PROGRAM

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

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

CAPITAL PROJECTS – DEPARTMENT ROLES AND PRIORITIZATION CATEGORIES



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

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.

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

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

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

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

PRIORITY CATEGORIES

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

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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



AMENDING THE CAPITAL IMPROVEMENT PROGRAM BUDGET

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

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

Organization of Included Documents

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

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

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL IMPROVEMENT PROGRAM

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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



CAPITAL IMPROVEMENT PROGRAM

The City of Oceanside has a separately approved five-year Capital Improvement Program (CIP), with a budget of \$165 M for FY 2023-24. This amount is contained in the FY 2023-24 Adopted Budget. The remaining four years in the CIP are shown as a planning tool. Unused appropriations are re-budgeted in subsequent years when projects are not complete. CIP projects are divided into programs. A list of these programs follows; this does not include projects listed in Enterprise funds such as water, sewer and harbor district:

General 5-Year CIP Draft^A Spending Overview

Fund	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
TransNet (212)	\$11.24 M	\$6.659 M	\$4.491 M	\$4.491 M	\$5.726 M
SB-1 RMRA (265)	\$6.691 M	\$3.990 M	\$3.990 M	\$4.040 M	\$4.040 M
Misc. City Capital (501)	\$5.198 M	\$2.305 M	\$805,000	\$805,000	\$805,000
Muni. Facilities (503)	\$2.864 M	\$4.059 M	\$4.335 M	\$450,000	\$175,000
Citywide Drainage (516)	\$5.543 M	\$223,662	\$226,543	\$230,607	\$234,362
Measure X (517) ¹	\$21.48 M	\$9.085 M	\$4.300 M	-	-
Major Thoroughfare (561) ²	\$8.337 M	\$4.720 M	\$1.060 M	\$ 60,000	\$ 60,000
Thoroughfare/Signal (562)	\$4.466 M	\$2.187 M	\$1.917 M	\$1.249 M	\$854,289
Community Facilities (581)	\$3.153 M	\$590,000	\$420,000	\$420,000	\$420,000
Parks (598)	\$11.60 M	\$3.232 M	\$2.030 M	\$1.772 M	\$310,110
Total by Fiscal Year	\$80.57 M	\$37.05 M	\$23.57 M	\$13.52 M	\$12.62 M

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

¹ = This program is scheduled to end April 2026 without voter approval of an extension

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

Maintenance and Operating (M&O) Expenditure Impacts

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

1. Project: 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 3 positions from Meter Services as the AMI project implementation has begun, and 12 additional personnel were requested and approved through the FY 2021-22 budget process. Finally, a new business unit for Pure Water Laboratory Operations was added in the middle of FY 2021-22 budget cycle. Annual Operating Costs are estimated at \$509,134.

2. Project: Advanced Meter Infrastructure

Impact: The Advanced Meter Infrastructure (AMI) project includes citywide upgrade of the existing manually-read water meters into automated meters with advanced metering capabilities, providing real-time water use data and improved leak detection and accuracy. The Utility will experience a reduction in water loss through enhanced early leak detection. Reduction in staffing and changing of roles within meter services will take place due to the automation of the new system. In preparation for the program, 1 permanent position was removed from the budget in FY2018-19, 2 additional positions were reallocated in FY2020-21 to support the upcoming Pure Water Oceanside Facility. For FY 2023-24, an additional position was reallocated to Water Administration to serve as a data analyst, and 3 hourly extra help positions were returned to their original business units, as they will no longer be needed to read water meters. Costs are expected to remain fairly steady until AMI is fully implemented, at which time additional revisions to budget will be evaluated.

3. Project: Brine Minimization and Wells Expansion

Impact: Following project completion, there will be increased production of local water from the Mission Basin Aquifer, which will reduce the amount of treated water purchased from the San Diego County Water Authority and effectively improve local water supply reliability. The increased cost to treat more water at the Mission Basin Groundwater Purification Facility will be offset by reduced water purchases. This project is partially funded by a grant from the Bureau of Reclamation.

4. 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.

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: Fire Station #1 Construction

Impact: The awarded cost to construct the facility is approximately \$16,600,000. Ongoing operating and maintenance costs for the Fire Department moving locations will be \$100,000 annually above the current level of the existing Fire Station No. 1 and partial Fire Station No. 7 due to relocation of staff and apparatus from both sites once construction has been completed; the anticipated completion date is Spring 2024 with annual O&M to begin in FY 2024-25.

CAPITAL IMPROVEMENT PROGRAM

9. Project: Buccaneer Beach Restroom and Park Study

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

APPENDIX

This page intentionally blank

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
GENERAL GOVERNMENT					
City Council					
Council Aide	5.00	5.00	5.00	-	5.00
Council Member	4.00	4.00	4.00	-	4.00
Mayor	1.00	1.00	1.00	-	1.00
Subtotal	10.00	10.00	10.00	-	10.00
City Clerk					
Administrative Secretary	2.00	2.00	2.00	-	2.00
Assistant City Clerk	1.00	1.00	1.00	-	1.00
City Clerk	1.00	1.00	1.00	-	1.00 PT
Document Technician	2.00	2.00	2.00	-	2.00
Program Specialist	1.00	1.00	1.00	-	1.00
Records Center Technician	1.00	1.00	1.00	-	1.00
Records Manager	1.00	1.00	1.00	-	1.00
Subtotal	9.00	9.00	9.00	-	9.00
City Treasurer					
Administrative Analyst I	-	-	1.00	-	1.00
City Treasurer	1.00	1.00	1.00	-	1.00 PT
Treasury Manager	1.00	1.00	1.00	-	1.00
Treasury Technician	1.00	1.00	-	-	-
Subtotal	3.00	3.00	3.00	-	3.00
City Manager					
<i>City Manager</i>					
Administrative Analyst I	-	-	-	1.00	1.00
Administrative Secretary Unfunded	2.00	2.00	2.00	(2.00)	-
Assistant City Manager	0.60	0.60	0.80	(0.35)	0.45
City Manager	0.46	0.46	0.76	(0.06)	0.70
Coastal Zone Administrator	-	-	1.00	-	1.00
Deputy City Manager/ HR Director	-	-	-	0.60	0.60
Management Analyst	1.00	1.00	1.00	(1.00)	-
Program Specialist	1.00	1.00	1.00	(1.00)	-
Senior Management Analyst	-	-	-	1.00	1.00
Subtotal	5.06	5.06	6.56	(1.81)	4.75
<i>Economic and Community Development</i>					
Assistant City Manager	-	-	-	0.35	0.35
Deputy City Manager/Development Services Director	0.55	0.45	0.45	(0.45)	-
Economic Development Director (unfunded)	1.00	1.00	1.00	(1.00)	-
Economic Development Manager	1.00	1.00	1.00	-	1.00
Economic Development Specialist	1.00	1.00	1.00	-	1.00
Subtotal	3.55	3.45	3.45	(1.10)	2.35
Subtotal	8.61	8.51	10.01	(2.91)	7.10
City Attorney					
Assistant City Attorney	2.88	2.45	2.95	-	2.95
City Attorney	1.00	0.93	1.00	-	1.00
Deputy City Attorney I	1.00	-	-	-	-
Legal Secretary	1.00	1.00	1.00	-	1.00
Senior Deputy City Attorney	1.00	2.00	2.00	-	2.00
Senior Legal Secretary	1.00	1.00	1.00	-	1.00
Senior Paralegal	1.00	1.00	1.00	-	1.00
Subtotal	8.88	8.38	8.95	-	8.95

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
Financial Services					
Accounting Clerk	1.00	1.00	1.00	-	1.00
Accounting Manager	1.00	1.00	1.00	-	1.00
Accounting Specialist II	1.00	1.00	1.00	-	1.00
Accounting Technician	1.00	1.00	1.00	-	1.00
Assistant City Manager	0.20	0.20	0.20	-	0.20
Budget Manager	1.00	1.00	1.00	-	1.00
Business License Inspector	1.00	1.00	1.00	(1.00)	-
Code Enforcement Officer I	-	-	-	1.00	1.00
Customer Account Representative I	2.00	4.00	2.00	-	2.00
Customer Account Representative II	12.00	10.00	12.00	(0.10)	11.90
Customer Service Supervisor	2.00	2.00	2.00	(2.00)	-
Financial Services Director	1.00	1.00	1.00	-	1.00
Financial Services Division Manager	1.00	1.00	1.00	-	1.00
Management Analyst	2.00	2.00	2.00	(1.00)	1.00
Payroll Technician II	2.00	2.00	1.00	-	1.00
Senior Customer Account Representative	4.00	4.00	4.00	-	4.00
Senior Management Analyst	-	-	-	1.00	1.00
Senior Payroll Technician	-	-	1.00	-	1.00
Supervising Accountant	1.00	1.00	1.00	-	1.00
Revenue Operations Supervisor	-	-	-	2.00	2.00
Subtotal	33.20	33.20	33.20	(0.10)	33.10
Human Resources					
Deputy City Manager/HR Director	-	-	-	0.25	0.25
Human Resources Analyst II	2.00	2.00	2.00	-	2.00
Human Resources Assistant - HR Admin	0.60	0.60	0.60	(0.60)	-
Human Resources Director	0.60	0.60	0.60	-	0.60
Human Resources Division Manager	1.00	1.00	1.00	-	1.00
Human Resources Technician - HR Admin	3.00	3.00	3.00	-	3.00
LOA (unfunded)	2.00	2.00	2.00	(2.00)	-
Management Analyst	0.60	0.60	0.60	-	0.60
Principal Human Resources Analyst	-	-	-	1.00	1.00
Senior Human Resources Analyst	1.00	1.00	1.00	(1.00)	-
	10.80	10.80	10.80	(2.35)	8.45
<i>Risk Management/Workers Comp</i>					
Assistant City Attorney	0.05	0.05	0.05	-	0.05
Human Resources Analyst I	-	-	1.00	-	1.00
Human Resources Assistant - HRAdmin	0.40	0.40	0.40	0.60	1.00
Human Resources Director	0.40	0.40	0.40	-	0.40
Human Resources Technician -Work Comp	2.00	2.00	1.00	-	1.00
Management Analyst	0.40	0.40	0.40	-	0.40
Risk Manager	1.00	1.00	1.00	-	1.00
	4.25	4.25	4.25	0.60	4.85
<i>General Services</i>					
Applications Analyst IV	0.15	0.15	0.15	-	0.15
Call Center Coordinator	4.00	4.00	4.00	-	4.00
Information Technologies Division Manager	0.15	0.15	0.15	-	0.15
	4.30	4.30	4.30	-	4.30

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24	
<i>Human Resources (continued)</i>						
<i>Information Technologies</i>						
Applications Analyst II	2.00	2.00	1.00	1.00	2.00	
Applications Analyst III	-	-	1.00	-	1.00	
Applications Analyst IV	2.85	2.85	2.85	-	2.85	
City Manager	0.04	0.04	0.04	(0.04)	-	
Deputy City Manager/HR Director	-	-	-	0.05	0.05	
Information Systems Analyst I	1.00	1.00	1.00	-	1.00	
Information Systems Analyst II	2.00	1.00	1.00	-	1.00	
Information Systems Analyst II (unfunded)	1.00	1.00	1.00	(1.00)	-	
Information Systems Analyst III	-	1.00	1.00	-	1.00	
Information Systems Analyst IV	3.00	3.00	3.00	-	3.00	
Information Technologies Division Manager	0.85	0.85	0.85	-	0.85	
IT Procurement Analyst	1.00	1.00	1.00	-	1.00	
IT Security Officer	1.00	1.00	1.00	-	1.00	
Senior Information Technologies Analyst	1.00	1.00	1.00	-	1.00	
	15.74	15.74	15.74	0.01	15.75	
Subtotal	35.09	35.09	35.09	(1.74)	33.35	
 MEASURE X						
Community Services Officer	-	-	28.00	-	28.00	
Emergency Medical Technician	15.00	15.00	-	-	-	
Emergency Medical Technician I	-	-	9.00	6.00	15.00	
Emergency Medical Technician II	-	-	6.00	-	6.00	
Fire Captain (40-hr)	0.25	0.25	0.25	-	0.25	
Fire Captain (56-hr)	0.30	0.30	0.30	-	0.30	
Fire Engineer (56-hr)	0.30	0.30	0.30	-	0.30	
Firefighter Paramedic (40-hr)	0.43	0.43	0.33	-	0.33	
Firefighter Paramedic (56-hr)	0.30	0.30	0.40	3.00	3.40	
Management Analyst	1.00	1.00	1.00	-	1.00	
Police Officer	2.00	2.00	2.00	-	2.00	
Senior Management Analyst	-	-	-	1.00	1.00	
	19.58	19.58	47.58	10.00	57.58	
	Subtotal	19.58	19.58	47.58	10.00	57.58
PUBLIC SAFETY						
Police						
Administrative Secretary	1.00	1.00	1.00	-	1.00	
Assistant Police Chief	-	-	-	1.00	1.00	
Communications Supervisor	4.00	4.00	4.00	-	4.00	
Community Services Officer	4.00	4.00	4.00	-	4.00	
Community Services Officer (unfunded)	3.00	3.00	3.00	(3.00)	-	
Community Services Supervisor	1.00	1.00	1.00	-	1.00	
Crime and Intelligence Analysis Supervisor	1.00	1.00	1.00	-	1.00	
Crime and Intelligence Analyst	-	-	-	1.00	1.00	
Crime Prevention Specialist	1.00	1.00	1.00	-	1.00	
Crime Prevention Specialist (unfunded)	1.00	1.00	1.00	(1.00)	-	
Digital Forensics Analyst	1.00	1.00	1.00	-	1.00	
Evidence & Property Supervisor	1.00	1.00	1.00	-	1.00	
Field Evidence Technician	3.00	5.00	5.00	-	5.00	
Field Evidence Technician (unfunded)	3.00	3.00	3.00	(3.00)	-	
Latent Print Examiner	1.00	1.00	1.00	-	1.00	
Office Specialist II (unfunded)	1.00	1.00	1.00	(1.00)	-	

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Police (continued)</i>					
Police Captain	3.00	3.00	3.00	-	3.00
Police Chief	1.00	1.00	1.00	-	1.00
Police Lieutenant	9.00	9.00	9.00	1.00	10.00
Police Officer	184.00	184.00	184.00	(10.00)	174.00
Police Officer (unfunded)	2.00	2.00	2.00	(2.00)	-
Police Officer Recruit	3.00	1.00	1.00	(1.00)	- PT
Police Public Information Officer	-	1.00	1.00	-	1.00
Police Records Manager	1.00	1.00	1.00	-	1.00
Police Records Supervisor	2.00	2.00	2.00	-	2.00
Police Records Supervisor (unfunded)	1.00	1.00	1.00	(1.00)	-
Police Records Technician	14.00	14.00	13.00	-	13.00
Police Records Technician (unfunded)	1.00	1.00	1.00	(1.00)	-
Police Sergeant	27.00	27.00	27.00	1.00	28.00
Principal Management Analyst	-	1.00	1.00	-	1.00
Program Specialist	2.00	2.00	3.00	-	3.00
Public Safety Call Taker	4.00	2.00	2.00	-	2.00
Public Safety Call Taker (unfunded)	1.00	1.00	1.00	(1.00)	-
Public Safety Communications Manager	1.00	1.00	1.00	-	1.00
Public Safety Dispatcher	21.00	23.00	23.00	-	23.00
Senior Crime & Intelligence Analyst	2.00	2.00	2.00	-	2.00
Senior Evidence & Property Technician	3.00	3.00	3.00	-	3.00
Senior Field Evidence Technician	8.00	6.00	6.00	-	6.00
Senior Management Analyst	1.00	-	-	-	-
Senior Office Specialist	6.00	5.00	4.00	-	4.00
Senior Office Specialist (unfunded)	1.00	1.00	1.00	(1.00)	-
Senior Police Records Technician	2.00	2.00	3.00	-	3.00
Subtotal	326.00	324.00	324.00	(21.00)	303.00
<i>Fire</i>					
Accounting Specialist II	1.00	1.00	1.00	-	1.00
Administrative Analyst I	1.00	1.00	-	-	-
Administrative Analyst II	-	-	1.00	-	1.00
Administrative Secretary	1.00	1.00	1.00	-	1.00
Assistant Fire Marshal	-	-	1.00	-	1.00
Assistant Training Officer	1.00	-	-	-	-
Beach Lifeguard - Captain	1.00	1.00	1.00	-	1.00
Beach Lifeguard - Lieutenant	2.00	2.00	2.00	1.00	3.00
Beach Lifeguard - Sergeant	4.00	4.00	4.00	3.00	7.00
Deputy Fire Chief	2.00	1.00	1.00	-	1.00
Emergency Medical Technician I	-	-	3.00	3.00	6.00
Fire Battalion Chief (40 Hour)	2.00	3.00	3.00	-	3.00
Fire Battalion Chief (56 Hour)	3.00	3.00	3.00	-	3.00
Fire Captain (40 Hour)	3.75	2.75	1.75	3.00	4.75
Fire Captain (56 Hour)	25.70	26.70	27.70	(3.00)	24.70
Fire Chief	1.00	1.00	1.00	-	1.00
Fire Engineer (40 Hour)	-	-	-	1.00	1.00
Fire Engineer (56 Hour)	26.70	26.70	26.70	(1.00)	25.70
Fire Plans Examiner	-	-	2.00	-	2.00
Fire Safety Specialist	1.00	1.00	2.00	-	2.00
Firefighter Paramedic (40 Hour)	7.57	4.57	1.67	1.00	2.67
Firefighter Paramedic (56 Hour)	38.70	41.70	46.60	2.00	48.60

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Fire (continued)</i>					
Management Analyst	1.00	1.00	1.00	-	1.00
Medical Services Officer	-	1.00	1.00	-	1.00
Office Specialist I	-	-	1.00	-	1.00
Office Specialist II	1.00	1.00	1.00	(1.00)	-
Permit Technician I	-	-	-	1.00	1.00
Program Specialist	-	-	1.00	-	1.00
Senior Beach Lifeguard	-	4.00	4.00	3.00	7.00
Senior Office Specialist	1.00	1.00	-	-	-
Subtotal	125.42	129.42	139.42	13.00	152.42

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

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Public Works (continued)</i>					
<i>Property Management</i>					
Administrative Analyst II	1.00	1.00	1.00	-	1.00
Contract Coordinator	2.00	2.00	1.00	-	1.00
Custodian	4.00	4.00	4.00	-	4.00
Customer Account Representative II	-	-	-	0.10	0.10
Electrician	1.00	1.00	1.00	-	1.00
Lead Custodian	1.00	1.00	1.00	-	1.00
Maintenance Specialist	2.00	2.00	2.00	-	2.00
Maintenance Supervisor	1.00	1.00	-	-	-
Maintenance Worker II	4.00	5.00	5.00	-	5.00
Maintenance Worker III	2.00	1.00	1.00	-	1.00
Program Specialist	1.00	-	-	-	-
Property Agent I	1.00	2.00	3.00	-	3.00
Public Works Director	0.10	0.10	0.10	-	0.10
Real Estate Manager	1.00	1.00	1.00	-	1.00
Senior Maintenance Supervisor	-	-	1.00	-	1.00
Senior Property Agent	1.00	1.00	1.00	-	1.00
Senior Purchasing Technician	-	-	-	1.00	1.00
	22.10	22.10	22.10	1.10	23.20
<i>Harbor</i>					
Administrative Analyst I	1.00	1.00	-	-	-
Administrative Analyst II	-	-	1.00	-	1.00
City Manager	0.10	0.10	0.10	-	0.10
Customer Account Representative I	2.00	2.00	1.00	-	1.00
Customer Account Representative II	1.00	1.00	2.00	-	2.00
Electrician	1.17	1.17	1.17	-	1.17
Harbor Division Manager	1.00	1.00	1.00	-	1.00
Maintenance Specialist	1.00	1.00	1.00	-	1.00
Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Maintenance Worker II	6.00	6.00	6.00	-	6.00
Maintenance Worker III	2.00	2.00	2.00	-	2.00
Program Specialist	-	-	-	1.00	1.00
Public Works Director	0.10	0.10	0.10	-	0.10
Senior Customer Account Representative	1.00	1.00	1.00	(1.00)	-
	17.37	17.37	17.37	-	17.37
Subtotal	112.76	112.76	118.66	1.10	119.76

COMMUNITY DEVELOPMENT

<i>Development Services</i>					
Administrative Analyst II	-	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	0.80	-	0.80
Assistant Building Official	1.00	1.00	1.00	-	1.00
Assistant Engineer	1.00	1.00	1.00	6.25	7.25
Associate Engineer	5.25	5.25	6.25	(6.25)	-
Associate Planner	1.00	3.00	3.00	-	3.00
Associate Planner Unfunded	1.00	1.00	1.00	(1.00)	-
Associate Traffic Engineer	1.14	2.14	2.14	-	2.14
Building Inspector II	5.00	3.00	3.00	-	3.00
Building Inspector III	1.00	3.00	3.00	-	3.00
Building Plans Examiner	3.00	-	-	-	-
Chief Building Official	1.00	1.00	1.00	-	1.00

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Development Services (continued)</i>					
					-
CIP Manager II	1.00	1.00	1.00	-	1.00
City Development Engineer	1.00	1.00	1.00	-	1.00
City Engineer	0.95	0.95	1.00	-	1.00
City Manager	0.10	0.10	0.10	0.10	0.20
City Planner	0.90	0.90	1.00	-	1.00
City Traffic Engineer	0.90	0.90	0.90	-	0.90
Deputy City Manager/Dev't Services Director	0.35	0.35	0.35	(0.35)	-
Development Services Deputy Director	1.00	1.00	1.00	(1.00)	-
Development Services Director	-	-	-	1.00	1.00
Engineering Assistant II	1.00	-	-	-	-
Landscape Architect	1.00	1.00	1.00	-	1.00
Lead Public Works Inspector	1.00	1.00	2.00	-	2.00
Licensed Land Surveyor	-	1.00	1.00	-	1.00
Management Analyst	1.00	-	-	-	-
Permit Technician II	4.00	4.00	3.00	-	3.00
Permit Technician III	1.00	1.00	2.00	-	2.00
Planner II	3.00	1.00	1.00	-	1.00
Plans Examiner III	-	3.00	4.00	-	4.00
Principal Civil Engineer	1.00	1.00	1.00	-	1.00
Principal Planner	3.00	3.00	3.00	-	3.00
Program Specialist	1.00	1.00	2.00	-	2.00
Public Works Inspector	4.00	4.00	4.00	-	4.00
Senior Building Inspector	1.00	1.00	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	1.00	-	1.00
Senior Engineering Asst	1.00	1.00	1.00	-	1.00
Senior Management Analyst	1.00	1.00	1.00	-	1.00
Senior Office Specialist	3.00	3.00	2.00	-	2.00
Senior Planner	2.00	2.00	2.00	-	2.00
Transportation Planner	1.00	-	-	-	-
	58.59	58.59	61.54	(1.25)	60.29
<i>Code Enforcement</i>					
Administrative Secretary	-	-	0.20	-	0.20
Code Enforcement Division Manager	1.00	1.00	1.00	-	1.00
Code Enforcement Officer II	8.00	8.00	9.00	-	9.00
Code Enforcement Officer III	1.00	1.00	2.00	-	2.00
Deputy City Manager/Development Services Director	-	0.10	0.10	(0.10)	-
Housing and Neighborhood Services Director	0.10	0.10	-	-	-
Office Specialist II	1.00	1.00	1.00	-	1.00
Senior Code Enforcement Officer	2.97	2.97	1.97	-	1.97
Senior Office Specialist	1.00	1.00	1.00	-	1.00
	15.07	15.17	16.27	(0.10)	16.17
Subtotal	73.66	73.76	77.81	(1.35)	76.46

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

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
COMMUNITY/CULTURAL SERVICES					
Neighborhood Services					
Accounting Technician	1.00	1.00	1.00	-	1.00
Administrative Analyst II	-	-	-	1.00	1.00
Administrative Secretary	0.90	0.90	1.00	-	1.00
Community Resource Center Asst	4.00	4.00	4.00	1.00	5.00
Housing and Neighborhood Services Director	0.60	0.60	1.00	-	1.00
Housing Administrator	1.00	1.00	1.00	-	1.00
Housing Program Manager	1.00	1.00	1.00	-	1.00
Housing Specialist I	8.00	7.00	7.00	-	7.00
Housing Specialist II	-	1.00	1.00	-	1.00
Housing Technician	2.00	2.00	2.00	-	2.00
Management Analyst	1.00	1.00	1.00	-	1.00
Office Specialist II	2.00	2.00	2.00	-	2.00
Program Specialist	1.50	1.50	1.00	-	1.00
Senior Code Enforcement Officer	0.03	0.03	0.03	-	0.03
Supervising Accountant	0.73	0.73	1.00	-	1.00
Supervising Housing Specialist	1.00	1.00	1.00	-	1.00
Subtotal	24.76	24.76	25.03	2.00	27.03
Parks and Recreation					
Administrative Secretary	0.10	0.10	-	-	-
Aquatics Program Administrator	-	-	1.00	-	1.00
Aquatics Technician	3.00	4.00	4.00	-	4.00
Custodian	2.00	2.00	2.00	-	2.00
Housing and Neighborhood Services Director	0.30	0.30	-	-	-
Management Analyst	2.00	2.00	2.00	(1.00)	1.00
Office Specialist II	1.00	1.00	1.00	-	1.00
Parks and Recreation Director	-	-	1.00	-	1.00
Parks and Recreation Division Manager	1.00	1.00	1.00	-	1.00
Parks & Recreation Programs Administrator	-	-	-	1.00	1.00
Program Specialist	0.50	0.50	1.00	-	1.00
Recreation Specialist I	1.00	-	-	-	-
Recreation Specialist II	4.00	5.00	5.00	1.00	6.00
Recreation Supervisor	3.00	4.00	4.00	-	4.00
Special Events Coordinator	1.00	1.00	1.00	-	1.00
Supervising Accountant	0.27	0.27	-	-	-
Subtotal	19.17	21.17	23.00	1.00	24.00
Library					
Accounting Specialist II	1.00	1.00	1.00	-	1.00
Administrative Secretary	1.00	1.00	1.00	(1.00)	-
Community Outreach Coordinator	1.00	1.00	1.00	(1.00)	-
Librarian I	-	2.00	2.00	1.00	3.00
Librarian II	2.00	2.00	2.00	-	2.00
Librarian II - 25 hr	1.00	-	-	-	- PT
Library Assistant	1.00	1.00	1.00	(1.00)	-
Library Assistant - 25 hr	1.00	1.00	2.00	(1.00)	1.00 PT
Library Assistant - 32 hrs	-	-	-	3.00	3.00

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

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

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Library (continued)</i>					
Library Director	1.00	1.00	1.00	-	1.00
Library Division Manager	2.00	2.00	2.00	-	2.00
Library Technician	4.00	4.00	4.00	-	4.00
Library Technician - 25 hr	2.00	2.00	2.00	-	2.00 PT
Library Technology Analyst	1.00	1.00	-	-	-
Literacy Coordinator	1.00	1.00	1.00	-	1.00
Principal Librarian	2.00	2.00	3.00	-	3.00
Program Specialist	-	-	-	1.00	1.00
Senior Librarian	3.00	3.00	4.00	1.00	5.00
Senior Library Assistant	2.00	2.00	1.00	1.00	2.00
Subtotal	26.00	27.00	28.00	3.00	31.00

ENTERPRISE FUNDS

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

AUTHORIZED POSITIONS

Position Title	FY 2020-21	FY 2021-22	FY 2022-23	changes	FY 2023-24
<i>Water Utilities (continued)</i>					
Management Analyst	1.00	2.00	4.00	2.00	6.00
Mechanical Technologist I	2.00	-	-	-	-
Mechanical Technologist II	4.00	8.00	8.00	-	8.00
Mechanical Technologist III	1.00	-	-	-	-
Meter Service Worker I	1.00	-	-	-	-
Meter Service Worker II	5.00	4.00	4.00	-	4.00
Meter Service Worker III	4.00	4.00	4.00	(1.00)	3.00
Meter Services Supervisor	1.00	1.00	1.00	-	1.00
Microbiologist	1.00	1.00	1.00	-	1.00
Office Specialist II	-	1.00	1.00	-	1.00
Plant Maintenance Supervisor	1.00	1.00	1.00	-	1.00
Principal Management Analyst	-	-	-	1.00	1.00
Principal Water Engineer	1.00	1.00	1.00	-	1.00
Public Works Inspector	1.00	1.00	-	-	-
Senior Chemist	1.00	1.00	2.00	-	2.00
Senior Civil Engineer	2.00	2.00	2.00	-	2.00
Senior Distribution Operator	1.00	1.00	1.00	-	1.00
Senior Environmental Specialist	2.00	2.00	2.00	-	2.00
Senior Geographic Information Systems Specialist	-	-	-	2.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	(1.00)	-
Senior Management Analyst	2.00	1.00	1.00	(1.00)	-
Senior Mechanical Technologist	-	1.00	1.00	-	1.00
Senior Meter Service Worker	1.00	1.00	1.00	-	1.00
Senior Office Specialist	1.00	-	-	-	-
Senior Utility Worker	2.00	2.00	2.00	-	2.00
Utility Supervisor	2.00	2.00	2.00	-	2.00
Utility Worker I	2.00	3.00	3.00	(1.00)	2.00
Utility Worker II	11.00	9.00	9.00	-	9.00
Utility Worker III	13.00	14.00	14.00	1.00	15.00
Wastewater Plant Operator II	4.00	6.00	1.00	-	1.00
Wastewater Plant Operator III	18.00	20.00	25.00	(1.00)	24.00
Wastewater Plant Supervisor	2.00	3.00	3.00	1.00	4.00
Water Distribution Supervisor	1.00	1.00	1.00	-	1.00
Water Plant Operator I	1.00	-	-	-	-
Water Plant Operator II	1.00	-	-	-	-
Water Plant Operator III	9.00	11.00	11.00	-	11.00
Water Treatment Supervisor	1.00	1.00	1.00	-	1.00
Water Utilities Director	1.00	1.00	1.00	-	1.00
Water Utilities Division Manager	3.00	3.00	3.00	-	3.00
Water Utilities Inspector	-	-	1.00	-	1.00
Water Utilities Plant Electrician I	2.00	4.00	3.00	-	3.00
Water Utilities Plant Electrician II	1.00	1.00	2.00	-	2.00
Subtotal	149.87	162.37	163.25	2.00	165.25
Total City Authorized	985.00	1,002.00	1,056.00	5.00	1,061.00

The total authorized positions are 1,481 consisting of full time and part time positions of which 420 are hourly extra help and 49 are ARPA and grant-funded.

HOURLY EXTRA HELP POSITIONS

Department	Authorized Position	Total
City Clerk	Professional Assistant	1.00
City Clerk Total		1.00
City Manager	Consulting Assistant	1.00
City Manager Total		1.00
Development Services	Consulting Assistant	3.00
	Intern	1.00
	Professional Assistant	2.00
	Technical Assistant	1.00
Development Services Total		7.00
Fire Department	Beach Lifeguard I	68.00
	Beach Lifeguard II	19.00
	Consulting Assistant	2.00
	Office Assistant	1.00
	Professional Assistant	3.00
	Technical Assistant	6.00
Fire Department Total		99.00
Harbor	Maintenance Assistant	1.00
	Office Assistant	2.00
Harbor Total		3.00
Human Resources	Professional Assistant	1.00
	Technical Assistant	1.00
Human Resources Total		2.00
Library	Hourly Librarian	5.00
	Intern	15.00
	Library Associate I	10.00
	Library Associate II	14.00
	Maintenance Assistant	1.00
	Professional Assistant	2.00
Library Total		47.00

HOURLY EXTRA HELP POSITIONS

Department	Authorized Position	Total
Measure X	Emergency Medical Technician	31.00
	Technical Assistant	6.00
Measure X Total		37.00
Neighborhood Services	Office Assistant	2.00
	Seasonal Recreation Leader II	5.00
	Technical Assistant	1.00
Neighborhood Services Total		8.00
Parks and Recreation	Lead Seasonal Lifeguard Pool	16.00
	Maintenance Assistant	1.00
	Office Assistant	1.00
	Professional Assistant	3.00
	Seasonal Aquatics Adventure Instructor	13.00
	Seasonal Lifeguard Pool	57.00
	Seasonal Recreation Leader II	84.00
Parks and Recreation Total		175.00
Police Department	Beach Safety Officer	5.00
	Consulting Assistant	6.00
	Office Assistant	1.00
	Police Cadet	4.00
	Professional Assistant	1.00
Police Department Total		17.00
Public Works	Consulting Assistant	1.00
	Intern	1.00
	Maintenance Assistant	4.00
	Office Assistant	1.00
	Professional Assistant	5.00
Public Works Total		12.00
Water Utilities	Intern	1.00
	Professional Assistant	10.00
Water Utilities Total		11.00
Grand Total		420.00

The total authorized positions are 1,481 consisting of full time and part time positions of which 420 are hourly extra help and 49 are ARPA and grant-funded.

GRANT POSITIONS

GRANT	DEPARTMENT	AUTHORIZED POSITION	TOTAL	
Grant	Development Services	Consulting Assistant	1.00	
	Development Services Total		1.00	
	Library	Intern		11.00
		Librarian I		1.00
		Library Assistant - 32 hrs		1.00
		Professional Assistant		1.00
	Library Total		14.00	
	Neighborhood Services	Community Resource Center Assistant		1.15
		Housing Specialist I		7.00
		Housing Technician		2.00
		Office Assistant		2.00
		Seasonal Recreation Leader II		2.00
		Supervising Housing Specialist		1.00
	Neighborhood Services Total		15.15	
	Police Department	Latent Print Examiner		1.00
Police Cadet			2.00	
Police Officer			5.00	
Police Department Total		8.00		
Grant Total			38.15	
ARPA	City Manager	Coastal Zone Administrator	1.00	
	City Manager Total		1.00	
	Fire Department	Emergency Medical Technician I	3.00	
	Fire Department Total		3.00	
	Library	Intern		4.00
		Librarian I		1.00
Library Total		5.00		
Parks and Recreation	Seasonal Recreation Leader II	2.00		
Parks and Recreation Total		2.00		
ARPA Total			11.00	
Grand Total			49.15	

TAX APPROPRIATIONS LIMIT

TEN YEAR HISTORY

Fiscal Year	Price Adjustment		Population Adjustment	=	Total Adjustment	Appropriations Limit
2014-15	0.9977	X	1.0094	=	1.0071	\$336,683,778
2015-16	1.0382	X	1.0052	=	1.0436	\$351,368,641
2016-17	1.0537	X	1.0059	=	1.0599	\$371,329,365
2017-18	1.0369	X	1.0035	=	1.0405	\$386,386,808
2018-19	1.0367	X	1.0039	=	1.0407	\$402,145,293
2019-20	1.0385	X	1.0042	=	1.0428	\$419,387,694
2020-21	1.0373	X	1.0005	=	1.0378	\$435,259,118
2021-22	1.0573	X	0.9987	=	1.0560	\$459,640,369
2022-23	1.0755	X	0.9790	=	1.0529	\$483,978,326
2023-24	1.0444	X	0.9885	=	1.0324	\$499,668,850

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

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

WHERE DOES MY PROPERTY TAX GO?

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

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

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

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

2 MAP NO. 000661
3 DOCUMENT NO. 528689
4 DOCUMENT DATE 08-20-08
5 OWNER OF RECORD ON JANUARY 1, 2018 TAXPAYER PROPERTY INC

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

7 PARCEL / BILL NO. 123-456-78-90
8 TAX RATE AREA 59088
9 CORTAC NO. ZRCS
10 1st Installment 1/01/18 1439.97
11 2nd Installment 02/01/18 1439.97
12 TOTAL DUE 2879.94

YOUR TAX DISTRIBUTION			YOUR TAX DISTRIBUTION		
AGENCY	RATE / CONTACT #	TAX AMOUNT	AGENCY	RATE / CONTACT #	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	2529.93	FIXED CHARGE ASSMNTS:		
VOTER APPROVED BOND:			CO MOSQUITO/RAT CTRL	(858) 694-2888	3.00
SAN DIEGO COUNTY	NET 0.00680	1.72	MIRA MESA MOUNT	(619) 533-4779	3.76
UNIFIED SCHOOL	NET 0.09575	242.34	MWD WTR STANDBY CHR	(607) 753-9864	11.50
COMMUNITY COLLEGE	NET 0.01786	45.18	CWA WTR AVAILABILITY	(858) 522-6518	10.00
METRO WATER DISTRICT	NET 0.00610	15.43			
COUNTY WTR AUTHORITY	NET 0.00075	1.70	TOTAL DISTRIBUTION AMOUNT		2879.94
TOTAL ON NET VALUE	1.12726	2851.68			

SECURED TAX BILL

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

1 PARCEL / BILL NO. 123-456-78-90
8 TAX RATE AREA 59088
9 CORTAC NO. ZRCS
10 DUE DATE 02-01-18
11 DELINQUENT AFTER 04-10-18
12 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

AMOUNT DUE FEB. 1, 2019
\$ 1439.97

LATE PAYMENT AFTER APRIL 10, 2019
\$ 1583.97

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

1 PARCEL / BILL NO. 123-456-78-90
8 TAX RATE AREA 59088
9 CORTAC NO. ZRCS
10 DUE DATE 11-01-15
11 DELINQUENT AFTER 12-10-15
12 TO PAY BOTH INSTALLMENTS BY DEC. 15 2879.94

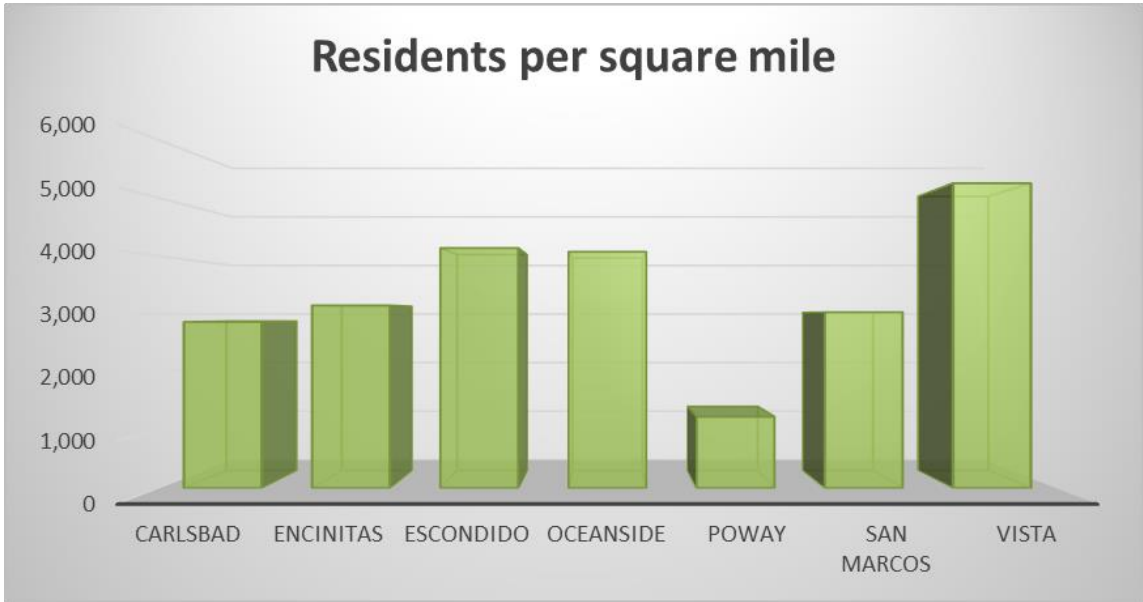
AMOUNT DUE NOV. 1, 2018
\$ 1439.97

LATE PAYMENT AFTER DEC. 10, 2018
\$ 1583.97

GENERAL FUND BALANCE DETAIL

Fund Balance (in millions)	Actual 6/30/21	Actual 6/30/22
NONSPENDABLE		
Inventory	\$ 10,000	\$ 10,000
Prepaid Items	231,676	100,115
Advances to Other Funds	1,659,371	1,659,371
Property/Land	700,000	700,000
Total Nonspendable	<u>\$ 2,601,047</u>	<u>\$ 2,469,486</u>
RESTRICTED		
Pension Stabilization (Section 115 Trust)	\$ 18,614,390	\$ 15,730,926
Total Restricted	<u>\$ 18,614,390</u>	<u>\$ 15,730,926</u>
COMMITTED		
Healthy City Fund	\$ 21,917,199	\$ 23,815,200
Total Committed	<u>\$ 21,917,199</u>	<u>\$ 23,815,200</u>
ASSIGNED		
Parks and recreation	\$ 51,241	\$ 51,241
Post employment leave	1,885,092	1,369,178
Employee compensation	500,000	452,390
Workers compensation	7,633,000	7,633,000
Infrastructure	8,064,582	11,164,767
San Luis Rey River	1,959,108	5,559,108
Revenue/economic stabilization	9,604,300	10,078,800
Oceanside Agri Tourism	50,000	50,000
PERS supplemental reserve	5,043,112	5,043,112
General and long-term planning	980,682	980,682
Other	1,603,037	1,440,147
Total Assigned	<u>\$ 37,374,154</u>	<u>\$ 43,822,425</u>
UNASSIGNED		
Unassigned	\$ 16,054,184	\$ 17,326,544
Total Unassigned	<u>\$ 16,054,184</u>	<u>\$ 17,326,544</u>
GRAND TOTAL	\$ 96,560,974	\$ 103,164,581

COMPARATIVE DATA TO SURROUNDING CITIES



CITY	Population 2022*	Square miles	Residents per square mile
Carlsbad	114,549	40.00	2,864
Encinitas	61,085	19.40	3,149
Escondido	149,799	36.20	4,138
Oceanside	171,063	42.00	4,073
Poway	48,483	39.40	1,231
San Marcos	94,530	31.19	3,031
Vista	99,835	19.00	5,254

* Department of finance January 2023

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 521 new housing units are coming to the downtown area in the next two years bringing new residents with average incomes of over \$95,116 annually. The 2022 City population estimate is 173,048, citywide average household income is \$112,195, a labor force of 77,000 people and approximately 5,443 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 4,000 people per week, and the Mission San Luis Rey continues to be a staple within the Oceanside community. In addition to recreational

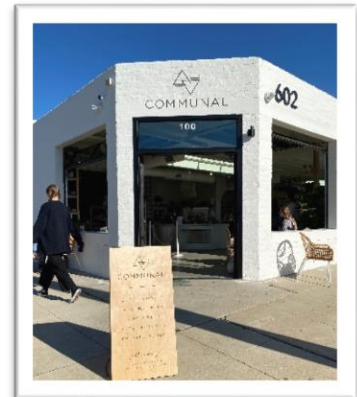
and cultural amenities, Oceanside offers a variety of visitor accommodations, including the new Mission Pacific Hotel and Seabird Resort. The world-class properties opened in Spring 2021 and adding 387 rooms to Oceanside’s hotel inventory, in addition to new fine dining and retail offerings. All of these amenities attract over 6 million visitors per year to Oceanside. Oceanside’s location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San

Diego, Point Loma Nazarene University, and the University of San Diego. Oceanside is also home to Mira Costa Community College, with more than 8,000 students per semester, the original campus, administrative center and new Community Learning Center.



Oceanside is a thriving community that provides all the conveniences of a modern city while maintaining its unique beach culture, and has become a dining destination with many breweries, wineries and high-end restaurants investing in the City. Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a distinct combination of outstanding location, reasonably-priced land and the amenities of a large city – all within a beach community. California’s main highway, Interstate 5, runs through

Oceanside, as does Highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. Oceanside’s transit center is a major transit hub for North County San Diego, which includes Breeze and various commuter buses as well as Amtrak, Coaster, Metrolink and Sprinter train service. The Oceanside Transit Center is slated for a major redevelopment project taking place over the next several years.



Oceanside’s downtown activity continues to develop with additional structured parking, high-end for-rent residential properties, 4-star resort hotel and retail developments that increase day and evening population. As new investment continues in to the City, Oceanside’s downtown area will be the destination of choice for locals and visitors alike.

* Source: Department of Finance (2022 Estimates) and Claritas Spotlight 2022

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2023	Principal Retired	Outstanding Principal June 30, 2024	FY 2023-24 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	\$ 1,468,000	\$ 745,000	\$ 1,255,000	\$ 213,000	CDBG	2028
2011 Refunding Certificates of Participation - Refunded 1998 COPS for acquisition and improvement of police and library facilities	\$ -	\$ 7,725,000	\$ -	\$ -	General Fund	2022
2013 Oceanside Public Finance Authority Refunding Certificates of Participation - Refunded 2003/1993 COPS for SLR Flood Control project and parking project	\$ -	\$ 12,126,893	\$ -	\$ -	General Fund; Water Fund; SLRR Major Water Course Fund	2023
2013 Street Light Retrofit Lease/Purchase Agreement - Provide capital for Street Light Retrofit Project	\$ 1,057,914	\$ 3,673,113	\$ 611,531	\$ 446,383	Lighting District Fund	2025
2015 Oceanside Taxable Pension Obligation Refunding Bonds - Retire unfunded liability with CA Public Employee Retirement System (CALPERS)	\$ 9,315,000	\$ 22,705,000	\$ 4,970,000	\$ 4,345,000	All City Funds	2025
2017 SDG&E Energy Efficiency On Bill Financing Program Loans -Capital for Street Light Retrofit Project	\$ 64,728	\$ 104,463	\$ 47,073	\$ 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	\$ -	\$ 11,550,000	\$ -	\$ -	Water Fund	2023
2020 Water Revenue Bonds - Acquisition and construction of various capital improvements to the Water System.	\$ 24,030,000	\$ 1,245,000	\$ 23,550,000	\$ 480,000	Water Fund	2051
2020 WIFIA Loan* - Acquisition and construction of various capital improvements to the Water System.	\$ 50,881,921	\$ -	\$ 49,330,974	\$ 1,550,947	Water Fund	2056
2021 Water Revenue Bonds - Refunding of 2013 Water Revenue Bonds	\$ 8,480,000	\$ 470,000	\$ 7,680,000	\$ 800,000	Water Fund	2033
2002 State of California Revolving Fund - San Luis Rey Wastewater Interim Expansion	\$ 8,471,856	\$ 40,301,136	\$ 5,698,213	\$ 2,773,644	Sewer Fund	2026
2013 Oceanside Public Finance Authority Sewer Revenue Refunding Bonds, Series 2013A - Refunded 2003 COPS for various Wastewater capital projects	\$ 3,375,000	\$ 11,165,000	\$ 2,755,000	\$ 620,000	Sewer Fund	2028
2010 Airport Loan From General Fund - Phase 1 consolidation of four loans; Phase 2 advanced funds for AELD settlement agreement	\$ 1,648,533	\$ 25,216	\$ 1,642,700	\$ 5,833	Airport Fund	2043
2013 Harbor Refunding Revenue Bonds - Refunded 1984, 1986 and 1994 State Dept. of Boating and Waterways Loans	\$ 105,000	\$ 1,860,000	\$ 105,000	\$ -	Harbor Fund	2023
2016 Harbor District Loan From Fleet Management Fund - Crystaliner Vessel	\$ 337,184	\$ 162,816	\$ 312,890	\$ 24,294	Harbor Fund	2036

LONG-TERM DEBT MANAGEMENT

Bond Name and Use of Funds	Outstanding Principal July 1, 2023	Principal Retired	Outstanding Principal June 30, 2024	FY 2023-24 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	\$ 7,880,000	\$ 3,295,000	\$ 7,330,000	\$ 550,000	Special Assessment	2032
2013 Community Facilities District Series A - Refunded 2001-1 Morro Hills 2002 Bonds	\$ 3,675,000	\$ 3,010,000	\$ 3,345,000	\$ 330,000	Special Assessment	2032
2014 Community Facilities District Series A - Refunded 2001-1 Morro Hills IA1 2004 Bonds	\$ 4,160,000	\$ 2,845,000	\$ 3,825,000	\$ 335,000	Special Assessment	2033
2017 Community Facilities District - Refunded 2006-1 Pacific Coast Business Park 2008 Bonds	\$ 8,025,000	\$ 1,035,000	\$ 7,770,000	\$ 255,000	Special Assessment	2038

*Outstanding Principal is an estimate of total loan amount

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

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

SUBJECT: Financial Policies	POLICY NUMBER 200-13 ADOPTED 6-6-12
--	--

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

Operating Budget Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

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

Capital Budget Policies

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

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

Fund Balance Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

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

- FB-2** The City will maintain a Healthy City Reserve Fund (see Council Policy 200-08, Fiscal Adversity and Healthy City Reserves) of at least 12 percent for the General Fund. If this amount falls below 12 percent, the City will set aside a minimum rate of 1 percent over the next three future years' General Fund budgets to meet the required reserve amount until the Healthy City Reserve Fund reaches the 12 percent minimum. The Healthy City Reserve Fund is classified as a committed fund balance.

- FB-3** Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City (see Council Policy 200-06, Capital Projects Advance Fund). The Infrastructure Reserve Fund is classified as an assigned fund balance.

- FB-4** An Economic Stabilization Reserve Fund of at least 3 percent of the General Fund is set aside for the purpose of stabilizing the delivery of City services during periods of operational budget deficits including any impact the State's budget may have on the City including the deferral of state remittances. This balance will be reviewed annually during each budget cycle. The Economic Stabilization Reserve Fund is classified as an assigned fund balance.

- FB-5** When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City's policy is to first apply committed fund balance, then assigned fund balances, and finally unassigned fund balance.

- FB-6** This policy delegates to the Financial Services Director the authority to assign unrestricted fund balance amounts where the City's intent is for those amounts to be used for specific purposes. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

- FB-7** Should a portion of any unrestricted fund balance (i.e., committed, assigned and unassigned combined) of the General Fund ever exceed an excess of 30 percent of annual revenues resulting from the previous fiscal year's operations, the City Council will consider such one-time fund balance surpluses to be used to retire existing debt and/or fund future liabilities.

OCEANSIDE CITY COUNCIL POLICY

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

Revenue Policies

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

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

OCEANSIDE CITY COUNCIL POLICY

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

Expenditure Policies

Expenditures of available resources are guided by the following policies:

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

OCEANSIDE CITY COUNCIL POLICY

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

SECTION I: PURPOSE OF DEBT POLICY

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

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

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

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

SECTION II: DEBT FINANCING OBJECTIVES

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

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

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

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

1. Long-Term Capital Improvements

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

2. Essential Vehicle and Equipment Needs

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

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

3. Refinancings/Refunding of Existing Debt

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

4. Financings on Behalf of Other Entities

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

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

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

B. TYPES OF DEBT

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

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

1. General Obligation Bonds

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

2. Certificates of Participation / Lease Revenue Bonds

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

3. Revenue Bonds

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

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

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

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

4. Pension Obligation Bonds

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

5. Tax Allocation Bonds

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

6. Land District Financing

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

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

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

7. Marks-Roos Bonds

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

8. Conduit Revenue Bonds

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

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

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

9. Tax and Revenue Anticipation Notes

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

10. Bond Anticipation Notes

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

11. Lines and Letters of Credit

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

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

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

12. Lease-Purchase Financings

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

13. State Revolving Fund Loans

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

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

14. HUD Section 108 Loan Guarantee Program

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

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

C. DEBT LIMITS

1. General Limits

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

2. General Fund Supported Debt

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

SECTION IV: DEBT STRUCTURING & ISSUANCE PRACTICES

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

A. FIXED RATE DEBT

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

B. VARIABLE RATE DEBT

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

C. USE OF DERIVATIVES & SWAPS

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

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

D. PUBLIC DEBT VS. PRIVATE PLACEMENTS

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

E. CAPITALIZED INTEREST

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

F. DEBT SERVICE RESERVE FUNDS

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

G. THIRD PARTY CREDIT ENHANCEMENT

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

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

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

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

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

H. METHOD OF BOND SALE

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

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

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

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

I. REFUNDING BONDS

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

J. CONDITIONS FOR ISSUANCE OF CONDUIT REVENUE BONDS

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

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

The minimum credit standards for Conduit Financing are as follows:

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

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

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

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

SECTION V: DEBT MANAGEMENT PRACTICES

A. INVESTMENT OF BOND PROCEEDS

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

B. CONTINUING DISCLOSURE COMPLIANCE

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

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

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

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.

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.

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

RESOLUTION NO.23-R0367-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING AN APPROPRIATION LIMIT FOR THE FISCAL YEAR 2023-24 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 2023-24, beginning July 1, 2023; and

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

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

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

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limit, as set forth in the attached Exhibit "A" is \$499,668,850 for FY 2023-24.

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

ATTACHMENT A

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

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

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 7th day of June, 2023, by the following vote:

AYES: Sanchez, Keim, Joyce, Robinson, Weiss

NAYS: None

ABSENT: None

ABSTAIN: None


MAYOR OF THE CITY OF OCEANSIDE

ATTEST:


CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

EXHIBIT "A"

CITY OF OCEANSIDE
 Schedule of Annual Appropriations and Limitation
 For Fiscal Year 2023-24

	<u>2023-24</u>
Cumulative Growth Rate	1.04%
Appropriations Limit	\$499,668,850
Projected Revenues from Proceeds of Taxes	\$139,342,966
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$360,325,884
Percentage under Appropriation Limitation	72.11%

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 \$499.67 million or 72.11% below its Gann Limit for the Fiscal Year 2023-24. 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.

RESOLUTION NO.23-R0368-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE OPERATING BUDGET FOR THE FISCAL YEAR 2023-24

WHEREAS, an Operating Budget for Fiscal Year 2023-24 has been prepared by the City Manager and presented to this Council; and

WHEREAS, this City Council has examined said Operating Budget at a workshop held on April 26, 2023, and at a public hearing on June 7, 2023, 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 2023-24, and effective as of July 1, 2023 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, 2023, and carried forward to the Fiscal Year 2023-24.

SECTION 3. That the Fiscal Year 2023-24 Operating Budgets on file with the City Manager are hereby approved.

////

////

////

ATTACHMENT B

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 7th day of June, 2023, by the following vote:

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

4 NAYS: None

5 ABSENT: None

6 ABSTAIN: None

7 
8 MAYOR OF THE CITY OF OCEANSIDE

9 ATTEST:

APPROVED AS TO FORM:

10 
11 CITY CLERK


12 CITY ATTORNEY

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE OPERATING
BUDGET FOR THE FISCAL YEAR 2023-24

RESOLUTION NO.23-R0369-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X (SALES TAX) OPERATING BUDGET FOR THE FISCAL YEAR 2023-24

WHEREAS, a Measure X Operating Budget for Fiscal Year 2023-24 has been prepared by the City Manager and presented to this Council; and

WHEREAS, the Measure X Oversight Committee (COC) has examined said Measure X Operating Budget at a meeting held on March 9, 2023, and this City Council has examined at a public hearing on June 7, 2023, 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 2023-24, and effective as of July 1, 2023 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, 2023, and carried forward to the Fiscal Year 2023-24.

SECTION 3. That the Fiscal Year 2023-24 Measure X Operating Budgets on file with the City Manager are hereby approved.

////

////

////


ATTACHMENT C

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 7th day of June, 2023, by the following vote:

3 AYES: Sanchez, Keim, JOyce, Robinson, Weiss
4 NAYS: None
5 ABSENT: None
6 ABSTAIN: None

7 
8 MAYOR OF THE CITY OF OCEANSIDE

9 ATTEST:
10 
11 CITY CLERK

APPROVED AS TO FORM:
12 
13 CITY ATTORNEY

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

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
OCEANSIDE, CALIFORNIA APPROVING THE MEASURE X
OPERATING BUDGET FOR THE FISCAL YEAR 2023-24

RESOLUTION NO.23-R0370-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR FISCAL YEAR 2023-24

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2023-24 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 26, 2023 and at a public hearing on June 7, 2023 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 2023-24, and effective as of July 1, 2023 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, 2023 and carried forward to the Fiscal Year 2023-24.

SECTION 3. That the Capital Improvements Program budget for Fiscal Year 2023-24 on file with the City Manager is hereby approved.

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

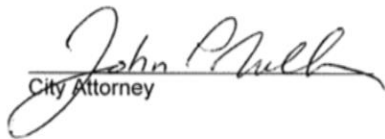
ATTACHMENT D

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 7th day of June 2023, by the following vote:

3
4 AYES: Sanchez, Keim, Joyce, Robinson, Weiss
5 NAYS: None
6 ABSENT: None
7 ABSTAIN: None

8 
9 MAYOR OF THE CITY OF OCEANSIDE

10 ATTEST:
11 
12 City Clerk

APPROVED AS TO FORM:
13 
14 City Attorney

15 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
16 OCEANSIDE, CALIFORNIA APPROVING THE CAPITAL
17 IMPROVEMENT PROGRAM BUDGET FOR FISCAL YEAR 2023-
18 24

19
20
21
22
23
24
25
26
27
28

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

RESOLUTION NO.23-R0371-1

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

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

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

WHEREAS, the staff report and the Five-Year Capital Improvement Budget FY 2023-24, includes the factual basis for the findings required by Government Code section 66001(d)(1)(A)-(D).

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

SECTION 1. The recitals above are true and correct.

SECTION 2. The annual compliance report for AB 1600 development fees for FY 2023-24 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 2023-24).
- 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.

//
//

ATTACHMENT E

- 1 C. The sources and amounts of funding anticipated to complete the financing of capital
- 2 projects have been identified and will be deposited into the appropriate account upon
- 3 receipt or during the normal CIP budget cycle.
- 4 D. The approximate date on which the funding is expected to be deposited into the
- 5 appropriate funds is set forth in the Five-Year Capital Improvement Program Budget
- 6 FY 2023-24.

7 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
8 7th day of June 2023, by the following vote:

9

10 AYES: Sanchez, Keim, Joyce, Robinson, Weiss


11 NAYS: None

12 ABSENT: None

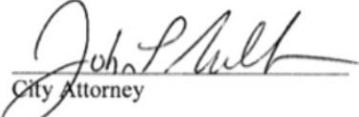
13 ABSTAIN: None

14 
15 MAYOR OF THE CITY OF OCEANSIDE

17 ATTEST:

18 
19
20 City Clerk

APPROVED AS TO FORM:

21 
22 City Attorney

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

RESOLUTION NO.23-R0372-3

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2023-24**

WHEREAS, an Operating Budget for Fiscal Year 2023-24 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 26, 2023, and at a public hearing on June 7, 2023, 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 2023-24, and effective as of July 1, 2023 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, 2023 and carried forward to the Fiscal Year 2023-24.

SECTION 3. That the Fiscal Year 2023-24 Operating Budget on file with the City Manager is hereby approved.

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

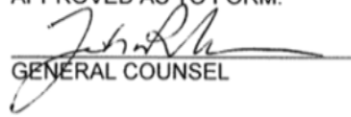
ATTACHMENT F

1 PASSED AND ADOPTED by the Community Development Commission of the City of
2 Oceanside, California, this 7th day of June, 2023, by the following vote:

3 AYES: Sanchez, Keim, Joyce, Robinson, Weiss
4 NAYS: None
5 ABSENT: None
6 ABSTAIN: None


CHAIRMAN OF THE COMMUNITY
DEVELOPMENT COMMISSION

8 ATTEST:
9 
10 SECRETARY

APPROVED AS TO FORM:
11 
GENERAL COUNSEL

12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A RESOLUTION OF THE COMMUNITY DEVELOPMENT
COMMISSION OF THE CITY OF OCEANSIDE, CALIFORNIA
APPROVING THE OPERATING BUDGET FOR THE FISCAL
YEAR 2023-24

RESOLUTION NO.23-R0373-2

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE OPERATING BUDGET FOR THE FISCAL YEAR 2023-24**

WHEREAS, an Operating Budget for Fiscal Year 2023-24 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 26, 2023, and at a public hearing on June 7, 2023, 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 2023-24, and effective as of July 1, 2023 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, 2023 and carried forward to the Fiscal Year 2023-24.

SECTION 3. That the Fiscal Year 2023-24 Operating Budget on file with the City Manager is hereby approved.

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

ATTACHMENT G


1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 7th day of June, 2023, by the following vote:

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

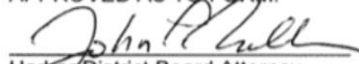
4 NAYS: None

5 ABSENT: None

6 ABSTAIN: None

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

11 ATTEST:
12 
13 SECRETARY

14 APPROVED AS TO FORM:
15 
16 Harbor District Board Attorney

17
18 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
19 OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
20 THE OPERATING BUDGET FOR THE FISCAL YEAR 2023-24
21
22
23
24
25
26
27
28

RESOLUTION NO.23-R0374-2

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
THE CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR
FISCAL YEAR 2023-24**

WHEREAS, a Capital Improvements Program Budget for Fiscal Year 2023-24 has been prepared by the Administrative Officer and presented to this Board; and

WHEREAS, this Board has examined said Capital Improvements Program Budget at a workshop held on April 26, 2023, and at a public hearing on June 7, 2023, and conferred with the Administrative Officer and various department heads; and

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

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

SECTION 1. That the Capital Improvements Program Budget, attached hereto as Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved for Fiscal Year 2023-24, and effective as of July 1, 2023 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, 2023 and carried forward to the Fiscal Year 2023-24.

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

ATTACHMENT H


1 PASSED AND ADOPTED by the Board of Directors of the Oceanside Small Craft
2 Harbor District this 7th day of June, 2023, by the following vote:

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

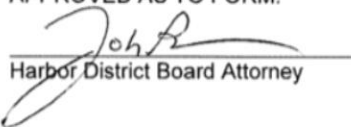
4 NAYS: None

5 ABSENT: None

6 ABSTAIN: None


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

9 ATTEST:
10 
11 SECRETARY

APPROVED AS TO FORM:

Harbor District Board Attorney

12
13
14
15
16 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
17 OCEANSIDE SMALL CRAFT HARBOR DISTRICT APPROVING
18 THE CAPITAL IMPROVEMENT PROGRAM BUDGET FOR
19 FISCAL YEAR 2023-24
20
21
22
23
24
25
26
27
28

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2023-24

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
101 GENERAL FUND	\$ 203,288,293	\$ -	\$ -	\$ -	\$ 203,288,29
103 GENERAL FUND - Measure X	19,234,414	-	-	-	19,234,41
SPECIAL FUNDS					
102 Investment Clearing	\$ 1,277,780	\$ -	\$ -	\$ -	\$ 1,277,78
204 Asset Seizure	347,000	-	-	-	347,00
212 TransNet	1,501,039	4,530,000	-	-	6,031,03
213 Gas Tax	5,085,481	-	-	-	5,085,48
217 Supplemental Law Enforcement	139,638	-	-	-	139,63
218 State Asset Seizure	6,700	-	-	-	6,70
221 Oside Lighting District	1,661,500	-	-	-	1,661,50
237 CDBG	1,756,398	-	-	-	1,756,39
241 Sunset Hills	32,530	-	-	-	32,53
242 Mission Meadows	4,376	-	-	-	4,37
243 Sunburst Homes	8,026	-	-	-	8,02
244 Douglas Park	251,509	-	-	-	251,50
246 Rancho Hermosa	42,825	-	-	-	42,82
247 Santa Fe Mesa	414,196	-	-	-	414,19
248 Del Oro Hills	557,949	-	-	-	557,94
249 Mar Lado	71,086	-	-	-	71,08
250 Guajome Ridge	70,404	-	-	-	70,40
251 Peacock Hills	34,318	-	-	-	34,31
252 Vista Del Rio	14,455	-	-	-	14,45
254 El Camino Memory Care MD Fd	5,938	-	-	-	5,93
265 SB1 RMRA Gas Tax Fd	550,000	2,413,036	-	-	2,963,03
272 State & Local Grants	1,749,487	-	-	-	1,749,48
274 Federal Grants	35,509	-	-	-	35,50
276 Other Grants	43,500	-	-	-	43,50
277 HOME Grant	6,995,918	-	-	-	6,995,91
278 Inclusionary In Lieu	935,554	-	-	-	935,55
281 CDC SA Low & Mod Housing Fund	-	-	86,999	-	86,99
282 CDC Housing Rehab Loan	-	-	399,998	-	399,99
283 CDC Housing Section 8	-	-	25,782,763	-	25,782,76
284 CDC Admin/Program Development	-	-	229,869	-	229,86
286 CDC Housing Mortgage Rev Bond	-	-	180,995	-	180,99
288 Housing Mobile Home Rent Control	325,278	-	-	-	325,27
289 CDC Hsng CalHome Prog Fd	-	-	900,000	-	900,00
Total Special Funds	\$ 23,918,394	\$ 6,943,036	\$ 27,580,624	\$ -	\$ 58,442,05

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2023-24

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
DEBT SERVICE FUNDS					
402 Ocean Ranch Corp CFD	\$ 1,701,200	\$ -	\$ -	\$ -	\$ 1,701,20
403 Pacific Coast Business Park CFD	655,438	-	-	-	655,43
420 City Debt Service	6,049,470	-	-	-	6,049,47
455 Morro Hills CFD	1,168,550	-	-	-	1,168,55
456 14 Morro Hills IA1 CFD	537,286	-	-	-	537,28
963 Oceanside Lighting Dist-DS	476,219	-	-	-	476,21
971 SA-Downtown Capital Fd	30,021	-	-	-	30,02
Total Debt Service Funds	\$ 10,618,184	\$ -	\$ -	\$ -	\$ 10,618,18
CAPITAL PROJECT FUNDS					
501 General Capital Projects	\$ 972,977	\$ 1,790,000	\$ -	\$ -	\$ 2,762,97
503 Public Facility Fees	77,000	1,612,570	-	-	1,689,57
516 Drainage DIF Fd	214,182	2,257,000	-	-	2,471,18
517 CIP - Measure X	-	9,300,000	-	-	9,300,00
561 Major Thoroughfare	5,500	2,152,350	-	-	2,157,85
562 Th-Fare/Traffic Signal DIF Fd	706,636	900,366	-	-	1,607,00
581 GF Community Facilities CIP	295,000	655,550	-	-	950,55
596 Municipal Golf Course Improv	322,160	-	-	-	322,16
598 Park Fees	196,469	5,159,567	-	-	5,356,03
Total Capital Projects Funds	\$ 2,789,924	\$ 23,827,403	\$ -	\$ -	\$ 26,617,32
ENTERPRISE FUNDS					
711 Water Operating	\$ 68,645,898	\$ -	\$ -	\$ -	\$ 68,645,89
712 Water F/A Replacement	1,572,862	3,874,917	-	-	5,447,77
715 Water Connection Fees	-	48,317	-	-	48,31
717 Water Debt Service	4,316,693	-	-	-	4,316,69
721 Sewer Operating	30,067,598	-	-	-	30,067,59
722 Sewer F/A Replacement	1,793,064	23,235,785	-	-	25,028,84
727 Sewer Debt Service	10,169,172	-	-	-	10,169,17
731 Solid Waste Disposal	9,728,843	-	-	-	9,728,84
741 Airport	95,783	-	-	-	95,78
742 Airport Debt Service	89,198	-	-	-	89,19
751 Harbor	-	410,000	-	9,004,265	9,414,26
Total Enterprise Funds	\$ 126,479,111	\$ 27,569,019	\$ -	\$ 9,004,265	\$ 163,052,39

EXHIBIT A

CITY OF OCEANSIDE
 Appropriations by Agency
 Proposed FY 2023-24

	Council		CDC Operating	Harbor Operating	Total
	Operating	Capital			
DEBT SERVICE FUNDS					
402 Ocean Ranch Corp CFD	\$ 1,701,200	\$ -	\$ -	\$ -	\$ 1,701.20
403 Pacific Coast Business Park CFD	655,438	-	-	-	655.43
420 City Debt Service	6,049,470	-	-	-	6,049.47
455 Morro Hills CFD	1,168,550	-	-	-	1,168.55
456 14 Morro Hills IA1 CFD	537,286	-	-	-	537.28
963 Oceanside Lighting Dist-DS	476,219	-	-	-	476.21
971 SA-Downtown Capital Fd	30,021	-	-	-	30.02
Total Debt Service Funds	\$ 10,618,184	\$ -	\$ -	\$ -	\$ 10,618.18
CAPITAL PROJECT FUNDS					
501 General Capital Projects	\$ 972,977	\$ 1,790,000	\$ -	\$ -	\$ 2,762.97
503 Public Facility Fees	77,000	1,612,570	-	-	1,689.57
516 Drainage DIF Fd	214,182	2,257,000	-	-	2,471.18
517 CIP - Measure X	-	9,300,000	-	-	9,300.00
561 Major Thoroughfare	5,500	2,152,350	-	-	2,157.85
562 Th-Fare/Traffic Signal DIF Fd	706,636	900,366	-	-	1,607.00
581 GF Community Facilities CIP	295,000	655,550	-	-	950.55
596 Municipal Golf Course Improv	322,160	-	-	-	322.16
598 Park Fees	196,469	5,159,567	-	-	5,356.03
Total Capital Projects Funds	\$ 2,789,924	\$ 23,827,403	\$ -	\$ -	\$ 26,617.32
ENTERPRISE FUNDS					
711 Water Operating	\$ 68,645,898	\$ -	\$ -	\$ -	\$ 68,645.89
712 Water F/A Replacement	1,572,862	3,874,917	-	-	5,447.77
715 Water Connection Fees	-	48,317	-	-	48.31
717 Water Debt Service	4,316,693	-	-	-	4,316.69
721 Sewer Operating	30,067,598	-	-	-	30,067.59
722 Sewer F/A Replacement	1,793,064	23,235,785	-	-	25,028.84
727 Sewer Debt Service	10,169,172	-	-	-	10,169.17
731 Solid Waste Disposal	9,728,843	-	-	-	9,728.84
741 Airport	95,783	-	-	-	95.78
742 Airport Debt Service	89,198	-	-	-	89.19
751 Harbor	-	410,000	-	9,004,265	9,414.26
Total Enterprise Funds	\$ 126,479,111	\$ 27,569,019	\$ -	\$ 9,004,265	\$ 163,052.39

AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
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
CalPERS	California Public Employee Retirement System
CAO	City Attorney's Office
CCE	Community Choice Energy
CCI	Catalytic Converter Initiative
CDBG	Community Development Block Grant
CDC	Community Development Commission
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Team
CESA	Clean Energy States Alliance
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
CRR	Community Risk Reduction
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
EJTF	Elder Justice Taskforce
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
HR	Human Resources
HUD	Housing Urban Development
IRS	Internal Revenue System
IT	Information Technologies
JAG	Justice Assistance Grant
LIHWAP	Low Income Household Water Assistance Program
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
NICB	National Insurance Crime Bureau
NPDES	National Pollutant Discharge Elimination System
NVA	Network Video Recorder
OCC	Oceanside City Code
OCEA	Oceanside City Employees' Association
OES	Office of Emergency Services
OFA	Oceanside Firefighters' Association
OFD	Oceanside Fire Department
OFMA	Oceanside Fire Management Association
OLDCC	Office of Local Defense Community Cooperation
OMSEA	Oceanside Marine Safety Employees' Association
OPARC	Oceanside Parks & Recreation Community Foundation
OPD	Oceanside Police Department
OPOA	Oceanside Police Officers' Association
OPOA-NS	Oceanside Police Officers' Association (Non-Sworn)
OPMA	Oceanside Police Management Association
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
PIO	Public Information Officer

POST	Police Officer Standards and Training
PPE	Personal Protective Equipment
QWEL	Qualified Water Efficient Landscaper
READS	Regional eBook & Audiobook Download System
RDO	Rancho Del Oro
RFP	Request for Proposal
RFQ	Request for Qualifications
RWQCB	Regional Water Quality Control Board
SANDAG	San Diego Association of Governments
SDCWA	San Diego County Water Authority
SDG&E	San Diego Gas & Electric
SLRWRF	San Luis Rey Water Reclamation Facility
SMH	South Morro Hills
SONGS	San Onofre Nuclear Generating Station
STEAM	Science, Technology, Engineering, Arts & Math
STR	Short-Term Rental
SVPP	Senior Volunteer Patrol Program
TMC	Transportation Management Center
TPA	Third Party Administrator
TSU	Traffic Safety Unit
TTD	Temporary Total Disability
TOT	Transient Occupancy Tax
UAV	Unmanned Aerial Vehicle
WAF	Web Application Firewalls
WCE	Western Council of Engineers
WIFIA	Water Infrastructure Finance and Innovation Act
YMCA	Young Men's Christian Association
YTM	Yield to Maturity

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

Budget Adjustment – This is a transfer between line items that does not change the total appropriated amount within a fund and does not 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.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure – The actual payment for goods and services.

Facebook – An online social media website launched in 2004.

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

Ordinance – A formal legislative enactment by the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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