



CITY OF SOLANA BEACH

ADOPTED BUDGET

FY 2024 & FY 2025

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City of
Solana Beach
California



TWO-YEAR BUDGET
FISCAL YEARS 2024 & 2025

LESA HEEBNER
Mayor

DAVID A. ZITO
Deputy Mayor

KRISTI BECKER
Council Member

JEWEL EDSON
Council Member

JILL MACDONALD
Council Member

GREG WADE
City Manager

RACHEL JACOBS
Director of Finance

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Budget Transmittal

Budget Overview:

There are over 25 different funds that make up the City's budget. The City's largest fund, the General Fund, is vital to the operation of the City as these are discretionary resources that can be allocated by the City Council toward any project or need within the community. Special revenue funds each contain their own spending restrictions and, as such, can only be allocated toward specific projects or purposes.

Creation of the Annual Budget:

The Annual Budget is developed using the following principles:

- Services are budgeted at realistic levels.
- The budget maintains service levels in all areas of operation.
- Revenues are estimated based on historical data, a reasonable (though conservative) forecast of economic conditions over the next two fiscal years, and the latest legislative developments.
- To the extent practicable, one-time monies are *not* used for recurring expenditures.

Resources:

An essential step in the budget process is estimating revenues for the upcoming fiscal year. This process is vital, as appropriations are based on these projections. To ensure accuracy in our projections, several factors are considered: historical trends, population projections/growth, economic indicators, and inflationary factors. With this information, the City can closely estimate the amount of revenues available for allocation. Additionally, the City uses long-range financial planning to ensure long-term solvency.

MEASURE S FUNDS

On November 8, 2022, voters in the City of Solana Beach approved a local one cent (1%) sales and use tax measure with 67% support – the “Solana Beach Streets, Parks, Beaches and Services Measure” (Measure S). Based upon resident surveys prior to the approval of Measure S, these funds will be focused on maintaining local streets, storm drains and other infrastructure, maintaining parks, beaches, neighborhoods, and other public areas and to further support public safety including fire protection, paramedic services and Sheriff services.

In the interest of transparency, the City Council has directed Staff to separately account and track the use of Measure S Funds and to balance the Budget without use of Measure

S Funds. To that end, the FY 2024 and FY 2025 Budget has separated out Measure S Resources and Measure S proposed appropriations. Effectively, with the exception of Measure S administration costs and a recommended set-aside for a new Fire Truck as discussed below, this two-year Budget was prepared without relying upon Measure S funds.

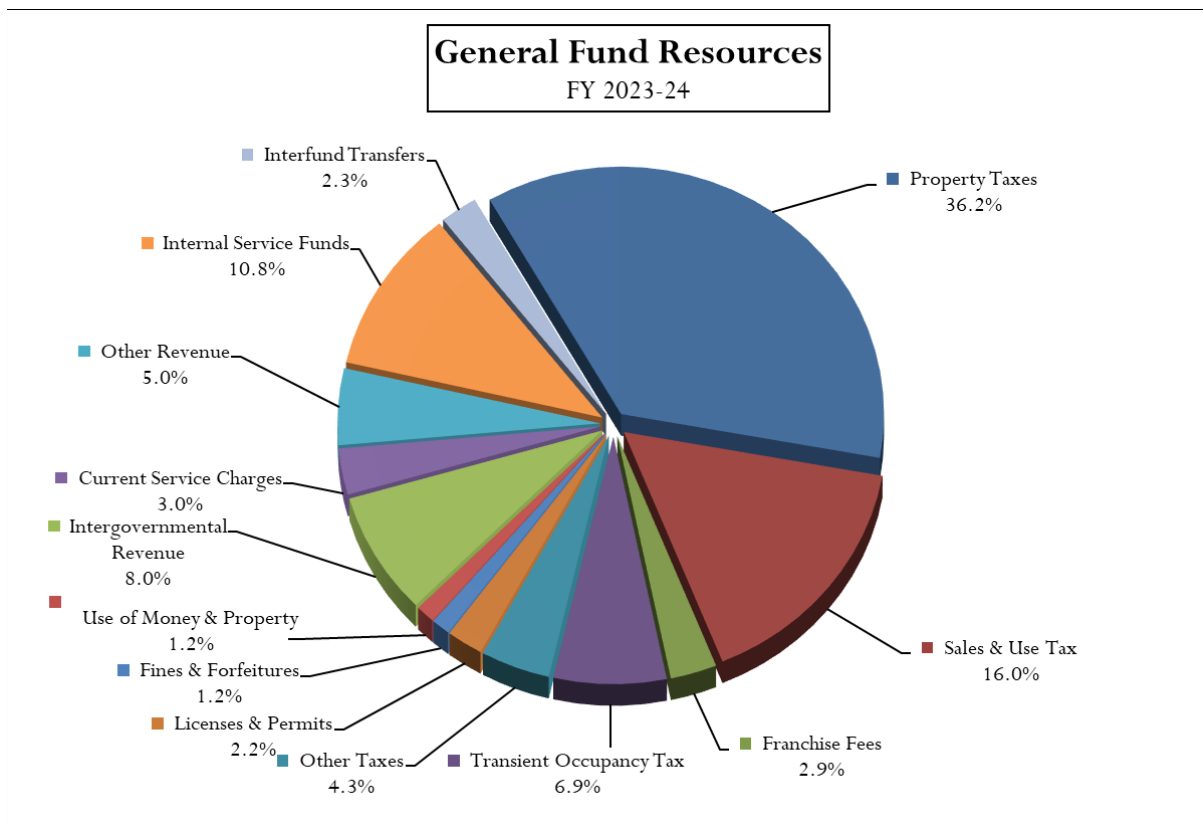
The budgeted Measure S revenues for FY 2024 and FY 2025 total \$4,400,000 and \$4,488,000, respectively.

GENERAL FUND

The budgeted General Fund revenues, exclusive of Measure S Transaction Tax, for FY 2024 and FY 2025 total \$27,426,018 and \$27,756,332, respectively. FY 2024 estimated revenues reflects a slight overall increase of 0.62%, compared to the FY 2023 mid-year projections.

Chart I indicates the composition of the FY 2024 General Fund Revenue Budget by funding source.

CHART I



Property Tax:

Property taxes have been the most reliable local government revenue stream for decades and are the primary revenue source for the General Fund. The City is estimating an overall 4.8% growth in property in FY 2024 and FY 2025. This increase is higher than the 2% factor allowed under Proposition 13 as the City anticipates assessed valuations to increase due to properties being sold, remodeled, or newly constructed. As seen in Chart I, Property Taxes make up 36.2% of the total estimated General Fund revenue in FY 2023-24.

Sales Tax:

In FY 2024, the City's Sales Tax consultant, Hinderliter, de Llamas & Associates (HdL) projects Sales Tax revenue to be \$4,498,000, however, the City is budgeting a more conservative projection of \$4,400,000, a decrease of \$96,000 or 2.1%, from the FY 2023 Mid-Year budget. The projected decrease in revenue is due to a potential slowdown in consumer spending activity due to higher interest rates and possible negative impact of the increased sales tax rate. Staff will analyze sales tax receipts at mid-year and adjust these estimates if the results are more positive than anticipated. In FY 2025, Sales Tax revenues are forecast to increase by \$88,000 or 2.0%.

Transient Occupancy Tax (TOT):

TOT revenue from the City's hotels and short-term vacation rentals is estimated at \$1,900,360 for FY 2024, a \$100,360 or 5.6% increase. For the FY 2025 budget, a total of \$1,954,383 is being budgeted, resulting in an increase of \$54,023 or 2.8% over FY 2024. The increases are primarily attributed to continuing improvement in hotel occupancy rates and in the collection of short-term vacation rental transient occupancy tax.

Fines and Penalties

The projected budget for Fines and Penalties in FY 2024, which includes CVC fines, red light camera citations, and parking citations, is \$320,200, an increase of \$38,700 or 13.7% over the current FY 2023 budget. The FY 2025 Fines and Penalties is also being budgeted at \$320,200.

Intergovernmental Revenues

Motor Vehicle-in Lieu revenues are expected to increase by \$70,000 or 3.4% for a total projected revenue of \$2,100,000 in FY 2024 and by an additional 3.8% for a total of \$2,180,000 in FY 2025.

Service Charge Revenues

Service Charge revenues are being decreased in FY 2024 by 3.2% down to a total of \$829,000 and then held steady at that same amount for FY 2025 to account for a leveling off of activity in plan check fees, engineering fees, and fire review fees.

Other Revenues

Other revenue category is projected to increase by \$819,303 in FY 2024 mainly due to an increase in Administrative Service Charges to other funds. This category tends to fluctuate year-to-year as one-time revenues are recognized. In FY 2025, this revenue category is expected to increase by \$67,239 or 5.4%.

Transfers in

Transfers in is projected to decrease to \$633,730 in FY 2024 and decrease to \$0 in FY 2025. This category tends to fluctuate year-to-year as transfers are needed from other funds to General Fund. This transfer is from the Solana Energy Alliance as the initial transfer to reimburse the general fund for prior year expenditures.

Appropriations:

Measure S

The adopted Measure S appropriations for FY 2024 total \$1,857,400 and FY 2025 total \$1,436,400. The budgeted use includes \$60k in FY 2024 for direct administration cost and \$733k beginning in FY 2024 for 3 years for asset replacement reserve (\$2.2M Fire Truck) and \$313k beginning in FY 2025 for 4 years for asset replacement reserve (\$1.25M Fire Engine). In addition, council approved \$390,000 for both FY 2024 and FY 2025 towards the Annual Pavement Management Program and \$674,000 in FY 2024 for La Colonia Park Playground Project.

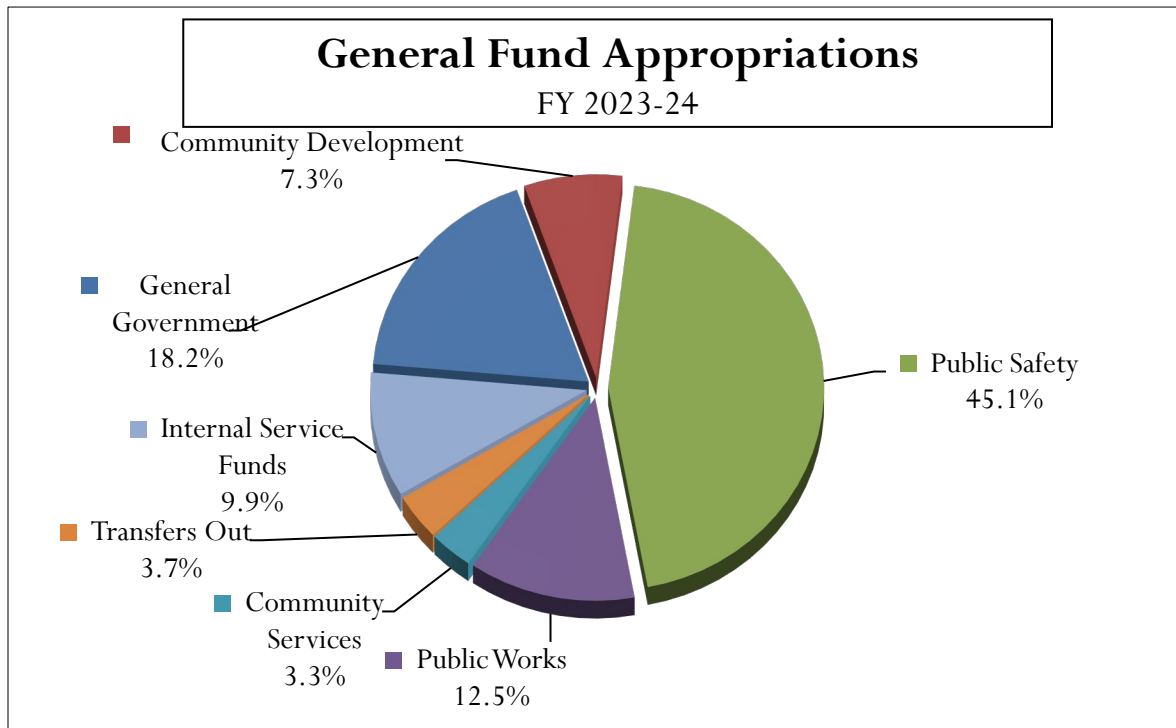
General Fund

Adopted General Fund Appropriations for FY 2024 and FY 2025, exclusive of Measure S Transaction Tax, total \$26,710,161 and 26,511,679, respectively. The FY 2024 and FY 2025 budget provides for desired service levels to the community and carries forward all activities and programs already underway. Contracts due for renewal have been budgeted in accordance with the terms specified in the contracts, including any required cost of living increases. Any other additions to the budget were kept to a minimum and only include expenditures necessary to maintain service levels and implement projects and programs approved by the Council.

The largest General Fund Expenditure category is Public Safety. Public Safety, which includes the Law Enforcement contract and operating expenditures for Fire, Marine Safety, Animal Control, and Emergency Management, is estimated to total \$12,053,566 in FY 2024 and \$12,618,705 in FY 2025. The Public Safety category accounts for 45.1% of General Fund appropriations in FY 2024. Fiscal year 2024 is the final year of the current five-year Sheriff contract. Staff has included a 3.5% increase in the FY 2025 in the proposed budget as place holder for the new Sheriff's contract.

Chart II indicates the composition of the FY 2024 budget by departmental unit.

CHART II



Material, Supplies, and Services:

Given the economic uncertainty and revenue losses due to the COVID pandemic, departments were requested to keep their FY 2024 budget requests for a given line-item consistent with their previous fiscal year's budget. If increases were needed, departments were asked to provide justification for the additional funds.

Internal Service Charges

Internal Service Fund contributions from the General Fund total \$1,614,800 in FY 2024. This is an increase of \$183,180, as compared to the FY 2023 Mid-Year budget. General Fund contributions are budgeted to increase by \$185,500 in FY 2025 to a total of \$1,800,300.

Personnel and Benefits

City Personnel and Benefits, which composes 44.1% of appropriations, was adjusted to incorporate the implementation of MOUs with employee labor groups.

Table 1 details staffing levels for the City and Table 2 details the allocation split between different funds and departments for positions.

Table 2

Table 1 - Authorized and Funded Positions (Full-Time Equivalents FTEs)

DEPARTMENT/ POSITION TITLE	CLASS CODE/ SALARY RANGES	APPROVED POSITIONS FY 21-22	APPROVED POSITIONS FY 22-23	PROPOSED POSITIONS 23-24 & 24-25
CITY CLERK				
City Clerk	M8	1.00	1.00	1.00
Deputy City Clerk	M2	1.00	1.00	1.00
Management Assistant	MIS 92	1.00	1.00	1.00
Management Analyst	M1	0.50	0.50	0.50
Total		3.50	3.50	3.50
CITY MANAGER				
City Manager	contract	1.00	1.00	1.00
Assistant City Manager	M8	1.00	1.00	1.00
Principal Management Analyst	M4	-	-	1.00
Snr Management Analyst	M2	1.00	1.00	-
Executive Assistant	M1	1.00	1.00	1.00
Administrative Assistant III	MIS 92	1.00	1.00	1.00
Total		5.00	5.00	5.00
FINANCE				
Finance Director/City Treasurer	M8	1.00	1.00	1.00
Risk Manager		-	1.00	-
Senior Accountant	M3	1.00	1.00	1.00
Accountant	C 114A	-	1.00	1.00
Senior Management Analyst	M2	1.00	-	-
Fiscal Services Specialist I	C 95A	1.00	1.00	1.00
Administrative Assistant III	MIS 86	-	1.00	1.00
Fiscal Services Specialist II	C 99	1.00	-	-
Total		5.00	6.00	5.00
HUMAN RESOURCES				
Human Resources Director	M8	0.75	1.00	1.00
Risk Manager	M4	-	-	1.00
Principal Human Resources Analyst	M4	-	-	1.00
Senior Human Resources Analyst	M2	-	1.00	-
		0.75	2.00	3.00
INFORMATION SYSTEMS				
Information Technology Manager	M4	1.00	1.00	1.00
Network System Engineer	M3	-	1.00	1.00
Management Assistant	MIS 92	-	0.50	0.50
Temporary Management Assistant	PTS 84	0.50	-	-
		1.50	2.50	2.50

COMMUNITY DEVELOPMENT

Community Development Director	M8	1.00	1.00	1.00
Principal Planner	M4	1.00	1.00	1.00
Associate Planner	MIS 122B	1.00	1.00	1.00
Assistant Planner	MIS 110A	1.00	1.00	1.00
Junior Planner	MIS 91	-	-	1.00
Permit Technician	MIS 91	1.00	1.00	1.00
Total		5.00	5.00	6.00

COMMUNITY SERVICES/RECREATION

Recreation Manager	M4	1.00	1.00	1.00
Management Analyst	M1	-	1.00	1.00
Management Assistant	MIS 86	0.75	-	-
Total		1.75	2.00	2.00

FIRE

Deputy Fire Chief	M7	1.00	-	-
Fire Captain II	5109	3.00	3.00	3.00
Fire Captain I	5099	3.00	3.00	3.00
Fire Engineer/Paramedic	5100	6.00	6.00	6.00
Firefighter/Paramedic	5091	6.00	6.00	6.00
Administrative Assistant I/III	MIS 92	1.00	1.00	1.00
Fire Prevention Specialist	MIS 109	1.00	1.00	1.00
Total		21.00	20.00	20.00

CODES & PARKING

Senior Code Compliance Officer	MIS 112A	1.00	1.00	1.00
Code Compliance Officer	MIS 100	1.00	1.00	1.00
Total		2.00	2.00	2.00

MARINE SAFETY

Marine Safety Captain	M6	1.00	1.00	1.00
Marine Safety Lieutenant	MS 129A	1.00	1.00	1.00
Marine Safety Sergeant	MS 110A	3.00	3.00	3.00
Total		5.00	5.00	5.00

ENGINEERING/PUBLIC WORKS

City Engineer/Public Works Director	M8	1.00	1.00	1.00
Principal Civil Engineer	M4-A	1.00	1.00	1.00
Senior Civil Engineer	M3	-	-	1.00
Associate Civil Engineer	MIS 140B	1.00	1.00	-
Assistant Civil Engineer	MIS 125	1.00	1.00	1.00
Assistant Civ. Engineer/Environmental	MIS 125	1.00	1.00	1.00
Public Works Operations Manager	M4	1.00	1.00	1.00
Public Works Supervisor	M1	2.00	2.00	2.00
Associate Management Analyst	MIS 109B	1.00	1.00	1.00
Maintenance Worker II	MIS 81	1.00	1.00	1.00
Maintenance Worker I	MIS 69	1.00	1.00	1.00
Total		11.00	11.00	11.00

Grand Total full-time equivalents

		61.50	64.00	65.00
Temporary Employee full-time equivalents		9.74	10.92	11.16
Grand Total		71.24	74.92	76.16

Table 2: List of Positions Split Between Funds & Departments

	FY 2024 & FY 2025
City Manager	
City Manager	53%
Street Lighting	10%
Sanitation	35%
Successor Agency	2%
Total	100%
Assistant City Manager	
City Manager	20%
Human Resources	15%
Environmental Services	10%
Community Services	10%
Recreation	10%
Workers Compensation	5%
Camp Program	5%
Sanitation	25%
Total	100%
Executive Assistant to City Manager	
City Council	20%
City Manager	60%
Human Resources	20%
Total	100%
Administrative Assistant III	
City Manager	50%
Fire	20%
Marine Safety	20%
Risk Management	10%
Total	100%
Principal Management Analyst	
City Manager	75%
Environmental Services	25%
Total	100%

Table 2: List of Positions Split Between Funds & Departments

	FY 2024 & FY 2025
City Clerk	
City Clerk	98%
Sanitation	2%
<i>Total</i>	100%
Deputy City Clerk	
City Clerk	75%
City Attorney	25%
<i>Total</i>	100%
Finance Director/City Treasurer	
Finance	40%
Risk Management	15%
Workers Compensation	10%
Sanitation	30%
Successor Agency	5%
<i>Total</i>	100%
Senior Accountant	
Finance	70%
Sanitation	25%
Successor Agency	5%
<i>Total</i>	100%
Accountant	
Finance	75%
Risk Management	20%
Sanitation	5%
<i>Total</i>	100%
Human Resources Director	
Human Resources	85%
Workers Compensation	15%
<i>Total</i>	100%
Principal Human Resource Analyst	
Human Resources	85%
Workers Compensation	15%
<i>Total</i>	100%

Table 2: List of Positions Split Between Funds & Departments

	FY 2024 & FY 2025
Risk Manager	
Finance	40%
Human Resources	5%
Workers Compensation	5%
Risk Management	40%
Sanitation	10%
Total	100%
Senior Code Compliance Officer	
Code & Parking Enforcement	80%
Environmental Services	20%
Total	100%
Marine Safety Captain	
Marine Safety	90%
Camp Programs	10%
Total	100%
Marine Safety Sergeant	
Marine Safety	80%
Camp Programs	20%
Total	100%
Marine Safety Sergeant	
Marine Safety	50%
Camp Programs	50%
Total	100%
Marine Safety Sergeant	
Marine Safety	40%
Camp Programs	60%
Total	100%
Marine Safety Lieutenant	
Marine Safety	95%
Camp Programs	5%
Total	100%

Table 2: List of Positions Split Between Funds & Departments

	FY 2024 & FY 2025
<u>City Engineer/Public Works Director</u>	
Engineering	40%
Street Maintenance	20%
Street Lighting	10%
Sanitation	30%
<i>Total</i>	100%
<u>Senior Civil Engineer</u>	
Engineering	50%
Sanitation	50%
<i>Total</i>	100%
<u>Principal Civil Engineer</u>	
Engineering	55%
Environmental Services	10%
Street Lighting	15%
Sanitation	20%
<i>Total</i>	100%
<u>Assistant Civil Engineer</u>	
Engineering	65%
Street Lighting	10%
Sanitation	25%
<i>Total</i>	100%
<u>Associate Management Analyst</u>	
Engineering	48%
Street Maintenance	25%
Street Lighting	10%
Sanitation	17%
<i>Total</i>	100%

Table 2: List of Positions Split Between Funds & Departments

	FY 2024 & FY 2025
Public Works Operations Manager	
Environmental Services	10%
Street Maintenance	10%
Park Maintenance	10%
MID 33 Highway 101	15%
Street Lighting	30%
Sanitation	25%
Total	100%
Public Works Supervisor (2)	
Environmental Services	10%
Street Maintenance	30%
Park Maintenance	10%
Street Lighting	30%
Sanitation	20%
Total	100%
Maintenance Worker I	
Environmental Services	5%
Street Maintenance	55%
Park Maintenance	30%
Sanitation	10%
Total	100%
Maintenance Worker II	
Environmental Services	5%
Street Maintenance	55%
Park Maintenance	30%
Sanitation	10%
Total	100%
Recreation Manager	
Recreation	80%
Camp Programs	20%
Total	100%

General Fund Reserves:

As a result of the Council’s leadership and conservative approach to the budget, the City has been successful in maintaining strong reserve levels. Strong reserves are critical in the case of an emergency or unforeseen opportunity. General Fund Balance at the end of operations for FY 2025 is estimated to be \$27 million. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$15.8 million.

Special Revenues:

The aforementioned Special Revenue resources (e.g. Gas Tax, Special Districts, RMRA, Transnet, etc.) are budgeted to support capital improvement projects, traffic and street maintenance and rehabilitation projects, and other front-line services and equipment. Regularly expending these funds is important to accommodate requirements that they be spent within the time frames stipulated by each source of revenue.

Capital Improvement Projects:

The Capital Improvement Program is a key component of this document and the community as a whole. Representing a balanced approach for meeting the community's current and future needs, it accomplishes the City's major goals for projects while continuing critical ongoing maintenance. The Capital Improvement Projects total \$13,899,255 for FY 2024 and \$2,605,000 in FY 2025.

In an effort to fund all desired capital improvement projects, staff has attempted to maximize the use of special revenues by actively pursuing grants and other funding opportunities from county, state, and federal sources. The entire Capital Improvement Program represents a proactive and tangible effort toward enhancing the quality of life of our residents, while continuing to address priority issues expressed by the community and the City Council. A detailed description of all projects planned within the FY 2025 Capital Improvement Projects budget can be found in the Capital Projects section of this document.

This report is designed to provide our residents with a general overview of the City’s finances and to show the City’s accountability for monies it receives. Please contact the City’s Financial Services Department for any inquires or clarifications.



Rachel Jacobs
Finance Director/City Treasurer

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
All		

Pay Range	Department	FY 2022		FY 2023		FY 2024		FY 2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
	General Government	13.76	2,383,342	13.51	2,457,245	16.11	2,982,900	16.46	3,141,432
	Community Development	6.00	745,529	6.00	776,230	7.00	968,736	7.00	1,028,325
	Public Safety	35.64	5,749,910	35.64	6,011,238	35.06	6,310,599	35.06	6,622,950
	Public Works	8.23	1,030,910	8.23	1,070,165	7.43	1,064,178	7.43	1,131,238
	Community Services	3.28	265,830	3.30	329,926	3.55	433,625	3.55	451,840
	Special Districts	0.95	154,514.00	0.95	157,679.00	1.70	331,326.00	1.70	343,387.00
	Enterprises	4.17	804,110.00	3.61	734,432.00	4.96	950,439.00	4.96	991,590.00
	Total	72.03	11,134,145	71.24	11,536,915	75.81	13,041,803	76.16	13,710,762

**CITY OF SOLANA BEACH
LIST OF OFFICIALS AND ADVISORY BODIES**

CITY COUNCIL

LESA HEEBNER
Mayor

DAVID A. ZITO
Deputy Mayor

KRISTI BECKER
Council Member

JEWEL EDSON
Council Member

JILL MACDONALD
Council Member

ADVISORY COMMISSIONS

Budget & Finance Commission
Climate Action Commission
Parks & Recreation Commission
Public Arts Commission
View Assessment Commission

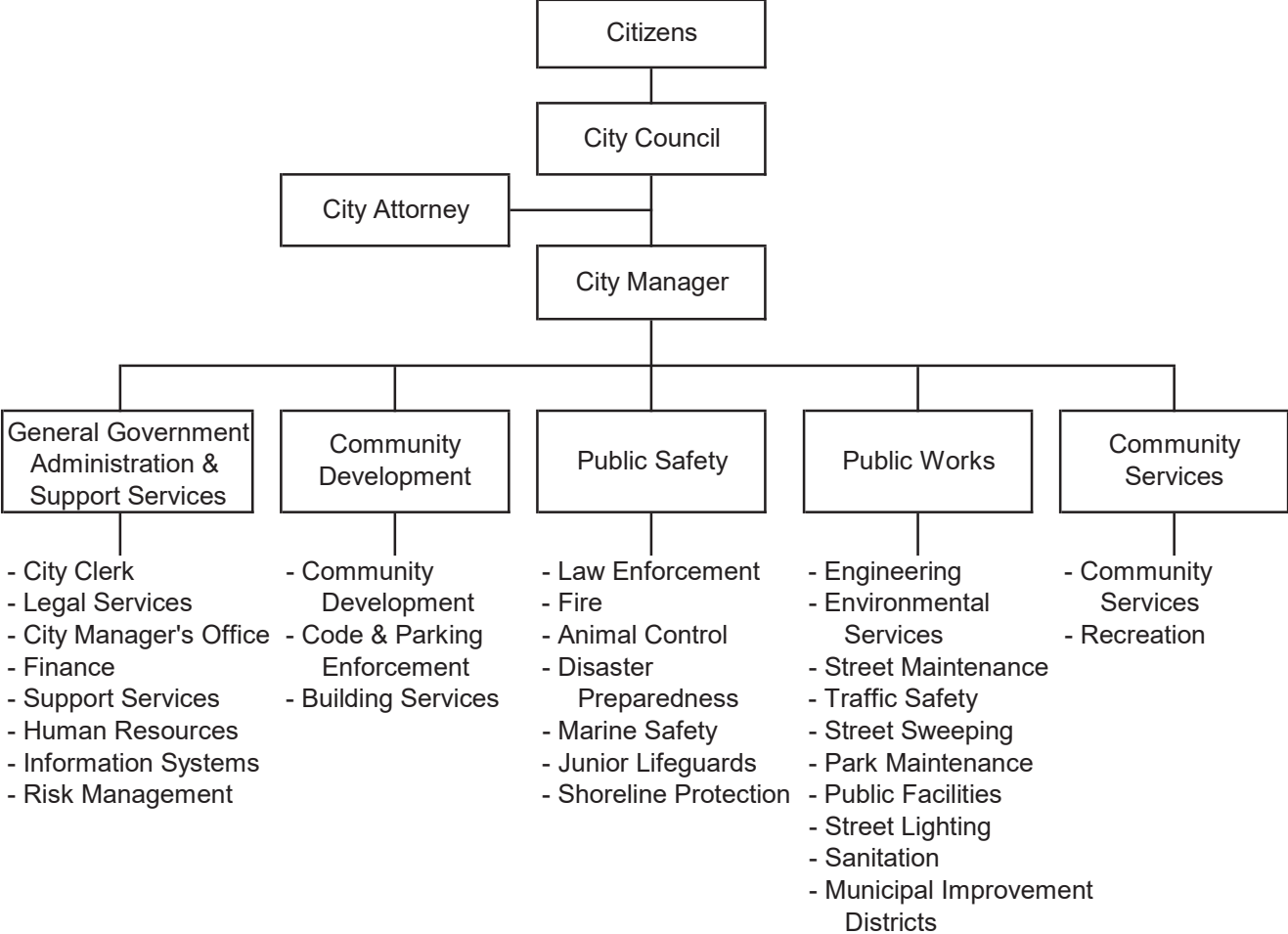
CITY ADMINISTRATION

GREGORY WADE
City Manager

Dan King, Assistant City Manager
Johanna Canlas, City Attorney
Pouneh Sammak, Human Resources Director
Rachel Jacobs, Finance Director/City Treasurer
Mohammed Sammak, Director of Public Works/City Engineer
Joseph Lim, Director of Community Development
Angela Ivey, City Clerk
Michael Manriquez, Information Technology Director

CITY OF SOLANA BEACH

Organizational Chart
Fiscal Year 2024-2025



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**CITYWIDE
RESOURCES
AND
APPROPRIATIONS
SUMMARY**

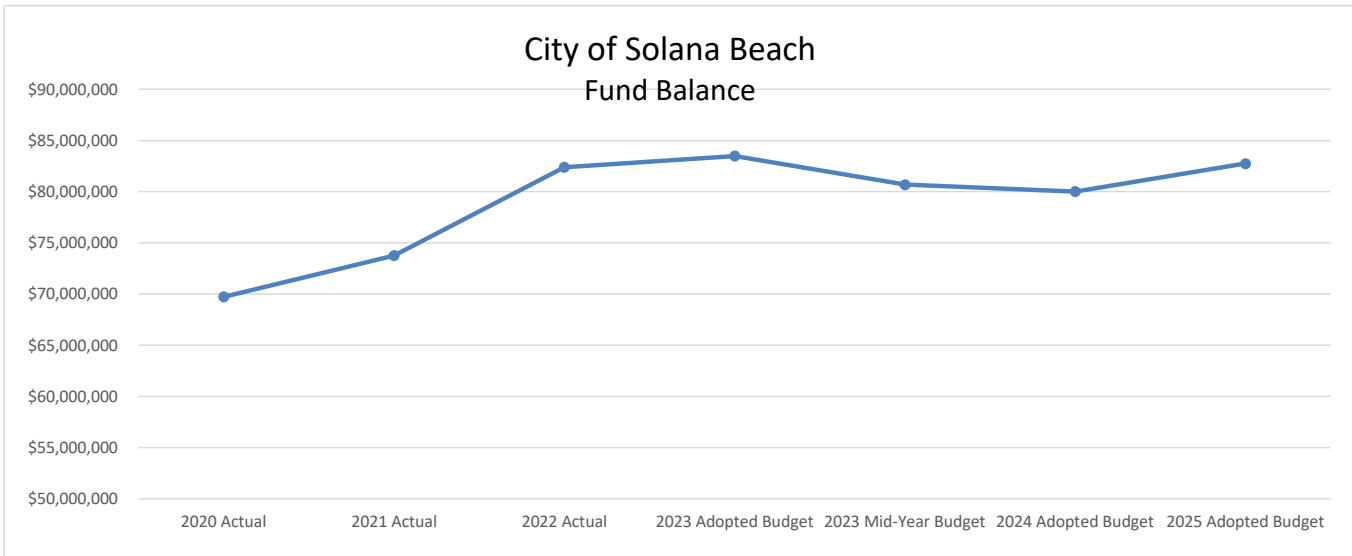
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CITY OF SOLANA BEACH

SUMMARY OF FUND BALANCE

FY 2024 & FY 2025

Fund	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
100 General Fund	10,266,366	11,642,964	14,449,077	15,247,702	11,388,068	11,802,862	11,991,097
110 General Fund - Measure S	-	-	-	-	750,000	3,292,600	6,344,200
Total General Fund	10,266,366	11,642,964	14,449,077	15,247,702	12,138,068	15,095,462	18,335,297
1XX Internal Service Funds	5,186,489	5,900,099	5,729,516	5,913,221	6,076,800	6,377,863	7,434,282
202 Gas Tax	197,835	425,942	554,406	707,256	482,648	549,873	508,881
2XX Special Districts	3,954,923	4,342,495	4,486,090	4,690,373	4,598,783	4,462,464	4,295,273
213 Developer Pass-Thru	(87)	(87)	(87)	(87)	(87)	(87)	(87)
214 Fire Mitigation Fees	(7,438)	14,034	56,053	60,053	60,053	60,053	60,053
215 State Boating & Waterways	62,229	(297,613)	(164,158)	(164,158)	(164,158)	(164,158)	(164,158)
219 COPS	250,944	337,919	342,790	295,790	411,062	414,212	417,362
220 TDA	(34,696)	(103,489)	-	-	-	-	-
228 TRANSNET	90,332	50,947	171,221	180,520	193,287	193,287	193,287
240 CDBG	(15,916)	(16,660)	(16,429)	(16,429)	(12,577)	(12,577)	(12,577)
246 Micellaneous Grants	6,240	177,083	225,720	(715,565)	157,734	157,734	157,734
247 SB 1 Streets & Roads	185,200	230,425	267,500	257,899	152,578	107,578	67,678
250 Coastal Business/Visitors	790,001	881,435	1,000,934	1,100,834	1,060,834	1,161,945	1,280,010
255 Camp Programs	13,500	31,657	79,039	63,099	17,057	(105,162)	(293,550)
263 Housing	637,265	647,164	1,388,377	1,384,377	1,331,075	1,327,375	1,323,675
270 Public Safety Special Revenues	278,751	396,070	606,568	706,568	692,418	692,418	692,418
317 Public Facilities	(2,826)	892	936	971	971	971	971
320 Capital Leases	24,780	24,862	24,888	24,888	24,888	24,888	24,888
450 Sand Replenishment TOT	880,094	987,063	1,188,648	1,269,798	83,544	97,416	306,693
453 Park Development Impact	39,311	123,410	361,277	407,077	527,077	227,917	278,757
454 Transportation Impact	504,316	578,845	1,608,645	1,664,645	1,884,645	740,945	997,245
455 Public Use Impact	3,640	13,224	99,688	104,688	274,688	279,688	284,688
459 City CIP	2,205,622	1,652,497	2,324,035	2,324,035	1,877,569	877,569	397,569
47X Assessment Districts	120,369	(46,418)	(46,418)	(46,418)	(46,418)	(46,418)	(46,418)
Total Governmental Funds Balance	25,637,244	27,994,760	34,738,315	35,461,137	31,822,539	32,521,257	36,539,970
509 Sanitation	46,465,092	48,410,893	50,319,500	50,590,530	50,376,185	49,640,991	48,351,712
550 Solana Energy Alliance	(61,258)	(335,108)	(522,703)	(393,703)	695,498	61,768	61,768
65X Successor Agency	(2,320,569)	(2,320,052)	(2,155,765)	(2,186,055)	(2,220,966)	(2,220,966)	(2,220,966)
Total City Fund Balance	69,720,508	73,750,493	82,379,347	83,471,909	80,673,256	80,003,050	82,732,484



CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2024 & FY 2025

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
OPERATING BUDGET							
RESOURCES¹							
100 General Fund	19,887,122	20,418,547	24,002,773	22,148,385	24,733,485	24,472,918	24,265,232
110 General Fund - Measure S	-	-	-	-	750,000	4,400,000	4,488,000
1XX Internal Service Funds	3,052,060	2,812,956	1,668,223	1,712,800	2,522,698	2,953,100	3,491,100
202 Gas Tax	332,499	327,563	319,311	375,850	389,850	381,480	389,008
2XX Special Districts	1,470,347	1,389,306	1,290,165	1,361,650	1,363,650	1,551,465	1,563,667
213 Developer Pass-Thru	89,582	62,275	105,637	100,000	100,000	100,000	100,000
214 Fire Mitigation Fees	15,272	27,078	42,019	10,000	16,000	15,000	15,000
215 State Boating & Waterways	913	90,158	133,455	-	-	-	-
219 COPS	89,112	235,852	151,111	103,000	168,272	148,150	148,150
220 TDA	150,616	167,873	158,308	-	-	-	-
228 TRANSNET	615,094	406,550	557,529	259,300	881,605	610,105	535,105
240 CDBG	52,323	-	73,740	45,700	85,776	45,000	45,000
246 Micellaneous Grants	142	409,224	1,737,315	-	1,590,343	7,254,000	18,000
247 SB 1 Streets & Roads	248,171	253,548	270,303	280,400	305,400	255,000	260,100
250 Coastal Business/Visitors	147,793	117,255	179,971	153,000	153,000	204,036	209,438
255 Camp Programs	369,256	271,461	506,847	525,000	525,000	560,000	565,000
263 Housing	15,544	10,847	741,951	6,000	6,000	6,300	6,300
270 Public Safety Special Revenues	358,165	455,591	445,507	100,000	250,000	220,000	220,000
317 Public Facilities	151,100	151,100	150,100	147,500	147,500	-	-
320 Capital Leases	202,400	202,400	70,400	70,400	70,400	70,375	70,375
Total Resources	27,247,511	27,809,582	32,604,663	27,398,985	34,058,979	43,246,929	36,389,475
APPROPRIATIONS¹							
100 General Fund	19,288,730	19,041,950	21,196,661	21,349,760	25,568,465	24,058,124	24,076,998
110 General Fund- Measure S	-	-	-	-	-	1,857,400	1,436,400
1XX Internal Service Funds	1,831,625	2,099,346	1,838,806	1,529,095	2,000,553	2,652,037	2,434,681
202 Gas Tax	287,181	99,457	190,845	223,000	461,608	314,255	430,000
2XX Special Districts	1,000,530	1,001,734	1,146,570	1,157,370	1,250,960	1,687,785	1,730,858
213 Developer Pass-Thru	89,582	62,275	105,637	100,000	100,000	100,000	100,000
214 Fire Mitigation Fees	5,000	5,606	-	6,000	12,000	15,000	15,000
215 State Boating & Waterways	-	450,000	-	-	-	-	-
219 COPS	100,236	148,877	146,240	150,000	100,000	145,000	145,000
220 TDA	157,091	236,665	54,819	-	-	-	-
228 TRANSNET	547,955	445,935	437,255	250,000	859,538	610,105	535,105
240 CDBG	52,666	744	73,509	45,700	81,924	45,000	45,000
246 Micellaneous Grants	-	238,381	1,688,678	941,285	1,658,329	7,254,000	18,000
247 SB 1 Streets & Roads	199,769	208,323	233,229	290,000	420,321	300,000	300,000
250 Coastal Business/Visitors	31,665	25,821	60,472	53,100	93,100	102,925	91,374
255 Camp Programs	304,752	253,304	459,464	540,940	586,982	682,219	753,388
263 Housing	2,133	949	737	10,000	63,302	10,000	10,000
270 Public Safety Special Revenues	397,933	338,272	235,010	-	164,150	220,000	220,000
317 Public Facilities	154,321	147,382	150,056	147,465	147,465	-	-
320 Capital Leases	202,318	202,318	70,374	70,400	70,400	70,375	70,375
Total Appropriations	24,653,488	25,007,339	28,088,362	26,864,115	33,639,097	40,124,225	32,412,178
CHANGE IN OPERATING FUNDS BALANCE	2,594,024	2,802,243	4,516,301	534,870	419,882	3,122,705	3,977,297

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
CAPITAL BUDGET							
RESOURCES¹							
450 Sand Replenishment TOT	258,990	230,889	369,416	273,000	1,019,151	388,472	399,277
453 Park Development Impact	39,311	84,098	237,867	45,800	165,800	50,840	50,840
454 Transportation Impact	67,730	75,037	1,030,582	56,000	276,000	256,300	256,300
455 Public Use Impact	3,640	9,584	86,463	5,000	175,000	5,000	5,000
459 City CIP	203,778	61,702	1,136,458	360,000	2,373,802	980,000	-
47X Assessment Districts	-	(67,531)	-	-	42,000	-	-
Total Resources	573,450	393,779	2,860,786	739,800	4,051,753	1,680,612	711,417
APPROPRIATIONS¹							
450 Sand Replenishment TOT	161,761	123,920	167,831	191,850	2,124,255	374,600	190,000
453 Park Development Impact	-	-	-	-	-	350,000	-
454 Transportation Impact	372	508	781	-	-	1,400,000	-
455 Public Use Impact	-	-	-	-	-	-	-
459 City CIP	384,736	614,827	464,920	360,000	2,820,268	1,980,000	480,000
47X Assessment Districts	-	99,256	-	-	42,000	-	-
Total Appropriations	546,869	838,510	633,533	551,850	4,986,523	4,104,600	670,000
CHANGE IN CAPITAL FUNDS BALANCE	26,581	(444,731)	2,227,254	187,950	(934,770)	(2,423,988)	41,417
ENTERPRISE BUDGET							
RESOURCES							
509 Sanitation	6,104,211	5,783,971	6,008,451	5,890,000	5,890,000	5,958,096	5,946,685
550 Solana Energy Alliance	4,123,935	3,567,461	(314,165)	144,000	144,000	-	-
Total Resources	10,228,146	9,351,432	5,694,286	6,034,000	6,034,000	5,958,096	5,946,685
APPROPRIATIONS							
509 Sanitation	4,145,106	3,837,171	4,099,845	5,618,970	5,833,315	6,693,290	7,235,964
550 Solana Energy Alliance	4,282,539	3,841,312	(126,571)	15,000	38,813	633,730	-
Total Appropriations	8,427,645	7,678,483	3,973,274	5,633,970	5,872,128	7,327,020	7,235,964
CHANGE IN ENTERPRISE FUNDS BALANCE	1,800,501	1,672,949	1,721,012	400,030	161,872	(1,368,924)	(1,289,279)
TRUST FUNDS BUDGET							
RESOURCES							
65X Successor Agency	100,946	136,654	273,225	262,900	262,900	300,939	303,513
Total Resources	100,946	136,654	273,225	262,900	262,900	300,939	303,513
APPROPRIATIONS							
65X Successor Agency	129,880	136,136	108,938	293,190	328,101	300,939	303,513
Total Appropriations	129,880	136,136	108,938	293,190	328,101	300,939	303,513
CHANGE IN TRUST FUNDS BALANCE	(28,935)	517	164,287	(30,290)	(65,201)	-	-
NET CHANGE IN FUND BALANCE	4,392,171	4,030,979	8,628,854	1,092,560	(418,217)	(670,207)	2,729,435
Total Beginning Fund Balance	65,328,337	69,720,508	73,750,493	82,379,347	82,379,347	80,673,257	80,003,050
*FYE 2023 ADJUSTMENTS					(1,287,874)		
PROJECTED TOTAL ENDING FUND BALANCE	69,720,508	73,750,493	82,379,347	83,471,909	80,673,257	80,003,050	82,732,485

¹ Data includes interfund transfers.

CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2024

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
General Funds						
100 General Fund	12,138,068	633,730	28,239,188	(24,935,524)	(980,000)	15,095,463
1XX Internal Service Funds	6,076,800	733,400	2,219,700	(2,652,037)	-	6,377,863
Total General Funds	18,214,869	1,367,130	30,458,888	(27,587,561)	(980,000)	21,473,326
Special Revenue Funds						
202 Gas Tax	482,648	-	381,480	(314,255)	-	549,873
2XX Special Districts	4,598,783	-	1,551,465	(1,617,410)	(70,375)	4,462,464
213 Developer Pass-Thru	(87)	-	100,000	(100,000)	-	(87)
214 Fire Mitigation Fees	60,053	-	15,000	(15,000)	-	60,053
215 State Boating & Waterways	(164,158)	-	-	-	-	(164,158)
219 COPS	411,062	-	148,150	(145,000)	-	414,212
220 TDA	-	-	-	-	-	-
228 TRANSNET	193,287	-	610,105	(610,105)	-	193,287
240 CDBG	(12,577)	-	45,000	(45,000)	-	(12,577)
246 Micellaneous Grants	157,734	-	7,254,000	(7,254,000)	-	157,734
247 SB 1 Streets & Roads	152,578	-	255,000	(300,000)	-	107,578
250 Coastal Business/Visitors	1,060,834	-	204,036	(102,925)	-	1,161,945
255 Camp Programs	17,057	-	560,000	(682,219)	-	(105,162)
263 Housing	1,331,075	-	6,300	(10,000)	-	1,327,375
270 Public Safety Special Revenues	692,418	-	220,000	(220,000)	-	692,418
Total Special Revenue Funds	8,980,707	-	11,350,536	(11,415,914)	(70,375)	8,844,955
Debt Service Funds						
317 Public Facilities	971	-	-	-	-	971
320 Capital Leases	24,888	70,375	-	(70,375)	-	24,888
Total Debt Service Funds	25,858	70,375	-	(70,375)	-	25,858
Capital Project Funds						
450 Sand Replenishment TOT	83,544	-	388,472	(374,600)	-	97,416
453 Park Development Impact	527,077	-	50,840	(350,000)	-	227,917
454 Transportation Impact	1,884,645	-	256,300	(1,400,000)	-	740,945
455 Public Use Impact	274,688	-	5,000	-	-	279,688
459 City CIP	1,877,569	980,000	-	(1,980,000)	-	877,569
47X Assessment Districts	(46,418)	-	-	-	-	(46,418)
Total Capital Project Funds	4,601,105	980,000	700,612	(4,104,600)	-	2,177,117
Enterprise Funds						
509 Sanitation	50,376,185	-	5,958,096	(6,693,290)	-	49,640,991
550 Solana Energy Alliance	695,498	-	-	(633,730)	-	61,768
Total Enterprise Funds	51,071,683	-	5,958,096	(7,327,020)	-	49,702,759
Enterprise Funds						
652 Successory Agency	(2,220,966)	-	300,939	(300,939)	-	(2,220,966)
Total Enterprise Funds	(2,220,966)	-	300,939	(300,939)	-	(2,220,966)
Total All Funds	80,673,257	2,417,505	48,769,071	(50,806,409)	(1,050,375)	80,003,050

CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2025

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
General Funds						
100 General Fund	15,095,463	-	28,753,232	(25,513,398)	-	18,335,297
1XX Internal Service Funds	6,377,863	1,046,400	2,444,700	(2,434,681)	-	7,434,282
Total General Funds	21,473,326	1,046,400	31,197,932	(27,948,079)	-	25,769,579
Special Revenue Funds						
202 Gas Tax	549,873	-	389,008	(430,000)	-	508,881
2XX Special Districts	4,462,464	-	1,563,667	(1,660,483)	(70,375)	4,295,273
213 Developer Pass-Thru	(87)	-	100,000	(100,000)	-	(87)
214 Fire Mitigation Fees	60,053	-	15,000	(15,000)	-	60,053
215 State Boating & Waterways	(164,158)	-	-	-	-	(164,158)
219 COPS	414,212	-	148,150	(145,000)	-	417,362
220 TDA	-	-	-	-	-	-
228 TRANSNET	193,287	-	535,105	(535,105)	-	193,287
240 CDBG	(12,577)	-	45,000	(45,000)	-	(12,577)
246 Micellaneous Grants	157,734	-	18,000	(18,000)	-	157,734
247 SB 1 Streets & Roads	107,578	-	260,100	(300,000)	-	67,678
250 Coastal Business/Visitors	1,161,945	-	209,438	(91,374)	-	1,280,010
255 Camp Programs	(105,162)	-	565,000	(753,388)	-	(293,550)
263 Housing	1,327,375	-	6,300	(10,000)	-	1,323,675
270 Public Safety Special Revenues	692,418	-	220,000	(220,000)	-	692,418
Total Special Revenue Funds	8,844,955	-	4,074,768	(4,323,350)	(70,375)	8,525,998
Debt Service Funds						
317 Public Facilities	971	-	-	-	-	971
320 Capital Leases	24,888	70,375	-	(70,375)	-	24,888
Total Debt Service Funds	25,858	70,375	-	(70,375)	-	25,858
Capital Project Funds						
450 Sand Replenishment TOT	97,416	-	399,277	(190,000)	-	306,693
453 Park Development Impact	227,917	-	50,840	-	-	278,757
454 Transportation Impact	740,945	-	256,300	-	-	997,245
455 Public Use Impact	279,688	-	5,000	-	-	284,688
459 City CIP	877,569	-	-	(480,000)	-	397,569
47X Assessment Districts	(46,418)	-	-	-	-	(46,418)
Total Capital Project Funds	2,177,117	-	711,417	(670,000)	-	2,218,534
Enterprise Funds						
509 Sanitation	49,640,991	-	5,946,685	(7,235,964)	-	48,351,712
550 Solana Energy Alliance	61,768	-	-	-	-	61,768
Total Enterprise Funds	49,702,759	-	5,946,685	(7,235,964)	-	48,413,480
Enterprise Funds						
652 Successory Agency	(2,220,966)	-	303,513	(303,513)	-	(2,220,966)
Total Enterprise Funds	(2,220,966)	-	303,513	(303,513)	-	(2,220,966)
Total All Funds	80,003,050	1,116,775	42,234,315	(40,551,280)	(70,375)	82,732,484

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**GENERAL FUND
BUDGET
SUMMARY**

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CITY OF SOLANA BEACH

GENERAL FUND RESERVES

FY 2024 & FY 2025

			2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
FUND BALANCE									
	Non Spendable:		52,665	54,212	136,395	-	-	-	-
	Restricted:								
165	32000	Pensions	2,704,804	3,245,475	3,218,592	3,274,593	4,084,491	4,133,241	4,181,991
	Committed								
100	33060	Public Facilities	539,047	539,047	924,228	989,228	989,228	1,059,228	1,129,228
100	33260	Public Art	26,858	26,858	26,728	22,228	22,228	22,228	22,228
160	32000	OPEB	197,870	202,686	206,556	206,556	206,556	206,456	206,356
100	33190	In-Lieu Housing	100,786	100,786	100,786	100,786	100,786	100,786	100,786
100	33360	Parks & Recreation	32,199	32,199	37,057	37,057	37,057	32,198	32,198
	Assigned to:								
100	33070	Park Fee	38,703	38,703	44,518	44,518	44,518	44,518	44,518
100	33320	Community Television	90,564	90,564	87,740	142,740	142,740	192,740	242,740
100	33330	Street Sweeping	129,637	129,637	134,706	185,806	185,806	236,556	287,306
100	34190	Housing	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500
120	32000	Self-Insurance	923,645	618,489	486,288	313,508	201,743	65,090	1,284
125	32000	Worker's Comp	539,913	696,922	734,021	631,561	596,283	439,295	269,305
135	32000	Asset Replacement	2,591,502	2,388,176	1,951,582	1,970,682	1,720,311	2,220,961	3,130,711
140	32000	Facilities Replacement	735,492	741,774	623,096	607,496	533,497	168,397	78,297
100	39500/39600	General Fund Encumbrances	-	-	676,995	-	-	-	-
	Unassigned:								
100	32000	Unassigned General Fund	4,763,474	5,714,201	7,363,165	8,788,045	6,057,417	8,848,921	11,918,006
100	34200	Designated for Contingencies	2,992,935	3,417,256	3,417,256	3,437,835	4,346,640	4,346,640	4,346,640
152	32000	Real Property Acquisition	(2,506,737)	(1,993,423)	(1,490,620)	(1,091,220)	(1,266,061)	(855,558)	(433,644)
		Total Unassigned	5,249,673	7,138,035	9,289,801	11,134,660	9,137,996	12,340,003	15,831,002
		Total Fund Balance	15,452,856	17,543,061	20,178,591	21,160,921	19,502,742	22,761,199	27,057,452

CITY OF SOLANA BEACH
SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2024 & FY 2025

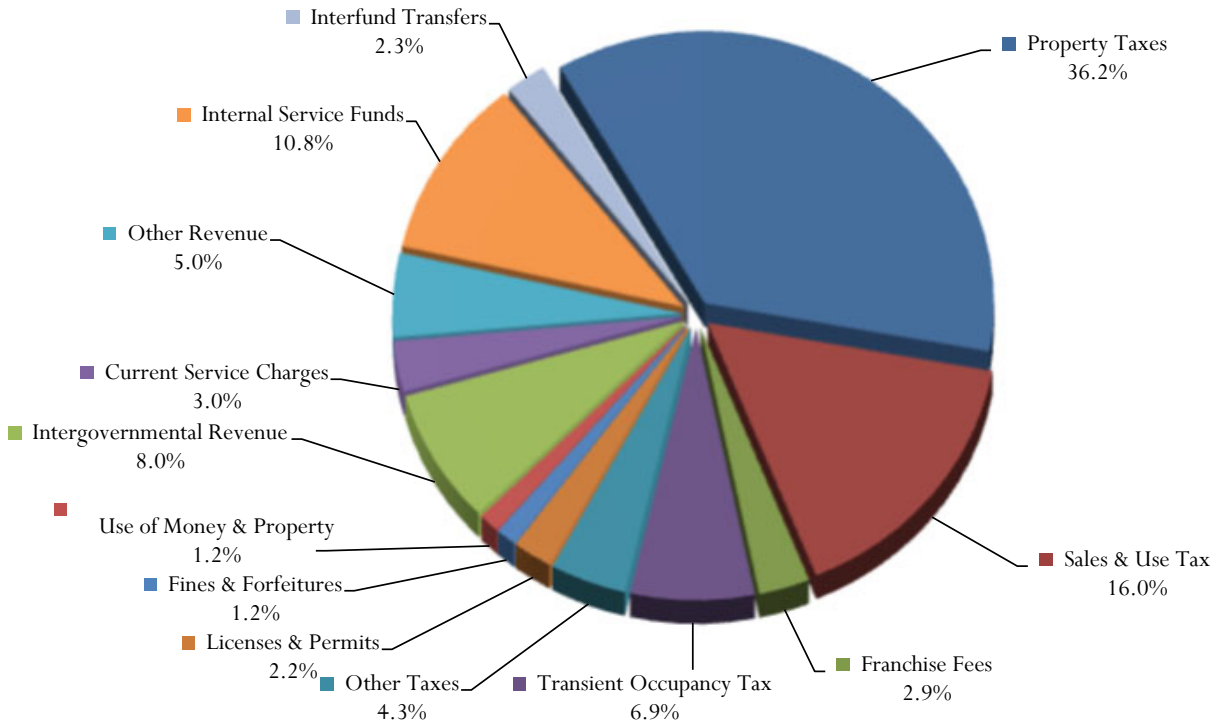
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2023-24 Adopted Budget	2024-25 Adopted Budget
RESOURCES							
Taxes	14,646,097	15,688,550	17,755,642	16,464,000	18,697,400	22,577,310	22,936,515
Licenses & Permits	337,922	521,628	685,175	458,000	853,000	614,750	622,350
Fines and Forfeitures	359,703	244,331	261,932	436,500	281,500	320,200	320,200
Rev-Use of Money & Property	500,445	(1,410)	(218,923)	252,000	312,000	325,475	325,475
Intergovernmental Revenue	2,033,270	2,155,848	2,152,596	2,254,300	2,338,500	2,199,850	2,279,850
Current Services Charges	1,111,932	1,006,035	1,043,518	799,000	856,500	829,000	829,000
Other Revenue	897,753	803,566	732,489	543,300	553,300	1,372,603	1,439,842
Interfund Transfers In	-	-	1,590,343	941,285	1,591,285	633,730	-
General Fund Sub-Total	19,887,122	20,418,547	24,002,773	22,148,385	25,483,485	28,872,918	28,753,232
Risk Management Insurance	493,044	135,829	354,727	360,200	360,200	710,500	880,200
Workers' Compensation Insurance	579,927	754,234	513,336	406,900	406,900	507,350	557,750
Asset Replacement	707,560	455,696	9,935	93,000	93,000	885,300	1,208,300
Facilities Replacement	176,618	7,018	(22,198)	10,000	10,000	10,500	10,500
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	367,860	513,314	502,803	445,700	445,700	445,700	445,700
OPEB Obligation	377,999	389,000	318,000	322,000	322,000	315,000	309,900
Pension Stabilization	349,051	557,866	(8,380)	75,000	884,898	78,750	78,750
Internal Service Fund-Total	3,052,060	2,812,956	1,668,223	1,712,800	2,522,698	2,953,100	3,491,100
Total Resources	22,939,181	23,231,503	25,670,996	23,861,185	28,006,183	31,826,018	32,244,332
APPROPRIATIONS							
General Government	3,610,006	3,798,945	4,462,691	4,208,390	5,453,365	4,865,644	5,116,955
Community Development	1,599,392	1,448,088	1,342,740	1,527,410	1,806,755	1,959,533	1,928,780
Public Safety	10,444,163	10,832,411	10,893,827	11,656,085	11,619,549	12,053,566	12,618,705
Public Works	2,402,734	2,171,690	2,582,392	2,706,840	3,381,384	3,330,257	3,535,368
Community Services	734,920	639,715	749,271	768,535	843,110	869,124	877,190
Sales Tax Measure S	-	-	-	-	-	1,857,400	1,436,400
Transfers Out	497,515	151,100	1,165,740	482,500	2,464,302	980,000	-
General Fund Sub-Total	19,288,730	19,041,950	21,196,661	21,349,760	25,568,465	25,915,524	25,513,398
Risk Management Insurance	361,579	440,985	486,928	532,950	644,744	847,153	944,006
Workers' Compensation Insurance	581,175	597,225	476,236	509,345	544,639	664,338	727,740
Asset Replacement	411,274	659,021	446,529	73,900	324,270	384,650	298,550
Facilities Replacement	100,588	736	96,480	25,600	99,600	375,600	100,600
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	-	-	-	46,300	46,300	35,196	23,785
OPEB Obligation	365,130	384,184	314,129	322,000	322,000	315,100	310,000
Pension Stabilization	11,879	17,195	18,503	19,000	19,000	30,000	30,000
Internal Services Fund Sub-Total	1,831,625	2,099,346	1,838,806	1,529,095	2,000,553	2,652,037	2,434,681
Total Appropriations	21,120,356	21,141,297	23,035,467	22,878,855	27,569,018	28,567,561	27,948,079
NET CHANGE IN FUND BALANCE	1,818,825	2,090,206	2,635,530	982,330	437,165	3,258,457	4,296,253
Beginning Fund Balance	13,634,030	15,452,856	17,543,062	20,178,591	20,178,591	19,502,742	22,761,199
*FYE 23 ADJUSTMENTS					(1,113,014)		
PROJECTED ENDING FUND BALANCE	15,452,856	17,543,062	20,178,591	21,160,921	19,502,742	22,761,199	27,057,452

CITY OF SOLANA BEACH
SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2024 & FY 2025

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES - GENERAL FUND							
Taxes	14,646,097	15,688,550	17,755,642	16,464,000	17,947,400	18,177,310	18,448,515
Taxes - Measure S	-	-	-	-	750,000	4,400,000	4,488,000
Licenses & Permits	337,922	521,628	685,175	458,000	853,000	614,750	622,350
Fines and Forfeitures	359,703	244,331	261,932	436,500	281,500	320,200	320,200
Rev-Use of Money & Property	500,445	(1,410)	(218,923)	252,000	312,000	325,475	325,475
Intergovernmental Revenue	2,033,270	2,155,848	2,152,596	2,254,300	2,338,500	2,199,850	2,279,850
Current Services Charges	1,111,932	1,006,035	1,043,518	799,000	856,500	829,000	829,000
Other Revenue	897,753	803,566	732,489	543,300	553,300	1,372,603	1,439,842
Interfund Transfers In	-	-	1,590,343	941,285	1,591,285	633,730	-
General Fund Sub-Total	19,887,122	20,418,547	24,002,773	22,148,385	25,483,485	28,872,918	28,753,232
APPROPRIATIONS - GENERAL FUND							
General Government	3,610,006	3,798,945	4,462,691	4,208,390	5,453,365	4,865,644	5,116,955
Community Development	1,599,392	1,448,088	1,342,740	1,527,410	1,806,755	1,959,533	1,928,780
Public Safety	10,444,163	10,832,411	10,893,827	11,656,085	11,619,549	12,053,566	12,618,705
Public Works	2,402,734	2,171,690	2,582,392	2,706,840	3,381,384	3,330,257	3,535,368
Community Services	734,920	639,715	749,271	768,535	843,110	869,124	877,190
Transfers Out - Sales Tax Measure S	-	-	-	-	-	1,857,400	1,436,400
Transfers Out - CIP	497,515	151,100	1,165,740	482,500	2,464,302	980,000	-
General Fund Sub-Total	19,288,730	19,041,950	21,196,661	21,349,760	25,568,465	25,915,524	25,513,398
NET CHANGE IN GENERAL FUND BALANCE	598,391	1,376,597	2,806,112	798,625	(84,980)	2,957,394	3,239,834
RESOURCES - INTERNAL SERVICE FUNDS							
Risk Management Insurance	493,044	135,829	354,727	360,200	360,200	710,500	880,200
Workers' Compensation Insurance	579,927	754,234	513,336	406,900	406,900	507,350	557,750
Asset Replacement	707,560	455,696	9,935	93,000	93,000	885,300	1,208,300
Facilities Replacement	176,618	7,018	(22,198)	10,000	10,000	10,500	10,500
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	367,860	513,314	502,803	445,700	445,700	445,700	445,700
OPEB Obligation	377,999	389,000	318,000	322,000	322,000	315,000	309,900
Pension Stabilization	349,051	557,866	(8,380)	75,000	884,898	78,750	78,750
Internal Service Fund-Sub-Total	3,052,060	2,812,956	1,668,223	1,712,800	2,522,698	2,953,100	3,491,100
APPROPRIATIONS - INTERNAL SERVICE FUNDS							
Risk Management Insurance	361,579	440,985	486,928	532,950	644,744	847,153	944,006
Workers' Compensation Insurance	581,175	597,225	476,236	509,345	544,639	664,338	727,740
Asset Replacement	411,274	659,021	446,529	73,900	324,270	384,650	298,550
Facilities Replacement	100,588	736	96,480	25,600	99,600	375,600	100,600
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	-	-	-	46,300	46,300	35,196	23,785
OPEB Obligation	365,130	384,184	314,129	322,000	322,000	315,100	310,000
Pension Stabilization	11,879	17,195	18,503	19,000	19,000	30,000	30,000
Internal Services Fund Sub-Total	1,831,625	2,099,346	1,838,806	1,529,095	2,000,553	2,652,037	2,434,681
NET CHANGE IN INTERNAL SERVICE FUNDS	1,220,434	713,610	(170,582)	183,705	522,145	301,063	1,056,419
TOTAL NET CHANGE IN FUND BALANCE	1,818,825	2,090,206	2,635,530	982,330	437,165	3,258,457	4,296,253
Beginning Fund Balance	13,634,030	15,452,856	17,543,062	20,178,591	20,178,591	19,502,742	22,761,199
*FYE 23 ADJUSTMENTS					(1,113,014)		
PROJECTED ENDING FUND BALANCE	15,452,856	17,543,062	20,178,591	21,160,921	19,502,742	22,761,199	27,057,452

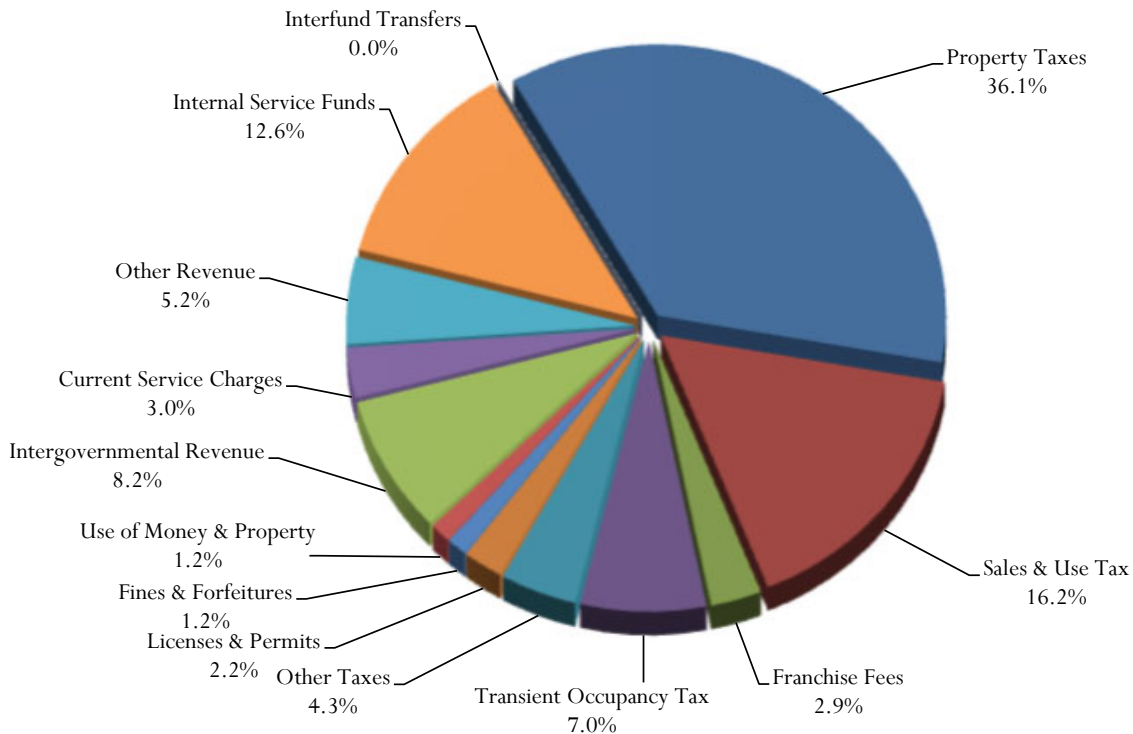
General Fund Resources

FY 2024



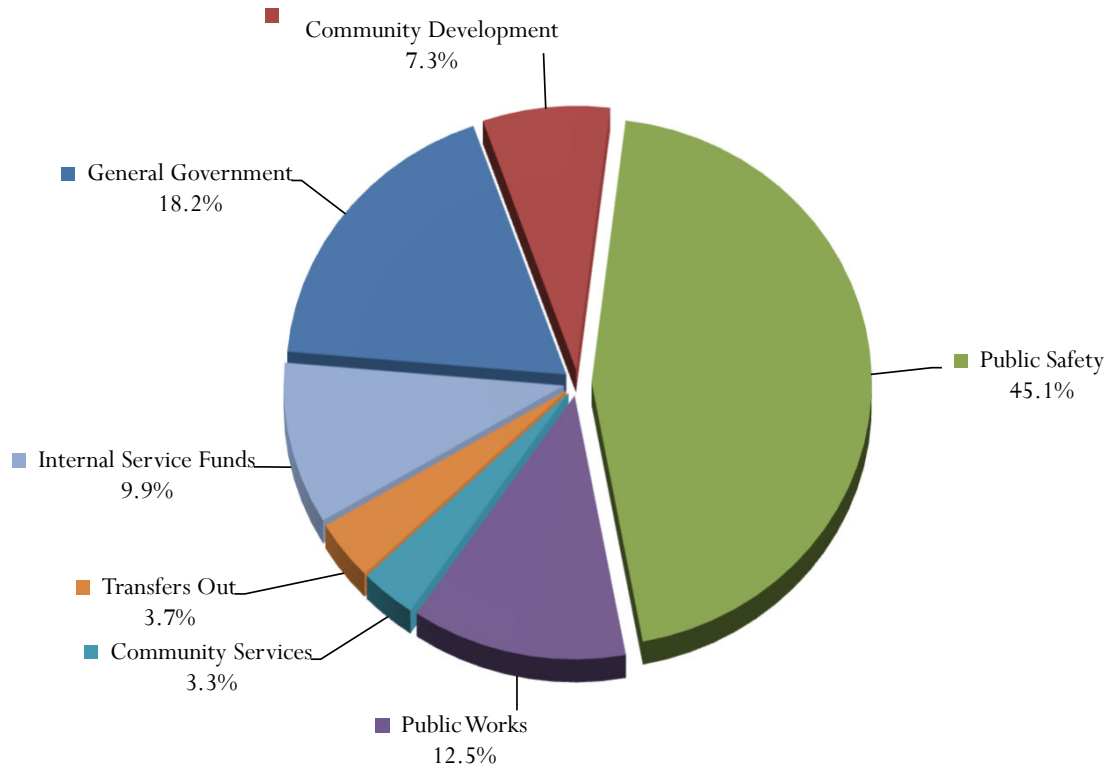
General Fund Resources

FY 2025



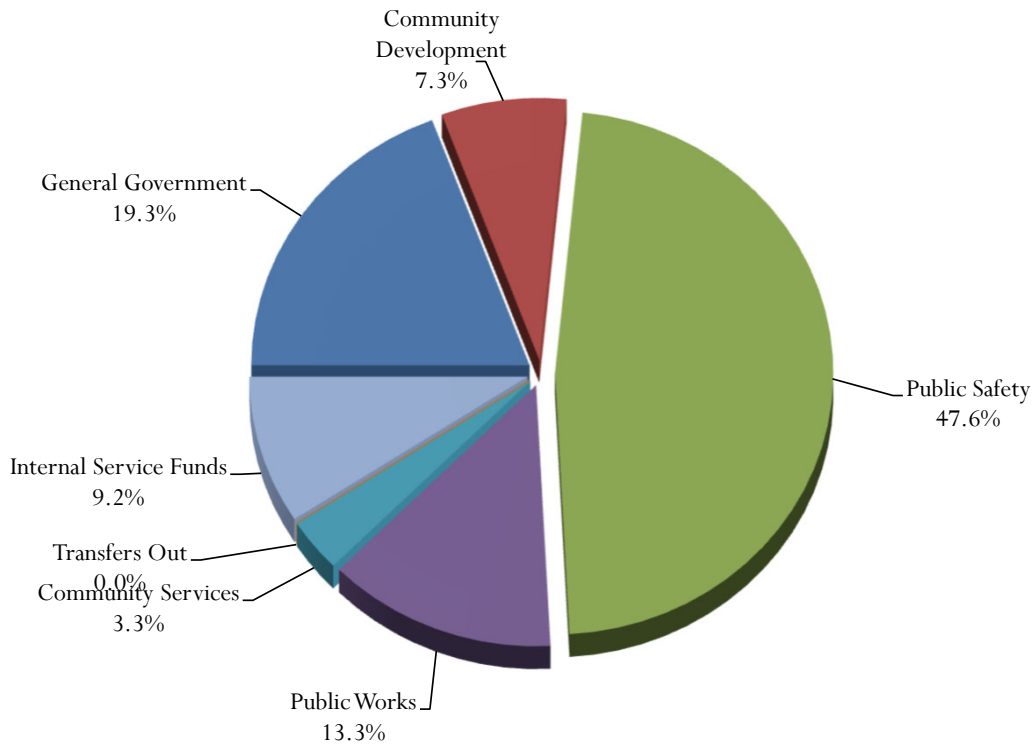
General Fund Appropriations

FY 2024



General Fund Appropriations

FY 2025



CITY OF SOLANA BEACH
GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2024 & FY 2025

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
GENERAL FUND RESOURCES							
<u>Tax Revenues</u>							
Property Taxes - Current	8,261,801	8,673,367	9,067,724	9,205,000	9,620,000	9,898,000	9,996,980
Property Taxes - Delinquent	38,329	74,903	63,710	30,000	30,000	20,200	20,402
Total Property Taxes	8,300,130	8,748,270	9,131,434	9,235,000	9,650,000	9,918,200	10,017,382
Sales and Use Tax	3,291,805	3,689,566	4,413,265	3,707,600	4,496,000	4,400,000	4,488,000
Sales and Use Tax - Measure S	-	-	-	-	750,000	4,400,000	4,488,000
Transient Occupancy Tax - Hotels	772,151	548,569	1,084,932	1,050,000	1,050,000	1,099,560	1,121,551
TOT - Short-term Vacation Rentals	348,513	572,320	895,971	485,000	750,000	800,800	832,832
Franchise Fees	751,323	789,364	873,792	780,000	780,000	785,000	795,000
Property Transfer Tax	179,635	313,046	340,395	210,000	225,000	170,000	185,000
Street Sweeping	46,701	48,149	48,813	51,100	51,100	50,750	50,750
Hazardous Household Waste	31,134	32,099	32,542	30,300	30,300	33,000	33,000
Fire Benefit Fees	452,289	465,769	462,669	450,000	450,000	455,000	460,000
Solid Waste Fee NPDES	255,209	250,467	259,222	260,000	260,000	260,000	260,000
RDA Pass Thru Payments	217,207	230,931	212,607	205,000	205,000	205,000	205,000
Total Taxes and Fees Revenues	14,646,097	15,688,550	17,755,642	16,464,000	18,697,400	22,577,310	22,936,515
<u>Licenses and Permits</u>							
Business Registration	60,588	56,753	231,375	125,000	225,000	250,000	255,000
Building/Plumbing/Electrical/ Permits	257,932	437,876	423,261	310,000	605,000	332,000	332,000
Animal Licenses	-	-	-	-	-	-	-
Other Special Permits	19,402	26,999	30,540	23,000	23,000	32,750	35,350
Total Licenses and Permits	337,922	521,628	685,175	458,000	853,000	614,750	622,350
<u>Fines and Penalties</u>							
CVC Fines	116,067	84,128	60,184	125,000	75,000	65,000	65,000
Admin Citations	2,974	16,654	10,274	3,500	3,500	20,000	20,000
Parking Citations	68,095	26,302	93,295	105,000	75,000	110,000	110,000
Red Light Citations	171,967	117,047	98,179	200,000	125,000	125,000	125,000
False Alarm Fines	600	200	-	3,000	3,000	200	200
Total Fines and Penalties	359,703	244,331	261,932	436,500	281,500	320,200	320,200
<u>Use of Money and Property</u>							
Investment Interest Earnings	416,212	(52,485)	(287,764)	178,000	238,000	249,900	249,900
Sale of Personal Property	7,903	-	-	-	-	-	-
Property Rental	76,330	51,075	68,842	74,000	74,000	75,575	75,575
Total Use of Money and Property	500,445	(1,410)	(218,923)	252,000	312,000	325,475	325,475
<u>Intergovernmental Revenues</u>							
Motor Vehicle in-Lieu	1,742,811	1,826,819	1,897,370	1,945,800	2,030,000	2,100,000	2,180,000
State Homeowners Exemption (HOE)	52,020	50,293	49,251	52,000	52,000	49,000	49,000
Off Track Betting (OTB)	8,712	3,627	11,174	25,000	25,000	11,000	11,000
SB 90	-	-	-	-	-	-	-
Fire Revenue from Other Agencies	206,104	198,787	153,001	207,500	207,500	17,350	17,350
Miscellaneous	23,622	76,322	41,799	24,000	24,000	22,500	22,500
Total Intergovernmental Revenues	2,033,270	2,155,848	2,152,596	2,254,300	2,338,500	2,199,850	2,279,850
<u>Service Charges</u>							
Planning and Zoning	240,794	208,082	373,092	157,500	215,000	241,000	241,000
Building/Plan Check Fees	533,148	352,255	212,882	320,000	320,000	320,000	320,000
Public Facilities Fees	69,659	180,700	204,482	65,000	65,000	70,000	70,000
Engineering Fees	238,330	228,564	215,030	217,000	217,000	162,000	162,000
Fire Plan Check Fees	29,795	27,992	37,701	36,500	36,500	33,000	33,000
Park Fees	-	5,185	-	-	-	-	-
Miscellaneous	205	3,257	333	3,000	3,000	3,000	3,000
Total Service Charges	1,111,932	1,006,035	1,043,518	799,000	856,500	829,000	829,000

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
Other Revenues							
Community Grants/Contributions	35,000	30,000	15,000	30,000	40,000	20,000	20,000
Miscellaneous Revenues	192,432	276,966	232,489	20,000	20,000	179,136	188,875
Administration Charges	670,321	496,600	485,000	493,300	493,300	1,173,467	1,230,967
Total Other Revenues	897,753	803,566	732,489	543,300	553,300	1,372,603	1,439,842
Transfers In							
General Fund Transfers In	-	-	1,590,343	941,285	1,591,285	633,730	-
Total Transfers In	-	-	1,590,343	941,285	1,591,285	633,730	-
Subtotal General Fund	19,887,122	20,418,547	24,002,773	22,148,385	25,483,485	28,872,918	28,753,232
Risk Management Insurance							
Investment Interest Earnings	28,254	(7,171)	(11,951)	10,000	10,000	10,500	10,500
Miscellaneous Revenues	-	-	3,328	-	-	-	-
Departmental Charges	464,790	143,000	363,350	350,200	350,200	700,000	869,700
Total Risk Management	493,044	135,829	354,727	360,200	360,200	710,500	880,200
Workers' Compensation Insurance							
Investment Interest Earnings	10,891	11,273	(17,016)	7,000	7,000	7,350	7,350
Miscellaneous Revenues	147,246	200,261	65,801	-	-	-	-
Departmental Charges	421,790	542,700	464,550	399,900	399,900	500,000	550,400
Total Worker's Compensation	579,927	754,234	513,336	406,900	406,900	507,350	557,750
Asset Replacement							
Investment Interest Earnings	94,217	19,722	(68,282)	28,000	28,000	29,400	29,400
Technology Fee	16,993	11,874	13,217	-	-	10,000	10,000
Miscellaneous Revenues	-	-	-	-	-	-	-
Departmental Charges	397,100	424,100	65,000	65,000	65,000	112,500	122,500
Transfers In	199,250	-	-	-	-	733,400	1,046,400
Total Asset Replacement	707,560	455,696	9,935	93,000	93,000	885,300	1,208,300
Facilities Replacement							
Investment Interest Earnings	26,618	7,018	(22,198)	10,000	10,000	10,500	10,500
Departmental Charges	150,000	-	-	-	-	-	-
Total Facilities Replacement	176,618	7,018	(22,198)	10,000	10,000	10,500	10,500
PERS Side Fund							
Departmental Charges	-	-	-	-	-	-	-
Total PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition							
Departmental Charges	367,860	513,314	502,803	445,700	445,700	445,700	445,700
Total Real Property Acquisition	367,860	513,314	502,803	445,700	445,700	445,700	445,700
OPEB Obligation							
Departmental Charges	378,000	389,000	318,000	322,000	322,000	315,000	309,900
Transfers In	-	-	-	-	-	-	-
Total OPEB Obligation	377,999	389,000	318,000	322,000	322,000	315,000	309,900
Pension Stabilization							
Investment Interest Earnings	65,125	557,866	(493,455)	75,000	75,000	78,750	78,750
Departmental Charges	283,926	-	485,075	-	809,898	-	-
Total Pension Stabilization	349,051	557,866	(8,380)	75,000	884,898	78,750	78,750
TOTAL GENERAL FUND RESOURCES	22,939,181	23,231,503	25,670,996	23,861,185	28,006,183	31,826,018	32,244,332
GENERAL FUND APPROPRIATIONS							
General Government							
City Council	329,397	338,198	351,113	351,455	371,455	351,315	357,502
City Clerk	441,871	597,330	525,612	574,030	621,625	623,687	705,943
City Manager	418,690	500,675	515,963	540,945	596,230	672,917	695,974
City Attorney	348,069	274,061	435,367	479,310	515,315	533,475	535,066
Finance	1,450,156	1,397,216	1,853,970	1,388,105	2,256,190	1,260,627	1,357,998
Support Services	24,930	28,216	34,770	44,380	44,380	39,614	41,784
Human Resources	220,052	242,945	278,908	413,055	424,870	660,665	680,080
Information Services	376,841	420,305	466,988	417,110	623,300	723,344	742,608
Total General Government	3,610,006	3,798,945	4,462,691	4,208,390	5,453,365	4,865,644	5,116,955

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
Community Development							
Planning	798,376	714,712	710,707	804,115	860,085	1,113,292	1,073,867
Building Services	593,849	543,865	469,974	449,715	690,865	536,794	548,808
Code & Parking Enforcement	207,167	189,511	162,058	273,580	255,805	309,447	306,105
Total Community Development	1,599,392	1,448,088	1,342,740	1,527,410	1,806,755	1,959,533	1,928,780
Public Safety							
Law Enforcement	4,322,787	4,474,921	4,620,603	4,881,005	4,832,069	4,789,738	4,962,454
Fire Department	5,077,206	5,193,576	5,075,041	5,641,775	5,427,180	5,951,762	6,290,591
Animal Regulation	85,142	90,075	90,391	95,000	95,000	94,000	94,000
Emergency Preparedness	27,936	54,861	35,754	32,800	32,800	34,491	34,750
Marine Safety	930,092	1,017,978	1,069,393	1,004,305	1,231,300	1,182,375	1,235,710
Shoreline Protection	1,000	1,000	2,645	1,200	1,200	1,200	1,200
Total Public Safety	10,444,163	10,832,411	10,893,827	11,656,085	11,619,549	12,053,566	12,618,705
Public Works							
Engineering	396,338	414,947	440,519	460,910	783,136	624,152	657,419
Storm Water Management	336,798	314,961	346,282	452,370	480,910	536,626	549,469
Street Maintenance	531,484	451,005	559,868	586,600	610,758	662,999	742,528
Traffic Safety	254,041	273,092	377,800	327,700	462,700	518,247	536,548
Street Sweeping	50,306	42,053	49,839	63,800	63,800	71,500	119,500
Park Maintenance	380,301	352,134	444,917	446,860	506,620	488,013	501,234
Public Facilities	453,465	323,498	363,167	368,600	473,460	428,720	428,670
Total Public Works	2,402,734	2,171,690	2,582,392	2,706,840	3,381,384	3,330,257	3,535,368
Community Services							
Community Services	74,798	74,732	135,674	126,965	188,985	187,402	185,049
Recreation	660,122	564,983	613,597	641,570	654,125	681,722	692,141
Total Community Services	734,920	639,715	749,271	768,535	843,110	869,124	877,190
Sales Tax Measure S							
Professional Services	-	-	-	-	-	60,000	-
Construction	-	-	-	-	-	1,064,000	390,000
Transfers Out - Asset Replacement	-	-	-	-	-	733,400	1,046,400
Total Sales Tax Measure S	-	-	-	-	-	1,857,400	1,436,400
Transfers Out	497,515	151,100	1,165,740	482,500	2,464,302	980,000	-
Subtotal General Fund	19,288,730	19,041,950	21,196,661	21,349,760	25,568,465	25,915,524	25,513,398
Internal Service Funds							
Risk Management Insurance	361,579	440,985	486,928	532,950	644,744	847,153	944,006
Workers' Compensation Insurance	581,175	597,225	476,236	509,345	544,639	664,338	727,740
Asset Replacement	411,274	659,021	446,529	73,900	324,270	384,650	298,550
Facilities Replacement	100,588	736	96,480	25,600	99,600	375,600	100,600
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	-	-	-	46,300	46,300	35,196	23,785
PARS - OPEB	365,130	384,184	314,129	322,000	322,000	315,100	310,000
PARS - Pension	11,879	17,195	18,503	19,000	19,000	30,000	30,000
Subtotal Internal Service Funds	1,831,625	2,099,346	1,838,806	1,529,095	2,000,553	2,652,037	2,434,681
TOTAL GENERAL FUND APPROPRIATIONS	21,120,356	21,141,297	23,035,467	22,878,855	27,569,018	28,567,561	27,948,079
Resources over/(under) Appropriations	1,818,825	2,090,205	2,635,530	982,330	437,165	3,258,457	4,296,253
Beginning Fund Balance	13,634,030	15,452,856	17,543,062	20,178,591	20,178,591	19,502,742	22,761,199
*FYE 23 ADJUSTMENT					(1,113,014)		
PROJECTED ENDING FUND BALANCE	15,452,856	17,543,062	20,178,591	21,160,921	19,502,742	22,761,199	27,057,452

GENERAL GOVERNMENT

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CITY OF SOLANA BEACH FUNCTION ACTIVITY OVERVIEW						
FUNCTION	FUND DISTRIBUTION				2024	2025
	GENERAL GOVERNMENT	General Fund				5,453,365
Risk Management - Insurance				644,744	847,153	
Worker's Compensation - Insurance				544,639	664,338	
Asset Replacement				324,270	384,650	
PERS Side Fund				0	0	
					6,967,018	6,761,785
EXPENSE CLASSIFICATION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED	2025 ADOPTED
TOTAL REGULAR POSITIONS	12.61	13.51	13.51	13.51	16.11	16.46
SALARIES & FRINGE BENEFITS	1,944,430	2,218,145	2,395,519	2,457,245	2,779,650	2,980,396
MATERIAL, SUPPLIES & SERVICES	2,097,215	2,587,631	2,562,929	2,490,745	3,079,705	3,422,589
CAPITAL, DEBT SVC & CHARGES	922,389	690,400	913,937	376,595	1,107,663	358,800
TOTAL BUDGET	4,964,035	5,496,177	5,872,385	5,324,585	6,967,018	6,761,785

Department Overview:

The General Government function for the City comprises the legislative and administrative support services departments. These departments include the City Council, City Attorney and City Clerk which fulfill the legislative functions while the City Manager, Human Resources, Finance, Information Systems, Risk Management and Support Services departments comprise the administrative support services of the City.

Structure & Services

Solana Beach is a General Law City operated by a Council/Manager form of government. The **City Council** serves as the legislative body and consists of five City Council members, one of whom is chosen to act as Mayor for a one-year term on a rotating basis. The City Council budget is located on pages C-5 and C-6.

The **City Manager** is appointed by the City Council to serve as the Chief Administrative Officer of the City. The City Manager oversees the implementation of policy and programs established by the City Council and provides overall direction for the administration of City programs and services. Information regarding its mission statement, structure and services, goals, and budget and service indicators can be found beginning on pages C-11

The **City Clerk's** office is responsible for providing regulatory oversight as per the Government Code and state regulatory agencies as needed and required, including the Fair Political Practices Commission. The Clerk's department records and archives the City Council legislative history into a document imaging system to assist in the research and retrieval process. The department also coordinates with City departments all official records of the City including the records maintenance schedule and destruction of outdated records. The City Clerk acts as the City's election official and administers all City elections. Other responsibilities include codifying the

Municipal Code, certifying official documents, and administering oaths. The City Clerk's department manages front desk operations including greeting, phones, receipting, mail, general information, and citywide / City Clerk administration. Further information regarding the City Clerk's office, including its budget and service indicators, can be found beginning on pages C-7.

GENERAL GOVERNMENT (continued)

The **City Attorney** serves as a legal advisor to the City Council, City Manager, the various City departments, commissions, and committees and boards. The office assists in developing strategy and negotiating solutions to City legal problems. The City Attorney prepares and approves for legality the majority of proposed City ordinances, resolutions, contracts, and other legal documents. The City Attorney also manages all litigation for the City and represents the City in certain cases. City attorney services are provided by an outside law firm on a contract basis. The department's budget is located on pages C-15 and C-16

The **Finance Department** maintains the financial records of the City, the Successor Agency and the former Solana Beach Redevelopment Agency. The Finance Department is responsible for managing its budget unit and the budgets for Support Services, Risk Management, Workers Compensation administration, Asset Replacement, Real Property Acquisition, and the OPEB Fund. Information regarding its mission statement, structure and services, goals, and budget and service indicators can be found beginning on pages C-17.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CITY COUNCIL	5100	001-5000-5100

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
CC	Mayor	-	11,520	-	11,520	-	11,520	-	11,520
	Council Members	-	41,280	-	41,280	-	41,280	-	41,280
	Executive Assistant	0.20	15,285	0.20	15,740	0.20	17,435	0.20	17,959
	Overtime		400		400		400		400
	Total Salaries		68,485		68,940		70,635		71,159
	Total Benefits		116,900		121,415		102,979		103,844
Total		0.20	185,385	0.20	190,355	0.20	173,614	0.20	175,003

NOTES:

	FY 2024	FY 2025
63150: League of California Cities meetings	3,200	3,200
Closed Session Council meetings	1,600	1,600
LCC Luncheon Fees	300	300
LCC Exec Forum Workshop	2,700	2,700
	<u>7,800</u>	<u>7,800</u>
63300: San Dieguito River JPA	86,000	90,000
League of California Cities (state)	6,700	6,700
LAFCO	10,000	10,000
SANDAG	6,000	6,000
	<u>108,700</u>	<u>112,700</u>
65320: Community Grant Program	35,000	35,000
Friends of the Library	10,000	10,000
211 San Diego	2,000	2,000
Winter Shelter	4,500	4,500
Regional Task Force	1,500	1,500
	<u>53,000</u>	<u>53,000</u>



General Government

CITY OF SOLANA BEACH

5100 - City Council

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5000-5100							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	57,384	64,829	65,723	68,540	68,540	70,235	70,759
61030 Overtime	-	-	-	400	400	400	400
62050 Retirement	4,594	5,349	5,480	5,500	5,500	5,823	6,439
62100 Medicare	2,264	2,155	2,095	1,050	1,050	1,078	1,089
62200 Flex Credit Benefit	84,739	86,097	84,739	93,425	93,425	74,585	74,807
62440 LT Disability Insurance	96	96	111	80	80	102	105
62450 Life Insurance	37	37	45	50	50	50	51
62550 2% Deferred Comp 457	-	-	316	310	310	342	352
62800 Auto Allowance	21,000	21,610	21,000	21,000	21,000	21,000	21,000
TOTAL PERSONNEL-SALARIES & BENEFITS	170,115	180,172	179,510	190,355	190,355	173,615	175,002
MATERIALS, SUPPLIES & SERVICES							
63150 Travel, Conferences, & Meetings	5,289	-	709	7,800	7,800	7,800	7,800
63300 Membership and Dues	95,053	94,211	97,331	100,700	100,700	108,700	112,700
64180 Books, Subscriptions, and Printing	52	710	317	100	100	100	100
64200 Departmental Special Supplies	72	-	46	200	200	-	-
65250 Rents/Leases	-	705	-	-	-	-	-
65290 Mileage	-	-	-	500	500	500	500
65300 Contribution to Other Agencies	54,930	59,500	69,500	48,000	68,000	53,000	53,000
65320 Other Charges	86	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES	155,483	155,126	167,903	157,300	177,300	170,100	174,100
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,000	600	1,700	1,800	1,800	3,600	4,500
69200 Workers' Comp Charges	1,800	2,300	2,000	2,000	2,000	4,000	3,900
TOTAL CAPITAL, DEBT SVC & CHRGS	3,800	2,900	3,700	3,800	3,800	7,600	8,400
TOTAL CITY COUNCIL	329,397	338,198	351,113	351,455	371,455	351,315	357,502

City Clerk's Office

Mission Statement:

Promote the openness of government by serving as a neutral liaison between citizens and government by providing quality service through access to information and records, facilitate and oversight of legislative obligations and proceedings, recordation of the City's actions, and ensuring the highest integrity in election proceedings.

Structure & Services

Legislative Administration

The City Clerk's department is responsible for facilitating the execution of official and legislative processes including publishing and posting of City Council, sub-legislative bodies, and other official agendas; attesting to, recording, and preserving all official actions of the City Council, including meeting minutes, resolutions and ordinances; codifying the municipal code, and certifying City documents. The City Clerk's department is responsible for ensuring that all meetings are conducted in accordance with the Brown Act, also known as the open public meeting law. The City Clerk assists with arranging ceremonial and official functions of the City.

The department facilitates formal bid openings, processes agreements and recorded documents, performs centralized processing of all legal notices, and acts as the filing office for all claims, subpoenas, summons, legal service filings, and official notices.

Records Management and Processing

To maximize public access to the City's legislative processes by maintaining legislative history, the City Clerk's department is responsible for maintaining the City's official records and implementing the records management program which includes the retention, preservation, destruction of records, and administration of the City's adopted Records Retention Schedule, as well as adheres to amended and additional state requirements. The department archives all legislative documents, including certain historical documents, utilizing a document imaging system to aid in records research and retrieval and off-site storage of records. The primary goals of the records management program are to coordinate an efficient and effective administration of records in order to lend public access and promote government transparency.

The department responds to all inquiries to meet requirements of the California Public Records Act including timely responses, required exemptions/redactions, and assistance in identifying records.

Boards and Commission

The City Clerk's department coordinates annual and citizen commission recruitment for expiring positions and unexpected vacancies and processes and tracks all new member/new term logistical requirements in compliance with state and local law including oaths, economic filings, ethics training, handbook review, and background checks.

Elections

As the elections official, the City Clerk is responsible for guiding democratic processes, such as conducting general/special elections including administering the candidate nomination process, publishing candidate notices within legal guidelines, assessing and certifying official citizen initiative petitions for ballot qualification, processing and tracking required campaign statement filings, and

monitoring changes in laws and regulations to effectively qualify candidates and initiatives/measures and administer elections. Assists in meeting requirements of district/redistricting elections. The department provides oversight in regard to compliance with the Political Reform Act, California Elections Code, California Code of Regulations, and Solana Beach Municipal Code.

Fair Political Practices Commission (FPPC) Filings

The City Clerk acts as the compliance filing official/officer of the Political Reform Act by administering the required annual noticing, tracking, and reporting of the Fair Political Practices Commission (FPPC) economic filings and biennial review and update of the City's Conflict of Interest Code. The department tracks required biennial ethics training for City Council and Staff.

Community Access and Public Information The City Clerk's department manages City Hall's general lobby operations which include routing all general incoming calls, directing public inquiries, assisting all visitors, providing general information on programs/services and permits/applications, managing incoming/outgoing citywide mail and packages, internal scheduling of conference rooms, and acting as City Clerk department counter administration.

The City Clerk's budget and service indicators are located at C-9 and C-10.

Department Administration

Responsible for directing operations of the City Clerk Department including staffing, budget preparation, purchasing, software utilization, and maintaining pertinent portions of the City's website.

Goals:

- Comply with the California Government Code, Political Reform Act, Fair Political Practices Commission, Public Records Act, Brown Act, Solana Beach Municipal Code, Conflict of Interest Code and other various state codes and statutes in a timely and efficient manner in order to meet obligations which include official noticing, publication, and regulated filings.
- Confirm the City's conformance that legislative bodies conduct meetings in accordance with the Brown Act, also known as the open public meeting law, specifically in terms of noticing.
- Process legislative documents including minutes, resolutions, ordinances, contracts, recorded documents, and official records of proceedings.
- Assure conformity with requirements for public records requests, appropriately collaborate to provide the most definitive conclusions, and fulfill required deadlines.
- Continue to prepare and maintain the indexing, storage, and archival of official current records and the manual review and organization of historical records. Maintain the archiving of documents within the document imaging system to assist in the research and retrieval of information.
- Continue to review the City's Records Retention Schedule for future updates.
- Maintain and track new election laws to help ensure professional and fair election processes for the community.
- Manage City Hall's lobby general information desk and City Clerk department customer service in order to provide information, resources, and direction to the public.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CITY CLERK	5150	001-5000-5150

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	City Clerk	0.98	137,948	0.98	142,088	0.98	157,371	0.98	162,092
M2	Deputy City Clerk	0.75	58,499	0.75	60,254	0.75	67,713	0.75	69,744
MIS 92	Management Assistant	1.00	55,201	1.00	58,078	1.00	62,172	1.00	67,903
M1	Management Analyst	0.50	34,252	0.50	34,625	0.50	37,743	0.50	38,155
	Temporary Management	0.25	26,000			-	-	-	-
	Overtime		2,000		2,000		2,675		2,675
	Total Salaries		313,900		297,045		327,674		340,569
	Total Benefits		99,965		102,065		112,278		121,589
	Total	3.48	413,865	3.23	399,110	3.23	439,952	3.23	462,158

SERVICE INDICATORS	2021	2022	2023	2024	2025
	Actual	Actual	Projected	Adopted	Adopted
Resolutions adopted	140	127	124	145	145
Ordinances adopted	1	9	5	8	8
Council agendas - public meetings	23	26	23	25	25
Records requests	298	331	382	385	385



NOTES:

63300: SD Clerks Association, International Institute of Municipal Clerks, City Clerks Association of California, ARMA

64170: Postage for Citywide departments, FED EX, UPS, Bulk mail permits.

64180: Municipal Code updates, City Clerk reference materials, records reproduction County Recorder's guide, reference materials.

64200: Supplies: Meeting and agenda packet preparation, audio/video reproduction, record request materials/services, vital record archival materials, plaques, gavel, front desk operations, etc.

65220: Required publication of ordinances/resolutions/hearing notices

65250: Postage machine lease.

65300: Document imaging and content mgmt software support/maintenance, official redaction software annual maintenance, Front desk temporary staffing, consultant, translation services for Public Mtgs, records storage/destruction/shredding vendor.

65310: Dedicated scanner, official bid date stamper.

General Government

CITY OF SOLANA BEACH

5150 - City Clerk

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-5000-5150	Actual	Actual	Actual	Adopted Budget	Year Budget	Adopted Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	191,245	207,403	246,978	261,075	259,265	288,653	300,459
61020 Part Time & Temporary Salaries	55,243	134,755	110,686	33,970	49,970	36,345	37,435
61030 Overtime	662	1,597	2,290	2,000	2,000	2,675	2,675
61040 Special Pay	-	-	2,109	-	-	-	-
61050 Temporary Non-Payroll	20,101	-	-	-	-	-	-
62050 Retirement	21,887	23,136	24,939	28,460	28,325	35,822	41,012
62100 Medicare	3,721	5,339	4,877	5,150	5,500	5,618	5,857
62110 Social Security	506	6,380	3,284	-	-	-	-
62200 Flex Credit Benefit	45,846	51,454	45,522	58,030	58,030	59,773	63,359
62440 LT Disability Insurance	1,274	1,143	1,147	1,490	1,480	1,891	1,971
62450 Life Insurance	622	574	956	950	945	917	956
62550 2% Deferred Comp 457	-	25	5,251	4,985	4,950	5,259	5,435
62800 Auto Allowance	2,999	3,049	3,007	3,000	3,000	2,999	2,999
TOTAL PERSONNEL-SALARIES & BENEFITS	344,105	434,856	451,046	399,110	413,465	439,952	462,158
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	1,283	300	580	1,660	2,800	11,200	12,500
63200 Training	478	105	500	-	-	2,200	2,400
63300 Membership and Dues	465	954	845	900	900	875	2,850
64150 Election Supplies	472	92,412	-	65,000	65,000	1,900	65,000
64170 Postage	5,106	2,264	1,500	7,700	7,700	8,100	8,100
64180 Books, Subscriptions, and Printing	5,686	1,628	4,121	8,800	8,800	7,200	7,200
64190 Minor Equipment	3,083	541	-	-	-	600	600
64200 Departmental Special Supplies	7,033	7,477	8,106	9,300	9,300	10,000	12,000
65220 Advertising	5,803	646	2,355	5,000	5,000	-	5,000
65250 Rents and Leases	2,820	2,159	2,159	3,200	3,200	3,500	3,500
65290 Mileage	-	-	-	160	160	560	560
65300 Professional Services	32,237	23,087	34,100	46,500	78,100	101,900	83,175
65310 Maint. & Operation of Equipment	-	-	-	400	900	500	500
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	64,466	131,574	54,266	148,620	181,860	148,535	203,385
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	9,600	3,300	7,100	7,600	7,600	15,200	18,900
69200 Workers' Comp Charges	8,700	12,600	8,200	8,700	8,700	15,000	16,500
69300 Asset Replacement Charges	15,000	15,000	5,000	10,000	10,000	5,000	5,000
CAPITAL, DEBT SVC & CHRGS	33,300	30,900	20,300	26,300	26,300	35,200	40,400
TOTAL CITY CLERK	441,871	597,330	525,612	574,030	621,625	623,687	705,943

City Manager

Mission Statement:

We are here to assist the entire community to accomplish their vision with our skills, resources, and abilities while providing services that promote and sustain a high quality of life for all.

Structure & Services

The **City Manager** provides leadership, management, direction, support and coordination for all of the various City departments, provides policy recommendations to and implements policies of the City Council, represents City interests in local and regional issues and ensures that the governmental processes succeed in maintaining and improving the quality of life in Solana Beach. The department enforces all applicable Federal and State laws as well as municipal codes and ordinances and administers and manages the overall budget. The City Manager's budget is located at C-12 and C-13.

Human Resources provides the City with effective human resource programs and services in the areas of personnel recruitment and selection, employee training and development, labor and employee relations and negotiations, salary and benefit administration, performance evaluations, classification and position studies and allocations and employee awards and programs. Additionally, Human Resources assumes responsibility for administering claims for the City's self-funded Worker's Compensation Insurance and Administration of the Affordable Care Act (ACA) Policy and Procedures. The budget and service indicators for Human Resources are located at C-22 and C-23.

Information/Communication Systems is responsible for ensuring that the City's information technology resources are effectively managed and used as key organizational tools in improving staff productivity, customer service, and public access to City information. Information/Communications Systems is responsible for overseeing, maintaining and improving the Local Area Networks for all City sites, multimedia operations for City Council and other public meetings, Internet access and monitoring, telephone system, voicemail system, computer hardware/software training and staff support. Information/Communication Systems' budget and service indicators are located at C-24 and C-25

The **Communications** division manages the educational/community television programming under the City's cable franchise agreement, produces public service announcements (PSA), prepares press releases and E-Blasts, maintains the City website and social media communications, coordinates media activities for City programs and services, and produces the "Weekly Update" for the community. The budget for communications is derived from various City departments.

The **Community Services** division is responsible for providing various service-oriented activities which include the City's Annual Street Banner program, production of the Weekly Update, management of the public art program, and coordination of City-sponsored community-wide events. In addition, the Community Services Department is directly responsible for providing programs and services to the community, including rental processing of La Colonia Field and Community Center and managing the Fletcher Cove Community Center for City programs, rentals and services; coordination of 30 City-sponsored special events; development of joint use agreements with local school districts and other organizations for facility use and program resources; contract management with the Boys & Girls Club for the City's After School Enrichment Program; non-City-sponsored special event application administration; and Summer Youth Camps.

CITY MANAGER (continued)

Goals:

- Implement all policies and programs adopted and directed by the City Council.
- Manage all City operations through the City's employees and contractors assuring effective, efficient and quality results.
- Prepare a recommended Budget and Work Plan and implement the goals of the organization upon adoption.
- Maintain a balanced operating budget and healthy capital improvement plan that provides fiscal sustainability on a three-year forecast basis.
- Develop and implement environmental sustainability programs for City operations and the community including the implementation of the City's Climate Action Plan.
- Continue the comprehensive review of land use policies and selected zoning ordinances to preserve community character through the General Plan Update.
- Promote a culture of learning and communication that ensures the community is well informed while providing a high level of confidence in local government.
- Continue work on the Local Coastal Program Implementation Plan and implementing Policies of the adopted Land Use Plan.
- Continue work on the approved USACE 50-year Sand Replenishment Project and oversee initial construction in FY 2023/24.
- After completion of the RFP process for the NCTD project, oversee the development permit review process for the selected development team through the City.
- Continue to provide the necessary tools and resources to ensure a small and dedicated staff of professionals is connected and responsive to the City Council and community with high expectations.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CITY MANAGER	5200	001-5000-5200

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.53	125,093	0.53	128,707	0.53	135,644	0.53	135,644
M8	Assistant City Manager	0.20	35,512	0.20	36,578	0.20	42,646	0.20	43,926
M4	Principal Mgt Analyst	0.75	55,404	0.75	57,066	0.75	91,768	0.75	94,521
M1	Executive Assistant	0.60	45,856	0.60	47,232	0.60	52,305	0.60	53,874
MIS 92	Admin Assistant III	0.50	33,909	0.50	34,582	0.50	38,382	0.50	42,030
	Overtime		2,000		2,000		2,889		2,889
	Total Salaries		297,774		306,165		363,634		372,884
	Total Benefits		98,720		102,080		116,083		124,290
	Total	2.58	396,494	2.58	408,245	2.58	479,717	2.58	497,174

NOTES:

63150: League of California Cities, CCMA meetings and luncheons, DC trip for City Manager
63300: ICMA, CCMA, and MMASC dues for City Manager & Assistant CM
63500: As needed Project Mgt Consultants
65390: In line with Financial Policies an amount not to exceed 0.5% of the operating budget is to be included with the City Manager's budget to enhance operating efficiency

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5200 - City Manager

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5000-5200							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	213,499	243,072	274,594	304,165	336,720	360,745	369,995
61020 Part Time & Temporary Salaries	53,047	49,334	27,290	-	-	-	-
61030 Overtime	827	1,828	2,697	2,000	2,000	2,889	2,889
61040 Special Pay	-	-	990	-	-	-	-
62050 Retirement	22,790	26,158	26,265	27,715	30,725	37,993	42,974
62100 Medicare	4,184	4,447	5,216	5,110	6,365	5,965	6,141
62200 Flex Credit Benefit	39,844	40,298	44,525	46,355	49,255	47,744	50,609
62440 LT Disability Insurance	1,222	1,148	1,445	1,530	1,620	2,098	2,152
62450 Life Insurance	703	683	2,164	975	1,030	1,017	1,044
62550 Deferred Compensation	11,854	12,621	15,969	16,920	17,190	17,474	17,578
62800 Auto Allowance	3,204	3,334	3,901	3,475	3,475	3,792	3,792
TOTAL PERSONNEL-SALARIES & BENEFITS	351,174	382,923	405,057	408,245	448,380	479,717	497,174
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	2,074	593	1,874	4,000	4,000	4,000	4,000
63200 Training	-	-	-	-	-	-	-
63300 Membership and Dues	2,900	2,900	2,900	2,900	2,900	3,000	3,000
64180 Books, Subscriptions, and Printing	220	207	384	400	400	400	400
64200 Departmental Special Supplies	633	425	1,752	800	800	800	1,200
65290 Mileage	-	-	-	200	200	200	200
65300 Professional Services	44,689	100,326	88,195	70,000	85,150	100,000	100,000
65390 Contingency	-	-	-	37,500	37,500	37,500	37,500
TOTAL MATERIALS, SUPPLIES & SERV	50,516	104,452	95,106	115,800	130,950	145,900	146,300
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	8,900	2,800	7,300	7,900	7,900	15,800	19,600
69200 Workers' Comp Charges	8,100	10,500	8,500	9,000	9,000	19,000	20,400
69300 Asset Replacement Charges	-	-	-	-	-	12,500	12,500
CAPITAL, DEBT SVC & CHRGS	17,000	13,300	15,800	16,900	16,900	47,300	52,500
TOTAL CITY MANAGER	418,690	500,675	515,963	540,945	596,230	672,917	695,974

CITY OF SOLANA BEACH
SUMMARY/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CITY ATTORNEY	5250	001-5000-5250

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M2	Deputy City Clerk	0.25	19,500	0.25	20,085	0.25	22,571	0.25	23,249
	Total Salaries		19,500		20,085		22,571		23,249
	Total Benefits		6,835		7,125		7,905		8,518
	Total	0.25	26,335	0.25	27,210	0.25	30,476	0.25	31,767

NOTES:		
	<u>FY 2024</u>	<u>FY 2025</u>
64180: Municipal law book update, West Law book and other legal journals subscriptions	1,000	1,000
65300: City Attorney - General Services	500,000	500,000
City Attorney - Other Services	<u>501,000</u>	<u>501,000</u>
Outside Legal Services		

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5250 - City Attorney

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-5000-5250	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	18,428	13,774	19,201	20,085	20,090	22,571	23,249
61030 Overtime	-	143	-	-	-	-	-
62050 Retirement	1,461	1,156	1,630	1,720	1,720	2,245	2,547
62100 Medicare	304	235	246	355	355	394	408
62200 Flex Credit Benefit	4,074	4,074	4,278	4,490	4,490	4,626	4,904
62440 LT Disability Insurance	120	120	120	100	100	132	136
62450 Life Insurance	48	48	53	65	65	64	66
62550 Deferred Compensation	-	-	-	395	395	443	456
TOTAL PERSONNEL-SALARIES & BENEFITS	24,435	19,549	25,529	27,210	27,215	30,475	31,766
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	183	-	-	-	-	-	-
64180 Books, Subscriptions, and Printing	-	-	-	1,000	1,000	1,000	1,000
65300 Professional Services	322,151	253,612	408,738	450,000	486,000	500,000	500,000
65400 Damage Claims	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	322,334	253,612	408,738	451,000	487,000	501,000	501,000
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	700	200	500	500	500	1,000	1,200
69200 Workers' Comp Charges	600	700	600	600	600	1,000	1,100
CAPITAL, DEBT SVC & CHRGS	1,300	900	1,100	1,100	1,100	2,000	2,300
TOTAL CITY ATTORNEY	348,069	274,061	435,367	479,310	515,315	533,475	535,066

Finance Department

Mission Statement:

We deliver quality financial management and services to our elected officials, citizens, city departments, and the community by providing accurate and timely information to ensure fiscal sustainability in an environment of teamwork, excellent customer service, innovative business solutions and high ethical standards.

Structure and Services

The Finance Department is responsible for managing Finance, Support Services, Asset Replacement, Facilities Replacement, and the administration of the Successor Agency to the former Solana Beach Redevelopment Agency.

The ***Finance Department*** maintains the financial records of the City and the Successor Agency to the former Solana Beach Redevelopment Agency. Responsibilities include financial planning, cash management, purchasing, budgeting, payroll, payables, receivables, collections, accounting, financial reporting, fixed asset tracking, investment, and debt administration. Finance's budget and service indicators are located on pages C-19 and C-20.

Support Services includes costs that affect City Hall in general, but are not easily allocated to the appropriate departments, and its budget is located on pages C-21 and C-22.

The budgets and service indicators for ***Asset Replacement, PERS Side Fund, Real Property Acquisition, and OPEB*** are located in the Internal Service Fund Section beginning on page C-91.

Goals:


- Complete sections of the department procedures manual that implement new processes
- Enhance use of Tyler Munis modules to create efficiencies in processing and reporting.
- Implement on-line credit card payments for services.
- Submit the Comprehensive Annual Financial Report and the Adopted Budget for the Government Finance Officers Association (GFOA) awards for Outstanding Financial Reporting and Excellence in Operational Budgeting

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
FINANCE	5300	001-5000-5300

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Finance Director/Treasurer	0.40	57,328	0.40	59,048	0.40	71,112	0.40	73,245
M4	Risk Manager	-	-	-	-	0.40	46,291	0.40	47,664
M3	Senior Accountant	0.70	64,305	0.70	66,235	0.70	82,347	0.70	84,817
M2	Senior Management Analyst	0.50	44,972	0.50	46,321	-	-	-	-
Conf 114-A	Accountant	-	-	0.75	52,376	0.75	70,259	0.75	74,647
Conf 95-A	Fiscal Services Specialist I	0.75	51,371	1.00	65,105	1.00	77,539	1.00	84,868
Conf 94-A	Admin Assistant III	1.00	61,699	-	-	0.65	39,133	1.00	67,552
	Overtime	-	2,000	-	2,000	-	3,210	-	3,210
	Total Salaries	-	281,675	-	291,085	-	389,891	-	436,003
	Total Benefits	-	442,400	-	484,970	-	273,991	-	302,005
	Total	3.35	724,075	3.35	776,055	3.90	663,882	4.25	738,008

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
A/P checks	2845	3046	3000	3000	3100
Payroll checks/vouchers	2607	2974	2700	2750	2750
W-2 forms	124	147	150	150	150
1099 forms	129	120	130	130	130
Bank reconciliations	96	96	96	96	96
Cash receipts processed	2362	5396	4600	4800	4800
Purchase Orders processed	205	207	240	240	250



NOTES:	FY 2024	FY 2025
65300: Annual Audit	22,600	23,100
Property and Sales Tax Reports/Audit	11,300	11,300
ACFR Statistics & Debt Statement	500	500
Fire & MID Benefit Administration	2,500	2,500
Chandler Investment Fees	7,200	7,200
Union Bank Analysis Fees	33,600	33,600
PERS GASB 68 Report	2,800	2,800
GASB 68 Valuation	3,300	3,500
OPED Actuarial Report	7,000	7,000
	<u>16,000</u>	<u>-</u>
	<u>106,800</u>	<u>91,500</u>
65310: Tyler Munis Licenses and Support Central Square - Trakit with the accounting system.		
65700: Property tax administration	93,930	97,687
Sales tax administration	44,835	46,970
Budget/ACFR awards program	1,500	1,500
	<u>140,265</u>	<u>146,157</u>

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5300 - Finance

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5000-5300							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	249,449	242,203	283,025	289,085	323,240	386,680	432,794
61020 Part Time & Temporary Salaries	-	53,310	9,448	-	30,000	-	-
61030 Overtime	4,225	7,104	6,398	2,000	2,000	3,210	3,210
61040 Special Pay	-	-	3,053	-	-	-	-
61050 Temporary Non-Payroll	4,181	-	-	-	-	-	-
62050 Retirement	19,829	19,970	24,231	23,050	25,155	32,444	39,696
62070 Retirement-UAL	270,913	298,682	349,236	387,640	400,140	151,327	158,893
62100 Medicare	3,824	4,507	4,759	5,095	5,375	6,700	7,531
62110 Social Security	-	2,432	-	-	-	-	-
62200 Flex Credit Benefit	53,471	53,132	57,333	60,190	63,690	72,172	83,367
62440 LT Disability Insurance	1,414	1,399	1,766	1,470	1,570	2,280	2,546
62450 Life Insurance	637	575	1,062	940	1,005	1,106	1,235
62550 2% Deferred Comp 457	-	15	6,718	5,360	5,740	6,739	7,513
62800 Auto Allowance	1,459	1,177	1,282	1,225	1,225	1,224	1,224
TOTAL PERSONNEL-SALARIES & BENEFITS	609,402	684,508	748,311	776,055	859,140	663,882	738,009
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	26	-	513	4,300	4,300	2,320	2,820
63200 Training	1,411	625	560	1,600	1,600	3,500	4,000
63300 Membership and Dues	300	300	770	300	300	715	755
64180 Books, Subscriptions, and Printing	-	7,964	2,934	4,000	4,000	2,750	2,750
64190 Minor Equipment	751	-	500	-	-	-	-
64200 Departmental Special Supplies	3,023	3,903	3,005	3,650	3,650	6,900	7,000
65220 Advertising	1,736	1,436	785	1,300	1,300	950	950
65290 Mileage	-	-	-	100	100	-	-
65300 Professional Services	83,695	77,221	111,325	87,100	152,100	173,340	178,285
65310 Maint. & Operation of Equipment	29,141	106,052	89,490	82,500	82,500	92,965	95,924
65700 Other Charges	120,670	128,107	135,452	129,350	129,350	145,805	150,405
TOTAL MATERIALS, SUPPLIES & SERV	240,753	325,609	345,335	314,200	379,200	429,245	442,889
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	9,200	2,800	10,500	7,500	7,500	15,000	18,600
69200 Workers' Comp Charges	8,300	10,800	16,400	8,500	8,500	21,500	24,200
69300 Asset Replacement Charges	10,900	37,900	5,000	5,000	5,000	50,000	50,000
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	321,600	335,600	273,425	276,850	276,850	81,000	84,300
69650 PARS Pension Charges	250,000	-	455,000	-	720,000	-	-
CAPITAL, DEBT SVC & CHRGS	600,000	387,100	760,325	297,850	1,017,850	167,500	177,100
TOTAL FINANCE	1,450,156	1,397,216	1,853,970	1,388,105	2,256,190	1,260,627	1,357,998

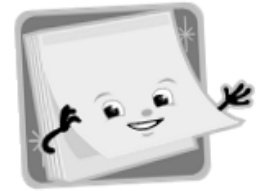
CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SUPPORT SERVICES	5350	001-5000-5350

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	Total	-	-	-	-	-	-	-	-

NOTES:

- 64160: Office supplies for all City departments excluding Fire and Marine Safety
- 64180: Various books and publications, miscellaneous printing, and excess copy costs
- 64200: Includes paper and toner for copiers/fax machines and water for City Hall
- 65250: Copier leases (all City Hall copiers are paid from this department)



General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5350 - Support Services

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-5000-5350	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
MATERIALS, SUPPLIES & SERV							
64160 Office Supplies	3,770	2,944	4,833	5,000	5,000	6,500	7,000
64180 Books, Subscriptions & Printing	4,840	3,144	3,136	8,500	8,100	7,000	7,600
64190 Minor Equipment	75	-	5,515	3,000	3,000	-	-
64200 Departmental Special Supplies	1,132	1,773	2,415	4,520	5,020	5,500	6,000
65250 Rents and Leases	11,002	18,057	18,057	18,060	18,460	19,014	19,584
65300 Professional Services	4,111	2,297	803	4,500	4,000	1,000	1,000
65310 Maint. & Operation of Equipment	-	-	-	700	700	500	500
65700 Other Charges	-	-	12	100	100	100	100
TOTAL MATERIALS, SUPPLIES & SERV	24,930	28,216	34,770	44,380	44,380	39,614	41,784
TOTAL SUPPORT SERVICES	24,930	28,216	34,770	44,380	44,380	39,614	41,784

Human Resources Department

Mission Statement:

We value and encourage excellence, integrity, creativity, and critical thinking. We strive to foster an inclusive environment that will promote employee success and attract a diverse array of high performing professionals.

Structure and Services

The HR Department supports the City's efforts to attract, hire, and retain exceptional staff. We provide guidance, consultative support, transactional assistance, and tools and resources for the full cycle of recruitment and hiring. In providing these essential services, we are committed to collaborative relationships with all City Departments, responsiveness to candidate needs and trends, continuous improvement, creative solutions, timeliness, effectiveness, and compliance.

Working for the City of Solana Beach provides meaningful work at the local level by making a difference and improving our internal and external communities. Public service offers many great opportunities and branches of interest for those looking for new challenges, and those who want to give back and help shape and grow communities. Come build your career with us and discover our diverse career opportunities and our commitment to our employees and the City.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
HUMAN RESOURCES	5400	001-5000-5400

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.15	26,635	0.15	27,434	0.15	31,986	0.15	32,945
M8	HR Director	0.85	113,390	0.85	116,792	0.85	141,249	0.85	145,487
M4	Principal HR Analyst	-	-	-	-	0.85	118,926	0.85	119,358
M4	Risk Manager	-	-	-	-	0.05	5,785	0.05	5,958
M2	Senior HR Analyst	-	-	-	-	-	-	-	-
M1	Executive Assistant	0.20	15,285	0.20	15,744	0.20	17,435	0.20	17,959
	Management Compensation		60,000		60,000		62,400		62,400
	Overtime		2,000		2,000		2,889		2,889
	Total Salaries		217,310		221,970		380,670		386,996
	Total Benefits		54,175		57,035		99,319		108,034
	Unemployment Insurance		20,000		20,000		20,000		20,000
	Rideshare Program		4,000		4,000		4,000		4,000
	Total	1.20	295,485	1.20	303,005	2.10	503,989	2.10	519,030

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
New employees hired*	43	42	44	47	49
Average to complete recruitment (days)	53 days	63 days	75 days	64 days	64 days
Separations/Terminations**	14	32	47	31	31
MOUs negotiated (See dates below)	0	2	1	2	0
Training Programs Offered***	2	2	2	2	2
Employee (avg) participants per training	45	13	80****	50****	80****

* Includes temporary/seasonal employees
 ** Includes retirements, resignations, temporary/seasonal
 *** Includes online training
 **** Includes regular and temporary/seasonal employees

MOU Terms:
 Fire- July 1, 2022 to June 30, 2026
 Marine Safety - July 1, 2023, to June 30, 2027
 Miscellaneous - July 1, 2023 to June 30, 2027

NOTES:
63200: Various trainings, city wide trainings, sexual harassment avoidance, team building, mandated reporter, etc.
63300: Membership/Dues: CalPACS, SD Employment Consortium, LinkedIn, CalPELRA
63410: Tuition reimbursement for all City employees
63500: Pre-employment medical exams, Livescan fingerprinting, vaccinations
63510: Material related to recruitments: panel meals, binders, supplies, etc.
65300: Third Party Administrators (FSA/COBRA), Employee Assistance Program, labor relations, NeoGov subscription, miscellaneous materials
65380: Annual Employee Appreciation Event and Employee recognitions



General Government

CITY OF SOLANA BEACH

5400 - Human Resources

Estimated Expenditures

FY 2024 & FY 2025


BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5000-5400							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	40,375	83,989	160,381	219,970	222,985	377,782	384,108
61020 Part Time & Temporary Salaries	75,097	46,113	-	-	-	-	-
61030 Overtime	2,437	1,649	2,639	2,000	2,000	2,889	2,889
62050 Retirement	11,555	13,653	16,923	24,065	25,340	44,480	49,397
62060 Retirement - Prior FY Adjustment	190	-	-	-	-	-	-
62100 Medicare	1,759	1,974	2,374	3,530	1,595	6,083	6,209
62110 Social Security	-	-	-	-	30	-	-
62200 Flex Credit Benefit	15,481	16,975	19,453	21,560	28,630	38,862	41,193
62440 LT Disability Insurance	618	616	657	800	1,270	1,812	1,866
62450 Life Insurance	291	336	437	510	815	880	908
62550 2% Deferred Comp 457	-	-	916	3,510	5,095	4,142	5,400
62600 Unemployment Insurance	5,516	13,347	4,737	20,000	15,800	20,000	20,000
62700 Retirees Health Insurance	-	-	-	-	-	-	-
62800 Auto Allowance	3,401	3,519	3,113	3,060	3,060	3,060	3,060
62950 Rideshare Program	1,583	2,497	2,156	4,000	4,000	4,000	4,000
TOTAL PERSONNEL-SALARIES & BENEFITS	158,303	184,668	213,788	303,005	310,620	503,990	519,030
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	275	-	-	3,000	3,000	7,925	8,900
63200 Training	1,555	279	628	2,500	2,500	2,000	2,000
63300 Membership and Dues	705	640	996	1,500	1,500	1,100	1,100
63410 Tuition Reimbursement	9,558	4,715	9,349	10,000	10,000	10,000	10,000
63500 Pre-Employment	6,657	13,544	10,758	12,500	12,500	13,500	13,800
63510 Recruitment	10,214	19,944	16,835	19,500	19,500	19,750	20,750
64160 Office Supplies	-	-	-	-	-	6,000	3,000
64170 Postage	-	-	-	-	-	100	100
64180 Books, Subscriptions & Printing	332	426	311	1,350	1,350	1,500	1,500
64190 Minor Equipment	-	-	322	800	5,000	800	800
64200 Special Department Supplies	47	521	415	700	700	700	700
65220 Advertising	-	365	-	600	600	500	500
65290 Mileage	17	-	-	-	-	300	300
65300 Professional Services	11,170	3,500	4,109	30,400	30,400	41,500	42,500
65380 Special Events	7,017	1,417	7,489	9,000	9,000	12,500	12,500
65700 Other Charges	3,502	7,127	2,908	6,500	6,500	8,000	8,000
TOTAL MATERIALS, SUPPLIES & SERV	51,049	52,477	54,120	98,350	102,550	126,175	126,450
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	5,600	1,200	5,100	5,500	5,500	11,000	13,700
69200 Workers' Comp Charges	5,100	4,600	5,900	6,200	6,200	19,500	20,900
CAPITAL, DEBT SVC & CHRGS	10,700	5,800	11,000	11,700	11,700	30,500	34,600
TOTAL HUMAN RESOURCES	220,052	242,945	278,908	413,055	424,870	660,665	680,080

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
INFO/COMMUNICATION SYSTEMS	5450	001-5000-5450

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Info Tech Director	1.00	104,814	1.00	107,958	1.00	154,504	1.00	159,139
M3	Network System Engineer	-	-	-	-	1.00	122,041	1.00	125,702
MIS 92	Management Assistant	-	-	-	-	0.50	32,771	0.50	34,577
	PT Help Desk	0.50	29,961	0.50	30,861	-	-	-	-
	Overtime						1,605		1,605
	Total Salaries		134,775		138,819		310,921		321,023
	Total Benefits		33,873		34,891		81,503		85,664
	Total	1.50	168,648	1.50	173,710	2.50	392,424	2.50	406,687

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
PC's supported	70	70	87	87	87
Physical servers supported	6	6	6	6	6
Virtual servers supported	19	19	19	19	19
Printers supported	29	29	29	29	29
Telephones supported	75	75	101	101	101
Voicemail boxes supported	90	90	101	101	101
Email boxes supported	15	15	141	141	141

NOTES:	<p>63200: Training for continuing certification and citywide computer training</p> <p>64180: Various software licenses</p> <p>64190: Printers, fax machines, wireless cards, replacement parts, server room equipment</p> <p>64200: Misc PC, Service, Office equipment needs (batteries, cords etc)</p> <p>65300: Website & voicemail services</p> <p>65350: Wireless Phone & TV services</p> <p>65310: Computer and printer repairs, Firewall security & LAN</p> <p>65350: Community access channel programming and web streaming</p>	
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General Government

CITY OF SOLANA BEACH

5450 - Information Technology

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5000-5450							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	89,343	102,450	136,558	107,955	241,455	276,545	284,841
61020 Part Time & Temporary Salaries	-	-	19,891	30,860	29,480	32,771	34,577
61030 Overtime	-	384	623	-	-	1,605	1,605
62050 Retirement	6,290	7,764	12,186	9,225	21,975	30,005	31,003
62100 Medicare	1,452	1,675	2,477	2,275	4,450	5,045	5,224
62110 Social Security	-	-	-	1,915	-	-	-
62200 Flex Credit Benefit	13,580	16,296	17,782	17,965	35,930	37,011	39,232
62440 LT Disability Insurance	473	548	548	550	1,225	1,604	1,652
62450 Life Insurance	219	255	298	350	780	778	802
62550 2% Deferred Comp 457	-	-	4,000	2,615	4,545	4,000	4,692
62800 Auto Allowance	2,589	3,060	3,060	-	3,060	3,060	3,060
TOTAL PERSONNEL-SALARIES & BENEFITS	113,947	132,432	197,424	173,710	342,900	392,424	406,688
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	-	-	150	2,500	2,500	2,500	2,500
63200 Training	465	-	449	2,500	2,500	2,500	2,500
63300 Membership and Dues	370	258	130	300	300	300	300
64180 Books, Subscriptions & Printing	-	-	-	-	-	28,720	30,620
64190 Minor Equipment	3,409	3,989	12,621	10,500	10,500	10,500	10,500
64200 Departmental Special Supplies	3,002	3,151	11,470	12,000	19,000	5,000	5,000
65230 Communications	51,421	71,021	94,311	64,900	94,900	93,000	93,000
65250 Rents/Leases	2,219	869	4,331	2,500	2,500	-	-
65300 Professional Services	26,835	37,763	41,733	47,700	47,700	73,300	73,300
65310 Maint. & Operation of Equipment	18,388	24,297	28,287	30,100	30,100	10,000	10,000
65350 Community Television Production	44,385	36,424	58,782	57,700	57,700	73,900	73,900
TOTAL MATERIALS, SUPPLIES & SERV	150,494	177,772	252,264	230,700	267,700	299,720	301,620
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,900	1,100	3,400	3,600	3,600	7,200	8,900
69200 Workers' Comp Charges	3,500	4,000	3,900	4,100	4,100	14,000	15,400
69300 Asset Replacement Charges	105,000	105,000	10,000	5,000	5,000	10,000	10,000
CAPITAL, DEBT SVC & CHRGS	112,400	110,100	17,300	12,700	12,700	31,200	34,300
TOTAL INFORMATION TECHNOLOGY	376,841	420,305	466,988	417,110	623,300	723,344	742,608

COMMUNITY DEVELOPMENT

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Community Development

CITY OF SOLANA BEACH							
FUNCTION ACTIVITY OVERVIEW							
FUNCTION	FUND DISTRIBUTION				2024	2025	
COMMUNITY SERVICES/ RECREATION	General Fund				869,124	877,190	
	Camp Programs				119,426	123,976	
					988,550	1,001,166	
EXPENSE CLASSIFICATION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED	2025 ADOPTED	
TOTAL REGULAR POSITIONS	2.98	3.28	3.30	3.30	3.55	3.55	
SALARIES & FRINGE BENEFITS	220,140	326,232	321,620	408,470	433,625	451,841	
MATERIAL, SUPPLIES & SERVICES	26,213	39,645	70,725	70,725	75,425	65,425	
CAPITAL, DEBT SVC & CHARGES	442,727	460,452	461,900	465,949	479,500	483,900	
TOTAL BUDGET	689,080	826,329	854,245	945,144	988,550	1,001,166	

Mission Statement:

We build community into everything we do. We engage the community in the planning and development of a sustainable City by protecting the environment, preserving community character, and providing a high quality of life for the citizens of Solana Beach.

Department Overview:

The Community Development Department provides a variety of services to the public, including administration of local subdivision and zoning regulations, and coastal development activities. The department processes applications for all types of development and land use permits, manages housing programs for the City related to affordable housing, and administers and implements the City’s General Plan and Certified Land Use Plan. The department also provides professional and technical support to the City Council and City Staff. The department includes four divisions – the Planning Division, the Building Division, the Code Compliance division and Shoreline Management Division.

Structure & Services:

The **Planning Division** administers and implements the City’s General Plan, zoning and subdivision regulations and special projects such as the Local Coastal Program/Land Use Plan. This division consists of planners and technical staff who manage the day-to-day development services for current planning projects, provides assistance to customers and also develops strategies for long range planning functions.

The **Building Division** administers and implements the City's Building, Health and Safety Codes in plan checking and issuance of building permits. Currently the City contracts with EsGil/Safebuilt to provide Building Division services.

The **Code Compliance Division** works with the residents and business owners to maintain the appearance and safety of the community and protect the quality of life through the diligent application of our City ordinances and land use regulations. Our officers are dedicated to work in partnership with all and to be responsive and solution-oriented. The City strives to promote and protect the welfare of the community to keep Solana Beach a safe, healthy and desirable place to live and work.

The **Shoreline Management Division** administers comprehensive local, state and federal efforts to maintain and improve the City's shoreline and beach renourishment programs. These programs remain a top priority for Solana Beach in order to provide recreational opportunities for the City's residents and visitors and to protect the City's bluff properties and structures. Programs that the City continues to pursue in Shoreline Management include sand replenishment and renourishment involving local jurisdiction partnerships, as well as, regional stewardship. Funding for these programs is comprised of local, state and federal resources.

Goals:

The department has a variety of goals and objectives identified in the City's Work Plan. Those goals include:

- Implement Housing Programs as outlined in the City's Certified Housing Element
- Update the City's Accessory Dwelling Unit (ADU) Ordinance provisions
- Draft a Permit Ready ADU Program for City Council consideration
- Development of Implementing Polices and Incorporation of Ordinances of the adopted Local Coastal Plan/Land Use Plan
- Continue progress and construction of the City's Sand Replenishment & Retention Program
- Update View Assessment Toolkit and Guidelines
- Create Development Review Toolkit and Guidelines
- Update the City's Short Term Vacation Rental Ordinance
- Draft Outdoor Dining provisions for City Council Consideration

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
COMMUNITY DEVELOPMENT	5550	001-5500-5550

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Community Dev. Director	1.00	159,319	1.00	164,100	1.00	181,730	1.00	187,182
M4	Principal Planner	1.00	111,039	1.00	114,370	1.00	128,506	1.00	132,360
M3	Senior Planner	1.00	96,931	1.00	99,839	1.00	110,018	1.00	113,318
MIS 122B	Associate Planner	1.00	76,756	1.00	81,386	1.00	97,946	1.00	105,929
MIS 110A	Assistant Planner			1.00	64,300	1.00	79,602	1.00	86,089
MIS 91	Junior Planner	1.00	60,955			0.75	47,489	0.75	53,183
	Overtime		2,000		2,000		7,490		7,490
	Total Salaries		507,000		525,995		652,781		685,551
	Total Benefits		152,440		159,120		193,212		209,517
	Total	5.00	659,440	5.00	685,115	5.75	845,993	5.75	895,068

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Structure development permit applications	7	22	25	23	23
All discretionary review project applications	30	33	30	32	32
Business Certificates					
- New	425	460	471	475	475
- Renewals	2,000	1,050	1,065	1,050	1,050



NOTES:
63300: American Planning Association, Association of Environmental Professionals and various other professional dues
64180: Planning related books and reference materials, printing of blueprints, forms, and public notices, and annual charge for Assessor's Office data from Data Quick
64200: Film and graphics supplies
65220: Legally required public hearing advertisements
65290: Mileage reimbursement for staff
65300: Consultants for environmental review and other professional and consulting services

Community Development

CITY OF SOLANA BEACH

Estimated Expenditures

5550 - Planning

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-5500-5550	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	521,879	482,445	477,473	523,995	550,245	645,290	678,061
61030 Overtime	4,830	4,924	5,078	2,000	7,000	7,490	7,490
61040 Special Pay	-	-	3,300	-	-	-	-
62050 Retirement	41,128	40,473	38,590	44,075	44,550	56,610	65,391
62100 Medicare	7,268	6,512	6,701	8,930	9,020	11,008	11,576
62200 Flex Credit Benefit	90,986	81,480	83,928	89,830	89,830	106,407	112,791
62440 LT Disability Insurance	2,643	2,397	2,464	2,655	2,685	3,788	3,982
62450 Life Insurance	1,283	1,194	1,362	1,695	1,715	1,838	1,931
62550 2% Deferred Comp 457	-	-	13,524	8,875	8,980	10,501	10,785
62800 Auto Allowance	2,448	2,448	2,989	3,060	3,060	3,060	3,060
TOTAL PERSONNEL-SALARIES & BENEFITS	672,465	621,873	635,409	685,115	717,085	845,992	895,067
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	298	-	-	1,500	1,500	1,500	1,500
63200 Training	2,250	-	818	2,000	2,000	2,000	2,000
63300 Membership and Dues	788	788	-	2,000	2,000	2,000	2,000
64180 Books, Subscriptions and Printing	1,574	1,069	822	2,000	2,000	2,000	2,000
64190 Minor Equipment	1,274	-	-	-	-	-	-
64200 Departmental Special Supplies	2,166	574	1,341	2,500	2,500	2,500	2,500
65220 Advertising	13,246	8,078	10,861	6,000	6,000	10,000	10,000
65290 Mileage	39	26	-	300	300	300	300
65300 Professional Services	15,560	3,288	4,121	25,000	49,000	137,000	37,000
65310 Maint. & Operation of Equipment	23,316	24,016	24,736	43,000	43,000	44,000	45,000
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	60,511	37,839	42,699	84,300	108,300	201,300	102,300
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	18,400	5,100	12,500	13,500	13,500	27,000	33,500
69200 Workers' Comp Charges	17,400	20,300	15,100	16,200	16,200	34,000	38,000
69300 Asset Replacement Charges	29,600	29,600	5,000	5,000	5,000	5,000	5,000
CAPITAL, DEBT SVC & CHRGS	65,400	55,000	32,600	34,700	34,700	66,000	76,500
TOTAL COMMUNITY DEVELOPMENT	798,376	714,712	710,707	804,115	860,085	1,113,292	1,073,867

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
BUILDING SERVICES	5560	001-5500-5560

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
MIS 91	Permit Technician	1.00	60,754	1.00	64,085	1.00	72,029	1.00	77,899
MIS 91	Junior Planner	-	-	-	-	0.25	15,830	0.25	17,728
	Overtime		1,000		1,000		1,070		1,070
	Total Salaries		61,754		65,085		88,929		96,697
	Total Benefits		\$ 24,335		\$ 26,030		\$ 33,814		\$ 36,560
		1.00	86,089.00	1.00	91,115	1.25	122,743	1.25	133,257

NOTES:

64180: Printing of building permit forms and handouts
 65300: Contract services with Esgil Corporation for processing building permits
 (offset by permit fees collected)



Community Development

CITY OF SOLANA BEACH

5560 - Building Services

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-5500-5560	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	-	20,397	58,382	64,085	64,120	87,859	95,627
61030 Overtime	-	-	558	1,000	1,000	1,070	1,070
61040 Special Pay	-	-	1,650	-	-	-	-
62050 Retirement	-	1,593	4,453	4,900	4,905	6,789	7,522
62100 Medicare	-	412	1,042	1,205	1,205	1,357	1,758
62200 Flex Credit Benefit	-	9,506	16,296	17,965	17,965	23,132	24,520
62440 LT Disability Insurance	-	183	343	330	330	525	571
62450 Life Insurance	-	76	160	350	210	255	277
62550 Deferred Compensation	-	-	-	1,280	1,280	1,757	1,913
TOTAL PERSONNEL-SALARIES & BENEFITS	-	32,166	82,884	91,115	91,015	122,744	133,258
MATERIALS, SUPPLIES & SERV							
63200 Training	-	-	-	800	800	800	800
63300 Membership and Dues	-	-	-	300	300	300	300
64180 Books, Subscriptions, and Printing	-	870	1,735	2,000	2,000	2,000	2,000
64200 Departmental Special Supplies	891	831	770	1,500	1,500	1,750	1,750
65300 Professional Services	592,957	506,898	381,385	350,000	591,250	400,000	400,000
TOTAL MATERIALS, SUPPLIES & SERV	593,849	508,598	383,890	354,600	595,850	404,850	404,850
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	-	600	1,500	2,100	2,100	4,200	5,200
69200 Workers' Comp Charges	-	2,500	1,700	1,900	1,900	5,000	5,500
CAPITAL, DEBT SVC & CHRGS	-	3,100	3,200	4,000	4,000	9,200	10,700
TOTAL BUILDING SERVICES	593,849	543,865	469,974	449,715	690,865	536,794	548,808

Codes and Parking Enforcement

Mission Statement:

The Code Compliance and Parking Enforcement Division works with the residents and business owners to maintain the appearance and safety of the community and protect the quality of life through the diligent application of our City ordinances and land use regulations. Our officers are dedicated to working in partnership with all and to be responsive and solution oriented. The City strives to promote and protect the welfare of the community to keep Solana Beach a safe, healthy and desirable place to live and work.

Structure & Services:

Under the direction of the Community Development Director, the Code Compliance and Parking Enforcement Department consists of two full-time Code Compliance Officers. The department monitors activities related to compliance with the City's municipal code, parking laws, short-term vacation rentals, storm water and other pertinent City regulations.

Ongoing responsibilities include:

- Conduct inspections to monitor construction for compliance to applicable codes
- Monitor parking in the City
- Issue Short Term Vacation Rental permits
- Issue Regulatory Permits and conduct Regulatory Compliance Inspections
- Respond to and investigate complaints
- Provide for security and road closures for the Fourth of July and other special events

Goals:

- Respond to written complaints within 48 hours
- Respond to telephone messages within 48 hours
- Educate through service
- Work with Planning and City Attorney on draft Short Term Vacation Rental Ordinance modifications for City Council consideration

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CODE & PARKING ENFORCEMENT	5590	001-5500-5590

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
MIS 112A	Sr. Code Compliance Officer	0.80	62,020	0.80	65,777	0.80	70,374	0.80	76,949
MIS 100	Code Compliance Officer	1.00	70,445	1.00	74,563	1.00	72,389	1.00	75,584
	Overtime		2,100		2,100	-	1,200	-	1,200
	Total Salaries		134,565		142,440		143,963		153,733
	Total Benefits		49,225		51,940		54,784		59,171
	Total	1.80	183,790	1.80	194,380	1.80	198,747	1.80	212,904

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Cases opened	220	155	180	250	250
Cases closed	196	85	105	150	150
Inspections	494	156	242	400	400
Permits Issued	226	218	282	300	300
Administrative Citations	0	21	73	60	60
Parking Citations	642	1,905	2,899	3,000	3,000
Parking Citations Dismissed	17	31	42	40	40



NOTES:	63300: Southern California Association of Code Enforcement Officers 63400: Uniforms for Parking and Code Enforcement personnel 64160: Specialized office supplies and lamination of certificates 64180: Electrical, Mechanical and California Vehicle Code Book, Uniform Fire Code Book replacement 65230: Cellular phone charges, long distance, radios 65300: Processing costs for parking citations - Data Ticket, DOJ fingerprinting 65700: Parking Citation fees required by State - fee amount is calculated as a percentage of parking fees
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Community Development

CITY OF SOLANA BEACH

5590 - Code & Parking Enforcement

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-5500-5590							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	117,342	123,129	98,376	140,340	125,525	142,763	152,533
61020 Part Time & Temporary Salaries	-	-	886	-	-	-	-
61030 Overtime	843	72	1,150	2,100	2,100	1,200	1,200
61040 Special Pay	-	-	3,198	-	-	-	-
62050 Retirement	8,267	9,558	6,604	13,070	10,745	14,782	16,718
62100 Medicare	1,659	1,712	1,359	2,535	2,320	2,570	2,741
62110 Social Security	-	-	55	-	-	-	-
62200 Flex Credit Benefit	29,333	29,333	16,469	32,340	32,340	33,310	35,309
62440 LT Disability Insurance	748	795	471	725	650	853	911
62450 Life Insurance	292	311	208	465	415	414	442
62550 Deferred Compensation	-	-	1,902	2,805	2,510	2,855	3,051
TOTAL PERSONNEL-SALARIES & BENEFITS	158,484	164,909	130,678	194,380	176,605	198,747	212,905
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	-	-	35	1,000	1,000	1,000	1,000
63200 Training	-	-	-	1,000	1,000	1,000	1,000
63300 Membership and Dues	-	-	-	-	-	200	200
63400 Clothing and Personal Expenses	391	-	1,623	400	400	400	400
64160 Office Supplies	165	92	923	300	300	900	900
64170 Postage	86	-	-	100	100	100	100
64180 Books, Subscriptions & Printing	383	1,222	29	2,200	2,200	4,600	4,600
64190 Minor Equipment	147	-	-	200	200	200	200
64200 Departmental Special Supplies	97	-	522	200	200	300	300
64270 Vehicle Operating Supplies	2,606	2,762	2,794	3,000	3,000	3,000	3,000
64280 Vehicle Maintenance	377	2,454	2,457	1,500	1,500	1,500	1,500
65230 Communications	1,746	1,561	1,884	1,800	1,800	1,800	1,800
65300 Professional Services	8,703	3,112	9,214	12,500	12,500	20,500	20,500
65310 Maint. & Operation of Equipment	-	-	-	-	-	-	-
65700 Other Charges	18,782	-	-	27,300	27,300	40,000	40,000
TOTAL MATERIALS, SUPPLIES & SERV	33,483	11,202	19,480	51,500	51,500	75,500	75,500
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	4,400	1,400	3,200	3,600	3,600	7,200	8,900
69200 Workers' Comp Charges	4,000	5,200	3,700	4,100	4,100	8,000	8,800
69300 Asset Replacement Charges	6,800	6,800	5,000	20,000	20,000	20,000	-
CAPITAL, DEBT SVC & CHRGS	15,200	13,400	11,900	27,700	27,700	35,200	17,700
TOTAL CODE & PARKING ENFORCEMENT	207,167	189,511	162,058	273,580	255,805	309,447	306,105

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PUBLIC SAFETY

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CITY OF SOLANA BEACH FUNCTION ACTIVITY OVERVIEW						
FUNCTION	FUND DISTRIBUTION				2024	2025
	PUBLIC SAFETY					
	General Fund				12,053,566	12,618,705
	Fire Mitigation Fees				15,000	15,000
	Camp Programs				562,793	629,412
	COPS				145,000	145,000
					<u>12,776,359</u>	<u>13,408,117</u>
EXPENSE CLASSIFICATION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED	2025 ADOPTED
TOTAL REGULAR POSITIONS	35.69	35.64	35.64	35.64	35.06	35.06
SALARIES & FRINGE BENEFITS	5,021,467	5,276,148	5,807,820	5,832,120	6,053,226	6,394,043
MATERIAL, SUPPLIES & SERVICES	5,517,366	5,726,255	6,078,205	5,985,269	6,269,233	6,467,074
CAPITAL, DEBT SVC & CHARGES	652,000	420,071	381,290	399,108	453,900	547,000
TOTAL BUDGET	11,190,834	11,422,474	12,267,315	12,216,497	12,776,359	13,408,117

Department Overview:

Public Safety is divided into the following departments:

- | | | |
|----------------------------|------------------------|-------------------|
| Law Enforcement | Emergency Preparedness | Fire |
| Marine Safety | Animal Control | Junior Lifeguards |
| Code & Parking Enforcement | Shoreline Protection | |

Structure & Services

The City contracts with the County of San Diego for law enforcement and animal control services. Law Enforcement is provided by the County of San Diego Sheriff’s department and its budget and service indicators are located on pages C-43 and C-44. Animal Control is provided by the Humane Society and its budget and service indicators are located on pages C-49 and C-50.

Shoreline Protection, while classified in the Public Safety function, is managed by the Community Development Department whose department overview and structure begin on page C-27. Shoreline Management’s budget and service indicators are located on pages C-57 and C-58.

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
LAW ENFORCEMENT	6110	001-6000-6110


Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

COMMENTARY:

This budget unit provides between 97% of the City's total cost for law enforcement.
The Special Revenue, "COPS" Fund, located at page C-119, provides the remaining as follows:

		FY 2024	FY 2025
Law Enforcement	98%	\$ 4,851,983	\$ 5,099,517
COPS	2%	100,000	100,000
		<u>\$ 4,951,983</u>	<u>\$ 5,199,517</u>

SERVICE INDICATORS	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Adopted	FY 2025 Adopted
Response Calls:					
Priority 1	11	12	8	9	9
Priority 2	196	242	198	200	200
Priority 3	113	94	90	90	90
Priority 4	1,236	1,250	1,061	1,100	1,100
Priority 5	300	306	251	250	250
Priority 6	160	120	140	130	130
Priority 7	456	435	366	370	370
Hazard traffic citations issued for every 1 injury/ /fatal traffic accidents					
FBI index crimes	257	246	282	260	260



NOTES:

			FY 2024	FY 2025
<i>Total cost of services breakdown:</i>				
Deputy Patrol	7.090	220,824.90	1,565,649	1,643,931
Deputy Traffic	2.310	220,824.90	510,106	535,611
Deputy Motor	1.000	236,231.29	236,231	248,043
Deputy SPO	2.200	220,824.90	485,815	510,106
Detective	1.000	231,095.83	231,096	242,651
CSO	0.500	96,701.41	48,351	50,768
Sergeant	1.151	285,570.38	328,692	345,126
			-	-
			-	-
			-	-
Station Staff			275,876	289,670
<i>General Fund Funded Subtotal</i>			<u>3,681,815</u>	<u>3,865,906</u>
<i>Less: Amount funded by COPS Special Revenue Grant</i>			<u>(100,000)</u>	<u>(100,000)</u>
<i>General Fund Funded Subtotal</i>			<u>3,581,815</u>	<u>3,765,906</u>
Ancillary Support			602,475	632,599
Supply			82,912	87,058
Vehicles			285,126	299,382
Space			66,545	69,872
Management Support			174,732	183,469
Liability			41,224	43,286
<i>Less: Beat Factor</i>			-	-
Adjustment: CCCA: Contract City Cooperative Agreement			-	-
<i>Total Sheriff's Contract funded by General Fund</i>			<u>4,834,829</u>	<u>5,081,572</u>
SANDAG - Criminal Justice			757	795
Phone Booth at La Colonia			-	-
ARJIS			10,752	11,548
Cal_ID/Criminal Clearing House			5,645	5,602
<i>Total General Fund Funded</i>			<u>4,851,983</u>	<u>5,099,517</u>
<i>Rounding</i>				
<i>Adjusted Total General Fund Funded</i>			<u>4,851,983</u>	<u>5,099,517</u>

Public Safety

CITY OF SOLANA BEACH

6110 - Law Enforcement

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6000-6110							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	4,322,787	4,474,921	4,620,603	4,881,005	4,832,069	4,789,738	4,962,454
TOTAL MATERIALS, SUPPLIES & SERV	<u>4,322,787</u>	<u>4,474,921</u>	<u>4,620,603</u>	<u>4,881,005</u>	<u>4,832,069</u>	<u>4,789,738</u>	<u>4,962,454</u>
TOTAL LAW ENFORCEMENT	<u>4,322,787</u>	<u>4,474,921</u>	<u>4,620,603</u>	<u>4,881,005</u>	<u>4,832,069</u>	<u>4,789,738</u>	<u>4,962,454</u>

Fire Department

Mission Statement:

Proudly committed to providing the highest level of service to our communities and the people we serve by protecting life, property, and the environment.

Structure & Services

Management of the Fire Department is being provided through a Management Services Agreement that consists of a Fire Chief, Deputy Chief, four Battalion Chiefs (one Administrative Battalion Chief and three Shift Battalion Chiefs) and a Fire Marshal. Under Direction of the Fire Chief, the Deputy Chief is responsible for overseeing day-to-day operations of the Fire Department and the Battalion Chiefs are responsible for emergency response and emergency management services as well as mid-level management/supervisory responsibilities over the Fire Captains, facilities management, and the training and professional development of all Fire Department personnel. The Fire Marshal is responsible for overseeing, assigning, and tracking fire prevention inspection program, hydrant maintenance program and fire code enforcement and interpretation. The Fire Department operates with a three-shift work schedule to provide 24 hour a day, 7 days a week service from one station. The station houses one fire engine company and one truck company. Each shift consists of two Fire Captains, two Fire Engineers and two Firefighter Paramedics working a 24-hour shift. Each shift is responsible for emergency response, training, fire prevention, station, and equipment maintenance.

Ongoing responsibilities include:

- Provide an all-hazard response to emergencies
- Conduct fire prevention inspections
- Conduct training for emergency responders
- Review building plans and fire code inspections
- Maintain the fire station and equipment
- Develop a budget and monitor revenues and expenditures
- Provide support for Emergency Preparedness
- Conduct public education presentations
- Fire Hydrant maintenance

The Fire Department's budget and service indicators are located at C-47 and C-48 and the budget for Fire Mitigation funds, which helps support the capital acquisitions for the department, is located at C-117.

Goals:

- Review, track, and update response time goals for the City.
- Review building plans in less than 10 days
- Conduct annual fire prevention inspections on 100% of City businesses
- Provide annual maintenance to all fire hydrants
- Conduct annual testing and inventory of fire hose
- Create and maintain pre-fire plans for high hazard occupancies and wildland/urban interface.
- Combine fleet maintenance operations with the other management services partners.
- Conduct a minimum of 4,320 hours training
- Continue inspections in the Wildland Urban Interface
- Continue to develop efficiencies within the Cooperative Management Structure
- Continue to increase membership in CERT
- Identify and actively pursue grant funding opportunities while continuing to seek out and identify cost recovery opportunities for the department

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
FIRE	6120	001-6000-6120

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M7	Deputy Fire Chief	1.00	246,989	1.00	254,400	-	-	-	-
5109	Fire Captain II	3.00	348,594	3.00	355,566	3.00	384,348	3.00	395,877
5099	Fire Captain I (fully qualified)	3.00	336,223	3.00	348,557	3.00	376,863	3.00	388,170
5100	Fire Engineer+Paramedic	6.00	615,360	6.00	631,094	6.00	682,367	6.00	708,693
5091	Firefighter + Paramedic	6.00	548,360	6.00	569,268	6.00	602,676	6.00	635,559
MIS 115	Fire Prevention Specialist	1.00	79,270	1.00	84,112	1.00	81,653	1.00	86,917
MIS 92	Administrative Asst III	0.20	13,564	0.20	13,833	0.20	15,353	0.20	16,812
	Overtime		624,240		636,725		721,000		742,630
	EMT Re-Certification Pay		6,000		6,000		6,000		6,000
	Holiday Pay		85,370		85,370		83,492		83,492
	Total Salaries		2,903,970		2,984,925		2,953,752		3,064,150
	Total Benefits		1,539,805		1,646,450		1,751,510		1,882,641
	Total	20.20	4,443,775	20.20	4,631,375	19.20	4,705,262	19.20	4,946,791

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Emergency responses	2,678	3,302	2,292	2,292	2,292
Training hours	6,407	7,053	6,300	6,300	6,300
Fire plan checks	436	452	-	-	-
Response type %:					
Fire	4.4%	4.6%	4.4%	4.4%	4.4%
Medical	64.5%	68.0%	65.0%	65.0%	65.0%
Other emergencies	31.1%	27.4%	30.6%	30.6%	30.6%



NOTES:

64200: Shop supplies, dry goods and drinking water and misc. fire station supplies (janitorial etc.)

64270: Fuel for all engines and vehicles

64280: Vehicle Mainenance

65300: Fire Management Agreement

	FY 2024	FY 2025
NCDJPA Dispatch Services	461,000	475,000
NCDJPA Annual Maintenance	119,500	125,000
Standards of Coverage Anaylsis	2,000	2,000
Other (Telestaff, PSTrax)	2,600	2,700
	5,000	5,000
	<u>590,100</u>	<u>609,700</u>
	<u>27,300</u>	<u>27,300</u>
65310: Maintenance, repair of equipment other than vehicles, including annual ladder stress tests, emergency phones and NCDJPA Video Conferencing	4,100	4,100
65320: Palomar College Training	2,100	2,100
Trauma Intervention Program	6,200	6,200

Public Safety

CITY OF SOLANA BEACH

6120 - Fire Department

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6000-6120							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	1,988,407	1,911,557	1,941,516	2,256,830	2,059,735	2,143,260	2,232,028
61020 Part Time & Temporary Salaries	7,468	5,504	2,157	-	-	-	-
61030 Overtime	593,221	742,591	682,741	636,725	666,725	721,000	742,630
61040 Special Pay	78,491	74,431	80,811	91,370	111,370	89,492	89,492
62050 Retirement	329,103	324,246	334,396	383,440	358,670	410,080	470,279
62070 Retirement-UAL	535,739	588,967	687,871	762,230	781,980	767,781	806,170
62100 Medicare	33,629	35,788	36,242	49,035	41,075	49,707	51,720
62110 Social Security	1	341	134	-	-	-	-
62200 Flex Credit Benefit	308,442	292,144	286,954	396,735	346,735	474,286	502,743
62440 LT Disability Insurance	481	493	561	505	520	580	620
62450 Life Insurance	4,954	4,825	5,278	7,435	7,445	6,211	6,468
62480 RHSA % Benefit	36,828	34,864	36,058	43,110	38,510	40,925	42,566
62550 2% Deferred Comp 457	-	-	3,063	3,960	4,015	1,940	2,075
TOTAL PERSONNEL-SALARIES & BENEFITS	3,916,764	4,015,750	4,097,783	4,631,375	4,416,780	4,705,262	4,946,791
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	237	-	2,185	2,900	2,900	5,550	5,050
63200 Training	12,795	7,348	11,785	17,300	17,300	24,500	22,500
63300 Membership and Dues	366	188	1,750	900	900	900	900
63400 Clothing and Personal Expenses	29,635	24,547	23,343	37,000	37,000	37,300	47,300
64130 Fire Prevention Program	1,274	4,035	3,072	5,900	5,900	9,900	9,200
64160 Office Supplies	547	415	347	1,200	1,200	1,200	1,200
64180 Books, Subscriptions & Printing	-	-	97	-	-	-	-
64190 Minor Equipment	7,419	4,230	12,041	9,000	9,000	22,550	14,650
64200 Departmental Special Supplies	12,363	9,479	9,748	10,000	10,000	11,000	11,600
64210 Small Tools	206	724	120	1,500	1,500	3,300	1,500
64270 Vehicle Operating Supplies	21,070	18,519	30,665	23,600	23,600	28,800	28,800
64280 Vehicle Maintenance	85,667	59,496	81,487	81,700	81,700	100,000	105,000
65230 Communications	18,223	22,154	22,876	22,900	22,900	23,300	23,300
65260 Maint. of Buildings & Grounds	1,587	355	896	2,000	2,000	2,500	3,000
65270 Utilities - Water	3,259	3,482	3,742	4,000	4,000	4,300	4,500
65290 Mileage	-	-	-	-	-	-	-
65300 Professional Services	425,343	457,801	458,079	453,700	453,700	590,100	609,700
65310 Maint. & Operation of Equipment	10,542	9,913	13,057	17,800	17,800	27,300	22,300
65320 Contribution to Other Agencies	6,910	5,939	2,867	9,200	9,200	6,200	6,200
65700 Other Expense	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	637,442	628,626	678,158	700,600	700,600	898,700	916,700
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	90,300	28,600	54,800	58,700	58,700	111,300	137,500
69200 Workers' Comp Charges	263,200	351,100	224,300	246,100	246,100	236,500	259,600
69300 Asset Replacement Charges	169,500	169,500	20,000	5,000	5,000	-	30,000
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	523,000	549,200	299,100	309,800	309,800	347,800	427,100
TOTAL FIRE DEPARTMENT	5,077,206	5,193,576	5,075,041	5,641,775	5,427,180	5,951,762	6,290,591

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
ANIMAL CONTROL	6130	001-6000-6130

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
	Overtime		-		-		-		-
	Total Salaries		-		-		-		-
	Total Benefits		-		-		-		-
	Total	-	-	-	-	-	-	-	-

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Annual Animal Intake	13	22	20	20	20
Calls for Service	341	339	340	340	340
Licenses issued	377	489	500	500	500

NOTES:	FY 2024	FY 2025
65300: Animal control services contractor:		
Humane Society	92,000	92,000
Removal of dead animals	2,000	2,000
	<u>94,000</u>	<u>94,000</u>

Public Safety

6130 - Animal Control

FY 2024 & FY 2025

CITY OF SOLANA BEACH

Estimated Expenditures

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-6000-6130	Actual	Actual	Actual	Adopted Budget	Year Budget	Adopted Budget	Adopted Budget
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	85,142	90,075	90,391	95,000	95,000	94,000	94,000
TOTAL MATERIALS, SUPPLIES & SERV	85,142	90,075	90,391	95,000	95,000	94,000	94,000
TOTAL ANIMAL CONTROL	85,142	90,075	90,391	95,000	95,000	94,000	94,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
EMERGENCY PREPAREDNESS	6150	001-6000-6150

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

NOTES:
 65310: Emergency generator maintenance agreement, diesel fuel costs and computer maintenance
 65320: Contribution to Hazardous Materials Response



Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6150 - EMERGENCY PREPAREDNESS

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6000-6150							
MATERIALS, SUPPLIES & SERV							
64200 Special Department Supplies	-	24,706	5,505	-	-	-	-
65230 Communications	1,976	1,986	2,165	2,500	2,500	2,600	2,600
65310 Maint. & Operation of Equipment	-	-	-	300	300	300	300
65320 Contribution to Other Agencies	25,960	27,909	28,084	28,500	28,500	31,591	31,850
65700 Other Charges	-	260	-	1,500	1,500	-	-
TOTAL MATERIALS, SUPPLIES & SERV	27,936	54,861	35,754	32,800	32,800	34,491	34,750
TOTAL EMERGENCY PREPAREDNESS	27,936	54,861	35,754	32,800	32,800	34,491	34,750

Marine Safety Department

Mission Statement:

The mission of the Solana Beach Marine Safety Department is to prevent the loss of life, limb and property, reducing the city's exposure to liabilities by protecting citizens on the beaches, in the ocean and from the coastal bluffs through prevention, education and emergency response.

Structure & Services

The City of Solana Beach Marine Safety Department is responsible for water, beach and bluff safety for the public use of the city's 1.7 miles of coastline. The Marine Safety Department operates with five full-time employees, complimented with 55 seasonal employees. The department primarily prevents and responds to waterborne emergencies in the City of Solana Beach 24 hours a day, seven days a week, and 365 days a year. Preventing and responding to calls for assistance from beachgoers, swimmers, surfers, and boaters. The Marine Safety Department also conducts animal rescues, dive rescues and recovery, cliff rescues, and provides emergency medical assistance as needed.

Ongoing responsibilities include:

- Provide response to waterborne & coastal emergencies
- Conduct training for lifeguard and Junior Lifeguard staff
- Maintain the Marine Safety Headquarters and rescue equipment
- Develop a budget and monitor revenues and expenditures
- Conduct public education and safety presentations for local schools
- Oversee the City's Junior Lifeguard Program
- Continue to monitor and enforce the city's beach related municipal codes.
-

The Marine Safety Department's budget and service indicators are located at C-55 and C-56.

Goals:

- Maintain our excellent level of safety, service, and professionalism.
- Identify and implement enhancements to Junior Lifeguard Program and Marine Safety department.
- Perform a minimum of 500 hours training including CE's for EMT's.
- Maintain our partnership with San Diego Regional Aquatic Lifesaving Emergency Response Taskforce (SDR ALERT). Fostering relationships with neighboring organizations involved in aquatic rescues, developing procedures and protocols.
- Continue to monitor and enforce the City's beach related municipal codes.
- Contribute to the planning and development of sand replenishment projects (Army Corp, CAL Trans, and San Elijo dredge).

- Continue to expand our seasonal workforce to accommodate the growing demand for qualified part-time employees due to a year-round increase in beach population.
- Strengthen our ongoing public education efforts via safety presentations at the lifeguard station, local schools and on the beaches and parks.
- Participate in the planning and development of the City's Marine Safety Center building.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
MARINE SAFETY	6170	001-6000-6170

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M6	Marine Safety Captain	0.90	96,730	0.90	99,632	0.90	121,212	0.90	124,849
MS 129A	Marine Safety Lieutenant	0.95	85,609	0.95	92,124	0.95	104,200	0.95	111,070
MS 110A	Marine Safety Sergeant	1.70	122,262	1.70	131,456	1.70	162,427	1.70	169,825
PTS 83/88	Sr. Lifeguard + EMT (P/T)	1.73	85,841	1.73	88,416	1.73	143,231	1.73	143,231
PTS 58/63	Lifeguard (P/T)	4.23	181,479	4.23	186,924	4.65	234,650	4.65	234,650
MIS 92	Administrative Asst III	0.20	13,264	0.20	13,833	0.20	15,353	0.20	16,812
	Overtime		1,000		1,000		8,560		8,560
	Holiday Pay		28,125		23,480				
	Total Salaries		614,310		636,865		789,633		808,997
	Total Benefits		234,490		249,840		254,843		275,098
	Total	9.71	848,800	9.71	886,705	10.13	1,044,476	10.13	1,084,095

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Rescues	328	699	500	600	700
Medical aids	669	927	700	800	900
Animals	7,232	9,815	8,000	9,000	10,000
Public Safety Contact	28,247	59,508	35,000	45,000	55,000
Bluff Contacts	13,690	15,930	15,000	16,000	17,000

NOTES:

- 63200: CPR and First Aid Recertification Training for Returning Staff, Scuba and EMT Recertification
- 63400: Uniforms for seasonal and permanent staff (hats, trunks, swim suits, long sleeve shirts, board shorts, wetsuits and rash guards), sunglasses
- 64160: Record keeping books, envelopes, poster board and organizers
Ink cartridges for printer

- 64180: Annual tide books
Log Book and Tower Log Books

- 64190: Minor rescue equipment:
Rescue equipment, rescue tubes and boards, megaphones,
Medical equipment

- 64200: Special Dept supplies,
Tower supplies (locks, chairs, binoculars, phones)
Rescue vehicle & ATV supplies

- 65230: Telephone service costs and repairs/installations
- 65250: Biannual heavy equipment rental to move lifeguard towers; water cooler rental
- 65300: WATERS Reporting software
- 65310: Maintenance of Personal Watercraft, ATV, SCUBA and rescue boat/skiff
Misc. maintenance for beach & tower equipment



Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6170 - Marine Safety

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6000-6170							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	308,834	353,815	321,773	337,045	374,315	371,520	395,276
61020 Part Time & Temporary Salaries	263,920	286,950	318,277	275,340	413,430	377,881	377,881
61030 Overtime	420	807	4,573	1,000	11,000	8,560	8,560
61040 Special Pay	19,795	21,906	23,595	23,480	30,360	31,871	27,496
62050 Retirement	60,027	69,333	68,750	64,285	80,725	79,923	92,509
62070 Retirement-UAL	41,049	46,450	71,676	80,230	83,150	58,498	61,423
62100 Medicare	8,922	9,948	9,960	10,210	14,795	12,459	12,800
62110 Social Security	14,057	15,914	16,666	17,070	24,115	23,429	23,429
62200 Flex Credit Benefit	64,950	73,681	60,808	67,375	67,375	69,396	73,559
62440 LT Disability Insurance	1,809	2,056	1,789	1,735	2,205	2,207	2,348
62450 Life Insurance	790	882	879	1,105	1,400	1,070	1,139
62480 RHSA % Benefit	-	-	-	-	2,075	-	-
62550 2% Deferred Comp 457	-	-	7,546	2,075	2,755	2,107	2,136
62800 Auto Allowance	2,824	2,919	2,754	2,755	3,000	2,754	2,754
62850 Uniform Allowance	1,846	2,500	2,130	3,000	3,000	3,000	3,000
TOTAL PERSONNEL-SALARIES & BENEFITS	789,244	887,159	911,175	886,705	1,113,700	1,044,675	1,084,310
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	168	8	308	1,000	1,000	1,100	1,100
63200 Training	855	3,205	1,953	4,500	4,500	6,500	7,000
63300 Membership and Dues	680	60	310	300	300	300	300
63400 Clothing and Personal Expenses	6,666	4,066	6,877	7,500	7,500	9,800	10,500
64160 Office Supplies	942	261	743	1,100	1,100	1,500	1,500
64180 Books, Subscriptions & Printing	1,786	1,378	2,137	3,700	3,700	2,400	2,400
64190 Minor Equipment	2,674	1,315	4,724	4,600	4,600	4,600	7,100
64200 Departmental Special Supplies	6,752	5,216	5,222	4,500	4,500	5,900	5,900
64210 Small Tools	112	86	342	200	200	200	200
64270 Vehicle Operating Supplies	8,041	7,616	10,949	7,800	7,800	11,500	11,500
64280 Vehicle Maintenance	3,474	1,715	5,767	4,700	4,700	6,700	6,700
65220 Advertisement	-	428	-	-	-	-	-
65230 Communications	4,874	5,812	6,322	6,800	6,800	7,500	7,500
65250 Rents and Leases	2,056	2,369	1,668	2,900	2,900	3,100	3,100
65260 Maint. of Buildings & Grounds	598	640	399	1,500	1,500	1,500	1,500
65290 Mileage	-	-	-	300	300	300	300
65300 Professional Services	746	3,971	3,200	6,000	6,000	5,500	5,500
65310 Maint. & Operation of Equipment	4,125	2,373	7,396	5,900	5,900	8,700	8,700
TOTAL MATERIALS, SUPPLIES & SERV	44,547	40,518	58,318	63,300	63,300	77,100	80,800
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	19,400	6,600	27,600	15,300	15,300	30,600	38,000
69200 Workers' Comp Charges	33,900	40,700	62,300	29,000	29,000	20,000	22,600
69300 Asset Replacement Charges	43,000	43,000	10,000	10,000	10,000	10,000	10,000
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	96,300	90,300	99,900	54,300	54,300	60,600	70,600
TOTAL MARINE SAFETY	930,092	1,017,978	1,069,393	1,004,305	1,231,300	1,182,375	1,235,710

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SHORELINE MANAGEMENT	6190	001-6000-6190

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	Total								



SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Bluff failures:					
Major	1	3	1	N/A	N/A
Minor	12	6	1	N/A	N/A
Beach closures	0	43*	0	N/A	N/A

*due to COVID-19

NOTES:	FY 2024	FY 2025
63300: California Coastal Coalition	1,100	1,100
ASBPA (American Shore & Beach Preservation Associations) Government Membership	100	100
	<u>1,200</u>	<u>1,200</u>

Public Safety

CITY OF SOLANA BEACH
 Estimated Expenditures

6190 - Shoreline Management
 FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-6000-6190	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
MATERIALS, SUPPLIES & SERV							
63300 Membership and Dues	1,000	1,000	-	1,200	1,200	1,200	1,200
65300 Professional Services	-	-	2,645	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	1,000	1,000	2,645	1,200	1,200	1,200	1,200
TOTAL SHORELINE MANAGEMENT	1,000	1,000	2,645	1,200	1,200	1,200	1,200

PUBLIC WORKS

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CITY OF SOLANA BEACH FUNCTION ACTIVITY OVERVIEW						
FUNCTION	FUND DISTRIBUTION				2024	2025
	PUBLIC WORKS	General Fund				(3,363,033)
Sanitation				6,693,290	7,235,964	
				3,330,257	3,535,368	
EXPENSE CLASSIFICATION	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED	2025 ADOPTED
TOTAL REGULAR POSITIONS	7.98	8.23	8.23	8.23	7.43	7.43
SALARIES & FRINGE BENEFITS	868,390	922,854	1,070,165	1,064,170	1,064,177	1,131,237
MATERIAL, SUPPLIES & SERVICES	1,193,400	1,450,537	1,463,275	2,143,814	1,958,880	2,027,131
CAPITAL, DEBT SVC & CHARGES	109,900	209,000	173,400	173,400	307,200	377,000
TOTAL BUDGET	2,171,690	2,582,392	2,706,840	3,381,384	3,330,257	3,535,368

Mission Statement:

To enhance public safety, the environment and quality of life for our residents and visitors by constructing and maintaining public infrastructure through strategic planning and community involvement while providing state of the art engineering and maintenance services that modernize City infrastructure.

Department Overview:

The Public Works Department is divided into two primary areas of responsibility: Engineering and Public Works Maintenance.

The Engineering Division includes engineering design, construction, environmental services, traffic engineering, land development reviews and sanitation.

The Public Works Maintenance Division includes the maintenance of streets, parks, public facilities, traffic control devices and sanitation divisions, and is responsible for the Street Sweeping, Traffic Signal and Coastal Rail Trail and Street Lighting special districts.

Structure & Services

Engineering is responsible for all aspects of public and private improvements including streets, public facilities and parks, flood control and street lighting. It also provides engineering support to Council and Staff. This department’s budget and service indicators are located on pages C-84 and C-85.

Coordination for all storm water related tasks associated with the Regional Water Quality Control Board permit and management of flood control and drainage systems is the responsibility of **Environmental Services**.

Street Maintenance is responsible for routine maintenance of streets and public right-of-way which includes managing small street patching projects. Larger street repair projects are managed by the Engineering Division.

The **Traffic Safety** budget unit is responsible for maintaining the City's traffic control devices, including red light cameras, signals, signs and markings. Signal maintenance is provided by a private company and traffic engineering is provided by a consultant.

The **Street Sweeping** budget unit ensures that all public City streets and municipal parking lots are routinely cleaned.

The maintenance of the City's parks and public facilities are serviced by the **Park Maintenance** and **Public Facilities Maintenance** budgets units of the Public Works Maintenance Division. The maintenance of Fletcher Cove, La Colonia, neighborhood parks, beach accesses, and the Coastal Rail Trail are the responsibility of Park Maintenance. The maintenance of City Hall, the Public Works Yard, the community centers at La Colonia Park and Fletcher Cove, the Marine Safety Center and Fire Station are the responsibility of Public Facilities Maintenance.

The **Sanitation** department provides administration, capital improvements, maintenance, and inspection of the City's sanitary sewer system. Maintenance of sewer lines is provided under contract with a private sanitary sewer company. The San Elijo Treatment Plant, as well as City-owned pump stations, are administered and maintained by the San Elijo Joint Powers Authority (SEJPA). A copy of the SEJPA's complete budget can be obtained from the SEJPA located at 2695 Manchester Avenue, Cardiff by the Sea, CA 92007. The Sanitation capital improvement projects can be found in Section D of the budget.

The Public Works Maintenance Division is also responsible for maintenance of the City's special districts. Additionally, the Public Works Division is responsible for fleet maintenance, which includes smog checks and routine maintenance and repair of Code Compliance, Public Works and Engineering vehicles.

Goals:

1. Continue to Provide Engineering Support to Council and Staff

- A. Provide design and construction services for Capital Improvement Projects. These services include preparing Requests for Proposals (RFPs), preparing and reviewing plans, writing specifications, obtaining construction bids, providing construction management and all other services required to guide a capital project from the conception phase through the completion of construction. Examples of future and past major projects include Reconstruction of the Solana Beach Pump Station Mechanical Upgrades, design and construction of the new Fletcher Cove Tot Lot, Lomas Santa Fe Drive corridor study, design replacement of the Marine Safety Center, South Acacia Avenue Street improvements, median installations on Highland Drive south of Lomas Santa Fe Drive, Santa Helena Neighborhood Trail, and various major storm drain and sewer repair/replacements projects.
- B. For Private Development Projects: prepare Engineering comments on private project plans; perform grading plan review and permitting; and review projects submitted for Building Permits.
- C. Issue permits in compliance with the Solana Beach Municipal Code (SBMC) and Best Management Practice Standards including permits for public right-of-way Encroachments, Sanitation, Engineering and Transportation (Haul Permits).

2. Expand and Maintain Environmental Services Program

- A. Storm Drain and Stevens Creek Cleaning in compliance with regional permit.

- B. Provide environmental comments on private project plans, building permit projects, construction BMPs in compliance with standards and with Green Building Incentive Program Construction Standards.
 - C. Perform Commercial and Industrial inspections for all sites in the city.
 - D. Reduce City's environmental footprint; reduce waste, encourage carpooling, conserve resources, promote sustainable building practices, solar and energy efficient public lighting, HVAC, and continue education and promote proper disposal to increase participation in the Household Hazardous Waste Program.
 - E. Prevent debris and silt from entering storm drains by routinely sweeping residential streets and parking lots.
 - F. Administer Construction & Demolition Waste Management Plan for public and private construction projects.
- 3. Continue Street Maintenance Program and Traffic Safety/Traffic Calming Initiatives.**
- A. Respond to citizen reports of potholes, drainage problems, and signage issues.
 - B. Inspect and maintain street striping markings.
 - C. Review and update Annual Pavement Maintenance Plan and administer street repair and overlay projects.
 - D. Respond to citizen concerns about traffic issues, seek consultation with Technical Traffic Advisory Committee and/or contract traffic engineers to assess options, hold public meetings and develop recommendations and actions. Areas of concentration include South Sierra, North Cedros and Cliff Street.
 - E. Develop Parking Management Plan for Highway 101, Plaza, Cedros and western end of Lomas Santa Fe.
- 4. Maintain Parks, Coastal Rail Trail and Facilities in a Safe and Functional Condition**
- A. Maintain landscaping, buildings, play equipment, fields, and beach access points.
 - B. Provide routine security patrols during evenings at La Colonia Park. Includes unlocking and locking restrooms at La Colonia Park and Fletcher Cove Park.
 - C. Remove graffiti from public property within 3 days.
- 5. Maintain and Improve Street Lighting**
- A. Conduct quarterly inspections of lighting systems and respond to citizen concerns about street and Coastal Rail Trail lighting and expedite scheduled repairs.
 - B. Continue construction projects identified in Streetlight Masterplan update.
 - C. Prepare annual Engineer's Report for the Street Lighting District.
- 6. Maintain and Continue the Assessment of Sanitation Systems to prevent sewer backup**
- A. Work with contractor to clean 100% and video 20% of sewer lines annually and routinely provides documentation for progress reports.
 - B. Analyze reports and videos, identify problem areas, determine plan to address permanent repairs.
 - C. Continue repairs to priority projects identified in west and east side sewer system assessment reports.
 - D. Perform extra cleaning, root foaming and "hot spot" cleaning to manage problem areas until permanent repairs are made.
 - E. Maintain siphon.

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT ENGINEERING	DEPT. NO. 6510	BUDGET UNIT 001-6500-6510
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Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.40	72,555	0.40	74,732	0.40	82,770	0.40	85,252
M4-A	Principal Civil Engineer	0.55	71,362	0.55	73,504	0.55	83,841	0.55	89,076
M3	Senior Civil Engineer	-	-	-	-	0.50	62,767	0.50	64,650
MIS 140B	Associate Civil Engineer	0.50	56,948	0.50	58,658	-	-	-	-
MIS 125	Assistant Civil Engineer	0.80	68,112	0.80	71,801	0.80	81,547	0.80	86,983
MIS 109B	Senior Engineering Technician	-	-	-	-	-	-	-	-
MIS 109B	Associate Management Analyst	0.48	38,188	0.48	39,570	0.48	39,327	0.48	41,535
MIS 92	Administrative Asst III	-	-	-	-	-	-	-	-
	Overtime		1,000		1,000		2,354		2,354
	Total Salaries		308,165		319,265		352,606		369,850
	Total Benefits		91,195		95,045		105,147		114,870
	Total	2.73	399,360	2.73	414,310	2.73	457,753	2.73	484,720

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Encroachment permits issued	144	189	109	200	200
Marine safety permits issued	0	1	1	1	1
Grading permits issued	22	46	17	45	45
Transportation permits issued	30	12	0	15	15
Capital Project Management:					
Less than \$200,000	4	6	5	6	6
Greater than \$200,000	4	3	8	3	3
Street overlays/slurries (square feet)	644,000	180,000	800,000	200,000	200,000
Improvement & lot adjustment permits	2	8	10	4	4
Sanitation permits issued	17	26	17	25	25

NOTES:

- 63300: Percentage of memberships in American Public Works Association, American Society of Civil Engineers
- 64270: Fuel for engineering vehicles
- 65300: Service alerts, staff support, surveys & inspections, on call testing, geotech services, misc services



Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6510 - Engineering

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6500-6510							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	286,840	295,377	298,295	318,265	325,985	350,252	367,496
61030 Overtime	261	522	2,146	1,000	1,000	2,354	2,354
61040 Special Pay	-	-	2,112	-	-	-	-
62050 Retirement	26,634	29,448	29,236	31,650	32,315	39,238	45,425
62100 Medicare	4,080	4,194	4,324	5,340	5,450	5,845	6,139
62200 Flex Credit Benefit	44,488	44,488	41,830	49,050	49,050	50,520	53,551
62440 LT Disability Insurance	1,404	1,418	1,376	1,620	1,660	2,058	2,159
62450 Life Insurance	729	743	803	1,035	1,060	998	1,047
62550 2% Deferred Comp 457	-	-	9,576	5,125	5,235	5,263	5,324
62800 Auto Allowance	1,224	1,224	1,224	1,225	1,225	1,224	1,224
TOTAL PERSONNEL-SALARIES & BENEFITS	365,660	377,414	390,920	414,310	422,980	457,752	484,719
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	603	-	65	-	-	5,000	5,000
63200 Training	928	66	-	-	-	500	500
63300 Membership and Dues	1,062	893	1,165	1,000	1,000	1,000	1,000
64160 Office Supplies	-	-	-	-	-	100	100
64170 Postage	-	17	-	100	100	100	100
64180 Books, Subscriptions & Printing	-	72	837	300	300	500	500
64190 Minor Equipment	108	582	-	600	600	600	600
64200 Departmental Special Supplies	1,193	1,328	2,990	1,200	1,200	1,200	1,200
64270 Vehicle Operating Supplies	1,598	1,454	1,895	1,800	1,800	1,800	1,800
64280 Vehicle Maintenance	44	60	-	1,000	1,000	1,000	1,000
65220 Advertising	574	-	607	600	600	1,200	1,200
65230 Communications	216	300	424	500	500	800	800
65300 Professional Services	4,351	17,561	18,116	21,000	334,556	116,000	116,000
65310 Maint. & Operation of Equipment	-	-	-	100	100	100	100
TOTAL MATERIALS, SUPPLIES & SERV	10,678	22,333	26,098	28,200	341,756	129,900	129,900
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	10,900	3,400	10,150	9,000	9,000	18,000	22,400
69200 Workers' Comp Charges	9,100	11,800	13,350	9,400	9,400	18,500	20,400
TOTAL CAPITAL, DEBT SVC & CHRGS	20,000	15,200	23,500	18,400	18,400	36,500	42,800
TOTAL ENGINEERING	396,338	414,947	440,519	460,910	783,136	624,152	657,419

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
ENVIRONMENTAL SERVICES	6520	001-6500-6520

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.10	17,756	0.10	18,289	0.10	21,324	0.10	21,963
M4-A	Principal Civil Engineer	0.10	12,976	0.10	13,365	0.10	15,245	0.10	15,701
MIS 125	Assistant Civil Engineer	0.30	27,707	0.30	28,840	0.30	27,694	0.30	29,337
M4	Public Works Operations Mgr	0.10	13,324	0.10	13,725	0.10	11,721	0.10	12,073
M1	Public Works Supervisor	0.10	7,370	0.10	7,591	0.10	9,113	0.10	9,386
M1	Public Works Supervisor	0.05	3,308	0.05	3,563	0.10	8,941	0.10	9,386
MIS 81	Maint. Worker II	0.10	5,428	0.10	5,850	0.05	3,341	0.05	3,767
MIS 69	Maint. Worker I					0.05	2,673	0.05	3,033
MIS 112A	Sr. Code Compliance Officer	0.20	15,205	0.20	16,445	0.20	17,594	0.20	19,238
M4	Principal Mgt Analyst	0.15	11,081	0.15	11,412	0.25	30,590	0.25	31,507
	Overtime		800		800		1,605		1,605
	Stand by Pay (Overtime Rate)		2,075		1,100		1,712		1,712
	Total Salaries		117,030		120,980		151,553		158,708
	Total Benefits		37,395		39,015		48,660		52,047
	Total	1.20	154,425	1.20	159,995	1.35	200,213	1.35	210,755

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Trash pick-up per year	245	245	245	245	245
Low flow diverter inspections	12	12	12	12	12
Diverter repairs & maintenance	2	2	2	2	2
Spill responses from auto accidents	1	1	1	1	1
Litter removal from public rights of way	52	52	52	52	52
Dog waste bag replacements bag replacements	96,000	230,000	230,000	230,000	230,000
# of times dispensers refilled	52	52	52	52	52
Catch basins cleaned	75	75	75	75	75
Stevens Creek & outfall inspections	12	12	12	12	12



NOTES:

63300: Percentage of membership in APWA for Public Works Supervisor
63400: Percentage of replacement uniforms for Public Works Supervisor and Lead Maintenance Worker
64180: Printing of education material on storm water runoff, public outreach education
64200: Ceramic tiles for catch basins, recycling supplies, dog waste bags, sampling devices sand bags, recycling supplies, stormwater, BMP material and equipment

	FY 2024	FY 2025
65300:		
Storm drain cleaning	74,240	74,240
Household Hazardous Waste programs	15,400	15,400
JURMP Stormwater Program Services Support	115,000	115,000
JPA Sediment Drying Pad	10,073	10,073
U.S. Mayors Conference	1,000	1,000
Trash Full Capture System Devices	10,000	10,000
Storm Water Program Costs	65,000	65,000
	<u>290,713</u>	<u>290,713</u>

Public Works

CITY OF SOLANA BEACH

6520 - Environmental Services

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-6500-6520	Actual	Actual	Actual	Adopted Budget	Year Budget	Adopted Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	86,409	78,556	81,461	119,080	113,501	148,236	155,392
61020 Part Time & Temporary Salaries	-	-	-	-	1,044	-	-
61030 Overtime	822	724	1,443	800	800	1,605	1,605
61040 Special Pay	1,046	1,036	2,116	1,100	1,100	1,712	1,712
62050 Retirement	7,465	6,967	7,255	12,080	11,080	17,210	18,825
62100 Medicare	1,307	1,200	1,241	2,065	2,000	2,560	2,685
62200 Flex Credit Benefit	16,296	14,802	9,896	21,560	21,560	24,982	26,481
62440 LT Disability Insurance	485	441	380	550	510	694	730
62450 Life Insurance	219	196	206	390	375	424	444
62550 2% Deferred Comp 457	-	-	2,124	2,065	2,010	2,484	2,576
62800 Auto Allowance	153	153	288	305	305	306	306
TOTAL PERSONNEL-SALARIES & BENEFITS	114,202	104,075	106,412	159,995	154,285	200,213	210,756
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	391	-	-	-	-	-	-
63200 Training	111	41	40	500	500	1,300	1,300
63300 Membership and Dues	410	502	430	1,000	1,000	1,000	1,000
63400 Clothing and Personal Expenses	795	954	1,068	1,000	1,000	1,000	1,000
64180 Books, Subscriptions & Printing	172	221	-	200	200	200	200
64190 Minor Equipment	6,985	1,198	14,211	5,000	5,000	5,000	5,000
64200 Departmental Special Supplies	9,137	6,698	9,758	12,400	12,400	12,400	12,400
64270 Vehicle Operating Supplies	4,650	4,229	5,512	4,500	4,500	4,500	4,500
64280 Vehicle Maintenance	-	42	-	1,500	1,500	1,500	1,500
65220 Advertising	-	287	361	-	-	-	-
65230 Communications	216	300	401	800	800	800	800
65250 Rents and Leases	-	-	-	300	300	300	300
65270 Utilities - Water	2,740	2,902	2,841	3,500	3,500	3,500	3,500
65290 Mileage	19	-	-	-	-	-	-
65300 Professional Services	191,171	189,210	199,147	255,075	289,325	290,713	290,713
TOTAL MATERIALS, SUPPLIES & SERV	216,796	206,586	233,770	285,775	320,025	322,213	322,213
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,000	900	2,800	3,100	3,100	6,200	7,700
69200 Workers' Comp Charges	2,800	3,400	3,300	3,500	3,500	8,000	8,800
CAPITAL, DEBT SVC & CHRGS	5,800	4,300	6,100	6,600	6,600	14,200	16,500
TOTAL ENVIRONMENTAL SERVICES	336,798	314,961	346,282	452,370	480,910	536,626	549,469

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
STREET MAINTENANCE	6530	001-6500-6530

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.20	36,278	0.20	37,377	0.20	41,385	0.20	42,627
MIS 109B	Associate Management Analyst	0.25	19,515	0.25	20,610	0.25	20,483	0.25	21,633
MIS 125	Assistant Civil Engineer	0.10	9,236	0.10	9,614	0.10	9,232	0.10	9,779
M4	Public Works Operations Mgr	0.20	26,648	0.20	27,449	0.10	11,721	0.10	12,073
M1	Public Works Supervisor	0.55	40,534	0.55	41,740	0.30	27,337	0.30	28,157
M1	Public Works Supervisor	0.55	36,378	0.55	39,187	0.30	26,821	0.30	28,157
MIS 81	Maintenance Worker II	1.10	59,706	1.10	64,343	0.55	36,746	0.55	41,437
MIS 69	Maintenance Worker I	-	-	-	-	0.55	29,393	0.55	33,361
N/A	Overtime		6,600		6,600		7,704		7,704
	Stand by Pay (Overtime Rate)		12,500		9,500		8,453		8,453
	Total Salaries		247,395		256,420		219,275		233,381
	Total Benefits		83,910		87,780		74,824		81,448
	Total	2.95	331,305	2.95	344,200	2.35	294,099	2.35	314,829

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Asphalt repairs	1,000	1,000	1,000	1,000	1,000
Street name & regulatory sign replacement	300	300	300	300	300
Curb painting (lineal feet)	15,000	15,000	15,000	15,000	15,000
Street striping (lineal feet)	300	300	300	300	300
Graffiti removal	40	40	40	40	40
Inspect landscape medians	16	16	16	16	16
Clean under I-5 bridge	5	5	5	5	5
Public contact regarding street issues	52	52	52	52	52



NOTES:

63300: Percentage of American Public Works Association membership for Public Works Supervisor
63400: Percentage of costs for uniforms and boots spread over 7 accounts
64200: Signage, barricades, cold process asphalt repair materials, miscellaneous repair materials
64280: Regular maintenance of Public Works Fleet
65230: Cellular phone
65250: Rental of miscellaneous equipment and tools for street repair

	FY 2024	FY 2025
65300: Pavement repairs, potholes, street markings, including emergencies	10,100	10,100
Tree trimming/arborist	23,000	23,000
Sidewalk Cleaning	5,000	5,000
Pest Control/Dead Animal Removal	-	-
	<u>38,100</u>	<u>38,100</u>

Public Works

CITY OF SOLANA BEACH

6530 - Street Maintenance

Estimated Expenditures

FY 2024 & FY 2025


BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-6500-6530	Actual	Actual	Actual	Adopted Budget	Year Budget	Adopted Budget	Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	211,842	194,564	209,148	240,320	228,626	203,118	217,224
61020 Part Time & Temporary Salaries	-	-	-	-	11,484	-	-
61030 Overtime	4,809	5,783	7,596	6,600	6,600	7,704	7,704
61040 Special Pay	9,136	9,079	12,727	9,500	9,500	8,453	8,453
62050 Retirement	19,126	18,423	19,688	23,375	22,755	21,542	24,955
62100 Medicare	3,383	3,161	3,431	4,485	4,480	3,810	4,052
62200 Flex Credit Benefit	48,073	46,419	43,700	53,000	53,000	43,488	46,097
62440 LT Disability Insurance	1,224	1,119	1,123	1,230	1,230	1,200	1,281
62450 Life Insurance	539	487	558	785	785	582	621
62550 2% Deferred Comp 457	-	-	4,499	4,295	4,415	3,590	3,829
62800 Auto Allowance	612	612	612	610	610	612	612
TOTAL PERSONNEL-SALARIES & BENEFITS	298,743	279,647	303,082	344,200	343,485	294,099	314,828
MATERIALS, SUPPLIES & SERV							
63150 Travel-Meetings	483	-	-	-	-	-	-
63200 Training	37	398	300	1,000	1,000	1,000	1,000
63300 Membership and Dues	164	100	150	200	200	200	200
63400 Clothing and Personal Expenses	1,287	1,504	1,833	1,800	1,800	1,800	1,800
64190 Minor Equipment	3,551	3,328	2,264	2,000	8,542	8,500	8,500
64200 Departmental Special Supplies	4,293	10,471	9,934	10,000	17,003	17,000	17,000
64270 Vehicle Operating Supplies	4,281	3,980	5,132	4,500	4,500	4,500	4,500
64280 Vehicle Maintenance	1,361	810	364	1,500	1,500	1,500	1,500
65230 Communications	216	300	401	500	500	700	700
65240 Utilities - Electric	13,308	15,026	18,576	17,000	17,000	17,000	17,000
65250 Rents and Leases	302	-	457	800	800	800	800
65260 Maint. of Buildings & Grounds	22,090	24,267	26,580	27,100	27,100	27,100	27,100
65270 Utilities - Water	1,174	1,575	1,490	2,000	2,000	2,000	2,000
65290 Mileage	140	325	158	300	300	300	300
65300 Professional Services	14,754	22,875	13,745	31,100	40,100	38,100	38,100
65310 Maint. & Operation of Equipment	-	-	1,303	-	2,328	2,300	2,300
TOTAL MATERIALS, SUPPLIES & SERV	67,441	84,958	82,686	99,800	124,673	122,800	122,800
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	130,400	50,800	109,900	123,600	123,600	233,100	290,600
69200 Workers' Comp Charges	17,600	18,300	59,200	14,000	14,000	13,000	14,300
69300 Asset Replacement Charges	17,300	17,300	5,000	5,000	5,000	-	-
CAPITAL, DEBT SVC & CHRGS	165,300	86,400	174,100	142,600	142,600	246,100	304,900
TOTAL STREET MAINTENANCE	531,484	451,005	559,868	586,600	610,758	662,999	742,528

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
TRAFFIC SAFETY	6540	001-6500-6540

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
SERVICE II Preventative maintenance of traffic signals	16	16	16	16	16
Traffic signal repairs	35	35	35	35	35
Safety signs installed	30	30	30	30	30
Sight distance issues	0	0	0	0	0
Other repairs relating to landscaping, temporary signage	25	25	25	25	25



NOTES:

64180: Printing specifications and plans
64200: Striping paint, posts, street name signs, regulatory signs, and street marking templates
Portion of cost of pressure washer, traffic control signs and barricades
65240: Miscellaneous utilities and electricity and cost share agreement with Caltrans

	FY 2024	FY 2025
65300: Red Flex - third party red light camera administration	110,591	113,909
Traffic engineering consulting	65,000	65,000
Signal repairs	71,000	71,000
Crossing Guards	214,056	229,039
Cost Share agreement with Caltrans for maintenance & equipment for I-5 intersection	7,900	7,900
	<u>468,547</u>	<u>486,848</u>

65310: Maintenance of striping machine, arrow board, trailer, spray gun, flashing lights, timer, signal cabinet and hardware

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6540 - Traffic Safety

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-6500-6540	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	10,635	4,442	6,909	12,000	12,000	12,000	12,000
64200 Departmental Special Supplies	5,231	11,643	7,118	12,000	12,000	12,000	12,000
65230 Communications	705	814	859	1,300	1,300	1,300	1,300
65240 Utilities - Electric	17,549	19,012	22,662	22,800	22,800	22,800	22,800
65250 Rents and Leases	-	-	-	1,000	1,000	1,000	1,000
65290 Mileage	83	157	-	100	100	100	100
65300 Professional Services	219,765	237,025	340,252	278,000	413,000	468,547	486,848
65310 Maint. & Operation of Equipment	72	-	-	500	500	500	500
TOTAL MATERIALS, SUPPLIES & SERV	254,041	273,092	377,800	327,700	462,700	518,247	536,548
TOTAL TRAFFIC SAFETY	254,041	273,092	377,800	327,700	462,700	518,247	536,548

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
STREET SWEEPING	6550	001-6500-6550

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Miles of streets swept	40	40	40	40	40
Special event street sweepings	2	2	2	2	2
Maintain signage	12	12	12	12	12
Street sweeping inspections	26	26	26	26	26



NOTES:

The cost for the City to provide these services is recovered through an agreement with the City's trash pick-up contractor, negotiated as part of the contract.

65300: Includes cleaning of all city streets at least nine times a year with Lomas Santa Fe Drive, South Sierra Ave, Highway 101, Stevens Avenue, and portions of South Cedros being swept twice per month. Special event/emergency street sweeping is funded at \$800 for the fiscal year. City Parking Lots are swept once per month

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6550 - Street Sweeping

FY 2024 & FY 2025


BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6500-6550							
MATERIALS, SUPPLIES & SERV							
65270 Utilities - Water	704	809	875	1,500	1,500	1,500	1,500
65300 Professional Services	49,602	41,244	48,964	62,300	62,300	70,000	118,000
TOTAL MATERIALS, SUPPLIES & SERV	50,306	42,053	49,839	63,800	63,800	71,500	119,500
TOTAL STREET SWEEPING	50,306	42,053	49,839	63,800	63,800	71,500	119,500

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
PARK MAINTENANCE	6560	001-6500-6560

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
MIS 125	Assistant Civil Engineer	0.10	9,386	0.10	9,668	0.10	9,232	0.10	9,779
M4	Public Works Operations Mgr	0.20	26,649	0.20	27,453	0.10	11,721	0.10	12,073
M1	Public Works Supervisor	0.15	11,055	0.15	11,387	0.10	9,113	0.10	9,386
M1	Public Works Supervisor	0.30	20,293	0.30	21,375	0.10	8,941	0.10	9,386
MIS 81	Maintenance Worker II	0.30	15,815	0.30	16,489	0.30	20,043	0.30	22,602
MIS 69	Maintenance Worker I	0.30	17,652	0.30	18,553	0.30	16,033	0.30	18,197
	Overtime		3,100		3,100		3,424		3,424
N/A	Stand by Pay (Overtime Rate)		4,500		4,500		3,745		3,745
	Total Salaries		108,450		112,525		82,252		88,592
	Total Benefits		37,370		39,135		29,861		32,342
	Total Salaries	1.35	145,820	1.35	151,660	1.00	112,113	1.00	120,934

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Landscape inspections	52	52	52	52	52
Maintenance to Stevens House	12	12	12	12	12
Repairs & maintenance to park buildings	150	150	150	150	150
Playground inspections	52	52	52	52	52
Plumbing repairs to showers, drinking, fountains, etc.	16	16	16	16	16
Lighting repairs	40	40	40	40	40
Beach access and maintenance	26	26	26	26	26
Signage repairs and installations	30	30	30	30	30



NOTES:

64190: Replacement parts and hoses for spraying & blowing equipment, etc.
64200: Irrigation and landscaping miscellaneous supplies and repair parts
64210: Miscellaneous hand tools and pruning equipment, sprinklers, etc.
64270: Fuel for Public Work Fleet
65230: Radio and telephone usage
65250: Rental of large mowers and power sprayers, boom, tiller

	FY 2024	FY 2025
65260: Landscape Maintenance	190,000	190,000
As-needed repairs and landscaping	25,000	25,000
	<u>217,700</u>	<u>217,700</u>
65300: Tree trimming/on-call arborist	31,000	31,000
Back flow testing, misc repairs	6,500	6,500
Security, alarm monitoring	17,000	17,000
	<u>54,500</u>	<u>54,500</u>
65310: Maintenance of beach tractor and front end loader repair, chainsaws, weeders, blowers, etc		

Public Works

CITY OF SOLANA BEACH

6560 - Park Maintenance

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6500-6560							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	91,022	72,948	83,335	104,925	91,841	75,083	81,423
61020 Part Time & Temporary Salaries	-	-	-	-	6,264	-	-
61030 Overtime	2,080	2,675	3,603	3,100	3,100	3,424	3,424
61040 Special Pay	4,337	4,321	6,231	4,500	4,500	3,745	3,745
62050 Retirement	8,083	6,412	7,321	10,065	8,810	7,768	8,860
62100 Medicare	1,490	1,256	1,414	1,985	1,885	1,461	1,569
62200 Flex Credit Benefit	22,000	19,012	18,448	24,255	24,255	18,506	19,616
62440 LT Disability Insurance	556	451	479	540	505	446	483
62450 Life Insurance	232	179	218	345	325	216	234
62550 2% Deferred Comp 457	-	-	1,391	1,945	1,935	1,464	1,580
TOTAL PERSONNEL-SALARIES & BENEFITS	129,800	107,254	122,440	151,660	143,420	112,113	120,934
MATERIALS, SUPPLIES & SERV							
63150 Travel-Meeting	483	-	-	-	-	-	-
63200 Training	37	174	-	-	-	-	-
63400 Clothing and Personal Expenses	788	1,009	965	1,000	1,000	1,500	1,500
64170 Postage	-	-	-	-	-	-	-
64190 Minor Equipment	707	91	740	1,000	1,000	1,000	1,000
64200 Departmental Special Supplies	15,134	15,696	13,346	12,600	27,600	35,000	37,000
64270 Vehicle Operating Supplies	872	825	1,143	1,200	1,200	1,200	1,200
64280 Vehicle Maintenance	1,662	657	1,248	1,500	1,500	1,500	1,500
65230 Communications	173	236	573	800	800	1,000	1,000
65250 Rents and Leases	187	501	1,265	500	500	500	500
65260 Maint. of Buildings & Grounds	151,215	150,105	220,836	181,000	215,000	215,000	215,000
65270 Utilities - Water	38,513	48,061	48,936	51,800	51,800	51,800	51,800
65290 Mileage	204	406	429	300	300	300	300
65300 Professional Services	34,027	22,247	27,146	35,500	54,500	54,500	54,500
65310 Maint. & Operation of Equipment	-	873	551	2,200	2,200	2,200	2,200
TOTAL MATERIALS, SUPPLIES & SERV	244,002	240,880	317,177	289,400	357,400	365,500	367,500
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,400	500	2,500	2,700	2,700	5,400	6,700
69200 Workers' Comp Charges	3,100	3,500	2,800	3,100	3,100	5,000	6,100
CAPITAL, DEBT SVC & CHRGS	6,500	4,000	5,300	5,800	5,800	10,400	12,800
TOTAL PARK MAINTENANCE	380,301	352,134	444,917	446,860	506,620	488,013	501,234

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
PUBLIC FACILITIES MAINTENANCE	6570	001-6500-6570

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Painting at City Hall (square feet)	500	500	500	500	500
Plumbing repairs	12	12	12	12	12
Roof maintenance (times per year)	12	12	12	12	12
Lighting repairs	30	30	30	30	30
Sewer line cleaning at City Hall	12	12	12	12	12



NOTES:

64190: Miscellaneous minor equipment for facility maintenance
64200: City-wide supplies, first aid supplies, miscellaneous repair parts & supplies

65240: City facility utility costs

	FY 2024	FY 2025
65260:		
Janitorial services	127,880	127,880
Pest control	4,960	4,960
HVAC preventative maintenance	3,960	3,960
LS Maintenance Contract	34,711	34,711
Emergency Generator Maintenance (City Hall/Fire station)	14,883	14,833
Elevator Maintenance	2,500	2,500
Misc.Unspecified Repairs	7,426	7,426
	<u>196,320</u>	<u>196,270</u>
65300:		
City Hall Generator APCD Permit	700	700
Miscellaneous Repairs	15,000	15,000
Handyman	25,000	25,000
Seaside HVAC	7,500	7,500
Door Service/repair	5,900	5,900
Tree Trimming	11,400	11,400
Partnership With Industry	18,000	18,000
Fire Suppression Services	16,500	16,500
	<u>100,000</u>	<u>100,000</u>

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6570 - Public Facilities Maintenance

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-6500-6570							
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	7,655	-	9,453	-	8,360	-	-
64200 Departmental Special Supplies	17,754	19,025	26,733	17,500	17,500	17,700	17,700
64270 Vehicle Operating Supplies	1,472	1,322	1,823	1,500	1,500	1,500	1,500
65240 Utilities - Electric	81,449	86,365	114,214	100,000	100,000	100,000	100,000
65250 Rents/Leases	865	-	481	500	500	500	500
65260 Maint. of Buildings & Grounds	130,102	177,635	155,152	164,100	194,100	196,320	196,270
65270 Utilities - Water	2,058	2,412	2,147	2,500	2,500	2,500	2,500
65290 Mileage	173	40	82	200	200	200	200
65300 Professional Services	57,164	33,417	48,933	73,500	123,500	100,000	100,000
65310 Maint. & Operation of Equipment	4,773	3,282	4,149	8,800	25,300	10,000	10,000
TOTAL MATERIALS, SUPPLIES & SERV	303,465	323,498	363,167	368,600	473,460	428,720	428,670
CAPITAL, DEBT SVC & CHRGS							
69350 Facilities Replacement Charges	150,000	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	150,000	-	-	-	-	-	-
TOTAL PUBLIC FACILITIES MAINTENANCE	453,465	323,498	363,167	368,600	473,460	428,720	428,670

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COMMUNITY SERVICES

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CITY OF SOLANA BEACH							
FUNCTION ACTIVITY OVERVIEW							
FUNCTION			FUND DISTRIBUTION			2024	2025
COMMUNITY SERVICES/ RECREATION			General Fund			869,124	877,190
			Camp Programs			119,426	123,976
						988,550	1,001,166
EXPENSE CLASSIFICATION			2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2023 AMENDED	2024 ADOPTED
TOTAL REGULAR POSITIONS			2.98	3.28	3.30	3.30	3.55
SALARIES & FRINGE BENEFITS			220,140	326,232	321,620	408,470	433,625
MATERIAL, SUPPLIES & SERVICES			26,213	39,645	70,725	70,725	75,425
CAPITAL, DEBT SVC & CHARGES			442,727	460,452	461,900	465,949	479,500
TOTAL BUDGET			689,080	826,329	854,245	945,144	988,550

Mission Statement:

We create community through people, parks, and programs. We also enrich our community by creating an atmosphere that nurtures, enhances, and reflects our diverse cultural values and artistic vitality. Parks and the Arts make life better!

Department Overview:

Community Services/Recreation is responsible for various City-sponsored community events and providing the community with enriching cultural experiences and family orientated recreational activities.

Structure & Services

Community Services is responsible for providing various service-oriented activities which include the City’s Annual Street Banner program, production of *Shorelines*, the City newsletter publication, management of the public art program, and coordination of City-sponsored community-wide events. The department’s budget and service indicators are located at C-102 and C-103.

Community Services provides program management for the City Hall Gallery Art Exhibits, management of the Master Art Policy, and the Street Banner Program, implementation of public art projects including the Temporary Public Art Program, City Hall Gallery Program and the Utility Box project, and provides staff support to the City’s Public Arts Commission. The budget for this program is included in the Community Services budget.

Recreation Services is directly responsible for providing programs and services to the community through City sponsored and contracted programs. The City currently contracts with Mira Costa College for Adult Recreation Classes and Instruction that are held at La Colonia and Fletcher Cove Community Centers. Recreation Services also includes:

- rental processing of La Colonia field and Community Center and managing the Fletcher Cove Community Center for City programs, rentals and services.
- Coordination of 30 City-sponsored special events; development of joint use agreements with local school districts and other organizations for facility use and program resources; contract management with the Boys & Girls Club for the City's After School Enrichment Program.
- non-City-sponsored special event application administration; and Summer Youth Camps. Recreation

Services also include staff support to the City's Park & Recreation Commission. This department's budget and service indicators are located at C-85 and C-86.


Goals:

- Evaluate current programs through participant feedback and conduct periodic studies to enhance Parks and Recreation Department programming to ensure the City is serving the needs of the community.
- To meet community recreational needs with maximum effectiveness and with minimum expense.
- Expand the use of community volunteers and sponsors to maximize program quality and efficiency.
- Continue the artist exhibitions, receptions, and lectures in the City Hall Gallery and seek out interesting, informative, and entertaining cultural events to include in the annual Gallery schedule.
- Expand the Temporary Public Art Program by seeking additional Council approved sites, changing the current sculptures and installing new ones to keep the Program interesting.
- Implement the Utility Box Art Wrap Program and expand the program by seeking additional Council approved sites.
- Work with the Public Arts Commission to provide new and on-going artistic and cultural community events.
- Work with the Public Arts Commission to implement long range Council directed goals such as artistic monument signs at City entry ways.
- Continue to seek out funding sources for the La Colonia Park Master Plan Project.
- Process all special event permit applications throughout the City.
- Work closely with the Parks and Recreation Commission to provide community events that enhance the quality of life for Solana Beach residents.
- Continue encouraging and fostering partnerships with community and youth agencies that will strengthen collaboration efforts in order to provide safe environments for the youth.
- Maintain the number of partnership agreements and foster even stronger community relationships with overall intent of providing a wider variety of recreational opportunities for residents.
- Provide the necessary management to fully achieve the priorities identified by the Parks & Recreation Commission, the City Manager's Office, and City Council.
- Continue evaluating ways Improve safety and sense of security for park users.
- Manage the Proposition 68 grant funding received through the State of California.
- Work with Van Dyke Landscape Architects, the community, and Engineering Department to complete the Design & Construction phases of the La Colonia & Fletcher Cove playground projects.
- Work with the Parks and Recreation Commission, residents, and staff to implement the new Age Friendly Action Plan.

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
COMMUNITY SERVICES	7100	001-7000-7100

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.10	18,885	0.10	18,285	0.10	21,324	0.10	21,963
M1	Management Analyst	0.75	49,280	0.75	51,870	1.00	93,005	1.00	95,795
	Overtime		2,000		2,000		2,140		2,140
	Total Salaries		70,165		72,155		116,469		119,898
	Total Benefits		23,665		24,685		35,618		38,335
	Total	0.90	93,830	0.85	96,840	1.10	152,087	1.10	158,233

SERVICE INDICATORS	
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NOTES:		FY 2024	FY 2025
65750:			
Temporary Public Art Program		6,000	6,000
Utility Box Wrap Program		10,000	
		<u>\$ 16,000</u>	<u>\$ 6,000</u>
65700: Dial-A-Ride and ad hoc activities		<u>\$ 1,500</u>	<u>\$ 1,500</u>

Community Services

CITY OF SOLANA BEACH

7100 - Community Services

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020	2021	2022	2023	2023 Mid-	2024	2025
100-7000-7100	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	8,256	8,678	54,306	18,285	101,250	114,329	117,759
61020 Part Time & Temporary Salaries	34,679	37,395	28,809	51,870	24,175	-	-
61030 Overtime	338	624	2,222	2,000	2,000	2,140	2,140
61040 Special Pay	-	-	1,320	-	-	-	-
62050 Retirement	3,302	3,817	6,882	6,015	7,445	9,955	11,299
62100 Medicare	711	702	1,358	1,270	1,600	1,984	2,051
62200 Flex Credit Benefit	10,592	10,592	17,416	15,270	19,760	20,356	21,577
62440 LT Disability Insurance	247	246	322	360	455	668	688
62450 Life Insurance	111	115	178	230	290	324	334
62550 2% Deferred Comp 457	-	-	2,908	1,235	1,580	2,025	2,080
62800 Auto Allowance	153	153	288	305	305	306	306
TOTAL PERSONNEL-SALARIES & BENEFITS	58,389	62,324	116,009	96,840	158,860	152,087	158,234
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	66	-	-	-	-	2,200	2,200
63200 Training	-	-	-	-	-	500	500
63300 Membership and Dues	180	90	340	300	300	615	615
64160 Office Supplies	-	-	-	-	-	500	500
64170 Postage	-	-	-	-	-	-	-
64200 Departmental Special Supplies	116	140	1,145	900	900	2,600	2,600
65220 Advertising	-	-	-	400	400	400	400
65290 Mileage	-	-	-	400	400	400	400
65300 Professional Services	12,346	9,612	10,497	16,125	16,125	-	-
65310 Maintenance & Operation of Equipment	-	-	-	-	-	-	-
65380 Special Events	-	-	453	1,000	1,000	1,000	1,000
65700 Other Charges	-	166	-	1,500	1,500	1,500	1,500
65750 Public Arts Expenditures	600	-	129	4,500	4,500	16,000	6,000
TOTAL MATERIALS, SUPPLIES & SERV	13,309	10,009	12,565	25,125	25,125	25,715	15,715
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	1,600	500	2,300	1,800	1,800	3,600	4,500
69200 Workers' Comp Charges	1,500	1,900	4,800	3,200	3,200	6,000	6,600
CAPITAL, DEBT SVC & CHRGS	3,100	2,400	7,100	5,000	5,000	9,600	11,100
TOTAL COMMUNITY SERVICES	74,798	74,732	135,674	126,965	188,985	187,402	185,049

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
RECREATION	7110	001-7000-7110

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.10	17,758	0.10	18,289	0.10	21,324	0.10	21,963
M4	Recreation Manager	0.80	80,462	0.80	82,876	0.80	97,887	0.80	100,823
PTS 58/63	Recreation Leaders (PT)	0.60	19,280	0.60	19,860	0.60	27,482	0.60	28,307
	Overtime				-				-
	Total Salaries		117,500		121,025		146,693		151,093
	Total Benefits		32,410		34,045		39,419		43,337
	Total	1.50	122,800	1.50	155,070	1.50	186,112	1.50	194,430

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
City sponsored community events	0	19	17	19	19
Special events participants	0	29,350	28,300	29,000	29,000
Fletcher Cove Community Center Private rentals	0	17	16	25	25



NOTES:

- 63300: Staff membership in California Parks and Recreation Society
- 63400: Staff Uniforms
- 64200: Supplies for various recreation programs; Day Camp & Enrichment Class supplies; etc.
- 65300: Custodial and security guard services for Fletcher Cover private rentals

	FY 2024	FY 2025
65380: Staff Coordinated Events		
Dias De Los Muertos	4,000	4,000
Veterans Day	400	400
Memorial Day	400	400
Ad hoc events/dedications, etc.	500	500
P&R Coordinated Events		
Santa Sleigh Ride	2,500	2,500
Holiday Tree Lighting	6,500	6,500
Special Events Totals	<u>14,300</u>	<u>14,300</u>

Community Services

CITY OF SOLANA BEACH

7110 - Recreation

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
100-7000-7110							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	86,393	87,434	101,143	101,165	104,605	119,211	122,787
61020 Part Time & Temporary Salaries	12,902	1,725	11,503	19,860	27,750	27,482	28,307
61030 Overtime	326	653	1,528	-	-	-	-
61040 Special Pay	989	963	963	-	-	-	-
62050 Retirement	9,120	9,918	11,285	11,320	11,705	15,551	17,744
62100 Medicare	1,550	1,407	1,821	1,990	2,155	2,369	2,447
62110 Social Security	803	-	788	1,230	1,720	1,704	1,755
62200 Flex Credit Benefit	13,852	13,852	14,565	16,170	16,170	16,655	17,654
62440 LT Disability Insurance	467	466	491	510	525	696	717
62450 Life Insurance	216	217	272	325	335	338	348
62550 2% Deferred Comp 457	-	-	3,529	2,195	2,355	1,800	2,366
62800 Auto Allowance	153	153	288	305	305	306	306
TOTAL PERSONNEL-SALARIES & BENEFITS	126,771	116,787	148,176	155,070	167,625	186,112	194,431
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	858	-	901	1,400	1,400	1,600	1,600
63200 Training	140	79	307	500	500	500	500
63300 Membership and Dues	170	170	170	200	200	200	200
63400 Clothing & Personal Expenses	506	363	408	600	600	1,400	1,400
64160 Office Supplies	-	-	-	-	-	260	260
64170 Postage	-	-	-	-	-	-	-
64180 Books, Subscriptions & Printing	-	-	-	200	200	-	-
64190 Minor Equipment	250	-	-	-	-	-	-
64200 Departmental Special Supplies	125	247	545	1,700	1,700	2,300	2,300
64270 Vehicle Operating Supplies	468	353	627	1,000	1,000	900	900
64280 Vehicle Maintenance	-	374	35	1,000	1,000	1,000	1,000
65220 Advertising	-	-	74	-	-	-	-
65290 Mileage	-	-	-	300	300	300	300
65300 Professional Services	2,799	-	3,555	12,600	12,600	11,000	11,000
65310 Maint. & Operation of Equipment	-	63	151	700	700	700	700
65380 Special Events	10,738	2,548	11,987	13,400	13,400	16,800	16,800
65700 Other Charges	-	29	14	500	500	750	750
66400 Equipment	-	7,942	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	16,054	12,169	18,774	34,100	34,100	37,710	37,710
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,500	1,100	2,900	3,100	3,100	6,200	7,700
69200 Workers' Comp Charges	3,300	4,300	3,400	3,600	3,600	6,000	6,600
69380 700 Stevens	510,497	430,627	440,347	445,700	445,700	445,700	445,700
CAPITAL, DEBT SVC & CHRGS	517,297	436,027	446,647	452,400	452,400	457,900	460,000
TOTAL RECREATION	660,122	564,983	613,597	641,570	654,125	681,722	692,141

**GENERAL FUND
MEASURES**

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General Fund

CITY OF SOLANA BEACH

110 - General Fund Measure S

Estimated Expenditures

FY 2024 & FY 2025

FUND 110	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
42100 Sales and Use Tax - Measure S	-	-	-	-	750,000	4,400,000	4,488,000
TOTAL RESOURCES	-	-	-	-	750,000	4,400,000	4,488,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	-	-	-	-	60,000	-
66610 Construction	-	-	-	-	-	1,064,000	390,000
TOTAL MATERIALS, SUPPLIES & SERV	-	-	-	-	-	1,124,000	390,000
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	-	733,400	1,046,400
TOTAL TRANSFERS OUT	-	-	-	-	-	733,400	1,046,400
TOTAL EXPENDITURES	-	-	-	-	-	1,857,400	1,436,400
Resources over/(under) Appropriations	-	-	-	-	750,000	2,542,600	3,051,600
Beginning Fund Balance	-	-	-	-	-	750,000	3,292,600
PROJECTED ENDING FUND BALANCE	-	-	-	-	750,000	3,292,600	6,344,200

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TRANSFERS OUT

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Transfers Out

CITY OF SOLANA BEACH

8000 - Transfers Out

Estimated Expenditures

FY 2024 & FY 2025

BUDGET UNIT 100-0000-8000	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
TRANSFERS OUT							
68100 Transfers Out - General Fund Operating	497,515	151,100	1,165,740	482,500	2,464,302	980,000	-
TOTAL TRANSFERS OUT	<u>497,515</u>	<u>151,100</u>	<u>1,165,740</u>	<u>482,500</u>	<u>2,464,302</u>	<u>980,000</u>	<u>-</u>
TOTAL TRANSFERS OUT	<u>497,515</u>	<u>151,100</u>	<u>1,165,740</u>	<u>482,500</u>	<u>2,464,302</u>	<u>980,000</u>	<u>-</u>

FY 2024 - TRANSFER DETAIL

FD 317 - Public Facilities	-
FD 459 - Miscellaneous Capital Projects	980,000
Total	<u>980,000</u>

FY 2025 - TRANSFER DETAIL

FD 317 - Public Facilities	-
FD 459 - Miscellaneous Capital Projects	-
Total	<u>-</u>

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INTERNAL SERVICE FUNDS

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CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
RISK MANAGEMENT - INSURANCE	5460	120-5000-5460

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Finance Director	0.15	21,500	0.15	22,144	-	-	-	-
M4	Risk Manager					0.15	26,667	0.15	27,467
Conf 114-A	Accountant					0.40	48,037	0.40	47,664
M2	Senior Management Analyst	0.40	35,978	0.40	37,035	-	-	-	-
MIS 92	Admin Assistant III	0.10	6,783	0.10	6,914	0.20	18,736	0.20	19,907
Conf 95-A	Fiscal Services Specialist I	0.20	13,699	0.20	13,967	0.10	7,677	0.10	8,406
	Total Salaries		77,960		80,060		101,117		103,444
	Total Benefits		34,460		36,560		65,480		70,999
	Total	0.85	112,420	0.85	116,620	0.85	166,597	0.85	174,443

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Liability claims filed	7	6	7	7	7
Value of claims*	\$48,690	\$40,021	\$101,972	\$90,000	\$100,000


*value claims includes claims for Sanitation Fund

NOTES:

The proposed expenditures are for insurance, third party services including (claims administration and legal) and damage claims. Sanitation claims are paid from the Sanitation budget.

The costs to provide this service are charged to other budget units with payroll accounts on an annual basis.

63100: General Liability, Property & Automobile and Miscellaneous Insurance Premiums
65300: Third party administration services, Armored Transport
65400: Damage Claims



Internal Service Funds

CITY OF SOLANA BEACH

120- Risk Management - Insurance

Estimated Expenditures

FY 2024 & FY 2025


FUND 120	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
4510 Investment Interest - LAIF	-	-	120	-	-	-	-
4511 Investment Interest - Chandler	12,520	8,688	2,174	10,000	10,000	10,500	10,500
4530 Gain/Loss on FMV of Asset	15,734	(15,859)	(14,245)	-	-	-	-
4850 Miscellaneous Revenue	-	-	-	-	-	-	-
4871 Damage to City Property	-	-	3,328	-	-	-	-
4890 Administrative Charges	464,790	143,000	363,350	350,200	350,200	700,000	869,700
4892 Reimbursed Costs	-	-	-	-	-	-	-
4910 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	493,044	135,829	354,727	360,200	360,200	710,500	880,200
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	74,718	87,761	78,765	80,060	84,795	99,306	103,237
62XXX Benefits	28,759	29,943	31,810	36,560	37,140	65,197	70,725
TOTAL PERSONNEL-SALARIES & BENEFITS	103,477	117,703	110,575	116,620	121,935	164,503	173,962
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	201,417	251,627	310,741	330,995	374,995	489,650	567,994
63150 Travel-Meeting	68	-	-	100	100	3,000	3,000
63200 Training	1,603	291	-	3,000	3,000	250	250
63300 Membership and Dues	150	150	150	200	200	300	300
64190 Minor Equipment	5,955	4,700	4,454	5,000	5,000	10,650	5,300
65300 Professional Services	26,066	36,309	23,257	25,000	58,000	60,000	65,000
65400 Damage Claims	4,436	17,546	21,362	40,000	59,000	70,000	80,000
65410 Damage to City Property	1,803	-	226	-	4,000	20,000	20,000
65760 Loss Control	8,980	7,458	7,811	8,000	8,000	8,000	8,000
TOTAL MATERIALS, SUPPLIES & SERV	250,476	318,082	368,002	412,295	512,295	661,850	749,844
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	5,000	5,200	3,985	4,035	4,035	20,800	20,200
69650 PARS Pension Charges	2,625	-	4,366	-	6,479	-	-
CAPITAL, DEBT SVC & CHRGS	7,625	5,200	8,351	4,035	10,514	20,800	20,200
TOTAL EXPENDITURES	361,579	440,985	486,928	532,950	644,744	847,153	944,006
Resources over/(under) Appropriations	131,465	(305,157)	(132,200)	(172,750)	(284,544)	(136,653)	(63,806)
Beginning Fund Balance	792,179	923,644	618,488	486,287	486,287	201,743	65,090
PROJECTED ENDING FUND BALANCE	923,644	618,488	486,287	313,537	201,743	65,090	1,284

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
WORKERS' COMPENSATION - INSURANCE	5465	125-5000-5465

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.10	8,879	0.10	9,145	0.05	10,662	0.05	10,982
M8	HR Director	0.15	20,010	0.15	20,610	0.15	24,927	0.15	25,675
M4	Risk Manager	-	-	-	-	0.05	5,984	0.05	5,958
M4	Principal HR Analyst	-	-	-	-	0.15	20,987	0.15	21,063
M8	Finance Director/Treasurer	0.10	14,331	0.10	14,765	10%	17,778	10%	18,311
	Total Salaries		43,220		44,520		80,338		81,989
	Total Benefits		17,415		18,415		51,911		55,173
	Total	0.35	60,635	0.35	62,935	0.50	132,249	0.50	137,162

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Number of claims outstanding	24	24	27	25	25
Outstanding value of claims filed	\$ 745,555	\$ 769,394	\$ 805,990	\$ 800,000	\$ 800,000

NOTES:	<p>63100: Excess premium through CSAC; State of California Self Insurance Fee 65300: Third party administration services 65400: Claims</p>	
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Internal Service Funds

CITY OF SOLANA BEACH

125 - Workers' Compensation - Insurance

Estimated Expenditures

FY 2024 & FY 2025

FUND 125	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	-	-	186	-	-	-	-
45110 Investment Interest - Chandler	4,868	12,849	3,932	7,000	7,000	7,350	7,350
45300 Gain/Loss on FMV of Asset	6,023	(1,576)	(21,134)	-	-	-	-
48500 Miscellaneous Revenue	4	-	-	-	-	-	-
48820 Excess Insurance Retention	145,242	198,261	63,801	-	-	-	-
48900 Administrative Charges	421,790	542,700	464,550	399,900	399,900	500,000	550,400
48920 Reimbursed Costs	2,000	2,000	2,000	-	-	-	-
49100 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	579,927	754,234	513,336	406,900	406,900	507,350	557,750
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	50,654	61,512	46,723	44,520	46,905	80,009	81,651
62XXX Benefits	18,818	19,822	17,556	18,415	18,735	51,829	54,989
TOTAL PERSONNEL-SALARIES & BENEFITS	69,472	81,334	64,280	62,935	65,640	131,838	136,640
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	164,195	155,774	190,764	191,700	219,700	249,000	298,800
63150 Travel-Meeting	143	-	-	1,500	1,500	1,000	1,000
63200 Training	296	-	-	500	500	500	500
65300 Professional Services	67,722	76,098	45,561	50,500	50,500	65,300	75,000
65400 Damage Claims	275,083	281,818	169,571	200,000	200,000	200,000	200,000
TOTAL MATERIALS, SUPPLIES & SERV	507,439	513,691	405,896	444,200	472,200	515,800	575,300
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	2,100	2,200	2,180	2,210	2,210	16,700	15,800
69650 PARS Pension Charges	2,164	-	3,881	-	4,589	-	-
CAPITAL, DEBT SVC & CHRGS	4,264	2,200	6,061	2,210	6,799	16,700	15,800
TOTAL EXPENDITURES	581,175	597,225	476,236	509,345	544,639	664,338	727,740
Resources over/(under) Appropriations	(1,248)	157,009	37,099	(102,445)	(137,739)	(156,988)	(169,990)
Beginning Fund Balance	541,161	539,913	696,923	734,022	734,022	596,283	439,295
PROJECTED ENDING FUND BALANCE	539,913	696,923	734,022	631,577	596,283	439,295	269,305

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
ASSET REPLACEMENT	5470	135-5000-5470

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

COMMENTARY:



NOTES:

	FY 2024	FY 2025
66400:		
Information Technology	-	-
City Manager	-	-
Clerk	-	-
Finance	-	-
Codes	114,000	-
Fire	83,150	176,350
Marine Safety	-	-
Total Equipment	<u>197,150</u>	<u>176,350</u>

Internal Service Funds

CITY OF SOLANA BEACH

135 - Asset Replacement

Estimated Expenditures

FY 2024 & FY 2025

FUND DETAIL	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	-	-	780	-	-	-	-
45110 Investment Interest - Chandler	45,440	55,880	18,573	28,000	28,000	29,400	29,400
45300 Gain/Loss on FMV of Asset	48,777	(36,158)	(87,635)	-	-	-	-
48820 Technology Fee	16,993	11,874	13,217	-	-	10,000	10,000
48210 Donations	-	-	-	-	-	-	-
48900 Administrative Charges	397,100	424,100	65,000	65,000	65,000	112,500	122,500
48920 Reimbursed Costs	-	-	-	-	-	-	-
49100 Transfers In	199,250	-	-	-	-	733,400	1,046,400
TOTAL RESOURCES	707,560	455,696	9,935	93,000	93,000	885,300	1,208,300
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	30,790	25,126	5,400	-	-	5,850	4,550
65300 Professional Services	2,161	2,499	1,449	2,000	2,000	-	-
66400 Equipment	98,362	444,299	352,192	71,900	227,786	197,800	216,300
66500 Vehicles	147,962	55,097	17,488	-	94,484	181,000	77,700
TOTAL MATERIALS, SUPPLIES & SERV	279,274	527,021	376,529	73,900	324,270	384,650	298,550
TRANSFERS OUT							
68100 TRANSFERS OUT	132,000	132,000	70,000	-	-	-	-
TOTAL TRANSFERS OUT	132,000	132,000	70,000	-	-	-	-
TOTAL EXPENDITURES	411,274	659,021	446,529	73,900	324,270	384,650	298,550
Resources over/(under) Appropriations	296,286	(203,326)	(436,594)	19,100	(231,270)	500,650	909,750
Beginning Fund Balance	2,295,215	2,591,501	2,388,175	1,951,581	1,951,581	1,720,311	2,220,961
PROJECTED ENDING FUND BALANCE	2,591,501	2,388,175	1,951,581	1,970,681	1,720,311	2,220,961	3,130,711

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

140 - Facilities Replacement

FY 2024 & FY 2025

FUND DETAIL	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	-	-	260	-	-	-	-
45110 Investment Interest - Chandler	12,215	16,664	6,117	10,000	10,000	10,500	10,500
45300 Gain/Loss on FMV of Asset	14,403	(9,647)	(28,575)	-	-	-	-
48900 Administrative Charges	150,000	-	-	-	-	-	-
TOTAL RESOURCES	176,618	7,018	(22,198)	10,000	10,000	10,500	10,500
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	588	736	480	600	600	600	600
66610 Construction	-	-	-	-	-	375,000	100,000
TOTAL MATERIALS, SUPPLIES & SERV	588	736	480	600	600	375,600	100,600
TRANSFERS OUT							
68100 TRANSFERS OUT	100,000	-	96,000	25,000	99,000	-	-
TOTAL TRANSFERS OUT	100,000	-	96,000	25,000	99,000	-	-
TOTAL EXPENDITURES	100,588	736	96,480	25,600	99,600	375,600	100,600
Resources over/(under) Appropriations	76,030	6,282	(118,678)	(15,600)	(89,600)	(365,100)	(90,100)
Beginning Fund Balance	659,463	735,493	741,775	623,097	623,097	533,497	168,397
PROJECTED ENDING FUND BALANCE	735,493	741,775	623,097	607,497	533,497	168,397	78,297

Internal Service Funds

CITY OF SOLANA BEACH

152 - Real Property Acquisition

Estimated Expenditures

FY 2024 & FY 2025

FUND DETAIL	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
48900 Administrative Charges	367,860	513,314	502,803	445,700	445,700	445,700	445,700
TOTAL RESOURCES	367,860	513,314	502,803	445,700	445,700	445,700	445,700
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
66100 Land	-	-	-	-	-	-	-
67200 Interest	-	-	-	46,300	46,300	35,196	23,785
TOTAL CAPITAL, DEBT SVC & CHRGS	-	-	-	46,300	46,300	35,196	23,785
TOTAL EXPENDITURES	-	-	-	46,300	46,300	35,196	23,785
Resources over/(under) Appropriations	367,860	513,314	502,803	399,400	399,400	410,504	421,915
Beginning Fund Balance	(2,874,597)	(2,506,737)	(1,993,423)	(1,490,620)	(1,490,620)	(1,266,081)	(855,577)
*FYE 23 ADJUSTMENT TO MATCH AMORTIZATION					(174,861)		
PROJECTED ENDING FUND BALANCE	(2,506,737)	(1,993,423)	(1,490,620)	(1,091,220)	(1,266,081)	(855,577)	(433,662)

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
OTHER POST EMPLOYMENT BENEFITS	5360	160-5000-5360

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
	Retirees Health Insurance OPEB Trust		180,000 138,000		185,000 137,000		179,100 136,000		175,000 135,000
			318,000		322,000		315,100		310,000

NOTES:

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

160 - PARS OPEB

FY 2024 & FY 2025

FUND DETAIL	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	-	-	-	-	-	-	-
45110 Investment Interest - Chandler	-	-	-	-	-	-	-
45120 Investment Interest - PARS	-	-	-	-	-	-	-
45300 Gain/Loss on FMV of Asset	-	-	-	-	-	-	-
48900 Administrative Charges	378,000	389,000	318,000	322,000	322,000	315,000	309,900
49100 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	378,000	389,000	318,000	322,000	322,000	315,000	309,900
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
62XXX Benefits	167,130	179,480	175,366	185,000	185,000	195,000	195,000
TOTAL PERSONNEL-SALARIES & BENEFITS	167,130	179,480	175,366	185,000	185,000	195,000	195,000
MATERIALS, SUPPLIES & SERV							
65320 Contributions to Agencies	198,000	204,000	138,000	137,000	137,000	120,100	115,000
65700 Other Charges	-	704	763	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	198,000	204,704	138,763	137,000	137,000	120,100	115,000
TRANSFERS OUT							
68100 TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	365,130	384,184	314,129	322,000	322,000	315,100	310,000
Resources over/(under) Appropriations	12,870	4,815	3,871	-	-	(100)	(100)
Beginning Fund Balance	185,000	197,870	202,685	206,556	206,556	206,556	206,456
PROJECTED ENDING FUND BALANCE	197,870	202,685	206,556	206,556	206,556	206,456	206,356

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

165 - PARS Pension

FY 2024 & FY 2025

FUND DETAIL

FUND DETAIL	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45120 Investment Interest - PARS	67,765	170,659	180,208	75,000	75,000	78,750	78,750
45300 Gain/Loss on FMV of Asset	(2,640)	387,207	(673,663)	-	-	-	-
48900 Administrative Charges	283,926	-	485,075	-	809,898	-	-
TOTAL RESOURCES	349,051	557,866	(8,380)	75,000	884,898	78,750	78,750
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	11,879	17,195	18,503	19,000	19,000	30,000	30,000
TOTAL MATERIALS, SUPPLIES & SERV	11,879	17,195	18,503	19,000	19,000	30,000	30,000
TOTAL EXPENDITURES	11,879	17,195	18,503	19,000	19,000	30,000	30,000
Resources over/(under) Appropriations	337,172	540,671	(26,883)	56,000	865,898	48,750	48,750
Beginning Fund Balance	2,367,634	2,704,806	3,245,476	3,218,593	3,218,593	4,084,491	4,133,241
PROJECTED ENDING FUND BALANCE	2,704,806	3,245,476	3,218,593	3,274,593	4,084,491	4,133,241	4,181,991

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SPECIAL REVENUE FUNDS

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Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

202 - Gas Tax

FY 2024 & FY 2025

FUND 202	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	7,052	7,120	(13,644)	2,000	2,000	2,100	2,100
46100 State Gax Tax Section 2105	71,073	78,150	76,289	82,600	85,600	81,600	83,232
46110 State Gax Tax Section 2106	49,894	49,221	53,691	56,650	58,150	58,140	59,303
46120 State Gax Tax Section 2107	89,744	87,748	91,136	105,000	117,000	110,160	112,363
46130 State Gax Tax Section 2107.5	3,000	11,679	3,000	3,000	3,000	3,000	3,000
46140 State Gax Tax Section 2103	96,073	83,644	108,837	126,600	124,100	126,480	129,010
46900 Miscellaneous - Intergovernmental	15,664	-	-	-	-	-	-
48920 Reimbursed Costs	-	10,000	-	-	-	-	-
TOTAL RESOURCES	332,499	327,563	319,311	375,850	389,850	381,480	389,008
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	3,453	-	-	-	-	-	-
65220 Advertising	706	-	310	-	-	-	-
65300 Professional Services	40,929	2,924	375	3,000	3,000	-	-
TOTAL MATERIALS, SUPPLIES & SERV	45,087	2,924	685	3,000	3,000	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	10,043	-	-	-	-	-	-
66610 Construction	232,052	96,533	190,160	220,000	458,608	314,255	430,000
TOTAL CAPITAL, DEBT SVC & CHRGS	242,094	96,533	190,160	220,000	458,608	314,255	430,000
TOTAL EXPENDITURES	287,181	99,457	190,845	223,000	461,608	314,255	430,000
Resources over/(under) Appropriations	45,318	228,106	128,463	152,850	(71,758)	67,225	(40,992)
Beginning Fund Balance	152,519	197,837	425,944	554,406	554,406	482,648	549,873
PROJECTED ENDING FUND BALANCE	197,837	425,944	554,406	707,256	482,648	549,873	508,881

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
HIGHWAY 101 LANDSCAPING MID 33	7510	203-7500-7510

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M4	Public Works Operations Mgr	0.15	19,987	0.15	15,873	0.15	17,582	0.15	18,109
N/A	Overtime		-		-		1,600		1,600
	Stand by Pay (Overtime Rate)		-		-		1,800		1,800
	Total Salaries		19,987		15,873		20,982		21,509
	Total Benefits		5,596		4,752		12,296		12,487
	Total	0.15	19,300	0.15	20,625	0.15	33,278	0.15	33,996

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Landscape area maintained (square feet)	75,000	75,000	75,000	75,000	75,000
Trash pick-up	52	52	52	52	52



NOTES:

- 65260: Landscape maintenance (general)
- 65300: Graffiti removal, minor concrete repairs, arborist consultation
- 65700: County EDP & property tax administrative charges
- 65800: City administration charge (based on cost alloc. study)

Special Revenue Funds

CITY OF SOLANA BEACH

203 - MID 33 Highway 101

Estimated Expenditures

FY 2024 & FY 2025

FUND 203	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	132,209	138,857	145,349	135,500	135,500	159,580	161,176
41030 Property Taxes - Delinquent	614	1,201	1,022	-	-	293	296
42180 Benefit Fees	11,766	11,888	11,897	11,500	11,500	11,500	11,500
42240 RDA Pass Thru Payments	5,178	2,875	5,064	-	-	2,000	2,000
45XXX Investment Interest	24,090	3,108	(17,759)	7,200	7,200	7,350	7,350
46300 State HOE	833	805	790	600	600	800	800
TOTAL RESOURCES	174,690	158,734	146,362	154,800	154,800	181,523	183,122
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	16,365	2,938	8,839	20,590	15,875	19,182	19,709
62XXX Benefits	6,591	1,464	3,898	8,560	7,505	14,096	14,287
TOTAL PERSONNEL-SALARIES & BENEFITS	22,955	4,402	12,737	29,150	23,380	33,278	33,996
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	362	-	-	-	-	-	-
65220 Advertising	-	200	-	-	-	-	-
65240 Utilities - Electric	27,167	28,942	36,521	35,500	35,500	37,000	38,000
65260 Maint. of Buildings & Grounds	42,808	29,238	47,919	48,300	48,300	48,300	48,300
65270 Utilities - Water	5,143	10,396	6,735	8,000	8,000	8,000	8,000
65300 Professional Services	513	559	405	1,000	1,000	1,000	1,000
65700 Other Charges	5,243	5,341	5,516	5,500	5,500	6,500	6,700
65800 Administrative Charges	39,600	40,100	41,300	42,500	42,500	103,221	108,279
TOTAL MATERIALS, SUPPLIES & SERV	120,836	114,775	138,395	140,800	140,800	204,021	210,279
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	600	100	500	500	500	1,000	1,200
69200 Workers' Comp Charges	500	300	600	600	600	1,000	1,100
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	1,100	600	1,025	1,040	1,040	3,800	3,400
69650 PARS Pension Charges	711	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	2,911	1,000	2,125	2,140	2,140	5,800	5,700
TOTAL EXPENDITURES	146,703	120,177	153,258	172,090	166,320	243,099	249,975
Resources over/(under) Appropriations	27,988	38,558	(6,895)	(17,290)	(11,520)	(61,576)	(66,853)
Beginning Fund Balance	533,840	561,828	600,385	593,490	593,490	581,970	520,394
PROJECTED ENDING FUND BALANCE	561,828	600,385	593,490	576,200	581,970	520,394	453,541

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SANTA FE HILLS MID 9C	7520	204-7500-7520

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Number of maintenance inspections performed	12	12	12	12	12
Number of units	409	409	409	409	409
Assessment per unit	\$232.10	\$232.10	\$232.10	\$232.10	\$232.10

NOTES:
65270: Water for irrigation of slopes and median area.
65300: Santa Fe Hills HOA
65700: County EDP & property tax administrative charges
65800: General administrative charges based on cost allocation study



Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

204 - MID 9C Santa Fe Hills

FY 2024 & FY 2025

FUND 204	2020	2021	2022	2023	2023 Mid-	2024	2025
	Actual	Actual	Actual	Adopted	Year	Adopted	Adopted
				Budget	Budget	Budget	Budget
RESOURCES							
41010 Property Taxes - Current	230,531	242,565	254,610	229,900	229,900	274,720	277,467
41030 Property Taxes - Delinquent	1,048	2,082	1,773	-	-	505	510
42180 Benefit Fees	93,768	95,532	94,848	95,000	95,000	95,000	95,000
45XXX Investment Interest	7,943	(1,079)	(4,911)	3,500	3,500	3,675	3,675
46300 State HOE	1,450	1,405	1,382	1,500	1,500	1,400	1,400
TOTAL RESOURCES	334,740	340,505	347,702	329,900	329,900	375,300	378,052
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65270 Utilities - Water	88,290	106,980	142,047	93,000	93,000	140,000	145,000
65300 Professional Services	195,129	195,136	225,462	220,000	345,000	219,000	223,500
65700 Other Charges	2,592	2,654	2,870	2,700	2,700	2,800	2,800
65800 Administrative Charges	9,500	9,500	9,500	9,500	9,500	10,289	10,793
TOTAL MATERIALS, SUPPLIES & SERV	295,511	314,269	379,880	325,200	450,200	372,089	382,093
TOTAL EXPENDITURES	295,511	314,269	379,880	325,200	450,200	372,089	382,093
Resources over/(under) Appropriations	39,230	26,236	(32,177)	4,700	(120,300)	3,211	(4,041)
Beginning Fund Balance	138,329	177,559	203,794	171,617	171,617	51,317	54,528
PROJECTED ENDING FUND BALANCE	177,559	203,794	171,617	176,317	51,317	54,528	50,487

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT ISLA VERDE MID 9E	DEPT. NO. 7530	BUDGET UNIT 205-7500-7530
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Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Number of maintenance inspections performed	12	12	12	12	12
Number of units	87	87	87	87	87
Assessment per unit	\$68.74	\$68.74	\$68.74	\$68.74	\$68.74

NOTES:
 65300: Landscape maintenance of two traffic islands in San Lucas Ct and four gates at San Lucas and Highland
 65700: Appropriation for County EDP charges
 65800: City admin charge based on cost allocation study



Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

205 - MID 9E Isla Verde

FY 2024 & FY 2025

FUND 205

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
42180 Benefit Fees	6,058	5,912	6,167	6,000	6,000	6,000	6,000
45XXX Investment Interest	101	(74)	(76)	-	-	-	-
TOTAL RESOURCES	6,159	5,837	6,090	6,000	6,000	6,000	6,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	5,100	5,100	5,204	5,200	5,200	5,200	5,200
65700 Other Charges	105	107	109	100	100	130	130
65800 Administrative Charges	700	700	700	700	700	758	795
TOTAL MATERIALS, SUPPLIES & SERV	5,905	5,907	6,013	6,000	6,000	6,088	6,125
TOTAL EXPENDITURES	5,905	5,907	6,013	6,000	6,000	6,088	6,125
Resources over/(under) Appropriations	254	(69)	78	-	-	(88)	(125)
Beginning Fund Balance	3,778	4,032	3,963	4,040	4,040	4,040	3,952
PROJECTED ENDING FUND BALANCE	4,032	3,963	4,040	4,040	4,040	3,952	3,827

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SAN ELIJO HILLS #2C MID 9H	7550	207-7500-7550

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Number of maintenance inspections performed	12	12	12	12	12
Number of units	118	118	118	118	118
Assessment per unit	\$289.58	\$289.58	\$289.58	\$289.58	\$289.58

NOTES:

65300: Landscape maintenance of slopes, sprinkler system parts, plants, chemicals, water and electricity, landscape supplies, and maintenance of Santa Helena median
 65700: County EDP & property tax administrative charge
 65800: General City charges based on cost allocation study



Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

207 - MID 9H San Elijo #2

FY 2024 & FY 2025

FUND 207

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	87,730	93,032	96,011	86,900	86,900	101,000	102,010
41030 Property Taxes - Delinquent	397	792	681	-	-	202	204
42180 Benefit Fees	34,225	34,199	33,881	34,200	34,200	34,000	34,000
45XXX Investment Interest	11,198	2,244	(10,097)	3,950	3,950	4,148	4,148
46300 State HOE	552	539	521	400	400	500	500
TOTAL RESOURCES	134,103	130,807	120,997	125,450	125,450	139,850	140,862
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	78,853	78,898	78,850	78,600	78,600	130,200	133,200
65700 Other Charges	1,013	1,045	1,111	300	300	1,220	1,220
65800 Administrative Charges	4,200	4,200	4,200	4,200	4,200	4,549	4,771
TOTAL MATERIALS, SUPPLIES & SERV	84,067	84,142	84,161	83,100	83,100	135,969	139,191
TOTAL EXPENDITURES	84,067	84,142	84,161	83,100	83,100	135,969	139,191
Resources over/(under) Appropriations	50,036	46,665	36,836	42,350	42,350	3,881	1,671
Beginning Fund Balance	256,799	306,835	353,500	390,335	390,335	432,685	436,566
PROJECTED ENDING FUND BALANCE	306,835	353,500	390,335	432,685	432,685	436,566	438,236

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
COASTAL RAIL TRAIL MAINTENANCE DISTRICT	7580	208-7500-7580

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Number of days landscape maintenance is performed	260	260	260	260	260
Number of inspections performed	12	12	12	12	12
Number of units	10,449	10,449	10,449	10,448	10,448
Assessment per unit	7.86	8.02	8.18	6.84	6.84

NOTES:

65270: Water
 65300: Landscape Maintenance
 65700: Reserves - 10% of Operations
 65800: General City charges based on cost allocation study



Special Revenue Funds

CITY OF SOLANA BEACH

208 - Coastal Rail Trail Maintenance District

Estimated Expenditures

FY 2024 & FY 2025

FUND 208

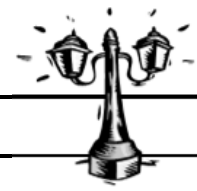
	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
42180 Benefit Fees	79,566	81,371	82,400	81,300	81,300	85,475	85,475
45XXX Investment Interest	4,341	617	(2,615)	1,400	1,400	105	105
TOTAL RESOURCES	83,907	81,988	79,784	82,700	82,700	85,580	85,580
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	568	672	513	-	-	650	700
65260 Maint. of Buildings & Grounds	45,457	56,281	56,300	64,800	104,800	75,700	75,700
65270 Utilities - Water	12,828	15,884	17,435	20,600	20,600	20,600	21,000
65300 Professional Services	3,671	3,695	3,686	3,700	3,700	3,800	3,800
65700 Other Charges	565	566	566	900	900	600	600
65800 Administrative Charges	3,900	3,900	3,900	3,900	3,900	4,224	4,431
TOTAL MATERIALS, SUPPLIES & SERV	66,989	80,998	82,400	93,900	133,900	105,574	106,231
TOTAL EXPENDITURES	66,989	80,998	82,400	93,900	133,900	105,574	106,231
Resources over/(under) Appropriations	16,918	989	(2,616)	(11,200)	(51,200)	(19,994)	(20,651)
Beginning Fund Balance	86,591	103,509	104,499	101,883	101,883	50,683	30,689
PROJECTED ENDING FUND BALANCE	103,509	104,499	101,883	90,683	50,683	30,689	10,039

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
STREET LIGHTING	7600	211-0000-7600

Pay Range	Position Title	2022		20223		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.10	23,603	0.10	24,625	0.10	25,594	0.10	25,594
M8	Director of PW / City Engineer	0.10	18,139	0.10	18,683	0.10	20,692	0.10	21,313
M4-A	Principal Civil Engineer	0.15	19,463	0.15	20,649	0.15	22,866	0.15	23,552
MIS 125	Assistant Civil Engineer (2 positions)	0.20	17,699	0.20	16,936	0.20	19,648	0.20	20,905
MIS 109B	Associate Management Analyst	0.10	7,956	0.10	9,403	0.10	8,194	0.10	8,654
M4	Public Works Operations Mgr	0.10	13,324	0.10	10,583	0.30	35,163	0.30	36,217
M1	Public Works Supervisor (2)	0.05	3,686	0.05	4,258	0.60	54,674	0.60	56,314
	Overtime		100		100		1,600		1,600
	Stand by Pay (Overtime Rate)		200		200		1,800		1,800
	Total Salaries		104,170		105,437		190,231		195,949
	Total Benefits		31,044		31,617		107,817		113,442
	Total	0.80	135,214	0.80	137,054	1.55	298,048	1.55	309,391

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
New streetlight installations	4	3	2	2	2
Pedestrian bollard lights	0	0	0	0	0
New ballast installations	6	6	6	6	6
Maintenance occurrences of streetlights and pedestrian lights	26	26	26	26	26



NOTES:

64180: Printing specifications, electrical catalogs
64200: Light junction boxes, bulbs and wires
65220: Advertising for various public hearings
65230: Percentage of cellular phone charges for City Engineer & Public Works Superintendent

	<u>FY 2024</u>	<u>FY 2025</u>
65240: CRT	21,600	21,600
All other facilities	98,400	98,400
	<u>120,000</u>	<u>120,000</u>
65300: Street Light Maintenance and Repairs	45,800	45,800
North County Dispatch - emergencies	800	800
Electrical Repairs	20,000	20,000
	<u>66,600</u>	<u>66,600</u>

65310: Replacement of bulbs, ballasts, etc. for streetlights
65700: County EDP & property tax administrative charge
65800: Administrative charge based on cost allocation study

Special Revenue Funds

CITY OF SOLANA BEACH

211 - Street Light District

Estimated Expenditures

FY 2024 & FY 2025

FUND 211	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	530,647	555,949	581,490	542,100	542,100	633,270	639,603
41030 Property Taxes - Delinquent	2,461	4,825	4,093	-	-	1,212	1,224
42180 Benefit Fees	77,374	77,372	77,477	77,000	79,000	76,006	76,500
42240 RDA Pass Thru Payments	15,468	8,587	15,147	-	-	7,000	7,000
45XXX Investment Interest	107,449	21,471	(92,143)	40,500	40,500	42,525	42,525
46300 State HOE	3,349	3,231	3,165	3,200	3,200	3,200	3,200
TOTAL RESOURCES	736,748	671,434	589,228	662,800	664,800	763,213	770,052
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	84,891	77,899	93,165	107,520	105,435	190,231	195,950
62XXX Benefits	32,992	31,259	38,781	46,450	45,895	107,817	113,443
TOTAL PERSONNEL-SALARIES & BENEFITS	117,883	109,158	131,946	153,970	151,330	298,048	309,393
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	500	-	-	-	-	-	-
63200 Training	156	25	-	-	-	-	-
63300 Membership and Dues	-	-	-	200	200	200	200
63400 Clothing and Personal Expenses	100	-	-	-	-	-	-
64200 Departmental Special Supplies	-	-	-	-	-	-	-
65220 Advertising	543	634	480	600	600	600	600
65230 Communications	43	86	115	100	100	200	200
65240 Utilities - Electric	79,149	82,627	109,111	93,600	93,600	120,000	120,000
65300 Professional Services	26,492	30,976	16,759	55,850	55,850	66,600	66,600
65700 Other Charges	9,167	9,334	9,824	2,500	2,500	2,500	2,500
65800 Administrative Charges	82,500	83,500	86,000	88,500	88,500	214,943	225,475
TOTAL MATERIALS, SUPPLIES & SERV	198,650	207,182	222,287	241,350	241,350	405,043	415,575
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,900	800	2,600	2,800	2,800	5,600	6,900
69200 Workers' Comp Charges	2,600	3,200	3,000	3,200	3,200	6,500	7,200
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	5,700	5,500	5,290	5,360	5,360	39,400	37,800
69650 PARS Pension Charges	3,223	-	5,336	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	14,423	9,500	16,226	11,360	11,360	51,500	51,900
TRANSFERS OUT							
68100 Transfers Out	70,400	70,400	70,400	70,400	7,400	70,375	70,375
TOTAL TRANSFERS OUT	70,400	70,400	70,400	70,400	7,400	70,375	70,375
TOTAL EXPENDITURES	401,356	396,240	440,859	477,080	411,440	824,966	847,243
Resources over/(under) Appropriations	335,391	275,194	148,369	185,720	253,360	(61,753)	(77,191)
Beginning Fund Balance	2,465,772	2,801,163	3,076,357	3,224,727	3,224,727	3,478,087	3,416,334
PROJECTED ENDING FUND BALANCE	2,801,163	3,076,357	3,224,727	3,410,447	3,478,087	3,416,334	3,339,142

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

213 - Developer Pass-Thru

FY 2024 & FY 2025

FUND 213	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	12,149	(12,149)	-	-	-	-	-
48930 Developer Pass-Thru	77,433	74,423	105,637	100,000	100,000	100,000	100,000
TOTAL RESOURCES	89,582	62,275	105,637	100,000	100,000	100,000	100,000
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	-	-	-	-	-	-	-
62XXX Benefits	-	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	-	-	-	-	-
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	82,652	62,275	105,637	100,000	100,000	100,000	100,000
65700 Other Charges	6,930	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	89,582	62,275	105,637	100,000	100,000	100,000	100,000
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	89,582	62,275	105,637	100,000	100,000	100,000	100,000
Resources over/(under) Appropriations	-	-	-	-	-	-	-
Beginning Fund Balance	(87)	(87)	(87)	(87)	(87)	(87)	(87)
PROJECTED ENDING FUND BALANCE	(87)	(87)	(87)	(87)	(87)	(87)	(87)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

214 - Fire Mitigation Fees

FY 2024 & FY 2025

FUND 214

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
47550 Fire Mitigation Fees	15,272	27,078	42,019	10,000	16,000	15,000	15,000
TOTAL RESOURCES	15,272	27,078	42,019	10,000	16,000	15,000	15,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
63400 Clothing and Personal Expenses	5,000	5,606	-	6,000	12,000	15,000	15,000
65300 Professional Services	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	5,000	5,606	-	6,000	12,000	15,000	15,000
TOTAL EXPENDITURES	5,000	5,606	-	6,000	12,000	15,000	15,000
Resources over/(under) Appropriations	10,272	21,472	42,019	4,000	4,000	-	-
Beginning Fund Balance	(17,710)	(7,438)	14,034	56,053	56,053	60,053	60,053
PROJECTED ENDING FUND BALANCE	(7,438)	14,034	56,053	60,053	60,053	60,053	60,053

Special Revenue Funds

CITY OF SOLANA BEACH

215 - State Parks Boating & Waterways

Estimated Expenditures

FY 2024 & FY 2025

FUND 215	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	913	(1,387)	-	-	-	-	-
46800 State Grants	-	91,545.00	133,455.00	-	-	-	-
TOTAL RESOURCES	913	90,158	133,455	-	-	-	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	450,000	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	450,000	-	-	-	-	-
TOTAL EXPENDITURES	-	450,000	-	-	-	-	-
Resources over/(under) Appropriations	913	(359,842)	133,455	-	-	-	-
Beginning Fund Balance	61,316	62,229	(297,613)	(164,158)	(164,158)	(164,158)	(164,158)
PROJECTED ENDING FUND BALANCE	62,229	(297,613)	(164,158)	(164,158)	(164,158)	(164,158)	(164,158)

Special Revenue Funds

CITY OF SOLANA BEACH

219 - Citizens Option for Public Safety

Estimated Expenditures

FY 2024 & FY 2025

FUND 219

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	9,112	3,177	(10,174)	3,000	3,000	3,150	3,150
46800 State Grants	80,000	232,674	161,285	100,000	165,272	145,000	145,000
TOTAL RESOURCES	89,112	235,852	151,111	103,000	168,272	148,150	148,150
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	100,236	148,877	146,240	150,000	100,000	145,000	145,000
TOTAL MATERIALS, SUPPLIES & SERV	100,236	148,877	146,240	150,000	100,000	145,000	145,000
TOTAL EXPENDITURES	100,236	148,877	146,240	150,000	100,000	145,000	145,000
Resources over/(under) Appropriations	(11,123)	86,975	4,871	(47,000)	68,272	3,150	3,150
Beginning Fund Balance	262,067	250,944	337,918	342,790	342,790	411,062	414,212
PROJECTED ENDING FUND BALANCE	250,944	337,918	342,790	295,790	411,062	414,212	417,362

Special Revenue Funds

CITY OF SOLANA BEACH

220 - Transportation Development Act

Estimated Expenditures

FY 2024 & FY 2025

FUND 220	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
46810 County of San Diego	150,616	167,873	158,308	-	-	-	-
TOTAL RESOURCES	150,616	167,873	158,308	-	-	-	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	157,091	236,665	54,819	-	-	-	-
TOTAL CAPITAL, DEBT SVC & CHRGS	157,091	236,665	54,819	-	-	-	-
TOTAL EXPENDITURES	157,091	236,665	54,819	-	-	-	-
Resources over/(under) Appropriations	(6,475)	(68,792)	103,489	-	-	-	-
Beginning Fund Balance	(28,221)	(34,696)	(103,489)	-	-	-	-
PROJECTED ENDING FUND BALANCE	(34,696)	(103,488)	-	-	-	-	-

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

228 - Transnet

FY 2024 & FY 2025

FUND 228	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	6,143	576	(3,120)	1,500	1,500	1,575	1,575
46580 Transnet/Sandag	553,200	281,318	277,098	250,000	676,320	451,229	376,229
46900 Miscellaneous - Intergovernmental	48,505	113,787	195,133	-	113,785	107,301	107,301
47400 RTCIP Fee	7,246	10,869	88,418	7,800	90,000	50,000	50,000
49100 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	615,094	406,550	557,529	259,300	881,605	610,105	535,105
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	461	267	298	-	-	-	-
65300 Professional Services	75	2,984	35,690	-	44,980	-	-
TOTAL MATERIALS, SUPPLIES & SERV	536	3,251	35,988	-	44,980	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	20,388	26,877	38,162	-	24,453	-	-
66610 Construction	201,926	90,702	38,000	250,000	465,000	285,000	210,000
67200 Interest	325,105	325,105	325,105	-	325,105	325,105	325,105
TOTAL CAPITAL, DEBT SVC & CHRGS	547,419	442,684	401,267	250,000	814,558	610,105	535,105
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	547,955	445,935	437,255	250,000	859,538	610,105	535,105
Resources over/(under) Appropriations	67,139	(39,385)	120,273	9,300	22,067	-	-
Beginning Fund Balance	23,194	90,333	50,947	171,220	171,220	193,287	193,287
PROJECTED ENDING FUND BALANCE	90,333	50,947	171,220	180,520	193,287	193,287	193,287

Special Revenue Funds

CITY OF SOLANA BEACH

240 - Community Development Block Grant

Estimated Expenditures

FY 2024 & FY 2025

FUND 240	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
46600 Federal Grants	-	-	35,717	45,700	85,776	45,000	45,000
46810 County of San Diego	52,323	-	38,023	-	-	-	-
TOTAL RESOURCES	52,323	-	73,740	45,700	85,776	45,000	45,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	566	744	294	-	-	-	-
65300 Professional Services	-	-	29,715	-	31,150	-	-
TOTAL MATERIALS, SUPPLIES & SERV	566	744	30,009	-	31,150	-	-
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	52,100	-	43,500	45,700	50,774	45,000	45,000
TOTAL CAPITAL, DEBT SVC & CHRGS	52,100	-	43,500	45,700	50,774	45,000	45,000
TOTAL EXPENDITURES	52,666	744	73,509	45,700	81,924	45,000	45,000
Resources over/(under) Appropriations	(343)	(744)	231	-	3,852	-	-
Beginning Fund Balance	(15,573)	(15,916)	(16,660)	(16,429)	(16,429)	(12,577)	(12,577)
PROJECTED ENDING FUND BALANCE	(15,916)	(16,660)	(16,429)	(16,429)	(12,577)	(12,577)	(12,577)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

241 - CALTRANS

FY 2024 & FY 2025

FUND 241

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	-	-	-	-	-
TOTAL RESOURCES	-	-	-	-	-	-	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	-	-	-	-	-	-
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
Resources over/(under) Appropriations	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
PROJECTED ENDING FUND BALANCE	-	-	-	-	-	-	-

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

246 - Miscellaneous Grants

FY 2024 & FY 2025

FUND 246	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	142	(142)	(21,153)	-	-	-	-
46600 Federal Grants	-	-	1,590,343	-	1,590,343	7,000,000	-
46800 State Grants	-	170,860	168,125	-	-	191,000	5,000
46810 County of San Diego	-	238,506	-	-	-	-	-
48300 Community Grants	-	-	-	-	-	63,000	13,000
TOTAL RESOURCES	142	409,224	1,737,315	-	1,590,343	7,254,000	18,000
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
64190 Minor Equipment	-	8,249	-	-	-	5,000	5,000
64200 Departmental Special Supplies	-	-	1,041	-	-	13,000	13,000
65300 Professional Services	-	26,000	1,080	-	-	-	-
65500 Grant Contributions	-	202,390	-	-	-	-	-
66600 Design	-	1,742	96,214	-	67,044	-	-
66610 Construction	-	-	-	-	-	7,000,000	-
66610 Construction	-	-	-	-	-	236,000	-
TOTAL CAPITAL, DEBT SVC & CHRGS	-	238,381	98,335	-	67,044	7,254,000	18,000
TRANSFERS OUT							
68100 Transfers Out	-	-	1,590,343	941,285	1,591,285	-	-
TOTAL TRANSFERS OUT	-	-	1,590,343	941,285	1,591,285	-	-
TOTAL EXPENDITURES	-	238,381	1,688,678	941,285	1,658,329	7,254,000	18,000
Resources over/(under) Appropriations	142	170,843	48,637	(941,285)	(67,986)	-	-
Beginning Fund Balance	6,098	6,240	177,083	225,720	225,720	157,734	157,734
PROJECTED ENDING FUND BALANCE	6,240	177,083	225,720	(715,565)	157,734	157,734	157,734

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

247 - SB1 RMRA

FY 2024 & FY 2025

FUND 247

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	6,853	(2,989)	(3,403)	-	-	-	-
46160 RMRA Road Maint Rehab Acct	241,318	256,536	273,707	280,400	305,400	255,000	260,100
TOTAL RESOURCES	248,171	253,548	270,303	280,400	305,400	255,000	260,100
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	147	23	218	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	147	23	218	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	199,622	208,300	233,011	290,000	420,321	300,000	300,000
TOTAL CAPITAL, DEBT SVC & CHRGS	199,622	208,300	233,011	290,000	420,321	300,000	300,000
TOTAL EXPENDITURES	199,769	208,323	233,229	290,000	420,321	300,000	300,000
Resources over/(under) Appropriations	48,402	45,225	37,074	(9,600)	(114,921)	(45,000)	(39,900)
Beginning Fund Balance	136,798	185,200	230,425	267,499	267,499	152,578	107,578
PROJECTED ENDING FUND BALANCE	185,200	230,425	267,499	257,899	152,578	107,578	67,678

Special Revenue Funds

CITY OF SOLANA BEACH

250 - Coastal Area Business & Visitor Assistance

Estimated Expenditures

FY 2024 & FY 2025

FUND 250	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
42110 Transient Occupancy Tax	77,215	54,857	108,493	95,000	95,000	109,956	112,155
42210 Short Term Vacation Rental TOT	34,863	57,232	89,597	48,000	48,000	80,080	83,283
45XXX Investment Interest	32,224	5,166	(24,311)	10,000	10,000	10,500	10,500
48630 Special Events	3,492	-	6,191	-	-	3,500	3,500
TOTAL RESOURCES	147,793	117,255	179,971	153,000	153,000	204,036	209,438
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
64200 Departmental Special Supplies	-	-	-	-	-	13,000	-
65300 Professional Services	684	720	13,539	100	100	12,100	12,892
65320 Contributions to Agencies	19,570	15,000	30,000	15,000	30,000	30,000	30,000
65380 Special Events	11,411	101	10,552	20,500	20,500	19,700	19,700
65750 Public Art Expenditures	-	10,000	6,381	17,500	42,500	28,125	28,782
TOTAL MATERIALS, SUPPLIES & SERV	31,665	25,821	60,472	53,100	93,100	102,925	91,374
TOTAL EXPENDITURES	31,665	25,821	60,472	53,100	93,100	102,925	91,374
Resources over/(under) Appropriations	116,129	91,434	119,499	99,900	59,900	101,111	118,064
Beginning Fund Balance	673,873	790,002	881,436	1,000,934	1,000,934	1,060,834	1,161,945
PROJECTED ENDING FUND BALANCE	790,002	881,436	1,000,934	1,100,834	1,060,834	1,161,945	1,280,010

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT JUNIOR LIFEGUARDS	DEPT. NO. 6180	BUDGET UNIT 255-6000-6180
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Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M6	Marine Safety Captain	0.10	10,750	0.10	11,349	0.10	13,468	0.10	13,872
MS 129A	Marine Safety Lieutenant	0.05	4,506	0.05	4,640	0.05	5,406	0.05	5,846
MS 110A	Marine Safety Sergeant	1.30	91,294	1.30	96,112	1.30	119,796	1.30	129,318
PTS 88	Assistant Prog Dir	0.19	9,338	0.19	11,076	0.19	12,455	0.19	12,455
PTS 83/88	Senior Instructors	0.85	36,787	0.85	40,298	0.85	55,300	0.85	55,300
PTS 58/63	Regular Instructors	-	-	-	-	1.44	72,544	1.44	72,544
PTS	Program Assistants	1.44	47,765	1.44	55,966	-	-	-	-
	Overtime		-		-		-		-
	Holiday Pay		7,770		8,176		-		-
	Total Salaries		208,210		227,617		278,969		289,335
	Total Benefits		65,335		71,161		83,145		89,825
	Total Salaries	3.93	273,545	3.93	298,778	3.93	362,114	3.93	379,160

SERVICE INDICATOR	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Program participants	731	1,205	1,276	1,200	1,200



NOTES:

- 63100: Insurance for the program and program participants
- 63150: Awards ceremonies
 - DVD Production
 - Junior Lifeguard competitions
 - Field Trip to Wild Rivers
 - Staff Appreciation
 - Miscellaneous
 - Bus Transportation
- 63400: Cost of uniforms for program staff (hats, trunks, swim suits, t-shirts)
 - Jr. Guard Uniforms
 - Sewing JG Patches
- 64160: Record keeping books, toner, poster board, stamps, organizers and office supplies
- 64190: Body boards
 - Soft surfboards and paddleboards
 - Miscellaneous equipment
- 64200: Jr. Guard patches
 - First Aid Supplies
 - Misc. supplies
 - Marketing and Promotional Materials
- 65250: Rental of summer office trailer
- 65300: Signs and Banners; DVD Production; Sewing for JG badges

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
RECREATION (CAMP)	7110	255-7000-7110

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.05	8,879	0.05	9,628	0.05	10,662	0.05	10,982
M4	Recreation Manager	0.20	20,116	0.20	21,339	0.20	24,472	0.20	25,207
PTS 58/63	Recreation Leaders (PT)	0.50	16,068	0.50	23,128	0.50	22,902	0.50	23,589
PTS 83	Sr. Recreation Leader (PT)	0.20	7,970	0.20	11,865	0.20	11,182	0.20	11,517
	Overtime				-		-		-
	Total Salaries		53,033		65,960		69,218		71,295
	Total Benefits		10,731		12,056		26,208		27,882
	Total	0.88	49,200	0.95	78,016	0.95	95,426	0.95	99,177

SERVICE INDICATORS	2021 Actual	2022 Actual	2023 Projected	2024 Adopted	2025 Adopted
Summer day camp participants	0	280	294	308	308

NOTES:
65370: Summer Day Camp Program



Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

255 - Camp Programs

FY 2024 & FY 2025

FUND 255	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	-	-	-	-	-
47610 After School Program	(1,680)	32,123	48,856	75,000	75,000	50,000	50,000
47790 Sale of Publications/Program Supplies	7,044	31,610	44,611	-	-	50,000	50,000
48100 Junior Lifeguards	17,477	207,733	413,840	450,000	450,000	460,000	465,000
48500 Miscellaneous Revenue	-	(4)	(460)	-	-	-	-
49100 Transfers In	346,415	-	-	-	-	-	-
TOTAL RESOURCES	369,256	271,461	506,847	525,000	525,000	560,000	565,000

EXPENDITURES

JUNIOR LIFEGUARD PROGRAM

PERSONNEL-SALARIES & BENEFITS

61XXX Salaries & Wages	154,809	82,919	202,078	219,515	229,935	227,617	278,769
62XXX Benefits	51,245	35,638	65,111	70,225	71,705	75,672	84,173
TOTAL PERSONNEL-SALARIES & BENEFITS	206,054	118,558	267,190	289,740	301,640	303,289	362,942

MATERIALS, SUPPLIES & SERV

63100 Insurance Premiums	(207)	11,736	-	16,000	16,000	16,000	16,000
63150 Travel, Conferences, & Meetings	4,658	-	-	8,000	1,000	8,000	8,000
63200 Training	150	-	32	1,200	1,200	1,200	1,200
63400 Clothing and Personal Expenses	23,755	5,059	35,103	43,500	58,500	60,000	60,000
64160 Office Supplies	222	204	615	700	700	700	700
64170 Postage	34	-	-	-	-	-	-
64190 Minor Equipment	1,393	-	4,903	7,000	7,000	7,700	7,700
64200 Departmental Special Supplies	1,228	2,201	1,543	7,300	7,300	8,000	8,000
64210 Small Tools	(47,545)	-	-	-	-	-	-
64270 Vehicle Operating Supplies	-	-	-	200	200	200	200
64280 Vehicle Maintenance	51	-	-	700	700	1,500	1,500
65190 Bank Charges	7,246	11,438	19,941	13,000	13,000	20,000	20,000
65210 Camp Discounts	626	7,300	(2,950)	11,000	3,000	11,000	11,000
65220 Advertising	128	-	-	-	-	-	-
65230 Communications	-	-	-	-	-	-	-
65250 Rents and Leases	1,272	2,129	3,397	3,100	3,100	3,400	3,400
65300 Professional Services	2,300	2,017	1,528	3,800	3,800	4,200	4,200
65310 Maint. & Operation of Equipment	84	-	184	200	200	1,500	1,500
65340 Camp Scholarships	1,700	4,200	3,250	6,000	6,000	6,000	6,000
65800 Administrative Charges	6,700	26,600	26,600	26,600	26,600	64,604	67,770
TOTAL MATERIALS, SUPPLIES & SERV	3,795	72,882	94,146	148,300	148,300	214,004	217,170

CAPITAL, DEBT SVC & CHRGS

69100 Claims Liability Charges	7,900	1,800	5,000	5,400	5,400	10,800	13,400
69200 Workers' Comp Charges	7,200	7,000	5,700	6,200	6,200	7,000	8,300
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	7,200	3,700	5,520	5,590	5,590	27,700	27,600
69650 PARS Pension Charges	4,578	-	4,851	-	17,818	-	-
CAPITAL, DEBT SVC & CHRGS	26,878	12,500	21,071	17,190	35,008	45,500	49,300

TOTAL EXPENDITURES - JUNIOR LIFEGUARDS

236,727	203,940	382,406	455,230	484,948	562,793	629,412
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RECREATION - CAMP PROGRAM

PERSONNEL-SALARIES & BENEFITS

61XXX Salaries & Wages	41,573	29,176	48,087	54,625	65,965	69,218	71,294
62XXX Benefits	12,077	11,853	13,960	15,085	16,020	26,208	27,882
TOTAL PERSONNEL-SALARIES & BENEFITS	53,650	41,029	62,047	69,710	81,985	95,426	99,176

MATERIALS, SUPPLIES & SERV

63100 Insurance Premiums	-	2,071	-	2,000	2,000	-	-
63150 Travel, Conferences, & Meetings	264	-	-	-	-	-	-
65370 Summer Day Camp	8,164	1,964	8,306	9,500	9,500	12,000	12,000
TOTAL MATERIALS, SUPPLIES & SERV	8,428	4,035	8,306	11,500	11,500	12,000	12,000

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

255 - Camp Programs

FY 2024 & FY 2025

FUND 255	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	1,600	500	1,300	1,400	1,400	2,800	3,500
69200 Workers' Comp Charges	1,500	1,900	1,500	1,600	1,600	2,000	2,200
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	1,800	1,900	1,480	1,500	1,500	7,200	7,100
69650 PARS Pension Charges	1,047	-	2,425	-	4,049	-	-
CAPITAL, DEBT SVC & CHRGS	5,947	4,300	6,705	4,500	8,549	12,000	12,800
TOTAL EXPENDITURES - RECREATION CAMP	68,025	49,364	77,058	85,710	102,034	119,426	123,976
TOTAL EXPENTITURES	304,752	253,304	459,464	540,940	586,982	682,219	753,388
Resources over/(under) Appropriations	64,504	18,157	47,382	(15,940)	(61,982)	(122,219)	(188,388)
Beginning Fund Balance	(51,004)	13,500	31,657	79,039	79,039	17,057	(105,162)
PROJECTED ENDING FUND BALANCE	13,500	31,657	79,039	63,099	17,057	(105,162)	(293,550)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

263 - Housing

FY 2024 & FY 2025

FUND 263

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	15,544	10,847	(25,727)	6,000	6,000	6,300	6,300
47100 In-Lieu Housing Fees	-	-	767,678	-	-	-	-
TOTAL RESOURCES	15,544	10,847	741,951	6,000	6,000	6,300	6,300
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	2,133	949	737	10,000	63,302	10,000	10,000
TOTAL MATERIALS, SUPPLIES & SERV	2,133	949	737	10,000	63,302	10,000	10,000
TOTAL EXPENDITURES	2,133	949	737	10,000	63,302	10,000	10,000
Resources over/(under) Appropriations	13,411	9,898	741,214	(4,000)	(57,302)	(3,700)	(3,700)
Beginning Fund Balance	623,854	637,265	647,164	1,388,377	1,388,377	1,331,075	1,327,375
PROJECTED ENDING FUND BALANCE	637,265	647,164	1,388,377	1,384,377	1,331,075	1,327,375	1,323,675

Special Revenue Funds

CITY OF SOLANA BEACH

270 - Public Safety Special Revenue

Estimated Expenditures

FY 2024 & FY 2025

FUND 270	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	(4,778)	-	-	-	-
46500 CSA 17 Contract Revenue	183,437	70,339	67,968	70,000	70,000	70,000	70,000
46600 Federal Grants	24,379	12,324	10,772	30,000	30,000	-	-
46710 Fire Revenue from Other Agencies	137,346	372,044	370,858	-	150,000	150,000	150,000
48210 Donations	300	200	-	-	-	-	-
48500 Miscellaneous Revenue	200	100	100	-	-	-	-
48920 Reimbursed Costs	12,503	584	587	-	-	-	-
TOTAL RESOURCES	358,165	455,591	445,507	100,000	250,000	220,000	220,000
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	114,107	287,611	190,137	-	150,000	137,800	137,800
62XXX Benefits	2,394	5,288	2,384	-	-	12,200	12,200
TOTAL PERSONNEL-SALARIES & BENEFITS	116,501	292,899	192,521	-	150,000	150,000	150,000
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	2,931	12,725	15,160	-	-	-	-
63200 Training	-	522	1,400	-	-	-	-
63400 Clothing and Personal Expenses	-	-	-	-	12,243	-	-
64190 Minor Equipment	19,398	573	12,050	-	1,907	-	-
64200 Departmental Special Supplies	5,317	4,003	10,738	-	-	70,000	70,000
64270 Vehicle Operating Supplies	290	-	-	-	-	-	-
64280 Vehicle Maintenance	-	-	-	-	-	-	-
65230 Communications	1,368	1,368	1,406	-	-	-	-
65300 Professional Services	1,505	1,505	1,735	-	-	-	-
65310 Maint. & Operation of Equipment	3,990	-	-	-	-	-	-
65700 Other Charges	181	-	-	-	-	-	-
65800 Administrative Charges	102,000	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	136,980	20,696	42,489	-	14,150	70,000	70,000
CAPITAL, DEBT SVC & CHRGS							
66400 Equipment	144,452	24,677	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	144,452	24,677	-	-	-	-	-
TOTAL EXPENDITURES	397,933	338,272	235,010	-	164,150	220,000	220,000
Resources over/(under) Appropriations	(39,768)	117,319	210,498	100,000	85,850	-	-
Beginning Fund Balance	318,519	278,751	396,070	606,568	606,568	692,418	692,418
PROJECTED ENDING FUND BALANCE	278,751	396,070	606,568	706,568	692,418	692,418	692,418

DEBT SERVICE

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Debt Service

CITY OF SOLANA BEACH

Estimated Expenditures

317 - Public Facilities

FY 2024 & FY 2025

FUND 317	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
49100 Transfers In	151,100	151,100	150,100	147,500	147,500	-	-
TOTAL RESOURCES	151,100	151,100	150,100	147,500	147,500	-	-
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
67100 Principal Retirement	137,600	135,300	142,700	145,000	145,000	-	-
67200 Interest	16,721	12,082	7,356	2,465	2,465	-	-
TOTAL CAPITAL, DEBT SVC & CHRGS	154,321	147,382	150,056	147,465	147,465	-	-
TOTAL EXPENDITURES	154,321	147,382	150,056	147,465	147,465	-	-
Resources over/(under) Appropriations	(3,221)	3,718	44	35	35	-	-
Beginning Fund Balance	395	(2,827)	891	936	936	971	971
PROJECTED ENDING FUND BALANCE	(2,827)	891	936	971	971	971	971

Debt Service

CITY OF SOLANA BEACH

Estimated Expenditures

320 - Capital Leases

FY 2024 & FY 2025

FUND 320	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
49100 Transfers In	202,400	202,400	70,400	70,400	70,400	70,375	70,375
TOTAL RESOURCES	202,400	202,400	70,400	70,400	70,400	70,375	70,375
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
67900 Principal Retirement	178,905	183,771	56,831	58,825	58,825	60,855	62,973
67950 Interest	23,414	18,547	13,543	11,575	11,575	9,520	7,402
TOTAL CAPITAL, DEBT SVC & CHRGS	202,318	202,318	70,374	70,400	70,400	70,375	70,375
TOTAL EXPENDITURES	202,318	202,318	70,374	70,400	70,400	70,375	70,375
Resources over/(under) Appropriations	82	82	26	-	-	-	-
Beginning Fund Balance	24,699	24,780	24,862	24,888	24,888	24,888	24,888
PROJECTED ENDING FUND BALANCE	24,780	24,862	24,888	24,888	24,888	24,888	24,888

CAPITAL IMPROVEMENTS

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**CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2024**

Project Description	Total Budget	General Fund 459	General Fund Measure S Fund 110	Facilities Replacement Fund 140	Gas Tax Fund 202	Transnet Funds 225/228	State Grants Obj 46800 Fund 246	Other Grants Obj 46810/48300 Fund 240/246	Federal Grants Obj 46600 Funds 240/246/270	SB1 Fund Fund 247	TOT Sand Replenishment Fund 450	Park Development Impact Fee (PDIF) Fund 453	Transportation Impact Fee (TIF) Fund 454	Sanitation Fund 509
Street, Traffic, & Storm Drain Projects														
ADA Pedestrian Ramps	45,000								45,000					
Annual Pavement Management Program	1,100,000		390,000		200,000	210,000				300,000				
Lomas Santa Fe Corridor Project - East	8,400,000		-						7,000,000				1,400,000	
Glencrest Sidewalk Installation	75,000					75,000								
Miscellaneous Traffic Calming Projects	50,000	50,000												
Storm Drain Improvements - Major	390,000	390,000												
Traffic Signal Upgrades Phase 1	114,255				114,255									
Cliff Street & Rosa Street Ped Bridge Repairs	75,000			75,000										
Storm Drain Full Capture Devices	50,000	50,000												
Total \$ 10,299,255	\$ 10,299,255	\$ 490,000	\$ 390,000	\$ 75,000	\$ 314,255	\$ 285,000	\$ -	\$ -	\$ 7,045,000	\$ 300,000	\$ -	\$ -	\$ 1,400,000	\$ -
City Facilities Projects														
City Hall Deferred Maint (space planning)	25,000			25,000										
City Hall Elevator	100,000			100,000										
Fire Station Deferred Maint (floor/cabinets)	50,000			50,000										
Fire Station Generator	250,000	250,000												
Fletcher Cove Access Ramp	150,000										150,000			
Fletcher Cove Dissipator	40,000										40,000			
Glenmont Neighborhood Park	350,000											350,000		
LC Park Playground Project Design/Construction	1,410,000	500,000	674,000				186,000	50,000						
Marine Safety Building	500,000	500,000												
FCCC and El Viento Parks Renovation	200,000	200,000												
City Hall Exterior Repair	125,000			125,000										
Total \$ 3,200,000	\$ 3,200,000	\$ 1,450,000	\$ 674,000	\$ 300,000	\$ -	\$ -	\$ 186,000	\$ 50,000	\$ -	\$ -	\$ 190,000	\$ 350,000	\$ -	\$ -
Other Projects														
City-Wide Tree planting project	20,000	20,000												
Climate Action Plan	20,000	20,000												
Total \$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation Projects														
Sanitary Sewer Pipeline Rehabilitation	360,000													360,000
Total \$ 360,000	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,000
GRAND TOTAL	\$ 13,899,255	\$ 1,980,000	\$ 1,064,000	\$ 375,000	\$ 314,255	\$ 285,000	\$ 186,000	\$ 50,000	\$ 7,045,000	\$ 300,000	\$ 190,000	\$ 350,000	\$ 1,400,000	\$ 360,000

CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2025

Project Description	Total Budget	General Fund 459	General Fund Measure S Fund 110	Facilities Replacement Fund 140	Gas Tax Fund 202	Transnet Funds 225/228	Federal Grants Obj 46600 Funds 240/246/270	SB1 Fund Fund 247	Sanitation Fund 509
<u>Street, Traffic, & Storm Drain Projects</u>									
ADA Pedestrian Ramps	45,000						45,000		
Annual Pavement Management Program	1,100,000		390,000		200,000	210,000		300,000	
Storm Drain Improvements - Major	450,000	450,000							
Traffic Signal Upgrades Phase 2	230,000				230,000				
Total	\$ 1,825,000	\$ 450,000	\$ 390,000	\$ -	\$ 430,000	\$ 210,000	\$ 45,000	\$ 300,000	\$ -
<u>City Facilities Projects</u>									
City Hall Deferred Maint (space planning)	25,000			25,000					
Fire Station Deferred Maint (floor/cabinets)	10,000			10,000					
LCCC/Museum	60,000			60,000					
Marine Safety Center Deferred Maint (roof)	5,000			5,000					
Total	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Projects</u>									
City-Wide Tree planting project	10,000	10,000							
Climate Action Plan	20,000	20,000							
Total	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Sanitation Projects</u>									
Sanitary Sewer Pipeline Rehabilitation	650,000								650,000
Total	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
GRAND TOTAL	\$ 2,605,000	\$ 480,000	\$ 390,000	\$ 100,000	\$ 430,000	\$ 210,000	\$ 45,000	\$ 300,000	\$ 650,000

CITY OF SOLANA BEACH
SUMMARY OF CAPITAL IMPROVEMENT FUNDS
FY 2024 & FY 2025

Projects	2024 Adopted Budget	2025 Adopted Budget
<u>Street, Traffic, & Storm Drain Projects</u>		
ADA Pedestrian Ramps	45,000	45,000
Annual Pavement Management Program	1,100,000	1,100,000
Lomas Santa Fe Corridor Project - East	8,400,000	-
Glencrest Sidewalk Installation	75,000	-
Miscellaneous Traffic Calming Projects	50,000	-
Storm Drain Improvements - Major	390,000	450,000
Traffic Signal Upgrades Phase 1	114,255	-
Traffic Signal Upgrades Phase 2	-	230,000
Cliff Street & Rosa Street Ped Bridge Repairs	75,000	-
Storm Drain Full Capture Devices	50,000	-
Total	10,299,255	1,825,000
<u>City Facilities Projects</u>		
City Hall Deferred Maint (space planning)	25,000	25,000
City Hall Elevator	100,000	-
Fire Station Deferred Maint (floor/cabinets)	50,000	10,000
Fire Station Generator	250,000	-
Fletcher Cove Access Ramp	150,000	-
Fletcher Cove Dissipator	40,000	-
Glenmont Neighborhood Park	350,000	-
LCCC/Museum	-	60,000
LC Park Playground Project Design/Construction	1,410,000	-
Marine Safety Building	500,000	-
Marine Safety Center Deferred Maint (roof)	-	5,000
FCCC and El Viento Parks Renovation	200,000	-
City Hall Exterior Repair	125,000	-
Total	3,200,000	100,000
<u>Other Projects</u>		
City-Wide Tree planting project	20,000	10,000
Climate Action Plan	20,000	20,000
Total	40,000	30,000
<u>Sanitation Projects</u>		
Sanitary Sewer Pipeline Rehabilitation	360,000	650,000
Total	360,000	650,000
GRAND TOTAL	13,899,255	2,605,000

Capital Project Funds

CITY OF SOLANA BEACH

450 - Sand Replenishment TOT

Estimated Expenditures

FY 2024 & FY 2025

FUND 450

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
42110 Transient Occupancy Tax	154,430	109,714	216,986	190,000	190,000	219,912	224,310
42210 Short Term Vacation Rental TOT	69,725	114,464	179,194	75,000	75,000	160,160	166,566
45XXX Investment Interest	34,835	6,711	(26,765)	8,000	8,000	8,400	8,400
48920 Reimbursed Costs	-	-	-	-	-	-	-
46900 Intergovernmental Revenue	-	-	-	-	746,151	-	-
TOTAL RESOURCES	258,990	230,889	369,416	273,000	1,019,151	388,472	399,277
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	119,781	123,920	167,831	191,850	2,124,255	184,600	190,000
TOTAL MATERIALS, SUPPLIES & SERV	119,781	123,920	167,831	191,850	2,124,255	184,600	190,000
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	41,980	-	-	-	-	190,000	-
CAPITAL, DEBT SVC & CHRGS	41,980	-	-	-	-	190,000	-
TOTAL EXPENDITURES	161,761	123,920	167,831	191,850	2,124,255	374,600	190,000
Resources over/(under) Appropriations	97,230	106,970	201,585	81,150	(1,105,104)	13,872	209,277
Beginning Fund Balance	782,864	880,094	987,063	1,188,648	1,188,648	83,544	97,416
PROJECTED ENDING FUND BALANCE	880,094	987,063	1,188,648	1,269,798	83,544	97,416	306,693

Capital Project Funds

CITY OF SOLANA BEACH

453- Park Development Impact

Estimated Expenditures

FY 2024 & FY 2025

FUND 453

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	(3,750)	800	800	840	840
47420 Park Development Impact Fee	39,311	84,098	241,617	45,000	165,000	50,000	50,000
TOTAL RESOURCES	39,311	84,098	237,867	45,800	165,800	50,840	50,840
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	-	-	-	-	-	-	-
65300 Professional Services	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	-	-	-	-	-	350,000	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	350,000	-
TOTAL EXPENDITURES	-	-	-	-	-	350,000	-
Resources over/(under) Appropriations	39,311	84,098	237,867	45,800	165,800	(299,160)	50,840
Beginning Fund Balance	-	39,311	123,410	361,277	361,277	527,077	227,917
PROJECTED ENDING FUND BALANCE	39,311	123,410	361,277	407,077	527,077	227,917	278,757

Capital Project Funds

CITY OF SOLANA BEACH

454 - Transportation Impact

Estimated Expenditures

FY 2024 & FY 2025

FUND 454	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	24,515	4,321	(25,144)	6,000	6,000	6,300	6,300
47410 Transportation Impact Fee	43,215	70,716	1,055,726	50,000	270,000	250,000	250,000
TOTAL RESOURCES	67,730	75,037	1,030,582	56,000	276,000	256,300	256,300
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	-	-	-	-	-	-	-
65300 Professional Services	372	508	781	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	372	508	781	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	-	-	-	-	-	-
66610 Construction	-	-	-	-	-	1,400,000	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	1,400,000	-
TOTAL EXPENDITURES	372	508	781	-	-	1,400,000	-
Resources over/(under) Appropriations	67,358	74,529	1,029,800	56,000	276,000	(1,143,700)	256,300
Beginning Fund Balance	436,959	504,316	578,845	1,608,645	1,608,645	1,884,645	740,945
PROJECTED ENDING FUND BALANCE	504,316	578,845	1,608,645	1,664,645	1,884,645	740,945	997,245

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

455 - Public Use Impact

FY 2024 & FY 2025

FUND 455

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	(794)	-	-	-	-
47430 Public Use Impact Fee	3,640	9,584	87,257	5,000	175,000	5,000	5,000
TOTAL RESOURCES	3,640	9,584	86,463	5,000	175,000	5,000	5,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	-	-	-	-	-	-	-
65300 Professional Services	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	-	-	-	-	-	-
66610 Construction	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
Resources over/(under) Appropriations	3,640	9,584	86,463	5,000	175,000	5,000	5,000
Beginning Fund Balance	-	3,640	13,224	99,688	99,688	274,688	279,688
PROJECTED ENDING FUND BALANCE	3,640	13,224	99,688	104,688	274,688	279,688	284,688

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

459 - City CIP

FY 2024 & FY 2025

FUND 459	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	102,778	61,702	(45,182)	-	-	-	-
48210 Donations	1,000	-	-	-	-	-	-
49100 Transfers In	100,000	-	1,181,640	360,000	2,373,802	980,000	-
TOTAL RESOURCES	203,778	61,702	1,136,458	360,000	2,373,802	980,000	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	437	-	-	-	-	-	-
65300 Professional Services	124,645	92,583	21,318	-	-	40,000	30,000
65320 Contributions to Agencies	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	125,082	92,583	21,318	-	-	40,000	30,000
CAPITAL, DEBT SVC & CHRGS							
66300 Improvements	49,754	-	-	-	-	-	-
66400 Equipment	-	-	-	-	-	250,000	-
66600 Design	-	15,000	49,342	-	118,348	-	-
66610 Construction	204,888	507,244	394,260	360,000	2,701,920	1,690,000	450,000
66630 Maintenance	5,013	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	259,654	522,244	443,602	360,000	2,820,268	1,940,000	450,000
TOTAL EXPENDITURES	384,736	614,827	464,920	360,000	2,820,268	1,980,000	480,000
Resources over/(under) Appropriations	(180,958)	(553,125)	671,538	-	(446,466)	(1,000,000)	(480,000)
Beginning Fund Balance	2,386,580	2,205,622	1,652,497	2,324,035	2,324,035	1,877,569	877,569
PROJECTED ENDING FUND BALANCE	2,205,622	1,652,497	2,324,035	2,324,035	1,877,569	877,569	397,569

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

Assessment Districts

FY 2024 & FY 2025

FUND 47X

	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	(67,531)	-	-	-	-	-
49100 Transfers In	-	-	-	-	42,000	-	-
TOTAL RESOURCES	-	(67,531)	-	-	42,000	-	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	-	-	-	42,000	-	-
65700 Other Charges	-	-	-	-	-	-	-
68100 Transfers Out	-	99,256	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	99,256	-	-	42,000	-	-
TOTAL EXPENDITURES	-	99,256	-	-	42,000	-	-
Resources over/(under) Appropriations	-	(166,787)	-	-	-	-	-
Beginning Fund Balance	120,369	120,369	(46,418)	(46,418)	(46,418)	(46,418)	(46,418)
PROJECTED ENDING FUND BALANCE	120,369	(46,418)	(46,418)	(46,418)	(46,418)	(46,418)	(46,418)

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ENTERPRISE FUNDS

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**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SANITATION	7700	509-0000-7700

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.35	82,609	0.35	84,996	0.35	89,577	0.35	89,577
M8	Assistant City Manager	0.25	44,391	0.25	45,722	0.25	53,308	0.25	54,908
	City Clerk	-	-	-	-	0.02	3,251	0.02	3,309
M8	Director of PW / City Engineer	0.30	54,416	0.30	56,049	0.30	62,077	0.30	63,939
M4-A	Principal Civil Engineer	0.20	25,951	0.20	26,729	0.20	30,488	0.20	31,402
MIS 140B	Senior Civil Engineer	0.50	56,948	0.50	58,658	0.50	62,767	0.50	64,650
MIS 125	Assistant Civil Engineer	0.50	43,494	0.50	46,104	0.50	49,117	0.50	52,261
MIS 109B	Associate Management Analyst	0.17	13,270	0.17	14,015	0.17	13,929	0.17	14,711
M4	Public Works Operations Mgr	0.25	33,312	0.25	34,310	0.25	29,303	0.25	30,181
M1	Public Works Supervisor	0.15	11,055	0.15	11,387	0.40	36,106	0.40	37,542
M1	Public Works Supervisor	0.10	6,615	0.10	7,125	-	-	-	-
MIS 81	Maint. Worker II	0.20	10,856	0.20	11,699	0.10	6,681	0.10	7,534
MIS 69	Maint. Worker I					0.10	5,345	0.10	6,066
M8	Finance Director/Treasurer	0.30	42,997	0.30	44,287	0.30	53,333	0.30	54,934
M3	Senior Accountant	0.25	22,966	0.25	23,655	0.25	29,410	0.25	30,293
Conf 114-A	Accountant	-	-	-	-	0.05	4,684	0.05	4,977
M2	Senior Management Analyst	0.10	8,995	0.10	9,265	-	-	-	-
Conf 95-A	Fiscal Specialist I	0.05	3,350	0.05	3,494	1.00	1	1.00	1
M4	Risk Manager					0.10	12,009	0.10	11,917
	San Elijo JPA Members		3,840		3,840		3,840		3,840
	Overtime		1,400		1,400		2,800		2,800
	Stand by Pay (Overtime Rate)		3,530		2,000		3,100		3,100
	Total Salaries		469,995		484,735		551,126		567,942
	Total Benefits		196,015		207,660		366,456		389,450
	Total	3.37	666,010	3.37	692,395	4.84	917,582	4.84	957,392

SERVICE INDICATORS	2021	2022	2023	2024	2025
	Actual	Actual	Projected	Adopted	Adopted
Miles of collection system maintained	48	48	48	48	48
Sewer system & wet well inspections	24	24	24	24	24
Private sewer spills attended to	2	2	2	2	2
Public sewer spills or blockages	1	1	1	1	1



NOTES:

- 63100: Insurance premiums
- 65220: Advertising for hookup program
- 65240: Water expenses for Solana Hills pump station
- 65250: Includes annual lease of right-of-way for Solana Beach pump station
- 65300: **San Elijo JPA Capital Services:**

City Professional Services:

- Sewer line maintenance
- Bond administration
- Audit Services
- City of Encinitas conveyance
- Total City Services

Total Professional Services

- 65400: Damage claims
- 65700: County EDP charges
- 65800: City administrative charges based on cost allocation study
- 66300: San Elijo JPA Capital Projects:
 - Ocean discharge metering system and air scrudder study, outfall and misc.

	FY 2024	FY 2025
	<u>2,091,434</u>	<u>2,196,006</u>
	305,670	305,670
	5,500	5,500
	15,000	16,000
	72,000	72,000
	<u>398,170</u>	<u>399,170</u>
	<u>2,489,604</u>	<u>2,595,176</u>

Special Revenue Funds

CITY OF SOLANA BEACH

509 -Sanitation

Estimated Expenditures

FY 2024 & FY 2025

FUND 509	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
45XXX Investment Interest	417,655	(40,187)	(335,354)	138,000	138,000	180,096	168,685
47810 Sewer Service Charge	5,561,476	5,586,734	5,604,878	5,537,500	5,537,500	5,550,000	5,550,000
478XX Sewer Connection Fee	26,775	89,550	211,950	26,500	26,500	115,000	115,000
48XXX Miscellaneous Revenue	98,305	147,874	526,977	188,000	188,000	113,000	113,000
TOTAL RESOURCES	6,104,211	5,783,971	6,008,451	5,890,000	5,890,000	5,958,096	5,946,685
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	395,694	386,074	439,920	484,735	487,355	551,126	567,940
62XXX Benefits	275,456	117,578	282,586	207,660	208,420	366,457	389,449
TOTAL PERSONNEL-SALARIES & BENEFITS	671,150	503,651	722,506	692,395	695,775	917,583	957,389
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	21,284	44,241	62,816	61,175	61,175	79,151	87,066
63150 Travel, Conferences, & Meetings	1,691	-	-	1,700	1,700	2,500	2,500
63200 Training	711	124	-	700	700	1,000	1,000
63300 Membership and Dues	670	548	575	1,000	1,000	1,000	1,000
63400 Clothing and Personal Expenses	400	522	491	500	500	500	500
64180 Books, Subscriptions & Printing	330	125	347	200	200	200	200
64200 Departmental Special Supplies	1,700	267	1,129	1,000	1,000	1,000	1,000
64210 Small Tools	-	-	-	500	500	-	-
64270 Vehicle Operating Supplies	1,744	1,586	2,067	2,500	2,500	2,500	2,500
64280 Vehicle Maintenance	1,818	1,279	1,232	2,000	2,000	2,000	2,000
65220 Advertising	477	265	-	100	100	100	100
65230 Communications	205	259	298	300	300	400	400
65250 Rents and Leases	284	-	-	600	600	600	600
65260 Maintenance of Building	-	-	-	500	500	500	500
65270 Utilities - Water	8,734	9,131	9,159	10,000	10,000	10,000	10,000
65290 Mileage	37	67	8	200	200	200	200
65300 Professional Services	5,036,220	1,992,673	2,459,338	2,145,935	2,186,185	2,489,604	2,595,176
65400 Damage Claims	-	-	-	20,000	20,000	10,000	10,000
65600 Depreciation	426,773	391,505	525,060	-	-	-	-
65700 Other Charges	9,000	-	-	-	-	-	-
65800 Administrative Charges	358,000	306,500	311,000	315,600	315,600	766,508	804,067
TOTAL MATERIALS, SUPPLIES & SERV	5,870,078	2,749,093	3,373,519	2,564,510	2,604,760	3,367,763	3,518,809
CAPITAL, DEBT SVC & CHRGS							
66300 Improve. Other than Buildings	(1)	-	(738,352)	580,000	580,000	572,444	601,066
66610 Construction	-	233,965	669,803	500,000	626,171	360,000	650,000
67100 Principal - Debt Service	-	-	(1)	542,500	542,500	565,000	585,000
67200 Interest - Debt Service	674,095	657,459	640,811	630,225	630,225	610,900	588,300
67XXX Debt Service Cost	(3,246,346)	(376,897)	(700,458)	2,500	2,500	-	-
69100 Claims Liability Charges	121,900	27,000	87,500	68,500	68,500	156,800	194,900
69200 Workers' Comp Charges	13,700	16,700	13,500	14,300	14,300	28,500	30,800
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	25,800	26,200	23,740	24,040	24,040	114,300	109,700
69650 PARS Pension Charges	14,730	-	7,276	-	44,544	-	-
CAPITAL, DEBT SVC & CHRGS	(2,396,122)	584,427	3,820	2,362,065	2,532,780	2,407,944	2,759,766
TOTAL EXPENDITURES	4,145,106	3,837,171	4,099,845	5,618,970	5,833,315	6,693,290	7,235,964
Resources over/(under) Appropriations	1,959,105	1,946,800	1,908,607	271,030	56,685	(735,194)	(1,289,279)
Beginning Fund Balance	44,505,987	46,465,092	48,410,893	50,319,500	50,319,500	50,376,185	49,640,991
Adj to Book Balance	-	(999)	-	-	-	-	-
PROJECTED ENDING FUND BALANCE	46,465,092	48,410,893	50,319,500	50,590,530	50,376,185	49,640,991	48,351,712

**CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL**

DEPARTMENT SOLANA ENERGY ALLIANCE	DEPT. NO. 7750	BUDGET UNIT 550-0000-7750
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Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	Total	-	-	-	-	-	-	-	-

NOTES: The City of Solana Beach no longer provides administrative services to SEA



Special Revenue Funds

CITY OF SOLANA BEACH

550 - Solana Energy Alliance

Estimated Expenditures

FY 2024 & FY 2025

FUND 550	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid- Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
47800 Energy Generation	4,123,935	3,567,461	(314,165)	144,000	144,000	-	-
TOTAL RESOURCES	4,123,935	3,567,461	(314,165)	144,000	144,000	-	-
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	105,457	114,046	-	-	-	-	-
62XXX Benefits	72,145	48,038	(221,143)	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	177,602	162,084	(221,143)	-	-	-	-
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	2,523	-	-	-	-	-	-
63200 Training	158	-	-	-	-	-	-
63300 Memberships and Dues	8,820	10,062	-	-	-	-	-
64180 Books, Subscriptions & Printing	8,461	7,424	2,592	-	-	-	-
65190 Bank Charges	2,805	2,311	2,409	-	-	-	-
65220 Advertising	368	405	-	-	-	-	-
65240 Utilities	3,209,339	3,107,947	(18,367)	-	-	-	-
65280 NEM Expense	2,397	99,057	2,215	-	-	-	-
65300 Professional Services	106,584	73,012	28,077	15,000	38,813	-	-
65330 Project Professional Services	724,626	347,010	77,646	-	-	-	-
65700 Other Charges	407	-	-	-	-	-	-
65800 Administrative Charges	20,050	19,800	-	-	-	-	-
68100 Transfers Out	-	-	-	-	-	633,730	-
TOTAL MATERIALS, SUPPLIES & SERV	4,086,537	3,667,028	94,572	15,000	38,813	633,730	-
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	4,300	1,100	-	-	-	-	-
69200 Workers' Comp Charges	3,900	4,300	-	-	-	-	-
69600 PARS OPEB Charges	6,400	6,800	-	-	-	-	-
69650 PARS Pension Charges	3,800	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	18,400	12,200	-	-	-	-	-
TOTAL EXPENDITURES	4,282,539	3,841,312	(126,571)	15,000	38,813	633,730	-
Resources over/(under) Appropriations	(158,604)	(273,851)	(187,594)	129,000	105,187	(633,730)	-
Beginning Fund Balance	97,347	(61,258)	(335,109)	(522,703)	(522,703)	695,498	61,768
*FYE 23 Adjustment					1,113,014		
PROJECTED ENDING FUND BALANCE	(61,258)	(335,109)	(522,703)	(393,703)	695,498	61,768	61,768

Successor Agency

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CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SUCCESSOR AGENCY	7810	652-7800-7810

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.02	4,723	0.02	4,926	0.02	5,119	0.02	5,119
M8	City Clerk	0.02	2,815	0.02	2,900	-	-	-	-
M8	Finance Director	0.05	7,166	0.05	7,381	0.05	8,889	0.05	9,156
M3	Senior Accountant	0.05	4,594	0.05	4,934	0.05	5,882	0.05	6,059
M2	Sr Management Analyst	0.10	7,387	0.10	9,451	-	-	-	-
	Total Salaries		26,685		29,592		19,890		20,334
	Total Benefits		11,800		12,445		12,967		13,864
	Total	0.80	138,100	0.24	42,037	0.12	32,857	0.12	34,198

NOTES:



CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
SA/RDA DEBT SERVICE	7820	362-7800-7820

Pay Range	Position Title	2022		2023		2024		2025	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	Total								



NOTES:

Costs are for the Debt Service on the 2006 Tax Allocation Bonds.

	FY 2024	FY 2025
65300: Bond Administration	6,000	6,000
Litigation	20,000	20,000
Administration Cost	28,408	29,000
	<u>54,408</u>	<u>55,000</u>
65700: Pass Through payments		

Trust Funds

CITY OF SOLANA BEACH

652 - Successor Agency

Estimated Expenditures

FY 2024 & FY 2025

FUND 652	2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Mid-Year Budget	2024 Adopted Budget	2025 Adopted Budget
RESOURCES							
49XXX Successor Agency	100,946	136,654	273,225	262,900	262,900	300,939	303,513
TOTAL RESOURCES	100,946	136,654	273,225	262,900	262,900	300,939	303,513
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	25,436	31,237	2,868	27,480	29,595	19,447	19,877
62XXX Benefits	9,145	8,780	2,351	12,435	12,790	12,909	13,771
TOTAL PERSONNEL-SALARIES & BENEFITS	34,581	40,016	5,219	39,915	42,385	32,356	33,648
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	91	-	-	-	-	-	-
63200 Training	79	-	-	-	-	-	-
65300 Professional Services	7,193	12,352	21,566	47,700	78,521	54,408	55,000
65800 Administrative Charges	1,171	1,800	1,800	1,800	1,800	4,372	4,586
TOTAL MATERIALS, SUPPLIES & SERV	8,534	14,152	23,366	49,500	80,321	58,780	59,586
CAPITAL, DEBT SVC & CHRGS							
67100 Principal Expense	-	-	-	129,000	129,000	133,500	138,200
67200 Interest Expense	83,637	79,668	75,558	71,900	71,900	67,303	62,779
67500 Cost of Issuance	-	-	-	-	-	-	-
69100 Claims Liability Charges	390	200	700	700	700	1,400	1,700
69200 Workers' Comp Charges	390	800	800	800	800	1,000	1,100
69600 PARS OPEB Charges	1,300	1,300	1,355	1,375	1,375	4,100	4,000
69650 PARS Pension Charges	1,048	-	1,940	-	1,620	2,500	2,500
CAPITAL, DEBT SVC & CHRGS	86,766	81,968	80,353	203,775	205,395	209,803	210,279
TOTAL EXPENDITURES	129,880	136,136	108,938	293,190	328,101	300,939	303,513
Resources over/(under) Appropriations	(28,935)	517	164,287	(30,290)	(65,201)	-	-
Beginning Fund Balance	(2,291,635)	(2,320,569)	(2,320,052)	(2,155,765)	(2,155,765)	(2,220,966)	(2,220,966)
PROJECTED ENDING FUND BALANCE	(2,320,569)	(2,320,052)	(2,155,765)	(2,186,055)	(2,220,966)	(2,220,966)	(2,220,966)

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REFERENCE MATERIALS



REFERENCE MATERIALS

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Annualize

Taking costs that occurred at any point during the year and using that cost to project for the full year.

Appropriation

A legal authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources for specific purposes.

Assessed Valuation

A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 1% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of assessed value.

Audit

Test procedures performed by an independent Certified Public Accountant (CPA). The primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Asset

Resources owned or held by a government, which have monetary value.

Available (Undesignated) Fund Balance

This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Bonds

A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges.

Budget

A process of putting together an operating plan for a specified period of time that accounts for projected revenues and planned expenditures for municipal services for the budget period.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

REFERENCE MATERIALS

GLOSSARY (Continued)

Budget Amendments

The City Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager is authorized to transfer budgeted amounts within departments. Actual expenditures may not exceed budgeted appropriations at the fund level.

Budget Message

Included in the opening section of the budget, the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

Budget and Fiscal Policies

General and specific guidelines adopted by the City Council that govern the budget preparation and administration and financial aspects of the City.

Capital Improvements Projects (CIP)

All of the City's construction projects costing \$5,000 are considered to be a Capital Improvement Project. A construction project is a physical improvement for maintenance, rehabilitation, construction or development on City property with a life expectancy of three or more years. These include streets, sewers, public facilities and community enhancements. These capital projects can span fiscal years and have multiple funding sources. The projects may also cross functional boundaries. Minor capital outlays of less than \$5,000 are included with the operating budgets. A CIP also includes any study costing \$25,000 or more, that is non-recurring in nature, and could potentially lead to a project

Capital Outlay

Fixed assets that have a value of \$5,000 or more and have a useful economic lifetime of more than one year.

Capital Project Funds

This fund type is used to account for financial resources used in acquiring or building major capital facilities other than those financed by Proprietary Funds and Trust Funds. This fund also finances the City CIP as defined above.

Cash Basis

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

City/Council Goals

Provides policy guidance and direction for the highest priority objectives to be accomplished during the budget period.

COP

Certificate of Participation – A debt issue similar to issuing selling bonds, but less restrictive.

Debt Financing

Borrowing funds for capital improvements needed today and pledging future revenues to repay principal and interest expenditures. The City of Solana Beach uses debt financing only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt.

REFERENCE MATERIALS

GLOSSARY (Continued)

Debt Service

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Funds

This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest; debt service payments related to enterprise operations are directly accounted for in those funds.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Designated Reserves

Reserves that have been designated by management to be used for a specified purpose. Designated Reserves are still spendable resources.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

Enterprise Funds

This fund type is used to account for operations that are financed and operated in a manner similar to private sector enterprises and it is the City's intent that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. The City has established one enterprise fund called Sanitation.

Expenditure

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

Financial Plan

A plan for a specified period of time that accounts for projected revenues and planned expenditures for municipal services, goals and objectives. A plan to accomplish specified goals and objectives during a specified period.

Fiscal Policies

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policies provide an agreed-upon set of principles for the planning and programming of government finances.

REFERENCE MATERIALS

GLOSSARY (Continued)

Fiscal Year

The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fixed Assets

Assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

Fund

An accounting entity that records all financial transactions for specific activities or government functions. The six generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Project, Enterprise, and Trust & Agency Funds.

Fund Balance

Also known as financial position, fund balance for the governmental fund types is the excess of fund assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. Fund balance is a similar (although not exact) concept as Retained Earnings in the Enterprise fund.

GAAP

Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund

The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. Except for subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

Grants

A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Infrastructure

The physical assets of a government (e.g., streets, water; sewer; public buildings and parks).

Intergovernmental Revenue

Funds received from federal, state and other local government sources in the form of shared revenues, and payments in lieu of taxes.

Investment Revenue

Interest income from the investment of funds not immediately required to meet cash disbursement obligations.

Long-term Debt

Debt with a maturity of more than one year after the date of issuance.

REFERENCE MATERIALS

GLOSSARY (Continued)

Materials, Supplies & Services

Expendable materials and operating supplies and services necessary to conduct departmental operations.

NPDES

National Pollutant Discharge Elimination System – State mandated permitting system to enhance storm water systems and to control pollution and run off.

Objective

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Budget

The portion of the budget that pertains to daily operations and delivery of basic governmental services.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses

The cost for salaries, fringe benefits, materials supplies & services and equipment required for a department to function.

Pay-as-you-go Basis

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Prior-Year Encumbrances

Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue

Sources of income financing the operations of government.

REFERENCE MATERIALS

GLOSSARY (Continued)

Set-Aside

An additional amount over and above what is scheduled to provide for future benefit.

Special Revenue Funds

This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes. (See fund)

Subvention

Revenues collected by the State (or other level of government), which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in lieu and gasoline taxes.

Supplemental Appropriation

An additional appropriation made by the governing body after the budget year has started.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust and Agency Funds

Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges

The payments of a fee for direct receipt of a public service by the party who benefits from the service.

Work plan

This is the plan adopted by the City Council on an annual basis that lists the overall goals, values and priorities, and workload for the forthcoming year.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS

SALARIES & FRINGE BENEFITS

6101 REGULAR SALARIES

Salary paid for regular payroll expenditures for full-time employees subject to all usual deductions.

6102 PART TIME & TEMPORARY SALARIES

Salary paid for regular payroll expenditures for part-time and temporary employees subject to all usual deductions.

6103 OVERTIME

Salary paid over and above regular time at time and one-half. Overtime is not available to FLSA exempt employees.

6104 SPECIAL PAY

Holiday in lieu pay for Fire and Marine Safety and stand by pay for Public Works.

6205 RETIREMENT

Payments on behalf of employees to full time retirement system. (PERS).

6210 MEDICARE

Medicare payments withheld from employees for employees covered by Medicare system.

6211 SOCIAL SECURITY

Social Security payments for employees covered by social security system.

6220/6230/6240 HEALTH/DENTAL/VISION INSURANCE

Payments to employees under the City's Cafeteria Plan for health/dental/vision insurance.

6244 LONG TERM DISABILITY INSURANCE

Payments to cover employees' long term disability premiums where applicable

6245 GROUP LIFE INSURANCE

Payments to cover employees' life insurance premiums where applicable.

6248 RHSA % BENEFIT

Payments to cover fire employees' RHSA % Benefit under the Fire MOU

6270 RETIREE HEALTH BENEFITS

Payments to CALPERS to cover a portion of retired employees' health benefits.

6280 AUTO ALLOWANCE

Payments to employees qualifying for auto allowance.

6285 UNIFORM ALLOWANCE

Payments to employees for the purchase of uniforms required for the job.

6290 PHONE ALLOWANCE

Payments to management employees and Council for the business use of cellular phones.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

MATERIALS, SUPPLIES AND SERVICES

6310 INSURANCE AND SURETY BONDS

Insurance premiums for all property, general liability and excess insurance coverage.

6315 TRAVEL, CONFERENCES & MEETINGS

Meals, lodging, registration and airfare associated with conferences, seminars and meetings.

6320 TRAINING

Payments for employees to attend training programs to enhance work related skills.

6330 MEMBERSHIPS & DUES

Staff membership and dues in professional organizations.

6340 CLOTHING & PERSONAL EXPENSES

Uniforms, safety gear, weather protection, etc.; pre-employment physicals and tuition reimbursement.

6341 TUITION REIMBURSEMENT

Staff reimbursement for courses related to work skill enhancement. Requires prior approval.

6351 RECRUITMENT

Payments used in the hiring of staff (advertisement, testing, etc)

6415 ELECTION SUPPLIES

Supplies used for elections

6416 OFFICE SUPPLIES

General office supplies used in every-day operations.

6418 BOOKS, SUBSCRIPTIONS & PRINTING

Publications, printing costs for forms, letterhead, etc.; outside duplication services.

6419 MINOR EQUIPMENT

Minor equipment; per item cost before shipping/tax between \$100 and \$4,999.

6420 SPECIAL DEPARTMENTAL SUPPLIES

Supplies or expenses singular to a department (not general) and that are not minor equipment or small tools.

6421 SMALL TOOLS

Small tools; per item cost before shipping/tax between \$100 and \$4,999

6427 VEHICLE OPERATING SUPPLIES

Gasoline and diesel.

6428 VEHICLE MAINTENANCE

Repairs and parts for all vehicles.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

6519 BANK CHARGES

Credit card fees and transaction fees for third-party credit card processing company.

6522 ADVERTISING

Advertising/legal notifications to public.

6523 COMMUNICATIONS

Phone, fax, cable etc.

6524 UTILITIES - ELECTRICITY

Electricity and natural gas charges.

6525 RENTS & LEASES

Rental/lease of property owned by others.

6526 MAINTENANCE OF BUILDINGS & GROUNDS

Internal building maintenance/repair; outside grounds upkeep.

6527 UTILITIES - WATER

Water charges.

6529 MILEAGE

Staff mileage reimbursement at IRS rate.

6530 PROFESSIONAL SERVICES

Outside contractors used for engineering, surveys etc. Any service provided by an outside party.

6531 MAINTENANCE OF & OPERATION OF EQUIPMENT

Repairs and service of City-owned equipment.

6532 CONTRIBUTION TO OTHER AGENCIES

Contributions to other governmental/nonprofit organizations.

6535 COMMUNITY TV PRODUCTION

Payments for cable programming from restricted sources.

6539 CONTINGENCY

To allow for operating efficiency as needed. Requires City Manager approval.

6540 DAMAGE CLAIMS

Payments to settle claims against the City that fall below SIR.

6560 DEPRECIATION

Annual write-off of Fixed Assets over the life of the asset.

6570 OTHER CHARGES

Expenses that do not fall within another classification; City admin and County EDP charges.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

CAPITAL OUTLAY

6610 LAND

Expenditures for the purchase of land.

6620 BUILDINGS

Expenditures for the purchase of buildings.

6630 IMPROVEMENTS OTHER THAN BUILDINGS

Alterations to structures which increase structure life.

6640 EQUIPMENT

Furniture, machinery, office equipment. Fixed Assets over \$5,000.

6650 VEHICLES

All motorized vehicles.

6661 CONSTRUCTION

Used to accumulate all costs associated with construction projects. Used in Projects Ledger.

DEBT SERVICE

6710 RETIREMENT OF PRINCIPAL

Expenditures for the retirement of principal portion of debt.

6720 INTEREST EXPENDITURE

Expenditures for the interest portion of debt.

6810 TRANSFERS OUT

Used to transfer funds from one fund to another.

DEPARTMENTAL CHARGES

6910 CLAIMS LIABILITY CHARGES

Charges to departments for providing insurance coverage and risk management services.

6920 WORKERS' COMPENSATION CHARGES

Charges to departments for providing workers' compensation coverage and services.

6930 ASSET REPLACEMENT CHARGES

Charges to departments for use of assets based on a depreciation schedule.

6935 FACILITIES REPLACEMENT CHARGES

Charges to departments for use of facilities based on a depreciation schedule.

6940 PERS SIDE FUND CHARGES

Charges to departments for annual debt service to the Sanitation Fund for the payoff of the PERS Side Fund in FY2011. Allocation based on regular salaries (Account 6101) for the fiscal year

REFERENCE

ORGANIZATION OF THE CITY'S FUNDS

In accordance with generally accepted accounting principles, the City's financial reporting system is organized on a fund basis consisting of three major fund types (governmental, proprietary and fiduciary). The City's various funds have been established in order to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations.

Budgets are prepared for each fund in accordance with its respective basis of accounting. All governmental funds have legally adopted budgets except the capital project funds. While budgets are prepared for the City's capital project funds, the capital projects generally span more than one year and are effectively controlled at the project level.

The following funds are included in the Budget. Descriptions of each of the fund types are provided.

Governmental Funds

Most of the City's programs and functions are provided and financed through the following governmental funds, which are distinguished by their measurement focus on determining financial position and changes in financial position, rather than upon determining net income:

- General Fund
 - General Fund
 - Risk Management/Insurance
 - Workers' Compensation Insurance
 - Asset Replacement
 - Facilities Replacement
 - PERS Side Fund
 - OPEB Obligation
 - Pension Stabilization
 - Real Property Acquisition
- Special Revenue Funds
 - Gas Tax
 - Municipal Improvement Districts (MID)
 - Coastal Rail Trail Maintenance District
 - Street Lighting Assessment District
 - Developer Pass-Thru Fund
 - Fire Mitigation
 - Department of Boating & Waterways
 - TRANSNET – motorized
 - Community Orientated Policing Services (COPS)
 - Transnet Extension
 - Housing and Community Development (CDBG) Fund
 - CALTRANS/CMAQ
 - TEA
 - Miscellaneous Grants
 - Coastal Area Business/Visitor Assistance and Enhancement Fund (TOT)
 - Camp Program Fund
 - Housing
 - Affordable Housing Grant Fund
 - Public Safety Special Revenue Fund

REFERENCE

ORGANIZATION OF THE CITY'S FUNDS (continued)

- Debt Service Funds
 - Public Facilities
 - Capital Lease Fund

- Capital Projects Fund
 - Public Improvement Grant Fund
 - Sand Replenishment/Retention and Coastal CIP (TOT)
 - Streets and Roads
 - Transportation Impact Fee
 - City CIP Fund
 - Assessment Districts

Enterprise Fund

Enterprise funds are distinguished from governmental funds by their similarity to private sector enterprises, as it is intended that the cost of providing services will be financed or recovered primarily through user charges. The City uses the following enterprise fund:

- Sanitation
- OPEB Obligation Trust
- Solana Energy Alliance (SEA)
- Successor Agency (SA)

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS

001 GENERAL FUND

The General Fund is the general operating fund of the City and is used to account for all financial resources and transactions except those required to be accounted for in other funds or account groups.

120 RISK MANAGEMENT

This fund accounts for the settlement of claims and losses, as well as insurance premiums and any related professional services.

125 WORKERS' COMPENSATION INSURANCE

This fund accounts for the settlement of claims and losses resulting from injuries sustained during work hours.

135 ASSET REPLACEMENT FUND

This fund accumulates resources for the replacement of vehicles and equipment costing over \$5,000.

140 FACILITIES REPLACEMENT FUND

This fund accumulates resources for meeting the needs of maintaining the City's buildings and improvements.

150 PERS SIDE FUND

This fund accumulates resources for the annual debt payment to the Sanitation Fund for the loan used for the payoff of the PERS Side Fund in FY2011.

152 REAL PROPERTY ACQUISITION

This fund accounts for City's purchase of real property (i.e. land).

160 OPEB OBLIGATION

This fund accounts resources for the invested amounts of Other Post-Employment Benefits.

165 PENSION STABILIZATION

This fund accounts resources for the invested amounts in PARS trust (Post-Employment Benefits Trust Program).

202 GAS TAX FUND

The State Gas Tax is used to account for revenues received as the City's share of state gasoline taxes and expenditures made for street maintenance and improvements. Revenues are sub-vented to the City under Sections 2103, 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code. Expenditures are for street maintenance and engineering to the extent legally permitted, with the remainder allocated to street construction projects.

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

203 MUNICIPAL IMPROVEMENT DISTRICT HIGHWAY 101 LANDSCAPING (MID #33)

204 MUNICIPAL IMPROVEMENT DISTRICT SANTA FE HILLS (MID #9C)

205 MUNICIPAL IMPROVEMENT DISTRICT ISLA VERDE (MID #9E)

207 MUNICIPAL IMPROVEMENT DISTRICT SAN ELIJO HILLS #2 (MID #9H)

The MID Funds are used to account for receipts and expenditures related to landscape maintenance within the improvement district. Budgets for the maintenance costs are determined by the property owners who are then assessed on a per parcel basis. The assessments are collected via the County tax roll.

208 COASTAL RAIL TRAIL MAINTENANCE DISTRICT

The Coastal Rail Trail Maintenance Fund is used to account for project receipts and expenditures for the rejuvenating and updating of the Coastal Rail Trail.

211 STREET LIGHTING DISTRICT FUND

The Lighting District Fund accounts for revenues received and expenditures made related to streetlights on City streets. The City determines the annual budget and property owners are charged their proportionate share based on a per unit basis. The assessment is collected via the County tax roll.

213 DEVELOPER PASS_THRU

This fund accounts for resources related to Pass-Thru developer deposits

214 FIRE MITIGATION FUND

In accordance with section 3.20 of the SBMC, this fund is used to account for Fire Mitigation fees that can only be used to build, purchase, finance or improve fire facilities and equipment.

215 DEPARTMENT OF BOATING AND WATERWAYS

To record receipts and expenditures related to grants received from the Department of Boating and Waterways. These funds are being used to fund the Army Corp. of Engineers beach replenishment study.

218 TRANSNET FUND/228 TRANSNET EXTENSION

The TRANSNET Fund is used to account for the San Diego County Proposition A one-half (1/2) cent transportation sales tax which went into effect on July 1, 1988. All expenditures must be for transportation related purposes. Funds are allocated to the City through SANDAG.

219 COPS PROGRAM FUND

The COPS Fund is used to account for federal and local grants received for police services.

240 HOUSING AND COMMUNITY DEVELOPMENT FUND (CDBG) FUND

The Housing and Community Development fund is used to account for revenues from the United States Department of Housing and Urban Development Community Development Block Grant Programs.

241 CALTRANS/CMAQ FUND

The Caltrans fund accounts for several different sources of transportation related funds. Caltrans is responsible for distributing funds for Congestion Mitigation and Air Quality (CMAQ) funds.

REFERENCE MATERIALS

244/5 TEA

The TEA (Transportation Enhancement Act) fund records transport related receipts and expenditures.

246 MISCELLANEOUS GRANT FUND

The Miscellaneous Grant fund accounts for grants received to fund various ongoing capital projects.

250 COASTAL BUSINESS/VISITORS (TOT)

This fund is for expenditures, funded by TOT revenues, that include local visitor and business promotion such as assistance to the Chamber of Commerce, special events such as Fiesta Del Sol, public art, and visitor enhancements to the Highway 101 business corridor or the Cedros Design District.

255 CAMP FUND

To record service fee revenue and expenditures related to the summer recreation programs (JG and camp).

263 HOUSING FUND

This fund accounts for receipts and expenditures related to providing low and moderate income housing within the City.

265 AFFORDABLE HOUSING GRANT

This fund accounts for resources related to affordable housing grants.

270 PUBLIC SAFETY SPECIAL REVENUE

This fund accounts for resources related to public safety grants.

317 PUBLIC FACILITY DEBT SERVICE FUND

The Public Facilities Debt Service Fund is used to account for the accumulation of resources for the payment of interest and principal on City debt

320 CAPITAL LEASE DEBT SERVICE

This fund accounts for receipts and expenditures related to capital leases.

420 PUBLIC IMPROVEMENT GRANT

The Public Improvement Grant is supported by the former RDA's remaining bond funds and pays for capital projects within the Project area.

450 SAND REPLENISHMENT TOT

This fund is limited to sand replenishment, sand retention, and coastal improvement projects funded by TOT revenues.

47X ASSESSMENT DISTRICTS CIP

This fund accounts for capital projects in the assessment districts

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

459 CITY CIP FUND

The City CIP fund is used to account for financial resources to be used for the acquisition or construction of miscellaneous major capital facilities (other than those financed by proprietary funds and special assessment funds).

509 SANITATION FUND

The Sanitation Fund is an Enterprise Fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that the costs of providing these services to the general public on a continuing basis be financed or recovered primarily through user charges. The sanitation operation is responsible for the collection, transportation, and treatment of effluent generated in Solana Beach. The City is an equal partner with the City of Encinitas in the ownership of the San Elijo Treatment Plant.

550 SOLANA ENERGY ALLIANCE (SEA)

The Solana Energy Alliance is an Enterprise Funds to account for operations for the Community Choice Aggregation (CCA) of Solana Beach with the goal of providing a higher percentage of renewable energy electricity at a competitive and cheaper price while giving consumers local choices and promoting the development of renewable power sources.

660 OPEB Obligation Trust

This fund is used for the OPEB retirement Obligation Trust to invest monies set aside for City employee retirement cost associated with retirements and OPEB cost.

67X ASSESSMENT DISTRICTS DS

This fund accounts for the deposits in the assessment districts

REFERENCE MATERIALS

FINANCIAL POLICIES

Statement of Purpose

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity.

Written, adopted financial policies have many benefits, such as assisting the Council and City Manager in the financial management of the City, saving time and energy when discussing financial matters, promoting public confidence, and providing continuity over time as Council and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency and effectiveness.

The following policies are divided into seven general categories for ease of reference. These categories include 1) Accounting, Auditing, and Financial Reporting Policies; 2) Reserve Policies; 3) Debt Policies; 4) Revenue Policies; 5) Capital Improvement Policies; 6) Cash Management/Investment Policies; 7) Operating Budget Policies. It is recommended that all policies included in this document be adhered to.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

FINANCIAL INFORMATION

It will be the policy of the City of Solana Beach to provide all financial information in a thorough, timely fashion, and in a format that is easy for Council, Citizens, Committees and City employees to understand and utilize.

ACCOUNTING STANDARDS

The City's accounting financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), as promulgated by the Government Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

ANNUAL AUDIT

An independent public accounting firm will perform an annual audit and its opinion will be included in the Comprehensive Annual Financial Report.

The goal is to select the independent audit firm through a competitive process at least once every five years. The contract will be for an initial period of three years with two additional one-year options at the City staff's discretion. The City Manager and Finance Director will review the qualifications of prospective firms and make a recommendation to the City Council. The audit contract will be awarded by the City Council.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

A Comprehensive Annual Financial Report shall be prepared within five months of the close of the previous fiscal year. It will be presented to the City Council and community within six months at a regularly scheduled City Council meeting.

The City shall attempt to maintain accounting records in such a manner as to receive an unqualified audit opinion and to qualify for a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

RESERVE POLICIES

The City utilizes a variety of funds for recording revenues and expenditures of the City. At each fiscal year-end, budgeted/appropriated expenditure authority lapses with very few exceptions, such as operating expenses that have been incurred but not paid (encumbered). The remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City. It is appropriate that reserve policies for the City be established for each of the various funds (See below), that the purpose of these reserves be designated, and that dollars available in excess of the reserve amounts be appropriately and effectively utilized.

GENERAL FUND

The goal of the General Fund reserve will be to maintain an amount at least equal to 17 percent of the annual General Fund operating budget, including operating transfers, which approximates two months worth of operating expenditures. This Reserve, to be designated, will only be used in the case of significant financial or other emergency. Reserves in excess of the 17 percent will be available for spending on capital equipment, capital projects or other one-time non-recurring expenditures ie. Be available to transfer to Capital Improvement Projects fund or Asset Replacement Reserve fund.

DESIGNATIONS

The Council and/or City Manager may designate parts of the available fund balance which would represent tentative management plans, rather than actual restrictions on the use of resources.

Designation – Unforeseen Emergencies

A designation of funds set at 17% of operating expenditures including debt service is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
2. Contingencies for unforeseen operating or capital needs.
3. Cash flow requirements.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

Designation – Revenue Shortfall

A designation of funds should be budgeted annually to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget. This should approximate 5% of General Fund revenues before transfers based upon an average of prior year's revenue shortfalls.

Designation – Housing

This designation is to provide funds for the City's low-income housing obligations. Without a confirmed cost, estimates range from \$0 to around \$220,000 a unit for 10 units. Staff will set aside funds when available.

ENTERPRISE FUND/SANITATION

The City's Enterprise Fund will maintain reserves at a minimum equal to nine months of operating expenses and one year of estimated capital spending.

ASSET REPLACEMENT RESERVE FUND

Through the use of the Asset Replacement Reserve Fund, the City will annually budget sufficient funds to provide for the orderly replacement of the City's existing equipment, vehicles, computers and furnishings as they reach the end of their useful lives. This fund is funded based on a depreciation schedule and required replacement of the asset. The goal will be to maintain a sufficient fund balance to provide for the scheduled replacement of said items at the end of their useful lives.

RISK MANAGEMENT RESERVE FUND

The City maintains a Risk Management Reserve Fund for the purpose of segregating property and liability insurance expenses. This fund pays insurance premiums, benefit and settlement payments, and administrative and operating expenses. These annual charges for services shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund. A fund balance, determined annually, shall be maintained at a level that will adequately fund the City's potential loss exposure in each area as determined by the Risk Manager based on past experience currently at \$500,000.

WORKERS' COMPENSATION INSURANCE FUND

The City maintains a Workers' Compensation Insurance Fund for the purpose of having sufficient resources to pay premiums, administration services and losses incurred for Workers Compensation injuries. The City is self-insured for this purpose and has a \$125,000 Self Insured Retention (SIR) per claim incident. The sufficiency of funding is to be determined periodically by an independent actuarial study utilizing the 95% confidence interval. This is the minimum funding level to establish. The City's Risk Manager to determine the funding level, currently three times SIR plus administration and contingencies or \$500,000. This fund balance should be determined annually and should be sufficient to fully fund the City's potential loss exposures.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

DEBT POLICIES

ISSUANCE OF DEBT

The City will not use long-term debt to pay for current operations.

The use of bonds or certificates of participation will only be considered for significant capital and infrastructure improvements.

The term of the debt shall never extend beyond the useful life of the improvements to be financed.

Debt management will provide for the protection of bond rating, the maintenance of adequate debt service reserves, compliance with debt instrument provisions and appropriate disclosure to investors, underwriters, and rating agencies.

LEASE PURCHASE

The City will lease purchase high-cost items of equipment only if necessary because of funding availability. In no case shall the City lease purchase equipment whose useful life is less than the term of the lease.

REVENUE POLICIES

GENERAL FUND REVENUE

The City will strive to develop and maintain a diversified and stable revenue stream so as to avoid becoming overly dependent on any single type of revenue in order to minimize the effects of economic fluctuations on revenues. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state and other governmental agencies when available.

Revenues from “one-time” or limited duration sources will not be used to balance the City’s annual operating budget.

Fees and charges for service shall be evaluated and, if necessary, adjusted periodically to assure that they cover all direct and indirect costs, unless it is determined that full cost recovery would not be in the best interest of the public. These fees and charges will be evaluated periodically by an independent outside consultant.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

SPECIAL REVENUE FUNDS eg. /GAS TAX & TRANSNET

These funds are used for revenues that the City receives that are of a restrictive nature. The City's first priority with the Gas Tax revenues and Transnet revenues shall be used to fund eligible capital projects and not subsidize operating expenditures.

GRANTS AND GIFTS

The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant the City shall thoroughly consider the implications in terms of ongoing obligations and indirect costs that will be required in connection with acceptance of said grant. The benefits to be derived from the grant must exceed both direct and administrative costs of the grant.

ENTERPRISE FUND – SANITATION CHARGES

The City will set user fees for the Enterprise Fund at a rate that fully covers direct and indirect costs of providing the service; including capital expenditures.

COMMUNITY SERVICE FEES

Recreation activity fees shall be established to recover the direct cost of the program. As appropriate within the marketing of the recreation programs, higher non-resident fees may be charged, as well as priority registration procedures for Solana Beach residents.

<h2>CAPITAL IMPROVEMENT POLICIES</h2>
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CIP FUND

Most of the City's infrastructure has a designated revenue source to pay for its upgrade or replacement as appropriate. For example, sewage rates fund sewage infrastructure needs and gas tax revenues fund street needs. However, our public buildings, beaches and parks are the primary beneficiaries of the City's Capital Improvement Fund. Capital Improvement Projects involve the construction, acquisition, expansion, and rehabilitation or replacement of a facility or improvement costing \$5,000 or more. A CIP also includes any study costing \$25,000 or more, that is non-recurring in nature, and could potentially lead to a project.

City general capital projects are to be funded annually with transfers from the City's General Fund. Transfers are to be made based upon a maximum of 75 % of actual funds available out of the last completed previous years general fund surplus, or for specific projects. Funding is at the discretion City Council based on overall budget considerations.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

The City shall annually prepare a Capital Improvement spending program projecting capital needs for a five year period. Capital Projects shall be prioritized according to goals set annually by the Council.

The first year of the five year CIP will be consistent with, and adopted as a component of, the annual operating budget.

ENTERPRISE FUND CAPITAL IMPROVEMENTS

Capital Improvements funded from the Enterprise Funds shall be paid for with the combination of “pay-as-you-go” financing and the use of long-term debt. The City shall periodically review its enterprise capital needs and establish capital spending plans that are appropriate and reflect a combination of debt and “pay-as-you-go,” while attempting to keep our rates competitive with those in the surrounding area.

CASH MANAGEMENT/INVESTMENT POLICIES

Investments and cash management will be the responsibility of the City Treasurer.

The City Council shall annually review and update, or modify as appropriate, the City’s investment policy in accordance with Section 53646 of the Government Code. This review shall take place at a regularly scheduled City Council meeting and the policy shall be adopted by resolution of the City Council.

Investments of the City will be made in accordance with the City’s adopted Investment Policy.

In order to maximize yields from the overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund with a positive cash balance in accordance with generally accepted accounting principles.

Reports on the City’s investment portfolio and cash position shall be developed and presented to the City Council monthly by the City Treasurer. The report shall be in conformance with all State laws and City investment policy requirements.

City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

OPERATING BUDGET POLICIES

BALANCED OPERATING BUDGET

The operating budget will be based on the principle that current operating expenditures shall be funded with current revenues. The City shall annually adopt a balanced General Fund budget where operating revenues are equal to, or exceed, operating expenditures ie. Estimated revenue and transfers in equal or exceed estimated expenditures and transfers out excluding transfers for capital projects. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" Capital Outlay expenditures.

GENERAL FUND CONTINGENCY ACCOUNT

A contingency account equal to a maximum of half a percent (1/2 percent) of the City's General Fund budgeted appropriations (before transfers) will be maintained annually in the City Managers budget. This account will be available for unanticipated, unbudgeted expenditures and will require City Manager approval to spend. The purpose of this account is to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increase in costs.

RETIREMENT FUNDING (CALPERS)

The City offers its employees an agent multiple-employer public employee defined benefit pension plan. The City's annual contribution toward the plan is determined by a CALPERS actuary through an annual valuation report. The City will on an annual basis meet its obligation to funding its share of the pension plan contribution out of its operating budget.

BUDGET DOCUMENT

The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide the staff the resources necessary to accomplish City Council determined service levels.

The City Manager shall annually prepare and present a proposed operating budget to the City Council & Budget & Finance committee no later than May 20 of each year; and Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.

The City's annual budget will be presented by department, with a logical breakdown of line-item detail. The budget document will be presented for discussion and review by the City Council and the public.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

BUDGET CONTROL AND ACCOUNTABILITY

Budget control is maintained at the fund level. The City Manager has the authority to approve appropriation transfers between line items within a fund. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment.

A mid-year budget will be presented to the City Council which discusses revenue projections and expenditures to date and the fiscal condition of the City six months after the beginning of the fiscal year. Budget accountability rests primarily with the operating departments of the City.

ENTERPRISE FUND

The Enterprise Fund shall be supported by its own rates/current revenues excluding interest income, and shall not be subsidized by the General Fund.

The rates charged should be competitive with the rates charged by other entities, and sufficient to cover both operations and infrastructure maintenance.

The rates charged should be reviewed periodically.

The Enterprise Fund will pay its share of overhead services provided by the General Fund. These overhead costs include rental of office space, utilities and personnel administrative costs.

**CITY OF SOLANA BEACH
STATEMENT OF INVESTMENT POLICY
FISCAL YEAR 2024**



CITY COUNCIL

MAYOR LESA HEEBNER

DEPUTY MAYOR DAVID A. ZITO

COUNCILMEMBER KRISTI BECKER

COUNCILMEMBER JEWEL EDSON

COUNCILMEMBER JILL MACDONALD

**CITY MANAGER
GREG WADE**

**FINANCE DIRECTOR
RACHEL JACOBS**

CITY OF SOLANA BEACH

Investment Policy

FISCAL YEAR 2024

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I. INTRODUCTION

The purpose of this document is to outline the City's policy for the investment of public funds.

It is the policy of the City of Solana Beach, the Solana Beach Public Financing Authority and the Solana Beach Public Facilities Corporation (hereafter referred collectively as the "City") to predicate their investment policies, procedures and practices upon the limitations placed upon them by the governing legislative bodies. These policies shall have four primary goals:

- To assure compliance with federal, state, and local laws governing the investment of public monies under the control of the City Treasurer.
- To provide sufficient liquidity to meet normal operating and unexpected expenditures.
- To protect the principal monies entrusted to the City.
- To generate the maximum amount of investment income within the parameters of prudent risk management as defined in this Investment Policy.

This policy is written to incorporate industry best practices and recommendations from sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), California Debt and Investment Advisory Commission (CDIAC) and the Association of Public Treasurers (APT).

II. OBJECTIVES

The City's overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return.

- **SAFETY.** The protection of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the City will diversify its investments by investing funds among a variety of securities with independent returns.
- **LIQUIDITY.** The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- **RETURN ON INVESTMENTS.** The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and

economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

III. SCOPE

This policy covers all funds and investment activities under the direct authority of the City, as set forth in the State Government Code, Sections 53600 *et seq.*, with the following exceptions:

- Proceeds of debt issuance shall be invested in accordance with the City's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond indentures.
- Any other funds specifically exempted by the City Council.

Funds not included in the policy include the City's deferred compensation plans (Plans). These Plans will be excluded from the policy under the following circumstances:

- i. A third-party administrator administers the plan
- ii. Individual plan participants have control over the selection of investments
- iii. The City has no fiduciary responsibility to act as a "trustee" for the Plan.

POOLING OF FUNDS

Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

IV. PRUDENCE

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

"...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act

with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the City, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

V. DELEGATION OF AUTHORITY

The Treasurer and other authorized persons responsible for managing City funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes provided that the Treasurer or other authorized persons acted in good faith. Deviations from expectations of a security’s credit or market risk should be reported to the City Council in a timely fashion and appropriate action should be taken to control adverse developments.

Authority to manage the City’s investment program is derived from California Government Code, Sections 41006 and 53600 *et seq.*

The City Council is responsible for the management of the City’s funds, including the administration of this investment policy. Management responsibility for the cash management of the City’s funds is hereby delegated to the Treasurer.

The Treasurer will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate officials and employees. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The City may engage the services of one or more external investment advisers, who are registered under the Investment Advisers Act of 1940, to assist in the management of the City’s investment portfolio in a manner consistent with the City’s objectives. External investment advisers may be granted discretion to purchase and sell investment securities in accordance with this investment policy.

If the City Treasurer is unavailable, then the Finance Manager, Deputy City Manager, or the City Manager shall authorize the investment transactions, in writing, prior to execution.

The City’s overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that in a diversified portfolio, occasional measured losses may be inevitable and must be considered within the context of the overall portfolio’s return and the cash flow requirements of the City.

VI. ETHICS AND CONFLICTS OF INTEREST

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Thus employees and officials involved in the investment process shall refrain from personal business activity that could create a conflict of interest or the appearance of a conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

VII. INTERNAL CONTROLS

The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Periodically, as deemed appropriate by the City and/or the City Council, an independent analysis by an external auditor shall be conducted to review internal controls, account activity and compliance with policies and procedures.

VIII. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

To the extent practicable, the Treasurer shall endeavor to complete investment transactions using a competitive bid process whenever possible. The City's Treasurer will determine which financial institutions are authorized to provide investment services to the City. It shall be the City's policy to purchase securities only from authorized institutions and firms.

The Treasurer shall maintain procedures for establishing a list of authorized broker/dealers and financial institutions which are approved for investment purposes that are selected through a process of due diligence as determined by the City. Due inquiry shall determine whether such authorized broker/dealers, and the individuals covering the City are reputable and trustworthy, knowledgeable and experienced in Public City investing and able to meet all of their financial obligations. These institutions may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (uniform net capital rule).

In accordance with Section 53601.5, institutions eligible to transact investment business with the City include:

- Institutions licensed by the state as a broker-dealer.
- Institutions that are members of a federally regulated securities exchange.
- Primary government dealers as designated by the Federal Reserve Bank and non-primary government dealers.
- Nationally or state-chartered banks.
- The Federal Reserve Bank.
- Direct issuers of securities eligible for purchase.

Selection of financial institutions and broker/dealers authorized to engage in transactions will be at the sole discretion of the City, except where the City utilizes an external investment adviser in which case the City may rely on the adviser for selection.

All financial institutions which desire to become qualified bidders for investment transactions (and which are not dealing only with the investment adviser) must supply the Treasurer with audited financials and a statement certifying that the institution has reviewed the California Government Code, Section 53600 *et seq.* and the City's investment policy. The Treasurer will conduct an annual review of the financial condition and registrations of such qualified bidders.

Public deposits will be made only in qualified public depositories as established by State law. Deposits will be insured by the Federal Deposit Insurance Corporation, or, to the extent the amount exceeds the insured maximum, will be collateralized in accordance with State law.

Selection of broker/dealers used by an external investment adviser retained by the City will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

IX. AUTHORIZED INVESTMENTS

The City's investments are governed by California Government Code, Sections 53600 *et seq.* Within the investments permitted by the Code, the City seeks to further restrict eligible investments to the guidelines listed below. In the event a

discrepancy is found between this policy and the Code, the more restrictive parameters will take precedence. Percentage holding limits and credit quality minimums listed in this section apply at the time the security is purchased.

Any investment currently held at the time the policy is adopted which does not meet the new policy guidelines can be held until maturity and shall be exempt from the current policy. At the time of the investment's maturity or liquidation, such funds shall be reinvested only as provided in the current policy.

An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institution to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

1. MUNICIPAL SECURITIES include obligations of the City, the State of California, and any local agency within the State of California, provided that:

- The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
- No more than 5% of the portfolio may be invested in any single issuer.
- No more than 30% of the portfolio may be in Municipal Securities.
- The maximum maturity does not exceed five (5) years.

2. MUNICIPAL SECURITIES (REGISTERED TREASURY NOTES OR BONDS) of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

- The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
- No more than 5% of the portfolio may be invested in any single issuer.
- No more than 30% of the portfolio may be in Municipal Securities.
- The maximum maturity does not exceed five (5) years.

3. U.S. TREASURIES and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasuries, provided that:

- The maximum maturity is five (5) years.

4. FEDERAL AGENCIES or United States Government-Sponsored Enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in Federal City or Government-Sponsored Enterprises (GSEs), provided that:

- No more than 30% of the portfolio may be invested in any single City/GSE issuer.
- The maximum maturity does not exceed five (5) years.
- The maximum percentage of callable agencies in the portfolio is 20%.

5. BANKER'S ACCEPTANCES, provided that:

- They are issued by institutions which have short-term debt obligations rated "A-1" or the equivalent or higher by at least one NRSRO; or long-term debt obligations which are rated in the "A" category or the equivalent or higher by at least one NRSRO.
- No more than 40% of the portfolio may be invested in Banker's Acceptances.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed 180 days.

6. COMMERCIAL PAPER, provided that the securities are issued by an entity that meets all of the following conditions in either paragraph (a) or (b) and other requirements specified below:

a. **SECURITIES** issued by corporations:

- (i) The issuer is organized and operating in the United States with assets more than \$500 million.
- (ii) The securities are rated "A-1" or its equivalent or higher by at least one NRSRO.
- (iii) If the issuer has other debt obligations, they must be rated in a rating category of "A" or its equivalent or higher by at least one NRSRO.

b. **SECURITIES** issued by other entities:

- (i) The issuer is organized and operating in the United States as a special purpose corporation, trust, or limited liability company.
- (ii) The securities must have program-wide credit enhancement including, but not limited to, overcollateralization, letters of credit, or a surety bond.
- (iii) The securities are rated "A-1" or its equivalent or higher by at least one NRSRO.

- City may purchase no more than 10% of the outstanding commercial paper of any single issuer.
 - No more than 25% of the portfolio may be invested in Commercial Paper.
 - No more than 5% of the portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed 270 days.
- 7. NEGOTIABLE CERTIFICATES OF DEPOSIT (NCDs)**, issued by a nationally or state-chartered bank, a savings association, or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank, provided that:
- The amount of the NCD insured up to the FDIC limit does not require any credit ratings.
 - Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated “A-1” or the equivalent or higher by at least one NRSRO; or long-term obligations rated in the “A” category or the equivalent or higher by at least one NRSRO.
 - No more than 30% of the total portfolio may be invested in NCDs (combined with CDARS).
 - No more than 5% of the portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed five (5) years.
- 8. FEDERALLY INSURED TIME DEPOSITS** (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:
- The amount per institution is limited to the maximum covered under federal insurance.
 - No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
 - The maximum maturity does not exceed five (5) years.
- 9. COLLATERALIZED TIME DEPOSITS** (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:

- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
- The maximum maturity does not exceed five (5) years.

10. CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS), provided that:

- No more than 30% of the total portfolio may be invested in a combination of Certificates of Deposit, including CDARS.
- The maximum maturity does not exceed five (5) years.

11. COLLATERALIZED BANK DEPOSITS. City's deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651.

12. REPURCHASE AGREEMENTS collateralized with securities authorized under California Government Code, maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the City may invest, provided that:

- Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
- Repurchase Agreements are subject to a Master Repurchase Agreement between the City and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
- The maximum maturity does not exceed one (1) year.

13. STATE OF CALIFORNIA LOCAL CITY INVESTMENT FUND (LAIF), provided that:

- The City may invest up to the maximum amount permitted by LAIF.
- LAIF's investments in instruments prohibited by or not specified in the City's policy do not exclude the investment in LAIF itself from the City's list of allowable investments, provided LAIF's reports allow the Treasurer to adequately judge the risk inherent in LAIF's portfolio.

14. INVESTMENT TRUST OF CALIFORNIA (CALTRUST), which is a joint powers authority (JPA), organized and managed by the Investment Trust of California JPA for the benefit of local agencies, pursuant to California Government Code Section 6509.7

15. CORPORATE MEDIUM TERM NOTES (MTNs), provided that:

- The issuer is a corporation organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
- The securities are rated in the “A” category or the equivalent or higher by at least one NRSRO.
- No more than 30% of the total portfolio may be invested in MTNs.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

16. ASSET-BACKED, MORTGAGE-BACKED, MORTGAGE PASS-THROUGH SECURITIES, AND COLLATERALIZED MORTGAGE OBLIGATIONS from issuers not defined in sections 3 and 4 of the Authorized investments section of this policy, provided that:

- The securities are rated in the “AA” category or the equivalent or higher by a NRSRO.
- No more than 20% of the total portfolio may be invested in these securities.
- No more than 5% of the portfolio may be invested in any single Asset-Backed or Commercial Mortgage security issuer. There is no issuer limitation on any Mortgage security where the issuer is the US Treasury or a Federal City/GSE.
- The maximum legal final maturity does not exceed five (5) years.

17. MUTUAL FUNDS AND MONEY MARKET MUTUAL FUNDS that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940, provided that:

- a. **MUTUAL FUNDS** that invest in the securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q) inclusive and that meet either of the following criteria:
 1. Attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by California Government Code, Section 53601 and with assets under management in excess of \$500 million.
 3. No more than 10% of the total portfolio may be invested in shares of any one mutual fund.

- b. **MONEY MARKET MUTUAL FUNDS** registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria:
 1. Have attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500 million.
 3. No more than 20% of the total portfolio may be invested in the shares of any one Money Market Mutual Fund.

- c. No more than 20% of the total portfolio may be invested in these securities.

18. SUPRANATIONALS, provided that:

- Issues are US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank.
- The securities are rated in the "AA" category or the equivalent or higher by a NRSRO.
- No more than 30% of the total portfolio may be invested in these securities.
- No more than 10% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

X. PROHIBITED INVESTMENT VEHICLES AND PRACTICES

- State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to futures and options.
- In accordance with Government Code, Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.
- Investment in any security that could result in a zero-interest accrual if held to maturity is prohibited. Under a provision sunseting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted. The presence of any of these securities will be promptly reported to the Treasurer.
- Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.
- Purchasing or selling securities on margin is prohibited.
- The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.
- The purchase of foreign currency denominated securities is prohibited.
- The purchase of a security with a forward settlement exceeding 45 days from the time of the investment is prohibited.

XI. FOSSIL FUELS RESTRICTION

- The purchase of securities issued by fossil fuel companies that directly source the majority (more than 50%) of their revenue from oil, gas and/or coal production is prohibited.

XII. INVESTMENT POOLS/MUTUAL FUNDS

The City shall conduct a thorough investigation of any pool or mutual fund prior to making an investment, and on a continual basis thereafter. The Treasurer shall develop a questionnaire which will answer the following general questions:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.

3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

XIII. COLLATERALIZATION

CERTIFICATES OF DEPOSIT (CDS). The City shall require any commercial bank or savings and loan association to deposit eligible securities with an City of a depository approved by the State Banking Department to secure any uninsured portion of a Non-Negotiable Certificate of Deposit. The value of eligible securities as defined pursuant to California Government Code, Section 53651, pledged against a Certificate of Deposit shall be equal to 150% of the face value of the CD if the securities are classified as mortgages and 110% of the face value of the CD for all other classes of security.

COLLATERALIZATION OF BANK DEPOSITS. This is the process by which a bank or financial institution pledges securities, or other deposits for the purpose of securing repayment of deposited funds. The City shall require any bank or financial institution to comply with the collateralization criteria defined in California Government Code, Section 53651.

REPURCHASE AGREEMENTS. The City requires that Repurchase Agreements be collateralized only by securities authorized in accordance with California Government Code:

- The securities which collateralize the repurchase agreement shall be priced at Market Value, including any Accrued Interest plus a margin. The Market Value of the securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities.
- Financial institutions shall mark the value of the collateral to market at least monthly and increase or decrease the collateral to satisfy the ratio requirement described above.
- The City shall receive monthly statements of collateral.

XIV. DELIVERY, SAFEKEEPING AND CUSTODY

DELIVERY-VERSUS-PAYMENT (DVP). All investment transactions shall be conducted on a delivery-versus-payment basis.

SAFEKEEPING AND CUSTODY. To protect against potential losses due to failure of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all cash and securities in the City's portfolio shall be held in safekeeping in the City's name by a third-party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and the City. All investment transactions will require a safekeeping receipt or acknowledgment generated from the trade. A monthly report will be received by the City from the custodian listing all securities held in safekeeping with current market data and other information.

The only exceptions to the foregoing shall be depository accounts and securities purchases made with: (i) local government investment pools; (ii) time certificates of deposit, and, (iii) money mutual funds, since the purchased securities are not deliverable.

XV. MAXIMUM MATURITY

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The City will not invest in securities maturing more than five (5) years from the date of trade settlement, unless the City Council has by resolution granted authority to make such an investment.

XVI. RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The City will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the "Authorized Investments" section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer, except where the issuer is the US Government, its Agencies and GSEs, an authorized Supranational issuer or where the security is a Money Market Mutual Fund, Local City Investment Fund (LAIF) or other Local Government Investment Pool, or where otherwise specified in this investment policy.

- The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to manage the quality, liquidity or yield of the portfolio in response to market conditions or City's risk preferences.
- If securities owned by the City are downgraded to a level below the quality required by this investment policy, making the security ineligible for additional purchases, the following steps will be taken:
 - Any actions taken related to the downgrade by an investment manager will be promptly communicated to the Treasurer.
 - If a decision is made to retain the security in the portfolio, the credit situation will be monitored and reported promptly to the City Council.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The City recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The City will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The City further recognizes that certain types of securities, including variable rate securities, securities with principal paydowns prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The City, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The City will maintain a minimum of six months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements.
- The maximum stated final maturity of individual securities in the portfolio will be five (5) years, except as otherwise stated in this policy.
- The duration of the portfolio will generally be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the City based on the City's investment objectives, constraints and risk tolerances.

XVII. REVIEW OF INVESTMENT PORTFOLIO

The Treasurer shall periodically, but no less than quarterly, review the portfolio to identify investments that do not comply with this investment policy and establish protocols for reporting major and critical incidences of noncompliance to the City Council.

XVIII. PERFORMANCE EVALUATION

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.

The Treasurer shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which will be included in the Treasurer's quarterly report. The Treasurer shall select an appropriate, readily available index to use as a market benchmark.

XIX. REPORTING

MONTHLY REPORTS

Monthly transaction reports will be submitted by the Treasurer to the City Council within 30 days of the end of the reporting period in accordance with California Government Code Section 53607.

QUARTERLY REPORTS

The Treasurer will submit a quarterly investment report to the City Council which provides full disclosure of the City's investment activities within 45 days after the end of the quarter per Government Code Section 53646(b)(1). These reports will disclose, at a minimum, the following information about the City's portfolio:

1. An asset listing showing par value, cost, and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, interest rate and interest rate.
2. Transactions for the period.
3. A description of the funds, investments and programs (including lending programs) managed by contracted parties (i.e. LAIF; investment pools, outside money managers and securities lending agents)

4. A one-page summary report that shows:
 - a. Average maturity of the portfolio and modified duration of the portfolio;
 - b. Maturity distribution of the portfolio;
 - c. Percentage of the portfolio represented by each investment category;
 - d. Average portfolio credit quality; and,
 - e. Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the City's market benchmark returns for the same periods;
5. A statement of compliance with investment policy, including a schedule of any transactions or holdings which do not comply with this policy or with the California Government Code, including a justification for their presence in the portfolio and a timetable for resolution .
6. A statement that the City has adequate funds to meet its cash flow requirements for the next six months.

ANNUAL REPORTS

A comprehensive annual report will be presented to the City Council. This report will include comparisons of the City's return to the market benchmark return, suggest policies and improvements that might enhance the investment program, and will include an investment plan for the coming year.

XX. REVIEW OF INVESTMENT POLICY

The investment policy will be reviewed and adopted at least annually within 120 days of the end of the fiscal year, to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends. Any recommended modifications or amendments shall be presented by Staff to the City Council for their consideration and adoption.

Appendix A

Glossary of Investment Terms

AGENCIES. Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “Freddie Mac” issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and Freddie Mac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “Fannie Mae,” issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “Ginnie Mae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

PEFCO. The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

TVA. The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

ASKED. The price at which a seller offers to sell a security.

ASSET BACKED SECURITIES. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

AVERAGE LIFE. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

BANKER’S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BID. The price at which a buyer offers to buy a security.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from their own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since an issuer issues securities, it will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COST YIELD. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather

than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for their own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

FEDERAL FUNDS RATE. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

FEDERAL OPEN MARKET COMMITTEE. A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL AGENCY INVESTMENT FUND (LAIF). A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MARKING TO MARKET. The process of posting current market values for securities in a portfolio.

MATURITY. The final date upon which the principal of a security becomes due and payable. An investment's term or remaining maturity is measured from the settlement date to final maturity.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100-basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MORTGAGE PASS-THROUGH SECURITIES. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For

most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NEGOTIABLE CD. A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.

PREMIUM. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

PREPAYMENT SPEED. A measure of how quickly principal is repaid to investors in mortgage securities.

PREPAYMENT WINDOW. The time period over which principal repayments will be received on mortgage securities at a specified prepayment speed.

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

REALIZED YIELD. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

REGIONAL DEALER. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest

rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

SUPRANATIONAL. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

VOLATILITY. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

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SECTION E: SUPPLEMENTAL INFORMATION

Government Profile

The City was incorporated on July 1, 1986, under the general laws of the State of California and is home to a population of 12,867 residents per the Bureau of Labor and Statistics. Included within the City's financial statements is the financial information of the Solana Beach Public Facilities Corporation. The City is considered the primary government and the Public Facilities Corporation is a component unit. Additionally, since the governing boards of the City and the component unit are the same, the financial statements of the City and the component unit are blended.

The Solana Beach Public Facilities Corporation was incorporated on July 25, 1990, as a nonprofit public benefit corporation duly organized and existing under the Nonprofit Public Benefit Corporation Law. Its purpose is to benefit the City by providing financing for the planning, development, acquisition, construction, improvement, extension, repair, and renovation of public works projects, public facilities, furnishings, and equipment for use by the City.

The City is a coastal community encompassing approximately 3.4 square miles and is located twenty-one miles north of the City of San Diego's downtown district. It is bordered to the North and South by the cities of Encinitas and Del Mar, respectively; to the East by the County San Diego; to the southeast by the City of San Diego; and by the Pacific Ocean to the West.

The City is a general law city that operates under the Council-Manager form of government. The City Council (Council) is comprised of four Council members elected within separate Council Districts to staggered four-year terms of office. The Mayor is elected at large to a four-year term and the Deputy Mayor is selected by the Council from among its four Councilmembers to serve a one-year term. The Council acts as the legislative and policy-making body of the City, enacting all laws and directing such actions as required providing for the general welfare of the community.

The City Manager, appointed by the Council, serves as the Chief Executive Officer and is responsible to the Council for the proper administration of all City affairs and for the implementation of all policies established by the Council. The City Attorney is the only other position appointed by the Council. All other department heads and employees are appointed by the City Manager.

Commissions play an important role in the governmental structure of Solana Beach. They provide many opportunities for citizens to participate in the affairs of the City. These Advisory Commissions assist in the performance of studies and the issuance of recommendations on various matters of concern to the Council.

The Advisory Commissions are the following:

- Budget & Finance Commission
- Climate Action Commission
- Parks & Recreation Commission
- Public Arts Commission
- View Assessment Commission

Budgetary Process and Controls

The process of adopting a budget for the City is generally a six-month process beginning in late December and ending in June when the Council adopts the budget and appropriates funds necessary for the City to provide services to its residents.

The process is all-inclusive as department directors work with the City Manager and representatives of the Finance Department to discuss departmental requests relative to the City's available resources.

The City's overall objectives and goals, along with the economic outlook, serve as a platform for the proposed budget that is distributed to the Council, and the Budget and Finance Commission, for preliminary review and analysis in preparation of public workshops and hearings. The public workshops and hearings are held to facilitate discussions of items contained within the proposed budget and to allow the citizenry to participate in the budget process.

In June 2023, the City Council approved a two-year budget for Fiscal Years (FY) 2024 and 2025. The budget is amended from time to time during this two-year budget cycle, with budget adjustments brought before the City Council for review and approval.

In addition to internal controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Council. Activities of the General, Special Revenue, Debt Service, and Capital Projects Funds are included in the annual appropriated budget.

The budget is arranged by fund, function, and department and is presented to the Council by the City Manager and Finance Director. The budget is then adopted annually by the Council prior to the beginning of the financial year and serves as the foundation for the City's financial planning and control. Department directors may make transfers of appropriations within their own budget units' departments with City Manager approval. As previously noted, the city budget is reviewed and is periodically adjusted at the middle of the fiscal year and at the end of the fiscal year. These adjustments are approved by the Council.

The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. The adopted budget for Fiscal Year 2024 and Fiscal Year 2025 was prepared in accordance with Generally Accepted Accounting Principles.

Relevant Financial Policies

The City of Solana Beach has financial policies that help guide it during the preparation of the annual budget. One such policy is the 17% reserve requirement. This policy, as in the adoption of the FYs 2024 and 2025 Budgets, is one that has been continuously adhered to by Council.

The Asset Replacement Reserve Fund is used to provide for the replacement of the City's existing equipment, vehicles, computers, and furnishings and the City's financial policy is to

annually budget funds to this Reserve. During the FYs 2024 and 2025 budget process, the Council again ensured that funds were appropriated to maintain adequate reserves in the Asset Replacement Fund.

Additionally, beginning with the budget cycle for FY 2014/15, the City established an infrastructure replacement reserve to ensure that funds are available in the future for the replacement of buildings and improvements. Through the end of FY 2025, the balance in this fund is \$178,297.

Cash Management Policies and Practices

Cash resources of the individual funds are combined to form a pool of cash and investments. Cash temporarily idle during the year was invested primarily with Chandler Asset Management and also with the Local Agency Investment Fund (LAIF) consistent with the City's Investment Policy.

The City's longstanding Investment Policy was amended by the Council on February 10, 2016, and provides the City more flexibility to invest its excess funds to provide safety to ensure the preservation of capital in the portfolio, provide sufficient liquidity for cash needs, and to realize a market rate of return consistent with the investment program while staying within the requirements of California Government Code Section 53601.

The City's Investment Policy is designed to maximize the productive use of assets entrusted to its care and to invest and manage those funds wisely and prudently. Criteria for selecting investments and the order of priority are: (1) safety (2) liquidity and (3) yield. The basic premise underlying the City's Investment Policy is to ensure that money is safe, always available, and earning the highest and best returns.

Economic Condition and Outlook

Information presented in the City's financial statements is best understood within the context of our broader economic conditions. Fundamentals of the national economy have gained strength as the economy continues to rebound from the COVID-19 pandemic. Based on the most recent estimates from the Bureau of Economic Analysis, Real Gross Domestic Product (GDP) increased at an annual rate of 1.3% in the first quarter of 2023.

In July 2023, the U.S. Bureau of Labor Statistics (BLS) reported the Consumer Price Index for All Urban Consumers (CPI-U) increased 3.2% before seasonal adjustment after rising 0.2% for the month of June. This is a reflection of the slowing economy due to actions by the federal reserve including raising interest rates.

The index for all items rose 3.2% over the past 12 months.

Local Economy

Solana Beach is home to citizens who enjoy the benefits of a coastal community that is within close proximity to the City of San Diego. The local beaches are a big attraction to both residents and non-residents. The City is comprised mainly of single-family homes and condominiums with retail, office, and light industrial uses and service entities providing a tax base for the City.

As a somewhat suburban community, Solana Beach's economic base is linked primarily to the economy of the greater San Diego region. In particular, the greater San Diego economic base sustains the City's residential and industrial facilities. The local economy is primarily based on small to medium sized retail establishments and specialty stores selling general merchandise, furniture, arts and crafts, clothing, food, and gasoline. Local economic generators such as vacation tourism support a significant portion of the City's commercial base.

The United States Bureau of Labor Statistics (BLS) reported the San Diego region's unemployment rate was 3.9% in July 2023. The region's unemployment rate remains lower than California's unemployment rate of 4.6% and is now lower than the national unemployment rate of 3.5% as well.

Solana Beach housing prices have continued to climb. Despite higher mortgage rates and with continued low inventory of available homes price growth continues. According to the San Diego Association of Realtors, the median single family home price in Solana Beach in December 2022 was \$2.6 Million, up 18% from the year prior. The San Diego region's median home price was \$935,000 in December 2022, an increase of 11% as compared to the same month in 2021.

In June 2023, Governor Gavin Newsom signed a \$310 billion budget for the 2023/24 fiscal year, an increase of 0.65% from the adopted FY 2022/23 budget. The state budget includes a \$225.9 Billion General Fund, a \$8.6 billion or 3.7% decrease, as compared to the adopted FY 2022/23 budget appropriations. The largest increases were in Health & Human Services (\$12.2 billion), Education K-12 (\$2 billion) and General Government Statewide Expenditures (\$3 billion).

Long-Term Financial Planning

Solana Beach's conservative fiscal policies have helped the City build and maintain a healthy reserve and management will continue to keep costs in line with available resources.

General Fund property taxes have been, and continue to be, the highest revenue generator for the City. Sales tax is the City's second largest revenue source. Property Taxes in FY 2024 increased \$693,000 to \$9,898,000, or 7.5%, as compared to the prior year. Regular Sales tax receipts increased \$692,400 to \$4,400,000, or 15.7%, which is due to the continued strong recovery in sales from the negative impact of the pandemic as well as the impact of inflation on the cost of taxable goods. In addition, the City of Solana Beach voters approved a local 1% sales and use tax measure for "Solana Beach Streets, Parks, Beaches, and Services Measure" (Measure S). This new sales tax is budgeted at \$4,400,000 for Fiscal Year 2024.

Major Projects and Financial Planning

Annual Street Maintenance Program

The City has been increasing its level of commitment to maintain city streets. In 2021, a City-wide pavement condition assessment was performed to determine the most effective way to budget, repair, replace and preserve City streets. Based upon this condition assessment report, the consultant prepared a priority list for the City's pavement repairs and maintenance. This list was used to select street segments for the street maintenance and repair program. The 2024 Annual Street Maintenance Program is currently being designed and will be presented to the City Council for consideration in early spring 2024.

The City strives to prioritize the streets most in need of maintenance. Overlay is an important part of preserving streets. This limits the need for major repairs which are much more costly to the City. The City Council approved allocating additional funds to this program at the end of fiscal year 2022 and budgeted utilizing Measure S tax towards the program for FY2024 and FY 2025. This signifies their commitment to this very impactful program.

Annual Sewer Main Maintenance Storm Drain Rehabilitation Program

The City budgets annually to clean sewer mains and rehabilitate Storm Drains citywide. The City maintains annual service agreements for basic cleaning of sewer mains and as-needed maintenance services for the City's storm drain system that includes an annual scheduled cleaning of an estimated 255,000 feet of sewer line. Preventative maintenance is also performed from time to time on low-flow diverters located at the Fletcher Cove Park and Seascape Sur Beach Access, the siphon structure in San Elijo Lagoon, sewer laterals at several City facilities and over 35 storm drain catch basins throughout the City.

In addition to routine cleaning and preventative maintenance, the service agreement includes a video inspection component and an "on-call" component to the Agreements to handle investigations, emergencies and spills as directed by Staff. These video inspections are also used to prioritize cleaning and replacement projects. Targeted prioritization limits the risk of sewer spills and storm drain related damage to roads and private properties.

Marine Safety Center Design

The Marine Safety Center (MSC) at Fletcher Cove was constructed in or around the 1940s and is showing signs of its age. As part of the FY 2015/16 Adopted Budget, funding was allocated to perform a needs assessment and feasibility study to determine the best course of action for the renovation/replacement of the existing facility.

To accomplish this task, a Professional Services Agreement with Stephen Dalton Architects (SDA) was approved at the March 23, 2016, City Council meeting. During FY 2016/17, Staff worked with SDA on the preparation of the Fletcher Cove MSC Feasibility/Needs Assessment Study. The results of the Study indicated that nearly all building components are degraded and are past their useful lifespan. Spatially, the current building layout does not meet the functional needs of the Lifeguards.

To continue with this task, a Professional Services Agreement with Domus Studios Architects was approved at the October 24, 2018, City Council meeting. Since that time, Staff has been working with domus on the preparation of preliminary design plans for the Fletcher Cove MSC. A community meeting was held in February 2019 and presentations occurred at Council meetings in November 2019 and October 2020. At the November 2019 Council meeting, three design options were presented and Council directed Staff to pursue the above-ground option. At the October 2020 Council meeting, a refined version of the above-ground option was presented.

During the past fiscal year, in collaboration with the City Staff and following the City Council's direction, the consultant team continued the design work on the preferred design options. Story poles were installed, and preliminary view assessment was carried out by Staff. At the City Council meeting on February 8, 2023, the City Council provided direction to Staff based on a review of potential view impacts associated with the preliminary design. The project will be moving into the final design phase in fiscal year 2023 subject to the City Council's approval of the preliminary design. A total of \$450,000 was appropriated in the FY 2021/22 budget for design and engineering for the project.

La Colonia Park TOT Lots

In FY 2006/2007, a community based La Colonia Park Needs Assessment Advisory Committee developed recommendations for improvements throughout La Colonia Park including ADA Transition Plan recommendations. The city completed the conceptual design for the park improvements in FY 2009/2010 and preliminary design of the park during FY 2010/2011.

With the City's purchase of the property immediately north of the new Skate Park, an assessment of how to incorporate the property into the existing park is being conducted by Staff.

Separately, Staff has been engaged with Van Dyke Landscape Architects (VDLA) to design a new Tot Lot at La Colonia Park. In FY 2021/22 the city budgeted \$479,000 to design and construct the new Tot Lot and renovate the playground.

The estimated cost for the design and construction of the Tot Lot is \$1,500,000 depending on which equipment alternative is chosen. A Prop 68 Parks grant was received in the amount of \$233,089, which includes \$186,471 from the State and a City match of \$46,618. Staff has also successfully submit a grant application to the County of San Diego for the Neighborhood Reinvestment Program and was awarded \$50,000.

Fletcher Cove Community Park and Community Center Improvements

This project would perform maintenance on various components of Fletcher Cove Park and the Community Center.

Work also includes reconstruction of the Tot Lot at Fletcher Cove. A public workshop to solicit suggestions for the new playground was held in August 2021. A second workshop was held in May 2022 that showed potential replacement concepts prepared by VDLA. After receiving additional feedback from the community on the design features selected for the new Tot Lots. An update was provided to the City Council on July 13, 2022, and again on September 28, 2022. The construction of Fletcher Cove Park Tot Lot was awarded by the City Council in February 2023 and completed in July 2023. The total construction cost was \$460,600.

Other work includes reconstructing the handrail and lower portion of the concrete beach access ramp, which is in process for Coastal Commission Permit, repairs to the community center. This includes repairs to the roof and building Siding which is awaiting start of the construction in December 2023. Maintenance on the boardwalk, sun plaza and basketball court have been completed during late April and early summer 2023.

Lomas Santa Fe Corridor Project

The project study area for the Lomas Santa Fe (LSF) Drive Corridor Project extends from Cedros Avenue on the east side of Highway 101 to Highland Drive at the City's eastern boundary. The City's goal for the Lomas Santa Fe Corridor Project is to design physical improvements that could be constructed to improve the community character, safety, walkability, bike ability, and circulation along this key east-west arterial through the City of Solana Beach. With the variation in character along the corridor, the Project will evaluate feasible improvements that address transportation improvements that integrate with the surrounding land use, activity centers and community character along the Corridor.

During the past fiscal year, Phase III of the project was completed. Phase III of the project included the final design of the improvements to LSF and was funded primarily through a grant from SANDAG. Some of the elements designed during Phase III include a multi-use path on the north side of LSF, striping and signal improvements, added parking, landscaping, and other items intended to slow down traffic and increase use of the corridor by pedestrians and bicycles. A Community Workshop was held in October 2019 and the project was presented to the City Council for further direction in October 2021. All recommendations from the City Council were incorporated into the design plans and specifications. The project was successfully submitted to SANDAG in December 2021 in compliance with the City's Active Transportation Grant Agreement. Staff is in the process of preparing a stand-alone construction plan from Highland Drive to I-5 freeway consistent with the available Federal funding that has been Successfully awarded due to significant efforts by Congressman Levin's office for this project.

CITY OF SOLANA BEACH

**Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)**

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 6,230,513
Debt limit (15% of assessed value)	934,577
Debt applicable to limit:	
General obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u><u>\$ 934,577</u></u>

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total net debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Legal Debt Margin Percentage of Debt Limit</u>
2014	564,290	-	564,290	100.00%
2015	597,013	-	597,013	100.00%
2016	630,359	-	630,359	100.00%
2017	664,464	-	664,464	100.00%
2018	708,810	-	708,810	100.00%
2019	755,767	-	755,767	100.00%
2020	793,275	-	793,275	100.00%
2021	832,192	-	832,192	100.00%
2022	861,939	-	861,939	100.00%
2023	934,577	-	934,577	100.00%

CITY OF SOLANA BEACH

**Pledged-Revenue Coverage
Last Ten Fiscal Years**

2011 ABAG Refunded Lease Revenue Bonds

Fiscal Year	Use of Money & Property	Lease/Rents	Less: Expenditures	Net Available Revenue
2014*	-	154,280	-	154,280
2015*	-	148,974	-	148,974
2016*	-	148,732	-	148,732
2017*	-	153,283	-	153,283
2018*	-	152,429	-	152,429
2019*	-	151,067	-	151,067
2020*	-	154,321	-	154,321
2021*	-	147,382	-	147,382
2022*	-	150,056	-	150,056
2023*	-	147,465	-	147,465

Fiscal Year	Debt Service		Coverage
	Principal	Interest	
2014*	112,700	41,580	1.00
2015*	111,200	37,774	1.00
2016*	114,800	33,932	1.00
2017*	123,400	29,883	1.00
2018*	126,800	25,629	1.00
2019*	129,800	21,267	1.00
2020*	137,600	16,721	1.00
2021*	135,300	12,082	1.00
2022*	142,700	7,356	1.00
2023*	145,000	2,465	1.00

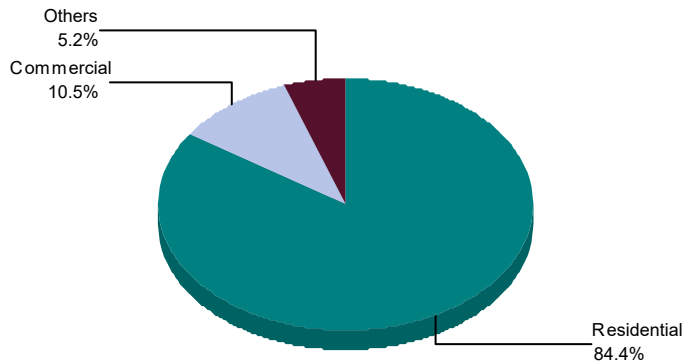
THE CITY OF SOLANA BEACH

2022/23 USE CATEGORY SUMMARY

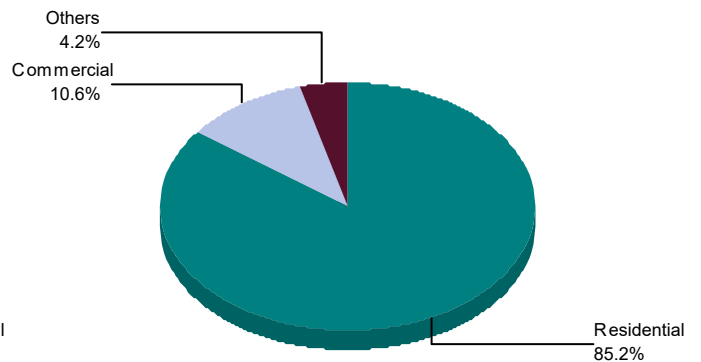
BASIC PROPERTY VALUE TABLE

Category	Parcels	Assessed Value	Net Taxable Value
Residential	12,691	\$5,312,381,198 (84.4%)	\$5,309,189,750 (85.2%)
Commercial	186	\$659,100,741 (10.5%)	\$657,405,294 (10.6%)
Industrial	22	\$101,935,433 (1.6%)	\$101,935,433 (1.6%)
Institutional	13	\$64,225,644 (1.0%)	\$7,265,423 (0.1%)
Recreational	38	\$40,082,342 (0.6%)	\$40,082,342 (0.6%)
Vacant	62	\$52,830,357 (0.8%)	\$52,659,143 (0.8%)
Exempt	61	\$0 (0.0%)	\$0 (0.0%)
Cross Reference	[31]	\$3,635,171 (0.1%)	\$3,635,171 (0.1%)
Unsecured	[592]	\$62,693,219 (1.0%)	\$58,340,803 (0.9%)
TOTALS	13,073	\$6,296,884,105	\$6,230,513,359

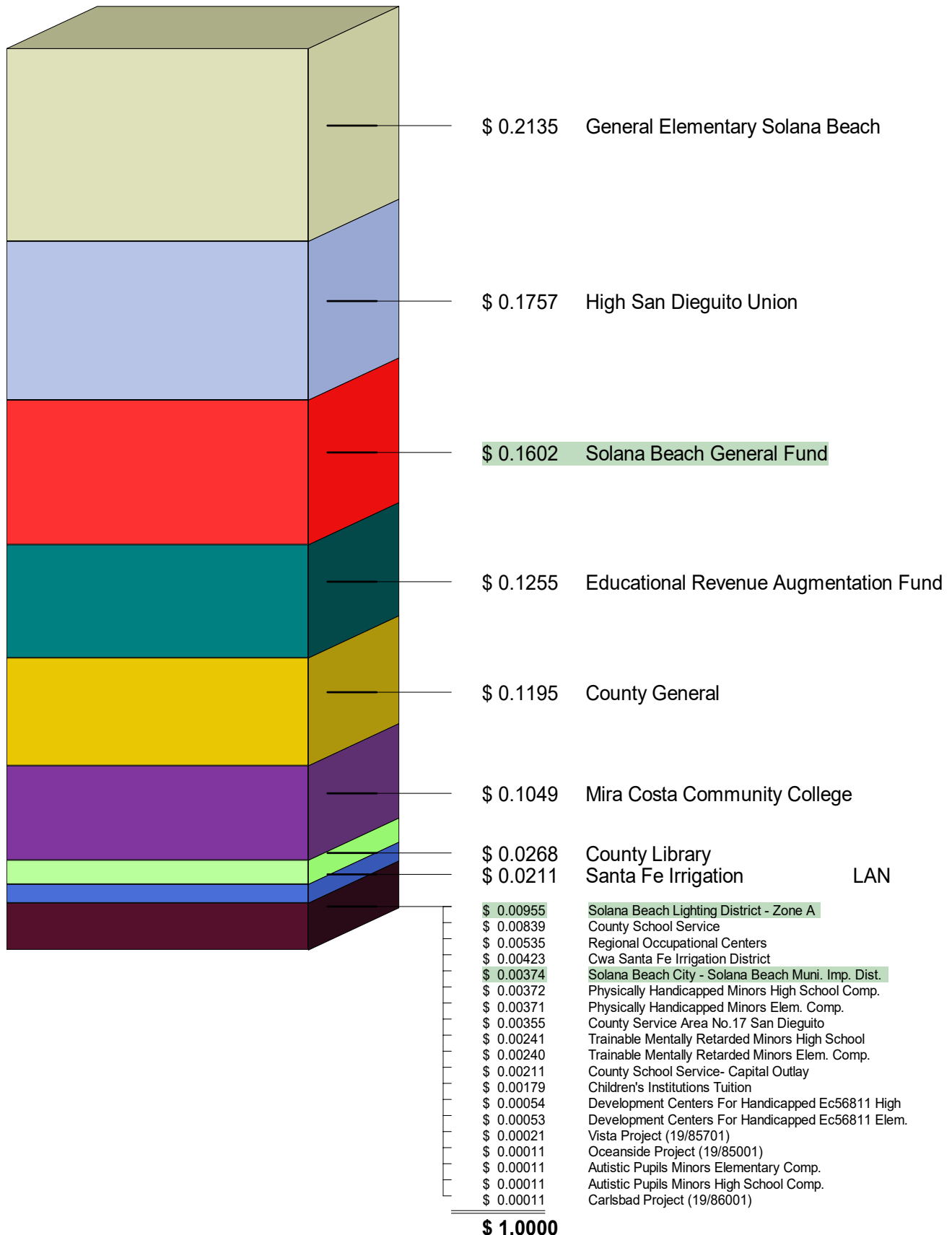
ASSESSED VALUE



NET TAXABLE VALUE



THE CITY OF SOLANA BEACH PROPERTY TAX DOLLAR BREAKDOWN



ATI (Annual Tax Increment) Ratios for Tax Rate Area 018-005, Excluding Redevelopment Factors & Additional Debt Service

Data Source: San Diego County Assessor 2022/23 Annual Tax Increment Tables

Prepared On 9/6/2023 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HDL, Coren & Cone

THE CITY OF SOLANA BEACH

2022/23 ROLL SUMMARY

Taxable Property Values

	Secured	Nonunitary Utilities	Unsecured
Parcels	13,012	0	592
TRAs	90	0	28
Values			
Land	4,093,579,059	0	0
Improvements	2,139,304,955	0	18,585,653
Personal Property	1,306,872	0	44,107,566
Fixtures	0	0	0
Aircraft	0	0	0
Total Value	\$6,234,190,886	\$0	\$62,693,219
Exemptions			
Real Estate	62,018,330	0	797,422
Personal Property	0	0	3,554,994
Fixtures	0	0	0
Aircraft	0	0	0
Homeowners*	20,448,400	0	0
Total Exemptions*	\$62,018,330	\$0	\$4,352,416
Total Net Value	\$6,172,172,556	\$0	\$58,340,803

Combined Values	Total
Total Values	\$6,296,884,105
Total Exemptions	\$66,370,746
Net Total Values	\$6,230,513,359
Net Aircraft Values	\$0

* Note: Homeowner Exemptions are not included in Total Exemptions

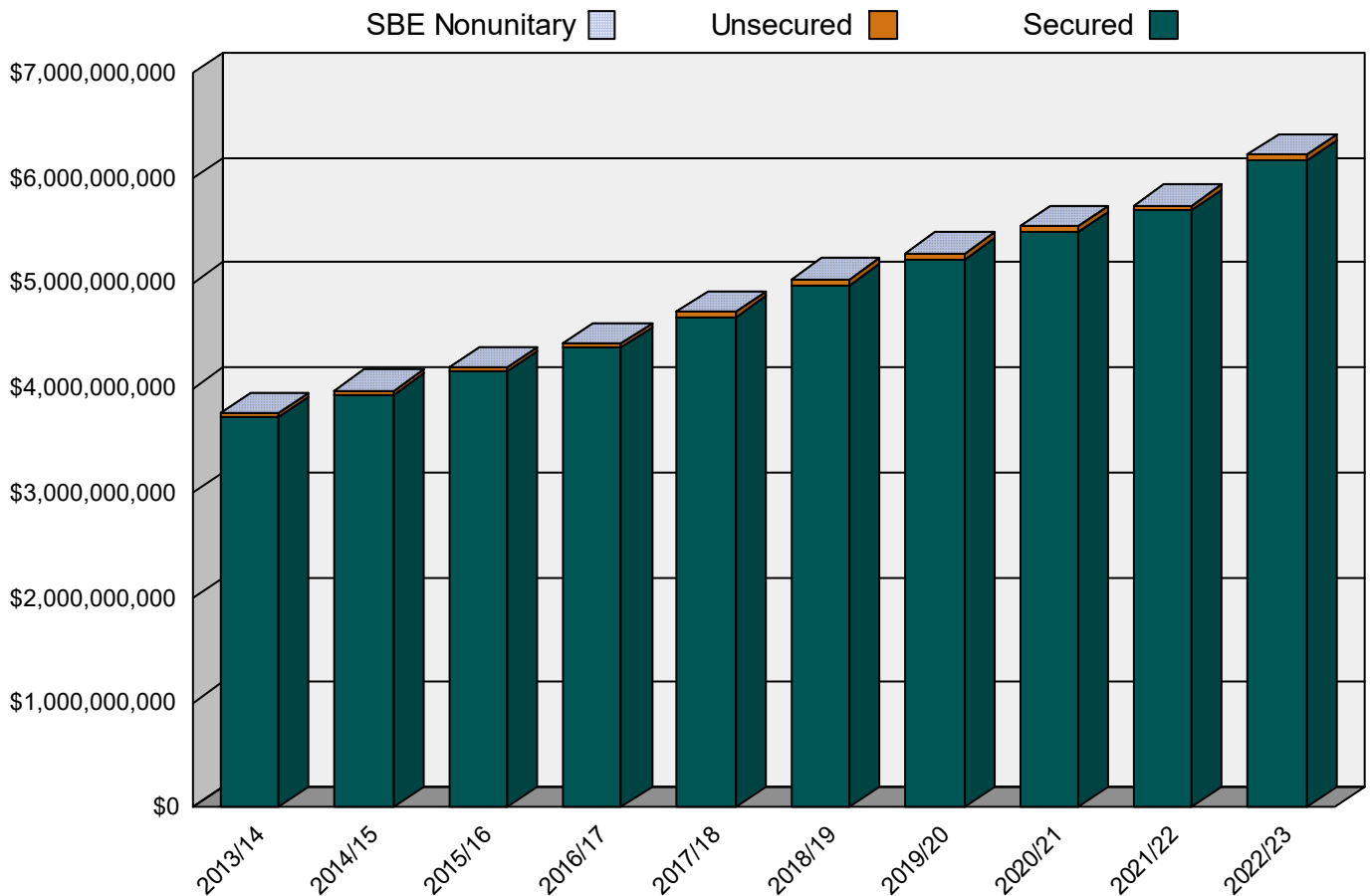
Totals do not Include Aircraft Values or Exemptions

THE CITY OF SOLANA BEACH

NET TAXABLE ASSESSED VALUE HISTORY

2013/14 - 2022/23 Taxable Property Values

Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2013/14	\$3,721,739,936	\$39,622,355	\$0	3,761,362,291	
2014/15	\$3,938,386,162	\$40,990,386	\$0	3,979,376,548	5.80%
2015/16	\$4,159,719,518	\$41,791,244	\$0	4,201,510,762	5.58%
2016/17	\$4,384,043,696	\$45,064,266	\$0	4,429,107,962	5.42%
2017/18	\$4,677,825,132	\$46,911,060	\$0	4,724,736,192	6.67%
2018/19	\$4,985,403,918	\$52,453,846	\$0	5,037,857,764	6.63%
2019/20	\$5,233,146,582	\$54,608,741	\$0	5,287,755,323	4.96%
2020/21	\$5,490,661,432	\$56,460,411	\$0	5,547,121,843	4.91%
2021/22	\$5,697,461,089	\$47,572,446	\$0	5,745,033,535	3.57%
2022/23	\$6,172,172,556	\$58,340,803	\$0	6,230,513,359	8.45%
Average % Change					6.71%



* Net AV changes less than two percent are in purple font. Negative Net AV percent changes are in red.

Data Source: San Diego County Assessor 0/ - 2022/23 Combined Tax Rolls

Prepared On 9/6/2023 By MV

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THE CITY OF SOLANA BEACH

ASSESSED VALUE OF TAXABLE PROPERTY

2013/14 - 2022/23 Taxable Property Values

Category	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Residential	3,149,894,220	3,348,726,543	3,548,997,926	3,750,805,271	3,973,877,970	4,236,865,151	4,476,935,318	4,713,080,146	4,907,207,145	5,309,189,750
Commercial	454,042,936	468,395,658	487,490,192	501,508,082	564,823,547	594,932,316	618,255,983	632,197,170	642,174,303	657,405,294
Industrial	46,060,209	46,253,637	47,132,095	51,013,524	50,029,778	51,028,366	52,046,692	53,005,480	53,583,385	101,935,433
Institutional	1,575,976	1,583,127	1,976,141	3,615,014	6,541,427	7,331,182	6,911,702	7,049,933	7,122,967	7,265,423
Recreational	34,293,500	34,436,170	34,908,562	35,472,772	36,073,526	36,836,789	37,420,977	38,910,146	38,834,586	40,082,342
Vacant	32,452,380	35,600,635	35,822,395	38,161,811	43,001,595	54,893,884	38,329,966	43,118,760	44,790,819	52,659,143
Cross Reference	3,420,715	3,390,392	3,392,207	3,467,222	3,477,289	3,516,230	3,245,944	3,299,797	3,747,884	3,635,171
Unsecured	39,622,355	40,990,386	41,791,244	45,064,266	46,911,060	52,453,846	54,608,741	56,460,411	47,572,446	58,340,803
Exempt	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]	[0]
TOTALS	3,761,362,291	3,979,376,548	4,201,510,762	4,429,107,962	4,724,736,192	5,037,857,764	5,287,755,323	5,547,121,843	5,745,033,535	6,230,513,359
Total Direct Rate	0.17787	0.17788	0.17782	0.17790	0.17783	0.17783	0.17798	0.17802	0.17805	0.17799

Notes:

Exempt values are not included in Total.

In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

THE CITY OF SOLANA BEACH

2022/23 TOP TEN PROPERTY TAXPAYERS

Top Property Owners Based On Net Values

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Value	% of Net AV	Parcels	Value	% of Net AV	Value	% of Net AV	
1) S B T C HOLDINGS LLC (Pending Appeals On Parcels)	7	\$106,588,923	1.73%				\$106,588,923	1.71%	Commercial Solana Beach General Fund
2) PACIFIC SOLANA BEACH HOLDINGS LP (Pending Appeals On Parcels)	8	\$74,305,420	1.20%				\$74,305,420	1.19%	Commercial Solana Beach General Fund
3) S B CORPORATE CENTRE III-IV LLC	3	\$61,684,886	1.00%	1	\$132,529	0.23%	\$61,817,415	0.99%	Commercial Solana Beach General Fund
4) SOLANA BEACH SELF STORAGE OWNER LP	2	\$48,500,000	0.79%				\$48,500,000	0.78%	Industrial Solana Beach General Fund
5) G R E BEACHWALK LLC (Pending Appeals On Parcels)	1	\$36,363,732	0.59%				\$36,363,732	0.58%	Commercial Solana Beach General Fund
6) SANYO FOODS CORPORATION OF AMERICA	11	\$35,058,180	0.57%	1	\$96,749	0.17%	\$35,154,929	0.56%	Recreational Solana Beach General Fund
7) FENTON SOLANA HIGHLANDS LLC	2	\$34,032,084	0.55%				\$34,032,084	0.55%	Residential Solana Beach General Fund
8) E R P OPERATING LP	1	\$21,388,414	0.35%				\$21,388,414	0.34%	Residential Solana Beach General Fund
9) LAVIDA DELMAR ASSCS LP	3	\$18,250,950	0.30%	1	\$898,889	1.54%	\$19,149,839	0.31%	Commercial Solana Beach General Fund
10) SOLANA MAR LLC	1	\$17,163,703	0.28%	1	\$443,950	0.76%	\$17,607,653	0.28%	Residential Solana Beach General Fund
Top Ten Total	39	\$453,336,292	7.34%	4	\$1,572,117	2.69%	\$454,908,409	7.30%	
City Total		\$6,172,172,556			\$58,340,803		\$6,230,513,359		

Top Owners last edited on 8/31/23 by maheav using sales through 06/30/23 (Version r.1)

Data Source: San Diego County Assessor 2022/23 Combined Tax Rolls and the SBE Non Unitary Tax Roll E-15

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Prepared On 9/6/2023 By MV

THE CITY OF SOLANA BEACH

DIRECT & OVERLAPPING PROPERTY TAX RATES

(RATE PER \$100 OF TAXABLE VALUE)

Last 10 Fiscal Years										
Agency	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Basic Levy¹	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Metropolitan Water District	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350	0.00350
Mira Costa Community College	0.00000	0.00000	0.00000	0.00000	0.01443	0.01294	0.01299	0.01373	0.01339	0.01357
San Dieguito Unified	0.03781	0.02147	0.02272	0.02275	0.02229	0.02298	0.02318	0.02327	0.02233	0.02143
Solana Beach - General Bond	0.00000	0.00000	0.00000	0.00000	0.03093	0.02886	0.02800	0.02688	0.02653	0.02506
Total Direct & Overlapping² Tax Rates	1.04131	1.02497	1.02622	1.02625	1.07115	1.06828	1.06767	1.06738	1.06575	1.06356
City's Share of 1% Levy Per Prop 13³	0.17350	0.17350	0.17350	0.17350	0.17350	0.17350	0.17350	0.17350	0.17350	0.17350
Voter Approved City Debt Rate										
Redevelopment Rate⁴										
Total Direct Rate⁵	0.17787	0.17788	0.17782	0.17790	0.17783	0.17783	0.17798	0.17802	0.17805	0.17799

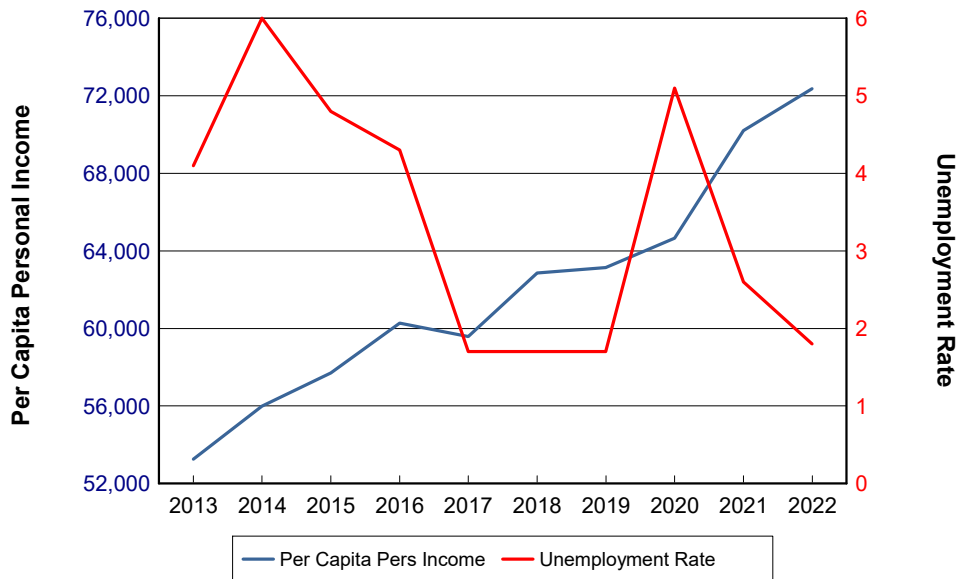
Notes:
¹In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
²Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all property owners.
³City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.
⁴Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.
⁵Total 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.

THE CITY OF SOLANA BEACH

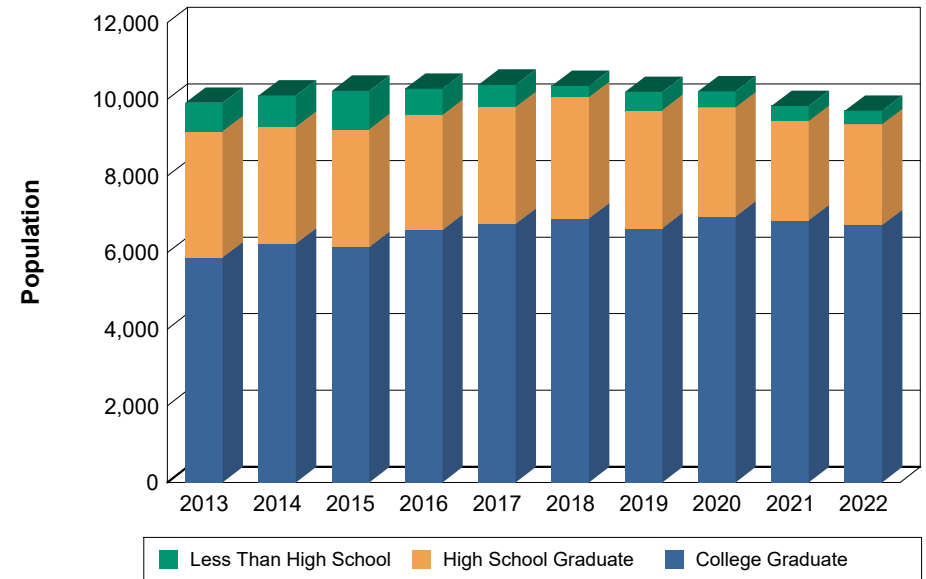
DEMOGRAPHIC AND ECONOMIC STATISTICS

Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2013	13,099	\$697,561	\$53,253	4.1%	44.6	92.5%	59.3%
2014	13,059	\$731,200	\$55,992	6.0%	44.4	91.9%	61.7%
2015	13,494	\$778,568	\$57,697	4.8%	45.0	90.2%	60.1%
2016	13,527	\$815,210	\$60,265	4.3%	46.3	93.3%	64.1%
2017	13,938	\$830,408	\$59,578	1.7%	46.0	94.4%	65.0%
2018	13,933	\$875,833	\$62,860	1.7%	46.1	97.2%	66.6%
2019	13,838	\$873,757	\$63,141	1.7%	45.7	95.4%	65.1%
2020	13,827	\$894,002	\$64,656	5.1%	45.5	95.9%	68.0%
2021	12,812	\$899,448	\$70,203	2.6%	46.5	96.0%	69.6%
2022	12,784	\$925,044	\$72,359	1.8%	46.4	96.4%	69.2%

Personal Income and Unemployment



Education Level Attained for Population 25 and Over



Notes and Data Sources:

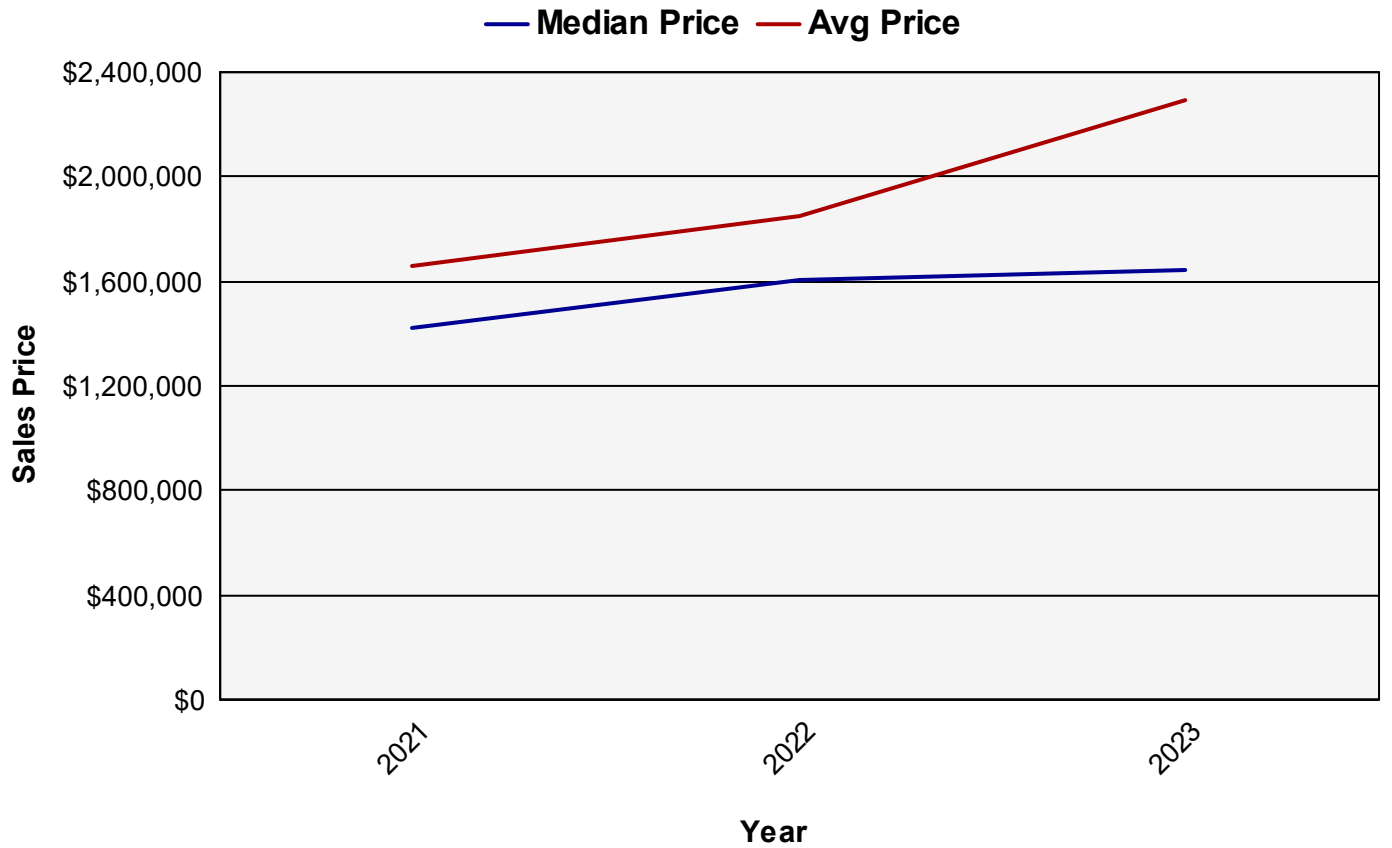
Population: California State Department of Finance. Unemployment Data: California Employment Development Department
 2000-2009 Income, Age, and Education Data: ESRI - *Demographic Estimates are based on the last available Census.* Projections are developed by incorporating all of the prior census data released to date. Demographic Data is totaled from Census Block Groups that overlap the City's boundaries
 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

THE CITY OF SOLANA BEACH

SALES VALUE HISTORY

Single Family Residential Full Value Sales 01/01/2021 - 7/31/2023)

Year	Full Value Sales	Average Price	Median Price	Median % Change
2021	311	\$1,655,544	\$1,425,000	
2022	180	\$1,847,389	\$1,607,500	12.81%
2023	104	\$2,291,026	\$1,645,000	2.33%



* Multiparcel transfers, quitclaim deeds, trust transfers, timeshares, and partial sales are excluded from this analysis.

City of Solana Beach
 Taxable Sales by Category
 Last Ten Calendar Years
 (in thousands of dollars)
 Adjusted for Economic Data

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Apparel Stores	\$ 26,413	\$ 26,711	\$ 27,147	\$ 27,832	\$ 28,875	\$ 27,753	\$ 27,394	\$ 17,664	\$ 25,547	\$ 27,582
Eating and Drinking Places	61,628	63,938	68,399	69,543	70,234	71,718	71,359	48,894	70,695	83,515
Building Materials	23,718	24,997	27,660	32,311	32,321	31,977	31,952	34,355	38,337	41,951
Other Retail Stores	108,893	107,937	117,247	117,673	122,232	127,968	135,053	124,890	164,187	176,206
All Other Outlets	23,038	19,558	20,722	22,198	22,331	28,725	33,567	27,068	110,303	119,707
Total	\$ 243,690	\$ 243,141	\$ 261,176	\$ 269,557	\$ 275,992	\$ 288,140	\$ 299,326	\$ 252,871	\$ 409,069	\$ 448,962

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

**CITY OF SOLANA BEACH
TOP 25 SALES TAX PRODUCERS
FOR CALENDAR YEAR 2022**

Business Name	Business Category
Arco AM PM	Service Stations
Assay Depot	Business Services
Belly Up Tavern	Casual Dining
BevMo	Convenience Stores/Liquor
Claire's On Cedros	Casual Dining
CVS Pharmacy	Drug Stores
Discount Tire	Automotive Supply Stores
Dixieline Home/Lumber Center	Building Materials
European Bath & Kitchen	Plumbing/Electrical Supplies
Fidels Little Mexico	Casual Dining
Fish Market	Casual Dining
Home Goods	Home Furnishings
Kern & Co	Home Furnishings
Marshalls	Family Apparel
Mobil	Service Stations
Pamplemousse Grille	Fine Dining
Pirch	Home Furnishings
Rare Society	Casual Dining
Red Tractons Restaurant	Fine Dining
Samurai Restaurant	Casual Dining
Staples	Office Supplies/Furniture
Surf Ride	Sporting Goods/Bike Stores
Tonys Jacal	Casual Dining
Vons	Grocery Stores
Window Visions	Contractors

Percent of Calendar Year Total Paid By Top 25 Accounts = 57.15%

* Firms Listed Alphabetically

Printed 07/14/2023

Period: January 2022 Thru December 2022

Allocations Adjusted for Economic Data

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

Schedule A
Gann Limit Calculation
Fiscal Year 2023/24

Appropriations Limit 2022/23		\$ 45,609,804
Increase due to California Per Capita Income	4.44%	<u>2,025,075</u>
Subtotal		47,634,879
Increase due to County population growth	-0.35%	<u>(166,722)</u>
Appropriations Limit 2023/24		<u><u>\$ 47,468,157</u></u>

Note: The source of the California per capita income, as well as the change in population, is the State of California Department of Finance's "Price and Population Information" letter dated May 2023

Schedule B
Estimated Revenue and Resources
Fiscal Year 2023/24

<u>Revenue/Resource</u>	<u>Tax Proceeds</u>	<u>Non-Tax Proceeds</u>	<u>Total</u>
Property Taxes	\$ 9,898,000	\$ 1,168,570	\$ 11,066,570
Sales Tax	4,400,000	-	4,400,000
Other Taxes/Franchise Fees	3,769,218	762,981	4,532,199
Licenses & Permits	-	614,750	614,750
Fines	-	320,200	320,200
Use of Money/Property-Interest	109,909	503,553	613,462
Use of Money/Property-Rental	-	75,575	75,575
Intergovernmental	2,100,000	1,519,509	3,619,509
Service Charges	-	6,744,000	6,744,000
Other Revenue	-	1,708,467	1,708,467
Proceeds from Long Term Debt	-	-	-
Departmental Charges	-	2,073,200	2,073,200
Transfers In	-	633,730	633,730
	<u>\$ 20,277,127</u>	<u>\$ 16,124,535</u>	<u>\$ 36,401,662</u>

Schedule C
Schedule of Appropriations Subject to Limit
Fiscal Year 2023/24

Projected Revenues per Budget	\$ 36,401,662	Sch B
Less: Non-Tax Proceeds	<u>(16,124,535)</u>	Sch B
Projected Revenues from Proceeds of Taxes	20,277,127	
Appropriations Limit Fiscal Year 2021/22	<u>47,468,157</u>	Sch A
Amount Under Appropriations Limit	\$ 27,191,030	
Percentage Under Appropriations Limit	57.28%	



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CITY OF SOLANA BEACH

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