

CITY OF EL CAJON

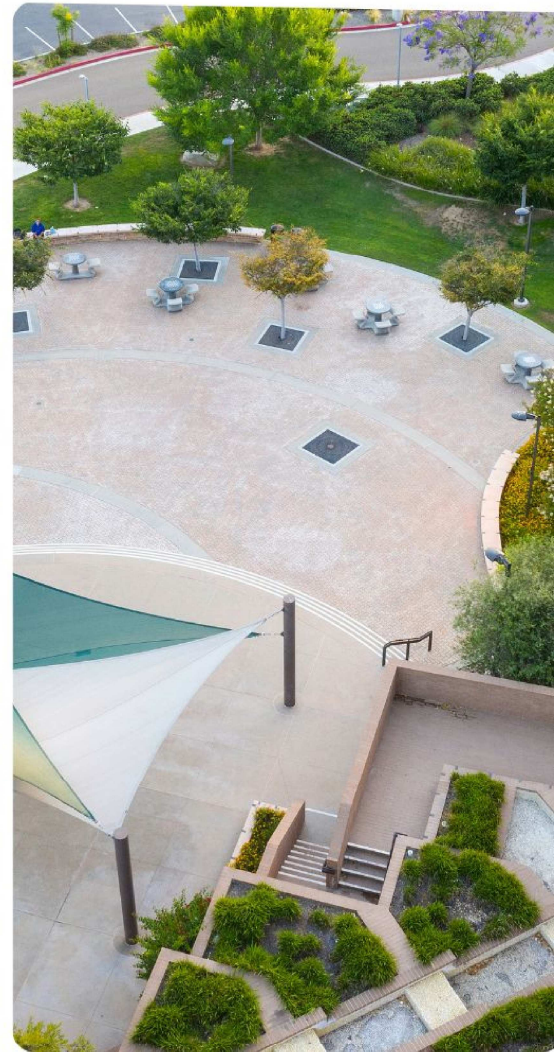
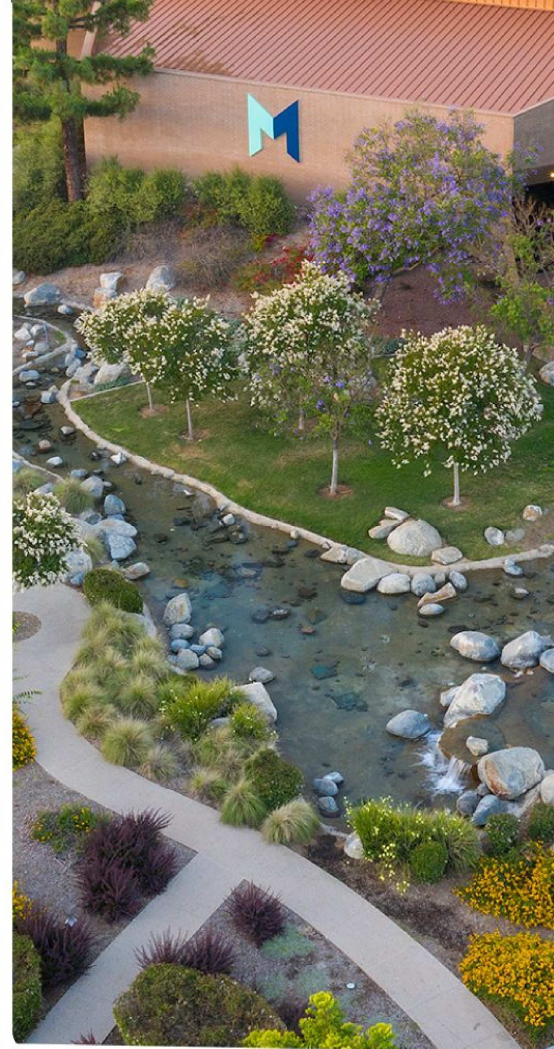
ADOPTED

ANNUAL BUDGET

2023-2024



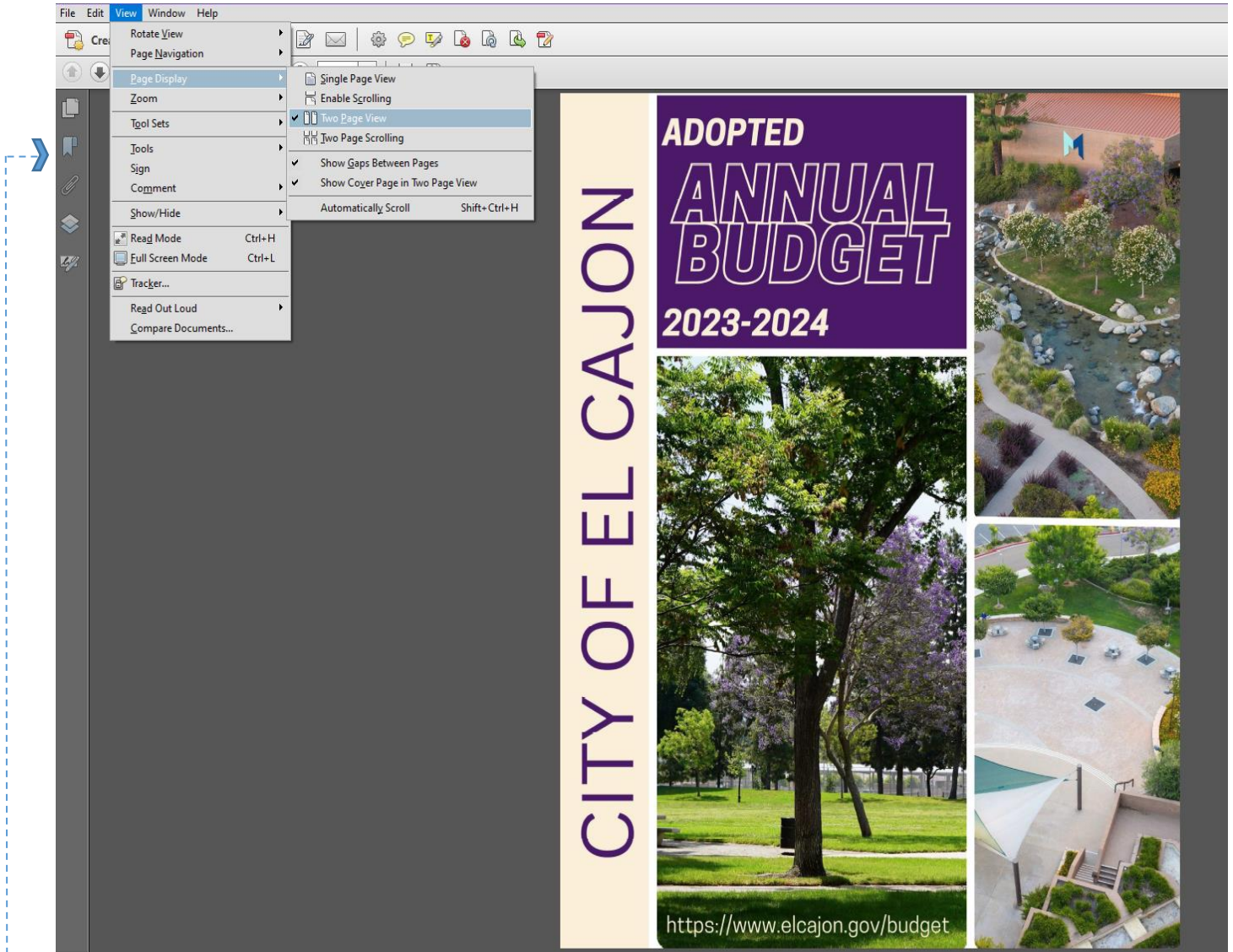
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CITY OF EL CAJON ANNUAL BUDGET

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CITY OF EL CAJON CALIFORNIA



**Fiscal Year 2023-24
Adopted Annual Budget**

**CITY OF EL CAJON
Fiscal Year 2023-24
Adopted Annual Budget**

MAYOR

Bill Wells

COUNCILMEMBERS

Steve Goble, Mayor Pro Tem
Gary Kendrick
Michelle Metschel
Phil Ortiz

CITY MANAGER

Graham Mitchell

CITY ATTORNEY

Morgan Foley

MANAGEMENT TEAM

Vince DiMaggio – Assistant City Manager
Angela Cortez – City Clerk
Michael Moulton – Police Chief
Bent Koch – Fire Chief
Tony Shute – Director of Community Development
Frank Carson – Director of Parks & Recreation
Marisol Thorn – Director of Human Resources
Sara Diaz – Director of Information Services
Yazmin Arellano – Director of Public Works
Clay Schoen – Director of Finance




• Incorporated 1912 •

THE CITY OF EL CAJON

OUR VISION

A quality community through responsible change, continuous improvement, and superb public service

OUR MISSION

Excellent service that improves our community

OUR VALUES

- ❖ Honesty and Integrity In All We Do
- ❖ Effective, Responsible Communication
- ❖ Respect Others
- ❖ Encourage Creativity
- ❖ Commit to and Deliver Excellent Service
- ❖ Maintain Balance
- ❖ Take Responsibility and Be Accountable

*California Society of Municipal
Finance Officers*

Certificate of Award

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

Presented to the

City of El Cajon

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

February 28, 2022



Scott Catlett

**Scott Catlett
2022 CSMFO President**

James Russell-Field

**James Russell-Field, Chair
Recognition Committee**

Dedicated Excellence in Municipal Financial Reporting

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June 13, 2023

Honorable Mayor, City Council, and El Cajon Residents:

I am pleased to present the Annual Budget for the City of El Cajon, covering the Fiscal Year 2023-2024 (FY 2023-24). This budget serves as a financial blueprint that establishes funding priorities for our community while aligning with the City Council's goals, policies, and objectives for the upcoming year. It is developed based on the Five-Year Business Plan and the Annual Comprehensive Financial Report, outlining the City's financial plan.

In this year's budget, our focus is on several key priorities: fiscal stability, public safety, public infrastructure, and community enhancement, including recreation, beautification, and public events. Additionally, we have identified five main priorities through the City Council's 2023-24 Priorities & Implementation Plan process. These priority areas are as follows:

- 1) **City Beautification:** Enhancing the aesthetics and overall appeal of our city through various initiatives and improvements.
- 2) **Citizen Engagement:** Promoting active involvement and participation of our residents in civic affairs and decision-making processes.
- 3) **Economic Development:** Fostering growth and prosperity in our local economy through strategic initiatives and partnerships.
- 4) **Homelessness:** Addressing the challenges associated with homelessness by implementing comprehensive strategies neighborhood clean-up services.
- 5) **Public Safety:** Ensuring the well-being and security of our residents through effective law enforcement and emergency response measures.

Furthermore, we have identified several miscellaneous goals for the year, which include the development of a new City Veteran's Memorial and advocating for restrooms at MTS trolley stops to better serve the community.

By allocating resources and focusing on these priorities, we aim to create a thriving and inclusive city that meets the needs and aspirations of our residents.

Review of Fiscal Year 2022-23 Budget

The City has witnessed robust economic expansion following the conclusion of the worldwide COVID-19 pandemic. For FY 2022-2023, the City projects revenues surpassing expectations by \$5.9 million. Also, by diligently managing expenses, the FY 22-23 budget is predicted to have \$6.9 million lower expenditures than initially anticipated.

Summary of Fiscal Year 2023-24 Budget

The upcoming budget for FY 2023-24 anticipates a moderate slowdown in revenue growth compared to the previous fiscal year. However, the projected increase in revenue is expected to be sufficient to support the City's proposed expenditure plan. Outlined below are key aspects of the FY 2023-24 budget:

- Estimated General Fund revenues total \$98.2 million, \$8.1 million more than last year's budgeted amount—a 9.0% increase.
- Projected General Fund expenditures total \$100.0 million, \$1.0 million above last year's budget.
- At the end of FY 2023-24, the budget anticipates a combined General Fund balance and reserve of \$63.0 million, which is approximately \$1.7 million less than the current fund balance. This is primarily due to the City's decision to over-hire ten police officers.
- An infusion of approximately \$30 million in American Rescue Plan funds will continue to aid the City in its efforts to meet community needs through the next few years.
- The City's 31 non-General Fund budgets, with combined expenditures of nearly \$148.0 million in FY 2023-24, support many of the City's objectives.

I am delighted to announce that the budget for the FY 2023-24 successfully upholds service levels while addressing important priorities, including the support of the City Council's 2023-24 Priorities and Implementation Plan. The subsequent sections showcase how this budget effectively fulfills community objectives.

Fiscal Stability

The budget for FY 2023-24 ensures the preservation of a robust General Fund reserve of approximately \$63.0 million, equivalent to 63.0% of the FY2023-24 budgeted expenditures of the General Fund. This reserve serves as a safeguard for the City in the face of economic downturns or natural disasters, while also enabling the City to sustain essential services. Throughout the upcoming fiscal year, the City will actively pursue cost-saving measures and explore opportunities for revenue growth through economic development initiatives.

Economic Development

The budget for the FY 2023-24 incorporates a total of \$1.5 million from the General Fund for various economic development initiatives. A considerable portion of this allocation is designated for development agreements that have been established in recent years to support crucial projects such as the Courtyard Marriott and the establishment of new car dealerships including BMW, Honda, and Mercedes Benz. Additionally, funds have been set aside for business development endeavors associated with the City's Opportunity Zones, efforts to attract new businesses, opportunities for redevelopment, and an economic development assessment study.

Furthermore, the budget includes \$3.8 million for business assistance programs, which will be financed through the American Rescue Plan funds. These programs aim to provide support and aid to local businesses to bolster the local economy by creating jobs and enhancing General Fund revenue.

Public Safety

The fiscal year 2023-24 budget highlights the priority of filling all vacant police positions and implementing compensation increases to attract and retain highly skilled and dedicated staff members. Furthermore, the budget acknowledges the continued utilization of the Special Enforcement Unit by the Police Department to tackle quality of life concerns, particularly those arising from the impact of homelessness on the community. Recognizing the significance of addressing homelessness, the budget also includes increased funding dedicated to homeless programs as a continued priority for the FY 2023-24.

Public Infrastructure/ Enhanced Public Image

During the fiscal year 2023-24, the City will persist in its proactive street maintenance program, directing various transportation funds towards essential initiatives such as street paving, sidewalk installation, and enhancements to drainage systems. Moreover, an impressive sum of \$79.5 million in grant and non-General Fund resources will be utilized to bolster vehicle, pedestrian, and bicycle safety, as well as to implement ADA improvements. Noteworthy enhancements are planned for key projects on Jamacha Road (\$2.5 million), Madison Avenue (\$4.4 million), El Cajon Boulevard, (\$6.2 million), Main Street (\$2.6 million), and Oakdale Avenue (\$7 million).

Additionally, the FY 2023-24 budget encompasses several other funded projects aimed at improving the community's overall infrastructure and amenities. These projects include the Broadway Creek Restoration project, improvements to Wells Park and Luke Lane, and a substantial endeavor focused on energy efficiency and solar power. These endeavors, coupled with ongoing initiatives addressing homelessness, economic development, and code enforcement, seek to elevate the community's image and quality of life.

SANDAG Smart Growth Grant funding (\$5 million) and San Diego River Conservancy Prop 68 Grant funding (\$500,000) was obtained for improvements along El Cajon Boulevard and Main Street to revitalize the areas surrounding the El Cajon Transit District and the Main Street corridor between Marshall Avenue and El Cajon Boulevard.

Of the approximate \$82 million in appropriation for infrastructure improvements in FY 2023-24, about \$79.5 million is from non-General Fund sources.

Homelessness

The FY 2023-24 budget demonstrates a comprehensive approach to addressing homelessness through a range of funding sources. The City is committed to financing programs that aim to assist individuals and households in securing permanent housing and to mitigate the adverse effects of homelessness within the community. In support of these objectives, the budget allocates resources to the following homelessness and homeless prevention programs during FY 2023-24:

- Homeless Outreach & Housing Assistance,
- A Way Back Home Reunification Program,
- Emergency Shelter,
- Emergency Rotational Shelter,
- Emergency Motel Bridge to Permanent Housing,
- East County Homeless Task Force,
- Neighborhood Quality of Life Team,
- City Homeless Outreach Program,
- Emergency Rental/Mortgage/Utility Assistance, and
- Support for various organizations offering homelessness and homelessness prevention services.

These programs collectively aim to provide essential support, resources, and assistance to individuals experiencing homelessness, with the ultimate goal of helping them secure stable housing and improve their overall well-being.

Community (Recreation, Culture, and Public Events)

The community events and recreation resources are allocated in the FY 2023-24 budget. The budget provides funding for significant community events, including the Fourth of July Celebration, HauntFest, America on Main Street/Foodie Fest, and movies in the park. Additionally, the budget includes funds for ongoing improvements in various parks, such as Wells Park, Stoney's Neighborhood Park Playground Resurfacing and fitness area, Renette Park Adult Fitness Area, and Kennedy Park enhancements. Additionally, there is capital outlay items to support smaller-scale events to reinvent the America on Your Street concept taken during COVID and host smaller block party city events in council districts.

In support of the City's six community centers, four of which have gymnasiums, and a public swimming pool, the FY 2023-24 budget aims to expand core recreation classes. These classes will cater to the diverse needs of the community, offering activities such as dance, tumbling, cheer, gymnastics, preschool, swim, youth sports, and adult enrichment classes. Thanks to the American Rescue Plan's funding, Dollar Days will continue one final summer, allowing El Cajon residents to access swim lessons for \$5.

To enhance the services provided to the local youth, the Rec Squad will increase its programming by offering activities at local schools immediately after school hours one day a week. This expansion aims to create positive critical hours of service and provide diversionary activities for the area's youth. Additionally, with the new outdoor LED Screen, Parks & Recreation Staff are planning daytime movies in the park to grow the Rec Squad capabilities and services.

Communication/Civic Engagement

In order to enhance its communication with El Cajon residents and businesses, the City will persist in refining its approaches through feedback tools, with a particular focus on engaging its diverse community. The City will continue to work toward developing a freeway sign will serve as a helpful tool in this endeavor, complemented by enhancements to its social media messaging. The City made significant strides in FY 2022-23 in its efforts to connect with its citizens—promoting significant activities within the City and actively seeking input on ways to improve services for the community. FY 2023-24 will include enhanced activities in the area of engagement.

Conclusion

The FY 2023-24 budget presents a financially responsible plan that effectively addresses the fiscal challenges encountered by cities in California. It carefully allocates limited resources to meet the needs and priorities of the community. Additionally, it establishes sustainable budgeting practices that will ensure the City's fiscal well-being in the long term.

This budget document is the culmination of the collective efforts of the entire City of El Cajon team, led by the Finance Department. Collaborating with all City departments and the executive team, the Finance Department has crafted a budget that aligns with the values and vision set by the City Council. The City Council's unwavering leadership, stability, and forward-thinking approach remain integral to El Cajon's success.

Moreover, as directed by the City Council, I am grateful for the opportunity to lead a team of dedicated municipal employees who are genuinely committed to serving the El Cajon community. Each year, I am inspired by the unwavering dedication of the City staff to meet the needs of the community. I eagerly anticipate the upcoming year, which will be characterized by a renewed focus on addressing community needs and fulfilling the priorities set by the City Council.

Respectfully submitted,



Graham Mitchell
City Manager





Budget Message

The City of El Cajon

The City of El Cajon, incorporated on November 12, 1912, is located in the southern corner of California, just 15 miles east of San Diego and is the sixth largest of 18 cities in San Diego County. The City occupies a land area of 14.4 square miles and serves a population of over 100,000. This vibrant community is home to over 34,000 households, 83 places of worship, 35 schools, 23 parks and recreation centers, and a flourishing business community.

The City provides a full range of services, including police and fire protection, animal control, emergency medical services, construction and maintenance of civic facilities and infrastructure, right-of-way regulation, city planning and building regulation, recreational activities, cultural events, housing assistance, and wastewater services.

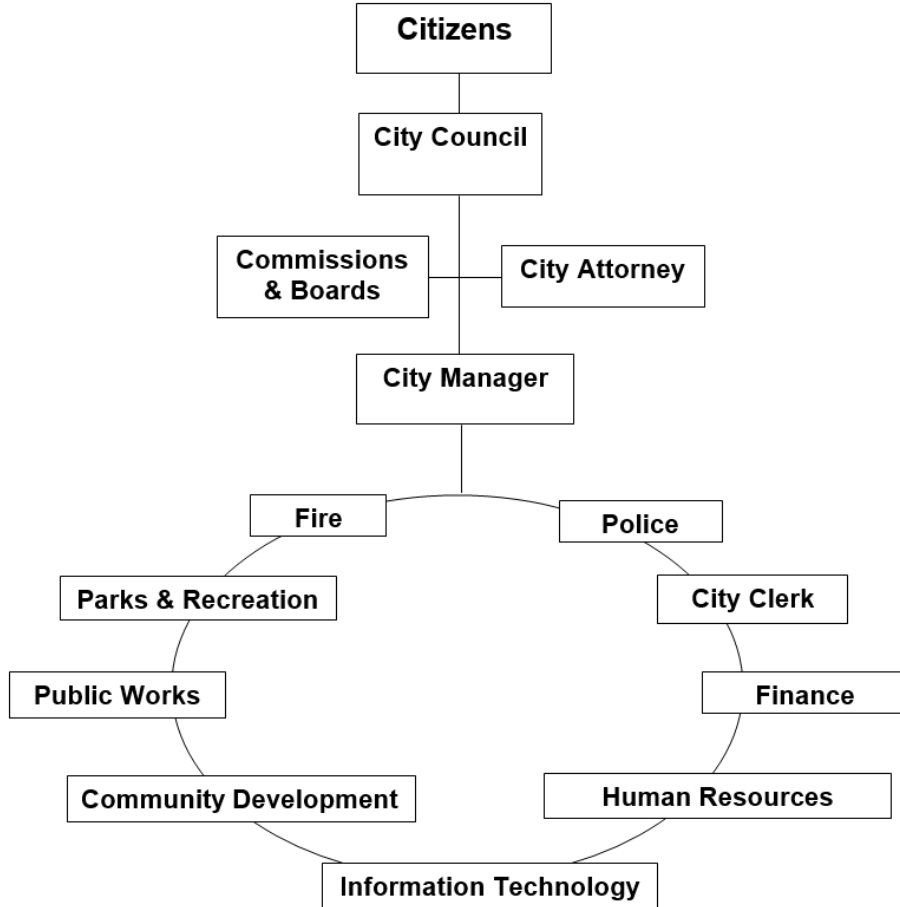
City Organization

The City became a charter city by the vote of the people in June 2012, giving the City Council more local control of municipal affairs. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and four other City Council members. The Mayor is elected at large on a non-partisan basis, and each Councilmember is elected to represent one of four districts. The Mayor is elected to serve a four-year term and councilmembers serve four-year staggered terms. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney.

The City operates under the Council-Manager form of government. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the directors of the various departments. A city-wide organizational chart is included on the following page.

City of El Cajon
Budget Message
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**City of El Cajon
Organizational Chart**



Economic Outlook

A number of common economic measures are used to assess the health of the economy. Taken together, one can form conclusions about the economy’s condition. While some economic indicators are mixed, overall concern grows from the potentially suppressive effects of elevated inflation.

Gross Domestic Product (GDP)

In its April 27th release, the Bureau of Economic Analysis (BEA) stated “Real gross domestic product (GDP) increased at an annual rate of 1.1 percent in the first quarter of 2023.” The report continued “The increase in real GDP reflected increases in consumer spending, exports, federal government spending, state and local government spending, and nonresidential fixed investment that were partly offset by decreases in private inventory investment and residential fixed investment.”

City of El Cajon
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Employment

Another key measure of the strength of the economy is the rate at which the workforce is employed. The Bureau of Labor Statistics stated that “The national unemployment rate in April was 3.1 percent, not seasonally adjusted, down from 3.3 percent a year earlier.” In the same release for April, the unemployment rate for California lagged slightly behind the national average at 4.3%, but the San Diego region paralleled the national rate at 3.3%.

Housing

Housing is often expressed by two common measures: new home starts and new home sales. The US Census Bureau reported that in April, privately owned housing starts decreased 22.3% over the past year. However, new home sales increased 11.8% during the same period. Message P

Inflation

The Bureau of Labor Statistics reported in May 2022 that the Consumer Price Index for the preceding 12 months increased 4.9%. While this rate is higher than most would consider ideal, it does show improvement from previous years. In a May 3 press release the Federal Reserve summarized:

Economic activity expanded at a modest pace in the first quarter. Job gains have been robust in recent months, and the unemployment rate has remained low. Inflation remains elevated.

The U.S. banking system is sound and resilient. Tighter credit conditions for households and businesses are likely to weigh on economic activity, hiring, and inflation. The extent of these effects remains uncertain. The Committee remains highly attentive to inflation risks.

The Committee seeks to achieve maximum employment and inflation at the rate of 2 percent over the longer run.

In order to address inflation, the Reserve’s Federal Open Market Committee has increased the federal funds rate through a series of rate increases. These increases represent a progressive tightening as the Committee balances the need to control inflation while also stimulating growth. The measures taken to address each are often oppositional, and is a challenging tightrope for the Committee to walk: increase rates to address inflation while not moving fast enough to trigger a contraction in the economy.

Legislative Outlook

There are several areas of legislation that may impact the City of El Cajon. While the following is not a comprehensive list, it does briefly highlight a few of the more relevant items.

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American Rescue Plan Act

On March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021. The act makes significant funding available to municipalities to mitigate the impacts of the public health crisis related to the Covid-19 virus, including the allocation of \$30.4 million to the City of El Cajon for this purpose. This funding, while first appropriated in Fiscal Year 2020-21, continues to be a significant component of this year's budget.

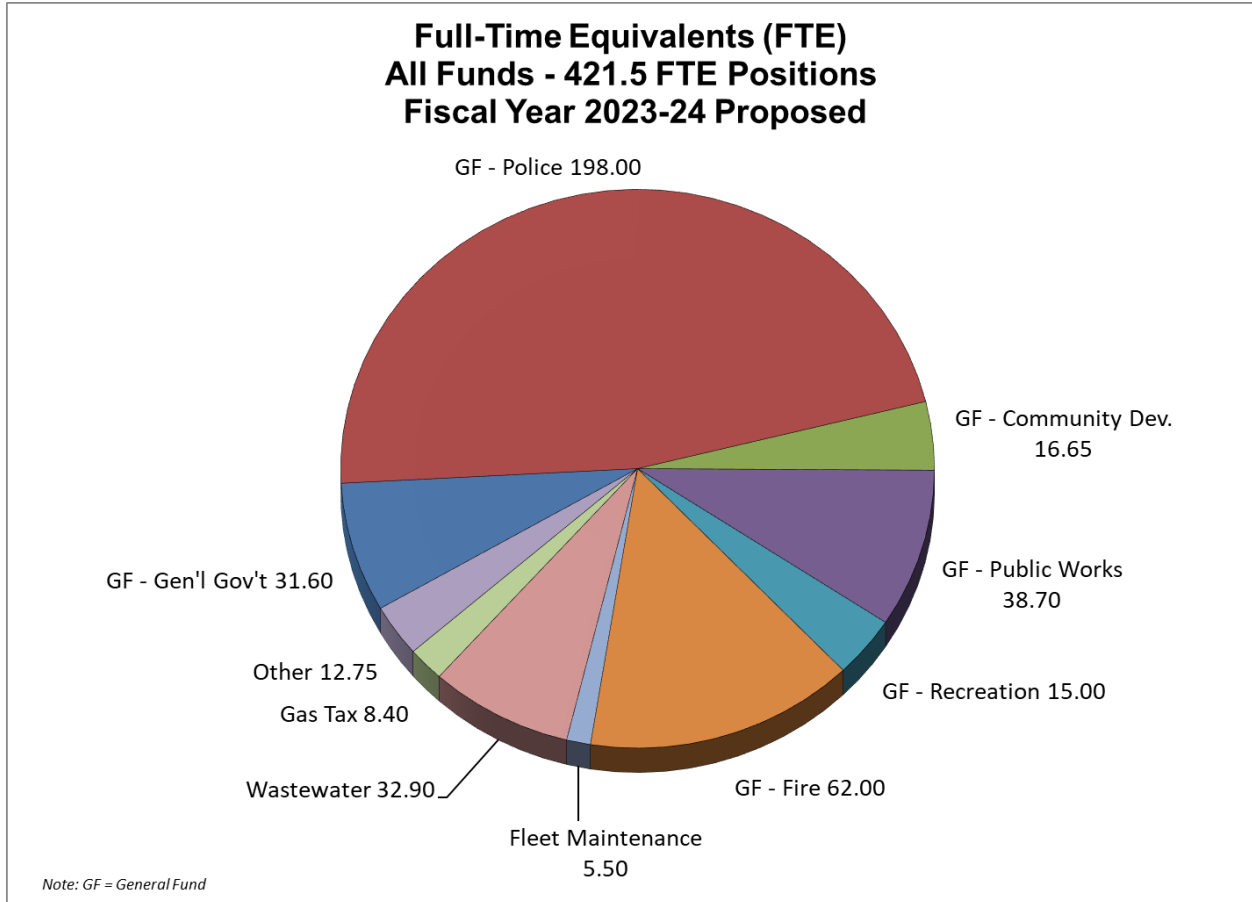
Proposition J

Voters approved this 20-year half-cent sales tax measure in 2008, during the most difficult economic climate since the Great Depression. This measure, along with prudent financial management, has stabilized the City's ability to provide core services. However, the need of this "lifeline" remains critical to the City's financial stability, provision of emergency services, and long-term replacement of much needed infrastructure. This sales tax measure is expected to generate \$13.4 million, or 13.6% of General Fund revenues, in Fiscal Year 2023-24. Proposition J is set to expire in 2029. We are deeply grateful to the community for their trust and continued support.

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Personnel

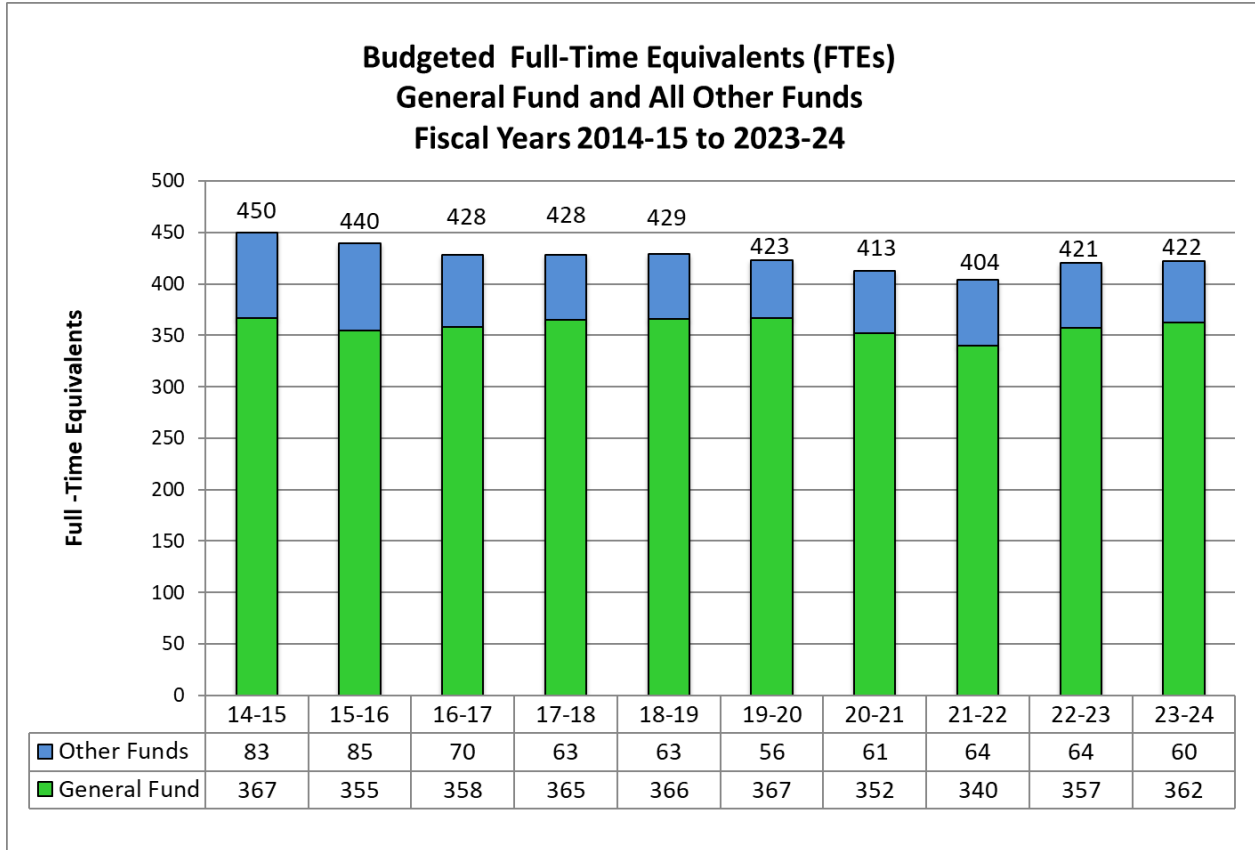
The adopted Fiscal Year 2023-24 Annual Budget authorizes 421.5 full time equivalent employees (FTE) throughout the City. The following chart illustrates the distribution of these positions by fund and General Fund department.



Compared to the Fiscal Year 2022-23 adopted budget, the Fiscal Year 2023-24 preliminary budget reflects a net increase of one budgeted full-time equivalent (FTE) positions. This increase is the result of the addition of a Battalion Chief and a GIS Technician in the Fire Department along with a Facilities Technician in the Public Works Department. The addition of these positions are partially offset by the removal of the Fire Chief and a Deputy Fire Marshall, both are Heartland Fire and Rescue positions filled by City of La Mesa employees.

City of El Cajon
Budget Message
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The following graph displays the number of budgeted positions over the past ten fiscal years.



*For the purpose of graphical representation FTEs are shown as whole numbers.

The City utilizes part-time staff in the Parks & Recreation Department to deliver a variety of programs and services. These part-time personnel are not considered budgeted full time equivalent positions and are not reflected in the graph above.

Labor Memoranda of Understanding

At the time of writing, the City has multi-year agreements in place with two its five collective bargaining groups for Fiscal Year 2023-24. Negotiations are in process with the remaining groups with the expectations of having agreements in place before the beginning of the fiscal year. The financial impacts, known or estimated, of these agreements have been included in this document.

City of El Cajon
Budget Message
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El Cajon Pension Reform and Fiscal Responsibility Plan

The City Council has taken significant steps to ensure fiscal sustainability. One of these steps was the Pension Reform and Fiscal Responsibility Plan (Resolution No. 47-13) adopted in 2013, and includes the following measures.

1. Make additional payments to CalPERS, whenever fiscally prudent, in order to accelerate the "pay down" of the City's unfunded pension obligations; and
2. Seek to implement pension cost-sharing for employees equal to, but not less than, 50% of the total CalPERS' "normal costs" by January 2018; and
3. Whenever fiscally prudent, pay down and prefund Other Post-Employment Benefit (OPEB) contributions; and
4. Seek to stabilize and contain the costs of other employee benefits, in order to reduce unfunded long-term liabilities; and
5. Evaluate workforce efficiencies to explore opportunities to eliminate vacant, fully-benefitted positions and to replace them, if appropriate, with outside service contracts, while complying with the Meyers-Milias-Brown Act; and
6. Explore additional opportunities to coordinate services with other local public agencies; and
7. Sustain General Fund operating reserves of at least 20% of expenditures in the annual budget; and
8. Present a balanced General Fund operating budget each fiscal year for adoption, whereby operational expenditures do not exceed ongoing operational revenues.

Employee Retirement – CalPERS

The City is a member of California Public Employees' Retirement System (CalPERS). All City employees who work at least 1,000 hours per fiscal year are eligible to participate in CalPERS. Participants in the plan vest after five years of employment. As of the most recent actuarial valuation (June 30, 2021), the City's combined plans cover 1,697 current and former employees.

The Public Employees' Pension Reform Act of 2012 (PEPRA), was signed into law by the Governor in September 2012, and became effective in January 2013. PEPRA was enacted to create a sustainable pension system by reducing employer pension liability and increasing employee contributions toward their pension benefits. PEPRA only accomplishes this goal in the future since the majority of the changes apply only to employees who become "new" members in the system on or after January 1, 2013. For public employers like El Cajon that face significant unfunded liabilities for its current "classic" members, PEPRA does little to address the immediate needs for a reduction in pension liability.

Contributions to a pension plan are typically broken into two major components: the Normal Cost and an amortized portion of the Unfunded Liability. The Normal Cost represents the costs of the benefits being earned in the current period. The Unfunded

City of El Cajon
Budget Message
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Liability is the cost of benefits earned in previous periods without equivalent assets. An Unfunded Liability can result from lower than anticipated investment returns, retroactive benefit increases, as well as changes in actuarial policies or results.

The following table presents projected required contribution rates for the next five years.

PROJECTED CALPERS EMPLOYER CONTRIBUTION RATES

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Miscellaneous Plan	22.3%	17.6%	21.8%	25.7%	29.4%
Safety Plan	40.6%	42.4%	44.1%	45.6%	46.4%

*The rates stated above are employer rates only; employee rates apply in addition to the above rates.

Total projected citywide employer contributions are expressed in the following table.

CALPERS PROJECTED TOTAL EMPLOYER CONTRIBUTIONS

	<u>Safety Plan</u>	<u>Misc Plan</u>	<u>Combined Plans</u>
2023-24	\$ 8,080,000	\$ 3,430,000	\$11,510,000
2024-25	8,680,000	2,780,000	11,460,000
2025-26	9,280,000	3,530,000	12,810,000
2026-27	9,870,000	4,290,000	14,160,000
2027-28	10,330,000	5,040,000	15,370,000

A temporary reprieve in required CalPERS contributions resulted from the timing of the impacts of the application of \$147.2 million in Pension Obligation Bond proceeds, exceptional CalPERS investment returns in Fiscal Year 2020-21, and disappointing CalPERS investment returns in Fiscal Year 2021-22. For the years affected (FY2023-24, FY2024-25, and FY 2025-26), required contributions are lower than anticipated prior to issuing the bonds. To take advantage of this opportunity, and maximize the benefits of issuing the bonds, the City plans to make a series of additional contributions towards its unfunded pension liability. During the course of Fiscal Year 2022-23 the City contributed an additional \$5.9 million, and plans to contribute an additional \$4.5 million in Fiscal Year 2023-24.

As of the June 30, 2021 actuarial valuation, the total unfunded accrued liability totaled \$23.7 million. This, however, does not reflect the issuance of \$147.2 million of pension obligation, additional payments authorized in Fiscal Year 2022-23, or subsequent CalPERS investment performance.

City of El Cajon
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Pension Funding Policy

In October 2020, the City Council adopted a Pension Funding Policy. This policy provides guidance and strategies for addressing the City's retirement liabilities. The City recognizes unfunded pension liabilities can continue to cause financial stress in the organization and redirect precious resources away from programs and services necessary for the City's operations and service to the public.

As part of this process, the City will conduct an Annual Pension Review. After the release of the annual actuarial report, staff shall present information of each plan's status. This review, presented during a public City Council meeting, shall include a summary of funding status, funding progress compared to prior years, as well as any recommended actions and/or budget adjustments to address areas of concern.

Additionally, to the extent that the City has excess reserves, generates an operating surplus, or receives significant one-time revenues, the City may apply a portion of such monies toward its unfunded retirement costs



PARS Section 115 Trust

In Fiscal Year 2020-21 the City established a Section 115 trust fund with Public Agency Retirement Services (PARS). This trust is used to pay employee retirement benefits, but also allows monies segregated for this purpose to earn higher yields than other alternatives. Additionally, by retaining control of how these funds are used, this trust's most important purpose is pension rate stabilization. By having funding for this purpose available, the City can better weather unexpected changes in CalPERS contributions. The trust was established with an initial deposit of \$2.0 million.

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Pension Obligation Bonds

Unfunded pension obligations, and related higher annual contributions, have represented significant financial pressure for the City for many years. As one of the strategies explored to mitigate this pressure, the City issued Pension Obligations Bonds (POBs). This presented an opportunity for the City to borrow money at a rate significantly lower than interest “charged” by CalPERS on the unfunded liability. This has effectively “refinanced” a significant long-term liability.

In January 2021, the City issued \$147.2 million of POBs to address a portion of the City’s CalPERS unfunded liability. Issued at a true interest cost of 2.84%, total savings over the 22-year term of the bonds are estimated to total \$104.7 million. Total debt service for these bonds is \$9.1 million in Fiscal Year 2023-24.

Debt Service

In addition to POBs discussed above, the City entered into an installment sale agreement with the California State Water Resources Control Board (CSWRCB) to finance the construction of the Johnson Avenue Sewer Interceptor Project. The CSWRCB agreed to provide funding to the City, provided in full or in part by the Clean Water State Revolving Fund, for this project of up to \$11.3 million. The CSWRCB agrees to forgive up to \$2.0 million of the principal due under this agreement. This activity is included in the Wastewater Enterprise Fund annual budget.

Major Changes to the Budget

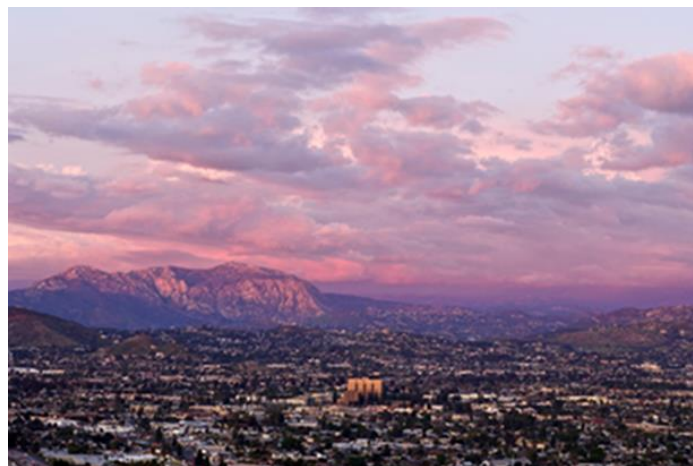
The adopted Fiscal Year 2023-24 Annual Budget contains a number of significant changes from the previous year’s budget. The following list represents some of the most noteworthy changes.

- The City recently replaced its financial management program. The new system is an Enterprise Resource Planning (ERP) system and, in addition to addressing security concerns, it has enhanced efficiencies and productivity in a number of areas. This system went live July 1, 2022 for Fiscal Year 2022-23, and, while the City prepares to embark on the second year in the new system, a number of challenges remain as policies and procedures adapt to the new system.
- The City’s new ERP system offers a number of technical enhancements. One of which is the ability to appropriate Multi-Year Funds. The majority of the components of the City’s budget represent regular, ongoing operations. These ongoing operations are best managed, and appropriated, using an annual focus. However, a number of areas are project based and are effectively one-time events. New functionality allows the City to establish a budget for a specific type of activity, and that budget carries forward until the activity is completed or amended by the City Council. For the Fiscal Year 2023-24 Annual Budget, this functionality is

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applied to the City’s grant management functions, capital improvement programs, fleet replacement, and the American Rescue Plan Act funding. This not only facilitates improved administration, but also improves transparency and understandability of projects.

- In March 2021, the American Rescue Plan Act (ARPA) was signed into law. ARPA made significant funding available to municipalities to mitigate the impacts of the public health crisis related to the Covid-19 virus. The City of El Cajon was allocated \$30.4 million for this purpose. This funding, first appropriated in Fiscal Year 2021, continues as a significant component of this year’s budget.
- The recruitment of Police Officers has been a challenge for many municipalities over the past several years, including the City of El Cajon. Recognizing the problem, and the City Council’s strong commitment to public safety, the City implemented a program of employing up to ten additional police officers above standard staffing levels as hiring opportunities emerge. This effort to keep the El Cajon Police Department fully staffed is funded by General Fund reserves, and is anticipated to cost up to \$1.7 million in Fiscal Year 2023-24.
- The City continues to have significant employee turnover through retirement and other attrition. In order to ensure efficient continuity of ongoing programs and services, the adopted Fiscal Year 2023-24 Annual Budget authorizes the limited hiring of new staff prior to the separation of the departing incumbent. The duration of the short training and development overlap periods, and the positions to which they will apply, will be determined on a case-by-case basis by the City Manager.
- As a result of a temporary reprieve in required CalPERS contributions, the Fiscal Year 2023-24 Annual Budget includes an additional contribution towards the City’s unfunded pension liability of \$4.5 million.



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The Budget Program

The City of El Cajon's annual budget is one part of an overall financial planning and monitoring program. Major components of the plan include the Five-Year Business Plan, the Annual Budget, and the Annual Comprehensive Financial Report. When viewed as a cycle, they represent long term planning, the implementation of that plan, and the measurement and execution of that plan.

Five-Year Business Plan

This document is a long range plan intended to clarify City goals and objectives. By forecasting five years, City decision makers can easily see the long term impacts of their decisions, as well as provide time to prepare for future challenges.

Annual Budget

The Annual Budget is the mechanism of transforming long term vision and priorities into a functional action plan. This document establishes service levels, as well as investments in capital needs. Additionally, it serves as the spending authority for the fiscal year.

All departments of the City are required to submit requests for appropriation to the City Manager in March of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents the proposed budget to the City Council for review. The City Council may hold workshop meeting(s) and has a public hearing to adopt a final budget no later than June 30, the close of the City's fiscal year. The appropriated budget is prepared by fund (e.g., general fund), function (e.g., Public Safety), department (e.g., Police), and activity (e.g., Patrol). The City Manager may transfer appropriations between departments within a fund. However, transfers of appropriations between funds require approval of the City Council.

Annual Comprehensive Financial Report

The Annual Comprehensive Financial Report provides vital feedback in the form of actual financial performance. In addition to detailing results, it also discusses deviations from planned activity. It can be viewed as the report card for how well the City executed its plan.

Budget Award

In Fiscal Year 2022-23, the City received the California Society of Municipal Finance Officers certificate of award for Excellence in Operating Budgeting. This was the twenty-sixth consecutive year the City has received this prestigious award. In order to achieve this award, the City has had to present a comprehensive budget meeting "best practices" criteria of the profession, with evaluation being made by independent finance officers within the society.

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Performance Measures

Performance Measures serve as a valuable tool to communicate the level of government performance to the public. These measures may communicate the quality, volume, or type of goods or services provided. They may also demonstrate the government’s priorities and goals, as well as the use of public resources. In the context of viewing the City as a whole, they help paint a picture of the long-term service requirements of the City of El Cajon.

Function/Program	2020	2021	2022
Community Development			
Building permits issued	2,520	1,976	2,064
Building inspections conducted	9,580	4,500	3,687
Police			
Physical arrests	6,432	4,208	4,462
Traffic violations	1,907	1,593	1,186
Parking violations	2,266	1,955	2,026
Animal Control			
Licenses issued	1,471	510	0
Adoptions	1,530	491	0
Fire			
Emergency responses	14,993	15,753	16,840
Fires extinguished	360	496	407
Public works			
Street resurfacing (miles)	27	19	17
Parks & Recreation			
Facility rentals	182	8	397
Classes and other bookings	811	3,487	1,255
Attendance	113,552	117,600	106,887
Wastewater			
Average daily sewage transportation (thousands of gallons)	7,630	6,420	6,486

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Major Fund Overview

The City of El Cajon has a number of major funds: General Fund, Wastewater enterprise fund, Low-Moderate Income Housing Asset Fund special revenue fund, and the American Rescue Plan special revenue fund. A summary of each of these funds is presented below.

GENERAL FUND

The General Fund serves as the City's primary operating fund. This fund accounts for all financial resources that are not accounted for in another fund. General Fund operations are primarily funded by taxes.

Fiscal Year 2022-23 Budget vs. Estimated Actual

Revenues – Estimated General Fund revenues and other financing sources are projected to be \$96.0 million, which is approximately \$5.9 million over the \$90.1 million amended budget. The majority of this difference is due to stronger than anticipated Sales Tax and Property Tax revenue.

Expenditures – Estimated General Fund expenditures and other financing uses are projected to be \$92.0 million, which is \$6.9 million under the \$98.9 million amended budget. Vacancies in the Police Department and non-personnel expenditures in the Public Works Department are the primary causes of the estimated savings.

As a result, the combined impact to General Fund reserve balances is an estimated increase of \$4.1 million.



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Fiscal Year 2023-24 Preliminary Budget

Revenues – The Fiscal Year 2023-24 budget anticipates General Fund revenues totaling \$98.2 million. This represents a \$2.2 million (2.3%) increase from the previous year’s budget. The majority of this increase (\$1.5 million) is attributable to property taxes growth.

Revenues are projected to change as shown on the following table:

Revenue Category	FY 2022-23 Estimated Actual	FY 2023-24 Preliminary Budget	Increase / (Decrease)
Sales Tax	\$ 33,628,692	\$ 33,513,222	\$ (115,470)
Sales Tax (Proposition J)	13,439,000	13,353,000	(86,000)
Property Taxes	12,475,790	13,491,146	1,015,356
Property Taxes In Lieu - MLVF	11,744,226	12,213,995	469,769
Property Taxes - RPTTF Distribution	1,431,392	1,460,020	28,628
Franchise Fees	7,089,195	7,539,261	450,066
All Other Taxes	4,806,000	5,247,655	441,655
Permits & Fees	1,872,000	1,800,000	(72,000)
Charges for Services	3,516,614	3,704,054	187,440
Use of Money and Property	3,442,900	3,378,500	(64,400)
All Other Revenues	2,581,447	2,547,921	(33,526)
TOTALS	\$ 96,027,256	\$ 98,248,774	\$ 2,221,518

Expenditures - Expenditures of \$100.0 million are proposed in accordance with the guidelines of the Five-Year Business Plan. This is a \$1.0 million increase, or 1.1%, compared to the revised Fiscal Year 2022-23 budget. The majority of this increase is the result of increases in the Public Safety departments.

General Fund Department Expenditures	FY 2022-23 Amended Budget	FY 2023-24 Preliminary Budget	Increase / (Decrease)	% Change
General Government	\$ 10,276,662	\$ 9,916,951	\$ (359,711)	(3.5)%
Police	48,672,540	49,743,352	1,070,812	2.2%
Fire	20,315,580	21,766,701	1,451,121	7.1%
Public Works	10,297,209	9,968,864	(328,345)	(3.2)%
Parks & Recreation	4,966,199	4,757,514	(208,685)	(4.2)%
Community Development	3,627,061	3,301,507	(325,554)	(9.0)%
Other Financing Uses	750,000	500,000	(250,000)	(33.3)%
TOTALS	\$ 98,905,251	\$ 99,954,889	\$ 1,049,638	1.1%

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Revenues over Expenditures - Proposed General Fund estimated revenues of \$98.2 million are less than the proposed total expenditures of \$100.0 million. This includes the planned use of \$1.7 million of General Fund reserves for up to ten additional police officers.

	<u>Fiscal Year 2023-24</u>
Revenues and Sources of Funds	\$ 98,248,774
Expenditures and Uses of Funds	(99,954,889)
Planned Use of Reserves:	
Temporary Hiring of Additional Police Officers	1,706,115
Uses Exceeding Sources	\$ 0

Fund Balance - The projected ending budgetary fund balance, with proposed fund balance designations, at June 30, 2024, is anticipated to be as follows:

Carryover Reserve	\$ 10,007,840
Designated for Economic Uncertainty	19,990,978
Reserve for Unfunded PERS/Retirement	13,000,000
Operating Reserves (20% of Expenditures)	19,990,978
Estimated General Fund Balance	\$ 62,989,796

The following defines the fund balance categories and the corresponding amount for each category shown above.

Unassigned Fund Balance for Carryover Reserve - This reserve is funded by revenues received in excess of expenditures, and is available for future appropriation.

Assigned Fund Balance Designated for Economic Uncertainty - This reserve is established for the purpose of stabilizing delivery of City services during periods of structural budget deficits and to mitigate the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.

Assigned Fund Balance Designated for Unfunded PERS / Retirement Obligations - Due to increasing retirement contribution rates to CalPERS and unfunded pension obligations, the City Council approved the Pension Reform and Fiscal Responsibility Plan, which includes making periodic additional payments to CalPERS, whenever fiscally prudent.

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Committed Fund Balance for Operating Reserve - This reserve is a long-standing reserve established as 20% of annual expenditures. The reserve serves two purposes: (1) to provide General Fund cash flow between July and December when expenditures typically exceed revenues until the City receives its first large revenue receipts later in the fiscal year; and (2) to serve as a reserve of last resort against unexpected events or risks outside the City's control. Rating agencies look for adequate reserves as the single most important criteria in their rating of government agencies.

WASTEWATER FUND

The Wastewater Fund is responsible for the management and disposal of wastewater, and is the City of El Cajon's only enterprise fund. This fund is overseen by the City's Public Works Department, and is funded primarily by fees charged to external customers.

In Fiscal Year 2023-24, the Wastewater Fund anticipates operating revenues of \$35.0 million. This is up \$3.2 million, or 10.2%, from budgeted amounts in Fiscal Year 2022-23.

Operating expenses are anticipated at \$28.5 million in Fiscal Year 2023-24. This is a \$7.5 million increase from Fiscal Year 2022-23 estimated actual operating expenses of \$21.1 million.

LOW-MODERATE INCOME HOUSING ASSET FUND/ HOME FUND

The Low-Moderate Income Housing Asset Fund (LMIHAF) and HOME Fund are special revenue funds used to manage the housing programs and projects to increase affordable housing opportunities for the City's lower income households. The fund is administered by the City's Community Development Department, and is funded primarily by federal grants and revenues generated from the housing assets transferred by the former redevelopment agency.

In Fiscal Year 2023-24, revenues for the LMIHAF are anticipated to total \$508,151. This is consistent with amounts budgeted in Fiscal Year 2022-23. Housing administrative expenditures are anticipated at \$258,885 in Fiscal Year 2023-24, and housing project expenditures are anticipated to be \$3.3 million for the acquisition and rehabilitation of multi-family residential properties. HOME expenditures are anticipated to total \$3.9 million.

AMERICAN RESCUE PLAN ACT FUND

In March 2021 the American Rescue Plan Act (ARPA) was signed into law. ARPA makes significant funding available to municipalities to mitigate the impacts of the public health crisis related to the Covid-19 virus. The act included the allocation of \$30.4 million to the City of El Cajon for this purpose.

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Other City Funds

SPECIAL REVENUE FUNDS

CARES Act Fund

The Coronavirus Aid, Relief, and Economic Security Act is an economic stimulus bill signed into law in March 2020 as a response to the economic fallout of the COVID-19 pandemic. This program was completed in Fiscal Year 2021-22, and therefore not included in the adopted Fiscal Year 2023-24 Annual Budget.

Gas Tax and Transit (TDA)

Gas Tax funding is used for street maintenance operating costs, and TDA funding is proposed for qualifying bus shelters and related transit expenditures, including rehabilitating the pavement along heavily-traveled bus routes. Expenditures are proposed at \$3.7 million and \$124,931 respectively.

Federal and State Asset Forfeiture

This fund accounts for police asset forfeiture revenues and expenditures. Expenditures for law enforcement equipment and facility needs in the amount of \$67,872 are proposed.

Local Public Safety

This fund accounts for the allocation of sales tax revenue (Proposition 172) restricted for public safety, including police and fire protection. Total funding in the amount of \$805,426 is proposed for Fire Department (\$270,000) and Police Department (\$535,426) programs and equipment.

Federal, State, and Local Grants

The City operates a number of funds to manage the operating grants it receives. Previously authorized, but unexpended, grants are automatically carried-forward into the new fiscal year. New grants are appropriated separately from the annual budget process.

Recreation Special Programs

The Recreation special programs fund is comprised of revenues and expenditures for user paid programs, fund-raising activities, and student grant funding. Proposed expenditures of \$957,807 will be funded through fees and donations.

Magnolia Performing Arts Center

This fund is used to administer the operations of the Magnolia Performing Arts Center. Operating expenditures are budgeted at \$1.0 million.

Community Development Block Grant (CDBG)

Rebudgeted funds carried over from the previous year total \$2.7 million for programs and projects including the Housing Rehabilitation Program for mobile and single family homes, neighborhood park improvements, ADA Curb Ramps Program, support of several public

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facilities and community service programs, and CDBG administration. Fiscal Year 2023-24 entitlements are appropriated separately than the annual budget, consisted with other grant programs.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one fund, or department, to other funds or departments, on a cost-reimbursement basis. The City operates six internal service funds. Annual utilization and amortized costs are charged to user departments/activities in accordance with replacement schedules, servicing needs, and insurance liability.

Fund/Activity	FY 2023-24 Preliminary Budget
Vehicle/Equipment Maintenance	\$ 2,324,030
Vehicle/Equipment Replacement	1,373,400
Self-Insurance	3,437,135
Workers' Compensation Self Insurance	2,587,000
Information Technology Services	4,468,926
Other Post-Employment Benefits	1,005,040





CITY OF EL CAJON FIVE-YEAR BUSINESS PLAN FISCAL YEAR 2023-24 UPDATE

The Five-Year Business Plan is used to evaluate and update revenue and expenditure assumptions for the General Fund and other funds based on current economic conditions. Long-range forecasting can reveal imbalances not apparent today, providing time to take corrective action in a proactive way. Accordingly, financial planning is central to how the City is governed and managed. This long-range financial forecast is not intended as a budget, but as a decision-making tool.

The purpose of the plan is to assist City staff in making better business decisions by assessing mid-term and long-term financial implications of current economic conditions and proposed obligations, policies, programs, and assumptions. As such, the Five-Year Business Plan is an important tool in preparation of the upcoming budget. The plan represents the opportunity to take a broad view of the City's operating finances before considering the details of the Annual Budget.

Economic Outlook

The economic outlook for the county, state, and nation are taken into consideration when updating the Five-Year Business Plan. Economies have been tested over the past few years with first the economic impacts resulting from the public health crisis caused by the COVID-19 pandemic followed by challenges related to the Russian invasion of Ukraine. Recently, anxiety emerged as a result of high profile banking failures. However, the Federal Reserve's Open Market Committee (FOMC) made the following comments in its March 22, 2023 press release to reassure the public.

The U.S. banking system is sound and resilient. Recent developments are likely to result in tighter credit conditions for households and businesses and to weigh on economic activity, hiring, and inflation. The extent of these effects is uncertain. The Committee remains highly attentive to inflation risks.

The Committee seeks to achieve maximum employment and inflation at the rate of 2 percent over the longer run. In support of these goals, the Committee decided to raise the target range for the federal funds rate... The Committee will closely monitor incoming information and assess the implications for monetary policy. The Committee anticipates that some additional policy firming may be appropriate in order to attain a stance of monetary policy that is sufficiently restrictive to return inflation to 2 percent over time.

To address the FOMC's continued efforts to mitigate inflation, the UCLA Anderson Forecast cautioned potential effects on the economy in a March 15, 2023 release with the following comments.

The Federal Reserve was contemplating different inflation-fighting strategies that might slow but not stall inflation or, depending on how aggressively the Fed acted, trigger a mild recession.

To simplify an admittedly complicated set of actions, the more aggressively the Fed raises interest rates to combat inflation, the likelier a recession becomes.

Now, approaching the second quarter of 2023, the UCLA Anderson Forecast again presents a two-scenario approach for the national economy. One scenario is no recession: Economic growth slows but remains positive, inflation ebbs, labor markets remain robust and the Federal Reserve takes a less aggressive approach to monetary policy tightening.

The second scenario is a recession that occurs toward the end of the year because the Federal Reserve took aggressive inflation-fighting actions. In the latter scenario, the Fed forces a mild recession and accepts an economic contraction and higher unemployment to combat inflation.

The difference between the two scenarios is how the Federal Reserve sets monetary policy. The Fed has said it will be data-dependent. If data show that the labor market remains robust but inflation remains persistent, the Fed will likely err on the side of tightening monetary policy more aggressively.

In addition, the Forecast expanded this thought by quoting the FOMC and adding the following comments about the economic outlook.

“While the economy has so far remained resilient to higher interest rates outside of some moderate softening in construction, that resiliency is what might lead to the recession scenario path,” the report’s authors write. “The more consumers continue to spend despite higher prices and higher interest rates, the more gradually demand-induced inflation will come down, and the more the Federal Reserve might be expected to tighten monetary policy to combat inflation. The ‘might’ here could well be mitigated by falling commodity prices and new rental lease contracts.”

In both scenarios, the Forecast expects continued GDP growth in the first quarter of 2023 at a seasonally adjusted annual rate (SAAR) of 2.3%, driven by consumption and business investment. The scenarios then diverge.

In the no-recession scenario, quarterly GDP growth would slow to 1.8% SAAR in the second quarter of 2023. It would remain below 1.0% in the third and fourth quarters of 2023 and then pick up in 2024 and 2025.

In the recession scenario, the economy would contract beginning in the third quarter of 2023; the contraction would deepen in the fourth quarter of 2023 and the first quarter of 2024, and then the economy would begin to rebound.

In both scenarios, inflation would remain elevated throughout 2023, but it would be more persistent in the recession scenario, requiring tighter monetary policy to achieve disinflation. In the no-recession scenario, the Forecast assumes that supply chain pressures would ease more rapidly and therefore inflation would come down more quickly on its own, creating the rationale for a more moderate monetary policy.

The focus of most economists remains the elevated inflation that appears to be pushing the economy towards a tipping point. The City will continue to monitor events closely, and make sound decisions based on data, rather than speculation.

Highlights of this Update

The most important elements of this report’s projected activity is the minor anticipated decline in Sales Tax revenue in Fiscal Year 2023-24, as well as the sun-setting of Proposition J Sales Tax in 2029. While this is concerning, the opportunity for the City to make additional CalPERS contributions to continue to address the unfunded liability is a significant positive point.

This report has traditionally included the projection of the next five years. This timeframe represents a dependable window in which to anticipate performance. However, as focus shifts to longer-term solutions and strategies, the need for a longer view had grown. Therefore, the projections include an additional five years to the General Fund projections, for a total projection window of ten years. What is most noteworthy in these additional projected years is the significant drop-off in revenues as a result of the conclusion of the additional sales tax authorized by Proposition J in 2009. While this work has value in helping to understand the long-term effects of decisions, it should be noted that accuracy diminishes with each successive year projected.

New to the Five-Year Business Plan last year was the addition of projections for the Wastewater Enterprise Fund. As the City’s second largest fund, the inclusion of these projections is an enhancement to the report. While the current five-year data is valuable, we will continue to fine-tune and perfect the methodology used for these projections so their quality will be of the same caliber as that of the General Fund projections.

Employee Retirement – CalPERS

The City is a member of the California Public Employees’ Retirement System (CalPERS). All City employees who work at least 1,000 hours per fiscal year are eligible to participate in CalPERS. Participants in the plan vest after five years of employment.

Over the past few years the CalPERS Board approved significant changes to actuarial policies and assumptions to enhance the long-term stability of the fund. These changes, along with poor investment performance, continue to place significant burden on City finances.

Presented below are tables showing projected CalPERS contribution rates, as well as projected total contributions alongside Pension Obligation Bonds (POB) debt service payments.

PROJECTED CALPERS EMPLOYER CONTRIBUTION RATES

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY2026-27</u>	<u>FY2027-28</u>
Miscellaneous	22.34%	17.58%	21.77%	25.69%	29.35%
Safety	40.55%	42.38%	44.06%	45.59%	46.44%

*The rates stated above are employer rates only; employee rates apply in addition to the above rates.

PROJECTED CALPERS/POB CASH FLOW ANALYSIS

Fiscal Year	CalPERS Contributions	POB Debt Service
FY 2023-24	12,536,127	8,121,854
FY 2024-25	12,026,536	9,120,081
FY 2025-26	13,066,249	9,118,645
FY 2026-27	14,602,976	9,122,192
FY 2027-28	15,851,530	9,119,078

Additionally, a window of opportunity for additional CalPERS contributions as a result of the timing of the application of POB proceeds and the amortization of CalPERS investment gains and losses. This series of events have shifted unfunded liability payments in such a way to create a three-year period of temporary relief relative to obligations projected prior to POB issuance. In order to maximize the benefits of issuing POBs, the following additional contributions could be made and be neutral to the pre-POB condition of the plans.

**Summary of Proposed Additional Contributions
(Citywide- Estimated)**

FY 2022-23	\$	5,500,000
FY 2023-24		4,500,000
FY 2024-25		3,500,000
FY 2025-26		2,500,000
Total	\$	16,000,000

CalPERS employer contributions, and the City’s unfunded pension liability, continue to represent one of the most significant challenges for the City. While the City has taken significant action to mitigate this issue, there is no guarantee that CalPERS contributions will not continue to grow. It is imperative that the City maintains focus on this issue to ensure the continuation of the progress it has made.

Assumptions Utilized in the Five-Year Business Plan

The Five-Year Business Plan is based on the following assumptions regarding the future.

General Fund Revenue Assumptions

1. Revenue projections are based on anticipated Fiscal Year 2022-23 revenues as determined by mid-year analysis, as well as the most recent data available.
2. Sales tax revenue projections are based on estimates provided by the City’s sales tax consultant/analyst.
3. Property tax revenues are projected to grow by 5.0% annually.

- 4. Residual revenue distribution resulting from the dissolution of the redevelopment agency is conservatively projected based on experience.
- 5. Assumes most other revenues to grow 2.0% annually where appropriate.
- 6. Anticipates no revenue reductions to aid in balancing the State's budget.
- 7. Assumes no extension of the additional sales tax authorized by Proposition J in 2009.

General Fund Expenditure Assumptions

- 1. Salary and wages are projected using negotiated or estimated rates where available, and assumes 2.0% growth where applicable.
- 2. Personnel costs assume an attrition rate of 5.0% in all projected years.
- 3. Pension related costs are projected based on information provided by CalPERS as part of the actuarial valuations.
- 4. Assumes additional CalPERS contributions in FY2023-24, FY2024-25, and FY2025-26.
- 5. Materials and Supplies expenditure growth is projected at 2.0% annually where appropriate.
- 6. Assumes General Fund funding of the City's capital improvement program and vehicle replacement.
- 7. Assumes no additional General Fund subsidy in support of Magnolia Performing Arts Center operation.

Wastewater Enterprise Fund Assumptions

- 1. Revenue projections are based on anticipated Fiscal Year 2022-23 revenues as determined by mid-year analysis, and assumes revenues to grow 2.0% annually.
- 2. Potential rate increases are not included in the projections.
- 3. Salary and wages are projected using negotiated or estimated rates where available, and assumes 2.0% growth where applicable.
- 4. Personnel costs assume an attrition rate of 5.0% in all projected years.
- 5. Pension related costs are projected based on information provided by CalPERS as part of the actuarial valuations.
- 6. Assumes additional CalPERS contributions in FY2023-24, FY2024-25, and FY2025-26.
- 7. Capital expenses are projected for the current year, and an assumed annual 2.0% growth rate for future years.
- 8. All other non-personnel expenses are projected at known amounts, or 2.0% annually.

Projection Limitations

Projections are designed to anticipate future performance based on past results, but unforeseen events can dramatically impact anticipated results. Projections should therefore be used as a planning tool and to identify structural flaws. The mitigation of

these unforeseen events takes place during the annual budget process and the daily operation of the organization.

General Fund Projection Results

Once the assumptions identified above are taken into account, and weighed alongside objective information, a picture of anticipated results emerges. The overall conclusion is that revenue growth is anticipated to soften in Fiscal Year 2023-24, and then stabilize and begin to grow again. Expenditures will need to be closely monitored in order to align with projected revenues. The impact of unforeseen events may have much bigger impacts than what is anticipated here. The information presented below indicates the starting point from which adjustments can be made during the annual budget process to ensure balanced budgets going forward.

Summary of Projected General Fund Activity

Fiscal Year	Projected Inflows	Projected Outflows	Change in Fund Balance
FY 2022-23	94,922,548	87,280,638	7,641,910
FY 2023-24	96,333,446	97,569,910	(1,236,464)
FY 2024-25	99,507,031	98,627,640	879,391
FY 2025-26	102,972,436	100,793,918	2,178,518
FY 2026-27	106,599,075	102,314,873	4,284,202
FY 2027-28	110,371,455	104,993,941	5,377,514
<i>FY 2028-29</i>	<i>109,540,606</i>	<i>106,948,546</i>	<i>2,592,060</i>
<i>FY 2029-30</i>	<i>100,863,775</i>	<i>108,921,517</i>	<i>(8,057,742)</i>
<i>FY 2030-31</i>	<i>103,856,226</i>	<i>110,933,947</i>	<i>(7,077,721)</i>
<i>FY 2031-32</i>	<i>106,944,337</i>	<i>112,986,626</i>	<i>(6,042,289)</i>
<i>FY 2032-33</i>	<i>110,131,344</i>	<i>115,080,359</i>	<i>(4,949,015)</i>

Fund Balance

City Council Policy B-12, Fund Balance, establishes a policy that ensures the City maintains adequate fund balance and reserves to provide sufficient cash flow for daily needs, secure and maintain investment grade bond ratings, offset significant economic downturns and revenue shortfalls, and provide funds for unforeseen expenditures related to emergencies.

In accordance with the Policy, the General Fund, Fund Balance is currently segregated into an operating reserve, an economic uncertainty reserve, an unfunded pension obligation reserve, and a carryover reserve. The purpose for each of these reserves is discussed more fully below.

Operating Reserve – The Operating Reserve is recomputed annually at 20% of expenditures and is maintained each year. The Operating Reserve serves the following essential purposes:

1. Provides cash flow to avoid borrowing (tax and revenue anticipation notes) during low cash periods (typically the first six-months of the fiscal year).
2. Provides interest-earning revenues to benefit the General Fund.
3. Serves as the single most important practice evaluated by credit rating agencies when rating a municipality.
4. Protects the City from unforeseeable circumstances such as:
 - Unexpected costs resulting from a national or local disaster.
 - A sudden worsening in the economy.
 - Unanticipated external factors, such as litigation or negative actions of other governments.

Economic Uncertainty Reserve – This reserve is established for the purpose of stabilizing delivery of City services during periods of structural budget deficits and to mitigate the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.

Unfunded Retirement Obligation Reserve - This reserve was established to address the increasing unfunded liability and higher employer contribution rates. CalPERS conducts periodic evaluations of the actuarial assumptions and, after due consideration by its Board, modifies the assumptions based on actual experience.

Carryover Reserve – The Carryover Reserve is available for the following purposes, and, without mitigation, is expected to be reduced over the course of the Five-Year Business Plan:

1. Allocating additional contributions to vehicle/equipment replacement, information technology replacement, and capital improvement projects for long-term fiscal sustainability.
2. Stabilizing delivery of City services during periods of operational budget deficits.
3. Mitigating the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.

Based on projections, and without mitigation, the table below summarizes the impact on fund balance of anticipated activity over the next five years.

GENERAL FUND	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Projected Total Ending Fund Balance	\$68,275,153	\$67,038,689	\$67,918,079	\$70,096,597	\$74,380,799	\$79,758,313

Wastewater Enterprise Fund Projection Results

Once the assumptions identified above are taken into account, and weighed alongside objective information, a picture of anticipated results emerges. The impact of unforeseen events may have much bigger impacts than what is anticipated here. The information presented below indicates the starting point from which adjustments can be made during the annual budget process to ensure balanced budgets going forward.

Summary of Projected Wastewater Fund Activity

Fiscal Year	Projected Inflows	Projected Outflows	Change in Fund Balance
FY 2022-23	34,569,390	28,843,295	5,726,095
FY 2023-24	33,003,542	29,968,520	3,035,022
FY 2024-25	33,663,613	30,460,685	3,202,928
FY 2025-26	34,336,885	31,105,799	3,231,086
FY 2026-27	35,023,623	31,642,416	3,381,207
FY 2027-28	35,724,095	32,381,851	3,342,244

It should be noted that this set of projections does not include the impact of user rate increases. As the City increases its repair, maintenance, and development of its sewer system beyond previous levels, authorized rate increases may be necessary. Additionally, rates increases, significant increases in Metropolitan Wastewater JPA participation, or expanded capital activity will greatly affect projected results. However, based on projections, and without mitigation, the table below summarizes the impact on fund balance of anticipated activity over the next five years.

The table below summarizes the impact on fund balance of this projected activity over the next five years.

WASTEWATER FUND	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Projected Total Ending Budgetary Fund Balance	\$38,069,003	\$41,104,025	\$44,306,953	\$47,538,039	\$50,919,246	\$54,261,490

RESOLUTION NO. 055-23

RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF EL CAJON ADOPTING THE
FISCAL YEAR 2023-2024 ANNUAL BUDGET

WHEREAS, the City Council of the City of El Cajon reviewed the proposed 2023-2024 annual budget at the June 13, 2023 City Council meeting, and accepted public comments to the proposed budget; and

WHEREAS, the annual budget includes all City grants and annual capital improvement budgets; and

WHEREAS, copies of the budget have been provided on the City's website, at various City Hall locations, and made available to the public.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL CAJON AS FOLLOWS:

The City Council does hereby approve and adopt the City of El Cajon budget titled *City of El Cajon Annual Budget 2023-2024*, incorporated herein by reference, and reaffirm all active grant and capital project budgets.

PASSED AND ADOPTED by the City Council of the City of El Cajon, California, at a Regular Joint City Council/Housing Authority/Successor Agency to the El Cajon Redevelopment Agency Meeting held this 13th day of June 2023, by the following vote to wit:

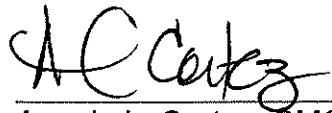
AYES	:	Goble, Kendrick, Metschel, Ortiz, Wells
NOES	:	None
ABSENT	:	None
DISQUALIFY	:	None

BILL WELLS
Mayor of the City of El Cajon

ATTEST:

ANGELA L. CORTEZ, CMC
City Clerk

I hereby certify that the above and foregoing is a full and true copy of Resolution No. 055-23 of the Resolutions of the City of El Cajon, California, as adopted by the City Council at the Regular Joint Meeting of the City Council/Housing Authority/Successor Agency to the Redevelopment Agency on the 13th day of June 2023.



Angela L. Cortez, CMC, City Clerk

06/13/23 CC Agenda
Reso - Budget – Adopt City FY 23-24 050123

RESOLUTION NO. 056-23

RESOLUTION APPROVING AND ADOPTING THE
ANNUAL APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2023-2024

WHEREAS, Article XIII (B) of the State Constitution places various limitations on the appropriations of the state and local governments; and

WHEREAS, Article XIII (B) provides that the appropriations limit for the fiscal year 2023-2024 is calculated by adjusting the appropriations of the fiscal year 2022-2023 for changes in the price and population; and

WHEREAS, the information necessary for making these adjustments is attached in Exhibit "A," and made a part hereof; and

WHEREAS, the City of El Cajon has complied with all of the provisions of Article XIII (B) in determining the appropriations limit for fiscal year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL CAJON AS FOLLOWS:

That the appropriations subject to limitations in fiscal year 2023-2024 shall be \$202,696,306 for the City of El Cajon.

PASSED AND ADOPTED by the City Council of the City of El Cajon, California, at a Regular Joint City Council/Housing Authority/Successor Agency to the El Cajon Redevelopment Agency Meeting held this 13th day of June 2023, by the following vote to wit:

AYES	:	Goble, Kendrick, Metschel, Ortiz, Wells
NOES	:	None
ABSENT	:	None
DISQUALIFY	:	None

BILL WELLS
Mayor of the City of El Cajon

ATTEST:

ANGELA L. CORTEZ, CMC
City Clerk

I hereby certify that the above and foregoing is a full and true copy of Resolution No. 056-23 of the Resolutions of the City of El Cajon, California, as adopted by the City Council at the Regular Joint Meeting of the City Council/Housing Authority/Successor Agency to the Redevelopment Agency on the 13th day of June 2023.

AL Cortez

Angela L. Cortez, CMC, City Clerk

06/13/23 CC Agenda

Reso - Budget - Annual Appropriations Limit for FY 23-24 050123

EXHIBIT "A"

DETERMINATION OF 2023-2024 APPROPRIATIONS LIMIT CONSTITUTIONAL SPENDING LIMITS

Article XIII (B) of the California Constitution provides that the City's annual appropriations be subject to certain State limitations. This appropriations limit is often referred to as the Gann Limitation. The City's limitation is calculated each year and is established by a resolution of the City Council as a part of the Annual Operating Budget.

The Article XIII (B) limitation for Fiscal Year 2023-2024 is \$202,696,306. The Gann spending limitation is calculated by taking the prior year's limitation of \$195,270,339 and adjusting it by the growth factor in the California Per Capita Personal Income and change in the population within the County of San Diego.

The Article XIII (B) limitation is not a restricting factor for the City of El Cajon due to the population growth during the past several years.

Basic References:

- (1) City of El Cajon Resolution No. 057-22 (established 2022-2023 appropriations limit)
- (2) Article XIII (B), State Constitution, as implemented by SB 1352 of 1980 and amended by Proposition 111 and SB 88 of 1990
- (3) "Price and Population Data for Local Jurisdictions," Department of Finance, State of California, May 2023

Raw Data:

California per Capita Personal Income	Non-Residential New Construction	Population Growth County of San Diego	Population Growth City of El Cajon
4.44%	*	-.13%	-.61%

CORRECTED APPROPRIATIONS LIMIT 2021-2022 = \$195,270,339

Calculation:

2023-2024 $1.0444 \times 0.9939 = 1.03802916 \times \$195,270,339 = \$202,696,306$

* Unavailable at this time.

ANALYSIS

The State Constitution (Article XIII B) specifies that the Appropriation Limit restricts the amount of revenue that can be appropriated. Not all revenues are restricted by the Limit, only those that are "proceeds of taxes". The majority of the major General Fund revenue sources (Sales Tax, Property Tax, Business Taxes) are classified as proceeds of taxes, and are, therefore, subject to the Limit.

In addition, proceeds of taxes may be spent on several types of appropriations that do not count against the Limit. The law allows a city to spend tax proceeds on voter-approved debt, costs of complying with court orders and federal mandates, with certain restrictions, and expenditures for qualified capital outlay. Appropriations for these excludable categories do not count against the Limit.

The following is a summary of estimated appropriations subject to limit.

Total Budgeted Appropriations (in millions):	247.9
LESS:	
Debt Service Transactions	9.1
Capital Project Transactions	<u>39.2</u>
Net Appropriations subject to Limit	199.6
FY 2023-24 Appropriations Limit	202.7
Under Limit by	3.1

The City of El Cajon remains within its appropriations limit in Fiscal Year 2023-24. The City's appropriations subject to the Appropriations Limit totals 98.5% and continues to be below the limit. It is unlikely that the City will exceed the Appropriations Limit in the upcoming years without significant changes to the City's tax structure. Historical data follows:

Fiscal Year	Beginning Limit	Population Factor	Per Capita Income Factor	Ending Limit
2013-14	122,281,146	1.0080	1.0512	129,570,276
2014-15	129,570,276	1.0123	0.9977	130,862,313
2015-16	130,862,313	1.0118	1.0382	137,464,416
2016-17	137,464,416	1.0078	1.0537	145,976,056
2017-18	145,976,056	1.0092	1.0369	152,755,105
2018-19	152,755,108	1.0095	1.0367	159,865,652
2019-20	159,865,652	1.0052	1.0385	166,883,786
2020-21	166,883,786	1.0028	1.0373	173,593,255
2021-22	173,593,255	0.9968	1.0573	182,952,820
2022-23	182,952,820	0.9924	1.0755	195,270,339
2023-24	195,270,339	0.9939	1.0444	202,696,306
2024-25*	202,696,306	1.005	1.03	209,821,081
2025-26*	209,821,081	1.005	1.03	217,196,292
2026-27*	217,196,292	1.005	1.03	224,830,741

*Estimated

CITY OF EL CAJON FISCAL POLICY

I. FINANCIAL STRUCTURE

Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all governmental fund revenues to be available if collected within sixty days after year-end for such items as property taxes, sales taxes, and transient occupancy taxes. Intergovernmental revenues received as a reimbursement of expenditures are considered available if collected within six months of year-end.

Expenditures are recorded when the related liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources. The City allocates certain indirect expenses incurred by the general government activity to those activities that benefit.

Fund Descriptions

The City of El Cajon's budget is organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and expenses accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. All funds' budgets lapse at the end of the adoption cycle.

The City's funds are generally classified in accordance with the City's basic financial statements, prepared in accordance with generally accepted accounting principles. The following types of funds are used by the City:

GENERAL FUND - This is the City's primary operating fund. This fund accounts for all financial resources except those required to be accounted for in another fund. The fund will continue to exist indefinitely.

PROPRIETARY (ENTERPRISE) FUNDS - Enterprise Funds are used to account for activities where fees are charged to external users for goods or services.

Wastewater - This fund accounts for the sanitary sewer disposal and maintenance of the City's sewer lines and related facilities. It is a self-supporting activity that provides services on a user charge basis to residences and businesses.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

American Rescue Plan Fund – The American Rescue Plan Act (ARP) was signed into law in March 2021 and made significant funding available to municipalities to mitigate the impacts of the public health crisis related to the Covid-19 virus. The act included the allocation of \$30.4 million to the City of El Cajon for this purpose.

CARES Act Fund - The Coronavirus Aid, Relief, and Economic Security Act is an economic stimulus bill signed into law in March 2020 in response to the economic fallout of the COVID-19 pandemic. This fund accounts for the use of funds distributed through this legislation.

Gas Tax - This fund accounts for state funds for preventive maintenance and repair of qualifying city streets.

The Magnolia Performing Arts Center – This fund accounts for the operating activity of the Performing Arts Center. Because of the subsidy from the General Fund, this fund is consolidated as part of the General Fund in the City's Basic Financial Statements in the Comprehensive Annual Financial Report.

Transit - This fund accounts for transit monies received under the Transportation Development Act.

Local Public Safety - This fund accounts for allocation of the state's sales tax revenue (Proposition 172) to be used for public safety, including police and fire protection.

Federal/County Asset Forfeiture - This fund accounts for police asset forfeiture revenues and expenditures.

Recreation Special Programs - This fund accounts for expenditures and revenues for "user pay programs" and fund-raising activities. This fund is consolidated as part of the General Fund in the City's Basic Financial Statements in the Comprehensive Annual Financial Report.

Federal, State and Local Grants - These funds account for various federal, state and local grants.

CDBG (Community Development Block Grants) - This fund accounts for federal grants for municipal improvements and community services.

HOME Program -This fund accounts for federal grants to support local affordable housing initiatives under the Home Investment Partnership Program.

El Cajon Housing Authority Low-Moderate Income Assets Fund - This fund accounts for the housing assets received from the former El Cajon Redevelopment Agency, in accordance with AB1484. These assets will be used to increase affordable housing opportunities within the City.

CAPITAL PROJECTS FUNDS - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. (Other than those financed by proprietary funds and fiduciary funds.)

City Capital Improvement Program - This fund was established to account for repairs, improvements and the preservation of City owned facilities and equipment, additional public buildings and the acquisition of land.

Public Safety Facility – This fund was established for expenditures and to account for the proceeds resulting from the ½-cent sales tax increase for ten years authorized by Proposition O, as approved by the voters in November 2004. Expenditures in this fund are restricted for the construction of new public safety facilities including an animal shelter, as well as upgrades to existing fire facilities.

TransNet - This fund was created to account for research, planning, construction, improvement, maintenance and operation of public streets and highways and their related public facilities for traffic funded with TransNet funding.

Specific Street Obligation – This fund was established to account for moneys provided from non-City sources for specific street projects and maintenance.

Parks Impact Fees - This fund was established to account for City financed park and recreational improvements funded with park impact fees.

Capital Grants Fund – This fund accounts for various federal, state, and local grants provided for the purpose of developing City infrastructure.

Regional Transportation Congestion – This fund was created to account for tracking the collection and use of the Regional Transportation Congestion Improvement Program fees. These fees are charged on development on a per unit basis to help fund congestion relief efforts.

Road Maintenance & Rehabilitation Projects - This fund was established to account for moneys provided by the Road Repair and Accountability Act of 2017 (SB1) “to fix roads, freeways and bridges in communities across California.”

INTERNAL SERVICE FUNDS - Internal Service Funds are used to account for the financing of goods or services provided by one fund, or department, to other funds or departments, on a cost-reimbursement basis.

Vehicle Maintenance - This fund accounts for maintenance and fueling of the City's automotive equipment.

Vehicle and Equipment Replacement - This fund accounts for the funding and replacement of the City's automotive equipment.

Self-Insurance - This fund accounts for liability and property insurance premiums, payment of claims and to establish reserves against future claims.

Worker's Compensation - Self-Insurance - This fund accounts for self-insurance expenses related to Worker's Compensation, such as payment of claims and the establishment of reserves against future claims.

Information Technology Services - This fund accounts for information technology services, acquisition, and replacement.

Other Post-Employment Benefits – This fund accounts for post-employment benefits of the City including annual required contribution and annual conversions of vacation and sick leave.

II. BUDGET POLICIES AND PROCEDURES

El Cajon Municipal Code Section 2.04.140 states the City Manager shall prepare and submit to the City Council its annual budget.

Budget Basis

The City prepares its budget in accordance with the basis of accounting (see Section I - Financial Structure).

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances outstanding at year-end are reported in the Notes to the Financial Statements.

Operating Budget Preparation - The City uses the following procedures in establishing the annual budget. Between September and January of the previous year, the Five-Year Business Plan and Mid-Year Report are prepared. These documents are prepared and presented to the City Council to obtain a better understanding of the state of the City's finances and to receive policy direction for preparation of the upcoming annual budget. Budget preparation instructions are prepared and provided to all departments.

Department Directors start the annual operating budget process of preparing year-end revenue estimates for Fiscal Year 2022-23 and projecting revenue estimates for the upcoming Fiscal Year 2023-24. Estimates submitted are those for which the department charges fees or receives revenues from other organizations or governments. All tax revenues and other revenues general to the City are prepared by the Finance Department. Departments are also responsible for projecting expenditures through the end of the current Fiscal Year (2022-23) and requesting expenditure appropriations for the Fiscal Year 2023-24.

Departments provide personnel allocations and the Finance Department calculates resultant salary and benefit personnel costs. The City Manager, upon receipt and review of budget submittals from departments formulates and presents the preliminary budget to the City Council in June for the upcoming fiscal year. Open workshop(s) review meetings may be held by the City Council. A public hearing is held prior to budget adoption. The City Council adopts the budget by June 30 through passage of an adopting resolution. The Fiscal Year 2023-24 Budget is legally adopted for the City and Housing Authority prior to the July 1, 2023, implementation date.

Annual Budget Development

The budget is prepared utilizing the following guidelines:

Balanced Responsible Budget - The budget will be balanced with a long-range perspective on what is good for the organization and community. One-time revenue adjustments, surplus drawdowns or accounting adjustments will be clearly identified to address financial shortages. The rewards of maintaining fiscal integrity in the face of budget stress far outweigh the consequences of inaction. It is important to understand that this policy is applied to the budget over periods of time extending beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits can and do occur, but they are not to be continued as extended trends.

Multi-year Financial Forecasting - The City will annually prepare a *Five-Year Business (operations) Plan*. The plan will enable the City to anticipate potential budget stress that results from projected revenue and expense imbalances, providing information to take corrective action before budgetary gaps develop into crisis. The assumptions used in developing the Plan will serve as guidelines in development of the subsequent annual budget.

Conservative Revenue Estimates - Revenue estimates are based on historical trends, current position, and the economic forecasts. As a prudent policy, estimates will be conservative.

Maintains the Integrity of the Various Funds - The City's General Fund needs to be self-supporting, as do the enterprise fund and special revenue funds. The objective is to have a budget that does not borrow from one fund to feed another. Where fund transfers are made, they need to be based on logical financial policy

and not for the sake of expedience. The City will maintain compliance with legal revenue restrictions for each fund.

Fund Balance - The City Council adopted Council Policy B-12, Fund Balance, in 2011. The policy establishes as Committed Fund Balance the General Fund's long-standing operating reserve established as 20% of annual expenditures which serves two purposes: (1) To provide General Fund cash flow between July and December when expenditures typically exceed revenues, and (2) To serve as a reserve against unexpected events or risks outside the City's control. This amount is computed by the City Manager or designee and approved by the City Council each year in conjunction with the adoption of the annual budget. Additionally, Council Policy B-12 designates the City Manager as the official who has the authority to establish, modify, or rescind a fund balance assignment. Such assignments are identified in the Preliminary Budget and adopted by the City Council in the Final Budget.

Fees And Charges - Recipients of services that provide specific benefits to individuals, rather than the general public, will be responsible for payment of direct and indirect costs associated with the service provided. At appropriate intervals, the City Council will evaluate services for which fees are charged to insure they are cost covering. The Council may establish tax support for certain fees.

Financial Reporting - The City will establish and maintain effective financial management systems for reporting annual financial results, and monitoring budgetary developments as they occur during the fiscal year.

Debt Financing - The City will confine long-term borrowing to capital improvements or projects, which cannot be financed from current revenues. Generally, projects financed by issuing bonds will be paid back within a period not to exceed the expected useful life of the project. Long-term debt will not be used for current operations. The City will plan the issuance of new debt to occur when resources are available to pay for the projected debt service obligation.

Full Service Costing - To the extent administratively feasible, full cost accounting, breaking out and charging benefits and administrative overhead costs will be utilized.

Accounting & Auditing - The City will establish and maintain a high standard of accounting practices. The City's financial informational infrastructure will conform to and be classified according to *Generally Accepted Accounting Principles* (GAAP) for governmental accounting. The Comprehensive Annual Financial Report (audit), budget, financial reports, and interim financial reports will all conform to this standard format.

Capital Project Expenditures

Capital improvement projects are appropriated in the annual budget, and represent the purchase or repair of public buildings or infrastructure, requiring an expenditure exceeding \$10,000 and having a useful life expectancy of five or more years. Capital Improvement Funds have been established for public facilities, parks, wastewater, streets, economic development, housing, and other special projects. These projects may be funded from resources of the fund or by transfer from another fund. Capital Project budgets are adopted by the City Council and remain in effect until the project is amended, cancelled, or completed.

Budget Revisions

Any budget modification resulting in a fund appropriation increase requires City Council approval. The City Manager has the authority to transfer appropriations between departments within a fund. The City Manager has the authority to transfer appropriations between capital projects within a fund, with common funding sources. Department Directors, with the concurrence of the City Manager, are authorized to transfer budgeted appropriation amounts within their departments within a fund. Transfers of appropriations between funds may only be made by authority of the City Council.

Cost Allocation

Overhead accounting provides for cost allocation of administrative and support service costs to service providing organizations (community development, public safety, public works, parks, and recreation). Allocation is based on different methods in unison or in combination, including expenditure budget amount, FTE's (full time equivalent) employees and facility square footage. A weighting of overhead charges is further broken out for operational costs versus CIP. This service enables the City to determine the full cost of program budgeting and to recapture General Fund costs expended in contracting with outside agencies and in serving other funds of the City.

For those services that recapture cost through charging fees, the overhead module provides data that enables full cost recovery accounting. The analysis of this data determines the percent of tax and fee support for each activity. A summary "Cost Center Budgeting" table follows the budget financial tables.

Proposition 218 and Proposition 26

In 1996, the voters of California implemented Proposition 218, titled Right to Vote on Taxes Act, with an implementation date of July 1, 1997. Proposition 218 added Article XIII-C (Voter Approval for Local Tax Levies) and Article XIII-D (Assessment and Property Related Fee Reform) to the California Constitution. The points of the initiative follow:

- Limits authority of local governments to impose taxes and property related assessments, fees, and charges.

- Requires majority of voters approve increases in general taxes and reiterates that a two-thirds vote must approve special taxes.
- Assessments, fees, and property related charges (other than those for sewer, water, and refuse collection services) must be submitted to property owners for approval or rejection, after notice and public hearing.
- Assessments are limited to the special benefit conferred.
- Fees and charges are limited to the reasonable cost of providing the service and may not be imposed for governmental services generally available to the public.

Then in November 2010, the voters approved Proposition 26, the “Supermajority Vote to Pass New Taxes and Fees Act.” Proposition 26 amended parts of Articles XIII-A and XIII-C of the California Constitution. The effect of Proposition 26 is that it may require new fees or existing fees that are extended or increased, to be classified as special taxes requiring two-thirds approval of local voters. There are seven categories of exceptions applicable to local government and the vast majority of fees that cities would seek to adopt will most likely fall into one or more of these exemptions. The local provisions of Proposition 26 only apply to fees imposed, extended, or increased after November 3, 2010.

The City is in compliance with Proposition 218 and Proposition 26 requirements.

III. DEBT ADMINISTRATION

The City of El Cajon utilizes funding from the Clean Water State Revolving Fund loan program for the construction of the Johnson Avenue Sewer Relief Project. At the completion of the project, up to \$2.0 million of the debt may be forgiven if certain conditions are met. As of the end of Fiscal Year 2022-23, the City has an estimated outstanding balance of \$8.7 million and has a payment due of \$592,205 from the Wastewater Enterprise fund in Fiscal Year 2023-24.

The City has entered into several lease agreements in the conduct of its operations to provide for services. None are considered significant.

The total outstanding bonded debt of the City is within the legal limitations imposed by the State law. The City is bound by provisions of State law limiting its total indebtedness to 15 percent of the total assessed valuation of property within the City. Based on the City’s total assessed valuation of \$12.7 billion, El Cajon’s legal debt limit is \$1.9 billion. During the course of Fiscal Year 2020-21, the City issued \$147.2 million of Pension Obligation Bonds, of which \$131.5 million is outstanding as of 06/30/2023. In Fiscal Year 2023-24 debt service payments total \$9.1 million.

Summary of changes for long-term liabilities for fiscal year ended June 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 8,404,829	\$ 3,924,143	\$ (3,898,255)	\$ 8,430,717	\$ 3,854,448
Claims payable	3,456,000	1,449,511	(630,511)	4,275,000	800,000
Leases payable	1,070,768	793,338	(285,391)	1,578,715	291,815
Pension obligation bonds	141,517,800	-	(4,696,000)	136,821,800	5,335,200
Total governmental activities	<u>\$154,449,397</u>	<u>\$ 6,166,992</u>	<u>\$ (9,510,157)</u>	<u>\$151,106,232</u>	<u>\$ 10,281,463</u>
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 489,087	\$ 382,092	\$ (301,185)	\$ 569,994	\$ 250,638
CA State Water Resources	9,552,774	-	(433,596)	9,119,178	442,702
Pension obligation bonds	5,692,200	-	(189,000)	5,503,200	214,800
Total business-type activities	<u>\$ 10,484,989</u>	<u>\$ 382,092</u>	<u>\$ (923,781)</u>	<u>\$ 15,192,372</u>	<u>\$ 908,140</u>

IV. RISK MANAGEMENT

Worker's Compensation Insurance

The City is self-insured for Worker's Compensation insurance for claim costs up to \$125,000. For excess coverage, the City participates in the PRISM excess insurance program. The excess coverage covers claim expenses exceeding \$125,000 up to the statutory limit. Athens is the City's third party administrator. Loss control services are obtained on an as needed basis.

Liability Insurance

The City is self-insured for liability insurance through PRISM with a self-insured retention (SIR) of \$250,000. The employment practices liability SIR is \$250,000. The excess liability policy limit is \$25,000,000. The City Manager's Office administers claims against the City.

Property Insurance

For property insurance, the City participates in the Public Entity Property Insurance Program (PEPIP). PEPIP is a joint purchase program with current coverage for all risks up to \$1,000,000,000 and a \$50,000 deductible for most losses. The City also participates in the PEPIP earthquake and flood insurance programs for certain facilities with coverage up to \$5,000,000 with a deductible of 5% of the building value. Vehicle coverage is provided by an external vendor with a \$25,000 deductible and limits up to \$10,000,000.



CITY OF EL CAJON

FY24 Budget Preparation Schedule

<u>DATES</u>	<u>ACTIVITY</u>	<u>RESPONSIBILITY</u>
12/20/22	Distribution of FY23 Budget Calendar and Checklist	Finance
01/09/23	FY24 Budget Kick-Off and Training	Departments
01/30/23	ALL PERSONNEL FORMS AND REQUESTS DUE Personnel Allocation Part-time/Temporary Personnel Requests Reclassification/Upgrade/New Personnel Request	Departments
01/30/23	Department Budget Projections Opened	Finance
01/30/23 – 03/20/23	Personnel Cost Projection	Finance
02/27/23	DEPARTMENT NARRATIVES DUE DEPARTMENT BASE BUDGET PROJECTION DUE	Departments
03/20/23	ALL PROJECTIONS AND REQUESTS DUE Projection examples: Departmental revenue Budget Projection Multi-Year Fund Budget Projection Add/Delete Request Budget Projection Capital Outlay Request Budget Projection Capital Outlay Request Priority List CIP Request Forms and Summaries ***Projection List is Subject to change***	Departments
03/20/23 – 03/27/23	Department review of completed budget preparation worksheets. Advise Finance of any number changes to budget!	Departments
03/27/23	<u>ABSOLUTE DEADLINE FOR MAKING FURTHER NUMBER CHANGES!</u>	
03/27/23 – 03/31/23	Preparation of revenue, expenditures and fund balance tables	Finance
04/03/23 – 04/13/23	City Manager budget review with Department Directors	City Manager Dept. Directors Finance
04/17/23 – 04/27/23	Budget balancing and compiling	Finance
04/28/22	PHOTOGRAPHS & ORG CHARTS DUE	Departments
05/01/23 – 05/05/23	Budget proofing/review for departments	Departments
05/01/23 – 05/11/23	Preliminary budget preparation and review	Finance
05/23/23	Present budget to Council	Finance
06/13/23	Budget review/public hearing and adoption	City Council

FUND RESPONSIBILITIES BY DEPARTMENT

CITY ATTORNEY

General Fund

CITY CLERK

General Fund

CITY MANAGER

General Fund

The Magnolia Performing Arts Center

Public Safety Facility (Prop O)

Self Insurance

American Rescue Plan Act (ARPA)

CARES Act

COMMUNITY DEVELOPMENT

General Fund

CDBG Program

HOME Program

Housing Authority

Housing in Lieu Fund

Federal, State & Local Grants

Successor Agency

FINANCE

General Fund

Wastewater

City Capital Improvement Projects

Other Post Retirement Benefits

Pension Obligation Bonds

FIRE

General Fund

Federal, State & Local Grants

Local Public Safety (Prop 172)

HUMAN RESOURCES

General Fund

INFORMATION TECHNOLOGY

Information Technology Services

Information Technology Replacement

POLICE

General Fund

Federal Forfeiture & Seized Assets

State Forfeited Assets

Federal, State & Local Grants

Local Public Safety (Prop 172)

PUBLIC WORKS

General Fund

Wastewater

Gas Tax

Transit

Federal, State & Local Grants

Transnet

Road Maint & Rehab Projects

Specific Street Obligations

Traffic Congestion Relief

City Capital Improvement Projects

Park Improvement Projects Fund

Park Impact Fees

Public Works Transportation Projects

Vehicle & Equipment Maintenance

Vehicle & Equipment Replacement

RECREATION

General Fund

Recreation Special Revenue

CITY OF EL CAJON
FISCAL YEAR 2023-24
MAJOR REVENUE ESTIMATES



Offered within is a summary of significant revenues this fiscal year. A significant amount of time is spent mid-year preparing the Five-Year Business Plan and analyzing current and future trends. A copy of the Five-Year Business Plan is included in this document as an attachment to the Budget Message. Source data for this section is obtained from internal and external subject matter experts. Economic indicators are reviewed regularly with the information provided by area economists, County and State agencies, as well as national sources. Internally, the number of new businesses and building permits issued often reveal the economic health of the community.

The majority of the General Fund revenues consists of three tax revenues: sales tax, property tax, and franchise tax. These tax revenues provide almost 84% of the General Fund's total revenue. Additional revenue sources include transient occupancy tax, business licenses, permit fees, intergovernmental reimbursements, charges for services, fines and forfeitures, rental income, and investment earnings.

Other major revenue sources of the City include wastewater fees, gasoline taxes, TransNet transportation sales tax, Community Development Block Grants (CDBG), HOME Investment Partnerships Program (HOME) and the American Rescue Plan Act (ARPA). A brief explanation is provided for the major revenue source and the method of determining estimated Fiscal Year 2023-24 amounts. Successful revenue projections are essential to the budget process.

General Fund

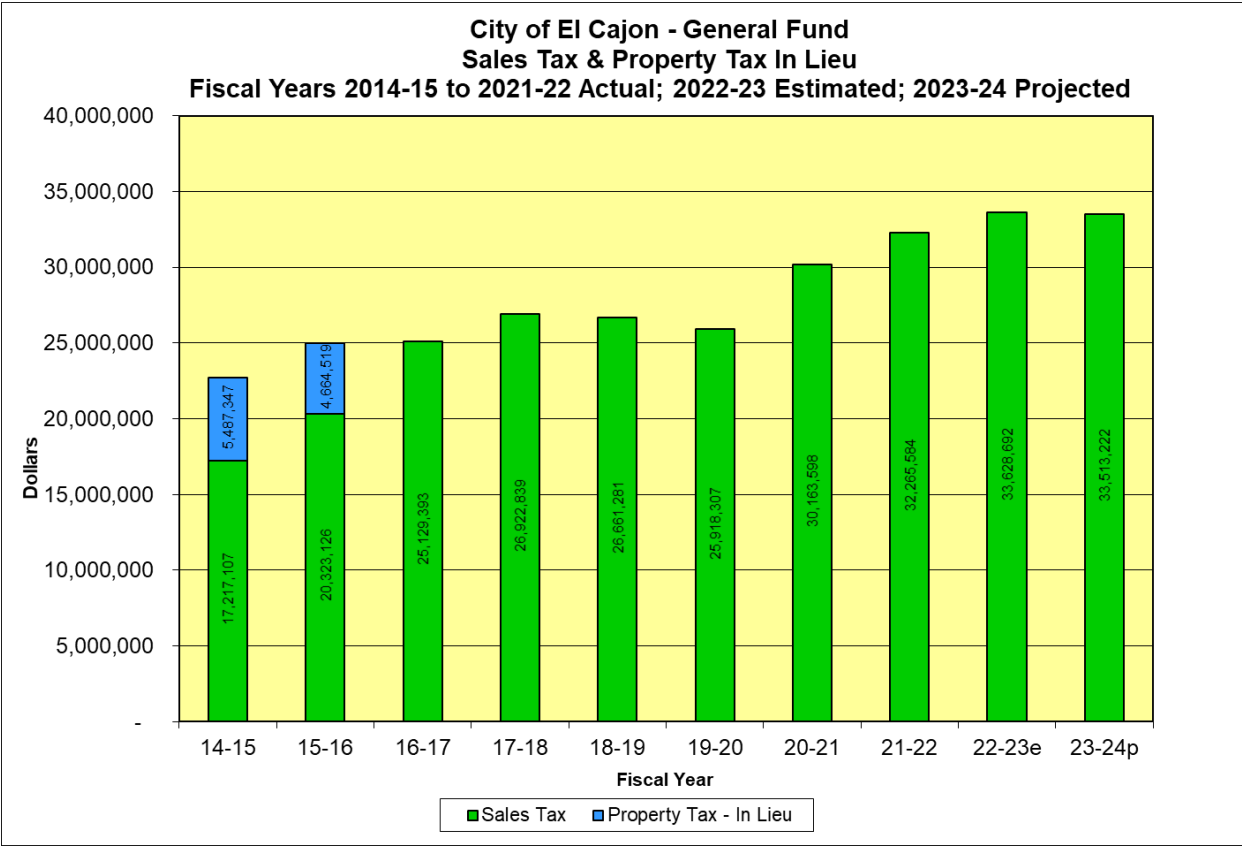
Sales Tax / Property Tax – Sales in Lieu – Sales tax is collected by the State and is apportioned to the City based on the point-of-sale. The City of El Cajon sales tax rate is 8.25% of taxable sales. Of that rate, 1.5% is allocated to the City, broken down as follows: 1.0% for the regular sales tax and 0.5% for a special voter approved district tax. (Proposition J, expires March 31, 2029).

There have been no changes in the Sales Tax Rate between Fiscal Year 2022-23 and Fiscal Year 2023-24. El Cajon is one of seven cities in San Diego County with a total Sales Tax Rate above the county base rate of 7.75%.

San Diego County	
City	Sales Tax Rate
Chula Vista	8.75%
Del Mar	8.75%
National City	8.75%
La Mesa	8.50%
El Cajon	8.25%
Oceanside	8.25%
Vista	8.25%
All Other Cities	7.75%

A State directed revenue swap arrangement known as the Triple Flip was implemented in 2004 and came to an end in Fiscal Year 2016-17. This arrangement withheld one quarter of the City's Sales Tax proceeds, and replaced it with a similar amount of Property Tax. This Property Tax received in-lieu of Sales Tax is included here for comparison only.

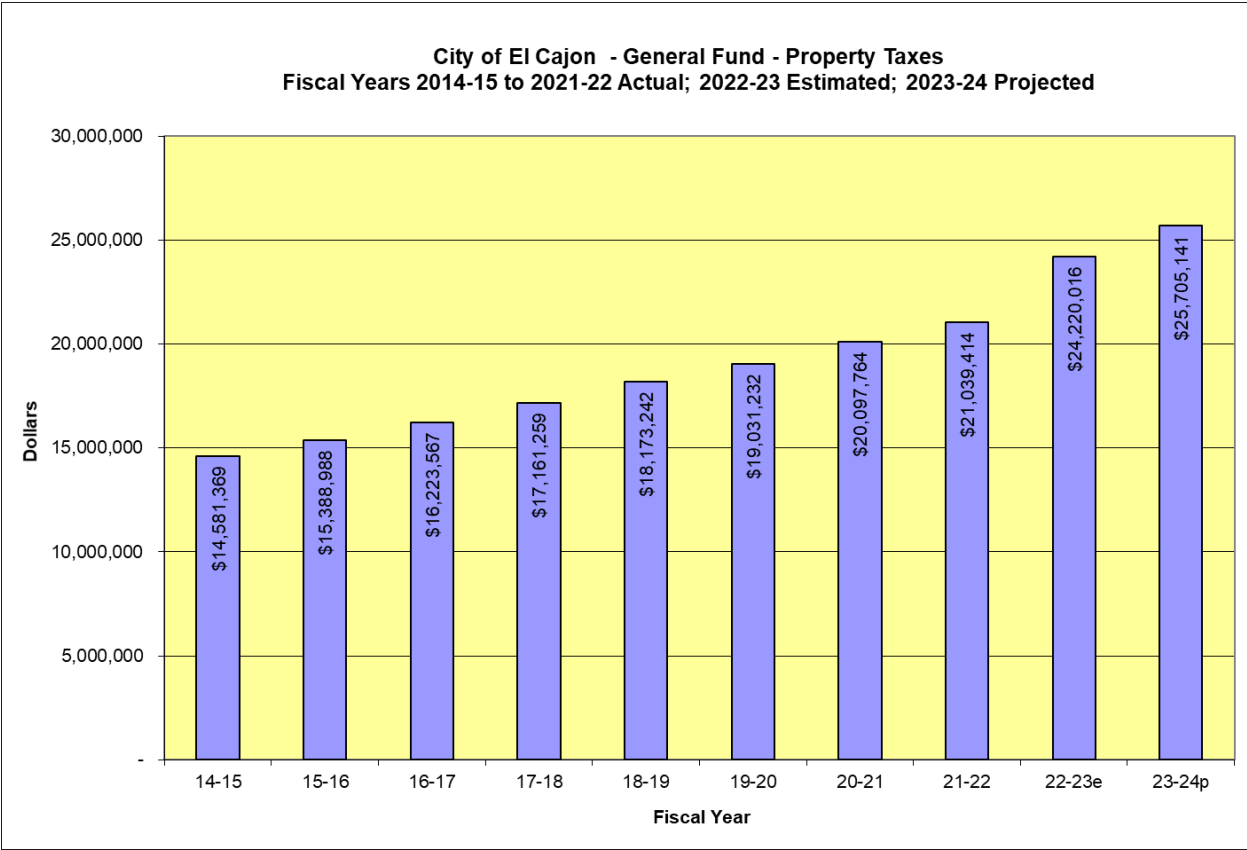
Regular sales tax is anticipated to total \$33.5 million in Fiscal Year 2023-24. This is a decrease of approximately \$100,000 from the Fiscal Year 2022-23 estimated amounts. The following chart details regular sales tax receipts, as well as property tax received in lieu of sales tax as part of the Triple Flip from previous years.



Proposition J Sales Tax Revenues – Beginning in Fiscal Year 2009-10, an additional one-half cent is collected and remitted to the City. This sales tax is used in the General Fund to fund “Essential City Services” as approved by the voters in November, 2008. Revenue for Fiscal Year 2023-24 is projected to be \$13.3 million. This is an increase of approximately \$86,000 from the previous year.

Property Taxes - Property taxes are imposed on real property and attached improvements such as buildings (secured property taxes) and certain personal property (unsecured property taxes). The property tax amount is based on the property value rather than on a fixed amount or benefit. The tax rate is 1.0% annually of the property’s assessed valuation, plus rates imposed to fund indebtedness approved by the voters. The City’s allocation for property tax is approximately 11.01% of that 1.0%. Because the City is largely built out, assessed valuation increases, under Proposition 13, are primarily due to changes in property ownership at which time assessed valuation is changed to full market value.

Amounts shown in the following table are the City’s base property tax, as described above, as well as property taxes received in lieu of vehicle license fees. Estimated amounts for property taxes are expected to increase by \$1.0 million in Fiscal Year 2023-24 primarily due to increases in assessed valuation.



For comparison, a summary table of San Diego County municipalities assessed values, tax rates and collections for taxable property is shown below.

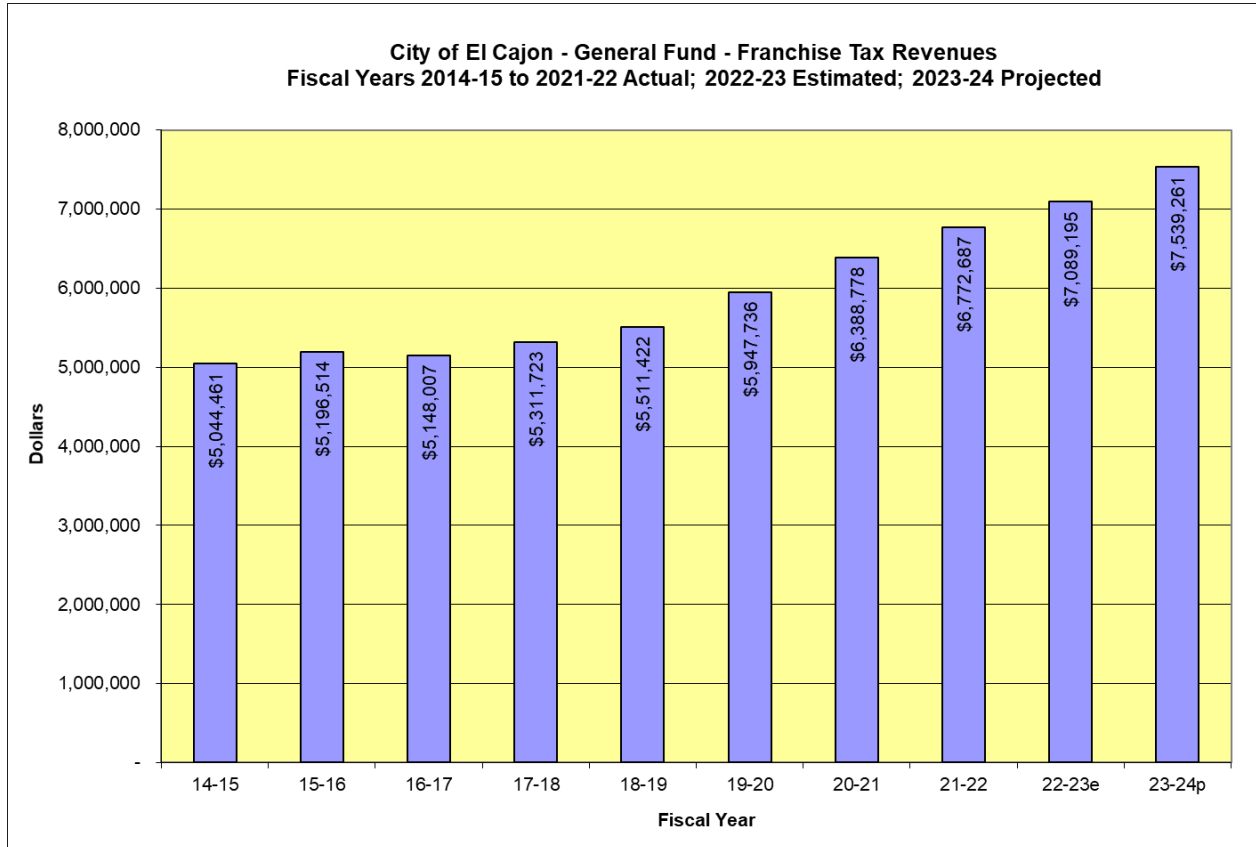
San Diego County			
City	Assessed Value (Taxable)	Direct Property Tax Rate	Total Tax Levies & Collections
Encinitas	\$ 18,972,004	0.2388	\$ 58,710,480
Oceanside	\$ 26,806,053,687	0.2790	\$ 49,135,020
Poway	\$ 11,860,052,019	0.2110	\$ 15,976,825
Carlsbad	\$ 36,362,000,000	0.1927	\$ 84,678,789
Santee	\$ 7,410,539,000	0.1795	\$ 15,618,269
San Diego	\$ 32,143,774,000	0.1720	\$ 464,274,000
Solana Beach*	\$ 5,547,122,000	0.1780	\$ 8,717,424
Del Mar	\$ 4,708,688,053	0.1478	\$ 6,158,265
Chula Vista	\$ 33,593,920,198	0.1438	\$ 39,436,870
Vista	\$ 15,027,588,885	0.0950	\$ 13,835,370
La Mesa ***	\$ 9,671,427,943	0.1180	N/A
El Cajon	\$ 11,018,186,000	0.1101	\$ 9,911,689
Escondido*	\$ 17,395,247,702	0.1030	\$ 14,543,414
San Marcos	\$ 14,679,684,927	0.0883	\$ 8,889,705
Coronado*	\$ 10,041,181,567	0.2987	\$ 28,840,920
National City	\$ 4,971,595,486	0.1963	\$ 4,223,374

Information from 2022 Annual Comprehensive Financial Reports (ACFR)

* At time of publication, 2022 ACFR was not available, 2021 ACFR data used

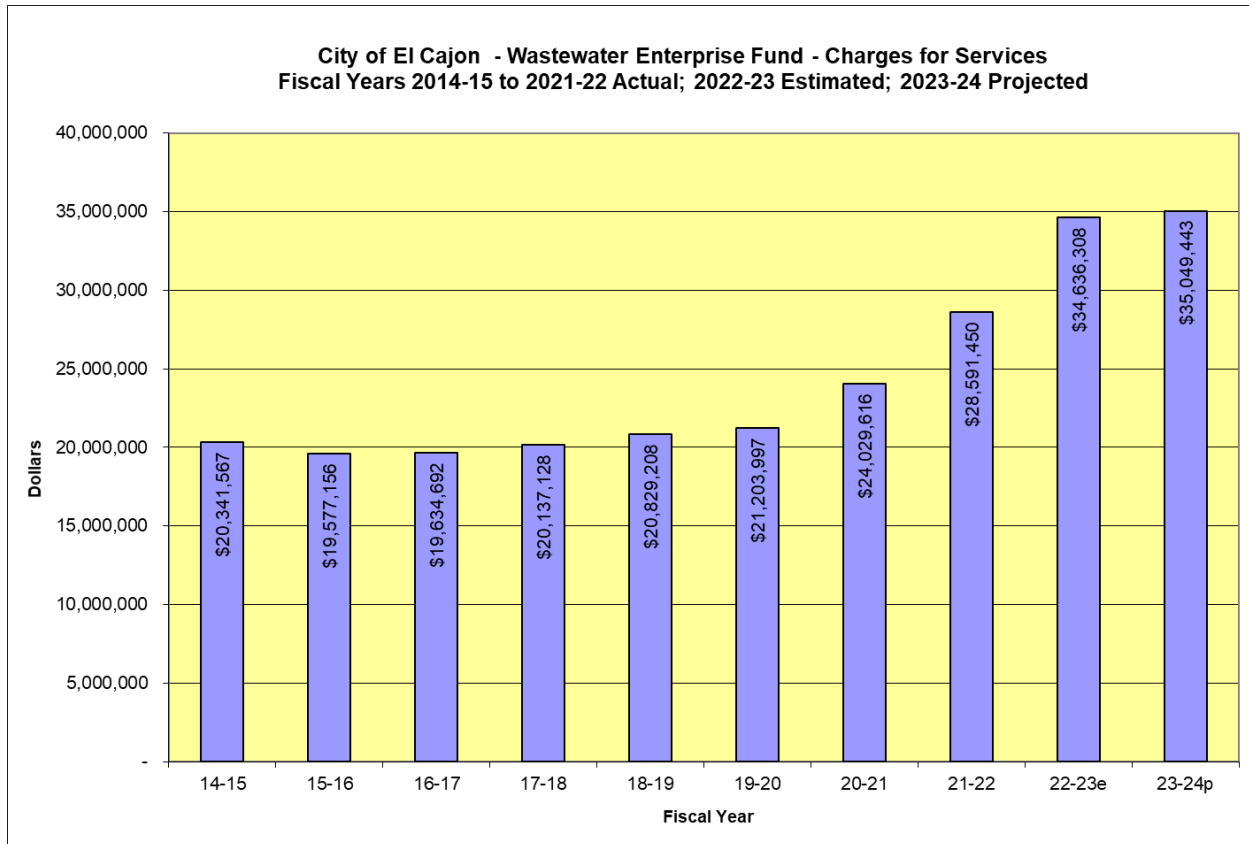
***AV from County's 2022-2023 Summary & Tax Rate from 2016

Franchise Tax – As a group, franchise taxes make up the third largest revenue source in the General Fund. Franchise taxes are collected by the City for refuse (Waste Management/Edco), cable television (Cox Communication and AT&T) and gas/electric (San Diego Gas and Electric) services. These fees represent a “rental” or “toll” for the use of city streets and rights-of-way. Current franchise taxes are applied against gross receipts of income generated by the franchisee. Franchise taxes are 1.0% for gas and electric, 5.0% for cable TV, and 15.0% for refuse. Revenue generated has increased over the years based on increased cost and growth of utility services and, in some instances, the franchise tax being increased.



Wastewater Fund

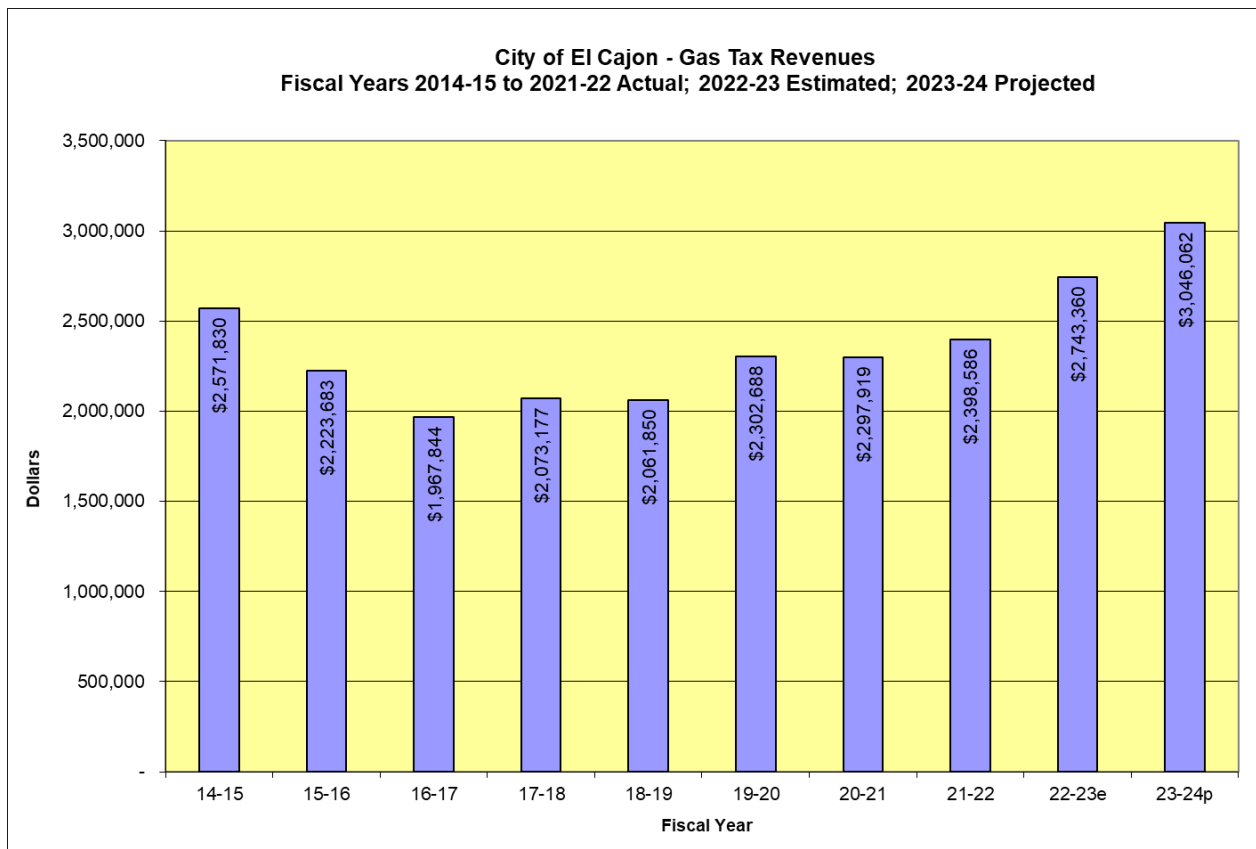
Sewer Fees – Sewer service fees and miscellaneous charges are necessary to pay for infrastructure, collection, and treatment costs for wastewater. Sewer charges are based on the user category and metered water use. Single-family residential users are billed a flat fee based on average water usage during the previous year winter months in order to factor out water used for landscaping. Projected Fiscal Year 2023-24 revenues are expected to total \$35.0 million.



Gas Tax Fund

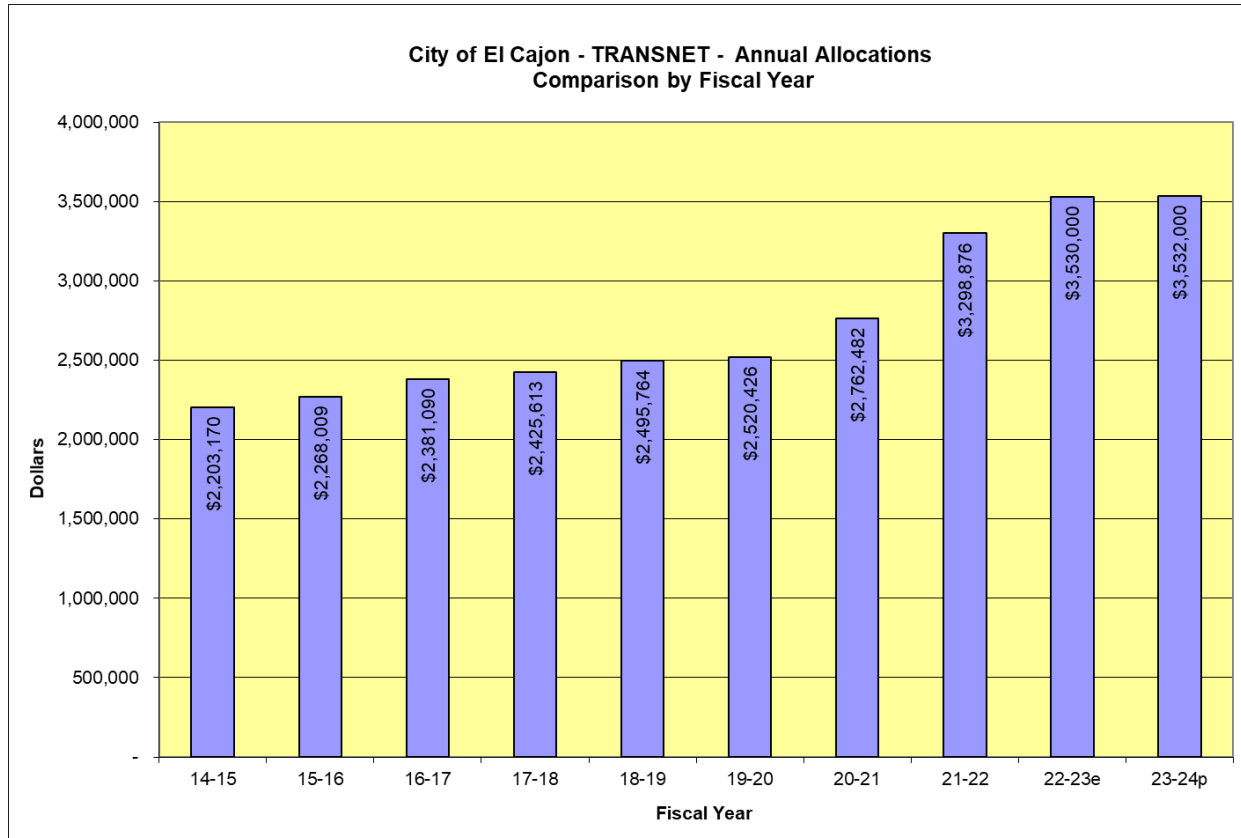
Gas Tax Revenues - Gasoline tax revenue is received from the State each year, with distribution based on both population and a flat distribution amount. The use of Gas Tax funds is limited for street maintenance and other related capital improvement purposes. Gas Tax revenues increased in Fiscal Year 2010-11 due to the State Legislature's passage of ABx8 6 and ABx8 9, which provides for a swap of state sales taxes on gasoline for a gasoline excise tax. The law intended to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from a new higher motor vehicle excise tax (HUTA) rate. These funds are now being paid into the Gas Tax Fund. With the signing of the gasoline tax swap, Proposition 42 funds as defined are effectively eliminated. The additional Gas Tax funding received in exchange for Transportation Congestion Relief Funds (also known as Proposition 42 or TCRF) does not increase our overall pool of funds to be used for capital projects. The use of Gas Tax funds is limited to street maintenance and related capital improvement project purposes.

Gas tax revenue is expected to total \$3.0 million in Fiscal Year 2023-24.



TransNet Project Fund

Transportation Sales Tax Revenues - The City of El Cajon shares in the receipt of sales tax revenue for public transit, highways and local road and street improvement in San Diego County. San Diego Association of Governments (SANDAG) administers this program with revenue distributed to highway, transit, and local road projects. For local street and road improvement projects, revenues are allocated among the 18 cities and the county on a formula basis. The Fiscal Year 2023-24 projected Annual Allocation remains the same as the previous fiscal year at \$3.5 million.



Community Development Block Grant Revenues

The Community Development Block Grant (CDBG) Program is an entitlement grant from the U.S. Department of Housing and Urban Development (HUD). The amount allocated to the City of El Cajon varies based on Congressional allocation to HUD. CDBG funds can be used for a variety of eligible activities, including improvements to public facilities, housing rehabilitation and public and social services. Funding is restricted to providing decent housing, a suitable living environment and/or expanding economic opportunities, principally for persons of low and moderate income.

Eligible activities can include public facility, youth facility, parks and recreational facility, and ADA (Americans with Disabilities Act) improvements; fire station construction, renovations and equipment; public services through non-profit agencies; community policing; housing rehabilitation; historic preservation; economic development; Section 108 loan repayments; administration and fair housing services. In Fiscal Year 2023-24,

the CDBG entitlement is expected to total \$2.7 million, with additional funding possibilities from program income.

HOME Grant Revenues

The Home Investment Partnerships Program (HOME) is an entitlement grant funded by the U.S. Department of Housing and Urban Development. The amount allocated to the City of El Cajon varies based on Congressional allocation to HUD. HOME funds are used to provide affordable housing opportunities to persons of low and moderate income. Eligible activities include the rehabilitation, acquisition and construction of housing, tenant-based rental assistance, administration, and fair housing services.

The HOME allocation for Fiscal Year 2023-24 is \$3.9 million. Additional funds can be derived through program income, in which repayments of loans (some with equity share provisions) are made to the City. The funds are recycled and loaned again to individual families for housing rehabilitation or first-time homebuyer assistance.

American Rescue Plan Act Revenues

In March 2021 the American Rescue Plan Act (ARPA) was signed into law. ARPA makes significant funding available to municipalities to mitigate the impacts of the public health crisis related to the Covid-19 virus. The act included the allocation of \$30.4 million to the City of El Cajon for this purpose. This allocation was distributed in two disbursements; the first \$15.2 million was received in Fiscal Year 2020-21 and the remaining balance received in Fiscal Year 2021-22.

Successor Agency to the Former El Cajon Redevelopment Agency Fund

The Successor Agency to the former El Cajon Redevelopment Agency receives periodic allocations from the Redevelopment Property Tax Trust Fund (RPTTF), administered by the County, to settle enforceable obligations of the former El Cajon Redevelopment Agency and to pay for various administrative costs. The Successor Agency prepares and submits an annual Recognized Obligations Payment Schedule (ROPS), which is subject to the approval of the Successor Agency's Oversight Board and the State Department of Finance.

Allocation from the RPTTF is estimated at \$4.4 million (net of negotiated pass through payments) based on obligations anticipated to be incurred in Fiscal Year 2023-24.

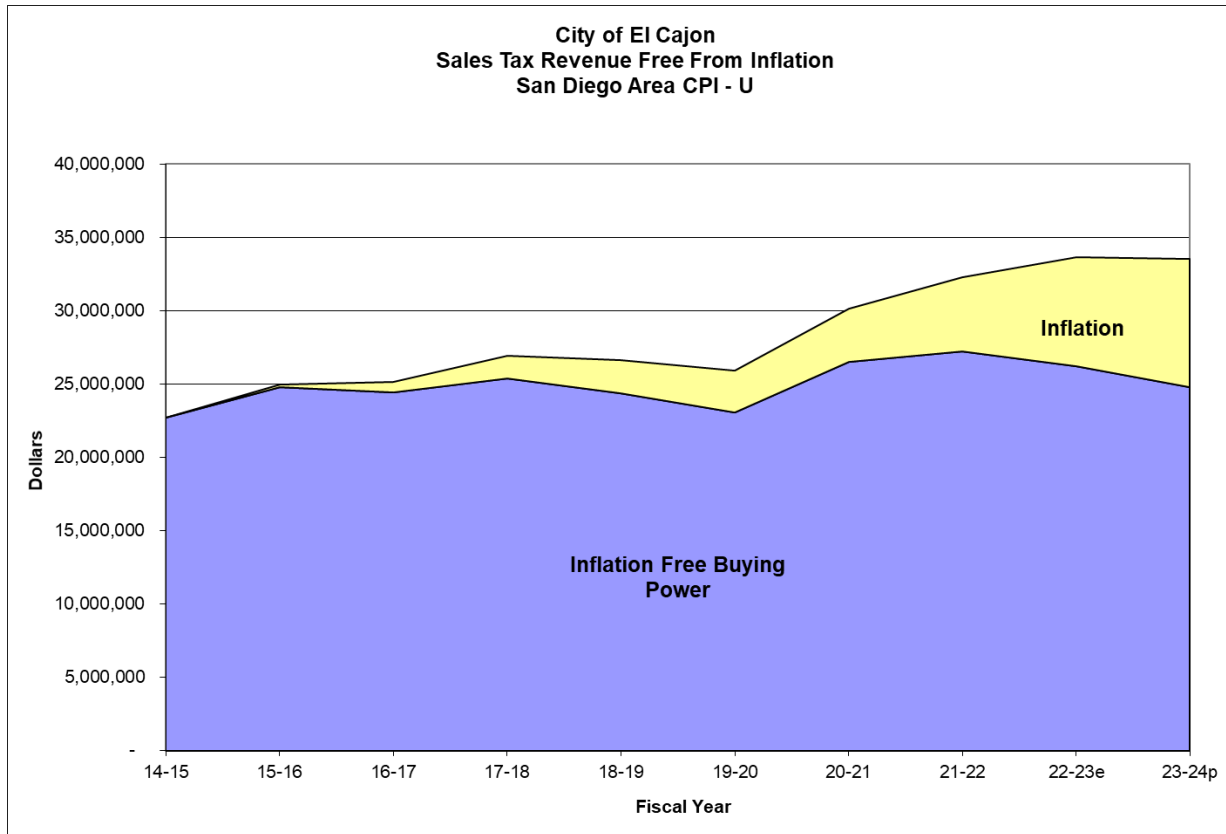
Housing Authority

The Housing Authority elected to take on the housing functions and assets of the former El Cajon Redevelopment Agency on January 24, 2012, and receives periodic repayment of those assets through housing loan payments, rental income, interest earnings, and miscellaneous reimbursements. These revenues must be used in accordance with the Community Redevelopment Law (commencing with Health and Safety Code Section

33000) and with the new provisions established under Senate Bill 341, for the purpose of increasing, improving, and preserving the community's supply of affordable housing.

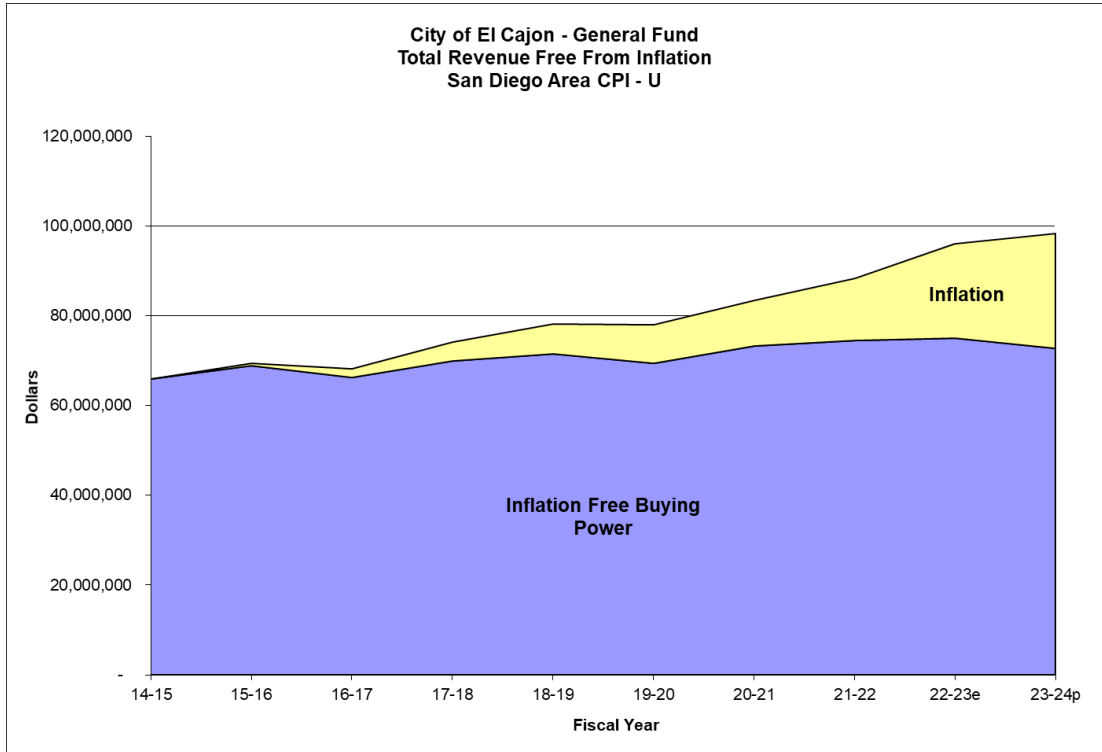
Inflation Impact on Revenues

The following graphic shows Sales Tax Revenues for the ten-year period of Fiscal Years 2014-15 to 2023-24. During this period, sales tax revenues, adjusted for inflation, increased from \$22.7 million to \$24.8 million. These balances do not include the proceeds of Proposition J sales tax revenues approved by voters in November 2008. This revenue source was excluded from this chart for comparison purposes. It does include the Triple Flip sales-in-lieu.

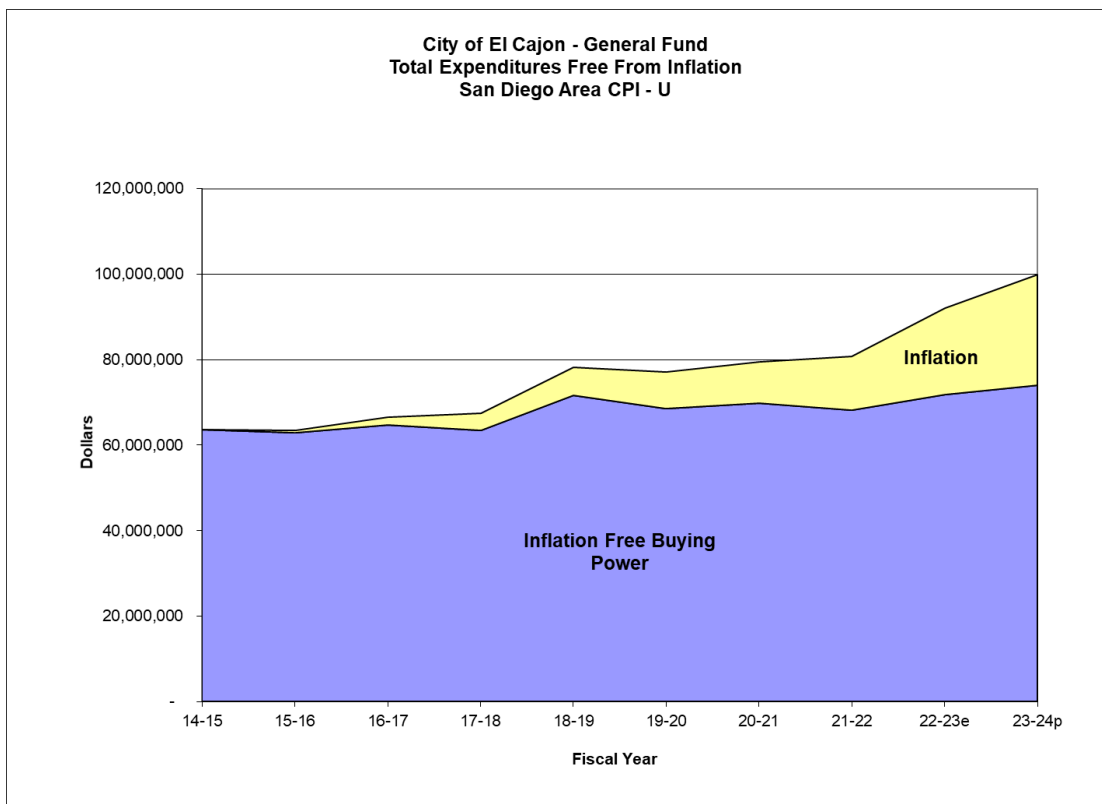


*Includes property taxes received in lieu of sales tax; excludes Proposition J sales tax.

Total General Fund Revenues during Fiscal Years 2014-15 to 2023-24 adjusted for inflation, represents an increase of \$6.8 million from \$65.9 million to \$72.7 million. All General Fund revenues, including Proposition J sales tax, are included.



Total General Fund Expenditures between Fiscal Years 2014-15 to 2023-24 adjusted for inflation represent an increase of \$10.4 million from \$63.6 million to \$74.0 million.





CITY OF EL CAJON FY 2023-2024 BUDGETARY FUND BALANCE

FUND #	FUND NAME	FISCAL YEAR 2022-2023			FISCAL YEAR 2023-2024			
		7/1/2022 BUDGET BAL.	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 6/30/2023 BUDGET BAL.	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 6/30/2024 BUDGET BAL.
GENERAL FUND								
101	General Fund:							
	20% Expenditure Reserve	15,883,202			15,883,202			19,990,978
	Economic Uncertainty Reserve	15,883,202			15,883,202			19,990,978
	Unfunded PERS/Retirement Obligations Rsv.	13,000,000			13,000,000			13,000,000
	Carryover Reserve	15,866,839			19,929,507			10,007,840
	GENERAL FUND	60,633,243	96,027,256	91,964,588	64,695,911	98,248,774	99,954,889	62,989,796
SPECIAL REVENUE FUNDS								
201	American Rescue Plan	11,430	3,752,459	3,752,459	11,430	22,655,540	22,655,540	11,430
202	CARES Act	-	-	-	-	-	-	-
211	Street Maintenance (Gas Tax)	3,292,383	2,743,360	2,742,031	3,293,712	3,046,062	3,672,108	2,667,666
213	Transit	587,865	134,223	97,448	624,640	138,518	124,931	638,227
215	COPS Grant	394,134	268,000	433,106	229,028	268,000	307,638	189,390
	<u>Federal/State/County Asset Forfeiture</u>							
222	Federal Asset Forfeiture	100,648	6,000	35,703	70,945	6,000	67,872	9,073
223	State/County Asset Seizures	44,872	23,868	-	68,740	11,000	-	79,740
224	Local Public Safety (Prop 172)	304,045	595,929	645,141	254,833	607,338	805,426	56,745
	<u>Federal, State and Local Grants</u>							
209	Beverage Container Recycling	57,223	-	-	57,223	-	-	57,223
221	State Homeland Security Grants	-	-	-	-	-	-	-
225	Misc Public Safety Grants-Police	56,311	-	-	56,311	-	-	56,311
253	UASI Grants	-	-	-	-	-	-	-
265	Community Planning Grants	(77,457)	-	-	(77,457)	-	-	(77,457)
226	Police Grant Fund	-	191,147	191,147	-	1,038,626	1,038,626	-
251	Public Works Operating Grants	-	144,439	144,439	-	2,238,530	2,238,530	-
254	Fire Department Grants	-	17,145	17,145	-	142,446	142,446	-
260	Community Development Grants	-	35,430	35,430	-	-	-	-
270/271	Community Dev. Block Grants (CDBG)	268,108	2,086,577	2,086,577	268,108	2,699,726	2,699,726	268,108
275/276	HOME Grants	12,096,326	127,869	127,869	12,096,326	3,899,054	3,899,054	12,096,326
280	CalHome Grant	713,124	52,000	-	765,124	100,000	64,588	800,536
240	Recreation	(22,824)	997,091	579,013	395,254	777,752	957,807	215,199
241	Magnolia Performing Arts Center	1,437,655	600,000	636,037	1,401,618	500,000	1,018,000	883,618
266	CASP Services (AB1379)	112,109	28,000	3,730	136,379	29,664	9,200	156,843
298	Low/Mod Housing Asset Fund	17,594,541	5,051	550,252	17,049,340	508,151	3,581,635	13,975,856
299	Housing in Lieu Fees	306,413	245,520	-	551,933	-	303,000	248,933
	SPECIAL REVENUE FUNDS	37,276,906	12,054,108	12,077,527	37,253,487	38,666,407	43,586,127	32,333,767

CITY OF EL CAJON FY 2023-2024 BUDGETARY FUND BALANCE

FUND #	FUND NAME	FISCAL YEAR 2022-2023			FISCAL YEAR 2023-2024			
		7/1/2022 BUDGET BAL.	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 6/30/2023 BUDGET BAL.	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 6/30/2024 BUDGET BAL.
CAPITAL PROJECTS FUNDS								
501	City Capital Improvement Program	10,431,637	555,762	231,026	10,756,373	-	7,732,430	3,023,943
502	Public Safety Facility-Proposition O	3,661,773	80,000	283,461	3,458,312	75,000	3,529,952	3,360
503/512	TransNet	1	217,793	217,793	1	7,354,642	7,354,642	1
504/514	Specific Street Obligations	754,909	100,000	1,204	853,705	-	625,866	227,839
505	Parks & Rec Improvement Program	(6,348)	-	-	(6,348)	-	-	(6,348)
506/516	Traffic Congestion Relief	366,709	-	10,751	355,958	-	362,249	(6,291)
515/517	Parks Impact Fees	138,939	5,937	-	144,876	-	-	144,876
551	Capital Grants	-	2,010,629	2,010,629	-	16,220,177	16,220,177	-
552	Federal Transportation Grants	(411,586)	-	-	(411,586)	-	-	(411,586)
553/513	Regional Transportation Congestion	754,879	34,841	20,753	768,967	-	699,247	69,720
554/511	Road Maintenance & Rehabilitation Projects	2,845,447	2,044,392	942,818	3,947,021	2,572,690	2,757,615	3,762,096
CAPITAL PROJECTS FUNDS		18,536,360	5,049,354	3,718,435	19,867,279	26,222,509	39,282,178	6,807,610
ENTERPRISE FUND								
650	Wastewater Reserve for SDMWD Obligation	32,342,908	34,636,308	23,774,824	43,204,392	35,049,443	40,809,024	37,444,811
ENTERPRISE FUND		32,342,908	34,636,308	23,774,824	43,204,392	35,049,443	40,809,024	37,444,811
DEBT SERVICE FUND								
401	Pension Obligation Bonds	596,045	9,122,874	9,127,874	591,045	9,119,116	9,125,355	584,806
DEBT SERVICE FUND		596,045	9,122,874	9,127,874	591,045	9,119,116	9,125,355	584,806
INTERNAL SERVICE FUNDS								
601	Vehicle / Equipment Maintenance	1,049,188	2,201,000	2,048,134	1,202,054	2,201,000	2,324,030	1,079,024
605	Vehicle & Equipment Replacement	3,635,499	250,000	769,482	3,116,017	500,000	1,373,400	2,242,617
610	Self Insurance	5,570,919	2,012,000	2,550,953	5,031,966	2,483,255	3,437,135	4,078,086
611	Worker's Comp - Self Insurance	1,486,461	2,200,000	1,855,013	1,831,448	2,000,000	2,587,000	1,244,448
615	Information Technology Services	2,250,005	3,725,491	3,708,039	2,267,457	3,817,788	4,468,926	1,616,319
620	Post Employment Benefits	734,109	1,200,000	1,135,021	799,088	1,200,000	1,005,040	994,048
TOTAL INTERNAL SERVICE FUNDS		14,726,181	11,588,491	12,066,642	14,248,030	12,202,043	15,195,531	11,254,542
TOTAL ALL FUNDS		164,111,643	168,478,391	152,729,890	179,860,144	219,508,292	247,953,104	151,415,332

City of El Cajon FY2023-2024 Budget

REVENUES & OTHER FINANCIAL SOURCES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
GENERAL FUND					
TAXES					
Sales and Use	30,163,598	32,265,584	32,470,477	33,628,692	33,513,222
Sales Tax - Proposition J	11,835,584	13,236,616	12,768,090	13,439,000	13,353,000
Property Tax	9,645,334	10,207,043	10,882,162	12,475,790	13,491,146
Property Tax - RPTTF Distribution	1,525,972	1,462,406	1,400,000	1,431,392	1,460,020
Property Tax - VLF In Lieu	10,452,431	10,832,372	11,265,271	11,744,226	12,213,995
Franchise	6,388,778	6,772,687	6,583,983	7,089,195	7,539,261
Transient Occupancy	2,126,234	2,797,309	2,700,000	3,113,000	3,532,995
Business Licenses	832,383	735,274	833,000	833,000	849,660
Real Property Transfer	478,805	984,158	500,000	500,000	500,000
Ambulance/Paramedic Benefit Tax	367,954	369,284	360,000	360,000	365,000
TOTAL TAXES	73,817,072	79,662,733	79,762,983	84,614,295	86,818,299
LICENSES AND PERMITS					
Tobacco License	75,083	76,217	73,000	66,000	72,000
Building Permits	1,576,445	1,600,485	1,300,000	1,576,000	1,500,000
Other Licenses and Permits	49,908	263,089	226,000	230,000	228,000
TOTAL LICENSES AND PERMITS	1,701,436	1,939,791	1,599,000	1,872,000	1,800,000
INTERGOVERNMENTAL	1,168,359	1,945,819	1,137,700	1,327,500	1,296,500
CHARGES FOR SERVICES					
Planning Fees	130,111	105,151	101,500	148,500	151,180
Engineering Fees	674,933	671,338	362,000	582,000	672,000
Contract Safety Services	449,603	555,708	460,000	460,000	460,000
Interfund Overhead Reimbursements	1,745,096	1,405,599	1,345,946	1,345,946	1,345,946
Miscellaneous	156,893	102,599	1,073,500	980,168	1,074,928
TOTAL CHARGES FOR SERVICES	3,156,635	2,840,395	3,342,946	3,516,614	3,704,054
INVESTMENT EARNINGS	(21,245)	(2,302,807)	-	-	-
USE OF MONEY AND PROPERTY	-	-	3,105,000	3,442,900	3,378,500
FINES AND FORFEITURES	363,311	471,784	698,500	607,500	738,500
MISCELLANEOUS					
Rents & Concessions	1,771,682	1,904,685	-	-	-
Facility Rent	9,778	158,174	-	-	-
Expense Recovery	1,148,861	1,214,488	-	-	-
Other	50,280	250,183	259,000	435,940	315,100
MISCELLANEOUS	2,980,601	3,527,530	259,000	435,940	315,100
TOTAL GENERAL FUND OPERATING BUDGET	83,166,170	88,085,245	89,905,129	95,816,749	98,050,953
NONRECURRING REVENUES-TRANSFERS IN	210,372	209,841	209,107	210,507	197,821
TOTAL GENERAL FUND	83,376,541	88,295,086	90,114,236	96,027,256	98,248,774

City of El Cajon FY2023-2024 Budget

REVENUES & OTHER FINANCIAL SOURCES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
<u>SPECIAL REVENUE FUNDS</u>					
AMERICAN RESCUE PLAN	572,368	4,373,509	26,407,999	3,752,459	22,655,540
CARES ACT	3,025,408	-	-	-	-
STREET MAINTENANCE (GAS TAX)	2,288,103	2,398,586	2,861,662	2,743,360	3,046,062
TRANSIT FUND	100,511	66,679	85,000	134,223	138,518
COPS GRANT	250,584	245,263	250,000	268,000	268,000
FEDERAL ASSET SEIZURES	5,029	2,184	10,000	6,000	6,000
STATE ASSET SEIZURES	1,164	26,708	1,000	23,868	11,000
TOTAL FEDERAL/COUNTY ASSET FORFEITURE	6,193	28,892	11,000	29,868	17,000
LOCAL PUBLIC SAFETY	522,867	561,546	525,000	595,929	607,338
FEDERAL, STATE AND LOCAL GRANTS					
Beverage Container Recycling	26,530	41,081	-	-	-
State Homeland Security Grants	64,838	(28)	-	-	-
Misc Public Safety Grants-Police	386,071	269,047	-	-	-
UASI Grants	13,827	358,889	-	-	-
Indian Gaming Grant	(350)	-	-	-	-
Community Planning Grants	84,020	783,608	-	-	-
Police Grants	-	-	1,229,773	191,147	1,038,626
Public Works Operating Grants	-	-	2,382,969	144,439	2,238,530
Fire Department Grants	-	-	159,591	17,145	142,446
Community Development Grants	-	-	-	35,430	-
TOTAL FEDERAL, STATE AND LOCAL GRANTS	574,936	1,452,597	3,772,333	388,161	3,419,602
RECREATION PROGRAMS	193,243	669,746	714,210	997,091	777,752
MAGNOLIA PERFORMING ARTS CENTER	1,115,396	1,335,235	600,000	600,000	500,000
CASP SERVICES (AB1379)	28,100	29,664	28,000	28,000	29,664
COMMUNITY DEV BLOCK GRANTS (CDBG)	1,989,379	1,423,048	2,544,122	2,086,577	2,699,726
HOUSING INVEST PARTNERSHIP (HOME)	223,271	204,528	665,010	127,869	3,899,054
CALHOME GRANT	-	-	-	52,000	100,000
LOW/MOD HOUSING ASSET FUND	5,061,241	671,046	503,420	5,051	508,151
HOUSING IN LIEU FEES	(24)	(6,971)	-	245,520	-
TOTAL SPECIAL REVENUE FUNDS	15,951,576	13,453,368	38,967,756	12,054,108	38,666,407

City of El Cajon FY2023-2024 Budget

REVENUES & OTHER FINANCIAL SOURCES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
<u>CAPITAL PROJECT FUNDS*</u>					
CITY IMPROVEMENT PROJECTS	3,304,630	841,178	500,000	555,762	-
PUBLIC SAFETY FACILITY - PROPOSITION O	2,378	(83,318)	40,486	80,000	75,000
TRANSNET	1,719,276	1,928,317	7,723,465	217,793	7,354,642
SPECIFIC STREET OBLIGATIONS	100,000	100,000	-	100,000	-
PARKS & REC IMPROVEMENT PROJECTS	336,781	27,373	-	-	-
TRAFFIC CONGESTION RELIEF	(29)	(8,343)	-	-	-
PARK IMPACT FEES	11,298	618	-	5,937	-
PUBLIC WORKS TRANSPORTATION PROJECTS	3,589,913	4,983,666	-	-	-
CAPITAL GRANTS FUND	-	-	20,210,776	2,010,629	16,220,177
FEDERAL TRANSPORTATION GRANTS	733,927	264,205	-	-	-
REGIONAL TRANSPORTATION CONGESTION	82,348	27,805	-	34,841	-
ROAD MAINTENANCE & REHAB PROJECTS	1,940,385	2,036,148	2,286,226	2,044,392	2,572,690
TOTAL CAPITAL PROJECT FUNDS	11,820,907	10,117,649	10,550,177	5,049,354	26,222,509
<u>ENTERPRISE FUND</u>					
WASTEWATER					
Licenses and Permits	300	-	15,000	-	-
Charges for Services	24,029,616	28,845,517	31,747,000	32,064,912	34,983,583
Investment Earnings	(70,097)	(804,768)	-	300,000	-
Fines and Forfeitures	-	124,523	32,000	32,000	65,860
Other	65,544	426,178	-	2,239,396	-
TOTAL WASTEWATER	24,025,363	28,591,450	31,794,000	34,636,308	35,049,443
<u>DEBT SERVICE FUND</u>					
Pension Obligation Bonds	137,723,000	9,119,119	9,122,874	9,122,874	9,119,116
TOTAL DEBT SERVICE FUND	137,723,000	9,119,119	9,122,874	9,122,874	9,119,116
<u>INTERNAL SERVICE FUNDS</u>					
VEHICLE / EQUIPMENT MAINTENANCE	2,200,000	2,200,590	2,200,000	2,201,000	2,201,000
VEHICLE & EQUIPMENT REPLACEMENT	-	44,370	250,000	250,000	500,000
SELF INSURANCE	1,886,086	2,483,255	2,012,000	2,012,000	2,483,255
WORKER'S COMPENSATION - SELF INSURANCE	1,700,148	1,625,047	2,200,000	2,200,000	2,000,000
INFORMATION TECHNOLOGY SERVICES	3,160,302	3,817,788	3,850,741	3,725,491	3,817,788
OTHER POST EMPLOYEMENT BENEFITS	884,906	956,956	1,200,000	1,200,000	1,200,000
TOTAL INTERNAL SERVICE FUNDS	9,831,442	11,128,006	11,712,741	11,588,491	12,202,043
TOTAL REVENUE - ALL FUNDS	282,728,830	160,704,678	192,261,784	168,478,391	219,508,292

* Capital Project, Grant, and American Rescue Plan FY22-23 estimates are actual balances through April 30, 2023

City of El Cajon FY2023-2024 Budget

EXPENDITURES & OTHER FINANCIAL USES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
GENERAL FUND					
GENERAL GOVERNMENT					
Mayor and City Council	475,581	540,745	602,732	553,338	600,636
Contingency / Contributions	6,500	25,000	45,000	45,000	25,000
City Manager	1,318,990	1,395,758	2,022,403	1,510,727	2,136,068
Economic Development	777,258	1,393,644	1,705,096	1,705,096	1,499,562
City Attorney	581,547	583,946	873,199	687,589	823,162
City Clerk / Elections	576,264	585,658	848,313	943,558	705,011
Finance	2,150,694	2,212,370	2,805,948	2,528,238	2,854,107
Human Resources	824,579	939,742	1,373,971	1,184,110	1,273,405
TOTAL GENERAL GOVERNMENT	6,711,412	7,676,863	10,276,662	9,157,656	9,916,951
PUBLIC SAFETY					
POLICE					
Administration	3,128,136	3,470,540	3,705,177	3,583,740	3,749,663
Inspection, Training and Personnel	2,314,695	2,612,690	2,754,883	2,664,592	3,009,498
Records	1,041,258	1,006,011	1,592,721	1,540,520	1,439,310
Communications	2,637,529	2,885,492	3,641,458	3,522,110	3,286,818
Patrol	16,362,745	17,067,810	21,272,328	20,575,130	22,482,189
Special Operations Unit	3,088,066	3,248,316	3,537,086	3,421,158	4,021,920
Traffic	1,961,861	2,012,645	2,464,298	2,383,531	2,474,353
Investigations	5,775,325	6,152,380	7,090,644	6,858,249	6,748,717
Laboratory	1,009,196	1,003,183	1,393,881	1,348,197	1,255,074
Ancillary and Auxiliary Units	120,869	126,333	160,464	155,205	215,610
Animal Control	1,315,453	1,077,744	1,059,600	1,024,872	1,060,200
TOTAL POLICE	38,755,133	40,663,144	48,672,540	47,077,304	49,743,352
FIRE					
Administration	1,898,980	2,033,529	2,263,811	2,141,587	2,240,086
Suppression	12,710,319	13,536,581	14,400,892	13,623,385	15,647,048
Prevention	-	-	387,728	366,794	359,902
Heartland Fire and Rescue	1,908,579	2,320,795	2,941,299	2,782,498	3,199,697
Emergency Medical Services	179,394	289,515	321,850	304,473	319,968
TOTAL FIRE	16,697,272	18,180,420	20,315,580	19,218,738	21,766,701
TOTAL PUBLIC SAFETY	55,452,404	58,843,564	68,988,120	66,296,042	71,510,053
PUBLIC WORKS					
Administration	504,191	530,215	562,647	428,508	526,668
Facilities Maintenance	2,075,107	2,136,350	2,923,159	2,387,731	2,981,418
Engineering-Other	3,045	863	36,904	28,106	700
Engineering-Private Development	435,086	332,928	678,047	425,695	623,834
Engineering-CIP Projects	623,537	468,587	677,705	568,767	629,750
Traffic Engineering	981,787	1,099,733	1,274,705	1,063,724	1,592,528
Traffic Maintenance	723,971	671,625	1,420,176	658,801	1,013,225
Parks	1,623,040	1,516,832	1,734,417	1,619,547	2,005,598
Street Median & Parkway Tree Maint	534,627	539,329	989,449	661,408	595,143
TOTAL PUBLIC WORKS	7,504,391	7,296,462	10,297,209	7,842,287	9,968,864
PARKS AND RECREATION					
Community Services & Events	101,155	93,923	278,300	271,453	639,325
Recreation	2,871,132	3,367,536	4,687,899	4,572,568	4,118,189
TOTAL PARKS AND RECREATION	2,972,287	3,461,459	4,966,199	4,844,021	4,757,514

City of El Cajon FY2023-2024 Budget

EXPENDITURES & OTHER FINANCIAL USES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
COMMUNITY DEVELOPMENT					
Housing and Successor Agency Admin.	479,752	395,337	526,268	446,106	516,776
Planning	1,040,699	1,043,350	1,570,810	1,331,542	1,417,818
Building and Fire Safety	986,407	1,091,474	1,529,983	1,296,934	1,366,913
TOTAL COMMUNITY DEVELOPMENT	2,506,858	2,530,161	3,627,061	3,074,582	3,301,507
OTHER FINANCING USES					
Other Financing Uses	4,235,000	1,000,000	750,000	750,000	500,000
Emergency Operations	33,656	-	-	-	-
TOTAL OTHER FINANCING USES	4,268,656	1,000,000	750,000	750,000	500,000
SUBTOTAL GENERAL FUND-OPERATING	79,416,008	80,808,509	98,905,251	91,964,588	99,954,889
SPECIAL REVENUE FUNDS					
AMERICAN RESCUE PLAN	572,368	4,362,079	26,407,999	3,752,459	22,655,540
CARES ACT FUND	3,025,408	-	-	-	-
STREET MAINTENANCE (GAS TAX)	2,702,941	2,576,829	3,592,274	2,742,031	3,672,108
TRANSIT	80,560	83,552	117,506	97,448	124,931
COPS GRANT	212,904	417,358	404,586	433,106	307,638
ASSET FORFEITURE	36,021	42,410	67,872	35,703	67,872
STATE ASSET FORFEITURE	-	-	-	-	-
TOTAL FEDERAL/STATE ASSET FORFEITURE	36,021	42,410	67,872	35,703	67,872
POLICE - LOCAL PUBLIC SAFETY	523,877	524,240	524,906	473,346	535,426
FIRE - LOCAL PUBLIC SAFETY	88,323	168,730	302,482	171,795	270,000
LOCAL PUBLIC SAFETY	612,200	692,970	827,388	645,141	805,426
FEDERAL, STATE AND LOCAL GRANTS					
Beverage Container Recycling	-	58,270	-	-	-
State Homeland Security Grants	64,837	1	-	-	-
Misc Public Safety Grants-Police	386,071	271,296	-	-	-
UASI Grants	14,938	358,889	-	-	-
Indian Gaming Grant	23,017	-	-	-	-
Community Planning Grants	84,020	861,065	-	-	-
Police Grants	-	-	1,229,773	191,147	1,038,626
Public Works Operating Grants	-	-	2,382,969	144,439	2,238,530
Fire Department Grants	-	-	159,591	17,145	142,446
Community Development Grants	-	-	-	35,430	-
	572,883	1,549,521	3,772,333	388,161	3,419,602
RECREATION SPECIAL PROGRAMS	445,604	527,368	694,711	579,013	957,807
MAGNOLIA PERFORMING ARTS CENTER	749,644	726,403	1,138,900	636,037	1,018,000
CASP SERVICES (AB1379)	8,072	4,080	7,200	3,730	9,200
COMMUNITY DEV BLOCK GRANTS (CDBG)	2,009,290	1,420,725	4,786,303	2,086,577	2,699,726
HOUSING INVEST PARTNERSHIP (HOME)	101,858	75,752	4,026,923	127,869	3,899,054

City of El Cajon FY2023-2024 Budget

EXPENDITURES & OTHER FINANCIAL USES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
CALHOME GRANT	-	-	64,588	-	64,588
LOW/MOD HOUSING ASSET FUND	207,014	194,052	423,830	163,577	258,885
LOW/MOD HOUSING FUND PROJECTS	767,386	495,865	2,852,670	386,675	3,322,750
HOUSING IN LIEU PROJECTS	-	-	303,000	-	303,000
TOTAL SPECIAL REVENUE FUNDS	12,104,153	13,168,964	49,488,083	12,077,527	43,586,127
<u>CAPITAL PROJECT FUNDS*</u>					
CITY CAPITAL IMPROVEMENT PROJECTS	317,818	835,152	7,963,456	231,026	7,732,430
PUBLIC SAFETY FACILITY	149,018	16,806	3,813,413	283,461	3,529,952
TRANSNET	1,960,878	1,940,822	7,572,435	217,793	7,354,642
SPECIFIC STREET OBLIGATIONS	-	94,649	627,070	1,204	625,866
TRAFFIC CONGESTION RELIEF	-	-	373,000	10,751	362,249
PARKS & REC IMPROVEMENT PROJECTS	304,919	27,373	-	-	-
PARKS IMPACT FEES	21,105	-	-	-	-
PUBLIC WORKS TRANSPORTATION PROJECTS	3,589,913	4,983,666	-	-	-
CAPITAL GRANTS FUND	-	-	18,230,806	2,010,629	16,220,177
FEDERAL TRANSPORTATION GRANTS	695,194	538,092	-	-	-
REGIONAL TRANSPORTATION CONGESTION	-	-	720,000	20,753	699,247
ROAD MAINTENANCE & REHAB PROJECTS	847,077	1,852,340	3,700,433	942,818	2,757,615
TOTAL CAPITAL PROJECT FUNDS	7,885,922	10,288,900	43,000,613	3,718,435	39,282,178
<u>ENTERPRISE FUND</u>					
WASTEWATER					
Disposal	14,576,867	14,135,070	17,810,376	13,563,027	19,006,960
Maintenance and Services	2,841,737	3,176,840	3,839,791	3,429,164	5,347,364
Customer Service	932,710	684,492	905,340	642,594	599,171
NPDES	2,655,141	2,685,304	3,823,837	2,783,823	3,577,213
Capital Improvements Projects	1,157,435	3,200,419	13,758,933	2,685,409	11,073,524
Vehicle / Technology Replacement	31,235	270,195	540,940	670,807	1,204,792
TOTAL WASTEWATER	22,195,125	24,152,320	40,679,217	23,774,824	40,809,024

City of El Cajon FY2023-2024 Budget

EXPENDITURES & OTHER FINANCIAL USES

DESCRIPTION	FY20-21 ACTUAL	FY21-22 ACTUAL	FY22-23 BUDGETED	FY22-23 EST. ACTUAL	FY23-24 PROPOSED
<u>DEBT SERVICE FUND</u>					
PENSION OBLIGATION BONDS	137,711,536	8,534,537	9,127,874	9,127,874	9,125,355
TOTAL DEBT SERVICE FUND	137,711,536	8,534,537	9,127,874	9,127,874	9,125,355
<u>INTERNAL SERVICE FUNDS</u>					
VEHICLE / EQUIPMENT MAINTENANCE	2,066,986	1,976,378	2,342,236	2,048,134	2,324,030
VEHICLE & EQUIPMENT REPLACEMENT	752,058	782,576	1,125,209	769,482	1,373,400
SELF INSURANCE	1,037,942	1,599,246	2,958,490	2,550,953	3,437,135
WORKER'S COMPENSATION - SELF INSURANCE	1,396,456	1,733,299	2,200,000	1,855,013	2,587,000
INFORMATION TECHNOLOGY SERVICES	3,463,483	3,532,694	5,613,770	3,708,039	4,468,926
OTHER POST EMPLOYMENT BENEFITS	1,071,928	926,278	1,212,000	1,135,021	1,005,040
TOTAL INTERNAL SERVICE FUNDS	9,788,853	10,550,471	15,451,705	12,066,642	15,195,531
TOTAL PROPRIETARY FUNDS	169,695,514	43,237,328	65,258,796	44,969,340	65,129,910
TOTAL EXPENDITURES-ALL FUNDS	269,101,597	147,503,701	256,652,743	152,729,890	247,953,104

* Capital Project, Grant, and American Rescue Plan FY22-23 estimates are actual balances through April 30, 2023

CITY OF EL CAJON FY2023-2024 BUDGET
Operating Interfund Transfer Summary*

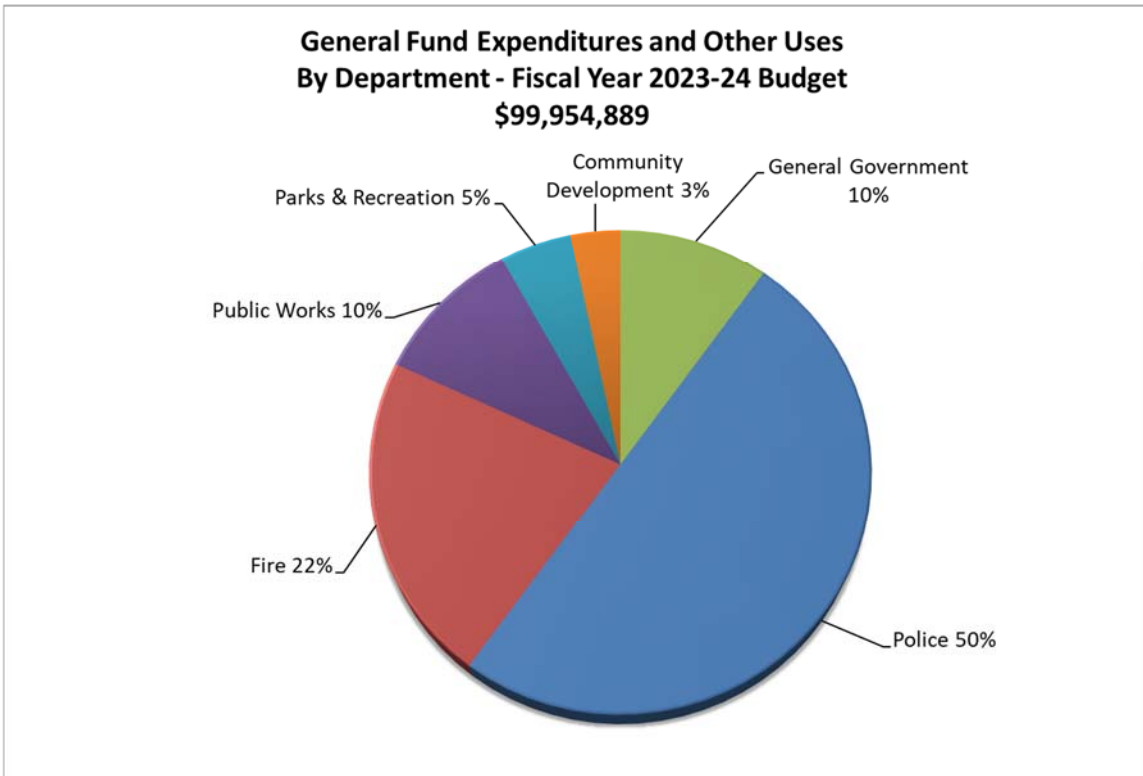
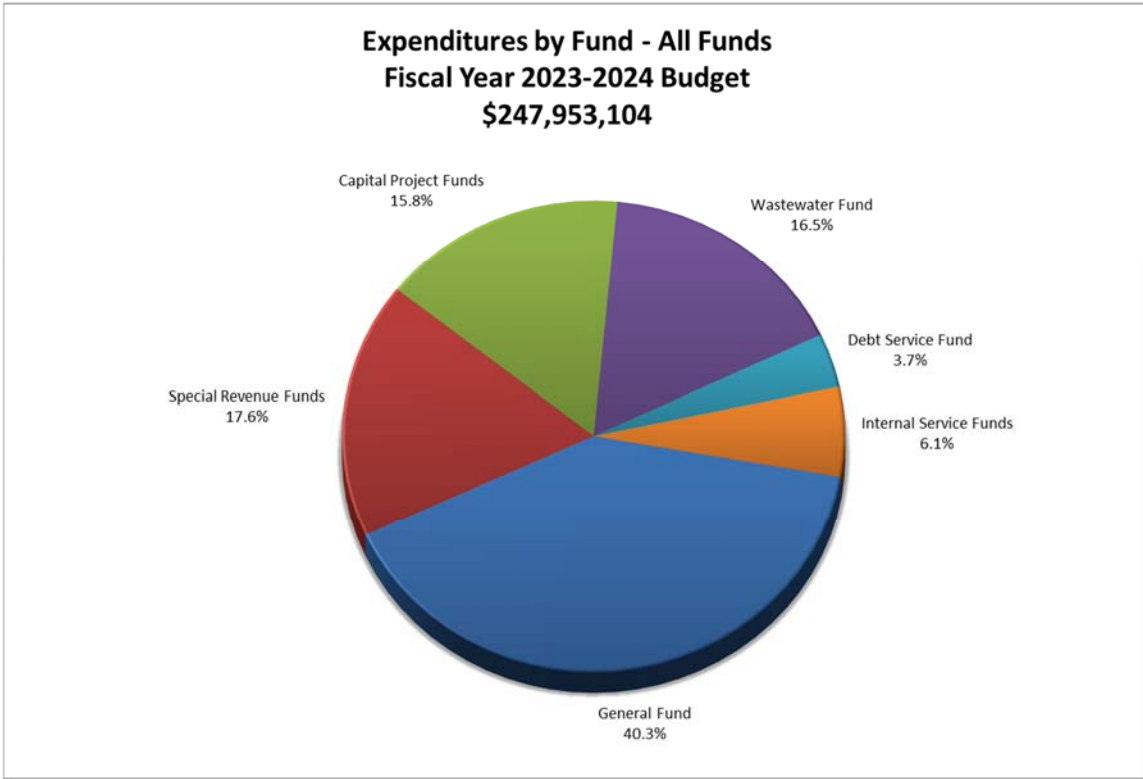
<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose for Transfer</u>	<u>Transfer Amt</u>
GENERAL FUND	COMMUNITY DEV BLOCK GRANT	COMMUNITY POLICING	37,086
GENERAL FUND	PROPOSITION 172	RESOURCE OFFICER FUNDI	160,000
GENERAL FUND	CASP SERVICES (AB1397)	ADMINISTRATIVE COSTS	734
LM INCOME HOUSING ASSET FUND	HOUSING IN LIEU	PROJECT FUNDING	303,000
TOTAL OPERATING INTERFUND TRANSFERS FOR FY2023-2024			<u><u>500,820</u></u>

*Does not include Capital Project funding

**CITY OF EL CAJON FY2023-2024
COST CENTER BUDGETING**

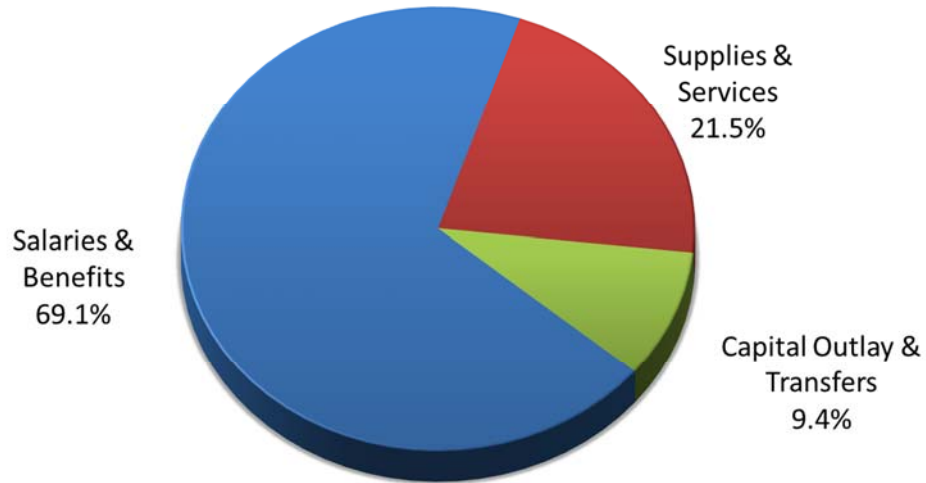
Department	FY2023 - 2024 Adopted Budget	Cost Allocation	% Cost Allocation	Total	Fees & Reimbursements	Tax Support	% Tax Support	% Fee Support
<u>General Fund</u>								
Community Development	3,301,507	170,610	5.17%	3,472,117	2,119,642	1,352,475	38.95%	61.05%
Police & Animal Control	49,743,352	2,187,598	4.40%	51,930,950	2,067,086	49,863,864	96.02%	3.98%
Fire	21,766,701	834,562	3.83%	22,601,263	1,270,000	21,331,263	94.38%	5.62%
Public Works (Admin, Eng, Parks)	9,968,864	417,600	4.19%	10,386,464	1,335,800	9,050,664	87.14%	12.86%
Parks & Recreation	4,757,514	160,722	3.38%	4,918,236	288,000	4,630,236	94.14%	5.86%
General Fund Total	89,537,938	3,771,093	4.21%	93,309,031	7,080,528	86,228,503	92.41%	7.59%
<u>Non-General Fund - Operating Costs</u>								
Wastewater	40,046,737	762,287	1.90%	40,809,024				
Transit	122,147	2,784	2.28%	124,931				
Information Technology Svcs	4,258,371	210,555	4.94%	4,468,926				
Street Maintenance (Gas Tax)	3,560,555	111,553	3.13%	3,672,108				
CDBG / HOME	6,488,593	110,187	1.70%	6,598,780				
Fleet & Equipment Maint	2,264,795	59,235	2.62%	2,324,030				
Non-General Fund Total	57,165,028	1,256,601	2.20%	58,421,629				
Budget Total	146,702,966	5,027,694	3.43%	151,730,660				

City of El Cajon
Budget Summaries
Fiscal Year 2023 – 2024 Annual Budget

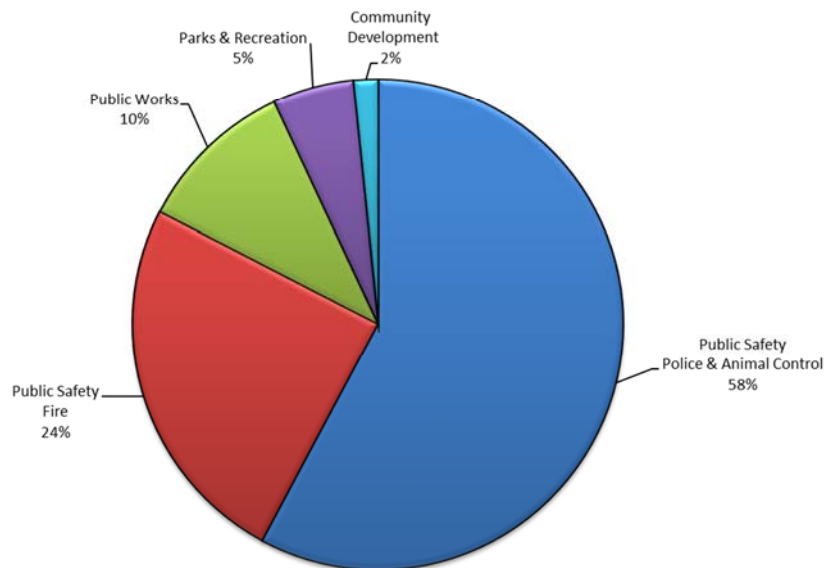


City of El Cajon
Budget Summaries
Fiscal Year 2023 – 2024 Annual Budget

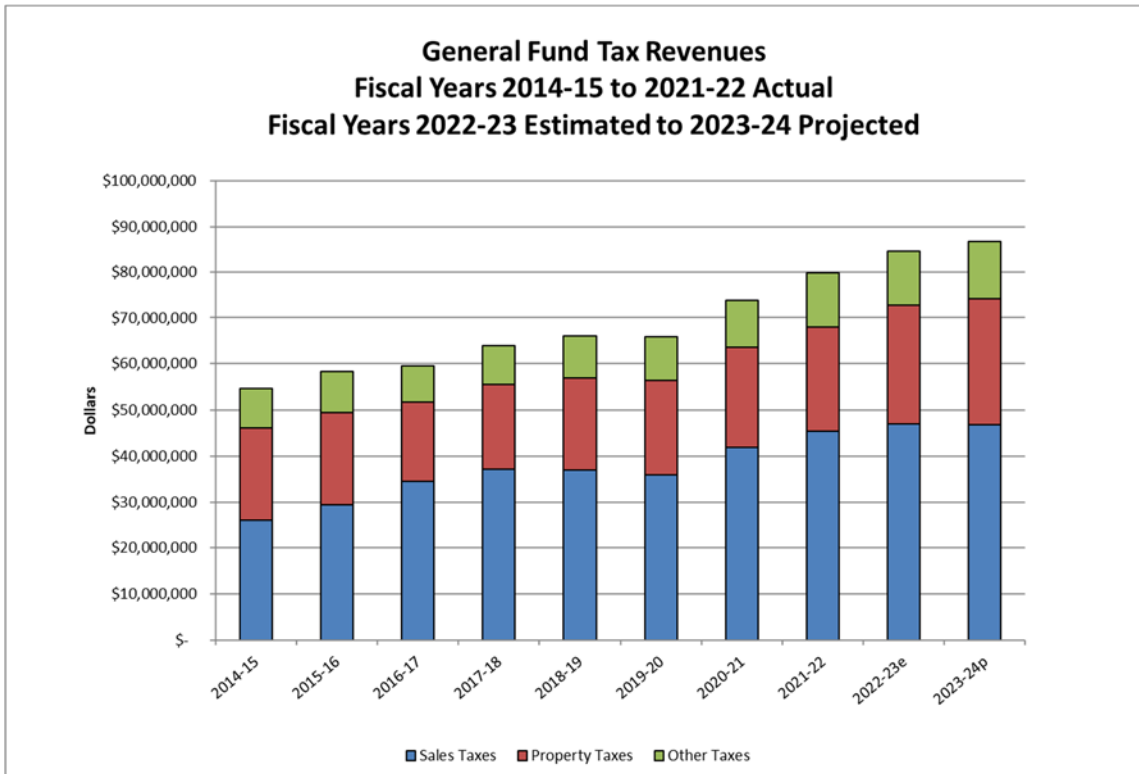
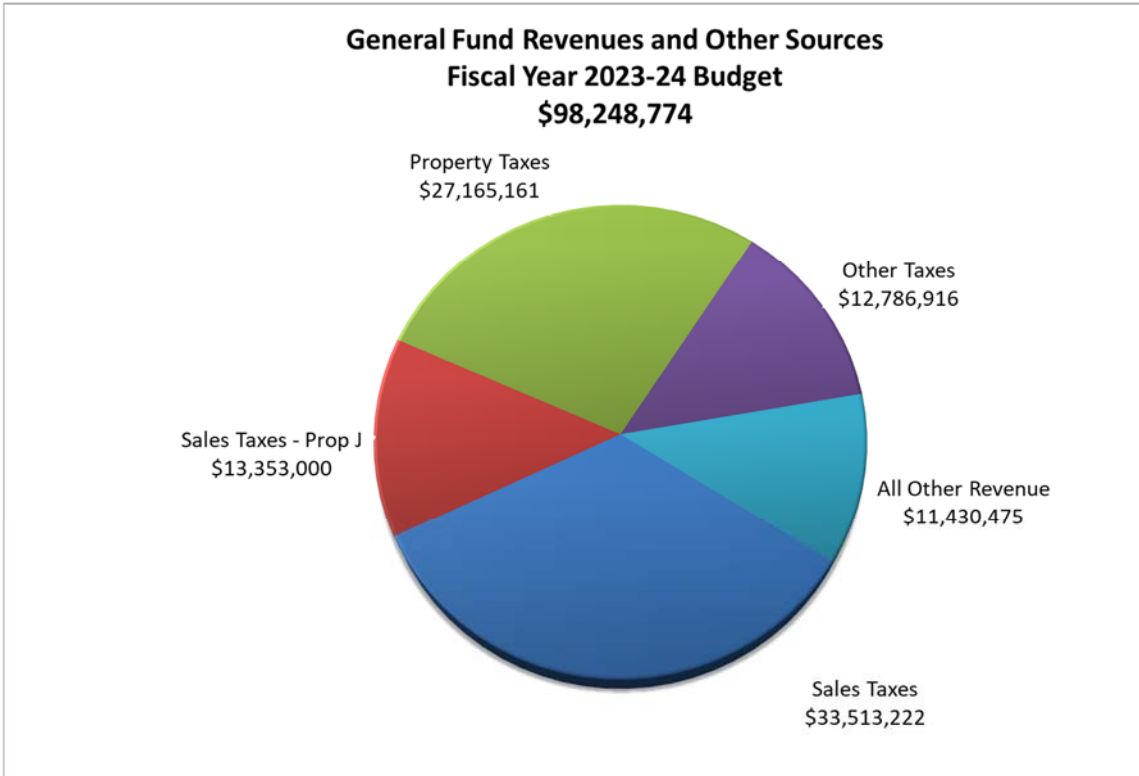
**General Fund Expenditures By Type
Fiscal Year 2023-2024 Budget**



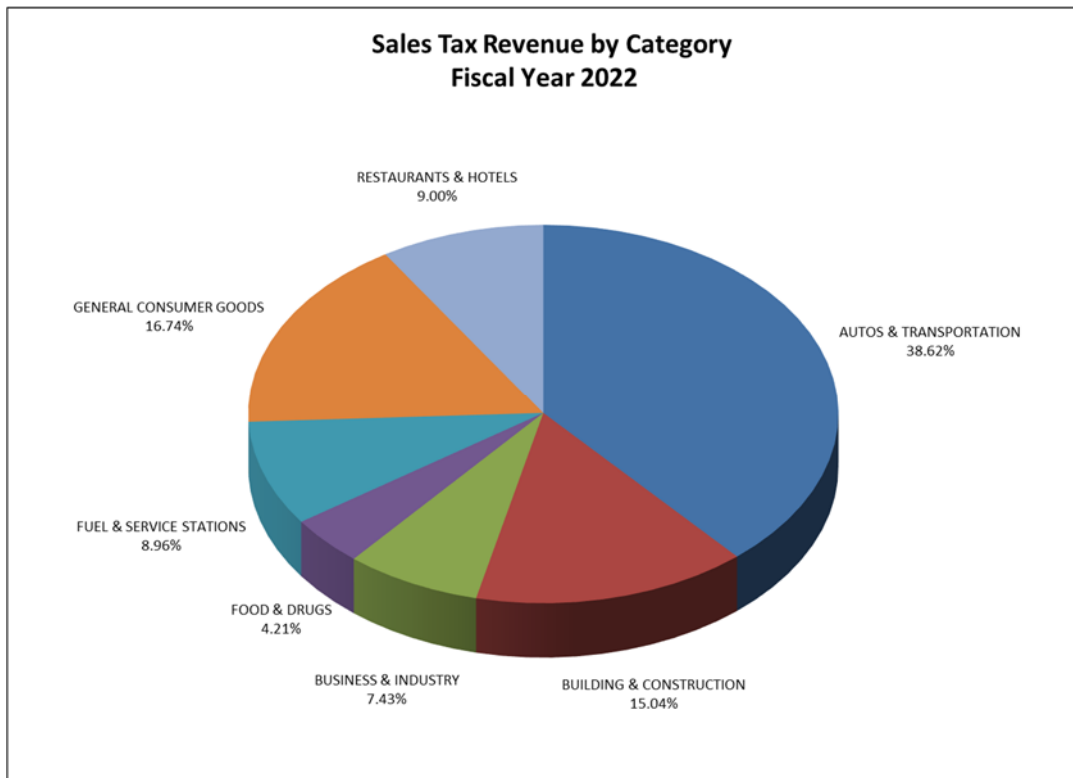
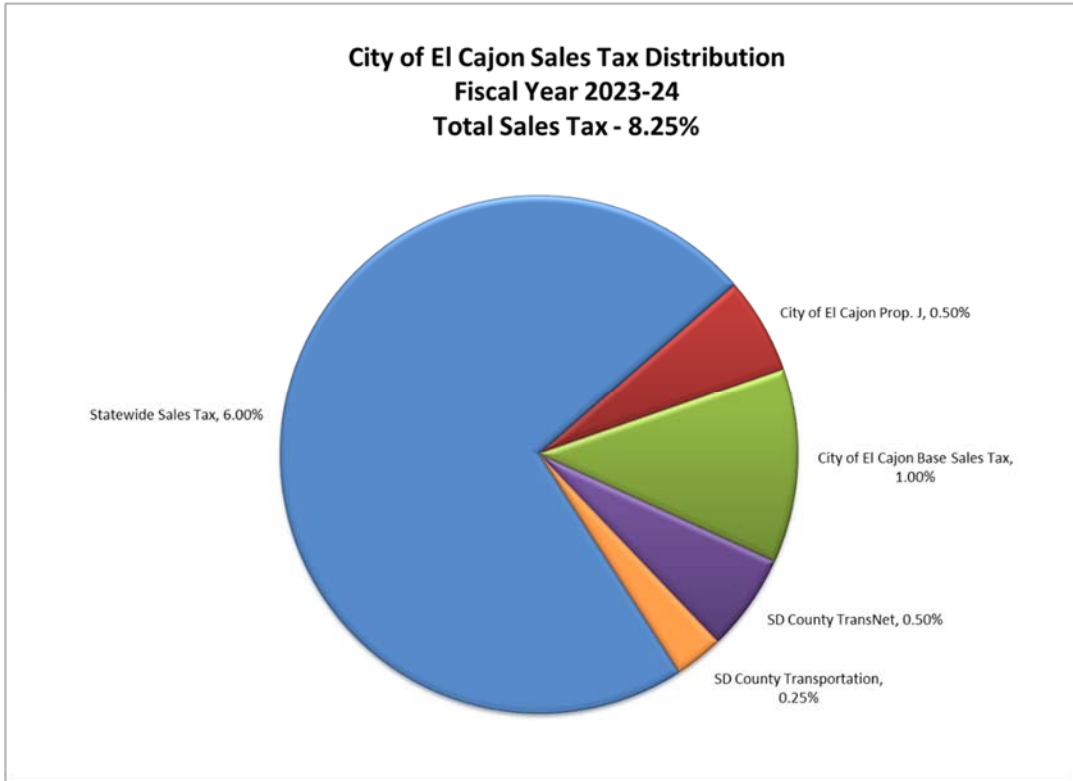
**General Fund
Expenditures Net of Fees (Tax Support Usage)
Fiscal Year 2023-24 Budget**



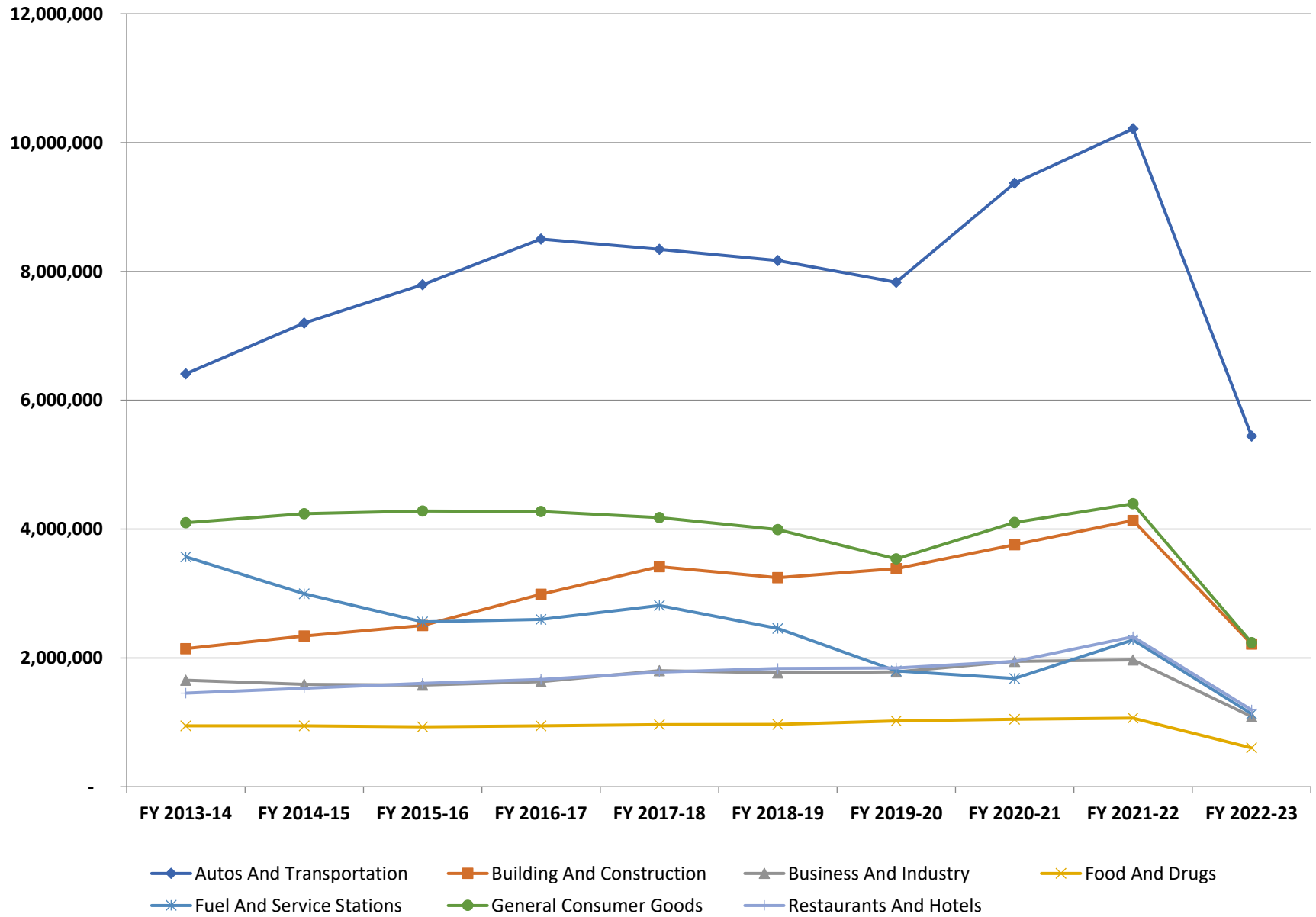
City of El Cajon
Budget Summaries
 Fiscal Year 2023 – 2024 Annual Budget



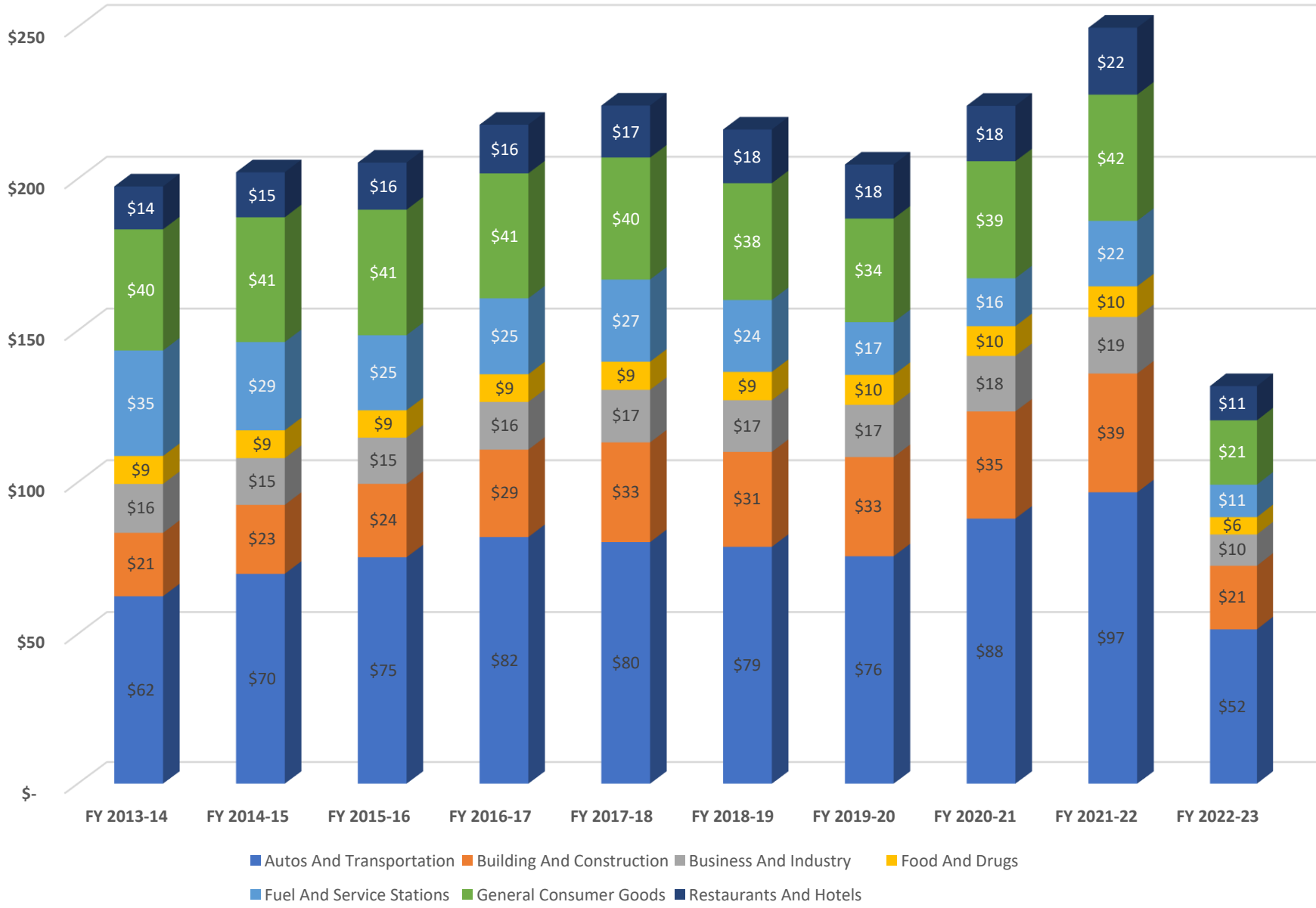
City of El Cajon
Budget Summaries
 Fiscal Year 2023 – 2024 Annual Budget



Annual Sales Tax Revenue by Major Industry Groups

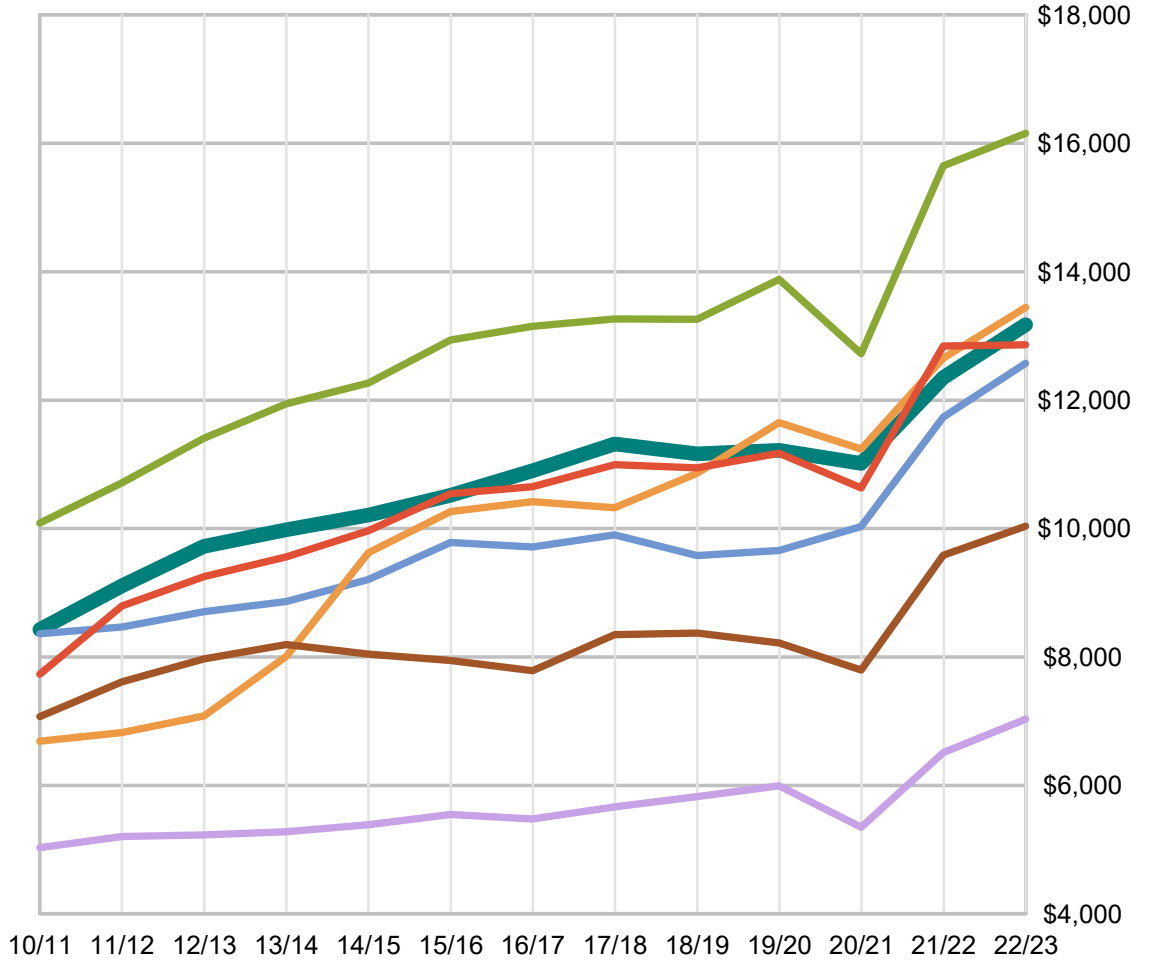


El Cajon Historical Sales Tax Per Capita



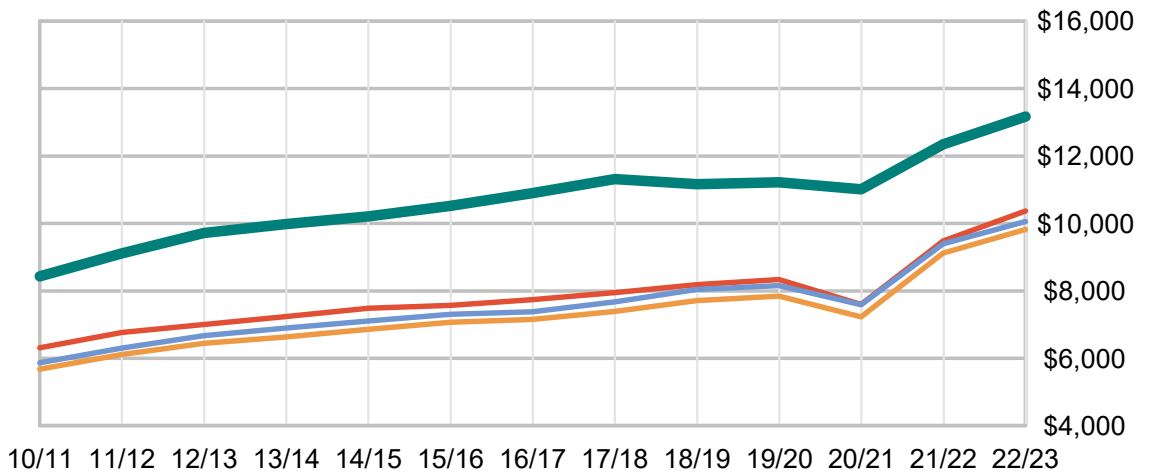
Per Capita Sales

- El Cajon**
Count: 2,644
- La Mesa**
Count: 1,699
- Santee**
Count: 1,341
- National City**
Count: 1,864
- Chula Vista**
Count: 5,282
- Escondido**
Count: 4,024
- San Marcos**
Count: 2,497

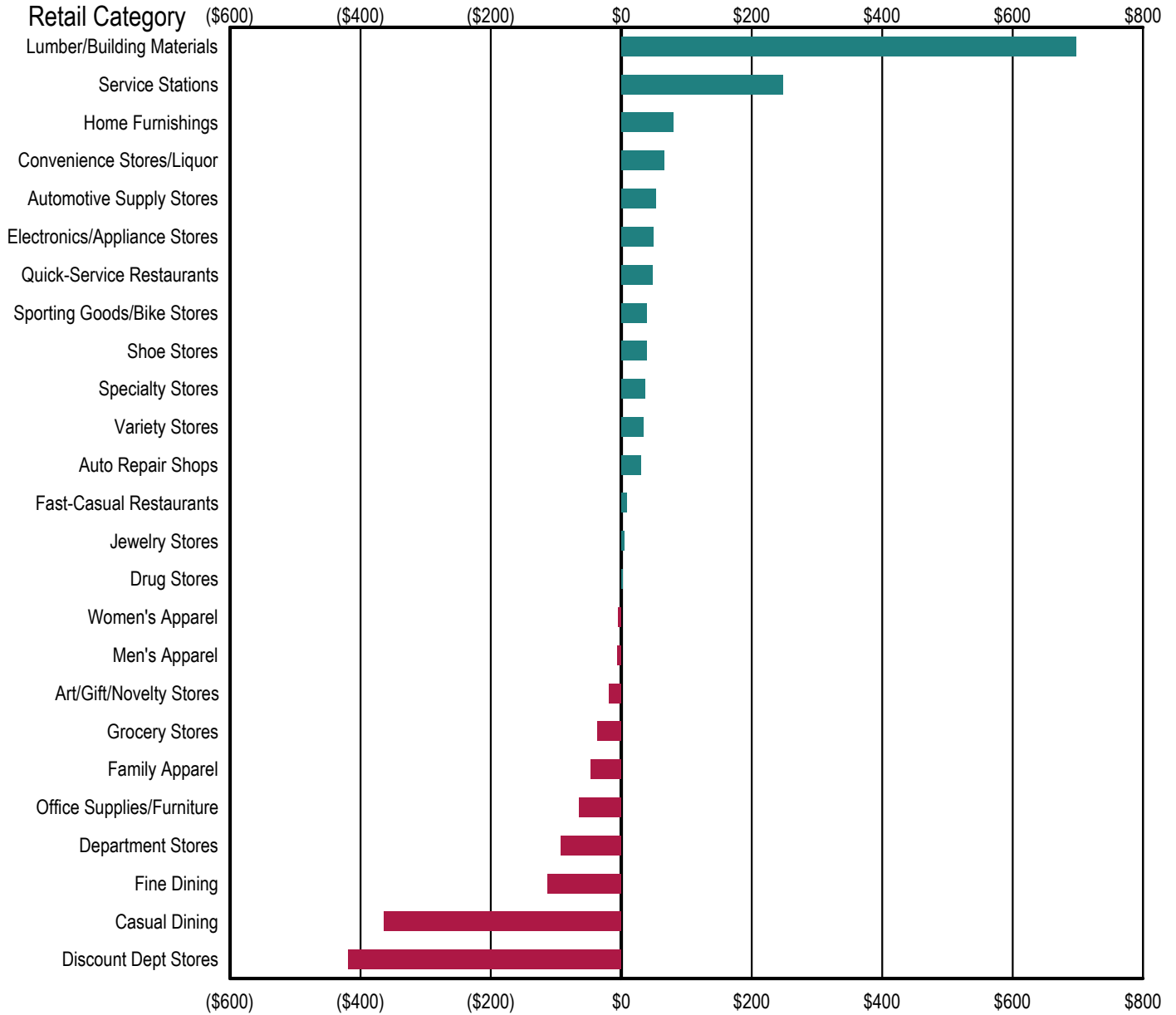


Per Capita Sales

- El Cajon**
- San Diego County**
- Southern California**
- California**



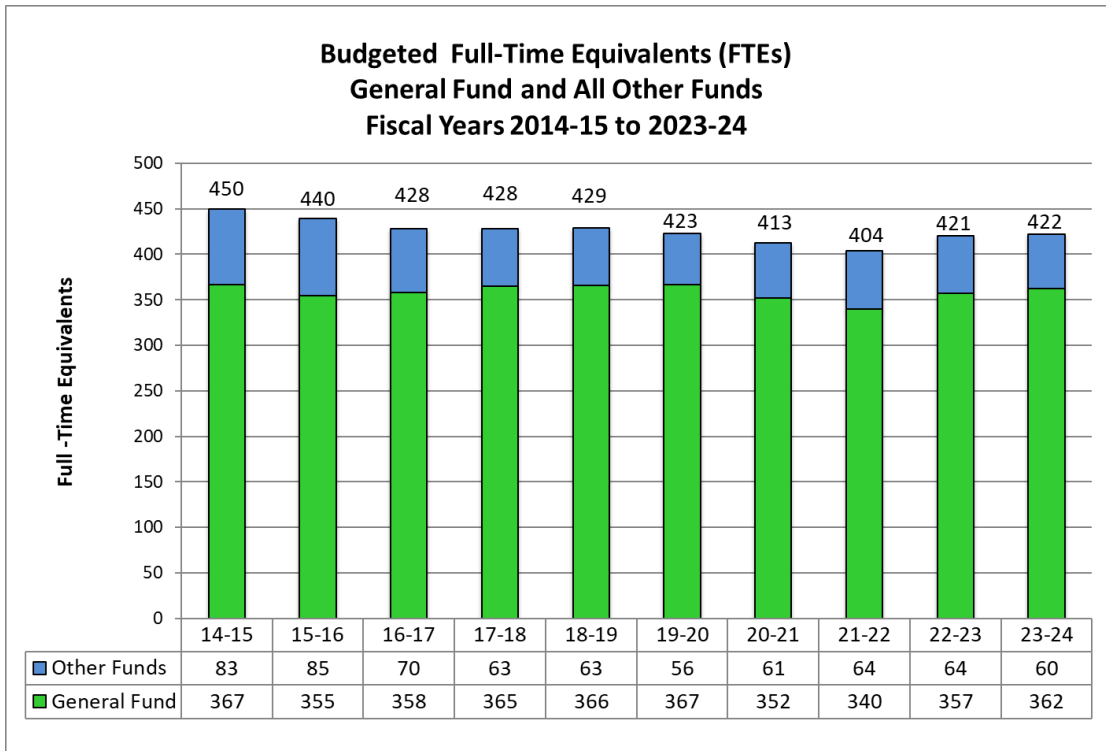
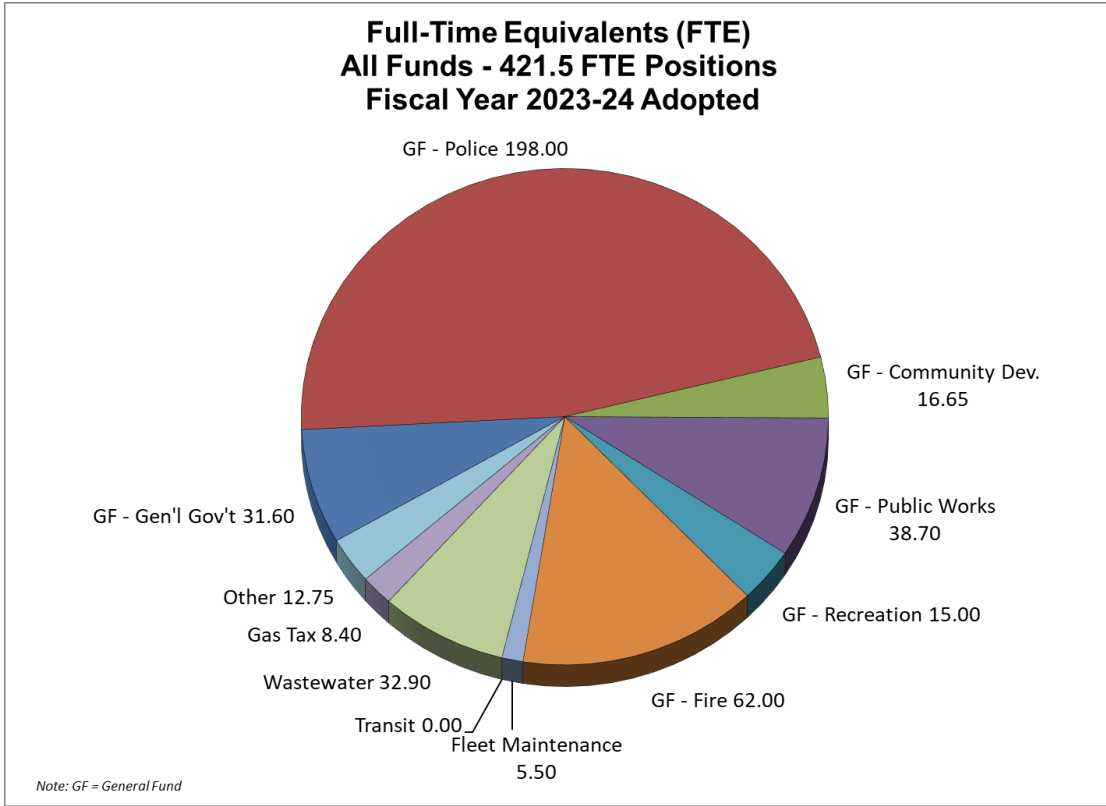
Periods shown reflect the period in which the sales occurred - Point of Sale



The above graph compares **per capita** sales tax generated from targeted retail categories against countywide averages. A **retail surplus** suggests the community is capturing its local market for that category of goods plus attracting shoppers from outside the jurisdiction. A **retail gap** suggests the possibility that residents may have a greater demand for products in the specific category than is being satisfied by local businesses. The information is provided only as a general **starting point** in identifying new opportunities and is solely based on your jurisdiction's population. It is not market specific and does not factor in traffic patterns, demographic characteristics or potential competition within the market area but outside your jurisdiction's boundaries. For a comprehensive and detailed analysis of potential opportunities that your market can support, contact ECONsolutions@hdlcompanies.com



City of El Cajon
Personnel
 Fiscal Year 2023 – 2024 Annual Budget



**CITY OF EL CAJON FISCAL YEAR 2023-2024 BUDGET
BUDGETED POSITIONS BY FUNCTION AND FUNDING SOURCE**

Activity / Position	General Fund	Fleet Maint	Waste-water	Gas Tax	Transit	Other Funding	Total
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GENERAL GOVERNMENT

ACCOUNTANT	2.00	-	-	-	-	-	2.00
ACCOUNTING TECHNICIAN	4.00	-	-	-	-	-	4.00
ADMINISTRATIVE ANALYST	1.00	-	-	-	-	-	1.00
ASSISTANT CITY MANAGER	1.00	-	-	-	-	-	1.00
ASSISTANT TO THE CITY MANAGER	0.60	-	-	-	-	0.40	1.00
BUYER	1.00	-	-	-	-	-	1.00
CITY ATTORNEY	1.00	-	-	-	-	-	1.00
CITY CLERK	1.00	-	-	-	-	-	1.00
CITY MANAGER	1.00	-	-	-	-	-	1.00
CUSTOMER SERVICE REPRESENTATIVE	3.00	-	-	-	-	-	3.00
DEPUTY CITY CLERK	1.00	-	-	-	-	-	1.00
DIRECTOR OF FINANCE	1.00	-	-	-	-	-	1.00
DIRECTOR OF HUMAN RESOURCES	1.00	-	-	-	-	-	1.00
DIRECTOR OF INFORMATION TECHNOLOGIES		-	-	-	-	1.00	1.00
EXECUTIVE ASSISTANT TO THE CITY ATTORNEY	1.00	-	-	-	-	-	1.00
EXECUTIVE ASSISTANT TO THE CITY MANAGER	0.60	-	-	-	-	0.40	1.00
FINANCIAL OPERATIONS MANAGER	1.00	-	-	-	-	-	1.00
GEOGRAPHIC INFO SYS ANALYST		-	-	-	-	1.00	1.00
GEOGRAPHIC INFO SYS TECHNICIAN		-	-	-	-	1.00	1.00
HUMAN RESOURCES ANALYST	2.00	-	-	-	-	-	2.00
INFORMATION TECHNOLOGIES ANALYST		-	-	-	-	2.00	2.00
INFORMATION TECHNOLOGIES SPECIALIST		-	-	-	-	2.00	2.00
MANAGEMENT ANALYST	0.40	-	-	-	-	0.60	1.00
MANAGEMENT ASSISTANT	1.00	-	-	-	-	-	1.00
MARKETING AND ENGAGEMENT MANAGER	1.00	-	-	-	-	-	1.00
NETWORK ADMINISTRATOR		-	-	-	-	2.00	2.00
PURCHASING AGENT	1.00	-	-	-	-	-	1.00
SENIOR ACCOUNTANT	2.00	-	-	-	-	-	2.00
SENIOR ACCOUNTING TECHNICIAN	1.00	-	-	-	-	-	1.00
SENIOR HUMAN RESOURCE ANALYST	1.00	-	-	-	-	-	1.00
SENIOR MANAGEMENT ANALYST	1.00	-	-	-	-	-	1.00
TOTAL	31.60	-	-	-	-	10.40	42.00

PUBLIC SAFETY

POLICE DEPARTMENT

ADMINISTRATIVE SECRETARY	1.00	-	-	-	-	-	1.00
COMMUNICATIONS CENTER MANAGER	1.00	-	-	-	-	-	1.00
CONFIDENTIAL SECRETARY	1.00	-	-	-	-	-	1.00
CRIME ANALYST	1.00	-	-	-	-	-	1.00
CRIME LAB MANAGER	1.00	-	-	-	-	-	1.00
EXECUTIVE ASST TO POLICE CHIEF	1.00	-	-	-	-	-	1.00
FORENSIC EVIDENCE TECHNICIAN	3.00	-	-	-	-	-	3.00
LATENT PRINT EXAMINER	1.00	-	-	-	-	-	1.00
MANAGEMENT ANALYST	1.00	-	-	-	-	-	1.00
MANAGEMENT ASSISTANT	1.00	-	-	-	-	-	1.00
PARKING ENFORCEMENT OFFICER	1.00	-	-	-	-	-	1.00
POLICE CAPTAIN	2.00	-	-	-	-	-	2.00
POLICE CHIEF	1.00	-	-	-	-	-	1.00
POLICE CORPORAL	5.00	-	-	-	-	-	5.00
POLICE DISPATCHER	12.00	-	-	-	-	-	12.00
POLICE LIEUTENANT	7.00	-	-	-	-	-	7.00
POLICE OFFICER	103.00	-	-	-	-	-	103.00
POLICE RECORDS MANAGER	1.00	-	-	-	-	-	1.00
POLICE RECORDS SPECIALIST	11.00	-	-	-	-	-	11.00
POLICE RECORDS SUPERVISOR	2.00	-	-	-	-	-	2.00
POLICE SERGEANT	18.00	-	-	-	-	-	18.00
POLICE SERVICES OFFICER	8.00	-	-	-	-	-	8.00
POLICE SERVICES OFFICER II	2.00	-	-	-	-	-	2.00
PROPERTY CLERK	3.00	-	-	-	-	-	3.00
PUBLIC SAFETY COMMUNICATIONS OPERATOR	4.00	-	-	-	-	-	4.00
SECRETARY	1.00	-	-	-	-	-	1.00

**CITY OF EL CAJON FISCAL YEAR 2023-2024 BUDGET
BUDGETED POSITIONS BY FUNCTION AND FUNDING SOURCE**

Activity / Position	General Fund	Fleet Maint	Waste-water	Gas Tax	Transit	Other Funding	Total
SENIOR MANAGEMENT ANALYST	1.00	-	-	-	-	-	1.00
SUPERVISING POLICE DISPATCHER	4.00	-	-	-	-	-	4.00
TOTAL POLICE	198.00	-	-	-	-	-	198.00

FIRE DEPARTMENT

ADMINISTRATIVE SECRETARY	1.00	-	-	-	-	-	1.00
DEPUTY FIRE CHIEF	1.00	-	-	-	-	-	1.00
FIRE BATTALION CHIEF	4.00	-	-	-	-	-	4.00
FIRE CAPTAIN	15.00	-	-	-	-	-	15.00
FIRE DIVISION CHIEF	1.00	-	-	-	-	-	1.00
FIRE ENGINEER	15.00	-	-	-	-	-	15.00
FIRE INSPECTOR I / II	2.00	-	-	-	-	-	2.00
GEOGRAPHIC INFO SYS TECHNICIAN	1.00	-	-	-	-	-	1.00
PARAMEDIC FIREFIGHTER	21.00	-	-	-	-	-	21.00
SENIOR MANAGEMENT ANALYST	1.00	-	-	-	-	-	1.00
TOTAL FIRE	62.00	-	-	-	-	-	62.00

TOTAL ALL PUBLIC SAFETY	260.00	-	-	-	-	-	260.00
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PUBLIC WORKS

ASSISTANT ENGINEER	1.45	-	0.90	0.65	-	-	3.00
ASSOCIATE ENGINEER	3.70	-	2.95	0.35	-	-	7.00
CITY ENGINEER/DEPUTY DIRECTOR OF PUBLIC WKS	0.80	-	0.20	-	-	-	1.00
CITY TRAFFIC ENGINEER	1.00	-	-	-	-	-	1.00
CODE COMPLIANCE OFFICER	-	-	1.00	-	-	-	1.00
CUSTOMER SERVICE REPRESENTATIVE	-	-	1.00	-	-	-	1.00
DEPUTY DIRECTOR OF PUBLIC WORKS	0.20	-	0.60	0.20	-	-	1.00
DIRECTOR OF PUBLIC WORKS	0.30	-	0.50	0.20	-	-	1.00
EQUIPMENT MECHANIC	-	3.00	-	-	-	-	3.00
FACILITIES TECHNICIAN	6.00	-	-	-	-	-	6.00
FLEET MANAGER	-	1.00	-	-	-	-	1.00
FLEET SPECIALIST	-	0.50	-	-	-	-	0.50
LEAD EQUIPMENT MECHANIC	-	1.00	-	-	-	-	1.00
LEAD FACILITIES TECHNICIAN	1.00	-	-	-	-	-	1.00
MAINTENANCE SUPERVISOR	1.40	-	1.10	0.50	-	-	3.00
MANAGEMENT ANALYST	0.30	-	0.65	0.05	-	-	1.00
MANAGEMENT ASSISTANT	0.20	-	0.65	0.15	-	-	1.00
OPERATIONS MANAGER	1.50	-	1.30	0.20	-	-	3.00
PRINCIPAL CIVIL ENGINEER	0.40	-	1.50	0.10	-	-	2.00
PROJECT ASSISTANT	1.90	-	0.90	0.20	-	-	3.00
PUB WKS EQUIPMENT OPERATOR	2.85	-	7.10	3.05	-	-	13.00
PUB WKS MAINT CREW LEADER	0.90	-	2.10	1.00	-	-	4.00
PUB WKS INSPECTOR	1.45	-	0.40	0.15	-	-	2.00
PUB WKS MAINT WORKER TRAINEE / 1 / 2	6.90	-	7.10	1.00	-	-	15.00
SENIOR ENGINEERING TECHNICIAN	2.95	-	1.50	0.55	-	-	5.00
SENIOR MANAGEMENT ANALYST	0.60	-	1.35	0.05	-	-	2.00
SENIOR PUB WKS MAINT WORKER	2.90	-	0.10	-	-	-	3.00
TOTAL	38.70	5.50	32.90	8.40	-	-	85.50

RECREATION

ASSISTANT PARKS & RECREATION SUPERVISOR	2.25	-	-	-	-	0.75	3.00
DIRECTOR OF PARKS & RECREATION	1.00	-	-	-	-	-	1.00
MANAGEMENT ANALYST	1.00	-	-	-	-	-	1.00
PARKS & RECREATION MANAGER	3.00	-	-	-	-	-	3.00
PARKS & RECREATION SUPERVISOR	7.75	-	-	-	-	0.25	8.00
TOTAL	15.00	-	-	-	-	1.00	16.00

**CITY OF EL CAJON FISCAL YEAR 2023-2024 BUDGET
BUDGETED POSITIONS BY FUNCTION AND FUNDING SOURCE**

Activity / Position	General Fund	Fleet Maint	Waste-water	Gas Tax	Transit	Other Funding	Total
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COMMUNITY DEVELOPMENT and HOUSING

ADMINISTRATIVE SECRETARY	1.75	-	-	-	-	0.25	2.00
ASSOCIATE PLANNER	1.00	-	-	-	-	-	1.00
BUILDING INSPECTOR	1.00	-	-	-	-	-	1.00
BUILDING OFFICIAL	1.00	-	-	-	-	-	1.00
CODE COMPLIANCE OFFICER	2.00	-	-	-	-	-	2.00
CUSTOMER SERVICE REPRESENTATIVE	2.00	-	-	-	-	-	2.00
DEPUTY DIRECTOR OF COMMUNITY DEV.	1.00	-	-	-	-	-	1.00
DIRECTOR OF COMMUNITY DEVELOPMENT	1.00	-	-	-	-	-	1.00
HOUSING MANAGER	0.70	-	-	-	-	0.30	1.00
HOUSING SPECIALIST	0.20	-	-	-	-	0.80	1.00
JUNIOR PLANNER	1.00	-	-	-	-	-	1.00
PLANS EXAMINER	1.00	-	-	-	-	-	1.00
SENIOR BUILDING INSPECTOR	1.00	-	-	-	-	-	1.00
SENIOR PLANNER	1.00	-	-	-	-	-	1.00
SUPV BUILDING & FIRE SAFETY INSPECTOR	1.00	-	-	-	-	-	1.00
TOTAL	16.65	-	-	-	-	1.35	18.00

TOTAL FUNDED FTE ALL FUNDS	361.95	5.50	32.90	8.40	-	12.75	421.50
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The City utilizes part-time staff to provide a variety of services. Funding for paid internships and other part-time positions is allocated in individual General and Non-General Fund department budgets. This allows the departments to hire the appropriate number of part-time employees within the confines of their respective budget allocations. They are not considered full-time employees (FTEs) and are not recognized as such in the budget.

FUNDED PART-TIME POSITIONS (Not included in FTE count above)

Activity / Position	General Fund	Fleet Maint	Waste-water	Gas Tax	Transit	Other Funding	Total
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ADMINISTRATIVE INTERN - CITY MANAGER	0.10	-	-	-	-	0.40	0.50
ADMINISTRATIVE INTERN - FINANCE	0.50	-	-	-	-	-	0.50
ADMINISTRATIVE INTERN - IT	-	-	-	-	-	2.00	2.00
ADMINISTRATIVE INTERN - PUBLIC WORKS	-	-	0.50	-	-	-	0.50
PUBLIC SAFETY AIDE - POLICE	1.00	-	-	-	-	-	1.00
RECREATION SPECIALISTS (I-V)-RECREATION	18.50	-	-	-	-	9.50	28.00

Compensation Plan
Effective 6/24/23 (PPE 7/14/23)

CLASSIFICATION TITLE	HOURLY RATE Step 1	to	HOURLY RATE Step 5	BARGAINING GROUP
ACCOUNTANT	\$34.34		\$41.74	MMA
ACCOUNTING TECH	\$25.09		\$30.50	MEA
ADMIN ANALYST	\$35.50		\$43.15	CONF
ADMIN INTERN	\$18.53		\$20.45	PST
ADMIN SECRETARY	\$25.97		\$31.57	MEA
ASSOCIATE ENGNR	\$46.92		\$57.03	MMA
ASSOCIATE PLANN	\$37.52		\$45.61	MEA
ASST CTY MANAGER	\$104.98		\$127.60	XMGT
ASST ENGINEER	\$40.88		\$49.69	MMA
ASST PLANNER	\$31.83		\$38.73	MEA
ASST REC SUP	\$25.97		\$31.57	MEA
ASST TO CITY MGR	\$55.14		\$67.02	UNRE
BAT CHIEF (112 HRS)	\$46.87		\$56.97	FCBC
BAT CHIEF (80 HRS)	\$65.53		\$79.65	FCBC
BLDG. INSPECTOR	\$33.76		\$41.03	MEA
BUILDING OFFICER	\$64.09		\$77.90	UNRE
BUYER	\$28.85		\$35.06	MEA
CITY ATTORNEY	Annual		\$186,194.84	CONTRACT
CITY CLERK	\$63.64		\$77.36	XMGT
CITY ENG/DEP DIR PW	\$71.63		\$87.06	UNRE
CITY MANAGER	Annual		\$313,825.20	CONTRACT
CODE COMPLIANCE	\$30.46		\$37.02	MEA
COMM MANAGER	\$49.76		\$60.49	MMA
CONF SECRETARY	\$27.46		\$33.38	CONF
CRIME ANALYST	\$31.52		\$38.31	MEA
CRIME LAB MNGR	\$49.78		\$60.50	MMA
CSTMR SRVC REP	\$19.89		\$24.18	MEA
DEP CITY CLRK	\$37.57		\$45.66	UNRE
DEP DIR CM	\$70.07		\$85.18	UNRE
DEP DIR PW	\$66.27		\$80.55	UNRE
DEP DIR PW SPC PRJ	\$65.88		\$80.07	UNRE
DEP FIRE MARSH	\$39.86		\$48.45	MEA
DIR COMM DEV	\$86.11		\$104.67	XMGT
DIR FINANCE	\$83.65		\$101.68	XMGT
DIR HR	\$83.60		\$101.62	XMGT
DIR INFO TECH	\$81.42		\$98.96	XMGT
DIR OF PW	\$86.27		\$104.86	XMGT
DIR PARKS & REC	\$84.05		\$102.16	XMGT
ENG TEHCH	\$31.36		\$38.12	MEA
EQUIPMENT MECH	\$29.06		\$35.32	MEA
EX ASSIST CM	\$35.18		\$42.76	CONF
EX ASSIST PD	\$35.18		\$42.76	CONF
EX ASST ATTY	\$35.18		\$42.76	CONF
FACILITIES MGR	\$53.05		\$64.59	MMA
FACILITIES TECH	\$24.60		\$29.90	MEA

Compensation Plan
Effective 6/24/23 (PPE 7/14/23)

CLASSIFICATION TITLE	HOURLY RATE Step 1	to	HOURLY RATE Step 5	BARGAINING GROUP
FIN OPS MNGR	\$60.58		\$73.63	UNRE
FIRE CAP (112 HRS)	\$37.17		\$45.19	FCBC
FIRE CHIEF	\$96.27		\$117.02	XMGT
FIRE DIV CHF	\$71.44		\$86.83	UNRE
FIRE ENGINEER	\$32.26		\$39.21	PFF
FIRE INSPEC I	\$30.60		\$37.20	MEA
FIRE INSPEC II	\$33.67		\$40.93	MEA
FIRE MARSHALL	\$63.76		\$77.46	MMA
FLEET MANAGER	\$44.86		\$54.53	MMA
FLEET SPCLST	\$21.77		\$26.46	MEA
FRNSC EVDNC TCH	\$32.78		\$39.84	MEA
FRNSC LTNT PRINT EXM	\$40.18		\$48.84	MEA
GIS ANALYST	\$35.72		\$43.41	MMA
GIS TECHNICIAN	\$28.72		\$34.90	MEA
HOUSING MANGER	\$53.54		\$65.08	MMA
HOUSING SPECIAL	\$35.37		\$42.99	MMA
HR ANANLYST	\$41.83		\$50.84	UNRE
INFO TECH ANLST	\$39.47		\$47.98	UNRE
IT SPECIALIST	\$30.61		\$37.20	CONF
JR ENGINEER	\$36.25		\$44.06	MMA
JUNIOR PLANNER	\$28.00		\$34.03	MEA
LEAD EQUPT MECH	\$31.05		\$37.74	MEA
LEAD FAC TECH	\$29.57		\$35.94	MEA
MAINTENANCE SUP	\$35.44		\$43.08	MMA
MNGMNT ANLT HR/CM	\$40.32		\$49.01	UNRE
MNGMNT ANLYST	\$36.58		\$44.46	MMA
MNGMNT ASST	\$31.07		\$37.76	MMA
MNGMNT ASST II	\$32.62		\$39.65	MMA
MRKTNG ENG MGR	\$60.58		\$73.63	UNRE
NETWORK ADMIM	\$45.33		\$55.10	UNRE
OPS MANAGER	\$53.05		\$64.49	MMA
PARA/FIRE	\$30.72		\$37.34	PFF
PARA/FIRE (80 HRS)	\$43.00		\$52.27	PFF
PARKING ENF OFFICE	\$24.85		\$30.22	MEA
PLANNING MNGR	\$54.37		\$66.09	UNRE
PLANS EXAMINER	\$37.23		\$45.26	MEA
POL DISPATCH I	\$29.57		\$35.94	MEA
POL DISPATCH II	\$34.26		\$41.64	MEA
POL LIEUTENANT	\$71.46		\$86.86	PMG
POL RECORDS MNG	\$43.24		\$52.56	MMA
POL RECORDS SPC	\$20.83		\$25.32	MEA
POL RECORDS SUP	\$26.28		\$31.94	MEA
POL SRVCS OFF I	\$27.88		\$33.89	MEA
POL SRVCS OFFII	\$29.29		\$35.60	MEA
POLICE CAPTAIN	\$82.04		\$99.72	PMG

**Compensation Plan
Effective 6/24/23 (PPE 7/14/23)**

CLASSIFICATION TITLE	HOURLY RATE Step 1	to	HOURLY RATE Step 5	BARGAINING GROUP
POLICE CHIEF	\$117.88		\$143.29	XMGT
POLICE CORPORAL	\$44.89		\$54.57	POA
POLICE OFFICER	\$42.74		\$51.95	POA
POLICE RECRUIT	\$34.76		\$42.25	UGEN
POLICE SERGEANT	\$51.87		\$63.05	POA
PRIN CIVIL ENG	\$63.62		\$77.33	MMA
PRKS REC MNGR	\$52.92		\$64.33	UNRE
PROJ ASSISTANT	\$31.36		\$38.12	MEA
PROPERTY CLERK	\$22.86		\$27.79	MEA
PS SFTY COMM OP	\$22.75		\$27.65	MEA
PUB SAFETY AIDE	\$17.10		\$18.87	PST
PURCHASING AGNT	\$42.94		\$52.20	MMA
PW CREW LEADER	\$29.14		\$35.42	MEA
PW EQUIPMENT OP	\$27.61		\$33.56	MEA
PW INSPECTOR	\$34.25		\$41.63	MEA
PW MAINT WKR I	\$20.28		\$24.65	MEA
PW MAINT WKR II	\$22.37		\$27.19	MEA
REC SPCLST I	\$17.10		\$18.87	PST
REC SPCLST II	\$19.31		\$21.32	PST
REC SPCLST III	\$21.83		\$24.09	PST
REC SPCLST IV	\$24.66		\$27.22	PST
REC SPECIAL V	\$27.88		\$30.78	PST
REC SRV SUPV	\$32.29		\$39.25	MEA
SECRETARY	\$19.31		\$23.47	MEA
SENIOR BUYER	\$31.83		\$38.73	MEA
SENIOR PLANNER	\$46.95		\$57.07	MMA
SR H/R ANLST	\$53.16		\$64.61	UNRE
SR ACCOUNTANT	\$46.38		\$56.37	MMA
SR ACCT TECH	\$28.78		\$34.99	CONF
SR BUILD INSPEC	\$35.80		\$43.52	MEA
SR ENGINEER TEC	\$37.24		\$45.26	MEA
SR MGMNT ANLYST	\$44.89		\$54.56	MMA
SR MNG ANLST (Conf)	\$47.15		\$57.31	UNRE
SR PW MAINT WRK	\$26.40		\$32.08	MEA
SUP BUILD INSPE	\$38.35		\$46.62	MEA
SUP POL DISPAT	\$40.89		\$49.70	MEA
SUPV ENG TECH	\$40.99		\$49.89	MEA
TRAFFIC ENGR	\$66.71		\$81.08	MMA
WEED ABATEMENT	\$28.36		\$31.30	PST

PART-TIME/TEMPORARY PERSONNEL REQUEST FISCAL YEAR 2023-24

ACTIVITY: Internship Program / Other Non-Recreation PT

ACTIVITY NO: Various

<u>Requesting Department</u>	<u>Hourly Rate</u>	<u>FTE Equivalent</u>
ADMINISTRATIVE INTERNS:		
City Manager	\$18.53 - \$20.45	.10
Finance	\$18.53 - \$20.45	.50
Self-Insurance	\$18.53 - \$20.45	.40
Wastewater	\$18.53 - \$20.45	.50
Information Technology	\$18.53 - \$20.45	2.0
OTHER PART-TIME POSITIONS (NON-RECREATION)		
Police – Public Safety Aide	\$21.77 - \$26.46	1.0

The City's Internship Program allows individuals to serve local government in various capacities so that they obtain the practical skills necessary for possible careers in the public sector. The internships are both paid and unpaid (usually for college credit). The individuals selected may be assigned basic technical tasks and administrative assignments that expose them to the operations of full-service local government.

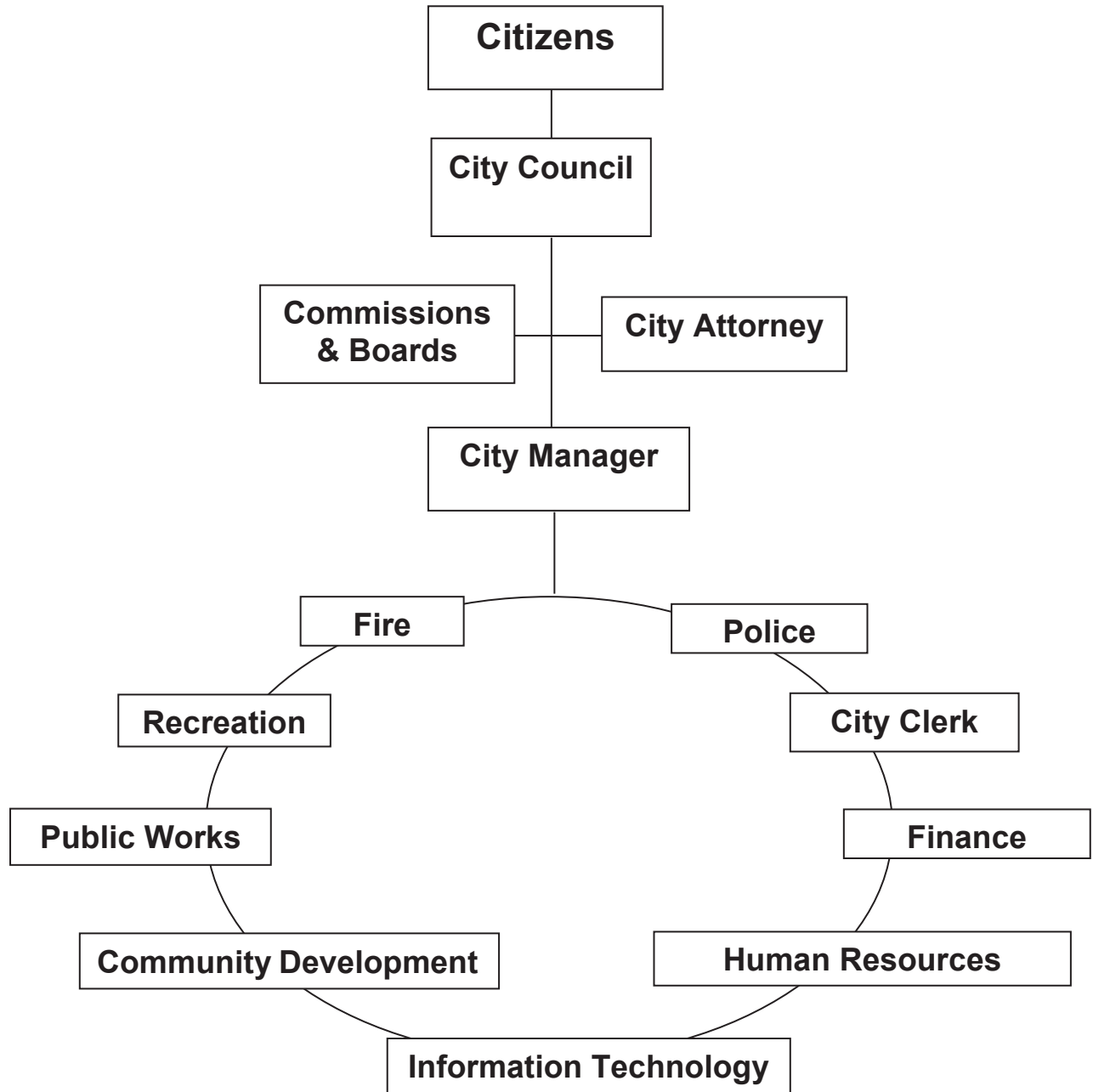
The City's interns are selected to work for one or more departments for the duration of their internships. They receive no employee benefits other than their pay except those required by law (i.e. Medicare, PST, worker's compensation, sick leave, etc). Recent interns have assisted in the Community Development, Public Works, Human Resources, and Finance departments. They provide service to the department(s) and, in turn, receive valuable work experience and an invaluable introduction to public sector. Frequently, they are enrolled in Political Science, Public Administration or Accounting programs at local universities.

Funding for paid internships is allocated in individual General and Non-General Fund department budgets. This allows the departments to hire the appropriate number of interns within the confines of their respective budget allocations. The interns are not considered full-time employees (FTEs) and are not recognized as such in the budget.

Requests for interns in Finance, Human Resources, Community Development, Engineering, and Wastewater were made this Fiscal Year. Individual intern requests and number of annual hours, although less than 1,000, is at the discretion and approval of the City Manager.

CITY OF EL CAJON

FY 2023-24



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget



General Government and Support is the group of departments that manages, directs, and administers the general operation of the City of El Cajon. Each of the following departments are discussed in this section.

City Council
City Manager
City Attorney
City Clerk
Human Resources
Finance
Information Technology

City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget

CITY COUNCIL

Mission Statement:

The Mission of the City Council is to lead the City of El Cajon in providing municipal government services, enact reasonable policies, and meet the needs of the community in an unobtrusive, yet effective manner in order to preserve the rights of all while promoting the majority interest; and to serve all residents of the City of El Cajon by being accessible and open in gathering public input and initiating laws, programs and services that respond to the community's needs.

Description:

The City Council is comprised of five members including the Mayor, whom is elected at large, while the four Council Members are elected by district. All serve overlapping four-year terms. The Mayor is the presiding officer of the City Council, Successor Agency to the El Cajon Redevelopment Agency and the El Cajon Housing Authority. Annually, the City Council chooses one of its members to serve as the Mayor Pro Tempore. The City Council is accountable to the residents of El Cajon for all public services and programs provided by City staff. The City Council serves as the City's policy-making body, enacting all ordinances, approving all resolutions and taking action on all municipal matters involving policy decisions and leadership. The City Council appoints the City Manager, the City Attorney, and ratifies the appointment of all advisory board and commission members. The City Council also serves as the Successor Agency to the El Cajon Redevelopment Agency and the El Cajon Housing Authority and appoints the members of City commissions, committees and advisory boards. The City Council represents the City at special events, works closely with state and federal legislators to inform them of the needs in this community, and is a conduit providing the people of the community with a voice in local government.

Goals:

- To ensure that municipal services are provided in the most efficient, effective and responsive manner possible to meet the needs and desired service levels of the community.
- To provide an open forum for direct public input and an avenue for resolving community concerns.
- To ensure that the City maintains a fiscally sound operating budget.
- To actively promote the City of El Cajon by attending community functions and other public events.
- To represent the interests of the City on various commissions, boards and committees serving the entire San Diego region.
- To maintain close working relationships with state and federal legislators to foster the interests of the City of El Cajon.
- Provide timely and accurate responses to the public when information or intervention is requested.
- To encourage and recruit new business to El Cajon and promote and assist existing businesses.
- To support the ongoing development of Downtown El Cajon.
- To continue to enhance the quality of life through increased and improved public safety services.

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

CITY COUNCIL

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Mayor & City Council	475,581	540,745	602,732	553,338	600,636
Contingency / Contributions	6,500	25,000	45,000	45,000	25,000
GENERAL FUND TOTAL	482,081	565,745	647,732	598,338	625,636

CITY COUNCIL

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Councilmembers	4.00	4.00	4.00	4.00	4.00
Mayor	1.00	1.00	1.00	1.00	1.00
General Fund Total	5.00	5.00	5.00	5.00	5.00

CITY COUNCIL

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
DONATIONS - 6020	-	-	-	-	-
MISC REIMB. - 6520	-	500	-	-	-
GENERAL FUND TOTAL	-	500	-	-	-

CITY COUNCIL

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	272,048	282,812	331,548	322,878	318,572
MAT'L, SVC & SUPPLIES	210,033	258,769	294,807	254,084	285,007
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	24,164	21,377	21,377	22,057
TOTAL	482,081	565,745	647,732	598,338	625,636



City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

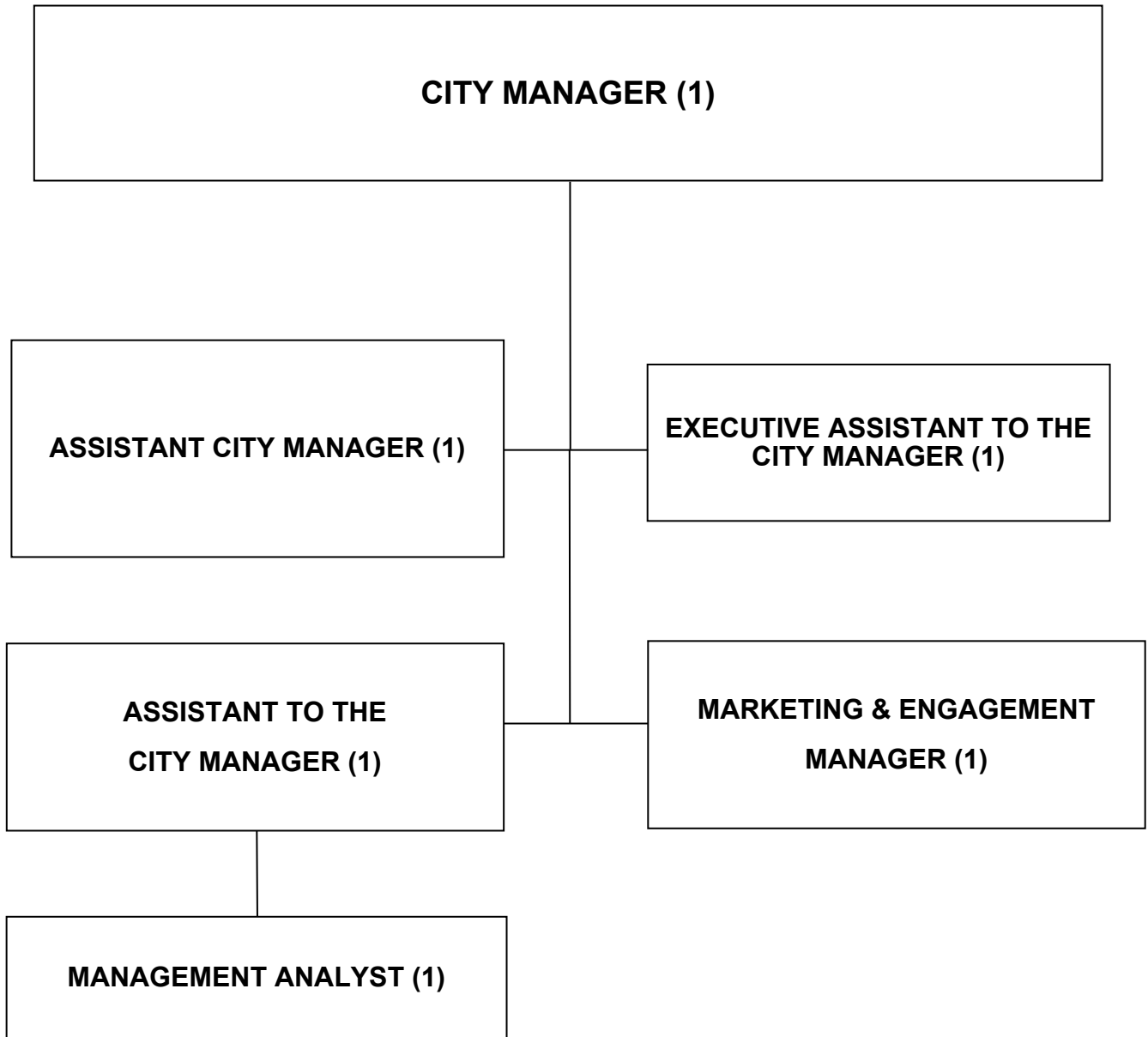
MAYOR & CITY COUNCIL

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	272,048	282,812	331,548	322,878	318,572
MAT'L, SVC & SUPPLIES	203,533	233,769	249,807	209,084	260,007
CAPITAL OUTLAY	-	-	-		
OTHER FINANCING USES	-	24,164	21,377	21,377	22,057
TOTAL	<u>475,581</u>	<u>540,745</u>	<u>602,732</u>	<u>553,338</u>	<u>600,636</u>

CONTINGENCY / CONTRIBUTIONS

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	6,500	25,000	45,000	45,000	25,000
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>6,500</u>	<u>25,000</u>	<u>45,000</u>	<u>45,000</u>	<u>25,000</u>

**DEPARTMENT OF THE CITY MANAGER
FY2023-2024**



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget

CITY MANAGER'S OFFICE

Mission Statement:

The mission of the City Manager's Office is to support the City Council's goals and objectives through appointing and developing staff, implementing policies and procedures that efficiently and effectively carry out the City Council's directives, presenting and monitoring a fiscally sound operating budget, recommending for innovations and improvement in the provision of public service, and promoting the City and encouraging citizen engagement. Ultimately, the role of the City Manager's Office is to ensure that the values of the City's organization reflect those of the City Council and the community.

Description:

The City Manager is appointed by, and serves under the direction of, the City Council. The City Manager is the Chief Administrative Officer of the City and is responsible to the City Council for enforcement of the City's ordinances, direction of administrative operations, and provision of technical expertise in deliverance of municipal government services. The City Manager advises the City Council on all legislative and administrative matters, directs and monitors the staff providing service to the public, serves as the City's Affirmative Action Officer, and prepares the annual budget for City Council approval. The City Manager is also the Chief Executive Officer for Successor Agency to the El Cajon Redevelopment Agency and the El Cajon Housing Authority.

The City Manager's Office also directly administers the City's legislative affairs, risk management, leases of City-owned property, and the City's management partnership with Live Nation to operate the Magnolia, the City-owned music venue. Additionally, the City Manager's Office facilitates community engagement, outreach, and communications, which includes the City's social media strategy.

Goals:

- Implement the City Council's Priorities & Goals for 2023 to beautify the City, enhance public safety, focus on economic development, increase citizen engagement, and continue to address homelessness.
- Increase citizen, business, and overall public engagement through expanded communication via video content, social media, marketing materials including an e-newsletter, the City app, programs and events.
- Implement the economic development strategic plan, advancing opportunities for the redevelopment of the civic center area, create a mechanism for public investment in private projects.
- Maintain and enhance the City's infrastructure and programs.
- Advise the City Council on all legislative and policy matters and as to the financial needs and condition of the City.
- Ensure an adequate staffing level to meet the needs of the community and carry out the programs and policies established by the City Council.
- Inform the City Council of all municipal affairs and operations and to provide timely and accurate information to the City Council upon request.
- Update and maintain efficient internal control systems consistent with changing governmental rules and regulations and the City's needs.
- Act as a conduit for information and referral of the public to those most able to assist and assess other departments' performance in the areas of customer service through review of resident input.
- Continue collaboration with Live Nation to ensure successful operations at the Magnolia—post-pandemic—by supporting its commercial success and growth as a performance venue for the City and region.
- Monitor and advise the Mayor and City Council on proposed and enacted legislation.
- Generate support for City produced and business sponsored community events.
- Host and/or co-sponsor special events that provide community-wide benefit to the residents of El Cajon while also providing economic benefits to the local businesses.

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

CITY MANAGER

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
City Manager	1,318,990	1,395,758	2,022,403	1,510,727	2,136,068
Economic Development	777,258	1,393,645	1,705,096	1,705,096	1,499,562
GENERAL FUND TOTAL	2,096,248	2,789,403	3,727,499	3,215,823	3,635,630
American Rescue Plan	572,368	4,362,079	26,407,999	3,752,459	22,655,540
CARES Act Fund	3,025,408	-	-	-	-
Magnolia Performing Arts Fund	749,644	726,403	1,138,900	636,037	1,018,000
Self Insurance	1,037,942	1,599,246	2,958,490	2,550,953	3,437,135
Worker Comp. - Self Insurance	1,396,456	1,733,299	2,200,000	1,855,013	2,587,000

CITY MANAGER

DETAIL OF PERSONNEL SERVICES				
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED
Assistant City Manager	1.00	1.00	1.00	1.00
Assistant to the City Manager	0.00	0.00	0.60	0.60
City Manager	1.00	1.00	1.00	1.00
Executive Assistant to the City Manager	0.60	0.60	0.60	0.60
Management Analyst	0.65	0.65	0.25	0.40
Marketing and Engagement Manager	0.00	0.00	1.00	1.00
Senior Management Analyst	0.60	0.60	0.00	0.00
General Fund Total	3.85	3.85	4.45	4.60
Assistant to the City Manager	0.00	0.00	0.40	0.40
Executive Assistant to the City Manager	0.40	0.40	0.40	0.40
Management Analyst	0.60	0.60	0.75	0.60
Senior Management Analyst	0.40	0.40	0.00	0.00
Self Insurance Fund Total	1.40	1.40	1.55	1.40

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

CITY MANAGER

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
CELL TOWER/RENT FEES - 5354	-	-	235,000	235,000	127,000
CELL SMALL SITES/RENT - 5355	-	-	68,000	68,000	50,500
DONATIONS - 6020	-	1,230	-	-	-
TELECOM FEES - 6074	78,943	87,428	-	-	-
LEASE/TELECOM - 6075	65,651	49,822	-	-	-
DAMAGE TO CITY PROP - 6510	66,140	89,675	60,000	60,000	60,000
OTHR RECOVERY/REIMB. - 6530	15,471	-	-	-	-
GENERAL FUND TOTAL	226,205	228,155	363,000	363,000	237,500

CITY MANAGER

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,139,517	1,113,047	1,556,869	1,251,554	1,481,552
MAT'L, SVC & SUPPLIES	954,263	1,548,151	2,028,213	1,820,187	2,002,078
CAP OUTLAY / PROJECTS	2,467	-	-	1,664	-
OTHER FINANCING USES	-	128,205	142,417	142,417	152,000
TOTAL	2,096,248	2,789,403	3,727,499	3,215,823	3,635,630

CITY MANAGER

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,139,517	1,113,047	1,556,869	1,251,554	1,481,552
MAT'L, SVC & SUPPLIES	177,005	154,506	323,117	115,091	502,516
CAP OUTLAY / PROJECTS	2,467	-	-	1,664	-
OTHER FINANCING USES	-	128,205	142,417	142,417	152,000
TOTAL	1,318,990	1,395,758	2,022,403	1,510,727	2,136,068

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

ECONOMIC DEVELOPMENT

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	777,258	1,393,645	1,705,096	1,705,096	1,499,562
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>777,258</u>	<u>1,393,645</u>	<u>1,705,096</u>	<u>1,705,096</u>	<u>1,499,562</u>

AMERICAN RESCUE PLAN ACT

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	572,368	3,336,814	7,340,887	1,212,826	6,128,061
CAP OUTLAY / PROJECTS	-	354,762	19,067,112	2,539,633	16,527,479
OTHER FINANCING USES	-	670,503	-	-	-
TOTAL	<u>572,368</u>	<u>4,362,079</u>	<u>26,407,999</u>	<u>3,752,459</u>	<u>22,655,540</u>

CARES ACT

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	2,737,430	-	-	-	-
CAP OUTLAY / PROJECTS	287,978	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>3,025,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

MAGNOLIA PERFORMING ARTS FUND

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	720,085	726,403	1,138,900	586,037	1,018,000
CAP OUTLAY / PROJECTS	29,559	-	-	-	-
OTHER FINANCING USES	-	-	-	50,000	-
TOTAL	<u>749,644</u>	<u>726,403</u>	<u>1,138,900</u>	<u>636,037</u>	<u>1,018,000</u>

SELF INSURANCE

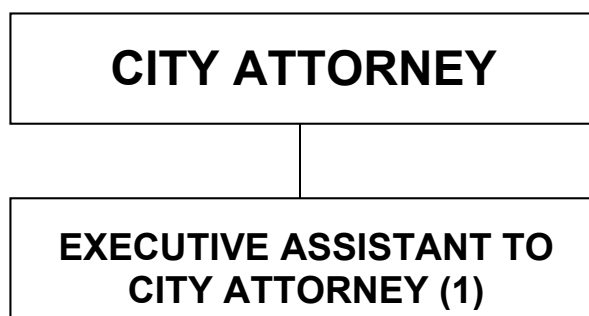
EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	222,101	208,585	243,948	243,948	248,163
MAT'L, SVC & SUPPLIES	815,841	1,369,175	2,690,765	2,283,228	3,166,107
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	21,486	23,777	23,777	22,865
TOTAL	<u>1,037,942</u>	<u>1,599,246</u>	<u>2,958,490</u>	<u>2,550,953</u>	<u>3,437,135</u>

WORKER COMP - SELF INSURANCE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	1,396,456	1,733,299	2,200,000	1,855,013	2,587,000
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>1,396,456</u>	<u>1,733,299</u>	<u>2,200,000</u>	<u>1,855,013</u>	<u>2,587,000</u>

OFFICE OF THE CITY ATTORNEY

FY 2023-2024



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget

CITY ATTORNEY

Mission Statement:

The City Attorney's office is dedicated to providing reliable and timely legal guidance and support to the City's elected officials and appointed officers; all City departments; and appointed boards and commissions; which, in the conduct of City business, strives to improve our community and avoid unnecessary litigation that could strain the City's resources. The department represents the City in both civil and criminal matters before all state and federal courts and administrative bodies, including the prosecution of violations of the El Cajon Municipal Code ("ECMC").

Description:

The City Attorney's primary function is to advise the elected officials, appointed officers and employees of the City of El Cajon; to draft ordinances, resolutions, contracts and other documents; to assist City representatives daily in providing services to the public; and to represent the City in all legal matters.

Goals:

The City Attorney's office will continue to serve in the role of legal advisor to the City of El Cajon, the City of El Cajon as Successor Agency to the El Cajon Redevelopment Agency, and the El Cajon Housing Authority, with tasks including drafting ordinances and resolutions; preparing and reviewing agreements and amendments; providing formal, informal, written, and verbal opinions and advice on specific and general legal issues; representing the City in various litigation and claims against the City of El Cajon; and representing the City and the Successor Agency in administrative actions following the dissolution of the Redevelopment Agency.

The City Attorney, an Assistant City Attorney, or the Staff Attorney, will attend all City Council meetings, and all meetings of the City's Planning Commission and Personnel Commission as required. Through continued education and by actively participating in regional and statewide organizations of municipal lawyers, the City Attorney and his staff will work closely with the City Council and City staff to address pressing legal issues; develop innovative methods to resolve community problems through legislation and code enforcement; address potential conflicts of interest; and provide timely responses to subpoenas; assist the City Clerk's office in responding to Public Records Act requests; all as deemed necessary and appropriate by the City Council, and with the intent to avoid unnecessary litigation, or the exposure to litigation.



City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

CITY ATTORNEY

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
City Attorney	581,547	583,946	873,199	687,589	823,162
GENERAL FUND TOTAL	581,547	583,946	873,199	687,589	823,162

CITY ATTORNEY

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
City Attorney	1.00	1.00	1.00	1.00	1.00
Executive Assistant to the City Atty	1.00	1.00	1.00	1.00	1.00
General Fund Total	2.00	2.00	2.00	2.00	2.00

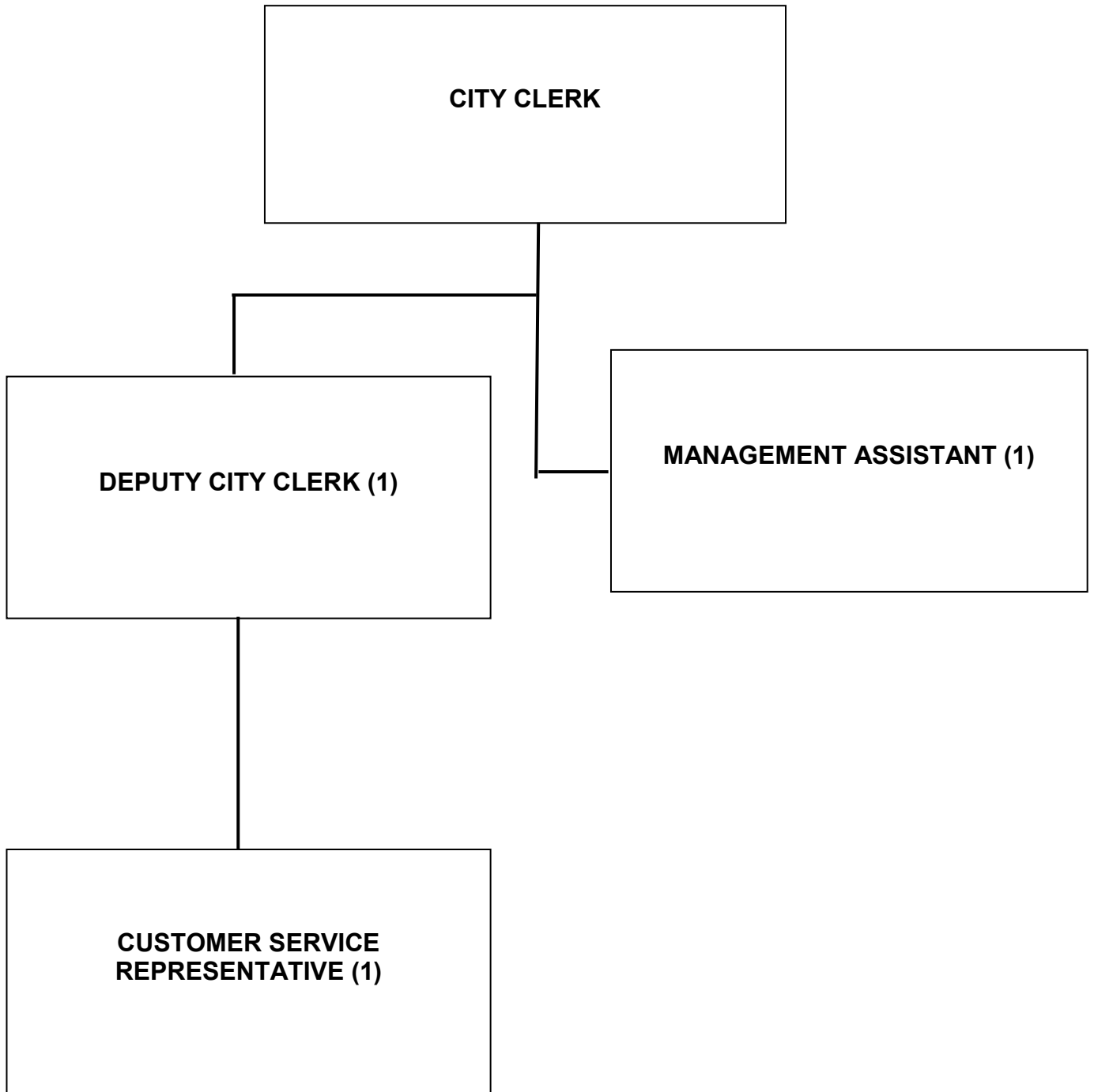
CITY ATTORNEY

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
WITNESS FEES - 5015	-	-	-	-	-
CITATIONS - 5512	-	-	-	-	-
PENALTIES - 5514	-	-	-	-	-
MISC REIMBURSEMENT - 6520	403	56	-	-	-
GENERAL FUND TOTAL	403	56	-	-	-

CITY ATTORNEY

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	420,396	391,312	464,981	419,201	411,900
MAT'L, SVC & SUPPLIES	161,151	146,144	366,060	226,230	369,720
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	46,490	42,158	42,158	41,542
TOTAL	581,547	583,946	873,199	687,589	823,162

**OFFICE OF THE CITY
CLERK FY2023-2024**



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget

CITY CLERK AND ELECTIONS

Mission Statement:

It is the mission of the City Clerk’s Office to ensure citizens’ trust in government by supporting the City’s legislative process, providing courteous, prompt and efficient services to the public, City Council, City Departments and their Staff, and to execute mandated responsibilities in an efficient and effective manner, with a strong commitment toward producing accurate, quality and unbiased results. It is further our mission as custodian of records to safeguard all official documents, keep them organized and in filing systems to promote prompt accessibility.

Description:

The City Clerk administers democratic processes such as elections, access to city records, and all legislative actions, ensuring transparency to the public. The City Clerk acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act.

In addition, the City Clerk is responsible for maintaining and protecting all vital, permanent and historic records, the City Clerk is responsible for the citywide records management program and coordinates the commissions’ recruitment process. The City Clerk’s office facilitates updates to the codification of the city’s municipal code and acts as the Filing Officer for the Fair Political Practices Commission (FPPC) for Campaign Disclosure Statements, Statement of Economic Interest, and other required filings

Goals:

- Provide LiveScan and Passport Services
- Update and digitize deed files to be compatible with the GIS parcel information on the City’s website
- To review and improve accessibility of information on the City Clerk’s web page



City of El Cajon
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CITY CLERK AND ELECTIONS

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
City Clerk / Elections	576,264	585,658	848,313	943,558	705,011
GENERAL FUND TOTAL	576,264	585,658	848,313	943,558	705,011

CITY CLERK AND ELECTIONS

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Administrative Secretary	1.00	1.00	0.00	0.00	
City Clerk	1.00	1.00	1.00	1.00	
Customer Service Rep.	0.00	0.00	1.00	1.00	
Deputy City Clerk	1.00	1.00	1.00	1.00	
Management Assistant	0.00	0.00	1.00	1.00	
General Fund Total	3.00	3.00	4.00	4.00	

CITY CLERK AND ELECTIONS

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
OTHR GOVT/AGNCY REIMB - 4650	23,517	-	-	16,639	-
FINGERPRINT/LIVESCAN - 5040	-	-	-	90	3,000
PASSPORT PROCESSING - 5070	9,205	12,172	5,000	11,275	60,000
PSSPRT FEDEX/MAIL FEES-5071	26	-	-	-	-
MISC REIMBURS - 6520	8,197	40	-	1,401	-
GENERAL FUND TOTAL	40,945	12,212	5,000	29,405	63,000

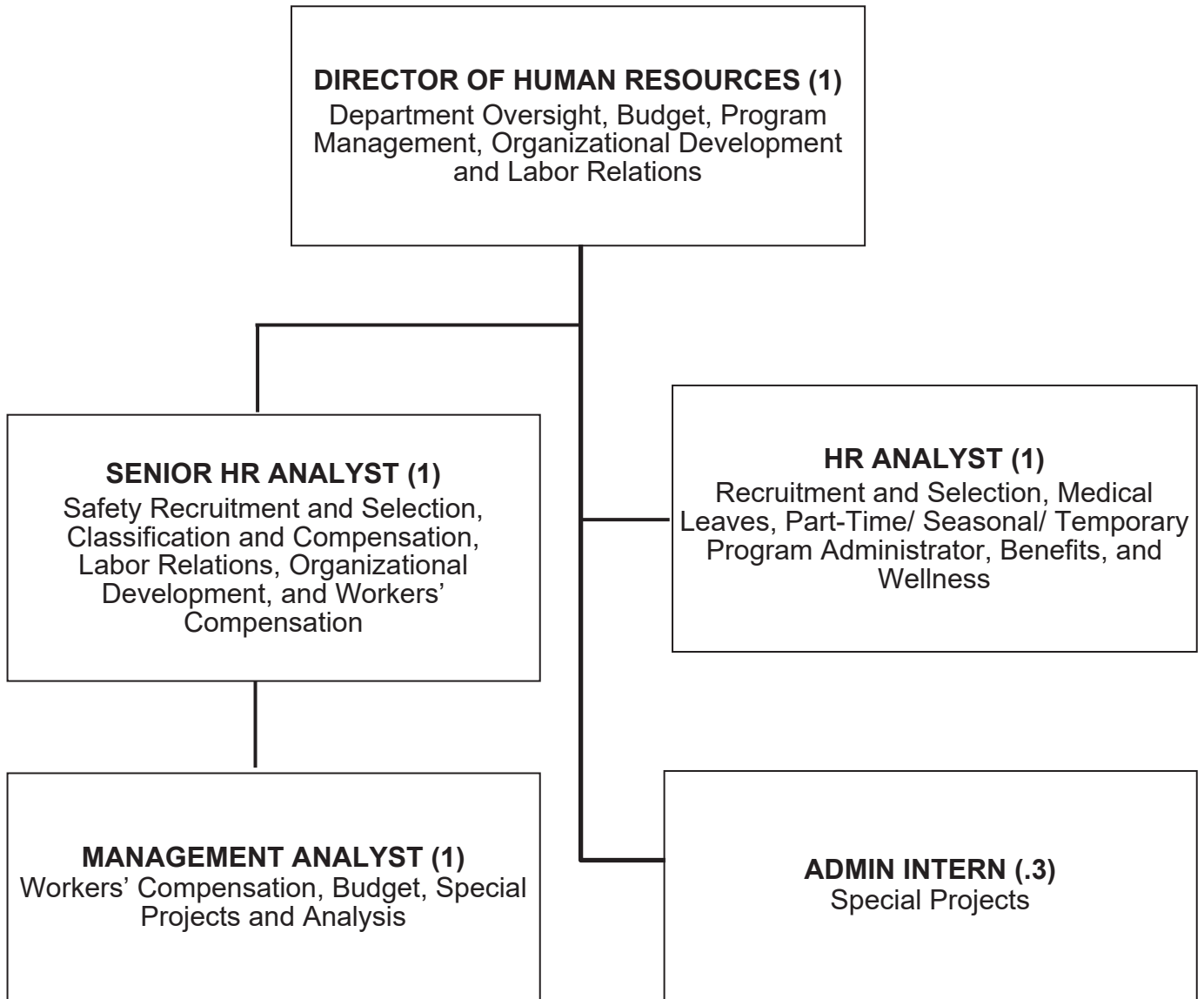
CITY CLERK AND ELECTIONS

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	464,755	463,153	649,111	649,111	579,617
MAT'L, SVC & SUPPLIES	111,509	73,621	142,140	237,385	69,152
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	48,884	57,062	57,062	56,242
TOTAL	576,264	585,658	848,313	943,558	705,011

City of El Cajon
General Government and Support
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DEPARTMENT OF HUMAN RESOURCES
FY2023-2024



City of El Cajon
General Government and Support
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HUMAN RESOURCES

Mission Statement:

To attract, develop, engage, and support the best workforce to partner with and service the El Cajon community.

Description:

El Cajon HR staff proactively administers programs and plans such as:

- Citywide Recruitment and Selection
- Employee Compensation and Classification Plan
- Employee Benefits Plan
- Employee/Employer Relations
- Organizational Development and Engagement
- Wellness and Workers' Compensation Program

Goals:

- Expand upon the City's *Wellness Program* to proactively meet employees' needs
- Explore and offer customized training for City staff
- Continue to expand our social media presence
- Continue to update all *Administrative Policies* that fall within the control of Human Resources
- Continue records storage reduction efforts in accordance with retention schedules



City of El Cajon
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HUMAN RESOURCES

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Human Resources	824,579	939,742	1,373,971	1,184,110	1,273,405
GENERAL FUND TOTAL	824,579	939,742	1,373,971	1,184,110	1,273,405

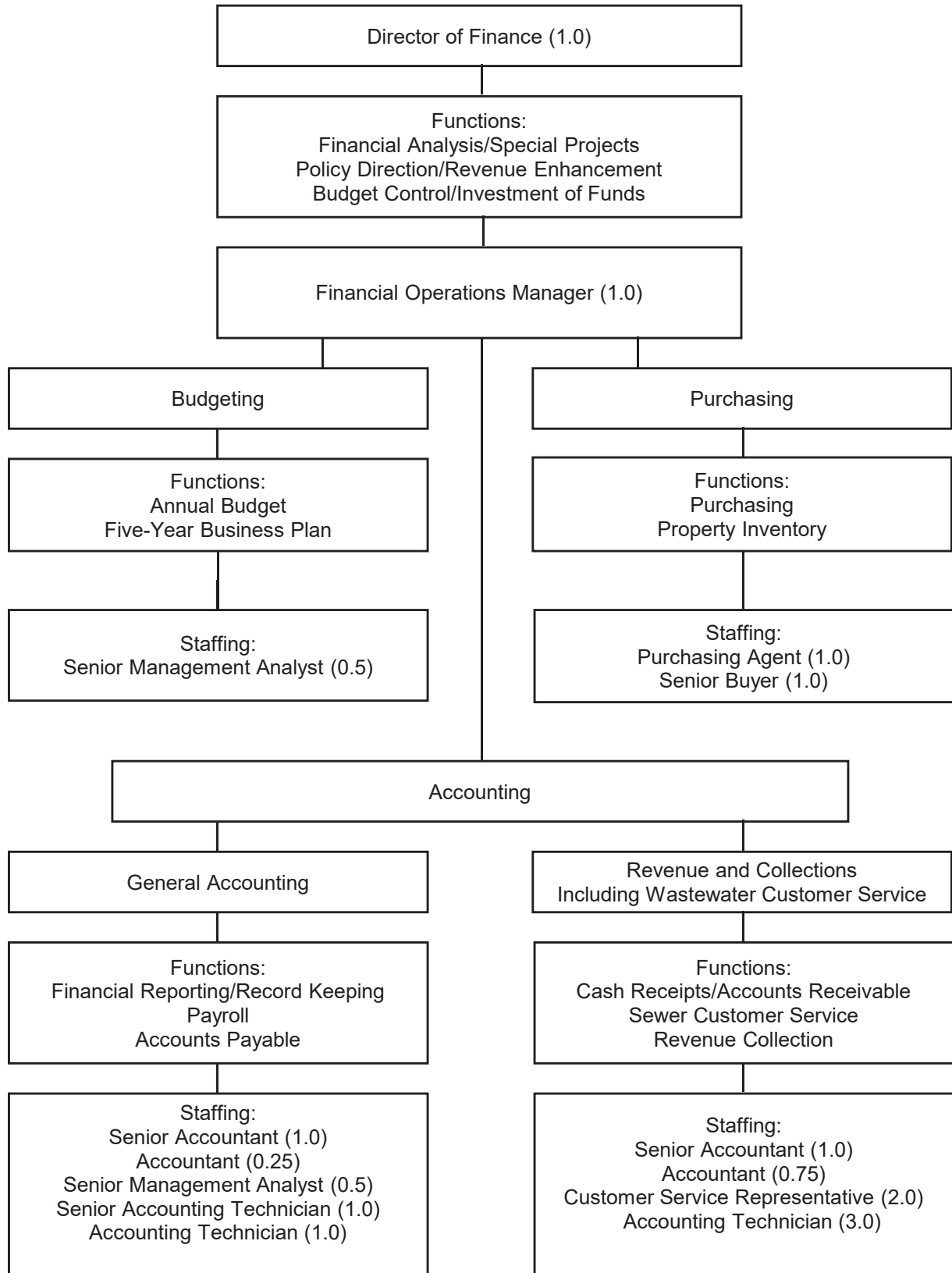
HUMAN RESOURCES

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Director of Human Resources	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	3.00	3.00	3.00
Management Analyst	0.75	0.75	0.00	0.00	0.00
Senior Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
General Fund Total	3.75	3.75	5.00	5.00	5.00

HUMAN RESOURCES

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	661,235	675,158	1,004,156	914,791	910,334
MAT'L, SVC & SUPPLIES	163,343	189,600	279,122	178,626	272,244
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	74,985	90,693	90,693	90,827
TOTAL	824,579	939,743	1,373,971	1,184,110	1,273,405

**FINANCE DEPARTMENT
FY 2023-24**



City of El Cajon
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FINANCE DEPARTMENT

Mission Statement:

The mission of the Finance Department is to provide financial services that are accurate, timely, and reliable that result in sound financial management; to maintain controls necessary to ensure financial compliance with City, County, State, and Federal regulations and policies; to maximize revenue collections; to safeguard City assets; to adhere to legal, moral, ethical and professional standards of conduct; and to provide a work environment that is professionally challenging and rewarding.

Description:

The Finance Department maintains financial records of the City, Successor Agency to the El Cajon Redevelopment Agency, El Cajon Housing Authority, El Cajon Public Finance Authority, Heartland Communications Facility Authority, and Heartland Fire Training Authority. Responsibilities include financial planning and reporting, cash management, purchasing, budgeting, payroll, payables, receivables, collections, accounting, fixed asset and inventory tracking, investment, debt, and coordination of all audits.

Goals:

- Financial Reporting
 - Prepare the annual financial reports for FY 2022-23 in accordance with standards necessary to achieve the GFOA financial reporting awards, and present to the appropriate governing council, commissions, or boards.
 - Prepare annual financial statements and audit findings for FY 2022-23 for the Public Safety Facility Financing Oversight Committee and Oversight Board for the Successor Agency to the El Cajon Redevelopment Agency.
- Budgeting
 - Continue comprehensive financial planning by preparing mid-year and five-year business plan for presentation to Council prior to preparation of the annual budget.
 - Prepare the FY 2024-25 annual budget to enable the City Council to review and adopt prior to July 1, 2024. Prepare the budget in compliance with standards necessary to achieve the CSMFO Excellence in Budgeting Award.
- Purchasing
 - Procure goods and services without bias, seeking to obtain the maximum value to the City.
 - Utilize and encourage the use of online and other electronic purchasing processes.
- Maximize investment of cash balances in accordance with the City's investment policy and obtain a prudent return on investments while maintaining liquidity and safe investments.
- Implement replacement of the City's aging financial management system.



City of El Cajon
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FINANCE DEPARTMENT					
BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Finance	2,150,695	2,212,369	2,805,948	2,528,238	2,854,107
Other Financing Uses	4,235,000	1,000,000	750,000	750,000	500,000
GENERAL FUND TOTAL	6,385,695	3,212,369	3,555,948	3,278,238	3,354,107
Pension Obligation Bonds	137,711,536	8,534,537	9,127,874	9,127,874	9,125,355
Emergency Operations	33,656	-	-	-	-

FINANCE DEPARTMENT					
DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Accountant	1.00	1.00	1.80	2.00	
Accounting Technician	3.45	3.50	3.60	4.00	
Buyer	0.00	0.00	1.00	1.00	
Customer Service Representative	1.00	1.00	1.70	2.00	
Director of Finance	1.00	1.00	1.00	1.00	
Financial Operations Manager	0.90	0.80	0.80	1.00	
Purchasing Agent	1.00	1.00	1.00	1.00	
Senior Accountant	1.70	1.70	1.70	2.00	
Senior Accounting Technician	1.00	1.00	1.00	1.00	
Senior Buyer	1.00	1.00	0.00	0.00	
Senior Management Analyst	1.00	1.00	1.00	1.00	
General Fund Total	13.05	13.00	14.60	16.00	



City of El Cajon
General Government and Support
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FINANCE DEPARTMENT

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALES TAX - 4010	30,163,598	32,265,584	32,470,477	33,628,692	33,513,222
SALES TAX - PROP J - 4011	11,835,584	13,236,615	12,768,090	13,439,000	13,353,000
PROP TAX - 4022	9,645,334	10,207,043	10,882,162	12,475,790	13,491,146
PROP TAX - RPTTF - 4027	1,525,972	1,462,406	1,400,000	1,431,392	1,460,020
PROP TAX - VLF - 4029	10,452,431	10,832,372	11,265,271	11,744,226	12,213,995
FRANCHISES - 4030	6,388,778	6,772,687	6,583,983	7,089,195	7,539,261
TANS OCCU TAX - 4040	2,126,234	2,797,308	2,700,000	3,113,000	3,532,995
BUS LICENSE TAX - 4050	832,383	735,274	833,000	833,000	849,660
PROP TRANS TAX - 4060	478,805	984,158	500,000	500,000	500,000
MOTOR VEH - 4612	76,565	119,272	76,500	76,500	76,500
FEDERAL GRANTS - 4631	-	59,358	-	-	-
DEMAND RELEASE FEE - 5014	-	-	-	1,100	-
CONTRACT SVCS - 5043	-	89,345	-	86,000	-
LICENSE INVEST - 5044	1,345	335	1,000	1,000	1,000
INTERFUND REIMB - 5078	1,745,096	1,405,599	1,345,946	1,345,946	1,345,946
EXP. RECOVERY REIMB - 5085	-	201,064	-	2,500	-
INTRST INCOME - EARND - 5310	957,700	707,646	800,000	1,200,000	1,200,000
INVEST EARNINGS - 5320	40,574	-	-	-	-
INT. INC/UNRLZD G&L-5330&5311	(1,019,519)	(3,010,453)	-	-	-
RENTAL INCOME - 5350	1,487,594	1,627,941	1,670,000	1,670,000	1,670,000
PENALTIES - 5514	-	-	-	2,300	-
SALE OF PROP - 6050	2,723	58,166	-	-	-
SALE OF ITEMS - 6060	32	16	-	-	-
MISC REIMB - 6520 & 6099	54,903	122,191	121,000	121,000	121,000
MISC INJURY REIMB - 6540	31,045	-	-	150,000	-
UNIDENTIFIED REV. - 6599	-	-	-	41,420	-
GENERAL FUND TOTAL	76,827,176	80,673,927	83,417,429	88,952,061	90,867,745

FINANCE DEPARTMENT

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,826,496	1,680,247	2,201,466	1,969,416	2,187,869
MAT'L, SVC & SUPPLIES	321,842	353,215	662,888	612,956	955,388
CAP OUTLAY / PROJECTS	2,357	1,842	-	4,271	-
OTHER FINANCING USES	4,235,000	1,177,066	691,594	691,594	210,850
TOTAL	6,385,695	3,212,369	3,555,948	3,278,238	3,354,107

City of El Cajon
General Government and Support
 Fiscal Year 2023 – 2024 Annual Budget

FINANCE DEPARTMENT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,826,496	1,680,247	2,201,466	1,969,416	2,187,869
MAT'L, SVC & SUPPLIES	321,842	353,215	412,888	362,956	455,388
CAP OUTLAY / PROJECTS	2,357	1,842	-	4,271	-
OTHER FINANCING USES	-	177,066	191,594	191,594	210,850
TOTAL	<u><u>2,150,695</u></u>	<u><u>2,212,369</u></u>	<u><u>2,805,948</u></u>	<u><u>2,528,238</u></u>	<u><u>2,854,107</u></u>

OTHER FINANCING USES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	250,000	250,000	500,000
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	4,235,000	1,000,000	500,000	500,000	-
TOTAL	<u><u>4,235,000</u></u>	<u><u>1,000,000</u></u>	<u><u>750,000</u></u>	<u><u>750,000</u></u>	<u><u>500,000</u></u>

City of El Cajon
General Government and Support
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PENSION OBLIGATION BONDS

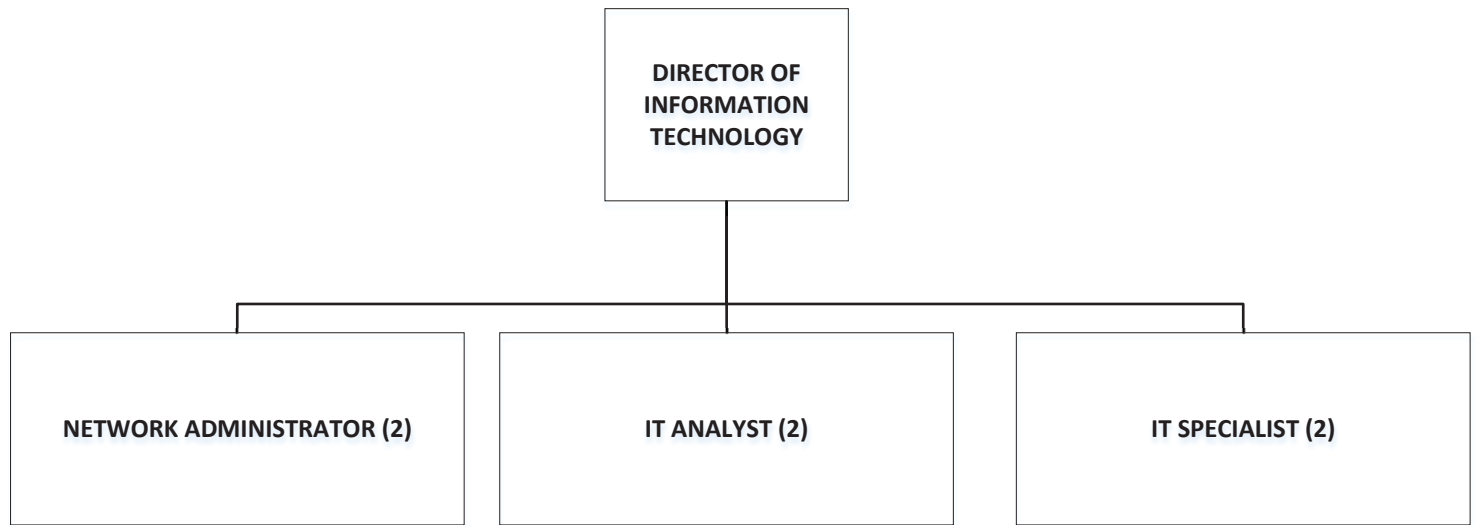
EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	137,123,913	-	-	-	-
MAT'L, SVC & SUPPLIES	587,623	8,534,537	9,127,874	9,127,874	9,125,355
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>137,711,536</u>	<u>8,534,537</u>	<u>9,127,874</u>	<u>9,127,874</u>	<u>9,125,355</u>

EMERGENCY OPERATIONS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	33,656	-	-	-	-
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>33,656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

INFORMATION TECHNOLOGY

FY 2023-2024



City of El Cajon
General Government and Support
Fiscal Year 2023 – 2024 Annual Budget

INFORMATION TECHNOLOGY

Mission Statement:

The Information Technology (IT) Department helps City of El Cajon employees implement technology, enabling the staff to better serve the City of El Cajon.

Description:

In today's day and age, technology is a part of every person's life. For City workers, technology is used in City offices to issue permits, enroll students in recreation classes, and process payments. Technology helps dispatchers take emergency calls and send police and fire to calls for service. Public works uses technology to survey properties, optimize traffic lights, monitor sewer lines, and track requests for repairs submitted by our citizens.

The Information Technology Department provides citywide technology services, solutions, and support to all departments within the City. The IT Department is responsible for managing hardware, software, and ancillary equipment for all City departments throughout the City's nine locations. Our mapping experts enable the visualization of city resources through the creation of public and internal maps. Department staff also act as technical project managers and subject matter experts for city technology initiatives.

Goals:

- Implement a new Police Records Management System
- Identify wildfire areas of concern using aerial imagery and use these images to notify specific property owners regarding weed abatement issues on their property
- Analyze city needs for specific web maps and allocate GIS resources based on those identified needs.
- Ensure that information security is maintained and prioritized for all existing equipment and new technology initiatives.
- Continue to improve capabilities and services for staff working in the field and at satellite locations.
- Strive, where practical, to reduce costs while improving the value of IT services.
- Implement IT and GIS Intern Programs

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INFORMATION TECHNOLOGY					
BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Citywide IT Services - 615150	2,701,638	2,936,293	4,302,020	2,832,245	3,271,790
Police IT Services - 615153	561,905	445,150	758,500	668,500	723,400
Fire IT Services - 615154	75,844	68,221	103,500	75,221	119,920
Gas Tax IT Services - 615155	18,558	18,574	20,500	14,145	21,000
Wastewater IT Services - 615157	105,538	64,456	429,250	117,928	332,816
IT SERVICES FUND TOTAL	3,463,483	3,532,693	5,613,770	3,708,039	4,468,926

INFORMATION TECHNOLOGY					
DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Director of Information Technology	1.00	1.00	1.00	1.00	1.00
GIS Analyst	0.00	0.00	0.00	0.00	1.00
GIS Technician	0.00	0.00	0.00	0.00	1.00
Information Technology Specialist	2.00	3.00	3.00	3.00	2.00
Information Technology Analyst	2.00	1.00	1.00	1.00	2.00
Network Administrator	2.00	2.00	2.00	2.00	2.00
IT Services Fund Total	7.00	7.00	7.00	7.00	9.00

INFORMATION TECHNOLOGY					
INFORMARION SERVICES EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,116,087	876,647	1,157,102	924,980	1,484,608
MAT'L, SVC & SUPPLIES	1,804,649	1,954,947	2,413,282	2,052,720	2,280,482
CAP OUTLAY / PROJECTS	542,747	577,585	1,927,858	617,167	565,120
OTHER FINANCING USES	-	123,515	115,528	113,172	138,716
TOTAL	3,463,483	3,532,693	5,613,770	3,708,039	4,468,926

City of El Cajon
General Government and Support
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CITYWIDE IT SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,116,087	876,647	1,157,102	924,980	1,248,365
MAT'L, SVC & SUPPLIES	1,083,639	1,404,680	1,464,282	1,316,177	1,473,282
CAP OUTLAY / PROJECTS	501,911	531,452	1,565,108	477,916	434,500
OTHER FINANCING USES	-	123,515	115,528	113,172	115,643
TOTAL	2,701,638	2,936,293	4,302,020	2,832,245	3,271,790

POLICE IT SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	561,905	445,150	758,500	584,525	649,300
CAP OUTLAY / PROJECTS	-	-	-	83,975	74,100
OTHER FINANCING USES	-	-	-	-	-
TOTAL	561,905	445,150	758,500	668,500	723,400

FIRE IT SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	46,826	51,074	60,500	49,118	63,400
CAP OUTLAY / PROJECTS	29,018	17,147	43,000	26,103	56,520
OTHER FINANCING USES	-	-	-	-	-
TOTAL	75,844	68,221	103,500	75,221	119,920

City of El Cajon
General Government and Support
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GAS TAX IT SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-			-
MAT'L, SVC & SUPPLIES	14,658	18,574	16,000	10,348	21,000
CAP OUTLAY / PROJECTS	3,900	-	4,500	3,797	-
OTHER FINANCING USES	-				-
TOTAL	18,558	18,574	20,500	14,145	21,000

WASTEWATER IT SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	236,243
MAT'L, SVC & SUPPLIES	97,620	35,470	114,000	92,552	73,500
CAP OUTLAY / PROJECTS	7,918	28,986	315,250	25,376	-
OTHER FINANCING USES	-	-			23,073
TOTAL	105,538	64,456	429,250	117,928	332,816

City of El Cajon
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POST-EMPLOYMENT BENEFITS

Description:

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 which addressed how public employers should account for and report their costs and obligations related to post-employment health insurance and other non-pension benefits. Collectively, these benefits are commonly referred to as “Other Post-Employment Benefits,” or OPEB. Post-employment benefits are payments made directly to former employees, or their beneficiaries, as compensation for services rendered while they were still active employees. In essence, post-employment benefits are another form of employee compensation, like salaries and wages, except that employees do not enjoy the benefit until sometime *after* they have completed their active service; they receive it in the form of deferred compensation. In basic terms, GASB Statement No. 45 requires that public employers account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as public employers currently account for and report pension obligations.

The Other-Post Employment Benefits Fund was established as an Internal Service Fund in order to accumulate resources to pay other post-employment benefits negotiated in the various Employee Memorandum of Understanding (MOU) Agreements. All City operating funds contribute for the purpose of paying the current health insurance payments to qualified retirees (pay-as-you-go) and the pre-funding of employee post-employment medical insurance benefits (GASB 45).

Another negotiated benefit paid from this fund provides employees, upon retirement, the opportunity to use a portion of their unused sick leave to offset retiree health insurance premiums.

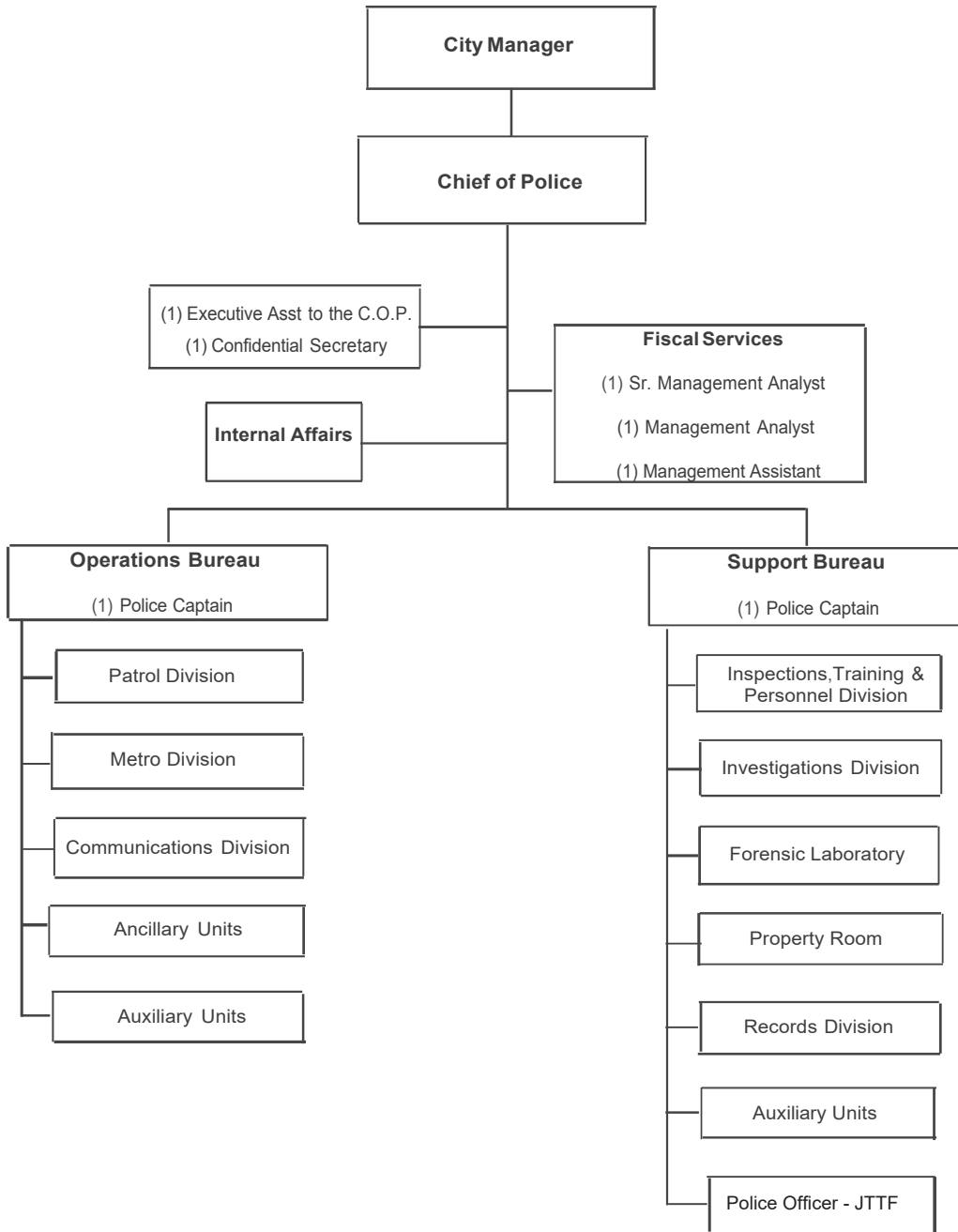
POST RETIREMENT BENEFITS - 620000

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	1,069,428	921,238	1,202,000	1,132,501	1,000,000
MAT'L, SVC & SUPPLIES	2,500	5,040	10,000	2,520	5,040
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>1,071,928</u>	<u>926,278</u>	<u>1,212,000</u>	<u>1,135,021</u>	<u>1,005,040</u>



POLICE DEPARTMENT

Fiscal Year 2023-2024



City of El Cajon
Police Department
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POLICE DEPARTMENT

Mission Statement:

Committed to a Safe and Secure Community through Service, Mutual Cooperation, and Respect.

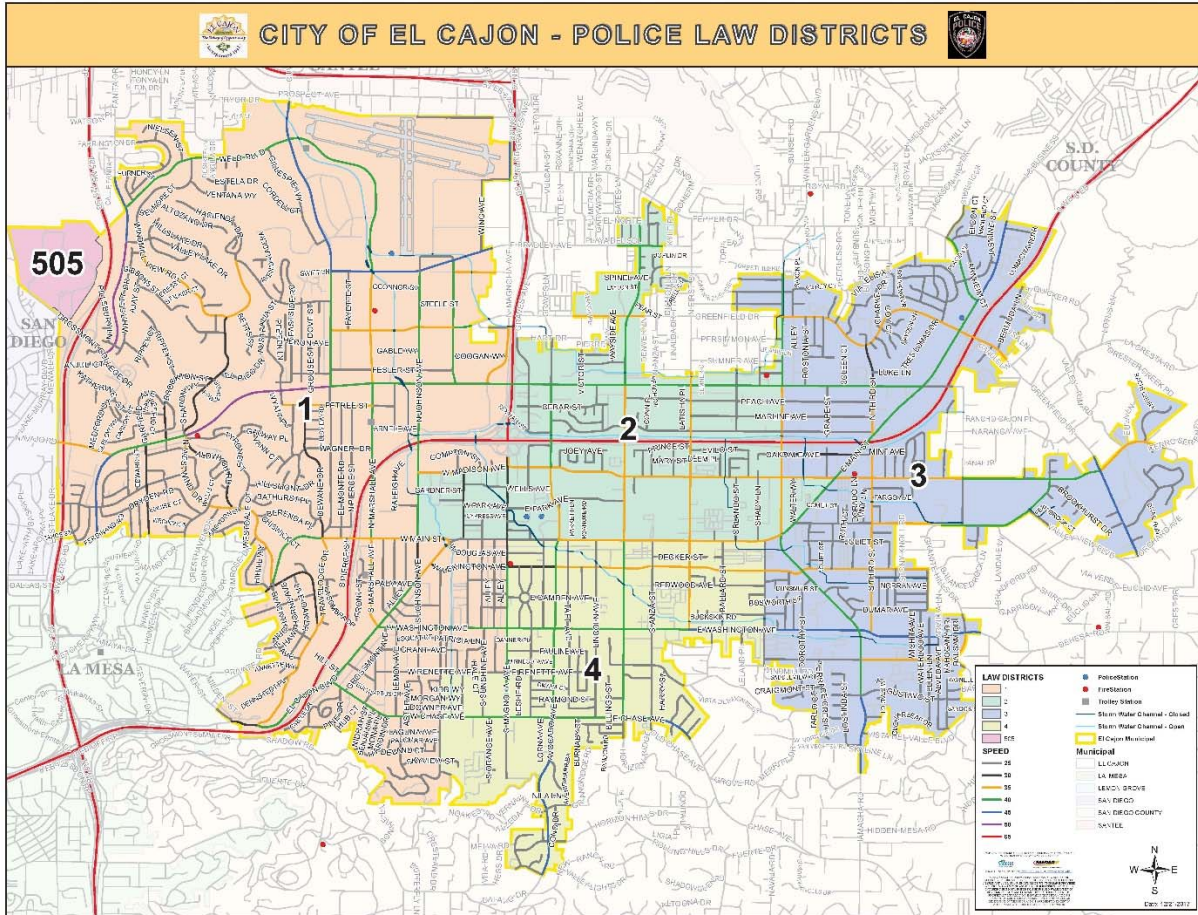
Description:

The El Cajon Police Department is responsible for public safety, law enforcement, crime prevention and criminal investigations in the City of El Cajon. The Department is organized into three over-arching groups: Operations, Support and Administrative & Fiscal Services. Operations is responsible for Patrol, Communications, Traffic, Special Enforcement, Ancillary Units and some Auxiliary Units. Support includes Inspection, Training and Personnel, Investigations, Records, Laboratory, Property Room and some Auxiliary Units. The Fiscal Services Division prepares and administers the Department's \$40M police budget. This unit is also responsible for all of the purchasing, accounts payable, payroll and administration of over \$1 million in grant funding for the department. The Police Department continues to expand its community outreach and partnership efforts, understanding the concepts of 21st Century Policing and that quality community/police networking improves our policing abilities. The Department maximizes opportunities to partner with allied agencies through task forces and enforcement collaboration to address regional crime issues.

The Patrol Division is the most visible unit in the police department, and is responsible for emergency and non-emergency response to calls for service (CFS) from the public in order to bring prompt resolution to community needs. The Patrol Division is tasked with developing and implementing policing and effective crime suppression strategies and is committed to maintaining minimum staffing levels in order to provide reasonable response times to calls for service. There are 4 areas of command referred to as Districts. The Districts mirror the City of El Cajon's voting districts which were enacted in 2018. Each District is led by a Watch Commander who is responsible for all law enforcement efforts in his/her District. These Watch Commanders assist stakeholders in the development and coordination of crime prevention strategies.

The Metro Division is comprised of the Special Operations Unit (SOU), the Special Enforcement Unit (SEU) and the Traffic Unit. SEU personnel are trained to identify current crime trends and community problems. Through technology, community cooperation, and creative problem solving, SEU focuses on the most relevant issues facing our local neighborhoods. SEU organizes the Crime Free Multi-Housing programs. SEU will provide relief to Patrol units while tackling areas of concern to the public such as street narcotics, graffiti, and nuisance crimes. SEU also provides two Park Rangers to patrol the City's numerous recreational parks. SOU provides school resource officers for the four contracted Grossmont Union High School District schools in the city. SOU also conducts planning and coordinates the Department's response and participation in community events. The Department's Community Information Officer (CIO) and all social media management fall under SOU. The Traffic Unit is responsible for traffic enforcement, collision investigations, community education as well as coordination with our City traffic engineers to address roadway issues.

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The Investigations Division is comprised of five (5) units which are responsible for follow-up investigations on reported crimes, narcotic/vice activity and the analyzing, predicting and prevention of criminal activity. Homicide and Family Protection Unit (FPU) are currently combined in the Major Crimes Unit (MCU). The MCU is responsible for investigating violent crimes, which includes homicide, robbery, kidnapping, domestic violence and assault with a deadly weapon resulting in serious bodily injury. District Investigations (DI) investigates crimes which occurred in the four geographic districts of the city. Some of the crimes DI investigates are arson, theft, fraud/forgery and elder abuse cases related to theft. The Special Investigations Unit (SIU) is responsible for narcotics, vice, gang and fugitive investigations. Our Department's representatives for the Joint Terrorism Task Force, Narcotics Task Force and Human Trafficking Task Force are assigned to SIU. SIU is also responsible for conducting surveillance and sensitive investigations. The Gang Street Team (GST) is a proactive street team who identify and investigate all types of street crimes. The Crime Analysis Unit (CAU) is responsible for statistical analysis, studies and research projects related to crime activity within the city.

The Records Division provides customer service to the general public, other law enforcement agencies and internal staff by processing and maintaining all Department police records, including data entry into automated regional, state, and federal law enforcement systems. The Division strives to ensure the highest quality of internal and external satisfaction through quality customer service. As the central hub of the Police Department, the Records Division processes all reports, ensuring cases are received in their respective divisions in a timely fashion. This includes routing reports to the District Attorney's office for issuance, and to the Investigations Division for any follow up needed. All Division personnel receive monthly policy and

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procedure updates on the constantly changing laws (subpoenas, legal mandates, court orders, etc.) that affect law enforcement records. Information is also disseminated to the rest of the Police Department and other city departments as needed.

The El Cajon Police Department's Forensic Lab is accredited by the American Association for Lab Accreditation (A2LA-ISO2017). The lab accreditation program can best be described as a continuous process of quality assurance and improvement in lab operations. The entire process is focused on developing a 'culture of quality' for both management and technical personnel. Crime Lab personnel provide expert support for criminal enforcement programs through forensic laboratory analysis and expert courtroom testimony. Crime Lab personnel are part of the Cold Case Forensic Team that investigates unsolved homicides. The Property Unit is responsible for the intake, logging, storage and disposition of all property obtained by the Police Department



The Inspections, Training, & Personnel Division conducts investigations involving citizen complaints and/or allegations of employee misconduct, and other administrative investigations. These investigations are of the utmost importance and are submitted directly to the Chief of Police. The Division is also responsible for evaluating and recommending additions, revisions, and updates to the Police Department's policies and procedures. The Division's Public Information Officer (PIO) prepares press releases, responds to critical incidents for the Department and works closely with our Transparency Engagement consultant, Cole Pro Media, to disseminate accurate information to the public regarding these incidents. In addition, the PIO works with the City Attorney to respond to claims against the City, Pitchess Motions, Public Records Act (PRA) requests and lawsuits. The ITP Division coordinates all department training, serves as the logistical coordinator for training attendance, maintains the firearm ranges, manages the armory, actively recruits new department staff and volunteers, conducts background investigations, issues safety equipment and maintains police personnel records. The Division is also responsible for the Body-Worn Camera system and related software. The ITP Division has responsible for facility maintenance and is the liaison for all holding facility (Jail) inspections. The unit also serves as the record keeper for all of the Department's physical inventory and audits.

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Goals:

- To continue to work in conjunction with the San Diego Sheriff's Department and the County of San Diego's Health and Human Services Agency (HHS) to most effectively and efficiently address homeless issues in the City of El Cajon.
- The Inspections, Training and Personnel (ITP) division will continue its efforts to actively recruit additional Entry Level Police Officers and Lateral Police Officers in FY23-24. This active recruiting is done through a combination of social media events and career days at local military bases and colleges. Last year ITP added a cadre of 5 officers, each rotating for a 1 month temporary transfer (TAD) to ITP, to increase our capacity to recruit additional officers. Effectiveness is tracked on our URL www.joinECPD.net
- Staffing has been a challenge in the Records Division over the last few years. This year the division will be diligently working toward becoming fully staffed, by hiring several additional Records Specialists.
- In FY23, the Special Investigations Unit received permission to raise funds for a Narcotics-only police canine. The El Cajon Canine Officers Association expects to raise the necessary funds for the purchase of this dog by March 2023. The goal is to have this dog trained and in service during FY24.
- Cal-OES has selected a few agencies in the state to collaborate in a statewide CAD-to-CAD project. El Cajon has been selected as an early adopter partner for the project. El Cajon Police Department will help steer development and test the CAD-to-CAD solution before statewide deployment. The goal is to enhance situational awareness and facilitate call/incident transfer and mutual aid between the state's 450 public safety answering points. This project is currently scheduled as a multi-year implementation.
- In 2023-24, the Communications Division will replace the 911 call handling equipment and infrastructure. This project will be funded by the State of California's 911 replacement fund. This replacement project will transition the call handling solution from an on premise hardware solution to a cloud based solution.
- In FY24, The Forensic Lab will continue working to reduce its back-log and turn-around time for latent print and CSI processing.
- The Department plans to increase community engagement and transparency through our social media platforms and our website, as well as community events and service clubs.
- Continued organizational development is a key objective for our Communications personnel. The goal is for all personnel to continue to work towards enhancing their skills through compliance with the POST 24 hours CPT requirement.



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POLICE DEPARTMENT					
BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Administration	3,128,136	3,470,540	3,705,177	3,583,740	3,749,663
Inspection, Training & Personnel	2,314,695	2,612,690	2,754,883	2,664,592	3,009,498
Records	1,041,258	1,006,011	1,592,721	1,540,520	1,439,310
Communications	2,637,529	2,885,492	3,641,458	3,522,110	3,286,818
Patrol	16,362,745	17,067,811	21,272,328	20,575,131	22,482,189
Special Operations Unit	3,088,066	3,248,316	3,537,086	3,421,158	4,021,920
Traffic	1,961,861	2,012,645	2,464,298	2,383,531	2,474,353
Investigations	5,775,325	6,152,380	7,090,644	6,858,249	6,748,717
Laboratory	1,009,196	1,003,183	1,393,881	1,348,197	1,255,074
Ancillary & Auxiliary Units	120,869	126,333	160,464	155,205	215,610
Animal Shelter	1,315,454	1,077,744	1,059,600	1,024,872	1,060,200
GENERAL FUND TOTAL	38,755,132	40,663,145	48,672,540	47,077,305	49,743,352
COPS Grant	212,904	417,358	404,586	433,106	307,638
Asset Forfeiture	36,021	42,410	67,872	35,703	67,872
Police - Local Public Safety	523,877	524,240	524,906	473,346	535,426
State Homeland Security Grants	64,837	1	-	-	-
Misc Public Safety Grants - Police	386,071	271,296	-	-	-
UASI Grants	14,938	358,889	-	-	-
Police Grants	-	-	1,229,733	191,147	1,038,626



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POLICE DEPARTMENT				
DETAIL OF PERSONNEL SERVICES				
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED
Police Captain	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00
Police Corporal	0.00	5.00	5.00	5.00
Police Lieutenant	7.00	7.00	7.00	7.00
Police Officer	98.00	93.00	103.00	103.00
Police Sergeant	18.00	18.00	18.00	18.00
Subtotal SWORN	126.00	126.00	136.00	136.00
Administrative Secretary	2.00	2.00	1.00	1.00
Animal Care Attendant	3.00	0.00	0.00	0.00
Animal Control Manager	1.00	0.00	0.00	0.00
Animal Control Officer	2.00	0.00	0.00	0.00
Communications Center Manager	1.00	1.00	1.00	1.00
Confidential Secretary	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Crime Lab Manager	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	0.00	0.00	0.00
Executive Assistant to the Police Chief	1.00	1.00	1.00	1.00
Forensic Evidence Technician	3.00	3.00	3.00	3.00
Forensic Latent Print Examiner	0.00	0.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Management Assistant	0.00	0.00	1.00	1.00
Parking Enforcement Officer	0.00	0.00	0.00	1.00
Police Dispatcher	11.00	11.00	12.00	12.00
Police Records Manager	1.00	1.00	1.00	1.00
Police Records Specialist	12.00	12.00	12.00	11.00
Police Records Supervisor	2.00	2.00	2.00	2.00
Police Services Officer	8.00	8.00	8.00	8.00
Police Services Officer II	2.00	2.00	2.00	2.00
Property Clerk	3.00	3.00	3.00	3.00
Public Safety Aide (Maintenance Aide)	2.00	1.00	1.00	1.00
Public Safety Communications Operator	5.00	5.00	4.00	4.00
Secretary	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00
Supervising Police Dispatcher	4.00	4.00	4.00	4.00
Subtotal NON-SWORN	70.00	62.00	63.00	63.00
General Fund Total	196.00	188.00	199.00	199.00

POLICE DEPARTMENT					
GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	32,760,963	28,836,328	36,387,227	35,371,039	37,353,578
MATL, SVC & SUPPLIES	5,994,169	6,871,267	7,208,105	6,629,058	7,399,034
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	4,955,550	5,077,208	5,077,208	4,990,740
TOTAL	38,755,132	40,663,145	48,672,540	47,077,305	49,743,352

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POLICE DEPARTMENT

GENERAL FUND REVENUE SUMMARY	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	AMENDED BUDGET	EST. ACTUAL	ADOPTED
DOG LICENSE - 4420	14,785	-	-	-	-
SB 90 STATE MANDATED COST - 4619	82,251	38,773	30,000	30,000	30,000
P.O.S.T. - 4625	14,370	25,094	20,000	23,000	20,000
FEDERAL GRANTS - 4631	-	210	-	25,000	-
OTHER GRANTS - 4634	-	-	-	42,400	-
GOVERNMENT REIMBURSE - 4650	406,238	840,166	743,000	890,000	920,000
DOJ/NTF/OCDETF/DEA - 4651	11,547	11,493	18,200	-	-
WITNESS FEES - 5015	2,310	1,655	6,000	6,700	6,000
FINGERPRINT/LIVE SCAN FEES - 5040	76	66	200	200	200
POLICE REVENUE - 5041	29,159	32,637	40,000	40,000	40,000
PRIVATE PARTY TOW FEES - 5042	52,760	40,920	52,000	60,000	60,000
CONTRACT POLICE SERVICES - 5043	-	-	-	9,350	-
LICENSE INVESTIGATION FEES - 5044	7,285	5,760	8,300	8,300	8,300
RECORD COPY FEES - 5045	-	-	-	25,000	25,000
ANIMAL SHELTER (EL CAJON) - 5050	12,683	-	-	-	-
ANIMAL SHELTER (LA MESA) - 5051	26,910	-	-	-	-
EXPENSE RECOVERY/REIMB - 5085	-	26,423	120,000	80,000	80,000
ADJUDICATED TRUST MONIES - 5531	14,864	47,383	100,000	20,000	100,000
COURT FINES - 5532	26,812	3,679	36,000	25,000	36,000
FALSE ALARM - 5533	14,498	82,855	102,500	102,500	102,500
IMPOUNDS - 5534	74,098	74,810	100,000	100,000	100,000
MOTOR VEHICLE FINES - 5535	82,731	102,287	200,000	150,000	200,000
PARKING FINES - 5536	85,014	86,769	100,000	140,000	140,000
SPAY/NEUTER FINES - 5537	1,495	-	-	-	-
DONATIONS - 6020	2,494	97	-	250	-
CASH Overage/SHORTAGE - 6091	-	(5)	-	-	-
MISC REIMBURSE - 6520	1,204	6,357	1,000	870	1,000
RECOVERY/REIMB INJURY PAY - 6540	-	-	1,000	-	1,000
TRANSFER IN - 6910	209,107	209,107	209,107	209,107	197,086
GENERAL FUND TOTAL	1,172,691	1,636,536	1,887,307	1,987,677	2,067,086

POLICE DEPARTMENT

INTERDEPARTMENTAL CHARGES AND COST RECOVERY	
EXPENDITURE SUMMARY	
ADOPTED BUDGET	49,743,352
ALLOCATED COST	2,187,598
TOTAL	51,930,950
% ALLOCATED COST	4%
REVENUE SUMMARY	
FEES AND CHARGES	2,067,086
TAX AND OTHER GENERAL REVENUE SUPPORT	49,863,864
TOTAL	51,930,950
% TAX SUPPORT	96%
% FEE SUPPORT	4%

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POLICE - ADMINISTRATION

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	1,734,658	1,543,121	1,847,139	1,819,859	1,885,524
MAT'L, SVC & SUPPLIES	1,393,477	1,671,886	1,603,519	1,509,362	1,604,819
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	255,533	254,519	254,519	259,320
TOTAL	<u>3,128,136</u>	<u>3,470,540</u>	<u>3,705,177</u>	<u>3,583,740</u>	<u>3,749,663</u>

POLICE - INSPECTION, TRAINING & PERSONNEL

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	1,396,462	1,297,518	1,437,045	1,552,043	1,621,026
MAT'L, SVC & SUPPLIES	918,234	1,095,362	1,113,079	907,790	1,166,850
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	219,810	204,759	204,759	221,622
TOTAL	<u>2,314,695</u>	<u>2,612,690</u>	<u>2,754,883</u>	<u>2,664,592</u>	<u>3,009,498</u>

POLICE - RECORDS

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	874,553	715,928	1,284,797	1,248,807	1,135,605
MAT'L, SVC & SUPPLIES	166,705	177,424	202,512	186,301	202,512
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	112,659	105,412	105,412	101,193
TOTAL	<u>1,041,258</u>	<u>1,006,011</u>	<u>1,592,721</u>	<u>1,540,520</u>	<u>1,439,310</u>

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POLICE - COMMUNICATIONS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	2,402,738	2,346,613	3,064,723	2,984,030	2,702,362
MAT'L, SVC & SUPPLIES	234,791	294,213	325,609	286,954	345,359
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	244,666	251,126	251,126	239,097
TOTAL	<u>2,637,529</u>	<u>2,885,492</u>	<u>3,641,458</u>	<u>3,522,110</u>	<u>3,286,818</u>

POLICE - PATROL

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	15,277,801	13,452,589	17,227,862	16,657,534	18,387,979
MAT'L, SVC & SUPPLIES	1,084,944	1,186,706	1,452,905	1,326,036	1,467,405
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	2,428,516	2,591,561	2,591,561	2,626,805
TOTAL	<u>16,362,745</u>	<u>17,067,811</u>	<u>21,272,328</u>	<u>20,575,131</u>	<u>22,482,189</u>

POLICE - SPECIAL OPERATIONS UNIT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	2,829,015	2,547,829	2,851,001	2,737,844	3,283,042
MAT'L, SVC & SUPPLIES	259,051	267,046	270,804	268,033	294,804
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	433,440	415,281	415,281	444,074
TOTAL	<u>3,088,066</u>	<u>3,248,316</u>	<u>3,537,086</u>	<u>3,421,158</u>	<u>4,021,920</u>

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POLICE - TRAFFIC

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,709,537	1,453,059	1,916,131	1,844,061	1,942,604
MAT'L, SVC & SUPPLIES	252,324	264,544	259,459	250,762	262,159
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	295,042	288,708	288,708	269,590
TOTAL	1,961,861	2,012,645	2,464,298	2,383,531	2,474,353

POLICE - INVESTIGATIONS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	5,313,883	4,736,589	5,682,231	5,462,182	5,415,450
MAT'L, SVC & SUPPLIES	461,442	535,677	577,591	565,245	596,453
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	880,114	830,822	830,822	736,814
TOTAL	5,775,325	6,152,380	7,090,644	6,858,249	6,748,717

POLICE - FORENSIC LABORATORY

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	867,476	742,820	1,065,998	1,035,065	969,986
MAT'L, SVC & SUPPLIES	141,719	174,593	192,863	178,112	192,863
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	85,770	135,020	135,020	92,225
TOTAL	1,009,196	1,003,183	1,393,881	1,348,197	1,255,074

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Police Department
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POLICE - ANCILLARY & AUXILIARY UNITS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	10,270	-	10,300	29,614	10,000
MAT'L, SVC & SUPPLIES	110,599	126,333	150,164	125,591	205,610
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	120,869	126,333	160,464	155,205	215,610

POLICE - ANIMAL CONTROL

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	344,571	262	-	-	-
MAT'L, SVC & SUPPLIES	970,883	1,077,482	1,059,600	1,024,872	1,060,200
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	1,315,454	1,077,744	1,059,600	1,024,872	1,060,200

COPS GRANT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	7,200	-	-
MAT'L, SVC & SUPPLIES	112,129	197,766	181,673	219,460	181,673
CAPITAL OUTLAY	100,776	219,592	215,713	213,646	125,965
OTHER FINANCING USES	-	-	-	-	-
TOTAL	212,905	417,358	404,586	433,106	307,638

City of El Cajon
Police Department
 Fiscal Year 2023 – 2024 Annual Budget

ASSET FORFEITURE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	36,022	42,410	67,872	35,703	67,872
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	36,022	42,410	67,872	35,703	67,872

POLICE - LOCAL PUBLIC SAFETY

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	236,502	236,740	237,406	236,911	237,407
CAPITAL OUTLAY	127,376	127,500	127,500	76,435	138,019
OTHER FINANCING USES	160,000	160,000	160,000	160,000	160,000
TOTAL	523,877	524,240	524,906	473,346	535,426

STATE HOMELAND SECURITY GRANTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	-	-	-
CAPITAL OUTLAY	64,837	1	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	64,837	1	-	-	-

City of El Cajon
Police Department
 Fiscal Year 2023 – 2024 Annual Budget

MISC PUBLIC SAFETY GRANTS - POLICE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	221,851	209,965	-	-	-
MAT'L, SVC & SUPPLIES	20,537	14,302	-	-	-
CAPITAL OUTLAY	143,683	47,029	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	386,071	271,296	-	-	-

UASI GRANTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,585	2,146	-	-	-
MAT'L, SVC & SUPPLIES	3,707	1,036	-	-	-
CAPITAL OUTLAY	9,645	355,707	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	14,938	358,889	-	-	-

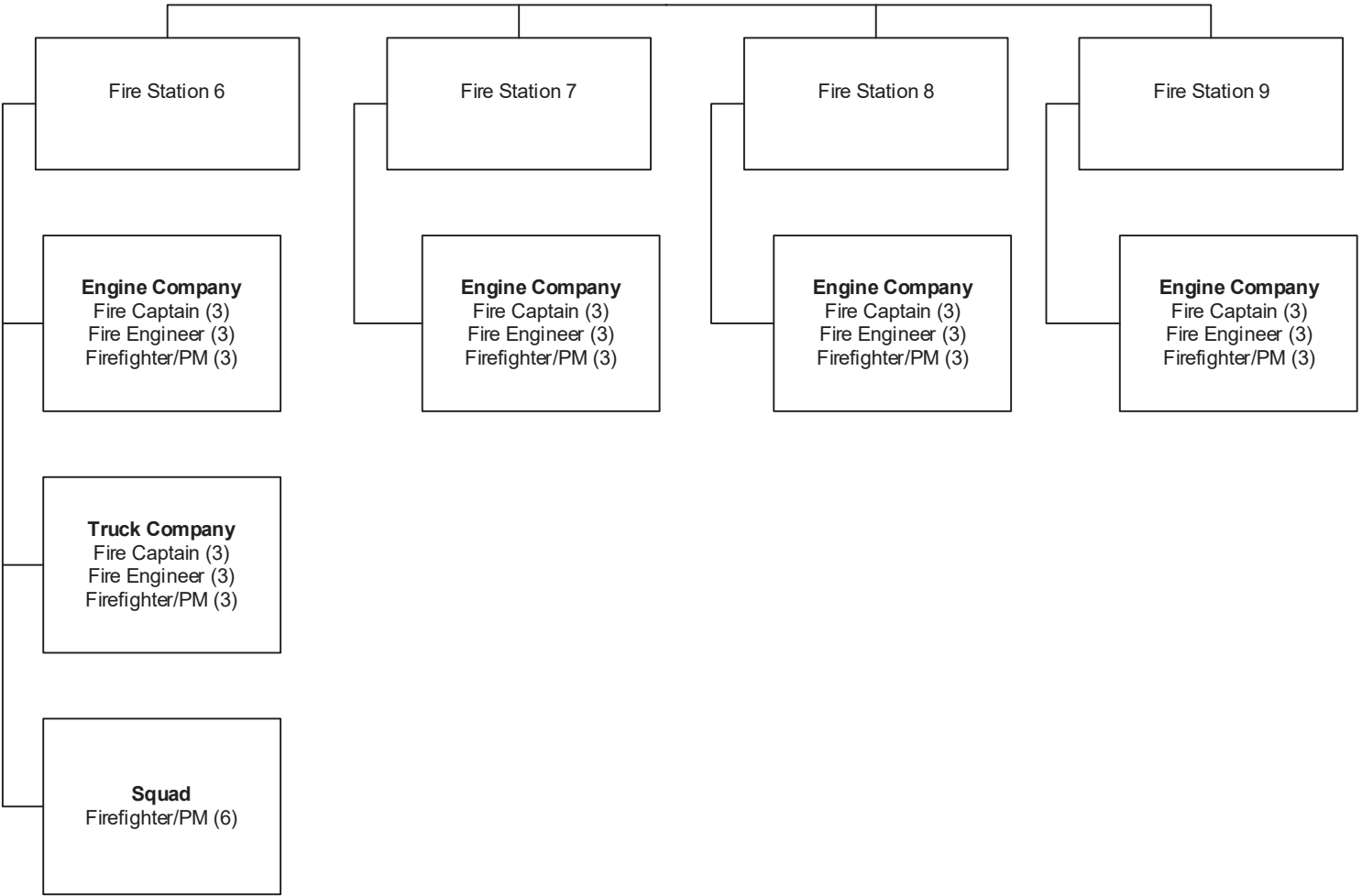
POLICE GRANTS FUND

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	248,721	109,338	48,515
MAT'L, SVC & SUPPLIES	-	-	133,724	7,592	267,141
CAPITAL OUTLAY	-	-	847,328	74,217	722,970
OTHER FINANCING USES	-	-	-	-	-
TOTAL	-	-	1,229,773	191,147	1,038,626



Fire Department

FY 2023-24



City of El Cajon
Fire Department
Fiscal Year 2023 – 2024 Annual Budget



City of El Cajon
Fire Department
Fiscal Year 2023 – 2024 Annual Budget



FIRE DEPARTMENT

Mission Statement:

The El Cajon Fire Department protects life, property, and natural resources through professional response. Our mission is to provide safe communities through exceptional, professional service.

Description:

The El Cajon Fire department is comprised of four budgeted divisions: Fire Administration, Fire Suppression, Heartland Fire & Rescue JPA, and Emergency Medical Services.

The Heartland Fire & Rescue division provides shared management and administrative staffing through a Joint Powers Agreement (JPA) between the cities of El Cajon, La Mesa and Lemon Grove. Through the JPA, 16 full-time staff are shared via a cost allocation formula. The Administration division administers the Fire department services and functions specific to the City of El Cajon, as well as the shared functions of the JPA. This division also assists in the coordination and scheduling of the Fire Safety Public Education Programs, which include: station tours, school visitations, annual fire safety expo, community preparedness programs, speaking engagements, demonstrations, community activities, and community emergency response team (CERT) training. The Suppression/Operations division is focused on preservation of life, property and natural resources. This division consists of the Firefighter/Paramedics, which staff and operate four (4) Advanced Life Support (ALS) Paramedic Assessment Engine Companies, one (1) ALS Paramedic Assessment Truck/Rescue, and one (1) ALS Squad. The Emergency Medical Services (EMS) division, in conjunction with fire suppression personnel, is focused on providing pre-hospital emergency advanced life support to the community. The Training division is focused on supporting the operational needs of the department through structured training while ensuring that state and federal training mandates are met.

Goals

- Respond to at least 90% of emergency incidents with first arriving unit within 7 minutes.
- Respond to at least 90% of working fire incidents with an effective fire force of 17 personnel within 10 minutes and 30 seconds.
- Respond to all employee infectious disease exposures within one hour of notification.
- Manage the QA/QI program through the Regional Cooperative Care Program (RCCP).
- Continue to monitor collaborative programs, and El Cajon Community Care, in an effort to reduce the impact on the 9-1-1 system (right resources to the right call).
- Public Service Education on personal preparedness and the proper use of the 9-1-1 system.
- Continue to update fire pre-plans and hazard mapping utilizing GIS intern personnel.
- Continue the department's Wellness program (cancer awareness and prevention), and the PEER Support program (personnel mental well-being).
- Increase annual Fire/Life Safety Inspections and shorten Fire Plan Check turnaround.
- Respond to all civilian complaints or requests for information within one working day.
- Continue to develop, train, and certify members of the CERT Program.
- Continue participation at the State and regional levels for operations training, health & safety (EMS), and administrative methods and practices.
- Continue expanding the Department's Explorer and Reserve Programs to develop and support recruitment efforts by meeting the needs of the department and community.

City of El Cajon
Fire Department
 Fiscal Year 2023 – 2024 Annual Budget

FIRE DEPARTMENT					
BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Administration	1,898,980	2,033,529	2,263,811	2,141,587	2,240,086
Suppression	12,710,319	13,536,581	14,400,892	13,623,385	15,647,048
Prevention	-	-	387,728	366,794	359,902
Heartland Fire & Rescue	1,908,579	2,320,795	2,941,299	2,782,498	3,199,697
Emergency Medical Services	179,394	289,515	321,850	304,473	319,968
GENERAL FUND TOTAL	16,697,272	18,180,420	20,315,580	19,218,737	21,766,701
Fire - Local Public Safety	88,323	168,730	302,482	171,795	270,000
Fire Department Grants	-	-	159,591	17,145	142,446

FIRE DEPARTMENT					
DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	0.00
Fire Battalion Chief	3.00	3.00	3.00	3.00	4.00
Fire Captain	15.00	15.00	15.00	15.00	15.00
Fire Chief	1.00	1.00	1.00	1.00	0.00
Fire Division Chief	1.00	1.00	1.00	1.00	1.00
Fire Engineer	15.00	15.00	15.00	15.00	15.00
Fire Inspector	1.00	2.00	2.00	2.00	2.00
GIS Technician	0.00	0.00	0.00	0.00	1.00
Management Analyst	1.00	1.00	0.00	0.00	0.00
Paramedic Firefighter	21.00	21.00	21.00	21.00	21.00
Senior Management Analyst	0.00	0.00	1.00	1.00	1.00
General Fund Total	61.00	62.00	62.00	62.00	62.00



City of El Cajon
Fire Department
 Fiscal Year 2023 – 2024 Annual Budget

FIRE DEPARTMENT

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
AMBULANC/PM BENEFIT - 4200	367,954	369,284	360,000	365,000	365,000
FIRE PERMITS - 4460	24,166	69,736	50,000	59,000	50,000
FEDERAL GRANTS - 4631	-	56,580	-	197,000	100,000
STATE GRANTS - 4632	-	65,117	-	-	-
OTHER GOV'T REIM- 4650	318,684	422,701	150,000	33,000	50,000
INTERAGENCY REIMB. - 4654	142,523	160,527	100,000	137,500	100,000
GEMT REIMBRSE (EMS) - 4655	92,662	-	-	-	-
AMBULANCE CHARGES - 5020	6,161	1,141	-	211	-
CONTRACT SVCS - 5043	449,603	466,363	460,000	466,000	460,000
RENTAL INCOME - 5350	139,494	139,494	145,000	139,000	145,000
FALSE ALARM - 5533	-	-	-	2,300	-
DAMAGE TO CITY PROP - 6510	43,139	-	-	-	-
MISC REIMBRSE - 6520	-	5	-	-	-
GENERAL FUND TOTAL	1,584,388	1,750,948	1,265,000	1,399,011	1,270,000

FIRE DEPARTMENT

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	13,558,427	12,824,172	14,199,729	13,382,998	15,480,326
MAT'L, SVC & SUPPLIES	3,089,922	3,421,392	4,262,727	3,527,472	4,400,072
CAP OUTLAY /PROJECTS	48,923	-	-	455,143	-
OTHER FINANCING USES	-	1,934,856	1,853,124	1,853,124	1,886,303
TOTAL	16,697,272	18,180,420	20,315,580	19,218,737	21,766,701

FIRE DEPARTMENT

INTERDEPARTMENTAL CHARGES AND COST RECOVERY	
EXPENDITURE SUMMARY	
ADOPTED BUDGET	21,766,701
ALLOCATED COST	834,562
TOTAL	22,601,263
% ALLOCATED COST	4%
REVENUE SUMMARY	
FEES AND CHARGES	1,270,000
TAX AND OTHER GENERAL REVENUE SUPPORT	21,331,263
TOTAL	22,601,263
% TAX SUPPORT	94%
% FEE SUPPORT	6%

City of El Cajon
Fire Department
 Fiscal Year 2023 – 2024 Annual Budget

ADMINISTRATION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	188,443	240,054	34,948	37,131	22,000
MAT'L, SVC & SUPPLIES	1,661,615	1,771,271	2,228,863	1,649,313	2,218,086
CAP OUTLAY /PROJECTS	48,923	-	-	455,143	-
OTHER FINANCING USES	-	22,204	-	-	-
TOTAL	1,898,980	2,033,529	2,263,811	2,141,587	2,240,086

SUPPRESSION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	11,621,432	10,866,039	11,606,555	10,944,614	12,816,919
MAT'L, SVC & SUPPLIES	1,088,887	1,050,162	1,275,664	1,160,098	1,259,739
CAP OUTLAY /PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	1,620,381	1,518,673	1,518,673	1,570,390
TOTAL	12,710,319	13,536,581	14,400,892	13,623,385	15,647,048

PREVENTION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	303,749	302,453	270,531
MAT'L, SVC & SUPPLIES	-	-	62,350	42,712	66,250
CAP OUTLAY /PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	21,629	21,629	23,121
TOTAL	-	-	387,728	366,794	359,902

City of El Cajon
Fire Department
 Fiscal Year 2023 – 2024 Annual Budget

HEARTLAND FIRE & RESCUE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,748,552	1,718,080	2,254,477	2,098,800	2,370,876
MAT'L, SVC & SUPPLIES	160,026	310,443	374,000	370,876	536,029
CAP OUTLAY /PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	292,271	312,822	312,822	292,792
TOTAL	1,908,579	2,320,795	2,941,299	2,782,498	3,199,697

EMERGENCY MEDICAL SERVICES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	179,394	289,515	321,850	304,473	319,968
CAP OUTLAY /PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	179,394	289,515	321,850	304,473	319,968

FIRE - LOCAL PUBLIC SAFETY

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	35,000	33,072	48,000
CAP OUTLAY /PROJECTS	88,323	168,730	267,482	138,723	222,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	88,323	168,730	302,482	171,795	270,000

City of El Cajon
Fire Department
 Fiscal Year 2023 – 2024 Annual Budget

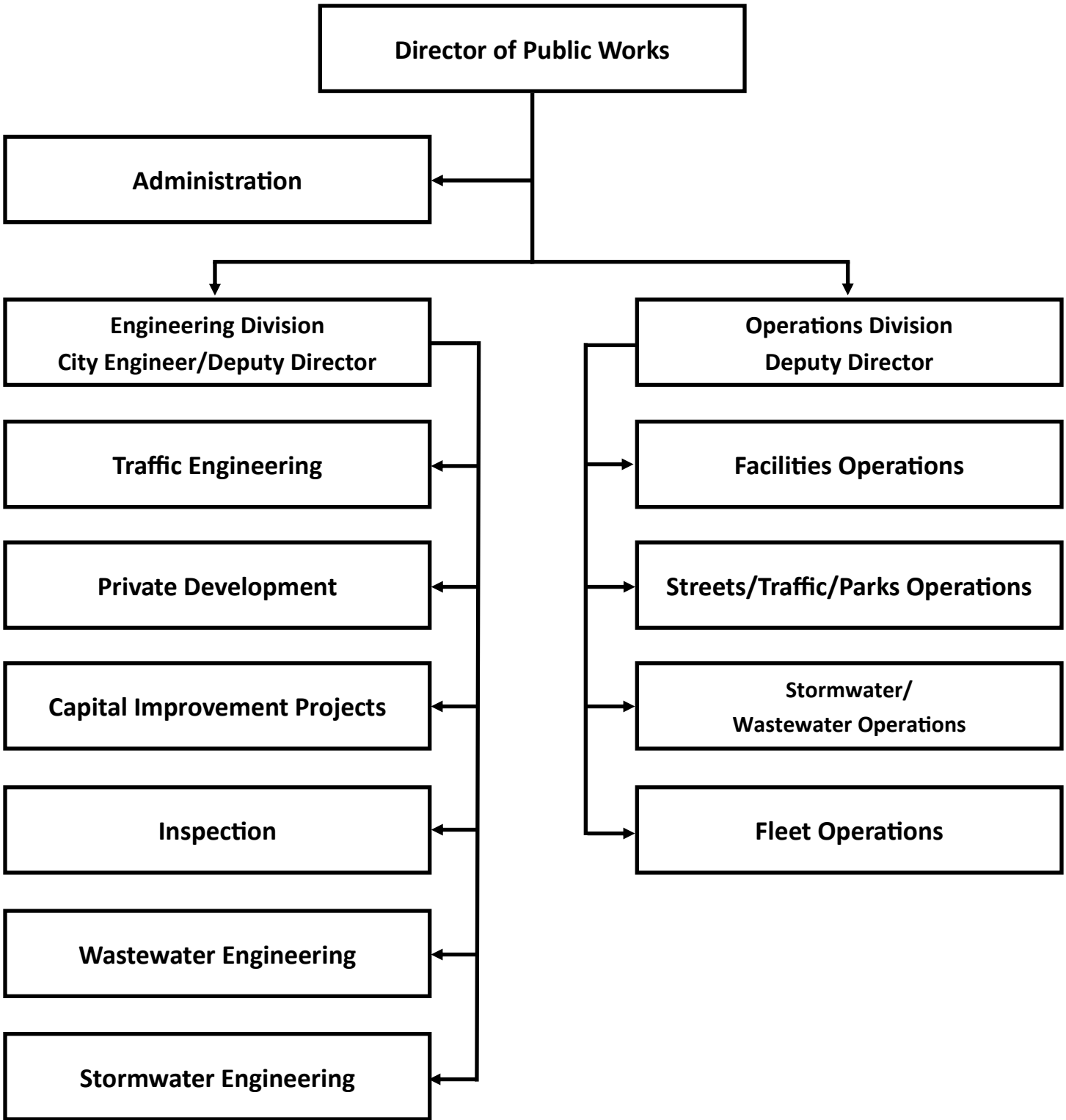
FIRE DEPARTMENT GRANTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	-	-	-
CAP OUTLAY /PROJECTS	-	-	159,591	17,145	142,446
OTHER FINANCING USES	-	-			
TOTAL	-	-	159,591	17,145	142,446



Public Works Department

Fiscal Year 2023-24



City of El Cajon
Public Works Department
Fiscal Year 2023 – 2024 Annual Budget



City of El Cajon
Public Works Department
Fiscal Year 2023 – 2024 Annual Budget



PUBLIC WORKS

Mission Statement:

To preserve, promote, and enhance the quality of life through the development and maintenance of infrastructure and services throughout the City.

Description:

The Public Works Department is comprised of two main divisions, Engineering and Operations. These divisions work together to plan, design, construct, inspect, maintain, and operate City infrastructure assets. Administrative staff supports both divisions and oversees the department budget, public works contracts, Professional Service Agreements, and refuse and recycling collection services.

The Engineering Division manages the Capital Improvement Program (CIP), Inspection, Private Development, Stormwater, and Traffic services to implement and maintain various projects and assets throughout the City related to roads, drainage, flood control, transportation, bicycle and pedestrian pathways, traffic and street lights, facilities, sewer, storm drains, and street resurfacing.

The CIP Section is responsible for capital improvements, major maintenance of buildings and infrastructure, and ADA requirements for City buildings. This section also provides inspections for grading, utilities, traffic control, construction of retaining walls, sidewalks, curb and gutter, pedestrian curb ramps, and other projects in the public right-of-way.

The Private Development Section, a part of the Project Assistance Center (PAC), manages a wide variety of permit and plan check services, including grading and improvement plans; encroachment, utility, and transportation permits; and final maps. Also, our engineers review permit applications from the Community Development Department for conformance with applicable codes and regulations. Additionally, Private Development reviews and comments on all proposed right-of-way dedications, abandonments, and annexations.

The Stormwater Section implements the Jurisdictional Runoff Management Program that is responsible for improving the quality of the City's surface water while complying with the Regional Water Quality Control Board's R9-2013-0001 Municipal Permit. Significant components include training City personnel; inspecting commercial businesses, industrial businesses, and construction sites; public outreach; dry-weather stormwater testing; and conditioning new development and redevelopment projects to comply with current regulations. The City strives to implement grounded approaches beyond permit compliance and achieve cost-effective stormwater management practices for businesses and citizens through the City's Standard Urban Storm Water Mitigation Program (SUSMP).

The Traffic Engineering Section supports Private Development for public improvements and coordinates traffic projects in the City's right-of-way. This section manages the design, construction, and maintenance of street lighting, traffic signal systems, road striping, signage, and traffic-related improvement projects. Additional services include administering contracts, coordinating underground utilities, transportation planning, responding to public inquiries, conducting traffic studies, and reporting to City Council. Traffic Engineering also provides support to the Information Technology Department and the Operations section in installing, maintaining, and operating security camera systems.

City of El Cajon
Public Works Department
Fiscal Year 2023 – 2024 Annual Budget

PUBLIC WORKS

The Operations Division manages the repair and maintenance of the City's infrastructure. This division consists of five sections: Facilities, Streets/Traffic, Parks/Grounds, Fleet Maintenance, and Wastewater (covered in the Wastewater Enterprise Fund section of the Budget).

The Facilities Section is responsible for operating, maintaining, and repairing all City facilities, including custodial services. This section manages a preventive maintenance program for all buildings. Skilled tradespersons provide routine and emergency repairs of electrical, mechanical, and plumbing systems, and security access throughout the City. Also, this section provides design review, space planning, equipment selection, and the administration, monitoring, and control of facilities-related contracts.

The Streets/Traffic Section is responsible for street maintenance, including pothole and asphalt repairs, and repairing sidewalks, curbs, and gutters. This section assists with community events held throughout the year and removing abandoned property in the public right-of-way. This section is also responsible for installing and maintaining traffic infrastructure, including signs, striping, and pavement markers.

The Parks/Grounds Section is responsible for the landscape maintenance of City parks, street medians, parkway trees, City/school recreational complexes, the Civic Center, and other public building grounds. This section is also responsible for administering the Urban Forestry Program and weed abatement on public property. Also, the group regularly does work for other City departments, including Fire, Police, and Recreation.

The Fleet Section manages the City's vehicles and equipment's overall condition, continually evaluating and recommending a replacement. They perform preventive maintenance services and major, minor, and emergency repairs. Additionally, this section conducts tailpipe emissions tests on gasoline and diesel engines to comply with State and federally mandated automotive emission regulations, and California Highway Patrol (CHP) safety inspections on City commercial vehicles and trailers.

Goals:

- Provide ongoing maintenance of the City's facilities, streets, sidewalks, parks, medians, vehicles, and traffic management system.
- Comply with the State-mandated refuse, recycling, organics, and edible food recovery programs for residential, multi-family, and commercial customers.
- Provide quality support to the PAC to ensure a high level of customer service.
- Complete projects on schedule and within budget, including Wells Park Improvements, Heartland Fire Administrative Office Improvements, El Cajon Transit Community Improvements, West Main Street Green Street Improvements, Madison Avenue Safety Improvements, Jamacha Road Safety Improvements, Solar Energy and Battery Storage, Fiber Optic Improvements, the Active Transportation Plan, streetlight/traffic signal projects, and street resurfacing.
- Revitalize existing City entry points and address cleanliness of main corridors.

City of El Cajon
Public Works Department
 Fiscal Year 2023 – 2024 Annual Budget

PUBLIC WORKS DEPARTMENT

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	AMENDED BUDGET	EST. ACTUAL	ADOPTED
Administration	504,191	530,215	562,647	428,508	526,668
Facilities Maintenance	2,075,107	2,136,350	2,923,159	2,387,731	2,981,418
Engineering-Other	3,045	863	36,904	28,106	700
Engineering-Private Development	435,086	332,928	678,047	425,695	623,834
Engineering-CIP Projects	623,537	468,587	677,705	568,767	629,750
Traffic Engineering	981,787	1,099,733	1,274,705	1,063,724	1,592,528
Traffic Maintenance	723,971	671,625	1,420,176	658,801	1,013,225
Parks	1,623,040	1,516,832	1,734,417	1,619,547	2,005,598
St. Median & Parkway Tree Maint	534,627	539,329	989,449	661,408	595,143
GENERAL FUND TOTAL	7,504,391	7,296,462	10,297,209	7,842,287	9,968,864
Street Maintenance (Gas Tax)	2,702,941	2,576,829	3,592,274	2,742,031	3,672,108
Transit	80,560	83,552	117,506	97,448	124,931
Beverage Container Recycling	-	58,270	-	-	-
Vehicle/Equip Maint.	2,066,986	1,976,378	2,342,236	2,048,134	2,324,030
Vehicle/Equip Replacement	752,058	782,576	1,125,209	769,482	1,373,400
Public Works Operating Grants	-	-	2,382,969	144,439	2,238,530
Indian Gaming Grant	23,017	-	-	-	-

PUBLIC WORKS DEPARTMENT

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Administrative Secretary	0.20	0.20	0.00	0.00	0.00
Assistant Engineer	1.30	1.50	2.00	1.45	1.45
Associate Civil Engineer	2.20	2.20	3.20	3.70	3.70
City Engineer/Dep. Director	0.30	0.20	0.20	0.80	0.80
City Traffic Engineer	0.70	0.80	0.80	1.00	1.00
Deputy Director of Public Works	0.30	0.20	0.20	0.20	0.20
Director of Public Works	0.30	0.30	0.30	0.30	0.30
Engineering Technician	2.15	1.90	0.00	0.00	0.00
Facilities Technician	5.00	5.00	5.00	6.00	6.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
Maintenance Supervisor	2.25	1.40	1.40	1.40	1.40
Management Analyst	0.40	0.30	0.30	0.30	0.30
Management Assistant	0.00	0.00	0.20	0.20	0.20
Operations Manager	1.60	1.50	1.50	1.50	1.50
Principal Civil Engineer	1.10	0.40	0.40	0.40	0.40
Project Assistant	0.00	0.00	1.90	1.90	1.90
Public Works Crew Leader	2.50	1.40	1.40	0.90	0.90
Public Works Equipment Operator	1.70	1.50	1.50	2.85	2.85
Public Works Inspector	1.50	1.20	1.20	1.45	1.45
Public Works Maintenance Worker	5.95	6.75	6.75	6.90	6.90
Senior Engineering Technician	2.70	1.70	1.20	2.95	2.95
Senior Management Analyst	0.50	0.60	0.55	0.60	0.60
Senior Maintenance Worker	3.00	3.00	2.80	2.90	2.90
General Fund Total	36.65	33.05	33.80	38.70	38.70

City of El Cajon
Public Works Department
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PUBLIC WORKS DEPARTMENT				
DETAIL OF PERSONNEL SERVICES				
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED
Public Works Equipment Operator	0.00	0.00	0.00	0.05
Public Works Maintenance Worker	0.05	0.05	0.05	0.00
TDA Total	0.05	0.05	0.05	0.05
Equipment Mechanic	3.00	3.00	3.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00
Lead Equipment Mechanic	1.00	1.00	1.00	1.00
Management Analyst	0.10	0.00	0.00	0.00
Fleet Specialist	0.00	0.50	0.50	0.50
Vehicle/Equipment Maintenance Total	5.10	5.50	5.50	5.50
Administrative Secretary	0.15	0.15	0.00	0.00
Assistant Engineer	0.00	0.50	0.75	0.65
Associate Civil Engineer	0.25	0.35	0.35	0.35
City Engineer/Dep. Director	0.00	0.00	0.00	0.20
City Traffic Engineer	0.20	0.20	0.20	0.00
Deputy Director of Public Works	0.20	0.20	0.20	0.20
Director of Public Works	0.20	0.20	0.00	0.20
Engineering Technician	0.20	0.20	0.00	0.00
Geographic Information Systems Analyst	0.25	0.25	0.25	0.00
Geographic Information Systems Technician	0.25	0.25	0.25	0.00
Maintenance Supervisor	0.75	0.50	0.50	0.50
Management Analyst	0.00	0.05	0.05	0.05
Management Assistant	0.00	0.00	0.15	0.15
Operations Manager	0.20	0.20	0.00	0.20
Project Assistant	0.00	0.00	0.20	0.20
Public Works Crew Leader	0.50	0.50	0.50	1.00
Public Works Equipment Operator	3.30	3.30	3.30	3.00
Public Works Inspector	0.30	0.30	0.00	0.15
Public Works Maintenance Worker	4.00	3.00	3.00	1.00
Principal Civil Engineer	0.10	0.10	0.00	0.10
Senior Engineering Technician	0.60	0.70	0.45	0.55
Senior Management Analyst	0.30	0.05	0.10	0.05
Gas Tax Total	11.75	11.00	10.25	8.55

City of El Cajon
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PUBLIC WORKS DEPARTMENT

<u>GENERAL FUND REVENUE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
OVERSIZE/LOAD PERMIT - 4480	4,800	3,952	6,000	6,000	4,000
STATE GRANTS - 4632	-	146,529	-	-	-
ENGINEERING FEES - 5080	665,633	660,238	350,000	636,700	660,000
TRAFFIC ENG FEES - 5081&5082	9,300	11,100	12,000	12,000	12,000
EXPENSE REC/REIMB - 5085	579,801	527,001	510,000	529,460	608,800
MISC REIMBURSMNT - 6520	39,105	56,430	-	39,160	51,000
GENERAL FUND TOTAL	1,298,639	1,405,250	878,000	1,223,320	1,335,800

PUBLIC WORKS DEPARTMENT

<u>GENERAL FUND EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	4,444,799	3,591,259	4,878,041	4,281,728	4,915,860
MAT'L, SVC & SUPPLIES	3,043,646	3,292,053	4,612,144	3,085,107	4,129,553
CAP OUTLAY/TRANSFERS	15,946	-	399,745	68,173	469,578
TOTAL	7,504,391	7,296,462	10,297,209	7,842,287	9,968,864

PUBLIC WORKS DEPARTMENT

INTERDEPARTMENTAL CHARGES AND COST RECOVERY	
EXPENDITURE SUMMARY	
ADOPTED BUDGET	9,968,864
ALLOCATED COST	417,600
TOTAL	10,386,464
% ALLOCATED COST	4%
REVENUE SUMMARY	
FEES AND CHARGES	1,335,800
TAX AND OTHER GENERAL REVENUE SUPPORT	9,050,664
TOTAL	10,386,464
% TAX SUPPORT	87%
% FEE SUPPORT	13%

City of El Cajon
Public Works Department
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ADMINISTRATION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	153,150	169,000	221,099	208,111	197,812
MAT'L, SVC & SUPPLIES	351,041	340,175	321,926	200,775	308,821
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	21,040	19,622	19,622	20,035
TOTAL	504,191	530,215	562,647	428,508	526,668

FACILITIES MAINTENANCE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,069,004	994,766	1,137,569	1,107,549	1,102,381
MAT'L, SVC & SUPPLIES	990,157	1,044,619	1,300,646	1,119,810	1,312,289
CAPITAL OUTLAY	15,946	-	392,745	68,173	469,578
OTHER FINANCING USES	-	96,965	92,199	92,199	97,170
TOTAL	2,075,107	2,136,350	2,923,159	2,387,731	2,981,418

ENGINEERING - OTHER

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	65	-	-	-	-
MAT'L, SVC & SUPPLIES	2,980	863	36,904	28,106	700
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	3,045	863	36,904	28,106	700

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Public Works Department
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ENGINEERING - PRIVATE DEVELOPMENT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	414,069	270,205	585,473	354,486	528,635
MAT'L, SVC & SUPPLIES	21,018	25,432	40,650	19,285	43,350
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	37,291	51,924	51,924	51,849
TOTAL	435,086	332,928	678,047	425,695	623,834

ENGINEERING - CIP PROJECTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	587,236	386,419	562,366	473,176	521,336
MAT'L, SVC & SUPPLIES	36,302	31,711	66,197	46,449	57,197
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	50,457	49,142	49,142	51,217
TOTAL	623,537	468,587	677,705	568,767	629,750

TRAFFIC ENGINEERING

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	591,099	556,325	785,153	682,355	1,056,026
MAT'L, SVC & SUPPLIES	390,689	469,036	419,743	311,560	431,793
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	74,371	69,809	69,809	104,709
TOTAL	981,787	1,099,733	1,274,705	1,063,724	1,592,528

City of El Cajon
Public Works Department
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TRAFFIC MAINTENANCE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	464,537	357,402	483,164	417,320	550,460
MAT'L, SVC & SUPPLIES	259,433	276,023	899,058	203,527	415,058
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	38,200	37,954	37,954	47,707
TOTAL	723,971	671,625	1,420,176	658,801	1,013,225

PARKS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	903,872	676,999	866,805	848,174	817,035
MAT'L, SVC & SUPPLIES	719,167	764,044	792,900	703,661	1,119,788
CAPITAL OUTLAY	-	-	7,000	-	-
OTHER FINANCING USES	-	75,789	67,712	67,712	68,775
TOTAL	1,623,040	1,516,832	1,734,417	1,619,547	2,005,598

STREET MEDIAN & PARKWAY TREE MAINTENANCE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	261,768	180,141	236,412	190,557	142,175
MAT'L, SVC & SUPPLIES	272,859	340,150	734,120	451,934	440,557
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	19,037	18,917	18,917	12,411
TOTAL	534,627	539,329	989,449	661,408	595,143

City of El Cajon
Public Works Department
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STREET MAINTENANCE (GAS TAX)

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,285,277	1,121,730	1,561,418	1,317,167	1,182,891
MAT'L, SVC & SUPPLIES	1,337,973	1,178,930	1,836,318	1,240,495	2,046,207
CAPITAL OUTLAY	-	24,952	65,000	54,831	334,678
OTHER FINANCING USES	79,691	251,217	129,538	129,538	108,332
TOTAL	2,702,941	2,576,829	3,592,274	2,742,031	3,672,108

TRANSIT (TDA)

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	3,490	3,866	4,753	5,196	5,389
MAT'L, SVC & SUPPLIES	77,070	79,336	112,399	91,898	119,084
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	350	354	354	458
TOTAL	80,560	83,552	117,506	97,448	124,931

BEVERAGE CONTAINER RECYCLING

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	58,270	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	-	58,270	-	-	-

City of El Cajon
Public Works Department
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VEHICLE / EQUIPMENT MAINTENANCE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	701,041	614,814	810,692	742,356	729,300
MAT'L, SVC & SUPPLIES	1,284,554	1,289,689	1,414,195	1,189,082	1,530,241
CAPITAL OUTLAY	81,391	-	51,673	51,020	-
OTHER FINANCING USES	-	71,876	65,676	65,676	64,489
TOTAL	2,066,986	1,976,379	2,342,236	2,048,134	2,324,030

VEHICLE / EQUIPMENT REPLACEMENT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	10,415	2,396	38,200	26,805	2,396
CAPITAL OUTLAY	741,643	780,181	1,087,009	742,677	1,371,004
OTHER FINANCING USES	-	-	-	-	-
TOTAL	752,058	782,577	1,125,209	769,482	1,373,400

City of El Cajon
Public Works Department
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PUBLIC WORKS OPERATING GRANTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	815,544	56,796	758,749
CAPITAL OUTLAY	-	-	1,567,425	87,643	1,479,781
OTHER FINANCING USES	-	-	-	-	-
TOTAL	-	-	2,382,969	144,439	2,238,530

INDIAN GAMING GRANT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	23,017	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	23,017	-	-	-	-

City of El Cajon
Wastewater Enterprise Fund
Fiscal Year 2023 – 2024 Annual Budget



PUBLIC WORKS - WASTEWATER

Mission Statement:

To preserve, promote, and enhance the quality of life through the development and maintenance of infrastructure and services throughout the City.

Description:

The Wastewater Enterprise Fund provides for the investment in new infrastructure and the maintenance, repair, and rehabilitation of existing wastewater collection and stormwater conveyance systems.

The Wastewater Engineering Section provides services relating to sewage collection, transportation, treatment, and disposal for the City of El Cajon through contractual agreements with the City of San Diego, the City of La Mesa, and the East County Advanced Water Purification Joint Powers Agreement. This section also administers compliance with the State's wastewater discharge requirements by implementing a Sanitary Sewer Management Plan (SSMP) and reporting to the State's database.

The Engineering Section's responsibilities include preparing plans, specifications, and estimates; administering construction contracts; and conducting inspections for all wastewater and stormwater projects. This section is also responsible for the wastewater billing program and strives to ensure that the City's wastewater and stormwater systems comply with all federal and State regulations.

The Wastewater Operations Section provides continual maintenance and repair to both the City's wastewater collection and stormwater conveyance systems. Staff routinely perform wastewater system maintenance, including rodding, jetting, and video televising to assess conditions and file all necessary permits with the local Regional Water Quality Control Board and any other agencies having jurisdiction. Wastewater Operations also assigns and completes work orders to clean, maintain, and inspect stormwater system components, including drains, open channels, drainage ditches, and basins.

The wastewater sections work together to implement the Jurisdictional Runoff Management Program responsible for improving surface water quality while complying with the Regional Water Quality Control Board's Municipal Permit. Significant components include training personnel; inspecting commercial, industrial, and construction sites; public outreach; dry-weather stormwater testing; and conditioning new development and redevelopment projects to comply with current regulations. The City strives to implement grounded approaches beyond permit compliance and achieve cost-effective stormwater management practices for businesses and citizens through the Standard Urban Stormwater Mitigation Program.

Goals:

- Maintain the City's wastewater collection and stormwater conveyance systems.
- Complete projects on schedule and within budget, including the Broadway Creek Restoration Project, annual pipeline replacement and rehabilitation projects, water quality improvement projects, the box culvert condition assessments and repairs, and any emergency projects.
- Comply with the mandates of the Municipal Stormwater Permit.
- Update the City's Sewer Master Plan.
- Ensure wastewater billing efforts are conducted in the most efficient manner concerning financial and administrative efficiencies.

City of El Cajon
Wastewater Enterprise Fund
 Fiscal Year 2023 – 2024 Annual Budget

PUBLIC WORKS DEPARTMENT - WASTEWATER

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	AMENDED BUDGET	EST. ACTUAL	ADOPTED
Disposal	14,576,867	14,135,070	17,810,376	13,563,027	19,006,960
Maintenance & Service	2,841,738	3,176,840	3,839,791	3,429,164	5,347,364
Customer Service	932,710	684,492	905,340	642,594	599,171
NPDES	2,655,141	2,685,304	3,823,837	2,783,823	3,577,213
Capital Improvements Projects	1,157,435	3,200,419	13,758,933	2,685,409	11,073,524
Vehicle/Technology Replacement	31,236	270,195	540,940	670,807	1,204,792
WASTEWATER FUND TOTAL	22,195,126	24,152,320	40,679,217	23,774,824	40,809,024

PUBLIC WORKS DEPARTMENT - WASTEWATER

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED
Accountant	0.00	0.00	0.20	0.00	0.00
Accounting Technician	0.55	0.50	0.40	0.00	0.00
Administrative Secretary	1.65	0.65	0.00	0.00	0.00
Assistant Engineer	1.70	1.00	2.25	0.90	0.90
Associate Civil Engineer	2.55	2.45	3.45	2.95	2.95
City Engineer/Deputy Director of Public Works	0.70	0.80	0.80	0.00	0.00
Code Compliance Officer	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	2.00	1.30	1.00	1.00
Deputy Director of Public Works	0.50	0.60	0.60	0.60	0.60
Director of Public Works	0.50	0.50	0.50	0.50	0.50
Engineering Technician	0.65	0.90	0.00	0.00	0.00
Financial Operations Manager	0.10	0.20	0.20	0.00	0.00
Geographic Information Systems Analyst	0.75	0.75	0.75	0.00	0.00
Geographic Information Systems Technician	0.75	0.75	0.75	0.00	0.00
Maintenance Supervisor	1.00	1.10	1.10	1.10	1.10
Management Analyst	0.50	0.65	0.65	0.65	0.65
Management Assistant	0.00	0.00	0.65	0.65	0.65
Operations Manager	1.20	1.30	1.30	1.30	1.30
Principal Civil Engineer	0.80	1.50	0.50	1.50	1.50
Project Assistant	0.00	0.00	0.90	0.90	0.90
Public Works Equipment Operator	8.00	8.20	8.20	7.10	7.10
Public Works Inspector	0.20	0.50	0.50	0.40	0.40
Public Works Maintenance Crew Leader	2.00	2.10	2.10	2.10	2.10
Public Works Maintenance Worker	5.00	5.20	5.20	7.10	7.10
Senior Accountant	0.30	0.30	0.30	0.00	0.00
Senior Engineering Technician	1.70	2.60	1.35	1.50	1.50
Senior Management Analyst	1.20	1.35	1.35	1.35	1.35
Senior Maintenance Worker	0.00	0.00	0.20	1.00	1.00
Traffic Engineer	0.10	0.00	0.00	0.00	0.00
Wastewater Fund Total	32.20	35.75	35.90	33.60	33.60

City of El Cajon
Wastewater Enterprise Fund
 Fiscal Year 2023 – 2024 Annual Budget

PUBLIC WORKS DEPARTMENT - WASTEWATER

WASTEWATER ENTERPRISE FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
IND WASTE PERMIT - 4470	300	-	15,000	-	-
STATE GRANTS - 4632	-	419,773	-	-	-
INSPECTION FEES - 5010	29,520	21,540	20,000	20,000	21,540
SEPTIC TANK DISCHARGE - 5060	1,720,685	1,780,982	1,600,000	1,600,000	1,697,713
SEWER CONNECTION FEES - 5061	179,127	145,458	180,000	100,000	150,000
SEWER WET TAP FEES - 5062	5,040	720	2,000	2,000	2,000
SEWER SVC CHARGES - 5063&5064	22,016,867	26,824,487	29,875,000	30,110,798	33,040,000
STORMWATER FEES - 5065&5066	78,377	72,330	70,000	70,000	72,330
INT INCOME - 5310, 5330 & 5350	(70,097)	(804,768)	-	-	-
CITATION - 5512	1,651	2,600	2,000	2,000	2,600
COMPLIANCE - 5513	34,065	38,260	30,000	30,000	38,260
PENALTIES - 5514	21,962	83,663	-	-	25,000
GAIN(LOSS)/PROPERTY - 6040	-	3,240	-	-	-
MISC REIMBURSMNT - 6520&6510	7,866	2,547	-	-	-
EXPENSE RECOVERY - 6530	-	618	-	-	-
WASTEWATER FUND TOTAL	<u>24,025,363</u>	<u>28,591,450</u>	<u>31,794,000</u>	<u>31,934,798</u>	<u>35,049,443</u>

PUBLIC WORKS DEPARTMENT - WASTEWATER

WASTEWATER ENTERPRISE FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	4,195,092	4,117,188	5,129,536	4,950,974	4,446,228
MAT'L, SVC & SUPPLIES	16,340,182	16,490,682	21,176,590	15,370,347	22,962,211
CAP OUTLAY / PROJECTS	838,603	3,053,741	13,898,073	2,974,416	12,991,862
OTHER FINANCING USES	585,859	484,433	475,018	475,018	408,723
TOTAL	<u>21,959,736</u>	<u>24,146,044</u>	<u>40,679,217</u>	<u>23,770,755</u>	<u>40,809,024</u>

City of El Cajon
Wastewater Enterprise Fund
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DISPOSAL

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	343,083	398,430	502,308	502,308	381,076
MAT'L, SVC & SUPPLIES	14,233,784	13,686,051	17,257,144	13,009,795	18,587,222
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	50,589	50,924	50,924	38,662
TOTAL	14,576,867	14,135,070	17,810,376	13,563,027	19,006,960

MAINTENANCE & SERVICE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,527,295	1,662,427	1,913,699	1,913,699	1,926,096
MAT'L, SVC & SUPPLIES	697,553	1,341,370	1,742,898	1,312,271	2,115,717
CAP OUTLAY / PROJECTS	31,031	-	10,000	30,000	1,130,420
OTHER FINANCING USES	585,859	173,042	173,194	173,194	175,131
TOTAL	2,841,738	3,176,840	3,839,791	3,429,164	5,347,364

CUSTOMER SERVICE

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	524,350	426,438	574,590	395,344	369,479
MAT'L, SVC & SUPPLIES	408,360	196,847	275,182	191,682	196,882
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	61,207	55,568	55,568	32,810
TOTAL	932,710	684,492	905,340	642,594	599,171

City of El Cajon
Wastewater Enterprise Fund
 Fiscal Year 2023 – 2024 Annual Budget

NPDES

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,800,364	1,629,892	2,138,939	2,139,623	1,769,577
MAT'L, SVC & SUPPLIES	854,777	855,818	1,489,566	448,868	1,645,516
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	199,595	195,332	195,332	162,120
TOTAL	2,655,141	2,685,304	3,823,837	2,783,823	3,577,213

CAPITAL PROJECTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	379,249	407,081	400,000	400,000	407,082
CAP OUTLAY / PROJECTS	778,186	2,793,338	13,358,933	2,285,409	10,666,442
OTHER FINANCING USES	-	-	-	-	-
TOTAL	1,157,435	3,200,419	13,758,933	2,685,409	11,073,524

VEHICLE / TECHNOLOGY REPLACEMENT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	1,850	9,792	11,800	11,800	9,792
CAP OUTLAY / PROJECTS	29,386	260,403	529,140	659,007	1,195,000
OTHER FINANCING USES	-	-	-	-	-
TOTAL	31,236	270,195	540,940	670,807	1,204,792

PARKS & RECREATION DEPARTMENT

FY 2023-2024

Director of Parks & Recreation

Management Assistant

**Manuel Gonzalez
Parks & Recreation Manager**

**Adam Tronerud
Parks & Recreation Manager**

**Julie Alon
Parks & Recreation Manager**

**Fletcher Hills Park, Center
& Pool**

- Dominic Mangiapane, Recreation Svcs. Sup
- ❖ Aquatics
 - ❖ Citywide Supplies & Uniforms
 - ❖ Citywide Safety Lead
 - ❖ Citywide CPR Training

Renette Park & Center

- Fa'amalo Lutu, Recreation Svcs. Sup.
- ❖ Tuttle Park
 - ❖ Teen Coalition
 - ❖ Youth Sports Programs
 - ❖ Nature Program Services

**Ronald Reagan Community
Center**

- Larry Siev, Recreation Svcs. Supervisor
- ❖ Golf Tournament
 - ❖ R.E.C. Campaign
 - ❖ Prescott Promenade / Stoney's
Neighborhood Park / Judson Park
Rec Council

Wells Park & CVMS

- Tim O'Melia, Recreation Svcs. Supervisor
Dante Daniels, Asst. Rec. Svcs. Sup.
- ❖ Dog Park
 - ❖ Rec Squad
 - ❖ Weekend Operations
 - ❖ Quality of Life Task Force
 - ❖ Cajon Valley Middle Programs

Instructional Services

- Heather Carter, Recreation Svcs. Sup.
Ryan Flickinger, Asst. Rec. Svcs. Sup.
- ❖ Dance / Fitness
 - ❖ Gymnastics / Cheer
 - ❖ Art & Crafts / Tiny Tots
 - ❖ Citywide Registration
 - ❖ Contractual Programs
 - ❖ Leader in Training (LIT)
 - ❖ Citywide Marketing

Kennedy Park & Center

- Christy McBride, Recreation Svcs. Sup.
- ❖ Skate Park
 - ❖ 4th of July Activities
 - ❖ In-School Rec Programs
 - ❖ Mentor Program

Special Events & Parks

- Chris Roberts, Asst. Rec. Svcs. Supervisor
- ❖ Events in the Right-of-Way
 - ❖ Citywide Special Events
 - ❖ Movies in the Park
 - ❖ Parks Development

Bostonia Park & Center

- Michele Sawaya, Rec Svcs. Sup.
- ❖ Albert Van Zanten Park
 - ❖ Inclusion Services
 - ❖ Live Well San Diego Liaison
 - ❖ El Cajon Collaborative Liaison

Hillside Park & Center

- Mark Rosplock, Recreation Svcs. Sup.
- ❖ Day Camps
 - ❖ Counselor In Training (CIT)
 - ❖ Community Events
 - ❖ Bill Beck Park

Last Updated January 14, 2022

City of El Cajon
Parks & Recreation Department
Fiscal Year 2023 – 2024 Annual Budget



City of El Cajon
Parks & Recreation Department
Fiscal Year 2023 – 2024 Annual Budget



PARKS & RECREATION DEPARTMENT

Mission Statement:

The City of El Cajon Parks & Recreation Department develops youth, supports families, and provides safe places.

Description:

The Parks & Recreation Department emphasizes the support of El Cajon youth and families by providing safe, affordable and quality recreation facilities and programs. Comprehensive, structured, recreation programs for ages six-months through adult are offered. Five full-service community recreation centers, one combination banquet and meeting facility, nine sports fields, a skate park, an off-leash dog park, and spring and summer aquatics program provide recreation opportunities to tens of thousands of people each month.

Goals:

- Implementation of the fourth of a five year strategic plan, focusing on the following areas: (To be completed by end of 4th quarter.)
 - Marketing – Increase the department’s social media presence through Facebook, Instagram and other forms of social media through a variety of strategies. Expand the marketing sponsorship with CVUSD, utilizing their duplication services facility to create an array of marketing materials.
 - Programs and Services – Update a parks and recreation master plan document that will be a multi-year process.
 - Strategic Plan – Working with internal and external stakeholders, complete a five-year strategic plan.
- Continue to collaborate with community partners for annual special events including; The 4th of July Picnic and Fireworks, HauntFest, America on Main Street.
 - Achieve recognition as the region’s “outdoor event center”, contributing to economic growth and promoting civic pride.
- Continue to enhance existing communication and collaboration between departments during special events in the right-of-way. Increase community engagement thru volunteerism.
- Continue to maintain department capability to implement emergency procedures and fulfill the department’s role in the City’s disaster preparedness plan.

City of El Cajon
Parks & Recreation Department
 Fiscal Year 2023 – 2024 Annual Budget

PARKS & RECREATION DEPARTMENT

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Recreation	2,871,132	3,367,536	4,687,899	4,572,568	4,118,189
Community Events	101,155	93,923	278,300	271,453	639,325
GENERAL FUND TOTAL	2,972,287	3,461,459	4,966,199	4,844,021	4,757,514
Recreation Programs	445,604	527,368	694,711	579,013	957,807

PARKS & RECREATION DEPARTMENT

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Administrative Secretary	0.50	0.50	0.00	0.00	
Assistant Parks & Recreation Supervisor	2.50	2.50	2.50	2.25	
Director of Parks and Recreation	1.00	1.00	1.00	1.00	
Management Analyst	0.00	0.00	1.00	1.00	
Parks & Recreation Manager	3.00	3.00	3.00	3.00	
Parks & Recreation Supervisor	7.50	7.75	7.75	7.75	
General Fund Total	14.50	14.75	15.25	15.00	
Assistant Parks & Recreation Supervisor	0.55	0.50	0.50	0.75	
Parks & Recreation Supervisor	0.00	0.25	0.25	0.25	
Recreation Programs Fund Total	0.55	0.75	0.75	1.00	

City of El Cajon
Parks & Recreation Department
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PARKS & RECREATION DEPARTMENT

GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
CLASSES/PROGRAMS - 5005	912	-	-	-	-
GYM FEES - 5006	431	7,784	6,000	7,800	8,000
EXPENSE RECVRY/REIMB - 5085	63,793	220,241	-	-	13,000
POOL FACILITY RENTAL - 5351	-	-	2,000	900	1,000
COMM. CTR. RENTAL - 5352	(8,921)	67,095	85,000	54,400	85,000
FACILITY RENTAL FEES - 5353	18,699	91,078	100,000	84,000	100,000
DONATIONS - 6020	25,000	5,000	75,000	81,000	75,000
MISC REIMBURSMTS - 6520	1,695	-	500	5,790	6,000
GENERAL FUND TOTAL	101,610	391,198	268,500	233,890	288,000

PARKS & RECREATION DEPARTMENT

GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	2,403,878	2,497,472	3,119,981	3,048,672	2,972,417
MAT'L, SVC & SUPPLIES	568,409	695,561	928,615	975,193	1,017,080
CAP OUTLAY / PROJECTS	-	63,215	708,589	611,142	560,900
OTHER FINANCING USES	-	205,211	209,014	209,014	207,117
TOTAL	2,972,287	3,461,459	4,966,199	4,844,021	4,757,514

PARKS & RECREATION DEPARTMENT

INTERDEPARTMENTAL CHARGES AND COST RECOVERY	
EXPENDITURE SUMMARY	
ADOPTED BUDGET	4,757,514
ALLOCATED COST	160,722
TOTAL	4,918,236
% ALLOCATED COST	3%
REVENUE SUMMARY	
FEES AND CHARGES	288,000
TAX AND OTHER GENERAL REVENUE SUPPORT	4,630,236
TOTAL	4,918,236
% TAX SUPPORT	94%
% FEE SUPPORT	6%

City of El Cajon
Parks & Recreation Department
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RECREATION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	2,403,878	2,497,472	3,119,981	3,048,672	2,972,417
MAT'L, SVC & SUPPLIES	467,255	601,638	650,315	703,740	712,555
CAP OUTLAY / PROJECTS	-	63,215	708,589	611,142	226,100
OTHER FINANCING USES	-	205,211	209,014	209,014	207,117
TOTAL	2,871,132	3,367,536	4,687,899	4,572,568	4,118,189

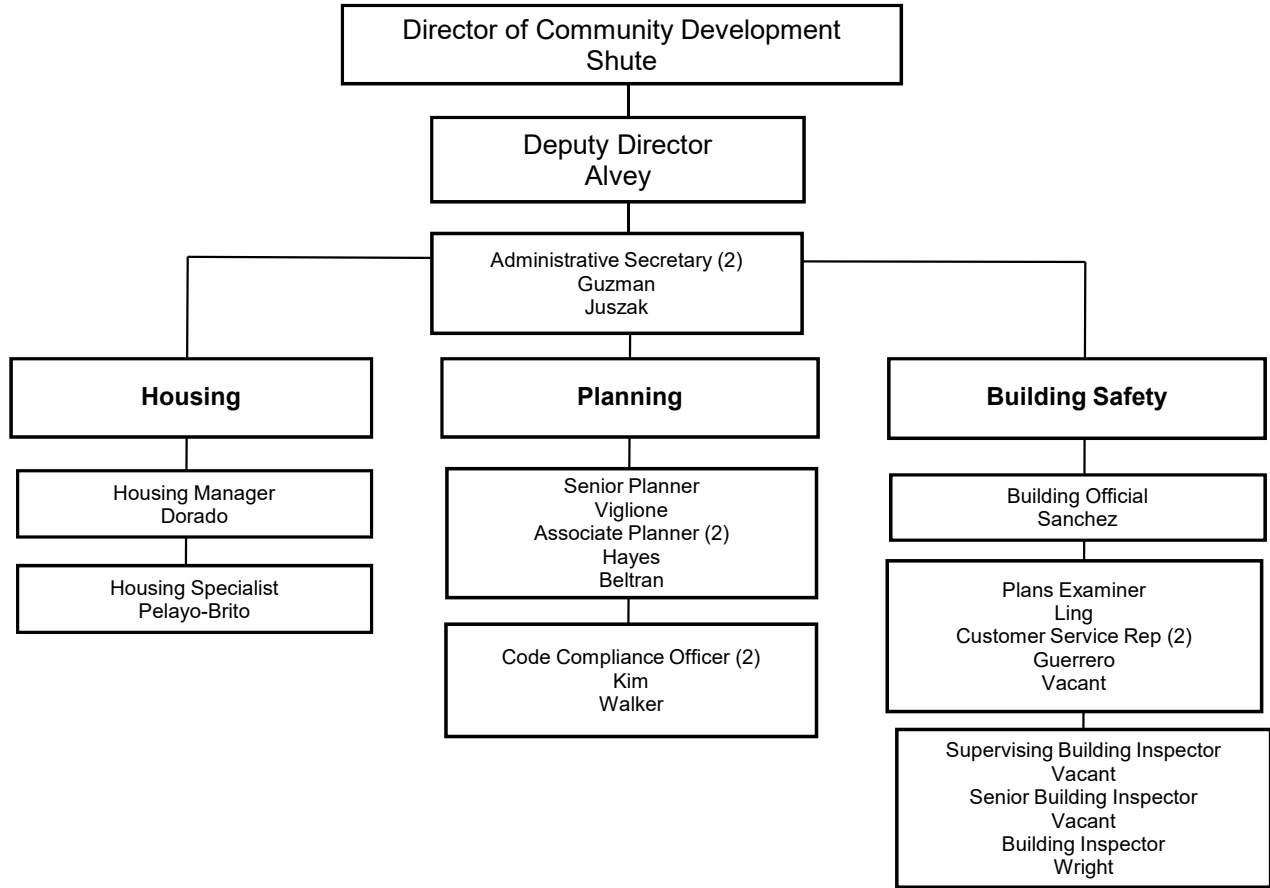
COMMUNITY EVENTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	101,155	93,923	278,300	271,453	304,525
CAP OUTLAY / PROJECTS	-	-	-	-	334,800
OTHER FINANCING USES	-	-	-	-	-
TOTAL	101,155	93,923	278,300	271,453	639,325

RECREATION PROGRAMS FUND

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	364,396	365,414	409,477	390,506	706,969
MAT'L, SVC & SUPPLIES	76,194	153,005	267,596	172,636	240,703
CAP OUTLAY / PROJECTS	5,013	8,949	17,638	15,871	10,135
OTHER FINANCING USES	-	-	-	-	-
TOTAL	445,604	527,368	694,711	579,013	957,807

**Community Development Department
FY 2023-24**



City of El Cajon
Community Development Department
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City of El Cajon
Community Development Department
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Project Assistance Center
Building • Engineering • Housing • Planning

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement:

Dedicated to working every day for a better El Cajon through building, code compliance, housing, and planning activities.

Description:

The Community Development Department provides for orderly growth, development and redevelopment of the City through the application and implementation of the General Plan, Zoning, and building codes, as well as increasing, improving and preserving the supply of decent affordable housing, revitalizing neighborhoods, expanding economic opportunities, and providing improved community facilities and services principally for low-income persons. The Community Development Department is comprised of four divisions: Building Safety, Housing, Planning, and Code Compliance.

Building Safety improves the quality of life for both residents and visitors by assuring the interests of life, health, and safety through the implementation of codes and standards as they relate to construction and maintenance of structures. Building Safety is a component of the Project Assistance Center (PAC), providing technical expertise and knowledge on all aspects of the construction process from first-time plan submittal through final inspection. These professionals are responsible for implementation of all Federal, State, and local codes relating to accessibility, energy efficiency, green building standards, exiting systems, structural systems, electrical systems, plumbing systems, fair housing law, seismic restraint, etc.

Building Safety routes permits through the PAC, conducts plan checks and inspections, issues permits, and answers inquiries. Building Safety is responsible for implementing the City's graffiti eradication program, processes substandard abatements, as well as, providing technical assistance, and responding to emergency service calls for structural evaluation. In addition, Building Safety implemented an online, automated permitting platform that verifies code compliance and issues permits in real time for residential solar in compliance with SB 379.

Housing staff administers multiple funding sources, including the Community Development Block Grant (CDBG) fund, the CDBG-CARES Act (CV) fund (a special one-time grant source received through CARES Act), the HOME Investment Partnerships Act (HOME) fund, the HOME-ARP fund (a special one-time grant source received through the American Rescue Act), the Cal-Home fund and other state and federal grant resources as they become available. These federal and state grant resources allow Housing staff to receive reimbursement for personnel expenses lessening the impact to the General Fund.

With these funds, Housing is able to provide implementation, project management and fiscal oversight to numerous development programs, activities and projects that address the City's housing and community development needs. These needs include addressing affordable housing production, housing affordability, home improvements, fair housing, social services for low-income residents, addressing homelessness and other long-term housing and community development objectives. In implementing these needs, Housing works closely the U.S. Department of Housing & Urban Development (HUD), the California Department of Housing & Community Development (HCD), the County of San Diego, and other public agencies to leverage resources and to work as a region to address

City of El Cajon
Community Development Department
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common goals. Staff also works cooperatively across multiple city departments to facilitate capital improvements, affordable housing development, community and economic development, homeownership opportunities, addressing homelessness, and providing funding for home improvements.

In addition to overseeing the multiple funding sources described above, Housing also oversees all Housing Authority activities that are a result of El Cajon City Council designating the El Cajon Housing Authority as the successor agency that includes all housing assets of the former Redevelopment Agency that was eliminated in 2011. These activities include overseeing the Low and Moderate Income Housing Asset Fund (LMIHAF) balance, the physical housing assets, as well as managing the City's housing loan portfolio consisting of nearly 213 active loans made in previous years.

All aforementioned funding sources assist the City in meeting El Cajon's community development and housing goals outlined in the Housing Element, Environmental Justice Plan and the City's Five-Year Consolidated Plan for federal funding.



Planning oversees the preparation of land-use plans, policies and regulations, while maintaining and implementing these programs. Planning takes the lead on long-range planning efforts for the City working collaboratively with other departments and disciplines in the City on focused planning efforts, new policies, and implementing ordinances. Planning maintains the General Plan, which is the City's overall vision for growth and development, and regularly updates and implements the Housing Element in compliance with state law. Planning manages grant-funded planning projects and regularly seeks out and applies for new grant funding opportunities.

Planning, in concert with the other development disciplines, supports the PAC by managing development projects through the planning permit process, reviewing discretionary projects and building permits for conformance with the General Plan and Zoning Code, providing CEQA compliance for private and public projects, and supporting project concept and development with early assistance to potential project applicants, developers, property owners, and other stakeholders in understanding the complex framework of plans, policies and regulations.

Planning is responsible for providing staff support to the Planning Commission and City Council on all land-use development and policy matters. The Planning Commission is responsible for reviewing or

City of El Cajon
Community Development Department
Fiscal Year 2023 – 2024 Annual Budget

approving many discretionary permits in the City and acts to refine planning and land-use issues in serving as an advisory body to the City Council, as set forth in state law and the municipal code.

The Code Compliance team enforces the municipal code for matters subject to a civil penalty. Typical code issues involve public health, safety, and nuisance violations. Code compliance officers work closely with property owners to address code violations and actively manage cases to resolve issues quickly and efficiently.

Goals:

- Complete required Housing Element implementation
- Conduct community outreach in Environmental Justice Communities to promote civic engagement
- Complete all development reviews of entitlements within established timeframes.
- Offer quarterly training opportunities for staff.
- Conduct substandard building abatements as needed.
- Continue implementation of the Proactive Apartment Inspection Program.
- Continue to process plans, issue permits and conduct plan review in a timely manner.
- Improve the customer experience by adding new guidance and improved information tools to provide current project information and assist with online application submittals.
- Continue to improve processes in response to changing staffing needs and workload demands.
- Continue to improve quality control of permitted plans.
- Continue to provide high-quality management and support for multiple housing and community development activities.
- Increase participation in the single-family and mobile home rehabilitation loan programs by increasing marketing efforts.
- Launch the new Emergency Repair Program.
- Continue to oversee our Subrecipient Agreement with the San Diego Housing Commission that provides homebuyer assistance to income eligible borrowers through the First Time Homebuyer Program and increase marketing efforts for said program.
- Continue implementation of CDBG-CV funds to prevent, prepare for, and respond to coronavirus, including administration of all programs and projects.
- Implement the FY 2023-24 One Year Action Plan and any open activities funded in previous fiscal years, including administration of all CDBG and HOME programs.
- Implement the HOME – ARP Allocation Plan following HUD approval, including administration of all programs and projects.
- Implement the PLHA Plan following HCD approval, including administration of all programs and projects.
- Continue providing semi-annual homeless updates on city-funded projects to City Council
- Begin outreach to communities and planning of the FY 2025-2029 Five-Year Consolidated Plan for HUD submittal and approval.
- Continue to Affirmatively Further Fair Housing in accordance with the 2021-2029 Housing Element, Environmental Justice Plan, and racially and economic disadvantaged areas in El Cajon.
- Actively seek new grant opportunities to enhance current housing programs and explore regional partnerships and activities to address housing, homelessness, and related concerns.
- Actively seek to work with one or more developers to identify and participate in a project(s) to provide additional housing units near the Transit District Specific Plan Area, or other suitable location.

City of El Cajon
Community Development Department
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COMMUNITY DEVELOPMENT DEPARTMENT

BUDGET ACTIVITY EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
Housing & Successor Agency Admin.	479,752	395,338	526,268	446,106	516,776
Planning	1,040,699	1,043,350	1,570,810	1,331,542	1,417,818
Building Safety	986,407	1,091,474	1,529,983	1,296,934	1,366,913
GENERAL FUND TOTAL	2,506,859	2,530,162	3,627,061	3,074,582	3,301,507
Community Dev Block Grants:	2,009,290	1,420,725	4,786,303	2,086,577	2,699,726
Housing Invest Partnership (HOME)	101,858	75,752	4,026,923	127,869	3,899,054
Community Development Grants	-	-	-	35,430	-
CASP Services (AB1379)	8,072	4,080	7,200	3,730	9,200
CalHome Grant	-	-	64,588	-	64,588
LOW/MOD Housing Asset Fund	207,014	194,052	423,830	163,577	258,885
LOW/MOD Housing Fund - Projects	767,386	495,865	2,852,670	386,675	3,322,750
Housing In Lieu - Projects	-	-	303,000	-	303,000
Community Planning Grants	84,020	861,065	-	-	-

COMMUNITY DEVELOPMENT DEPARTMENT

DETAIL OF PERSONNEL SERVICES					
JOB CLASSIFICATION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	
Administrative Secretary	1.00	2.00	2.00	1.75	
Associate Planner	2.00	2.00	2.00	2.00	
Building Inspector	1.00	1.00	1.00	1.00	
Building Official	1.00	1.00	1.00	1.00	
Code Compliance Officer	2.00	2.00	2.00	2.00	
Customer Service Rep	3.00	2.00	2.00	2.00	
Deputy Director of Community Development	0.00	0.00	1.00	1.00	
Director of Community Development	1.00	1.00	1.00	1.00	
Housing Manager	1.00	0.70	0.70	0.70	
Housing Specialist	1.00	0.00	0.00	0.20	
Planning Manager	1.00	1.00	0.00	0.00	
Plans Examiner	1.00	1.00	1.00	1.00	
Senior Building Inspector	1.00	1.00	1.00	1.00	
Senior Planner	1.00	1.00	1.00	1.00	
Supervising Building Inspector	1.00	1.00	1.00	1.00	
General Fund Total	18.00	16.70	16.70	16.65	
Administrative Secretary	0.00	0.00	0.00	0.15	
Housing Manager	0.00	0.20	0.20	0.20	
Housing Specialist	0.00	1.00	1.00	0.60	
CDBG Fund Total	0.00	1.20	1.20	0.95	
Administrative Secretary	0.00	0.00	0.00	0.10	
Housing Manager	0.00	0.10	0.10	0.10	
Housing Specialist	0.00	0.00	1.00	0.20	
HOME Fund Total	0.00	0.10	1.10	0.40	

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COMMUNITY DEVELOPMENT DEPARTMENT					
GENERAL FUND REVENUE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
TOBACCO LICENSE - 4430	75,083	75,083	73,000	66,000	72,000
BUILDING PERMIT - 4450	1,418,314	1,418,314	1,300,000	1,576,000	1,500,000
BLDG PRMT - CODE - 4451	118,939	118,939	120,000	120,000	120,000
BLDG PRMT - GEN PLN - 4452	24,300	24,300	30,000	30,000	30,000
BLDG PRMT - PLANNG - 4453	14,892	14,892	20,000	24,000	24,000
FIRE PERMIT - 4460	6,157	6,157	-	-	-
MICROFILMING FEES - 5031	7,629	7,629	1,500	1,500	1,180
PLAN REVIEW FEES - 5032	130,111	130,111	100,000	147,000	150,000
RECORD COPY FEES - 5045	-	-	-	-	128
EXPENSE REC/REIMB - 5085	263,164	263,164	325,000	217,408	161,500
ABATEMENT - 5511	-	-	5,000	5,000	-
CITATION - 5512	6,300	6,300	10,000	11,000	6,000
PENALTIES - 5514	57,500	57,500	45,000	54,000	54,000
SALE OF ITEMS - 6060	32	32	-	-	-
MISC REIMBRSM - 6520	800	800	500	-	100
TRANSFER IN - 6910	1,265	1,265	-	1,400	734
GENERAL FUND TOTAL	2,124,485	2,124,485	2,030,000	2,253,308	2,119,642

COMMUNITY DEVELOPMENT DEPARTMENT					
GENERAL FUND EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	1,887,782	1,708,120	2,697,147	2,220,907	2,426,342
MAT'L, SVC & SUPPLIES	619,077	575,053	693,015	616,776	637,281
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	246,989	236,899	236,899	237,884
TOTAL	2,506,859	2,530,162	3,627,061	3,074,582	3,301,507

COMMUNITY DEVELOPMENT DEPARTMENT					
INTERDEPARTMENTAL CHARGES AND COST RECOVERY					
EXPENDITURE SUMMARY					
ADOPTED BUDGET					3,301,507
ALLOCATED COST					170,610
TOTAL					3,472,117
% ALLOCATED COST					5%
REVENUE SUMMARY					
FEES AND CHARGES					2,119,642
TAX AND OTHER GENERAL REVENUE SUPPORT					1,352,475
TOTAL					3,472,117
% TAX SUPPORT					39%
% FEE SUPPORT					61%

City of El Cajon
Community Development Department
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HOUSING & SUCCESSOR AGENCY ADMINISTRATION

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	369,901	253,771	370,107	298,276	357,063
MAT'L, SVC & SUPPLIES	109,851	108,106	124,331	116,000	122,897
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	33,461	31,830	31,830	36,816
TOTAL	479,752	395,338	526,268	446,106	516,776

PLANNING

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	839,787	794,516	1,296,634	1,116,025	1,137,609
MAT'L, SVC & SUPPLIES	200,912	131,205	158,720	100,061	168,620
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	117,629	115,456	115,456	111,589
TOTAL	1,040,699	1,043,350	1,570,810	1,331,542	1,417,818

BUILDING SAFETY

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	678,094	659,833	1,030,406	806,606	931,670
MAT'L, SVC & SUPPLIES	308,314	335,742	409,964	400,715	345,764
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	95,899	89,613	89,613	89,479
TOTAL	986,407	1,091,474	1,529,983	1,296,934	1,366,913

City of El Cajon
Community Development Department
 Fiscal Year 2023 – 2024 Annual Budget

COMMUNITY DEVELOPMENT BLOCK GRANT

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	36,811	187,445	173,020	155,010	18,010
MAT'L, SVC & SUPPLIES	1,693,816	692,057	1,404,654	497,997	906,657
CAP OUTLAY / PROJECTS	-		3,154,438	1,419,320	1,735,118
OTHER FINANCING USES	278,663	541,223	54,191	14,250	39,941
TOTAL	<u>2,009,290</u>	<u>1,420,725</u>	<u>4,786,303</u>	<u>2,086,577</u>	<u>2,699,726</u>

HOUSING INVESTMENT PARTNERSHIP (HOME)

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	16,149	45,280	19,642	55,559	-
MAT'L, SVC & SUPPLIES	45,856	28,294	3,438,266	8,677	3,393,672
CAP OUTLAY / PROJECTS	4,394	-	-	-	-
OTHER FINANCING USES	35,460	2,178	569,015	63,633	505,382
TOTAL	<u>101,858</u>	<u>75,752</u>	<u>4,026,923</u>	<u>127,869</u>	<u>3,899,054</u>

COMMUNITY DEVELOPMENT GRANTS

<u>EXPENDITURE SUMMARY</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 EST. ACTUAL</u>	<u>2023-2024 ADOPTED</u>
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	-	35,430	-
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,430</u>	<u>-</u>

City of El Cajon
Community Development Department
 Fiscal Year 2023 – 2024 Annual Budget

CASP SERVICES (AB1379)

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	6,807	3,346	7,200	2,901	8,466
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	1,265	734	-	829	734
TOTAL	8,072	4,080	7,200	3,730	9,200

CALHOME GRANT

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	-	-	-
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	64,588	-	64,588
TOTAL	-	-	64,588	-	64,588

LOW/MOD HOUSING ASSET FUND

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	207,014	194,052	423,830	163,577	258,885
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	207,014	194,052	423,830	163,577	258,885

City of El Cajon
Community Development Department
 Fiscal Year 2023 – 2024 Annual Budget

LOW/MOD HOUSING FUND PROJECTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-		
MAT'L, SVC & SUPPLIES	767,386	495,865	2,852,670	386,675	3,322,750
CAP OUTLAY / PROJECTS	-	-	-		
OTHER FINANCING USES	-	-	-		
TOTAL	<u>767,386</u>	<u>495,865</u>	<u>2,852,670</u>	<u>386,675</u>	<u>3,322,750</u>

HOUSING IN LIEU - PROJECTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	-	-	-	-	-
CAP OUTLAY / PROJECTS	-	-	-	-	-
OTHER FINANCING USES	-	-	303,000	-	303,000
TOTAL	<u>-</u>	<u>-</u>	<u>303,000</u>	<u>-</u>	<u>303,000</u>

COMMUNITY PLANNING GRANTS

EXPENDITURE SUMMARY	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED BUDGET	2022-2023 EST. ACTUAL	2023-2024 ADOPTED
SALARIES & BENEFITS	-	-	-	-	-
MAT'L, SVC & SUPPLIES	84,020	99,904	-	-	-
CAP OUTLAY / PROJECTS	-	761,161	-	-	-
OTHER FINANCING USES	-	-	-	-	-
TOTAL	<u>84,020</u>	<u>861,065</u>	<u>-</u>	<u>-</u>	<u>-</u>



City of El Cajon
Capital Improvement Program
Fiscal Year 2023 – 2024 Annual Budget



Capital Project Expenditures

Capital improvement projects are appropriated in the annual budget, and represent the purchase, construction, or repair of City infrastructure. These projects typically include expenditures exceeding \$10,000 and having a useful life expectancy of five or more years. Multi-year Capital Improvement Funds have been established, by funding source, to administer these projects.

This model is entirely project based, as opposed to fiscal year based. Once the City Council approves the project's scope and budget, that decision remains in effect until the project is completed or cancelled. This model:

- Improves the understandability of project budgets
- Focuses attention on new or amended projects
- Simplifies project administration and management

Presented as part of the Fiscal Year 2023-24 Preliminary Annual Budget is a summary and status of all existing projects. No new projects were create during the Fiscal Year 2023-24 budget development process.

Capital Improvement Program Status Report

Project Balances as of June 02, 2023

Original Budget		Project Name	Current Project Budget	Project Expenditures as of 06.02.2023	Remaining Budget / (Shortfall)
Year	Project #				
2017	173586PWCP	BROADWAY CREEK RESTORATION PHASE A	\$ 4,699,558.00	\$ 4,545,545.15	\$ 154,012.85
2018	183610PWCP	WELLS PARK IMPROVEMENTS	984,719.00	971,970.58	12,748.42
2018	183611PWCP	BOX CULVERT ASSESSMENT & REPAIRS	1,294,537.00	167,089.93	1,127,447.07
2019	193654PWCP	PW OPERATIONS WASTE DISPOSAL IMPROV	100,000.00	3,259.62	96,740.38
2019	193655PWCP	WATER QUALITY IMPROVEMENTS	3,000,000.00	151,872.30	2,848,127.70
2020	200012PWCP	FIRE ADMIN OFFICES AT PSC	590,364.00	538,264.39	52,099.61
2020	200020PWCP	OVERLAY 2020	3,990,000.00	3,665,616.28	324,383.72
2020	203020PWCP	ADA CONCRETE IMPROVEMENTS 2020	356,000.00	309,714.16	46,285.84
2020	203688PWCP	JAMACHA ROAD SAFETY IMPROVEMENTS	3,022,300.00	284,220.39	2,738,079.61
2020	203689PWCP	MADISON AVENUE SAFETY IMPROVEMENTS	4,071,900.00	2,355,118.53	1,716,781.47
2020	203690PWCP	EL CAJON TRANSIT CENTER CMMNTY IMPR	8,354,719.00	737,434.46	7,617,284.54
2020	203691PWCP	MAIN STREET - GREEN STREET GATEWAY	3,601,000.00	401,752.02	3,199,247.98
2020	203700PWCP	WELLS PARK IMPR- STRMWTR & LNDSCPNG	1,235,281.00	115,809.47	1,119,471.53
2021	210021PWCP	SEWER AND STORM DRAIN PIPE REHAB	2,585,000.00	2,289,413.57	295,586.43
2021	210051PWCP	FIRE STATION 7 RENOVATION	3,500,000.00	42,156.69	3,457,843.31
2021	211021PWCP	SEWER AND STORM DRAIN REPLACEMENT	1,285,040.00	21,818.30	1,263,221.70
2021	213021PWCP	ADA CONCRETE IMPROVEMENTS 2021	1,020,213.00	845,070.30	175,142.70
2021	213717PWCP	PAVEMENT MANAGEMENT SYSTEM	100,000.00	-	100,000.00
2021	213719PWCP	TRAFFIC SAFETY CALMING 2021	100,000.00	52,695.20	47,304.80
2021	213722PWCP	MADISON AVENUE SEWER REPLACEMENT	700,000.00	-	700,000.00
2021	213723PWCP	TMDL WATER QUALITY IMPROVEMENTS	200,000.00	1,052.91	198,947.09
2021	213725PWCP	HFTA FACILITY IMPROVEMENTS	696,300.00	124,991.09	571,308.91
2021	213740PWCP	SOLAR PV AND BATTERY STRG IMPRV #1	3,800,300.00	731,918.56	3,068,381.44
2022	222022PWCP	CONCRETE SIDEWALK SLICING	108,000.00	65,140.42	42,859.58
2022	223741PWCP	PUBLIC WORKS OPS ELECTRIC GATE	100,000.00	2,408.00	97,592.00
2022	223742PWCP	NEIGHBORHOOD STREET LIGHTING 2022	894,104.00	494,559.40	399,544.60
2022	223744PWCP	TRAFFIC SIGNAL UPGRADES 2022	200,000.00	234,034.65	(34,034.65)
2022	223745PWCP	TRAFFIC SAFETY CALMING 2022	100,000.00	39,642.50	60,357.50
2022	223748PWCP	LUKE LANE DRAINAGE IMPROVEMENTS	560,500.00	26,772.84	533,727.16
2022	223752PWCP	REC CNTR UPGRDS - CL ZNS & EVCTN	3,000,000.00	575,527.51	2,424,472.49
2022	223753PWCP	SOLAR PV AND BATTERY STRG IMPRV #2	4,534,700.00	-	4,534,700.00
2022	223754PWCP	EXPAND BROADBAND CITYWIDE	2,300,000.00	30,253.95	2,269,746.05
2022	223755PWCP	PEDESTRIAN SAFETY IMPROVEMENTS	263,250.00	211,549.42	51,700.58
2022	223756PWCP	BROADWAY CREEK RESTORATION PHASE B	2,132,713.00	3,792.91	2,128,920.09
2023	233779PWCP	ASPHALT SPOT REPAIRS	640,000.00	-	640,000.00
2023	233780PWMP	CITYWIDE STREET BEAUT & SAFETY PROJECTS (MASTER)	3,207,000.00	-	3,207,000.00
2023	233781PWCP	HILLSIDE PARK SHADE STRUCTURES	103,000.00	4,472.00	98,528.00
2023	233782PWCP	HILLSIDE PARK SOLAR LIGHTING	38,500.00	-	38,500.00
2023	233783PWCP	KENNEDY PARK IMPROVEMENTS	148,500.00	-	148,500.00
2023	233784PWCP	NEIGHBORHOOD STREET LIGHTING 2023	792,910.00	-	792,910.00
2023	233785PWCP	OAKDALE ALAMEDA GATEWAY BTFCTN	6,793,000.00	436,203.49	6,356,796.51
2023	233786PWCP	OVERLAY 2023	1,930,000.00	168,544.41	1,761,455.59
2023	233787PWCP	RENETTE PARK ADULT FITNESS	158,000.00	-	158,000.00
2023	233788PWCP	SLURRY 2022	1,000,000.00	7,404.84	992,595.16
2023	233789PWCP	STONEYS NHBRHD PRK PLYGRND RESRFC	127,000.00	5,762.00	121,238.00
2023	233790PWCP	TRAFFIC SAFETY CALMING 2023	100,000.00	5,800.31	94,199.69
2023	233791PWCP	TRAFFIC SIGNAL UPGRADES 2023	200,000.00	-	200,000.00
2023	233792PWCP	WELLS PARK FACILITIES RENOVATION	125,000.00	-	125,000.00
2023	233793PWCP	WELLS PRK INDR SOCCER & PICKLE BALL	2,925,000.00	-	2,925,000.00
2023	233794PWCP	WILDFIRE AND FOREST RESILIENCE PROG	1,725,000.00	-	1,725,000.00
2023	233795PWCP	WASHINGTON AVE SAFETY IMPROVEMENTS	3,835,000.00	-	3,835,000.00
2023	233797PRCP	STONEY PARK - SENIOR FITNESS EQUIP	220,000.00	-	220,000.00
2023	233804PWCP	FIRE STATION 6 RENOVATION	2,000,000.00	-	2,000,000.00

HISTORICAL NOTES

In 1769, the founding padres of the San Diego de Alcalá Mission were seeking a place to pasture their herds of cattle and flocks of sheep. They found the lush green El Cajon Valley with its surrounding hills to be a perfectly natural corral. The soil was rich and the climate perfect, so in 1794 the padres began cultivating the land. To carry water into the fields, they built a tile flume from above El Monte Park in Lakeside. With the help of the Native Americans, they worked hard tilling the soil, and devoted their time to nurturing the 50 acres of barley, corn and grapes. This was the start of the agricultural boom in our valley.

By the turn of the century the valley was full of vineyards and agriculture, with a handful of houses set beneath trees in wide fields. On the edge of town were ranches and farms. The only light that lit the sides of the hills and mountains was that of the moon. The present day intersection of Main and Magnolia was known as “Knox Corners”.

“Knox Corners” was an important and busy intersection in its day. Imagine traveling through the Wild West from Yuma on a narrow winding road and suddenly coming upon the lush green valley and arriving at the Knox Hotel.

Here the teamsters changed from 20 mule teams to two or three mules to make the haul to San Diego easier.

Following in the padres’ footsteps, farmers began to plow the soil, transforming the hardpan into a farmer’s dream. The agricultural boom was evident everywhere. Local women were employed to help sort and box the fruit.

As the town grew, so did the concerns of residents. The people decided to become a town, with officials who could address the problems that the residents could not handle themselves. Thus, the city of El Cajon was incorporated on November 12, 1912. Items on the agenda included banning range cattle from municipal streets, prohibiting hog ranching within City limits, grading and sprinkling dirt roads on a regular basis, construction of badly needed bridges, planning a City water system and installing electric lights for downtown streets.

We ask you to take a moment and salute the pioneers of our past, and remember the people who wove the bright and promising tapestry, which we enjoy today as the City of El Cajon.



City of El Cajon, California San Diego County



CITY OF EL CAJON
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population (a)	Personal Income (in thousands) (b)	Per Capita Personal Income (b)	Unemployment Rate (c)	Median Age (b)	% of Population 25+ with High School Degree (b)	% of Population 25+ with Bachelor's Degree (b)
2012	100,460	\$ 2,088,061	\$ 20,785	9.5%	32.6	78.8%	17.1%
2013	101,256	2,058,940	20,334	8.3%	32.4	78.6%	17.9%
2014	101,003	1,991,880	19,721	9.2%	32.4	78.4%	17.5%
2015	102,337	2,075,352	20,279	7.5%	32.8	79.2%	18.2%
2016	102,803	2,133,683	20,755	6.7%	33.3	80.4%	19.1%
2017	105,557	2,201,499	20,856	6.5%	34.1	81.1%	19.1%
2018	105,559	2,296,327	21,753	3.6%	33.8	82.2%	19.1%
2019	104,393	2,450,181	23,470	3.6%	34.0	83.0%	20.1%
2020	103,243	2,593,529	25,120	12.1%	34.0	84.0%	20.9%
2021	105,638	2,678,290	25,353	9.0%	35.0	85.1%	22.1%

Source: HdL, Coren & Cone

- Notes:**
- (a) Population: California State Department of Finance.
 - (b) Income, Age, and Education Data: US Census Bureau, most recent American Community Survey.
 - (c) Unemployment Data: California Employment Development Department.

CITY OF EL CAJON
Assessed Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other Property	Unsecured Property	Taxable Assessed Value (a)	Change from Prior Year	Direct Tax Rate (b)
2013	\$ 4,607,898	\$ 1,310,579	\$ 444,734	\$ 334,147	\$ 439,823	\$ 7,137,181	-1.01%	0.27945
2014	4,787,559	1,331,941	443,994	339,905	425,276	7,328,675	2.68%	0.11063
2015	5,108,591	1,368,047	447,675	344,706	400,064	7,669,083	4.64%	0.11052
2016	5,427,999	1,417,330	465,784	349,895	419,799	8,080,807	5.37%	0.11042
2017	5,731,130	1,495,880	472,218	368,216	441,287	8,508,731	5.30%	0.11031
2018	6,166,301	1,539,417	507,733	350,122	426,269	8,989,842	5.65%	0.11052
2019	6,555,644	1,595,490	539,786	377,385	450,730	9,519,035	5.89%	0.11022
2020	6,925,985	1,661,394	570,715	394,050	494,779	10,046,923	5.55%	0.11014
2021	7,387,271	1,728,043	594,413	410,744	505,699	10,626,170	5.77%	0.11012
2022	7,759,913	1,768,748	617,143	420,538	451,844	11,018,186	3.69%	0.11008

Sources: San Diego County Assessor 2011/12 - 2020/21 Combined Tax Rolls
HdL, Coren & Cone

Notes: (a) Exempt values are not included in the Taxable Assessed Value
(b) Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013-14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012-13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

CITY OF EL CAJON
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Community Development										
Building permits issued	1,376	1,534	1,971	2,016	2,063	2,208	2,501	2,520	1,976	2,064
Building inspections conducted	5,340	2,522	9,529	9,608	5,631	6,919	11,142	9,580	4,500	3,687
Police										
Physical arrests	5,015	5,088	6,589	5,121	4,861	4,754	6,385	6,432	4,208	4,462
Traffic violations	10,915	3,653	3,100	2,953	2,434	2,244	2,003	1,907	1,593	1,186
Parking violations	3,085	2,764	3,191	2,498	2,411	2,443	2,797	2,266	1,955	2,026
Animal Control (c)										
Licenses issued	2,254	2,025	1,985	1,978	1,819	1,679	1,340	1,471	510	0
Adoptions	1,112	951	971	816	1,071	1,064	1,054	1,530	491	0
Fire										
Emergency responses	11,549	12,087	12,833	13,616	14,462	15,562	15,802	14,993	15,753	16,840
Fires extinguished (a)(b)	410	368	348	409	279	157	125	360	496	407
Fires investigated (b)	410	368	96	165	38	10	125	360	2	6
Inspections	3,921	535	813	632	1,827	1,849	609	106	864	670
Abatement compliance	407	418	2,770	88	146	73	230	228	49	47
Public works										
Street resurfacing (miles)	11	6	5	9	4	5	8	27	19	17
Recreation										
Facility rentals	362	367	334	348	362	378	386	182	8	397
Classes and other bookings	1,799	1,704	1,596	1,134	1,218	1,281	1,433	811	3,487	1,255
Attendance	85,574	88,875	113,924	92,871	96,455	100,677	105,226	113,552	117,600	106,887
Wastewater										
Average daily sewage transportation (thousands of gallons)	7,780	7,941	7,728	6,980	7,421	6,458	7,321	7,630	6,420	6,486

Source: City of El Cajon Departments

- Notes:**
- (a) In fiscal year 2012, El Cajon Fire Department became part of the Heartland Fire and Rescue JPA and responds to fires in La Mesa, Lemon Grove, and San Miguel fire districts.
 - (b) Data presented are for fires within El Cajon city limits.
 - (c) As of October 2020, San Diego Humane Society was contracted to provide animal shelter and care services at the El Cajon Animal Shelter.

CITY OF EL CAJON
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
City Hall	1	1	1	1	1	1	1	1	1	1
Police										
Headquarters	1	1	1	1	1	1	1	1	1	1
Animal shelter	1	1	1	1	1	1	1	1	1	1
Patrol vehicle	56	56	56	56	59	59	59	59	59	53
Undercover vehicles	30	30	34	34	31	31	31	31	31	46
Tactical vehicles	5	5	5	5	5	5	5	5	5	5
Fire										
Stations	4	4	4	4	4	4	4	4	4	4
Engines/Pumper trucks	7	7	7	7	7	7	7	7	7	9
Ladder truck	1	1	1	1	1	1	1	1	1	1
Battalion chief units	2	2	2	2	2	2	2	2	2	2
Ambulances (a)	7	7	7	4	1	1	1	0	0	1
Public works										
Streets (miles)	194	194	194	194	194	194	194	194	194	194
Streetlights	2,352	2,356	2,360	2,360	2,688	2,732	2,732	2,732	2,732	3,267
Traffic signals	112	112	112	112	112	113	113	113	113	113

(Continued)

CITY OF EL CAJON
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Parks and recreation										
Acreage	120	120	120	120	120	120	120	120	120	120
Community/recreation centers	6	6	6	6	7	7	7	7	7	7
Playing fields	5	5	5	5	5	5	5	5	5	5
Playing courts	5	5	5	5	5	5	5	5	5	5
Playgrounds	6	6	6	6	7	7	7	7	8	8
Outdoor gym	0	0	0	0	2	2	2	2	2	2
Tennis courts	1	1	1	1	1	1	1	1	1	2
Baseball/Softball diamonds	5	5	5	5	5	5	5	5	5	5
Soccer/Football/Fields	5	5	5	5	5	5	5	5	5	5
Outdoor basketball courts	3	3	3	3	3	3	3	3	4	4
Gymnasiums	4	4	4	4	4	4	4	4	4	4
Swimming pool	1	1	1	1	1	1	1	1	1	1
Skate park/Skate plaza	1	1	1	1	2	2	2	2	2	2
Outdoor multi-use sports area	0	0	0	0	0	0	0	0	1	2
Dog park	1	1	1	1	3	3	3	3	4	4
Amphitheaters	3	3	3	3	3	3	3	3	3	3
Performing arts center	1	1	1	1	1	1	1	1	1	1
Wastewater										
Sanitary sewers (miles)	195	195	195	195	195	195	195	195	195	195
Storm sewers (miles)	72	72	72	72	82	82	82	82	82	82

(Concluded)

Source: City of El Cajon Departments

Notes: (a) Three (3) ambulances were sold in fiscal year 2017.

**CITY OF EL CAJON
GLOSSARY OF BUDGET AND FINANCE TERMS**

Accounting System	The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.
Accrual Accounting	A basis of accounting where revenues are recognized when earned, and expenditures are recognized when incurred.
Activity	An accounting entity created to capture the revenues and expenditures connected with a specific unit of work or service responsibility.
AFFORD	Acronym for Agencies for Fair and Objective Rate Decision.
Appropriation	An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
ARJIS	Acronym for Automated Regional Justice Information System.
ARRA	Acronym for American Recovery and Reinvestment Act.
Assessed Valuation	The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.
Assets	Property owned by the City, which has monetary values.
Audit	<p>A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:</p> <p>Ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently; and, ascertain the managerial conduct of officials responsible for governmental resources.</p>
Balanced Budget	A balanced budget is one where expenditures does not exceed available resources.
Balance Sheet	A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund equities as of a specific date.

Base Budget	Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.
BEDI	Acronym for Brownfield's Economic Development Initiative Grant
Bond (Debt Instrument)	A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.
Budget (Operating)	A plan of financial operation embodying an estimate of expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.
Budget Calendar	The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.
Budget Message	A general discussion of the proposed budget presented by the City Manager in writing as a part of, or supplement to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.
CACDA	Acronym for California Animal Control Directors Association.
CAFR	Acronym for Comprehensive Annual Financial Report
CAPER	Acronym for Consolidated Annual Performance Evaluation and Review.
Capital Assets	Assets of significant value and having a useful life of more than one year. Capital assets are also called fixed assets.
Capital Budget	A plan of proposed capital expenditures and the means of financing them.
Capital Outlay	Expenditures for the acquisition of capital assets. Includes the cost of land, buildings, permanent improvements, machinery, large tools, and rolling and stationary equipment.
Capital Projects	Projects that purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Fund	Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).
CARB	Acronym for California Air Resources Board.
CDBG	Acronym for Community Development Block Grant.
CHDO	Acronym for Certified Housing Developer Organization
CIP Engineering	All work involved in preparation of construction plans, contractual documents and construction administration for the design and upgrade of various infrastructures for projects identified in the Capital Improvement Program.
CLEEP	California Law Enforcement Program (CLEEP). State grants to local governments for the purpose of acquiring high technology equipment.
CNT	Acronym for Crisis Negotiation Team
Commodities	Items of expenditure (in the operating budget) which after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and motor fuel is examples of commodities.
Contingency	A budgetary reserve set-aside for economic uncertainty or unforeseen expenditures not otherwise budgeted for.
Contractual Services	Expenditures for services the City receives from an outside company.
CSFMO	Acronym for California Society of Municipal Finance Officers.
Debt Service	Payment of interest, and repayment of principal to holders of the City's debt instruments.
Debt Service Fund	Used to account for the accumulation of resources for, and payment of, general long-term debt.
Deficit	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
Depreciation	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Full Faith and Credit	A pledge of the City's taxing power of a government to repay debt obligations (typically used in reference to General Obligation Bonds or tax-supported debt).
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
Fund Balance	The Excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.
GASB-34	Government Accounting Standards Board Statement #34
General Fund	The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.
General Obligation Bonds	When the City pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Sometimes the term is also used to refer to bonds, which are to be repaid from taxes and other general revenues. In California, G.O. bonds must be authorized by public referenda with a two-thirds voter approval.
GFOA	Acronym for Government Finance Officers Association.
Governmental Funds	A category of fund types that includes the general fund, special revenue, capital projects, and debt service funds.
HOME	Acronym for HOME Investment Partnership Program.
HCFA	Acronym for Heartland Communication Facility Authority.
HFTA	Acronym for Heartland Fire Training Authority.
HUD	Acronym for U.S. Department of Housing and Urban Development.
Infrastructure	All City owned facilities supporting the operation of the governmental unit. It includes; streets, roads, bridges, curbs and gutters, parks, sewer lines, storm drains, sewer lift stations, all government buildings and related facilities.
Intergovernmental Grant	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal Governments. Grants are usually made for specified purposes.

Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City.
Investment	Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.
LAFCO	Local Agency Formation Committee
Liability	Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. NOTE: The term does not include encumbrances.
LFLIP	Acronym for Local Forensic Laboratory Forensic Laboratory Improvement Program
Maturities	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
MBIA	Municipal resource consultant that provides sales and property tax auditing to enhance city revenues.
MTDB	Acronym for Metropolitan Transit Development Board
Modified Accrual Accounting	A basis of accounting where 1.) revenues are recorded when received; 2.) revenues are accrued when they are both measurable and collectable within the accounting period or soon enough after the end of the period to pay liabilities of the period; and 3.) expenditures, other than interest or long-term debt, are recorded when liabilities are incurred.
NPDES	Acronym for National Pollution Discharge Elimination System
Object of Expenditure	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects and expenditure include: <ul style="list-style-type: none"> - Employee services (salaries and wages); - Supplies and services (utilities, maintenance contracts, travel); - Capital outlays; and - Debt service.
Operating Funds	Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.
OTS	Acronym for Office of Traffic Safety.

Performance Measures	Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).
PERT	Acronym for Psychiatric Emergency Response Team.
Proprietary Funds	A category of fund types that includes enterprise and internal service funds.
RFP	Acronym for Request for Proposal
ROPS	Acronym for Recognized Obligations Payment Schedule
RPTTF	Acronym for Redevelopment Property Tax Trust Fund
RRCC	Acronym for Ronald Reagan Community Center
Rating	The credit worthiness of a City as evaluated by independent agencies.
Reserve	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose, or set aside for emergencies or unforeseen expenditures not otherwise budgeted. Reserve accounts can also be used to earmark a portion of fund balance to indicate that it is not appropriate for expenditures.
Resources	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
Revenue	The term designates an increase to a fund's assets which: <ul style="list-style-type: none"> - does not increase a liability (e.g., proceeds from a loan); - does not represent a repayment of an expenditure already made; - does not represent a cancellation of certain liabilities; and - does not represent an increase in contributed capital.
Revenue Bonds	When a government issues bonds, which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. In addition to a pledge of revenues, such bonds sometimes may be secured by a lien against property.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

RID	Acronym for “Reducing Impaired Drivers Project”
SANDAG	Acronym for San Diego Association of Governments
Source of Revenue	Revenues are classified according to their source or point of origin.
Special Revenue Fund	Used to account for the proceeds of special revenue sources that are restricted by law (or administrative action) to expenditures for specific purposes.
Subventions	State financial support to Cities such as; Motor Vehicle In-Lieu Fees, Gas Taxes, Office of Emergency Services Grants, Police Officers Standards and Training (POST) reimbursements and Cigarette Taxes.
Successor Agency	The designated entity to the dissolved redevelopment agency. It is the Sponsoring Community (city, county, or city and county) that authorized the creation of the redevelopment agency.
SWAT	Acronym for Special Weapons & Tactics Unit
TDA	Acronym for Transit Development Act.
TSFAC	Acronym for Transit Services and Facilities Advisory Committee.
UEIA	Acronym for Unsecured Environmental Indemnity Agreements
Unit Cost	The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).
User Charges (also Known as User Fees)	The payment of a fee for direct receipt of a public service by the party benefiting from the service
VLf	Acronym for Vehicle License Fee. Based on market value of a vehicle, a Vehicle License Fee (VLf) is a fee charged for the privilege of operating that vehicle on public streets.
Yield	The rate earned on an investment based on the price paid.

CITY OF EL CAJON
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City of El Cajon

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