



CITY OF SOLANA BEACH

**ADOPTED BUDGET
FY 2013-2014**



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REVENUES



SUMMARY OF KEY REVENUE ASSUMPTIONS

As part of the Fiscal Year (FY) 2012-13 mid-year budget review process, the revenue assumptions included in the revenue forecasts were reexamined based on actual receipts for FY 2011-12 and emerging trends at the mid-point of the fiscal year. The revenue projections for FY 2013-14 are consistent with assumptions made and historical trends.

Sources used in developing the revenue projections include economic trends as reported in the national media, economic and fiscal information developed by the State Legislative Analyst and the State Department of Finance, the State Controller's Office and the County of San Diego. Ultimately, the 2013-14 revenue projections reflect the staff's best judgment about performance of the local economy and how it will affect City revenues.

TOP SIX GENERAL FUND REVENUES

The following provides a brief description of the City's top six General Fund revenues along with the general assumptions used in preparing revenue projections for the 2013-14 budgets. These six revenue sources account for 84% of total budgeted General Fund revenues.

General assumptions

The FY 2013-14 revenue projections generally assume that the real estate market has hit bottom and is slowly rebounding in regards to sales and home values. The City's revenues from building permits will remain flat although it appears the economy is slowly improving. Revenue from sales and use taxes are also expected to remain flat or decrease slightly due to 1) decreased sales tax receipts due to the loss of a number of businesses in FY 2012-13 who were major contributors to the City's sales tax base and 2) the anticipated completion of the Highway 101 Streetscape project sometime during the summer of 2013 which should start to help increase the City's sales tax for the next several years.

The percent changes in each of the revenue categories is a comparison of the FY 2013-14 proposed revenue amounts as compared to the FY 2012-13 projected revenue forecast.

1. PROPERTY TAX

Under Proposition 13 adopted in June of 1978, property taxes for general purposes may not exceed 1% of market value. San Diego County performs the property tax assessment, collection and apportionment. Assessment increases to reflect current market values are allowed when property ownership changes or when improvements are made. Otherwise, the maximum increase in assessed value is 2% annually. The City's allocation is approximately .13 cents for every dollar of the 1% tax levy. Based on indications that the drop in the housing market appears to be rebounding, the City's mid-year estimates indicate an increase in property assessments and revenue collections by the County. We are anticipating, as compared to the mid-year estimates, an increase of 1% for Property Taxes – Current and a slight increase of \$20,000 for Property Taxes – Delinquent for a net increase of 1.3% for FY 2013-14.

2013-14 revenue	\$5,834,400
Increases by	1.3%
% of total revenue	41%

SUMMARY OF KEY REVENUE ASSUMPTIONS (Continued)

2. SALES TAX

The City receives 1% from all taxable retail sales occurring within its boundaries. The State of California collects the sales tax for the City. San Diego County sales tax of 8.0% is distributed as follows: 5.25% for the State General Fund; 1% for the City General Fund; 0.50% for the County of San Diego for transportation purposes; 0.75% for State programs, and 0.50% to fund Proposition 172. Revenue is projected to decrease by 4% for FY 2013-14 from the mid-year estimates due to decreased business activity being generated in the City. In addition, the State's triple flip, 0.25% of the sales tax, will be distributed through the County of San Diego, which may result in timing difference or delays as to when the City will receive 100% of this revenue. This also accounts for part of the decrease in sales tax revenue for FY 2013-14.

2013-14 revenue	\$2,832,300
Decreases by	4%
% of total revenue	20%

3. MOTOR VEHICLE IN-LIEU (VLF)

Vehicle licenses fees in the amount of 2% of the market value of the motor vehicle are imposed by the State annually in lieu of local property taxes. The State allocates 81.25% of these revenues equally between cities and counties, apportioned based on population. Staff is anticipating that the VLF account for FY 2013-14 will increase by 1.5% from mid-year estimates which will produce \$1,226,000 of revenue.

2013-14 revenue	\$1,226,000
Increases by	1.5%
% of total revenue	9%

4. TRANSIENT OCCUPANCY TAX (TOT)

The TOT tax is levied on transients for the privilege of occupying lodgings on a temporary basis. The tax rate is currently 13% which is added to the price of a room. The hotels collect the tax and transmit it to the City monthly. The budget anticipates the collection of \$865,000 in the General Fund which is an increase of 6.8% over the FY 2012-13 Adopted Budget, but a 3% decrease as compared to the mid-year estimates. Staff reduced the FY 2013-14 proposed budget revenue amount to \$865,000 as compared to the mid-year projection until an analysis of TOT revenues can be made.

2013-14 revenue	\$865,000
Decreases by	3%
% of total revenue	6%

5. FRANCHISE FEES

This revenue source comprises gas & electric, waste, and cable franchise contracts including other fees that are included as part of the contracts. The budget anticipates total franchise fees of \$708,000 for FY 2013-14. This is based upon the current year's projected receipts and anticipates a .08% increase over the prior fiscal year based on current revenue levels.

2013-14 revenue	\$708,000
Increases by	0.8%
% of total revenue	5%

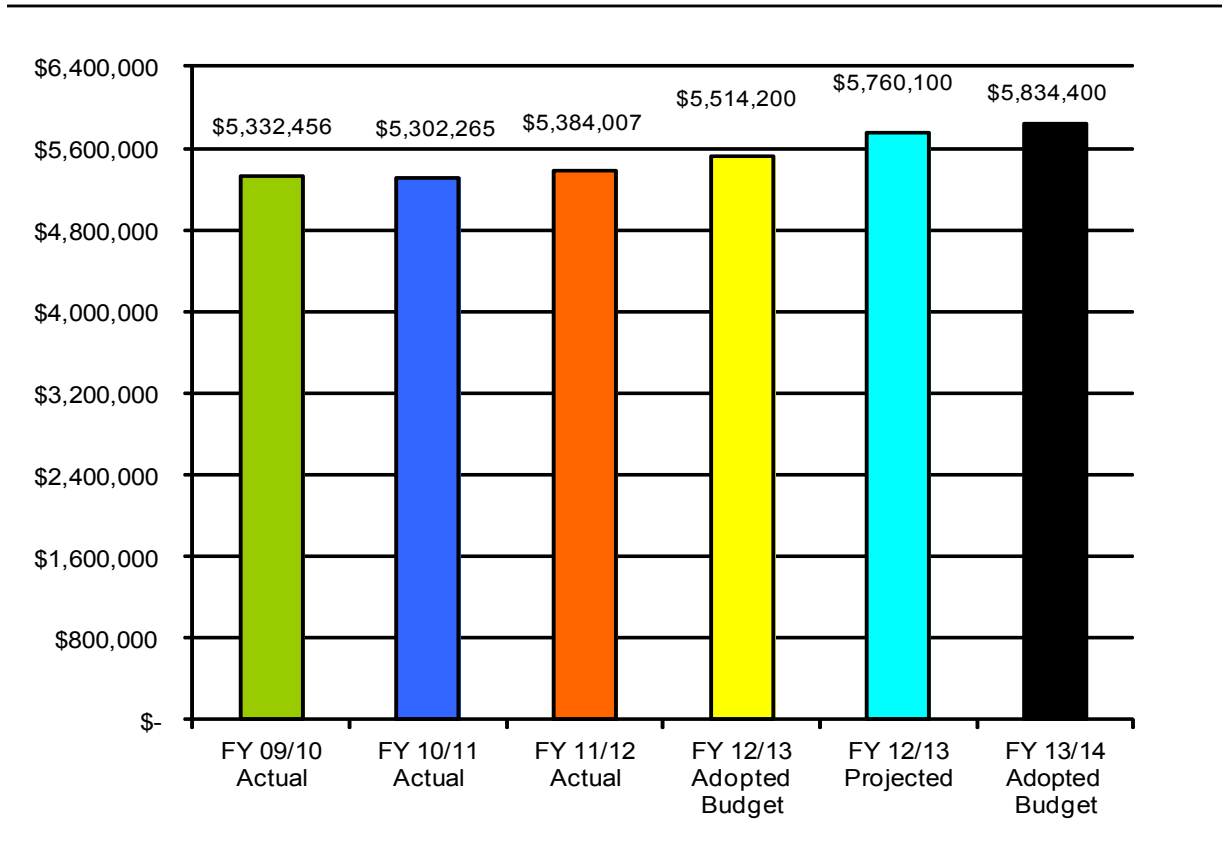
6. FIRE BENEFIT FEE

This revenue source is expected to remain flat for 2013-14. The fee is collected from all properties in the City to assist in providing fire prevention services.

2013-14 revenue	\$460,000
No change	
% of total revenue	3%

REVENUES

PROPERTY TAX 2009-10 THROUGH 2013-14



Property taxes represent the City's most significant source of revenue. Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property). The tax is based upon the assessed value of such property.

The combined city, county, school district and special district property tax rate is 1% of assessed value. Prior to the passage of Proposition 13 in 1978, cities had the authority to set the property tax rate, which meant that it could be raised or lowered depending upon the funding that was needed to balance the budget. After the imposition of Proposition 13, however, the property tax rate may not exceed the 1% limit except to retire debt approved by the voters prior to July 1, 1978.

Cities, counties, school districts and special districts share the revenues from the 1% property tax. The county allocates revenues to these agencies according to the proportion of property tax revenues allocated to each agency in the previous year. When territory is annexed by a city, the

county, and the special districts must negotiate how the property tax revenues from that area will be split. In San Diego County, the cities and the county have agreed upon formulas to determine the property tax split for jurisdictional changes.

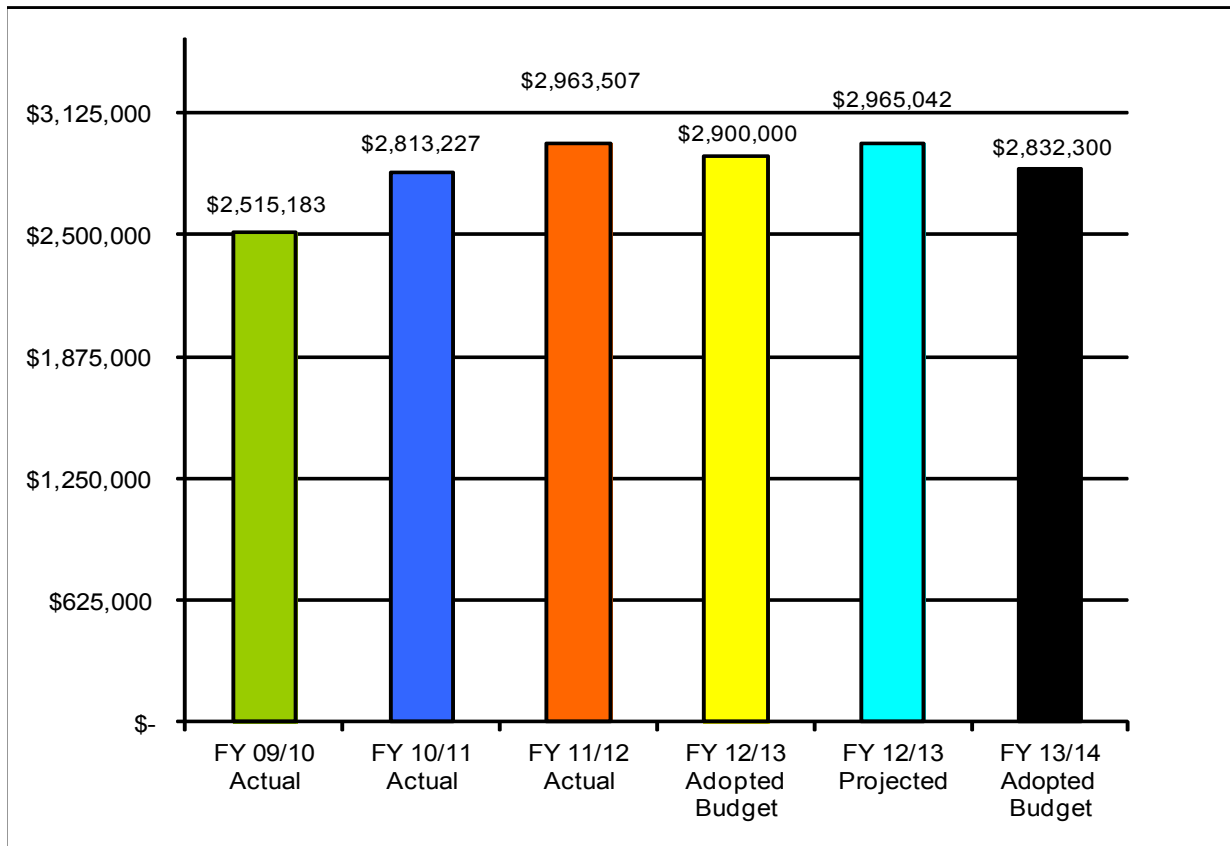
To understand how much of the property tax is actually paid to the City of Solana Beach, the following example is provided: property taxes based on \$200,000 of assessed valuation would be approximately \$2,000; Solana Beach would receive 13.4% or \$268 of the total property taxes paid depending on the tax rate area. The remainder would be paid to the county, schools, and various districts.

Revenue estimates were based on historical trends and estimates obtained from the Tax Assessor's Office of the County of San Diego. Property Taxes are estimated to be \$5,834,200 in FY 2013-14, which represent 41% of the total General Fund revenues.

REVENUES

SALES TAX

2009-10 THROUGH 2013-14



Sales and use tax is imposed on retailers for the privilege of selling at retail, or on products purchased outside the state for use in California. The tax is based on the sales price of any taxable transaction of tangible personal property. Leases are considered to be a continuing sale or use and are subject to taxation.

As a part of their general business license tax authority, California cities have long had authority to levy and collect local sales taxes. In 1955, the Bradley-Burns Uniform Local Sales and Use Tax Law was adopted. This extended the authority to impose local sales taxes to counties and permitted cities and counties to contract with the State Board of Equalization for administration of the tax. Because of the advantages of having the State administer the local sales tax, every city currently levies its sales tax according to the provisions of the Bradley-Burns law.

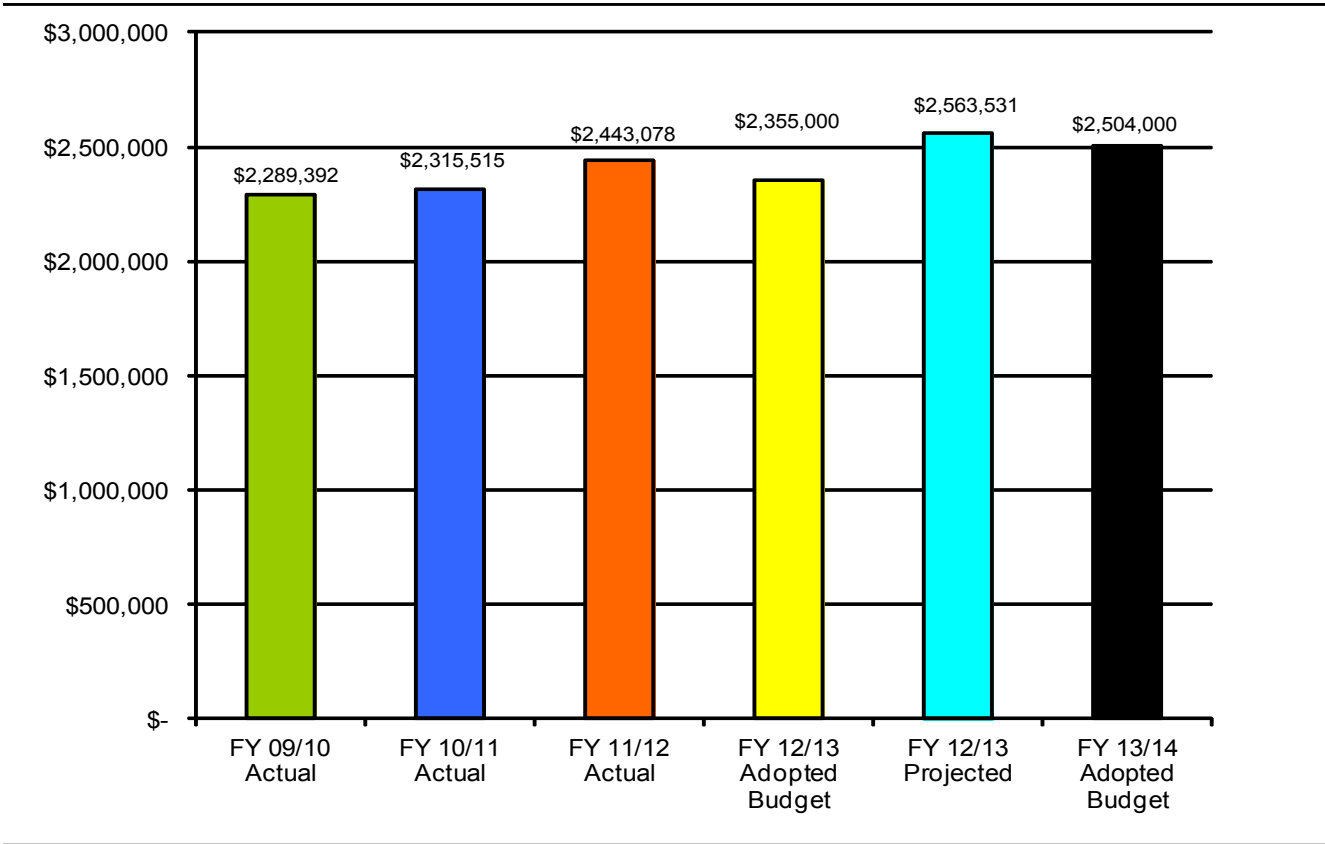
Bradley-Burns sets the local sales tax rate at 1.25%. The .25% portion of the tax goes to local transportation agencies, while 1% is for city or county general purposes.

Sales and use taxes generate approximately 20% of the total General Fund revenue, the second largest revenue source for the City of Solana Beach. Sales tax continues to be a vital part of the City's revenue stream. The total sales tax revenue projected is \$2,832,300 for FY 2013-14.

Due to the "triple flip", the City's advances received from the State Board of Equalization and the County impact the timing between fiscal years and receipts.

REVENUES

OTHER TAXES AND FEES 2009-10 THROUGH 2013-14



FIRE BENEFIT FEE: The Fire Benefit Fee is imposed on all properties in the City of Solana Beach. This fee was enacted by a vote of the people in 1980 in order to help provide fire-related services in the City. The fee for a residence is based on 5 units, with each unit equaling \$10. Therefore, a residential unit pays \$50 per year in Fire Benefit Fees. In addition, all commercial properties contribute to this fee based on the size of the property.

FRANCHISE FEES: Several statutes provide cities with authority to impose fees on privately owned utility companies and other businesses for the privilege of using city streets. The City levies franchise fees on gas, electricity, refuse, and cable television companies. These include Waste Management, EDCO, SDG&E, Southern California Gas, Cox Cable, Time Warner Cable and AT&T. Telephone companies and railroads are exempt from local franchising authority. Revenue estimates for 2013-14 are based on historical trends, negotiated agreements, and previous year's receipts. The budget anticipates collections of \$708,000 for FY 2013-14. Revenues from this source represent 5% of the Total General Fund revenue.

TRANSIENT OCCUPANCY TAXES: This tax is levied for the privilege of occupying lodgings on a transient basis. Better known as TOT, the tax rate is 13% and added to the price of the room. The General Fund receives a rate of 10% of the 13%. The other 3% goes to the Coastal Business/Visitors and Sand Replenishment CIP funds. TOT revenues for the General Fund are estimated to be \$865,000 for FY 2013-14 and represent 6% of the total General Fund revenue.

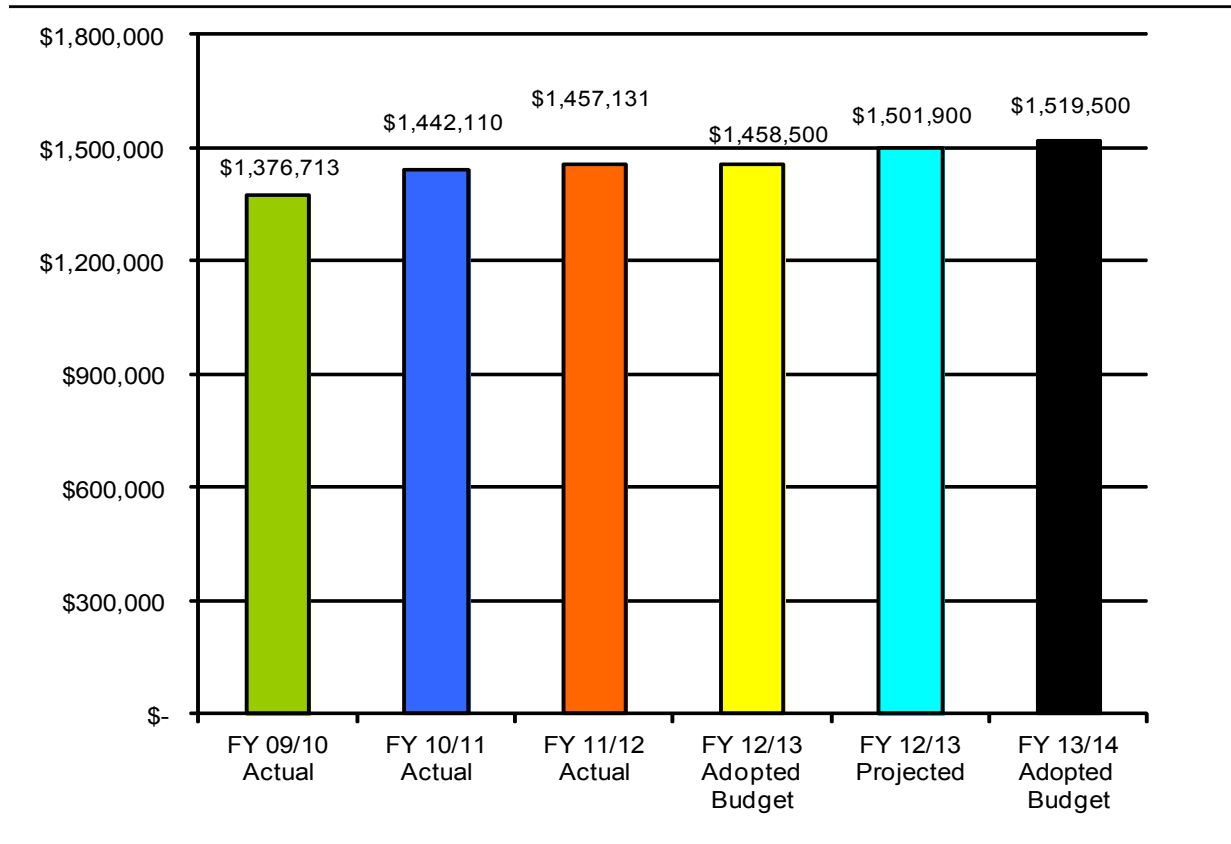
REAL PROPERTY TRANSFER TAX: Real property transfer tax is levied on property when it is sold. This tax is set at \$1.10 per \$100 of valuation with the City receiving 50% or \$.55 per \$100 and the County of San Diego receiving the other \$.55.

SOLID WASTE FEE: The budget includes \$247,000 to offset the costs associated with the State mandated stormwater program.

REVENUES

INTERGOVERNMENTAL REVENUE

2009-10 THROUGH 2013-14



Approximately 11% of General Fund revenues come from other governmental agencies, primarily from state shared revenues. Known as subventions, these shared revenues may be in lieu of local taxes, replacement revenue for taxes previously levied by cities, or general state assistance for specific purposes.

MOTOR VEHICLE IN-LIEU FEES: At one time, motor vehicles were taxed as personal property. However, because local administration of this tax on vehicles proved inequitable and easy to evade, the state repealed the local property tax on vehicles and enacted a state vehicle license fee in lieu of the property tax. The fee is imposed for the privilege of operating a vehicle on the public highways. The fee is set at 2% of the depreciated market value of all motor vehicles and must be paid annually. Based on the population estimate of 13,783 (per the State Department of Finance) and data from the State Controller's Office, the City expects to receive \$1,226,000 from this

revenue source in FY 2013-14.

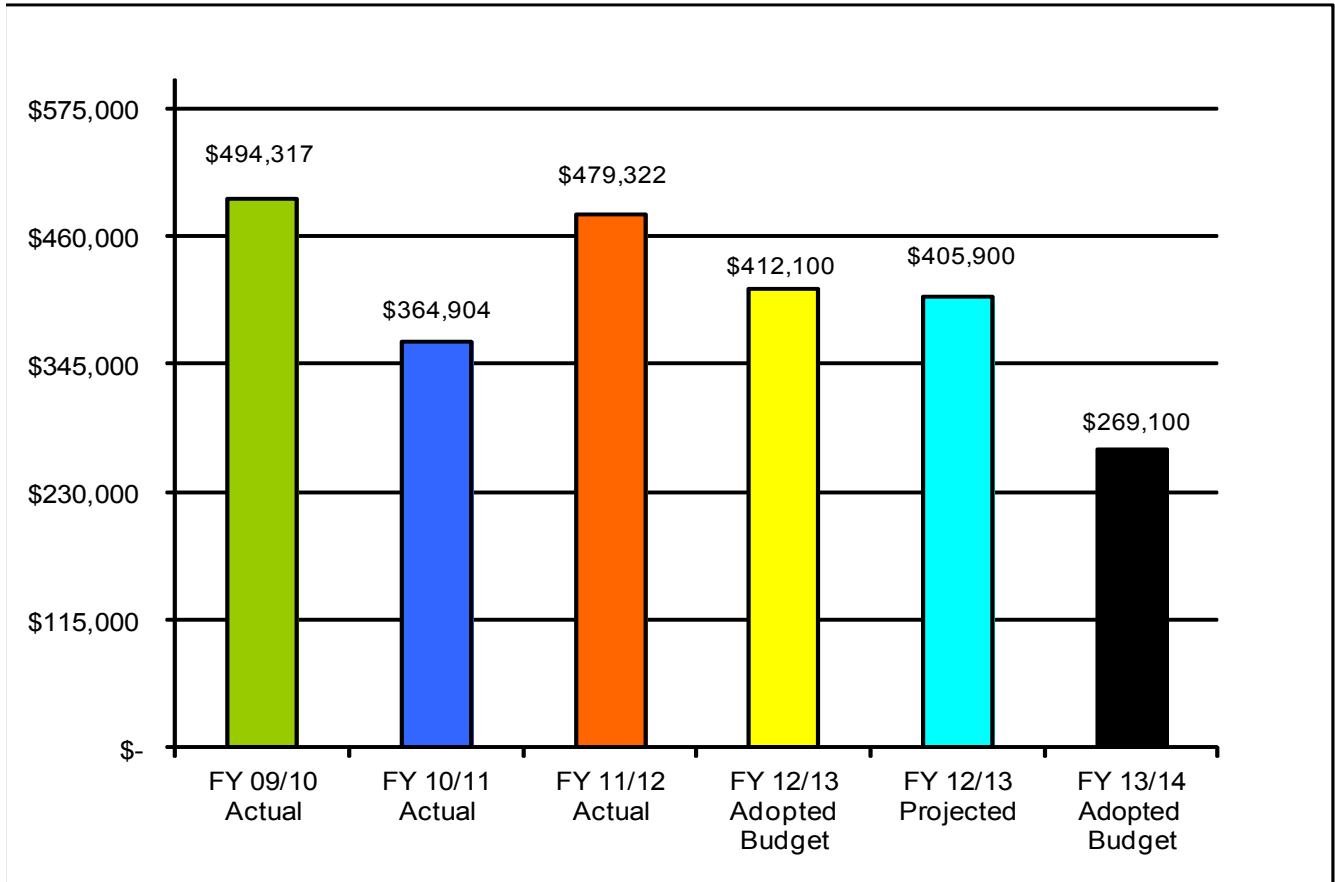
OTHER STATE & FEDERAL REVENUES: This category includes revenue received from the State Homeowners Exemption. Every homeowner in California is entitled to an exemption of \$7,000 per year for the residence they own and occupy on January 1 of every year. The City receives a portion of the fee that is collected.

OFF-TRACK BETTING: These funds are derived from satellite wagering at the Del Mar Race Track. The City of Solana Beach, along with the City of Del Mar and the County of San Diego, receives a percentage of the handle from the racetrack to help mitigate impacts caused by activities at the fairgrounds. This source is expected to generate about \$50,000 in FY 2013-14 for the City.

REVENUES

OTHER REVENUE

2009-10 THROUGH 2013-14



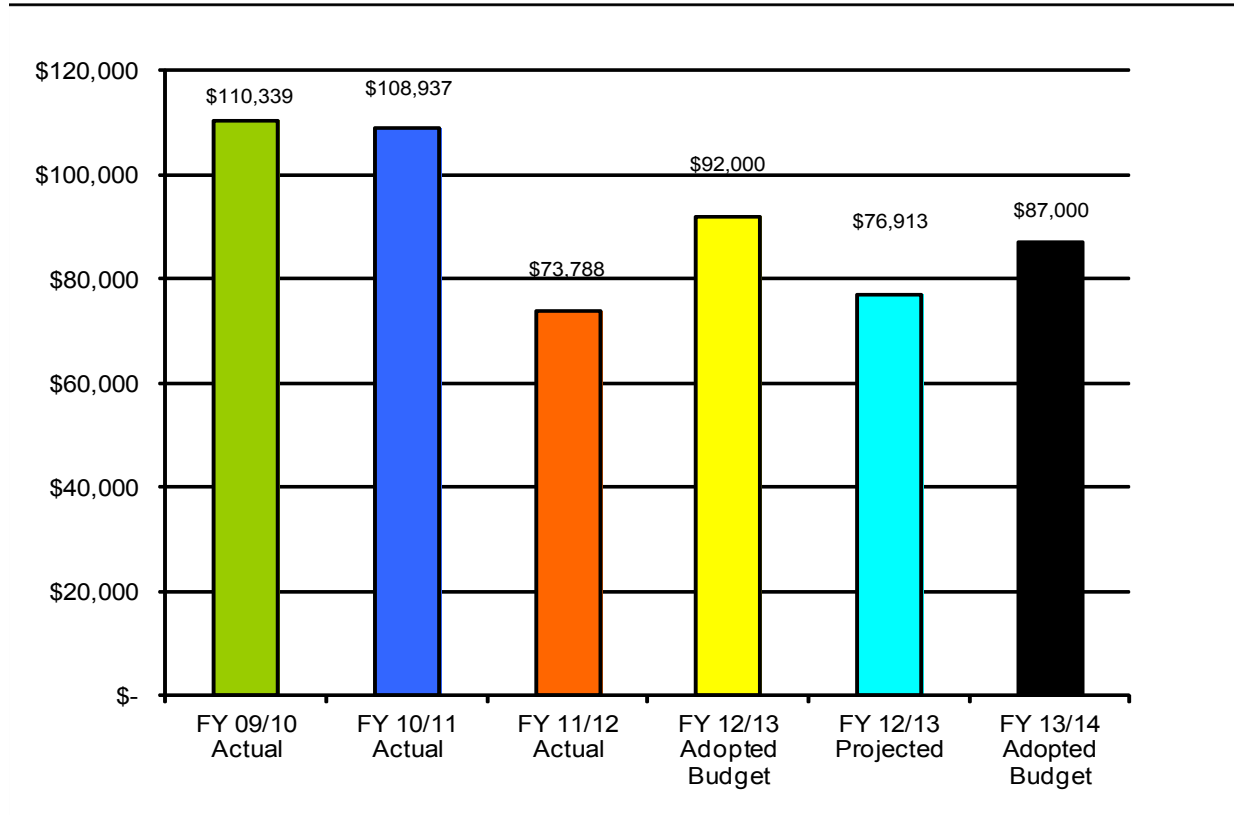
The "Other Revenue" category includes refunds, reimbursements, and miscellaneous revenues (\$110,000) received in the ordinary course of business. This category also includes funds received (\$146,600) from other funds (i.e. Sanitation, Street Lighting etc.) for the administrative services provided by City service departments (City Council, City Manager, City Clerk, Legal, Finance, Human Resources, and

Non-Departmental).

Beginning in FY 2012-13, the Junior Lifeguard Program moved to a camp fund in the special revenue funds. This move is reflected in the approximately \$200,000 reduction in revenues projected for FY 2013-14 as compared to prior fiscal years.

REVENUES

USE OF MONEY AND PROPERTY 2009-10 THROUGH 2013-14

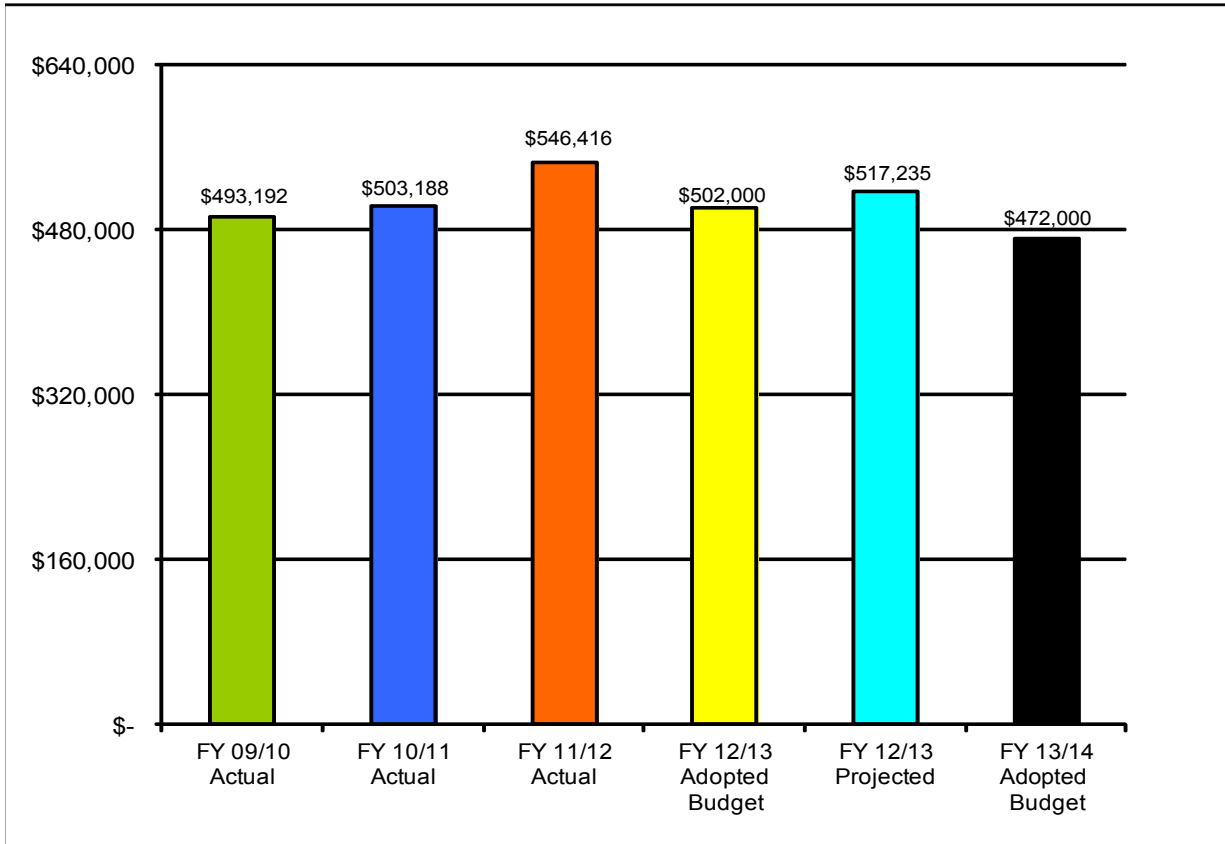


INTEREST INCOME: Interest income is derived from the investment of City funds. The City pools its funds for investment purposes. These pooled funds are invested in the Local Agency Investment Fund (LAIF) with the State of California. Investment earnings are all allocated to the General Fund unless otherwise required by law. Statutory allocations to restricted funds are made in proportion to the ratio of restricted fund balances to the total pooled balances.

Interest income is expected to remain flat or slightly increase due to the lower short term interest rates and steady inflation. The portfolio is slightly larger, and interest rates are estimated to be 0.4% for FY 2013-14. The General Fund expects to receive \$35,000 from interest earnings in FY 2013-14

PROPERTY RENTAL: These funds are derived from the rental of Fletcher Cove Community Center and the La Colonia Park Community Center. In addition, this category also includes the rental of space at the Fire Station to CSA 17 for housing the ambulance and paramedics.

REVENUES
SERVICE CHARGES
2009-10 THROUGH 2013-14



SERVICE CHARGES: A service charge is a fee imposed upon the user of a service provided by the City. A service charge can be levied when the service can be measured and sold in marketable units and the user can be identified. The rationale behind service charges is that certain services are primarily for the benefit of individuals rather than the general public. Thus the individual benefiting from a service should pay the cost of that service.

Service charges differ from license and permit fees in that the latter are designed to reimburse the city for costs related to regulatory activities.

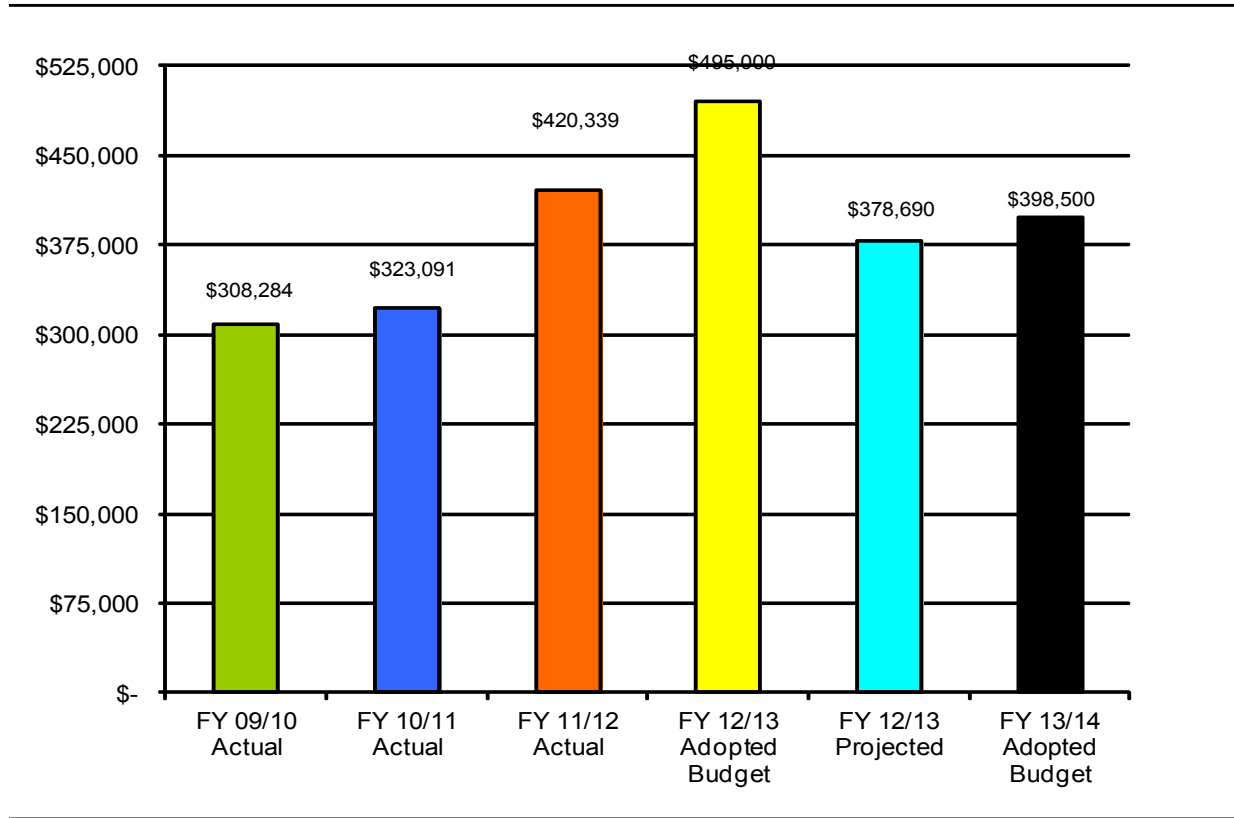
Service charges, on the other hand, are imposed to support services to individuals.

Service charges include planning and zoning services, subdivision review, engineering services, and recreation services, etc.

The City completed an extensive Cost Allocation and User Fee Study in FY 2006-07 to support the full cost recovery of fees that the City charges. The City Council adopted the recommendations of the Study in FY 2006-07 which allows the fees to be adjusted for a CPI increase in the subsequent fiscal years. Staff has not reflected any increases in the budget to reflect CPI increases. The General Fund expects to receive \$472,000 in revenue from service charges in FY 2013-14.

REVENUES

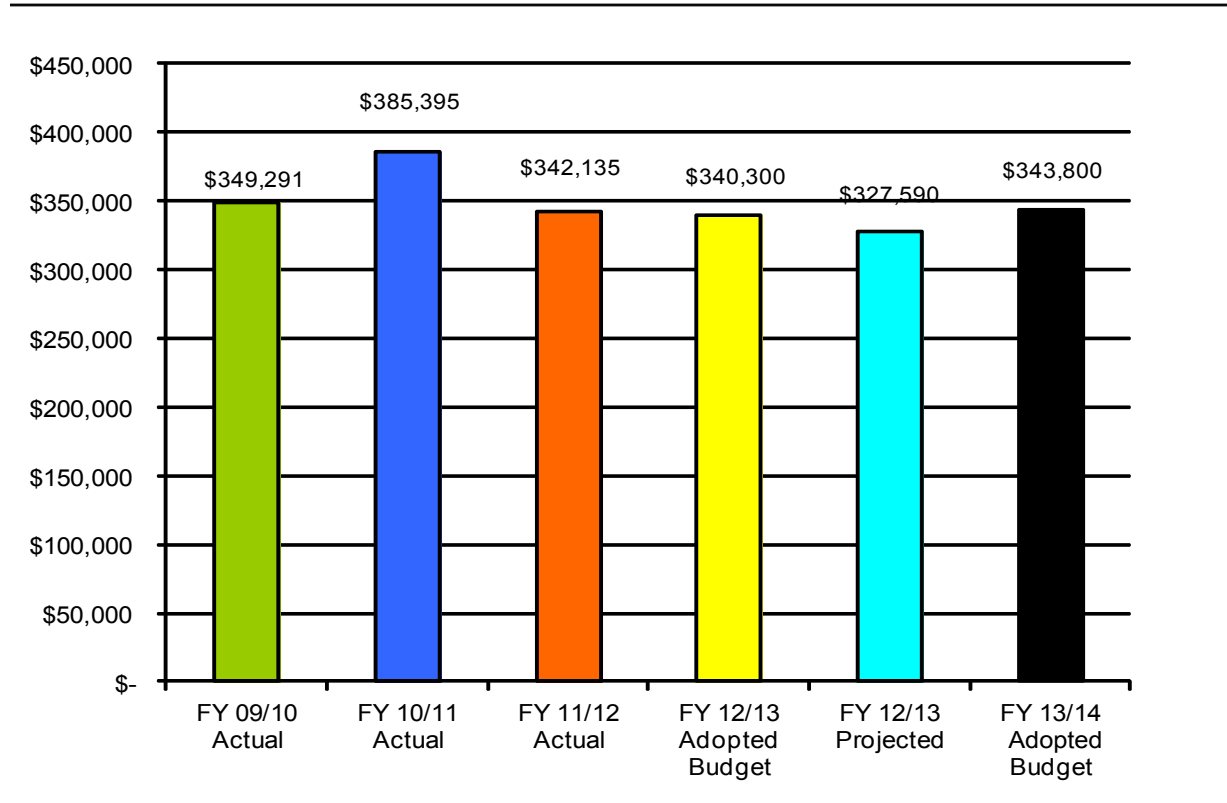
LICENSES AND PERMITS 2009-10 THROUGH 2013-14



LICENSES AND PERMITS: The State Constitution through the police power (Article XI, Section 7), as well as various statutes, gives cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. These fees may not exceed the actual cost of the regulatory activity.

Fees are commonly charged for building permits, business registration fees, animal licenses, and special permits. The largest source of revenue in this category is for building related permits, from which the City receives 25% of the total fees collected. The remaining 75% is paid to Esgil Corporation for performing building permit services for the City. The City anticipates generating \$398,000 in license and permit fees in FY 2013-14.

REVENUES
FINES AND PENALTIES
2009-10 THROUGH 2013-14



VEHICLE CODE FINES: Cities share with the county all fines collected upon conviction of a misdemeanor or an infraction in any municipal or justice court. In addition, they share bail monies forfeited following a misdemeanor or infraction charge when such fines or forfeiture results from a misdemeanor or infraction committed within city boundaries. Distribution of these revenues varies depending upon whether the fine or forfeiture is derived from a Vehicle Code violation or some other violation and upon the employing agency of the arresting officer. Vehicle Code fines are expected to raise an estimated \$50,000 in FY 2013-14.

PARKING CITATION FINES: Parking citations are issued by both the City's Code Enforcement staff and the Sheriff's Department. The City contracts with the Sheriff's Department to provide law enforcement for the City of Solana Beach.

Parking citations are expected to raise \$90,000 in revenue for FY 2013-14.

RED LIGHT CITATIONS: The City installed red light cameras at two busy intersections in an effort to reduce the running of red lights. Each violation carries a \$480 fine and the City anticipates grossing \$200,000 in FY 2013-14. The City pays a third party who administers the citation program a flat monthly fee.

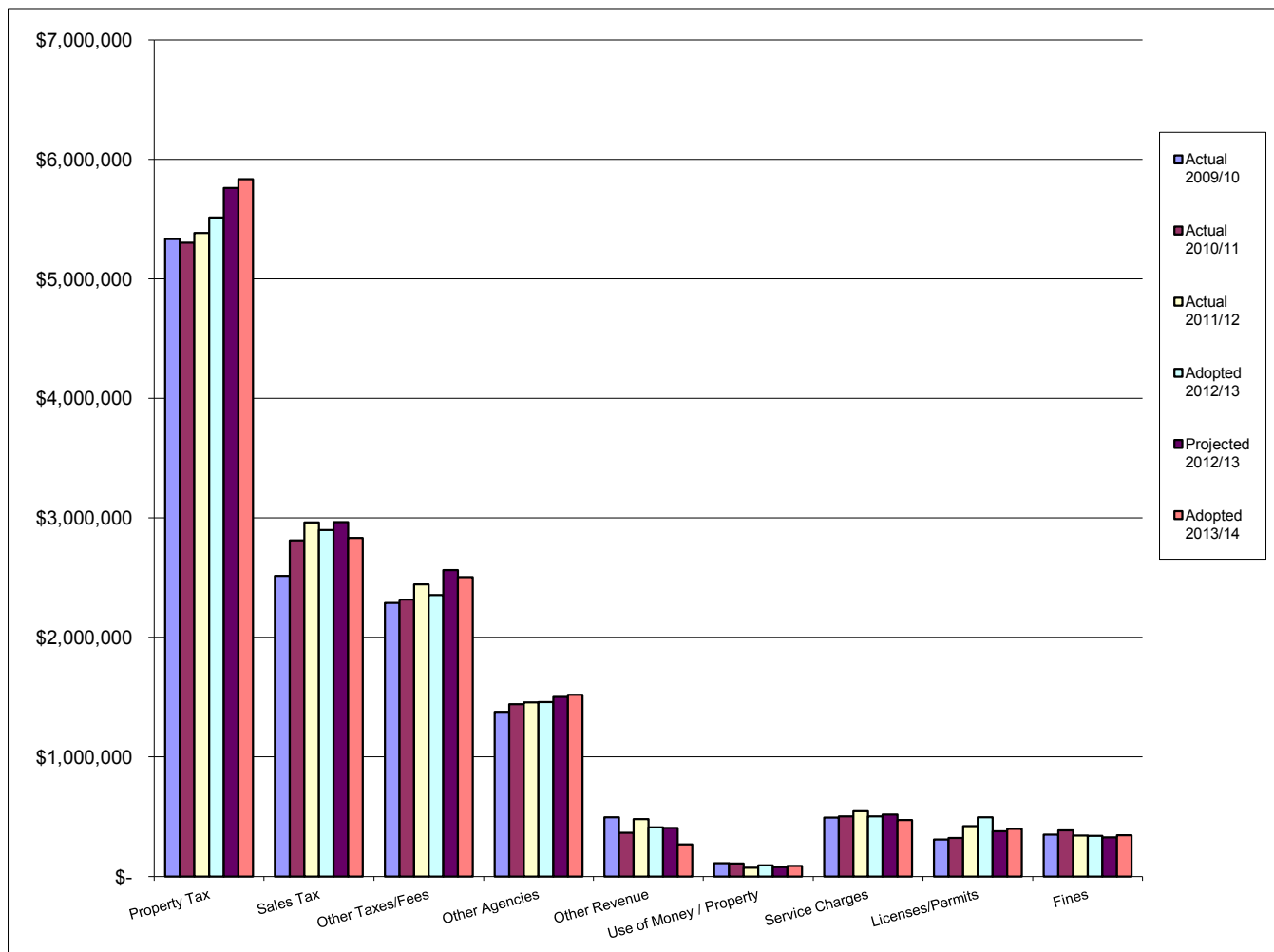
MISCELLANEOUS: The remaining \$3,800 in each fiscal year is comprised of anticipated revenues to be received from false alarm fees and administrative citations.

REVENUES

GENERAL FUND MIX AND TREND

2009/10 Through 2013/14

	Actual 2009/10	Actual 2010/11	Actual 2011/12	Adopted 2012/13	Projected 2012/13	Adopted Budget 2013/14
Property Tax	\$ 5,332,456	\$ 5,302,265	\$ 5,384,007	\$ 5,514,200	\$ 5,760,100	\$ 5,834,400
Sales Tax	2,515,183	2,813,227	2,963,507	2,900,000	2,965,042	2,832,300
Other Taxes/Fees	2,289,392	2,315,515	2,443,078	2,355,000	2,563,531	2,504,000
Other Agencies	1,376,713	1,442,110	1,457,131	1,458,500	1,501,900	1,519,500
Other Revenue	494,317	364,904	479,322	412,100	405,900	269,100
Use of Money / Property	110,339	108,937	73,788	92,000	76,913	87,000
Service Charges	493,192	503,188	546,416	502,000	517,235	472,000
Licenses/Permits	308,284	323,091	420,339	495,000	378,690	398,500
Fines	349,291	385,395	342,135	340,300	327,590	343,800
TOTAL REVENUES	\$ 13,269,167	\$ 13,558,632	\$ 14,109,723	\$ 14,069,100	\$ 14,496,901	\$ 14,260,600



BUDGET SUMMARY

CITY OF SOLANA BEACH FY 2012-2013 AND 2013-2014 BUDGET - FUND BALANCE

FUND #	FUND NAME	FISCAL YEAR 2012-2013				FISCAL YEAR 2013-2014			
		07/01/12 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/13 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/14 FUND BALANCE	
GENERAL FUND (Major Fund)									
RESERVES									
	Public Facilities	124,782	-	-	124,782	20,000	-	144,782	
	Park Fees	28,503	-	-	28,503	-	-	28,503	
	Community Television Production	12,417	27,000	27,000	12,417	27,000	27,000	12,417	
	Street Sweeping	110,024	-	40,900	69,124	45,000	45,500	68,624	
	In-Lieu Housing Fees	100,786	-	-	100,786	-	-	100,786	
	Parks & Recreation	22,097	-	-	22,097	-	-	22,097	
	Public Arts	16,869	-	-	16,869	-	-	16,869	
	TOTAL RESERVES	415,478	27,000	67,900	374,578	92,000	72,500	394,078	
DESIGNATIONS									
	Contingencies (17% of operating exp)	2,335,600	-	-	2,335,600	54,200	-	2,389,800	
	Housing	1,499,500	-	-	1,499,500	-	-	1,499,500	
	TOTAL DESIGNATIONS	3,835,100	-	-	3,835,100	54,200	-	3,889,300	
	TOTAL UNDESIGNATED	3,024,813	14,469,901	13,461,963	4,032,751	14,114,400	14,139,800	4,007,351	
001	SUBTOTAL GENERAL FUND	7,275,391	14,496,901	13,529,863	8,242,429	14,260,600	14,212,300	8,290,729	
120	Risk Management Insurance	575,547	341,272	441,560	475,259	535,000	511,400	498,859	
125	Workers' Compensation Insurance	358,894	488,124	421,513	425,505	461,500	382,900	504,105	
135	Asset Replacement	1,901,293	316,900	465,594	1,752,599	316,900	203,800	1,865,699	
150	PERS Side Fund	(2,780,338)	440,500	66,100	(2,405,938)	454,800	57,200	(2,008,338)	
	TOTAL GENERAL FUND	7,330,787	16,083,697	14,924,630	8,489,854	16,028,800	15,367,600	9,151,054	
SPECIAL REVENUE FUNDS (Non-Major Funds)									
202	State Gas Tax Fund	1,010,851	423,000	599,905	833,946	407,600	552,500	689,046	
	<u>Special Districts</u>								
203	MID 33 Highway 101	265,657	95,900	38,453	323,104	95,800	70,300	348,604	
204	MID 9C Santa Fe Hills	(6,016)	258,600	258,155	(5,571)	258,600	252,000	1,029	
205	MID 9E Isla Verde	3,120	6,000	5,900	3,220	6,000	5,900	3,320	
207	MID 9H San Elijo #2	91,188	91,050	83,100	99,138	90,900	83,100	106,938	
208	Coastal Rail Trail Maintenance District	33,486	70,200	70,200	33,486	71,600	70,200	34,886	
211	Street Light District	1,746,010	424,600	1,212,226	958,384	424,600	343,800	1,039,184	
	Total Special Districts	2,133,445	946,350	1,668,034	1,411,761	947,500	825,300	1,533,961	
212	Transnet Non-Motorized/Proposition A	-	-	-	-	-	-	-	
213	Developer Pass-Thru	90,431	21,000	73,372	38,059	100,000	100,000	38,059	
214	Fire Mitigation Fees	42,472	2,500	15,000	29,972	3,000	15,000	17,972	
215	Department of Boating & Waterways	(131,433)	340,624	214,455	(5,264)	165,000	228,800	(69,064)	
218	Transnet - Motorized	355,958	3,600	361,631	(2,073)	-	-	(2,073)	
219	COPS	114,812	100,200	100,000	115,012	200	100,000	15,212	
220	TDA	-	-	-	-	-	-	-	
228	Transnet Extension	(136,095)	6,846,950	6,519,164	191,691	300	73,100	118,891	
240	CDBG	(15,454)	70,770	101,581	(46,265)	-	-	(46,265)	
241	CALTRANS	59,634	100	-	59,734	100	-	59,834	
243	SEEG/EEM	693	-	693	-	-	-	-	
244	TEA21/ISTEA	(128,296)	-	-	(128,296)	-	-	(128,296)	

CITY OF SOLANA BEACH FY 2012-2013 AND 2013-2014 BUDGET - FUND BALANCE

FUND #	FUND NAME	FISCAL YEAR 2012-2013			FISCAL YEAR 2013-2014			
		07/01/12 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/13 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/14 FUND BALANCE
245	TEA	(40,674)	-	-	(40,674)	-	-	(40,674)
246	Miscellaneous Grants	25,598	-	19,500	6,098	136,000	136,000	6,098
250	Coastal Business/Visitors TOT	214,295	91,500	34,500	271,295	86,900	45,500	312,695
255	Camp Programs	-	98,000	104,500	(6,500)	250,000	262,100	(18,600)
263	Housing	426,564	1,400	-	427,964	1,400	-	429,364
264	City/RDA Low/Moderate Housing	-	-	-	-	-	-	-
265	Affordable Housing Grant	727,581	2,200	-	729,781	2,100	-	731,881
270	Public Safety Special Revenue	39,538	172,210	26,409	185,339	19,500	24,000	180,839
TOTAL SPECIAL REVENUE FUNDS		4,789,920	9,120,404	9,838,744	4,071,580	2,119,600	2,362,300	3,828,880
DEBT SERVICE FUNDS (Non-Major Funds)								
317	Public Facilities	36,710	117,700	154,349	61	154,300	154,300	61
320	Capital Leases	2,610	225,400	199,944	28,066	70,400	70,400	28,066
TOTAL DEBT SERVICE FUNDS		39,320	343,100	354,293	28,127	224,700	224,700	28,127
CAPITAL PROJECTS FUNDS (Non-Major Funds)								
420	Public Improvement Grant	643,255	-	-	643,255	-	-	643,255
450	Sand Replenishment TOT	376,829	179,200	159,797	396,232	174,200	100,400	470,032
459	Miscellaneous Capital Projects	449,019	572,085	979,761	41,343	309,000	350,000	343
47X	Assessment Districts	205,752	800	-	206,552	1,200	-	207,752
TOTAL CAPITAL PROJECTS FUNDS		1,674,855	752,085	1,139,558	1,287,382	484,400	450,400	1,321,382
PROPRIETARY FUNDS (Major Fund)								
509	Sanitation							
	Undesignated Fund Balance	24,794,121	4,735,570	4,946,471	24,583,220	6,708,600	6,891,700	24,400,120
TOTAL PROPRIETARY FUNDS		24,794,121	4,735,570	4,946,471	24,583,220	6,708,600	6,891,700	24,400,120
SUCCESSOR AGENCY								
65X	Successor Agency							
	Net Assets (not including Long-Term Debt)	213,733	451,016	566,000	98,749	550,000	566,000	82,749
TOTAL PRIVATE PURPOSE TRUST FUND		213,733	451,016	566,000	98,749	550,000	566,000	82,749
TOTAL FUND BALANCE - ALL FUNDS		38,842,736	31,485,872	31,769,696	38,558,912	26,116,100	25,862,700	38,812,312

REVENUE SUMMARY BY FUND

FUND	DESCRIPTION	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED BUDGET
001	GENERAL FUND	13,695,739	14,109,723	14,069,100	14,496,901	14,260,600
120	RISK MANAGEMENT/INSURANCE	352,924	382,075	324,900	341,272	535,000
125	WORKER'S COMPENSATION INS	452,149	271,615	461,100	488,124	461,500
135	ASSET REPLACEMENT	361,610	294,944	319,900	316,900	316,900
150	PERS SIDE FUND	-	426,648	440,500	440,500	454,800
202	GAS TAX	353,189	436,940	362,900	423,000	407,600
203	MID 33 HIGHWAY 101	97,714	98,912	95,800	95,900	95,800
204	MID 9C SANTA FE HILLS	251,174	253,933	258,600	258,600	258,600
205	MID 9E ISLA VERDE	6,437	5,982	6,000	6,000	6,000
207	MID 9H SAN ELIJO #2	92,555	93,129	90,900	91,050	90,900
208	CRT MAINTENANCE DISTRICT	68,677	69,509	70,200	70,200	71,600
211	STREET LIGHT DISTRICT	424,912	709,552	424,600	424,600	424,600
212	PROPOSITION A/TRANSNET NM	-	596	-	-	-
213	DEVELOPER PASS-THRU	137,752	47,579	100,000	21,000	100,000
214	FIRE MITIGATION FEES	4,068	3,077	3,100	2,500	3,000
215	BOATING & WATERWAYS	83	-	145,000	340,624	165,000
217	CLEEP GRANT	-	-	-	-	-
218	TRANSNET MOTORIZED	26,313	2,028	3,600	3,600	-
219	COPS	99,859	214,812	200	100,200	200
220	TDA	-	25,000	-	-	-
228	TRANSNET II	114	3,623	6,847,100	6,846,950	300
240	CDBG	24,268	63,337	131,000	70,770	-
241	CALTRANS	211	(2)	100	100	100
243	SEEG/EEM	-	-	-	-	-
244	TEA21/ISTEA	-	-	-	-	-
245	TEA	-	-	-	-	-
246	MISCELLANEOUS GRANT FUND	96	19,508	19,500	-	136,000
250	COASTAL BUSINESS/VISTORS	79,389	90,615	81,400	91,500	86,900
255	CAMP PROGRAMS	-	-	-	98,000	250,000
263	HOUSING	1,991	1,371	1,400	1,400	1,400
264	CITY/RDA LOW_MODERATE HOUSING	159,189	92,902	-	-	-
265	AFFORDABLE HOUSING GRANT	-	747,675	-	2,200	2,100
270	PUBLIC SAFETY SPECIAL REVENUES	54,212	81,432	19,500	172,210	19,500
317	PUBLIC FACILITIES	327,210	1,585,622	117,700	117,700	154,300
320	CAPITAL LEASE	154,400	154,400	225,400	225,400	70,400
362	SA/RDA DEBT SERVICE	633,147	371,340	-	-	-
416	SA/RDA CAPITAL PROJECTS	156,958	643,610	-	-	-
420	PUBLIC IMPROVEMENT GRANT	-	648,309	-	-	-
450	SAND REPLENISHMENT/RETENTION CIP	151,969	173,213	163,200	179,200	174,200
459	MISC. CAPITAL PROJECTS	480,225	899,207	552,200	572,085	309,000
47X	ASSESSMENT DISTRICTS CIP	1,276	679	800	800	1,200
509	SANITATION	4,566,461	4,938,839	4,704,100	4,735,570	6,708,600
65X	SUCCESSOR AGENCY	-	88,034	1,600	451,016	550,000
TOTAL CITY & RDA FUNDS		<u>23,216,271</u>	<u>28,049,768</u>	<u>30,041,400</u>	<u>31,485,872</u>	<u>26,116,100</u>

REVENUES BY MAJOR CATEGORIES AND SOURCES

	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
			BUDGET		BUDGET
GENERAL FUND (Major Fund)					
Tax Revenues					
Property Taxes - Current	5,234,499	5,368,463	5,414,200	5,699,700	5,754,400
Property Taxes - Delinquent	67,766	15,544	100,000	60,400	80,000
Total Property Taxes	5,302,265	5,384,007	5,514,200	5,760,100	5,834,400
Sales and Use Tax	2,101,453	2,264,157	2,174,600	2,235,474	2,130,400
Sales Tax (County)	711,774	699,350	725,400	729,568	701,900
Transient Occupancy Tax - Hotels	609,079	711,635	630,000	740,000	710,000
TOT - Short-term Vacation Rentals	143,875	148,647	180,000	150,000	155,000
Franchise Fees	663,659	685,336	688,000	702,700	708,000
Property Transfer Tax	91,304	108,684	90,000	145,000	120,000
Street Sweeping	43,407	44,057	43,000	43,000	45,000
Hazardous Household Waste	27,731	28,618	24,000	29,100	29,000
Fire Benefit Fees	468,659	439,948	460,000	460,000	460,000
Solid Waste Fee NPDES	240,681	247,628	240,000	247,000	247,000
RDA Pass Thru Payments	27,120	28,526	-	46,731	30,000
Total Taxes and Fees Revenues	10,431,007	10,790,592	10,769,200	11,288,673	11,170,700
Licenses and Permits					
Business Registration	69,389	136,063	200,000	140,300	145,000
Building/Plumbing/Electrical/ Permits	198,125	225,099	245,500	177,740	195,500
Animal Licenses	22,016	19,793	20,000	20,000	21,000
Other Special Permits	33,561	39,384	29,500	40,650	37,000
Total Licenses and Permits	323,091	420,339	495,000	378,690	398,500
Fines and Penalties					
CVC Fines	52,753	42,092	50,000	41,900	50,000
Admin Citations	1,750	1,400	2,000	1,190	1,500
Parking Citations	107,378	91,690	96,000	81,400	90,000
Red Light Citations	221,576	204,874	190,000	200,300	200,000
False Alarm Fines	1,938	2,080	2,300	2,800	2,300
Total Fines and Penalties	385,395	342,135	340,300	327,590	343,800
Use of Money and Property					
Investment Interest Earnings	45,115	22,912	40,000	30,100	35,000
Property Rental	63,822	50,876	52,000	46,813	52,000
Total Investments and Rentals	108,937	73,788	92,000	76,913	87,000
Intergovernmental Revenues					
Motor Vehicle in-Lieu	1,185,292	1,153,394	1,170,000	1,208,400	1,226,000
State Homeowners Exemption (HOE)	51,658	52,084	48,000	53,000	53,000
Off Track Betting (OTB)	57,794	51,597	50,000	49,500	50,000
Fire Revenue from Other Agencies	124,686	173,168	170,500	170,500	170,500
Miscellaneous	22,680	26,888	20,000	20,500	20,000
Total Intergovernmental Revenues	1,442,110	1,457,131	1,458,500	1,501,900	1,519,500

REVENUES BY MAJOR CATEGORIES AND SOURCES

	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
			BUDGET		BUDGET
Service Charges					
Planning and Zoning	149,721	165,445	150,000	165,000	150,000
Building/Plan Check Fees	136,994	146,579	150,000	130,000	150,000
Public Facilities Fees	23,223	51,257	20,000	40,400	20,000
Engineering Fees	109,625	85,976	75,000	92,390	75,000
Ramp Fees	-	-	5,000	-	5,000
Fire Plan Check Fees	47,806	66,174	70,000	57,445	70,000
Recreation Fees	35,819	30,331	32,000	32,000	2,000
Park Fees	-	655	-	-	-
Total Service Charges	503,188	546,416	502,000	517,235	472,000
Other Revenues					
Junior Lifeguard Program	100,309	228,971	199,600	118,800	-
Special Contributions	25,564	10,300	12,500	-	12,500
Miscellaneous Revenues	85,260	84,633	60,000	147,100	110,000
Administration Charges	153,771	155,419	140,000	140,000	146,600
Total Other Revenues	364,904	479,322	412,100	405,900	269,100
Subtotal General Fund	13,558,632	14,109,723	14,069,100	14,496,901	14,260,600
Risk Management Insurance					
Investment Interest Earnings	3,226	713	2,500	1,400	2,500
Miscellaneous	22,798	25,362	2,500	19,972	2,500
Departmental Charges	326,900	356,000	319,900	319,900	530,000
Total Risk Management	352,924	382,075	324,900	341,272	535,000
Workers' Compensation Insurance					
Investment Interest Earnings	2,693	615	1,500	700	1,500
Miscellaneous	77,556	-	-	27,824	-
Departmental Charges	371,900	271,000	459,600	459,600	460,000
Total Worker's Compensation	452,149	271,615	461,100	488,124	461,500
Asset Replacement					
Investment Interest Earnings	9,607	5,844	9,000	6,000	6,000
Miscellaneous Revenues	49,403	-	-	-	-
Departmental Charges	302,600	289,100	310,900	310,900	310,900
Total Asset Replacement	361,610	294,944	319,900	316,900	316,900
PERS Side Fund					
Departmental Charges	-	426,648	440,500	440,500	454,800
TOTAL GENERAL FUND	14,725,315	15,485,005	15,615,500	16,083,697	16,028,800

REVENUES BY MAJOR CATEGORIES AND SOURCES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
SPECIAL REVENUE FUNDS (Minor Funds)					
State Gas Tax Fund					
Investment Interest Earnings	2,511	2,390	1,800	28,000	1,800
State Gas Taxes	330,288	434,549	361,100	395,000	405,800
Total State Gas Tax Fund	332,799	436,940	362,900	423,000	407,600
MID 33 Highway 101					
Property Tax	83,626	84,985	83,000	83,000	83,000
Benefit Fees	12,460	12,305	11,500	11,500	11,500
State HOE	815	823	600	600	600
Investment Interest Earnings	812	800	700	800	700
Total MID 33 Highway 101	97,714	98,912	95,800	95,900	95,800
MID 9C Santa Fe Hills					
Property Tax	154,265	156,516	162,000	162,000	162,000
Benefit Fees	95,334	95,842	95,000	95,000	95,000
State HOE	1,501	1,512	1,500	1,500	1,500
Investment Interest Earnings	74	63	100	100	100
Total MID 9C Santa Fe Hills	251,174	253,933	258,600	258,600	258,600
MID 9E Isla Verde					
Benefit Fees	6,434	5,980	6,000	6,000	6,000
Investment Interest Earnings	3	1	-	-	-
Total MID 9E Isla Verde	6,437	5,982	6,000	6,000	6,000
MID 9H San Elijo #2					
Property Tax	57,586	58,585	56,200	56,200	56,200
Benefit Fees	34,170	33,924	34,200	34,200	34,200
State HOE	561	556	400	400	400
Investment Interest Earnings	238	64	100	250	100
Total MID 9H San Elijo #2	92,555	93,129	90,900	91,050	90,900
Coastal Rail Trail Maintenance District					
Benefit Fees	68,636	69,455	70,200	70,200	71,600
Investment Interest Earnings	41	54	-	-	-
Total CRT Maintenance District	68,677	69,509	70,200	70,200	71,600
Street Light District					
Property Tax	336,209	340,683	338,900	338,900	338,900
Benefit Fees	78,814	78,790	76,700	76,700	76,700
State HOE	3,289	3,309	3,200	3,200	3,200
Investment Interest Earnings	6,600	4,983	5,800	5,800	5,800
Proceeds from Long Term Debt	-	281,788	-	-	-
Total Street Light District	424,912	709,552	424,600	424,600	424,600
Developer Pass-Thru					
Charges for Services	137,752	47,579	100,000	21,000	100,000
Fire Mitigation Fees					
Investment Interest Earnings	210	-	100	-	-
Charges for Services	3,858	3,077	3,000	2,500	3,000
Total Fire Mitigation Fees	4,068	3,077	3,100	2,500	3,000
Department of Boating & Waterways					
Investment Interest Earnings	83	-	-	-	-
Intergovernmental	-	-	145,000	340,624	165,000
Total Dept. of Boating & Waterways	83	-	145,000	340,624	165,000
Transnet - Motorized					
Intergovernmental	21,001	-	-	-	-
Investment Interest Earnings	5,312	2,028	3,600	3,600	-
Total Transnet - Motorized	26,313	2,028	3,600	3,600	-

REVENUES BY MAJOR CATEGORIES AND SOURCES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
COPS					
Intergovernmental	99,757	214,693	-	100,000	-
Investment Interest Earnings	101	120	200	200	200
Total COPS	<u>99,859</u>	<u>214,812</u>	<u>200</u>	<u>100,200</u>	<u>200</u>
TDA					
Intergovernmental	-	25,000	-	-	-
Transnet Extension					
Intergovernmental	-	3,623	1,346,800	1,346,800	-
Proceeds from Long Term Debt	-	-	5,500,000	5,500,000	-
Investment Interest Earnings	114	-	300	150	300
Total Transnet II	<u>114</u>	<u>3,623</u>	<u>6,847,100</u>	<u>6,846,950</u>	<u>300</u>
CDBG					
Intergovernmental	24,268	63,337	131,000	70,770	-
CALTRANS					
Investment Interest Earnings	211	(2)	100	100	100
Miscellaneous Grants					
Investment Interest Earnings	96	-	-	-	-
Intergovernmental	-	19,508	19,500	-	136,000
Total Miscellaneous Grants	<u>96</u>	<u>19,508</u>	<u>19,500</u>	<u>-</u>	<u>136,000</u>
Coastal Business/Visitors TOT					
Transient Occupancy Tax - Hotels	60,908	71,163	63,000	74,000	71,000
TOT - Short-term Vacation Rentals	14,388	14,940	18,000	15,000	15,500
Investment Interest Earnings	594	512	400	500	400
Miscellaneous	3,500	4,000	-	2,000	-
Total Coastal Business/Visitors	<u>79,389</u>	<u>90,615</u>	<u>81,400</u>	<u>91,500</u>	<u>86,900</u>
Camp Programs					
Junior Lifeguard Program	-	-	-	98,000	220,000
Recreation Camps	-	-	-	-	30,000
Total Camp Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,000</u>	<u>250,000</u>
Housing					
Investment Interest Earnings	1,991	1,371	1,400	1,400	1,400
City/RDA Low_Moderate Housing					
Tax Increment	157,584	92,787	-	-	-
Investment Interest Earnings	1,605	115	-	-	-
Total RDA Low/Moderate Housing	<u>159,189</u>	<u>92,902</u>	<u>-</u>	<u>-</u>	<u>-</u>
Affordable Housing Grant Fund					
Investment Interest Earnings	-	854	-	2,200	2,100
Public Safety Special Revenues					
CSA 17	49,065	78,590	19,500	19,500	19,500
Intergovernmental	-	-	-	151,360	-
Miscellaneous	5,147	2,842	-	1,350	-
	<u>54,212</u>	<u>81,432</u>	<u>19,500</u>	<u>172,210</u>	<u>19,500</u>
TOTAL SPECIAL REVENUE FUNDS	<u>1,861,813</u>	<u>2,314,092</u>	<u>8,660,900</u>	<u>9,120,404</u>	<u>2,119,600</u>
DEBT SERVICE FUNDS (Minor Funds)					
Public Facilities					
Other Financing Sources	-	1,393,100	-	-	-
Investment Interest Earnings	8,210	4,122	-	-	-
	<u>8,210</u>	<u>1,397,222</u>	<u>-</u>	<u>-</u>	<u>-</u>
RDA Debt Service					
Investment Interest Earnings	2,810	193	-	-	-
Tax Increment	630,338	371,147	-	-	-
Total RDA Debt Service	<u>633,147</u>	<u>371,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEBT SERVICE FUNDS	<u>641,358</u>	<u>1,768,562</u>	<u>-</u>	<u>-</u>	<u>-</u>

REVENUES BY MAJOR CATEGORIES AND SOURCES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
CAPITAL PROJECTS FUNDS (Minor Funds)					
Redevelopment Capital Projects					
Investment Interest Earnings	95	427	-	-	-
Sand Replenishment TOT					
Transient Occupancy Tax - Hotels	121,816	142,327	126,000	148,000	142,000
TOT - Short-term Vacation Rentals	28,775	29,880	36,000	30,000	31,000
Investment Interest Earnings	1,379	1,006	1,200	1,200	1,200
Total Sand Replenishment	151,969	173,213	163,200	179,200	174,200
Miscellaneous Capital Projects					
Intergovernmental	-	70,365	-	-	-
Investment Interest Earnings	3,254	1,479	1,500	2,020	2,000
Miscellaneous	389,735	111,195	359,100	378,465	100,000
Proceeds from Long Term Debt	-	536,908	-	-	-
Total Misc. Capital Projects	392,989	719,947	360,600	380,485	102,000
Assessment Districts					
Investment Interest Earnings	1,276	679	800	800	1,200
TOTAL CAPITAL PROJECTS FUNDS	546,329	894,265	524,600	560,485	277,400
PROPRIETARY FUNDS (Major Fund)					
Sanitation					
Service Charges	4,501,364	4,517,004	4,584,300	4,584,300	4,698,900
Investment Interest Earnings/Rentals	51,294	152,478	106,000	104,800	95,900
Miscellaneous	13,803	269,358	13,800	46,470	13,800
Proceeds from Long Term Debt	-	-	-	-	1,900,000
Total Sanitation	4,566,461	4,938,839	4,704,100	4,735,570	6,708,600
TOTAL PROPRIETARY FUNDS	4,566,461	4,938,839	4,704,100	4,735,570	6,708,600
TOTAL - CITY FUNDS	22,341,275	25,400,763	29,505,100	30,500,156	25,134,400
SUCCESSOR AGENCY					
Successor Agency	-	88,034	1,600	451,016	550,000
OTHER SOURCES OF FUNDS					
Transfers In					
General Fund					
Designated for Low/Mod Housing	137,107	-	-	-	-
Special Revenue Funds:					
Transnet/Proposition A	-	596	-	-	-
Affordable Housing Grant	-	746,821	-	-	-
Gas Tax	20,390	-	-	-	-
Debt Service Funds:					
Public Facilities	319,000	188,400	117,700	117,700	154,300
Capital Lease	154,400	154,400	225,400	225,400	70,400
Capital Projects Funds:					
Miscellaneous Capital Projects	87,236	179,260	191,600	191,600	207,000
Public Improvement Grant	-	648,309	-	-	-
RDA Capital Projects	156,863	643,184	-	-	-
Total Transfers In	874,996	2,560,970	534,700	534,700	431,700
TOTAL OTHER SOURCES OF FUNDS	874,996	2,560,970	534,700	534,700	431,700
GRAND TOTAL REVENUES	23,216,271	28,049,768	30,041,400	31,485,872	26,116,100

EXPENDITURE SUMMARY BY FUND

FUND	DESCRIPTION	2010-2011	2011-2012	2012-2013	2012-2013	2013-2014
		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED BUDGET
001	GENERAL FUND	13,927,843	13,584,318	13,945,600	13,529,863	14,212,300
120	RISK MANAGEMENT/INSURANCE	241,330	426,852	385,100	441,560	511,400
125	WORKER'S COMPENSATION INS	269,174	394,797	282,500	421,513	382,900
135	ASSET REPLACEMENT	185,635	207,124	401,700	465,594	203,800
150	PERS SIDE FUND	3,132,587	74,399	66,100	66,100	57,200
202	GAS TAX	193,979	3,838	462,500	599,905	552,500
203	MID 33 HIGHWAY 101	47,574	45,739	47,600	38,453	70,300
204	MID 9C SANTA FE HILLS	304,188	251,226	254,000	258,155	252,000
205	MID 9E ISLA VERDE	5,899	5,899	6,000	5,900	5,900
207	MID 9H SAN ELIJO #2	83,641	83,675	83,100	83,100	83,100
208	CRT MAINTENANCE DISTRICT	56,317	73,224	70,200	70,200	70,200
211	STREET LIGHT DISTRICT	234,255	464,145	556,300	1,212,226	343,800
212	TRANSNET NM/PROPOSITION A	-	596	-	-	-
213	DEVELOPER PASS-THRU	54,409	40,491	100,000	73,372	100,000
214	FIRE MITIGATION FEES	8,257	10,055	15,000	15,000	15,000
215	BOATING & WATERWAYS	34,625	147,565	120,000	214,455	228,800
218	TRANSNET MOTORIZED	244,522	599,488	353,000	361,631	-
219	COPS	99,982	100,000	100,000	100,000	100,000
220	TDA	25,010	-	-	-	-
228	TRANSNET EXTENSION	68,217	118,151	6,304,800	6,519,164	73,100
240	CDBG	87,605	-	131,000	101,581	-
241	CALTRANS	-	-	-	-	-
243	SEEG/EEM	-	-	-	693	-
244	TEA21/ISTEA	-	-	-	-	-
245	TEA	-	-	-	-	-
246	MISCELLANEOUS GRANT FUND	88,621	1,936	19,500	19,500	136,000
250	COASTAL BUSINESS/VISTORS	39,883	36,733	34,500	34,500	45,500
255	CAMP PROGRAMS	-	-	-	104,500	262,100
263	HOUSING	51,379	-	-	-	-
264	CITY/RDA LOW/MODERATE HOUSING	237,715	683,466	-	-	-
265	AFFORDABLE HOUSING GRANT	-	20,094	-	-	-
270	PUBLIC SAFETY SPECIAL REVENUE	-	54,252	19,500	26,409	24,000
317	PUBLIC FACILITIES	322,891	1,740,127	154,400	154,349	154,300
320	CAPITAL LEASE	154,325	154,325	225,400	199,944	70,400
362	SA/RDA DEBT SERVICE	672,408	731,010	-	-	-
416	SA/RDA CAPITAL PROJECTS	279,908	107,765	-	-	-
420	PUBLIC IMPROVEMENT GRANT	-	653,729	-	-	-
450	SAND REPLENISHMENT TOT - CIP	118,503	133,852	110,400	159,797	100,400
459	MISC. CAPITAL PROJECTS	612,080	1,148,963	762,100	979,761	350,000
47X	ASSESSMENT DISTRICTS CIP	-	-	-	-	-
509	SANITATION	4,687,475	10,390,347	6,029,600	4,946,471	6,891,700
65X	SUCCESSOR AGENCY	-	227,113	492,100	566,000	566,000
TOTAL CITY & RDA FUNDS		26,570,235	32,715,293	31,532,000	31,769,696	25,862,700

EXPENDITURES & OTHER FINANCING USES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
GENERAL FUND (Major Fund)					
General Government					
City Council	218,108	212,468	225,200	228,719	220,900
City Clerk	306,935	297,174	295,500	311,822	308,400
City Attorney	500,504	378,292	525,100	473,670	525,800
City Manager	394,429	282,763	323,000	287,864	293,100
Finance	725,970	703,425	620,400	630,436	825,500
Non-Departmental	35,256	24,926	25,700	31,315	30,200
Human Resources	279,429	254,647	254,900	246,650	290,400
Information Services	296,494	291,487	312,900	305,354	314,100
Total General Government	2,757,127	2,445,183	2,582,700	2,515,830	2,808,400
Community Development					
Planning	707,964	540,241	556,000	527,050	571,400
Building Services	292,761	339,064	285,600	283,900	301,000
Total Community Development	1,000,724	879,305	841,600	810,950	872,400
Public Safety					
Law Enforcement	2,912,712	2,994,108	3,077,200	2,996,027	3,281,700
Fire Department	3,619,224	3,849,589	4,052,800	3,975,707	3,950,800
Animal Regulation	83,705	89,506	94,500	94,620	104,200
Code/Parking Enforcement	225,370	208,226	231,100	229,876	233,100
Emergency Preparedness	17,954	22,424	25,600	21,181	25,600
Marine Safety	684,878	664,229	697,900	700,679	714,900
Junior Lifeguards	185,905	187,654	197,700	100,844	-
Shoreline Protection	43,039	39,360	43,500	43,500	32,100
Total Public Safety	7,772,787	8,055,096	8,420,300	8,162,434	8,342,400
Public Works					
Engineering	451,068	303,097	303,700	274,468	305,200
Storm Water Management	226,386	253,161	251,200	248,301	276,600
Street Maintenance	385,253	308,781	344,400	337,853	384,200
Traffic Safety	158,619	134,461	128,300	128,300	118,100
Street Sweeping	41,180	38,387	40,900	40,900	45,500
Park Maintenance	310,175	277,550	290,800	291,522	324,600
Public Facilities	118,194	129,371	150,500	150,500	144,000
Total Public Works	1,690,876	1,444,808	1,509,800	1,471,844	1,598,200
Community Services					
Community Services	125,476	99,298	105,900	104,907	94,000
Recreation	154,227	155,861	176,000	154,598	135,600
Total Community Services	279,703	255,160	281,900	259,505	229,600
Subtotal General Fund					
	13,501,217	13,079,551	13,636,300	13,220,563	13,851,000
Risk Management Insurance	241,330	426,852	385,100	441,560	511,400
Workers' Compensation Insurance	269,174	394,797	282,500	421,513	382,900
Asset Replacement	31,235	52,724	247,300	311,194	203,800
PERS Side Fund	3,132,587	74,399	66,100	66,100	57,200
TOTAL GENERAL FUND	17,175,543	14,028,322	14,617,300	14,460,930	15,006,300

EXPENDITURES & OTHER FINANCING USES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
SPECIAL REVENUE FUNDS (Minor Funds)					
State Gas Tax Fund					
Public Works	-	-	-	42,000	52,500
Capital Projects	193,979	3,838	462,500	557,905	500,000
Total State Gas Tax Fund	193,979	3,838	462,500	599,905	552,500
Special Districts					
MID 33 Highway 101	47,574	45,739	47,600	38,453	70,300
MID 9C Santa Fe Hills	304,188	251,226	254,000	258,155	252,000
MID 9E Isla Verde	5,899	5,899	6,000	5,900	5,900
MID 9H San Elijo #2	83,641	83,675	83,100	83,100	83,100
Coastal Rail Trail Maint District	56,317	73,224	70,200	70,200	70,200
Street Light District					
Public Works	234,222	250,698	272,800	242,127	273,400
Capital Projects	33	213,447	212,500	899,099	-
Total Street Light District	234,255	464,145	485,300	1,141,226	273,400
Total Special Districts	731,873	923,908	946,200	1,597,034	754,900
Developer Pass-Thru	54,409	40,491	100,000	73,372	100,000
Fire Mitigation Fees	8,257	10,055	15,000	15,000	15,000
Dept of Boating & Waterways	34,625	147,565	120,000	214,455	228,800
Transnet - Motorized	244,522	599,488	353,000	361,631	-
COPS	99,982	100,000	100,000	100,000	100,000
TDA	25,010	-	-	-	-
Transet Extension	68,217	118,151	6,304,800	6,519,164	73,100
CDBG	87,605	-	131,000	101,581	-
SEEG/EEM	-	-	-	693	-
Miscellaneous Grants	88,621	1,936	19,500	19,500	136,000
Coastal Business/Visitors TOT	39,883	36,733	34,500	34,500	45,500
Camp Programs					
Junior Lifeguard Program	-	-	-	104,500	223,900
Recreation Camps	-	-	-	-	38,200
Total Camp Programs	-	-	-	104,500	262,100
Housing	51,379	-	-	-	-
RDA Low/Moderate Housing	100,608	73,752	-	-	-
Affordable Housing Grant	-	20,094	-	-	-
Public Safety Special Revenues	-	54,252	19,500	26,409	24,000
TOTAL SPECIAL REVENUE FUNDS	1,828,969	2,130,264	8,606,000	9,767,744	2,291,900
DEBT SERVICE FUNDS (Minor Funds)					
Public Facilities	322,891	1,740,127	154,400	154,349	154,300
Capital Lease	154,325	154,325	225,400	199,944	70,400
RDA Debt Service	515,545	87,826	-	-	-
TOTAL DEBT SERVICE FUNDS	992,761	1,982,278	379,800	354,293	224,700
CAPITAL PROJECTS FUNDS (Minor Funds)					
Redevelopment Capital Projects	279,908	107,765	-	-	-
Public Improvement Grant	-	5,420	-	-	-
Sand Replenishment TOT	118,503	133,852	110,400	159,797	100,400
Miscellaneous Capital Projects	612,080	1,148,963	762,100	979,761	350,000
Assessment Districts	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	1,010,491	1,396,000	872,500	1,139,558	450,400

EXPENDITURES & OTHER FINANCING USES

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED BUDGET	2012-2013 PROJECTED	2013-2014 ADOPTED BUDGET
PROPRIETARY FUND (Major Fund)					
Sanitation					
Maintenance	2,874,845	3,196,336	2,850,300	2,887,035	3,059,000
Debt Service	1,478,591	7,132,069	1,421,900	1,421,900	1,424,100
Improvements (San Elijo JPA)	164,729	-	392,400	394,814	428,600
Capital Projects	169,310	61,942	1,365,000	242,722	1,980,000
Total Sanitation	4,687,475	10,390,347	6,029,600	4,946,471	6,891,700
TOTAL PROPRIETARY FUNDS	4,687,475	10,390,347	6,029,600	4,946,471	6,891,700
TOTAL - CITY FUNDS	25,695,239	29,927,210	30,505,200	30,668,996	24,865,000
SUCCESSOR AGENCY					
Successor Agency	-	227,113	492,100	566,000	566,000
OTHER SOURCES OF FUNDS					
Transfers Out					
General Fund					
Undesignated					
Debt Service-Public Facilities	319,000	188,400	117,700	117,700	154,300
Miscellaneous Capital Projects	11,236	179,260	191,600	191,600	207,000
Gas Tax	20,390	-	-	-	-
Reserved for Public Facilities					
Miscellaneous Capital Projects	76,000	-	-	-	-
Designated					
Affordable Housing Grant Fund	-	137,107	-	-	-
Asset Replacement					
Capital Leases	154,400	154,400	154,400	154,400	-
Street Lighting					
Capital Leases	-	-	71,000	71,000	70,400
Transnet - Motorized					
Transnet Non-Motorized/Proposition A		596			
RDA Low/Moderate Housing					
General Fund					
Designated for Low/Mod Housing	137,107	-	-	-	-
Affordable Housing Grant Fund	-	609,714	-	-	-
RDA Debt Service					
Redevelopment Capital Projects	156,863	643,184			
RDA Capital Projects					
Public Improvement Grant		648,309			
Total Transfers Out	874,996	2,560,970	534,700	534,700	431,700
TOTAL OTHER USES OF FUNDS	874,996	2,560,970	534,700	534,700	431,700
TOTAL EXPENDITURES-ALL FUNDS	26,570,235	32,715,293	31,532,000	31,769,696	25,862,700

GRAPHS AND SUMMARIES

ALL FUNDS FISCAL YEAR 2013-2014

	General Fund (001)	Self- Insurance, Asset Replacement & PERS Side Fund (120, 125, 135, 150) Page B-20	Gas Tax (202)	Municipal Improvmnt Districts (203-205) (207,208) Page B-21	Successor Agency to the Solana Beach RDA 65X
<u>Resources</u>					
<u>Revenue</u>					
Property Tax	5,834,400	-	-	301,200	-
Sales Tax	2,832,300	-	-	-	-
Other Taxes and Fees	2,504,000	-	-	218,300	-
Licenses and Permits	398,500	-	-	-	-
Fines, Forfeits and Penalties	343,800	-	-	-	-
Use of Money and Property	87,000	10,000	1,800	900	-
Intergovernmental	1,519,500	-	405,800	2,500	-
Service Charges	472,000	-	-	-	-
Other Revenue	269,100	1,758,200	-	-	-
Tax Increment	-	-	-	-	550,000
Total Revenue	14,260,600	1,768,200	407,600	522,900	550,000
<u>Other Sources of Funds</u>					
Proceeds from Long-Term Debt	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Other Sources of Funds	-	-	-	-	-
Total 2013/14 Resources	14,260,600	1,768,200	407,600	522,900	550,000
07/01/13 Estimated Fund Balance					
	8,242,429	247,425	833,946	453,377	98,749
Total Resources	22,503,029	2,015,625	1,241,546	976,277	648,749
<u>Appropriations</u>					
<u>Operating Expenses</u>					
Salaries	4,443,200	35,000	-	12,600	141,800
Fringe Benefits	1,533,300	9,700	-	3,400	33,800
Materials, Supplies, Services	6,407,800	849,600	52,500	463,400	125,700
Capital, Debt Service & Charges	1,466,700	203,800	-	2,100	264,700
Total Operating Expenses	13,851,000	1,098,100	52,500	481,500	566,000
<u>Other Uses of Funds</u>					
Debt Service	-	57,200	-	-	-
Capital Improvements	-	-	500,000	-	-
Transfers Out	361,300	-	-	-	-
Total Other Uses of Funds	361,300	57,200	500,000	-	-
Total 2013/14 Use of Funds	14,212,300	1,155,300	552,500	481,500	566,000
Designated Reserves (Est.)	4,283,378	860,325	689,046	494,777	82,749
Undesignated Reserves (Est.)	4,007,351	-	-	-	-
Total Appropriations	22,503,029	2,015,625	1,241,546	976,277	648,749

Street Light District (211)	Special Revenue (212-270) Page B-24 to B-25	Debt Service (317/320) Page B-26	Capital Imprvmt (420-46X) Page B-23	Sanitation (509)	Total All Funds
338,900	-	-	-	-	6,474,500
-	-	-	-	-	2,832,300
76,700	86,500	-	173,000	-	3,058,500
-	-	-	-	-	398,500
-	-	-	-	-	343,800
5,800	4,500	-	4,400	95,900	210,300
3,200	320,500	-	-	-	2,251,500
-	353,000	-	-	4,698,900	5,523,900
-	-	-	100,000	13,800	2,141,100
-	-	-	-	-	550,000
424,600	764,500	-	277,400	4,808,600	23,784,400
-	-	-	-	1,900,000	1,900,000
-	-	224,700	207,000	-	431,700
-	-	224,700	207,000	1,900,000	2,331,700
424,600	764,500	224,700	484,400	6,708,600	26,116,100
958,384	1,825,873	28,127	1,287,382	24,583,220	38,558,912
1,382,984	2,590,373	252,827	1,771,782	31,291,820	64,675,012
72,400	-	-	-	265,600	4,970,600
19,400	-	-	-	70,100	1,669,700
170,200	531,600	2,000	-	2,480,500	11,083,300
11,400	15,000	-	-	671,400	2,635,100
273,400	546,600	2,000	-	3,487,600	20,358,700
-	-	222,700	-	1,424,100	1,704,000
-	437,900	-	450,400	1,980,000	3,368,300
70,400	-	-	-	-	431,700
70,400	437,900	222,700	450,400	3,404,100	5,504,000
343,800	984,500	224,700	450,400	6,891,700	25,862,700
1,039,184	1,605,873	28,127	1,321,382	24,400,120	34,804,961
-	-	-	-	-	4,007,351
1,382,984	2,590,373	252,827	1,771,782	31,291,820	64,675,012

GRAPHS AND SUMMARIES

Schedule IA - Reserves/Designations - General Fund - Fiscal Year 2013-2014

<u>Description</u>	<u>Estimated 07/01/13 Balances</u>	<u>Estimated 13/14 Revenues</u>	<u>Estimated 13/14 Transfers In</u>	<u>Estimated 13/14 Expenditures</u>	<u>Estimated 13/14 Transfers Out</u>	<u>Estimated 06/30/14 Balance</u>
Reserve for public facilities	124,782	20,000	-	-	-	144,782
Reserve for park fees	28,503	-	-	-	-	28,503
Reserve for community television production	12,417	27,000	-	(27,000)	-	12,417
Reserve for street sweeping	69,124	45,000	-	(45,500)	-	68,624
Reserve for in-lieu housing fees	100,786	-	-	-	-	100,786
Parks & Recreation	22,097	-	-	-	-	22,097
Public Arts	16,869	-	-	-	-	16,869
Total Reserves	374,578	92,000	-	(72,500)	-	394,078
Designated for contingencies	2,335,600 **	-	-	-	-	2,335,600
Designated for housing	1,499,500	-	-	-	-	1,499,500
Total Designations	3,835,100	-	-	-	-	3,835,100
Total Designated and Reserved	4,209,678	92,000	-	(72,500)	-	4,229,178
Total Undesignated	4,032,751	14,168,600	-	(13,778,500)	(361,300)	4,061,551
Totals	8,242,429	14,260,600	-	(13,851,000)	(361,300)	8,290,729

** City Financial Policy

GRAPHS AND SUMMARIES

Schedule IIA - Changes in Fund Balance - General Fund - Fiscal Year 2013-2014

<u>Description</u>	<u>Undesignated</u>	<u>Restricted Reserves</u>	<u>Designated</u>	<u>Total</u>	<u>Page Reference</u>
Estimated Fiscal 2013/14 Activity:					
Resources					
Estimated Revenues	14,168,600	92,000	-	14,260,600	B - 6
Expenditures					
Estimated Expenditures	(13,778,500)	(72,500)	-	(13,851,000)	B - 11
Resources less					
Operating Expenditures	390,100	19,500	-	409,600	
Operating Transfers Out To:					
Debt Service	(154,300)	-	-	(154,300)	B - 16
Subtotal - Net Activity					
Prior to Other Transfers	235,800	19,500	-	255,300	
Other Transfers:					
Transfers-In					
Reserve Transfers	-	-	-	-	
Transfers-Out					
Transfer to Worker Compensation	-	-	-	-	
Transfer to Capital Projects	(207,000)	-	-	(207,000)	B - 16
Reserve Transfers	-	-	-	-	
Total Other Transfers	(207,000)	-	-	(207,000)	
Change in Fund Balance	<u>28,800</u>	<u>19,500</u>	<u>-</u>	<u>48,300</u>	
				-	

	<u>Undesignated</u>	<u>Restricted Reserves</u>	<u>Designated</u>	<u>Total</u>
Estimated Beginning Fund Balance - 07/01/13	4,032,751	374,578	3,835,100	8,242,429
Net Fiscal 2013/14 Activity	28,800	19,500	-	48,300
Estimated Ending Fund Balance - 06/30/14	<u>4,061,551</u>	<u>394,078</u>	<u>3,835,100</u>	<u>8,290,729</u>

INTERFUND TRANSFERS

Fiscal Year 2013-2014

TRANSFER FROM	TRANSFER TO				TOTAL
	GENERAL FUND	PUBLIC FACILITIES	CAPITAL LEASES	MISC CAPITAL PROJECTS	
GENERAL FUND					-
UNDESIGNATED RESERVES		154,300		207,000	361,300
DESIGNATED RESERVES					-
ASSET REPLACEMENT					-
STREET LIGHTING			70,400		70,400
MISCELLANEOUS CAPITAL PROJECTS					-
TOTAL IN:	-	154,300	70,400	207,000	431,700

Transfers To:

317-4910	154,300
320-4910	70,400
459-4910	207,000
	<u>431,700</u>

Transfers From:

001-6810	361,300
135-6810	-
211-6810	70,400
	<u>431,700</u>

GRAPHS AND SUMMARIES

General Fund Operating Expenditures by Object Code

OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	3,773,535	3,420,354	3,547,300	3,403,261	3,631,800
6102	Part Time & Temporary Salaries	630,615	636,145	621,400	571,841	422,300
6103	Overtime	370,324	422,277	400,000	458,905	300,200
6104	Special Pay	91,206	129,059	87,300	56,044	88,900
6105	Temporary Non-Payroll	50,125	88,179	-	37,859	-
6205	Retirement	1,067,585	752,336	757,300	685,938	798,900
6210	Medicare	67,106	61,713	67,600	60,745	64,200
6211	Social Security	24,876	23,582	18,400	18,713	11,500
6220	Flex Credit Benefit	461,619	442,812	540,000	535,982	472,300
6245	Life Insurance	11,379	11,025	12,300	10,362	12,700
6260	Unemployment Insurance	23,460	18,279	15,000	12,320	20,000
6270	Retirees Health Insurance	96,149	101,879	110,000	108,136	135,000
6280	Auto Allowance	16,338	9,573	7,500	7,038	7,000
6285	Uniform Allowance	1,500	1,500	1,500	1,857	1,500
6290	Phone Allowance	7,112	5,349	5,500	4,707	5,200
6295	Rideshare	5,200	5,520	5,000	4,061	5,000
TOTAL		6,698,128	6,129,581	6,196,100	5,977,769	5,976,500
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	10,064	10,041	11,000	-	-
6315	Travel, Conferences & Meetings	32,466	31,819	41,000	31,464	15,700
6320	Training	3,160	9,012	12,700	10,600	10,900
6330	Membership and Dues	76,732	77,017	79,800	80,801	81,600
6340	Clothing and Personal Expenses	34,250	42,687	41,500	16,062	12,400
6341	Tuition Reimbursement	5,454	4,868	4,000	4,000	4,000
6350	Pre-Employment	6,863	8,145	2,900	5,300	2,900
6351	Recruitments	270	1,917	300	2,200	300
6415	Election Supplies	842	801	10,500	15,500	800
6416	Office Supplies	9,292	7,267	8,200	7,297	7,200
6417	Postage	6,510	5,088	8,950	8,500	8,700
6418	Books, Subscriptions & Printing	34,270	19,073	29,850	21,159	26,800
6419	Minor Equipment	26,188	29,492	29,400	20,671	17,400
6420	Departmental Special Supplies	76,884	72,156	96,400	92,131	87,600
6421	Small Tools	-	16	600	600	600
6427	Vehicle Operating Supplies	50,972	50,496	58,100	56,900	54,600
6428	Vehicle Maintenance	47,360	82,792	60,200	59,482	59,100
6522	Advertising	4,812	6,258	9,200	6,099	8,600
6523	Communications	42,557	42,030	49,800	51,329	50,200
6524	Utilities - Electric	87,338	104,786	82,300	82,300	82,800
6525	Rents and Leases	27,295	24,321	28,450	20,855	20,300
6526	Maint. of Buildings & Grounds	130,278	139,704	165,500	165,000	172,900
6527	Utilities - Other	32,466	39,005	34,000	37,750	40,500
6529	Mileage	2,500	1,604	4,000	3,123	3,700
6530	Professional Services	4,754,057	4,618,159	4,814,400	4,717,511	5,087,500
6531	Maint. & Operation of Equipment	70,301	57,024	65,800	61,050	61,300
6532	Contribution to Other Agencies	69,922	57,851	60,800	60,567	62,700
6535	Community Television Production	33,033	30,983	36,200	36,200	38,200
6537	Summer Day Camp	5,958	6,790	7,000	-	-
6538	Special Events	38,160	19,197	22,050	22,623	11,100
6539	Contingency	4,284	7,927	31,800	31,800	31,800
6570	Other Charges	176,344	173,116	185,000	176,200	345,600
TOTAL		5,900,881	5,781,444	6,091,700	5,905,074	6,407,800
CAPITAL, DEBT SVC & CHRGS						
6630	Improvements	18,330	4,800	-	-	-
6640	Equipment	18,899	2,349	-	-	-
6720	Debt Service	24,479	-	-	-	-
6910	Claims Liability Charges	181,300	206,600	177,700	177,700	297,400
6920	Worker's Comp Charges	356,600	260,400	439,600	439,600	432,800
6930	Asset Replacement Chrgs	302,600	289,100	310,900	310,900	310,900
6940	PERS Side Fund Charges	-	405,277	420,300	409,520	425,600
TOTAL		902,207	1,168,526	1,348,500	1,337,720	1,466,700
ACTIVITY TOTALS		13,501,244	13,079,551	13,636,300	13,220,563	13,851,000

GRAPHS AND SUMMARIES

Insurance and Asset Replacement Funds

<u>Description</u>	Fund 120	Fund 125	Fund 135	Fund 150	Total
	Risk Management	Worker's Compensation	Asset Replacement	PERS Side Fund	
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
Revenue:	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>
Interest	2,500	1,500	6,000	-	10,000
Miscellaneous	2,500	-	-	-	2,500
Departmental Charges	530,000	460,000	310,900	454,800	1,755,700
Total Revenue	535,000	461,500	316,900	454,800	1,768,200
Other Sources of Funds					
Transfers In	-	-	-	-	-
Total Other Sources of Funds	-	-	-	-	-
Total Source of Funds	535,000	461,500	316,900	454,800	1,768,200
Estimated Fund Balance	475,259	425,505	1,752,599	(2,405,938)	247,425
Total Resources	<u>1,010,259</u>	<u>887,005</u>	<u>2,069,499</u>	<u>(1,951,138)</u>	<u>2,015,625</u>
Expenditures					
Salaries	24,100	10,900	-	-	35,000
Fringe	6,600	3,100	-	-	9,700
Insurance and Surety Bonds	240,200	131,900	-	-	372,100
Professional Services	60,500	37,000	-	-	97,500
Damage Claims	180,000	200,000	-	-	380,000
Capital Outlay	-	-	203,800	-	203,800
Total Expenditures	511,400	382,900	203,800	-	1,098,100
Other Uses of Funds					
Transfers Out	-	-	-	-	-
Payment to Sanitation Fund	-	-	-	57,200	57,200
Total Other Uses of Funds	-	-	-	57,200	57,200
Total Use of Funds	511,400	382,900	203,800	57,200	1,155,300
Estimated Fund Balance at Fiscal Year End	498,859	504,105	1,865,699	(2,008,338)	860,325
Total Uses	<u>1,010,259</u>	<u>887,005</u>	<u>2,069,499</u>	<u>(1,951,138)</u>	<u>2,015,625</u>

GRAPHS AND SUMMARIES

Municipal Improvement Districts

<u>Description</u>	Fund 203	Fund 204	Fund 205	Fund 207	Fund 208	Total
	Hwy 101 Railroad	Santa Fe Hills	Isla Verde	San Elijo Hills II	Coastal Rail Trail Maint District	
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
Revenue:	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2013-2014</u>
Property Tax	83,000	162,000	-	56,200	-	301,200
Benefit Fees	11,500	95,000	6,000	34,200	71,600	218,300
State HOE	600	1,500	-	400	-	2,500
Interest Earnings	700	100	-	100	-	900
Total Revenue	95,800	258,600	6,000	90,900	71,600	522,900
Estimated Fund Balance	323,104	(5,571)	3,220	99,138	33,486	453,377
Total Resources	418,904	253,029	9,220	190,038	105,086	976,277
Expenditures						
Salaries	12,600	-	-	-	-	12,600
Fringe Benefits	3,400	-	-	-	-	3,400
Materials, Supplies, Services	52,200	252,000	5,900	83,100	70,200	463,400
Capital, Debt Service & Charges	2,100	-	-	-	-	2,100
Total Expenditures	70,300	252,000	5,900	83,100	70,200	481,500
Estimated Fund Balance at Fiscal Year End	348,604	1,029	3,320	106,938	34,886	494,777
Total Uses	418,904	253,029	9,220	190,038	105,086	976,277



GRAPHS AND SUMMARIES

Capital Improvement Projects (CIP)

<u>Description</u>	Fund 420	Fund 450	Fund 459	Fund 47X	Total
	Public Improvement Grant	TOT Sand Replenishment	Miscellaneous Capital Projects	Assessment Districts	
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
Revenue:	2013-2014	2013-2014	2013-2014	2013-2014	2013-2014
Other Taxes and Fees	-	173,000	-	-	173,000
Interest Earnings	-	1,200	2,000	1,200	4,400
Other Revenue	-	-	100,000	-	100,000
Total Revenue	-	174,200	102,000	1,200	277,400
<u>Other Sources of Funds</u>					
Transfers In	-	-	207,000	-	207,000
Total Other Sources of Funds	-	-	207,000	-	207,000
Total Source of Funds	-	174,200	309,000	1,200	484,400
Estimated Fund Balance	643,255	396,232	41,343	206,552	1,287,382
Total Resources	<u>643,255</u>	<u>570,432</u>	<u>350,343</u>	<u>207,752</u>	<u>1,771,782</u>
<u>Expenditures</u>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Materials, Supplies, Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
<u>Other Uses of Funds</u>					
Debt Service	-	-	-	-	-
Capital Improvements	-	100,400	350,000	-	450,400
Transfers Out	-	-	-	-	-
Total Other Uses of Funds	-	100,400	350,000	-	450,400
Total Use of Funds	-	100,400	350,000	-	450,400
Estimated Fund Balance at Fiscal Year End	<u>643,255</u>	<u>470,032</u>	<u>343</u>	<u>207,752</u>	<u>1,321,382</u>
Total Uses	<u>643,255</u>	<u>570,432</u>	<u>350,343</u>	<u>207,752</u>	<u>1,771,782</u>

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See detail of Capital Improvement Projects at Page D-7

GRAPHS AND SUMMARIES

Special Revenue Funds (Fiscal Year 2013-2014)

<u>Description</u>	Fund 214 Fire Mitigation Fees	Fund 215 Dept. Boating Waterways	Fund 213 Developer Pass-Thru	Fund 218 TransNet	Fund 219 COPS	Fund 228 TransNet Extension	Fund 240 CDBG
Revenue:							
Other Taxes	-	-	-	-	-	-	-
Use of Money/Property	-	-	-	-	200	300	-
Intergovernmental	-	165,000	-	-	-	-	-
Service Charges	3,000	-	100,000	-	-	-	-
Total Revenue	3,000	165,000	100,000	-	200	300	-
Estimated Beginning Fund Balance							
	29,972	(5,264)	38,059	(2,073)	115,012	191,691	(46,265)
Total Resources	32,972	159,736	138,059	(2,073)	115,212	191,991	(46,265)
Expenditures:							
Materials, Supplies, Services	-	-	100,000	-	100,000	-	-
Capital Outlay	15,000	-	-	-	-	-	-
Capital Improvement	-	228,800	-	-	-	73,100	-
Total Expenditures:	15,000	228,800	100,000	-	100,000	73,100	-
Estimated Ending Fund Balance							
	17,972	(69,064)	38,059	(2,073)	15,212	118,891	(46,265)
Total Uses	32,972	159,736	138,059	(2,073)	115,212	191,991	(46,265)

GRAPHS AND SUMMARIES

Special Revenue Funds (Fiscal Year 2013-2014) (continued)

<u>Description</u>	<u>Fund 241</u> <u>CALTRANS</u>	<u>Fund 244/5</u> <u>TEA</u>	<u>Fund 246</u> <u>Miscell</u> <u>Grants</u>	<u>Fund 250</u> <u>Coastal Bus/</u> <u>Visitors TOT</u>	<u>Fund 255</u> <u>Camp</u> <u>Programs</u>	<u>Fund 263</u> <u>Housing</u>	<u>Fund 265</u> <u>Affordable</u> <u>Housing Grant</u>	<u>Fund 270</u> <u>Public</u> <u>Safety</u>	<u>Total</u>
Revenue:									
Other Taxes	-	-	-	86,500	-	-	-	-	86,500
Use of Money/Property	100	-	-	400	-	1,400	2,100	-	4,500
Intergovernmental	-	-	136,000	-	-	-	-	19,500	320,500
Service Charges	-	-	-	-	250,000	-	-	-	353,000
Total Revenue	100	-	136,000	86,900	250,000	1,400	2,100	19,500	764,500
Estimated Beginning									
Fund Balance	59,734	(168,970)	6,098	271,295	(6,500)	427,964	729,781	185,339	1,825,873
Total Resources	59,834	(168,970)	142,098	358,195	243,500	429,364	731,881	204,839	2,590,373
Expenditures:									
Materials, Supplies, Services	-	-	-	45,500	262,100	-	-	24,000	531,600
Capital Outlay	-	-	-	-	-	-	-	-	15,000
Capital Improvement	-	-	136,000	-	-	-	-	-	437,900
Total Expenditures:	-	-	136,000	45,500	262,100	-	-	24,000	984,500
Estimated Ending									
Fund Balance	59,834	(168,970)	6,098	312,695	(18,600)	429,364	731,881	180,839	1,605,873
Total Uses	59,834	(168,970)	142,098	358,195	243,500	429,364	731,881	204,839	2,590,373

GRAPHS AND SUMMARIES

Debt Service Funds (non-SA/RDA)

Description	Fund 317	Fund 320	Total
	Public Facilities	Capital Lease	
	Fiscal Year	Fiscal Year	Fiscal Year
Revenue:	2013-2014	2013-2014	2013-2014
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	-	-	-
Other Sources of Funds			
Transfers In	154,300	70,400	224,700
Total Other Sources of Funds	154,300	70,400	224,700
Total Source of Funds	154,300	70,400	224,700
Estimated Fund Balance	61	28,066	28,127
Total Resources	154,361	98,466	252,827
Expenditures			
Professional Services	2,000	-	2,000
Debt Service	152,300	70,400	222,700
Total Expenditures	154,300	70,400	224,700
Other Uses of Funds			
Transfers Out	-	-	-
Total Other Uses of Funds	-	-	-
Total Use of Funds	154,300	70,400	224,700
Estimated Fund Balance at Fiscal Year End	61	28,066	28,127
Total Uses	154,361	98,466	252,827

GRAPHS AND SUMMARIES

Schedule III - Debt Service - All Funds

TO BE PROVIDED

GRAPHS AND SUMMARIES

Departmental Charges for Risk Management, Workers' Compensation, Asset Replacement & PERS Side Fund for Fiscal Year 2013-2014

Department:	Risk Mgmt Dept Contribution	Wrkrs Comp Dept Contribution	Asset Replacement Contribution	PERS Side Fund Payoff Contribution	Total Dept Contribution
General Fund:					
City Council	2,900	2,500	-	-	5,400
City Clerk	9,200	8,000	1,300	-	18,500
City Attorney	800	700	-	-	1,500
City Manager	9,800	8,500	-	-	18,300
Finance	11,900	10,300	10,900	120,500	153,600
Human Resources	4,100	3,600	-	-	7,700
Information Systems	5,100	4,400	50,300	-	59,800
Community Development	19,300	16,700	29,600	-	65,600
Fire	105,900	261,800	151,700	277,900	797,300
Animal Control	400	300	-	-	700
Code Enforcement	6,400	6,600	6,800	-	19,800
Marine Safety	22,100	69,600	43,000	27,200	161,900
Engineering	10,500	9,100	-	-	19,600
Environmental Services	4,100	3,600	-	-	7,700
Streets Maint	73,200	16,800	17,300	-	107,300
Park Maint	4,200	3,600	-	-	7,800
Community Services	3,000	2,600	-	-	5,600
Recreation	4,500	4,100	-	-	8,600
Total General Fund	297,400	432,800	310,900	425,600	1,466,700
All Other Funds:					
Sanitation	215,100	12,100	-	15,600	242,800
Mid 33	700	600	-	800	2,100
Street Lighting	3,800	3,300	-	4,300	11,400
Junior Lifeguard	5,500	4,700	-	-	10,200
Successor Agency Admin	7,500	6,500	-	8,500	22,500
Total All Funds	530,000	460,000	310,900	454,800	1,755,700

The City uses a combination of factors to allocate charges to departments. The allocation factors consist of: 1) The departments proposed payroll (exposure) 2) Actual claims as calculated and averaged over the prior five fiscal years (losses) and 3) Equipment operated by the department. The factors are input into the following formula to calculate Claims and Worker's Compensation charges:

$$C = T \times [(W \times I/L) + ((1-W) \times e/E)]$$

Where:

C = Contribution of department

T = Total cost of risk allocated

W = Weight placed on department loss experience

I = Losses of the department

L = Total losses of all departments

e = Exposure of the department (payroll)

E = Total exposure of all departments

BUDGET GRAPHS AND SUMMARIES

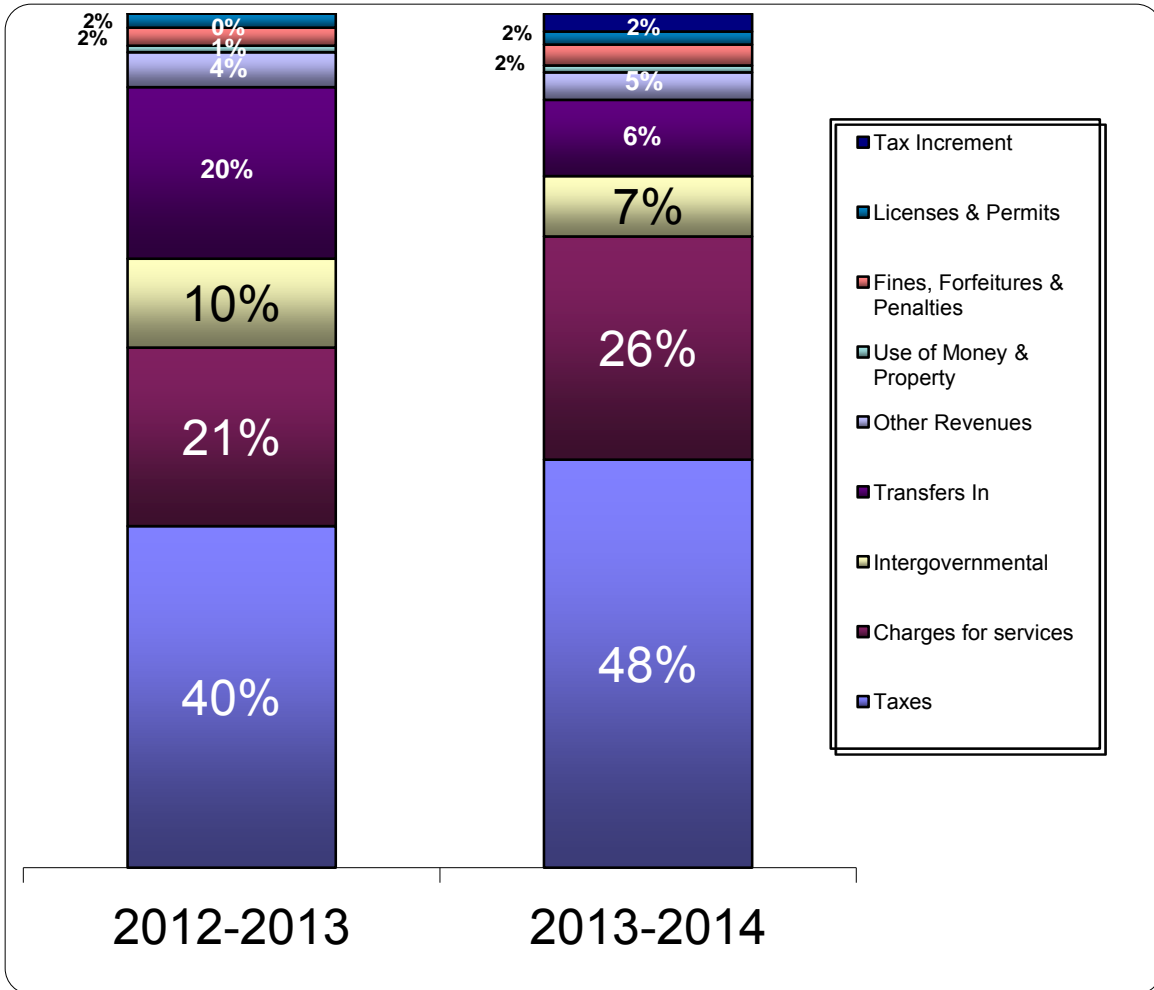
Budget Schedule IVA - Asset Replacement Fund by Department - Fiscal Year 2013-2014

		Balance	Scheduled	Available	2013/14		Ending
					July 1, 2013	Charges	
			for 2013/14	2013/14			June 30, 2014
<u>Vehicles:</u>							
Fire Department	7	\$ 271,300	114,100	385,400	-	-	385,400
Marine Safety	2	95,400	15,900	111,300	(44,500)	-	66,800
Public Works	8	337,600	6,100	343,700	-	-	343,700
Parking and Codes	2	32,700	3,200	35,900	-	-	35,900
<i>Total Vehicles</i>	19	<u>737,000</u>	<u>139,300</u>	<u>876,300</u>	<u>(44,500)</u>	<u>-</u>	<u>831,800</u>
<u>Equipment: ⁽¹⁾</u>							
Fire Department		276,700	37,600	314,300	(23,800)	-	290,500
Marine Safety		124,000	27,100	151,100	(32,600)	-	118,500
Parking and Codes		39,000	3,600	42,600	-	-	42,600
Public Works		46,200	11,200	57,400	-	-	57,400
Community Development		59,500	29,600	89,100	-	-	89,100
Community Services		26,600	-	26,600	-	-	26,600
City Clerk		33,400	1,300	34,700	(8,000)	-	26,700
Finance		96,300	10,900	107,200	(25,000)	-	82,200
City Manager		208,300	-	208,300	-	-	208,300
Information Systems		105,700	50,300	156,000	(69,900)	-	86,100
<i>Total Equipment</i>		<u>1,015,700</u>	<u>171,600</u>	<u>1,187,300</u>	<u>(159,300)</u>	<u>-</u>	<u>1,028,000</u>
Total reserved		1,752,700	310,900	2,063,600	(203,800)	-	1,859,800
Interest earnings		-	6,000	6,000	-	-	6,000
Total Asset Replacement		<u>\$ 1,752,700</u>	<u>316,900</u>	<u>2,069,600</u>	<u>(203,800)</u>	<u>-</u>	<u>1,865,800</u>

⁽¹⁾ The equipment identified on this schedule are those items having a replacement cost of \$5,000 or greater. Certain items on this schedule are not capitalized as fixed assets within the City's financial statements due to type of equipment not being recognized as capitalizable by generally accepted accounting principals.

GRAPHS AND SUMMARIES

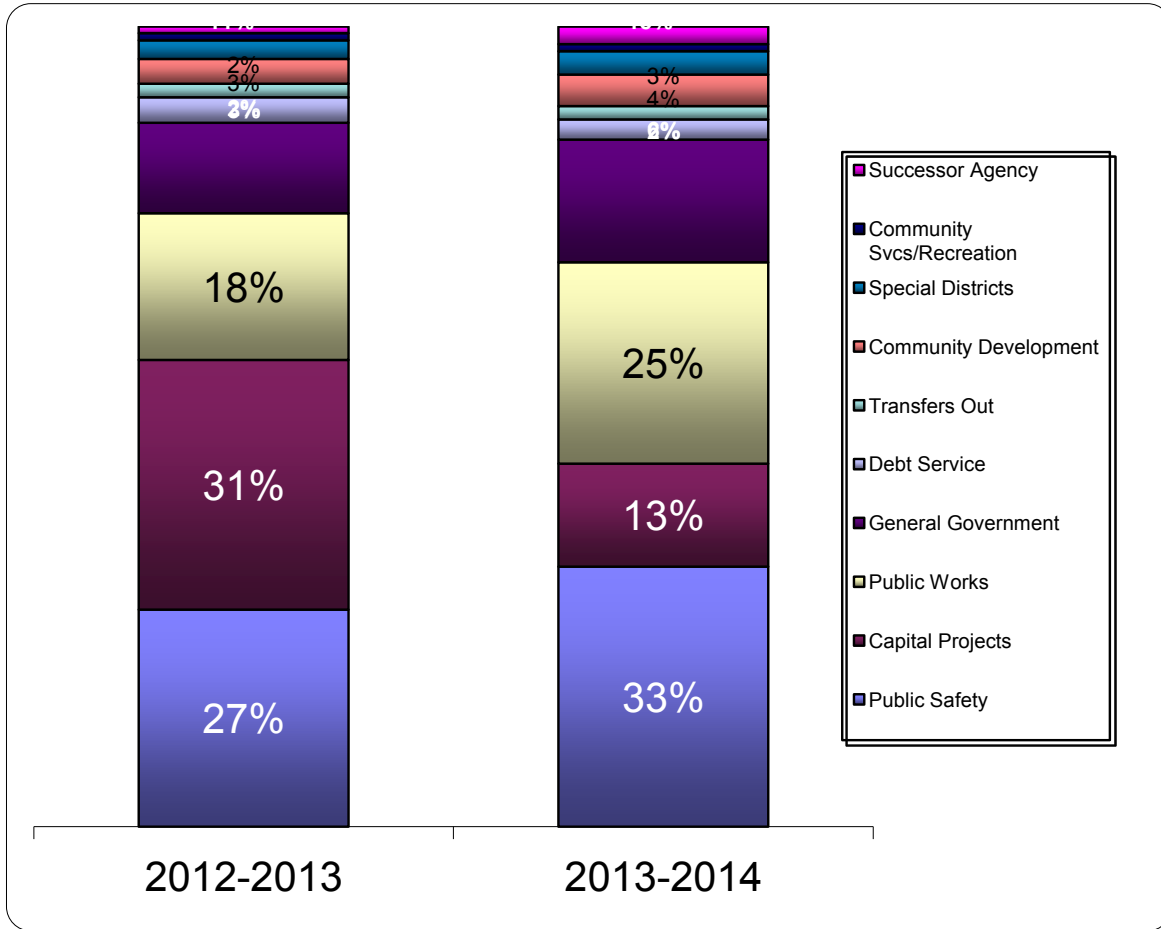
TOTAL FUNDING SOURCES



Resources:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Taxes	11,717,701	12,013,400	12,590,773	12,476,100
Charges for services	5,936,600	6,279,700	6,313,435	6,824,800
Intergovernmental	3,217,100	3,126,000	3,536,654	1,845,700
Use of Money & Property	196,300	229,100	236,933	210,300
Other Sources of Funds	744,200	6,034,700	6,034,700	2,331,700
Fines, Forfeitures & Penalties	631,200	633,900	621,190	638,800
Licenses & Permits	300,000	495,000	378,690	398,500
Other Revenues	487,600	1,228,000	1,322,481	840,200
Tax Increment	779,800	1,600	451,016	550,000
TOTAL	24,010,501	30,041,400	31,485,872	26,116,100

GRAPHS AND SUMMARIES

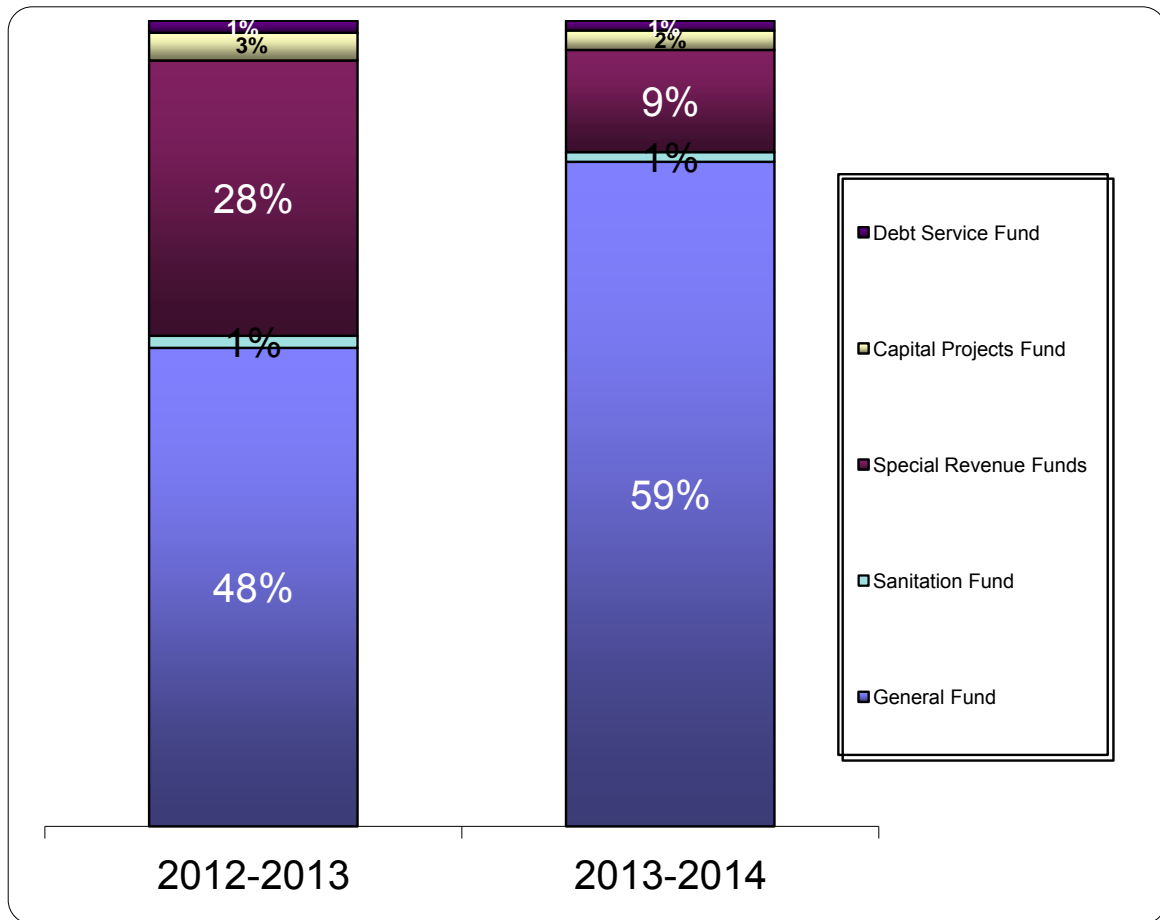
TOTAL EXPENDITURES BY FUNCTION



Expenditures:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Public Safety	8,172,200	8,554,800	8,408,343	8,405,934
Capital Projects	4,615,207	9,840,800	10,190,845	3,329,766
Public Works	4,774,700	5,782,000	5,781,472	6,509,900
General Government	3,292,000	3,563,700	3,756,197	3,963,700
Debt Service	2,051,366	1,005,500	749,107	653,300
Transfers Out	744,200	534,700	534,700	431,700
Community Development	1,047,400	976,100	918,822	1,017,900
Special Districts	730,600	733,700	697,935	754,900
Community Svcs/Recreation	279,000	281,900	259,505	229,600
Successor Agency	414,700	258,800	472,770	566,000
TOTAL	26,121,373	31,532,000	31,769,696	25,862,700

GRAPHS AND SUMMARIES

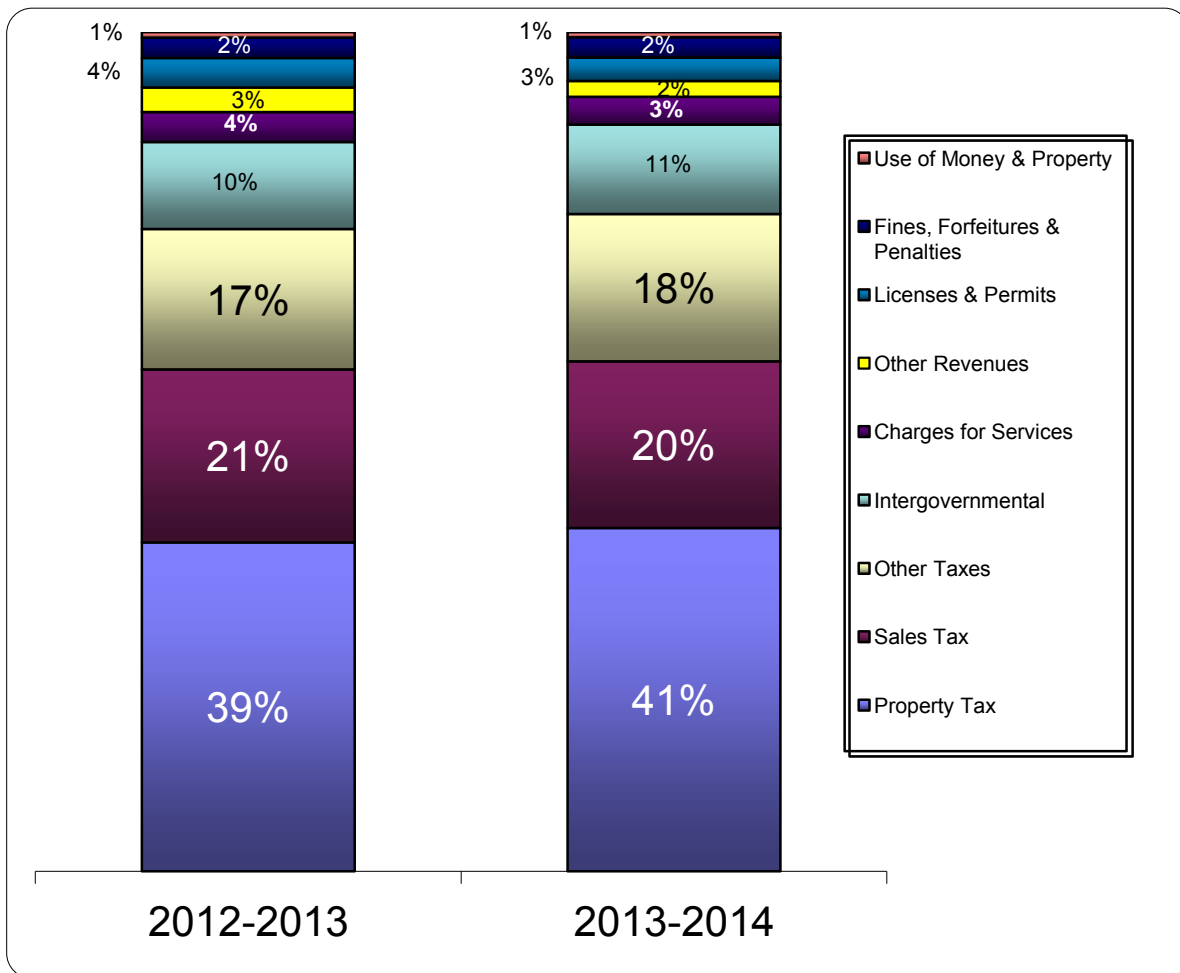
TOTAL EXPENDITURES BY FUND



Funds:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Governmental Funds				
General Fund	14,468,500	15,081,000	14,924,630	15,367,600
Special Revenue Funds	3,690,650	8,677,000	9,838,744	2,362,300
Capital Projects Fund	877,457	872,500	1,139,558	450,400
Debt Service Fund	1,137,300	379,800	354,293	224,700
Total Governmental Funds	20,173,907	25,010,300	26,257,225	18,405,000
Enterprise Funds				
Sanitation Fund	5,947,466	6,029,600	4,946,471	6,891,700
Successor Agency		492,100	566,000	566,000
TOTAL	26,121,373	31,532,000	31,769,696	25,862,700

GRAPHS AND SUMMARIES

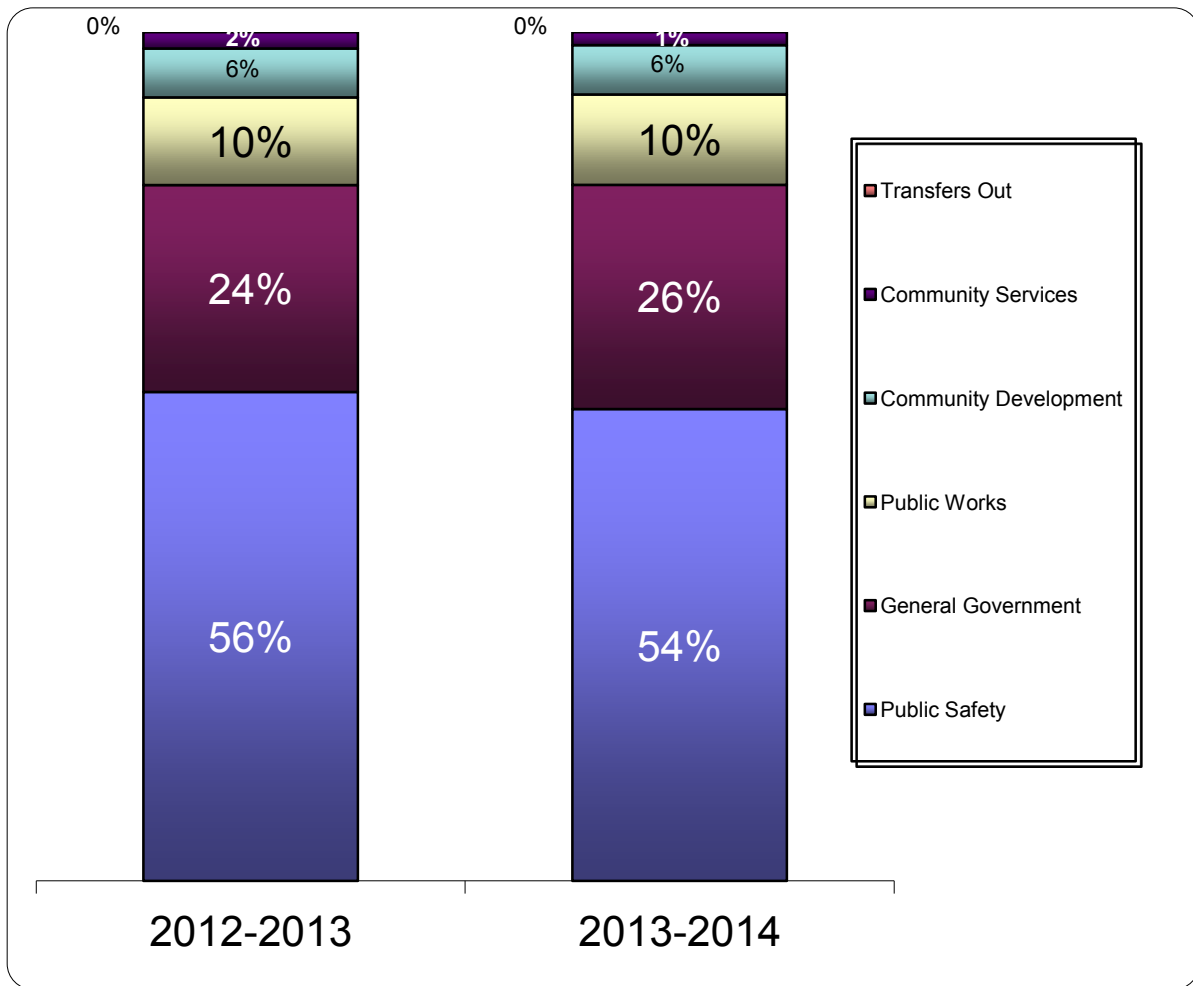
GENERAL FUND REVENUES AND SOURCES



Revenues & Sources:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Property Tax	5,327,600	5,514,200	5,760,100	5,834,400
Sales Tax	2,794,000	2,900,000	2,965,042	2,832,300
Other Taxes	2,335,000	2,355,000	2,563,531	2,504,000
Intergovernmental	1,603,500	1,458,500	1,501,900	1,519,500
Charges for Services	445,000	502,000	517,235	472,000
Use of Money & Property	103,000	92,000	76,913	87,000
Licenses & Permits	300,000	495,000	378,690	398,500
Fines, Forfeitures & Penalties	340,300	340,300	327,590	343,800
Other Revenues	471,300	412,100	405,900	269,100
TOTAL	13,719,700	14,069,100	14,496,901	14,260,600

GRAPHS AND SUMMARIES

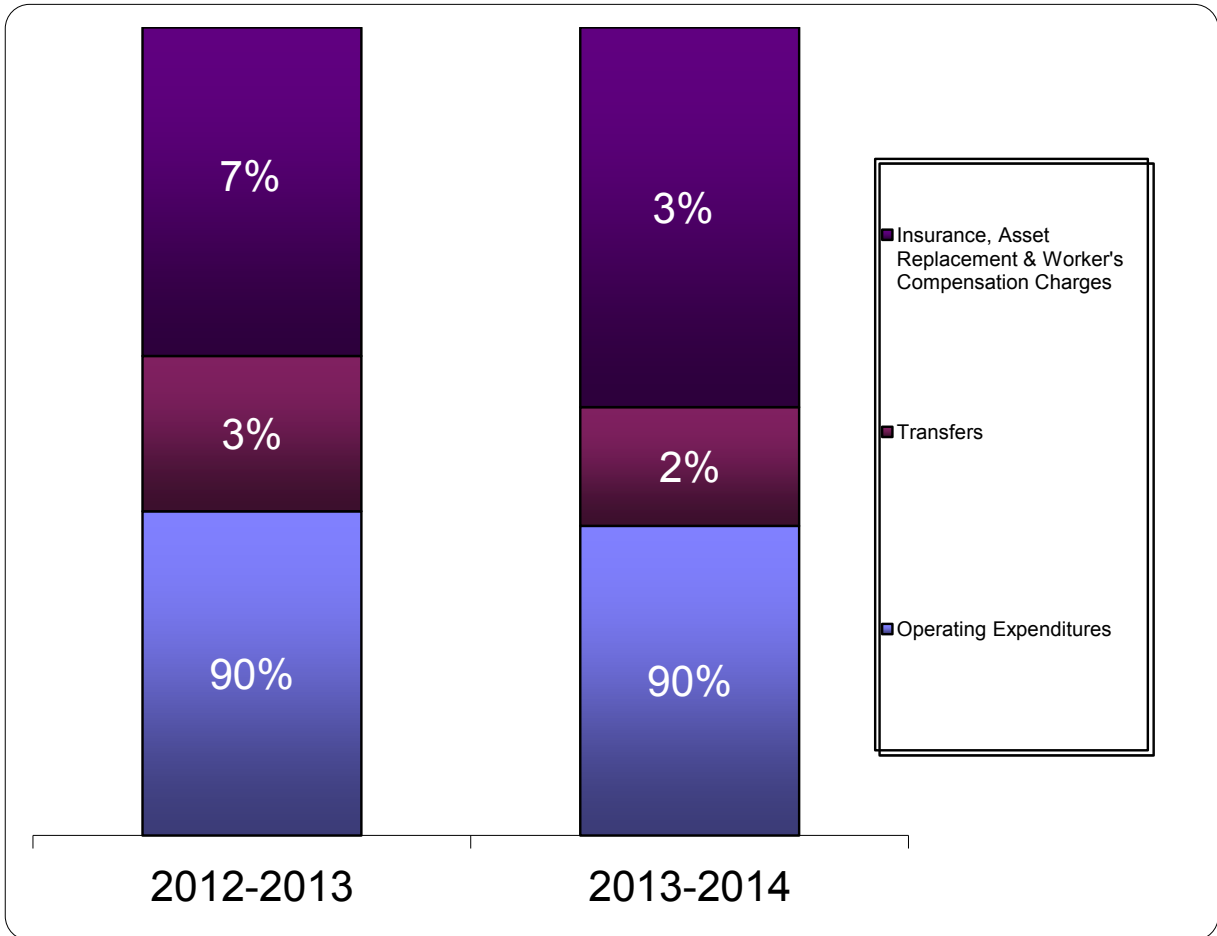
GENERAL FUND EXPENDITURES BY FUNCTION (includes Self-Insurance & Asset Replacement)



Function:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Public Safety	8,037,700	8,420,300	8,162,434	8,342,400
General Government	3,292,000	3,563,700	3,756,197	3,963,700
Public Works	1,551,900	1,509,800	1,471,844	1,598,200
Community Development	912,900	841,600	810,950	872,400
Community Services	279,000	281,900	259,505	229,600
Transfers Out	395,000	463,700	463,700	361,300
TOTAL	14,468,500	15,081,000	14,924,630	15,367,600

GRAPHS AND SUMMARIES

GENERAL FUND EXPENDITURES BY TYPE (includes Self-Insurance & Asset Replacement)



Category:	2011-2012 Adopted	2012-2013 Adopted	2012-2013 Projected	2013-2014 Adopted
Operating Expenditures	13,355,000	13,636,300	13,220,563	13,851,000
Transfer to:				
Debt Service	152,400	272,100	272,100	154,300
Capital Improvement Projects	88,200	191,600	191,600	207,000
Insurance, Asset Replacement, Worker's Compensation & PERS Side Fund Charges	872,900	981,000	1,240,367	1,155,300
TOTAL	14,468,500	15,081,000	14,924,630	15,367,600

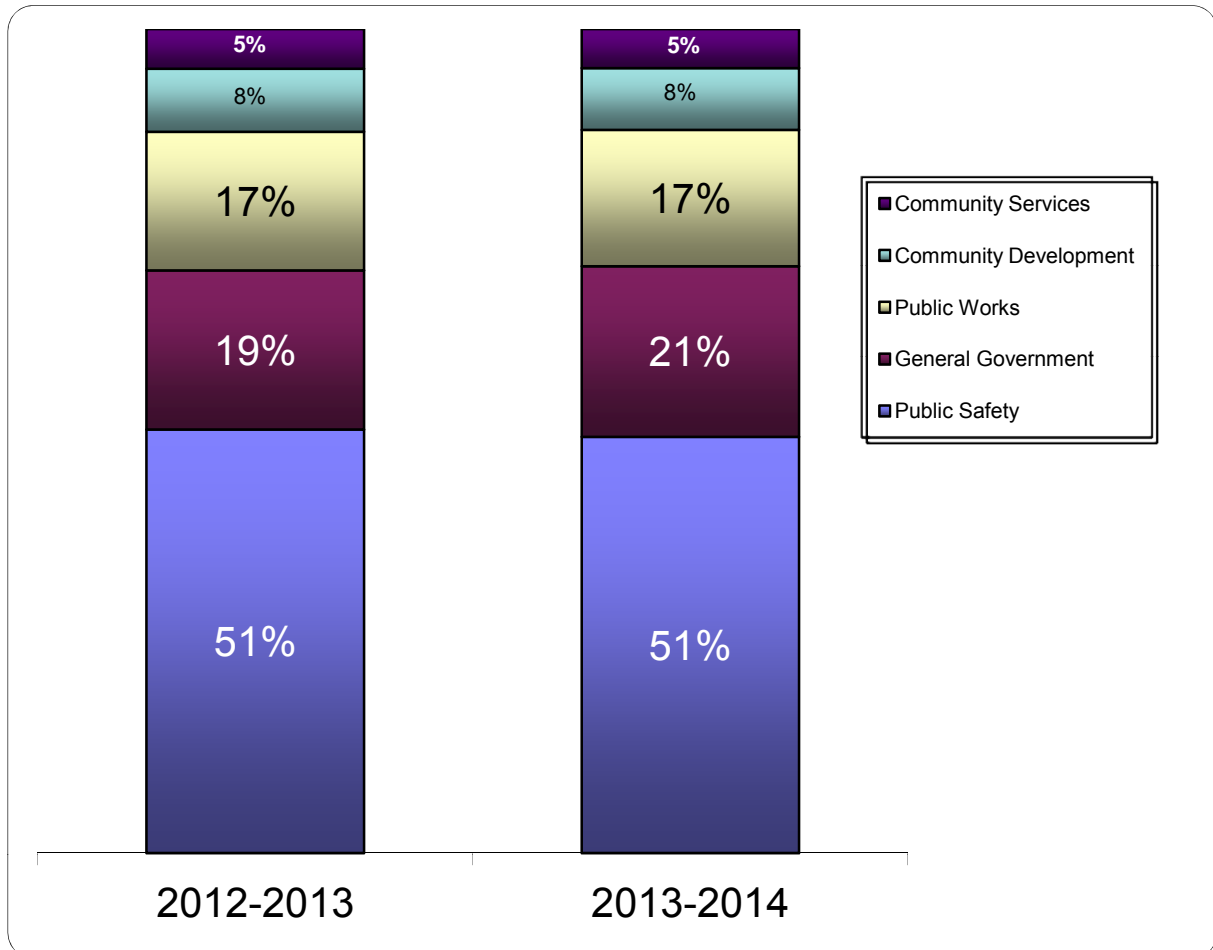
GRAPHS AND SUMMARIES

Schedule V - Authorized and Funded Positions (Full-Time Equivalents FTEs) (Home Department)

DEPARTMENT/ POSITION TITLE	CLASS CODE/ SALARY RANGES	APPROVED POSITIONS FY 11-12	APPROVED POSITIONS FY 12-13	APPROVED POSITIONS FY 13-14
CITY CLERK				
City Clerk	1101	1.00	1.00	1.00
Deputy City Clerk	1104	1.00	1.00	1.00
Administrative Assistant I	3066	1.00	1.00	1.00
Total		3.00	3.00	3.00
CITY MANAGER				
City Manager	contract	1.00	1.00	1.00
Admin Serv Director/Deputy CM	1101	1.00	1.00	1.00
Management Analyst	1104	1.00	1.00	1.00
Administrative Assistant IV	3108	1.00	1.00	1.00
Total		4.00	4.00	4.00
FINANCE				
Finance Manager/City Treasurer	1103	1.00	1.00	1.00
Accountant	2128	1.00	1.00	1.00
Fiscal Services Specialist II	2122	1.00	1.00	1.00
Administrative Assistant II	3086	1.00	1.00	1.00
Fiscal Services Specialist I	2109	0.00	0.00	1.00
Total		4.00	4.00	5.00
INFORMATION SYSTEMS				
Network Systems Engineer	1103	1.00	1.00	1.00
COMMUNITY DEVELOPMENT				
Community Development Director	1101	0.00	0.00	0.00
Principal Planner	1103	1.00	1.00	1.00
Associate Planner	3136	1.00	1.00	1.00
Assistant Planner	3123	1.00	1.00	1.00
Junior Planner	3107	0.00	0.00	1.00
Administrative Assistant III	3108	1.00	1.00	1.00
Total		4.00	4.00	5.00
COMMUNITY SERVICES/RECREATION				
Recreation Supervisor	1104	1.00	1.00	1.00
FIRE				
Deputy Fire Chief	1102	1.00	1.00	1.00
Fire Captain II	5109	3.00	3.00	3.00
Fire Captain I	5094 - 5099	3.00	3.00	3.00
Fire Engineer	5091-A	2.00	2.00	2.00
Fire Engineer/Paramedic	5100	3.00	3.00	3.00
Firefighter/Paramedic	5091	6.00	6.00	6.00
Firefighter	5080	1.00	1.00	1.00
Total		19.00	19.00	19.00
CODES & PARKING				
Code Compliance Officer	3116	1.00	1.00	1.00
MARINE SAFETY				
Marine Safety Captain	1103	1.00	1.00	1.00
Marine Safety Lieutenant	4138	1.00	1.00	1.00
Marine Safety Sergeant	4118	1.00	1.00	1.00
Total		3.00	3.00	3.00
ENGINEERING/PUBLIC WORKS				
City Engineer/Public Works Director	1101	1.00	1.00	1.00
Principal Civil Engineer	1103	1.00	1.00	1.00
Associate Civil Engineer	3153	1.00	1.00	1.00
Senior Engineering Technician	3125	1.00	1.00	1.00
Environmental Specialist	3128	0.00	0.00	0.00
Public Works Inspector	3131	0.00	0.00	0.00
Assistant Civ. Engineer/Environmental	3124	1.00	1.00	1.00
Public Works Operations Manager	1104	1.00	1.00	1.00
Lead Maintenance Worker	3111	1.00	1.00	1.00
Administrative Assistant III	3108	1.00	1.00	1.00
Maintenance Worker II	3097	2.00	2.00	3.00
Total		10.00	10.00	11.00
Grand Total full-time equivalents		50.00	50.00	53.00
Part-Time/Seasonal full-time equivalents		14.83	15.36	13.48
Grand Total		64.83	65.36	66.48

GRAPHS AND SUMMARIES

AUTHORIZED POSITIONS BY FUNCTION (Home Department)



Function:	2011-2012 APPROVED	2012-2013 APPROVED	APPROVED 2013-2014	
			Full-Time FTE's	Part -Time FTE's
Public Safety	32.94	33.59	23.00	10.59
General Government	12.75	12.63	13.00	0.75
Public Works	11.00	11.00	11.00	-
Community Development	5.00	5.00	5.00	-
Community Services	3.14	3.14	1.00	2.14
TOTAL	64.83	65.36	53.00	13.48

GRAPHS AND SUMMARIES

Schedule VI - List of Positions Split Between Funds & Departments

	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Change
	Percent	Percent	Percent
<u>City Manager *</u>			
City Manager	64%	54%	-10%
Sanitation	11%	11%	0%
Street Lighting	5%	5%	0%
Successor Agency	20%	30%	10%
Total	100%	100%	0%
<u>Deputy CM/Community Development Director</u>			
City Manager	5%	5%	0%
Human Resources	15%	15%	0%
Community Development	50%	40%	-10%
Fire	0%	0%	0%
Codes / Parking	20%	20%	0%
Animal Control	5%	5%	0%
Successor Agency	5%	15%	10%
Total	100%	100%	0%
<u>Director of Public Works/</u>			
<u>City Engineer</u>			
Engineering	35%	35%	0%
Street Maintenance	20%	20%	0%
Sanitation	30%	30%	0%
Street Lighting	10%	10%	0%
CIP Projects	5%	5%	0%
Total	100%	100%	0%
<u>City Clerk</u>			
City Clerk	90%	85%	-5%
Successor Agency	10%	15%	5%
Total	100%	100%	0%
<u>Principal Civil Engineer</u>			
Engineering	35%	35%	0%
Environmental Services	10%	10%	0%
Sanitation	25%	25%	0%
Street Lighting	15%	15%	0%
CIP Projects	15%	15%	0%
Total	100%	100%	0%
<u>Finance Manager/City Treasurer</u>			
Finance	55%	35%	-20%
Risk Management - Insurance	0%	10%	10%
Successor Agency	20%	30%	10%
Sanitation	25%	25%	0%
Total	100%	100%	0%
<u>Public Works Operations Manager</u>			
Environmental Services	10%	10%	0%
Street Maintenance	20%	20%	0%
Park Maintenance	20%	20%	0%
MID #33	15%	15%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
Total	100%	100%	0%
<u>Senior Management Analyst</u>			
City Manager	45%	45%	0%
Community Services	20%	20%	0%
Environmental Services	15%	15%	0%
Recreation	20%	20%	0%
Total	100%	100%	0%
<u>HR Analyst</u>			
Human Resources	62.5%	60%	-2.5%
Workers' Compensation - Insurance	0%	15%	15%
Total	62.5%	75%	13%
<u>Assistant Civil Engineer/Environmental</u>			
Environmental Services	30%	30%	0%
Engineering	15%	15%	0%
Street Maintenance	10%	10%	0%
Park Maintenance	10%	10%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
Total	100%	100%	0%
<u>Associate Civil Engineer</u>			
Engineering	43%	43%	0%
CIP Projects	7%	7%	0%
Sanitation	50%	50%	0%
Total	100%	100%	0%

GRAPHS AND SUMMARIES

Schedule VI - List of Positions Split Between Funds & Departments

	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Change
	Percent	Percent	Percent
<u>Accountant</u>			
Finance	85%	75%	-10%
Successor Agency	5%	15%	10%
Sanitation	10%	10%	0%
Total	100%	100%	0%
<u>Fiscal Services Specialist II</u>			
Finance	95%	75%	-20%
Risk Management - Insurance	0%	20%	20%
Sanitation	5%	5%	0%
Total	100%	100%	0%
<u>Fiscal Services Specialist I</u>			
Finance	0%	95%	95%
Sanitation	0%	5%	5%
Total	0%	100%	100%
<u>Code Compliance Officer</u>			
Codes/Parking	80%	80%	0%
Environmental Services	20%	20%	0%
Total	100%	100%	0%
<u>Sr. Engineering Technician</u>			
Engineering	65%	65%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
Total	100%	100%	0%
<u>Administrative Assistant II (CM/Fire/MS)</u>			
City Manager	10%	10%	0%
Fire Department	20%	20%	0%
Marine Safety	20%	20%	0%
Total	50%	50%	0%
<u>Deputy City Clerk</u>			
City Clerk	75%	75%	0%
City Attorney	25%	25%	0%
Total	100%	100%	0%
<u>Administrative Assistant IV</u>			
City Council	20%	20%	0%
City Manager	60%	60%	0%
Human Resources	20%	20%	0%
Total	100%	100%	0%
<u>Lead Maintenance Worker</u>			
Environmental Services	10%	10%	0%
Street Maintenance	55%	55%	0%
Park Maintenance	15%	15%	0%
Sanitation	15%	15%	0%
Street Lighting	5%	5%	0%
Total	100%	100%	0%
<u>Administrative Assistant III (Engineering)</u>			
Engineering	48%	48%	0%
Street Maintenance	20%	20%	0%
Sanitation	17%	17%	0%
Street Lighting	15%	15%	0%
Total	100%	100%	0%
<u>Maintenance Workers II (2 in 2012-13, 3 in 2013-14)</u>			
Environmental Services	5%	5%	0%
Street Maintenance	55%	55%	0%
Park Maintenance	30%	30%	0%
Sanitation	10%	10%	0%
Total	100%	100%	0%
<u>Temp Maint Worker I</u>			
Environmental Services	5%	0%	-5%
Street Maintenance	55%	0%	-55%
Park Maintenance	30%	0%	-30%
Sanitation	10%	0%	-10%
Total	100%	0%	-100%

* Per Contract



**GENERAL
GOVERNMENT**



CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2013-2014
	GENERAL GOVERNMENT	General Fund			
Risk Management - Insurance				511,400	
Worker's Compensation - Insurance				382,900	
Asset Replacement				203,800	
PERS Side Fund				57,200	
					3,963,700
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	12.29	10.62	10.27	10.27	10.99
SALARIES & FRINGE BENEFITS	1,561,407	1,308,589	1,262,700	1,249,417	1,314,100
MATERIAL, SUPPLIES & SERVICES	1,583,156	1,714,792	1,764,200	1,906,661	2,123,800
CAPITAL, DEBT SVC & CHARGES	154,303	296,175	470,700	534,019	525,800
TOTAL BUDGET	3,298,866	3,319,555	3,497,600	3,690,097	3,963,700

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 at C-4 and C-5.

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 at 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 out-dated 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 **GENERAL GOVERNMENT (continued)**

information, and citywide / City Clerk administration. Further information regarding the City Clerk's office, including its budget and service indicators, can be found beginning at C-6.

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 at C-14 and C-15

The **Finance Department** manages its budget unit and the budgets for Support Services, Risk Management, Workers Compensation, Asset Replacement and the PERS Side Fund. Information regarding its mission statement, structure and services, goals, and budget and service indicators can be found beginning at C-17.



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CITY COUNCIL		5100			001-5000-5100	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	46,642	53,462	54,000	55,332	54,800
6102	Part Time & Temporary Salaries	3,798	-	-	-	-
6103	Overtime	51	103	400	52	400
6205	Retirement	8,320	7,626	7,700	7,353	8,200
6210	Medicare	688	710	800	933	800
622X	Flex Credit Benefit	43,758	44,616	52,400	54,080	44,600
6245	Life Insurance	15	33	-	33	-
TOTAL		103,272	106,550	115,300	117,783	108,800
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	4,253	3,195	4,600	4,600	4,600
6330	Membership and Dues	70,303	70,180	70,200	71,236	71,200
6418	Books, Subscriptions, and Printing	277	236	500	500	500
6420	Departmental Special Supplies	215	215	200	200	200
6529	Mileage	-	5	200	200	200
6532	Contribution to Other Agencies	36,088	28,888	29,900	29,900	29,900
6570	Other Charges	-	-	100	100	100
TOTAL		111,136	102,718	105,700	106,736	106,700
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	1,700	1,800	1,700	1,700	2,900
6920	Workers' Comp Charges	2,000	1,400	2,500	2,500	2,500
TOTAL		3,700	3,200	4,200	4,200	5,400
ACTIVITY TOTALS		218,108	212,468	225,200	228,719	220,900

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
2121	Mayor	-	8,600	-	8,600	-	8,600
	Council Members	-	34,100	-	34,100	-	34,100
	Executive Assistant	0.20	10,700	0.20	11,300	0.20	12,100
	Overtime		400		400		400
	Total Salaries		53,800		54,400		55,200
	Total Benefits		56,000		60,900		53,600
	Total	0.20	109,800	0.20	115,300	0.20	108,800

NOTES:

	FY 13/14
6315: League of California Cities meetings	1,600
Closed Session Council meetings	1,400
DC - Marlowe meetings	1,300
LCC Luncheon Fees	300
	4,600
6330: San Dieguito River JPA	56,620
League of California Cities (state)	5,500
LAFCO	6,200
SANDAG	2,280
League of California Cities (SD Chapter)	600
	71,200
6532: Community Grant Program	15,000
Friends of the Library	10,000
211 San Diego	2,000
Winter Shelter	2,900
	29,900
6570: Council photos, event invitations, ground breaking and special recognition supplies.	

City Clerk's Office

2013-14

Mission Statement:

Promote the openness of government by providing quality service through access to information and records, oversight of legislative obligations and proceedings, recording 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 and other required agendas, attesting to, recording and preserving all official actions of the City Council, codifying the municipal code, and certifying City documents. The City Clerk's department is also responsible for ensuring that all meetings are conducted in accordance with the Brown Act, also known as the open public meeting law. As the filing official/officer, the department manages the required annual noticing of the Fair Political Practices Commission record filings and biennial review and update of the City's Conflict of Interest Code. The department tracks required ethics training, accepts and opens formal bid openings, coordinates citizen commission vacancies and recruitment, processes agreements and recorded documents, performs centralized processing of all legal notices, and acts as the filing office for all claims, subpoenas and summons. The City Clerk's department responds to all inquiries to meet the requirements of the Public Records Act including timely responses, required redactions, and assistance in identifying records.

Records Management

The department is responsible for maintaining the City's official records and implements the records management program which includes the retention, storage, and destruction of records. The department manages the official Retention Schedule and coordinates citywide storage and destruction. The department archives all legislative documents, including certain historical documents, to a document imaging system to aid in records research and retrieval. The goals of the program allow the department to provide information and research to the public and staff, providing efficient and effective management of records, in order to promote government transparency.

Election

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 by legal guidelines, assessing and certifying official petitions for citizen initiatives, processing and tracking required campaign statements, and monitoring changes in laws and regulations to effectively qualify candidates and initiatives/measures. The department ensures compliance with the Political Reform Act, Ca. Elections Code, Ca. Code of Regulations (FPPC), and Solana Beach Municipal Code.

Customer Service

The City Clerk's department manages front desk operations which include routing all incoming calls, directing public inquiries, assisting all visitors, handling all in-person receipting, providing general information on programs/services and permits/applications, processing insurance certificates,

managing incoming/outgoing citywide mail, internal scheduling of conference rooms, and acting as City Clerk counter administration.

The City Clerk's budget and service indicators are located at C-8 and C-9.

CITY CLERK'S OFFICE (continued)

Goals:

- Comply with the California Government Code, Political Reform Act, Fair Political Practices Commission, Public Records 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, 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 of the City's Records Retention Schedule for future update.
- Maintain and track new election laws to ensure professional and fair election processes for the community.
- Manage excellent citywide front desk and City Clerk department customer service in order to provide information and direction to the public.

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CITY CLERK		5150			001-5000-5150	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	149,361	142,444	170,000	140,417	175,400
6102	Part Time & Temporary Salaries	-	18,743	-	11,897	-
6103	Overtime	1,133	1,599	100	1,076	100
6105	Temporary Non-Payroll	47,064	44,726	-	26,619	-
6205	Retirement	29,410	21,107	23,700	16,271	25,800
6210	Medicare	2,275	2,439	2,500	2,199	2,500
6211	Social Security	-	1,198	-	756	-
622X	Flex Credit Benefit	15,015	17,241	26,700	19,265	22,300
6245	Life Insurance	442	444	600	421	600
6280	Auto Allowance	3,060	3,051	2,800	2,601	2,600
6290	Phone Allowance	600	598	500	510	500
TOTAL		248,359	253,590	226,900	222,032	229,800
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	-	354	600	600	1,400
6320	Training	440	-	700	700	300
6330	Membership and Dues	464	235	900	700	600
6415	Election Supplies	842	801	10,500	15,500	800
6417	Postage	6,350	4,915	8,450	8,400	8,500
6418	Books, Subscriptions, and Printing	13,477	1,922	5,300	4,900	5,300
6419	Minor Equipment	3,823	176	100	615	400
6420	Departmental Special Supplies	6,121	8,922	8,000	8,000	8,100
6522	Advertising	1,306	1,661	3,700	1,200	3,700
6525	Rents and Leases	6,596	6,666	7,250	2,700	2,800
6529	Mileage	72	51	200	100	200
6530	Professional Services	3,775	4,523	6,300	30,675	27,300
6531	Maint. & Operation of Equipment	132	-	100	500	500
6570	Other Charges	977	758	1,900	600	200
TOTAL		44,377	30,984	54,000	75,190	60,100
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	6,100	6,400	5,500	5,500	9,200
6920	Workers' Comp Charges	7,000	4,900	7,800	7,800	8,000
6930	Asset Replacement Charges	1,100	1,300	1,300	1,300	1,300
TOTAL		14,200	12,600	14,600	14,600	18,500
ACTIVITY TOTALS		306,935	297,174	295,500	311,822	308,400

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	City Clerk	1.00	104,300	0.90	98,500	0.85	88,600
1-104	Deputy City Clerk	0.75	43,000	0.75	43,000	0.75	44,300
3086	Admin Assistant II	1.00	42,500	1.00	28,500	1.00	42,500
1-104	PT Mgmt Analyst	-	-	-	-	-	-
	Overtime		100		100		100
	Total Salaries		189,900		170,100		175,500
	Total Benefits		68,400		56,800		54,300
	Total	2.75	258,300	2.65	226,900	2.60	229,800

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Resolutions adopted	200	188	175	
Ordinances adopted	14	6	4	
Council agendas - public meetings	31	26	27	
Records requests	255	267	285	
Receipt processing	1,900	1,802	1,750	

NOTES:

- 6330: National Notary Assoc., International Institute of Municipal Clerks, City Clerks Association of California
- 6417: Postage for Citywide departments, FED EX, UPS, Bulk mail permits.
- 6418: Municipal Code updates, City Clerk reference materials, records reproduction County Recorder's guide, referemce materials.
- 6420: Supplies: Meeting and agenda packet preparation, audio/video reproduction, record request materials/services, vital record archival materials, plaques, gavel, front desk operations, etc.
- 6522: Required publication of ordinances/resolutions/hearing notices
- 6525: Postage machine lease.
- 6530: 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.
- 6531: Dedicated scanner, official bid date stamper.





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 the City Council, represents City interests in local and regional issues and assures 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 ordinances and administers the budget. The City Manager's budget is located at C-12 and C-13.

Human Resources provides the City with effective human resource programs 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. 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, 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 Shorelines quarterly newsletter. The budget for communications is derived from various City departments.

Goals:

- Implement all policies and programs adopted by the City Council.
- Prepare a recommended Budget and Workplan 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.
- Reduce the City's environmental footprint and develop long-term environmental sustainability for the community.
- Begin a comprehensive review of land use policies and selected zoning ordinances to preserve community character.
- Promote a culture of learning and communication that ensures the community is well informed while providing a high level of confidence in local government.
- Begin Highway 101 Renovation
- Begin General Plan Update (Housing, Circulation, Land Use)
- Implement Sand Replenishment Project
- Begin LIP Development

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CITY MANAGER		5200			001-5000-5200	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	206,252	154,608	204,800	180,156	182,800
6102	Part Time & Temporary Salaries	58,919	47,119	5,300	4,358	3,700
6103	Overtime	2,046	693	700	374	700
6205	Retirement	37,464	28,266	29,300	23,657	27,400
6210	Medicare	3,805	2,789	3,100	2,464	2,700
6211	Social Security	3,065	1,174	-	94	-
622X	Flex Credit Benefit	13,822	13,529	18,500	18,072	14,900
6245	Life Insurance	524	477	700	536	600
6280	Auto Allowance	4,986	1,897	200	153	200
6290	Phone Allowance	834	512	700	300	600
TOTAL		331,718	251,065	263,300	230,164	233,600
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	4,351	4,025	4,300	4,300	4,300
6320	Training	-	-	1,000	1,000	1,000
6330	Membership and Dues	750	2,624	2,700	2,700	2,700
6418	Books, Subscriptions, and Printing	582	110	300	300	300
6420	Departmental Special Supplies	253	267	800	800	800
6529	Mileage	257	264	300	300	300
6530	Professional Services	30,335	2,081	2,000	-	-
6539	Contingency	4,284	7,927	31,800	31,800	31,800
TOTAL		40,812	17,298	43,200	41,200	41,200
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	7,800	8,200	6,800	6,800	9,800
6920	Workers' Comp Charges	8,900	6,200	9,700	9,700	8,500
6930	Asset Replacement Charges	5,200	-	-	-	-
TOTAL		21,900	14,400	16,500	16,500	18,300
ACTIVITY TOTALS		394,429	282,763	323,000	287,864	293,100

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.64	115,400	0.64	128,800	0.54	104,300
1-101	DCM/Community Dev. Dir.	0.10	15,000	0.05	7,500	0.05	7,500
1-102	Assistant to CM	-	-	-	-	-	-
1-104	Sr. Management Analyst	0.45	34,800	0.45	34,800	0.45	34,800
2121	Admin Assistant IV	0.60	32,000	0.60	32,000	0.60	36,200
3108	Admin Assistant III	0.13	6,000	0.10	7,000	-	-
3086	Admin Assistant II	-	-	-	-	0.10	3,700
	Overtime		700		700		700
	Total Salaries		203,900		210,800		187,200
	Total Benefits		65,000		52,500		46,400
	Total	1.92	268,900	1.84	263,300	1.74	233,600

NOTES:

- 6315: League of California Cities, CCMA meetings and luncheons, DC trip for City Manager/Deputy City Manager
- 6330: ICMA, CCMA, and CCMF dues for City Manager
- 6530: As needed for Communications and website support
- 6539: 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

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CITY ATTORNEY		5250			001-5000-5250	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	14,717	7,863	14,200	7,727	14,800
6103	Overtime	110	-	-	-	-
6205	Retirement	2,859	1,135	2,000	610	2,200
6210	Medicare	240	122	200	110	200
622X	Flex Credit Benefit	2,145	1,073	2,500	1,300	2,100
6245	Life Insurance	43	23	-	23	-
TOTAL		20,115	10,216	18,900	9,770	19,300
MATERIALS, SUPPLIES & SERV						
6418	Books, Subscriptions, and Printing	3,928	4,439	5,000	2,700	5,000
6530	Professional Services	475,462	362,737	500,000	460,000	500,000
TOTAL		479,390	367,176	505,000	462,700	505,000
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	500	500	500	500	800
6920	Workers' Comp Charges	500	400	700	700	700
TOTAL		1,000	900	1,200	1,200	1,500
ACTIVITY TOTALS		500,504	378,292	525,100	473,670	525,800



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, Risk Management, Workers' Compensation administration, Asset Replacement, and the administration of the Successor Agency for the former Solana Beach Redevelopment Agency.

The **Finance Department** maintains the financial records of the City and the 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 at C-18 and C-19.

Support Services includes costs that affect City Hall in general, but are not easily allocated to the appropriate departments, and its budget is located at C-20 and C-21.

The Finance Manager is also the Risk Manager for the City and through participation in the SANDPIPA Insurance Joint Powers Authority, oversees the insurance requirements of the City, manages the loss-control program, and handles all claims made against the City in addition to administering the budget for the self-insured worker's compensation program. The Workers Compensation budget unit was introduced in FY 2003-04 as the City began to self-insure for Workers' Compensation in October 2003. The costs to provide this service are charged to other budget units with payroll accounts on an annual basis.

The budgets and service indicators for **Risk Management, Workers Compensation, Asset Replacement and the PERS Side Fund** are located at C-26 through C-33.

Goals:

- Complete sections of the department procedures manual that implement new processes
- Implement an intranet system for employees (Employee Access Center)
- Implement an electronic time-keeping system
- Implement the ability of citizens to pay for services using credit cards on the Internet.
- 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
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
FINANCE		5300			001-5000-5300	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	317,115	176,167	178,200	159,151	181,800
6102	Part Time & Temporary Salaries	32,111	42,557	42,600	62,128	42,600
6103	Overtime	3,022	7,267	1,200	7,829	1,200
6104	Special Pay	6,009	42,060	-	-	-
6205	Retirement	65,925	35,697	30,800	28,856	33,000
6210	Medicare	5,115	3,830	3,200	3,275	3,300
6211	Social Security	373	2,608	-	776	-
622X	Flex Credit Benefit	36,465	29,176	33,800	33,338	32,600
6245	Life Insurance	973	682	700	594	800
6280	Auto Allowance	1,989	-	-	-	-
6290	Phone Allowance	960	370	300	267	200
TOTAL		470,056	340,414	290,800	296,214	295,500
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	120	20	-	80	-
6320	Training	-	325	600	500	600
6330	Membership and Dues	520	320	300	320	300
6418	Books, Subscriptions, and Printing	125	168	400	-	400
6419	Minor Equipment	-	324	-	206	-
6420	Departmental Special Supplies	2,467	1,620	1,900	1,430	1,900
6522	Advertising	157	274	200	200	200
6529	Mileage	53	22	-	30	-
6530	Professional Services	42,241	36,854	30,100	35,631	35,000
6531	Maint. & Operation of Equipment	28,785	28,621	30,000	28,800	30,000
6570	Other Charges	143,246	144,416	142,900	144,400	308,000
TOTAL		217,714	212,964	206,400	211,597	376,400
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	10,900	11,400	7,100	7,100	11,900
6920	Workers' Comp Charges	12,700	8,700	10,200	10,200	10,300
6930	Asset Replacement Charges	14,600	10,900	10,900	10,900	10,900
6940	PERS Side Fund Charges	-	119,047	95,000	94,425	120,500
TOTAL		38,200	150,047	123,200	122,625	153,600
ACTIVITY TOTALS		725,970	703,425	620,400	630,436	825,500

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	Finance Director	-	-	-	-	-	-
1-102	Finance Manager/Treasurer	0.60	62,400	0.55	66,000	0.35	42,000
2128	Accountant	0.85	54,900	0.85	54,900	0.75	48,500
2122	Fiscal Services Specialist II	0.95	57,300	0.95	57,300	0.75	45,200
3066	Admin Assistant II	1.00	42,600	1.00	42,600	1.00	42,600
2109	Fiscal Services Specialist I	-	-	-	-	0.95	46,100
	Special Pay		42,100				
	Overtime		1,200		1,200		1,200
	Total Salaries		260,500		222,000		225,600
	Total Benefits		79,800		68,800		69,900
	Total	3.40	340,300	3.35	290,800	3.80	295,500

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
A/P checks	3100			
Payroll checks/vouchers	2504	2435	2450	2450
W-2 forms	147	156	160	160
1099 forms	60			
Bank reconciliations	72	72	72	72
Cash receipts processed	3600	2552	3000	3000
Purchase Orders processed	240			

NOTES:

	FY 13/14
6530: Annual Audit	28,000
Sales Tax Reports/Audit	5,000
CAFR Statistics & Debt Statement	2,000
	<u>35,000</u>
6531: Pentamation Licenses and Support	
The cost also reflects department expenditures for computer costs associated with the accounting system.	
6570: Property tax administration	91,000
Sales tax administration	30,000
Bank fees	20,000
Koppel and Grubber	2,000
Employee Negotiations	165,000
	<u>308,000</u>



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SUPPORT SERVICES		5350			001-5000-5350	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6416	Office Supplies	7,034	5,131	5,000	4,975	5,000
6418	Books, Subscriptions & Printing	5,035	4,050	5,500	5,000	5,500
6419	Minor Equipment	2,705	-	-	-	-
6420	Departmental Special Supplies	4,601	2,312	2,500	2,000	2,500
6525	Rents and Leases	15,881	12,819	12,000	14,200	12,000
6530	Professional Services	-	-	-	4,500	4,500
6531	Maint. & Operation of Equipment	-	550	600	575	600
6570	Other Charges	-	63	100	65	100
	TOTAL	35,256	24,926	25,700	31,315	30,200
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	35,256	24,926	25,700	31,315	30,200

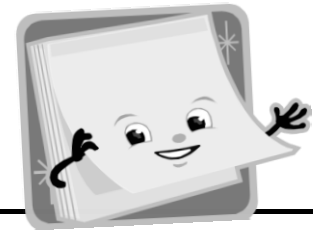
CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	Total	-	-	-	-	-	-

NOTES:

- 6416: Office supplies for all City departments excluding Fire and Marine Safety
- 6418: Various books and publications, miscellaneous printing, and excess copy costs
- 6420: Includes paper and toner for copiers/fax machines and water for City Hall
- 6525: Copier leases (all City Hall copiers are paid from this department)



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
HUMAN RESOURCES		5400			001-5000-5400	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	41,490	33,203	33,700	33,658	34,500
6102	Part Time & Temporary Salaries	52,171	41,058	38,800	38,818	43,700
6103	Overtime	483	396	200	344	200
6205	Retirement	18,598	12,171	10,100	10,164	11,500
6210	Medicare	1,189	866	1,100	827	1,100
6211	Social Security			-	31	-
622X	Flex Credit Benefit	9,438	8,759	9,800	10,380	8,200
6245	Life Insurance	266	241	200	212	300
6260	Unemployment Insurance	23,460	18,279	15,000	12,320	20,000
6270	Retirees Health Insurance	96,149	101,879	110,000	108,136	135,000
6280	Auto Allowance	765	488	500	459	500
6290	Phone Allowance	150	96	100	90	100
6295	Rideshare Program	5,200	5,520	5,000	4,061	5,000
TOTAL		249,360	222,955	224,500	219,500	260,100
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	764	25	1,300	200	1,300
6320	Training	387	1,110	1,100	200	1,100
6330	Membership and Dues	1,045	1,204	1,400	1,550	1,400
6341	Tuition Reimbursement	5,454	4,868	4,000	4,000	4,000
6350	Pre-Employment	6,863	8,145	2,900	5,300	2,900
6351	Recruitment	270	1,917	300	2,200	300
6418	Books, Subscriptions & Printing	344	272	300	300	300
6522	Advertising	-	-	500	200	500
6529	Mileage	114	-	200	100	200
6530	Professional Services	2,805	3,783	6,200	3,000	4,200
6538	Special Events	2,358	2,698	2,000	3,100	2,000
6570	Other Charges	2,963	1,870	4,400	1,200	4,400
TOTAL		23,368	25,892	24,600	21,350	22,600
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	3,200	3,300	2,300	2,300	4,100
6920	Workers' Comp Charges	3,500	2,500	3,500	3,500	3,600
TOTAL		6,700	5,800	5,800	5,800	7,700
ACTIVITY TOTALS		279,429	254,647	254,900	246,650	290,400

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	DCM/Community Dev. Dir.	0.15	22,500	0.15	22,500	0.15	22,500
1-104	H/R Analyst	0.75	46,600	0.63	38,800	0.60	43,700
2121	Administrative Assistant IV	0.20	10,700	0.20	11,200	0.20	12,000
	Overtime		200		200		200
	Total Salaries		80,000		72,700		78,400
	Total Benefits		27,300		21,800		21,700
	Health Insurance Retirees		108,000		110,000		135,000
	Unemployment Insurance		16,000		15,000		20,000
	Rideshare Program		5,000		5,000		5,000
	Total	1.10	236,300	0.98	224,500	0.95	260,100

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
New employees hired	20*	20*	20	20
Average to complete recruitment (days)	35	40	35	35
Separations/Terminations	9**	12***	10	12
MOUs negotiated	3	1	3	3
In-service training programs offered	5	5	5	5
Employee (avg) participants per in-service training	30	30	30	25-30

* Includes temporary/seasonal employees
 ** Includes 3 retirements, 3 resignations, 3 temporary/seasonal
 *** Includes 1 retirements, 2 resignations, 9 temporary/seasonal

NOTES:

6320: LCW and RTC trainings, city wide trainings, sexual harassment, team building, ethics training, etc.
 6330: Membership/Dues: IPMA-HR, CalPACS, SD Employment Consortium, IPMA HR (SD Chapter)
 6341: Tuition reimbursement for all City employees
 6350: Pre-employment medical exams, Livescan fingerprinting, vaccinations
 6351: Material related to recruitments: panel meals, binders, supplies, etc.
 6530: Wage Works (Flexible Spending Accounts), Employee Assistance Program, Website support, labor relations, miscellaneous materials
 6538: Annual Employee Appreciation Event



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
INFO/COMMUNICATION SYSTEMS		5450			001-5000-5450	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	105,226	97,074	97,100	97,074	97,100
6103	Overtime	833	-	-	-	-
6205	Retirement	20,840	15,832	13,500	13,545	14,300
6210	Medicare	1,523	1,360	1,400	1,349	1,400
622X	Flex Credit Benefit	9,009	8,598	10,100	10,400	8,600
6245	Life Insurance	314	305	300	286	300
6280	Auto Allowance	153	6	-	-	-
6290	Phone Allowance	630	624	600	600	600
TOTAL		138,528	123,798	123,000	123,254	122,300
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	282	-	-	-	-
6330	Membership and Dues	240	-	-	-	300
6419	Minor Equipment	13,409	13,395	18,700	15,000	12,500
6420	Departmental Special Supplies	1,784	996	5,000	3,000	3,500
6523	Communications	25,411	25,724	31,200	31,200	32,200
6525	Rents/Leases	1,139	1,254	1,300	1,500	1,300
6529	Mileage	-	-	300	-	300
6530	Professional Services	23,976	20,558	18,600	18,600	23,000
6531	Maint. & Operation of Equipment	21,325	18,276	20,700	18,700	20,700
6535	Community Television Production	33,033	30,983	36,200	36,200	38,200
TOTAL		120,599	111,185	132,000	124,200	132,000
CAPITAL, DEBT SVC & CHRGS						
6640	Equipment	1,168	(96)	-	-	-
6910	Claims Liability Charges	3,400	3,600	3,100	3,100	5,100
6920	Workers' Comp Charges	3,900	2,700	4,500	4,500	4,400
6930	Asset Replacement Charges	28,900	50,300	50,300	50,300	50,300
TOTAL		37,368	56,504	57,900	57,900	59,800
ACTIVITY TOTALS		296,494	291,487	312,900	305,354	314,100

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101 1-103	DCM/Community Dev. Dir. Network Systems Engineer	- 1.00	- 97,100	- 1.00	- 97,100	- 1.00	- 97,100
	Total Salaries		97,100		97,100		97,100
	Total Benefits		30,200		25,900		25,200
	Total	1.00	127,300	1.00	123,000	1.00	122,300

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
PC's supported	65	67	69	69
Physical servers supported	18	16	14	11
Virtual servers supported	4	6	8	11
Printers supported	27	28	29	29
Telephones supported	75	75	75	75
Voicemail boxes supported	88	89	90	90
Email boxes supported	114	115	115	115

NOTES:

- 6320: Training network systems engineer on continuing certification and citywide computer training
- 6419: Printers, fax machines, wireless cards, replacement parts, server room equipment
- 6420: Employee software licenses
- 6523: AT&T site to site connection, phone and DSL, Cox internet connection
- 6525: Cost to host City website and to post Municipal Codes on the MSRC website
- 6530: Technical support for LAN-Email/Web Filter
IT Technical Support
Web Development
- 6531: Computer and printer repairs, Firewall security & LAN maintenance. Costs associated with website and Internet access plus maintenance of voice-mail and phone systems
- 6535: Community access channel programming and web streaming



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
RISK MANAGEMENT - INSURANCE		5460			120-5000-5460	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	-	-	-	-	24,100
6205	Retirement	-	-	-	-	3,500
6210	Medicare	-	-	-	-	300
622X	Flex Credit Benefit	-	-	-	-	2,600
6245	Life Insurance	-	-	-	-	100
6290	Phone Allowance	-	-	-	-	100
TOTAL		-	-	-	30,700	30,700
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	168,078	187,550	210,000	215,860	240,200
6315	Travel-Meeting	-	-	100	-	500
6530	Professional Services	64,071	69,860	75,000	20,000	60,000
6540	Damage Claims	293	161,137	100,000	175,000	180,000
6541	Damage to City Property	8,888	8,305	-	-	-
TOTAL		241,330	426,852	385,100	410,860	480,700
CAPITAL, DEBT SVC & CHRGS						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		241,330	426,852	385,100	441,560	511,400

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-102 2122	Finance Manager/Treasurer	-	-	-	-	0.10	12,000
	Fiscal Services Specialist II	-	-	-	-	0.20	12,100
	Total Salaries		-		-		24,100
	Total Benefits		-		-		6,600
	Total	-	-	-	-	0.30	30,700

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Liability claims filed	4			
Value of claims*	\$270,200			

*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.

- 6310: General Liability, Property & Automobile and Miscellaneous Insurance Premiums
- 6530: Third party administration services, Armored Transport
- 6540: Damage Claims



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
WORKERS' COMPENSATION - INSURANCE		5465			125-5000-5465	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6102	Part Time & Temporary Salaries	-	-	-	-	10,900
6205	Retirement	-	-	-	-	1,600
6210	Medicare	-	-	-	-	200
622X	Flex Credit Benefit	-	-	-	-	1,300
TOTAL		-	-	-	-	14,000
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	92,188	87,751	110,000	102,000	131,900
6530	Professional Services	30,226	31,712	37,500	33,513	37,000
6540	Damage Claims	146,760	275,333	135,000	286,000	200,000
TOTAL		269,174	394,797	282,500	421,513	368,900
CAPITAL, DEBT SVC & CHRGS						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		269,174	394,797	282,500	421,513	382,900

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-104	HR Analyst	-	-	-	-	0.15	10,900
	Total Salaries		-		-		10,900
	Total Benefits		-		-		3,100
	Total	-	-	-	-	0.15	14,000

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Number of claims outstanding	14			
Outstanding value of claims filed	\$372,287			

NOTES:

6310: Excess premium through CSAC; State of California Self Insurance Fee
 6530: Third party administration services - Tri-Star
 6540: Claims



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
ASSET REPLACEMENT		5470			135-5000-5470	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
	TOTAL	-	-	-	-	-
	CAPITAL, DEBT SVC & CHRGS					
6640	Equipment	26,503	28,907	168,800	153,433	159,300
6650	Vehicles	4,732	23,817	78,500	157,761	44,500
	TOTAL	31,235	52,724	247,300	311,194	203,800
	ACTIVITY TOTALS	31,235	52,724	247,300	311,194	203,800

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

COMMENTARY:



NOTES:

	FY 13/14
6640: Fire Department:	
Hoses	4,700
SCBA Bottles	6,000
MDC Annual Assessment	6,500
VHF Radios	3,500
Matching Grant for Plymo-vent	3,100
Information Technology:	
Backup Solution	10,000
Servers replacement/Upgrade	26,000
Replacement PCs/Laptops	13,400
Licenses	5,500
Communications Infrastructure Upgrade	15,000
Marine Safety	
Radios	32,600
City Clerk	
Questys CMX Platform Conversion	8,000
Finance:	
Pentamation Upgrade	25,000
	<u>159,300</u>
6650: Marine Safety	
Rescue Vehicle	30,000
Flat bed trailer	2,000
Surf Rescue Personal Watercraft	12,500
	<u>44,500</u>
	<u>203,800</u>

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
PERS SIDE FUND		5480			150-5000-5480	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
	TOTAL	-	-	-	-	-
	CAPITAL, DEBT SVC & CHRGS					
6720	Interest Payment to Sanitation Fund		74,399	66,100	66,100	57,200
	TOTAL	-	74,399	66,100	66,100	57,200
	ACTIVITY TOTALS	-	74,399	66,100	66,100	57,200

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
PERS SIDE FUND	5480	150-5000-5480

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
N/A	N/A	N/A	N/A	N/A

NOTES:



COMMUNITY DEVELOPMENT

CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2013-2014
					General Fund
COMMUNITY DEVELOPMENT					872,400
					Coastal Business/Visitors
					917,900
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	6.25	5.50	5.50	5.50	5.40
SALARIES & FRINGE BENEFITS	603,855	453,946	467,200	438,650	475,300
MATERIAL, SUPPLIES & SERVICES	359,269	367,611	351,000	348,900	377,000
CAPITAL, DEBT SVC & CHARGES	37,600	57,748	57,900	57,900	65,600
TOTAL BUDGET	1,000,724	879,305	876,100	845,450	917,900

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 permits, manages housing programs for the City related to affordable housing, and administers and implements the City's General Plan. The department also provides professional and technical support to the City Council and City Staff. The department includes two divisions – the Planning 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 Planning Division budget and service indicators are located at C-38 and C-39.

The **Shoreline Management Division** administers comprehensive local, state and federal efforts to maintain and improve the City's shoreline and beach nourishment 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 is pursuing in Shoreline Management include sand replenishment and nourishment involving local jurisdiction partnerships, as well as, regional stewardship. Funding for these programs is comprised of local, state and federal resources. The Shoreline Management Division budget and service indicators are located at C-70 and C-71.

COMMUNITY DEVELOPMENT (continued)

Goals:

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

- General Plan Update (including Land Use, Circulation and Programmatic EIR, the Housing Element is complete and certified)
- Development of a Climate Action Plan
- Development of Implementing Policies, and Incorporation of Ordinances of the adopted Local Coastal Plan/Land Use Plan
- Progress on the City's Sand Replenishment & Retention Program
- Update View Assessment Toolkit and Guidelines
- Create Development Review Toolkit and Guidelines
- Coordination of Adopted Specific Plan Standards with the Highway 101 Streetscape Projects
- Mixed Use Affordable Housing Project
- Review and recommendation of business district parking practices and standards



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET


DEPARTMENT		DEPT. NO.			BUDGET UNIT	
COMMUNITY DEVELOPMENT		5550			001-5500-5550	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	391,577	262,548	326,600	311,647	365,000
6102	Part Time & Temporary Salaries	57,692	58,143	34,200	33,286	-
6103	Overtime	5,191	4,228	1,800	2,317	1,800
6105	Temporary Non-Payroll	3,061	43,453	-	-	-
6205	Retirement	84,507	43,701	50,400	38,232	53,700
6210	Medicare	6,799	4,626	5,300	4,991	5,300
6211	Social Security	1,085	1,055	-	-	-
622X	Flex Credit Benefit	48,415	33,426	45,400	45,816	46,300
6245	Life Insurance	1,269	843	1,100	897	1,200
6280	Auto Allowance	3,060	1,530	1,500	1,224	1,200
6290	Phone Allowance	1,200	392	900	240	800
TOTAL		603,855	453,946	467,200	438,650	475,300
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences & Meetings	625	87	300	300	300
6320	Training	70	718	1,200	1,200	1,200
6330	Membership and Dues	880	615	900	900	900
6418	Books, Subscriptions and Printing	4,555	1,519	3,800	3,800	3,500
6419	Minor Equipment	718	-	-	-	-
6420	Departmental Special Supplies	2,129	2,076	2,000	2,000	2,600
6522	Advertising	2,669	3,854	4,100	4,100	3,800
6529	Mileage	874	247	600	600	600
6530	Professional Services	53,988	19,431	18,000	17,600	17,600
TOTAL		66,508	28,547	30,900	30,500	30,500
CAPITAL, DEBT SVC & CHRGS						
6640	Equipment	-	1,248	-	-	-
6910	Claims Liability Charges	20,600	15,300	11,600	11,600	19,300
6920	Workers' Comp Charges	17,000	11,600	16,700	16,700	16,700
6930	Asset Replacement Charges	-	29,600	29,600	29,600	29,600
TOTAL		37,600	57,748	57,900	57,900	65,600
ACTIVITY TOTALS		707,964	540,241	556,000	527,050	571,400

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	DCM/Community Dev. Dir.	0.50	75,000	0.50	75,000	0.40	60,000
1-101	Community Dev. Director	-	-	-	-	-	-
1-103	Assistant to CM	-	-	-	-	-	-
1-104	Principal Planner	1.00	90,700	1.00	80,100	1.00	80,100
3136	Associate Planner	1.00	69,900	1.00	69,900	1.00	70,000
3123	Assistant Planner	1.00	50,600	1.00	55,800	1.00	61,600
3107	Junior Planner	-	-	-	-	1.00	45,300
3108	Administrative Assistant III	1.00	48,700	1.00	45,800	1.00	48,000
6087	Planning Tech (Part-time)	1.00	34,200	1.00	34,200	-	-
	Overtime		1,800		1,800		1,800
	Total Salaries		370,900		362,600		366,800
	Total Benefits		120,800		104,600		108,500
	Total	5.50	491,700	5.50	467,200	5.40	475,300

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Structure development permit applications	14	8	2	2
All discretionary review project applications	14	34	39	41
Business Certificates				
- New	483	516	430	430
- Renewals	1,641	1,898	1,878	1,900



NOTES:

- 6530: American Planning Association, Association of Environmental Professionals and various other professional dues
- 6418: Planning related books and reference materials, printing of blueprints, forms, and public notices, and annual charge for Assessor's Office data from Data Quick
- 6420: Film and graphics supplies
- 6522: Legally required public hearing advertisements
- 6529: Mileage reimbursement for staff
- 6530: Consultants for environmental review and other professional and consulting services

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
BUILDING SERVICES		5560			001-5500-5560	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6418	Books, Subscriptions & Printing	1,782	733	4,000	200	2,000
6420	Special Department Supplies	1,578	1,467	-	2,000	2,000
6530	Professional Services	289,400	336,864	281,600	281,700	297,000
	TOTAL	292,761	339,064	285,600	283,900	301,000
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	292,761	339,064	285,600	283,900	301,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

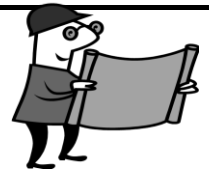
DEPARTMENT	DEPT. NO.	BUDGET UNIT
BUILDING SERVICES	5560	001-5500-5560

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
New housing units	6	7	6	6
Total value of construction (in millions)	\$13.22	\$15.40	\$13.00	\$14.00
Officially submitted plans reviewed	372	223	178	200

NOTES:

- 6418: Printing of building permit forms and handouts
- 6530: Contract services with Esgil Corporation for processing building permits (offset by permit fees collected)



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
COASTAL BUSINESS/VISITORS		5570			250-5500-5570	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6530	Professional Services	5,102	-	-	-	-
6532	Contribution to Agencies	25,750	22,000	22,000	22,000	22,000
6538	Special Events	9,031	14,733	12,500	12,500	23,500
	TOTAL	39,883	36,733	34,500	34,500	45,500
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	39,883	36,733	34,500	34,500	45,500

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
COASTAL BUSINESS/VISITORS	5570	250-5500-5570

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	Total						

NOTES:

	FY 13/14
6532: Contribution to Agencies;	
Solana Beach Chamber of Commerce Fiesta Del Sol	15,000
	7,000
	22,000
6538: Special Events:	
Spring Festival & Egg Hunt	2,500
Beach Blanket Movie Night	2,500
Paws in the Park	1,500
Concerts at the Cove (50% Arts, 50% TOT)	6,000
Arts Alive Event	
Contribution by City	4,000
Public Arts Reserve	4,500
Temporary Public Art Program	
Public Arts Reserve	2,500
	23,500





PUBLIC SAFETY



CITY OF SOLANA BEACH FUNCTION ACTIVITY OVERVIEW					
FUNCTION PUBLIC SAFETY	FUND DISTRIBUTION				2013-2014
	General Fund				8,566,300
	Fire Mitigation Fees				15,000
	Camp Programs				223,900
	COPS				100,000
				8,905,200	
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	32.40	32.81	33.54	33.54	33.54
SALARIES & FRINGE BENEFITS	3,599,947	3,488,956	3,561,700	3,457,279	3,471,900
MATERIAL, SUPPLIES & SERVICES	3,745,500	3,913,372	4,022,200	3,878,960	4,214,500
CAPITAL, DEBT SVC & CHARGES	535,579	761,828	951,400	941,195	994,900
TOTAL BUDGET	7,881,026	8,164,156	8,535,300	8,277,434	8,681,300

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 at C-46 and C-47 Animal Control is provided by the County of San Diego's Department of Animal Services and its budget and service indicators are located at C-52 and C-53.

Shoreline Protection, while classified in the Public Safety function, is overseen by the Community Development Department whose department overview and structure are located beginning C-35. Shoreline Protection's budget and service indicators are located at C-70 and C-71.

Mission statements, structure and services, goals, and budget and service indicators for the remaining departments in Public Safety can be found beginning at the following pages:

<u>Department</u>	
Fire	C-49
Code & Parking Enforcement	C-55
Emergency Preparedness	C-59
Marine Safety	C-63
Junior Lifeguards	C-67

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
LAW ENFORCEMENT		6110			001-6000-6110	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6523	Communications	1,221	1,187	1,200	1,200	1,200
6530	Professional Services	2,900,577	2,992,921	3,076,000	2,994,827	3,280,500
6531	Equipment Maintenance	10,914	-	-	-	-
	TOTAL	2,912,712	2,994,108	3,077,200	2,996,027	3,281,700
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	2,912,712	2,994,108	3,077,200	2,996,027	3,281,700

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		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-74, provides the remaining as follows:

	FY 13/14	
Law Enforcement	\$ 3,281,700	97%
COPS	100,000	3%
	<u>\$ 3,381,700</u>	



SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Response Calls:				
Priority 1	11	15	20	26
Priority 2	1,019	1,112	1,205	1,315
Priority 3	1,712	1,709	1,700	1,700
Priority 4	1,206	1,076	970	925
Hazard traffic citations issued for every 1 injury/ /fatal traffic accidents	n/a			
FBI index crimes	267	285	300	315

NOTES:

<i>Total cost of services breakdown:</i>		<u>FY 13/14</u>
Deputy Patrol	7.090	1,056,956
Deputy Traffic	2.310	344,368
Deputy Motor	1.000	159,408
Deputy SPO	2.200	327,969
CSO	0.500	33,125
Sergeant	1.034	193,964
One Special Purpose Officer (Narcotics Enforcement)		-
Detective	1.000	155,965
Detective Sgt.	0.111	20,838
Station Staff		194,361
<i>General Fund Funded Subtotal</i>		<u>2,486,953</u>
<i>Less: Amount funded by COPS Special Revenue Grant</i>		<u>(100,000)</u>
<i>General Fund Funded Subtotal</i>		2,386,953
Ancillary Support		411,927
Supply		48,697
Vehicles		203,981
Space		71,389
Management Support		118,423
Liability		26,279
<i>Total Sheriff's Contract funded by General Fund</i>		<u>3,267,648</u>
Phone Booth at La Colonia		1,200
ARJIS		8,052
Cal_ID/Criminal Clearing House		4,800
<i>Total General Fund Funded</i>		<u>3,281,700</u>



Fire Department

Mission Statement:

We serve the community and one another with compassion, professionalism, integrity, respect and accountability.

Structure & Services

Management of the Fire Department is being provided through a Management Services Agreement that consists of a Fire Chief, Deputy Chief, three 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 while three of 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. 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 and 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-50 and C-51 and the budget for Fire Mitigation funds, which helps support the capital acquisitions for the department, is located at C-72 and C-73.

Goals:

- Respond to 90% of all emergencies in less than 8 minutes from dispatch to arrival on scene
- 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 4,000 hours training
- Continue inspections in the Wildland Urban Interface
- Deliver preparedness and mitigation information to residents in high-risk areas
- 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
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
FIRE		6120			001-6000-6120	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	1,566,353	1,572,719	1,589,100	1,544,994	1,603,200
6102	Part Time & Temporary Salaries	21,479	51,232	63,900	44,000	60,700
6103	Overtime	347,589	397,477	380,000	436,022	280,000
6104	Special Pay	62,074	63,893	63,800	38,629	64,900
6205	Retirement	560,856	398,335	418,000	388,776	445,800
6210	Medicare	26,271	26,635	30,400	26,888	29,100
6211	Social Security	1,488	983	-	187	-
622X	Flex Credit Benefit	164,877	163,950	193,500	192,263	164,700
6245	Life Insurance	4,656	4,908	5,300	4,463	5,300
6290	Phone Allowance	600	623	600	600	600
TOTAL		2,756,243	2,680,754	2,744,600	2,676,822	2,654,300
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences & Meetings	682	1,358	-	-	-
6320	Training	1,209	4,645	5,100	5,100	4,100
6330	Membership and Dues	-	125	200	200	200
6340	Clothing and Personal Expenses	3,508	6,933	7,600	7,600	6,700
6416	Office Supplies	590	521	700	700	700
6417	Postage	14	46	-	-	-
6418	Books, Subscriptions & Printing	313	1,327	900	900	1,200
6419	Minor Equipment	759	307	2,000	2,000	2,600
6420	Departmental Special Supplies	6,311	6,238	6,500	6,500	7,800
6421	Small Tools	-	16	600	600	600
6427	Vehicle Operating Supplies	27,833	25,499	30,000	30,000	28,000
6428	Vehicle Maintenance	33,541	71,784	50,900	50,900	50,900
6522	Advertising	81	-	-	-	-
6523	Communications	11,418	10,752	12,400	12,400	12,000
6524	Utilities - Electric	12,504	14,371	14,700	14,700	15,200
6525	Rents and Leases	82	-	-	-	-
6526	Maint. of Buildings & Grounds	3,459	1,212	1,000	1,000	1,000
6527	Utilities - Other	2,737	3,551	3,800	3,800	4,000
6530	Professional Services	313,179	360,777	362,000	362,000	347,300
6531	Maint. & Operation of Equipment	7,469	9,002	9,000	9,000	5,200
6532	Contribution to Other Agencies	16,538	7,732	9,100	9,100	11,700
6570	Other Expense	776	143	-	-	-
TOTAL		443,002	526,339	516,500	516,500	499,200
CAPITAL, DEBT SVC & CHRGS						
6720	Debt Service - 800 MHZ Radios	24,479	-	-	-	-
6910	Claims Liability Charges	60,500	70,000	67,600	67,600	105,900
6920	Workers' Comp Charges	203,900	160,100	276,100	276,100	261,800
6930	Asset Replacement Charges	131,100	151,700	151,700	151,700	151,700
6940	PERS Side Fund Charges	-	260,696	296,300	286,985	277,900
TOTAL		419,979	642,496	791,700	782,385	797,300
ACTIVITY TOTALS		3,619,224	3,849,589	4,052,800	3,975,707	3,950,800

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-102	Deputy Fire Chief /Marshal	1.00	123,400	1.00	123,400	1.00	123,400
5109	Fire Captain II	3.00	275,900	3.00	276,000	3.00	276,000
5099	Fire Captain I (fully qualified)	2.00	180,400	2.00	180,400	3.00	266,300
5094	Fire Captain I (other qualified)	1.00	85,900	1.00	86,000	-	-
5091-A	Fire Engineer	2.00	155,400	2.00	155,500	2.00	134,300
5100	Fire Engineer+Paramedic	3.00	245,200	3.00	255,300	6.00	504,000
5091	Firefighter + Paramedic	6.00	438,700	6.00	448,000	3.00	229,400
5080	Firefighter	1.00	69,700	1.00	69,800	1.00	69,800
6089	Temporary Fire Prevent. Tech	-	-	0.75	53,300	0.75	53,300
3108	Administrative Asst III	0.22	10,200	0.20	5,300	-	-
3086	Administrative Asst II	-	-	-	-	0.20	7,400
	Overtime		380,000		380,000		280,000
	EMT Re-Certification Pay		4,000		4,000		4,500
	Holiday Pay		59,200		59,800		60,400
	Total Salaries		2,028,000		2,096,800		2,008,800
	Total Benefits		819,400		647,800		645,500
	Total	19.22	2,847,400	19.95	2,744,600	19.95	2,654,300

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Emergency responses	1525	1543	1736	1875
Training hours	4832	5077	5090	6000
Fire plan checks	91	174	335	300
Response type %:				
Fire	2.4%	4.0%	3.5%	4.0%
Medical	59.1%	61.0%	57.0%	58.0%
Other emergencies	38.5%	35.0%	40.0%	38.0%



NOTES:

6420: Shop supplies, dry goods and drinking water and misc. fire station supplies (janitorial etc.)	
6427: Gasoline for all engines and vehicles	
6523: Phones, cell and long distance, dispatch data and fax line, wireless cards	
6530: Fire Management Agreement	FY 13/14
NCDPJPA Dispatch Services	277,700
Physicals	66,700
Other (Telestaff, Proj. Heartbeat, Lynx)	900
	<u>2,000</u>
	<u>347,300</u>
6531: Maintenance, repair of equipment other than vehicles, including annual ladder stress tests, emergency phones and NCDPJPA Video Conferencing	
6532: Palomar College Training	4,000
Palomar College Testing	3,000
MDC Maintenance (NCJPA)	2,600
Trauma Intervention Program	2,100
	<u>11,700</u>

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET


DEPARTMENT		DEPT. NO.			BUDGET UNIT	
ANIMAL CONTROL		6130			001-6000-6130	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	-	7,499	7,500	7,499	7,500
6103	Overtime	-	58	-	36	-
6205	Retirement	-	1,222	1,000	1,045	1,100
6210	Medicare	-	100	100	99	100
622X	Flex Credit Benefit	-	411	500	536	400
6245	Life Insurance	-	22	-	22	-
6280	Auto Allowance	-	153	200	153	200
6290	Phone Allowance	-	30	-	30	-
TOTAL		-	9,495	9,300	9,420	9,300
MATERIALS, SUPPLIES & SERV						
6530	Professional Services	83,705	79,511	84,700	84,700	94,200
TOTAL		83,705	79,511	84,700	84,700	94,200
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	-	300	200	200	400
6920	Workers' Comp Charges	-	200	300	300	300
TOTAL		-	500	500	500	700
ACTIVITY TOTALS		83,705	89,506	94,500	94,620	104,200

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	DCM/Community Dev. Dir.	0.05	7,500	0.05	7,500	0.05	7,500
	Overtime		-		-		-
	Total Salaries		7,500		7,500		7,500
	Total Benefits		2,200		1,800		1,800
	Total	0.05	9,700	0.05	9,300	0.05	9,300

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Impounded animals	45	39	52	50
Claimed animals	10	12	14	13
Adopted animals	34	15	22	20
Euthanized animals	4	7	8	10
Licenses sold	574	520	560	550

NOTES:	
6530: Appropriation for animal control services through the County of San Diego	FY 13/14
Removal of dead animals	90,700
SNAPS	2,000
	<u>1,500</u>
	<u><u>94,200</u></u>
Some of the costs for this budget unit are offset by revenue received by the County of San Diego for animal licenses.	
	



Codes and Parking Enforcement

Mission Statement:

The Code Compliance Department 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.

Structure & Services

Under the direction of the Deputy City Manager, the Code Compliance and Parking Enforcement Department consists of one full time Senior Code Compliance Officer and one part time Code Compliance Specialist. This department plans, organizes and monitors all activities related to the municipal code, parking laws, stormwater and regulation enforcement activities within the City.

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 inspections
- Respond and investigate complaints
- Assist with monitoring of school traffic and speed surveys
- Provide security and road closures for the Fourth of July

The Codes and Parking Enforcement budget and service indicators are located at C-57.

Goals:

- Respond to written complaints within 48 hours
- Streamline processes

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CODE & PARKING ENFORCEMENT		6140			001-6000-6140	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	111,459	117,777	81,500	98,353	81,500
6102	Part Time & Temporary Salaries	7,334	-	36,500	19,523	39,000
6103	Overtime	387	445	2,100	143	2,100
6205	Retirement	23,349	19,101	16,500	16,478	17,700
6210	Medicare	1,669	1,685	1,700	1,700	1,800
622X	Flex Credit Benefit	13,675	15,373	17,600	18,742	15,000
6245	Life Insurance	330	367	400	344	400
6280	Auto Allowance	612	636	600	612	600
6290	Phone Allowance	120	125	100	120	100
TOTAL		158,935	155,508	157,000	156,015	158,200
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences & Meetings	-	-	-	16	-
6330	Membership and Dues	150	75	200	125	200
6340	Clothing and Personal Expenses	148	367	400	450	400
6416	Office Supplies	599	384	800	800	800
6417	Postage		15	100	100	100
6418	Books, Subscriptions & Printing	2,314	2,618	1,300	1,000	1,300
6419	Minor Equipment	392	426	200	200	200
6420	Departmental Special Supplies	18	219	100	170	100
6427	Vehicle Operating Supplies	3,161	3,404	3,600	3,600	3,600
6428	Vehicle Maintenance	1,360	1,218	1,200	1,200	1,200
6522	Advertising	50	-	-	-	-
6523	Communications	812	778	1,000	1,000	1,000
6525	Rents and Leases	205	-	-	-	-
6530	Professional Services	12,558	10,209	18,000	18,000	18,000
6531	Maint. & Operation of Equipment	234	-	800	800	800
6570	Other Charges	26,534	22,906	27,400	27,400	27,400
TOTAL		48,535	42,618	55,100	54,861	55,100
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	4,400	4,700	3,900	3,900	6,400
6920	Workers' Comp Charges	8,700	5,400	8,300	8,300	6,600
6930	Asset Replacement Charges	4,800	-	6,800	6,800	6,800
TOTAL		17,900	10,100	19,000	19,000	19,800
ACTIVITY TOTALS		225,370	208,226	231,100	229,876	233,100

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
CODE & PARKING ENFORCEMENT	6140	001-6000-6140

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	DCM/Community Dev. Dir.	0.20	29,900	0.20	29,900	0.20	29,900
3126	Sr. Code Compliance Officer	0.80	51,600	0.80	51,600	0.80	51,600
3086	Administrative Asst III	0.03	1,400	-	-	-	-
6084	Temp. Code Compl. Asst.	0.75	34,700	0.75	36,500	0.75	39,000
	Overtime		2,100		2,100		2,100
	Total Salaries		119,700		120,100		122,600
	Total Benefits		41,500		36,900		35,600
	Total	1.78	161,200	1.75	157,000	1.75	158,200

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Cases opened	1184	1073	1277	1200
Cases closed	1167	1054	1270	1200
Inspections:				
Building	87	53	205	200
Zoning	17	15	24	20
Signs	393	275	300	350
Stormwater	10	15	24	20
Vacation rental	147	145	155	150
Miscellaneous	530	730	770	700
Permits issued	57	62	80	80



NOTES:
6330: Southern California Association of Code Enforcement Officers
6340: Uniforms for Parking and Code Enforcement personnel
6416: Specialized office supplies and lamination of certificates
6418: Electrical, Mechanical and California Vehicle Code Book, Uniform Fire Code Book replacement
6523: Cellular phone charges, long distance, radios
6530: Processing costs for parking citations - Data Ticket, DOJ fingerprinting
6531: Maintenance and repair of computer, radar and all service equipment, telephone system and office equipment
6570: Parking Citation fees required by State - fee amount is calculated as a percentage of parking fees



Emergency Preparedness

Structure & Services

This department includes maintenance and operation of the City's Emergency Operations Center (EOC), the City's membership in the Regional Hazardous Incident Response Team, and the Unified Disaster Council of San Diego County. The Community Emergency Response Team is under the direction of the City's Emergency Preparedness Department. This department operates under the direction of the Deputy Fire Chief with the support of the fire department personnel.

Ongoing responsibilities include:

- Assist the City and the public prepare for a large scale incident
- Participate as a contract member in the Hazardous Incident Response Team
- Participate as a member of the Unified Disaster Council
- Conduct CERT training
- Assist other organizations in the community with emergency preparedness planning
- Maintain the EOC in a ready state

The Emergency Preparedness Department's budget and service indicators are located at C-60 and C-61.

Goals:

- Train 15 new CERT members
- Participate in regional training exercises
- Assist City employees receive ICS/NIMS training
- Explore opportunities to improve the infrastructure of the EOC
- Develop or update evacuation and continuity of operations plans
- Provide assistance to Public Works Department to complete the installation of the Emergency Generator at City Hall

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
EMERGENCY PREPAREDNESS		6150			001-6000-6150	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6419	Minor Equipment	-	1,299	-	-	-
6523	Communications	192	189	300	2,129	300
6530	Professional Services	-	900	-	-	-
6531	Maint. & Operation of Equipment	467	-	500	225	500
6532	Contribution to Other Agencies	17,296	17,303	18,300	18,067	21,100
6570	Other Charges	-	1,536	6,500	760	3,700
	TOTAL	17,954	21,227	25,600	21,181	25,600
	CAPITAL, DEBT SVC & CHRGS					
6640	Equipment	-	1,197	-	-	-
	TOTAL	-	1,197	-	-	-
	ACTIVITY TOTALS	17,954	22,424	25,600	21,181	25,600

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

NOTES:

- 6531: Emergency generator maintenance agreement, diesel fuel costs and computer maintenance
- 6532: Contribution to Hazardous Materials Response
- 6570: Community Emergency Response Team, earthquake management, gas shut-off tools, Red Cross kits





Marine Safety Department

Mission Statement:

The mission of the Solana Beach Marine Safety Department is to mitigate the threat to life and property from medical and other emergencies on the beaches, in the ocean, surrounding waterways, and coastal bluffs through education, prevention, emergency response and recovery programs.

Structure & Services

The City of Solana Beach Marine Safety Department is in charge of the city's 1.7 miles of coastline. The Marine Safety Department operates with three full-time employees, complimented with 35 seasonal employees. The department primarily handles waterborne emergencies in the City of Solana Beach 24 hours a day, answering calls for help from beachgoers, swimmers, surfers, and boaters. It also conducts animal rescues, dive rescues and recovery, cliff rescues, and EMS rescues.

Ongoing responsibilities include:

- Provide response to waterborne & coastal emergencies
- Conduct training for lifeguard staff
- Maintain the Marine Safety Headquarters and rescue equipment
- Develop a budget and monitor revenues and expenditures
- Conduct public education presentations
- Oversee the cities Junior Lifeguard Program

The Marine Safety Department's budget and service indicators are located at C-64 and C-65.

Goals:

- Conduct a minimum of 500 hours training.
- Continued participation in SDR ALERT (San Diego Regional Aquatic Lifesaving Emergency Response Taskforce) developing and maintaining relationships with neighboring organizations involved in aquatic rescue...developing procedures and protocols for incidents.
- Replace DMS portable tower with a station built on the access at Del Mar Shores.
- Replace a command rescue vehicle.
- Oversee the City's Junior Lifeguard Program
- Replace a seven year old Personal Watercraft

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
MARINE SAFETY		6170			001-6000-6170	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	229,147	221,215	220,200	220,189	220,200
6102	Part Time & Temporary Salaries	194,367	192,602	189,500	197,317	186,200
6103	Overtime	820	1,030	1,000	1,015	1,000
6104	Special Pay	12,721	12,915	12,900	7,995	12,900
6205	Retirement	77,510	61,518	59,200	58,024	62,200
6210	Medicare	6,067	5,912	6,100	6,027	6,100
6211	Social Security	11,799	10,624	11,100	11,731	11,100
622X	Flex Credit Benefit	27,081	27,384	32,300	33,452	27,500
6245	Life Insurance	683	717	800	662	800
6285	Uniform Allowance	1,500	1,500	1,500	1,857	1,500
6290	Phone Allowance	600	623	600	600	600
TOTAL		562,296	536,039	535,200	538,869	530,100
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences & Meetings	-	121	200	200	200
6320	Training	189	1,611	500	1,000	1,000
6330	Membership and Dues	300	-	-	-	-
6340	Clothing and Personal Expenses	2,792	1,472	2,200	2,500	2,500
6416	Office Supplies	465	531	500	700	700
6417	Postage	-	12	-	-	-
6418	Books, Subscriptions & Printing	852	684	1,000	800	800
6419	Minor Equipment	2,152	2,409	1,400	1,500	1,500
6420	Departmental Special Supplies	1,839	2,774	2,200	2,400	2,400
6427	Vehicle Operating Supplies	6,259	6,420	6,000	6,000	6,000
6428	Vehicle Maintenance	5,414	1,309	2,100	1,500	1,500
6523	Communications	2,018	2,091	2,000	2,000	2,000
6525	Rents and Leases	837	1,662	1,600	1,600	1,600
6526	Maint. of Buildings & Grounds	751	982	1,000	1,000	1,000
6530	Professional Services	150	180	500	200	600
6531	Maint. & Operation of Equipment	866	575	1,300	1,100	1,100
TOTAL		24,882	22,833	22,500	22,500	22,900
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	13,900	15,100	13,600	13,600	22,100
6920	Workers' Comp Charges	33,700	22,600	54,600	54,600	69,600
6930	Asset Replacement Charges	50,100	44,300	43,000	43,000	43,000
6940	PERS Side Fund Charges	-	23,357	29,000	28,110	27,200
TOTAL		97,700	105,357	140,200	139,310	161,900
ACTIVITY TOTALS		684,878	664,229	697,900	700,679	714,900

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-103	Marine Safety Captain	1.00	87,600	1.00	87,600	1.00	87,600
4138	Marine Safety Lieutenant	1.00	72,900	1.00	72,900	1.00	72,900
4118	Marine Safety Sergeant	1.00	59,700	1.00	59,700	1.00	59,700
Hourly	Sr. Lifeguard + EMT (P/T 3,435Hrs)	1.65	73,200	1.65	73,200	1.65	73,200
Hourly	Lifeguard (P/T 6,686 HRS)	3.21	105,700	3.21	105,700	3.21	105,700
3108	Administrative Asst III	0.22	10,200	0.20	10,600	-	-
3086	Administrative Asst III	-	-	-	-	0.20	7,300
	Overtime		1,000		1,000		1,000
	Holiday Pay		12,900		12,900		12,900
	Total Salaries		423,200		423,600		420,300
	Total Benefits		127,600		111,600		109,800
	Total	8.08	550,800	8.06	535,200	8.06	530,100

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Rescues	175	167	200	200
Medical aids	300	237	325	325
Municipal Code enforcements	6500	7305	7000	7000
Public education	700	778	750	750



NOTES:

- 6320: CPR and First Aid Recertification Training for Returning Staff
- 6340: Uniforms for seasonal and permanent staff (hats, trunks, swim suits, long sleeve shirts, board shorts, wetsuits and rash guards)
- 6416: Record keeping books, envelopes, poster board and organizers
Ink cartridges for printer

- 6418: Annual tide books
Log Book and Tower Log Books

- 6419: Minor rescue equipment:
Rescue equipment, rescue tubes and boards, megaphones
SCUBA and cliff rescue equipment

- 6420: Medical supplies,
Tower supplies (locks, chairs, binoculars, phones)
Rescue vehicle & ATV supplies

- 6523: Telephone service costs and repairs/installations
- 6530: Fire extinguisher service, annual security charge, annual copier maintenance and support contract, and miscellaneous fees
- 6531: Maintenance of Personal Watercraft, ATV, SCUBA and rescue boat/skiff
Misc. maintenance for beach & tower equipment



Junior Lifeguard Program

Mission Statement:

The mission of the Solana Beach **Junior Lifeguard Program** is to provide a safe and fun environment where participants learn about the beaches, the ocean, and coastal bluffs through education and activities centered on the local environment. We aim to build healthy bodies through exercise and games, to foster a sense of community, and to build self-esteem among the participants.

Structure & Services

The City of Solana Beach Junior Lifeguard Program operates as a branch of the Marine Safety Department and is located approximately 100 yards north of the Seascape Public Access. The Junior Lifeguard Program is in session for 10 weeks during the summer, and has over 700 participants ages 7-16, representing about 500 local families. The program employs 35 seasonal staff members.

The Junior Lifeguard Program's budget and service indicators are located at C-68, C-69, C76 and C77.

Goals:

- To maintain an enrollment of 700 participants.
- To maintain an affordable high quality youth program, which is self-sustaining.
- To play a significant role in educating the local youth to coastal safety hazards like bluffs and rip currents and the marine environment.
- To become a significant source of lifeguard candidates for the Marine Safety Department.

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
JUNIOR LIFEGUARDS		6180			001-6000-6180	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6102	Part Time & Temporary Salaries	108,083	95,615	103,700	67,935	-
6103	Overtime	23	-	-	1,187	-
6205	Retirement	7,555	5,738	5,300	2,448	-
6210	Medicare	1,540	1,356	1,500	986	-
6211	Social Security	5,273	4,452	5,100	3,597	-
TOTAL		122,473	107,160	115,600	76,153	-
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	10,064	10,041	11,000	-	-
6315	Travel, Conferences, & Meetings	19,529	19,438	25,300	18,027	-
6320	Training	-	-	500	-	-
6340	Clothing and Personal Expenses	25,557	31,971	28,500	2,713	-
6416	Office Supplies	544	700	700	122	-
6417	Postage	14	-	200	-	-
6418	Books, Subscriptions & Printing	102	-	-	259	-
6419	Minor Equipment	1,412	6,834	7,000	-	-
6420	Departmental Special Supplies	1,634	3,042	3,700	553	-
6427	Vehicle Operating Supplies	80	144	200	-	-
6428	Vehicle Maintenance	242	1,799	500	382	-
6525	Rents and Leases	1,675	1,578	2,000	355	-
6530	Professional Services	2,469	2,770	2,300	2,280	-
6531	Maint. & Operation of Equipment	109	-	200	-	-
TOTAL		63,432	78,316	82,100	24,691	-
CAPITAL, DEBT SVC & CHRGS						
6940	PERS Side Fund Charges	-	2,178	-	-	-
TOTAL		-	2,178	-	-	-
ACTIVITY TOTALS		185,905	187,654	197,700	100,844	-

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
JUNIOR LIFEGUARDS	6180	001-6000-6180

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Hourly	Program Director	0.48	21,500	0.48	21,500	-	-
Hourly	Assistant Prog Dir	0.19	6,800	0.19	6,800	-	-
Hourly	Senior Instructors	1.14	39,200	1.14	39,200	-	-
Hourly	Regular Instructors	0	-	-	-	-	-
Hourly	Program Assistants	1.92	36,200	1.92	36,200	-	-
	Total Salaries		103,700		103,700		-
	Total Benefits		13,800		11,900		-
	Total Salaries	3.73	117,500	3.73	115,600	-	-

SERVICE INDICATOR	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Program participants	653	752	750	750



NOTES:

- 6310: Insurance for the program and program participants
- 6315: Awards ceremonies
 - Junior Lifeguard competitions
 - Field Trip to Wild Rivers
 - Staff Appreciation
 - Miscellaneous
 - Bus Transportation
- 6340: Cost of uniforms for program staff (hats, trunks, swim suits, t-shirts)
 - Jr. Guard Uniforms
- 6416: Record keeping books, poster board, stamps, organizers and office supplies
- 6419: Body boards
 - Soft surfboards and paddleboards
 - Miscellaneous equipment
- 6420: Jr. Guard patches
 - First Aid Supplies
 - Misc. supplies
 - Marketing and Promotional Materials
- 6525: Rental of summer office trailer
- 6530: DVD Production, Sewing JG Patches, Signs and Banners

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SHORELINE MANAGEMENT		6190			001-6000-6190	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
TOTAL		-	-	-	-	-
MATERIALS, SUPPLIES & SERV						
6330	Membership and Dues	1,100	1,000	1,100	1,100	1,100
6530	Professional Services	41,939	34,432	38,900	38,900	31,000
6532	Contribution to Other Agencies	-	3,928	3,500	3,500	-
TOTAL		43,039	39,360	43,500	43,500	32,100
CAPITAL, DEBT SVC & CHRGS						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		43,039	39,360	43,500	43,500	32,100

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	Total						

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Bluff failures:				
Major	6	0	0	1
Minor	15	3	3	5
Beach closures	0	0	0	0

NOTES:	FY 13/14
6330: California Coastal Coalition	1,000
IMPAC Government Membership	100
	<u>1,100</u>
6530: Marlowe & Company (Beach Sand)	31,000
	<u>31,000</u>



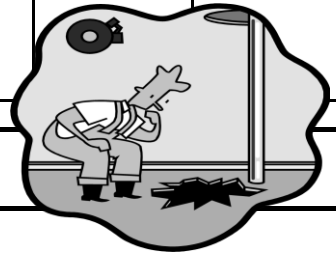
CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
FIRE MITIGATION FEES		6120			214-6000-6120	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6340	Clothing	7,457	8,260	15,000	15,000	15,000
6419	Minor Equipment	800	800	-	-	-
	TOTAL	8,257	9,060	15,000	15,000	15,000
	CAPITAL, DEBT SVC & CHRGS					
6640	Equipment	-	995	-	-	-
	TOTAL	-	995	-	-	-
	ACTIVITY TOTALS	8,257	10,055	15,000	15,000	15,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
FIRE MITIGATION FEES	6120	214-6000-6120

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	Total						



NOTES:

This Special Revenue fund is used to account for Fire Mitigation fees that can only be used to build, purchase, finance, or improve the facilities and equipment (per section 3.20 of the SBMC).

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
COPS		6110			219-6000-6110	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6530	Professional Services	99,982	100,000	100,000	100,000	100,000
	TOTAL	99,982	100,000	100,000	100,000	100,000
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	99,982	100,000	100,000	100,000	100,000

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
COPS	6110	219-6000-6110

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	Total						



NOTES:

This Special Revenue fund is used to account for funding received for Community Oriented Policing Services (COPS) used to fund Law Enforcement.

6530: Professional Services/Law Enforcement

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
JUNIOR LIFEGUARDS		6180			255-6000-6180	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6102	Part Time & Temporary Salaries	-	-	-	51,850	103,700
6103	Overtime	-	-	-	-	-
6205	Retirement	-	-	-	2,800	5,600
6210	Medicare	-	-	-	750	1,500
6211	Social Security	-	-	-	2,550	5,100
622X	Flex Credit Benefit	-	-	-	-	4,100
6245	Life Insurance	-	-	-	-	100
TOTAL		-	-	-	57,950	120,100
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	-	-	-	5,500	11,000
6315	Travel, Conferences, & Meetings	-	-	-	12,650	25,300
6320	Training	-	-	-	250	500
6340	Clothing and Personal Expenses	-	-	-	14,250	28,500
6416	Office Supplies	-	-	-	350	700
6417	Postage	-	-	-	100	200
6419	Minor Equipment	-	-	-	3,500	7,000
6420	Departmental Special Supplies	-	-	-	1,800	3,600
6427	Vehicle Operating Supplies	-	-	-	100	200
6428	Vehicle Maintenance	-	-	-	250	500
6525	Rents and Leases	-	-	-	1,000	2,000
6530	Professional Services	-	-	-	1,150	2,300
6531	Maint. & Operation of Equipment	-	-	-	100	200
6580	Administrative Charges	-	-	-	5,500	6,600
TOTAL		-	-	-	46,500	88,600
CAPITAL, DEBT SVC & CHRGS						
6640	Equipment	-	-	-	-	5,000
6910	Claims Liability Charges	-	-	-	-	5,500
6920	Workers' Comp Charges	-	-	-	-	4,700
TOTAL		-	-	-	-	15,200
ACTIVITY TOTALS		-	-	-	104,450	223,900

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
JUNIOR LIFEGUARDS	6180	255-6000-6180

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Hourly	Program Director	-	-	-	-	0.48	21,500
Hourly	Assistant Prog Dir	-	-	-	-	0.19	6,800
Hourly	Senior Instructors	-	-	-	-	1.14	39,200
Hourly	Regular Instructors	-	-	-	-	-	-
Hourly	Program Assistants	-	-	-	-	1.92	36,200
	Total Salaries		-		-		103,700
	Total Benefits		-		-		16,300
	Total Salaries	-	-	-	-	3.73	120,000

SERVICE INDICATOR	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Program participants	653	752	750	750



NOTES:

- 6310: Insurance for the program and program participants
- 6315: Awards ceremonies
 - Junior Lifeguard competitions
 - Field Trip to Wild Rivers
 - Staff Appreciation
 - Miscellaneous
 - Bus Transportation
- 6340: Cost of uniforms for program staff (hats, trunks, swim suits, t-shirts)
 - Jr. Guard Uniforms
- 6416: Record keeping books, poster board, stamps, organizers and office supplies
- 6419: Body boards
 - Soft surfboards and paddleboards
 - Miscellaneous equipment
- 6420: Jr. Guard patches
 - First Aid Supplies
 - Misc. supplies
 - Marketing and Promotional Materials
- 6525: Rental of summer office trailer
- 6530: DVD Production, Sewing JG Patches, Signs and Banners



PUBLIC
WORKS

CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2013-2014
					General Fund
PUBLIC WORKS					1,598,200
					Sanitation
					4,911,700
					6,509,900
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	11.12	10.59	10.76	10.76	10.74
SALARIES & FRINGE BENEFITS	1,070,028	1,005,408	1,021,900	984,971	1,031,700
MATERIAL, SUPPLIES & SERVICES	3,164,161	3,374,174	3,075,100	3,111,900	3,240,300
CAPITAL, DEBT SVC & CHARGES	1,974,851	7,393,630	2,077,400	2,078,722	2,237,900
TOTAL BUDGET	6,209,041	11,773,212	6,174,400	6,175,593	6,509,900

Mission Statement:

Enhancing safety, environment and quality of life by constructing and maintaining public infrastructure through strategic planning and community involvement and to provide state of the art engineering and maintenance services that modernize and enhance 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, environmental services, and portions of traffic safety and sanitation divisions.

The Public Works Maintenance Division includes street maintenance, street sweeping, maintenance of parks and public facilities, portions of traffic safety and sanitation divisions, and responsibility for the Municipal Improvement, 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 at C-84 and C-85.

Coordination for all storm water related tasks associated with the Regional Water Quality Control Board permit and maintenance of flood control and drainage is the responsibility of **Environmental Services** and its budget and service indicators are located at C-86 and C-87.

PUBLIC WORKS (continued)

Street Maintenance is responsible for routine street and right-of-way maintenance which includes managing small street patching contracts. Its budget and service indicators are located at C-88 and C-89.

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 traffic safety budget and service indicators are located at C-90 and C-91.

The **Street Sweeping** budget unit ensures that all City streets and municipal parking lots are routinely cleaned and its budget and service indicators are located at C-92 and C-93.

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 and pocket parks, beach accesses, and the Coastal Rail Trail are the responsibility of Park Maintenance and the maintenance of City Hall, the Public Works Yard, and the community centers at La Colonia Park and Fletcher Cove and the Marine Safety Center and Fire Station are the responsibility of Public Facilities Maintenance. Their respective budgets are located at C-94 through C-97.

The **Sanitation** department provides administration, capital improvements, maintenance and inspection of the City's sanitation 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 Agreement (SEJPA). A copy of the SEJPA's complete budget can be obtained from the SEJPA at 2695 Manchester Ave., Cardiff by the Sea, CA 92007. This department's operating budget is located at C-98 and C-99 and 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. Information about the districts' structure and services, budgets, and service indicators are located beginning at page C-111. Additionally, the Public Works Division is responsible for fleet maintenance that includes Smog checks and routine maintenance and repair of Marine Safety, Public Works and Engineering vehicles.

Goals:

1. Continue to Provide Engineering Support to Council and Staff

- A. Set specifications for design, testing, management and inspection of Capital Improvement Projects. Obtain bids, recommend contractors/consultants after Public Bid/RFP process. Manage projects to achieve on time completion within budget. Major projects include, the West side Highway 101 Streetscape project, South Cedros Traffic Calming and various major storm drain and sewer repair/replacements projects.
- B. Begin or continue engineering design work on major capital projects. Steps include preliminary design, coastal commission review and environmental review. Projects include Highway 101 Streetscape, Solana Beach Pump Station and Del Mar Shores stairs.

PUBLIC WORKS (continued)

- C. Prepare Engineering comments on Private Project Plans and perform Grading Plan review and permitting.
- D. Issue permits in compliance with SBMC and Best Practice Standards including permits for: Encroachment, 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, Grading BMPs in compliance with standards and with Green Building Incentive Program Construction Standards.
- C. Perform Commercial and Industrial inspections for all sites in city.
- D. Reduce City's environmental footprint; reduce waste, encourage car pooling, 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. Conduct public workshops; launch Solar Assessment District Program if sufficient interest indicated.
- F. Prevent debris and silt from entering storm drains by routinely sweeping residential streets and parking lots.
- G. Continue use of organic pesticides and herbicides on Coastal Rail Trail.
- H. 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 the Public Safety citizen's Committee, 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 Useable Manner

- 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 inspection of lighting systems and respond to citizen concern about street and Coastal Rail Trail lighting and expedite schedule repairs.
- B. Continue construction projects identified in streetlight masterplan update.

PUBLIC WORKS (continued)

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 track service in Beach software.
- B. Analyze reports and video, 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.
- F. Continue design of Solana Beach Pump Station.



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

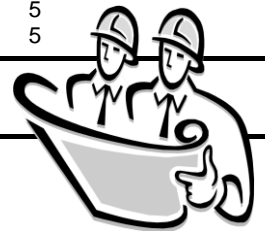
DEPARTMENT		DEPT. NO.			BUDGET UNIT	
ENGINEERING		6510			001-6500-6510	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	240,576	204,693	198,100	181,354	199,100
6102	Part Time & Temporary Salaries	5,793	-	-	-	-
6103	Overtime	1,250	1,255	1,000	975	1,000
6205	Retirement	46,074	32,609	27,700	24,644	29,300
6210	Medicare	3,291	2,603	2,900	2,349	2,900
6211	Social Security	430	-	-	-	-
622X	Flex Credit Benefit	24,080	22,845	25,800	28,120	20,700
6245	Life Insurance	699	688	700	662	700
6280	Auto Allowance	1,102	1,176	1,100	1,224	1,100
6290	Phone Allowance	636	517	400	540	400
TOTAL		323,931	266,386	257,700	239,868	255,200
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	1,316	937	2,000	1,500	1,800
6320	Training	475	449	1,000	500	1,000
6330	Membership and Dues	225	278	800	400	1,000
6417	Postage	132	100	100	-	100
6418	Books, Subscriptions & Printing	338	778	300	400	300
6419	Minor Equipment	484	140	-	-	-
6420	Departmental Special Supplies	1,527	1,613	1,000	1000	1,000
6427	Vehicle Operating Supplies	2,372	2,345	2,400	2400	2,400
6428	Vehicle Maintenance	-	1,341	1,000	1000	1,000
6522	Advertising	188	192	100	100	100
6523	Communications	148	124	200	200	200
6530	Professional Services	97,131	8,813	21,400	11,400	21,400
6531	Maint. & Operation of Equipment	-	-	100	100	100
TOTAL		104,337	17,111	30,400	19,000	30,400
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	14,100	14,000	6,400	6,400	10,500
6920	Workers' Comp Charges	8,700	5,600	9,200	9,200	9,100
TOTAL		22,800	19,600	15,600	15,600	19,600
ACTIVITY TOTALS		451,068	303,097	303,700	274,468	305,200

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

DEPARTMENT	DEPT. NO.	BUDGET UNIT
ENGINEERING	6510	001-6500-6510

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	Director of PW / City Engineer	0.30	43,200	0.35	50,400	0.35	50,500
1-103	Principal Civil Engineer	0.30	30,900	0.35	36,000	0.35	36,000
1-104	Management Analyst	-	-	-	-	-	-
3153	Associate Civil Engineer	0.43	35,600	0.43	35,600	0.43	35,600
3124	Assistant Civil Engineer	0.15	9,600	0.15	9,900	0.15	10,800
3131	Public Works Inspector	-	-	-	-	-	-
3125	Senior Engineering Technician	0.65	40,800	0.65	40,800	0.65	40,800
3108	Administrative Asst III	0.48	25,400	0.48	25,400	0.48	25,400
	Overtime		1,000		1,000		1,000
	Total Salaries		186,500		199,100		200,100
	Total Benefits		62,500		58,600		55,100
	Total	2.31	249,000	2.48	257,700	2.41	255,200

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Encroachment permits issued	26	78	98	90
Marine safety permits issued	1	2	2	1
Grading permits issued	10	6	4	5
Transportation permits issued	2	3	2	2
Capital Project Management:				
Less than \$200,000	7	3	2	2
Greater than \$200,000	2	3	3	3
Street overlays/slurries (square feet)	65,000	20,000	200,000	300,000
Improvement & lot adjustment permits	0	5	4	5
Sanitation permits issued	3	4	5	5



NOTES:

- 6330: Percentage of memberships in American Public Works Association, American Society of Civil Engineers, and Institute of Transportation Engineers for City Engineer
- 6427: Regular supplies for maintenance of engineering vehicles

- 6530: Service alerts, staff support, surveys & inspections, on call testing, geological services, misc services

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
ENVIRONMENTAL SERVICES		6520			001-6500-6520	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	66,379	71,499	73,100	72,561	77,100
6102	Part Time & Temporary Salaries	1,598	1,408	1,800	1,556	-
6103	Overtime	652	627	700	513	700
6104	Special Pay	798	752	800	726	800
6105	Temporary Non-Payroll	-	-	-	649	-
6205	Retirement	13,294	10,352	10,500	9,013	11,300
6210	Medicare	995	1,020	1,100	1,047	1,100
6211	Social Security	6	-	-	-	-
622X	Flex Credit Benefit	7,936	8,938	12,100	11,214	9,400
6245	Life Insurance	195	222	300	212	300
6290	Phone Allowance	270	218	200	210	200
TOTAL		92,125	95,036	100,600	97,701	100,900
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	12	975	500	500	500
6320	Training	189	-	-	-	-
6330	Membership and Dues	600	103	700	1,300	1,300
6340	Clothing and Personal Expenses	504	537	700	700	700
6416	Office Supplies	60	-	500	-	-
6417	Postage	-	-	100	-	-
6418	Books, Subscriptions & Printing	134	129	700	100	200
6419	Minor Equipment	335	2,838	-	950	200
6420	Departmental Special Supplies	4,007	6,816	8,800	10,500	8,800
6427	Vehicle Operating Supplies	2,261	2,620	6,700	5,700	5,400
6428	Vehicle Maintenance	911	1,564	1,500	1,500	1,500
6522	Advertising	-	76	200	-	-
6523	Communications	89	74	100	100	100
6525	Rents and Leases	464	-	300	300	300
6527	Utilities - Other	2,070	4,100	3,500	2,950	3,500
6529	Mileage	170	21	300	-	100
6530	Professional Services	108,989	133,771	120,000	120,000	145,400
TOTAL		120,795	153,624	144,600	144,600	168,000
CAPITAL, DEBT SVC & CHRGS						
6630	Improvements	5,000	-	-	-	-
6640	Equipment	3,166	-	-	-	-
6910	Claims Liability Charges	2,500	2,600	2,500	2,500	4,100
6920	Workers' Comp Charges	2,800	1,900	3,500	3,500	3,600
TOTAL		13,466	4,500	6,000	6,000	7,700
ACTIVITY TOTALS		226,386	253,161	251,200	248,301	276,600

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-104	Sr.Management Analyst	0.15	11,600	0.15	11,600	0.15	11,600
1-103	Principal Civil Engineer	0.10	10,300	0.10	10,300	0.10	10,300
1-104	Public Works Operations Mgr	0.10	8,400	0.10	8,400	0.10	8,400
3124	Assistant Civil Engineer	0.30	19,100	0.30	19,700	0.30	21,600
3131	Public Works Inspector	-	-	-	-	-	-
3111	Lead Maintenance Worker	0.10	5,500	0.10	5,500	0.10	5,500
3097	Maint. Worker II (2 positions)	0.10	4,800	0.10	4,800	0.10	4,800
3097	Maint. Worker II	-	-	-	-	0.05	2,100
6085	Temp. Maint. Worker I	0.05	1,700	0.05	1,800	-	-
3126	Code Compliance Officer	0.20	12,800	0.20	12,800	0.20	12,800
	Overtime		700		700		700
	Stand by Pay (Overtime Rate)		800		800		800
	Total Salaries		75,700		76,400		78,600
	Total Benefits		26,600		24,200		22,300
	Total	1.100	102,300	1.10	100,600	1.10	100,900

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Trash pick-up per year	245	245	245	245
Low flow diverter inspections	245	245	245	245
Diverter repairs & maintenance	12	12	12	12
Spill responses from auto accidents	3	1	0	1
Litter removal from public rights of way	52	52	52	52
Dog waste bag replacements				
bag replacements	30,000	30,000	60,000	90,000
# of times dispensers refilled	52	52	52	52
Catch basins cleaned	50	50	50	50
Stevens Creek & outfall inspections	12	6	6	12

NOTES:

- 6330: Percentage of membership in APWA for Pubic Works Supervisor
- 6340: Percentage of replacement uniforms for Public Works Supervisor and Lead Maintenance Worker
- 6418: Printing of education material on storm water runoff, public outreach education
- 6420: Spraying materials, weed control, manhole covers, ceramic tiles for catch basins, recycling supplies, dog waste bags, sampling devices

	FY 13/14
6530: Lab tests (water analysis - weather programs)	4,000
State Water Control Board fees	8,800
Permit fees paid to County of S.D. & RWQCB	48,000
Watershed URMP shared costs	3,000
Storm drain cleaning	21,200
Stevens Creek cleaning	2,700
Household Hazardous Waste programs	16,500
TMDL and JURMP updates	14,000
Commercial Industrial Inspection/weather monitoring	10,000
JPA Sediment Drying Pad	5,100
On Call Support Staff (MOE & Chang)	9,500
U.S. Mayors Conference implementation	2,600
	<u>145,400</u>



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
STREET MAINTENANCE		6530			001-6500-6530	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	144,350	143,251	145,000	140,411	169,300
6102	Part Time & Temporary Salaries	16,490	15,484	19,300	17,112	-
6103	Overtime	3,955	3,624	6,000	3,675	6,100
6104	Special Pay	6,599	6,432	6,700	5,980	7,000
6105	Temporary Non-Payroll	-	-	-	6,874	-
6205	Retirement	33,380	25,509	23,000	20,046	24,900
6210	Medicare	2,386	2,279	2,600	2,135	2,600
6211	Social Security	2	-	-	-	-
622X	Flex Credit Benefit	19,948	20,127	25,200	25,043	24,900
6245	Life Insurance	429	450	500	425	600
6280	Auto Allowance	612	636	600	612	600
6290	Phone Allowance	240	249	200	240	200
TOTAL		228,392	218,040	229,100	222,553	236,200
MATERIALS, SUPPLIES & SERV						
6315	Travel-Meetings	40	-	-	-	-
6320	Training	60	44	-	-	-
6330	Membership and Dues	-	103	200	100	200
6340	Clothing and Personal Expenses	1,037	775	1,000	1,000	1,000
6420	Departmental Special Supplies	5,890	3,320	8,000	8,500	8,000
6427	Vehicle Operating Supplies	6,319	6,944	6,000	6,000	6,000
6428	Vehicle Maintenance	3,739	2,014	1,500	1,500	1,500
6523	Communications	237	198	400	200	300
6524	Utilities - Electric	1,095	1,403	1,500	1,500	1,500
6525	Rents and Leases	132	-	1,500	-	800
6529	Mileage	56	270	300	200	300
6530	Professional Services	12,353	13,870	20,300	21,700	21,100
6570	Other Charges	602	-	-	-	-
TOTAL		31,561	28,941	40,700	40,700	40,700
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	24,000	41,000	36,900	36,900	73,200
6920	Workers' Comp Charges	34,500	19,800	20,400	20,400	16,800
6930	Asset Replacement Charges	66,800	1,000	17,300	17,300	17,300
TOTAL		125,300	61,800	74,600	74,600	107,300
ACTIVITY TOTALS		385,253	308,781	344,400	337,853	384,200

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	Director of PW / City Engineer	0.20	28,800	0.20	28,800	0.20	28,800
1-104	Public Works Operations Mgr	0.20	16,800	0.20	16,800	0.20	16,800
3124	Assistant Civil Engineer	0.10	6,400	0.10	6,600	0.10	7,200
3131	Public Works Inspector	-	-	-	-	-	-
3111	Lead Maintenance Worker	0.55	30,000	0.55	30,000	0.55	30,000
3108	Administrative Asst III	0.20	10,600	0.20	10,600	0.20	10,600
3097	Maintenance Worker II (2)	1.10	52,200	1.10	52,200	1.10	52,200
3097	Maintenance Worker II	-	-	-	-	0.55	23,700
6085	Temp Maint Worker I	0.55	18,400	0.55	19,400	-	-
N/A	Overtime		6,000		6,000		6,100
N/A	Stand by Pay (Overtime Rate)		6,600		6,600		7,000
	Total Salaries		175,800		177,000		182,400
	Total Benefits		57,700		52,100		53,800
	Total	2.90	233,500	2.90	229,100	2.90	236,200

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Asphalt repairs	5,000	5,000	3,000	5,000
Street name & regulatory sign replacement	50	100	100	150
Curb painting (lineal feet)	13,200	13,200	13,000	12,250
Street striping (lineal feet)	100	100	100	100
Graffiti removal	50	52	52	52
Inspect landscape medians	12	12	12	12
Clean under I-5 bridge	12	5	5	5
Public contact regarding street issues	52	52	12	24

NOTES:

- 6330: Percentage of American Public Works Association membership for Public Works Supervisor
- 6340: Percentage of costs for uniforms and boots spread over 7 accounts
- 6420: Signage, barricades, cold process asphalt repair materials, miscellaneous repair materials
- 6428: Regular maintenance of City trucks
- 6523: Cellular phone and radio usage
- 6525: Rental of miscellaneous equipment and tools for street repair; pager charges

- 6530: Pavement repairs, potholes, street markings
- Power Washing-Graffiti removal
- Emergencies
- North County Dispatch/After hour call back
- Tree trimming/arborist

FY 13/14
13,000
500
2,000
600
5,000
<u>21,100</u>



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
TRAFFIC SAFETY		6540			001-6500-6540	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6315	Travel-Meetings	-	500	500	-	-
6320	Training	100	-	300	-	-
6418	Books, Subscriptions & Printing	110	9	300	-	-
6420	Departmental Special Supplies	14,308	7,989	20,000	15,000	10,000
6522	Advertising	-	-	100	-	-
6523	Communications	721	681	700	700	700
6524	Utilities - Electric	15,397	17,567	-	-	-
6525	Rents and Leases	-	-	1,500	200	1,000
6529	Mileage	131	235	500	100	100
6530	Professional Services	113,287	107,480	103,400	112,300	105,800
6531	Maint. & Operation of Equipment	-	-	1,000	-	500
	TOTAL	144,054	134,461	128,300	128,300	118,100
	CAPITAL, DEBT SVC & CHRGS					
6640	Equipment	14,565	-	-	-	-
	TOTAL	14,565	-	-	-	-
	ACTIVITY TOTALS	158,619	134,461	128,300	128,300	118,100

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							



SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
SERVICE II Preventative maintenance of traffic signals	12	12	12	12
Traffic signal repairs	30	40	40	40
Safety signs installed	25	30	30	30
Sight distance issues	10	5	5	5
Other repairs relating to landscaping, temporary signage	10	12	12	12

NOTES:

- 6418: Printing specifications and plans
- 6420: Striping paint, posts, street name signs, regulatory signs, and street marking templates
Portion of cost of pressure washer, traffic control signs and barricades
- 6524: Miscellaneous utilities and electricity for traffic signals *

6530: Red Flex - third party red light camera administration	FY 13/14
RBF traffic engineering consulting	85,500
Signal repairs *	20,000
Traffic Signal upgrade & painting *	-
After Hour Dispatch	-
	300
	<u>105,800</u>

- 6531: Maintenance of striping machine, arrow board, trailer, spray gun, flashing lights, timer, signal cabinet and hardware

* Moved to Gas Tax Fund

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
STREET SWEEPING		6550			001-6500-6550	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6530	Professional Services	41,180	38,387	40,900	40,900	45,500
	TOTAL	41,180	38,387	40,900	40,900	45,500
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	41,180	38,387	40,900	40,900	45,500

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Miles of streets swept	40	40	40	40
Special event street sweepings	5	5	2	2
Maintain signage	12	12	12	12
Street sweeping inspections	12	12	12	12



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.

6522: Miscellaneous advertising of street closures

6530: Includes cleaning of all city streets at least nine times a year with Lomas Santa Fe Drive, Highway 101, Stevens Avenue, Cedros, and City parking lots being swept once per month. Special event/emergency street sweeping is funded at \$800 for the fiscal year.

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
PARK MAINTENANCE		6560			001-6500-6560	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	59,526	58,967	60,000	57,372	73,500
6102	Part Time & Temporary Salaries	8,995	8,446	10,500	9,334	-
6103	Overtime	1,581	1,500	2,800	1,480	2,900
6104	Special Pay	3,005	3,007	3,100	2,714	3,300
6105	Temporary Non-Payroll	-	-	-	3,717	-
6205	Retirement	13,420	10,542	9,900	8,056	10,800
6210	Medicare	1,043	996	1,100	908	1,200
6211	Social Security	1	-	-	-	-
622X	Flex Credit Benefit	8,795	8,973	12,100	11,245	11,600
6245	Life Insurance	175	185	200	176	300
6290	Phone Allowance	120	125	100	120	100
TOTAL		96,661	92,740	99,800	95,122	103,700
MATERIALS, SUPPLIES & SERV						
6340	Clothing and Personal Expenses	704	632	700	700	700
6419	Minor Equipment	-	440	-	-	-
6420	Departmental Special Supplies	9,163	7,708	9,600	11,000	11,800
6427	Vehicle Operating Supplies	2,542	2,724	1,200	1,200	1,200
6428	Vehicle Maintenance	2,153	1,762	1,500	1,500	1,500
6523	Communications	148	99	300	200	200
6524	Utilities - Electric	24,539	29,745	27,600	27,600	27,600
6525	Rents and Leases	283	343	500	-	-
6526	Maint. of Buildings & Grounds	80,822	90,331	95,000	95,000	108,900
6527	Utilities - Other	25,443	28,620	23,700	28,000	30,000
6529	Mileage	216	225	200	500	300
6530	Professional Services	62,101	17,580	24,500	24,500	30,900
6531	Maint. & Operation of Equipment	-	-	200	200	-
TOTAL		208,114	180,210	185,000	190,400	213,100
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	2,500	2,600	2,500	2,500	4,200
6920	Workers' Comp Charges	2,900	2,000	3,500	3,500	3,600
TOTAL		5,400	4,600	6,000	6,000	7,800
ACTIVITY TOTALS		310,175	277,550	290,800	291,522	324,600

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-104	Public Works Operations Mgr	0.20	16,700	0.20	16,700	0.20	16,700
3124	Assistant Civil Engineer	0.10	6,400	0.10	6,600	0.10	7,200
3131	Public Works Inspector	-	-	-	-	-	-
3111	Lead Maintenance Worker	0.15	8,200	0.15	8,200	0.15	8,200
3097	Maintenance Worker II (2)	0.60	28,500	0.60	28,500	0.60	28,500
3097	Maintenance Worker II	-	-	-	-	0.30	12,900
6085	Temp Maint Worker I	0.30	10,000	0.30	10,500	-	-
	Overtime		2,800		2,800		2,900
N/A	Stand by Pay (Overtime Rate)		3,100		3,100		3,300
	Total Salaries		75,700		76,400		79,700
	Total Benefits		25,600		23,400		24,000
	Total Salaries	1.35	101,300	1.35	99,800	1.35	103,700

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Landscape inspections	52	52	52	52
Maintenance to Stevens House	6	10	10	10
Repairs & maintenance to park buildings	100	104	104	104
Playground inspections	52	52	52	52
Plumbing repairs to showers, drinking, fountains, etc.	20	20	20	20
Lighting repairs	24	24	24	24
Beach access and maintenance	52	52	52	52
Signage repairs and installations	20	25	20	15

NOTES:

- 6419: Replacement parts and hoses for spraying & blowing equipment, etc.
- 6420: Irrigation and landscaping miscellaneous supplies and repair parts
- 6421: Miscellaneous hand tools and pruning equipment, sprinklers, etc.
- 6427: Fuel and supplies for pickup truck
- 6523: Radio and telephone usage
- 6525: Pager lease charges for two maintenance workers, rental of large mowers and power sprayers

	FY 13/14
6526: Landscape Maintenance	108,000
Plant replacement/renovation	900
	<u>108,900</u>

6530: Tree trimming/on-call arborist	5,000
Back flow testing	8,000
Security	12,000
Alarm Monitoring	4,600
Graffiti removal	1,300
	<u>30,900</u>

6531: Maintenance of beach tractor and front end loader repair (a portion of this cost is in Street Maintenance)



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
PUBLIC FACILITIES MAINTENANCE		6570			001-6500-6570	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6419	Minor Equipment	-	906	-	200	-
6420	Departmental Special Supplies	11,728	13,275	14,500	15,500	14,500
6427	Vehicle Operating Supplies	145	397	2,000	2,000	2,000
6524	Utilities - Electric	33,804	41,700	38,500	38,500	38,500
6525	Rents/Leases	-	-	500	-	500
6526	Maint. of Buildings & Grounds	45,247	47,178	68,500	68,000	62,000
6527	Utilities - Other	2,215	2,733	3,000	3,000	3,000
6529	Mileage	10	-	200	200	200
6530	Professional Services	25,045	18,382	22,300	22,300	22,300
6531	Maint. & Operation of Equipment	-	-	1,000	800	1,000
	TOTAL	118,194	124,571	150,500	150,500	144,000
	CAPITAL, DEBT SVC & CHRGS					
6630	Improvements	-	4,800	-	-	-
	TOTAL	-	4,800	-	-	-
	ACTIVITY TOTALS	118,194	129,371	150,500	150,500	144,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Painting at City Hall (square feet)	500	200	0	100
Plumbing repairs	20	20	12	12
Roof maintenance (times per year)	8	10	12	12
Lighting repairs	24	24	36	36
Restock janitorial supplies	52	52	52	52
Sewer line cleaning at City Hall	12	10	10	10

NOTES:

- 6419: Miscellaneous wrenches etc.
- 6420: Pressure washer (25% of cost), City-wide janitorial supplies, first aid supplies, miscellaneous repair parts & supplies
- 6522: Advertising bids for maintenance contracts
- 6524: City-wide utility costs

	FY 13/14
6526: Plant replacement, irrigation repair, tree trim	2,400
Janitorial services	29,000
Pest control	2,000
HVAC preventative maintenance	2,000
LS Maintenance Contract	13,000
Misc.Unspecified Repairs	13,600
	<u>62,000</u>



- 6530: Miscellaneous repairs to all facilities/buildings and tree maintenance.

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SANITATION		7700			509-0000-7700	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	237,097	250,968	255,600	253,080	263,000
6102	Part Time & Temporary Salaries	11,166	10,160	3,500	3,111	-
6103	Overtime	3,559	2,875	1,300	1,555	1,200
6104	Special Pay	1,397	1,337	1,400	1,270	1,400
6105	Temporary Non-Payroll	-	-	-	1,254	-
6205	Retirement	45,981	38,086	35,600	34,039	38,100
6210	Medicare	3,500	3,322	3,800	3,334	3,900
6211	Social Security	527	202	-	-	-
622X	Flex Credit Benefit	22,262	23,624	31,000	29,804	25,600
6245	Life Insurance	684	733	900	732	900
6280	Auto Allowance	2,063	1,225	900	918	900
6290	Phone Allowance	684	674	700	630	700
TOTAL		328,920	333,205	334,700	329,727	335,700
MATERIALS, SUPPLIES & SERV						
6310	Insurance and Surety Bonds	-	-	17,000	17,000	17,000
6315	Travel, Conferences, & Meetings	844	25	5,000	-	500
6320	Training	-	-	3,000	-	500
6330	Membership and Dues	755	550	1,000	400	1,000
6340	Clothing and Personal Expenses	472	537	500	500	500
6418	Books, Subscriptions & Printing	248	29	100	100	100
6420	Departmental Special Supplies	1,587	320	500	700	500
6421	Small Tools	-	-	500	-	500
6427	Vehicle Operating Supplies	2,248	1,920	2,500	2,500	2,500
6428	Vehicle Maintenance	3,134	2,550	2,000	2,000	2,000
6522	Advertising	-	313	100	100	100
6523	Communications	59	50	200	200	200
6525	Rents and Leases	640	-	300	300	300
6526	Maintenance of Building	-	-	500	-	500
6527	Utilities - Other	5,594	7,567	14,000	13,000	14,000
6529	Mileage	-	161	200	-	200
6530	Professional Services	1,757,508	2,246,714	1,916,600	1,900,000	1,979,400
6540	Damage Claims	6,390	966	20,000	20,000	20,000
6560	Depreciation	345,103	344,362	280,000	350,000	350,000
6570	Other Charges	182,143	1,605	1,500	1,500	1,500
6580	Administrative Charges	89,200	89,200	89,200	89,200	89,200
TOTAL		2,395,925	2,696,869	2,354,700	2,397,500	2,480,500
CAPITAL, DEBT SVC & CHRGS						
6630	Improve. Other than Buildings	164,729	-	392,400	394,814	428,600
6710	Principal - Debt Service	735,000	6,290,000	828,300	828,300	857,000
6720	Interest - Debt Service	696,026	666,621	546,000	546,000	519,500
67XX	Debt Service Cost	47,565	175,448	47,600	47,600	47,600
6910	Claims Liability Charges	140,500	144,200	136,700	136,700	215,100
6920	Workers' Comp Charges	9,500	6,700	12,100	12,100	12,100
6940	PERS Side Fund Charges	-	15,361	12,100	11,008	15,600
TOTAL		1,793,320	7,298,330	1,975,200	1,976,522	2,095,500
ACTIVITY TOTALS		4,518,165	10,328,405	4,664,600	4,703,749	4,911,700

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.11	19,800	0.11	22,200	0.11	21,200
1-101	Director of PW / City Engineer	0.30	43,200	0.30	43,200	0.30	43,200
1-101	Finance Director	-	-	-	-	-	-
1-103	Principal Civil Engineer	0.25	25,800	0.25	25,800	0.25	25,800
1-103	Finance Manager/Treasurer	0.25	26,000	0.25	30,000	0.25	30,000
1-104	Public Works Operations Mgr	0.25	20,900	0.25	20,900	0.25	20,900
3124	Assistant Civil Engineer	0.25	15,900	0.25	16,400	0.25	18,000
3153	Associate Civil Engineer	0.50	41,400	0.50	41,400	0.50	41,400
3131	Public Works Inspector	-	-	-	-	-	-
3125	Senior Engineering Technician	0.25	15,700	0.25	15,700	0.25	15,700
3108	Administrative Asst III	0.17	9,000	0.17	9,000	0.17	9,000
3111	Lead Maintenance Worker	0.15	8,200	0.15	8,200	0.15	8,200
3097	Maint. Worker II (2 positions)	0.20	9,500	0.20	9,500	0.20	9,500
3097	Maint. Worker II	-	-	-	-	0.10	4,300
6085	Temp. Maint. Worker I	0.10	3,300	0.10	3,500	-	-
2128	Accountant	0.10	6,500	0.10	6,500	0.10	6,500
2122	Fiscal Specialist II	0.05	3,100	0.05	3,100	0.05	3,100
2109	Fiscal Specialist I	-	-	-	-	0.05	2,400
	San Elijo JPA Members		3,800		3,800		3,800
	Part-Time		-		-		-
	Overtime		1,300		1,300		1,200
	Stand by Pay (Overtime Rate)		1,400		1,400		1,400
	Total Salaries		254,800		261,800		265,600
	Total Benefits		82,400		72,900		70,100
Total		2.93	337,200	2.93	334,700	2.98	335,700

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Miles of collection system maintained	56	48	48	48
Sewer system & wet well inspections	24	24	24	24
Private sewer spills attended to	2	1	2	2
Public sewer spills or blockages	0	0	0	0

NOTES:

6310: Insurance premiums
6522: Advertising for hookup program
6524: Water expenses for Solana Hills pump station
6525: Includes annual lease of right-of-way for Solana Beach pump station
6530: **San Elijo JPA Capital Services:**


Wastewater Treatment	1,001,551
Laboratory analysis	183,599
Outfall	38,753
Solana Beach pump stations	275,650
<i>Total San Elijo JPA Services</i>	<u>1,499,553</u>

City Professional Services:

Sewer line maintenance	282,000
Sewer Rate Study	25,000
Bond administration	4,300
Consulting for Lobbying	31,000
Legal Services	50,000
Audit Services	12,500
City of Encinitas conveyance	60,000
Miscellaneous consultants & services	15,047
<i>Total City Services</i>	<u>479,847</u>

Total Professional Services 1,979,400

6540: Damage claims
6570: County EDP charges
6580: City administrative charges based on cost allocation study
6630: San Elijo JPA Capital Projects:
Ocean discharge metering system and air scrudder study, outfall and misc.





**COMMUNITY
SERVICES/
RECREATION**



CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2013-2014
					General Fund
COMMUNITY SERVICES/ RECREATION					229,600
					Camp Programs
					267,800
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	2.90	3.54	3.54	3.54	3.54
SALARIES & FRINGE BENEFITS	191,810	205,887	217,300	207,879	215,100
MATERIAL, SUPPLIES & SERVICES	63,463	39,072	51,000	38,026	38,500
CAPITAL, DEBT SVC & CHARGES	24,430	10,200	13,600	13,600	14,200
TOTAL BUDGET	279,703	255,160	281,900	259,505	267,800

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-104 and C-105.

Community Services provides program management for the City Hall Gallery Art Exhibits, management of the Master Art Policy, and the Street Banner Program, coordination of the Arts Alive program with local artists, implementation of public art projects including the Temporary Public Art Program, and provides staff support to the City's Public Arts Advisory 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 the San Dieguito Union High School District for Adult Recreation Classes and Instruction that are held at La Colonia and Fletcher Cove Community Centers. Recreation Services also includes:

COMMUNITY SERVICES/RECREATION (continued)

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 includes staff support to the City's Park & Recreation Commission. This department's budget and service indicators are located at C-104 and C-105.

Goals for 2013-1014:

- 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.
- Improve the electronic version of *Shorelines*, the City newsletter.
- Work with the Public Arts Advisory Commission to provide new and on-going artistic and cultural community events.
- Work with the Public Arts Advisory 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 Renovation Project.
- Process all special event permit applications throughout the City.
- Continue and expand on the new on-line registration process for fee-based recreational activities.
- 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.
- Continue a high level of more inclusive and family oriented programs and services.
- Provide the necessary management to fully achieve the priorities identified by the Parks & Recreation Commission, the City Manager's Office, and City Council.
- Enhance customer service and efficiency in the department.
- Continue evaluating ways Improve safety and sense of security for park users.



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
COMMUNITY SERVICES		7100			001-7000-7100	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	9,265	15,467	15,500	15,467	15,500
6102	Part Time & Temporary Salaries	39,966	39,718	39,700	39,718	39,700
6103	Overtime	886	1,370	2,000	1,492	2,000
6205	Retirement	9,773	9,025	7,700	7,724	8,100
6210	Medicare	706	784	800	850	800
622X	Flex Credit Benefit	7,508	8,124	9,600	10,174	8,200
6245	Life Insurance	146	171	200	162	200
6290	Phone Allowance	75	123	100	120	100
TOTAL		68,324	74,783	75,600	75,707	74,600
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	491	-	300	200	200
6320	Training	40	25	200	100	100
6420	Departmental Special Supplies	335	97	200	200	200
6529	Mileage	226	-	200	400	400
6530	Professional Services	13,328	11,082	12,500	11,400	11,400
6538	Special Events	24,655	8,616	11,000	11,000	-
6570	Other Charges	1,147	1,295	1,500	1,500	1,500
TOTAL		40,221	21,115	25,900	24,800	13,800
CAPITAL, DEBT SVC & CHRGS						
6630	Improvements	13,330	-	-	-	-
6910	Claims Liability Charges	1,700	1,900	1,800	1,800	3,000
6920	Workers' Comp Charges	1,900	1,500	2,600	2,600	2,600
TOTAL		16,930	3,400	4,400	4,400	5,600
ACTIVITY TOTALS		125,476	99,298	105,900	104,907	94,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-104 3105	Sr. Management Analyst	0.20	15,500	0.20	15,500	0.20	15,500
	Community Serv Coordinator	0.75	39,700	0.75	39,700	0.75	39,700
	Overtime		2,000		2,000		2,000
	Total Salaries		57,200		57,200		57,200
	Total Benefits		20,300		18,400		17,400
Total		0.95	77,500	0.95	75,600	0.95	74,600

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Shorelines Newsletter	4	4	4	4
Street banner changes	6	6	7	7
City Hall Gallery Exhibitions	9	9	9	9
Master Art Policy Projects	n/a	n/a	2	2
Arts Alive on CRT	1	1	1	1
Special Event Fletcher Cove	n/a	n/a	1	1
Temporary Public Art Program	2	2	3	4

NOTES:

6530 eShorelines Publication	FY 13/14
Street Banner Change Out Program	5,000
City banner	2,400
Outside Agencies - reimbursed	4,000
	<u>11,400</u>
6570 Dial-A-Ride and ad hoc activities	



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
RECREATION		7110			001-7000-7110	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	74,100	79,899	78,700	79,899	78,700
6102	Part Time & Temporary Salaries	21,818	24,021	35,600	24,859	6,700
6103	Overtime	314	605	-	375	-
6205	Retirement	14,451	12,850	11,000	10,996	11,600
6210	Medicare	1,504	1,601	1,700	1,608	1,200
6211	Social Security	1,353	1,489	2,200	1,541	400
622X	Flex Credit Benefit	9,653	10,269	12,100	12,542	10,300
6245	Life Insurance	218	246	300	232	300
6290	Phone Allowance	75	123	100	120	100
TOTAL		123,486	131,104	141,700	132,172	109,300
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences, & Meetings	-	784	1,100	941	1,100
6320	Training	-	85	500	300	500
6330	Membership and Dues	155	155	200	170	200
6340	Clothing & Personal Expenses	-	-	400	399	400
6418	Books, Subscriptions & Printing	-	78	250	-	200
6420	Departmental Special Supplies	977	1,189	1,400	1,378	1,400
6522	Advertising	360	200	300	299	300
6523	Communications	141	132	-	-	-
6529	Mileage	320	266	500	393	500
6530	Professional Services	4,085	265	3,900	398	3,500
6531	Maint. & Operation of Equipment	-	-	300	250	300
6537	Summer Day Camp	5,958	6,790	7,000	-	-
6538	Special Events	11,147	7,883	9,050	8,523	9,100
6570	Other Charges	99	128	200	175	200
TOTAL		23,242	17,957	25,100	13,226	17,700
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	3,500	3,900	3,700	3,700	4,500
6920	Workers' Comp Charges	4,000	2,900	5,500	5,500	4,100
TOTAL		7,500	6,800	9,200	9,200	8,600
ACTIVITY TOTALS		154,227	155,861	176,000	154,598	135,600

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

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-104	Sr. Management Analyst	0.200	15,400	0.20	15,400	0.20	15,500
1-104	Recreation Supervisor	1.00	63,200	1.00	63,200	1.00	63,200
6045	Sr. Facility Attendant (P/T 480hrs)	0.29	6,700	0.29	6,700	0.29	6,700
6033	Facility Attendants (P/T 1,900hrs)	1.10	29,000	1.10	29,000	-	-
	Overtime						
	Total Salaries		114,300		114,300		85,400
	Total Benefits		30,200		27,400		23,900
	Total	2.590	144,500	2.59	141,700	1.49	109,300

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
City sponsored community events	29	29	26	26
Special events participants	8075	7310	7220	7220

NOTES:

- 6330: Staff membership in California Parks and Recreation Society
- 6418: Newspapers & Misc Publications for the public/printing for events/camps and classes
- 6420: Supplies for various recreation programs; Day Camp & Enrichment Class supplies; etc.
- 6530: Contract instructors for quarterly classes

	<u>FY 13/14</u>
6538: Staff Coordinated Events	
Cinco De Mayo	3,200
Family Camp Out	800
Veterans Day	325
Memorial Day	325
Ad hoc events/dedications, etc.	400
P&R Coordinated Events	
Holiday Tree Lighting	4,000
Special Events Totals	<u>9,050</u>



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
RECREATION (CAMP)		7110			255-7000-7110	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6102	Part Time & Temporary Salaries	-	-	-	-	29,000
6210	Medicare	-	-	-	-	400
6211	Social Security	-	-	-	-	1,800
TOTAL		-	-	-	-	31,200
MATERIALS, SUPPLIES & SERV						
6537	Summer Day Camp	-	-	-	-	7,000
TOTAL		-	-	-	-	7,000
CAPITAL, DEBT SVC & CHRGS						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		-	-	-	-	38,200

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
6015	Recreation Leader (P/T 1,900hrs)	-	-	-	-	1.10	29,000
	Overtime						
	Total Salaries		-		-		29,000
	Total Benefits		-		-		2,200
	Total	-	-	-	-	1.10	31,200

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Summer day camp participants	212	280	260	260

NOTES:

6537: Summer Day Camp Program





**SPECIAL
DISTRICTS**



CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SPECIAL DISTRICTS	*** see below				
EXPENSE CLASSIFICATION					
TOTAL REGULAR POSITIONS	1.54	0.95	0.950	0.950	0.95
SALARIES & FRINGE BENEFITS	112,969	105,981	109,800	107,456	107,800
MATERIAL, SUPPLIES & SERVICES	612,871	594,619	613,300	580,255	633,600
CAPITAL, DEBT SVC & CHARGES	6,000	9,862	10,600	10,224	13,500
TOTAL BUDGET	731,840	710,461	733,700	697,935	754,900

Department Overview:

The Public Works Maintenance Division is responsible for maintenance of the Municipal Improvement, Coastal Rail Trail, and Street Lighting special districts.

Structure & Services

Municipal Improvement special districts (Districts), or MID's, provide a means for property owners within the Districts to self assess fees to pay for the costs of services, such as water and landscape maintenance and improvements, that are provided to the Districts by the City. MID's within the City include:

<u>Municipal Improvement District</u>	<u>FY2013-14 Budget</u>	<u>Budget/Service Indicator Pages</u>
Highway 101 Landscaping MID 33	\$ 70,300	C-114 and C-115
Santa Fe Hills MID 9C	252,000	C-116 and C-117
Isla Verde MID 9E	5,900	C-118 and C-119
San Elijo Hills #2C MID 9H	<u>83,100</u>	C-120 and C-121
TOTAL	<u>\$ 411,300</u>	

The ***Coastal Rail Trail*** (CRT) Maintenance District was established by a vote of Solana Beach property owners and pays for the Coastal Rail Trail maintenance, administration, and reserves. The CRT budget and service indicators are located at C-122 and C-123.

The ***Street Lighting*** district is responsible for the capital improvements maintenance and operation of approximately 750 street lights throughout the City and lighting on the Coastal Rail Trail. The operation is funded by a benefit assessment which appears on property tax bills. The district's budget and service indicators are located at C-124 and C-125.

SPECIAL DISTRICTS (continued)

Goals:

The Public Works Department goals are located at C-79 and include goals related to the City's special districts.



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
HIGHWAY 101 LANDSCAPING MID 33		7510			203-7500-7510	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	12,637	12,558	12,600	12,356	12,600
6103	Overtime	97	-	-	-	-
6205	Retirement	2,504	2,049	1,800	1,725	1,800
6210	Medicare	172	163	200	159	200
622X	Flex Credit Benefit	1,287	1,287	1,500	1,607	1,300
6245	Life Insurance	38	39	-	37	-
6290	Phone Allowance	90	93	100	90	100
TOTAL		16,823	16,190	16,200	15,974	16,000
MATERIALS, SUPPLIES & SERV						
6524	Utilities - Electric	1,412	3,493	3,300	3,300	3,300
6526	Maint. of Buildings & Grounds	19,306	15,390	17,000	12,000	32,000
6527	Utilities - Other	1,188	1,306	2,400	2,400	9,800
6530	Professional Services	-	-	1,000	-	1,000
6570	Other Charges	4,844	4,708	3,000	100	3,000
6580	Adminstrative Charges	3,100	3,100	3,100	3,100	3,100
TOTAL		29,850	27,997	29,800	20,900	52,200
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	400	400	400	400	700
6920	Workers' Comp Charges	500	300	600	600	600
6940	PERS Side Fund Charges	-	852	600	579	800
TOTAL		900	1,552	1,600	1,579	2,100
ACTIVITY TOTALS		47,574	45,739	47,600	38,453	70,300

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

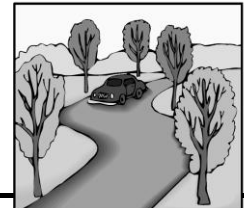
DEPARTMENT	DEPT. NO.	BUDGET UNIT
HIGHWAY 101 LANDSCAPING MID 33	7510	203-7500-7510

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
1-101	Public Works Operations Mgr	0.15	12,600	0.15	12,600	0.15	12,600
N/A	Overtime		-		-		-
N/A	Stand by Pay (Overtime Rate)		-		-		-
	Total Salaries		12,600		12,600		12,600
	Total Benefits		4,100		3,600		3,400
	Total	0.15	16,700	0.15	16,200	0.15	16,000

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Landscape area maintained (square feet)	44,000	44,000	44,000	44,000
Trash pick-up	52	52	52	52

NOTES:

- 6526: Landscape maintenance (general)
- 6530: Graffiti removal, minor concrete repairs, arborist consultation
- 6570: County EDP & property tax administrative charges
- 6580: City administration charge (based on cost alloc. study)



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SANTA FE HILLS MID 9C		7520			204-7500-7520	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
TOTAL		-	-	-	-	-
MATERIALS, SUPPLIES & SERV						
6527	Utilities - Other	74,405	81,457	86,000	90,155	91,000
6530	Professional Services	218,100	158,000	158,000	158,000	151,000
6570	Other Charges	2,182	2,269	500	500	500
6580	Adminstrative Charges	9,500	9,500	9,500	9,500	9,500
TOTAL		304,188	251,226	254,000	258,155	252,000
CAPITAL, DEBT SVC & CHRGS						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		304,188	251,226	254,000	258,155	252,000

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	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Number of maintenance inspections performed	12	12	12	12
Number of units	408	408	408	408
Assessment per unit	\$232.10			

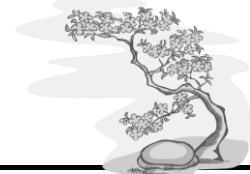
NOTES:

6527: Water for irrigation of slopes and median area.

6530: Santa Fe Hills HOA

6570: County EDP & property tax administrative charges

6580: General administrative charges based on cost allocation study



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
ISLA VERDE MID 9E		7530			205-7500-7530	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6530	Professional Services	5,100	5,100	5,200	5,100	5,100
6570	Other Charges	99	99	100	100	100
6580	Adminstrative Charges	700	700	700	700	700
	TOTAL	5,899	5,899	6,000	5,900	5,900
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	5,899	5,899	6,000	5,900	5,900

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
ISLA VERDE MID 9E	7530	205-7500-7530

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							



SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Number of maintenance inspections performed	12	12	12	12
Number of units	87	87	87	87
Assessment per unit	\$68.74			

NOTES:
 6530: Landscape maintenance of two traffic islands in San Lucas Ct and four gates at San Lucas and Highland
 6570: Appropriation for County EDP charges
 6580: City admin charge based on cost allocation study

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SAN ELIJO HILLS # 2C MID 9H		7550			207-7500-7550	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6530	Professional Services	78,600	78,600	78,600	78,600	78,600
6570	Other Charges	841	875	300	300	300
6580	Adminstrative Charges	4,200	4,200	4,200	4,200	4,200
	TOTAL	83,641	83,675	83,100	83,100	83,100
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	83,641	83,675	83,100	83,100	83,100

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

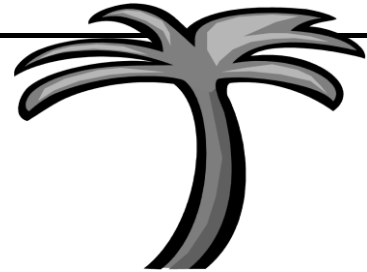
DEPARTMENT	DEPT. NO.	BUDGET UNIT
SAN ELIJO HILLS #2C MID 9H	7550	207-7500-7550

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Number of maintenance inspections performed	12	12	12	12
Number of units	118	118	118	118
Assessment per unit	\$289.58			

NOTES:

- 6530: Landscape maintenance of slopes, sprinkler system parts, plants, chemicals, water and electricity, landscape supplies, and maintenance of Santa Helena median
- 6570: County EDP & property tax administrative charge
- 6580: General City charges based on cost allocation study



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
COASTAL RAIL TRAIL MAINT DISTRICT		7580			208-7500-7580	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
	SALARIES & FRINGE BENEFITS					
	TOTAL	-	-	-	-	-
	MATERIALS, SUPPLIES & SERV					
6527	Utilities - Other	15,173	18,724	16,700	16,000	18,000
6530	Professional Services	35,915	48,981	45,000	45,700	44,100
6570	Other Charges	1,328	1,618	4,600	4,600	4,200
6580	Administrative Charge	3,900	3,900	3,900	3,900	3,900
	TOTAL	56,317	73,224	70,200	70,200	70,200
	CAPITAL, DEBT SVC & CHRGS					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	56,317	73,224	70,200	70,200	70,200

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	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
Number of days landscape maintenance is performed	150	150	150	150
Number of inspections performed	36	36	12	12
Number of units	10,385	10448	10448	10472
Assessment per unit	6.50	6.60	6.72	6.84

NOTES:

- 6527 Water
- 6530 Landscape Maintenance
- 6570 Reserves - 10% of Operations
- 6580 General City charges based on cost allocation study



CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
STREET LIGHTING		7600			211-0000-7600	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	69,644	66,938	71,800	71,395	72,000
6102	Part Time & Temporary Salaries	3,713	3,338	-	-	-
6103	Overtime	562	444	200	277	200
6104	Special Pay	198	167	200	183	200
6105	Temporary Non-Payroll	-	-	-	-	-
6205	Retirement	13,161	10,403	10,000	9,551	10,600
6210	Medicare	999	912	1,000	924	1,100
6211	Social Security	239	92	-	-	-
622X	Flex Credit Benefit	6,578	6,618	9,600	8,428	6,900
6245	Life Insurance	198	207	300	208	300
6280	Auto Allowance	607	444	300	306	300
6290	Phone Allowance	246	229	200	210	200
TOTAL		96,145	89,791	93,600	91,482	91,800
MATERIALS, SUPPLIES & SERV						
6330	Membership and Dues	54	103	100	100	100
6340	Clothing and Personal Expenses	101	205	100	100	100
6420	Departmental Special Supplies	-	-	100	100	100
6522	Advertising	232	406	200	200	200
6523	Communications	59	50	100	100	100
6524	Utilities - Electric	91,454	108,430	115,500	110,000	115,500
6530	Professional Services	21,096	23,239	34,700	12,000	34,200
6570	Other Charges	5,581	5,765	5,000	5,000	5,500
6580	Adminstrative Charges	14,400	14,400	14,400	14,400	14,400
TOTAL		132,977	152,597	170,200	142,000	170,200
CAPITAL, DEBT SVC & CHRGS						
6910	Claims Liability Charges	2,400	2,400	2,300	2,300	3,800
6920	Workers' Comp Charges	2,700	1,800	3,300	3,300	3,300
6940	PERS Side Fund Charges	-	4,110	3,400	3,045	4,300
TOTAL		5,100	8,310	9,000	8,645	11,400
ACTIVITY TOTALS		234,222	250,698	272,800	242,127	273,400

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.05	9,000	0.05	9,700	0.05	9,700
1-101	Director of PW / City Engineer	0.10	14,400	0.10	14,400	0.10	14,400
1-103	Principal Civil Engineer	0.15	15,400	0.15	15,400	0.15	15,400
1-104	Public Works Operations Mgr	0.10	8,400	0.10	8,400	0.10	8,400
3124	Assistant Civil Engineer	0.10	6,500	0.10	7,000	0.10	7,200
3131	Public Works Inspector	-	-	-	-	-	-
3125	Senior Engineering Technician	0.10	6,300	0.10	6,300	0.10	6,300
3108	Administrative Asst III	0.15	7,900	0.15	7,900	0.15	7,900
3111	Lead Maintenance Worker	0.05	2,700	0.05	2,700	0.05	2,700
	Overtime		200		200		200
	Stand by Pay (Overtime Rate)		200		200		200
	Total Salaries		71,000		72,200		72,400
	Total Benefits		24,200		21,400		19,400
	Total	0.800	95,200	0.80	93,600	0.80	91,800

SERVICE INDICATORS	2010/11 Actual	2011/12 Actual	2012/13 Projected	2013/14 Proposed
New streetlight installations	2	2	2	0
Pedestrian bollard lights	20	25	25	0
New ballast installations	10	15	15	-
Maintenance occurrences of streetlights and pedestrian lights	52	26	26	12

NOTES:

- 6418: Printing specifications, electrical catalogs
- 6420: Light junction boxes, bulbs and wires
- 6522: Advertising for various public hearings
- 6523: Percentage of cellular phone charges for City Engineer & Public Works Superintendent

6524: CRT	FY 13/14
All other facilities	10,100
	<u>105,400</u>
	<u>115,500</u>
6530: Street Light Maintenance	14,000
North County Dispatch - emergencies	1,000
Repairs due to accidents and other (not part of maintenance)	14,700
Electrical Repairs	5,000
	<u>34,700</u>



- 6531: Replacement of bulbs, ballasts, etc. for streetlights
- 6570: County EDP & property tax administrative charge
- 6580: Administrative charge based on cost allocation study



SUCCESSOR AGENCY



CITY OF SOLANA BEACH
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				
SUCCESSOR AGENCY (SA) TO THE FORMER REDEVELOPMENT AGENCY (RDA)	Successor Agency				
EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
TOTAL REGULAR POSITIONS	0.30	0.50	0.60	0.60	1.05
SALARIES & FRINGE BENEFITS	-	41,936	106,200	179,018	175,600
MATERIAL, SUPPLIES & SERVICES	303,486	39,296	133,700	90,854	133,700
CAPITAL, DEBT SVC & CHARGES	234,158	233,108	252,200	252,230	264,700
TOTAL BUDGET	537,644	314,340	492,100	522,102	574,000

On June 29, 2011, California Governor Jerry Brown signed ABX126 to dissolve all redevelopment agencies within the State of California. All agencies were subsequently dissolved as of February 1, 2012, and a Successor Agency was designated to complete the work of the Solana Beach Redevelopment Agency (RDA) and satisfy its financial obligations.

Recognized Obligation Payment Schedules (ROPS) are prepared by the Successor Agency for each six month period in the fiscal year which then must be approved by the Oversight Board, the County of San Diego and the State of California. The ROPS identify financial commitments of the former RDA, including \$250,000 in administrative costs, which will be paid from semi-annual tax increment revenue received by the Successor Agency.

CITY OF SOLANA BEACH
FISCAL YEAR 2013-2014 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SUCCESSOR AGENCY		7810			652-7800-7810	
OBJECT CODE	EXPENSE CLASSIFICATION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ADOPTED	2012-2013 PROJECTED	2013-2014 ADOPTED
SALARIES & FRINGE BENEFITS						
6101	Regular Salaries	-	35,256	85,900	142,385	141,800
6102	Part Time & Temporary Salaries	-	-	-	-	-
6103	Overtime	-	101	-	581	-
6205	Retirement	-	3,770	12,000	21,521	20,800
6210	Medicare	-	405	1,200	1,921	2,100
6211	Social Security	-	-	-	-	-
622X	Flex Credit Benefit	-	2,064	6,000	10,912	9,000
6245	Life Insurance	-	84	300	417	500
6280	Auto Allowance	-	178	500	918	900
6290	Phone Allowance	-	78	300	363	500
TOTAL		-	41,936	106,200	179,018	175,600
MATERIALS, SUPPLIES & SERV						
6315	Travel, Conferences & Meetings	-	317	3,000	432	3,000
6330	Memberships and Dues	-	-	1,900	1,590	1,900
6417	Postage	-	-	100	-	100
6522	Advertising	-	-	100	-	100
6530	Professional Services	-	26,181	109,800	24,500	101,800
6570	Other Charges	-	-	3,800	-	3,800
6580	Administrative Charges	-	6,250	15,000	15,000	15,000
TOTAL		-	32,748	133,700	41,522	125,700
CAPITAL, DEBT SVC & CHRGS						
6710	Principal Expense	-	70,000	75,000	75,000	80,000
6720	Interest Expense	-	80,679	158,300	158,330	155,100
6910	Claims Liability Charges	-	1,000	2,800	2,800	7,500
6920	Workers' Comp Charges	-	750	4,000	4,000	6,500
6940	PERS Side Fund Charges	-	-	12,100	12,100	15,600
TOTAL		-	152,429	252,200	252,230	264,700
ACTIVITY TOTALS		-	227,113	492,100	472,770	566,000

CITY OF SOLANA BEACH
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2011/2012		2012/2013		2013/2014	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.20	36,100	0.20	40,200	0.30	58,000
1-101	City Clerk	-	-	0.10	11,000	0.15	15,600
1-101	DCM/Community Dev. Dir.	-	-	0.05	7,500	0.15	22,500
1-101	Finance Director	-	-	-	-	-	-
1-101	Director of PW / City Engineer	0.05	7,200	-	-	-	-
1-103	Principal Civil Engineer	0.05	5,100	-	-	-	-
1-103	Finance Manager/Treasurer	0.15	15,600	0.20	24,000	0.30	36,000
2128	Accountant	0.05	3,200	0.05	3,200	0.15	9,700
	Total Salaries		67,200		85,900		141,800
	Total Benefits		20,300		20,300		33,800
	Total	0.50	87,500	0.60	106,200	1.05	175,600

NOTES:





**CAPITAL IMPROVEMENT
PROGRAM (CIP)**



CIP TRANSMITTAL LETTER

PENDING

Comprehensive Project List

Page Number	Project Number	Project Title	Funding Source	Appropriated Amount	Encumbrances Outstanding	Actual Costs to Date	Percent Spent	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Total CIP Appropriations	
FY 2013-14 Ongoing Carryover Projects:								Re-appropriation	New Request					
CIP - 01	9321.00	Traffic Calming Improvements	459/228	117,610	-	69,522	59%	48,100	-	-	-	-	117,622	
CIP - 02	9344.00	Highland and Lomas Santa Fe Intersection	228	407,000	-	362,048	89%	25,000	-	-	-	-	387,048	
CIP - 04	9903.00	Shoreline Management/LCP Project	459	745,420	-	721,698	97%	-	60,000	-	-	-	781,698	
CIP - 05	9395.01	Fire Station Repairs	459	-	-	-	-	25,000	-	-	-	-	25,000	
CIP - 07	9926.00	Sand Replenishment Project (Local Share)	215/450/459	1,217,855	147,876	842,971	69%	228,800	100,400	-	-	-	1,320,047	
CIP - 11	9456.00	Storm Drain Improvements - Major	459	498,600	30,891	323,509	65%	110,200	9,800	200,000	200,000	200,000	1,274,400	
CIP - 12	9905.00	General Plan Update	459	264,300	215,216	239,595	91%	5,000	-	-	-	-	459,811	
Annual ADA Projects:														
CIP - 13	9955.02	ADA Transition Plan Projects	459	102,500	-	102,500	-	5,000	-	95,000	95,000	95,000	95,000	487,500
Annual Maintenance Projects:														
CIP - 14	9362.13	Annual Pavement Management Program	202	-	-	-	-	250,000	250,000	500,000	500,000	500,000	500,000	2,500,000
CIP - 10	9856.13	Sanitary Sewer Pipeline Replacement	509	-	-	-	-	-	500,000	500,000	500,000	500,000	500,000	2,500,000
Sanitation Projects:														
CIP - 08	9833.00	Solana Beach Pump Station	509	842,000	-	158,029	19%	684,000	616,000	2,200,000	-	-	-	3,658,029
CIP - 09	9835.00	San Elijo Hills Pump Station	509	25,000	-	4,500	18%	70,500	29,500	-	-	-	-	104,500
CIP - 15	9851.00	North Granados Ave Sewer Conflict Repair	509	-	-	-	-	80,000	-	-	-	-	-	80,000
Total Ongoing				4,220,285	393,983	2,824,372	67%	1,531,600	1,565,700	3,495,000	1,295,000	1,295,000	1,295,000	13,695,655
FY 2013-14 Proposed Projects:														
CIP - 06	XXXX.XX	CATS Grant	246	-	-	-	-	-	136,000	-	-	-	-	136,000
CIP - 03	XXXX.XX	San Andres Traffic Calming	459	-	-	-	-	-	100,000	-	-	-	-	100,000
CIP - 16	XXXX.XX	Finance Cashiering Counter	459	-	-	-	-	-	35,000	-	-	-	-	35,000
Total FY 2013-14 Proposed Projects:				-	-	-	-	-	271,000	-	-	-	-	271,000
Total FY 2013-14 Project Appropriations & Costs:				4,220,285	393,983	2,824,372	67%	1,531,600	1,836,700	3,495,000	1,295,000	1,295,000	1,295,000	13,966,655

Project Funding Sources:

- 202 - Gas Tax Fund
- 211 - Street Lighting District
- 212 - TransNet Non-Motorized
- 215 - Department of Boating/Waterways
- 218 - TransNet
- 240 - CBDG
- 220 - Transportation Development Act
- 244 - Intermodal Surface Transportation Act/Transportation Equity Act 21
- 265 - Affordable Housing Grant Fund
- 416 - Redevelopment Agency CIP Fund
- 420 - Public Improvement Grant
- 450 - TOT Sand Replenishment CIP
- 459 - City CIP Fund
- 509 - Sanitation

Notes:

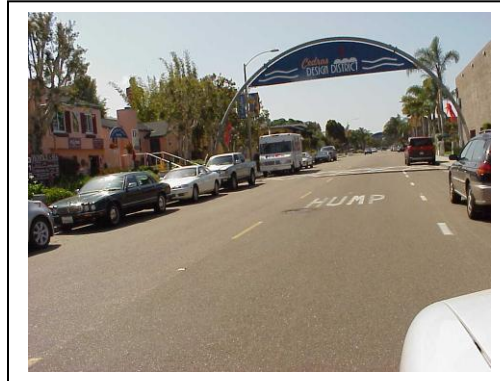
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Project Appropriations By Funding Source (Cost Estimate)									
Page Number	Project Number	Funding Source & Project Title	Fiscal Year 2014 Cost Estimate					Total by Funding Source	
			Re-appropriation	New Request	Total	FY2015	FY2016		FY2017
459 City CIP / General Fund									
CIP - 03	XXXX.XX	San Andres Traffic Calming	-	100,000	100,000	-	-	-	100,000
CIP - 04	9903.00	Shoreline Management/LCP Project	-	60,000	60,000	-	-	-	60,000
CIP - 05	9395.01	Fire Station Repairs	25,000	-	25,000	-	-	-	25,000
CIP - 11	9456.00	Storm Drain Improvements - Major	110,200	9,800	120,000	200,000	200,000	200,000	920,000
CIP - 12	9905.00	General Plan Update	5,000	-	5,000	-	-	-	5,000
CIP - 13	9955.02	ADA Transition Plan Projects	5,000	-	5,000	95,000	95,000	95,000	385,000
CIP - 16	XXXX.XX	Finance Cashiering Counter	-	35,000	35,000	-	-	-	35,000
Total City CIP / General Fund			145,200	204,800	350,000	295,000	295,000	295,000	1,530,000
202 Gas Tax									
CIP - 14	9362.13	Annual Pavement Management Program	250,000	250,000	500,000	500,000	500,000	500,000	2,500,000
			250,000	250,000	500,000	500,000	500,000	500,000	2,500,000
215 Department of Boating/Waterways									
CIP - 07	9926.00	Sand Replenishment Project (Local Share)	228,800	-	228,800	-	-	-	228,800
228 Transnet Extension									
CIP - 01	9321.00	Traffic Calming Improvements	48,100	-	48,100	-	-	-	48,100
CIP - 02	9344.00	Highland and Lomas Santa Fe Intersection	25,000	-	25,000	-	-	-	25,000
Total TransNet II			73,100	-	73,100	-	-	-	73,100
246 Miscellaneous Grants									
CIP - 06	XXXX.XX	CATS Grant	-	136,000	136,000	-	-	-	136,000
450 TOT Sand Replenishment									
CIP - 07	9926.00	Sand Replenishment Project (Local Share)	-	100,400	100,400	-	-	-	100,400
Total TOT Sand Replenishment			-	100,400	100,400	-	-	-	100,400
509 Sanitation									
CIP - 10	9856.13	Sanitary Sewer Pipeline Replacement	-	500,000	500,000	500,000	500,000	500,000	2,500,000
CIP - 08	9833.00	Solana Beach Pump Station	684,000	616,000	1,300,000	2,200,000	-	-	3,500,000
CIP - 15	9851.00	North Granados Ave Sewer Conflict Repair	80,000	-	80,000	-	-	-	80,000
CIP - 09	9835.00	San Elijo Hills Pump Station	70,500	29,500	100,000	-	-	-	100,000
Total Sanitation			834,500	1,145,500	1,980,000	2,700,000	500,000	500,000	6,180,000
Total Project Appropriations			1,531,600	1,836,700	3,368,300	3,495,000	1,295,000	1,295,000	10,748,300



Capital Improvement Program Street Project Traffic Calming Improvements – 9321

Description: Temporary construction of traffic calming measures as determined by field studies and community meetings



Project Manager: Dan Goldberg/Jim Greenstein

Fund: Transnet

Justification: Reduce speeds on City streets

Comments: Specific projects will be identified before construction

General Plan Consistency: Provide transportation facilities that are adequate and efficient

Operations Impact: None

Begin Date: July 2009

End Date: On-Going

Type: On-Going

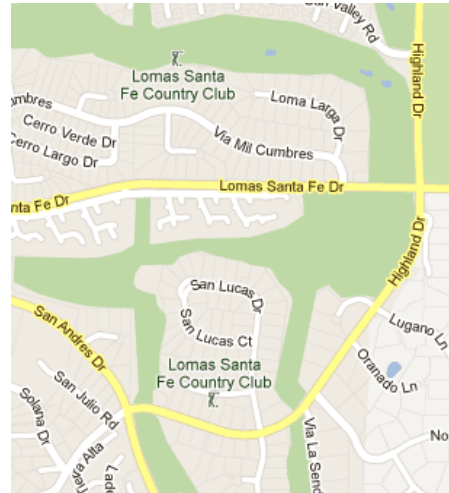
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	Transnet	\$ 50,000	-	-	\$ 50,000
			-	-	-
<i>Total</i>		\$ 50,000	-	-	\$ 50,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2009					On-Going

Capital Improvement Program Street Project Highland/Lomas Santa Fe Intersection Improvements – 9344.00

Description: Possible modification of traffic calming improvements constructed in FY 2012/13. Scope of work to be determined based on traffic monitoring and resident feedback.



Project Manager: Jim Greenstein

Fund: TransNet II

Justification: Improve pedestrian and bicycle safety in the area

Comments: Provide an opportunity for a gateway entrance into the City

General Plan Consistency: Provide transportation facilities and services that are adequate and efficient and that significantly reduce hazards to human life, pollution, noise, disruption of community organization and damage to the natural environment

Operations Impact: Routine maintenance after construction

Begin Date: July 2013

End Date: TBD

Type: Ongoing

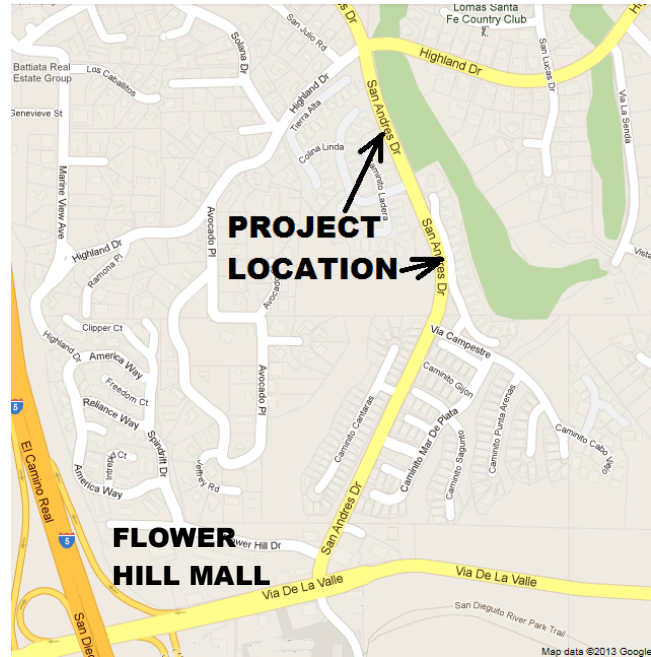
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Design	TransNet II	\$ 476,450	-	-	\$ 476,450
<i>Total</i>		\$ 476,450	-	-	\$ 476,450

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2013					TBD

**Capital Improvement Program
Street Project
San Andres Traffic Calming
Improvements – XXXX**

Description: Construction of roadway medians with drought tolerant landscaping.



Project Manager: Dan Goldberg/Jim Greenstein

Fund: Flower Hill Mall Expansion

Justification: Reduce speeds on City streets

Comments: Traffic impact mitigation funding from Flower Hill Mall expansion

General Plan Consistency: Provide transportation facilities that are adequate and efficient

Operations Impact: Reduced pavement maintenance; increased landscape maintenance

Begin Date: July 2013

End Date: On-Going

Type: On-Going

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	City CIP		100,000	-	\$ 100,000
<i>Total</i>		\$ -	100,000	-	\$ 100,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
August-2013					On-Going

**Capital Improvement Program
Miscellaneous Project
Shoreline Management LCP – 9903**

Description: Prepare State mandated Local Coastal Plan (LCP) to transfer land use permitting authority from the State Coastal Commission to the City of Solana Beach.



Project Manager: Planning Dept

Fund: City CIP

Justification: State mandated transfer of permit authority

Comments: To adopt Local Coastal Plan / Land Use Plan by September 2010. A primary variable of this project is the coordination with the Coastal Commission and formulation of a comprehensive adoption strategy. If adopted, the LCP/LUP, as proposed, will provide policies appropriate to the coastal bluff district, sand replenishment and shoreline protection devices and related fees. A two year Workplan has been prepared for the subsequent completion of the programs and policies associated with the LCP/LUP after its adoption by the Coastal Commission.

General Plan Consistency: Ensure consistency of general plan

Operations Impact: Utilization of staff time

Begin Date: July 2004

End Date: TBD

Type: Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Design	City CIP	\$ 745,320	60,000	-	\$ 805,320
<i>Total</i>		\$ 745,320	60,000	-	\$ 805,320

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2004					TBD

**Capital Improvement Program
Fire Station Repairs
9395.01**

Description: Repair and renovation of two restrooms facilities located on the second floor of the fire station building, including fixtures and flooring. This project will replace and renovate the kitchen island including countertop, cabinetry and associated electrical and plumbing work.

Project Manager: Steve Kerr

Fund: General Fund

Justification: This project will prevent further deterioration of the restroom facilities and other parts of the building.

Comments: These improvements have been identified as high priority projects based on a needs assessment of the building performed by in-house staff and the City's on-call maintenance contractor.

General Plan Consistency: Proactive maintenance of the City's facilities is consistent with the City's General Plan

Operations Impact: None

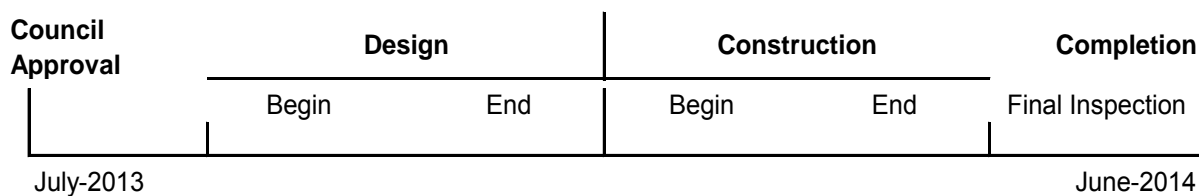
Begin Date: July 2013

End Date: June 2014

Type: New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	General Fund	\$ 25,000			
<i>Total</i>		\$ 25,000	-	-	\$ 25,000

Estimated Project Timeline



**Capital Improvement Program
Street Project
Comprehensive Active Transportation Strategies (CATS) Study – xxxx.00**

Description: preparation of a Comprehensive Transportation Strategies (CATS) Study



Project Manager: Dan Goldberg

Fund:

Justification: Preparation of the CATS Study can be a component of the circulation element of the general plan update

Comments: Funded by a grant received from San Diego Association of Governments (SANDAG)

General Plan Consistency: Provide transportation facilities and services

Operations Impact: One-time study

Begin Date: July 2013

End Date: September 2014

Type: Study

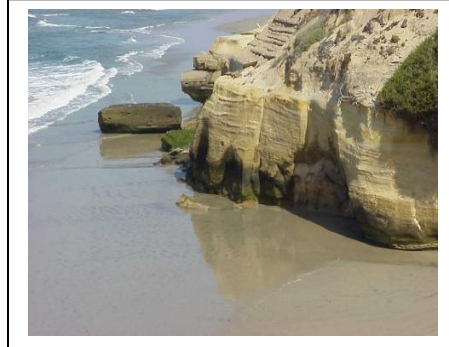
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	CATS Grant	\$ -	136,000	-	\$ 136,000
<i>Total</i>		\$ -	136,000	-	\$ 136,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2013					September-2014

**Capital Improvement Program
Miscellaneous Project
Sand Replenishment ACOE Feasibility Study – 9926**

Description: Provides for Army Corps of Engineers feasibility study funding and initial pre-construction and engineering drawings for beach sand replenishment for a 50 year program. Also includes support for: Regional Beach Sand Replenishment, S.C.O.U.P. program and Southern California Reef Technology Study at Fletcher Cove



Project Manager: Planning Dept

Fund: Dept. of Boating & Waterways/Sand Replenishment Fund/City CIP

Justification: High ranking City Council priority to provide beach sand

Comments: Successfully complete studies and review processes and receive Federal (ACOE) and State (Division of Boating and Waterways) funding to implement a long term and short term sand replenishment projects for Solana Beach. These include: the ACOE Shoreline Feasibility Study and Southern California Reef Technology Study at Fletcher Cove, Sand Compatibility and Opportunistic Use Program (SCOUP) and the SANDAG Regional Beach Sand Project #2.

General Plan Consistency: Protection of recreational beach sand improving public safety

Operations Impact: None

Begin Date: July 2004

End Date: TBD

Type: Proposed – Future

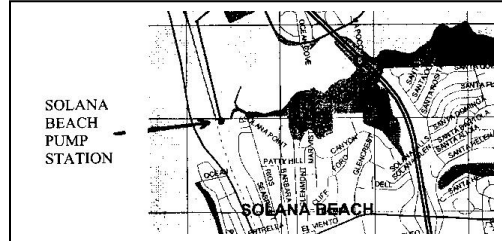
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	Sand Replens TOT	\$ 437,100	86,400	-	\$ 523,500
	City CIP	\$ 95,000	-	-	95,000
	Dept of Boat/Water	685,755	-	-	685,755
<i>Total</i>		\$ 1,217,855	86,400	-	\$ 1,304,255

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2004					TBD

Capital Improvement Program Sanitation Project Solana Beach Pump Station – 9833

Description: Provides for the upgrade of the Solana Beach Pump Station.



Project Manager: Jim Greenstein

Fund: Sanitation

Justification: Recommended by the Sanitary Sewer Master Plan

Comments: None

General Plan Consistency: Maintain, improve and enhance the quality of air, water and land according to state and national standards and local needs

Operations Impact: Reduced maintenance costs

Begin Date: May 2010

End Date: TBD

Type: Ongoing

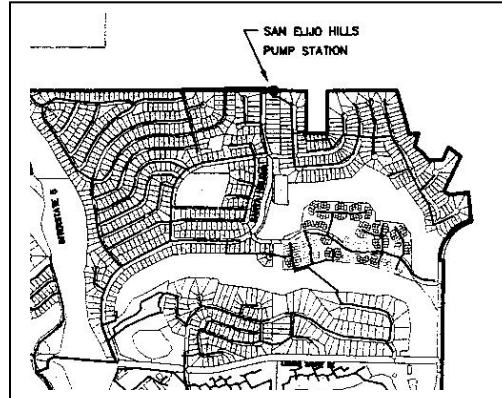
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Design	Sanitation	\$ 842,000	-	-	\$ 842,000
Construction	Sanitation	-	616,000	2,200,000	2,816,000
<i>Total</i>		\$ 842,000	616,000	2,200,000	\$ 3,658,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
May-2010					TBD

Capital Improvement Program Sanitation Project San Elijo Hills Pump Station – 9835

Description: Provides for the upgrade of the existing pump station.



Project Manager: Jim Greenstein

Fund: Sanitation

Justification: Recommended by the Sanitary Sewer Master Plan

Comments: Perform limited condition assessment during this fiscal year

General Plan Consistency: Maintain, improve and enhance the quality of air, water, and land according to state and national standards and local needs

Operations Impact: Routine maintenance

Begin Date: July 2004

End Date: TBD

Type: Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Design	Sanitation	\$ 3,000	-	-	\$ 3,000
Construction	Sanitation	72,000	29,500	-	101,500
<i>Total</i>		\$ 75,000	29,500	-	\$ 104,500

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2004					TBD

Capital Improvement Program Sanitation Project Sanitary Sewer Pipeline Replacement – 9856.13

Description: Provides for replacement of smaller sewer pipelines in the City.



Project Manager: Jim Greenstein

Fund: Sanitation

Justification: Recommended by the Sanitary Sewer Master Plan

Comments: Specific projects will be determined by need, age of pipeline and street repaving schedule

General Plan Consistency: Identify and reduce hazards to health and property from natural and man-made conditions

Operations Impact: Routine sewer maintenance

Begin Date: July 2010

End Date: TBD

Type: Annual

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	Sanitation	\$ -	500,000	2,000,000	\$ 2,500,000
<i>Total</i>		\$ -	500,000	2,000,000	\$ 2,500,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2010					TBD

**Capital Improvement Program
Storm Water Project
Citywide Storm Drain Improvements (Major)– 9456**

Description: Design and construct storm drain improvements at various locations throughout the city.

Project Manager: Jim Greenstein

Fund: City CIP

Justification: Improve drainage facilities in areas that have experienced drainage problems during storm events.

Comments: Possible projects included improvements on Camino de las Villas and near the Highway 101/Ocean Street intersection.

General Plan Consistency: Maintain, improve and enhance the quality of air, water and land.

Operations Impact: Routine cleaning

Begin Date: January 2010

End Date: TBD

Type: Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Design	City CIP	\$ 20,000	-	-	\$ 20,000
Construction	City CIP	478,600	9,800	-	488,400
<i>Total</i>		<u>\$ 498,600</u>	<u>9,800</u>	<u>-</u>	<u>\$ 508,400</u>

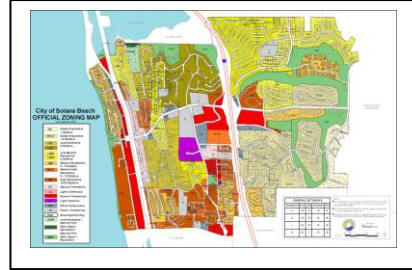
Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
January-2010					TBD

CAPITAL IMPROVEMENT PROGRAM

General Plan Update – 9905

Description: Provides for the comprehensive update of the City’s General Plan. The General Plan was last adopted in 1988. The Housing Element is required to be updated every 5 years with the next scheduled update due in December 2012.



Project Manager: Planning Department

Fund: City CIP

Justification: This will be the first comprehensive update to the General Plan since its adoption, and it is state mandated as needed to reflect changed community conditions.

Comments: Staff has proposed \$167,000 in next year’s budget to cover costs associated with the work on the General Plan Update targeted that started in mid FY 2010/2011. The General Plan Update is still proposed to be a 3.5 year workplan project, however, the start date for the majority of the project has been deferred one year (beginning in FY 2010/2011) from what was proposed in the FY 2009-2010 adopted budget, which provides a one-year delay in expenditures for this program. During FY 2010-2011, staff started the process of historical and other map data collection (as needed) to update the General Plan. Staff also prepared a Request for Proposals (RFP) issued to consultants on the General Plan Update. Per recent changes to State Law, the next required Housing Element is due to the State Housing and Community Development Department (HCD) on December 31, 2012 and requires an update every five years. The preparation of the Housing Element Update will be concurrent with the General Plan Update. The General Plan Update project will also include the preparation and certification of an Environmental Impact Reports as required by CEQA. A consultant contract was awarded in FY2012 for the Housing Element portion of the General Plan.

Begin Date: September 2010

End Date: TBD

Type: Ongoing

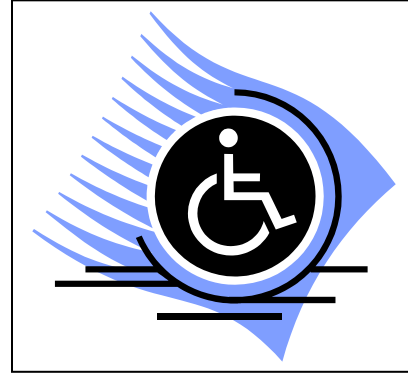
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 12/13	Future Years	
Design	City CIP	\$ 464,300		300,000	\$ 764,300
<i>Total</i>		\$ 464,300	-	300,000	\$ 764,300

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
September-2010					TBD

**Capital Improvement Program
Non-motorized Project
ADA Transition Plan – 9955.02**

Description: The Code of Federal Regulation, Part 35, requires each local agency with 50 or more employees to complete a “Transition Plan” to meet the Americans with Disabilities Act.



Project Manager: Dan Goldberg

Fund: City CIP

Justification: The City is committed to making public facilities and infrastructure accessible to all individuals. Various public facilities have been identified and will be constructed on a priority basis

Comments: A report has been prepared indentifying the City facilities requiring ADA improvements

General Plan Consistency: Provide transportation facilities that are adequate and efficient

Operations Impact: None

Begin Date: July 2007

End Date: Ongoing

Type: Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	City CIP	\$ 107,500		380,000	\$ 487,500
<i>Total</i>		\$ 107,500	-	380,000	\$ 487,500

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2007					Ongoing

**Capital Improvement Program
Street Project
Annual Pavement Management Program – 9362.12**

Description: Provides for the maintenance of the City's asphalt, concrete, patch, overlay and slurry seal.



Project Manager: Dan Goldberg

Fund: Gas Tax

Justification: Annual maintenance scheduled through the utilization of a computerized database (Pavement Management System) will extend the life of the City's streets

Comments: None

General Plan Consistency: Provide transportation facilities and services that are adequate and efficient and that significantly reduce hazards to human life, pollution, noise, disruption of community organization and damage to the natural environment

Operations Impact: None

Begin Date: July 2010

End Date: June 2012

Type: Annual

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	Gas Tax	\$ 250,000	250,000	2,000,000	\$ 2,500,000
<i>Total</i>		\$ 250,000	250,000	2,000,000	\$ 2,500,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2010					June-2012

Capital Improvement Program North Granados Sewer Conflict Repair 9851

Description:

Repair sewer and storm drain conflict near 523 North Granados.



Project Manager: Jim Greenstein

Fund: Sanitation

Justification: Improve sewer system reliability.

Comments: None

General Plan Consistency: N/A

Operations Impact: Reduce maintenance costs and sewer spill risks.

Begin Date: October 2013

End Date: June 2014

Type: Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 13/14	Future Years	
Construction	Sanitation	\$ 80,000	-	-	\$ 80,000
<i>Total</i>		\$ 80,000	-	-	\$ 80,000

Council Approval	Estimated Project Timeline					
	Design		Construction		Completion	
	Begin	End	Begin	End	Final Inspection	
October-2013					June-2014	

Capital Improvement Program Finance Department Front Counter for Cashiering - XXXX

Description: Construct a cash transaction counter on the second floor of City Hall

Project Manager: Dan Goldberg

Fund: City CIP

Justification: The City's independent auditors have recommended that cashiering functions be centralized in the Finance Department at City Hall to meet internal control guidelines.

Comments: Counter will allow for cash transaction to be completed by Finance Department instead of the City Clerk's Department

General Plan Consistency: Not applicable

Operations Impact: Routine maintenance of city facilities

Begin Date: July 2013

End Date: December 2013

Type: One-time

Costs	Source	Prior Years	FY 13/14	Future Years	Total
Construction	City CIP	-	35,000	-	35,000
<i>Total</i>		\$ -	35,000	-	\$ 35,000

Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2013					December-2013

**CHANGES IN FINANCIAL POSITION
(FIVE YEAR FORECAST)**



CHANGES IN FINANCIAL POSITION (FIVE YEAR FORECAST)

OVERVIEW

This section summarizes revenues, expenditures, and changes in financial position for the General Fund. For the General Fund, financial position is defined as fund balance.

This section should be used as a planning tool to take corrective actions as needed, where negative trends in fund balance are observed. It is important to note that the revenues and expenditures presented are estimates, made at this point in time, and that the balances can change substantially when new information comes to light.

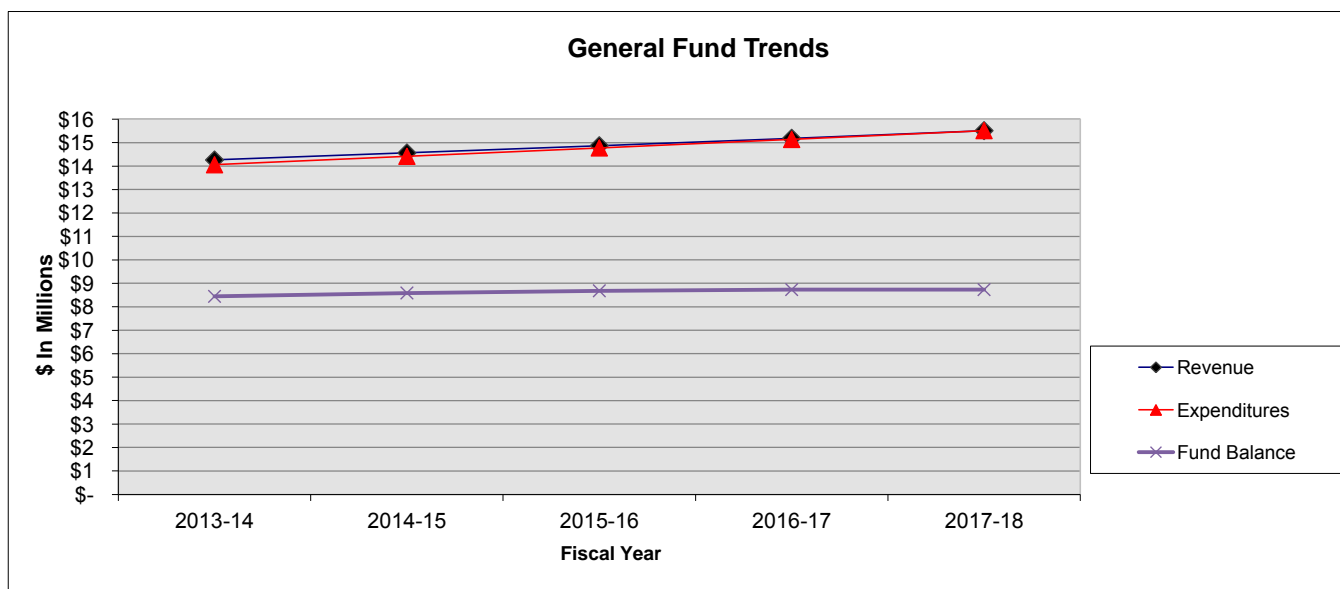
Changes in financial position are provided starting with the 2013-14 proposed budgets and four future years.

CHANGES IN FINANCIAL POSITION

GENERAL FUND

	Fiscal Year				
	2013-14	2014-15	2015-16	2016-17	2017-18
Revenues					
Tax Revenues	11,170,700	11,422,078	11,680,234	11,945,356	12,217,637
Licenses & Permits	398,500	402,410	406,398	410,466	414,615
Fines, Forfeitures & Penalties	343,800	343,800	343,800	343,800	343,800
Use of Money & Property	87,000	87,700	88,414	89,142	89,885
Intergovernmental	1,519,500	1,556,280	1,594,163	1,633,183	1,673,374
Charges for Service	472,000	479,400	486,948	494,647	502,500
Other Revenues	269,100	269,100	269,100	269,100	269,100
Total Revenues	14,260,600	14,560,768	14,869,057	15,185,694	15,510,911
Expenditures					
Operating Programs					
General Government	2,643,400	2,690,075	2,739,174	2,789,398	2,841,619
Community Development	872,400	884,705	897,786	911,061	924,903
Public Safety	8,359,700	8,539,898	8,800,764	9,069,396	9,350,266
Public Works	1,589,900	1,615,362	1,642,141	1,669,417	1,697,725
Community Services	240,600	243,349	246,347	249,382	252,588
Total Operating Programs	13,706,000	13,973,389	14,326,212	14,688,654	15,067,101
Transfers Out:					
Capital Improvement Projects	197,000	295,000	295,000	295,000	295,000
Debt Service	154,300	148,974	153,283	152,429	151,067
Total Transfers Out	351,300	443,974	448,283	447,429	446,067
Total Expenditures	14,057,300	14,417,363	14,774,495	15,136,083	15,513,168
Revenues Over (Under) Expenditures	203,300	143,405	94,562	49,611	(2,257)
Est. Fund Balance, Beginning of Year	8,242,429	8,445,729	8,589,134	8,683,697	8,733,308
Est. Fund Balance, End of Year	8,445,729	8,589,134	8,683,697	8,733,308	8,731,051

Salaries	4,443,200	4,443,200	4,443,200	4,443,200	4,443,200
Benefits	1,533,300	1,597,646	1,674,278	1,749,374	1,828,824
Supplies & Services	6,262,800	6,420,873	6,650,695	6,890,184	7,139,786
Departmental Charges	1,466,700	1,511,669	1,558,039	1,605,897	1,655,291
Transfers Out	351,300	443,974	448,283	447,429	446,067
	<u>14,057,300</u>	<u>14,417,363</u>	<u>14,774,495</u>	<u>15,136,083</u>	<u>15,513,168</u>



REVENUES BY MAJOR CATEGORIES AND SOURCES

GENERAL FUND		ADOPTED BUDGET		PROJECTED			
		2013-2014	2014-2015	2015-16	2017-2018	2018-19	
Assumptions:							
Tax Revenues							
	Property taxes - Current	a	5,754,400	5,927,032	6,104,843	6,287,988	6,476,628
	Property taxes - Delinquent		80,000	82,400	84,872	87,418	90,041
	Total Property Taxes		5,834,400	6,009,432	6,189,715	6,375,406	6,566,669
	Sales and Use Tax	b	2,130,400	2,173,008	2,216,468	2,260,798	2,306,013
	Sales Tax - County	b	701,900	715,938	730,257	744,862	759,759
	Transient Occupancy Tax	c	710,000	724,200	738,684	753,458	768,527
	TOT - Short-term Vacation Rentals	c	155,000	158,100	161,262	164,487	167,777
	Franchise Fees	d	708,000	708,000	708,000	708,000	708,000
	Property Transfer Tax	e	120,000	122,400	124,848	127,345	129,892
	Street Sweeping	f	45,000	45,000	45,000	45,000	45,000
	Hazardous Household Waste	f	29,000	29,000	29,000	29,000	29,000
	Fire Benefit Fees	g	460,000	460,000	460,000	460,000	460,000
	Solid Waste Fee	h	247,000	247,000	247,000	247,000	247,000
	RDA Pass Thru Payments	i	30,000	30,000	30,000	30,000	30,000
	Total Taxes and Fees Revenues		11,170,700	11,422,078	11,680,234	11,945,356	12,217,637
Licenses and Permits							
	Business Registration	j	145,000	145,000	145,000	145,000	145,000
	Building/Plumbing/Electrical/ Permits	r	195,500	199,410	203,398	207,466	211,615
	Animal Licenses		21,000	21,000	21,000	21,000	21,000
	Other Special Permits		37,000	37,000	37,000	37,000	37,000
	Total Licenses and Permits		398,500	402,410	406,398	410,466	414,615
Fines and Penalties							
	CVC Fines		50,000	50,000	50,000	50,000	50,000
	Administrative Citations		1,500	1,500	1,500	1,500	1,500
	Parking Citations		90,000	90,000	90,000	90,000	90,000
	Red Light Citations	k	200,000	200,000	200,000	200,000	200,000
	False Alarm Fines		2,300	2,300	2,300	2,300	2,300
	Total Fines and Penalties		343,800	343,800	343,800	343,800	343,800
Use of Money and Property							
	Investment Interest Earnings	l	35,000	35,700	36,414	37,142	37,885
	Property Rental		52,000	52,000	52,000	52,000	52,000
	Total Investments and Rentals		87,000	87,700	88,414	89,142	89,885
Intergovernmental Revenues							
	Motor Vehicle in-Lieu	m	1,226,000	1,262,780	1,300,663	1,339,683	1,379,874
	State Homeowners Exemption (HOE)	n	53,000	53,000	53,000	53,000	53,000
	Off Track Betting (OTB)	o	50,000	50,000	50,000	50,000	50,000
	SB 90 Claims Reimbursements	p	-	-	-	-	-
	Fire Revenue from Other Agencies	q	170,500	170,500	170,500	170,500	170,500
	Miscellaneous		20,000	20,000	20,000	20,000	20,000
	Total Intergovernmental Revenues		1,519,500	1,556,280	1,594,163	1,633,183	1,673,374

REVENUES BY MAJOR CATEGORIES AND SOURCES

GENERAL FUND	ADOPTED BUDGET		PROJECTED		
	2013-2014	2014-2015	2015-16	2017-2018	2018-19
Assumptions:					
Service Charges					
Planning and Zoning	r 150,000	153,000	156,060	159,181	162,365
Building/Plan Check Fees	r 150,000	153,000	156,060	159,181	162,365
Public Facilities Fees	s 20,000	20,000	20,000	20,000	20,000
Engineering Fees	s 75,000	75,000	75,000	75,000	75,000
Ramp Fees	s 5,000	5,000	5,000	5,000	5,000
Fire Plan Check Fees	r 70,000	71,400	72,828	74,285	75,770
Recreation Fees	2,000	2,000	2,000	2,000	2,000
Total Service Charges	472,000	479,400	486,948	494,647	502,500
Other Revenues					
Special Contributions	12,500	12,500	12,500	12,500	12,500
Miscellaneous Revenues	110,000	110,000	110,000	110,000	110,000
Administration Charges	t 146,600	146,600	146,600	146,600	146,600
Total Other Revenues	269,100	269,100	269,100	269,100	269,100
Total General Fund	14,260,600	14,560,768	14,869,057	15,185,694	15,510,911

CHANGES IN FINANCIAL POSITION (FIVE YEAR FORECAST)

REVENUE ASSUMPTIONS

The results are Staff's best estimates as adjusted, based on information available at the time of preparation.

- a. Property Tax is estimated to grow 3% in 2014-15 and for each fiscal year thereafter.
- b. Sales Tax has is expected to decline slightly in the proposed fiscal year as compared to the previous fiscal year but is expected to increase at a rate of 3% per year in future fiscal years. The County of San Diego distributes 25% of the local agencies sales tax, "Triple Flip", based on the 2004 State budget, and that revenue stream is also expected to increase 2% per fiscal year.
- c. A nominal 2% growth is being used for future years inclusive of the short term vacation rentals.
- d. Franchise Fees are a relatively stable source consisting of long term contracts. Growth comes from new users i.e. cable or trash services, or from renegotiating contracts. Franchise Fees have been held constant for each of the fiscal years in the five year forecast.
- e. Property Tax Transfer Fees are estimated to be increase at a rate of 2% per fiscal year.
- f. The Street Sweeping and Hazardous Household Waste fees are based on the contracts with the trash haulers with nominal growth anticipated.
- g. The Fire benefit fee has remained constant over past fiscal years and is expected to remain at the same level for future fiscal years.
- h. The Solid Waste Fee was voted on by the property owners in FY 2007-08. This fee is expected to remain constant for the foreseeable future.
- i. The Solana Beach Redevelopment Agency (RDA) was dissolved on February 1, 2012. The City continues to receive a pass-through payment from the County of San Diego, as during the time the RDA was in existence, and this payment is expected to remain flat in future fiscal years.
- j. Business registrations are relatively stable and growth in this revenue stream is not anticipated.
- k. Red Light Camera revenue is expected to remain flat for outgoing years.

CHANGES IN FINANCIAL POSITION (FIVE YEAR FORECAST)

REVENUE ASSUMPTIONS (Continued)

- l. A nominal 2% increase is included for future years for portfolio growth. Some more active investing in future years may enhance this line item.
- m. Motor Vehicle in Lieu payments are expected to increase at a rate of 3% per fiscal year.
- n. In line with property tax and real property transfer tax, 2% a year is the growth factor used.
- o. In recent years, Off Track Betting revenue has had limited or no growth, therefore, future years reflect this factor.
- p. The State, due to its budget restraints, has stopped reimbursing cities for their mandated claims. The City seeks reimbursement from the State but does not budget this revenue.
- q. The City has a fire management agreement with the Cities of Encinitas and Del Mar. At the time this five year forecast was done, a new contract is being negotiated. For purposes of the forecast, no growth is used as the factor in projecting the City's revenue from the agreement.
- r. Due to the recovering local economy, in the forecast, Permit, Planning, Building, and Fire Plan Fees include a 2% increase per year.
- s. Cost for services are expected to be constant, but will be reviewed for adjustments in future years.
- t. Administrative charges have remained the same in past years, and are expected to continue to remain at the same level in the future.

CHANGES IN FINANCIAL POSITION (FIVE YEAR FORECAST)

EXPENDITURES ASSUMPTIONS

On the expenditure side as relates to General Fund expenditures, certain assumptions have to be made for the model to have some measure of benefit. For example, salary and benefit issues are subject to the negotiation process and cannot be known with any measure of certainty whereas debt service expenditures are based on a predetermined debt service schedule and are known with absolute certainty.

Ultimately the results are staffs best estimates while gazing into the crystal ball, as adjusted, based on information available at the time of preparation.

Salaries

Salaries are projected to remain constant for each year of the model.

Benefits

Benefits, not including PERS retirement increases, are also projected to remain constant for each year of the model. Benefits include \$715 per full-time regular employee, life insurance, and auto and phone allowances.

Also included are retiree health benefits and unemployment insurance payments which are projected to increase at a rate of 5% per year.

PERS retirement is expected to increase by employee group as follows:

	2014-15	2015-16	2016-17	2017-18
Misc				
Rate	15.700%	16.900%	18.100%	19.400%
Rate increase				
% of payroll	1.040%	1.200%	1.200%	1.300%
% from Prior Yr	7.094%	7.643%	7.101%	7.182%
Fire				
Rate	28.000%	30.300%	32.500%	34.800%
Rate increase				
% of payroll	1.851%	2.300%	2.200%	2.300%
% from Prior Yr	7.079%	8.214%	7.261%	7.077%
MS				
Rate	28.000%	30.300%	32.500%	34.800%
Rate increase				
% of payroll	1.851%	2.300%	2.200%	2.300%
% from Prior Yr	7.079%	8.214%	7.261%	7.077%

CHANGES IN FINANCIAL POSITION (FIVE YEAR FORECAST)

EXPENDITURES ASSUMPTIONS (Continued)

Supplies and Services

A nominal 2% growth for each year has been factored into the model excluding the cost of Sheriff services. This has been included at an annual increase of 3% for 2014-15 and 5% for each year thereafter.

Departmental Charges

A 4% growth factor is being applied to the Risk Management Charges. A 3% growth factor is being applied to the Workers' Compensation Charges.

Asset Replacement Charges are projected to increase as follows:

	2014-15	2015-16	2016-17	2017-18
Asset Replacement				
Total \$ charged	317,118	323,460	329,930	336,528
Rate increase				
% from Prior Yr	2.00%	2.000%	2.000%	2.000%

Transfers Out

Transfers out are to service the City's debt fund and its CIP project fund using the CIP five-year capital project plan.

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: modified accrual, cash, or accrual. The City prepares its budget using the modified accrual basis for governmental funds and the accrual basis for its enterprise fund.

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 capital improvements involve the construction, acquisition, expansion, and rehabilitation or replacement of facilities or improvements where costs exceed \$5,000. A CIP expenditure may also include any study that costs \$25,000 or more or any equipment or systems acquisition costing \$15,000 or more that are non-recurring in nature. 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.

Capital Outlay

Fixed assets that have a value of \$1,000 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.

REFERENCE MATERIALS

GLOSSARY (Continued)

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.

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.

REFERENCE MATERIALS

GLOSSARY (Continued)

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.

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 \$1,000.

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.

REFERENCE MATERIALS

GLOSSARY (Continued)

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.

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.

REFERENCE MATERIALS

GLOSSARY (Continued)

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.

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 (unavailable to FLSA exempt employees).

6104 SPECIAL PAY

Holiday in lieu pay for Fire and Marine Safety and stand by pay for Public Works. Can also be one time stipends or special compensation in terms of an MOU.

6105 TEMPORARY NON-PAYROLL

Costs to cover temporary employees to backfill regular salaried and hourly positions.

6205 RETIREMENT

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

6210 MEDICARE

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

6211 SOCIAL SECURITY

Social Security payments for employees covered by the social security system.

6220 HEALTH, DENTAL & VISION INSURANCE

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

6221 HEALTH, DENTAL & VISION INSURANCE – BENEFIT PORTION

Payments to cover employees' health, dental & vision insurance under the City's Cafeteria Plan.

6245 GROUP LIFE INSURANCE

Payments to cover employees' life insurance premiums.

6250 WORKERS' COMPENSATION INSURANCE

Payments to cover workers' compensation insurance premiums. Account no longer used.

6255 DEFERRED COMPENSATION

Payments to match employees' contributions into the City's deferred compensation program with a maximum of 2%. Account no longer used.

6260 UNEMPLOYMENT INSURANCE

Payments to the State for employees unemployment insurance premiums.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

6270 RETIREE HEALTH BENEFITS

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

6275 STIPEND

Payments to the City Council to offset the costs associated with conducting City business.

6280 AUTO ALLOWANCE

Payments to employees qualifying for an 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.

6295 RIDESHARE

Incentive-based alternative commuter program for eligible City employees.

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 memberships and dues in professional organizations.

6340 CLOTHING & PERSONAL EXPENSES

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

6341 TUITION REIMBURSEMENT

Costs for employees to attend pre-approved degree programs.

6350 PRE EMPLOYMENT

Costs of pre employment screening for potential new hires.

6351 RECRUITMENTS

Costs associated with various recruitment programs.

6415 ELECTION SUPPLIES

Costs pertaining to holding elections.

6416 OFFICE SUPPLIES

General office supplies used in every-day operations.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

6417 POSTAGE

Metered mail, overnight and other delivery service.

6418 BOOKS, SUBSCRIPTIONS & PRINTING

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

6419 MINOR EQUIPMENT

Minor equipment; cost before shipping/tax under \$100.

6420 SPECIAL DEPARTMENTAL SUPPLIES

Supplies or expenses singular to a department - not general.

6421 SMALL TOOLS

Small tools; cost before shipping/tax under \$500.

6427 VEHICLE OPERATING SUPPLIES

Gasoline and diesel.

6428 VEHICLE MAINTENANCE

Repairs and parts for all vehicles.

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 - OTHER

All utilities besides electricity and natural gas such as water.

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.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

6535 COMMUNITY TV PRODUCTION

Payments for cable programming from restricted sources.

6538 SPECIAL EVENTS

Costs associated with events and various community programs put on by the City including Arts Alive, Annual Spring Egg Hunt, Memorial Day Services, etc.

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.

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 \$1,000.

6650 VEHICLES

All motorized vehicles.

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.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

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.

REFERENCE MATERIALS

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 and capital projects fund have legally adopted budgets.

The City's basis of budgeting for governmental funds is the modified accrual basis and for proprietary funds it is the accrual basis.

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 (Operating)
 - Risk Management/Insurance
 - Workers' Compensation Insurance
 - Asset Replacement
- Special Revenue Funds
 - Gas Tax
 - Municipal Improvement Districts (MID)
 - Street Lighting Assessment District
 - Fire Mitigation Fees
 - Department of Boating & Waterways
 - Prop A TRANSNET Non-Motorized
 - TRANSNET - Motorized
 - Community Orientated Policing Services (COPS)
 - TDA
 - Housing and Community Development (CDBG) Fund
 - CALTRANS/CMAQ
 - SEEG/EEM
 - TEA
 - Miscellaneous Grants
 - Coastal Business/Visitors TOT
 - Housing
 - Low Moderate Income Housing – RDA
 - Public Safety Special Revenue
 - Developer Deposit Pass Through
- Debt Service Funds
 - Public Facilities
 - Capital Lease
 - Redevelopment Agency Debt Service

REFERENCE MATERIALS

ORGANIZATION OF THE CITY'S FUNDS (Continued)

- Capital Projects Funds
 - Miscellaneous Capital Projects
 - Redevelopment Capital Projects
 - Assessment Districts
 - Sand Replenishment

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

REFERENCE MATERIALS

DESCRIPTION OF THE CITY'S 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.

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 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.

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 (MID)

This maintenance district was established by a vote of Solana Beach property owners to pay for the maintenance 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.

212 PROPOSITION A FUND/TRANSNET NON-MOTORIZED

The Proposition A Fund accounts for receipts and expenditures related to transportation development, transit and related studies. Funding is provided to the City as a secondary recipient under agreements with the County of San Diego and with the San Diego Association of Governments (SANDAG).

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

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 the Grant received from the Department of Boating and waterways. These funds are being used to fund the Army Corp. of Engineers beach sand replenishment study.

218 TRANSNET FUND

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.

220 TRANSPORTATION DEVELOPMENT FUND

The TDA Fund is used to account for revenues and expenditures made for transportation development, transit and related studies. Funding is provided to the City as a secondary recipient under agreements with the County of San Diego and with the San Diego Association of Governments.

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

243 SEEG/EEM

The SEEG Fund is used to account for the State Environment Enhancement Grant.

244/5 TEA

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

246 MISCELLANEOUS GRANT FUND

This fund accounts for all of the Prop 12, Prop 40 and Rails to Trails grant funding that was used to fund the Coastal Rail Trail.

250 COASTAL AREA BUSINESS/VISITORS ASSISTANCE & ENHANCEMENT FUND

This fund is for expenditures that include local visitor and business promotion such as assistance to the Chamber of Commerce and North County Convention and Visitor's Bureau, special events such as the Fiesta Del Sol, public arts projects and visitor enhancement to the Highway 101 business corridor or the Cedros Design District.

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

263 HOUSING FUND

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

264 RDA LOW & MODERATE INCOME HOUSING FUND

This fund accounts for receipts and expenditures related to providing low and moderate income housing within the City. By law, 20% of tax increment revenue needs to be set aside for this purpose.

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. Currently this is funding the lease with ABAG and the purchase of the Distillery parking lot.

362 RDA DEBT SERVICE FUND

This Fund is used to account for the accumulation of resources for the payment of interest and principal on RDA financed debt including the statutory AB 1290 payments.

416 RDA CAPITAL PROJECTS FUND

This Fund is used to account for the accumulation of resources for the payment of interest and principal on RDA financed debt including the statutory AB 1290 payments.

450 SAND REPLENISHMENT & COASTAL ACCESS FUND

The sand Replenishment/Retention and Coastal Access Capital Improvements Fund is limited to sand replenishment, sand retention and coastal access capital projects. Seawall expenditures are excluded from this CIP fund.

459 CAPITAL PROJECTS FUND - MISCELLANEOUS

The Capital Projects 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).

46X ASSESSMENT DISTRICTS

These Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of miscellaneous major capital facilities in the assessment districts financed by 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 Cardiff Sanitation District in the ownership of the San Elijo Treatment Plant.

REFERENCE MATERIALS

DESIGNATION OF RESERVES

DESIGNATED FOR BEACH RELATED

This designation is for funding beach related items such as purchasing sand, commitments to SANDAG, Army Corp. study or significant potential expenditures for future beach replenishment.

DESIGNATED FOR HIGHWAY 101 IMPROVEMENTS

This designation sets aside funds for future Highway 101 improvements. With the completion of the Coastal Rail Trail the City will look to improving the west side along 101 in conjunction with the 101 Village Walk Association. Without a confirmed cost to implement the improvements, staff will set aside funds when available.

DESIGNATED FOR CONTINGENCIES

This designation is in accordance with the City Council's Financial Policies which specify that a minimum of 17%, or two months of operating expenditures, be set aside. This designation is to ensure uninterrupted service in the event of an unforeseen disaster and/or economic uncertainties.

DESIGNATED FOR 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.

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.

The basis of accounting used in the City's audited financial statements is the same basis of accounting used in the budgeting document.

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 i.e. 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)

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.

CAPITAL IMPROVEMENT POLICIES

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 equipment or systems acquisition costing \$15,000 or more that are non-recurring in nature and 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 of 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 i.e. 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 departmental level. The City Manager has the authority to approve appropriation transfers between line items within a department. 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.

REFERENCE MATERIALS

INVESTMENT POLICY

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, 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.

1.0 SCOPE

This investment policy applies to all funds of the City of Solana Beach that are under the control of the City Treasurer. These funds include, but are not limited to the:

- A. General Fund
- B. Special Revenue Funds
- C. Capital Project Funds
- D. Enterprise Funds
- E. Debt Service Funds
- F. Agency Funds

These funds are accounted for in the City's Comprehensive Annual Financial Report.

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.

2.0 PRUDENCE

Investments shall be made in accordance with the "prudent investor" standard. This standard shall be applied in the context of managing an overall portfolio. The City Treasurer shall invest "...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 agency, 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 agency."

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

2.0 PRUDENCE (Continued)

Investment officers, i.e. (City Treasurer) acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3.0 OBJECTIVES

As specified in CGC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objectives, in priority order, of the investment activities shall be:

A. Safety: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

B. Liquidity: The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

C. Yield: Yield shall be considered only after the basic requirements of safety and liquidity have been met. Whenever possible and in a manner consistent with the objectives of safety and liquidity, a yield higher than the market rate of return shall be sought.

4.0 DELEGATION OF AUTHORITY

California Government Code Sections 53607 and 53608 authorize the legislative body of a local agency to invest, deposit, and provide for the safekeeping of the local agency's funds or to delegate those responsibilities to the City Treasurer of the local agency.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Treasurer. The City Treasurer shall be responsible for all investment transactions undertaken on behalf of the City, and shall establish a system of controls to regulate the activities of subordinate officials. The City Treasurer shall have the exclusive authority to buy and sell securities on behalf of the City. Under the provisions of California Government Code 53600.3, the City Treasurer is a trustee and a fiduciary subject to the prudent investor standard.

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

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

5.0 INTERNAL CONTROLS

The City Treasurer shall be responsible for ensuring that all investment transactions comply with the City's Investment Policy and for establishing internal controls that are designed to prevent losses due to fraud, negligence, and third-party misrepresentation. Accordingly, the City Treasurer shall establish written procedures for the operation of the City's investment program that are consistent with the provisions of this Investment Policy.

Procedures should include references to: safekeeping, PSA repurchase agreements, wire transfer agreements, collateral/depository agreements, and banking services contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

Internal controls deemed most important shall include: avoidance of collusion; separation of duties and administrative controls; separating transaction authority from accounting and record keeping; custodial safekeeping; clear delegation of authority; management approval and review of investment transactions; specific limitations regarding securities losses and remedial action; written confirmation of telephone transactions; documentation of investment transactions and strategies; and monitoring of results.

6.0 ETHICS AND CONFLICTS OF INTEREST

Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

They shall disclose to the City Council any material financial interest in financial institutions that conduct business within the City's jurisdiction. They shall also disclose any personal investment positions that could be related to the performance of the City's investment portfolios. Investment Officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of securities purchases and sales, and shall avoid transactions that might impair public confidence.

7.0 AUTHORIZED FINANCIAL INSTITUTIONS AND BROKER-DEALERS

The City Treasurer shall maintain an Approved list (Attached) of financial institutions/broker-dealers that the City Council have authorized to engage in securities trading with the City. This list shall be provided to all members of the City Council.

Only primary government securities dealers ("primary dealers") that regularly report to the Federal Reserve Bank of New York shall be eligible to apply for inclusion on the Approved List.

The only exception to the foregoing requirement shall be that the City Council may, at their discretion, accept, review, and approve applications from regional brokers that: (1) have been in existence for more than five years; (2) have a net capital position in excess of \$10 million; (3) are licensed as broker-dealers by the State of California; and (4) are headquartered or have a branch office in California.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

7.0 AUTHORIZED FINANCIAL INSTITUTIONS AND BROKER-DEALERS (Continued)

The number of primary dealers and regional brokers on the Approved List shall not exceed a combined total of eight at any single time. The City shall accept and review new broker-dealer applications only when there is an immediate need to fill a vacancy on the Approved List. In all cases, the City shall only accept applications from and transact business with the institutional securities sales departments of primary dealers and regional brokers.

Broker-dealers that wish to apply for inclusion on the Approved List must, at a minimum, provide the City Treasurer with a copy of the following documents unless otherwise noted:

- a) Completed Broker-Dealer Questionnaire and Certification (signed original only).
- b) Most recent Annual Report and most recent Securities and Exchange Commission ("SEC") Form 10-K.
- c) National Association of Securities Dealers ("NASD") Form BD Uniform Application for Broker-Dealer Registration or, in the case of an investment department within a commercial bank, SEC Form MSD.
- d) Current NASD Form BD Status Report.
- e) NASD Form U-4 -- Uniform Application for Securities Industry Registration or Transfer for each employee with whom the City would be trading.
- f) Current NASD Form U-4 Status Report on each employee with whom the City would be trading.
- g) Most recent SEC Form X-17 A-5 or, in the case of an investment department within a commercial bank, most recent SEC Consolidated Reports of Condition and Income for A Bank With Domestic and Foreign Offices – FFIEC 031.
- h) A resume from each employee with whom the City would be trading.
- i) Most recent MSRB Form G-37/G-38.
- j) A trading resolution.

Investment Officers shall investigate all broker-dealer applicants in order to determine if they: (1) are adequately capitalized; (2) are subject to pending legal action (either the firm or the trader); (3) make markets in securities that are appropriate for the City's needs; (4) are licensed as a broker-dealer by the State of California Department of Corporations; and (5) are a member of the NASD. Broker-dealer applicants may be requested to provide local government or other client references from within California.

The City Council shall review the submitted documents, along with the City Treasurer's recommendations, and shall decide if any broker-dealer applicants should be added to the Approved List. If a broker-dealer applicant fails to complete and submit the required documents on time, then its application shall be deemed to have been automatically rejected.

The City Treasurer shall conduct an annual review, of the financial condition and the registrations of all approved broker-dealers in order to determine whether they should remain on the Approved List. In addition to other requirements, the City shall give all approved broker-dealers a copy of the City's current Investment Policy and a certification form.

The completion and submission of the certification form by an approved broker-dealer shall constitute proof that it has received the City's Investment Policy, read it, and intends to comply with it. The City Treasurer shall keep current audited annual financial statements on file for each approved broker-dealer with which the City does business.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

8.0 AUTHORIZED PUBLIC DEPOSITORIES

The City Treasurer shall maintain an Approved List (Attached) of all commercial banks and all savings and loan associations that the City Council has authorized as public depositories of City monies. This List shall be provided to all members of the City Council.

The City shall only deposit public monies in financial institutions that have: (1) at least \$5 billion in total assets; (2) a core capital-to-total assets ratio of at least five percent; (3) favorable statistical ratings from a nationally recognized rating service, as determined by the City Treasurer; (4) a federal or a state charter; and (5) a branch office within San Diego County.

Under no circumstances shall the City's deposits in a financial institution exceed the total shareholder's equity of that institution.

9.0 SAFEKEEPING AND CUSTODY

All security transactions entered into by the City of Solana Beach shall be conducted on delivery-versus-payment (DVP) basis or on a receipt-versus-payment ("RVP") basis.

A third-party bank trust department ("Custodian") that acts as an agent for the City under the terms of a custody agreement executed between both parties shall hold the securities. The City's Custodian shall be represented on the Approved List (Attached).

The only exception to the foregoing shall be securities purchases made with: (1) local government investment pools; (2) money market mutual funds; and (3) Federal Reserve Banks ("Treasury Direct Program") since the purchased securities are not deliverable. No securities broker-dealer or investment advisor shall have access to City monies, accounts, or investments. Any transfer of monies to or through a securities broker-dealer must have the City Treasurer's prior written approval. If the City Treasurer is unavailable, then the management authorization chain-of-command specified in section 4.0, paragraph 5 of this Investment Policy shall be followed.

The City shall require Broker Trade Confirmations for all trades.

Securities held by a third party custodial shall be held in an account in the City's name. All investments held by a third party custodian for the City of Solana Beach will be evidenced by safekeeping receipts.

10.0 COLLATERALIZATION

Investment Officers shall ensure that all demand deposits and all non-negotiable certificates of deposit that exceed \$100,000 shall be fully collateralized with securities authorized under state law and under this Investment Policy. Collateral may be waived for the first \$100,000 since this will be insured by the Federal Deposit Insurance Corporation. Any amount on deposit over \$100,000 plus accrued interest, however, shall be collateralized with United States Treasury or federal agency securities at a constant margin ratio of 110 percent or with mortgage-backed collateral at a constant margin ratio of 150 percent.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

Collateralized investments and demand deposits may require substitution of collateral. The City Treasurer must approve all requests from financial institutions for substitution of collateral that involve interchanging classes of security.

An independent third party with whom the City has a current custodial agreement shall always hold the collateral. The independent third party shall provide the City Treasurer with a safekeeping receipt that they shall retain.

11.0 RISK

11.1 CREDIT RISK

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Concentration of credit risk is the risk of loss attributed to the magnitude of a City's investment in a single issuer. All participants in the investment process shall consider aversion to concentration of credit risk by:

- A. Limiting investment purchases to those types and amounts permissible by California Government Code §53601 and §12.0 of this Policy,
- B. Investing no more than 25% of the portfolio with one issuer, with the exception of LAIF, and the US treasury, and
- C. If pursuing a rated investment, investing only in investments with an AA+/A1 or better rating from Standard and Poor's Corporation and AA1/P1 or better from Moody's Investors Service Inc. at the time of purchase.

Custodial credit risk is the risk that the City will not be able to recover deposits or the value of an investment or collateral securities that are in the possession of an outside party. All participants in the investment process shall consider aversion to custodial credit risk by:

- A. Investing no more than 25% of the portfolio with one financial institution, with the exceptions of LAIF, the US Treasury, and funds advanced or in trustee accounts for project construction, and
- B. If pursuing a deposit, insuring that all deposits are fully collateralized as required by California Government Code §53652 or insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, and the "Contract for Deposit of Monies" will indicate the type and amount of collateral.

11.2 INTEREST RATE RISK

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. All participants in the investment process shall consider aversion to interest rate risk by limiting the term remaining to maturity on purchased investment to five years, unless a longer term is permissible within the California Government Code and specifically approved by the City Council to purchase.

11.3 FOREIGN CURRENCY RISK

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. All participants in the investment process shall be prohibited from investing in foreign currency-denominated securities, unless permissible within the California Government Code and specifically approved by the City Council prior to purchase.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

12.0 AUTHORIZED AND SUITABLE INVESTMENTS

The City of Solana Beach may invest in the following instruments (which include but are not as extensive as those authorized by California Government Code 53600 et seq.) under the guidelines as provided herein:

- A. Bonds issued by the City of Solana Beach, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled or operated by the City of Solana Beach or by a department, board, agency, or authority of the City of Solana Beach.
- B. United States Treasury Bills, Notes, Bonds, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
- C. Registered state warrants or treasury notes or bonds issued by the State of California.
- D. Bonds, notes, warrants, or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies, or Joint Powers Agencies.
- E. Obligations issued by the United States Government or its agencies.
- F. Bankers Acceptances with a term not to exceed 180 days. Bankers Acceptance's issued by commercial banks must be rated "A" or higher by Standard & Poor's and by Moody's. Not more than 30% of surplus funds can be invested in Bankers Acceptances. In addition, no more than 30% of surplus funds can be invested in the bankers acceptances of any single commercial bank.
- G. Prime Commercial Paper of U. S. Corporations with assets greater than \$500 million with a term not to exceed 180 days and the highest ranking issued by Moody's Investors Service (A1) or Standard & Poor's Corp (P1). Purchases of commercial paper may not exceed 15% of total surplus funds.
- H. Time Certificates of Deposit will be made only in FDIC or FSLIC insured accounts. For deposits in excess of the insured maximum of \$100,000, approved collateral shall be required in accordance with California Government Code (CGC) Section 53652 and/or 53651(m).
- I. Non-Negotiable Certificates of Deposit issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a state-licensed branch of a foreign bank. Purchases of non-negotiable Certificates of Deposit may not exceed 15% of the City's surplus money which may be invested.
- J. Local Agency Investment Fund ("LAIF")
Investment shall be permitted in this pool which is organized and managed by the State Treasurer's Office for the benefit of local agencies, pursuant to California Government Code Section 16429.1. The City Council approved City participation in LAIF on 18 August 1986 in Resolution Number 20. Investment shall be limited to the maximum amount per legal entity that is permitted under state law.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

13.0 PROHIBITED INVESTMENTS AND PRACTICES

Investment Officers shall not invest public monies in financial instruments that are not authorized under this Statement of Investment Policy.

Prohibited investments shall include, but shall not be limited to, equity securities, bond mutual funds, repurchase agreements, reverse repurchase agreements, and derivative contracts (forwards, futures, and options). The purchase of derivative securities shall be prohibited except for callable and for zero coupon Treasury (“STRIPS”) securities.

Investment Officers shall not engage in securities lending, short selling, or other hedging strategies.

LAIF shall be exempt from the prohibitions on derivative contracts, derivative securities, repurchase agreements, reverse repurchase agreements, securities lending, short selling, and other hedging strategies.

14.0 DIVERSIFICATION

The City of Solana Beach will diversify its investments by security type and institution. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies, the following general policies and constraints shall apply:

- A. Portfolio maturities shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.
- B. Maturities selected shall provide for stability of income and liquidity.
- C. Disbursement and payroll dates shall be covered through maturing investments, marketable U.S. Treasury bills, or other cash equivalent instruments.

15.0 MAXIMUM MATURITY

Investment Officers shall not invest in securities with maturities exceeding five years. The City Council, however, may approve longer maturities for the investment of bond reserve, bond escrow, and other funds if the maturities of such investments are expected to coincide with the expected use of the funds.

At least 50 percent of the City portfolio shall mature in three years or less; 30 percent in two years or less; and 20 percent in one year or less. The only exception to these maturity limits shall be the investment of the gross proceeds of tax-exempt bonds.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

16.0 BOND PROCEEDS

The City Treasurer shall segregate the gross proceeds of tax-exempt bonds from the City's general pool and shall keep them in a separate pool. They shall be invested pursuant to the instructions in the respective bond indentures of trust. If the bond indenture authorizes investments that conflict with this Investment Policy, then such investments shall be made only with the City Council's prior approval. All securities shall be held in third-party safekeeping with the bond trustee ("Trustee") and all DVP and RVP rules shall apply. The Trustee shall be represented on the Approved List (Attached).

Investment Officers shall use competitive offerings, whenever practical, for all investment transactions that involve the gross proceeds of tax-exempt bonds. The City shall obtain a minimum of three competitive offers. Any exceptions to this policy shall be documented and shall be reported to the City Council.

The City is required under the U.S. Tax Reform Act of 1986 to perform annual arbitrage calculations and to rebate excess earnings to the United States Treasury from the investment of the gross proceeds of tax-exempt bonds that were sold after the effective date of that law. The City Treasurer may contract with qualified outside financial consultants to provide the necessary technical expertise that is required to comply with this law.

17.0 PORTFOLIO BENCHMARK

The City's investment portfolios, for the most part, shall be passively managed with portfolio securities being held to maturity. On selected occasions, the City's portfolios may be actively managed for purposes of improving portfolio risk structure, liquidity, or yield in response to market conditions or to meet City requirements. Profit-taking may only be done if capital gains would: (1) exceed the return that would be realized by holding the security to maturity; and (2) more than offset any income reduction due to reinvestment rate risk.

The City shall use a one-year United States Treasury bill that is traded on the secondary market as a benchmark to measure whether or not the City's portfolio yields are matching or surpassing the market yield.

18.0 REPORTING

In accordance with CGC §53646(b)(1), the City Treasurer shall submit to each member of the City Council a quarterly investment report. The Treasurer may also submit monthly reports to the City Council for information purposes. The report shall include the type of investments, the issuers, maturity dates, par values, and the current market values of each component of the portfolio, including funds managed for City of Solana Beach by third party contracted managers. The report will also include the source of the portfolio valuation. As specified in CGC §53646(e), if all funds are placed in LAIF, FDIC-insured accounts and/or in a county investment pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy and (2) the City of Solana Beach will meet its expenditure obligations for the next six months is required by CGC §53646(b)(2) and (3) respectively. The City Treasurer shall maintain a complete and timely record of all investment transactions.

REFERENCE MATERIALS

INVESTMENT POLICY (Continued)

19.0 INVESTMENT POLICY REVIEW AND ADOPTION

The City Treasurer shall submit an Investment Policy to the City Council annually for their review and adoption by resolution.

THE CITY OF SOLANA BEACH APPROVED LIST

The City of Solana Beach has authorized the following security broker-dealers, public depositories, and other financial institutions to provide financial services to the City.

UNITED STATES GOVERNMENT

1. **Federal Reserve Bank**

PRIMARY DEALERS

- 1.
- 2.
- 3.
- 4.
- 5.

REGIONAL BROKERS

- 1.
- 2.
- 3.

PUBLIC DEPOSITORIES

1. **Union Bank of California**
- 2.
- 3.
- 4.
- 5.
- 6.

CUSTODIAN

- 1.

TRUSTEE

1. **Wells Fargo Bank**
2. **Union Bank**

REFERENCE MATERIALS

INVESTMENT GLOSSARY

ACCRUED INTEREST

Interest accumulated on a security since the issue date or the last coupon payment. The buyer of the security pays the market price plus accrued interest.

AGENCIES

Agencies of the federal government. Federal agency and instrumentality securities.

ASKED

The price at which securities are offered.

BANKERS'S ACCEPTANCE ("BA")

A draft, bill, or exchange accepted by a bank or a trust company. Both the issuer and the accepting institution guarantee payment of the bill.

BASIS POINT

One basis point is one hundredth of one percent.

BID

The price offered by a buyer of securities (when you are selling securities, you ask for a bid). See "Offer".

BOOK VALUE

The value at which a debt security is shown on the holders' balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

BROKER

A broker brings buyers and sellers together so that he can earn a commission.

CERTIFICATE OF DEPOSIT ("CD")

A time deposit with a specific maturity, as evidenced by a certificate. Large-denomination CDs are typically negotiable.

COLLATERAL

Securities, evidence of deposit, or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMMERCIAL PAPER

An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

COMPREHENSIVE ANNUAL FINANCIAL REPORT ("CAFR")

The official annual report for the City of Solana Beach. It includes five combined statements for each individual fund and account group, that are prepared in conformity with GAAP. It also includes supporting schedules that are necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section.

COUPON. (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond, that evidences interest due on a payment date.

REFERENCE MATERIALS

INVESTMENT GLOSSARY (Continued)

CURRENT MATURITY

Amount of time left to maturity of an obligation. (For example, a one-year bill issued nine months ago has a current maturity of three months.)

DEALER

A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

DEBENTURE

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

DELIVERY VERSUS PAYMENT

There are two methods of delivery of securities: (1) delivery versus payment (DVP); and (2) delivery versus receipt (DVR). DVP is delivery of securities with an exchange of money for the securities. DVR is delivery of securities with an exchange of a signed receipt for the securities.

DERIVATIVES

(1) Financial instruments that are linked to, or derived from, the movement of one or more underlying indexes or securities, and may include a leveraging factor; or (2) financial contracts based upon a notional amount whose value is derived from an underlying index or security (e.g., interest rates, foreign exchange rates, equities, or commodities).

DISCOUNT

The difference between the acquisition cost of a security and its value at maturity, when quoted at lower than face value. A security that sells below original offering price shortly after sale, is also considered to be at a discount.

DISCOUNT SECURITIES

Non-interest bearing money market instruments that are issued at a discount and that are redeemed at maturity for full face value (e.g., U.S. Treasury Bills).

DIVERSIFICATION

Dividing investment funds among a variety of securities that offer independent returns.

FACE VALUE

The principal amount owed on a debt instrument. It is the amount on which interest is computed and represents the amount that the issuer promises to pay at maturity.

FEDERAL CREDIT AGENCIES

Agencies of the Federal Government that were established to supply credit to various classes of institutions and individuals (e.g., S&Ls, small business firms, students, farmers, farm cooperatives, and exporters)

FEDERAL DEPOSIT INSURANCE CORPORATION (“FDIC”)

A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

REFERENCE MATERIALS

INVESTMENT GLOSSARY (Continued)

FEDERAL FUNDS RATE

The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

FEDERAL HOME LOAN BANKS (“FHLB”)

Government-sponsored wholesale banks (currently 12 regional banks) that lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions, and insurance companies. The mission of the FHLBs is to liquefy the housing-related assets of its members, who must purchase stock in their District Bank.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (“FNMA”)

FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation’s purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA’s securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (“FOMC”)

The FOMC consists of seven members of the Federal Reserve Board and five of the 12 Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of government securities in the open market, as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM

The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional banks, and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (“GNMA” or “Ginnie Mae”)

Securities that influence the volume of bank credit which is guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. A security holder is protected by the full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term “passthroughs” is often used to describe Ginnie Maes.

LIQUIDITY

A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow, and reasonable size can be done at those quotes.

LOCAL AGENCY INVESTMENT FUND (“LAIF”)

Monies from local governmental units may be remitted to the California State Treasurer for deposit in this special fund for the purpose of investment.

REFERENCE MATERIALS

INVESTMENT GLOSSARY (Continued)

MARKET VALUE

The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT

A written contract covering all future transactions between the parties to repurchase-reverse repurchase agreements, that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer (lender) to liquidate the underlying securities in the event of default by the seller (borrower).

MATURITY

The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET

The market in which short-term debt instruments (e.g., bills, commercial paper, banker's acceptances) are issued and traded.

OFFER

The price asked by a seller of securities (when you are buying securities, you ask for an offer). See "Asked" and "Bid".

OPEN MARKET OPERATIONS

Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank, as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PAR VALUE

The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond.

PORTFOLIO

A collection of securities held by an investor.

PRIMARY DEALER

A group of government securities dealers that submit daily reports of market activity and positions, and monthly financial statements to the Federal Reserve Bank of New York, and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) -- registered securities broker-dealers, banks, and a few unregulated firms.

PRINCIPAL

The face value or par value of a debt instrument, or the amount of capital invested in a given security.

PRUDENT INVESTOR RULE

An investment standard. A fiduciary, such as a trustee, may invest in a security if it is one that would be bought by a prudent investor acting in like capacity, who is seeking reasonable income and preservation of capital.

REFERENCE MATERIALS

INVESTMENT GLOSSARY (Continued)

QUALIFIED PUBLIC DEPOSITORIES

A financial institution that: (1) does not claim exemption from the payment of any sales, compensating use, or ad valorem taxes under the laws of this state; (2) has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability; and (3) has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN

The yield obtainable on a security based on its purchase price or its current market price.

RATING

The designation used by investor services to rate the quality of a security's creditworthiness.

REPURCHASE AGREEMENT ("RP" OR "REPO")

A holder of securities sells them to an investor with an agreement to repurchase the securities at a fixed price on a fixed date. The security "buyer", in effect, lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: when the Fed is said to be doing RP, it is lending money (increasing bank reserves).

SAFEKEEPING

A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET

A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES AND EXCHANGE COMMISSION (SEC)

An agency created by Congress to administer securities legislation for the purpose of protecting investors in securities transactions.

SEC RULE 15c3-1

See "Uniform Net Capital Rule".

STRUCTURED NOTES

Notes issued by instrumentalities (e.g., FHLB, FNMA, SLMA) and by corporations, that have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) in their debt structure. The market performance of structured notes is affected by fluctuating interest rates; the volatility of imbedded options; and shifts in the yield curve.

TREASURY BILLS

A non-interest bearing discount security that is issued by the U.S. Treasury to finance the national debt. Most T-bills are issued to mature in three months, six months, or one year.

TREASURY BONDS

Long-term, coupon-bearing U.S. Treasury securities that are issued as direct obligations of the U.S. Government, and having initial maturities of more than 10 years.

REFERENCE MATERIALS

INVESTMENT GLOSSARY (Continued)

TREASURY NOTES

Medium-term, coupon-bearing U.S. Treasury securities that are issued as direct obligations of the U.S. Government, and having initial maturities of two to 10 years.

UNDERWRITER

A dealer who purchases a new issue of municipal securities for resale.

UNIFORM NET CAPITAL RULE

SEC requirement that member firms, as well as nonmember broker-dealers in securities, maintain a maximum ratio of indebtedness-to-liquid capital of 15 to 1. Also called net capital rule and net capita ratio. Indebtedness covers all money that is owed to a firm, including margin loans and commitments to purchase securities (one reason that new public issues are spread among members of underwriting syndicates). Liquid capital includes cash and assets easily converted into cash.

YIELD

The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

YIELD CURVE

A graphic representation that shows the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity.

