



# **CITY OF SOLANA BEACH**

## **ADOPTED BUDGET FY 2016-2017**



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## SUMMARY OF KEY REVENUE ASSUMPTIONS

As part of the Fiscal Year (FY) 2015/16 mid-year budget review process, the revenue assumptions included in the revenue forecasts were re-examined based on actual receipts for FY 2014/15 and emerging trends at the mid-point of the fiscal year. The revenue projections for FY 2016/17 are consistent with assumptions made and historical trends.

Sources used in developing the revenue projections include economic trends as reported in the national media, economic and fiscal information developed by the State Legislative Analyst and the State Department of Finance, the State Controller's Office and the County of San Diego. Ultimately, the 2016/17 revenue projections reflect the staff's best judgment about performance of the local economy and how it will affect City revenues.

### TOP SIX GENERAL FUND REVENUES

The following provides a brief description of the City's top six General Fund revenues along with the general assumptions used in preparing revenue projections for the 2016/17 budgets. These six revenue sources account for 85% of total budgeted General Fund revenues.

#### **General assumptions**

The FY 2016/17 revenue projections generally assume that the real estate market remains dynamic as sales and home values continue their upward trend as compared to the last two fiscal years. The City's revenues from development activities saw a significant increase beginning in FY 2013/14 and the increased revenues have remained at these increased levels on a consistent basis through FY 2015/16 and are expected to remain stable into FY 2016/17.

The percent changes in each of the revenue categories is a comparison of the FY 2016/17 proposed revenue amounts as compared to the FY 2015/16 projected revenue forecast.

#### 1. PROPERTY TAX

Under Proposition 13 adopted in June of 1978, property taxes for general purposes may not exceed 1% of market value. San Diego County performs the property tax assessment, collection and apportionment. Assessment increases to reflect current market values are allowed when property ownership changes or when improvements are made. Otherwise, the maximum increase in assessed value is 2% annually. The City's allocation is approximately 16 cents for every dollar of the 1% tax levy. Based on indications that the housing market continues to rebound, the City's mid-year estimates indicate an increase in property assessments and revenue collections by the County. As compared to the mid-year estimates, an increase of 3.9% for Property Taxes – Current is anticipated and that Property Taxes – Delinquent will remain flat at \$50,000 for a net increase of 3.9% for FY 2016/17.

2016/17 revenue	\$6,911,500
Increases by	3.9%
% of total revenue	42%

#### 2. SALES TAX

The City receives 1% from all taxable retail sales occurring within its boundaries. The State of California collects the sales tax for the City. The San Diego County sales tax rate of 8.0% is distributed as follows: 5.25% for the State General Fund; 1.0% for the City General Fund; 0.50% for the County of San Diego for transportation purposes; 0.75% for State programs, and 0.50% to fund Proposition 172.

2016/17 revenue	\$3,184,600
Decreases by	-1.5%
% of total revenue	19%

## SUMMARY OF KEY REVENUE ASSUMPTIONS (Continued)

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Revenue was budgeted at \$3,266,000 for FY 2015/16, but expected revenues for the fiscal year are anticipated to be approximately \$33,600 less the amount budgeted. As compared to the anticipated FY 2015/16 revenues, sales tax is projected to decrease an additional 1.5% or by \$47,800 for FY 2016/17 to \$3,184,600.

### 3. MOTOR VEHICLE IN-LIEU (VLF)

Vehicle license fees in the amount of 2% of the market value of the motor vehicle are imposed by the State annually in lieu of local property taxes. The State allocates 81.25% of these revenues equally between cities and counties, apportioned based on population. Any increase in this revenue source is tied to the increase in the City's property tax calculations. Staff is anticipating that the VLF account for FY 2016/17 will increase 3.1% as compared to mid-year estimates which will produce \$1,424,000 of revenue.

2016/17 revenue \$1,424,000  
Increases by 3.1%  
% of total revenue 9%

### 4. TRANSIENT OCCUPANCY TAX (TOT)

TOT is levied on visitors and tourists for the privilege of occupying lodgings on a temporary basis. The tax rate is currently 13% which is added to the price of a room. The hotels collect the tax and transmit it to the City monthly. The budget anticipates the collection of \$1,175,000 in the General Fund which is an increase of 10.8% over the FY 2015/16 Adopted Budget. The increase is based on expected receipts through FY 2015/16 using mid-year estimates and historical data.

2016/17 revenue \$1,175,000  
Increases by 1.3%  
% of total revenue 7%

### 5. FRANCHISE FEES

This revenue source comprises gas & electric, waste, and cable franchise contracts and including other fees that are included as part of the contracts. The budget anticipates total franchise fees of \$749,000 for FY 2016/17. This is based upon the current year's projected receipts and anticipates a slight decrease in the revenue stream over the projected FY 2015/16 revenue.

2016/17 revenue \$749,000  
Decreases by 0.9%  
% of total revenue 5%

### 6. FIRE BENEFIT FEE

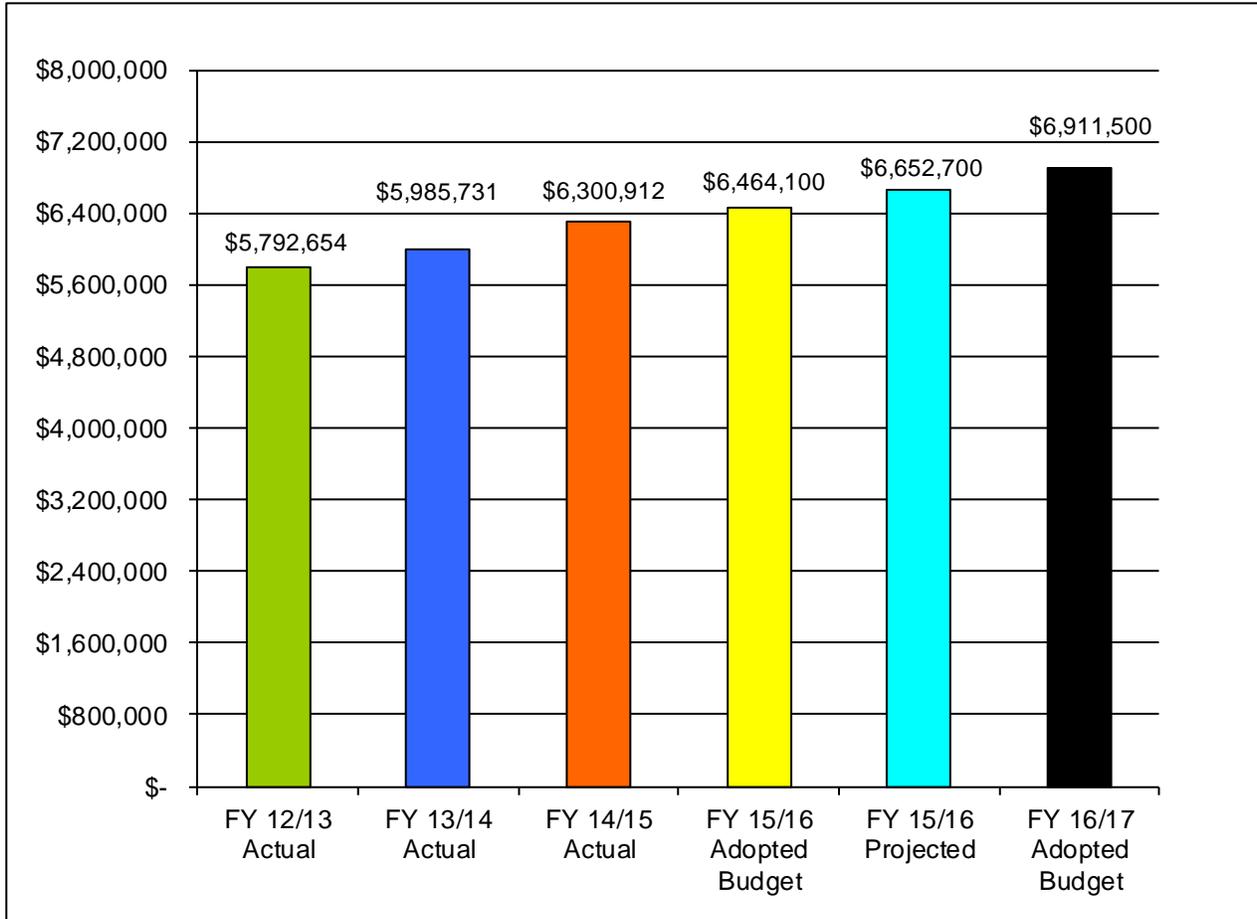
This revenue source is expected to remain flat for 2016/17. The fee is collected from all properties in the City to assist in providing fire prevention services.

2016/17 revenue \$440,000  
No change  
% of total revenue 3%

# REVENUES

## PROPERTY TAX

### 2012-13 THROUGH 2016-17



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

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

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

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

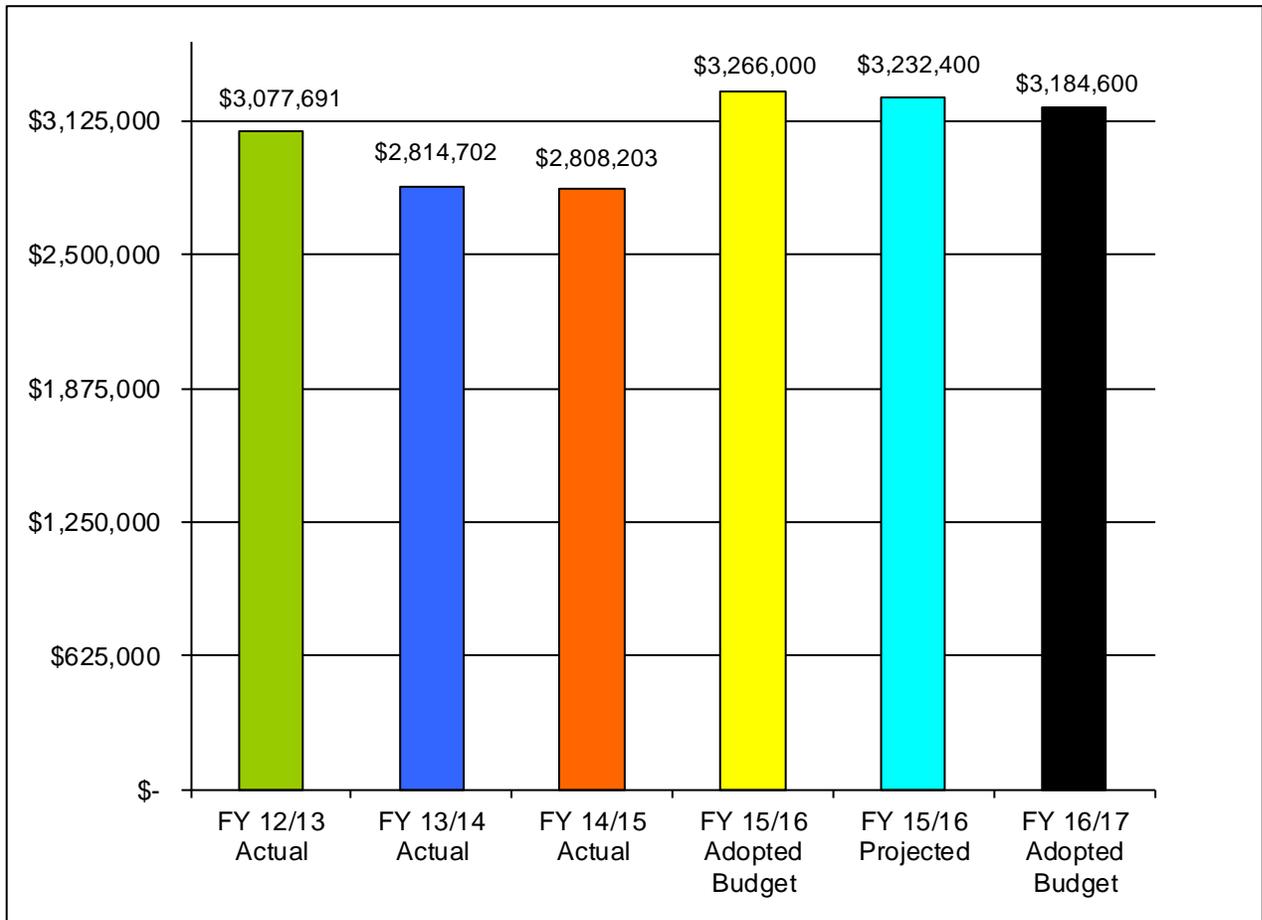
To understand how much of the property tax is actually paid to the City of Solana Beach, the following example is provided: property taxes based on \$200,000 of assessed valuation would be approximately \$2,000; Solana Beach would receive 16% or \$320 of the total property taxes paid depending on the tax rate area. The remainder would be paid to the county, schools, and various districts.

Revenue estimates were based on historical trends and estimates obtained from the Tax Assessor's Office of the County of San Diego. Property Taxes are estimated to be \$6,911,500 in FY 2016/17, which represent 42% of the total General Fund revenues.

## REVENUES

### SALES TAX

2012-13 THROUGH 2016-17



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

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

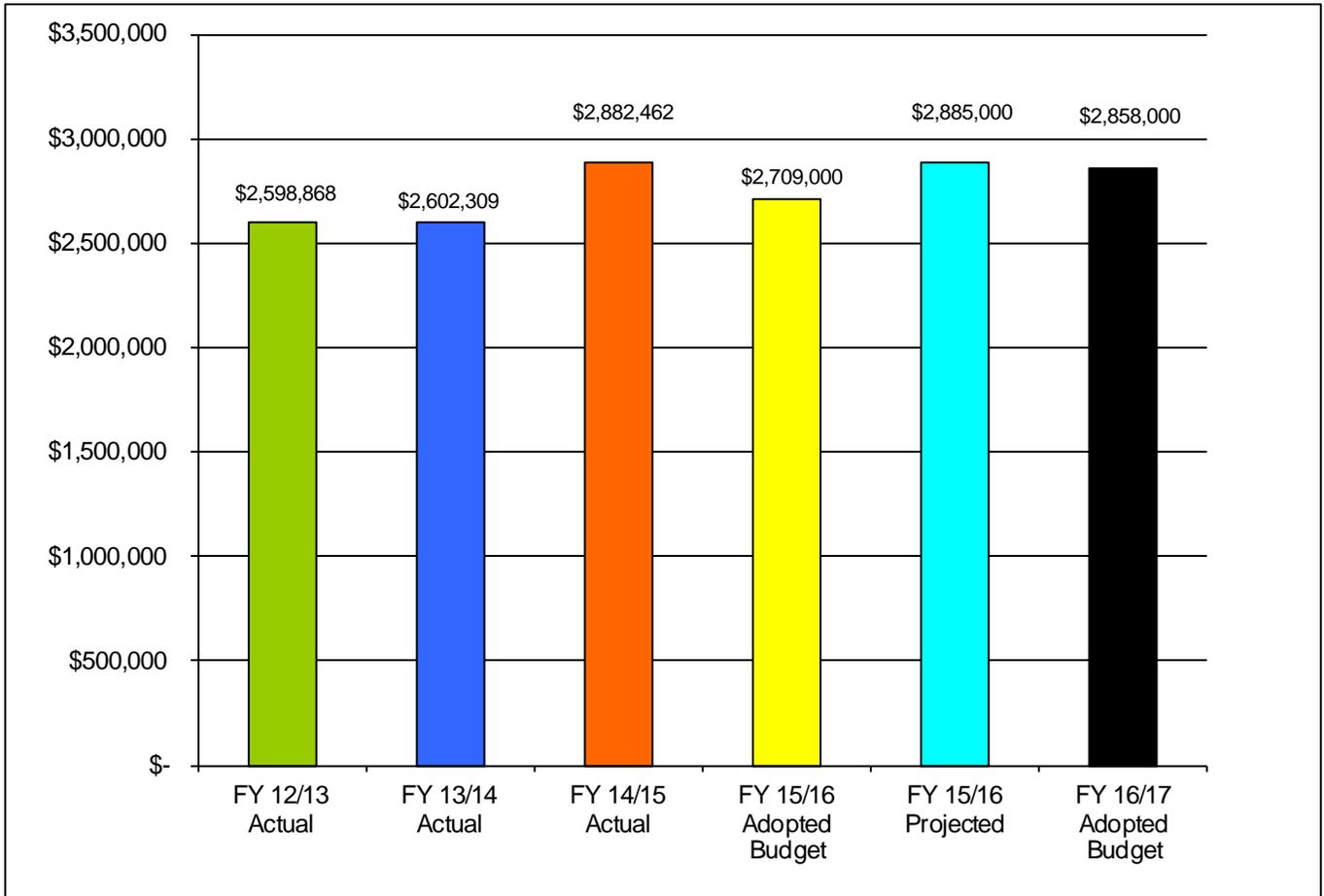
Bradley-Burns sets the local sales tax rate at 1.25%. The .25% portion of the tax goes to local transportation agencies, while 1% is for city or county general purposes.

Sales and use taxes generate approximately 19% of the total General Fund revenue, the second largest revenue source for the City of Solana Beach. Sales tax continues to be a vital part of the City's revenue stream. The total sales tax revenue projected is \$3,184,600 for FY 2016/17.

Due to the "triple flip" in fiscal years before FY 2016/17, the City's advances received from the State Board of Equalization and the County impacted the timing between fiscal years and receipts. The "triple flip" was wound down in FY 2015/16 and the City received a one-time distribution of "triple flip" revenue.

# REVENUES

## OTHER TAXES AND FEES 2012-13 THROUGH 2016-17



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

**FRANCHISE FEES:** Several statutes provide cities with authority to impose fees on privately owned utility companies and other businesses for the privilege of using city streets. The City levies franchise fees on gas, electricity, refuse, and cable television companies. These include Waste Management, EDCO, SDG&E, Southern California Gas, Cox Cable, Time Warner Cable and AT&T. Telephone companies and railroads are exempt from local franchising authority. Revenue estimates for 2016/17 are based on historical trends, negotiated agreements, and previous year's receipts. The budget anticipates collections of

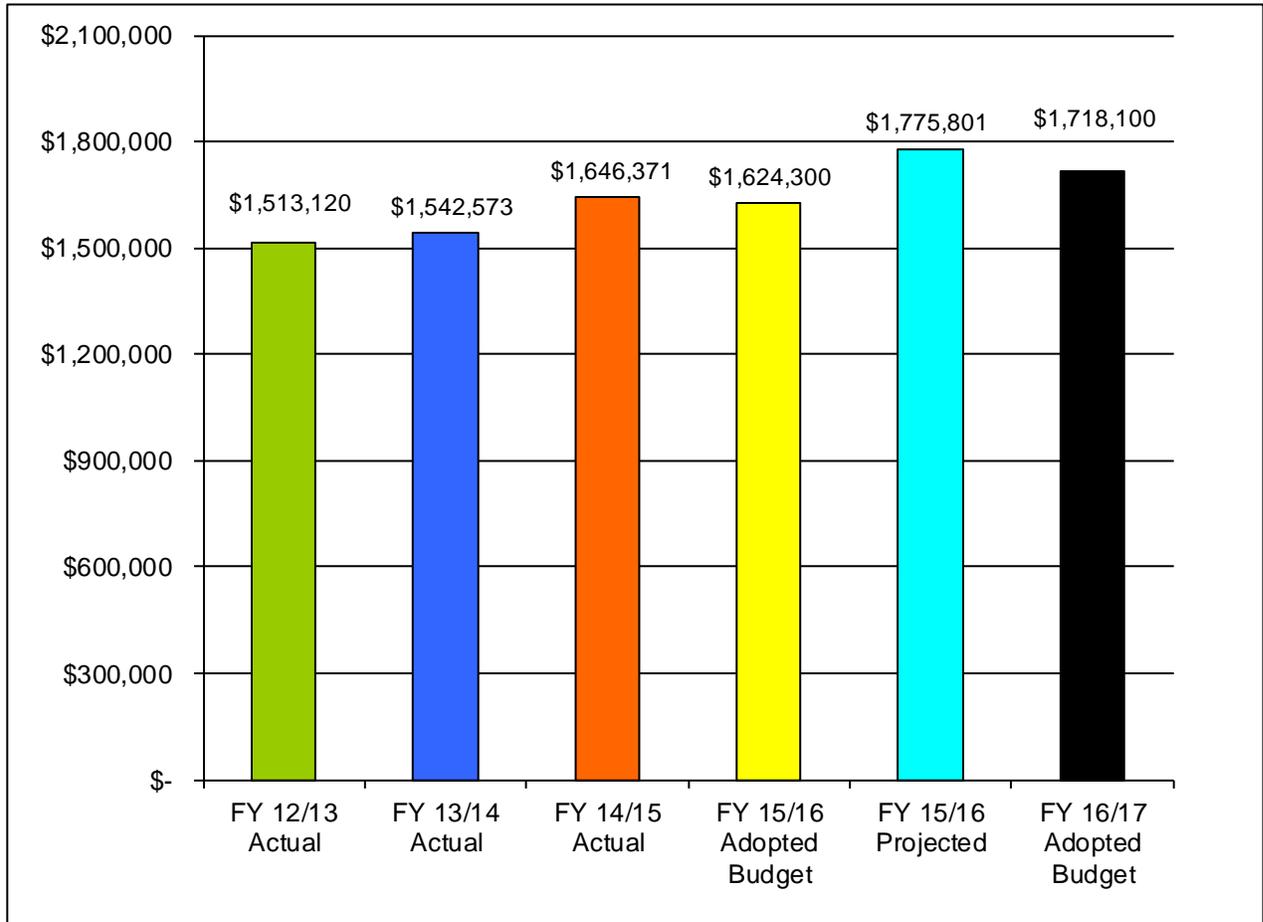
\$749,000 for FY 2016/17. Revenues from this source represent 5% of the Total General Fund revenue.

**TRANSIENT OCCUPANCY TAXES:** This tax is levied for the privilege of occupying lodgings on a transient basis. Better known as TOT, the tax rate is 13% and added to the price of the room. The General Fund receives a rate of 10% of the 13%. The other 3% goes to the Coastal Business/Visitors and Sand Replenishment CIP funds. TOT revenues for the General Fund are estimated to be \$1,175,000 for FY 2016/17 and represent 7% of the total General Fund revenue.

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

**SOLID WASTE FEE:** The budget includes \$240,000 to offset the costs associated with the State mandated stormwater program.

**REVENUES**  
**INTERGOVERNMENTAL REVENUE**  
**2012-13 THROUGH 2016-17**



Approximately 10% of General Fund revenues come from other governmental agencies, primarily from state shared revenues. Known as subventions, these shared revenues may be in lieu of local taxes, replacement revenue for taxes previously levied by cities, or general state assistance for specific purposes.

**MOTOR VEHICLE IN-LIEU FEES:** At one time, motor vehicles were taxed as personal property. However, because local administration of this tax on vehicles proved inequitable and easy to evade, the state repealed the local property tax on vehicles and enacted a state vehicle license fee in lieu of the property tax. The fee is imposed for the privilege of operating a vehicle on the public highways. The fee is set at 2% of the depreciated market value of all motor vehicles and must be paid annually. Based on the population estimate of 13,783 (per the State Department of Finance) and data from the State Controller's Office, the City expects to receive \$1,424,000 from this revenue source in FY 2016/17.

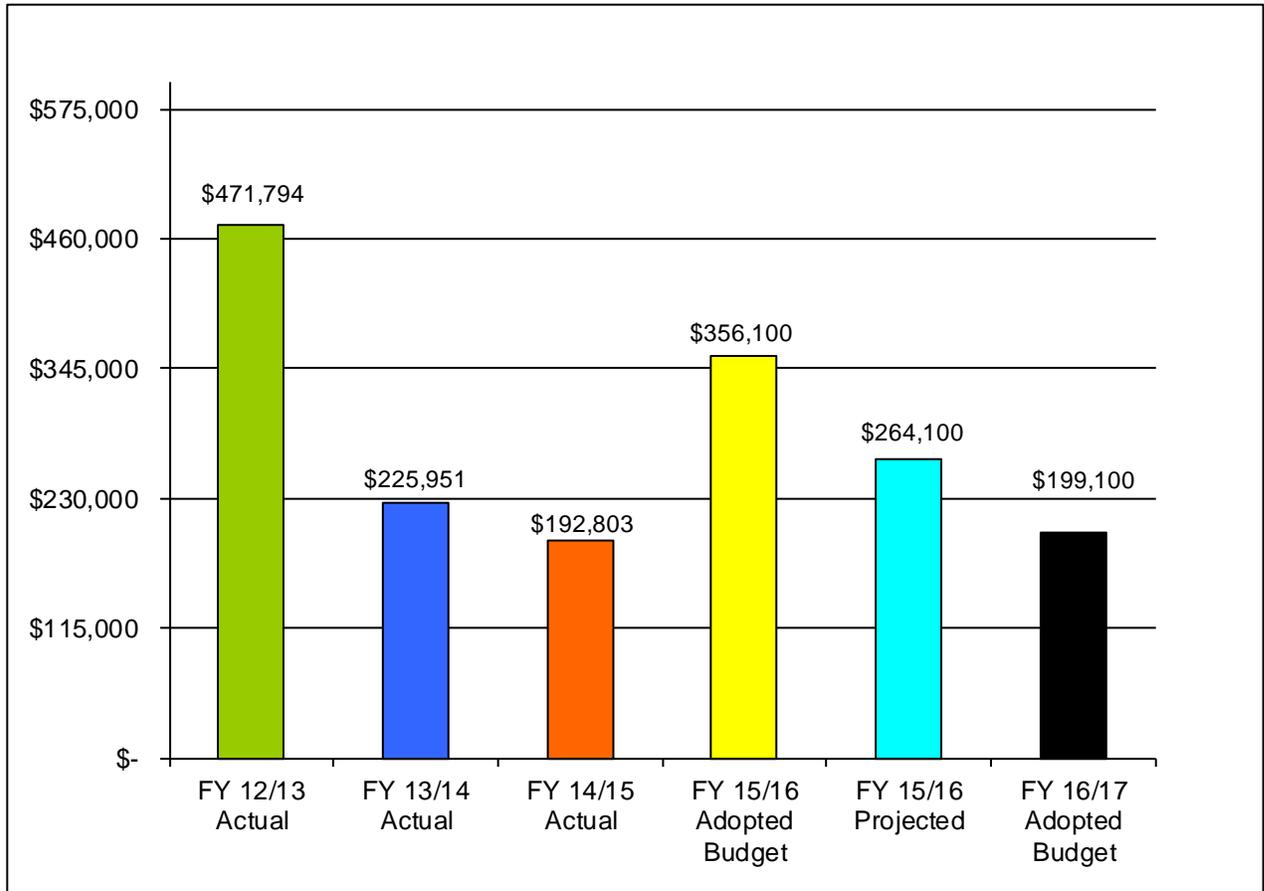
**OTHER STATE & FEDERAL REVENUES:** This category includes revenue received from the State Homeowners Exemption. Every homeowner in California is entitled to an exemption of \$7,000 per year for the residence they own and occupy on January 1 of every year. The City receives a portion of the fee that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

**OFF-TRACK BETTING:** These funds are derived from satellite wagering at the Del Mar Race Track. The City of Solana Beach, along with the City of Del Mar and the County of San Diego, receives a percentage of the handle from the racetrack to help mitigate impacts caused by activities at the fairgrounds. This source is expected to generate about \$35,000 in FY 2016/17 for the City.

## REVENUES

### OTHER REVENUE

2012-13 THROUGH 2016-17



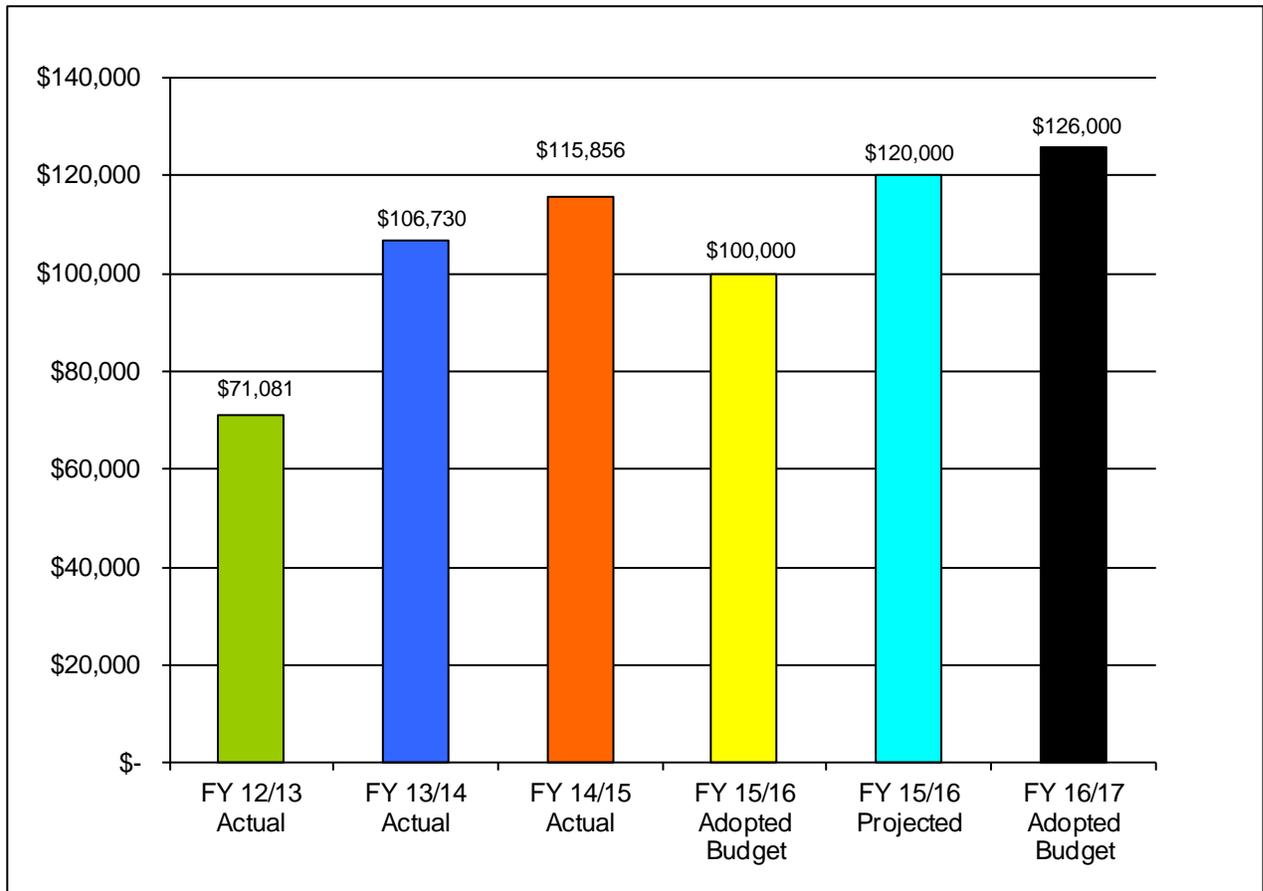
The "Other Revenue" category includes refunds, reimbursements, and miscellaneous revenues (\$40,000) received in the ordinary course of business.

This category also includes funds received (\$146,600) from other funds (i.e. Sanitation, Street

Lighting etc.) for the administrative services provided by City service departments (City Council, City Manager, City Clerk, Legal, Finance, Human Resources, and Non-Departmental).

## REVENUES

### USE OF MONEY AND PROPERTY 2012-13 THROUGH 2016-17



**INTEREST INCOME:** Interest income is derived from the investment of City funds. The City pools its funds for investment purposes. These pooled funds are invested in the Local Agency Investment Fund (LAIF) with the State of California and, beginning in FY 2015/16, with Chandler Asset Management.

Investment earnings are all allocated to the General Fund unless otherwise required by law. Statutory allocations to restricted funds are made in proportion to the ratio of restricted fund balances to the total pooled balances.

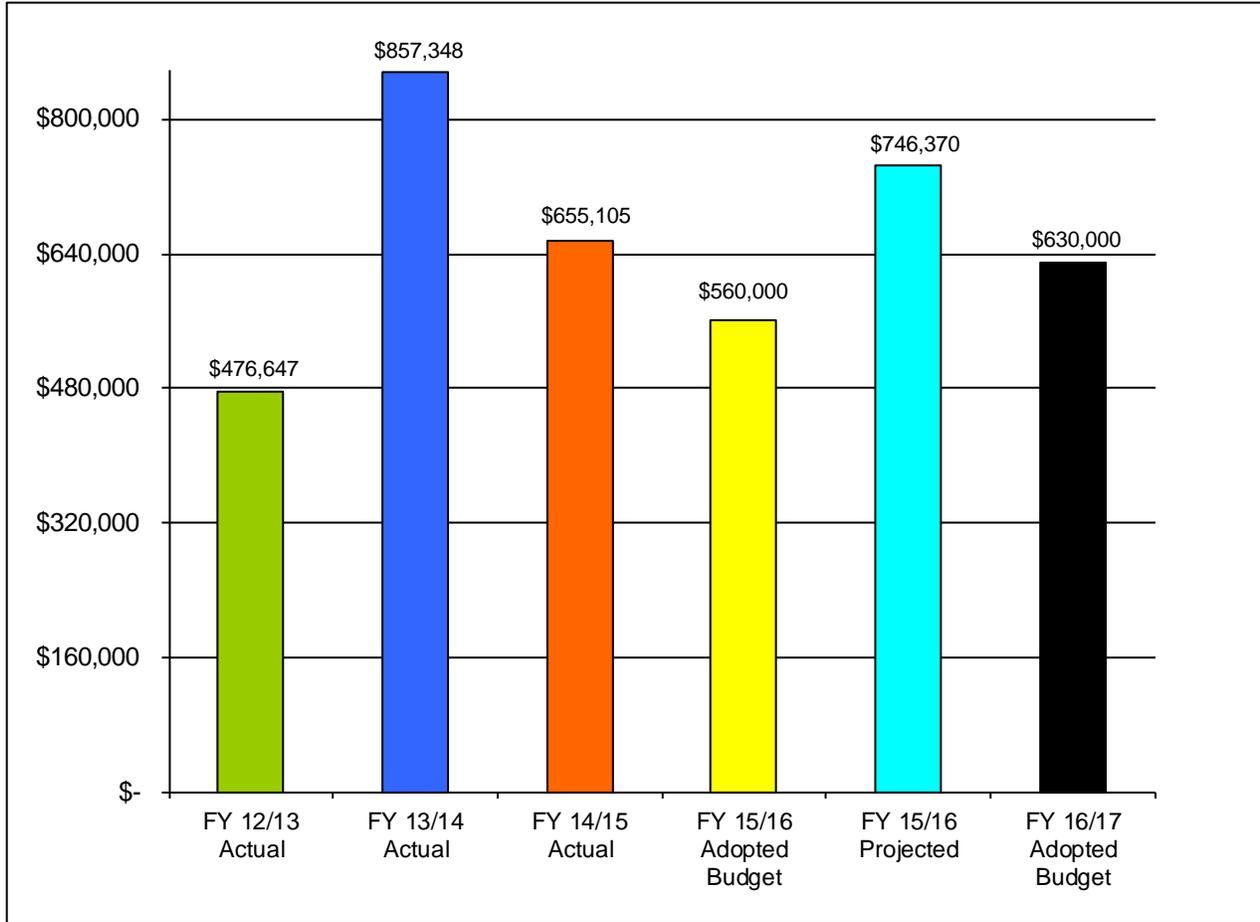
Interest income is expected to increase due to investment of the majority of the City's excess funds with Chandler Asset Management. The General Fund expects to receive \$40,000 from interest earnings in FY 2016/17

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

# REVENUES

## SERVICE CHARGES

### 2012-13 THROUGH 2016-17



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

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

Service charges, on the other hand, are imposed

to support services to individuals.

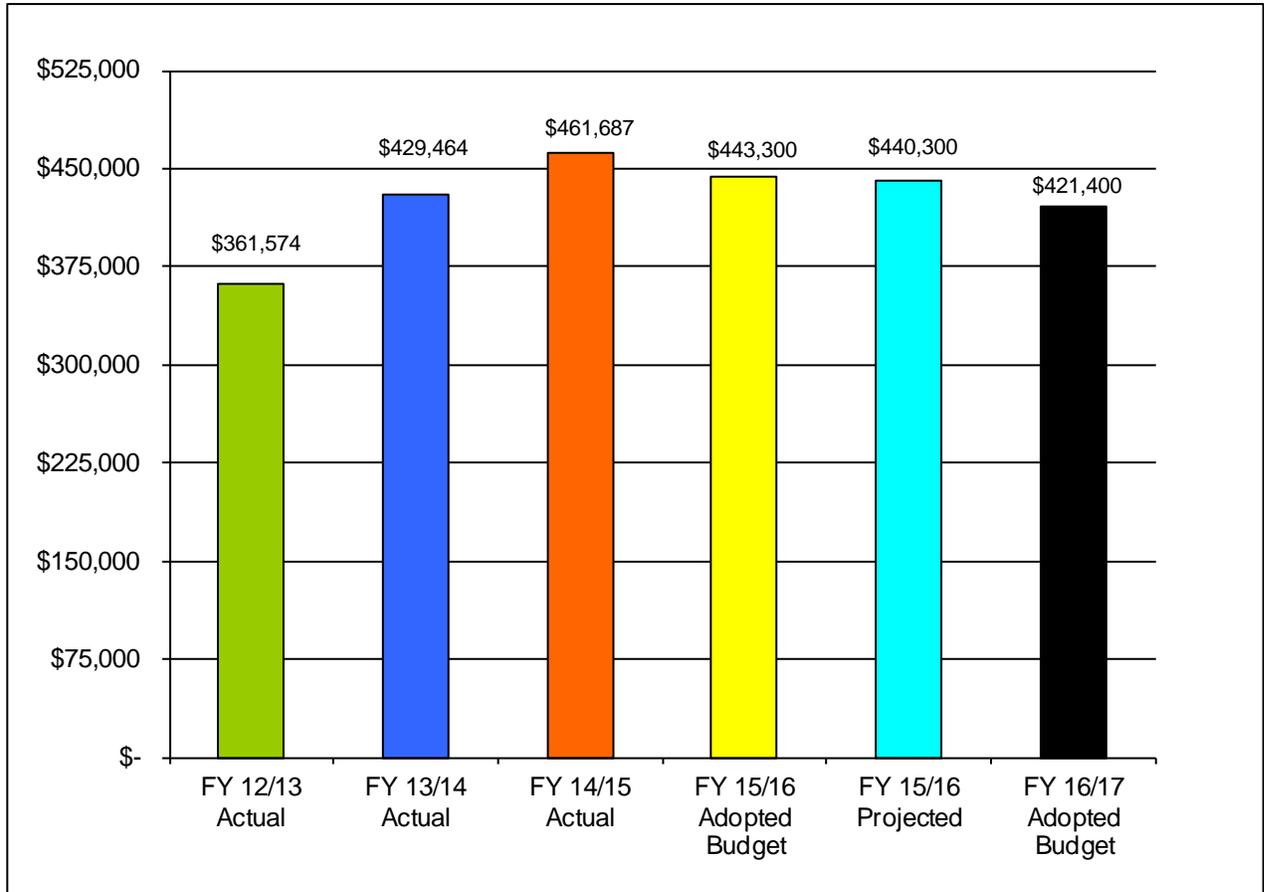
Service charges include planning and zoning services, subdivision review, engineering services, and recreation services, etc.

The City is expected to complete a Cost Allocation and User Fee Study in FY 2016/17 to support the full cost recovery of fees that the City charges.

The General Fund expects to receive \$630,000 in revenue from service charges in FY 2016/17.

## REVENUES

### LICENSES AND PERMITS 2012-13 THROUGH 2016-17



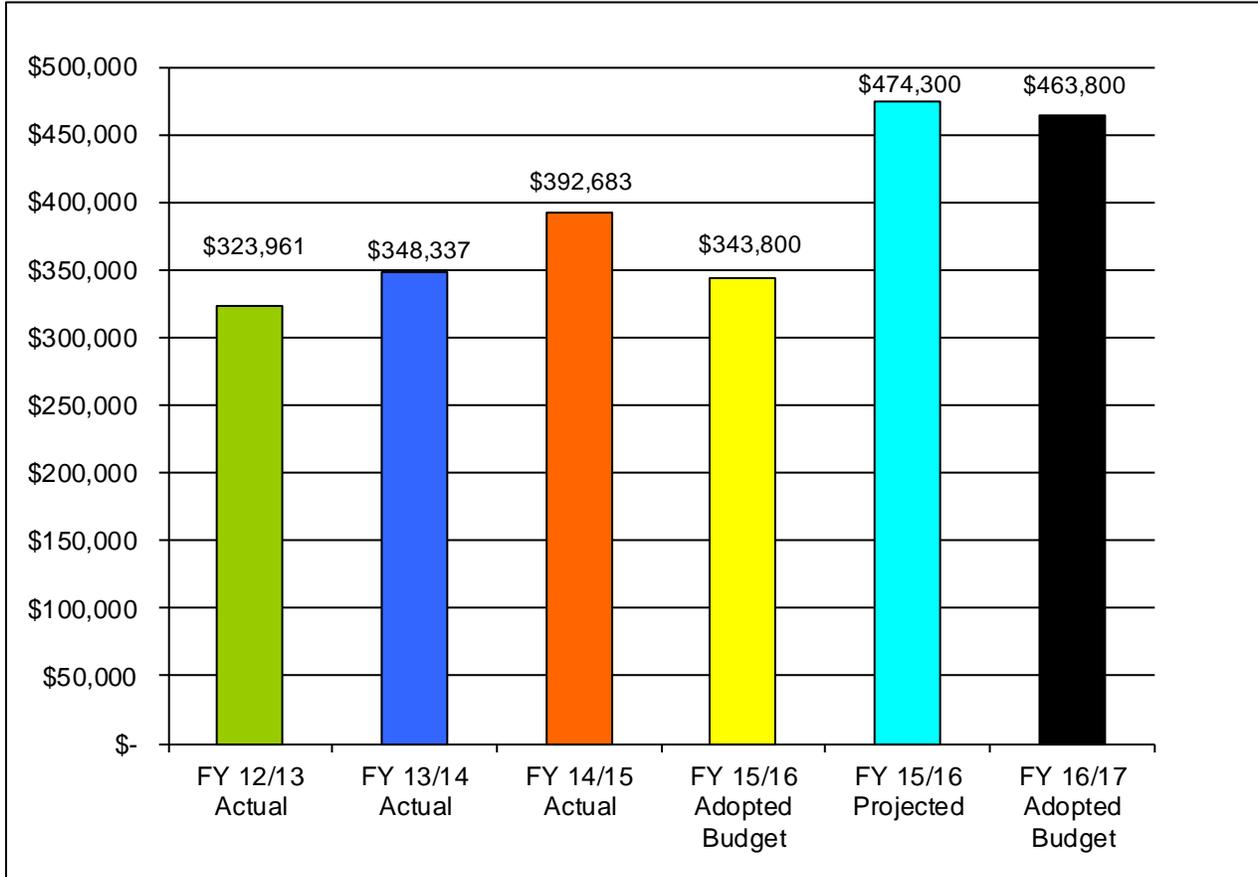
**LICENSES AND PERMITS:** The State Constitution through the police power (Article XI, Section 7), as well as various statutes, gives cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering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

Fees are commonly charged for building permits, business registration fees, animal licenses, and special permits. The largest source of revenue in this category is for building related permits, from which the City receives 25% of the total fees collected. The remaining 75% is paid to Esgil Corporation for performing building permit services for the City. The City anticipates generating \$421,400 in license and permit fees in FY 2016/17.

# REVENUES

## FINES AND PENALTIES

### 2012-13 THROUGH 2016-17



**VEHICLE CODE FINES:** Cities share with the county all fines collected upon conviction of a misdemeanor or an infraction in any municipal or justice court. In addition, they share bail monies forfeited following a misdemeanor or infraction charge when such fines or forfeiture results from a misdemeanor or infraction committed within city boundaries. Distribution of these revenues varies depending upon whether the fine or forfeiture is derived from a Vehicle Code violation or some other violation and upon the employing agency of the arresting officer. Vehicle Code fines are expected to raise an estimated \$60,000 in FY 2016/17.

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

Parking citations are expected to raise \$140,000 in revenue for FY 2016/17.

**RED LIGHT CITATIONS:** The City installed red light cameras at two busy intersections in an effort to reduce the running of red lights. Each violation carries a \$490 fine and the City anticipates grossing \$260,000 in FY 2016/17. The City pays a flat monthly fee to a third party vendor who administers the citation program.

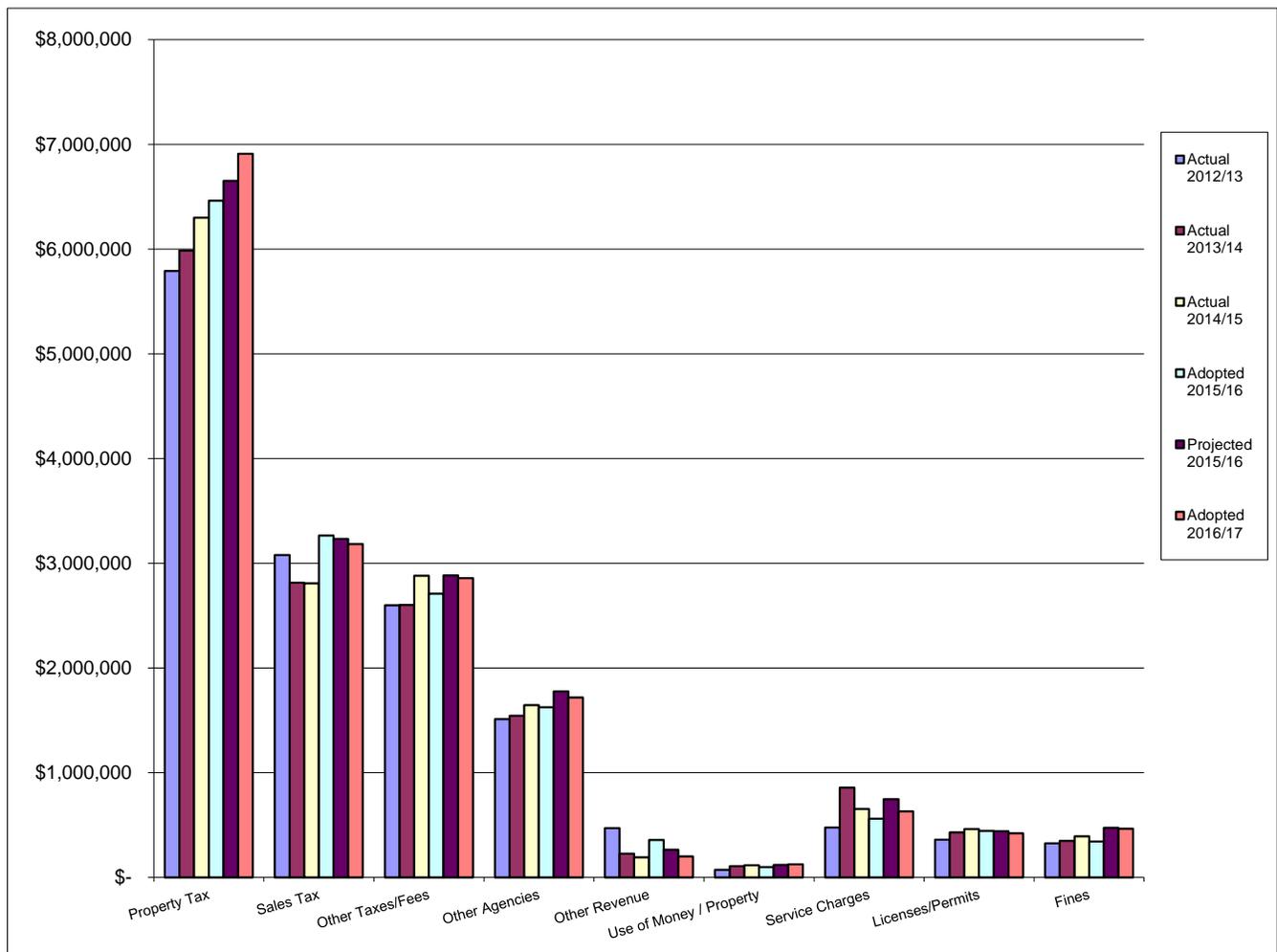
**MISCELLANEOUS:** The remaining \$3,800 is comprised of anticipated revenues to be received from false alarm fees and administrative citations.

# REVENUES

## GENERAL FUND MIX AND TREND

### 2012/13 Through 2016/17

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted 2015/16	Projected 2015/16	Adopted 2016/17
Property Tax	\$ 5,792,654	\$ 5,985,731	\$ 6,300,912	\$ 6,464,100	\$ 6,652,700	\$ 6,911,500
Sales Tax	3,077,691	2,814,702	2,808,203	3,266,000	3,232,400	3,184,600
Other Taxes/Fees	2,598,868	2,602,309	2,882,462	2,709,000	2,885,000	2,858,000
Other Agencies	1,513,120	1,542,573	1,646,371	1,624,300	1,775,801	1,718,100
Other Revenue	471,794	225,951	192,803	356,100	264,100	199,100
Use of Money / Property	71,081	106,730	115,856	100,000	120,000	126,000
Service Charges	476,647	857,348	655,105	560,000	746,370	630,000
Licenses/Permits	361,574	429,464	461,687	443,300	440,300	421,400
Fines	323,961	348,337	392,683	343,800	474,300	463,800
<b>TOTAL REVENUES</b>	<b>\$ 14,687,390</b>	<b>\$ 14,913,145</b>	<b>\$ 15,456,082</b>	<b>\$ 15,866,600</b>	<b>\$ 16,590,971</b>	<b>\$ 16,512,500</b>





## CITY OF SOLANA BEACH FY 2015-2016 AND 2016-2017 BUDGET - FUND BALANCE

FUND #	FUND NAME	FISCAL YEAR 2015-2016				FISCAL YEAR 2016-2017		
		07/01/15 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/16 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/17 FUND BALANCE
<b>GENERAL FUND (Major Fund)</b>								
<b>RESERVES</b>								
	Public Facilities	317,310	67,000	-	384,310	30,000	-	414,310
	Park Fees	29,703	1,800	-	31,503	-	-	31,503
	Community Television Production	85,004	61,000	73,200	72,804	61,000	55,600	78,204
	Street Sweeping	120,671	45,000	45,235	120,436	45,000	45,500	119,936
	In-Lieu Housing Fees	100,786	-	-	100,786	-	-	100,786
	Parks & Recreation	21,750	-	-	21,750	-	-	21,750
	Public Arts	14,202	-	-	14,202	-	7,000	7,202
	<b>TOTAL RESERVES</b>	<b>689,426</b>	<b>174,800</b>	<b>118,435</b>	<b>745,791</b>	<b>136,000</b>	<b>108,100</b>	<b>773,691</b>
<b>DESIGNATIONS</b>								
	Contingencies (17% of operating exp)	2,620,660	215,000	-	2,835,660	-	-	2,835,660
	Housing	1,499,500	-	-	1,499,500	-	-	1,499,500
	<b>TOTAL DESIGNATIONS</b>	<b>4,120,160</b>	<b>215,000</b>	<b>-</b>	<b>4,335,160</b>	<b>-</b>	<b>-</b>	<b>4,335,160</b>
	<b>TOTAL UNDESIGNATED</b>	<b>4,555,655</b>	<b>16,201,171</b>	<b>16,464,925</b>	<b>4,291,901</b>	<b>16,376,500</b>	<b>16,391,400</b>	<b>4,277,001</b>
001	<b>SUBTOTAL GENERAL FUND</b>	<b>9,365,241</b>	<b>16,590,971</b>	<b>16,583,360</b>	<b>9,372,852</b>	<b>16,512,500</b>	<b>16,499,500</b>	<b>9,385,852</b>
120	Risk Management Insurance	931,598	253,458	519,103	665,953	400,300	566,800	499,453
125	Workers' Compensation Insurance	619,876	328,378	375,303	572,951	362,500	435,200	500,251
135	Asset Replacement	1,937,696	997,359	735,050	2,200,005	410,400	460,000	2,150,405
140	Facilities Replacement	100,000	150,000	-	250,000	150,000	44,000	356,000
150	PERS Side Fund	(1,586,247)	484,900	37,700	(1,139,047)	500,700	27,100	(665,447)
160	Other Post Employment Benefits	-	135,000	-	135,000	-	-	135,000
165	Pension Stabilization	-	500,000	-	500,000	-	-	500,000
	<b>TOTAL GENERAL FUND</b>	<b>11,368,164</b>	<b>19,440,066</b>	<b>18,250,516</b>	<b>12,557,714</b>	<b>18,336,400</b>	<b>18,032,600</b>	<b>12,861,514</b>
<b>SPECIAL REVENUE FUNDS (Non-Major Funds)</b>								
202	State Gas Tax Fund	498,036	297,800	334,242	461,594	274,900	402,100	334,394
<b>Special Districts</b>								
203	MID 33 Highway 101	413,997	107,600	60,572	461,025	107,600	102,400	466,225
204	MID 9C Santa Fe Hills	49,975	276,550	252,200	74,325	276,500	252,200	98,625
205	MID 9E Isla Verde	3,436	6,000	6,000	3,436	6,000	6,000	3,436
207	MID 9H San Elijo #2	136,862	99,700	83,100	153,462	99,700	83,100	170,062
208	Coastal Rail Trail Maintenance District	53,718	72,570	76,000	50,288	75,000	72,500	52,788
211	Street Light District	1,386,904	471,400	326,400	1,531,904	471,400	352,800	1,650,504
	<b>Total Special Districts</b>	<b>2,044,892</b>	<b>1,033,820</b>	<b>804,272</b>	<b>2,274,440</b>	<b>1,036,200</b>	<b>869,000</b>	<b>2,441,640</b>
213	Developer Pass-Thru	316,366	340,000	589,345	67,021	100,000	100,000	67,021
214	Fire Mitigation Fees	1,433	4,000	3,751	1,682	4,000	5,000	682
215	Department of Boating & Waterways	59,995	-	-	59,995	450,000	450,000	59,995
218	Transnet - Motorized	12,636	-	12,636	-	-	-	-
219	COPS	120,334	100,120	100,000	120,454	100,100	100,000	120,554
220	TDA	-	-	-	-	500,000	500,000	-
228	Transnet Extension	39,004	321,733	401,208	(40,471)	403,100	350,000	12,629
240	CDBG	(17,348)	108,548	108,548	(17,348)	-	-	(17,348)
241	CALTRANS	59,634	-	-	59,634	-	-	59,634

**CITY OF SOLANA BEACH FY 2015-2016 AND 2016-2017 BUDGET - FUND BALANCE**

FUND #	FUND NAME	FISCAL YEAR 2015-2016			FISCAL YEAR 2016-2017			
		07/01/15 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/16 FUND BALANCE	REVENUE/ OTHER SOURCES	EXPENDITURE/ OTHER USES	PROJ 06/30/17 FUND BALANCE
244	TEA21/ISTEA	(128,296)	-	-	(128,296)	-	-	(128,296)
245	TEA	(40,674)	-	-	(40,674)	-	-	(40,674)
246	Miscellaneous Grants	(26,687)	28,000	-	1,313	-	-	1,313
250	Coastal Business/Visitors TOT	365,907	120,875	98,500	388,282	118,500	44,500	462,282
255	Camp Programs	190,680	323,000	364,009	149,671	323,000	311,700	160,971
263	Housing	429,441	500	-	429,941	500	-	430,441
265	Affordable Housing Grant	265,163	300	1,665	263,798	300	-	264,098
270	Public Safety Special Revenue	35,365	80,606	94,948	21,023	49,500	24,000	46,523
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>4,225,881</b>	<b>2,759,302</b>	<b>2,913,124</b>	<b>4,072,059</b>	<b>3,360,100</b>	<b>3,156,300</b>	<b>4,275,859</b>
<b>DEBT SERVICE FUNDS (Non-Major Funds)</b>								
317	Public Facilities	106	149,000	149,000	106	153,300	153,300	106
320	Capital Leases	24,433	70,400	70,374	24,459	202,400	202,400	24,459
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>24,539</b>	<b>219,400</b>	<b>219,374</b>	<b>24,565</b>	<b>355,700</b>	<b>355,700</b>	<b>24,565</b>
<b>CAPITAL PROJECTS FUNDS (Non-Major Funds)</b>								
420	Public Improvement Grant	263,508	143,100	308,508	98,100	-	98,100	-
450	Sand Replenishment TOT	410,787	232,400	189,647	453,540	235,400	400,600	288,340
459	City CIP Fund	272,754	686,172	586,530	372,396	153,000	525,300	96
47X	Assessment Districts	158,496	150	-	158,646	100	-	158,746
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>1,105,545</b>	<b>1,061,822</b>	<b>1,084,685</b>	<b>1,082,682</b>	<b>388,500</b>	<b>1,024,000</b>	<b>447,182</b>
<b>PROPRIETARY FUNDS (Major Fund)</b>								
509	Sanitation Net Position (Undesignated)	27,155,489	7,078,425	5,830,102	28,403,812	5,289,800	8,639,800	25,053,812
<b>TOTAL PROPRIETARY FUNDS</b>		<b>27,155,489</b>	<b>7,078,425</b>	<b>5,830,102</b>	<b>28,403,812</b>	<b>5,289,800</b>	<b>8,639,800</b>	<b>25,053,812</b>
<b>SUCCESSOR AGENCY</b>								
65X	Successor Agency Net Position (not including Long-Term Debt)	549,864	284,454	620,064	214,254	569,400	569,400	214,254
<b>TOTAL PRIVATE PURPOSE TRUST FUND</b>		<b>549,864</b>	<b>284,454</b>	<b>620,064</b>	<b>214,254</b>	<b>569,400</b>	<b>569,400</b>	<b>214,254</b>
<b>TOTAL FUND BALANCE - ALL FUNDS</b>		<b>44,429,482</b>	<b>30,843,469</b>	<b>28,917,865</b>	<b>46,355,086</b>	<b>28,299,900</b>	<b>31,777,800</b>	<b>42,877,186</b>

## REVENUE SUMMARY BY FUND

FUND	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
001	GENERAL FUND	14,913,145	15,456,081	15,866,600	16,590,971	16,512,500
120	RISK MANAGEMENT/INSURANCE	580,740	427,371	195,800	253,458	400,300
125	WORKER'S COMPENSATION INS	492,060	273,254	275,500	328,378	362,500
135	ASSET REPLACEMENT	314,929	319,950	376,600	997,359	410,400
140	FACILITIES REPLACEMENT	-	100,000	150,000	150,000	150,000
150	PERS SIDE FUND	454,831	469,612	484,900	484,900	500,700
160	OTHER POST EMPLOYMENT BENEFITS	-	-	-	135,000	-
165	PENSION STABILIZATION	-	-	-	500,000	-
202	GAS TAX	439,920	356,610	297,900	297,800	274,900
203	MID 33 HIGHWAY 101	108,470	114,001	95,600	107,600	107,600
204	MID 9C SANTA FE HILLS	267,898	280,177	261,500	276,550	276,500
205	MID 9E ISLA VERDE	5,980	5,982	6,000	6,000	6,000
207	MID 9H SAN ELIJO #2	98,935	100,618	92,700	99,700	99,700
208	CRT MAINTENANCE DISTRICT	72,074	72,711	72,500	72,570	75,000
211	STREET LIGHT DISTRICT	469,602	490,652	420,300	471,400	471,400
213	DEVELOPER PASS-THRU	-	439,674	100,000	340,000	100,000
214	FIRE MITIGATION FEES	1,135	970	1,000	4,000	4,000
215	BOATING & WATERWAYS	25	736	-	-	450,000
218	TRANSNET MOTORIZED	-	13,000	-	-	-
219	COPS	100,051	106,471	100	100,120	100,100
220	TDA	-	-	-	-	500,000
228	TRANSNET II	6,663,152	127,592	508,000	321,733	403,100
240	CDBG	-	34,688	-	108,548	-
246	MISCELLANEOUS GRANT FUND	36,872	66,330	-	28,000	-
250	COASTAL BUSINESS/VISTORS	99,607	115,077	106,400	120,875	118,500
255	CAMP PROGRAMS	302,908	348,439	250,000	323,000	323,000
263	HOUSING	994	1,045	500	500	500
265	AFFORDABLE HOUSING GRANT	1,145	663	300	300	300
270	PUBLIC SAFETY SPECIAL REVENUES	133,258	64,790	49,500	80,606	49,500
317	PUBLIC FACILITIES	154,300	149,005	149,000	149,000	153,300
320	CAPITAL LEASE	70,400	70,400	70,400	70,400	202,400
420	PUBLIC IMPROVEMENT GRANT	639,256	12,290	1,000	143,100	-
450	SAND REPLENISHMENT/RETENTION CIP	198,452	219,398	212,400	232,400	235,400
459	MISC. CAPITAL PROJECTS	1,459,554	596,063	372,000	686,172	153,000
47X	ASSESSMENT DISTRICTS CIP	466	574	100	150	100
509	SANITATION	5,202,024	5,049,982	7,062,425	7,078,425	5,289,800
65X	SUCCESSOR AGENCY	613,509	626,297	550,000	284,454	569,400
TOTAL CITY & RDA FUNDS		33,895,692	26,510,503	28,029,025	30,843,469	28,299,900

## REVENUES BY MAJOR CATEGORIES AND SOURCES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>GENERAL FUND (Major Fund)</b>					
<b>Tax Revenues</b>					
Property Taxes - Current	5,946,308	6,271,544	6,414,100	6,602,700	6,861,500
Property Taxes - Delinquent	39,423	29,368	50,000	50,000	50,000
<b>Total Property Taxes</b>	<b>5,985,731</b>	<b>6,300,912</b>	<b>6,464,100</b>	<b>6,652,700</b>	<b>6,911,500</b>
Sales and Use Tax	2,100,363	2,158,817	2,707,400	2,645,400	3,184,600
Sales Tax (County)	714,339	649,386	558,600	587,000	-
Transient Occupancy Tax - Hotels	745,541	880,509	800,000	900,000	910,000
TOT - Short-term Vacation Rentals	192,978	259,048	260,000	260,000	265,000
Franchise Fees	714,991	765,995	708,000	756,000	749,000
Property Transfer Tax	177,635	190,058	150,000	185,000	150,000
Street Sweeping	44,925	44,925	45,000	45,000	45,000
Hazardous Household Waste	29,893	29,713	29,000	29,000	29,000
Fire Benefit Fees	438,031	438,747	440,000	440,000	440,000
Solid Waste Fee NPDES	227,464	243,711	247,000	240,000	240,000
RDA Pass Thru Payments	30,851	29,756	30,000	30,000	30,000
<b>Total Taxes and Fees Revenues</b>	<b>11,402,742</b>	<b>11,991,577</b>	<b>12,439,100</b>	<b>12,770,100</b>	<b>12,954,100</b>
<b>Licenses and Permits</b>					
Business Registration	141,153	134,159	130,000	135,000	135,000
Building/Plumbing/Electrical/ Permits	231,626	277,394	260,000	260,000	240,000
Animal Licenses	20,157	19,858	19,300	19,300	20,400
Other Special Permits	36,528	30,276	34,000	26,000	26,000
<b>Total Licenses and Permits</b>	<b>429,464</b>	<b>461,687</b>	<b>443,300</b>	<b>440,300</b>	<b>421,400</b>
<b>Fines and Penalties</b>					
CVC Fines	42,026	51,242	50,000	60,000	60,000
Admin Citations	8,500	2,454	1,500	2,500	1,500
Parking Citations	88,518	91,830	90,000	140,000	140,000
Red Light Citations	206,393	246,757	200,000	270,000	260,000
False Alarm Fines	2,900	400	2,300	1,800	2,300
<b>Total Fines and Penalties</b>	<b>348,337</b>	<b>392,683</b>	<b>343,800</b>	<b>474,300</b>	<b>463,800</b>
<b>Use of Money and Property</b>					
Investment Interest Earnings	22,878	27,357	25,000	34,000	40,000
Sale of Personal Property	8,871	3,932	-	-	-
Property Rental	74,981	84,567	75,000	86,000	86,000
<b>Total Use of Money and Property</b>	<b>106,730</b>	<b>115,856</b>	<b>100,000</b>	<b>120,000</b>	<b>126,000</b>
<b>Intergovernmental Revenues</b>					
Motor Vehicle in-Lieu	1,231,631	1,308,714	1,348,000	1,381,105	1,424,000
State Homeowners Exemption (HOE)	52,415	51,892	53,000	53,000	53,000
Off Track Betting (OTB)	51,308	40,879	50,000	35,000	35,000
SB 90		13,598	-	115,196	-
Fire Revenue from Other Agencies	177,987	175,526	158,300	170,500	185,100
Miscellaneous	29,232	55,762	15,000	21,000	21,000
<b>Total Intergovernmental Revenues</b>	<b>1,542,573</b>	<b>1,646,371</b>	<b>1,624,300</b>	<b>1,775,801</b>	<b>1,718,100</b>

## REVENUES BY MAJOR CATEGORIES AND SOURCES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>Service Charges</b>					
Planning and Zoning	206,919	220,197	170,000	240,000	210,000
Building/Plan Check Fees	193,611	169,404	150,000	200,000	175,000
Public Facilities Fees	38,696	28,248	25,000	67,000	30,000
Engineering Fees	122,517	163,256	145,000	165,000	145,000
Ramp/Seawall Fees	40,354	-	5,000	7,570	5,000
Fire Plan Check Fees	53,553	72,170	65,000	65,000	65,000
Recreation Fees	200,000	-	-	-	-
Park Fees	600	-	-	1,800	-
Miscellaneous	1,098	1,830	-	-	-
<b>Total Service Charges</b>	<b>857,348</b>	<b>655,105</b>	<b>560,000</b>	<b>746,370</b>	<b>630,000</b>
<b>Other Revenues</b>					
Fund Balance Reserve Recognition	-	-	87,000	-	-
Community Grants/Contributions	17,797	18,254	12,500	97,500	12,500
Miscellaneous Revenues	60,213	27,949	110,000	20,000	40,000
Administration Charges	147,941	146,600	146,600	146,600	146,600
<b>Total Other Revenues</b>	<b>225,951</b>	<b>192,803</b>	<b>356,100</b>	<b>264,100</b>	<b>199,100</b>
<b>Subtotal General Fund</b>	<b>14,913,145</b>	<b>15,456,081</b>	<b>15,866,600</b>	<b>16,590,971</b>	<b>16,512,500</b>
<b>Risk Management Insurance</b>					
Investment Interest Earnings	950	1,716	1,000	2,000	2,000
Miscellaneous Revenues	49,790	22,255	9,000	65,658	88,400
Departmental Charges	530,000	403,400	185,800	185,800	309,900
<b>Total Risk Management</b>	<b>580,740</b>	<b>427,371</b>	<b>195,800</b>	<b>253,458</b>	<b>400,300</b>
<b>Workers' Compensation Insurance</b>					
Investment Interest Earnings	290	913	300	1,000	300
Miscellaneous Revenues	31,770	10,341	-	52,078	-
Departmental Charges	460,000	262,000	275,200	275,300	362,200
<b>Total Worker's Compensation</b>	<b>492,060</b>	<b>273,254</b>	<b>275,500</b>	<b>328,378</b>	<b>362,500</b>
<b>Asset Replacement</b>					
Investment Interest Earnings	4,029	4,850	4,000	5,000	5,000
Proceeds from Capital Lease	-	-	-	614,759	-
Departmental Charges	310,900	310,900	342,600	342,600	360,400
<b>Total Asset Replacement</b>	<b>314,929</b>	<b>315,750</b>	<b>346,600</b>	<b>962,359</b>	<b>365,400</b>
<b>Facilities Replacement</b>					
Departmental Charges	-	100,000	150,000	150,000	150,000
<b>PERS Side Fund</b>					
Departmental Charges	454,831	469,612	484,900	484,900	500,700
<b>TOTAL GENERAL FUND</b>	<b>16,755,705</b>	<b>17,042,068</b>	<b>17,319,400</b>	<b>18,770,066</b>	<b>18,291,400</b>

## REVENUES BY MAJOR CATEGORIES AND SOURCES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>SPECIAL REVENUE FUNDS (Minor Funds)</b>					
<b>State Gas Tax Fund</b>					
Investment Interest Earnings	1,404	1,092	700	700	700
State Gas Taxes	438,516	355,518	297,200	297,100	274,200
<b>Total State Gas Tax Fund</b>	<b>439,920</b>	<b>356,610</b>	<b>297,900</b>	<b>297,800</b>	<b>274,900</b>
<b>MID 33 Highway 101</b>					
Property Tax	94,473	100,455	83,000	95,000	95,000
Benefit Fees	12,498	11,689	11,500	11,500	11,500
State HOE	830	822	600	600	600
Investment Interest Earnings	669	1,035	500	500	500
<b>Total MID 33 Highway 101</b>	<b>108,470</b>	<b>114,001</b>	<b>95,600</b>	<b>107,600</b>	<b>107,600</b>
<b>MID 9C Santa Fe Hills</b>					
Property Tax	171,938	183,334	165,000	180,000	180,000
Benefit Fees	94,379	95,240	95,000	95,000	95,000
State HOE	1,508	1,509	1,500	1,500	1,500
Investment Interest Earnings	73	94	-	50	-
<b>Total MID 9C Santa Fe Hills</b>	<b>267,898</b>	<b>280,177</b>	<b>261,500</b>	<b>276,550</b>	<b>276,500</b>
<b>MID 9E Isla Verde</b>					
Benefit Fees	5,980	5,982	6,000	6,000	6,000
<b>MID 9H San Elijo #2</b>					
Property Tax	64,265	65,712	58,000	65,000	65,000
Benefit Fees	34,026	34,042	34,200	34,200	34,200
State HOE	564	541	400	400	400
Investment Interest Earnings	80	323	100	100	100
<b>Total MID 9H San Elijo #2</b>	<b>98,935</b>	<b>100,618</b>	<b>92,700</b>	<b>99,700</b>	<b>99,700</b>
<b>Coastal Rail Trail Maintenance District</b>					
Benefit Fees	72,027	72,571	72,500	72,500	75,000
Investment Interest Earnings	47	140	-	70	-
<b>Total CRT Maintenance District</b>	<b>72,074</b>	<b>72,711</b>	<b>72,500</b>	<b>72,570</b>	<b>75,000</b>
<b>Street Light District</b>					
Property Tax	384,609	405,238	338,900	390,000	390,000
Benefit Fees	78,926	78,666	76,700	76,700	76,700
State HOE	3,387	3,348	3,200	3,200	3,200
Investment Interest Earnings	2,680	3,400	1,500	1,500	1,500
<b>Total Street Light District</b>	<b>469,602</b>	<b>490,652</b>	<b>420,300</b>	<b>471,400</b>	<b>471,400</b>
<b>Developer Pass-Thru</b>					
Charges for Services	-	439,674	100,000	340,000	100,000
<b>Fire Mitigation Fees</b>					
Charges for Services	1,135	970	1,000	4,000	4,000
<b>Department of Boating &amp; Waterways</b>					
Investment Interest Earnings	25	136	-	-	-
Intergovernmental	-	600	-	-	450,000
<b>Total Dept. of Boating &amp; Waterways</b>	<b>25</b>	<b>736</b>	<b>-</b>	<b>-</b>	<b>450,000</b>

## REVENUES BY MAJOR CATEGORIES AND SOURCES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>COPS</b>					
Intergovernmental	100,000	106,230	-	100,000	100,000
Investment Interest Earnings	51	241	100	120	100
<b>Total COPS</b>	<u>100,051</u>	<u>106,471</u>	<u>100</u>	<u>100,120</u>	<u>100,100</u>
<b>TDA</b>					
Intergovernmental	-	-	-	-	500,000
<b>Transnet Extension</b>					
Intergovernmental	1,193,414	127,515	508,000	309,027	403,100
Proceeds from Long Term Debt	5,454,370	-	-	-	-
Investment Interest Earnings	15,368	77	-	70	-
<b>Total Transnet II</b>	<u>6,663,152</u>	<u>127,592</u>	<u>508,000</u>	<u>309,097</u>	<u>403,100</u>
<b>CDBG</b>					
Intergovernmental	-	34,688	-	108,548	-
<b>Miscellaneous Grants</b>					
Intergovernmental	36,872	66,330	-	28,000	-
<b>Coastal Business/Visitors TOT</b>					
Transient Occupancy Tax - Hotels	74,554	83,907	80,000	90,000	91,000
TOT - Short-term Vacation Rentals	19,298	25,365	26,000	26,000	26,500
Investment Interest Earnings	462	717	400	1,000	1,000
Miscellaneous Revenues	5,293	5,088	-	3,875	-
<b>Total Coastal Business/Visitors</b>	<u>99,607</u>	<u>115,077</u>	<u>106,400</u>	<u>120,875</u>	<u>118,500</u>
<b>Camp Programs</b>					
Junior Lifeguard Program	266,143	315,077	220,000	290,000	290,000
Recreation Camps	36,765	33,362	30,000	33,000	33,000
<b>Total Camp Programs</b>	<u>302,908</u>	<u>348,439</u>	<u>250,000</u>	<u>323,000</u>	<u>323,000</u>
<b>Housing</b>					
Investment Interest Earnings	994	1,045	500	500	500
<b>Affordable Housing Grant Fund</b>					
Investment Interest Earnings	1,145	663	300	300	300
<b>Public Safety Special Revenues</b>					
CSA 17	23,897	21,952	19,500	19,500	19,500
Intergovernmental	105,843	31,140	30,000	61,106	30,000
Miscellaneous Revenues	3,518	11,698	-	-	-
	<u>133,258</u>	<u>64,790</u>	<u>49,500</u>	<u>80,606</u>	<u>49,500</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<u>8,802,026</u>	<u>2,727,226</u>	<u>2,262,300</u>	<u>2,746,666</u>	<u>3,360,100</u>
<b>DEBT SERVICE FUNDS (Minor Funds)</b>					
<b>Public Facilities</b>					
Investment Interest Earnings	-	5	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>

**REVENUES BY MAJOR CATEGORIES AND SOURCES**

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>CAPITAL PROJECTS FUNDS (Minor Funds)</b>					
<b>Public Improvement Grant</b>					
Investment Interest Earnings	948	2,290	1,000	2,100	-
Intergovernmental	-	-	-	100,000	-
Donations	-	-	-	41,000	-
<b>Total Public Improvement Grant</b>	<b>948</b>	<b>2,290</b>	<b>1,000</b>	<b>143,100</b>	<b>-</b>
<b>Sand Replenishment TOT</b>					
Transient Occupancy Tax - Hotels	149,108	167,814	160,000	180,000	182,000
TOT - Short-term Vacation Rentals	38,596	50,730	52,000	52,000	53,000
Investment Interest Earnings	748	854	400	400	400
Miscellaneous Revenues	10,000	-	-	-	-
<b>Total Sand Replenishment</b>	<b>198,452</b>	<b>219,398</b>	<b>212,400</b>	<b>232,400</b>	<b>235,400</b>
<b>City CIP Fund</b>					
Intergovernmental	-	320,968	-	-	-
Investment Interest Earnings	642	548	1,000	400	500
Service Charges	275,000	1,306	-	-	-
Miscellaneous Revenues	89,139	45,776	-	161,772	-
<b>Total Misc. Capital Projects</b>	<b>364,781</b>	<b>368,598</b>	<b>1,000</b>	<b>162,172</b>	<b>500</b>
<b>Assessment Districts</b>					
Investment Interest Earnings	466	574	100	150	100
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>564,647</b>	<b>590,860</b>	<b>214,500</b>	<b>537,822</b>	<b>236,000</b>
<b>PROPRIETARY FUNDS (Major Fund)</b>					
<b>Sanitation</b>					
Service Charges	4,775,488	4,949,070	5,092,925	5,092,925	5,220,300
Investment Interest Earnings/Rentals	71,541	71,973	55,700	71,700	55,700
Miscellaneous Revenues	354,995	28,939	13,800	13,800	13,800
Proceeds from Long Term Debt	-	-	1,900,000	1,900,000	-
<b>Total Sanitation</b>	<b>5,202,024</b>	<b>5,049,982</b>	<b>7,062,425</b>	<b>7,078,425</b>	<b>5,289,800</b>
<b>TOTAL PROPRIETARY FUNDS</b>	<b>5,202,024</b>	<b>5,049,982</b>	<b>7,062,425</b>	<b>7,078,425</b>	<b>5,289,800</b>
<b>TOTAL - CITY FUNDS</b>	<b>31,324,402</b>	<b>25,410,141</b>	<b>26,858,625</b>	<b>29,132,979</b>	<b>27,177,300</b>
<b>SUCCESSOR AGENCY</b>					
Successor Agency	603,509	626,297	550,000	284,454	569,400
<b>OTHER SOURCES OF FUNDS</b>					
<b>Transfers In</b>					
Asset Replacement					
General Fund - Parks & Recreation	-	4,200	-	-	-
General Fund - Community Television	-	-	30,000	35,000	45,000
Other Post Employment Benefits	-	-	-	135,000	-
Pension Stabilization	-	-	-	500,000	-
Special Revenue Funds:					
Transnet - Motorized	-	13,000	-	-	-
Transnet - Extension	-	-	-	12,636	-
Debt Service Funds:					
Public Facilities	154,300	149,000	149,000	149,000	153,300
Capital Lease	70,400	70,400	70,400	70,400	202,400
Capital Projects Funds:					
City CIP Fund	1,094,773	227,465	371,000	524,000	152,500
Public Improvement Grant	638,308	10,000	-	-	-
Successor Agency	10,000	-	-	-	-
<b>Total Transfers In</b>	<b>1,967,781</b>	<b>474,065</b>	<b>620,400</b>	<b>1,426,036</b>	<b>553,200</b>
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>1,967,781</b>	<b>474,065</b>	<b>620,400</b>	<b>1,426,036</b>	<b>553,200</b>
<b>GRAND TOTAL REVENUES</b>	<b>33,895,692</b>	<b>26,510,503</b>	<b>28,029,025</b>	<b>30,843,469</b>	<b>28,299,900</b>

## EXPENDITURE SUMMARY BY FUND

FUND	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
001	GENERAL FUND	14,887,160	14,503,325	15,615,000	16,583,360	16,499,500
120	RISK MANAGEMENT/INSURANCE	311,176	346,893	597,750	519,103	566,800
125	WORKER'S COMPENSATION INS	343,756	323,974	410,900	375,303	435,200
135	ASSET REPLACEMENT	234,505	259,516	252,500	735,050	460,000
140	FACILITIES REPLACEMENT	-	-	-	-	44,000
150	PERS SIDE FUND	57,139	47,694	37,700	37,700	27,100
160	OTHER POST EMPLOYMENT BENEFITS	-	-	-	-	-
165	PENSION STABILIZATION	-	-	-	-	-
202	GAS TAX	543,290	484,254	402,100	334,242	402,100
203	MID 33 HIGHWAY 101	65,016	77,858	101,400	60,572	102,400
204	MID 9C SANTA FE HILLS	254,567	242,731	252,200	252,200	252,200
205	MID 9E ISLA VERDE	5,921	5,899	6,000	6,000	6,000
207	MID 9H SAN ELIJO #2	83,737	83,733	83,100	83,100	83,100
208	CRT MAINTENANCE DISTRICT	54,632	82,128	72,500	76,000	72,500
211	STREET LIGHT DISTRICT	314,606	311,210	346,700	326,400	352,800
212	TRANSNET NM/PROPOSITION A	-	13,000	-	-	-
213	DEVELOPER PASS-THRU	24,192	199,222	100,000	589,345	100,000
214	FIRE MITIGATION FEES	16,283	8,598	-	3,751	5,000
215	BOATING & WATERWAYS	12,401	1,701	-	-	450,000
218	TRANSNET MOTORIZED	-	364	-	12,636	-
219	COPS	100,000	101,000	100,000	100,000	100,000
220	TDA	-	-	-	-	500,000
228	TRANSNET EXTENSION	1,462,735	127,400	200,000	401,208	350,000
240	CDBG	15,543	20,950	-	108,548	-
246	MISCELLANEOUS GRANT FUND	65,625	70,362	-	-	-
250	COASTAL BUSINESS/VISTORS	72,555	47,918	45,500	98,500	44,500
255	CAMP PROGRAMS	280,653	313,078	306,600	364,009	311,700
265	AFFORDABLE HOUSING GRANT	228,691	37,239	-	1,665	-
270	PUBLIC SAFETY SPECIAL REVENUE	129,701	100,438	24,000	94,948	24,000
317	PUBLIC FACILITIES	154,280	148,974	149,000	149,000	153,300
320	CAPITAL LEASE	70,374	70,374	70,400	70,374	202,400
420	PUBLIC IMPROVEMENT GRANT	12,352	381,210	209,000	308,508	98,100
450	SAND REPLENISHMENT TOT - CIP	292,005	140,444	149,100	189,647	400,600
459	CITY CIP FUND	1,535,680	672,810	534,900	586,530	525,300
509	SANITATION	5,326,435	5,266,077	9,124,100	5,830,102	8,639,800
65X	SUCCESSOR AGENCY	1,108,750	402,126	561,700	620,064	569,400
TOTAL CITY & SA FUNDS		28,063,760	24,892,499	29,752,150	28,917,865	31,777,800

**EXPENDITURES & OTHER FINANCING USES**

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>GENERAL FUND (Major Fund)</b>					
<b>General Government</b>					
City Council	209,822	246,144	276,000	368,467	291,700
City Clerk	369,186	334,104	361,300	349,026	418,000
City Attorney	389,994	417,866	523,900	524,362	525,000
City Manager	288,967	342,148	370,200	351,788	329,700
Finance	636,647	665,561	812,300	830,165	942,200
Non-Departmental	28,877	39,650	29,800	32,281	32,100
Human Resources	281,961	369,764	316,700	282,028	443,200
Information Services	316,290	324,359	362,300	361,481	390,200
Total General Government	2,521,744	2,739,597	3,052,500	3,099,598	3,372,100
<b>Community Development</b>					
Planning	581,186	571,049	709,200	651,233	720,900
Building Services	325,996	352,394	311,500	349,000	315,300
Total Community Development	907,182	923,442	1,020,700	1,000,233	1,036,200
<b>Public Safety</b>					
Law Enforcement	3,281,327	3,381,458	3,486,400	3,486,400	3,634,400
Fire Department	4,055,892	3,986,353	4,088,800	4,201,138	4,394,200
Animal Regulation	103,824	98,101	92,600	97,170	96,000
Code/Parking Enforcement	234,762	206,575	205,200	206,685	237,200
Emergency Preparedness	25,943	29,325	28,500	29,500	28,500
Marine Safety	777,103	767,177	812,700	833,856	867,800
Shoreline Protection	32,000	1,048	1,100	1,100	1,100
Total Public Safety	8,510,851	8,470,037	8,715,300	8,855,849	9,259,200
<b>Public Works</b>					
Engineering	315,892	340,274	265,400	317,491	364,700
Storm Water Management	239,742	230,623	302,900	306,062	307,400
Street Maintenance	382,743	376,559	449,000	428,209	515,900
Traffic Safety	116,262	122,837	180,200	172,800	180,900
Street Sweeping	41,791	42,432	45,500	45,235	45,500
Park Maintenance	306,650	292,632	324,900	308,981	332,100
Public Facilities	167,269	333,561	420,100	467,800	431,700
Total Public Works	1,570,349	1,738,917	1,988,000	2,046,578	2,178,200
<b>Community Services</b>					
Community Services	95,806	101,300	109,100	113,707	113,200
Recreation	136,155	153,667	179,400	177,395	189,800
Total Community Services	231,961	254,966	288,500	291,102	303,000
<b>Subtotal General Fund</b>					
	13,742,087	14,126,960	15,065,000	15,293,360	16,148,700
Risk Management Insurance	311,176	346,893	597,750	519,103	566,800
Workers' Compensation Insurance	343,756	323,974	410,900	375,303	435,200
Asset Replacement	199,655	259,516	252,500	735,050	328,000
Facilities Replacement	-	-	-	-	44,000
PERS Side Fund	57,139	47,694	37,700	37,700	27,100
Other Post Employment Benefits	-	-	-	-	-
Pension Stabilization	-	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>14,653,813</b>	<b>15,105,036</b>	<b>16,363,850</b>	<b>16,960,516</b>	<b>17,549,800</b>

## EXPENDITURES & OTHER FINANCING USES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>SPECIAL REVENUE FUNDS (Minor Funds)</b>					
State Gas Tax Fund					
Public Works	42,043	41,761	2,100	7,180	2,100
Capital Projects	501,247	442,493	400,000	327,062	400,000
Total State Gas Tax Fund	543,290	484,254	402,100	334,242	402,100
<b>Special Districts</b>					
MID 33 Highway 101	65,016	77,858	101,400	60,572	102,400
MID 9C Santa Fe Hills	254,567	242,731	252,200	252,200	252,200
MID 9E Isla Verde	5,921	5,899	6,000	6,000	6,000
MID 9H San Elijo #2	83,737	83,733	83,100	83,100	83,100
Coastal Rail Trail Maint District	54,632	82,128	72,500	76,000	72,500
Street Light District	244,206	240,810	276,300	256,000	282,400
Total Special Districts	708,079	733,159	791,500	733,872	798,600
Developer Pass-Thru	24,192	199,222	100,000	589,345	100,000
Fire Mitigation Fees	16,283	8,598	-	3,751	5,000
Dept of Boating & Waterways	12,401	1,701	-	-	450,000
TransNet - Motorized	-	364	-	-	-
COPS	100,000	101,000	100,000	100,000	100,000
TDA	-	-	-	-	500,000
TransNet Extension	1,462,735	127,400	200,000	401,208	350,000
CDBG	15,543	20,950	-	108,548	-
Miscellaneous Grants	65,625	70,362	-	-	-
Coastal Business/Visitors TOT	72,555	47,918	45,500	45,500	44,500
Camp Programs					
Junior Lifeguard Program	250,846	290,834	277,700	343,837	282,200
Recreation Camps	29,807	22,244	28,900	20,172	29,500
Total Camp Programs	280,653	313,078	306,600	364,009	311,700
Affordable Housing Grant	228,691	37,239	-	1,665	-
Public Safety Special Revenues	60,551	96,138	24,000	90,648	24,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,590,598</b>	<b>2,241,383</b>	<b>1,969,700</b>	<b>2,772,788</b>	<b>3,085,900</b>
<b>DEBT SERVICE FUNDS (Minor Funds)</b>					
Public Facilities	154,280	148,974	149,000	149,000	153,300
Capital Lease	70,374	70,374	70,400	70,374	202,400
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>224,654</b>	<b>219,348</b>	<b>219,400</b>	<b>219,374</b>	<b>355,700</b>
<b>CAPITAL PROJECTS FUNDS (Minor Funds)</b>					
Public Improvement Grant	2,352	381,210	209,000	308,508	98,100
Sand Replenishment TOT	292,005	140,444	149,100	189,647	400,600
City CIP Fund	1,535,680	672,810	534,900	586,530	525,300
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>1,830,037</b>	<b>1,194,464</b>	<b>893,000</b>	<b>1,084,685</b>	<b>1,024,000</b>

## EXPENDITURES & OTHER FINANCING USES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED BUDGET	2015-2016 PROJECTED	2016-2017 ADOPTED BUDGET
<b>PROPRIETARY FUND (Major Fund)</b>					
Sanitation					
Maintenance	2,644,819	2,740,718	2,969,500	2,917,549	2,954,900
Debt Service	1,386,207	1,424,762	1,424,800	1,424,792	1,427,200
Improvements (San Elijo JPA)	476,192	451,903	504,800	507,761	457,700
Capital Projects	819,217	648,694	4,225,000	980,000	3,800,000
Total Sanitation	5,326,435	5,266,077	9,124,100	5,830,102	8,639,800
<b>TOTAL PROPRIETARY FUNDS</b>	<b>5,326,435</b>	<b>5,266,077</b>	<b>9,124,100</b>	<b>5,830,102</b>	<b>8,639,800</b>
<b>TOTAL - CITY FUNDS</b>	<b>25,625,537</b>	<b>24,026,308</b>	<b>28,570,050</b>	<b>26,867,465</b>	<b>30,655,200</b>
<b>SUCCESSOR AGENCY</b>					
Successor Agency	470,442	392,126	561,700	620,064	569,400
<b>OTHER SOURCES OF FUNDS</b>					
<b>Transfers Out</b>					
General Fund					
Undesignated					
Debt Service-Public Facilities	154,300	149,000	149,000	149,000	153,300
City CIP Fund	990,773	223,165	321,000	421,000	152,500
Reserve for Community Television					
Asset Replacement	-	-	30,000	35,000	45,000
Reserve for Public Facilities					
City CIP Fund	-	-	50,000	50,000	-
Reserve for Parks and Recreation					
Asset Replacement	-	4,200	-	-	-
Reserve for OPEB					
OPEB Fund	-	-	-	135,000	-
Reserve for Pension Stabilization					
Pension Stabilization Fund	-	-	-	500,000	-
Asset Replacement					
Capital Leases	-	-	-	-	132,000
City CIP Fund	34,850	-	-	-	-
Street Lighting					
Capital Leases	70,400	70,400	70,400	70,400	70,400
Transnet - Extension					
Transnet Motorized	-	13,000	-	-	-
Transnet - Motorized					
Transnet - Extension	-	-	-	12,636	-
Coastal Business/Visitors TOT					
City CIP Fund	-	-	-	53,000	-
Public Safety Special Revenue					
City CIP Fund	69,150	4,300	-	4,300	-
Public Improvement Grant					
Successor Agency	10,000	-	-	-	-
Successor Agency					
Public Improvement Grant	638,308	10,000	-	-	-
<b>Total Transfers Out</b>	<b>1,967,781</b>	<b>474,065</b>	<b>620,400</b>	<b>1,430,336</b>	<b>553,200</b>
<b>TOTAL OTHER USES OF FUNDS</b>	<b>1,967,781</b>	<b>474,065</b>	<b>620,400</b>	<b>1,430,336</b>	<b>553,200</b>
<b>TOTAL EXPENDITURES-ALL FUNDS</b>	<b>28,063,760</b>	<b>24,892,499</b>	<b>29,752,150</b>	<b>28,917,865</b>	<b>31,777,800</b>

# GRAPHS AND SUMMARIES

ALL FUNDS FISCAL YEAR 2016-2017

	General Fund (001)	General Fund Internal Services (120-165) Page B-20	Gas Tax (202)	Municipal Improvmnt Districts (203-205) (207,208) Page B-21	Successor Agency to the Solana Beach RDA 65X
<b><u>Resources</u></b>					
<b><u>Revenue</u></b>					
Property Tax	6,911,500	-	-	340,000	-
Sales Tax	3,184,600	-	-	-	-
Other Taxes and Fees	2,858,000	-	-	221,700	-
Licenses and Permits	421,400	-	-	-	-
Fines, Forfeits and Penalties	463,800	-	-	-	-
Use of Money and Property	126,000	7,300	700	600	-
Intergovernmental	1,718,100	-	274,200	2,500	-
Service Charges	630,000	-	-	-	-
Other Revenue	199,100	1,771,600	-	-	-
Tax Increment	-	-	-	-	569,400
<b>Total Revenue</b>	<b>16,512,500</b>	<b>1,778,900</b>	<b>274,900</b>	<b>564,800</b>	<b>569,400</b>
<b><u>Other Sources of Funds</u></b>					
Proceeds from Long-Term Debt	-	-	-	-	-
Transfers In	-	45,000	-	-	-
<b>Total Other Sources of Funds</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2016/17 Resources</b>	<b>16,512,500</b>	<b>1,823,900</b>	<b>274,900</b>	<b>564,800</b>	<b>569,400</b>
<b>07/01/16 Estimated Fund Balance</b>	<b>9,372,852</b>	<b>3,184,862</b>	<b>461,594</b>	<b>742,536</b>	<b>214,254</b>
<b>Total Resources</b>	<b>25,885,352</b>	<b>5,008,762</b>	<b>736,494</b>	<b>1,307,336</b>	<b>783,654</b>
<b><u>Appropriations</u></b>					
<b><u>Operating Expenses</u></b>					
Salaries	5,183,100	86,600	-	14,400	157,900
Fringe Benefits	2,159,800	22,100	-	4,700	46,600
Materials, Supplies, Services	7,293,600	893,300	2,100	495,400	113,200
Capital, Debt Service & Charges	1,512,200	328,000	-	1,700	251,700
<b>Total Operating Expenses</b>	<b>16,148,700</b>	<b>1,330,000</b>	<b>2,100</b>	<b>516,200</b>	<b>569,400</b>
<b><u>Other Uses of Funds</u></b>					
Debt Service	-	27,100	-	-	-
Capital Improvements	-	44,000	400,000	-	-
Transfers Out	350,800	132,000	-	-	-
<b>Total Other Uses of Funds</b>	<b>350,800</b>	<b>203,100</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
<b>Total 2016/17 Use of Funds</b>	<b>16,499,500</b>	<b>1,533,100</b>	<b>402,100</b>	<b>516,200</b>	<b>569,400</b>
<b>Designated Reserves (Est.)</b>	<b>5,108,851</b>	<b>3,475,662</b>	<b>334,394</b>	<b>791,136</b>	<b>214,254</b>
<b>Undesignated Reserves (Est.)</b>	<b>4,277,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriations</b>	<b>25,885,352</b>	<b>5,008,762</b>	<b>736,494</b>	<b>1,307,336</b>	<b>783,654</b>

<b>Street Light District (211)</b>	<b>Special Revenue (212-270) Page B-24 to B-25</b>	<b>Debt Service (317/320) Page B-26</b>	<b>Capital Imprvmt (420-46X) Page B-23</b>	<b>Sanitation (509)</b>	<b>Total All Funds</b>
390,000	-	-	-	-	7,641,500
-	-	-	-	-	3,184,600
76,700	117,500	-	235,000	-	3,508,900
-	-	-	-	-	421,400
-	-	-	-	-	463,800
1,500	1,900	-	1,000	55,700	194,700
3,200	1,502,600	-	-	-	3,500,600
-	427,000	-	-	5,220,300	6,277,300
-	-	-	-	13,800	1,984,500
-	-	-	-	-	569,400
471,400	2,049,000	-	236,000	5,289,800	27,746,700
-	-	-	-	-	-
-	-	355,700	152,500	-	553,200
-	-	355,700	152,500	-	553,200
471,400	2,049,000	355,700	388,500	5,289,800	28,299,900
1,531,904	1,336,025	24,565	1,082,682	28,403,812	46,355,086
2,003,304	3,385,025	380,265	1,471,182	33,693,612	74,654,986
75,500	169,500	-	-	312,700	5,999,700
24,500	29,400	-	-	99,900	2,387,000
173,700	381,300	-	-	2,388,000	11,740,600
8,700	5,000	-	-	612,000	2,719,300
282,400	585,200	-	-	3,412,600	22,846,600
-	-	355,700	-	1,427,200	1,810,000
-	1,300,000	-	1,024,000	3,800,000	6,568,000
70,400	-	-	-	-	553,200
70,400	1,300,000	355,700	1,024,000	5,227,200	8,931,200
352,800	1,885,200	355,700	1,024,000	8,639,800	31,777,800
1,650,504	1,499,825	24,565	447,182	25,053,812	38,600,185
-	-	-	-	-	4,277,001
2,003,304	3,385,025	380,265	1,471,182	33,693,612	74,654,986

## GRAPHS AND SUMMARIES

### Schedule IA - Reserves/Designations - General Fund - Fiscal Year 2016-2017

<u>Description</u>	<u>Estimated 07/01/16 Balances</u>	<u>Estimated 16/17 Revenues</u>	<u>Estimated 16/17 Transfers In</u>	<u>Estimated 16/17 Expenditures</u>	<u>Estimated 16/17 Transfers Out</u>	<u>Estimated 06/30/17 Balance</u>
Reserve for public facilities	384,310	30,000	-		-	414,310
Reserve for park fees	31,503	-	-	-	-	31,503
Reserve for community television production	72,804	61,000	-	(10,600)	(45,000)	78,204
Reserve for street sweeping	120,436	45,000	-	(45,500)	-	119,936
Reserve for in-lieu housing fees	100,786	-	-	-	-	100,786
Parks & Recreation	21,750	-	-	-	-	21,750
Public Arts	14,202	-	-	(7,000)	-	7,202
<b>Total Reserves</b>	<b>745,791</b>	<b>136,000</b>	<b>-</b>	<b>(63,100)</b>	<b>(45,000)</b>	<b>773,691</b>
Designated for beach related		-	-	-	-	-
Designated for Fletcher Cove Master Plan		-	-	-	-	-
Designated for Highway 101 Improvements	-	-	-	-	-	-
Designated for Low / Mod Housing	-	-	-	-	-	-
Designated for contingencies	2,835,660 **	-	-	-	-	2,835,660
Designated for housing	1,499,500	-	-	-	-	1,499,500
<b>Total Designations</b>	<b>4,335,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,335,160</b>
<b>Total Designated and Reserved</b>	<b>5,080,951</b>	<b>136,000</b>	<b>-</b>	<b>(63,100)</b>	<b>(45,000)</b>	<b>5,108,851</b>
<b>Total Undesignated</b>	<b>4,291,901</b>	<b>16,376,500</b>	<b>-</b>	<b>(16,085,600)</b>	<b>(305,800)</b>	<b>4,277,001</b>
<b>Totals</b>	<b>9,372,852</b>	<b>16,512,500</b>	<b>-</b>	<b>(16,148,700)</b>	<b>(350,800)</b>	<b>9,385,852</b>

\*\* City Financial Policy

## GRAPHS AND SUMMARIES

### Schedule IIA - Changes in Fund Balance - General Fund - Fiscal Year 2016-2017

<u>Description</u>	<u>Undesignated</u>	<u>Restricted Reserves</u>	<u>Designated</u>	<u>Total</u>	<u>Page Reference</u>
<b>Estimated Fiscal 2016/17 Activity:</b>					
<b>Resources</b>					
Estimated Revenues	16,376,500	136,000	-	16,512,500	B - 6
<b>Expenditures</b>					
Estimated Expenditures	(16,085,600)	(63,100)	-	(16,148,700)	B - 11
<b>Resources less</b>					
<b>Operating Expenditures</b>	290,900	72,900	-	363,800	
<b>Operating Transfers Out To:</b>					
Debt Service	(153,300)	-	-	(153,300)	B - 16
<b>Subtotal - Net Activity</b>					
<b>Prior to Other Transfers</b>	137,600	72,900	-	210,500	
<b>Other Transfers:</b>					
<b>Transfers-In</b>					
Reserve Transfers	-	-	-	-	
<b>Transfers-Out</b>					
Transfer to Asset Replacement	-	(45,000)	-	(45,000)	
Transfer to Capital Projects	(152,500)	-	-	(152,500)	B - 16
Total Other Transfers	(152,500)	(45,000)	-	(197,500)	
<b>Change in Fund Balance</b>	<u>(14,900)</u>	<u>27,900</u>	<u>-</u>	<u>13,000</u>	

	<u>Undesignated</u>	<u>Restricted Reserves</u>	<u>Designated</u>	<u>Total</u>
<b>Estimated Beginning</b>				
<b>Fund Balance - 07/01/16</b>	4,291,901	745,791	4,335,160	9,372,852
<b>Net Fiscal 2016/17 Activity</b>	(14,900)	27,900	-	13,000
<b>Estimated Ending</b>				
<b>Fund Balance - 06/30/17</b>	<u>4,277,001</u>	<u>773,691</u>	<u>4,335,160</u>	<u>9,385,852</u>

**INTERFUND TRANSFERS**

**Fiscal Year 2016-2017**

TRANSFER FROM	TRANSFER TO						TOTAL
	GENERAL FUND	PUBLIC FACILITIES	CAPITAL LEASES	ASSET REPLACEMENT	MISC CAPITAL PROJECTS	RDA LOW/MOD HOUSING	
GENERAL FUND							-
UNDESIGNATED RESERVES		153,300			152,500		305,800
DESIGNATED RESERVES				45,000			45,000
ASSET REPLACEMENT			132,000				132,000
STREET LIGHTING			70,400				70,400
MISCELLANEOUS CAPITAL PROJECTS							-
<b>TOTAL IN:</b>	-	153,300	202,400	45,000	152,500	-	553,200

**Transfers To:**

135-4910	45,000
317-4910	153,300
320-4910	202,400
459-4910	152,500
	<u>553,200</u>

**Transfers From:**

001-6810	350,800
135-6810	132,000
211-6810	70,400
	<u>553,200</u>

**GRAPHS AND SUMMARIES**

**General Fund Operating Expenditures by Object Code**

OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	3,583,863	3,683,226	4,083,100	4,057,109	4,367,900
6102	Part Time & Temporary Salaries	483,494	478,290	349,900	364,840	374,100
6103	Overtime	456,418	411,438	320,100	403,032	333,800
6104	Special Pay	90,321	95,594	102,600	137,430	107,300
6105	Temporary Non-Payroll	42,506	72,860	-	11,003	-
6205	Retirement	741,107	771,922	530,400	539,959	583,300
6207	Retirement-UAL	-	-	392,000	391,742	460,700
6210	Medicare	63,179	65,179	70,300	72,122	74,900
6211	Social Security	15,159	18,441	13,300	16,355	14,100
6220	Flex Credit Benefit	597,190	637,297	706,000	680,849	768,400
6244	LT Disability Insurance	11,426	10,731	12,600	12,661	13,500
6245	Life Insurance	10,150	9,519	13,700	10,889	14,300
6255	Deferred Compensation	-	208	5,000	4,888	5,000
6248	RHSA % Benefit	15,476	15,828	16,900	17,392	17,700
6260	Unemployment Insurance	2,411	7,547	20,000	4,991	20,000
6270	Retirees Health Insurance	110,119	127,279	135,000	130,206	145,000
6280	Auto Allowance	7,038	13,231	22,300	27,723	32,900
6285	Uniform Allowance	1,500	-	2,000	3,100	2,000
6290	Phone Allowance	4,512	918	-	-	-
6295	Rideshare	4,720	6,880	8,000	8,000	8,000
<b>TOTAL</b>		<b>6,240,589</b>	<b>6,426,387</b>	<b>6,803,200</b>	<b>6,894,291</b>	<b>7,342,900</b>
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6310	Insurance and Surety Bonds	-	-	-	-	-
6315	Travel, Conferences & Meetings	15,401	12,772	28,200	28,185	32,500
6320	Training	8,607	12,491	19,300	23,200	29,800
6325	Strike Team	-	-	-	-	-
6330	Membership and Dues	72,885	74,502	94,000	94,865	99,300
6340	Clothing and Personal Expenses	10,649	12,344	13,600	21,450	18,600
6341	Tuition Reimbursement	3,341	5,049	4,000	4,000	4,000
6350	Pre-Employment	9,017	8,472	4,900	5,000	4,900
6351	Recruitments	2,854	56,058	5,500	5,500	5,500
6413	Fire Prevention Program	-	-	-	-	2,600
6415	Election Supplies	53,931	1,307	800	800	19,000
6416	Office Supplies	7,303	10,449	7,300	7,865	7,300
6417	Postage	7,146	6,819	8,700	8,550	8,700
6418	Books, Subscriptions & Printing	22,303	25,645	28,100	27,920	28,800
6419	Minor Equipment	26,805	27,033	24,000	27,575	33,500
6420	Departmental Special Supplies	90,534	81,791	78,800	88,760	87,400
6421	Small Tools	549	393	700	900	900
6427	Vehicle Operating Supplies	48,627	39,536	58,400	46,100	53,200
6428	Vehicle Maintenance	84,667	74,639	84,200	82,100	80,400
6522	Advertising	9,426	7,998	9,100	7,450	8,100
6523	Communications	50,713	51,897	59,300	63,100	64,500
6524	Utilities - Electric	96,710	134,661	183,000	177,000	167,000
6525	Rents and Leases	18,203	20,173	21,000	21,100	21,300
6526	Maint. of Buildings & Grounds	165,237	181,511	202,300	202,800	217,300
6527	Utilities - Water	49,046	44,135	55,800	51,100	55,800
6529	Mileage	2,630	2,134	4,200	6,272	4,200
6530	Professional Services	4,855,106	5,070,600	5,527,000	5,583,075	5,729,200
6531	Maint. & Operation of Equipment	54,306	61,118	74,300	76,810	109,200
6532	Contribution to Other Agencies	50,214	73,150	75,500	161,600	75,600
6535	Community Television Production	37,665	32,562	38,200	38,200	55,600
6537	Summer Day Camp	-	-	-	-	-
6538	Special Events	11,342	11,739	12,400	12,153	19,200
6539	Contingency	15,002	32,522	37,500	37,000	37,500
6570	Other Charges	161,201	176,611	170,100	177,200	206,500
6575	Public Arts Expenditures	771	2,140	6,200	6,200	6,200
<b>TOTAL</b>		<b>6,042,191</b>	<b>6,352,249</b>	<b>6,936,400</b>	<b>7,093,830</b>	<b>7,293,600</b>
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	11,897	-	-	-
6910	Claims Liability Charges	297,400	242,000	117,600	117,600	192,700
6920	Worker's Comp Charges	432,800	246,900	259,000	259,000	340,300
6930	Asset Replacement Chrgs	310,900	310,900	342,600	342,600	360,400
6935	Facilities Replacement Charges	-	100,000	150,000	150,000	150,000
6940	PERS Side Fund Charges	418,207	436,627	456,200	436,039	468,800
<b>TOTAL</b>		<b>1,459,307</b>	<b>1,348,324</b>	<b>1,325,400</b>	<b>1,305,239</b>	<b>1,512,200</b>
<b>ACTIVITY TOTALS</b>		<b>13,742,087</b>	<b>14,126,960</b>	<b>15,065,000</b>	<b>15,293,360</b>	<b>16,148,700</b>

**GRAPHS AND SUMMARIES**

**Insurance and Asset Replacement Funds**

<u>Description</u>	<b>Fund 120</b>	<b>Fund 125</b>	<b>Fund 135</b>	<b>Fund 140</b>	<b>Fund 150</b>	<b>Fund 160</b>	<b>Fund 150</b>	<b>Total</b>
	<b>Risk Management</b>	<b>Worker's Compensation</b>	<b>Asset Replacement</b>	<b>Facilities Replacement</b>	<b>PERS Side Fund</b>	<b>OPEB</b>	<b>Pension Stabilization</b>	
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
<b>Revenue:</b>								
Interest	2,000	300	5,000	-	-	-	-	7,300
Miscellaneous	88,400	-	-	-	-	-	-	88,400
Departmental Charges	309,900	362,200	360,400	150,000	500,700	-	-	1,683,200
<b>Total Revenue</b>	<b>400,300</b>	<b>362,500</b>	<b>365,400</b>	<b>150,000</b>	<b>500,700</b>	<b>-</b>	<b>-</b>	<b>1,778,900</b>
<b>Other Sources of Funds</b>								
Transfers In	-	-	45,000	-	-	-	-	45,000
<b>Total Other Sources of Funds</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>
<b>Total Source of Funds</b>	<b>400,300</b>	<b>362,500</b>	<b>410,400</b>	<b>150,000</b>	<b>500,700</b>	<b>-</b>	<b>-</b>	<b>1,823,900</b>
<b>Estimated Fund Balance-BB</b>	<b>665,953</b>	<b>572,951</b>	<b>2,200,005</b>	<b>250,000</b>	<b>(1,139,047)</b>	<b>135,000</b>	<b>500,000</b>	<b>3,184,862</b>
<b>Total Resources</b>	<b>1,066,253</b>	<b>935,451</b>	<b>2,610,405</b>	<b>400,000</b>	<b>(638,347)</b>	<b>135,000</b>	<b>500,000</b>	<b>5,008,762</b>
<b>Expenditures</b>								
Salaries	50,400	36,200	-	-	-	-	-	86,600
Fringe	14,100	8,000	-	-	-	-	-	22,100
Materials, Supplies, Services	502,300	391,000	-	-	-	-	-	893,300
Capital, Debt Service & Charges	-	-	328,000	-	-	-	-	328,000
<b>Total Expenditures</b>	<b>566,800</b>	<b>435,200</b>	<b>328,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,330,000</b>
<b>Other Uses of Funds</b>								
Transfers Out	-	-	132,000	-	-	-	-	132,000
Capital Improvements	-	-	-	44,000	-	-	-	44,000
Payment to Sanitation Fund	-	-	-	-	27,100	-	-	27,100
<b>Total Other Uses of Funds</b>	<b>-</b>	<b>-</b>	<b>132,000</b>	<b>44,000</b>	<b>27,100</b>	<b>-</b>	<b>-</b>	<b>203,100</b>
<b>Total Use of Funds</b>	<b>566,800</b>	<b>435,200</b>	<b>460,000</b>	<b>44,000</b>	<b>27,100</b>	<b>-</b>	<b>-</b>	<b>1,533,100</b>
<b>Estimated Fund Balance at Fiscal Year End</b>	<b>499,453</b>	<b>500,251</b>	<b>2,150,405</b>	<b>356,000</b>	<b>(665,447)</b>	<b>135,000</b>	<b>500,000</b>	<b>3,475,662</b>
<b>Total Uses</b>	<b>1,066,253</b>	<b>935,451</b>	<b>2,610,405</b>	<b>400,000</b>	<b>(638,347)</b>	<b>135,000</b>	<b>500,000</b>	<b>5,008,762</b>

**GRAPHS AND SUMMARIES**

**Municipal Improvement Districts**

<u>Description</u>	<b>Fund 203</b>	<b>Fund 204</b>	<b>Fund 205</b>	<b>Fund 207</b>	<b>Fund 208</b>	<b>Total</b>
	<b>Hwy 101 Railroad</b>	<b>Santa Fe Hills</b>	<b>Isla Verde</b>	<b>San Elijo Hills II</b>	<b>Coastal Rail Trail Maint District</b>	
	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Fiscal Year</u>
<b>Revenue:</b>	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
Property Tax	95,000	180,000	-	65,000	-	340,000
Benefit Fees	11,500	95,000	6,000	34,200	75,000	221,700
State HOE	600	1,500	-	400	-	2,500
Interest Earnings	500	-	-	100	-	600
<b>Total Revenue</b>	107,600	276,500	6,000	99,700	75,000	564,800
<b>Estimated Fund Balance</b>	461,025	74,325	3,436	153,462	50,288	742,536
<b>Total Resources</b>	<u>568,625</u>	<u>350,825</u>	<u>9,436</u>	<u>253,162</u>	<u>125,288</u>	<u>1,307,336</u>
<b>Expenditures</b>						
Salaries	14,400	-	-	-	-	14,400
Fringe Benefits	4,700	-	-	-	-	4,700
Materials, Supplies, Services	81,600	252,200	6,000	83,100	72,500	495,400
Capital, Debt Service & Charges	1,700	-	-	-	-	1,700
<b>Total Expenditures</b>	102,400	252,200	6,000	83,100	72,500	516,200
<b>Estimated Fund Balance at Fiscal Year End</b>	466,225	98,625	3,436	170,062	52,788	791,136
<b>Total Uses</b>	<u>568,625</u>	<u>350,825</u>	<u>9,436</u>	<u>253,162</u>	<u>125,288</u>	<u>1,307,336</u>



**GRAPHS AND SUMMARIES**

**Capital Improvement Projects (CIP)**

<u>Description</u>	Fund 420	Fund 450	Fund 459	Fund 47X	Total
	Public Improvement Grant	TOT Sand Replenishment	Miscellaneous Capital Projects	Assessment Districts	
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
<b>Revenue:</b>	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017
Other Taxes and Fees	-	235,000	-	-	235,000
Intergovernmental	-	-	-	-	-
Interest Earnings	-	400	500	100	1,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	-	235,400	500	100	236,000
<b>Other Sources of Funds</b>					
Transfers In	-	-	152,500	-	152,500
<b>Total Other Sources of Funds</b>	-	-	152,500	-	152,500
<b>Total Source of Funds</b>	-	235,400	153,000	100	388,500
<b>Estimated Fund Balance</b>	98,100	453,540	372,396	158,646	1,082,682
<b>Total Resources</b>	98,100	688,940	525,396	158,746	1,471,182
<b>Expenditures</b>					
Materials, Supplies, Services	-	-	-	-	-
Other Charges	-	-	-	-	-
<b>Total Operating Expenditures</b>	-	-	-	-	-
<b>Other Uses of Funds</b>					
Debt Service	-	-	-	-	-
Capital Improvements	98,100	400,600	525,300	-	1,024,000
Transfers Out	-	-	-	-	-
<b>Total Other Uses of Funds</b>	98,100	400,600	525,300	-	1,024,000
<b>Total Use of Funds</b>	98,100	400,600	525,300	-	1,024,000
<b>Estimated Fund Balance at Fiscal Year End</b>	-	288,340	96	158,746	447,182
<b>Total Uses</b>	98,100	688,940	525,396	158,746	1,471,182

See detail of Capital Improvement Projects at Page D-7

**GRAPHS AND SUMMARIES**

**Special Revenue Funds (Fiscal Year 2016-2017)**

<u>Description</u>	<b>Fund 214 Fire Mitigation Fees</b>	<b>Fund 215 Dept. Boating Waterways</b>	<b>Fund 213 Developer Pass-Thru</b>	<b>Fund 219 COPS</b>	<b>Fund 220 TDA</b>	<b>Fund 228 TransNet Extension</b>	<b>Fund 240 CDBG</b>
<b>Revenue:</b>							
Other Taxes	-	-	-	-	-	-	-
Use of Money/Property	-	-	-	100	-	-	-
Intergovernmental	-	450,000	-	100,000	500,000	403,100	-
Service Charges	4,000	-	100,000	-	-	-	-
<b>Total Revenue</b>	<b>4,000</b>	<b>450,000</b>	<b>100,000</b>	<b>100,100</b>	<b>500,000</b>	<b>403,100</b>	<b>-</b>
<b>Estimated Beginning Fund Balance</b>							
	1,682	59,995	67,021	120,454	-	(40,471)	(17,348)
<b>Total Resources</b>	<b>5,682</b>	<b>509,995</b>	<b>167,021</b>	<b>220,554</b>	<b>500,000</b>	<b>362,629</b>	<b>(17,348)</b>
<b>Expenditures:</b>							
Salaries	-	-	-	-	-	-	-
Fringe	-	-	-	-	-	-	-
Materials, Supplies, Services	-	-	100,000	100,000	-	-	-
Capital Outlay	5,000	-	-	-	-	-	-
Capital Improvement	-	450,000	-	-	500,000	350,000	-
<b>Total Expenditures:</b>	<b>5,000</b>	<b>450,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>	<b>350,000</b>	<b>-</b>
<b>Estimated Ending Fund Balance</b>							
	682	59,995	67,021	120,554	-	12,629	(17,348)
<b>Total Uses</b>	<b>5,682</b>	<b>509,995</b>	<b>167,021</b>	<b>220,554</b>	<b>500,000</b>	<b>362,629</b>	<b>(17,348)</b>

**GRAPHS AND SUMMARIES**

**Special Revenue Funds (Fiscal Year 2016-2017) (continued)**

<u>Description</u>	<u>Fund 241 CALTRANS</u>	<u>Fund 244/5 TEA</u>	<u>Fund 246 Miscell Grants</u>	<u>Fund 250 Coastal Bus/ Visitors TOT</u>	<u>Fund 255 Camp Programs</u>	<u>Fund 263 Housing</u>	<u>Fund 265 Affordable Housing Grant</u>	<u>Fund 270 Public Safety</u>	<u>Total</u>
<b>Revenue:</b>									
Other Taxes	-	-	-	117,500	-	-	-	-	117,500
Use of Money/Property	-	-	-	1,000	-	500	300	-	1,900
Intergovernmental	-	-	-	-	-	-	-	49,500	1,502,600
Service Charges	-	-	-	-	323,000	-	-	-	427,000
<b>Total Revenue</b>	-	-	-	118,500	323,000	500	300	49,500	2,049,000
<b>Estimated Beginning Fund Balance</b>									
	59,634	(168,970)	1,313	388,282	149,671	429,941	263,798	21,023	1,336,025
<b>Total Resources</b>	59,634	(168,970)	1,313	506,782	472,671	430,441	264,098	70,523	3,385,025
<b>Expenditures:</b>									
Salaries	-	-	-	-	169,500	-	-	-	169,500
Fringe	-	-	-	-	29,400	-	-	-	29,400
Materials, Supplies, Services	-	-	-	44,500	112,800	-	-	24,000	381,300
Capital Outlay	-	-	-	-	-	-	-	-	5,000
Capital Improvement	-	-	-	-	-	-	-	-	1,300,000
<b>Total Expenditures:</b>	-	-	-	44,500	311,700	-	-	24,000	1,885,200
<b>Estimated Ending Fund Balance</b>									
	59,634	(168,970)	1,313	462,282	160,971	430,441	264,098	46,523	1,499,825
<b>Total Uses</b>	59,634	(168,970)	1,313	506,782	472,671	430,441	264,098	70,523	3,385,025

**GRAPHS AND SUMMARIES**

**Debt Service Funds (non-SA/RDA)**

<u>Description</u>	<b>Fund 317</b>	<b>Fund 320</b>	<b>Total</b>
	<b>Public Facilities</b>	<b>Capital Lease</b>	
	Fiscal Year	Fiscal Year	Fiscal Year
<b>Revenue:</b>	2016-2017	2016-2017	2016-2017
Interest	-	-	-
Miscellaneous	-	-	-
<b>Total Revenue</b>	-	-	-
<b><u>Other Sources of Funds</u></b>			
Transfers In	153,300	202,400	355,700
<b>Total Other Sources of Funds</b>	153,300	202,400	355,700
<b>Total Source of Funds</b>	153,300	202,400	355,700
<b>Estimated Fund Balance</b>	106	24,459	24,565
<b>Total Resources</b>	153,406	226,859	380,265
<b><u>Expenditures</u></b>			
Debt Service	153,300	202,400	355,700
<b>Total Expenditures</b>	153,300	202,400	355,700
<b><u>Other Uses of Funds</u></b>			
Transfers Out	-	-	-
<b>Total Other Uses of Funds</b>	-	-	-
<b>Total Use of Funds</b>	153,300	202,400	355,700
<b>Estimated Fund Balance at Fiscal Year End</b>	106	24,459	24,565
<b>Total Uses</b>	153,406	226,859	380,265

**GRAPHS AND SUMMARIES**

Debt Outstanding

<b>Bond Name</b>	<b>Repayment Source</b>	<b>Original Debt Issue</b>	<b>Outstanding Principal at 06/30/16</b>	<b>2016-17 Payment P&amp;I</b>	<b>FY Final Payment</b>
<b>City National Bank Lease Agreement #11-022</b>	General Fund	\$ 1,388,300	\$ 940,600	\$ 153,283	2023
<b>City National Bank Lease Agreement #15-010</b>	General Fund	614,759	614,759	131,944	2021
<b>Municipal Finance Corporation Lease #12-015</b>	Street Lighting District	818,695	663,390	70,374	2027
<b>Tax Allocation Bond, Series 2006</b>	Redevelopment	3,555,000	2,910,000	234,098	2036
<b>2010 Series A (Build America Bonds)</b>	TransNet Extension	5,500,000	5,500,000	325,105	2048
<b>Subordinate Wastewater Revenue Bonds</b>	Sewer Enterprise Revenue	9,825,000	8,025,000	590,588	2037
<b>2011 Refunding Revenue Bonds- San Elijo JPA</b>	Sewer Enterprise Revenue	4,893,637	2,286,110	782,786	2021
	<b>Subtotals</b>	<b>\$ 26,595,391</b>	<b>\$ 20,939,859</b>	<b>\$ 2,288,177</b>	
<b>2006 Barbara-Granados Underground Utility District (AD 2005-1)</b>	Assessment District	1,510,000	1,320,000	99,641	2036
<b>2006 Pacific Underground Utility District (AD 2005-2)</b>	Assessment District	510,000	450,000	36,949	2036
<b>2006 South Solana Sewer Project (AD 2006-1)</b>	Assessment District	550,000	480,000	38,213	2036
<b>2008 Marsolan Underground Utility District (AD 2008-1)</b>	Assessment District	475,000	375,000	32,885	2038
	<b>Subtotals</b>	<b>\$ 3,045,000</b>	<b>\$ 2,625,000</b>	<b>\$ 207,688</b>	
	<b>Totals</b>	<b>\$ 29,640,391</b>	<b>\$ 23,564,859</b>	<b>\$ 2,495,865</b>	

## GRAPHS AND SUMMARIES

### Departmental Charges for Risk Management, Workers' Compensation, Asset Replacement, Facilities Replacement & PERS Side Fund for Fiscal Year 2016-2017

Department:	Risk Mgmt Dept Contribution	Wrkrs Comp Dept Contribution	Asset Replacement Contribution	Facilities Replacement Contribution	PERS Side Fund Payoff Contribution	Total Dept Contribution
<b>General Fund:</b>						
City Council	1,500	1,700	-	-	-	3,200
City Clerk	6,200	7,300	1,300	-	-	14,800
City Attorney	400	400	-	-	-	800
City Manager	5,100	5,900	-	-	-	11,000
Finance	6,200	7,200	10,900	-	132,900	157,200
Human Resources	4,600	5,400	-	-	-	10,000
Information Systems	2,800	3,200	82,000	-	-	88,000
Community Development	12,200	14,300	29,600	-	-	56,100
Fire	58,500	184,800	169,500	-	305,900	718,700
Code Enforcement	3,200	3,800	6,800	-	-	13,800
Marine Safety	14,000	53,900	43,000	-	30,000	140,900
Engineering	6,700	7,800	-	-	-	14,500
Environmental Services	2,300	2,700	-	-	-	5,000
Streets Maint	61,800	33,500	17,300	-	-	112,600
Park Maint	2,400	2,800	-	-	-	5,200
Facilities	-	-	-	150,000	-	150,000
Community Services	1,700	2,000	-	-	-	3,700
Recreation	3,100	3,600	-	-	-	6,700
<b>Total General Fund</b>	<b>192,700</b>	<b>340,300</b>	<b>360,400</b>	<b>150,000</b>	<b>468,800</b>	<b>1,512,200</b>
<b>All Other Funds:</b>						
Sanitation	106,700	9,600	-	-	18,000	134,300
Mid 33	400	400	-	-	900	1,700
Street Lighting	2,000	2,300	-	-	4,400	8,700
Junior Lifeguard	4,000	4,700	-	-	-	8,700
Successor Agency Admin	4,100	4,900	-	-	8,600	17,600
<b>Total All Funds</b>	<b>309,900</b>	<b>362,200</b>	<b>360,400</b>	<b>150,000</b>	<b>500,700</b>	<b>1,683,200</b>

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

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

Where:

C = Contribution of department

T = Total cost of risk allocated

W = Weight placed on department loss experience

I = Losses of the department

L = Total losses of all departments

e = Exposure of the department (payroll)

E = Total exposure of all departments

## BUDGET GRAPHS AND SUMMARIES

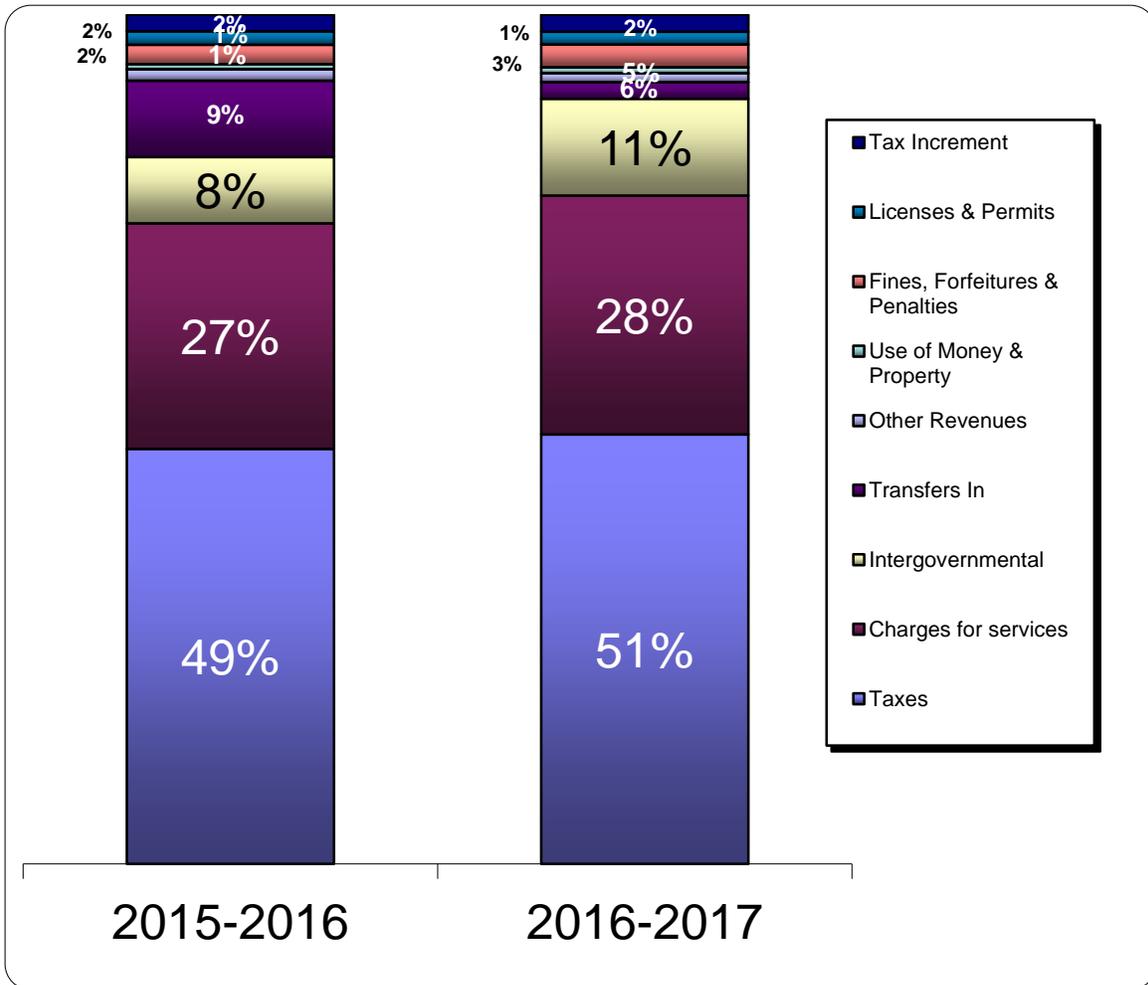
### Budget Schedule IVA - Asset Replacement Fund by Department - Fiscal Year 2016-2017

		Balance July 1, 2016	Scheduled Charges for 2015/16	Available 2016/17	2016/17			Ending Balance June 30, 2017
					Replacements	Debt Service	Transfer In	
<b><u>Vehicles:</u></b>								
Fire Department	7	\$ 617,500	131,900	749,400		(132,000)	-	617,400
Marine Safety	2	84,500	15,900	100,400	-	-	-	100,400
Public Works	8	311,900	6,100	318,000	-	-	-	318,000
Parking and Codes	<u>2</u>	<u>51,000</u>	<u>3,200</u>	<u>54,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,200</u>
<i>Total Vehicles</i>	<u>19</u>	<u>1,064,900</u>	<u>157,100</u>	<u>1,222,000</u>	<u>-</u>	<u>(132,000)</u>	<u>-</u>	<u>1,090,000</u>
<b><u>Equipment: <sup>(1)</sup></u></b>								
Fire Department		368,400	37,600	406,000	-	-	-	406,000
Marine Safety		168,200	27,100	195,300	(5,000)	-	-	190,300
Parking and Codes		39,200	3,600	42,800	-	-	-	42,800
Public Works		62,600	11,200	73,800	-	-	-	73,800
Community Development		149,100	29,600	178,700	(179,800)	-	-	(1,100)
Community Services		22,200	-	22,200	-	-	-	22,200
City Clerk		35,300	1,300	36,600	-	-	-	36,600
Finance		45,400	10,900	56,300	-	-	-	56,300
City Manager		149,200	-	149,200	-	-	-	149,200
Information Systems		95,900	82,000	177,900	(143,200)	-	45,000	79,700
<i>Total Equipment</i>		<u>1,135,500</u>	<u>203,300</u>	<u>1,338,800</u>	<u>(328,000)</u>	<u>0</u>	<u>45,000</u>	<u>1,055,800</u>
Total reserved		2,200,400	360,400	2,560,800	(328,000)	(132,000)	45,000	2,145,800
Interest earnings		-	5,000	5,000	-	-	-	5,000
<b>Total Asset Replacement</b>		<u>\$ 2,200,400</u>	<u>365,400</u>	<u>2,565,800</u>	<u>(328,000)</u>	<u>(132,000)</u>	<u>45,000</u>	<u>2,150,800</u>

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

## GRAPHS AND SUMMARIES

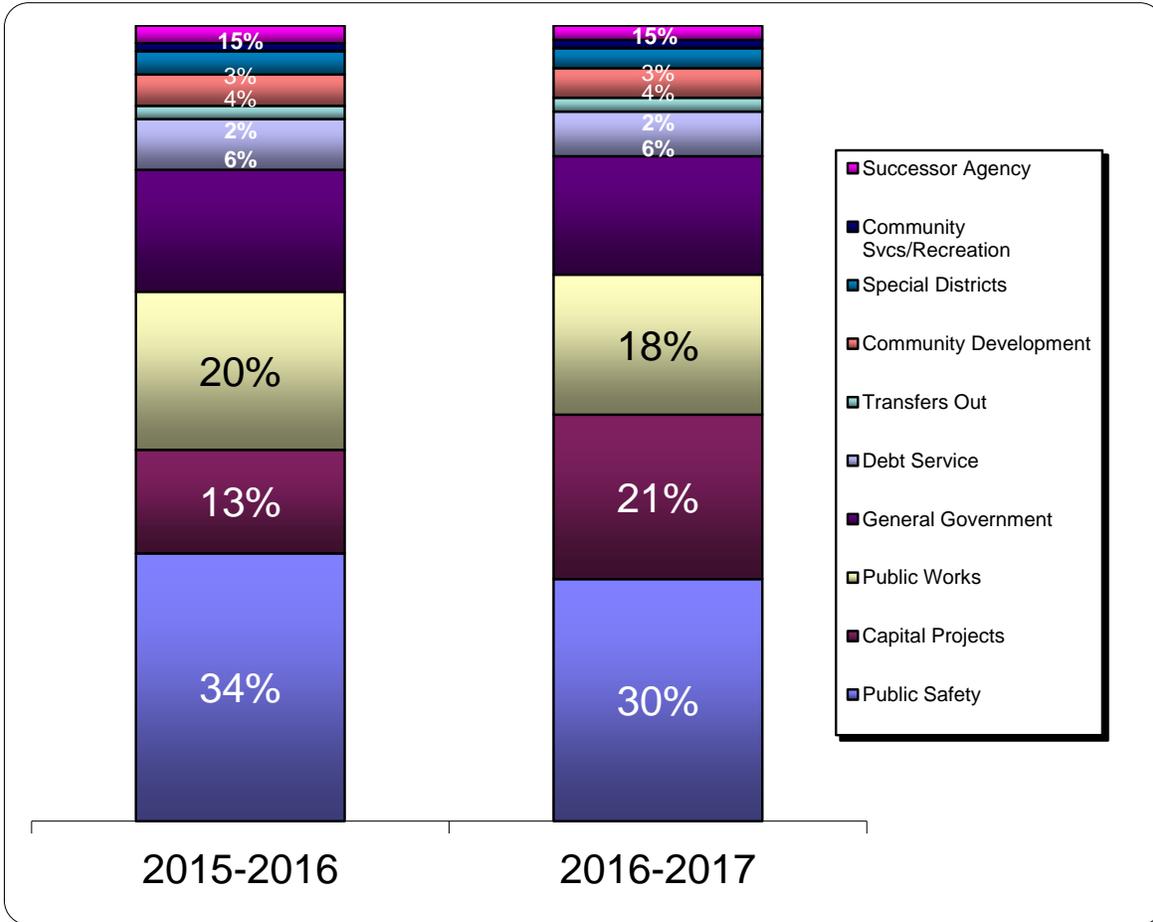
### TOTAL FUNDING SOURCES



Resources:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Taxes	12,806,000	13,699,200	14,145,200	14,310,800
Charges for services	7,307,600	7,442,425	7,944,895	7,960,500
Intergovernmental	2,191,200	2,187,500	2,507,682	3,226,400
Use of Money & Property	192,100	167,600	207,660	194,700
Other Sources of Funds	339,400	2,520,400	3,940,795	553,200
Fines, Forfeitures & Penalties	639,700	639,700	770,200	762,200
Licenses & Permits	411,300	443,300	440,300	421,400
Other Revenues	385,400	378,900	602,283	301,300
Tax Increment	550,000	550,000	284,454	569,400
<b>TOTAL</b>	<b>24,822,700</b>	<b>28,029,025</b>	<b>30,843,469</b>	<b>28,299,900</b>

## GRAPHS AND SUMMARIES

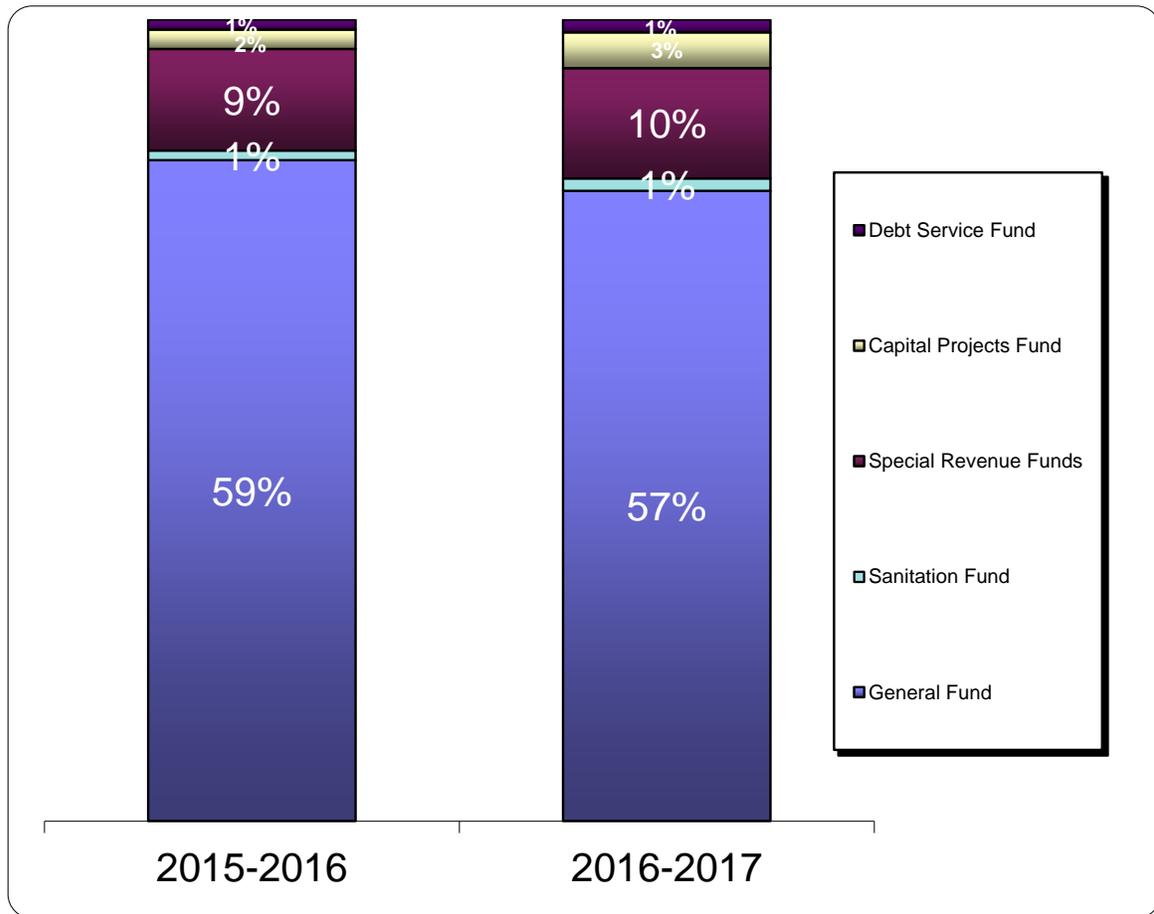
### TOTAL EXPENDITURES BY FUNCTION



Expenditures:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Public Safety	8,554,800	8,705,300	9,394,085	9,670,400
Capital Projects	9,840,800	3,368,300	2,901,503	6,568,000
Public Works	5,782,000	5,138,300	5,479,068	5,592,900
General Government	3,563,700	3,963,700	4,766,754	4,729,200
Debt Service	1,005,500	1,648,800	1,644,166	1,782,900
Transfers Out	534,700	431,700	1,430,336	553,200
Community Development	976,100	1,017,900	1,636,743	1,180,700
Special Districts	733,700	754,900	733,872	798,600
Community Svcs/Recreation	281,900	267,800	311,274	332,500
Successor Agency	258,800	566,000	620,064	569,400
<b>TOTAL</b>	<b>31,532,000</b>	<b>25,862,700</b>	<b>28,917,865</b>	<b>31,777,800</b>

## GRAPHS AND SUMMARIES

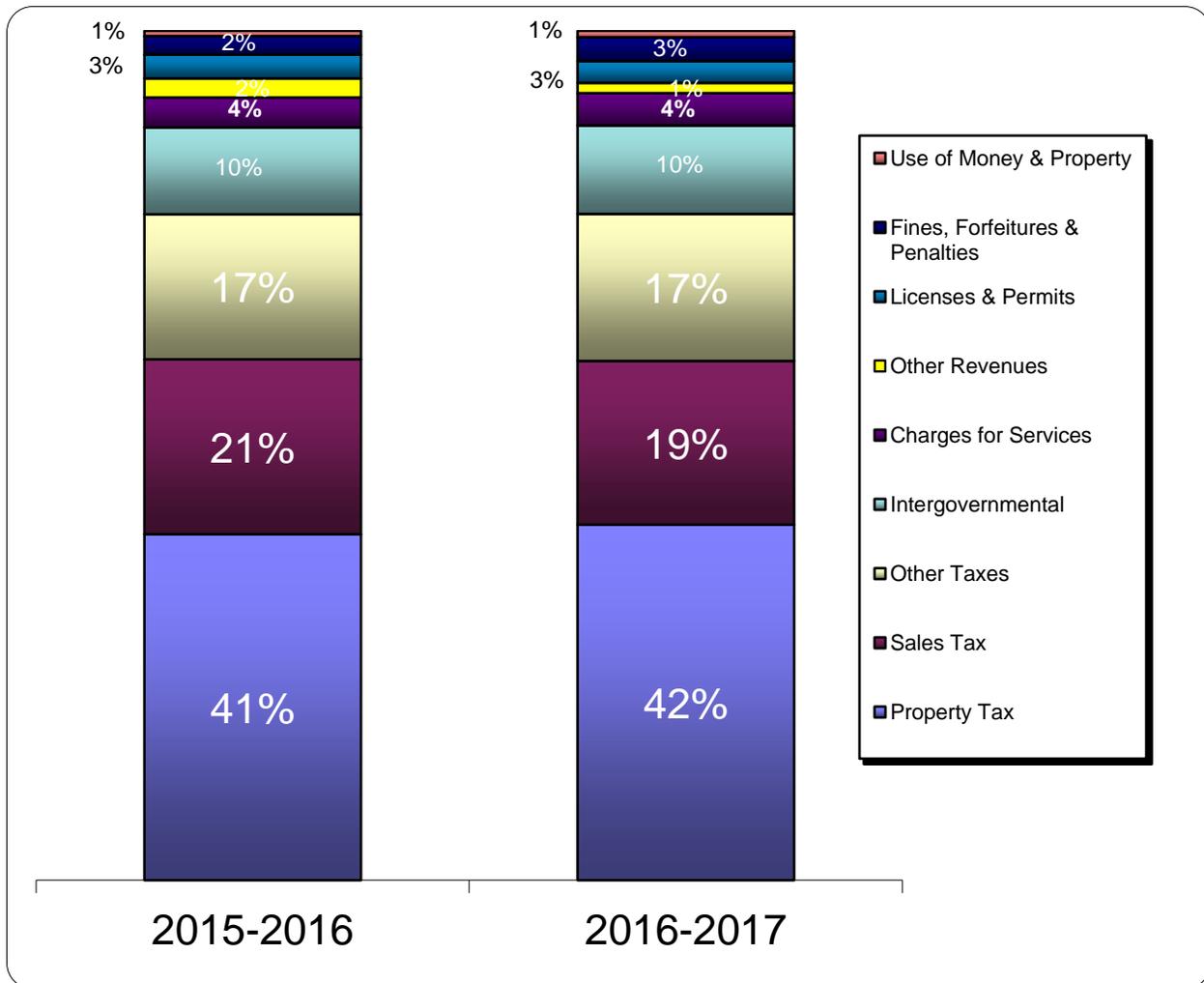
### TOTAL EXPENDITURES BY FUND



Funds:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Governmental Funds				
General Fund	15,081,000	15,367,600	18,250,516	18,032,600
Special Revenue Funds	8,677,000	2,362,300	2,913,124	3,156,300
Capital Projects Fund	872,500	450,400	1,084,685	1,024,000
Debt Service Fund	379,800	224,700	219,374	355,700
<b>Total Governmental Funds</b>	<b>25,010,300</b>	<b>18,405,000</b>	<b>22,467,699</b>	<b>22,568,600</b>
Enterprise Funds				
Sanitation Fund	6,029,600	6,891,700	5,830,102	8,639,800
Successor Agency	492,100	566,000	620,064	569,400
<b>TOTAL</b>	<b>31,532,000</b>	<b>25,862,700</b>	<b>28,917,865</b>	<b>31,777,800</b>

# GRAPHS AND SUMMARIES

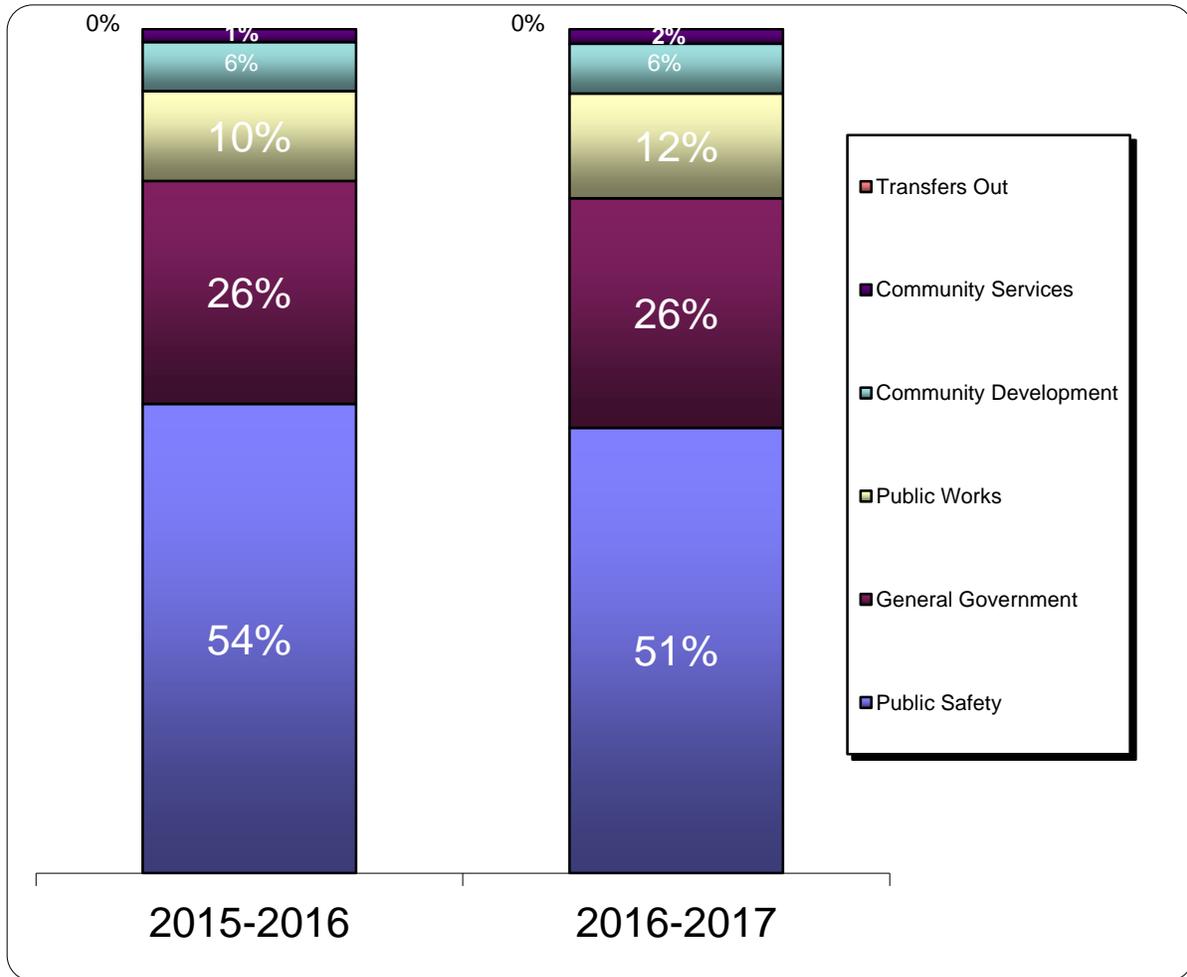
## GENERAL FUND REVENUES AND SOURCES



Revenues & Sources:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Property Tax	5,834,400	6,464,100	6,652,700	6,911,500
Sales Tax	2,832,300	3,266,000	3,232,400	3,184,600
Other Taxes	2,504,000	2,709,000	2,885,000	2,858,000
Intergovernmental	1,519,500	1,624,300	1,775,801	1,718,100
Charges for Services	472,000	560,000	746,370	630,000
Use of Money & Property	87,000	100,000	120,000	126,000
Licenses & Permits	398,500	443,300	440,300	421,400
Fines, Forfeitures & Penalties	343,800	343,800	474,300	463,800
Other Revenues	269,100	356,100	264,100	199,100
<b>TOTAL</b>	<b>14,260,600</b>	<b>15,866,600</b>	<b>16,590,971</b>	<b>16,512,500</b>

## GRAPHS AND SUMMARIES

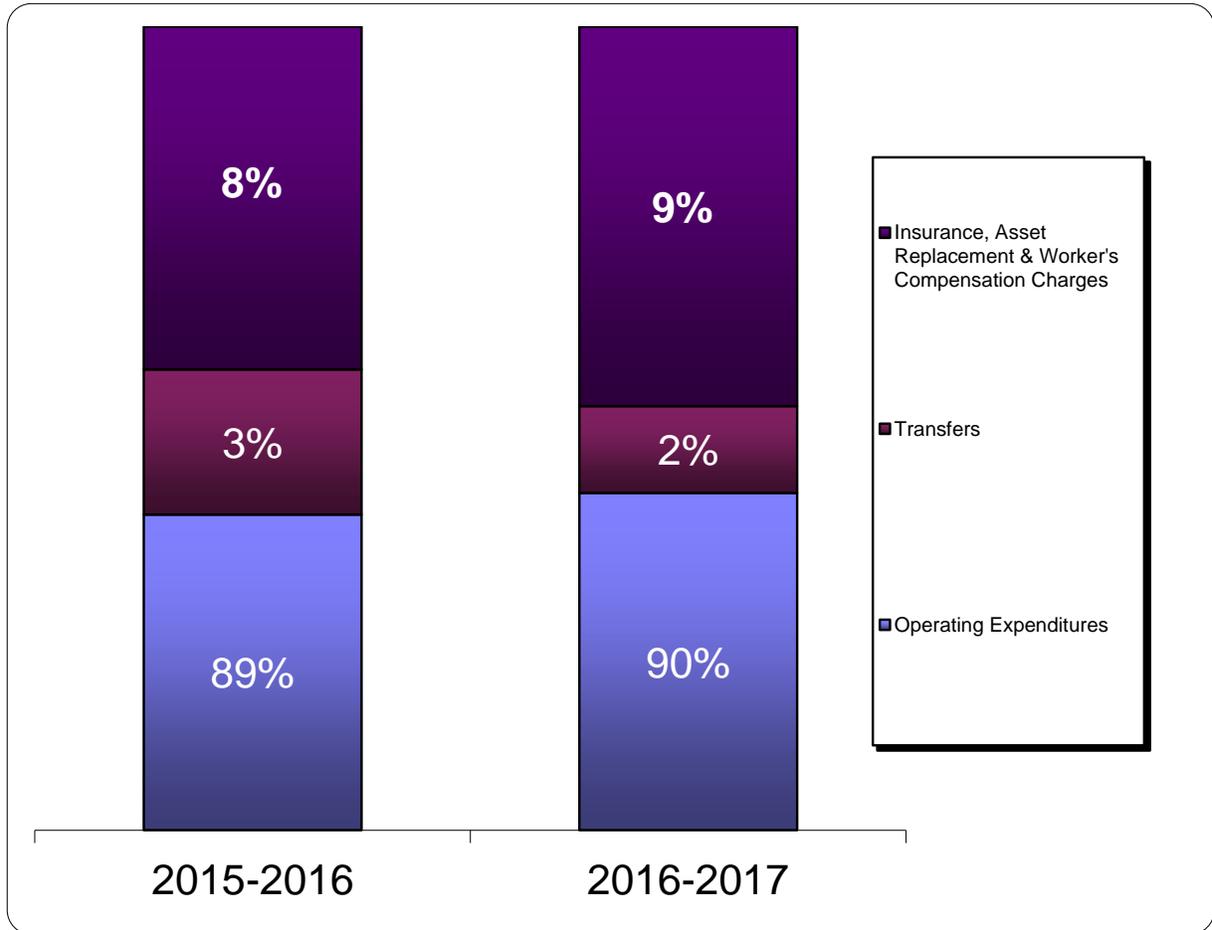
### GENERAL FUND EXPENDITURES BY FUNCTION (includes Self-Insurance & Asset Replacement)



Function:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Public Safety	8,420,300	8,342,400	8,855,849	9,259,200
General Government	3,563,700	3,963,700	4,766,754	4,773,200
Public Works	1,509,800	1,598,200	2,046,578	2,178,200
Community Development	841,600	872,400	1,000,233	1,036,200
Community Services	281,900	229,600	291,102	303,000
Transfers Out	463,700	361,300	1,290,000	482,800
<b>TOTAL</b>	<b>15,081,000</b>	<b>15,367,600</b>	<b>18,250,516</b>	<b>18,032,600</b>

## GRAPHS AND SUMMARIES

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



Category:	2014-2015 Adopted	2015-2016 Adopted	2015-2016 Projected	2016-2017 Adopted
Operating Expenditures	13,851,000	15,065,000	15,293,360	16,148,700
Transfer to:				
Debt Service	154,300	149,000	149,000	153,300
Capital Improvement Projects	207,000	371,000	471,000	152,500
Asset Replacement Fund	-	30,000	35,000	45,000
Other Post Employment Benefits			135,000	
Pension Stabilization			500,000	
Insurance, Asset & Facilities Replacement, Worker's Comp & PERS Side Fund Charges	1,155,300	1,298,850	1,667,156	1,533,100
<b>TOTAL</b>	<b>15,367,600</b>	<b>16,913,850</b>	<b>18,250,516</b>	<b>18,032,600</b>

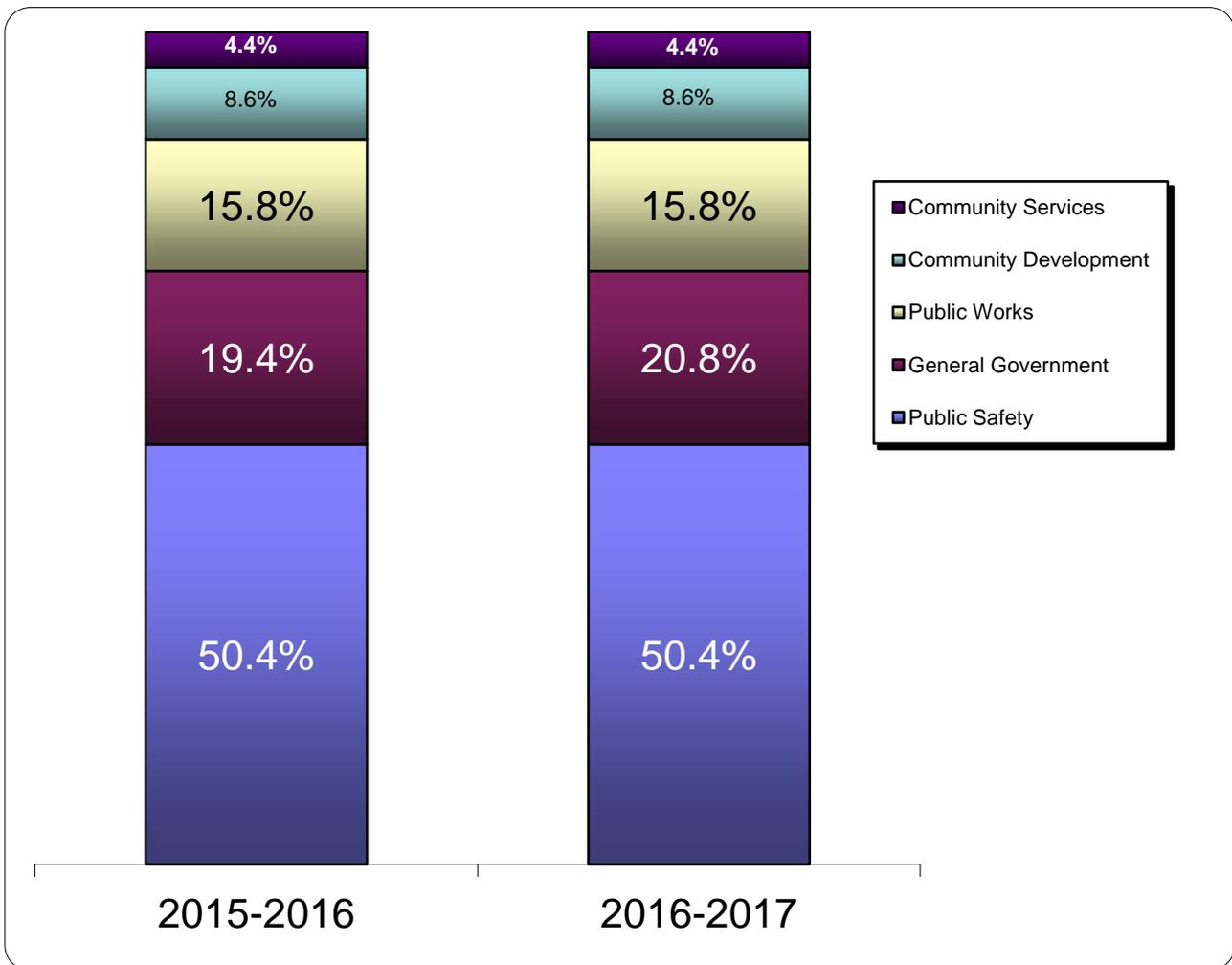
**GRAPHS AND SUMMARIES**

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

DEPARTMENT/ POSITION TITLE	CLASS CODE/ SALARY RANGES	APPROVED POSITIONS FY 14-15	APPROVED POSITIONS FY 15-16	APPROVED POSITIONS 16-17
<b>CITY CLERK</b>				
City Clerk	M6	1.00	1.00	1.00
Deputy City Clerk	M1	1.00	1.00	1.00
Administrative Assistant III	MIS86	1.00	1.00	1.00
Management Analyst	PTS83	0.00	0.00	0.00
<b>Total</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>CITY MANAGER</b>				
City Manager	contract	1.00	1.00	1.00
Assitant City Manager	M8	0.00	0.00	1.00
Admin Serv Director/Deputy CM	M8	1.00	0.00	0.00
Assistant to CM/Sr. Mngmnt Analyst	M5	1.00	1.00	0.00
Administrative Assistant IV	C99	1.00	1.00	1.00
Administrative Assistant III	MIS86	0.00	1.00	1.00
<b>Total</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>FINANCE</b>				
Finance Manager/City Treasurer	M7	1.00	1.00	1.00
Senior Accountant	M1	0.00	0.00	1.00
Accountant	C106	1.00	1.00	0.00
Fiscal Services Specialist II	C99	1.00	1.00	1.00
Administrative Assistant II	MIS64	1.00	1.00	1.00
Fiscal Services Specialist I	C87	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 Manager	M4	0.00	0.00	1.00
Senior Human Resources Analyst	M2	1.00	1.00	0.00
<b>Total</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>INFORMATION SYSTEMS</b>				
Information Technology Manager	M4	1.00	1.00	1.00
<b>COMMUNITY DEVELOPMENT</b>				
Community Development Director	M8	0.00	1.00	1.00
Principal Planner	M3	1.00	1.00	1.00
Associate Planner	MIS114	1.00	1.00	1.00
Assistant Planner	MIS101	1.00	1.00	1.00
Junior Planner	MIS85	1.00	1.00	1.00
Administrative Assistant III	MIS86	1.00	1.00	1.00
<b>Total</b>		<b>5.00</b>	<b>6.00</b>	<b>6.00</b>
<b>COMMUNITY SERVICES/RECREATION</b>				
Recreation Manager	M3	1.00	1.00	1.00
<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	5094 - 5099	3.00	3.00	3.00
Fire Engineer	5091-A	0.00	0.00	0.00
Fire Engineer/Paramedic	5100	9.00	9.00	9.00
Firefighter/Paramedic	5091	3.00	3.00	3.00
<b>Total</b>		<b>19.00</b>	<b>19.00</b>	<b>19.00</b>
<b>CODES &amp; PARKING</b>				
Senior Code Compliance Officer	MIS106	1.00	1.00	1.00
Code Compliance Officer	MIS94	0.00	1.00	1.00
<b>Total</b>		<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
<b>MARINE SAFETY</b>				
Marine Safety Captain	M3	1.00	1.00	1.00
Marine Safety Lieutenant	MS119	1.00	1.00	1.00
Marine Safety Sergeant	MS99	1.00	2.00	2.00
<b>Total</b>		<b>3.00</b>	<b>4.00</b>	<b>4.00</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	MIS131	1.00	1.00	1.00
Senior Engineering Technician	MIS103	1.00	1.00	1.00
Environmental Specialist	MIS106	0.00	0.00	0.00
Public Works Inspector	MIS109	0.00	0.00	0.00
Assistant Civ. Engineer/Environmental	MIS117	1.00	1.00	1.00
Public Works Operations Manager	M4	1.00	1.00	1.00
Lead Maintenance Worker	MIS89	1.00	2.00	2.00
Administrative Assistant III	MIS86	1.00	1.00	1.00
Maintenance Worker II	MIS75	3.00	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>54.00</b>	<b>57.00</b>	<b>57.00</b>
Part-Time/Seasonal full-time equivalents		12.60	12.60	12.60
<b>Grand Total</b>		<b>66.60</b>	<b>69.60</b>	<b>69.60</b>

## GRAPHS AND SUMMARIES

### AUTHORIZED POSITIONS BY FUNCTION (Home Department)



	2014-2015 APPROVED	2015-2016 APPROVED	APPROVED 2016-2017	
			Full-Time FTE's	Part -Time FTE's
Public Safety	33.59	35.07	25.00	10.07
General Government	14.00	14.50	14.00	0.50
Public Works	11.00	11.00	11.00	-
Community Development	5.00	6.00	6.00	-
Community Services	3.01	3.03	1.00	2.03
<b>TOTAL</b>	<b>66.60</b>	<b>69.60</b>	<b>57.00</b>	<b>12.60</b>

## GRAPHS AND SUMMARIES

### Schedule VI - List of Positions Split Between Funds & Departments

	Fiscal Year	Fiscal Year	Change
	2015-2016	2016-2017	
	Percent	Percent	Percent
<b><u>City Manager *</u></b>			
City Manager	50%	50%	0%
Sanitation	15%	15%	0%
Street Lighting	5%	5%	0%
Successor Agency	30%	30%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Assistant City Manager</u></b>			
City Manager	0%	20%	20%
Human Resources	0%	15%	15%
Environmental Services	0%	10%	10%
Recreation	0%	15%	15%
Community Services	0%	15%	15%
Sanitation	0%	15%	15%
Workers' Compensation - Insurance	0%	10%	10%
<b>Total</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>
<b><u>Deputy CM</u></b>			
City Manager	0%	0%	0%
Human Resources	0%	0%	0%
Community Development	0%	0%	0%
Fire	0%	0%	0%
Codes / Parking	0%	0%	0%
Animal Control	0%	0%	0%
Successor Agency	0%	0%	0%
<b>Total</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b><u>Community Development Director</u></b>			
Community Development	100%	80%	-20%
Successor Agency	0%	20%	20%
Sanitation	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>City Clerk</u></b>			
City Clerk	85%	85%	0%
Successor Agency	15%	15%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Deputy City Clerk</u></b>			
City Clerk	75%	75%	0%
City Attorney	25%	25%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Director of Public Works/</u></b>			
<b><u>City Engineer</u></b>			
Engineering	35%	35%	0%
Street Maintenance	20%	20%	0%
Sanitation	30%	30%	0%
Street Lighting	10%	10%	0%
CIP Projects	5%	5%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Principal Civil Engineer</u></b>			
Engineering	25%	25%	0%
Environmental Services	10%	10%	0%
Sanitation	20%	20%	0%
Street Lighting	15%	15%	0%
CIP Projects	30%	30%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Sr. Engineering Technician</u></b>			
Engineering	65%	65%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>

## GRAPHS AND SUMMARIES

### Schedule VI - List of Positions Split Between Funds & Departments

	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Change
	Percent	Percent	Percent
<b><u>Finance Manager/City Treasurer</u></b>			
Finance	30%	30%	0%
Risk Management - Insurance	15%	15%	0%
Successor Agency	30%	30%	0%
Sanitation	25%	25%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Public Works Operations Manager</u></b>			
Environmental Services	10%	10%	0%
Street Maintenance	20%	20%	0%
Park Maintenance	20%	20%	0%
MID #33	15%	15%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Senior Management Analyst</u></b>			
City Manager	45%	0%	-45%
Community Services	20%	0%	-20%
Environmental Services	15%	0%	-15%
Recreation	20%	0%	-20%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>-100%</b>
<b><u>HR Analyst</u></b>			
Human Resources	80%	0%	-80%
Workers' Compensation - Insurance	20%	0%	-20%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>-100%</b>
<b><u>HR Manager</u></b>			
Human Resources	0%	80%	80%
Workers' Compensation - Insurance	0%	20%	20%
<b>Total</b>	<b>0%</b>	<b>100%</b>	<b>100%</b>
<b><u>Assistant Civil Engineer/Environmental</u></b>			
Environmental Services	30%	30%	0%
Engineering	15%	15%	0%
Street Maintenance	10%	10%	0%
Park Maintenance	10%	10%	0%
Sanitation	25%	25%	0%
Street Lighting	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Associate Civil Engineer</u></b>			
Engineering	25%	25%	0%
CIP Projects	25%	25%	0%
Sanitation	50%	50%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Senior Accountant</u></b>			
Finance	0%	75%	75%
Successor Agency	0%	15%	15%
Sanitation	0%	10%	10%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Accountant</u></b>			
Finance	75%	0%	-75%
Successor Agency	15%	0%	-15%
Sanitation	10%	0%	-10%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>-100%</b>
<b><u>Fiscal Services Specialist II</u></b>			
Finance	75%	75%	0%
Risk Management - Insurance	20%	20%	0%
Sanitation	5%	5%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Fiscal Services Specialist I</u></b>			
Finance	75%	75%	0%
Risk Management - Insurance	20%	20%	0%
Sanitation	5%	5%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>

## GRAPHS AND SUMMARIES

### Schedule VI - List of Positions Split Between Funds & Departments

	Fiscal Year 2015-2016	Fiscal Year 2016-2017	Change
	Percent	Percent	Percent
<b><u>Code Compliance Officer</u></b>			
Codes/Parking	80%	80%	0%
Environmental Services	20%	20%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Administrative Assistant II (CM/Fire/MS)</u></b>			
City Manager	50%	50%	0%
Risk Management - Insurance	10%	10%	0%
Fire Department	20%	20%	0%
Marine Safety	20%	20%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Administrative Assistant IV</u></b>			
City Council	20%	20%	0%
City Manager	60%	60%	0%
Human Resources	20%	20%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Lead Maintenance Worker (2 positions)</u></b>			
Environmental Services	7%	7%	0%
Street Maintenance	55%	55%	0%
Park Maintenance	23%	23%	0%
Sanitation	12%	12%	0%
Street Lighting	3%	3%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Maintenance Worker II (2 positions)</u></b>			
Environmental Services	5%	5%	0%
Street Maintenance	55%	55%	0%
Park Maintenance	30%	30%	0%
Sanitation	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Administrative Assistant III (Engineering)</u></b>			
Engineering	48%	48%	0%
Street Maintenance	25%	25%	0%
Sanitation	17%	17%	0%
Street Lighting	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Marine Safety Captain</u></b>			
Marine Safety	90%	90%	0%
Junior Guard-Camp	10%	10%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b><u>Marine Safety Sergeant (2 positions)</u></b>			
Marine Safety	80%	80%	0%
Junior Guard-Camp	20%	20%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>

\* Per Contract

**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2016-2017
	<b>GENERAL GOVERNMENT</b>	General Fund			
Risk Management - Insurance				566,800	
Worker's Compensation - Insurance				435,200	
Asset Replacement				328,000	
PERS Side Fund				27,100	
					4,729,200
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	10.99	11.24	12.00	12.00	12.00
SALARIES & FRINGE BENEFITS	1,320,467	1,438,285	1,597,500	1,542,903	1,807,000
MATERIAL, SUPPLIES & SERVICES	1,597,644	1,723,355	2,200,850	2,188,301	2,282,100
CAPITAL, DEBT SVC & CHARGES	458,220	508,338	515,300	997,850	640,100
TOTAL BUDGET	3,376,331	3,669,979	4,313,650	4,729,054	4,729,200

**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-4 and C-5.

The **City Manager** is appointed by the City Council to serve as the Chief Administrative Officer of the City. The City Manager oversees the implementation of policy and programs established by the City Council and provides overall direction for the administration of City programs and services. Information regarding its mission statement, structure and services, goals, and budget and service indicators can be found beginning on pages C-10

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

## GENERAL GOVERNMENT (continued)

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 Clerk's office, including its budget and service indicators, can be found beginning on pages C-6.

The **City Attorney** serves as a legal advisor to the City Council, City Manager, the various City departments, commissions, and committees and boards. The office assists in developing strategy and negotiating solutions to City legal problems. The City Attorney prepares and approves for legality the majority of proposed City ordinances, resolutions, contracts, and other legal documents. The City Attorney also manages all litigation for the City and represents the City in certain cases. City attorney services are provided by an outside law firm on a contract basis. The department's budget is located on pages C-14 and C-15

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>CITY COUNCIL</b>		<b>5100</b>			<b>001-5000-5100</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	54,538	54,668	55,500	54,934	55,800
6103	Overtime	10	189	400	20	400
6205	Retirement	6,965	6,908	4,900	4,680	4,600
6210	Medicare	1,121	1,384	800	1,565	800
622X	Flex Credit Benefit	57,624	63,392	63,500	68,572	69,900
6244	LT Disability Insurance	68	75	100	65	100
6245	Life Insurance	30	33	-	31	-
6280	Auto Allowance	-	5,950	15,300	18,200	21,000
TOTAL		120,356	132,598	140,500	148,067	152,600
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	3,116	4,532	9,100	9,300	9,100
6330	Membership and Dues	63,145	65,153	81,100	81,100	83,800
6418	Books, Subscriptions, and Printing	80	139	500	350	500
6420	Departmental Special Supplies	-	31	200	200	200
6529	Mileage	241	203	500	350	500
6532	Contribution to Other Agencies	17,460	39,888	41,700	126,700	41,700
6570	Other Charges	24	-	100	100	100
TOTAL		84,066	109,946	133,200	218,100	135,900
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	2,900	2,200	900	900	1,500
6920	Workers' Comp Charges	2,500	1,400	1,400	1,400	1,700
TOTAL		5,400	3,600	2,300	2,300	3,200
ACTIVITY TOTALS		209,822	246,144	276,000	368,467	291,700

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
C99	Mayor	-	8,600	-	8,600	-	8,600
	Council Members	-	34,100	-	34,200	-	34,200
	Executive Assistant	0.20	12,100	0.20	12,700	0.20	13,000
	Overtime		400		400		400
	Total Salaries		55,200		55,900		56,200
	Total Benefits		65,900		84,600		96,400
<b>Total</b>		<b>0.20</b>	<b>121,100</b>	<b>0.20</b>	<b>140,500</b>	<b>0.20</b>	<b>152,600</b>

**NOTES:**

	FY 16/17
6315: League of California Cities meetings	3,200
Closed Session Council meetings	1,600
DC - Marlowe meetings	1,300
LCC Luncheon Fees	300
LCC Exec Forum Workshop	2,700
	<u>9,100</u>
6330: San Dieguito River JPA	67,171
League of California Cities (state)	5,617
LAFCO	6,420
SANDAG	2,245
League of California Cities (SD Chapter)	600
Misc Luncheon Fees	1,247
CCTA	500
	<u>83,800</u>
6532: Community Grant Program	25,000
Friends of the Library	10,000
211 San Diego	2,000
Winter Shelter	3,200
Regional Task Force	1,500
	<u>41,700</u>
6570: Council photos, event invitations, ground breaking and special recognition supplies.	



# City Clerk's Office

## **Mission Statement:**

Promote the openness of government by providing quality service through access to information and records, facilitate and oversee legislative obligations and proceedings, record the City's actions, and ensure 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; 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 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, the City Clerk's department is responsible for maintaining the City's official records and legislative history and implementing the City's records management program which includes the retention, preservation, and destruction of records, and administration of the City's adopted Records Retention Schedule while adhering to applicable state requirements. The department archives all legislative documents, including certain historical documents, utilizing a document imaging system to aid in records research and retrieval. 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 requested 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.

### **Elections**

As the Elections Official, the City Clerk is responsible for guiding democratic processes, such as conducting general/special elections. This includes administering the candidate nomination process, publishing candidate notices within legal guidelines, assessing and certifying official citizen initiative petitions for ballot qualification, processing and tracking required campaign statement filings, and monitoring changes in laws and regulations to effectively qualify candidates and initiatives/measures and administer elections. The department ensures compliance with the Political Reform Act, California Elections Code, California Code of Regulations, and Solana Beach Municipal Code.

## CITY CLERK (continued)

### **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 on pages C-8 and C-9.

### **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.
- Ensure 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**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>CITY CLERK</b>		<b>5150</b>			<b>001-5000-5150</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	120,467	126,315	197,800	185,132	204,200
6102	Part Time & Temporary Salaries	70,608	49,489	30,200	24,931	31,700
6103	Overtime	5,336	2,073	100	2,728	100
6105	Temporary Non-Payroll	14,178	46,102	-	11,003	-
6205	Retirement	20,071	21,766	17,700	17,482	19,000
6210	Medicare	2,788	2,595	3,300	3,237	3,400
6211	Social Security	1,531	282	-	56	-
622X	Flex Credit Benefit	17,774	18,438	38,800	33,245	41,700
6244	LT Disability Insurance	422	622	1,200	1,016	1,200
6245	Life Insurance	330	329	800	533	800
6280	Auto Allowance	2,601	2,601	2,600	2,543	2,600
6290	Phone Allowance	510	98	-	-	-
TOTAL		256,616	270,712	292,500	281,906	304,700
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	2,638	333	3,400	3,400	3,400
6320	Training	398	2,473	1,100	1,100	1,100
6330	Membership and Dues	674	685	500	495	500
6415	Election Supplies	53,931	1,307	800	800	19,000
6416	Office Supplies	-	666	-	-	-
6417	Postage	7,067	6,765	8,500	8,350	8,500
6418	Books, Subscriptions, and Printing	1,713	11,838	6,900	6,500	6,900
6419	Minor Equipment	1,840	1,611	600	600	600
6420	Departmental Special Supplies	5,325	7,918	8,700	8,500	8,700
6522	Advertising	4,073	914	3,700	3,700	3,700
6525	Rents and Leases	2,078	2,436	2,700	2,700	2,700
6529	Mileage	74	65	300	300	300
6530	Professional Services	13,468	11,884	19,900	19,000	42,300
6531	Maint. & Operation of Equipment	650	-	600	575	600
6570	Other Charges	141	28	200	200	200
TOTAL		94,070	48,923	57,900	56,220	98,500
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	1,570	-	-	-
6910	Claims Liability Charges	9,200	7,000	3,900	3,900	6,200
6920	Workers' Comp Charges	8,000	4,600	5,700	5,700	7,300
6930	Asset Replacement Charges	1,300	1,300	1,300	1,300	1,300
TOTAL		18,500	14,470	10,900	10,900	14,800
ACTIVITY TOTALS		369,186	334,104	361,300	349,026	418,000

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M6	City Clerk	0.85	89,200	0.85	100,800	0.85	103,400
M1	Deputy City Clerk	0.75	46,500	0.75	42,400	0.75	43,400
MIS86	Admin Assistant II/III	1.00	42,500	1.00	54,600	1.00	57,400
PTS83	PT Mgmt Analyst	-	-	0.50	30,200	0.50	31,700
	Overtime		100		100		100
	Total Salaries		178,300		228,100		236,000
	Total Benefits		55,900		64,400		68,700
	<b>Total</b>	<b>2.60</b>	<b>234,200</b>	<b>3.10</b>	<b>292,500</b>	<b>3.10</b>	<b>304,700</b>

SERVICE INDICATORS	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Projected	Proposed
Resolutions adopted	184	160	146	166
Ordinances adopted	19	7	8	10
Council agendas - public meetings	29	25	26	28
Records requests	273	330	325	340

**NOTES:**

- 6330: SD Clerks Association, International Institute of Municipal Clerks, City Clerks Association of California
- 6417: Postage for Citywide departments, FED EX, UPS, Bulk mail permits.
- 6418: Municipal Code updates, City Clerk reference materials, records reproduction County Recorder's guide, referemce materials.
- 6420: Supplies: Meeting and agenda packet preparation, audio/video reproduction, record request materials/services, vital record archival materials, plaques, gavel, front desk operations, etc.
- 6522: Required publication of ordinances/resolutions/hearing notices
- 6525: Postage machine lease.
- 6530: Document imaging and content mgmt software support/maintenance, official redaction software annual maintenance, Front desk temporary staffing, consultant, translation services for Public Mtgs, records storage/destruction/shredding vendor.
- 6531: Dedicated scanner, official bid date stamper.



# City Manager

## **Mission Statement:**

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

## **Structure & Services**

The **City Manager** provides leadership, management, direction, support and coordination for all of the various City departments, provides policy recommendations to 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 on pages C-12 and C-13.

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

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

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

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**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>CITY MANAGER</b>		<b>5200</b>			<b>001-5000-5200</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	182,004	159,781	208,100	212,465	192,100
6102	Part Time & Temporary Salaries	4,980	51,810	-	1,222	-
6103	Overtime	448	1,319	700	1,049	700
6104	Special Pay	-	-	-	2,649	-
6205	Retirement	27,093	20,521	14,500	16,019	13,900
6210	Medicare	2,568	3,046	3,000	3,238	2,800
6211	Social Security	57	3,123	-	76	-
622X	Flex Credit Benefit	19,384	18,367	25,900	23,582	24,200
6244	LT Disability Insurance	718	622	1,100	971	1,000
6245	Life Insurance	473	360	700	571	600
6255	Deferred Compensation	-	208	5,000	4,888	5,000
6280	Auto Allowance	153	396	2,700	2,759	3,300
6290	Phone Allowance	300	58	-	-	-
TOTAL		238,178	259,611	261,700	269,489	243,600
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	4,926	2,820	7,000	6,400	7,000
6320	Training	360	515	1,000	1,000	1,000
6330	Membership and Dues	2,725	2,225	2,800	2,800	2,800
6418	Books, Subscriptions, and Printing	-	464	300	200	600
6419	Minor Equipment	-	248	-	-	-
6420	Departmental Special Supplies	755	1,029	800	800	800
6529	Mileage	381	514	400	400	400
6530	Professional Services	8,340	30,000	50,000	24,999	25,000
6539	Contingency	15,002	32,522	37,500	37,000	37,500
TOTAL		32,489	70,338	99,800	73,599	75,100
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	9,800	7,400	3,500	3,500	5,100
6920	Workers' Comp Charges	8,500	4,800	5,200	5,200	5,900
6930	Asset Replacement Charges	-	-	-	-	-
TOTAL		18,300	12,200	8,700	8,700	11,000
ACTIVITY TOTALS		288,967	342,148	370,200	351,788	329,700

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.54	104,400	0.50	99,000	0.50	99,000
M8	Assistant City Manager	-	-	-	-	0.20	25,900
M8	Deputy City Manager	0.05	7,500	-	-	-	-
M5	Sr. Management Analyst	0.45	35,000	0.45	43,600	-	-
C99	Admin Assistant IV	0.60	36,200	0.60	38,200	0.60	39,200
MIS86	Admin Assistant III	-	-	0.50	27,300	0.50	28,000
MIS64	Admin Assistant II	0.10	4,300		-		-
	Overtime		700		700		700
	Total Salaries		188,100		208,800		192,800
	Total Benefits		52,000		52,900		50,800
	<b>Total</b>	<b>1.74</b>	<b>240,100</b>	<b>2.05</b>	<b>261,700</b>	<b>1.80</b>	<b>243,600</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 Assitant 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

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>CITY ATTORNEY</b>		<b>5250</b>			<b>001-5000-5250</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	-	9,493	14,100	14,377	14,500
6102	Part Time & Temporary Salaries	7,454	8,008	-	-	-
6103	Overtime	-	-	-	54	-
6205	Retirement	1,100	1,853	700	905	1,000
6210	Medicare	100	267	200	234	200
6211	Social Security	-	-	-	-	-
622X	Flex Credit Benefit	126	2,165	3,200	3,067	3,400
6244	LT Disability Insurance	-	55	-	85	100
6245	Life Insurance	6	25	100	40	-
TOTAL		8,786	21,867	18,300	18,762	19,200
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	-	12	-	-	-
6418	Books, Subscriptions, and Printing	5,278	979	5,000	5,000	5,000
6530	Professional Services	374,430	394,008	500,000	500,000	500,000
TOTAL		379,708	394,999	505,000	505,000	505,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	800	600	200	200	400
6920	Workers' Comp Charges	700	400	400	400	400
TOTAL		1,500	1,000	600	600	800
ACTIVITY TOTALS		389,994	417,866	523,900	524,362	525,000





# 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 for the former Solana Beach Redevelopment Agency.

The ***Finance Department*** maintains the financial records of the City and the Solana Beach Redevelopment Agency. Responsibilities include financial planning, cash management, purchasing, budgeting, payroll, payables, receivables, collections, accounting, financial reporting, fixed asset tracking, investment and debt administration. Finance's budget and service indicators are located on pages C-18 and C-19.

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

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 FY 2003-04 as the City began to self-insure for Workers' Compensation in October 2003. The costs to provide this service are charged to other budget units with payroll accounts on an annual basis.

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

## **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
- Investigate the possibility of a Last and Final ROPS for the Successor Agency

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>FINANCE</b>		<b>5300</b>			<b>001-5000-5300</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	156,852	211,946	224,200	227,388	234,700
6102	Part Time & Temporary Salaries	30,662	7,454	-	3,116	-
6103	Overtime	3,176	5,567	1,200	4,579	1,200
6105	Temporary Non-Payroll	22,466	-	-	-	-
6205	Retirement	22,218	26,617	17,000	19,224	19,200
6207	Retirement-UAL	-	-	133,300	137,510	156,800
6210	Medicare	2,758	3,309	3,300	3,432	3,400
6211	Social Security	540	463	-	193	-
622X	Flex Credit Benefit	32,813	43,315	44,800	43,563	47,700
6244	LT Disability Insurance	2,332	1,119	1,200	1,279	1,200
6245	Life Insurance	1,254	554	700	611	800
6290	Phone Allowance	210	40	-	-	-
TOTAL		275,281	300,386	425,700	440,895	465,000
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	20	33	-	-	2,300
6320	Training	858	1,553	2,000	300	2,000
6330	Membership and Dues	420	350	300	300	300
6418	Books, Subscriptions, and Printing	68	-	400	-	400
6420	Departmental Special Supplies	2,195	1,384	1,900	2,100	1,900
6522	Advertising	159	189	300	-	300
6529	Mileage	80	34	100	50	100
6530	Professional Services	46,322	41,538	67,000	63,000	127,900
6531	Maint. & Operation of Equipment	29,556	30,307	30,900	31,270	32,800
6570	Other Charges	132,400	142,316	132,500	141,050	152,000
TOTAL		212,078	217,704	235,400	238,070	320,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	11,900	9,100	3,800	3,800	6,200
6920	Workers' Comp Charges	10,300	5,900	5,600	5,600	7,200
6930	Asset Replacement Charges	10,900	10,900	10,900	10,900	10,900
6940	PERS Side Fund Charges	116,188	121,572	130,900	130,900	132,900
TOTAL		149,288	147,472	151,200	151,200	157,200
ACTIVITY TOTALS		636,647	665,561	812,300	830,165	942,200

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Finance Director	-	-	-	-	-	-
M7	Finance Manager/Treasurer	0.35	42,200	0.30	39,300	0.30	40,300
M1	Senior Accountant	-	-	-	-	0.75	55,800
C106	Accountant	0.75	48,500	0.75	51,200	-	-
C99	Fiscal Services Specialist II	0.75	45,200	0.75	47,800	0.75	49,000
C87	Fiscal Services Specialist I	0.95	50,800	0.75	42,000	0.75	43,500
MIS64	Admin Assistant II	1.00	42,600	1.00	43,900	1.00	46,100
	Special Pay						-
	Overtime		1,200		1,200		1,200
	Total Salaries		230,500		225,400		235,900
	Total Benefits		72,900		200,300		229,100
	<b>Total</b>	<b>3.80</b>	<b>303,400</b>	<b>3.55</b>	<b>425,700</b>	<b>3.55</b>	<b>465,000</b>

SERVICE INDICATORS	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Projected	Proposed
A/P checks	2282	2299	2400	2400
Payroll checks/vouchers	2614	2666	2800	2800
W-2 forms	163	163	161	170
1099 forms	35	35	36	36
Bank reconciliations	72	72	72	72
Cash receipts processed	3171	4001	4000	4000
Purchase Orders processed	276	286	300	300

**NOTES:**

6530: Annual Audit	FY 16/17
Sales Tax Reports/Audit	26,500
CAFR Statistics & Debt Statement	10,900
Fire Benefit Administration	500
Chandler Investment	2,500
US Bank Custodial Fees	19,000
PERS GASB 68 Report	3,500
OPED Actuarial Report	10,000
Fee Study	5,000
	<u>50,000</u>
	<u>127,900</u>
6531: Pentamation Licenses and Support	
The cost also reflects department expenditures for computer costs associated with the accounting system.	
6570: Property tax administration	87,300
Sales tax administration	40,600
Bank fees	22,000
HDL CAFR Report package	600
Budget/CAFR awards program	1,500
	<u>152,000</u>



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>SUPPORT SERVICES</b>		<b>5350</b>			<b>001-5000-5350</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6416	Office Supplies	5,385	8,243	5,000	5,565	5,000
6418	Books, Subscriptions & Printing	5,076	5,077	5,500	5,600	7,600
6419	Minor Equipment	-	1,490	-	1,800	-
6420	Departmental Special Supplies	2,111	2,822	2,000	2,560	2,000
6525	Rents and Leases	11,957	12,827	12,000	13,000	12,200
6530	Professional Services	3,672	3,348	4,500	3,456	4,500
6531	Maint. & Operation of Equipment	676	738	700	200	700
6570	Other Charges	-	136	100	100	100
	TOTAL	28,877	34,680	29,800	32,281	32,100
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6640	Equipment	-	4,970	-	-	-
	TOTAL	-	4,970	-	-	-
	<b>ACTIVITY TOTALS</b>	28,877	39,650	29,800	32,281	32,100

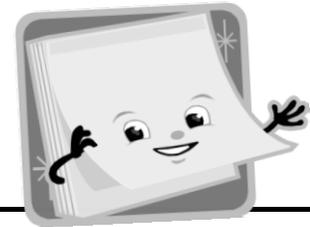
**CITY OF SOLANA BEACH**  
STAFFING/COMMENTARY/DETAIL

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted 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)



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>HUMAN RESOURCES</b>		<b>5400</b>			<b>001-5000-5400</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	85,979	94,109	67,800	31,241	175,500
6102	Part Time & Temporary Salaries	7,173	-	-	-	-
6103	Overtime	252	726	200	121	200
6104	Special Pay	-	-	-	7,948	-
6205	Retirement	13,780	13,842	5,900	2,064	13,900
6210	Medicare	1,395	1,503	1,000	622	2,500
6211	Social Security	-	20	-	15	-
622X	Flex Credit Benefit	19,284	13,672	12,800	4,132	15,500
6244	LT Disability Insurance	440	449	400	141	700
6245	Life Insurance	238	235	200	79	400
6260	Unemployment Insurance	2,411	7,547	20,000	4,991	20,000
6270	Retirees Health Insurance	110,119	127,279	135,000	130,206	145,000
6280	Auto Allowance	459	459	-	18	500
6290	Phone Allowance	90	17	-	-	-
6295	Rideshare Program	4,720	6,880	8,000	8,000	8,000
TOTAL		246,340	266,737	251,300	189,578	382,200
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	1,367	1,675	3,300	2,000	3,300
6320	Training	-	199	1,700	1,700	1,700
6330	Membership and Dues	2,169	2,464	4,000	4,500	4,900
6341	Tuition Reimbursement	3,341	5,049	4,000	4,000	4,000
6350	Pre-Employment	9,017	8,472	4,900	5,000	4,900
6351	Recruitment	2,854	56,058	5,500	5,500	5,500
6418	Books, Subscriptions & Printing	342	336	300	300	300
6420	Special Department Supplies	389	749	-	-	-
6522	Advertising	-	-	500	250	500
6529	Mileage	319	155	200	100	200
6530	Professional Services	2,856	16,949	30,800	60,000	18,300
6538	Special Events	3,129	3,093	3,000	3,300	3,000
6570	Other Charges	2,138	2,226	4,400	3,000	4,400
TOTAL		27,921	97,427	62,600	89,650	51,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	4,100	3,400	1,100	1,100	4,600
6920	Workers' Comp Charges	3,600	2,200	1,700	1,700	5,400
TOTAL		7,700	5,600	2,800	2,800	10,000
ACTIVITY TOTALS		281,961	369,764	316,700	282,028	443,200

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	-	-	-	-	0.15	19,500
M8	Deputy City Manager	0.15	22,600	-	-	-	-
M4	HR Manager	-	-	-	-	0.80	93,000
M2	Senior HR Analyst	0.80	52,200	0.80	55,100	-	-
C99	Administrative Assistant IV	0.20	12,000	0.20	12,700	0.20	13,000
	Management Compensation						50,000
	Overtime		200		200		200
	Total Salaries		87,000		68,000		175,700
	Total Benefits		28,500		20,300		33,500
	Health Insurance Retirees		135,000		135,000		145,000
	Unemployment Insurance		20,000		20,000		20,000
	Rideshare Program		5,000		8,000		8,000
	<b>Total</b>	<b>1.15</b>	<b>275,500</b>	<b>1.00</b>	<b>251,300</b>	<b>1.15</b>	<b>382,200</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
New employees hired	40*	N/A	N/A	N/A
Average to complete recruitment (days)	60	N/A	N/A	N/A
Separations/Terminations	55**			
MOUs negotiated	3	3	3	3
In-service training programs offered	N/A	N/A	N/A	N/A
Employee (avg) participants per in-service training	N/A	N/A	N/A	N/A

\* 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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
INFO/COMMUNICATION SYSTEMS		5450			001-5000-5450	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	97,074	100,377	103,100	105,013	105,700
6103	Overtime	373	768	-	1,190	-
6205	Retirement	14,270	15,799	9,000	10,220	9,600
6210	Medicare	1,365	1,423	1,500	1,507	1,500
622X	Flex Credit Benefit	11,122	12,259	12,800	12,264	13,400
6244	LT Disability Insurance	496	498	500	544	500
6245	Life Insurance	248	263	300	283	300
6290	Phone Allowance	600	115	-	-	-
TOTAL		125,548	131,504	127,200	131,021	131,000
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	12	-	-	-	-
6320	Training	799	-	-	-	2,500
6330	Membership and Dues	240	240	300	160	300
6419	Minor Equipment	18,647	17,755	17,000	17,000	17,000
6420	Departmental Special Supplies	4,490	3,468	3,500	3,500	3,500
6523	Communications	33,716	35,491	36,500	38,000	39,000
6525	Rents/Leases	1,009	1,069	1,300	300	1,300
6529	Mileage	-	-	300	-	300
6530	Professional Services	20,733	19,433	23,000	21,000	23,000
6531	Maint. & Operation of Equipment	13,631	26,136	28,700	26,000	28,700
6535	Community Television Production	37,665	32,562	38,200	38,200	55,600
TOTAL		130,942	136,155	148,800	144,160	171,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	5,100	3,900	1,700	1,700	2,800
6920	Workers' Comp Charges	4,400	2,500	2,600	2,600	3,200
6930	Asset Replacement Charges	50,300	50,300	82,000	82,000	82,000
TOTAL		59,800	56,700	86,300	86,300	88,000
ACTIVITY TOTALS		316,290	324,359	362,300	361,481	390,200

**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	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8 M4	Deputy City Manager	-		-		-	
	Info Tech Manager	1.00	97,700	1.00	103,100	1.00	105,700
	Total Salaries		97,700		103,100		105,700
	Total Benefits		28,200		24,100		25,300
	<b>Total</b>	<b>1.00</b>	<b>125,900</b>	<b>1.00</b>	<b>127,200</b>	<b>1.00</b>	<b>131,000</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
PC's supported	70	70	70	70
Physical servers supported	13	8	6	6
Virtual servers supported	11	18	19	19
Printers supported	29	29	29	30
Telephones supported	75	75	75	75
Voicemail boxes supported	90	90	90	90
Email boxes supported	115	115	115	115

**NOTES:**

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>RISK MANAGEMENT - INSURANCE</b>		<b>5460</b>			<b>120-5000-5460</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	24,053	25,928	49,100	49,159	50,400
6103	Overtime	436	787	-	648	-
6205	Retirement	3,538	3,983	3,800	4,292	4,200
6210	Medicare	325	358	700	697	700
622X	Flex Credit Benefit	3,336	4,033	8,300	7,974	8,700
6244	LT Disability Insurance	124	132	300	276	300
6245	Life Insurance	62	69	200	139	200
6280	Auto Allowance	60	-	-	-	-
6290	Phone Allowance	-	12	-	-	-
TOTAL		31,934	35,302	62,400	63,185	64,500
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6310	Insurance and Surety Bonds	244,216	278,001	251,100	290,800	239,100
6315	Travel-Meeting	-	40	4,000	-	-
6320	Training	-	2,551	5,000	568	3,000
6330	Membership and Dues	-	150	250	150	200
6419	Minor Equipment	4,225	1,590	-	-	-
6530	Professional Services	2,973	10,155	60,000	26,400	60,000
6540	Damage Claims	18,240	9,697	180,000	130,000	180,000
6541	Damage to City Property	7,986	3,185	-	-	-
6576	Loss Control	-	4,360	35,000	8,000	20,000
TOTAL		277,640	309,728	535,350	455,918	502,300
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6940	PERS Side Fund Charges	1,602	1,863	-	-	-
TOTAL		1,602	1,863	-	-	-
ACTIVITY TOTALS		311,176	346,893	597,750	519,103	566,800

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M7	Finance Manager/Treasurer	0.10	12,100	0.15	19,700	0.15	20,200
C99	Fiscal Services Specialist II	0.20	12,000	0.20	12,700	0.20	13,000
MIS86	Admin Assistant III	-	-	0.10	5,500	0.10	5,600
C87	Fiscal Services Specialist I	-	-	0.20	11,200	0.20	11,600
	Total Salaries		24,100		49,100		50,400
	Total Benefits		7,500		13,300		14,100
	<b>Total</b>	<b>0.30</b>	<b>31,600</b>	<b>0.65</b>	<b>62,400</b>	<b>0.65</b>	<b>64,500</b>

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Liability claims filed	12	11	10	10
Value of claims*	\$32,188	\$9,697	\$53,000	N/A

\*value claims includes claims for Sanitation Fund

**NOTES:**

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

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

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>WORKERS' COMPENSATION - INSURANCE</b>		<b>5465</b>			<b>125-5000-5465</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	12,925	14,750	13,800	-	36,200
6103	Overtime	50	101	-	-	-
6205	Retirement	1,903	2,029	1,200	-	2,900
6210	Medicare	206	234	200	-	500
622X	Flex Credit Benefit	2,237	2,345	2,600	-	4,000
6244	LT Disability Insurance	75	75	100	-	200
6245	Life Insurance	32	35	-	-	100
6280	Auto Allowance	-	-	-	-	300
TOTAL		17,428	19,570	17,900	-	44,200
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6310	Insurance and Surety Bonds	125,833	148,978	163,000	160,486	166,000
6530	Professional Services	26,960	27,827	30,000	63,350	45,000
6540	Damage Claims	172,673	126,649	200,000	151,467	180,000
TOTAL		325,466	303,455	393,000	375,303	391,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6940	PERS Side Fund Charges	862	949	-	-	-
TOTAL		862	949	-	-	-
<b>ACTIVITY TOTALS</b>		343,756	323,974	410,900	375,303	435,200

**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	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	-	-	-	-	0.10	13,000
M4	HR Manager	-	-	-	-	0.20	23,200
M2	Senior HR Analyst	0.20	13,100	0.20	13,800	-	-
	Total Salaries		13,100		13,800		36,200
	Total Benefits		4,500		4,100		8,000
	<b>Total</b>	<b>0.20</b>	<b>17,600</b>	<b>0.20</b>	<b>17,900</b>	<b>0.30</b>	<b>44,200</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Number of claims outstanding	16	18	20	20
Outstanding value of claims filed	824,000	700,000	721,000	721,000

**NOTES:**

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



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>ASSET REPLACEMENT</b>		<b>5470</b>			<b>135-5000-5470</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6419	Minor Equipment	4,387	-	-	-	-
	TOTAL	4,387	-	-	-	-
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6640	Equipment	99,001	161,076	214,500	120,291	328,000
6650	Vehicles	96,267	98,440	38,000	614,759	-
	TOTAL	195,268	259,516	252,500	735,050	328,000
	ACTIVITY TOTALS	199,655	259,516	252,500	735,050	328,000

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

COMMENTARY:



NOTES:

	FY 16/17
6640: Information Technology:	
Windows 2012 User Licenses (75)	4,500
Windows 2012 R2 Server Licenses (2)	1,200
Replacement Phones (20)	10,000
Replacement Laptops (2)	5,000
Replacement Routers (5)	40,000
Replacement PCs (20)	20,000
Replacement Marine Safety Phone System	11,500
La Colonia Circuit Upgrade	6,000
Chamber Studio Audio/Visual Automation Upgrade	45,000
Marine Safety Camera	5,000
Community Development:	
Permitting Process Software	179,800
	<u>328,000</u>
Total	<u><u>328,000</u></u>

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>PERS SIDE FUND</b>		<b>5480</b>			<b>150-5000-5480</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
	TOTAL	-	-	-	-	-
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6720	Interest Payment to Sanitation Fund	57,139	47,694	37,700	37,700	27,100
	TOTAL	57,139	47,694	37,700	37,700	27,100
	<b>ACTIVITY TOTALS</b>	57,139	47,694	37,700	37,700	27,100

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>PERS SIDE FUND</b>	<b>5480</b>	<b>150-5000-5480</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
N/A	N/A	N/A	N/A	N/A

**NOTES:**



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2016-2017
					General Fund
<b>COMMUNITY DEVELOPMENT</b>					1,036,200
					Coastal Business/Visitors
					44,500
					1,080,700
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	5.40	5.40	6.00	6.00	5.80
SALARIES & FRINGE BENEFITS	486,170	470,572	605,900	547,613	591,700
MATERIAL, SUPPLIES & SERVICES	355,412	396,648	410,400	448,220	432,900
CAPITAL, DEBT SVC & CHARGES	65,600	56,223	49,900	49,900	56,100
TOTAL BUDGET	907,182	923,442	1,066,200	1,045,733	1,080,700

**Mission Statement:**

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

**Department Overview:**

The Community Development Department provides a variety of services to the public, including administration of local subdivision and zoning regulations, and coastal development activities. The department processes applications for all types of development permits and business certificates, manages housing programs for the City related to affordable housing, and administers and implements the City's General Plan. The department also provides professional and technical support to the City Council and City Staff. The department includes two divisions – the Planning Division and Shoreline Management Division.

**Structure & Services:**

The **Planning Division** administers and implements the City's General Plan, zoning and subdivision regulations and special projects such as the Local Coastal Program/Land Use Plan. This division consists of planners and technical staff who manage the day-to-day development services for current planning projects, provides assistance to customers and also develops strategies for long range planning functions. The Planning Division budget and service indicators are located on pages C-38 and C-39.

The **Shoreline Management Division** administers comprehensive local, state and federal efforts to maintain and improve the City's shoreline and beach nourishment programs. These programs remain a top priority for Solana Beach in order to provide recreational opportunities for the City's residents and visitors and to protect the City's bluff properties, structures and infrastructure. Programs that the

## COMMUNITY DEVELOPMENT (continued)

City continues to pursue in Shoreline Management include sand replenishment and beach nourishment involving local jurisdiction partnerships, as well as, regional stewardship. Funding for these programs is comprised of local, state and federal resources. The Shoreline Management Division budget and service indicators are located on pages C-66 and C-67.

### **Goals:**

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

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>COMMUNITY DEVELOPMENT</b>		<b>5550</b>			<b>001-5500-5550</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	372,919	346,065	484,200	413,786	463,600
6102	Part Time & Temporary Salaries	-	10,831	-	445	-
6103	Overtime	2,046	2,137	1,800	4,939	1,800
6104	Special Pay	-	-	-	21,195	-
6205	Retirement	40,756	42,675	34,500	31,371	35,400
6210	Medicare	5,463	5,249	7,000	6,322	6,700
622X	Flex Credit Benefit	60,628	59,498	74,300	64,276	77,900
6244	LT Disability Insurance	1,956	1,937	2,500	2,135	2,400
6245	Life Insurance	938	909	1,600	1,086	1,500
6280	Auto Allowance	1,224	1,224	-	2,058	2,400
6290	Phone Allowance	240	46	-	-	-
TOTAL		486,170	470,572	605,900	547,613	591,700
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences & Meetings	475	2,907	1,600	3,200	3,200
6320	Training	1,025	472	2,400	2,400	2,400
6330	Membership and Dues	625	900	900	2,300	2,300
6418	Books, Subscriptions and Printing	2,019	2,543	3,500	2,500	2,500
6420	Departmental Special Supplies	2,733	2,509	2,600	3,600	3,600
6522	Advertising	5,008	6,256	4,300	3,300	3,300
6529	Mileage	131	197	600	300	300
6530	Professional Services	17,400	28,470	37,500	36,120	26,100
6531	Maint. & Operation of Equipment	-	-	-	-	29,400
TOTAL		29,416	44,254	53,400	53,720	73,100
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	1,523	-	-	-
6910	Claims Liability Charges	19,300	15,200	8,200	8,200	12,200
6920	Workers' Comp Charges	16,700	9,900	12,100	12,100	14,300
6930	Asset Replacement Charges	29,600	29,600	29,600	29,600	29,600
TOTAL		65,600	56,223	49,900	49,900	56,100
ACTIVITY TOTALS		581,186	571,049	709,200	651,233	720,900

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Deputy City Manager	0.40	60,200	-	-	-	-
M8	Community Dev. Director	-	-	1.00	154,400	0.80	114,800
M3	Principal Planner	1.00	85,600	1.00	87,800	1.00	92,200
MIS114	Associate Planner	1.00	70,000	1.00	70,000	1.00	75,700
MIS101	Assistant Planner	1.00	61,600	1.00	63,400	1.00	66,600
MIS85	Junior Planner	1.00	52,500	1.00	54,000	1.00	56,800
MIS86	Administrative Assistant III	1.00	52,900	1.00	54,600	1.00	57,400
PTS59	Planning Tech (Part-time)	-	-	-	-	-	-
	Overtime		1,800		1,800		1,900
	Total Salaries		384,600		486,000		465,400
	Total Benefits		111,400		119,900		126,300
	<b>Total</b>	<b>5.40</b>	<b>496,000</b>	<b>6.00</b>	<b>605,900</b>	<b>5.80</b>	<b>591,700</b>

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Structure development permit applications	4	N/A	N/A	N/A
All discretionary review project applications	44	N/A	N/A	N/A
Business Certificates				
- New	446	N/A	N/A	N/A
- Renewals	1,951	N/A	N/A	N/A



<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

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>BUILDING SERVICES</b>		<b>5560</b>			<b>001-5500-5560</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6418	Books, Subscriptions & Printing	3,327	129	2,000	2,000	2,000
6420	Special Department Supplies	2,312	1,870	2,000	2,000	2,000
6530	Professional Services	320,357	350,395	307,500	345,000	311,300
	TOTAL	325,996	352,394	311,500	349,000	315,300
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6640	Equipment	-	-	-	-	-
6650	Vehicles	-	-	-	-	-
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	325,996	352,394	311,500	349,000	315,300

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

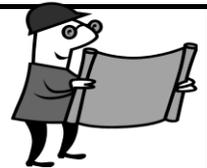
<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>BUILDING SERVICES</b>	<b>5560</b>	<b>001-5500-5560</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
New housing units	N/A	N/A	N/A	N/A
Total value of construction (in millions)	N/A	N/A	N/A	N/A
Officially submitted plans reviewed	N/A	N/A	N/A	N/A

**NOTES:**

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>COASTAL BUSINESS/VISITORS</b>		<b>5570</b>			<b>250-5500-5570</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6532	Contribution to Agencies	17,000	17,388	22,000	22,000	22,000
6538	Special Events	36,882	30,530	23,500	23,500	22,500
6575	Public Arts Expenditures	10,673	-	-	-	-
	TOTAL	64,555	47,918	45,500	45,500	44,500
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6630	Improvements	8,000	-	-	-	-
	TOTAL	8,000	-	-	-	-
	ACTIVITY TOTALS	72,555	47,918	45,500	45,500	44,500

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	<b>Total</b>						

NOTES:	FY 16/17
6532: Contribution to Agencies;	
Solana Beach Visitors Center	15,000
Solana Beach Chamber of Commerce Fiesta Del Sol	7,000
	22,000
6538: Special Events:	
Spring Festival & Egg Hunt	2,500
Beach Blanket Movie Night	2,500
Paws in the Park	500
Concerts at the Cove (50% Arts, 50% TOT)	6,000
Arts Alive Event	
Contribution by City	4,000
Public Arts Reserve	4,500
Temporary Public Art Program	
Public Arts Reserve	2,500
	22,500





**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION <b>PUBLIC SAFETY</b>	FUND DISTRIBUTION				2016-2017
					5,000
					282,200
					100,000
					9,646,400
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	33.54	33.54	35.27	35.27	35.27
SALARIES & FRINGE BENEFITS	3,691,608	3,775,102	3,931,300	4,066,877	4,184,400
MATERIAL, SUPPLIES & SERVICES	4,196,433	4,282,569	4,387,300	4,481,821	4,574,900
CAPITAL, DEBT SVC & CHARGES	989,939	812,798	774,400	754,739	887,100
TOTAL BUDGET	8,877,980	8,870,469	9,093,000	9,303,437	9,646,400

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

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-35. Shoreline Protection's budget and service indicators are located on pages C-66 and C-67.

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

<u>Department</u>	
Fire	C-49
Code & Parking Enforcement	C-55
Emergency Preparedness	C-59
Marine Safety	C-63
Junior Lifeguards	C-73

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>LAW ENFORCEMENT</b>		<b>6110</b>			<b>001-6000-6110</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6523	Communications	1,215	1,193	1,300	1,300	1,300
6530	Professional Services	3,280,112	3,380,265	3,485,100	3,485,100	3,633,100
	TOTAL	3,281,327	3,381,458	3,486,400	3,486,400	3,634,400
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	3,281,327	3,381,458	3,486,400	3,486,400	3,634,400

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

**COMMENTARY:**

This budget unit provides between 97% of the City's total cost for law enforcement.  
The Special Revenue, "COPS" Fund, located at page C-74, provides the remaining as follows:

	FY 16/17	
Law Enforcement	\$ 3,633,100	97%
COPS	100,000	3%
	<u>\$ 3,733,100</u>	



SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Response Calls:				
Priority 1	15	18	24	20
Priority 2	1,294	1,389	1,282	1,346
Priority 3	1,608	1,641	1,504	1,579
Priority 4	1,058	1,142	1,998	2,097
Hazard traffic citations issued for every 1 injury/ /fatal traffic accidents				
FBI index crimes	263	269	272	275

**NOTES:**

<i>Total cost of services breakdown:</i>		FY 16/17
Deputy Patrol	7.090	1,179,999
Deputy Traffic	2.310	384,457
Deputy Motor	1.000	178,043
Deputy SPO	2.200	366,149
CSO	0.500	36,441
Sergeant	1.028	221,250
One Special Purpose Officer (Narcotics Enforcement)		-
Detective	1.000	174,173
Detective Sgt.	0.111	23,914
Station Staff		207,923
<i>General Fund Funded Subtotal</i>		<u>2,772,349</u>
<i>Less: Amount funded by COPS Special Revenue Grant</i>		<u>(100,000)</u>
<i>General Fund Funded Subtotal</i>		<u>2,672,349</u>
Ancillary Support		454,074
Supply		62,489
Vehicles		214,894
Space		50,153
Management Support		138,989
Liability		26,268
Cap Reduction		-
<i>Total Sheriff's Contract funded by General Fund</i>		<u>3,619,217</u>
ARJIS		9,083
Cal_ID/Criminal Clearing House		4,800
<i>Total General Fund Funded</i>		<u><u>3,633,100</u></u>



# Fire Department

## **Mission Statement:**

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

## **Structure & Services**

Management of the Fire Department is being provided through a Management Services Agreement that consists of a Fire Chief, Deputy Chief, three Battalion Chiefs and a Fire Marshal. Under Direction of the Fire Chief, the Deputy Chief is responsible for overseeing day-to-day operations of the Fire Department 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 found on pages C-50 and C-51 and the budget for Fire Mitigation funds, which helps support the capital acquisitions for the department, is found on pages C-68 and C-69.

## **Goals:**

- Respond to 90% of all emergencies in less than 8 minutes from dispatch to arrival on scene. (7:32 FY 14/15)
- 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. (6,177 hrs FY 14/15)
- 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
- Reduce and better manage the use of overtime

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
FIRE		6120			001-6000-6120	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	1,571,175	1,635,255	1,703,700	1,734,889	1,785,100
6102	Part Time & Temporary Salaries	57,162	40,879	40,200	41,981	49,000
6103	Overtime	437,864	388,538	300,000	368,485	313,400
6104	Special Pay	67,085	71,280	74,600	75,788	78,400
6205	Retirement	412,028	440,160	309,900	309,959	336,300
6207	Retirement-UAL	-	-	232,900	232,896	278,300
6210	Medicare	27,478	27,927	30,700	31,210	32,300
6211	Social Security	984	1,451	-	1,726	-
622X	Flex Credit Benefit	209,907	229,306	234,600	231,762	258,000
6244	LT Disability Insurance	50	29	100	77	100
6245	Life Insurance	4,009	4,167	5,700	4,586	5,900
6248	RHSA % Benefit	15,476	15,828	16,900	17,392	17,700
6290	Phone Allowance	462	138	-	-	-
TOTAL		2,803,680	2,854,959	2,949,300	3,050,751	3,154,500
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences & Meetings	975	-	-	-	-
6320	Training	3,473	4,800	7,000	12,000	12,000
6330	Membership and Dues	50	55	100	100	100
6340	Clothing and Personal Expenses	6,556	7,298	7,500	12,300	12,300
6413	Fire Prevention Program	-	-	-	-	2,600
6416	Office Supplies	535	337	700	700	700
6417	Postage	6	54	-	-	-
6418	Books, Subscriptions & Printing	1,394	698	700	2,570	-
6419	Minor Equipment	2,298	1,711	1,000	2,700	7,400
6420	Departmental Special Supplies	8,076	6,602	7,200	9,350	6,800
6421	Small Tools	549	393	600	800	800
6427	Vehicle Operating Supplies	23,276	18,469	26,000	20,800	20,800
6428	Vehicle Maintenance	75,843	66,690	76,000	72,000	72,000
6523	Communications	9,070	9,067	14,500	16,800	16,800
6524	Utilities - Electric	18,977	18,296	16,000	16,000	-
6526	Maint. of Buildings & Grounds	866	222	1,000	1,500	1,500
6527	Utilities - Water	3,449	3,252	4,300	4,300	4,300
6529	Mileage	11	-	100	100	100
6530	Professional Services	282,866	317,227	326,400	341,150	341,200
6531	Maint. & Operation of Equipment	5,597	3,266	6,800	11,900	9,700
6532	Contribution to Other Agencies	11,028	11,511	11,800	11,900	11,900
TOTAL		454,895	469,946	507,700	536,970	521,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	105,900	80,600	35,800	35,800	58,500
6920	Workers' Comp Charges	261,800	142,200	148,000	148,000	184,800
6930	Asset Replacement Charges	151,700	151,700	151,700	151,700	169,500
6940	PERS Side Fund Charges	277,917	286,948	296,300	277,917	305,900
TOTAL		797,317	661,448	631,800	613,417	718,700
ACTIVITY TOTALS		4,055,892	3,986,353	4,088,800	4,201,138	4,394,200

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M7	Deputy Fire Chief /Marshal	-	-	-	-	-	-
M4	Battalian Chief	1.00	112,200	1.00	123,500	1.00	133,000
5109	Fire Captain II	3.00	275,900	3.00	284,400	3.00	302,900
5099	Fire Captain I (fully qualified)	3.00	270,600	3.00	278,900	3.00	297,000
5091-A	Fire Engineer	-	-	-	-	-	-
5100	Fire Engineer+Paramedic	6.00	508,200	6.00	525,500	6.00	541,300
5091	Firefighter + Paramedic	6.00	448,100	6.00	480,400	6.00	499,700
PTS104	Temporary Fire Prevent. Tech	0.75	40,000	0.75	40,200	0.75	48,900
MIS86	Administrative Asst III	-	-	0.20	11,000	0.20	11,200
MIS64	Administrative Asst II	0.20	8,500	-	-	-	-
	Overtime		300,000		300,000		313,500
	EMT Re-Certification Pay		5,500		5,500		6,000
	Holiday Pay		65,900		69,100		72,400
	Total Salaries		2,034,900		2,118,500		2,225,900
	Total Benefits		691,800		830,800		928,600
	<b>Total</b>	<b>19.95</b>	<b>2,726,700</b>	<b>19.95</b>	<b>2,949,300</b>	<b>19.95</b>	<b>3,154,500</b>

SERVICE INDICATORS	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Projected	Proposed
Emergency responses	1,570	1,798	1,827	1,918
Training hours	7,079	6,177	5,598	5,988
Fire plan checks	324	396	444	451
Response type %:				
Fire	10.0%	6.0%	7.0%	7.0%
Medical	49.0%	59.0%	57.0%	57.0%
Other emergencies	41.0%	35.0%	36.0%	36.0%



**NOTES:**

6420: Shop supplies, dry goods and drinking water and misc. fire station supplies (janitorial etc.)

6427: Gasoline for all engines and vehicles

6523: Phones, cell and long distance, dispatch data and fax line, wireless cards

6530: Fire Management Agreement

	FY 16/17
NCDJPA Dispatch Services	258,800
Other (Telestaff, Proj. Heartbeat, Lynx)	80,600
	1,800
	<u>341,200</u>

6531: Maintenance, repair of equipment other than vehicles, including annual ladder stress tests, emergency phones and NCDPJPA Video Conferencing

6532: Palomar College Training

	4,100
North Zone Hiring Consortium	3,000
MDC Maintenance (NCJPA)	2,700
Trauma Intervention Program	2,100
	<u>11,900</u>

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>ANIMAL CONTROL</b>		<b>6130</b>			<b>001-6000-6130</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	7,499	7,740	-	1,764	-
6103	Overtime	14	44	-	34	-
6104	Special Pay	-	-	-	2,649	-
6205	Retirement	1,101	1,214	-	24	-
6210	Medicare	99	103	-	64	-
622X	Flex Credit Benefit	559	613	-	27	-
6244	LT Disability Insurance	25	25	-	1	-
6245	Life Insurance	19	20	-	1	-
6280	Auto Allowance	153	153	-	6	-
6290	Phone Allowance	30	6	-	-	-
TOTAL		9,499	9,918	-	4,570	-
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6530	Professional Services	93,625	87,684	92,600	92,600	96,000
TOTAL		93,625	87,684	92,600	92,600	96,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	400	300	-	-	-
6920	Workers' Comp Charges	300	200	-	-	-
TOTAL		700	500	-	-	-
ACTIVITY TOTALS		103,824	98,101	92,600	97,170	96,000

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Deputy City Manager	0.05	7,500	-	-	-	-
	Overtime		-		-		-
	Total Salaries		7,500		-		-
	Total Benefits		2,100		-		-
	<b>Total</b>	<b>0.05</b>	<b>9,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Impounded animals	61	N/A	N/A	N/A
Claimed animals	15	N/A	N/A	N/A
Adopted animals	6	N/A	N/A	N/A
Euthanized animals	26	N/A	N/A	N/A
Licenses sold	509	N/A	N/A	N/A

<b>NOTES:</b>	
6530: Appropriation for animal control services though the County of San Diego	FY 16/17
Removal of dead animals	92,500
SNAPS	2,000
	<u>1,500</u>
	<u><u>96,000</u></u>
Some of the costs for this budget unit are offset by revenue received by the County of San Diego for animal licenses.	
	



# Codes and Parking Enforcement

## **Mission Statement:**

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

## **Structure & Services**

Under the direction of the 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 to the City's municipal code, parking laws, stormwater 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 inspections
- Respond and investigate complaints
- Assist with monitoring of school traffic and speed surveys
- Provide for security and road closures for the Fourth of July

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

## **Goals:**

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

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
CODE & PARKING ENFORCEMENT		6140			001-6000-6140	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	88,038	88,431	103,500	106,473	118,100
6102	Part Time & Temporary Salaries	33,747	26,874	-	-	-
6103	Overtime	178	175	2,100	1,307	2,200
6205	Retirement	24,331	17,129	8,500	8,523	9,600
6210	Medicare	1,786	1,631	1,500	1,723	1,700
622X	Flex Credit Benefit	19,572	14,663	21,900	19,856	24,200
6244	LT Disability Insurance	650	495	500	599	600
6245	Life Insurance	306	254	300	280	400
6280	Auto Allowance	612	612	-	24	-
6290	Phone Allowance	120	23	-	-	-
TOTAL		169,340	150,286	138,300	138,785	156,800
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6320	Training	-	-	-	1,000	1,000
6330	Membership and Dues	75	75	200	200	200
6340	Clothing and Personal Expenses	497	315	800	800	800
6416	Office Supplies	422	368	800	800	800
6417	Postage	-	-	100	100	100
6418	Books, Subscriptions & Printing	1,874	1,503	1,300	1,300	1,300
6419	Minor Equipment	-	-	200	200	200
6420	Departmental Special Supplies	-	140	100	100	100
6427	Vehicle Operating Supplies	2,720	1,796	3,600	3,600	3,600
6428	Vehicle Maintenance	1,200	807	1,200	1,200	1,200
6523	Communications	814	641	1,000	1,000	1,000
6530	Professional Services	13,973	10,863	18,300	18,300	16,700
6531	Maint. & Operation of Equipment	-	-	600	600	600
6570	Other Charges	24,047	24,481	27,400	27,400	39,000
TOTAL		45,622	40,989	55,600	56,600	66,600
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	6,400	4,900	1,800	1,800	3,200
6920	Workers' Comp Charges	6,600	3,600	2,700	2,700	3,800
6930	Asset Replacement Charges	6,800	6,800	6,800	6,800	6,800
TOTAL		19,800	15,300	11,300	11,300	13,800
ACTIVITY TOTALS		234,762	206,575	205,200	206,685	237,200

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

DEPARTMENT	DEPT. NO.	BUDGET UNIT
<b>CODE &amp; PARKING ENFORCEMENT</b>	<b>6140</b>	<b>001-6000-6140</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Deputy City Manager	0.20	30,200	-	-	-	-
MIS106	Sr. Code Compliance Officer	0.80	51,500	0.80	51,600	0.80	56,000
MIS64	Administrative Asst III	-	-	-	-	-	-
PTS67	Temp. Code Compl. Asst.	0.75	39,000	-	-	-	-
MIS94	Code Compliance Officer	-	-	1.00	51,900	1.00	62,100
	Overtime		2,100		2,100		2,200
	Total Salaries		122,800		105,600		120,300
	Total Benefits		41,200		32,700		36,500
	<b>Total</b>	<b>1.75</b>	<b>164,000</b>	<b>1.80</b>	<b>138,300</b>	<b>1.80</b>	<b>156,800</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Cases opened	1,112	N/A	N/A	N/A
Cases closed	1,109	N/A	N/A	N/A
Inspections:				
Building	213	N/A	N/A	N/A
Zoning	28	N/A	N/A	N/A
Signs	433	N/A	N/A	N/A
Stormwater	48	N/A	N/A	N/A
Vacation rental	332	N/A	N/A	N/A
Miscellaneous	1295	N/A	N/A	N/A
Permits issued	237	N/A	N/A	N/A



**NOTES:**

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



# Emergency Preparedness

## **Structure & Services**

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

Ongoing responsibilities include:

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

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

## **Goals:**

- Train 15 new CERT members
- Participate in regional training exercises
- Assist City employees receive ICS/NIMS training
- Explore opportunities to improve the infrastructure of the EOC
- Develop or update Evacuation and Continuity of Operations Plans
- Update City's Hazard Mitigation Plan

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>EMERGENCY PREPAREDNESS</b>		<b>6150</b>			<b>001-6000-6150</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6523	Communications	2,344	2,042	2,500	2,500	2,500
6531	Maint. & Operation of Equipment	200	-	300	300	300
6532	Contribution to Other Agencies	21,726	21,751	22,000	23,000	22,000
6570	Other Charges	1,673	5,532	3,700	3,700	3,700
	TOTAL	25,943	29,325	28,500	29,500	28,500
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
6640	Equipment	-	-	-	-	-
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	25,943	29,325	28,500	29,500	28,500

**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	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

**NOTES:**

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





# Marine Safety Department

## **Mission Statement:**

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

## **Structure & Services**

The City of Solana Beach Marine Safety Department is responsible for water and beach safety for the public use of the city's 1.7 miles of coastline. The Marine Safety Department operates with four full-time employees, complimented with 35 seasonal employees. The department primarily responds to waterborne emergencies in the City of Solana Beach 24 hours a day, 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 emergency medical assists.

Ongoing responsibilities include:

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

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

## **Goals:**

- Conduct a minimum of 500 hours training including CE's for EMT's.
- Continued participation in SDR ALERT (San Diego Regional Aquatic Lifesaving Emergency Response Taskforce) developing and maintaining relationships with neighboring organizations involved in aquatic rescue...developing procedures and protocols for incidents.
- Oversee and administer the City's Junior Lifeguard Program
- Repair an aging PA System at Fletcher Cove
- Continue to monitor and enforce the city's new policy/code for allowing dogs on the beach
- Outfit and place in service a SCUBA/Cliff Rescue Response trailer
- Participate in the planning and development of the restoration of the city's historic Marine Safety Headquarters building
- Participate in the planning and development of the sand replenishment projects (Army Corp, CAL Trans, and San Elijo dredge)

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>MARINE SAFETY</b>		<b>6170</b>			<b>001-6000-6170</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	220,189	241,746	274,400	272,885	281,300
6102	Part Time & Temporary Salaries	216,448	224,622	221,700	238,460	233,200
6103	Overtime	1,340	1,653	1,000	1,401	1,000
6104	Special Pay	12,915	13,842	15,500	15,250	15,800
6205	Retirement	66,129	72,822	49,800	53,145	54,600
6207	Retirement-UAL	-	-	25,800	21,336	25,600
6210	Medicare	6,328	6,797	7,400	7,730	7,700
6211	Social Security	10,994	12,003	12,300	13,549	13,000
622X	Flex Credit Benefit	35,715	40,700	53,600	51,781	56,400
6244	LT Disability Insurance	1,290	1,308	1,500	1,632	1,600
6245	Life Insurance	580	616	1,000	765	1,000
6285	Uniform Allowance	1,500	-	2,000	3,100	2,000
6290	Phone Allowance	600	115	-	-	-
TOTAL		574,028	616,225	666,000	681,034	693,200
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences & Meetings	246	89	200	400	400
6320	Training	1,299	1,944	1,500	1,500	1,500
6330	Membership and Dues	354	-	-	300	300
6340	Clothing and Personal Expenses	1,161	2,306	2,500	4,000	2,500
6416	Office Supplies	961	835	800	800	800
6418	Books, Subscriptions & Printing	654	792	1,000	1,000	1,000
6419	Minor Equipment	1,843	1,929	4,000	2,500	7,100
6420	Departmental Special Supplies	3,647	4,473	2,400	6,000	4,000
6421	Small Tools	-	-	100	100	100
6427	Vehicle Operating Supplies	7,911	6,663	6,000	6,000	6,000
6428	Vehicle Maintenance	1,294	1,389	1,500	3,700	1,700
6523	Communications	2,534	2,285	2,000	2,000	2,400
6525	Rents and Leases	1,743	2,020	1,900	2,400	2,000
6526	Maint. of Buildings & Grounds	148	378	1,000	1,000	1,000
6529	Mileage	-	49	-	200	300
6530	Professional Services	17,466	445	600	800	800
6531	Maint. & Operation of Equipment	3,012	607	1,300	2,000	1,800
6570	Other Charges	-	52	-	-	-
TOTAL		44,273	26,255	26,800	34,700	33,700
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	1,490	-	-	-
6910	Claims Liability Charges	22,100	16,600	8,700	8,700	14,000
6920	Workers' Comp Charges	69,600	35,500	39,200	39,200	53,900
6930	Asset Replacement Charges	43,000	43,000	43,000	43,000	43,000
6940	PERS Side Fund Charges	24,102	28,107	29,000	27,222	30,000
TOTAL		158,802	124,697	119,900	118,122	140,900
ACTIVITY TOTALS		777,103	767,177	812,700	833,856	867,800

**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	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M3	Marine Safety Captain	1.00	88,300	0.90	83,800	0.90	85,900
MS119	Marine Safety Lieutenant	1.00	72,900	1.00	77,700	1.00	79,700
MS99	Marine Safety Sergeant	1.00	59,700	1.60	102,000	1.60	104,500
PTS	Sr. Lifeguard + EMT (P/T)	1.65	70,700	2.71	120,700	2.71	127,900
PTS	Lifeguard (P/T)	3.21	105,700	3.08	101,000	3.08	105,300
MIS86	Administrative Asst III	-	-	0.20	10,900	0.20	11,200
MIS64	Administrative Asst II	0.20	8,500	-	-	-	-
	Overtime		1,000		1,000		1,000
	Holiday Pay		12,900		15,500		15,800
	Total Salaries		419,700		512,600		531,300
	Total Benefits		120,700		153,400		161,900
	<b>Total</b>	<b>8.06</b>	<b>540,400</b>	<b>9.49</b>	<b>666,000</b>	<b>9.49</b>	<b>693,200</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Rescues	213	395	400	400
Medical aids	817	463	600	600
Animals	4466	8235	4500	4500
Public education	1125	1155	1200	1200
Mutual Aids	12	6	25	25



**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

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>SHORELINE MANAGEMENT</b>		<b>6190</b>			<b>001-6000-6190</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6330	Membership and Dues	1,000	1,000	1,100	1,100	1,100
6530	Professional Services	31,000	48	-	-	-
	TOTAL	32,000	1,048	1,100	1,100	1,100
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	32,000	1,048	1,100	1,100	1,100

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>SHORELINE MANAGEMENT</b>	<b>6190</b>	<b>001-6000-6190</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	<b>Total</b>						

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Bluff failures:				
Major	1	N/A	N/A	N/A
Minor	6	N/A	N/A	N/A
Beach closures	0	N/A	N/A	N/A

<b>NOTES:</b>		
6330: California Coastal Coalition		FY 16/17
IMPAC Government Membership		1,000
		100
		<u>1,100</u>



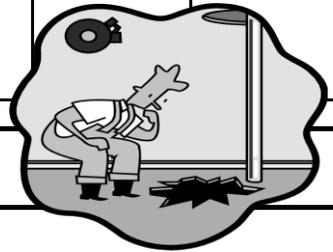
**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>FIRE MITIGATION FEES</b>		<b>6120</b>			<b>214-6000-6120</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
6340	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
	Clothing	16,283	8,598	-	3,751	5,000
	TOTAL	16,283	8,598	-	3,751	5,000
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
ACTIVITY TOTALS	16,283	8,598	-	3,751	5,000	

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>FIRE MITIGATION FEES</b>	<b>6120</b>	<b>214-6000-6120</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	<b>Total</b>						



**NOTES:**

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

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>COPS</b>		<b>6110</b>			<b>219-6000-6110</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
6530	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
	Professional Services	100,000	101,000	100,000	100,000	100,000
	TOTAL	100,000	101,000	100,000	100,000	100,000
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
ACTIVITY TOTALS	100,000	101,000	100,000	100,000	100,000	

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							
	<b>Total</b>						



**NOTES:**

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

6530: Professional Services/Law Enforcement



# Junior Lifeguard Program

## **Mission Statement:**

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

## **Structure & Services**

The City of Solana Beach Junior Lifeguard Program operates as a branch of the Marine Safety Department and is located approximately 100 yards north of the Seascape Public Access. The Junior Lifeguard Program is in session for 10 weeks during the summer, and has over 1000 participants that range in ages 7-16, representing about 700 local families. The program employs 45 seasonal staff members.

The Junior Lifeguard Program's budget and service indicators are located on pages C-74 and C-75.

## **Goals:**

- To maintain an enrollment of 900 participants.
- To maintain an affordable high quality youth program, which is self-sustaining.
- To play a significant role in educating the local youth to coastal safety hazards like bluffs and rip currents and the marine environment.
- To be a significant source of future lifeguard candidates for the Marine Safety Department.

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>JUNIOR LIFEGUARDS</b>		<b>6180</b>			<b>255-6000-6180</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	-	-	34,800	34,071	35,700
6102	Part Time & Temporary Salaries	119,526	127,283	114,100	126,379	114,100
6103	Overtime	-	124	-	106	-
6104	Special Pay	-	-	2,000	1,989	2,100
6205	Retirement	8,561	8,386	7,900	9,562	8,600
6210	Medicare	1,688	1,808	2,200	2,367	2,200
6211	Social Security	5,286	6,015	6,200	6,600	6,200
622X	Flex Credit Benefit	-	-	10,000	9,918	10,500
6244	LT Disability Insurance	-	65	300	232	300
6245	Life Insurance	-	34	200	113	200
6285	Uniform Allowance	-	-	-	400	-
TOTAL		135,061	143,715	177,700	191,737	179,900
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6310	Insurance and Surety Bonds	11,155	18,685	11,000	19,000	11,000
6315	Travel, Conferences, & Meetings	23,153	22,226	25,300	25,300	25,300
6320	Training	458	324	500	500	500
6340	Clothing and Personal Expenses	31,791	40,060	28,500	42,000	28,500
6416	Office Supplies	515	405	700	700	700
6417	Postage	-	59	200	200	200
6419	Minor Equipment	4,345	10,453	7,000	7,000	7,000
6420	Departmental Special Supplies	6,122	3,514	3,600	3,600	3,600
6427	Vehicle Operating Supplies	125	-	200	200	200
6428	Vehicle Maintenance	-	978	500	1,000	500
6519	Bank Charges	10,452	11,567	-	12,000	-
6521	Camp Discounts	1,769	8,922	-	9,000	-
6522	Advertising	150	-	-	-	-
6525	Rents and Leases	2,241	2,536	2,000	2,600	2,000
6530	Professional Services	2,248	-	2,300	300	2,300
6531	Maint. & Operation of Equipment	-	-	200	200	200
6534	Camp Scholarships	-	9,938	-	10,000	-
6580	Administrative Charges	7,941	6,600	6,600	6,600	6,600
TOTAL		102,465	136,267	88,600	140,200	88,600
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	3,953	5,000	5,000	5,000
6910	Claims Liability Charges	5,500	4,200	2,600	4,200	4,000
6920	Workers' Comp Charges	4,700	2,700	3,800	2,700	4,700
6940	PERS Side Fund Charges	3,120	-	-	-	-
TOTAL		13,320	10,853	11,400	11,900	13,700
ACTIVITY TOTALS		250,846	290,834	277,700	343,837	282,200

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>JUNIOR LIFEGUARDS</b>	<b>6180</b>	<b>255-6000-6180</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M3	Marine Safety Captain	-	-	0.10	9,300	0.10	9,600
MS99	Marine Safety Sergeant	-	-	0.40	25,500	0.40	26,200
PTS	Program Director	0.48	22,600	0.28	13,500	0.28	13,500
PTS	Assistant Prog Dir	0.19	7,500	0.19	7,700	0.19	7,700
PTS	Senior Instructors	1.14	39,200	1.14	40,400	1.14	40,400
PTS	Regular Instructors	-	-	-	-	-	-
PTS	Program Assistants	1.92	36,200	1.92	52,500	1.92	52,500
	Overtime				-		-
	Holiday Pay				2,000		2,000
	Total Salaries		105,500		150,900		151,900
	Total Benefits		18,300		26,800		28,000
	<b>Total Salaries</b>	<b>3.73</b>	<b>123,800</b>	<b>4.03</b>	<b>177,700</b>	<b>4.03</b>	<b>179,900</b>

<b>SERVICE INDICATOR</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Program participants	973	1036	1040	1040



**NOTES:**

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



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2016-2017
	General Fund				2,178,200
PUBLIC WORKS	Sanitation				4,839,800
					7,018,000
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	10.76	10.61	10.50	10.50	10.60
SALARIES & FRINGE BENEFITS	1,068,313	1,059,973	1,070,100	1,135,134	1,229,300
MATERIAL, SUPPLIES & SERVICES	2,761,354	3,014,109	3,539,300	3,500,893	3,462,200
CAPITAL, DEBT SVC & CHARGES	2,247,900	2,282,219	2,277,700	2,260,653	2,326,500
TOTAL BUDGET	6,077,567	6,356,300	6,887,100	6,896,680	7,018,000

**Mission Statement:**

Enhancing safety, environment and quality of life by constructing and maintaining public infrastructure through strategic planning and community involvement and 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 and construction, environmental services, traffic engineering 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-82 and C-83.

Coordination for all storm water related tasks associated with the Regional Water Quality Control Board permit and maintenance of flood control and drainage is the responsibility of **Environmental Services** and its budget and service indicators are located on pages C-84 and C-85.

## PUBLIC WORKS (continued)

**Street Maintenance** is responsible for routine street and right-of-way maintenance which includes managing small street patching contracts. Its budget and service indicators are located on pages C-86 and C-87.

The **Traffic Safety** budget unit is responsible for maintaining the City's traffic control devices, including red light cameras, signals, signs and markings. Signal maintenance is provided by a private company and traffic engineering is provided by a consultant. The traffic safety budget and service indicators are located on pages C-88 and C-89.

The **Street Sweeping** budget unit ensures that all City streets and municipal parking lots are routinely cleaned and its budget and service indicators are located on pages C-90 and C-91.

The maintenance of the City's parks and public facilities are serviced by the **Park Maintenance** and **Public Facilities Maintenance** budgets units of the Public Works Maintenance Division. The maintenance of Fletcher Cove, La Colonia and pocket parks, beach accesses, and the Coastal Rail Trail are the responsibility of Park Maintenance. 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. Their respective budgets are located on pages C-92 through C-95.

The **Sanitation** department provides administration, capital improvements, maintenance and inspection of the City's sanitation system. Maintenance of sewer lines is provided under contract with a private sanitary sewer company. The San Elijo Treatment Plant, as well as City owned pump stations, are administered and maintained by the San Elijo Joint Powers Authority (SEJPA). A copy of the SEJPA's complete budget can be obtained from the SEJPA located at 2695 Manchester Ave., Cardiff by the Sea, CA 92007. The Sanitation department's operating budget is located on pages C-96 and C-97 of the budget and sanitation capital improvement projects can be found in Section D of the budget.

The Public Works Maintenance Division is also responsible for maintenance of the City's special districts. Information about the districts' structure and services, budgets, and service indicators are located beginning at page C-109 of the budget. Additionally, the Public Works Division is responsible for fleet maintenance, which includes smog checks and routine maintenance and repair of Marine Safety, Public Works and Engineering vehicles.

### Goals:

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

- A. Provide design and construction services for Capital Improvement Projects. These services include preparing RFPs, preparing and reviewing plans, writing specifications, obtaining construction bids, 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 Del Mar Shores Beach Access Stairway, Solana Beach and San Elijo Hills Pump Station Upgrades, Highway 101 Pedestrian Enhancement Project and various major storm drain and sewer repair/replacements projects.
- B. Prepare Engineering comments on private project plans and perform Grading Plan review and permitting.
- C. Issue permits in compliance with SBMC and Best Management Practice Standards including permits for: Encroachment, Sanitation, Engineering and Transportation (Haul Permits).

## PUBLIC WORKS (continued)

### **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, construction BMPs in compliance with standards and with Green Building Incentive Program Construction Standards.
- C. Perform Commercial and Industrial inspections for all sites in city.
- D. Reduce City's environmental footprint; reduce waste, encourage 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 Useable Manner**

- A. Maintain landscaping, buildings, play equipment, fields, and beach access points.
- B. Provide routine security patrols during evenings at La Colonia Park. Includes unlocking and locking restrooms at La Colonia Park and Fletcher Cove Park.
- C. Remove graffiti from public property within 3 days.

### **5. Maintain and Improve Street Lighting**

- A. Conduct quarterly inspection of lighting systems and respond to citizen concern about street and Coastal Rail Trail lighting and expedite schedule repairs.
- B. Continue construction projects identified in Streetlight Masterplan update.

### **6. Maintain and Continue the Assessment of Sanitation Systems to prevent sewer backup**

- A. Work with contractor to clean 100% and video 20% of sewer lines annually and track service in Beach software.
- B. Analyze reports and video, identify problem areas, determine plan to address permanent repairs.

PUBLIC WORKS (continued)

- 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**  
FISCAL YEAR 2016-2017 BUDGET

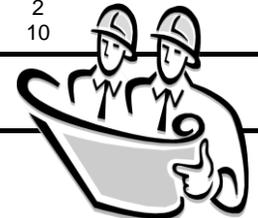
DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>ENGINEERING</b>		<b>6510</b>			<b>001-6500-6510</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	218,855	223,545	179,100	227,682	252,600
6103	Overtime	-	468	1,000	675	1,000
6205	Retirement	30,183	32,663	15,400	21,089	22,000
6210	Medicare	2,873	3,006	2,600	3,058	3,700
622X	Flex Credit Benefit	32,497	38,791	26,300	34,309	36,700
6244	LT Disability Insurance	1,011	1,102	900	1,198	1,300
6245	Life Insurance	579	601	600	616	800
6280	Auto Allowance	1,224	1,224	1,100	1,164	1,200
6290	Phone Allowance	540	104	-	-	-
TOTAL		287,762	301,505	227,000	289,791	319,300
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	253	250	1,800	1,500	1,800
6320	Training	395	-	1,000	1000	1,000
6330	Membership and Dues	696	525	1,000	700	1,000
6417	Postage	73	-	100	100	100
6418	Books, Subscriptions & Printing	359	957	300	300	300
6419	Minor Equipment	-	140	-	500	-
6420	Departmental Special Supplies	2,145	1,551	1,500	1500	1,500
6427	Vehicle Operating Supplies	1,915	1,588	2,400	2000	2,400
6428	Vehicle Maintenance	447	141	1,000	1000	1,000
6522	Advertising	186	639	100	100	100
6523	Communications	60	83	200	200	200
6530	Professional Services	2,001	20,795	21,400	11,300	21,400
6531	Maint. & Operation of Equipment	-	-	100	-	100
TOTAL		8,530	26,669	30,900	20,200	30,900
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	10,500	7,300	3,000	3,000	6,700
6920	Workers' Comp Charges	9,100	4,800	4,500	4,500	7,800
TOTAL		19,600	12,100	7,500	7,500	14,500
ACTIVITY TOTALS		315,892	340,274	265,400	317,491	364,700

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.35	50,700	0.35	53,500	0.40	62,700
M4	Principal Civil Engineer	0.25	25,900	0.25	27,300	0.55	61,600
M1	Management Analyst	-	-	-	-	-	-
MIS131	Associate Civil Engineer	0.40	33,100	0.25	21,400	0.50	44,900
MIS117	Assistant Civil Engineer	0.15	10,800	0.15	11,100	0.15	11,700
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS103	Senior Engineering Technician	0.65	40,800	0.65	42,000	0.65	44,200
MIS86	Administrative Asst III	0.48	23,000	0.48	23,800	0.48	27,500
	Overtime		1,000		1,000		1,000
	Total Salaries		185,300		180,100		253,600
	Total Benefits		55,700		46,900		65,700
	<b>Total</b>	<b>2.28</b>	<b>241,000</b>	<b>2.13</b>	<b>227,000</b>	<b>2.73</b>	<b>319,300</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Encroachment permits issued	91	99	98	98
Marine safety permits issued	0	4	2	3
Grading permits issued	9	10	20	20
Transportation permits issued	9	9	12	12
Capital Project Management:				
Less than \$200,000	4	1	3	4
Greater than \$200,000	4	2	5	3
Street overlays/slurries (square feet)	1,015,000	490,000	953,000	750,000
Improvement & lot adjustment permits	1	2	2	2
Sanitation permits issued	6	10	10	10



**NOTES:**

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

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>ENVIRONMENTAL SERVICES</b>		<b>6520</b>			<b>001-6500-6520</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	75,525	74,325	83,300	86,524	85,200
6103	Overtime	340	521	700	1,334	700
6104	Special Pay	788	732	900	809	900
6105	Temporary Non-Payroll	326	1,434	-	-	-
6205	Retirement	9,648	9,932	6,900	7,470	7,000
6210	Medicare	1,126	1,115	1,200	1,284	1,300
622X	Flex Credit Benefit	12,152	12,372	13,600	14,339	14,100
6244	LT Disability Insurance	387	403	400	509	500
6245	Life Insurance	193	195	300	247	300
6280	Auto Allowance	-	-	-	96	300
6290	Phone Allowance	210	40	-	-	-
TOTAL		100,695	101,071	107,300	112,612	110,300
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	18	-	500	750	500
6320	Training	-	-	-	-	2,000
6330	Membership and Dues	342	460	1,300	500	1,300
6340	Clothing and Personal Expenses	630	492	700	2,300	700
6418	Books, Subscriptions & Printing	65	116	200	200	200
6419	Minor Equipment	-	-	200	1,600	200
6420	Departmental Special Supplies	11,423	7,468	12,300	10,000	10,300
6427	Vehicle Operating Supplies	5,208	4,438	6,700	4,700	6,700
6428	Vehicle Maintenance	498	1,458	1,500	1,500	1,500
6523	Communications	60	83	100	100	100
6525	Rents and Leases	647	-	300	-	300
6527	Utilities - Water	2,761	2,667	3,500	3,500	3,500
6529	Mileage	84	70	100	100	100
6530	Professional Services	109,611	107,200	164,700	164,700	164,700
TOTAL		131,347	124,452	192,100	189,950	192,100
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	4,100	3,100	1,400	1,400	2,300
6920	Workers' Comp Charges	3,600	2,000	2,100	2,100	2,700
TOTAL		7,700	5,100	3,500	3,500	5,000
ACTIVITY TOTALS		239,742	230,623	302,900	306,062	307,400

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	-	-	-	-	0.10	13,000
M5	Sr. Management Analyst	0.15	11,700	0.15	14,500	-	-
M4	Principal Civil Engineer	0.10	10,400	0.10	10,900	0.10	11,100
M4	Public Works Operations Mgr	0.10	8,400	0.10	9,300	0.10	9,600
MIS117	Assistant Civil Engineer	0.30	21,600	0.30	22,300	0.30	23,500
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS89	Lead Maintenance Worker (2 positions)	0.15	4,800	0.15	8,500	0.15	8,900
MIS75	Maint. Worker II (2 positions)	0.10	8,200	0.10	4,900	0.10	5,100
MIS57	Temp. Maint. Worker I	-	-	-	-	-	-
MIS106	Sr. Code Compliance Officer	0.20	12,900	0.20	12,900	0.20	14,000
	Overtime		700		700		700
	Stand by Pay (Overtime Rate)		800		900		900
	Total Salaries		79,500		84,900		86,800
	Total Benefits		23,900		22,400		23,500
	<b>Total</b>	<b>1.10</b>	<b>103,400</b>	<b>1.10</b>	<b>107,300</b>	<b>1.05</b>	<b>110,300</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Trash pick-up per year	245	245	245	245
Low flow diverter inspections	245	245	245	245
Diverter repairs & maintenance	6	4	2	2
Spill responses from auto accidents	0	2	2	2
Litter removal from public rights of way	52	52	52	52
Dog waste bag replacements bag replacements	90,000	90,000	90,000	90,000
# of times dispensers refilled	52	52	52	52
Catch basins cleaned	75	75	75	75
Stevens Creek & outfall inspections	12	12	12	12

**NOTES:**

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

6530:

	FY 16/17
Permit fees paid to County of S.D. & RWQCB	20,000
Watershed URMP shared costs	7,000
Storm drain cleaning	21,200
Stevens Creek cleaning	2,700
Household Hazardous Waste programs	13,700
TMDL and JURMP updates	51,374
JPA Sediment Drying Pad	6,100
U.S. Mayors Conference implementation	2,626
Stormwater requirements	10,000
Wet/Dry Field Monitoring	30,000
	<u>164,700</u>



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>STREET MAINTENANCE</b>		<b>6530</b>			<b>001-6500-6530</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	166,294	144,641	184,800	180,106	194,200
6102	Part Time & Temporary Salaries	8,139	6,247	-	-	-
6103	Overtime	2,651	3,115	6,100	8,089	6,100
6104	Special Pay	6,543	7,022	7,900	7,513	8,300
6105	Temporary Non-Payroll	3,582	16,405	-	-	-
6205	Retirement	22,276	18,069	14,900	15,052	15,600
6210	Medicare	2,600	2,354	2,900	2,850	3,000
6211	Social Security	594	405	-	-	-
622X	Flex Credit Benefit	29,813	29,132	36,200	33,755	39,600
6244	LT Disability Insurance	545	803	1,000	991	1,000
6245	Life Insurance	422	405	600	489	700
6280	Auto Allowance	612	612	600	599	600
6290	Phone Allowance	240	46	-	-	-
TOTAL		244,311	229,256	255,000	249,444	269,100
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel-Meetings	552	-	-	-	-
6320	Training	-	200	1,000	850	1,000
6330	Membership and Dues	200	200	200	140	200
6340	Clothing and Personal Expenses	1,027	1,041	1,000	1,000	1,000
6419	Minor Equipment	212	432	-	75	-
6420	Departmental Special Supplies	8,061	4,217	8,000	6,000	8,000
6427	Vehicle Operating Supplies	4,800	4,135	6,000	5,000	6,000
6428	Vehicle Maintenance	1,970	2,651	1,500	1,500	1,500
6523	Communications	120	166	300	300	300
6524	Utilities - Electric	2,088	9,303	29,000	25,000	29,000
6525	Rents and Leases	217	(43)	800	1,600	800
6526	Maint. of Buildings & Grounds	-	-	-	-	12,500
6529	Mileage	111	148	300	3,000	300
6530	Professional Services	11,774	13,408	68,600	57,000	68,600
6570	Other Charges	-	-	-	-	5,000
TOTAL		31,132	35,857	116,700	101,465	134,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6640	Equipment	-	2,345	-	-	-
6910	Claims Liability Charges	73,200	71,000	39,000	39,000	61,800
6920	Workers' Comp Charges	16,800	20,800	21,000	21,000	33,500
6930	Asset Replacement Charges	17,300	17,300	17,300	17,300	17,300
TOTAL		107,300	111,445	77,300	77,300	112,600
ACTIVITY TOTALS		382,743	376,559	449,000	428,209	515,900

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Director of PW / City Engineer	0.20	29,000	0.20	30,600	0.20	31,300
M4	Public Works Operations Mgr	0.20	16,900	0.20	18,700	0.20	19,200
MIS117	Assistant Civil Engineer	0.10	7,200	0.10	7,400	0.10	7,800
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS89	Lead Maintenance Worker (2)	1.10	60,000	1.10	61,900	1.10	65,000
MIS86	Administrative Asst III	0.25	12,000	0.25	12,400	0.25	14,300
MIS75	Maintenance Worker II (2)	1.10	52,200	1.10	53,800	1.10	56,600
MIS57	Temp Maint Worker I	-	-	-	-	-	-
N/A	Overtime		6,000		6,100		6,100
	Stand by Pay (Overtime Rate)		7,600		7,900		8,300
	<b>Total Salaries</b>		<b>190,900</b>		<b>198,800</b>		<b>208,600</b>
	<b>Total Benefits</b>		<b>58,700</b>		<b>56,200</b>		<b>60,500</b>
	<b>Total</b>	<b>2.95</b>	<b>249,600</b>	<b>2.95</b>	<b>255,000</b>	<b>2.95</b>	<b>269,100</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Asphalt repairs	3,000	3,000	1,000	1,000
Street name & regulatory sign replacement	200	300	100	100
Curb painting (lineal feet)	15,000	15,000	15,000	15,000
Street striping (lineal feet)	200	300	300	300
Graffiti removal	52	40	40	40
Inspect landscape medians	12	12	16	16
Clean under I-5 bridge	5	5	5	5
Public contact regarding street issues	75	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 City trucks
- 6523: Cellular phone and radio usage
- 6525: Rental of miscellaneous equipment and tools for street repair; pager charges

	FY 16/17
6530: Pavement repairs, potholes, street markings	14,000
Power Washing-Graffiti removal	4,000
Emergencies	2,000
North County Dispatch/After hour call back	600
Tree trimming/arborist	10,000
Lithocrete Concrete Sealing (every three years)	33,000
Highway 101 Sidewalk Cleaning	5,000
	<u>68,600</u>



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>TRAFFIC SAFETY</b>		<b>6540</b>			<b>001-6500-6540</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6420	Departmental Special Supplies	13,693	12,232	12,000	12,000	12,000
6523	Communications	526	642	700	700	700
6524	Utilities - Electric	-	-	28,000	24,000	28,000
6525	Rents and Leases	186	-	1,000	-	1,000
6529	Mileage	70	74	100	100	100
6530	Professional Services	101,787	109,889	137,900	136,000	138,600
6531	Maint. & Operation of Equipment	-	-	500	-	500
	TOTAL	116,262	122,837	180,200	172,800	180,900
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	116,262	122,837	180,200	172,800	180,900

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							



SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
<b>SERVICE II</b> Preventative maintenance of traffic signals	12	12	14	14
Traffic signal repairs	60	50	50	50
Safety signs installed	60	50	50	50
Sight distance issues	0	1	1	1
Other repairs relating to landscaping, temporary signage	25	30	30	30

NOTES:	FY 16/17
6418: Printing specifications and plans	
6420: Striping paint, posts, street name signs, regulatory signs, and street marking templates	
Portion of cost of pressure washer, traffic control signs and barricades	
6524: Miscellaneous utilities and electricity for traffic signals	
6530: Red Flex - third party red light camera administration	89,000
RBF traffic engineering consulting	20,000
Signal repairs	25,350
SB School District Dell Street Crossing Guard	4,000
After Hour Dispatch	300
	<u>138,650</u>
6531: Maintenance of striping machine, arrow board, trailer, spray gun, flashing lights, timer, signal cabinet and hardware	

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>STREET SWEEPING</b>		<b>6550</b>			<b>001-6500-6550</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6420	Department Special Supplies	81	-	-	-	-
6530	Professional Services	41,710	42,432	45,500	45,235	45,500
	TOTAL	41,791	42,432	45,500	45,235	45,500
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	41,791	42,432	45,500	45,235	45,500

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Miles of streets swept	40	40	40	40
Special event street sweepings	2	2	2	2
Maintain signage	12	12	12	12
Street sweeping inspections	12	12	12	12



**NOTES:**

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

6522: Miscellaneous advertising of street closures

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

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>PARK MAINTENANCE</b>		<b>6560</b>			<b>001-6500-6560</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	71,089	59,800	80,800	77,721	84,400
6103	Overtime	1,219	1,349	2,800	3,995	2,900
6104	Special Pay	2,990	2,718	3,700	3,629	3,900
6105	Temporary Non-Payroll	1,954	8,919	-	-	-
6205	Retirement	9,439	7,157	6,400	6,476	6,700
6210	Medicare	1,068	951	1,300	1,253	1,300
622X	Flex Credit Benefit	14,236	14,273	16,600	15,933	18,100
6244	LT Disability Insurance	242	366	400	457	400
6245	Life Insurance	182	170	300	217	300
6290	Phone Allowance	120	23	-	-	-
TOTAL		102,539	95,725	112,300	109,681	118,000
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6340	Clothing and Personal Expenses	630	492	700	700	700
6419	Minor Equipment	212	658	1,000	600	1,000
6420	Departmental Special Supplies	8,388	7,106	3,800	7,300	7,900
6427	Vehicle Operating Supplies	1,073	962	1,200	1,000	1,200
6428	Vehicle Maintenance	1,981	1,269	1,500	1,200	1,500
6523	Communications	120	166	200	200	200
6524	Utilities - Electric	32,714	25,942	-	-	-
6525	Rents and Leases	366	1,604	500	500	500
6526	Maint. of Buildings & Grounds	93,327	96,258	116,300	111,300	116,300
6527	Utilities - Water	40,479	35,982	45,000	40,000	45,000
6529	Mileage	310	156	300	300	300
6530	Professional Services	16,649	20,911	35,900	30,000	31,800
6531	Maint. & Operation of Equipment	62	-	2,500	2,500	2,500
TOTAL		196,311	191,507	208,900	195,600	208,900
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	4,200	3,300	1,500	1,500	2,400
6920	Workers' Comp Charges	3,600	2,100	2,200	2,200	2,800
TOTAL		7,800	5,400	3,700	3,700	5,200
ACTIVITY TOTALS		306,650	292,632	324,900	308,981	332,100

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M4	Public Works Operations Mgr	0.20	16,900	0.20	18,700	0.20	19,200
MIS117	Assistant Civil Engineer	0.10	7,200	0.10	7,400	0.10	7,800
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS89	Lead Maintenance Worker (2)	0.45	24,500	0.45	25,300	0.45	26,600
MIS75	Maintenance Worker II (2)	0.60	28,500	0.60	29,400	0.60	30,800
MIS57	Temp Maint Worker I	-	-	-	-	-	-
N/A	Overtime		2,800		2,800		2,900
	Stand by Pay (Overtime Rate)		3,600		3,700		3,900
	Total Salaries		83,500		87,300		91,200
	Total Benefits		25,800		25,000		26,800
	<b>Total Salaries</b>	<b>1.35</b>	<b>109,300</b>	<b>1.35</b>	<b>112,300</b>	<b>1.35</b>	<b>118,000</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Landscape inspections	52	52	52	52
Maintenance to Stevens House	10	12	15	15
Repairs & maintenance to park buildings	115	100	100	100
Playground inspections	52	52	52	52
Plumbing repairs to showers, drinking, fountains, etc.	12	15	15	15
Lighting repairs	24	30	30	30
Beach access and maintenance	52	52	52	52
Signage repairs and installations	40	50	50	50

**NOTES:**

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

	FY 16/17
6526: Landscape Maintenance	116,300
	<u>116,300</u>

6530: Tree trimming/on-call arborist	10,000
Back flow testing	8,000
Security	10,000
Alarm Monitoring	2,500
Graffiti removal	1,300
	<u>31,800</u>

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>PUBLIC FACILITIES MAINTENANCE</b>		<b>6570</b>			<b>001-6500-6570</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
TOTAL		-	-	-	-	-
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6419	Minor Equipment	1,753	1,058	-	-	-
6420	Departmental Special Supplies	13,842	13,723	7,500	11,300	11,500
6427	Vehicle Operating Supplies	1,724	1,483	6,500	3,000	6,500
6428	Vehicle Maintenance	1,434	234	-	-	-
6524	Utilities - Electric	42,931	81,120	110,000	112,000	110,000
6525	Rents/Leases	-	259	500	600	500
6526	Maint. of Buildings & Grounds	70,896	84,653	84,000	89,000	86,000
6527	Utilities - Water	2,357	2,234	3,000	3,300	3,000
6529	Mileage	116	171	200	300	200
6530	Professional Services	31,501	47,961	57,400	97,300	63,000
6531	Maint. & Operation of Equipment	715	64	1,000	1,000	1,000
6570	Other Charges	-	600	-	-	-
TOTAL		167,269	233,561	270,100	317,800	281,700
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6935	Facilities Replacement Charges	-	100,000	150,000	150,000	150,000
TOTAL		-	100,000	150,000	150,000	150,000
<b>ACTIVITY TOTALS</b>		167,269	333,561	420,100	467,800	431,700

**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	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Painting at City Hall (square feet)	1000	500	500	500
Plumbing repairs	12	10	10	10
Roof maintenance (times per year)	0	2	2	2
Lighting repairs	30	35	35	35
Sewer line cleaning at City Hall	10	12	12	12

**NOTES:**

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

	FY 16/17
6526: Plant replacement, irrigation repair, tree trimr	2,400
Janitorial services	45,000
Pest control	2,100
HVAC preventative maintenance	2,100
LS Maintenance Contract	13,500
Emergency Generator Maintance	9,500
Misc.Unspecified Repairs	11,400
	<u>86,000</u>



	FY 16/17
6530: Security Monitoring	1,500
City Hall Generator APCD Permit	700
Door Service and Repair	2,700
Micellanous Repairs	14,000
Public Works Drinking Water	1,000
Elevator Maintenance	2,000
City Hall Repairs	5,500
Tree Trimming	2,000
Partnership With Industry	33,600
	<u>63,000</u>

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SANITATION		7700			509-0000-7700	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	256,882	248,950	280,000	283,203	309,800
6102	Part Time & Temporary Salaries	-	9,793	-	-	-
6103	Overtime	896	1,567	1,200	2,761	1,200
6104	Special Pay	1,382	1,279	1,600	1,510	1,700
6105	Temporary Non-Payroll	651	2,868	-	-	-
6205	Retirement	35,112	28,701	22,700	24,496	26,000
6207	Retirement-UAL	-	-	17,800	17,776	21,200
6210	Medicare	3,424	3,551	4,100	3,948	4,500
6211	Social Security	-	607	-	-	-
622X	Flex Credit Benefit	31,369	32,160	37,000	34,626	41,900
6244	LT Disability Insurance	1,097	1,166	1,500	1,414	1,600
6245	Life Insurance	645	643	900	768	1,000
6255	Deferred Compensation	-	42	1,700	1,467	1,500
6280	Auto Allowance	918	968	-	1,637	2,200
6290	Phone Allowance	630	121	-	-	-
TOTAL		333,006	332,415	368,500	373,606	412,600
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	484	-	500	500	500
6320	Training	209	200	500	850	500
6330	Membership and Dues	400	-	1,000	200	1,000
6340	Clothing and Personal Expenses	652	375	500	500	500
6418	Books, Subscriptions & Printing	80	115	200	-	200
6419	Minor Equipment	-	-	-	650	-
6420	Departmental Special Supplies	202	707	1,000	200	1,000
6421	Small Tools	-	-	500	500	500
6427	Vehicle Operating Supplies	2,050	1,778	2,500	1,500	2,500
6428	Vehicle Maintenance	2,260	1,719	2,000	1,000	2,000
6522	Advertising	112	370	100	-	100
6523	Communications	251	223	300	300	300
6525	Rents and Leases	260	534	600	-	600
6526	Maintenance of Building	-	-	500	-	500
6527	Utilities - Water	5,701	3,032	10,000	4,000	10,000
6529	Mileage	106	-	200	200	200
6530	Professional Services	1,577,362	1,785,895	2,013,800	1,938,343	1,906,900
6540	Damage Claims	36,750	-	20,000	69,900	20,000
6560	Depreciation	352,633	352,645	350,000	350,000	350,000
6570	Other Charges	-	-	1,500	-	1,500
6580	Administrative Charges	89,200	89,200	89,200	89,200	89,200
TOTAL		2,068,712	2,236,793	2,494,900	2,457,843	2,388,000
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6630	Improve. Other than Buildings	476,192	451,903	504,800	507,761	457,700
6640	Equipment	-	-	20,000	-	20,000
6710	Principal - Debt Service	856,963	880,634	906,500	906,470	937,800
6720	Interest - Debt Service	510,648	483,260	464,500	464,522	435,600
67XX	Debt Service Cost	18,596	60,868	53,800	53,800	53,800
6910	Claims Liability Charges	215,100	148,400	62,100	62,100	106,700
6920	Workers' Comp Charges	12,100	6,700	7,100	7,100	9,600
6940	PERS Side Fund Charges	15,901	16,409	16,900	16,900	18,000
TOTAL		2,105,500	2,048,174	2,035,700	2,018,653	2,039,200
ACTIVITY TOTALS		4,507,218	4,617,383	4,899,100	4,850,102	4,839,800

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.11	21,300	0.15	29,700	0.15	29,700
M8	Assistant City Manager	-	-	-	-	0.15	19,500
M8	Director of PW / City Engineer	0.30	43,500	0.30	45,900	0.30	47,000
M8	Community Development Direc	-	-	-	-	-	-
M4	Principal Civil Engineer	0.20	20,700	0.20	21,900	0.20	22,400
M7	Finance Manager/Treasurer	0.25	30,200	0.25	32,700	0.25	33,600
M4	Public Works Operations Mgr	0.25	21,100	0.25	23,400	0.25	23,900
MIS117	Assistant Civil Engineer	0.25	18,000	0.25	18,600	0.25	19,500
MIS131	Associate Civil Engineer	0.50	41,400	0.50	42,700	0.50	44,900
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS103	Senior Engineering Technician	0.25	15,700	0.25	16,200	0.25	17,000
MIS86	Administrative Asst III	0.17	8,200	0.17	8,400	0.17	9,800
MIS89	Lead Maintenance Worker (2)	0.25	13,600	0.25	14,100	0.25	14,800
MIS75	Maint. Worker II (2)	0.20	9,500	0.20	9,800	0.20	10,200
PTS57	Temp. Maint. Worker I	-	-	-	-	-	-
M1	Senior Accountant	-	-	-	-	0.10	7,500
C106	Accountant	0.10	6,400	0.10	6,800	-	-
C99	Fiscal Specialist II	0.05	3,000	0.05	3,200	0.05	3,300
C87	Fiscal Specialist I	0.05	2,700	0.05	2,800	0.05	2,900
	San Elijo JPA Members		3,800		3,800		3,800
	Part-Time		-		-		-
	Overtime		1,300		1,200		1,200
	Stand by Pay (Overtime Rate)		1,600		1,600		1,700
	<b>Total Salaries</b>		<b>262,000</b>		<b>282,800</b>		<b>312,700</b>
	<b>Total Benefits</b>		<b>74,500</b>		<b>85,700</b>		<b>99,900</b>
	<b>Total</b>	<b>2.93</b>	<b>336,500</b>	<b>2.97</b>	<b>368,500</b>	<b>3.12</b>	<b>412,600</b>

SERVICE INDICATORS	2013/14	2014/15	2015/16	2016/17
	Actual	Actual	Projected	Proposed
Miles of collection system maintained	48	48	48	48
Sewer system & wet well inspections	24	24	24	24
Private sewer spills attended to	0	0	0	0
Public sewer spills or blockages	0	0	0	0

**NOTES:**

6310: Insurance premiums	
6522: Advertising for hookup program	
6524: Water expenses for Solana Hills pump station	
6525: Includes annual lease of right-of-way for Solana Beach pump station	<u>FY 16/17</u>
6530: <b>San Elijo JPA Capital Services:</b>	
Wastewater Treatment	995,932
Laboratory analysis	173,230
Outfall	29,013
Solana Beach pump stations	299,342
<i>Total San Elijo JPA Services</i>	<u>1,497,517</u>
<b>City Professional Services:</b>	
Sewer line maintenance	282,083
Bond administration	4,300
Legal Services	50,000
Audit Services	13,000
City of Encinitas conveyance	60,000
<i>Total City Services</i>	<u>409,383</u>
<b>Total Professional Services</b>	<u>1,906,900</u>
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.	





**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				2016-2017
	General Fund				303,000
COMMUNITY SERVICES/ RECREATION	Camp Programs				29,500
					332,500
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	3.54	3.41	3.43	3.43	3.33
SALARIES & FRINGE BENEFITS	191,460	213,457	224,900	230,292	250,700
MATERIAL, SUPPLIES & SERVICES	26,301	31,409	55,900	53,110	71,400
CAPITAL, DEBT SVC & CHARGES	14,200	10,100	7,700	7,700	10,400
TOTAL BUDGET	231,961	254,966	288,500	291,102	332,500

**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 on pages C-102 and C-103.

Community Services provides program management for the City Hall Gallery Art Exhibits, management of the Master Art Policy, and the Street Banner Program, coordination of the annual Arts Alive Event with local artists, 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:

## COMMUNITY SERVICES/RECREATION (continued)

rental processing of La Colonia field and Community Center and managing the Fletcher Cove Community Center for City programs, rentals and services; Coordination of 30 City-sponsored special events; development of joint use agreements with local school districts and other organizations for facility use and program resources; contract management with the Boys & Girls Club for the City's After School Enrichment Program; non-City-sponsored special event application administration; and Summer Youth Camps. Recreation Services also includes staff support to the City's Park & Recreation Commission. This department's budget and service indicators are located on pages C-104 and C-105.

### **Goals for 2016-2017:**

- 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 Renovation 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.
- Continue a high level of more inclusive and family oriented programs and services.
- Provide the necessary management to fully achieve the priorities identified by the Parks & Recreation Commission, the City Manager's Office, and City Council.
- Continue evaluating ways Improve safety and sense of security for park users.
- Continue to investigate potential resources to fund the La Colonia Park Renovation Plan.



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>COMMUNITY SERVICES</b>		<b>7100</b>			<b>001-7000-7100</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	15,467	16,990	19,400	21,195	19,500
6102	Part Time & Temporary Salaries	39,718	40,883	41,000	42,747	43,000
6103	Overtime	1,171	2,335	2,000	2,231	2,100
6205	Retirement	8,136	9,127	5,700	6,252	5,700
6210	Medicare	894	960	900	1,028	900
622X	Flex Credit Benefit	10,625	11,629	11,700	11,670	12,100
6244	LT Disability Insurance	335	340	300	380	300
6245	Life Insurance	141	152	200	176	200
6280	Auto Allowance	-	-	-	128	500
6290	Phone Allowance	120	23	-	-	-
TOTAL		76,607	82,440	81,200	85,807	84,300
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	-	-	200	200	200
6320	Training	-	-	100	100	100
6420	Departmental Special Supplies	142	1,887	900	900	900
6529	Mileage	297	-	400	400	400
6530	Professional Services	11,147	9,793	15,900	15,900	15,900
6538	Special Events	464	-	-	-	-
6570	Other Charges	778	1,240	1,500	1,500	1,500
6575	Public Arts Expenditures	771	2,140	6,200	6,200	6,200
TOTAL		13,599	15,060	25,200	25,200	25,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	3,000	2,300	1,100	1,100	1,700
6920	Workers' Comp Charges	2,600	1,500	1,600	1,600	2,000
6930	Asset Replacement Charges	-	-	-	-	-
TOTAL		5,600	3,800	2,700	2,700	3,700
ACTIVITY TOTALS		95,806	101,300	109,100	113,707	113,200

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	-	-	-	-	0.15	19,500.000
M5	Sr. Management Analyst	0.20	15,600	0.20	19,400	-	-
MIS86	Community Serv Coordinator	0.75	39,700	0.75	41,000	0.75	43,000
	Overtime		2,000		2,000		2,100
	Total Salaries		57,300		62,400		64,600
	Total Benefits		20,200		18,800		19,700
	<b>Total</b>	<b>0.95</b>	<b>77,500</b>	<b>0.95</b>	<b>81,200</b>	<b>0.90</b>	<b>84,300</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Shorelines Newsletter	4	N/A	N/A	N/A
Street banner changes	6	N/A	N/A	N/A
City Hall Gallery Exhibitions	9	N/A	N/A	N/A
Master Art Policy Projects				
Arts Alive on CRT	1	N/A	N/A	N/A
Special Event @ La Colonia				
Temporary Public Art Program	2	N/A	N/A	N/A

NOTES:	
	FY 16/17
6530 eShorelines Publication	5,000
Street Banner Change Out Program	
City banner	2,500
Outside Agencies - reimbursed	3,900
Temporary Art	4,500
	15,900
6570 Dial-A-Ride and ad hoc activities	



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>RECREATION</b>		<b>7110</b>			<b>001-7000-7110</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	79,899	87,999	99,300	103,534	101,400
6102	Part Time & Temporary Salaries	7,403	11,193	16,800	11,938	17,200
6103	Overtime	-	460	-	801	-
6205	Retirement	11,583	13,668	8,700	10,004	9,200
6210	Medicare	1,369	1,558	1,700	1,765	1,700
6211	Social Security	459	694	1,000	740	1,100
622X	Flex Credit Benefit	13,359	14,711	15,400	14,716	15,500
6244	LT Disability Insurance	459	483	500	581	500
6245	Life Insurance	202	229	300	278	300
6280	Auto Allowance	-	-	-	128	500
6290	Phone Allowance	120	23	-	-	-
TOTAL		114,853	131,018	143,700	144,485	147,400
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences, & Meetings	803	121	1,100	1,035	1,300
6320	Training	-	335	500	250	500
6330	Membership and Dues	170	170	200	170	200
6340	Clothing & Personal Expenses	148	400	400	350	600
6418	Books, Subscriptions & Printing	54	75	200	100	200
6420	Departmental Special Supplies	726	611	1,400	1,050	1,700
6522	Advertising	-	-	200	100	200
6523	Communications	134	37	-	-	-
6529	Mileage	405	300	300	272	300
6530	Professional Services	2,306	5,655	16,500	15,115	13,500
6531	Maint. & Operation of Equipment	207	-	300	465	500
6538	Special Events	7,749	8,645	9,400	8,853	16,200
6570	Other Charges	-	-	200	150	500
TOTAL		12,702	16,349	30,700	27,910	35,700
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	4,500	3,800	2,000	2,000	3,100
6920	Workers' Comp Charges	4,100	2,500	3,000	3,000	3,600
TOTAL		8,600	6,300	5,000	5,000	6,700
ACTIVITY TOTALS		136,155	153,667	179,400	177,395	189,800

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Assistant City Manager	-	-	-	-	0.15	19,500
M5	Sr. Management Analyst	0.20	15,600	0.20	19,300	-	-
M3	Recreation Manager	1.00	63,800	1.00	80,000	1.00	81,900
PTS35	Sr. Recreation Leader (P/T)	-	-	-	-	-	-
PTS25	Recreation Leaders (P/T)	0.65	16,200	0.65	16,800	0.65	17,200
	Overtime						
	Total Salaries		95,600		116,100		118,600
	Total Benefits		28,500		27,600		28,800
	<b>Total</b>	<b>1.85</b>	<b>124,100</b>	<b>1.85</b>	<b>143,700</b>	<b>1.80</b>	<b>147,400</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
City sponsored community events	19	25	26	25
Special events participants	6,250	9,050	11,450	10,000
Fletcher Cove Community Center Private rentals	22	27	30	35

**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 16/17
6538: Staff Coordinated Events	
Dias De Los Muertos	3,600
Family Camp Out	1,300
Veterans Day	400
Memorial Day	400
Ad hoc events/dedications, etc.	500
P&R Coordinated Events	
Community Skatepark Event	5,000
Holiday Tree Lighting	5,000
Special Events Totals	<u>16,200</u>



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>RECREATION (CAMP)</b>		<b>7110</b>			<b>255-7000-7110</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6102	Part Time & Temporary Salaries	13,558	11,706	17,100	18,519	17,600
6210	Medicare	197	170	200	269	300
6211	Social Security	841	726	1,100	1,148	1,100
TOTAL		14,596	12,602	18,400	19,936	19,000
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6310	Insurance Premiums	1,652	2,076	2,000	-	2,000
6320	Training	16	-	-	-	-
6419	Minor Equipment	-	162	-	-	-
6530	Professional Services	5,250	-	-	-	-
6537	Summer Day Camp	8,293	7,404	8,500	236	8,500
TOTAL		15,211	9,642	10,500	236	10,500
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		29,807	22,244	28,900	20,172	29,500

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>RECREATION (CAMP)</b>	<b>7110</b>	<b>255-7000-7110</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
PTS25	Recreation Leaders (P/T)	0.61	16,200	0.43	11,100	0.43	11,400
PTS35	Sr. Recreation Leader (PT) Overtime	-	-	0.20	6,000	0.20	6,200
	Total Salaries		16,200		17,100		17,600
	Total Benefits		1,200		1,300		1,400
	<b>Total</b>	<b>0.61</b>	<b>17,400</b>	<b>0.63</b>	<b>18,400</b>	<b>0.63</b>	<b>19,000</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Summer day camp participants	280	315	322	320

**NOTES:**

6537: Summer Day Camp Program





**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				
<b>SPECIAL DISTRICTS</b>	*** see below				
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	0.95	0.90	0.90	0.90	0.90
SALARIES & FRINGE BENEFITS	109,151	109,950	113,700	115,548	119,100
MATERIAL, SUPPLIES & SERVICES	584,248	612,659	669,100	609,945	669,100
CAPITAL, DEBT SVC & CHARGES	14,680	10,550	8,700	8,379	10,400
TOTAL BUDGET	708,079	733,159	791,500	733,872	798,600

**Department Overview:**

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

**Structure & Services**

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

<u>Municipal Improvement District</u>	<u>FY2016-17 Budget</u>	<u>Budget/Service Indicator Pages</u>
Highway 101 Landscaping MID 33	\$ 102,400	C-112 and C-113
Santa Fe Hills MID 9C	252,200	C-114 and C-115
Isla Verde MID 9E	6,000	C-116 and C-117
San Elijo Hills #2C MID 9H	<u>83,100</u>	C-118 and C-119
TOTAL	<u>\$ 443,700</u>	

The ***Coastal Rail Trail*** (CRT) Maintenance District was established by a vote of Solana Beach property owners and pays for the Coastal Rail Trail maintenance, administration, and reserves. The CRT budget and service indicators are located on pages C-120 and C-121.

The ***Street Lighting*** district is responsible for the capital improvements maintenance and operation of approximately 750 street lights throughout the City and lighting on the Coastal Rail Trail. The operation is funded by a benefit assessment which appears on property tax bills. The district's budget and service indicators are located on pages C-122 and C-123.

## SPECIAL DISTRICTS (continued)

### **Goals:**

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>HIGHWAY 101 LANDSCAPING MID 33</b>		<b>7510</b>			<b>203-7500-7510</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	12,558	13,047	14,000	14,282	14,400
6103	Overtime	48	49	-	194	-
6205	Retirement	1,847	2,049	1,200	1,391	1,300
6207	Retirement-UAL	-	-	1,000	971	1,100
6210	Medicare	161	169	200	193	200
622X	Flex Credit Benefit	1,678	1,839	1,900	1,840	2,000
6244	LT Disability Insurance	65	73	100	82	100
6245	Life Insurance	32	34	-	40	-
6290	Phone Allowance	90	17	-	-	-
TOTAL		16,479	17,277	18,400	18,993	19,100
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6522	Advertising	-	116	-	-	-
6524	Utilities - Electric	3,655	10,540	29,500	29,500	29,500
6526	Maint. of Buildings & Grounds	21,268	33,075	35,200	3,500	35,200
6527	Utilities - Water	12,718	6,992	9,800	7,500	9,800
6530	Professional Services	-	-	1,000	-	1,000
6570	Other Charges	5,660	4,999	3,000	-	3,000
6580	Adminstrative Charges	3,100	3,100	3,100	-	3,100
TOTAL		46,401	58,822	81,600	40,500	81,600
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6910	Claims Liability Charges	700	500	200	200	400
6920	Workers' Comp Charges	600	300	300	300	400
6940	PERS Side Fund Charges	836	958	900	579	900
TOTAL		2,136	1,758	1,400	1,079	1,700
ACTIVITY TOTALS		65,016	77,858	101,400	60,572	102,400

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>HIGHWAY 101 LANDSCAPING MID 33</b>	<b>7510</b>	<b>203-7500-7510</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
M8	Public Works Operations Mgr	0.15	12,700	0.15	14,000	0.15	14,400
N/A	Overtime		-		-		-
N/A	Stand by Pay (Overtime Rate)		-		-		-
	Total Salaries		12,700		14,000		14,400
	Total Benefits		3,900		4,400		4,700
	<b>Total</b>	<b>0.15</b>	<b>16,600</b>	<b>0.15</b>	<b>18,400</b>	<b>0.15</b>	<b>19,100</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Landscape area maintained (square feet)	75,000	75,000	75,000	75,000
Trash pick-up	52	52	52	52

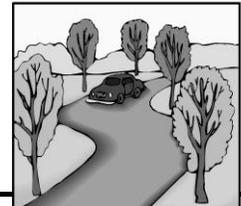
**NOTES:**

6526: Landscape maintenance (general)

6530: Graffiti removal, minor concrete repairs, arborist consultation

6570: County EDP & property tax administrative charges

6580: City administration charge (based on cost alloc. study)



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>SANTA FE HILLS MID 9C</b>		<b>7520</b>			<b>204-7500-7520</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
TOTAL		-	-	-	-	-
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6527	Utilities - Water	95,649	83,708	93,000	93,000	93,000
6530	Professional Services	147,000	147,000	147,000	147,000	147,000
6570	Other Charges	2,418	2,523	2,700	2,700	2,700
6580	Adminstrative Charges	9,500	9,500	9,500	9,500	9,500
TOTAL		254,567	242,731	252,200	252,200	252,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
TOTAL		-	-	-	-	-
ACTIVITY TOTALS		254,567	242,731	252,200	252,200	252,200

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Number of maintenance inspections performed	12	12	12	12
Number of units	408	408	408	408
Assessment per unit	\$232.10	\$232.10	\$232.10	\$232.10

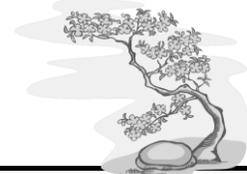
**NOTES:**

6527: Water for irrigation of slopes and median area.

6530: Santa Fe Hills HOA

6570: County EDP & property tax administrative charges

6580: General administrative charges based on cost allocation study



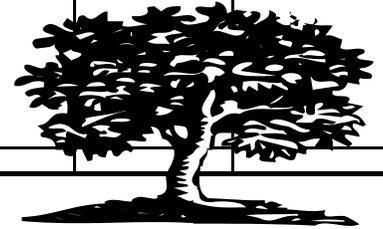
**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>ISLA VERDE MID 9E</b>		<b>7530</b>			<b>205-7500-7530</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6530	Professional Services	5,100	5,100	5,200	5,200	5,200
6570	Other Charges	121	99	100	100	100
6580	Adminstrative Charges	700	700	700	700	700
	TOTAL	5,921	5,899	6,000	6,000	6,000
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	5,921	5,899	6,000	6,000	6,000

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>ISLA VERDE MID 9E</b>	<b>7530</b>	<b>205-7500-7530</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							



<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Number of maintenance inspections performed	12	12	12	12
Number of units	87	87	87	87
Assessment per unit	\$68.74	\$68.74	\$68.74	\$68.74

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

**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>SAN ELIJO HILLS # 2C MID 9H</b>		<b>7550</b>			<b>207-7500-7550</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6530	Professional Services	78,600	78,600	78,600	78,600	78,600
6570	Other Charges	937	933	300	300	300
6580	Adminstrative Charges	4,200	4,200	4,200	4,200	4,200
	TOTAL	83,737	83,733	83,100	83,100	83,100
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	83,737	83,733	83,100	83,100	83,100

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

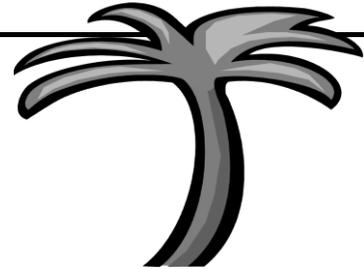
<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>SAN ELIJO HILLS #2C MID 9H</b>	<b>7550</b>	<b>207-7500-7550</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

<b>SERVICE INDICATORS</b>	<b>2013/14 Actual</b>	<b>2014/15 Actual</b>	<b>2015/16 Projected</b>	<b>2016/17 Proposed</b>
Number of maintenance inspections performed	12	12	12	12
Number of units	118	118	118	118
Assessment per unit	\$289.58	\$289.58	\$289.58	\$289.58

**NOTES:**

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



**CITY OF SOLANA BEACH**  
**FISCAL YEAR 2016-2017 BUDGET**

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>COASTAL RAIL TRAIL MAINT DISTRICT</b>		<b>7580</b>			<b>208-7500-7580</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
	<b>SALARIES &amp; FRINGE BENEFITS</b>					
	TOTAL	-	-	-	-	-
	<b>MATERIALS, SUPPLIES &amp; SERV</b>					
6526	Maintenance Of Buildings & Grounds	-	41,534	34,600	34,600	34,600
6527	Utilities - Water	18,629	28,943	20,600	20,600	20,600
6530	Professional Services	31,539	7,188	12,500	16,000	12,500
6570	Other Charges	564	564	900	900	900
6580	Administrative Charge	3,900	3,900	3,900	3,900	3,900
	TOTAL	54,632	82,128	72,500	76,000	72,500
	<b>CAPITAL, DEBT SVC &amp; CHRGS</b>					
	TOTAL	-	-	-	-	-
	ACTIVITY TOTALS	54,632	82,128	72,500	76,000	72,500

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
N/A							

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
Number of days landscape maintenance is performed	150	150	260	260
Number of inspections performed	12	12	12	12
Number of units	10,472	10,472	10,448	10,448
Assessment per unit	6.84	6.84	6.84	6.84

**NOTES:**

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



**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

DEPARTMENT		DEPT. NO.			BUDGET UNIT	
<b>STREET LIGHTING</b>		<b>7600</b>			<b>211-0000-7600</b>	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	72,514	69,093	72,600	73,787	75,200
6102	Part Time & Temporary Salaries	-	4,452	-	-	-
6103	Overtime	109	273	200	482	100
6104	Special Pay	193	186	200	162	200
6205	Retirement	9,733	9,178	5,900	6,389	6,300
6207	Retirement-UAL	-	-	4,600	4,594	5,200
6210	Medicare	968	989	1,100	1,018	1,100
6211	Social Security	-	276	-	-	-
622X	Flex Credit Benefit	8,158	7,353	9,400	8,499	10,100
6244	LT Disability Insurance	298	312	400	379	400
6245	Life Insurance	183	174	300	210	300
6255	Deferred Compensation	-	19	-	489	500
6280	Auto Allowance	306	329	600	546	600
6290	Phone Allowance	210	40	-	-	-
TOTAL		92,672	92,673	95,300	96,555	100,000
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6330	Membership and Dues	-	-	100	100	100
6340	Clothing and Personal Expenses	94	76	100	100	100
6420	Departmental Special Supplies	-	304	100	300	100
6522	Advertising	266	139	200	200	200
6523	Communications	60	83	100	100	100
6524	Utilities - Electric	105,870	105,112	116,000	115,145	116,000
6530	Professional Services	12,173	9,570	37,200	16,000	37,200
6570	Other Charges	6,127	9,661	5,500	5,800	5,500
6580	Adminstrative Charges	14,400	14,400	14,400	14,400	14,400
TOTAL		138,990	139,345	173,700	152,145	173,700
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6630	Improvements	1,036	-	-	-	-
6910	Claims Liability Charges	3,800	2,700	1,200	1,200	2,000
6920	Workers' Comp Charges	3,300	1,800	1,800	1,800	2,300
6940	PERS Side Fund Charges	4,408	4,292	4,300	4,300	4,400
TOTAL		12,544	8,792	7,300	7,300	8,700
ACTIVITY TOTALS		244,206	240,810	276,300	256,000	282,400

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

<b>DEPARTMENT</b>	<b>DEPT. NO.</b>	<b>BUDGET UNIT</b>
<b>STREET LIGHTING</b>	<b>7600</b>	<b>211-0000-7600</b>

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.05	9,700	0.05	9,900	0.05	9,900
M8	Director of PW / City Engineer	0.10	14,500	0.10	15,300	0.10	15,700
M4	Principal Civil Engineer	0.15	15,500	0.15	16,400	0.15	16,700
M4	Public Works Operations Mgr	0.10	8,400	0.10	9,400	0.10	9,600
MIS117	Assistant Civil Engineer	0.10	7,200	0.10	7,400	0.10	7,800
MIS109	Public Works Inspector	-	-	-	-	-	-
MIS103	Senior Engineering Technician	0.10	6,300	0.10	6,500	0.10	6,800
MIS86	Administrative Asst III	0.10	4,800	0.10	4,900	0.10	5,700
MIS89	Lead Maintenance Worker	0.05	2,700	0.05	2,800	0.05	3,000
	Overtime		200		200		100
	Stand by Pay (Overtime Rate)		200		200		200
	Total Salaries		69,500		73,000		75,500
	Total Benefits		19,700		22,300		24,500
	<b>Total</b>	<b>0.750</b>	<b>89,200</b>	<b>0.75</b>	<b>95,300</b>	<b>0.75</b>	<b>100,000</b>

SERVICE INDICATORS	2013/14 Actual	2014/15 Actual	2015/16 Projected	2016/17 Proposed
New streetlight installations	26	26	2	2
Pedestrian bollard lights	25	25	25	25
New ballast installations	15	15	15	15
Maintenance occurrences of streetlights and pedestrian lights	26	26	26	26

**NOTES:**

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

	FY 16/17
6524: CRT	17,300
All other facilities	98,700
	116,000
6530: Street Light Maintenance	17,400
North County Dispatch - emergencies	500
Repairs due to accidents and other (not part of maintenance)	14,300
Electrical Repairs	5,000
	37,200



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



**CITY OF SOLANA BEACH**  
FUNCTION ACTIVITY OVERVIEW

FUNCTION	FUND DISTRIBUTION				
<b>SUCCESSOR AGENCY (SA) TO THE FORMER REDEVELOPMENT AGENCY (RDA)</b>	Successor Agency				
EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
TOTAL REGULAR POSITIONS	1.05	1.05	0.90	0.90	1.10
SALARIES & FRINGE BENEFITS	172,934	187,194	159,200	215,322	204,500
MATERIAL, SUPPLIES & SERVICES	45,533	25,403	148,800	148,800	113,200
CAPITAL, DEBT SVC & CHARGES	339,202	17,248	253,700	255,942	251,700
<b>TOTAL BUDGET</b>	<b>557,669</b>	<b>229,845</b>	<b>561,700</b>	<b>620,064</b>	<b>569,400</b>

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

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

**CITY OF SOLANA BEACH**  
FISCAL YEAR 2016-2017 BUDGET

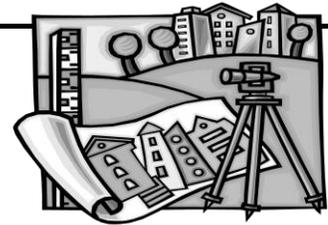
DEPARTMENT		DEPT. NO.			BUDGET UNIT	
SUCCESSOR AGENCY		7810			652-7800-7810	
OBJECT CODE	EXPENSE CLASSIFICATION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2015-2016 PROJECTED	2016-2017 ADOPTED
<b>SALARIES &amp; FRINGE BENEFITS</b>						
6101	Regular Salaries	137,690	126,478	126,800	158,021	157,900
6102	Part Time & Temporary Salaries	-	26,709	-	-	-
6103	Overtime	294	1,053	-	1,297	-
6104	Special Pay	-	-	-	7,948	-
6205	Retirement	19,756	16,578	8,900	11,823	12,400
6207	Retirement-UAL	-	-	7,000	6,990	10,100
6210	Medicare	1,869	2,148	1,800	9,522	2,300
6211	Social Security	-	1,656	-	-	-
622X	Flex Credit Benefit	11,206	10,739	11,500	13,250	14,800
6244	LT Disability Insurance	487	417	700	651	800
6245	Life Insurance	354	292	400	431	500
6255	Deferred Compensation	-	-	-	2,933	3,000
6280	Auto Allowance	918	1,053	2,100	2,456	2,700
6290	Phone Allowance	360	69	-	-	-
TOTAL		172,934	187,194	159,200	215,322	204,500
<b>MATERIALS, SUPPLIES &amp; SERV</b>						
6315	Travel, Conferences & Meetings	-	-	3,000	3,000	3,000
6330	Memberships and Dues	-	-	1,900	1,900	1,900
6417	Postage	-	-	100	100	100
6522	Advertising	147	-	100	100	100
6530	Professional Services	23,838	10,403	124,900	124,900	89,300
6570	Other Charges	-	-	3,800	3,800	3,800
6580	Administrative Charges	15,000	15,000	15,000	15,000	15,000
TOTAL		38,985	25,403	148,800	148,800	113,200
<b>CAPITAL, DEBT SVC &amp; CHRGS</b>						
6710	Principal Expense	80,000	-	80,000	80,000	90,000
6720	Interest Expense	155,576	-	151,500	155,042	144,100
6910	Claims Liability Charges	7,500	5,600	2,100	2,100	4,100
6920	Workers' Comp Charges	6,500	3,600	3,200	3,200	4,900
6940	PERS Side Fund Charges	8,947	8,048	16,900	15,600	8,600
TOTAL		258,523	17,248	253,700	255,942	251,700
ACTIVITY TOTALS		470,442	229,845	561,700	620,064	569,400

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

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

Pay Range	Position Title	2014/2015		2015/2016		2016/2017	
		Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget	Adopted FTE Hours	Adopted Budget
Contract	City Manager	0.30	58,000	0.30	59,400	0.30	59,400
M8	Community Development Director	-	-	-	-	0.20	28,700
1-101	City Clerk	0.15	15,700	0.15	17,800	0.15	18,200
1-101	Deputy City Manager	0.15	22,600	-	-	-	-
M8	Finance Director	-	-	-	-	-	-
1-101	Director of PW / City Engineer	-	-	-	-	-	-
1-103	Principal Civil Engineer	-	-	-	-	-	-
1-103	Finance Manager/Treasurer	0.30	36,200	0.30	39,300	0.30	40,400
M1	Senior Accountant	-	-	-	-	0.15	11,200
C106	Accountant	0.15	9,700	0.15	10,300	-	-
	Total Salaries		142,200		126,800		157,900
	Total Benefits		36,500		32,400		46,600
	<b>Total</b>	<b>1.05</b>	<b>178,700</b>	<b>0.90</b>	<b>159,200</b>	<b>1.10</b>	<b>204,500</b>

NOTES:







**Comprehensive Project List**

Page Number	Project Number	Project Title	Funding Source	Appropriated Amount	Encumbrances Outstanding	Actual Costs to Date	Percent Spent	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-2020	Fiscal Year 2020-21	Total CIP Appropriations	
<b>FY 2016-17 Ongoing Carryover Projects:</b>								<b>Re-appropriation</b>	<b>New Request</b>					
CIP - 01	9905.02	General Plan Update-Climate Action Plan	459	-	-	-	-	-	25,000	-	-	-	25,000	
CIP - 02	9386.05	Highway 101 Streetscaping	420	400,000	-	312,148	78%	50,000	-	-	-	-	362,148	
CIP - 03	9438.05	La Colonia Park Improvements	420	138,308	-	54,847	40%	28,100	-	-	-	-	82,947	
CIP - 04	9903.00	Shoreline Management/LCP Project	459	1,048,820	-	1,048,820	100%	-	80,100	-	-	-	1,128,920	
CIP - 05	9442.01	Seacape Sur Stair Repair	216	40,000	40,000	-	0%	-	200,000	-	-	-	240,000	
CIP - 06	9926.00	Sand Replenishment Project (Local Share)	215/450/459	1,757,155	-	1,757,155	100%	-	611,600	-	-	-	2,368,755	
CIP - 07	9438.06	LCC Tot Lot Resurfacing	459	60,000	-	-	0%	60,000	-	-	-	-	60,000	
CIP - 08	9441.06	FC Park Tot Lot Resurfacing	420	20,000	-	-	0%	20,000	-	-	-	-	20,000	
CIP - 09	9917.00	Plaza Street Fountain	459	15,000	-	-	0%	-	-	15,000	-	-	15,000	
<b>Annual ADA Projects:</b>														
CIP - 10	9955.02	ADA Transition Plan Projects	459	5,000	-	-	-	5,000	-	95,000	95,000	95,000	95,000	385,000
<b>Annual Maintenance Projects:</b>														
CIP - 11	9362.17	Annual Pavement Management Program	202/228	-	-	-	-	-	500,000	500,000	500,000	500,000	2,500,000	
CIP - 12	9856.17	Sanitary Sewer Pipeline Rehabilitation	509	-	-	-	-	-	500,000	500,000	500,000	500,000	2,500,000	
CIP - 13	9456.17	Storm Drain Improvements - Major	459	-	-	-	-	75,200	-	200,000	200,000	200,000	875,200	
<b>Sanitation Projects:</b>														
CIP - 14	9833.00	Solana Beach Pump Station	509	4,200,500	44,016	866,041	21%	3,300,000	-	-	-	-	4,210,057	
<b>Total Ongoing</b>								<b>3,538,300</b>	<b>1,916,700</b>	<b>1,310,000</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>14,773,027</b>
<b>FY 2016-17 Proposed Projects:</b>														
CIP - 15	9325.00	City Wide Geographical Info System (GIS)	459	-	-	-	-	-	20,000	-	-	-	20,000	
CIP - 16	9450.08	Palmitas Drainage Project	459	-	-	-	-	-	150,000	-	-	-	150,000	
CIP - 17	9371.17	City Sidewalk Repair	459	-	-	-	-	-	10,000	-	-	-	10,000	
CIP - 18	9382.01	Lomas Santa Fe Drive Corridor Study	459	-	-	-	-	-	50,000	-	-	-	50,000	
CIP - 19	9441.06	Fletcher Cove Access Ramp	216	-	-	-	-	-	15,000	-	-	-	15,000	
CIP - 20	9322.01	Citywide Speed Survey	459	-	-	-	-	-	50,000	-	-	-	50,000	
CIP - 21	9407.00	City Hall Deferred Maintenance & Repairs	140	-	-	-	-	-	44,000	-	-	-	44,000	
CIP - 22	9327.00	Stevens/Valley Ave Corridor Improvements	220/228	-	-	-	-	-	750,000	-	-	-	750,000	
CIP - 23	9444.01	Del Mar Shores Staircase - Lifeguard Tower	216	-	-	-	-	-	24,000	-	-	-	24,000	
<b>Total FY 2016-17 Proposed Projects:</b>								<b>-</b>	<b>1,113,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,113,000</b>
<b>Total FY 2016-17 Project Appropriations &amp; Costs:</b>								<b>3,538,300</b>	<b>3,029,700</b>	<b>1,310,000</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>15,886,027</b>

**Project Funding Sources:**

- |                                       |  |
|---------------------------------------|--|
| 202 - Gas Tax Fund                    | 265 - Affordable Housing Grant Fund                  |
| 211 - Street Lighting District        | 420 - Public Improvement Grant                       |
| 215 - Department of Boating/Waterways | 450 - TOT Sand Replenishment CIP                     |
| 218 - TransNet                        | 459 - City CIP Fund                                  |
| 240 - CBDG                            | 509 - Sanitation                                     |
| 264 - RDA Low/Mod Housing             | UF - Unfunded, No funding source has been identified |

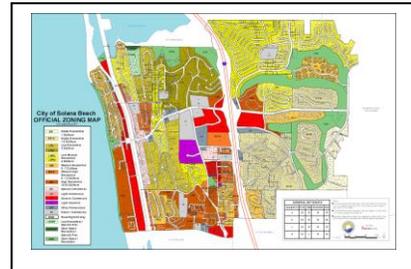
**Notes:**

Project Appropriations By Funding Source (Cost Estimate)									
Page Number	Project Number	Funding Source & Project Title	Fiscal Year 2017 Cost Estimate						Total by Funding Source
			Re-appropriation	New Request	Total	FY2018	FY2019	FY2020	
<b>459 City CIP / General Fund</b>									
CIP - 01	9905.02	General Plan Update-Climate Action Plan	-	25,000	25,000	-	-	-	25,000
CIP - 04	9903.00	Shoreline Management/LCP Project	-	80,100	80,100	-	-	-	80,100
CIP - 10	9955.02	ADA Transition Plan Projects	5,000	-	5,000	95,000	95,000	95,000	385,000
CIP - 13	9456.17	Storm Drain Improvements - Major	75,200	-	75,200	200,000	200,000	200,000	875,200
CIP - 09	9917.00	Plaza Street Fountain	-	-	-	15,000	-	-	15,000
CIP - 07	9438.06	LCC Tot Lot Resurfacing	60,000	-	60,000	-	-	-	60,000
CIP - 15	9325.00	City Wide Geographical Info System (GIS)	-	20,000	20,000	-	-	-	20,000
CIP - 16	9450.08	Palmitas Drainage Project	-	150,000	150,000	-	-	-	150,000
CIP - 17	9371.17	City Sidewalk Repair	-	10,000	10,000	-	-	-	10,000
CIP - 18	9382.01	Lomas Santa Fe Drive Corridor Study	-	50,000	50,000	-	-	-	50,000
CIP - 20	9322.01	Citywide Speed Survey	-	50,000	50,000	-	-	-	50,000
<b>Total City CIP / General Fund</b>			<b>140,200</b>	<b>385,100</b>	<b>525,300</b>	<b>310,000</b>	<b>295,000</b>	<b>295,000</b>	<b>1,720,300</b>
<b>202 Gas Tax</b>									
CIP - 11	9362.17	Annual Pavement Management Program	-	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>215 Department of Boating/Waterways</b>									
CIP - 06	9926.00	Sand Replenishment Project (Local Share)	-	450,000	450,000	-	-	-	450,000
<b>220 Transportation Development Act</b>									
CIP - 22	9327.00	Stevens/Valley Ave Corridor Improvements	-	500,000	500,000	-	-	-	500,000
<b>228 Transnet Extension</b>									
CIP - 11	9362.17	Annual Pavement Management Program	-	100,000	100,000	100,000	100,000	100,000	500,000
CIP - 22	9327.00	Stevens/Valley Ave Corridor Improvements	-	250,000	250,000	-	-	-	250,000
<b>Total TransNet II</b>			<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>750,000</b>
<b>140 Facilities Replacement</b>									
CIP - 21	9407.00	City Hall Deferred Maintenance & Repairs	-	44,000	44,000	-	-	-	44,000
<b>420 Public Improvement Grant</b>									
CIP - 02	9386.05	Highway 101 Streetscaping	50,000	-	50,000	-	-	-	50,000
CIP - 08	9441.06	FC Park Tot Lot Resurfacing	20,000	-	20,000	-	-	-	20,000
CIP - 03	9438.05	La Colonia Park Improvements	28,100	-	28,100	-	-	-	28,100
<b>Total Public Improvement Grant</b>			<b>98,100</b>	<b>-</b>	<b>98,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,100</b>
<b>450 TOT Sand Replenishment</b>									
CIP - 05	9442.01	Seacape Sur Stair Repair	-	200,000	200,000	-	-	-	200,000
CIP - 06	9926.00	Sand Replenishment Project (Local Share)	-	161,600	161,600	-	-	-	161,600
CIP - 19	9441.06	Fletcher Cove Access Ramp	-	15,000	15,000	-	-	-	15,000
CIP - 23	9444.01	Del Mar Shores Staircase - Lifeguard Tower	-	24,000	24,000	-	-	-	24,000
			<b>-</b>	<b>400,600</b>	<b>400,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,600</b>
<b>509 Sanitation</b>									
CIP - 12	9856.17	Sanitary Sewer Pipeline Rehabilitation	-	500,000	500,000	500,000	500,000	500,000	2,500,000
CIP - 14	9833.00	Solana Beach Pump Station	3,300,000	-	3,300,000	-	-	-	3,300,000
<b>Total Sanitation</b>			<b>3,300,000</b>	<b>500,000</b>	<b>3,800,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,800,000</b>
<b>Total Project Appropriations</b>			<b>3,538,300</b>	<b>3,029,700</b>	<b>6,568,000</b>	<b>1,310,000</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>11,763,000</b>

## CAPITAL IMPROVEMENT PROGRAM

### General Plan Update- Climate Action Plan – 9905

**Description:** Provides for the comprehensive update of the City’s General Plan. The General Plan was last updated in 2014 with the Land Use, Circulation and Housing Elements. The Housing Element is required to be updated every 8 years.



**Project Manager:** Planning Department

**Fund:** City CIP

**Justification:** There has not been a comprehensive update of all elements in the General Plan since its adoption in 1988. The Housing Element must be updated every eight years as mandated by the state. The Housing Element must demonstrate how a city can meet its regional housing needs assessment (RHNA) allocation of affordable and market rate housing units. The Climate Action Plan is considered a part of the City’s General Plan.

**Comments:** Staff has proposed \$25,000 in next year’s budget to cover costs associated with the work on the Climate Action Plan. The City Council created a Climate Action Commission in 2016. The Commission meets once a month to review Greenhouse Gas (GHG) emission reduction measures, consider climate adaption strategies, and provide guidance on the preparation of the Climate Action Plan. The General Plan Update included the preparation and certification of a Programmatic Environmental Impact Report in compliance with the California Environmental Quality Act (CEQA), including an analysis of the Circulation and Land Use Elements, and a Climate Action Plan. The \$25,000 budget is anticipated for consultant assistance in the writing of the City’s Climate Action Plan.

**Begin Date:** September 2010

**End Date:** TBD

**Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Design	City CIP	\$ -	25,000	-	\$ 25,000
<i>Total</i>		\$ -	25,000	-	\$ 25,000

#### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
November-2015					TBD

## Capital Improvement Program Street Project Highway 101/Coastal Rail Trail Corridor Enhancements – 9386.XX

**Description:** Provide enhancements and improvements to the pedestrian and bicycle facilities along Highway 101/Coastal Rail Trail corridor such replacement of eroded decomposed granite (DG) trail



**Project Manager:** Dan Goldberg

**Fund:** Public Improvement Grant Fund (formerly RDA)

**Justification:** Improve pedestrian and bicycle safety in the area

**Comments:** Enhancement of a gateway entrance into the City

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

**Operations Impact:** Routine maintenance after construction

**Begin Date:** July 2016

**End Date:** May 2017

**Type:** New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Design	Public Improv	\$ 400,000	-	-	\$ 400,000
<i>Total</i>		\$ 400,000	-	-	\$ 400,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2015					May-2017

## Capital Improvement Program Public Facilities Project La Colonia Park Improvements– 9438.XX

**Description:** Variety of facility improvements for the community center, tot-lot, and painting the exterior of the community building



**Project Manager:** Dan Goldberg

**Fund:** Public Improvement Grant Fund

**Justification:** This project includes improvements to the existing tot lot, potential interior remodel and exterior painting of the community center building. La Colonia Park is the city's largest park and includes the city's largest community center

**Comments:** Efforts include conceptual design process based on the Needs Assessment recommendations and opportunities for community involvement and resident participation

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Likely increased, more frequent maintenance depending upon the nature of the improvements

**Begin Date:** April 2014

**End Date:** TBD

**Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
	Public Improv	\$ 138,308	-	-	\$ 138,308
<i>Total</i>		\$ 138,308	-	-	\$ 138,308

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
April-2014					TBD

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

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



**Project Manager:** Planning Dept

**Fund:** City CIP

**Justification:** State mandated transfer of permit authority

**Comments:** The Local Coastal Program (LCP) / Land Use Plan (LUP) was adopted in February 2013, and amended in 2014, and applies Citywide because the entire City is in the Coastal Zone. The LUP provides policies related to land use and development, sand replenishment and shoreline management and protection devices and related fees. The City submitted a Draft Public Recreation Impact Fee Study and draft LUP Amendment (LUPA) to the Coastal Commission on April 29, 2016. Final adoption of the LUPA is anticipated following Coastal Commission review. A two year Workplan has been prepared for the subsequent completion of the Local Implementation Plan (LIP) associated with the LCP/LUP.

**General Plan Consistency:** Ensure consistency with general plan

**Operations Impact:** Utilization of staff time

**Begin Date:** July 2004

**End Date:** TBD

**Type:** Ongoing

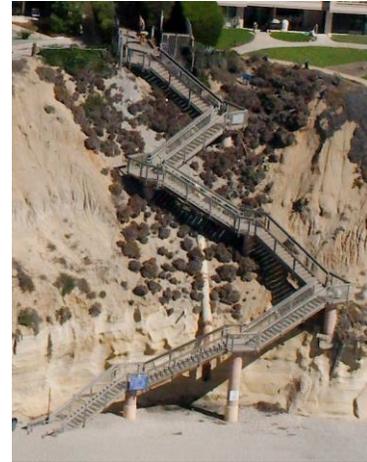
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Design	City CIP	\$ 1,048,820	80,100	-	\$ 1,128,920
<i>Total</i>		\$ 1,048,820	80,100	-	\$ 1,128,920

**Estimated Project Timeline**

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

## Capital Improvement Program Seascape Sur Stair Repair 9442.01

**Description:** Perform major repair and renovation of the existing stairway. Proposed project include preparation of plans specifications and estimate for the proposed renovation project, replacement of all metal hardware and replacement of stairway treads.



**Project Manager:** Dan Goldberg

**Fund:** General Fund

**Justification:** This project will prevent further deterioration of this public stairway.

**Comments:** The Seascape Sur Public Beach Access Stairway is over 20 years old and is experiencing deterioration due to normal use and the harsh marine environment.

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

**Operations Impact:** None

**Begin Date:** March 2016

**End Date:** December 2017

**Type:** New

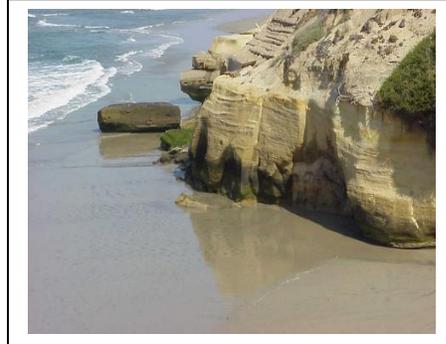
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	TOT Sand Replen	\$ 40,000	200,000		\$ 240,000
<i>Total</i>		\$ 40,000	200,000	-	\$ 240,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
March-2016					December-2017

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

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



**Fund:** State Parks, Division of Boating & Waterways/Sand Replenishment Fund/City CIP

**Justification:** High ranking City Council priority to provide beach sand/restore the public beach

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

**General Plan Consistency:** Protection of the public recreational beach and improving public safety

**Operations Impact:** None

**Begin Date:** July 2004

**End Date:** TBD

**Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Sand Replens TOT	\$ 976,400	161,600	-	\$ 1,138,000
	City CIP	\$ 95,000	-	-	95,000
	Dept of Boat/Water	685,755	450,000	-	1,135,755
<i>Total</i>		<b>\$ 1,757,155</b>	<b>611,600</b>	<b>-</b>	<b>\$ 2,368,755</b>

### Estimated Project Timeline

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

## Capital Improvement Program La Colonia Tot Lot Upgrades - 9438

**Description:** Replace deteriorated rubber tot lot floor surface and repairs/replacement of aging playground equipment.



**Project Manager:** Steve Kerr

**Fund:** Public Improvement Grant Fund

**Justification:** The tot lot receives heavy use and requires periodic repairs/replacement.

**Comments:** The rubberized playground surface at the park is nearing the end of its useful life so replacement is required. Project would also include replacement of some of the playground equipment.

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Routine maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 2017

**Type:** One-time

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	General Fund	\$ 60,000	-	-	\$ 60,000
<i>Total</i>		<u>\$ 60,000</u>	<u>-</u>	<u>-</u>	<u>\$ 60,000</u>

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2017

## Capital Improvement Program Fletcher Cove Park Tot Lot Upgrades – 9441.06

**Description:** Replace deteriorated rubber tot lot floor surface



**Project Manager:** Steve Kerr

**Fund:** Public Improvement Grant Fund

**Justification:** The tot lot receives heavy use and requires periodic repairs/replacement.

**Comments:** The rubberized playground surface is nearing the end of its useful life so replacement is required.

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Routine maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 2017

**Type:** One-time

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Pubic Improv	\$ 20,000	-	-	\$ 20,000
			-	-	-
<i>Total</i>		\$ 20,000	-	-	\$ 20,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2017

## Capital Improvement Program Plaza Street Fountain Repairs – 9917

**Description:** Equipment repairs and upgrades to the Plaza Street Fountain.



**Project Manager:** Steve Kerr

**Fund:** General Fund

**Justification:** The fountain has weathered over the years and needs repairs to the equipment for continued operation

**Comments:** No changes to the sculpture, just the fountain and related equipment

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Routine maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 2017

**Type:** One-time

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	General Fund	\$ 15,000	-	-	\$ 15,000
			-	-	-
<i>Total</i>		\$ 15,000	-	-	\$ 15,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2017

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

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



**Project Manager:** Dan Goldberg

**Fund:** City CIP

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

**Comments:** A report has been prepared identifying the City facilities requiring ADA improvements. The City continues to improve the facilities identified on the list.

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

**Operations Impact:** None

**Begin Date:** Annual Appropriation      **End Date:** Ongoing      **Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP	\$ 5,000	-	380,000	\$ 385,000
<i>Total</i>		\$ 5,000	-	380,000	\$ 385,000

**Estimated Project Timeline**

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
Annual Appropriation					Ongoing

**Capital Improvement Program  
Street Project  
Annual Pavement Management Program – 9362.16**

**Description:** Provides for the maintenance of the City's asphalt and concrete roadways to patch, overlay and slurry seal the pavements, and to replace traffic striping.



**Project Manager:** Jim Greenstein

**Fund:** Gas Tax and *TransNet*

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

**Comments:** None

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

**Operations Impact:** None

**Begin Date:** Ongoing

**End Date:** Ongoing

**Type:** Annual

Costs	Source	Prior Years	FY 16/17	Future Years	Total
Construction	Gas Tax		400,000	1,600,000	\$ 2,000,000
Construction	TransNet	\$ -	100,000	400,000	\$ 500,000
<i>Total</i>		\$ -	500,000	2,000,000	\$ 2,500,000

**Estimated Project Timeline**

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
Ongoing					Ongoing

## Capital Improvement Program Sanitation Project Sanitary Sewer Pipeline Program – 9856.16

**Description:** Provides for replacement and rehabilitation of existing sewer pipelines in the City.



**Project Manager:** Jim Greenstein

**Fund:** Sanitation

**Justification:** Recommended by the Sanitary Sewer Master Plan as a proactive maintenance program.

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

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

**Operations Impact:** Reduce sewer maintenance costs and improve reliability

**Begin Date:** July 2016

**End Date:** TBD

**Type:** Annual

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Sanitation	\$ -	500,000	2,000,000	\$ 2,500,000
<i>Total</i>		\$ -	500,000	2,000,000	\$ 2,500,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					TBD

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

**Description:** Replace or rehabilitate deteriorated storm pipes and inlets at various locations, and add storm drain facilities where needed.



**Project Manager:** Jim Greenstein

**Fund:** City CIP

**Justification:** Maintain drainage facilities to prevent flooding during storm events.

**Comments:** Specific projects will be determined by need, age of facilities, CCTV inspection, and street repaving schedule.

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

**Operations Impact:** Reduce maintenance costs and improve reliability

**Begin Date:** July 2016

**End Date:** TBD

**Type:** Ongoing

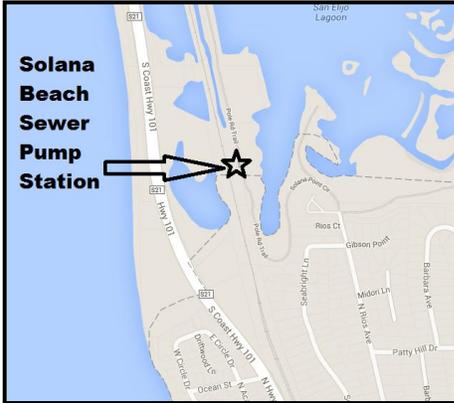
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP	\$ 75,200	-	800,000	\$ 875,200
		-	-	-	-
<i>Total</i>		\$ 75,200	-	800,000	\$ 875,200

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					TBD

## Capital Improvement Program Sanitation Project Solana Beach Pump Station – 9833.00

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



**Project Manager:** Jim Greenstein

**Fund:** Sanitation

**Justification:** Recommended by the Sanitary Sewer Master Plan for system reliability and emergency overflow storage

**Comments:** Electrical upgrades completed in 2014; Mechanical upgrades forthcoming.

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

**Operations Impact:** Reduced maintenance costs

**Begin Date:** May 2010

**End Date:** TBD

**Type:** Ongoing

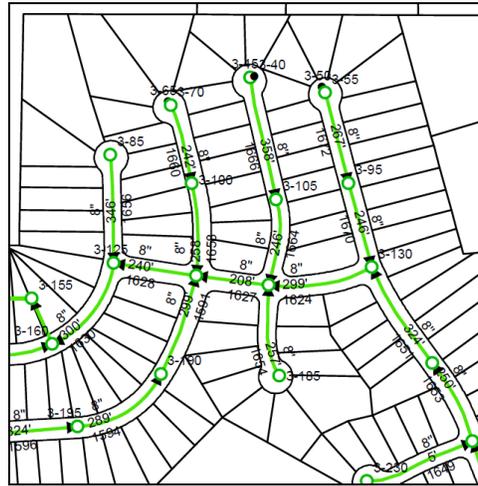
Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Sanitation	4,200,500	-		4,200,500
<i>Total</i>		<b>\$ 4,200,500</b>	<b>-</b>	<b>-</b>	<b>\$ 4,200,500</b>

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
May-2010			Sep-2016	June-2017	June-2017

## Capital Improvement Program City Wide Geographical Info System (GIS) - XXXX

**Description:** Improve the City’s GIS to better serve the geographic information needs of all city departments.



**Project Manager:** Jim Greenstein

**Fund:** General Fund

**Justification:** Interactive mapping of City infrastructure, elevation contours, zoning and property lines and data, overlaid on top of high resolution aerial imagery, provides valuable information quickly and easily available to more efficiently conduct City business.

**Comments:** Funding for GIS consultant services and software upgrades.

**General Plan Consistency:** Helps with General Plan compliance

**Operations Impact:** Supports maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 30, 2017

**Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP		20,000	-	\$ 20,000
			-	-	-
<i>Total</i>		\$ -	20,000	-	\$ 20,000

### Estimated Project Timeline

**Council Approval**

**Ongoing**



July-2016

June-2017

## Capital Improvement Program Palmitas Drainage Project - XXXX.XX

**Description:** Replace failing storm drains and rock lined brow ditch to prevent undermining roadway



**Project Manager:** Jim Greenstein

**Fund:** General Fund

**Justification:** Existing deteriorated metal storm drains and collapsing brow ditch along Palmitas Street is undermining roadway. Need to replace storm drain facilities to prevent roadway failure.

**Comments:** Portion of open ditch to be replaced with covered pipeline.

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

**Operations Impact:** Routine maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 30, 2017

**Type:** One-Time

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP		150,000	-	\$ 150,000
			-	-	-
<i>Total</i>		\$ -	150,000	-	\$ 150,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2017

### Capital Improvement Program City Sidewalk Repair - XXXX.XX

**Description:** Remove and replace damaged and displaced sidewalks



**Project Manager:** Steve Kerr

**Fund:** General Fund

**Justification:** Provide safe walking pathways for pedestrians.

**Comments:** Maintenance of City infrastructure

**General Plan Consistency:** To maintain, improve, and enhance the quality of air, water, and land.

**Operations Impact:** Eliminate temporary patching efforts

**Begin Date:** July 2015

**End Date:** June 30, 2016

**Type:** Periodic Maintenance

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP		10,000	-	\$ 10,000
			-	-	-
<i>Total</i>		\$ -	10,000	-	\$ 10,000

#### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2017

## Capital Improvement Program Public Facilities Project Lomas Santa Fe Drive Corridor Study – XXXX.XX

**Description:** The study will evaluate and provide for the needs of all users of the roadway. Improvements will focus on user-friendly walkways and bike lanes as well as improving vehicular flow at a low speed without compromising capacity and safety.



**Project Manager:** Dan Goldberg

**Fund:** General Fund

**Justification:** The City’s goal for the Lomas Santa Fe Corridor Feasibility Study is to identify physical improvements that could be constructed to improve the character, safety, walkability, bikeability and circulation along this key east-west arterial.

**Comments:** Revitalization of city’s infrastructure

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Likely increased, more frequent maintenance depending upon the nature of the improvements

**Begin Date:** February 2016

**End Date:** Ongoing

**Type:** Ongoing

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
	City CIP	\$ -	50,000	-	\$ 50,000
<i>Total</i>		-	50,000	-	\$ 50,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
Feb. 2016					ongoing

## Capital Improvement Program Fletcher Cove Access Ramp – 9441.06

**Description:** Perform feasibility analysis and cost estimate for reconstruction of concrete driving ramp and asphalt walking ramp that leads from Fletcher Cove Park to the beach



**Project Manager:** Dan Goldberg

**Fund:** General Fund

**Justification:** The upper 25% of the driving and walking ramps at Fletcher Cove were reconstructed during the renovation of Fletcher Cove Park. The remaining parts of the ramps are at least 20 years old and are showing signs of wear and tear from routine use.

**Comments:** This periodic maintenance will allow the driving and walking ramp to remain in operation

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety

**Operations Impact:** Routine maintenance of city infrastructure

**Begin Date:** July 2016

**End Date:** June 30, 2018

**Type:** Periodic Maintenance

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	TOT Sand Replen		15,000	-	\$ 15,000
			-	-	-
<i>Total</i>		\$ -	15,000	-	\$ 15,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					July-2018

**Capital Improvement Program  
Citywide Speed Survey  
XXXX.XX**

**Description:** Update Citywide Speed Survey



**Project Manager:** Dan Goldberg/Ron Borromeo

**Fund:** General Fund

**Justification:** Per California Vehicle Code, speed surveys need to be performed on all streets designated as collectors every 7 years.

**Comments:** Speed survey was last updated in October 2009.

**General Plan Consistency:** Provides transportation facilities that are adequate & efficient.

**Operations Impact:** Periodic updates to speed survey.

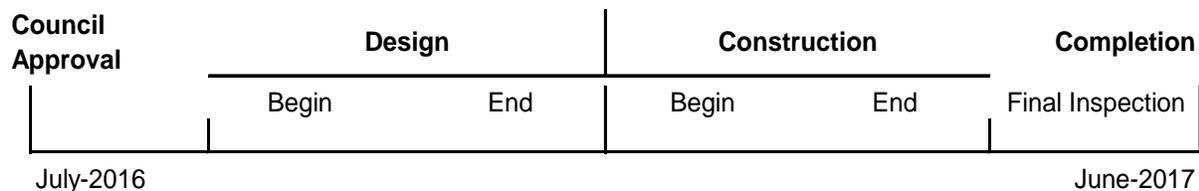
**Begin Date:** July 2016

**End Date:** June 2017

**Type:** New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	City CIP		50,000		\$ 50,000
<i>Total</i>		\$ -	50,000	-	\$ 50,000

**Estimated Project Timeline**



**Capital Improvement Program  
City Hall Deferred Maintenance and Repair  
XXXX.XX**

**Description:** Provide deferred maintenance to various areas at City Hall including the north/west facing shingle roof, the elevator and the main staircase



**Project Manager:** Steve Kerr

**Fund:** General Fund

**Justification:** This project will provide deferred maintenance at City Hall.

**Comments:** Routine maintenance to City Hall will extend the life of the various components of the building.

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

**Operations Impact:** None

**Begin Date:** July 2016                      **End Date:** June 2017                      **Type:** New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Facilities Replacement		44,000		\$ 44,000
<i>Total</i>		\$ -	44,000	-	\$ 44,000

**Estimated Project Timeline**

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					June-2017

## Capital Improvement Program Street Project Stevens/Valley Ave Corridor Improvements – XXXX.XX

**Description:** Stevens-Valley Ave corridor bicycle and pedestrian improvements from Via de la Valle to Lomas Santa Fe Drive



**Project Manager:** Jim Greenstein

**Fund:** TransNet & ATGP Funding

**Justification:** This project will enhance this major corridor for all modes of active transportation by constructing sidewalks in missing locations, add bike lanes, improve pedestrian crossings, implement traffic calming and resurface roadways.

**Comments:** The City was awarded an Active Transportation grant for this project.

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

**Operations Impact:** Upgrades and rehabilitates roadway infrastructure

**Begin Date:** Jan 2016      **End Date:** July 2017      **Type:** New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	Transnet II		250,000	-	\$ 250,000
	ATGP (TDA)		500,000	-	\$ 500,000
<i>Total</i>		\$ -	750,000	-	\$ 750,000

### Estimated Project Timeline

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
May-2016					July-2017

**Capital Improvement Program  
Public Facilities - Infrastructure Project  
Del Mar Shores Staircase Lifeguard Tower Improvements – 9444.01**

**Description:** Provides for the installation of electricity to the lifeguard station



**Project Manager:** Dan Goldberg/Steve Kerr

**Fund:** Local Coast Plan

**Justification:** Improvements would help with the level of service at the new lifeguard station.

**Comments:** Electricity would be obtained by either solar or running new lines to the station.

**General Plan Consistency:** Ensure the preservation of open space for scenic beauty, recreation, the conservation of natural resources and the protection of public health and safety.

**Operations Impact:** Routine maintenance

**Begin Date:** July 2016                      **End Date:** June 2017                      **Type:** New

Project Costs	Funding Source	Amount Appropriated			Total
		Prior Years	FY 16/17	Future Years	
Construction	TOT Sand Replen		24,000		\$ 24,000
					\$ -
<i>Total</i>		\$ -	24,000	-	\$ 24,000

**Estimated Project Timeline**

Council Approval	Design		Construction		Completion
	Begin	End	Begin	End	Final Inspection
July-2016					June-2017

## REFERENCE MATERIALS

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### GLOSSARY

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#### ***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

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### GLOSSARY (Continued)

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#### ***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

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### GLOSSARY (Continued)

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#### ***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

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### GLOSSARY (Continued)

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#### ***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

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### GLOSSARY (Continued)

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#### ***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

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### GLOSSARY (Continued)

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**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**

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### **EXPENDITURE ACCOUNTS - DEFINITIONS**

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#### **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**

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### EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

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#### **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**

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

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#### **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**

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### EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

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#### **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

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### ORGANIZATION OF THE CITY'S FUNDS

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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
- 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
- Debt Service Funds
  - Public Facilities
  - Capital Lease Fund

## REFERENCE

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

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- Capital Projects Fund
  - Public Improvement Grant Fund
  - Sand Replenishment/Retention and Coastal CIP (TOT)
  - 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

## **REFERENCE MATERIALS**

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### **DESCRIPTION OF OPERATING FUNDS**

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#### ***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.

#### ***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.

#### ***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.

## **REFERENCE MATERIALS**

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### DESCRIPTION OF OPERATING FUNDS (Continued)

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#### **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.

#### **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.

#### **255 CAMP FUND**

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

## **REFERENCE MATERIALS**

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### DESCRIPTION OF OPERATING FUNDS (Continued)

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#### **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.

#### **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.

#### **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.

## **REFERENCE MATERIALS**

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### DESCRIPTION OF DESIGNATION OF RESERVES

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#### ***DESIGNATED FOR CONTINGENCIES***

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

#### ***DESIGNATED FOR HOUSING***

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

# **REFERENCE MATERIALS**

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## **FINANCIAL POLICIES**

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### **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**

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

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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**

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

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#### **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.

#### **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**

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### FINANCIAL POLICIES (Continued)

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## **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**

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

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#### **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**

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

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#### **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**

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### FINANCIAL POLICIES (Continued)

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## **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**

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### FINANCIAL POLICIES (Continued)

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

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

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

#### **ENTERPRISE FUND**

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

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

The rates charged should be reviewed periodically.

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY

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#### **ACCRUED INTEREST**

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

#### **AGENCIES**

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

#### **ASKED**

The price at which securities are offered.

#### **BANKERS'S ACCEPTANCE ("BA")**

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

#### **BASIS POINT**

One basis point is one hundredth of one percent.

#### **BID**

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

#### **BOOK VALUE**

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

#### **BROKER**

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

#### **CERTIFICATE OF DEPOSIT ("CD")**

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

#### **COLLATERAL**

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

#### **COMMERCIAL PAPER**

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

#### **COMPREHENSIVE ANNUAL FINANCIAL REPORT ("CAFR")**

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

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY (Continued)

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#### ***CURRENT MATURITY***

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

#### ***DEALER***

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

#### ***DEBENTURE***

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

#### ***DELIVERY VERSUS PAYMENT***

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

#### ***DERIVATIVES***

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

#### ***DISCOUNT***

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

#### ***DISCOUNT SECURITIES***

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

#### ***DIVERSIFICATION***

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

#### ***FACE VALUE***

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

#### ***FEDERAL CREDIT AGENCIES***

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

#### ***FEDERAL DEPOSIT INSURANCE CORPORATION (“FDIC”)***

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY (Continued)

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#### **FEDERAL FUNDS RATE**

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

#### **FEDERAL HOME LOAN BANKS (“FHLB”)**

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

#### **FEDERAL NATIONAL MORTGAGE ASSOCIATION (“FNMA”)**

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

#### **FEDERAL OPEN MARKET COMMITTEE (“FOMC”)**

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

#### **FEDERAL RESERVE SYSTEM**

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

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

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

#### **LIQUIDITY**

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

#### **LOCAL AGENCY INVESTMENT FUND (“LAIF”)**

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY (Continued)

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#### **MARKET VALUE**

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

#### **MASTER REPURCHASE AGREEMENT**

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

#### **MATURITY**

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

#### **MONEY MARKET**

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

#### **OFFER**

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

#### **OPEN MARKET OPERATIONS**

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

#### **PAR VALUE**

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

#### **PORTFOLIO**

A collection of securities held by an investor.

#### **PRIMARY DEALER**

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

#### **PRINCIPAL**

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

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY (Continued)

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#### **QUALIFIED PUBLIC DEPOSITORIES**

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

#### **RATE OF RETURN**

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

#### **RATING**

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

#### **REPURCHASE AGREEMENT ("RP" OR "REPO")**

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

#### **SAFEKEEPING**

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

#### **SECONDARY MARKET**

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

#### **SECURITIES AND EXCHANGE COMMISSION (SEC)**

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

#### **SEC RULE 15c3-1**

See "Uniform Net Capital Rule".

#### **STRUCTURED NOTES**

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

#### **TREASURY BILLS**

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

#### **TREASURY BONDS**

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

## REFERENCE MATERIALS

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### INVESTMENT GLOSSARY (Continued)

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#### **TREASURY NOTES**

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

#### **UNDERWRITER**

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

#### **UNIFORM NET CAPITAL RULE**

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

#### **YIELD**

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

#### **YIELD CURVE**

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

# CITY OF SOLANA BEACH

## INVESTMENT POLICY

FISCAL YEAR 2015/16

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## **I. INTRODUCTION**

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

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

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

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

This investment policy was endorsed and adopted by the City of Solana Beach City Council and is effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 20XX, and replaces any previous versions.

## **II. 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.

### **III. 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."

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.

#### **IV. 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.** Safety 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.

#### **V. DELEGATION OF AUTHORITY**

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:

- 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 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, any of the other 49 states, and any local City within the State of California, provided that:
  - The securities are rated "A" 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. **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.

- 3. 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 25% of the portfolio may be invested in any single City/GSE issuer.
  - The maximum maturity does not exceed five (5) years.
- 4. BANKER'S ACCEPTANCES**, provided that:
- They are issued by institutions which have short-term debt obligations rated "A-1" or higher by at least one NRSRO; or long-term debt obligations which are rated "A" 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.
- 5. COMMERCIAL PAPER**, provided that:
- The issuer is a corporation organized and operating in the United States with assets in excess of \$500 million.
  - The securities are rated "A-1" or higher by at least one NRSRO.
  - They are issued by corporations which have long-term obligations rated "A" 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.

- 6. 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 higher by at least one NRSRO; or long-term obligations rated "A" 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.
- 7. 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.
- 8. 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.
- 9. 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.
- 10. COLLATERALIZED BANK DEPOSITS.** City's deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651.
- 11. 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.
- 12. 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.
- 13. 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
- 14. 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 "A" 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.

**15. ASSET-BACKED SECURITIES**, provided that:

- The securities are rated “AA” or higher by a NRSRO.
- They are issued by an issuer having long-term debt obligations rated “A” or higher by at least one 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 Security issuer.
- The maximum legal final maturity does not exceed five (5) years.
- Mortgage collateral is prohibited.

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

- Such Funds 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 investing in the securities and obligations authorized by California Government Code, Section 53601 and with assets under management in excess of \$500 million.
- No more than 20% of the total portfolio may be invested in Money Market Mutual Funds.

**16. 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 “AA” 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.
- 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. 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?

## **XII. 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.

### **XIII. 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.

### **XIV. 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.

### **XV. 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.

- 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 by an NRSRO to a level below the quality required by this investment policy, it will be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
- If a security is downgraded, the Treasurer will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
- If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly 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 percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%.
- 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.

## **XVI. 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.

## **XVII. 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.

## **XVIII. 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.

**XIX. 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.

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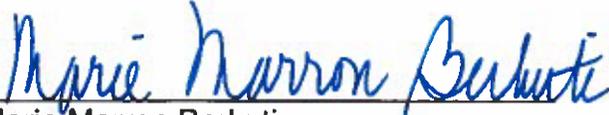
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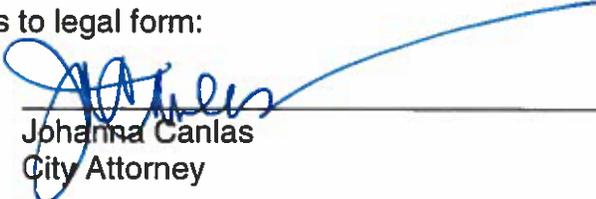
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City Council

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22-MAR-2016

## 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 "FreddieMac" issues discount notes, bonds and mortgage pass-through securities.

**FNMA.** Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds and mortgage pass-through securities.

**GNMA.** The Government National Mortgage Association, known as "GinnieMae," 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 and are payable upon order to the bearer or initial depositor (investor).

**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.