



AGENDA

SOLVANG CITY COUNCIL MONDAY JANUARY 27, 2025 5:30 SPECIAL CLOSED SESSION 6:30 PM REGULAR MEETING

City Council:

David Brown,	Mayor
Mark Infanti	District 1
Claudia Orona	District 2
V Louise Smith	District 3
Elizabeth Orona	District 4

1644 Oak Street, Solvang, Ca 93463
Virtual & in Council Chamber

AGENDA AND SUPPORTING MATERIALS – Available for viewing 8:00a.m.-5:00p.m. at City Hall, 1644 Oak Street, Solvang, and on the City’s website <https://www.cityofsolvang.com/agendacenter>. Additional writings distributed to a majority of the City Council after the posting of the agenda will be made available at City Hall and on the City’s website.

AGENDA POSTING NOTIFICATION - Subscribe to receive email or text message notifications when agendas are posted online through “Notify Me” at: <https://www.cityofsolvang.com/List.aspx>

PUBLIC COMMENT - The public is encouraged to address the City Council in-person, virtually, or in-writing on agenda and non-agenda items. If provided in writing, comments must be submitted to the City Clerk at cityclerk@cityofsolvang.com by 5:00 p.m. on the Friday before the meeting to be considered. Your comment will be recorded and distributed appropriately. Comments on agenda items will be heard at the time each item is considered, including non-agenda items. In-person speakers will be invited to make public comments first. Virtual speakers will follow.

CAMPAIGN CONTRIBUTION DISCLOSURE - Pursuant to Government Code Section 84308, any party to a City proceeding must disclose on the record any campaign contributions made to a member of the City Council [or commission] in excess of \$250 in the past 12 months. This disclosure requirement includes contributions by the party’s agent and aggregated contributions from persons or entities related to the party. Please make the disclosure as soon as possible, but not later than the beginning of the proceeding.

AMERICANS WITH DISABILITIES ACT - If, as a participant of this meeting, you need special assistance the City will attempt to accommodate you in every reasonable manner. Please contact the City Clerk at either (805) 688-5575 x206 or cityclerk@cityofsolvang.com. 72- hours’ notice is requested.

LET YOUR VOICE BE HEARD! Do you have about one minute a month to help make Solvang better? The City of Solvang is working with FlashVote to engage the community and gather valuable input from residents to inform our decisions. We encourage residents to sign up at www.flashvote.com/Solvang or call 775-235-2240 to participate by phone or text only.

PARTICIPATING IN THE MEETING -City Council meetings will be in person and conducted by video/teleconferencing through Zoom. The meeting will also be broadcast live on Channel 23 and streamed on the City’s website, Vimeo, and YouTube <https://www.youtube.com/@CityofSolvang1/>

- To join by Zoom, visit <https://zoom.us/j/3066529195>. If you wish to speak, please use the “raised hand” symbol.
- To join by phone, call (888) 788-0099 and enter Meeting ID: 306 652 9195#. The phone line will be open 30 minutes before the meeting.

5:30 PM SPECIAL CLOSED SESSION

CALL TO ORDER
ROLL CALL
PLEDGE OF ALLEGIANCE

1. PUBLIC COMMUNICATIONS ON CLOSED SESSION ONLY

This section is intended to provide members of the public with the opportunity to comment on Closed Session Items. This section is limited to 30 minutes. Each speaker will be afforded three minutes and may speak only once.

2. RECESS TO CLOSED SESSION

- a. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – pursuant to Government Code Section 54956.9(d)(1)

Name of case:

South Coast Property Company 13-B, LP v. City of Solvang et al, Case No. 22-cv-00254

- b. **CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION** – pursuant to Government Code Section 54956.9(d)(1)

Name of Case:

City of Solvang — Petition to Change Water-Right Permit 15878 (Application No. A022423), under protest by California Trout and National Oceanic and Atmospheric Administration’s National Marine Fisheries Service, and comment by California Department of Fish and Wildlife.

- c. **CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION** – Significant exposure to litigation pursuant to Gov. Code Section 54956.9(d)(2)

Two potential cases

RECONVENE TO OPEN SESSION

3. ANNOUNCEMENT OF CLOSED SESSION ACTIONS

4. ADJOURNMENT

6:30 PM REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

1. PROCLAMATIONS, COMMENDATIONS AND CEREMONIAL ITEMS

- a. Human Trafficking Awareness
- b. Black History Month

4
X

2. PRESENTATIONS

- a. Marketing & Tourism October – December 2024 Quarterly Update

6

3. PUBLIC COMMUNICATIONS – NON- AGENDA AND CONSENT ITEMS

This section is intended to provide members of the public with the opportunity to address the Council on items not on the Agenda and on Consent. This section is limited to 30 minutes. Each speaker will be afforded three minutes and may speak only once. State law does not allow the Council to discuss or act on issues not on the agenda, except to briefly respond or ask Staff to follow up on such items.

4. CITY MANAGER REPORT AND ADVANCE CALENDAR

Informational Report

67

5. GC SECTION 53232.3(d) (aka AB 1234) and GC SECTION 84308 (aka SB 1439) REPORT OUT, COUNCIL COMMENTS, REQUESTS

Reports of meetings attended, contributions made or received, and Comments and requests from City Council Members.

6. CONSENT ITEMS

Consent is designed for routine; administrative city matters and is approved by roll call vote with one motion.

These items are discussed only at the request of council members. Members of the public were afforded an opportunity to speak on Consent items during the Public Communications portion of this agenda.

- a. Approve Order of Agenda as Presented.
- b. Approve City Council Minutes: January 13, 2025 68
- c. Receive and file 4th Quarter 2024 Public Records Requests 74
- d. Receive and File Classification and Compensation Study 85

7. PUBLIC HEARINGS: None

8. DISCUSSION ITEMS:

- a. Discussion and possible action to approve the Annual Comprehensive Financial Report 142
- b. Discussion and possible action to Adopt Resolution No. 25-1278 Granting Consent to the County of Santa Barbara to Establish the Santa Barbara County Wine Improvement District (SBCWID) and Include the City of Solvang in the Established SBCWID 307

9. COUNCIL CLOSING COMMENTS

10. ADJOURNMENT

AFFIDAVIT OF POSTING

I, Annamarie Porter, City Clerk for the City of Solvang, California, DO HEREBY CERTIFY under penalty of perjury under the laws of the State of California, that the foregoing revised notice was posted at the City of Solvang City Hall bulletin board at 1644 Oak Street, Solvang, CA and on the City of Solvang website not less than 72 hours prior to the meeting, per Government Code 54954.2.
Dated this 22nd day of January 2025.

CITY OF SOLVANG

HUMAN TRAFFICKING AWARENESS MONTH

WHEREAS, human trafficking is a form of modern slavery that occurs in every state, including California, wherein victims are forced to work in various forms of labor exploitation including, but not limited to, commercial sex acts and other services that are induced through force, fraud, or coercion; and

WHEREAS, due to its isolated and discrete nature, many individuals across the globe are unaware that trafficking exists in their communities; and

WHEREAS, it is estimated that more than 28 million people around the world are victims of human trafficking; and

WHEREAS, the Santa Barbara County Human Trafficking Task Force is committed to using all applicable laws and resources for investigating human trafficking and prosecuting those engaged in it; and

WHEREAS, the Santa Barbara County Human Trafficking Task Force has worked diligently to bring awareness to the fact that human trafficking occurs closer to home than one might think, that California ranks number 1 in the country for reported human trafficking cases, and that Santa Barbara County is home to hundreds of survivors of trafficking and exploitation; and

WHEREAS, Human Trafficking Awareness Month is an opportunity to recognize the critical role all Santa Barbara County residents play in preventing, reporting, and adjudicating these heinous crimes;

NOW, THEREFORE BE IT RESOLVED, that I, Mayor David Brown, along with the City Council of the City of Solvang, California do hereby proclaim January 2025 as **HUMAN TRAFFICKING AWARENESS MONTH** in the CITY OF SOLVANG, and I call this observance to the attention of all our citizens.

IN WITNESS THEREOF, I have hereunto set my hand and have caused the Official Seal of the City of Solvang, California, to be affixed this 27th day of January, 2025.



David Brown, Mayor

CITY OF SOLVANG
BLACK HISTORY MONTH PROCLAMATION

WHEREAS, each year, Black History Month is observed in February; and

WHEREAS, the origins of Black History Month date back to 1915 when Dr. Carter G. Woodson founded the organization known today as the Association for the Study of African American Life and History; and

WHEREAS, observing Black History Month provides opportunities to gain a deeper understanding of African American history and acknowledge the centuries of struggles for equality and freedom; and

WHEREAS, Black History Month also celebrates the achievements and contributions that African Americans have made in shaping our country, society, and communities; and

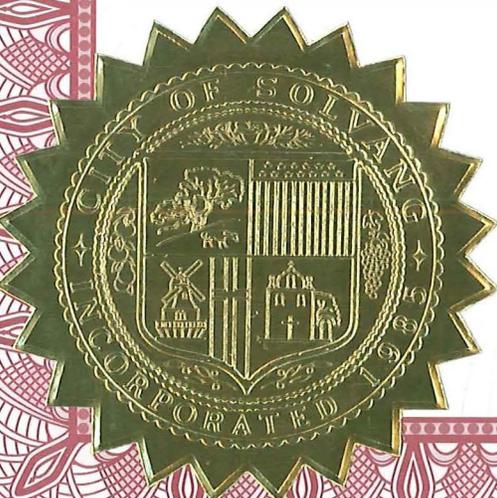
WHEREAS, every year, the Association for the Study of African American Life and History sets a theme for Black History Month, and the theme for 2025 is “African Americans and Labor”; and

WHEREAS, this year’s Black History Month theme is a call to recognize the significant role that Black labor has played in shaping American communities, rights, and industries. It also recognizes the impact of Black people’s work in building communities, churches, social clubs, and organizations

NOW, THEREFORE BE IT RESOLVED, that I, Mayor David Brown, along with the City Council of the City of Solvang, California do hereby proclaim February 2025 as **BLACK HISTORY MONTH** and urge all citizens to join in the month-long observance.

IN WITNESS THEREOF, I have hereunto set my hand and have caused the Official Seal of the City of Solvang to be affixed this 27th day of January 2025.

David Brown, Mayor



City of Solvang

Quarterly Report

January 2025





Website Design Projects Highlights

October

- Updates for the fall season including events, event calendar and blog posts throughout the month
- "Know Before You Go" PDF Guide and Newsletter Popup
- Improved Google's Accessibility Score and set up ADA widget site-wide

November

- Updates for the Julefest season throughout the month including graphics, blogs and banners
- Redesign Wine Pages and Content for SEO
- New Thomas Dambo Troll Landing Page

December

- Julefest Poster and Flyer Updates
- Updated Sponsorship and Events
- Create New Development Area for Testing New Features



Giant Troll by Renowned International 'Recycling Artist' Thomas Dambo to be Installed at California Nature Art Museum in Solvang

New exhibit is first permanent piece in California and the only one housed indoors

The California Nature Art Museum (formerly the Wildling Museum) is pleased to announce its most ambitious project to date: commissioning Thomas Dambo, a world-renowned Danish artist specializing in creating large, whimsical trolls made from recycled materials, to build his first permanent troll in California.

Dambo, celebrated for his imaginative and colossal sculptures, breathes new life into discarded resources, showcasing the boundless potential hidden within the world's trash cans. The recycling artist chose to install his first permanent troll in Solvang, the Danish Capital of America, at the California Nature Art Museum.





Website Sessions

Sessions = 499,087 Y/Y= +41%

Page Views = 850,042 Y/Y= +29%

Lodging Referrals = 47,442 Y/Y = + 242%

Julefest Page Views = 253,240 Y/Y=+37%

Downloads:

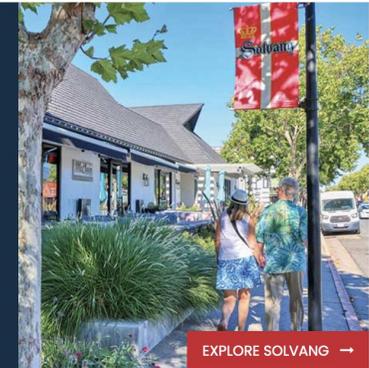
Walking Map = 4,429

City Map = 1,670

Know Before You Go Guide = 1,149

Welcome to the City of Solvang, The Danish Capital of America

Stroll down Copenhagen Drive tasting Aebleskiver and other Danish pastries, or sampling wine in the shade of windmills. Solvang is a sun-soaked slice of Danish culture in the Santa Ynez Valley, where California wine cellars mix with European bakeries and shops. It's where you can drink, dine and shop like a Dane without ever leaving the California sunshine. Explore our wineries, boutique shops, or explore Solvang via four-wheeled surrey cycles at Wheel Fun Rentals, or a historic wooden streetcar pulled by a pair of magnificent draft horses on the Solvang Trolley. For a full tour of the town, travel via EVXP, My Electric Vehicle Experience. The newest, most eco-friendly way to tour Solvang.



[EXPLORE SOLVANG →](#)

Where to Stay in Solvang

The village of Solvang offers an array of places to stay. Choose from a luxury guest ranch resort, full-service hotel, or bed & breakfast. Many properties are within easy walking distance to downtown shops, dining, and attractions. A number of Solvang hotels offer travel packages and are pet-friendly.



[BOOK YOUR STAY →](#)



Lodging Referrals

Lodging Referrals = 47,442 Y/Y = + 242%

Solvang 4th Quarter 2024 (3 months) = 47,442 (lodging referrals) x 30%

(look to book ratio) = 14,233 (reservations) x 2 nights

(average length

of stay) = 28,466 room nights x \$225 average ADR = \$6,404,850

(possible reservations made from website lodging referrals). 12% TOT

generated = \$768,582





Digital Marketing Highlights

- Monthly Meta Ads- Average cost per click \$0.17 (Industry Average= \$0.63)
- Average number of clicks per ad: 15,052
- Monthly Email Blasts Average Open Rate: 43% (Industry Average= 20%)
- Average Localhood Story Interaction Rate: 69%





Dedicated Newsletter with Visit California

- Launched November 19th to support Winter Lodging Specials and Julefest
- Sent 203,602
- Opened 102,135
- Open rate 50.16%
- Clicks to lodging specials page 3,107





Bay Area News Group Fall/Winter Campaign Update

Search (9/26 - 12/31)

- Impressions: 84,926
- Clicks: 11,351
- CTR (Average): 13.37%
- CPC (Average): \$0.90
- Total Conversions: 21,492
- CPA (Average): \$0.48

Facebook (9/26-12/21)

- Impressions: 1,552,392
- Link Clicks: 20,079
- CTR (Average): 1.29%
- Total Conversions: 363





Bay Area News Group Fall/Winter Campaign

Display Banners (Nov)

- Impressions: 417,798
- Clicks: 210
- CTR (Average): 0.05%

Native Ads (9/26 -11/30)

- Impressions: 333,347
- Clicks: 348
- CTR (Average): 0.10%





Bay Area News Group Fall Campaign Update

Search Campaign Performance

- **CTR (13.37%):** This is **well above industry standards** (typically ~3-6% for most industries). The campaign is driving highly relevant clicks and user engagement on the website
- **CPC (\$0.90):** This is **lower than average** for many industries (~\$1.50-\$3.00). It's efficient and cost-effective.
- **CPA (\$0.48):** This is **exceptionally strong** CPA, partly to do with how the campaign was set up with pmax and retargeting.
- **Recommendation:** Continue or expand search campaigns. The strong performance justifies increased budget allocation. Current market share is 15% of all available opportunities

Facebook Campaign Performance

- **CTR (1.29%):** This is **above industry standards** (0.90% is the typical average). The campaign is performing well in terms of engagement
- **Conversions (363):** Given the strong CTR and conversion volume, the campaign is delivering results
- **Recommendation:** Continue Facebook campaigns and consider using different creatives for different groups of visitors (eg. retirees vs young families vs Single Millennials). There's strong potential here for growth.



Bay Area News Group Conclusion

- **Search campaigns** produced exceptional results, outperforming industry benchmarks on CTR, CPC, and CPA.
- **Facebook CTR averages**, indicating strong engagement. Engaging videos like "JuleFest" skyrocketed the CTRs and user engagement.
- **Display campaigns** are in acceptable CTR ranges
- **Local Native campaigns** are performing within standard CTR ranges.





Thank You!

SOCIAL MEDIA REPORT

October-December 2024



PREPARED BY ISLETT AGENCY

OVERVIEW

03-04	<i>Quarterly Data</i>
05-10	<i>Top Performing Content</i>
11-12	<i>Community Engagement</i>
13-14	<i>Key Takeaways</i>
15-16	<i>Quarterly Projects</i>
17-18	<i>Instagram Market Analysis</i>

3 MONTH CHECK-IN

Oct-Dec 2024

PLATFORM	NET GROWTH	ORGANIC ENGAGEMENTS	ORGANIC IMPRESSIONS
INSTAGRAM	+15,029	156,069	2,741,391
FACEBOOK	+1,718	170,049	3,450,902
TIKTOK	+2,115	45,633	572,117

QUARTERLY CHECK-IN

Oct-Dec 2024

PLATFORM	FOLLOWER NET GROWTH Oct-Dec 2024	FOLLOWER NET GROWTH Oct-Dec 2023	TOTAL # OF POSTS Oct-Dec 2024	TOTAL # OF POSTS Oct-Dec 2023	ACCOUNTS REACHED Oct-Dec 2024	ACCOUNTS REACHED Oct-Dec 2023	ORGANIC PROFILE VIEWS Oct-Dec 2024	ORGANIC PROFILE VIEWS Oct-Dec 2023
INSTAGRAM	15,029	3,851	35	47	884,149	185,119	73,350	42,788
FACEBOOK	1,718	950	35	47	1,601,473	543,280	22,321	17,778
TIKTOK	2,115	816	10	8	538,742	122,461	5,471	2,630
TOTAL	18,862	5,617	80	102	3,024,364	850,860	101,142	63,196

Oct-Dec 2024

TOP PERFORMING CONTENT

TOP PERFORMING CONTENT - INSTAGRAM

Oct-Dec 2024

IMPRESSIONS, SAVES + LIKES



Posted : November 20, 2024 4:14 PM

Main Takeaway

Seasonal content that includes information on events/happenings performs highly.

104,113 impressions, 6.3k likes, 49 comments, 3k shares, 639 saves

TOP PERFORMING CONTENT - INSTAGRAM REELS

Oct-Dec 2024

PLAYS, SAVES + LIKES



Posted : October 2, 2024 5:03 PM

Main Takeaway

A sweets montage that included a hook that prompted users to share the video with someone they wanted to explore the bakeries with. Sweets/bakery features are historically top performers

770k views, 29k likes, 101 comments, 24k shares, 5.1k saves

TOP LIKED POSTS-INSTAGRAM

Oct-Dec 2024



Posted : October 2, 2024 5:03 PM



Posted : November 14, 2024 6:56 PM



Posted : December 6, 2024 3:05 PM



Posted : November 20, 2024 4:14 PM



Posted : November 18, 2024 3:41 PM

Main Takeaways

Videos continue to be the top performers. All videos were fast paced showing numerous clips around Solvang (architecture, food, lodging, seasonal elements, etc.)

TOP PERFORMING CONTENT - FACEBOOK

Oct-Dec 2024

REACH + ENGAGEMENT



Posted : November 18, 2024 3:41 PM

Main Takeaway.

News of the Troll coming to Solvang created high engagement of people sharing their excitement, tagging friends and sharing photos of where they've seen Thomas Dambo's installations before.

938,568 views, 5k likes, 493 comments, 594 shares, 149 saves

TOP PERFORMING CONTENT - TIKTOK

Oct-Dec 2024

VIEWS & LIKES



Posted : November 14, 2024 6:56 PM

Main Takeaway

A cross channel top performer that included the hook of being named one of the best Christmas towns. Seasonal content has been the top performers.

407.8k plays, 32.3k likes, 172 comments, 9.3k shares, 5.4k saves

Oct-Dec 2024

THE SOLVANG COMMUNITY

COMMUNITY ENGAGEMENT

Oct-Dec 2024

 **kaylyngardner** 13w · ❤️ by author
Absolutely amazing during Christmas 🇩🇪 🎄 Can't say enough about how much fun my family and I have.
Reply Reply with a reel Hide

 **therapydogssb** 2w
We had such a great time being part of Julefest! We'll definitely be back next year 🥰 🎄 🐾
Reply Hide

 **expigfarmer** 5w · ❤️ by author
Can't wait until the Dambo Troll arrives in Solvang!
Reply Reply with a reel Hide

 **starjoeystar** 1w · ❤️ by author
Just got home. The locals are so friendly. Solvang is just magical.
Reply Reply with a reel Hide

 **h.b.local74** 13w · ❤️ by author
My favorite road trip. I spend Thanksgiving here every year. ❤️ ❤️ ❤️
Reply Reply with a reel Hide

 **czarinbiancasto** 12w
Ugh I love Solvang. I'd move there if I could. It's always a magical experience.
Reply Hide

 **lucabear1126** 8w · ❤️ by author
One of the best cities California has to offer. ❤️
Reply Reply with a reel Hide

 **montescooter** 8w · ❤️ by author
We were just there for the first time. Loved it. Will be making it a yearly destination.
Reply Reply with a reel Hide

 **azfamilyguide** 8w · ❤️ by author
Thought I was watching a Hallmark movie for a sec 🎅 🎄 ❤️
Reply Reply with a reel Hide

Oct-Dec 2024

KEY TAKEAWAYS

WINS

- Instagram YoY Increases:
 - Follower growth increased +290%
 - 3k vs **15k**
 - Organic reach increased +377%
 - 185k vs **884k**
 - Profile views increased +71%
 - 42k vs **73k**
- Facebook continued to reach a large amount of users: 1.6m.
- Partnerships with creators have been effective on Instagram. We secured 7 collabs in Q4 which assisted in bringing awareness and high engagement to the Solvang Instagram account.
 - The top performing collab was with Cal.Euphoria during Halloween. This post was viewed 979k times, was shared to over 13k accounts and was saved 9.4k times.

OPPORTUNITIES

- Continued partnerships with influencers to help increase exposure to a new audience + showcase present time Solvang.
- Continue to utilize UGC from creators. Video montages continue to be the top performers across all platforms.

Oct-Dec 2024

QUARTERLY PROJECTS

Q4 PROJECTS

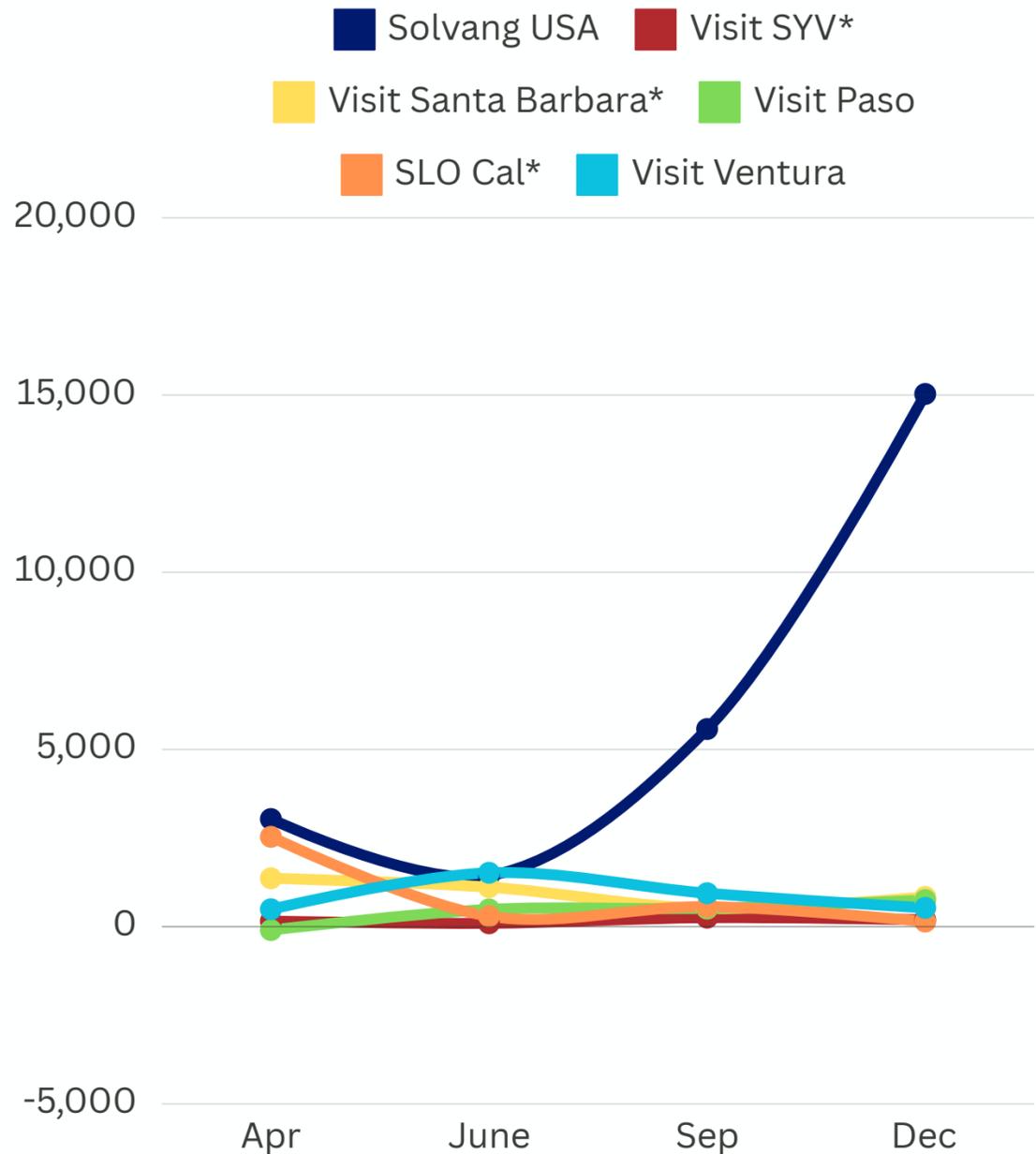
Oct-Dec 2024

- Provided influencer support for Anna
- Monitored and reshared influencer content
- Promoted the new Troll installation
- Promoted and provided resources for Julefest
- Sourced usable content from businesses/influencers
- Supported Solvang businesses in the story

Oct-Dec 2024

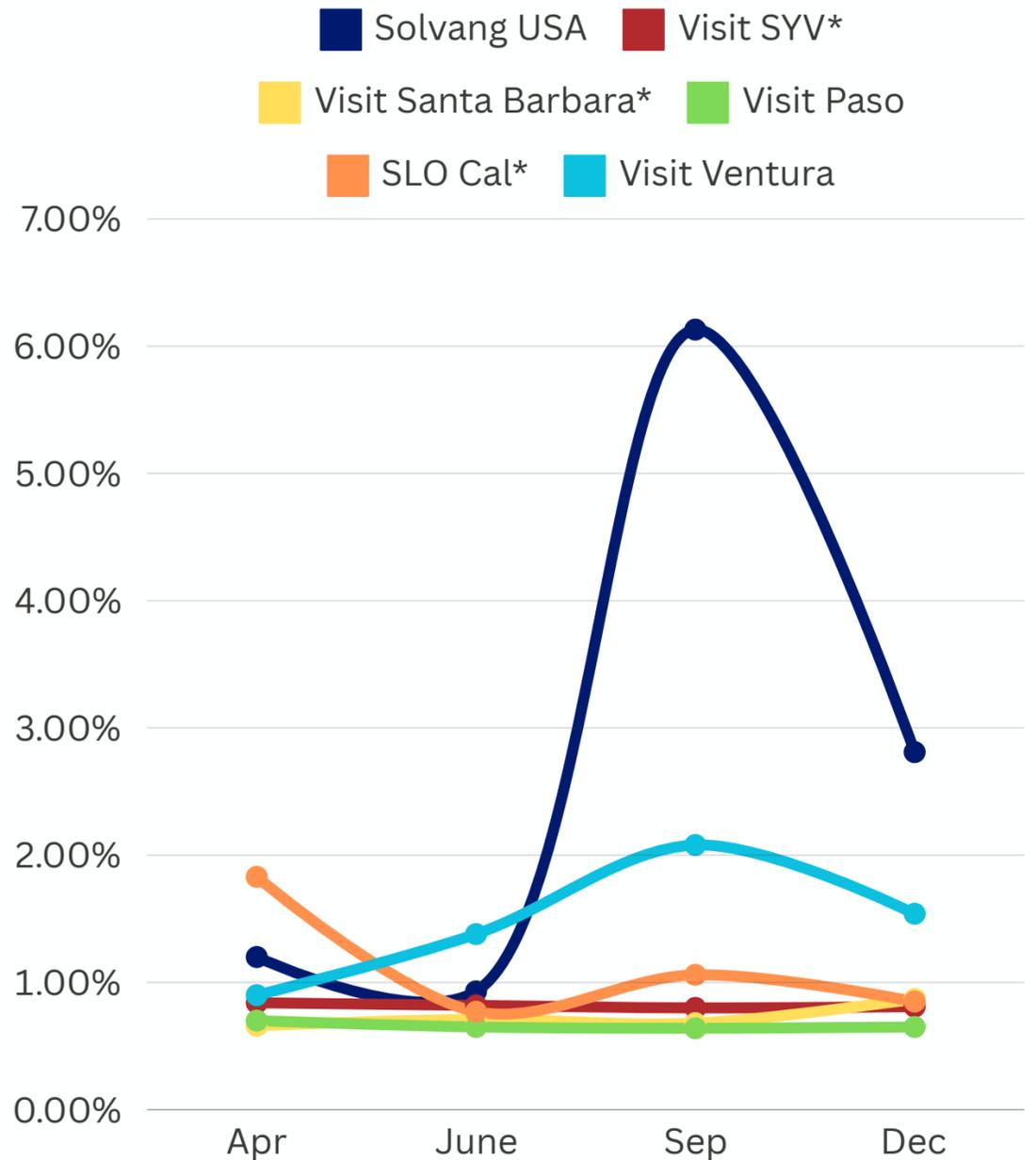
INSTAGRAM MARKET ANALYSIS

NEW FOLLOWERS [30 days]



Trend
 Solvang saw the highest amount in follower increase. All others stayed steady and gained around the same amount as the others. Our growth can be attributed to our high performing content and influencer partnerships.

AVG ENGAGEMENT RATE



Trend
 Solvang continued to rank the highest for engagement rate. Solvang's content has been performing highly with large reach and profile views over the past 3 months which has assisted in maintaining high engagement.





Solvang Tourism, Oct | Nov | Dec 2024 :: PR Briefs

prepared by Anna Ferguson-Sparks, Stiletto Marketing

- **OCT | NOV | DEC 2024 Activities (recap)**

Press Communications

- Drafting + updating + distributing press releases / marketing copy for Solvang events and seasonal happenings (*Solvang Fall event line-up, Solvang Julefest, also beginning teasers for THOMAS DAMBO TROLL*), as well as media outreach in support of new Solvang businesses or other Solvang initiatives – **for example:**



Here's Exactly How Long You Can Sit In A Coffee Shop Before You Annoy The Baristas

If you happen to be the one and only customer in the space, a little lingering is usually welcomed by the baristas, said Chelsea Hewitt, a manager and barista at [Good Seed Coffee Boutique](#) in Solvang, California.

<https://www.huffpost.com/entry/how-long-can-you-sit-at-coffee-shop | 66edc2f6e4b07bdc7bac85c5>



Roland Peterson's Vibrant California Colors

<https://www.medicinemangallery.com/blogs/essential-west/roland-peterson-november-2024>



- Wrote / edited / distributed “**Solvang, California, Takes Second Place as ‘Best Christmas Town’ in 2024 Newsweek Readers’ Choice Awards**” press release, which was used for editorial consideration as well as for other SolvangUSA marketing team projects. (content sits in a shared Google doc)



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Press Communications (continued)

- Wrote / edited / distributed **“Solvang Julefest to Feature ‘Gingerbread Dreams’ Parade, Addition of Two Festive Tours, and Christmas Market Shopping Experiences” copy / content** which was used for ongoing, manual / email pitches and editorial conversations, content submissions, and by other SolvangUSA marketing team members. *(content sits in a shared Google doc)*
 - November 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.
- Wrote / edited / distributed press blast and reminders for Julefest-end events: **“New Year’s Events Planned for Solvang Julefest, Solvang, California’s Annual Danish Village Holiday Celebration, Happening Now through January 5, 2025”** *(content sits in a shared Google doc)*
 - December 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.



SOLVANG’S JULEFEST TO
FEATURE ‘GINGERBREAD DREAMS’ PARADE DURING FIVE-WEEK
CELEBRATION



Winners named in Solvang Julefest 'Gingerbread
Dreams' parade



Solvang Tourism, Oct | Nov | Dec 2024 :: PR Briefs

prepared by Anna Ferguson-Sparks, Stiletto Marketing

- **OCT | NOV | DEC 2024 Activities (recap)**

Press Communications

- Drafting + updating + distributing press releases / marketing copy for Solvang events and seasonal happenings (*Solvang Fall event line-up, Solvang Julefest, also beginning teasers for THOMAS DAMBO TROLL*), as well as media outreach in support of new Solvang businesses or other Solvang initiatives – **for example:**



Here's Exactly How Long You Can Sit In A Coffee Shop Before You Annoy The Baristas

If you happen to be the one and only customer in the space, a little lingering is usually welcomed by the baristas, said Chelsea Hewitt, a manager and barista at [Good Seed Coffee Boutique](#) in Solvang, California.

<https://www.huffpost.com/entry/how-long-can-you-sit-at-coffee-shop | 66edc2f6e4b07bdc7bac85c5>



Roland Peterson's Vibrant California Colors

<https://www.medicinemangallery.com/blogs/essential-west/roland-peterson-november-2024>



- Wrote / edited / distributed “**Solvang, California, Takes Second Place as ‘Best Christmas Town’ in 2024 Newsweek Readers’ Choice Awards**” press release, which was used for editorial consideration as well as for other SolvangUSA marketing team projects. (content sits in a shared Google doc)



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Press Communications (continued)

- Wrote / edited / distributed **“Solvang Julefest to Feature ‘Gingerbread Dreams’ Parade, Addition of Two Festive Tours, and Christmas Market Shopping Experiences” copy / content** which was used for ongoing, manual / email pitches and editorial conversations, content submissions, and by other SolvangUSA marketing team members. *(content sits in a shared Google doc)*
 - November 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.
- Wrote / edited / distributed press blast and reminders for Julefest-end events: **“New Year’s Events Planned for Solvang Julefest, Solvang, California’s Annual Danish Village Holiday Celebration, Happening Now through January 5, 2025”** *(content sits in a shared Google doc)*
 - December 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.



SOLVANG’S JULEFEST TO
FEATURE ‘GINGERBREAD DREAMS’ PARADE DURING FIVE-WEEK
CELEBRATION



Winners named in Solvang Julefest 'Gingerbread
Dreams' parade



Solvang Tourism, Oct | Nov | Dec 2024 :: PR Briefs

prepared by Anna Ferguson-Sparks, Stiletto Marketing

- **OCT | NOV | DEC 2024 Activities (recap)**

Press Communications

- Drafting + updating + distributing press releases / marketing copy for Solvang events and seasonal happenings (*Solvang Fall event line-up, Solvang Julefest, also beginning teasers for THOMAS DAMBO TROLL*), as well as media outreach in support of new Solvang businesses or other Solvang initiatives – **for example:**



Here's Exactly How Long You Can Sit In A Coffee Shop Before You Annoy The Baristas

If you happen to be the one and only customer in the space, a little lingering is usually welcomed by the baristas, said Chelsea Hewitt, a manager and barista at [Good Seed Coffee Boutique](#) in Solvang, California.

<https://www.huffpost.com/entry/how-long-can-you-sit-at-coffee-shop | 66edc2f6e4b07bdc7bac85c5>



Roland Peterson's Vibrant California Colors

<https://www.medicinemangallery.com/blogs/essential-west/roland-peterson-november-2024>



- Wrote / edited / distributed “**Solvang, California, Takes Second Place as ‘Best Christmas Town’ in 2024 Newsweek Readers’ Choice Awards**” press release, which was used for editorial consideration as well as for other SolvangUSA marketing team projects. (content sits in a shared Google doc)



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Press Communications (continued)

- Wrote / edited / distributed **“Solvang Julefest to Feature ‘Gingerbread Dreams’ Parade, Addition of Two Festive Tours, and Christmas Market Shopping Experiences” copy / content** which was used for ongoing, manual / email pitches and editorial conversations, content submissions, and by other SolvangUSA marketing team members. *(content sits in a shared Google doc)*
 - November 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.
- Wrote / edited / distributed press blast and reminders for Julefest-end events: **“New Year’s Events Planned for Solvang Julefest, Solvang, California’s Annual Danish Village Holiday Celebration, Happening Now through January 5, 2025”** *(content sits in a shared Google doc)*
 - December 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.



SOLVANG’S JULEFEST TO
FEATURE ‘GINGERBREAD DREAMS’ PARADE DURING FIVE-WEEK
CELEBRATION



Winners named in Solvang Julefest 'Gingerbread
Dreams' parade



• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content / Media Liaison



- Submitted Solvang Julefest photos for consideration to *Southern California Life* magazine (socallifemag.com), for an article focusing on “The Best Holiday Events in SoCal.”



- Submitted Solvang Julefest photos for *Matador Network* article, “[The 12 Best Christmas Markets in the US to Visit in 2024.](#)”



- Submitted Solvang Julefest photos to [Premier Travel Media](#), for a piece featuring “festive family group travel locations.” **Article posted:** [Top 9 Festive Holiday Destinations for Family Getaways](#)



- Submitted Solvang Julefest photos for consideration to [FamilyVacationist](#), for a digital story titled, “[These charming European-style Christmas markets are right here in the U.S.](#)”



- Submitted Solvang Julefest photos for consideration to a photo director with Dotdash Meredith, for a post about California’s holiday celebrations for the [Visit California website](#) (see “[50-Plus Fun Things to Do in California During the 2024 Holidays](#)” post).



- Ferried follow-up to Alisal Ranch PR team regarding the resort’s winner ranking in the [2024 PARENTS Family Travel Awards](#), and accompanying family travel segment on Good Morning America ([GMA3](#) 12/19 show) highlighting Alisal Ranch.





• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content / Media Liaison



- Submitted Solvang Julefest photos for consideration to *Southern California Life* magazine (socallifemag.com), for an article focusing on “The Best Holiday Events in SoCal.”



- Submitted Solvang Julefest photos for *Matador Network* article, “[The 12 Best Christmas Markets in the US to Visit in 2024.](#)”



- Submitted Solvang Julefest photos to [Premier Travel Media](#), for a piece featuring “festive family group travel locations.” **Article posted:** [Top 9 Festive Holiday Destinations for Family Getaways](#)



- Submitted Solvang Julefest photos for consideration to [FamilyVacationist](#), for a digital story titled, “[These charming European-style Christmas markets are right here in the U.S.](#)”



- Submitted Solvang Julefest photos for consideration to a photo director with Dotdash Meredith, for a post about California’s holiday celebrations for the [Visit California website](#) (see ["50-Plus Fun Things to Do in California During the 2024 Holidays"](#) post).



- Ferried follow-up to Alisal Ranch PR team regarding the resort’s winner ranking in the [2024 PARENTS Family Travel Awards](#), and accompanying family travel segment on Good Morning America ([GMA3](#) 12/19 show) highlighting Alisal Ranch.





• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content / Media Liaison (continued)



- Completed [December 13, 2024, radio interview](#) on CRN Digital Talk Radio's "What's Cookin' Today" show, covering all things Solvang Julefest.



- Facilitated logistics for onsite production of December 11 travel TV news segment shoot about Solvang Julefest, for NBC LA's California Live. [Segment initially aired Monday, December 16.](#)

Travel to a Christmas wonderland during Solvang's month-long holiday celebration

California Live correspondent Amber Pfister visits Solvang in California's Santa Ynez Valley to revel in holiday cheer during the village's ultra-festive Julefest celebrations. Travel expert Elycia Rubin shows Amber around the twinkle-filled town that transforms into a magical winter wonderland for an entire month of seasonal programming.



Aired (originally): December 16, 2024

Link to full story:

<https://www.nbclosangeles.com/california-live/travel-to-a-christmas-wonderland-during-solvangs-month-long-holiday-celebration/3583832>

NBC LA website's UVPM: 2.53M

Est. Views (of this piece on their site): 6.27K

Audience Reach (TV): 160,370

Unedited "Publicity Value" (of varied airings of segment): \$9,940



• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content Submissions



• **Solvang content submissions to Visit California** for future PR / Media consideration:

- *The Yard Orchard & Co. Opens for Apples and More in Solvang, in Agriculture Hub of Santa Ynez Valley* (Always On “What’s New” in California submissions) – **PUBLISHED – 11/8/2024**
- *Solvang Julefest Plans to be "Most Christmassy" Julefest, Yet: November 29, 2024 - January 5, 2025* (Consumer Content) – **PUBLISHED – "50-Plus Fun Things to Do in California During the 2024 Holidays"**
- *Solvang Julefest's Cheer-full Celebrations Continue with New Year's Day Brunches around the Village* (call for “The Morning After: California Brunch to Give You Life” submissions)
- *Countdown to Denmark's "2025" at the Solvang Julefest "Copenhagen Countdown" New Year's Eve Event* (call for “New Year, New Reason to Celebrate” submissions) – **ALSO PUBLISHED**
- *The M Solvang, Enchanting Boutique Hotel, to Introduce New Event Spaces in 2025 Transformation* (call for “Professional Meetings and Events: Meet What's Possible in 2025” submissions)
- *Harvest Season - and, Memories - in Solvang, California's Fruitful Vineyards, Patches, and Orchards* (call for “The Perfect California Calendar” submissions)



• **Event submission to Central Coast Tourism Council** website



Solvang Tourism, Oct | Nov | Dec 2024 :: PR Briefs

prepared by Anna Ferguson-Sparks, Stiletto Marketing

- **OCT | NOV | DEC 2024 Activities (recap)**

Press Communications

- Drafting + updating + distributing press releases / marketing copy for Solvang events and seasonal happenings (*Solvang Fall event line-up, Solvang Julefest, also beginning teasers for THOMAS DAMBO TROLL*), as well as media outreach in support of new Solvang businesses or other Solvang initiatives – **for example:**



Here's Exactly How Long You Can Sit In A Coffee Shop Before You Annoy The Baristas

If you happen to be the one and only customer in the space, a little lingering is usually welcomed by the baristas, said Chelsea Hewitt, a manager and barista at [Good Seed Coffee Boutique](#) in Solvang, California.

<https://www.huffpost.com/entry/how-long-can-you-sit-at-coffee-shop | 66edc2f6e4b07bdc7bac85c5>



Roland Peterson's Vibrant California Colors

[medicinemangallery.com/blogs/essential-west/roland-peterson-november-2024](https://www.medicinemangallery.com/blogs/essential-west/roland-peterson-november-2024)



- Wrote / edited / distributed “**Solvang, California, Takes Second Place as ‘Best Christmas Town’ in 2024 Newsweek Readers’ Choice Awards**” press release, which was used for editorial consideration as well as for other SolvangUSA marketing team projects. (content sits in a shared Google doc)



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Press Communications (continued)

- Wrote / edited / distributed **“Solvang Julefest to Feature ‘Gingerbread Dreams’ Parade, Addition of Two Festive Tours, and Christmas Market Shopping Experiences” copy / content** which was used for ongoing, manual / email pitches and editorial conversations, content submissions, and by other SolvangUSA marketing team members. *(content sits in a shared Google doc)*
 - November 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.
- Wrote / edited / distributed press blast and reminders for Julefest-end events: **“New Year’s Events Planned for Solvang Julefest, Solvang, California’s Annual Danish Village Holiday Celebration, Happening Now through January 5, 2025”** *(content sits in a shared Google doc)*
 - December 2024 SolvangUSA consumer email blast incorporated portions of this content, as did a [blog post](#) on SolvangUSA website.



SOLVANG’S JULEFEST TO
FEATURE ‘GINGERBREAD DREAMS’ PARADE DURING FIVE-WEEK
CELEBRATION



Winners named in Solvang Julefest 'Gingerbread
Dreams' parade



• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content / Media Liaison



- Submitted Solvang Julefest photos for consideration to *Southern California Life* magazine (socallifemag.com), for an article focusing on “The Best Holiday Events in SoCal.”



- Submitted Solvang Julefest photos for *Matador Network* article, “[The 12 Best Christmas Markets in the US to Visit in 2024.](#)”



- Submitted Solvang Julefest photos to [Premier Travel Media](#), for a piece featuring “festive family group travel locations.” **Article posted:** [Top 9 Festive Holiday Destinations for Family Getaways](#)



- Submitted Solvang Julefest photos for consideration to [FamilyVacationist](#), for a digital story titled, “[These charming European-style Christmas markets are right here in the U.S.](#)”



- Submitted Solvang Julefest photos for consideration to a photo director with Dotdash Meredith, for a post about California’s holiday celebrations for the [Visit California website](#) (see “[50-Plus Fun Things to Do in California During the 2024 Holidays](#)” post).



- Ferried follow-up to Alisal Ranch PR team regarding the resort’s winner ranking in the [2024 PARENTS Family Travel Awards](#), and accompanying family travel segment on Good Morning America ([GMA3](#) 12/19 show) highlighting Alisal Ranch.



• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content / Media Liaison (continued)



- Completed [December 13, 2024, radio interview](#) on CRN Digital Talk Radio's "What's Cookin' Today" show, covering all things Solvang Julefest.



- Facilitated logistics for onsite production of December 11 travel TV news segment shoot about Solvang Julefest, for NBC LA's California Live. [Segment initially aired Monday, December 16.](#)

Travel to a Christmas wonderland during Solvang's month-long holiday celebration

California Live correspondent Amber Pfister visits Solvang in California's Santa Ynez Valley to revel in holiday cheer during the village's ultra-festive Julefest celebrations. Travel expert Elycia Rubin shows Amber around the twinkle-filled town that transforms into a magical winter wonderland for an entire month of seasonal programming.



Aired (originally): December 16, 2024

Link to full story:

<https://www.nbclosangeles.com/california-live/travel-to-a-christmas-wonderland-during-solvangs-month-long-holiday-celebration/3583832>

NBC LA website's UVPM: 2.53M

Est. Views (of this piece on their site): 6.27K

Audience Reach (TV): 160,370

Unedited "Publicity Value" (of varied airings of segment): \$9,940

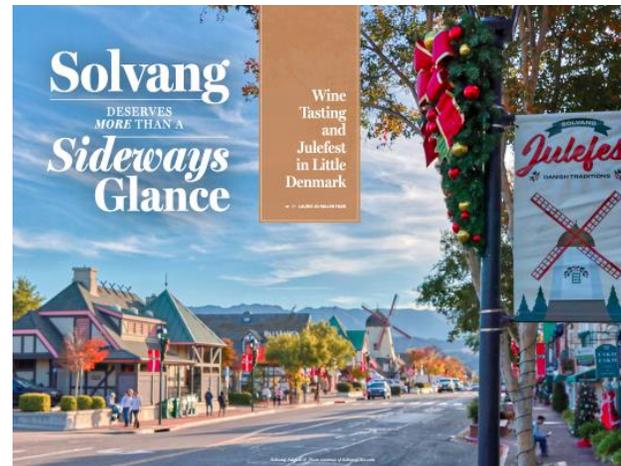


• OCT | NOV | DEC 2024 Activities (recap, continued)

Content / Media Liaison (continued)



- Submitted photos and fact checks for 4-page Solvang article / spread in [2024 Winter Edition](#) of **Napa Valley Life Magazine**. Article highlighted Solvang Julefest, and as a first-person account, we actually had wine tasters at our winery space who visited because they read this article.



Twenty years ago, a small village like yours inspired the growth of wine. The wine-tasting trail trip, subsequent of wine and such as "Solvang" were almost almost entirely unmentioned in the small town of Solvang and neighboring spots around the Santa Ynez Valley. As the longest transverse valley (eastward) along the Western Hemisphere's Pacific Coast, unique geographic factor of the movie's name.

Referred to 2004, "Solvang" leads a small village (like yours) that inspired the growth of wine. The wine-tasting trail trip, subsequent of wine and such as "Solvang" were almost almost entirely unmentioned in the small town of Solvang and neighboring spots around the Santa Ynez Valley. As the longest transverse valley (eastward) along the Western Hemisphere's Pacific Coast, unique geographic factor of the movie's name.

LITTLE DENMARK
Solvang was founded in 1911 when three Danish immigrants led the first vineyard vines of wine to produce. The town's unique character is still evident in the streets of the "Danish Capital of America." Another highlight of Solvang is the unique architecture, from colorful, red-roofed houses to the iconic windmills. The town's history is a blend of Danish heritage and American innovation, creating a unique and vibrant community.

DANISH-STYLE JULEFEST
Solvang Julefest is a vibrant Danish-style winter celebration with music, dancing, food, and drinks. Held from Dec. 20-23, 2024, through Jan. 1, 2025, it's a must-see event.

Media Outreach

- Check SOS, Substack, and/or Connectively media queries daily; submitted Solvang and/or individual businesses within City to fourteen (14) specific queries.
- Additional, ongoing media outreach or pitching not tied to SOS, Substack, Connectively queries.



• **OCT | NOV | DEC 2024 Activities (recap, continued)**

Content Submissions



• **Solvang content submissions to Visit California** for future PR / Media consideration:

- *The Yard Orchard & Co. Opens for Apples and More in Solvang, in Agriculture Hub of Santa Ynez Valley* (Always On “What’s New” in California submissions) – **PUBLISHED – 11/8/2024**
- *Solvang Julefest Plans to be "Most Christmassy" Julefest, Yet: November 29, 2024 - January 5, 2025* (Consumer Content) – **PUBLISHED – "50-Plus Fun Things to Do in California During the 2024 Holidays"**
- *Solvang Julefest's Cheer-full Celebrations Continue with New Year's Day Brunches around the Village* (call for “The Morning After: California Brunch to Give You Life” submissions)
- *Countdown to Denmark's "2025" at the Solvang Julefest "Copenhagen Countdown" New Year's Eve Event* (call for “New Year, New Reason to Celebrate” submissions) – **ALSO PUBLISHED**
- *The M Solvang, Enchanting Boutique Hotel, to Introduce New Event Spaces in 2025 Transformation* (call for “Professional Meetings and Events: Meet What's Possible in 2025” submissions)
- *Harvest Season - and, Memories - in Solvang, California's Fruitful Vineyards, Patches, and Orchards* (call for “The Perfect California Calendar” submissions)



• **Event submission to Central Coast Tourism Council website**



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Additional Items

- Worked with TJA + City (Candice) to supply *Solvang fall events* content for October 2024 e-blast / newsletter to SolvangUSA consumer email listing(s). Content was also used for [SolvangUSA.com](https://www.solvangusa.com) website [blog post](#), an associated [Localhood story](#), and social media posts about the seasonal happenings.
- Worked with TJA + City (Candice) to supply *Solvang Julefest* content for November 2024 e-blast / newsletter to SolvangUSA consumer email listing(s). Content was also used for [SolvangUSA.com](https://www.solvangusa.com) website [blog post](#), an associated [Localhood story](#), and social media posts about the seasonal happenings.
- Worked with TJA + City (Candice) to supply updated *Solvang Julefest* content for December 2024 e-blast / newsletter to SolvangUSA consumer email listing(s). Content was also used for [SolvangUSA.com](https://www.solvangusa.com) website [blog post](#), and social media posts about the seasonal happenings.
- Continued check-ins with the Solvang Visitor Center for updates and general catch-up sessions.
- Correspond regularly with islett (Liana + Kaylee) regarding @SolvangUSA social media topics, questions, content schedules, and for general check-ins.



- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**

Newsweek

Best Christmas Town

Newsweek Readers' Choice Awards category winners were posted October 3, 2024:
<https://www.newsweek.com/readerschoice/best-christmas-town>



California town again recognized as best 'Christmas town' in state

<https://ktla.com/news/california/california-town-again-recognized-as-best-christmas-town-in-state> and on [Yahoo Lifestyle](#)

yahoo!life



Solvang voted as second "Best Christmas Town"

<https://www.ksby.com/news/local-news/in-your-community/solvang-voted-as-second-best-christmas-town>



Solvang named "Best Christmas Town" in California

<https://keyt.com/news/local-news/2024/10/07/solvang-named-best-christmas-town-in-california>



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

- **SAMPLING OF MEDIA HITS (October through December)**



California's best 'Christmas town' ranks second in US

<https://www.foxla.com/news/california-best-christmas-town-us-report> and on [Yahoo Lifestyle](#)



The 39 Best Christmas Towns in the United States

<https://www.purewow.com/travel/best-christmas-towns> and on [Yahoo Lifestyle](#), and [AOL Lifestyle](#) (re-spin of a previous version of article)



The Best Places to Go for Christmas

<https://www.travelandleisure.com/holiday-travel/best-places-to-spend-christmas>



The 35 Best Places to Spend Christmas in the U.S.A.

<https://www.goodhousekeeping.com/holidays/christmas-ideas/g28847473/best-places-to-spend-christmas>



- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**



The 12 Best Christmas Markets in the US to Visit in 2024

<https://matadornetwork.com/read/christmas-markets-in-the-us>

TRAVEL



Young tourists love Cali wine country — for everything but the booze

<https://nypost.com/2024/10/07/lifestyle/california-vineyards-find-booze-free-ways-to-lure-tourists> and on [AOL](#)



These 10 cities in the US feel like charming European towns — no passport required

<https://10best.usatoday.com/interests/travel-tips/cities-in-us-feel-like-europe>



Solvang's Danish-Style Christmas Celebration Kicks Off This Month

<https://secretlosangeles.com/solvang-danish-town>



- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**

LOCALE

13 Charming California Towns Worth Visiting on Your Next Road Trip

<https://localemagazine.com/charming-california-towns-worth-visiting>

805 LIVING®



11/29-1/5

November 29-January 5

SOLVANG JULEFEST

Solvang locations. The Danes do up the holidays right with a whopping five weeks of day and night activities, including a tree lighting, a light and music show, a traditional maker's market, caroling, live entertainment, a gnome hunt, a parade, Santa visits, food, and candlelight tours; solvangusa.com. ♦

Link to full November 2024 issue, [here](#).

TRAVEL

VOGUE

(thanks to Alisal Ranch)

The Best Christmas Towns in the USA for a Dose of Holiday Cheer

<https://www.vogue.com/article/best-christmas-towns-in-usa>





- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**

HOLIDAYS

Solvang is always pretty Christmassy, but 'Julefest' is Christmas to the max

<https://www.nbclosangeles.com/worth-the-trip/solvang-christmas-celebration-julefest/3564839>
and on <https://www.nbcsandiego.com/news/local/solvang-christmas-celebration-julefest/3681448>

Small Towns to Visit for a Dog-Friendly Christmas

<https://www.bringfido.com/blog/small-towns-for-dog-friendly-christmas> (re-spin of a previous version of article)

These 6 U.S. Christmas markets feel like a fairy tale

<https://www.nationalgeographic.com/travel/article/best-christmas-markets-in-the-us> (re-spin of a previous version of article)

Patch Parents: Best Things To Do With Kids In December In California

<https://patch.com/california/across-ca/patch-parents-best-things-do-kids-december-california> 58





- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**



Exploring the Santa Ynez Valley | Westways Weekender

<https://www.cbsnews.com/losangeles/video/exploring-the-santa-ynez-valley-westways-weekender>



The ‘Sideways’ Revolution: How a Single Joke Upended the Wine World

<https://www.hollywoodreporter.com/movies/movie-features/sideways-20th-anniversary-alexander-payne-1236059835>
and on [Yahoo!](#)

How “Sideways” Transformed a Grape and a Town

<https://www.insiderlook.com/wine/sideways-movie-santa-barbara>

I've Lived in California My Whole Life — and These Are the Most Affordable Destinations in the Golden State

<https://www.travelandleisure.com/affordable-california-vacations-8670896>

“There is no question that the movie changed the fortunes of the Santa Ynez Valley and pinot’s Rex Pickett, the novelist and filmmaker best known for his novel the hit 2004 film of the same name. “Before the release of the movie, the red wine market, and now it’s at least 10% to 13%. Merlot was 25%, and now it’s basically a blending variety. And the towns themselves, especially Solvang, which was just kitschy garbage in the ‘90s, now have dozens of tasting rooms and Michelin-starred restaurants.”





- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SAMPLING OF MEDIA HITS (October through December)**



The Best Winter Festivals in the USA

<https://www.travelpulse.com/news/entertainment/the-best-winter-festivals-in-the-usa>



These charming European-style Christmas markets are right here in the US

Article syndicated from original piece on [FamilyVacationist](#).
<https://www.usatoday.com/story/travel/experience/america/2024/12/03/european-style-christmas-markets-us/76708120007>



Solvang: One of the Best Christmas Towns Ever!

<https://www.independent.com/2024/12/04/solvang-one-of-the-best-christmas-towns-ever>



Holiday parades, festivals, and more happening this weekend on the Central Coast

<https://www.ksby.com/news/local-news/in-your-community/6-things-to-do/holiday-parades-festivals-and-more-happening-this-weekend-on-the-central-coast>





• **OCT | NOV | DEC 2024 Activities (recap, continued)**

- **SAMPLING OF MEDIA HITS (October through December)**



A Tiny House Movement Hansel and Gretel Would Love

<https://www.nextavenue.org/a-tiny-house-movement-hansel-and-gretel-would-love>

The 25 Most Charming Christmas Towns That'll Make You Feel Like a Kid Again

<https://www.housebeautiful.com/entertaining/holidays-celebrations/g63205832/most-beautiful-christmas-towns>

House Beautiful



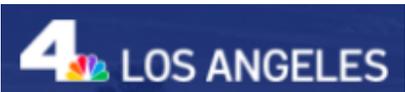
The 11 Best Christmas Markets in America

<https://blog.cheapism.com/best-christmas-markets-us>

HOLIDAYS

The annual Solvang Tree Burn, a fire safety event, concludes Julefest

<https://www.nbclosangeles.com/worth-the-trip/solvang-fire-safety-event-julefest/3592143>





- **OCT | NOV | DEC 2024 Activities (recap, continued)**

- **SOLVANG / JULEFEST IN THE NEWS**



Reader's Digest



Parade

INSIDER **yahoo!news**



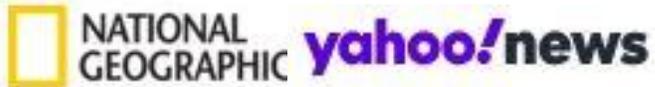
VC Star.

BUSINESS INSIDER

- “Every State's Best December Events in 2024” (*including Solvang, for California*)
- “The Best Christmas Towns in America You Should Visit at Least Once” (*incl. Solvang*)
- “The 10 most festive holiday towns in the US and Canada” (*incl. Solvang*)
- “51 of the Cutest Christmas Towns That Are Filled With Extra Holiday Magic” (*incl. Solvang*)
- “7 small US towns that will make you feel like you're in Europe for the holidays — without the pricey airfare” (*incl. Solvang*)
- “Winter Wonderlands: Enchanting Towns to Visit for a Hallmark-Inspired Holiday” (*incl. Solvang*)
- “14 incredible destinations to celebrate Christmas in style” (*incl. Solvang*)
- “Five California main streets voted among best in US for Christmas shopping” (*incl. Solvang's Copenhagen Drive*)
- “15 of the best Christmas towns in the USA” (*incl. Solvang*)



- **OCT | NOV | DEC 2024 Activities (recap, continued)**
 - **SOLVANG / JULEFEST IN THE NEWS**



TELEMUNDO COSTA CENTRAL



- “These 6 U.S. Christmas markets feel like a fairy tale” (*including Solvang*)
- “The Most Charming Small Towns for a Holiday Retreat in California” (*incl. Solvang*)
- “These 7 US Towns Have The Realist-Looking Santas In All Of America” (*incl. Solvang*)
- “29 Enchanting Christmas Towns Across America That Are Filled With Holiday Spirit” (*incl. Solvang*)
- “Christmas never ends at these magical places” (*incl. Solvang and Jule Hus*)
- “America's Most Spectacular Gingerbread House Displays” (*incl. Alisal Ranch*)
- “Multicultural Holidays & Events Wrap Up the Year; Everything Happening This Weekend on the Central Coast” (*incl. Solvang / “Copenhagen Countdown”*)
- “Morning Minute: Busy travel day ahead, and events to look forward to for NYE” (*incl. Solvang / “Copenhagen Countdown”*)

October 2024 Solvang Influencer Visit – Recap

- **OCT | NOV | DEC 2024 Activities (recap, continued)**



[@cal.euphoria](#) // now ~370K Followers

← **First @SolvangUSA Collab Reel, at right:**

Posted Oct 13, 2024 // now at 982K Reel Views // 25.3K Post "Likes" // 225+ Comments // 12.9K Shares

Second / BONUS @SolvangUSA Collab Reel, at left:

Posted Oct 14, 2024 // now at 81.5K Reel Views // 2,670+ Post "Likes" // 35 Comments // 780+ Shares



- **OCT | NOV | DEC 2024 Activities (recap, continued)**

Looking ahead...

Q1 2025 Press Releases and/or Content Creation

- **California Nature Art Museum's Thomas Dambo Troll Debut** (*January / February 2025*):
 - Creation and distribution of press release (and marketing copy) about February 1, 2025, reveal of new Thomas Dambo Troll at California Nature Art Museum, in conjunction with the Museum's and Thomas Dambo's team's promotion efforts.
- **"What's New" in Solvang for 2025:**
 - Gathering new Solvang businesses, events, developments, or initiatives for early 2025 press blast, to also be used for other marketing team efforts.

Q4 2024 / Q1 2025 Media Visits

- We are currently working on up to three (3) potential or confirmed writer / editor and/or influencer visits for the next two (2) months. Editorial research or influencer visits run along varied themes and itineraries (e.g., family-friendly or pet-friendly travel, "what's new," wine-related interests, foodie experiences, the installation of the Thomas Dambo Troll, etc.). In Oct/Nov/Dec, we completed six (6) writer/journalist and/or influencer visits. The plan is to host one (1) main influencer per Quarter. All further visit results, trip confirmations, and details to follow in future monthly or quarterly reports.



Solvang Visitor Center, Q4 2024

- **Solvang Visitor Center Report from Solvang Hygge Huset LLC; Susan Lee, Managing Member**

Solvang Visitor Center: Visitor Count 2024

The total number of visitors who utilized the Solvang Visitor Center in 2024 (that were tracked by our staff) is:

104,203

2024 Months	Visitors
January	7,059
February	5,225
March	7,113
April	8,203
May	8,030
June	7,760
July	11,265
August	9,168
September	8,221
October	7,495
November	8,188
December	16,476

Button count for Q4 2024:

Birthday Buttons – 83

Anniversary Buttons – 37

People continue to come in and tell us that they saw a post about stopping in at the Visitor Center and letting us know it is their birthday or anniversary. It also comes up in our casual conversations with visitors.

In the Visitor Center we collect information from guests when it is appropriate, and when there is time to do so. We ask our guests where they are visiting from and how they heard about Solvang. We also note other comments, reasons for visits, group type (family, couple, friends, kids, names, *other*).

[See Q4 listing of answers and Visitor Center Inquiries, linked here](#)



CITY COUNCIL ADVANCE CALENDAR

Meeting Date	Agenda Item	Agenda	Dept
10-Feb	Video Surveillance Report and Direction to Staff	Discussion	Administration
	Mid-Year Budget Adjustments	Discussion	Finance
	Brown Act, Public Records Act, Levine Act Training	Presentation	City Attorney
24-Feb	Quarterly Financial report receive & file	Consent	Finance
10-Mar	Adopt Fee Schedule Reso	Public Hearing	Finance
	Short Term Vacation Rental update	Discussion	Finance/Planning
24-Mar	Annual Housing & General Plan Report	Discussion	Planning
Future Meetings	RFQ Interim Financing WWTP Administration	Discussion	Finance
	Storm drain modification	Discussion	Public Works
	Outdoor dining ordinance	Public Hearing	Planning
	Modify City Code Title 9, Chapter 3, 9-3D-3 Water Conservation	Public Hearing	Utilities
	JJ Fisher Construction NOC	Discussion	Public Works
	Award Nyborg Estates Water Mainline Replacement Contract unfunded liability	Discussion	Utilities
	Calpers Debt Reduction Plan	Discussion	City Manager
	Flag Etiquette	Presentation	

Council Requested Agenda Items

Meeting Date	Agenda Item	Agenda	Dept
	Fire abatement and brush removal program	Discussion	City Manager
	Guidebook for development standards	Discussion	Planning
	DRC Role & Processing Procedures	Discussion	Planning
	On-street Parking Restrictions Policy Direction	Discussion	Public Works

Annual Reports

	Agenda Item	Agenda	Dept
January	Annual Comprehensive Financial Report	Discussion	Finance
January (odd years)	Brown Act, Public Records Act, Levine Act Training	Presentation	City Attorney
January (odd years)	Appointment to Boards, Commissions, Committees	Discussion	City Clerk
January	Fee Schedule Review	Discussion	Finance
January	Investment Policy Annual Review	Discussion	Finance
February (even years)	Budget to Actual	Discussion	Finance
February	Measure A 5-Year Local Program of Projects	Public Hearing	Public Works
February	Mid-Year Budget Adjustments		Finance
February (even years)	Council Budget Goal Setting	Public Workshop	City Manager
March	Housing General Plan Annual Report	Discussion	Planning
March	SB1 RMRA project List	Public Hearing	Public Works
March	Solvang Mesa LLMD Annual Assessment	Public Hearing	Public Works
March	FTA 5311 Grant Agreement	Consent	Public Works
March	TDA Grant Funding	Consent	Public Works
May (even years)	Ordinance 1st Reading & Adoption Conflict of Interest	Public Hearing	City Attorney
May	Grant Funding Applications review	Discussion	Finance
Oct/Jan/April/July	Quarterly Financial Reports	Consent	Finance
Oct/Jan/April/July	Quarterly Marketing Update	Presentation	Parks & Rec
Oct/Jan/April/July	Quarterly Public Records Requests Report	Consent	City Clerk
June	Preliminary Budget	Discussion	Finance
June	Two-Year Financial Plan Development or Supplemental Budget adoption	Discussion	Finance
June	Capital Improvement Program	Discussion	FIN/Public Works
June/July	Amend Appropriation Limit (GANN)	Public Hearing	
November	Stormwater Management Program Annual Report	Consent	Public Works
December	AB 1600 Report	Discussion	Public Works
December	City Council Reorganization - Appointment of Mayor pro tem	Discussion	City Clerk
December (even years)	City Council Reorganization Council selection of representatives to Committees and Agencies	Discussion	City Clerk



**MINUTES
SOLVANG CITY COUNCIL
Monday, January 13, 2025**

Special Closed Session – 5:30 PM
Regular Meeting – 6:30 PM

5:30 PM SPECIAL CLOSED SESSION

CALL TO ORDER

Mayor Brown called the Special Closed Session meeting to order at 5:31 p.m. in the City Hall Council Chamber, 1644 Oak Street, Solvang, California.

ROLL CALL

Present: Mayor David Brown, Mayor pro tem Claudia Orona, Councilmembers Mark Infanti, Elizabeth Orona

Staff: City Manager Randy Murphy, Assistant City Attorney Craig Steele, RWG Group Attorney David Fleishman (via zoom), City Clerk Annamarie Porter.

PLEDGE OF ALLEGIANCE

City Manager Murphy led in the Pledge of Allegiance.

1. PUBLIC COMMUNICATIONS ON CLOSED SESSION ONLY - None

2. RECESS TO CLOSED SESSION

a. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to Gov. Code Section 54956.9(d)(2).

One potential case

Mayor Brown adjourned to Closed Session at 5:33 p.m.

RECONVENE TO OPEN SESSION

Mayor Brown reconvened to Open Session at 6:30 p.m.

3. ANNOUNCEMENT OF CLOSED SESSION ACTIONS

Assistant City Attorney Steele announced there was no reportable action taken during Closed Session.

4. ADJOURNMENT

Mayor Brown adjourned the Closed Session at 6:30 p.m.

6:30 PM REGULAR MEETING

CALL TO ORDER

Mayor Brown called the Regular meeting to order at 6:31 p.m. in the City Hall Council Chamber, 1644 Oak Street, Solvang, California.

ROLL CALL

Present: Mayor David Brown, Mayor pro tem Claudia Orona, Councilmembers Mark Infanti and Elizabeth Orona

Staff: City Manager Randy Murphy, Assistant City Attorney Craig Steele, City Clerk Annamarie Porter, Utilities Director Jose Acosta

PLEDGE OF ALLEGIANCE

Joy Chamberlain, Daughters of the American Revolution, led in the Pledge of Allegiance.

Mayor Brown announced Item 9b will be discussed after Item 2a and Item 9a will be discussed at a future meeting.

1. DISCUSSION ITEMS PART A

a. Discussion and possible action to select a new Council Member as Solvang’s District 3 representative

City Clerk Porter presented details of the report.

Each of the District 3 candidates provided brief presentations.

Mayor Brown invited public comment.

- Dan Martin
- Tracy Beard
- Steven Brown
- Mary Beth Lee
- Susan Williams

Motion by Councilmember Elizabeth Orona to appoint Louise Smith for Councilmember, seconded by Councilmember Infanti, and carried, 4-0, by roll call vote.

Mayor Brown announced a five-minute recess to swear in Councilmember Smith, who then took her place on the dais.

Mayor Brown reconvened the meeting at 6:45 p.m.

2. PROCLAMATIONS, COMMENDATIONS AND CEREMONIAL ITEMS

a. Refugio del Cielo Chapter of the Daughters of the American Revolution Proclamation

Mayor Brown moved to Item No. 9b.

3. PRESENTATIONS - None

4. PUBLIC COMMUNICATIONS – NON-AGENDA AND CONSENT ITEMS

Mayor Brown invited public comments.

- Brian Carrillo
- Ellen Albertoni
- Dennis Beebe

Craig Kent
Dan Martin
Lansing Duncan
Steve Martin
Al Cortese
Tracy Beard
Mark Oliver

There were no other public communications on Non-Agenda and Consent Items.

5. CITY MANAGER REPORT AND ADVANCE CALENDAR

City Manager Murphy stated Staff is in the process of writing an analysis of the holiday season activities and he will update the Council when more information is available; reported there was a request from Vandenberg for the community to share comments about the noise levels and other concerns caused by the space launches and directed residents to the City website for more information; announced the next community cleanup will be on February 15th, 2025 in Lot 4 from 8:00 a.m. to 12:00 p.m., that volunteers are needed to help count the homeless in the community and that more information is available at www.CountyofSB.pointintime.info and that there will be a Measure U workshop on January 28th, 2025 at 3:00 p.m.

Utility Director Acosta narrated a PowerPoint presentation detailing updates to the Wastewater Treatment Plant Project.

In response to the Council, Utility Director Acosta stated the projected completion date is summer of 2028; reported that in regards to taking Los Olivos' wastewater, there have not been any decisions yet but there are future meetings planned; noted that if Solvang takes Los Olivos' wastewater it would enter the system at Sunny Field and Los Olivos would be financially liable for the upgrades need; added that the two year projection includes switching from the old treatment system to the new system and indicated consultants have been hired to pursue grant funding.

6. GC SECTION 53232.3(d) (aka AB 1234) and GC SECTION 84308 (aka SB 1439) REPORT OUT, COUNCIL COMMENTS, REQUESTS

Mayor pro tem Claudia Orona requested that the code regarding abandoned projects be revisited to maintain public safety and protect the City's look and integrity.

Councilmember Infanti requested an update on maintenance and upgrades for the Alisal water reservoir and Alisal Ranch water reservoir.

Councilmember Infanti cited the difficulties the firefighters had with the recent Los Angeles fires and said an emergency plan is needed.

Councilmember Elizabeth Orona requested that an emergency plan be first priority and requested Staff acquire quotes and bids for fire abatement measures.

Mayor Brown reported attending a Gathering of Civic Leaders at the Vandenberg Space Force base with Councilmember Infanti.

Councilmember Elizaeth Orona reported attending the SYV EMA JPA meeting in December.

7. CONSENT ITEMS

- a. Approve Order of Agenda as Presented.
- b. Approve City Council Minutes: December 9, 2024
- c. Adopt Resolution No. 25-1275 Authorizing Signatories to City bank accounts with Montecito Bank

and Trust.

- d. Approve Amendment 1 to the Agreement with Pavement Engineering, Inc for the preparation of design and construction documents for the Alamo Pintado Rehabilitation project for the additional amount of \$99,745, for a total agreement amount not to exceed \$130,441, and to extend the term to December 31, 2025, and authorize the Mayor to execute on behalf of the City.
- e. Adopt Resolution No. 25-1276 to adopt the updated RATP DEV/Santa Ynez Valley Transit FTA Drug and Alcohol Policy.
- f. Receive and file Santa Barbara County Sheriff's statistics
- g. Approve Monthly Financial Report
- h. Adopt Resolution No. 25-1277 Adopting the Annual Investment Policy for calendar year 2025.
- i. Receive and file SBC Fire Report
- j. Approve Amendment 1 to the Agreement with JJ Fisher Construction, Inc. for PW 24-04 Concrete Repairs Change Order 1 for the additional Copenhagen Sidewalk Work, and Tree Removal No. 1, 2, 3 for the additional amount of \$62,772.79 for a total Contract Amount not to exceed \$534,987.79, and authorize the Mayor to execute on behalf of the City

Motion by Councilmember Infanti to approve Consent Items, as presented, seconded by Councilmember Elizabeth Orona and carried, 5-0.

8. PUBLIC HEARINGS - None

9. DISCUSSION ITEMS PART B:

- a. **Discussion and possible action to Adopt Resolution No. 25-1278 Granting Consent to the County of Santa Barbara to Establish the Santa Barbara County Wine Improvement District (SBCWID) and Include the City of Solvang in the Established SBCWID**

This item was continued to a future meeting.

- b. **Discussion and possible action to select representatives for Advisory Body Positions:**

- i. **Planning Commission**
- ii. **Design Review Committee**
- iii. **Measure U Citizens Oversight Committee.**

City Clerk Porter listed all candidates for the Planning Commission and those in attendance briefly presented.

Nick Zigler
William Zigler
Jack Williams
Brandon Sparks-Gillis
Alix Marks

Mayor Brown invited public comments.

Dennis Beebe
Tracy Beard
Jamie Baker

Seeing no further public comments, Mayor Brown closed public comments.

Councilmember Infanti appointed Jack Williams.

Mayor pro tem Claudia Orona appointed Aaron Peterson.

Councilmember Smith appointed Brandon Sparks-Gillis.

Councilmember Elizabeth Orona appointed William Zigler.

Mayor Brown appointed Keith Adler.

Motion by Mayor pro tem Claudia Orona to appoint and ratify Jack Williams, Aaron Peterson, Brandon Sparks-Gillis, William Zigler, and Keith Adler to the Planning Commission, seconded by Councilmember Infanti, and carried 5-0.

City Clerk Porter listed all the candidates who applied for the Design Review Committee and those in attendance gave a brief introduction.

Angelo Caciola
Esther Jacobsen Bates
Juan Roca
Richard Boyd

Mayor Brown invited public comments.

Lansing Duncan
Mark Oliver
Dennis Bebe
Tracy Beard

Seeing no further public comments, Mayor Brown closed public comments.

Councilmember Infanti appointed Esther Jacobsen Bates.

Mayor pro tem Claudia Orona appointed Jennifer Johnson.

Councilmember Smith appointed Melissa Bates.

Councilmember Elizabeth Orona appointed Charlene Goetz

Mayor Brown appointed Juan Roca.

Councilmember Infanti noted that Mr. Roca is a contractor, and the intent of the DRC is for design issues.

Mayor Brown invited Mr. Roca to speak.

Mr. Roca answered questions from the Council regarding areas of conflict, his business, and objective of being a part of the DRC.

Mayor Brown made a substitute nomination and appointed Richard Boyd.

Motion by Councilmember Infanti to appoint and ratify Esther Jacobsen Bates, Jennifer Johnson, Melissa Bates, Charlene Goetz, and Richard Boyd to the Design Review Committee, seconded by Councilmember Smith, and carried 5-0.

City Clerk Porter listed the candidates who applied to the Measure U Committee and those in attendance gave an introduction.

Hank Homburg
Henry Hauge

Mayor Brown invited public comments.

Jamie Baker
Steve Brown

Seeing no further public comments, Mayor Brown closed public comment.

Mayor pro tem Claudia Orona appointed Adelia Kehoe.

Mayor Brown appointed Henry Haugse.

Motion by Councilmember Infanti to appoint and ratify Adelia Kehoe and Henry Haugse to the Measure U Committee, seconded by Councilmember Elizabeth Orona, and carried 5-0.

c. Discussion and possible action to Adopt Resolution No. 25-1279 Amending the Remote Public Comment and “Zoom Bombing” Policy and Renaming said policy the “Remote and In-Person Public Comment and Disruptive Speech Policy.”

Assistant City Attorney Steele provided the report.

Mayor Brown invited public comments.

There were no public comments.

Motion by Councilmember Infanti to adopt Resolution No. 25-1279 as presented, seconded by Councilmember Smith, carried 5-0.

9. COUNCIL CLOSING COMMENTS

10. ADJOURNMENT – 9:30 p.m.

Mayor Brown adjourned the meeting in honor of previous Mayor Ken Verkler; offered his sympathies and condolences and expressed his appreciation, on behalf of the City for his service to Solvang.

Respectfully submitted:

Annamarie Porter, CMC
City Clerk

Id	Request Text	Request Date	Requestor Name	Request City	Request State
24-236	I need a site plan and any related documents for the swimming pool at the following address: 542 Aebeltoft Way Solvang 93463	12/30/2024 01:29:49 PM	Stan Kokorowski	Solvang	CA
24-235	To Whom it May Concern, I hope this message finds you well. We are in the process of providing documentation for a plan check with the City of Solvang, and a specific document noted on the building plans has been identified as required. I have attached an image and enclosed the document number in blue squares. Doc No. 2006-0089128 486 FIRST STREET SOLVANG, CA 93463 Could you kindly assist us in obtaining this document? If additional information or authorization is needed to process the request, please let me know. Thank you for your time and assistance. I look forward to your reply. Best regards, Jessica Valeriano Office Manager - MSA Architects, Inc."	12/27/2024 09:49:46 AM	Jessica		
24-234	Hello, I'm looking for sewer lateral information on the property at 581 Pine Street in Solvang.	12/26/2024 08:28:53 AM	Mike Elliott	Solvang	CA
24-233	Hello, I hope this email finds you well. I am writing to request municipal lien information for the property listed below. Please note that this request is for due diligence purposes only and is not related to resale or refinance. Owner Name: DAVID CECCHINI Property Address: 629 ROSKILDE RD B, SOLVANG, CA 93463 Request Type: Due Diligence Only (Not for resale or refinance) For the above-referenced property, I would appreciate it if you could provide a municipal search to include the following information: 1. Please advise if there are any unpaid water and sewer bills with a good through date until 12/31/2024. 2. Any outstanding balances owed, with payoffs that are valid for 30 days from the date of this request Please let me know if any additional information is required to process this request. Thank you in advance for your assistance.	12/24/2024 05:51:33 AM	Chethan Rajshekar	Southhampton	PA
24-232	Property of interest: 2029 Village Lane, Solvang, CA 93463. Please advise if the Planning and building permit approvals for the Verizon rooftop telecommunications facility can be made available for review. The new rooftop project is for a T-Mobile telecommunications facility. We have approval from the property owners, Solvang Village Lane LLC to proceed with the project.	12/20/2024 12:45:01 PM	Randy Mikuni	Sacramento	CA

24-231	Hello, I hope this email finds you well. I am writing to request municipal lien information for the property listed below. Please note that this request is for due diligence purposes only and is not related to resale or refinance. Owner Name: David Cecchini Property Address: 629 ROSKILDE RD B, SOLVANG, CA 93463 Request Type: Due Diligence Only (Not for resale or refinance) For the above-referenced property, I would appreciate it if you could provide a municipal search to include the following information: 1. Open Code Violations 2. Open/Expired Building permits 3. Any liens associated with the property (including municipal liens, tax liens, or other encumbrances) 4. Is property scheduled for Demolition? If yes, please provide the scheduled date. Please let me know if any additional information is required to process this request. Thank you in advance for your assistance.	12/19/2024 11:51:48 AM	Chethan Rajshekar	Southhampton	PA
24-230	I recently received the Solvang business license records in a PDF format. Unfortunately, I am unable to extract the data into an Excel spreadsheet. Could you kindly provide the records in an Excel-compatible format to facilitate my analysis? Please refer to request #24-229.	12/18/2024 03:30:58 PM	JANET MORANTE	CAMARILLO	CA
24-229	I am writing to inquire about obtaining a list of all new business licenses issued within the City of Solvang. Specifically, I am interested in: Initial Report: A comprehensive list of new business licenses issued from January 1, 2024, to the present date. Ongoing Monthly Reports: Regular monthly updates of new business licenses issued, commencing from the current month forward. If possible, email sent to jmorante@santabarbara.bbb.org. For consistency with reports we receive from other cities, I would appreciate if the data could include the following fields: Account Number Business Name Business Owner Email Start Date Expiration Date Address Phone Number Website	12/16/2024 05:42:50 PM	JANET MORANTE	CAMARILLO	CA

24-228	<p>Dear Annamarie Porter, additional clarification provided as follows: This pertains solely to the City Council. This email is intended for the local official who administers access to complete and accurate public information and official records. My name is Kevin Corrigan, and I am a fourth-year undergraduate student at the University of California, Los Angeles. The City of Solvang and the other four hundred and eighty-two incorporated cities and towns in the State of California are invited to participate in an important civic engagement study. "Citizen involvement in local government is crucial because it promotes responsive and accountable governance. When citizens participate in decision-making processes, they provide valuable insights and feedback that help local officials understand community needs and priorities." The purpose of the study is to investigate the impact of federal and state funding on civic engagement and citizen participation at the local level within the State of California. This research is being conducted for the course, HNRS 199 or Directed Honors Studies. The UCLA IRBs have determined that data sets that have been stripped of identifiers are publicly available. As a result, research using these data does not meet the definition of "human subjects research", and therefore does not require IRB review and approval or certification of exemption from IRB review. The data for the study will consist of the requested public information. the total population of the City of Solvang and the citizen voting age population of the City of Solvang. the total Revenue from State and Federal Agencies (Intergovernmental Sources) for fiscal year FY 2023–24 and FY 2024–25, the total General Fund resources for fiscal year FY 2023–24 and FY 2024–25, the number of meetings occurring at the dates, times, and location set by resolution, ordinance, or other formal action by the legislative body, from May 13, 2024 to November 1, 2024. Please include regular meetings that have been adjourned or re-adjourned to a time and place specified in the order of adjournment, the number of public comments received from public speakers at meetings occurring at the dates, times, and location set by resolution, ordinance, or other formal action by the</p>	12/16/2024 12:00:00 AM	Kevin Corrigan		
24-227	<p>We would like to request the issued building permit report for November 2024. Please include issue dates, valuations and descriptions for all residential and commercial building permits issued during the month. If available, we are also interested in the following information: - Addresses - Permit numbers - APNs - Builder/contractor information - Owner information - Square footage - Units (if applicable) - Number of stories (if applicable) - PV capacity (if applicable)</p> <p>Thank you.</p>	12/16/2024 10:23:56 AM	Joe Sanchez	Sacramento	CA

24-226	I request the city permit for solar panel installation on our 1676 Kronen Way home. I need an electronic copy of the permit for an IRS audit of our solar installation that started in the fall of 2022. The solar company was Solar Earth, the contractor was Michel Roberts. Thank you. Andrew Hopper ahopper47@gmail.com 951-990-2846	12/13/2024 11:03:13 AM	Andrew Hopper	Solvang	CA
24-225	I am looking for the building date for 2029 Village Lane. I am considering leasing an office there and Lowe's wont install flooring because they think the building was constructed before 1978 but the owner thinks it is 1980.	12/12/2024 04:02:58 PM	Lisa Clement	Solvang	CA
24-224	Is there a document/record with layout for Sewer lines on property at 760 Alisal Rd. in Solvang? Need to resolve plumbing issue. Thanks in advance.	12/11/2024 08:45:39 AM	Alex Kormos	Solvang	CA
24-223	Hello, I am requesting a copy of the current city landscape maintenance contract and bid.	12/10/2024 03:58:43 PM	Tadden	Santa Maria	CA
24-222	SmartProcure is submitting a public records request to the City of Solvang for any and all purchasing records from 9/9/2024 to current. The request is limited to readily available records without physically copying, scanning, or printing paper documents. Any editable electronic document is acceptable. The specific information requested from your record-keeping system is: 1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address If you would like to let me know what type of financial software you use, I may have report samples that help to determine how, or if, you are able to respond. As an added security and privacy measure, there will be a unique upload link for any new requests moving forward, including this one. We appreciate your assistance towards this request. You may also attach the information to this email. https://upload.smartprocure.com/?id=c2RqPWEyYlZQMMDAwMDAwSm9leVlBSyZzdD1DQSZvcmc9Q2l0eU9mU29sdmFuZyZvaWQ9NTU0Ng%3D%3D	12/10/2024 07:56:18 AM	Lisa Chatar	DEERFIE LD BEACH	FL
24-221	Hello, I am hoping to get a copy of the current City of Solvang Landscape Maintenance Contract and bid proposal of the contract holder.	12/09/2024 03:12:36 PM	Lindsey Serna	Orcutt	

24-220	Hello, I hope this email finds you well. I would like to inquire about the hotel and lodging tax in Solvang. Could you please let me know if the information I found online is correct and whether the lodging tax rate will increase to 14%? Moreover, could you please provide me with the information regarding effective date? Is there any days threshold for the amount of time a lodger can stay in a hotel before exempt from this tax? Also, if you could provide me with any supporting documentation on this new hotel occupancy tax, I would appreciate it. Thank you in advance for your assistance. I look forward to receiving your response.	12/06/2024 12:06:23 AM	Jakub	Gdansk	non-US State/Province
24-219	Hi there, Is it possible to get a report(s) or copies of all issued building permits from November 1, 2024 to November 30, 2024? Report to include if applicable: Site Address, Permit Numbers & Dates, Valuations of Jobs, Description of work being done, Contractor Information & Owner name. Any and all information is greatly appreciated. If you have any questions please feel free to email me at data@constructionmonitor.com . Thank you!	12/04/2024 12:38:20 AM	Braden Mineer	Cedar City	UT
24-218	I wanted to see if you'd be able to let me know if any permits have been applied for or issued since 2022 for the Old Lumberyard Mixed-Use-Hotel and Apartments to be located at 1783 Mission Dr + 1793 Mission Drive + 533 Pine Street, Solvang, CA 93463 (APNs 139-150-017,- 027, and -012). Any details you could provide as far as plans and permits (including issue dates and any GC information listed) would be greatly appreciated. DR 202200581959	12/03/2024 11:30:42 AM	Madison Mendoza	Riverside	
24-217	I would like a set of plans for my building at 2028 Village Lane. Thank You, Rick Doolittle rdooli7573@aol.com 805-896-8709 Based on discussions with the applicant, they are seeking plans submitted by Clint Pearce, Madonna Enterprises completed late 90s/2000s	12/02/2024 04:50:27 PM	Richard G Doolittle	Santa Ynez	CA
24-216	I am requesting Building Plans for 1645 Mission Drive. Please contact me at your earliest convenience. Thanks! Robert Pester	11/29/2024 11:21:32 AM	Robert Pester	Santa Barbara	CA
24-215	Hello, We are preparing a proposal for the renovation and addition of 1130 Ladan dr and requesting the as-built plans for the property.	11/25/2024 05:11:22 PM	Jesse Weber	Santa Barbara	CA

24-214	<p>Good morning, I am requesting public records from your city. Please provide a copy of the current employment contract(s) for each city official, appointed official, and/or department heads. Typically, employment contracts are offered to appointed officials such as the City Manager/Administrator. In some cities, other positions have employment contracts as well. I am seeking any current employment contract for city officials, appointed officials, and/or department heads. My preferred method of delivery for this request is a PDF document with each employment contract included and for the PDF document to be delivered to my email, fordrecordsrequests@gmail.com. If there is a fee for collecting this information, please let me know the cost prior to fulfilling the request. If you need to redact information from the responsive document(s), please do so in order to expedite the fulfillment of the request. If you seek to deny all or part of the request, please inform me of the particular reason for the denial. If you have any questions related to this request, please contact me at fordrecordsrequests@gmail.com. Thank you in advance for your time, Bradley Ford 320 Desert Sky, McGregor, Texas 76657 817-909-9894</p> <p>fordrecordsrequests@gmail.com</p>	11/22/2024 07:58:30 AM	Bradley Ford	McGregor	TX
24-213	<p>Good morning, My request is for an electronic file that includes a roster or listing of every current city employee as of Friday, November 1, 2024. This request includes employees coded as full-time, part-time, temporary, seasonal, as well as elected officials. I am requesting the roster or listing include information commonly found in an Employee Master File and is most commonly found in the Human Resources Department or Payroll Department. The file would include information such as the following fields for each employee: First Name Last Name Hire Date Gender Race Ethnicity Department Job Title Base Salary Amount Gross Annual Wages Bonus Amount Car Allowance (Annual) Cell Phone Allowance (Annual) Certification Pay (Annual) If there fees associated with this request, please inform me of the cost before fulfilling this request. If you have any questions regarding this request, please contact me via this email (fordrecordsrequests@gmail.com). If you need to redact a portion of the request in order to expedite the fulfillment of the request, I agree to redaction in advance. If you seek to deny part or all of this request, please let me know the basis for a denial in part or in whole. My preferred delivery method is for the record to be sent via email as an Excel file but a PDF file will also be acceptable. Thank you for your time and have a great day. Bradley Ford 320 Desert Sky McGregor, Texas 76657 817-909-9894</p> <p>fordrecordsrequests@gmail.com</p>	11/22/2024 07:58:16 AM	Bradley Ford	McGregor	TX
24-212	<p>I would like a site map and/or site plan of my property located at: 542 Aebeltoft Way, Solvang 93463 I need to plan a drainage system.</p>	11/21/2024 02:24:43 PM	Stan Kokorowski	Solvang	CA

24-211	Hello, I am a records research engineer for CHC Consulting, a contractor for Comcast. We are currently planning a fiber cable installation project in Solvang. and I'm hoping you can provide some information. Our project is servicing Near 231 Deming Wy, Buellton, CA 93427, USA. The entire project is shown in the attached pdf. Can you provide sewer, storm drain and water information for the area and a capital improvement plan, as-built document, or GIS screenshot should show this information. Please let me know if I can provide any additional information. Please do Provide moratorium Status for job location. Thank you, Ryadav@congruex.com	11/21/2024 12:04:25 PM	Ramesh Yadav	Orange	CA
24-210	Looking for building plans for 1375 Quail Ridge Road.	11/19/2024 02:43:14 PM	tom mehling	Santa Barbara	CA
24-209	Who owns Hamlet Square Windmill? I am making an ornament and I need the owners permission to use the name. Please email their address or give them mine. Thank you	11/15/2024 12:52:13 PM	Joellen Holmes	Vancouver	WA
24-208	This is a formal request for copies of records in the possession of the City of Solvang pursuant to the state open records law, Cal. Gov't Code Secs. 6250 to 6277. Gathering this information is for evaluation purposes only and should not be construed as a challenge to the solicitation award. The requested information is as follows: A copy of the winning proposal addressing Classification and Compensation Study and Request for Proposal submitted on or about 3/29/2024. A copy of the resulting contract, including exhibits/attachments (unless identical to the submitted proposal). Copies of any Council, Commission or Board meeting discussions pertaining to the award. Copies of each evaluator's notes and/or rating sheets on all proposals submitted. This request reasonably describes identifiable records, and research indicates that no express provisions of law exempt the records from disclosure. If a portion of the information requested is exempt, please redact those portions so that the remainder of the information may be released. If you determine that an express provision of law exists to exempt from disclosure all or a portion of the material requested, please notify this office as to of the reasons for the determination no later than TEN (10) days from your receipt of this request. Please enclose an invoice for any reasonable fees (time and expense) with the documents and mail them to: Southwest Marketing Advisory Center ST 203 1501 State Street Marshall, MN 56258 Voice: 507-537-7241 Brooklyn.gossen@my.smsu.edu	11/15/2024 12:00:00 AM	Brooklyn Gossen	Marshall	MN

24-207	<p>We are requesting access to records for any code enforcement cases in the City of Solvang from June 15, 2021 through November 14, 2024 related to noise, traffic, parking, waste disposal, signage, or any other nuisance or community impact complaints. These cases should be limited to the following addresses: 914 NYSTED DR 1496 AARHUS DR. Additionally, we request any records of code enforcement complaints related to food sales from a residence during the same timeframe. Please provide the records in electronic format (e.g., PDF or Excel). If there are any fees associated with this request, please let me know in advance. Thank you for your assistance with this request.</p>	11/14/2024 12:01:45 PM	Lauren Wolfer	San Diego	CA
24-206	<p>Please provide all as-built drawings, grading plans, storm drain plans, drainage studies, hydrology calculations, and any other materials that bear on or may be helpful in understanding the drainage of surface water into the city's stormdrain system from the Mission Oaks subdivision (Tracts 13,014 & 30,016), from areas around the Viborg Rd/Alamo Pintado Rd intersection, and from areas around the Old Mission Drive/Alamo Pintado Rd. intersection. Documents showing the design flows for the 33" storm drain pipe that takes stormwater from drain inlets at the northwest corner of the Old Mission/Alamo Pintado intersection through the Nielsen's Shopping Center will be particularly helpful. Relevant documents would likely be from the 1980-1990 timeframe and could be in paper or electronic format. Former Public Works Director Matt Van der Linden may have specific information on the existence or location of such documents.</p>	11/14/2024 11:41:16 AM	Josh Richman	Oakland	CA
24-205	<p>We would like to request the issued building permit report for October 2024. Please include issue dates, valuations and descriptions for all residential and commercial building permits issued during the month. If available, we are also interested in the following information: - Addresses - Permit numbers - APNs - Builder/contractor information - Owner information - Square footage - Units (if applicable) - Number of stories (if applicable) - PV capacity (if applicable) Thank you.</p>	11/14/2024 10:44:13 AM	Joe Sanchez	Sacramento	CA

24-204	Physical Property Analysis LLC has been hired by the property owner, Corporation For Better Housing, to complete a Capital Needs Assessment of the Solvang Senior Apartments located at 1758 Laurel Avenue, Solvang CA 93463. The address of 1775 Maple Avenue was also identified for the Property on some of the historical construction documents. The APN is 139-092-021. The Property was developed in 2016. As part of the due diligence process, we need to verify with the Building, Code Enforcement and Planning Departments if there are any open violations / complaints against the Property. A written response of No Violations or Complaints is requested. Also, please verify the zoning for the Property parcel.	11/13/2024 03:19:57 PM	Samantha Speer	Lemon\ Grove	CA
24-203	I am a resident of Mission Oaks. Lots on Alamo Pintado LLC in its most recent correspondence to the City stated that Mission Oaks constructed mail boxes and a kiosk on the 60 foot easement WITH PERMISSION from the LLC or its predecessors. As you know all agreements involving real estate must be in writing. Have you received written documentation of the permission or license Mr. Richman says was given to MO to obstruct the easement? If so please send me a copy.	11/08/2024 12:00:00 AM	Stephen Martin	Solvang	CA
24-202	Hello, I was wondering if it would be possible to get a copy of my home's floor plan 379 Midten Hof	11/12/2024 10:43:15 AM	Megan Pyper	Solvang	CA
24-201	I would like to see the building permit and permit history for the proposed SFD at 1883 Laurel Ave	11/08/2024 03:55:03 PM	BRIAN FULLER	GOLETA	CA
24-200	Please report the transient occupancy tax (TOT) collected each month or quarter during the 2023-2024 fiscal year and the TOT rate imposed during that time. If possible, please break down revenue collected from hotel/motel vs. short-term vacation rentals (Airbnb, Vrbo, Vacasa, etc.).	11/05/2024 06:48:04 PM	Ginger Jensen	Portland	OR
24-199	Good day! I hope this email finds you well. Please accept this email as a request for Bid Result for the below project: FY 2022 23 Slurry Seal 9/13/2022 Please let us know if you need additional information to process this project. Thank you. Regards, Bhém Rob BidJudge.com 480.487.6638 PO Box 1022 Higley, AZ 85236	11/04/2024 09:38:06 PM	Bhém Rob	Higley	AZ

24-198	Hi there, Is it possible to get a report(s) or copies of all issued building permits from October 1, 2024 to October 31, 2024? Report to include if applicable: Site Address, Permit Numbers & Dates, Valuations of Jobs, Description of work being done, Contractor Information & Owner name. Any and all information is greatly appreciated. If you have any questions please feel free to email me at data@constructionmonitor.com. Thank you!	11/01/2024 07:27:56 AM	Braden Mineer	Cedar City	UT
24-197	I would like the permit history and with permit numbers and parcel information for 656 Rancho Alisal Drive. Are archive plans available to view?	10/28/2024 10:58:12 AM	Lauren Ballantyne	Santa Barbara	CA
24-196	Can I please get a copy of the permit on file stating when my roof was replaced on my home at 1760 Viborg Road in Solvang, CA 93463. Thank you	10/28/2024 10:04:01 AM	Robert Barrett	Solvang	CA
24-195	I would like the permit history and with permit numbers and parcel information for APN 137-450-019. Are archive plans available to view?	10/24/2024 04:34:37 PM	Lauren Ballantyne	Santa Barbara	CA
24-194	I am requesting a copy of the request form requesting to use the City of Solvang's council's room for a public debate for the Solvang Mayoral election. This meeting is scheduled for 10/23/24 at 6:00 pm and is being advertised by the League of Women Voters. Please send me all information regarding this public event.	10/18/2024 03:00:55 PM	DENISE EL AMIN	SOLVAN G	CA
24-193	Hello, I am a records research engineer for CHC Consulting, a contractor for Comcast. We are currently planning a fiber cable installation project in Solvang, CA and I'm hoping you can provide some information. Our project is servicing 486 1st St, Solvang, CA 93463, USA. The entire project is shown in the attached document. Can you provide sewer, storm drain and water information for the area? A capital improvement plan, as-built document, or GIS screenshot should show this information. Please let me know if I can provide any additional information. Thank you,	10/18/2024 01:06:47 AM	Sambit Pradhan	Orange	CA
24-192	Any plans for my mom's house at 170 First St., Solvang, CA, 93463 would be appreciated. Site plan, floor plan, elevations, etc. APN# 137-360-009	10/14/2024 12:15:59 PM	Jeremie Irvine	Solvang	CA

24-191	I am looking for certificates of occupancy for the following 7 properties: 1212 Olesen Dr, Solvang, CA 93463 617 Valley Oak Rd , Solvang, CA 93463 1222 Hans Park Trail, Solvang, CA 93463 640 Valley Oak Rd, Solvang, CA 93463 601 Valley Oak Rd, Solvang, CA 93463 562 Rosenevej, Solvang, CA 93463 1240 Pistache Ave, Solvang, CA 93463 All properties are located within a residential development known as Skytt Mesa and were completed and/or sold between 2014 and 2017. Any information will be appreciated.	10/13/2024 12:53:18 PM	Jorge Arauz	Los Angeles	CA
24-190	We would like to request the issued building permit report for September 2024. Please include issue dates, valuations and descriptions for all residential and commercial building permits issued during the month. If available, we are also interested in the following information: - Addresses - Permit numbers - APNs - Builder/contractor information - Owner information - Square footage - Units (if applicable) - Number of stories (if applicable) - PV capacity (if applicable) Thank you.	10/10/2024 04:07:34 PM	Joe Sanchez	Sacramento	CA
24-189	All form 497 submitted by all candidates for the November 2024 election. Any candidate submitted form showing any contribution received by each candidate.	10/08/2024 11:59:00 PM	Julie Glendinning	Solvang	CA
24-188	Hi there, Is it possible to get a report(s) or copies of all issued building permits from September 1, 2024 to September 30, 2024? Report to include if applicable: Site Address, Permit Numbers & Dates, Valuations of Jobs, Description of work being done, Contractor Information & Owner name. Any and all information is greatly appreciated. If you have any questions please feel free to email me at data@constructionmonitor.com . Thank you!	10/02/2024 01:35:47 AM	Braden Mineer	Cedar City	UT



SUBJECT: Receive and file the Classification and Compensation Study.

PREPARED BY: Wendy Berry, Administrative Services Director

DISCUSSION:

In June 2024, the City initiated a classification and compensation study. The study was conducted by Regional Government Services Authority (RGS) and the purpose of the study was to:

- Determine the compensation for similar classifications in the City's identified comparable agencies.
- Determine the level of benefits provided by agencies comparable to similar classifications.
- Evaluate whether the City's compensation and benefits are competitive with the job market utilizing the data obtained from the City.
- Assist in the development of a compensation plan that is both externally competitive and internally equitable.

RGS recommended including eleven (11) agencies in the study based on the following criteria:

- Cost of Living
- Populations Served
- Operating budgets
- Geographical location
- Allocated Personnel

Below are the agencies used for comparison in the study:

- City of Avalon
- City of Buellton
- City of Carmel
- City of Lompoc
- City of Morro Bay
- City of Ojai
- City of Pismo Beach
- City of San Juan Capistrano
- City of Santa Barbara
- City of Santa Maria
- County Santa Barbara

The study is presented tonight as a receive and file so staff can present the study to the Union for discussion. The results of this study are subject to negotiations and staff will discuss the results with City Council in closed session at a future meeting.

ALTERNATIVES:

No alternatives at this time

FISCAL IMPACT:

No fiscal impacts to receive and file. Future budget implications will be addressed at a future meeting if City Council chooses to act on the recommendations.

ATTACHMENTS:

A – Classification and Compensation Study

CITY OF SOLVANG COMPENSATION STUDY REPORT 2024

Prepared for:



1644 Oak Street
Solvang, CA 93463

Prepared By:



P.O. Box 1350
Carmel Valley, CA 93924

2024 COMPENSATION STUDY REPORT

EXECUTIVE SUMMARY	2
Summary of Findings and Recommendations	2
METHODOLOGY	3
Kick-Off Meeting.....	3
Organizational Data	3
Market Comparators	3
Surveyed Classifications.....	4
Compensation Components	5
DATA COLLECTION PROCESS	6
Determining Match Classifications.....	6
Compensation Data Collection.....	7
FINDINGS AND ANALYSIS	7
External Market Findings	7
Benefit Findings.....	11
Internal Salary Alignment Analysis.....	12
SALARY CONSIDERATIONS	14
RECOMMENDATIONS.....	18
COMPENSATION POLICY	18

ATTACHMENT

Attachment A - Compensation Data Worksheets

EXECUTIVE SUMMARY

In June 2024, the City of Solvang (City) engaged Regional Government Services (RGS) to conduct an agency-wide classification and total compensation study. Upon agreement with the draft classification recommendations, RGS began the total compensation in August 2024.

Acknowledging the need to periodically survey the external market to determine the City's standing within the market, the purpose of the study was to:

- Determine the compensation for similar classifications in the City's identified comparable agencies.
- Determine the level of benefits provided by agencies comparable to similar classifications.
- Evaluate whether the City's compensation and benefits are competitive with the job market utilizing the data obtained from the City.
- Assist in the development of a compensation plan that is both externally competitive and internally equitable

SUMMARY OF FINDINGS AND RECOMMENDATIONS

The following is a summary of the findings and recommendations of the study. More detailed descriptions can be found in the body of this report.

Compensation Findings

- Sufficient compensation data was found for seventeen of the twenty-six benchmark classifications.
- The base pay of one of the classifications is above the market (>5% above the median); the base pay for seven of the classifications is considered competitive with the market (+/- 5% of the median); and the base pay for the remaining nine classifications is below the market (>5% below the median).
- For CalPERS Classic employees, the total compensation (base pay and benefits) for eight classifications is above the market, four are competitive with the market, and five are below the market
- For CalPERS PEPRA employees, the total compensation for two classifications is above the market; nine are competitive with the market, and six are below the market.
- Overall, the City contributes a higher percentage of salary to its benefits package than the market comparators.

Salary Recommendations

- Adjust salaries so the maximum top-step salary rate is within five percent of the market median.
- If fiscal restraints exist, develop a multi-year compensation plan to include a series of increases over a number of years until the salaries for all classifications are competitive with the market.
- Prioritize classifications whose salaries are more than 10% below the market and those where recruitment and retention issues have existed in the first phase of adjustments.

METHODOLOGY

KICK-OFF MEETING

RGS met with the City Manager and Director of Administrative Services in August 2024 to initiate the compensation study and discuss the various components of the study, such as the comparable agencies included in the study, classifications to be surveyed, and the compensation elements. In addition, information regarding agency expectations, timelines, data collection methods, deliverables, and other pertinent information was shared.

ORGANIZATIONAL DATA

RGS requested and reviewed key organizational materials and information to understand the City's current structure, policies, procedures, challenges, and practices related to compensation systems and administration. Those materials included:

- Organizational Charts
- Existing classification specifications
- Benefit summaries and employer/employee cost data
- Salary schedules
- Applicable policies, procedures, and ordinances

MARKET COMPARATORS

The City requested that RGS conduct an analysis to determine the comparable agencies to be surveyed for the study. RGS selected and reviewed various factors of twenty-six (26) cities throughout California. These factors included:

- Cost of Living
- Populations Served

- Operating budgets
- Geographical location
- Allocated Personnel

Of those agencies, RGS recommended the following eleven (11) agencies be included in the study based on the criteria.

- City of Avalon
- City of Buellton
- City of Carmel
- City of Lompoc
- City of Morro Bay
- City of Ojai
- City of Pismo Beach
- City of San Juan Capistrano
- City of Santa Barbara
- City of Santa Maria
- County Santa Barbara

SURVEYED CLASSIFICATIONS

The City requested twenty-six (26) of the City's current classifications be included in the study:

- Accounting Assistant
- Accounting Supervisor
- Assistant Planner
- City Clerk
- City Manager
- Code Enforcement Officer ¹
- Collection Operator
- Community Development Director ¹
- Development/Building Tech
- Director of Administrative Services
- Engineering Tech
- Human Resources Specialist
- Maintenance Supervisor
- Maintenance Worker II
- Management Analyst ²
- Marketing Coordinator
- Office Assistant
- Park and Recreation Director
- Parks Maintenance II
- Public Works Director
- Recreation Coordinator
- Utility Director
- Water Operator II
- Water Supervisor
- Wastewater Treatment Plant Operator II
- Wastewater Treatment Plant Supervisor

¹ Classification titles reflect the recommendations for reclassification resulting from the classification study.

² Classification title reflects the recommendation for reclassification resulting from a secondary review of the Management Analyst classification. However, the review was not completed until after the compensation data collection process had been completed.

COMPENSATION COMPONENTS

The initial compensation components for the study were provided to RGS by the City and included the following:

Monthly Base Salary: The top of the salary range (excluding longevity salary steps). All figures are presented on a monthly basis.

Insurance

Medical Insurance: The maximum monthly amount the agency contributes to medical premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

Dental Insurance: The maximum monthly amount the agency contributes to dental premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

Vision Insurance: The maximum monthly amount the agency contributes to vision premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

Pension (for Classic and PEPRAs employees)

Employee Paid Member Contribution: The amount the employee pays of the employee's statutory required contribution to the retirement system. This amount is presented for informational purposes.

Employee Paid Employer Contribution: The amount the employee agrees to pay of the statutorily required employer contribution to the retirement system. This amount is included in the total compensation calculation (shown as a negative number).

Employer Paid Member Contribution: The amount the agency agrees to pay of the statutorily required employee contribution to the retirement system. This amount is included in the total compensation calculation.

Minimum Required Employer Contribution: The annual cost of service accrual for active employees for the upcoming fiscal year (Normal Cost).

Leaves

Vacation Leave: The number of vacation hours accrued per year by all employees in the classification after five years of employment. The number of days has been converted to a monthly dollar amount based on the base rate of pay for each classification and is included in the total compensation calculation.

Sick Leave: The number of sick hours accrued per year by all employees in the classification. The number of hours has been converted to a monthly dollar amount based on the base rate of pay for each classification and is included in the total compensation calculation.

Holiday Leave: The number of holiday hours accrued per year by employees in the classification. The number of hours has been converted to a monthly dollar amount based on the base rate of pay for each classification and is included in the total compensation calculation.

Administrative/Management/Personal Leave: The number of hours normally available to management to reward employees for extraordinary effort in lieu of overtime. Personal leave may be available to other groups of employees to augment vacation or other time off. The number of hours has been converted to a monthly dollar amount based on the base pay rate for each classification and is included in the total compensation calculation.

Additional Benefits

Deferred Compensation Match or Contribution: This is the monthly amount the agency contributes to the agency-sponsored deferred compensation plan on behalf of the employee. This amount is included in the total compensation calculation. If the contribution is based on longevity, the amount contributed at five years of service is used.

Other Compensation: This category includes any additional compensation benefits available to the incumbents in a classification.

DATA COLLECTION PROCESS

DETERMINING MATCH CLASSIFICATIONS

One of the most critical factors in conducting a compensation study is ensuring the classifications selected from the comparator agencies match the City's benchmark classifications as closely as possible. When comparing appropriate matches, the analysis must include more than job titles. Due to different titling conventions, job titles alone can be misleading. Therefore, a more extensive analysis is performed. The City's class specifications

were analyzed, and RGS discussed specific aspects of various classifications with the City to ensure the most up-to-date and accurate information was used in the analysis. Classifications at the comparable agencies were compared to those at the City, and match classifications were determined using the following criteria.

- Education and experience requirements
- Scope and complexity of the work
- Knowledge, skills, and abilities required to perform the work.
- Supervision received and exercised.
- Consequence of error.
- Special certification or license requirements.
- Organizational structure of the division/department where the classification is found.

RGS considers fewer than four (4) comparison matches insufficient for analysis as fewer matches make salary variations more significant, and results may not accurately reflect the market.

COMPENSATION DATA COLLECTION

Compensation data was collected for each benchmark from the designated comparator agencies through websites, direct contact with agency human resources, finance, and management staff, and an in-depth review of agency documents, including class specifications, memoranda of understanding, organizational charts, personnel allocations, and budget documents. RGS verified salary and benefits data for the agencies, analyzed the data received, and compared it to data obtained from the City.

The compensation charts provided include the median (midpoint) of the maximum monthly base pay and total compensation data, including separate calculations for CalPERS Classic and PEPRA members for each surveyed classification. RGS recommends using the median instead of the mean, which is the average of all market data collected. The median is the exact midpoint, with 50% of market data below and 50% above. Unlike the mean, the median methodology eliminates distortion caused by exceptionally high or low salary values.

FINDINGS AND ANALYSIS

EXTERNAL MARKET FINDINGS

RGS collected salary and benefits for twenty-six classifications. RGS found sufficient match classifications for all but the following nine classifications:

2024 COMPENSATION STUDY REPORT

- Accounting Supervisor
- Collection Operator
- Director of Administrative Services
- Human Resources Specialist
- Maintenance Supervisor
- Marketing Coordinator
- Parks and Recreation Director
- Utility Director
- Water Supervisor

When analyzing compensation, it is customary to consider competitiveness in the relevant labor market. While the City may consider a different adjustment standard, as an industry rule, if a classification falls within five percent (5%) above or below the market, it is considered competitive based on our experience, and adjustments are not typically recommended. The five percent (5%) above or below market allows for slight differences between job duties, assignments, and benefits packages.

The charts below and the following narrative summarize the survey results and compare the City's compensation to that of the comparable agencies. All listed salary data is based on the top step (excluding longevity) of the respective salary range collected from the City and the comparable agencies surveyed.

In the first chart, the percentages represent the difference in the base salary of the City to the median base pay of all market comparators. In the second chart, the percentage represents the difference in the total compensation of the City's CalPERS Classic employees to the median total compensation of all market comparators' CalPERS Classic employees. In the third chart, the percentage represents the difference in the total compensation of the City's CalPERS PEPRAs employees to the median total compensation of all market comparators' CalPERS PEPRAs employees.

Base Pay Comparison

BENCHMARK CLASSIFICATION TITLE	# of Comps	Solvang Base Salary	Market Median Salary	Solvang to Market Median %	Top Step to the Median of Market
Accounting Assistant	9	\$5,356	\$5,245	2.12%	Competitive
Assistant Planner	10	\$6,691	\$7,863	-14.91%	Below
City Clerk	7	\$12,130	\$11,620	4.39%	Competitive
City Manager	11	\$17,099	\$20,833	-17.92%	Below
Code Enforcement Officer	4	\$4,976	\$6,881	-27.68%	Below
Community Development Director	12	\$12,749	\$16,874	-24.45%	Below
Development/Building Tech	4	\$5,356	\$6,891	-22.28%	Below
Engineering Tech	5	\$6,691	\$6,768	-1.14%	Competitive
Maintenance Worker II	8	\$5,774	\$6,063	-4.77%	Competitive

2024 COMPENSATION STUDY REPORT

Management Analyst	9	\$9,956	\$8,419	18.26%	Above
Office Assistant	7	\$4,976	\$5,215	-4.57%	Competitive
Parks Maintenance II	4	\$5,774	\$6,179	-6.56%	Below
Public Works Director	9	\$12,749	\$18,044	-29.35%	Below
Recreation Coordinator	8	\$6,063	\$6,142	-1.28%	Competitive
WWTP Operator II	6	\$6,214	\$7,057	-11.95%	Below
WWTP Supervisor	6	\$9,228	\$9,355	-1.35%	Competitive
Water Operator II	5	\$6,214	\$6,545	-5.06%	Below

Top monthly salary market results show that:

- One classification is above the market by greater than 15%.
- Seven classifications are competitive with the market (within 5% +/- of the median).
- Two classifications are below the market by more than 5% but less than 10%
- Two classifications are below the market by more than 10% but less than 15%.
- One classification is below the market by more than 15% but less than 20%
- The remaining four classifications are below the market by greater than 20%

Total Compensation Comparison (CalPERS Classic Employees)

BENCHMARK CLASSIFICATION TITLE	# of Comps	Solvang Total Comp	Market Median Total Comp	Solvang Market Median Total Comp	Total Comp to the Median of market
Accounting Assistant	9	\$9,741	\$8,756	11.25%	Above
Assistant Planner	10	\$11,593	\$12,062	-3.89%	Competitive
City Clerk	7	\$19,607	\$17,552	11.70%	Above
City Manager	11	\$27,206	\$30,860	-11.84%	Below
Code Enforcement Officer	4	\$9,214	\$11,164	-17.47%	Below
Community Development Director	12	\$20,489	\$25,904	-20.90%	Below
Development/Building Tech	4	\$9,741	\$11,143	-12.58%	Below
Engineering Tech	5	\$11,593	\$10,359	11.91%	Above
Maintenance Worker II	8	\$10,320	\$9,911	4.14%	Competitive
Management Analyst	9	\$16,507	\$13,323	23.90%	Above
Office Assistant	7	\$9,214	\$8,587	7.30%	Above
Parks Maintenance II	4	\$10,320	\$9,404	9.74%	Above
Public Works Director	9	\$20,489	\$25,967	-21.09%	Below
Recreation Coordinator	8	\$10,722	\$10,011	7.10%	Above
WWTP Operator II	6	\$10,931	\$10,911	0.19%	Competitive
WWTP Supervisor	6	\$15,114	\$14,267	5.94%	Above
Water Operator II	5	\$10,931	\$10,572	3.40%	Competitive

2024 COMPENSATION STUDY REPORT

Total compensation market results for CalPERS Classic employees show that:

- One classification is above the market by over 20%.
- Three classifications are above the market by more than 10% but less than 15%.
- Four classifications are above the market by more than 5% but less than 10%
- Four classifications are competitive with the market (with 5% +/-of the median).
- Two classifications are below the market by more than 10% but less than 15%.
- One classification is below the market by more than 15% but less than 20%.
- The remaining two classifications are below the market by more than 20%.

Total Compensation Comparison (CalPERS PEPRA Employees)

BENCHMARK CLASSIFICATION TITLE	# of Comps	Solvang Total Comp	Market Median Total Comp	Solvang to Market Median Total Comp	Total Comp to the Median of Market
Accounting Assistant	9	\$8,948	\$8,521	5.01%	Above
Assistant Planner	10	\$10,602	\$11,621	-8.77%	Below
City Clerk	7	\$17,835	\$17,012	4.84%	Competitive
City Manager	11	\$24,674	\$29,817	-17.25%	Below
Code Enforcement Officer	4	\$8,477	\$10,622	-20.19%	Below
Community Development Director	12	\$18,601	\$24,552	-24.24%	Below
Development/Building Tech	4	\$8,948	\$10,713	-16.48%	Below
Engineering Tech	5	\$10,602	\$10,359	2.34%	Competitive
Maintenance Worker II	8	\$9,465	\$9,644	-1.85%	Competitive
Management Analyst	9	\$15,033	\$12,678	18.57%	Above
Office Assistant	7	\$8,477	\$8,312	1.99%	Competitive
Parks Maintenance II	4	\$9,465	\$9,459	0.07%	Competitive
Public Works Director	9	\$18,601	\$25,128	-25.97%	Below
Recreation Coordinator	8	\$9,824	\$9,684	1.45%	Competitive
WWTP Operator II	6	\$10,011	\$10,530	-4.92%	Competitive
WWTP Supervisor	6	\$13,747	\$13,376	2.78%	Competitive
Water Operator II	5	\$10,011	\$10,056	-0.44%	Competitive

Total compensation market results for CalPERS PEPRA employees show that:

- One classification above the market by more than 15%.
- One classification is above the market by more than 5% but less than 10%.
- Nine classifications are competitive with the market (with 5% +/-of the median).
- One classification is below the market by more than 5% but less than 10%.
- Two classifications are below the market by more than 15% but less than 20%
- The remaining three classifications are below the market by more than 20%

BENEFIT FINDINGS

The following summarizes the comparison of benefits included in the total compensation calculations for the comparable agencies and the City. The Compensation Worksheet and the Benefits Notes in Attachment B provide a more detailed description of these, and the other benefits data collected.

Medical Insurance

- All agencies contribute to medical benefits for their employees.
- The amount contributed to medical insurance by the comparator agencies ranges from \$817 – \$2,875/month.
- The City contributes \$1,559/month toward medical insurance.

Dental Insurance

- Eight agencies contribute dental benefits on behalf of their employees.
- The amount contributed to dental insurance by the comparator agencies ranges from \$13-\$164/month.
- The City does not contribute to dental insurance on behalf of their employees.

Vision Insurance

- Six agencies contribute to vision benefits on behalf of their employees.
- The amount contributed to medical insurance by the comparator agencies ranges from \$17 - \$24/month
- The City does not contribute to vision insurance on behalf of their employees.

Leaves

Vacation Leave (at five years of service):

- All agencies provide vacation leave for their employees.
- The number of vacation hours provided ranges from 96 to 184 per year for non-management employees.
- The City provides 120 hours of vacation to its employees per year.

Sick Leave:

- All agencies provide sick leave for their employees.
- Each provides 96 hours of sick leave to their employees each year.

- One agency provides 192 hours of sick leave for managers with 5+ years of service.
- The City also provides 96 hours of sick leave annually.

Holiday Leave:

- All agencies provide holiday leave for their employees.
- The number of holidays provided ranges from 12-14.5 per year (including floating holidays).
- The City provides 14 holidays per year.

Administrative/Management Leave

- Ten agencies provide their employees with administrative/management leave.
- The amount of leave ranges from 16 – 194 hours per year, depending on the bargaining unit and seniority.
- The City provides 80 hours of administrative/management leave to designated management classifications.

Other Benefits

Deferred Compensation Match or Contribution:

- Nine agencies contribute to a deferred compensation plan for their employees.
- Seven agencies contribute a flat dollar amount ranging from \$54-\$1167/month.
- Two agencies provide a percentage of salary contribution ranging from .18% to 6%.
- The City does not contribute to a deferred compensation plan on behalf of its employees except for the City Manager, who receives a 3% contribution.

INTERNAL SALARY ALIGNMENT ANALYSIS

The market median data is only one factor in establishing a competitive and equitable compensation plan. As the external salary data is collected separately for each classification, the resulting data can be affected by several factors, such as whether positions are designated FLSA exempt or non-exempt, the number of match classes identified, the type or agency where they were found, and the overall staffing level/structure of those agencies. Because of the inconsistencies that may arise from the market data alone, it is critical to analyze how it aligns with the City's established compensation plan and industry standards. This includes considering the following factors:

Relationship to Classifications Within the Same Reporting Structure

Classifications that are related to each other by discipline, duties, or responsibilities but are separated by level of complexity or authority, such as entry, journey, lead or senior, supervisor, and manager, should be separated by approximately 10-15% at the lower levels and 15% and higher at the supervisory and management levels. This practice provides a healthy separation between classification levels and avoids salary compaction. Salary compaction occurs when classifications are within 5% or less of each other.

Relationship to Classifications Across the Class Plan

Classifications with similar authority, autonomy, and responsibilities but assigned to different sections or departments, such as department heads, division heads, and managers, are often compensated similarly. When reviewing internal equity in an organization, classifications are often reviewed for impacts across the class plan for positions with similar authority, autonomy, and core responsibilities.

Classifications with Insufficient External Market Data

To set salaries for non-benchmark classifications or those with insufficient external data, RGS recommends conducting an internal salary alignment analysis, as described above. They should be evaluated based on various classification factors such as education and experience, scope and complexity of the work, knowledge, skills, and abilities required to perform the work, and the supervision received and exercised.

Other Factors Related to Setting Compensation

While RGS has provided suggestions to address any compensation inequities between the City and the market, this report is simply a tool for discussing how to set compensation. Other factors must also be considered, such as:

Impediments to recruitment—The labor market shifts at various times during an organization's life, and for various reasons, a position or positions may become extremely difficult to recruit for. When this occurs, compensation is one factor to consider.

Value to the Organization – Some classifications have a greater value to an organization than others. It is critical to consider the value of each classification when reviewing compensation.

Ripple Effect of an Increase – Depending on the differentials set between classifications within and across series, modifying all classifications within a series or related to a classification for which an organization is adjusting compensation may become appropriate. Therefore, it is crucial to understand the other classifications that will be affected and the additional

administrative and overhead costs associated with the compensation adjustment when implementing a change in compensation.

SALARY CONSIDERATIONS

RGS found that the City's benefit package makes up a more significant percentage of their total compensation than that of the comparable agencies. Therefore, RGS recommends that the City modify its compensation plan considering the external market data and the internal alignment analysis.

Based on an internal salary alignment analysis, the salary for each classification can be set either above, below, or equal to a specific benchmark. These salary differentials recognize the scope and complexity of work, supervisory responsibilities, and exempt/non-exempt status between classifications.

Based on the classification study, RGS has recommended reclassifying the Management Analyst class to Assistant to the City Manager. Therefore, the Management Analyst cannot serve as a benchmark class for the purposes of internal salary alignment. Therefore, we have recommended the salary for the Assistant to the City Manager be set in relation to the City Clerk (15% below). As the current salary for the Management Analyst was found to be 18.26% above the market median, the recommended salary for the Assistant to the City Manager results in a net increase of approximately 3.5%.

While sufficient external salary data was found for the City Manager position, using that data would establish a salary for the City Manager 15.7% higher than the Public Works Director, the highest paid department head. The typical salary differential between these positions is 20-30% to reflect the breadth of the City Manager's responsibility for overseeing the entirety of the city's operations, as opposed to a single department. Therefore, RGS recommends the salary for the City Manager be set based on internal salary alignment.

In 2023/24, the City Manager's salary was approximately 25% above the highest paid department heads, the Public Works Director and the Utilities Director. As this differential falls within the typical range and the responsibilities and requirements of these department head positions do not necessitate any type of exception, RGS recommends this differential be maintained.

The chart below provides the City with a sample salary alignment chart. The chart includes the classifications, the salary percentage between classifications, the rationale for these differentials, and the resulting salaries.

2024 COMPENSATION STUDY REPORT

Internal Salary Alignment Rationale

Classification	Internal Alignment Rationale	Salary from Study/ Internal Alignment
City Manager	Internal – 25% above the PW Director	\$22,555
Public Works Director	Market	\$18,044
Utility Director	Equal to the Public Works Director	\$18,044
Community Development Director	Market	\$16,874
Administrative Services Director	Equal to the Community Development Director	\$16,874
Park & Rec Director	Internal - 20% below PW Dir	\$14,435
Assistant to the City Manager	Internal - 15% below City Clerk	\$10,311
HR Specialist	Internal - 15% above Accounting Assistant	\$6,159
City Clerk	Market	\$12,130
Accounting Supervisor	Internal - Equal to Recreation Supervisor	\$8,445
Accountant	Internal - 10% below Accounting Supv	\$7,601
Accounting Technician	Internal - 15% above the Accounting Asst	\$6,159
Accounting Assistant	Market	\$5,356
Utility Billing Clerk	Internal - 2.5% above Accounting Asst	\$5,490
Office Assistant	Market	\$5,215
Senior Planner	Internal - 10% above Associate Planner	\$9,947
Associate Planner	Internal - 15% above Assistant Planner	\$9,042
Assistant Planner	Market	\$7,863
Code Enforcement Officer	Market	\$6,881
Development/Building Tech	Market	\$6,891
Marketing Coordinator	Internal - 25% above Recreation Coord	\$7,677
Recreation Supv	Internal - 10% above Sr Recreation Coord	\$8,445
Senior Recreation Coord	Internal - 25% above Recreation Coord	\$7,677
Recreation Coordinator	Market	\$6,142
Recreation Clerk	Internal - 10% below Recreation Coord	\$5,528
Parks Maintenance Lead	Internal - 10% above Parks Maintenance II	\$6,797
Parks Maintenance II	Market	\$6,179
Parks Maintenance I	Internal - 15% below Parks Maint II	\$5,252
WWTP Supervisor	Market	\$9,355
WWTP Lead Operator	Internal - 15% below WWTP Supv	\$7,952
WWTP Operator III	Internal - 5% below WWTP Lead Opr	\$7,554
WWTP Operator II	Market	\$7,057

2024 COMPENSATION STUDY REPORT

WWTP Operator I	Internal - 7.5% below WWTP II	\$6,528
WWTP OIT	Internal - 7.5% below WWTP I	\$5,875
Water Supervisor	Internal - Set equal to WWTP Supv	\$9,355
Water Lead Operator	Internal - 15% below Water Supv	\$7,952
Senior Water Operator	Internal - 15% below Water Lead Opr	\$6,759
Water Operator II	Market	\$6,545
Water Operator I	Internal - 7.5% below Water Opr II	\$6,054
Collection Operator	Internal - 7.5% below WWTP I	\$5,600
Associate Engineer	Internal - 15% above the Asst Engineer	\$9,947
Assistant Engineer	Internal - 10% below Associate Planner	\$8,649
Engineering Technician	Market	\$6,768
Maintenance Supervisor	Internal - 5% below Water Supv	\$8,887
Maintenance Worker Lead	Internal- 25% below Maintenance Supv	\$6,665
Maintenance Worker II	Market - Maintain tie to PMW II	\$6,179
Maintenance Worker I	Internal - 10% below Maintenance Wrkr II	\$5,457
Public Works Office Assist	Internal - 7.5% above Office Asst	\$5,606

Bold – Benchmark classes

Red – New Classifications

Blue – Classifications on the salary schedule but not included in the project

Green – Classifications not on the salary schedule, which the City may want to consider in the future.

In addition to creating the recommended salary differentials, RGS has calculated the estimated monthly costs of these adjustments. The following chart provides the recommended salary, the current salary, the percentage of the current salary above or below the recommended salary, and the flat dollar amount between the current and recommended salaries.

Estimated Cost of Implementing Salary Adjustments

Classification	Salary from Study/ Internal Alignment	Current Top Step Salary	Percentage Current Salary Above/Below Rec'd	Flat Dollar Adjustment Req'd/ monthly*
City Manager	\$22,555	\$17,099	-24.19%	\$5,456
Public Works Director	\$18,044	\$12,749	-29.35%	\$5,295
Utility Director	\$18,044	\$15,167	-15.95%	\$2,877
Community Development Director	\$16,874	\$12,130¹	28.11%¹	\$4,744¹
Administrative Services Director	\$16,874	\$12,749	-24.45%	\$4,125
Park & Rec Director	\$14,435	\$11,541	-20.05%	\$2,895
Assistant to the City Manager	\$10,311	9956²	-3.44%²	\$354²
HR Specialist	\$6,159	\$6,077	-1.34%	\$82
City Clerk	\$12,130	\$12,130	0.00%	\$0
Accounting Supervisor	\$8,445	\$8,355	-1.07%	\$90

2024 COMPENSATION STUDY REPORT

Accountant	\$7,601	\$7,575	-0.34%	\$26
Accounting Technician	\$6,159	\$5,774	-6.26%	\$386
Accounting Assistant	\$5,356	\$5,356	0.00%	\$0
Utility Billing Clerk	\$5,490	\$5,500	0.18%	-\$10
Office Assistant	\$5,215	\$4,976	-4.57%	\$238
Senior Planner	\$9,947			
Associate Planner	\$9,042	\$8,157	-9.79%	\$885
Assistant Planner	\$7,863	\$6,691	-14.91%	\$1,172
Code Enforcement Officer	\$6,881	\$4,976	-27.68%	\$1,904
Development/Building Tech	\$6,891	\$5,356	-22.28%	\$0
Marketing Coordinator	\$7,677	\$7,575	-1.34%	\$103
Recreation Supv	\$8,445	\$8,355	-1.07%	\$90
Senior Recreation Coord	\$7,677	\$7,575	-1.34%	\$103
Recreation Coordinator	\$6,142	\$6,063	-1.28%	\$79
Recreation Clerk	\$5,528	\$5,356	-3.11%	\$172
Parks Maintenance Lead	\$6,797	\$6,063	-10.79%	\$734
Parks Maintenance II	\$6,179	\$5,774	-6.56%	\$405
Parks Maintenance I	\$5,252	\$4,976	-5.25%	\$276
WWTP Supervisor	\$9,355	\$9,228	-1.35%	\$127
WWTP Lead Operator	\$7,952	\$7,575	-4.74%	\$377
WWTP Operator III	\$7,554	\$6,531	-13.54%	\$1,023
WWTP Operator II	\$7,057	\$6,214	-11.95%	\$843
WWTP Operator I	\$6,528	\$5,911	-9.46%	\$617
WWTP OIT	\$5,875			
Water Supervisor	\$9,355	\$9,228	-1.35%	\$127
Water Lead Operator	\$7,952	\$7,575	-4.74%	\$377
Senior Water Operator	\$6,759	\$6,531	-3.37%	\$228
Water Operator II	\$6,545	\$6,214	-5.06%	\$331
Water Operator I	\$6,054	\$5,911	-2.37%	\$143
Collection Operator	\$5,600	\$5,500	-1.79%	\$100
Associate Engineer	\$9,947	\$9,228	-7.22%	\$718
Assistant Engineer	\$8,649	\$7,953	-8.06%	\$697
Engineering Technician	\$6,768	\$6,691	-1.14%	\$77
Maintenance Supervisor	\$8,887	\$8,355	-5.99%	\$533
Maintenance Worker Lead	\$6,665	\$6,063	-9.03%	\$602
Maintenance Worker II	\$6,179	\$5,774	-6.56%	\$405
Maintenance Worker I	\$5,457	\$4,976	-8.81%	\$481
Public Works Office Assist	\$5,606	\$5,356	-4.45%	\$250

¹ Based on the salary difference between the Community Development Director and Planning Manager.

² Based on the salary difference between the Management Analyst and Assistant to the City Manager.

Bold – Benchmark classes

Red – New Classifications

Blue – Classifications on the salary schedule but not included in the project

Green – Classifications not on the salary schedule, which the City may want to consider in the future.

RECOMMENDATIONS

- Adjust salaries so the maximum top-step salary rate is within five percent of the market median.
- Memorialize the internal salary alignment structure as part of the compensation policy (see below) to be used when conducting salary surveys or establishing new classifications.
- Develop a multi-year compensation plan to include a series of increases over a number of years until the salaries for all classifications are competitive with the market if fiscal restraints exist.
- Prioritize classifications whose salaries are more than 10% below the market and those where recruitment and retention issues have existed in the first phase of adjustments.

COMPENSATION POLICY

RGS recommends that the City create a compensation policy to establish and codify a strategy for setting compensation. This policy should identify the comparator agencies to be surveyed (or, at minimum, the type of agencies to be surveyed), the benefit components to be used, the method of collecting information, the criteria for determining when compensation studies will be conducted, how the comparable data will be determined, and how the data will be implemented.

RGS recommends that the policy include how the City plans to set compensation in relation to the market data. For example, using the median as the set point for salaries, using either base pay or total compensation, and setting salaries equal to the median or some percentage above or below the median.

In addition to market placement, there are many other factors to consider when setting salaries. The policy should include recruitment, retention, and promotion issues, salaries of other similar positions within the same series or across the organization (internal parity), the value of the work performed to the organization, and fiscal sustainability. The City's total compensation package value may also be a factor to consider when determining policy parameters.

2024 COMPENSATION STUDY REPORT

Adopting a compensation policy that includes compensation-setting guidance based on these factors will provide a fact-based and analytical foundation and give the City the tools needed to resist short-term pressures in favor of long-term equity and fiscal sustainability.

Attachment A

Compensation Data Worksheets

City of Solvang
 Overview of Competitiveness Within the Labor Market
 Above, Below, Competitive
 2024

BENCHMARK CLASSIFICATION TITLE	# of Comps	BASE PAY				CLASSIC EMPLOYEES				PEPRA EMPLOYEES				CLASSIC EMPLOYEES		PEPRA EMPLOYEES	
		Solvang Base Salary	Market Median Salary	Solvang to Market Median %	Top Step to the Median of Market	Solvang Total Comp	Market Median Total Comp	Solvang Market Median Total Comp	Total Comp to the Median of market	Solvang Total Comp	Market Median Total Comp	Solvang to Market Median Total Comp	Total Comp to the Median of market	Solvang Ratio of Benefits to Total Comp	Market Ratio of Benefits to Total Comp	Solvang Ratio of Benefits to Total Comp	Market Ratio of Benefits to Total Comp
1 Accounting Assistant	9	\$5,356.00	\$5,245.00	2.12%	Competitive	\$9,740.85	\$8,755.79	11.25%	Above	\$8,947.63	\$8,520.86	5.01%	Above	45.02%	40.10%	40.14%	38.45%
2 Assistant Planner	10	\$6,690.67	\$7,862.85	-14.91%	Below	\$11,592.83	\$12,061.86	-3.89%	Competitive	\$10,601.94	\$11,620.55	-8.77%	Below	42.29%	34.81%	36.89%	32.34%
3 City Clerk	7	\$12,129.87	\$11,620.00	4.39%	Competitive	\$19,606.76	\$17,552.48	11.70%	Above	\$17,835.32	\$17,012.15	4.84%	Competitive	38.13%	33.80%	31.99%	31.70%
4 City Manager	11	\$17,099.33	\$20,833.33	-17.92%	Below	\$27,206.46	\$30,860.16	-11.84%	Below	\$24,674.04	\$29,816.88	-17.25%	Below	37.15%	32.49%	30.70%	30.13%
5 Code Enforcement Officer	4	\$4,976.40	\$6,880.63	-27.68%	Below	\$9,214.12	\$11,164.09	-17.47%	Below	\$8,477.12	\$10,622.11	-20.19%	Below	45.99%	38.37%	41.30%	35.22%
6 Community Development Director	12	\$12,748.67	\$16,874.06	-24.45%	Below	\$20,489.20	\$25,903.74	-20.90%	Below	\$18,601.12	\$24,552.13	-24.24%	Below	37.78%	34.86%	31.46%	31.27%
7 Development/Building Tech	4	\$5,356.00	\$6,891.03	-22.28%	Below	\$9,740.85	\$11,142.77	-12.58%	Below	\$8,947.63	\$10,713.34	-16.48%	Below	45.02%	38.16%	40.14%	35.68%
8 Engineering Tech	5	\$6,690.67	\$6,767.63	-1.14%	Competitive	\$11,592.83	\$10,359.44	11.91%	Above	\$10,601.94	\$10,359.44	2.34%	Competitive	42.29%	34.67%	36.89%	34.67%
9 Maintenance Worker II	8	\$5,773.73	\$6,062.82	-4.77%	Competitive	\$10,320.49	\$9,910.56	4.14%	Competitive	\$9,465.40	\$9,644.03	-1.85%	Competitive	44.06%	38.82%	39.00%	37.13%
10 Management Analyst	9	\$9,956.27	\$8,419.00	18.26%	Above	\$16,507.09	\$13,322.74	23.90%	Above	\$15,032.56	\$12,678.37	18.57%	Above	39.68%	36.81%	33.77%	33.60%
11 Office Assistant	7	\$4,976.40	\$5,214.50	-4.57%	Competitive	\$9,214.12	\$8,587.26	7.30%	Above	\$8,477.12	\$8,311.96	1.99%	Competitive	45.99%	39.28%	41.30%	37.27%
12 Parks Maintenance II	4	\$5,773.73	\$6,178.99	-6.56%	Below	\$10,320.49	\$9,404.46	9.74%	Above	\$9,465.40	\$9,459.17	0.07%	Competitive	44.06%	34.30%	39.00%	34.68%
13 Public Works Director	9	\$12,748.67	\$18,044.00	-29.35%	Below	\$20,489.20	\$25,966.74	-21.09%	Below	\$18,601.12	\$25,127.69	-25.97%	Below	37.78%	30.51%	31.46%	28.19%
14 Recreation Coordinator	8	\$6,063.20	\$6,141.89	-1.28%	Competitive	\$10,722.16	\$10,011.46	7.10%	Above	\$9,824.20	\$9,683.53	1.45%	Competitive	43.45%	38.65%	38.28%	36.57%
15 WWTP Operator II	6	\$6,214.00	\$7,057.25	-11.95%	Below	\$10,931.41	\$10,911.13	0.19%	Competitive	\$10,011.12	\$10,529.63	-4.92%	Competitive	43.15%	35.32%	37.93%	32.98%
16 WWTP Supervisor	6	\$9,228.27	\$9,354.96	-1.35%	Competitive	\$15,113.99	\$14,266.62	5.94%	Above	\$13,747.28	\$13,375.70	2.78%	Competitive	38.94%	34.43%	32.87%	30.06%
17 Water Operator II	5	\$6,214.00	\$6,545.00	-5.06%	Below	\$10,931.41	\$10,571.62	3.40%	Competitive	\$10,011.12	\$10,055.65	-0.44%	Competitive	43.15%	38.09%	37.93%	34.91%

CLASSIFICATIONS WITH INSUFFICIENT DATA (<4 match classes)

1 Accounting Supervisor	3	Insufficient Data
2 Collection Operator	2	Insufficient Data
3 Dir. Admin Services	2	Insufficient Data
4 HR Specialist	1	Insufficient Data
5 Maintenance Supervisor	3	Insufficient Data
6 Marketing Coordinator	3	Insufficient Data
7 Park & Rec Director	3	Insufficient Data
8 Utility Director	2	Insufficient Data
9 Water Supervisor	2	Insufficient Data

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
ACCOUNTING ASSISTANT																												
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS					TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	Accounting Tech I	\$5,245.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$419.60	\$0.00	\$0.00	\$623.11	\$406.49	\$0.00	\$412.78	\$302.60	\$242.08	\$282.42	\$0.00	\$0.00	\$0.00	\$3,467.24	\$8,712.24	\$3,256.92	\$8,501.92
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Carmel	Finance Specialist	\$6,987.07	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$0.00	\$17.50	\$0.00	\$489.09	\$0.00	\$209.61	\$874.78	\$549.88	\$0.00	\$541.50	\$403.10	\$322.48	\$322.48	\$53.75	\$75.00	\$0.00	\$4,327.22	\$11,314.29	\$3,784.33	\$10,771.40
City of Lompoc	Intermediate Account Clerk	\$4,841.36	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$338.90	\$0.00	\$0.00	\$535.45	\$387.31	\$0.00	\$387.31	\$279.31	\$223.45	\$242.16	\$0.00	\$0.00	\$0.00	\$2,979.72	\$7,821.08	\$2,831.58	\$7,672.94
City of Morro Bay	Account Clerk	\$3,997.08	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$319.77	\$39.97	\$0.00	\$640.33	\$309.77	\$39.97	\$314.57	\$184.48	\$184.48	\$215.23	\$0.00	\$100.00	\$0.00	\$3,317.14	\$7,314.22	\$2,991.38	\$6,988.46
City of Ojai	Account Clerk	\$5,052.38	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$353.67	\$0.00	\$0.00	\$632.56	\$391.56	\$0.00	\$397.62	\$252.62	\$233.19	\$252.62	\$0.00	\$200.00	\$0.00	\$3,703.41	\$8,755.79	\$3,468.48	\$8,520.86
City of Pismo Beach	Accounting Clerk	\$5,693.37	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$455.47	\$0.00	\$0.00	\$804.47	\$441.24	\$99.63	\$448.07	\$328.46	\$262.77	\$284.67	\$0.00	\$125.00	\$0.00	\$3,909.28	\$9,602.65	\$3,453.24	\$9,146.61
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Santa Barbara	Accounting Assistant	\$6,526.65	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$522.13	\$0.00	\$0.00	\$785.16	\$905.82	\$0.00	\$785.16	\$376.54	\$301.23	\$301.23	\$100.41	\$0.00	\$0.00	\$3,935.98	\$10,462.63	\$3,960.98	\$10,487.63
City of Santa Maria	Finance Clerk II	\$5,206.61	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$416.53	\$26.03	\$0.00	\$613.86	\$429.55	\$26.03	\$613.86	\$200.25	\$240.31	\$260.33	\$320.41	\$0.00	\$0.00	\$3,755.48	\$8,962.09	\$3,755.48	\$8,962.09
County Santa Barbara	Financial Office Professional II	\$5,806.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$462.16	\$145.15	\$0.00	\$827.36	\$492.35	\$145.15	\$904.57	\$424.28	\$267.97	\$290.30	\$0.00	\$0.00	\$0.00	\$2,495.73	\$8,301.73	\$2,572.95	\$8,378.95

City of Solvang	Accounting Assistant	\$5,356.00	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$428.48	\$802.86		\$0.00	\$438.12	\$309.00	\$247.20	\$288.40	\$0.00	\$0.00	\$750.00	\$4,384.85	\$9,740.85	\$3,591.63	\$8,947.63
-----------------	----------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	------------	------------	------------

Median of Comparator Agencies	\$5,245																									\$8,756	\$8,521
% Above/Below Median	2.12%																									11.25%	5.01%

Average of Comparator Agencies	\$5,484																									\$9,027	\$8,826
% Above/Below Average	-2.33%																									7.90%	1.38%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon Req. 2 yrs clerical/fiscal exp.
City of Buellton NCC - duties performed by higher classification
City of Carmel Requires 3 years experience
City of Lompoc Typical qualifications one year of financial record keeping experience or six months of experience as an Account Clerk in the City of Lompoc.
City of Morro Bay Req. 2 yrs clerical/fiscal exp.; processes water bill, maint. customer utility files.
City of Ojai
City of Pismo Beach
City of San Juan Capistrano NCC - Accounting Specialist is a higher level position
City of Santa Barbara 2 yrs exp, some college level coursework in accounting/bookkeeping
City of Santa Maria 2 yrs exp
County Santa Barbara 1 yr exp - Unit 23

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	\$45.00				
ASSISTANT PLANNER																													
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS					TOTAL COMPENSATION					
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/ Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
City of Avalon	Assistant Planner	\$6,869.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$549.52	\$0.00	\$0.00	\$816.04	\$532.35	\$0.00	\$540.59	\$396.29	\$317.03	\$369.87	\$0.00	\$0.00	\$0.00	\$3,916.27	\$10,785.27	\$3,640.82	\$10,509.82	
City of Buellton	Assistant Planner	\$7,845.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$549.15	\$1,044.17	\$647.21	\$0.00	\$641.72	\$301.73	\$362.08	\$392.25	\$0.00	\$470.70	\$0.00	\$4,362.57	\$12,207.57	\$3,410.97	\$11,255.97	
City of Carmel	Associate Planner	\$7,912.67	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$0.00	\$17.50	\$0.00	\$553.89	\$0.00	\$237.38	\$990.67	\$622.73	\$0.00	\$613.23	\$684.75	\$684.75	\$365.20	\$304.33	\$75.00	\$0.00	\$5,408.10	\$13,320.77	\$4,793.29	\$12,705.96	
City of Lompoc	Assistant Planner	\$7,271.37	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$509.00	\$0.00	\$0.00	\$804.21	\$581.71	\$0.00	\$581.71	\$419.50	\$335.60	\$363.71	\$0.00	\$0.00	\$0.00	\$3,622.38	\$10,893.75	\$3,399.87	\$10,671.24	
City of Morro Bay	Assistant Planner	\$7,200.25	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$576.02	\$72.00	\$0.00	\$1,153.48	\$558.02	\$72.00	\$566.66	\$332.32	\$332.32	\$387.71	\$0.00	\$100.00	\$0.00	\$4,266.41	\$11,466.66	\$3,679.59	\$10,879.84	
City of Ojai	Assistant Planner	\$7,880.70	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$551.65	\$0.00	\$0.00	\$986.66	\$610.75	\$0.00	\$620.21	\$394.04	\$363.72	\$394.04	\$0.00	\$200.00	\$0.00	\$4,470.89	\$12,351.59	\$4,104.44	\$11,985.14	
City of Pismo Beach	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of San Juan Capistrano	Assistant Planner	\$8,640.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,139.62	\$0.00	\$0.00	\$1,258.85	\$754.27	\$0.00	\$798.34	\$548.31	\$398.77	\$481.85	\$0.00	\$100.00	\$0.00	\$5,662.27	\$14,302.27	\$5,201.76	\$13,841.76	
City of Santa Barbara	Assistant Planner	\$8,759.75	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$700.78	\$0.00	\$0.00	\$1,053.80	\$678.88	\$0.00	\$1,053.80	\$505.37	\$404.30	\$404.30	\$134.77	\$0.00	\$0.00	\$4,573.95	\$13,333.70	\$4,598.95	\$13,358.70	
City of Santa Maria	Assistant Planner	\$6,284.81	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$502.78	\$31.42	\$0.00	\$740.98	\$518.50	\$31.42	\$740.98	\$241.72	\$290.07	\$314.24	\$386.76	\$0.00	\$0.00	\$4,088.70	\$10,373.51	\$4,088.70	\$10,373.51	
County Santa Barbara	Planner II	\$8,615.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$685.75	\$215.38	\$0.00	\$1,227.64	\$730.55	\$215.38	\$1,342.22	\$629.56	\$397.62	\$430.75	\$0.00	\$0.00	\$0.00	\$3,301.16	\$11,916.16	\$3,415.74	\$12,030.74	
City of Solvang	Assistant Planner	\$6,690.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$535.25	\$1,002.93		\$0.00	\$547.30	\$386.00	\$308.80	\$360.27	\$0.00	\$0.00	\$750.00	\$4,902.16	\$11,592.83	\$3,911.27	\$10,601.94	
Median of Comparator Agencies		\$7,863																							\$12,062		\$11,621		
% Above/Below Median		-14.91%																								-3.89%		-8.77%	
Average of Comparator Agencies		\$7,728																								\$12,095		\$11,761	
% Above/Below Average		-13.42%																								-4.15%		-9.86%	

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon 4 yr deg + 1 yr exp
City of Buellton 4 yr deg. + 1 yr exp
City of Carmel Requires 1 year professional planning experience.
City of Lompoc HQ: Completion of substantial college level course work in planning or a related field, usually at the bachelor's degree level AND some previous analytical experience in part-time or full-time work, usually in the field of planning.
City of Morro Bay 4 yr deg in urban planning or related field, some planning exp. Pref. Master's degree may substitute for exp.
City of Ojai 4 yr deg + 1 yr exp
City of Pismo Beach NCC - City has Associate Planner position only.
City of San Juan Capistrano 4 yr deg + 1 yr exp
City of Santa Barbara BA + 2 yrs exp - Also performs site visits of proposed projects
City of Santa Maria BA + Ideally; 2 yrs exp
County Santa Barbara BA + 1 yr exp equivalent to the class of Planner I - Unit 24

CITY CLERK		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Carmel	City Clerk	\$14,790.97	\$475.14	\$1,900.52	\$2,375.66	\$148.00	\$148.00	\$17.50	\$0.00	\$1,035.37	\$0.00	\$443.73	\$1,851.83	\$1,164.05	\$0.00	\$1,146.30	\$1,279.99	\$1,279.99	\$682.66	\$568.88	\$75.00	\$0.00	\$0.00	\$8,248.10	\$23,039.07	\$7,098.84	\$21,889.81	
City of Lompoc	City Clerk	\$9,757.30	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$683.01	\$0.00	\$0.00	\$1,079.16	\$780.58	\$0.00	\$780.58	\$562.92	\$450.34	\$488.05	\$300.22	\$0.00	\$0.00	\$4,580.04	\$14,337.34	\$4,281.47	\$14,038.77
City of Morro Bay	City Clerk	\$9,944.17	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$795.53	\$99.44	\$0.00	\$1,593.06	\$770.67	\$99.44	\$782.61	\$458.96	\$458.96	\$535.46	\$344.22	\$125.00	\$0.00	\$5,448.80	\$15,392.97	\$4,638.35	\$14,582.52
City of Ojai	Chief Deputy Clerk	\$11,620.00	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$813.40	\$0.00	\$0.00	\$1,454.82	\$900.55	\$0.00	\$914.49	\$581.00	\$536.31	\$581.00	\$446.92	\$200.00	\$0.00	\$5,932.48	\$17,552.48	\$5,392.15	\$17,012.15
City of Pismo Beach	City Clerk	\$10,819.07	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$865.53	\$0.00	\$0.00	\$1,528.73	\$838.48	\$189.33	\$851.46	\$624.18	\$499.34	\$540.95	\$291.28	\$583.33	\$0.00	\$6,171.72	\$16,990.79	\$5,305.12	\$16,124.19
City of San Juan Capistrano	City Clerk	\$12,725.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,678.43	\$0.00	\$0.00	\$1,854.03	\$1,110.89	\$0.00	\$1,175.79	\$1,125.67	\$587.31	\$709.66	\$489.42	\$250.00	\$330.00	\$8,220.60	\$20,945.60	\$7,542.36	\$20,267.36
City of Santa Barbara	City Clerk Services Manager	\$13,410.74	\$676.87	\$1,676.00	\$2,352.87	\$152.82	\$0.00	\$152.82	\$21.10	\$0.00	\$21.10	\$1,072.86	\$0.00	\$0.00	\$1,613.31	\$1,039.33	\$0.00	\$1,613.31	\$1,031.60	\$722.12	\$618.96	\$464.22	\$0.00	\$0.00	\$6,126.20	\$19,536.94	\$6,151.20	\$19,561.94
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Solvang	City Clerk	\$12,129.87	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$970.39	\$1,818.27		\$0.00	\$992.22	\$699.80	\$559.84	\$653.15	\$466.53	\$0.00	\$750.00	\$7,476.89	\$19,606.76	\$5,705.45	\$17,835.32	
Median Agencies		\$11,620																								\$17,552		\$17,012	
% Above/Below Median		4.39%																									11.70%		4.84%
Average of Comparator Agencies		\$11,867																									\$18,256		\$17,640
% Above/Below Average		2.22%																									7.40%		1.11%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - Included in Classic Retirement Total
X-P - Included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - Chief Administrative Officer also serves as City Clerk
City of Buellton NCC - City Clerk also serves as HR director
City of Carmel MQ: Requires a 4 year degree and 6 years experience. Does not require experience with social media or website maintenance.
City of Lompoc MQ: Requires 3 years increasingly responsible experience similar to that of the City Clerk's Office. CMC required within 3 years. Does not require social media or website maintenance experience.
City of Morro Bay 4 yr degree; job related exp may substitute for exp on yr-for-yr basis; poss, or ability to obtain, Certified Municipal Clerk Cert w/1 2 yrs; poss, or ability to obt Notary Public Cert.
City of Ojai
City of Pismo Beach
City of San Juan Capistrano City Clerk receives other pay of \$250/mo auto allowance and \$80/mo cell phone allowance.
City of Santa Barbara BA + 5 yrs highly responsible admin exp involving complex records and legal documents - Notary is not required. **Salary band/no steps**
City of Santa Maria NCC - Elected position
County Santa Barbara NCC - Elected position

CITY MANAGER		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	City Manager	\$18,375.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$1,470.00	\$0.00	\$0.00	\$2,182.95	\$1,424.06	\$0.00	\$1,446.11	\$1,413.46	\$848.08	\$989.42	\$636.06	\$0.00	\$85.00	\$8,172.01	\$26,547.01	\$7,435.17	\$26,810.17
City of Buellton	City Manager	\$19,035.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$1,332.45	\$2,533.56	\$1,570.39	\$0.00	\$1,557.06	\$1,464.23	\$878.54	\$951.75	\$585.69	\$1,142.10	\$0.00	\$10,130.81	\$29,165.81	\$7,821.86	\$26,856.86
City of Carmel	City Manager	\$19,317.92	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$0.00	\$17.50	\$0.00	\$1,352.25	\$0.00	\$579.54	\$2,418.60	\$1,520.32	\$0.00	\$1,497.14	\$1,671.74	\$1,671.74	\$891.60	\$1,500.00	\$0.00	\$0.00	\$11,542.24	\$30,860.16	\$10,041.24	\$29,359.15
City of Lompoc	City Manager	\$19,933.33	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$1,395.33	\$0.00	\$0.00	\$2,204.63	\$1,594.67	\$0.00	\$1,594.67	\$1,150.00	\$920.00	\$997.05	\$0.00	\$0.00	\$0.00	\$6,971.03	\$26,904.36	\$6,361.07	\$26,294.40
City of Morro Bay	City Manager	\$19,505.17	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$1,560.41	\$195.05	\$0.00	\$3,124.73	\$1,511.65	\$195.05	\$1,535.06	\$1,200.32	\$900.24	\$1,050.28	\$750.20	\$291.67	\$250.00	\$9,404.97	\$28,910.14	\$7,815.30	\$27,320.47
City of Ojai	City Manager	\$20,833.33	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$1,458.33	\$0.00	\$0.00	\$2,608.33	\$1,614.58	\$0.00	\$1,639.58	\$1,282.05	\$961.54	\$1,041.67	\$801.28	\$625.00	\$500.00	\$9,952.30	\$30,785.63	\$8,983.55	\$29,816.88
City of Pismo Beach	City Manager	\$21,085.93	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,686.87	\$0.00	\$0.00	\$2,979.44	\$1,634.16	\$369.00	\$1,659.46	\$1,216.50	\$973.20	\$1,054.30	\$973.20	\$1,166.67	\$375.00	\$10,842.19	\$31,928.12	\$9,153.21	\$30,239.14
City of San Juan Capistrano	City Manager	\$25,798.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,402.76	\$0.00	\$0.00	\$3,758.77	\$2,252.17	\$0.00	\$2,383.74	\$2,282.13	\$1,190.68	\$1,438.73	\$992.23	\$1,916.67	\$500.00	\$14,953.71	\$40,751.71	\$13,578.67	\$39,376.67
City of Santa Barbara	City Administrator	\$28,523.42	\$634.87	\$1,718.00	\$2,352.87	\$152.82	\$0.00	\$152.82	\$21.10	\$0.00	\$21.10	\$2,281.87	\$0.00	\$0.00	\$3,431.37	\$2,210.56	\$0.00	\$3,431.37	\$2,742.64	\$1,535.88	\$1,316.47	\$987.35	\$0.00	\$755.00	\$12,486.69	\$41,010.11	\$12,511.69	\$41,035.11
City of Santa Maria	City Manager	\$23,102.67	\$13.30	\$2,065.24	\$2,078.54	\$0.00	\$117.31	\$117.31	\$0.00	\$23.53	\$23.53	\$1,848.21	\$2,310.27	\$1,848.21	\$2,723.80	\$1,905.97	\$462.05	\$2,723.80	\$888.56	\$1,066.28	\$1,155.13	\$888.56	\$25.00	\$0.00	\$8,491.37	\$31,594.04	\$8,491.37	\$31,594.04
County Santa Barbara	County Executive Officer	\$28,205.67	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$2,245.17	\$702.32	\$0.00	\$4,019.31	\$2,391.84	\$702.32	\$4,394.44	\$2,061.18	\$1,301.80	\$1,301.80	\$0.00	\$650.00	\$10,547.57	\$38,753.24	\$10,922.71	\$39,128.38	

City of Solvang	City Manager	\$17,099.33	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$1,367.95	\$2,563.19		\$0.00	\$1,398.73	\$986.50	\$789.20	\$920.73	\$657.67	\$512.98	\$750.00	\$10,107.13	\$27,206.46	\$7,574.71	\$24,674.04
-----------------	--------------	-------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	------------	------------	--	--------	------------	----------	----------	----------	----------	----------	----------	-------------	-------------	------------	-------------

Median of Comparator Agencies		\$20,833																									\$30,860		\$29,817	
% Above/Below Median		-17.92%																										-11.84%		-17.25%

Average of Comparator Agencies		\$22,156																										\$32,474		\$31,530
% Above/Below Average		-22.82%																										-16.22%		-21.74%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon 4 yr deg + 10 yrs mgmt/admin exp w/ 5 yrs supv/mgmt exp; Master's desirable
City of Buellton No flyer nor job description available
City of Carmel No class spec on website.
City of Lompoc Requires MPA and 5 years increasingly responsible public sector management experience.
City of Morro Bay 4 yr deg + 5 yrs exp in municipla admin.; Master's desirable
City of Ojai Other pay: \$500 auto allowance
City of Pismo Beach Other pay: \$300 auto allowance, \$75 mobile phone allowance
City of San Juan Capistrano Other pay: Incumbent can elect \$500 auto allowance or City will provide vehicle. (80 hours admin leave provided to management/executive. Unable to confirm for City Manager.)
City of Santa Barbara Other pay: \$755 auto allowance
City of Santa Maria No class spec on website.
County Santa Barbara Other pay: \$650 auto allowance; Unit 41

CODE ENFORCEMENT OFFICER		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X		
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS					TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution (Normal Rate)	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Carmel	Code Compliance Coordinator	\$7,630.13	\$475.14	\$1,900.52	\$2,375.66	\$148.00	\$148.00	\$17.50	\$0.00	\$534.11	\$0.00	\$228.90	\$955.29	\$600.49	\$0.00	\$591.34	\$440.20	\$352.16	\$352.16	\$58.69	\$75.00	\$0.00	\$4,528.43	\$12,158.56	\$3,935.57	\$11,565.70	
City of Lompoc	Code Enforcement Officer I	\$5,590.21	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl In Med	\$0.00	\$391.31	\$0.00	\$0.00	\$618.28	\$447.22	\$0.00	\$447.22	\$322.51	\$258.01	\$279.62	\$0.00	\$0.00	\$0.00	\$3,177.77	\$8,767.98	\$3,006.71	\$8,596.92
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Pismo Beach	Code Enforcement Officer	\$6,131.14	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$490.49	\$0.00	\$0.00	\$866.33	\$475.16	\$107.29	\$482.52	\$353.72	\$282.98	\$306.56	\$0.00	\$125.00	\$0.00	\$4,038.48	\$10,169.62	\$3,547.38	\$9,678.52
City of San Juan Capistrano	Code Enforcement Officer	\$8,856.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$1,168.11	\$0.00	\$0.00	\$1,290.32	\$773.13	\$0.00	\$818.29	\$562.02	\$408.74	\$493.89	\$0.00	\$100.00	\$0.00	\$5,729.47	\$14,585.47	\$5,257.44	\$14,113.44	
City of Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
County Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

City of Solvang	Code Enforcement Officer	\$4,976.40	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$398.11	\$745.96		\$0.00	\$407.07	\$287.10	\$229.68	\$267.96	\$0.00	\$0.00	\$750.00	\$4,237.72	\$9,214.12	\$3,500.72	\$8,477.12
-----------------	--------------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	------------	------------	------------

Median of Comparator Agencies		\$6,881																								\$11,164	\$10,622	
% Above/Below Median		-27.68%																									-17.47%	-20.19%

Average of Comparator Agencies		\$7,052																									\$11,420	\$10,989	
% Above/Below Average		-29.43%																										-19.32%	-22.86%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon Code Enforcement Officer perf parking, municipal and animal code enforcement; inc. euthanasia of animals duties related to code enforcement.
City of Buellton NCC- Planning Director oversees code enforcement
City of Carmel MQ: FT position requiring 2 years exp in planning, code enforcement, building inspection or other related public agency position involving a high degree of public contact, investigation and inspection duties.
City of Lompoc Requires: (CACEO) Basic certificate, high school diploma, two years extensive public contact experience, dealing with difficult people, and/or one year experience in varied responsible work at a skilled level in code enforcement, and/or one year experience in building construction inspection.
City of Morro Bay Code Enforcement Officer also performs Building Inspector duties.
City of Ojai NCC - Code Enforcement functions are contracted.
City of Pismo Beach Requires 2 years experience.
City of San Juan Capistrano Requires 2 years experience and possession of PC832 certificate.
City of Santa Barbara NCC with current job description - Code Enforcement Officer = BA + 1 yr code enforcement exp/ability to possess a valid Pearl Code 832 cert or valid vector control cert based on assignment
City of Santa Maria NCC with current job description - Code Enforcement Officer = 2 yrs college + 'ideally' 2 yrs code enforcement exp/ability to possess a valid Pearl Code 832 cert or CACEO Basic, Intermediate and Advanced levels based on assignment
County Santa Barbara NCC - no code officer position; separate animal control and parking enforcement, and grading enforcement.

COMMUNITY DEVELOPMENT DIRECTOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X				
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
City of Avalon	Planning Director	\$13,713.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$1,097.04	\$0.00	\$0.00	\$1,629.10	\$1,062.76	\$0.00	\$1,079.21	\$791.13	\$632.91	\$738.39	\$474.68	\$0.00	\$85.00	\$6,368.26	\$20,081.26	\$5,818.37	\$19,531.37	
City of Buellton	Planning Director	\$13,027.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$911.89	\$1,733.89	\$1,074.73	\$0.00	\$1,065.61	\$751.56	\$601.25	\$651.35	\$400.83	\$781.62	\$0.00	\$7,074.88	\$20,101.88	\$5,494.70	\$18,521.70	
City of Carmel	Community Planning and Bldg Dir	\$15,693.33	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00		\$17.50	\$0.00	\$1,098.53	\$0.00	\$470.80	\$1,964.81	\$1,235.07	\$0.00	\$1,216.23	\$1,358.08	\$1,358.08	\$724.31	\$603.59	\$75.00	\$0.00	\$8,620.68	\$24,314.01	\$7,401.30	\$23,094.64	
City of Lompoc	Community Development Director	\$15,884.58	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$1,111.92	\$0.00	\$0.00	\$1,756.83	\$1,270.77	\$0.00	\$1,270.77	\$916.42	\$733.13	\$794.53	\$0.00	\$0.00	\$0.00	\$5,900.27	\$21,784.85	\$5,414.20	\$21,298.78	
City of Morro Bay	Director of Community Development	\$15,936.25	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$1,274.90	\$159.36	\$0.00	\$2,552.99	\$1,235.06	\$159.36	\$1,254.18	\$735.52	\$735.52	\$858.11	\$551.64	\$125.00	\$0.00	\$7,432.00	\$23,368.25	\$6,133.19	\$22,069.44	
City of Ojai	Community Development Director	\$18,044.00	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$1,263.08	\$0.00	\$0.00	\$2,259.11	\$1,398.41	\$0.00	\$1,420.06	\$902.20	\$832.80	\$902.20	\$694.00	\$200.00	\$0.00	\$7,922.74	\$25,966.74	\$7,083.69	\$25,127.69	
City of Pismo Beach	Community Development Director	\$16,874.06	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,349.92	\$0.00	\$0.00	\$2,384.30	\$1,307.74	\$295.30	\$1,327.99	\$973.50	\$778.80	\$843.70	\$778.80	\$1,166.67	\$0.00	\$9,029.68	\$25,903.74	\$7,678.07	\$24,552.13	
City of San Juan Capistrano	Development Services Director	\$17,750.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,341.23	\$0.00	\$0.00	\$2,586.18	\$1,549.58	\$0.00	\$1,640.10	\$1,570.19	\$819.23	\$989.90	\$682.69	\$250.00	\$0.00	\$9,772.69	\$27,522.69	\$8,826.62	\$26,576.62	
City of Santa Barbara	Community Development Director	\$19,108.74	\$676.87	\$1,676.00	\$2,352.87	\$152.82	\$0.00	\$152.82	\$21.10	\$0.00	\$21.10	\$1,528.70	\$0.00	\$0.00	\$2,298.78	\$1,480.93	\$0.00	\$2,298.78	\$1,469.90	\$1,028.93	\$881.94	\$661.46	\$0.00	\$0.00	\$8,017.01	\$27,125.75	\$8,042.01	\$27,150.75	
City of Santa Maria	Planning Division Manager	\$26,009.40	\$13.30	\$2,065.24	\$2,078.54	\$0.00	\$117.31	\$117.31	\$0.00	\$23.53	\$23.53	\$2,080.75	\$2,600.94	\$2,080.75	\$3,066.51	\$2,145.78	\$520.19	\$3,066.51	\$1,000.36	\$1,200.43	\$1,300.47	\$800.29	\$25.00	\$0.00	\$9,078.96	\$35,088.36	\$9,078.96	\$35,088.36	
County Santa Barbara	Director, Planning & Development	\$21,235.07	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$1,690.31	\$528.75	\$0.00	\$3,026.00	\$1,800.73	\$528.75	\$3,308.42	\$1,551.79	\$980.08	\$980.08	\$816.73	\$0.00	\$568.00	\$8,224.90	\$29,459.97	\$8,507.33	\$29,742.39	
City of Solvang	Community Development Director	\$12,748.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$1,019.89	\$1,911.03		\$0.00	\$1,042.84	\$735.50	\$588.40	\$686.47	\$490.33	\$0.00	\$750.00	\$7,740.53	\$20,489.20	\$5,852.45	\$18,601.12	
Median of Comparator Agencies		\$16,874																								\$25,904		\$24,552	
% Above/Below Median		-24.45%																									-20.90%		-24.24%
Average of Comparator Agencies		\$17,570																									\$25,520		\$24,796
% Above/Below Average		-27.44%																									-19.71%		-24.98%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - Included in Classic Retirement Total
X-P - Included in PEPRA Retirement Total

Classification Notes
City of Avalon In addition to a degree requires 7 years of experience, including 5 years supervisory responsibility. Oversees planning, building, code enforcement, and grants administration.
City of Buellton NCC - Duties performed by Planning Director
City of Carmel Requires 5 years experience.
City of Lompoc Bachelor's + 5 years experience, with at least 3 years of management experience. Oversees advanced planning, redevelopment, building inspection, and various federal and state grant programs.
City of Morro Bay Requires 4 yr deg + 5 yrs increasing responsible experience in professional planning including staff supervision. Oversees planning, building and safety, and code compliance.
City of Ojai In addition to BA degree, requires 8 yrs. experience.
City of Pismo Beach In addition to BA degree, requires 7 yrs. experience.
City of San Juan Capistrano Development Services Director also oversees housing.
City of Santa Barbara Bachelor's degree and 8 years of related experience, including 5 years of supervisory experience. Oversees planning, building, zoning, redevelopment, housing, and neighborhood preservation
City of Santa Maria Bachelor's degree and manages and significant years of leadership and management experience to perform the job effectively. Oversees planning, building, and special projects divisions
County Santa Barbara BA + 8 yrs exp (5 in management). Partly comparable - oversight of maintenance/enforcement of master plans for regional planning, land use, community design, housing, energy, streets and highways, recreation, and facilities, and interpretation/enforcement of zoning, subdivision,

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Engineering Technician			MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
Agency	Title	Top Monthly Salary	EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/ Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Lompoc	Engineering Technician II	\$6,765.17	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$473.56	\$0.00	\$0.00	\$748.23	\$541.21	\$0.00	\$541.21	\$390.30	\$312.24	\$338.39	\$0.00	\$0.00	\$0.00	\$3,488.50	\$10,253.67	\$3,281.49	\$10,046.66
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Pismo Beach	Engineering Technician	\$6,767.63	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$541.41	\$0.00	\$0.00	\$956.27	\$524.49	\$118.43	\$532.61	\$390.44	\$312.35	\$338.38	\$0.00	\$125.00	\$0.00	\$4,226.34	\$10,993.97	\$3,684.25	\$10,451.88
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Santa Barbara	Engineering Technician II	\$7,378.65	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$590.29	\$0.00	\$0.00	\$887.65	\$571.85	\$0.00	\$887.65	\$425.69	\$340.55	\$340.55	\$113.52	\$0.00	\$0.00	\$4,179.39	\$11,558.04	\$4,204.39	\$11,583.04
City of Santa Maria	Engineering Technician II	\$6,274.06	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$501.92	\$31.37	\$0.00	\$739.71	\$517.61	\$31.37	\$739.71	\$241.31	\$289.57	\$313.70	\$386.10	\$0.00	\$0.00	\$4,085.38	\$10,359.44	\$4,085.38	\$10,359.44
County Santa Barbara	Engineering Technician II	\$7,166.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$570.41	\$179.15	\$0.00	\$1,021.16	\$607.68	\$179.15	\$1,116.46	\$523.67	\$330.74	\$358.30	\$0.00	\$0.00	\$0.00	\$2,885.68	\$10,051.68	\$2,980.99	\$10,146.99
City of Solvang	Engineering Technician	\$6,690.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$535.25	\$1,002.93		\$0.00	\$547.30	\$386.00	\$308.80	\$360.27	\$0.00	\$0.00	\$750.00	\$4,902.16	\$11,592.83	\$3,911.27	\$10,601.94
Median of Comparator Agencies		\$6,768																								\$10,359		\$10,359
% Above/Below Median		-1.14%																								11.91%		2.34%
Average of Comparator Agencies		\$6,870																								\$10,643		\$10,518
% Above/Below Average		-2.61%																								8.92%		0.80%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - Duties performed by higher level classification
City of Buellton NCC - Duties performed by higher level classification
City of Carmel NCC-Unable to find related position.
City of Lompoc MCL- Requires 2 year degree in civil engineering, engineering technology or related field.
City of Morro Bay NCC - Duties performed by Engineering Tech III (higher classification)
City of Ojai NCC - Engineering functions are contracted
City of Pismo Beach Engineering Technician is not allocated in FY2024 or FY2025 budgets.
City of San Juan Capistrano NCC - no similar position exists.
City of Santa Barbara Requires equiv to AA
City of Santa Maria 'Ideally' 2 yrs exp/can substitute 60 college units
County Santa Barbara HS + 2 yrs exp/ Unit 28

HUMAN RESOURCES SPECIALIST		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution (Normal Rate)	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Carmel	Finance Specialist	\$6,987.07	\$475.14	\$1,900.52	\$2,375.66	\$148.00	\$148.00	-	\$17.50	\$0.00	\$489.09	\$0.00	\$209.61	\$874.78	\$549.88	\$0.00	\$541.50	\$403.10	\$322.48	\$322.48	\$53.75	\$75.00	\$0.00	\$4,327.22	\$11,314.29	\$3,784.33	\$10,771.40	
City of Lompoc	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Pismo Beach	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
County Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

City of Solvang	Human Resources Specialist	\$6,077.07	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$486.17	\$910.95		\$0.00	\$497.10	\$350.60	\$280.48	\$327.23	\$0.00	\$0.00	\$750.00	\$4,664.34	\$10,741.41	\$3,764.32	\$9,841.39
-----------------	----------------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	------------

Median of Comparator Agencies	Insufficient Data	\$6,987																								\$11,314		\$10,771	
% Above/Below Median		-13.02%																									-5.06%		-8.63%

Average of Comparator Agencies		\$6,987																									\$11,314		\$10,771
% Above/Below Average		-13.02%																									-5.06%		-8.63%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC-Human Resources Tech is a lower level classification and does not perform payroll, benefit nor accounting functions and Human Resources Analyst has greater scope; Accountant performs payroll.
City of Buellton NCC - City Clerk performs HR duties; Accounting Specialist performs payroll functions.
City of Carmel Requires HS + 3 years of financial record keeping experience including one year of payroll processing experience.
City of Lompoc NCC - Duties handled either by Human Resources Analyst or Accounting staff.
City of Morro Bay NCC - Duties performed by HR Analyst
City of Ojai NCC - Human Resources functions performed by Management Analyst
City of Pismo Beach NCC - Human Resources Officer has greater scope of responsibilities and requires BA degree and 5 years of experience.
City of San Juan Capistrano NCC - Human Resources and Risk Manager has greater scope of responsibilities and requires BA degree and 5 years of experience.
City of Santa Barbara NCC - Payroll is handled by an Accounting Tech in Finance, other duties by a Human Resources Asst/Human Resources Tech in HR
City of Santa Maria NCC - Payroll is handled by a Finance Lead Clerk, other duties by a Confidential Technical
County Santa Barbara NCC - Payroll is handled by a Finance Office class, other duties by an Administrative Office class

MAINTENANCE SUPERVISOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS					TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution (Normal Rate)	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Lompoc	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Morro Bay	Consolidated Maint. Field Supv	\$8,096.00	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$647.68	\$80.96	\$0.00	\$1,296.98	\$627.44	\$80.96	\$637.16	\$373.66	\$373.66	\$435.94	\$0.00	\$100.00	\$20.83	\$4,552.70	\$12,648.70	\$3,892.88	\$11,988.88
City of Ojai	Public Works Supervisor	\$9,600.98	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$672.07	\$0.00	\$0.00	\$1,202.04	\$744.08	\$0.00	\$755.60	\$480.05	\$443.12	\$480.05	\$0.00	\$200.00	\$0.00	\$4,937.69	\$14,538.67	\$4,491.25	\$14,092.23
City of Pismo Beach	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
County Santa Barbara	Maintenance Supervisor	\$8,459.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$673.34	\$211.48	\$0.00	\$1,205.41	\$717.32	\$211.48	\$1,317.91	\$618.16	\$390.42	\$422.95	\$0.00	\$15.23	\$0.00	\$3,271.65	\$11,730.65	\$3,384.16	\$11,843.16

City of Solvang	Maintenance Supervisor	\$8,354.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$668.37	\$1,252.37		\$0.00	\$683.41	\$482.00	\$385.60	\$449.87	\$0.00	\$0.00	\$750.00	\$5,547.12	\$13,901.79	\$4,309.79	\$12,664.46
-----------------	------------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	------------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	-------------

Median of Comparator Agencies	Insufficient Data	\$8,459																											\$12,649		\$11,989	
% Above/Below Median		-1.23%																												9.91%		5.64%

Average of Comparator Agencies		\$8,719																													\$12,973		\$12,641	
% Above/Below Average		-4.17%																														7.16%		0.18%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - Maintenance Superintendent oversees Maintenance Workers and is a higher level classification.
City of Buellton NCC - Facilities Supervisor/Utility Fieldworker is too broad.
City of Carmel Duties handled by Public Works Director.
City of Lompoc Duties handled by various positions in Public Works and Community Development.
City of Morro Bay HS + 3 yrs exp perf at maint lead (4 yrs); poss. of Class A or B w/ water tanker endorsements
City of Ojai In addition to high school diploma or equivalent and apprenticeship in construction trades, requires 7 years experience.
City of Pismo Beach NCC - Public Works Facilities Manager is a management position which oversees Parks Lead Worker, Streets/Building Lead Worker and Fleet Mechanic.
City of San Juan Capistrano NCC - Senior Public Works specialist is a lead position and Public Works Manager is a management position.
City of Santa Barbara NCC - only supervise, plan, coordinate maintenance/construction activities/operations of a street, airport, or waterfront section, (landscape and facilities are separate).
City of Santa Maria NCC - Supervisors are broken out by specific function (i.e. parks, streets, facilities, water, etc.)
County Santa Barbara Partly comparable - One classification covers similar functions, but is assigned to Parks or to Public Works; 4 yrs exp required; Unit 27

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
MAINTENANCE WORKER II			MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
Agency	Title	Top Monthly Salary	EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/ Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	Maintenance Worker II	\$5,970.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$477.60	\$0.00	\$0.00	\$709.24	\$462.68	\$0.00	\$469.84	\$344.42	\$275.54	\$321.46	\$0.00	\$25.00	\$25.00	\$3,692.70	\$9,662.70	\$3,453.30	\$9,423.30
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Carmel	Maintenance Worker	\$6,782.53	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$17.50	\$0.00	\$17.50	\$474.78	\$0.00	\$203.48	\$849.17	\$533.79	\$0.00	\$525.65	\$391.30	\$313.04	\$313.04	\$52.17	\$75.00	\$0.00	\$4,263.22	\$11,045.75	\$3,736.22	\$10,518.75
City of Lompoc	Street Maintenance Worker	\$5,108.43	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$357.59	\$0.00	\$0.00	\$564.99	\$408.67	\$0.00	\$408.67	\$294.72	\$235.77	\$255.52	\$0.00	\$0.00	\$0.00	\$3,050.35	\$8,158.78	\$2,894.03	\$8,002.46
City of Morro Bay	Consolidated Maintenance Worker II	\$5,427.00	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$434.16	\$54.27	\$0.00	\$869.41	\$420.59	\$54.27	\$427.10	\$250.48	\$250.48	\$292.22	\$0.00	\$100.00	\$20.83	\$3,761.74	\$9,188.74	\$3,319.44	\$8,746.44
City of Ojai	Maintenance Worker II	\$6,155.64	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$430.89	\$0.00	\$0.00	\$770.69	\$477.06	\$0.00	\$484.45	\$307.78	\$284.11	\$307.78	\$0.00	\$200.00	\$0.00	\$4,002.79	\$10,158.43	\$3,716.55	\$9,872.19
City of Pismo Beach	Maintenance Worker II	\$6,284.42	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$502.75	\$0.00	\$0.00	\$887.99	\$487.04	\$109.98	\$494.58	\$362.56	\$290.05	\$314.22	\$0.00	\$125.00	\$0.00	\$4,083.72	\$10,368.14	\$3,580.34	\$9,864.76
City of San Juan Capistrano	Public Works Specialist II	\$6,267.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$826.62	\$0.00	\$0.00	\$913.10	\$547.11	\$0.00	\$579.07	\$397.71	\$289.25	\$349.51	\$0.00	\$100.00	\$0.00	\$4,924.07	\$11,191.07	\$4,590.04	\$10,857.04
City of Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Santa Maria	Maintenance Worker II	\$5,094.31	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$407.54	\$25.47	\$0.00	\$600.62	\$420.28	\$25.47	\$600.62	\$195.94	\$235.12	\$254.72	\$313.50	\$0.00	\$0.00	\$3,720.78	\$8,815.09	\$3,720.78	\$8,815.09
County Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Solvang	Maintenance Worker II	\$5,773.73	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$461.90	\$865.48		\$0.00	\$472.29	\$333.10	\$266.48	\$310.89	\$0.00	\$0.00	\$750.00	\$4,546.76	\$10,320.49	\$3,691.67	\$9,465.40
-----------------	-----------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	------------

Median of Comparator Agencies		\$6,063																									\$9,911	\$9,644
% Above/Below Median		-4.77%																									4.14%	-1.85%
Average of Comparator Agencies		\$5,886																									\$9,824	\$9,513
% Above/Below Average		-1.91%																									5.06%	-0.50%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon HS + 2 yrs at MW I; exp operating heavy equip des.
City of Buellton NCC - Duties fall under Maintenance & Utility Field Worker II
City of Carmel MQ: Only requires one year experience. Also does Parks Maintenance.
City of Lompoc
City of Morro Bay HS + 2 yrs at MW I; Poss of Class B DL w/ 2 yrs
City of Ojai In addition to graduation from high school, requires three years experience.
City of Pismo Beach In addition to completion of 12 grade, requires two years experience.
City of San Juan Capistrano In addition to graduation from High School or GED, requires two years experience. Requires Class C license and DOT medical certificate.
City of Santa Barbara NCC - Separate classifications for Grounds, Streets, Facilities, Parking lots, Waterfront, etc. - different salaries
City of Santa Maria Party comparable - May be assigned to different divisions/departments and concentrate on one function (facilities, streets, landscaping, fleet, solid waste collections, Parks)
County Santa Barbara NCC - Separate classifications for Parks, Streets, Buildings, Plumber, Painter, etc. - different salaries

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
MANAGEMENT ANALYST			MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
Agency	Title	Top Monthly Salary	EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	Management Analyst	\$7,619.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$609.52	\$0.00	\$0.00	\$905.14	\$590.47	\$0.00	\$599.62	\$439.56	\$351.65	\$410.25	\$205.13	\$0.00	\$25.00	\$4,353.76	\$11,972.76	\$4,048.24	\$11,667.24
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Carmel	Administrative Analyst	\$8,367.76	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$0.00	\$17.50	\$0.00	\$585.74	\$0.00	\$251.03	\$1,047.64	\$658.54	\$0.00	\$648.50							\$3,364.70	\$11,732.45	\$2,714.52	\$11,082.28
City of Lompoc	Administrative Analyst	\$8,722.72	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$610.59	\$0.00	\$0.00	\$964.73	\$697.82	\$0.00	\$697.82	\$503.23	\$402.59	\$436.30	\$0.00	\$0.00	\$0.00	\$4,006.21	\$12,728.93	\$3,739.29	\$12,462.01
City of Morro Bay	Management Analyst	\$8,266.00	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$661.28	\$82.66	\$0.00	\$1,324.21	\$640.62	\$82.66	\$650.53							\$4,893.38	\$13,159.38	\$4,219.70	\$12,485.70
City of Ojai	Management Analyst	\$9,600.98	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$672.07	\$0.00	\$0.00	\$1,202.04	\$744.08	\$0.00	\$755.60	\$480.05	\$443.12	\$480.05	\$369.27	\$200.00	\$0.00	\$5,306.96	\$14,907.94	\$4,860.52	\$14,461.50
City of Pismo Beach	Management Analyst	\$8,044.59	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$643.57	\$0.00	\$0.00	\$1,136.70	\$623.46	\$140.78	\$633.11	\$464.11	\$371.29	\$402.23	\$216.59	\$583.33	\$0.00	\$5,278.15	\$13,322.74	\$4,633.78	\$12,678.37
City of San Juan Capistrano	Management Analyst	\$8,419.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,110.47	\$0.00	\$0.00	\$1,226.65	\$734.98	\$0.00	\$777.92	\$586.90	\$388.57	\$469.52	\$323.81	\$100.00	\$0.00	\$5,969.95	\$14,388.95	\$5,521.22	\$13,940.22
City of Santa Barbara	Administrative Analyst III	\$11,582.11	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$926.57	\$0.00	\$0.00	\$1,393.33	\$897.61	\$0.00	\$1,393.33	\$668.20	\$534.56	\$534.56	\$178.19	\$0.00	\$0.00	\$5,380.25	\$16,962.36	\$5,405.25	\$16,987.36
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Santa Barbara	Administrative Services Management Professional II	\$11,070.61	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$881.22	\$275.66	\$0.00	\$1,577.56	\$938.79	\$275.66	\$1,724.80	\$809.01	\$510.95	\$510.95	\$212.90	\$26.57	\$0.00	\$4,203.25	\$15,273.85	\$4,350.49	\$15,421.09
City of Solvang	Management Analyst	\$9,956.27	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$796.50	\$1,492.44		\$0.00	\$814.42	\$574.40	\$459.52	\$536.11	\$382.93	\$0.00	\$750.00	\$6,550.82	\$16,507.09	\$5,076.29	\$15,032.56
Median of Comparator Agencies		\$8,419																								\$13,323		\$12,678
% Above/Below Median		18.26%																									23.90%	18.57%
Average of Comparator Agencies		\$9,077																									\$13,828	\$13,465
% Above/Below Average		9.69%																									19.38%	11.64%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon 4 yr deg + 3 yrs prof admin exp in muni govt in research, finance or gen mgmt.
City of Buellton NCC - No Comparable Classification
City of Carmel Requires 2 years experience.
City of Lompoc Bachelor's + 3 years experience.
City of Morro Bay 4 yr deg + 1 yr exp perf duties as an Admin Asst for municipality; exp lower but duties similar
City of Ojai
City of Pismo Beach Requires BA Degree and 1 year professional administrative and analytical experience.
City of San Juan Capistrano
City of Santa Barbara BA + 4 yrs exp
City of Santa Maria NCC - No Comparable Classification
County Santa Barbara BA 2 yrs exp; Unit 43

MARKETING COORDINATOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	TOTAL COMPENSATION												
Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION													
		EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution (Normal Rate)	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement										
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Buellton	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Lompoc	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Ojai	Events and Public Information Officer	\$9,600.98	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$672.07	\$0.00	\$0.00	\$1,202.04	\$744.08	\$0.00	\$755.60	\$480.05	\$443.12	\$480.05	\$0.00	\$200.00	\$0.00	\$4,937.69	\$14,538.67	\$4,491.25	\$14,092.23	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82			
City of Pismo Beach	Tourism Coordinator	\$6,767.63	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$541.41	\$0.00	\$0.00	\$956.27	\$524.49	\$118.43	\$532.61	\$390.44	\$312.35	\$338.38	\$0.00	\$125.00	\$0.00	\$4,226.34	\$10,993.97	\$3,684.25	\$10,451.88	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82		
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Santa Maria	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Santa Barbara	Public Information Specialist	\$8,202.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$652.88	\$205.05	\$0.00	\$1,168.79	\$695.53	\$205.05	\$1,277.87	\$599.38	\$378.55	\$410.10	\$0.00	\$0.00	\$0.00	\$3,182.74	\$11,384.74	\$3,291.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82	\$11,493.82		

City of Solvang	Marketing Coordinator	\$7,574.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$605.97	\$1,135.44	\$0.00	\$619.61	\$437.00	\$349.60	\$407.87	\$0.00	\$0.00	\$750.00	\$5,244.79	\$12,819.46	\$4,122.99	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66	\$11,697.66
-----------------	-----------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	------------	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Median of Comparator Agencies	Insufficient Data	\$8,202																																			\$11,385	\$11,494		
% Above/Below Median		-7.65%																																				12.60%	1.77%	
Average of Comparator Agencies		\$8,190																																				\$12,306	\$12,013	
% Above/Below Average		-7.52%																																					4.17%	-2.62%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC
City of Buellton NCC
City of Carmel NCC
City of Lompoc NCC-Duties handled by Community Relations Manager/PIO with a broader scope of duties.
City of Morro Bay NCC
City of Ojai Some college coursework and 2 years experience. In lieu of college coursework, 3 years experience.
City of Pismo Beach Four year degree is desirable. Requires 2 years experience.
City of San Juan Capistrano NCC - Community Services Coordinator has some responsibilities for marketing and events as part of a broader scope of responsibilities.
City of Santa Barbara NCC - No single classification - duties are performed by a number of different classes.
City of Santa Maria NCC - No comparable class
County Santa Barbara Minimally comparable - does some of this work but emphasis is on informational materials and business marketing; BA + 3 yrs exp, or AA + 5 yrs exp or some similar combination

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X						
OFFICE ASSISTANT			MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION						
Agency	Title	Top Monthly Salary	EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/ Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement			
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Buellton	Administrative Assistant	\$6,249.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$437.43	\$831.74	\$515.54	\$0.00	\$511.17	\$240.35	\$288.42	\$312.45	\$0.00	\$374.94	\$0.00	\$3,727.81	\$9,976.81	\$2,969.81	\$9,218.81			
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Lompoc	Office Staff Assistant II	\$4,917.88	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$344.25	\$0.00	\$0.00	\$543.92	\$393.43	\$0.00	\$393.43	\$283.72	\$226.98	\$245.99	\$0.00	\$0.00	\$0.00	\$2,999.96	\$7,917.84	\$2,849.47	\$7,767.35			
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
City of Pismo Beach	Office Assistant II	\$4,909.38	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$392.75	\$0.00	\$0.00	\$693.69	\$380.48	\$85.91	\$386.37	\$283.23	\$226.59	\$245.47	\$0.00	\$125.00	\$0.00	\$3,677.88	\$8,587.26	\$3,284.64	\$8,194.02			
City of San Juan Capistrano	Customer Services Representative	\$6,267.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$826.62	\$0.00	\$0.00	\$913.10	\$547.11	\$0.00	\$579.07	\$397.71	\$289.25	\$349.51	\$0.00	\$100.00	\$0.00	\$4,924.07	\$11,191.07	\$4,590.04	\$10,857.04			
City of Santa Barbara	Office Specialist II	\$5,214.50	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$417.16	\$0.00	\$0.00	\$627.30	\$404.12	\$0.00	\$627.30	\$300.84	\$240.67	\$240.67	\$80.22	\$0.00	\$0.00	\$3,561.12	\$8,775.62	\$3,586.12	\$8,800.62			
City of Santa Maria	Office Assistant II	\$4,382.28	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$350.58	\$21.91	\$0.00	\$516.67	\$361.54	\$21.91	\$516.67	\$168.55	\$202.26	\$219.11	\$269.68	\$0.00	\$0.00	\$3,500.72	\$7,883.00	\$3,500.72	\$7,883.00			
County Santa Barbara	Administrative Office Professional II	\$5,806.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$462.16	\$145.15	\$0.00	\$827.36	\$492.35	\$145.15	\$904.57	\$357.29	\$267.97	\$290.30	\$0.00	\$0.00	\$0.00	\$2,428.74	\$8,234.74	\$2,505.96	\$8,311.96			
City of Solvang	Office Assistant	\$4,976.40	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$398.11	\$745.96		\$0.00	\$407.07	\$287.10	\$229.68	\$267.96	\$0.00	\$0.00	\$750.00	\$4,237.72	\$9,214.12	\$3,500.72	\$8,477.12			
Median of Comparator Agencies		\$5,215																										\$8,587		\$8,312	
% Above/Below Median		-4.57%																										7.30%		1.99%	
Average of Comparator Agencies		\$5,392																											\$8,938		\$8,719
% Above/Below Average		-7.71%																										3.09%		-2.77%	

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - Admin Asst - higher requirements; req. 1 yr college + 2 yrs resp secretarial exp. (There exists an Office Assist classification on the City's salary schedule; however there is no current class specification for this position nor is it utilized).
City of Buellton HS + 1 yr exp in perf. Admin support work. College coursework des.
City of Carmel NCC-Duties handled by Administrative Coordinator with higher degree of experience and more advanced scope of duties.
City of Lompoc 1 year clerical/office experience.
City of Morro Bay NCC - Office Asst III - Lead level
City of Ojai NCC - Office Specialist II is a higher level position and requires 3 years experience.
City of Pismo Beach Office Assistant II is not budgeted as a FT position in 2024. Part Time position is in use. Salary for full time position is recorded above.
City of San Juan Capistrano
City of Santa Barbara HS + 2 yrs exp
City of Santa Maria HS + 2 yrs exp
County Santa Barbara 1 yr exp; unit 23

PUBLIC WORKS DIRECTOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X					
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS					TOTAL COMPENSATION					
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
City of Avalon	Public Works Director	\$14,407.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$1,152.56	\$0.00	\$0.00	\$1,711.55	\$1,116.54	\$0.00	\$1,133.83	\$831.17	\$664.94	\$775.76	\$498.70	\$0.00	\$85.00	\$6,584.17	\$20,991.17	\$6,006.45	\$20,413.45	
City of Buellton	Public Works Director	\$13,027.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$911.89	\$1,733.89	\$1,074.73	\$0.00	\$1,065.61	\$751.56	\$601.25	\$651.35	\$400.83	\$781.62	\$0.00	\$7,074.88	\$20,101.88	\$5,494.70	\$18,521.70	
City of Carmel	Public Works Director	\$18,488.25	\$475.14	\$1,900.52	\$2,375.66	\$0.00	\$148.00	\$148.00	\$17.50	\$0.00	\$0.00	\$1,294.18	\$0.00	\$554.65	\$2,314.73	\$1,455.02	\$0.00	\$1,432.84	\$1,599.94	\$1,599.94	\$853.30	\$711.09	\$75.00	\$0.00	\$9,774.67	\$28,262.92	\$8,338.14	\$26,826.38	
City of Lompoc	Public Works Director	\$16,157.87	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$1,131.05	\$0.00	\$0.00	\$1,787.06	\$1,292.63	\$0.00	\$1,292.63	\$932.18	\$745.75	\$808.20	\$0.00	\$0.00	\$0.00	\$5,972.55	\$22,130.42	\$5,478.12	\$21,635.99	
City of Morro Bay	Public Works Director	\$16,734.00	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$1,338.72	\$167.34	\$0.00	\$2,680.79	\$1,296.89	\$167.34	\$1,316.97	\$1,029.78	\$772.34	\$901.06	\$643.62	\$291.67	\$250.00	\$8,434.50	\$25,168.50	\$7,070.68	\$23,804.68	
City of Ojai	Public Works Director	\$18,044.00	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$1,263.08	\$0.00	\$0.00	\$2,259.11	\$1,398.41	\$0.00	\$1,420.06	\$902.20	\$832.80	\$902.20	\$694.00	\$200.00	\$0.00	\$7,922.74	\$25,966.74	\$7,083.69	\$25,127.69	
City of Pismo Beach	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Santa Barbara	Public Works Dir	\$21,892.15	\$634.87	\$1,718.00	\$2,352.87	\$152.82	\$0.00	\$152.82	\$21.10	\$0.00	\$21.10	\$1,751.37	\$0.00	\$0.00	\$2,633.63	\$1,696.64	\$0.00	\$2,633.63	\$2,105.01	\$1,178.81	\$1,010.41	\$757.81	\$0.00	\$0.00	\$9,403.66	\$31,295.81	\$9,428.66	\$31,320.81	
City of Santa Maria	Director of Public Works (Corp/Exec	\$26,009.40	\$13.30	\$2,065.24	\$2,078.54	\$0.00	\$117.31	\$117.31	\$0.00	\$23.53	\$23.53	\$2,080.75	\$2,600.94	\$2,080.75	\$3,066.51	\$2,145.78	\$520.19	\$3,066.51	\$1,000.36	\$1,200.43	\$1,300.47	\$1,000.36	\$25.00	\$0.00	\$9,279.03	\$35,288.43	\$9,279.03	\$35,288.43	
County Santa Barbara	Director, Public Works	\$21,235.07	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$1,690.31	\$528.75	\$0.00	\$3,026.00	\$1,800.73	\$528.75	\$3,308.42	\$1,551.79	\$980.08	\$980.08	\$816.73	\$0.00	\$568.00	\$8,224.90	\$29,459.97	\$8,507.33	\$29,742.39	

City of Solvang	Public Works Director	\$12,748.67	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$1,019.89	\$1,911.03		\$0.00	\$1,042.84	\$735.50	\$588.40	\$686.47	\$490.33	\$0.00	\$750.00	\$7,740.53	\$20,489.20	\$5,852.45	\$18,601.12
-----------------	-----------------------	-------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	------------	------------	--	--------	------------	----------	----------	----------	----------	--------	----------	------------	-------------	------------	-------------

Median of Comparator Agencies		\$18,044																												\$25,967		\$25,128	
% Above/Below Median		-29.35%																													-21.09%		-25.97%

Average of Comparator Agencies		\$18,444																														\$26,518		\$25,854	
% Above/Below Average		-30.88%																															-22.74%		-28.05%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon 4 yr deg + 7 yrs mgmt or admin exp, inc 5 yrs of supv exp at mid mgmt level.
City of Buellton Req. cert of **reg as civil engineer** by CA State Board of Reg. for CE
City of Carmel No class spec on website.
City of Lompoc Bachelor's Degree in civil engineering, public administration or a related field (Master's Degree is desirable) AND five (5) years of progressively responsible management experience in public administration, public works and engineering, including three (3) years in a management capacity in local government.
City of Morro Bay 4 yr deg + 5 yrs exp in mgmt or supv capacity inc 5 yrs inc. resp exp in construction, maint/repair of muni public fac/svcs; Master's des; inc. fleet maint, public transit, refuse/recycling collection
City of Ojai In addition to BA degree, requires 8 years experience, including 5 years supervisory/management experience.
City of Pismo Beach NCC - Public Works Director also oversees utilities, and has a greater scope.
City of San Juan Capistrano NCC - Public Works and Community Services Director oversees two departments. There is a separate department and Director for Engineering and Environmental Services
City of Santa Barbara BA + 8 yrs exp; Public Works Department includes Engineering, Transportation, Water Resources, Facilities Maintenance, Administration, and related long-range capital projects. **Salary band/no steps**
City of Santa Maria BA + progressively professional/administrative/supv management exp related to public works-assigned capital design, capital construction, traffic engineering, development review, fleet maintenance, facility maintenance, street maintenance, and transit services. **Salary**
County Santa Barbara BA + 8 yrs exp (5 in management). Partly comparable - not facilities or landscaping; unit 41

RECREATION COORDINATOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X			
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution (Normal Rate)	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/ Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	Recreation Coordinator	\$5,511.00	\$0.00	\$1,875.00	\$1,875.00	\$0.00	\$120.91	\$120.91	\$0.00	\$21.13	\$21.13	\$440.88	\$0.00	\$0.00	\$654.71	\$427.10	\$0.00	\$433.72	\$317.94	\$254.35	\$296.75	\$0.00	\$0.00	\$0.00	\$3,540.79	\$9,051.79	\$3,319.80	\$8,830.80
City of Buellton	Recreation Coordinator	\$6,248.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$437.36	\$831.61	\$515.46	\$0.00	\$511.09	\$240.31	\$288.37	\$312.40	\$0.00	\$374.88	\$0.00	\$3,727.42	\$9,975.42	\$2,969.53	\$9,217.53
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Lompoc	Recreation Coordinator	\$5,904.88	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$413.34	\$0.00	\$0.00	\$653.08	\$472.39	\$0.00	\$472.39	\$340.67	\$272.53	\$295.36	\$0.00	\$0.00	\$0.00	\$3,260.99	\$9,165.87	\$3,080.30	\$8,985.18
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Ojai	Recreation Coordinator	\$6,964.56	\$289.58	\$2,063.29	\$2,352.87	\$144.94	\$59.19	\$204.13	\$17.90	\$9.95	\$27.85	\$487.52	\$0.00	\$0.00	\$871.96	\$539.75	\$0.00	\$548.11	\$348.23	\$321.44	\$348.23	\$0.00	\$200.00	\$0.00	\$4,222.29	\$11,186.85	\$3,898.44	\$10,863.00
City of Pismo Beach	Recreation Coordinator	\$5,835.70	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$466.86	\$0.00	\$0.00	\$824.58	\$452.27	\$102.12	\$459.27	\$336.68	\$269.34	\$291.79	\$0.00	\$125.00	\$0.00	\$3,951.28	\$9,786.98	\$3,483.84	\$9,319.54
City of San Juan Capistrano	Community Services Coordinator	\$7,636.00	\$0.00	\$2,874.50	\$2,874.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,007.19	\$0.00	\$0.00	\$1,112.57	\$666.62	\$0.00	\$705.57	\$484.59	\$352.43	\$425.85	\$0.00	\$100.00	\$0.00	\$5,349.94	\$12,985.94	\$4,942.94	\$12,578.94
City of Santa Barbara	Recreation Coordinator	\$7,116.29	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$569.30	\$0.00	\$0.00	\$856.09	\$551.51	\$0.00	\$856.09	\$410.56	\$328.44	\$328.44	\$109.48	\$0.00	\$0.00	\$4,104.43	\$11,220.72	\$4,129.43	\$11,245.72
City of Santa Maria	Recreation Coordinator	\$6,035.77	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$482.86	\$30.18	\$0.00	\$711.62	\$497.95	\$30.18	\$711.62	\$232.15	\$278.57	\$301.79	\$371.43	\$0.00	\$0.00	\$4,011.74	\$10,047.51	\$4,011.74	\$10,047.51
County Santa Barbara	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

City of Solvang	Recreation Coordinator	\$6,063.20	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$485.06	\$908.87		\$0.00	\$495.97	\$349.80	\$279.84	\$326.48	\$0.00	\$0.00	\$750.00	\$4,658.96	\$10,722.16	\$3,761.00	\$9,824.20
-----------------	------------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	------------

Median of Comparator Agencies		\$6,142																								\$10,011		\$9,684	
% Above/Below Median		-1.28%																									7.10%		1.45%

Average of Comparator Agencies		\$6,407																									\$10,428		\$10,136
% Above/Below Average		-5.36%																									2.82%		-3.08%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon AA + 2 yrs exp w/rec svcs and rec program admin; 4 yr degree preferred; First Aid/CPR req. No req for Class B DL
City of Buellton 4 yr deg + 2 yrs exp in rec, leisure act, prog, Admin, inc supv exp. CPR/First Aid Cert
City of Carmel NCC-Community activities handled by Library staff.
City of Lompoc Two years (60 semester units) of college-level coursework in Recreation or related field; AND two years progressively responsible experience in implementing and coordinating recreational programs, special events, leisure services or related area, including one year of supervisory experience.
City of Morro Bay NCC - City replaced Recreation Coordinator with Recreation Specialist which req 2 yrs exp.(lower classification)
City of Ojai
City of Pismo Beach
City of San Juan Capistrano
City of Santa Barbara 3 yrs exp
City of Santa Maria 60 units of college + 'ideally' 2 yrs exp
County Santa Barbara NCC - No comparable class

WASTEWATER TREATMENT PLANT OPERATOR II		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	X	X		
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION			
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Employer Paid Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Buellton	Journey Maint. & Util Fieldworker	\$6,545.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$458.15	\$871.14	\$539.96	\$0.00	\$535.38	\$251.73	\$302.08	\$327.25	\$0.00	\$392.70	\$41.67	\$3,887.20	\$10,432.20	\$3,093.30	\$9,638.30
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Lompoc	Wastewater Plant Op II	\$7,219.61	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$505.37	\$0.00	\$0.00	\$798.49	\$577.57	\$0.00	\$577.57	\$416.52	\$333.21	\$361.12	\$0.00	\$0.00	\$0.00	\$3,608.69	\$10,828.30	\$3,387.77	\$10,607.38
City of Morro Bay	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Pismo Beach	Wastewater Plant Operator II	\$6,767.63	\$228.00	\$2,103.90	\$2,331.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$541.41	\$0.00	\$0.00	\$956.27	\$524.49	\$118.43	\$532.61	\$390.44	\$312.35	\$338.38	\$0.00	\$125.00	\$0.00	\$4,226.34	\$10,993.97	\$3,684.25	\$10,451.88
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Santa Barbara	Wastewater Treatment Plant	\$9,118.16	\$374.33	\$1,978.54	\$2,352.87	\$70.16	\$82.66	\$152.82	\$10.88	\$10.22	\$21.10	\$729.45	\$0.00	\$0.00	\$1,096.91	\$706.66	\$0.00	\$1,096.91	\$526.05	\$420.84	\$420.84	\$140.28	\$0.00	\$0.00	\$4,676.34	\$13,794.50	\$4,701.34	\$13,819.50
City of Santa Maria	Wastewater Operator II	\$6,894.90	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$551.59	\$34.47	\$0.00	\$812.91	\$568.83	\$34.47	\$812.91	\$265.19	\$318.23	\$344.74	\$424.30	\$0.00	\$0.00	\$4,277.25	\$11,172.15	\$4,277.25	\$11,172.15
County Santa Barbara	Wastewater Plant Operator II	\$7,301.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$581.16	\$182.53	\$0.00	\$1,040.39	\$619.12	\$182.53	\$1,137.50	\$533.53	\$336.97	\$365.05	\$0.00	\$13.14	\$0.00	\$2,937.53	\$10,238.53	\$3,034.64	\$10,335.64

City of Solvang	Wastewater Treatment Op II	\$6,214.00	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$497.12	\$931.48		\$0.00	\$508.31	\$358.50	\$286.80	\$334.60	\$0.00	\$0.00	\$750.00	\$4,717.41	\$10,931.41	\$3,797.12	\$10,011.12
-----------------	----------------------------	------------	----------	------------	------------	----------	--------	----------	---------	--------	---------	--------	--------	----------	----------	--	--------	----------	----------	----------	----------	--------	--------	----------	------------	-------------	------------	-------------

Median of Comparator Agencies		\$7,057																									\$10,911		\$10,530
% Above/Below Median		-11.95%																									0.19%		-4.92%
Average of Comparator Agencies		\$7,308																									\$11,243		\$11,004
% Above/Below Average		-14.97%																									-2.77%		-9.02%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - City does not provide utilities services.
City of Buellton Water Treatment and Wastewater fall under the same class specification with separate duties/certs for Water Operations and Wastewater Ops. WW req. Grade II Wastewater Cert. Ed/Exp: HS + 2 yrs prog resp exp perf duties of maint & utility fieldwork.
City of Carmel NCC-Handled by Carmel Area Wastewater District
City of Lompoc MQ: Requires Grade III WWTPO certification.
City of Morro Bay NCC - Utility Operator is single classification that only allows movement within a singular 5 step salary range.
City of Morro Bay NCC - Utility Operator is single classification that only allows movement within a singular 5 step salary range.
City of Ojai NCC - City does not provide utilities services.
City of Pismo Beach
City of San Juan Capistrano NCC - City does not provide utilities services.
City of Santa Barbara Similar MQ's
City of Santa Maria 2 yrs exp + T2 or Collection System Grade 2 certification; wastewater treatment, sewer collection system inspection, and drainage systems
County Santa Barbara Partly comparable: T2 required; unit 26

WASTEWATER TREATMENT PLANT SUPERVISOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X-C	X-C	INFO	X*	X-P	X	X	X	X	X	X	TOTAL COMPENSATION										
Agency	Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			PENSION (CLASSIC)				PENSION (PEPRA)			ADDITIONAL BENEFIT COMPONENTS						TOTAL COMPENSATION										
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	EPMC Member Contributions	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution (Normal Rate)	Vacation Leave (completion of 5 yrs)	Sick Leave	Holiday (Inc Floating)	Personal/Administrative Leave	Deferred Comp ER Contribution	Other Forms of Compensation	Total Benefits Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement							
City of Avalon	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City of Buellton	Chief Plant Operator-WWTP	\$9,319.00	\$1,200.00	\$1,059.76	\$2,259.76	\$0.00	\$164.17	\$164.17	\$0.00	\$18.56	\$18.56	\$0.00	\$0.00	\$652.33	\$1,240.36	\$768.82	\$0.00	\$762.29	\$358.42	\$430.11	\$465.95	\$0.00	\$559.14	\$41.67	\$4,990.47	\$14,309.47	\$3,860.07	\$13,179.07							
City of Carmel	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Lompoc	Wastewater Plant Op Supervisor	\$9,390.92	\$883.23	\$1,656.13	\$2,539.36	\$75.62	\$43.22	\$118.84	Incl in Med	\$0.00	\$0.00	\$657.36	\$0.00	\$0.00	\$1,038.64	\$751.27	\$0.00	\$751.27	\$541.78	\$433.43	\$469.73	\$0.00	\$0.00	\$0.00	\$4,182.92	\$13,573.84	\$3,895.56	\$13,286.48							
City of Morro Bay	Wastewater Systems Supervisor	\$9,311.00	\$220.54	\$1,858.00	\$2,078.54	\$0.00	\$153.21	\$153.21	\$0.00	\$21.38	\$21.38	\$744.88	\$93.11	\$0.00	\$1,491.62	\$721.60	\$93.11	\$732.78	\$429.74	\$429.74	\$501.36	\$0.00	\$100.00	\$20.83	\$4,912.77	\$14,223.77	\$4,153.93	\$13,464.93							
City of Ojai	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Pismo Beach	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of San Juan Capistrano	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
City of Santa Barbara	Wastewater Treatment Supervisor	\$12,673.20	\$992.87	\$1,360.00	\$2,352.87	\$152.82	\$0.00	\$152.82	\$21.10	\$0.00	\$21.10	\$1,013.86	\$0.00	\$0.00	\$1,524.59	\$982.17	\$0.00	\$1,524.59	\$731.15	\$584.92	\$584.92	\$194.97	\$0.00	\$0.00	\$4,980.54	\$17,653.74	\$5,005.54	\$17,678.74							
City of Santa Maria	Wastewater Supervisor	\$10,087.78	\$13.30	\$2,065.24	\$2,078.54	\$36.19	\$81.12	\$117.31	\$23.53	\$0.00	\$23.53	\$807.02	\$50.44	\$0.00	\$1,189.35	\$832.24	\$50.44	\$1,189.35	\$387.99	\$465.59	\$504.39	\$620.79	\$0.00	\$0.00	\$5,264.03	\$15,351.81	\$5,264.03	\$15,351.81							
County Santa Barbara	Wastewater Plant Operator	\$8,784.00	\$2,046.06	\$817.94	\$2,864.00	\$83.30	\$13.03	\$96.33	\$16.40	\$0.00	\$16.40	\$699.21	\$219.60	\$0.00	\$1,251.72	\$744.88	\$219.60	\$1,368.55	\$641.91	\$405.42	\$439.20	\$0.00	\$15.81	\$0.00	\$3,365.42	\$12,149.42	\$3,482.25	\$12,266.25							

City of Solvang	Wastewater Treatment Supv	\$9,228.27	\$519.64	\$1,558.91	\$2,078.54	\$166.28	\$0.00	\$166.28	\$18.06	\$0.00	\$18.06	\$0.00	\$0.00	\$738.26	\$1,383.32		\$0.00	\$754.87	\$532.40	\$425.92	\$496.91	\$0.00	\$0.00	\$750.00	\$5,885.72	\$15,113.99	\$4,519.01	\$13,747.28
Median of Comparator Agencies		\$9,355																								\$14,267		\$13,376
% Above/Below Median		-1.35%																								5.94%		2.78%
Average of Comparator Agencies		\$9,928																								\$14,544		\$14,205
% Above/Below Average		-7.04%																								3.92%		-3.22%

NCC - No Comparable Classification
X - Included in the total compensation study
X* - Included in the total compensation study as a negative number
Info - For informational purposes only. Not included in the total compensation calculation
X-C - included in Classic Retirement Total
X-P - included in PEPRA Retirement Total

Classification Notes
City of Avalon NCC - City does not provide utilities services.
City of Buellton HS +5 yrs exp in water/wastewater ops and tx programs, inc. 3 yrs admin and supv resp des.; Grade III WWTP Op Cert.
City of Carmel NCC-Handled by Carmel Area Wastewater District
City of Lompoc MQ: Requires Grade IV WWTPO Certificate
City of Morro Bay AA+ 5 yrs exp in ops of wwtx facilities, inc 2 yrs in supv or lead position. Grade IV WWTP Op Cert.; poss c **higher education required and higher level certification due to size to treatment plant.
City of Ojai NCC - City does not provide utilities services.
City of Pismo Beach NCC - Utilities Manager is a mid-management position.
City of San Juan Capistrano NCC - City does not provide utilities services.
City of Santa Barbara Similar MQ's. **Salary band/no steps**
City of Santa Maria Partially comparable - may be assigned Wastewater Treatment or Sewer Collections. 'Ideally' 5 yrs + 2 yrs supv exp; if Wastewater Treatment: Grade 4 Wastewater Treatment; if Sewer Collections/Storm Sewer: Grade 3 Collection.
County Santa Barbara T-3 +1 yr equiv to a Wastewater Plant Operator III

**CITY OF SOLVANG
COMPENSATION STUDY NOTES
2024**

Employer Paid Health Benefits	
City of Avalon	City pays 100% of EE premium and dependent premium for medical, dental and vision.
City of Buellton	City contributes a maximum of \$1059.76 for medical; 100% for medical and dental.
City of Carmel	CalPERS Kaiser FF \$2,375.72; ER: 80%; \$1,900.52; EE: \$475.14/Unrepresented: ER: 85%- \$2,019.36/EE: \$356.36; ER paid 100% medical and dental for all EE's. Dental (FF): \$148/mo.; Vision (FF): \$17.50
City of Lompoc	FF: \$1,656.13 ER paid amount. Dental: \$43.23 ER paid amount.
City of Morro Bay	City Contributes a maximum of \$1858 for medical; 100% for medical and dental.
City of Ojai	City pays 100% of EE premium and 80% of dependent premium for medical. City pays 100% of employee premium for vision and dental.
City of Pismo Beach	The City contributes a maximum of \$2,103.90 for medical, dental and vision.
City of San Juan Capistrano	The City contributes a maximum of \$2,874.50 for medical, dental and vision. Employees pay the difference (if higher) through pre-tax payroll deduction. Employee does <i>not</i> receive the difference between the cost of the plan they select and the City's contribution.
City of Santa Barbara	Kaiser - \$2352.87 monthly medical cost/ER paid: General \$1,978.54, Confidential \$2,013.54, Supervisors \$1,360.00, Management 2/22/32 \$1676.00, Management 1/21/31 \$1,718.00. \$152.82 monthly dental cost/ER paid: General and Confidential \$82.66, Supervisors and Managers \$0. \$21.10 monthly vision cost/ER paid: General and Confidential \$10.22, Supervisors and Managers \$0.
City of Santa Maria	\$2078.54 monthly medical cost/ER paid \$2,065.24 (\$1908.24+\$157 PEMHCA minimum), \$117 monthly dental cost/ER paid \$81.12 (SEIU - general ees) or \$117.31 (NMAC -non-represented management & confidential ees) , \$23.53 monthly vision cost/ER paid \$0 (SEIU) or \$23.53 (NMAC)
County Santa Barbara	\$2,864 monthly medical cost/ER paid \$817.94, \$96.33 monthly dental cost/ER paid \$13.03, \$16.40 monthly vision cost/ER paid \$0.

Employer Paid Retirement Benefits	
City of Avalon	Classic: 2% at 55, EE: 8%, ER: 11.88%. PEPRA: 2% at 62, EE: 7.75% ER: 7.87%
City of Buellton	Classic: 2% at 55, EE: 7%, ER: 13.31% both paid by ER. PEPRA: EE: 8.25%. ER: 8.18%
City of Carmel	Misc Classic: (2% at 55) EE cont - 7%; ER cont - 12.52; EE pays 3% of ER cont. Misc PEPRA: EE cont - 7.87%; ER cont - 7.75%.
City of Lompoc	Misc Classic: 2% @ 60, EE 7%; ER 11.06%. Misc PEPRA: 2% @ 60, EE 8%; ER 8%
City of Morro Bay	Classic: 2.7% at 55, EE: 8%, ER: 16.02%. PEPRA: 2% at 62, EE: 7.75%, ER: 7.87%; EE paid ER retirement contribution is 1% cost share for both Class and PEPRA EE's
City of Ojai	Classic: 2% at 55, EE: 7%, ER: 12.52%. PEPRA: 2% at 62, EE: 7.75% ER: 7.87%
City of Pismo Beach	Classic: 2.5% at 55, EE:8%, ER: 14.13%. PEPRA: 2% at 62, EE: 7.75% ER: 7.87%; Misc hired after 12/17/12 who qualify as Classic: 2% at 60, EE: 7% + 1% of ER cost, ER: 10.15%
City of San Juan Capistrano	OCERS - Classic:2.7% at 55, EE:13.19%.ER: 14.57% (based on avg age of entry); PEPRA : 2.5% at 67, EE:8.73%, ER: 9.24% (based on avg age of entry), Hybrid plan: 1.62% at 65 defined benefit formula combined with 401a defined contribution plan EE:6.4%, ER: 7.82% (based on avg age of entry).
City of Santa Barbara	2.7% @ 55 Misc: ER 12.03%, EE 8.00%, PEPRA 7.75%
City of Santa Maria	Classic prior to 7/2011: 2.7% @ 55 Misc: ER 11.79%, EE 8.00%. (Note - Classic hired after 7/2011 receive 2% @ 55) - General EEs pay 0.5%/NMAC EEs pay 2.0% of the ER contribution, PEPRA 8.25% (General EEs pay + 0.5%/NMAC EEs pay 2.0% of ER contribution). NMAC Classic EEs also have the 8% EE rate paid by the City, while the EE pays 8% of the ER rate (tax deferred contribution).
County Santa Barbara	Santa Barbara County Employee's Retirement System 2% @ 57 Misc: ER 14.25%, EE 7.96%, PRPRA 8.48%. Units 23-29 and Unit 32 pay 2.5% of the ER contribution. Units 35 and Units 41-43 pay 2.49% of the ER contribution.

Vacation Leave (at completion of year 5)	
City of Avalon	120 hrs/yr.; City Manager receives 160 hrs/yr.
City of Buellton	80 hrs/yr.
City of Carmel	120 hrs/yr or 10 hrs/mo.
City of Lompoc	120 hrs/yr or 10 hrs/mo.
City of Morro Bay	96 hrs/yr; Dept Heads receive 128 hrs/yr.
City of Ojai	104 hrs/yr.
City of Pismo Beach	120 hours/yr.
City of San Juan Capistrano	Mgmt: 145 hours/yr; Classified: 132 hours/yr.; Executives: 184 hours/yr.
City of Santa Barbara	General, Confidential Supervisory: 176 hrs/yr; Managers: 200 hrs/yr; Executives: 224 hrs/yr
City of Santa Maria	General Ees: 12 days/yr; NMAC Ees: 15 days/yr
County Santa Barbara	152 hrs/yr

Sick Leave	
City of Avalon	8 hrs/mo.
City of Buellton	8 hrs/mo.
City of Carmel	96 hrs/yr./ 8 hrs/mo.
City of Lompoc	96 hrs/yr./ 8 hrs/mo.
City of Morro Bay	8 hrs/mo.
City of Ojai	8 hours/mo
City of Pismo Beach	8 hours/mo
City of San Juan Capistrano	8 hours/mo
City of Santa Barbara	General/Confidential Supervisory/Managers/Executive Ees: 8 hrs/mo. Managers/Executive Ees: After 5 yrs: 16 hrs/ yr additional sick leave.
City of Santa Maria	8 hrs/mo
County Santa Barbara	12 days/yr

Holiday (Including Floating Holidays)	
City of Avalon	12 holidays + 2 personal holidays
City of Buellton	12 holidays + 1 personal holiday
City of Carmel	MGMT/GE Units: 12 days/8 hrs/mo.; City Manager: 13 days/ 8.67 hrs/mo.
City of Lompoc	Mgmt/Sup: 12 + 1 floating
City of Morro Bay	12 holidays + 2 personal holidays
City of Ojai	13 holidays
City of Pismo Beach	11 holidays + 2 personal holidays
City of San Juan Capistrano	12 holidays and 20 hours floating holiday
City of Santa Barbara	12 holidays/0 FH
City of Santa Maria	7 holidays/6 FH
County Santa Barbara	11 holidays + 1 FH: Unrepresented Managers unit 35/43, Assistant DH unit 42, Appointed DH unit 41, SEIU unit 20 11 holidays + 2 FH: Confidential unit 32, Engineers/Technicians units 28 and 29, SEIU units 21 - 27

Personal/Administrative Leave	
City of Avalon	Conf/Unrep: 56 hrs/yr; Mgmt: 72 hrs/yr;
City of Buellton	Mgmt: 64 hrs/yr
City of Carmel	General EE Unit: 16 hrs/yr general leave; Management: 16 hrs/yr general leave + 80 hrs/yr; executive leave.
City of Lompoc	Exempt: 5.334 additional vacation hours/month (64 hours per year).
City of Morro Bay	Unrep/Conf: 45 hrs/yr; Unrep Mgmt: 72 hrs/yr; Dept. Heads: 80 hrs/yr. (City Manager may inc. Dept Heads to 120 hrs/yr for exceptional and documented circumstances.
City of Ojai	Mgt: 80 hours/yr
City of Pismo Beach	Mid-Mgt/Profesional: 56 hours/yr.; Mgt: 96 hours/yr.
City of San Juan Capistrano	Mgt: 80 hours/yr.
City of Santa Barbara	Employees shall be entitled to 32 hours personal leave each fiscal year per the following schedule: Managers/Executive Ees: 40 hrs management leave.
City of Santa Maria	General EEs - Personal Leave: 0-5 yrs = 128 hrs/yr 6 yrs = 140nhrs/yr 10 yrs = 164 hrs/ys 15 yrs = 188 hrs/yr 20 yrs = 194 hrs/yr NMAC EEs - Management Leave: Executive Level EEs receive 80 hrs Management Leave, Mid-level Management EEs receive 64 hrs Management Leave, other exempt management classes receive 32 hrs Management Leave (non-exempt confidential positions receive overtime or compensatory time off).
County Santa Barbara	Salaried employee in units 41 and 42 receive 80 hrs of management leave, and untis 35 and 43 receive 40 hrs of management leave per payroll year.

Employer Contribution to Deferred Compensation	
City of Avalon	None
City of Buellton	ER contributes 6% after 1 yr of employment
City of Carmel	General EE Unit/Management: \$75/mo.; City Manager: \$18,000/yr./\$1,500/mo.
City of Lompoc	N/A
City of Morro Bay	ER matches 2:1 - SEIU - Up to \$1200/yr. max; Unrep/Conf and Mgmt - Up to \$1500/yr. max; Dept Heads - Up to \$3500/yr. max.
City of Ojai	ER matches up to \$200/mo.; City Manager: ER matches up to 3% of salary.
City of Pismo Beach	ER contributes \$1500/year for SEIU; \$7,000/yr for Supervisory/Technical/Mid-Mgt/Professional; \$1,4000/yr for Mgt. Matching is not required.
City of San Juan Capistrano	ER matches up to \$100/month for classified and management. Executive employees receive \$250/month. City Manager receives 100% of the annual IRS normal contribution limit (\$23,000 in 2024).
City of Santa Barbara	PEPRA employees who participate in deferred compensation are eligible to receive up to \$25 per pay period matching City contribution (max \$650/yr). This amount has been included in the Total Benefits PEPRA Retirement column, but not shown in the Deferred Compensation column since it doesn't apply to Classic PERS members.
City of Santa Maria	General EEs: Plan is provided with no ER contributions. NMAC EEs receive \$11.54/pay period to a 457 plan, except the City Manager and City Attorney who receive a 2% per pay period contribution into a 401(a) plan.
County Santa Barbara	Unrepresented Managers units 35 and 43: ER contributes 0.24% to 401(a) plan. SEIU units 21 and 22: ER contributes 0.36% to 401(a) plan. SEIU unit 20: ER contributes 0.24% to 401(a) plan. SEIU units 26 and 27: ER contributes 0.18% to 401(a) plan. Other units do not receive an ER contribution.

Other Forms of Compensation	
City of Avalon	Maintenance EE's receive laundry allowance of \$300/yr.; Cell Phone Allowance: Conf/Unrep \$25/mo & Mgmt \$85/mo.
City of Buellton	Field Workers receive pant allowance of \$300/yr and safety shoe allowance of \$200/yr.
City of Carmel	Wellness Reimbursement: \$25/mo. for gym/health/ fitness membership; City Manager: Professional Dues/Subscriptions \$3500/yr-\$291.67/mo.
City of Lompoc	Bilingual Pay: \$150/month-Oral - \$190/month Written and Oral.
City of Morro Bay	Maint. Worker/Supv - \$250/yr safety shoe allowance; Dept Heads - \$250/mo. auto allowance.
City of Ojai	City Manager: \$500/mo auto allowance
City of Pismo Beach	City Manager: \$300/mo auto allowance and \$75/mo mobile phone allowance
City of San Juan Capistrano	City Manager: \$500/mo. Auto allowance. City Clerk: \$250/mo auto allowance and \$80/mo cell phone allowance.
City of Santa Barbara	<p>City Administrator = automobile allowance of \$755 per month; relocation allowance up to \$16,820 + monthly housing allowance of \$3,423 for 36 months.</p> <p>The City provides \$800/yr tool allowance to regular, full-time incumbents in Vehicle Services Asst, Automotive/Equipment Tech, Fleet Services Tech I/II, Lead Equipment Tech, and Heavy Equipment Tech classes in the Motor Pool.</p> <p><u>Swing Shift</u> <u>Graveyard Shift</u> <u>Weekend Shift</u> \$1.50/ hour \$3.00/ hour \$1.50/hour</p> <p>Bilingual Pay: General - \$100 biweekly/\$150 biweekly for advanced skills, Supervisory - \$64 biweekly Mechanics: \$800/yr Boot allowance: \$230/yr</p>
City of Santa Barbara	75% commuter bus or vanpool subsidy (\$150/mo)
City of Santa Maria	<p>For EEs hired before 7/2011 who have been continuously employed by the City: General EEs = 5% longevity pay/NMAC EEs = 6% longevity pay .</p> <p>Bilingual pay - basic \$55/mo, advanced \$100/mo, extensive written translations \$250/mo</p>
County Santa Barbara	<p>Bilingual pay: \$206/mo for Unrepresented Managers units 35 and 43, Confidential unit 32, Engineers/Technicians units 28 and 29, SEIU units 20-27</p> <p>Auto Allowance: \$227/mo for Assistant DH (Unit 42), \$568/mo for Appointed DH (Unit 41), \$650/mo for County Executive Officer (Unit 41).</p> <p>Uniform Allowance \$10.83 - \$21.67 per month for designated classes.</p> <p>Employees in designated classifications employed at the County Jail, Juvenile Hall, or Los Prietos Boys Academy/ Boys Camp shall receive a 5% special duty allowance.</p>

The following benefit is for informational purposes only. This benefit is not included in the total compensation calculation as the actual cost varies between

Certification Pay	
City of Avalon	None
City of Buellton	EE who hold certification by the State Water Resources Control Board that is not a MQ of position receive additional \$100/mo; EE's in admin or planning who hold Notary certification receive \$50/pp; City Clerk who holds or obtains CMC designation and certification from the International Institute of Municipal Clerks receives \$100/pp.
City of Carmel	As recommended by a Department Head and subject to approval by the City Administrator, the City may provide a flat monthly payment to employees who obtain certification or license that provides added benefit to the City, beyond the requirements of the employee's position. The Parties agree that topics of eligible types of certifications or licenses, the amounts of pay, and limits on numbers of pay and numbers of employees authorized to receive pay will all be included in the Joint Labor Management Committee meetings intended to take place during the term of this Agreement, pursuant to Section 27.5 of this Agreement.
City of Lompoc	N/A
City of Morro Bay	None
City of Ojai	None
City of Pismo Beach	EE with certification higher than required for their position: 2.5% (subject to prior approval). Pesticide Applicator's license: 2.5% pay increase. Class A Driver's License with a Hazmat Endorsement: 2.5% EE eligible for max 2 cert pays (total of 5%). Notary pay: \$25/pay period.
City of San Juan Capistrano	Building Inspector is eligible for one time \$100 recognition bonus for certifications above and beyond those required for position and of value to the City, including ICBO certificates (Housing Inspector, Mechanical Inspector, Plumbing Inspector, Combination Dwelling Inspector, Electrical Inspector, Light Commercial Combination Inspector). EE with Class A or B Driver License receive \$100 recognition bonus annually.
City of Santa Barbara	General: Engineer/licenced architect Registration pay 5%.
City of Santa Maria	EEs assigned to obtain/retain Class A or B driver's license receive 2.5% certification pay. Education/Certification Incentive (related but in addition to regular requirements): AA/60 units = 2.5%, BA/MA = 5% (max 5%), and Water Resources/ Water Systems/Wastewater Operstors - EEs with a certification higher than the requirement receive 2.5% incentive for each certification (max 5%), and Building Permit Technicians who satisfactorily complete a 3 unit semester International Building Code course receive 2.5%/possession of ICBO Building Permit Technician Certification receive 5%, and Code Compliance Officers, Building Inspectors, and Plans Examiners receive 2.5% for 2 ICBO/ICC/IAPMA certifications or 5% for 4 ICBO/ICC/IAPMA certifications (max 5%), and Parks/Public Works employees with a Qualified Applicatoion Certificate receive 2.5% (max 2 EEs in each department).

<p>County Santa Barbara</p>	<ul style="list-style-type: none"> - 5% for no more than one EE in the Engineering Technician, Supervising classification, possessing a registration in the State of California as a professional Land Surveyor. - EEs regularly assigned duties to maintain County waste water systems receive a special duty allowance of 5% for earning Grade 1 certification from CWEA, and an additional 5% for CWEA Grade 2 certification. - Up to three employees in PW w/Agricultural Pest Control license and are regularly assigned specialized duties outside their job classification(s) in relation to this licensure shall receive an additional biweekly allowance equivalent to 5% of the biweekly step E salary for the classification of Pesticide Specialist. - One (1) Public Works Maintenance Worker I/II, or Urban Forestry Maintenance Worker I/II, regularly assigned duties in the Urban Forestry Unit of the Transportation Division that require journeyman level knowledge, skills and abilities in the concrete construction trade as certified by the Public Works Director shall receive a ten percent (10%) special duty allowance. - Auditor-Controller's Department EEs who maintain a Certified Public Accounting license shall receive a 5% special duty allowance: Accountant – Auditor I/II/III, Audit Supervisor, Cost Analyst I/II, Financial Accounting Analyst I/II/Sr., Financial Systems Analyst I/II/Senior. - 5% allowance for Financial Svcs Mngr I/II/III, County Budget Director, Asst Auditor/Controller, Chief Dpty Controller, Chief Dpty Auditor, Asst Treasurer/Tax Collector-Public Administrator, Chief Investment Ofcr, departmental Chief Financial and Administrative Officers who maintain a CPA.
-----------------------------	--

Standby Pay	
City of Avalon	Minimum of 2 hours overtime pay.
City of Buellton	EE's placed on-call receive \$60.25 each payperiod for which they are on-call.
	<p>If an employee is placed on standby duty, such employee shall be compensated for the time spent on assigned standby at two dollars and fifty cents (\$2.50) per hour. If such standby is spent on weekends or holidays, the employee shall be compensated at three dollars (\$3.00) per hour. No employee shall be compensated for standby duty and call back work simultaneously.</p> <p>In situations where an employee is called back to work during a non-scheduled period of time the employee shall be granted a minimum of two (2) hours overtime.</p>
City of Carmel	
City of Lompoc	2 hours straight time for each 8 hours assigned standby time. Minimum 2 hours regular pay for call-back.
City of Morro Bay	EE's receive \$60/day; call back- minimum of 3 hrs overtime (4.5 hrs)
City of Ojai	\$2.50/hour 3 hour minimum; 13 ½ hour max per day.
City of Pismo Beach	\$60/day.
City of San Juan Capistrano	CA minimum wage for every hour or portion of hour on stand-by. Calls for service paid at OT rate, with 2 hr. minimum. Classified EE who receive phone call from personnel on standby or emergency call-out, receive 30 min. of regular pay per phone call.
City of Santa Barbara	General/Confidential /Supervisory: 2 hours of straight-time pay for each 8 hours (or fraction thereof) on standby.
City of Santa Maria	Must remain within 30 miles of city - \$3.00/hr of standby.
County Santa Barbara	\$4.00/hr of standby.



CITY COUNCIL STAFF REPORT

AGENDA ITEM # 8.a

Meeting Date: January 27, 2025

SUBJECT: Discussion and possible action to approve the 2023/2024 Annual Comprehensive Financial Report as presented by Mitesh Desai, CPA from Badawi & Associates

PREPARED BY: Wendy Berry, Administrative Services Director

DISCUSSION:

On October 28, 2024, the City entered into a contract with Badawi and Associates for auditing services for three-years.

Badawi & Associates conducts their audit in accordance with generally accepted auditing standards as they pertain to Government Auditing Standards issued by the Comptroller General of the United States. In Badawi and Associates' opinion, the financial statements present fairly, in all material aspects, the financial position of the City of Solvang as of June 30, 2024. Mitesh Desai will give a presentation on the financial report and findings of the audit.

The City has two types of funds: Governmental Funds and Proprietary Funds. Governmental funds (*governmental activities*) account for the core services and activities of a city government. Governmental funds and the activities they pay for are mostly from taxes. Proprietary Funds (*business type activities*) are considered enterprise funds and internal service funds. The City's Enterprise Funds are Water, Wastewater and Transit. The Internal Service Fund allocates costs internally and is the Vehicle Pool. The Enterprise Funds' revenue comes from rates and doesn't not allow for money to be shared with other funds.

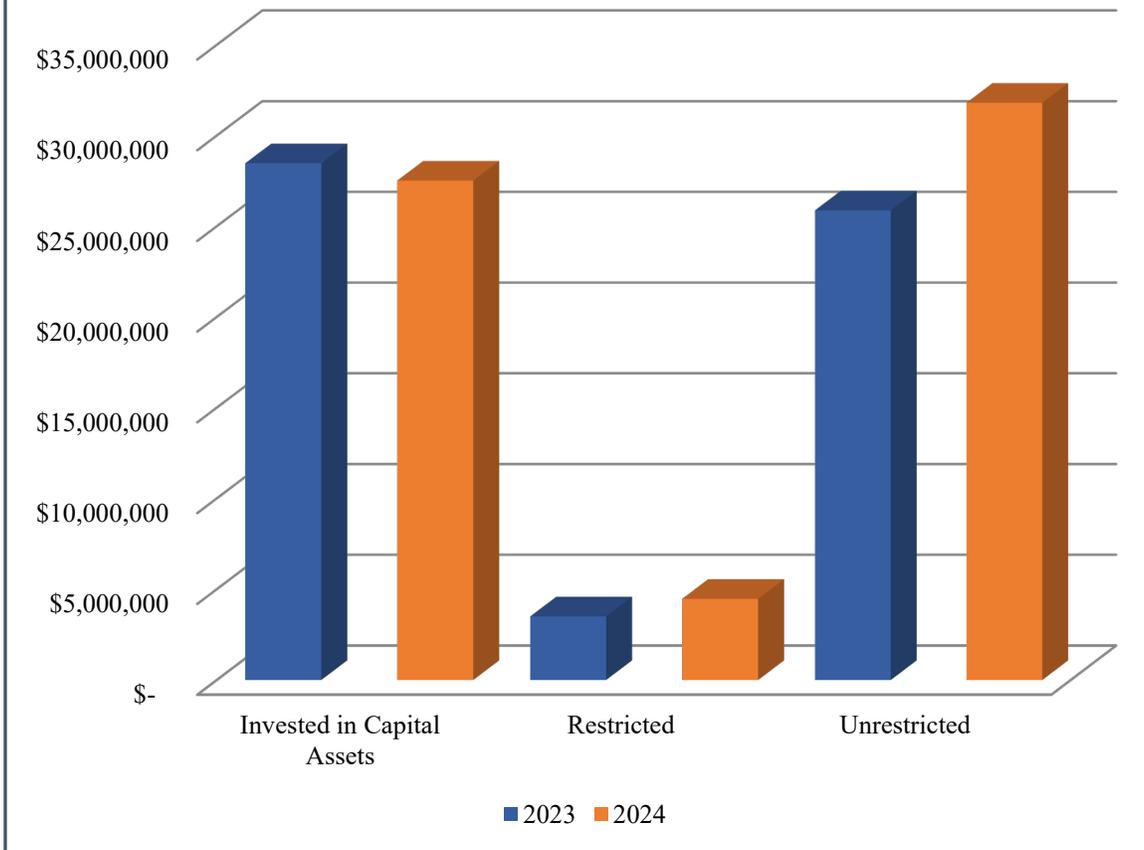
Citywide, the total net position increased by \$5.9 million or 10.3% higher than 2022-2023 after conducting all operations and programs. The net position totaled \$63.8 million dollars at year-end. Of that amount, \$31.8 million (the unrestricted net position) may be used to meet the City's ongoing obligations and operating expenses for the next fiscal year. The increase is due to increased tax revenues and higher revenues generated from Utility Services.

Table A-1 below is the overall net position Citywide.

**Table A-1
City of Solvang Net Position**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>		Total Percentage Change
	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023-2024</u>
Assets:							
Current and other Assets	\$ 22,898,194	\$ 29,033,164	\$ 12,945,207	\$ 13,860,682	\$ 35,843,401	\$ 42,893,846	20%
Capital Assets	14,902,003	14,172,782	13,568,698	13,341,856	28,470,701	27,514,638	-3%
Total Assets	\$ 37,800,197	\$ 43,205,946	\$ 26,513,905	\$ 27,202,538	\$ 64,314,102	\$ 70,408,484	9%
Deferred outflows of resources:							
Pension and OPEB plans deferrals	\$ 2,045,194	\$ 1,988,245	\$ 681,731	\$ 662,749	\$ 2,726,925	\$ 2,650,994	-3%
Current liabilities	\$ 599,530	\$ 648,385	\$ 443,504	\$ 310,946	\$ 1,043,034	\$ 959,331	-8%
Noncurrent liabilities	5,241,091	5,556,941	1,769,498	1,865,859	7,010,589	7,422,800	6%
Total Liabilities	\$ 5,840,621	\$ 6,205,326	\$ 2,213,002	\$ 2,176,805	\$ 8,053,623	\$ 8,382,131	4%
Deferred inflows of resources:							
Pension, OPEB, and leases	\$ 731,819	\$ 558,306	\$ 410,333	\$ 336,262	\$ 1,142,152	\$ 894,568	-22%
Net Position:							
Invested in capital assets	\$ 14,902,003	\$ 14,172,782	\$ 13,568,698	\$ 13,341,856	\$ 28,470,701	\$ 27,514,638	-3%
Restricted	3,498,573	4,464,873	-	-	3,498,573	4,464,873	28%
Unrestricted	14,872,375	19,792,904	11,003,603	12,010,364	25,875,978	31,803,268	23%
Total Net Position	\$ 33,272,951	\$ 38,430,559	\$ 24,572,301	\$ 25,352,220	\$ 57,845,252	\$ 63,782,779	10%

**CITY OF SOLVANG Net Position
June 30, 2023 and 2024**



Overall, Citywide revenues from governmental activities, grants and taxes increased approximately \$2.2 million compared to the 2022-2023 fiscal year. This increase is mainly due to the first full year of collections of the 1% Measure U sales tax initiative and an increase in interest revenue.

As of June 30, 2024, the City of Solvang’s governmental funds reported combined fund balances of \$27,172,342, an increase of \$6,074,096 in comparison with the prior year.

Approximately 58% of this amount (\$15,764,993) constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is either not spendable, restricted, assigned, or committed, to indicate that it is 1) not in spendable form (\$56,257); 2) restricted for particular purposes (\$26,315); 3) committed for particular purposes (\$6,627,743); or 4) assigned for particular purposes (\$272,486). The increase in governmental funds from fiscal year 2022-23 to fiscal year 2023-24, was due primarily to new tax revenues (Measure U) as well as an increase in TOT, property taxes and interest received.

The table below identifies the unrestricted year-end fund balances and the net increase from the prior year.

Fund	FY 2022-23 Unrestricted Ending Balance	FY 2023-24 Unrestricted Ending Balance	Net Increase/ Decrease
General Fund * Includes Measure U	\$10,335,782	\$15,764,993	\$5,429,211
Government Impact Fees	\$1,565,428	\$1,664,759	\$99,331
Traffic Safety	\$3,367	\$5,044	\$1,677
Gas Tax	\$25,296	\$236,391	\$211,095
Local Transportation	\$426,903	\$499,577	\$72,674
Measure A	\$1,024,149	\$1,525,242	\$501,093
Skytt Mesa LLMD	\$425,572	\$507,545	\$81,973
Water	\$7,820,534	\$8,303,826	\$483,292
Wastewater	\$1,519,529	\$1,978,827	\$459,298
Transit	\$1,663,540	\$1,727,711	\$64,171
Total	\$24,810,100	\$32,213,915	\$7,403,815

General Fund

The General Fund reported a fund balance of \$22.7 million at the end of the 2024 fiscal year: an increase of approximately \$5.1 million or 28.9% above the fiscal year 2022-2023 balance. Per the Combined Reserve and Fund Policy, 50% of the current year operating budget is committed for the emergency contingencies which, of the \$22.7 million, \$6.6 million is committed to emergencies. The Emergency Contingency decreased \$639,000 due to expenses being decreased.

Transient Occupancy Tax collections increased approximately \$505,000, or 7.4%, from fiscal year 2022-23, primarily driven by the reopening of a hotel following its restoration.

The increase in General Fund's ending balance can be attributed primarily to the increase in transient occupancy tax and interest.

The chart below identifies the changes in General Fund revenue between FY 2022-23 and 2023-24.

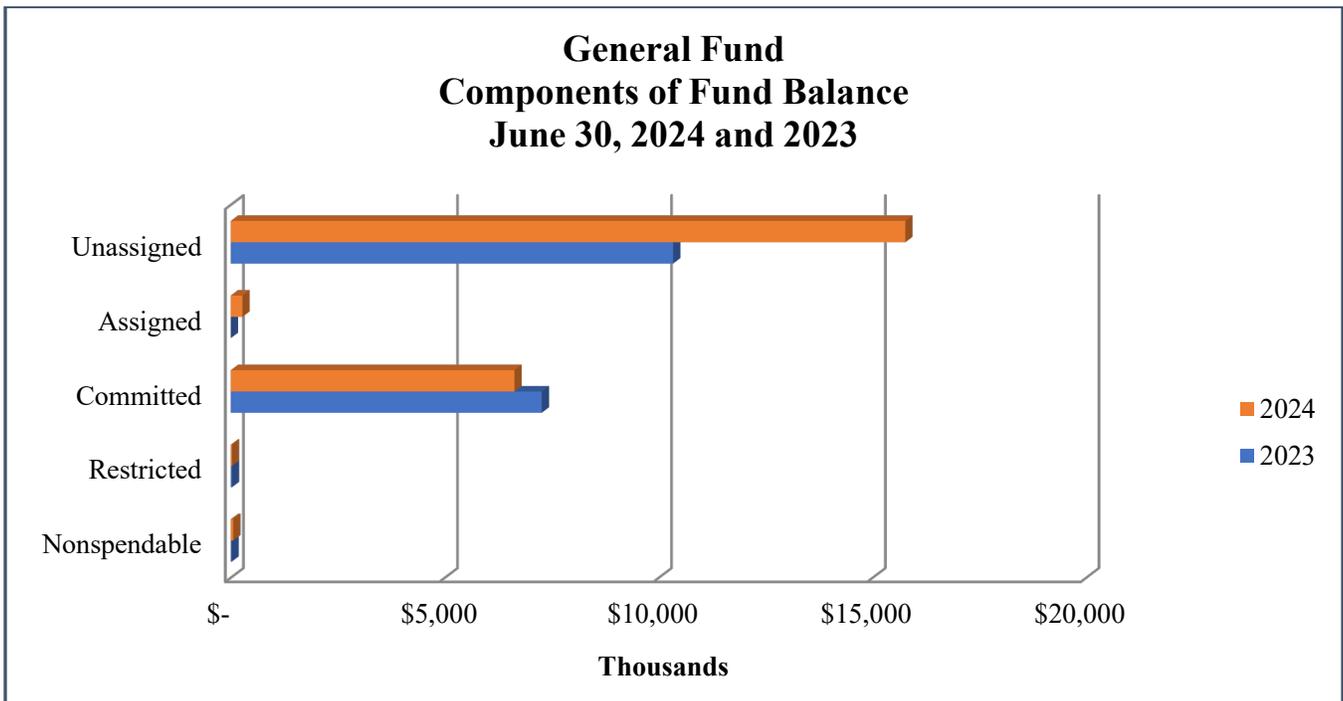
Fiscal Year Comparison			
General Fund	2022-23	2023-24	Over/(Under)
Revenues			
Taxes	\$10,929,477	\$13,383,152	\$2,453,685
Licenses and Permits	\$278,418	\$200,681	(\$77,737)
Fines and Forfeits	\$50	0	(\$50)
Intergovernmental	\$1,069,199	\$365,032	(\$704,167)
Interest	\$276,615	\$883,532	\$611,917
Charges for Services	\$1,028,743	\$1,012,282	(\$16,461)
Miscellaneous	\$280,700	\$37,612	(\$243,088)
TOTAL	\$13,863,202	\$15,882,291	\$2,019,089

General Fund Expenditures	2022-23	2023-24	Over/(Under)
General Government	\$2,863,503	\$2,535,335	(\$328,168)
Public Safety	\$2,366,496	\$2,909,221	\$562,725
Culture and Recreation	\$1,147,486	\$1,214,392	\$66,906
Community Development	\$829,798	\$940,107	\$110,309
Public Works	\$2,452,471	\$3,161,656	\$709,185
Capital Outlay	\$57,145	\$36,264	\$20,188
Total	\$9,716,899	\$10,796,975	\$1,080,076

After accounting for designated reserves and other items, the General Fund has an unassigned balance of \$15,764,993 which includes Measure U. Measure U funds are a general fund tax but are managed separately for budgeting purposes and are combined with the general fund for auditing purposes. Measure U received \$2,498,834 in revenue and spent \$500,000 for the sheriff contract. The available Measure U funds are \$2,535,097 which is inclusive in the General Fund unassigned balance.

The General Fund designations are as follows:

Unassigned	\$15,764,993
Committed	\$6,627,743
Non-Spendable	\$56,257
Restricted	\$26,315
Assigned	\$272,486
TOTAL	\$22,747,794



Enterprise Funds (Proprietary Funds – Business Type Activities)

The unrestricted ending balances for the Enterprise Funds are shown below. The Water fund increased its Net Position by approximately \$483,292. The Wastewater Fund increased its net position by \$459,258 and Transit increased its net position by \$64,171.

Fund #	Fund	FY 2022-23 Ending Balance	FY 2023-24 Ending Balance	Net Increase/Decrease
500	Water	\$7,820,534	\$8,303,826	\$483,292
501	Wastewater	\$1,519,529	\$1,978,827	\$459,258
502	Transit	\$1,663,540	\$1,727,711	\$64,171

Water revenue increased by 3.9% due to interest income and a slight increase in connection and inspection fees. Wastewater revenue increased 19.8% from interest income and service fees. Transit revenue decreased by 6.34% due to decrease in state funding and farebox revenue.

Fund #	Fund	FY 2022-23 Revenue	FY 2023-24 Revenue	Net Increase/Decrease
500	Water	\$5,112,107	\$5,315,586	\$203,479
501	Wastewater	\$1,953,239	\$2,340,151	\$386,912
502	Transit	\$56,068	\$52,511	(\$3,557)

Water expenses increased 20.7% from legal fees, chlorination, and studies, Wastewater expenses increased 9.7% from higher utility costs and salary increases from being fully staffed. Transit expenses decreased by 3.9% from no study, reduced depreciation, and professional services.

Fund #	Fund	FY 2022-23 Operating Expenses	FY 2023-24 Operating Expenses	Net Increase/Decrease
500	Water	\$4,303,598	\$5,196,398	\$892,800
501	Wastewater	\$2,402,724	\$2,636,207	\$233,483
502	Transit	\$1,134,410	\$1,090,036	\$44,374

In the coming months as part of the annual budget process, Staff will be presenting options for using a portion of those funds for our Capital Improvement Plan projects, and to pay down some of our outstanding liabilities including:

- Other Post-Employment Benefits (OPEB)
- Unfunded Pension Liability (CalPERS)

ALTERNATIVES:

No alternatives

FISCAL IMPACT:

No fiscal impact

ATTACHMENTS:

- Annual Comprehensive Financial Report
- Badawi & Assoc. ACFR Power Point Presentation

Annual Comprehensive Financial Report City of Solvang, California



For the Fiscal Year
ended June 30, 2024

City of Solvang

Solvang, California

Annual Comprehensive Financial Report

For the year ended June 30, 2024

Prepared by:
Finance Department

City of Solvang
Annual Comprehensive Financial Report
For the year ended June 30, 2024

Table of Contents

	<u>Page</u>
<u>INTRODUCTORY SECTION:</u>	
Table of Contents	i
Transmittal Letter	3
GFOA Certificate	7
Organization Chart	8
List of Elected and Appointed Officials.....	9
 <u>FINANCIAL SECTION</u>	
Independent Auditor’s Report	13
Management’s Discussion and Analysis.....	17
 Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	34
Statement of Activities	36
 Fund Financial Statements:	
Governmental Fund Financial Statements:	
Balance Sheet.....	42
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position	43
Statement of Revenues, Expenditures and Changes in Fund Balances	44
Reconciliation of the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities	45
Proprietary Fund Financial Statements:	
Statement of Net Position.....	48
Statement of Revenues, Expenses and Changes in Net Position.....	50
Statement of Cash Flows	52
 Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Position.....	56
Statement of Changes in Fiduciary Net Position	57
 Notes to Basic Financial Statements	 61

City of Solvang
Annual Comprehensive Financial Report
For the year ended June 30, 2024

Table of Contents, Continued

	<u>Page</u>
Required Supplementary Information (Unaudited):	
Defined Benefit Pension Plan:	
Schedule of Proportionate Share of the Net Pension Liability	90
Schedule of Contributions	92
Other Postemployment Benefits Plan:	
Schedule of Changes in the Net OPEB Liability and Related Ratios.....	94
Budgets and Budgetary Accounting.....	96
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
General Fund.....	97
Supplementary Information:	
Non-Major Governmental Funds:	
Combining Balance Sheet	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	104
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Impact Fee Special Revenue Fund	106
Traffic Safety Special Revenue Fund	107
Gas Tax Special Revenue Fund	108
Local Transportation Special Revenue Fund.....	109
Measure A Special Revenue Fund	110
Skytt Mesa LLMD Special Revenue Fund	111
City Capital Project Fund	112
 <u>STATISTICAL SECTION (Unaudited)</u>	
Financial Trends:	
Net Position by Component.....	115
Changes in Net Position	116
Fund Balances of Governmental Funds	118
Changes in Fund Balances of Governmental Funds	119
 Revenue Capacity Information:	
Assessed Value and Estimated Actual Value of Taxable Property	120
Direct and Overlapping Property Tax Rates	121
Principal Property Taxpayers – Top Ten Payers.....	122
Property Tax Levies and Collections	123
Transient Occupancy Tax – Principal Payers and Other Data.....	124
Water Rates.....	125
Water Revenue Concentration Data	126
Principal Water Sale Purchasers – Top Ten.....	127

City of Solvang
Annual Comprehensive Financial Report
For the year ended June 30, 2024

Table of Contents, Continued

	<u>Page</u>
 <u>STATISTICAL SECTION (Unaudited), Continued</u>	
Debt Capacity Information:	
Ratios of Outstanding Debt by Type	128
Direct and Overlapping Governmental Activities Debt	129
Legal Debt Margin Information	130
Pledged-Revenue Coverage	131
 Demographic and Economic Information:	
Demographic and Economic Statistics	132
Principal Employers for City of Solvang	133
 Operating Information:	
Full-Time Equivalent City Government Employees by Function/Program	134
Operating Indicators by Function/Program	135
Capital Asset Statistics by Function/Program	136

This page intentionally left blank

INTRODUCTORY SECTION

This page intentionally left blank



January 27, 2025

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Solvang:

The City follows a policy of preparing a complete set of financial statements in conformity with U.S. generally accepted accounting principles after the end of each fiscal year. This report is published to fulfill that policy for the fiscal year ended June 30, 2024.

Management of the City of Solvang assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that the City has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the City's financial statements are free of material misstatements.

The firm of Badawi & Associates, Certified Public Accountants, has issued an unmodified independent auditor's report on the City of Solvang's financial statements for the fiscal year ended June 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City of Solvang

Solvang, meaning "Sunny Field," was founded in 1911 by a group of Danish educators from the Midwest who were in search of a site for a Danish-type folk school. They liked what they saw and envisioned the location of the potential town, nestled between the Santa Ynez and San Rafael Mountain ranges as an ideal place to launch the school and where settlers could develop a Danish Colony that we now know as Solvang. Although Solvang has since developed into one of California's main tourist attractions, its many Danish-American residents continue to perpetuate their Danish heritage as seen by the architectural style in the downtown tourist area. The City is located inland along the Central Coast, some 45 miles north of Santa Barbara, in the historic Santa Ynez Valley.

The City was incorporated on May 1, 1985. It subsequently transitioned from a General Law City to a Charter City in November 2006. Becoming a "Charter City" means we have more "local home rule" authority than cities that incorporate under the "general laws" of the State of California. The Charter is the City's "Constitution," and any changes must be approved by the voters.

The City operates under the “Council-Manager” form of government. Policy making and legislative authority are vested in the City Council consisting of the Mayor and four other elected Council members. The Council is responsible for, among other matters, setting policy, passing ordinances, adopting the City Budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the daily operations of the City, appointing other employees, and overseeing daily operations of the City. The Council members are elected to four-year staggered terms and in 2008, the City transitioned from an appointed Mayor to an elected Mayor with a two-year term and is an equal member of the City Council.

The City of Solvang offers a comprehensive array of municipal services, including the construction and upkeep of city streets, storm drains, and other similar infrastructure assets. It is also responsible for the maintenance of parks and the organization of community recreational activities. Water, wastewater, and transit services are provided through an enterprise fund or business type structure. Additionally, the City has a contract with the County of Santa Barbara for law enforcement services.

The City’s biennial budget serves as the foundation for the City of Solvang’s financial planning and control system. Once a final draft budget is achieved, it is presented to the City Council. The City Council holds public hearings on the proposed budget and ultimately adopts a formal budget. The budget is adopted by fund, department, program, and object. During the year, the City Council periodically reviews the City’s actual financial activity in relationship to the original budget, and as necessary amends the original budget to reflect changing conditions. For the next budget cycle, the City will be implementing a more efficient and transparent budgeting software to increase community engagement and understanding.

The general fund budgetary comparison is considered a major fund according to the new reporting standards and is presented as required supplementary information in a separate section of this report following the financial statement notes. In addition, for the City’s other governmental type funds with adopted budgets, a budget to actual comparison schedule is presented as optional information within the combined statements and individual fund schedules section.

Local Economy

The City’s economy heavily relies on tourism, which contributes over 60% of the general fund revenues. The City offers various major attractions that appeal to visitors, such as the famous Danish-themed village, charming shops, inns and bakeries with European-style streets and architecture, local wineries, galleries, golf courses, equestrian activities, livestock production, the historic Santa Ines Mission, the Elverhoj Museum of History and Art, Julefest and other special events.

This year the City saw an increase in property tax revenue of 3.7%, and sales tax revenues increased by 42.9%, the substantial increase in sales tax revenues is due to the first full year of collections of the 1% Measure U sales tax initiative. Our top three sales tax generators by business category for Fiscal Year 2023-24 are retail, food services, and transportation, in that order. Our

largest General Fund revenue source, Transient Occupancy Tax (TOT) increased by 7.4%, but the occupancy rate decreased by 3.76%.

While the trends in revenues showed increases in percentage terms, it should be noted that the Fiscal Year ending June 30, 2024, was the best fiscal year on record in terms of Governmental Activities Revenues. Those revenues increased by \$2.2 million or 14.8% from Fiscal Year 2022-23. This increase in revenues in Fiscal Year 2023-24 can be attributed to an increase in tax revenues, mainly the first full year of collections of the 1% Measure U sales tax initiative, and an increase in TOT collected.

The City is also mindful of costs associated with increasing pension and retiree health liabilities, and growing regulations for stormwater management, requiring additional resources for implementation. The City continues to take a very conservative approach in the budgeting process. The City strives to operate within current revenue streams and is careful to minimize use of reserves. Staff is aware of the challenges the City faces and continue to be conservative in their spending.

Long Term Financial Planning and Major Initiatives

The City completed about \$922 thousand in capital projects for the fiscal year ending 2023-24. For FY 2024-26, the City has budgeted approximately \$25.5 million for capital projects, mostly for Water, Wastewater and Public Works. An additional \$25.8 million in capital projects are included in the City's Ten-Year Capital Improvement Plan. These projects include about \$9.1 million in public works projects, \$10 million for Wastewater system improvements, \$6 million for Water and \$1 million for Sewer improvements.

The major initiatives planned for FY 2024-26 are Waterline Replacements in several locations and continuation of the WWTP upgrade phases 2 & 3, which will be followed by various General Fund, Transit, and Sewer projects.

The General Fund ended fiscal year 2023-24 with a fund balance of approximately \$22.7 million. Of that fund balance, \$6.6 million is committed for emergency reserves, and approximately \$16 million remained unassigned. There is approximately \$4.4 million available in Gas Tax, Impact Fees, Traffic Safety, Measure A, and Local Transportation funds, which will be used for future projects, mainly street infrastructure, improvements, maintenance, and sidewalk projects.

Relevant Financial Policies

The City Council adopted a Fund Balance Policy in 2013 that sets the City's General Fund balance committed for emergency contingencies at 50% of the current year operating budget and is to be adjusted annually.

Starting in the 2019-20 Fiscal Year, the City reviews and adopts financial policies annually as part of the budget adoption process. The policies include strategic goals, budget monitoring, long-term financial planning, fund balance reserve, capital improvement program funding, and debt financing.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Solvang for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. The City has received this award for 34 of the last 35 years. To be awarded a Certificate of Achievement, the City must publish an easily readable and efficiently organized ACFR that satisfies both generally accepted accounting principles and applicable legal and program requirements.

A Certificate of Achievement is valid for a one-year period only. We believe the City's current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

There are several benefits from participating in this program beyond simply gaining recognition for our efforts. We believe by striving for excellence in meeting the program standards and goals, we can produce quality reports and receive comments for improvements from other municipal finance professionals. This allows us to gain a "fresh" perspective and continually improve in our reporting for the benefit of the City and the public at large.

The preparation of this report would not have been possible without the efficient and dedicated services of the *entire Finance division staff*. We are very proud of our teamwork here and would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report and their effort throughout the year to ensure the integrity of the financial records.

Respectfully submitted,



Randy Murphy
City Manager



Wendy Berry
Administrative Services Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Solvang
California**

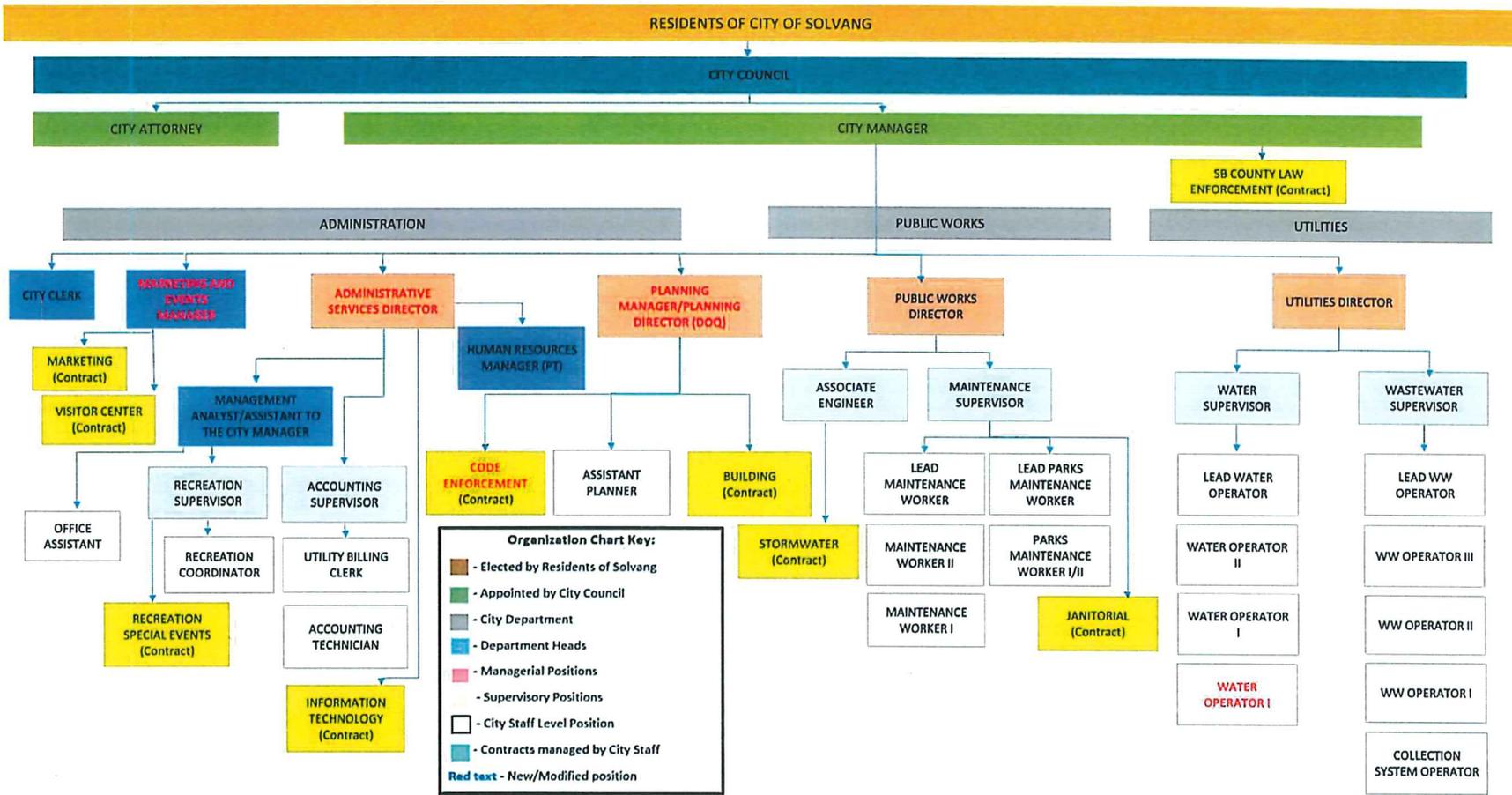
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

FY 2022-24 Organizational Chart



City of Solvang
List of Elected and Appointed Officials
As of June 30, 2024

Elected Officials

Mayor - At large	Mark Infanti
Council Member - District 4	Elizabeth Orona
Council Member - At large	Robert Clarke
Council Member - District 3	David Brown
Council Member - At large	Claudia Orona

Appointed Officials

City Manager	Randy Murphy
City Attorney	David Fleishman
City Clerk	Annamarie Porter
Administrative Services Director	Wendy Berry
Public Works Director/City Engineer	Rodger Olds
Utilities Director	Vacant

This page intentionally left blank

FINANCIAL SECTION

This page intentionally left blank

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Solvang
Solvang, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Solvang (City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension information, and OPEB information on pages 17-29 and 90-98 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and budgetary comparison information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary comparison information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

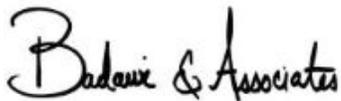
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



Badawi & Associates, CPAs
Berkeley, California
December 31, 2024

This page intentionally left blank



Management's Discussion and Analysis

This section of the City of Solvang's Annual Comprehensive Financial Report presents a narrative overview and analysis of the City's financial activities during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the City's transmittal letter (in the Introductory Section) on pages 3-6 and the audited financial statements, which follow this section.

Financial Highlights

- Citywide, the total net position increased by \$5.9 million or 10.3% higher than 2022-2023 after conducting all operations and programs. The net position totaled \$63.8 million dollars at year-end. Of that amount, \$31.8 million (the unrestricted net position) may be used to meet the City's ongoing obligations and operating expenses for the next fiscal year. The increase is due to increased tax revenues and higher revenues generated from Utility Services.
- Overall, Citywide revenues from governmental activities, grants and taxes increased approximately \$2.2 million compared to the 2022-2023 fiscal year. This increase is mainly due to the first full year of collections of the 1% Measure U sales tax initiative and an increase in interest revenue.
- The General Fund reported a fund balance of \$22.7 million at the end of the 2024 fiscal year: an increase of approximately \$5.1 million or 28.9% above the fiscal year 2022-2023 balance. Per the Combined Reserve and Fund Policy, 50% of the current year operating budget is committed for the emergency contingencies which of the \$22.7 million, \$6.6 million is committed to emergencies. The Emergency Contingency decreased \$639 thousand due to expenses being decreased.
- Transient Occupancy Tax rose approximately \$505 Thousand or 7.4% from fiscal year 2022-23, primarily driven by the reopening of a hotel following its restoration.
- The City's Governmental activities reported a net position of \$38.4 million dollars. Of the \$38.4 million dollars, \$19.8 million remains unrestricted and available.
- Impact Fees ended FY 2023-2024 with a fund balance of \$1.7 million; an increase of approximately \$99 thousand from FY 2022-2023. The increase is primarily due to a reduction in Capital Improvement Projects being funded by Impact Fees.
- The Proprietary funds ended the fiscal year with a net position of \$25.3 million (including the funds' net investment in capital assets).
- The City's other non-major governmental funds ended FY 2023-2024 with a fund balance of \$2.8 million, an increase of \$908 thousand from FY 2022-2023. The increase is due in part to a reduction in Measure A and Highway Users Tax funds being used to fund projects.



Management's Discussion and Analysis

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City of Solvang's basic financial statements. The City of Solvang's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Solvang's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all the City of Solvang's assets, liabilities, deferred outflows and inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Solvang is improving or deteriorating.

The *statement of activities* presents information showing how the City of Solvang's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both government-wide financial statements distinguish functions of the City of Solvang that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Solvang include general government, public safety, highways and streets, planning and economic development, and culture and recreation. The business-type activities of the City of Solvang include water, wastewater and transit operations.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Solvang, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Solvang can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. These statements focus on individual parts of the City government, reporting the City's operations in more detail than the governmentwide statements. The governmental funds statements tell how general government services like public safety, general government, community services, public works, and streets were financed in the short-term as well as what remains for future spending. Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses, such as the City's water, wastewater, parking, pier and transit systems.



Management's Discussion and Analysis

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Solvang maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and the impact fee fund, which are considered to be major funds. Data from the other six governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City of Solvang adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 42-44 of this report.

Proprietary Funds. The City of Solvang maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Solvang uses enterprise funds to account for its water, wastewater, and transit operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Solvang various functions. The City of Solvang uses an internal service fund to account for the replacement of its fleet of vehicles and major equipment. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, wastewater, and transit operations, all of which are major funds of the City of Solvang. Conversely, the internal service fund is a single presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages 48-52 of this report.



Management's Discussion and Analysis

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financials statements because the resources of those funds are *not* available to support the City of Solvang's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City of Solvang maintains one type of fiduciary fund. The *Custodial fund* reports resources held by the City of Solvang in a custodial capacity for individuals, private organizations, and other governments. The City of Solvang maintains one custodial fund on behalf of the Santa Ynez Valley Tourism Business Improvement District (District). The City collects the revenue from the local hotels, and then remits the funds to the District.

The fiduciary fund financial statements can be found on pages 56-57 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes for the financial statements can be found on pages 52-87 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the general fund budget to actual comparisons, funding progress on the City's other post-employment benefits (OPEB), the City's proportionate share of the net pension liability in regards to the California Public Employees Retirement System (CalPERS) cost sharing pool of which the City is a member, and the City's pension plan employer contributions. Required supplementary information can be found on pages 90-97 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information on the City's pension liability. Combining and individual fund statements and schedules can be found on pages 102-112 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City of Solvang, assets and deferred outflows of resources exceeded liabilities by \$63,782,779 at the close of the most recent fiscal year.



Management's Discussion and Analysis

City of Solvang Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>		<u>Total Percentage Change</u>
	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023-2024</u>
Assets:							
Current and other Assets	\$ 22,898,194	\$ 29,033,164	\$ 12,945,207	\$ 13,860,682	\$ 35,843,401	\$ 42,893,846	20%
Capital Assets	14,902,003	14,172,782	13,568,698	13,341,856	28,470,701	27,514,638	-3%
Total Assets	\$ 37,800,197	\$ 43,205,946	\$ 26,513,905	\$ 27,202,538	\$ 64,314,102	\$ 70,408,484	9%
Deferred outflows of resources:							
Pension and OPEB plans deferrals	\$ 2,045,194	\$ 1,988,245	\$ 681,731	\$ 662,749	\$ 2,726,925	\$ 2,650,994	-3%
Current liabilities	\$ 599,530	\$ 648,385	\$ 443,504	\$ 310,946	\$ 1,043,034	\$ 959,331	-8%
Noncurrent liabilities	5,241,091	5,556,941	1,769,498	1,865,859	7,010,589	7,422,800	6%
Total Liabilities	\$ 5,840,621	\$ 6,205,326	\$ 2,213,002	\$ 2,176,805	\$ 8,053,623	\$ 8,382,131	4%
Deferred inflows of resources:							
Pension, OPEB, and leases	\$ 731,819	\$ 558,306	\$ 410,333	\$ 336,262	\$ 1,142,152	\$ 894,568	-22%
Net Position:							
Invested in capital assets	\$ 14,902,003	\$ 14,172,782	\$ 13,568,698	\$ 13,341,856	\$ 28,470,701	\$ 27,514,638	-3%
Restricted	3,498,573	4,464,873	-	-	3,498,573	4,464,873	28%
Unrestricted	14,872,375	19,792,904	11,003,603	12,010,364	25,875,978	31,803,268	23%
Total Net Position	\$ 33,272,951	\$ 38,430,559	\$ 24,572,301	\$ 25,352,220	\$ 57,845,252	\$ 63,782,779	10%

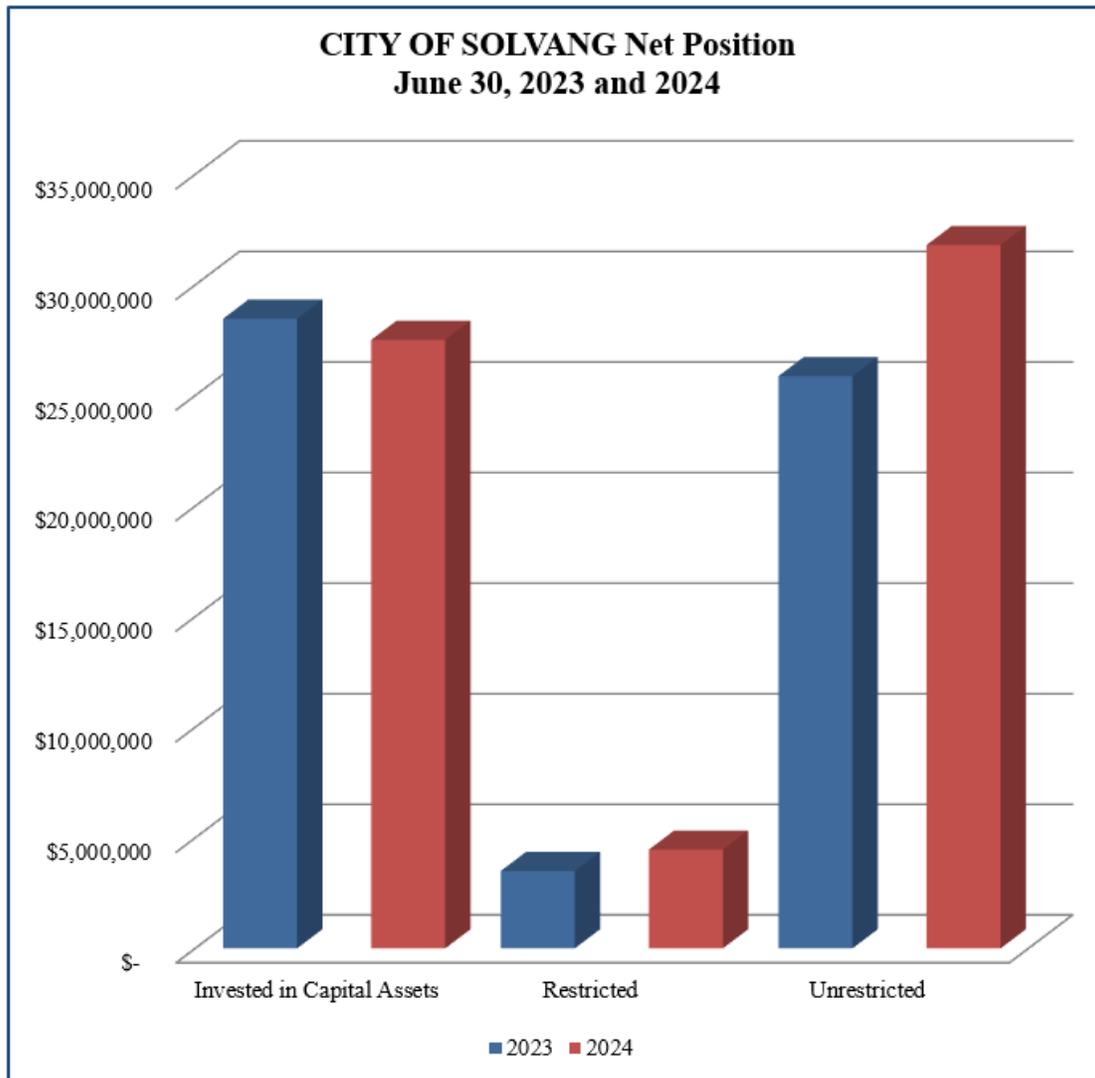
The largest portion of the City of Solvang's net position (49.9%) is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

An additional portion of the City of Solvang's net position (7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$27.5 million reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Solvang uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending.

At the end of the current fiscal year, the City of Solvang can report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.



Management's Discussion and Analysis



The City of Solvang's overall net position increased by \$5.9 Million from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental and business-type activities.

Governmental Activities. Taxes are the primary source of revenue for governmental activities and account for 78% of all revenues. The tax category includes property tax, sales tax, transient occupancy tax (TOT) and other taxes.

Solvang is a tourist community, and the largest portion of its tax revenues come from transient occupancy tax (local hotel tax). These taxes generate 40% of all governmental-type revenues. In fiscal year 2023-24, local hotel tax increased approximately \$505 Thousand or 7.4% from fiscal year 2022-23.

The City's governmental-type operating expenses consist of public safety, culture and recreation, public works, general government, and community development.



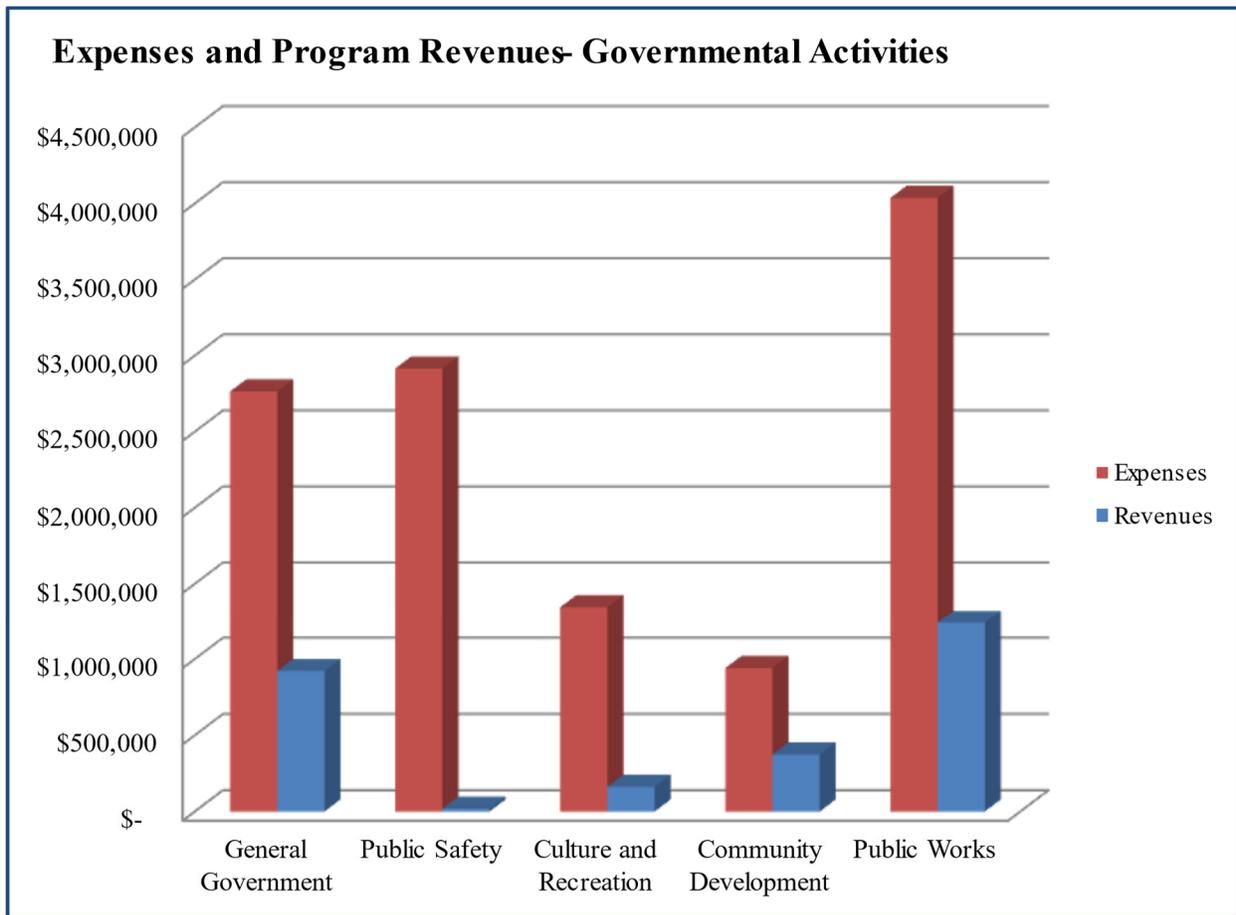
Management's Discussion and Analysis

When all operations were concluded, the governmental activity's function generated an increase of \$5.2 million in net position for FY 2023-24.

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2024	2023	2024	2023	2024	2023	2023-2024
Revenues:							
Program revenues							
Charges	\$ 1,468,899	\$ 1,561,382	\$ 7,708,248	\$ 7,121,414	\$ 9,177,147	\$ 8,682,796	6%
Operating grants and contributions	1,094,384	1,735,759	1,321,356	1,826,086	2,415,740	3,561,845	-32%
Capital grants and contributions	167,498	155,723	22,263	43,735	189,761	199,458	-5%
General revenues:							
Transient occupancy taxes	6,816,288	6,311,438			6,816,288	6,311,438	8%
Property, sales and other taxes	6,566,864	4,618,039			6,566,864	4,618,039	42%
Other	1,182,101	658,769	517,693	199,569	1,699,794	858,338	98%
Total revenues	17,296,034	15,041,110	9,569,560	9,190,804	26,865,594	24,231,914	11%
Expenses:							
General government	2,764,977	2,805,808			2,764,977	2,805,808	-1%
Public safety	2,915,471	2,373,664			2,915,471	2,373,664	23%
Culture and recreation	1,346,541	1,093,712			1,346,541	1,093,712	23%
Community development	941,235	808,250			941,235	808,250	16%
Public works	4,037,201	3,179,379			4,037,201	3,179,379	27%
Water			5,196,398	4,303,277	5,196,398	4,303,277	21%
Wastewater			2,636,207	2,402,724	2,636,207	2,402,724	10%
Transit			1,090,036	1,134,410	1,090,036	1,134,410	-4%
Total expenses	12,005,425	10,260,813	8,922,641	7,840,411	20,928,066	18,101,224	16%
Increase (decrease) in net position before transfers	5,290,609	4,780,297	646,919	1,350,393	5,937,528	6,130,690	-3%
Transfers	(133,000)	(93,000)	133,000	93,000	-	-	
<i>Increase (decrease) in net position</i>	<i>5,157,609</i>	<i>4,687,297</i>	<i>779,919</i>	<i>1,443,393</i>	<i>5,937,528</i>	<i>6,130,690</i>	<i>-3%</i>
Net position, beginning	\$33,272,951	\$28,585,654	\$24,572,301	\$23,128,908	\$57,845,252	\$51,714,562	12%
Net position, ending	\$38,430,560	\$33,272,951	\$25,352,220	\$24,572,301	\$63,782,780	\$57,845,252	10%



Management’s Discussion and Analysis



Business-type Activities. For the City of Solvang’s business-type activities, the City’s net position increased, ending the year with a balance of \$25,352,220. The increase in net position for business-type activities (water, wastewater, and transit funds) was approximately \$780 thousand from the prior fiscal year. Water revenue increased by 3.8% primarily due to the five-year rate increases that came into effect August 2022. FY 2023-24 was year 2 of 5 of the current rate structure. Water expenses increased by 17.2%. This increase is mainly due to an increase in Capital Improvement Projects, salaries and benefits as well as an increase in operating expenses such as energy and fuel. Wastewater revenue increased by 16.53% due primarily to the new sewer rates that came into effect the same time as the water rates mentioned above. Wastewater expenses increased by 8.9%. This increase can also mainly be attributed to an increase in salaries and benefits as well as an increase in energy and fuel costs. Transit expenses decreased by 4%. The decrease is attributed to no Capital Improvement Projects being complete in FY 2023-24

Financial Analysis of Governmental Funds

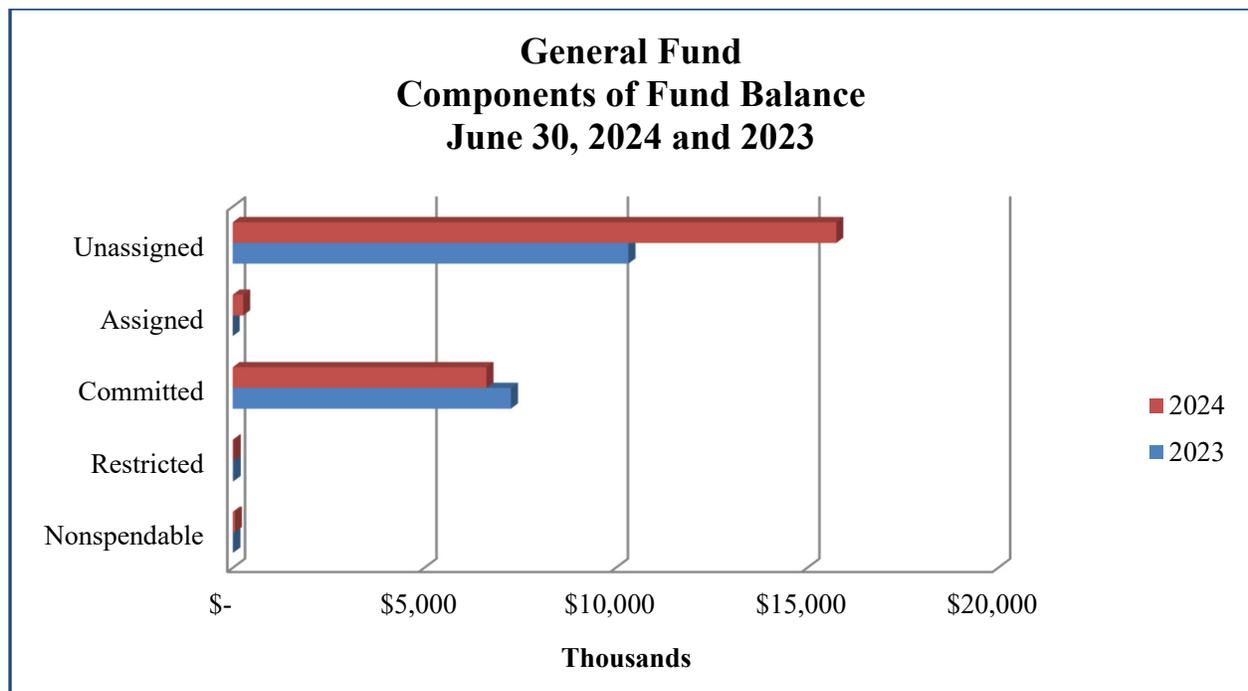
As noted earlier, the City of Solvang uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.



Management’s Discussion and Analysis

Governmental Funds. The focus of the City of Solvang’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Solvang’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of Solvang itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City of Solvang’s City Council.

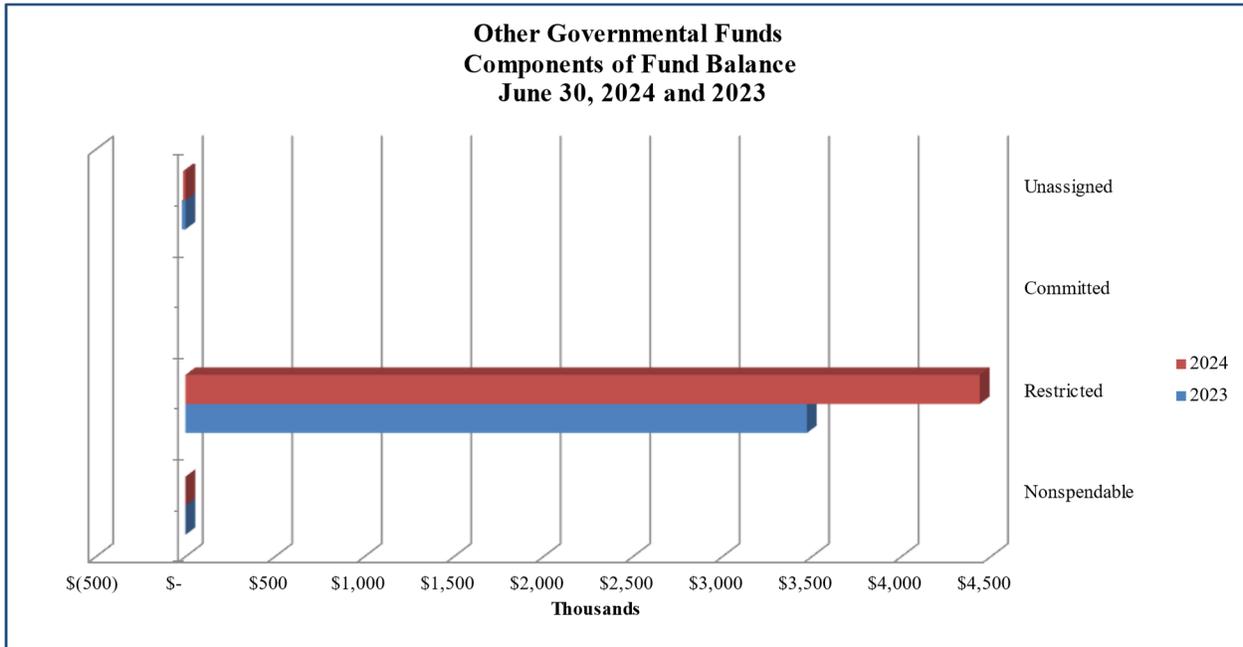
As of June 30, 2024, the City of Solvang’s governmental funds reported combined fund balances of \$27,172,342, an increase of \$6,074,096 in comparison with the prior year. Approximately 58% of this amount (\$15,750,983) constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is either nonspendable, restricted, assigned, or committed, to indicate that it is 1) not in spendable form (\$56,257) 2) restricted for particular purposes (\$4,464,873), 3) committed for particular purposes (\$6,627,743), or assigned for particular purposes (\$272,486). The increase in governmental funds from fiscal year 2022-23 to fiscal year 2023-24, was due primarily to new tax revenues (Measure U) as well as an increase in TOT, sales and property taxes and interest received.



The general fund is the primary operating fund for the City of Solvang. At the end of FY 2023-24, the unassigned fund balance of the general fund was \$15,764,993, while total fund balance increased to \$22,747,794.



Management’s Discussion and Analysis



Proprietary Funds. The City of Solvang’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position for the Water and Wastewater funds at the end of the year were \$8,303,826 and \$1,978,827 respectively. **Total net position** for Water increased by \$483 thousand. The Wastewater fund increased its net position by \$321 thousand. The Wastewater Division shows an operating surplus due to increased revenues, mainly new utility rates. FY 2023-24 is year 2 of an approved 5-year rate increase.

Transit operations **unrestricted net position** totaled \$1,727,711 an increase of \$64,171 from fiscal year 2022-23. Transit operations’ **total net position** decreased less than 1%. This is primarily due to the slight decrease in Transit fund revenues.

General Fund Budgetary Highlights

Original budget compared to final budget. There were a few budget adjustments greater than \$50,000 during the fiscal year. Budget adjustments greater than \$50,000 are listed below:

Expenditure Budget Adjustments > \$50k	RSI Schedule Classification	Initial Budget	Final Budget	Difference
Temporary Agency Services	Public Works	\$ 10,000	\$ 80,000	\$ 70,000
Repairs & Maintenance	Public Works	\$ 45,000	\$ 121,000	\$ 76,000
Legal Fees	Administration	\$ 130,000	\$ 216,000	\$ 86,000
Professional Services	Administration	\$ 34,800	\$ 167,800	\$ 133,000
Total				\$ 365,000



Management’s Discussion and Analysis

Final budget compared to actual results. The most significant differences (greater than \$100,000) between estimated revenues and actual revenues were as follows:

Revenue Source	Final Budgeted Revenues	Actual Revenues	Difference
Transient Occupancy Tax	\$ 4,900,000	\$ 6,816,288	\$ 1,916,288
Interest Income	\$ 335,000	\$ 883,532	\$ 548,532
Sales Tax	\$ 4,021,200	\$ 4,405,802	\$ 384,602
Property Tax	\$ 1,477,254	\$ 1,821,765	\$ 344,511

Notable differences, between estimated expenditures and actual expenditures by function were as follows:

Expenditures	Final Budgeted Expenditures	Actual Expenditures	Difference
General Administration	\$ 1,768,647	\$ 1,472,507	\$... (296,140)
Community Development	\$ 1,164,191	\$ 940,107	\$ (224,084)
Parks and Recreation	\$ 474,498	\$ 268,631	\$ (205,867)
Public Works	\$ 3,739,247	\$ 3,197,920	\$ (541,327)
Sheriff Contract	\$ 3,000,000	\$ 2,856,936	\$ (143,064)

Most of these differences were due to lower-than-expected salaries and contracted services.

Capital Asset and Debt Administration

Capital assets. The City of Solvang’s investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$27,514,638 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, roads, highways, bridges, and the wastewater treatment plant. Investment in capital assets decreased by 3.36%. Major capital asset events (greater than \$100K) during fiscal year 2023-24 include the following:

WWTP Upgrade Phase 2 (In Progress)	\$ 192,747
John Deere Loader (WWTP)	\$ 133,055

Additional information on the City of Solvang’s capital assets can be found in Note 5 on pages 74-75 of this report.

Long-term Debt. Under insurance arrangements, the City is self-insured for the first \$50,000 for each workers’ compensation claim, \$20,000 for each general liability claim, and \$5,000 per property damage claim. The statement of net position also shows no liability for 2023 for estimated claim obligations and has no current obligation for 2024. This liability was fully funded and paid in 2023, and there were no pending claims at the end of the fiscal year.



Management's Discussion and Analysis

The City has a take or pay water purchase agreement with the Santa Ynez River Water Conservation District, Improvement District No. 1 (ID No.1), for State Water, where the City must make annual payments for the State Water whether or not water is delivered. ID No 1. has pledged its water sale revenue from Solvang for repayment of its long-term debt. Solvang has an ongoing commitment to buy water from ID No 1, but the bonded debt is that of ID No. 1 and not the City of Solvang. The agreement requires annual payments until 2035.

Additional information on the City's long-term debt can be found starting on page 76 of the notes to the financial statements

Economic Factors and Next Year's Budget and Rates

The following economic factors currently affect the City of Solvang and were considered in developing the 2024-26 two-year fiscal budget:

- In June 2023, the City Council adopted a General Fund budget with revenues greater than budgeted expenses. This was, in part, due to increased budgeted revenues of Transient Occupancy and Sales Taxes.
- In 2022, an annual increase in water and wastewater rates were approved and scheduled for each July from fiscal year 2022-23 through fiscal year 2026-2027. The additional funds generated by the increase are intended to support maintenance and capital replacement costs, as well as provide adequate funding of reserves.
- As property values slowly increase, the taxable assessed value as a percentage of estimated actual value in property assessments increases. This contributes to the increase in City revenues.
- The City is receiving higher interest revenues than were budgeted for from our investments in the State Wide Local Agency Investment Fund and Five Star Bank. Interest rates have begun to decline and this will be addressed during the budget process for FY 2024-26.
- Increases are expected in pension and other post-employment benefit costs. The City's pension liabilities will continue to climb over the next 5-7 years as CalPERS adjusts their methodology and assumptions, which also increases employer contributions. Staff continues to review and evaluate pension costs and work with CalPERS on possible funding strategies.
- The City of Solvang relies heavily on tourism, with over 1.5 million visitors annually, requiring daily services for residents and non-residents alike.



Management's Discussion and Analysis

Requests for Information

This financial report is designed to provide a general overview of the City of Solvang's finances for anyone with an interest in the government's finances. If you have questions about this report or need additional financial information, contact the Administrative Services Director at:

City of Solvang
1644 Oak Street
Solvang, California 93463
(805) 688-5575

This page intentionally left blank

BASIC FINANCIAL STATEMENTS

This page intentionally left blank

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Solvang
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 26,790,785	\$ 9,538,907	\$ 36,329,692
Taxes receivable	8,949	-	8,949
Accounts receivable	1,970,784	1,324,863	3,295,647
Due from other government	76,502	-	76,502
Lease receivable	-	10,928	10,928
Interest receivable	112,049	42,492	154,541
Deposits	-	636,970	636,970
Prepayments	56,257	2,143,364	2,199,621
Total current assets	29,015,326	13,697,524	42,712,850
Noncurrent assets:			
Loans receivable	17,838	-	17,838
Lease receivable	-	163,158	163,158
Capital assets:			
Capital assets not being depreciated	2,826,188	904,935	3,731,123
Capital assets being depreciated, net	11,346,594	12,436,921	23,783,515
Total capital assets	14,172,782	13,341,856	27,514,638
Total noncurrent assets	14,190,620	13,505,014	27,695,634
Total assets	43,205,946	27,202,538	70,408,484
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pension	1,711,812	570,604	2,282,416
Deferred outflows - OPEB	276,433	92,145	368,578
Total deferred outflows of resources	1,988,245	662,749	2,650,994

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	500,234	280,946	781,180
Deposits	90,210	-	90,210
Unearned advances	27,941	-	27,941
Compensated absences, due within one year	30,000	30,000	60,000
Total current liabilities	<u>648,385</u>	<u>310,946</u>	<u>959,331</u>
Noncurrent liabilities:			
Compensated absences, due in more than one year	103,515	48,051	151,566
Net other post employment benefit liability	914,777	304,925	1,219,702
Net pension liability	4,538,649	1,512,883	6,051,532
Total noncurrent liabilities	<u>5,556,941</u>	<u>1,865,859</u>	<u>7,422,800</u>
Total liabilities	<u>6,205,326</u>	<u>2,176,805</u>	<u>8,382,131</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pension	287,082	95,694	382,776
Deferred inflows - OPEB	271,224	90,408	361,632
Deferred inflows - leases	-	150,160	150,160
Total deferred inflows of resources	<u>558,306</u>	<u>336,262</u>	<u>894,568</u>
NET POSITION			
Net investment in capital assets	14,172,782	13,341,856	27,514,638
Restricted for:			
Highways and streets	872,644	-	872,644
Capital improvements and other	3,592,229	-	3,592,229
Total restricted	<u>4,464,873</u>	<u>-</u>	<u>4,464,873</u>
Unrestricted	<u>19,792,904</u>	<u>12,010,364</u>	<u>31,803,268</u>
Total net position	<u>\$ 38,430,559</u>	<u>\$ 25,352,220</u>	<u>\$ 63,782,779</u>

City of Solvang
Statement of Activities
For the year ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
City Government:					
Governmental activities:					
General government	\$ 2,764,977	\$ 735,244	\$ 186,159	\$ -	\$ 921,403
Public safety	2,915,471	18,425	-	-	18,425
Culture and recreation	1,346,541	162,154	-	-	162,154
Community development	941,235	234,171	139,919	-	374,090
Public works	4,037,201	318,905	768,306	167,498	1,254,709
Total governmental activities	12,005,425	1,468,899	1,094,384	167,498	2,730,781
Business-type activities:					
Water	5,196,398	5,315,586	12,355	22,263	5,350,204
Wastewater	2,636,207	2,340,151	362,535	-	2,702,686
Transit	1,090,036	52,511	946,466	-	998,977
Total business-type activities	8,922,641	7,708,248	1,321,356	22,263	9,051,867
Total primary government	\$ 20,928,066	\$ 9,177,147	\$ 2,415,740	\$ 189,761	\$ 11,782,648
General Revenues:					
Taxes:					
Property taxes					
Sales taxes					
Transient occupancy taxes					
Other taxes					
Total taxes					
Investment earnings					
Miscellaneous					
Transfers					
Total general revenues and transfers					
Change in net position					
Net position - beginning of year					
Net position - end of year					

Net (Expense) Revenue
and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (1,843,574)	\$ -	\$ (1,843,574)
(2,897,046)	-	(2,897,046)
(1,184,387)	-	(1,184,387)
(567,145)	-	(567,145)
(2,782,492)	-	(2,782,492)
(9,274,644)	-	(9,274,644)
-	153,806	153,806
-	66,479	66,479
-	(91,059)	(91,059)
-	129,226	129,226
(9,274,644)	129,226	(9,145,418)
1,821,765	-	1,821,765
4,405,802	-	4,405,802
6,816,288	-	6,816,288
339,297	-	339,297
13,383,152	-	13,383,152
1,144,489	517,693	1,662,182
37,611	-	37,611
(133,000)	133,000	-
14,432,252	650,693	15,082,945
5,157,608	779,919	5,937,527
33,272,951	24,572,301	57,845,252
<u>\$ 38,430,559</u>	<u>\$ 25,352,220</u>	<u>\$ 63,782,779</u>

This page intentionally left blank

FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

This page intentionally left blank

GOVERNMENTAL FUND FINANCIAL STATEMENTS

General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

City of Solvang
Balance Sheet
Governmental Funds
June 30, 2024

	Major Fund General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 21,329,920	\$ 4,223,778	\$ 25,553,698
Receivables:			
Taxes receivable	8,949	-	8,949
Accounts receivable	1,787,844	182,940	1,970,784
Due from other government	76,502	-	76,502
Interest receivable	72,002	34,697	106,699
Prepaid items	56,257	-	56,257
Loans and notes receivables	-	17,838	17,838
Total assets	\$ 23,331,474	\$ 4,459,253	\$ 27,790,727
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 465,529	\$ 34,705	\$ 500,234
Deposits payable	90,210	-	90,210
Unearned revenues	27,941	-	27,941
Total liabilities	583,680	34,705	618,385
Fund Balances:			
Nonspendable (Prepaid items)	56,257	-	56,257
Restricted for:			
Recycling	16,947	-	16,947
Highways and streets	-	3,646,443	3,646,443
Park improvements	-	47,359	47,359
Drainage	-	294,460	294,460
Affordable housing	-	450,296	450,296
Tennis facilities	9,368	-	9,368
Total restricted	26,315	4,438,558	4,464,873
Committed to:			
Emergencies	6,627,743	-	6,627,743
Total committed	6,627,743	-	6,627,743
Assigned to:			
Encumbrances	272,486	-	272,486
Unassigned	15,764,993	(14,010)	15,750,983
Total fund balances	22,747,794	4,424,548	27,172,342
Total liabilities and fund balances	\$ 23,331,474	\$ 4,459,253	\$ 27,790,727

City of Solvang
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2024

Total Fund Balances - Total Governmental Funds	\$ 27,172,342
Amounts reported for governmental activities in the statement of net position are different	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	13,878,532
The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position	1,536,687
Pension actuarial deferrals and certain employer contributions are reported as deferred inflows and outflows of resources and are, therefore, not reported in the funds	1,424,730
Net pension liability (NPL) obligations are not due and payable in the current period and are not reported in the funds	(4,538,649)
OPEB actuarial deferrals and certain employer contributions are reported as deferred inflows and outflows of resources and are, therefore, not reported in the funds	5,209
The net OPEB liability is not due and payable in the current period and is therefore not reported in the funds	(914,777)
Some liabilities, including compensated absences, and claims are not due and payable in the current period and are therefore not reported in the funds	(133,515)
Net Position of Governmental Activities	<u>\$ 38,430,559</u>

This page intentionally left blank

City of Solvang
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2024

	Major Funds			Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Impact Fee Special Revenue Fund	City Projects Capital Projects Fund		
REVENUES:					
Property taxes	\$ 1,821,765	\$ -	\$ -	\$ -	\$ 1,821,765
Sales taxes	4,405,802	-	-	-	4,405,802
Transient occupancy taxes	6,816,288	-	-	-	6,816,288
Other taxes	339,297	-	-	-	339,297
Special assessments	-	-	-	229,977	229,977
Licenses and permits	200,681	-	-	-	200,681
Fines and forfeits	-	-	-	6,453	6,453
Intergovernmental	365,032	-	-	896,850	1,261,882
Interest	883,532	-	-	196,958	1,080,490
Charges for services	1,012,282	-	-	19,506	1,031,788
Miscellaneous	37,612	-	-	-	37,612
Total revenues	15,882,291	-	-	1,349,744	17,232,035
EXPENDITURES:					
Current:					
General government	2,535,335	-	-	-	2,535,335
Public safety	2,909,221	-	-	-	2,909,221
Culture and recreation	1,214,392	-	-	-	1,214,392
Community development	940,107	-	-	-	940,107
Public works	3,161,656	-	-	171,470	3,333,126
Capital outlay	36,264	-	-	186,494	222,758
Total expenditures	10,796,975	-	-	357,964	11,154,939
REVENUES OVER (UNDER) EXPENDITURES	5,085,316	-	-	991,780	6,077,096
OTHER FINANCING SOURCES (USES):					
Transfers in	188,171	-	-	190,817	378,988
Transfers out	(171,557)	-	-	(210,431)	(381,988)
Total other financing sources (uses)	16,614	-	-	(19,614)	(3,000)
Net change in fund balances	5,101,930	-	-	972,166	6,074,096
FUND BALANCES:					
Beginning of year, as previously stated	17,645,864	1,565,428	(18,333)	1,905,287	21,098,246
Restatement - change in major funds	-	(1,565,428)	18,333	1,547,095	-
Beginning of year, as restated	17,645,864	-	-	3,452,382	21,098,246
End of year	\$ 22,747,794	\$ -	\$ -	\$ 4,424,548	\$ 27,172,342

City of Solvang

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities For the year ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 6,074,096
---	--------------

Amounts reported for governmental activities in the Statement of Activities were different

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the current period. (811,746)

Decreases in liabilities for other post employment benefits (OPEB) and other related amounts do not provide current financial resources and are therefore not reported in the governmental fund statements. 114,006

Changes in the net pension liability and related deferred amounts do not use or provide current financial resources and are reported in the statement of activities, but not in the governmental fund statements. (260,888)

Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences do not require the use of or provide current financial resources and, therefore, are not reported as expenditures in the governmental funds (52,404)

Internal service funds are consolidated by charging additional amounts or reducing charges to participating governmental activities to completely cover the internal service fund's costs 94,544

Change in Net Position of Governmental Activities	<u>\$ 5,157,608</u>
--	---------------------

PROPRIETARY FUND FINANCIAL STATEMENTS

Water Service Enterprise Fund accounts for the activities associated with providing water services.

Wastewater Enterprise Fund accounts for the wastewater treatment plant and wastewater pumping stations and collection systems.

Transit Enterprise Fund is used to account for transit operations.

Vehicle/Equipment Replacement Internal Service Fund is used to account for replacement costs of City vehicles and equipment and accumulate resources for replacement assets.

City of Solvang
Statement of Net Position
Proprietary Funds
June 30, 2024

		Enterprise Funds	
		Water	Wastewater
ASSETS			
Current assets:			
Cash and investments	\$	5,517,357	\$ 2,638,244
Accounts receivable		684,085	288,148
Interest receivable		24,283	12,289
Lease receivable		10,928	-
Deposits		632,937	836
Prepayments		2,134,469	6,098
Total current assets		<u>9,004,059</u>	<u>2,945,615</u>
Noncurrent assets:			
Lease receivable		163,158	-
Capital assets:			
Capital assets not being depreciated		313,065	591,870
Capital assets being depreciated		5,649,660	6,136,544
Total capital assets		<u>5,962,725</u>	<u>6,728,414</u>
Total noncurrent assets		<u>6,125,883</u>	<u>6,728,414</u>
Total assets		<u>15,129,942</u>	<u>9,674,029</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows - pension		228,242	342,362
Deferred outflows - OPEB		36,858	55,287
Total deferred outflows of resources		<u>265,100</u>	<u>397,649</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other		145,480	115,327
Compensated absences - due within one year		15,000	15,000
Total current liabilities		<u>160,480</u>	<u>130,327</u>
Noncurrent liabilities:			
Compensated absences - due in more than one year		16,288	31,763
Net other postemployment benefit liability		121,970	182,955
Net pension liability		605,153	907,730
Total noncurrent liabilities		<u>743,411</u>	<u>1,122,448</u>
Total liabilities		<u>903,891</u>	<u>1,252,775</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows - pension		38,277	57,417
Deferred inflows - OPEB		36,163	54,245
Deferred inflows - leases		150,160	-
Total deferred inflows of resources		<u>224,600</u>	<u>111,662</u>
NET POSITION			
Net investment in capital assets		5,962,725	6,728,414
Unrestricted		8,303,826	1,978,827
Total net position		<u>\$ 14,266,551</u>	<u>\$ 8,707,241</u>

See accompanying Notes to Basic Financial Statements.

Enterprise Funds		Vehicle/Equipment Replacement Internal Service Fund
Transit	Total	Fund
\$ 1,383,306	\$ 9,538,907	\$ 1,237,087
352,630	1,324,863	-
5,920	42,492	5,350
-	10,928	-
3,197	636,970	-
2,797	2,143,364	-
<u>1,747,850</u>	<u>13,697,524</u>	<u>1,242,437</u>
-	163,158	-
-	904,935	-
650,717	12,436,921	294,250
<u>650,717</u>	<u>13,341,856</u>	<u>294,250</u>
650,717	13,505,014	294,250
<u>2,398,567</u>	<u>27,202,538</u>	<u>1,536,687</u>
-	570,604	-
-	92,145	-
<u>-</u>	<u>662,749</u>	<u>-</u>
20,139	280,946	-
-	30,000	-
<u>20,139</u>	<u>310,946</u>	<u>-</u>
-	48,051	-
-	304,925	-
-	1,512,883	-
-	1,865,859	-
<u>20,139</u>	<u>2,176,805</u>	<u>-</u>
-	95,694	-
-	90,408	-
-	150,160	-
<u>-</u>	<u>336,262</u>	<u>-</u>
650,717	13,341,856	294,250
<u>1,727,711</u>	<u>12,010,364</u>	<u>1,242,437</u>
<u>\$ 2,378,428</u>	<u>\$ 25,352,220</u>	<u>\$ 1,536,687</u>

See accompanying Notes to Basic Financial Statements.

City of Solvang
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2024

	Enterprise Funds	
	Water	Wastewater
OPERATING REVENUES:		
Sales of water	\$ 5,284,155	\$ -
Service fees	-	2,325,283
Miscellaneous	31,431	14,868
Total operating revenues	5,315,586	2,340,151
OPERATING EXPENSES:		
Salaries and benefits	781,407	961,021
Purchased power	135,497	259,028
Transit operator	-	-
Services and supplies	1,870,866	939,873
Joint operating expenses	2,035,157	-
Depreciation expense	373,471	476,285
Total operating expenses	5,196,398	2,636,207
OPERATING INCOME (LOSS)	119,188	(296,056)
NONOPERATING REVENUES (EXPENSES):		
Grant revenue	12,355	362,535
Operating subsidies	-	-
Gain on sale of capital assets	-	-
Interest and investment revenue	328,910	124,037
Total nonoperating revenues (expenses)	341,265	486,572
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	460,453	190,516
Transfers in	-	130,000
Transfers out	-	-
Capital contributions	22,263	-
Net contributions and transfers	22,263	130,000
Change in net position	482,716	320,516
NET POSITION:		
Beginning of year	13,783,835	8,386,725
End of year	\$ 14,266,551	\$ 8,707,241

See accompanying Notes to Basic Financial Statements.

Enterprise Funds		Vehicle/Equipment Replacement Internal Service Fund
Transit	Total	
\$ -	\$ 5,284,155	\$ -
52,511	2,377,794	217,347
-	46,299	-
52,511	7,708,248	217,347
-	1,742,428	-
2,893	397,418	-
682,874	682,874	-
316,785	3,127,524	-
-	2,035,157	-
87,484	937,240	56,801
1,090,036	8,922,641	56,801
(1,037,525)	(1,214,393)	160,546
-	374,890	-
946,466	946,466	-
-	-	-
64,746	517,693	63,998
1,011,212	1,839,049	63,998
(26,313)	624,656	224,544
3,000	133,000	-
-	-	(130,000)
-	22,263	-
3,000	155,263	(130,000)
(23,313)	779,919	94,544
2,401,741	24,572,301	1,442,143
\$ 2,378,428	\$ 25,352,220	\$ 1,536,687

See accompanying Notes to Basic Financial Statements.

City of Solvang
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2024

	Enterprise Funds	
	Water	Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 5,224,257	\$ 2,290,278
Payments to suppliers	(4,311,916)	(1,119,366)
Payments from other funds for services	-	-
Payments for employees and benefits	(753,845)	(931,078)
Net cash provided by (used in) operating activities	158,496	239,834
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers in	-	130,000
Transfers out	-	-
Grants and operating subsidies	12,355	362,535
Net cash provided by (used in) noncapital financing activities	12,355	492,535
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from sale of capital assets	-	-
Capital contributions	22,263	-
Purchases of capital assets	(372,895)	(337,503)
Net cash provided by (used in) capital and related financing activities	(350,632)	(337,503)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income	343,564	128,087
Net cash provided by (used in) investing activities	343,564	128,087
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	163,783	522,953
CASH AND INVESTMENTS - Beginning of year	5,353,574	2,115,291
CASH AND INVESTMENTS - End of year	\$ 5,517,357	\$ 2,638,244
RECONCILIATION OF OPERATING INCOME TO NET		
CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ 119,188	\$ (296,056)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	373,471	476,285
Changes in assets and liabilities:		
Decrease (increase) in receivables and related amounts	(91,329)	(49,873)
Decrease (increase) in deposits	(836)	-
Decrease (increase) in prepayments	(98,756)	(295)
Increase (decrease) in accounts payable	(170,804)	79,830
Increase (decrease) in compensated absences	7,981	564
Increase (decrease) in net OPEB liability and related deferred amounts	(15,202)	(22,800)
Increase (decrease) in net pension liability and related deferred amounts	34,783	52,179
Total adjustments	39,308	535,890
Net cash provided by operating activities	\$ 158,496	\$ 239,834

Enterprise Funds		Vehicle/Equipment Replacement Internal Service Fund
Transit	Total	
\$ 52,511	\$ 7,567,046	\$ -
(1,046,933)	(6,478,215)	-
-	-	217,347
-	(1,684,923)	-
<u>(994,422)</u>	<u>(596,092)</u>	<u>217,347</u>
3,000	133,000	-
-	-	(130,000)
<u>1,086,545</u>	<u>1,461,435</u>	<u>-</u>
<u>1,089,545</u>	<u>1,594,435</u>	<u>(130,000)</u>
-	-	-
-	22,263	-
-	(710,398)	(139,326)
-	(688,135)	(139,326)
67,792	539,443	68,144
<u>67,792</u>	<u>539,443</u>	<u>68,144</u>
162,915	849,651	16,165
1,220,391	8,689,256	1,220,922
<u>\$ 1,383,306</u>	<u>\$ 9,538,907</u>	<u>\$ 1,237,087</u>
\$ (1,037,525)	\$ (1,214,393)	\$ 160,546
87,484	937,240	56,801
-	(141,202)	-
-	(836)	-
(2,797)	(101,848)	-
(41,584)	(132,558)	-
-	8,545	-
-	(38,002)	-
-	86,962	-
<u>43,103</u>	<u>618,301</u>	<u>56,801</u>
<u>\$ (994,422)</u>	<u>\$ (596,092)</u>	<u>\$ 217,347</u>

This page intentionally left blank

FIDUCIARY FUND FINANCIAL STATEMENTS

Custodial Fund accounts for monies collected and held for the Santa Ynez Business Improvement District.

City of Solvang
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

	<u>Custodial Fund</u>
ASSETS	
Cash and investments	\$ 37,259
Assessments receivable	68,502
Total assets	<u>105,761</u>
NET POSITION	
Restricted for tourism	<u>105,761</u>
Total net position	<u>\$ 105,761</u>

City of Solvang
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2024

	<u>Custodial Fund</u>
ADDITIONS:	
Special assessments	\$ 583,926
Total additions	<u>583,926</u>
DEDUCTIONS:	
Pass-through payments	<u>576,750</u>
Total Deductions	<u>576,750</u>
Change in net position	7,176
NET POSITION:	
Beginning of year	<u>98,585</u>
End of year	<u><u>\$ 105,761</u></u>

This page intentionally left blank

NOTES TO BASIC FINANCIAL STATEMENTS

This page intentionally left blank

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Solvang, California (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City of Solvang is a municipal corporation governed by an elected five-member City Council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable.

The Solvang Joint Powers Financing Authority is a legally separate corporate entity for which the City is financially accountable and is governed by the elected City Council. The Authority was formed to provide a method of financing public improvements. The financial activities of the Authority are blended with those of the City and are reported in the City's governmental funds, and as capital assets of the City and debt obligations of the City.

Separate financial statements are not available for the Solvang Joint Powers Financing Authority.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with its own self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditures or expenses. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the *proprietary fund financial statements*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, Continued

These financial statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets, deferred inflows/outflows of resources, and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liabilities are incurred.

Certain types of transactions reported as program revenues for the City are reported in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Due to/from other funds
- Transfers in/out

The City applies all applicable GASB pronouncements including all NCGA Statements and Interpretations currently in effect.

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that meet specific qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, Continued

The City reports the following fund as a major governmental fund of the City.

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Revenues are recorded when received in cash, except that revenues subject to accrual (generally those received 60 days after year-end) are recognized when due. The primary revenue sources that have been treated as susceptible to accrual by the City are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, franchise taxes, etc.), grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided.

Proprietary Fund Financial Statements

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Change in Net Position, and a Statement of Cash Flows for all proprietary funds.

A column representing internal service funds is also presented in these statements. However, internal service balances and activities have been combined with the governmental activities in the Government-Wide Financial Statements.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which a liability is incurred.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements, Continued

The City reports the following major proprietary funds:

The *Water Enterprise Fund* accounts for the operations of the City's water treatment and distribution system.

The *Wastewater Enterprise Fund* accounts for the operation of the City's wastewater treatment plant and collection facilities.

The *Transit Enterprise Fund* accounts for the operation of the City's transit activities.

Internal service fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following fund:

Vehicle/Equipment Replacement Fund accounts for charges to the City departments for funding and acquisition of replacement vehicles and equipment.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position. The City has one type of fiduciary fund, a custodial fund. Custodial funds are used to account for fiduciary activities not required to be reported in an investment trust fund, pension trust fund, or private-purpose trust fund. Fiduciary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Fiduciary Net Position. The Statement of Changes in Fiduciary Net Position present increases and decreases in total fiduciary net position The City reported the following custodial fund:

Santa Ynez Valley Tourism Business Improvement District Custodial Fund – accounts for monies held by the City for the Santa Ynez Valley Tourism Business Improvement District.

C. Cash, Cash Equivalents, and Investments

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

C. Cash, Cash Equivalents, and Investments, Continued

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

The City participates in an investment pool managed by the State of California entitled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to the change in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For the purpose of the statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are not shown net of an allowance for uncollectible amounts.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Receivables and Payables, Continued

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Santa Barbara collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City. The City recognizes property tax revenues in the fiscal year in which they are due to the City.

E. Leases - Lessor

The City is a lessor for a noncancellable lease of land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

E. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when used or consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Such prepayments are accounted for using the consumption method in the governmental funds.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

F. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). They are reported in the applicable governmental-type or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (\$100,000 for infrastructure type assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Under the GASB 34 Implementation Rules, the City is a Phase 3 entity and was not required to record infrastructure assets existing or acquired prior to July 1, 2002 at the date these new financial reporting standards were implemented. The City has not recorded such assets. The costs of normal maintenance and repairs that do not add to the value of asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed. Property, plant, and equipment of the City are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	7-50
Public domain infrastructure	50
System infrastructure	50
Vehicles and equipment	5-10

G. Compensated Absences

It is the government’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for a portion of unpaid accumulated sick leave since the City does have a policy to pay certain amounts when employees separate from service with the City. All vacation pay and applicable sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-term Obligations

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

I. Net Position

In the Government-Wide and Proprietary Fund Financial Statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of governments.

Unrestricted - This amount is all net position that do not meet the definition of "net investment in capital assets" or "restricted net position" as defined above.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

J. Fund Balances - Governmental Funds

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the City is bound to honor constraints about the specific purposes for which amounts in those funds can be spent. These classifications include (1) nonspendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts.

Nonspendable amounts generally are items not expected to be converted into cash such as inventories and prepaid items.

Restricted amounts include those where constraints placed on the uses of the resources are externally imposed by grantors, contributors, other governments or by laws or regulations.

Committed amounts are those that can only be used for a specific purpose as determined by the City Council. Such committed amounts may be redeployed for other uses only by the direction of the City Council. Commitments are established, modified, or rescinded by the City Council adopting such action by resolution. The City's reported committed fund balance for emergencies was established by City resolution and can only be accessed during a significant decrease in revenues as defined per the City's policy.

Assigned amounts are fund balance amounts constrained by the City's intent to be used for specific purposes as determined by the City Manager or City Administrative Services Director, Unassigned fund balance amounts are the residual amounts reported in only the general fund.

When expenditures are incurred for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, the City considers restricted amounts to have been spent first. When expenditures are incurred for which any class of unrestricted fund balance could be used, the City considers committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State of California Public Employees Retirement System (PERS) and additions to or deductions from the PERS fiduciary net position have been determined on the same basis as they are reported by the PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's OPEB Retiree Benefits Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. Investments are stated at fair value. For this purpose, the City's Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

M. Use of Estimates

The preparation of the Basic Financial Statements in conformity with GAAP requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities. In addition, estimates affect the reported amount of expenses. Actual results could differ from these estimates and assumptions.

N. New Pronouncements

In 2024, the City adopted the new accounting standards to conform to the following Governmental Accounting Standards Board Statements:

GASB Statement No. 100, Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

2. CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Government-Wide Statement of Net Position			
	Governmental	Business-Type	Fiduciary	Total
	Activities	Activities	Funds	
Cash and investments	\$ 26,790,785	\$ 9,538,907	\$ 37,259	\$ 36,366,951
Total cash and investments	\$ 26,790,785	\$ 9,538,907	\$ 37,259	\$ 36,366,951

Deposits and investments at June 30, 2024 consisted of the following:

City Treasury:

Deposits:

Cash on hand	\$ 550
Deposits with financial institution	3,956,765
Total cash on hand and deposits	3,957,315

Investments:

Money market	19,069,787
Local Agency Investment Fund (LAIF)	13,339,849
Total investments	32,409,636
Total cash and investments	\$ 36,366,951

B. Deposits

At June 30, 2024, the carrying amount of the City’s cash and cash equivalents were comprised of the general checking account which had a book balance of \$3,956,765 and petty cash of \$550. The bank balance in the City’s general checking was \$4,016,327 fully insured and collateralized with securities held by the pledging financial institutions in the City’s name as discussed below. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit.

The California Government Code requires California banks and savings and loan associations to secure the City’s cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City’s name. The fair value of pledged securities must equal at least 110% of the City’s cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City’s total cash deposits. The City’s cash deposit was fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The remaining amount was collateralized with securities held by the pledging financial institutions in the City’s name.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

2. CASH AND INVESTMENTS, CONTINUED

B. Deposits, Continued

The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures or trust agreements. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents or held in trust is credited directly to the related fund.

C. Investments

The City is authorized by State statutes to invest in the following:

- * U.S. Treasury and U.S. Agency Issues
- * Certificates of Deposit
- * California Local Agency Investment Fund (LAIF)
- * Government Bonds and Notes
- * Passbook Savings
- * Bankers Acceptances
- * Commercial Paper (Corporations)
- * Medium-Term Corporate Notes
- * Repurchase Agreements
- * Mutual Funds

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2024, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes - are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities - the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2024, the City had \$13,339,849 invested in LAIF, which had invested 3.00% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 2.78% in the previous year. The LAIF fair value factor of 0.996316042 was used to calculate the fair value of the investments in LAIF.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

2. CASH AND INVESTMENTS, CONTINUED

D. Risk Disclosures

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, an investment with a longer maturity date has a greater sensitivity of its fair value to be subject to changes in market interest rates. In accordance with the City's investment policy, exposure to interest rate risk is mitigated by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the City's investment portfolio to maturities of five years or less.

Investment Type	Total	Investment Maturities (in years)	
		Less than 1 year	More than 1 year less than 5 years
Investments:			
Money market	\$ 19,069,787	\$ 19,069,787	\$ -
Local Agency Investment Fund	13,339,849	13,339,849	-
Total	\$ 32,409,636	\$ 32,409,636	\$ -

Credit Risk - State law limits investments in various securities to certain level of risk ratings issued by nationally recognized statistical rating organizations. It is the City's policy to comply with State law as regards securities ratings. The City's investments in the State Investment Pool and money market account are unrated.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy specifies that securities are to be held by a third party, other than the counterparty, in the City's name, whenever possible. The investment in the LAIF is not subject to custodial credit risk.

E. Investment Valuation

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements, are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, such bond valued by a pricing service that uses matrix pricing, pay-fixed receive-variable interest rate swap based on the Long Interbank Offered Rate (LIBOR) swap rate, three-year option on exchange-traded shares, or valuation multiple; Level 3 inputs are significant unobservable inputs. The City's investments were not subject to levelling disclosure.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

3. INTERFUND TRANSACTIONS

The composition of interfund transfers for the year ended June 30, 2024 is as follows:

Transfers out:	Transfers in				Total Transfers
	General Fund	Non-Major Governmental Funds	Water Enterprise Fund	Transit Enterprise Fund	
General Fund	\$ -	\$ 171,557	\$ -		\$ 171,557
Non-Major Governmental Funds	188,171	19,260	-	3,000	210,431
Internal Service Fund	-	-	130,000	-	130,000
Totals	\$ 188,171	\$ 190,817	\$ 130,000	\$ 3,000	\$ 511,988

Transfers to non-major governmental funds were to fund various street and other capital project expenditures. Remaining transfers were to fund on-going street, sewer, and transportation activities.

4. LEASES RECEIVABLES

In implementing GASB Statement No. 87 - Leases, the City recognized lease receivables and deferred inflows of resources for the leasing of attachment space for cellular communications. In fiscal year ended June 30, 2024, the City recognized \$16,341 in revenues for applicable leases.

City Cell Tower - The City entered into an agreement with a telecommunications company in 1993 to lease space on a telecommunications tower. The lease term is 30 years, made up of an initial 10-year term plus four 5-year options. The City considers each optional term to likely be exercised by the lessee. The monthly payments as of July 1, 2021 were \$1,739, and increases annually by 3%. The City used an annual incremental borrowing rate of 7.25%, based on financing quotation. The lease receivable as of June 30, 2024 was \$174,086, and related deferred inflow of resources as of June 30, 2024 was \$150,160.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

4. LEASES RECEIVABLES, CONTINUED

Future minimum rental payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 10,928	\$ 12,269	\$ 23,197
2026	12,466	11,426	23,892
2027	14,142	10,468	24,610
2028	15,965	9,383	25,348
2029	17,948	8,161	26,109
2030-2034	102,637	17,306	119,943
Total	<u>\$ 174,086</u>	<u>\$ 69,013</u>	<u>\$ 243,099</u>
Current	\$ 10,928	\$ 12,269	\$ 23,197
Noncurrent	163,158	56,744	219,902
Total	<u>\$ 174,086</u>	<u>\$ 69,013</u>	<u>\$ 243,099</u>

5. CAPITAL ASSETS

Capital asset activity relating to governmental activities for the year ended June 30, 2024 was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases/ Reclassification	Ending Balance
Capital assets, not being depreciated				
Land	\$ 2,721,866	\$ -	\$ -	\$ 2,721,866
Construction in progress	42,648	61,674		104,322
Total capital assets, not being depreciated	<u>2,764,514</u>	<u>61,674</u>	<u>-</u>	<u>2,826,188</u>
Capital assets, being depreciated:				
Buildings	4,008,105	7,790		4,015,895
Machinery and equipment	1,020,602	7,529		1,028,131
Internal service fund - vehicles/equipment	989,713	139,326		1,129,039
Improvements	6,891,175	23,540		6,914,715
Infrastructure-street system	13,250,528	85,635		13,336,163
Total capital assets being depreciated	<u>26,160,123</u>	<u>263,820</u>	<u>-</u>	<u>26,423,943</u>
Less accumulated depreciation for:				
Buildings	(2,097,221)	(88,385)		(2,185,606)
Machinery and equipment	(742,920)	(32,811)		(775,731)
Internal service fund	(777,988)	(56,801)		(834,789)
Improvements	(4,216,419)	(194,845)		(4,411,264)
Infrastructure-street system	(6,188,086)	(681,873)		(6,869,959)
Total accumulated depreciation	<u>(14,022,634)</u>	<u>(1,054,715)</u>	<u>-</u>	<u>(15,077,349)</u>
Total capital assets, being depreciated, net	<u>12,137,489</u>	<u>(790,895)</u>	<u>-</u>	<u>11,346,594</u>
Governmental activities capital assets, net	<u>\$ 14,902,003</u>	<u>\$ (729,221)</u>	<u>\$ -</u>	<u>\$ 14,172,782</u>

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

5. CAPITAL ASSETS, CONTINUED

Capital asset activity relating to business-type activities for the year ended June 30, 2024 was as follows:

Business-type activities:	Beginning Balance	Increases	Decreases/ Reclassification	Ending Balance
Capital assets, not being depreciated				
Land	\$ 191,208	\$ -	\$ -	\$ 191,208
Construction in progress	418,832	294,895	-	713,727
Total capital assets, not being depreciated	610,040	294,895	-	904,935
Capital assets, being depreciated:				
Buildings and bus stop facilities	8,362,355	-		8,362,355
Distribution and collection systems	12,214,718	30,248		12,244,966
Infrastructure	10,034,449	136,591		10,171,040
Vehicles	949,617	-		949,617
Equipment	2,155,130	248,664		2,403,794
Total capital assets being depreciated	33,716,269	415,503	-	34,131,772
Less accumulated depreciation for:				
Buildings	(6,971,471)	(158,648)		(7,130,119)
Distribution and collection systems	(8,861,715)	(294,028)		(9,155,743)
Infrastructure	(2,700,389)	(353,060)		(3,053,449)
Vehicles	(767,304)	(56,655)		(823,959)
Equipment	(1,456,732)	(74,849)		(1,531,581)
Total accumulated depreciation	(20,757,611)	(937,240)	-	(21,694,851)
Total capital assets, being depreciated, net	12,958,658	(521,737)	-	12,436,921
Business-type activities capital assets, net	\$ 13,568,698	\$ (226,842)	\$ -	\$ 13,341,856

Depreciation and amortization expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 61,439
Public safety	6,250
Culture and recreation	121,524
Public works	808,701
Vehicles- internal service fund	56,801
Total depreciation expense-governmental activities	\$ 1,054,715
Business-type activities:	
Water	\$ 373,471
Wastewater	476,285
Transit	87,484
Total depreciation expense-business-type activities	\$ 937,240

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

6. LONG-TERM OBLIGATIONS

Long-term liability activity for the 2024 fiscal year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due in More Than One Year
Governmental						
Activities:						
Compensated absences	\$ 81,112	\$ 133,515	\$ (81,112)	\$ 133,515	\$ 30,000	\$ 103,515
Total	\$ 81,112	\$ 133,515	\$ (81,112)	\$ 133,515	\$ 30,000	\$ 103,515
Business-type						
Activities:						
Compensated absences	\$ 69,506	\$ 78,051	\$ (69,506)	\$ 78,051	\$ 30,000	\$ 48,051
Total	\$ 69,506	\$ 78,051	\$ (69,506)	\$ 78,051	\$ 30,000	\$ 48,051

The general fund is typically used to liquidate the liability for compensated absences applicable to the City's governmental activities.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance. The City is a member of the California Joint Powers Insurance Authority (California JPIA). The California JPIA provides general liability insurance to the City with a \$50 million per occurrence and \$50 million per year aggregate limit. The City also participates in the Insurance Authority's workers compensation insurance program. The risk of loss is transferred to the California JPIA. The City is subject to retrospective premium adjustments under the arrangement.

The uninsured risk retained by the City is \$50,000 per incident for workers compensation claims, \$20,000 per incident for general liability claims, and \$5,000 per property damage claim. The Insurance Authority purchases commercial insurance for claims in excess of its deductible amounts which is \$5 million for liability and \$500,000 for workers compensation. Insurance transactions are accounted for in the general fund. Liabilities of the City are reported in the statement of net assets for the governmental activities when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverage for each of the past three fiscal years. There were no changes in the balances of claims liabilities during the past two years.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

8. CONTINGENCIES AND COMMITMENTS

Litigation. The City is involved in litigation incurred in the normal course of conducting City business. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Grants and allocations. Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

Encumbrances. As of June 30, 2024, the City had the following outstanding encumbrances:

Expense	General Fund	Non-Major Gov'l Funds	Water Fund	Wastewater Fund	Grand Total
Alisal Emergency	\$ 13,571	\$ -	\$ -	\$ -	\$ 13,571
Assistance for FEMA Applications	11,929	-	-	-	11,929
Cannon Utility Department Assistance	-	-	18,854	18,854	37,707
Complete Lot 5 EV Parking Lot Design	-	8,395	-	-	8,395
Facilities Master Plan	-	59,417	-	-	59,417
Fema Alisal	1,046	-	-	-	1,046
FY 2022-23 Professional Services	27,000	-	-	-	27,000
FY 2023-24 Concrete Repairs	-	472,215	-	-	472,215
General Pln Update Contract	54,876	-	-	-	54,876
Grant Services	28,286	-	-	-	28,286
HCA Middle Well	-	-	371,858	-	371,858
Improvement Studies	-	-	-	149,189	149,189
Islay Events FY 2023-24	14,105	-	-	-	14,105
Lead Service Line Inventory	-	-	22,068	-	22,068
Nyborg Waterline Replacement	-	-	192,902	-	192,902
Recruiting Services - Utility Director	16,492	-	-	-	16,492
Res 1 Roof	-	-	15,500	-	15,500
River Wells Project	-	-	23,935	-	23,935
Sewer Line Replacement Project	-	-	-	47,800	47,800
Stiletto Events	17,043	-	-	-	17,043
Tom Jones & Associates, Inc.	30,316	-	-	-	30,316
Urban Planning FY 2023-24	57,823	-	-	-	57,823
WWTP O&M Manual - Climate Change	-	-	-	67,188	67,188
WWTP Upgrades Grant Writing	-	-	-	105,492	105,492
Grand Total	\$ 272,486	\$ 540,028	\$ 645,117	\$ 388,522	\$1,846,152

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

9. OPERATING AGREEMENTS

Water Supply Agreement. The City has an agreement with the Santa Ynez River Water Conservation District, Improvement District One, wherein the District and The Central Coast Water Authority constructed and operate a joint water treatment facility and water conveyance system. The Authority financed the plant and system by selling revenue bonds, and in 1997, issued \$198 million in refunding revenue bonds. The agreement is a take-or-pay obligation, and the City is obligated to pay amounts specified in the agreement whether or not water is treated or delivered. The amounts paid by the City are pledged by the Authority for repayment of the Authority's debt obligations. The City records these payments as operating expenses in its water enterprise fund.

10. PENSION PLANS

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors two miscellaneous rate plans and three safety rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employee's Retirement Law.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

10. PENSION PLANS, CONTINUED

B. Benefits Provided

The rate plan provisions and benefits in effect at June 30, 2024 are summarized as follows:

	Rate Plan		
	Miscellaneous	PEPRA Miscellaneous	Safety
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1 2013
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1 2013
Benefit formula	2.5% @ 55	2.0% @ 62	2% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55	50 - 55	50 - 55
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	2.0%	2.0%
Required employee contribution rates	8.000%	7.250%	0.000%
Required employer contribution rates	14.920%	8.000%	0.000%
Required unfunded liability payment	\$ 387,856	\$ -	\$ -

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an actuarial basis, annually and is effective on July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The General Fund has typically been used to liquidate pension liabilities for governmental funds.

The City's contributions to the Plan for the measurement period ended June 30, 2023 were \$544,960. The City's contributions to the Plan for the fiscal year ended June 30, 2024 recorded as deferred outflows of resources were \$564,190.

As of June 30, 2024, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$6,051,532.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

10. PENSION PLANS, CONTINUED

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

The City's net pension liability for the Plan is measured as the proportionate share of the total net pension liability of the Plan. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportionate share of the net pension liability was based on the City's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The City's proportionate share of the net pension liability for each Plan as of measurement dates June 30, 2022 and 2023 were as follows:

Proportion - June 30, 2022	0.048509%
Proportion - June 30, 2023	0.048508%
Change - Increase (Decrease)	<u>-0.000001%</u>

For the year ended June 30, 2024, the City recognized pension income of \$912,041. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 311,326	\$ 47,796
Changes in assumptions	365,162	-
Net difference between projected and actual earnings on pension plan investments	977,351	-
Changes in proportions	64,387	-
Differences between expected and actual contributions	-	334,980
Pension contributions subsequent to the measurement date	<u>564,190</u>	<u>-</u>
Totals	<u>\$ 2,282,416</u>	<u>\$ 382,776</u>

\$564,190 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

10. PENSION PLANS, CONTINUED

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	\$	
2025	342,227	
2026	247,139	
2027	718,050	
2028	28,034	

Actuarial Assumptions – The total pension liability in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by entry age and service
Investment Rate of Return ⁽¹⁾	6.90%
Mortality	Derived by CalPERS membership data for all funds

(1) Net of pension plan investment expenses.

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. Further details of the December 2017 Experience Study can be found on the CalPERS website www.calpers.ca.gov.

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

10. PENSION PLANS, CONTINUED

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return ^{(a)(b)}
Global Equity - Cap-Weighted	30.00%	4.45%
Global Equity - Non-Cap-Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-Backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(a) An expected inflation of 2.3% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the City’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Net Pension Liability	\$ 9,134,372	\$ 6,051,532	\$ 3,514,584

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

10. PENSION PLANS, CONTINUED

C. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2024, the City reported no payable for outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

11. OTHER POST- EMPLOYMENT BENEFITS

A. Plan Description.

The City’s defined benefit OPEB Plan provides OPEB for all eligible full-time general and public safety employees of the City. The City entered into an agreement with CalPERS to participate in the CERBT, an agent multiple-employer other postemployment benefits plan, to fund the City’s OPEB. CERBT is administered by CalPERS, which is managed by an appointed board not under the control of the City Council. CERBT issues a publicly available financial report that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided.

The City’s OPEB plan provides healthcare benefits to eligible retirees and their dependents. Benefits are provided through third party insurers, and the full cost of the benefits is provided by the Plan. The City’s OPEB Plan provides for automatic or ad hoc post-employment benefit changes.

Employees Covered by the Benefit Terms.

At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries current receiving benefits	26
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	28
	54
	54

The City’s OPEB Plan is closed to new entrants.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

11. OTHER POST- EMPLOYMENT BENEFITS, CONTINUED

A. Plan Description, Continued

B. Contributions

The City’s plan is affiliated with the State of California PERS in so far as the City’s health insurance premium payments are paid to the PERS. The PERS through an aggregation of single employer plans pools administrative functions in regard to purchases of commercial health insurance policies and coverages. City regulations grant authority to the City Council to establish and amend contribution requirements. Employees are not required to contribute to the plan. The amount contributed for the measurement period ended June 30, 2023 was \$232,892 which amount was based on the City’s decision to prefund its obligation. The General Fund has typically been used to liquidate OPEB liabilities for governmental funds. The City’s contribution for fiscal year 2024 was \$213,814.

C. Net OPEB Liability

The City’s net OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022.

D. Actuarial Assumptions

The total net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.50 percent
Salary increases	2.75 percent, average, including inflation
Investment rate of return	6.25 percent, net of OPEB plan investment expense
Healthcare cost trend rates	4.0 percent per year

Mortality rates were based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

11. OTHER POST- EMPLOYMENT BENEFITS, CONTINUED

D. Actuarial Assumptions, Continued

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return weighing the expected future real rates of return by target asset allocation asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized below:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	40%	7.5450%
All Fixed Income	43%	4.2500%
Real Estate Investment Trusts	8%	7.2500%
All Commodities	4%	7.5450%
Treasury Inflation Protected Securities (TIPS)	5%	3.0000%

E. Discount Rate

The discount rate used to measure the total OPEB liability was 6.25 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current and active employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

11. OTHER POST- EMPLOYMENT BENEFITS, CONTINUED

F. Net OPEB Liability

	Increase (Decrease)		
	Total	Plan	Net
	OPEB Liability (a)	Fiduciary Net Position (a)	OPEB Liability (a) - (b)
Balances at 6/30/2022 (Measurement Date)	\$ 2,293,132	\$ 976,332	\$ 1,316,800
Changes for the year:			
Service cost	26,740	-	26,740
Interest	139,224	-	139,224
Differences between expected and actual experience	5,044	-	5,044
Contributions - employer	-	232,892	(232,892)
Net investment income	-	35,498	(35,498)
Benefit payments	(162,892)	(162,892)	-
Administrative expenses	-	(284)	284
Net changes	8,116	105,214	(97,098)
Balances at 6/30/2023 (Measurement Date)	\$ 2,301,248	\$ 1,081,546	\$ 1,219,702

The following presents the Net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.25 percent) or 1-percentage point higher (7.25 percent) than the current discount rate.

	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
Net OPEB Liability (Asset)	\$ 956,214	\$ 1,219,702	\$ 1,540,870

The following presents the Net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3 percent) or 1-percentage point higher (5 percent) than the current healthcare cost trend rate.

	1% decrease to 3.00%	Healthcare Cost Trend Rate 4.00%	1% increase to 5.00%
Net OPEB Liability (Asset)	\$ 1,490,327	\$ 1,219,702	\$ 995,472

City of Solvang
Notes to the Basic Financial Statements
For the year ended June 30, 2024

11. OTHER POST- EMPLOYMENT BENEFITS, CONTINUED

G. OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued financial report.

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of \$61,805. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to the measurement date	\$ 213,814	\$ -
Differences between expected and actual experience	6,472	335,904
Changes in assumptions	43,086	25,728
Net difference between projected and actual earnings on OPEB plan investments	105,206	-
Totals	<u>\$ 368,578</u>	<u>\$ 361,632</u>

\$213,814 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as pension expense as follows:

Fiscal Year Ended June 30	
2025	\$ (39,682)
2026	(41,363)
2027	(20,079)
2028	(61,394)
2029	(35,044)
Thereafter	(9,306)

This page intentionally left blank

REQUIRED SUPPLEMENTARY INFORMATION

City of Solvang
Required Supplementary Information
For the year ended June 30, 2024

1. DEFINED BENEFIT PENSION PLAN

A. Schedule of the City's Proportionate Share of the Net Pension Liability - Last 10 Years

Fiscal year:	2024	2023	2022	2021
Measurement date:	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Proportion of the net pension liability	0.04851%	0.04851%	0.04800%	0.04316%
Proportionate share of the net pension liability	\$ 6,051,532	\$ 5,603,171	\$ 2,596,064	\$ 4,695,870
Covered payroll	\$ 2,369,911	\$ 1,840,839	\$ 1,617,922	\$ 2,090,447
Proportionate share of the net pension liability as a percentage of covered payroll	255.35%	304.38%	160.46%	224.63%
Plan's share of fiduciary net position as a percentage of total pension liability	76.21%	76.68%	88.29%	75.10%

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, and then decreased from 7.65% to 7.15% in fiscal year 2018. The discount rate was decreased to 6.9% in 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

2020	2019	2018	2017	2016	2015
6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
0.04206%	0.04086%	0.04040%	0.03943%	0.03911%	0.03911%
\$ 4,310,393	\$ 3,937,533	\$ 4,006,588	\$ 3,411,989	\$ 2,684,713	\$ 2,684,713
\$ 2,588,376	\$ 2,271,637	\$ 2,247,735	\$ 2,212,540	\$ 2,413,263	\$ 2,413,263
166.53%	173.33%	178.25%	154.21%	111.25%	111.25%
75.26%	75.26%	73.31%	74.06%	78.40%	78.40%

8. The discount

City of Solvang
Required Supplementary Information
For the year ended June 30, 2024

1. DEFINED BENEFIT PENSION PLAN, CONTINUED

B. Schedule of Employer Pension Contributions - Last 10 Years

Fiscal year	2024	2023	2022	2021
Contractually required contribution (actuarially determined)	\$ 564,190	\$ 544,960	\$ 471,400	\$ 400,915
Contribution in relation to the actuarially determined contributions	(564,190)	(544,960)	(471,400)	(400,915)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,569,159	\$ 2,369,911	\$ 1,840,839	\$ 1,617,922
Contributions as a percentage of covered payroll	21.96%	22.99%	25.61%	24.78%

Note to Schedule

Methods and assumptions used to determine contribution rates:

Valuation date:	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value
Inflation:	2.63%	2.63%	2.63%	2.63%
Salary increases:	(2)	(2)	(2)	(2)
Investment rate of return:	7.00%	7.00%	7.00%	7.00%
Retirement age:	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)

⁽¹⁾ Level percentage of payroll, closed

⁽²⁾ Depending on age, service, and type of employment

⁽³⁾ 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2%@62

⁽⁴⁾ Mortality assumptions are based on mortality

2020	2019	2018	2017	2016	2015
\$ 369,421	\$ 339,043	\$ 279,932	\$ 267,856	\$ 275,424	\$ 390,955
(369,421)	(339,043)	(279,932)	(267,856)	(275,424)	(390,955)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,090,447	\$ 2,588,376	\$ 2,271,637	\$ 2,247,735	\$ 2,212,540	\$ 2,413,263
17.67%	13.10%	12.32%	11.92%	12.45%	16.20%

6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013	6/30/2012
Entry Age					
(1)	(1)	(1)	(1)	(1)	(1)
Market Value	15 Year Smoothed Market				
2.63%	2.75%	2.75%	2.75%	2.75%	2.75%
(2)	(2)	(2)	(2)	(2)	(2)
7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
(3)	(3)	(3)	(3)	(3)	(3)
(4)	(4)	(4)	(4)	(4)	(4)

City of Solvang
Required Supplementary Information
For the year ended June 30, 2024

2. OTHER POSTEMPLOYMENT BENEFITS

*A. Schedule of Changes in the Net OPEB Liability and Related Ratios - Last 10 Years**

Fiscal Year	2024	2023	2022
<i>Measurement Period</i>	2023	2022	2021
Total OPEB Liability			
Service Cost	\$ 26,740	\$ 27,601	\$ 25,300
Interest on the total OPEB liability	139,224	148,855	151,678
Differences between expected and actual experience	5,044	(173,598)	-
Changes of assumptions	-	-	67,026
Benefit payments	(162,892)	(150,797)	(144,130)
Net change in total OPEB liability	8,116	(147,939)	99,874
Total OPEB liability - beginning	2,293,132	2,441,071	2,341,197
Total OPEB liability - ending (a)	<u>\$ 2,301,248</u>	<u>\$ 2,293,132</u>	<u>\$ 2,441,071</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 232,892	\$ 220,385	\$ 214,130
Net investment income	35,498	(138,627)	161,140
Benefit payments	(162,892)	(150,797)	(144,130)
Administrative expense	(284)	(271)	(299)
Net change in plan fiduciary net position	105,214	(69,310)	230,841
Plan fiduciary net position - beginning	976,332	1,045,642	814,801
Plan fiduciary net position - ending (b)	<u>\$ 1,081,546</u>	<u>\$ 976,332</u>	<u>\$ 1,045,642</u>
Net OPEB liability/(asset) - ending (a) - (b)	\$ 1,219,702	\$ 1,316,800	\$ 1,395,429
Plan fiduciary net position as a percentage of the total OPEB liability	47.00%	42.58%	42.84%
Covered-employee payroll	\$ 2,369,911	\$ 1,885,073	\$ 1,773,026
Net OPEB liability as a percentage of covered-employee payroll	51.47%	69.85%	78.70%

Notes to Schedule

* - Fiscal year 2018 was the 1st year of implementation.

Change of assumptions: Mortality assumptions were updated in fiscal year 2021.

Actuarially determined contributions are not calculated for the plan.

2021	2020	2019	2018
2020	2019	2018	2017
\$ 17,469	\$ 17,001	\$ 16,546	\$ 14,390
174,097	169,714	164,529	275,096
(397,078)	-	-	-
(49,124)	-	-	-
(134,647)	(117,453)	(86,041)	(121,194)
(389,283)	69,262	95,034	168,292
2,730,480	2,661,218	2,566,184	2,397,892
<u>\$ 2,341,197</u>	<u>\$ 2,730,480</u>	<u>\$ 2,661,218</u>	<u>\$ 2,566,184</u>
\$ 204,647	\$ 187,453	\$ 159,080	\$ 174,832
39,698	48,299	30,282	27,989
(134,647)	(117,453)	(86,041)	-
(633)	(545)	(446)	(121,194)
109,065	117,754	102,875	81,627
705,736	587,982	485,107	403,480
<u>\$ 814,801</u>	<u>\$ 705,736</u>	<u>\$ 587,982</u>	<u>\$ 485,107</u>
\$ 1,526,396	\$ 2,024,744	\$ 2,073,236	\$ 2,081,077
34.80%	25.85%	22.09%	18.90%
\$ 2,412,314	\$ 2,639,268	\$ 2,275,881	\$ 2,539,234
63.28%	76.72%	91.10%	81.96%

City of Solvang
Required Supplementary Information
For the year ended June 30, 2024

3. BUDGETS AND BUDGETARY ACCOUNTING

A. *Budgeting Procedures*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds, except repayments of internal balances in the general fund are budgeted as an expenditure for budgetary purposes. Appropriations lapse at fiscal yearend. The appropriated budget is prepared by fund, function and department. The City Manager may make transfers of appropriations within a department. Transfers between departments and other changes require City Council approval. The legal level of control is the department and fund level. The Council made supplemental appropriations during the fiscal year. Encumbrance accounting is not employed in governmental funds.

City of Solvang
Required Supplementary Information
For the year ended June 30, 2024

3. BUDGETS AND BUDGETARY ACCOUNTING, CONTINUED

B. Budgetary Comparison Schedule - General Fund

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Fund Balance, July 1	\$ 17,645,864	\$ 17,645,864	\$ 17,645,864	\$ -
Resources (inflows):				
Property taxes	1,474,254	1,474,254	1,821,765	347,511
Sales taxes	3,221,200	4,021,200	4,405,802	384,602
Transient occupancy taxes	4,900,000	4,900,000	6,816,288	1,916,288
Other taxes	255,000	255,000	339,297	84,297
Licenses and permits	140,000	140,000	200,681	60,681
Fines and forfeits	4,000	4,000	-	(4,000)
Intergovernmental	256,355	276,879	365,032	88,153
Interest	45,000	335,000	883,532	548,532
Charges for services	960,121	978,121	1,012,282	34,161
Miscellaneous	13,200	13,200	37,612	24,412
Transfers in	191,172	191,172	188,171	(3,001)
Amounts available for charges to appropriations	29,106,166	30,234,690	33,716,326	3,481,636
Charges to appropriations:				
<i>General Government:</i>				
Nondepartmental:				
City council	37,200	37,200	37,200	-
Other	90,328	160,328	92,790	67,538
OPEB	169,520	169,520	173,442	(3,922)
Community support	652,296	652,296	492,996	159,300
Administration:				
Legal	130,000	216,000	266,400	(50,400)
General administration	1,605,314	1,768,647	1,472,507	296,140
Transfers out	1,239,297	1,239,297	171,557	1,067,740
<i>Public Safety:</i>				
Sheriff contract	3,000,000	3,000,000	2,856,936	143,064
Animal control	49,652	49,652	49,652	-
Mental health & 211 program	3,000	3,000	2,633	367
<i>Culture and Recreation:</i>				
Tourism	786,413	889,361	760,906	128,455
Parks and recreation	451,477	474,498	268,631	205,867
Library	192,250	192,250	184,855	7,395
<i>Community Development:</i>				
City planning, building, development	843,233	1,164,191	940,107	224,084
<i>Public works:</i>				
Public works, streets, engineering	2,803,452	3,739,247	3,197,920	541,327
Total charges to appropriations	12,053,432	13,755,487	10,968,532	2,786,955
Fund Balance, June 30	\$ 17,052,734	\$ 16,479,203	\$ 22,747,794	\$ 6,268,591

This page intentionally left blank

SUPPLEMENTARY INFORMATION

This page intentionally left blank

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Impact Fee Fund accounts for impact fees paid by developers restricted for various capital improvement projects.

Traffic Safety Fund accounts for fines, forfeitures, and other monies restricted for traffic safety.

Gas Tax Fund accounts for funds from the State of California under the Street and Highway Code Sections 2103, 2105, 2106, 2107 and 2107.5. The use of funds is restricted to street related projects, which can include related public facilities for non-motorized traffic, e.g. bike and pedestrian paths.

Local Transportation Fund accounts for monies restricted by the State of California Transportation Development Act.

Measure A Fund accounts for Measure A Funds (Santa Barbara County) restricted for road repair, traffic relief, and transportation safety projects and programs.

Skytt Mesa Landscape and Lighting Fund accounts for special assessments restricted for the Skytt Mesa Landscape and Lighting District.

CAPITAL PROJECTS FUNDS

City Capital Projects Fund accounts for monies committed and restricted for City capital projects.

City of Solvang
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Impact Fee	Traffic Safety	Gas Tax	Local Transportation
ASSETS				
Cash and investments	\$ 1,620,928	\$ 4,260	\$ 195,123	\$ 495,757
Receivables:				
Accounts receivable	18,425	745	39,960	1,616
Interest receivable	7,568	39	1,308	2,204
Loans Receivables	17,838	-	-	-
Total assets	\$ 1,664,759	\$ 5,044	\$ 236,391	\$ 499,577
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
Fund Balances:				
Restricted for highways and streets	872,644	5,044	236,391	499,577
Restricted for park improvements	47,359	-	-	-
Restricted for drainage	294,460	-	-	-
Restricted for affordable housing	450,296	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,664,759	5,044	236,391	499,577
Total liabilities and fund balances	\$ 1,664,759	\$ 5,044	\$ 236,391	\$ 499,577

Special Revenue Funds			
Measure A	Skytt Mesa Landscape and Lighting	City Projects Capital Projects Fund	Totals
\$ 1,394,962	\$ 512,748	\$ -	\$ 4,223,778
122,194	-	-	182,940
8,086	2,179	13,313	34,697
-	-	-	17,838
<u>\$ 1,525,242</u>	<u>\$ 514,927</u>	<u>\$ 13,313</u>	<u>4,459,253</u>
\$ -	\$ 7,382	\$ 27,323	34,705
-	7,382	27,323	34,705
1,525,242	507,545	-	3,646,443
-	-	-	47,359
-	-	-	294,460
-	-	-	450,296
-	-	(14,010)	(14,010)
<u>1,525,242</u>	<u>507,545</u>	<u>(14,010)</u>	<u>4,424,548</u>
<u>\$ 1,525,242</u>	<u>\$ 514,927</u>	<u>\$ 13,313</u>	<u>\$ 4,459,253</u>

City of Solvang
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the year ended June 30, 2024

	Special Revenue Funds			
	Impact Fee	Traffic Safety	Gas Tax	Local Transportation
REVENUES:				
Special assessments	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	6,453	-	-
Intergovernmental	-	-	322,256	84,392
Interest	79,825	274	6,961	23,282
Charges for services	19,506	-	-	-
Total revenues	99,331	6,727	329,217	107,674
EXPENDITURES:				
Current:				
Highways and streets	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	99,331	6,727	329,217	107,674
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(5,050)	(118,122)	(35,000)
Total other financing sources (uses)	-	(5,050)	(118,122)	(35,000)
Net change in fund balances	99,331	1,677	211,095	72,674
FUND BALANCES:				
Beginning of the year, as previously stated	-	3,367	25,296	426,903
Restatements	1,565,428	-	-	-
Beginning of the year, as restated	1,565,428	3,367	25,296	426,903
End of year	\$ 1,664,759	\$ 5,044	\$ 236,391	\$ 499,577

Special Revenue Funds			
Measure A	Skytt Mesa Landscape and Lighting	City Projects Capital Projects Fund	Totals
\$ -	\$ 229,977	\$ -	\$ 229,977
-	-	-	6,453
490,202	-	-	896,850
63,150	23,466	-	196,958
-	-	-	19,506
553,352	253,443	-	1,349,744
-	171,470	-	171,470
-	-	186,494	186,494
-	171,470	186,494	357,964
553,352	81,973	(186,494)	991,780
-	-	190,817	190,817
(52,259)	-	-	(210,431)
(52,259)	-	190,817	(19,614)
501,093	81,973	4,323	872,835
1,024,149	425,572	-	1,905,287
-	-	(18,333)	1,547,095
1,024,149	425,572	(18,333)	3,452,382
\$ 1,525,242	\$ 507,545	\$ (14,010)	\$ 4,325,217

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Impact Fee Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 18,424	\$ 18,424	\$ 79,825	\$ 61,401
Charges for services	19,671	19,671	19,506	(165)
Total revenues	38,095	38,095	99,331	61,236
EXPENDITURES:				
Capital outlay	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balances	\$ 28,095	\$ 28,095	99,331	\$ 71,236
FUND BALANCES:				
Beginning of the year			1,565,428	
End of year			<u>\$ 1,664,759</u>	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Traffic Safety Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 50	\$ 50	\$ 274	\$ 224
Charges for services	-	-	-	-
Total revenues	<u>5,050</u>	<u>5,050</u>	<u>6,727</u>	<u>1,677</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(5,050)</u>	<u>(5,050)</u>	<u>(5,050)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,050)</u>	<u>(5,050)</u>	<u>(5,050)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	1,677	<u>\$ 1,677</u>
FUND BALANCES:				
Beginning of the year			<u>3,367</u>	
End of year			<u>\$ 5,044</u>	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Gas Tax Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 311,820	\$ 311,820	\$ 322,256	\$ 10,436
Interest	1,450	1,450	6,961	5,511
Total revenues	313,270	313,270	329,217	15,947
OTHER FINANCING SOURCES (USES):				
Transfers out	(268,122)	(268,122)	(118,122)	150,000
Total other financing sources (uses)	(268,122)	(268,122)	(118,122)	150,000
Net change in fund balances	\$ 45,148	\$ 45,148	211,095	\$ 165,947
FUND BALANCES:				
Beginning of the year			25,296	
End of year			\$ 236,391	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Local Transportation Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 84,203	\$ 84,203	\$ 84,392	\$ 189
Interest	522	522	23,282	22,760
Total revenues	84,725	84,725	107,674	22,949
OTHER FINANCING SOURCES (USES):				
Transfers out	(285,000)	(285,000)	(35,000)	250,000
Total other financing sources (uses)	(285,000)	(285,000)	(35,000)	250,000
Net change in fund balances	\$ (200,275)	\$ (200,275)	72,674	\$ 272,949
FUND BALANCES:				
Beginning of the year			426,903	
End of year			\$ 499,577	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Measure A Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 509,581	\$ 509,581	\$ 490,202	\$ (19,379)
Interest	6,000	6,000	63,150	57,150
Total revenues	<u>515,581</u>	<u>515,581</u>	<u>553,352</u>	<u>37,771</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(626,000)	(626,000)	(52,259)	573,741
Total other financing sources (uses)	<u>(626,000)</u>	<u>(626,000)</u>	<u>(52,259)</u>	<u>573,741</u>
Net change in fund balances	<u>\$ (110,419)</u>	<u>\$ (110,419)</u>	501,093	<u>\$ 611,512</u>
FUND BALANCES:				
Beginning of the year			<u>1,024,149</u>	
End of year			<u>\$ 1,525,242</u>	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

Skytt Mesa Landscape and Lighting Special Revenue Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Special assessments	\$ 219,024	\$ 219,024	\$ 229,977	\$ 10,953
Interest	1,500	1,500	23,466	21,966
Total revenues	220,524	220,524	253,443	32,919
EXPENDITURES:				
Current:				
Public works				
Highways and streets	212,716	212,716	171,470	41,246
Capital outlay	13,000	13,000	-	13,000
Total expenditures	225,716	225,716	171,470	54,246
Net change in fund balances	\$ (5,192)	\$ (5,192)	81,973	\$ 87,165
FUND BALANCES:				
Beginning of the year			425,572	
End of year			\$ 507,545	

City of Solvang

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

City Projects Capital Projects Fund

For the year ended June 30, 2024

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Interest	\$ 1,100	\$ 1,100	\$ -	\$ (1,100)
Total revenues	<u>1,100</u>	<u>1,100</u>	<u>-</u>	<u>(1,100)</u>
EXPENDITURES:				
Capital outlay	2,158,000	2,184,865	186,494	1,998,371
Total expenditures	<u>2,158,000</u>	<u>2,184,865</u>	<u>186,494</u>	<u>1,998,371</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,156,900)</u>	<u>(2,183,765)</u>	<u>(186,494)</u>	<u>1,997,271</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	2,158,000	2,158,000	190,817	(1,967,183)
Total other financing sources (uses)	<u>2,158,000</u>	<u>2,158,000</u>	<u>190,817</u>	<u>(1,967,183)</u>
Net change in fund balances	<u>\$ 1,100</u>	<u>\$ (25,765)</u>	<u>4,323</u>	<u>\$ 30,088</u>
FUND BALANCES:				
Beginning of the year			<u>(18,333)</u>	
End of year			<u>\$ (14,010)</u>	

STATISTICAL SECTION

This part of the Government's annual comprehensive financial report presents detail information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue sources: taxes and water revenues.

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules help the reader understand the environment within which the government's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

This page intentionally left blank

Schedule 1
City of Solvang
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:									
Net investment in capital assets	\$ 11,748,077	\$ 11,584,893	\$ 12,128,629	\$ 12,360,410	\$ 12,565,957	\$ 12,696,479	\$ 12,740,666	\$ 13,988,390	\$ 14,902,003
Restricted	\$ 3,011,325	\$ 3,121,123	\$ 3,597,517	\$ 3,213,182	\$ 3,443,607	\$ 3,435,769	\$ 3,545,533	\$ 3,390,500	\$ 3,498,573
Unrestricted	\$ 7,488,153	\$ 8,798,516	\$ 7,485,859	\$ 9,010,003	\$ 9,093,838	\$ 7,687,783	\$ 8,279,527	\$ 11,206,764	\$ 14,872,375
Total governmental activities net position	\$ 22,247,555	\$ 23,504,532	\$ 23,212,005	\$ 24,583,595	\$ 25,103,402	\$ 23,820,031	\$ 24,565,726	\$ 28,585,654	\$ 33,272,951
Business-type activities:									
Net investment in capital assets	\$ 10,409,946	\$ 10,943,614	\$ 10,879,295	\$ 10,462,415	\$ 12,053,677	\$ 11,521,718	\$ 11,555,587	\$ 12,865,006	\$ 13,568,698
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	\$ 6,794,971	\$ 10,725,516	\$ 11,550,796	\$ 12,687,615	\$ 11,679,974	\$ 11,469,414	\$ 11,645,387	\$ 10,263,902	\$ 11,003,603
Total business-type activities net position	\$ 17,204,917	\$ 21,669,130	\$ 22,430,091	\$ 23,150,030	\$ 23,733,651	\$ 22,991,132	\$ 23,200,974	\$ 23,128,908	\$ 24,572,301
Primary government (City wide totals)									
Net investment in capital assets	\$ 22,158,023	\$ 22,528,507	\$ 23,007,924	\$ 22,822,825	\$ 24,619,634	\$ 24,218,197	\$ 24,296,253	\$ 26,853,396	\$ 28,470,701
Restricted	3,011,325	3,121,123	3,597,517	3,213,182	3,443,607	3,435,769	3,545,533	3,390,500	3,498,573
Unrestricted	14,283,124	19,524,032	19,036,655	21,697,618	20,773,812	19,157,197	19,924,914	21,470,666	25,875,978
Total primary government net position	\$ 39,452,472	\$ 45,173,662	\$ 45,642,096	\$ 47,733,625	\$ 48,837,053	\$ 46,811,163	\$ 47,766,700	\$ 51,714,562	\$ 57,845,252

Schedule 2
City of Solvang
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses:										
Governmental activities:										
General government	\$ 1,417,776	\$ 1,664,564	\$ 2,031,468	\$ 1,274,194	\$ 1,778,600	\$ 2,532,206	\$ 1,973,026	\$ 2,911,369	\$ 2,805,808	\$ 2,764,977
Public safety	1,647,930	1,637,483	1,675,872	1,737,083	1,820,369	2,039,940	1,861,310	2,189,633	2,373,664	2,915,471
Public works	1,789,458	2,045,387	2,499,428	2,375,931	2,821,441	2,430,740	2,393,971	2,580,297	3,179,379	4,037,201
Community development	876,912	463,965	434,362	559,661	822,307	686,326	704,481	805,316	808,250	941,235
Culture and recreation	1,713,110	1,858,427	1,865,952	2,022,884	2,182,521	2,816,624	1,651,868	1,221,471	1,093,712	1,346,541
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	7,445,186	7,669,826	8,507,082	7,969,753	9,425,238	10,505,836	8,584,656	9,708,086	10,260,813	12,005,425
Business-type activities:										
Water	\$ 4,765,816	\$ 4,077,790	\$ 4,030,207	\$ 4,307,206	\$ 4,861,159	\$ 4,922,788	\$ 5,280,019	\$ 5,216,176	\$ 4,303,277	\$ 5,196,398
Wastewater	1,799,891	1,733,416	2,083,850	2,090,605	2,343,221	2,481,979	2,222,770	2,248,410	2,402,724	2,636,207
Transit	708,781	701,114	848,637	856,112	996,657	982,433	1,029,086	1,099,939	1,134,410	1,090,036
Total Business-type Activities	7,274,488	6,512,320	6,962,694	7,253,923	8,201,037	8,387,200	8,531,875	8,564,525	7,840,411	8,922,641
Total Expenses	\$ 14,719,674	\$ 14,182,146	\$ 15,469,776	\$ 15,223,676	\$ 17,626,275	\$ 18,893,036	\$ 17,116,531	\$ 18,272,611	\$ 18,101,224	\$ 20,928,066
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 552,656	\$ 497,867	\$ 499,324	\$ 512,784	\$ 555,393	\$ 559,178	\$ 577,697	\$ 605,809	\$ 760,807	\$ 735,244
Public safety	20,140	14,251	19,039	11,506	76,077	4,888	1,971	35,670	5,190	18,425
Public works	275,691	325,298	430,863	502,886	260,504	250,905	232,180	286,038	319,713	318,905
Community development	416,750	412,305	287,874	168,769	160,043	153,619	260,150	339,214	331,821	234,171
Culture and recreation	135,769	104,343	119,547	120,414	108,954	91,210	44,676	115,306	143,851	162,154
Operating grants and contributions	614,802	530,193	773,860	630,949	680,790	801,390	1,213,507	2,242,909	1,735,759	1,094,384
Capital grants and contributions	40,559	116,767	921,294	198,314	118,731	134,144	129,594	139,958	155,723	167,498
Total Governmental Activities	2,056,367	2,001,024	3,051,801	2,145,622	1,960,492	1,995,334	2,459,775	3,764,904	3,452,864	2,730,781
Business-type Activity:										
Charges for services:										
Water	\$ 4,422,992	\$ 4,457,268	\$ 4,566,227	\$ 4,919,648	\$ 4,742,528	\$ 4,817,512	\$ 5,102,750	\$ 5,231,784	\$ 5,112,107	\$ 5,315,586
Wastewater	1,623,447	1,736,952	1,669,291	1,824,725	1,463,857	1,418,281	1,415,118	1,565,759	1,953,239	2,340,151
Transit	65,696	59,869	78,573	61,631	64,702	47,762	37,682	48,775	56,068	52,511
Operating grants and contributions	805,635	813,847	888,618	809,650	1,827,984	1,248,222	1,452,986	1,470,179	1,826,086	1,321,356
Capital grants and contributions	950,429	587,845	214,575	51,708	35,716	4,707	22,978	166,715	43,735	22,263
Total Business-type Activities	7,868,199	7,655,781	7,417,284	7,667,362	8,134,787	7,536,484	8,031,514	8,483,212	8,991,235	9,051,867
Total Program Revenues	\$ 9,924,566	\$ 9,656,805	\$ 10,469,085	\$ 9,812,984	\$ 10,095,279	\$ 9,531,818	\$ 10,491,289	\$ 12,248,116	\$ 12,444,099	\$ 11,782,648

Schedule 2 (continued)
City of Solvang
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expense)/Revenue:										
Governmental Activities	\$ (5,388,819)	\$ (5,668,802)	\$ (5,455,281)	\$ (5,824,131)	\$ (7,464,746)	\$ (8,510,502)	\$ (6,124,881)	\$ (5,943,182)	\$ (6,807,949)	\$ (9,274,644)
Business-type Activities	593,711	1,143,461	454,590	413,439	(66,250)	(850,716)	(500,361)	(81,313)	1,150,824	129,226
Total Net Expense	<u>\$ (4,795,108)</u>	<u>\$ (4,525,341)</u>	<u>\$ (5,000,691)</u>	<u>\$ (5,410,692)</u>	<u>\$ (7,530,996)</u>	<u>\$ (9,361,218)</u>	<u>\$ (6,625,242)</u>	<u>\$ (6,024,495)</u>	<u>\$ (5,657,125)</u>	<u>\$ (9,145,418)</u>
General Revenues										
Governmental Activities:										
Taxes:										
Property taxes	\$ 1,140,579	\$ 1,213,316	\$ 1,283,266	\$ 1,380,568	\$ 1,401,623	\$ 1,480,839	\$ 1,542,764	\$ 1,623,747	\$ 1,754,910	\$ 1,821,765
Transient occupancy taxes	3,833,644	4,195,940	4,330,599	4,320,318	4,618,425	3,440,275	4,078,826	6,031,568	6,311,438	6,816,288
Sales taxes	1,241,436	1,226,777	1,453,808	1,405,281	1,507,745	1,347,670	1,606,443	2,118,762	2,517,643	4,405,802
Other taxes	247,173	248,247	233,572	286,790	232,707	273,226	287,548	288,349	345,486	339,297
Investment earnings	25,323	43,499	48,294	109,264	413,701	364,465	9,490	(145,251)	379,069	1,144,489
Miscellaneous	-	-	-	-	34,436	118,250	45,425	103,903	279,700	37,612
Transfers	(1,200)	(2,000)	(852,390)	(306,500)	(311,467)	102,992	(697,967)	(57,968)	(93,000)	(133,000)
Special Item	-	-	-	-	-	-	-	-	-	-
Total general revenues, transfers and special item	<u>6,486,955</u>	<u>6,925,779</u>	<u>6,497,149</u>	<u>7,195,721</u>	<u>7,897,170</u>	<u>7,127,717</u>	<u>6,872,529</u>	<u>9,963,110</u>	<u>11,495,246</u>	<u>14,432,253</u>
Business-type Activity										
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ 258,866	\$ 211,189	\$ 12,236	\$ (48,721)	\$ 199,569	\$ 517,693
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers	1,200	2,000	852,390	306,500	311,467	(102,992)	697,967	57,968	93,000	133,000
Total Business-type Activities	<u>1,200</u>	<u>2,000</u>	<u>852,390</u>	<u>306,500</u>	<u>570,333</u>	<u>108,197</u>	<u>710,203</u>	<u>9,247</u>	<u>292,569</u>	<u>650,693</u>
Total primary government	<u>\$ 6,488,155</u>	<u>\$ 6,927,779</u>	<u>\$ 7,349,539</u>	<u>\$ 7,502,221</u>	<u>\$ 8,467,503</u>	<u>\$ 7,235,914</u>	<u>\$ 7,582,732</u>	<u>\$ 9,972,357</u>	<u>\$ 11,787,815</u>	<u>\$ 15,082,946</u>
Change in net position:										
Change in reporting of Component unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,414	\$ -	\$ -	\$ -	\$ -
Governmental activities	1,098,136	1,256,977	1,041,868	1,371,590	432,424	(1,283,371)	747,648	4,019,928	4,687,297	5,157,608
Business-type activities	594,911	1,145,461	1,306,980	719,939	504,083	(742,519)	209,842	(72,066)	1,443,393	779,919
Total Changes in Net Position	<u>\$ 1,693,047</u>	<u>\$ 2,402,438</u>	<u>\$ 2,348,848</u>	<u>\$ 2,091,529</u>	<u>\$ 936,507</u>	<u>\$ (1,926,476)</u>	<u>\$ 957,490</u>	<u>\$ 3,947,862</u>	<u>\$ 6,130,690</u>	<u>\$ 5,937,527</u>

**Schedule 3
City of Solvang
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 127,805	\$ 76,502	\$ 82,192	\$ 85,451	\$ 337,809	\$ 229,904	\$ 100,412	\$ 234,925	\$ 17,390	\$ 56,257
Restricted	14,290	18,680	12,206	58,837	298,837	26,612	26,315	26,315	26,315	26,315
Committed	3,619,902	4,127,320	4,127,320	4,830,633	4,830,633	4,830,633	4,830,633	4,830,633	7,266,377	6,627,743
Assigned	-	-	-	-	-	-	526,726	-	-	272,486
Unassigned	4,871,659	5,345,636	5,824,932	5,937,175	5,913,948	5,161,009	6,179,842	9,459,376	10,335,782	15,764,993
Reserved										
Unreserved										
Total general fund	<u>\$ 8,633,656</u>	<u>\$ 9,568,138</u>	<u>\$ 10,046,650</u>	<u>\$ 10,912,096</u>	<u>\$ 11,381,227</u>	<u>\$ 10,248,158</u>	<u>\$ 11,663,928</u>	<u>\$ 14,551,249</u>	<u>\$ 17,645,864</u>	<u>\$ 22,747,794</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ 275,000.00	\$ 275,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,997,035	3,180,161	3,315,997	3,154,345	3,144,770	3,409,157	3,519,218	3,375,286	3,472,258	4,438,558
Committed										
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned					(21,695)	(77,681)	(23,823)	-	(19,876)	(14,010)
Reserved										
Unreserved										
Special Revenue										
Capital Projects										
Other Purposes										
Total all other governmental funds	<u>\$ 2,997,035</u>	<u>\$ 3,180,161</u>	<u>\$ 3,590,997</u>	<u>\$ 3,429,345</u>	<u>\$ 3,123,075</u>	<u>\$ 3,331,476</u>	<u>\$ 3,495,395</u>	<u>\$ 3,375,286</u>	<u>\$ 3,452,382</u>	<u>\$ 4,424,548</u>

Note: The provisions of GASB Statement Number 54 were applied prospectively from fiscal year 2011 forward and that years prior to that have not been restated to conform with the GASB 54.

Schedule 4
City of Solvang
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(In Rounded Thousands of Dollars)
(modified accrual basis of accounting)

	Fiscal Year (ending June 30)								
	2015	2016	2017	2018	2019	2020	2021	2022	2023
REVENUES									
Taxes	\$ 6,463	\$ 6,885	\$ 7,301	\$ 7,393	\$ 7,761	\$ 6,542	\$ 7,516	\$ 10,062	\$ 10,929
Licenses and permits	224	203	184	111	127	126	129	215	278
Fines and forfeits	11	9	9	9	7	4	7	0.48	0.05
Charges for services	982	956	920	962	834	722	765	948	1,039
Special assessments	111	153	203	202	193	207	215	218	219
Intergovernmental	731	619	1,489	618	708	918	1,334	2,383	1,916
Investment earnings	34	57	64	150	374	327	11	(115)	354
Other revenues	6	47	209	203	121	136	54	104	281
Total Revenues	<u>\$ 8,562</u>	<u>\$ 8,929</u>	<u>\$ 10,379</u>	<u>\$ 9,649</u>	<u>\$ 10,124</u>	<u>\$ 8,982</u>	<u>\$ 10,031</u>	<u>\$ 13,816</u>	<u>\$ 15,016</u>
EXPENDITURES									
General government	\$ 1,547	\$ 1,951	\$ 1,669	\$ 1,546	\$ 1,762	\$ 2,467	\$ 1,803	\$ 3,020	\$ 2,864
Public safety	1,644	1,631	1,662	1,734	1,814	2,023	1,855	2,201	2,366
Culture and recreation	1,592	1,695	1,654	1,989	1,952	2,195	1,505	1,096	1,147
Public works	1,837	2,068	3,255	1,941	1,649	1,534	1,475	2,142	2,652
Community development	517	464	434	560	776	622	747	780	830
Housing	394	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	869	1,597	1,164	1,059	1,849	2,182
Transportation	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	<u>\$ 7,531</u>	<u>\$ 7,809</u>	<u>\$ 8,674</u>	<u>\$ 8,638</u>	<u>\$ 9,550</u>	<u>\$ 10,004</u>	<u>\$ 8,444</u>	<u>\$ 11,088</u>	<u>\$ 12,041</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 1,031</u>	<u>\$ 1,120</u>	<u>\$ 1,705</u>	<u>\$ 1,010</u>	<u>\$ 574</u>	<u>\$ (1,022)</u>	<u>\$ 1,588</u>	<u>\$ 2,729</u>	<u>\$ 2,975</u>
Other Financing Sources (Uses)									
Transfers in	\$ 161	\$ 176	\$ 431	\$ 175	\$ 176	\$ 156	\$ 920	\$ 1,985	\$ 2,480
Transfers out	(162)	(178)	(1246)	(482)	(588)	(156)	(926)	(1946)	(2283)
Change in reporting of component unit	-	-	-	-	-	97	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 161</u>	<u>\$ 176</u>	<u>\$ 431</u>	<u>\$ 175</u>	<u>\$ 176</u>	<u>\$ 97</u>	<u>\$ (6)</u>	<u>\$ 39</u>	<u>\$ 197</u>
Net change in fund balances	<u>\$ 1,192</u>	<u>\$ 1,296</u>	<u>\$ 2,136</u>	<u>\$ 1,186</u>	<u>\$ 750</u>	<u>\$ (925)</u>	<u>\$ 1,582</u>	<u>\$ 2,767</u>	<u>\$ 3,172</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Schedule 5
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Assessed Taxable Values			Total Direct Tax Rate
	Real Property	Personal Property	Totals	
2014-2015	979,763	32,966	\$ 1,012,729	1.00%
2015-2016	1,041,231	30,866	\$ 1,072,097	1.00%
2016-2017	1,105,535	32,355	\$ 1,137,891	1.00%
2017-2018	1,168,412	33,137	\$ 1,201,549	1.00%
2018-2019	1,224,324	34,740	\$ 1,259,064	1.00%
2019-2020	1,285,410	39,041	\$ 1,324,451	1.00%
2020-2021	1,329,682	40,297	\$ 1,369,979	1.00%
2021-2022	1,383,585	40,903	\$ 1,424,487	1.00%
2022-2023	1,482,074	43,256	\$ 1,525,331	1.00%
2023-2024	1,678,028	47,378	\$ 1,725,405	1.00%

Source: County of Santa Barbara Assessor's Office

Note: In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property maybe increased by an inflation factor (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above (in our reports) represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Schedule 6
City of Solvang
Direct and Overlapping Property Tax Rates
For The Last Ten Fiscal Years
(Rates per \$100 of assessed value)

Fiscal Year	City Direct Rate			Overlapping Rates	
	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
2014-2015	1.00%	0.00%	1.00%	0.05256%	0.00000%
2015-2016	1.00%	0.00%	1.00%	0.05256%	0.00000%
2016-2017	1.00%	0.00%	1.00%	0.05256%	0.05762%
2017-2018	1.00%	0.00%	1.00%	0.06631%	0.06313%
2018-2019	1.00%	0.00%	1.00%	0.06362%	0.06197%
2019-2020	1.00%	0.00%	1.00%	0.06294%	0.05583%
2020-2021	1.00%	0.00%	1.00%	0.06294%	0.05646%
2021-2022	1.00%	0.00%	1.00%	0.06711%	0.05825%
2022-2023	1.00%	0.00%	1.00%	0.06667%	0.04984%
2023-2024	1.00%	0.00%	1.00%	0.06424%	0.04731%

Source: California Municipal Statistics

Note: The City's direct property tax rates can only be changed with specific voter approval.

Schedule 7
City of Solvang
Principal Property Tax Payers - Top Ten Payers
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2024				2023			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Santa Ynez Band of Mission Indians	\$ 30,977	1	2.03%	Santa Ynez Band of Mission Indians	\$ 29,879	1	1.96%
Alisal Guest Ranch	24,424	2	1.60%	Worldmark, The Club	20,135	2	1.32%
Worldmark, The Club	20,918	3	1.37%	Lombard Street, LP	17,546	3	1.15%
Lombard Street, LP	18,361	4	1.20%	Alisal Guest Ranch	16,549	4	1.08%
SYBCI California Hotel No. 2, LLC	15,447	5	1.01%	SYBCI California Hotel No. 2, LLC	14,875	5	0.98%
Solvang Hotel Group, LP	14,851	6	0.97%	Solvang Hotel Group, LP	14,311	6	0.94%
FLT Oak Park FLTE LLC	14,647	7	0.96%	Petersen Village Inn, LP	9,378	7	0.61%
Petersen Village Inn, LP	10,427	8	0.68%	Alisal Oaks, LLC	8,251	8	0.54%
Sorensen Henning Trust 4/4/78	9,294	9	0.61%	Wine Manor Management, LLC	7,139	9	0.47%
Radha Damodar Hospitality LLC	8,907	10	0.58%	FLT Oak Park FLTE LLC	6,993	10	0.46%
Total	\$ 168,254		11.03%	Total	\$ 145,055		9.51%

2022				2021			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Santa Ynez Band of Mission Indians	\$ 29,345	1	2.06%	Santa Ynez Band of Mission Indians	\$ 29,072	1	2.12%
Worldmark, The Club	17,838	2	1.25%	Worldmark, The Club	17,838	2	1.30%
Lombard Street, LP	17,243	3	1.21%	Lombard Street, LP	16,935	3	1.24%
Alisal Guest Ranch	15,452	4	1.08%	Alisal Guest Ranch	15,107	4	1.10%
SYBCI California Hotel No. 2, LLC	14,613	5	1.03%	SYBCI California Hotel No. 2, LLC	14,478	5	1.06%
Solvang Hotel Group, LP	14,014	6	0.98%	Solvang Hotel Group, LP	13,864	6	1.01%
Alisal Oaks, LLC	8,090	7	0.57%	Garfield Beach CVS, LLC	8,660	7	0.63%
Wine Manor Management, LLC	7,002	8	0.49%	Alisal Oaks, LLC	8,007	8	0.58%
Oak Park Leasing, LLC	6,856	9	0.48%	Wine Manor Management, LLC	6,931	9	0.51%
M P Paso, LLC	6,196	10	0.43%	Oak Park Leasing, LLC	6,786	10	0.50%
Total	\$ 136,649		9.59%	Total	\$ 137,678		10.05%

2020				2019			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Santa Ynez Band of Mission Indians	\$ 28,555	1	2.16%	Santa Ynez Band of Mission Indians	\$ 28,047	1	2.23%
Worldmark, The Club	17,505	2	1.32%	Worldmark, The Club	17,178	2	1.36%
Lombard Street, LP	16,398	3	1.24%	Alisal Guest Ranch	13,995	3	1.11%
Alisal Guest Ranch	14,373	4	1.09%	SYBCI California Hotel, No. 2, LLC	13,974	4	1.11%
SYBCI California Hotel No. 2, LLC	14,224	5	1.07%	Lombard Street, LP	12,376	5	0.98%
Solvang Hotel Group, LP	11,598	6	0.88%	Solvang Hotel Group, LP	10,978	6	0.87%
1980s Old Mission Drive, LLC	8,353	7	0.63%	Alisal Oaks, LLC	7,698	7	0.61%
Alisal Oaks, LLC	7,851	8	0.59%	Wine Manor Management, LLC	6,668	8	0.53%
Wine Manor Management, LLC	6,798	9	0.51%	1980S Old Mission Drive, LLC	6,645	9	0.53%
Oak Park Leasing, LLC	6,654	10	0.50%	Oak Park Leasing, LLC	6,524	10	0.52%
Total	\$ 132,308		9.99%	Total	\$ 124,083		9.86%

2018				2017			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Santa Ynez Band of Mission Indians	\$ 27,550	1	2.29%	Santa Ynez Band of Mission Indians	\$ 27,063	1	2.38%
Worldmark, The Club	16,400	2	1.36%	Worldmark, The Club	16,000	2	1.41%
SYBCI California Hotel, No. 2, LLC	13,730	3	1.14%	SYBCI California Hotel, No. 2, LLC	13,490	3	1.19%
Alisal Guest Ranch	13,159	4	1.10%	Alisal Guest Ranch	12,337	4	1.08%
Palm Springs Inn, LLC	12,136	5	1.01%	Palm Springs Inn, LLC	11,901	5	1.05%
Solvang Hotel Group, LP	10,763	6	0.90%	Solvang Hotel Group, LP	10,552	6	0.93%
Alisal Oaks, LLC	7,548	7	0.63%	Alisal Oaks, LLC	7,401	7	0.65%
Wine Manor Management, LLC	6,540	8	0.54%	Wine Manor Management, LLC	6,415	8	0.56%
Oak Park Leasing, LLC	6,369	9	0.53%	Cook, Frieda Survivors Trust	6,272	9	0.55%
M P Paso, LLC	5,303	10	0.44%	Skytt Properties, LLC	6,245	10	0.55%
Total	\$ 119,498		9.95%	Total	\$ 117,676		10.34%

2016				2015			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Santa Ynez Band of Mission Indians	\$ 26,696	1	2.49%	Santa Ynez Band of Mission Indians	\$ 26,226	1	2.59%
Worldmark, The Club	17,877	2	1.67%	Worldmark, The Club	17,543	2	1.73%
SYBCI California Hotel, No. 2, LLC	13,310	3	1.24%	Skytt Properties, LLC	14,927	3	1.47%
Alisal Guest Ranch	12,489	4	1.16%	SYBCI California Hotel, No. 2, LLC	13,078	4	1.29%
Solvang Hotel Group, LP	10,393	5	0.97%	Alisal Guest Ranch	12,477	5	1.23%
Palm Springs Inn LLC	7,519	6	0.70%	Solvang Hotel Group, LP	10,190	6	1.01%
Alisal Oaks, LLC	7,290	7	0.68%	NWK1, Inc	7,740	7	0.76%
Wine Manor Management, LLC	6,321	8	0.59%	Kabir Bluestar, LLC	7,375	8	0.73%
Cook, Frieda Survivors Trust	6,178	9	0.58%	Alisal Oaks, LLC	7,148	9	0.71%
M P Paso, LLC	5,121	10	0.48%	Cook, Frieda Survivors Trust	6,057	10	0.60%
Total	\$ 113,194		10.56%	Total	\$ 122,761		12.12%

Source: Santa Barbara County Assessor's Office

**Schedule 8
City of Solvang
Property Tax Levies and Collections
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Total Tax Levy for Fiscal Year</u>	<u>Collections within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections To Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount Collected</u>	<u>Percentage of Levy</u>
2014-15	631,868	626,577	99.2%	4,990	631,567	100.0%
2015-16	667,906	661,254	99.0%	5,152	666,406	99.8%
2016-17	708,584	702,791	99.2%	4,563	707,354	99.8%
2017-18	747,495	738,881	98.8%	7,118	745,999	99.8%
2018-19	780,734	771,772	98.9%	7,121	778,892	99.8%
2019-20	821,350	809,645	98.6%	9,736	819,381	99.8%
2020-21	849,985	838,261	98.6%	9,903	848,164	99.8%
2021-22	886,964	877,202	98.9%	7,275	884,478	99.7%
2022-23	949,927	938,165	98.8%	7,651	945,816	99.6%
2023-24	1,018,424	1,004,499	98.6%	-	1,004,499	98.6%

Source: Santa Barbara County Auditor-Controller's Office

Note: *Figures listed above are only representative of Secured taxes collected.*

**Schedule 9
City of Solvang
Transient Occupancy Tax - Principal Payers and Other Data
Last Ten Fiscal Years**

Fiscal Year	City Wide Occupancy Rate	Average Daily Room Rates	Transient Occupancy Tax Revenues in Dollars Concentration By Hotel Size Based on Number of Rooms	
			Number Hotels 50 or More Rooms	Number Hotels Under 50 Rooms
2015	72%	\$ 171.08	\$ 2,766,680 6	\$ 1,063,561 17
2016	74%	\$ 191.84	\$ 2,813,475 6	\$ 1,368,750 18
2017	72%	\$ 188.51	\$ 2,852,189 6	\$ 1,477,881 18
2018	70%	\$ 166.43	\$ 3,203,410 7	\$ 1,116,882 18
2019	71%	\$ 176.56	\$ 3,397,220 7	\$ 1,143,566 19
2020	55%	\$ 177.98	\$ 2,391,340 7	\$ 982,733 21
2021	59%	\$ 193.40	\$ 2,684,185 8	\$ 1,404,844 21
2022	77%	\$ 227.49	\$ 4,362,416 8	\$ 1,665,365 22
2023	74%	\$ 250.75	\$ 4,602,304 8	\$ 1,705,808 26
2024	70%	\$ 256.19	\$ 5,172,120 8	\$ 1,630,716 27

Source: City of Solvang Finance Department
Penalties and Interest are not included in these figures.

**Schedule 10
City of Solvang
Water Rates
Last Ten Fiscal Years**

Fiscal Year	Monthly Base Rate	Rate Per CCF (748 Gallons)	Outside Users Rate per CCF
2015	72.71 ¹	3.16 ² 3.71 ³	4.74 5.57
2016	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2017	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2018	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2019	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2020	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2021	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2022	75.43 ¹	3.45 ² 4.05 ³	5.18 6.08
2023	75.08 ¹	4.08 ² 4.62 ³ 5.35 ⁴	5.18 6.08
2024	79.21 ¹	4.30 ² 4.87 ³ 5.64 ⁴	5.18 6.08

Source: City of Solvang Finance Department

Notes:

- (1) This rate is for a 5/8" meter
- (2) The City of Solvang went to three tiered rates, effective August 1, 2022.
This rate is for 0 to 1500 Cubic Feet.
- (3) This rate is for 1501 - 3500 Cubic Feet.
- (4) This rate is for 3501 Cubic Feet and above.

**Schedule 11
City of Solvang
Water Revenue Concentration Data
Last Ten Fiscal Years**

Water Revenue Concentration Data					
Fiscal Year	Class of Customer				Totals
	Single Family Residential	Multi Family Residential	Commercial	Other	
Revenue in Dollars and Number of Customers					
2015	2,621,212	295,474	824,286	618,427	4,359,400
	1,734	70	226	118	2,148
2016	2,667,228	289,436	819,771	588,547	4,364,982
	1,767	70	226	118	2,181
2017	2,762,880	309,802	774,336	637,288	4,484,306
	1,780	70	222	115	2,187
2018	2,973,360	322,513	796,271	704,473	4,796,616
	1,781	71	223	113	2,188
2019	2,902,029	321,349	801,045	662,831	4,687,254
	1,781	71	224	113	2,189
2020	3,018,851	321,125	752,049	671,384	4,763,409
	1,781	71	224	113	2,189
2021	3,193,794	335,547	771,099	747,515	5,047,955
	1,781	71	224	113	2,189
2022	3,190,974	356,623	831,794	764,939	5,144,331
	1,769	75	213	120	2,177
2023	3,117,121	386,972	844,183	694,659	5,042,935
	1,774	76	212	129	2,191
2024	3,203,585	411,619	875,155	743,234	5,233,593
	1,776	76	222	111	2,185

Source: City of Solvang Finance Department

Notes: Connection fees, Interest Income and Transfers are not included in the above figures.

Schedule 12
City of Solvang
Principal Water Sale Purchasers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30

2024	2023	2022	2021
Alisal Guest Ranch	Alisal Guest Ranch	Alisal Guest Ranch	Alisal Guest Ranch
Brookside Association	Brookside Association	Atterdag Village	Atterdag Village
City of Solvang	Chumash Casino Resort	Chumash Casino Resort	Chumash Casino Resort
Hotel Corque	City of Solvang	City of Solvang	City of Solvang
Mission Oaks	Mission Oaks	Mission Oaks	Mission Oaks
Rancho S.Y. Mobile Estates			
Svendsgaard's Lodge	Svendsgaard's Lodge	Solvang Mesa, LLMD	Solvang Mesa, LLMD
The Landsby/Mad&Vin	The Landsby/Mad&Vin	The Landsby/Mad&Vin	SY Cottage Hospital
Vinland Hotel	Vinland Hotel	Turtle Hospitality	The Landsby/Mad&Vin
Worldmark	Worldmark	Worldmark	Worldmark
2020	2019	2018	2017
Alisal Guest Ranch	Alisal Guest Ranch	Alisal Guest Ranch	Alisal Guest Ranch
Atterdag Village	Atterdag Village	Atterdag Village	Atterdag Village
Chumash Casino Resort	Chumash Casino Resort	Chumash Casino Resort	Chumash Casino Resort
City of Solvang	City of Solvang	City of Solvang	City of Solvang
Mission Oaks	Mission Oaks	Holiday Inn Express	Hadsten House
Rancho S.Y. Mobile Estates	Rancho S.Y. Mobile Estates	Mission Oaks	Holiday Inn Express
Solvang Mesa, LLMD	Solvang Mesa, LLMD	Rancho S.Y. Mobile Estates	Mission Oaks
Solvang School	Solvang School	Solvang Mesa, LLMD	Rancho S.Y. Mobile Estates
Vinland Hotel	Vacations Inn Solvang	Solvang School	Solvang School
Worldmark	Worldmark	Worldmark	Worldmark
2016	2015		
Alisal Guest Ranch	Alisal Guest Ranch		
Atterdag Village	Atterdag Village		
Chumash Casino Resort	Chumash Casino Resort		
City of Solvang	City of Solvang		
Hadsten House	Hadsten House		
Holiday Inn Express	Inland Pacific Builders		
Inland Pacific Builders	Mission Oaks		
Mission Oaks	Rancho S.Y. Mobile Estates		
Rancho S.Y. Mobile Estates	Solvang School		
Worldmark	Worldmark		

Source: City of Solvang Finance Department

Schedule 13
City of Solvang
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands except for Per Capita)

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds ¹	Notes	Lease Obligations	Lease Obligations	Installment Agreement	Total Outstanding Debt	Percentage of Personal Income	Population	Debt per Capita
	Governmental Activities				Business-type Activities						
2015	-	-	-	-	-	-	-	-	0% ²	5449 ³	\$ -
2016	-	-	-	-	-	-	-	-	0% ²	5495 ³	\$ -
2017	-	-	-	-	-	-	-	-	0% ²	5602 ³	\$ -
2018	-	-	-	-	-	-	-	-	0% ²	5613 ³	\$ -
2019	-	-	-	-	-	-	-	-	0% ²	5575 ³	\$ -
2020	-	-	-	-	-	-	-	-	0% ²	5562 ³	\$ -
2021	-	-	-	-	-	-	-	-	0% ²	5858 ³	\$ -
2022	-	-	-	-	-	-	-	-	0% ²	5709 ³	\$ -
2023	-	-	-	-	-	-	-	-	0% ²	5986 ³	\$ -
2024	-	-	-	-	-	-	-	-	0% ²	5663 ³	\$ -

Notes:

- (1) Presented net of original discounts and premiums
- (2) Personal income is disclosed on Schedule 17.
- (3) California Department of Finance

Schedule 14
City of Solvang
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024

<u>Governmental Unit:</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable²</u>	<u>Amount Applicable to Primary Government</u>
Direct and Overlapping General Fund Debt			
Santa Barbara County Certificates of Participation	\$ 118,125,000	1.499%	\$ 1,770,694
Santa Ynez Valley Union High School District COP	807,000	18.554%	\$ 149,731
Total Gross Direct and Overlapping General Fund Debt			\$ 1,920,425
Less: Santa Barbara County Supported Obligations			\$ (16,564)
Total Net Direct and Overlapping General Fund Debt			\$ 1,903,861
Overlapping Tax and Assessment Debt			
Allan Hancock Joint Community College District	\$ 149,975,032	4.604%	\$ 6,904,850
Santa Ynez Valley Union School District	\$ 9,945,000	18.554%	\$ 1,845,195
Buellton Union School district	10,920,260	0.949%	\$ 103,633
Solvang School District	7,978,721	81.875%	\$ 6,532,578
Total Overlapping Tax and Assessment Debt			\$ 15,386,257
Subtotal, overlapping debt			\$ 17,306,681 ³
City of Solvang direct debt	0	100.000%	\$ -
Total direct and overlapping debt			\$ 17,290,117

Source: California Municipal Statistics, Inc.

Notes:

(1) Overlapping governments are those that coincide, at least in part with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Solvang. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) The percentage of overlapping debt applicable to the City is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the City, divided by the district's total taxable assessed value.

(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

**Schedule 15
City of Solvang
Legal Debt Margin Information
Last Ten Fiscal Years**

Fiscal Year	Debt Limit	Total Debt Applicable To Limit	Total Debt Applicable To Limit as Percentage of Debt Limit
2015	\$ 37,977,325	\$ -	0.00%
2016	\$ 40,226,713	\$ -	0.00%
2017	\$ 42,670,909	\$ -	0.00%
2018	\$ 45,058,074	\$ -	0.00%
2019	\$ 47,214,897	\$ -	0.00%
2020	\$ 49,930,185	\$ -	0.00%
2021	\$ 51,638,388	\$ -	0.00%
2022	\$ 53,679,796	\$ -	0.00%
2023	\$ 57,199,898	\$ -	0.00%
2024	\$ 61,205,426	\$ -	0.00%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value	\$ 1,632,144,686
Debt Limit (3.75% of assessed value)	61,205,426
Less debt applicable to limit:	
General Obligation bonds	<u>0</u>
Total debt applicable to limit	<u>0</u>
Legal Debt Margin	<u><u>\$ 61,205,426</u></u>

Sources: Santa Barbara County Assessor's Office and California Municipal Statistics, Inc.

Note: California Government Code, Section 43605 sets the debt limit at 15%. The code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus the limit shown is 3.75%, one-fourth the limit of 15%.

**Schedule 16
City of Solvang
Pledged Revenue Coverage
Last Ten Fiscal Years**

Special Assessment Bonds

Fiscal Year	Special Assessment Collections	Debt Service		
		Principal	Interest	Coverage
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
2023	-	-	-	-
2024	-	-	-	-

Water Installment Agreement and Lease

	Water Service Revenues ¹	Capital Impact Fees	Less Operating Expenses ²	Net Available Revenue	Debt Service		
					Principal	Interest	Coverage
2015	4,422,992	497,405	4,541,401	378,996	-	-	-
2016	4,457,268	294,184	3,851,606	899,846	-	-	-
2017	4,566,227	102,409	3,771,037	897,599	-	-	-
2018	4,919,648	26,455	4,023,666	922,437	-	-	-
2019	4,742,528	35,716	4,558,594	219,650	-	-	-
2020	4,915,834	4,707	4,566,663	353,878	-	-	-
2021	5,110,938	22,978	4,930,863	203,053	-	-	-
2022	5,209,467	166,715	4,878,634	497,548	-	-	-
2023	5,241,879	43,735	3,949,155	1,336,459	-	-	-
2024	5,644,496	22,263	4,822,927	843,832	-	-	-

Wastewater Lease Obligation

	Wastewater Service Revenues ¹	Capital Impact Fees	Less Operating Expenses ²	Net Available Revenue	Debt Service		
					Principal	Interest	Coverage
2015	1,623,447	320,403	1,390,063	553,787	-	-	-
2016	1,736,952	201,661	1,315,685	622,928	-	-	-
2017	1,669,291	90,875	1,630,740	129,426	-	-	-
2018	1,824,725	14,020	1,682,663	156,082	-	-	-
2019	1,763,132	-	1,944,950	(181,818)	-	-	-
2020	1,499,245	-	2,052,784	(553,539)	-	-	-
2021	1,417,321	-	1,802,726	(385,405)	-	-	-
2022	1,552,271	-	1,797,484	(245,213)	-	-	-
2023	1,988,868	-	1,908,087	80,781	-	-	-
2024	2,464,188	-	2,159,922	304,266	-	-	-

Source: City of Solvang Finance Department

Notes:

- (1) Water and wastewater revenues include operating revenues and interest revenues.
- (2) Operating Expenses exclude depreciation and amortization

**Schedule 17
City of Solvang
Demographic and Economic Statistics
For The Last Ten Fiscal Years**

Fiscal Year	Population ¹	Personal Income	Per Capita Personal Income ²	Unemployment Rate ³
2015	5449	216,957,384	39,816	7.10% ³
2016	5495	216,140,330	39,334	7.14% ³
2017	5602	224,797,056	40,128	3.45% ³
2018	5613	225,238,464	40,128	2.30% ³
2019	5575	242,462,325	43,491	3.00% ³
2020	5562	250,395,678	45,019	6.20% ³
2021	5858	297,826,578	50,841	4.30% ³
2022	5709	325,144,677	56,953	4.20% ³
2023	5660	350,161,560	61,866	2.90% ³
2024	5663	369,289,893	65,211	3.50% ³

Sources: City of Solvang Finance Department

Notes:

- (1) State of California, Department of Finance
- (2) United States Census Bureau
- (3) State of California, Employment Development Department

**Schedule 18
City of Solvang
Ten Largest Principal Employers
Last Nine Fiscal Years**

Fiscal Year Ended June 30, 2024				Fiscal Year Ended June 30, 2023				Fiscal Year Ended June 30, 2022			
Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹
Alisal Guest Ranch	369	1	11.90%	Alisal Guest Ranch	350	1	11.29%	Alisal Guest Ranch	389	1	13.41%
Atterdag Village (formerly Solvang Lutheran Home)	182	2	5.87%	Atterdag Village (formerly Solvang Lutheran Home)	187	2	6.03%	Atterdag Village (formerly Solvang Lutheran Home)	182	2	6.28%
Santa Ynez Cottage Hospital	107	3	3.45%	Santa Ynez Cottage Hospital	130	3	4.19%	New Frontiers Market	101	3	3.48%
New Frontiers Market	103	4	3.32%	New Frontiers Market	95	4	3.06%	Santa Ynez Cottage Hospital	101	4	3.48%
Landsby/Mad&Vin	70	5	2.26%	Solvang Unified School District	76	5	2.45%	Landsby/Mad & Vin	76	5	2.62%
Solvang Unified School District	66	6	2.13%	Landsby/Mad&Vin	70	6	2.26%	Valley Fresh Market	67	6	2.31%
Valley Fresh Market	55	7	1.77%	Valley Fresh Market	58	7	1.87%	Solvang Unified School District	62	7	2.14%
Solvang Brew	54	8	1.74%	Hotel Corque	56	8	1.81%	Solvang Brew	52	8	1.79%
Hotel Corque	40	9	1.29%	Solvang Brew	46	9	1.48%	Hotel Corque	37	9	1.28%
City of Solvang	32	10	1.03%	Vinland Hotel and Lounge	30	10	0.97%	Nielsen Building Materials	24	10	0.83%
Totals	1078		34.77%	Totals	1098		35.42%	Totals	1091		37.62%

Fiscal Year Ended June 30, 2021				Fiscal Year Ended June 30, 2020				Fiscal Year Ended June 30, 2019			
Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹
Alisal Guest Ranch	326	1	10.87%	Alisal Guest Ranch	331	1	11.41%	Alisal Guest Ranch	369	1	12.30%
Atterdag Village (formerly Solvang Lutheran Home)	163	2	5.43%	Atterdag Village (formerly Solvang Lutheran Home)	174	2	6.00%	Atterdag Village (formerly Solvang Lutheran Home)	177	2	5.90%
New Frontiers Market	107	3	3.57%	New Frontiers Market	103	3	3.55%	New Frontiers Market	115	3	3.83%
Santa Ynez Cottage Hospital	88	4	2.93%	Santa Ynez Cottage Hospital	93	4	3.21%	Santa Ynez Cottage Hospital	93	4	3.10%
Landsby/Mad & Vin	69	5	2.30%	Solvang Unified School District	64	5	2.21%	Landsby/Mad & Vin	65	5	2.17%
Solvang Unified School District	68	6	2.27%	Valley Fresh Market	62	6	2.14%	Nielsen's Market/Valley Fresh	64	6	2.13%
Valley Fresh Market	65	7	2.17%	Landsby/Mad & Vin	58	7	2.00%	Solvang Brew	58	7	1.93%
Solvang Brew	51	8	1.70%	Hotel Corque	35	8	1.21%	Solvang Unified School District	57	8	1.90%
Hotel Corque	38	9	1.27%	Nielsen Building Materials	27	9	0.93%	Hotel Corque	54	9	1.80%
Nielsen Building Materials	27	10	0.90%	Solvang Brew	0*	10	0.00%	Root 246	46	10	1.53%
Totals	1002		33.40%	Totals	947		32.66%	Totals	1098		36.60%

Fiscal Year Ended June 30, 2018				Fiscal Year Ended June 30, 2017				Fiscal Year Ended June 30, 2016			
Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹	Employer	Number of Employees	Rank	Percentage of Total City Employment ¹
Alisal Guest Ranch	356	1	12.28%	Alisal Guest Ranch	303	1	10.45%	Alisal Guest Ranch	294	1	10.50%
Atterdag Village (formerly Solvang Lutheran Home)	170	2	5.86%	Atterdag Village (formerly Solvang Lutheran Home)	170	2	5.86%	Atterdag Village (formerly Solvang Lutheran Home)	167	2	5.96%
Santa Ynez Cottage Hospital	87	3	3.00%	Santa Ynez Cottage Hospital	96	3	3.31%	Santa Ynez Cottage Hospital	91	3	3.25%
New Frontiers Market	77	4	2.66%	Solvang Brew	75	4	2.59%	Solvang Brew	75	4	2.68%
Solvang Brew	68	5	2.34%	Solvang Unified School District	68	5	2.34%	New Frontiers Market	70	5	2.50%
Solvang Unified School District	58	6	2.00%	Nielsens Market	62	6	2.14%	Nielsens Market	69	6	2.46%
Landsby	55	7	1.90%	New Frontiers Market	55	7	1.90%	Solvang Unified School District	67	7	2.39%
Hotel Corque	53	8	1.83%	Landsby	55	7	1.90%	Hotel Corque	51	8	1.82%
Nielsens Market	52	9	1.79%	Hotel Corque	47	8	1.62%	Landsby	46	9	1.64%
Root 246	47	10	1.62%	Root 246	42	9	1.45%	Root 246	46	9	1.64%
Totals	1023		35.28%	Totals	973		33.55%	Totals	976		34.86%

Sources: City of Solvang Finance Department, State of California Employment Development Department, and City of Solvang Employers
Notes:
(1) Total City Labor Force is 3100, based on State of California Employment Development Department Data for FY 2023-24.
The City implemented GASB Statement Number 44 in the 2006 fiscal year, and therefore information in this schedule is being provided prospectively from the year of implementation.

Schedule 19
City of Solvang
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Fiscal Year

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government:										
City Council (Stipend) ¹	-	-	-	-	-	-	-	-	-	-
City clerk	1.00	1.00	1.00	1.00	1.00	1.00	-	-	1.00	1.00
City attorney (Contract) ²	-	-	-	-	-	-	-	-	-	-
City manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Economic development	-	-	-	-	-	-	-	-	-	-
Finance/Admin	5.00	5.00	5.00	5.00	5.00	5.00	3.00	6.00	4.00	6.50
Public safety²:										
Police (Contract)	-	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Planning:										
Planning	2.22	2.22	2.22	2.22	2.25	2.25	-	-	1.00	3.00
Building and safety ²	0.90	0.90	0.90	0.90	0.95	0.95	-	-	-	-
Public works:										
Engineering	0.65	1.20	1.20	1.55	2.10	2.10	1.20	1.00	0.20	0.40
Roads and streets	3.95	4.05	4.05	3.85	4.05	4.05	3.00	4.65	2.50	3.60
Maintenance	2.51	2.51	2.51	2.51	1.65	1.65	1.05	3.15	2.30	3.00
Parks:										
Parks and recreation	5.84	5.84	5.84	5.81	5.30	5.00	2.00	4.00	2.00	4.00
Water:										
Treatment and distribution	5.00	5.15	5.15	5.10	5.05	5.05	4.90	5.05	5.05	6.00
Wastewater:										
Collection and treatment	6.90	7.10	7.10	7.00	6.95	6.95	5.85	6.95	6.95	6.00
Totals	34.97	35.97	35.97	35.94	35.30	35.00	22.00	31.80	26.00	34.50

Source: The City of Solvang Finance Department.

(1) City Council are elected officials, not employees and therefore not represented.

(2) No full-time equivalent employees are shown for Police, Fire, City Attorney and previous years of Building and Safety as the City had contracts for those services.

Schedule 20
City of Solvang
Operating Indicators by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police¹:										
Physical arrest	102	126	136	107	154	178	105	173	126	135
Traffic violations	67	41	94	81	51	99	102	116	98	104
Fire¹:										
Emergency responses	358	615	652	678	845	598	652	660	450	667
Fires extinguished	9	12	12	9	17	11	11	7	10	13
Planning:										
Building permits issued	146	230	212	208	205	181	256	174	275	206
Public Works:										
Street Maintenance Centerline Miles	0.44	4	4	0.08	3	3.4	3.4	3.4	3.4	3.4
Parks:										
Community events held	21	17	14	14	14	9	3	11	14	12
Water:										
Number new connections	40	33	14	2	1	-	1	4	1	4
Daily average water production in MGD	1.05	0.94	0.98	1.10	1.07	1.14	1.23	1.16	1.12	1.07
Daily average water consumption in MGD	0.96	0.86	0.89	1.05	0.98	1.01	1.17	1.09	0.91	0.84
Wastewater:										
Number new connections	43	33	14	2	1	1	1	4	-	2
Daily average treatment in millions gallons(MGD)	0.69	0.62	0.65	0.62	0.65	0.66	0.62	0.63	0.70	0.73

Source: City of Solvang Finance Department and County of Santa Barbara

(1) The City of Solvang contracts with the County of Santa Barbara to provide police services. The City is within the County jurisdiction for fire services.

Schedule 21
City of Solvang
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year									
Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fire¹										
Stations	-	-	0	0	0	0	0	0	0	0
Engines	-	-	0	0	0	0	0	0	0	0
Public Works:										
Miles of streets	25	25	25	25	25	25	25	25	25	25
Streetlights	12	12	12	12	12	12	12	12	12	12
Parks and recreation:										
Community centers	2	2	2	2	2	2	2	2	2	2
Parks	4	4	4	4	4	4	4	4	4	4
Park acreage	63	63	63	63	63	63	63	63	63	63
Water:										
Miles of mains	36	36	36	36	36	36	36	36	36	36
Number connections	2,178	2,211	2,225	2,227	2,228	2,228	2,228	2,211	2,214	2,218
Wastewater:										
Miles of sewers	42	42	42	42	42	42	42	42	42	42
Number connections	2,090	2,123	2,137	2,139	2,140	2,141	2,141	2,145	2,145	2,147
Maximum plant capacity in millions of gallons	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: City of Solvang Finance Department and the County of Santa Barbara

(1) The City of Solvang contracts with the County of Santa Barbara to provide police services. The City is within the County jurisdiction for fire services.



City of Solvang

Presentation to the City Council

January 27, 2025



2024 Audit of City of Solvang



Agenda

- Deliverables and Scope of the Audit
- Areas of Primary Audit Risk
- Auditor's Report
- Required Communications
- New Accounting Standards
- Conclusion & Discussion/Questions





Deliverables and Scope of the Audit



Deliverables and Scope of the Audit

- Independent Auditor's Report on the City of Solvang's Basic Financial Statements (BFS).
- Independent Auditor's Reports on Internal Control Over Financial Reporting and on Compliance and Other Matters.
- Agreed-Upon Procedures on Appropriation Limit Schedule.
- Communications with Those Charged with Governance.
 - Letter used to summarize communication of various significant matters to those charged with governance.
- Annual Street Report to State Controller's Office
- Annual Financial Transactions Reports to State Controller's Office for City and Public Finance Authority





Areas of Primary Audit Risk



Areas of Primary Audit Risk

The risk of management override of controls is addressed by the following procedures:

- Assignment of audit staff based on consideration of audit risk.
- Procedures to incorporate an element of unpredictability in the audit from period to period.
- Consideration of the selection and application of significant accounting principles.
- Examination of journal entries.
- Review of accounting estimates for bias.
- Evaluation of business rationale for unusual transactions.
- Evaluation of the appropriateness of fraud-related inquiries performed.

Revenues & Receivables (Taxes, Grants, Notes, etc.) – Improper Revenue Recognitions:

- Governmental Funds: Confirm/validate property taxes, sales taxes, transient occupancy taxes, franchise taxes & other significant revenues/receivables.
- Enterprise Funds: Perform analytical procedures





Auditor's Report

Auditor's Report

Auditing Standards

- Audit performed in accordance with Generally Accepted Auditing Standards
- Audit performed in accordance with Government Auditing Standards

Unmodified opinion

- Financial statements are fairly presented in all material respects
- Significant accounting policies have been consistently applied
- Estimates are reasonable
- Disclosures are properly reflected in the financial statements



Required Communications



Required Communications

Auditor's Responsibilities

Opinion on whether financial statements are fairly stated in accordance with U.S. GAAP

Evaluate internal control over financial reporting including tone at the top

Evaluate compliance with laws, contracts, and grants.

Ensure financial statements are clear and transparent

Communicate with the governing body

Management's Responsibilities

Management is responsible for the financial statements

Establish and maintain internal control over financial reporting

Making all financial records available to us

Establish internal control to prevent and detect fraud

Inform us of all known and suspected fraud

Comply with laws and regulations

Take corrective action on audit findings



Required Communications

Independence

- It is our responsibility to maintain independence
- We will maintain our independence by strict adherence to the AICPA and the Board of Accountancy rules and regulations
- No services performed that could affect our independence other than preparing the financial statements.

Timing of the Audit

- Within the time frame communicated to the City in our engagement letters.

Significant Accounting Policies and Unusual Transactions

- The City adopted the following new pronouncements during the year:
 - GASB Statement No. 100 – Accounting Changes and Error Corrections



Required Communications

Management Judgment and Accounting Estimates

- Capital assets depreciation and useful life
- Pension and OPEB related estimates

Difficulties Encountered in Performing the Audit

- No difficulties encountered.

Significant Audit Adjustments and Unadjusted Differences

- Management has posted all proposed audit adjustments.

Deficiencies in Internal Control over Financial Reporting

- No material weaknesses identified during our audit.



New Accounting Standards

2025

- GASB Statement No. 101 – Compensated Absences
- GASB Statement No. 102 – Certain Risk Disclosures

2026

- GASB Statement No. 103 – Financial Reporting Model Improvements
- GASB Statement No. 104 – Disclosure of Certain Capital Assets





**Thank You for Allowing us to
Provide Audit Services to the
City of Solvang.**





AGENDA ITEM 8.b

Meeting Date: January 27, 2025

SUBJECT: Discussion and possible action to Adopt Resolution No. 25-1278 Granting Consent to the County of Santa Barbara to Establish the Santa Barbara County Wine Improvement District (SBCWID) and include the City of Solvang in the Established SBCWID

PREPARED BY: Randy Murphy, City Manager

DISCUSSION:

The SBCWID is a benefit assessment district proposed to create a revenue source to help fund destination sales and marketing promotions for Santa Barbara County wine tasting facilities. This approach has been used successfully in other destination areas throughout the state to increase assessed wine tasting facility sales and revenue. The proposed SBCWID includes all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County, and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe. Because the proposed SBCWID will include the City of Solvang, consent must be granted by the City Council of Solvang in order for the City of Solvang to be included in the creation, operation and future renewals of the SBCWID.

Wine tasting facility business owners decided to pursue formation of the SBCWID in order to establish a revenue source devoted to promoting Santa Barbara County wine testing facilities. If established, the SBCWID would generate approximately \$1,650,000 on an annual basis for promotion of wine tasting facilities specific to Santa Barbara County.

WINE IMPROVEMENT DISTRICTS

Wine Improvement Districts (WIDs) utilize the efficiencies of private sector operation in the market-based promotion of assessed businesses. These special assessment districts allow assessed business owners to organize their efforts to increase promotions & engagement. Business owners within the WID fund the WID, and those funds are used to provide services that are desired by and benefit the assessed businesses within the WID.

WID benefits:

- Funds cannot be diverted for other government programs;
- They are customized to fit the needs of each destination;
- They allow for a wide range of services; including: promotion, engagement, and sales lead generation;
- They are designed, created and governed by those who will pay the assessment; and
- They provide a stable funding source for promotion of assessed businesses.

In California, WIDs are primarily formed pursuant to the Property and Business Improvement District Law of 1994 (94 Law). This law allows for the creation of special benefit assessment districts to raise funds within a specific geographic area. The key difference between WIDs and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the WID.

MANAGEMENT DISTRICT PLAN

The Management District Plan (**Attachment C**) includes the proposed boundary of the SBCWID, a service plan and budget and a proposed means of governance. The SBCWID will include all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County, and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe.

The annual assessment rate is one percent (1%) of gross sales revenue of assessed wine tasting facilities. Based on the benefit received, assessments will not be collected on purchases made outside of the state of California or purchases made pursuant to contracts executed prior to March 1, 2025. Revenue generated from the SBCWID is intended only to provide programs and services for assessed businesses, all of which are located in California. Sales made outside of the state of California are not subject to assessment due to a lack of benefit. Assessment dollars will not be spent on any programs or activities to benefit individual wine tasting facilities outside of the state of California. Assessment dollars may be spent outside of California to elevate the notoriety of the County as a premier winery destination with the desired outcome of increased in-person visitation to businesses paying the assessment.

The proposed SBCWID will have a five (5) year term, beginning April 1, 2025, or as soon as possible thereafter, and ending five (5) years from its start date. The assessment will be implemented beginning April 1, 2025. Once per year beginning on the anniversary of SBCWID formation there is a thirty (30) day period in which business owners paying fifty percent (50%) or more of the assessment may protest and begin proceedings to terminate the SBCWID.

A third-party collection agency will be responsible for collecting the assessment on a quarterly basis from each assessed wine tasting facility. The third-party collection agency shall forward the assessments to the Santa Barbara County Vintners Association, which will have the responsibility of managing SBCWID programs as provided in the Management District Plan. The third-party collection agency shall be paid a fee of up to two percent (2%) of the amount of assessment collected to cover its costs of collection and administration.

ALTERNATIVES:

Council could choose not to adopt the Resolution Granting Consent. This would mean that all Solvang-based wine businesses would be left out of any marketing materials produced by SBCWID.

FISCAL IMPACT:

None immediately. Because the SBCWID programs are intended to increase visitation to wine tasting facilities in the County, including the City of Solvang, there may be an increase in sales tax collections.

ATTACHMENTS:

- A. Resolution Granting Consent to the County of Santa Barbara to Form the Santa Barbara County Wine Improvement District (SBCWID) and Include the City of Solvang in the Established SBCWID.
- B. Adopted Resolution of the County of Santa Barbara Requesting Consent from the City of Solvang
- C. SBCWID Management District Plan
- D. Public Comment Received

RESOLUTION NO.25-1278

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLVANG CALIFORNIA GRANTING CONSENT TO THE COUNTY OF SANTA BARBARA TO ESTABLISH THE SANTA BARBARA COUNTY WINE IMPROVEMENT DISTRICT (SBCWID) AND INCLUDE THE CITY OF SOLVANG IN THE ESTABLISHED SBCWID

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes the County of Santa Barbara (County) to establish business improvement districts for the purposes of promoting assessed businesses; and

WHEREAS, the Santa Barbara County Vintners Association, wine tasting facility owners, and representatives from the County have met to consider the formation of the SBCWID; and

WHEREAS, the Santa Barbara County Vintners Association has drafted a Management District Plan (Plan) which sets forth the proposed boundary of the SBCWID, a service plan and budget, and a proposed means of governance; and

WHEREAS, the proposed SBCWID includes all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe; and

WHEREAS, the County has requested consent to form the SBCWID in the City of Solvang with adoption of Santa Barbara County Board of Supervisors Resolution No. 24-282, dated December 17, 2024.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SOLVANG DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1: The City Council of the City of Solvang adopts as findings the recitals set forth above

SECTION 2: Santa Barbara County is hereby granted consent to include the City of Solvang in the SBCWID, for the formation of the SBCWID and future renewals.

SECTION 2. That this resolution shall be effective upon adoption.

SECTION 3. That the City Clerk shall certify to the passage and adoption of this resolution and shall cause a certified copy to be filed in the book of original resolutions.

SECTION 4. The Clerk of the City of Solvang is hereby directed to transmit a certified copy of this Resolution to the Clerk of the County of Santa Barbara.

PASSED, APPROVED, AND ADOPTED on this 27th day of January, 2025.

David Brown, Mayor

APPROVED AS TO FORM:

ATTEST:

Craig Steele, Acting City Attorney

Annamarie Porter, City Clerk

STATE OF CALIFORNIA)
COUNTY OF SANTA BARBARA)ss
CITY OF SOLVANG)

I, Annamarie Porter, City Clerk of the City of Solvang, California do hereby certify that Resolution No. 25-1278 was passed and adopted by the City Council of the City of Solvang at a regular meeting of said City Council held on the 27th day of January 2025, and thereafter signed and approved by the Mayor and attested by the City Clerk, and that said resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Annamarie Porter, City Clerk

Attachment B

**RESOLUTION OF THE BOARD OF SUPERVISORS
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

IN THE MATTER OF DECLARING ITS INTENTION TO ESTABLISH THE SANTA BARBARA COUNTY WINE IMPROVEMENT DISTRICT (SBCWID) AND FIXING THE TIME AND PLACE OF A PUBLIC MEETING AND A PUBLIC HEARING THEREON AND GIVING NOTICE THEREOF

RESOLUTION NO. 24-281

WHEREAS, the Property and Business Improvement Law of 1994, Streets and Highways Code § 36600 et seq., authorizes the County of Santa Barbara (County) to establish business improvement districts for the purposes of promoting assessed businesses; and

WHEREAS, the Santa Barbara County Vintners' Association, wine tasting facility owners, and representatives from the County have met to consider the formation of the SBCWID; and

WHEREAS, the Santa Barbara County Vintners' Association has drafted a Management District Plan (Plan) which sets forth the proposed boundary of the SBCWID, a service plan and budget, and a proposed means of governance; and

WHEREAS, the proposed SBCWID includes all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County and in the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe; and

WHEREAS, consent to include wine tasting facilities in their respective jurisdictions will be requested from the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe; and

WHEREAS, wine tasting facilities who will pay more than fifty percent (50%) of the assessment under the SBCWID have petitioned the Board of Supervisors (Board) of the County to establish the SBCWID.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

1. The recitals set forth herein are true and correct.
2. The Board finds that assessed businesses that will pay more than fifty percent (50%) of the assessment proposed in the Plan have signed and submitted petitions in support of the formation of the SBCWID. The Board accepts the petitions and adopts this Resolution of Intention to establish the SBCWID and to levy an assessment on all wine

tasting facilities, existing and in the future, within the SBCWID boundaries in accordance with the Property and Business Improvement District Law of 1994.

3. The Board finds that the Plan satisfies all requirements of Streets and Highways Code §36622.
4. The Board declares its intention to establish the SBCWID and to levy and collect, directly or through a third-party agent, assessments on wine tasting facilities within the SBCWID boundaries pursuant to the Property and Business Improvement District Law of 1994.
5. The SBCWID shall include all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County, and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe, as shown in the map attached as Exhibit A.
6. The name of the district shall be the Santa Barbara County Wine Improvement District (SBCWID).
7. The annual assessment rate is one percent (1%) of gross sales revenue of assessed wine tasting facilities. Based on the benefit received, assessments will not be collected on purchases made outside of the state of California or purchases made pursuant to contracts executed prior to April 1, 2025. Revenue generated from the SBCWID is intended only to provide programs and services for assessed businesses, all of which are located in California. Sales made outside of the state of California are not subject to assessment due to a lack of benefit. Assessment dollars will not be spent on any programs or activities to benefit individual wine tasting facilities outside of the state of California. Assessment dollars may be spent outside of California to elevate the notoriety of the County as a premier winery destination with the desired outcome of increased in-person visitation to businesses paying the assessment.
8. The assessments levied for the SBCWID shall be applied toward promotions & engagement programs to promote assessed wine tasting facilities in the County to increase wine tasting facility sales revenue, as described in the Plan. Funds remaining at the end of any year may be used in subsequent years in which SBCWID assessments are levied as long as they are used consistent with the requirements of this resolution and the Plan.
9. The Santa Barbara County Vintners' Association will serve as the Owners' Association for SBCWID as defined in Streets and Highways Code § 36612.
10. The proposed SBCWID will have a five (5) year term, beginning April 1, 2025 or as soon as possible thereafter, and ending five (5) years from its start date, unless renewed pursuant to Streets and Highways Code § 36660.
11. Bonds shall not be issued.

12. The time and place for the public meeting to hear testimony on establishing the SBCWID and levying assessments are set for January 14, 2025, at 9 AM, or as soon thereafter as the matter may be heard, at:

Joe Centeno Betteravia Government Administration Building
Board Hearing Room
511 East Lakeside Parkway
Santa Maria, CA 93455

13. The time and place for the public hearing to establish the SBCWID and the levy of assessments are set for February 11, 2025, at 9 AM, or as soon thereafter as the matter may be heard, at:

Joe Centeno Betteravia Government Administration Building
Board Hearing Room
511 East Lakeside Parkway
Santa Maria, CA 93455

The Clerk of the Board is directed to provide written notice to the assessed businesses subject to assessment of the date and time of the meeting and hearing, and to provide that notice as required by Streets and Highways Code § 36623, no later than December 27, 2024.

14. At the public meeting and hearing the testimony of all interested persons for or against the establishment of the SBCWID may be received. If at the conclusion of the public hearing, there are of record written protests by the owners of the assessed businesses within the proposed SBCWID that will pay fifty percent (50%) or more of the estimated total assessment of the entire SBCWID, no further proceedings to establish the SBCWID shall occur for a period of one (1) year.
15. The complete Plan is on file with the Clerk of the Board and may be reviewed upon request.
16. This resolution shall take effect immediately upon its adoption by the Board.

I HEREBY CERTIFY that the foregoing Resolution of Intention was introduced and adopted at a regular meeting of the Board on the 17th day of December 2024 by the following vote:

AYES: Supervisors Williams, Capps, Hartmann, Nelson and Lavagnino

NOS: None

ABSTAIN: None

ABSENT: None

ATTEST:
MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

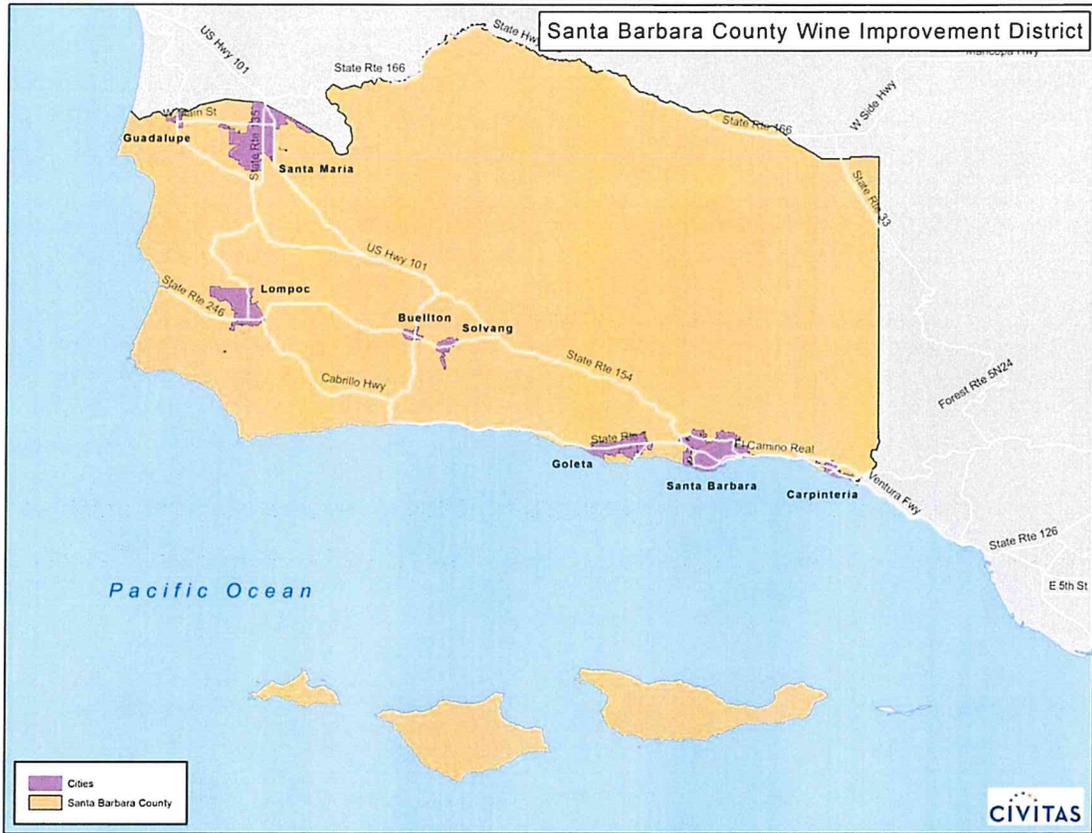
By: *Shirley MacGuire*
Deputy Clerk of the Board

Steve Lavagnino
STEVE LAVAGNINO, CHAIR
BOARD OF SUPERVISORS

APPROVED AS TO FORM:
RACHEL VAN MULLEM
COUNTY COUNSEL

DocuSigned by:
By: *Anne Kierson*
A87566BC50EE4D0
Deputy County Counsel

EXHIBIT A District Boundaries



Attachment C

**RESOLUTION OF THE BOARD OF SUPERVISORS
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

IN THE MATTER OF
REQUESTING CONSENT OF
THE CITIES OF CARPINTERIA,
SANTA BARBARA, GOLETA,
SOLVANG, BUELLTON,
LOMPOC, SANTA MARIA, AND
GUADALUPE TO FORM THE
SANTA BARBARA COUNTY
WINE IMPROVEMENT DISTRICT

RESOLUTION NO. 24-282

WHEREAS, the Board of Supervisors (Board) of the County of Santa Barbara (the "County") desires to begin proceedings to form the Santa Barbara County Wine Improvement District ("SBCWID"); and

WHEREAS, the Santa Barbara County Vintners' Association, wine tasting facility owners, and representatives from the County have met to consider the formation of the SBCWID; and

WHEREAS, a portion of the territory proposed to be included in the SBCWID lies within the boundaries of the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe (cities), as shown on the map attached hereto as Exhibit A and incorporated herein by such attachment; and

WHEREAS, the area of the cities and town which lies within the boundaries of the proposed SBCWID will, in the opinion of the Board, benefit from the improvements and activities, and the purpose sought to be accomplished by the work can best be accomplished be a single comprehensive scheme of work.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS THAT:

1. The recitals set forth herein are true and correct.
2. Consent of the cities, through their respective City Councils, is hereby requested to form the SBCWID, and to grant to the Board jurisdiction for all the purposes in connection with creation, operation, and future renewals of the proposed SBCWID.
3. The Clerk of the Board is hereby directed to transmit a certified copy of this Resolution to the City Clerk of the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe.

I **HEREBY CERTIFY** that the foregoing Resolution Requesting Consent was introduced and adopted at a regular meeting of the Board on the 17th day of December 2024 by the following vote:

AYES: Supervisors Williams, Capps, Hartmann, Nelson and Lavagnino
NOS: None
ABSTAIN: None
ABSENT: None

ATTEST:
MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

By: 
Deputy Clerk of the Board


STEVE LAVAGNINO, CHAIR
BOARD OF SUPERVISORS

APPROVED AS TO FORM:
RACHEL VAN MULLEM
COUNTY COUNSEL

DocuSigned by:
By: 
A87566B0659FF4D0...
Deputy County Counsel

Exhibit A: SBCWID Boundary Map



2025-2030



**SANTA BARBARA COUNTY WINE IMPROVEMENT DISTRICT
MANAGEMENT DISTRICT PLAN**

*Prepared pursuant to the Property and Business Improvement District Law of
1994, Streets and Highways Code Section 36600 et seq.*

**November 26, 2024
321**

Table of Contents

- I. Overview3
- II. Background.....5
- III. Boundary6
- IV. Assessment Budget and Services7
 - A. Annual Service Plan.....7
 - B. Annual Budget.....9
 - C. California Constitutional Compliance.....9
 - D. Assessment.....10
 - E. Penalties and Interest11
 - F. Time and Manner for Collecting Assessments.....12
- V. Governance 13
 - A. Owners’ Association.....13
 - B. Brown Act and California Public Records Act Compliance13
 - C. Annual Report.....13
- Appendix 1 – Law 14
- Appendix 2 – Assessed Businesses26

Prepared by
Civitas



I. OVERVIEW

Developed by Santa Barbara County wine tasting facilities and the Santa Barbara County Vintners Association (SBCVA), a non-profit organization, and the County of Santa Barbara, the Santa Barbara County Wine Improvement District (SBCWID) is an assessment district proposed to provide specific benefits to payors, by funding promotions & engagement efforts with the goal to advance assessed businesses in Santa Barbara County. This approach has been used successfully in other wine regions throughout the country to provide the benefit of driving increased business sales directly to payors.

Location: The SBCWID includes all wine tasting facilities, existing and in the future, located within the boundaries of the County of Santa Barbara (County), which includes the unincorporated areas of the County, and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe, as shown on the map in Section III.

Services: The SBCWID is designed to provide specific benefits directly to payors by increasing wine tasting facility sales and revenue therefrom. Promotions & engagement will promote assessed wine tasting facilities in the SBCWID to increase wine tasting facility sales revenue.

Budget: The total SBCWID annual assessment budget for the initial year of its five (5) year operation is anticipated to be approximately \$1,650,000. A similar budget is expected to apply to subsequent years, but this budget is expected to fluctuate as sales do and as businesses open and close.

Cost: The annual assessment rate is one percent (1%) of gross sales revenue of assessed wine tasting facilities. Based on the benefit received, assessments will not be collected on purchases made outside of the state of California or purchases made pursuant to contracts executed prior to April 1, 2025. Revenue generated from the SBCWID is intended only to provide programs and services for assessed businesses, all of which are located in California. Sales made outside of the state of California are not subject to assessment due to a lack of benefit. Assessment dollars will not be spent on any programs or activities to benefit individual wine tasting facilities outside of the state of California. Assessment dollars may be spent outside of California to elevate the notoriety of the Santa Barbara County as a premier winery destination with the desired outcome of increased in-person visitation to businesses paying the assessment.

Collection: A third-party collection agency shall be responsible for collecting the assessment on a quarterly basis (including any delinquencies, overdue charges and interest) from each assessed wine tasting facility located in the boundaries of the SBCWID. The third-party collection agency shall take all reasonable efforts to collect the assessments from each assessed wine tasting facility.

Duration: The SBCWID will have a five (5) year life, beginning on April 1, 2025 or as soon as possible thereafter, and ending five (5) years from the start date. After five (5) years, the SBCWID may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if assessed business owners support continuing the SBCWID programs.

Management: The SBCVA will serve as the Owners' Association to provide improvements and activities for the SBCWID. The Owners' Association must provide an annual report on activities and expenditures to the County, which is also available to assessed business owners.

II. BACKGROUND

Wine Improvement Districts are an evolution of the traditional Business Improvement District (BID). BIDs utilize the efficiencies of private sector operation in the market-based promotion of business districts. BIDs allow business owners to organize their efforts to increase sales and promotional efforts. Business owners within the district fund a BID, and those funds are used to provide services that the businesses desire and benefit the businesses within the district.

Business Improvement District services may include, but are not limited to:

- Marketing of the District
- Business Promotion Activities
- Infrastructure Improvements

In California, BIDs are formed pursuant to the 94 Law. This law allows for the creation of special benefit assessment districts to raise funds within a specific geographic area. *The key difference between BIDs and other special benefit assessment districts is that funds raised are managed by the private non-profit corporation governing the district.*

There are many benefits to Business Improvement Districts:

- Funds cannot be diverted for other government programs;
- Services are customized to fit the needs of each district;
- They allow for a wide range of services, including those listed above;
- Business Improvement Districts are ***designed, created and governed by those who will pay*** the assessment; and
- They provide a stable funding source for business promotion.

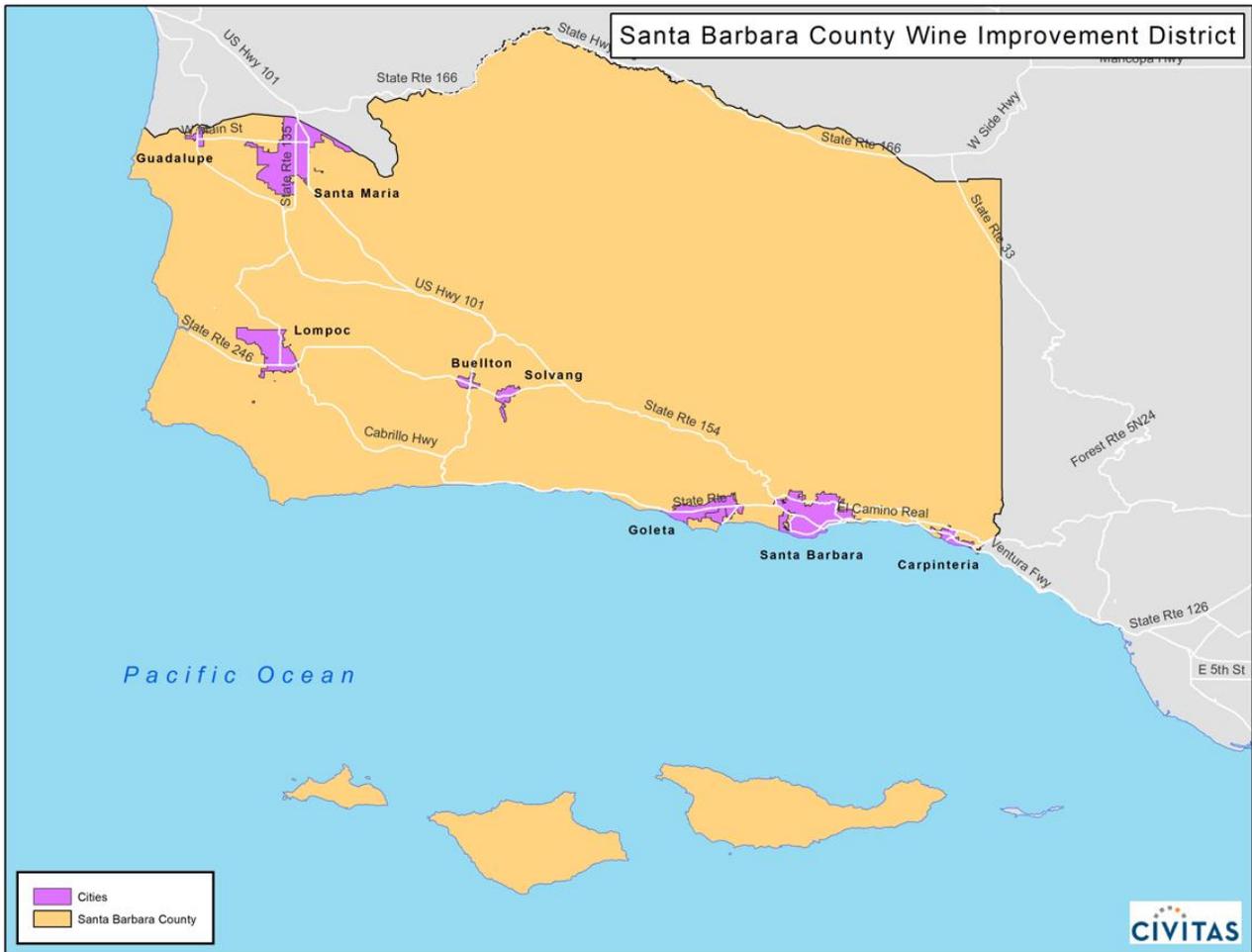
The 94 Law is provided in Appendix 1 of this document.

III. BOUNDARY

The SBCWID will include all wine tasting facilities, existing and in the future, located within the boundaries of the County, which includes the unincorporated areas of the County, and the cities of Carpinteria, Santa Barbara, Goleta, Solvang, Buellton, Lompoc, Santa Maria, and Guadalupe, as shown on the map below.

Wine tasting facility means: A business, primarily used for the retail marketing and sales of wine and related goods, open to all settings at which wine and related goods can be sold, including but not limited to: publicly available settings, by appointment only reservations, private and exclusive tastings, or other public or private events where wine and related goods may be sold. Wine tasting facility includes, but is not limited to, vineyard locations with onsite tastings, hospitality and retail rooms on site at producing wineries, and stand-alone tasting rooms in commercial areas. All wine tasting facilities must possess a 02 Department of Alcohol Beverage Control license.

A complete listing of assessed wine tasting facilities within the SBCWID can be found in Appendix 2.



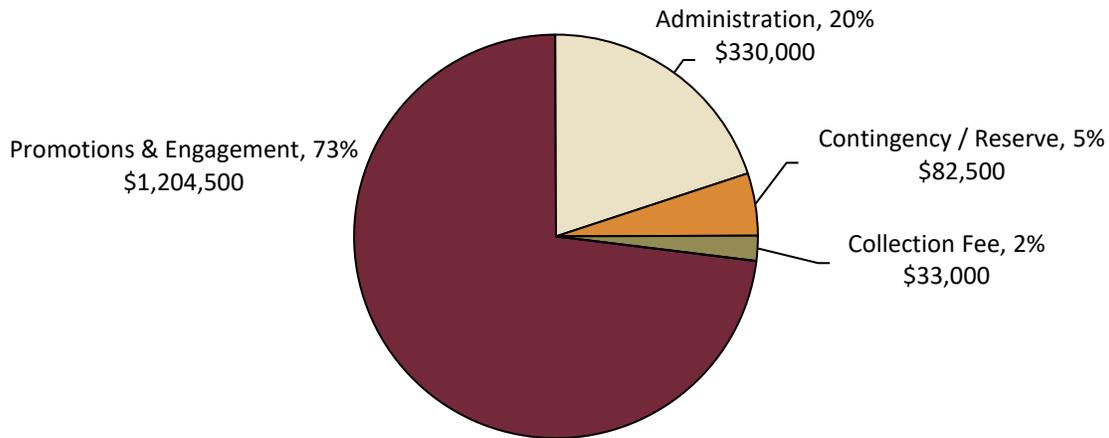
IV. ASSESSMENT BUDGET AND SERVICES

A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to the County of conferring the benefits or granting the privileges. The privileges and services provided with the SBCWID funds are promotions & engagement available only to assessed businesses.

A service plan assessment budget has been developed to deliver services that benefit the assessed businesses. A detailed annual assessment budget will be developed and approved by SBCVA. The chart below illustrates the initial annual assessment budget allocations. These activities and allocations will also apply in subsequent years. The total initial assessment budget is estimated to be \$1,650,000.

Initial Annual Assessment Budget - \$1,650,000



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the assessment budget shall remain the same. However, the County and the SBCVA board shall have the authority to adjust budget allocations between the categories by no more than twenty percent (20%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the SBCWID and/or the County, any and all assessment funds may be used for the costs of defending the SBCWID and/or the County. The costs of creating the SBCWID may be repaid to SBCVA reserves by deducting repayment funds proportionally from budget categories.

Each budget category includes all costs related to providing that service. For example, the promotions & engagement budget includes the cost of staff time dedicated to overseeing and implementing the promotions & engagement program. Staff time dedicated purely to administrative tasks is allocated to the administration portion of the budget. The costs of an individual staff member may be allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by the Owners' Association on an as-needed basis.

Promotions & Engagement

The promotions & engagement program will promote Santa Barbara County as a premium winegrowing region and a premier global wine destination and leader in the global wine community. The promotions & engagement program will have a central theme of promoting Santa Barbara County as a desirable place to visit and a desirable area to purchase wines. The program has the goal of increasing visitation, retail sales at and recognition for assessed wine tasting facilities, and may include the following activities:

- Brand development initiatives to increase awareness and demand for assessed wine tasting facilities;
- Create innovative ways to deliver Santa Barbara County content to potential visitors to increase awareness and demand for assessed wine tasting facilities;
- Customer segmentation, market analysis, and other research to increase awareness and demand for wine tasting facilities;
- Digital marketing initiatives and campaigns to increase awareness and demand for wine tasting facilities;
- Maintain and optimize SBCountyWines.com, and Santa Barbara Vintners social media channels to showcase the breadth of reasons to visit the destination to increase awareness and demand for assessed wine tasting facilities;
- Festivals and events to increase demand for Santa Barbara County wine from assessed wine tasting facilities;
- Support education regarding cultivation practices, water management, vineyard management, and other viticulture practices for assessed wineries;
- Support education amongst assessed wineries to cultivate wine expertise and community among assessed wineries’
- Educational workshops for assessed wine tasting facilities to increase visitation and sales at assessed wine tasting facilities; and
- Developing and implementing crisis communication plans during disaster events within the SBCWID.

The Owners’ Association will also build and maintain relationships with County and City governments to educate local leaders on issues that impact assessed wine tasting facilities, while refraining from activities that seek to influence legislation. Education and engagement will include collaboration with the County Planning Commission, Board of Supervisors, Farm Bureau, and Department of Agriculture, as well as City Councils.

Administration and Operations

The administration and operations portion of the budget shall be utilized for administrative staffing costs, office costs and other general administrative costs such as insurance, legal, and accounting fees.

A portion of the budget may be used to cover the cost of a third-party to audit the SBCWID assessment funds as well as businesses paying the SCBWID assessment. The results of the audit shall be made available to the County, SBCVA, and businesses paying the SBCWID assessment.

Collection Fee

A third-party collection agency shall be paid a fee up to two percent (2%) of the amount of assessment collected to cover its costs of collection and administration.

Contingency / Reserve

The budget includes a contingency line item to account for lower than anticipated assessments or higher than expected program costs. If there are contingency funds collected, they may be held in a reserve fund or utilized for other programs, administration, or renewal costs at the discretion of the Owners' Association. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by the Owners' Association. Contingency/reserve funds may be spent on SBCWID programs or administrative and renewal costs in such proportions as determined by the Owners' Association. The reserve fund may be used for the costs of renewing the SBCWID.

B. Annual Budget

The total five (5) year assessment budget is projected at approximately \$1,650,000 annually, or approximately \$8,250,000 through 2030. This amount may fluctuate as sales do and as wine tasting facilities open and close.

C. California Constitutional Compliance

The SBCWID assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term 'assessments' to levies on real property.¹ Rather, the SBCWID assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the SBCWID, a "specific benefit" and a "specific government service." Both require that the costs of benefits or services do not exceed the reasonable costs to the County of conferring the benefits or providing the services.

1. Specific Benefit

Proposition 26 requires that assessment funds be expended on, "a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege."² The services in this Plan are designed to provide targeted benefits directly to assessed businesses, and are intended only to provide benefits and services directly to those businesses paying the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within SBCWID. The activities described in this Plan are specifically targeted to increase sales for assessed wine tasting facilities within the boundaries of the SBCWID, and are narrowly tailored. SBCWID funds will be used exclusively to provide the specific benefit of increased sales revenue directly to the assessees. Assessment funds shall not be used to feature non-assessed wine tasting facilities in SBCWID programs, or to directly generate sales for non-assessed wine tasting facilities. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed wine tasting facilities.

The assessment imposed by this SBCWID is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in wine tasting facility sales revenue. The specific benefit of an increase in sales revenue for assessed wine tasting facilities will be provided only to wine tasting facilities paying the district assessment, with promotions & engagement promoting wine tasting facilities paying the SBCWID assessment. The promotions & engagement programs will be designed to increase sales revenue at each assessed wine tasting facility. Because they are necessary to provide the promotions & engagement that specifically benefit the assessed wine tasting facilities, the administration and

¹ *Howard Jarvis Taxpayers Association v. City of San Diego* (1999) 72 Cal App. 4th 230

² Cal. Const. art XIII C § 1(e)(1)

contingency services also provide the specific benefit of increased sales revenue to the wine tasting facilities.

Although the SBCWID, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, “A specific benefit is not excluded from classification as a ‘specific benefit’ merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor.”³

2. Specific Government Service

The assessment may also be utilized to provide, “a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.”⁴ The legislature has recognized that promotions & engagement services like those to be provided by the SBCWID are government services within the meaning of Proposition 26⁵. Further, the legislature has determined that “a specific government service is not excluded from classification as a ‘specific government service’ merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor.”⁶

3. Reasonable Cost

SBCWID services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by the SBCVA, and reports submitted on an annual basis to the County. Only assessed wine tasting facilities will be featured in marketing materials, receive sales leads generated from SBCWID-funded activities, be featured in advertising campaigns, and benefit from other SBCWID-funded services. Non-assessed wine tasting facilities will not receive these, nor any other, SBCWID-funded services and benefits.

D. Assessment

The annual assessment rate is one percent (1%) of gross sales revenue of assessed wine tasting facilities. Based on the benefit received, assessments will not be collected on purchases made outside of the state of California or purchases made pursuant to contracts executed prior to April 1, 2025. Revenue generated from the SBCWID is intended only to provide programs and services for assessed wine tasting facilities, all of which are located in California. Sales made outside of the state of California are not subject to assessment due to a lack of benefit. Assessment dollars will not be spent on any programs or activities to benefit individual wine tasting facilities outside of the state of California. Assessment dollars may be spent outside of California to elevate the notoriety of the San Barbara County as a premier winery destination with the desired outcome of increased in-person visitation to business paying the assessment.

The assessment was calculated based on the total cost of the activities to be provided for the benefit of the businesses within the SBCWID with costs allocated based on the proportional benefit conferred to each business. Activities funded by the SBCWID are specifically targeted to increase wine tasting facility sales revenue at assessed businesses. All wine tasting facility sales do not represent the same benefit to the payors. For example, a higher priced wine tasting facility is of greater benefit than a

³ Government Code § 53758(a)

⁴ Cal. Const. art XIII C § 1(e)(2)

⁵ Government Code § 53758(b)

⁶ Government Code § 53758(b)

lower priced wine tasting facility because the assessee derives greater revenue. To account for this benefit differential and to make sure the benefits are proportional, an assessment formula based on a percentage of revenue has been selected. The proposed formula accurately reflects greater benefit to assessed businesses with higher priced wine tasting facility sales.

The term “gross sales revenue” as used herein means: all direct-to-consumer (DTC) sales of wine, wine club shipments (whether shipped or picked up), ticket sales, tasting fees, tours and private and public special events, merchandise, prepared foods for on-premise or off-premise consumption (whether sold in a tasting room or a stand-alone restaurant on-premise), orders placed via telemarketing, telephone, online, email, whether carried out at the time of purchase, shipped or picked up at a later date (pre-sales). Gross sales revenue shall not include any federal, state or local taxes collected, including but not limited to sales and use taxes.

The assessment is levied upon and a direct obligation of the assessed wine tasting facility. However, the assessed wine tasting facility may, at its discretion, pass the assessment on to customers. The amount of assessment, if passed on to each customer, shall be disclosed in advance and separately stated from the amount charged and any other applicable taxes, and each customer shall receive a receipt for payment from the business. If the SBCWID assessment is identified separately it shall be disclosed as the “Wine Preserve Assessment.” The assessment is imposed solely upon, and is the sole obligation of the assessed wine tasting facility even if it is passed on to customers. The California Department of Tax and Fee Administration (CDTFA) issued a written opinion that state sales tax applies to the revenue generated from business improvement district assessments on items where state sales tax is levied. In light of CDTFA’s opinion, businesses that pay both state sales tax and SBCWID assessments on sales are advised to collect sales tax on the assessment revenue.

Bonds shall not be issued.

E. Overdue Charges and Interest

The SBCWID shall reimburse the third party collection agency for any costs associated with collecting unpaid assessments.

1. *Original Delinquency*

Any wine tasting facility that fails to remit any assessment imposed by this section within the time required shall pay an overdue charge of ten percent (10%) of the amount of the assessment in addition to the assessment.

2. *Continued Delinquency*

Any wine tasting facility that fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency overdue charge of ten percent (10%) of the assessment in addition to the assessment and the ten percent (10%) overdue charge first imposed.

3. *Fraud*

If the third-party collection agency determines that the nonpayment of any remittance due under this article is due to fraud, an overdue charge of twenty-five percent (25%) of the amount of the assessment shall be added thereto in addition to the overdue charges stated in paragraph one (1) and two (2) above of this section.

4. *Interest*

In addition to the overdue charges imposed, any wine tasting facility who fails to remit any assessment imposed by this section shall pay interest at the rate of one-quarter of one percent (0.25%) per month or fraction thereof on the amount of the assessment, exclusive of overdue charges, from the date on which the remittance first became delinquent until paid.

F. Time and Manner for Collecting Assessments

The SBCWID assessment will be implemented beginning April 1, 2025, or as soon as possible thereafter, and continuing for five (5) years from the start date. A third-party collection agency will be responsible for collecting the assessment on a quarterly basis (including any delinquencies, overdue charges and interest) from each wine tasting facility located in each jurisdiction within the SBCWID. A third-party collection agency shall take all reasonable efforts to collect the assessments from each wine tasting facility. A third-party collection agency shall forward the assessments collected to the Owners' Association.

V. GOVERNANCE

A. Owners' Association

Pursuant to Streets and Highways Code §36651, the MDP may identify the body that shall implement the proposed program, which shall be the Owners' Association as defined in Streets and Highways Code §36612. The SBCVA will serve as the Owners' Association for the SBCWID.

B. Brown Act and California Public Records Act Compliance

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the Board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

C. Annual Report

The SBCVA shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.

APPENDIX 1 – LAW

*** THIS DOCUMENT IS CURRENT THROUGH THE 2023 EXTRA SESSION CH 1, 2023 REGULAR SESSION CH. 890***
(ALL 2023 LEGISLATION)

STREETS AND HIGHWAYS CODE DIVISION 18. PARKING PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

CHAPTER 1. General Provisions

ARTICLE 1. Declarations

36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
 - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
 - (2) Job creation.
 - (3) Business attraction.
 - (4) Business retention.
 - (5) Economic growth.
 - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
 - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
 - (2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not

assessed. Therefore, for special benefits to exist as a separate and distinct category from general benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

36602. Purpose of part

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

36603. Preemption of authority or charter city to adopt ordinances levying assessments

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

36603.5 Part prevails over conflicting provisions

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

36604. Severability

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

ARTICLE 2. Definitions

36606. “Activities”

“Activities” means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

36606.5. “Assessment”

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

36607. “Business”

“Business” means all types of businesses and includes financial institutions and professions.

36608. “City”

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

36609. “City council”

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

36609.4. “Clerk”

“Clerk” means the clerk of the legislative body.

36609.5. “General benefit”

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

36610. “Improvement”

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

36611. “Management district plan”; “Plan”

“Management district plan” or “plan” means a proposal as defined in Section 36622.

36612. “Owners’ association”

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

36614. “Property”

“Property” means real property situated within a district.

36614.5. “Property and business improvement district”; “District”

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

36614.6. “Property-based assessment”

“Property-based assessment” means any assessment made pursuant to this part upon real property.

36614.7. “Property-based district”

“Property-based district” means any district in which a city levies a property-based assessment.

36615. “Property owner”; “Business owner”; “Owner”

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

36615.5. “Special benefit” [Effective January 1, 2023]

(a) “Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

(b) “Special benefit” also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

36616. “Tenant”

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

ARTICLE 3 Prior Law

36617. Alternate method of financing certain improvements and activities; Effect on other provisions

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

CHAPTER 2. Establishment

36620. Establishment of property and business improvement district

A property and business improvement district may be established as provided in this chapter.

36620.5. Requirement of consent of city council

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

36621. Initiation of proceedings; Petition of property or business owners in proposed district

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
 - (1) A map showing the boundaries of the district.
 - (2) Information specifying where the complete management district plan can be obtained.
 - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
 - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
 - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

36622. Contents of management district plan

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities

and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years.

Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(m) Any other item or matter required to be incorporated therein by the city council.

36623. Procedure to levy assessment

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be

mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

36624. Changes to proposed assessments

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

36625. Resolution of formation

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.
- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
- (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
- (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the

district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

36627. Notice and assessment diagram

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

36628. Establishment of separate benefit zones within district; Categories of businesses

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

36628.5. Assessments on businesses or property owners

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

36629. Provisions and procedures applicable to benefit zones and business categories

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

36630. Expiration of district; Creation of new district

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

CHAPTER 3: Assessments

36631. Time and manner of collection of assessments; Delinquent payments

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.

36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
- (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

36633. Time for contesting validity of assessment

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

36634. Service contracts authorized to establish levels of city services

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

36635. Request to modify management district plan

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

36636. Modification of plan by resolution after public hearing; Adoption of the resolution of intention

- (a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:
 - (1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
 - (2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
- (b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

36637. Reflection of modification in notices recorded and maps

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

36638. Assessment as government improvised fee on Civ C § 1770 transaction [Operative July 1, 2024]

- (a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.
- (b) This section shall become operative on July 1, 2024.

CHAPTER 3.5 Financing

36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments

- (a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks–Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
- (b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
- (c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

CHAPTER 4. Governance

36650. Report by owners' association; Approval or modification by city council

- (a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
- (b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:
- (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
 - (2) The improvements, maintenance, and activities to be provided for that fiscal year.
 - (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
 - (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
 - (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
 - (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.
- (c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.

The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

36651. Designation of owners' association to provide improvements, maintenance, and activities

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

CHAPTER 5. Renewal

36660. Renewal of district; Transfer or refund of remaining revenues; District term limit

- (a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
- (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
- (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

CHAPTER 6. Disestablishment

36670. Circumstances permitting disestablishment of district; Procedure

- (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
 - (1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
 - (2) During the operation of the district, there shall be a 30-day period each year in which assesses may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
- (b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district

- (a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by

applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.

(b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

APPENDIX 2 – ASSESSED BUSINESSES*

Business Name	Site Address	City	State Zip
A Tribute To Grace	762 Main St	Los Alamos	Ca 93440
A Tribute To Grace Wine Company	9050 San Antonio Rd	Orcutt	Ca 93455
A Tribute To Grace Wine Company	490 Bell St #5	Los Alamos	Ca 93440
Aether Wine Company	9050 San Antonio Rd	Orcutt	Ca 93455
Alapay Cellars	2115 S Blosser Rd; Ste 125-126	Santa Maria	Ca 93458-7303
Alexander & Wayne	2922 Grand Ave Steh	Los Olivos	Ca 93441
Allan Hancock College Viticulture & Enology Foundation	800 S College Dr; Rm 211 Bldg O	Santa Maria	Ca 93454-6399
Alma Rosa Winery Vineyards	7250 Santa Rosa Rd	Buellton	Ca 93427
Amada Cellars	490 Bell St Ste4	Los Alamos	Ca 93440
Amber Rose	140 Industrial Way	Buellton	Ca 93427-9507
Amevive	2075 Vineyard View Ln	Lompoc	Ca 93436
Ampelos Cellars	4305 W Central Ave	Lompoc	Ca 93436
Amplify Wines	5428 Presquile Dr	Santa Maria	Ca 93455-5807
Andrew Murray Vineyards	2901 Grand Ave	Los Olivos	Ca 93441
Andrew Murray Vineyards	5095 Zaca Station Rd	Los Olivos	Ca 93441
Arcadian Winery	4457 Santa Rosa Rd Ste2	Lompoc	Ca 93436
Area 5.1 Orgullo Wines	137 Anacapa St Ste B	Santa Barbara	Ca 93101-1849
Arthur Earl	2922 Grand Ave	Los Olivos	Ca 93441
Artiste Winery	2948 Grand Ave Steb	Los Olivos	Ca 93441
Ashkahn Wines	100 Los Padres Way Ste 7	Buellton	Ca 93427-9580
Attic Salt Wine Company	2446 Alamo Pintado Rd Steb	Los Olivos	Ca 93441
Au Bon Climat Lie	4665 Santa Maria Mesa Rd	Santa Maria	Ca 93454
Au Bon Climat Lie	4665a Santa Maria Mesa Rd	Santa Maria	Ca 93454
Axel Wines	3676 Tivola St Unit2	Santa Ynez	Ca 93460
Babcock Winery & Vineyards	5175 E Highway 246	Lompoc	Ca 93436
Ballard Canyon Peak	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Baltazar Family Wines	1251 W Laurel Ave Units 9 - 13	Lompoc	Ca 93436-5157
Barbaire Wine Company	2369 Alamo Pintado Ave	Los Olivos	Ca 93441
Beckmen Vineyards	2670 Ontiveros Rd	Los Olivos	Ca 93441
Bedford Thompson Winery & Vin	448 Bell St	Los Alamos	Ca 93440
Bella Cavalli Farms & Winery	201 Industrial Way Ste D	Buellton	Ca 93427-9570
Bella Cavalli Farms & Winery	90 Easy St	Buellton	Ca 93427-9566
Bella Cavalli Farms & Winery	959 E Highway 246	Solvang	Ca 93464
Bernat Vineyards And Winery	2650 Santa Ynez St	Santa Ynez	Ca 93460
Bien Nacido And Solomon Hills E	2963 Grand Ave	Los Olivos	Ca 93441
Blackjack Ranch	2205 Alamo Pintado Rd	Solvang	Ca 93463
Black Sheep Finds	1500 E Chestnut Ct; Ste f&G	Lompoc	Ca 93436
Blair Fox Cellars	2477 Alamo Pintado Rd	Los Olivos	Ca 93441
Bocce Ball Wine	90 Easy St	Buellton	Ca 93427-9566
Bonaccorsi Wine Company	4665 Santa Maria Mesa Rd # A	Santa Maria	Ca 93454-9638

Bradley Family Winery	92 2nd St Ste C & D	Buellton	Ca 93427-9470
Brander Vineyard	2401 N Refugio Rd	Santa Ynez	Ca 93460
Brave & Maiden Estate	9050 San Antonio Rd	Orcutt	Ca 93455
Brave & Maiden Estate	645 N Refugio Rd	Santa Ynez	Ca 93460
Brewer Clifton	329 N F St	Lompoc	Ca 93436-6015
Brewer-Clifton	2367 Alamo Pintado Ave	Los Olivos	Ca 93441
Brick Barn Winery	795 W Highway 246	Buellton	Ca 93427
Bridlewood	3555 Roblar Ave	Santa Ynez	Ca 93460
Brouillard Vineyards & Winery, William Hines & Family, The Set	1501 E Chestnut Ave	Lompoc	Ca 93436-4901
Buscador Winery Llc	140 Industrial Way	Buellton	Ca 93427-9507
Buscador Winery Llc	84 Industrial Way Unit A	Buellton	Ca 93427-9567
Buttonwood Winery	1500 Alamo Pintado Rd	Solvang	Ca 93463
Buttonwood Winery And Vineyard	1500 Alamo Pintado Rd	Solvang	Ca 93463
Byron Vineyard & Winery	5250 Tepusquet Rd	Santa Maria	Ca 93454
C2 Cellars	9050 San Antonio Rd	Orcutt	Ca 93455
Ca Del Grevino	2933 Grand Ave Stea	Los Olivos	Ca 93441
Ca Del Grevino	2617 E Clark Ave	Santa Maria	Ca 93455
Cali Love Wine	92 2nd St Ste C & D	Buellton	Ca 93427-9470
Cali Love Wine	1651 Copenhagen Dr	Solvang	Ca 93463-3742
Calivence	2575 Park St	Los Olivos	Ca 93441
Cambria Winery / Nielson	5475 Chardonnay Ln	Santa Maria	Ca 93454
Camins 2 Dreams	1520 E Chestnut Ct Unit C-D	Lompoc	Ca 93436-4949
Carhartt Family Wines	2939 Grand Ave	Los Olivos	Ca 93441
Carhartt Vineyard & Winery	1541 Rancho Santa Ynez Rd	Los Olivos	Ca 93411
Carlson Wines	2330 Westgate Rd Ste 10 & 20	Santa Maria	Ca 93455-1018
Carr Winery	414 N Salsipuedes	Santa Barbara	Ca 93103-3127
Carr Winery Inc	3563 Numancia St	Santa Ynez	Ca 93460
Carucci Wines	2923 Grand Ave Stea	Los Olivos	Ca 93441
Casa Cassara Winery & Vineyard	65 Los Padres Way	Buellton	Ca 93427-9577
Casa Cassara Winery & Vineyard	1607 Mission Dr Ste 111 & 112	Solvang	Ca 93463-3651
Casa Dumetz	388 Bell St	Los Alamos	Ca 93440
Casita De Bravo	2401 N Refugio Rd	Santa Ynez	Ca 93460
Cebada Vineyard	4003 Forbidden Fruit Ln	Lompoc	Ca 93436
Central Coast Group Project The	53 Industrial Way	Buellton	Ca 93427-9565
Challen Winery	2330 Westgate Rd Ste 6	Santa Maria	Ca 93455-1018
Chanin Wine Company	300 N 12th St Unit 1c & 2c	Lompoc	Ca 93436-9426
Chesterfield Cellars	5330 Debbie Rd Ste 200	Santa Barbara	Ca 93111-4049
Chris Caruso Wines	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Cinque Stelle Winery	9050 San Antonio Rd	Orcutt	Ca 93455
Civilization Wine Company	321 N D St	Lompoc	Ca 93436-6118
Clendenen Lindquist Vintners	4665a Santa Maria Mesa Rd	Santa Maria	Ca 93454
Clusterfreak Wine Vintners Lie	9050 San Antonio Rd	Orcutt	Ca 93455
Coastal Cru Wines Inc	65 Los Padres Way Unit 8	Buellton	Ca 93427-9577
Colluvial Wines	2330 Westgate Rd Ste 9	Santa Maria	Ca 93455-1018

Colors Wine Cellars	2320 Thompson Way Ste F	Santa Maria	Ca 93455-1067
Conway Family Wines	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Conway Family Wines	217 Stearns Wharf Ste G	Santa Barbara	Ca 93101-3582
Cool Hand Vineyards	2240 Santa Rosa Rd	Lompoc	Ca 93436
Coomber Family Ranch Wines	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Coquelicot Estate Winery	330 Alisal Mesa Rd	Solvang	Ca 93463-2798
Cordon	1623 Mission Dr Ste I & J	Solvang	Ca 93463-2636
Costa De Oro Winery	1331 Nicholson Ave	Santa Maria	Ca 93454
Costa De Oro Winery	4665 Santa Maria Mesa Rd # A	Santa Maria	Ca 93454-9638
Cote Of Paint	55 Los Padres Way # 1	Buellton	Ca 93427-9581
Cotiere Winery	2330 Westgate Rd Ste 9	Santa Maria	Ca 93455-1018
Cottonwood Canyon	3940 Dominion Rd	Santa Maria	Ca 93454
Crawford Family Wines	92 2nd St Units G & H	Buellton	Ca 93427-9470
Crawford Family Wines	1661 Mission Dr	Solvang	Ca 93463-2632
Crosby Wine Co	84 Industrial Way Unit C	Buellton	Ca 93427-9567
Crosshatch Winery	1090 Edison St Ste103	Santa Ynez	Ca 93460
Crosshatch Winery	1090 Edison St Ste104	Santa Ynez	Ca 93460
Crown Point Vineyards	1733 Fletcher Way	Santa Ynez	Ca 93460
Crush It Wine Education	958 Cheltenham Rd	Santa Barbara	Ca 93105
D Alfonso Curran Wine Group	4457 Santa Rosa Rd Ste5	Lompoc	Ca 93436
Dana V Wines	57 Industrial Way	Buellton	Ca 93427-9565
Dana V Wines	59 Industrial Way	Buellton	Ca 93427-9565
Dark Water Winery	1591 & 1595 E Chestnut Ave Ste B	Lompoc	Ca 93436
Dascomb Cellars	1637 E Laurel Ave	Lompoc	Ca 93436-4915
Dascomb Cellars	1623 Mission Dr Ste E & F	Solvang	Ca 93463
Dave Phinney Lie / Bloodlines	2121 Alisos Rd	Santa Ynez	Ca 93460
Demetria Vineyards & Winery	6701 Foxen Canyon Rd	Santa Maria	Ca 93454
Dierberg Star Lane Vineyards	1280 Drum Canyon Rd	Lompoc	Ca 93436
Dierberg Star Lane Vineyards	2121 Alisos Rd	Santa Ynez	Ca 93460
Disko Wines	5230 Tepusquet Rd	Santa Maria	Ca 93454
Domaine Dafoe	2901 Grand Ave Unite	Los Olivos	Ca 93441
Domaine De La Cote	1503 E Chestnut Ave	Lompoc	Ca 93436-4901
Domaine De La Cote	1712 Industrial Way	Lompoc	Ca 93436-4970
Donnachadh	2938 San Marcos Ave Ste 101	Los Olivos	Ca 93441
Donnachadh Family Wines, Llc	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Dovecote	9229 Alisos Canyon Rd	Los Alamos	Ca 93440
Dragonette Cellars	2445 Alamo Pintado Rd	Los Olivos	Ca 93441
Draughtsmen Aleworks	53 Santa Felicia Dr	Goleta	Ca 93117-2804
Draughtsmen Aleworks	1631 Mission Dr	Solvang	Ca 93463-2632
Dreamcote Wine Co	2933 San Marcos Ave Ste107	Los Olivos	Ca 93441
Dreamcote Wine Co	2121 Alisos Rd	Santa Ynez	Ca 93460
Dreamcote, Spoke Cider	417 Commerce Ct	Lompoc	Ca 93436-2811
Eislynn Wines	6701 Foxen Canyon Rd	Santa Maria	Ca 93454
El Oso De Oro	321 N D St	Lompoc	Ca 93436-6118
El Vinero	130 N Broadway St Stea	Orcutt	Ca 93455

Eleven Confessions	7007 Santa Rosa Rd	Buellton	Ca 93427
Entourage Wines	1251 W Laurel Ave Units 9-13	Lompoc	Ca 93436-5157
Fallen Grape	140 Industrial Way	Buellton	Ca 93427-9507
Fates' Lieutenant Llc	100 Los Padres Way Ste 7	Buellton	Ca 93427-9580
Feeley Wines	1603 Copenhagen Dr Ste 1	Solvang	Ca 93463-2700
Feliz Noche	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Fennell Family Wine Company	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Fess Parker Winery	2974 Grand Ave	Los Olivos	Ca 93441
Fiddlehead Cellars	1597 E Chestnut Ave	Lompoc	Ca 93436
Final Girl	100 Los Padres Way Ste 7	Buellton	Ca 93427-9580
Firestone Vineyard	5017 Zaca Station Rd	Los Olivos	Ca 93441
Flores Family Vineyards	140 Industrial Way	Buellton	Ca 93427-9507
Flying Goat Cellars	1251 W Laurel Ave Units 9-21	Lompoc	Ca 93436
Flying Goat Cellars	1520 E Chestnut Ct Ste A	Lompoc	Ca 93436-4949
Folded Hills	9050 San Antonio Rd	Orcutt	Ca 93455
Folded Hills	2121 Alisos Rd	Santa Ynez	Ca 93460
Folded Hills Farmstead	2323 Old Coast Hwy	Gaviota	Ca 93117
Foley Estate Vineyard & Winery	6121 E Highway 246	Lompoc	Ca 93436
Foley Estate Vineyard & Winery	1711 Alamo Pintado Rd	Solvang	Ca 93463-9712
Four Brothers Wine Co.	2935 Grand Ave Stea	Los Olivos	Ca 93441
Fox Wine Co	120 Santa Barbara St	Santa Barbara	Ca 93101-1819
Foxen Vineyard	7200 Foxen Canyon Rd	Santa Maria	Ca 93454
Frequency Wine Company	9110 Alisos Canyon Rd	Los Alamos	Ca 93440
Funk Zone Tasting Room	116 E Yanonali St Ste A	Santa Barbara	Ca 93101-1823
Future Perfect Wine	2933 San Marcos Ave Ste101	Los Olivos	Ca 93441
Future Perfect Wine	5775 Genuine Risk Rd	Santa Ynez	Ca 93460
Future Perfect Wine	2847 Santa Barbara Ave	Solvang	Ca 93463
Gainey Vineyard	2901 Grand Ave	Los Olivos	Ca 93441
Gaviota Coast Wines Llc	236 N F St & 304 E Chestnut Ave	Lompoc	Ca 93436-6014
Gleason Family Vineyards	3010 Roblar Ave	Santa Ynez	Ca 93460
Gleason Family Vineyards Robla	2990 Grand Ave Steb	Los Olivos	Ca 93441
Gogi Wines	4305 W Central Ave	Lompoc	Ca 93436
Gra Wine	2330 Westgate Rd Ste 9	Santa Maria	Ca 93455-1018
Grapevine Land Management	5250 Tepusquet Canyon Rd	Santa Maria	Ca 93454
Grassini Family Vineyards	5775 Genuine Risk Rd	Santa Ynez	Ca 93460
Grimms Bluff	2445 Alamo Pintado Ave Ste 102	Los Olivos	Ca 93441
Grimms Bluff	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Habit Wine Company	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Happy Canyon Vineyards	5050 Happy Canyon Rd	Santa Ynez	Ca 93460
Hideaway	2933 Grand Ave Stef	Los Olivos	Ca 93441
Hilt Estate The	2240 Santa Rosa Rd	Lompoc	Ca 93436
Hitching Post Wines	420 E Highway 246	Buellton	Ca 93427
Holus Bolus	2902 San Marcos Ave; Ste B	Los Olivos	Ca 93441
Imagine Wine	140 Industrial Way	Buellton	Ca 93427
Inception Wine	2643 Industrial Parkway	Santa Maria	Ca 93455

J. Dirt LLC	55 Los Padres Way # 1	BUELLTON	Ca 93427
Jaffurs Wine Cellars	819 E Montecito St	Santa Barbara	Ca 93103
Jalama Wines	321 N D ST	LOMPOC	Ca 93436
Jamie Slone Wines	4003 Forbidden Fruit Ln	Lompoc	Ca 93436
Jamie Slone Wines	4457 Santa Rosa Rd Ste 2	Lompoc	Ca 93436-9516
Jamie Slone Wines	23 E De La Guerra St	Santa Barbara	Ca 93101-2217
Jonata	73 Thomas Rd	Buellton	Ca 93427
Juliet Wines Incorporated	2121 Alisos Rd	Santa Ynez	Ca 93460
Kaena Wine Company	800 E Highway 246 Hwy	Buellton	Ca 93427
Kaena Wine Company	2670 Ontiveros Rd	Los Olivos	Ca 93441
Kaena Wine Company	2890 Grand Ave	Los Olivos	Ca 93441
Kalawashaq Wine Cellars	313 N F St	Lompoc	Ca 93436-6015
Kalyra Winery	343 N Refugio Rd	Santa Ynez	Ca 93460
Ken Brown Wines	140 Industrial Way	Buellton	Ca 93427-9507
Ken Brown Wines	157 W Highway 246	Buellton	Ca 93427
Kessler Haak Wines Kh Wines	1700 Gypsy Canyon Rd	Lompoc	Ca 93436
Kiani Preserve Cellars Llc	340 N G St	Lompoc	Ca 93436
Kimsey Vineyard Llc	90 Easy St	Buellton	Ca 93427-9566
Kings Carey	1210 Mission Dr Ste 103	Solvang	Ca 93463-2978
Kings Carey Llc	1225-1239 W Laurel Ave Unit 1-8	Lompoc	Ca 93436-5157
Koehler Winery	5360 Foxen Canyon Rd	Santa Maria	Ca 93454
Krh Specialty Wines Llc	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Kunin Wines	74 Aero Camino Ste B	Goleta	Ca 93117-3152
Kunin Wines	831 Santa Barbara St	Santa Barbara	Ca 93101
La Lief Wines	210 Gray Ave	Santa Barbara	Ca 93101
La Vallee	140 Industrial Way	Buellton	Ca 93427-9507
Labarge Vineyards & Winery	2380 Sweeney Rd	Lompoc	Ca 93436
Labyrinth Winery	2310 Westgate Rd Ste 7 & 8	Santa Maria	Ca 93455-1004
Lafond Winery & Vineyard	6855 Santa Rosa Rd	Buellton	Ca 93427
Land Of Saints Wine Company L	9050 San Antonio Rd	Orcutt	Ca 93455
Larner Winery & Vineyards	2900 Grand Ave D	Los Olivos	Ca 93441
Latigo Ridge	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Lavender Oak Vineyard And Or I	9450 Santa Rosa Rd	Buellton	Ca 93427
Le Crush Winery	7910 Cat Canyon Rd	Los Alamos	Ca 93440
Lepiane	1480 Count Fleet St	Santa Ynez	Ca 93460
Lieff Wines	65 Los Padres Way	Buellton	Ca 93427-9577
Lieu Dit	300 N 12th St Unit 4a	Lompoc	Ca 93436-9444
Lieu Dit	23 & 25 E Canon Perdido St	Santa Barbara	Ca 93101-2213
Lincourt Winery	1711 Alamo Pintado Rd	Solvang	Ca 93463-9712
Lions Peak	1659 Copenhagen Dr Ste A	Solvang	Ca 93463-3702
Liquid Farm	2445 Alamo Pintado Rd	Los Olivos	Ca 93441
Lo Fi Wines	101 Donald D Doyle Hwy		
Lo Fi Wines	448 Bell St Steb	Los Alamos	Ca 93440
Lo Fi Wines	5230 Tepusquet Rd	Santa Maria	Ca 93454
Lompoc Wine Factory	321 N D St	Lompoc	Ca 93436-6118

Long Creek Vineyards	2982 Grand Ave	Los Olivos	Ca 93441
Longoria Winery	415 E Chestnut Ave	Lompoc	Ca 93436-6007
Longoria Winery	732 State St	Santa Barbara	Ca 93101-3330
Loring Wine Company	1034 W Aviation Dr	Lompoc	Ca 93436-9777
Loubud Wines Lie	4003 Forbidden Fruit Ln	Lompoc	Ca 93436
Lucas & Lewellen Vineyards	1645 Copenhagen Dr	Solvang	Ca 93463
Lucas And Lewellen Vineyards	132 Easy St Unit A B C-2 & C-3	Buellton	Ca 93427
Lucia's Wine Co., Inc.	2115 S Blosser Rd 103	Santa Maria	Ca 93458-7306
Lumen	2310 Westgate Rd Ste 7 & 8	Santa Maria	Ca 93455-1004
Luna Hart Wines Lie	3865 Sterrett Ave	Santa Barbara	Ca 93110
Luna Hart Wines Lie	2825 Tapadero Rd	Solvang	Ca 93463
Mad Lab Wines	65 Los Padres Way Unit 8	Buellton	Ca 93427-9577
Madre Wine Co	65 Los Padres Way Unit 8	Buellton	Ca 93427-9577
Mail Road Wines	90 Easy St	Buellton	Ca 93427-9566
Maison Thomas Llc	2121 Alisos Rd	Santa Ynez	Ca 93460
Mallea Food & Wine Llc	84 Industrial Way Unit C	Buellton	Ca 93427-9567
Mandolina Vineyards	132 Easy St Ut A2	Buellton	Ca 93427
Mandolina Vineyards	1650 Copenhagen Dr	Solvang	Ca 93463
Margerum Wine Company	2446 Alamo Pintado Rd B	Los Olivos	Ca 93441
Martian Ranch & Vineyard	9110 Alisos Canyon Rd	Los Alamos	Ca 93440
Mayfield Moore Inc	4457 Santa Rosa Rd Ste2	Lompoc	Ca 93436
Mcclain Cellars	140 Industrial Way	Buellton	Ca 93427-9507
Mcclain Cellars	281 Pamela Way Ste 104-107	Buellton	Ca 93427-9594
Mcclain Cellars	2360 Thompson Way Ste F & G	Santa Maria	Ca 93455-1095
Mcclain Cellars	1623 Mission Dr Ste B C & D	Solvang	Ca 93463-2636
Mckinney Family Vineyards	86 Industrial Way Unit A B & C	Buellton	Ca 93427-9567
Melville Winery	5185 E Highway 246 #246	Lompoc	Ca 93436
Michael Caitlin Wines	3940 Dominion Rd	Santa Maria	Ca 93454
Miller Family Wine Company	35 State St Ste B	Santa Barbara	Ca 93101-3537
Miller Family Wine Company	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Miller Family Wine Company	2717 Aviation Way	Santa Maria	Ca 93455-1506
Miralaguna Lie	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Montemar Wines	1501 E Chestnut Ct Stes B & E	Lompoc	Ca 93436-4953
Municipal Winemakers	22 Anacapa St	Santa Barbara	Ca 93101-1879
Municipal Winemakers	2643 Industrial Pkwy	Santa Maria	Ca 93455-1536
Native 9	6525 Dominion Rd	Santa Maria	Ca 93454
Natural Merchants	2121 Alisos Rd	Santa Ynez	Ca 93460
New Vineland Llc	1501 E Chestnut Ave	Lompoc	Ca 93436-4901
Nid Tisse Wines	2075 Vineyard View Ln	Lompoc	Ca 93436
Night Lizard Brewing Company	607 State St	Santa Barbara	Ca 93101-3301
No Limit Wines Lie	9660 Foxen Canyon Rd	Santa Maria	Ca 93454
Notary Public Wines	5069 Presquile Dr	Santa Maria	Ca 93455-5807
Oaktree Imports	35 & 70 Industrial Way	Buellton	Ca 93427-9565
One Barrel Wines	2330 Westgate Rd Ste 9	Santa Maria	Ca 93455-1018
Orlaigh Wines Llc	406 E Haley St Ut 1	Santa Barbara	Ca 93101-1714

Ox Wine Co	1501 E Chestnut Ct Ste B	Lompoc	Ca 93436-4953
Paisean	1575 Edison St	Santa Ynez	Ca 93460
Pali Wine Co	205 Anacapa St	Santa Barbara	Ca 93101-1805
Pali Wine Co	2625 Skyway Dr Ste A	Santa Maria	Ca 93455-1405
Pali Wine Company	1036 W Aviation Dr	Lompoc	Ca 93436-9777
Pali Wine Company	1501 E Chestnut Ct Ste C	Lompoc	Ca 93436-4953
Paradis Springs Winery	210 State St	Santa Barbara	Ca 93101
Paradise Springs Winery	57 Industrial Way	Buellton	Ca 93427-9565
Paradise Springs Winery	59 Industrial Way	Buellton	Ca 93427-9565
Parker Parker	5070 Presquile Dr	Santa Maria	Ca 93455-5807
Paul Lato Wines	5250 Tepusquet Canyon Rd	Santa Maria	Ca 93454
Pch Street	90 Easy St	Buellton	Ca 93427-9566
Peake Ranch	7290 Santa Rosa Rd	Buellton	Ca 93427
Peake Ranch	2445 Alamo Pintado Ave Stet	Los Olivos	Ca 93441
Pence Ranch	1909 W Highway 246	Buellton	Ca 93427-9492
Pence Ranch	1704 Industrial Wy	Lompoc	Ca 93436-4968
Pence Ranch	1708 Industrial Way Units D & E	Lompoc	Ca 93436-4969
Penville Projects Lie	5230 Tepusquet Rd	Santa Maria	Ca 93454
Perluca Wines	100 Los Padres Way Ste 4	Buellton	Ca 93427-9580
Petros Winery	3360 Foxen Canyon Rd	Los Olivos	Ca 93441
Piazza Family Wines Lie	2825 Tapadero Rd	Solvang	Ca 93463
Pigeon	1034 W Aviation Dr	Lompoc	Ca 93436-9777
Point & Line Wines	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Popes New Castle The	140 Industrial Way	Buellton	Ca 93427-9507
Potek	406 E Haley St Ut 1	Santa Barbara	Ca 93101-1714
Presqu Lie Winery	5391 Presquile Dr	Santa Maria	Ca 93455-5807
Prodigal Wines	1251 W Laurel Ave Units 9 - 13	Lompoc	Ca 93436-5157
R Winery Operation Lie	2075 Vineyard View Ln	Lompoc	Ca 93436
Racines	300 N 12th St Unit 1a & 2a	Lompoc	Ca 93436-9426
Rancho Boa Vista	57 Industrial Way	Buellton	Ca 93427-9565
Rancho Boa Vista	6485 Calle Real Ste E & F	Goleta	Ca 93117-1539
Rancho Los Olivos Lie	3360 Foxen Canyon Rd	Los Olivos	Ca 93441
Rancho Sisquoc Winery	6600 Foxen Canyon Rd	Santa Maria	Ca 93454
Reunion Wine	6701 Foxen Canyon Rd	Santa Maria	Ca 93454
Riccavalle	338 Toro Canyon Rd	Carpinteria	Ca 93013
Rideau Cellars	1562 Alamo Pintado Rd	Solvang	Ca 93463
Rincon Mountain Winery Inc	4187 Carpinteria Ave Ste 1 - 2	Carpinteria	Ca 93013-3300
Rivahil	2901 Grand Ave Stec	Los Olivos	Ca 93441
Rivahil Winery	90 Easy St	Buellton	Ca 93427-9566
Riverbench	137 Anacapa St Ste C	Santa Barbara	Ca 93101-1848
Riverbench Vineyards & Winery	6020 Foxen Canyon Rd	Santa Maria	Ca 93454
Riviera Wines	57 Industrial Way	Buellton	Ca 93427-9565
Riviera Wines	59 Industrial Way	Buellton	Ca 93427-9565
Roark Wine Company	84 Industrial Way Unit C	Buellton	Ca 93427-9567
Robert Lieff Wines	57 Industrial Way	Buellton	Ca 93427-9565

Robert Loeff Wines	59 Industrial Way	Buellton	Ca 93427-9565
Rooted Vine Cellars	55 Los Padres Way # 1	Buellton	Ca 93427-9581
Rosenson Vantonder Wine Creal	2884 Grand Ave	Los Olivos	Ca 93455
Rosenson Wine Creations	330 Alisal Mesa Rd	Solvang	Ca 93463-2798
Rosenson Wine Creations Inc	5230 Tepusquet Rd	Santa Maria	Ca 93454
Rosenthal Malibu Estate	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Runway Vineyards, Llc	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Rusack Vineyards	1819 Ballard Canyon Rd	Solvang	Ca 93463
Rustik Elements Lie	125 N Refugio Rd	Santa Ynez	Ca 93460
Ryan Santos Wines Llc	2320 Thompson Way Ste F	Santa Maria	Ca 93455-1067
Rzn Wines	1225-1239 W Laurel Ave Unit 1-8	Lompoc	Ca 93436-5157
Saarloos Estate Vineyards	2971 Grand Ave	Los Olivos	Ca 93441
Saarloos Estate Vineyards	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Samsara	6485 Calle Real Ste E & F	Goleta	Ca 93117-1539
Samsara Wine Co	2446 Alamo Pintado Ave Ste A	Los Olivos	Ca 93441
San Se Wines	5071 Presquile Dr	Santa Maria	Ca 93455-5807
Sandhi Wines	1503 E Chestnut Ave	Lompoc	Ca 93436-4901
Sandhi Wines	1700 Industrial Way Unit A	Lompoc	Ca 93436-4947
Sandoval Mergenov Wines Lie	125 N Refugio Rd	Santa Ynez	Ca 93460
Sandoval Ranch & Vineyard	1719 Calzada Ave	Santa Ynez	Ca 93460
Sanford Winery	5010 Santa Rosa Rd	Lompoc	Ca 93436
Sanger Family Of Wines The	281 Pamela Way Ste 104-107	Buellton	Ca 93427-9594
Sanger Family Of Wines The	1582 & 1584 Mission Dr	Solvang	Ca 93463
Sanguis	8 Ashley Ave	Santa Barbara	Ca 93103-3308
Santa Barbara Winery	28 Anacapa St Ste A	Santa Barbara	Ca 93101-1882
Sapien Wines	90 Easy St	Buellton	Ca 93427-9566
Schetter Malibu Vineyard	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Sea Creatures Wine	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Sea Smoke	1604 N O St	Lompoc	Ca 93436-3420
Section Wines	65 Los Padres Way	Buellton	Ca 93427-9577
Sevtap Winery	308 N 9th St Ste A & B	Lompoc	Ca 93436-4945
Sevtap Winery	38 El Paseo	Santa Barbara	Ca 93101
Sevtap Winery	473 Atterdag Rd Unit 102	Solvang	Ca 93463-3744
Shokrian Winery, Llc	7910 Cat Canyon Rd	Los Alamos	Ca 93440
Silver Wines Llc	724 Reddick St Unit A & B	Santa Barbara	Ca 93103
Silver Wines Llc	813 Anacapa St Ste 31	Santa Barbara	Ca 93101-2289
Skeynna Wines	12 Helena Ave	Santa Barbara	Ca 93101
Skyenna Wines	90 Easy St	Buellton	Ca 93427-9566
Slay Estate & Vineyard	6635 E Highway 246	Lompoc	Ca 93436
Slouch Hat Wines	2121 Alisos Rd	Santa Ynez	Ca 93460
So Far Out Wine Company	9110 Alisos Canyon Rd	Los Alamos	Ca 93440
Solminer	2890 Grand Ave Ste B & C	Los Olivos	Ca 93441
Solminer Wine Company	2650 Easton	Los Olivos	Ca 93441
Somerset Vineyards Sta Rita Hill	4650 Sweeney Rd	Lompoc	Ca 93436
Sonja Magdevski	380 Bell St	Los Alamos	Ca 93440

Sort This Out Cellars	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Spear Vineyards & Winery	6700 E Highway 246	Lompoc	Ca 93436
St Avalo Inc	2963 Grand Ave Ste B	Los Olivos	Ca 93441
St. Avalo, Inc.	5230 Tepusquet Rd	Santa Maria	Ca 93454
Standing Sun Wines	2990 Grand Ave Stea	Los Olivos	Ca 93441
Stars & Dust	100 Los Padres Way Ste 3	Buellton	Ca 93427-9580
Stephen C Swinchatt	3865 Sterrett Ave	Santa Barbara	Ca 93110
Stolpman Vineyards	2434 Alamo Pintado Ave	Los Olivos	Ca 93441
Stone Pine Estate	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Storm Wines	2948 San Marcos Ave Steloi	Los Olivos	Ca 93441
Storm Wines	5072 Presquile Dr	Santa Maria	Ca 93455-5807
Story Of Soil	2362 Alamo Pintado Rd	Los Olivos	Ca 93441
Story Of Soil	2928 San Marcos Ave Ste102	Los Olivos	Ca 93441
Strange Family Vineyards	2329 Jonata St	Los Olivos	Ca 93441
Summerland Winery	2330 Lillie Ave	Summerland	Ca 93067
Sunstone Vineyards & Winery	125 N Refugio Rd	Santa Ynez	Ca 93460
Sweetzer Cellars	1637 E Laurel Ave	Lompoc	Ca 93436-4915
Sweetzer Cellars	308 N 9th St Ste C	Lompoc	Ca 93436-4945
Swissco	4665 Santa Maria Mesa Rd # A	Santa Maria	Ca 93454-9638
Tatomer, Inc.	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Temperance Cellars	1637 E Laurel Ave	Lompoc	Ca 93436-4915
Tensley Wine	9110 Alisos Canyon Rd	Los Alamos	Ca 93440
Tercero Wines	2445 Alamo Pintado Ave #10	Los Olivos	Ca 93441
Terre Et Sang Lie	4457 Santa Rosa Rd Ste2	Lompoc	Ca 93436
Terre Et Sang Lie	2982 Grand Ave	Los Olivos	Ca 93441
Terre Et Sang Lie	2944 Gaviota St	Solvang	Ca 93463
Tessa Marie Wines & Triune	2643 Industrial Pkwy	Santa Maria	Ca 93455-1536
Thorne Wine Thorne Cellars	35 & 70 Industrial Way	Buellton	Ca 93427-9565
Tierra Y Vino	140 Industrial Way	Buellton	Ca 93427-9507
Tin City Cider	2360 Alamo Pintado Rd	Los Olivos	Ca 93441
Tomi Cellars	140 Industrial Way	Buellton	Ca 93427-9507
Tommy Town Thoroughbreds	5699 Happy Canyon Rd	Santa Ynez	Ca 93460
Torettis Family Vineyard	2920 Grand Ave Unite	Los Olivos	Ca 93441
Torettis Family Vineyard	9050 San Antonio Rd	Orcutt	Ca 93455
Toussaint Cellars	92 2nd St Ste C & D	Buellton	Ca 93427-9470
Transcendence	300 N 12th St Ste 1g	Lompoc	Ca 93436-9442
Transcendence Winery	300 N G St Ste C	Lompoc	Ca 93436-6020
Tres Hermanas Vineyard & Wine	346 Bell St	Los Alamos	Ca 93440
Tres Hermanas Vineyard & Wine	9660 Foxen Canyon Rd	Santa Maria	Ca 93454
Trical	1251 W Laurel Ave Units 9 - 13	Lompoc	Ca 93436-5157
Tripp Wines	321 N D St	Lompoc	Ca 93436-6118
Trippers & Askers	406 E Haley St Ut 1	Santa Barbara	Ca 93101-1714
True Believer Lie	Santa Maria Mesa Rd	Santa Maria	Ca 93454
Turiya Wines	321 N D St	Lompoc	Ca 93436-6118
Two Wolves Wine	1480 Count Fleet St	Santa Ynez	Ca 93460

Tyler	23 & 25 E Canon Perdido St	Santa Barbara	Ca 93101-2213
Tyler Winery	300n 12th St Unit 4a & 4b	Lompoc	Ca 93436
Valley Project The	74 Aero Camino Ste B	Goleta	Ca 93117-3152
Valley To The Sea	38 W Victoria St Ste 105	Santa Barbara	Ca 93101-3166
Valley To The Sea Winery	6485 Calle Real Ste E & F	Goleta	Ca 93117-1539
Valmur	5428 Presquile Dr	Santa Maria	Ca 93455-5812
Vega Vineyard And Farm	9496 Santa Rosa Rd	Buellton	Ca 93427
Vega Vineyard And Farm	3555 Roblar Ave	Santa Ynez	Ca 93460
Vega Vineyard Farm	3555 Roblar Ave	Santa Ynez	Ca 93460
Velvet Bee Wine	4457 Santa Rosa Rd Bldg2	Lompoc	Ca 93436
Vignerons	4665 Santa Maria Mesa Rd	Santa Maria	Ca 93454
Village Pop Wine	321 N D St	Lompoc	Ca 93436-6118
Vincent Vineyards	2370 N Refugio Rd	Santa Ynez	Ca 93460
Voyz'n Wines	2330 Westgate Rd Ste 10 & 20	Santa Maria	Ca 93455-1018
Wathen Wines, Baricau Wines	7600 Foxen Canyon Rd	Santa Maria	Ca 93454-9170
Waylan Wine Co	2963 Grand Ave	Los Olivos	Ca 93441
Waylan Wine Co	5249 Foxen Canyon Rd	Santa Maria	Ca 93454
Wedell Cellars	2705 & 2717 Aviation Way	Santa Maria	Ca 93455-1505
Wenzlau Vineyard	300 N 12th St Unit 4a	Lompoc	Ca 93436-9444
Wenzlau Vineyard	724 Union St	Santa Barbara	Ca 93103-3328
Whitcraft Winery	36 S Calle Cesar Chavez A	Santa Barbara	Ca 93103
Williamson Family Wines	1980 Paquita Dr	Carpinteria	Ca 93103
Windrun Wine Co.	140 Industrial Way	Buellton	Ca 93427-9507
Windrun Wine Co.	1595 E Chestnut Ave Ste C	Lompoc	Ca 93436-4942
Wines By Alisa Jacobson	3555 Roblar Ave Unit B	Santa Ynez	Ca 93460
World Source Supply	2045 N Refugio Rd	Santa Ynez	Ca 93460
Wylde Works	609 State St	Santa Barbara	Ca 93101-3301
Yata Eagle Wines	2121 Alisos Rd	Santa Ynez	Ca 93460
Zaca Mesa Winery	6905 Foxen Canyon Rd	Santa Maria	Ca 93454
Zarif Companies	300 N G St Ste C	Lompoc	Ca 93436-6020
Zotovitch Vineyards And Winery	300 N 12th St Unit 1d	Lompoc	Ca 93436-9442
Zotovitch Vineyards And Winery	300 N G St Ste C	Lompoc	Ca 93436-6020

*The list was developed with the most reliable information provided; however, the list may contain discrepancies. This list shall include any future to-be opened businesses. Any business that may have been missed in this list, but is still within the boundaries of the SBCWID, shall also be subject to assessment.



SANTA BARBARA
V I N T N E R S

SANTA BARBARA COUNTY
WINERY IMPROVEMENT DISTRICT
JANUARY 13, 2025

WHAT IS A WID?



Wine Improvement Districts (WIDs) provide a stable funding source that allows owners to work together through a winery association to:

- Improve business activity through marketing and promotional efforts
- Community, industry, and government education
- Build the region's high-quality wine reputation
- Attract new visitors to the wineries

There are currently (3) WIDs in CA, with other wine regions in the formation process.

WHY THE WINE BID FOR SBC?



It is predictable, stable funding.

We have seen how funding helps us:

- The Vintners Association received almost \$800,000 in marketing funding from 2020-2023
- Saw 48.8% growth in retail sales from 2018-2022
- Temecula: 18% increase in visitation from Sept 2022 – Sept 2023

THE ASSESSMENT



1% assessment on all Direct-to-Consumer RETAIL sales in the state of California (anything that incurs sales tax)

Including:

- Tasting Room Sales, Wine Club, Events, Food, Merch, etc.

Not Including:

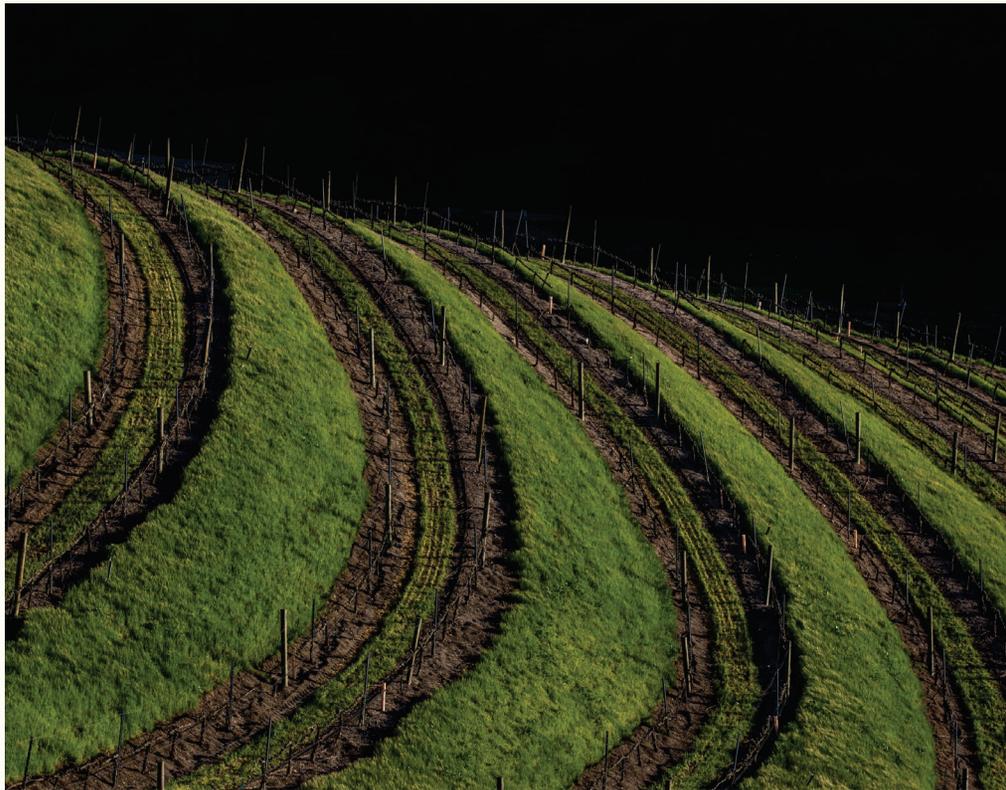
- Wholesale, Out-of-State Sales

WHAT OUR MONEY WILL BE SPENT ON



- . Marketing / Brand Awareness / PR
- . Events
- . Community Engagement
- . Government Education
- . Industry Education
- . Other areas of improvement TBD (AVA support, infrastructure, philanthropy, etc.)
-funding must be spent on programs and activities that provide a specific benefit to the payor!

HOW THE MONEY GETS REMITTED



A third-party firm, HdL, will collect the assessment from the winery businesses and remit funds to the Santa Barbara Vintners Association, who will implement the programs in accordance with the Management District Plan.

FORMATION TIMELINE



QUESTIONS?



THANK YOU!



Alison Laslett
CEO, Santa Barbara Vintners
Cell: 310.463.0262
E-mail: alison@sbcountywines.com

Gina Reed
Senior Project Manager, Civitas
E-Mail: greed@civitasadvisors.com

From: [Keith Saarloos](#)
To: [Public City Council Group](#)
Subject: Urgent: Support the Wine BID – Vote YES on January 27th
Date: Wednesday, January 15, 2025 11:53:04 AM
Attachments: [image001\[43\].gif](#)
[image002\[42\].png](#)
[image003\[97\].gif](#)
[image004\[90\].gif](#)
[image005\[50\].gif](#)
[image006\[31\].gif](#)
[image007\[68\].gif](#)
[image008\[50\].gif](#)
[image009\[15\].gif](#)

Caution! This message was sent from outside your organization.

Dear Mayor and City Council Members of Solvang,

I am writing to you as a passionate advocate for our wine community and as a representative of the Santa Barbara Vintners Association, to strongly urge you to vote in favor of Solvang's participation in the Wine Business Improvement District (BID) on **January 27th**. This initiative represents a transformative opportunity for Solvang to strengthen its economy, secure its future, and solidify its position as a leader in the Santa Barbara wine region.

The support for the Wine BID has been overwhelming. The Santa Barbara County Board of Supervisors has unanimously voted **5-0** in favor of this initiative—twice—with not a single voice raised in opposition. Additionally, more than **60% of vintners across Santa Barbara County** have officially supported the BID, creating a clear and undeniable mandate from the wine industry.

Why Solvang Stands to Benefit the Most

Solvang has the *second most* tasting rooms in the Santa Ynez Valley, and this is significant. But what truly sets Solvang apart is its abundance of **hotels, restaurants, and shops**—more than any other city in the region. These complementary businesses mean Solvang will see the greatest economic impact from the Wine BID.

Every dollar spent at a tasting room doesn't stop there. It generates **\$9 in additional economic activity** throughout the community. Visitors who come to taste wine will stay in Solvang's hotels, dine in its restaurants, and shop in its stores. When wine tourism grows, Solvang thrives.

The Flexibility of the 1% Fee

One of the BID's strengths is the flexibility it provides participating wineries. The 1% fee can be approached in multiple ways:

- **It can be a line item on a receipt**, making it clear to customers.
- **It can be absorbed into the cost of goods sold**, seamlessly integrated into pricing.

This flexibility allows wineries to choose what works best for their business model. Even with this 1% fee, the cost of goods in our region remains well below what consumers are accustomed to paying in Southern California markets. And most importantly, **we've done our**

job—we got those customers through the doors and purchasing.

Proven Results and Exponential Potential

This is not a theory—it's a proven strategy. With just two small grants in the past, the wine industry increased sales by \$50 million. The Wine BID, as a much larger and sustained effort, promises exponentially greater benefits. The wine industry already generates \$1.7 billion annually in economic impact for Santa Barbara County. With the BID, this figure will grow, bringing even more revenue directly into Solvang's economy.

The Wine BID is **not a tax**. It's entirely self-funded through the 1% fee, meaning there is no financial burden on the city or its residents. Yet the rewards will ripple throughout every corner of Solvang's economy, benefiting hotels, restaurants, shops, and local businesses.

The Catastrophic Costs of Opting Out

If Solvang chooses not to participate in the Wine BID, the consequences will be severe and far-reaching:

1. Exclusion from Marketing Efforts

By law, any city that opts out of the Wine BID will be **mandated to be excluded** from all marketing and promotional efforts funded by the BID. This means:

- Solvang will not appear in campaigns designed to attract visitors to the Santa Barbara wine region.
- Solvang will not be represented in online, print, or media materials promoting the area as a premier destination.
- Solvang will effectively be erased from the regional map for wine tourism.

This exclusion would hurt not only the wineries but every business in Solvang that relies on tourism to survive.

2. Lost Tourism Revenue

Without the BID driving visitors to Solvang:

- Hotels will see a decline in bookings as wine tourists choose other destinations.
- Restaurants will lose valuable business from high-value customers.
- Retail shops will see diminished foot traffic, impacting their bottom line.

3. Loss of Competitive Standing

Competing regions like Paso Robles are already pursuing their own Wine BID. If Solvang opts out, it will fall behind not only Paso Robles but also neighboring cities in the Santa Barbara wine region that are participating in the BID. Visitors will follow the marketing dollars, bypassing Solvang for destinations that are heavily promoted.

4. Economic Decline for Solvang

The BID is an investment in Solvang's future. Opting out would send the message that the city is unwilling to support its own economic success. This would result in fewer jobs, less revenue for businesses, and reduced tax income for city services.

The Time to Act is Now

The Wine BID represents years of collaboration to unite the Santa Barbara wine region. By voting to participate, Solvang secures its place as a leader in the region, ensuring that Southern California tourists see it as a must-visit destination.

Please vote to support the wine community and the thousands of people who rely on this industry. A vote against the BID would jeopardize Solvang's economic future and risk leaving the city behind while others move forward. Let's make the smart choice for Solvang's success.

Thank you for your time and thoughtful consideration of this critical issue.

Sincerely,

Keith Saarloos

Board Member

Santa Barbara Vintners Association

*Typos are part of my charm...



Keith Saarloos

Overlord

Saarloos and sons

cell 562.331.1193 | TR 805.688.1200

keith@saarloosandsons.com

2971 grand ave. los olivos california

