

Table of Contents

Section	Page
1 Introduction and Overview	
Table of Contents	1
Elected Officials	3
Transmittal Letter with Priorities and Issues	4
Strategic Plan: Mission, Principles, and Vision	8
2 Financial Structure, Policy, and Process	
Organization Chart	9
Fund Structure	10
Fund Descriptions	11
Department / Fund Relationship	18
Basis of Budgeting	20
Financial Policies	22
Budget Process	24
Long-Range Financial Planning	27
3 Financial Summaries	
Budget Summary Charts	
Revenue Summary - All Funds	29
Expense Summary - All Funds	30
Revenue Summary - General Fund	31
Expenditure Summary - General Fund	32
Consolidated Financial Schedule - All Funds	
Revenue Overview by Source	33
Expenditure Overview by Department	39
Five-Year Consolidated Financial Schedule - All Funds	
Revenue Summary by Source	43
Expenditure Summary by Department	49
Fund Balance	54
Revenues	56
Expenditures	62
4 Capital & Debt	
Capital Program	63
Capital Improvement Program by Fund	65
Capital Improvement Program by Category	68
Debt	71
Long Term Obligations and Capital Leases by Fund	72

Table of Contents

Section	Page
5	Departmental Information
	Position Summary Schedule 73
	How to Read Departmental Summaries 74
	General Government Function
	City Council 77
	City Attorney 81
	City Manager's Office 84
	City Clerk 90
	Finance 94
	Non-Departmental / Debt Service 98
	Planning & Building Function
	Development Services - Planning 109
	Engineering Function
	Infrastructure & Sustainability 118
	Public Safety Function
	Law Enforcement 126
	Fire and Marine Safety 130
	Public Works Function
	Public Works (includes Cardiff and Encinitas Sanitary Divisions) 137
	Parks & Recreation Function
	Parks, Recreation & Cultural Arts 147
6	Statistical / Supplemental Section
	Community Profile 158
	Demographics and Economics 160
	Encinitas Quick Facts 163
7	Glossary
	Glossary of Acronyms 167
	Glossary of Terms 169
8	Budget Resolutions 177