

City of Solana Beach

# **ADOPTED BUDGET FY 2021-22 & FY 2022-23**



City of  
**Solana Beach**  
California



**TWO-YEAR BUDGET**  
**FISCAL YEARS 2021-22 & 2022-23**

**LESA HEEBNER**  
Mayor

**KRISTI BECKER**  
Deputy Mayor

**KELLY HARLESS**  
Council Member

**DAVID A. ZITO**  
Council Member

**JEWEL EDSON**  
Council Member

**GREG WADE**  
City Manager

**RYAN SMITH**  
Finance Director/  
City Treasurer

Page Intentionally Left Blank

# TABLE OF CONTENTS

---

## Section A Introduction

Budget Transmittal.....A-1

## Section B Budget Summaries

### ***Citywide Resources and Appropriations Summary:***

Summary of Fund Balance .....B-3  
Summary of Resources & Appropriations by Fund.....B-4  
Summary of Resources, Appropriations, and Fund Balance by Fund – FY 2021-22 .....B-6  
Summary of Resources, Appropriations, and Fund Balance by Fund – FY 2022-33 .....B-7

### ***General Fund Budget Summary:***

General Fund Reserves.....B-11  
Summary of General Fund Resources & Appropriations.....B-12  
General Fund Resources - Charts.....B-13  
General Fund Appropriations - Charts.....B-14  
General Fund Balance and Resources & Appropriations - Charts .....B-15  
General Fund Resources & Appropriations .....B-17

## Section C Budget Detail

General Government ..... C-1  
    Function Activity Overview - General Government..... C-3  
    City Council..... C-5  
    City Clerk ..... C-7  
    City Manager..... C-11  
    City Attorney ..... C-15  
    Finance ..... C-17  
    Support Services..... C-21  
    Human Resources ..... C-23  
    Information/Communication Systems ..... C-25  
  
Community Development ..... C-27  
    Function Activity Overview - Community Development..... C-29  
    Community Development..... C-31  
    Building Services ..... C-33  
    Code & Parking Enforcement ..... C-35

**TABLE OF CONTENTS (continued)**

---

Public Safety ..... C-39

    Function Activity Overview - Public Safety..... C-41

    Law Enforcement..... C-43

    Fire..... C-45

    Animal Control ..... C-49

    Emergency Preparedness ..... C-51

    Marine Safety..... C-53

    Shoreline Management..... C-57

Public Works..... C-59

    Function Activity Overview - Public Works..... C-61

    Engineering..... C-65

    Environmental Services ..... C-67

    Street Maintenance..... C-69

    Traffic Safety..... C-71

    Street Sweeping..... C-73

    Park Maintenance..... C-75

    Public Facilities Maintenance..... C-77

Community Services..... C-79

    Function Activity Overview - Community Services..... C-81

    Community Services..... C-83

    Recreation..... C-85

Transfers Out..... C-87

    Transfers Out..... C-89

Internal Service Funds..... C-91

    Risk Management – Insurance ..... C-93

    Worker’s Compensation Insurance ..... C-95

    Asset Replacement ..... C-97

    Facilities Replacement ..... C-99

    PERS Side Fund..... C-100

    Real Property Acquisition..... C-100

    PARS OPEB ..... C-103

    PARS Pension ..... C-105

Special Revenue Funds ..... C-107

    Gas Tax ..... C-107

    Recreation (Camp Programs)..... C-106

    Highway 101 Landscaping MID 33 ..... C-110

Santa Fe Hills MID 9C .....	C-111
Isla Verde MID 9E.....	C-112
San Elijo Hills #2C MID 9H .....	C-113
Coastal Rail Trail Maint District.....	C-114
Street Lighting .....	C-115
Developer Pass-Thru .....	C-116
Fire Mitigation Fees .....	C-117
State Boating & Waterways .....	C-118
Citizens Option for Public Safety (COPS) .....	C-119
Transportation Development Act .....	C-120
Transnet .....	C-121
Community Development Block Grant (CDBG).....	C-122
CALTRANS .....	C-123
Miscellaneous Grants .....	C-124
SB1 – Road Maintenance & Rehabilitation Account (RMRA) .....	C-125
Coastal Business/Visitors .....	C-126
Camp Programs.....	C-127
Housing.....	C-129
Public Safety Special Revenue .....	C-130
Debt Service.....	C-131
Public Facilities .....	C-133
Capital Leases .....	C-134
Capital Improvements.....	C-135
Capital Improvement Plan.....	C-137
Sand Replenishment TOT .....	C-138
City CIP .....	C-139
Assessment Districts.....	C-140
Enterprise Funds .....	C-141
Function Activity Overview- Enterprises .....	C-143
Sanitation .....	C-145
Solana Energy Alliance .....	C-147
Successor Agency .....	C-149
Successor Agency .....	C-151

**Section D**  
**REFERENCE MATERIALS**

Glossary.....	D-1
Expenditure Accounts – Definitions.....	D-9
Organization of City’s Funds.....	D-13
Description of the Operating Funds .....	D-15
Financial Policies.....	D-19
Investment Policy.....	D-27

# Budget Transmittal

## ***Budget Overview:***

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

The two-year budget for FY 2021-22 and 2022-23 includes appropriations for programs and projects as directed by the City Council. Net General Fund operations are estimated to result in a positive cash flow to the fund balance in the amount of \$1,080,665 in FY 2021-22 and \$982,330 in FY 2022-23. The projected fund balance for the General Fund at the end of FY 2022-23 is estimated to be \$16.8 million. In accordance with the city policies, \$7.9 million is assigned or committed for projects and reserves. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$8.9 million. Revenue projections are based on conservative assumptions and account for an expected recovery from the economic effects of the COVID-19 pandemic. Overall, General Fund revenues are anticipated to be about \$2.57 million higher in FY 2021-22 than in FY 2020-21 and \$494,015 lower in FY 2022-23. The cost of operations is estimated to increase by \$834,860 in FY 2021-22 to accommodate the continuation of current City services, activities, and projects as well as additional appropriations as directed by the Council.

## ***Creation of the Annual Budget:***

The Annual Budget is developed using the following principles:

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

## ***Resources:***

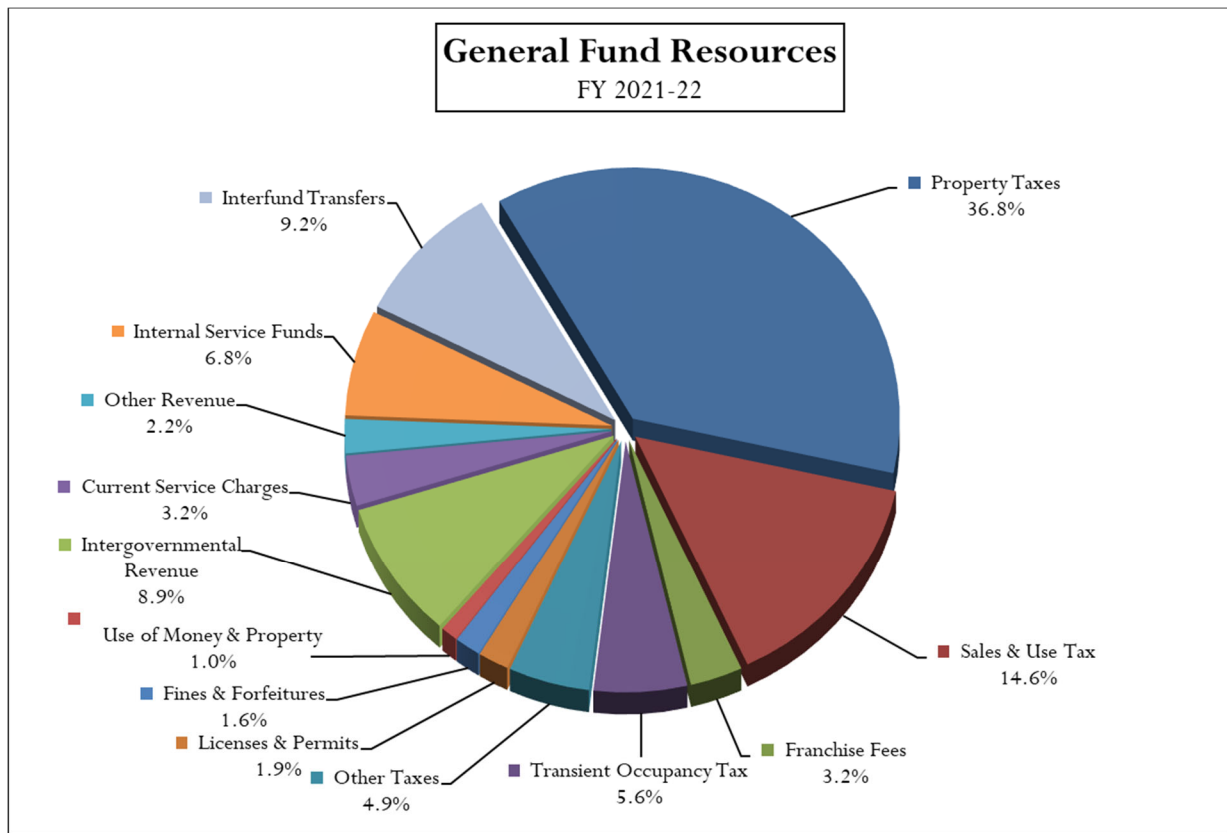
An essential step in the budget process is estimating revenues for the upcoming fiscal year. This process is vital, as appropriations are based on these projections. To ensure accuracy in our projections, several factors are considered: historical trends, population projections/growth, economic indicators, and inflationary factors. With this information,

the City can closely estimate the amount of revenues available for allocation. Additionally, the City uses long-range financial planning to ensure long-term solvency.

General Fund revenues for FY 2021-22 and FY 2022-23 total \$24,355,200 and 23,861,185, respectively. FY 2021-22 estimated revenues reflects an overall increase of 11.8%, compared to the FY 2020-21 mid-year projections. This growth is predominately attributed to the receipt of American Rescue Act Funds that are being applied to lost revenues in the General Fund. Growth is also expected in Taxes, Franchise Fees, Licenses and Permits, and Fines and Forfeitures.

Chart I indicates the composition of the FY 2021-22 General Fund Revenue Budget by funding source.

CHART I



Property Tax:

Property taxes have been the most reliable local government revenue stream for decades and are the primary revenue source for the General Fund. The City is estimating an overall 3.0% growth in property taxes in FY 2021-22 and FY 2022-23. This increase is higher than the 2% factor allowed under Proposition 13 as the City anticipates assessed valuations to increase due to properties being sold, remodeled, or newly constructed. As



seen in Chart I, Property Taxes make up 36.8% of the total estimated General Fund revenue in FY 2021-22.

### Sales Tax:

In FY 2021-22, the City's Sales Tax consultant, Hinderliter, de Llamas & Associates (HdL) projects Sales Tax revenue to be \$3,560,300, an increase of \$227,300 or 6.82% over the FY 2020/21 Mid-Year Budget. The projected increase in revenue is due to the expected continued return of consumers from the COVID/economic shutdown period, especially in coastal/tourism areas of the State. In FY 2022/23, Sales Tax revenues are forecast to increase by \$147,300 or 4.14%.

### Transient Occupancy Tax (TOT):

TOT revenue from the City's hotels and short-term vacation rentals is estimated at \$1,375,000 for FY 2021/22, a \$150,600 or 19.5% increase. For the FY 2022/23 budget, a total of \$1,535,000 is being budgeted, resulting in an increase of \$160,000 or 18.75% over FY 2021/22. The increases are primarily attributed to expected recovery in the travel and tourism industry over the next two years.

### Fines and Penalties

The projected budget for Fines and Penalties in FY 2021-22, which includes CVC fines, red light camera citations, and parking citations, is \$381,500, an increase of \$75,500 or 24.7% over the current FY 2020/21 budget. The FY 2022/23 Fines and Penalties is being budgeted at \$436,500. Increases over the next two years are anticipated as travel and traffic patterns are expected to return to pre-COVID activity within the City.

### Intergovernmental Revenues

Motor Vehicle-in Lieu revenues are expected to increase by 3.5% or \$66,300 for a total projected revenue of \$1,880,000 in FY 2021/22 and by an additional 3.5% or \$1,945,800 in FY 2022/23.

### Service Charge Revenues

Service Charge revenues are being increased in FY 2021-22 by 17.3% to a total of \$791,000 and by 1% in FY 2022-23 to account for increased activity in plan check fees, engineering fees, and fire review fees.

### Other Revenues

Other revenue category is projected to decrease by \$233,000 in FY 2021-22 due to one-time revenues budgeted to be received in FY 2020/21 in Miscellaneous Revenue, Reimbursed Costs, and Transfers In from other funds. This category tends to fluctuate year-to-year as one-time revenues are recognized. FY 2022/23 budget is expected to increase by \$38,300 or 7.16%.

## Transfers in

A significant source of budgeted revenue in FY 2021-22 and FY 2022-23 are recognized replacement of revenue losses through the American Rescue Plan Act (“ARPA”). Signed into law by President Biden on March 11, 2021, The American Rescue Plan Act of 2021 created a \$1.9 trillion COVID-19 relief package. The package includes \$350 billion in aid for state and local governments. The City of Solana Beach is in line to be allocated \$3,180,686 in ARPA funds.

The US Department of Treasury's ARPA guidance established a methodology for recipients to calculate its reduction of revenue. This calculation compares actual revenue to expected revenue had the pandemic not occurred (Counterfactual Revenue). Recipients were given the option of using a projected growth rate of the greater of 4.1% (Three-year national average growth prior to pandemic) or the recipient's average growth rate in the three-years prior to the pandemic (4.65% for Solana Beach). Using the City's growth rate of 4.65%, Staff calculated a revenue loss for calendar year 2020 of \$2,239,400. Subsequent revenue loss calculations will be completed following the end of each calendar year until all funds have been applied. Staff is recommending using the funds to replace the 2020 lost revenues in FY 22 with the remaining amount to be applied towards 2021 lost revenues, to be calculated at the conclusion of calendar year 2021, and recognized in FY 23.

Revenue sources not included in the City's General Fund include Gas Tax, Special Districts, Transnet, Road Maintenance & Rehabilitation Account (RMRA), and federal and state grants.

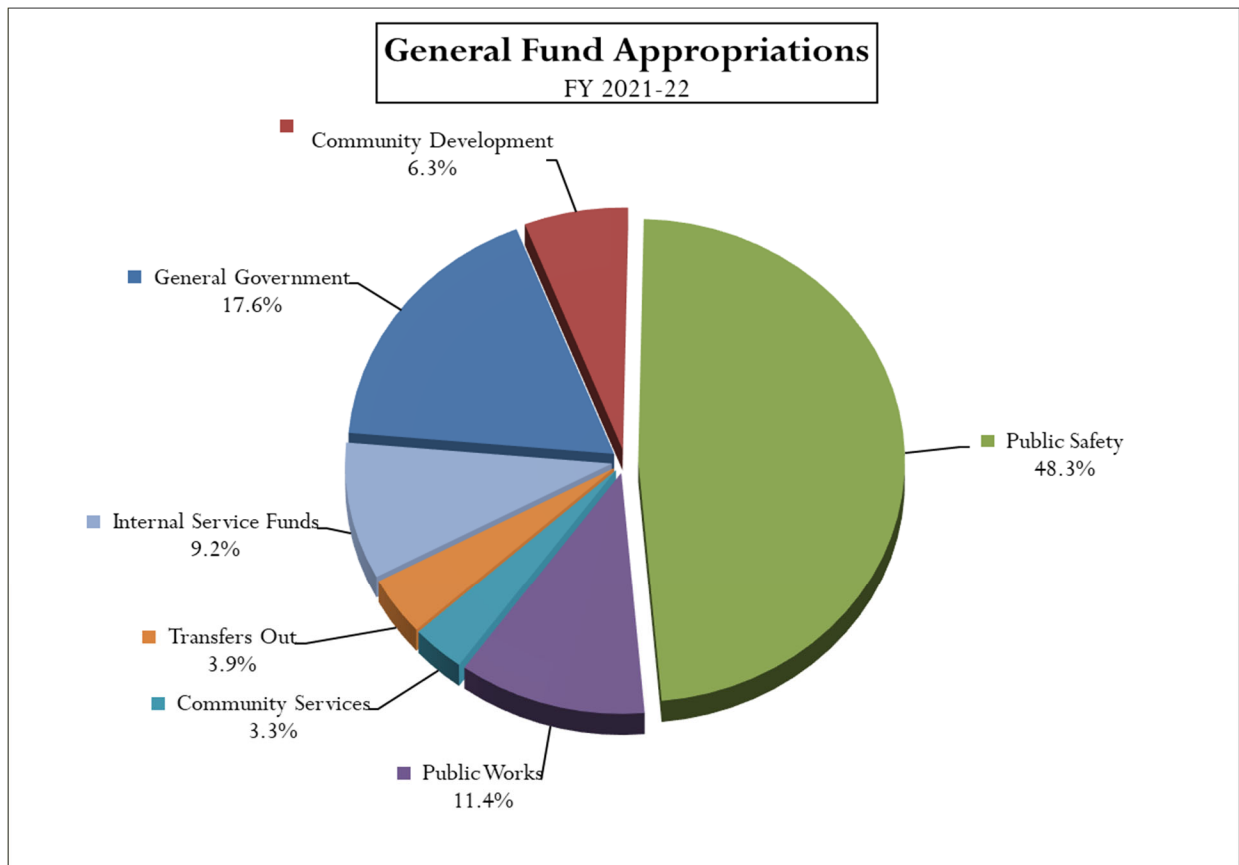
## ***Appropriations:***

General Fund Appropriations for FY 2021-22 and FY 2022-23 total \$23,274,535 and 22,878,855, respectively. The FY 2021-22 & FY 2022-23 budget provides for desired service levels to the community and carries forward all activities and programs already underway. Contracts due for renewal have been budgeted in accordance with the terms specified in the contracts, including any required cost of living increases. Any other additions to the budget were kept to a minimum and only include expenditures necessary to maintain service levels and implement projects and programs approved by the Council.

The largest General Fund Expenditure category is Public Safety. Public Safety, which includes the Law Enforcement contract and operating expenditures for Fire, Marine Safety, Animal Control, and Emergency Management, is estimated to total \$11,235,030 in FY 2021-22 and \$11,656,085 in FY 2022-23. The Public Safety category accounts for 48.3% of General Fund appropriations in FY 2021-22. Fiscal year 2021-22 is the final year of the current five-year Sheriff contract. Staff has included a 4% increase in the FY 2022-23 in the budget as place holder for the new Sheriff's contract.

Chart II indicates the composition of the FY 2021-22 budget by departmental unit.

CHART II



Material, Supplies, and Services:

Given the economic uncertainty and revenue losses due to the COVID pandemic, departments were requested to keep their FY 2021/22 budget requests for a given line-item consistent with their previous fiscal year's budget. If increases were needed, departments were asked to provide justification for the additional funds.

Internal Service Charges

Internal Service Fund contributions from the General Fund total of \$1,361,825 in FY 2021/22. This is a decrease of \$463,575 as compared to the current fiscal year. The decrease is due in large part to the COVID related reduction of revenues in the General Fund. General Fund contributions are budgeted to increase by \$69,825 in FY 2022/23 to a total of \$1,431,650.

Personnel and Benefits

City Personnel, which composes 36.9% of appropriations, was adjusted to incorporate the implementation of MOUs with employee labor groups. Table I, on the following page, details staffing levels for the City.

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

DEPARTMENT/ POSITION TITLE	CLASS CODE/ SALARY RANGES	APPROVED POSITIONS FY 19-20	APPROVED POSITIONS FY 20-21	ADOPTED POSITIONS 21-22 & 22-23
<b>CITY CLERK</b>				
City Clerk	M8	1.00	1.00	1.00
Deputy City Clerk	M2	1.00	1.00	1.00
Management Assistant	MIS86	1.00	1.00	1.00
Management Analyst	M1	0.50	0.50	0.50
<b>Total</b>		<b>3.50</b>	<b>3.50</b>	<b>3.50</b>
<b>CITY MANAGER</b>				
City Manager	contract	1.00	1.00	1.00
Assistant City Manager	M8	1.00	1.00	1.00
Snr Management Analyst	M2	0.75	0.75	1.00
Executive Assistant	M1	1.00	1.00	1.00
Administrative Assistant III	MIS86	1.00	1.00	1.00
<b>Total</b>		<b>4.75</b>	<b>4.75</b>	<b>5.00</b>
<b>FINANCE</b>				
Finance Director/City Treasurer	M8	1.00	1.00	1.00
Senior Accountant	M3	1.00	1.00	1.00
Senior Management Analyst	M2	1.00	1.00	1.00
Administrative Assistant III	MIS086	1.00	1.00	1.00
Fiscal Services Specialist II	C99	1.00	1.00	1.00
<b>Total</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>HUMAN RESOURCES</b>				
Human Resources Director	M8	0.75	1.00	1.00
<b>Total</b>		<b>0.75</b>	<b>1.00</b>	<b>1.00</b>
<b>INFORMATION SYSTEMS</b>				
Information Technology Manager	M4	1.00	1.00	1.00
Temporary Management Assistant	PTS84	-	0.50	0.50
<b>Total</b>		<b>1.00</b>	<b>1.50</b>	<b>1.50</b>
<b>COMMUNITY DEVELOPMENT</b>				
Community Development Director	M8	1.00	1.00	1.00
Principal Planner	M4	1.00	1.00	1.00
Associate Planner	MIS116A	1.00	1.00	1.00
Assistant Planner	MIS104B	1.00	1.00	1.00
Junior Planner	MIS85	1.00	1.00	1.00
Administrative Assistant III	MIS86	1.00	-	-
Permit Technician	MIS85	-	1.00	1.00
<b>Total</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>COMMUNITY SERVICES/RECREATION</b>				
Recreation Manager	M4	1.00	1.00	1.00
Management Assistant	MIS86	0.75	0.75	0.75
<b>Total</b>		<b>1.75</b>	<b>1.75</b>	<b>1.75</b>
<b>FIRE</b>				
Deputy Fire Chief	M7	1.00	1.00	1.00
Fire Captain II	5109	3.00	3.00	3.00
Fire Captain I	5099	3.00	3.00	3.00
Fire Engineer/Paramedic	5100	6.00	6.00	6.00
Firefighter/Paramedic	5091	6.00	6.00	6.00
Fire Prevention Specialist	MIS109	1.00	1.00	1.00
<b>Total</b>		<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
<b>CODES &amp; PARKING</b>				
Senior Code Compliance Officer	MIS106A	1.00	1.00	1.00
Code Compliance Officer	MIS94	1.00	1.00	1.00
<b>Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>MARINE SAFETY</b>				
Marine Safety Captain	M6	1.00	1.00	1.00
Marine Safety Lieutenant	MS119	1.00	1.00	1.00
Marine Safety Sergeant	MS100	3.00	3.00	3.00
<b>Total</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>ENGINEERING/PUBLIC WORKS</b>				
City Engineer/Public Works Director	M8	1.00	1.00	1.00
Principal Civil Engineer	M4	1.00	1.00	1.00
Associate Civil Engineer	MIS137A	1.00	1.00	1.00
Assistant Civil Engineer	MIS119A	1.00	1.00	1.00
Assistant Civ. Engineer/Environmental	MIS119A	1.00	1.00	1.00
Public Works Operations Manager	M4	1.00	1.00	1.00
Public Works Supervisor	M1	-	-	1.00
Lead Maintenance Worker	MIS89	2.00	2.00	1.00
Associate Management Analyst	MIS103A	1.00	1.00	1.00
Maintenance Worker II	MIS75	2.00	2.00	2.00
<b>Total</b>		<b>11.00</b>	<b>11.00</b>	<b>11.00</b>
<b>Grand Total full-time equivalents</b>		<b>60.75</b>	<b>61.50</b>	<b>61.75</b>

### ***General Fund Reserves:***

As a result of the Council's leadership and conservative approach to the budget, the City has been successful in maintaining strong reserve levels. Strong reserves are critical in the case of an emergency or unforeseen opportunity. General Fund Balance at the end of operations for FY 2022-23 is estimated to be \$16.85 million. The unassigned portion of the fund balance, which is available for any governmental purpose, totals \$8.9 million.

### ***Special Revenues:***

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

### ***Capital Improvement Projects:***

The Capital Improvement Program is a key component of this document and the community as a whole. Representing a balanced approach for meeting the community's current and future needs, it accomplishes the City's major goals for projects while continuing critical ongoing maintenance. The Capital Improvement Program totals \$1.8 million FY 2021-22 and \$551,850 in FY 2022-23.

In an effort to fund all desired capital improvement projects, staff has attempted to maximize the use of special revenues by actively pursuing grants and other funding opportunities from county, state, and federal sources. The entire Capital Improvement Program represents a proactive and tangible effort toward enhancing the quality of life of our residents, while continuing to address priority issues expressed by the community and the City Council. A detailed description of all projects planned within the FY 2018-19 Capital Improvement Projects budget can be found in the Capital Projects section of this document.

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

City of Solana Beach  
Finance Department

**CITYWIDE  
RESOURCES  
AND  
APPROPRIATIONS  
SUMMARY**

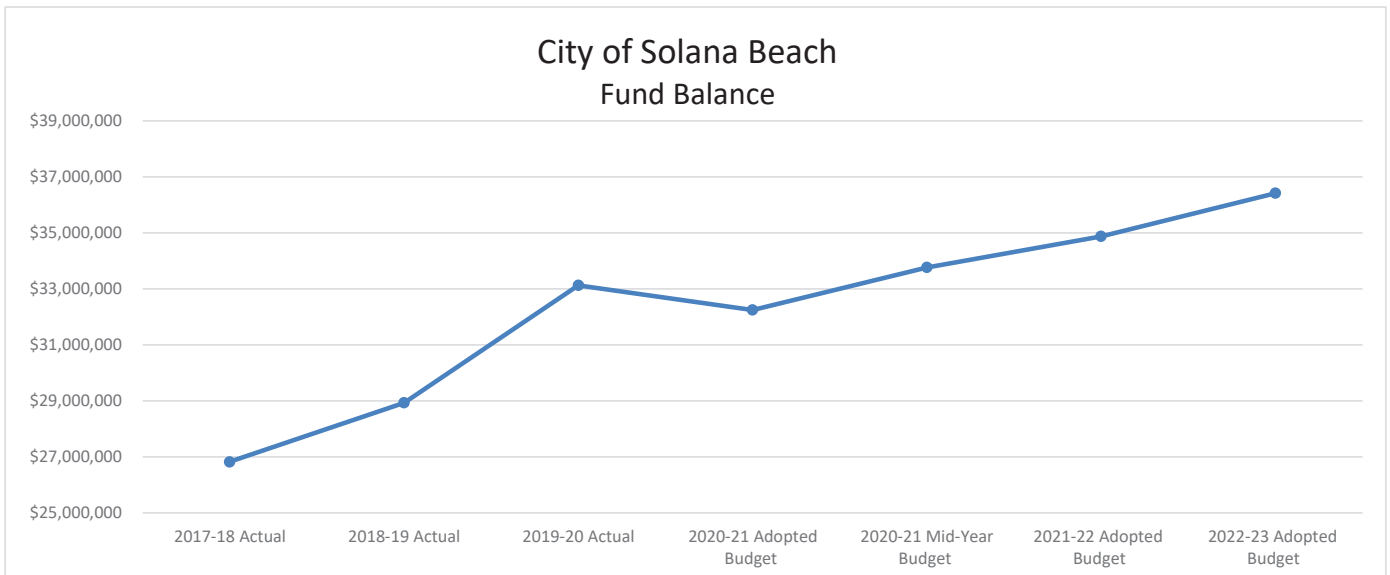


# CITY OF SOLANA BEACH

## SUMMARY OF FUND BALANCE

FY 2021-22 & FY 2022-23

Fund	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
100 General Fund	9,776,456	9,867,401	10,467,014	10,487,014	10,486,021	12,041,461	12,840,086
1XX Internal Service Funds	5,798,059	3,965,878	4,987,063	4,309,982	4,309,982	3,835,207	4,018,912
202 Gas Tax	391,350	152,519	197,834	241,334	241,334	362,504	515,354
2XX Special Districts	3,143,821	3,485,106	3,954,920	4,209,844	4,179,844	4,237,814	4,442,094
213 Developer Pass-Thru	(87)	(87)	(87)	(87)	(87)	(87)	(87)
214 Fire Mitigation Fees	(13,053)	(17,710)	(7,438)	(7,438)	(7,438)	(3,438)	562
215 State Boating & Waterways	60,369	61,316	62,229	62,229	62,229	62,229	62,229
219 COPS	205,072	262,067	250,944	201,344	201,344	154,844	107,844
220 TDA	-	(28,221)	(34,696)	(34,696)	(34,696)	(34,696)	(34,696)
228 TRANSNET	(37,006)	23,194	90,332	55,840	55,840	65,140	74,440
240 CDBG	(15,575)	(15,575)	(15,917)	(15,917)	(15,917)	(15,917)	(15,917)
241 CALTRANS	60,289	-	-	-	-	-	-
245 TEA	(168,970)	-	-	-	-	-	-
246 Micellaneous Grants	6,098	6,098	6,240	6,240	1,596,580	947,520	6,235
247 SB 1 Streets & Roads	79,262	136,798	185,200	213,300	213,300	215,615	206,015
250 Coastal Business/Visitors	619,094	673,873	790,002	834,052	824,052	907,952	1,007,852
255 Camp Programs	71,129	(51,004)	13,501	13,501	43,501	20,806	4,866
263 Housing	353,613	623,854	637,265	581,206	581,206	578,706	574,706
270 Public Safety Special Revenues	214,543	318,519	278,751	243,251	243,251	341,251	441,251
317 Public Facilities	24,898	24,931	21,710	21,710	21,710	21,750	21,785
320 Capital Leases	82	163	245	245	245	245	245
450 Sand Replenishment TOT	618,436	782,863	880,093	690,389	690,389	68,539	149,689
459 City CIP	1,835,250	2,823,164	2,752,887	1,922,765	1,869,765	1,977,765	2,084,565
47X Assessment Districts	161,176	120,369	120,369	120,369	120,369	120,369	120,369
<b>Total Governmental Funds Balance</b>	<b>23,184,306</b>	<b>23,215,517</b>	<b>25,638,462</b>	<b>24,156,478</b>	<b>25,682,825</b>	<b>25,905,580</b>	<b>26,628,400</b>
509 Sanitation	5,851,964	7,810,569	9,769,674	10,145,232	10,138,120	10,930,524	11,647,253
550 Solana Energy Alliance	103,774	97,347	(61,258)	161,242	158,738	313,858	442,858
65X Successor Agency	(2,317,245)	(2,193,230)	(2,222,165)	(2,216,865)	(2,216,865)	(2,276,786)	(2,307,076)
<b>Total City Fund Balance</b>	<b>26,822,798</b>	<b>28,930,202</b>	<b>33,124,714</b>	<b>32,246,087</b>	<b>33,762,818</b>	<b>34,873,176</b>	<b>36,411,435</b>





**CITY OF SOLANA BEACH**  
**SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND**  
**FY 2021-22 & FY 2022-23**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>OPERATING BUDGET</b>							
<b>RESOURCES<sup>1</sup></b>							
101 General Fund	18,053,185	20,090,608	19,887,122	19,412,600	19,766,600	22,694,100	22,148,385
1XX Internal Service Funds	2,606,166	2,495,491	2,852,811	2,015,000	2,015,000	1,661,100	1,712,800
202 Gas Tax	297,904	302,328	332,499	338,400	338,400	344,170	375,850
2XX Special Districts	1,219,604	1,392,883	1,470,347	1,297,300	1,297,300	1,343,750	1,361,650
213 Developer Pass-Thru	410,709	285,376	89,582	100,000	100,000	100,000	100,000
214 Fire Mitigation Fees	1,891	5,963	15,272	5,000	5,000	10,000	10,000
215 State Boating & Waterways	459	948	913	0	450,000	0	0
219 COPS	140,366	157,108	89,112	100,400	100,400	103,500	103,000
220 TDA	323,860	120,309	150,616	0	0	0	0
228 TRANSNET	697,525	590,886	615,094	144,400	144,400	259,300	259,300
240 CDBG	3,037	42,500	52,323	-	-	45,700	45,700
241 CALTRANS	670	-	-	-	-	-	-
245 TEA	-	168,970	-	-	-	-	-
246 Miscellaneous Grants	-	-	142	-	1,590,340	1,776,815	-
247 SB 1 Streets & Roads	79,262	257,603	248,171	236,400	236,400	272,315	280,400
250 Coastal Business/Visitors	147,592	184,684	147,793	103,000	103,000	137,000	153,000
255 Camp Programs	331,674	335,170	369,256	388,900	418,900	490,000	525,000
263 Housing	12,684	277,353	15,544	2,500	2,500	7,500	6,000
270 Public Safety Special Revenues	424,621	319,941	358,165	49,500	61,824	98,000	100,000
317 Public Facilities	152,400	151,100	151,100	151,100	151,100	150,100	147,500
320 Capital Leases	202,400	202,400	202,400	202,400	202,400	70,400	70,400
<b>Total Resources</b>	<b>25,106,007</b>	<b>27,381,622</b>	<b>27,048,262</b>	<b>24,546,900</b>	<b>26,983,564</b>	<b>29,563,750</b>	<b>27,398,985</b>
<b>APPROPRIATIONS<sup>1</sup></b>							
101 General Fund	17,947,520	19,999,664	19,288,730	19,392,600	19,747,593	21,138,660	21,349,760
1XX Internal Service Funds	1,461,093	4,327,672	1,831,625	2,692,081	2,692,081	2,135,875	1,529,095
202 Gas Tax	405,465	541,159	287,181	294,900	294,900	223,000	223,000
2XX Special Districts	848,596	1,051,597	1,000,530	1,042,376	1,072,376	1,285,780	1,157,370
213 Developer Pass-Thru	403,265	285,376	89,582	100,000	100,000	100,000	100,000
214 Fire Mitigation Fees	12,062	10,620	5,000	5,000	5,000	6,000	6,000
215 State Boating & Waterways	-	-	-	-	450,000	-	-
219 COPS	100,159	100,112	100,236	150,000	150,000	150,000	150,000
220 TDA	177,847	148,530	157,091	-	-	-	-
228 TRANSNET	773,049	530,686	547,955	178,892	178,892	250,000	250,000
240 CDBG	-	42,500	52,666	-	-	45,700	45,700
241 CALTRANS	-	60,288	-	-	-	-	-
246 Miscellaneous Grants	-	-	-	-	-	2,425,875	941,285
247 SB 1 Streets & Roads	-	200,068	199,769	208,300	208,300	270,000	290,000
250 Coastal Business/Visitors	41,736	129,906	31,665	58,950	68,950	53,100	53,100
255 Camp Programs	436,177	457,302	304,752	388,900	388,900	512,695	540,940
263 Housing	17,498	7,112	2,133	58,559	58,559	10,000	10,000
270 Public Safety Special Revenues	347,233	215,905	397,933	85,000	97,324	-	-
317 Public Facilities	152,429	151,067	154,321	151,100	151,100	150,060	147,465
320 Capital Leases	202,318	202,318	202,318	202,400	202,400	70,400	70,400
<b>Total Appropriations</b>	<b>23,326,448</b>	<b>28,461,883</b>	<b>24,653,487</b>	<b>25,009,059</b>	<b>25,866,376</b>	<b>28,827,145</b>	<b>26,864,115</b>
<b>CHANGE IN OPERATING FUNDS BALANCE</b>	<b>1,779,558</b>	<b>(1,080,261)</b>	<b>2,394,775</b>	<b>(462,159)</b>	<b>1,117,188</b>	<b>736,605</b>	<b>534,870</b>
<b>CAPITAL BUDGET</b>							
<b>RESOURCES<sup>1</sup></b>							
450 Sand Replenishment TOT	285,328	345,246	258,990	201,300	201,300	250,000	273,000
459 City CIP	1,210,083	3,159,224	314,460	167,000	167,000	1,040,000	466,800
47X Assessment Districts	1,807	2,609	-	-	-	-	-
<b>Total Resources</b>	<b>1,497,218</b>	<b>3,507,079</b>	<b>573,450</b>	<b>368,300</b>	<b>368,300</b>	<b>1,290,000</b>	<b>739,800</b>
<b>APPROPRIATIONS<sup>1</sup></b>							
450 Sand Replenishment TOT	372,665	180,817	161,761	391,003	391,003	871,850	191,850
459 City CIP	811,166	2,171,309	384,736	997,122	1,050,122	932,000	360,000
47X Assessment Districts	218	43,417	-	-	-	-	-
<b>Total Appropriations</b>	<b>1,184,048</b>	<b>2,395,544</b>	<b>546,496</b>	<b>1,388,126</b>	<b>1,441,126</b>	<b>1,803,850</b>	<b>551,850</b>
<b>CHANGE IN CAPITAL FUNDS BALANCE</b>	<b>313,170</b>	<b>1,111,535</b>	<b>26,953</b>	<b>(1,019,826)</b>	<b>(1,072,826)</b>	<b>(513,850)</b>	<b>187,950</b>

**ENTERPRISE BUDGET****RESOURCES**

509	Santitation	7,260,489	6,348,222	6,104,211	6,075,299	6,075,299	6,300,699	6,335,699
550	Solana Energy Alliance	494,307	5,204,387	4,123,935	5,088,200	5,088,200	326,220	144,000
	<b>Total Resources</b>	<b>7,754,796</b>	<b>11,552,609</b>	<b>10,228,146</b>	<b>11,163,499</b>	<b>11,163,499</b>	<b>6,626,919</b>	<b>6,479,699</b>

**APPROPRIATIONS**

509	Santitation	3,775,185	4,389,617	4,145,106	5,699,741	5,706,853	5,508,295	5,618,970
550	Solana Energy Alliance	390,533	5,210,815	4,282,539	4,865,700	4,868,204	171,100	15,000
	<b>Total Appropriations</b>	<b>4,165,718</b>	<b>9,600,432</b>	<b>8,427,645</b>	<b>10,565,441</b>	<b>10,575,057</b>	<b>5,679,395</b>	<b>5,633,970</b>

**CHANGE IN ENTERPRISE FUNDS BALANCE**

<b>3,589,078</b>	<b>1,952,177</b>	<b>1,800,501</b>	<b>598,058</b>	<b>588,442</b>	<b>947,524</b>	<b>845,729</b>
------------------	------------------	------------------	----------------	----------------	----------------	----------------

**TRUST FUNDS BUDGET****RESOURCES**

65X	Successor Agency	1,129,384	379,354	100,946	295,300	295,300	231,784	262,900
	<b>Total Resources</b>	<b>1,129,384</b>	<b>379,354</b>	<b>100,946</b>	<b>295,300</b>	<b>295,300</b>	<b>231,784</b>	<b>262,900</b>

**APPROPRIATIONS**

65X	Successor Agency	386,488	255,339	129,880	290,000	290,000	291,705	293,190
	<b>Total Appropriations</b>	<b>386,488</b>	<b>255,339</b>	<b>129,880</b>	<b>290,000</b>	<b>290,000</b>	<b>291,705</b>	<b>293,190</b>

**CHANGE IN TRUST FUNDS BALANCE**

<b>742,896</b>	<b>124,014</b>	<b>(28,935)</b>	<b>5,300</b>	<b>5,300</b>	<b>(59,921)</b>	<b>(30,290)</b>
----------------	----------------	-----------------	--------------	--------------	-----------------	-----------------

**NET CHANGE IN FUND BALANCE**

<b>6,424,702</b>	<b>2,107,403</b>	<b>4,194,512</b>	<b>(878,626)</b>	<b>638,105</b>	<b>1,110,358</b>	<b>1,538,259</b>
------------------	------------------	------------------	------------------	----------------	------------------	------------------

Total Beginning Fund Balance

20,398,095	26,822,798	28,930,201	33,124,713	33,124,713	33,762,818	34,873,176
------------	------------	------------	------------	------------	------------	------------

**PROJECTED TOTAL ENDING FUND BALANCE**

<b>26,822,798</b>	<b>28,930,201</b>	<b>33,124,713</b>	<b>32,246,087</b>	<b>33,762,818</b>	<b>34,873,176</b>	<b>36,411,435</b>
-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

<sup>1</sup> Data includes interfund transfers.

**CITY OF SOLANA BEACH**  
**SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND**  
**FY 2021-22**

	<b>Beginning Balance</b>	<b>Transfers In</b>	<b>Resources</b>	<b>Appropriations</b>	<b>Transfers Out</b>	<b>Ending Balance</b>
<b>General Funds</b>						
100 General Fund	10,485,850	2,239,400	20,454,700	(20,222,560)	(916,100)	12,041,290
1XX Internal Service Funds	4,310,153	-	1,661,100	(1,969,875)	(166,000)	3,835,378
Total General Funds	14,796,004	2,239,400	22,115,800	(22,192,435)	(1,082,100)	15,876,669
<b>Special Revenue Funds</b>						
202 Gas Tax	241,334	-	344,170	(223,000)	-	362,504
2XX Special Districts	4,179,844	-	1,343,750	(1,215,380)	(70,400)	4,237,814
213 Developer Pass-Thru	(87)	-	100,000	(100,000)	-	(87)
214 Fire Mitigation Fees	(7,438)	-	10,000	(6,000)	-	(3,438)
215 State Boating & Waterways	62,229	-	-	-	-	62,229
219 COPS	201,344	-	103,500	(150,000)	-	154,844
220 TDA	(34,696)	-	-	-	-	(34,696)
228 TRANSNET	55,840	-	259,300	(250,000)	-	65,140
240 CDBG	(15,917)	-	45,700	(45,700)	-	(15,917)
246 Micellaneous Grants	1,596,580	-	1,776,815	(186,475)	(2,239,400)	947,520
247 SB 1 Streets & Roads	213,300	-	272,315	(270,000)	-	215,615
250 Coastal Business/Visitors	824,052	-	137,000	(53,100)	-	907,952
255 Camp Programs	43,501	-	490,000	(512,695)	-	20,806
263 Housing	581,206	-	7,500	(10,000)	-	578,706
270 Public Safety Special Revenues	243,251	-	98,000	-	-	341,251
Total Special Revenue Funds	8,184,343	-	4,988,050	(3,022,350)	(2,309,800)	7,840,243
<b>Debt Service Funds</b>						
317 Public Facilities	21,710	150,100	-	(150,060)	-	21,750
320 Capital Leases	245	70,400	-	(70,400)	-	245
Total Debt Service Funds	21,955	220,500	-	(220,460)	-	21,995
<b>Capital Project Funds</b>						
450 Sand Replenishment TOT	690,389	-	250,000	(871,850)	-	68,539
459 City CIP	1,869,765	932,000	108,000	(932,000)	-	1,977,765
47X Assessment Districts	120,369	-	-	-	-	120,369
Total Capital Project Funds	2,680,524	932,000	358,000	(1,803,850)	-	2,166,674
<b>Enterprise Funds</b>						
509 Sanitation	10,138,120	-	6,300,699	(5,508,295)	-	10,930,524
550 Solana Energy Alliance	158,738	-	326,220	(171,100)	-	313,858
Total Enterprise Funds	10,296,858	-	6,626,919	(5,679,395)	-	11,244,382
<b>Enterprise Funds</b>						
652 Successory Agency	(2,216,865)	-	231,784	(291,705)	-	(2,276,786)
Total Enterprise Funds	(2,216,865)	-	231,784	(291,705)	-	(2,276,786)
<b>Total All Funds</b>	<b>33,762,818</b>	<b>3,391,900</b>	<b>34,320,553</b>	<b>(33,210,195)</b>	<b>(3,391,900)</b>	<b>34,873,176</b>

**CITY OF SOLANA BEACH**  
**SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND**  
**FY 2022-23**

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
<b>General Funds</b>						
100 General Fund	12,041,290	941,285	21,207,100	(20,867,260)	(482,500)	12,839,915
1XX Internal Service Funds	3,835,378	-	1,712,800	(1,504,095)	(25,000)	4,019,083
Total General Funds	15,876,669	941,285	22,919,900	(22,371,355)	(507,500)	16,858,999
<b>Special Revenue Funds</b>						
202 Gas Tax	362,504	-	375,850	(223,000)	-	515,354
2XX Special Districts	4,237,814	-	1,361,650	(1,086,970)	(70,400)	4,442,094
213 Developer Pass-Thru	(87)	-	100,000	(100,000)	-	(87)
214 Fire Mitigation Fees	(3,438)	-	10,000	(6,000)	-	562
215 State Boating & Waterways	62,229	-	-	-	-	62,229
219 COPS	154,844	-	103,000	(150,000)	-	107,844
220 TDA	(34,696)	-	-	-	-	(34,696)
228 TRANSNET	65,140	-	259,300	(250,000)	-	74,440
240 CDBG	(15,917)	-	45,700	(45,700)	-	(15,917)
246 Micellaneous Grants	947,520	-	-	-	(941,285)	6,235
247 SB 1 Streets & Roads	215,615	-	280,400	(290,000)	-	206,015
250 Coastal Business/Visitors	907,952	-	153,000	(53,100)	-	1,007,852
255 Camp Programs	20,806	-	525,000	(540,940)	-	4,866
263 Housing	578,706	-	6,000	(10,000)	-	574,706
270 Public Safety Special Revenues	341,251	-	100,000	-	-	441,251
Total Special Revenue Funds	7,840,243	-	3,319,900	(2,755,710)	(1,011,685)	7,392,748
<b>Debt Service Funds</b>						
317 Public Facilities	21,750	147,500	-	(147,465)	-	21,785
320 Capital Leases	245	70,400	-	(70,400)	-	245
Total Debt Service Funds	21,995	217,900	-	(217,865)	-	22,030
<b>Capital Project Funds</b>						
450 Sand Replenishment TOT	68,539	-	273,000	(191,850)	-	149,689
459 City CIP	1,977,765	360,000	106,800	(360,000)	-	2,084,565
47X Assessment Districts	120,369	-	-	-	-	120,369
Total Capital Project Funds	2,166,674	360,000	379,800	(551,850)	-	2,354,624
<b>Enterprise Funds</b>						
509 Sanitation	10,930,524	-	6,335,699	(5,618,970)	-	11,647,253
550 Solana Energy Alliance	313,858	-	144,000	(15,000)	-	442,858
Total Enterprise Funds	11,244,382	-	6,479,699	(5,633,970)	-	12,090,111
<b>Enterprise Funds</b>						
652 Successory Agency	(2,276,786)	-	262,900	(293,190)	-	(2,307,076)
Total Enterprise Funds	(2,276,786)	-	262,900	(293,190)	-	(2,307,076)
<b>Total All Funds</b>	<b>34,873,176</b>	<b>1,519,185</b>	<b>33,362,199</b>	<b>(31,823,940)</b>	<b>(1,519,185)</b>	<b>36,411,435</b>

Page Intentionally left Blank

**GENERAL FUND  
BUDGET  
SUMMARY**



# CITY OF SOLANA BEACH

## GENERAL FUND RESERVES

FY 2021-22 & FY 2022-23

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>FUND BALANCE</b>							
<b>Non Spendable:</b>	72,579	23,402	52,665	-	-	-	-
<b>Restricted:</b>							
Pensions	1,294,957	1,743,908	2,422,056	2,455,056	2,455,056	2,512,056	2,568,056
<b>Committed</b>							
Public Facilities	26,699	469,388	539,047	594,047	580,247	635,247	690,247
Public Art	402,318	27,458	26,858	22,358	22,358	17,858	13,358
OPEB	96,417	185,000	197,870	197,870	197,870	197,870	197,870
Pensions	358,078	623,724	282,748	282,748	282,748	282,748	282,748
In-Lieu Housing	31,056	100,786	100,786	100,786	100,786	100,786	100,786
Parks & Recreation	100,786	29,951	32,198	32,198	32,198	32,198	32,198
<b>Assigned to:</b>							
Park Fee	36,903	38,703	38,703	38,703	38,703	38,703	38,703
Community Television	83,281	82,130	90,564	93,364	91,064	92,564	95,364
Street Sweeping	137,601	133,242	129,637	118,437	125,237	114,037	102,837
Housing	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500	1,499,500
Self-Insurance	820,198	792,180	923,644	732,444	521,544	345,029	172,249
Worker's Comp	642,947	541,161	539,911	537,111	542,511	423,691	321,231
Asset Replacement	2,076,745	2,295,215	2,392,250	2,428,150	1,700,569	1,162,469	1,181,569
Facilities Replacement	508,715	659,462	735,493	818,493	738,493	651,893	636,293
<b>Unassigned:</b>							
Unassigned General Fund	7,385,736	4,588,069	5,450,148	4,845,732	5,867,120	7,770,020	8,925,990
<b>Total Fund Balance</b>	<u>15,574,516</u>	<u>13,833,279</u>	<u>15,454,078</u>	<u>14,796,997</u>	<u>14,796,004</u>	<u>15,876,669</u>	<u>16,858,999</u>

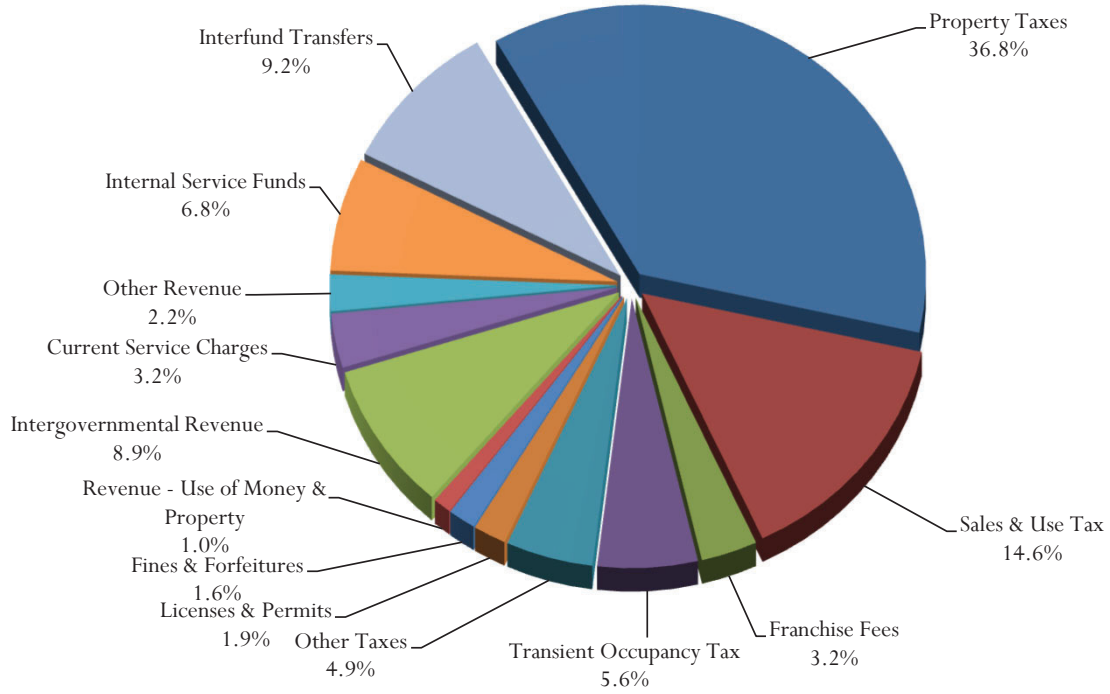


**CITY OF SOLANA BEACH**  
**SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS**  
**FY 2021-22 & FY 2022-23**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
Taxes	13,963,899	15,015,548	14,646,097	15,074,100	15,251,100	15,873,700	16,464,000
Licenses & Permits	508,548	440,510	337,922	323,800	423,800	453,000	458,000
Fines and Forfeitures	479,933	502,248	359,703	396,000	306,000	381,500	436,500
Rev-Use of Money & Property	164,730	570,409	500,445	195,000	240,000	251,000	252,000
Intergovernmental Revenue	1,842,030	1,952,837	2,033,270	2,096,200	2,103,200	2,169,500	2,254,300
Current Services Charges	784,373	953,306	1,111,932	574,500	674,500	791,000	799,000
Other Revenue	309,671	655,749	897,753	673,000	688,000	535,000	543,300
Interfund Transfers In	-	-	-	80,000	80,000	2,239,400	941,285
<b>General Fund Sub-Total</b>	<b>18,053,185</b>	<b>20,090,608</b>	<b>19,887,122</b>	<b>19,412,600</b>	<b>19,766,600</b>	<b>22,694,100</b>	<b>22,148,385</b>
Risk Management Insurance	506,779	280,171	493,044	148,000	148,000	335,100	360,200
Workers' Compensation Insurance	355,777	320,167	579,927	552,200	552,200	382,300	406,900
Asset Replacement	393,394	491,531	508,310	439,600	439,600	95,000	93,000
Facilities Replacement	150,438	171,277	176,618	3,500	3,500	10,000	10,000
PERS Side Fund	681,269	-	-	-	-	-	-
Real Property Acquisition	-	-	367,860	445,700	445,700	445,700	445,700
OPEB Obligation	96,416	508,000	378,000	389,000	389,000	318,000	322,000
Pension Stabilization	422,093	724,344	349,051	37,000	37,000	75,000	75,000
<b>Internal Service Fund-Total</b>	<b>2,606,166</b>	<b>2,495,491</b>	<b>2,852,811</b>	<b>2,015,000</b>	<b>2,015,000</b>	<b>1,661,100</b>	<b>1,712,800</b>
<b>Total Resources</b>	<b>20,659,351</b>	<b>22,586,100</b>	<b>22,739,932</b>	<b>21,427,600</b>	<b>21,781,600</b>	<b>24,355,200</b>	<b>23,861,185</b>
<b>APPROPRIATIONS</b>							
General Government	3,678,616	3,889,826	3,610,006	3,988,900	4,170,651	4,105,360	4,208,390
Community Development	1,350,743	1,372,111	1,599,391	1,266,400	1,422,400	1,466,920	1,527,410
Public Safety	9,694,083	9,663,942	10,444,163	10,903,500	10,932,800	11,235,030	11,656,085
Public Works	2,158,839	2,290,871	2,402,734	2,390,700	2,378,200	2,655,185	2,706,840
Community Services	270,338	238,687	734,920	692,000	692,442	760,065	768,535
Transfers Out	794,900	2,544,227	497,515	151,100	151,100	916,100	482,500
<b>General Fund Sub-Total</b>	<b>17,947,520</b>	<b>19,999,664</b>	<b>19,288,730</b>	<b>19,392,600</b>	<b>19,747,593</b>	<b>21,138,660</b>	<b>21,349,760</b>
Risk Management Insurance	386,865	308,294	361,579	550,100	550,100	512,005	532,950
Workers' Compensation Insurance	345,174	422,023	581,175	549,600	549,600	501,065	509,345
Asset Replacement	615,263	273,061	411,274	1,131,281	1,131,281	633,100	73,900
Facilities Replacement	374	20,533	100,588	500	500	96,600	25,600
PERS Side Fund	15,805	-	-	-	-	-	-
Real Property Acquisition	-	2,874,597	-	67,600	67,600	57,105	46,300
OPEB Obligation	92,434	419,417	365,130	389,000	389,000	318,000	322,000
Pension Stabilization	5,178	9,747	11,879	4,000	4,000	18,000	19,000
<b>Internal Services Fund Sub-Total</b>	<b>1,461,093</b>	<b>4,327,672</b>	<b>1,831,625</b>	<b>2,692,081</b>	<b>2,692,081</b>	<b>2,135,875</b>	<b>1,529,095</b>
<b>Total Appropriations</b>	<b>19,408,613</b>	<b>24,327,336</b>	<b>21,120,355</b>	<b>22,084,681</b>	<b>22,439,674</b>	<b>23,274,535</b>	<b>22,878,855</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,250,738</b>	<b>(1,741,236)</b>	<b>1,620,799</b>	<b>(657,081)</b>	<b>(658,074)</b>	<b>1,080,665</b>	<b>982,330</b>
Beginning Fund Balance	14,323,777	15,574,516	13,833,279	15,454,078	15,454,078	14,796,004	15,876,669
<b>PROJECTED ENDING FUND BALANCE</b>	<b>15,574,516</b>	<b>13,833,279</b>	<b>15,454,078</b>	<b>14,796,997</b>	<b>14,796,004</b>	<b>15,876,669</b>	<b>16,858,999</b>

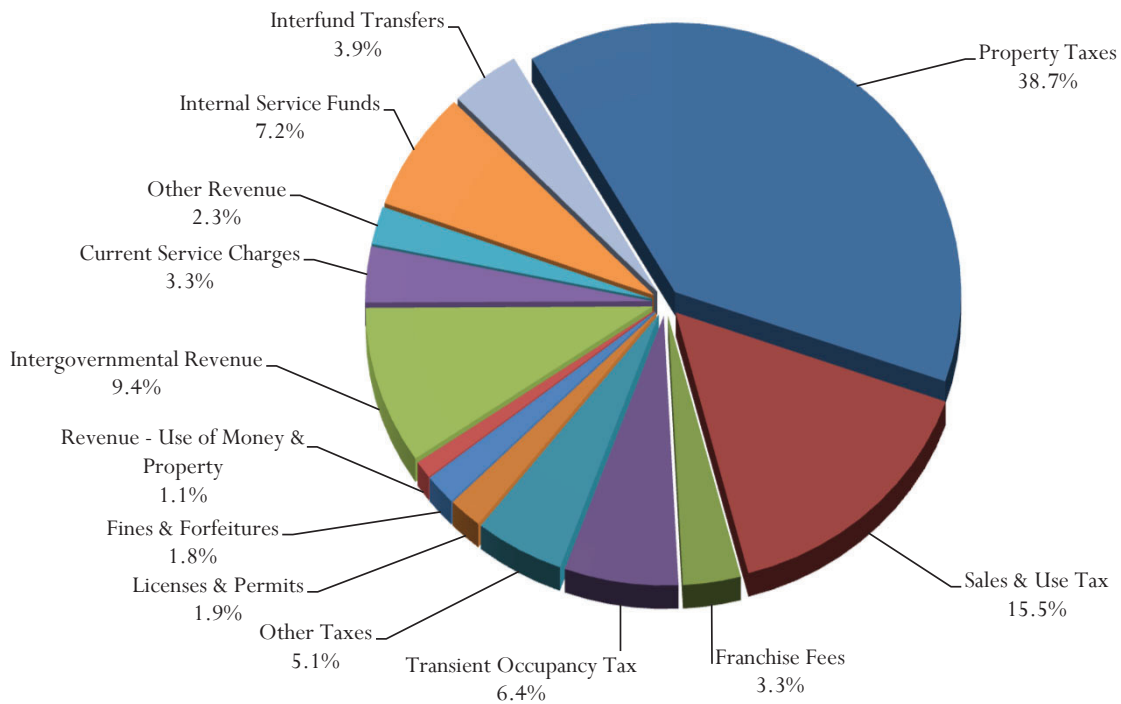
### General Fund Resources

FY 2021-22



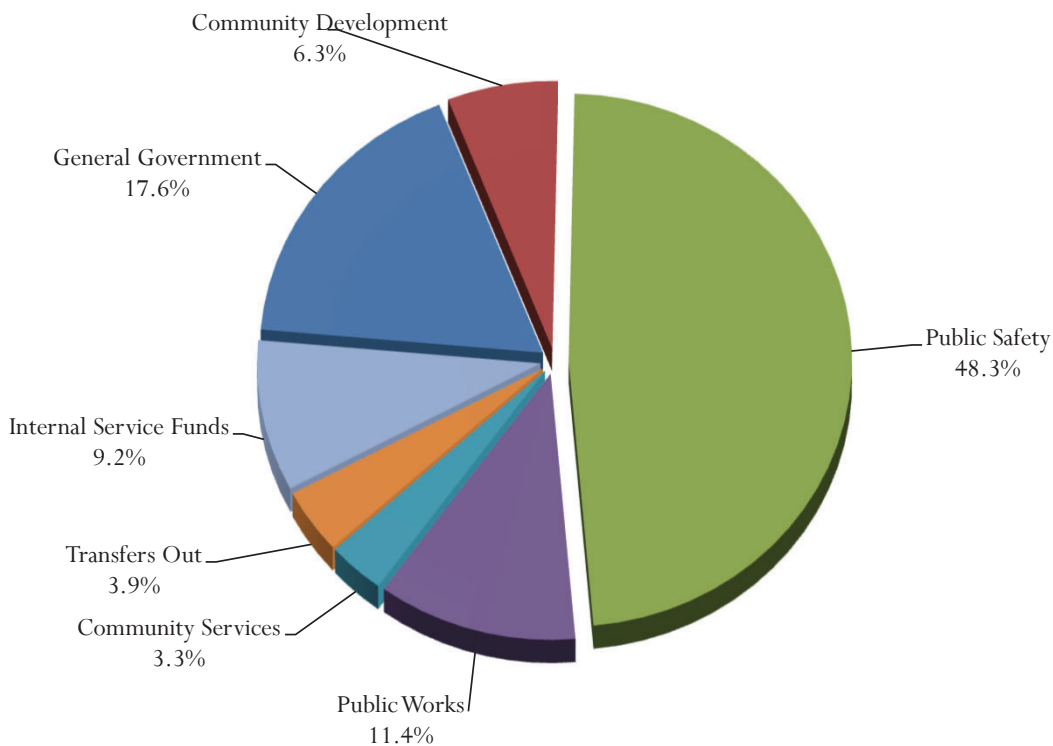
### General Fund Resources

FY 2022-23



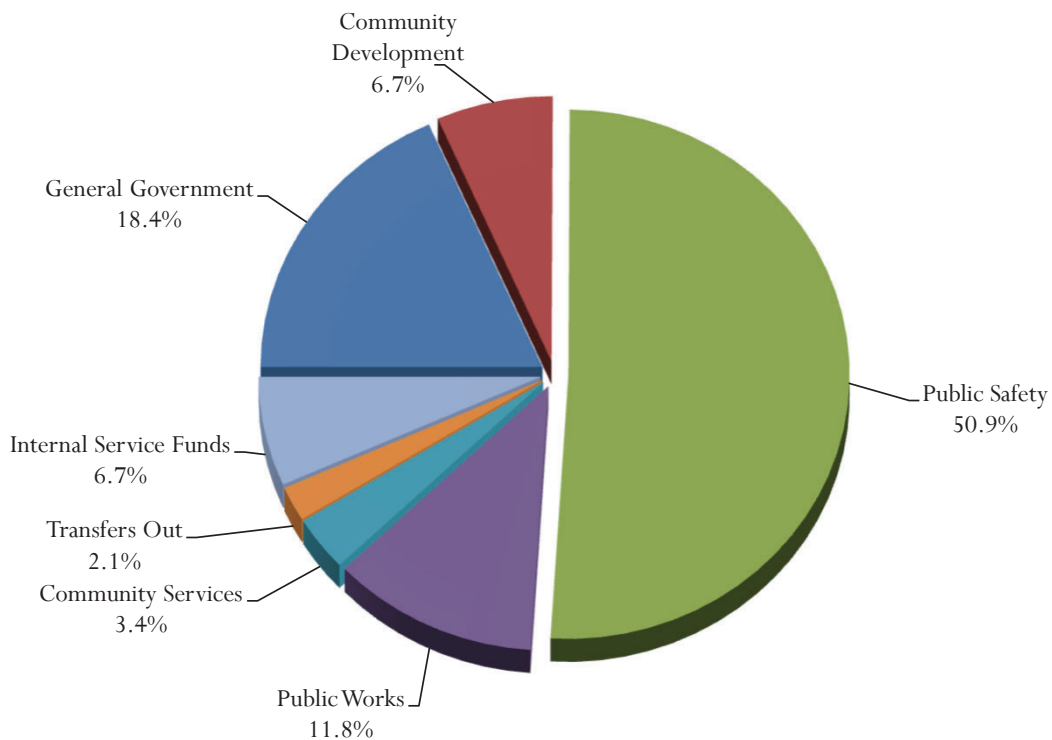
### General Fund Appropriations

FY 2021-22



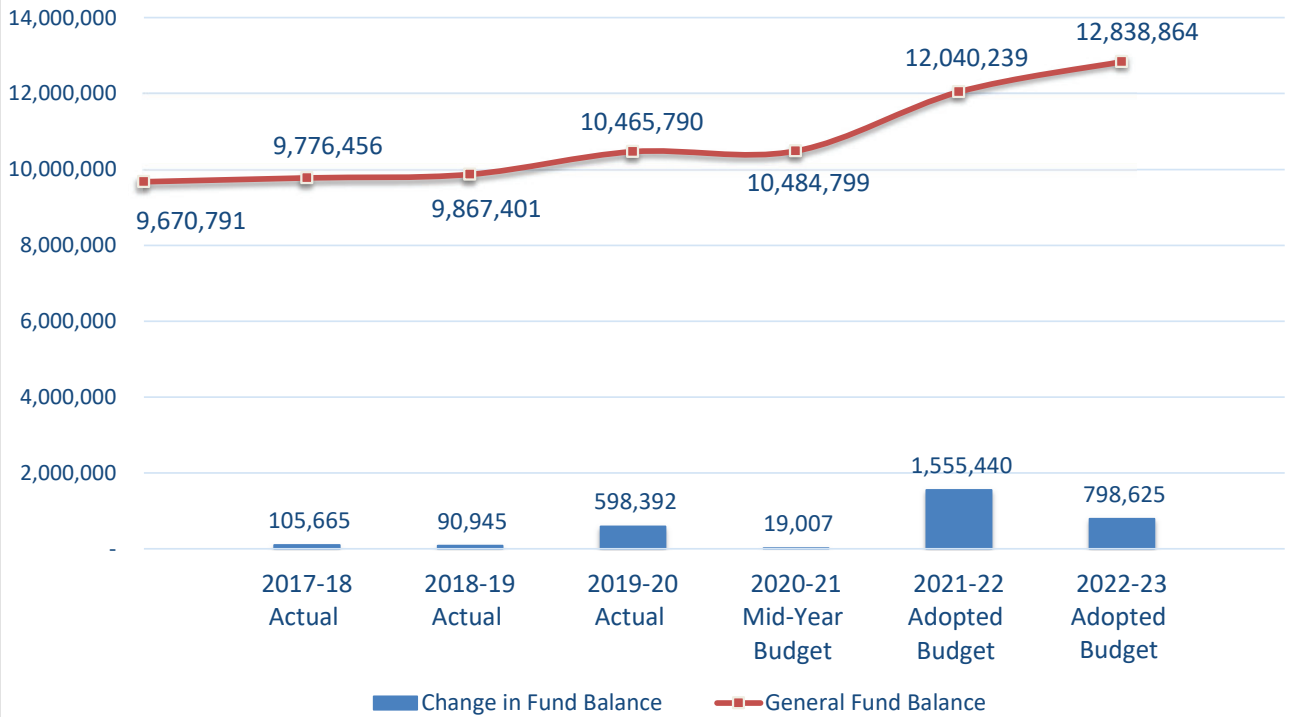
### General Fund Appropriations

FY 2022-23



### General Fund Balance

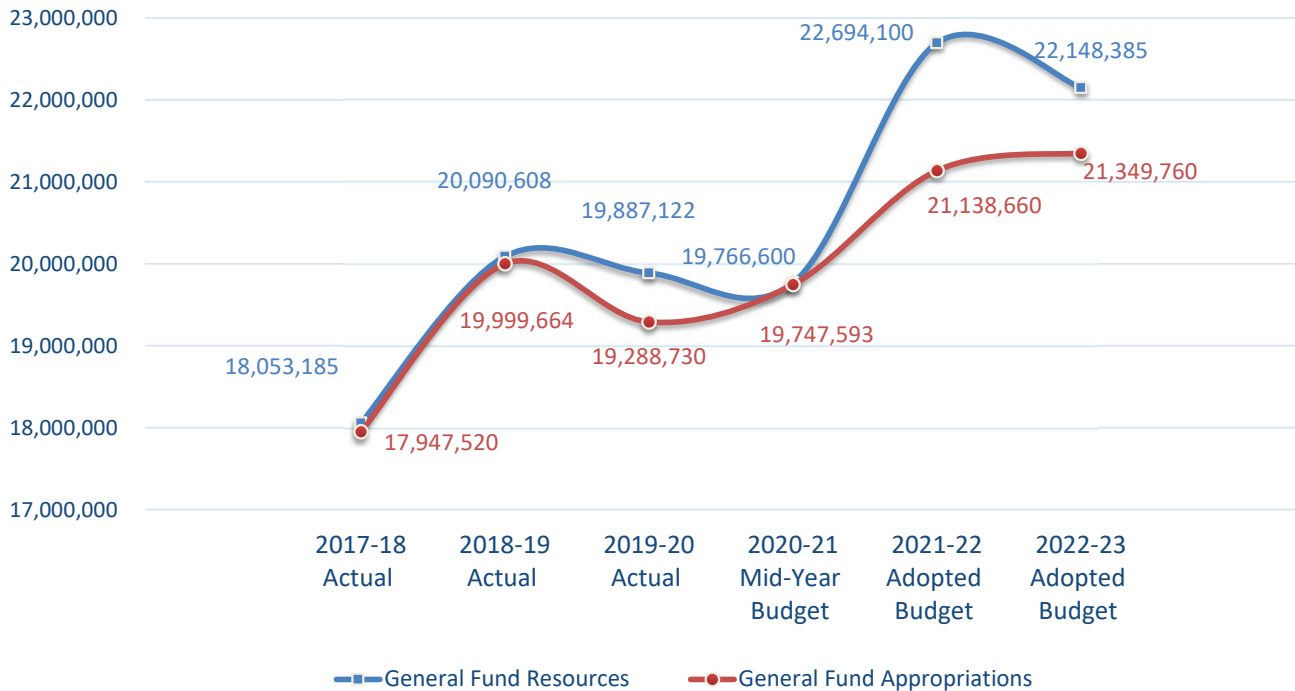
FY 2021-22 & FY 2022-23



Note: Does not include Internal Service Funds

### General Fund Resources & Appropriations

FY 2021-22 & FY 2022-23



Note: Does not include Internal Service Funds

Page Intentionally left Blank

**CITY OF SOLANA BEACH**  
**GENERAL FUND RESOURCES & APPROPRIATIONS**  
**FY 2021-22 & FY 2022-23**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>GENERAL FUND RESOURCES</b>							
<b><u>Tax Revenues</u></b>							
Property Taxes - Current	7,457,366	7,932,800	8,261,801	8,561,500	8,676,500	8,937,000	9,205,000
Property Taxes - Delinquent	43,053	19,616	38,329	25,000	25,000	30,000	30,000
<b>Total Property Taxes</b>	<b>7,500,418</b>	<b>7,952,416</b>	<b>8,300,130</b>	<b>8,586,500</b>	<b>8,701,500</b>	<b>8,967,000</b>	<b>9,235,000</b>
Sales and Use Tax	3,191,410	3,502,561	3,291,805	3,493,000	3,333,000	3,560,300	3,707,600
Transient Occupancy Tax - Hotels	1,028,781	1,087,276	772,151	733,800	733,800	900,000	1,050,000
TOT - Short-term Vacation Rentals	377,183	465,805	348,513	270,600	490,600	475,000	485,000
Franchise Fees	723,163	792,574	751,323	818,800	750,800	775,000	780,000
Property Transfer Tax	199,010	180,200	179,635	180,000	250,000	200,000	210,000
Street Sweeping	51,130	51,130	46,701	51,100	51,100	51,100	51,100
Hazardous Household Waste	30,390	30,390	31,134	30,300	30,300	30,300	30,300
Fire Benefit Fees	481,730	506,341	452,289	440,000	440,000	450,000	450,000
Solid Waste Fee NPDES	238,195	256,252	255,209	262,000	262,000	260,000	260,000
RDA Pass Thru Payments	142,489	190,603	217,207	208,000	208,000	205,000	205,000
<b>Total Taxes and Fees Revenues</b>	<b>13,963,899</b>	<b>15,015,548</b>	<b>14,646,097</b>	<b>15,074,100</b>	<b>15,251,100</b>	<b>15,873,700</b>	<b>16,464,000</b>
<b><u>Licenses and Permits</u></b>							
Business Registration	137,493	148,238	60,588	118,700	118,700	120,000	125,000
Building/Plumbing/Electrical/ Permits	319,705	266,681	257,932	180,100	280,100	310,000	310,000
Animal Licenses	18,142	-	-	-	-	-	-
Other Special Permits	33,208	25,591	19,402	25,000	25,000	23,000	23,000
<b>Total Licenses and Permits</b>	<b>508,548</b>	<b>440,510</b>	<b>337,922</b>	<b>323,800</b>	<b>423,800</b>	<b>453,000</b>	<b>458,000</b>
<b><u>Fines and Penalties</u></b>							
CVC Fines	103,756	150,385	116,067	135,000	90,000	110,000	125,000
Admin Citations	2,354	4,185	2,974	4,000	4,000	3,500	3,500
Parking Citations	146,563	133,823	68,095	64,000	64,000	90,000	105,000
Red Light Citations	223,910	210,806	171,967	190,000	145,000	175,000	200,000
False Alarm Fines	3,350	3,050	600	3,000	3,000	3,000	3,000
<b>Total Fines and Penalties</b>	<b>479,933</b>	<b>502,248</b>	<b>359,703</b>	<b>396,000</b>	<b>306,000</b>	<b>381,500</b>	<b>436,500</b>
<b><u>Use of Money and Property</u></b>							
Investment Interest Earnings	68,092	487,350	416,212	105,000	150,000	177,000	178,000
Sale of Personal Property	9,084	-	7,903	-	-	-	-
Property Rental	87,554	83,059	76,330	90,000	90,000	74,000	74,000
<b>Total Use of Money and Property</b>	<b>164,730</b>	<b>570,409</b>	<b>500,445</b>	<b>195,000</b>	<b>240,000</b>	<b>251,000</b>	<b>252,000</b>
<b><u>Intergovernmental Revenues</u></b>							
Motor Vehicle in-Lieu	1,554,273	1,656,302	1,742,811	1,809,500	1,816,500	1,880,000	1,945,800
State Homeowners Exemption (HOE)	50,647	50,812	52,020	51,000	51,000	50,000	52,000
Off Track Betting (OTB)	26,831	19,194	8,712	25,000	25,000	10,000	25,000
SB 90	-	-	-	-	-	-	-
Fire Revenue from Other Agencies	187,568	193,705	206,104	189,700	189,700	207,500	207,500
Miscellaneous	22,712	32,824	23,622	21,000	21,000	22,000	24,000
<b>Total Intergovernmental Revenues</b>	<b>1,842,030</b>	<b>1,952,837</b>	<b>2,033,270</b>	<b>2,096,200</b>	<b>2,103,200</b>	<b>2,169,500</b>	<b>2,254,300</b>
<b><u>Service Charges</u></b>							
Planning and Zoning	153,499	198,439	240,794	141,800	141,800	157,500	157,500
Building/Plan Check Fees	227,401	244,094	533,148	170,200	270,200	320,000	320,000
Public Facilities Fees	82,005	67,075	69,659	41,200	41,200	65,000	65,000
Engineering Fees	220,262	240,428	238,330	161,500	161,500	212,000	217,000
Fire Plan Check Fees	97,126	73,916	29,795	59,800	59,800	36,500	36,500
Park Fees	3,600	1,800	-	-	-	-	-
Miscellaneous	480	127,553	205	-	-	-	3,000
<b>Total Service Charges</b>	<b>784,373</b>	<b>953,306</b>	<b>1,111,932</b>	<b>574,500</b>	<b>674,500</b>	<b>791,000</b>	<b>799,000</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>Other Revenues</b>							
Community Grants/Contributions	25,000	19,000	35,000	15,000	30,000	30,000	30,000
Miscellaneous Revenues	151,713	150,514	192,432	180,700	180,700	20,000	20,000
Administration Charges	132,959	486,235	670,321	477,300	477,300	485,000	493,300
<b>Total Other Revenues</b>	<b>309,671</b>	<b>655,749</b>	<b>897,753</b>	<b>673,000</b>	<b>688,000</b>	<b>535,000</b>	<b>543,300</b>
<b>Transfers In</b>							
General Fund Transfers In	-	-	-	80,000	80,000	2,239,400	941,285
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>2,239,400</b>	<b>941,285</b>
<b>Subtotal General Fund</b>	<b>18,053,185</b>	<b>20,090,608</b>	<b>19,887,122</b>	<b>19,412,600</b>	<b>19,766,600</b>	<b>22,694,100</b>	<b>22,148,385</b>
<b>Risk Management Insurance</b>							
Investment Interest Earnings	1,518	29,071	28,254	5,000	5,000	10,000	10,000
Miscellaneous Revenues	31,993	2,000	-	-	-	-	-
Departmental Charges	473,268	249,100	464,790	143,000	143,000	325,100	350,200
<b>Total Risk Management</b>	<b>506,779</b>	<b>280,171</b>	<b>493,044</b>	<b>148,000</b>	<b>148,000</b>	<b>335,100</b>	<b>360,200</b>
<b>Workers' Compensation Insurance</b>							
Investment Interest Earnings	1,622	19,184	10,891	5,000	5,000	7,000	7,000
Miscellaneous Revenues	(18,677)	1,484	147,246	4,500	4,500	-	-
Departmental Charges	372,832	299,500	421,790	542,700	542,700	375,300	399,900
<b>Total Worker's Compensation</b>	<b>355,777</b>	<b>320,167</b>	<b>579,927</b>	<b>552,200</b>	<b>552,200</b>	<b>382,300</b>	<b>406,900</b>
<b>Asset Replacement</b>							
Investment Interest Earnings	9,994	80,865	94,217	15,500	15,500	30,000	28,000
Technology Fee	-	3,206	16,993	-	-	-	-
Miscellaneous Revenues	-	4,061	-	-	-	-	-
Departmental Charges	383,400	403,400	397,100	424,100	424,100	65,000	65,000
Transfers In	-	-	-	-	-	-	-
<b>Total Asset Replacement</b>	<b>393,394</b>	<b>491,531</b>	<b>508,310</b>	<b>439,600</b>	<b>439,600</b>	<b>95,000</b>	<b>93,000</b>
<b>Facilities Replacement</b>							
Investment Interest Earnings	438	21,277	26,618	3,500	3,500	10,000	10,000
Departmental Charges	150,000	150,000	150,000	-	-	-	-
<b>Total Facilities Replacement</b>	<b>150,438</b>	<b>171,277</b>	<b>176,618</b>	<b>3,500</b>	<b>3,500</b>	<b>10,000</b>	<b>10,000</b>
<b>PERS Side Fund</b>							
Departmental Charges	681,269	-	-	-	-	-	-
<b>Total PERS Side Fund</b>	<b>681,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Real Property Acquisition</b>							
Departmental Charges	-	-	367,860	445,700	445,700	445,700	445,700
<b>Total Real Property Acquisition</b>	<b>-</b>	<b>-</b>	<b>367,860</b>	<b>445,700</b>	<b>445,700</b>	<b>445,700</b>	<b>445,700</b>
<b>OPEB Obligation</b>							
Departmental Charges	96,417	323,000	378,000	389,000	389,000	318,000	322,000
Transfers In	-	185,000	-	-	-	-	-
<b>Total OPEB Obligation</b>	<b>96,416</b>	<b>508,000</b>	<b>378,000</b>	<b>389,000</b>	<b>389,000</b>	<b>318,000</b>	<b>322,000</b>
<b>Pension Stabilization</b>							
Investment Interest Earnings	64,995	101,600	65,125	37,000	37,000	75,000	75,000
Departmental Charges	357,098	622,744	283,926	-	-	-	-
<b>Total Pension Stabilization</b>	<b>422,093</b>	<b>724,344</b>	<b>349,051</b>	<b>37,000</b>	<b>37,000</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>20,659,351</b>	<b>22,586,100</b>	<b>22,739,932</b>	<b>21,427,600</b>	<b>21,781,600</b>	<b>24,355,200</b>	<b>23,861,185</b>
<b>GENERAL FUND APPROPRIATIONS</b>							
<b>General Government</b>							
City Council	304,146	314,083	329,397	322,500	322,500	344,585	351,455
City Clerk	363,534	593,803	441,871	649,500	649,500	519,885	574,030
City Manager	334,398	291,136	418,690	461,300	523,276	528,095	540,945
City Attorney	518,867	461,513	348,069	476,700	476,700	503,435	479,310
Finance	1,374,565	1,604,242	1,450,156	1,375,500	1,465,500	1,355,950	1,388,105
Support Services	31,777	39,650	24,930	42,600	42,600	40,430	44,380
Human Resources	352,836	209,186	220,052	236,900	256,675	400,135	413,055
Information Services	398,493	376,212	376,841	423,900	433,900	412,845	417,110
<b>Total General Government</b>	<b>3,678,616</b>	<b>3,889,826</b>	<b>3,610,006</b>	<b>3,988,900</b>	<b>4,170,651</b>	<b>4,105,360</b>	<b>4,208,390</b>

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>Community Development</b>							
Planning	758,810	760,590	798,376	745,900	751,900	775,340	804,115
Building Services	410,708	385,896	593,849	283,900	433,900	444,390	449,715
Code & Parking Enforcement	181,225	225,625	207,167	236,600	236,600	247,190	273,580
<b>Total Community Development</b>	<b>1,350,743</b>	<b>1,372,111</b>	<b>1,599,391</b>	<b>1,266,400</b>	<b>1,422,400</b>	<b>1,466,920</b>	<b>1,527,410</b>
<b>Public Safety</b>							
Law Enforcement	3,854,756	4,087,358	4,322,787	4,495,600	4,495,600	4,687,505	4,881,005
Fire Department	4,886,960	4,676,991	5,077,206	5,289,400	5,289,400	5,452,575	5,641,775
Animal Regulation	108,826	84,922	85,142	88,600	92,900	92,500	95,000
Emergency Preparedness	28,775	26,663	27,936	31,300	56,300	32,800	32,800
Marine Safety	814,767	787,008	930,092	997,500	997,500	968,450	1,004,305
Shoreline Protection	-	1,000	1,000	1,100	1,100	1,200	1,200
<b>Total Public Safety</b>	<b>9,694,083</b>	<b>9,663,942</b>	<b>10,444,163</b>	<b>10,903,500</b>	<b>10,932,800</b>	<b>11,235,030</b>	<b>11,656,085</b>
<b>Public Works</b>							
Engineering	366,157	358,214	396,338	415,900	395,900	444,560	460,910
Storm Water Management	348,238	335,831	336,798	386,800	386,800	446,300	452,370
Street Maintenance	538,747	446,718	531,484	470,900	470,900	543,205	586,600
Traffic Safety	158,291	277,797	254,041	323,500	323,500	344,200	327,700
Street Sweeping	39,933	55,489	50,306	57,000	57,000	63,800	63,800
Park Maintenance	322,053	389,560	380,301	401,300	401,300	440,520	446,860
Public Facilities	385,421	427,262	453,465	335,300	342,800	372,600	368,600
<b>Total Public Works</b>	<b>2,158,839</b>	<b>2,290,871</b>	<b>2,402,734</b>	<b>2,390,700</b>	<b>2,378,200</b>	<b>2,655,185</b>	<b>2,706,840</b>
<b>Community Services</b>							
Community Services	117,152	76,390	74,798	88,600	88,600	124,055	126,965
Recreation	153,186	162,297	660,122	603,400	603,842	636,010	641,570
<b>Total Community Services</b>	<b>270,338</b>	<b>238,687</b>	<b>734,920</b>	<b>692,000</b>	<b>692,442</b>	<b>760,065</b>	<b>768,535</b>
<b>Transfers Out</b>	<b>794,900</b>	<b>2,544,227</b>	<b>497,515</b>	<b>151,100</b>	<b>151,100</b>	<b>916,100</b>	<b>482,500</b>
<b>Subtotal General Fund</b>	<b>17,947,520</b>	<b>19,999,664</b>	<b>19,288,730</b>	<b>19,392,600</b>	<b>19,747,593</b>	<b>21,138,660</b>	<b>21,349,760</b>
<b>Internal Service Funds</b>							
Risk Management Insurance	386,865	308,294	361,579	550,100	550,100	512,005	532,950
Workers' Compensation Insurance	345,174	422,023	581,175	549,600	549,600	501,065	509,345
Asset Replacement	615,263	273,061	411,274	1,131,281	1,131,281	633,100	73,900
Facilities Replacement	374	20,533	100,588	500	500	96,600	25,600
PERS Side Fund	15,805	-	-	-	-	-	-
Real Property Acquisition	-	2,874,597	-	67,600	67,600	57,105	46,300
PARS - OPEB	92,434	419,417	365,130	389,000	389,000	318,000	322,000
PARS - Pension	5,178	9,747	11,879	4,000	4,000	18,000	19,000
<b>Subtotal Internal Service Funds</b>	<b>1,461,093</b>	<b>4,327,672</b>	<b>1,831,625</b>	<b>2,692,081</b>	<b>2,692,081</b>	<b>2,135,875</b>	<b>1,529,095</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>19,408,613</b>	<b>24,327,336</b>	<b>21,120,355</b>	<b>22,084,681</b>	<b>22,439,674</b>	<b>23,274,535</b>	<b>22,878,855</b>
<b>Resources over/(under) Appropriations</b>	<b>1,250,738</b>	<b>(1,741,237)</b>	<b>1,620,799</b>	<b>(657,081)</b>	<b>(658,074)</b>	<b>1,080,665</b>	<b>982,330</b>
Beginning Fund Balance	14,323,777	15,574,516	13,833,279	15,454,078	15,454,078	14,796,004	15,876,669
<b>PROJECTED ENDING FUND BALANCE</b>	<b>15,574,516</b>	<b>13,833,279</b>	<b>15,454,078</b>	<b>14,796,997</b>	<b>14,796,004</b>	<b>15,876,669</b>	<b>16,858,999</b>



Page Intentionally left Blank

# **GENERAL GOVERNMENT**



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION					2021-2022	2022-2023
	<b>GENERAL GOVERNMENT</b>	General Fund					4,300,465
Risk Management - Insurance					512,005	532,950	
Worker's Compensation - Insurance					501,065	509,345	
Asset Replacement					563,100	73,900	
PERS Side Fund					0	0	
						<u>5,876,635</u>	<u>5,507,885</u>
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 ADOPTED	2022-2023 ADOPTED	
TOTAL REGULAR POSITIONS	11.40	12.61	12.61	12.61	13.76	13.76	
SALARIES & FRINGE BENEFITS	1,671,472	1,944,430	2,216,875	2,057,916	2,383,340	2,457,245	
MATERIAL, SUPPLIES & SERVICES	2,227,061	2,048,892	2,712,304	2,393,463	2,506,400	2,555,845	
CAPITAL, DEBT SVC & CHARGES	3,990,784	1,036,713	972,412	970,212	986,895	494,795	
<b>TOTAL BUDGET</b>	<b>7,889,317</b>	<b>5,030,036</b>	<b>5,901,591</b>	<b>5,421,591</b>	<b>5,876,635</b>	<b>5,507,885</b>	

**Department Overview:**

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

**Structure & Services**

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

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

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

## GENERAL GOVERNMENT (continued)

Other responsibilities include codifying 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 information, and citywide / City Clerk administration.

Further information regarding the City Clerks office, including its budget and service indicators, can be found beginning on pages C-7.

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

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

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>CITY COUNCIL</b>	<b>5100</b>	<b>001-5000-5100</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M1	Mayor	-	8,500	-	8,500	-	11,520	-	11,520
	Council Members	-	34,200	-	34,200	-	41,280	-	41,280
	Executive Assistant	0.20	14,600	0.20	14,900	0.20	15,285	0.20	15,740
	Overtime		400		400		400		400
	Total Salaries		57,700		58,000		68,485		68,940
	Total Benefits		110,900		111,200		116,900		121,415
<b>Total</b>		<b>0.20</b>	<b>168,600</b>	<b>0.20</b>	<b>169,200</b>	<b>0.20</b>	<b>185,385</b>	<b>0.20</b>	<b>190,355</b>

**NOTES:**

	FY 21/22	FY 22/23
6315: League of California Cities meetings	3,200	3,200
Closed Session Council meetings	1,600	1,600
LCC Luncheon Fees	300	300
LCC Exec Forum Workshop	2,700	2,700
	7,800	7,800
6330: San Dieguito River JPA	78,000	78,000
League of California Cities (state)	6,400	6,700
LAFCO	9,000	10,000
SANDAG	5,500	6,000
	98,900	100,700
6532: Community Grant Program	30,000	30,000
Friends of the Library	10,000	10,000
211 San Diego	2,000	2,000
Winter Shelter	4,500	4,500
Regional Task Force	1,500	1,500
	48,000	48,000
6570: Council photos, event invitations, ground breaking and special recognition supplies.		



# General Government

**CITY OF SOLANA BEACH**

Estimated Expenditures

**5100 - City Council**

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5100	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	54,703	56,919	57,384	57,300	57,300	68,085	68,540
61030 Overtime	-	-	-	400	400	400	400
62050 Retirement	4,012	4,149	4,594	4,700	4,700	5,450	5,500
62100 Medicare	1,830	1,785	2,264	800	800	1,045	1,050
62200 Flex Credit Benefit	75,629	80,704	84,739	84,700	84,700	88,975	93,425
62440 LT Disability Insurance	81	82	96	100	100	80	80
62450 Life Insurance	32	34	37	-	-	50	50
62550 2% Deferred Comp 457	-	-	-	-	-	300	310
62800 Auto Allowance	16,450	18,923	21,000	21,000	21,000	21,000	21,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>152,737</b>	<b>162,595</b>	<b>170,115</b>	<b>169,000</b>	<b>169,000</b>	<b>185,385</b>	<b>190,355</b>
<b>MATERIALS, SUPPLIES &amp; SERVICES</b>							
63150 Travel, Conferences, & Meetings	4,346	5,370	5,289	2,600	2,600	7,800	7,800
63300 Membership and Dues	85,257	88,671	95,053	99,200	99,200	98,900	100,700
64180 Books, Subscriptions, and Printing	306	106	52	100	100	100	100
64200 Departmental Special Supplies	-	27	72	200	200	200	200
65250 Rents/Leases	-	-	-	-	-	-	-
65290 Mileage	-	-	-	500	500	500	500
65300 Contribution to Other Agencies	57,500	54,500	54,930	48,000	48,000	48,000	48,000
65320 Other Charges	-	313	86	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERVICES</b>	<b>147,409</b>	<b>148,987</b>	<b>155,483</b>	<b>150,600</b>	<b>150,600</b>	<b>155,500</b>	<b>157,300</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	2,200	1,100	2,000	600	600	1,700	1,800
69200 Workers' Comp Charges	1,800	1,400	1,800	2,300	2,300	2,000	2,000
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>4,000</b>	<b>2,500</b>	<b>3,800</b>	<b>2,900</b>	<b>2,900</b>	<b>3,700</b>	<b>3,800</b>
<b>TOTAL CITY COUNCIL</b>	<b>304,146</b>	<b>314,083</b>	<b>329,397</b>	<b>322,500</b>	<b>322,500</b>	<b>344,585</b>	<b>351,455</b>

# City Clerk's Office

## **Mission Statement:**

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

## **Structure & Services**

### **Legislative Administration**

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

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

### **Records Management and Processing**

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

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

### **Boards and Commission**

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

### **Elections**

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



## CITY CLERK'S OFFICE (continued)

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

### **Fair Political Practices Commission (FPPC) Filings**

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

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

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

### **Department Administration**

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

### **Goals:**


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

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

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

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M6	City Clerk	0.98	128,900	0.98	131,600	0.98	137,948	0.98	142,088
M2	Deputy City Clerk	0.75	58,500	0.75	59,700	0.75	58,499	0.75	60,254
MIS86	Admin Assistant II/III	1.00	62,200	1.00	63,300	1.00	55,201	1.00	58,078
M1	Management Analyst	0.50	32,500	0.50	33,100	0.50	34,252	0.50	34,625
	Temporary Management					0.25	26,000		
	Overtime		300		300		2,000		2,000
	Total Salaries		282,400		288,000		313,900		297,045
	Total Benefits		99,965		87,300		99,965		102,065
	<b>Total</b>	<b>3.23</b>	<b>382,365</b>	<b>3.23</b>	<b>375,300</b>	<b>3.48</b>	<b>413,865</b>	<b>3.23</b>	<b>399,110</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Resolutions adopted	157	151	142	160	160
Ordinances adopted	14	10	1	10	10
Council agendas - public meetings	29	28	27	28	28
Records requests	372	327	315	365	375



**NOTES:**

6330: SD Clerks Association, International Institute of Municipal Clerks, City Clerks Association of California, ARMA

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, reference 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.

# General Government

**CITY OF SOLANA BEACH**

Estimated Expenditures

**5150 - City Clerk**

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5150	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	161,837	191,726	191,245	246,800	246,800	277,415	261,075
61020 Part Time & Temporary Salaries	28,064	13,834	55,243	68,400	68,400	32,985	33,970
61030 Overtime	1,636	162	662	300	300	2,000	2,000
61040 Special Pay	-	-	-	-	-	1,500	-
61050 Temporary Non-Payroll	54,497	44,250	20,101	-	-	-	-
62050 Retirement	15,187	17,836	21,887	28,300	28,300	27,545	28,460
62100 Medicare	2,895	3,112	3,721	4,600	4,600	5,355	5,150
62110 Social Security	354	179	506	-	-	1,610	-
62200 Flex Credit Benefit	29,500	31,299	45,846	58,300	58,300	55,270	58,030
62440 LT Disability Insurance	966	1,001	1,274	1,500	1,500	1,430	1,490
62450 Life Insurance	480	486	622	1,000	1,000	915	950
62550 2% Deferred Comp 457	-	-	-	-	-	4,840	4,985
62800 Auto Allowance	2,608	2,544	2,999	3,000	3,000	3,000	3,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>298,024</b>	<b>306,429</b>	<b>344,105</b>	<b>412,200</b>	<b>412,200</b>	<b>413,865</b>	<b>399,110</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	385	662	1,283	-	-	1,060	1,660
63200 Training	3,161	1,670	478	-	-	-	-
63300 Membership and Dues	565	895	465	1,300	1,300	900	900
64150 Election Supplies	1,689	198,189	472	125,000	125,000	700	65,000
64170 Postage	5,202	6,950	5,106	7,700	7,700	7,000	7,700
64180 Books, Subscriptions, and Printing	3,477	3,080	5,686	9,100	9,100	7,800	8,800
64190 Minor Equipment	909	-	3,083	-	-	-	-
64200 Departmental Special Supplies	7,494	10,974	7,033	9,500	9,500	9,200	9,300
65220 Advertising	937	7,421	5,803	5,500	5,500	5,000	5,000
65250 Rents and Leases	2,436	2,019	2,820	3,600	3,600	3,200	3,200
65290 Mileage	-	-	-	200	200	160	160
65300 Professional Services	20,854	23,014	32,237	43,800	43,800	50,300	46,500
65310 Maint. & Operation of Equipment	-	-	-	700	700	400	400
65700 Other Charges	-	-	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>47,109</b>	<b>254,874</b>	<b>64,466</b>	<b>206,400</b>	<b>206,400</b>	<b>85,720</b>	<b>148,620</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	9,600	5,100	9,600	3,300	3,300	7,100	7,600
69200 Workers' Comp Charges	7,500	6,100	8,700	12,600	12,600	8,200	8,700
69300 Asset Replacement Charges	1,300	21,300	15,000	15,000	15,000	5,000	10,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>18,400</b>	<b>32,500</b>	<b>33,300</b>	<b>30,900</b>	<b>30,900</b>	<b>20,300</b>	<b>26,300</b>
<b>TOTAL CITY CLERK</b>	<b>363,534</b>	<b>593,803</b>	<b>441,871</b>	<b>649,500</b>	<b>649,500</b>	<b>519,885</b>	<b>574,030</b>

# City Manager

## **Mission Statement:**

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

## **Structure & Services**

The **City Manager** provides leadership, management, direction, support and coordination for all of the various City departments, provides policy recommendations to and implements policies of the City Council, represents City interests in local and regional issues and ensures that the governmental processes succeed in maintaining and improving the quality of life in Solana Beach. The department enforces all applicable Federal and State laws as well as municipal codes and ordinances and administers and manages the overall budget. The City Manager's budget is located at C-13 and C-14.

**Human Resources** provides the City with effective human resource programs and services in the areas of personnel recruitment and selection, employee training and development, labor and employee relations and negotiations, salary and benefit administration, performance evaluations, classification and position studies and allocations and employee awards and programs. Additionally, Human Resources assumes responsibility for administering claims for the City's self-funded Worker's Compensation Insurance. The budget and service indicators for Human Resources are located at C-23 and C-24.

**Information/Communication Systems** is responsible for ensuring that the City's information technology resources are effectively managed and used as key organizational tools in improving staff productivity, customer service, and public access to City information. Information/Communications Systems is responsible for overseeing, maintaining and improving the Local Area Networks for all City sites, multimedia operations for City Council and other public meetings, Internet access and monitoring, telephone system, voicemail system, computer hardware/software training and staff support. Information/Communication Systems' budget and service indicators are located at C-25 and C-26

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.

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

## CITY MANAGER (continued)

### **Goals:**

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

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>CITY MANAGER</b>	<b>5200</b>	<b>001-5000-5200</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.48	103,300	0.48	103,400	0.53	125,093	0.53	128,707
M8	Assistant City Manager	0.20	32,300	0.20	33,000	0.20	35,512	0.20	36,578
M2	Sr. Management Analyst	0.75	52,800	0.75	53,900	0.75	55,404	0.75	57,066
M1	Executive Assistant	0.55	40,100	0.55	40,900	0.60	45,856	0.60	47,232
MIS86	Admin Assistant III	0.50	31,000	0.50	31,800	0.50	33,909	0.50	34,582
	Overtime		500		500		2,000		2,000
	Total Salaries		260,000		263,500		297,774		306,165
	Total Benefits		82,300		85,900		98,720		102,080
	<b>Total</b>	<b>2.48</b>	<b>342,300</b>	<b>2.48</b>	<b>349,400</b>	<b>2.58</b>	<b>396,494</b>	<b>2.58</b>	<b>408,245</b>

**NOTES:**

6315: League of California Cities, CCMA meetings and luncheons, DC trip for City Manager  
6330: ICMA, CCMA, ASBPA and CCMF dues for City Manager, MMAC dues for Assistant CM  
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

# General Government

## CITY OF SOLANA BEACH

Estimated Expenditures

5200 - City Manager

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>100-5000-5200</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	215,410	195,511	213,499	210,200	210,200	295,025	304,165
61020 Part Time & Temporary Salaries	290	6,927	53,047	52,800	52,800	-	-
61030 Overtime	1,321	-	827	500	500	2,000	2,000
61040 Special Pay	-	-	-	-	-	750	-
62050 Retirement	15,502	15,898	22,790	24,400	24,400	26,875	27,715
62100 Medicare	3,271	3,143	4,184	3,800	3,800	4,960	5,110
62200 Flex Credit Benefit	28,084	29,899	39,844	40,400	40,400	44,145	46,355
62440 LT Disability Insurance	834	928	1,222	1,400	1,400	1,485	1,530
62450 Life Insurance	545	536	703	900	900	950	975
62550 Deferred Compensation	7,243	8,995	11,854	11,800	11,800	16,830	16,920
62800 Auto Allowance	3,863	2,729	3,204	3,200	3,200	3,475	3,475
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>276,364</b>	<b>264,567</b>	<b>351,174</b>	<b>349,400</b>	<b>349,400</b>	<b>396,495</b>	<b>408,245</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	5,946	1,419	2,074	1,700	1,700	4,000	4,000
63200 Training	679	-	-	-	-	-	-
63300 Membership and Dues	3,650	2,900	2,900	3,000	3,000	2,900	2,900
64180 Books, Subscriptions, and Printing	261	394	220	400	400	400	400
64200 Departmental Special Supplies	594	345	633	800	800	800	800
65290 Mileage	40	71	-	200	200	200	200
65300 Professional Services	24,167	13,541	44,689	55,000	116,976	70,000	70,000
65390 Contingency	7,498	-	-	37,500	37,500	37,500	37,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>42,835</b>	<b>18,669</b>	<b>50,516</b>	<b>98,600</b>	<b>160,576</b>	<b>115,800</b>	<b>115,800</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	8,500	3,600	8,900	2,800	2,800	7,300	7,900
69200 Workers' Comp Charges	6,700	4,300	8,100	10,500	10,500	8,500	9,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>15,200</b>	<b>7,900</b>	<b>17,000</b>	<b>13,300</b>	<b>13,300</b>	<b>15,800</b>	<b>16,900</b>
<b>TOTAL CITY MANAGER</b>	<b>334,398</b>	<b>291,136</b>	<b>418,690</b>	<b>461,300</b>	<b>523,276</b>	<b>528,095</b>	<b>540,945</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>CITY ATTORNEY</b>	<b>5250</b>	<b>001-5000-5250</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M2	Deputy City Clerk	0.25	19,500	0.25	18,600	0.25	19,500	0.25	20,085
	Total Salaries		19,500		18,600		19,500		20,085
	Total Benefits		6,100		6,200		6,835		7,125
	<b>Total</b>	<b>0.25</b>	<b>25,600</b>	<b>0.25</b>	<b>24,800</b>	<b>0.25</b>	<b>26,335</b>	<b>0.25</b>	<b>27,210</b>

<b>NOTES:</b>		
6418: Municipal law book update, West Law book and other legal journals subscriptions		
6420: Pleading papers	FY 21/22	FY 22/23
6530: City Attorney - General Services	200,000	200,000
City Attorney - Other Services	90,000	90,000
Outside Legal Services	185,000	160,000
	475,000	450,000



# General Government

## CITY OF SOLANA BEACH

Estimated Expenditures

5250 - City Attorney

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5250	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	18,378	18,164	18,428	18,600	18,600	19,500	20,085
61030 Overtime	142	-	-	-	-	-	-
62050 Retirement	1,171	1,360	1,461	1,600	1,600	1,660	1,720
62100 Medicare	309	297	304	300	300	345	355
62200 Flex Credit Benefit	4,003	3,880	4,074	4,100	4,100	4,280	4,490
62440 LT Disability Insurance	77	119	120	100	100	100	100
62450 Life Insurance	31	46	48	100	100	65	65
62550 Deferred Compensation	-	-	-	-	-	385	395
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>24,112</b>	<b>23,867</b>	<b>24,435</b>	<b>24,800</b>	<b>24,800</b>	<b>26,335</b>	<b>27,210</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	263	392	183	-	-	-	-
64180 Books, Subscriptions, and Printing	350	144	-	1,000	1,000	1,000	1,000
65300 Professional Services	493,042	406,411	322,151	450,000	450,000	475,000	450,000
65400 Damage Claims	-	30,000	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>493,655</b>	<b>436,946</b>	<b>322,334</b>	<b>451,000</b>	<b>451,000</b>	<b>476,000</b>	<b>451,000</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	600	300	700	200	200	500	500
69200 Workers' Comp Charges	500	400	600	700	700	600	600
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>1,100</b>	<b>700</b>	<b>1,300</b>	<b>900</b>	<b>900</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL CITY ATTORNEY</b>	<b>518,867</b>	<b>461,513</b>	<b>348,069</b>	<b>476,700</b>	<b>476,700</b>	<b>503,435</b>	<b>479,310</b>

# 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, Facilities Replacement, and the administration of the Successor Agency to the former Solana Beach Redevelopment Agency.

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

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

The Finance Manager is also the Risk Manager for the City and 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 Fiscal Year 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, PERS Side Fund, Real Property Acquisition, and OPEB*** are located in the Internal Service Fund section beginning on page C-91.

## **Goals:**

- Complete sections of the department procedures manual that implement new processes
- Implement a workflow process for purchase orders and human resources
- Implement an electronic time-keeping system
- Implement on-line credit card payments for services.
- Submit the Comprehensive Annual Financial Report and the Adopted Budget for the Government Finance Officers Association (GFOA) awards for Outstanding Financial Reporting and Excellence in Operational Budgeting


Page Intentionally left Blank

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>FINANCE</b>	<b>5300</b>	<b>001-5000-5300</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Finance Director/Treasurer	0.40	59,700	0.40	56,600	0.40	57,328	0.40	59,048
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
M3	Senior Accountant	0.65	56,900	0.65	58,000	0.70	64,305	0.70	66,235
M2	Senior Management Analyst	0.50	42,800	0.50	43,700	0.50	44,972	0.50	46,321
M1	Management Analyst	-	-	-	-	-	-	-	-
C99	Fiscal Services Specialist II	-	-	-	-	-	-	-	-
C87	Fiscal Services Specialist I	0.75	45,900	0.75	46,800	0.75	51,371	0.75	52,376
MIS86	Admin Assistant II	1.00	62,000	1.00	63,400	1.00	61,699	1.00	65,105
	Temporary Finance Director			0.40	83,115				
	Special Pay		-		-		-		-
	Overtime		1,200		1,200		2,000		2,000
	Total Salaries		268,500		352,815		281,675		291,085
	Total Benefits		337,900		399,885		442,400		484,970
	<b>Total</b>	<b>3.30</b>	<b>606,400</b>	<b>3.70</b>	<b>752,700</b>	<b>3.35</b>	<b>724,075</b>	<b>3.35</b>	<b>776,055</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
A/P checks	2822	2524	2600	3000	3000
Payroll checks/vouchers	2824	2895	2600	2900	2900
W-2 forms	153	165	170	170	170
1099 forms	98	86	120	120	120
Bank reconciliations	108	108	108	108	108
Cash receipts processed	4500	4500	4500	4500	4500
Purchase Orders processed	N/A	N/A	N/A	N/A	N/A



**NOTES:**

6530: Annual Audit  
Sales Tax Reports/Audit  
CAFR Statistics & Debt Statement  
Fire Benefit Administration  
Chandler Investment Fees  
Union Bank Analysis Fees  
PERS GASB 68 Report  
GASB 68 Audit  
OPED Actuarial Report  
Actuarial Valuation

6531: Pentamation Licenses and Support  
The cost also reflects department expenditures for computer costs associated with the accounting system.

6570: Property tax administration  
Sales tax administration  
HDL CAFR Report package  
Budget/CAFR awards program

# General Government

## CITY OF SOLANA BEACH

Estimated Expenditures

5300 - Finance

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5300	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	175,438	184,518	249,449	268,500	268,500	277,050	289,085
61020 Part Time & Temporary Salaries	37,642	27,856	-	-	83,115	-	-
61030 Overtime	1,935	924	4,225	1,200	1,200	2,000	2,000
61040 Special Pay	-	-	-	-	-	2,625	-
61050 Temporary Non-Payroll	-	-	4,181	-	-	-	-
62050 Retirement	15,858	16,360	19,829	23,400	23,400	22,235	23,050
62070 Retirement-UAL	187,953	224,167	270,913	308,400	308,400	349,240	387,640
62100 Medicare	3,107	3,304	3,824	3,900	5,550	4,915	5,095
62110 Social Security	-	-	-	-	5,235	-	-
62200 Flex Credit Benefit	33,996	48,727	53,471	53,800	53,800	57,320	60,190
62440 LT Disability Insurance	997	1,109	1,414	1,400	1,400	1,410	1,470
62450 Life Insurance	451	483	637	900	900	900	940
62550 2% Deferred Comp 457	-	-	-	-	-	5,155	5,360
62800 Auto Allowance	-	-	1,459	1,200	1,200	1,225	1,225
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>457,376</b>	<b>507,447</b>	<b>609,402</b>	<b>662,700</b>	<b>752,700</b>	<b>724,075</b>	<b>776,055</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	350	728	26	-	-	2,200	4,300
63200 Training	784	1,128	1,411	-	-	1,600	1,600
63300 Membership and Dues	480	420	300	600	600	300	300
64180 Books, Subscriptions, and Printing	18	387	-	400	400	4,000	4,000
64190 Minor Equipment	-	161	751	-	-	2,450	-
64200 Departmental Special Supplies	2,472	5,350	3,023	3,000	3,000	3,650	3,650
65220 Advertising	116	1,072	1,736	900	900	1,300	1,300
65290 Mileage	-	24	-	-	-	100	100
65300 Professional Services	151,474	83,592	83,695	80,700	80,700	103,450	87,100
65310 Maint. & Operation of Equipment	33,732	35,418	29,141	109,200	109,200	94,500	82,500
65700 Other Charges	123,205	127,533	120,670	130,900	130,900	125,000	129,350
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>312,631</b>	<b>255,813</b>	<b>240,753</b>	<b>325,700</b>	<b>325,700</b>	<b>338,550</b>	<b>314,200</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	9,400	4,500	9,200	2,800	2,800	6,900	7,500
69200 Workers' Comp Charges	7,400	5,500	8,300	10,800	10,800	8,000	8,500
69300 Asset Replacement Charges	10,900	10,900	10,900	37,900	37,900	5,000	5,000
69400 PERS Side Fund Charges	176,858	-	-	-	-	-	-
69600 PARS OPEB Charges	85,039	280,082	321,600	335,600	335,600	273,425	276,850
69650 PARS Pension Charges	314,961	540,000	250,000	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>604,558</b>	<b>840,982</b>	<b>600,000</b>	<b>387,100</b>	<b>387,100</b>	<b>293,325</b>	<b>297,850</b>
<b>TOTAL FINANCE</b>	<b>1,374,565</b>	<b>1,604,242</b>	<b>1,450,156</b>	<b>1,375,500</b>	<b>1,465,500</b>	<b>1,355,950</b>	<b>1,388,105</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>SUPPORT SERVICES</b>	<b>5350</b>	<b>001-5000-5350</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	<b>Total</b>	-	-	-	-	-	-	-	-

**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)

# General Government

## CITY OF SOLANA BEACH

Estimated Expenditures

## 5350 - Support Services

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5350	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64160 Office Supplies	3,734	7,222	3,770	5,000	5,000	3,500	5,000
64180 Books, Subscriptions & Printing	6,643	8,315	4,840	6,500	6,500	6,050	8,500
64190 Minor Equipment	1,984	1,058	75	1,500	1,500	3,000	3,000
64200 Departmental Special Supplies	3,646	7,199	1,132	2,000	2,000	4,520	4,520
65250 Rents and Leases	11,690	11,688	11,002	17,800	17,800	18,060	18,060
65300 Professional Services	4,079	4,169	4,111	9,000	9,000	4,500	4,500
65310 Maint. & Operation of Equipment	-	-	-	700	700	700	700
65700 Other Charges	-	-	-	100	100	100	100
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>31,777</b>	<b>39,650</b>	<b>24,930</b>	<b>42,600</b>	<b>42,600</b>	<b>40,430</b>	<b>44,380</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>31,777</b>	<b>39,650</b>	<b>24,930</b>	<b>42,600</b>	<b>42,600</b>	<b>40,430</b>	<b>44,380</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>HUMAN RESOURCES</b>	<b>5400</b>	<b>001-5000-5400</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.15	24,200	0.15	24,200	0.15	26,635	0.15	27,434
M4	HR Director	0.60	74,800	0.60	91,090	0.85	113,390	0.85	116,792
M1	Executive Assistant	0.20	14,600	0.20	14,600	0.20	15,285	0.20	15,744
	Management Compensation		50,000		-		60,000		60,000
	Overtime		500		500		2,000		2,000
	Total Salaries		164,100		130,390		217,310		221,970
	Total Benefits		36,000		35,285		54,175		57,035
	Health Insurance Retirees		-		-		-		-
	Unemployment Insurance		-		20,000		20,000		20,000
	Rideshare Program		8,000		8,000		4,000		4,000
	<b>Total</b>	<b>0.95</b>	<b>208,100</b>	<b>0.95</b>	<b>193,675</b>	<b>1.20</b>	<b>295,485</b>	<b>1.20</b>	<b>303,005</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
New employees hired	27*	13*	50*	55*	55*
Average to complete recruitment (days)	42 days	42 days	42 days	42 days	42 days
Separations/Terminations	15**	12**	12**	15**	15**
MOUs negotiated	0	0	2	1	0
In-service training programs offered	2	1	3***	2	2
Employee (avg) participants per in-service training	45	13	79****	50	80

\* Includes temporary/seasonal employees  
 \*\* Includes retirements, resignations, temporary/seasonal  
 \*\*\* Includes retirements, resignations, 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), CalPERA  
 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





# General Government

## CITY OF SOLANA BEACH

Estimated Expenditures

## 5400 - Human Resources

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5000-5400	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	34,033	35,862	40,375	39,500	83,777	215,310	219,970
61020 Part Time & Temporary Salaries	69,496	71,386	75,097	74,800	46,113	-	-
61030 Overtime	3,210	2,447	2,437	500	500	2,000	2,000
62050 Retirement	9,102	9,947	11,555	12,400	14,170	23,560	24,065
62100 Medicare	-	-	190	-	-	-	-
62110 Social Security	1,584	1,570	1,759	1,700	1,925	3,450	3,530
62200 Flex Credit Benefit	16,100	14,744	15,481	15,500	17,550	20,535	21,560
62440 LT Disability Insurance	598	603	618	600	685	775	800
62450 Life Insurance	261	271	291	400	455	495	510
62550 2% Deferred Comp 457	-	-	-	-	-	2,300	3,510
62600 Unemployment Insurance	2,226	7,627	5,516	20,000	20,000	20,000	20,000
62700 Retirees Health Insurance	159,621	-	-	-	-	-	-
62800 Auto Allowance	460	449	3,401	500	500	3,060	3,060
62950 Rideshare Program	3,086	594	1,583	8,000	8,000	4,000	4,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>299,776</b>	<b>145,501</b>	<b>158,303</b>	<b>173,900</b>	<b>193,675</b>	<b>295,485</b>	<b>303,005</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	1,925	1,727	275	-	-	3,000	3,000
63200 Training	70	1,770	1,555	-	-	2,000	2,500
63300 Membership and Dues	758	705	705	1,500	1,500	1,500	1,500
63410 Tuition Reimbursement	7,867	14,030	9,558	7,000	7,000	10,000	10,000
63500 Pre-Employment	12,401	12,563	6,657	8,500	8,500	12,000	12,500
63510 Recruitment	5,422	6,907	10,214	17,700	17,700	18,750	19,500
64180 Books, Subscriptions & Printing	706	305	332	1,000	1,000	1,350	1,350
64190 Minor Equipment	238	-	-	800	800	800	800
64200 Special Department Supplies	768	654	47	500	500	600	700
65220 Advertising	640	-	-	400	400	500	600
65290 Mileage	-	-	17	-	-	-	-
65300 Professional Services	5,328	5,321	11,170	12,300	12,300	29,150	30,400
65380 Special Events	3,602	6,402	7,017	2,000	2,000	8,500	9,000
65700 Other Charges	2,833	6,900	3,502	5,500	5,500	5,500	6,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>42,560</b>	<b>57,285</b>	<b>51,049</b>	<b>57,200</b>	<b>57,200</b>	<b>93,650</b>	<b>98,350</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	5,900	2,900	5,600	1,200	1,200	5,100	5,500
69200 Workers' Comp Charges	4,600	3,500	5,100	4,600	4,600	5,900	6,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>10,500</b>	<b>6,400</b>	<b>10,700</b>	<b>5,800</b>	<b>5,800</b>	<b>11,000</b>	<b>11,700</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>352,836</b>	<b>209,186</b>	<b>220,052</b>	<b>236,900</b>	<b>256,675</b>	<b>400,135</b>	<b>413,055</b>

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

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

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023			
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget		
M4	Info Tech Manager	1.00	114,400	1.00	99,800	1.00	104,814	1.00	107,958		
	PT Help Desk				9,235		0.50		29,961	0.50	30,861
	Total Salaries		114,400		109,035		134,775		138,819		
	Total Benefits		28,100		27,865		33,873		34,891		
<b>Total</b>		<b>1.00</b>	<b>142,500</b>	<b>1.00</b>	<b>136,900</b>	<b>1.50</b>	<b>168,648</b>	<b>1.50</b>	<b>173,710</b>		

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
PC's supported	70	70	70	70	70
Physical servers supported	6	6	6	6	6
Virtual servers supported	19	19	19	19	19
Printers supported	29	29	29	29	29
Telephones supported	75	75	75	75	75
Voice-mail boxes supported	90	90	90	90	90
Email boxes supported	15	15	15	15	15

**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

# General Government

## CITY OF SOLANA BEACH

## 5450 - Information Technology

Estimated Expenditures

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>100-5000-5450</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	109,105	93,093	89,343	99,800	99,800	104,815	107,955
61020 Part Time & Temporary Salaries	-	-	-	-	9,235	29,960	30,860
61030 Overtime	1,780	429	-	-	-	-	-
62050 Retirement	9,946	7,993	6,290	8,600	8,600	8,900	9,225
62100 Medicare	1,566	1,325	1,452	1,400	1,575	2,200	2,275
62110 Social Security	-	-	-	-	590	1,860	1,915
62200 Flex Credit Benefit	14,781	12,287	13,580	16,300	16,300	17,110	17,965
62440 LT Disability Insurance	548	397	473	500	500	530	550
62450 Life Insurance	276	206	219	300	300	340	350
62550 2% Deferred Comp 457	-	-	-	-	-	2,930	2,615
62800 Auto Allowance	-	-	2,589	-	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>138,002</b>	<b>115,730</b>	<b>113,947</b>	<b>126,900</b>	<b>136,900</b>	<b>168,645</b>	<b>173,710</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	-	-	-	-	-	2,500	2,500
63200 Training	4,790	65	465	-	-	2,500	2,500
63300 Membership and Dues	160	130	370	300	300	300	300
64190 Minor Equipment	4,995	4,688	3,409	9,500	9,500	10,500	10,500
64200 Departmental Special Supplies	2,085	1,473	3,002	10,900	10,900	10,000	12,000
65230 Communications	39,097	41,226	51,421	59,900	59,900	64,900	64,900
65250 Rents/Leases	1,429	1,643	2,219	300	300	2,500	2,500
65300 Professional Services	20,278	23,437	26,835	26,400	26,400	44,700	47,700
65310 Maint. & Operation of Equipment	27,274	25,771	18,388	29,400	29,400	31,300	30,100
65350 Community Television Production	47,883	52,148	44,385	50,200	50,200	57,700	57,700
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>147,991</b>	<b>150,582</b>	<b>150,494</b>	<b>186,900</b>	<b>186,900</b>	<b>226,900</b>	<b>230,700</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	4,200	2,200	3,900	1,100	1,100	3,400	3,600
69200 Workers' Comp Charges	3,300	2,700	3,500	4,000	4,000	3,900	4,100
69300 Asset Replacement Charges	105,000	105,000	105,000	105,000	105,000	10,000	5,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>112,500</b>	<b>109,900</b>	<b>112,400</b>	<b>110,100</b>	<b>110,100</b>	<b>17,300</b>	<b>12,700</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>398,493</b>	<b>376,212</b>	<b>376,841</b>	<b>423,900</b>	<b>433,900</b>	<b>412,845</b>	<b>417,110</b>

# **COMMUNITY DEVELOPMENT**



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2021-2022	2022-2023
					1,466,920	1,527,410
<b>COMMUNITY DEVELOPMENT</b>	General Fund				53,100	53,100
	Coastal Business/Visitors				1,520,020	1,580,510
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 PROPOSED	2022-2023 PROPOSED
TOTAL REGULAR POSITIONS	5.80	6.00	7.00	7.00	6.00	5.00
SALARIES & FRINGE BENEFITS	784,366	830,949	886,500	731,241	929,320	970,610
MATERIAL, SUPPLIES & SERVICES	653,751	719,507	533,350	440,533	543,000	543,500
CAPITAL, DEBT SVC & CHARGES	63,900	80,600	71,500	68,400	47,700	66,400
<b>TOTAL BUDGET</b>	<b>1,502,017</b>	<b>1,631,056</b>	<b>1,491,350</b>	<b>1,240,174</b>	<b>1,520,020</b>	<b>1,580,510</b>

**Mission Statement:**

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

**Department Overview:**

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

**Structure & Services:**

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

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

The **Code Compliance Division** works with the residents and business owners to maintain the appearance and safety of the community and protect the quality of life through the diligent application of our City ordinances and land use regulations. Our officers are dedicated to work in partnership with

## COMMUNITY DEVELOPMENT (continued)

all and to be responsive and solution-oriented. The City strives to promote and protect the welfare of the community to keep Solana Beach a safe, healthy and desirable place to live and work.

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

### **Goals:**

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

- General Plan Implementation (including Local Implementation Plan)
- Implementation of the City's Climate Action Plan
- Update the City's Housing and Safety Element of the General Plan
- Update the City's Accessory Dwelling Unit Ordinance provisions
- 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
- Mixed Use Affordable Housing Projects
- Update View Assessment Toolkit and Guidelines
- Create Development Review Toolkit and Guidelines
- Update and maintain City's geographic information system
- Coordination of Adopted Specific Plan Standards with the Highway 101 Streetscape Projects and planning for public parking facilities at the NCTD train station
- Review and recommendation of business district parking practices and standards

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

DEPARTMENT <b>COMMUNITY DEVELOPMENT</b>	DEPT. NO. <b>5550</b>	BUDGET UNIT <b>001-5500-5550</b>
--	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Community Dev. Director	1.00	149,000	1.00	151,780	1.00	159,319	1.00	164,100
M3	Principal Planner	1.00	105,800	1.00	107,680	1.00	111,039	1.00	114,370
M3	Senior Planner	1.00	83,900	1.00	85,380	1.00	96,931	1.00	99,839
MIS103B	Assistant Planner	1.00	74,600	1.00	75,880	1.00	76,756	1.00	81,386
MIS85	Junior Planner	1.00	61,500	1.00	62,480	1.00	60,955	1.00	64,300
MIS86	Administrative Assistant III	1.00	62,000	1.00	-	-	-	-	-
	Overtime		1,800		7,800		2,000		2,000
	Total Salaries		538,600		491,000		507,000		525,995
	Total Benefits		156,700		137,000		152,440		159,120
	<b>Total</b>	<b>6.00</b>	<b>695,300</b>	<b>6.00</b>	<b>628,000</b>	<b>5.00</b>	<b>659,440</b>	<b>5.00</b>	<b>685,115</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Structure development permit applications	7	22	25	23	23
All discretionary review project applications	30	33	30	32	32
Business Certificates					
- New	425				
- Renewals	2,000				



<b>NOTES:</b>
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



# Community Development

**CITY OF SOLANA BEACH**

Estimated Expenditures

**5550 - Planning**

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-5500-5550	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	456,674	494,644	521,879	483,200	483,200	502,000	523,995
61030 Overtime	3,096	2,925	4,830	1,800	7,800	2,000	2,000
61040 Special Pay	24,634	-	-	-	-	3,000	-
62050 Retirement	32,950	38,506	41,128	41,300	41,300	42,470	44,075
62100 Medicare	7,026	6,972	7,268	7,000	7,000	8,590	8,930
62200 Flex Credit Benefit	80,802	90,632	90,986	81,500	81,500	85,555	89,830
62440 LT Disability Insurance	2,448	2,651	2,643	2,500	2,500	2,545	2,655
62450 Life Insurance	1,126	1,256	1,283	1,600	1,600	1,625	1,695
62550 2% Deferred Comp 457	-	-	-	-	-	8,595	8,875
62800 Auto Allowance	1,819	2,515	2,448	3,100	3,100	3,060	3,060
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>610,577</b>	<b>640,101</b>	<b>672,465</b>	<b>622,000</b>	<b>628,000</b>	<b>659,440</b>	<b>685,115</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	2,284	1,076	298	-	-	1,500	1,500
63200 Training	2,034	915	2,250	-	-	2,000	2,000
63300 Membership and Dues	604	1,376	788	2,000	2,000	2,000	2,000
64180 Books, Subscriptions and Printing	2,896	1,445	1,574	2,000	2,000	2,000	2,000
64190 Minor Equipment	-	129	1,274	-	-	-	-
64200 Departmental Special Supplies	2,404	2,913	2,166	3,000	3,000	2,500	2,500
65220 Advertising	6,621	9,240	13,246	6,000	6,000	6,000	6,000
65290 Mileage	131	211	39	300	300	300	300
65300 Professional Services	31,983	10,150	15,560	15,600	15,600	25,000	25,000
65310 Maint. & Operation of Equipment	36,327	41,433	23,316	40,000	40,000	42,000	43,000
65700 Other Charges	50	-	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>85,334</b>	<b>68,889</b>	<b>60,511</b>	<b>68,900</b>	<b>68,900</b>	<b>83,300</b>	<b>84,300</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	18,600	9,900	18,400	5,100	5,100	12,500	13,500
69200 Workers' Comp Charges	14,700	12,100	17,400	20,300	20,300	15,100	16,200
69300 Asset Replacement Charges	29,600	29,600	29,600	29,600	29,600	5,000	5,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>62,900</b>	<b>51,600</b>	<b>65,400</b>	<b>55,000</b>	<b>55,000</b>	<b>32,600</b>	<b>34,700</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>758,810</b>	<b>760,590</b>	<b>798,376</b>	<b>745,900</b>	<b>751,900</b>	<b>775,340</b>	<b>804,115</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>BUILDING SERVICES</b>	<b>5560</b>	<b>001-5500-5560</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
MIS85	Permit Technician			1.00	\$ 61,500	1.00	60,754	1.00	64,085
	Overtime		-		-		1,000		1,000
	Total Salaries		-		61,500		61,754		65,085
	Total Benefits				22,500		\$ 24,335		\$ 26,030
		-	-	1.00	84,000	1.00	86,089	1.00	91,115

**NOTES:**

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



# Community Development

**CITY OF SOLANA BEACH**

Estimated Expenditures

**5560 - Building Services**

FY 2021-22 & FY 2022-23

<b>BUDGET UNIT</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>100-5500-5560</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	-	-	-	61,500	61,500	59,255	64,085
61030 Overtime	-	-	-	-	-	1,000	1,000
61040 Special Pay	-	-	-	-	-	1,500	-
62050 Retirement	-	-	-	4,800	4,800	4,645	4,900
62100 Medicare	-	-	-	900	900	895	1,205
62200 Flex Credit Benefit	-	-	-	16,300	16,300	17,110	17,965
62440 LT Disability Insurance	-	-	-	300	300	305	330
62450 Life Insurance	-	-	-	200	200	195	350
62550 Deferred Compensation	-	-	-	-	-	1,185	1,280
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,000</b>	<b>84,000</b>	<b>86,090</b>	<b>91,115</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63200 Training	-	-	-	-	-	800	800
63300 Membership and Dues	-	-	-	300	300	300	300
64180 Books, Subscriptions, and Printing	-	999	-	2,000	2,000	-	2,000
64200 Departmental Special Supplies	2,224	1,936	891	1,800	1,800	4,000	1,500
65300 Professional Services	408,485	382,961	592,957	192,700	342,700	350,000	350,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>410,708</b>	<b>385,896</b>	<b>593,849</b>	<b>196,800</b>	<b>346,800</b>	<b>355,100</b>	<b>354,600</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	-	-	-	600	600	1,500	2,100
69200 Workers' Comp Charges	-	-	-	2,500	2,500	1,700	1,900
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,100</b>	<b>3,100</b>	<b>3,200</b>	<b>4,000</b>
<b>TOTAL BUILDING SERVICES</b>	<b>410,708</b>	<b>385,896</b>	<b>593,849</b>	<b>283,900</b>	<b>433,900</b>	<b>444,390</b>	<b>449,715</b>

## Codes and Parking Enforcement

### **Mission Statement:**

The Code Compliance and Parking Enforcement Division works with the residents and business owners to maintain the appearance and safety of the community and protect the quality of life through the diligent application of our City ordinances and land use regulations. Our officers are dedicated to 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 Community Development Director, the Code Compliance and Parking Enforcement Department consists of two full-time Code Compliance Officers. The department monitors activities related to compliance with the City's municipal code, parking laws, short-term vacation rentals, storm water and other pertinent City regulations.

Ongoing responsibilities include:

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

### **Goals:**

- Respond to written complaints within 48 hours
- Respond to telephone messages within 48 hours
- Educate through service

Page Intentionally left Blank

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>CODE &amp; PARKING ENFORCEMENT</b>	<b>5590</b>	<b>001-5500-5590</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
MIS106A	Sr. Code Compliance Officer	0.80	56,000	0.80	60,400	0.80	62,020	0.80	65,777
MIS94	Code Compliance Officer	1.00	62,100	1.00	67,600	1.00	70,445	1.00	74,563
	Overtime		2,100		2,100		2,100		2,100
	Total Salaries		120,200		130,100		134,565		142,440
	Total Benefits		34,900		44,400		49,225		51,940
	<b>Total</b>	<b>1.80</b>	<b>155,100</b>	<b>1.80</b>	<b>174,500</b>	<b>1.80</b>	<b>183,790</b>	<b>1.80</b>	<b>194,380</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Cases opened	303	282	298	300	300
Cases closed	279	260	290	275	275
Inspections	909	840	870	875	875
Permits Issued	340	342	335	340	340
Administrative Citations	16	9	0	5	5
Parking Citations	2859	1,367	1,000	2,000	2,000
Parking Citations Dismissed	19	12	10	10	10



<b>NOTES:</b>	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
---------------	---

# Community Development

CITY OF SOLANA BEACH

5590 - Code & Parking Enforcement

Estimated Expenditures

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>100-5500-5590</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	45,533	100,194	117,343	128,000	128,000	129,765	140,340
61020 Part Time & Temporary Salaries	28,840	8,262	-	-	-	-	-
61030 Overtime	1,854	789	843	2,100	2,100	2,100	2,100
61040 Special Pay	-	-	-	-	-	2,700	-
62050 Retirement	3,009	6,746	8,267	12,100	12,100	12,330	13,070
62100 Medicare	1,140	1,543	1,659	1,900	1,900	2,400	2,535
62110 Social Security	1,788	512	-	-	-	-	-
62200 Flex Credit Benefit	11,825	25,350	29,333	29,300	29,300	30,800	32,340
62440 LT Disability Insurance	274	619	748	700	700	670	725
62450 Life Insurance	116	249	292	400	400	430	465
62550 Deferred Compensation	-	-	-	-	-	2,595	2,805
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>94,377</b>	<b>144,265</b>	<b>158,484</b>	<b>174,500</b>	<b>174,500</b>	<b>183,790</b>	<b>194,380</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	-	-	-	-	-	1,000	1,000
63200 Training	1,570	-	-	-	-	1,000	1,000
63300 Membership and Dues	-	-	-	-	-	-	-
63400 Clothing and Personal Expenses	609	387	391	400	400	400	400
64160 Office Supplies	194	725	165	300	300	300	300
64170 Postage	-	35	86	100	100	100	100
64180 Books, Subscriptions & Printing	4,533	2,995	383	2,200	2,200	2,200	2,200
64190 Minor Equipment	-	1,206	147	200	200	200	200
64200 Departmental Special Supplies	-	81	97	200	200	200	200
64270 Vehicle Operating Supplies	3,369	3,722	2,606	3,000	3,000	3,000	3,000
64280 Vehicle Maintenance	113	1,538	377	700	700	1,500	1,500
65230 Communications	465	1,142	1,746	1,800	1,800	1,800	1,800
65300 Professional Services	16,803	17,479	8,703	12,500	12,500	12,500	12,500
65310 Maint. & Operation of Equipment	-	-	-	-	-	-	-
65700 Other Charges	43,890	39,750	18,782	27,300	27,300	27,300	27,300
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>71,548</b>	<b>69,060</b>	<b>33,483</b>	<b>48,700</b>	<b>48,700</b>	<b>51,500</b>	<b>51,500</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	4,800	2,500	4,400	1,400	1,400	3,200	3,600
69200 Workers' Comp Charges	3,700	3,000	4,000	5,200	5,200	3,700	4,100
69300 Asset Replacement Charges	6,800	6,800	6,800	6,800	6,800	5,000	20,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>15,300</b>	<b>12,300</b>	<b>15,200</b>	<b>13,400</b>	<b>13,400</b>	<b>11,900</b>	<b>27,700</b>
<b>TOTAL CODE &amp; PARKING ENFORCEMENT</b>	<b>181,225</b>	<b>225,625</b>	<b>207,167</b>	<b>236,600</b>	<b>236,600</b>	<b>247,190</b>	<b>273,580</b>

# **PUBLIC SAFETY**





**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION <b>PUBLIC SAFETY</b>	FUND DISTRIBUTION				2021-2022	2022-2023
					11,235,030	11,656,085
	General Fund				11,235,030	11,656,085
	Fire Mitigation Fees				6,000	6,000
	Camp Programs				429,565	455,230
	COPS				150,000	150,000
					<u>11,820,595</u>	<u>12,267,315</u>
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 PROPOSED	2022-2023 PROPOSED
TOTAL REGULAR POSITIONS	36.41	36.41	35.69	35.69	35.64	35.64
SALARIES & FRINGE BENEFITS	4,567,079	4,912,062	5,142,700	4,523,153	5,566,120	5,807,820
MATERIAL, SUPPLIES & SERVICES	5,102,794	5,227,886	5,615,900	5,586,475	5,884,255	6,078,205
CAPITAL, DEBT SVC & CHARGES	493,458	646,178	652,000	648,300	370,220	381,290
<b>TOTAL BUDGET</b>	<b>10,163,331</b>	<b>10,786,126</b>	<b>11,410,600</b>	<b>10,757,928</b>	<b>11,820,595</b>	<b>12,267,315</b>

**Department Overview:**

Public Safety is divided into the following departments:

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

**Structure & Services**

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

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

Page Intentionally left Blank

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>LAW ENFORCEMENT</b>	<b>6110</b>	<b>001-6000-6110</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

<b>COMMENTARY:</b>			
<p>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:</p>			
		FY 21/22	FY 22/23
Law Enforcement	98%	\$ 4,687,505	\$ 4,881,005
COPS	2%	150,000	150,000
		<u>\$ 4,837,505</u>	<u>\$ 5,031,005</u>

# Public Safety

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6110 - Law Enforcement

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6000-6110	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	3,854,756	4,087,358	4,322,787	4,495,600	4,495,600	4,687,505	4,881,005
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>3,854,756</b>	<b>4,087,358</b>	<b>4,322,787</b>	<b>4,495,600</b>	<b>4,495,600</b>	<b>4,687,505</b>	<b>4,881,005</b>
<b>TOTAL LAW ENFORCEMENT</b>	<b>3,854,756</b>	<b>4,087,358</b>	<b>4,322,787</b>	<b>4,495,600</b>	<b>4,495,600</b>	<b>4,687,505</b>	<b>4,881,005</b>

# Fire Department

## **Mission Statement:**

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

## **Structure & Services**

Management of the Fire Department is being provided through a Management Services Agreement that consists of a Fire Chief, Deputy Chief, four Battalion Chiefs (one Administrative Battalion Chief and three Shift Battalion Chiefs) and a Fire Marshal. Under Direction of the Fire Chief, the Deputy Chief is responsible for overseeing day-to-day operations of the Fire Department and the Battalion Chiefs are responsible for emergency response and emergency management services as well as mid-level management/supervisory responsibilities over the Fire Captains, facilities management and the training and professional development of all Fire Department personnel. The Fire Marshal is responsible for overseeing, assigning and tracking fire prevention inspection program, hydrant maintenance program and fire code enforcement and interpretation. The Fire Department operates with a three shift work schedule to provide 24 hour a day, 7 days a week service from one station. The station houses one fire engine company and one truck company. Each shift consists of two Fire Captains, two Fire Engineers and two Firefighter Paramedics working a 24 hour shift. Each shift is responsible for emergency response, training, fire prevention 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-47 and C-48 and the budget for Fire Mitigation funds, which helps support the capital acquisitions for the department, is located at C-117.

## **Goals:**

- Review, track, and update response time goals for the City.
- Review building plans in less than 10 days
- Conduct annual fire prevention inspections on 100% of City businesses
- Provide annual maintenance to all fire hydrants
- Conduct annual testing and inventory of fire hose
- Create and maintain pre-fire plans for high hazard occupancies and wildland/urban interface.
- Combine fleet maintenance operations with the other management services partners.
- Conduct a minimum of 4,000 hours training
- Continue inspections in the Wildland Urban Interface
- Continue to develop efficiencies within the Cooperative Management Structure
- Continue to increase membership in CERT
- Identify and actively pursue grant funding opportunities while continuing to seek out and identify cost recovery opportunities for the department

Page Intentionally left Blank

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>FIRE</b>	<b>6120</b>	<b>001-6000-6120</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M7	Deputy Fire Chief	1.00	148,200	1.00	164,600	1.00	246,989	1.00	254,400
5109	Fire Captain II	3.00	335,000	3.00	338,390	3.00	348,594	3.00	355,566
5099	Fire Captain I (fully qualified)	3.00	328,500	3.00	331,797	3.00	336,223	3.00	348,557
5091-A	Fire Engineer	-	-	-	-	-	-	-	-
5100	Fire Engineer+Paramedic	6.00	594,700	6.00	600,636	6.00	615,360	6.00	631,094
5091	Firefighter + Paramedic	6.00	549,800	6.00	555,318	6.00	548,360	6.00	569,268
MIS109	Fire Prevention Specialist	1.00	76,200	1.00	78,042	1.00	79,270	1.00	84,112
MIS86	Administrative Asst III	0.20	12,400	0.20	12,417	0.20	13,564	0.20	13,833
	Overtime		500,000		505,000		624,240		636,725
	EMT Re-Certification Pay		6,000		6,000		6,000		6,000
	Holiday Pay		79,800		74,500		85,370		85,370
	Total Salaries		2,630,600		2,666,700		2,903,970		2,984,925
	Total Benefits		1,305,200		1,410,700		1,539,805		1,646,450
	<b>Total</b>	<b>20.20</b>	<b>3,935,800</b>	<b>20.20</b>	<b>4,077,400</b>	<b>20.20</b>	<b>4,443,775</b>	<b>20.20</b>	<b>4,631,375</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Emergency responses					
Training hours					
Fire plan checks					
Response type %:					
Fire					
Medical					
Other emergencies					



NOTES:	FY 21/22	FY 22/23
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	350,000	350,000
NCDJPA Dispatch Services	95,000	98,000
NCDJPA Annual Maintenance	1,700	1,700
Standards of Coverage Analysis	-	-
Other (Telestaff, Proj. Heartbeat, Lynx)	4,000	4,000
	<u>450,700</u>	<u>453,700</u>
6531: Maintenance, repair of equipment other than vehicles, including annual ladder stress tests, emergency phones and NCDJPA Video Conferencing		
6532: Palomar College Training	4,100	4,100
North Zone Hiring Consortium	3,000	3,000
Trauma Intervention Program	2,100	2,100
	<u>9,200</u>	<u>9,200</u>



# Public Safety

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6120 - Fire Department


FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6000-6120	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	1,830,767	1,840,603	1,988,407	2,081,200	2,081,200	2,186,560	2,256,830
61020 Part Time & Temporary Salaries	20,148	9,675	7,468	-	-	-	-
61030 Overtime	487,161	626,120	593,221	505,000	505,000	624,240	636,725
61040 Special Pay	80,057	80,174	78,491	80,500	80,500	93,170	91,370
62050 Retirement	290,772	295,731	329,103	375,600	375,600	373,160	383,440
62070 Retirement-UAL	342,960	433,074	535,739	609,200	609,200	687,875	762,230
62100 Medicare	31,319	33,299	33,629	38,700	38,700	47,585	49,035
62110 Social Security	-	469	1	-	-	-	-
62200 Flex Credit Benefit	287,488	302,785	308,442	340,000	340,000	377,845	396,735
62440 LT Disability Insurance	61	182	481	500	500	470	505
62450 Life Insurance	4,634	4,643	4,954	6,900	6,900	7,205	7,435
62480 RHSA % Benefit	35,369	35,075	36,828	39,800	39,800	41,845	43,110
62550 2% Deferred Comp 457	-	-	-	-	-	3,820	3,960
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>3,410,736</b>	<b>3,661,828</b>	<b>3,916,764</b>	<b>4,077,400</b>	<b>4,077,400</b>	<b>4,443,775</b>	<b>4,631,375</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	-	38	237	-	-	2,900	2,900
63200 Training	9,729	13,392	12,795	7,500	7,500	17,300	17,300
63300 Membership and Dues	195	356	366	600	600	600	900
63400 Clothing and Personal Expenses	14,647	19,432	29,635	31,800	31,800	37,000	37,000
64130 Fire Prevention Program	1,253	2,652	1,274	5,300	5,300	6,300	5,900
64160 Office Supplies	690	615	547	1,200	1,200	1,200	1,200
64190 Minor Equipment	860	3,418	7,419	5,000	5,000	21,000	9,000
64200 Departmental Special Supplies	7,247	8,314	12,363	9,100	9,100	10,000	10,000
64210 Small Tools	665	957	206	1,500	1,500	1,500	1,500
64270 Vehicle Operating Supplies	17,894	18,813	21,070	23,600	23,600	23,600	23,600
64280 Vehicle Maintenance	42,256	84,288	85,667	80,500	80,500	81,700	81,700
65230 Communications	10,115	13,216	18,223	23,400	23,400	22,900	22,900
65260 Maint. of Buildings & Grounds	55	1,375	1,587	2,000	2,000	2,000	2,000
65270 Utilities - Water	3,111	3,057	3,259	4,000	4,000	4,000	4,000
65290 Mileage	-	-	-	-	-	-	-
65300 Professional Services	465,875	433,958	425,343	444,500	444,500	450,700	453,700
65310 Maint. & Operation of Equipment	9,479	15,075	10,542	13,600	13,600	17,800	17,800
65320 Contribution to Other Agencies	8,379	7,622	6,910	9,200	9,200	9,200	9,200
65700 Other Expense	-	484	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>592,447</b>	<b>627,063</b>	<b>637,442</b>	<b>662,800</b>	<b>662,800</b>	<b>709,700</b>	<b>700,600</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	94,100	47,900	90,300	28,600	28,600	54,800	58,700
69200 Workers' Comp Charges	203,900	170,700	263,200	351,100	351,100	224,300	246,100
69300 Asset Replacement Charges	169,500	169,500	169,500	169,500	169,500	20,000	5,000
69400 PERS Side Fund Charges	416,278	-	-	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>883,778</b>	<b>388,100</b>	<b>523,000</b>	<b>549,200</b>	<b>549,200</b>	<b>299,100</b>	<b>309,800</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>4,886,960</b>	<b>4,676,991</b>	<b>5,077,206</b>	<b>5,289,400</b>	<b>5,289,400</b>	<b>5,452,575</b>	<b>5,641,775</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>ANIMAL CONTROL</b>	<b>6130</b>	<b>001-6000-6130</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
	Overtime		-		-		-		-
	Total Salaries		-		-		-		-
	Total Benefits		-		-		-		-
	<b>Total</b>	-	-	-	-	-	-	-	-

<b>NOTES:</b>		FY 21/22	FY 22/23
6530: Animal control services contractor:			
Humane Society		90,500	93,000
Removal of dead animals		2,000	2,000
		<u>92,500</u>	<u>95,000</u>
			

# Public Safety

## 6130 - Animal Control

FY 2021-22 & FY 2022-23

### CITY OF SOLANA BEACH

Estimated Expenditures

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6000-6130	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	108,826	84,922	85,142	88,600	92,900	92,500	95,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>108,826</b>	<b>84,922</b>	<b>85,142</b>	<b>88,600</b>	<b>92,900</b>	<b>92,500</b>	<b>95,000</b>
<b>TOTAL ANIMAL CONTROL</b>	<b>108,826</b>	<b>84,922</b>	<b>85,142</b>	<b>88,600</b>	<b>92,900</b>	<b>92,500</b>	<b>95,000</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>EMERGENCY PREPAREDNESS</b>	<b>6150</b>	<b>001-6000-6150</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended 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



# Public Safety

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6150 - EMERGENCY PREPAREDNESS

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6000-6150	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64200 Special Department Supplies	-	-	-	-	25,000	-	-
65230 Communications	1,975	1,812	1,976	2,500	2,500	2,500	2,500
65310 Maint. & Operation of Equipment	-	-	-	300	300	300	300
65320 Contribution to Other Agencies	24,055	24,051	25,960	28,500	28,500	28,500	28,500
65700 Other Charges	2,745	800	-	-	-	1,500	1,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>28,775</b>	<b>26,663</b>	<b>27,936</b>	<b>31,300</b>	<b>56,300</b>	<b>32,800</b>	<b>32,800</b>
<b>TOTAL EMERGENCY PREPAREDNESS</b>	<b>28,775</b>	<b>26,663</b>	<b>27,936</b>	<b>31,300</b>	<b>56,300</b>	<b>32,800</b>	<b>32,800</b>

# Marine Safety Department

## **Mission Statement:**

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

## **Structure & Services**

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

Ongoing responsibilities include:

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

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

## **Goals:**

- Maintain our excellent level of safety, service, and professionalism.
- Identify and implement enhancements to Junior Lifeguard Program and Marine Safety department.
- Perform a minimum of 500 hours training including CE's for EMT's.
- Maintain our partnership with San Diego Regional Aquatic Lifesaving Emergency Response Taskforce (SDR ALERT). Fostering relationships with neighboring organizations involved in aquatic rescues, developing procedures and protocols.
- Continue to monitor and enforce the City's beach related municipal codes. (Including Public Health Orders Related to Covid-19)
- Contribute to the planning and development of sand replenishment projects (Army Corp, CAL Trans, and San Elijo dredge).

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

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>MARINE SAFETY</b>	<b>6170</b>	<b>001-6000-6170</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M3	Marine Safety Captain	0.90	92,100	0.90	97,244	0.90	96,730	0.90	99,632
MS119	Marine Safety Lieutenant	0.95	81,900	0.95	84,063	0.95	85,609	0.95	92,124
MS99	Marine Safety Sergeant	1.70	121,300	1.70	167,693	1.70	122,262	1.70	131,456
PTS	Sr. Lifeguard + EMT (P/T)	1.73	83,700	1.73	83,600	1.73	85,841	1.73	88,416
PTS	Lifeguard (P/T)	4.23	159,500	4.23	159,500	4.23	181,479	4.23	186,924
MIS86	Administrative Asst III	0.20	12,400	0.20	12,400	0.20	13,264	0.20	13,833
	Overtime		1,000		1,000		1,000		1,000
	Holiday Pay		17,300		20,500		28,125		23,480
	Total Salaries		569,200		626,000		614,310		636,865
	Total Benefits		187,900		226,800		234,490		249,840
	<b>Total</b>	<b>9.71</b>	<b>757,100</b>	<b>9.71</b>	<b>852,800</b>	<b>9.71</b>	<b>848,800</b>	<b>9.71</b>	<b>886,705</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Rescues					
Medical aids					
Animals					
Public Safety Contact					
Bluff Contacts					



**NOTES:**

6320: CPR and First Aid Recertification Training for Returning Staff, EMT Recertification

6340: Uniforms for seasonal and permanent staff (hats, trunks, swim suits, long sleeve shirts, board shorts, wetsuits and rash guards), sunglasses

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

6525: Biannual heavy equipment rental to move lifeguard towers; water cooler rental

6530: Fire extinguisher service, annual security charge and miscellaneous fees

6531: Maintenance of Personal Watercraft, ATV, SCUBA and rescue boat/skiff  
Misc. maintenance for beach & tower equipment



# Public Safety

## CITY OF SOLANA BEACH

Estimated Expenditures

6170 - Marine Safety

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>100-6000-6170</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	219,733	244,615	308,834	361,400	361,400	317,865	337,045
61020 Part Time & Temporary Salaries	249,499	251,551	263,920	243,100	243,100	267,320	275,340
61030 Overtime	168	(3,698)	420	1,000	1,000	1,000	1,000
61040 Special Pay	21,994	13,637	19,795	20,500	20,500	28,125	23,480
62050 Retirement	46,583	48,553	60,027	65,900	65,900	61,730	64,285
62070 Retirement-UAL	32,063	41,611	41,049	55,300	55,300	71,680	80,230
62100 Medicare	7,307	7,605	8,922	9,100	9,100	9,840	10,210
62110 Social Security	11,943	12,035	14,057	15,100	15,100	16,575	17,070
62200 Flex Credit Benefit	45,944	48,276	64,950	72,900	72,900	64,165	67,375
62440 LT Disability Insurance	1,305	1,420	1,809	1,900	1,900	1,635	1,735
62450 Life Insurance	554	612	790	1,200	1,200	1,045	1,105
62480 RHSA % Benefit	-	-	-	-	-	2,065	2,075
62550 2% Deferred Comp 457	1,014	2,743	2,824	2,900	2,900	2,755	2,755
62850 Uniform Allowance	1,650	2,096	1,846	2,500	2,500	3,000	3,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>639,757</b>	<b>671,056</b>	<b>789,244</b>	<b>852,800</b>	<b>852,800</b>	<b>848,800</b>	<b>886,705</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	841	1,220	168	-	-	1,000	1,000
63200 Training	1,316	1,534	855	5,200	5,200	5,800	4,500
63300 Membership and Dues	90	-	680	300	300	800	300
63400 Clothing and Personal Expenses	3,390	5,452	6,666	5,000	5,000	7,250	7,500
64160 Office Supplies	814	930	942	1,100	1,100	1,100	1,100
64180 Books, Subscriptions & Printing	983	1,805	1,786	3,300	3,300	3,600	3,700
64190 Minor Equipment	4,286	2,853	2,674	3,700	3,700	4,600	4,600
64200 Departmental Special Supplies	2,780	3,381	6,752	4,000	4,000	4,500	4,500
64210 Small Tools	409	62	112	200	200	200	200
64270 Vehicle Operating Supplies	5,159	7,074	8,041	7,800	7,800	7,800	7,800
64280 Vehicle Maintenance	2,356	1,064	3,474	3,700	3,700	4,700	4,700
65220 Advertisement	-	-	-	-	-	-	-
65230 Communications	4,827	3,724	4,874	6,800	6,800	6,800	6,800
65250 Rents and Leases	1,689	1,867	2,056	2,600	2,600	2,900	2,900
65260 Maint. of Buildings & Grounds	202	1,218	598	1,500	1,500	1,500	1,500
65290 Mileage	-	-	-	300	300	300	300
65300 Professional Services	870	1,415	746	5,000	5,000	6,000	6,000
65310 Maint. & Operation of Equipment	2,683	4,250	4,125	3,900	3,900	5,900	5,900
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>32,696</b>	<b>37,852</b>	<b>44,547</b>	<b>54,400</b>	<b>54,400</b>	<b>64,750</b>	<b>63,300</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	20,500	11,000	19,400	6,600	6,600	14,100	15,300
69200 Workers' Comp Charges	45,900	24,100	33,900	40,700	40,700	30,800	29,000
69300 Asset Replacement Charges	43,000	43,000	43,000	43,000	43,000	10,000	10,000
69400 PERS Side Fund Charges	32,914	-	-	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>142,314</b>	<b>78,100</b>	<b>96,300</b>	<b>90,300</b>	<b>90,300</b>	<b>54,900</b>	<b>54,300</b>
<b>TOTAL MARINE SAFETY</b>	<b>814,767</b>	<b>787,008</b>	<b>930,092</b>	<b>997,500</b>	<b>997,500</b>	<b>968,450</b>	<b>1,004,305</b>

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

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

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									
	<b>Total</b>								



SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Bluff failures:					
Major	1	3	1	N/A	N/A
Minor	12	6	1	N/A	N/A
Beach closures	0	43*	0	N/A	N/A

\*due to COVID-19

NOTES:	FY 21/22	FY 22/23
6330: California Coastal Coalition	1,100	1,100
ASBPA (American Shore & Beach Preservation Associations) Government Membership	100	100
	<u>1,200</u>	<u>1,200</u>

# Public Safety

**CITY OF SOLANA BEACH**  
 Estimated Expenditures

**6190 - Shoreline Management**  
 FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6000-6190	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63300 Membership and Dues	-	1,000	1,000	1,100	1,100	1,200	1,200
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	-	1,000	1,000	1,100	1,100	1,200	1,200
<b>TOTAL SHORELINE MANAGEMENT</b>	-	<b>1,000</b>	<b>1,000</b>	<b>1,100</b>	<b>1,100</b>	<b>1,200</b>	<b>1,200</b>

# **PUBLIC WORKS**



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2021-2022	2022-2023
	General Fund				(2,353,110)	(2,412,130)
PUBLIC WORKS	Sanitation				5,008,295	5,118,970
					2,655,185	2,706,840
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 PROPOSED	2022-2023 PROPOSED
TOTAL REGULAR POSITIONS	8.08	8.08	7.98	7.98	8.23	8.23
SALARIES & FRINGE BENEFITS	854,694	908,405	876,900	772,002	1,030,910	1,070,165
MATERIAL, SUPPLIES & SERVICES	1,166,277	1,146,729	1,391,400	1,355,488	1,483,775	1,463,275
CAPITAL, DEBT SVC & CHARGES	269,900	347,600	109,900	259,900	140,500	173,400
TOTAL BUDGET	2,290,871	2,402,734	2,378,200	2,387,390	2,655,185	2,706,840

**Mission Statement:**

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

**Department Overview:**

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

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

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

**Structure & Services**

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

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

**Street Maintenance** is responsible for routine maintenance of streets and public right-of-way which includes managing small street patching projects. I

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.

Page Intentionally left Blank

## PUBLIC WORKS (continued)

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

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

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

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

### Goals:

#### **1. Continue to Provide Engineering Support to Council and Staff**

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

#### **2. Expand and Maintain Environmental Services Program**

- A. Storm Drain and Stevens Creek Cleaning in compliance with regional permit.
- B. Provide environmental comments on: private project plans, building permit projects, construction BMPs in compliance with standards and with Green Building Incentive Program Construction Standards.
- C. Perform Commercial and Industrial inspections for all sites in the City.



## PUBLIC WORKS (continued)

- D. Reduce City's environmental footprint; reduce waste, encourage carpooling, conserve resources, promote sustainable building practices, solar and energy efficient public lighting, HVAC, and continue education and promote proper disposal to increase participation in the Household Hazardous Waste Program.
  - E. Prevent debris and silt from entering storm drains by routinely sweeping residential streets and parking lots.
  - F. Administer Construction & Demolition Waste Management Plan for public and private construction projects.
- 3. Continue Street Maintenance Program and Traffic Safety/Traffic Calming Initiatives.**
- A. Respond to citizen reports of potholes, drainage problems, and signage issues.
  - B. Inspect and maintain street striping markings.
  - C. Review and update Annual Pavement Maintenance Plan and administer street repair and overlay projects.
  - D. Respond to citizen concerns about traffic issues, seek consultation with the citizen Public Safety 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 Functional Condition**
- A. Maintain landscaping, buildings, play equipment, fields, and beach access points.
  - B. Provide routine security patrols during evenings at La Colonia Park. Includes unlocking and locking restrooms at La Colonia Park and Fletcher Cove Park.
  - C. Remove graffiti from public property within 3 days.
- 5. Maintain and Improve Street Lighting**
- A. Conduct quarterly inspections of lighting systems and respond to citizen concerns about street and Coastal Rail Trail lighting and expedite scheduled repairs.
  - B. Continue construction projects identified in Streetlight Masterplan update.
  - C. Prepare annual Engineer's Report for the Street Lighting District.
- 6. Maintain and Continue the Assessment of Sanitation Systems to prevent sewer backup**
- A. Work with contractor to clean 100% and video 20% of sewer lines annually and routinely provides documentation for progress reports.
  - B. Analyze reports and 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.

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

DEPARTMENT <b>ENGINEERING</b>	DEPT. NO. <b>6510</b>	BUDGET UNIT <b>001-6500-6510</b>
----------------------------------	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.40	67,800	0.40	65,422	0.40	72,555	0.40	74,732
M4	Principal Civil Engineer	0.55	68,000	0.55	65,522	0.55	71,362	0.55	73,504
MIS137A	Associate Civil Engineer	0.50	51,700	0.50	48,922	0.50	56,948	0.50	58,658
MIS119A	Assistant Civil Engineer	0.80	69,000	0.80	66,722	0.80	68,112	0.80	71,801
MIS103A	Senior Engineering Technician	-	-	-	-	-	-	-	-
MIS103A	Associate Management Analyst	0.48	35,500	0.48	32,422	0.48	38,188	0.48	39,570
MIS86	Administrative Asst III	-	-	-	-	-	-	-	-
	Overtime		1,000		1,000		1,000		1,000
	Total Salaries		293,000		280,010		308,165		319,265
	Total Benefits		79,300		77,790		91,195		95,045
	<b>Total</b>	<b>2.73</b>	<b>372,300</b>	<b>2.73</b>	<b>357,800</b>	<b>2.73</b>	<b>399,360</b>	<b>2.73</b>	<b>414,310</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Encroachment permits issued	144	189	200	200	200
Marine safety permits issued	0	1	1	1	1
Grading permits issued	22	46	40	45	45
Transportation permits issued	30	12	15	15	15
Capital Project Management:					
Less than \$200,000	4	6	2	6	6
Greater than \$200,000	4	3	2	3	3
Street overlays/slurries (square feet)	644,000	180,000	111,000	40,000	200,000
Improvement & lot adjustment permits	2	8	10	4	4
Sanitation permits issued	17	26	25	25	25



NOTES:
6330: Percentage of memberships in American Public Works Association, American Society of Civil Engineers
6427: Regular supplies for maintenance of engineering vehicles
6530: Service alerts, staff support, surveys & inspections, on call testing, geological services, misc services

# Public Works

## CITY OF SOLANA BEACH

Estimated Expenditures

**6510 - Engineering**

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6500-6510	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	263,220	265,726	286,840	294,600	279,010	305,245	318,265
61030 Overtime	1,504	87	261	1,000	1,000	1,000	1,000
61040 Special Pay	-	-	-	-	-	1,920	-
62050 Retirement	22,907	25,868	26,634	29,700	27,970	30,580	31,650
62100 Medicare	3,587	3,665	4,080	4,300	4,100	5,145	5,340
62200 Flex Credit Benefit	40,352	38,167	44,488	44,500	42,150	46,715	49,050
62440 LT Disability Insurance	1,298	1,264	1,404	1,500	1,420	1,550	1,620
62450 Life Insurance	668	654	729	1,000	950	990	1,035
62550 2% Deferred Comp 457	-	-	-	-	-	4,990	5,125
62800 Auto Allowance	1,227	1,197	1,224	1,200	1,200	1,225	1,225
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>334,762</b>	<b>336,627</b>	<b>365,660</b>	<b>377,800</b>	<b>357,800</b>	<b>399,360</b>	<b>414,310</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	951	808	603	-	-	-	-
63200 Training	374	172	928	-	-	-	-
63300 Membership and Dues	1,007	709	1,062	1,000	1,000	1,000	1,000
64170 Postage	-	-	-	100	100	100	100
64180 Books, Subscriptions & Printing	24	386	-	300	300	300	300
64190 Minor Equipment	-	267	108	600	600	600	600
64200 Departmental Special Supplies	1,180	1,619	1,193	1,200	1,200	1,200	1,200
64270 Vehicle Operating Supplies	1,510	1,486	1,598	1,800	1,800	1,800	1,800
64280 Vehicle Maintenance	1,850	84	44	1,000	1,000	1,000	1,000
65220 Advertising	128	237	574	300	300	600	600
65230 Communications	135	137	216	800	800	500	500
65300 Professional Services	6,036	3,354	4,351	15,700	15,700	21,000	21,000
65310 Maint. & Operation of Equipment	-	129	-	100	100	100	100
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>13,195</b>	<b>9,387</b>	<b>10,678</b>	<b>22,900</b>	<b>22,900</b>	<b>28,200</b>	<b>28,200</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	10,300	5,600	10,900	3,400	3,400	8,200	9,000
69200 Workers' Comp Charges	7,900	6,600	9,100	11,800	11,800	8,800	9,400
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>18,200</b>	<b>12,200</b>	<b>20,000</b>	<b>15,200</b>	<b>15,200</b>	<b>17,000</b>	<b>18,400</b>
<b>TOTAL ENGINEERING</b>	<b>366,157</b>	<b>358,214</b>	<b>396,338</b>	<b>415,900</b>	<b>395,900</b>	<b>444,560</b>	<b>460,910</b>

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

<b>DEPARTMENT</b> ENVIRONMENTAL SERVICES	<b>DEPT. NO.</b> 6520	<b>BUDGET UNIT</b> 001-6500-6520
---	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.05	8,000	0.05	7,700	0.10	17,756	0.10	18,289
M4	Principal Civil Engineer	0.10	12,400	0.10	11,100	0.10	12,976	0.10	13,365
M4	Public Works Operations Mgr	0.10	10,800	0.10	9,800	0.10	13,324	0.10	13,725
MIS119A	Assistant Civil Engineer	0.30	25,900	0.30	25,400	0.30	27,707	0.30	28,840
MIS109	Public Works Supervisor	-	-	-	-	0.10	7,370	0.10	7,591
MIS89	Lead Maintenance Worker (1 positions)	0.15	9,600	0.15	8,800	0.05	3,308	0.05	3,563
MIS75	Maint. Worker II (2 positions)	0.10	5,600	0.10	5,700	0.10	5,428	0.10	5,850
MIS106A	Sr. Code Compliance Officer	0.20	15,200	0.20	13,800	0.20	15,205	0.20	16,445
M2	Snr Management Analyst					0.15	11,081	0.15	11,412
	Overtime		700		700		800		800
	Stand by Pay (Overtime Rate)		1,000		1,000		2,075		1,100
	Total Salaries		89,200		84,000		117,030		120,980
	Total Benefits		-		25,800		37,395		39,015
	<b>Total</b>	<b>1.05</b>	<b>89,200</b>	<b>1.05</b>	<b>109,800</b>	<b>1.20</b>	<b>154,425</b>	<b>1.20</b>	<b>159,995</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Trash pick-up per year	245	245	245	245	245
Low flow diverter inspections	12	12	12	12	12
Diverter repairs & maintenance	2	2	2	2	2
Spill responses from auto accidents	1	1	1	1	1
Litter removal from public rights of way	52	52	52	52	52
Dog waste bag replacements	96000	230000	230000	230000	230000
bag replacements					
# of times dispensers refilled	52	52	52	52	52
Catch basins cleaned	75	75	75	75	75
Stevens Creek & outfall inspections	12	12	12	12	12



**NOTES:**

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: Ceramic tiles for catch basins, recycling supplies, dog waste bags, sampling devices sand bags, recycling supplies, stormwater, BMP material and equipment

	FY 21/22	FY 22/23
6530:		
Storm drain cleaning	40,000	40,000
Stevens Creek cleaning	-	-
Household Hazardous Waste programs	14,000	14,000
JURMP Stormwater Program Services Support	115,000	115,000
JPA Sediment Drying Pad	10,075	10,075
U.S. Mayors Conference	1,000	1,000
Trash Full Capture System Devices	10,000	10,000
Storm Water Program Costs	65,000	65,000
	<b>255,075</b>	<b>255,075</b>

# Public Works

## CITY OF SOLANA BEACH

## 6520 - Environmental Services

Estimated Expenditures

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6500-6520	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	84,892	81,681	86,409	82,300	82,300	114,155	119,080
61030 Overtime	1,530	677	822	700	700	800	800
61040 Special Pay	876	902	1,046	1,000	1,000	2,075	1,100
62050 Retirement	6,670	6,646	7,465	8,200	8,200	11,670	12,080
62100 Medicare	1,283	1,230	1,307	1,200	1,200	1,995	2,065
62200 Flex Credit Benefit	15,400	15,397	16,296	15,500	15,500	20,535	21,560
62440 LT Disability Insurance	461	471	485	400	400	525	550
62450 Life Insurance	217	208	219	300	300	370	390
62550 2% Deferred Comp 457	-	-	-	-	-	1,995	2,065
62800 Auto Allowance	307	152	153	200	200	305	305
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>111,635</b>	<b>107,364</b>	<b>114,202</b>	<b>109,800</b>	<b>109,800</b>	<b>154,425</b>	<b>159,995</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	1,096	123	391	-	-	-	-
63200 Training	800	119	111	-	-	500	500
63300 Membership and Dues	591	847	410	1,000	1,000	1,000	1,000
63400 Clothing and Personal Expenses	678	740	795	1,000	1,000	1,000	1,000
64180 Books, Subscriptions & Printing	80	164	172	200	200	200	200
64190 Minor Equipment	14,304	1,869	6,985	11,200	11,200	5,000	5,000
64200 Departmental Special Supplies	9,928	9,745	9,137	12,400	12,400	12,400	12,400
64270 Vehicle Operating Supplies	4,393	4,323	4,650	4,500	4,500	4,500	4,500
64280 Vehicle Maintenance	2,262	-	-	1,500	1,500	1,500	1,500
65220 Advertising	104	-	-	-	-	-	-
65230 Communications	67	69	216	800	800	800	800
65250 Rents and Leases	-	-	-	300	300	300	300
65270 Utilities - Water	2,490	2,466	2,740	3,500	3,500	3,500	3,500
65290 Mileage	32	16	19	-	-	-	-
65300 Professional Services	193,679	204,186	191,171	236,300	236,300	255,075	255,075
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>230,503</b>	<b>224,667</b>	<b>216,796</b>	<b>272,700</b>	<b>272,700</b>	<b>285,775</b>	<b>285,775</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	3,400	1,700	3,000	900	900	2,800	3,100
69200 Workers' Comp Charges	2,700	2,100	2,800	3,400	3,400	3,300	3,500
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>6,100</b>	<b>3,800</b>	<b>5,800</b>	<b>4,300</b>	<b>4,300</b>	<b>6,100</b>	<b>6,600</b>
<b>TOTAL ENVIRONMENTAL SERVICES</b>	<b>348,238</b>	<b>335,831</b>	<b>336,798</b>	<b>386,800</b>	<b>386,800</b>	<b>446,300</b>	<b>452,370</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>STREET MAINTENANCE</b>	<b>6530</b>	<b>001-6500-6530</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.20	33,900	0.20	33,930	0.20	36,278	0.20	37,377
M4	Public Works Operations Mgr	0.20	21,700	0.20	10,850	0.20	26,648	0.20	27,449
MIS119A	Assistant Civil Engineer	0.10	8,600	0.10	8,640	0.10	9,236	0.10	9,614
MIS109	Public Works Supervisor	-	-	-	-	0.55	40,534	0.55	41,740
MIS89	Lead Maintenance Worker	1.10	70,400	1.10	70,360	0.55	36,378	0.55	39,187
MIS103A	Associate Management Analyst	0.25	18,500	0.25	18,510	0.25	19,515	0.25	20,610
MIS86	Administrative Asst III	-	-	-	-	-	-	-	-
MIS75	Maintenance Worker II (2)	1.10	61,200	1.10	61,210	1.10	59,706	1.10	64,343
N/A	Overtime		6,100		6,100		6,600		6,600
	Stand by Pay (Overtime Rate)		9,000		9,000		12,500		9,500
	Total Salaries		229,400		218,600		247,395		256,420
	Total Benefits		73,000		71,800		83,910		87,780
	<b>Total</b>	<b>2.95</b>	<b>302,400</b>	<b>2.95</b>	<b>290,400</b>	<b>2.95</b>	<b>331,305</b>	<b>2.95</b>	<b>344,200</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Asphalt repairs	1,000	1,000	1,000	1,000	1,000
Street name & regulatory sign replacement	300	300	300	300	300
Curb painting (lineal feet)	15,000	15,000	15,000	15,000	15,000
Street striping (lineal feet)	300	300	300	300	300
Graffiti removal	40	40	40	40	40
Inspect landscape medians	16	16	16	16	16
Clean under I-5 bridge	5	5	5	5	5
Public contact regarding street issues	52	52	52	52	52



**NOTES:**

- 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 Public Works Fleet
- 6523: Cellular phone
- 6525: Rental of miscellaneous equipment and tools for street repair

6530: Pavement repairs, potholes, street markings, including emergencies	FY 21/22	FY 22/23
Tree trimming/arborist	12,100	12,100
Sidewalk Cleaning	14,000	14,000
Pest Control/Dead Animal Removal	5,000	5,000
	-	-
	<u>31,100</u>	<u>31,100</u>

# Public Works

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6530 - Street Maintenance


FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6500-6530	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	197,133	203,665	211,842	203,500	203,500	228,295	240,320
61030 Overtime	6,439	4,866	4,809	6,100	6,100	6,600	6,600
61040 Special Pay	7,844	8,136	9,136	9,000	9,000	12,500	9,500
62050 Retirement	15,879	17,467	19,126	19,800	19,800	22,505	23,375
62100 Medicare	3,062	3,193	3,383	3,200	3,200	4,320	4,485
62200 Flex Credit Benefit	43,604	45,784	48,073	46,400	46,400	50,475	53,000
62440 LT Disability Insurance	1,105	1,171	1,224	1,100	1,100	1,165	1,230
62450 Life Insurance	517	519	539	700	700	745	785
62550 2% Deferred Comp 457	-	-	-	-	-	4,090	4,295
62800 Auto Allowance	614	599	612	600	600	610	610
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>276,196</b>	<b>285,400</b>	<b>298,743</b>	<b>290,400</b>	<b>290,400</b>	<b>331,305</b>	<b>344,200</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel-Meetings	-	-	483	-	-	-	-
63200 Training	95	1,015	37	-	-	1,000	1,000
63300 Membership and Dues	194	216	164	200	200	200	200
63400 Clothing and Personal Expenses	914	1,104	1,287	1,500	1,500	1,800	1,800
64190 Minor Equipment	12,214	-	3,551	2,000	3,330	2,000	2,000
64200 Departmental Special Supplies	3,904	9,029	4,293	8,000	8,000	10,000	10,000
64270 Vehicle Operating Supplies	4,130	3,937	4,281	4,500	4,500	4,500	4,500
64280 Vehicle Maintenance	1,481	787	1,361	1,500	1,500	1,500	1,500
65230 Communications	202	206	216	800	800	500	500
65240 Utilities - Electric	18,357	15,621	13,308	15,000	15,000	17,000	17,000
65250 Rents and Leases	516	90	302	800	800	800	800
65260 Maint. of Buildings & Grounds	14,089	22,094	22,090	27,100	27,100	27,100	27,100
65270 Utilities - Water	379	382	1,174	2,000	2,000	2,000	2,000
65290 Mileage	108	180	140	300	300	300	300
65300 Professional Services	56,066	5,992	14,754	30,900	29,570	31,100	31,100
65310 Maint. & Operation of Equipment	-	965	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>112,650</b>	<b>61,618</b>	<b>67,441</b>	<b>94,600</b>	<b>94,600</b>	<b>99,800</b>	<b>99,800</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	98,200	51,700	130,400	50,300	50,300	91,300	123,600
69200 Workers' Comp Charges	34,400	30,700	17,600	18,300	18,300	15,800	14,000
69300 Asset Replacement Charges	17,300	17,300	17,300	17,300	17,300	5,000	5,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>149,900</b>	<b>99,700</b>	<b>165,300</b>	<b>85,900</b>	<b>85,900</b>	<b>112,100</b>	<b>142,600</b>
<b>TOTAL STREET MAINTENANCE</b>	<b>538,747</b>	<b>446,718</b>	<b>531,484</b>	<b>470,900</b>	<b>470,900</b>	<b>543,205</b>	<b>586,600</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>TRAFFIC SAFETY</b>	<b>6540</b>	<b>001-6500-6540</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed	
<b>SERVICE II</b> Preventative maintenance of traffic signals	16	16	16	16	16	
Traffic signal repairs	35	35	35	35	35	
Safety signs installed	30	30	30	30	30	
Sight distance issues	0	0	0	0	0	
Other repairs relating to landscaping, temporary signage	25	25	25	25	25	

NOTES:	FY 21/22	FY 22/23
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 and cost share agreement with Caltrans		
6530: Red Flex - third party red light camera administration	88,400	88,400
Traffic engineering consulting	20,000	20,000
Signal repairs	25,800	25,800
Crossing Guards	138,000	138,000
Miscellaneous	16,500	-
Cost Share agreement with Caltrans for maintenance & equipment for I-5 intersection	5,800	5,800
	<u>294,500</u>	<u>278,000</u>
6531: Maintenance of striping machine, arrow board, trailer, spray gun, flashing lights, timer, signal cabinet and hardware		



# Public Works

## CITY OF SOLANA BEACH

Estimated Expenditures

**6540 - Traffic Safety**

FY 2021-22 & FY 2022-23


BUDGET UNIT 100-6500-6540	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64190 Minor Equipment	234	14,948	10,635	12,000	12,000	12,000	12,000
64200 Departmental Special Supplies	11,798	11,671	5,231	12,000	12,000	12,000	12,000
65230 Communications	640	659	705	1,300	1,300	1,300	1,300
65240 Utilities - Electric	18,189	17,222	17,549	21,000	21,000	22,800	22,800
65250 Rents and Leases	-	410	-	1,000	1,000	1,000	1,000
65290 Mileage	13	51	83	100	100	100	100
65300 Professional Services	126,128	232,836	219,765	275,600	275,600	294,500	278,000
65310 Maint. & Operation of Equipment	1,288	-	72	500	500	500	500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>158,291</b>	<b>277,797</b>	<b>254,041</b>	<b>323,500</b>	<b>323,500</b>	<b>344,200</b>	<b>327,700</b>
<b>TOTAL TRAFFIC SAFETY</b>	<b>158,291</b>	<b>277,797</b>	<b>254,041</b>	<b>323,500</b>	<b>323,500</b>	<b>344,200</b>	<b>327,700</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>STREET SWEEPING</b>	<b>6550</b>	<b>001-6500-6550</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Miles of streets swept	40	40	40	40	40
Special event street sweepings	2	2	2	2	2
Maintain signage	12	12	12	12	12
Street sweeping inspections	26	26	26	26	26



**NOTES:**

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

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

# Public Works

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6550 - Street Sweeping

FY 2021-22 & FY 2022-23


<b>BUDGET UNIT</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>100-6500-6550</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65270 Utilities - Water	1,137	1,145	704	1,500	1,500	1,500	1,500
65300 Professional Services	38,796	54,344	49,602	55,500	55,500	62,300	62,300
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>39,933</b>	<b>55,489</b>	<b>50,306</b>	<b>57,000</b>	<b>57,000</b>	<b>63,800</b>	<b>63,800</b>
<b>TOTAL STREET SWEEPING</b>	<b>39,933</b>	<b>55,489</b>	<b>50,306</b>	<b>57,000</b>	<b>57,000</b>	<b>63,800</b>	<b>63,800</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>PARK MAINTENANCE</b>	<b>6560</b>	<b>001-6500-6560</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M4	Public Works Operations Mgr	0.20	19,200	0.10	10,800	0.20	26,649	0.20	27,453
MIS119A	Assistant Civil Engineer	0.10	7,800	0.10	8,630	0.10	9,236	0.10	9,614
M1	Public Works Supervisor	-	-	-	-	0.15	11,055	0.15	11,387
MIS89	Lead Maintenance Worker	0.45	26,600	0.45	28,782	0.30	19,843	0.30	21,375
MIS75	Maintenance Worker II (2)	0.60	30,800	0.60	33,388	0.60	32,567	0.60	35,096
	Overtime		2,900		2,900		3,100		3,100
N/A	Stand by Pay (Overtime Rate)		3,900		4,300		6,000		4,500
	Total Salaries		91,200		88,800		108,450		112,525
	Total Benefits		26,800		30,100		37,370		39,135
	<b>Total Salaries</b>	<b>1.35</b>	<b>118,000</b>	<b>1.25</b>	<b>118,900</b>	<b>1.35</b>	<b>145,820</b>	<b>1.35</b>	<b>151,660</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Landscape inspections	52	52	52	52	52
Maintenance to Stevens House	12	12	12	12	12
Repairs & maintenance to park buildings	150	150	150	150	150
Playground inspections	52	52	52	52	52
Plumbing repairs to showers, drinking, fountains, etc.	16	16	16	16	16
Lighting repairs	40	40	40	40	40
Beach access and maintenance	26	26	26	26	26
Signage repairs and installations	30	30	30	30	30



**NOTES:**

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 for Public Work Fleet  
6523: Radio and telephone usage  
6525: Rental of large mowers and power sprayers, boom, tiller

	FY 21/22	FY 22/23
6526: Landscape Maintenance	173,300	173,300
As-needed repairs and landscaping	5,000	5,000
Weed Abatement-Stevens Property	2,700	2,700
	<u>181,000</u>	<u>181,000</u>
6530: Tree trimming/on-call arborist	14,000	14,000
Back flow testing, misc repairs	6,500	6,500
Security, alarm monitoring	15,000	15,000
	<u>35,500</u>	<u>35,500</u>

6531: Maintenance of beach tractor and front end loader repair, chainsaws, weeders, blowers, etc

# Public Works

## CITY OF SOLANA BEACH

## 6560 - Park Maintenance

Estimated Expenditures

FY 2021-22 & FY 2022-23


BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-6500-6560	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	85,604	88,259	91,022	81,600	81,600	99,350	104,925
61030 Overtime	2,977	2,302	2,080	2,900	2,900	3,100	3,100
61040 Special Pay	3,710	3,870	4,337	4,300	4,300	6,000	4,500
62050 Retirement	6,890	7,593	8,083	7,700	7,700	9,680	10,065
62100 Medicare	1,349	1,406	1,490	1,300	1,300	1,905	1,985
62200 Flex Credit Benefit	20,018	21,107	22,000	20,400	20,400	23,100	24,255
62440 LT Disability Insurance	514	540	556	400	400	510	540
62450 Life Insurance	227	225	232	300	300	325	345
62550 2% Deferred Comp 457	-	-	-	-	-	1,850	1,945
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>121,289</b>	<b>125,303</b>	<b>129,800</b>	<b>118,900</b>	<b>118,900</b>	<b>145,820</b>	<b>151,660</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel-Meeting	-	-	483	-	-	-	-
63200 Training	-	-	37	-	-	-	-
63400 Clothing and Personal Expenses	652	673	788	1,000	1,000	1,000	1,000
64170 Postage	-	211	-	-	-	-	-
64190 Minor Equipment	6,026	1,649	707	1,000	1,000	1,000	1,000
64200 Departmental Special Supplies	6,355	6,186	15,134	7,600	7,600	12,600	12,600
64270 Vehicle Operating Supplies	824	811	872	1,200	1,200	1,200	1,200
64280 Vehicle Maintenance	1,588	722	1,662	1,500	1,500	1,500	1,500
65230 Communications	135	137	173	800	800	800	800
65250 Rents and Leases	542	772	187	500	500	500	500
65260 Maint. of Buildings & Grounds	105,940	172,231	151,215	181,000	181,000	181,000	181,000
65270 Utilities - Water	42,107	39,436	38,513	51,800	51,800	51,800	51,800
65290 Mileage	255	382	204	300	300	300	300
65300 Professional Services	24,362	33,266	34,027	29,000	29,000	35,500	35,500
65310 Maint. & Operation of Equipment	5,579	3,581	-	2,200	2,200	2,200	2,200
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>194,365</b>	<b>260,058</b>	<b>244,002</b>	<b>277,900</b>	<b>277,900</b>	<b>289,400</b>	<b>289,400</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	3,600	1,900	3,400	1,000	1,000	2,500	2,700
69200 Workers' Comp Charges	2,800	2,300	3,100	3,500	3,500	2,800	3,100
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>6,400</b>	<b>4,200</b>	<b>6,500</b>	<b>4,500</b>	<b>4,500</b>	<b>5,300</b>	<b>5,800</b>
<b>TOTAL PARK MAINTENANCE</b>	<b>322,053</b>	<b>389,560</b>	<b>380,301</b>	<b>401,300</b>	<b>401,300</b>	<b>440,520</b>	<b>446,860</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>PUBLIC FACILITIES MAINTENANCE</b>	<b>6570</b>	<b>001-6500-6570</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Painting at City Hall (square feet)	500	500	500	500	500
Plumbing repairs	12	12	12	12	12
Roof maintenance (times per year)	12	12	12	12	12
Lighting repairs	30	30	30	30	30
Sewer line cleaning at City Hall	12	12	12	12	12



**NOTES:**

6419: Miscellaneous minor equipment for facility maintenance  
6420: City-wide supplies, first aid supplies, miscellaneous repair parts & supplies

6524: City facility utility costs

	FY 21/22	FY 22/23
6526:		
Janitorial services	100,280	100,280
Pest control	3,000	3,000
HVAC preventative maintenance	2,500	2,500
LS Maintenance Contract	34,700	34,700
Emergency Generator Maintenance (City Hall/Fire station)	13,694	13,694
Elevator Maintenance	2,500	2,500
Misc.Unspecified Repairs	7,426	7,426
	<u>164,100</u>	<u>164,100</u>
6530:		
City Hall Generator APCD Permit	700	700
Miscellaneous Repairs	9,500	9,500
Handyman	20,000	20,000
Seaside HVAC	15,000	15,000
Door Service/repair	7,500	7,500
Tree Trimming	4,000	4,000
Partnership With Industry	16,800	16,800
	<u>73,500</u>	<u>73,500</u>

# Public Works

## CITY OF SOLANA BEACH

Estimated Expenditures

## 6570 - Public Facilities Maintenance

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>100-6500-6570</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64190 Minor Equipment	847	2,527	7,655	-	-	4,000	-
64200 Departmental Special Supplies	13,111	10,684	17,754	17,500	17,500	17,500	17,500
64270 Vehicle Operating Supplies	1,373	1,451	1,472	3,000	3,000	1,500	1,500
65240 Utilities - Electric	84,357	87,639	81,449	90,000	90,000	100,000	100,000
65250 Rents/Leases	1,117	-	865	500	500	500	500
65260 Maint. of Buildings & Grounds	84,542	113,238	130,102	164,100	171,600	164,100	164,100
65270 Utilities - Water	3,633	2,234	2,058	2,500	2,500	2,500	2,500
65290 Mileage	46	79	173	200	200	200	200
65300 Professional Services	45,971	55,434	57,164	51,200	51,200	73,500	73,500
65310 Maint. & Operation of Equipment	425	3,977	4,773	6,300	6,300	8,800	8,800
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>235,421</b>	<b>277,262</b>	<b>303,465</b>	<b>335,300</b>	<b>342,800</b>	<b>372,600</b>	<b>368,600</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69350 Facilities Replacement Charges	150,000	150,000	150,000	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC FACILITIES MAINTENANCE</b>	<b>385,421</b>	<b>427,262</b>	<b>453,465</b>	<b>335,300</b>	<b>342,800</b>	<b>372,600</b>	<b>368,600</b>

# **COMMUNITY SERVICES**





**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2021-2022	2022-2023
					760,065	768,535
<b>COMMUNITY SERVICES/ RECREATION</b>	General Fund				83,130	85,710
	Camp Programs				843,195	854,245
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 ADOPTED	2022-2023 ADOPTED
TOTAL REGULAR POSITIONS	3.33	3.33	2.98	2.98	3.35	3.35
SALARIES & FRINGE BENEFITS	234,539	238,810	254,400	192,064	311,090	321,620
MATERIAL, SUPPLIES & SERVICES	53,982	37,791	38,400	22,715	70,725	70,725
CAPITAL, DEBT SVC & CHARGES	18,811	526,344	465,742	10,200	461,380	461,900
TOTAL BUDGET	307,332	802,945	758,542	224,979	843,195	854,245

**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-83 and C-84.

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

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

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

- non-City-sponsored special event application administration; and Summer Youth Camps. Recreation Services also includes staff support to the City's Park & Recreation Commission. This department's budget and service indicators are located at C-85 and C-86.

**Goals for 2021-2022 & 2022-2023:**


- 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 Commission to provide new and on-going artistic and cultural community events.
- Work with the Public Arts Commission to implement long range Council directed goals such as artistic monument signs at City entry ways.
- Continue to seek out funding sources for the La Colonia Park Master Plan Project.
- Process all special event permit applications throughout the City.
- Work closely with the Parks and Recreation Commission to provide community events that enhance the quality of life for Solana Beach residents.
- Continue encouraging and fostering partnerships with community and youth agencies that will strengthen collaboration efforts in order to provide safe environments for the youth.
- Maintain the number of partnership agreements and foster even stronger community relationships with overall intent of providing a wider variety of recreational opportunities for residents.
- Provide the necessary management to fully achieve the priorities identified by the Parks & Recreation Commission, the City Manager's Office, and City Council.
- Continue evaluating ways Improve safety and sense of security for park users.
- Manage the Proposition 68 grant funding received through the State of California.
- Work with Van Dyke Landscape Architects, the community, and Engineering Department to complete the Design & Construction phases of the La Colonia & Fletcher Cove playground projects.

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

DEPARTMENT <b>COMMUNITY SERVICES</b>	DEPT. NO. <b>7100</b>	BUDGET UNIT <b>001-7000-7100</b>
---	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8 MIS86	Assistant City Manager	0.05	8,000	0.05	8,300	0.10	18,885	0.10	18,285
	Management Assistant	0.60	37,400	0.60	37,300	0.75	49,280	0.75	51,870
	Overtime		2,000		2,000		2,000		2,000
	Total Salaries		47,400		47,600		70,165		72,155
	Total Benefits		15,400		15,700		23,665		24,685
	<b>Total</b>	<b>0.90</b>	<b>62,800</b>	<b>0.65</b>	<b>63,300</b>	<b>0.85</b>	<b>93,830</b>	<b>0.85</b>	<b>96,840</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Shorelines Newsletter	N/A	N/A	N/A	N/A	N/A
Street banner changes	N/A	N/A	N/A	N/A	N/A
City Hall Gallery Exhibitions	N/A	N/A	N/A	N/A	N/A
Master Art Policy Projects	N/A	N/A	N/A	N/A	N/A
Arts Alive on CRT	N/A	N/A	N/A	N/A	N/A
Special Event @ La Colonia	N/A	N/A	N/A	N/A	N/A
Temporary Public Art Program	N/A	N/A	N/A	N/A	N/A



NOTES:	FY 21/22	FY 22/23
6530 eShorelines Publication	5,000	5,000
Street Banner Change Out Program		
City banner	7,200	7,200
Outside Agencies - reimbursed	3,925	3,925
	<u>16,125</u>	<u>16,125</u>
6570 Dial-A-Ride and ad hoc activities		

# Community Services

**CITY OF SOLANA BEACH**

Estimated Expenditures

**7100 - Community Services**

FY 2021-22 & FY 2022-23

<b>BUDGET UNIT</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>100-7000-7100</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Mid-Year Budget</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	21,373	7,749	8,256	8,300	8,300	17,760	18,285
61020 Part Time & Temporary Salaries	35,588	32,496	34,679	37,300	37,300	49,280	51,870
61030 Overtime	360	175	338	2,000	2,000	2,000	2,000
61040 Special Pay	-	-	-	-	-	1,125	-
62050 Retirement	4,303	2,988	3,302	3,800	3,800	5,835	6,015
62100 Medicare	972	697	711	700	700	1,230	1,270
62200 Flex Credit Benefit	13,303	10,250	10,592	10,600	10,600	14,545	15,270
62440 LT Disability Insurance	225	248	247	200	200	345	360
62450 Life Insurance	124	116	111	200	200	220	230
62550 2% Deferred Comp 457	-	-	-	-	-	1,185	1,235
62800 Auto Allowance	460	155	153	200	200	305	305
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>76,708</b>	<b>54,873</b>	<b>58,389</b>	<b>63,300</b>	<b>63,300</b>	<b>93,830</b>	<b>96,840</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	37	40	66	-	-	-	-
63200 Training	18	-	-	-	-	-	-
63300 Membership and Dues	95	85	180	300	300	300	300
64170 Postage	-	1,700	-	-	-	-	-
64200 Departmental Special Supplies	223	537	116	900	900	900	900
65220 Advertising	-	19	-	400	400	400	400
65290 Mileage	-	54	-	400	400	400	400
65300 Professional Services	22,584	11,793	12,346	13,900	13,900	16,125	16,125
65380 Special Events	-	-	-	1,000	1,000	1,000	1,000
65700 Other Charges	157	237	-	1,500	1,500	1,500	1,500
65750 Public Arts Expenditures	12,730	3,752	600	4,500	4,500	4,500	4,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>35,844</b>	<b>18,217</b>	<b>13,309</b>	<b>22,900</b>	<b>22,900</b>	<b>25,125</b>	<b>25,125</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	2,600	900	1,600	500	500	1,700	1,800
69200 Workers' Comp Charges	2,000	2,400	1,500	1,900	1,900	3,400	3,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>4,600</b>	<b>3,300</b>	<b>3,100</b>	<b>2,400</b>	<b>2,400</b>	<b>5,100</b>	<b>5,000</b>
<b>TOTAL COMMUNITY SERVICES</b>	<b>117,152</b>	<b>76,390</b>	<b>74,798</b>	<b>88,600</b>	<b>88,600</b>	<b>124,055</b>	<b>126,965</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>RECREATION</b>	<b>7110</b>	<b>001-7000-7110</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.050	8,100	0.05	8,299	0.10	17,758	0.10	18,289
M3	Recreation Manager	0.80	76,700	0.80	76,601	0.80	80,462	0.80	82,876
PTS35	Sr. Recreation Leader (P/T)	-	-	-	-	-	-	-	-
PTS25	Recreation Leaders (P/T)	0.60	17,400	0.60	17,400	0.60	19,280	0.60	19,860
	Overtime				-				-
	Total Salaries		102,200		102,300		117,500		121,025
	Total Benefits		26,100		27,000		32,410		34,045
	<b>Total</b>	<b>1.55</b>	<b>122,800</b>	<b>1.45</b>	<b>129,300</b>	<b>1.50</b>	<b>149,910</b>	<b>1.50</b>	<b>155,070</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
City sponsored community events	25	4	1	23	23
Special events participants	5,900	4,000	3,000	13,200	13,200
Fletcher Cove Community Center Private rentals	24	7	10	30	30



**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: Custodial and security guard services for Fletcher Cover private rentals

	FY 21/22	FY 22/23
6538: Staff Coordinated Events		
Dias De Los Muertos	3,600	3,600
Veterans Day	400	400
Memorial Day	400	400
Ad hoc events/dedications, etc.	500	500
P&R Coordinated Events		
Skate Park Event	3,000	3,000
Holiday Tree Lighting	5,500	5,500
Special Events Totals	<u>13,400</u>	<u>13,400</u>

# Community Services

**CITY OF SOLANA BEACH**

Estimated Expenditures

**7110 - Recreation**

FY 2021-22 & FY 2022-23

BUDGET UNIT	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
100-7000-7110	Actual	Actual	Actual	Adopted Budget	Mid-Year Budget	Adopted Budget	Adopted Budget
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61010 Regular Salaries	88,220	83,548	86,393	84,900	84,900	98,220	101,165
61020 Part Time & Temporary Salaries	12,401	15,618	12,902	17,400	17,400	19,280	19,860
61030 Overtime	754	-	326	-	-	-	-
61040 Special Pay	-	-	989	-	-	-	-
62050 Retirement	7,927	10,103	9,120	9,600	9,600	10,995	11,320
62100 Medicare	1,556	1,526	1,550	1,500	1,500	1,925	1,990
62110 Social Security	808	968	803	1,100	1,100	1,195	1,230
62200 Flex Credit Benefit	13,303	13,224	13,852	13,900	13,900	15,400	16,170
62440 LT Disability Insurance	490	466	467	400	400	495	510
62450 Life Insurance	221	210	216	300	300	315	325
62550 2% Deferred Comp 457	-	-	-	-	-	1,780	2,195
62800 Auto Allowance	307	152	153	200	200	305	305
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>125,985</b>	<b>125,817</b>	<b>126,771</b>	<b>129,300</b>	<b>129,300</b>	<b>149,910</b>	<b>155,070</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	1,319	1,002	858	-	-	1,400	1,400
63200 Training	295	217	140	-	-	500	500
63300 Membership and Dues	170	170	170	200	200	200	200
63400 Clothing & Personal Expenses	307	501	506	600	600	600	600
64170 Postage	-	-	-	-	-	-	-
64180 Books, Subscriptions & Printing	49	-	-	200	200	200	200
64190 Minor Equipment	463	229	250	-	-	-	-
64200 Departmental Special Supplies	1,155	1,836	125	1,500	1,500	1,700	1,700
64270 Vehicle Operating Supplies	523	786	468	800	800	1,000	1,000
64280 Vehicle Maintenance	525	338	-	700	700	1,000	1,000
65220 Advertising	164	-	-	100	100	-	-
65290 Mileage	-	131	-	100	100	300	300
65300 Professional Services	4,163	5,090	2,799	7,500	-	12,600	12,600
65310 Maint. & Operation of Equipment	103	108	-	500	500	700	700
65380 Special Events	10,906	15,161	10,738	10,400	10,400	13,400	13,400
65700 Other Charges	61	112	-	400	400	500	500
66400 Equipment	-	-	-	-	7,942	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>20,201</b>	<b>25,680</b>	<b>16,054</b>	<b>23,000</b>	<b>23,442</b>	<b>34,100</b>	<b>34,100</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	3,900	2,000	3,500	1,100	1,100	2,900	3,100
69200 Workers' Comp Charges	3,100	8,800	3,300	4,300	4,300	3,400	3,600
69380 700 Stevens	-	-	510,497	445,700	445,700	445,700	445,700
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>7,000</b>	<b>10,800</b>	<b>517,297</b>	<b>451,100</b>	<b>451,100</b>	<b>452,000</b>	<b>452,400</b>
<b>TOTAL RECREATION</b>	<b>153,186</b>	<b>162,297</b>	<b>660,122</b>	<b>603,400</b>	<b>603,842</b>	<b>636,010</b>	<b>641,570</b>

# **TRANSFERS OUT**





## Transfers Out

**CITY OF SOLANA BEACH**

**8000 - Transfers Out**

Estimated Expenditures

FY 2021-22 & FY 2022-23

BUDGET UNIT 100-0000-8000	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>TRANSFERS OUT</b>							
68100 Transfers Out - General Fund Operating	794,900	2,544,227	497,515	151,100	151,100	916,100	482,500
<b>TOTAL TRANSFERS OUT</b>	<u>794,900</u>	<u>2,544,227</u>	<u>497,515</u>	<u>151,100</u>	<u>151,100</u>	<u>916,100</u>	<u>482,500</u>
<b>TOTAL TRANSFERS OUT</b>	<u><b>794,900</b></u>	<u><b>2,544,227</b></u>	<u><b>497,515</b></u>	<u><b>151,100</b></u>	<u><b>151,100</b></u>	<u><b>916,100</b></u>	<u><b>482,500</b></u>

**FY 21-22 - TRANSFER DETAIL**

FD 317 - Public Facilities	150,100
FD 459 - Miscellaneous Capital Projects	<u>766,000</u>
<b>Total</b>	<b><u>916,100</u></b>

**FY 22-23 - TRANSFER DETAIL**

FD 317 - Public Facilities	147,500
FD 459 - Miscellaneous Capital Projects	<u>335,000</u>
<b>Total</b>	<b><u>482,500</u></b>

Page Intentionally left Blank

# **INTERNAL SERVICE FUNDS**



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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>RISK MANAGEMENT - INSURANCE</b>	<b>5460</b>	<b>120-5000-5460</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Finance Director	0.15	22,400	0.15	22,500	0.15	21,500	0.15	22,144
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
M2	Senior Management Analyst	0.40	34,300	0.40	34,700	0.40	35,978	0.40	37,035
M1	Management Analyst	-	-	-	-	-	-	-	-
C99	Fiscal Services Specialist II	-	-	-	-	-	-	-	-
MIS86	Admin Assistant III	0.10	6,200	0.10	6,000	0.10	6,783	0.10	6,914
C87	Fiscal Services Specialist I	0.20	12,200	0.20	12,200	0.20	13,699	0.20	13,967
	Total Salaries		75,100		75,400		77,960		80,060
	Total Benefits		25,100		32,100		34,460		36,560
	<b>Total</b>	<b>0.85</b>	<b>100,200</b>	<b>0.85</b>	<b>107,500</b>	<b>0.85</b>	<b>112,420</b>	<b>0.85</b>	<b>116,620</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Liability claims filed					
Value of claims*					


\*value claims includes claims for Sanitation Fund

**NOTES:**

The 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



# Internal Service Funds

**CITY OF SOLANA BEACH**

**120- Risk Management - Insurance**

Estimated Expenditures

FY 2021-22 & FY 2022-23


FUND 120	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
4510 Investment Interest - LAIF	-	-	-	5,000	5,000	-	-
4511 Investment Interest - Chandler	9,741	11,700	12,520	-	-	10,000	10,000
4530 Gain/Loss on FMV of Asset	(8,224)	17,371	15,734	-	-	-	-
4850 Miscellaneous Revenue	-	-	-	-	-	-	-
4871 Damage to City Property	31,993	-	-	-	-	-	-
4890 Administrative Charges	473,268	249,100	464,790	143,000	143,000	325,100	350,200
4892 Reimbursed Costs	-	2,000	-	-	-	-	-
4910 Transfers In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>506,779</b>	<b>280,171</b>	<b>493,044</b>	<b>148,000</b>	<b>148,000</b>	<b>335,100</b>	<b>360,200</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	57,066	66,389	74,718	75,400	75,400	77,960	80,060
62XXX Benefits	16,663	19,960	28,759	32,100	32,100	34,460	36,560
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>73,728</b>	<b>86,349</b>	<b>103,477</b>	<b>107,500</b>	<b>107,500</b>	<b>112,420</b>	<b>116,620</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63100 Insurance and Surety Bonds	191,622	148,534	201,417	299,200	299,200	314,300	330,995
63150 Travel-Meeting	161	37	68	-	-	100	100
63200 Training	1,346	2,334	1,603	3,000	3,000	3,000	3,000
63300 Membership and Dues	300	150	150	200	200	200	200
64190 Minor Equipment	11,351	9,486	5,955	-	-	5,000	5,000
65300 Professional Services	9,902	25,993	26,066	35,000	35,000	25,000	25,000
65400 Damage Claims	76,406	19,850	4,436	75,000	75,000	40,000	40,000
65410 Damage to City Property	4,856	-	1,803	-	-	-	-
65760 Loss Control	9,306	7,353	8,980	25,000	25,000	8,000	8,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>305,250</b>	<b>213,737</b>	<b>250,476</b>	<b>437,400</b>	<b>437,400</b>	<b>395,600</b>	<b>412,295</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69400 PERS Side Fund Charges	4,259	-	-	-	-	-	-
69600 PARS OPEB Charges	771	2,803	5,000	5,200	5,200	3,985	4,035
69650 PARS Pension Charges	2,857	5,405	2,625	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>7,887</b>	<b>8,208</b>	<b>7,625</b>	<b>5,200</b>	<b>5,200</b>	<b>3,985</b>	<b>4,035</b>
<b>TOTAL EXPENDITURES</b>	<b>386,865</b>	<b>308,294</b>	<b>361,579</b>	<b>550,100</b>	<b>550,100</b>	<b>512,005</b>	<b>532,950</b>
<b>Resources over/(under) Appropriations</b>	<b>119,914</b>	<b>(28,020)</b>	<b>131,465</b>	<b>(402,100)</b>	<b>(402,100)</b>	<b>(176,905)</b>	<b>(172,750)</b>
Beginning Fund Balance	700,284	820,198	792,179	923,644	923,644	521,544	344,639
<b>PROJECTED ENDING FUND BALANCE</b>	<b>820,198</b>	<b>792,179</b>	<b>923,644</b>	<b>521,544</b>	<b>521,544</b>	<b>344,639</b>	<b>171,889</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>WORKERS' COMPENSATION - INSURANCE</b>	<b>5465</b>	<b>125-5000-5465</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	0.10	16,100.00	0.10	16,400	0.10	8,879	0.10	9,145
M4	HR Director	0.15	18,700.00	0.15	18,700	0.15	20,010	0.15	20,610
M8	Finance Director/Treasurer	0.10	15,000	0.10	15,100	0.10	14,331	0.10	14,765
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
	Total Salaries		49,800		50,200		43,220		44,520
	Total Benefits		19,000		20,500		17,415		18,415
	<b>Total</b>	<b>0.35</b>	<b>68,800</b>	<b>0.35</b>	<b>70,700</b>	<b>0.35</b>	<b>60,635</b>	<b>0.35</b>	<b>62,935</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Number of claims outstanding					
Outstanding value of claims filed					

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



# Internal Service Funds

**CITY OF SOLANA BEACH**

**125 - Workers' Compensation - Insurance**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 125	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45100 Investment Interest - LAIF	-	-	-	5,000	5,000	-	-
45110 Investment Interest - Chandler	7,619	6,918	4,868	-	-	7,000	7,000
45300 Gain/Loss on FMV of Asset	(5,996)	12,265	6,023	-	-	-	-
48500 Miscellaneous Revenue	-	-	4	4,500	4,500	-	-
48820 Excess Insurance Retention	(20,677)	1,484	145,242	-	-	-	-
48900 Administrative Charges	372,832	299,500	421,790	542,700	542,700	375,300	399,900
48920 Reimbursed Costs	2,000	-	2,000	-	-	-	-
49100 Transfers In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>355,777</b>	<b>320,167</b>	<b>579,927</b>	<b>552,200</b>	<b>552,200</b>	<b>382,300</b>	<b>406,900</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	46,196	47,715	50,654	50,200	50,200	43,220	44,520
62XXX Benefits	10,595	11,273	18,818	20,500	20,500	17,415	18,415
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>56,791</b>	<b>58,988</b>	<b>69,472</b>	<b>70,700</b>	<b>70,700</b>	<b>60,635</b>	<b>62,935</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63100 Insurance and Surety Bonds	171,250	159,221	164,195	159,400	159,400	183,000	191,700
63150 Travel-Meeting	70	173	143	1,500	1,500	1,500	1,500
63200 Training	-	-	296	500	500	500	500
65300 Professional Services	33,629	42,387	67,722	65,300	65,300	53,250	50,500
65400 Damage Claims	76,226	154,294	275,083	250,000	250,000	200,000	200,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>281,175</b>	<b>356,075</b>	<b>507,439</b>	<b>476,700</b>	<b>476,700</b>	<b>438,250</b>	<b>444,200</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69400 PERS Side Fund Charges	4,033	-	-	-	-	-	-
69600 PARS OPEB Charges	675	2,377	2,100	2,200	2,200	2,180	2,210
69650 PARS Pension Charges	2,500	4,583	2,164	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>7,208</b>	<b>6,960</b>	<b>4,264</b>	<b>2,200</b>	<b>2,200</b>	<b>2,180</b>	<b>2,210</b>
<b>TOTAL EXPENDITURES</b>	<b>345,174</b>	<b>422,023</b>	<b>581,175</b>	<b>549,600</b>	<b>549,600</b>	<b>501,065</b>	<b>509,345</b>
<b>Resources over/(under) Appropriations</b>	<b>10,604</b>	<b>(101,786)</b>	<b>(1,250)</b>	<b>2,600</b>	<b>2,600</b>	<b>(118,765)</b>	<b>(102,445)</b>
Beginning Fund Balance	632,343	642,947	541,161	539,911	539,911	542,511	423,746
<b>PROJECTED ENDING FUND BALANCE</b>	<b>642,947</b>	<b>541,161</b>	<b>539,911</b>	<b>542,511</b>	<b>542,511</b>	<b>423,746</b>	<b>321,301</b>

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>ASSET REPLACEMENT</b>	<b>5470</b>	<b>135-5000-5470</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A									

**COMMENTARY:**



**NOTES:**

	FY 21/22	FY 22/23
66400:		
Information Technology:	92,000	
City Manager	115,000	
Clerk	-	
Finance	160,000	
Codes	-	
Fire	111,600	32,400
Marine Safety	40,500	39,500
Total Equipment	<u>92,000</u>	<u>126,100</u>
Total	<u>92,000</u>	<u>126,100</u>

# Internal Service Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**135 - Asset Replacement**

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45100 Investment Interest - LAIF	-	-	-	15,500	15,500	-	-
45110 Investment Interest - Chandler	28,018	34,060	45,440	-	-	30,000	28,000
45300 Gain/Loss on FMV of Asset	(18,024)	46,805	48,777	-	-	-	-
48820 Technology Fee	-	3,206	16,993	-	-	-	-
48210 Donations	-	-	-	-	-	-	-
48900 Administrative Charges	383,400	403,400	397,100	424,100	424,100	65,000	65,000
48920 Reimbursed Costs	-	4,061	-	-	-	-	-
49100 Transfers In	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>393,394</b>	<b>491,531</b>	<b>508,310</b>	<b>439,600</b>	<b>439,600</b>	<b>95,000</b>	<b>93,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64190 Minor Equipment	86,737	38,946	30,790	-	-	-	-
65300 Professional Services	1,876	1,979	2,161	1,500	1,500	2,000	2,000
66400 Equipment	232,635	41,582	98,362	928,781	928,781	519,100	71,900
66500 Vehicles	162,016	58,555	147,962	69,000	69,000	42,000	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>483,263</b>	<b>141,061</b>	<b>279,274</b>	<b>999,281</b>	<b>999,281</b>	<b>563,100</b>	<b>73,900</b>
<b>TRANSFERS OUT</b>							
68100 TRANSFERS OUT	132,000	132,000	132,000	132,000	132,000	70,000	-
<b>TOTAL TRANSFERS OUT</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>70,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>615,263</b>	<b>273,061</b>	<b>411,274</b>	<b>1,131,281</b>	<b>1,131,281</b>	<b>633,100</b>	<b>73,900</b>
<b>Resources over/(under) Appropriations</b>	(221,870)	218,470	97,034	(691,681)	(691,681)	(538,100)	19,100
Beginning Fund Balance	2,298,615	2,076,745	2,295,215	2,392,250	2,392,250	1,700,569	1,162,469
<b>PROJECTED ENDING FUND BALANCE</b>	<b>2,076,745</b>	<b>2,295,215</b>	<b>2,392,250</b>	<b>1,700,569</b>	<b>1,700,569</b>	<b>1,162,469</b>	<b>1,181,569</b>

# Internal Service Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**140 - Facilities Replacement**

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45100 Investment Interest - LAIF	-	-	-	3,500	3,500	-	-
45110 Investment Interest - Chandler	5,752	9,398	12,215	-	-	10,000	10,000
45300 Gain/Loss on FMV of Asset	(5,314)	11,879	14,403	-	-	-	-
48900 Administrative Charges	150,000	150,000	150,000	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>150,438</b>	<b>171,277</b>	<b>176,618</b>	<b>3,500</b>	<b>3,500</b>	<b>10,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	374	533	588	500	500	600	600
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>374</b>	<b>533</b>	<b>588</b>	<b>500</b>	<b>500</b>	<b>600</b>	<b>600</b>
<b>TRANSFERS OUT</b>							
68100 TRANSFERS OUT	-	20,000	100,000	-	-	96,000	25,000
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>20,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>96,000</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>374</b>	<b>20,533</b>	<b>100,588</b>	<b>500</b>	<b>500</b>	<b>96,600</b>	<b>25,600</b>
<b>Resources over/(under) Appropriations</b>	150,065	150,744	76,030	3,000	3,000	(86,600)	(15,600)
Beginning Fund Balance	358,654	508,719	659,463	735,493	735,493	738,493	651,893
<b>PROJECTED ENDING FUND BALANCE</b>	<b>508,719</b>	<b>659,463</b>	<b>735,493</b>	<b>738,493</b>	<b>738,493</b>	<b>651,893</b>	<b>636,293</b>

# Internal Service Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**150 - PERS Side Fund**

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
48900 Administrative Charges	681,269	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>681,269</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>							
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
67200 Interest	15,805	-	-	-	-	-	-
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>15,805</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>15,805</b>	-	-	-	-	-	-
<b>Resources over/(under) Appropriations</b>	665,464	-	-	-	-	-	-
Beginning Fund Balance	(665,464)	-	-	-	-	-	-
<b>PROJECTED ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

**CITY OF SOLANA BEACH**

**152 - Real Property Acquisition**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
48900 Administrative Charges	-	-	367,860	445,700	445,700	445,700	445,700
<b>TOTAL RESOURCES</b>	-	-	<b>367,860</b>	<b>445,700</b>	<b>445,700</b>	<b>445,700</b>	<b>445,700</b>
<b>EXPENDITURES</b>							
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66100 Land	-	2,800,000	-	-	-	-	-
67200 Interest	-	74,597	-	67,600	67,600	57,105	46,300
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	-	<b>2,874,597</b>	-	<b>67,600</b>	<b>67,600</b>	<b>57,105</b>	<b>46,300</b>
<b>TOTAL EXPENDITURES</b>	-	<b>2,874,597</b>	-	<b>67,600</b>	<b>67,600</b>	<b>57,105</b>	<b>46,300</b>
<b>Resources over/(under) Appropriations</b>	-	(2,874,597)	367,860	378,100	378,100	388,595	399,400
Beginning Fund Balance	-	-	(2,874,597)	(2,506,737)	(2,506,737)	(2,128,637)	(1,740,042)
<b>PROJECTED ENDING FUND BALANCE</b>	-	<b>(2,874,597)</b>	<b>(2,506,737)</b>	<b>(2,128,637)</b>	<b>(2,128,637)</b>	<b>(1,740,042)</b>	<b>(1,340,642)</b>

Page Intentionally left Blank

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>OTHER POST EMPLOYMENT BENEFITS</b>	<b>5360</b>	<b>160-5000-5360</b>

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
	Retirees Health Insurance		180,000		185,000		173,259		185,000
			<b>180,000</b>		<b>185,000</b>		<b>173,259</b>		<b>185,000</b>

NOTES:



# Internal Service Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**160 - PARS OPEB**

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45100 Investment Interest - LAIF	-	-	-	-	-	-	-
45110 Investment Interest - Chandler	-	-	-	-	-	-	-
45120 Investment Interest - PARS	-	-	-	-	-	-	-
45300 Gain/Loss on FMV of Asset	-	-	-	-	-	-	-
48900 Administrative Charges	96,417	323,000	378,000	389,000	389,000	318,000	322,000
49100 Transfers In	-	185,000	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>96,417</b>	<b>508,000</b>	<b>378,000</b>	<b>389,000</b>	<b>389,000</b>	<b>318,000</b>	<b>322,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
62XXX Benefits	-	165,901	167,130	185,000	185,000	180,000	185,000
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>-</b>	<b>165,901</b>	<b>167,130</b>	<b>185,000</b>	<b>185,000</b>	<b>180,000</b>	<b>185,000</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65320 Contributions to Agencies	-	253,516	198,000	204,000	204,000	138,000	137,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>-</b>	<b>253,516</b>	<b>198,000</b>	<b>204,000</b>	<b>204,000</b>	<b>138,000</b>	<b>137,000</b>
<b>TRANSFERS OUT</b>							
68100 TRANSFERS OUT	92,434	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>92,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>92,434</b>	<b>419,417</b>	<b>365,130</b>	<b>389,000</b>	<b>389,000</b>	<b>318,000</b>	<b>322,000</b>
<b>Resources over/(under) Appropriations</b>	<b>3,984</b>	<b>88,582</b>	<b>12,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	92,434	96,418	185,000	197,870	197,870	197,870	197,870
<b>PROJECTED ENDING FUND BALANCE</b>	<b>96,418</b>	<b>185,000</b>	<b>197,870</b>	<b>197,870</b>	<b>197,870</b>	<b>197,870</b>	<b>197,870</b>

# Internal Service Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**165 - PARS Pension**

FY 2021-22 & FY 2022-23

FUND DETAIL	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45100 Investment Interest - LAIF	-	-	-	37,000	37,000	-	-
45110 Investment Interest - Chandler	49,892	91,319	67,765	-	-	75,000	75,000
45300 Gain/Loss on FMV of Asset	15,103	10,282	(2,640)	-	-	-	-
48900 Administrative Charges	357,098	622,744	283,926	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>422,093</b>	<b>724,344</b>	<b>349,051</b>	<b>37,000</b>	<b>37,000</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	5,178	9,747	11,879	4,000	4,000	18,000	19,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>5,178</b>	<b>9,747</b>	<b>11,879</b>	<b>4,000</b>	<b>4,000</b>	<b>18,000</b>	<b>19,000</b>
<b>TOTAL EXPENDITURES</b>	<b>5,178</b>	<b>9,747</b>	<b>11,879</b>	<b>4,000</b>	<b>4,000</b>	<b>18,000</b>	<b>19,000</b>
<b>Resources over/(under) Appropriations</b>	416,916	714,598	337,171	33,000	33,000	57,000	56,000
Beginning Fund Balance	1,236,120	1,653,036	2,367,634	2,704,804	2,704,804	2,737,804	2,794,804
<b>PROJECTED ENDING FUND BALANCE</b>	<b>1,653,036</b>	<b>2,367,634</b>	<b>2,704,804</b>	<b>2,737,804</b>	<b>2,737,804</b>	<b>2,794,804</b>	<b>2,850,804</b>

Page Intentionally left Blank

# **SPECIAL REVENUE FUNDS**



# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**202 - Gas Tax**

FY 2021-22 & FY 2022-23

FUND 202	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	3,881	8,513	7,052	2,000	2,000	3,000	2,000
48500 State Gax Tax Section 2105	73,407	76,473	71,073	73,900	73,900	78,335	82,600
48710 State Gax Tax Section 2106	54,027	55,889	49,894	53,000	53,000	53,570	56,650
48900 State Gax Tax Section 2107	95,534	96,173	89,744	88,800	88,800	99,630	105,000
48920 State Gax Tax Section 2107.5	3,000	3,000	3,000	3,000	3,000	3,000	3,000
49100 State Gax Tax Section 2103	52,677	46,563	96,073	117,700	117,700	106,635	126,600
46900 Miscellaneous - Intergovernmental	15,378	15,718	15,664	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>297,904</b>	<b>302,328</b>	<b>332,499</b>	<b>338,400</b>	<b>338,400</b>	<b>344,170</b>	<b>375,850</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
64190 Minor Equipment	-	-	3,453	-	-	-	-
65220 Advertising	-	-	706	-	-	-	-
65300 Professional Services	405,465	541,159	40,929	47,600	47,600	3,000	3,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>405,465</b>	<b>541,159</b>	<b>45,087</b>	<b>47,600</b>	<b>47,600</b>	<b>3,000</b>	<b>3,000</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66600 Design	-	-	10,043	100,000	100,000	-	-
66610 Construction	-	-	232,052	147,300	147,300	220,000	220,000
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>-</b>	<b>242,094</b>	<b>247,300</b>	<b>247,300</b>	<b>220,000</b>	<b>220,000</b>
<b>TOTAL EXPENDITURES</b>	<b>405,465</b>	<b>541,159</b>	<b>287,181</b>	<b>294,900</b>	<b>294,900</b>	<b>223,000</b>	<b>223,000</b>
<b>Resources over/(under) Appropriations</b>	(107,561)	(238,831)	45,315	43,500	43,500	121,170	152,850
Beginning Fund Balance	498,911	391,350	152,519	197,834	197,834	241,334	362,504
<b>PROJECTED ENDING FUND BALANCE</b>	<b>391,350</b>	<b>152,519</b>	<b>197,834</b>	<b>241,334</b>	<b>241,334</b>	<b>362,504</b>	<b>515,354</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

**203 - MID 33 Highway 101**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 203	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
41010 Property Taxes - Current	118,645	126,843	132,209	130,300	130,300	132,900	135,500
41030 Property Taxes - Delinquent	685	313	614	-	-	-	-
42180 Benefit Fees	11,908	12,058	11,766	11,500	11,500	11,500	11,500
42240 RDA Pass Thru Payments	3,395	4,543	5,178	-	-	-	-
45XXX Investment Interest	2,629	19,935	24,090	500	500	8,200	7,200
46300 State HOE	806	813	833	600	600	600	600
<b>TOTAL RESOURCES</b>	<b>138,068</b>	<b>164,505</b>	<b>174,690</b>	<b>142,900</b>	<b>142,900</b>	<b>153,200</b>	<b>154,800</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	15,079	15,421	16,365	8,100	8,100	19,985	20,590
62XXX Benefits	5,256	5,868	6,591	3,400	3,400	8,075	8,560
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>20,335</b>	<b>21,288</b>	<b>22,955</b>	<b>11,500</b>	<b>11,500</b>	<b>28,060</b>	<b>29,150</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	-	-	362	-	-	-	-
65220 Advertising	114	187	-	-	-	-	-
65240 Utilities - Electric	25,688	27,508	27,167	35,500	35,500	35,500	35,500
65260 Maint. of Buildings & Grounds	34,898	48,517	42,808	48,300	48,300	48,300	48,300
65270 Utilities - Water	6,670	6,162	5,143	5,200	5,200	8,000	8,000
65300 Professional Services	438	484	513	1,000	1,000	1,000	1,000
65700 Other Charges	5,070	5,196	5,243	3,000	3,000	5,500	5,500
65800 Administrative Charges	5,000	39,100	39,600	40,100	40,100	41,300	42,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>77,879</b>	<b>127,154</b>	<b>120,836</b>	<b>133,100</b>	<b>133,100</b>	<b>139,600</b>	<b>140,800</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	600	300	600	100	100	500	500
69200 Workers' Comp Charges	400	400	500	300	300	600	600
69400 PERS Side Fund	1,325	-	-	-	-	-	-
69600 PARS OPEB Charges	193	776	1,100	600	600	1,025	1,040
69650 PARS Pension Charges	714	1,495	711	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>3,232</b>	<b>2,971</b>	<b>2,911</b>	<b>1,000</b>	<b>1,000</b>	<b>2,125</b>	<b>2,140</b>
<b>TOTAL EXPENDITURES</b>	<b>101,445</b>	<b>151,413</b>	<b>146,703</b>	<b>145,600</b>	<b>145,600</b>	<b>169,785</b>	<b>172,090</b>
<b>Resources over/(under) Appropriations</b>	<b>36,623</b>	<b>13,092</b>	<b>27,985</b>	<b>(2,700)</b>	<b>(2,700)</b>	<b>(16,585)</b>	<b>(17,290)</b>
Beginning Fund Balance	484,125	520,748	533,840	561,824	561,824	559,124	542,539
<b>PROJECTED ENDING FUND BALANCE</b>	<b>520,748</b>	<b>533,840</b>	<b>561,824</b>	<b>559,124</b>	<b>559,124</b>	<b>542,539</b>	<b>525,249</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

**204 - MID 9C Santa Fe Hills**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 204	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
41010 Property Taxes - Current	207,089	217,966	230,531	221,000	221,000	225,400	229,900
41030 Property Taxes - Delinquent	1,212	542	1,048	-	-	-	-
42180 Benefit Fees	94,248	95,824	93,768	95,000	95,000	95,000	95,000
45XXX Investment Interest	236	4,991	7,943	-	-	3,500	3,500
46300 State HOE	1,405	1,394	1,450	1,500	1,500	1,500	1,500
<b>TOTAL RESOURCES</b>	<b>304,188</b>	<b>320,718</b>	<b>334,740</b>	<b>317,500</b>	<b>317,500</b>	<b>325,400</b>	<b>329,900</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65270 Utilities - Water	101,729	87,097	88,290	93,000	93,000	93,000	93,000
65300 Professional Services	167,075	202,084	195,129	195,000	195,000	345,000	220,000
65700 Other Charges	2,495	2,576	2,592	2,700	2,700	2,700	2,700
65800 Administrative Charges	9,500	9,500	9,500	9,500	9,500	9,500	9,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>280,799</b>	<b>301,258</b>	<b>295,511</b>	<b>300,200</b>	<b>300,200</b>	<b>450,200</b>	<b>325,200</b>
<b>TOTAL EXPENDITURES</b>	<b>280,799</b>	<b>301,258</b>	<b>295,511</b>	<b>300,200</b>	<b>300,200</b>	<b>450,200</b>	<b>325,200</b>
<b>Resources over/(under) Appropriations</b>	23,390	19,461	39,230	17,300	17,300	(124,800)	4,700
Beginning Fund Balance	95,478	118,868	138,329	177,558	177,558	194,858	70,058
<b>PROJECTED ENDING FUND BALANCE</b>	<b>118,868</b>	<b>138,329</b>	<b>177,558</b>	<b>194,858</b>	<b>194,858</b>	<b>70,058</b>	<b>74,758</b>



# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**205 - MID 9E Isla Verde**

FY 2021-22 & FY 2022-23

<b>FUND 205</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>RESOURCES</b>							
42180 Benefit Fees	6,413	5,980	6,058	6,000	6,000	6,000	6,000
45XXX Investment Interest	5	8	101	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>6,418</b>	<b>5,989</b>	<b>6,159</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	5,100	5,100	5,100	5,200	5,200	5,200	5,200
65700 Other Charges	101	602	105	100	100	100	100
65800 Administrative Charges	700	700	700	700	700	700	700
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>5,901</b>	<b>6,402</b>	<b>5,905</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL EXPENDITURES</b>	<b>5,901</b>	<b>6,402</b>	<b>5,905</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Resources over/(under) Appropriations</b>	517	(414)	254	-	-	-	-
Beginning Fund Balance	3,674	4,191	3,778	4,031	4,031	4,031	4,031
<b>PROJECTED ENDING FUND BALANCE</b>	<b>4,191</b>	<b>3,778</b>	<b>4,031</b>	<b>4,031</b>	<b>4,031</b>	<b>4,031</b>	<b>4,031</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**207 - MID 9H San Elijo #2**

FY 2021-22 & FY 2022-23

<b>FUND 207</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>RESOURCES</b>							
41010 Property Taxes - Current	78,391	82,575	87,730	83,600	83,600	85,200	86,900
41030 Property Taxes - Delinquent	461	205	397	-	-	-	-
42180 Benefit Fees	34,170	33,881	34,225	34,200	34,200	34,200	34,200
45XXX Investment Interest	1,154	8,290	11,198	100	100	4,150	3,950
46300 State HOE	532	529	552	400	400	400	400
<b>TOTAL RESOURCES</b>	<b>114,709</b>	<b>125,479</b>	<b>134,103</b>	<b>118,300</b>	<b>118,300</b>	<b>123,950</b>	<b>125,450</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	78,769	78,796	78,853	78,600	78,600	78,600	78,600
65700 Other Charges	970	1,002	1,013	300	300	300	300
65800 Administrative Charges	4,200	4,200	4,200	4,200	4,200	4,200	4,200
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>83,940</b>	<b>83,998</b>	<b>84,067</b>	<b>83,100</b>	<b>83,100</b>	<b>83,100</b>	<b>83,100</b>
<b>TOTAL EXPENDITURES</b>	<b>83,940</b>	<b>83,998</b>	<b>84,067</b>	<b>83,100</b>	<b>83,100</b>	<b>83,100</b>	<b>83,100</b>
<b>Resources over/(under) Appropriations</b>	30,769	41,481	50,036	35,200	35,200	40,850	42,350
Beginning Fund Balance	184,549	215,318	256,799	306,835	306,835	342,035	382,885
<b>PROJECTED ENDING FUND BALANCE</b>	<b>215,318</b>	<b>256,799</b>	<b>306,835</b>	<b>342,035</b>	<b>342,035</b>	<b>382,885</b>	<b>425,235</b>

# Special Revenue Funds

CITY OF SOLANA BEACH

208 - Coastal Rail Trail Maintenance District

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 208	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
42180 Benefit Fees	76,402	78,454	79,566	81,300	81,300	81,300	81,300
45XXX Investment Interest	387	2,399	4,341	-	-	1,700	1,400
<b>TOTAL RESOURCES</b>	<b>76,789</b>	<b>80,853</b>	<b>83,907</b>	<b>81,300</b>	<b>81,300</b>	<b>83,000</b>	<b>82,700</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65220 Advertising	-	-	568	600	600	-	-
65260 Maint. of Buildings & Grounds	34,017	58,280	45,457	65,500	65,500	64,800	64,800
65270 Utilities - Water	17,824	14,098	12,828	20,600	20,600	20,600	20,600
65300 Professional Services	3,663	3,668	3,671	4,698	4,698	3,700	3,700
65700 Other Charges	803	565	565	900	900	900	900
65800 Administrative Charges	3,900	3,900	3,900	3,900	3,900	3,900	3,900
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>60,207</b>	<b>80,511</b>	<b>66,989</b>	<b>96,198</b>	<b>96,198</b>	<b>93,900</b>	<b>93,900</b>
<b>TOTAL EXPENDITURES</b>	<b>60,207</b>	<b>80,511</b>	<b>66,989</b>	<b>96,198</b>	<b>96,198</b>	<b>93,900</b>	<b>93,900</b>
<b>Resources over/(under) Appropriations</b>	16,582	342	16,918	(14,898)	(14,898)	(10,900)	(11,200)
Beginning Fund Balance	69,667	86,249	86,590	103,508	103,508	88,611	77,711
<b>PROJECTED ENDING FUND BALANCE</b>	<b>86,249</b>	<b>86,590</b>	<b>103,508</b>	<b>88,611</b>	<b>88,611</b>	<b>77,711</b>	<b>66,511</b>

# Special Revenue Funds

CITY OF SOLANA BEACH

211 - Street Light District

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 211	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
41010 Property Taxes - Current	478,151	507,875	530,647	521,100	521,100	531,500	542,100
41030 Property Taxes - Delinquent	2,775	1,261	2,461	-	-	-	-
42180 Benefit Fees	77,499	78,104	77,374	77,000	77,000	77,000	77,000
42240 RDA Pass Thru Payments	10,182	13,617	15,468	-	-	-	-
45XXX Investment Interest	7,569	91,220	107,449	30,000	30,000	40,500	40,500
46300 State HOE	3,256	3,261	3,349	3,200	3,200	3,200	3,200
<b>TOTAL RESOURCES</b>	<b>579,432</b>	<b>695,339</b>	<b>736,748</b>	<b>631,300</b>	<b>631,300</b>	<b>652,200</b>	<b>662,800</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	79,803	80,348	84,891	80,100	80,100	104,170	107,520
62XXX Benefits	27,115	29,488	32,992	33,100	33,100	43,845	46,450
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>106,918</b>	<b>109,836</b>	<b>117,883</b>	<b>113,200</b>	<b>113,200</b>	<b>148,015</b>	<b>153,970</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	-	224	500	-	-	-	-
63200 Training	-	-	156	-	-	-	-
63300 Membership and Dues	-	-	-	200	200	200	200
63400 Clothing and Personal Expenses	89	104	100	-	-	-	-
64200 Departmental Special Supplies	-	-	-	-	-	-	-
65220 Advertising	232	-	543	600	600	600	600
65230 Communications	67	69	43	1,000	1,000	100	100
65240 Utilities - Electric	78,822	79,729	79,149	93,600	93,600	93,600	93,600
65300 Professional Services	19,630	29,187	26,492	32,400	62,400	70,490	55,850
65700 Other Charges	8,948	9,225	9,167	6,879	6,879	2,500	2,500
65800 Administrative Charges	14,400	81,500	82,500	83,500	83,500	86,000	88,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>122,188</b>	<b>200,037</b>	<b>198,650</b>	<b>218,179</b>	<b>248,179</b>	<b>253,490</b>	<b>241,350</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66400 Equipment	-	33,745	-	-	-	-	-
69100 Claims Liability Charges	3,000	1,600	2,900	800	800	2,600	2,800
69200 Workers' Comp Charges	2,400	1,900	2,600	3,200	3,200	3,000	3,200
69400 PERS Side Fund	6,410	-	-	-	-	-	-
69600 PARS OPEB Charges	1,061	3,585	5,700	5,500	5,500	5,290	5,360
69650 PARS Pension Charges	3,928	6,911	3,223	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>16,799</b>	<b>47,741</b>	<b>14,423</b>	<b>9,500</b>	<b>9,500</b>	<b>10,890</b>	<b>11,360</b>
<b>TRANSFERS OUT</b>							
68100 Transfers Out	70,400	70,400	70,400	70,400	70,400	70,400	70,400
<b>TOTAL TRANSFERS OUT</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>	<b>70,400</b>
<b>TOTAL EXPENDITURES</b>	<b>316,305</b>	<b>428,014</b>	<b>401,356</b>	<b>411,279</b>	<b>441,279</b>	<b>482,795</b>	<b>477,080</b>
<b>Resources over/(under) Appropriations</b>	<b>263,127</b>	<b>267,325</b>	<b>335,391</b>	<b>220,021</b>	<b>190,021</b>	<b>169,405</b>	<b>185,720</b>
Beginning Fund Balance	1,935,320	2,198,447	2,465,772	2,801,163	2,801,163	2,991,184	3,160,589
<b>PROJECTED ENDING FUND BALANCE</b>	<b>2,198,447</b>	<b>2,465,772</b>	<b>2,801,163</b>	<b>3,021,184</b>	<b>2,991,184</b>	<b>3,160,589</b>	<b>3,346,309</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**213 - Developer Pass-Thru**

FY 2021-22 & FY 2022-23

FUND 213	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	1,347	-	12,149	-	-	-	-
48930 Developer Pass-Thru	409,362	285,376	77,433	100,000	100,000	100,000	100,000
<b>TOTAL RESOURCES</b>	<b>410,709</b>	<b>285,376</b>	<b>89,582</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	6,817	-	-	-	-	-	-
62XXX Benefits	714	-	-	-	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>7,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	402,903	285,376	82,652	100,000	100,000	100,000	100,000
65700 Other Charges	-	-	6,930	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>402,903</b>	<b>285,376</b>	<b>89,582</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69400 PERS Side Fund	362	-	-	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>403,265</b>	<b>285,376</b>	<b>89,582</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Resources over/(under) Appropriations</b>	<b>7,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	(7,531)	(87)	(87)	(87)	(87)	(87)	(87)
<b>PROJECTED ENDING FUND BALANCE</b>	<b>(87)</b>	<b>(87)</b>	<b>(87)</b>	<b>(87)</b>	<b>(87)</b>	<b>(87)</b>	<b>(87)</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**214 - Fire Mitigation Fees**

FY 2021-22 & FY 2022-23

<b>FUND 214</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>RESOURCES</b>							
47550 Fire Mitigation Fees	1,891	5,963	15,272	5,000	5,000	10,000	10,000
<b>TOTAL RESOURCES</b>	<b>1,891</b>	<b>5,963</b>	<b>15,272</b>	<b>5,000</b>	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63400 Clothing and Personal Expenses	5,687	3,745	5,000	5,000	5,000	6,000	6,000
65300 Professional Services	6,375	6,875	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>12,062</b>	<b>10,620</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL EXPENDITURES</b>	<b>12,062</b>	<b>10,620</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Resources over/(under) Appropriations</b>	<b>(10,172)</b>	<b>(4,657)</b>	<b>10,272</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>
Beginning Fund Balance	(2,881)	(13,053)	(17,710)	(7,438)	(7,438)	(7,438)	(3,438)
<b>PROJECTED ENDING FUND BALANCE</b>	<b>(13,053)</b>	<b>(17,710)</b>	<b>(7,438)</b>	<b>(7,438)</b>	<b>(7,438)</b>	<b>(3,438)</b>	<b>562</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

**215 - State Parks Boating & Waterways**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 215	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	459	948	913	-	-	-	-
46800 State Grants	-	-	-	-	450,000	-	-
<b>TOTAL RESOURCES</b>	<b>459</b>	<b>948</b>	<b>913</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	-	-	-	-	450,000	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>-</b>
<b>Resources over/(under) Appropriations</b>	459	948	913	-	-	-	-
Beginning Fund Balance	59,910	60,369	61,316	62,229	62,229	62,229	62,229
<b>PROJECTED ENDING FUND BALANCE</b>	<b>60,369</b>	<b>61,316</b>	<b>62,229</b>	<b>62,229</b>	<b>62,229</b>	<b>62,229</b>	<b>62,229</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

**219 - Citizens Option for Public Safety**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 219	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	949	8,361	9,112	400	400	3,500	3,000
46800 State Grants	139,416	148,747	80,000	100,000	100,000	100,000	100,000
<b>TOTAL RESOURCES</b>	<b>140,366</b>	<b>157,108</b>	<b>89,112</b>	<b>100,400</b>	<b>100,400</b>	<b>103,500</b>	<b>103,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	100,159	100,112	100,236	150,000	150,000	150,000	150,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>100,159</b>	<b>100,112</b>	<b>100,236</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL EXPENDITURES</b>	<b>100,159</b>	<b>100,112</b>	<b>100,236</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Resources over/(under) Appropriations</b>	40,206	56,995	(11,123)	(49,600)	(49,600)	(46,500)	(47,000)
Beginning Fund Balance	164,866	205,072	262,067	250,944	250,944	201,344	154,844
<b>PROJECTED ENDING FUND BALANCE</b>	<b>205,072</b>	<b>262,067</b>	<b>250,944</b>	<b>201,344</b>	<b>201,344</b>	<b>154,844</b>	<b>107,844</b>



# Special Revenue Funds

**CITY OF SOLANA BEACH**

**220 - Transportation Development Act**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 220	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
46810 County of San Diego	323,860	120,309	150,616	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>323,860</b>	<b>120,309</b>	<b>150,616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	177,847	-	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>177,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66600 Design	-	148,530	157,091	-	-	-	-
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>148,530</b>	<b>157,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>177,847</b>	<b>148,530</b>	<b>157,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resources over/(under) Appropriations</b>	146,013	(28,221)	(6,475)	-	-	-	-
Beginning Fund Balance	(146,013)	-	(28,221)	(34,696)	(34,696)	(34,696)	(34,696)
<b>PROJECTED ENDING FUND BALANCE</b>	<b>-</b>	<b>(28,221)</b>	<b>(34,696)</b>	<b>(34,696)</b>	<b>(34,696)</b>	<b>(34,696)</b>	<b>(34,696)</b>

# Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

228 - Transnet

FY 2021-22 & FY 2022-23

FUND 228	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	48	-	6,143	-	-	1,500	1,500
46580 Transnet/Sandag	648,535	438,001	553,200	144,400	144,400	250,000	250,000
46900 Miscellaneous - Intergovernmental	-	106,504	48,505	-	-	-	-
47400 RTCIP Fee	36,233	46,381	7,246	-	-	7,800	7,800
49100 Transfers In	12,710	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>697,525</b>	<b>590,886</b>	<b>615,094</b>	<b>144,400</b>	<b>144,400</b>	<b>259,300</b>	<b>259,300</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65220 Advertising	-	-	461	-	-	-	-
65300 Professional Services	435,235	191,985	75	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>435,235</b>	<b>191,985</b>	<b>536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66600 Design	-	13,570	20,388	34,492	34,492	137,000	-
66610 Construction	-	26	201,926	144,400	144,400	113,000	250,000
67200 Interest	325,105	325,105	325,105	-	-	-	-
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>325,105</b>	<b>338,701</b>	<b>547,419</b>	<b>178,892</b>	<b>178,892</b>	<b>250,000</b>	<b>250,000</b>
<b>TRANSFERS OUT</b>							
68100 Transfers Out	12,710	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>12,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>773,049</b>	<b>530,686</b>	<b>547,955</b>	<b>178,892</b>	<b>178,892</b>	<b>250,000</b>	<b>250,000</b>
<b>Resources over/(under) Appropriations</b>	<b>(75,524)</b>	<b>60,200</b>	<b>67,138</b>	<b>(34,492)</b>	<b>(34,492)</b>	<b>9,300</b>	<b>9,300</b>
Beginning Fund Balance	38,518	(37,006)	23,194	90,332	90,332	55,840	65,140
<b>PROJECTED ENDING FUND BALANCE</b>	<b>(37,006)</b>	<b>23,194</b>	<b>90,332</b>	<b>55,840</b>	<b>55,840</b>	<b>65,140</b>	<b>74,440</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

**240 - Community Development Block Grant**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 240	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
46600 Federal Grants	-	-	-	-	-	45,700	45,700
46810 County of San Diego	3,037	42,500	52,323	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>3,037</b>	<b>42,500</b>	<b>52,323</b>	<b>-</b>	<b>-</b>	<b>45,700</b>	<b>45,700</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65220 Advertising	-	-	566	-	-	-	-
65300 Professional Services	-	42,500	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>-</b>	<b>42,500</b>	<b>566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66610 Construction	-	-	52,100	-	-	45,700	45,700
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>-</b>	<b>52,100</b>	<b>-</b>	<b>-</b>	<b>45,700</b>	<b>45,700</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>42,500</b>	<b>52,666</b>	<b>-</b>	<b>-</b>	<b>45,700</b>	<b>45,700</b>
<b>Resources over/(under) Appropriations</b>	<b>3,037</b>	<b>-</b>	<b>(343)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	(18,611)	(15,575)	(15,575)	(15,917)	(15,917)	(15,917)	(15,917)
<b>PROJECTED ENDING FUND BALANCE</b>	<b>(15,575)</b>	<b>(15,575)</b>	<b>(15,917)</b>	<b>(15,917)</b>	<b>(15,917)</b>	<b>(15,917)</b>	<b>(15,917)</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**241 - CALTRANS**

FY 2021-22 & FY 2022-23

FUND 241	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	670	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65700 Other Charges	-	5,546	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>-</b>	<b>5,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT</b>							
68100 Transfers Out	-	54,743	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>54,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>60,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resources over/(under) Appropriations</b>	670	(60,289)	-	-	-	-	-
Beginning Fund Balance	59,619	60,289	-	-	-	-	-
<b>PROJECTED ENDING FUND BALANCE</b>	<b>60,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**246 - Miscellaneous Grants**

FY 2021-22 & FY 2022-23

FUND 246	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	-	-	142	-	-	-	-
46600 Federal Grants	-	-	-	-	1,590,340	1,590,340	-
46800 State Grants	-	-	-	-	-	186,475	-
<b>TOTAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>142</b>	<b>-</b>	<b>1,590,340</b>	<b>1,776,815</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66610 Construction	-	-	-	-	-	186,475	-
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,475</b>	<b>-</b>
<b>TRANSFERS OUT</b>							
68100 Transfers Out	-	-	-	-	-	2,239,400	941,285
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,239,400</b>	<b>941,285</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,425,875</b>	<b>941,285</b>
<b>Resources over/(under) Appropriations</b>	<b>-</b>	<b>-</b>	<b>142</b>	<b>-</b>	<b>1,590,340</b>	<b>(649,060)</b>	<b>(941,285)</b>
Beginning Fund Balance	6,098	6,098	6,098	6,240	6,240	1,596,580	947,520
<b>PROJECTED ENDING FUND BALANCE</b>	<b>6,098</b>	<b>6,098</b>	<b>6,240</b>	<b>6,240</b>	<b>1,596,580</b>	<b>947,520</b>	<b>6,235</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**247 - SB1 RMRA**

FY 2021-22 & FY 2022-23

FUND 247	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	-	2,005	6,853	-	-	-	-
46160 RMRA Road Maint Rehab Acct	79,262	255,598	241,318	236,400	236,400	272,315	280,400
<b>TOTAL RESOURCES</b>	<b>79,262</b>	<b>257,603</b>	<b>248,171</b>	<b>236,400</b>	<b>236,400</b>	<b>272,315</b>	<b>280,400</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	-	200,068	147	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>-</b>	<b>200,068</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66610 Construction	-	-	199,622	208,300	208,300	270,000	290,000
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>-</b>	<b>199,622</b>	<b>208,300</b>	<b>208,300</b>	<b>270,000</b>	<b>290,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>200,068</b>	<b>199,769</b>	<b>208,300</b>	<b>208,300</b>	<b>270,000</b>	<b>290,000</b>
<b>Resources over/(under) Appropriations</b>	<b>79,262</b>	<b>57,536</b>	<b>48,402</b>	<b>28,100</b>	<b>28,100</b>	<b>2,315</b>	<b>(9,600)</b>
Beginning Fund Balance	-	79,262	136,798	185,200	185,200	213,300	215,615
<b>PROJECTED ENDING FUND BALANCE</b>	<b>79,262</b>	<b>136,798</b>	<b>185,200</b>	<b>213,300</b>	<b>213,300</b>	<b>215,615</b>	<b>206,015</b>

# Special Revenue Funds

CITY OF SOLANA BEACH

250 - Coastal Area Business & Visitor Assistance

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 250	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
42110 Transient Occupancy Tax	102,878	108,728	77,215	73,400	73,400	80,000	95,000
42210 Short Term Vacation Rental TOT	37,718	46,580	34,863	27,100	27,100	45,000	48,000
45XXX Investment Interest	3,457	22,567	32,224	2,500	2,500	12,000	10,000
48630 Special Events	3,538	6,809	3,492	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>147,592</b>	<b>184,684</b>	<b>147,793</b>	<b>103,000</b>	<b>103,000</b>	<b>137,000</b>	<b>153,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	491	565	684	100	100	100	100
65320 Contributions to Agencies	20,000	20,000	19,570	15,000	15,000	15,000	15,000
65380 Special Events	15,875	15,068	11,411	20,500	20,500	20,500	20,500
65750 Public Art Expenditures	5,370	94,273	-	23,350	33,350	17,500	17,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>41,736</b>	<b>129,906</b>	<b>31,665</b>	<b>58,950</b>	<b>68,950</b>	<b>53,100</b>	<b>53,100</b>
<b>TOTAL EXPENDITURES</b>	<b>41,736</b>	<b>129,906</b>	<b>31,665</b>	<b>58,950</b>	<b>68,950</b>	<b>53,100</b>	<b>53,100</b>
<b>Resources over/(under) Appropriations</b>	105,856	54,778	116,130	44,050	34,050	83,900	99,900
Beginning Fund Balance	513,238	619,094	673,873	790,002	790,002	824,052	907,952
<b>PROJECTED ENDING FUND BALANCE</b>	<b>619,094</b>	<b>673,873</b>	<b>790,002</b>	<b>834,052</b>	<b>824,052</b>	<b>907,952</b>	<b>1,007,852</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**255 - Camp Programs**

FY 2021-22 & FY 2022-23

FUND 255	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	(326)	1,142	-	-	-	-	-
47610 After School Program	34,870	36,235	(1,680)	66,100	66,100	65,000	75,000
47790 Sale of Publications/Program Supplies	28,996	32,301	7,044	-	-	-	-
48100 Junior Lifeguards	268,133	265,492	17,477	322,800	352,800	425,000	450,000
49100 Transfers In	-	-	346,415	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>331,674</b>	<b>335,170</b>	<b>369,256</b>	<b>388,900</b>	<b>418,900</b>	<b>490,000</b>	<b>525,000</b>
<b>EXPENDITURES</b>							
<b>JUNIOR LIFEGUARD PROGRAM</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	193,122	194,533	154,809	175,300	175,300	208,210	219,515
62XXX Benefits	33,109	39,662	51,245	37,200	37,200	65,335	70,225
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>226,231</b>	<b>234,195</b>	<b>206,054</b>	<b>212,500</b>	<b>212,500</b>	<b>273,545</b>	<b>289,740</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63100 Insurance Premiums	12,830	11,768	(207)	12,000	12,000	16,000	16,000
63150 Travel, Conferences, & Meetings	24,535	7,072	4,658	7,100	7,100	8,000	8,000
63200 Training	598	754	150	1,000	1,000	1,200	1,200
63400 Clothing and Personal Expenses	35,885	43,499	23,755	9,000	9,000	35,000	43,500
64160 Office Supplies	481	521	222	700	700	700	700
64170 Postage	-	-	34	-	-	-	-
64190 Minor Equipment	3,461	4,365	1,393	5,000	5,000	7,000	7,000
64200 Departmental Special Supplies	4,240	2,691	1,228	3,000	3,000	7,300	7,300
64210 Small Tools	-	-	(47,545)	-	-	-	-
64270 Vehicle Operating Supplies	44	-	-	200	200	200	200
64280 Vehicle Maintenance	423	651	51	700	700	700	700
65190 Bank Charges	11,817	12,653	7,246	13,000	13,000	13,000	13,000
65210 Camp Discounts	8,266	6,893	626	6,900	6,900	11,000	11,000
65220 Advertising	-	-	128	-	-	-	-
65230 Communications	152	-	-	-	-	-	-
65250 Rents and Leases	3,088	2,834	1,272	3,000	3,000	3,100	3,100
65300 Professional Services	260	2,352	2,300	3,400	3,400	3,800	3,800
65310 Maint. & Operation of Equipment	-	39	84	200	200	200	200
65340 Camp Scholarships	5,725	4,563	1,700	6,000	6,000	6,000	6,000
65800 Administrative Charges	6,059	26,549	6,700	26,600	26,600	26,600	26,600
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>117,863</b>	<b>127,204</b>	<b>3,795</b>	<b>97,800</b>	<b>97,800</b>	<b>139,800</b>	<b>148,300</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	6,600	3,800	7,900	1,800	1,800	5,000	5,400
69200 Workers' Comp Charges	5,200	4,500	7,200	7,000	7,000	5,700	6,200
69400 PERS Side Fund	7,861	-	-	-	-	-	-
69600 PARS OPEB Charges	1,832	6,475	7,200	3,700	3,700	5,520	5,590
69650 PARS Pension Charges	6,785	12,483	4,578	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>28,278</b>	<b>27,258</b>	<b>26,878</b>	<b>12,500</b>	<b>12,500</b>	<b>16,220</b>	<b>17,190</b>
<b>TOTAL EXPENDITURES - JUNIOR LIFEGUARDS</b>	<b>372,372</b>	<b>388,657</b>	<b>236,727</b>	<b>322,800</b>	<b>322,800</b>	<b>429,565</b>	<b>455,230</b>
<b>RECREATION - CAMP PROGRAM</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	42,166	44,747	41,573	48,200	48,200	53,035	54,625
62XXX Benefits	8,021	9,103	12,077	13,600	13,600	14,315	15,085
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>50,187</b>	<b>53,849</b>	<b>53,650</b>	<b>61,800</b>	<b>61,800</b>	<b>67,350</b>	<b>69,710</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63100 Insurance Premiums	1,426	2,077	-	-	-	2,000	2,000
63150 Travel, Conferences, & Meetings	-	281	264	-	-	-	-
65370 Summer Day Camp	7,941	7,727	8,164	-	-	9,500	9,500
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>9,367</b>	<b>10,084</b>	<b>8,428</b>	<b>-</b>	<b>-</b>	<b>11,500</b>	<b>11,500</b>

(Continued on Next Page)



# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**255 - Camp Programs**

FY 2021-22 & FY 2022-23

<b>FUND 255</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Mid-Year</b>	<b>Adopted</b>	<b>Adopted</b>
				<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	-	-	1,600	500	500	1,300	1,400
69200 Workers' Comp Charges	-	-	1,500	1,900	1,900	1,500	1,600
69400 PERS Side Fund	2,438	-	-	-	-	-	-
69600 PARS OPEB Charges	386	1,609	1,800	1,900	1,900	1,480	1,500
69650 PARS Pension Charges	1,428	3,102	1,047	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>4,252</b>	<b>4,711</b>	<b>5,947</b>	<b>4,300</b>	<b>4,300</b>	<b>4,280</b>	<b>4,500</b>
<b>TOTAL EXPENDITURES - RECREATION CAMP</b>	<b>63,806</b>	<b>68,645</b>	<b>68,025</b>	<b>66,100</b>	<b>66,100</b>	<b>83,130</b>	<b>85,710</b>
<b>TOTAL EXPENTITURES</b>	<b>436,177</b>	<b>457,302</b>	<b>304,752</b>	<b>388,900</b>	<b>388,900</b>	<b>512,695</b>	<b>540,940</b>
<b>Resources over/(under) Appropriations</b>	(104,502)	(122,132)	64,505	-	30,000	(22,695)	(15,940)
Beginning Fund Balance	175,631	71,129	(51,004)	13,501	13,501	43,501	20,806
<b>PROJECTED ENDING FUND BALANCE</b>	<b>71,129</b>	<b>(51,004)</b>	<b>13,501</b>	<b>13,501</b>	<b>43,501</b>	<b>20,806</b>	<b>4,866</b>

# Special Revenue Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**263 - Housing**

FY 2021-22 & FY 2022-23

<b>FUND 263</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted Budget</b>	<b>2020-21 Mid-Year Budget</b>	<b>2021-22 Adopted Budget</b>	<b>2022-23 Adopted Budget</b>
<b>RESOURCES</b>							
45XXX Investment Interest	2,892	19,025	15,544	2,500	2,500	7,500	6,000
47100 In-Lieu Housing Fees	9,792	258,329	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>12,684</b>	<b>277,353</b>	<b>15,544</b>	<b>2,500</b>	<b>2,500</b>	<b>7,500</b>	<b>6,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	17,498	7,112	2,133	58,559	58,559	10,000	10,000
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>17,498</b>	<b>7,112</b>	<b>2,133</b>	<b>58,559</b>	<b>58,559</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>17,498</b>	<b>7,112</b>	<b>2,133</b>	<b>58,559</b>	<b>58,559</b>	<b>10,000</b>	<b>10,000</b>
<b>Resources over/(under) Appropriations</b>	<b>(4,814)</b>	<b>270,241</b>	<b>13,411</b>	<b>(56,059)</b>	<b>(56,059)</b>	<b>(2,500)</b>	<b>(4,000)</b>
Beginning Fund Balance	358,427	353,613	623,854	637,265	637,265	581,206	578,706
<b>PROJECTED ENDING FUND BALANCE</b>	<b>353,613</b>	<b>623,854</b>	<b>637,265</b>	<b>581,206</b>	<b>581,206</b>	<b>578,706</b>	<b>574,706</b>

# Special Revenue Funds

CITY OF SOLANA BEACH

270 - Public Safety Special Revenue

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 270	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
46500 CSA 17 Contract Revenue	18,787	30,055	183,437	19,500	19,500	68,000	70,000
46600 Federal Grants	13,593	9,912	24,379	30,000	42,324	30,000	30,000
46710 Fire Revenue from Other Agencies	387,625	258,238	137,346	-	-	-	-
48210 Donations	-	-	300	-	-	-	-
48500 Miscellaneous Revenue	-	100	200	-	-	-	-
48920 Reimbursed Costs	4,617	21,635	12,503	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>424,621</b>	<b>319,941</b>	<b>358,165</b>	<b>49,500</b>	<b>61,824</b>	<b>98,000</b>	<b>100,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	290,683	174,303	114,107	-	-	-	-
62XXX Benefits	4,536	2,190	2,394	-	-	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>295,220</b>	<b>176,493</b>	<b>116,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences, & Meetings	4,710	4,033	2,931	-	-	-	-
63200 Training	712	2,627	-	-	-	-	-
63400 Clothing and Personal Expenses	5,675	-	-	-	-	-	-
64190 Minor Equipment	6,846	4,599	19,398	-	12,324	-	-
64200 Departmental Special Supplies	1,587	1,593	5,317	85,000	85,000	-	-
64270 Vehicle Operating Supplies	205	-	290	-	-	-	-
64280 Vehicle Maintenance	-	(80)	-	-	-	-	-
65230 Communications	1,368	1,368	1,368	-	-	-	-
65300 Professional Services	-	1,755	1,505	-	-	-	-
65310 Maint. & Operation of Equipment	-	-	3,990	-	-	-	-
65700 Other Charges	-	-	181	-	-	-	-
65800 Administrative Charges	-	-	102,000	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>21,104</b>	<b>15,895</b>	<b>136,980</b>	<b>85,000</b>	<b>97,324</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66400 Equipment	30,909	23,517	144,452	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>30,909</b>	<b>23,517</b>	<b>144,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>347,233</b>	<b>215,905</b>	<b>397,933</b>	<b>85,000</b>	<b>97,324</b>	<b>-</b>	<b>-</b>
<b>Resources over/(under) Appropriations</b>	<b>77,388</b>	<b>103,976</b>	<b>(39,768)</b>	<b>(35,500)</b>	<b>(35,500)</b>	<b>98,000</b>	<b>100,000</b>
Beginning Fund Balance	137,155	214,543	318,519	278,751	278,751	243,251	341,251
<b>PROJECTED ENDING FUND BALANCE</b>	<b>214,543</b>	<b>318,519</b>	<b>278,751</b>	<b>243,251</b>	<b>243,251</b>	<b>341,251</b>	<b>441,251</b>

# DEBT SERVICE



# Debt Service

## CITY OF SOLANA BEACH

Estimated Expenditures

## 317 - Public Facilities

FY 2021-22 & FY 2022-23

FUND 317	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
49100 Transfers In	152,400	151,100	151,100	151,100	151,100	150,100	147,500
<b>TOTAL RESOURCES</b>	<b>152,400</b>	<b>151,100</b>	<b>151,100</b>	<b>151,100</b>	<b>151,100</b>	<b>150,100</b>	<b>147,500</b>
<b>EXPENDITURES</b>							
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
67100 Principal Retirement	126,800	129,800	137,600	135,300	135,300	142,700	145,000
67200 Interest	25,629	21,267	16,721	15,800	15,800	7,360	2,465
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>152,429</b>	<b>151,067</b>	<b>154,321</b>	<b>151,100</b>	<b>151,100</b>	<b>150,060</b>	<b>147,465</b>
<b>TOTAL EXPENDITURES</b>	<b>152,429</b>	<b>151,067</b>	<b>154,321</b>	<b>151,100</b>	<b>151,100</b>	<b>150,060</b>	<b>147,465</b>
<b>Resources over/(under) Appropriations</b>	(29)	33	(3,221)	-	-	40	35
Beginning Fund Balance	24,927	24,898	24,931	21,710	21,710	21,710	21,750
<b>PROJECTED ENDING FUND BALANCE</b>	<b>24,898</b>	<b>24,931</b>	<b>21,710</b>	<b>21,710</b>	<b>21,710</b>	<b>21,750</b>	<b>21,785</b>

# Debt Service

## CITY OF SOLANA BEACH

Estimated Expenditures

## 320 - Capital Leases

FY 2021-22 & FY 2022-23

FUND 320	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
49100 Transfers In	202,400	202,400	202,400	202,400	202,400	70,400	70,400
<b>TOTAL RESOURCES</b>	<b>202,400</b>	<b>202,400</b>	<b>202,400</b>	<b>202,400</b>	<b>202,400</b>	<b>70,400</b>	<b>70,400</b>
<b>EXPENDITURES</b>							
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
67900 Principal Retirement	169,566	174,171	178,905	132,000	132,000	56,850	58,825
67950 Interest	32,752	28,148	23,414	70,400	70,400	13,550	11,575
<b>TOTAL CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>202,318</b>	<b>202,318</b>	<b>202,318</b>	<b>202,400</b>	<b>202,400</b>	<b>70,400</b>	<b>70,400</b>
<b>TOTAL EXPENDITURES</b>	<b>202,318</b>	<b>202,318</b>	<b>202,318</b>	<b>202,400</b>	<b>202,400</b>	<b>70,400</b>	<b>70,400</b>
<b>Resources over/(under) Appropriations</b>	82	82	82	-	-	-	-
Beginning Fund Balance	-	82	163	245	245	245	245
<b>PROJECTED ENDING FUND BALANCE</b>	<b>82</b>	<b>163</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>245</b>	<b>245</b>

# **CAPITAL IMPROVEMENTS**





**Capital Improvement Plan  
FY 2021/22 & FY 2022/23**

<b>Project Appropriations By Funding Source (Cost Estimate)</b>				
<b>Project Number</b>	<b>Funding Source &amp; Project Title</b>	<b>2021-22 Adopted Budget</b>	<b>2022-23 Adopted Budget</b>	<b>Total by Funding Source</b>
<b>459 City CIP / General Fund</b>				
9441.06	Fletcher Cove Playground Repairs	20,000	-	20,000
9955.22	ADA Transition Plan Projects	5,000	5,000	10,000
9456.22	Storm Drain Improvements - Major	300,000	300,000	600,000
9438.12	La Colonia Master Plan Update	20,000		20,000
9438.11	LC Park Playground Project	293,000		293,000
9408.00	City Hall Elevator Upgrade	75,000		75,000
	La Colonia Courtyard Trellis Repair	10,000	20,000	30,000
	Glenmont Pocket Park Design	10,000		10,000
	La Colonia Reseal Parking Lot	8,000		8,000
	City-Wide Tree planting project	25,000	10,000	35,000
	<b>Total City CIP / General Fund</b>	<b>766,000</b>	<b>335,000</b>	<b>1,101,000</b>
<b>135 Equipment Replacement</b>				
9397.00	Fire Station Generator	70,000		70,000
	<b>Total Equipment Replacement</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>
<b>140 Facilities Replacement</b>				
9462.04	Fletcher Cove Community Center Deferred Maintenance	20,000		20,000
9407.22	City Hall Deferred Maintenance	25,000	25,000	50,000
9395.22	Fire Station Deferred Maintenance	35,000		35,000
	Marine Safety Center Deferred Maintenance	16,000		16,000
	<b>Total Facilities Replacement</b>	<b>96,000</b>	<b>25,000</b>	<b>121,000</b>
<b>202 Gas Tax</b>				
9321.04	Miscellaneous Traffic Calming Projects	50,000	50,000	100,000
9362.22	Annual Pavement Management Program	170,000	170,000	340,000
	<b>Total Gas Tax</b>	<b>220,000</b>	<b>220,000</b>	<b>440,000</b>
<b>228 Transnet II</b>				
9362.00	Annual Pavement Management Program	38,000	250,000	288,000
9525.00	Santa Helena Neighborhood Trail Design	70,000		70,000
9320.02	Glencrest Sidewalk Installation	75,000		75,000
	Safe Routes to School Masterplan	55,000		55,000
	South Acacia Avenue Reconstruction Design	12,000		12,000
	<b>Total TransNet II</b>	<b>250,000</b>	<b>250,000</b>	<b>500,000</b>
<b>240 CDBG</b>				
	ADA Pedestrian Ramps	45,700	45,700	91,400
	<b>Total CDBG</b>	<b>45,700</b>	<b>45,700</b>	<b>91,400</b>
<b>246 Miscellaneous Grants</b>				
9438.11	LCC Tot Lot Project	186,000	-	186,000
	<b>Total Miscellaneous Grants</b>	<b>186,000</b>	<b>-</b>	<b>186,000</b>
<b>247 SB1</b>				
9362.20	Annual Pavement Management Program	270,000	290,000	560,000
	<b>Total SB1</b>	<b>270,000</b>	<b>290,000</b>	<b>560,000</b>
<b>450 TOT Sand Replenishment</b>				
9441.07	Fletcher Cove Access Ramp	150,000	-	150,000
9449.02	Marine Safety Building	450,000	-	450,000
9438.11	Fletcher Cove Repairs	-	-	-
	Fletcher Cove Dissipator	40,000	-	40,000
	<b>Total Sand Replenishment</b>	<b>640,000</b>	<b>-</b>	<b>640,000</b>
<b>509 Sanitation</b>				
9856.22	Sanitary Sewer Pipeline Rehabilitation	500,000	500,000	1,000,000
	<b>Total Sanitation</b>	<b>500,000</b>	<b>500,000</b>	<b>1,000,000</b>
<b>Unfunded</b>				
9382.XX	Lomas Santa Fe Drive Corridor	-	-	-
	<b>Total Unfunded</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Project Appropriations</b>	<b>3,043,700</b>	<b>1,665,700</b>	<b>4,709,400</b>

# Capital Project Funds

CITY OF SOLANA BEACH

450 - Sand Replenishment TOT

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 450	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
42110 Transient Occupancy Tax	205,756	217,455	154,430	146,800	146,800	170,000	190,000
42210 Short Term Vacation Rental TOT	75,437	93,161	69,725	54,100	54,100	70,000	75,000
45XXX Investment Interest	4,135	23,295	34,835	400	400	10,000	8,000
48920 Reimbursed Costs	-	11,334	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>285,328</b>	<b>345,246</b>	<b>258,990</b>	<b>201,300</b>	<b>201,300</b>	<b>250,000</b>	<b>273,000</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	372,665	158,617	119,781	241,003	241,003	641,850	191,850
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>372,665</b>	<b>158,617</b>	<b>119,781</b>	<b>241,003</b>	<b>241,003</b>	<b>641,850</b>	<b>191,850</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66610 Construction	-	22,200	41,980	150,000	150,000	230,000	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>22,200</b>	<b>41,980</b>	<b>150,000</b>	<b>150,000</b>	<b>230,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>372,665</b>	<b>180,817</b>	<b>161,761</b>	<b>391,003</b>	<b>391,003</b>	<b>871,850</b>	<b>191,850</b>
<b>Resources over/(under) Appropriations</b>	<b>(87,337)</b>	<b>164,427</b>	<b>97,230</b>	<b>(189,703)</b>	<b>(189,703)</b>	<b>(621,850)</b>	<b>81,150</b>
Beginning Fund Balance	705,773	618,436	782,863	880,093	880,093	690,389	68,539
<b>PROJECTED ENDING FUND BALANCE</b>	<b>618,436</b>	<b>782,863</b>	<b>880,093</b>	<b>690,389</b>	<b>690,389</b>	<b>68,539</b>	<b>149,689</b>

# Capital Project Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**459 - City CIP**

FY 2021-22 & FY 2022-23

FUND 459	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	12,271	63,091	127,293	37,000	37,000	8,000	6,800
46800 State Grants	-	537,081	-	-	-	-	-
46810 County of San Diego	100,000	-	-	-	-	-	-
47300 Engineering Fees	-	3,800	-	-	-	-	-
474XX Impact Fees	47,144	389,815	86,167	50,000	50,000	100,000	100,000
48210 Donations	37,200	51,538	1,000	-	-	-	-
48500 Miscellaneous Revenue	-	-	-	10,000	10,000	-	-
48700 Reimbursement Agreements	339,797	-	-	-	-	-	-
48920 Reimbursed Costs	31,171	-	-	-	-	-	-
49100 Transfers In	642,500	2,113,900	100,000	70,000	70,000	932,000	360,000
<b>TOTAL RESOURCES</b>	<b>1,210,083</b>	<b>3,159,224</b>	<b>314,460</b>	<b>167,000</b>	<b>167,000</b>	<b>1,040,000</b>	<b>466,800</b>
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65220 Advertising	-	-	437	-	-	-	-
65300 Professional Services	811,166	1,119,507	124,645	105,080	105,080	-	-
65320 Contributions to Agencies	-	537,081	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>811,166</b>	<b>1,656,588</b>	<b>125,082</b>	<b>105,080</b>	<b>105,080</b>	<b>-</b>	<b>-</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66300 Improvements	-	303	49,754	-	-	-	-
66600 Design	-	5,970	-	109,830	109,830	30,000	-
66610 Construction	-	508,448	204,888	780,000	833,000	902,000	360,000
66630 Maintenance	-	-	5,013	2,213	2,213	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>514,722</b>	<b>259,654</b>	<b>892,043</b>	<b>945,043</b>	<b>932,000</b>	<b>360,000</b>
<b>TOTAL EXPENDITURES</b>	<b>811,166</b>	<b>2,171,309</b>	<b>384,736</b>	<b>997,122</b>	<b>1,050,122</b>	<b>932,000</b>	<b>360,000</b>
<b>Resources over/(under) Appropriations</b>	<b>398,918</b>	<b>987,914</b>	<b>(70,276)</b>	<b>(830,122)</b>	<b>(883,122)</b>	<b>108,000</b>	<b>106,800</b>
Beginning Fund Balance	1,436,332	1,835,250	2,823,164	2,752,887	2,752,887	1,869,765	1,977,765
<b>PROJECTED ENDING FUND BALANCE</b>	<b>1,835,250</b>	<b>2,823,164</b>	<b>2,752,887</b>	<b>1,922,765</b>	<b>1,869,765</b>	<b>1,977,765</b>	<b>2,084,565</b>

# Capital Project Funds

**CITY OF SOLANA BEACH**

Estimated Expenditures

**Assessment Districts**

FY 2021-22 & FY 2022-23

FUND 47X	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid-Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	1,807	2,609	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,807</b>	<b>2,609</b>	-	-	-	-	-
<b>EXPENDITURES</b>							
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
65300 Professional Services	218	36	-	-	-	-	-
65700 Other Charges	-	43,381	-	-	-	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>218</b>	<b>43,417</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>218</b>	<b>43,417</b>	-	-	-	-	-
<b>Resources over/(under) Appropriations</b>	1,589	(40,807)	-	-	-	-	-
Beginning Fund Balance	159,587	161,176	120,369	120,369	120,369	120,369	120,369
<b>PROJECTED ENDING FUND BALANCE</b>	<b>161,176</b>	<b>120,369</b>	<b>120,369</b>	<b>120,369</b>	<b>120,369</b>	<b>120,369</b>	<b>120,369</b>

# ENTERPRISE FUNDS



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION					
<b>ENTERPRISE FUNDS</b>	Sanitation, Successor Agency, Solana Energy Alliance (SEA)					
EXPENSE CLASSIFICATION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 PROJECTED	2021-2022 PROPOSED	2022-2023 PROPOSED
TOTAL REGULAR POSITIONS	4.92	4.92	4.92	4.92	3.91	3.91
SALARIES & FRINGE BENEFITS	1,495,728	883,330	713,900	828,674	704,495	732,320
MATERIAL, SUPPLIES & SERVICES	7,344,711	6,694,572	7,698,300	6,064,730	2,681,570	2,581,310
CAPITAL, DEBT SVC & CHARGES	(1,453,820)	(2,374,594)	2,078,600	1,969,424	2,037,370	2,065,840
<b>TOTAL BUDGET</b>	<b>7,386,619</b>	<b>5,203,309</b>	<b>10,490,800</b>	<b>8,862,828</b>	<b>5,423,435</b>	<b>5,379,470</b>

**SANITATION**

The Sanitation fund is managed by the Public Works Department.

**SUCCESSOR AGENCY (SA)**

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 identifies financial commitments of the former RDA, including administrative costs, which will be paid from semi-annual Redevelopment Property Tax Trust Fund (formerly tax increment) distributions received by the Successor Agency.

**SOLANA ENERGY ALLIANCE (SEA)**

Community Choice Aggregation (CCA), authorized by Assembly Bill 117, is a state law that allows cities, counties and other authorized entities to aggregate electricity demand within their jurisdictions in order to purchase and/or generate alternative energy supplies for residents and businesses within their jurisdiction while maintaining the existing electricity provider for transmission and distribution services. The goal of a CCA is to provide a higher percentage of renewable energy electricity at competitive and potentially cheaper rates than existing Investor Owned Utilities (IOUs), while giving consumers local choices and promoting the development of renewable power sources and programs and local job growth.

The City's CCA, Solana Energy Alliance (SEA), was established by the City Council through adoption of Ordinance 483 on December 13, 2017 and began serving customers in June 2018. SEA is the first CCA to launch in San Diego Gas & Electric (SDG&E) territory.



The City Council established SEA with the goal of offering cleaner energy, local control, rate savings compared to SDG&E and supporting its Climate Action Plan's aggressive goal of 100% renewable energy by 2035. SEA launched with its default product, SEA Choice, sourced from 50% renewable and 75% greenhouse gas free sources. In addition, SEA offers SEA Green, it's 100% renewable energy product.

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

DEPARTMENT <b>SANITATION</b>	DEPT. NO. <b>7700</b>	BUDGET UNIT <b>509-0000-7700</b>
---------------------------------	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.25	53,800	0.25	55,167	0.35	82,609	0.35	84,996
M8	Assistant City Manager	0.15	24,200	0.15	24,870	0.25	44,391	0.25	45,722
M8	Director of PW / City Engineer	0.30	50,900	0.30	50,874	0.30	54,416	0.30	56,049
M4	Principal Civil Engineer	0.20	24,700	0.20	24,717	0.20	25,951	0.20	26,729
MIS137A	Senior Civil Engineer	0.50	51,700	0.50	54,242	0.50	56,948	0.50	58,658
MIS119A	Assistant Civil Engineer	0.50	43,200	0.50	43,152	0.50	43,494	0.50	46,104
MIS103A	Associate Management Analyst	0.17	12,600	0.17	12,581	0.17	13,270	0.17	14,015
MIS86	Administrative Asst III	-	-	-	-	-	-	-	-
MIS103A	Senior Engineering Technician	-	-	-	-	-	-	-	-
M4	Public Works Operations Mgr	0.25	27,100	0.25	13,552	0.25	33,312	0.25	34,310
M1	Public Works Supervisor	-	-	-	-	0.15	11,055	0.15	11,387
MIS89	Lead Maintenance Worker	0.25	16,000	0.25	15,990	0.10	6,615	0.10	7,125
MIS75	Maint. Worker II (2)	0.20	11,200	0.20	11,130	0.20	10,856	0.20	11,699
M8	Finance Director/Treasurer	0.25	37,300	0.25	37,282	0.30	42,997	0.30	44,287
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
M3	Senior Accountant	0.20	17,500	0.20	17,500	0.25	22,966	0.25	23,655
M2	Senior Management Analyst	0.10	8,600	0.10	8,568	0.10	8,995	0.10	9,265
M1	Management Analyst	-	-	-	-	-	-	-	-
C99	Fiscal Specialist II	-	-	-	-	-	-	-	-
C87	Fiscal Specialist I	0.05	2,900	0.05	3,135	0.05	3,350	0.05	3,494
	San Elijo JPA Members		3,800		3,840		3,840		3,840
	Part-Time		-		-		-		-
	Overtime		1,200		1,200		1,400		1,400
	Stand by Pay (Overtime Rate)		1,800		1,800		3,530		2,000
	<b>Total Salaries</b>		<b>388,500</b>		<b>379,600</b>		<b>469,995</b>		<b>484,735</b>
	<b>Total Benefits</b>		<b>149,500</b>		<b>156,600</b>		<b>196,015</b>		<b>207,660</b>
	<b>Total</b>	<b>3.37</b>	<b>538,000</b>	<b>3.37</b>	<b>536,200</b>	<b>3.67</b>	<b>666,010</b>	<b>3.67</b>	<b>692,395</b>

SERVICE INDICATORS	2018/19 Actual	2019/20 Actual	2020/21 Projected	2021/22 Proposed	2022/23 Proposed
Miles of collection system maintained	48	48	48	48	48
Sewer system & wet well inspections	24	24	24	24	24
Private sewer spills attended to	2	2	2	2	2
Public sewer spills or blockages	1	1	1	1	1



**NOTES:**

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:**

	FY 21/22	FY 22/23
<b>City Professional Services:</b>		
Sewer line maintenance	282,085	282,085
Chandler Investment management Fees	8,000	8,000
Bond administration	9,250	9,250
Transamerica	400	400
Audit Services	12,000	12,000
City of Encinitas conveyance	75,000	75,000
<b>Total City Services</b>	<b>386,735</b>	<b>386,735</b>
<b>Total Professional Services</b>	<b>2,094,695</b>	<b>2,145,935</b>

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.

# Enterprise Funds

CITY OF SOLANA BEACH

509 -Sanitation

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 509	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid- Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
45XXX Investment Interest	81,629	555,163	417,655	80,000	80,000	130,000	138,000
47810 Sewer Service Charge	5,367,990	5,509,694	5,561,476	5,535,800	5,535,800	5,510,200	5,537,500
478XX Sewer Connection Fee	47,700	82,350	26,775	-	-	26,800	26,500
48XXX Miscellaneous Revenue	1,763,170	201,015	98,305	13,800	13,800	188,000	188,000
<b>TOTAL RESOURCES</b>	<b>7,260,489</b>	<b>6,348,222</b>	<b>6,104,211</b>	<b>5,629,600</b>	<b>5,629,600</b>	<b>5,855,000</b>	<b>5,890,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	367,492	369,547	395,694	379,600	379,600	469,995	484,735
62XXX Benefits	(60,770)	665,104	275,456	156,600	156,600	196,015	207,660
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>306,722</b>	<b>1,034,651</b>	<b>671,150</b>	<b>536,200</b>	<b>536,200</b>	<b>666,010</b>	<b>692,395</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63100 Insurance and Surety Bonds	22,095	20,487	21,284	27,300	27,300	61,175	61,175
63150 Travel, Conferences, & Meetings	1,105	1,081	1,691	1,700	1,700	1,700	1,700
63200 Training	40	235	711	700	700	700	700
63300 Membership and Dues	418	393	670	1,000	1,000	1,000	1,000
63400 Clothing and Personal Expenses	457	667	400	500	500	500	500
64180 Books, Subscriptions & Printing	125	174	330	200	200	200	200
64200 Departmental Special Supplies	556	1,036	1,700	1,000	1,000	1,000	1,000
64210 Small Tools	-	-	-	500	500	500	500
64270 Vehicle Operating Supplies	1,648	1,621	1,744	2,500	2,500	2,500	2,500
64280 Vehicle Maintenance	2,707	974	1,818	2,000	2,000	2,000	2,000
65220 Advertising	-	-	477	100	100	100	100
65230 Communications	224	229	205	300	300	300	300
65250 Rents and Leases	284	284	284	600	600	600	600
65260 Maintenance of Building	-	-	-	500	500	500	500
65270 Utilities - Water	7,987	7,917	8,734	10,000	10,000	10,000	10,000
65290 Mileage	25	64	37	200	200	200	200
65300 Professional Services	2,782,693	4,069,744	5,036,220	2,354,741	2,361,853	2,094,695	2,145,935
65400 Damage Claims	-	-	-	20,000	20,000	20,000	20,000
65600 Depreciation	383,902	423,531	426,773	-	-	-	-
65700 Other Charges	-	-	9,000	-	-	-	-
65800 Administrative Charges	89,200	299,000	358,000	306,500	306,500	311,000	315,600
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>3,293,463</b>	<b>4,827,438</b>	<b>5,870,078</b>	<b>2,730,341</b>	<b>2,737,453</b>	<b>2,508,670</b>	<b>2,564,510</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
66300 Improve. Other than Buildings	143,804	182	(1)	506,300	506,300	530,250	580,000
66610 Construction	-	15,904	-	570,000	570,000	500,000	500,000
67100 Principal - Debt Service	-	-	-	570,000	570,000	530,000	542,500
67200 Interest - Debt Service	776,016	705,008	674,095	663,200	663,200	646,125	630,225
67XXX Debt Service Cost	(968,736)	(2,327,668)	(3,246,346)	53,800	53,800	2,500	2,500
69100 Claims Liability Charges	161,100	85,000	121,900	27,000	27,000	87,500	68,500
69200 Workers' Comp Charges	10,700	1,100	13,700	16,700	16,700	13,500	14,300
69400 PERS Side Fund Charges	28,533	-	-	-	-	-	-
69600 PARS OPEB Charges	5,014	16,394	25,800	26,200	26,200	23,740	24,040
69650 PARS Pension Charges	18,569	31,608	14,730	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>175,000</b>	<b>(1,472,472)</b>	<b>(2,396,122)</b>	<b>2,433,200</b>	<b>2,433,200</b>	<b>2,333,615</b>	<b>2,362,065</b>
<b>TOTAL EXPENDITURES</b>	<b>3,775,185</b>	<b>4,389,617</b>	<b>4,145,106</b>	<b>5,699,741</b>	<b>5,706,853</b>	<b>5,508,295</b>	<b>5,618,970</b>
<b>Resources over/(under) Appropriations</b>	<b>3,485,304</b>	<b>1,958,605</b>	<b>1,959,105</b>	<b>375,558</b>	<b>368,446</b>	<b>792,404</b>	<b>716,729</b>
Beginning Fund Balance	2,366,660	5,851,964	7,810,569	9,769,674	9,769,674	10,138,120	10,930,524
<b>PROJECTED ENDING FUND BALANCE</b>	<b>5,851,964</b>	<b>7,810,569</b>	<b>9,769,674</b>	<b>10,145,232</b>	<b>10,138,120</b>	<b>10,930,524</b>	<b>11,647,253</b>

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

DEPARTMENT <b>SOLANA ENERGY ALLIANCE</b>	DEPT. NO. <b>7750</b>	BUDGET UNIT <b>550-0000-7750</b>
---	--------------------------	-------------------------------------

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.20	43,000	0.20	44,134	-	-	-	-
M8	Assistant City Manager	0.20	32,300	0.20	33,194	-	-	-	-
M8	Finance Director	0.05	7,500	0.05	7,459	-	-	-	-
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
M3	Senior Accountant	0.10	8,800	0.10	8,750	-	-	-	-
M1	Executive Assistant	0.05	3,600	0.05	3,650	-	-	-	-
MIS86	Management Assistant	0.15	9,300	0.15	9,313	-	-	-	-
	Total Salaries		104,500		106,500		-		-
	Total Benefits		41,000		44,400		-		-
	<b>Total</b>	<b>0.75</b>	<b>145,500</b>	<b>0.75</b>	<b>150,900</b>	-	-	-	-

NOTES:



# Enterprise Funds

CITY OF SOLANA BEACH

550 - Solana Energy Alliance

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 550	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid- Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
47800 Energy Generation	494,307	5,204,387	4,123,935	5,088,200	5,088,200	326,220	144,000
<b>TOTAL RESOURCES</b>	<b>494,307</b>	<b>5,204,387</b>	<b>4,123,935</b>	<b>5,088,200</b>	<b>5,088,200</b>	<b>326,220</b>	<b>144,000</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	203	98,791	105,457	106,500	106,500	-	-
62XXX Benefits	16	222,403	72,145	44,400	44,400	-	-
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>219</b>	<b>321,193</b>	<b>177,602</b>	<b>150,900</b>	<b>150,900</b>	<b>-</b>	<b>-</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	2,324	3,299	2,523	5,000	5,000	-	-
63200 Training	-	-	158	-	-	-	-
63300 Memberships and Dues	-	8,605	8,820	8,600	8,600	-	-
64180 Books, Subscriptions & Printing	12,133	8,817	8,461	5,900	8,404	-	-
65190 Bank Charges	-	1,205	2,805	500	500	-	-
65220 Advertising	-	5,432	368	6,000	6,000	-	-
65240 Utilities	-	4,161,619	3,209,339	4,062,500	4,062,500	141,100	-
65280 NEM Expense	-	76,987	2,397	-	-	-	-
65300 Professional Services	43,665	143,267	106,584	121,600	121,600	30,000	15,000
65330 Project Professional Services	-	443,123	724,626	472,700	472,700	-	-
65700 Other Charges	332,191	1	407	-	-	-	-
65800 Administrative Charges	-	19,800	20,050	19,800	19,800	-	-
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>390,314</b>	<b>4,872,155</b>	<b>4,086,537</b>	<b>4,702,600</b>	<b>4,705,104</b>	<b>171,100</b>	<b>15,000</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
69100 Claims Liability Charges	-	2,300	4,300	1,100	1,100	-	-
69200 Workers' Comp Charges	-	2,800	3,900	4,300	4,300	-	-
69600 PARS OPEB Charges	-	4,224	6,400	6,800	6,800	-	-
69650 PARS Pension Charges	-	8,143	3,800	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>-</b>	<b>17,467</b>	<b>18,400</b>	<b>12,200</b>	<b>12,200</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>390,533</b>	<b>5,210,815</b>	<b>4,282,539</b>	<b>4,865,700</b>	<b>4,868,204</b>	<b>171,100</b>	<b>15,000</b>
<b>Resources over/(under) Appropriations</b>	103,774	(6,428)	(158,604)	222,500	219,996	155,120	129,000
Beginning Fund Balance	-	103,774	97,347	(61,258)	(61,258)	158,738	313,858
<b>PROJECTED ENDING FUND BALANCE</b>	<b>103,774</b>	<b>97,347</b>	<b>(61,258)</b>	<b>161,242</b>	<b>158,738</b>	<b>313,858</b>	<b>442,858</b>

# **SUCCESSOR AGENCY**



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

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

Pay Range	Position Title	2019/2020		2020/2021		2021/2022		2022/2023	
		Adopted FTE Hours	Adopted Budget	Amended FTE Hours	Amended Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.02	4,300	0.02	4,300	0.02	4,723	0.02	4,858
M8	Community Development Director	-	-	-	-	-	-	-	-
M6	City Clerk	0.02	4,400	0.02	2,700	0.02	2,815	0.02	2,900
M8	Finance Director	0.05	7,500	0.05	7,600	0.05	7,166	0.05	7,381
M7	Finance Manager/Treasurer	-	-	-	-	-	-	-	-
M3	Senior Accountant	0.05	2,600	0.05	4,500	0.05	4,594	0.05	4,731
M2	Sr Management Analyst	-	-	-	-	0.10	7,387	0.10	7,610
	Total Salaries		18,800		19,100		26,685		27,480
	Total Benefits		7,300		7,700		11,800		12,445
	<b>Total</b>	<b>0.80</b>	<b>138,100</b>	<b>0.14</b>	<b>26,800</b>	<b>0.24</b>	<b>38,485</b>	<b>0.24</b>	<b>39,925</b>

NOTES:





# Trust Funds

**CITY OF SOLANA BEACH**

**652 - Successor Agency**

Estimated Expenditures

FY 2021-22 & FY 2022-23

FUND 652	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Mid- Year Budget	2021-22 Adopted Budget	2022-23 Adopted Budget
<b>RESOURCES</b>							
49XXX Successor Agency	1,129,384	379,354	100,946	295,300	295,300	231,784	262,900
<b>TOTAL RESOURCES</b>	<b>1,129,384</b>	<b>379,354</b>	<b>100,946</b>	<b>295,300</b>	<b>295,300</b>	<b>231,784</b>	<b>262,900</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL-SALARIES &amp; BENEFITS</b>							
61XXX Salaries & Wages	103,881	103,350	25,436	18,900	18,900	26,685	27,480
62XXX Benefits	33,259	36,533	9,145	7,900	7,900	11,765	12,435
<b>TOTAL PERSONNEL-SALARIES &amp; BENEFITS</b>	<b>137,140</b>	<b>139,884</b>	<b>34,581</b>	<b>26,800</b>	<b>26,800</b>	<b>38,450</b>	<b>39,915</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>							
63150 Travel, Conferences & Meetings	-	538	91	-	-	-	-
63200 Training	-	-	79	-	-	-	-
65300 Professional Services	17,709	8,379	7,193	58,200	58,200	47,700	47,700
65800 Administrative Charges	-	1,986	1,171	1,800	1,800	1,800	1,800
<b>TOTAL MATERIALS, SUPPLIES &amp; SERV</b>	<b>17,709</b>	<b>10,903</b>	<b>8,534</b>	<b>60,000</b>	<b>60,000</b>	<b>49,500</b>	<b>49,500</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>							
67100 Principal Expense	-	-	-	120,900	120,900	125,000	129,000
67200 Interest Expense	113,212	87,464	83,637	80,000	80,000	75,900	71,900
67500 Cost of Issuance	108,824	-	-	-	-	-	-
69100 Claims Liability Charges	1,568	1,300	390	200	200	700	700
69200 Workers' Comp Charges	1,232	2,100	390	800	800	800	800
69600 PARS OPEB Charges	1,446	4,675	1,300	1,300	1,300	1,355	1,375
69650 PARS Pension Charges	5,356	9,014	1,048	-	-	-	-
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>	<b>231,639</b>	<b>104,553</b>	<b>86,766</b>	<b>203,200</b>	<b>203,200</b>	<b>203,755</b>	<b>203,775</b>
<b>TOTAL EXPENDITURES</b>	<b>386,488</b>	<b>255,339</b>	<b>129,880</b>	<b>290,000</b>	<b>290,000</b>	<b>291,705</b>	<b>293,190</b>
<b>Resources over/(under) Appropriations</b>	742,896	124,014	(28,935)	5,300	5,300	(59,921)	(30,290)
Beginning Fund Balance	(3,060,141)	(2,317,245)	(2,193,230)	(2,222,165)	(2,222,165)	(2,216,865)	(2,276,786)
<b>PROJECTED ENDING FUND BALANCE</b>	<b>(2,317,245)</b>	<b>(2,193,230)</b>	<b>(2,222,165)</b>	<b>(2,216,865)</b>	<b>(2,216,865)</b>	<b>(2,276,786)</b>	<b>(2,307,076)</b>

# **REFERENCE MATERIALS**



## REFERENCE MATERIALS

---

### GLOSSARY

---

#### ***Accrual Basis***

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

#### ***Annualize***

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

#### ***Appropriation***

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

#### ***Assessed Valuation***

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

#### ***Audit***

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

#### ***Asset***

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

#### ***Available (Undesignated) Fund Balance***

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

#### ***Bonds***

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

#### ***Budget***

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

#### ***Budgetary Basis***

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

## REFERENCE MATERIALS

---

### GLOSSARY (Continued)

---

#### ***Budget Amendments***

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

#### ***Budget Message***

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

#### ***Budget and Fiscal Policies***

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

#### ***Capital Improvements Projects (CIP)***

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

#### ***Capital Outlay***

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

#### ***Capital Project Funds***

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

#### ***Cash Basis***

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

#### ***City/Council Goals***

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

#### ***COP***

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

#### ***Debt Financing***

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

## REFERENCE MATERIALS

---

### GLOSSARY (Continued)

---

#### ***Debt Service***

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

#### ***Debt Service Funds***

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

#### ***Deficit***

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

#### ***Depreciation***

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

#### ***Designated Reserves***

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

#### ***Encumbrance***

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

#### ***Enterprise Funds***

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

#### ***Expenditure***

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

#### ***Financial Plan***

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

#### ***Fiscal Policies***

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

## REFERENCE MATERIALS

---

### GLOSSARY (Continued)

---

#### ***Fiscal Year***

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

#### ***Fixed Assets***

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

#### ***Fund***

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

#### ***Fund Balance***

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

#### ***GAAP***

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

#### ***General Fund***

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

#### ***Grants***

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

#### ***Infrastructure***

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

#### ***Intergovernmental Revenue***

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

#### ***Investment Revenue***

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

#### ***Long-term Debt***

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

## REFERENCE MATERIALS

---

### GLOSSARY (Continued)

---

#### ***Materials, Supplies & Services***

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

#### ***NPDES***

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

#### ***Objective***

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

#### ***Operating Budget***

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

#### ***Operating Revenue***

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

#### ***Operating Expenses***

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

#### ***Pay-as-you-go Basis***

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

#### ***Prior-Year Encumbrances***

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

#### ***Reserve***

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

#### ***Resolution***

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

#### ***Resources***

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

#### ***Revenue***

Sources of income financing the operations of government.



## REFERENCE MATERIALS

---

### GLOSSARY (Continued)

---

**Set-Aside**

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

**Special Revenue Funds**

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

**Subvention**

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

**Supplemental Appropriation**

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

**Transfers In/Out**

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

**Trust and Agency Funds**

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

**Unencumbered Balance**

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

**Unreserved Fund Balance**

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

**User Charges**

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

**Work plan**

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

## **REFERENCE MATERIALS**

---

### **EXPENDITURE ACCOUNTS - DEFINITIONS**

---

#### **SALARIES & FRINGE BENEFITS**

##### ***6101 REGULAR SALARIES***

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

##### ***6102 PART TIME & TEMPORARY SALARIES***

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

##### ***6103 OVERTIME***

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

##### ***6104 SPECIAL PAY***

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

##### ***6205 RETIREMENT***

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

##### ***6210 MEDICARE***

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

##### ***6211 SOCIAL SECURITY***

Social Security payments for employees covered by social security system.

##### ***6220/6230/6240 HEALTH/DENTAL/VISION INSURANCE***

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

##### ***6244 LONG TERM DISABILITY INSURANCE***

Payments to cover employees' long term disability premiums where applicable

##### ***6245 GROUP LIFE INSURANCE***

Payments to cover employees' life insurance premiums where applicable.

##### ***6248 RHSA % BENEFIT***

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

##### ***6270 RETIREE HEALTH BENEFITS***

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

##### ***6280 AUTO ALLOWANCE***

Payments to employees qualifying for auto allowance.

##### ***6285 UNIFORM ALLOWANCE***

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

##### ***6290 PHONE ALLOWANCE***

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

## **REFERENCE MATERIALS**

---

### EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

---

#### **MATERIALS, SUPPLIES AND SERVICES**

##### **6310 INSURANCE AND SURETY BONDS**

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

##### **6315 TRAVEL, CONFERENCES & MEETINGS**

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

##### **6320 TRAINING**

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

##### **6330 MEMBERSHIPS & DUES**

Staff membership and dues in professional organizations.

##### **6340 CLOTHING & PERSONAL EXPENSES**

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

##### **6341 TUITION REIMBURSEMENT**

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

##### **6351 RECRUITMENT**

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

##### **6415 ELECTION SUPPLIES**

Supplies used for elections

##### **6416 OFFICE SUPPLIES**

General office supplies used in every-day operations.

##### **6418 BOOKS, SUBSCRIPTIONS & PRINTING**

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

##### **6419 MINOR EQUIPMENT**

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

##### **6420 SPECIAL DEPARTMENTAL SUPPLIES**

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

##### **6421 SMALL TOOLS**

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

##### **6427 VEHICLE OPERATING SUPPLIES**

Gasoline and diesel.

##### **6428 VEHICLE MAINTENANCE**

Repairs and parts for all vehicles.

## **REFERENCE MATERIALS**

---

### **EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)**

---

**6519 BANK CHARGES**

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

**6522 ADVERTISING**

Advertising/legal notifications to public.

**6523 COMMUNICATIONS**

Phone, fax, cable etc.

**6524 UTILITIES - ELECTRICITY**

Electricity and natural gas charges.

**6525 RENTS & LEASES**

Rental/lease of property owned by others.

**6526 MAINTENANCE OF BUILDINGS & GROUNDS**

Internal building maintenance/repair; outside grounds upkeep.

**6527 UTILITIES - WATER**

Water charges.

**6529 MILEAGE**

Staff mileage reimbursement at IRS rate.

**6530 PROFESSIONAL SERVICES**

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

**6531 MAINTENANCE OF & OPERATION OF EQUIPMENT**

Repairs and service of City-owned equipment.

**6532 CONTRIBUTION TO OTHER AGENCIES**

Contributions to other governmental/nonprofit organizations.

**6535 COMMUNITY TV PRODUCTION**

Payments for cable programming from restricted sources.

**6539 CONTINGENCY**

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

**6540 DAMAGE CLAIMS**

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

**6560 DEPRECIATION**

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

**6570 OTHER CHARGES**

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

## **REFERENCE MATERIALS**

---

### EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

---

#### **CAPITAL OUTLAY**

##### **6610 LAND**

Expenditures for the purchase of land.

##### **6620 BUILDINGS**

Expenditures for the purchase of buildings.

##### **6630 IMPROVEMENTS OTHER THAN BUILDINGS**

Alterations to structures which increase structure life.

##### **6640 EQUIPMENT**

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

##### **6650 VEHICLES**

All motorized vehicles.

##### **6661 CONSTRUCTION**

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

#### **DEBT SERVICE**

##### **6710 RETIREMENT OF PRINCIPAL**

Expenditures for the retirement of principal portion of debt.

##### **6720 INTEREST EXPENDITURE**

Expenditures for the interest portion of debt.

##### **6810 TRANSFERS OUT**

Used to transfer funds from one fund to another.

#### **DEPARTMENTAL CHARGES**

##### **6910 CLAIMS LIABILITY CHARGES**

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

##### **6920 WORKERS' COMPENSATION CHARGES**

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

##### **6930 ASSET REPLACEMENT CHARGES**

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

##### **6935 FACILITIES REPLACEMENT CHARGES**

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

##### **6940 PERS SIDE FUND CHARGES**

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

## REFERENCE

---

### ORGANIZATION OF THE CITY'S FUNDS

---

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

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

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

#### **Governmental Funds**

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

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

## REFERENCE

---

### ORGANIZATION OF THE CITY'S FUNDS (continued)

---

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

#### **Enterprise Fund**

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

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

## **REFERENCE MATERIALS**

---

### **DESCRIPTION OF OPERATING FUNDS**

---

#### ***001 GENERAL FUND***

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

#### ***120 RISK MANAGEMENT***

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

#### ***125 WORKERS' COMPENSATION INSURANCE***

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

#### ***135 ASSET REPLACEMENT FUND***

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

#### ***140 FACILITIES REPLACEMENT FUND***

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

#### ***150 PERS SIDE FUND***

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

#### ***152 REAL PROPERTY ACQUISITION***

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

#### ***160 OPEB OBLIGATION***

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

#### ***165 PENSION STABILIZATION***

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

#### ***202 GAS TAX FUND***

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



## REFERENCE MATERIALS

---

### DESCRIPTION OF OPERATING FUNDS (Continued)

---

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

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

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

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

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

**208 COASTAL RAIL TRAIL MAINTENANCE DISTRICT**

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

**211 STREET LIGHTING DISTRICT FUND**

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

**213 DEVELOPER PASS\_THRU**

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

**214 FIRE MITIGATION FUND**

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

**215 DEPARTMENT OF BOATING AND WATERWAYS**

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

**218 TRANSNET FUND/228 TRANSNET EXTENSION**

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

**219 COPS PROGRAM FUND**

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

**240 HOUSING AND COMMUNITY DEVELOPMENT FUND (CDBG) FUND**

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

**241 CALTRANS/CMAQ FUND**

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

## **REFERENCE MATERIALS**

---

### ***244/5 TEA***

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

### ***246 MISCELLANEOUS GRANT FUND***

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

### ***250 COASTAL BUSINESS/VISITORS (TOT)***

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

### ***255 CAMP FUND***

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

### ***263 HOUSING FUND***

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

### ***265 AFFORDABLE HOUSING GRANT***

This fund accounts for resources related to affordable housing grants.

### ***270 PUBLIC SAFETY SPECIAL REVENUE***

This fund accounts for resources related to public safety grants.

### ***317 PUBLIC FACILITY DEBT SERVICE FUND***

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

### ***320 CAPITAL LEASE DEBT SERVICE***

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

### ***420 PUBLIC IMPROVEMENT GRANT***

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

### ***450 SAND REPLENISHMENT TOT***

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

### ***47X ASSESSMENT DISTRICTS CIP***

This fund accounts for capital projects in the assessment districts

## **REFERENCE MATERIALS**

---

### DESCRIPTION OF OPERATING FUNDS (Continued)

---

#### **459 CITY CIP FUND**

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

#### **509 SANITATION FUND**

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

#### **550 SOLANA ENERGY ALLIANCE (SEA)**

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

#### **660 OPEB Obligation Trust**

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

#### **67X ASSESSMENT DISTRICTS DS**

This fund accounts for the deposits in the assessment districts

# **REFERENCE MATERIALS**

---

## **FINANCIAL POLICIES**

---

### **Statement of Purpose**

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

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

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

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES**

### **FINANCIAL INFORMATION**

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

### **ACCOUNTING STANDARDS**

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

### **ANNUAL AUDIT**

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

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

## **REFERENCE MATERIALS**

---

### **FINANCIAL POLICIES (Continued)**

---

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

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

## **RESERVE POLICIES**

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

### **GENERAL FUND**

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

### **DESIGNATIONS**

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

#### **Designation – Unforeseen Emergencies**

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

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

## **REFERENCE MATERIALS**

---

### **FINANCIAL POLICIES (Continued)**

---

#### **Designation – Revenue Shortfall**

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

#### **Designation – Housing**

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

### **ENTERPRISE FUND/SANITATION**

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

### **ASSET REPLACEMENT RESERVE FUND**

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

### **RISK MANAGEMENT RESERVE FUND**

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

### **WORKERS' COMPENSATION INSURANCE FUND**

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

## **REFERENCE MATERIALS**

---

### FINANCIAL POLICIES (Continued)

---

## **DEBT POLICIES**

### **ISSUANCE OF DEBT**

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

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

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

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

### **LEASE PURCHASE**

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

## **REVENUE POLICIES**

### **GENERAL FUND REVENUE**

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

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

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

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

## **REFERENCE MATERIALS**

---

### **FINANCIAL POLICIES (Continued)**

---

#### **SPECIAL REVENUE FUNDS eg. /GAS TAX & TRANSNET**

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

#### **GRANTS AND GIFTS**

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

#### **ENTERPRISE FUND – SANITATION CHARGES**

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

#### **COMMUNITY SERVICE FEES**

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

## **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 study costing \$25,000 or more, that is non-recurring in nature, and could potentially lead to a project.

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



## **REFERENCE MATERIALS**

---

### **FINANCIAL POLICIES (Continued)**

---

#### **FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)**

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

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

#### **ENTERPRISE FUND CAPITAL IMPROVEMENTS**

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

### **CASH MANAGEMENT/INVESTMENT POLICIES**

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

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

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

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

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

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

## **REFERENCE MATERIALS**

---

### FINANCIAL POLICIES (Continued)

---

## **OPERATING BUDGET POLICIES**

### **BALANCED OPERATING BUDGET**

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

### **GENERAL FUND CONTINGENCY ACCOUNT**

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

### **RETIREMENT FUNDING (CALPERS)**

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

### **BUDGET DOCUMENT**

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

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

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

## **REFERENCE MATERIALS**

---

### FINANCIAL POLICIES (Continued)

---

#### **BUDGET CONTROL AND ACCOUNTABILITY**

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

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

#### **ENTERPRISE FUND**

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

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

The rates charged should be reviewed periodically.

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

**CITY OF SOLANA BEACH  
STATEMENT OF INVESTMENT POLICY  
FISCAL YEAR 2021-22**



**CITY COUNCIL**

**MAYOR LESA HEEBNER**

**DEPUTY MAYOR KRISTI BECKER**

**COUNCILMEMBER KELLY HARLESS**

**COUNCILMEMBER DAVID A. ZITO**

**COUNCILMEMBER JEWEL EDSON**

**CITY MANAGER**

**GREG WADE**

**CITY TREASURER**

**RYAN SMITH**

# CITY OF SOLANA BEACH

## Investment Policy

FISCAL YEAR 2021/22

### CONTENTS

I.	INTRODUCTION .....	2
II.	OBJECTIVES.....	2
III.	SCOPE.....	3
IV.	PRUDENCE.....	3
V.	DELEGATION OF AUTHORITY .....	4
VI.	ETHICS AND CONFLICTS OF INTEREST .....	5
VII.	INTERNAL CONTROLS.....	5
VIII.	AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS .....	5
IX.	AUTHORIZED INVESTMENTS .....	7
X.	PROHIBITED INVESTMENT VEHICLES AND PRACTICES.....	13
XI.	FOSSIL FUELS RESTRICTION.....	13
XII.	INVESTMENT POOLS/MUTUAL FUNDS .....	13
XIII.	COLLATERALIZATION .....	14
XIV.	DELIVERY, SAFEKEEPING AND CUSTODY .....	15
XV.	MAXIMUM MATURITY .....	15
XVI.	RISK MANAGEMENT AND DIVERSIFICATION.....	15
XVII.	REVIEW OF INVESTMENT PORTFOLIO.....	16
XVIII.	PERFORMANCE EVALUATION .....	17
XIX.	REPORTING.....	17
XX.	REVIEW OF INVESTMENT POLICY.....	18
	APPENDIX A – GLOSSARY OF INVESTMENT TERMS.....	A-1

## I. INTRODUCTION

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

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

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

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

## II. OBJECTIVES

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

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

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

### **III. SCOPE**

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

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

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

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

#### **POOLING OF FUNDS**

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

### **IV. PRUDENCE**

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

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing,

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

## **V. DELEGATION OF AUTHORITY**

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

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

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

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

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

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

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



must be considered within the context of the overall portfolio's return and the cash flow requirements of the City.

## **VI. ETHICS AND CONFLICTS OF INTEREST**

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

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

## **VII. INTERNAL CONTROLS**

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

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

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

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

The Treasurer shall maintain procedures for establishing a list of authorized broker/dealers and financial institutions which are approved for investment purposes that are selected through a process of due diligence as determined by the City. Due inquiry shall determine whether such authorized broker/dealers, and the individuals covering the City are reputable and trustworthy, knowledgeable and

experienced in Public City investing and able to meet all of their financial obligations. These institutions may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (uniform net capital rule).

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

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

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

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

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

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

## IX. AUTHORIZED INVESTMENTS

The City's investments are governed by California Government Code, Sections 53600 *et seq.* Within the investments permitted by the Code, the City seeks to further restrict eligible investments to the guidelines listed below. In the event a discrepancy is found between this policy and the Code, the more restrictive parameters will take precedence. Percentage holding limits and credit quality minimums listed in this section apply at the time the security is purchased.

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

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

1. **MUNICIPAL SECURITIES** include obligations of the City, the State of California, and any local agency within the State of California, provided that:
  - The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
  - No more than 5% of the portfolio may be invested in any single issuer.
  - No more than 30% of the portfolio may be in Municipal Securities.
  - The maximum maturity does not exceed five (5) years.
2. **MUNICIPAL SECURITIES (REGISTERED TREASURY NOTES OR BONDS)** of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.
  - The securities are rated in a rating category of "A" or its equivalent or higher by at least one nationally recognized statistical rating organization ("NRSRO").
  - No more than 5% of the portfolio may be invested in any single issuer.
  - No more than 30% of the portfolio may be in Municipal Securities.
  - The maximum maturity does not exceed five (5) years.
3. **U.S. TREASURIES** and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.

There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasuries, provided that:

- The maximum maturity is five (5) years.

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

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

**5. BANKER'S ACCEPTANCES**, provided that:

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

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

**a. SECURITIES** issued by corporations:

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

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

- (i) The issuer is organized and operating in the United States as a special purpose corporation, trust, or limited liability company.
  - (ii) The securities must have program-wide credit enhancement including, but not limited to, overcollateralization, letters of credit, or a surety bond.
  - (iii) The securities are rated “A-1” or its equivalent or higher by at least one NRSRO.
- City may purchase no more than 10% of the outstanding commercial paper of any single issuer.
  - No more than 25% of the portfolio may be invested in Commercial Paper.
  - No more than 5% of the portfolio may be invested in any single issuer.
  - The maximum maturity does not exceed 270 days.

**7. NEGOTIABLE CERTIFICATES OF DEPOSIT (NCDs)**, issued by a nationally or state-chartered bank, a savings association, or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank, provided that:

- The amount of the NCD insured up to the FDIC limit does not require any credit ratings.
- Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated “A-1” or the equivalent or higher by at least one NRSRO; or long-term obligations rated in the “A” category or the equivalent or higher by at least one NRSRO.
- No more than 30% of the total portfolio may be invested in NCDs (combined with CDARS).
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

**8. FEDERALLY INSURED TIME DEPOSITS (Non-Negotiable Certificates of Deposit)** in state or federally chartered banks, savings and loans, or credit unions, provided that:

- The amount per institution is limited to the maximum covered under federal insurance.

- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
  - The maximum maturity does not exceed five (5) years.
- 9. COLLATERALIZED TIME DEPOSITS (Non-Negotiable Certificates of Deposit)** in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:
- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
  - The maximum maturity does not exceed five (5) years.
- 10. CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS)**, provided that:
- No more than 30% of the total portfolio may be invested in a combination of Certificates of Deposit, including CDARS.
  - The maximum maturity does not exceed five (5) years.
- 11. COLLATERALIZED BANK DEPOSITS.** City's deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651.
- 12. REPURCHASE AGREEMENTS** collateralized with securities authorized under California Government Code, maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the City may invest, provided that:
- Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
  - Repurchase Agreements are subject to a Master Repurchase Agreement between the City and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
  - The maximum maturity does not exceed one (1) year.
- 13. STATE OF CALIFORNIA LOCAL CITY INVESTMENT FUND (LAIF)**, provided that:
- The City may invest up to the maximum amount permitted by LAIF.
  - LAIF's investments in instruments prohibited by or not specified in the City's policy do not exclude the investment in LAIF itself from the City's list of

allowable investments, provided LAIF's reports allow the Treasurer to adequately judge the risk inherent in LAIF's portfolio.

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

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

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

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

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

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

- a. **MUTUAL FUNDS** that invest in the securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q) inclusive and that meet either of the following criteria:
  1. Attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
  2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience investing in the securities and obligations authorized by California Government Code, Section 53601 and with assets under management in excess of \$500 million.
  3. No more than 10% of the total portfolio may be invested in shares of any one mutual fund.
  
- b. **MONEY MARKET MUTUAL FUNDS** registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria:
  1. Have attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
  2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500 million.
  3. No more than 20% of the total portfolio may be invested in the shares of any one Money Market Mutual Fund.
  
- c. No more than 20% of the total portfolio may be invested in these securities.

**18. SUPRANATIONALS**, provided that:

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



## **X. PROHIBITED INVESTMENT VEHICLES AND PRACTICES**

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

## **XI. FOSSIL FUELS RESTRICTION**

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

## **XII. INVESTMENT POOLS/MUTUAL FUNDS**

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

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.

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

### **XIII. COLLATERALIZATION**

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

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

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

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

#### **XIV. DELIVERY, SAFEKEEPING AND CUSTODY**

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

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

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

#### **XV. MAXIMUM MATURITY**

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

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

#### **XVI. RISK MANAGEMENT AND DIVERSIFICATION**

##### **MITIGATING CREDIT RISK IN THE PORTFOLIO**

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

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

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

#### **MITIGATING MARKET RISK IN THE PORTFOLIO**

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

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

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

#### **XVII. REVIEW OF INVESTMENT PORTFOLIO**

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

## **XVIII. PERFORMANCE EVALUATION**

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

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

## **XIX. REPORTING**

### **MONTHLY REPORTS**

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

### **QUARTERLY REPORTS**

The Treasurer will submit a quarterly investment report to the City Council which provides full disclosure of the City's investment activities within 30 days after the end of the quarter. These reports will disclose, at a minimum, the following information about the City's portfolio:

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

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

#### **ANNUAL REPORTS**

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

#### **XX. REVIEW OF INVESTMENT POLICY**

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

## Appendix A

### Glossary of Investment Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**CURRENT YIELD.** The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MATURITY.** The final date upon which the principal of a security becomes due and payable.

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

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

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

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

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

**MUTUAL FUND.** An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

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

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

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

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

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

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

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

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

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

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

**STRUCTURED NOTE.** A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities, or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

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

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

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

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

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

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

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

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

Page Intentionally left Blank



# SOLANA BEACH

635 S. HIGHWAY 101

SOLANA BEACH, CA 92075

[WWW.CITYOFSOLANABEACH.ORG](http://WWW.CITYOFSOLANABEACH.ORG)

858-720-2460