

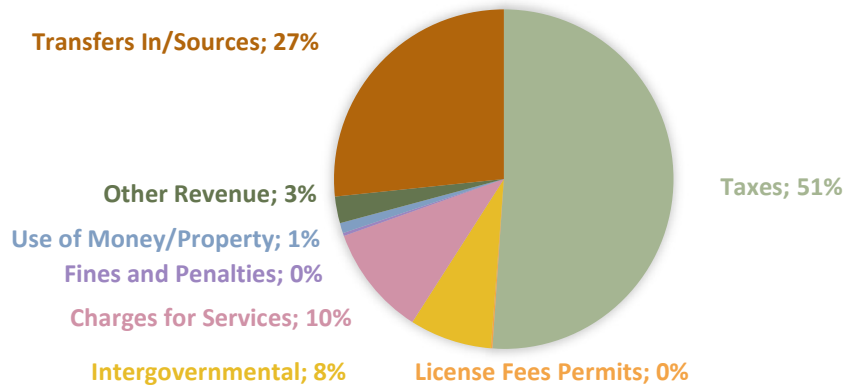
# Revenue Summary - All Funds

In thousands USD

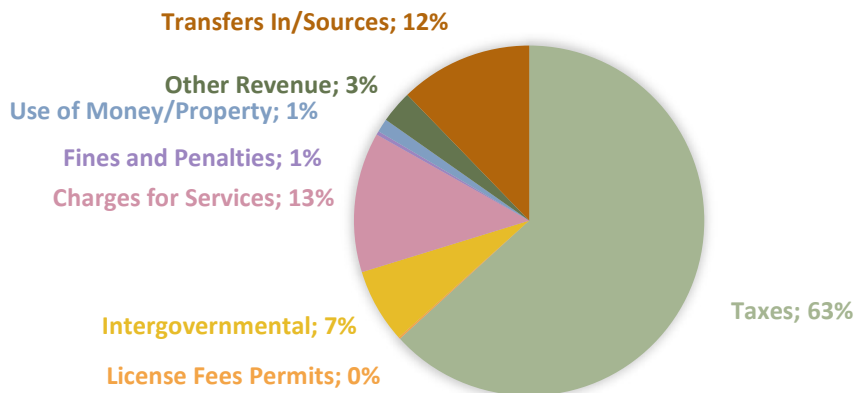
(Includes Transfers In)

Source	FY19 Actual	FY20 Actual	Rev FY21 CY Budget	FY22 Y1 Budget	FY23 Y2 Budget	Y1 - CY Change	Y2 - Y1 Change
Taxes	\$69,403	\$71,065	\$73,032	\$77,936	\$81,719	\$4,905 6.7%	\$3,783 4.9%
License Fees Permits	286	264	263	236	236	-27 -10.2%	0 0.0%
Intergovernmental	8,066	10,614	9,716	11,924	8,838	2,209 22.7%	-3,087 -25.9%
Charges for Services	16,597	17,143	15,539	16,046	16,722	506 3.3%	676 4.2%
Fines and Penalties	794	655	404	435	435	31 7.7%	0 0.0%
Use of Money/Property	2,899	2,737	1,593	1,471	1,605	-121 -7.6%	133 9.1%
Other Revenue	4,473	4,380	4,949	3,887	3,898	-1,062 -21.5%	11 0.3%
Transfers In/Sources	13,574	16,684	26,150	40,662	15,812	14,511 55.5%	-24,849 -61.1%
<b>Total Revenue</b>	<b>\$13,574</b>	<b>\$16,684</b>	<b>\$105,496</b>	<b>\$152,598</b>	<b>\$129,265</b>	<b>\$47,102 44.6%</b>	<b>-\$23,332 -15.3%</b>

## REVENUE FY 2021-22



## REVENUE FY 2022-23



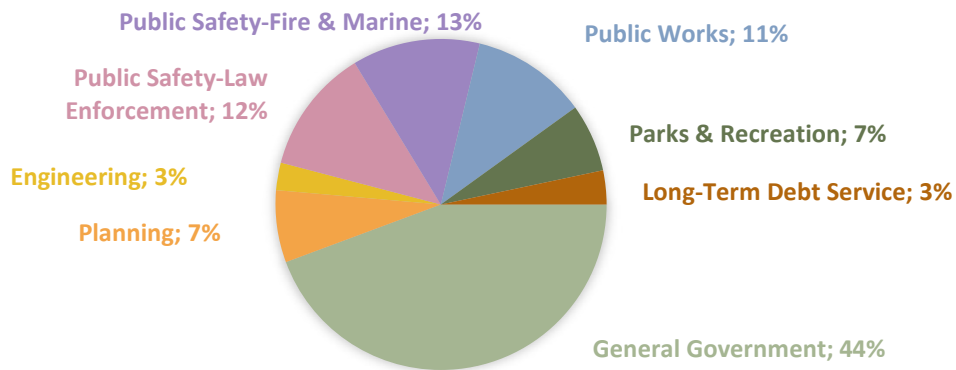
# Expense Summary - All Funds

In thousands USD

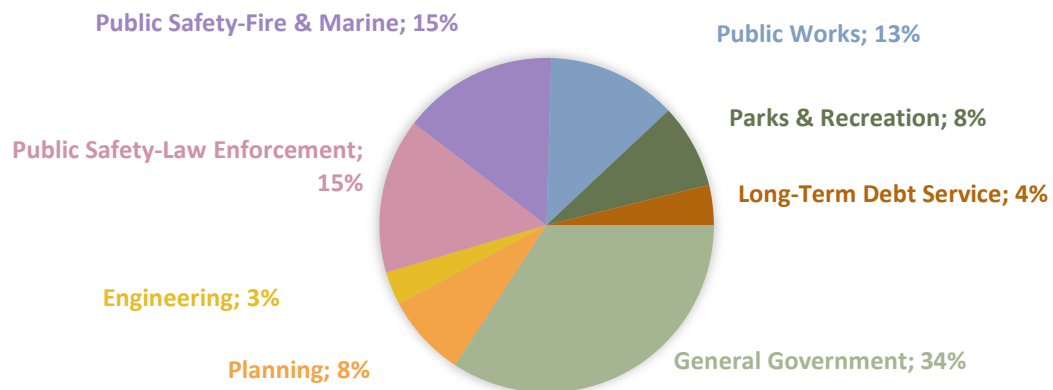
(Includes Transfers Out)

Function	FY19	FY20	Rev FY21	FY22	FY23				
	LY3 Actual	LY2 Actual	CY Budget	Y1 Budget	Y2 Budget	Y1 - CY	Change	Y2 - Y1	Change
General Government	\$45,325	\$44,437	\$56,415	\$64,196	\$42,278	\$7,781	13.8%	-\$21,917	-34.1%
Planning	8,128	8,279	9,519	10,182	9,853	663	7.0%	-329	-3.2%
Engineering	3,740	3,209	3,870	3,929	3,994	59	1.5%	65	1.6%
Public Safety-Law Enforcement	15,182	16,031	16,884	17,660	18,525	776	4.6%	865	4.9%
Public Safety-Fire & Marine	16,356	17,238	18,309	18,095	18,561	-214	-1.2%	466	2.6%
Public Works	12,242	16,063	14,590	16,287	15,465	1,697	11.6%	-822	-5.0%
Parks & Recreation	7,992	8,076	8,337	9,631	10,074	1,294	15.5%	443	4.6%
Long-Term Debt Service	4,248	4,221	4,797	4,796	4,789	-1	0.0%	-8	-0.2%
<b>Total Expenditures</b>	<b>\$113,214</b>	<b>\$117,554</b>	<b>\$132,721</b>	<b>\$144,777</b>	<b>\$123,539</b>	<b>\$12,056</b>	<b>9.1%</b>	<b>-\$21,238</b>	<b>-14.7%</b>

## EXPENSES FY 2021-22



## EXPENSES FY 2022-23



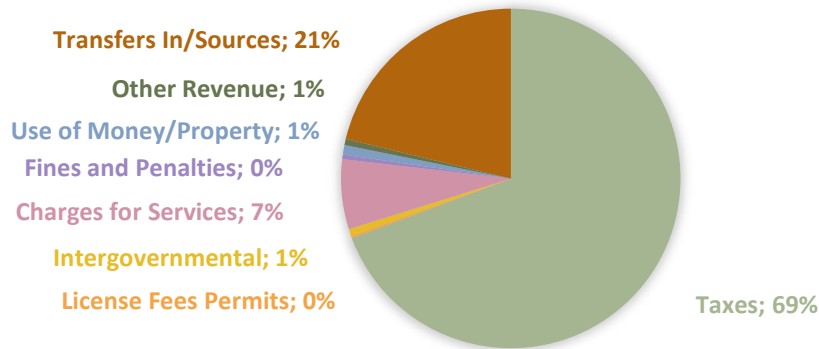
# Revenue Summary - General Fund

In thousands USD

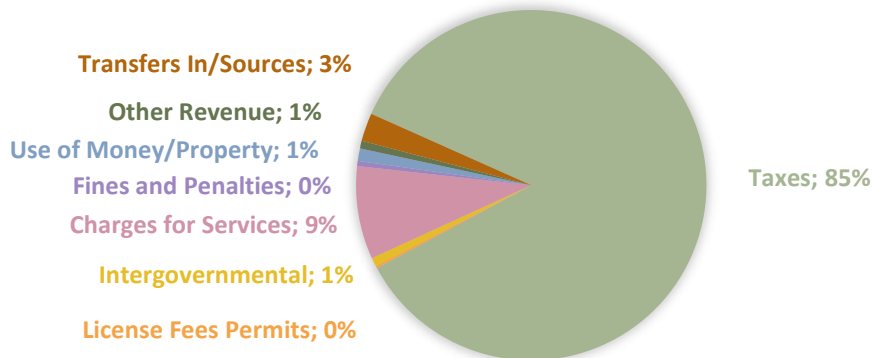
(Includes Transfers In)

Source	FY19 Actual	FY20 Actual	Rev FY21 CY Budget	FY22 Y1 Budget	FY23 Y2 Budget	Y1 - CY Change	Y2 - Y1 Change
Taxes	\$66,264	\$67,988	\$69,937	\$74,833	\$78,599	\$4,896 7.0%	\$3,766 5.0%
License Fees Permits	286	264	263	236	236	-27 -10.2%	0 0.0%
Intergovernmental	663	781	675	703	714	28 4.2%	10 1.5%
Charges for Services	7,383	6,630	6,606	7,198	7,870	592 9.0%	672 9.3%
Fines and Penalties	794	655	404	435	435	31 7.7%	0 0.0%
Use of Money/Property	1,687	1,559	724	984	1,066	260 35.9%	82 8.4%
Other Revenue	1,237	733	1,681	657	662	-1,024 -60.9%	5 0.8%
Transfers In/Sources	1,587	2,207	9,455	22,925	2,371	13,470 142.5%	-20,554 -89.7%
<b>Total Revenue</b>	<b>\$1,587</b>	<b>\$2,207</b>	<b>\$80,289</b>	<b>\$107,971</b>	<b>\$91,954</b>	<b>\$27,682 34.5%</b>	<b>-\$16,018 -14.8%</b>

## REVENUE FY 2021-22



## REVENUE FY 2022-23



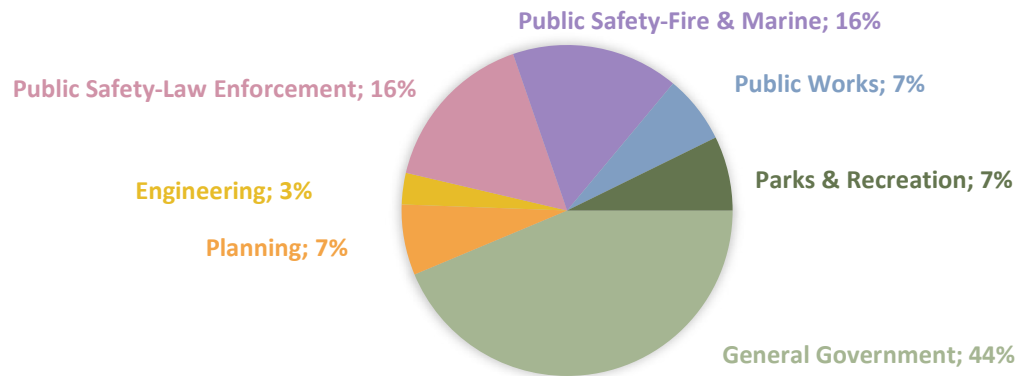
# Expenditure Summary - General Fund

In thousands USD

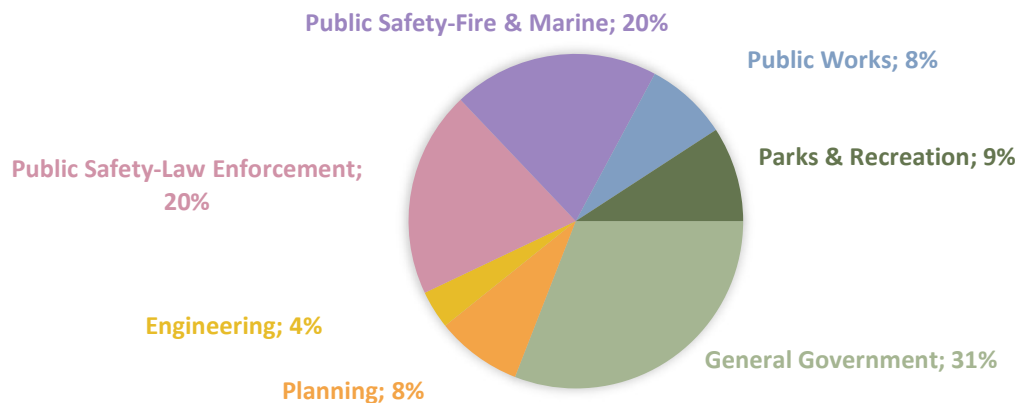
(Includes Transfers Out)

Function	FY19	FY20	Rev FY21	FY22	FY23				
	LY3 Actual	LY2 Actual	CY Budget	Y1 Budget	Y2 Budget	Y1 - CY	Change	Y2 - Y1	Change
General Government	\$29,093	\$24,845	\$35,781	\$47,837	\$28,521	\$12,056	33.7%	-\$19,316	-40.4%
Planning	6,269	6,411	6,822	7,554	7,685	732	10.7%	131	1.7%
Engineering	3,305	2,784	3,178	3,357	3,409	179	5.6%	52	1.5%
Public Safety-Law Enforcement	15,033	15,876	16,774	17,550	18,415	776	4.6%	865	4.9%
Public Safety-Fire & Marine	16,291	16,781	18,080	17,921	18,386	-159	-0.9%	465	2.6%
Public Works	5,361	6,263	6,772	7,284	7,364	511	7.5%	80	1.1%
Parks & Recreation	6,838	6,714	6,644	7,970	8,461	1,325	19.9%	491	6.2%
<b>Total Expenditures</b>	<b>\$82,188</b>	<b>\$79,674</b>	<b>\$94,052</b>	<b>\$109,473</b>	<b>\$92,241</b>	<b>\$15,421</b>	<b>16.4%</b>	<b>-\$17,232</b>	<b>-15.7%</b>

## EXPENDITURES FY 2021-22



## EXPENDITURES FY 2022-23



## Consolidated Financial Schedule

# Revenue Overview - All Funds

FY 2021-22

## By Source

(Includes Transfers In)

	Fund	Taxes & Assessments	Licenses Fees & Permits	Inter-Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
<b>GENERAL</b>	101 - GENERAL FUND	74,832,603	236,000	703,346	7,198,118	435,253	984,154	656,793	22,925,117	107,971,384
<b>SPECIAL REVENUE</b>										
<b>Infrastructure</b>	201 - STATE GASOLINE TAXES			2,868,837						2,868,837
	203 - STATE CAPITAL GRANTS			2,758,320						2,758,320
	211 - TRANSNET PROGRAM			1,899,000						1,899,000
	212 - COASTAL ZONE MANAGEMENT	561,227							2,580	563,807
	223 - FEDERAL CAPITAL GRANT			39,882					3,868,003	3,907,885
<b>SPECIAL REVENUE</b>										
<b>Grants &amp; Housing</b>	202 - STATE LAW ENF GRANT			100,000						100,000
	213 - GOVERNMENT EDUCATION ACCESS	326,156								326,156
	214 - SOLID WASTE RECYCLING & HHW			960,348						960,348
	221 - SENIOR NUTRITION GRANT			76,500			8,250		93,273	178,023
	222 - CDBG GRANT			847,397					45,483	892,880
	228 - FEDERAL LAW ENF GRANT			10,000						10,000
	229 - RESTRICTED DONATIONS & CONTRIB			25,000			55,750		152,407	233,157
	230 - CSA-17 BENEFIT FEES							227,434		227,434
<b>SPECIAL REVENUE</b>										
<b>Development Impact</b>	231 - PARK DEVELOPMENT FEES				197,950		19,000			216,950
	232 - PARKLAND ACQUISITION FEES				339,600		33,000			372,600

# Revenue Overview - All Funds

FY 2021-22

## By Source

(Includes Transfers In)

	Fund	Taxes & Assessments	Licenses Fees & Permits	Inter-Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
	233 - TRAFFIC MITIGATION FEES				100,000		18,641		1,641	120,282
	234 - REGIONAL TRAFFIC MITIG FEE				148,540		7,379			155,919
	235 - OPEN SPACE ACQUISITION FEES				21,900		2,000			23,900
	236 - RECREATIONAL TRAILS FEES				8,400		800			9,200
	237 - COMMUNITY FACILITIES FEES				28,550					28,550
	238 - FIRE MITIGATION FEES				49,986					49,986
	239 - FLOOD CONTROL MITIGATION FEES				80,000		731			80,731
	251 - IN LIEU FEES CURB GUTTER SIDEW						24			24
	252 - IN LIEU FEES UNDERGROUND UTIL						1,197		404,106	405,303
	253 - IN LIEU FEES AFFORDABLE HOUSIN						5,000			5,000
<b>SPECIAL REVENUE</b>										
<b>Municipal Improvement Districts</b>										
	291 - VILLANITAS ROAD MID	17,761					4,671			22,432
	292 - CERRO STREET MID	64,700					11,022			75,722
	293 - VILLAGE PARK MID	32,700					1,712			34,412
	294 - WIRO PARK MID	11,001					170		17,000	28,171
	295 - ENCINITAS LLD	1,490,151					56,266	20,000		1,566,417
	297 - ENC RANCH LLD	600,000					33,030	2,000	21,141	656,171
<b>DEBT SERVICE</b>										
	301 - DEBT SERVICE FUND								183,556	183,556
	302 - ENC PUBLIC FINANCE AUTHORITY								3,538,051	3,538,051
<b>CAPITAL PROJECTS</b>										
	403 - FACILITIES CAPITAL MAINTENANCE								1,100,000	1,100,000
<b>ENTERPRISE</b>										
	511 - CSD OPERATIONS				5,031,758		69,200			5,100,958

# Revenue Overview - All Funds

FY 2021-22

## By Source

(Includes Transfers In)

Fund	Taxes & Assessments	Licenses Fees & Permits	Inter-Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
512 - CSD CAPITAL REPLACEMENT								3,045,000	3,045,000
513 - CSD CAPITAL EXPANSION							100,000		100,000
521 - ESD OPERATIONS				2,749,599		38,001			2,787,600
522 - ESD CAPITAL REPLACEMENT								2,218,536	2,218,536
523 - ESD CAPITALEXPANSION							50,000		50,000
551 - SECTION 8 HOUSING ADMIN			384,953					49,371	434,324
552 - SECTION 8 HOUSING HAP			1,250,851						1,250,851
561 - PAC PINES AFFORDABLE HOUSING						113,000	123,600	21,549	258,149
INTERNAL SERVICE				91,408		8,500	1,143,000	1,997,793	3,240,701
							972,316		972,316
							571,830		571,830
							10,000	327,000	337,000
							10,000	250,000	260,000
								400,000	400,000
<b>Grand Total</b>	<b>77,936,299</b>	<b>236,000</b>	<b>11,924,434</b>	<b>16,045,809</b>	<b>435,253</b>	<b>1,471,498</b>	<b>3,886,973</b>	<b>40,661,607</b>	<b>152,597,873</b>

## Consolidated Financial Schedule

# Revenue Overview - All Funds

FY 2022-23

## By Source

(Includes Transfers In)

	Fund	Taxes & Assessments	Licenses Fees & Permits	Inter-Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
<b>GENERAL</b>	101 - GENERAL FUND	78,598,880	236,000	713,726	7,870,400	435,253	1,066,445	661,793	2,371,181	91,953,678
<b>SPECIAL REVENUE</b>										
<b>Infrastructure</b>	201 - STATE GASOLINE TAXES			2,926,064						2,926,064
	203 - STATE CAPITAL GRANTS			165,000						165,000
	211 - TRANSNET PROGRAM			1,846,000						1,846,000
	212 - COASTAL ZONE MANAGEMENT	578,064								578,064
	223 - FEDERAL CAPITAL GRANT			39,882						39,882
<b>SPECIAL REVENUE</b>										
<b>Grants &amp; Housing</b>	202 - STATE LAW ENF GRANT			100,000						100,000
	213 - GOVERNMENT EDUCATION ACCESS	326,156								326,156
	214 - SOLID WASTE RECYCLING & HHW			960,348						960,348
	221 - SENIOR NUTRITION GRANT			69,700			17,000		93,273	179,973
	222 - CDBG GRANT			321,390					58,133	379,523
	228 - FEDERAL LAW ENF GRANT			10,000						10,000
	229 - RESTRICTED DONATIONS & CONTRIB			25,000			101,165		140,000	266,165
	230 - CSA-17 BENEFIT FEES							233,417		233,417
<b>SPECIAL REVENUE</b>										
<b>Development Impact</b>	231 - PARK DEVELOPMENT FEES				197,950		19,000			216,950
	232 - PARKLAND ACQUISITION FEES				339,600		33,000			372,600



# Revenue Overview - All Funds

FY 2022-23

## By Source

(Includes Transfers In)

		Taxes & Assessments	Licenses Fees & Permits	Inter- Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
	<b>Fund</b>									
	233 - TRAFFIC MITIGATION FEES				100,000		18,828			118,828
	234 - REGIONAL TRAFFIC MITIG FEE				148,540		7,453			155,993
	235 - OPEN SPACE ACQUISITION FEES				21,900		2,000			23,900
	236 - RECREATIONAL TRAILS FEES				8,400		800			9,200
	237 - COMMUNITY FACILITIES FEES				28,550					28,550
	238 - FIRE MITIGATION FEES				49,986					49,986
	239 - FLOOD CONTROL MITIGATION FEES				80,000		731			80,731
	251 - IN LIEU FEES CURB GUTTER SIDEW						24			24
	252 - IN LIEU FEES UNDERGROUND UTIL						1,185			1,185
	253 - IN LIEU FEES AFFORDABLE HOUSIN						5,000			5,000
<b>SPECIAL REVENUE</b>										
<b>Municipal Improvement Districts</b>										
	291 - VILLANITAS ROAD MID	17,761					4,671			22,432
	292 - CERRO STREET MID	64,700					11,022			75,722
	293 - VILLAGE PARK MID	32,700					1,712			34,412
	294 - WIRO PARK MID	11,001					170		17,000	28,171
	295 - ENCINITAS LLD	1,490,151					56,716	20,000		1,566,867
	297 - ENC RANCH LLD	600,000					33,030	2,000		635,030
<b>DEBT SERVICE</b>										
	301 - DEBT SERVICE FUND								183,557	183,557
	302 - ENC PUBLIC FINANCE AUTHORITY								3,530,102	3,530,102
<b>CAPITAL PROJECTS</b>										
	403 - FACILITIES CAPITAL MAINTENANCE								1,100,000	1,100,000
<b>ENTERPRISE</b>										
	511 - CSD OPERATIONS				5,031,758		69,200			5,100,958

# Revenue Overview - All Funds

FY 2022-23

## By Source

(Includes Transfers In)

Fund	Taxes & Assessments	Licenses Fees & Permits	Inter-Governmental	Charges for Services	Fines & Penalties	Use of Money & Property	Other	Transfers In / Sources	Total Revenues
512 - CSD CAPITAL REPLACEMENT								3,045,000	3,045,000
513 - CSD CAPITAL EXPANSION							100,000		100,000
521 - ESD OPERATIONS				2,749,599		38,001			2,787,600
522 - ESD CAPITAL REPLACEMENT								2,218,536	2,218,536
523 - ESD CAPITALEXPANSION							50,000		50,000
551 - SECTION 8 HOUSING ADMIN			384,953					51,954	436,907
552 - SECTION 8 HOUSING HAP			1,275,868						1,275,868
561 - PAC PINES AFFORDABLE HOUSING						113,000	123,600	28,593	265,193
601 - SELF INSURANCE				95,064		4,844	1,143,000	1,997,793	3,240,701
611 - WASTEWATER SUPPORT							972,316		972,316
621 - FLEET MAINTENANCE							571,830		571,830
622 - VEHICLE REPLACEMENT							10,000	327,000	337,000
623 - MACH EQUIPMENT REPLACEMENT							10,000	250,000	260,000
624 - FIRE APPARATUS REPLACEMENT								400,000	400,000
<b>Grand Total</b>	<b>81,719,413</b>	<b>236,000</b>	<b>8,837,931</b>	<b>16,721,747</b>	<b>435,253</b>	<b>1,604,997</b>	<b>3,897,956</b>	<b>15,812,122</b>	<b>129,265,419</b>

Consolidated Financial Schedule

# Expenditure Overview - All Funds

FY 2021-22

## By Department

(Includes Transfers Out & Capital Outlay)

	GENERAL GOVERNMENT					PLANNING	ENGINEERING	PUBLIC SAFETY		PUBLIC WORKS	PARKS & REC	INTEREST	YEAR 1
	City Council	City Manager	City Clerk	Finance	Non-Departmental	Dev Svcs Planning	Dev Svcs Engineering	Law Enforcement	Fire & Marine Safety	Public Works	Parks Recreation & Cultural Arts	Long-Term Debt Service	Total Expenses
<b>Fund</b>													
<b>GENERAL</b>	101 - GENERAL FUND	1,495,014	6,075,861	472,813	2,304,090	37,489,075	7,553,760	3,357,210	17,550,322	17,921,004	7,283,518	7,969,871	109,472,538
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Infrastructure</b>	201 - STATE GASOLINE TAXES				2,852,208								2,852,208
	203 - STATE CAPITAL GRANTS				2,758,320								2,758,320
	211 - TRANSNET PROGRAM				1,775,000								1,775,000
	212 - COASTAL ZONE MANAGEMENT		267,886		160,000								427,886
	223 - FEDERAL CAPITAL GRANT				39,882								39,882
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Grants &amp; Housing</b>	202 - STATE LAW ENF GRANT							100,000					100,000
	213 - GOVERNMENT EDUCATION ACCESS	119,801			191,667								311,468
	214 - SOLID WASTE RECYCLING & HHW									732,053			732,053
	221 - SENIOR NUTRITION GRANT										243,440		243,440
	222 - CDBG GRANT				235,181	695,026							930,207
	228 - FEDERAL LAW ENF GRANT							10,000					10,000
	229 - RESTRICTED DONATIONS & CONTRIB										228,975		228,975
	230 - CSA-17 BENEFIT FEES				16,700					174,085			190,785
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Development Impact</b>	231 - PARK DEVELOPMENT FEES												
	232 - PARKLAND ACQUISITION FEES												
	233 - TRAFFIC MITIGATION FEES				431,583								431,583
	234 - REGIONAL TRAFFIC MITIG FEE				300,000								300,000
	235 - OPEN SPACE ACQUISITION FEES												
	236 - RECREATIONAL TRAILS FEES												
	237 - COMMUNITY FACILITIES FEES				19,985								19,985
	238 - FIRE MITIGATION FEES				55,000								55,000
	239 - FLOOD CONTROL MITIGATION FEES												
	252 - IN LIEU FEES UNDERGROUND UTIL												
	253 - IN LIEU FEES AFFORDABLE HOUSIN												

# Expenditure Overview - All Funds

## By Department

(Includes Transfers Out & Capital Outlay)

FY 2021-22

		GENERAL GOVERNMENT					PLANNING	ENGINEERING	PUBLIC SAFETY		PUBLIC WORKS	PARKS & REC	INTEREST	YEAR 1
Fund		City Council	City Manager	City Clerk	Finance	Non-Departmental	Dev Svcs Planning	Dev Svcs Engineering	Law Enforcement	Fire & Marine Safety	Public Works	Parks Recreation & Cultural Arts	Long-Term Debt Service	Total Expenses
SPECIAL REVENUE Municipal Improvement Districts	291 - VILLANITAS ROAD MID											31,233		31,233
	292 - CERRO STREET MID											39,203		39,203
	293 - VILLAGE PARK MID											67,448		67,448
	294 - WIRO PARK MID											28,857		28,857
	295 - ENCINITAS LLD					50,000		516,998			558,951	492,630		1,618,579
	297 - ENC RANCH LLD							54,992			42,884	529,454		627,330
DEBT SERVICE	301 - DEBT SERVICE FUND												183,556	183,556
	302 - ENC PUBLIC FINANCE AUTHORITY												3,538,051	3,538,051
ENTERPRISE	511 - CSD OPERATIONS					1,000,000					3,322,024		749,602	5,071,626
	512 - CSD CAPITAL REPLACEMENT													
	521 - ESD OPERATIONS					1,840,876					1,764,389			3,605,265
	523 - ESD CAPITALEXPANSION													
	551 - SECTION 8 HOUSING ADMIN						419,920							419,920
	522 - ESD CAPITAL REPLACEMENT													
	552 - SECTION 8 HOUSING HAP						1,360,851							1,360,851
	561 - PAC PINES AFFORDABLE HOUSING					15,172	152,506						99,879	267,557
INTERNAL SERVICE	601 - SELF INSURANCE		3,082,494											3,082,494
	611 - WASTEWATER SUPPORT					147,000					953,016			1,100,016
	621 - FLEET MAINTENANCE										614,879			614,879
	622 - VEHICLE REPLACEMENT					200,000					334,284			534,284
	623 - MACH EQUIPMENT REPLACEMENT					300,000					421,000			721,000
	624 - FIRE APPARATUS REPLACEMENT					500,000					260,000		225,061	985,061
Grand Total		1,614,815	9,426,241	472,813	2,304,090	50,377,649	10,182,063	3,929,200	17,660,322	18,095,089	16,286,998	9,631,111	4,796,149	144,776,540

Consolidated Financial Schedule

Expenditure Overview - All Funds

By Department

(Includes Transfers Out & Capital Outlay)

FY 2022-23

	GENERAL GOVERNMENT					PLANNING	ENGINEERING	PUBLIC SAFETY		PUBLIC WORKS	PARKS & REC	INTEREST	YEAR 2
	City Council	City Manager	City Clerk	Finance	Non-Departmental	Dev Svcs Planning	Dev Svcs Engineering	Law Enforcement	Fire & Marine Safety	Public Works	Parks Recreation & Cultural Arts	Long-Term Debt Service	Total Expenses
<b>Fund</b>													
<b>GENERAL</b>	101 - GENERAL FUND	1,337,178	5,949,475	693,931	2,302,011	18,238,498	7,684,793	3,408,929	18,415,431	18,385,895	7,363,872	8,460,782	92,240,795
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Infrastructure</b>	201 - STATE GASOLINE TAXES				2,888,187								2,888,187
	203 - STATE CAPITAL GRANTS				165,000								165,000
	211 - TRANSNET PROGRAM				1,846,000								1,846,000
	212 - COASTAL ZONE MANAGEMENT		250,021		160,000								410,021
	223 - FEDERAL CAPITAL GRANT												
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Grants &amp; Housing</b>	202 - STATE LAW ENF GRANT							100,000					100,000
	213 - GOVERNMENT EDUCATION ACCESS	119,801			179,716								299,517
	214 - SOLID WASTE RECYCLING & HHW									748,238			748,238
	221 - SENIOR NUTRITION GRANT										155,731		155,731
	222 - CDBG GRANT				200,000	223,844							423,844
	228 - FEDERAL LAW ENF GRANT							10,000					10,000
	229 - RESTRICTED DONATIONS & CONTRIB										266,165		266,165
	230 - CSA-17 BENEFIT FEES									175,085			175,085
<b>SPECIAL</b>													
<b>REVENUE</b>													
<b>Development Impact</b>	231 - PARK DEVELOPMENT FEES												
	232 - PARKLAND ACQUISITION FEES												
	233 - TRAFFIC MITIGATION FEES				100,000								100,000
	234 - REGIONAL TRAFFIC MITIG FEE				300,000								300,000
	235 - OPEN SPACE ACQUISITION FEES												
	236 - RECREATIONAL TRAILS FEES												
	237 - COMMUNITY FACILITIES FEES				19,985								19,985
	238 - FIRE MITIGATION FEES				55,000								55,000
	239 - FLOOD CONTROL MITIGATION FEES												
	252 - IN LIEU FEES UNDERGROUND UTIL												
	253 - IN LIEU FEES AFFORDABLE HOUSIN												

# Expenditure Overview - All Funds

## By Department

(Includes Transfers Out & Capital Outlay)

FY 2022-23

		GENERAL GOVERNMENT					PLANNING	ENGINEERING	PUBLIC SAFETY		PUBLIC WORKS	PARKS & REC	INTEREST	YEAR 2
		City Council	City Manager	City Clerk	Finance	Non-Departmental	Dev Svcs Planning	Dev Svcs Engineering	Law Enforcement	Fire & Marine Safety	Public Works	Parks Recreation & Cultural Arts	Long-Term Debt Service	Total Expenses
SPECIAL REVENUE Municipal Improvement Districts	Fund													
	291 - VILLANITAS ROAD MID											31,542		31,542
	292 - CERRO STREET MID											40,182		40,182
	293 - VILLAGE PARK MID											67,465		67,465
	294 - WIRO PARK MID											29,234		29,234
	295 - ENCINITAS LLD					50,000		530,302			562,662	488,655		1,631,619
	297 - ENC RANCH LLD							54,639			43,370	534,241		632,250
DEBT SERVICE	301 - DEBT SERVICE FUND												183,557	183,557
	302 - ENC PUBLIC FINANCE AUTHORITY												3,530,102	3,530,102
ENTERPRISE	511 - CSD OPERATIONS					1,000,000					3,145,539		749,990	4,895,529
	512 - CSD CAPITAL REPLACEMENT													
	521 - ESD OPERATIONS					2,165,488					1,665,738			3,831,226
	522 - ESD CAPITAL REPLACEMENT													
	523 - ESD CAPITALEXPANSION													
	551 - SECTION 8 HOUSING ADMIN							425,672						425,672
	552 - SECTION 8 HOUSING HAP							1,360,851						1,360,851
	561 - PAC PINES AFFORDABLE HOUSING					52,964		157,647					99,879	310,490
INTERNAL SERVICE	601 - SELF INSURANCE		3,058,168											3,058,168
	611 - WASTEWATER SUPPORT					147,000					924,269			1,071,269
	621 - FLEET MAINTENANCE										598,202			598,202
	622 - VEHICLE REPLACEMENT					200,000					338,000			538,000
	623 - MACH EQUIPMENT REPLACEMENT					300,000					75,000			375,000
	624 - FIRE APPARATUS REPLACEMENT					500,000							225,061	725,061
	Grand Total	1,456,979	9,257,664	693,931	2,302,011	28,567,838	9,852,807	3,993,870	18,525,431	18,560,980	15,464,890	10,073,997	4,788,589	123,538,987

## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
GENERAL	<b>101 - GENERAL FUND</b>	<b>79,901,526</b>	<b>80,816,934</b>	<b>89,744,013</b>	<b>107,971,384</b>	<b>91,953,678</b>
	31 - TAXES	66,263,559	67,987,817	69,936,545	74,832,603	78,598,880
	32 - LICENSE FEE/PERMITS	286,224	263,518	262,680	236,000	236,000
	33 - INTERGOVERNMENTAL	663,029	780,808	674,947	703,346	713,726
	34 - CHARGES FOR SERVICES	7,382,916	6,629,819	6,606,063	7,198,118	7,870,400
	35 - FINES AND PENALTIES	794,237	655,032	404,153	435,253	435,253
	36 - USE - MONEY/PROPERTY	1,687,367	1,559,462	724,166	984,154	1,066,445
	37 - OTHER REVENUE	1,237,124	733,182	1,680,565	656,793	661,793
	39 - TRANSFERS IN/SOURCES	1,587,071	2,207,296	9,454,894	22,925,117	2,371,181
SPECIAL REVENUE Infrastructure	<b>201 - STATE GASOLINE TAXES</b>	<b>2,605,229</b>	<b>2,619,785</b>	<b>3,085,898</b>	<b>2,868,837</b>	<b>2,926,064</b>
	31 - TAXES	12,322	12,868			
	33 - INTERGOVERNMENTAL	2,446,271	2,564,904	3,085,898	2,868,837	2,926,064
	36 - USE - MONEY/PROPERTY	37,241	42,013			
	37 - OTHER REVENUE					
	39 - TRANSFERS IN/SOURCES	109,395				
	<b>203 - STATE CAPITAL GRANTS</b>	<b>1,738,025</b>	<b>1,005,854</b>	<b>500,000</b>	<b>2,758,320</b>	<b>165,000</b>
	33 - INTERGOVERNMENTAL	1,738,025	855,409	500,000	2,758,320	165,000
	39 - TRANSFERS IN/SOURCES		150,445			
	<b>211 - TRANSNET PROGRAM</b>	<b>781,604</b>	<b>2,807,088</b>	<b>1,715,226</b>	<b>1,899,000</b>	<b>1,846,000</b>
	33 - INTERGOVERNMENTAL	775,013	2,796,301	1,715,226	1,899,000	1,846,000
	36 - USE - MONEY/PROPERTY	6,591	10,733			
	39 - TRANSFERS IN/SOURCES		54			
	<b>212 - COASTAL ZONE MANAGEMENT</b>	<b>570,481</b>	<b>488,679</b>	<b>547,461</b>	<b>563,807</b>	<b>578,064</b>
	31 - TAXES	555,154	476,612	544,881	561,227	578,064
	33 - INTERGOVERNMENTAL					
	36 - USE - MONEY/PROPERTY	15,327	12,067			
	39 - TRANSFERS IN/SOURCES			2,580	2,580	
	<b>223 - FEDERAL CAPITAL GRANT</b>	<b>678,632</b>	<b>1,250,382</b>	<b>4,675,667</b>	<b>3,907,885</b>	<b>39,882</b>
	33 - INTERGOVERNMENTAL	639,714	1,226,367	805,971	39,882	39,882
	36 - USE - MONEY/PROPERTY					
	39 - TRANSFERS IN/SOURCES	38,918	24,015	3,869,696	3,868,003	

## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
SPECIAL REVENUE Grants & Housing	<b>202 - STATE LAW ENF GRANT</b>	<b>148,747</b>	<b>155,948</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	33 - INTERGOVERNMENTAL	148,747	155,948	100,000	100,000	100,000
	36 - USE - MONEY/PROPERTY					
	<b>213 - GOVERNMENT EDUCATION ACCESS</b>	<b>401,252</b>	<b>385,117</b>	<b>347,325</b>	<b>326,156</b>	<b>326,156</b>
	31 - TAXES	372,172	355,522	347,325	326,156	326,156
	33 - INTERGOVERNMENTAL					
	36 - USE - MONEY/PROPERTY	29,080	29,595			
	<b>214 - SOLID WASTE RECYCLING &amp; HHW</b>		<b>366,727</b>	<b>359,800</b>	<b>960,348</b>	<b>960,348</b>
	33 - INTERGOVERNMENTAL		366,727	359,800	960,348	960,348
	36 - USE - MONEY/PROPERTY					
	37 - OTHER REVENUE					
	39 - TRANSFERS IN/SOURCES					
	<b>221 - SENIOR NUTRITION GRANT</b>	<b>132,426</b>	<b>154,272</b>	<b>280,131</b>	<b>178,023</b>	<b>179,973</b>
	33 - INTERGOVERNMENTAL	60,720	84,709	103,816	76,500	69,700
	36 - USE - MONEY/PROPERTY	16,651	12,970	12,000	8,250	17,000
	39 - TRANSFERS IN/SOURCES	55,055	56,593	164,315	93,273	93,273
	<b>222 - CDBG GRANT</b>	<b>272,860</b>	<b>450,957</b>	<b>827,356</b>	<b>892,880</b>	<b>379,523</b>
	33 - INTERGOVERNMENTAL	249,078	377,282	792,788	847,397	321,390
	39 - TRANSFERS IN/SOURCES	23,782	73,675	34,568	45,483	58,133
	<b>227 - HOME ENTITLEMENT PROGRAM</b>	<b>4,154</b>				
	33 - INTERGOVERNMENTAL					
	36 - USE - MONEY/PROPERTY					
	39 - TRANSFERS IN/SOURCES	4,154				
	<b>228 - FEDERAL LAW ENF GRANT</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	33 - INTERGOVERNMENTAL			10,000	10,000	10,000
	<b>229 - RESTRICTED DONATIONS &amp; CONTRIB</b>	<b>261,214</b>	<b>246,165</b>	<b>273,800</b>	<b>233,157</b>	<b>266,165</b>
	33 - INTERGOVERNMENTAL	40,000		16,450	25,000	25,000
	36 - USE - MONEY/PROPERTY	146,214	106,165	117,350	55,750	101,165
	39 - TRANSFERS IN/SOURCES	75,000	140,000	140,000	152,407	140,000
	<b>230 - CSA-17 BENEFIT FEES</b>	<b>100,713</b>	<b>528,118</b>	<b>221,633</b>	<b>227,434</b>	<b>233,417</b>
	36 - USE - MONEY/PROPERTY	4,055	2,643			
	37 - OTHER REVENUE	96,658	525,475	221,633	227,434	233,417
	39 - TRANSFERS IN/SOURCES					



## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
SPECIAL REVENUE Development Impact	<b>231 - PARK DEVELOPMENT FEES</b>	<b>324,141</b>	<b>259,591</b>	<b>190,969</b>	<b>216,950</b>	<b>216,950</b>
	34 - CHARGES FOR SERVICES	298,338	229,636	178,969	197,950	197,950
	36 - USE - MONEY/PROPERTY	25,803	29,955	12,000	19,000	19,000
	39 - TRANSFERS IN/SOURCES					
	<b>232 - PARKLAND ACQUISITION FEES</b>	<b>530,396</b>	<b>446,490</b>	<b>335,485</b>	<b>372,600</b>	<b>372,600</b>
	34 - CHARGES FOR SERVICES	476,623	390,641	302,485	339,600	339,600
	36 - USE - MONEY/PROPERTY	53,773	55,849	33,000	33,000	33,000
	<b>233 - TRAFFIC MITIGATION FEES</b>	<b>381,846</b>	<b>1,145,349</b>	<b>517,851</b>	<b>120,282</b>	<b>118,828</b>
	33 - INTERGOVERNMENTAL					
	34 - CHARGES FOR SERVICES	288,643	1,078,062	498,117	100,000	100,000
	36 - USE - MONEY/PROPERTY	53,637	67,287	18,093	18,641	18,828
	39 - TRANSFERS IN/SOURCES	39,567		1,641	1,641	
	<b>234 - REGIONAL TRAFFIC MITIG FEE</b>	<b>177,696</b>	<b>180,119</b>	<b>98,702</b>	<b>155,919</b>	<b>155,993</b>
	34 - CHARGES FOR SERVICES	151,651	157,055	91,540	148,540	148,540
	36 - USE - MONEY/PROPERTY	26,045	23,064	7,162	7,379	7,453
	<b>235 - OPEN SPACE ACQUISITION FEES</b>	<b>548,219</b>	<b>45,875</b>	<b>21,830</b>	<b>23,900</b>	<b>23,900</b>
	34 - CHARGES FOR SERVICES	32,382	25,407	19,830	21,900	21,900
	36 - USE - MONEY/PROPERTY	15,837	20,468	2,000	2,000	2,000
	39 - TRANSFERS IN/SOURCES	500,000				
	<b>236 - RECREATIONAL TRAILS FEES</b>	<b>13,708</b>	<b>11,120</b>	<b>6,380</b>	<b>9,200</b>	<b>9,200</b>
	34 - CHARGES FOR SERVICES	12,494	9,744	5,880	8,400	8,400
	36 - USE - MONEY/PROPERTY	1,214	1,376	500	800	800
	<b>237 - COMMUNITY FACILITIES FEES</b>	<b>43,463</b>	<b>33,302</b>	<b>19,985</b>	<b>28,550</b>	<b>28,550</b>
	34 - CHARGES FOR SERVICES	43,463	33,302	19,985	28,550	28,550
	36 - USE - MONEY/PROPERTY					
	<b>238 - FIRE MITIGATION FEES</b>	<b>76,620</b>	<b>222,837</b>	<b>55,000</b>	<b>49,986</b>	<b>49,986</b>
	34 - CHARGES FOR SERVICES	76,620	222,837	55,000	49,986	49,986
	36 - USE - MONEY/PROPERTY					
	<b>239 - FLOOD CONTROL MITIGATION FEES</b>	<b>113,577</b>	<b>106,180</b>	<b>42,731</b>	<b>80,731</b>	<b>80,731</b>
	34 - CHARGES FOR SERVICES	104,915	95,270	42,000	80,000	80,000
	36 - USE - MONEY/PROPERTY	8,662	9,161	731	731	731
	39 - TRANSFERS IN/SOURCES		1,750			
	<b>251 - IN LIEU FEES CURB GUTTER SIDEW</b>	<b>235</b>	<b>6,887</b>	<b>24</b>	<b>24</b>	<b>24</b>
	34 - CHARGES FOR SERVICES		6,621			
	36 - USE - MONEY/PROPERTY	235	266	24	24	24

## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
SPECIAL REVENUE Municipal Improvement Districts	<b>252 - IN LIEU FEES UNDERGROUND UTIL</b>	<b>18,366</b>	<b>18,151</b>	<b>405,291</b>	<b>405,303</b>	<b>1,185</b>
	33 - INTERGOVERNMENTAL					
	34 - CHARGES FOR SERVICES					
	36 - USE - MONEY/PROPERTY	18,366	18,151	1,185	1,197	1,185
	39 - TRANSFERS IN/SOURCES			404,106	404,106	
	<b>253 - IN LIEU FEES AFFORDABLE HOUSIN</b>	<b>40,607</b>	<b>27,403</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	34 - CHARGES FOR SERVICES					
	36 - USE - MONEY/PROPERTY	40,607	27,403	5,000	5,000	5,000
	37 - OTHER REVENUE					
	<b>291 - VILLANITAS ROAD MID</b>	<b>20,021</b>	<b>20,818</b>	<b>23,000</b>	<b>22,432</b>	<b>22,432</b>
	31 - TAXES	15,619	16,579	20,996	17,761	17,761
	36 - USE - MONEY/PROPERTY	4,402	4,219	2,004	4,671	4,671
	39 - TRANSFERS IN/SOURCES		20			
	<b>292 - CERRO STREET MID</b>	<b>64,900</b>	<b>68,685</b>	<b>70,000</b>	<b>75,722</b>	<b>75,722</b>
	31 - TAXES	57,181	60,400	66,638	64,700	64,700
	36 - USE - MONEY/PROPERTY	7,719	8,246	3,362	11,022	11,022
	39 - TRANSFERS IN/SOURCES		40			
	<b>293 - VILLAGE PARK MID</b>	<b>35,686</b>	<b>36,185</b>	<b>33,125</b>	<b>34,412</b>	<b>34,412</b>
	31 - TAXES	32,551	32,734	32,700	32,700	32,700
	36 - USE - MONEY/PROPERTY	3,135	3,392	425	1,712	1,712
	37 - OTHER REVENUE					
	39 - TRANSFERS IN/SOURCES		60			
	<b>294 - WIRO PARK MID</b>	<b>25,235</b>	<b>27,291</b>	<b>27,010</b>	<b>28,171</b>	<b>28,171</b>
	31 - TAXES	11,001	11,001	11,000	11,001	11,001
	36 - USE - MONEY/PROPERTY	234	271	10	170	170
	39 - TRANSFERS IN/SOURCES	14,000	16,020	16,000	17,000	17,000
	<b>295 - ENCINITAS LLD</b>	<b>1,725,411</b>	<b>1,568,533</b>	<b>1,518,950</b>	<b>1,566,417</b>	<b>1,566,867</b>
	31 - TAXES	1,492,311	1,491,780	1,451,700	1,490,151	1,490,151
	35 - FINES AND PENALTIES					
	36 - USE - MONEY/PROPERTY	73,497	77,959	47,250	56,266	56,716
	37 - OTHER REVENUE	19,327	-2,061	20,000	20,000	20,000
	39 - TRANSFERS IN/SOURCES	140,276	855			

## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
DEBT SERVICE	<b>297 - ENC RANCH LLD</b>	<b>607,990</b>	<b>649,977</b>	<b>651,341</b>	<b>656,171</b>	<b>635,030</b>
	31 - TAXES	591,544	619,248	620,000	600,000	600,000
	36 - USE - MONEY/PROPERTY	28,734	29,997	8,200	33,030	33,030
	37 - OTHER REVENUE	-12,289	75	2,000	2,000	2,000
	39 - TRANSFERS IN/SOURCES		657	21,141	21,141	
	<b>301 - DEBT SERVICE FUND</b>	<b>183,645</b>	<b>183,557</b>	<b>183,983</b>	<b>183,556</b>	<b>183,557</b>
	36 - USE - MONEY/PROPERTY					
	39 - TRANSFERS IN/SOURCES	183,645	183,557	183,983	183,556	183,557
	<b>302 - ENC PUBLIC FINANCE AUTHORITY</b>	<b>3,540,466</b>	<b>3,535,667</b>	<b>3,539,286</b>	<b>3,538,051</b>	<b>3,530,102</b>
	36 - USE - MONEY/PROPERTY	1,707	613	1,000		
CAPITAL PROJECTS	37 - OTHER REVENUE					
	39 - TRANSFERS IN/SOURCES	3,538,759	3,535,054	3,538,286	3,538,051	3,530,102
	<b>403 - FACILITIES CAPITAL MAINTENANCE</b>	<b>1,000,000</b>	<b>1,180,000</b>	<b>1,101,533</b>	<b>1,100,000</b>	<b>1,100,000</b>
ENTERPRISE	39 - TRANSFERS IN/SOURCES	1,000,000	1,180,000	1,101,533	1,100,000	1,100,000
	<b>511 - CSD OPERATIONS</b>	<b>5,872,261</b>	<b>6,533,220</b>	<b>5,193,727</b>	<b>5,100,958</b>	<b>5,100,958</b>
	33 - INTERGOVERNMENTAL					
	34 - CHARGES FOR SERVICES	4,937,941	5,046,841	4,942,827	5,031,758	5,031,758
	36 - USE - MONEY/PROPERTY	225,349	231,061	250,900	69,200	69,200
	37 - OTHER REVENUE	100,380	98,880			
	39 - TRANSFERS IN/SOURCES	608,591	1,156,438			
	<b>512 - CSD CAPITAL REPLACEMENT</b>	<b>1,142,577</b>	<b>1,981,643</b>	<b>3,045,000</b>	<b>3,045,000</b>	<b>3,045,000</b>
	39 - TRANSFERS IN/SOURCES	1,142,577	1,981,643	3,045,000	3,045,000	3,045,000
	<b>513 - CSD CAPITAL EXPANSION</b>	<b>73,874</b>	<b>288,737</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	37 - OTHER REVENUE	73,874	288,737	100,000	100,000	100,000
	<b>521 - ESD OPERATIONS</b>	<b>3,904,403</b>	<b>4,180,746</b>	<b>2,910,358</b>	<b>2,787,600</b>	<b>2,787,600</b>
	34 - CHARGES FOR SERVICES	2,698,746	2,744,193	2,685,357	2,749,599	2,749,599
	36 - USE - MONEY/PROPERTY	228,833	235,190	225,001	38,001	38,001
	37 - OTHER REVENUE	12,800	3,660			
	39 - TRANSFERS IN/SOURCES	964,024	1,197,703			
	<b>522 - ESD CAPITAL REPLACEMENT</b>	<b>1,298,066</b>	<b>1,837,945</b>	<b>2,218,536</b>	<b>2,218,536</b>	<b>2,218,536</b>
	36 - USE - MONEY/PROPERTY					
	39 - TRANSFERS IN/SOURCES	1,298,066	1,837,945	2,218,536	2,218,536	2,218,536
	<b>523 - ESD CAPITALEXPANSION</b>	<b>360,567</b>	<b>53,099</b>	<b>60,000</b>	<b>50,000</b>	<b>50,000</b>
	37 - OTHER REVENUE	360,567	53,099	60,000	50,000	50,000
	39 - TRANSFERS IN/SOURCES					
	<b>551 - SECTION 8 HOUSING ADMIN</b>	<b>296,892</b>	<b>295,592</b>	<b>424,319</b>	<b>434,324</b>	<b>436,907</b>

## Consolidated Five-Year

# Revenue Summary - All Funds

## By Source

(Includes Transfers In)

Fund Type	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
INTERNAL SERVICE	33 - INTERGOVERNMENTAL	268,691	283,148	357,498	384,953	384,953
	36 - USE - MONEY/PROPERTY	234	243			
	37 - OTHER REVENUE					
	39 - TRANSFERS IN/SOURCES	27,967	12,202	66,821	49,371	51,954
	<b>552 - SECTION 8 HOUSING HAP</b>	<b>1,036,949</b>	<b>1,122,250</b>	<b>1,193,187</b>	<b>1,250,851</b>	<b>1,275,868</b>
	33 - INTERGOVERNMENTAL	1,036,949	1,122,250	1,193,187	1,250,851	1,275,868
	36 - USE - MONEY/PROPERTY					
	37 - OTHER REVENUE					
	<b>561 - PAC PINES AFFORDABLE HOUSING</b>	<b>240,021</b>	<b>234,788</b>	<b>255,242</b>	<b>258,149</b>	<b>265,193</b>
	35 - FINES AND PENALTIES					
	36 - USE - MONEY/PROPERTY	126,385	111,422	113,000	113,000	113,000
	37 - OTHER REVENUE	98,065	111,935	108,000	123,600	123,600
	39 - TRANSFERS IN/SOURCES	15,571	11,431	34,242	21,549	28,593
	<b>601 - SELF INSURANCE</b>	<b>2,576,537</b>	<b>3,232,609</b>	<b>2,811,676</b>	<b>3,240,701</b>	<b>3,240,701</b>
	33 - INTERGOVERNMENTAL					
	34 - CHARGES FOR SERVICES	92,742	473,704	91,408	91,408	95,064
	36 - USE - MONEY/PROPERTY	11,899	6,054	8,500	8,500	4,844
	37 - OTHER REVENUE	1,079,667	1,060,953	991,000	1,143,000	1,143,000
	39 - TRANSFERS IN/SOURCES	1,392,229	1,691,898	1,720,768	1,997,793	1,997,793
	<b>611 - WASTEWATER SUPPORT</b>	<b>903,642</b>	<b>916,133</b>	<b>972,316</b>	<b>972,316</b>	<b>972,316</b>
	33 - INTERGOVERNMENTAL					
	37 - OTHER REVENUE	903,642	916,133	972,316	972,316	972,316
	<b>621 - FLEET MAINTENANCE</b>	<b>489,004</b>	<b>556,365</b>	<b>571,830</b>	<b>571,830</b>	<b>571,830</b>
	37 - OTHER REVENUE	489,004	556,365	571,830	571,830	571,830
	<b>622 - VEHICLE REPLACEMENT</b>	<b>211,032</b>	<b>230,298</b>	<b>37,000</b>	<b>337,000</b>	<b>337,000</b>
	37 - OTHER REVENUE	14,032	33,298	10,000	10,000	10,000
	39 - TRANSFERS IN/SOURCES	197,000	197,000	27,000	327,000	327,000
	<b>623 - MACH EQUIPMENT REPLACEMENT</b>	<b>240,000</b>	<b>240,000</b>	<b>115,000</b>	<b>260,000</b>	<b>260,000</b>
	37 - OTHER REVENUE			10,000	10,000	10,000
	39 - TRANSFERS IN/SOURCES	240,000	240,000	105,000	250,000	250,000
	<b>624 - FIRE APPARATUS REPLACEMENT</b>	<b>378,000</b>	<b>378,000</b>	<b>201,744</b>	<b>400,000</b>	<b>400,000</b>
	37 - OTHER REVENUE			201,744		
	39 - TRANSFERS IN/SOURCES	378,000	378,000		400,000	400,000
	<b>Grand Total</b>	<b>116,092,916</b>	<b>123,131,470</b>	<b>131,645,721</b>	<b>152,597,873</b>	<b>129,265,419</b>

## Consolidated Five-Year

# Expenditure Summary - All Funds

## By Department

(Includes Transfers Out)

	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
GENERAL	<b>101 - GENERAL FUND</b>	<b>82,188,465</b>	<b>79,673,978</b>	<b>94,051,596</b>	<b>109,472,538</b>	<b>92,240,795</b>
	10 - CITY COUNCIL	842,628	1,093,506	1,163,779	1,495,014	1,337,178
	20 - CITY MANAGER	3,147,529	4,715,146	5,217,580	6,075,861	5,949,475
	30 - CITY CLERK	601,908	416,595	726,049	472,813	693,931
	40 - FINANCE	1,787,580	1,928,028	2,059,020	2,304,090	2,302,011
	51 - DEVELOPMENT SVCS-PLANNING	6,268,626	6,410,961	6,821,918	7,553,760	7,684,793
	52 - DEVELOPMENT SVCS-ENGINEERING	3,304,517	2,784,482	3,178,122	3,357,210	3,408,929
	61 - PUBLIC SAFETY LAW ENFORCEMENT	15,032,770	15,875,521	16,774,200	17,550,322	18,415,431
	62 - PUBLIC SAFETY FIRE & MARINE	16,290,665	16,780,728	18,079,960	17,921,004	18,385,895
	71 - PUBLIC WORKS	5,360,523	6,263,118	6,772,397	7,283,518	7,363,872
	80 - PARKS RECREATION & ARTS	6,838,045	6,714,393	6,644,417	7,969,871	8,460,782
	90 - NON DEPARTMENTAL	22,713,674	16,691,501	26,614,154	37,489,075	18,238,498
	<b>119 - SPECIAL PROJECTS</b>			<b>410,000</b>		
	00 - UNASSIGNED			410,000		
SPECIAL REVENUE Infrastructure	<b>201 - STATE GASOLINE TAXES</b>	<b>2,877,923</b>	<b>2,281,383</b>	<b>2,668,885</b>	<b>2,852,208</b>	<b>2,888,187</b>
	90 - NON DEPARTMENTAL	2,877,923	2,281,383	2,668,885	2,852,208	2,888,187
	<b>203 - STATE CAPITAL GRANTS</b>	<b>1,391,780</b>	<b>382,000</b>	<b>764,220</b>	<b>2,758,320</b>	<b>165,000</b>
	51 - DEVELOPMENT SVCS-PLANNING			250,000		
	90 - NON DEPARTMENTAL	1,391,780	382,000	514,220	2,758,320	165,000
	<b>211 - TRANSNET PROGRAM</b>	<b>1,696,000</b>	<b>1,671,210</b>	<b>2,551,146</b>	<b>1,775,000</b>	<b>1,846,000</b>
	90 - NON DEPARTMENTAL	1,696,000	1,671,210	2,551,146	1,775,000	1,846,000
	<b>212 - COASTAL ZONE MANAGEMENT</b>	<b>258,908</b>	<b>257,935</b>	<b>726,331</b>	<b>427,886</b>	<b>410,021</b>
	20 - CITY MANAGER	138,908	229,555	291,331	267,886	250,021
	90 - NON DEPARTMENTAL	120,000	28,380	435,000	160,000	160,000
	<b>223 - FEDERAL CAPITAL GRANT</b>	<b>330,674</b>	<b>2,486,845</b>	<b>539,882</b>	<b>39,882</b>	
	20 - CITY MANAGER			500,000		
	62 - PUBLIC SAFETY FIRE & MARINE					
	90 - NON DEPARTMENTAL	330,674	2,486,845	39,882	39,882	

# Consolidated Five-Year Expenditure Summary - All Funds

## By Department

(Includes Transfers Out)

	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
SPECIAL REVENUE Grants & Housing	<b>202 - STATE LAW ENF GRANT</b>	<b>148,747</b>	<b>155,948</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	61 - PUBLIC SAFETY LAW ENFORCEMENT	148,747	155,948	100,000	100,000	100,000
	<b>213 - GOVERNMENT EDUCATION ACCESS</b>	<b>395,262</b>	<b>315,951</b>	<b>401,546</b>	<b>311,468</b>	<b>299,517</b>
	10 - CITY COUNCIL	128,434	129,998	209,826	119,801	119,801
	90 - NON DEPARTMENTAL	266,828	185,953	191,720	191,667	179,716
	<b>214 - SOLID WASTE RECYCLING &amp; HHW</b>	<b>601</b>	<b>581,443</b>	<b>629,503</b>	<b>732,053</b>	<b>748,238</b>
	20 - CITY MANAGER					
	71 - PUBLIC WORKS	601	581,443	629,503	732,053	748,238
	90 - NON DEPARTMENTAL					
	<b>221 - SENIOR NUTRITION GRANT</b>	<b>132,426</b>	<b>154,272</b>	<b>286,231</b>	<b>243,440</b>	<b>155,731</b>
	80 - PARKS RECREATION & ARTS	132,426	154,272	286,231	243,440	155,731
	<b>222 - CDBG GRANT</b>	<b>297,802</b>	<b>306,761</b>	<b>827,356</b>	<b>930,207</b>	<b>423,844</b>
	51 - DEVELOPMENT SVCS-PLANNING	297,802	208,761	627,356	695,026	223,844
	90 - NON DEPARTMENTAL		98,000	200,000	235,181	200,000
	<b>227 - HOME ENTITLEMENT PROGRAM</b>	<b>4,154</b>				
	51 - DEVELOPMENT SVCS-PLANNING	4,154				
	<b>228 - FEDERAL LAW ENF GRANT</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	61 - PUBLIC SAFETY LAW ENFORCEMENT			10,000	10,000	10,000
	<b>229 - RESTRICTED DONATIONS &amp; CONTRIB</b>	<b>308,585</b>	<b>166,624</b>	<b>276,476</b>	<b>228,975</b>	<b>266,165</b>
	10 - CITY COUNCIL	146,000				
	20 - CITY MANAGER					
	62 - PUBLIC SAFETY FIRE & MARINE					
	71 - PUBLIC WORKS					
	80 - PARKS RECREATION & ARTS	102,584	151,624	276,050	228,975	266,165
	90 - NON DEPARTMENTAL	60,000	15,000	426		
	<b>230 - CSA-17 BENEFIT FEES</b>	<b>75,835</b>	<b>467,458</b>	<b>320,381</b>	<b>190,785</b>	<b>175,085</b>
	62 - PUBLIC SAFETY FIRE & MARINE	65,835	457,458	229,381	174,085	175,085
	90 - NON DEPARTMENTAL	10,000	10,000	91,000	16,700	

## Consolidated Five-Year

# Expenditure Summary - All Funds

## By Department

(Includes Transfers Out)

	Fund / Category	Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
<b>SPECIAL REVENUE Development Impact</b>	<b>231 - PARK DEVELOPMENT FEES</b>	<b>24,013</b>	<b>809,739</b>			
	90 - NON DEPARTMENTAL	24,013	809,739			
	<b>232 - PARKLAND ACQUISITION FEES</b>	<b>720,479</b>	<b>861,221</b>	<b>205,000</b>		
	90 - NON DEPARTMENTAL	720,479	861,221	205,000		
	<b>233 - TRAFFIC MITIGATION FEES</b>	<b>221,000</b>	<b>75,000</b>	<b>1,681,234</b>	<b>431,583</b>	<b>100,000</b>
	90 - NON DEPARTMENTAL	221,000	75,000	1,681,234	431,583	100,000
	<b>234 - REGIONAL TRAFFIC MITIG FEE</b>	<b>600,000</b>	<b>600,000</b>	<b>40,000</b>	<b>300,000</b>	<b>300,000</b>
	90 - NON DEPARTMENTAL	600,000	600,000	40,000	300,000	300,000
	<b>235 - OPEN SPACE ACQUISITION FEES</b>		<b>626,250</b>	<b>590,000</b>		
	90 - NON DEPARTMENTAL		626,250	590,000		
	<b>236 - RECREATIONAL TRAILS FEES</b>	<b>45,000</b>				
	90 - NON DEPARTMENTAL	45,000				
	<b>237 - COMMUNITY FACILITIES FEES</b>	<b>43,463</b>	<b>33,302</b>	<b>19,985</b>	<b>19,985</b>	<b>19,985</b>
	90 - NON DEPARTMENTAL	43,463	33,302	19,985	19,985	19,985
	<b>238 - FIRE MITIGATION FEES</b>	<b>76,620</b>	<b>222,837</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
	90 - NON DEPARTMENTAL	76,620	222,837	55,000	55,000	55,000
	<b>239 - FLOOD CONTROL MITIGATION FEES</b>			<b>230,128</b>		
	90 - NON DEPARTMENTAL			230,128		
	<b>252 - IN LIEU FEES UNDERGROUND UTIL</b>					
	90 - NON DEPARTMENTAL					
	<b>253 - IN LIEU FEES AFFORDABLE HOUSIN</b>		<b>51,635</b>			
	51 - DEVELOPMENT SVCS-PLANNING					
	90 - NON DEPARTMENTAL		51,635			
<b>SPECIAL REVENUE Municipal Improvement Districts</b>	<b>291 - VILLANITAS ROAD MID</b>	<b>23,254</b>	<b>16,982</b>	<b>27,396</b>	<b>31,233</b>	<b>31,542</b>
	80 - PARKS RECREATION & ARTS	23,254	16,982	27,396	31,233	31,542
	<b>292 - CERRO STREET MID</b>	<b>19,924</b>	<b>27,156</b>	<b>36,938</b>	<b>39,203</b>	<b>40,182</b>
	80 - PARKS RECREATION & ARTS	19,924	27,156	36,938	39,203	40,182
	<b>293 - VILLAGE PARK MID</b>	<b>40,799</b>	<b>41,968</b>	<b>58,700</b>	<b>67,448</b>	<b>67,465</b>
	80 - PARKS RECREATION & ARTS	40,799	41,968	58,700	67,448	67,465
	<b>294 - WIRO PARK MID</b>	<b>26,280</b>	<b>29,437</b>	<b>28,468</b>	<b>28,857</b>	<b>29,234</b>
	80 - PARKS RECREATION & ARTS	26,280	29,437	28,468	28,857	29,234

## Consolidated Five-Year

# Expenditure Summary - All Funds

## By Department

(Includes Transfers Out)

Fund / Category		Actual FY 2018-19	Actual FY 2019-20	Rev Budget FY 2020-21	Proposed FY 2021-22	Proposed FY 2022-23
	<b>295 - ENCINITAS LLD</b>	<b>1,318,591</b>	<b>1,384,408</b>	<b>1,770,309</b>	<b>1,618,579</b>	<b>1,631,619</b>
	52 - DEVELOPMENT SVCS-ENGINEERING	383,864	373,409	637,805	516,998	530,302
	71 - PUBLIC WORKS	513,489	527,182	532,374	558,951	562,662
	80 - PARKS RECREATION & ARTS	381,238	443,817	470,130	492,630	488,655
	90 - NON DEPARTMENTAL	40,000	40,000	130,000	50,000	50,000
	<b>297 - ENC RANCH LLD</b>	<b>521,219</b>	<b>569,008</b>	<b>602,179</b>	<b>627,330</b>	<b>632,250</b>
	52 - DEVELOPMENT SVCS-ENGINEERING	51,249	51,462	54,334	54,992	54,639
	71 - PUBLIC WORKS	22,473	20,991	39,036	42,884	43,370
	80 - PARKS RECREATION & ARTS	427,497	496,555	508,809	529,454	534,241
	90 - NON DEPARTMENTAL	20,000				
DEBT SERVICE	<b>301 - DEBT SERVICE FUND</b>	<b>183,557</b>	<b>183,557</b>	<b>183,558</b>	<b>183,556</b>	<b>183,557</b>
	00 - UNASSIGNED					
	90 - NON DEPARTMENTAL					
	91 - NON DEPT-DEBT SERVICE	183,557	183,557	183,558	183,556	183,557
	<b>302 - ENC PUBLIC FINANCE AUTHORITY</b>	<b>3,539,986</b>	<b>3,536,739</b>	<b>3,539,286</b>	<b>3,538,051</b>	<b>3,530,102</b>
ENTERPRISE	90 - NON DEPARTMENTAL					
	91 - NON DEPT-DEBT SERVICE	3,539,986	3,536,739	3,539,286	3,538,051	3,530,102
	<b>511 - CSD OPERATIONS</b>	<b>3,819,819</b>	<b>5,015,577</b>	<b>6,836,042</b>	<b>5,071,626</b>	<b>4,895,529</b>
	00 - UNASSIGNED					
	71 - PUBLIC WORKS	2,188,672	2,563,458	3,041,819	3,322,024	3,145,539
	90 - NON DEPARTMENTAL	1,142,577	1,981,643	3,045,000	1,000,000	1,000,000
	91 - NON DEPT-DEBT SERVICE	488,571	470,476	749,223	749,602	749,990
	<b>512 - CSD CAPITAL REPLACEMENT</b>	<b>608,591</b>	<b>1,156,438</b>			
	90 - NON DEPARTMENTAL	608,591	1,156,438			
	<b>521 - ESD OPERATIONS</b>	<b>3,342,744</b>	<b>4,736,919</b>	<b>3,965,975</b>	<b>3,605,265</b>	<b>3,831,226</b>
	71 - PUBLIC WORKS	2,044,678	2,898,974	1,747,439	1,764,389	1,665,738
	90 - NON DEPARTMENTAL	1,298,066	1,837,945	2,218,536	1,840,876	2,165,488
	<b>522 - ESD CAPITAL REPLACEMENT</b>	<b>964,024</b>	<b>1,197,703</b>			
	90 - NON DEPARTMENTAL	964,024	1,197,703			
	<b>523 - ESD CAPITALEXPANSION</b>					
	90 - NON DEPARTMENTAL					
	<b>551 - SECTION 8 HOUSING ADMIN</b>	<b>296,892</b>	<b>285,751</b>	<b>387,098</b>	<b>419,920</b>	<b>425,672</b>
	51 - DEVELOPMENT SVCS-PLANNING	296,892	285,751	387,098	419,920	425,672
	<b>552 - SECTION 8 HOUSING HAP</b>	<b>1,030,029</b>	<b>1,131,701</b>	<b>1,276,977</b>	<b>1,360,851</b>	<b>1,360,851</b>
	51 - DEVELOPMENT SVCS-PLANNING	1,030,029	1,131,701	1,276,977	1,360,851	1,360,851
	90 - NON DEPARTMENTAL					



## Consolidated Five-Year

# Expenditure Summary - All Funds

## By Department

(Includes Transfers Out)

	Fund / Category	Actual	Actual	Rev Budget	Proposed	Proposed
		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
INTERNAL SERVICE	<b>561 - PAC PINES AFFORDABLE HOUSING</b>	<b>276,134</b>	<b>276,207</b>	<b>273,319</b>	<b>267,557</b>	<b>310,490</b>
	51 - DEVELOPMENT SVCS-PLANNING	230,790	241,643	155,363	152,506	157,647
	90 - NON DEPARTMENTAL	26,894	17,400	18,077	15,172	52,964
	91 - NON DEPT-DEBT SERVICE	18,450	17,164	99,879	99,879	99,879
	<b>601 - SELF INSURANCE</b>	<b>3,102,242</b>	<b>2,430,801</b>	<b>3,165,731</b>	<b>3,082,494</b>	<b>3,058,168</b>
	20 - CITY MANAGER	3,102,242	2,430,801	3,165,731	3,082,494	3,058,168
	<b>611 - WASTEWATER SUPPORT</b>	<b>903,585</b>	<b>1,250,724</b>	<b>973,444</b>	<b>1,100,016</b>	<b>1,071,269</b>
	71 - PUBLIC WORKS	771,585	1,118,724	841,444	953,016	924,269
	90 - NON DEPARTMENTAL	132,000	132,000	132,000	147,000	147,000
	<b>621 - FLEET MAINTENANCE</b>	<b>489,004</b>	<b>736,613</b>	<b>585,728</b>	<b>614,879</b>	<b>598,202</b>
	71 - PUBLIC WORKS	489,004	736,613	585,728	614,879	598,202
	<b>622 - VEHICLE REPLACEMENT</b>	<b>337,501</b>	<b>361,710</b>	<b>517,800</b>	<b>534,284</b>	<b>538,000</b>
	71 - PUBLIC WORKS	337,501	361,710	317,800	334,284	338,000
	90 - NON DEPARTMENTAL			200,000	200,000	200,000
	<b>623 - MACH EQUIPMENT REPLACEMENT</b>	<b>249,070</b>	<b>744,242</b>	<b>320,000</b>	<b>721,000</b>	<b>375,000</b>
	71 - PUBLIC WORKS	249,070	744,242	20,000	421,000	75,000
	90 - NON DEPARTMENTAL			300,000	300,000	300,000
	<b>624 - FIRE APPARATUS REPLACEMENT</b>	<b>282,612</b>	<b>259,012</b>	<b>787,061</b>	<b>985,061</b>	<b>725,061</b>
	71 - PUBLIC WORKS	264,842	246,446	62,000	260,000	
	90 - NON DEPARTMENTAL			500,000	500,000	500,000
	91 - NON DEPT-DEBT SERVICE	17,771	12,566	225,061	225,061	225,061
	<b>Grand Total</b>	<b>113,213,595</b>	<b>117,554,443</b>	<b>132,720,909</b>	<b>144,776,540</b>	<b>123,538,987</b>

## Analysis of Fund Balance for Governmental Funds

Fund Name	Fund	Beginning Fund Balance 7/1/2020	FY21 Projected Operating Revenue	FY21 Projected Operating Expenditures	Transfers (Net)	Net Income (Loss)	Estimated Ending Fund Balance 6/30/2021	FY22 Budgeted Operating Revenue	FY22 Budgeted Operating Expenditures	Transfers (Net)	Net Income (Loss)	Estimated Ending Fund Balance 6/30/2022	% Change in Fund Balance from FY21 to FY22	Notes
<b>GENERAL FUND</b>	101	<b>26,750,911</b>	<b>80,289,119</b>	<b>72,015,981</b>	<b>(12,990,721)</b>	<b>(4,717,583)</b>	<b>22,033,328</b>	<b>85,046,267</b>	<b>76,486,829</b>	<b>(10,060,592)</b>	<b>(1,501,154)</b>	<b>20,532,174</b>	-7%	
<b>INFRASTRUCTURE FUNDS</b>														
State Gasoline Taxes	201	51,372	3,085,898		(2,668,885)	417,013	468,385	2,868,837		(2,852,208)	16,629	485,014	4%	
State Capital Grants	203	-	500,000		(514,220)	(14,220)	(14,220)	2,758,320		(2,758,320)	-	(14,220)	0%	
TransNet Program (Prop A Sales Tax)	211	-	2,551,146		(2,551,146)	-	-	1,899,000		(1,775,000)	124,000	124,000	N/A	
Coastal Zone Management Fund	212	1,335,773	544,881	291,331	(432,420)	(178,870)	1,156,903	561,227	267,886	(157,420)	135,921	1,292,824	12%	(1)
Federal Capital Grants	223	-	805,971		3,329,814	4,135,785	4,135,785	39,882		3,828,121	3,868,003	8,003,788	94%	(2)
<b>TOTAL INFRASTRUCTURE FUNDS</b>		<b>1,387,145</b>	<b>7,487,896</b>	<b>291,331</b>	<b>(2,836,857)</b>	<b>4,359,708</b>	<b>5,746,853</b>	<b>8,127,266</b>	<b>267,886</b>	<b>(3,714,827)</b>	<b>4,144,553</b>	<b>9,891,406</b>		
<b>GRANT FUNDS</b>														
State Law Enforcement Grant	202	-	100,000	100,000		-	-	100,000	100,000	-	-	-	N/A	
Government Education Access	213	242,052	347,325	209,826	(191,720)	(54,221)	187,831	326,156	119,801	(191,667)	14,688	202,519	8%	
Solid Waste, Recycling and HHW	214	667,112	359,800	629,503		(269,703)	397,409	960,348	732,053	-	228,295	625,704	57%	(1)
Senior Nutrition Grant	221	-	187,333	286,231	164,315	65,417	65,417	84,750	243,440	93,273	(65,417)	-	N/A	
Comm Devel Block Grant (CDBG)	222	-	830,115	627,356	(165,432)	37,327	37,327	847,397	111,124	(773,600)	(37,327)	-	N/A	
Federal Law Enforcement Grant	228	-	10,000	10,000		-	-	10,000	10,000	-	-	-	N/A	
Donations & Contributions	229	204,481	133,800	126,050	(10,426)	(2,676)	201,805	80,750	78,975	2,407	4,182	205,987	2%	
CSA17 Fire Operations	230	317,724	221,633	229,381	(91,000)	(98,748)	218,976	227,434	174,085	(16,700)	36,649	255,625	17%	(1)
<b>TOTAL GRANT FUNDS</b>		<b>1,431,369</b>	<b>2,190,006</b>	<b>2,218,347</b>	<b>(294,263)</b>	<b>(322,604)</b>	<b>1,108,765</b>	<b>2,636,835</b>	<b>1,569,478</b>	<b>(886,287)</b>	<b>181,070</b>	<b>1,289,835</b>		
<b>DEVELOPMENT IMPACT FUNDS</b>														
Park Improvement Fees	231	150,702	190,969			190,969	341,671	216,950		-	216,950	558,621	63%	(1)
Park Acquisition Fees	232	270,963	335,485		(205,000)	130,485	401,448	372,600		-	372,600	774,048	93%	(1)
Traffic Mitigation Fees	233	1,765,350	516,210		(1,679,593)	(1,163,383)	601,967	118,641		(429,942)	(311,301)	290,666	-52%	(3)
RTCIP-(Regional Arterial System) Fee	234	187,847	98,702		(40,000)	58,702	246,549	155,919		(300,000)	(144,081)	102,468	-58%	(3)
Open Space Acquisition Fees	235	635,715	21,830		(590,000)	(568,170)	67,545	23,900		-	23,900	91,445	35%	(1)
Recreational Trails Fees	236	22,872	6,380			6,380	29,252	9,200		-	9,200	38,452	31%	(1)
Community Facilities Fees	237	-	19,985		(19,985)	-	-	28,550		(19,985)	8,565	8,565	N/A	
Fire Mitigation Fees	238	-	60,014		(55,000)	5,014	5,014	49,986		(55,000)	(5,014)	-	N/A	
Flood Control Mitigation Fees	239	448,245	42,731		(230,128)	(187,397)	260,848	80,731		-	80,731	341,579	31%	(1)
In Lieu Fees Curb Gutter Sidewalks	251	20,430	24			24	20,454	24		-	24	20,478	0%	
In Lieu Fees Underground Utilities	252	664,499	1,185		404,106	405,291	1,069,790	1,197		404,106	405,303	1,475,093	38%	(1)
Affordable Housing	253	115,704	5,000			5,000	120,704	5,000		-	5,000	125,704	4%	
<b>TOTAL DEVELOPMENT IMPACT FUNDS</b>		<b>4,282,327</b>	<b>1,298,515</b>	<b>-</b>	<b>(2,415,600)</b>	<b>(1,117,085)</b>	<b>3,165,242</b>	<b>1,062,698</b>	<b>-</b>	<b>(400,821)</b>	<b>661,877</b>	<b>3,827,119</b>		
<b>LIGHTING &amp; LANDSCAPING DISTRICTS</b>														
Villanitas Road M.I.D.	291	248,073	23,000	27,396		(4,396)	243,677	22,432	31,233	-	(8,801)	234,876	-4%	
Cerro Street M.I.D.	292	501,051	70,000	36,938		33,062	534,113	75,722	39,203	-	36,519	570,632	7%	
Village Park M.I.D.	293	90,486	33,125	58,700		(25,575)	64,911	34,412	67,448	-	(33,036)	31,875	-51%	(3)
Wiro Park M.I.D.	294	8,449	11,010	28,468	16,000	(1,458)	6,991	11,171	28,857	17,000	(686)	6,305	-10%	(3)
Encinitas Lighting Landscape District	295	1,646,452	1,518,950	1,640,309	(130,000)	(251,359)	1,395,093	1,566,417	1,568,579	(50,000)	(52,162)	1,342,931	-4%	
Encinitas Ranch Lighting Landscape	297	1,658,472	630,200	602,179	21,141	49,162	1,707,634	635,030	627,330	21,141	28,841	1,736,475	2%	
<b>TOTAL MID FUNDS</b>		<b>4,152,983</b>	<b>2,286,285</b>	<b>2,393,990</b>	<b>(92,859)</b>	<b>(200,564)</b>	<b>3,952,419</b>	<b>2,345,184</b>	<b>2,362,650</b>	<b>(11,859)</b>	<b>(29,325)</b>	<b>3,923,094</b>		
<b>DEBT SERVICE FUNDS</b>														
Debt Service Fund	301	-	-	183,558	183,983	425	425	-	183,556	183,556	-	425	0%	
Encinitas Public Finance Authority	302	85	1,000	3,539,286	3,538,286	-	85	-	3,538,051	3,538,051	-	85	0%	
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>85</b>	<b>1,000</b>	<b>3,722,844</b>	<b>3,722,269</b>	<b>425</b>	<b>510</b>	<b>-</b>	<b>3,721,607</b>	<b>3,721,607</b>	<b>-</b>	<b>510</b>		
<b>CAPITAL IMPROVEMENT FUNDS</b>														
Capital Project Fund	401	-	-			-	-				-	-		
Capital Project Fund	402	-	-			-	-				-	-		
Facility Maintenance Fund	403	424,732			1,101,533	1,101,533	1,526,265		1,100,000		1,100,000	2,626,265	72%	
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>		<b>424,732</b>	<b>-</b>	<b>-</b>	<b>1,101,533</b>	<b>1,101,533</b>	<b>1,526,265</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>2,626,265</b>		

### Definition of Fund Balance:

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. The difference between current assets and current liabilities is fund balance.

## Analysis of Net Assets for Proprietary Funds (Enterprise and Internal Service)

Fund Name	Fund	Beginning Fund Balance 7/1/2020	FY21 Projected Operating Revenue	FY21 Projected Operating Expenses	Transfers (Net)	Net Income (Loss)	Estimated Ending Fund Balance 6/30/2021	FY22 Budgeted Operating Revenue	FY22 Budgeted Operating Expenses	Transfers (Net)	Net Income (Loss)	Estimated Ending Fund Balance 6/30/2022	% Change in Fund Balance from FY21 to FY22	
<b>CARDIFF SANITARY DIVISION FUNDS</b>														
Operations	511	2,320,910	5,193,727	3,791,042	(3,045,000)	(1,642,315)	678,595	5,100,958	4,071,626	(1,000,000)	29,332	707,927	4%	(1)
Capital Replacement	512	10,144,725			3,045,000	3,045,000	13,189,725			3,045,000	3,045,000	16,234,725	23%	
Capital Expansion	513	1,547,005	100,000			100,000	1,647,005	100,000			100,000	1,747,005	6%	
<b>TOTAL CSD FUNDS</b>		<b>14,012,640</b>	<b>5,293,727</b>	<b>3,791,042</b>	<b>-</b>	<b>1,502,685</b>	<b>15,515,325</b>	<b>5,200,958</b>	<b>4,071,626</b>	<b>2,045,000</b>	<b>3,174,332</b>	<b>18,689,657</b>		
<b>ENCINITAS SANITARY DIVISION FUNDS</b>														
Operations	521	1,873,720	2,910,358	1,747,439	(2,218,536)	(1,055,617)	818,103	2,787,600	1,764,389	(1,840,876)	(817,665)	438	-100%	(3)
Capital Replacement	522	2,539,137			2,218,536	2,218,536	4,757,673			2,218,536	2,218,536	6,976,209	47%	(1)
Capital Expansion	523	2,960,976	60,000			60,000	3,020,976	50,000			50,000	3,070,976	2%	
<b>TOTAL ESD FUNDS</b>		<b>7,373,833</b>	<b>2,970,358</b>	<b>1,747,439</b>	<b>-</b>	<b>1,222,919</b>	<b>8,596,752</b>	<b>2,837,600</b>	<b>1,764,389</b>	<b>377,660</b>	<b>1,450,871</b>	<b>10,047,623</b>		
<b>OTHER PROPRIETARY FUNDS</b>														
Section 8 Housing- Admin	551	9,841	357,498	165,498	(154,779)	37,221	47,062	384,953	151,120	(219,429)	14,404	61,466	31%	(2)
Section 8 Housing- HAP	552	1,010	1,385,967	1,276,977		108,990	110,000	1,250,851	-	(1,360,851)	(110,000)	-	N/A	
Pacific Pines Affordable Housing	561	1,404,350	221,000	255,242	16,165	(18,077)	1,386,273	236,600	252,385	6,377	(9,408)	1,376,865	-1%	
<b>TOTAL OTHER PROPRIETARY FUNDS</b>		<b>1,415,201</b>	<b>1,964,465</b>	<b>1,697,717</b>	<b>(138,614)</b>	<b>128,134</b>	<b>1,543,335</b>	<b>1,872,404</b>	<b>403,505</b>	<b>(1,573,903)</b>	<b>(105,004)</b>	<b>1,438,331</b>		
<b>INTERNAL SERVICE FUNDS</b>														
Self-Insurance Fund	601	3,060,127	1,090,908	3,165,731	1,720,768	(354,055)	2,706,072	1,242,908	3,082,494	1,997,793	158,207	2,864,279	6%	
Wastewater Support	611	(334,592)	972,316	841,444	(132,000)	(1,128)	(335,720)	972,316	953,016	(147,000)	(127,700)	(463,420)	38%	(4)
Fleet Maintenance	621	(180,246)	571,830	585,728		(13,898)	(194,144)	571,830	614,879	-	(43,049)	(237,193)	22%	(4)
Vehicle Replacement	622	1,018,274	10,000	317,800	(173,000)	(480,800)	537,474	10,000	334,284	127,000	(197,284)	340,190	-37%	(3)
Mach Equipment Replacement	623	1,561,264	10,000	20,000	(195,000)	(205,000)	1,356,264	10,000	421,000	(50,000)	(461,000)	895,264	-34%	(3)
Fire Apparatus Replacement	624	1,789,891	201,744	287,061	(500,000)	(585,317)	1,204,574	-	485,061	(100,000)	(585,061)	619,513	-49%	(3)
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>6,914,718</b>	<b>2,856,798</b>	<b>5,217,764</b>	<b>720,768</b>	<b>(1,640,198)</b>	<b>5,274,520</b>	<b>2,807,054</b>	<b>5,890,734</b>	<b>1,827,793</b>	<b>(1,255,887)</b>	<b>4,018,633</b>		

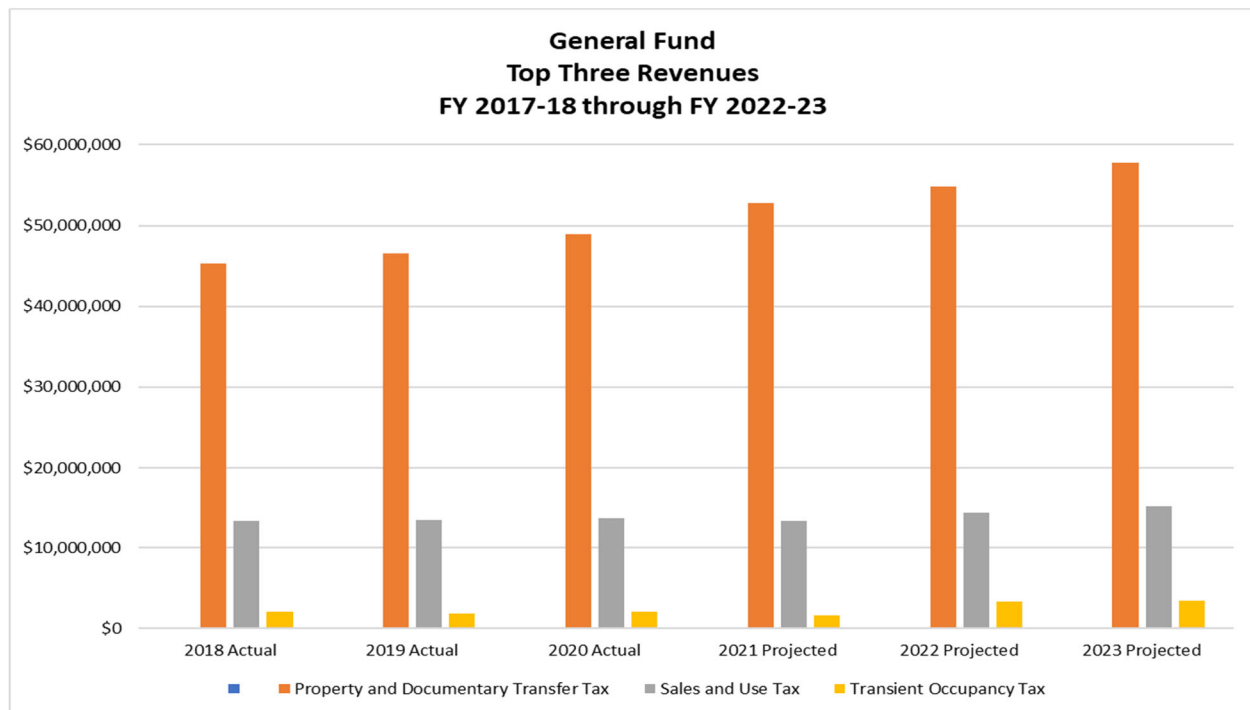
### Definition of Net Assets:

These funds are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included. 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 the liability is incurred.

### Notes:

- 1 This increase is due to a planned increase in fund balance to save for future projects.
- 2 This increase is due to the higher amount of Federal grants available for the COVID-19 pandemic.
- 3 This is due to a planned use of fund balance for projects related to the nature of this fund.
- 4 This fund deficit is due to Pension and Retiree Health Care liabilities from GASB 68 and 75. The City continues to use this fund as in prior years and removes these liabilities to determine financial health and develop rates.

# Revenues



## General Fund Revenue

Revenue in the General Fund is generated from a number of different sources, but is primarily made up of property tax, sales tax, and transient occupancy tax (TOT). These three revenue sources represent over 85 percent of total revenue in the General Fund. The remaining revenue sources such as fees and charges, franchise taxes, fines and licenses and permits represent the remaining percent of the total General Fund revenue.

In response to the outbreak and spread of the novel virus, coronavirus (COVID-19), in March 2020, the California Governor issued stay at home orders and shut down non-essential businesses. The City has a strong and well diversified tax based and over the years, the property values and personal income levels within the City have generated sufficient tax revenues. The tax base has performed well in good economic times and has also been able to weather the financial impacts during slower economic times.

The City is expected to experience positive revenue growth due to increasing residential real estate values, improving consumer confidence that is driving growth in discretionary spending and a tourism industry that is projected to rebound as restrictions in response to the COVID-19 pandemic are lifted.

Total General Fund revenues for FY 2021-22 are now estimated at \$85 million (excluding transfers), which is 5.9 percent higher than the FY 2020-21 revised budget amount of \$80.3 million. Revenues for FY 2022-23 are estimated to increase to \$89.6 million which is 5.8 percent higher than the adopted FY 2021-22 budget.

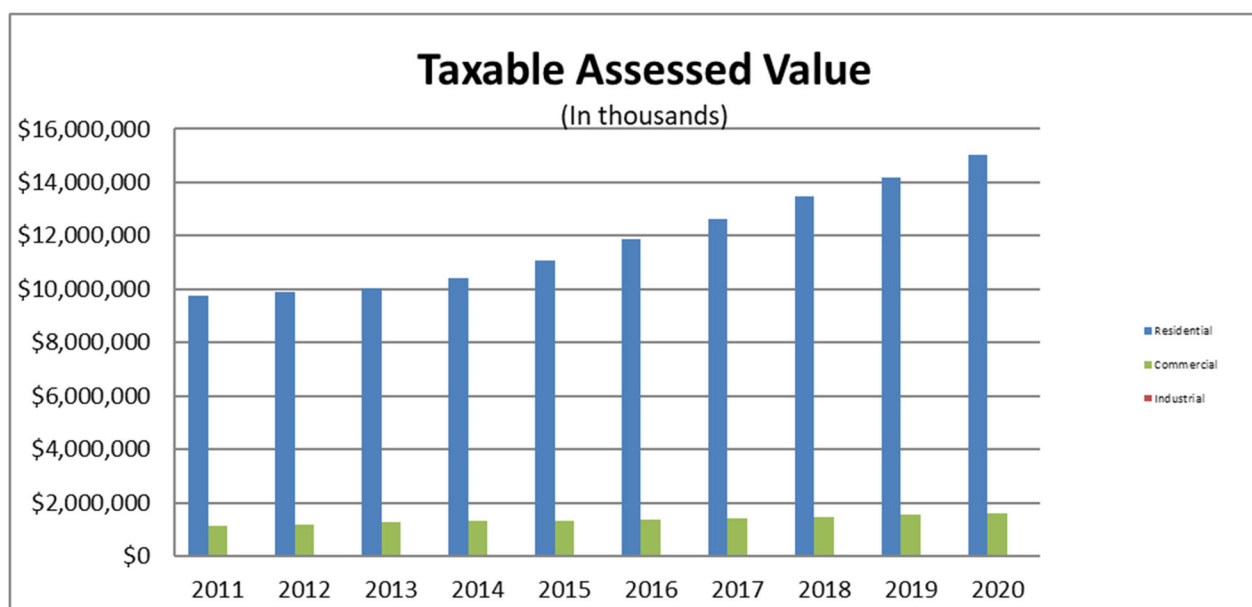
General Fund Revenues by Type Summary - FY 21-22 & FY 22-23 Budget										
Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Proposed Budget 2021-22	\$ Change 2020-21 to 2021-22	% Change 2020-21 to 2021-22	Proposed Budget 2022-23	\$ Change 2021-22 to 2022-23	% Change 2021-22 to 2022-23
Property Tax	\$45,337,864	\$46,580,913	\$48,886,974	\$52,789,530	\$54,846,604	\$2,057,074	3.9%	\$57,756,627	\$ 2,910,023	6.0%
Sales Tax	13,252,053	13,469,197	13,677,709	13,290,000	14,385,055	1,095,055	8.2%	15,082,382	697,327	5.1%
Transient Occupancy Tax	2,036,193	1,862,660	2,131,887	1,650,704	3,271,895	1,621,191	98.2%	3,420,056	148,161	6.9%
Franchise Tax	2,201,388	2,300,275	2,230,414	2,206,311	2,329,049	122,738	5.6%	2,339,815	10,766	0.5%
Licenses, Fees and Permits	239,799	286,224	263,518	262,680	236,000	(26,680)	-10.2%	236,000	0	0.0%
Intergovernmental	795,578	663,029	780,808	674,947	703,346	28,399	4.2%	713,726	10,380	1.3%
Charges for Services	7,280,374	7,383,041	6,629,819	6,606,063	7,198,118	592,055	9.0%	7,870,400	672,282	10.1%
Fines and Penalties	704,216	794,237	655,032	404,153	435,253	31,100	7.7%	435,253	0	0.0%
Use of Money and Property	1,319,844	1,687,367	1,559,462	724,166	984,154	259,988	35.9%	1,066,445	82,291	5.3%
Other Revenue	1,217,158	1,237,124	733,182	1,680,565	656,793	(1,023,772)	-60.9%	661,793	5,000	0.7%
<b>Revenue Total</b>	<b>\$74,384,467</b>	<b>\$76,264,066</b>	<b>\$77,548,805</b>	<b>\$80,289,119</b>	<b>\$85,046,267</b>	<b>\$4,757,148</b>	<b>5.9%</b>	<b>\$89,582,497</b>	<b>\$ 4,536,230</b>	<b>5.8%</b>

The Alila Marea Beach Resort Encinitas opened in March 2021. The proposed two-year operating budget anticipates additional revenue from TOT from hotel bookings and sales tax from restaurant and in-room dining and merchandise sales in both years and property tax in FY 2022-23 when the new assessed value is added to the tax roll.

## Property Taxes

Property Taxes are an ad valorem tax imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the state. California property tax is based on the value of the property rather than on a fixed amount or benefit to the property or persons. Property tax is collected by the County Tax Collector and is one percent of the full value of a property as determined by the County Assessor's office and allocated to local taxing agencies.

Property Taxes are the City's largest revenue source. Residential real estate values drive 88 percent of the City's current \$18.1 billion net taxable Assessed Valuation (AV). The City has experienced positive AV growth each year over the past 20 years. The median single family residential home price in Encinitas was \$1.4 million in 2020, an increase of 3.7 percent from 2019.



The projections for FY 2021-22 and FY 2022-23 have been developed by utilizing projections provided by HdL Coren & Cone, the City's property tax consultant, with further analysis by staff. Staff is projecting a modest revenue increase for FY 2021-22. The increase can be attributed to a projected increase in AV due to sales activity resulting in adjustment transfers of ownership in 2020. Also, the County Assessor's office set the annual Proposition 13 inflation adjustment for estimated real property values at 1.036% (under the maximum two percent limit) for FY 2021-22 (based on the California Consumer Price Index, or CCPI).

Calendar year 2021 influences 2022-23 property taxes and the projection for FY 2022-23 reflects continued growth, although at a more modest pace due to lower sales activity that will affect the AV increases from transfers of ownership.

## **Sales Tax**

Sales tax is imposed on the sale of goods and services and is calculated as a percentage of the purchase price and collected by the seller. The City receives one percent of the total 7.75 percent sales tax rate for sales that occur within the City's jurisdiction. Sales tax is the City's second largest revenue source (providing 17 percent of General Fund revenue), and the City has a diversified retail sales tax base and is not heavily dependent on any one business or industry.

The projections for FY 2021-22 and FY 2022-23 have been developed by utilizing projections provided by HdL Coren & Cone, the City's sales tax consultant, with further analysis by staff. A mix of auto dealers, retail and restaurants primarily drive sales tax over \$14 million in FY 2021-22. Sales Tax is projected to increase by approximately \$1.1 million, or 8.2 percent in FY 2021-22, and approximately \$650,000, or 4.7 percent in FY 2022-23. Strong growth is expected in the auto sales, food and drugs and restaurant categories as real Gross Domestic Product grows and consumer spending grows, and unemployment continues to decline.

Growth is anticipated to be strongest in the Restaurant and Hotels, Fuel and Service Stations and General Consumer Goods categories. The restaurant industry anticipates a boom in dining activity from pent up demand beginning summer 2021 and hotels expect to gain more overnight stays. Also, most signs are pointing toward upward pressure on fuel prices, consumption, and demand. Lastly, the General Consumer Goods category is expected to post strong results in 2021 from additional federal stimulus, a gradual return of foot traffic and consumer confidence are lifted by a wide deployment of vaccines.

## **Transient Occupancy Tax**

Transient Occupancy Tax (TOT) is a tax imposed on persons staying 30 days or less in a lodging establishment. The City's TOT rate is ten percent of the room charge and is collected by hoteliers and paid to the City. In FY 2008-09, Encinitas voters approved a measure to extend the TOT to short-term vacation rentals (STVR). Eighty percent of the TOT collected is deposited to the General Fund and 20 percent is deposited to the Coastal Zone Management Fund (212) for sand replenishment projects. A mix of hotels and short-term residential lodgings command over \$2 million annually in TOT.

Collections for both hotel and short-term vacation rentals are expected to increase in the aftermath of the COVID-19 pandemic and opening of the new Alila Marea Beach Resort Encinitas. Staff is conservatively projecting a revenue increase of \$1.7 million in this category for FY 2021-22.

## **Other Revenue Categories**

The remaining revenue categories account for 16 percent of General Fund revenues. Revenues in the Charges for Services category are anticipated to return close to pre-pandemic levels as recreation programs that were cancelled last fiscal year will be held this fiscal year.

The reduction of \$1.1 million in the Other Revenue category is the result of one-time reimbursements from the State for firefighter strike team deployments being added to the revised budget in the current fiscal year, but not budgeted in FY 2021-22.

## **Franchise Tax**

Franchise Tax revenue is generated from public utility sources, trash collection franchises and telecommunication franchises conducting business within the city limits. These revenues are forecasted on the basis of recent receipts and staff's knowledge of current trends. Revenue collected due to electricity sales are down due to a decrease in total electric consumption, likely due to the customers transitioning over to solar energy. Revenue collected from Cox Communications and Spectrum, the City's two cable television franchises, also fell below projections reflecting the recent trend in the declining number of paid subscription services. Overall, Franchise Tax revenue is projected to increase \$123,000, or approximately 5.6 percent, as a result of an increase in rates collected from EDCO, the City's solid waste management and recycling provider.

## **Licenses, Fees and Permits**

Licenses, Fees and Permits are collected on business operation permits, business registration, short term rental (STVR) permits, security alarm permits and other miscellaneous permits. These revenues are forecasted based on the basis of actual receipts in recent years. Licenses, Fees and Permits are projected to decrease by \$27,000, or 10.2 percent, due to lower receipts in miscellaneous permits related to fees collected from the SB1186 State Mandate Fee for Disability Access CAsp (Certified Access Specialist).

## **Intergovernmental Revenue**

Intergovernmental includes revenue from other governmental agencies, principally the state and federal governments. These revenues include general or categorical support monies called subventions, as well as grants for specific projects and reimbursements for the costs of some state mandates. These revenues are forecasted on the basis of the City's current cost sharing agreements as well as anticipated reimbursements of state mandated costs and excess vehicle license fees collected by the State. Revenues are projected to increase by \$28,000, or 4.2 percent, compared to the FY 2020-21 Amended Operating Budget.

## **Charges for Services**

Charges for Services is a voluntary charge imposed on an individual for a service or facility provided directly to that individual. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Revenues are forecasted based on the return of recreation programs and are projected to increase by \$592,000, or nine percent. During the COVID-19 pandemic, recreation programs were not held due to the shutdown orders. Engineering fees and building fees also decreased during the pandemic and are expected to return to pre-pandemic levels.

## **Fines and Penalties**

Fines and Penalties include collections for vehicle code and red-light violations, parking citations and vehicle abatement. Collections in this revenue category declined during the COVID-19 pandemic due to the end of the red-light camera program and due to a reduction in parked vehicles from the stay-at-home orders. Fines and Penalties are projected to increase by \$31,000, or 7.7 percent compared to FY 2020-21.

## **Use of Money and Property**

Use of Money and Property is generated by rental/insurance payments for use of city property, investment earnings, and revenue from the sale of city property. Revenues are projected to increase \$260,000, or 35.9 percent, due to an anticipated increase in investment earnings from a higher portfolio amount and due to the change in fair market value of investments.

## **Other Revenue**

Other Revenue includes interfund revenue, booking fees, cost recovery and other miscellaneous revenue. Revenue in this category remains constant except for the unanticipated one-time reimbursements from the State for firefighter strike team deployments. Other Revenue is projected to decrease by \$1 million, or 60.9 percent, due to this reason.

## **Forecasting and Major Revenue Assumptions**

The general approach to forecasting is to apply a conservative philosophy that does not overstate revenue nor understate expenditures. The value of forecasting determines if the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs utilizing assumptions based on financial policies and economic trends. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenues and service options the Council must address.

The methodology used for forecasting reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population growth, retail sales, and inflation. For the revenue forecasts, the City evaluates prior year actual collections and projects the balance of the current fiscal year based on prior year trend analysis in conjunction with current information provided by relevant sources. For the remaining years of the revenue forecast, consensus forecasts—such as the US Bureau of Economic Analysis, University of San Diego Burnham-Moores Center for Real Estate, and



property/sales tax consultants—are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the nation or state as a whole, so adjustments to reflect unique local conditions are sometimes necessary.

In general, revenue sources are matched with the economic and/or demographic variables that most directly affect year-to-year changes in those revenues. For example, revenue such as sales tax will reflect consensus forecasts related to taxable sales growth; whereas, revenue from building permits and plan review will be tied to the expected trends in development and redevelopment.

It is recognized that economic forecasting is not an exact science and at times relies upon professional judgment to optimize the accuracy of revenues or expenditures. To reduce the risks of miscalculating revenues or expenditures, as many factors as possible are used to identify what may contribute to changes in revenues and expenditures.

# Expenditures

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## **Personnel**

These expenditures represent all budgeted salary costs for permanent and temporary staff.

## **Materials and Supplies**

This category includes consumable items costing less than \$5,000 with an estimated life of less than two years. Items include office supplies, parts, sign materials, etc.

## **Contracts and Services**

These expenditures represent a wide array of charges and contracts with outside agencies. Examples of this type of expenditure include fees incurred for consultation with bond counsel, payments for audit services, and travel.

## **Internal Cost Allocation**

These expenditures represent charges to departments for overhead costs, based on a calculation updated periodically.

## **Capital Outlay**

This category includes all purchases in excess of \$5,000 of a capital nature. Vehicles and heavy equipment are excellent examples of normal expenditures in this category.

## **Debt / Finance**

These costs represent payments toward principal and interest.

## **Transfers**

This category represents transfers out to other funds for various reasons, including contributions for capital projects, debt service, and self-insurance contributions.