



CITY OF SOLANA BEACH

ADOPTED BUDGET

FY 2026 & FY 2027

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City of
Solana Beach
California



**TWO-YEAR BUDGET
FISCAL YEARS 2026 & 2027**

LESA HEEBNER
Mayor

JILL MACDONALD
Deputy Mayor

KRISTI BECKER
Council Member

JEWEL EDSON
Council Member

DAVID A. ZITO
Council Member

ALYSSA MUTO
City Manager

RACHEL JACOBS
Director of Finance

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

CITY COUNCIL

LESA HEEBNER
Mayor

JILL MACDONALD
Deputy Mayor

KRISTI BECKER
Council Member

JEWEL EDSON
Council Member

DAVID A. ZITO
Council Member

ADVISORY COMMISSIONS

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

CITY ADMINISTRATION

ALYSSA MUTO
City Manager

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

CITY OF SOLANA BEACH

Organizational Chart
Fiscal Year 2026 & 2027



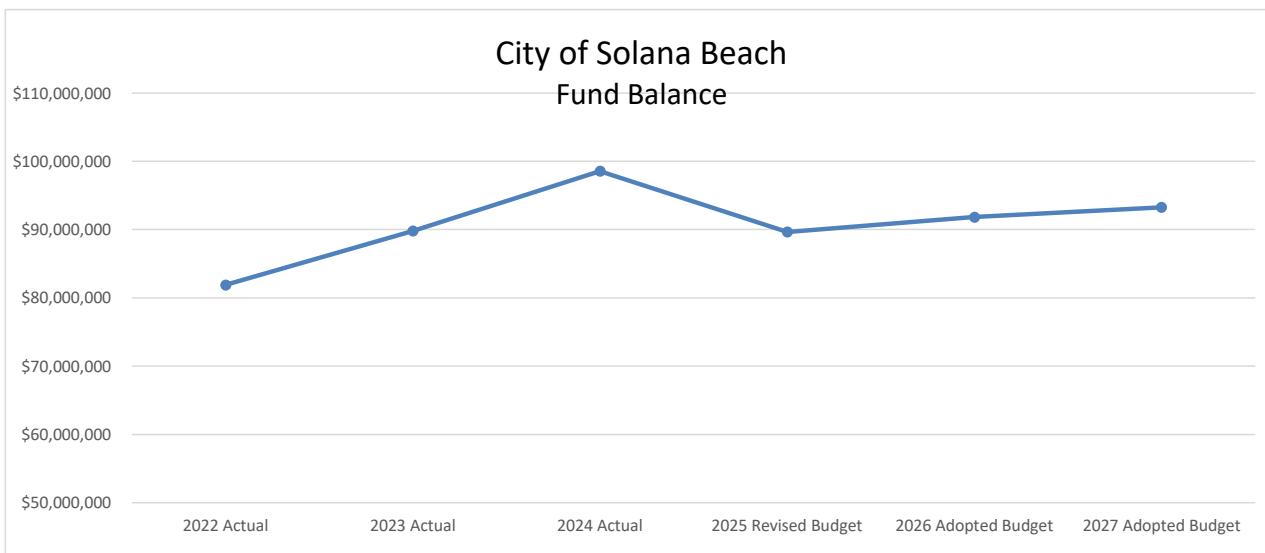
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**CITYWIDE
RESOURCES
AND
APPROPRIATIONS
SUMMARY**

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CITY OF SOLANA BEACH
SUMMARY OF FUND BALANCE
FY 2026 & FY 2027

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100 General Fund	14,451,963	14,154,677	15,139,221	15,231,863	15,378,594	15,511,503
110 General Fund - Measure S	-	1,192,079	1,864,578	3,445,957	5,905,207	8,232,486
Total General Fund	14,451,963	15,346,756	17,003,799	18,677,820	21,283,801	23,743,989
1XX Internal Service Funds	5,729,516	7,834,616	11,347,108	10,583,640	10,952,272	9,490,281
202 Gas Tax	554,406	672,674	749,516	468,352	566,219	499,530
2XX Special Districts	4,486,090	4,782,221	4,973,619	4,287,694	4,473,883	4,639,858
213 Developer Pass-Thru	(87)	(1)	(1)	11,614	11,614	11,614
214 Fire Mitigation Fees	56,053	64,871	61,205	25,605	24,869	24,086
219 COPS	342,790	346,113	334,542	296,115	26,115	11,115
225 RTCIP	222,552	308,324	316,696	309,295	287,805	266,570
228 TRANSNET	(51,330)	78,612	78,612	(271,738)	(247,738)	(216,738)
240 CDBG	(16,429)	(16,737)	(16,737)	(16,737)	(16,737)	(16,737)
246 Miscellaneous Grants	225,720	88,296	134,098	89,298	44,348	24,348
247 SB 1 Streets & Roads	267,500	520,974	469,579	129,679	175,952	222,435
250 Coastal Business/Visitors	1,000,934	1,159,662	1,354,604	1,250,560	1,390,221	1,548,146
255 Camp Programs	79,040	85,850	(44,202)	(239,828)	(239,828)	(239,828)
263 Housing	1,388,378	1,394,850	1,461,545	1,457,845	1,499,965	1,543,349
270 Public Safety Special Revenues	606,568	711,199	812,554	647,871	538,128	427,976
320 Capital Leases	24,888	24,914	24,915	24,915	24,915	24,915
450 Sand Replenishment TOT	1,188,648	1,093,778	1,388,516	1,407,792	1,666,190	1,952,225
453 Park Development Impact	361,277	551,658	652,095	352,935	187,994	228,504
454 Transportation Impact	1,608,645	1,874,969	1,963,185	819,485	398,062	581,336
455 Public Use Impact	99,688	274,722	291,903	73,199	14,111	30,776
456 Sand Mitigation Impact Fee	-	-	-	300,221	307,162	314,311
457 Public Recreation Impact Fee	-	-	-	696,934	490,339	359,296
459 City CIP	2,325,325	3,989,383	6,469,430	1,030,532	1,033,326	1,070,104
472 Pacific Undergrounding CIP	-	36,125	27,130	10,000	10,000	10,000
473 Marsolan Undergrounding CIP	56,636	73,280	73,280	73,280	73,280	73,280
476 South Solana Sewer District CIP	(35,523)	(35,523)	-	-	-	-
Total Governmental Funds Balance	34,973,245	41,261,586	49,926,991	42,496,377	44,976,267	46,624,740
509 Sanitation	50,319,500	51,403,038	49,876,887	48,427,292	47,859,955	47,376,694
652 Successor Agency	(2,155,765)	(1,977,345)	(1,829,371)	(1,830,462)	(1,826,710)	(1,827,943)
660 OPEB Obligation Trust	1,207,148	1,442,775	1,961,374	1,950,374	2,202,674	2,467,553
67X Assessment Districts - Debt Svc	(2,436,280)	(2,337,201)	(1,376,789)	(1,378,789)	(1,378,087)	(1,377,023)
Total City Fund Balance	81,907,848	89,792,852	98,559,092	89,664,792	91,834,098	93,264,021



CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2026 & FY 2027

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
OPERATING BUDGET							
RESOURCES¹							
100 General Fund	24,002,768	25,774,391	26,507,441	24,265,232	25,952,261	26,776,155	27,809,201
110 General Fund - Measure S	-	1,196,851	5,085,351	4,488,000	4,805,800	5,018,494	5,164,772
1XX Internal Service Funds	1,668,222	3,897,152	5,882,081	3,491,100	4,261,971	3,415,268	3,564,420
202 Gas Tax	319,311	338,682	392,986	389,008	389,008	387,867	388,311
2XX Special Districts	1,290,165	1,560,202	1,798,073	1,563,667	1,563,668	1,837,868	1,881,734
213 Developer Pass-Thru	105,637	81,274	61,184	100,000	125,000	100,000	100,000
214 Fire Mitigation Fees	42,019	16,385	23,242	15,000	15,000	16,764	16,817
219 COPS	151,111	168,836	196,793	148,150	148,150	180,000	185,000
225 RTCIP	85,298	85,928	12,148	50,000	50,000	8,510	8,765
228 TRANSNET	472,231	484,676	640,105	485,105	485,105	559,105	566,105
240 CDBG	73,740	137,476	741	45,000	103,312	50,000	50,000
246 Miscellaneous Grants	1,737,315	1,544,439	354,470	18,000	7,044,204	27,315	880,087
247 SB 1 Streets & Roads	270,303	290,702	348,810	260,100	260,100	346,325	346,537
250 Coastal Business/Visitors	179,971	234,616	272,649	209,438	234,438	271,561	286,019
255 Camp Programs	506,847	548,516	594,010	565,000	565,000	849,823	889,109
263 Housing	741,951	7,325	67,502	6,300	6,300	42,120	43,384
270 Public Safety Special Revenues	445,507	295,830	289,508	220,000	223,112	263,021	271,912
320 Capital Leases	70,400	70,400	70,375	70,375	70,375	70,374	70,374
Total Resources	32,162,794	36,733,681	42,597,470	36,389,475	46,302,804	40,220,569	42,522,547
APPROPRIATIONS¹							
100 General Fund	21,196,661	26,071,677	25,522,897	24,076,998	25,859,620	26,629,424	27,676,292
110 General Fund- Measure S	-	4,772	4,412,853	1,436,400	3,224,421	2,559,244	2,837,493
1XX Internal Service Funds	1,838,806	1,792,053	2,369,589	2,434,681	5,025,438	3,046,636	5,026,411
202 Gas Tax	190,846	220,414	316,144	430,000	670,172	290,000	455,000
2XX Special Districts	1,146,570	1,264,071	1,606,675	1,730,858	2,249,593	1,651,679	1,715,759
213 Developer Pass-Thru	105,637	81,187	61,184	100,000	113,385	100,000	100,000
214 Fire Mitigation Fees	-	7,566	26,908	15,000	50,600	17,500	17,600
219 COPS	146,240	165,513	208,364	145,000	186,577	450,000	200,000
225 RTCIP	68	156	3,776	-	57,401	30,000	30,000
228 TRANSNET	437,187	354,734	640,105	535,105	835,455	535,105	535,105
240 CDBG	73,509	137,784	741	45,000	103,312	50,000	50,000
246 Miscellaneous Grants	1,688,679	1,681,862	308,667	18,000	7,089,004	72,265	900,087
247 SB 1 Streets & Roads	233,228	37,228	400,205	300,000	600,000	300,052	300,054
250 Coastal Business/Visitors	60,472	75,888	77,707	91,374	338,482	131,900	128,094
255 Camp Programs	459,464	541,706	724,062	753,388	760,626	849,823	889,109
263 Housing	737	852	808	10,000	10,000	-	-
270 Public Safety Special Revenues	235,010	191,199	188,153	220,000	387,795	372,764	382,064
320 Capital Leases	70,374	70,374	70,374	70,375	70,375	70,374	70,374
Total Appropriations	27,883,486	32,699,037	36,939,212	32,412,178	47,632,255	37,156,765	41,313,441
CHANGE IN OPERATING FUNDS BALANCE							
	4,279,309	4,034,644	5,658,258	3,977,297	(1,329,451)	3,063,804	1,209,106

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
CAPITAL BUDGET							
RESOURCES¹							
450 Sand Replenishment TOT	369,416	8,917,465	508,152	399,277	399,276	505,926	533,565
453 Park Development Impact	237,867	190,652	100,779	50,840	50,840	85,215	90,671
454 Transportation Impact	1,030,582	267,450	89,303	256,300	256,300	178,577	183,274
455 Public Use Impact	86,463	175,154	17,341	5,000	5,000	15,912	16,665
456 Sand Mitigation Impact	-	-	-	-	300,221	6,941	7,149
457 Public Recreation Impact	-	-	-	-	696,934	18,405	18,957
459 City CIP	1,136,458	2,810,886	4,052,588	-	666,811	636,059	640,141
47X Assessment Districts	-	42,000	69,226	-	-	-	-
Total Resources	2,860,786	12,403,606	4,837,390	711,417	2,375,381	1,447,035	1,490,422
APPROPRIATIONS¹							
450 Sand Replenishment TOT	167,831	9,012,335	213,414	190,000	380,000	247,528	247,530
453 Park Development Impact	-	271	342	-	350,000	250,156	50,161
454 Transportation Impact	781	1,126	1,087	-	1,400,000	600,000	-
455 Public Use Impact	-	119	160	-	223,704	75,000	-
456 Sand Mitigation Impact	-	-	-	-	-	-	-
457 Public Recreation Impact	-	-	-	-	-	225,000	150,000
459 City CIP	464,139	1,146,828	1,572,541	480,000	6,105,710	633,265	603,363
47X Assessment Districts	-	(10,769)	42,698	-	17,130	-	-
Total Appropriations	632,751	10,149,910	1,830,242	670,000	8,476,544	2,030,949	1,051,054
CHANGE IN CAPITAL FUNDS BALANCE							
	2,228,035	2,253,696	3,007,148	41,417	(6,101,163)	(583,914)	439,368
ENTERPRISE BUDGET							
RESOURCES							
509 Sanitation	6,008,451	5,512,286	5,501,122	5,946,685	5,946,685	6,702,402	7,362,882
Total Resources	6,008,451	5,512,286	5,501,122	5,946,685	5,946,685	6,702,402	7,362,882
APPROPRIATIONS							
509 Sanitation	4,099,845	4,428,749	7,027,273	7,235,964	7,396,280	7,269,739	7,846,143
Total Appropriations	4,099,845	4,428,749	7,027,273	7,235,964	7,396,280	7,269,739	7,846,143
CHANGE IN ENTERPRISE FUNDS BALANCE							
	1,908,607	1,083,538	(1,526,151)	(1,289,279)	(1,449,595)	(567,337)	(483,261)
TRUST FUNDS BUDGET							
RESOURCES							
65X Successor Agency	273,225	281,374	268,157	303,513	303,513	255,400	263,000
660 OPEB Obligation Trust	(51,051)	243,050	528,537	-	-	264,300	278,879
67X Assessment District Debt Service	213,721	239,691	265,697	-	219,474	219,464	219,464
Total Resources	435,895	764,115	1,062,390	303,513	522,987	739,164	761,343
APPROPRIATIONS							
65X Successor Agency	108,938	102,955	120,183	303,513	304,604	251,648	264,233
660 OPEB Obligation Trust	7,023	7,423	9,937	-	11,000	12,000	14,000
67X Assessment District Debt Service	204,828	117,413	106,324	-	221,474	218,763	218,400
Total Appropriations	320,789	227,791	236,445	303,513	537,078	482,411	496,633
CHANGE IN TRUST FUNDS BALANCE							
	115,106	536,325	825,946	-	(14,091)	256,754	264,710
NET CHANGE IN FUND BALANCE							
	8,531,056	7,908,202	7,965,201	2,729,435	(8,894,300)	2,169,307	1,429,923
Total Beginning Fund Balance	73,279,770	81,907,848	89,792,852	98,559,092	98,559,092	89,664,792	91,834,098
GL Adjustments	97,022	(23,198)	801,039				
PROJECTED TOTAL ENDING FUND BALANCE	81,907,848	89,792,852	98,559,092	101,288,527	89,664,792	91,834,098	93,264,021

¹ Data includes interfund transfers.

CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2026

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
General Funds						
100 General Fund	15,231,863	-	26,776,155	(26,240,777)	(388,647)	15,378,594
110 M esaure S Fund	3,445,957	-	5,018,494	(1,580,622)	(978,622)	5,905,207
1XX Internal Service Funds	10,583,640	392,316	3,022,952	(3,046,636)	-	10,952,271
Total General Funds	29,261,460	392,316	34,817,600	(30,868,035)	(1,367,269)	32,236,072
Special Revenue Funds						
202 Gas Tax	468,352	-	387,867	(290,000)	-	566,219
2XX Special Districts	4,287,694	-	1,837,868	(1,581,304)	(70,375)	4,473,883
213 Developer Pass-Thru	11,614	-	100,000	(100,000)	-	11,614
214 Fire Mitigation Fees	25,605	-	16,764	(17,500)	-	24,869
219 COPS	296,115	-	180,000	(450,000)	-	26,115
225 RTCIP	309,295	-	8,510	(30,000)	-	287,805
228 TRANSNET	(271,738)	-	559,105	(535,105)	-	(247,738)
240 CDBG	(16,737)	-	50,000	(50,000)	-	(16,737)
246 Micellaneous Grants	89,298	-	27,315	(72,265)	-	44,348
247 SB 1 Streets & Roads	129,679	-	346,325	(300,052)	-	175,952
250 Coastal Business/Visitors	1,250,560	-	271,561	(131,900)	-	1,390,221
255 Camp Programs	(239,828)	216,257	633,566	(849,823)	-	(239,828)
263 Housing	1,457,845	-	42,120	-	-	1,499,965
270 Public Safety Special Revenues	647,871	-	263,021	(372,764)	-	538,128
Total Special Revenue Funds	8,445,624	216,257	4,724,022	(4,780,713)	(70,375)	8,534,816
Debt Service Funds						
320 Capital Leases	24,915	70,374	-	(70,374)	-	24,915
67x Assessment Districts - Debt Service	(1,378,789)	-	219,464	(218,763)	-	(1,378,087)
Total Debt Service Funds	(1,353,874)	70,374	219,464	(289,137)	-	(1,353,172)
Capital Project Funds						
450 Sand Replenishment TOT	1,407,792	-	505,926	(247,528)	-	1,666,190
453 Park Development Impact	352,935	-	85,215	(250,156)	-	187,994
454 Transportation Impact	819,485	-	178,577	(600,000)	-	398,062
455 Public Use Impact	73,199	-	15,912	(75,000)	-	14,111
456 Sand Mitigation Impact	300,221	-	6,941	-	-	307,162
457 Public Recreation Impact	696,934	-	18,405	(225,000)	-	490,339
459 City CIP	1,030,532	500,000	136,059	(633,265)	-	1,033,326
47X Assessment Districts	83,280	-	-	-	-	83,280
Total Capital Project Funds	4,764,377	500,000	947,035	(2,030,949)	-	4,180,463
Enterprise Funds						
509 Sanitation	48,427,292	-	6,702,402	(7,269,739)	-	47,859,955
Total Enterprise Funds	48,427,292	-	6,702,402	(7,269,739)	-	47,859,955
Trust Funds						
652 Successory Agency	(1,830,462)	-	255,400	(251,648)	-	(1,826,710)
660 OPEB Obligation	1,950,374	-	264,300	(12,000)	-	2,202,674
Total Trust Funds	119,912	-	519,700	(263,648)	-	375,964
Total All Funds	89,664,791	1,178,947	47,930,223	(45,502,220)	(1,437,644)	91,834,098

CITY OF SOLANA BEACH
SUMMARY OF RESOURCES & APPROPRIATIONS BY FUND
FY 2027

	Beginning Balance	Transfers In	Resources	Appropriations	Transfers Out	Ending Balance
General Funds						
100 General Fund	15,378,594	-	27,809,201	(27,209,024)	(467,268)	15,511,503
110 Meseure S Fund	5,905,207	-	5,164,772	(1,515,640)	(1,321,853)	8,232,486
1XX Internal Service Funds	10,952,271	749,295	2,815,125	(5,026,411)	-	9,490,280
Total General Funds	32,236,072	749,295	35,789,098	(33,751,075)	(1,789,121)	33,234,270
Special Revenue Funds						
202 Gas Tax	566,219	-	388,311	(455,000)	-	499,530
2XX Special Districts	4,473,883	-	1,881,734	(1,645,384)	(70,375)	4,639,858
213 Developer Pass-Thru	11,614	-	100,000	(100,000)	-	11,614
214 Fire Mitigation Fees	24,869	-	16,817	(17,600)	-	24,086
219 COPS	26,115	-	185,000	(200,000)	-	11,115
225 RTCIP	287,805	-	8,765	(30,000)	-	266,570
228 TRANSNET	(247,738)	-	566,105	(535,105)	-	(216,738)
240 CDBG	(16,737)	-	50,000	(50,000)	-	(16,737)
246 Micellaneous Grants	44,348	-	880,087	(900,087)	-	24,348
247 SB 1 Streets & Roads	175,952	-	346,537	(300,054)	-	222,435
250 Coastal Business/Visitors	1,390,221	-	286,019	(128,094)	-	1,548,146
255 Camp Programs	(239,828)	239,701	649,408	(889,109)	-	(239,828)
263 Housing	1,499,965	-	43,384	-	-	1,543,349
270 Public Safety Special Revenues	538,128	-	271,912	(382,064)	-	427,976
Total Special Revenue Funds	8,534,816	239,701	5,674,079	(5,632,497)	(70,375)	8,745,724
Debt Service Funds						
320 Capital Leases	24,915	70,374	-	(70,374)	-	24,915
	(1,378,087)	-	219,464	(218,400)	-	(1,377,023)
Total Debt Service Funds	(1,353,172)	70,374	219,464	(288,774)	-	(1,352,108)
Capital Project Funds						
450 Sand Replenishment TOT	1,666,190	-	533,565	(247,530)	-	1,952,225
453 Park Development Impact	187,994	-	90,671	(50,161)	-	228,504
454 Transportation Impact	398,062	-	183,274	-	-	581,336
455 Public Use Impact	14,111	-	16,665	-	-	30,776
	307,162	-	7,149	-	-	314,311
	490,339	-	18,957	(150,000)	-	359,296
459 City CIP	1,033,326	-	640,141	(603,363)	-	1,070,104
47X Assessment Districts	83,280	-	-	-	-	83,280
Total Capital Project Funds	4,180,463	-	1,490,422	(1,051,054)	-	4,619,831
Enterprise Funds						
509 Sanitation	47,859,955	-	7,362,882	(7,846,143)	-	47,376,694
Total Enterprise Funds	47,859,955	-	7,362,882	(7,846,143)	-	47,376,694
Trust Funds						
652 Successory Agency	(1,826,710)	-	263,000	(264,233)	-	(1,827,943)
660 OPEB Obligation	2,202,674	-	278,879	(14,000)	-	2,467,553
Total Trust Funds	375,964	-	541,879	(278,233)	-	639,610
Total All Funds	91,834,098	1,059,370	51,077,824	(48,847,776)	(1,859,496)	93,264,021

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**GENERAL FUND
BUDGET
SUMMARY**

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CITY OF SOLANA BEACH
GENERAL FUND RESERVES
FY 2026 & FY 2027

			2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
FUND BALANCE									
Non Spendable:									
Restricted:									
165	32000	Pensions	3,218,592	5,003,450	6,764,356	4,181,991	6,813,106	6,943,106	7,088,106
Committed									
100	33060	Public Facilities	924,228	924,228	924,228	1,129,228	860,433	610,278	357,955
100	33260	Public Art	26,728	26,728	26,728	22,228	-	-	-
160	32000	OPEB	206,556	204,081	220,345	206,556	220,010	220,010	220,010
100	33190	In-Lieu Housing	100,786	100,786	100,786	100,786	-	-	-
100	33360	Parks & Recreation	37,057	37,057	37,057	32,198	45,554	45,554	45,554
Assigned to:									
100	33070	Park Fee	44,518	44,518	44,518	44,518	44,518	44,518	44,518
100	33320	Community Television	87,740	87,740	87,740	242,740	80,561	125,561	173,561
100	33330	Street Sweeping	134,706	134,706	134,706	287,306	112,661	164,661	219,661
100	34190	Housing	1,499,500	1,499,500	1,499,500	1,499,500	1,600,286	1,600,286	1,600,286
120	32000	Self-Insurance	486,288	203,596	158,519	1,284	135,604	65,438	(5,992)
125	32000	Worker's Comp	734,021	719,393	779,969	269,305	605,615	271,125	(55,501)
135	32000	Asset Replacement	1,951,582	2,062,220	2,972,296	3,130,711	2,312,034	2,444,230	1,055,981
140	32000	Facilities Replacement	623,096	733,095	1,132,339	78,297	756,072	833,519	1,012,832
100	39500/39600	General Fund Encumbrances	-	-	-	-	-	-	-
Unassigned:									
100	32000	Unassigned General Fund	8,158,865	7,861,579	8,846,122	12,591,337	8,082,211	8,382,096	8,664,329
110	32000	Unassigned General Fund	-	1,192,079	1,864,578	4,916,178	3,445,957	5,905,207	8,232,486
100	34200	Designated for Contingencies	3,437,835	3,437,835	3,437,835	4,346,640	4,405,639	4,405,639	4,405,639
152	32000	Real Property Acquisition	(1,490,620)	(1,091,220)	(680,716)	(433,644)	(258,801)	174,844	174,844
Total Unassigned			10,106,080	11,400,273	13,467,819	21,420,511	15,675,006	18,867,787	21,477,298
Total Fund Balance			20,181,479	23,181,372	28,350,906	32,647,160	29,261,460	32,236,072	33,234,270

CITY OF SOLANA BEACH
SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2026 & FY 2027

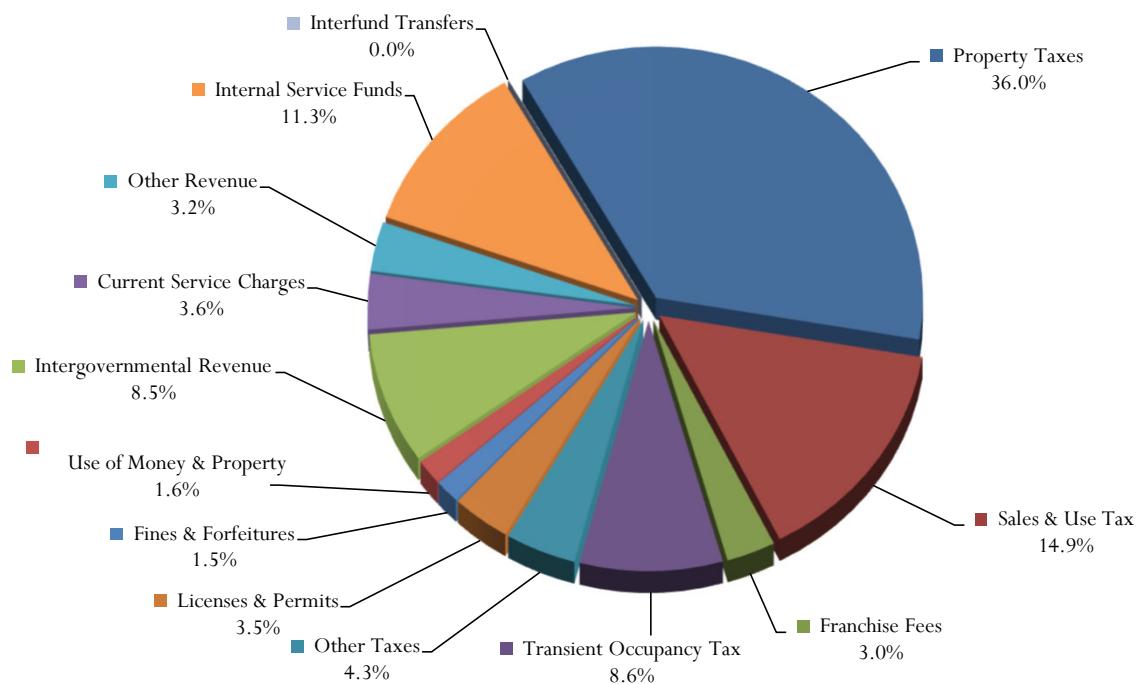
	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES - GENERAL FUND							
Taxes	17,755,642	20,091,532	24,372,260	22,936,515	23,781,515	20,763,698	21,612,781
Taxes - Measure S	-	-	-	-	750,000	4,400,000	4,488,000
Licenses & Permits	685,175	1,002,304	815,647	622,350	817,350	1,071,725	1,101,927
Fines and Forfeitures	261,932	408,220	528,722	320,200	320,200	456,500	468,330
Rev-Use of Money & Property	(218,923)	302,735	1,156,044	325,475	623,275	493,850	512,360
Intergovernmental Revenue	2,152,596	2,109,533	2,434,789	2,279,850	2,489,850	2,567,500	2,690,100
Current Services Charges	1,043,513	890,955	852,041	829,000	829,000	1,078,850	1,101,703
Other Revenue	732,489	574,680	1,433,291	1,439,842	1,141,933	962,526	998,772
Interfund Transfers In	1,590,343	1,591,285	-	-	4,938	-	-
General Fund Sub-Total	24,002,768	26,971,242	31,592,792	28,753,232	30,758,061	31,794,649	32,973,973
APPROPRIATIONS - GENERAL FUND							
General Government	4,462,691	5,761,021	5,687,790	5,116,955	5,250,728	5,827,251	6,135,729
Community Development	1,342,740	1,777,401	1,812,282	1,928,780	2,228,651	2,148,424	2,197,188
Public Safety	10,893,827	11,365,047	12,042,251	12,618,705	12,987,016	13,238,773	14,109,647
Public Works	2,582,392	3,075,979	3,060,990	3,535,368	3,953,202	4,180,980	4,349,495
Community Services	749,271	759,811	869,583	877,190	1,020,969	845,349	416,966
Transfers Out - Sales Tax Measure S	-	4,772	4,412,853	1,436,400	3,224,421	2,559,244	2,837,493
Transfers Out - CIP	1,165,740	3,332,416	2,050,000	-	419,054	388,647	467,268
General Fund Sub-Total	21,196,661	26,076,449	29,935,749	25,513,398	29,084,040	29,188,668	30,513,785
NET CHANGE IN GENERAL FUND BALANCE	2,806,107	894,793	1,657,043	3,239,834	1,674,021	2,605,981	2,460,188
RESOURCES - INTERNAL SERVICE FUNDS							
Risk Management Insurance	354,727	402,861	716,869	880,200	880,200	1,061,834	1,158,442
Workers' Compensation Insurance	513,336	406,013	626,657	557,750	557,750	415,468	466,165
Asset Replacement	9,935	305,003	1,473,671	1,208,300	1,978,071	688,978	1,106,064
Facilities Replacement	(22,198)	209,381	516,761	10,500	11,600	324,020	329,904
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	502,803	445,700	445,700	445,700	445,700	445,700	-
OPEB Obligation	317,999	322,000	315,000	309,900	309,900	319,268	328,846
Pension Stabilization	(8,380)	1,806,196	1,787,423	78,750	78,750	160,000	175,000
Internal Service Fund-Sub-Total	1,668,222	3,897,152	5,882,081	3,491,100	4,261,971	3,415,268	3,564,420
APPROPRIATIONS - INTERNAL SERVICE FUNDS							
Risk Management Insurance	486,928	685,553	761,946	944,006	903,115	1,132,000	1,229,872
Workers' Compensation Insurance	476,236	420,641	566,081	727,740	732,104	749,958	792,791
Asset Replacement	446,529	194,364	563,595	298,550	2,638,333	556,782	2,494,312
Facilities Replacement	96,480	99,381	117,518	100,600	387,867	246,573	150,590
PERS Side Fund	-	-	-	-	-	-	-
Real Property Acquisition	-	46,300	35,196	23,785	23,785	12,055	-
OPEB Obligation	314,129	324,475	298,736	310,000	310,235	319,268	328,846
Pension Stabilization	18,503	21,338	26,517	30,000	30,000	30,000	30,000
Internal Services Fund Sub-Total	1,838,806	1,792,053	2,369,589	2,434,681	5,025,438	3,046,636	5,026,411
NET CHANGE IN INTERNAL SERVICE FUNDS	(170,583)	2,105,099	3,512,491	1,056,419	(763,467)	368,632	(1,461,991)
TOTAL NET CHANGE IN FUND BALANCE	2,635,524	2,999,893	5,169,535	4,296,253	910,553	2,974,613	998,197
Beginning Fund Balance	17,545,954	20,181,479	23,181,372	28,350,906	28,350,906	29,261,460	32,236,072
PROJECTED ENDING FUND BALANCE	20,181,479	23,181,372	28,350,906	32,647,160	29,261,460	32,236,072	33,234,270

CITY OF SOLANA BEACH
SUMMARY OF GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2026 & FY 2027

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
Taxes	17,755,642	20,091,532	24,372,260	22,936,515	24,531,515	25,163,698	26,100,781
Licenses & Permits	685,175	1,002,304	815,647	622,350	817,350	1,071,725	1,101,927
Fines and Forfeitures	261,932	408,220	528,722	320,200	320,200	456,500	468,330
Rev-Use of Money & Property	(218,923)	302,735	1,156,044	325,475	623,275	493,850	512,360
Intergovernmental Revenue	2,152,596	2,109,533	2,434,789	2,279,850	2,489,850	2,567,500	2,690,100
Current Services Charges	1,043,513	890,955	852,041	829,000	829,000	1,078,850	1,101,703
Other Revenue	732,489	574,680	1,433,291	1,439,842	1,141,933	962,526	998,772
Interfund Transfers In	1,590,343	1,591,285	-	-	4,938	-	-
General Fund Sub-Total	24,002,768	26,971,242	31,592,792	28,753,232	30,758,061	31,794,649	32,973,973
Risk Management Insurance	354,727	402,861	716,869	880,200	880,200	1,061,834	1,158,442
Workers' Compensation Insurance	513,336	406,013	626,657	557,750	557,750	415,468	466,165
Asset Replacement	9,935	305,003	1,473,671	1,208,300	1,978,071	688,978	1,106,064
Facilities Replacement	(22,198)	209,381	516,761	10,500	11,600	324,020	329,904
Real Property Acquisition	502,803	445,700	445,700	445,700	445,700	445,700	-
OPEB Obligation	317,999	322,000	315,000	309,900	309,900	319,268	328,846
Pension Stabilization	(8,380)	1,806,196	1,787,423	78,750	78,750	160,000	175,000
Internal Service Fund-Total	1,668,222	3,897,152	5,882,081	3,491,100	4,261,971	3,415,268	3,564,420
Total Resources	25,670,990	30,868,395	37,474,873	32,244,332	35,020,032	35,209,916	36,538,393
APPROPRIATIONS							
General Government	4,462,691	5,761,021	5,687,790	5,116,955	5,250,728	5,827,251	6,135,729
Community Development	1,342,740	1,777,401	1,812,282	1,928,780	2,228,651	2,148,424	2,197,188
Public Safety	10,893,827	11,365,047	12,042,251	12,618,705	12,987,016	13,238,773	14,109,647
Public Works	2,582,392	3,075,979	3,060,990	3,535,368	3,953,202	4,180,980	4,349,495
Community Services	749,271	759,811	869,583	877,190	1,020,969	845,349	416,966
Sales Tax Measure S	-	4,772	4,412,853	1,436,400	3,224,421	2,559,244	2,837,493
Transfers Out	1,165,740	3,332,416	2,050,000	-	419,054	388,647	467,268
General Fund Sub-Total	21,196,661	26,076,449	29,935,749	25,513,398	29,084,040	29,188,668	30,513,785
Risk Management Insurance	486,928	685,553	761,946	944,006	903,115	1,132,000	1,229,872
Workers' Compensation Insurance	476,236	420,641	566,081	727,740	732,104	749,958	792,791
Asset Replacement	446,529	194,364	563,595	298,550	2,638,333	556,782	2,494,312
Facilities Replacement	96,480	99,381	117,518	100,600	387,867	246,573	150,590
Real Property Acquisition	-	46,300	35,196	23,785	23,785	12,055	-
OPEB Obligation	314,129	324,475	298,736	310,000	310,235	319,268	328,846
Pension Stabilization	18,503	21,338	26,517	30,000	30,000	30,000	30,000
Internal Services Fund Sub-Total	1,838,806	1,792,053	2,369,589	2,434,681	5,025,438	3,046,636	5,026,411
Total Appropriations	23,035,467	27,868,502	32,305,339	27,948,079	34,109,479	32,235,304	35,540,196
NET CHANGE IN FUND BALANCE	2,635,524	2,999,893	5,169,535	4,296,253	910,553	2,974,613	998,197
Beginning Fund Balance	17,545,954	20,181,479	23,181,372	28,350,906	28,350,906	29,261,460	32,236,072
PROJECTED ENDING FUND BALANCE	20,181,479	23,181,371	28,350,906	32,647,160	29,261,460	32,236,072	33,234,270

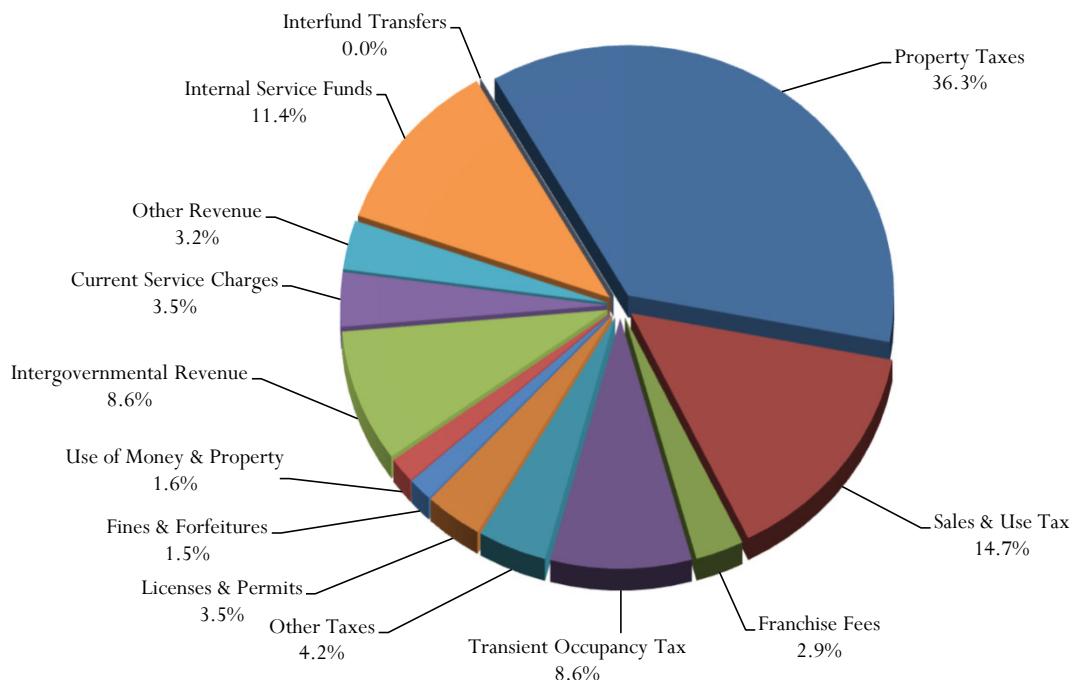
General Fund Resources

FY 2026



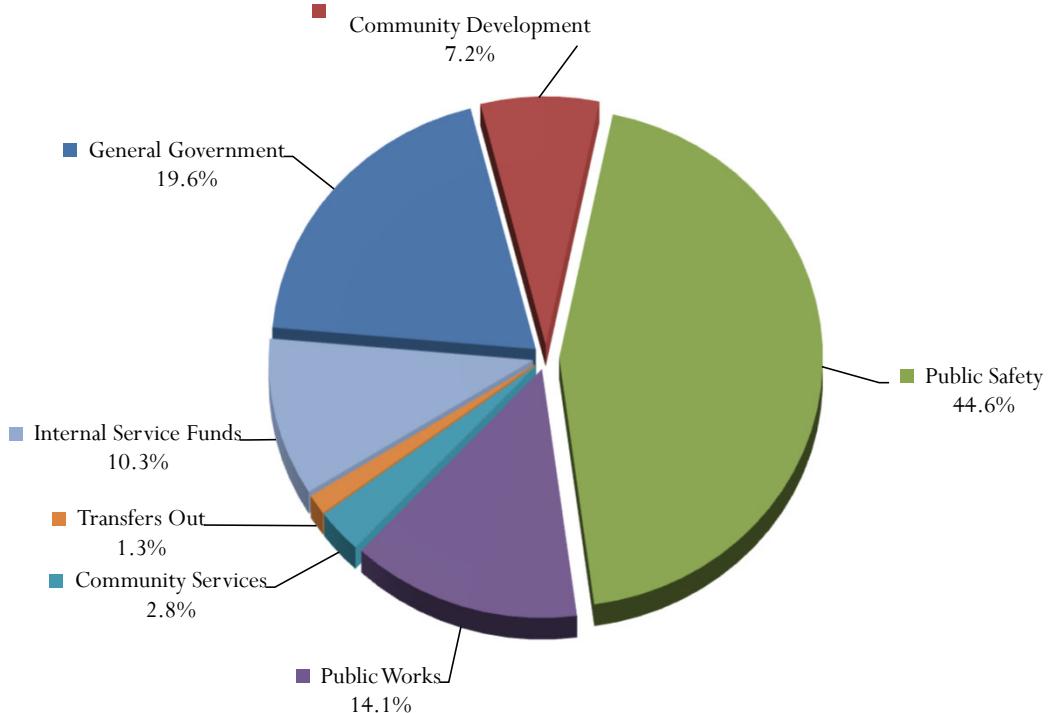
General Fund Resources

FY 2027



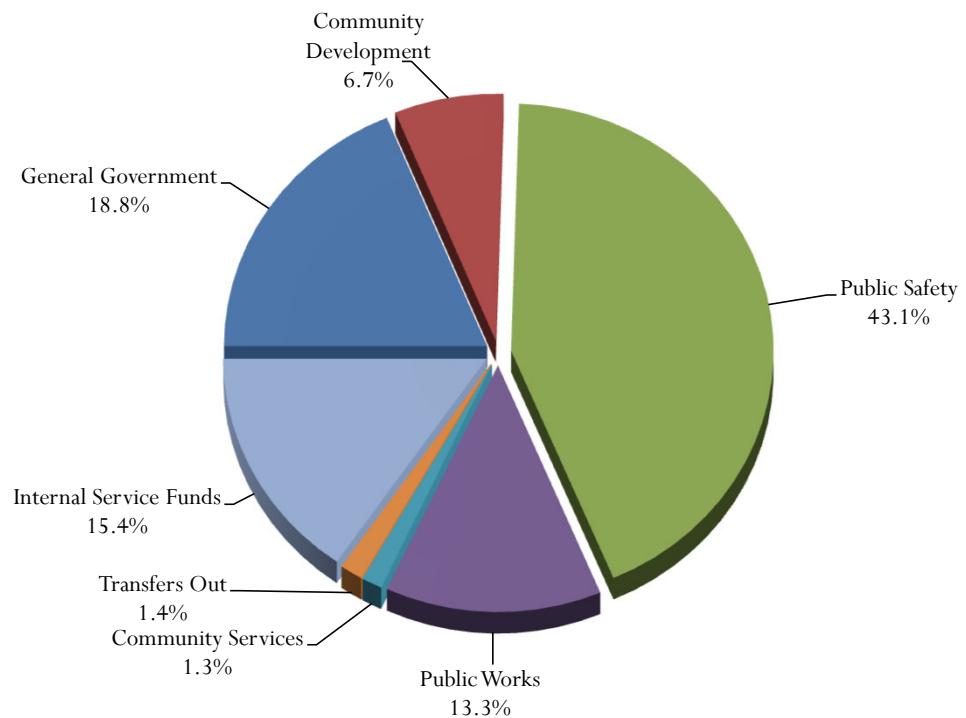
General Fund Appropriations

FY 2026



General Fund Appropriations

FY 2027



CITY OF SOLANA BEACH
GENERAL FUND RESOURCES & APPROPRIATIONS
FY 2026 & FY 2027

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
GENERAL FUND RESOURCES							
Tax Revenues							
Property Taxes - Current	9,067,724	9,949,243	10,493,656	9,996,980	10,596,980	10,776,224	11,305,070
Property Taxes - Delinquent	63,710	13,737	7,424	20,402	65,402	99,000	100,000
Total Property Taxes	9,131,434	9,962,980	10,501,081	10,017,382	10,662,382	10,875,224	11,405,070
Sales and Use Tax	4,413,265	4,648,922	4,425,148	4,488,000	4,488,000	4,497,919	4,628,482
Sales and Use Tax - Measure S	-	1,197,045	5,045,209	4,488,000	4,788,000	4,992,590	5,138,090
Transient Occupancy Tax - Hotels	1,084,932	1,182,951	1,184,699	1,121,551	1,421,551	1,425,000	1,467,750
TOT - Short-term Vacation Rentals	895,971	1,051,077	1,033,538	832,832	1,182,832	1,185,000	1,220,550
Franchise Fees	873,792	897,472	857,125	795,000	795,000	896,465	922,959
Property Transfer Tax	340,395	192,560	212,911	185,000	185,000	190,000	192,000
Street Sweeping	48,813	50,766	52,796	50,750	50,750	52,000	55,000
Hazardous Household Waste	32,542	33,844	35,198	33,000	33,000	37,000	38,000
Fire Benefit Fees	462,669	451,874	446,999	460,000	460,000	450,000	455,000
Solid Waste Fee NPDES	259,222	192,634	264,762	260,000	260,000	266,500	273,000
RDA Pass Thru Payments	212,607	229,407	312,794	205,000	205,000	296,000	304,880
Total Taxes and Fees Revenues	17,755,642	20,091,532	24,372,260	22,936,515	24,531,515	25,163,698	26,100,781
Licenses and Permits							
Business Registration	231,375	282,782	268,598	255,000	300,000	400,000	410,000
Building/Plumbing/Electrical/ Permits	423,261	683,342	510,582	332,000	482,000	605,500	623,700
Animal Licenses	-	-	-	-	-	-	-
Other Special Permits	30,540	36,180	36,467	35,350	35,350	66,225	68,227
Total Licenses and Permits	685,175	1,002,304	815,647	622,350	817,350	1,071,725	1,101,927
Fines and Penalties							
CVC Fines	60,184	74,142	119,367	65,000	65,000	80,000	85,000
Admin Citations	10,274	48,411	86,029	20,000	20,000	65,000	66,000
Parking Citations	93,295	144,955	115,230	110,000	110,000	120,000	122,000
Red Light Citations	98,179	140,712	208,096	125,000	125,000	191,500	195,330
False Alarm Fines	-	-	-	200	200	-	-
Total Fines and Penalties	261,932	408,220	528,722	320,200	320,200	456,500	468,330
Use of Money and Property							
Investment Interest Earnings	(287,764)	109,351	1,071,992	249,900	547,700	393,022	406,215
Sale of Personal Property	-	116,345	29	-	-	-	-
Property Rental	68,842	77,039	84,023	75,575	75,575	100,828	106,145
Total Use of Money and Property	(218,923)	302,735	1,156,044	325,475	623,275	493,850	512,360
Intergovernmental Revenues							
Motor Vehicle in-Lieu	1,897,370	2,053,486	2,194,459	2,180,000	2,320,000	2,400,000	2,520,000
State Homeowners Exemption (HOE)	49,251	49,275	47,505	49,000	49,000	50,000	51,000
Off Track Betting (OTB)	11,174	10,262	11,631	11,000	11,000	11,500	12,000
State Grants	-	-	167,072	-	-	-	-
Fire Revenue from Other Agencies	153,001	14,860	11,634	17,350	17,350	13,500	14,500
Miscellaneous	41,799	(18,350)	2,488	22,500	92,500	92,500	92,600
Total Intergovernmental Revenues	2,152,596	2,109,533	2,434,789	2,279,850	2,489,850	2,567,500	2,690,100
Service Charges							
Planning and Zoning	373,092	261,775	264,369	241,000	241,000	315,750	323,643
Building/Plan Check Fees	212,882	330,309	385,927	320,000	320,000	425,000	430,000
Public Facilities Fees	204,482	42,491	32,334	70,000	70,000	50,000	51,250
Engineering Fees	215,025	210,162	128,672	162,000	162,000	199,800	204,800
Fire Plan Check Fees	37,701	41,112	40,527	33,000	33,000	85,800	89,510
Park Fees	-	-	-	-	-	-	-
Miscellaneous	333	5,106	212	3,000	3,000	2,500	2,500
Total Service Charges	1,043,513	890,955	852,041	829,000	829,000	1,078,850	1,101,703

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
Other Revenues							
Community Grants/Contributions	15,000	15,000	15,000	20,000	20,000	15,000	15,000
Miscellaneous Revenues	232,489	66,380	244,823	188,875	223,875	220,000	225,000
Administration Charges	485,000	493,300	1,173,468	1,230,967	898,058	727,526	758,772
Total Other Revenues	732,489	574,680	1,433,291	1,439,842	1,141,933	962,526	998,772
Transfers In							
General Fund Transfers In	1,590,343	1,591,285	-	-	4,938	-	-
Total Transfers In	1,590,343	1,591,285	-	-	4,938	-	-
Subtotal General Fund	24,002,768	26,971,242	31,592,792	28,753,232	30,758,061	31,794,649	32,973,973
Risk Management Insurance							
Investment Interest Earnings	(11,951)	7,436	1,218	10,500	10,500	4,339	4,469
Miscellaneous Revenues	3,328	45,225	15,651	-	-	-	-
Departmental Charges	363,350	350,200	700,000	869,700	869,700	1,057,495	1,153,973
Total Risk Management	354,727	402,861	716,869	880,200	880,200	1,061,834	1,158,442
Workers' Compensation Insurance							
Investment Interest Earnings	(17,016)	6,113	12,562	7,350	7,350	15,187	15,642
Miscellaneous Revenues	65,801	0	114,094	-	-	-	-
Departmental Charges	464,550	399,900	500,000	550,400	550,400	400,281	450,523
Total Worker's Compensation	513,336	406,013	626,657	557,750	557,750	415,468	466,165
Asset Replacement							
Investment Interest Earnings	(68,282)	28,699	50,343	29,400	-	62,916	64,803
Technology Fee	13,217	11,575	13,428	10,000	12,900	61,356	64,399
Miscellaneous Revenues	-	(272)	-	-	-	-	-
Departmental Charges	65,000	65,000	176,500	122,500	122,500	172,390	227,567
Transfers In	-	200,000	1,233,400	1,046,400	1,842,671	392,316	749,295
Total Asset Replacement	9,935	305,003	1,473,671	1,208,300	1,978,071	688,978	1,106,064
Facilities Replacement							
Investment Interest Earnings	(22,198)	9,381	16,761	10,500	11,600	23,865	24,580
Departmental Charges/Transfers In	-	200,000	500,000	-	-	300,155	305,324
Total Facilities Replacement	(22,198)	209,381	516,761	10,500	11,600	324,020	329,904
Real Property Acquisition							
Departmental Charges	502,803	445,700	445,700	445,700	445,700	445,700	-
Total Real Property Acquisition	502,803	445,700	445,700	445,700	445,700	445,700	-
OPEB Obligation							
Departmental Charges	318,000	322,000	315,000	309,900	309,900	319,268	328,846
Transfers In	-	-	-	-	-	-	-
Total OPEB Obligation	317,999	322,000	315,000	309,900	309,900	319,268	328,846
Pension Stabilization							
Investment Interest Earnings	(493,455)	288,762	588,494	78,750	78,750	160,000	175,000
Departmental Charges	485,075	1,517,434	1,198,929	-	-	-	-
Total Pension Stabilization	(8,380)	1,806,196	1,787,423	78,750	78,750	160,000	175,000
TOTAL GENERAL FUND RESOURCES	25,670,990	30,868,395	37,474,873	32,244,332	35,020,032	35,209,916	36,538,393

GENERAL FUND APPROPRIATIONS

General Government							
City Council	351,113	368,811	363,958	357,502	390,577	279,284	282,897
City Clerk	525,612	542,707	648,491	705,943	675,943	724,878	831,297
City Manager	515,963	490,739	585,125	695,974	739,193	1,419,273	1,484,824
City Attorney	435,367	529,241	424,835	535,066	536,466	515,303	515,993
Finance	1,853,970	2,853,886	2,462,772	1,357,998	1,406,077	1,312,671	1,404,740
Support Services	34,770	35,516	33,812	41,784	41,784	41,904	43,404
Human Resources	278,908	358,611	508,332	680,080	700,080	708,836	729,244
Information Services	466,988	581,510	660,464	742,608	760,608	825,102	843,330
Total General Government	4,462,691	5,761,021	5,687,790	5,116,955	5,250,728	5,827,251	6,135,729

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
Community Development							
Planning	710,707	800,638	910,370	1,073,867	1,196,832	1,162,608	1,227,094
Building Services	469,974	666,461	612,607	548,808	698,808	626,792	593,486
Code & Parking Enforcement	162,058	310,302	289,305	306,105	333,011	359,024	376,608
Total Community Development	1,342,740	1,777,401	1,812,282	1,928,780	2,228,651	2,148,424	2,197,188
Public Safety							
Law Enforcement	4,620,603	4,754,247	4,789,738	4,962,454	4,977,454	4,860,215	5,295,233
Fire Department	5,075,041	5,324,969	5,839,042	6,290,591	6,531,144	6,597,374	6,928,733
Animal Regulation	90,391	94,761	93,236	94,000	98,236	101,236	103,972
Emergency Preparedness	35,754	30,052	34,018	34,750	37,380	39,200	41,100
Marine Safety	1,069,393	1,161,018	1,286,218	1,235,710	1,341,602	1,639,548	1,739,409
Shoreline Protection	2,645	-	-	1,200	1,200	1,200	1,200
Total Public Safety	10,893,827	11,365,047	12,042,251	12,618,705	12,987,016	13,238,773	14,109,647
Public Works							
Engineering	440,519	779,493	584,108	657,419	787,305	800,188	844,918
Storm Water Management	346,282	391,215	481,329	549,469	592,101	611,525	625,762
Street Maintenance	559,868	589,982	658,242	742,528	815,812	920,582	989,366
Traffic Safety	377,800	366,185	427,948	536,548	541,548	550,005	563,152
Street Sweeping	49,839	69,725	56,901	119,500	127,300	127,500	127,500
Park Maintenance	444,917	485,536	437,640	501,234	546,033	593,976	617,921
Public Facilities	363,167	393,844	414,822	428,670	543,103	577,205	580,876
Total Public Works	2,582,392	3,075,979	3,060,990	3,535,368	3,953,202	4,180,980	4,349,495
Community Services							
Community Services	135,674	167,824	187,193	185,049	232,938	23,212	24,795
Recreation	613,597	591,987	682,390	692,141	788,031	822,137	392,171
Total Community Services	749,271	759,811	869,583	877,190	1,020,969	845,349	416,966
Sales Tax Measure S							
Professional Services	-	4,772	11,663	-	42,800	25,622	25,640
Design	-	-	-	-	-	400,000	300,000
Construction	-	-	667,790	390,000	808,950	1,155,000	1,190,000
Transfer Out - CIP	-	-	3,733,400	1,046,400	2,372,671	978,622	1,321,853
Total Sales Tax Measure S	-	4,772	4,412,853	1,436,400	3,224,421	2,559,244	2,837,493
Transfers Out	1,165,740	3,332,416	2,050,000	-	419,054	388,647	467,268
Subtotal General Fund	21,196,661	26,076,449	29,935,749	25,513,398	29,084,040	29,188,668	30,513,785
Internal Service Funds							
Risk Management Insurance	486,928	685,553	761,946	944,006	903,115	1,132,000	1,229,872
Workers' Compensation Insurance	476,236	420,641	566,081	727,740	732,104	749,958	792,791
Asset Replacement	446,529	194,364	563,595	298,550	2,638,333	556,782	2,494,312
Facilities Replacement	96,480	99,381	117,518	100,600	387,867	246,573	150,590
Real Property Acquisition	-	46,300	35,196	23,785	23,785	12,055	-
PARS - OPEB	314,129	324,475	298,736	310,000	310,235	319,268	328,846
PARS - Pension	18,503	21,338	26,517	30,000	30,000	30,000	30,000
Subtotal Internal Service Funds	1,838,806	1,792,053	2,369,589	2,434,681	5,025,438	3,046,636	5,026,411
TOTAL GENERAL FUND APPROPRIATIONS	23,035,467	27,868,502	32,305,339	27,948,079	34,109,479	32,235,304	35,540,196
Resources over/(under) Appropriations	2,635,524	2,999,893	5,169,535	4,296,253	910,553	2,974,613	998,197
Beginning Fund Balance	17,545,954	20,181,479	23,181,372	28,350,906	28,350,906	29,261,460	32,236,072
PROJECTED ENDING FUND BALANCE	20,181,479	23,181,372	28,350,906	32,647,160	29,261,460	32,236,072	33,234,270

GENERAL GOVERNMENT

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General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5100 - City Council

FY 2026 & FY 2027

BUDGET UNIT	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100-5000-5100							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	65,723	72,971	65,934	70,759	78,559	88,000	89,248
61030 Overtime	-	-	-	400	-	-	-
62050 Retirement	5,480	5,971	6,031	6,439	7,199	7,277	8,097
62100 Medicare	2,095	2,050	1,880	1,089	1,939	2,281	2,386
62200 Flex Credit Benefit	84,739	79,856	74,869	74,807	74,495	75,042	75,291
62440 LT Disability Insurance	111	90	77	105	105	122	129
62450 Life Insurance	45	44	43	51	51	59	63
62550 2% Deferred Comp 457	316	463	438	352	480	400	400
62800 Auto Allowance	21,000	21,011	21,000	21,000	21,000	21,000	21,000
TOTAL PERSONNEL-SALARIES & BENEFITS	179,510	182,456	170,272	175,002	183,828	194,181	196,614
MATERIALS, SUPPLIES & SERVICES							
63150 Travel, Conferences, & Meetings	709	5,044	4,512	7,800	7,537	8,500	8,900
63300 Membership and Dues	97,331	102,828	112,052	112,700	112,612	-	-
64180 Books, Subscriptions, and Printing	317	122	-	100	-	-	-
64200 Departmental Special Supplies	46	61	21	-	200	-	-
65250 Rents/Leases	-	-	-	-	-	-	-
65290 Mileage	-	-	-	500	-	-	-
65300 Contribution to Other Agencies	69,500	74,500	69,500	53,000	78,000	68,000	68,000
65320 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERVICES	167,903	182,556	186,085	174,100	198,349	76,500	76,900
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	1,700	1,800	3,600	4,500	4,500	5,287	5,770
69200 Workers' Comp Charges	2,000	2,000	4,000	3,900	3,900	3,316	3,613
TOTAL CAPITAL, DEBT SVC & CHRGS	3,700	3,800	7,600	8,400	8,400	8,603	9,383
TOTAL CITY COUNCIL	351,113	368,811	363,958	357,502	390,577	279,284	282,897

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5150 - City Clerk

FY 2026 & FY 2027

BUDGET UNIT	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100-5000-5150							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	246,978	303,738	410,149	300,459	310,759	352,092	375,217
61020 Part Time & Temporary Salaries	110,686	11,982	5,625	37,435	3,935	58,968	62,556
61030 Overtime	2,290	1,573	4,526	2,675	2,675	2,575	2,575
61040 Special Pay	2,109	1,202	1,202	-	1,200	1,200	1,200
61050 Temporary Non-Payroll	-	-	4,120	-	43,730	-	-
62050 Retirement	24,939	28,178	41,156	41,012	41,012	47,055	55,018
62100 Medicare	4,877	4,528	6,103	5,857	5,857	7,140	7,594
62110 Social Security	3,284	691	349	-	-	-	-
62200 Flex Credit Benefit	45,522	45,536	43,514	63,359	63,359	77,546	82,199
62440 LT Disability Insurance	1,147	1,485	1,175	1,971	1,971	2,406	2,562
62450 Life Insurance	956	834	737	956	956	1,167	1,243
62550 2% Deferred Comp 457	5,251	4,278	5,645	5,435	5,435	6,633	6,870
62800 Auto Allowance	3,007	2,999	3,120	2,999	2,999	5,821	5,821
TOTAL PERSONNEL-SALARIES & BENEFITS	451,046	407,024	527,422	462,158	483,888	562,603	602,855
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	580	1,460	4,392	12,500	12,500	8,800	9,400
63200 Training	500	1,895	150	2,400	2,400	7,850	8,050
63300 Membership and Dues	845	735	950	2,850	2,850	1,810	1,810
64150 Election Supplies	-	16,657	525	65,000	5,000	2,800	65,000
64170 Postage	1,500	5,677	3,000	8,100	8,100	6,500	7,200
64180 Books, Subscriptions, and Printing	4,121	5,814	6,363	7,200	7,200	6,500	6,500
64190 Minor Equipment	-	922	-	600	1,200	700	800
64200 Departmental Special Supplies	8,106	9,042	4,489	12,000	11,400	10,000	10,000
65220 Advertising	2,355	2,272	1,120	5,000	5,000	6,000	6,000
65250 Rents and Leases	2,159	3,405	3,178	3,500	3,500	3,500	3,500
65290 Mileage	-	-	79	560	560	450	500
65300 Professional Services	34,100	61,330	61,624	83,175	91,445	68,085	66,035
65310 Maint. & Operation of Equipment	-	172	-	500	500	385	385
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	54,266	109,383	85,869	203,385	151,655	123,380	185,180
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	7,100	7,600	15,200	18,900	18,900	23,265	25,387
69200 Workers' Comp Charges	8,200	8,700	15,000	16,500	16,500	15,630	17,875
69300 Asset Replacement Charges	5,000	10,000	5,000	5,000	5,000	-	-
CAPITAL, DEBT SVC & CHRGS	20,300	26,300	35,200	40,400	40,400	38,895	43,262
TOTAL CITY CLERK	525,612	542,707	648,491	705,943	675,943	724,878	831,297

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5200 - City Manager

FY 2026 & FY 2027

BUDGET UNIT	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100-5000-5200							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	274,594	322,792	336,677	369,995	385,495	758,205	792,956
61020 Part Time & Temporary Salaries	27,290	-	-	-	59,540	50,968	52,496
61030 Overtime	2,697	2,027	2,997	2,889	2,889	4,841	4,841
61040 Special Pay	990	-	-	-	-	-	-
62050 Retirement	26,265	27,345	25,488	42,974	42,974	76,976	85,964
62100 Medicare	5,216	4,684	4,921	6,141	7,218	13,576	14,208
62110 Social Security	-	-	-	-	4,602	3,160	3,255
62200 Flex Credit Benefit	44,525	40,832	33,385	50,609	50,609	122,245	129,579
62440 LT Disability Insurance	1,445	1,159	822	2,152	2,152	4,453	4,645
62450 Life Insurance	2,164	812	636	1,044	1,044	2,160	2,253
62550 Deferred Compensation	15,969	16,981	14,242	17,578	17,108	23,772	23,850
62800 Auto Allowance	3,901	3,792	3,733	3,792	4,262	5,259	5,259
TOTAL PERSONNEL-SALARIES & BENEFITS	405,057	420,425	422,900	497,174	577,893	1,065,615	1,119,306
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	1,874	3,266	4,472	4,000	6,474	6,500	6,500
63200 Training	-	-	-	-	295	1,500	1,500
63300 Membership and Dues	2,900	1,200	397	3,000	2,676	123,390	128,868
64180 Books, Subscriptions, and Printing	384	332	322	400	148	400	400
64190 Minor equipment	-	2,047	-	-	-	-	-
64200 Departmental Special Supplies	1,752	682	787	1,200	1,662	1,500	1,500
65290 Mileage	-	-	-	200	-	200	200
65300 Professional Services	88,195	42,359	108,709	100,000	97,545	132,000	133,000
65390 Contingency	-	3,527	239	37,500	-	37,500	37,500
TOTAL MATERIALS, SUPPLIES & SERV	95,106	53,413	114,926	146,300	108,800	302,990	309,468
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	7,300	7,900	15,800	19,600	19,600	24,322	26,541
69200 Workers' Comp Charges	8,500	9,000	19,000	20,400	20,400	26,346	29,509
69300 Asset Replacement Charges	-	-	12,500	12,500	12,500	-	-
CAPITAL, DEBT SVC & CHRGS	15,800	16,900	47,300	52,500	52,500	50,668	56,050
TOTAL CITY MANAGER	515,963	490,739	585,125	695,974	739,193	1,419,273	1,484,824

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5250 - City Attorney

FY 2026 & FY 2027

BUDGET UNIT 100-5000-5250	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	19,201	20,763	22,735	23,249	24,649	10,400	10,712
61030 Overtime	-	199	266	-	-	-	-
62050 Retirement	1,630	1,695	2,205	2,547	2,547	802	909
62100 Medicare	246	295	371	408	408	181	187
62200 Flex Credit Benefit	4,278	4,422	4,252	4,904	4,834	2,079	2,204
62440 LT Disability Insurance	120	120	95	136	136	61	63
62450 Life Insurance	53	55	53	66	66	30	30
62550 Deferred Compensation	-	-	-	456	456	200	200
TOTAL PERSONNEL-SALARIES & BENEFITS	25,529	27,548	29,978	31,766	33,096	13,753	14,305
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	-	-	-	-	170	100	100
64180 Books, Subscriptions, and Printing	-	-	-	1,000	900	-	-
65300 Professional Services	408,738	500,593	392,857	500,000	500,000	500,000	500,000
65400 Damage Claims	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	408,738	500,593	392,857	501,000	501,070	500,100	500,100
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	500	500	1,000	1,200	1,200	1,058	1,154
69200 Workers' Comp Charges	600	600	1,000	1,100	1,100	392	434
CAPITAL, DEBT SVC & CHRGS	1,100	1,100	2,000	2,300	2,300	1,450	1,588
TOTAL CITY ATTORNEY	435,367	529,241	424,835	535,066	536,466	515,303	515,993

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5300 - Finance

FY 2026 & FY 2027

BUDGET UNIT 100-5000-5300	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	283,025	303,186	376,798	432,794	431,594	464,383	490,060
61020 Part Time & Temporary Salaries	9,448	36,570	-	-	-	-	-
61030 Overtime	6,398	1,844	2,518	3,210	3,210	1,500	1,500
61040 Special Pay	3,053	-	787	-	1,200	1,200	1,200
61050 Temporary Non-Payroll	-	-	-	-	-	-	-
62050 Retirement	24,231	23,175	32,741	39,696	39,696	39,380	45,595
62070 Retirement-UAL	349,236	400,142	151,327	158,893	181,145	217,568	234,740
62100 Medicare	4,759	4,946	5,701	7,531	7,531	8,054	8,503
62110 Social Security	-	2,290	-	-	-	-	-
62200 Flex Credit Benefit	57,333	51,247	59,089	83,367	83,367	88,357	93,658
62440 LT Disability Insurance	1,766	1,713	1,403	2,546	2,546	2,740	2,882
62450 Life Insurance	1,062	820	904	1,235	1,235	1,329	1,398
62550 2% Deferred Comp 457	6,718	3,347	10,435	7,513	7,513	7,573	7,866
62800 Auto Allowance	1,282	471	1,274	1,224	1,224	2,376	2,376
TOTAL PERSONNEL-SALARIES & BENEFITS	748,311	829,751	642,977	738,009	760,261	834,460	889,778
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	513	1,308	1,583	2,820	2,820	2,820	2,920
63200 Training	560	915	5,665	4,000	4,000	3,000	3,000
63300 Membership and Dues	770	-	215	755	755	350	350
64180 Books, Subscriptions, and Printing	2,934	2,218	2,305	2,750	2,750	2,200	2,200
64190 Minor Equipment	500	326	5,143	-	-	-	-
64200 Departmental Special Supplies	3,005	7,324	7,332	7,000	7,000	7,500	7,500
65220 Advertising	785	940	581	950	950	1,000	1,000
65290 Mileage	-	-	94	-	-	-	-
65300 Professional Services	111,325	145,434	144,837	178,285	204,112	112,748	132,548
65310 Maint. & Operation of Equipment	89,490	83,919	86,065	95,924	95,924	71,500	76,100
65700 Other Charges	135,452	134,902	133,285	150,405	150,405	155,196	160,608
TOTAL MATERIALS, SUPPLIES & SERV	345,335	377,285	387,105	442,889	468,716	356,314	386,226
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	10,500	7,500	15,000	18,600	18,600	22,207	24,233
69200 Workers' Comp Charges	16,400	8,500	21,500	24,200	24,200	17,598	19,948
69300 Asset Replacement Charges	5,000	5,000	50,000	50,000	50,000	-	-
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	273,425	276,850	278,850	84,300	84,300	82,092	84,555
69650 PARS Pension Charges	455,000	1,349,000	1,067,341	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	760,325	1,646,850	1,432,691	177,100	177,100	121,897	128,736
TOTAL FINANCE	1,853,970	2,853,886	2,462,772	1,357,998	1,406,077	1,312,671	1,404,740

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5350 - Support Services

FY 2026 & FY 2027

BUDGET UNIT	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100-5000-5350							
MATERIALS, SUPPLIES & SERV							
64160 Office Supplies	4,833	6,943	6,338	7,000	7,000	7,500	8,000
64180 Books, Subscriptions & Printing	3,136	5,132	4,499	7,600	7,600	6,000	7,000
64190 Minor Equipment	5,515	-	-	-	-	-	-
64200 Departmental Special Supplies	2,415	5,154	4,918	6,000	6,000	6,500	6,500
65250 Rents and Leases	18,057	18,012	18,057	19,584	19,584	21,404	21,404
65300 Professional Services	803	-	-	1,000	1,000	-	-
65310 Maint. & Operation of Equipment	-	275	-	500	500	500	500
65700 Other Charges	12	-	-	100	100	-	-
TOTAL MATERIALS, SUPPLIES & SERV	34,770	35,516	33,812	41,784	41,784	41,904	43,404
TOTAL SUPPORT SERVICES	34,770	35,516	33,812	41,784	41,784	41,904	43,404

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5400 - Human Resources

FY 2026 & FY 2027

BUDGET UNIT 100-5000-5400	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	160,381	204,105	317,194	384,108	382,908	421,844	428,469
61020 Part Time & Temporary Salaries	-	-	-	-	-	-	-
61030 Overtime	2,639	2,363	3,017	2,889	2,889	2,781	2,781
61040 Special Pay	-	185	1,022	-	1,200	-	-
62050 Retirement	16,923	20,701	36,033	49,397	49,397	53,235	58,688
62060 Retirement - Prior FY Adjustment	-	-	-	-	-	-	-
62100 Medicare	2,374	2,956	4,624	6,209	6,209	6,790	6,924
62110 Social Security	-	-	3	-	-	-	-
62200 Flex Credit Benefit	19,453	20,920	26,733	41,193	39,693	43,657	46,279
62440 LT Disability Insurance	657	755	992	1,866	1,866	2,065	2,127
62450 Life Insurance	437	554	757	908	908	1,003	1,034
62550 2% Deferred Comp 457	916	763	6,922	5,400	5,400	4,200	4,200
62600 Unemployment Insurance	4,737	2,021	2,682	20,000	20,000	5,000	5,000
62700 Retirees Health Insurance	-	-	-	-	-	-	-
62800 Auto Allowance	3,113	3,060	3,313	3,060	3,060	5,940	5,940
62950 Rideshare Program	2,156	3,124	4,210	4,000	5,500	7,680	7,680
TOTAL PERSONNEL-SALARIES & BENEFITS	213,788	261,506	407,501	519,030	519,030	554,195	569,122
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	-	1,637	2,866	8,900	8,900	9,500	10,000
63200 Training	628	75	1,165	2,000	2,000	2,000	2,000
63300 Membership and Dues	996	996	996	1,100	1,100	1,022	1,100
63410 Tuition Reimbursement	9,349	6,435	8,830	10,000	10,000	10,000	10,000
63500 Pre-Employment	10,758	13,377	8,558	13,800	13,800	14,500	13,800
63510 Recruitment	16,835	19,706	1,223	20,750	20,750	9,500	10,000
64160 Office Supplies	-	-	338	3,000	2,600	-	-
64170 Postage	-	-	-	100	100	100	100
64180 Books, Subscriptions & Printing	311	900	405	1,500	1,500	1,350	1,500
64190 Minor Equipment	322	3,148	813	800	800	800	800
64200 Special Department Supplies	415	595	768	700	1,100	4,000	4,000
65220 Advertising	-	-	375	500	500	600	600
65290 Mileage	-	-	-	300	300	300	300
65300 Professional Services	4,109	28,273	24,955	42,500	62,500	45,050	47,000
65380 Special Events	7,489	7,522	12,763	12,500	12,500	15,000	15,000
65700 Other Charges	2,908	2,740	6,275	8,000	8,000	8,000	8,000
TOTAL MATERIALS, SUPPLIES & SERV	54,120	85,405	70,331	126,450	146,450	121,722	124,200
CAPITAL, DEBT SVC & CHRGs							
69100 Claims Liability Charges	5,100	5,500	11,000	13,700	13,700	16,920	18,464
69200 Workers' Comp Charges	5,900	6,200	19,500	20,900	20,900	15,999	17,458
CAPITAL, DEBT SVC & CHRGs	11,000	11,700	30,500	34,600	34,600	32,919	35,922
TOTAL HUMAN RESOURCES	278,908	358,611	508,332	680,080	700,080	708,836	729,244

General Government

CITY OF SOLANA BEACH

Estimated Expenditures

5450 - Information Technology

FY 2026 & FY 2027

BUDGET UNIT 100-5000-5450	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	136,558	237,217	313,420	284,841	298,841	312,855	322,249
61020 Part Time & Temporary Salaries	19,891	20,142	-	34,577	36,577	36,508	38,521
61030 Overtime	623	1,443	1,076	1,605	1,605	1,545	1,545
62050 Retirement	12,186	19,347	24,393	31,003	29,003	34,491	35,434
62100 Medicare	2,477	3,791	4,507	5,224	5,224	5,842	6,052
62110 Social Security	-	-	-	-	-	-	-
62200 Flex Credit Benefit	17,782	27,777	36,996	39,232	39,232	51,975	55,093
62440 LT Disability Insurance	548	1,267	1,058	1,652	1,652	2,033	2,099
62450 Life Insurance	298	772	738	802	802	987	1,020
62550 2% Deferred Comp 457	4,000	3,800	4,005	4,692	4,692	4,730	4,770
62800 Auto Allowance	3,060	3,060	3,184	3,060	3,060	5,940	5,940
TOTAL PERSONNEL-SALARIES & BENEFITS	197,424	318,615	389,376	406,688	420,688	456,906	472,723
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	150	2,010	1,682	2,500	2,500	2,500	3,800
63200 Training	449	2,031	270	2,500	1,565	2,500	2,500
63300 Membership and Dues	130	260	130	300	300	300	300
64180 Books, Subscriptions & Printing	-	-	17,866	30,620	34,236	78,500	73,200
64190 Minor Equipment	12,621	12,707	14,819	10,500	11,819	13,500	13,500
64200 Departmental Special Supplies	11,470	20,806	1,584	5,000	5,000	6,300	6,300
65230 Communications	94,311	98,152	98,791	93,000	94,975	93,000	93,000
65250 Rents/Leases	4,331	2,341	-	-	-	-	-
65300 Professional Services	41,733	34,027	48,802	73,300	73,300	57,200	61,200
65310 Maint. & Operation of Equipment	28,287	21,668	10,623	10,000	8,025	11,500	11,500
65350 Community Television Production	58,782	56,192	45,321	73,900	73,900	79,100	79,100
TOTAL MATERIALS, SUPPLIES & SERV	252,264	250,194	239,888	301,620	305,620	344,400	344,400
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,400	3,600	7,200	8,900	8,900	10,575	11,540
69200 Workers' Comp Charges	3,900	4,100	14,000	15,400	15,400	13,221	14,667
69300 Asset Replacement Charges	10,000	5,000	10,000	10,000	10,000	-	-
CAPITAL, DEBT SVC & CHRGS	17,300	12,700	31,200	34,300	34,300	23,796	26,207
TOTAL INFORMATION TECHNOLOGY	466,988	581,510	660,464	742,608	760,608	825,102	843,330

COMMUNITY DEVELOPMENT

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Community Development

CITY OF SOLANA BEACH

Estimated Expenditures

5550 - Planning

FY 2026 & FY 2027

BUDGET UNIT	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
100-5500-5550							
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	477,473	552,571	593,582	678,061	678,061	743,034	780,285
61020 Part-time & Temps	-	-	-	-	-	25,484	26,226
61030 Overtime	5,078	5,237	5,875	7,490	7,490	7,210	7,210
61040 Special Pay	3,300	-	-	-	877	1,200	1,200
62050 Retirement	38,590	44,048	51,736	65,391	65,391	67,539	78,146
62100 Medicare	6,701	7,517	7,979	11,576	11,576	12,999	13,654
62110 Social Security	-	-	-	-	-	1,580	1,626
62200 Flex Credit Benefit	83,928	85,560	96,476	112,791	111,914	119,542	126,714
62440 LT Disability Insurance	2,464	2,600	2,190	3,982	3,982	4,364	4,580
62450 Life Insurance	1,362	1,486	1,480	1,931	1,931	2,117	2,221
62550 2% Deferred Comp 457	13,524	8,894	10,797	10,785	10,785	10,784	10,998
62800 Auto Allowance	2,989	3,060	3,184	3,060	3,060	5,940	5,940
TOTAL PERSONNEL-SALARIES & BENEFITS	635,409	710,972	773,298	895,067	895,067	1,001,793	1,058,800
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	-	-	-	1,500	1,500	1,500	1,500
63200 Training	818	1,956	509	2,000	2,000	2,000	2,000
63300 Membership and Dues	-	788	908	2,000	2,000	2,000	2,000
64180 Books, Subscriptions and Printing	822	170	202	2,000	2,000	2,000	2,000
64190 Minor Equipment	-	25	-	-	-	-	-
64200 Departmental Special Supplies	1,341	1,489	1,866	2,500	2,500	2,500	2,500
65220 Advertising	10,861	16,336	15,742	10,000	10,000	10,000	10,000
65290 Mileage	-	133	60	300	300	300	300
65300 Professional Services	4,121	8,060	23,205	37,000	159,965	70,000	70,000
65310 Maint. & Operation of Equipment	24,736	26,009	28,581	45,000	45,000	-	-
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	42,699	54,966	71,072	102,300	225,265	90,300	90,300
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	12,500	13,500	27,000	33,500	33,500	41,242	45,005
69200 Workers' Comp Charges	15,100	16,200	34,000	38,000	38,000	29,273	32,989
69300 Asset Replacement Charges	5,000	5,000	5,000	5,000	5,000	-	-
CAPITAL, DEBT SVC & CHRGS	32,600	34,700	66,000	76,500	76,500	70,515	77,994
TOTAL COMMUNITY DEVELOPMENT	710,707	800,638	910,370	1,073,867	1,196,832	1,162,608	1,227,094

Community Development

CITY OF SOLANA BEACH

Estimated Expenditures

5560 - Building Services

FY 2026 & FY 2027

BUDGET UNIT 100-5500-5560	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	58,382	65,739	72,090	95,627	95,627	230,967	241,408
61030 Overtime	558	-	323	1,070	1,070	1,030	1,030
61040 Special Pay	1,650	-	-	-	-	-	-
62050 Retirement	4,453	4,823	5,564	7,522	7,522	17,818	18,620
62100 Medicare	1,042	1,076	1,131	1,758	1,758	3,364	4,234
62200 Flex Credit Benefit	16,296	16,296	17,009	24,520	24,520	46,777	49,584
62440 LT Disability Insurance	343	436	298	571	571	1,380	1,442
62450 Life Insurance	160	182	173	277	277	669	700
62550 Deferred Compensation	-	-	-	1,913	1,913	3,941	4,070
TOTAL PERSONNEL-SALARIES & BENEFITS	82,884	88,553	96,587	133,258	133,258	305,946	321,088
MATERIALS, SUPPLIES & SERV							
63200 Training	-	-	-	800	800	1,000	1,000
63300 Membership and Dues	-	-	-	300	300	500	500
64180 Books, Subscriptions, and Printing	1,735	818	164	2,000	2,000	2,000	2,000
64190 Minor Equipment	-	-	-	-	-	5,000	-
64200 Departmental Special Supplies	770	1,671	736	1,750	1,750	1,500	1,500
65230 Communications	-	-	-	-	-	760	660
65300 Professional Services	381,385	571,420	505,920	400,000	550,000	250,000	250,000
66500 Vehicles	-	-	-	-	-	45,000	-
TOTAL MATERIALS, SUPPLIES & SERV	383,890	573,909	506,820	404,850	554,850	305,760	255,660
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	1,500	2,100	4,200	5,200	5,200	6,345	6,924
69200 Workers' Comp Charges	1,700	1,900	5,000	5,500	5,500	8,741	9,814
CAPITAL, DEBT SVC & CHRGS	3,200	4,000	9,200	10,700	10,700	15,086	16,738
TOTAL BUILDING SERVICES	469,974	666,461	612,607	548,808	698,808	626,792	593,486

Community Development

CITY OF SOLANA BEACH

Estimated Expenditures

5590 - Code & Parking Enforcement

FY 2026 & FY 2027

BUDGET UNIT 100-5500-5590	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	98,376	130,605	145,213	152,533	151,333	165,405	174,207
61020 Part Time & Temporary Salaries	886	-	-	-	25,013	22,243	24,056
61030 Overtime	1,150	377	983	1,200	1,200	1,236	1,236
61040 Special Pay	3,198	1,202	1,202	-	1,200	1,200	1,200
62050 Retirement	6,604	9,688	11,257	16,718	16,718	19,833	21,604
62100 Medicare	1,359	1,783	1,968	2,741	3,100	3,450	3,645
62110 Social Security	55	-	-	-	1,534	-	-
62200 Flex Credit Benefit	16,469	28,727	28,647	35,309	35,309	47,817	50,686
62440 LT Disability Insurance	471	861	632	911	911	1,121	1,185
62450 Life Insurance	208	388	346	442	442	544	575
62550 Deferred Compensation	1,902	1,290	1,800	3,051	3,051	3,738	3,849
TOTAL PERSONNEL-SALARIES & BENEFITS	130,678	174,921	192,048	212,905	239,811	266,587	282,243
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	35	-	-	1,000	750	1,000	1,000
63200 Training	-	806	482	1,000	1,000	1,000	1,000
63300 Membership and Dues	-	-	100	200	200	200	200
63400 Clothing and Personal Expenses	1,623	263	326	400	650	500	500
64160 Office Supplies	923	821	679	900	900	500	500
64170 Postage	-	-	-	100	100	100	100
64180 Books, Subscriptions & Printing	29	4,851	4,674	4,600	4,600	4,700	4,700
64190 Minor Equipment	-	201	73	200	200	200	200
64200 Departmental Special Supplies	522	397	414	300	300	300	300
64270 Vehicle Operating Supplies	2,794	2,804	1,801	3,000	3,000	2,000	2,000
64280 Vehicle Maintenance	2,457	460	59	1,500	1,500	500	500
65230 Communications	1,884	1,761	1,554	1,800	1,800	2,700	2,700
65300 Professional Services	9,214	19,239	20,066	20,500	20,500	21,000	21,000
65310 Maint. & Operation of Equipment	-	-	-	-	-	-	-
65700 Other Charges	-	76,078	31,829	-	40,000	40,000	40,000
TOTAL MATERIALS, SUPPLIES & SERV	19,480	107,680	62,057	35,500	75,500	74,700	74,700
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	3,200	3,600	7,200	40,000	8,900	10,575	11,540
69200 Workers' Comp Charges	3,700	4,100	8,000	8,900	8,800	7,162	8,125
69300 Asset Replacement Charges	5,000	20,000	20,000	8,800	-	-	-
CAPITAL, DEBT SVC & CHRGS	11,900	27,700	35,200	57,700	17,700	17,737	19,665
TOTAL CODE & PARKING ENFORCEMENT	162,058	310,302	289,305	306,105	333,011	359,024	376,608

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PUBLIC SAFETY

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Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6110 - Law Enforcement

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6110	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	4,620,603	4,754,247	4,789,738	4,962,454	4,977,454	4,860,215	5,295,233
TOTAL MATERIALS, SUPPLIES & SERV	4,620,603	4,754,247	4,789,738	4,962,454	4,977,454	4,860,215	5,295,233
TOTAL LAW ENFORCEMENT	4,620,603	4,754,247	4,789,738	4,962,454	4,977,454	4,860,215	5,295,233

Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6120 - Fire Department

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6120	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	1,941,516	1,908,063	2,068,328	2,232,028	2,180,528	2,273,519	2,369,671
61020 Part Time & Temporary Salaries	2,157	-	-	-	4,000	-	-
61030 Overtime	682,741	695,400	613,485	742,630	817,630	721,000	742,630
61040 Special Pay	80,811	112,692	118,689	89,492	121,992	115,694	119,828
62050 Retirement	334,396	343,345	409,974	470,279	420,279	468,059	533,741
62070 Retirement-UAL	687,871	781,980	767,781	806,170	910,760	1,033,027	1,104,078
62100 Medicare	36,242	35,708	35,959	51,720	41,720	52,015	53,881
62110 Social Security	134	-	-	-	300	-	-
62200 Flex Credit Benefit	286,954	311,051	365,874	502,743	502,443	477,027	505,649
62440 LT Disability Insurance	561	430	405	620	620	638	686
62450 Life Insurance	5,278	5,422	5,045	6,468	6,468	6,589	6,866
62480 RHSA % Benefit	36,058	31,755	-	42,566	-	-	-
62490 2% City Contribution FF Trust	-	4,386	40,007	-	42,566	43,333	45,090
62550 2% Deferred Comp 457	3,063	800	3,800	2,075	2,075	2,133	2,244
TOTAL PERSONNEL-SALARIES & BENEFITS	4,097,783	4,231,031	4,429,346	4,946,791	5,051,381	5,193,034	5,484,364
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	2,185	1,575	1,471	5,050	1,460	5,800	5,800
63200 Training	11,785	14,926	19,585	22,500	24,100	30,200	30,200
63300 Membership and Dues	1,750	253	221	900	900	1,020	1,020
63400 Clothing and Personal Expenses	23,343	43,092	42,148	47,300	47,300	24,800	28,500
64130 Fire Prevention Program	3,072	6,125	8,724	9,200	11,711	11,700	11,700
64160 Office Supplies	347	1,500	1,236	1,200	1,200	1,400	1,400
64180 Books, Subscriptions & Printing	97	-	-	-	-	-	-
64190 Minor Equipment	12,041	7,820	14,458	14,650	12,324	17,150	14,750
64200 Departmental Special Supplies	9,748	10,535	13,625	11,600	12,174	28,400	19,450
64210 Small Tools	120	766	2,843	1,500	1,756	2,500	2,000
64270 Vehicle Operating Supplies	30,665	28,455	26,958	28,800	26,236	30,900	33,100
64280 Vehicle Maintenance	81,487	94,904	87,262	105,000	105,000	117,400	130,500
65230 Communications	22,876	20,063	70,977	23,300	57,497	56,600	57,000
65260 Maint. of Buildings & Grounds	896	247	1,244	3,000	3,044	14,000	4,000
65270 Utilities - Water	3,742	4,288	5,056	4,500	5,400	5,400	5,980
65290 Mileage	-	-	-	-	-	-	-
65300 Professional Services	458,079	525,376	666,623	609,700	711,665	734,800	752,300
65310 Maint. & Operation of Equipment	13,057	18,552	25,962	22,300	22,300	31,800	27,300
65320 Contribution to Other Agencies	2,867	5,661	3,574	6,200	3,432	6,200	6,200
65700 Other Expense	-	-	-	-	-	-	-
66400 Equipment	-	-	5,928	-	5,164	-	-
TOTAL MATERIALS, SUPPLIES & SERV	678,158	784,138	997,895	916,700	1,052,663	1,120,070	1,131,200
CAPITAL, DEBT SVC & CHRGs							
69100 Claims Liability Charges	54,800	58,700	111,300	137,500	137,500	167,085	182,327
69200 Workers' Comp Charges	224,300	246,100	236,500	259,600	259,600	117,185	130,842
69300 Asset Replacement Charges	20,000	5,000	64,000	30,000	30,000	-	-
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGs	299,100	309,800	411,800	427,100	427,100	284,270	313,169
TOTAL FIRE DEPARTMENT	5,075,041	5,324,969	5,839,042	6,290,591	6,531,144	6,597,374	6,928,733

Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6130 - Animal Control

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6130	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	90,391	94,761	93,236	94,000	98,236	101,236	103,972
TOTAL MATERIALS, SUPPLIES & SERV	90,391	94,761	93,236	94,000	98,236	101,236	103,972
TOTAL ANIMAL CONTROL	90,391	94,761	93,236	94,000	98,236	101,236	103,972

CITY OF SOLANA BEACH

Estimated Expenditures

Public Safety**6150 - EMERGENCY PREPAREDNESS**

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6150	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
64200 Special Department Supplies	5,505	-	-	-	-	-	-
65230 Communications	2,165	1,969	2,663	2,600	2,600	2,600	2,600
65310 Maint. & Operation of Equipment	-	-	-	300	300	300	300
65320 Contribution to Other Agencies	28,084	28,083	31,355	31,850	34,480	36,300	38,200
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	35,754	30,052	34,018	34,750	37,380	39,200	41,100
TOTAL EMERGENCY PREPAREDNESS	35,754	30,052	34,018	34,750	37,380	39,200	41,100

Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6170 - Marine Safety

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6170	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	321,773	361,104	386,325	395,276	360,276	589,747	624,130
61020 Part Time & Temporary Salaries	318,277	379,686	445,616	377,881	471,206	368,944	380,013
61030 Overtime	4,573	10,418	24,482	8,560	24,520	17,634	18,000
61040 Special Pay	23,595	27,280	39,262	27,496	36,096	50,427	54,283
62050 Retirement	68,750	76,246	98,805	92,509	92,509	148,434	168,989
62070 Retirement-UAL	71,676	83,150	58,498	61,423	80,600	93,105	101,128
62100 Medicare	9,960	11,344	12,965	12,800	13,800	16,728	17,559
62110 Social Security	16,666	19,127	18,811	23,429	23,429	16,362	16,853
62200 Flex Credit Benefit	60,808	63,419	62,298	73,559	58,894	126,906	134,520
62440 LT Disability Insurance	1,789	1,935	1,441	2,348	2,348	3,508	3,710
62450 Life Insurance	879	966	881	1,139	1,139	1,702	1,800
62480 RHSAs % Benefit	-	-	-	-	-	-	-
62550 2% Deferred Comp 457	7,546	5,652	8,660	2,136	6,536	2,200	2,200
62800 Auto Allowance	2,754	2,754	2,542	2,754	3,019	5,346	5,346
62850 Uniform Allowance	2,130	2,227	3,533	3,000	3,400	6,000	6,000
TOTAL PERSONNEL-SALARIES & BENEFITS	911,175	1,045,308	1,164,118	1,084,310	1,177,772	1,447,043	1,534,531
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	308	844	797	1,100	2,333	2,000	2,000
63200 Training	1,953	2,216	3,830	7,000	5,117	10,000	10,000
63300 Membership and Dues	310	500	-	300	800	850	850
63400 Clothing and Personal Expenses	6,877	8,637	7,503	10,500	10,650	12,250	12,250
64160 Office Supplies	743	528	493	1,500	1,000	1,500	1,500
64180 Books, Subscriptions & Printing	2,137	2,096	1,540	2,400	2,250	3,325	3,325
64190 Minor Equipment	4,724	3,025	4,660	7,100	7,500	7,100	7,100
64200 Departmental Special Supplies	5,222	6,553	8,152	5,900	6,935	5,900	5,900
64210 Small Tools	342	232	119	200	200	200	200
64270 Vehicle Operating Supplies	10,949	12,078	12,306	11,500	14,015	13,500	13,500
64280 Vehicle Maintenance	5,767	5,878	4,597	6,700	9,250	8,000	8,000
65220 Advertisement	-	-	-	-	-	-	-
65230 Communications	6,322	6,434	7,428	7,500	9,248	7,420	7,420
65250 Rents and Leases	1,668	3,520	1,701	3,100	6,750	6,100	6,100
65260 Maint. of Buildings & Grounds	399	538	1,276	1,500	1,102	2,200	2,200
65290 Mileage	-	-	-	300	-	300	300
65300 Professional Services	3,200	3,448	4,649	5,500	11,380	8,000	9,000
65310 Maint. & Operation of Equipment	7,396	4,884	2,449	8,700	4,700	9,650	9,650
TOTAL MATERIALS, SUPPLIES & SERV	58,318	61,411	61,500	80,800	93,230	98,295	99,295
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	27,600	15,300	30,600	38,000	38,000	46,530	50,775
69200 Workers' Comp Charges	62,300	29,000	20,000	22,600	22,600	47,680	54,808
69300 Asset Replacement Charges	10,000	10,000	10,000	10,000	10,000	-	-
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	99,900	54,300	60,600	70,600	70,600	94,210	105,583
TOTAL MARINE SAFETY	1,069,393	1,161,018	1,286,218	1,235,710	1,341,602	1,639,548	1,739,409

Public Safety

CITY OF SOLANA BEACH

Estimated Expenditures

6190 - Shoreline Management

FY 2026 & FY 2027

BUDGET UNIT 100-6000-6190	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
63200 Training	-	-	-	-	-	500	500
63300 Membership and Dues	-	-	-	1,200	1,200	700	700
65300 Professional Services	2,645	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	2,645	-	-	1,200	1,200	1,200	1,200
TOTAL SHORELINE MANAGEMENT	2,645	-	-	1,200	1,200	1,200	1,200

PUBLIC WORKS

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Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6510 - Engineering

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6510	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	298,295	320,751	339,892	367,496	380,973	472,730	499,038
61030 Overtime	2,146	1,735	2,098	2,354	2,354	2,266	2,266
61040 Special Pay	2,112	345	58	-	-	-	-
62050 Retirement	29,236	32,379	39,182	45,425	46,464	51,465	59,568
62100 Medicare	4,324	4,554	4,850	6,139	6,319	7,831	8,269
62200 Flex Credit Benefit	41,830	42,944	44,840	53,551	56,407	65,072	68,977
62440 LT Disability Insurance	1,376	1,414	1,137	2,159	2,195	2,788	2,944
62450 Life Insurance	803	865	809	1,047	1,075	1,352	1,428
62550 2% Deferred Comp 457	9,576	5,209	5,450	5,324	5,594	6,187	6,260
62800 Auto Allowance	1,224	1,224	1,273	1,224	1,224	2,376	2,376
TOTAL PERSONNEL-SALARIES & BENEFITS	390,920	411,422	439,591	484,719	502,605	612,067	651,126
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	65	5,523	655	5,000	10,000	8,000	8,000
63200 Training	-	349	331	500	5,500	5,000	5,000
63300 Membership and Dues	1,165	875	1,118	1,000	1,500	1,800	1,900
63400 Clothing	-	-	179	-	-	-	-
64160 Office Supplies	-	-	85	100	100	100	100
64170 Postage	-	36	-	100	100	100	100
64180 Books, Subscriptions & Printing	837	714	764	500	1,500	800	800
64190 Minor Equipment	-	-	41	600	600	600	600
64200 Departmental Special Supplies	2,990	1,483	679	1,200	1,200	1,200	1,200
64270 Vehicle Operating Supplies	1,895	2,034	2,243	1,800	1,800	2,200	2,400
64280 Vehicle Maintenance	-	94	965	1,000	1,000	1,000	1,000
65220 Advertising	607	3,779	1,874	1,200	3,200	2,500	3,000
65230 Communications	424	620	666	800	800	800	800
65300 Professional Services	18,116	334,165	98,418	116,000	214,500	118,853	118,853
65310 Maint. & Operation of Equipment	-	-	-	100	100	100	100
TOTAL MATERIALS, SUPPLIES & SERV	26,098	349,671	108,017	129,900	241,900	143,053	143,853
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	10,150	9,000	18,000	22,400	22,400	27,495	30,003
69200 Workers' Comp Charges	13,350	9,400	18,500	20,400	20,400	17,573	19,936
CAPITAL, DEBT SVC & CHRGS	23,500	18,400	36,500	42,800	42,800	45,068	49,939
TOTAL ENGINEERING	440,519	779,493	584,108	657,419	787,305	800,188	844,918

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6520 - Environmental Services

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6520	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	81,461	103,911	125,040	155,392	185,379	160,302	168,260
61020 Part Time & Temporary Salaries	-	788	450	-	1,906	1,942	2,098
61030 Overtime	1,443	909	1,211	1,605	1,605	1,236	1,236
61040 Special Pay	2,116	661	635	1,712	1,712	1,339	1,339
62050 Retirement	7,255	9,189	12,160	18,825	19,843	18,279	19,414
62100 Medicare	1,241	1,521	1,805	2,685	2,947	2,808	2,950
62110 Social Security	-	60	-	-	150	-	-
62200 Flex Credit Benefit	9,896	12,463	15,358	26,481	32,516	28,815	30,544
62440 LT Disability Insurance	380	500	410	730	821	940	997
62450 Life Insurance	206	277	281	444	506	456	484
62550 2% Deferred Comp 457	2,124	1,900	2,148	2,576	3,215	2,650	2,728
62800 Auto Allowance	288	306	404	306	306	594	594
TOTAL PERSONNEL-SALARIES & BENEFITS	106,412	132,484	159,903	210,756	250,906	219,361	230,644
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	-	-	-	-	-	-	-
63200 Training	40	650	-	1,300	1,300	1,300	1,300
63300 Membership and Dues	430	591	377	1,000	1,000	1,000	1,000
63400 Clothing and Personal Expenses	1,068	714	801	1,000	1,000	1,000	1,000
64180 Books, Subscriptions & Printing	-	-	-	200	200	200	200
64190 Minor Equipment	14,211	1,482	1,881	5,000	5,000	5,000	5,000
64200 Departmental Special Supplies	9,758	5,039	22,989	12,400	22,400	23,000	23,000
64270 Vehicle Operating Supplies	5,512	5,829	6,524	4,500	4,500	5,500	5,750
64280 Vehicle Maintenance	-	-	1,094	1,500	1,500	1,500	1,500
65220 Advertising	361	407	667	-	-	-	-
65230 Communications	401	620	666	800	800	800	800
65250 Rents and Leases	-	325	-	300	300	300	300
65270 Utilities - Water	2,841	2,868	2,911	3,500	3,500	3,600	3,700
65290 Mileage	-	153	-	-	-	-	-
65300 Professional Services	199,147	233,454	269,318	290,713	283,195	333,237	334,181
TOTAL MATERIALS, SUPPLIES & SERV	233,770	252,131	307,227	322,213	324,695	376,437	377,731
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,800	3,100	6,200	7,700	7,700	9,517	10,386
69200 Workers' Comp Charges	3,300	3,500	8,000	8,800	8,800	6,210	7,001
CAPITAL, DEBT SVC & CHRGS	6,100	6,600	14,200	16,500	16,500	15,727	17,387
TOTAL ENVIRONMENTAL SERVICES	346,282	391,215	481,329	549,469	592,101	611,525	625,762

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6530 - Street Maintenance

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6530	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	209,148	232,536	205,217	217,224	265,620	275,367	297,944
61020 Part Time & Temporary Salaries	-	8,664	4,952	-	16,121	21,366	23,075
61030 Overtime	7,596	5,187	7,217	7,704	7,704	8,549	8,549
61040 Special Pay	12,727	6,207	6,416	8,453	8,453	9,270	9,270
62050 Retirement	19,688	20,958	20,925	24,955	29,290	29,052	33,645
62100 Medicare	3,431	3,668	3,225	4,052	3,632	5,494	5,902
62110 Social Security	-	656	-	-	1,200	-	-
62200 Flex Credit Benefit	43,700	41,492	43,336	46,097	43,435	64,366	68,227
62440 LT Disability Insurance	1,123	1,183	779	1,281	1,549	1,629	1,763
62450 Life Insurance	558	610	482	621	733	790	855
62550 2% Deferred Comp 457	4,499	2,273	1,792	3,829	5,309	5,412	5,785
62800 Auto Allowance	612	612	637	612	612	1,188	1,188
TOTAL PERSONNEL-SALARIES & BENEFITS	303,082	324,045	294,978	314,828	383,658	422,483	456,203
MATERIALS, SUPPLIES & SERV							
63150 Travel-Meetings	-	-	-	-	-	-	-
63200 Training	300	2,150	884	1,000	1,000	2,000	2,000
63300 Membership and Dues	150	281	151	200	200	500	500
63400 Clothing and Personal Expenses	1,833	2,150	1,995	1,800	1,800	2,000	2,000
64190 Minor Equipment	2,264	6,716	1,894	8,500	5,000	8,500	8,500
64200 Departmental Special Supplies	9,934	22,455	14,170	17,000	17,000	17,000	17,000
64270 Vehicle Operating Supplies	5,132	5,283	5,912	4,500	4,500	5,000	5,000
64280 Vehicle Maintenance	364	3,261	1,278	1,500	5,000	3,000	3,000
65230 Communications	401	620	666	700	700	700	700
65240 Utilities - Electric	18,576	14,136	17,090	17,000	17,000	18,000	19,000
65250 Rents and Leases	457	-	847	800	800	800	800
65260 Maint. of Buildings & Grounds	26,580	27,330	28,000	27,100	31,554	33,005	33,005
65270 Utilities - Water	1,490	1,457	1,101	2,000	2,000	2,000	2,000
65290 Mileage	158	275	253	300	300	300	300
65300 Professional Services	13,745	34,737	36,493	38,100	38,100	38,100	38,100
65310 Maint. & Operation of Equipment	1,303	2,486	436	2,300	2,300	2,300	2,300
TOTAL MATERIALS, SUPPLIES & SERV	82,686	123,337	111,170	122,800	127,254	133,205	134,205
CAPITAL, DEBT SVC & CHRGS							
66400 Equipment	-	-	5,994	-	-	-	-
69100 Claims Liability Charges	109,900	123,600	233,100	290,600	290,600	353,204	385,426
69200 Workers' Comp Charges	59,200	14,000	13,000	14,300	14,300	11,690	13,532
69300 Asset Replacement Charges	5,000	5,000	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	174,100	142,600	252,094	304,900	304,900	364,894	398,958
TOTAL STREET MAINTENANCE	559,868	589,982	658,242	742,528	815,812	920,582	989,366

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6540 - Traffic Safety

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6540	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	6,909	-	4,191	12,000	12,000	12,000	12,000
64200 Departmental Special Supplies	7,118	7,275	9,906	12,000	12,000	12,000	12,000
65230 Communications	859	1,090	1,156	1,300	1,300	1,330	1,330
65240 Utilities - Electric	22,662	18,459	22,575	22,800	22,800	23,400	24,000
65250 Rents and Leases	-	-	-	1,000	1,000	1,000	1,000
65290 Mileage	-	-	-	100	100	100	100
65300 Professional Services	340,252	339,361	390,001	486,848	491,848	499,675	512,222
65310 Maint. & Operation of Equipment	-	-	119	500	500	500	500
TOTAL MATERIALS, SUPPLIES & SERV	377,800	366,185	427,948	536,548	541,548	550,005	563,152
TOTAL TRAFFIC SAFETY	377,800	366,185	427,948	536,548	541,548	550,005	563,152

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6550 - Street Sweeping

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6550	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
65270 Utilities - Water	875	855	646	1,500	1,500	1,500	1,500
65300 Professional Services	48,964	68,870	56,255	118,000	125,800	126,000	126,000
TOTAL MATERIALS, SUPPLIES & SERV	49,839	69,725	56,901	119,500	127,300	127,500	127,500
TOTAL STREET SWEEPING	49,839	69,725	56,901	119,500	127,300	127,500	127,500

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6560 - Park Maintenance

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6560	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	83,335	88,175	72,534	81,423	100,598	120,648	130,630
61020 Part Time & Temporary Salaries	-	4,726	2,701	-	11,339	11,654	12,587
61030 Overtime	3,603	2,413	3,059	3,424	3,424	4,326	4,326
61040 Special Pay	6,231	3,414	3,221	3,745	3,745	4,635	4,635
62050 Retirement	7,321	7,171	6,527	8,860	11,285	11,932	13,392
62100 Medicare	1,414	1,463	1,184	1,569	1,301	2,505	2,691
62110 Social Security	-	358	-	-	700	-	-
62200 Flex Credit Benefit	18,448	15,126	17,340	19,616	23,456	31,517	33,409
62440 LT Disability Insurance	479	477	293	483	619	718	777
62450 Life Insurance	218	228	171	234	295	348	377
62550 2% Deferred Comp 457	1,391	821	353	1,580	2,360	2,611	2,805
TOTAL PERSONNEL-SALARIES & BENEFITS	122,440	124,371	107,384	120,934	159,122	190,894	205,629
MATERIALS, SUPPLIES & SERV							
63150 Travel-Meeting	-	-	-	-	-	-	-
63200 Training	-	-	-	-	-	-	-
63400 Clothing and Personal Expenses	965	1,511	1,746	1,500	4,500	3,000	3,000
64170 Postage	-	-	-	-	-	-	-
64190 Minor Equipment	740	374	423	1,000	1,000	1,000	1,000
64200 Departmental Special Supplies	13,346	37,414	24,289	37,000	26,600	37,000	37,000
64270 Vehicle Operating Supplies	1,143	1,145	1,223	1,200	1,200	1,500	1,500
64280 Vehicle Maintenance	1,248	2,192	1,613	1,500	4,900	2,000	2,000
65230 Communications	573	885	951	1,000	1,000	1,000	1,000
65250 Rents and Leases	1,265	461	1,004	500	500	1,000	1,000
65260 Maint. of Buildings & Grounds	220,836	203,674	187,766	215,000	216,611	208,300	208,300
65270 Utilities - Water	48,936	47,432	50,731	51,800	51,800	76,300	83,900
65290 Mileage	429	609	811	300	300	300	300
65300 Professional Services	27,146	58,054	49,297	54,500	63,500	55,700	55,700
65310 Maint. & Operation of Equipment	551	1,614	-	2,200	2,200	2,200	2,200
TOTAL MATERIALS, SUPPLIES & SERV	317,177	355,365	319,856	367,500	374,111	389,300	396,900
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,500	2,700	5,400	6,700	6,700	8,460	9,232
69200 Workers' Comp Charges	2,800	3,100	5,000	6,100	6,100	5,322	6,160
CAPITAL, DEBT SVC & CHRGS	5,300	5,800	10,400	12,800	12,800	13,782	15,392
TOTAL PARK MAINTENANCE	444,917	485,536	437,640	501,234	546,033	593,976	617,921

Public Works

CITY OF SOLANA BEACH

Estimated Expenditures

6570 - Public Facilities Maintenance

FY 2026 & FY 2027

BUDGET UNIT 100-6500-6570	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	9,453	8,207	1,676	-	859	2,000	2,000
64200 Departmental Special Supplies	26,733	23,227	20,215	17,700	27,141	30,000	30,000
64270 Vehicle Operating Supplies	1,823	2,041	2,260	1,500	1,500	2,500	2,500
65240 Utilities - Electric	114,214	111,913	120,178	100,000	100,000	125,000	127,000
65250 Rents/Leases	481	-	869	500	500	2,000	2,000
65260 Maint. of Buildings & Grounds	155,152	152,849	162,994	196,270	214,683	218,555	219,876
65270 Utilities - Water	2,147	2,722	2,528	2,500	2,500	3,500	3,850
65290 Mileage	82	-	201	200	200	250	250
65300 Professional Services	48,933	69,330	90,687	100,000	180,720	177,400	177,400
65310 Maint. & Operation of Equipment	4,149	4,367	13,213	10,000	15,000	16,000	16,000
TOTAL MATERIALS, SUPPLIES & SERV	363,167	374,656	414,822	428,670	543,103	577,205	580,876
CAPITAL, DEBT SVC & CHRGS							
69350 Facilities Replacement Charges	-	19,188	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	-	19,188	-	-	-	-	-
TOTAL PUBLIC FACILITIES MAINTENANCE	363,167	393,844	414,822	428,670	543,103	577,205	580,876

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COMMUNITY SERVICES

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Community Services

CITY OF SOLANA BEACH

Estimated Expenditures

7100 - Community Services

FY 2026 & FY 2027

BUDGET UNIT 100-7000-7100	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	54,306	102,068	116,531	117,759	123,459	-	-
61020 Part Time & Temporary Salaries	28,809	14,569	8,666	-	-	-	-
61030 Overtime	2,222	666	359	2,140	115	-	-
61040 Special Pay	1,320	-	-	-	-	-	-
62050 Retirement	6,882	8,184	9,972	11,299	11,299	-	-
62100 Medicare	1,358	1,762	2,053	2,051	2,051	-	-
62110 Social Security	-	822	537	-	-	-	-
62200 Flex Credit Benefit	17,416	18,605	18,710	21,577	17,902	-	-
62440 LT Disability Insurance	322	602	439	688	688	-	-
62450 Life Insurance	178	290	273	334	334	-	-
62550 2% Deferred Comp 457	2,908	1,299	3,628	2,080	3,780	-	-
62800 Auto Allowance	288	306	404	306	306	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	116,009	149,172	161,573	158,234	159,934	-	-
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	-	1,144	900	2,200	2,190	5,000	6,000
63200 Training	-	-	380	500	500	500	500
63300 Membership and Dues	340	415	200	615	615	625	725
64160 Office Supplies	-	-	40	500	500	500	500
64170 Postage	-	-	-	-	-	-	-
64200 Departmental Special Supplies	1,145	301	547	2,600	2,600	3,500	3,500
65220 Advertising	-	-	-	400	400	400	400
65290 Mileage	-	-	-	400	350	400	400
65300 Professional Services	10,497	10,605	1,074	-	23,310	6,000	6,000
65310 Maintenance & Operation of Equipment	-	-	-	-	-	-	-
65380 Special Events	453	1,187	-	1,000	1,320	1,000	1,000
65700 Other Charges	-	-	-	1,500	1,180	-	-
65750 Public Arts Expenditures	129	-	12,879	6,000	28,939	-	-
TOTAL MATERIALS, SUPPLIES & SERV	12,565	13,652	16,020	15,715	61,904	17,925	19,025
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,300	1,800	3,600	4,500	4,500	5,287	5,770
69200 Workers' Comp Charges	4,800	3,200	6,000	6,600	6,600	-	-
CAPITAL, DEBT SVC & CHRGS	7,100	5,000	9,600	11,100	11,100	5,287	5,770
TOTAL COMMUNITY SERVICES	135,674	167,824	187,193	185,049	232,938	23,212	24,795

Community Services

CITY OF SOLANA BEACH

Estimated Expenditures

7110 - Recreation

FY 2026 & FY 2027

BUDGET UNIT 100-7000-7110	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
PERSONNEL-SALARIES & BENEFITS							
61010 Regular Salaries	101,143	110,063	136,843	122,787	191,680	203,513	209,156
61020 Part Time & Temporary Salaries	11,503	13,703	13,115	28,307	28,307	30,453	31,394
61030 Overtime	1,528	1,263	2,490	-	1,700	1,700	1,700
61040 Special Pay	963	962	962	-	1,200	1,200	1,200
62050 Retirement	11,285	13,042	16,791	17,744	22,460	28,925	32,693
62100 Medicare	1,821	1,895	2,140	2,447	3,264	3,965	4,137
62110 Social Security	788	4	813	1,755	1,755	1,888	1,946
62200 Flex Credit Benefit	14,565	14,666	19,550	17,654	31,421	39,501	41,871
62440 LT Disability Insurance	491	493	443	717	887	1,185	1,234
62450 Life Insurance	272	293	319	348	478	575	599
62550 2% Deferred Comp 457	3,529	1,800	3,859	2,366	4,863	3,137	3,846
62800 Auto Allowance	288	306	404	306	306	594	594
TOTAL PERSONNEL-SALARIES & BENEFITS	148,176	158,491	197,728	194,431	288,321	316,636	330,370
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	901	455	-	1,600	1,960	1,800	2,000
63200 Training	307	40	283	500	500	500	500
63300 Membership and Dues	170	170	170	200	200	200	200
63400 Clothing & Personal Expenses	408	425	509	1,400	1,400	1,600	1,600
64160 Office Supplies	-	-	-	260	260	260	260
64190 Minor Equipment	-	-	3,366	-	-	-	-
64200 Departmental Special Supplies	545	3,500	522	2,300	2,300	2,300	2,300
64270 Vehicle Operating Supplies	627	814	560	900	900	900	900
64280 Vehicle Maintenance	35	78	-	1,000	640	1,000	1,000
65220 Advertising	74	-	-	-	-	-	-
65290 Mileage	-	-	-	300	300	300	300
65300 Professional Services	3,555	2,947	4,735	11,000	11,000	11,000	11,000
65310 Maint. & Operation of Equipment	151	85	225	700	700	700	700
65380 Special Events	11,987	16,920	15,689	16,800	18,800	20,800	20,800
65700 Other Charges	14	33	702	750	750	-	-
TOTAL MATERIALS, SUPPLIES & SERV	18,774	25,467	26,762	37,710	39,710	41,360	41,560
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,900	3,100	6,200	7,700	7,700	9,517	10,386
69200 Workers' Comp Charges	3,400	3,600	6,000	6,600	6,600	8,924	9,855
69380 700 Stevens	440,347	401,329	445,700	445,700	445,700	445,700	-
CAPITAL, DEBT SVC & CHRGS	446,647	408,029	457,900	460,000	460,000	464,141	20,241
TOTAL RECREATION	613,597	591,987	682,390	692,141	788,031	822,137	392,171

TRANSFERS OUT

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Transfers Out

CITY OF SOLANA BEACH

Estimated Expenditures

8000 - Transfers Out

FY 2026 & FY 2027

BUDGET UNIT 100-0000-8000	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
TRANSFERS OUT							
68100 Transfers Out - General Fund Operating	1,165,740	3,332,416	2,050,000	-	419,054	216,257	239,701
69300 Asset Replacement Charges	-	-	-	-	-	172,390	227,567
TOTAL TRANSFERS OUT	1,165,740	3,332,416	2,050,000	-	419,054	388,647	467,268
TOTAL TRANSFERS OUT	<u>1,165,740</u>	<u>3,332,416</u>	<u>2,050,000</u>	<u>-</u>	<u>419,054</u>	<u>388,647</u>	<u>467,268</u>

FY 2026 - TRANSFER DETAIL

Transfer to Camp (255) Fund - Subsidized program 216,457

FY 2027 - TRANSFER DETAIL

Transfer to Camp (255) Fund - Subsidized program 239,701

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MEASURE S FUND

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General Fund

CITY OF SOLANA BEACH

Estimated Expenditures

110 - General Fund Measure S

FY 2026 & FY 2027

FUND 110	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42100 Sales and Use Tax - Measure S	-	1,197,045	5,045,209	4,488,000	4,788,000	4,992,590	5,138,090
45XXX Interest	-	(194)	40,143	-	17,800	25,904	26,682
TOTAL RESOURCES	-	1,196,851	5,085,351	4,488,000	4,805,800	5,018,494	5,164,772
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65700 Other Charges	-	-	-	-	1,100	622	640
65300 Professional Services	-	4,772	11,663	-	41,700	25,000	25,000
66600 Design	-	-	-	-	-	400,000	300,000
66610 Construction	-	-	667,790	390,000	808,950	1,155,000	1,190,000
TOTAL MATERIALS, SUPPLIES & SERV	-	4,772	679,453	390,000	851,750	1,580,622	1,515,640
TRANSFERS OUT							
68100 Transfers Out - Asset Replacement	-	-	733,400	1,046,400	530,000	392,316	749,295
68100 Transfers Out - CIP	-	-	3,000,000	-	1,842,671	500,000	500,000
68100 Transfers Out - CRT Fund	-	-	-	-	-	86,306	72,558
TOTAL TRANSFERS OUT	-	-	3,733,400	1,046,400	2,372,671	978,622	1,321,853
TOTAL EXPENDITURES	-	4,772	4,412,853	1,436,400	3,224,421	2,559,244	2,837,493
Resources over/(under) Appropriations							
Beginning Fund Balance	-	1,192,079	672,499	3,051,600	1,581,379	2,459,250	2,327,279
PROJECTED ENDING FUND BALANCE	-	1,192,079	1,864,578	4,916,178	3,445,957	5,905,207	8,232,486

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INTERNAL SERVICE FUNDS

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Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

120- Risk Management - Insurance

FY 2026 & FY 2027

FUND 120	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
4510 Investment Interest - LAIF	120	259	-	-	-	-	-
4511 Investment Interest - Chandler	2,174	339	-	10,500	10,500	4,339	4,469
4530 Gain/Loss on FMV of Asset	(14,245)	6,838	1,218	-	-	-	-
4850 Miscellaneous Revenue	-	6,725	-	-	-	-	-
4871 Damage to City Property	3,328	38,500	15,651	-	-	-	-
4890 Administrative Charges	363,350	350,200	700,000	869,700	869,700	1,057,495	1,153,973
4892 Reimbursed Costs	-	-	-	-	-	-	-
4910 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	354,727	402,861	716,869	880,200	880,200	1,061,834	1,158,442
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	78,765	91,554	104,215	103,237	111,237	123,547	126,477
62XXX Benefits	31,810	32,183	65,238	70,725	73,679	88,625	95,282
TOTAL PERSONNEL-SALARIES & BENEFITS	110,575	123,737	169,453	173,962	184,916	212,172	221,759
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	310,741	375,899	458,944	567,994	566,657	740,000	830,000
63150 Travel-Meeting	-	-	449	3,000	3,000	5,500	5,500
63200 Training	-	2,867	1,166	250	250	250	250
63300 Membership and Dues	150	300	300	300	300	300	300
64190 Minor Equipment	4,454	382	-	5,300	11,637	4,500	5,000
65300 Professional Services	23,257	52,989	58,520	65,000	50,455	46,100	38,250
65400 Damage Claims	21,362	59,642	9,355	80,000	25,500	80,000	80,000
65410 Damage to City Property	226	47,699	31,079	20,000	37,000	20,000	25,000
65700 Other Charges	-	-	-	-	200	104	107
65760 Loss Control	7,811	5,864	280	8,000	3,000	2,000	2,000
TOTAL MATERIALS, SUPPLIES & SERV	368,002	545,643	560,093	749,844	697,999	898,754	986,407
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	3,985	4,035	22,614	20,200	20,200	21,074	21,706
69650 PARS Pension Charges	4,366	12,139	9,787	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	8,351	16,174	32,401	20,200	20,200	21,074	21,706
TOTAL EXPENDITURES	486,928	685,553	761,946	944,006	903,115	1,132,000	1,229,872
Resources over/(under) Appropriations	(132,200)	(282,692)	(45,077)	(63,806)	(22,915)	(70,166)	(71,430)
Beginning Fund Balance	618,489	486,288	203,596	158,519	158,519	135,604	65,438
PROJECTED ENDING FUND BALANCE	486,288	203,596	158,519	94,713	135,604	65,438	(5,992)

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

125 - Workers' Compensation - Insurance

FY 2026 & FY 2027

FUND 125	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	186	2,379	-	-	-	-	-
45110 Investment Interest - Chandler	3,932	3,437	-	7,350	7,350	15,187	15,642
45300 Gain/Loss on FMV of Asset	(21,134)	298	12,562	-	-	-	-
48500 Miscellaneous Revenue	-	0	8,691	-	-	-	-
48820 Excess Insurance Retention	63,801	-	103,403	-	-	-	-
48900 Administrative Charges	464,550	399,900	500,000	550,400	550,400	400,281	450,523
48920 Reimbursed Costs	2,000	-	2,000	-	-	-	-
49100 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	513,336	406,013	626,657	557,750	557,750	415,468	466,165
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	46,723	52,264	81,958	81,651	81,761	92,906	94,788
62XXX Benefits	17,556	16,268	48,848	54,989	59,243	69,265	74,697
TOTAL PERSONNEL-SALARIES & BENEFITS	64,280	68,532	130,806	136,640	141,004	162,171	169,485
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	190,764	221,599	240,389	298,800	287,644	285,000	310,000
63150 Travel-Meeting	-	-	-	1,000	1,000	-	-
63200 Training	-	-	-	500	500	500	500
65300 Professional Services	45,561	39,913	90,718	75,000	89,356	85,000	95,000
65400 Damage Claims	169,571	79,284	76,245	200,000	196,100	200,000	200,000
65700 Other Charges	-	-	-	-	700	364	375
TOTAL MATERIALS, SUPPLIES & SERV	405,896	340,795	407,352	575,300	575,300	570,864	605,875
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	2,180	2,210	18,455	15,800	15,800	16,923	17,431
69650 PARS Pension Charges	3,881	9,104	9,468	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	6,061	11,314	27,923	15,800	15,800	16,923	17,431
TOTAL EXPENDITURES	476,236	420,641	566,081	727,740	732,104	749,958	792,791
Resources over/(under) Appropriations	37,099	(14,628)	60,576	(169,990)	(174,354)	(334,490)	(326,626)
Beginning Fund Balance	696,922	734,021	719,393	779,969	779,969	605,615	271,125
PROJECTED ENDING FUND BALANCE	734,021	719,393	779,969	609,979	605,615	271,125	(55,501)

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

135 - Asset Replacement

FY 2026 & FY 2027

FUND DETAIL	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	780	9,562	-	-	-	-	-
45110 Investment Interest - Chandler	18,573	13,805	-	29,400	-	62,916	64,803
45300 Gain/Loss on FMV of Asset	(87,635)	5,332	50,343	-	-	-	-
48820 Technology Fee	13,217	11,575	13,428	10,000	12,900	61,356	64,399
48210 Donations	-	-	-	-	-	-	-
48500 Misc. Revenues	-	(272)	-	-	-	-	-
48900 Administrative Charges	65,000	65,000	176,500	122,500	122,500	172,390	227,567
48920 Reimbursed Costs	-	-	-	-	-	-	-
49100 Transfers In	-	200,000	1,233,400	1,046,400	1,842,671	392,316	749,295
TOTAL RESOURCES	9,935	305,002	1,473,671	1,208,300	1,978,071	688,978	1,106,064
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	5,400	16,629	53,064	4,550	26,949	19,000	16,000
65300 Professional Services	1,449	-	-	-	-	15,000	15,000
65310 Maintenance of Equipment	-	-	-	-	-	69,956	73,257
65700 Other Charges	-	-	-	-	2,900	1,510	1,555
66400 Equipment	352,192	81,500	331,307	216,300	257,512	186,316	73,500
66500 Vehicles	17,488	96,235	179,225	77,700	2,291,700	265,000	2,315,000
TOTAL MATERIALS, SUPPLIES & SERV	376,529	194,364	563,595	298,550	2,579,062	556,782	2,494,312
TRANSFERS OUT							
68100 TRANSFERS OUT	70,000	-	-	-	59,271	-	-
TOTAL TRANSFERS OUT	70,000	-	-	-	59,271	-	-
TOTAL EXPENDITURES	446,529	194,364	563,595	298,550	2,638,333	556,782	2,494,312
Resources over/(under) Appropriations	(436,594)	110,638	910,076	909,750	(660,262)	132,196	(1,388,249)
Beginning Fund Balance	2,388,176	1,951,582	2,062,220	2,972,295	2,972,295	2,312,034	2,444,230
PROJECTED ENDING FUND BALANCE	1,951,582	2,062,220	2,972,295	3,882,045	2,312,034	2,444,230	1,055,981

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

140 - Facilities Replacement

FY 2026 & FY 2027

FUND DETAIL	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45100 Investment Interest - LAIF	260	3,187	-	-	-	-	-
45110 Investment Interest - Chandler	6,117	4,600	-	10,500	11,600	23,865	24,580
45300 Gain/Loss on FMV of Asset	(28,575)	1,593	16,761	-	-	-	-
48900 Administrative Charges	-	-	-	-	-	-	-
49100 Transfers In	-	200,000	500,000	-	-	300,155	305,324
TOTAL RESOURCES	(22,198)	209,381	516,761	10,500	11,600	324,020	329,904
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	-	-	28,685	-	-	-	-
65300 Professional Services	-	-	1,557	-	-	-	-
65301 Professional Services - CIP	480	381	87,276	600	211,767	-	-
65700 Other Charges	-	-	-	-	1,100	573	590
66610 Construction	-	-	-	100,000	175,000	246,000	150,000
TOTAL MATERIALS, SUPPLIES & SERV	480	381	117,518	100,600	387,867	246,573	150,590
TRANSFERS OUT							
68100 TRANSFERS OUT	96,000	99,000	-	-	-	-	-
TOTAL TRANSFERS OUT	96,000	99,000	-	-	-	-	-
TOTAL EXPENDITURES	96,480	99,381	117,518	100,600	387,867	246,573	150,590
Resources over/(under) Appropriations							
Beginning Fund Balance	(118,678)	109,999	399,244	(90,100)	(376,267)	77,447	179,314
PROJECTED ENDING FUND BALANCE	741,774	623,096	733,095	1,132,339	1,132,339	756,072	833,518
	623,096	733,095	1,132,339	1,042,239	756,072	833,518	1,012,832

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

152 - Real Property Acquisition

FY 2026 & FY 2027

FUND DETAIL	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
48900 Administrative Charges	502,803	445,700	445,700	445,700	445,700	445,700	-
TOTAL RESOURCES	502,803	445,700	445,700	445,700	445,700	445,700	-
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
67200 Interest	-	46,300	35,196	23,785	23,785	12,055	-
TOTAL CAPITAL, DEBT SVC & CHRGS	-	46,300	35,196	23,785	23,785	12,055	-
TOTAL EXPENDITURES	-	46,300	35,196	23,785	23,785	12,055	-
Resources over/(under) Appropriations	502,803	399,400	410,504	421,915	421,915	433,645	-
Beginning Fund Balance	(1,993,423)	(1,490,620)	(1,091,220)	(680,716)	(680,716)	(258,801)	174,844
PROJECTED ENDING FUND BALANCE	(1,490,620)	(1,091,220)	(680,716)	(258,801)	(258,801)	174,844	174,844

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

160 - PARS OPEB

FY 2026 & FY 2027

FUND DETAIL	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
48900 Administrative Charges	318,000	322,000	315,000	309,900	309,900	319,268	328,846
TOTAL RESOURCES	318,000	322,000	315,000	309,900	309,900	319,268	328,846
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
62XXX Benefits	175,366	186,635	177,914	195,000	194,500	180,000	180,000
TOTAL PERSONNEL-SALARIES & BENEFITS	175,366	186,635	177,914	195,000	194,500	180,000	180,000
MATERIALS, SUPPLIES & SERV							
65320 Contributions to Agencies	138,000	137,000	120,100	115,000	115,000	138,368	147,846
65700 Other Charges	763	840	722	-	735	900	1,000
TOTAL MATERIALS, SUPPLIES & SERV	138,763	137,840	120,822	115,000	115,735	139,268	148,846
TRANSFERS OUT							
68100 TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	314,129	324,475	298,736	310,000	310,235	319,268	328,846
Resources over/(under) Appropriations	3,871	(2,475)	16,264	(100)	(335)	-	-
Beginning Fund Balance	202,686	206,556	204,081	220,345	220,345	220,010	220,010
PROJECTED ENDING FUND BALANCE	206,556	204,081	220,345	220,245	220,010	220,010	220,010

Internal Service Funds

CITY OF SOLANA BEACH

Estimated Expenditures

165 - PARS Pension

FY 2026 & FY 2027

FUND DETAIL	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45120 Investment Interest - PARS	180,208	55,346	159,977	78,750	78,750	160,000	175,000
45300 Gain/Loss on FMV of Asset	(673,663)	233,416	428,517	-	-	-	-
48900 Administrative Charges	485,075	1,517,434	1,198,929	-	-	-	-
TOTAL RESOURCES	(8,380)	1,806,196	1,787,423	78,750	78,750	160,000	175,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	18,503	21,338	26,517	30,000	30,000	30,000	30,000
TOTAL MATERIALS, SUPPLIES & SERV	18,503	21,338	26,517	30,000	30,000	30,000	30,000
TOTAL EXPENDITURES	18,503	21,338	26,517	30,000	30,000	30,000	30,000
Resources over/(under) Appropriations	(26,883)	1,784,858	1,760,906	48,750	48,750	130,000	145,000
Beginning Fund Balance	3,245,475	3,218,592	5,003,450	6,764,356	6,764,356	6,813,106	6,943,106
PROJECTED ENDING FUND BALANCE	3,218,592	5,003,450	6,764,356	6,813,106	6,813,106	6,943,106	7,088,106

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SPECIAL REVENUE FUNDS

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Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

202 - Gas Tax

FY 2026 & FY 2027

FUND 202	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(13,644)	4,346	31,277	2,100	2,100	14,824	15,268
46100 State Gax Tax Section 2105	76,289	73,415	78,239	83,232	83,232	80,226	80,226
46110 State Gax Tax Section 2106	53,691	52,756	56,047	59,303	59,303	57,161	57,161
46120 State Gax Tax Section 2107	91,136	100,053	105,903	112,363	112,363	108,305	108,305
46130 State Gax Tax Section 2107.5	3,000	3,000	3,000	3,000	3,000	3,000	3,000
46140 State Gax Tax Section 2103	108,837	105,112	117,319	129,010	129,010	124,351	124,351
46900 Miscellaneous - Intergovernmental	-	-	-	-	-	-	-
48920 Reimbursed Costs	-	-	1,200	-	-	-	-
TOTAL RESOURCES	319,311	338,682	392,986	389,008	389,008	387,867	388,311
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	310	-	-	-	-	-	-
65300 Professional Services	375	429	417	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	686	429	417	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	62,796	100,989	-	46,475	-	-
66610 Construction	190,160	157,190	214,738	430,000	623,697	290,000	455,000
TOTAL CAPITAL, DEBT SVC & CHRGS	190,160	219,985	315,726	430,000	670,172	290,000	455,000
TOTAL EXPENDITURES	190,846	220,414	316,144	430,000	670,172	290,000	455,000
Resources over/(under) Appropriations	128,465	118,267	76,842	(40,992)	(281,164)	97,867	(66,689)
Beginning Fund Balance	425,942	554,406	672,674	749,516	749,516	468,352	566,219
PROJECTED ENDING FUND BALANCE	554,406	672,674	749,516	708,523	468,352	566,219	499,530

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

203 - MID 33 Highway 101

FY 2026 & FY 2027

FUND 203	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	145,349	160,268	169,368	161,176	161,176	176,142	183,188
41030 Property Taxes - Delinquent	1,022	223	125	296	296	500	500
42180 Benefit Fees	11,897	11,783	11,761	11,500	11,500	11,756	11,756
42240 RDA Pass Thru Payments	5,064	5,464	7,462	2,000	2,000	7,076	7,289
45XXX Investment Interest	(17,759)	6,757	27,785	7,350	7,350	16,046	16,528
46300 State HOE	790	794	767	800	800	800	800
TOTAL RESOURCES	146,362	185,289	217,268	183,122	183,122	212,320	220,061
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	8,839	16,312	18,570	21,509	22,109	24,235	24,979
62XXX Benefits	3,898	5,599	9,698	12,487	12,832	16,710	18,107
TOTAL PERSONNEL-SALARIES & BENEFITS	12,737	21,911	28,268	33,996	34,941	40,945	43,086
MATERIALS, SUPPLIES & SERV							
65240 Utilities - Electric	36,521	32,894	39,036	38,000	38,000	40,000	41,000
65260 Maint. of Buildings & Grounds	47,919	45,175	48,027	48,300	48,300	30,591	51,000
65270 Utilities - Water	6,735	5,723	7,046	8,000	8,000	9,800	10,750
65300 Professional Services	405	388	348	1,000	873	100	100
65700 Other Charges	5,516	5,901	6,002	6,700	6,700	6,700	6,900
65800 Administrative Charges	41,300	42,500	103,221	108,279	108,279	32,563	33,540
TOTAL MATERIALS, SUPPLIES & SERV	138,395	132,580	203,680	210,279	210,152	119,754	143,290
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	500	500	1,000	1,200	1,200	1,058	1,154
69200 Workers' Comp Charges	600	600	1,000	1,100	1,100	913	1,011
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	1,025	1,040	4,169	3,400	3,400	3,864	3,979
69650 PARS Pension Charges	-	1,518	1,989	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	2,125	3,658	8,158	5,700	5,700	5,835	6,144
TOTAL EXPENDITURES	153,258	158,150	240,106	249,975	250,793	166,534	192,520
Resources over/(under) Appropriations	(6,895)	27,139	(22,838)	(66,853)	(67,671)	45,786	27,541
Beginning Fund Balance	600,385	593,489	620,628	597,790	597,790	530,119	575,905
PROJECTED ENDING FUND BALANCE	593,489	620,628	597,790	530,937	530,119	575,905	603,446

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

204 - MID 9C Santa Fe Hills

FY 2026 & FY 2027

FUND 204	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	254,610	275,821	291,029	277,467	277,467	296,630	308,495
41030 Property Taxes - Delinquent	1,773	375	185	510	510	1,000	1,000
42180 Benefit Fees	94,848	94,869	94,856	95,000	95,000	94,696	94,696
45XXX Investment Interest	(4,911)	3,676	6,998	3,675	3,675	3,057	3,143
46300 State HOE	1,382	1,366	1,317	1,400	1,400	1,324	1,363
TOTAL RESOURCES	347,702	376,107	394,385	378,052	378,052	396,707	408,697
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65270 Utilities - Water	142,047	108,963	98,402	145,000	144,372	150,000	160,000
65300 Professional Services	225,462	300,679	219,083	223,500	322,641	206,195	207,060
65700 Other Charges	2,870	3,007	3,046	2,800	3,300	3,000	3,000
65800 Administrative Charges	9,500	9,500	10,289	10,793	10,793	37,512	38,637
TOTAL MATERIALS, SUPPLIES & SERV	379,880	422,149	330,819	382,093	481,106	396,707	408,697
TOTAL EXPENDITURES	379,880	422,149	330,819	382,093	481,106	396,707	408,697
Resources over/(under) Appropriations	(32,177)	(46,042)	63,566	(4,041)	(103,054)	-	-
Beginning Fund Balance	203,794	171,617	125,575	189,140	189,140	86,086	86,086
PROJECTED ENDING FUND BALANCE	171,617	125,575	189,140	185,100	86,086	86,086	86,086

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

205 - MID 9E Isla Verde

FY 2026 & FY 2027

FUND 205	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42180 Benefit Fees	6,167	5,912	5,912	6,000	6,000	5,980	5,980
45XXX Investment Interest	(76)	94	205	-	-	26	27
TOTAL RESOURCES	6,090	6,005	6,116	6,000	6,000	6,006	6,007
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	5,204	5,203	5,202	5,200	5,200	3,019	2,934
65700 Other Charges	109	117	266	130	130	130	130
65800 Administrative Charges	700	700	758	795	795	2,857	2,943
TOTAL MATERIALS, SUPPLIES & SERV	6,013	6,019	6,227	6,125	6,125	6,006	6,007
TOTAL EXPENDITURES	6,013	6,019	6,227	6,125	6,125	6,006	6,007
Resources over/(under) Appropriations	78	(14)	(110)	(125)	(125)	-	-
Beginning Fund Balance	3,962	4,040	4,026	3,915	3,915	3,790	3,790
PROJECTED ENDING FUND BALANCE	4,040	4,026	3,915	3,790	3,790	3,790	3,790

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

207 - MID 9H San Elijo #2

FY 2026 & FY 2027

FUND 207	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	96,011	101,553	108,506	102,010	102,010	115,290	119,902
41030 Property Taxes - Delinquent	681	141	68	204	204	500	500
42180 Benefit Fees	33,881	34,379	34,026	34,000	34,000	34,170	34,170
45XXX Investment Interest	(10,097)	3,856	19,373	4,148	4,148	12,730	13,105
46300 State HOE	521	503	491	500	500	500	500
TOTAL RESOURCES	120,997	140,433	162,464	140,862	140,862	163,190	168,177
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	78,850	78,855	130,461	133,200	533,200	147,423	151,971
65700 Other Charges	1,111	1,140	1,261	1,220	1,220	1,200	1,202
65800 Administrative Charges	4,200	4,200	4,549	4,771	4,771	14,567	15,004
TOTAL MATERIALS, SUPPLIES & SERV	84,161	84,195	136,271	139,191	539,191	163,190	168,177
TOTAL EXPENDITURES	84,161	84,195	136,271	139,191	539,191	163,190	168,177
Resources over/(under) Appropriations							
Beginning Fund Balance	36,836	56,237	26,193	1,671	(398,329)	-	-
PROJECTED ENDING FUND BALANCE	353,500	390,335	446,573	472,766	472,766	74,437	74,437
	390,335	446,573	472,766	474,437	74,437	74,437	74,437

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

208 - Coastal Rail Trail Maintenance District

FY 2026 & FY 2027

FUND 208	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42180 Benefit Fees	82,400	83,792	85,580	85,475	85,475	85,788	87,504
45XXX Investment Interest	(2,615)	1,340	4,029	105	105	1,632	1,681
49100 Transfers In	-	-	-	-	-	86,306	72,558
TOTAL RESOURCES	79,784	85,133	89,609	85,580	85,580	173,726	161,743
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	513	634	1,390	700	700	700	700
65260 Maint. of Buildings & Grounds	56,300	96,543	71,065	75,700	71,315	115,351	107,351
65270 Utilities - Water	17,435	15,709	18,070	21,000	21,000	30,000	34,000
65300 Professional Services	3,686	3,686	3,654	3,800	8,185	5,225	5,400
65700 Other Charges	566	566	566	600	600	600	600
65800 Administrative Charges	3,900	3,900	4,224	4,431	4,431	13,293	13,692
TOTAL MATERIALS, SUPPLIES & SERV	82,400	121,038	98,968	106,231	106,231	165,169	161,743
TOTAL EXPENDITURES	82,400	121,038	98,968	106,231	106,231	165,169	161,743
Resources over/(under) Appropriations	(2,616)	(35,905)	(9,358)	(20,651)	(20,651)	8,557	-
Beginning Fund Balance	104,499	101,883	65,978	56,620	56,620	35,969	44,526
PROJECTED ENDING FUND BALANCE	101,883	65,978	56,620	35,969	35,969	44,526	44,526

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

211 - Street Light District

FY 2026 & FY 2027

FUND 211	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
41010 Property Taxes - Current	581,490	637,598	672,795	639,603	639,603	698,880	726,835
41030 Property Taxes - Delinquent	4,093	885	481	1,224	1,224	1,500	1,500
42180 Benefit Fees	77,477	76,791	76,958	76,500	76,500	76,500	76,500
42240 RDA Pass Thru Payments	15,147	16,256	22,599	7,000	7,000	10,704	11,025
45XXX Investment Interest	(92,143)	32,543	152,346	42,525	42,525	95,135	97,989
46300 State HOE	3,165	3,163	3,051	3,200	3,200	3,200	3,200
TOTAL RESOURCES	589,228	767,236	928,230	770,052	770,052	885,919	917,049
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	93,165	109,121	191,977	195,950	204,935	211,101	219,571
62XXX Benefits	38,781	43,721	96,880	113,443	123,362	134,179	142,488
TOTAL PERSONNEL-SALARIES & BENEFITS	131,946	152,842	288,857	309,393	328,297	345,280	362,059
MATERIALS, SUPPLIES & SERV							
63300 Membership and Dues	-	-	-	200	-	550	550
65220 Advertising	480	576	1,211	600	600	700	700
65230 Communications	115	177	190	200	200	200	200
65240 Utilities - Electric	109,111	97,242	108,383	120,000	114,855	123,000	125,000
65300 Professional Services	16,759	22,779	23,982	66,600	68,945	65,800	65,800
65700 Other Charges	9,824	10,434	10,330	2,500	5,500	2,708	2,715
65800 Administrative Charges	86,000	88,500	214,943	225,475	225,475	83,002	85,492
TOTAL MATERIALS, SUPPLIES & SERV	222,287	219,708	359,040	415,575	415,575	275,960	280,457
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	2,600	2,800	5,600	6,900	6,900	10,575	11,540
69200 Workers' Comp Charges	3,000	3,200	6,500	7,200	7,200	7,820	8,798
69600 PARS OPEB Charges	5,290	5,360	43,233	37,800	37,800	44,063	45,386
69650 PARS Pension Charges	5,336	18,210	20,680	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	16,226	29,570	76,013	51,900	51,900	62,458	65,724
TRANSFERS OUT							
68100 Transfers Out	70,400	70,400	70,375	70,375	70,375	70,375	70,375
TOTAL TRANSFERS OUT	70,400	70,400	70,375	70,375	70,375	70,375	70,375
TOTAL EXPENDITURES							
Resources over/(under) Appropriations	440,859	472,520	794,285	847,243	866,147	754,073	778,615
Beginning Fund Balance	148,369	294,716	133,945	(77,191)	(96,095)	131,846	138,434
PROJECTED ENDING FUND BALANCE	3,076,356	3,224,726	3,519,442	3,653,387	3,653,387	3,557,292	3,689,138
	3,224,726	3,519,442	3,653,387	3,576,196	3,557,292	3,689,138	3,827,572

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

213 - Developer Pass-Thru

FY 2026 & FY 2027

FUND 213	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	-	-	25,000	15,680	16,150
48930 Developer Pass-Thru	105,637	81,274	61,184	100,000	100,000	84,320	83,850
TOTAL RESOURCES	105,637	81,274	61,184	100,000	125,000	100,000	100,000
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	-	-	-	-	-	-	-
62XXX Benefits	-	-	-	-	-	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	-	-	-	-	-
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	105,637	81,187	61,184	100,000	113,385	100,000	100,000
65700 Other Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	105,637	81,187	61,184	100,000	113,385	100,000	100,000
CAPITAL, DEBT SVC & CHRGS							
69400 PERS Side Fund	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	-	-
TOTAL EXPENDITURES	105,637	81,187	61,184	100,000	113,385	100,000	100,000
Resources over/(under) Appropriations	-	86	-	-	11,615	-	-
Beginning Fund Balance	(87)	(87)	(1)	(1)	(1)	11,614	11,614
PROJECTED ENDING FUND BALANCE	(87)	(1)	(1)	(1)	11,614	11,614	11,614

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

214 - Fire Mitigation Fees

FY 2026 & FY 2027

FUND 214	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	1,141	-	-	1,764	1,817
47550 Fire Mitigation Fees	42,019	16,385	22,101	15,000	15,000	15,000	15,000
TOTAL RESOURCES	42,019	16,385	23,242	15,000	15,000	16,764	16,817
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
63400 Clothing and Personal Expenses	-	7,566	26,869	15,000	36,600	15,000	15,000
65300 Professional Services	-	-	39	-	14,000	2,500	2,600
TOTAL MATERIALS, SUPPLIES & SERV	-	7,566	26,908	15,000	50,600	17,500	17,600
TOTAL EXPENDITURES	-	7,566	26,908	15,000	50,600	17,500	17,600
Resources over/(under) Appropriations	42,019	8,819	(3,666)	-	(35,600)	(736)	(783)
Beginning Fund Balance	14,034	56,053	64,871	61,205	61,205	25,605	24,869
PROJECTED ENDING FUND BALANCE	56,053	64,871	61,205	61,205	25,605	24,869	24,086

CITY OF SOLANA BEACH

Estimated Expenditures

Special Revenue Funds**219 - Citizens Option for Public Safety**

FY 2026 & FY 2027

FUND 219	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(10,174)	3,565	10,634	3,150	3,150	-	-
46800 State Grants	161,285	165,271	186,159	145,000	145,000	180,000	185,000
TOTAL RESOURCES	151,111	168,836	196,793	148,150	148,150	180,000	185,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	146,240	165,513	208,364	145,000	186,577	450,000	200,000
TOTAL MATERIALS, SUPPLIES & SERV	146,240	165,513	208,364	145,000	186,577	450,000	200,000
TOTAL EXPENDITURES	146,240	165,513	208,364	145,000	186,577	450,000	200,000
Resources over/(under) Appropriations	4,871	3,323	(11,571)	3,150	(38,427)	(270,000)	(15,000)
Beginning Fund Balance	337,919	342,790	346,113	334,542	334,542	296,115	26,115
PROJECTED ENDING FUND BALANCE	342,790	346,113	334,542	337,692	296,115	26,115	11,115

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

225 - RTCIP

FY 2026 & FY 2027

FUND 225	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(3,120)	(1,042)	12,148	-	-	8,510	8,765
47400 RTCIP Fee	88,418	86,970	-	50,000	50,000	-	-
TOTAL RESOURCES	85,298	85,928	12,148	50,000	50,000	8,510	8,765
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	68	156	177	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	68	156	177	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	-	-	3,599	-	57,401	30,000	30,000
TOTAL CAPITAL, DEBT SVC & CHRGS	-	-	3,599	-	57,401	30,000	30,000
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	68	156	3,776	-	57,401	30,000	30,000
Resources over/(under) Appropriations							
	85,230	85,772	8,372	50,000	(7,401)	(21,490)	(21,235)
Beginning Fund Balance	137,322	222,552	308,324	316,696	316,696	309,295	287,805
PROJECTED ENDING FUND BALANCE	222,552	308,324	316,696	366,696	309,295	287,805	266,570

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

228 - Transnet

FY 2026 & FY 2027

FUND 228	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	-	-	-	1,575	1,575	-	-
46580 Transnet/Sandag	277,098	377,375	532,804	376,229	376,229	451,804	458,804
46900 Miscellaneous - Intergovernmental	195,133	107,301	107,301	107,301	107,301	107,301	107,301
49100 Transfers In	-	-	-	-	-	-	-
TOTAL RESOURCES	472,231	484,676	640,105	485,105	485,105	559,105	566,105
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	298	-	-	-	-	-	-
65300 Professional Services	35,622	29,630	-	-	15,350	-	-
TOTAL MATERIALS, SUPPLIES & SERV	35,919	29,630	-	-	15,350	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	38,162	-	-	-	-	-	-
66610 Construction	38,000	(1)	315,000	210,000	495,000	210,000	210,000
67200 Interest	325,105	325,105	325,105	325,105	325,105	325,105	325,105
TOTAL CAPITAL, DEBT SVC & CHRGS	401,267	325,104	640,105	535,105	820,105	535,105	535,105
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	437,187	354,734	640,105	535,105	835,455	535,105	535,105
Resources over/(under) Appropriations	35,044	129,942	-	(50,000)	(350,350)	24,000	31,000
Beginning Fund Balance	(86,375)	(51,330)	78,612	78,612	78,612	(271,738)	(247,738)
PROJECTED ENDING FUND BALANCE	(51,330)	78,612	78,612	28,612	(271,738)	(247,738)	(216,738)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

240 - Community Development Block Grant

FY 2026 & FY 2027

FUND 240	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
46600 Federal Grants	35,717	137,476	741	45,000	103,312	50,000	50,000
46810 County of San Diego	38,023	-	-	-	-	-	-
TOTAL RESOURCES	73,740	137,476	741	45,000	103,312	50,000	50,000
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	294	-	741	-	-	-	-
65300 Professional Services	29,715	31,150	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	30,009	31,150	741	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	43,500	106,634	-	45,000	103,312	50,000	50,000
TOTAL CAPITAL, DEBT SVC & CHRGS	43,500	106,634	-	45,000	103,312	50,000	50,000
TOTAL EXPENDITURES	73,509	137,784	741	45,000	103,312	50,000	50,000
Resources over/(under) Appropriations							
Beginning Fund Balance	231	(308)	-	-	-	-	-
PROJECTED ENDING FUND BALANCE	(16,660)	(16,429)	(16,737)	(16,737)	(16,737)	(16,737)	(16,737)
	(16,429)	(16,737)	(16,737)	(16,737)	(16,737)	(16,737)	(16,737)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

246 - Miscellaneous Grants

FY 2026 & FY 2027

FUND 246	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(21,153)	16,079	45,803	-	-	-	-
46600 Federal Grants	1,590,343	1,604,493	11,200	-	7,017,197	7,228	860,000
46800 State Grants	168,125	(78,134)	201,838	5,000	10,507	5,000	5,000
48300 Community Grants	-	2,000	95,629	13,000	16,500	15,087	15,087
TOTAL RESOURCES	1,737,315	1,544,439	354,470	18,000	7,044,204	27,315	880,087
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61010 Salaries & Wages	-	-	197	-	852	-	-
TOTAL PERSONNEL-SALARIES & BENEFITS	-	-	197	-	852	-	-
MATERIALS, SUPPLIES & SERV							
64190 Minor Equipment	-	1,907	-	5,000	5,309	7,228	-
63400 Clothing	-	12,243	11,200	-	-	-	-
66400 Equipment	-	5,000	90,336	-	16,888	-	-
65380 Special Events	-	2,000	-	-	-	-	-
64200 Departmental Special Supplies	1,041	-	5,294	13,000	21,575	30,037	15,087
65300 Professional Services	1,080	7,089	15,169	-	44,380	35,000	35,000
TOTAL MATERIALS, SUPPLIES & SERV	2,122	28,239	121,999	18,000	88,152	72,265	50,087
CAPITAL, DEBT SVC & CHRGS							
66600 Design	96,214	62,338	-	-	-	-	-
66610 Construction	-	-	186,471	-	7,000,000	-	850,000
TOTAL CAPITAL, DEBT SVC & CHRGS	96,214	62,338	186,471	-	7,000,000	-	850,000
TRANSFERS OUT							
68100 Transfers Out	1,590,343	1,591,285	-	-	-	-	-
TOTAL TRANSFERS OUT	1,590,343	1,591,285	-	-	-	-	-
TOTAL EXPENDITURES	1,688,679	1,681,862	308,667	18,000	7,089,004	72,265	900,087
Resources over/(under) Appropriations	48,637	(137,424)	45,803	-	(44,800)	(44,950)	(20,000)
Beginning Fund Balance	177,083	225,720	88,296	134,098	134,098	89,298	44,348
PROJECTED ENDING FUND BALANCE	225,720	88,296	134,098	134,098	89,298	44,348	24,348

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

247 - SB1 RMRA

FY 2026 & FY 2027

FUND 247	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(3,403)	2,873	15,990	-	-	7,057	7,269
46160 RMRA Road Maint Rehab Acct	273,707	287,829	332,821	260,100	260,100	339,268	339,268
TOTAL RESOURCES	270,303	290,702	348,810	260,100	260,100	346,325	346,537
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	218	230	205	-	-	-	-
65700 Other Charges	-	-	-	-	-	52	54
TOTAL MATERIALS, SUPPLIES & SERV	218	230	205	-	-	52	54
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	233,011	36,998	400,000	300,000	600,000	300,000	300,000
TOTAL CAPITAL, DEBT SVC & CHRGS	233,011	36,998	400,000	300,000	600,000	300,000	300,000
TOTAL EXPENDITURES	233,228	37,228	400,205	300,000	600,000	300,052	300,054
Resources over/(under) Appropriations	37,075	253,475	(51,395)	(39,900)	(339,900)	46,273	46,483
Beginning Fund Balance	230,425	267,500	520,974	469,579	469,579	129,679	175,952
PROJECTED ENDING FUND BALANCE	267,500	520,974	469,579	429,679	129,679	175,952	222,435

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

250 - Coastal Area Business & Visitor Assistance

FY 2026 & FY 2027

FUND 250	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42110 Transient Occupancy Tax	108,493	118,295	118,470	112,155	137,155	123,077	130,769
42210 Short Term Vacation Rental TOT	89,597	105,108	103,354	83,283	83,283	111,531	117,108
45XXX Investment Interest	(24,311)	7,062	45,431	10,500	10,500	32,953	33,942
48210 Donations - Special Projects	-	1,000	500	-	-	-	-
48630 Special Events	6,191	3,151	4,894	3,500	3,500	4,000	4,200
TOTAL RESOURCES	179,971	234,616	272,649	209,438	234,438	271,561	286,019
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	13,539	602	15,249	12,892	14,000	37,100	17,000
65320 Contributions to Agencies	30,000	30,000	41,000	30,000	41,000	45,000	45,000
65380 Special Events	10,552	12,702	21,458	19,700	19,700	24,800	26,094
65750 Public Art Expenditures	6,381	32,584	-	28,782	53,782	-	15,000
TOTAL MATERIALS, SUPPLIES & SERV	60,472	75,888	77,707	91,374	128,482	106,900	103,094
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	-	-	-	-	210,000	25,000	25,000
TOTAL CAPITAL, DEBT SVC & CHRGS	-	-	-	-	210,000	25,000	25,000
TOTAL EXPENDITURES	60,472	75,888	77,707	91,374	338,482	131,900	128,094
Resources over/(under) Appropriations	119,499	158,728	194,942	118,064	(104,044)	139,661	157,925
Beginning Fund Balance	881,435	1,000,934	1,159,662	1,354,604	1,354,604	1,250,560	1,390,221
PROJECTED ENDING FUND BALANCE	1,000,934	1,159,662	1,354,604	1,472,668	1,250,560	1,390,221	1,548,146

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

255 - Camp Programs

FY 2026 & FY 2027

FUND 255	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
JUNIOR LIFEGUARD PROGRAM							
RESOURCES							
47790 Sale of Publications/Program Supplies	44,611	54,355	48,936	50,000	50,000	52,500	53,800
48100 Junior Lifeguards	413,840	449,036	486,318	465,000	465,000	523,000	536,075
48500 Miscellaneous Revenue	(460)	-	2,838	-	-	-	-
49100 Transfers In	-	-	-	-	-	147,883	167,339
TOTAL RESOURCES	457,991	503,391	538,092	515,000	515,000	723,383	757,214
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	202,078	220,662	268,196	278,769	275,069	265,808	278,199
62XXX Benefits	65,111	66,657	84,010	84,173	90,896	80,513	86,606
TOTAL PERSONNEL-SALARIES & BENEFITS	267,190	287,319	352,206	362,942	365,965	346,321	364,805
MATERIALS, SUPPLIES & SERV							
63100 Insurance Premiums	-	-	-	16,000	6,300	-	-
63150 Travel, Conferences, & Meetings	-	423	333	8,000	6,541	3,000	3,000
63200 Training	32	604	24	1,200	1,200	3,700	3,700
63400 Clothing and Personal Expenses	35,103	52,602	65,073	60,000	69,700	65,000	70,000
64160 Office Supplies	615	304	233	700	700	1,000	1,200
64170 Postage	-	13	-	-	-	-	-
64190 Minor Equipment	4,903	4,015	6,049	7,700	7,700	7,700	7,700
64200 Departmental Special Supplies	1,543	2,438	4,085	8,000	8,000	8,000	8,000
64270 Vehicle Operating Supplies	-	-	-	200	200	200	200
64280 Vehicle Maintenance	-	-	-	1,500	1,500	4,000	4,000
65190 Bank Charges	19,941	23,169	24,636	20,000	20,000	-	-
65210 Camp Discounts	(2,950)	-	-	11,000	11,000	-	-
65250 Rents and Leases	3,397	2,123	3,404	3,400	3,400	4,500	4,500
65300 Professional Services	1,528	413	2,621	4,200	4,200	4,200	4,200
65310 Maint. & Operation of Equipment	184	-	-	1,500	2,959	1,500	1,500
65340 Camp Scholarships	3,250	5,454	3,845	6,000	6,000	-	-
65800 Administrative Charges	26,600	26,600	64,604	67,770	67,770	220,319	226,929
TOTAL MATERIALS, SUPPLIES & SERV	94,146	118,157	174,907	217,170	217,170	323,119	334,929
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	5,000	5,400	10,800	13,400	13,400	15,862	17,310
69200 Workers' Comp Charges	5,700	6,200	7,000	8,300	8,300	10,015	11,262
69600 PARS OPEB Charges	5,520	5,590	32,168	27,600	27,600	28,066	28,908
69650 PARS Pension Charges	4,851	33,384	24,106	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	21,071	50,574	74,074	49,300	49,300	53,943	57,480
TOTAL EXPENDITURES - JUNIOR LIFEGUARDS	382,406	456,050	601,188	629,412	632,435	723,383	757,214
RECREATION - CAMP PROGRAM							
RESOURCES							
47610 After School Program	48,856	45,124	55,918	50,000	50,000	58,066	59,533
49100 Transfers In	-	-	-	-	-	68,374	72,362
TOTAL RESOURCES	48,856	45,124	55,918	50,000	50,000	126,440	131,895
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	48,087	50,130	65,059	71,294	71,294	65,575	67,595
62XXX Benefits	13,960	14,313	25,641	27,882	32,097	33,352	35,917
TOTAL PERSONNEL-SALARIES & BENEFITS	62,047	64,443	90,700	99,176	103,391	98,927	103,512
MATERIALS, SUPPLIES & SERV							
65370 Summer Day Camp	8,306	9,127	14,136	12,000	12,000	13,500	13,500
TOTAL MATERIALS, SUPPLIES & SERV	8,306	9,127	14,136	12,000	12,000	13,500	13,500

(Continued on Next Page)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

255 - Camp Programs

FY 2026 & FY 2027

FUND 255	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
CAPITAL, DEBT SVC & CHRGS							
69100 Claims Liability Charges	1,300	1,400	2,800	3,500	3,500	4,230	4,616
69200 Workers' Comp Charges	1,500	1,600	2,000	2,200	2,200	2,471	2,736
69400 PERS Side Fund	-	-	-	-	-	-	-
69600 PARS OPEB Charges	1,480	1,500	8,144	7,100	7,100	7,312	7,531
69650 PARS Pension Charges	2,425	7,586	5,094	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
TOTAL EXPENDITURES - RECREATION CAMP	77,058	85,656	122,874	123,976	128,191	126,440	131,895
TOTAL EXPENDITURES	459,464	541,706	724,062	753,388	760,626	849,823	889,109
Resources over/(under) Appropriations	47,382	6,810	(130,052)	(188,388)	(195,626)	-	-
Beginning Fund Balance	31,657	79,040	85,850	(44,202)	(44,202)	(239,828)	(239,828)
PROJECTED ENDING FUND BALANCE	79,040	85,850	(44,202)	(232,590)	(239,828)	(239,828)	(239,828)

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

263 - Housing

FY 2026 & FY 2027

FUND 263	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXXX Investment Interest	(25,727)	7,325	61,315	6,300	6,300	42,120	43,384
47100 In-Lieu Housing Fees	767,678	-	-	-	-	-	-
48500 Misc. Revenue	-	-	6,188	-	-	-	-
TOTAL RESOURCES	741,951	7,325	67,502	6,300	6,300	42,120	43,384
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	737	852	808	10,000	10,000	-	-
TOTAL MATERIALS, SUPPLIES & SERV	737	852	808	10,000	10,000	-	-
TOTAL EXPENDITURES	737	852	808	10,000	10,000	-	-
Resources over/(under) Appropriations	741,214	6,473	66,695	(3,700)	(3,700)	42,120	43,384
Beginning Fund Balance	647,164	1,388,378	1,394,850	1,461,545	1,461,545	1,457,845	1,499,965
PROJECTED ENDING FUND BALANCE	1,388,378	1,394,850	1,461,545	1,457,845	1,457,845	1,499,965	1,543,349

Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

270 - Public Safety Special Revenue

FY 2026 & FY 2027

FUND 270	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(4,778)	8,896	11,242	-	-	23,021	23,712
46500 CSA 17 Contract Revenue	67,968	34,894	114,894	70,000	70,000	85,000	88,200
46600 Federal Grants	10,772	-	3,227	-	-	-	-
46710 Fire Revenue from Other Agencies	370,858	252,040	142,248	150,000	150,000	155,000	160,000
48210 Donations	-	-	-	-	-	-	-
48500 Miscellaneous Revenue	100	-	-	-	-	-	-
48920 Reimbursed Costs	587	-	17,898	-	3,112	-	-
TOTAL RESOURCES	445,507	295,830	289,508	220,000	223,112	263,021	271,912
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	190,137	147,142	130,966	137,800	209,200	200,000	200,000
62XXX Benefits	2,384	1,847	1,772	12,200	13,757	3,075	3,075
TOTAL PERSONNEL-SALARIES & BENEFITS	192,521	148,989	132,738	150,000	222,957	203,075	203,075
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences, & Meetings	15,160	2,380	-	-	5,200	-	-
63200 Training	1,400	-	2,207	-	4,000	-	-
63400 Clothing and Personal Expenses	-	-	-	-	-	45,200	49,700
64190 Minor Equipment	12,050	3,951	21,538	-	46,235	-	-
64200 Departmental Special Supplies	10,738	27,486	12,436	70,000	19,601	-	-
64270 Vehicle Operating Supplies	-	-	-	-	-	-	-
64280 Vehicle Maintenance	-	-	-	-	-	-	-
65230 Communications	1,406	1,368	1,770	-	1,500	-	-
65300 Professional Services	1,735	7,025	10,865	-	85,000	-	-
65310 Maint. & Operation of Equipment	-	-	-	-	802	5,989	5,989
65700 Other Charges	-	-	-	-	-	-	-
65800 Administrative Charges	-	-	-	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	42,489	42,210	48,817	70,000	162,338	51,189	55,689
CAPITAL, DEBT SVC & CHRGS							
66400 Equipment	-	-	6,576	-	2,500	118,500	123,300
69600 PARS OPEB Charges	-	-	3	-	-	-	-
69650 PARS Pension Charges	-	-	18	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	-	-	6,598	-	2,500	118,500	123,300
TOTAL EXPENDITURES	235,010	191,199	188,153	220,000	387,795	372,764	382,064
Resources over/(under) Appropriations	210,498	104,631	101,355	-	(164,683)	(109,743)	(110,152)
Beginning Fund Balance	396,070	606,568	711,199	812,554	812,554	647,871	538,128
PROJECTED ENDING FUND BALANCE	606,568	711,199	812,554	812,554	647,871	538,128	427,976

DEBT SERVICE

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Debt Service

CITY OF SOLANA BEACH

Estimated Expenditures

320 - Capital Leases

FY 2026 & FY 2027

FUND 320	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
49100 Transfers In	70,400	70,400	70,375	70,375	70,375	70,374	70,374
TOTAL RESOURCES	70,400	70,400	70,375	70,375	70,375	70,374	70,374
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
67900 Principal Retirement	56,831	58,808	60,855	62,973	62,973	65,163	67,431
67950 Interest	13,543	11,566	9,520	7,402	7,402	5,211	2,943
TOTAL CAPITAL, DEBT SVC & CHRGS	70,374	70,374	70,374	70,375	70,375	70,374	70,374
TOTAL EXPENDITURES	70,374	70,374	70,374	70,375	70,375	70,374	70,374
Resources over/(under) Appropriations	26	26	1	-	-	-	-
Beginning Fund Balance	24,862	24,888	24,914	24,915	24,915	24,915	24,915
PROJECTED ENDING FUND BALANCE	24,888	24,914	24,915	24,915	24,915	24,915	24,915

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CAPITAL IMPROVEMENTS

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CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2026

Proj String	Account #	Project Description	Total Budget	Measure S Fund (110)	Facilities Replacement Fund (140)	Gas Tax Fund (202)	Transnet Funds (225/228)	CDBG Grants Fund (240)	SB1 Fund (247)	Coastal Business/Visitors (250)	PDIF (453)	TIF (454)	PUIF (455)	PRIF (457)	Misc CIP (459)	Sanitation Fund (509)
		Street, Traffic, & Storm Drain Projects														
A - 66610	2406510.66610 1106510.66610	ADA Pedestrian Ramps	50,000						50,000							
B - 66610	2026510.66610 2286510.66610 2476510.66610	Annual Pavement Management Program	1,100,000	390,000		200,000	210,000		300,000							
C - 66610	1106510.66610	Cliff Street Ped Bridge Repairs	200,000	200,000												
D - 66610	4546510.66610	Glencrest Sidewalk Construction	600,000													
E - 66600	4556510.66600	Glenmont Neighborhood Park Design	75,000													
F - 66610	4576510.66610	Highway 101 Pedestrian Crossing/CRT Extension (Construction)	150,000													
G - 66600	4576510.66600	Highway 101 Pedestrian Crossing/CRT Extension (Design)	75,000													
H - 66610	2505570.66610	Hwy 101 Tree Grate Replacements	25,000													
I - 66610	4536510.66610	La Colonia Park Interim Improvements at Vacant Lots (Construction)	200,000													
J - 66600	4536510.66600	La Colonia Park Interim Improvements at Vacant Lots (Design)	50,000													
K - 66610	2026510.66610	Misc. Traffic Calming Projects	50,000				50,000									
L - 65300	2026510.65300	Pavement Condition Assessment Report	40,000				40,000									
M - 66610	1106510.66610	Rosa Street Ped Bridge Repairs	125,000		125,000											
N - 66610	1106510.66610 4596510.66610	Storm Drain Improvements	500,000		300,000											200,000
		Total	\$ 3,240,000	\$ 1,015,000	\$ -	\$ 290,000	\$ 210,000	\$ 50,000	\$ 300,000	\$ 25,000	\$ 250,000	\$ 600,000	\$ 75,000	\$ 225,000	\$ 200,000	\$ -
		City Facilities Projects														
O - 66610	1406510.66610	City Hall AC Units	30,000				30,000									
P - 66610	1406510.66610	Fire Station AC Units	25,000				25,000									
Q - 66610	1406510.66610	Fire Station Deferred Maint (EOC Cabinets)	40,000				40,000									
R - 66610	1406510.66610	Fire Station Deferred Maint (Kitchen)	50,000				50,000									
S - 66610	1406510.66610	Fire Station Deferred Maint (Living Room Cabinets)	50,000				50,000									
T - 66610	1106510.66610	Fletcher Cove Concrete Repair	140,000	140,000												
U - 66610	1406510.66610	La Colonia Community Center (AC Unit/Pelican HVAC System)	21,000				21,000									
V - 66610	1406510.66610	La Colonia Echo/Noise Control	30,000				30,000									
W - 66610	4596510.66610	Marine Safety Building, Construction	500,000		500,000											
X - 66600	1106510.66600	Marine Safety Building, Design	400,000		400,000											
		Total	\$ 1,286,000	\$ 1,040,000	\$ 246,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Projects														
Y - 66610	4596520.66610	Climate Action Plan - Electric Vehicle Charging Infrastructure	230,000													230,000
Z - 66610	4596520.66610	Climate Action Plan - Microtransit Electric Shuttle	100,000													100,000
		Total	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ -
		Sanitation Projects														
AA - 66610	5096510.66610	Sanitary Sewer Pipeline Rehabilitation	300,000													300,000
		Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
		GRAND TOTAL	\$ 5,156,000	\$ 2,055,000	\$ 246,000	\$ 290,000	\$ 210,000	\$ 50,000	\$ 300,000	\$ 25,000	\$ 250,000	\$ 600,000	\$ 75,000	\$ 225,000	\$ 530,000	\$ 300,000

CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2027

Project Description	Total Budget	Measure S Fund (110)	Facilities Replacement Fund (140)	Gas Tax Fund (202)	Transnet Funds (225/228)	CDBG Grants Fund (240)	Federal Grants Fund (246)	SB1 Fund (247)	Coastal Business/Visitors (250)	PDIF (453)	PRIF (457)	Misc CIP (459)	Sanitation Fund (509)
Street, Traffic, & Storm Drain Projects													
ADA Pedestrian Ramps	50,000					50,000	-						
Annual Pavement Management Program	1,100,000	390,000		200,000	210,000			300,000					-
Highway 101 Pedestrian Crossing/CRT Extension (Construction)	150,000											150,000	
Hwy 101 Tree Grate Replacements	25,000								25,000				
La Colonia Park Interim Park Improvements at Vacant Lots (Construction)	50,000											50,000	
Lomas Santa Fe - West (Levin's Office Award 2023)	850,000							850,000					
Misc. Traffic Calming Projects	25,000			25,000									
Storm Drain Improvements	500,000	300,000											200,000
Traffic Signal Upgrades Phase 2	230,000		230,000										
	Total	\$ 2,980,000	\$ 690,000	\$ -	\$ 455,000	\$ 210,000	\$ 50,000	\$ 850,000	\$ 300,000	\$ 25,000	\$ 50,000	\$ 150,000	\$ 200,000
City Facilities Projects													
City Hall (AC units)	30,000		30,000										
Fire Station AC Units	25,000		25,000										
Fire Station Exterior Paint	80,000		80,000										
La Colonia Community Center (AC Unit)	15,000		15,000										
La Colonia Park Building and Courtyard Improvements	500,000	500,000											
Marine Safety Building, Construction	500,000		500,000										
Marine Safety Building, Design	300,000	300,000											
	Total	\$ 1,450,000	\$ 1,300,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Projects													
Climate Action Plan - Electric Vehicle Charging Infrastructure	200,000											200,000	
Climate Action Plan - Microtransit Electric Shuttle	100,000											100,000	
	Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Sanitation Projects													
Sanitary Sewer Pipeline Rehabilitation	300,000												300,000
	Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	GRAND TOTAL	\$ 5,030,000	\$ 1,990,000	\$ 150,000	\$ 455,000	\$ 210,000	\$ 50,000	\$ 850,000	\$ 300,000	\$ 25,000	\$ 50,000	\$ 150,000	\$ 500,000
													\$ 300,000

CITY OF SOLANA BEACH
SUMMARY OF CAPITAL IMPROVEMENT FUNDS
FY 2026 & FY 2027

Projects	2026 Adopted Budget	2027 Adopted Budget
<u>Street, Traffic, & Storm Drain Projects</u>		
ADA Pedestrian Ramps	50,000	50,000
Annual Pavement Management Program	1,100,000	1,100,000
Cliff Street Ped Bridge Repairs	200,000	-
Glencrest Sidewalk Construction	600,000	-
Glenmont Neighborhood Park Design	75,000	-
Highway 101 Pedestrian Crossing/CRT Extension (Construction)	150,000	150,000
Highway 101 Pedestrian Crossing/CRT Extension (Design)	75,000	-
Hwy 101 Tree Grate Replacements	25,000	25,000
La Colonia Park Interim Improvements at Vacant Lots (Construction)	200,000	50,000
La Colonia Park Interim Improvements at Vacant Lots (Design)	50,000	-
Lomas Santa Fe - West	-	850,000
Misc. Traffic Calming Projects	50,000	25,000
Pavement Condition Assessment Report	40,000	-
Rosa Street Ped Bridge Repairs	125,000	-
Storm Drain Improvements	500,000	500,000
Traffic Signal Upgrades Phase 2	-	230,000
Total	3,240,000	2,980,000
<u>City Facilities Projects</u>		
City Hall AC Units	30,000	30,000
Fire Station AC Units	25,000	25,000
Fire Station Deferred Maint (EOC Cabinets)	40,000	-
Fire Station Deferred Maint (Kitchen)	50,000	-
Fire Station Deferred Maint (Living Room Cabinets)	50,000	-
Fire Station Exterior Paint	-	80,000
Fletcher Cove Concrete Repair	140,000	
La Colonia Community Center (AC Unit/Pelican HVAC System)	21,000	15,000
La Colonia Park Building and Courtyard Improvements	-	500,000
La Colonia Echo/Noise Control	30,000	
Marine Safety Building, Construction	500,000	500,000
Marine Safety Building, Design	400,000	300,000
Total	1,286,000	1,450,000
<u>Other Projects</u>		
Climate Action Plan - Electric Vehicle Charging Infrastructure	230,000	200,000
Climate Action Plan - Microtransit Electric Shuttle	100,000	100,000
Total	330,000	300,000
<u>Sanitation Projects</u>		
Sanitary Sewer Pipeline Rehabilitation	300,000	300,000
Total	300,000	300,000
GRAND TOTAL	5,156,000	5,030,000

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Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

450 - Sand Replenishment TOT

FY 2026 & FY 2027

FUND 450	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42110 Transient Occupancy Tax	216,986	236,590	236,940	224,310	224,310	246,153	261,538
42210 Short Term Vacation Rental TOT	179,194	210,215	206,708	166,566	166,566	223,063	234,216
45XXX Investment Interest	(26,765)	4,717	50,384	8,400	8,400	36,710	37,811
48920 Reimbursed Costs	-	-	14,120	-	-	-	-
46800 State Grants	-	7,719,792	-	-	-	-	-
46900 Intergovernmental Revenue	-	746,151	-	-	-	-	-
TOTAL RESOURCES	369,416	8,917,465	508,152	399,277	399,276	505,926	533,565
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	167,831	9,012,335	199,880	190,000	190,000	236,476	236,476
65350 Community Tv Production	-	-	10,800	-	-	11,000	11,000
65700 Other Charges	-	-	2,734	-	-	52	54
TOTAL MATERIALS, SUPPLIES & SERV	167,831	9,012,335	213,414	190,000	190,000	247,528	247,530
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	-	-	-	-	190,000	-	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	190,000	-	-
TOTAL EXPENDITURES	167,831	9,012,335	213,414	190,000	380,000	247,528	247,530
Resources over/(under) Appropriations							
Beginning Fund Balance	201,585	(94,870)	294,738	209,277	19,276	258,398	286,035
PROJECTED ENDING FUND BALANCE	987,063	1,188,648	1,093,778	1,388,516	1,388,516	1,407,792	1,666,190
	1,188,648	1,093,778	1,388,516	1,597,793	1,407,792	1,666,190	1,952,225

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

453- Park Development Impact

FY 2026 & FY 2027

FUND 453	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(3,750)	551	22,217	840	840	15,215	15,671
47420 Park Development Impact Fee	241,617	190,101	78,562	50,000	50,000	70,000	75,000
TOTAL RESOURCES	237,867	190,652	100,779	50,840	50,840	85,215	90,671
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65700 Other Charges	-	-	-	-	-	156	161
65300 Professional Services	-	271	342	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	271	342	-	-	156	161
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	-	-	-	-	50,000	-
66610 Construction	-	-	-	-	350,000	200,000	50,000
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	350,000	250,000	50,000
TOTAL EXPENDITURES	-	271	342	-	350,000	250,156	50,161
Resources over/(under) Appropriations	237,867	190,381	100,437	50,840	(299,160)	(164,941)	40,510
Beginning Fund Balance	123,410	361,277	551,658	652,095	652,095	352,935	187,994
PROJECTED ENDING FUND BALANCE	361,277	551,658	652,095	702,935	352,935	187,994	228,504

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

454 - Transportation Impact

FY 2026 & FY 2027

FUND 454	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(25,144)	2,452	81,642	6,300	6,300	56,577	58,274
47410 Transportation Impact Fee	1,055,726	264,997	7,662	250,000	250,000	122,000	125,000
TOTAL RESOURCES	<u>1,030,582</u>	<u>267,450</u>	<u>89,303</u>	<u>256,300</u>	<u>256,300</u>	<u>178,577</u>	<u>183,274</u>
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	781	1,126	1,087	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	<u>781</u>	<u>1,126</u>	<u>1,087</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL, DEBT SVC & CHRGS							
66610 Construction	-	-	-	-	1,400,000	600,000	-
CAPITAL, DEBT SVC & CHRGS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400,000</u>	<u>600,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>781</u>	<u>1,126</u>	<u>1,087</u>	<u>-</u>	<u>1,400,000</u>	<u>600,000</u>	<u>-</u>
Resources over/(under) Appropriations	1,029,800	266,323	88,217	256,300	(1,143,700)	(421,423)	183,274
Beginning Fund Balance	578,845	1,608,645	1,874,969	1,963,185	1,963,185	819,485	398,062
PROJECTED ENDING FUND BALANCE	<u>1,608,645</u>	<u>1,874,969</u>	<u>1,963,185</u>	<u>2,219,485</u>	<u>819,485</u>	<u>398,062</u>	<u>581,336</u>

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

455 - Public Use Impact

FY 2026 & FY 2027

FUND 455	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXXX Investment Interest	(794)	(1,262)	10,072	-	-	8,412	8,665
47430 Public Use Impact Fee	87,257	176,415	7,270	5,000	5,000	7,500	8,000
TOTAL RESOURCES	86,463	175,154	17,341	5,000	5,000	15,912	16,665
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	119	160	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	119	160	-	-	-	-
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	-	-	-	-	75,000	-
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	75,000	-
TRANSFERS OUT							
68100 Transfers Out	-	-	-	-	223,704	-	-
TOTAL TRANSFERS OUT	-	-	-	-	223,704	-	-
TOTAL EXPENDITURES	-	119	160	-	223,704	75,000	-
Resources over/(under) Appropriations	86,463	175,034	17,181	5,000	(218,704)	(59,088)	16,665
Beginning Fund Balance	13,224	99,688	274,722	291,903	291,903	73,199	14,111
PROJECTED ENDING FUND BALANCE	99,688	274,722	291,903	296,903	73,199	14,111	30,776

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

456 -Sand Mitigation Impact Fee

FY 2026 & FY 2027

FUND 456	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45100 Investment Interest	-	-	-	-	-	6,941	7,149
47440 Sand Mitigation Impact Fee	-	-	-	-	300,221	-	-
TOTAL RESOURCES	-	-	-	-	300,221	6,941	7,149
EXPENDITURES							
TOTAL EXPENDITURES	-	-	-	-	-	-	-
Resources over/(under) Appropriations	-	-	-	-	300,221	6,941	7,149
Beginning Fund Balance	-	-	-	-	-	300,221	307,162
PROJECTED ENDING FUND BALANCE	-	-	-	-	300,221	307,162	314,311

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

457 -Public Recreation Impact Fee

FY 2026 & FY 2027

FUND 457	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45100 Investment Interest	-	-	-	-	-	18,405	18,957
47450 Sand Mitigation Impact Fee	-	-	-	-	696,934	-	-
TOTAL RESOURCES	-	-	-	-	696,934	18,405	18,957
EXPENDITURES							
CAPITAL, DEBT SVC & CHRGS							
66600 Design	-	-	-	-	-	225,000	150,000
CAPITAL, DEBT SVC & CHRGS	-	-	-	-	-	225,000	150,000
TOTAL EXPENDITURES	-	-	-	-	-	225,000	150,000
Resources over/(under) Appropriations	-	-	-	-	696,934	(206,595)	(131,043)
Beginning Fund Balance	-	-	-	-	-	696,934	490,339
PROJECTED ENDING FUND BALANCE	-	-	-	-	696,934	490,339	359,296

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

459 - City CIP

FY 2026 & FY 2027

FUND 459	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(45,182)	(31,030)	-	-	6,811	136,059	140,141
48210 Donations	-	-	350	-	-	-	-
49100 Transfers In	1,181,640	2,841,916	4,050,000	-	660,000	500,000	500,000
48500 Misc. Revenues	-	-	2,238	-	-	-	-
TOTAL RESOURCES	1,136,458	2,810,886	4,052,588	-	666,811	636,059	640,141
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65220 Advertising	-	428	786	-	1,211	-	-
65300 Professional Services	20,537	64,723	34,357	30,000	693,358	100,000	100,000
65320 Contributions to Agencies	-	-	-	-	-	-	-
65700 Other Charges	-	-	-	-	6,920	3,265	3,363
64190 Minor Equipment	-	-	18,607	-	10,404	-	-
TOTAL MATERIALS, SUPPLIES & SERV	20,537	65,151	53,749	30,000	711,893	103,265	103,363
CAPITAL, DEBT SVC & CHRGS							
66300 Improvements	-	-	-	-	-	-	-
66400 Equipment	-	-	126,590	-	333,000	-	-
66600 Design	49,342	122,192	81,617	-	198,327	-	-
66610 Construction	394,260	959,485	1,310,585	450,000	4,862,489	530,000	500,000
66630 Maintenance	-	-	-	-	-	-	-
CAPITAL, DEBT SVC & CHRGS	443,602	1,081,677	1,518,792	450,000	5,393,816	530,000	500,000
TOTAL EXPENDITURES	464,139	1,146,828	1,572,541	480,000	6,105,710	633,265	603,363
Resources over/(under) Appropriations							
Beginning Fund Balance	672,320	1,664,058	2,480,047	(480,000)	(5,438,899)	2,794	36,778
PROJECTED ENDING FUND BALANCE	2,325,325	3,989,383	6,469,430	5,989,430	1,030,532	1,033,326	1,070,104

Capital Project Funds

CITY OF SOLANA BEACH

Estimated Expenditures

Assessment Districts

FY 2026 & FY 2027

FUND 47X	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
48920 Reimbursed Costs	-	-	69,226	-	-	-	-
49100 Transfers In	-	42,000	-	-	-	-	-
TOTAL RESOURCES	-	42,000	69,226	-	-	-	-
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	-	(10,769)	8,995	-	17,130	-	-
68100 Transfers Out	-	-	33,703	-	-	-	-
TOTAL MATERIALS, SUPPLIES & SERV	-	(10,769)	42,698	-	17,130	-	-
TOTAL EXPENDITURES	-	(10,769)	42,698	-	17,130	-	-
Resources over/(under) Appropriations							
Beginning Fund Balance	-	52,769	26,528	-	(17,130)	-	-
PROJECTED ENDING FUND BALANCE	21,113	21,113	73,882	100,410	100,410	83,280	83,280
	21,113	73,882	100,410	100,410	83,280	83,280	83,280

ENTERPRISE FUNDS

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Special Revenue Funds

CITY OF SOLANA BEACH

Estimated Expenditures

509 -Sanitation

FY 2026 & FY 2027

FUND 509	2022 Actual	2023 Actual	2024 Actual	2025	2025	2026	2027
				Adopted Budget	Revised Budget	Adopted Budget	Adopted Budget
RESOURCES							
45XXX Investment Interest	(335,354)	144,964	549,423	168,685	168,685	268,197	276,243
47810 Sewer Service Charge	5,604,878	5,660,525	5,598,907	5,550,000	5,550,000	6,184,205	6,836,639
478XX Sewer Connection Fee	211,950	186,239	138,150	115,000	115,000	135,000	135,000
48XXX Miscellaneous Revenue	526,977	(479,442)	(785,357)	113,000	113,000	115,000	115,000
TOTAL RESOURCES	6,008,451	5,512,286	5,501,122	5,946,685	5,946,685	6,702,402	7,362,882
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	439,920	522,202	541,117	567,940	594,315	700,446	729,668
62XXX Benefits	282,586	391,525	1,497,053	389,449	423,865	496,674	535,846
TOTAL PERSONNEL-SALARIES & BENEFITS	722,506	913,726	2,038,170	957,389	1,018,180	1,197,120	1,265,514
MATERIALS, SUPPLIES & SERV							
63100 Insurance and Surety Bonds	62,816	71,955	85,796	87,066	81,866	82,500	92,500
63150 Travel, Conferences, & Meetings	-	400	710	2,500	2,500	2,500	2,500
63200 Training	-	-	-	1,000	1,000	1,000	1,000
63300 Membership and Dues	575	440	377	1,000	1,000	1,800	1,800
63400 Clothing and Personal Expenses	491	500	500	500	500	500	500
64180 Books, Subscriptions & Printing	347	-	125	200	200	200	200
64190 Minor Equipment	-	-	-	-	-	3,000	-
64200 Departmental Special Supplies	1,129	1,778	679	1,000	900	1,000	1,000
64270 Vehicle Operating Supplies	2,067	2,313	2,446	2,500	2,500	2,600	2,675
64280 Vehicle Maintenance	1,232	-	696	2,000	2,000	2,000	2,000
65220 Advertising	-	-	-	100	490	100	100
65230 Communications	298	377	391	400	500	500	500
65250 Rents and Leases	-	-	-	600	600	600	600
65260 Maintenance of Building	-	-	-	500	500	500	500
65270 Utilities - Water	9,159	9,122	9,342	10,000	10,000	10,200	11,200
65290 Mileage	8	-	39	200	200	200	200
65300 Professional Services	2,459,338	2,360,651	2,528,010	2,595,176	2,709,965	2,839,851	3,052,796
65400 Damage Claims	-	-	-	10,000	3,446	-	-
65600 Depreciation	525,060	554,480	560,246	-	-	-	-
65700 Other Charges	-	-	-	-	-	1,562	1,609
65800 Administrative Charges	311,000	315,600	766,508	804,067	471,158	319,309	328,889
TOTAL MATERIALS, SUPPLIES & SERV	3,373,519	3,317,615	3,955,866	3,518,809	3,289,325	3,269,922	3,500,569
CAPITAL, DEBT SVC & CHRGs							
66300 Improve. Other than Buildings	(738,352)	(591,018)	23,785	601,066	630,579	950,000	1,200,000
66610 Construction	669,803	115,310	268,336	650,000	949,496	300,000	300,000
67100 Principal - Debt Service	(1)	-	-	585,000	585,000	607,500	630,000
67200 Interest - Debt Service	640,811	623,682	603,055	588,300	588,300	565,644	542,070
67XXX Debt Service Cost	(700,458)	(140,865)	(231,071)	-	-	-	-
69100 Claims Liability Charges	87,500	68,500	156,800	194,900	194,900	236,879	258,490
69200 Workers' Comp Charges	13,500	14,300	28,500	30,800	30,800	26,800	30,150
69400 PERS Side Fund Charges	-	-	-	-	-	-	-
69600 PARS OPEB Charges	23,740	24,040	125,174	109,700	109,700	115,874	119,350
69650 PARS Pension Charges	7,276	83,458	58,660	-	-	-	-
CAPITAL, DEBT SVC & CHRGs	3,820	197,407	1,033,238	2,759,766	3,088,775	2,802,697	3,080,060
TOTAL EXPENDITURES	4,099,845	4,428,749	7,027,273	7,235,964	7,396,280	7,269,739	7,846,143
Resources over/(under) Appropriations	1,908,607	1,083,538	(1,526,151)	(1,289,279)	(1,449,595)	(567,337)	(483,261)
Beginning Fund Balance	48,410,893	50,319,500	51,403,038	49,876,887	49,876,887	48,427,292	47,859,955
PROJECTED ENDING FUND BALANCE	50,319,500	51,403,038	49,876,887	48,587,608	48,427,292	47,859,955	47,376,694
<i>Projected Ending Cash Balance (6/30)</i>	11,101,231	12,424,542	12,759,631	11,470,352	11,310,036	10,742,699	10,259,438

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SUCESSOR AGENCY

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Trust Funds

CITY OF SOLANA BEACH

Estimated Expenditures

652 - Successor Agency

FY 2026 & FY 2027

FUND 652	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
41150 Successor Agency	273,225	281,203	267,465	303,513	303,513	255,400	263,000
45XXX Investment Interest	-	171	692	-	-	-	-
TOTAL RESOURCES	273,225	281,374	268,157	303,513	303,513	255,400	263,000
EXPENDITURES							
PERSONNEL-SALARIES & BENEFITS							
61XXX Salaries & Wages	2,868	19,387	20,863	19,877	19,877	16,987	17,511
62XXX Benefits	2,351	7,530	11,787	13,771	14,862	4,559	6,913
TOTAL PERSONNEL-SALARIES & BENEFITS	5,219	26,918	32,650	33,648	34,739	21,546	24,424
MATERIALS, SUPPLIES & SERV							
63150 Travel, Conferences & Meetings	-	-	-	-	-	-	-
63200 Training	-	-	-	-	-	-	-
65300 Professional Services	21,566	(2,989)	7,975	55,000	55,000	23,200	23,200
65800 Administrative Charges	1,800	1,800	4,372	4,586	4,586	4,104	13,646
TOTAL MATERIALS, SUPPLIES & SERV	23,366	(1,189)	12,347	59,586	59,586	27,304	36,846
CAPITAL, DEBT SVC & CHRGS							
67100 Principal Expense	-	-	-	138,200	138,200	142,700	147,700
67200 Interest Expense	75,558	71,316	66,568	62,779	62,779	58,098	53,263
67500 Cost of Issuance	-	-	-	-	-	-	-
69100 Claims Liability Charges	700	700	1,400	1,700	1,700	-	-
69200 Workers' Comp Charges	800	800	1,000	1,100	1,100	-	-
69600 PARS OPEB Charges	1,355	1,375	4,431	4,000	4,000	-	-
69650 PARS Pension Charges	1,940	3,035	1,786	2,500	2,500	2,000	2,000
CAPITAL, DEBT SVC & CHRGS	80,353	77,226	75,186	210,279	210,279	202,798	202,963
TOTAL EXPENDITURES	108,938	102,955	120,183	303,513	304,604	251,648	264,233
Resources over/(under) Appropriations	164,287	178,420	147,974	-	(1,091)	3,752	(1,233)
Beginning Fund Balance	(2,320,052)	(2,155,765)	(1,977,345)	(1,829,371)	(1,829,371)	(1,830,462)	(1,826,710)
PROJECTED ENDING FUND BALANCE	(2,155,765)	(1,977,345)	(1,829,371)	(1,829,371)	(1,830,462)	(1,826,710)	(1,827,943)

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FIDUCIARY FUNDS

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Fiduciary Funds

CITY OF SOLANA BEACH

Estimated Expenditures

OPEB Obligation Trust

FY 2026 & FY 2027

FUND 660	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
45XXX Investment Interest	(189,051)	106,050	186,194	-	-	125,000	130,000
48200 Contributions	138,000	137,000	342,342	-	-	139,300	148,879
TOTAL RESOURCES	(51,051)	243,050	528,537	-	-	264,300	278,879
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	7,023	7,423	9,937	-	11,000	12,000	14,000
TOTAL MATERIALS, SUPPLIES & SERV	7,023	7,423	9,937	-	11,000	12,000	14,000
TOTAL EXPENDITURES	7,023	7,423	9,937	-	11,000	12,000	14,000
Resources over/(under) Appropriations							
	(58,074)	235,627	518,600	-	(11,000)	252,300	264,879
Beginning Fund Balance	1,265,222	1,207,148	1,442,775	1,961,374	1,961,374	1,950,374	2,202,674
PROJECTED ENDING FUND BALANCE	1,207,148	1,442,775	1,961,374	1,961,374	1,950,374	2,202,674	2,467,553

Fiduciary Funds

CITY OF SOLANA BEACH

Estimated Expenditures

Assessment Districts - Debt Service

FY 2026 & FY 2027

FUND 67X	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2027 Adopted Budget
RESOURCES							
42180 Benefit Fees	222,378	234,503	220,045	-	219,474	219,364	219,364
45XXX Investment Interest	(8,657)	5,188	11,949	-	-	100	100
49100 Transfers In	-	-	33,703	-	-	-	-
TOTAL RESOURCES	213,721	239,691	265,697	-	219,474	219,464	219,464
EXPENDITURES							
MATERIALS, SUPPLIES & SERV							
65300 Professional Services	7,969	10,454	7,747	-	12,324	15,600	15,600
65700 Other Charges	853	527	1,087	-	2,235	2,505	2,805
67100 Principal Retirement	85,000	-	-	-	110,721	110,000	115,000
67200 Interest	111,006	106,433	97,491	-	96,194	90,658	84,995
TOTAL MATERIALS, SUPPLIES & SERV	204,828	117,413	106,324	-	221,474	218,763	218,400
TOTAL EXPENDITURES	204,828	117,413	106,324	-	221,474	218,763	218,400
Resources over/(under) Appropriations							
	8,893	122,278	159,372	-	(2,000)	702	1,064
Beginning Fund Balance	(2,542,194)	(2,436,280)	(2,337,201)	(1,376,789)	(1,376,789)	(1,378,789)	(1,378,087)
GL adjustments	97,021	(23,199)	801,039				
PROJECTED ENDING FUND BALANCE	(2,436,280)	(2,337,201)	(1,376,789)	(1,376,789)	(1,378,789)	(1,378,087)	(1,377,023)

REFERENCE MATERIALS

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REFERENCE MATERIALS

GLOSSARY

Accrual Basis

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

Annualize

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

Appropriation

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

Assessed Valuation

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

Audit

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

Asset

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

Available (Undesignated) Fund Balance

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

Bonds

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

Budget

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

Budgetary Basis

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

REFERENCE MATERIALS

GLOSSARY (Continued)

Budget Amendments

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

Budget Message

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

Budget and Fiscal Policies

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

Capital Improvements Projects (CIP)

All of the City's construction projects costing \$5,000 or more 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 possibly lead to a project.

Capital Outlay

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

Capital Project Funds

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

Cash Basis

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

City/Council Goals

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

COP

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

Debt Financing

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

REFERENCE MATERIALS

GLOSSARY (Continued)

Debt Service

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

Debt Service Funds

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

Deficit

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

Depreciation

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

Designated Reserves

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

Encumbrance

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

Enterprise Funds

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

Expenditure

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

Financial Plan

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

Fiduciary Funds

Also known as Trust & Agency 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.

Fiscal Policies

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

REFERENCE MATERIALS

GLOSSARY (Continued)

Fiscal Year

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

Fixed Assets

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

Fund

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

Fund Balance

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

GAAP

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

General Fund

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

Grants

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

Infrastructure

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

Intergovernmental Revenue

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

Investment Revenue

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

Long-term Debt

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

REFERENCE MATERIALS

GLOSSARY (Continued)

Materials, Supplies & Services

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

NPDES

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

Objective

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

Operating Budget

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

Operating Revenue

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

Operating Expenses

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

Pay-as-you-go Basis

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

Prior-Year Encumbrances

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

Reserve

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

Resolution

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

Resources

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

Revenue

Sources of income financing the operations of government.

REFERENCE MATERIALS

GLOSSARY (Continued)

Set-Aside

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

Special Revenue Funds

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

Subvention

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

Supplemental Appropriation

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

Transfers In/Out

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

Unencumbered Balance

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

Unreserved Fund Balance

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

User Charges

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

Work plan

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

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS

SALARIES & FRINGE BENEFITS

61010 REGULAR SALARIES

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

61020 PART TIME & TEMPORARY SALARIES

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

61030 OVERTIME

Salary paid over and above regular time at time and one-half (unavailable to FLSA exempt employees).

61040 SPECIAL PAY

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

62050 RETIREMENT

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

62100 MEDICARE

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

62110 SOCIAL SECURITY

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

62200/62300/62400 HEALTH, DENTAL & VISION INSURANCE

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

62440 LONG TERM DISABILITY INSURANCE

Payments to cover employees' long term disability premiums where applicable.

62450 GROUP LIFE INSURANCE

Payments to cover employees' life insurance premiums.

62480 RHSA % BENEFIT

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

62700 RETIREE HEALTH BENEFITS

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

62800 AUTO ALLOWANCE

Payments to employees qualifying for an auto allowance.

62850 UNIFORM ALLOWANCE

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

62950 RIDESHARE

Incentive-based alternative commuter program for eligible City employees.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

MATERIALS, SUPPLIES AND SERVICES

63100 INSURANCE AND SURETY BONDS

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

63150 TRAVEL, CONFERENCES & MEETINGS

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

63200 TRAINING

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

63300 MEMBERSHIPS & DUES

Staff memberships and dues in professional organizations.

63400 CLOTHING & PERSONAL EXPENSES

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

63410 TUITION REIMBURSEMENT

Costs for employees to attend pre-approved degree programs.

63500 PRE EMPLOYMENT

Costs of pre employment screening for potential new hires.

63510 RECRUITMENTS

Costs associated with various recruitment programs.

64150 ELECTION SUPPLIES

Costs pertaining to holding elections.

64160 OFFICE SUPPLIES

General office supplies used in every-day operations.

64170 POSTAGE

Metered mail, overnight and other delivery service.

64180 BOOKS, SUBSCRIPTIONS & PRINTING

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

64190 MINOR EQUIPMENT

Minor equipment; cost before shipping/tax less than \$5,000.

64200 SPECIAL DEPARTMENTAL SUPPLIES

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

64210 SMALL TOOLS

Small tools; cost before shipping/tax less than \$5,000.

64270 VEHICLE OPERATING SUPPLIES

Gasoline and diesel.

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

64280 VEHICLE MAINTENANCE

Repairs and parts for all vehicles.

65190 BANK CHARGES

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

65220 ADVERTISING

Advertising/legal notifications to public.

65230 COMMUNICATIONS

Phone, fax, cable etc.

65240 UTILITIES - ELECTRICITY

Electricity and natural gas charges.

65250 RENTS & LEASES

Rental/lease of property owned by others.

65260 MAINTENANCE OF BUILDINGS & GROUNDS

Internal building maintenance/repair; outside grounds upkeep.

65270 UTILITIES - WATER

Water charges.

65290 MILEAGE

Staff mileage reimbursement at IRS rate.

65300 PROFESSIONAL SERVICES

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

65310 MAINTENANCE OF & OPERATION OF EQUIPMENT

Repairs and service of City-owned equipment.

65320 CONTRIBUTION TO OTHER AGENCIES

Contributions to other governmental/nonprofit organizations.

65350 COMMUNITY TV PRODUCTION

Payments for cable programming from restricted sources.

65380 SPECIAL EVENTS

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

65390 CONTINGENCY

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

65400 DAMAGE CLAIMS

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

REFERENCE MATERIALS

EXPENDITURE ACCOUNTS - DEFINITIONS (Continued)

65600 DEPRECIATION

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

65700 OTHER CHARGES

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

CAPITAL OUTLAY

66100 LAND

Expenditures for the purchase of land.

66200 BUILDINGS

Expenditures for the purchase of buildings.

66300 IMPROVEMENTS OTHER THAN BUILDINGS

Alterations to structures which increase structure life.

66400 EQUIPMENT

Furniture, machinery, office equipment. Fixed Assets over \$1,000.

66500 VEHICLES

All motorized vehicles.

66100 CONSTRUCTION

Used to accumulate all costs associated with construction projects.

DEBT SERVICE

67100 RETIREMENT OF PRINCIPAL

Expenditures for the retirement of principal portion of debt.

67200 INTEREST EXPENDITURE

Expenditures for the interest portion of debt.

68100 TRANSFERS OUT

Used to transfer funds from one fund to another.

DEPARTMENTAL CHARGES

69100 CLAIMS LIABILITY CHARGES

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

69200 WORKERS' COMPENSATION CHARGES

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

69300 ASSET REPLACEMENT CHARGES

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

69350 FACILITIES REPLACEMENT CHARGES

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

REFERENCE MATERIALS

ORGANIZATION OF THE CITY'S FUNDS

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

Budgets are prepared for each fund in accordance with its respective basis of accounting. All governmental and capital projects fund have legally adopted budgets.

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

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

Governmental Funds

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

- General Fund
 - General Fund - 100
 - Measure S - 110
 - Risk Management/Insurance - 120
 - Workers' Compensation Insurance - 125
 - Asset Replacement - 135
 - Facilities Replacement – 140
 - Real Property Acquisition - 152
 - OPEB Obligation - 160
 - Pension Stabilization - 165
- Special Revenue Funds
 - Gas Tax - 202
 - Municipal Improvement Districts (MID) – 203 to 208
 - Street Lighting Assessment District – 211
 - Developer Pass-Thru - 213
 - Fire Mitigation Fees - 214
 - Community Orientated Policing Services (COPS) – 219
 - RTCIP - 225
 - TRANSNET - 228
 - Community Development Block Grant (CDBG) Fund - 240
 - Miscellaneous Grants – 246
 - SB1 - 247
 - Coastal Business/Visitors TOT – 250
 - Camp Programs - 255
 - Housing - 263
 - Public Safety Special Revenue - 270
- Debt Service Funds
 - Capital Lease - 320

REFERENCE MATERIALS

ORGANIZATION OF THE CITY'S FUNDS (Continued)

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 - Sand Replenishment – 450
 - Park Development Impact Fee (PDIF) – 453
 - Transportation Impact Fee (TIF) – 454
 - Public Use Facilities Impact Fee (PUFIF) – 455
 - Sand Mitigation Impact Fees (SMIF) – 456
 - Public Recreation Impact Fee (PRIF) - 457
 - Miscellaneous Capital Projects - 459
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Enterprise Fund

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

- Sanitation

REFERENCE MATERIALS

DESCRIPTION OF THE CITY'S FUNDS

100 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.

110 MEASURE S FUND

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

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

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 the upgrades and improvements to City facilities costing over \$5,000.

152 REAL PROPERTY ACQUISITION FUND

This fund is used for the purchase of real property and associated loan. This was created for the Stevens Property purchase.

160 OPEB OBLIGATION FUND

This fund accumulates resources for the upgrades and improvements to City facilities costing over \$5,000.

165 PENSION STABILIZATION FUND

This fund is used for the purchase of real property and associated loan. This was created for the Stevens Property purchase.

202 GAS TAX FUND

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

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS

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

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

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

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

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

208 COASTAL RAIL TRAIL MAINTENANCE DISTRICT (MID)

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

211 STREET LIGHTING DISTRICT FUND

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

213 DEVELOPER PASS-THRU FUND

The Developer Pass-Thru Fund accounts for revenues received and expenditures made related development permits and third party reviews.

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.

219 COPS PROGRAM FUND

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

225 RCTIP FUND

The Regional Transportation Congestion Improvement Program (RTCIP) accounts for revenues received and expenditures made related to improvement projects such as traffic signals. The RTCIP is monitored by the TransNet Independent Taxpayer Oversight Committee.

228 TRANSNET FUND

The TransNet Fund accounts for revenues received and expenditures made related to local streets and road funding from TransNet.

240 COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) FUND

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

246 MISCELLANEOUS GRANT FUND

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

247 SB1 FUND

This fund accounts for all of the Road Repair and Accountability Act of 2017 funding allocated annually for transportation investment such as road maintenance and rehabilitation.

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

250 COASTAL AREA BUSINESS/VISITORS ASSISTANCE & ENHANCEMENT FUND

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

255 CAMP PROGRAMS FUND

This fund is for expenditures and revenues related to the Summer Camp & Junior Lifeguard Programs.

263 HOUSING FUND

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

270 PUBLIC SAFETY SPECIAL REVENUE FUND

This Public Safety Special Revenue fund accounts for receipts and expenditures related to CSA-17 and other public safety reimbursements or special revenues.

320 CAPITAL LEASE FUND

This Capital Lease Fund is used to for the accumulation of resources for the payment of interest and principal on capital lease payments.

450 SAND REPLENISHMENT & COASTAL ACCESS FUND

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

453 PARK DEVELOPMENT IMPACT FEE (PDIF) FUND

The Park Development Impact Fee (PDIF) Fund is limited to funding the acquisition and construction of identified park land and park improvements/enhancements (no rehabilitation of existing).

454 TRANSPORTATION IMPACT FEE (TIF) FUND

The Transportation Impact Fee (TIF) Fund is limited to funding construction of transportation facilities in response to the anticipated cumulative impacts associated with future development & redevelopment – in ordinance with the Circulation Element of the City's General Plan. It can be used to fund additional transportation infrastructure or facilitating greater multi-modal circulation within the city.

455 PUBLIC USE FACILITIES IMPACT FEE (PUFIF) FUND

The Public Use Facilities Impact Fee (PUFIF) Fund is limited to funding the acquisition and construction of additional or expanded dedicated public use space that benefits City residents, but not for the rehabilitation of any existing dedicated public use facility.

456 SAND MITIGATION IMPACT FEE (SMIF) FUND

The Sand Mitigation Impact Fee (SMIF) Fund is used for beach sand replenishment and/or retention purposes only.

REFERENCE MATERIALS

DESCRIPTION OF OPERATING FUNDS (Continued)

457 PUBLIC RECREATION IMPACT FEE (PRIF) FUND

The Public Recreation Impact Fee (PRIF) Fund is limited to funding for public access and public recreation improvements as a first priority. It can be used for sand replenishment and retention as a secondary priority where an analysis done by the City determines that there are no near-term, priority public recreation or public access CIPs identified. This can only be done upon written approval of an appropriate project by the City Council and the Executive Director of the CCC.

459 CAPITAL PROJECTS FUND - MISCELLANEOUS

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

46X ASSESSMENT DISTRICTS

These Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of miscellaneous major capital facilities in the assessment districts financed by special assessment funds.

509 SANITATION FUND

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

REFERENCE MATERIALS

FINANCIAL POLICIES

Statement of Purpose

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

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

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

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

FINANCIAL INFORMATION

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

ACCOUNTING STANDARDS

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

ANNUAL AUDIT

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

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

An Annual Comprehensive Financial Report (ACFR) shall be prepared within six months of the close of the previous fiscal year. It will be presented to the City Council and community after finalized at a regularly scheduled City Council meeting.

The City shall attempt to maintain accounting records in such a manner as to receive an unmodified audit opinion and to qualify for a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

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 20 percent of the annual General Fund operating budget, including operating transfers, which approximates two and a half 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 20 percent will be available for spending on capital equipment, capital projects or other one-time non-recurring expenditures i.e. Be available to transfer to Capital Improvement Projects fund or Asset Replacement Reserve fund.

DESIGNATIONS

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

Designation – Unforeseen Emergencies

A designation of funds set at 20% 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.

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.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

FACILITIES REPLACEMENT RESERVE FUND

Through the use of the Facilities Replacement Reserve Fund, the City will annually budget sufficient funds to provide for the orderly updates, upgrades or replacement of the City's existing facilities. This fund is funded based on a depreciation schedule and required upgrades/updates of the facilities. The goal will be to maintain a sufficient fund balance to provide for the scheduled upgrades, updates, or 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.

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.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

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.

SPECIAL REVENUE FUNDS

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.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

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 of City Council based on overall budget considerations.

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.

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

Reports on the City's investment portfolio and cash position shall be developed and presented to the City Council quarterly 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.

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

GENERAL FUND CONTINGENCY ACCOUNT

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

RETIREMENT FUNDING (CALPERS)

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

BUDGET DOCUMENT

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

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

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

REFERENCE MATERIALS

FINANCIAL POLICIES (Continued)

BUDGET CONTROL AND ACCOUNTABILITY

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

A mid-year budget will be presented to the City Council which discusses revenue projections and expenditures to date and the fiscal condition of the City six months after the beginning of the fiscal year.

Budget accountability rests primarily with the operating departments of the City.

ENTERPRISE FUND

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

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

The rates charged should be reviewed periodically.

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

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CITY OF SOLANA BEACH

STATEMENT OF INVESTMENT POLICY

FISCAL YEAR 2025-26



CITY COUNCIL

MAYOR LESA HEEBNER

DEPUTY MAYOR KRISTI BECKER

COUNCILMEMBER DAVID A. ZITO

COUNCILMEMBER JILL MACDONALD

COUNCILMEMBER JEWEL EDSON

CITY MANAGER

ALYSSA MUTO

CITY TREASURER

RACHEL JACOBS

CITY OF SOLANA BEACH

Investment Policy

FISCAL YEAR 2025/26

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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 protect the principal monies entrusted to the City.
- To provide sufficient liquidity to meet normal operating and unexpected expenditures.
- To generate the maximum amount of investment income within the parameters of prudent risk management as defined in this Investment Policy.

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

II. OBJECTIVES

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

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

- **RETURN ON INVESTMENTS.** The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

III. SCOPE

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

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

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

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

POOLING OF FUNDS

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

IV. PRUDENCE

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

"...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public

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

V. DELEGATION OF AUTHORITY

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

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

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

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

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

If the City Treasurer is unavailable, then the Senior Accountant, Assistant 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. With regard to the City Manager, the same shall apply and shall be disclosed to the City Treasurer.

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, DEPOSITORYES, AND BROKER/DEALERS

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

The Treasurer shall maintain procedures for establishing a list of authorized broker/dealers and financial institutions which are approved for investment purposes that are selected through a process of due diligence as determined by

the City. Due inquiry shall determine whether such authorized broker/dealers, and the individuals covering the City are reputable and trustworthy, knowledgeable and experienced in Public City investing and able to meet all of their financial obligations. These institutions may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (uniform net capital rule).

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

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

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

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

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

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

competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

IX. AUTHORIZED INVESTMENTS

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

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

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

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

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

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

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

3. **U.S. TREASURIES** and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasuries, provided that:
 - The maximum maturity is five (5) years.
4. **FEDERAL AGENCIES** or United States Government-Sponsored Enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in Federal City or Government-Sponsored Enterprises (GSEs), provided that:
 - No more than 30% of the total portfolio may be invested in any single City/GSE issuer.
 - The maximum maturity does not exceed five (5) years.
 - The maximum percentage of callable agencies in the total portfolio is 20%.
5. **BANKER'S ACCEPTANCES**, provided that:
 - They are issued by institutions which have short-term debt obligations rated "A-1" or the equivalent or higher by at least one NRSRO; or long-term debt obligations which are rated in the "A" category or the equivalent or higher by at least one NRSRO.
 - No more than 40% of the total portfolio may be invested in Banker's Acceptances.
 - No more than 5% of the total portfolio may be invested in any single issuer.
 - The maximum maturity does not exceed 180 days.
6. **COMMERCIAL PAPER**, provided that the securities are issued by an entity that meets all of the following conditions in either paragraph (a) or (b) and other requirements specified below:
 - a. **SECURITIES** issued by corporations:
 - (i) The issuer is organized and operating in the United States with assets more than \$500 million.
 - (ii) The securities are rated "A-1" or its equivalent or higher by at least one NRSRO.
 - (iii) If the issuer has other debt obligations, they must be rated in a rating category of "A" or its equivalent or higher by at least one NRSRO.

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

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

- City may purchase no more than 10% of the outstanding commercial paper of any single issuer.
- No more than 25% of the total portfolio may be invested in Commercial Paper.
- No more than 5% of the total portfolio may be invested in any single issuer.
- The maximum maturity does not exceed 270 days.

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

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

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

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

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

9. COLLATERALIZED TIME DEPOSITS (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:

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

10. PLACEMENT SERVICE DEPOSITS, provided that:

- No more than 30% of the total portfolio may be invested in a combination of qualifying placement service deposits.
- The full amount of each deposit along with accrued interest must at all times be insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA).
- Under a provision sunsetting on January 1, 2031, no more than 50% of the portfolio may be invested in deposits through a placement service, including Certificates of Deposit, if the Agency is a city, district or local agency that does not pool money with other local agencies.
- The maximum maturity does not exceed five (5) years.

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

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

- Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
- Repurchase Agreements are subject to a Master Repurchase Agreement between the City and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).

- The maximum maturity does not exceed one (1) year.

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

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

14. SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (JPA), provided that:

- The JPA is organized pursuant to California Government Code Section 6509.7 and invests in the securities and obligations authorized in subdivisions (a) to (r), inclusive.
- Each share shall represent an equal proportional interest in the underlying pool of securities owned by the JPA.
- The JPA has retained an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (q).

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

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

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

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

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

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

18. SUPRANATIONALS, provided that:

- Issues are US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank

for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank.

- The securities are rated in the “AA” category or the equivalent or higher by a NRSRO.
- No more than 30% of the total portfolio may be invested in these securities.
- No more than 10% of the total portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

X. PROHIBITED INVESTMENT VEHICLES AND PRACTICES

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

XI. FOSSIL FUELS RESTRICTION

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

XII. INVESTMENT POOLS/MUTUAL FUNDS

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

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

XIII. COLLATERALIZATION

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

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

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

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

XIV. DELIVERY, SAFEKEEPING AND CUSTODY

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

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

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

XV. MAXIMUM MATURITY

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

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

XVI. RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

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

- The diversification requirements included in the “Authorized Investments” section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be invested in securities of any single issuer, except where the issuer is the US Government, its Agencies and GSEs, an authorized Supranational issuer or where the security is a Money Market Mutual Fund, Local City Investment Fund (LAIF) or other Local Government Investment Pool, or where otherwise specified in this investment policy.
- The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to manage the quality, liquidity or yield of the portfolio in response to market conditions or City’s risk preferences.
- If securities owned by the City are downgraded to a level below the quality required by this investment policy, making the security ineligible for additional purchases, the following steps will be taken:
 - Any actions taken related to the downgrade by an investment manager will be promptly communicated to the Treasurer.
 - If a decision is made to retain the security in the portfolio, the credit situation will be monitored and reported promptly to the City Council.

MITIGATING MARKET RISK IN THE PORTFOLIO

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

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

- The City will maintain a minimum of six months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements.

- The maximum stated final maturity of individual securities in the portfolio will be five (5) years, except as otherwise stated in this policy.
- The duration of the portfolio will generally be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the City based on the City's investment objectives, constraints and risk tolerances.

XVII. REVIEW OF INVESTMENT PORTFOLIO

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

XVIII. PERFORMANCE EVALUATION

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

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

XIX. REPORTING

MONTHLY REPORTS

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

QUARTERLY REPORTS

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

1. An asset listing showing par value, cost, and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date, interest rate and interest rate.
2. Transactions for the period.

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

ANNUAL REPORTS

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

XX. REVIEW OF INVESTMENT POLICY

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

Appendix A

Glossary of Investment Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CURRENT YIELD. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

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

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

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

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

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

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

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

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

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

JOINT POWERS AUTHORITY (JPA). An entity created by two or more public agencies that share a common goal in order to jointly exercise powers common to all members through a joint powers agreement or contract.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

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

PLACEMENT SERVICE DEPOSITS. A private service that allows local agencies to invest in FDIC-insured deposits with one or more banks, savings and loans, and credit unions located in the United States. IntraFi (formerly known as CDARS) is an example of an entity that provides this service.

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.