

# City of Oceanside

## *Office of the City Manager*

### **Memorandum**

To: Honorable Mayor and City Councilmembers

From: Peter A. Weiss, City Manager

Date: January 8, 2009

Subject: Financial Forecast

I am presenting for your review the City's five year Financial Forecast as of January 2009. The Financial Forecast is based upon current economic and fiscal information and takes a forward look at the City's General Fund revenues and expenditures for a 5-year period. The Financial Forecast projects a snapshot of the fiscal results of continuing the City's current service levels and policies, and based on past decisions and current economics.

Based on the projected revenues and anticipated expenditures, the City faces potential structural deficits. However, as a result of the City's past fiscal planning, the City is fiscally stable for the current Fiscal Year and the impacts for the future can be effectively managed.

The impact of the national and state economic situation is now impacting local governments. Property taxes, formerly a stable and reliable source of revenue with positive growth for the City, are experiencing a decline for the first time in over 25 years. Additionally, all other City revenues are forecasted to decline or remain stagnant for the next few years, including: sales taxes, hotel taxes, developer related fees and permits, investment earnings and rents and leases.

For the current fiscal year, the City had made sufficient budget adjustments to minimize the impact of anticipated falling revenues, including eliminating seventeen positions. Staff expects the City will end the FY 08-09 budget with a \$147,000 surplus, though the actual amount should increase as a result of not filling vacant positions. Although the City's revenues are projected to remain stagnant, the City's expenditures are projected to

grow an average of \$3.5 million per year over the next few years primarily due to employee salary and benefit increases. The combination of stagnant revenue streams with increasing expenditures, left uncorrected, could result in a \$3.7 million operating deficit for FY 09-10 and continuing larger deficits over the next few years.

It is unlikely that the City will be able to implement new revenue streams to affect the projected deficit for FY 09-10. Consequently, in order to remain fiscally stable, the City will need to reduce expenditures. We have already implemented a selective hiring freeze for all employees, including management level employees and will continue that effort. We are also in the process of assessing the organizational structure within each department for potential cost savings associated with the elimination of management level positions and collapsing or consolidating programs.

The key to the City's long term fiscal stability will be to reduce the City's expenditures. The City's primary expenditure cost centers are associated with employee salaries and benefits. Approximately 70% of the City's General Fund budget is allocated to salaries and benefits. The City had previously developed contingency plans to address anticipated budget impacts for this current fiscal year. Those contingency plans are in the process of being updated and will address the systematic reduction or elimination of programs, services and associated personnel costs, and the potential restructuring of employee salaries and benefits.

I will be meeting with the various bargaining unit representatives, as well as with employee groups to provide information regarding the forecast and to solicit input, suggestions and support for any reduction programs that may be needed to address our long term issues.

Staff will be presenting a budget update to the Council at the February 4, 2009, Council meeting. The budget update will include a discussion on potential cost saving strategies for the balance of FY 08-09. Staff is also preparing for budget workshops in April and May 2009, that will include plans for addressing the FY 2009-10 deficit.

If you have any questions or would like an individual briefing on the Forecast, please contact Teri Ferro or myself.

Attachment

cc: Department Directors

City of  
**Oceanside**



General Fund  
Financial Forecast  
Fiscal Years 2008-2015

as of January 2009





## **General Fund Financial Forecast Fiscal Years 2008-2015**

**Mayor  
Jim Wood**

**Deputy Mayor  
Rocky Chavez**

**Council Members  
Jack Feller  
Jerome Kern  
Esther Sanchez**

**City Manager  
Peter A. Weiss**

**Director of Financial Services  
Teri Ferro**

**January 2009**

## General Fund Financial Forecast: Executive Summary

January 2009

### PURPOSE OF THE FORECAST

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

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

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

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.

### SUMMARY

Our nation and state is experiencing a recession and local economists from Burnham-Moores Center for Real Estate (University of San Diego), Anderson School of Management (University of California @ Los Angeles), and Beacon Economics foresee a weak recovery over the next several years. What started as a problem related to real estate, spread into the financial system. Problems in the housing and financial markets in turn have impacted the rest of the economy, including retail and auto sales, home sales, loss of jobs, and an overall decline in the consumer confidence index for San Diego County.

The impact of our national and state economy has trickled down to the City of Oceanside. Property taxes, formerly a stable and reliable source of revenue with positive growth for the City, are experiencing a decline for the first time in over 25 years. We can expect to see overall declining or stagnating property values through at least Year 2 (FY 11/12).

All other City revenues are forecasted to decline or remain stagnant through Year 2 (FY 11/12) including sales taxes, hotel taxes, developer-related fees and permits, investment earnings, rentals and leases, etc.

The following table shows the projected percentage change in the general fund revenue, with a decline of approximately one

percent in FY 09/10 and FY 10/11. A modest increase of 1.3% is forecasted for Year 2 which assumes the economy turns around. Years 3-5 reflect new commercial and hotel businesses in Oceanside.

Percentage Change in Annual Revenue from Prior Fiscal Year						
Adopted FY 08/09	Proposed FY 09/10	Year 1 10/11	Year 2 11/12	Year 3 12/13	Year 4 13/14	Year 5 14/15
3.48%	-0.88%	-0.96%	1.31%	3.22%	4.83%	3.29%

Expenditures are forecasted to grow approximately three percent annually, which assumes no change in the current service level or staffing.

Without further budget adjustments or corrections, a deficit is projected for next fiscal year (FY 09/10) of approximately \$3.7 million, and will continue to grow annually. The “budget gap” between revenues and expenditures is 3% in FY 09/10 and grows as high as 10+% starting in Year 2.

**KEY POINTS**

- The financial forecast does not address any adverse budget impacts from State or Federal actions.
- Staffing and operational costs for new CIP projects (aside from the Senior Center) and/or services are not included in the financial forecast. The City is moving ahead with the El Corazon project and future costs and

funding will have to be identified for staffing, operational, and maintenance costs.

- The Human Resources Department has identified that approximately 26% of the existing work force is eligible for retirement in July 2009. The financial forecast does not address any retirements, staffing consolidations, or retirement payouts.
- The financial forecast will be updated on a bi-annual basis to accommodate adjustments in economic trends.

**CONTRIBUTORS**

Thanks to the following staff members for their review and support in preparing this document: David Avalos, Tracey Bohlen, Sheri Brown, George Buell, Carol Bunt, Doug Eddow, Brian Kammerer, Michele Lund, Jane McVey, and Teri Shoemaker.

CITY OF OCEANSIDE  
 FINANCIAL FORECAST - GENERAL FUND  
 Based on Approved FY 08/09 Budget

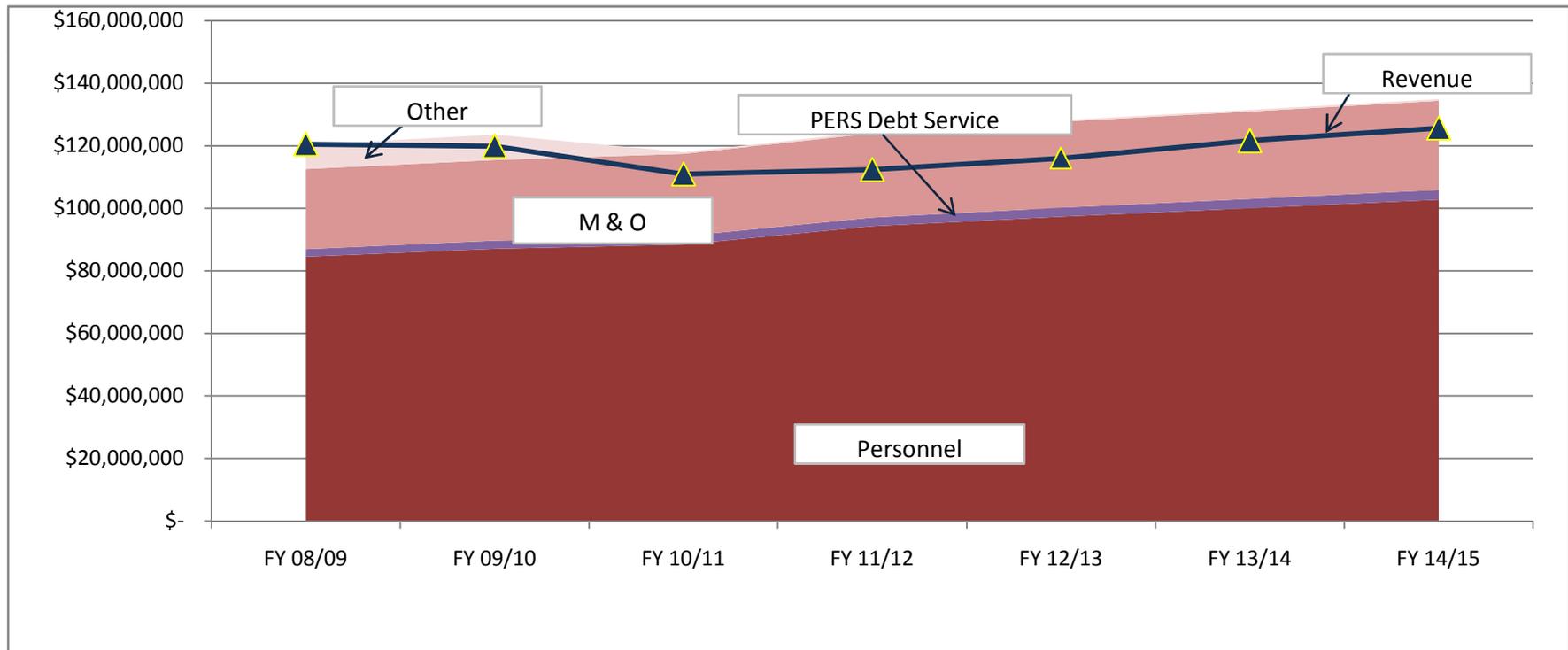
	APPROVED		PROPOSED Revised FY 09/10	FIVE-YEAR FORECAST				
	Base Year	Second Year		PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	FY 08/09	FY 09/10		Year 1 FY 10/11	Year 2 FY 11/12	Year 3 FY 12/13	Year 4 FY 13/14	Year 5 FY 14/15
<b>REVENUES</b>								
Property Taxes	50,867,500	53,648,600	51,566,800	50,810,800	51,816,000	53,046,200	54,470,200	55,912,200
Sales & Use Taxes	20,061,700	20,061,700	19,884,700	19,911,400	20,153,700	22,192,700	24,174,000	26,115,800
All Other Taxes	12,225,100	13,144,200	12,242,800	12,616,800	12,744,500	13,001,800	15,109,200	15,626,300
Licenses & Permits	1,021,000	1,144,000	977,100	977,100	977,100	977,100	977,100	977,100
Fines & Forfeitures	4,645,000	4,739,000	4,690,800	4,690,800	4,690,800	4,690,800	4,690,800	4,690,800
Use of Money & Property	6,337,100	6,169,750	5,507,100	5,007,000	5,007,000	5,007,000	5,007,000	5,007,000
Intergovernmental	2,118,900	2,350,900	995,900	700,900	700,900	700,900	700,900	700,900
Charges for Services	7,909,681	8,151,000	8,071,900	8,148,600	8,227,800	8,309,200	8,393,200	8,479,500
Interfund Transfers	15,118,629	15,742,900	15,742,900	7,878,500	7,878,500	7,891,100	7,904,000	7,917,300
Other Revenues	221,000	221,000	221,000	221,000	221,000	221,000	221,000	221,000
<b>Total Revenues</b>	<b>120,525,610</b>	<b>125,373,050</b>	<b>119,901,000</b>	<b>110,962,900</b>	<b>112,417,300</b>	<b>116,037,800</b>	<b>121,647,400</b>	<b>125,647,900</b>

CITY OF OCEANSIDE  
 FINANCIAL FORECAST - GENERAL FUND  
 Based on Approved FY 08/09 Budget

	APPROVED		PROPOSED Revised FY 09/10	FIVE-YEAR FORECAST				
	Base Year FY 08/09	Second Year FY 09/10		PROJECTED Year 1 FY 10/11	PROJECTED Year 2 FY 11/12	PROJECTED Year 3 FY 12/13	PROJECTED Year 4 FY 13/14	PROJECTED Year 5 FY 14/15
<b>EXPENDITURES</b>								
Personnel - Wages & Benefits	74,113,746	77,963,800	77,963,800	81,017,700	86,869,500	89,699,300	92,101,500	94,575,700
Personnel - Overtime, Extra Help, Other	6,965,986	7,384,200	7,384,200	7,605,700	7,833,900	8,068,900	8,311,000	8,560,300
Personnel - Vacancy Factor	-	-	(2,000,000)	(4,050,900)	(4,343,500)	(4,485,000)	(4,605,100)	(4,728,800)
<i>Subtotal Personnel Costs</i>	<i>81,079,732</i>	<i>85,348,000</i>	<i>83,348,000</i>	<i>84,572,500</i>	<i>90,359,900</i>	<i>93,283,200</i>	<i>95,807,400</i>	<i>98,407,200</i>
Maintenance & Operations	14,992,499	15,050,300	15,050,300	15,351,300	15,658,300	15,971,500	16,290,900	16,616,700
Capital Outlay	85,000	130,000	130,000	-	-	-	-	-
Debt Service	537,875	541,300	541,300	541,300	541,300	541,300	541,300	541,300
Interfund Service Charges/Transfers								
Interfund Personnel - Wages & Bens	3,320,857	3,625,900	3,625,900	3,734,700	3,846,700	3,962,100	4,081,000	4,203,400
Interfund Personnel - OT/Xtra/Other	115,467	116,000	116,000	119,500	123,100	126,800	130,600	134,500
Interfund O&M	10,620,607	10,794,700	10,794,700	11,010,600	11,230,800	11,455,400	11,684,500	11,918,200
Interfund PERS Debt Service	2,485,580	2,588,300	2,588,300	2,691,800	2,799,500	2,911,500	3,028,000	3,149,100
Interfund General Admin	7,140,875	7,864,600	7,864,600	-	-	-	-	-
Cost Sharing/Fund Transfers		(481,500)	(481,500)	(481,500)	(481,500)	(481,500)	(481,500)	(481,500)
GASB 45	-	-	-	369,000	369,000	369,000	369,000	369,000
New Senior Center (CIP Project)	-	-	-	100,000	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>120,378,492</b>	<b>125,577,600</b>	<b>123,577,600</b>	<b>118,009,200</b>	<b>124,547,100</b>	<b>128,239,300</b>	<b>131,551,200</b>	<b>134,957,900</b>
<b>Surplus/(Shortfall)</b>	<b>147,118</b>	<b>(204,550)</b>	<b>(3,676,600)</b>	<b>(7,046,300)</b>	<b>(12,129,800)</b>	<b>(12,201,500)</b>	<b>(9,903,800)</b>	<b>(9,310,000)</b>

## City of Oceanside General Fund Financial Forecast Revenue & Expenditure Comparison Graph

	APPROVED Base Year FY 08/09	PROPOSED Revised FY 09/10	PROJECTED Year 1 FY 10/11	PROJECTED Year 2 FY 11/12	PROJECTED Year 3 FY 12/13	PROJECTED Year 4 FY 13/14	PROJECTED Year 5 FY 14/15
Revenues	120,525,610	119,901,000	110,962,900	112,417,300	116,037,800	121,647,400	125,647,900
Personnel	84,516,056	87,089,900	88,426,700	94,329,700	97,372,100	100,019,000	102,745,100
PERS Debt Service	2,485,580	2,588,300	2,691,800	2,799,500	2,911,500	3,028,000	3,149,100
M & O	25,613,106	25,845,000	26,361,900	26,889,100	27,426,900	27,975,400	28,534,900
Other	7,763,750	8,054,400	528,800	528,800	528,800	528,800	528,800



## General Fund Financial Forecast: Summary of Major Assumptions

### DEMOGRAPHIC TRENDS

**Population** – Oceanside’s 2008 population per the California Department of Finance is 178,806. SANDAG estimates Oceanside’s population in 2020 to be 196,482. As noted in the Economic Sustainability Study (Oceanside EDC, March 2008), the City’s growth rate is slowing down as the land supply shrinks without diversification. Consequently, the forecast assumes an annual population growth rate of 0.5%.

**Inflation** – the City monitors the Consumer Price Index for All Urban Consumers (CPI-U), semi-annual average for San Diego, CA, as reported by the US Department of Labor. The most recent data as of July 2008 reflects a CPI of 3.3%. The City’s financial forecast uses a flat 3% inflation index where applicable.

### REVENUES

**Property Tax** – along with every other city in the state and country, Oceanside is experiencing a financial ripple effect from the distressed housing market. The median sales price of single family residential properties is down over 25% from the peak sales price in 2005. Home sales are down from 2007 levels, and the City’s foreclosure rate averages 0.73% (compared to 0.46% for San Diego County). The County Assessor has enacted Prop 8 reductions in January 2008, and is expected to enact a second wave of Prop 8 reductions in

January 2009 to further reduce taxable values on properties that sold at the peak of the market in 2005, 2006, and 2007. There will not be a 2% CPI adjustment for many properties resulting in an appearance of non-growth where home prices are continuing to fall or those purchased last year were over-valued. Additionally, there are currently 860+ City-wide appeals pending to reduce property values on file at the County Assessor’s office, including Genentech Inc., PK II El Camino North LP, and MRD Realty. Homeowners who sell their properties for less than previously assessed values are eligible for refunds, which are referred to as “negative supplemental apportionments”.

The City of Oceanside contracts with HdL Coren & Cone for property tax management services. They have provided a preliminary estimate of the City’s property tax revenues for FY 09/10 which takes into consideration all the factors mentioned above. Their estimate reflects a 1.33% overall reduction.

The financial forecast has used a 1.5% reduction for FY 09/10 and an additional 1.5% reduction for Year 1 (FY 10/11). Years 2-5 reflect the 2% CPI growth in property taxes. The VLF in-lieu portion of the property taxes has also been modified by the same formula. Supplemental taxes have been reduced by two-thirds in FY 09/10 to offset any negative supplemental apportionments, with a modest 2% growth thereafter.

Additional increases to the property taxes are cautiously included in Years 3-5 (FY 12/13 through 14/15) to reflect a phasing in of new businesses including Costco, S.D. Malkin Resort Hotel, and Oceanside Pavillion.

**Sales & Use Tax** – sales taxes for FY 08/09 were budgeted at 1% less than the prior fiscal year. As of September 30<sup>th</sup>, the City is on track with sales tax projections. In light of the state and local economy, it is anticipated that consumer purchases will remain minimal and the financial forecast anticipates a one percent increase starting in Year 2 (FY 11/12). These projections take into consideration the closing of several businesses such as Mervyn's, Flying Bridge Restaurant, and Longs. Cautious increases in Years 3-5 (FY 12/13 through 14/15) reflect a phasing in of new businesses including Costco and Oceanside Pavillion.

**All Other Taxes** – card room taxes are imposed on the one card room business in Oceanside, Oceans 11. The municipal code allows them to have 56 tables, but they only pulled permits for 50 tables and there are no projections for them to increase the number in the foreseeable future. Over the years this was a very popular form of entertainment, but it is dropping off. While this is one of the "sin" businesses that seem to do better in poor economic times, the City's receipts indicate that this is not happening. The City's financial forecast is projecting these revenues to remain flat.

The transient occupancy tax (TOT or hotel tax) assumes no growth for existing hotels until Year 3 (FY 12/13) at which time a 2% growth rate is projected. CJK International is building a 110 room hotel located on Carmelo Drive which is scheduled to open in fall 2009. The S.D. Malkin Resort Hotel is

undergoing the planning and environmental process. This 289 room facility will be located at Pier View Way & Pacific Street. The financial forecast projects one-third of this project to start providing revenue to the City in Year 4 (FY 13/14).

Franchise taxes are received on electric, gas and cable services. The financial forecast assumes a 3% inflation index on these revenues.

Business licenses will remain flat until Year 3 (FY 12/13) when it is anticipated that Costco and Oceanside Pavilion will open and contribute to this revenue source.

**Licenses & Permits** – a majority of licenses and permits are development related, with the largest portion for building permits. The City reduced revenue projections for these revenues by 30% for FY 08/09 to accommodate the decline in local building activity. Future forecasts reflect an additional 5% reduction for FY 09/10 and remaining flat thereafter.

**Fines & Forfeitures** – the majority of these revenues collected by the City are for parking citations, as well as other traffic fines. The City saw a spike in revenue for parking citations the past few years due to Council approving an increase in the fines. The financial forecast does not anticipate any further increase in fines, consequently the revenue is forecasted to remain flat in future years.

**Use of Money & Property** – the interest rate on the City's investment portfolio has dropped below 4% this fiscal year, and the national financial market does not appear to have any positive gains for the next several years. The City's financial forecast assumes that the general fund cash balances remain

at the same level, but will be impacted by lower interest rates for the next several years.

The City has several property leases, and while a number of them have CPI escalation clauses in their agreements, a significant amount of revenue collected is based on percentage rents without such clause. Due to the severity of the economic down turn, any additional revenue the City would derive from CPI escalation would most likely be offset by a reduction in percentage rent payments. The financial forecast is assuming future revenues to remain constant with the current year's estimates.

**Intergovernmental** – allocation of motor vehicle license fees (MVLFF) by the State to local cities was changed by law in July 2004. Of all MVLFF funds collected by the state, cities are last in the “totem pole” of distribution. Due to the decline in MVLFF payments to the state, the amount allocated to cities for the past several months has been zero. Oceanside will not be forecasting for this revenue based on the dire state budget conditions.

Various federal and state grants are considered intergovernmental revenues, but the uncertainty of their funding and/or the City's eligibility to receive them, leads us to remove them from the financial forecast.

**Charges for Services** – plan checks and inspections are development-related, and as noted under “licenses & permits”, the financial forecast is reducing these revenues by an additional 5% for FY 09/10 and remaining flat thereafter.

Reimbursement for utility services reflects a 3% annual increase to keep pace with the rising personnel costs to provide this service.

**Interfund Transfers** – the most significant adjustment in this revenue category is the elimination of “general administrative charges” from the general fund. A policy will be formalized prior to Year 1 (FY 10/11) to address which funds will pay the general administrative charge (i.e. enterprise funds, CIP projects, grants, etc.) and the amount. The reduction of this revenue (approximately \$7.9 million in Year 1 – FY 10/11) is offset by a corresponding reduction in the general fund expenditure “interfund service charges” category.

There is no change forecasted for the other three interfund transfers: utilities “in lieu of tax”, gas tax, or LLMAD 2-91 funds.

**Other Revenues** – no change in this category. Forecasts remain flat in future years.

## EXPENDITURES

**Personnel Wages & Benefits** – there are 743 budgeted positions in the general fund for FY 08/09. The forecast assumes one new maintenance worker for the Senior Center in Year 1 (FY 10/11) but no other change in the number of budgeted personnel thereafter.

Financial projections for wages and benefits include all terms and conditions as stated in existing Memorandums of Understanding (MOU). Upon expiration of the MOU's,

assumptions for each bargaining group include a 3% increase in wages each year. Health insurance costs (including dental and vision) are projected to increase 10% annually starting in Year 1 (FY 10/11). Various disability insurances are projected to increase 3.5% annually starting in Year 1 (FY 10/11), while life insurance for that same time period will increase 8% annually.

The PERS retirement cost for non-safety employees was originally budgeted at 14.8% for FY 09/10 to address the cost of the 2.7% @ 55 plan. The updated actuarial from PERS has modified that amount to 15.209%. This equates to an additional \$200,000/year which is included in the financial forecast. In addition, CalPERS has been experiencing significant reductions in its investment portfolio. A few years ago, CalPERS switched its contribution formula to a 15-year “smoothing” process that averaged returns in an effort to prevent large changes to cities’ contribution rates. However, assuming there is a continued decline of their portfolio performance, they may need to increase the contribution rate between 2-5% beginning Year 1 (FY 10/11). The City’s financial forecast has included a 4% annual increase starting in Year 1, which equates to approximately \$3.3 million.

**Personnel Overtime, Extra Help, Buyouts, Etc.** – this category of expenditures has been forecasted with a 3% annual increase.

**Personnel Vacancy Factor** – a 5% vacancy factor has been included in the financial forecast for Years 1-5. This assumes a delay in recruiting and filling vacant positions. There are currently 40 vacant general fund positions, with a majority of them in public safety (i.e. police and fire recruits). While this is

not a budgeted item for FY 09/10, inclusion of this factor identifies potential salary savings for cash flow purposes.

**Maintenance & Operations** – expenditures in this category includes such items as professional & contractual services, equipment maintenance & rental, memberships & subscriptions, training, utilities and a variety of other costs for departments funded by the general fund. All maintenance and operational costs have been inflated 2% each year (less than the CPI index).

**Capital Outlay** – no capital outlay has been forecasted.

**Debt Service** – this reflects the general fund portion of the debt service payments on the 1993/2003 Refunding Certificate of Participation for City Hall. Debt service payments will continue until the year 2023.

**Interfund Service Charges/Transfers** – the City has four internal service funds which provide services to the City as a whole. Each department budgets a portion of their operating budget to pay for these services which include risk management, fleet management, information services, and city building services. Collectively they are known as “interfund service charges.”

The four internal service funds consist of personnel costs specific to those funds. The personnel assumptions are the same as identified previously.

Each internal service fund has its own maintenance & operational costs. The M&O assumptions are the same as previously identified.

A portion of the 2005 Pension Obligation Bonds is funded by the general fund, allocated on the number of employees in that fund. The debt service on this bond increases annually by 4%.

The general admin allocation has been eliminated, with a corresponding reduction on the revenue side, pending the formalization of a policy regarding this allocation. The general admin allocation will continue to be applicable to all other non-general funds.

**GASB 45** – effective July 2007, the City was required to comply with GASB 45 regarding other post employment benefits (known as OPEB) cost and their unfunded actuarial accrued liability for past service. An actuarial performed on 12/15/07 has determined the Annual Required Contribution (ARC) to be approximately \$615,900. The City is currently contributing \$246,900, and will be required to contribute an additional \$369,000. This additional amount has been included in the financial forecast for the next 20 years.

**New Senior Center (CIP)** – this project, located at El Corazon, is slated for public opening in summer 2009. The FY 08/09 budget includes funding for staff and operating costs, but funding was not included for maintenance of the facility. Public Works would require an additional maintenance worker and associated costs, so \$100,000 has been included in the forecast.

## FUND BALANCE

In accordance with the Healthy City Reserve Fund Policy #200-08, the general fund reserve balance is maintained at a minimum of 12 percent of the general fund operating expenditures. In addition, the undesignated reserve balance available for future capital projects or other city projects/services is approximately \$4.7 million as of June 30, 2008.

**CITY OF OCEANSIDE  
GENERAL FUND BALANCES (i.e. Reserves)**

<b>Reserves (in millions)</b>	<b>Actual <u>6/30/2005</u></b>	<b>Actual <u>6/30/2006</u></b>	<b>Actual <u>6/30/2007</u></b>	<b>Actual <u>6/30/2008</u></b>
Advances & Prepaid	\$ 3.700	\$ 3.702	\$ 3.740	<b>\$ 3.607</b>
Healthy City	\$ 9.000	\$ 9.740	\$ 11.500	<b>\$ 14.500</b>
Economic Stabilization	\$ 4.100	\$ 4.100	\$ 1.800	<b>\$ 5.800</b>
Capital Projects	\$ 13.500	\$ 13.500	\$ 20.740	<b>\$ 15.505</b>
Undesignated	<u>\$ 11.279</u>	<u>\$ 14.318</u>	<u>\$ 12.163</u>	<u><b>\$ 4.712</b></u>
Grand Total	\$ 41.579	\$ 45.360	\$ 49.943	<b>\$ 44.124</b>

**CITY OF OCEANSIDE  
DETAILED FIVE-YEAR GENERAL FUND REVENUE FORECAST  
Fiscal Years 2010-2015**

	Approved Base Year FY 08-09	Approved Second Year FY 09-10	Proposed Revised FY 09-10	Year 1 Projection FY 10-11	Year 2 Projection FY 11-12	Year 3 Projection FY 12-13	Year 4 Projection FY 13-14	Year 5 Projection FY 14-15
<b>Taxes</b>								
Property Taxes - Supplemental Current Secured	1,500,000	1,500,000	500,000	492,500	502,400	512,400	522,600	522,600
Property Taxes - Supplemental Current Unsecured	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Property Taxes - Current Secured	32,349,400	34,612,200	34,093,000	33,581,600	34,253,200	35,143,300	36,220,400	37,319,000
Property Taxes - Current Unsecured	1,314,900	1,354,400	1,334,100	1,314,100	1,340,400	1,367,200	1,394,500	1,422,399
Property Taxes - Supplemental Delinquent Secured	175,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
Property Taxes - Supplemental Delinquent Unsecured	7,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Property Taxes - Prior Year Secured	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
Property Taxes - Prior Year Unsecured	-	-	-	-	-	-	-	-
Property Taxes - In Lieu	14,576,800	15,014,100	14,471,800	14,254,700	14,539,800	14,830,600	15,127,200	15,429,700
Property Taxes - Tax Increment Pass Thru	584,400	614,900	614,900	614,900	627,200	639,700	652,500	665,500
<i>Subtotal Property Taxes</i>	<b>50,867,500</b>	<b>53,648,600</b>	<b>51,566,800</b>	50,810,800	51,816,000	53,046,200	54,470,200	55,912,200
Sales & Use Taxes - County	13,363,800	13,363,800	13,363,800	13,400,800	13,554,900	15,021,200	16,444,900	17,827,100
Sales & Use Taxes - Proposition 172	1,769,800	1,769,800	1,592,800	1,568,900	1,600,300	1,632,300	1,664,900	1,714,800
Sales & Use Taxes - Tax Compensation	4,928,100	4,928,100	4,928,100	4,941,700	4,998,500	5,539,200	6,064,200	6,573,900
<i>Subtotal Sales &amp; Use Taxes</i>	<b>20,061,700</b>	<b>20,061,700</b>	<b>19,884,700</b>	19,911,400	20,153,700	22,192,700	24,174,000	26,115,800
Transient Occupancy Tax	3,319,400	3,853,500	3,503,500	3,753,500	3,753,500	3,828,600	5,714,600	6,004,600
Franchise Fees - SDG&E	1,854,860	1,905,100	1,905,100	1,962,300	2,021,200	2,021,200	2,081,800	2,144,300
Franchise Fees - Cox Communications	2,173,640	2,227,300	2,227,300	2,294,100	2,362,900	2,433,800	2,506,800	2,582,000
Franchise Fees - Southern CA Gas Company	3,400	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Franchise Fees - Kinder Morgan	13,400	13,700	13,700	13,700	13,700	13,700	13,700	13,700
Franchise Fees - AT&T Telecomm	-	-	-	-	-	-	-	-
Cardroom Taxes & Fees	1,525,300	1,745,300	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Business License Taxes	2,724,100	2,778,700	2,778,700	2,778,700	2,778,700	2,859,700	2,915,700	2,971,700
Business License Penalties	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Real Property Transfer Tax	606,000	612,100	606,000	606,000	606,000	636,300	668,100	701,500
<i>Subtotal All Other Taxes</i>	<b>12,225,100</b>	<b>13,144,200</b>	<b>12,242,800</b>	12,616,800	12,744,500	13,001,800	15,109,200	15,626,300
<b>Licenses &amp; Permits</b>								
Kiosk Sign Program Permits	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Special Event Permits	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Coastal Development Permits	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Street Name Assignment Permits	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Permit - Building	458,000	458,000	435,100	435,100	435,100	435,100	435,100	435,100
Permit - All Inclusive	250,000	300,000	237,500	237,500	237,500	237,500	237,500	237,500
Permit - Plumbing/Electrical/Mechanical	90,000	125,000	85,500	85,500	85,500	85,500	85,500	85,500
Permit - Manufactured Homes Park Registration	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Permit - Structural Moving - Engineering	-	-	-	-	-	-	-	-

	Approved Base Year FY 08-09	Approved Second Year FY 09-10	Proposed Revised FY 09-10	Year 1 Projection FY 10-11	Year 2 Projection FY 11-12	Year 3 Projection FY 12-13	Year 4 Projection FY 13-14	Year 5 Projection FY 14-15
Permit - Handicap	10,000	36,000	9,500	9,500	9,500	9,500	9,500	9,500
Permit - Energy	30,000	44,000	28,500	28,500	28,500	28,500	28,500	28,500
Permit - Sign	9,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Permit - Mobile Home Operators	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Street & Curb Permits	30,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Grading Permits - Engineering	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Parking Permits - Annual	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<i>Subtotal Licenses &amp; Permits</i>	<b>1,021,000</b>	<b>1,144,000</b>	<b>977,100</b>	977,100	977,100	977,100	977,100	977,100
<b><u>Fines &amp; Forfeitures</u></b>								
Abandoned Vehicle Abatement Fee	114,000	114,000	114,000	114,000	114,000	114,000	114,000	114,000
Admin Citations - Code Enforcement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Impound Fees	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Court Fines	-	-	-	-	-	-	-	-
Parking Citations - Current	2,540,800	2,589,000	2,540,800	2,540,800	2,540,800	2,540,800	2,540,800	2,540,800
Uncleared Citations	200	200	200	200	200	200	200	200
False Alarm Fees - Police	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Red Light Photo Fines	288,000	293,800	293,800	293,800	293,800	293,800	293,800	293,800
Misc/Other Fines/Forfeitures/Penalties	1,500,000	1,540,000	1,540,000	1,540,000	1,540,000	1,540,000	1,540,000	1,540,000
<i>Subtotal Fines &amp; Forfeitures</i>	<b>4,645,000</b>	<b>4,739,000</b>	<b>4,690,800</b>	4,690,800	4,690,800	4,690,800	4,690,800	4,690,800
<b><u>Use of Money &amp; Property</u></b>								
Investment Earnings	2,830,000	2,580,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Rental & Leases - Municipal Golf Course	550,000	571,500	550,000	550,000	550,000	550,000	550,000	550,000
Rental & Leases - Harbor Tideland	375,000	386,300	375,000	375,000	375,000	375,000	375,000	375,000
Rental & Leases - Property Management	1,177,100	1,226,900	1,177,100	1,177,100	1,177,100	1,177,100	1,177,100	1,177,100
Rental & Leases - Cell Tower ROW	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Rental & Leases - Cell Tower City Property	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Parking Machine Collections - Rolled Coins	454,350	454,400	454,400	454,400	454,400	454,400	454,400	454,400
Parking Meter Revenues	220,500	220,500	220,500	220,500	220,500	220,500	220,500	220,500
Parking Lot Refunds	150	150	100	-	-	-	-	-
Parking Lot - Harbor 25%	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
<i>Subtotal Use of Money &amp; Property</i>	<b>6,337,100</b>	<b>6,169,750</b>	<b>5,507,100</b>	5,007,000	5,007,000	5,007,000	5,007,000	5,007,000
<b><u>Intergovernmental</u></b>								
Motor Vehicle License Fees	1,290,500	1,355,000	\$0	-	-	-	-	-
Homeowner Property Tax Relief	353,400	356,900	356,900	356,900	356,900	356,900	356,900	356,900
POST - Peace Officer Standard Training	180,000	344,000	344,000	344,000	344,000	344,000	344,000	344,000
DEA Reimbursement	20,000	20,000	20,000	-	-	-	-	-
State/Local Grants	120,000	120,000	120,000	-	-	-	-	-
State Mandates (SB 90)	-	-	-	-	-	-	-	-
Other Joint Task Force Operations	50,000	50,000	50,000	-	-	-	-	-
Ratt County Reimbursement	65,000	65,000	65,000	-	-	-	-	-
Judge County Reimbursement	35,000	35,000	35,000	-	-	-	-	-
Bulletproof Vest Program	5,000	5,000	5,000	-	-	-	-	-
Anti-Trafficking Task Force	-	-	-	-	-	-	-	-
<i>Subtotal Intergovernmental</i>	<b>2,118,900</b>	<b>2,350,900</b>	<b>995,900</b>	700,900	700,900	700,900	700,900	700,900

	Approved Base Year FY 08-09	Approved Second Year FY 09-10	Proposed Revised FY 09-10	Year 1 Projection FY 10-11	Year 2 Projection FY 11-12	Year 3 Projection FY 12-13	Year 4 Projection FY 13-14	Year 5 Projection FY 14-15
<b>Charges for Services</b>								
Miscellaneous Income	15,900	12,900	12,900	12,900	12,900	12,900	12,900	12,900
Aqua-Brooks Street Pool	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Recreation - Special Activities	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Fire Inspection Fees - Special	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fire Inspection Fees - Sprinkler System	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Advertising & Subscription	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
DUI Emergency Response	54,700	56,000	56,000	56,000	56,000	56,000	56,000	56,000
School Resource Officer	230,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000
EMS Fees - Current Year	2,600,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
Special Services - OPD	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Reimbursement for Services - Harbor	230,000	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Reimbursement for Services - Utilities	2,379,381	2,559,900	2,559,900	2,636,700	2,715,800	2,797,300	2,881,200	2,967,600
Reimbursement for Services - Other	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fire Emergency Reimbursement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Lobbyist Registration	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500
Document Services - Photo Mylar Reproductions	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Document Services - Microfilming Fees	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Document Services - Sale of Maps & Publications	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Document Services - Tentative Map Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Document Services - Plan Application Fees	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Document Services - Neighborhood Postcard Notice Fee	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Document Services - Engineering Document Sale	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Document Services - Xeroxing Fees	-	-	-	-	-	-	-	-
Document Services - Public Notification Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Documentation/Copier Services	500	500	500	500	500	500	500	500
Finger Printing Fees	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Accident Report Fees	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Documentation/Copier Services - Elections	100	100	100	-	100	-	100	-
Documentation/Copier Services - City Clerk	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Plan Check - Buildings	500,000	500,000	475,000	475,000	475,000	475,000	475,000	475,000
Plan Check - Handicap	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Plan Check - Energy	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Plan Check - Grading Engineering	279,000	279,000	265,100	265,100	265,100	265,100	265,100	265,100
Plan Check - Erosion Control Engineering	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Plan Check - Improvements Engineering	110,000	110,000	104,500	104,500	104,500	104,500	104,500	104,500
Plan Check - Landscape Engineering	105,000	105,000	99,800	99,800	99,800	99,800	99,800	99,800
Appeal Planner Decision	-	-	-	-	-	-	-	-
Substantial Conformity	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Environmental Review Fees	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Subdivision Map Development Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Final Subdivision Map Review	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Final Parcel Map Review Engineering	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Lot Line Adjustment Engineering	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Certificate of Compliance Engineering	300	300	300	300	300	300	300	300
Certificate of Correction Engineering	700	700	700	700	700	700	700	700
Processing Fee - Street Vacation Engineering	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Inspection - Mobile Home AB 925	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000

	Approved Base Year FY 08-09	Approved Second Year FY 09-10	Proposed Revised FY 09-10	Year 1 Projection FY 10-11	Year 2 Projection FY 11-12	Year 3 Projection FY 12-13	Year 4 Projection FY 13-14	Year 5 Projection FY 14-15
Inspection - Grading Engineering	350,000	350,000	332,500	332,500	332,500	332,500	332,500	332,500
Inspection - Erosion Control	43,500	43,500	41,300	41,300	41,300	41,300	41,300	41,300
Inspection - Improvements Engineering	150,000	150,000	142,500	142,500	142,500	142,500	142,500	142,500
Inspection - Landscape Engineering	47,000	47,000	44,700	44,700	44,700	44,700	44,700	44,700
Inspections After Hours	-	-	-	-	-	-	-	-
<i>Subtotal Charges for Services</i>	<b>7,909,681</b>	<b>8,151,000</b>	<b>8,071,900</b>	8,148,600	8,227,800	8,309,200	8,393,200	8,479,500
General Administrative Charges	10,322,585	10,919,400	10,919,400	3,055,000	3,055,000	3,055,000	3,055,000	3,055,000
General Administrative Charges In Lieu of Tax	3,995,000	3,995,000	3,995,000	3,995,000	3,995,000	3,995,000	3,995,000	3,995,000
Transfer In Gas Tax Fund	391,044	418,500	418,500	418,500	418,500	431,100	444,000	457,300
Transfer In LD2-91 Fund	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000
<i>Subtotal Interfund Transfers</i>	<b>15,118,629</b>	<b>15,742,900</b>	<b>15,742,900</b>	7,878,500	7,878,500	7,891,100	7,904,000	7,917,300
<b>Other Revenues &amp; Transfers</b>								
Contributions - Friends of the Library	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Contributions - Non Government Sources	-	-	-	-	-	-	-	-
Miscellaneous Income	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Cash Over/Under	500	500	500	500	500	500	500	500
Sales - Auction Surplus	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Interest - Employee Loans	200	200	200	200	200	200	200	200
PEG Pass Thru	179,000	179,000	179,000	179,000	179,000	179,000	179,000	179,000
<i>Subtotal Other Revenues</i>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	221,000	221,000	221,000	221,000	221,000
<b>Grand Total</b>	<b>120,525,610</b>	<b>125,373,050</b>	<b>119,901,000</b>	<b>110,962,900</b>	<b>112,417,300</b>	<b>116,037,800</b>	<b>121,647,400</b>	<b>125,647,900</b>

\*figures in red reflect recommended adjustments from approved FY 09/10 budget

## Preliminary Property Tax Estimates



### THE CITY OF OCEANSIDE GENERAL FUND REVENUE ESTIMATE

2009/10 Revenue Estimate based on 2008/09 Values and Estimated Changes

	General Fund	VLFAA
<i>General Fund and BY Values 2008/09</i>	<i>\$17,575,841,076</i>	
<i>Citywide Net Taxable Value 2008/09</i>		<i>\$18,667,984,156</i>
Real Property Value	\$16,974,689,844	\$18,099,563,148
CPI 2.00%	\$339,493,797	\$361,991,263
Transfer of Ownership Assessed Value Growth	(\$40,000,000)	(\$35,000,000)
Prop 8 Adjustments (est.)	(\$500,000,000)	(\$500,000,000)
Base Year Values	\$46,488,860	<i>Included in AV</i>
Personal Property Value	\$164,830,190	\$165,625,591
Unsecured Value	\$389,832,182	\$402,195,417
Nonunitary Utility Value	\$0	\$600,000
Appeals Exposure	(32,458,271)	(32,458,271)
Enter Completed New Construction		
<b>Estimated Net Taxable Value</b>	<b>\$17,342,876,602</b>	<b>\$18,462,517,148</b>
<i>Estimated Growth (%) 2009/10</i>	<i>-1.33%</i>	<i>-1.10%</i>
Taxed @ 1%	\$173,428,766.02	
Aircraft Value	\$2,250,400	
Average City Share 0.189159750	\$32,805,742.02	
Aircraft Rate (.01 * 0.333333333)	\$7,501.33	
Enter Unitary Taxes Budgeted Flat		
<b>Net GF Estimate for 2009/10</b>	<b>\$32,813,243.36</b>	
Enter Suppl. Apportionment Recd. in 2008/09		
Base Value of VLFAA		\$14,471,837.11
Application of Est. Growth Factor		0
<b>VLFAA Estimate for 2009/10</b>		<b>\$14,471,837.11</b>



## Historical Analysis of Median Home Values

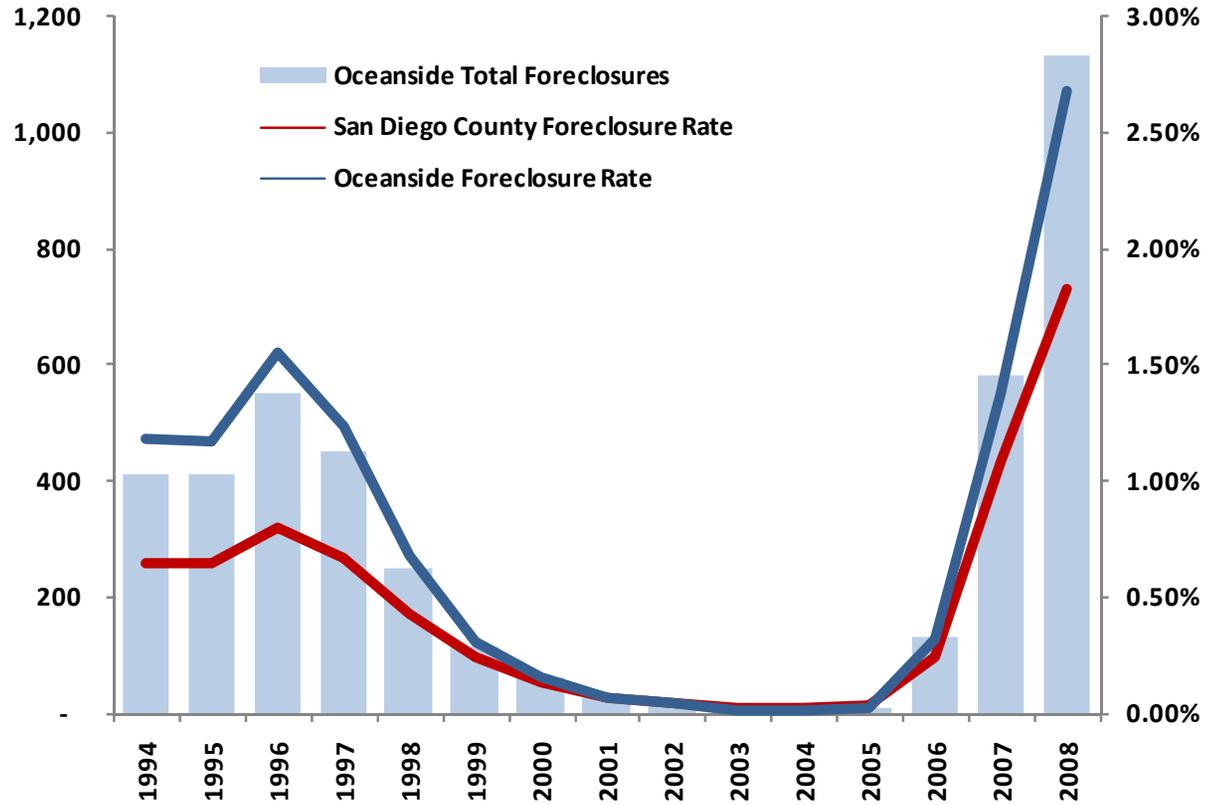
Year	City of Oceanside		San Diego County		City Median Price as % of County
	Median Price	% Yealy Change	Median Price	% Yealy Change	
1988	\$ 125,245		\$ 138,862		90.2%
1989	157,649	<b>25.9%</b>	161,002	<b>15.9%</b>	97.9%
1990	171,622	<b>8.9%</b>	165,399	<b>2.7%</b>	103.8%
1991	170,431	<b>-0.7%</b>	168,997	<b>2.2%</b>	100.8%
1992	163,518	<b>-4.1%</b>	167,339	<b>-1.0%</b>	97.7%
1993	158,456	<b>-3.1%</b>	163,952	<b>-2.0%</b>	96.6%
1994	144,529	<b>-8.8%</b>	163,374	<b>-0.4%</b>	88.5%
1995	138,260	<b>-4.3%</b>	159,462	<b>-2.4%</b>	86.7%
1996	136,674	<b>-1.1%</b>	160,309	<b>0.5%</b>	85.3%
1997	143,687	<b>5.1%</b>	168,997	<b>5.4%</b>	85.0%
1998	165,385	<b>15.1%</b>	185,079	<b>9.5%</b>	89.4%
1999	171,634	<b>3.8%</b>	202,625	<b>9.5%</b>	84.7%
2000	201,792	<b>17.6%</b>	233,820	<b>15.4%</b>	86.3%
2001	230,713	<b>14.3%</b>	264,944	<b>13.3%</b>	87.1%
2002	286,568	<b>24.2%</b>	318,960	<b>20.4%</b>	89.8%
2003	335,466	<b>17.1%</b>	374,337	<b>17.4%</b>	89.6%
2004	429,582	<b>28.1%</b>	460,396	<b>23.0%</b>	93.3%
2005	479,123	<b>11.5%</b>	501,853	<b>9.0%</b>	95.5%
2006	478,434	<b>-0.1%</b>	499,400	<b>-0.5%</b>	95.8%
2007	448,006	<b>-6.4%</b>	476,184	<b>-4.6%</b>	94.1%
2008	333,033	<b>-25.7%</b>	383,386	<b>-19.5%</b>	86.9%

Source: DQ News





# Oceanside and San Diego County: Historical Home Foreclosures



Number of foreclosures provided by DQ News

Estimated Yearly Foreclosure Rates

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	Avg.
San Diego County	0.64%	0.65%	0.79%	0.67%	0.43%	0.23%	0.13%	0.06%	0.04%	0.02%	0.02%	0.02%	0.03%	1.09%	1.83%	0.46%
Oceanside	1.19%	1.17%	1.56%	1.25%	0.68%	0.31%	0.16%	0.07%	0.05%	0.02%	0.02%	0.02%	0.32%	1.39%	2.68%	0.73%

Estimated foreclosure rate calculated based on housing stock figures provided by California Department of Finance (DOF) E-5 Report

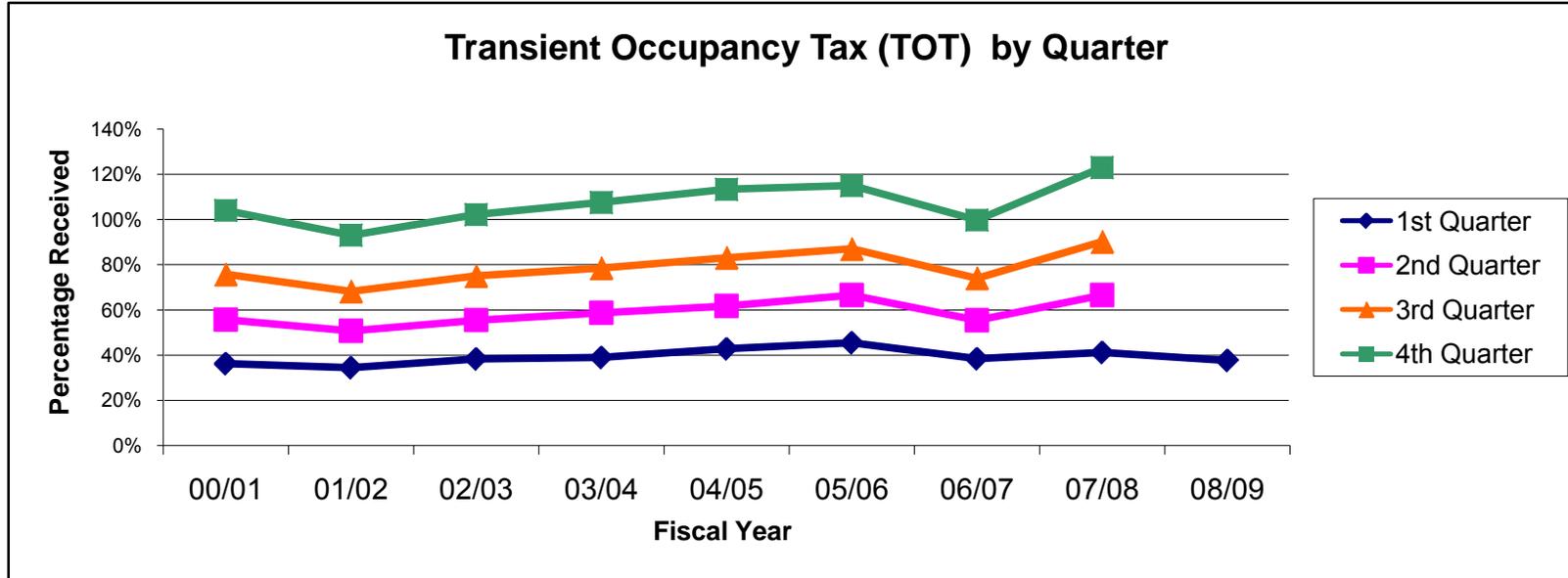


**CITY OF OCEANSIDE  
ESTIMATED SALES TAXES BY CATEGORY  
BASED ON CALENDAR YEAR**

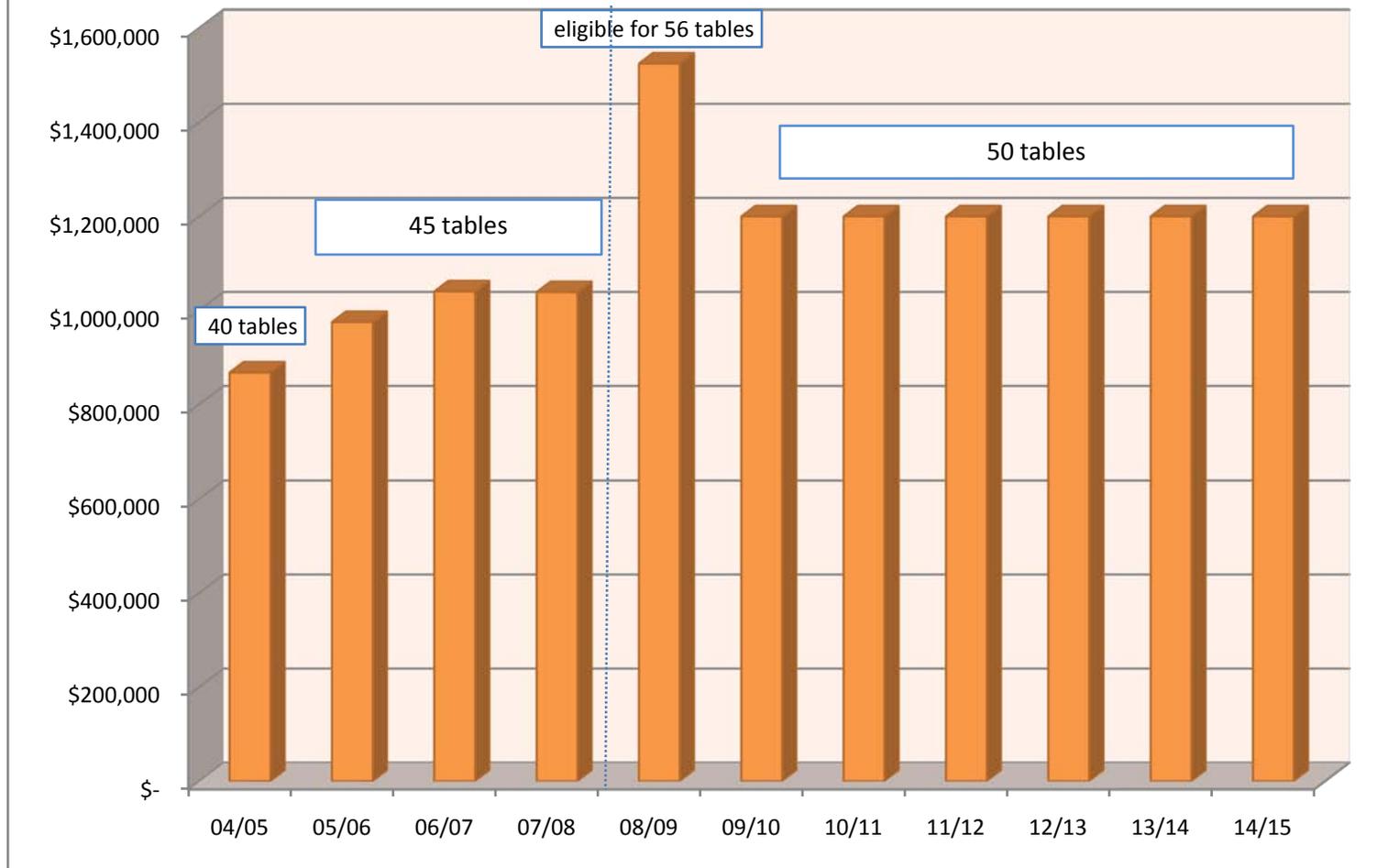
	<i>Est</i> <u>CY 2008</u>	<i>Est</i> <u>CY 2009</u>	<i>Year 1</i> <i>Est</i> <u>CY 2010</u>	<i>Year 2</i> <i>Est</i> <u>CY 2011</u>	<i>Year 3</i> <i>Est</i> <u>CY 2012</u>	<i>Year 4</i> <i>Est</i> <u>CY 2013</u>	<i>Year 5</i> <i>Est</i> <u>CY 2014</u>
Apparel Stores	\$ 456,772	\$ 381,800	\$ 381,800	\$ 385,600	\$ 389,500	\$ 401,200	\$ 413,200
Auto Dealers & Supplies	\$ 1,430,128	\$ 1,365,100	\$ 1,412,100	\$ 1,451,700	\$ 1,486,900	\$ 1,644,100	\$ 1,671,500
Building Materials	\$ 1,099,274	\$ 1,099,300	\$ 1,099,300	\$ 1,110,300	\$ 1,121,400	\$ 1,155,000	\$ 1,189,700
Drug Stores	\$ 261,856	\$ 261,900	\$ 261,900	\$ 264,500	\$ 267,100	\$ 275,100	\$ 283,400
Eating & Drinking Places	\$ 2,049,554	\$ 2,043,100	\$ 2,043,100	\$ 2,063,500	\$ 2,084,100	\$ 2,214,100	\$ 2,410,500
Food Stores	\$ 874,840	\$ 874,800	\$ 874,800	\$ 883,500	\$ 892,300	\$ 919,100	\$ 946,700
Furniture & Appliances	\$ 843,088	\$ 843,100	\$ 843,100	\$ 851,500	\$ 860,000	\$ 885,800	\$ 912,400
General Merchandise	\$ 2,100,112	\$ 2,100,100	\$ 2,100,100	\$ 2,121,100	\$ 3,813,800	\$ 4,985,300	\$ 6,156,800
Other Retail Stores	\$ 1,535,410	\$ 1,535,400	\$ 1,535,400	\$ 1,550,800	\$ 1,566,300	\$ 1,613,300	\$ 1,661,700
Packaged Liquor	\$ 157,118	\$ 157,100	\$ 157,100	\$ 158,700	\$ 160,300	\$ 165,100	\$ 170,100
Service Stations	\$ 2,336,046	\$ 2,336,100	\$ 2,336,100	\$ 2,359,500	\$ 2,383,100	\$ 2,454,600	\$ 2,528,200
Non-Store & Part-time Retailers	\$ 27,666	\$ 27,700	\$ 27,700	\$ 28,000	\$ 28,300	\$ 29,200	\$ 30,100
Business, Service & Repair Group	\$ 607,522	\$ 607,500	\$ 607,500	\$ 613,600	\$ 619,700	\$ 638,300	\$ 657,500
Contractors & Material	\$ 673,044	\$ 672,100	\$ 672,100	\$ 678,800	\$ 685,600	\$ 706,200	\$ 727,400
Drugs & Chemical	\$ 12,334	\$ 12,300	\$ 12,300	\$ 12,400	\$ 12,500	\$ 12,900	\$ 13,300
Food/Farm Products & Equipment	\$ 12,090	\$ 12,100	\$ 12,100	\$ 12,200	\$ 12,300	\$ 12,700	\$ 13,100
Furniture & Textiles	\$ 12,704	\$ 12,700	\$ 12,700	\$ 12,800	\$ 12,900	\$ 13,300	\$ 13,700
Heavy Industrial Equipment	\$ 155,876	\$ 155,900	\$ 155,900	\$ 157,500	\$ 159,100	\$ 163,900	\$ 168,800
Industrial Equipment	\$ 235,370	\$ 235,400	\$ 235,400	\$ 237,800	\$ 240,200	\$ 247,400	\$ 254,800
All Other Equipment	\$ 517,778	\$ 517,800	\$ 517,800	\$ 523,000	\$ 528,200	\$ 544,000	\$ 560,300
County Pool	\$ 1,736,634	\$ 1,736,600	\$ 1,736,600	\$ 1,754,000	\$ 1,771,500	\$ 1,824,600	\$ 1,879,300
State Pool	\$ 3,874	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ 4,000	\$ 4,100
Total	\$ 17,139,090	\$ 16,991,800	\$ 17,038,800	\$ 17,234,700	\$ 19,099,000	\$ 20,909,200	\$ 22,666,600
<b>% change</b>	<b>-3.37%</b>	<b>-0.86%</b>	<b>0.28%</b>	<b>1.15%</b>	<b>10.82%</b>	<b>9.48%</b>	<b>8.40%</b>

**City of Oceanside  
Comparison of Transient Occupancy Tax (TOT)  
Based on Reportable Time Periods  
Account 101-1010-4152.00001**

<u>Year</u>	<u>Budget</u>	<u>1st Quarter</u>	<u>%</u>	<u>2nd Quarter</u>	<u>%</u>	<u>3rd Quarter</u>	<u>%</u>	<u>4th Quarter</u>	<u>%</u>	<u>Total</u>	<u>Over/ (Under)</u>
08/09	\$ 3,319,400	\$ 1,249,459	37.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	\$ (3,319,400)
07/08	\$ 2,465,480	\$ 1,014,629	41.2%	\$ 1,641,342	66.6%	\$ 2,223,832	90.2%	\$ 3,032,690	123.0%	\$ 3,032,690	\$ 567,210
06/07	\$ 2,363,320	\$ 907,223	38.4%	\$ 1,309,304	55.4%	\$ 1,751,240	74.1%	\$ 2,357,643	99.8%	\$ 2,357,643	\$ (5,677)
05/06	\$ 1,900,000	\$ 863,550	45.5%	\$ 1,265,521	66.6%	\$ 1,653,241	87.0%	\$ 2,185,113	115.0%	\$ 2,185,113	\$ 285,113
04/05	\$ 1,776,989	\$ 759,891	42.8%	\$ 1,097,160	61.7%	\$ 1,477,137	83.1%	\$ 2,014,472	113.4%	\$ 2,014,472	\$ 237,483
03/04	\$ 1,695,948	\$ 660,368	38.9%	\$ 996,243	58.7%	\$ 1,332,339	78.6%	\$ 1,824,135	107.6%	\$ 1,824,135	\$ 128,187
02/03	\$ 1,601,400	\$ 613,526	38.3%	\$ 888,392	55.5%	\$ 1,202,536	75.1%	\$ 1,636,598	102.2%	\$ 1,636,598	\$ 35,198
01/02	\$ 1,680,000	\$ 578,322	34.4%	\$ 852,123	50.7%	\$ 1,147,147	68.3%	\$ 1,562,857	93.0%	\$ 1,562,857	\$ (117,143)
00/01	\$ 1,509,670	\$ 546,784	36.2%	\$ 840,406	55.7%	\$ 1,143,909	75.8%	\$ 1,570,001	104.0%	\$ 1,570,001	\$ 60,331

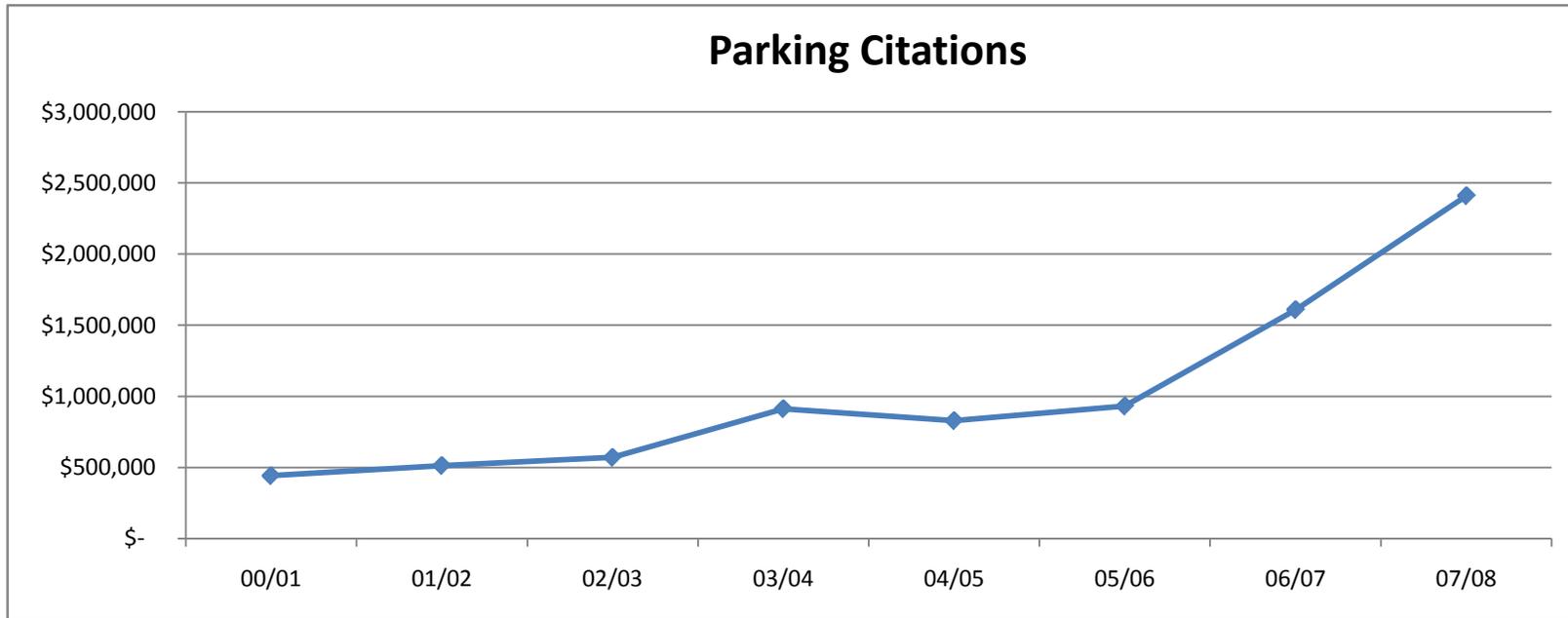


## City of Oceanside Card Room Revenues



**City of Oceanside  
Comparison of Parking Citations  
Account 101-1010-4250.00009**

<u>Year</u>	<u>Budget</u>	<u>1st Quarter</u>	<u>%</u>	<u>2nd Quarter</u>	<u>%</u>	<u>3rd Quarter</u>	<u>%</u>	<u>4th Quarter</u>	<u>%</u>	<u>Total</u>	<u>Over/ (Under)</u>
08/09	\$ 2,540,800	\$ 629,937	24.8%	\$ 629,937	24.8%	\$ 629,937	24.8%	\$ 629,937	24.8%	\$ 629,937	\$ (1,910,863)
07/08	\$ 1,340,000	\$ 629,648	47.0%	\$ 1,196,080	89.3%	\$ 1,801,684	134.5%	\$ 2,409,828	179.8%	\$ 2,409,828	\$ 1,069,828
06/07	\$ 890,000	\$ 388,540	43.7%	\$ 775,798	87.2%	\$ 1,156,341	129.9%	\$ 1,609,791	180.9%	\$ 1,609,791	\$ 719,791
05/06	\$ 856,020	\$ 291,679	34.1%	\$ 495,984	57.9%	\$ 686,885	80.2%	\$ 932,221	108.9%	\$ 932,221	\$ 76,201
04/05	\$ 920,000	\$ 258,172	28.1%	\$ 467,720	50.8%	\$ 633,131	68.8%	\$ 829,707	90.2%	\$ 829,707	\$ (90,293)
03/04	\$ 597,044	\$ 181,965	30.5%	\$ 436,461	73.1%	\$ 651,913	109.2%	\$ 913,488	153.0%	\$ 913,488	\$ 316,444
02/03	\$ 480,650	\$ 198,994	41.4%	\$ 342,355	71.2%	\$ 443,338	92.2%	\$ 571,482	118.9%	\$ 571,482	\$ 90,832
01/02	\$ 465,000	\$ 157,487	33.9%	\$ 276,262	59.4%	\$ 386,916	83.2%	\$ 514,036	110.5%	\$ 514,036	\$ 49,036
00/01	\$ 280,878	\$ 130,119	46.3%	\$ 234,164	83.4%	\$ 320,294	114.0%	\$ 443,158	157.8%	\$ 443,158	\$ 162,280



**CITY OF OCEANSIDE  
POOLED INVESTMENTS EARNINGS RATE**

	July	August	September	October	November	December	January	February	March	April	May	June	FY Avg
FY 1986/87							6.230%	6.200%	6.290%	6.350%	6.700%	6.860%	6.438%
FY 1987/88	6.988%	7.060%	7.200%	7.380%	7.440%	7.510%	7.500%	7.500%	7.570%	7.570%	7.600%	7.640%	7.413%
FY 1988/89	7.740%	7.830%	7.870%	7.940%	8.010%	8.120%	8.310%	8.410%	8.460%	8.600%	8.580%	8.570%	8.203%
FY 1989/90	8.500%	8.380%	8.360%	8.340%	8.320%	8.320%	8.230%	8.190%	8.200%	8.230%	8.220%	8.230%	8.293%
FY 1990/91	8.260%	8.290%	8.350%	8.400%	8.550%	8.740%	8.450%	8.400%	8.380%	8.170%	8.100%	8.140%	8.353%
FY 1991/92	8.050%	8.160%	8.070%	7.810%	7.900%	7.830%	7.820%	7.820%	7.740%	7.620%	7.410%	7.325%	7.796%
FY 1992/93	7.450%	7.410%	7.400%	7.360%	7.510%	7.440%	7.360%	7.330%	7.350%	7.140%	7.010%	7.040%	7.317%
FY 1993/94	6.958%	6.911%	7.037%	6.900%	6.940%	6.780%	6.720%	6.620%	6.740%	6.550%	6.320%	6.380%	6.738%
FY 1994/95	6.413%	6.107%	6.266%	6.440%	6.310%	6.430%	6.420%	6.440%	6.530%	6.530%	6.580%	6.602%	6.422%
FY 1995/96	6.532%	6.514%	6.541%	6.510%	6.440%	6.410%	6.361%	6.323%	6.371%	6.308%	6.327%	6.310%	6.412%
FY 1996/97	6.291%	6.305%	6.299%	6.238%	6.233%	6.239%	6.229%	6.250%	6.261%	6.212%	6.190%	6.178%	6.244%
FY 1997/98	6.206%	6.194%	6.213%	6.160%	6.175%	6.205%	6.142%	6.069%	6.036%	6.026%	6.045%	6.080%	6.129%
FY 1998/99	6.028%	6.270%	6.075%	6.075%	5.984%	5.980%	5.973%	5.917%	5.918%	5.847%	5.819%	5.792%	5.973%
FY 1999/00	5.836%	5.831%	5.840%	5.840%	5.828%	5.866%	5.844%	5.850%	5.863%	5.895%	5.948%	5.977%	5.868%
FY 2000/01	6.002%	5.993%	5.985%	6.002%	5.996%	6.015%	5.948%	5.829%	5.570%	5.276%	5.054%	4.929%	5.717%
FY 2001/02	4.904%	4.854%	4.788%	4.523%	4.382%	4.257%	4.277%	4.277%	4.265%	4.265%	3.959%	3.806%	4.380%
FY 2002/03	3.827%	3.688%	3.705%	3.806%	3.469%	3.430%	3.220%	3.151%	3.242%	3.166%	3.125%	2.980%	3.401%
FY 2003/04	2.963%	2.897%	2.905%	2.959%	2.873%	2.814%	2.768%	2.810%	2.837%	2.837%	2.739%	2.594%	2.833%
FY 2004/05	2.607%	2.528%	2.541%	2.557%	2.585%	2.605%	2.642%	2.671%	2.690%	2.689%	2.717%	2.753%	2.632%
FY 2005/06	2.750%	2.734%	2.739%	2.735%	2.754%	2.889%	3.037%	3.051%	3.178%	3.350%	3.543%	3.671%	3.036%
FY 2006/07	3.799%	3.956%	4.051%	4.114%	4.244%	4.454%	4.633%	4.656%	4.704%	4.764%	4.830%	4.877%	4.424%
FY 2007/08	4.883%	4.894%	4.986%	5.059%	5.007%	4.912%	4.746%	4.532%	4.462%	4.268%	4.171%	4.080%	4.667%
FY 2008/09	4.022%	4.026%	3.947%	3.919%	3.869%								3.957%

FY 1986/87 Data for July - December not available



**Schedule 1**  
**City of Oceanside**  
**Budgeted and Projected Personnel Costs – General Fund**

<u>Barg Unit</u>	Budgeted <u>FY 8/9</u>	Budgeted <u>FY 9/10</u>	Projected <u>FY 10/11</u>	Projected <u>FY 11/12</u>	Projected <u>FY 12/13</u>	Projected <u>FY 13/14</u>	Projected <u>FY 14/15</u>
ELECT	324,983	349,156	351,133	365,879	369,959	369,959	369,959
MECO	4,652,861	5,037,168	5,234,791	5,622,609	5,724,588	5,877,926	6,035,864
OCEA	11,172,527	12,201,062	12,715,145	13,664,591	14,124,483	14,488,735	14,863,915
OFA	12,880,866	13,141,349	13,651,317	14,634,266	15,152,749	15,567,540	15,994,776
OFMA	1,579,709	1,601,303	1,653,956	1,755,062	1,810,321	1,859,467	1,910,086
OPMA	2,375,473	2,476,708	2,564,213	2,726,884	2,819,770	2,898,272	2,979,128
OPON	5,434,562	5,929,788	6,190,496	6,652,470	6,917,761	7,100,197	7,288,106
OPOS	24,138,314	24,677,867	25,632,670	27,505,316	28,510,635	29,279,403	30,071,235
UNREP	10,371,392	11,257,401	11,678,527	12,498,243	12,770,674	13,120,929	13,481,691
WCE	<u>1,183,059</u>	<u>1,292,027</u>	<u>1,345,474</u>	<u>1,444,204</u>	<u>1,498,362</u>	<u>1,539,055</u>	<u>1,580,968</u>
<b>Grand Total</b>	74,113,746	77,963,831	81,017,722	86,869,524	89,699,299	92,101,481	94,575,729

City of Oceanside  
 General Fund Financial Forecast FY 2008-2015  
 Bargaining Unit Contract Dates currently in effect  
 Prepared by Teri Shoemaker 12/15/08

Bargaining unit	Contract Dates	COLA Dates					
		Jan 08	July 08	Dec 08	Jan 09	July 09	July 10
MECO	7/01/07 – 6/30/11		4%			3%	3%
OCEA	7/01/07 – 6/30/11		3%			4%	3%
Unrep	7/11/07 – 6/30/11		4%			3%	3%
WCE	9/12/07 – 6/30/11		3.5%			3.5%	3.5%
OFA	1/01/08 – 12/31/09	4%			4%		
OFMA	7/01/07 – 6/30/09		4%	4%			
OPOA	1/01/08 – 12/31/09	4.5%			4.5%		
OHPOA	1/01/08 – 12/31/09	4.5%			4.5%		
OPMA	7/01/08 – 6/30/10		4.5%			4.5%	
OPOA-NS	9/12/07 – 6/30/11		3%			4%	

## BUDGETED POSITIONS WITHIN BARGAINING UNITS

### ELECT (General Fund FTE 7) Elected Officials

Council Member  
Deputy Mayor

Mayor  
City Treasurer

City Clerk

### MECO (General Fund FTE 52) Management Employees of the City of Oceanside

#### Exempt Classifications

Accountant  
Accounting Supervisor  
Administrative Analyst I  
Administrative Analyst II  
Customer Service Supervisor  
Engineering Services Manager  
Environmental Specialist I  
Environmental Specialist II  
Laboratory Supervisor  
Police Records Supervisor

Principal Engineering Staff Assistant  
Principal Librarian  
Principal Planner  
Program Specialist  
Public Information Officer (Police)  
Public Works Inspection Superintendent  
Records Manager  
Recreation Supervisor  
Senior Chemist  
Senior Civil Engineer

Senior Code Enforcement Officer  
Senior Planner  
Senior Property Agent  
Senior Transportation Engineer  
Supervising Accountant  
Supervising Property Agent  
Transportation Engineer  
Transportation Operations Supervisor  
Water Utilities Engineer  
Waste Management Specialist

#### Non-exempt classifications

Administrative Secretary  
Aquatics Supervisor  
Beach Lifeguard - Captain  
Chief Plant Mechanic  
Chief Plant Operator  
Community Services Supervisor  
Electrical/Traffic Maintenance Supervisor  
Evidence and Property Supervisor

Fleet Supervisor  
Geographic Information Systems Supervisor  
Instrumentation Supervisor  
Maintenance Supervisor  
Meter Shop Supervisor  
Ordinance Enforcement Supervisor  
Plant Maintenance Supervisor  
Records Center Supervisor

Senior Building Inspector  
Supervising Automotive Technician  
Supervising Housing Specialist  
Supervising Mechanic  
Utility Supervisor  
Wastewater Plant Supervisor  
Water Distribution Supervisor  
Water Treatment Supervisor

**OCEA (General Fund FTE 174)**  
Oceanside City Employees' Association

Accounting Specialist I  
Accounting Specialist II  
Accounting Technician  
Apprentice Mechanic  
Associate Chemist  
Automotive Technician I  
Automotive Technician II  
Automotive Technician III  
Building Inspector I  
Building Inspector II  
Building Inspector III  
Business License Inspector  
Code Enforcement Officer I  
Code Enforcement Officer II  
Code Enforcement Officer III  
Community Resource Center Assistant  
Computer Operator  
Courier  
Cross Connection Control Technician  
Custodian  
Customer Account Representative I  
Customer Account Representative II  
Development Specialist  
Distribution Operator I  
Distribution Operator II  
Distribution Operator III  
Document Technician  
Electrician  
Electronic Specialist  
Electronic Technician  
Engineering Assistant I  
Engineering Assistant II  
Engineering Staff Assistant  
Evidence and Property Tech I  
Evidence and Property Tech II

Garage Service Worker  
Geographic Information Systems Assistant  
Geographic Information System Specialist  
Housing Specialist I  
Housing Specialist II  
Housing Technician  
Industrial Waste Inspector  
Instrumentation Technician I  
Instrumentation Technician II  
Laboratory Assistant  
Laboratory Technician  
Lead Automotive Technician  
Lead Custodian  
Lead Mechanic  
Lead Public Works Inspector  
Librarian I  
Librarian II  
Library Assistant  
Library Clerk I  
Library Clerk II  
Library Technician  
Library Trainee  
Maintenance Specialist  
Maintenance Worker I  
Maintenance Worker II  
Maintenance Worker III  
Mechanic I  
Mechanic II  
Mechanical Technologist I  
Mechanical Technologist II  
Meter Service Worker I  
Meter Service Worker II  
Meter Service Worker III  
Microbiologist  
Minutes Specialist

Office Services Technician  
Office Specialist I  
Office Specialist II  
Parking Enforcement Coordinator  
Parking Enforcement Officer I  
Parking Enforcement Officer II  
Property Agent  
Public Works Inspector  
Purchasing Coordinator  
Purchasing Technician  
Records Center Technician  
Recreation Specialist I  
Recreation Specialist II  
Senior Customer Account Representative  
Senior Distribution Operator  
Senior Engineering Assistant  
Senior Engineering Staff Assistant  
Senior Evidence and Property Technician  
Senior Librarian  
Senior Library Assistant  
Senior Meter Service Worker  
Senior Office Specialist  
Senior Parking Enforcement Officer  
Senior Utility Worker  
Stock Clerk  
Traffic Engineering Technician  
Utility Worker I  
Utility Worker II  
Utility Worker III  
Wastewater Plant Operator I  
Wastewater Plant Operator II  
Wastewater Plant Operator III  
Water Plant Operator I  
Water Plant Operator II  
Water Plant Operator III

**OFA (General Fund FTE 102)**  
Oceanside Firefighters' Association

Fire Captain (40 Hour)  
Fire Captain (56 Hour)  
Fire Engineer (40 Hour)

Fire Engineer (56 Hour)  
Fire Safety Specialist  
Firefighter Paramedic (40 Hour)

Firefighter Paramedic (56 Hour)

**OFMA (General Fund FTE 8)**  
Oceanside Fire Management Association

Assistant Fire Chief

Fire Battalion Chief

Fire Marshal

**OPMA (General Fund FTE 11)**  
Oceanside Police Management Association

Police Captain

Police Lieutenant

**OPON (General Fund FTE 80)**  
Oceanside Police Officers' Association (Non-Sworn)

Aquatics Specialist  
Beach Lifeguard Sergeant  
Beach Lifeguard Lieutenant  
Dispatcher I  
Dispatcher II

Communications Supervisor  
Community Services Officer  
Crime Prevention Specialist  
Field Evidence Technician Trainee  
Field Evidence Technician

Investigative Assistant  
Police Records Technician  
Senior Field Evidence Technician  
Senior Police Records Technician

**OPOS (General Fund FTE 196)**  
Oceanside Police Officers' Association (Sworn)

Police Officer

Police Sergeant

**UNREP (General Fund FTE 101)**  
Unrepresented Employees

**Executive Management (Unclassified)**

Assistant City Attorney  
City Attorney  
City Manager  
Community Development Director  
Deputy City Manager

Economic Development and Redevelopment  
Director  
Financial Services Director  
Fire Chief  
Harbor & Beaches Director  
Human Resources Director

Library Director  
Neighborhood Services Director  
Parks and Recreation Director  
Police Chief  
Public Works Director  
Water Utilities Director

**Middle Management**

Accounting Manager  
Assistant City Clerk  
Assistant to the City Manager  
Assistant Library Director  
Assistant Treasurer  
Budget Manager  
Building Inspections Manager  
Chief Building Official  
Chief Information Officer  
City Engineer  
City Development Engineer  
City Traffic Engineer  
Claims Officer  
Clean Water Coordinator  
Code Enforcement Manager  
\*Deputy City Attorney I  
\*Deputy City Attorney II  
Deputy City Engineer  
Development Coordinator  
Employee Services Division Manager  
Environmental Regulatory Compliance Officer  
Equal Employment Opportunity Manager  
Financial Services Division Manager  
Fleet Manager  
Harbor and Beaches Division Manager  
Harbor Police Sergeant  
Housing Program Manager

Human Resources Division Manager  
Library Division Manager  
Maintenance Manager  
Neighborhood Services Division Manager  
Permit Processing Manager  
Police Records Manager  
Principal Human Resources Analyst  
\*Public Information Officer  
Public Safety Communications Manager  
Public Works Division Manager  
Real Property Manager  
Redevelopment Manager  
Risk Manager  
Senior Human Resources Analyst  
\*Senior Management Analyst  
Senior Management Analyst  
Supervising Deputy City Attorney  
\*Treasury Manager  
Water Utilities Division Manager  
Workers Compensation and Safety Manager  
Supervisory/Administrative  
Accounting Supervisor  
Administrative Analyst I  
Administrative Analyst II  
\*Administrative Analyst I  
\*Administrative Analyst II  
\*Administrative Secretary

Applications Analyst I  
Applications Analyst II  
Applications Analyst III  
Applications Analyst IV  
Assistant Fire Marshall  
Assistant Training Officer  
\*Council Aide  
Human Resources Analyst I  
Human Resources Analyst II  
Information Systems Analyst I  
Information Systems Analyst II  
Information Systems Analyst III  
Information Systems Analyst IV  
\*Investment Officer  
\*Legal Secretary  
Literacy Coordinator  
\*Management Analyst  
Management Analyst  
Program Specialist  
\*Secretary to the City Attorney  
\*Secretary to the City Manager  
Senior Accountant  
Senior Fire Safety Specialist  
Senior Information Technologies Analyst  
Water/Wastewater Project Manager

**UNREP (Cont.)**  
Unrepresented Employees

**Confidential**

Accounting Specialist I  
Accounting Specialist II  
Accounting Technician  
Human Resources Assistant  
Human Resources Technician  
Information Systems Specialist I

Information Systems Specialist II  
Office Specialist I/II  
\*Office Specialist I/II  
\*Paralegal I  
\*Paralegal II  
Payroll Technician I

Payroll Technician II  
Senior Office Specialist  
\*Senior Office Specialist  
\*Treasury Technician

**Technical**

Aquatics Technician

Emergency Medical Technician

\*Unclassified Position

**WCE (General Fund FTE 12)**  
Western Council of Engineers

Assistant Engineer  
Associate Engineer  
Associate Planner

Fire Plans Examiner  
Planner I  
Planner II

Transportation Planner

**City of Oceanside  
General Fund Financial Forecast  
PERS Costs - Employer & Employee Contributions**

Barg Unit	FY 08/09		FY 09/10			FY 10/11			FY 11/12		
	Employer Paid Contribution	Employee Paid Contribution	Employer Paid Contribution	Employee Paid Contribution	Value of Proposed 1% PERS Paid by Employee	Employer Paid Contribution	Employee Paid Contribution	Value of Proposed 1% PERS Paid by Employee	Employer Paid Contribution	Employee Paid Contribution	Value of Proposed 1% PERS Paid by Employee
ELECT	\$ 30,023	\$ -	\$ 48,015	\$ -	\$ 2,570	\$ 48,480	\$ -	\$ 2,570	\$ 57,774	\$ -	\$ 2,570
MECO	\$ 498,286	\$ 71,402	\$ 729,966	\$ 147,088	\$ 36,772	\$ 760,836	\$ 151,777	\$ 37,944	\$ 942,251	\$ 156,723	\$ 39,181
OCEA	\$ 1,221,527	\$ 82,327	\$ 1,776,106	\$ 256,917	\$ 85,639	\$ 1,852,872	\$ 265,456	\$ 88,485	\$ 2,274,679	\$ 273,619	\$ 91,206
OFA	\$ 2,627,343	\$ -	\$ 2,629,867	\$ -	\$ 85,674	\$ 2,744,307	\$ -	\$ 88,566	\$ 3,209,968	\$ -	\$ 91,800
OFMA	\$ 335,654	\$ -	\$ 333,564	\$ -	\$ 10,791	\$ 346,349	\$ -	\$ 11,097	\$ 401,833	\$ -	\$ 11,412
OPMA	\$ 488,532	\$ -	\$ 499,373	\$ -	\$ 16,156	\$ 519,157	\$ -	\$ 16,634	\$ 603,052	\$ -	\$ 17,127
OPON	\$ 591,268	\$ 40,836	\$ 858,526	\$ 127,447	\$ 42,482	\$ 898,293	\$ 132,044	\$ 44,015	\$ 1,108,791	\$ 136,277	\$ 45,426
OPOS	\$ 4,922,507	\$ -	\$ 4,922,999	\$ -	\$ 159,269	\$ 5,131,051	\$ -	\$ 164,404	\$ 6,006,895	\$ -	\$ 170,602
UNREP	\$ 1,122,635	\$ 161,161	\$ 1,649,775	\$ 333,219	\$ 83,305	\$ 1,718,934	\$ 343,672	\$ 85,918	\$ 2,124,557	\$ 354,253	\$ 88,563
WCE	\$ 131,529	\$ 13,636	\$ 196,389	\$ 28,259	\$ 9,420	\$ 205,127	\$ 29,236	\$ 9,745	\$ 252,112	\$ 30,194	\$ 10,065
<b>Grand Total</b>	<b>\$ 11,969,304</b>	<b>\$ 369,361</b>	<b>\$ 13,644,580</b>	<b>\$ 892,930</b>	<b>\$ 532,078</b>	<b>\$ 14,225,406</b>	<b>\$ 922,185</b>	<b>\$ 549,378</b>	<b>\$ 16,981,912</b>	<b>\$ 951,065</b>	<b>\$ 567,952</b>

Note: Employer Paid Contribution includes both employer and employee contributions paid by the City per existing MOU. "Value of Proposed 1% PERS Paid by Employee" identifies potential savings to City if employee pays 1% of the employee contribution.

**PERS Percentage Contribution**

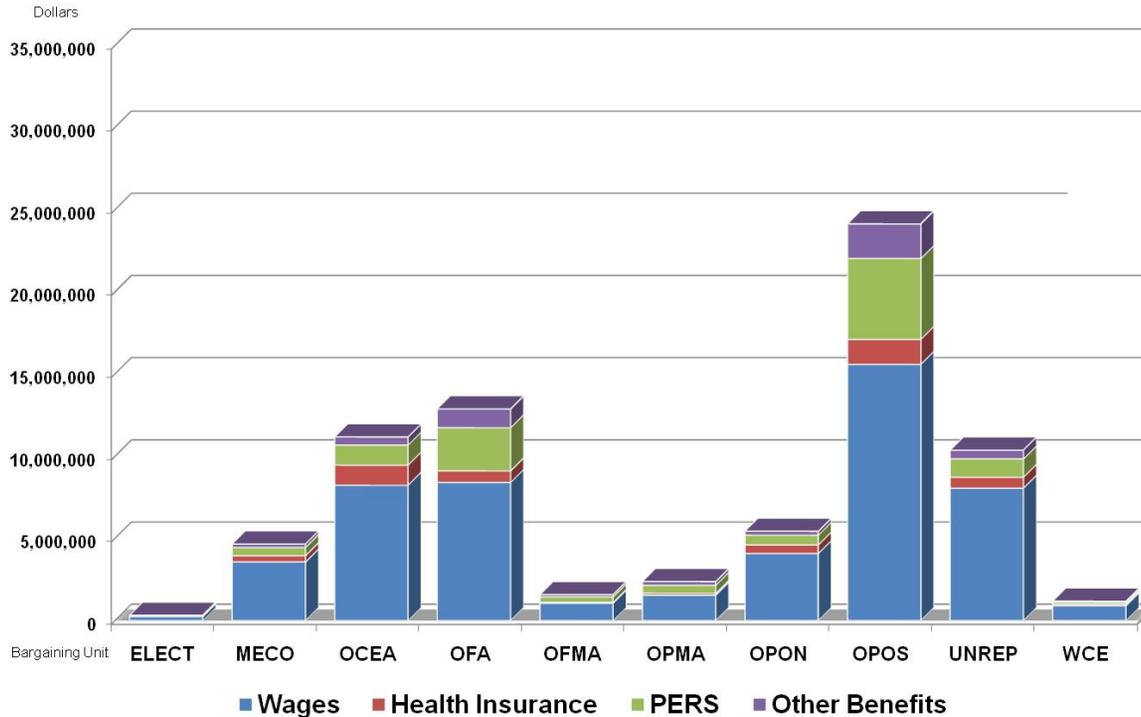
Barg Unit	FY 08/09		FY 09/10		FY 10/11		FY 11/12	
	Employer Contribution	Employee Contribution						
ELECT (NS)	15.969%	0.00%	23.849%	0.00%	24.049%	0.00%	28.049%	0.00%
MECO (NS)	13.969%	2.00%	19.849%	4.00%	20.049%	4.00%	24.049%	4.00%
OCEA (NS)	14.969%	1.00%	20.849%	3.00%	21.049%	3.00%	25.049%	3.00%
OFA (S)	31.582%	0.00%	30.910%	0.00%	31.210%	0.00%	35.210%	0.00%
OFMA (S)	31.582%	0.00%	30.910%	0.00%	31.210%	0.00%	35.210%	0.00%
OPMA (S)	31.582%	0.00%	30.910%	0.00%	31.210%	0.00%	35.210%	0.00%
OPON (NS)	14.479%	1.00%	20.209%	3.00%	20.409%	3.00%	24.409%	3.00%
OPOS (S)	31.582%	0.00%	30.910%	0.00%	31.210%	0.00%	35.210%	0.00%
UNREP (NS)	13.969%	2.00%	19.849%	4.00%	20.049%	4.00%	24.049%	4.00%
WCE (NS)	14.469%	1.50%	20.849%	3.00%	21.049%	3.00%	25.049%	3.00%

Note: NS = non-safety PERS "employee rate" is 8% effective FY 09/10; S = safety PERS "employee rate" is 9%; PERS contribution rates established by PERS actuarial valuation. Employee contribution rates established by MOU's with bargaining groups. FY 09/10 includes implementation of 2.7% @ 55 for non-safety employees. FY 10/11 assumes modest 0.2% increase of PERS rate. FY 11/12 assumes 4.0% increase of PERS rate based on their portfolio performance.



**City of Oceanside  
Budgeted Personnel Costs – General Fund  
Prepared by: David Avalos  
FY 08-09**

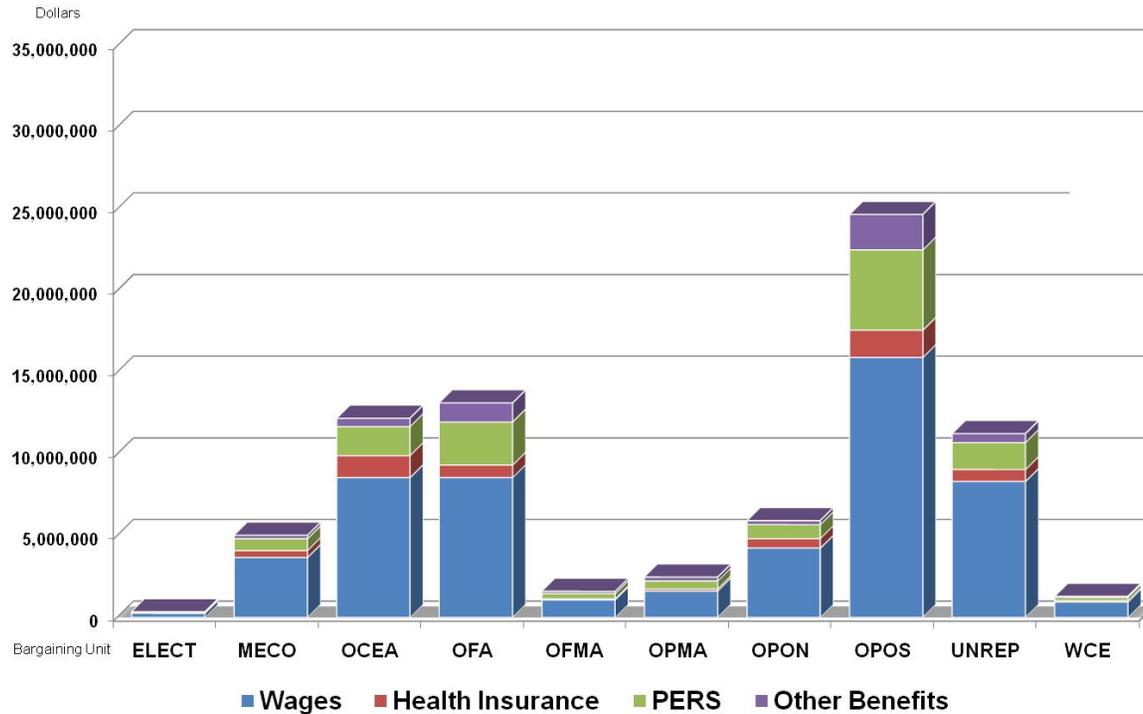
Barg Unit	Wages	Health		Other		Grand Total	FTE
		Insurance	PERS	Benefits			
ELECT	252,346	31,584	30,023	11,031		324,983	7
MECO	3,570,084	382,920	498,286	201,571		4,652,861	52
OCEA	8,232,690	1,227,002	1,221,527	491,307		11,172,527	174
OFA	8,404,560	704,280	2,627,343	1,144,683		12,880,866	102
OFMA	1,062,803	52,320	335,654	128,932		1,579,709	8
OPMA	1,546,869	109,872	488,532	230,200		2,375,473	11
OPON	4,083,625	524,405	591,268	235,264		5,434,562	80
OPOS	15,586,433	1,516,320	4,922,507	2,113,054		24,138,314	196
UNREP	8,058,037	662,335	1,122,635	528,384		10,371,392	101
WCE	<u>909,041</u>	<u>89,856</u>	<u>131,529</u>	<u>52,633</u>		<u>1,183,059</u>	<u>12</u>
<b>Grand Total</b>	<b>51,706,488</b>	<b>5,300,894</b>	<b>11,969,306</b>	<b>5,137,058</b>		<b>74,113,746</b>	<b>743</b>





**City of Oceanside  
Budgeted Personnel Costs – General Fund  
Prepared by: David Avalos  
FY 09-10**

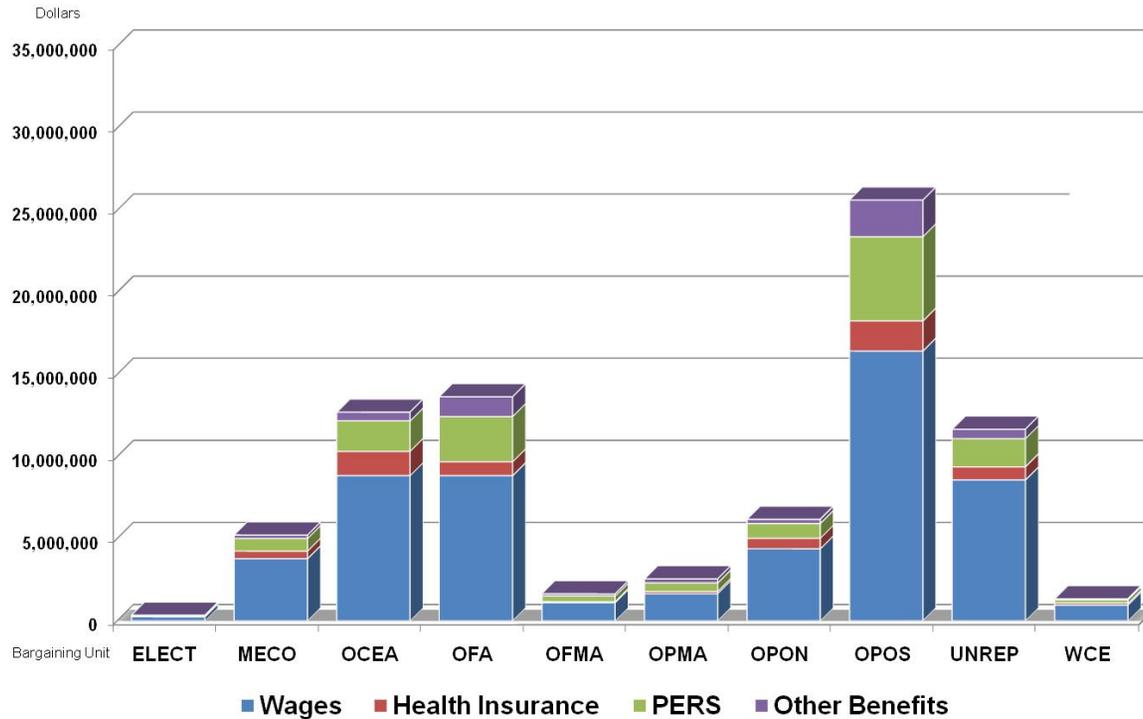
Barg Unit	Health			Other	Grand Total	FTE
	Wages	Insurance	PERS	Benefits		
ELECT	256,956	32,880	48,015	11,306	349,156	7
MECO	3,677,202	420,963	729,966	209,037	5,037,168	52
OCEA	8,563,888	1,347,575	1,776,106	513,493	12,201,062	174
OFA	8,567,427	771,600	2,629,867	1,172,455	13,141,349	102
OFMA	1,079,145	57,600	333,564	130,995	1,601,303	8
OPMA	1,615,570	120,816	499,373	240,949	2,476,708	11
OPON	4,248,237	576,941	858,526	246,084	5,929,788	80
OPOS	15,926,882	1,668,420	4,922,999	2,159,565	24,677,867	196
UNREP	8,330,484	725,937	1,649,775	551,205	11,257,401	101
WCE	941,959	98,784	196,389	54,896	1,292,027	12
<b>Grand Total</b>	<b>53,207,751</b>	<b>5,821,515</b>	<b>13,644,580</b>	<b>5,289,984</b>	<b>77,963,831</b>	<b>743</b>





**City of Oceanside  
 Projected Personnel Costs – General Fund  
 Prepared by: David Avalos  
 FY 10-11**

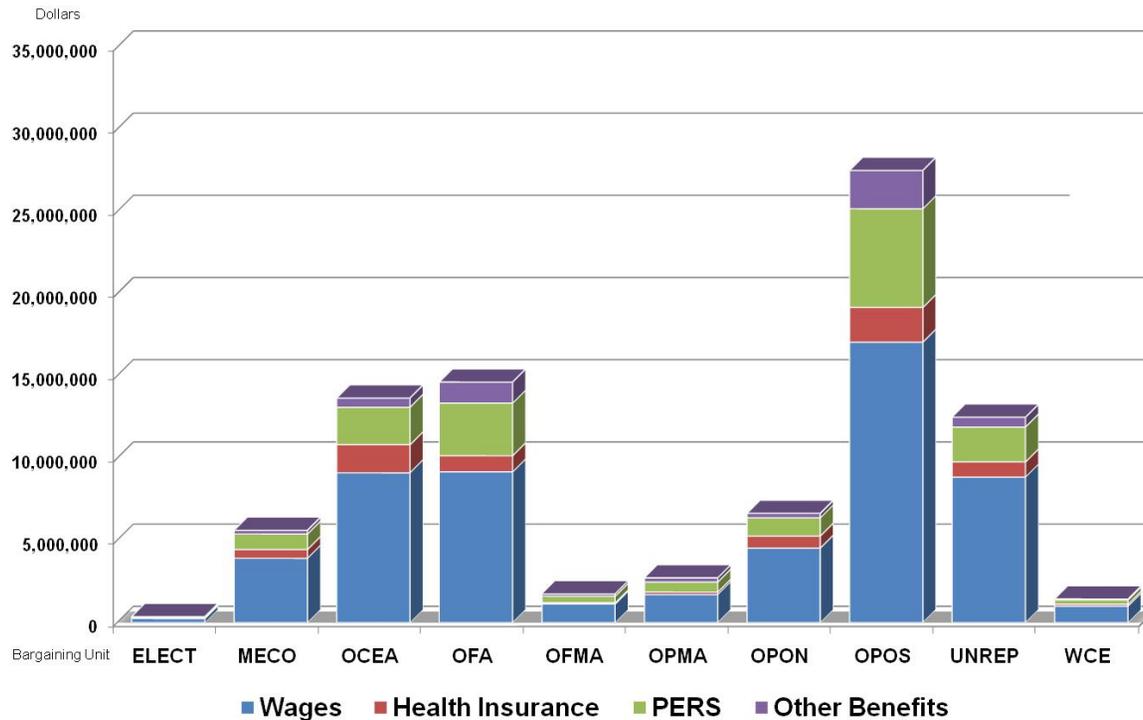
Barg Unit	Health		PERS	Other Benefits	Grand Total	FTE
	Wages	Insurance				
ELECT	256,956	34,320	48,480	11,378	351,133	7
MECO	3,794,421	462,563	760,836	216,972	5,234,791	52
OCEA	8,848,546	1,480,409	1,852,872	533,317	12,715,145	174
OFA	8,856,562	843,816	2,744,307	1,206,632	13,651,317	102
OFMA	1,109,738	63,264	346,349	134,606	1,653,956	8
OPMA	1,663,432	132,912	519,157	248,712	2,564,213	11
OPON	4,401,453	634,253	898,293	256,498	6,190,496	80
OPOS	16,440,408	1,834,560	5,131,051	2,226,650	25,632,670	196
UNREP	8,591,806	796,254	1,718,934	571,532	11,678,527	101
WCE	974,519	108,720	205,127	57,109	1,345,474	12
<b>Grand Total</b>	<b>54,937,840</b>	<b>6,391,070</b>	<b>14,225,406</b>	<b>5,463,406</b>	<b>81,017,722</b>	<b>743</b>





**City of Oceanside  
 Projected Personnel Costs – General Fund  
 Prepared by: David Avalos  
 FY 11-12**

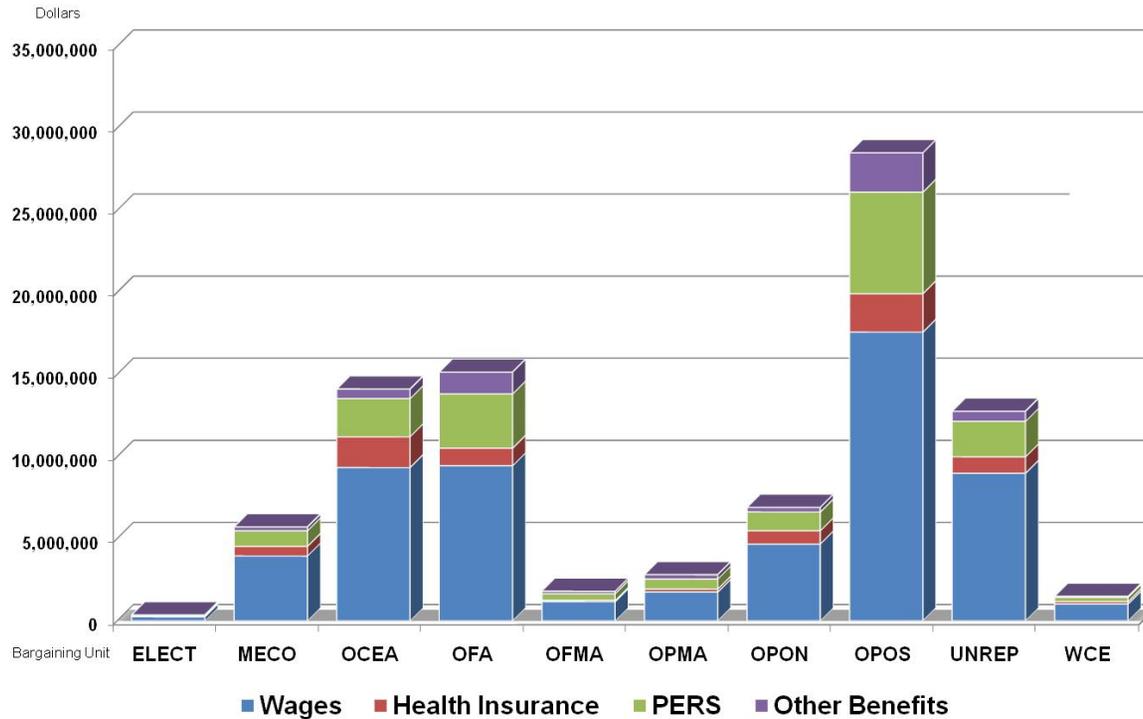
<b>Barg Unit</b>	<b>Wages</b>	<b>Health Insurance</b>	<b>PERS</b>	<b>Other Benefits</b>	<b>Grand Total</b>	<b>FTE</b>
ELECT	256,956	39,640	57,774	11,510	365,879	7
MECO	3,918,073	534,260	942,251	228,026	5,622,609	52
OCEA	9,120,624	1,709,872	2,274,679	559,416	13,664,591	174
OFA	9,180,008	974,607	3,209,968	1,269,682	14,634,266	102
OFMA	1,141,248	73,070	401,833	138,911	1,755,062	8
OPMA	1,712,730	153,513	603,052	257,589	2,726,884	11
OPON	4,542,551	732,562	1,108,791	268,566	6,652,470	80
OPOS	17,060,197	2,118,917	6,006,895	2,319,307	27,505,316	196
UNREP	8,856,316	919,674	2,124,557	597,697	12,498,243	101
WCE	1,006,476	125,572	252,112	60,044	1,444,204	12
<b>Grand Total</b>	<b>56,795,178</b>	<b>7,381,686</b>	<b>16,981,914</b>	<b>5,710,746</b>	<b>86,869,524</b>	<b>743</b>





**City of Oceanside  
 Projected Personnel Costs – General Fund  
 Prepared by: David Avalos  
 FY 12-13**

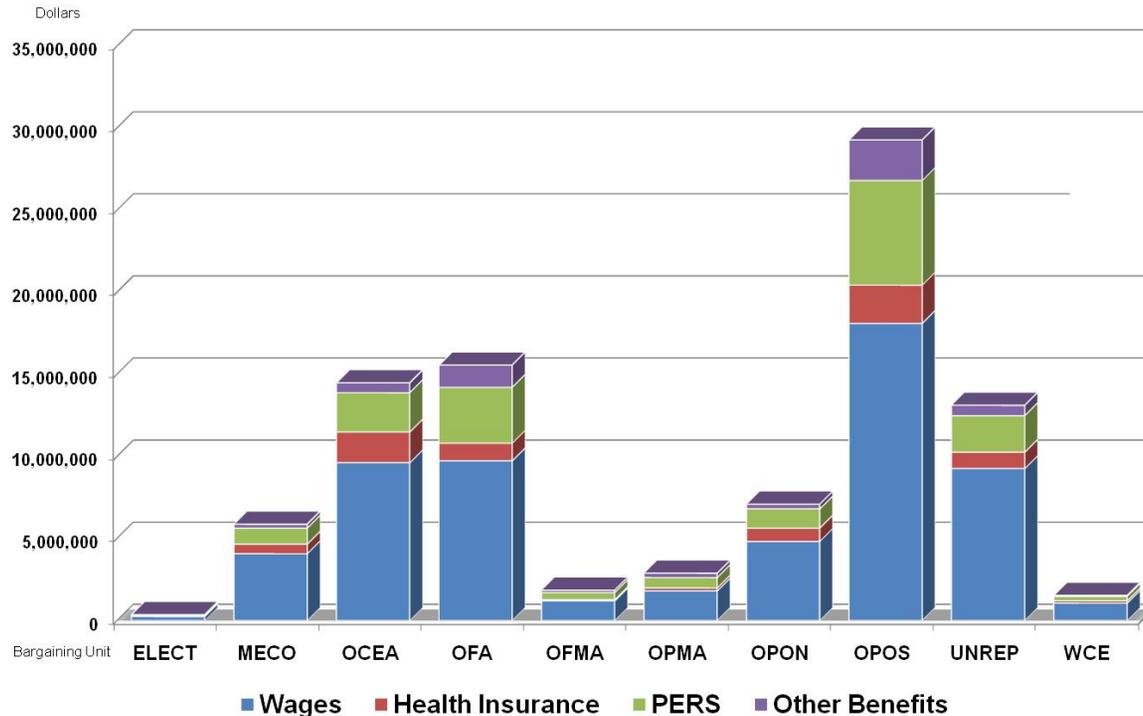
Barg Unit	Wages	Health		Other		Grand Total	FTE
		Insurance	PERS	Benefits			
ELECT	256,956	43,604	57,774	11,625		369,959	7
MECO	3,957,453	581,574	951,728	233,833		5,724,588	52
OCEA	9,343,826	1,869,974	2,330,292	580,390		14,124,483	174
OFA	9,455,733	1,072,068	3,306,330	1,318,617		15,152,749	102
OFMA	1,173,704	80,377	413,261	142,979		1,810,321	8
OPMA	1,763,506	168,865	620,931	266,468		2,819,770	11
OPON	4,687,441	805,818	1,144,157	280,344		6,917,761	80
OPOS	17,592,297	2,330,808	6,194,248	2,393,282		28,510,635	196
UNREP	8,998,291	997,456	2,159,614	615,313		12,770,674	101
WCE	<u>1,037,629</u>	<u>138,129</u>	<u>259,916</u>	<u>62,688</u>		<u>1,498,362</u>	<u>12</u>
<b>Grand Total</b>	<b>58,266,836</b>	<b>8,088,672</b>	<b>17,438,251</b>	<b>5,905,540</b>		<b>89,699,299</b>	<b>743</b>





**City of Oceanside  
 Projected Personnel Costs – General Fund  
 Prepared by: David Avalos  
 FY 13-14**

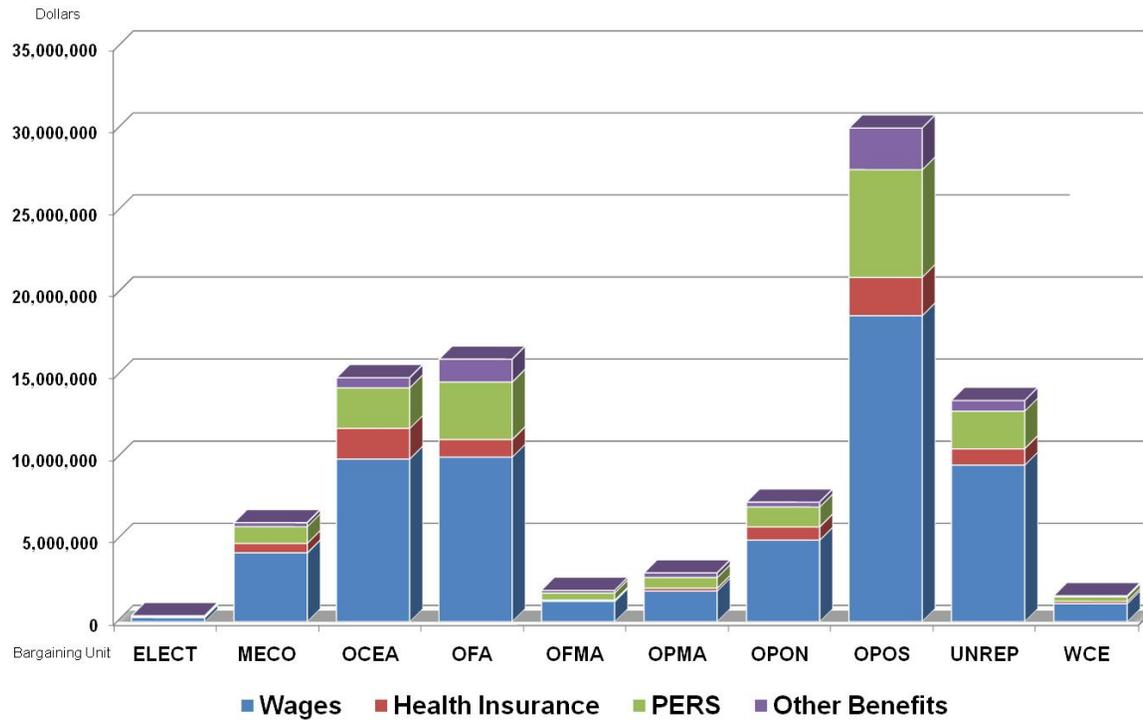
Barg Unit	Wages	Health		Other		Grand Total	FTE
		Insurance	PERS	Benefits			
ELECT	256,956	43,604	57,774	11,625		369,959	7
MECO	4,075,762	581,574	980,180	240,411		5,877,926	52
OCEA	9,622,415	1,869,974	2,399,770	596,576		14,488,735	174
OFA	9,738,337	1,072,068	3,405,144	1,351,991		15,567,540	102
OFMA	1,207,133	80,377	425,032	146,925		1,859,467	8
OPMA	1,815,806	168,865	639,345	274,255		2,898,272	11
OPON	4,827,614	805,818	1,178,372	288,392		7,100,197	80
OPOS	18,110,776	2,330,808	6,376,804	2,461,014		29,279,403	196
UNREP	9,266,295	997,456	2,224,247	632,930		13,120,929	101
WCE	1,068,758	138,129	267,713	64,454		1,539,055	12
<b>Grand Total</b>	<b>59,989,853</b>	<b>8,088,672</b>	<b>17,954,383</b>	<b>6,068,573</b>		<b>92,101,481</b>	<b>743</b>





**City of Oceanside  
 Projected Personnel Costs – General Fund  
 Prepared by: David Avalos  
 FY 14-15**

Barg Unit	Health		PERS	Other Benefits	Grand Total	FTE
	Wages	Insurance				
ELECT	256,956	43,604	57,774	11,625	369,959	7
MECO	4,197,620	581,574	1,009,486	247,185	6,035,864	52
OCEA	9,909,361	1,869,974	2,471,333	613,248	14,863,915	174
OFA	10,029,419	1,072,068	3,506,923	1,386,366	15,994,776	102
OFMA	1,241,566	80,377	437,155	150,989	1,910,086	8
OPMA	1,869,675	168,865	658,313	282,276	2,979,128	11
OPON	4,971,993	805,818	1,213,614	296,682	7,288,106	80
OPOS	18,644,810	2,330,808	6,564,838	2,530,779	30,071,235	196
UNREP	9,542,340	997,456	2,290,820	651,075	13,481,691	101
WCE	1,100,821	138,129	275,745	66,274	1,580,968	12
<b>Grand Total</b>	<b>61,764,559</b>	<b>8,088,672</b>	<b>18,485,999</b>	<b>6,236,498</b>	<b>94,575,729</b>	<b>743</b>





**City of Oceanside  
Vacancy Report  
As of December 11, 2008**

Department	Authorized Position	FTE - All Funds	Position Requisition No	FTE - General Fund	Annual Base Salary
Airport	Senior Property Agent	0.50			66,290
<b>Airport Total</b>		0.50		-	
City Clerk	Administrative Analyst II	1.00	1641	1.00	53,747
City Clerk	Document Technician	1.00		1.00	36,421
<b>City Clerk Total</b>		2.00		2.00	
City Manager	Applications Analyst III	1.00			64,563
<b>City Manager Total</b>		1.00		-	
Development Services	Senior Property Agent	0.20		0.20	66,290
<b>Development Services Total</b>		0.20		0.20	
Economic & Community Development	Program Specialist	0.30	1697		44,408
Economic & Community Development	Program Specialist	0.70	1697	0.70	44,408
Economic & Community Development	Senior Property Agent	0.20		0.20	66,290
<b>Economic &amp; Community Development Total</b>		1.20		0.90	
Fire	Fire Battalion Chief (40 Hour)	1.00	1705	1.00	103,418
Fire	Firefighter Paramedic (56 Hour)	3.00	1685	3.00	60,832
Fire	Firefighter Recruit (56 Hour)	10.00		10.00	58,589
<b>Fire Total</b>		14.00		14.00	
Human Resources	Human Resources Analyst I	1.00		1.00	56,368
Human Resources	Office Specialist I	1.00			30,243
<b>Human Resources Total</b>		2.00		1.00	
Library	Library Division Manager	1.00		1.00	88,587
<b>Library Total</b>		1.00		1.00	



**City of Oceanside  
Vacancy Report  
As of December 11, 2008**

Department	Authorized Position	FTE - All Funds	Position Requisition No	FTE - General Fund	Annual Base Salary
Neighborhood Services	Administrative Secretary	1.00			40,082
Neighborhood Services	Code Enforcement Officer II	1.00		1.00	51,147
Neighborhood Services	Custodian	1.00	1694	1.00	29,515
Neighborhood Services	Office Specialist II	1.00	1688	1.00	31,699
<b>Neighborhood Services Total</b>		4.00		3.00	
Police	Dispatcher I	2.00		2.00	43,784
Police	Dispatcher II	3.00	1692, 1693	3.00	48,443
Police	Police Officer	6.00	1618	6.00	63,981
Police	Police Officer Recruit	4.00		4.00	47,320
	Senior Field Evidence Technician	1.00		1.00	53,581
<b>Police Total</b>		16.00		16.00	
Public Works	Maintenance Worker II	1.00	1698	1.00	40,227
Public Works	Senior Office Specialist	0.50	1647	0.50	34,965
Public Works	Senior Property Agent	0.10			66,290
<b>Public Works Total</b>		1.60		1.50	
Sewer	Associate Chemist	0.50	1683		52,624
Sewer	Geographic Info Sys Specialist	0.50			55,307
Sewer	Maintenance Worker I	1.00			33,800
Sewer	Wastewater Plant Operator III	1.00	1689		60,299
<b>Sewer Total</b>		3.00		-	
Waste Disposal	Environmental Specialist I	1.00			53,394
Waste Disposal	Senior Office Specialist	0.50	1647		34,965
<b>Waste Disposal Total</b>		1.50		-	
Water Utilities	Associate Chemist	0.50	1683		52,624
Water Utilities	Chief Plant Operator	1.00			73,674
Water Utilities	Distribution Operator II	1.00			45,656
Water Utilities	Distribution Operator III	1.00			50,274
Water Utilities	Geographic Info Sys Specialist	0.50			55,307
<b>Water Utilities Total</b>		4.00		-	
<b>Grand Total</b>		52.00		39.60	

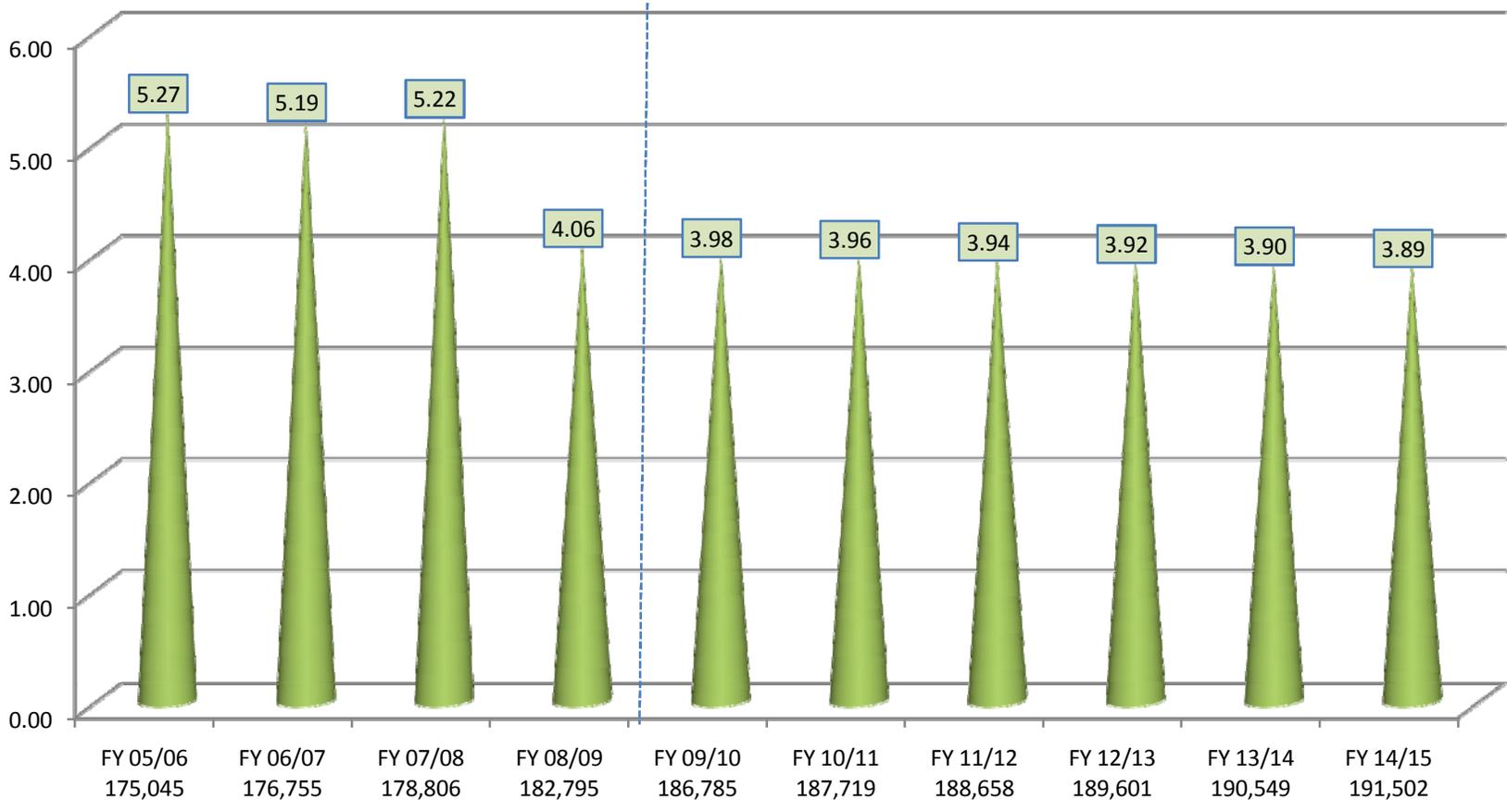
City of Oceanside  
Employees per Capita

**All Employees / General Fund Only**

	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15
Employees per capita (per 1,000)	5.27	5.19	5.22	4.06	3.98	3.96	3.94	3.92	3.90	3.89
General Government	113.75	117.00	115.50	89.00	89.00	89.00	89.00	89.00	89.00	89.00
Public Safety	436.00	427.25	454.00	447.00	447.00	447.00	447.00	447.00	447.00	447.00
Public Works	166.75	165.35	119.35	43.00	43.00	44.00	44.00	44.00	44.00	44.00
Community Development	31.00	32.00	75.00	68.00	68.00	68.00	68.00	68.00	68.00	68.00
Cultural Services	175.05	176.20	170.20	96.00	96.00	96.00	96.00	96.00	96.00	96.00
Total	922.55	917.80	934.05	743.00	743.00	744.00	744.00	744.00	744.00	744.00
Population	175,045	176,755	178,806	182,795	186,785	187,719	188,658	189,601	190,549	191,502

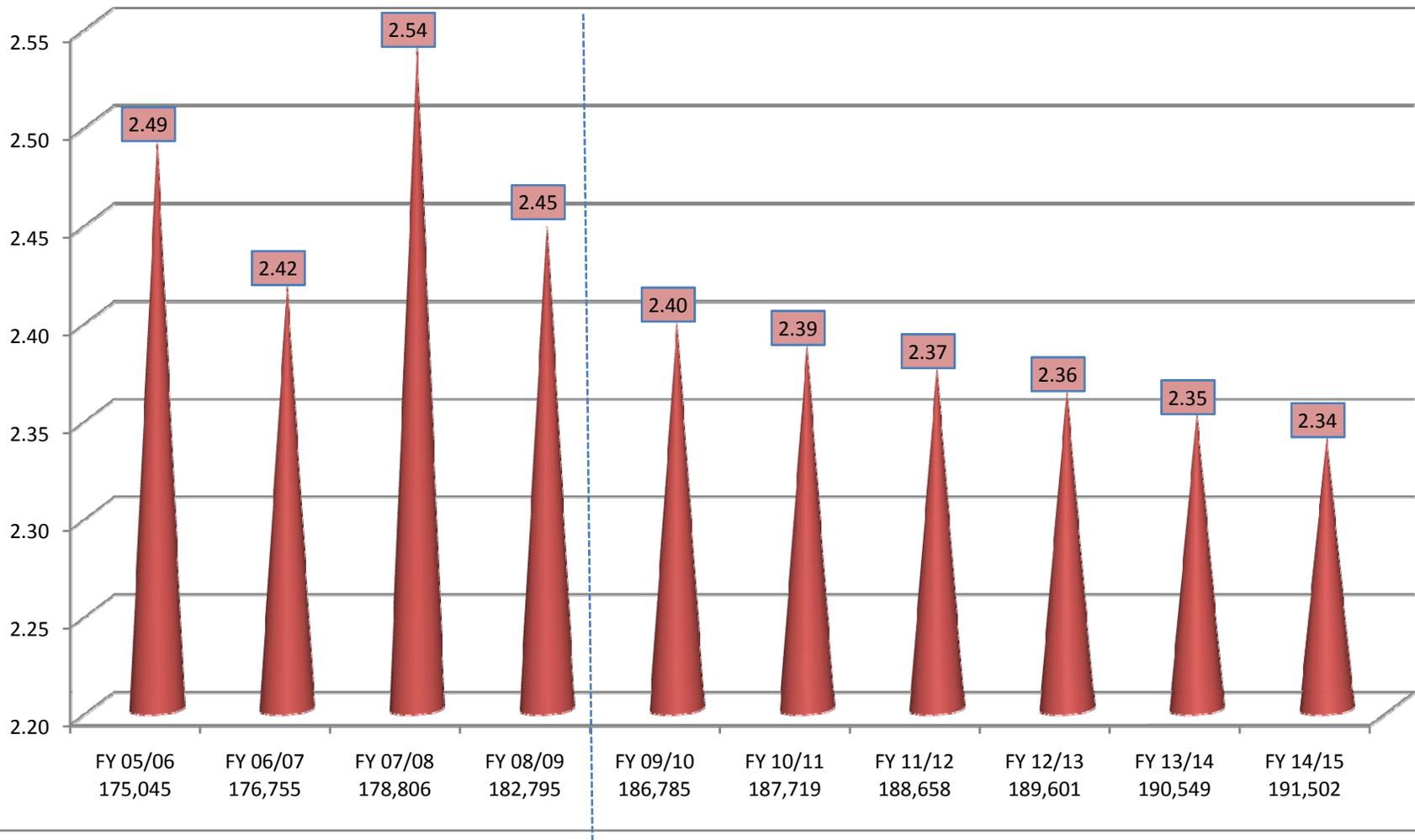
# City of Oceanside Employees per capita\* (General Fund Only)

\* per 1,000 population



# City of Oceanside Public Safety Employees per capita\*

\* per 1,000 population



**City of Oceanside**  
**Internal Service Charge Analysis to determine associated personnel costs**  
**For FY 2009-2010**  
**Prepared by Teri Shoemaker 12/11/08**

	General Fund	All Funds
5506 Risk	<i>Charged via operating xfer at fund level (See separate attachment- Risk Summary)</i>	
5508 IT	3,834,044	5,798,236
5509 Fleet	5,117,143	7,772,011
5510 Building	4,306,567	4,953,084
5511 Building	152,525	740,217
5519 Building	920,294	920,294
5520 Building	174,480	174,480
5521 Building	31,525	31,525
5525 PERS D/S	2,588,331	2,918,461
5530 Gen Admin Alloc	7,864,573	10,822,618
	<b>24,989,482</b>	<b>34,130,926</b>
<b>Wages, Fringe</b>		
Building	1,281,821	1,510,915
Fleet	926,607	1,382,996
Information Technology	<u>1,417,479</u>	<u>2,214,811</u>
	<b>3,625,907</b>	<b>5,108,722</b>
<b>OT,HXH, Payoffs</b>		
Building	67,781	79,027
Fleet	25,641	38,270
Information Technology	<u>22,564</u>	<u>35,256</u>
	<b>115,986</b>	<b>152,553</b>
<b>O &amp; M</b>		
<b>(incl Capital, D/S)</b>		
Building	4,235,789	5,229,658
Fleet	4,164,895	6,350,745
Information Technology	2,394,001	3,548,169
PERS D/S	<u>2,588,331</u>	<u>2,918,461</u>
	<b>13,383,016</b>	<b>18,047,033</b>
<b>Gen Admin Alloc</b>		
Building	134,960	158,994
Fleet	95,225	142,127
Information Technology	144,004	225,007
All other Gen Admin allocation	<u>7,490,384</u>	<u>10,296,491</u>
	<b>7,864,573</b>	<b>10,822,618</b>
	<b>24,989,482</b>	<b>34,130,926</b>