PROPOSED BUDGET

FISCAL YEAR **2019-20**

CITY OF CHULA VISTA

California

CITY OF
CHULA VISTA

PROPOSED BUDGET
FISCAL YEAR 2020

MARY CASILLAS SALAS
MAYOR

MIKE DIAZ
COUNCILMEMBER

JILL GALVEZ
COUNCILMEMBER

JOHN MCCANN
COUNCILMEMBER

STEPHEN PADILLA
COUNCILMEMBER

GARY HALBERT
City Manager

KERRY BIGELOW
City Clerk

GLEN R. GOOGINS
City Attorney

CITY OF
CHULA VISTA

ADMINISTRATION

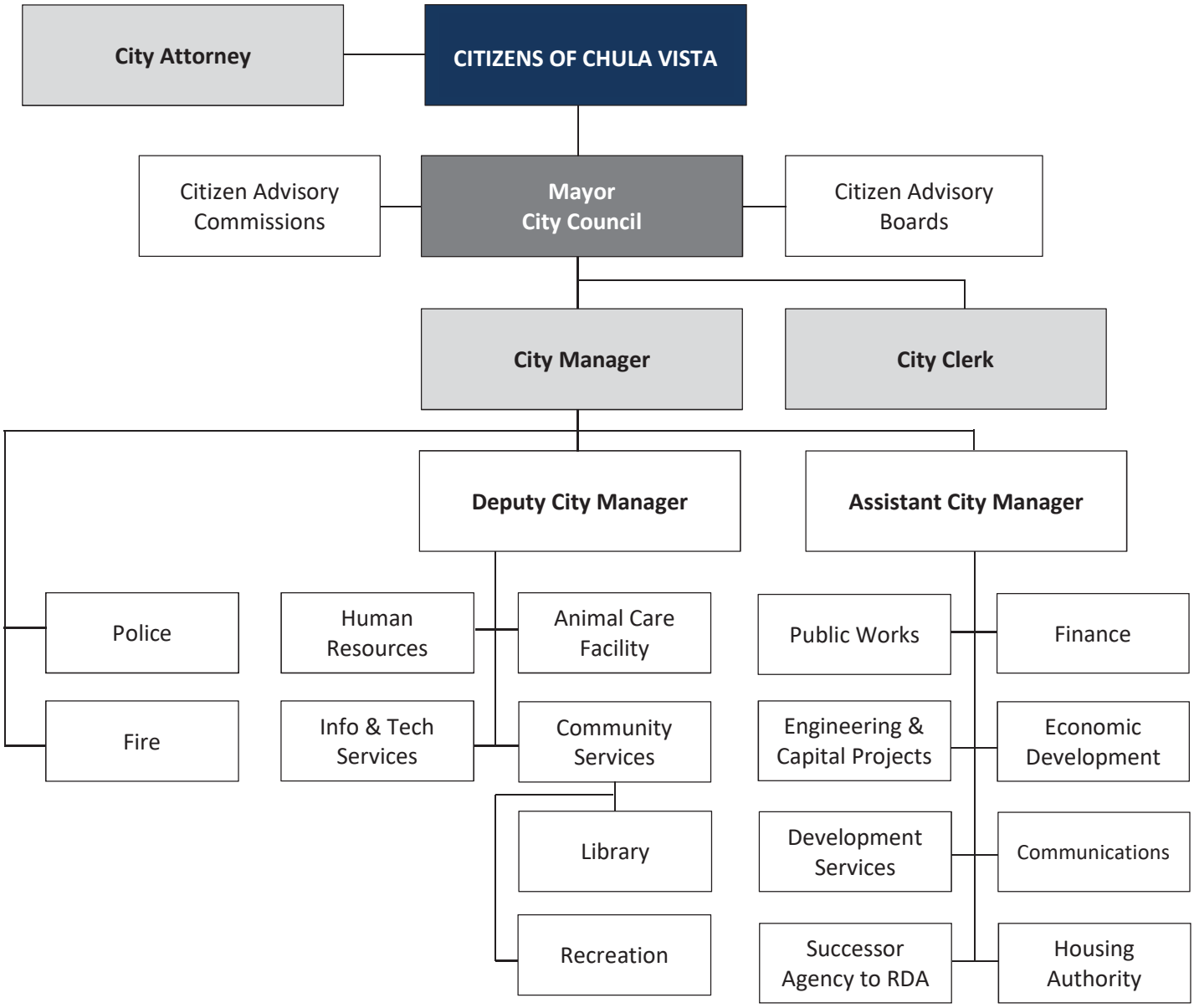
Gary Halbert	City Manager
Maria Kachadoorian	Assistant City Manager
Kelley Bacon	Deputy City Manager

DIRECTORS

Tracy Lamb	Director of Community Services
Kelly Broughton	Director of Development Services
Eric Crockett	Director of Economic Development
William Valle	Director of Engineering and Capital Projects
David Bilby	Director of Finance
Jim Geering	Fire Chief
Courtney Chase	Director of Human Resources/Risk Management
Edward Chew	Director of Information Technology Services
Roxana Kennedy	Chief of Police
Iracsema Quilantan	Director of Public Works

CITY OF CHULA VISTA

Organizational Chart



Chula Vista at a Glance

About Chula Vista

Today the City of Chula Vista is located at the center of one of the richest cultural, economic and environmentally diverse zones in the United States. It is the second-largest City in San Diego County with a population of approximately 267,000. Chula Vista boasts more than 50 square miles of coastal landscape, canyons, rolling hills, mountains, quality parks, and miles of trails. Chula Vista is a leader in conservation and renewable energy, has outstanding public schools, and has been named one of the top safest cities in the country. Thus, the city serves as a base for strong education, clean technology, and advanced manufacturing to its growing and well-educated middle-class.

Chula Vista means "beautiful view" and this is shown through great year-round weather with miles of trails, coastline, and mountains. The open space beckons runners, hikers, cyclists, birders, and outdoors enthusiasts from the bay to the lakes. The bayfront, the Sweetwater Marsh National Wildlife Refuge, and the Living Coast Discovery Center showcase the unique animals and plants of Southern California. The city provides enough services to enjoy every end of its "beautiful view". The Chula Vista Marina & Yacht Club awaits kayakers and boaters. Additionally, the Bayshore Bikeway gives a two-wheeled tour of more wonders on San Diego Bay.

Shopping, dining, and entertainment abound with two major malls and a historic downtown district. Otay Ranch Town Center is an exciting outdoor shopping, dining, and entertainment destination.

Chula Vista Center in the downtown area boasts major retailers, dining, movie theaters, and more than 100 fine specialty shops. And, Third Avenue Village, billed as the cultural center of the city, features historic buildings, unique shops, a weekly farmers market, landmark restaurants, and seasonal outdoor music concerts. It's also home to a brewery and tasting rooms.

Established neighborhoods, modern communities, start-up firms, corporations, nationally recognized entertainment venues, the Chula Vista Elite Athlete Training Center, 65 parks, an award winning nature center and a historic downtown all contribute to Chula Vista's attraction for both families and businesses.

For more information regarding the City of Chula Vista, please visit our website at www.chulavistaca.gov.

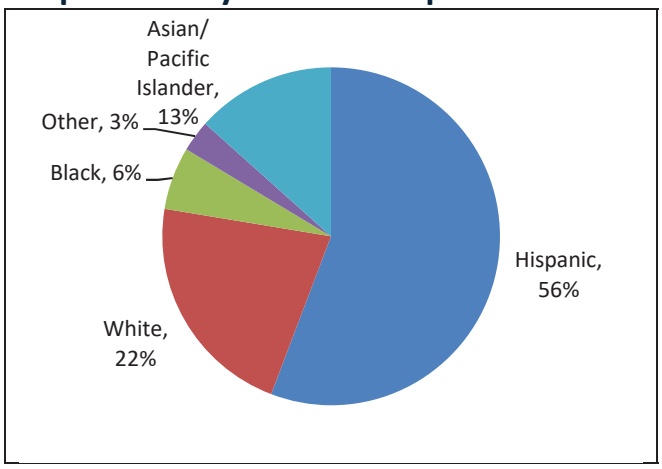
General Information

Incorporated.....1911
Government.....Council/Manager
Bond Rating.....AA-

Population

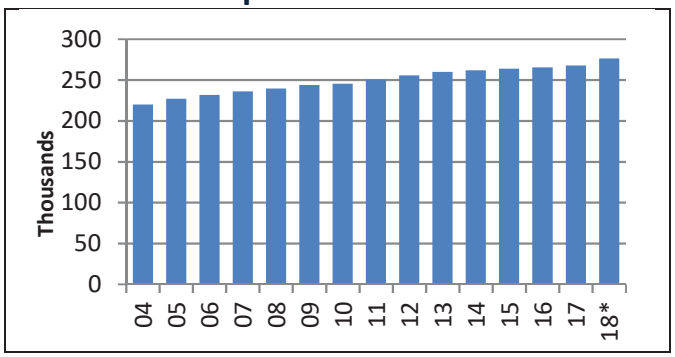
Population.....267,503
Median Age..... 34.2
Source: Population data, California Department of Finance. Median Age, San Diego Association of Governments estimates.

Population by Ethnic Group



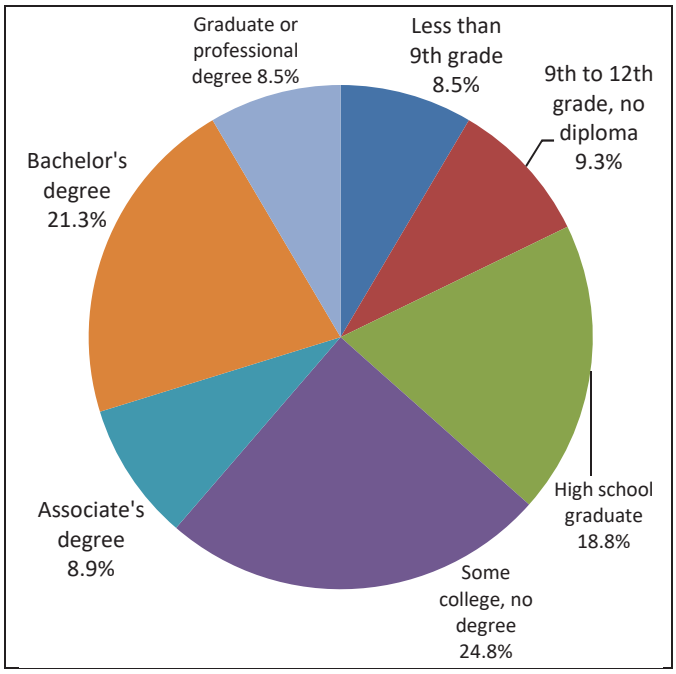
Source: San Diego Association of Governments, Current Estimates

Chula Vista Population Growth



Note: This data represents calendar year population numbers.
*2018 population numbers are projections.
Source: California Department of Finance and City of Chula Vista staff

Educational Attainment [1]



[1]Based on population 25 years and over.
Source: U.S. Census Bureau, 2015 American Community Survey

Elementary Schools

Chula Vista Elementary School District
FY2018 Data
www.cvesd.org
(619) 425-9600
Number of Schools [1].....48
Projected Enrollment.....29,600
[1]Includes 5 dependent and 2 independent charter schools.

Secondary Schools

Sweetwater Union High School District
FY2018 Data
www.sweetwaterschools.org
(619) 691-5500
Number of Schools[1].....32
Projected Enrollment.....42,000
[1]Includes middle schools, high schools, adult schools, and alternative education sites.

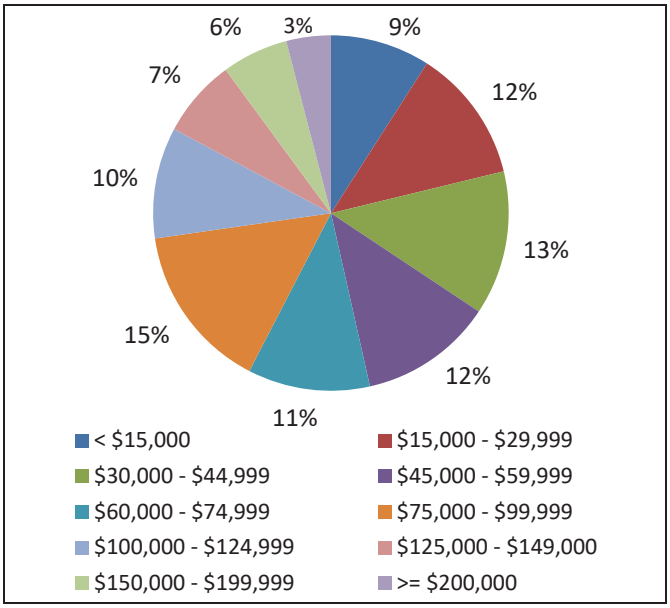
Housing

Housing Units.....84,210
Persons per Household.....3.30
Vacancy Rate.....4.4%
Source: California Department of Finance

Housing Type

Single Family.....53,629
Multiple Family.....26,516
Mobile Homes.....4,065
Source: California Department of Finance

Household Income



Source: San Diego Association of Governments, Current Estimates

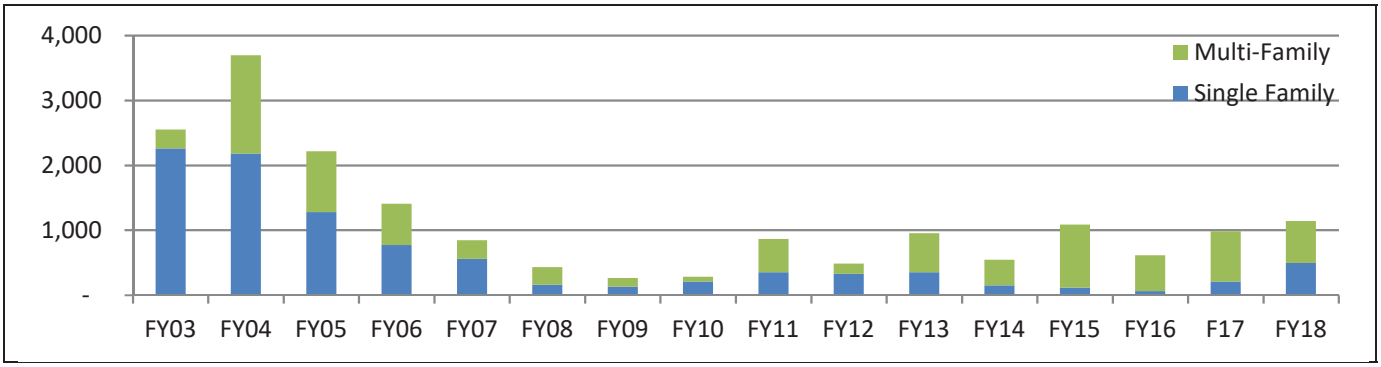
Public Safety

Fire Uniform Strength.....120
Fire Stations.....9
Emergency Calls to Fire Department [1] 21,445
Police Uniform Strength[2].....237
Citizen Initiated Calls for Service[3] 64,291
[1]Fire calls for service data is for calendar year 2017.
[2]Police uniform strength does not include 12 frozen positions.
Source: City of Chula Vista Staff
[3]Police calls for service data is for fiscal year 2017.

Community Facilities

Acres of Developed Parks [1].....669.41
Total Number of Parks..... 65
Libraries.....3
Recreation Facilities.....11
[1] Actual City Ownership Park Acreage
Source: City of Chula Vista staff

Construction Permits



Source: City of Chula Vista staff
Note: FY18 data is as of 04/6/18

CITY OF
CHULA VISTA

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Document Guide

The budget document is organized in a manner to facilitate a general understanding of the City's fiscal status, to present management's assessment of major issues and, finally, to present the plan for allocating resources to address those issues during the coming fiscal year. The budget document is organized as follows: Budget Message, General Fund Summary, Other Funds, Capital Improvement Program, Improvement Program, Measure A Summary, Measure P Summary, Summary Tables, and Appendix.

GENERAL FUND

The General Fund budget funds the day-to-day operations of most city services. This section of the document provides an overview of General Fund revenues and expenditures, staffing changes, and budgetary trends. This section is followed by Department Summary reports that include departmental mission statements and operating budgets for each General Fund department.

OTHER FUNDS

In order to facilitate understanding of the different funding sources, this portion of the document has been organized into the following categories: Development Services Fund, Successor Agency to the Redevelopment Agency, and Housing funds, Sewer Funds, Fleet Fund, Capital Project Funds, Debt Service Funds, and Other Funds. Detailed descriptions, funding and staffing levels are provided for each fund. Due to various legal restrictions these funds are limited in their uses and generally cannot be applied to fund day-to-day operations such as Police and Fire services.

CAPITAL IMPROVEMENT PROGRAM

This section provides an overview of the City's Capital Improvement Program for the coming fiscal year. The Capital Improvement Program accounts for the acquisition, rehabilitation, or construction of major capital facilities, infrastructure, or equipment. More detailed information about each capital project, project status, expenditures to date, current year appropriations, and future funding, can be found in the Capital Improvement Program budget document.

MEASURE A SUMMARY

The voter approved one-half cent Public Safety Sales Tax related income and expenses are budgeted in a separate fund. The Measure A Fund Summary provides the allocation summary for the coming fiscal year.

MEASURE P SUMMARY

The City established a separate fund to track and account for income and expenses related to the voter approved one-half cent Sales Tax. The Measure P Fund Summary provides a summary of the allocation for the coming fiscal year.

SUMMARY TABLES AND APPENDIX

The summary tables provide a quick way to view budget allocations by department (or fund) and expenditure category, revenues by fund and type, projected fund balances by fund, and Council authorized positions by department. The appendix contains supplementary information on a variety of topics including an overview of the budget development process along with relevant timelines and milestones, fiscal and investment policies, debt administration, and a glossary of finance and budget terms.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Chula Vista

California

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

BUDGET MESSAGE

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes

BUDGET PROCESS

Budget Process

The City of Chula Vista's budget is created in conjunction with City Council, City staff, and City residents. The budget process begins each year with development of the preliminary base budget and is completed with the City Council adoption of the budget in June.

The fiscal year 2020 budget cycle began with the development of a preliminary base budget by the Finance Department's Budget and Analysis staff in January 2019. The base budget accounts for the normal operating costs of the City. Through April, Finance worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with anticipated department operations.

The budget process provided Departments the opportunity to recommended budget adjustments based on department operational requests and/or one-time funding requests. Requests are reviewed by City Administration and are included in the City Manager's Proposed Budget.

While Finance staff was developing the operating budget, Engineering & Capital Projects staff worked to develop and finalize the Capital Improvement Program (CIP) budget during this same time frame. On February 26th, a public hearing was held for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2019 through 2023.

Finance will present the City Council with a balanced General Fund budget on May 21, 2019. The City Council will then set a public hearing date prior to Council taking action on the adoption of the budget.

Copies of the Proposed Budget will be made available for public review in the Office of the City Clerk, City libraries, and the City's website at least ten (10) days prior to the public hearing.

As set forth in the City Charter, at any meeting after the adoption of the budget, the City Council may amend or supplement the budget by motion adopted by affirmative votes of at least four (4) members. Throughout the year, the Finance Department provides the City Council with quarterly financial status reports comparing expenditure and revenue projections to budgeted amounts, highlighting any variances and recommending corrective actions as necessary.

BUDGET DEVELOPMENT MILESTONES

- February 26, 2019
  Public hearing to adopt an amendment to the TransNet Local Street Improvement Program.

- March 26, 2019
  FY 2020 Budget Workshop.

- April 16, 2019
  Long-Term Financial Plan 2020-30.

- May 6, 2019
  FY 2020 Budget Workshop.

- May 17, 2019
  Budget Document submitted to City Council

The City Manager's Proposed Budget Document was submitted to City Council as required by the City Charter, which was at least thirty-five (35) days prior to the beginning of the fiscal year. Copies of the Proposed Budget were made available for public review in the Office of the City Clerk, City libraries, as well as on the City's website.

- May 15 and May 16, 2019
  Public workshops to provide an overview of the City Manager's Proposed Budget

- May 21, 2019
  Presentation to City Council of the Fiscal Year 2020 City Manager's Proposed Budget and Council consideration and acceptance of the Budget as the City Council's Proposed Budget.

  Concurrently, a public hearing on the Budget will be scheduled for a Council meeting in June. Leading up to this hearing, the City Council's Proposed Budget will be made available for public review for at least ten (10) days.

- June 4, 2019
  After at least one (1) public hearing, the City Council will consider public testimony, make any required or appropriate changes, and adopt the Budget. Adoption of the budget requires the affirmative votes of at least three (3) members of the Council.

ECONOMIC OVERVIEW

Economic Overview

This section of the budget document identifies and outlines economic indicators that impact revenue forecasts at the local level. Several sources are used to forecast City revenues using national, state, and local area economic trends. These sources include: the UCLA Anderson Forecast (National and State), Federal Reserve and Federal Open Market Committee publications, United States Census Economic Indicators, State of California's Employment Development Department publications, San Diego County Regional Economic Indicator Report, Bureau of Labor Statistics San Diego Economic Summary, California Department of Finance, and Zillow Real Estate Group.

NATIONAL

In the UCLA Anderson Forecast for March 2019, UCLA Anderson Senior Economist David Shulman states that while the global economy started strong in the beginning of 2018, signs of a weakened economy will more than likely hit the globe towards the end of 2018 and into the future. Factors that he cites contribute to this sentiment are the protectionist policies stemming from the Trump Administration, uncertainties with Brexit and trade, and a major contraction on global interest rates. On the topic of real GDP growth, Shulman says, "After growing at a 3.1% clip on a fourth-quarter-to-fourth-quarter basis in 2018, growth will slow to 1.7% in 2019 to a near-recession pace of 1.1% in 2020. However, by mid-2021, growth is forecast to be around 2%."[1] It is important to note that Shulman's colleague, Edward E. Learner, an UCLA Anderson School of Management Professor, wrote in his essay that a decrease in real GDP is not enough to base an alarm of a soon-to-come recession.

During the March 2019 Federal Open Market Committee (FOMC) meeting, the FOMC decided to maintain the target range for the federal funds rate at 2.25%-2.5%.[2] The FOMC will be patient in any adjustments to the target range. The federal funds rate is the interest rate at which banks lend money to other banks to maintain overnight reserves. The federal funds rate is a key leading indicator for interest rates, which means that this decision signals an unlikelihood of increasing of interest rates.

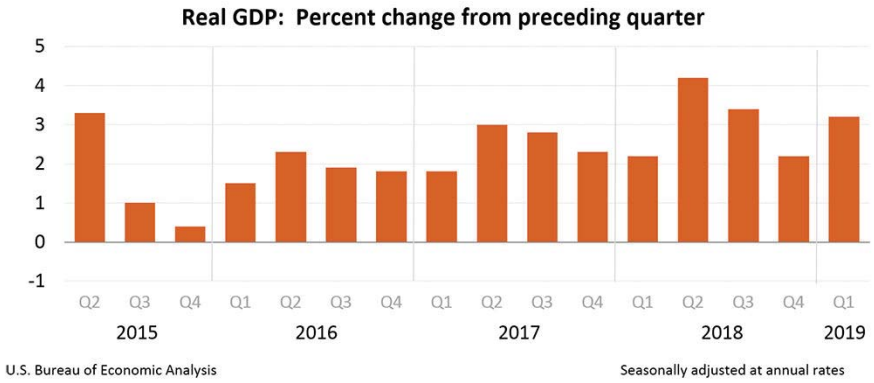
At the FOMC March meeting, Chairman Powell emphasizes, "unemployment is near historic lows" and will use the Federal monetary policies to maintain the US economy.[3] The UCLA Anderson Forecast indicates that payroll employment growth will decline from 220,000 per month to around 160,000 per month and to 20,000 per month in 2020. The UCLA Anderson Forecast states that in this environment, "the unemployment rate will initially decline from 3.9% in January to 3.6% later in the year and then gradually rise to 4.2% in early 2021."

According to the US Census Economic Indicators from January-March 2019, the sales of single-family houses in February 2019 were at a seasonally adjusted annual rate of 667,000, which was 4.9 percent above

[1] UCLA Anderson Forecast, *March 2019 "UCLA Anderson Forecast Sees a Synchronized Slowdown"*
[2] Federal Open Market Committee Meeting, *March 2019 "Federal Reserve Press Release"*

[3] Federal Open Market Committee Meeting, *March 2019 "Transcript of Chair Powell's Press Conference"*

January 2019 and 0.6 percent above the February 2018 estimate. The median sales price of new homes sold in February 2019 was $315,000 while the average price was $379,600.[4]



CALIFORNIA

In addition to providing a March 2019 national forecast, UCLA Anderson also prepares a California specific economic forecast. Although California's job growth has remained strong, UCLA Anderson is expected that California's average unemployment rate will rise to 4.5% in 2019 because of an overarching slower national economic growth. Following this rise, the unemployment rate is expected to decrease to 4.3% in 2020 and 2021. Total employment growth is expected at 1.3%, 0.6%, and 0.5% for 2019, 2020, and 2021 respectively.

The State of California's Employment Development Department (EDD) produces a "California Employment Highlights" every month. In the March 2019 edition, the EDD stated that 9 of California's 11 major industry sectors added jobs while the other 2 sectors lost jobs. The sector that had the largest job increase was construction, which can be attributed to the weather-induced loss in February 2019. The two sectors that had a net loss of jobs were the financial activities sector and the trade, transportation, and utility sector.[5]

The California Forecast			
UCLA Anderson Forecast March 2019			
Economic Indicators	Forcasted Precentages		
	2019	2020	2021
Average Unemployment	4.5%	4.3%	4.3%
Total Employment Growth	1.3%	0.6%	0.5%
Payroll Job Growth	1.8%	0.6%	0.3%
Real Personal Income Growth	3.2%	1.8%	1.6%

Source: anderson.ucla.edu/news-and-events/press-releases/

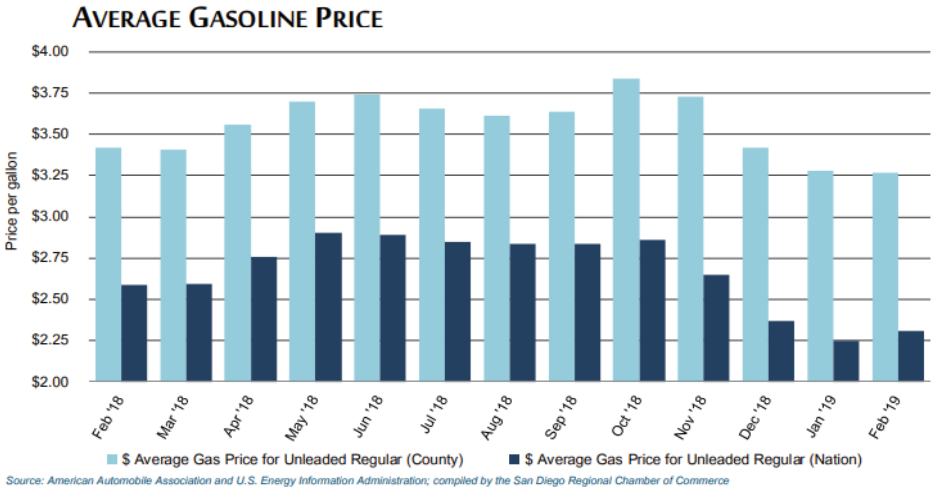
[4] U.S. Census Bureau, *March 2019 "Monthly New Residential Sales"*

[5] State of California's Employment Development Department, *March 2019 "California Employment Highlights"*

COUNTY

The Bureau of Labor Statistics creates an economic summary for each state and their respective major cities. According to the Bureau of Labor Statistics San Diego Economic Summary, unemployment rates for the San Diego area and county are up from 3.4% in March 2018 to 3.7% in March of 2019.[6] Although San Diego's unemployment rate has increased year-over-year, it is still below California's unemployment rate of 4.4%. The consumer price index for urban customers (CPI-U) shows the change in the price of a standard list of goods and services. Based on the March CPI-U, San Diego experienced a 2.2% increase in prices paid for the standard set of goods and services which is 0.3% more of an increase than the average United States city[6].

The County of San Diego Office of Financial Planning also provides a summary of the economic indicators for San Diego every month. The County both contributes their own analysis and sources information from the Bureau of Labor Statistics, San Diego Association of REALTORS, InnoVest Resource Management, and the American Association and U.S Energy Information Administration. The County of San Diego found that in February 2019, single-family housing was on the market for an average of 39 days, the median price was $630,000, and an increase in homes sold of 4.4% from January[7]. This positive movement in sales activity and median price counters the previous slowing trend in single-family home sales since mid-2018. In February, there were 57 foreclosures in San Diego County[7]. Although this is at a generally low number, the foreclosures in February 2018 were 39, indicating a year-over-year increase for February. Average gasoline prices in San Diego as of February 2019 modestly dropped from January 2019 at $3.28 to $3.27 in February.



CITY

The fiscal year 2020 proposed General Fund revenue budget is $196.8 million. This reflects an increase of $22.1 million or 12.6 percent when compared to the fiscal year 2019 Adopted Budget revenues. General Fund revenues provide funding for essential City services

[6] Bureau of Labor Statistics, *April 2019 "San Diego Area Economic Summary"*
[7] County of San Diego- Office of Financial Planning, *February 2019* "Economic Indicators"

including police, fire, library services, and park and recreation programs. Property taxes are the largest revenue source for the City and accounts for 18.5% of the General Fund Revenue Budget. The revenue saw an increase of $1.1 million or 3 percent over the prior year adopted budget. The City's other major revenue sources are: Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in lieu of Motor Vehicle License Fees. The other major revenues sources (excluding Measure P and Measure A Sales Tax revenue) account for 40% of the General Fund Revenue Budget and total $78.6 million dollars of the budget. The fiscal year 2020 Proposed Budget reflects positive growth in its revenue source, albeit a slower rate than previous years. The City has identified several one-time resources to remain balanced with the proposed expenditure budget. Staff will develop and evaluate potential options to address the structural imbalance in the upcoming year.

This marks the first full year the approval of Measure A, the half-cent sales tax measure to fund public safety staffing and services. The tax took effect on October 1, 2018 and will bring Chula Vista's tax rate to 8.75 percent. The fiscal year 2020 Adopted Budget includes an estimated $18.3 million in Measure P sales tax revenues.

The City of Chula Vista marks progress with Measure P – a temporary, ten-year, half-cent sales tax to fund high priority infrastructure needs. Collection of the sales tax began on April 1, 2017. The fiscal year 2020 Adopted Budget includes an estimated $18.3 million in Measure P sales tax revenues.

The City's housing market increased slightly as the City's median home value had a modest gain of 1.1% from March 2018 to March 2019. The housing market is slowing down as the median home price is projected to only rise by 1.1% by March 2020[8] (based on Zillow estimate).

The California Employment Development Department shows the current City's unemployment rate for March 2019. The current unemployment rate is at 3.9% which is 0.3% higher than March 2018 which was 3.6%. Chula Vista city's unemployment rate is lower than the state (4.4%) and slightly higher than the national unemployment rate of 3.8%.[9]

This table below provides a year over year summary of the median home value changes that have taken place within the City of Chula Vista's zip codes.[10]

Chula Vista Home Prices by Zip Code
March 2018 Compared to March 2019

Zip Code	Locale	Zillow Index Price 2018	Zillow Index Price 2019	1-Year Change	1-year Forecast
91910	North	524,000	536,000	2.2%	1.0%
91911	South	474,000	486,500	2.6%	2.0%
91913	Eastlake	572,000	566,200	-1.1%	0.2%
91914	North-East	694,000	683,300	-1.7%	-0.9%
91915	South-East	567,000	560,500	-1.2%	0.0%

Source: zillow.com/home-values/

[8] Zillow, Inc. *"Chula Vista Home Prices & Values"*
[9] Bureau of Labor Statistics, *March 2019 "Labor Force Statistics"*

[10] Zillow, Inc. "*Zillow Home Prices and Values*"

ALL FUNDS SUMMARY

All Funds Summary

The following section provides an overview of all City funds combined budget. The City has over 150 funds which include the General Fund, enterprise funds, housing funds, successor agency funds, special revenue funds, internal service funds, capital project funds, and debt service funds. Detailed descriptions, funding, and staffing levels are provided for each fund under the corresponding fund section in this document. This section is intended to provide a citywide overview of the proposed budget for fiscal year 2020.

ALL FUNDS REVENUE SUMMARY

The combined revenue budget for all City funds totals $390.3 million; of which $68.0 million represents inter-fund transfers. Projected revenues for all funds are anticipated to increase by $53.3 million when compared to the fiscal year 2019 Adopted Budget revenue of $337.0 million.

The revenues have been assigned to various revenue categories and are shown on the following table. The significant changes in the fiscal year 2020 Proposed Budget from the fiscal year 2019 Adopted Budget are highlighted below.

- The approval of Measure A by the citizens of Chula Vista in June 2018 authorized the application of a one-half cent sales tax increase to address critical operational and staffing needed identified by the City's Fire and Police departments. The tax become effective October 1, 2018 and fiscal year 2020 will be the first full year of collecting this revenue. The revenue is projected to generate approximately $18.3 million in revenue for the General Fund in fiscal year 2020. As a condition of securing approval of Measure A, the City established a separate Measure A Fund to track and monitor the collection and expenditures of the funds generated from the half-cent tax. The tax revenue is collected in the General Fund and transferred into the Measure A fund to provide transparent accounting of these funds.

  As the approval of this sales tax occurred subsequent to the development of the fiscal year 2019 Adopted Budget, no revenue was projected from this revenue in the fiscal year 2019 Adopted Budget. Therefore, the fiscal year 2020 Proposed Budget will show the full amount of the projected revenue ($18.3 million) as in increase over the fiscal year 2019 Adopted Budget. In the All Funds Summary, this revenue makes up $36.6 million or 68.7 percent of the changes in All Fund revenue as this revenue is counted in the General Fund in the Other Local Tax category as sales tax revenue and again in the Transfers In category for the Measure A Fund.

- The Charges for Service revenue category is estimated to increase by approximately $13.4 million over the fiscal year 2019 Adopted Budget. The increase is due to additional revenue being collected for city services and an increase in building permit activity.

The Schedule of Revenues, included in the Summary Tables section, reflects the projected revenues for fiscal year 2020 at the fund and revenue type level. The following table reflects a summary of all City revenues by category.

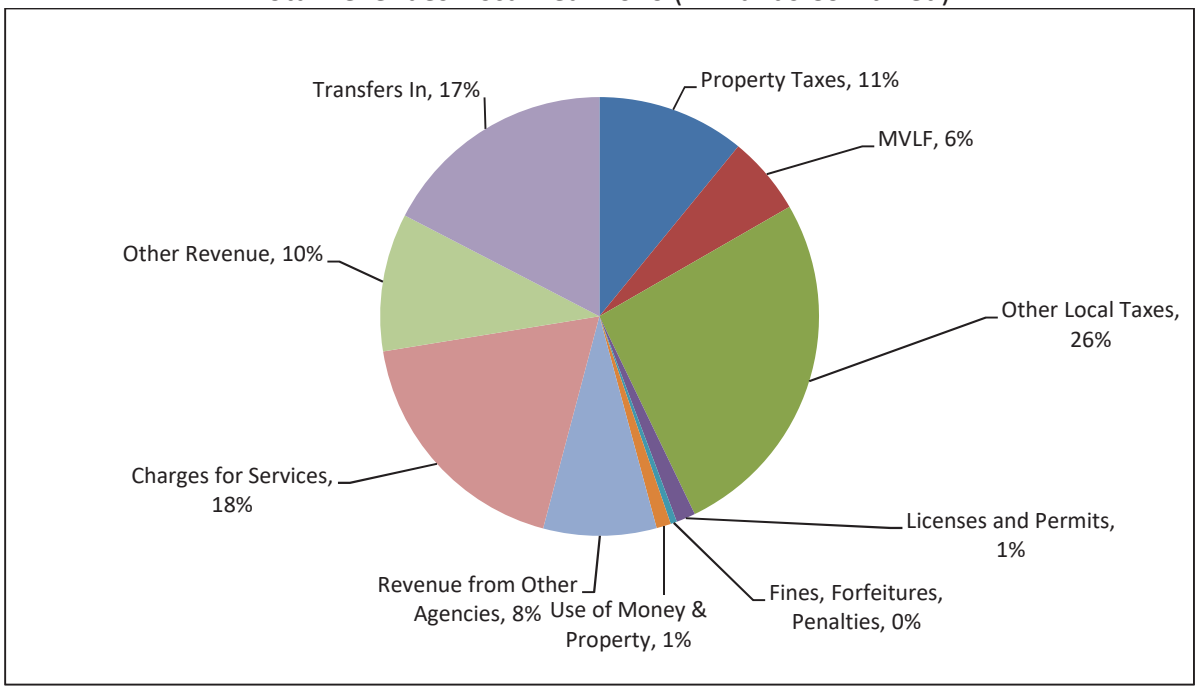
Sources of Funds (All Funds Combined)

Fiscal Year 2017 – 2020 Revenues

In Thousands (000)

Revenue Category	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed	Change
Property Taxes	$ 36,412	$ 39,867	$ 41,333	$ 42,502	$ 1,168
MVLF	19,966	21,202	21,886	22,540	653
Other Local Taxes	68,527	82,856	82,561	102,204	19,643
Licenses and Permits	3,914	6,534	5,396	5,430	34
Fines, Forfeitures, Penalties	1,806	2,036	1,884	1,910	26
Use of Money & Property	4,487	6,832	4,055	4,170	115
Revenue from Other Agencies	25,167	36,935	33,368	32,439	(929)
Charges for Services	61,336	80,706	57,992	71,423	13,431
Development Impact Fees	-	-	-	-	-
Other Revenue	87,355	129,842	39,582	39,691	109
Transfers In	114,656	58,472	48,934	67,975	19,041
Total	**$ 423,626**	**$ 465,284**	**$ 336,992**	**$ 390,284**	**$ 53,292**

Total Revenues Fiscal Year 2020 (All Funds Combined)



ALL FUNDS EXPENDITURE SUMMARY

The combined expenditure budget for all City funds for fiscal year 2020 totals $387.3 million, of which $68.0 million represents inter-fund transfers. The combined budget amount includes a General Fund operating budget of $197.0 million and a Capital Improvement Program (CIP) budget of $26.8 million. When compared to the prior year budget, the fiscal year 2020 Proposed Budget reflects an increase of $39.8 million.

The expenditures have been assigned to the appropriate expense categories and are shown on the following table. The significant changes in the fiscal year Proposed Budget 2020 from the fiscal year 2019 Adopted Budget are highlighted below.

The CIP Project Expenditure category in fiscal year 2020 reflects the largest decrease when compared to the fiscal year 2019 Adopted Budget. This category is projected to decrease by $3.3 million from the prior year. The decrease is mainly attributed to a reduction of budgeted capital improvement projects within the following funds: State Grants Fund (reduction of $1.4 million), Sewer Income Fund (reduction of $2.0 million), Capital Improvement Projects Fund (reduction of $2.1 million), and Measure P Sales Tax Fund (increase of $2.1 million).

The Personnel Services expense category is set to grow by $15.3 million in the fiscal year 2020 Proposed Budget. This increase reflects the following changes:

- The fiscal year 2020 budget reflects a net increase of 44.00 positions in the Measure A Fund when compared to the fiscal year 2019 Adopted Budget. This includes 28.00 positions that were approved during fiscal year 2019, and 16.0 positions being added as part of the fiscal year 2020 budget.
- Increased costs related to retirement and medical (flex) benefits.
- Funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with the City's employee groups to become effective in fiscal year 2020.

The Transfers Out increase of $19.0 million is related to the General Fund receiving Measure P Sales Tax and Measure A Sales Tax revenues, and transferring those revenues to both the Measure P Sales Tax Fund (increase of $0.2 million) and Measure A Sales Tax Fund (increase of $18.3 million).

The total number of recommended permanent positions for fiscal year 2019 is 1054.25 for all funds. This is a net increase of 44.0 positions when compared to the fiscal year 2019 Adopted Budget. The Authorized Positions by Department report is included in the Summary Tables section of this document; it provides the new staffing by classification and department. A summary of staffing changes is also included in the budget summary section of this document.

The following table reflects the expenditures for all funds by expense category.

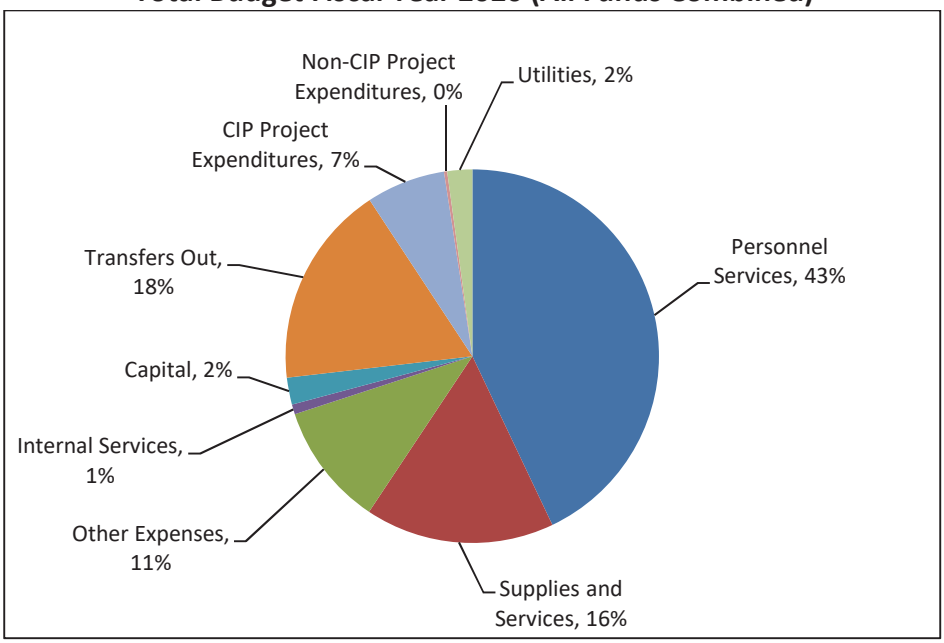
Uses of Funds (All Funds Combined)

Fiscal Years 2017 - 2020 Expenditures

In Thousands (000)

Expenditure Category	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed	Change
Personnel Services	$ 136,939	$ 151,030	$ 151,102	$ 166,448	$ 15,346
Supplies and Services	55,217	52,261	58,255	63,419	5,163
Other Expenses	72,518	48,441	39,264	40,758	1,494
Internal Services	0	0	3,370	3,379	10
Capital	2,691	10,158	7,829	9,057	1,227
Transfers Out	114,628	58,472	48,934	67,975	19,041
CIP Project Expenditures	19,034	34,809	30,059	26,798	(3,262)
Non-CIP Project Expenditures	2,129	1,560	697	1,094	397
Utilities	7,690	8,522	8,016	8,354	338
Total	$ 410,846	$ 365,253	$ 347,526	$ 387,281	$ 39,755

Total Budget Fiscal Year 2020 (All Funds Combined)



GENERAL FUND RESERVES

In November 2009, the City Council approved a resolution updating the City's General Fund Reserve Policy. The revised reserve policy (City of Chula Vista Council Policy 220-03):

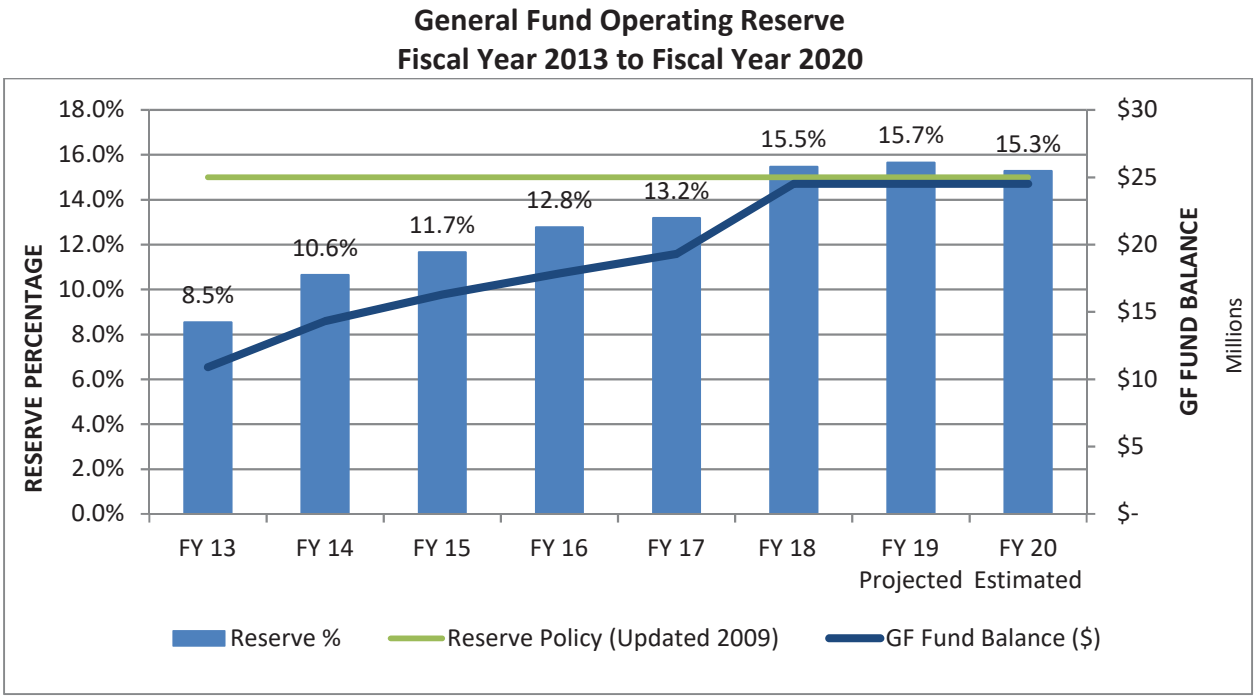
- Provides guidelines for the use of reserves;
- Sets a long-term goal for a higher General Fund minimum Reserve level, from 8% to 15%; and
- Established two new reserve funds – the Economic Contingency Reserve and the Catastrophic Event Reserve.

A brief summary of the uses and minimum/target level for each reserve is as follows:

- The General Fund Operating Reserve would be used to provide temporary financing for unanticipated extraordinary needs of an emergency nature, such as a major storm drain repair, litigation or settlement costs or an unexpected liability created by Federal or State legislative action. The minimum reserve level would be no less than 15% of the annual operating budget.
- The Economic Contingency Reserve would be used to mitigate service impacts during a significant downturn in the economy that impacted the City revenues such as sales tax, property tax, etc. This reserve would have a minimum level of no less than 5% of the annual operating budget.
- The Catastrophic Event Reserve would be used to address unanticipated expenses related to a major natural disaster in the City. This reserve will have a target level of 3% of the General Fund operating budget.

The General Fund Reserve Policy is established to ensure that the City's finances are managed in a manner which will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows in accordance with the General Plan, (3) minimize or eliminate the need to taxes and fees because of temporary revenue shortfalls, and (4) establish the reserves necessary to meet known and unknown future obligations and ability to respond to unexpected opportunities.

The following chart depicts the General Fund operating reserves since fiscal year 2013 as a percentage of the respective adopted budgets. As the reserve is intended to be a gauge of the General Fund, Measure P and Measure A funding are not included in the calculation of the General Fund reserve.



Note: This chart reflects only the General Fund Operating Reserve. It does not include the Economic Contingency Reserve, which has a balance of approximately $3.8 million or the Catastrophic Event Reserve, which has a zero balance as this reserve is yet to be funded. Combined with the operating reserve, these two reserve funds total approximately 17.6% of the fiscal year 2020 Proposed General Fund budget.

CITY OF
CHULA VISTA

SUMMARY OF STAFFING CHANGES

Summary of Staffing Changes

The fiscal year 2020 Proposed Budget includes 1,054.25 positions for all funds. This is a net increase of 44.0 positions when compared to the fiscal year 2019 Adopted Budget that included 1,010.25 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2019 and changes made as part of the development of the fiscal year 2020 budget.

POSITION CHANGES AUTHORIZED DURING FISCAL YEAR 2019

During fiscal year 2019, Council approved the addition of 21.00 FTEs citywide as well as several reclassifications to reflect changes in duties. Changes in the General Fund resulted in a net 8.00 FTEs decrease and changes to other funds resulted in a net increase of 29.00 FTEs. These changes included the following:

- Advanced Life Support Fund – Addition of 1.00 Multimedia Production Specialist. Reclassification of 1.00 EMS Nurse Coordinator to Fire Captain.
- City Attorney – Addition of 1.00 Deputy City Attorney III.
- City Clerk – Reclassification of 1.00 Deputy City Clerk I to Deputy City Clerk II.
- City Council – Reclassification of 1.00 Constituent Services Rep to Sr. Council Assistant.
- Economic Development – Reclassification of 1.00 Sr. Conservation Specialist to Environmental Sustainability Manager.
- Engineering and Capital Projects – Reclassification of 2.00 Environmental Health Specialists to Storm Environmental Specialist II.
- Federal Grants Fund – Police Department: Reclassification of 1.00 FA Program Assistant to FA Sr. Program Assistant, 1.00 FA Analyst to FA Intelligence Analyst and 1.00 FA Sr. Intelligence Analyst to FA Supervisory Intelligence Analyst.
- Fire – Transfer out of 12.00 Firefighter (112hr).
- Human Resources – Addition of 1.00 Sr. Human Resources Analyst.
- Library – Reclassification of 1.00 Library Digital Services Manager to Principal Librarian.
- Measure A – Fire Department: Transfer in of 12.00 Firefighter (112hr). Addition of 2.00 Deputy Fire Chief, 1.00 Fire Captain (80hr), 2.00 Fire Captain (84hr), and 2.00 Firefighter/Paramedic (84hr). Police Department: Addition of 4.00 Peace Officer, 1.00 Police Agent, 2.00 Police Dispatcher, 1.00 Civilian Background Investigator and 1.00 Sr. Police Technology Specialist.
- Police – Reclassification of 1.00 Sr. Office Specialist to Sr. Police Records Specialist, 1.00 Community Service Officer to Sr. Parking Enforcement Officer, and 1.00 Secretary to Community Services Officer.
- Public Works – Addition of 1.00 Equipment Operator and 1.00 Sr. Maintenance Worker. Reclassification of 1.00 Management Analyst to Sr. Management Analyst, 1.00 Locksmith to Carpenter, and 1.00 Graffiti Abatement Coordinator to Public Works Supervisor.

The following table summarizes the position changes Council authorized during fiscal year 2019.

Summary of Fiscal Year 2019 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
Advance Life Support Fund (1.00)	Reclassification	EMS Nurse Coordinator	(1.00)
		Fire Captain	1.00
	Training	Multimedia Production Specialist	1.00
City Attorney (1.00)	Criminal	Deputy City Attorney III	1.00
City Clerk (0.00)	Reclassification	Deputy City Clerk I	(1.00)
		Deputy City Clerk II	1.00
City Council (0.00)	Reclassification	Constituent Services Rep	(1.00)
		Sr. Council Asst	1.00
Economic Development (0.00)	Reclassification	Sr. Conservation Specialist	(1.00)
		Environmental Sustainability Manager	1.00
Engineering and Capital Projects (0.00)	Reclassification	Environmental Health Specialist	(2.00)
		Storm Environmental Specialist II	2.00
Federal Grants Fund - Police (0.00)	Reclassification	FA Program Assistant	(1.00)
		FA Sr. Program Assistant	1.00
		FA Analyst	(1.00)
		FA Intelligence Analyst	1.00
		FA Sr. Intelligence Analyst	(1.00)
		FA Supervisory Intelligence Analyst	1.00
Fire (-12.00)	Operations	Firefighters (114hr)	(12.00)
Human Resources (1.00)	Operations	Sr. Human Resources Analyst	1.00
Library (0.00)	Reclassification	Library Digital Services Manager	(1.00)
		Principal Librarian	1.00
Measure A (28.00)	Fire	Firefighter (112hr)	12.00
		Deputy Fire Chief	2.00
		Fire Captain (80hr)	1.00
		Fire Captain (84hr)	2.00
		Firefighter/Paramedic (84hr)	2.00
	Police	Peace Officer	4.00
		Police Agent	1.00
		Police Dispatcher	2.00
		Civilian Background Investigator	1.00
		Sr. Police Technology Specialist	1.00

Summary of Fiscal Year 2019 Staffing Changes - Continued

Approved by City Council

Department/Fund	Program	Position	FTE
Police (0.00)	Reclassification	Sr. Office Specialist	(1.00)
		Sr. Police Records Specialist	1.00
		Community Service Officer	(1.00)
		Sr. Parking Enforcement Officer	1.00
		Secretary	(1.00)
		Community Service Officer	1.00
Public Works (2.00)	Reclassification	Management Analyst	(1.00)
		Sr. Management Analyst	1.00
		Locksmith	(1.00)
		Carpenter	1.00
		Graffiti Abatement Coordinator	(1.00)
		Public Works Supervisor	1.00
	BRT Maintenance	Equipment Operator	1.00
		Sr. Maintenance Worker	1.00
CITYWIDE TOTAL			21.00

FISCAL YEAR 2020 CHANGES

The fiscal year 2020 budget reflects specific program expansions based on the resources available. In total, the changes result in a net increase of 23.00 FTEs when compared to the fiscal year 2019 amended budget. These include the following changes summarized by department:

- City Clerk – Reclassification of 1.00 Records Manager to City Clerk Analyst.
- CV Housing Authority Fund – Addition of 1.00 Management Analyst. Transfer out of 1.00 Sr. Project Coordinator.
- Development Services Fund – Addition of 1.00 Associate Engineer. Reclassification of 1.00 Development Services Tech II to Development Automation Specialist. Transfer in of 1.00 Sr. Project Coordinator.
- Engineering and Capital Projects – Addition of 1.00 Traffic Signal & Lighting Technician II. Transfer out of 1.00 Secretary
- Finance – Reclassification of 1.00 Collections Supervisor to Accountant and 1.00 Finance & Purchasing Manager to Finance Manager.
- Fire – Addition of 1.00 Fire Insp/Invest I.
- Gas Tax Fund – Addition of 1.00 Maint Worker II and 1.00 Sr. Maint Worker.
- Measure A Fund – Fire Department: Addition of 2.00 Fire Captain (84hr) and 2.00 Firefighter/Paramedic (84hr). Police Department: Addition of 2.00 Community Services Officer, 3.00 Peace Officer, 2.00 Police Agent, 3.00 Police Dispatcher and 2.00 Police Sergeant.
- Parks and Recreations – Reclassification of 1.00 Sr. Park Ranger to Park Ranger Program Manager.

- Public Works – Reclassification of 1.00 Fiscal Office Specialist to Sr. Fiscal Office Specialist. Transfer in of 1.00 Secretary

- Sewer Service Revenue – Addition of 1.00 Management Analyst.

The following table summarizes the changes reflected in the fiscal year 2020 budget.

Summary of Proposed Fiscal Year 2020 Staffing Changes

Department/Fund	Program	Position	FTE
City Clerk (0.00)	Reclassification	Records Manager	(1.00)
		City Clerk Analyst	1.00
CV Housing Authority Fund (0.00)	Transfer to Dev Srvs Fund	Sr. Project Coordinator	(1.00)
	Housing	Management Analyst	1.00
Development Services Fund (2.00)	Reclassification	Engineering Tech II	(1.00)
		Development Automation Spec	1.00
	Land Development	Associate Engineer	1.00
	Transfer from Housing	Sr. Project Coordinator	1.00
Engineering and Capital Projects (0.00)	Transfer to Fleet/PW	Secretary	(1.00)
	Signal Maintenance	Traffic Signal & Lighting Tech II	1.00
Finance (0.00)	Reclassification	Collections Supervisor	(1.00)
		Accountant	1.00
		Finance & Purchasing Manager	(1.00)
		Finance Manager	1.00
Fire (1.00)	Fire Prevention	Fire Ins/Inv I	1.00
Gas Tax Fund (2.00)	Graffiti	Sr. Maintenance Worker	1.00
		Maintenance Worker II	1.00
Measure A (16.00)	Fire	Fire Captain (84 hr)	2.00
		Firefighter/Paramedic (84 hr)	2.00
	Police	Community Services Officer	2.00
		Peace Officer	3.00
		Police Agent	2.00
		Police Dispatcher	3.00
		Police Sergeant	2.00
Parks and Recreation (0.00)	Reclassification	Sr. Park Ranger	(1.00)
		Park Ranger Program Manager	1.00
Public Works (1.00)	Reclassification	Fiscal Office Specialist	(1.00)
		Sr. Fiscal Office Specialist	1.00
	Transfer from Eng	Secretary	1.00
Sewer Service Revenue (1.00)	Sewer Billing	Management Analyst	1.00
TOTAL CITYWIDE			**23.00**

SUMMARY OF FROZEN POSITIONS

Due to continued fiscal constraints, all of the prior fiscal year frozen (not funded) positions remain frozen.

As funding becomes available the status of these positions will be reevaluated; recommended funding changes will be brought to Council for consideration mid-year or through the budget development process.

The fiscal year 2020 Proposed Budget reflects 13.00 frozen positions. The frozen positions are summarized by department on the following table.

Summary of Fiscal Year 2020 Frozen Positions

Department/Fund	Program	Position	FTE
Administration (1.00)	Administration	Deputy City Manager	1.00
Information Technology Services (2.00)	Computer Operations	Telecommunications Specialist	1.00
	Micro-Computers	Information Technology Technician	1.00
Finance (1.00)	Budget and Analysis	Fiscal & Management Analyst	1.00
Police (9.00)	Community Patrol	Peace Officer	6.00
	Street Crime/Gang Suppression	Peace Officer	1.00
	City Jail	Detention Facility Manager	1.00
	Police Dispatch	Police Communications Systems Manager	1.00
TOTAL CITYWIDE			**13.00**

SUMMARY OF STAFFING CHANGES BY DEPARTMENT AND BARGAINING UNIT

The following tables summarize the staffing changes occurring between the fiscal year 2019 Adopted Budget and the fiscal year 2020 Proposed Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2019 Adopted Staffing	FY 2019 Mid Year Changes	FY 2020 Changes	FY 2020 Proposed Staffing	% Change
Administration	10.00	-	-	10.00	0.0%
Animal Care Facility	21.25	-	-	21.25	0.0%
City Attorney	14.00	1.00	-	15.00	7.1%
City Clerk	6.00	-	-	6.00	0.0%
City Council	14.00	-	-	14.00	0.0%
Development Services - GF	20.00	-	-	20.00	0.0%
Economic Development	14.00	-	-	14.00	0.0%
Engineering and Capital Projects	46.00	-	-	46.00	0.0%
Finance	28.00	-	-	28.00	0.0%
Fire	148.00	(12.00)	1.00	137.00	-7.4%
Human Resources	16.00	1.00	-	17.00	6.3%
Information Technology Services	17.00	-	-	17.00	0.0%
Library	24.00	-	-	24.00	0.0%
Parks and Recreation	54.50	-	-	54.50	0.0%
Police	332.50	-	-	332.50	0.0%
Public Works	79.00	2.00	1.00	82.00	3.8%
General Fund Total	**844.25**	**(8.00)**	**2.00**	**838.25**	**-0.7%**
Other Funds					
Advanced Life Support Fund	1.00	1.00	-	2.00	100.0%
CV Housing Authority Fund	4.00	-	-	4.00	0.0%
Development Services Fund	55.00	-	2.00	57.00	3.6%
Environmental Services Fund	7.00	-	-	7.00	0.0%
Federal Grants Fund	45.00	-	-	45.00	0.0%
Fleet Management	8.00	-	-	8.00	0.0%
Gas Tax Fund	-	-	2.00	2.00	0.0%
Measure A Fund	-	28.00	16.00	44.00	0.0%
Sewer Fund	46.00	-	1.00	47.00	2.2%
Other Funds Total	**166.00**	**29.00**	**21.00**	**216.00**	**30.1%**
CITYWIDE TOTAL	**1,010.25**	**21.00**	**23.00**	**1,054.25**	**4.4%**

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2019 Adopted Staffing	FY 2019 Mid Year Changes	FY 2020 Changes	FY 2020 Proposed Staffing	% Change
Unrepresented Professionals and Mid Managers	49.00	1.00	-	50.00	2.0%
Executives	17.00	-	-	17.00	0.0%
Chula Vista Mid Managers and Professionals Association	72.75	2.00	1.00	75.75	4.1%
Association of Chula Vista Employees	397.50	4.00	8.00	409.50	3.0%
City Council	5.00	-	-	5.00	0.0%
International Association of Firefighters	138.00	6.00	5.00	149.00	8.0%
Peace Officer's Assocation	240.00	5.00	7.00	252.00	5.0%
Western Council of Engineers	30.00	-	1.00	31.00	3.3%
Senior Managers	33.00	3.00	-	36.00	9.1%
Confidential	28.00	-	1.00	29.00	3.6%
TOTAL	1,010.25	21.00	23.00	1,054.25	4.4%

CITY STAFF EMPLOYEES

4-Year Position Summary

DEPARTMENT	ADOPTED FY 2017	ADOPTED FY 2018	ADOPTED FY 2019	PROPOSED FY 2020
LEGISLATIVE/ADMINISTRATIVE				
Administration	10.00	10.00	10.00	10.00
City Attorney	14.00	14.00	14.00	15.00
City Clerk/Elections	6.00	6.00	6.00	6.00
City Council	14.00	14.00	14.00	14.00
Finance	28.00	28.00	28.00	28.00
Human Resources	16.00	16.00	16.00	17.00
Information Technology Services	17.00	17.00	17.00	17.00
TOTAL	**105.00**	**105.00**	**105.00**	**107.00**
DEVELOPMENT/MAINTENANCE				
Animal Care Facility	21.75	21.75	21.25	21.25
Development Services	20.00	20.00	20.00	20.00
Economic Development	14.00	15.00	14.00	14.00
Engineering and Capital Projects	0.00	46.00	46.00	46.00
Public Works Operations	162.50	116.00	79.00	82.00
TOTAL	**218.25**	**218.75**	**180.25**	**183.25**
PUBLIC SAFETY				
Fire	136.00	136.00	148.00	137.00
Police	326.50	332.50	332.50	332.50
TOTAL	**462.50**	**468.50**	**480.50**	**469.50**
COMMUNITY SERVICES				
Library	22.50	22.50	24.00	24.00
Recreation	17.00	17.00	54.50	54.50
TOTAL	**39.50**	**39.50**	**78.50**	**78.50**
GENERAL FUND SUBTOTAL	**825.25**	**831.75**	**844.25**	**838.25**

DEPARTMENT	ADOPTED FY 2017	ADOPTED FY 2018	ADOPTED FY 2019	PROPOSED FY 2020
OTHER FUNDS				
Advanced Life Support	1.00	1.00	1.00	2.00
Development Services	50.00	50.00	55.00	57.00
Environmental Services	7.00	7.00	7.00	7.00
Federal Grants Fund	41.00	45.00	45.00	45.00
Fleet Management	10.00	9.00	8.00	8.00
Gas Tax Fund	0.00	0.00	0.00	2.00
Housing Authority	4.00	4.00	4.00	4.00
Measure A	0.00	0.00	0.00	44.00
Sewer	46.00	46.00	46.00	47.00
TOTAL	**159.00**	**162.00**	**166.00**	**216.00**
GRAND TOTAL (does not include hourly staffing)	**984.25**	**993.75**	**1010.25**	**1054.25**

GENERAL FUND

General Fund Expenditure Summary
General Fund Revenue Summary
General Fund Net Cost
Department Summary Reports

GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditure Summary

Chula Vista General Operating Budget in thousands (000)	
FY 2018 Actual Expenditures	$176,459
FY 2019 Adopted Budget	$174,677
FY 2020 Proposed Budget	**$196,967**
% Change FY 2019 to FY 2020	**12.8%**

The fiscal year 2020 Proposed Budget for General Fund operating expenditures total $197.0 million. This is an increase of $22.2 million or 12.8 percent when compared to the fiscal year 2019 Adopted Budget. Fiscal year 2020 proposed capital improvement projects will be funded primarily by non-General Fund allocations. Specific information related to the fiscal year 2020 proposed capital improvement budget is provided in the "Capital Improvement Program" section of this document.

The fiscal year 2020 Proposed General Fund Budget is balanced. The City defines a budget as balanced when the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources. The fiscal year 2020 Proposed Budget continues positive growth in its revenue sources. However due to multiple factors within the current economic environment (described earlier), conservative growth assumptions have been incorporated into the budget projections. While the City is attempting to increase and diversify its revenue sources though such efforts as pursuing additional housing and commercial developments, increased marketing of the City, and reducing expenses through energy efficient programs, fiscal year 2020 projects to be fiscally challenged. As such, the fiscal year 2020 Proposed Budget expenditures focus on maintaining current levels of service with limited additions.

The following table provides the total General Fund expenditures by category for fiscal year 2015 to the fiscal year 2020 Proposed Budget. The last column of the table calculates the change in expenditures by category for the fiscal year 2020 Proposed Budget over the fiscal year 2019 Adopted Budget.

General Fund Expenditure Summary
In Thousands (000)

Category	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Proposed	Change
Personnel Services	$ 118,623	$ 125,982	$ 128,212	$ 132,853	$ 4,642
Supplies and Services	14,114	15,234	13,674	12,410	(1,264)
Other Expenses	559	962	696	779	83
Internal Service	-	-	2,972	2,967	(5)
Capital	1,595	2,742	220	285	-
Transfers Out	5,999	25,305	24,119	42,656	18,537
Non-CIP Project Expenditures	19	371	-	-	-
Utilities	5,512	5,862	4,783	5,017	233
Total Operating Budget	**$ 146,421**	**$ 176,459**	**$ 174,677**	**$ 196,967**	**$ 22,225**
CIP Project Expenditures	40	147	-	-	-
Total General Fund Budget	**$ 146,461**	**$ 176,606**	**$ 174,677**	**$ 196,967**	**$ 22,225**

SALES TAX MEASURES

The fiscal year 2020 Proposed Budget includes two large transfers out of the General Fund. The transfers are to support transparency and compliance with the intent of two City voter approved sales tax measures: Measure P and Measure A.

- Measure P - Approved in November 2016, Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items such as infrastructure, fleet replacement,

technology and other capital equipment. Collection of this tax began in April 2017 and is scheduled to terminate in March 2027. The fiscal year 2020 Proposed Budget projects approximately $18.3 million in revenue from this tax and a corresponding transfer out (expense) of the General Fund to the Measure P fund for the same amount. The fiscal year 2020 proposed transfer amount is an increase of approximately $0.2 million over the transfer amount included in the fiscal year 2019 Adopted Budget.

- Measure A - Approved in June 2018, Measure A is a half-cent sales tax dedicated to addressing public safety (police and fire departments) critical needs. Collection of this revenue began in October 2018 and will remain in place unless and until the voters repeal it. The fiscal year 2020 Proposed Budget projects approximately $18.3 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount. No revenue was included in the fiscal year 2019 Adopted Budget for this tax measure, therefore the full fiscal year 2020 transfer amount will be considered an increase over the fiscal year 2020 Adopted Budget.

Although these measures were approved as "general purpose tax" (City has discretion to spend revenues generated for any lawful municipal purpose), the City has established specific uses and spending plans for each revenue stream. As such, the City has set up separate funds to monitor and track the usage and balance of these funds. The General Fund serves as a pass-through conduit for these funds. The fiscal year 2020 Proposed Budget includes transfers out of approximately $18.3 million to each of the Measure P and Measure A funds respectively. Specific budget information related to these measures is provided in the Measure P and Measure A sections of this document.

SIGNIFICANT EXPENDITURE CHANGES

Despite the fiscal challenges present in fiscal year 2020, the Proposed Budget does include several additions from the fiscal year 2019 Adopted Budget. These include, but are not limited to:

- Operating and personnel expenditures of approximately $450,000 to support a new agreement with Metropolitan Transit System related to the new South Bay Rapid bus line
- Funding of approximately $1.2 million to support agreement for dispatching services provided through the City of San Diego
- Funding of approximately $140,000 in personnel and operating costs to facilitate compliance with new State of California fire inspection requirements by the Fire Department
- Increase of approximately $2.9 million in retirement costs
- Increase of approximately $0.3 million for the addition of the Neighborhood Protection Unit in the City Attorney's Department to enforce municipal code violations within the City
- Increase of $0.2 million in projected utility costs

MAJOR EXPENDITURE CHANGES BY CATEGORY

The following summarizes the significant changes within the expenditure categories:

- The Personnel Services category reflects an increase of $4.6 million from the fiscal year 2019 Adopted Budget. A breakdown of the personnel services category changes include:
  - An approximately $3.0 million increase for retirement costs which reflects the increased contribution rates based on the June 30, 2017 valuation report from CalPERS. These costs are discussed in detail later in the expenditure section.
  - A net increase of $3.3 million in budgeted salaries - this increase reflects the annualized cost of, negotiated wage increases per current MOUs with the City's employee groups to be effective within fiscal year 2020, step increases, and a reduction in targeted salary savings of approximately $2.0 million. Salary savings is the amount of salary expense that a department saves when a position is vacant or filled at a lower salary level than the budgeted level.
  - A reduction of $1.8 million in expenses for healthcare benefits. The reduction in healthcare costs is the result

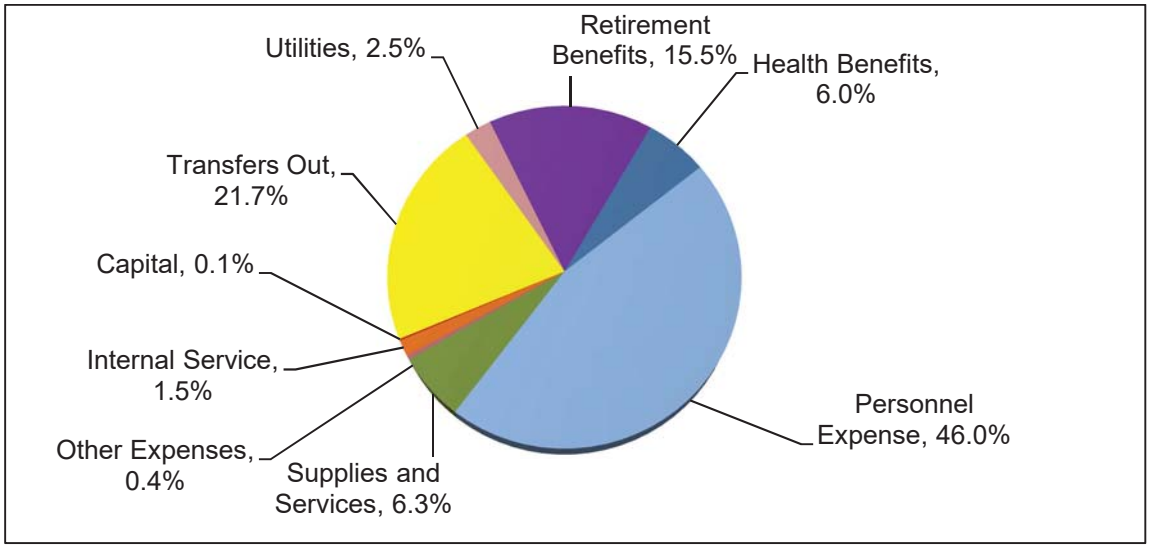
of a successful transition of healthcare providers. These costs are discussed in detail later in the expenditure section.

- The Transfers Out category is anticipated to increase by $18.5 million over fiscal year 2019. The increase is due to an additional $0.2 million in Measure P transfers over the fiscal year 2019 Adopted Budget amounts and $18.3 million in new transfers for the Measure A funds received by the General Fund. As the Measure A sales tax was not approved until June 2018, no transfer amount was included in the fiscal year 2019 Adopted Budget. Specific information related to the planned expenditures for these funds can be found in the Measure P and Measure A sections of this document.
- The Supplies and Services expense category reflects a net decreased of approximately $1.3 million when compared to the fiscal year 2019 Adopted Budget. The net reduction in expenses is the result of several offsetting actions. The most significant include the following:
  - An increase of approximately $0.6 million in contractual services due to:
    - Increase of approximately $722,000 to support new dispatch agreement with the City of San Diego
    - Increase of approximately $285,000 in reimbursable expenses related to general fund department support for Measure A activities
    - Reduction of $405,000 in expenses from the establishment of the City jail as an Enterprise Fund
- An increase of approximately $0.4 million in insurance expenses due to an increased rate for several citywide insurances including General Liability Insurance.
- A one-time decrease of $2.5 million for anticipated supplies and services savings for fiscal year 2020.
- The Utilities expense category has been increased by $0.2 million as utility rates have increased and projected savings from renewable energy projects funded through the Clean Renewable Energy Bonds (CREBS) have been slow to materialize. Departmental Utility budgets have been adjusted to reflect projected expenditures for fiscal year 2020.

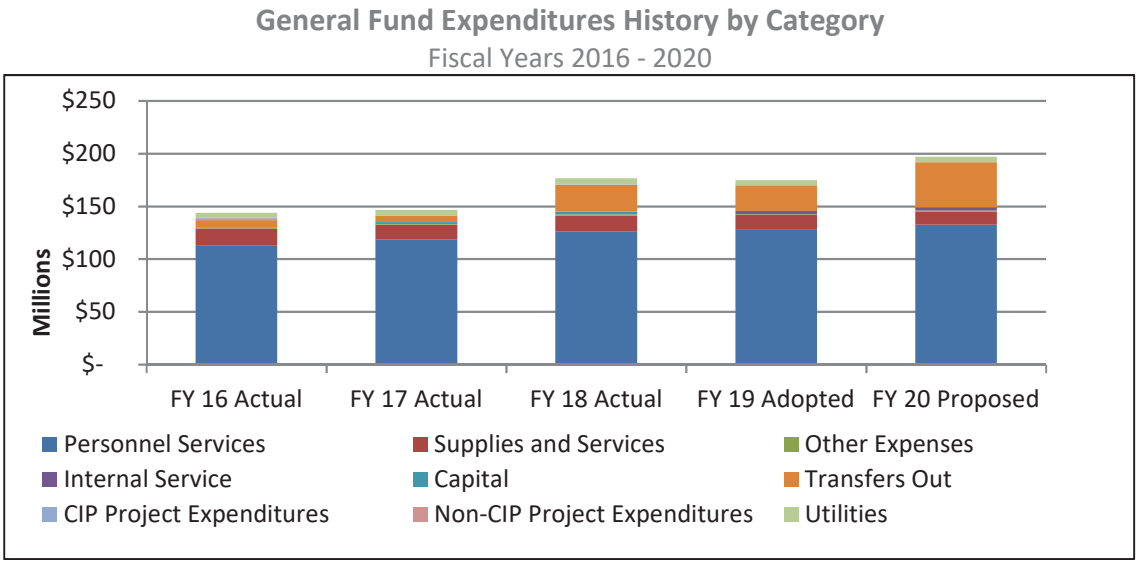
The chart below illustrates the projected fiscal year 2020 expenditures by expense category as a percentage of the entire General Fund proposed budget, followed by a chart showing the City's historical General Fund expenditures from fiscal year 2016 to the fiscal year 2020 Proposed Budget expenditure amounts.

General Fund Expenditures by Category

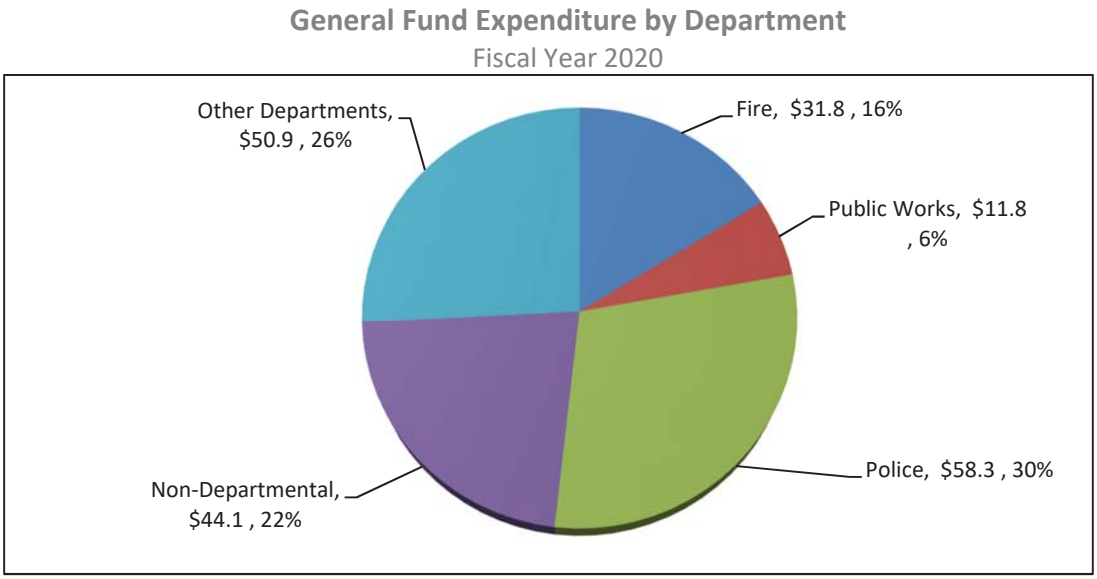
Fiscal Year 2020



Note: Personnel Services (Personnel Expense, Retirement Benefits, and Health Benefits) accounts for 67.5% of General Fund expenditures in the fiscal year 2020 Proposed Budget.



The chart below illustrates the fiscal year 2020 Proposed General Fund Expenditure budget by department. A note of significance is the public safety departments, Police and Fire, represent approximately 46 percent of the General Fund budget for fiscal year 2020.

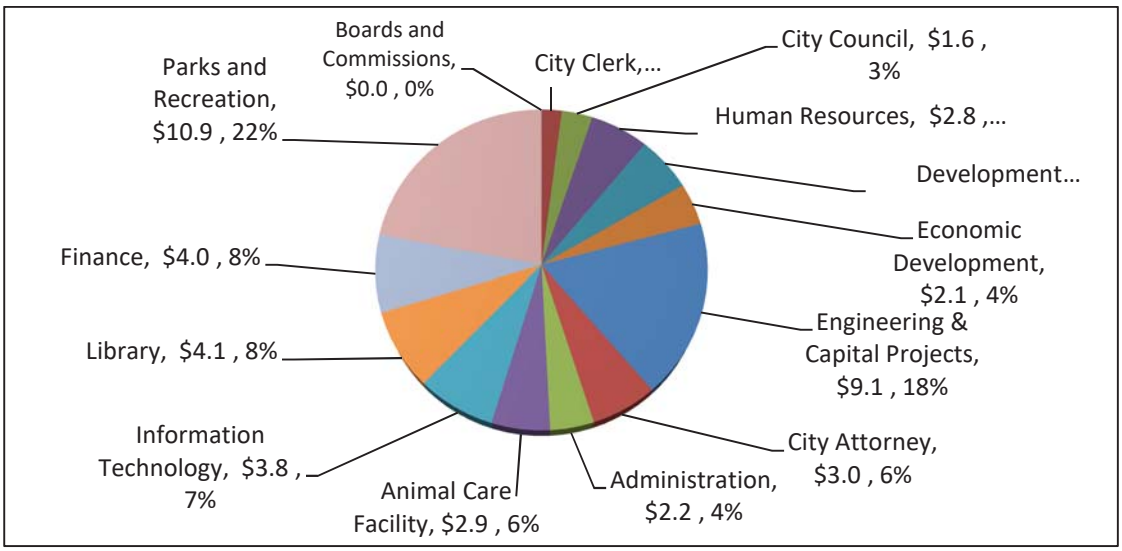


Note: The chart above does not reflect net cost of each department, only their expenditure allocations.

The following chart reflects the "Other" department costs included in the previous chart that includes the $50.9 million of the General Fund department budgeted expenditures.

General Fund Expenditure by Department (Other Department Detail – totals $50.9 million)

Fiscal Year 2020



Note: The chart above does not reflect net cost of each department, only their expenditure allocations.

STAFFING LEVELS

As General Fund revenue levels have improved in recent years, the City has continued the trend of slowly recovering its staffing levels previously reduced as a result of the economic recession. Additionally, the voter of Chula Vista approved the Measure A Sales Tax Measure in June 2018. The sales measure included an expenditure plan which included funding for 28.0 positions (19.0 within the Fire Department and 9.0 within the Police Department) in fiscal year 2019 and an additional 16.0 positions (4.0 within Fire Department and 12.0 within the Police Department) in fiscal year 2020. During the mid-year actions in fiscal year 2018, the City added 12.0 firefighter positions to the General Fund to support the 4.0 staffing model at four fire stations. In fiscal year 2019, subsequent to the adoption of the fiscal year 2019 budget (which included the 12.0 firefighter positions added in mid-2018) and approval of Measure A, the City transferred the 12.0 firefighter positions hired in fiscal year 2018 to an approved Measure A obligation as to fulfill the goals set within the Measure A expenditure plan. As a result, the fiscal year 2020 Proposed Budget reflects a net decrease of 6.0 positions after the addition of 6.0 positions in other departments in fiscal year 2020 to support City operations. Measure A staffing information is provided within the Measure A section.

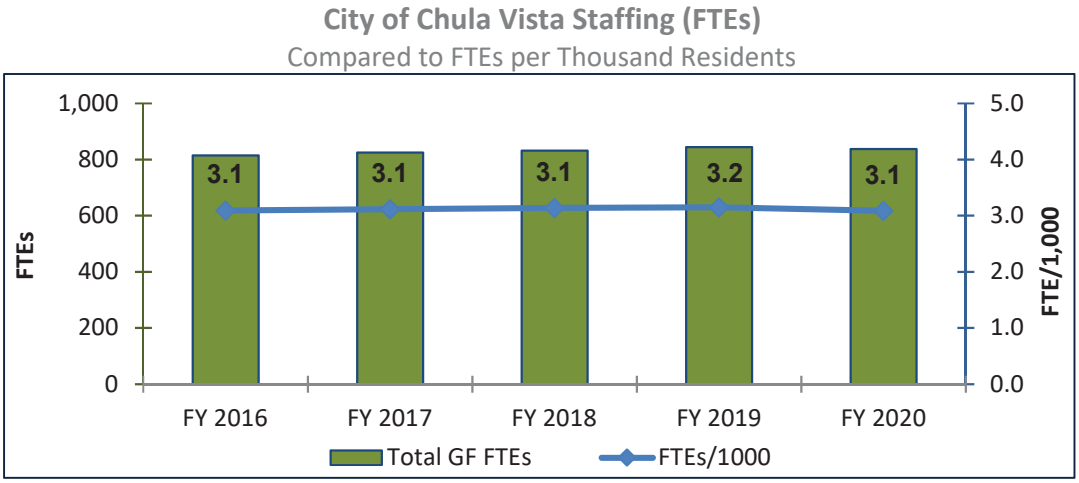
As shown on table, with the proposed General Fund staffing levels in fiscal year 2020, the City will have achieved a 2.9 percent increase in staffing since fiscal year 2016. This increase equates to the addition of 23.5 FTEs being added to city services since fiscal year 2016, of which, 11.0 FTEs or 46.8 percent fall into the Public Safety staffing category.

Staffing Level Fiscal Years 2016 - 2020

General Fund Budget	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	% Chg.
Legislative and Administrative	111.00	105.00	105.00	105.00	107.00	1.9%
Development and Maintenance	205.75	218.25	218.75	180.25	183.25	1.7%
Public Safety	458.50	462.50	468.50	480.50	469.50	-2.3%
Community Services	39.50	39.50	39.50	78.50	78.50	0.0%
Total GF City Staff*	**814.75**	**825.25**	**831.75**	**844.25**	**838.25**	**-0.7%**

*General Fund staffing peaked at 1,263.75 FTEs in 2007.

The City has continued efforts to increase staffing in recent years. The modest increases in staffing have been consistent with the City's population growth as projected by the California Department of Finance. Since 2016, staffing has increased by 2.9 percent while the City's population has increased by 3.1 percent. The similar growth patterns are reflected in the following graph which provides the number of General Fund full-time employees (FTEs) per thousand residents. The FTE per capita figure has remained relatively unchanged since fiscal year 2016.



SALARY ADJUSTMENTS

During the economic recession the City's bargaining groups worked with City management to reach agreements that reduced personnel costs in an effort to balance the budget. The adjustments to employee compensation included wage concessions and pension reform. As the economy began to gain positive momentum, the City granted salary increases to its employee bargaining groups. The fiscal year 2020 Proposed General Fund Budget includes $132.9 million or 67.4 percent of the proposed budget in personnel expenditures, including salaries and benefits.

The fiscal year 2020 Proposed General Fund Budget includes funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with each of the City's employee groups. The current MOUs between the City and the Association of Chula Vista Employees (ACE), Western Council of Engineers (WCE), Chula Vista Mid-Managers/Professional Association (MM/PROF), Unclassified Employees, and Chula Vista Police Officers' Association provide for a 2.0% salary increase in July 2019; and 2.0% salary increase for members of the International Association of Fire Fighters (IAFF) in January 2020. Fiscal year 2020 is the last year of current MOUs with all the City's bargaining groups. New agreements are anticipated to be negotiated during fiscal year 2020 for the beginning of fiscal year 2021.

RISING RETIREMENT COSTS

The increase in retirement costs driven by rising CalPERS contributions is a significant budgetary challenge facing the City. The payments estimated to be made to the retirement system equal approximately $30.5 million or 15.5 percent of the City's fiscal year 2020 Proposed General Fund budget. This represents an increase of $3.0 million from the fiscal year 2019 Adopted Budget.

Increases in CalPERS contributions can be attributed to several factors. In the early 2000's the City approved enhanced formula benefits for all City employees. During the economic downturn, the City approved an early retirement incentive to encourage employees to retire thereby reducing the number of layoffs, but this came at the expense of increasing the City's payment to CalPERS. The impact of retirement cost increases were partially offset through negotiations with City's bargaining groups that resulted in the implementation of pension reform. Under the negotiated pension reform, employees agreed to pay their share of pension costs and thereby provided a one-time base level of employee retirement payments. However, this action did not reduce future cost increases. During this same time period, CalPERS experienced significant investment losses.

Over the last several years, CalPERS has made a series of changes that have resulted in higher contribution rates. Prior to fiscal year 2006, the CalPERS investment pool assumed a rate of return of 8.25% and any market gains (or losses) less than that amount would significantly affect the City's overall contribution rate. In fiscal year 2006, CalPERS adjusted their investment return assumption to 7.75%. In 2012, the CalPERS Board of Administration approved a recommendation to lower the rate of investment return assumption from 7.75% to 7.50%. On December 21, 2016, the CalPERS Board of Directors decided to lower the rate of return assumption from 7.5% to 7.0% over a three-year period beginning in fiscal year 2019. The assumed rated of return would change to 7.375 percent in fiscal year 2019, decreasing to 7.250 percent in fiscal year 2020, and settling at 7.00 percent in fiscal year 2021. CalPERS is implementing this change for the following reasons:

- Strengthening long-term sustainability of the pension fund
- Reducing negative cash flows; additional contributions will help to offset the cost to pay pensions
- Reducing the long-term probability of funded ratios falling below undesirable levels
- Improving the likelihood of CalPERS investments earning the assumed rate of return
- Allows for reduced portfolio risk consistent with the new risk mitigation policy

In addition, as outlined in their June 15, 2015 valuation report to the City, beginning in fiscal year 2018, CalPERS will collect employer contributions toward the plan's unfunded liability as dollar amounts instead of the prior method of a contribution rate. This change will address potential funding issues that could arise from a declining payroll or reduction in the number of active members in the plan. Funding the unfunded liability as a percentage of payroll could lead to the underfunding of the plans. Although employers will be invoiced at the beginning of the fiscal year for their unfunded liability payment, the plan's normal cost contribution will continue to be collected as a percentage of payroll.

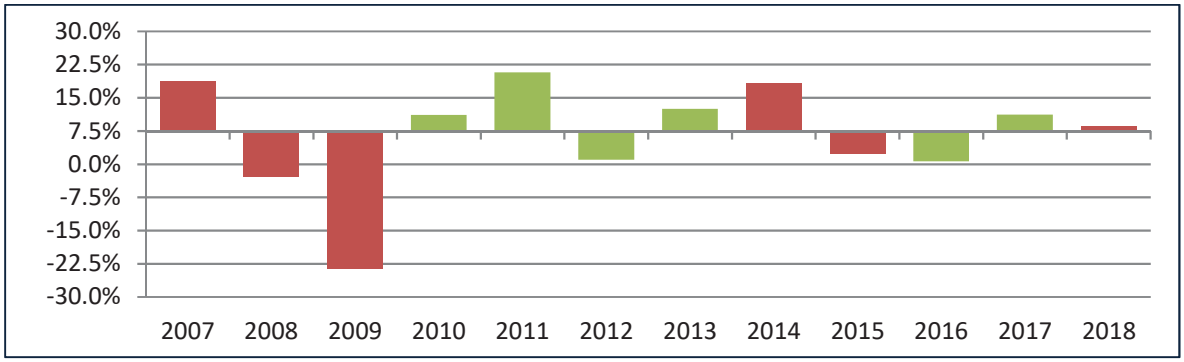
The CalPERS Board of Administration also adopted a Risk Mitigation Policy which is designed to reduce funding risk over time. The policy establishes a mechanism whereby CalPERS investment performance that significantly outperforms the discount rate triggers adjustments to the discount rate, expected investment return and strategic asset allocation targets. A minimum excess investment return of 4% above the existing discount rate is necessary to cause a risk mitigation event. The policy has no impact on the current year valuation results but may have an impact in future years.

The budgetary impacts caused by the increased employer contribution rates for retirement costs due to lower CalPERS investment returns and corrective policy changes, have been significant and will continue to challenge the City in future years.

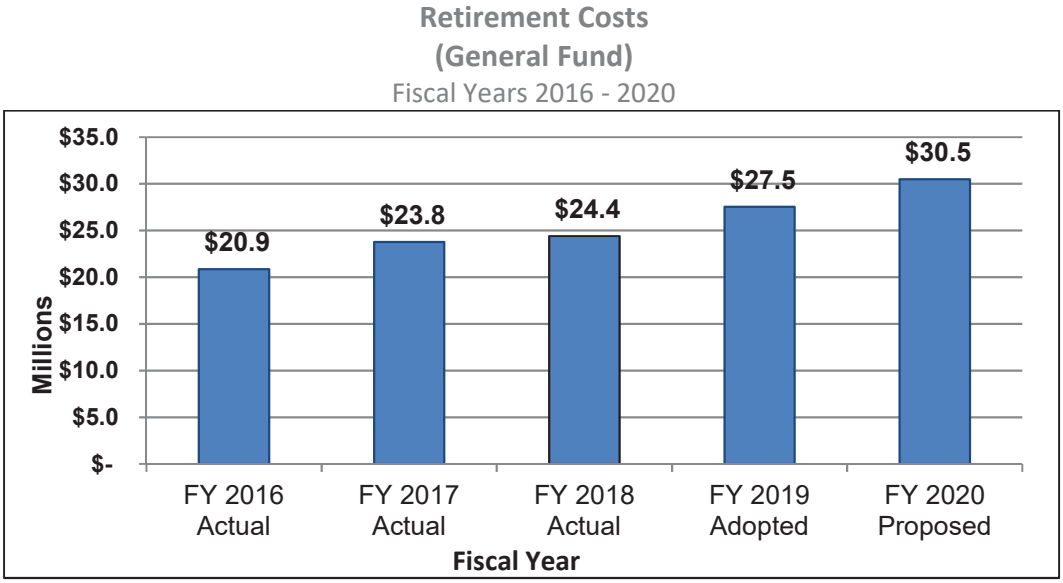
To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio relative to the assumed 7.25% rate of return for fiscal year 2020. This chart will be restructured in future fiscal years to display actual rates of return for the CalPERS assumed rates as they are updated.

CalPERS Historical Market Value Rates of Return

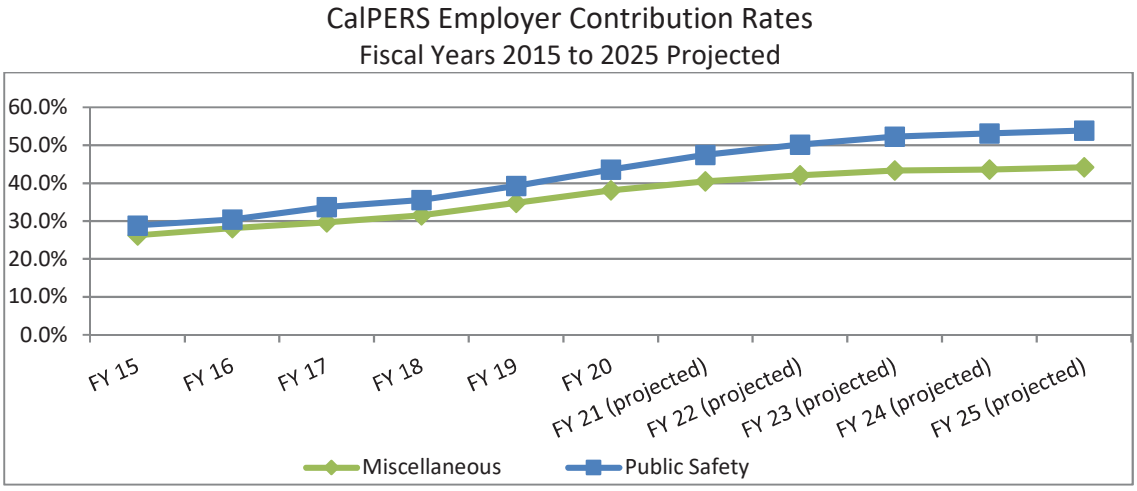
Relative to Assumed Investment Return of 7.25%



The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2016 to the fiscal year 2020 Proposed Budget. In review of the information presented in the chart below, the CalPERS costs have increased by $9.6 million from the fiscal year 2016 Adopted Budget to the fiscal year 2020 Proposed Budget. This represents a 46% increase over this time period.



The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2015 to 2020 and projected rates for fiscal years 2021 through 2025.



Notes:

1. Reflects Employer Contribution. The actual employer contribution is higher due to Employer Paid Member Contributions (EPMC) ranging from 1.3% to 4.2%, and for applicable years an additional 8% and 9% for the Employer Paid Member Contribution (Employee Contribution).
2. Projected rates (FY 2021 - 2025), based on CalPER's Annual Valuation Report as of June 30, 2017.

HEALTH CARE COSTS

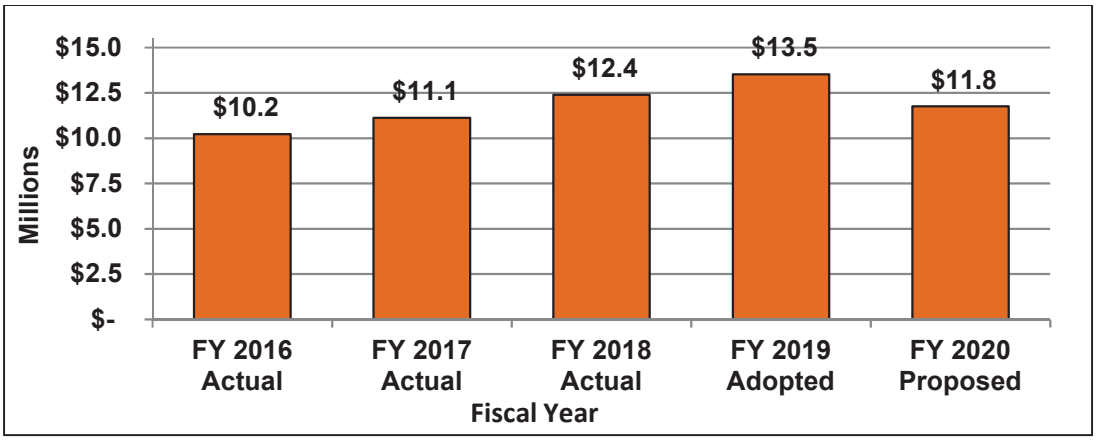
Flex/Health insurance expenses total approximately $11.8 million or 6.0 percent of the fiscal year 2020 Proposed Budget expenditures. This represents a decrease of $1.8 million or 13.2 percent from the fiscal year 2019 Adopted Budget. The decrease in cost is due to the City successfully bidding out health insurance services and ultimately switching health insurance providers from United Healthcare UHC to AETNA in calendar year 2019. Kaiser remained

as an additional health insurance provider for fiscal year 2020. The transition to AETNA is anticipated to stabilize health care costs in fiscal year 2021 as well.

To follow are charts and tables reflecting the expenditures related to flex/health insurance. The first chart illustrates the actual Flex/Health insurance costs in the General Fund from fiscal year 2016 to the fiscal year 2020 Proposed Budget. Actual Flex/Health insurance costs represent an ongoing challenge that the City will continue to address in future budgets.

The subsequent table displays Flex Allotments by bargaining group from Calendar Year 2016 to Calendar Year 2019. Flex Allotments are the amounts provided by the City for employees to use towards the purchase of their health benefits. This allotment is negotiated between the City and each bargaining group. As illustrated by the table, costs to the City in the area of flex/health insurance have increased significantly since Calendar Year 2016, with no increase in allocations for Calendar Year 2019. Flex allotment costs for 2020 were not available at the time the adopted budget was developed.

Flex/Health Insurance Costs
(General Fund)
Fiscal Years 2016 - 2020



Flex Allotment Increases by Bargaining Group
Calendar Year 2016 to Calendar Year 2019

FLEX Allotment Increases by Bargaining Unit					
Bargaining Group	2016	2017	2018	2019	2018-2019 % Change
Confidential	$ 13,682	$ 13,760	$ 14,614	$ 14,614	0.0%
Chula Vista Employees Association	$ 13,182	$ 13,260	$ 14,114	$ 14,114	0.0%
Executive	$ 16,458	$ 16,536	$ 17,390	$ 17,390	0.0%
Mid Managers and Professionals	$ 14,058	$ 14,136	$ 14,990	$ 14,990	0.0%
Senior Managers	$ 15,058	$ 15,136	$ 15,990	$ 15,990	0.0%
Western Council of Engineers	$ 14,058	$ 14,136	$ 14,990	$ 14,990	0.0%
Mayor & Council	$ 16,458	$ 16,536	$ 17,390	$ 17,390	0.0%

The public safety bargaining group is not included in the preceding table as their negotiated benefits differ from the other bargaining groups.

The City pays the full premium for Kaiser HMO Health Plan and Cigna DHMO pre-paid dental plan for the employee

and any eligible dependents of the public safety bargaining group members. The current labor agreements with public safety employees stipulate that public safety employees who choose a non-Kaiser HMO coverage will be assuming the cost difference between the Kaiser premium and the non-Kaiser HMO coverage.

Previously public safety employees who chose a non-Kaiser HMO coverage assumed a share of the cost difference between the Kaiser premium and the non-Kaiser HMO coverage. This adjustment sets the maximum amount of health insurance benefits at the maximum allowable cost the Kaiser HMO coverage.

The following table presents the range of benefits the City provides in medical and dental insurance to public safety employees and their dependents.

City Provided Public Safety Flex Benefit Ranges

Calendar Year 2015 to Calendar Year 2018

Public Safety FLEX Benefit Ranges				
Benefit	**2016**	**2017**	**2018**	**2019**
Medical	$5,568 - $20,628	$6,408 - $19,776	$6,624 - $28,526	$6,744 - $16,848
Dental[1]	$180 - $433	$192 - $456	$192 - $468	$192 - $468

[1]Dental insurance for public safety employees is fully compensated for at the DHMO level. Employees may choose PPO and pay the variance between DHMO and PPO.

Insurance Premiums

Kaiser and AETNA/UHC insurance premiums have increased an average of 2.9 percent and 2.4 percent per year respectively since the beginning of Calendar Year 2015. As noted in the table below, Kaiser premiums have increased a total of 14.5 percent during this time while AETNA/UHC premiums have increased 11.9 percent over the same period. Premiums decreased by 3.8 percent in 2017 as the City switched its insurance provider from AETNA to UHC. The annual budget for Flex/Health Insurance has increased from $10.2 million in fiscal year 2016 to $11.8 million in the fiscal year 2020 Proposed Budget. Though the recent transition from UHC to AETNA has provided a reprieve from increases in fiscal year 2020, discussions with health care professionals indicate high trends in health care costs are likely to continue for the foreseeable future.

The following table reflects the changes in health care rate premiums the City has experienced from January 2015 to January 2019. The final rate premium that will be in effect for January 2020 will not be known until late summer or early fall.

Premium Increases by Health Care Provider

Calendar Year 2015 to Calendar Year 2019

Date of Increase	Kaiser	AETNA/ UHC	Average
January 2015	-3.4%	8.9%	2.7%
January 2016	-3.8%	3.8%	0.0%
January 2017	15.1%	-3.8%	5.6%
January 2018	3.4%	12.0%	7.7%
January 2019	3.2%	-9.0%	-2.9%
Annual Average Premium Increase	**2.9%**	**2.4%**	**2.6%**
Total Increase (Jan 2015 - Jan 2019)	**14.5%**	**11.9%**	**13.2%**

Total increase reflects average changes in premium costs from 2015-2019 for Kaiser and AETNA/UHC.

GENERAL FUND REVENUE SUMMARY

General Fund Revenue Summary

Chula Vista General Operating Budget in thousands (000)	
FY 2018 Actual Revenues	$175,586
FY 2019 Adopted Budget	$174,677
FY 2020 Proposed Budget	**$196,967**
% Change FY 2019 to FY 2020	**12.8%**

*Excludes CIP Revenues

The fiscal year 2020 Proposed General Fund revenue budget is $197.0 million. This reflects an increase of $22.3 million or 12.8 percent when compared to the fiscal year 2019 Adopted Budget revenues. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. The General Fund Revenues section provides information related to the significant changes within the individual revenue categories and brief descriptions of issues impacting the City's major revenue sources: Property Tax, Sales Tax, Measure P Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in-lieu of Motor Vehicle License Fees. The major revenue sources, listed above, account for 77.0 percent of the City's General Fund revenue for the fiscal year 2020 Proposed Budget and are anticipated to increase by $21.2 million over the fiscal year 2019 Adopted Budget.

The following table compares all the revenue categories for the fiscal year 2020 Proposed Budget to the fiscal year 2019 Adopted Budget revenue categories and provides the actual revenues for fiscal year 2017 and fiscal year 2018 for historical information.

General Fund Revenues
In Thousands (000)

Category	FY 2017 Actual	FY 2018 Adopted	FY 2019 Proposed	FY 2020 Proposed	Change
Property Taxes	$ 31,484	$ 34,304	$ 35,302	$ 36,361	$ 1,059
Sales Tax	32,562	31,897	33,698	34,187	489
Sales Tax - Measure P	3,907	18,161	18,085	18,266	181
Sales Tax - Measure A	-	-	-	18,266	18,266
Franchise Fees	11,516	11,750	11,692	11,926	234
Utility Users Taxes	5,786	5,563	5,605	5,633	28
Transient Occupancy Taxes	3,650	4,105	4,103	4,358	255
Motor Vehicle License Fees	19,966	21,202	21,886	22,540	653
Development Revenue	1,449	1,851	1,250	1,482	232
Licenses and Permits	1,117	1,353	1,448	1,451	3
Fines, Forfeitures & Penalties	1,123	1,332	1,241	1,267	26
Use of Money and Property	2,536	2,841	2,953	3,065	112
Other Local Taxes	2,616	2,732	2,598	2,598	-
Police Grants	894	2,038	837	820	(18)
Other Agency Revenue	2,121	2,802	2,249	2,195	(54)
Charges for Services	7,470	8,604	7,318	6,929	(389)
Interfund Reimbursements	15,810	9,986	9,649	10,658	1,009
Other Revenues	2,194	4,469	1,066	1,140	73
Transfers From Other Funds	11,937	10,595	13,695	13,823	128
Total Operating Budget	**$ 158,139**	**$ 175,586**	**$ 174,677**	**$ 196,967**	**$ 22,290**
Capital Projects	40	-	-	-	-
TOTAL General Fund Revenues	**$ 158,179**	**$ 175,586**	**$ 174,677**	**$ 196,967**	**$ 22,290**

SIGNIFICANT REVENUE CHANGES

Significant changes impacting the fiscal year 2020 Proposed Budget revenues include:

- Projected increase of approximately $1.1 million in property taxes
- Increase of approximately $0.7 million in Motor Vehicle License Fees over the fiscal year 2019 Adopted Budget amounts
- Receipt of $1.0 million as a one-time interfund loan repayment
- Increase of $0.2 million in Measure P Sales Tax revenues over the fiscal year 2019 Adopted Budget projections
- New revenue of $18.3 million from Measure A Sales Tax revenues
- Collective increase of approximately $0.5 million in projected Franchise Fees, Utility User Taxes, and TOT.

MAJOR REVENUE CHANGES BY CATEGORY

The following summarizes the significant changes within the revenue categories:

- Property Taxes – For fiscal year 2020, property taxes are anticipated to total $36.4 million, which accounts for 18.5 percent of the General Fund revenue budget. This category reflects an increase of $1.1 million or 3.1 percent over the prior year adopted budget.

- Sales Tax – Sales tax revenue represents the second largest revenue source for the City, falling closely behind property taxes. The fiscal year 2020 Proposed Budget projects $34.2 million to be collected in sales tax revenue. This revenue source represents 17.4 percent of the fiscal year 2020 Proposed General Fund revenue budget. When compared to the prior fiscal year adopted budget, Sales Tax revenues for fiscal year 2020 are projected to increase slightly by $0.5 million or 1.0 percent. This is exclusive of the Measure P and Measure A Sales Tax revenues.

- Measure P Sales Tax – The City of Chula Vista voters approved the Measure P Sales Tax Measure in November 2016. Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items. Collection of the revenue began in fiscal year 2017 and fiscal year 2018 was the first full year the City received Measure P revenue. The fiscal year 2020 Proposed Budget projects $18.3 million in Measure P Sale Tax revenues, which is an increase of approximately $0.2 million or 1.0 percent over the fiscal year 2019 Adopted Budget. The full amount of revenue collected for Measure P is transferred out from the General Fund to the Measure P fund. The General Fund only serves as a conduit for these funds and provides no net impact to the General Fund.

- Measure A Sales Tax – The City of Chula Vista voters approved the Measure A Sales Tax Measure in June 2018, which was after the adoption of the fiscal year 2019 budget. Measure A is a one-half cent Sales Tax increase to address identified critical needs and enhance public safety staffing. This sales tax will remain in place until and unless the voters repeal it. As the collection of revenue became effective October 1, 2018, the fiscal year 2019 Adopted Budget was amended at mid-year to include three-quarters of a year of revenue. The fiscal year 2020 Proposed Budget projects $18.3 million in revenue for this revenue. As this revenue was not included in the fiscal year 2019 Adopted Budget, the fiscal year 2020 Proposed Budget reflects the full increase of $18.3 million when compared to the fiscal year 2019 Adopted Budget. The full amount of revenue collected for Measure A is transferred out from the General Fund to the Measure A fund. The General Fund only serves as a conduit for these funds. Per the Measure A approve expenditure plan, several city departments, such as human resources and information technology, receive reimbursements from Measure A for staff time used supporting Measure A (public safety) operations. These reimbursements are counted as department generated revenues within the respective support departments.

- Property tax collected In-lieu of Motor Vehicle License Fees (MVLF) – The fiscal year 2020 Proposed Budget for the MVLF is $22.5 million, reflecting an increase of approximately $0.7 million over the fiscal year 2019 Adopted

Budget amount. Beginning in fiscal year 2006, due to a change in revenue allocation resulting from the Budget Act of 2006, MVLF revenues are projected to grow in proportion to the change in gross assessed property valuation. As such, this revenue category reflects a 3.0 percent increase from fiscal year 2019 amounts, similar to the property tax revenue category.

- Franchise Fees – For the fiscal year 2020 Proposed Budget, Franchise Fees are anticipated to increase by $0.2 million from the fiscal year 2019 Adopted Budget. Franchise fees are collected from three primary sources: gas & electric, trash collection, and cable receipts. While the gas & electric and trash revenues are anticipated to slightly increase for fiscal year 2020, cable receipts are anticipated to see a decline from fiscal year 2019.

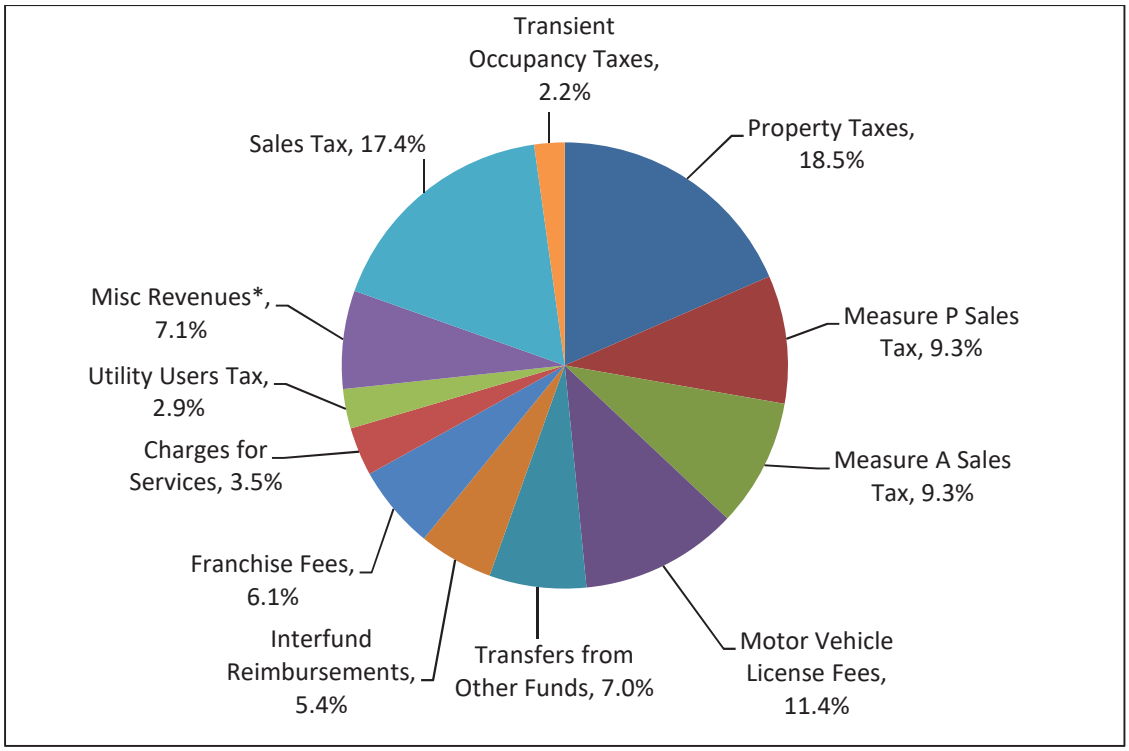
- Transient Occupancy Taxes (TOT) – Transient occupancy tax revenues are projected to increase from $4.1 million in fiscal year 2019 to $4.4 million in fiscal year 2020, an increase of $0.3 million or 6.2 percent from the fiscal year 2019 Adopted Budget. The TOT revenue includes a small growth increase in the fiscal year 2019 amounts and new TOT projections for two new hotels coming online in the beginning of fiscal year 2020. A conservative growth assumption is used for this category as the impact of the new hotels to surrounding lodging may affect the overall growth in TOT.

- Utility Users Tax (UUT) – UUT revenues are estimated at $5.6 million for fiscal year 2020. The fiscal year 2020 Proposed Budget anticipates very growth in this revenue category year over year. The proposed budget projects an increase of approximately $28,000 or 0.5 percent, over fiscal year 2019 Adopted Budget amounts.

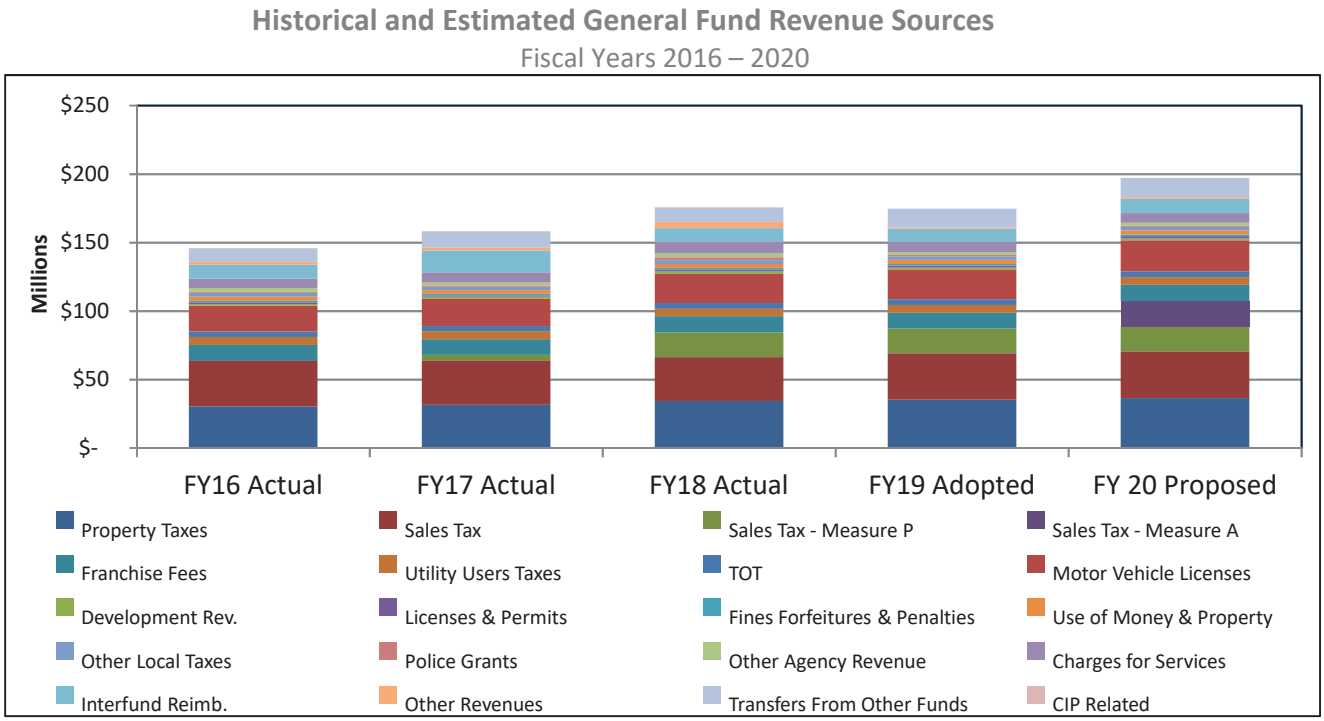
The chart below illustrates the proposed fiscal year 2020 revenues by category, followed by a chart showing the City's historical revenue collection from fiscal year 2016 to the fiscal year 2020 proposed budget revenue amounts.

General Fund Revenues by Category

Fiscal Year 2020



*Misc Revenues includes the following revenue categories: Development Revenue, Other Agency Revenue, Other Local Taxes, Other Revenues, Use of Money & Property, Licenses and Permits, Police Grants, Fines, Forfeitures & Penalties, and CIP.



MAJOR REVENUE SOURCES

The following is a description of the City's major revenue sources along with a brief discussion of the trends impacting these revenues for fiscal year 2020.

Sales Tax

Retailers must register with the California Department of Tax and Fee Administration and pay the state's sales tax. Sales tax revenues are collected at the point of sale and remitted to the State Board of Equalization. Sales tax provides revenue for the State, County, and City. The tax is collected at a rate of 8.75% for the City of Chula Vista. The sales tax revenues are then allocated based on the following rates:

State General Fund (includes K-12/Community Colleges)	3.94%
Public Safety (Prop 172)	0.50%
County Realignment (Mental Health/Welfare/Public Safety)	1.56%
Countywide Transportation Fund	0.25%
San Diego County Regional Transportation Commission (TransNet)	0.50%
State and County Subtotal	**6.75%**
Local Jurisdiction (City or County of place sale/use) *(City Share)*	1.00%
City Transaction Tax (Measure P)	0.50%
City Transaction Tax (Measure A)	0.50%
City Subtotal	**2.00%**
Total Sales Tax Rate – Chula Vista [1]	**8.75%**

[1] Total sales tax rates will vary by City due to local sales tax initiatives.

With the approval of Measure P and Measure A, the City receives 2.0% of sales tax revenue applied to all taxable retail sales occurring within the City limits. In addition, Measure P and Measure A will produce additional sales taxes on vehicles purchased outside of City limits by Chula Vista residents. Measure P began on April 1, 2017 and Measure A became effective October 1, 2018. The measures are projected to generate approximately $36.6 million in revenue

in fiscal year 2020. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

Sales tax revenue is highly sensitive to economic conditions, and reflects the factors that drive taxable sales, including levels of unemployment, consumer confidence, per-capita income, and business investment.

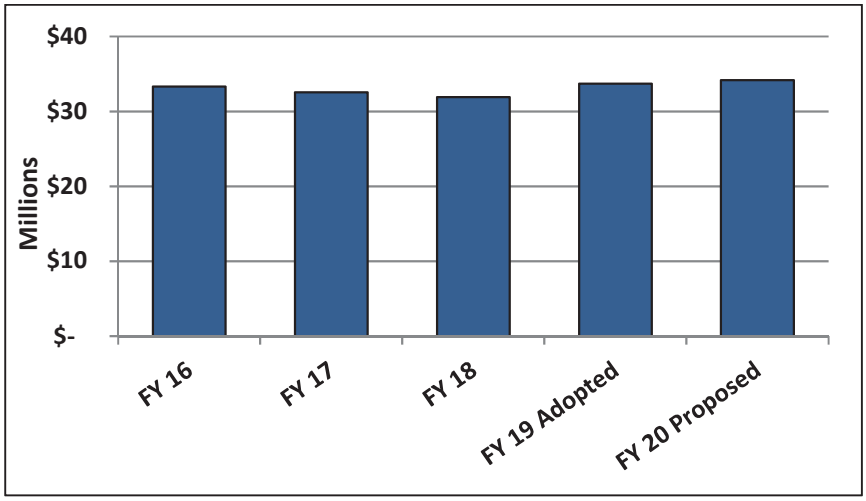
Sales tax revenue (exclusive of Measure P and Measure A) is the City's second largest discretionary revenue source, accounting for 17.4 percent of total revenue for the General Fund in the fiscal year 2020 Proposed Budget.

Consumer spending has slowly increased since the economic recession. The positive trend is expected to continue in fiscal year 2020 and Sale Tax revenue is estimated at $34.2 million (net of Measure P and Measure A revenues) in the proposed budget. This is a change of approximately 1.5 percent or $0.5 million when compared to the fiscal year 2019 Adopted Budget. With the addition of Measure P and Measure A revenues, Sales Tax revenues for fiscal year 2020 are projected to total $70.7 million.

The following graphs illustrate the gradually increasing trend in Sales Tax revenues (exclusive of Measure P and Measure A Sales Tax revenues) from fiscal year 2016 to the projected amounts for fiscal year 2020; Measure P revenue collected in fiscal year 2017 to the projected amounts for fiscal year 2020; and the Measure A revenue in fiscal year 2019 Adopted Budget to the projected amounts for fiscal year 2020.

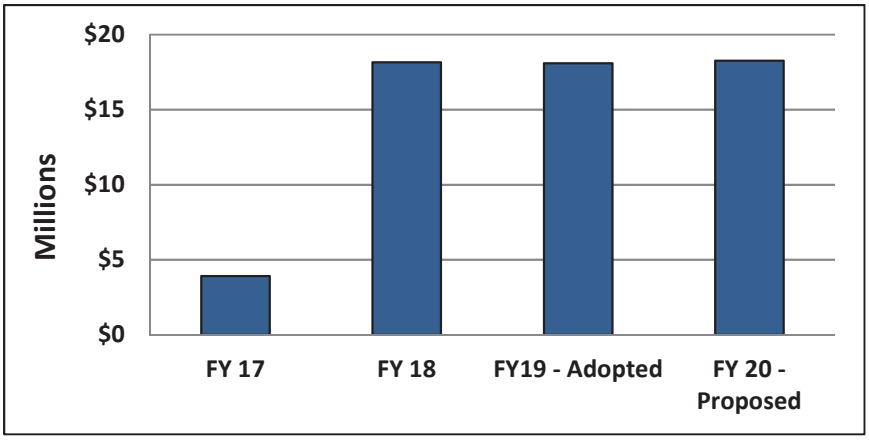
City of Chula Vista Sales Tax Revenues

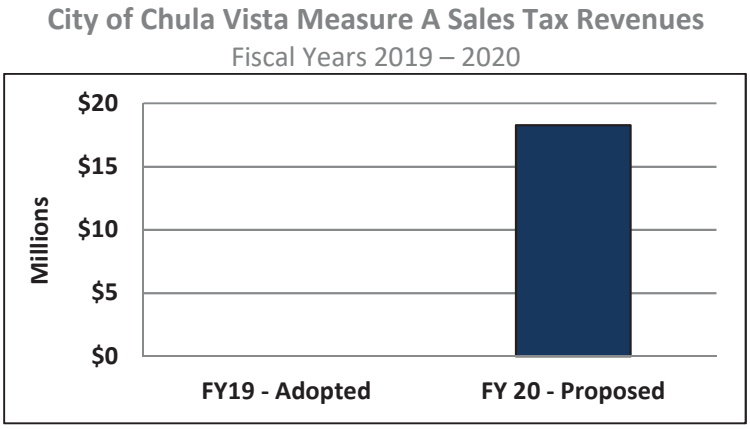
Fiscal Years 2016 - 2020



City of Chula Vista Measure P Sales Tax Revenues

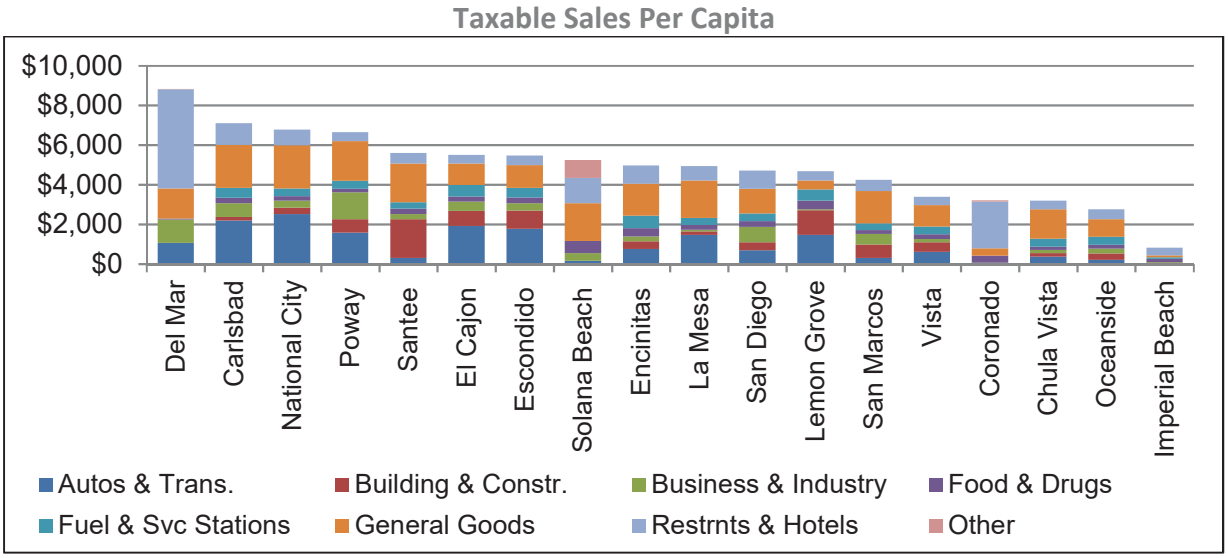
Fiscal Years 2017 – 2020





A matter that is greatly influencing Sales Tax revenues is Online Retail sales versus traditional Brick & Mortar Store sales. With the rise in social networking and growth in the use of mobile devices, the general public has become more comfortable with online purchasing. E-Commerce has substantially altered the Sales Tax base, repositioning revenues from point of sale (dedicated City revenues) to County and State Pools, which is allocated amongst jurisdictions.

The escalation of online retail shopping has been apparent since 2015; this shift has continued to occur since this time. Based on data collected by the City's Sales Tax consultant (HdL) the table below illustrates the variance in the taxable sales per capita for the cities within San Diego County.



Notes:
1. Based on 4th Quarter 2018 Taxable Sales
2. Chula Vista Ranks 16th out of 18 cities in San Diego County.
3. Prior budget documents reflected Sales Tax Per Capita information, which changes the scale of the presentation presented above but does not change the City's standing when compared to other cities.

Chula Vista also continues to be challenged in the generation of taxable sales per capita when compared to other County cities. As noted on the previous chart, taxable sales per capita for the City is only $3,201 while Del Mar has the highest taxable sales per capita at a rate of $8.830. This comparison indicates that the City may lack a diverse market place as residents seek goods and services outside the City boundaries.

The City of Chula Vista continues to pursue development opportunities that have the potential to positively impact revenue for the City. The City has adopted a program that would increase the viability of obtaining financing for commercial, industrial and high density residential development projects located in the Western area of the City.

In Eastern Chula Vista the development of the Eastern Urban Center (Millenia) is continuing forward with the development of businesses which would increase employment opportunities in the City. While these businesses could bring more employees and residents to the City to live, shop, and dine, the projects take several years to develop and build. In the short term, the City continues to focus on new businesses looking to open in Chula Vista as well as assist existing businesses to sustain and grow their establishments.

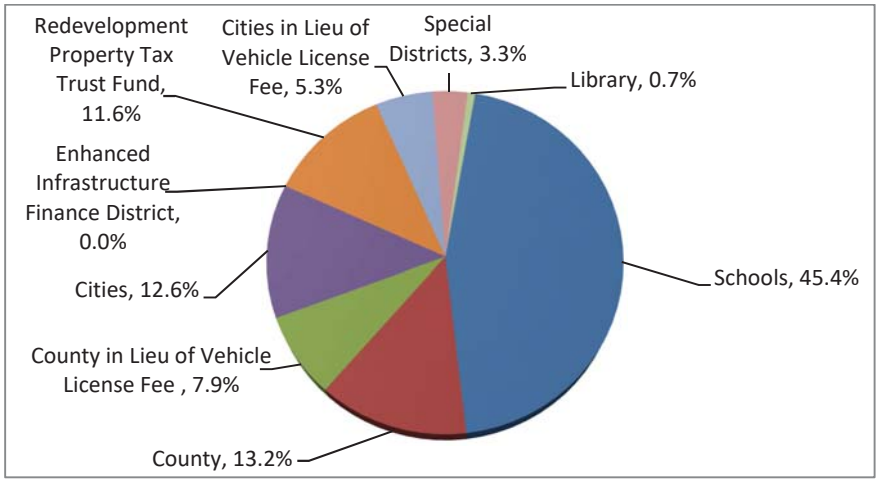
Property Tax

Property tax revenues represent a major funding source for the City of Chula Vista as well as other local jurisdictions. The distribution of property tax funding has changed over time as the State legislature and voter approved initiatives have altered property tax allocations among local jurisdictions. As a result, the City currently receives property tax in-lieu revenues and property tax in-lieu of vehicle license fee revenues. These revenues were meant to replace the state-wide reallocation of sales tax and vehicle license fee revenues but do not increase the City's revenue base.

Currently, the City of Chula Vista receives approximately 12.6% of each property tax dollar. The distribution of the property tax dollar among the other local jurisdictions is depicted below.

Property Tax Dollar Distribution by Jurisdiction

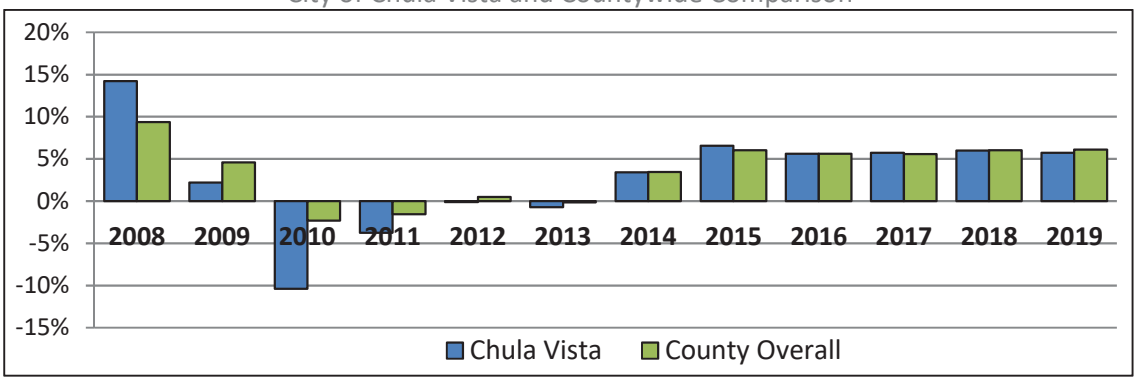
Fiscal Year 2020



Property tax revenues declined throughout the economic recession with Chula Vista being one of the hardest hit areas. During the economic recession the City's assessed valuation dropped significantly. This history is depicted in the graph below. Since fiscal year 2014, the City's assessed value has increased and this positive trend is anticipated to continue into Fiscal Year 2020. This positive trend is reflected in the estimated property tax revenue.

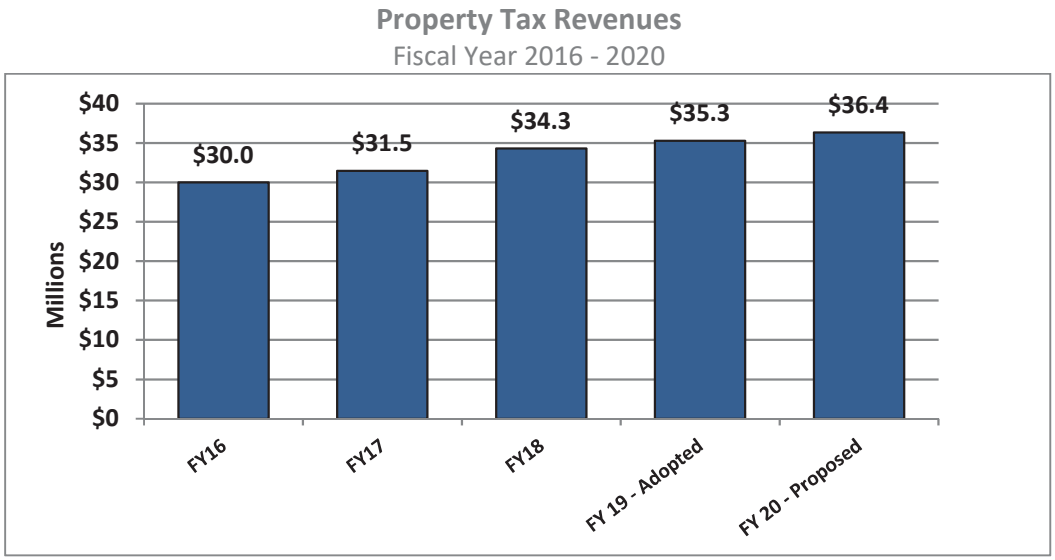
Historical Change in Assessed Value

City of Chula Vista and Countywide Comparison



Source: County of San Diego Assessors Office.

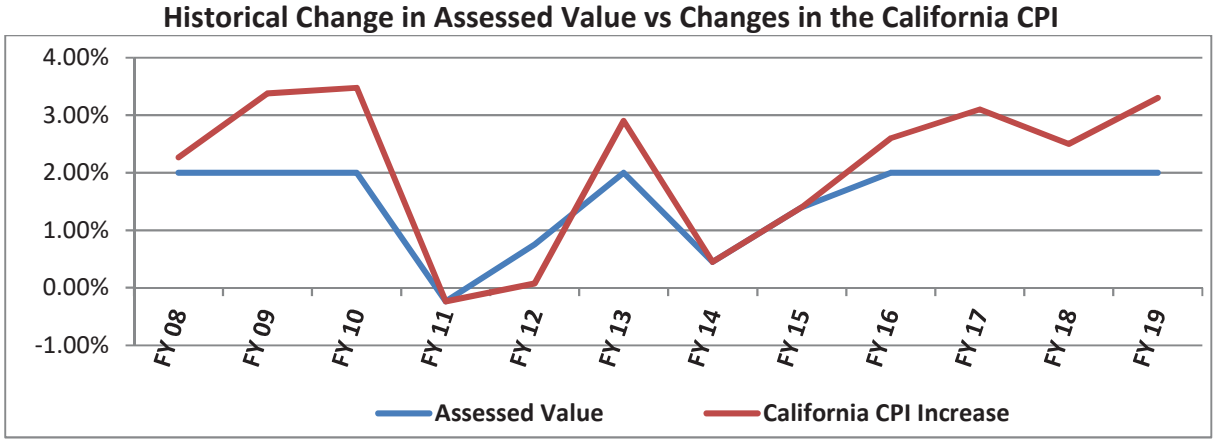
Property tax revenues comprise the City's largest discretionary revenue source and accounts for 18.5 percent of the total revenue for the General Fund. This revenue source is estimated at $36.4 million in the fiscal year 2020 Proposed Budget and represents 3.1 percent or $1.1 million increase from the fiscal year 2019 Adopted Budget. The following table illustrates the City's property tax from fiscal year 2016 to the projected amounts for fiscal year 2020.



Property Tax revenues are based on a 1.0% levy on the assessed value of all real property. Under the terms of Proposition 13, which was approved in California in 1978, annual increases in the assessed value are capped at a maximum of 2% per year unless there is a change in ownership or new construction. Annual increases in assessed value are limited by either the California Consumer Price Index (CPI) or the 2% cap, whichever is less.

The past recession resulted in decreases in assessed valuations due to lower prices from home re-sales. Also, some years experienced little or negative inflation (deflation) that precluded the County Assessor from applying the normal increase of up to 2% to the assessment roll as permitted under the terms of Proposition 13.

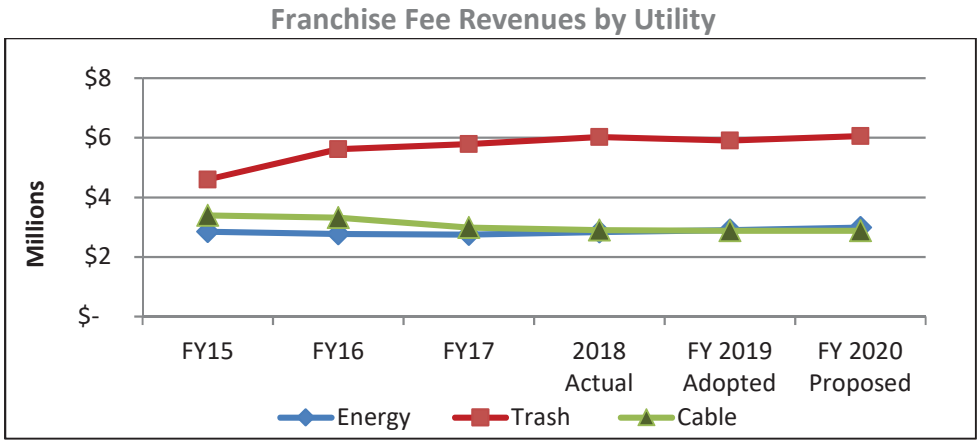
The reductions in assessed valuations and the less than full application of the 2% growth factor to the assessment roll resulted in several years of negative or no growth in property tax revenues for the City during the recession. The following chart provides a historical comparison of the assessed valuation and the CPI from 2008 to 2019. The most recent change in the October to October CPI was 3.1 percent, which will allow for the full 2% growth rate to be applied to the assessment roll.



Franchise Fees

Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (SDG&E) (2% on gas and 1.25% on electricity), trash collection franchises (20% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E collects the franchise fee from Chula Vista customers which can vary due to usage trends. Trash franchise fees and SDG&E fees are more stable due to the rates charged and the consistent usage. Revenue growth is projected based on population and inflation factors.

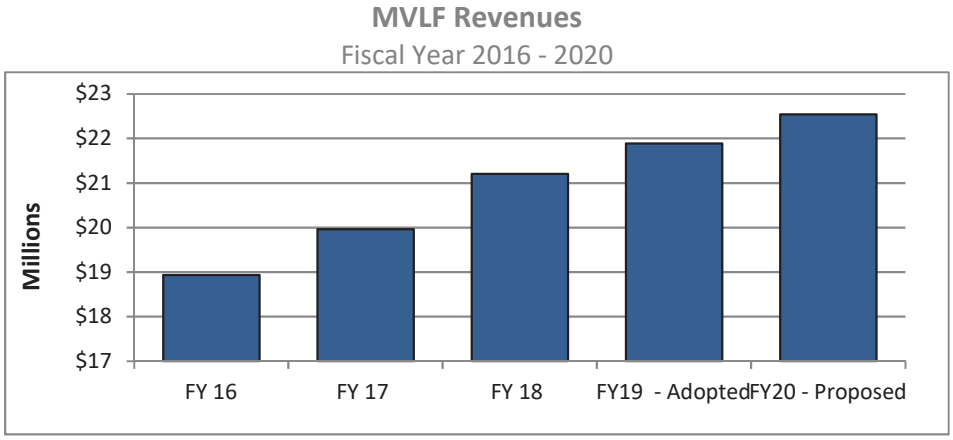
Overall, fiscal year 2020 Proposed Budget franchise fee revenues are projected to increase by $0.2 million and represent 6.1 percent of the total fiscal year 2020 anticipated General Fund revenues. The following chart illustrates the historic and projected revenue trends for the City's Franchise Fee revenue.



Motor Vehicle License Fees

With the State Budget Act of 2004, the allocation of MVLF revenues to cities and counties was substantially changed. Since 2006 the majority of MVLF revenues for each city grew essentially in proportion to the growth in the change in gross assessed valuation. Due to the revised formula by the State, 96% of the City's MVLF revenues fluctuated with changes in assessed values within the City.

The other 4% of MVLF revenues received by the City were based on a per capita formula but has since been shifted per SB89. Provisions in SB89 shifted hundreds of millions of Vehicle License Fee revenues to fund the state law enforcement grants. Statewide, SB89 took $130 million of city general revenue and shifted it to save state law enforcement grant programs. This change applied to the 4% of MVLF revenues that were based on a per capita formula.



The chart above represents MVLF revenues since fiscal year 2016 to the fiscal year 2020 Proposed Budget. In total, the fiscal year 2020 Proposed Budget MVLF revenues are projected to increase by $0.7 million or 3.1 percent when compared to the fiscal year 2019 Adopted Budget.

Utility Users Tax

The City adopted its Utility Users Tax (UUT) in 1970. The City of Chula Vista imposes a UUT on the use of telecom at a rate of 4.75% of gross receipts. For natural gas services UUT is applied at a rate of $0.00919 per therm and $0.00250 per kilowatt on electricity services, which equates to a tax of approximately 1% of utility charges.

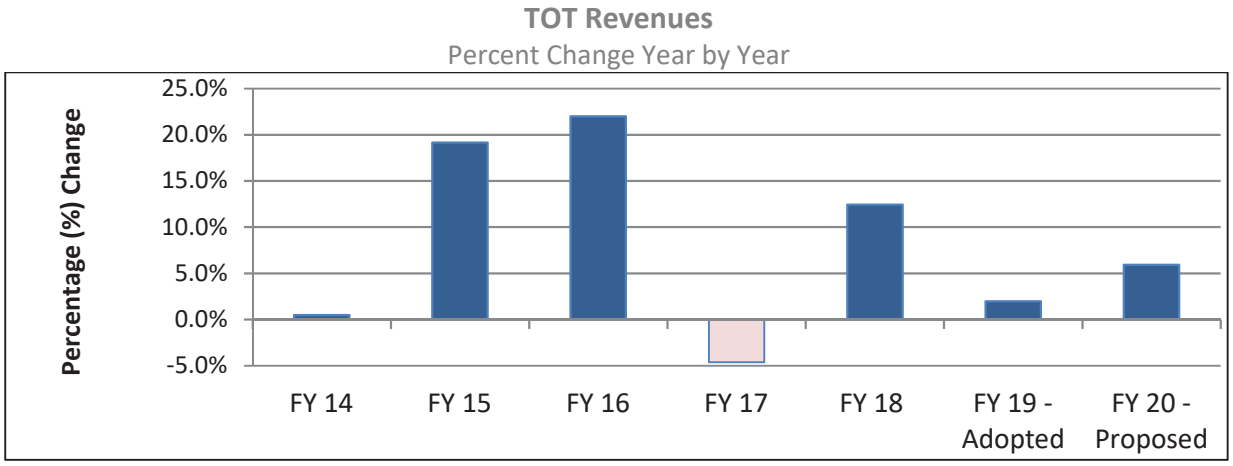
In review of current data, the UUT revenue projections are trending similar to prior year receipts and are not anticipated to achieve significant growth from fiscal year 2019 Adopted Budget projections. As such, the fiscal year 2020 Proposed Budget projections approximately $28,000 or 0.5 percent over fiscal year 2019 Adopted Budget amounts.

Transient Occupancy Tax (TOT)

The City of Chula Vista imposes a Transient Occupancy Tax (TOT) upon all hotel stays within the City boundaries. The TOT tax rate in the City is 10%. Major economic drivers for TOT revenue include room rates, average occupancy rates, and seasonal and non-seasonal tourism.

The potential for significant revenue growth is feasible provided additional hotels are built capturing the market created by the growth in the eastern section of the City. Two new hotels are anticipated to come online in the beginning of fiscal year 2020. It is anticipated these hotels will generate new demand and positively impact TOT generation. However, as the new hotels may lure some business from existing, nearby hotels, conservative growth estimates have been applied to the fiscal year 2020 TOT projections.

As illustrated in the following graph, during the economic recession, TOT revenue dropped due to the lack of discretionary spending by consumers. However, from fiscal year 2014 to fiscal year 2016, TOT revenues experienced positive grow. Fiscal year 2017 saw a slight decrease from prior years but a return to positive growth in anticipated for fiscal year 2018 and 2019.



Estimated TOT revenues for fiscal year 2020 are $4.4 million. This is a $0.3 million, or 6.2%, increase from the fiscal year 2019 Adopted Budget.

Other Revenue

Revenue projections are continually reviewed and updated by City staff. As described above, major general revenues, such as property taxes, sales taxes, franchise fees, utility users tax, transient occupancy tax and motor vehicle license fees, are projected by the Finance Department based on prior history, growth and inflation projections, and economic climate. Additional assistance in the projection of revenues is provided by subject-matter experts such as the City's sales consultant, the County Assessor and by reviewing regional and local economic forecasts provided by the UCLA Anderson Forecast and the County of San Diego, respectively.

GENERAL FUND NET COST

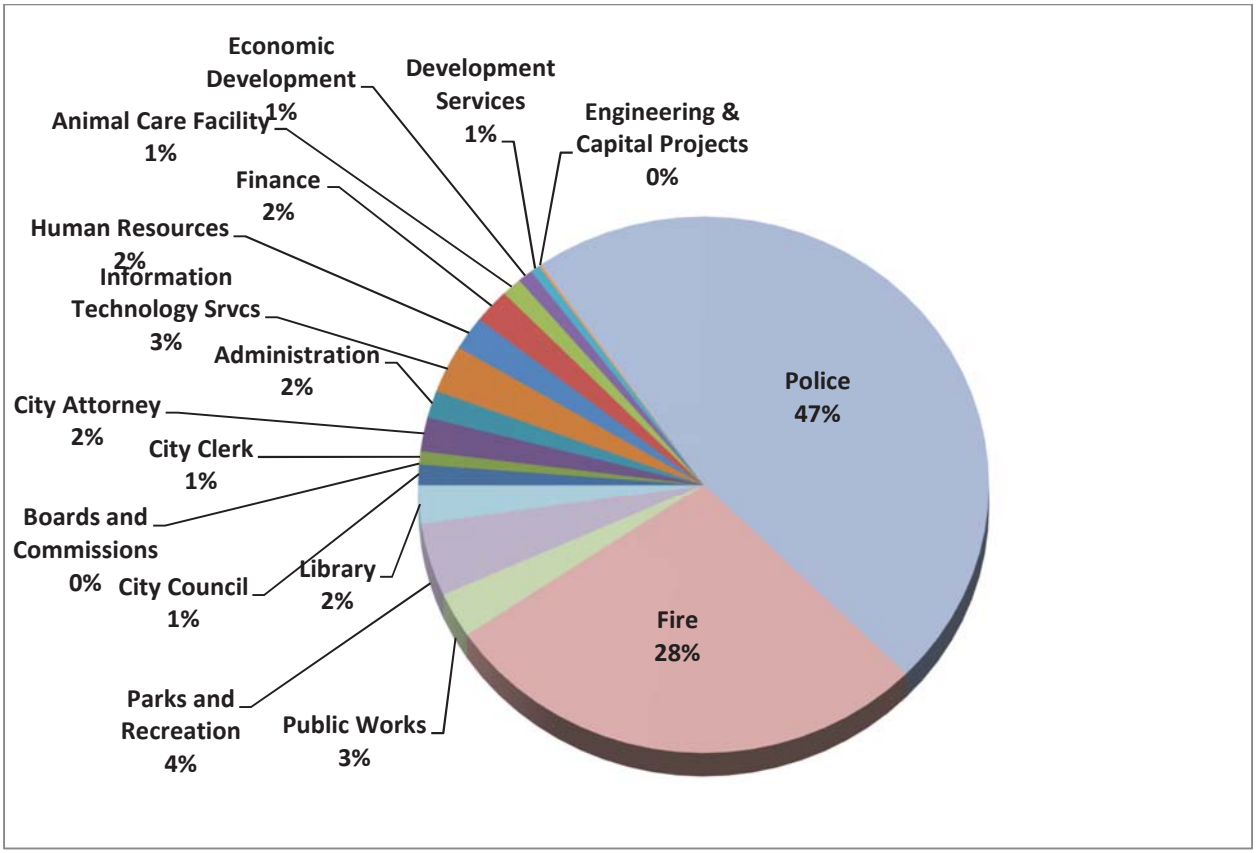
General Fund Net Cost

The fiscal year 2020 Proposed General Fund budget of $197.0 million is based on funding from estimated department generated revenues totaling $34.9 million and discretionary revenues totaling $161.9 million. Department generated revenues are broadly defined as those revenues generated by a given activity (e.g. grant revenues, charges for services, licenses, permits). General revenues, or "discretionary revenues," are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes and sales tax.

Departments that generate small amounts of revenue relative to their size generally have higher net costs. Departments that generate large amounts of revenue relative to their size generally have lower net costs. The majority of discretionary revenue is allocated to public safety services, with the Police Department at 47 percent followed by the Fire Department at 28 percent. The next highest portion was allocated to the Recreation Department at 4 percent.

The following chart depicts the net cost of each department, excluding Non-Departmental, based on the fiscal year 2020 Proposed Budget.

General Fund Net Cost by Department
Fiscal Year 2020



Note: Revenue allocated for Measure A support departments is embedded in department generated revenue. Expense of approximately $8.8 million added to Fire and Police Departments for Measure A expense allocations.

CITY OF
CHULA VISTA

DEPARTMENT SUMMARY REPORTS

General Fund Department Summary

The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2020 the proposed General Fund operating budget totals $196.9 million. This funds the following departments:

- Mayor and City Council
- Boards and Commissions
- City Clerk
- City Attorney
- Administration
- Information and Technology Services
- Human Resources
- Finance
- Non-Departmental
- Animal Care Facility
- Economic Development
- Development Services
- Engineering and Capital Projects
- Police
- Fire
- Public Works
- Recreation
- Library

To follow is a series of summary reports that reflect the anticipated revenues, expenditures, and staffing information for each of the General Fund departments.

GENERAL FUND NET IMPACT

FUND/DEPARTMENT	EXPENDITURES	REVENUES	NET IMPACT
100 GENERAL FUND			
(01) City Council	1,567,036	-	1,567,036
(02) Boards & Commissions	11,841	-	11,841
(03) City Clerk	1,018,630	(9,000)	1,009,630
(04) City Attorney	3,202,191	(614,318)	2,587,873
(05) Administration	2,103,226	(22,706)	2,080,520
(06) Information Technology	3,785,242	(139,887)	3,645,355
(07) Human Resources	3,016,422	(440,479)	2,575,943
(08) Finance	3,957,280	(1,334,328)	2,622,952
(09) Non-Departmental	44,180,396	(161,893,699)	(117,713,303)
(10) Animal Care Facility	2,806,628	(1,254,070)	1,552,558
(11) Economic Development	2,149,583	(1,073,304)	1,076,279
(12) Development Services	2,857,795	(2,134,635)	723,160
(13) Engineering/Capital Projects	9,109,222	(7,535,868)	1,573,354
(14) Police	58,303,672	(5,858,302)	52,445,370
(15) Fire	31,834,886	(3,879,625)	27,955,261
(16) Public Works	11,772,456	(7,253,820)	4,518,636
(17) Parks and Recreation	11,191,641	(2,692,907)	8,498,734
(18) Library	4,098,702	(829,900)	3,268,802
100 GENERAL FUND TOTAL	**196,966,848**	**(196,966,848)**	**0**

(01) CITY COUNCIL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	766,349	802,028	884,966	922,811
Hourly Wages	102,144	87,808	-	-
Overtime	72	-	-	-
Health Benefits	176,688	235,047	225,284	184,827
Retirement Benefits	248,340	266,115	297,054	263,073
Other Personnel Expense	89,214	110,518	108,913	85,948
Personnel Expenses Subtotal	**1,382,807**	**1,501,516**	**1,516,217**	**1,456,659**
Non-Personnel Expenses				
Supplies & Services	48,725	38,797	105,847	105,880
Capital	-	-	3,190	3,190
Utilities	580	728	1,307	1,307
Non-Personnel Expenses Subtotal	**49,305**	**39,526**	**110,344**	**110,377**
TOTAL EXPENDITURES	**$ 1,432,112**	**$ 1,541,042**	**$ 1,626,561**	**$ 1,567,036**
REVENUES				
Other Revenue	(1,500)	-	-	-
TOTAL REVENUES	**$ (1,500)**	**$ -**	**$ -**	**$ -**
NET PROGRAM EXPENDITURES	**$ 1,430,612**	**$ 1,541,042**	**$ 1,626,561**	**$ 1,567,036**
REVENUE RECOVERY %	**0%**	**0%**	**N/A**	**N/A**
AUTHORIZED FULL TIME POSITIONS	**14.00**	**14.00**	**14.00**	**14.00**

(02) BOARDS & COMMISSIONS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Overtime	-	73	435	-
Other Personnel Expense	-	1	7	-
Personnel Expenses Subtotal	**-**	**74**	**442**	**-**
Non-Personnel Expenses				
Supplies & Services	32,601	15,953	27,341	11,841
Non-Personnel Expenses Subtotal	**32,601**	**15,953**	**27,341**	**11,841**
TOTAL EXPENDITURES	**$ 32,601**	**$ 16,027**	**$ 27,783**	**$ 11,841**
NET PROGRAM EXPENDITURES	**$ 32,601**	**$ 16,027**	**$ 27,783**	**$ 11,841**
REVENUE RECOVERY %	**0%**	**0%**	**0%**	**0%**
AUTHORIZED FULL TIME POSITIONS	**0.00**	**0.00**	**0.00**	**0.00**

(03) CITY CLERK

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	486,942	446,646	369,698	545,911
Hourly Wages	-	18,742	19,380	19,380
Health Benefits	78,084	92,931	97,104	89,594
Retirement Benefits	147,023	151,275	168,417	153,843
Other Personnel Expense	41,763	54,336	52,810	49,929
Personnel Expenses Subtotal	**753,811**	**763,930**	**707,409**	**858,657**
Non-Personnel Expenses				
Supplies & Services	171,244	243,283	276,350	159,285
Utilities	444	425	688	688
Non-Personnel Expenses Subtotal	**171,688**	**243,708**	**277,038**	**159,973**
TOTAL EXPENDITURES	**$ 925,499**	**$ 1,007,638**	**$ 984,447**	**$ 1,018,630**
REVENUES				
Revenue from Other Agencies	-	-	-	-
Charges for Services	(4,140)	(8,080)	(5,000)	(5,000)
Other Revenue	(2,312)	(11,797)	(4,000)	(4,000)
TOTAL REVENUES	**$ (6,452)**	**$ (19,877)**	**$ (9,000)**	**$ (9,000)**
NET PROGRAM EXPENDITURES	**$ 919,047**	**$ 987,761**	**$ 975,447**	**$ 1,009,630**
REVENUE RECOVERY %	**1%**	**2%**	**1%**	**1%**
AUTHORIZED FULL TIME POSITIONS	**6.00**	**6.00**	**6.00**	**6.00**

(04) CITY ATTORNEY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,620,721	1,650,708	1,778,487	1,950,081
Hourly Wages	-	-	1,852	1,852
Overtime	58	441	-	-
Health Benefits	182,148	248,975	221,719	216,299
Retirement Benefits	500,830	531,612	607,693	566,157
Other Personnel Expense	95,134	128,493	122,370	152,198
Personnel Expenses Subtotal	**2,398,891**	**2,560,229**	**2,732,121**	**2,886,587**
Non-Personnel Expenses				
Supplies & Services	423,129	291,279	303,300	308,800
Capital	-	-	4,948	4,948
Utilities	1,484	1,061	1,856	1,856
Non-Personnel Expenses Subtotal	**424,613**	**292,339**	**310,104**	**315,604**
TOTAL EXPENDITURES	**$ 2,823,504**	**$ 2,852,568**	**$ 3,042,225**	**$ 3,202,191**
REVENUES				
Charges for Services	(72,894)	(63,667)	(73,694)	(319,192)
Other Revenue	(44,995)	(95,861)	(95,126)	(295,126)
TOTAL REVENUES	**$ (117,889)**	**$ (159,528)**	**$ (168,820)**	**$ (614,318)**
NET PROGRAM EXPENDITURES	**$ 2,705,615**	**$ 2,693,040**	**$ 2,873,405**	**$ 2,587,873**
REVENUE RECOVERY %	**4%**	**6%**	**6%**	**19%**
AUTHORIZED FULL TIME POSITIONS	**14.00**	**14.00**	**14.00**	**15.00**

(05) ADMINISTRATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,225,722	1,281,379	1,309,038	1,244,887
Hourly Wages	3,732	-	-	-
Overtime	2,608	-	-	-
Health Benefits	139,234	158,902	154,014	139,367
Retirement Benefits	349,622	385,152	432,780	376,918
Other Personnel Expense	159,619	176,061	171,538	187,619
Personnel Expenses Subtotal	**1,880,537**	**2,001,494**	**2,067,370**	**1,948,791**
Non-Personnel Expenses				
Supplies & Services	168,017	112,600	88,812	150,187
Capital	-	-	3,416	3,416
Utilities	661	812	832	832
Non-Personnel Expenses Subtotal	**168,678**	**113,411**	**93,060**	**154,435**
TOTAL EXPENDITURES	**$ 2,049,215**	**$ 2,114,905**	**$ 2,160,430**	**$ 2,103,226**
REVENUES				
Charges for Services	(9,937)	(3,350)	(5,000)	(22,706)
Other Revenue	(21,472)	(259)	(33,000)	-
TOTAL REVENUES	**$ (31,409)**	**$ (3,609)**	**$ (38,000)**	**$ (22,706)**
NET PROGRAM EXPENDITURES	**$ 2,017,806**	**$ 2,111,296**	**$ 2,122,430**	**$ 2,080,520**
REVENUE RECOVERY %	**2%**	**0%**	**2%**	**1%**
AUTHORIZED FULL TIME POSITIONS	**10.00**	**10.00**	**10.00**	**10.00**

(06) INFORMATION TECHNOLOGY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,550,698	1,469,438	1,480,186	1,543,986
Hourly Wages	35,312	-	-	-
Overtime	786	395	-	-
Health Benefits	216,507	255,413	228,849	206,167
Retirement Benefits	463,630	457,137	508,769	455,554
Other Personnel Expense	114,383	138,831	149,221	143,791
Personnel Expenses Subtotal	**2,381,315**	**2,321,214**	**2,367,025**	**2,349,498**
Non-Personnel Expenses				
Supplies & Services	1,256,108	1,286,088	1,251,145	1,335,947
Capital	20,284	5,311	87,890	87,890
Utilities	2,915	3,084	11,907	11,907
Non-Personnel Expenses Subtotal	**1,279,306**	**1,294,483**	**1,350,942**	**1,435,744**
TOTAL EXPENDITURES	**$ 3,660,622**	**$ 3,615,698**	**$ 3,717,967**	**$ 3,785,242**
REVENUES				
Charges for Services	(21,973)	(10,860)	(10,000)	(110,987)
Other Revenue	-	(26,732)	(20,000)	(20,000)
Transfers In	0	-	(8,900)	(8,900)
TOTAL REVENUES	**$ (21,973)**	**$ (37,592)**	**$ (38,900)**	**$ (139,887)**
NET PROGRAM EXPENDITURES	**$ 3,638,648**	**$ 3,578,106**	**$ 3,679,067**	**$ 3,645,355**
REVENUE RECOVERY %	**1%**	**1%**	**1%**	**4%**
AUTHORIZED FULL TIME POSITIONS	**17.00**	**17.00**	**17.00**	**17.00**

(07) HUMAN RESOURCES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,347,601	1,254,299	1,458,640	1,691,120
Hourly Wages	31,874	84,698	28,560	28,560
Overtime	-	355	217	221
Health Benefits	220,763	248,726	245,138	244,467
Retirement Benefits	415,502	436,776	500,484	493,497
Other Personnel Expense	96,631	118,872	124,061	129,158
Personnel Expenses Subtotal	**2,112,372**	**2,143,725**	**2,357,100**	**2,587,023**
Non-Personnel Expenses				
Supplies & Services	320,490	418,211	411,670	418,970
Other Expenses	-	-	-	-
Capital	9,446	2,063	9,272	8,972
Utilities	1,730	1,851	1,457	1,457
Non-Personnel Expenses Subtotal	**331,667**	**422,125**	**422,399**	**429,399**
TOTAL EXPENDITURES	**$ 2,444,038**	**$ 2,565,850**	**$ 2,779,499**	**$ 3,016,422**
REVENUES				
Charges for Services	(54,487)	(124,194)	(181,389)	(335,479)
Other Revenue	(123,317)	(109,808)	(70,000)	(70,000)
Transfers In	(50,652)	(40,749)	(35,000)	(35,000)
TOTAL REVENUES	**$ (228,457)**	**$ (274,750)**	**$ (286,389)**	**$ (440,479)**
NET PROGRAM EXPENDITURES	**$ 2,215,581**	**$ 2,291,100**	**$ 2,493,110**	**$ 2,575,943**
REVENUE RECOVERY %	**9%**	**11%**	**10%**	**15%**
AUTHORIZED FULL TIME POSITIONS	**16.00**	**16.00**	**16.00**	**17.00**

(08) FINANCE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	2,022,479	1,994,180	2,140,034	2,235,635
Hourly Wages	26,559	53,381	64,380	64,380
Overtime	12,827	26,926	-	-
Health Benefits	339,256	415,116	420,778	358,833
Retirement Benefits	615,447	666,319	741,234	662,749
Other Personnel Expense	173,716	212,338	224,736	183,916
Personnel Expenses Subtotal	**3,190,284**	**3,368,259**	**3,591,162**	**3,505,513**
Non-Personnel Expenses				
Supplies & Services	246,474	378,475	261,065	434,056
Other Expenses	1,026	7,614	-	-
Capital	91	514	15,499	15,499
Utilities	1,652	1,914	2,212	2,212
Non-Personnel Expenses Subtotal	**249,243**	**388,517**	**278,776**	**451,767**
TOTAL EXPENDITURES	**$ 3,439,527**	**$ 3,756,776**	**$ 3,869,938**	**$ 3,957,280**
REVENUES				
Other Local Taxes	(45,647)	(59,644)	(55,000)	(55,000)
Licenses & Permits	-	(8,567)	(14,000)	(14,000)
Fines and Penalties	(12,257)	(1,691)	(30,000)	(30,000)
Use of Money & Property	(2,544)	(1,858)	-	-
Charges for Services	(67,448)	(100,727)	(36,500)	(203,194)
Other Revenue	(713,540)	(910,565)	(683,634)	(683,634)
Transfers In	(406,796)	(371,068)	(348,500)	(348,500)
TOTAL REVENUES	**$ (1,248,231)**	**$ (1,454,121)**	**$ (1,167,634)**	**$ (1,334,328)**
NET PROGRAM EXPENDITURES	**$ 2,191,296**	**$ 2,302,656**	**$ 2,702,304**	**$ 2,622,952**
REVENUE RECOVERY %	**36%**	**39%**	**30%**	**34%**
AUTHORIZED FULL TIME POSITIONS	**28.00**	**28.00**	**28.00**	**28.00**

(09) NON-DEPARTMENTAL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	422	133,350	(2,645,832)	(539,793)
Overtime	96,388	-	-	-
Health Benefits	1,342	-	41,010	41,010
Retirement Benefits	85,781	118,478	100,000	100,000
Other Personnel Expense	184,322	205,988	234,800	244,800
Personnel Expenses Subtotal	**368,255**	**457,816**	**(2,270,022)**	**(153,983)**
Non-Personnel Expenses				
Supplies & Services	3,402,182	1,877,378	3,503,533	1,668,697
Other Expenses	157,060	655,692	352,176	454,622
Capital	1,285,053	2,629,425	-	-
Utilities	1,038	49	7,645	3,984
Transfers Out	11,225,040	24,814,083	23,665,863	42,207,075
CIP Project Expenditures	533,503	146,748	-	-
Non-CIP Project Expenditures	376,604	351,408	-	-
Non-Personnel Expenses Subtotal	**16,980,480**	**30,474,783**	**27,529,217**	**44,334,379**
TOTAL EXPENDITURES	**$ 17,348,736**	**$ 30,932,598**	**$ 25,259,195**	**$ 44,180,396**
REVENUES				
Property Taxes	(33,349,111)	(56,564,774)	(58,252,471)	(59,964,838)
Other Local Taxes	(59,822,484)	(73,876,269)	(75,493,298)	(94,946,266)
Licenses & Permits	(12,812)	(2,178)	-	-
Use of Money & Property	(1,329,630)	(1,594,815)	(1,825,188)	(1,952,495)
Revenue from Other Agencies	(20,188,270)	(2,105,359)	(337,545)	(337,545)
Charges for Services	(1,185)	(49,180)	-	-
Other Revenue	(7,829,876)	(4,003,173)	(1,088,221)	(1,170,221)
Transfers In	(1,968,804)	(2,007,297)	(3,495,405)	(3,522,334)
TOTAL REVENUES	**$ (124,502,172)**	**$ (140,203,044)**	**$ (140,492,127)**	**$ (161,893,699)**
NET PROGRAM EXPENDITURES	**$ (107,153,436)**	**$ (109,270,445)**	**$ (115,232,932)**	**$ (117,713,303)**
REVENUE RECOVERY %	**N/A**	**N/A**	**N/A**	**N/A**
AUTHORIZED FULL TIME POSITIONS	**0.00**	**0.00**	**0.00**	**0.00**

(10) ANIMAL CARE FACILITY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,213,754	1,235,890	1,327,929	1,307,848
Hourly Wages	217,944	230,362	176,369	176,369
Overtime	71,216	70,521	51,575	52,607
Health Benefits	276,939	313,562	318,817	304,504
Retirement Benefits	384,610	413,852	463,466	393,493
Other Personnel Expense	123,951	151,284	155,721	113,579
Personnel Expenses Subtotal	**2,288,414**	**2,415,471**	**2,493,877**	**2,348,400**
Non-Personnel Expenses				
Supplies & Services	546,616	477,747	351,949	351,949
Other Expenses	4,620	5,094	4,500	4,500
Capital	2,323	75	6,282	6,282
Utilities	55,288	49,798	39,297	42,296
Internal Service Charges	-	-	53,200	53,200
Non-Personnel Expenses Subtotal	**608,848**	**532,714**	**455,228**	**458,227**
TOTAL EXPENDITURES	**$ 2,897,262**	**$ 2,948,185**	**$ 2,949,106**	**$ 2,806,628**
REVENUES				
Licenses & Permits	(112,308)	(162,007)	(175,300)	(175,300)
Fines and Penalties	(41,683)	(37,381)	(20,000)	(20,000)
Use of Money & Property	(183)	(104)	-	-
Charges for Services	(226,349)	(235,983)	(279,800)	(279,800)
Other Revenue	(1,121,766)	(881,046)	(778,970)	(778,970)
TOTAL REVENUES	**$ (1,502,289)**	**$ (1,316,521)**	**$ (1,254,070)**	**$ (1,254,070)**
NET PROGRAM EXPENDITURES	**$ 1,394,973**	**$ 1,631,664**	**$ 1,695,036**	**$ 1,552,558**
REVENUE RECOVERY %	**52%**	**45%**	**43%**	**45%**
AUTHORIZED FULL TIME POSITIONS	**21.75**	**21.75**	**21.25**	**21.25**

(11) ECONOMIC DEVELOPMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,097,073	1,147,294	1,203,003	1,291,677
Hourly Wages	23,888	53,816	6,151	6,151
Overtime	687	2,379	-	-
Health Benefits	172,362	203,697	218,767	189,425
Retirement Benefits	323,097	379,582	414,719	380,906
Other Personnel Expense	90,926	117,275	112,199	108,985
Personnel Expenses Subtotal	**1,708,033**	**1,904,043**	**1,954,839**	**1,977,144**
Non-Personnel Expenses				
Supplies & Services	193,028	116,748	168,422	168,422
Capital	-	-	1,520	1,520
Utilities	3,487	2,751	2,497	2,497
Non-Personnel Expenses Subtotal	**196,515**	**119,499**	**172,439**	**172,439**
TOTAL EXPENDITURES	**$ 1,904,548**	**$ 2,023,542**	**$ 2,127,278**	**$ 2,149,583**
REVENUES				
Use of Money & Property	(195)	(102)	-	-
Other Revenue	(988,542)	(1,195,633)	(1,062,970)	(1,062,970)
Transfers In	-	(10,334)	(10,334)	(10,334)
TOTAL REVENUES	**$ (988,737)**	**$ (1,218,382)**	**$ (1,073,304)**	**$ (1,073,304)**
NET PROGRAM EXPENDITURES	**$ 915,811**	**$ 805,160**	**$ 1,053,974**	**$ 1,076,279**
REVENUE RECOVERY %	**52%**	**60%**	**50%**	**50%**
AUTHORIZED FULL TIME POSITIONS	**14.00**	**15.00**	**14.00**	**14.00**

Budget Restructuring:

(1) The Cultural Arts Program was moved from the Economic Development Department to the Library Department in FY 2019.

(12) DEVELOPMENT SERVICES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,365,131	1,525,717	1,667,408	1,703,548
Hourly Wages	32,634	36,726	28,517	28,517
Overtime	250	116	1,632	1,632
Health Benefits	244,380	317,808	305,943	281,290
Retirement Benefits	444,646	491,599	568,995	502,716
Other Personnel Expense	100,750	141,163	140,213	126,688
Personnel Expenses Subtotal	**2,187,792**	**2,513,128**	**2,712,708**	**2,644,391**
Non-Personnel Expenses				
Supplies & Services	121,180	134,111	148,878	174,894
Other Expenses	15	35,596	12,000	12,000
Capital	-	-	500	500
Utilities	1,765	1,915	2,375	2,375
Internal Service Charges	-	-	23,635	23,635
Non-Personnel Expenses Subtotal	**122,960**	**171,622**	**187,388**	**213,404**
TOTAL EXPENDITURES	**$ 2,310,752**	**$ 2,684,751**	**$ 2,900,096**	**$ 2,857,795**
REVENUES				
Licenses & Permits	(400,457)	(492,776)	(395,000)	(395,000)
Fines and Penalties	(206,202)	(343,585)	(319,000)	(345,016)
Charges for Services	(168,407)	(195,501)	(195,170)	(195,170)
Other Revenue	(106,273)	(65,816)	(168,977)	(103,977)
Transfers In	(968,472)	(968,472)	(1,095,472)	(1,095,472)
TOTAL REVENUES	**$ (1,849,811)**	**$ (2,066,150)**	**$ (2,173,619)**	**$ (2,134,635)**
NET PROGRAM EXPENDITURES	**$ 460,941**	**$ 618,601**	**$ 726,477**	**$ 723,160**
REVENUE RECOVERY %	**80%**	**77%**	**75%**	**75%**
AUTHORIZED FULL TIME POSITIONS	**20.00**	**20.00**	**20.00**	**20.00**

(13) ENGINEERING/CAPITAL PROJECTS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	3,896,043	4,030,692	4,356,140	4,668,558
Hourly Wages	27,653	26,539	38,307	38,307
Overtime	79,965	79,134	123,403	125,872
Health Benefits	567,221	694,139	714,570	642,591
Retirement Benefits	1,216,383	1,299,800	1,494,830	1,373,667
Other Personnel Expense	283,089	345,652	363,482	380,667
Personnel Expenses Subtotal	**6,070,354**	**6,475,957**	**7,090,732**	**7,229,662**
Non-Personnel Expenses				
Supplies & Services	379,252	337,593	341,834	366,083
Other Expenses	75,665	60,924	108,500	108,500
Capital	9,169	6,414	10,000	10,000
Utilities	852,299	937,796	867,081	863,671
Internal Service Charges	-	-	144,695	144,695
Transfers Out	388,667	388,146	391,000	386,611
Non-Personnel Expenses Subtotal	**1,705,052**	**1,730,874**	**1,863,110**	**1,879,560**
TOTAL EXPENDITURES	**$ 7,775,407**	**$ 8,206,831**	**$ 8,953,842**	**$ 9,109,222**
REVENUES				
Licenses & Permits	(73,087)	(109,402)	(105,966)	(105,966)
Fines and Penalties	(100)	-	-	-
Charges for Services	(1,026,078)	(1,856,576)	(845,885)	(1,103,212)
Other Revenue	(4,106,014)	(3,991,270)	(4,700,984)	(5,137,262)
Revenue from Other Agencies	(1,000)	(2,000)	-	-
Use of Money & Property	(19,630)	-	-	-
Transfers In	(1,143,665)	(1,103,094)	(1,084,728)	(1,189,428)
TOTAL REVENUES	**$ (6,369,573)**	**$ (7,062,343)**	**$ (6,737,563)**	**$ (7,535,868)**
NET PROGRAM EXPENDITURES	**$ 1,405,833**	**$ 1,144,488**	**$ 2,216,279**	**$ 1,573,354**
REVENUE RECOVERY %	**82%**	**86%**	**75%**	**83%**
AUTHORIZED FULL TIME POSITIONS	**0.00**	**46.00**	**46.00**	**46.00**

(14) POLICE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	27,224,580	28,656,033	29,899,305	30,545,948
Hourly Wages	344,872	211,875	218,110	218,110
Overtime	3,371,886	3,184,728	2,970,973	2,918,859
Health Benefits	4,305,641	4,646,337	5,128,384	4,332,044
Retirement Benefits	9,044,991	10,496,356	11,705,605	14,237,795
Other Personnel Expense	2,129,383	2,754,326	2,634,293	2,524,028
Personnel Expenses Subtotal	**46,421,351**	**49,949,655**	**52,556,670**	**54,776,784**
Non-Personnel Expenses				
Supplies & Services	3,208,010	3,260,710	2,389,185	2,010,850
Other Expenses	114,863	88,063	123,243	103,243
Capital	-	85,643	-	-
Utilities	498,219	567,390	388,473	412,372
Internal Service Charges	-	-	1,000,423	1,000,423
Transfers Out	-	-	-	-
Non-Personnel Expenses Subtotal	**3,821,092**	**4,001,807**	**3,901,324**	**3,526,888**
TOTAL EXPENDITURES	**$ 50,242,443**	**$ 53,951,462**	**$ 56,457,994**	**$ 58,303,672**
REVENUES				
Licenses & Permits	(219,532)	(218,242)	(230,847)	(241,170)
Fines and Penalties	(761,924)	(859,479)	(754,423)	(754,423)
Use of Money & Property	(16,433)	(27,375)	(8,000)	(3,000)
Revenue from Other Agencies	(1,252,570)	(1,174,656)	(1,244,786)	(1,227,286)
Charges for Services	(4,216,983)	(4,226,115)	(4,313,583)	(2,910,667)
Other Revenue	(127,402)	(101,771)	(142,360)	(155,740)
Transfers In	(404,445)	(404,445)	(404,445)	(566,016)
TOTAL REVENUES	**$ (6,999,289)**	**$ (7,012,083)**	**$ (7,098,444)**	**$ (5,858,302)**
NET PROGRAM EXPENDITURES	**$ 43,243,154**	**$ 46,939,379**	**$ 49,359,550**	**$ 52,445,370**
REVENUE RECOVERY %	**14%**	**13%**	**13%**	**10%**
AUTHORIZED FULL TIME POSITIONS	**326.50**	**332.50**	**332.50**	**332.50**

Budget Restructuring:

(1) The City Jail division was moved from the General Fund into a new Enterprise Fund called City Jails (Fund 405) in FY 2020.

(15) FIRE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	12,666,718	13,835,940	14,622,762	13,870,646
Hourly Wages	47,422	39,075	4,940	4,940
Overtime	5,175,042	6,327,124	3,889,651	4,016,113
Health Benefits	2,167,726	2,307,496	2,825,700	2,315,307
Retirement Benefits	4,556,419	5,077,814	5,877,811	7,166,229
Other Personnel Expense	902,823	1,184,212	1,091,608	1,117,872
Personnel Expenses Subtotal	**25,516,151**	**28,771,661**	**28,312,472**	**28,491,107**
Non-Personnel Expenses				
Supplies & Services	2,499,216	2,603,321	1,316,274	2,131,858
Capital	48,603	189	-	-
Utilities	200,540	205,369	180,529	193,717
Internal Service Charges	-	-	955,878	955,878
Transfers Out	62,326	62,326	62,326	62,326
Non-Personnel Expenses Subtotal	**2,810,684**	**2,871,205**	**2,515,007**	**3,343,779**
TOTAL EXPENDITURES	**$ 28,326,835**	**$ 31,642,867**	**$ 30,827,479**	**$ 31,834,886**
REVENUES				
Licenses & Permits	(448,690)	(583,225)	(687,519)	(680,489)
Use of Money & Property	(18,189)	(20,868)	(15,600)	-
Revenue from Other Agencies	(669,407)	(744,592)	(664,000)	(610,000)
Charges for Services	(1,015,743)	(931,930)	(706,257)	(574,330)
Other Revenue	(1,419,573)	(1,591,311)	(198,085)	(198,085)
Transfers In	(968,882)	(972,453)	(1,890,480)	(1,816,721)
TOTAL REVENUES	**$ (4,540,484)**	**$ (4,844,379)**	**$ (4,161,941)**	**$ (3,879,625)**
NET PROGRAM EXPENDITURES	**$ 23,786,352**	**$ 26,798,487**	**$ 26,665,538**	**$ 27,955,261**
REVENUE RECOVERY %	**16%**	**15%**	**14%**	**12%**
AUTHORIZED FULL TIME POSITIONS	**136.00**	**136.00**	**148.00**	**137.00**

(16) PUBLIC WORKS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	7,150,751	6,816,976	5,514,766	5,625,105
Hourly Wages	395,856	354,478	84,363	84,363
Overtime	258,243	296,682	105,949	107,878
Health Benefits	1,522,411	1,668,020	1,186,614	1,139,226
Retirement Benefits	2,097,824	2,233,286	1,821,955	1,667,777
Other Personnel Expense	661,162	850,555	617,478	507,717
Personnel Expenses Subtotal	**12,086,247**	**12,219,996**	**9,331,125**	**9,132,066**
Non-Personnel Expenses				
Supplies & Services	3,620,948	2,828,564	1,543,196	1,426,549
Other Expenses	23,632	23,429	15,000	15,000
Capital	87,838	12,092	75,171	140,171
Utilities	3,048,842	3,400,627	555,619	593,922
Internal Service Charges	-	-	464,748	464,748
Transfers Out	-	40,133	-	-
Non-CIP Project Expenditures	-	19,389	-	-
Non-Personnel Expenses Subtotal	**6,781,259**	**6,324,234**	**2,653,734**	**2,640,390**
TOTAL EXPENDITURES	**$ 18,867,506**	**$ 18,544,230**	**$ 11,984,859**	**$ 11,772,456**
REVENUES				
Licenses & Permits	-	-	-	-
Fines and Penalties	-	-	-	-
Use of Money & Property	(371,086)	(307,453)	(27,700)	(27,700)
Revenue from Other Agencies	-	-	-	-
Charges for Services	(110,168)	(140,773)	32,345	(67,655)
Other Revenue	(2,014,954)	(1,354,492)	(1,549,930)	(1,928,150)
Transfers In	(4,697,254)	(4,717,434)	(5,321,317)	(5,230,315)
TOTAL REVENUES	**$ (7,193,462)**	**$ (6,520,152)**	**$ (6,866,602)**	**$ (7,253,820)**
NET PROGRAM EXPENDITURES	**$ 11,674,044**	**$ 12,024,077**	**$ 5,118,257**	**$ 4,518,636**
REVENUE RECOVERY %	**38%**	**35%**	**57%**	**62%**
AUTHORIZED FULL TIME POSITIONS	**162.50**	**116.00**	**79.00**	**82.00**

Budget Restructuring:

(1) The Parks Division was moved from the Public Works Department to the Recreation Department in FY 2019.

(17) PARKS AND RECREATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,257,842	1,283,771	3,280,970	3,711,709
Hourly Wages	1,075,459	1,135,010	1,331,839	1,331,839
Overtime	2,349	4,702	12,968	13,230
Health Benefits	225,224	256,287	832,779	750,289
Retirement Benefits	435,937	456,254	1,221,754	1,113,895
Other Personnel Expense	119,607	136,571	380,723	298,090
Personnel Expenses Subtotal	**3,116,417**	**3,272,595**	**7,061,033**	**7,219,052**
Non-Personnel Expenses				
Supplies & Services	598,543	557,350	983,466	959,603
Other Expenses	171,180	85,219	80,500	80,900
Capital	23,140	639	2,523	2,523
Utilities	357,472	361,199	2,461,897	2,608,646
Internal Service Charges	-	-	326,315	320,917
Non-Personnel Expenses Subtotal	**1,150,336**	**1,004,406**	**3,854,701**	**3,972,589**
TOTAL EXPENDITURES	**$ 4,266,753**	**$ 4,277,001**	**$ 10,915,734**	**$ 11,191,641**
REVENUES				
Use of Money & Property	(812,115)	(853,000)	(1,019,128)	(1,029,482)
Revenue from Other Agencies	(7,351)	(12,144)	(7,233)	(7,233)
Charges for Services	(1,239,120)	(1,490,236)	(1,472,810)	(1,466,510)
Other Revenue	(113,200)	(110,419)	(110,182)	(189,682)
TOTAL REVENUES	**$ (2,171,786)**	**$ (2,465,798)**	**$ (2,609,353)**	**$ (2,692,907)**
NET PROGRAM EXPENDITURES	**$ 2,094,968**	**$ 1,811,203**	**$ 8,306,381**	**$ 8,498,734**
REVENUE RECOVERY %	**51%**	**58%**	**24%**	**24%**
AUTHORIZED FULL TIME POSITIONS	**17.00**	**17.00**	**54.50**	**54.50**

Budget Restructuring:

(1) The Parks Division was moved from the Public Works Department to the Recreation Department in FY 2019.

(18) LIBRARY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,616,224	1,589,576	1,790,226	1,868,351
Hourly Wages	731,344	717,943	679,021	679,021
Overtime	-	-	-	-
Health Benefits	309,689	325,986	366,058	330,494
Retirement Benefits	564,256	543,627	622,755	569,493
Other Personnel Expense	142,885	164,471	171,243	148,538
Personnel Expenses Subtotal	**3,364,397**	**3,341,603**	**3,629,303**	**3,595,897**
Non-Personnel Expenses				
Supplies & Services	213,462	256,159	201,994	225,994
Other Expenses	550	828	400	400
Utilities	289,691	325,101	257,704	273,066
Internal Service Charges	-	-	3,345	3,345
Non-Personnel Expenses Subtotal	**503,702**	**582,088**	**463,443**	**502,805**
TOTAL EXPENDITURES	**$ 3,868,099**	**$ 3,923,691**	**$ 4,092,746**	**$ 4,098,702**
REVENUES				
Fines and Penalties	(100,845)	(89,874)	(118,000)	(118,000)
Use of Money & Property	(38,967)	(35,317)	(57,550)	(52,550)
Revenue from Other Agencies	(6,010)	(15,015)	(2,000)	(2,000)
Charges for Services	(533,824)	(782,478)	(315,013)	(657,100)
Other Revenue	(7,862)	(4,959)	(8,850)	(250)
TOTAL REVENUES	**$ (687,507)**	**$ (927,643)**	**$ (501,413)**	**$ (829,900)**
NET PROGRAM EXPENDITURES	**$ 3,180,592**	**$ 2,996,048**	**$ 3,591,333**	**$ 3,268,802**
REVENUE RECOVERY %	**18%**	**24%**	**12%**	**20%**
AUTHORIZED FULL TIME POSITIONS	**22.50**	**22.50**	**24.00**	**24.00**

Budget Restructuring:

(1) The Cultural Arts Program was moved from the Economic Development Department to the Library Department in FY 2019.

DEVELOPMENT SERVICES FUND

Development Services Fund

The Development Services fund accounts for revenues and expenditures related to the processing of development plans and permits. The fund provides Planning, Building, Engineering, Landscape Architecture, and permitting services to property owners, developers, and the City as required for the entitlement and/or improvement of property. The services provided encompass most development activities, including land use entitlements; public infrastructure, open space, and landscape planning; public infrastructure construction, grading and building permits.

Historically, the staff involved in the processing of development plans and permits were reflected in the City's General Fund. Beginning in fiscal year 2009, all the staff involved in the processing of development plans and permits were budgeted directly in the Development Services Fund. Consolidating all development service cost centers in a single fund clearly delineates development related costs and revenues from General Fund supported services; thereby making the nexus between development related activities, costs, fees, and revenues more transparent. This also allows operating expenses to be adjusted to coincide with changes in demand for development services. This adjustment of operating expenses aids in avoiding impacts to the General Fund when revenue fluctuations occur as result of changes in development activity.

In fiscal year 2012, the Development Services fund was accounted for as an enterprise fund.

REVENUES

The proposed fiscal year 2020 budget reflects the continued effort of balancing development related resources along with the demand for development related services. Fiscal year 2020 revenues and fund balances are projected to be sufficient to support projected expenditures.

Development related revenues consist of two categories: development processing fee revenues and deposit based revenues. Development processing fee revenues include building permits, planning fees, other building department fees, and engineering fees. Deposit based revenues are generated through staff time reimbursements related to specific projects. The City is anticipating that the following major projects will continue to move forward in fiscal year 2020:

- Bayfront Redevelopment Project
- Millenia Project
- Freeway Commercial North
- Otay Ranch Villages
- University Land Entitlement Projects

Projections for fiscal year 2020 revenues were based on a trend analysis of fiscal year 2018 actual revenues and current fiscal year 2019 projections. Staff has taken into account the revenue changes needed as part of resource realignment and cost recovery model. A summary of the changes by category are listed below:

- Licenses and Permits – The increase in this category of $0.03 million, reflects a slight increase for projected development activity.

- Charges for Service – The $0.15 million decrease in this category reflects a re-categorization of revenues to the Other Revenue category.

- Other Revenue – Based on current revenue trends, this category has been increased by $0.2 million.

- Transfers In – The increase of $0.07 million is from a general fund subsidy.

The following table compares the fiscal year 2019 Adopted Budget revenues to the fiscal year 2020 Proposed Budget revenues.

Development Services Fund Revenues

Category	FY2019 ADOPTED	FY2020 PROPOSED	Change	% Change
Other Local Taxes	$ 7,000	$ 7,000	$ -	0.0%
Licenses and Permits	$ 3,699,005	$ 3,729,495	$ 30,490	0.8%
Charges for Services	$ 5,858,114	$ 5,706,779	$ (151,335)	-2.6%
Other Revenue	$ 390,464	$ 582,985	$ 192,521	49.3%
Transfers In	$ 463,791	$ 537,991	$ 74,200	16.0%
Total Revenues	**$ 10,418,374**	**$ 10,564,250**	**$ 145,876**	**1.4%**

EXPENDITURES

The fiscal year 2020 Proposed Budget includes funding for 57.0 positions in the Development Services Fund.

A summary of changes between the fiscal year 2019 Adopted Budget to the fiscal year 2020 Proposed Budget by category are listed as follows:

- Personnel Services – This category reflects a net increase of $0.3 million for additional positions and negotiated salary increases.
- Supplies and Services – Increase of $0.02 million for increased costs of supplies and services expenditures.
- Other Expenses – This category has increased by $0.2 million to cover additional credit card transaction fees and for additional reimbursements to other agencies.
- Capital – The increase of $0.03 million is additional funding for a vehicle purchase.

The following table compares the fiscal year 2019 Adopted Budget expenditures to the fiscal year 2020 Proposed Budget expenditures.

Development Services Fund Expenditures

Category	FY 2019 ADOPTED	FY 2020 PROPOSED	Change	% Change
Personnel Services	$ 7,972,944	$ 8,241,568	$ 268,624	3.4%
Supplies and Services	$ 823,938	$ 841,238	$ 17,300	2.1%
Other Expenses	$ 195,000	$ 371,000	$ 176,000	90.3%
Capital	$ 85,500	$ 110,500	$ 25,000	29.2%
Utilities	$ 5,650	$ 5,650	$ -	0.0%
Internal Service Charges	$ 38,622	$ 38,622	$ -	0.0%
Transfers Out	$ 1,923,648	$ 1,923,648	$ -	0.0%
Total Expenditures	**$ 11,045,302**	**$ 11,532,226**	**$ 486,924**	**4.4%**

DEVELOPMENT SERVICES FUND (408)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	6,106,340	9,819,445	7,972,944	8,241,568
Supplies & Services	384,463	605,112	823,938	841,238
Other Expenses	127,695	239,585	195,000	371,000
Other Capital	9,243	(254)	85,500	110,500
Utilities	5,062	4,169	5,650	5,650
Internal Service Charges	-	-	38,622	38,622
Transfers Out	1,796,648	1,796,648	1,923,648	1,923,648
Non-CIP Project Expenditures	22,851	21,067	-	-
TOTAL EXPENDITURES	**$ 8,452,302**	**$ 12,485,773**	**$ 11,045,302**	**$ 11,532,226**
REVENUES				
Taxes	(8,359)	(33,528)	(7,000)	(7,000)
Licenses & Permits	(2,583,881)	(4,912,194)	(3,699,005)	(3,729,495)
Use Money/Property	-	22,482	-	-
Charges for Services	(4,194,029)	(5,335,413)	(5,858,114)	(5,706,779)
Other Revenue	(506,387)	(354,099)	(390,464)	(582,985)
Transfers In	(841,759)	(463,714)	(463,791)	(537,991)
TOTAL REVENUES	**$ (8,134,415)**	**$ (11,076,466)**	**$ (10,418,374)**	**$ (10,564,250)**
NET PROGRAM EXPENDITURES	**$ 317,887**	**$ 1,409,307**	**$ 626,928**	**$ 967,976**

CITY OF
CHULA VISTA

SUCCESSOR AGENCY AND HOUSING FUNDS

Successor Agency Funds

Housing Authority Funds

Successor Agency Funds

On December 29, 2011, the California Supreme Court upheld AB x1 26 dissolving California redevelopment agencies. Effective February 1, 2012, all redevelopment agencies were dissolved, and the City of Chula Vista assumed the role of Successor Agency (City Council resolution 2011-164).

The Successor Agency is responsible for the wind down of the former Redevelopment Agency activities and obligations. The act of winding down the former Redevelopment Agency is significant. The Successor Agency will continue to oversee and implement all legally obligated contracted work, projects and programs as well as dispose of the former Redevelopment Agency assets. Since approximately 68% of the former Redevelopment Agency-owned land (24 acres of 35.24 acres) is contaminated there are clean up requirements as well as remediation that will be necessary to dispose of these properties. Significant administrative obligations will continue to exist in the preparation of budgets and documentation to be submitted to and reviewed by the Successor Agency, Oversight Board, County of San Diego and the State Department of Finance.

As required by AB x1 26, an Oversight Board, composed of affected taxing entities within the City, was created. The primary responsibility of the Oversight Board is reviewing and approving the Recognized Obligation Payment Schedule and serving in a fiduciary role to the taxing entities that the Oversight Board represents. Some historical information follows regarding the former Redevelopment Agency. It is anticipated that the Oversight Board will be transitioned to one central County Oversight Board in fiscal year 2019.

The Chula Vista Redevelopment Agency was created on October 24, 1972 by City Council Ordinance. The goals of the former Redevelopment Agency were to reduce blight and to encourage new development, reconstruction, and rehabilitation of residential, commercial, industrial, and retail uses. Since the Agency's creation, the City adopted and amended six project areas to encompass a total of approximately 3,563 acres of City territory. Land uses within these areas are mostly commercial and industrial, but also includes some residential and public uses (e.g., governmental administrative centers, corporation yards, streets, etc.).

FUND DESCRIPTIONS

The Successor Agency budget is organized into Redevelopment Obligation Retirement Fund (RORF) and debt service funds. The RORF accounts for the staffing and other expenditures required in winding down activities of the former Redevelopment Agency. The Debt Service funds are used to pay for the former Redevelopment Agency's debt service on its outstanding Tax Allocation Bonds, loans and other debt of the former Redevelopment Agency.

Several funds were eliminated as a result of the dissolution of the Redevelopment Agency. The eliminated funds are former operating funds 317, 611, 651 and pass-through funds 671-675. In addition, the debt service funds listed below replace funds 691 and 693-697.

Operating Funds

- Fund 318: Redevelopment Obligation Retirement Fund (RORF)
  The RORF will serve as the primary operating funds in the winding down of the former Redevelopment Agency. This fund will be used to pay the documented enforceable obligations of the former redevelopment agency that have been approved by the Successor Agency Oversight Board and the State Department of Finance.

Debt Service Funds

The Debt Service funds are used to pay for former Redevelopment Agency debt service on its outstanding Tax Allocation Bonds, loans and other debt of the former Redevelopment Agency.

- Fund 661: 2005 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program
  In April 2005, the Agency entered into a Loan Agreement with the California Statewide Communities Development Authority to borrow the amount of $765,000. This amount was used to pay the Agency's portion of the 2005 Educational Revenue Augmentation Fund (ERAF) to the County of San Diego pursuant to Section 33681.12 of the California Health and Safety Code. This loan was paid off in fiscal year 2015.

- Fund 662: 2006 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program
  In April 2006, the Agency entered into a Loan Agreement with the California Statewide Communities Development Authority to borrow the amount of $930,000. This amount was used to pay the Agency's portion of the 2006 Educational Revenue Augmentation Fund (ERAF) to the County of San Diego pursuant to Section 33681.12 of the California Health and Safety Code. This loan was paid off in fiscal year 2016.

- Fund 663: 2006 Senior Tax Allocation Refunding Bonds, Series A
  In July 2006, the Redevelopment Agency issued the 2006 Senior Tax Allocation Bonds, Series A in the amount of $13,435,000 to refinance the Agency's outstanding Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds Series A (the "1994 A Bonds). The original bonds were issued to finance improvements in the Bayfront/Town Centre Project Areas. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.

- Fund 664: 2006 Subordinate Tax Allocation Refunding Bonds, Series B
  In July 2006, the Redevelopment Agency issued the 2006 Subordinate Tax Allocation Bonds, Series B in the amount of $12,325,000 to refinance the Agency's outstanding Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds Series D (the "1994 D Bonds) and the 1994 Subordinate Tax Allocation Refunding Bonds, Series C (the 1994 C Bonds). The original bonds were issued to finance improvements in the Bayfront/Town Centre Project Areas. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.

- Fund 665: RDA 2008 Tax Allocation Refunding Bonds (TARBs)
  This fund was established to account for the debt service payments for the refunding of the Redevelopment Agency 2000 Tax Allocation Bonds (Merged Redevelopment Project) in the amount of $21,625,000. The Merged Redevelopment Project was created on August 22, 2000, pursuant to an amendment to the redevelopment plans for three of the Agency's four existing redevelopment projects, the Town Centre II Project Area, the Otay Valley Project Area and the Southwest Project Area. The Merged Project Area was amended in 2004 adding 494 acres. The Bonds were issued to provide funds for the repayment of certain obligations of the Merged Redevelopment Project and other interfund loans, and for general redevelopment purposes. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.

- Fund 666: 2016 Tax Allocation Refunding Bonds
  In July 2016, the Successor Agency issued the Tax Allocation Refunding Bonds in the amount of $29,315,000 to refinance the Agency's outstanding 2006 Senior Tax Allocation Refunding Bonds, Series A, 2006 Subordinate Tax Allocation Refunding Bonds, Series B, and the 2008 Tax Allocation Refunding Bonds. The Annual Debt Service is paid from property tax increments generated in the project areas. The term of the bonds runs through 2036.

- Fund 692: Long Term Advances Debt Service Fund – Redevelopment Agency
  This fund was established to account for Redevelopment Agency inter-fund loans.

REVENUES

A summary of revenues by category are listed below:

- Property Taxes – The revenues in this category are received due to the dissolution of the Redevelopment Agency. Property tax increment revenues are now received by the County of San Diego and will be distributed to the Successor Agency based on documented enforceable obligations that have been approved by both the Successor Agency Oversight Board and the State Department of Finance.

- Transfers In – The Transfer-In amount for the fiscal year 2020 Proposed Budget has remained unchanged.

The table below provides a revenue comparison of the fiscal year 2019 Adopted Budget to the fiscal year 2020 Proposed Budget. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Redevelopment/Successor Agency Operating Fund Revenues

Category	Fund 318 FY 2019 ADOPTED	Fund 318 FY 2020 PROPOSED	Change	% Change
Property Taxes	$ 4,967,150	$ 4,967,150	$ -	0.0%
Transfers In	$ 3,709	$ -	$ (3,709)	-100.0%
Total Revenues	**$ 4,970,859**	**$ 4,967,150**	**$ (3,709)**	-0.1%

EXPENDITURES

Expenditures for fiscal year 2020 are winding down for the former Redevelopment Agency activities and documented enforceable obligations.

- Transfers Out – The transfers out expenditure category accounts for the required debt service for the Successor Agency. Bonded debt service for the 2016 TARBS is approximately $2.8 million. The Transfers Out category has increased due to the scheduled increase of the debt service payments related to the 2016 Tax Allocation Refunding Bonds.

The table below provides a comparison of the 2019 Adopted Budget expenditures to the fiscal year 2020 Proposed Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Funds 318 FY 2019 ADOPTED	Funds 318 FY 2020 PROPOSED	Change	% Change
Supplies and Services	$ 6,000	$ 6,000	$ -	0.0%
Other Expenses	$ 629,000	$ 629,000	$ -	0.0%
Transfers Out	$ 2,802,925	$ 2,812,075	$ 9,150	0.3%
Total Expenditures	**$ 3,437,925**	**$ 3,447,075**	**$ 9,150**	0.3%

RDA SUCCESSOR AGENCY FUND (318)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	17,564	10,386	6,000	6,000
Other Expenses	748,111	812,058	629,000	629,000
Other Capital	-	876,923	-	-
Utilities	857	-	-	-
Transfers Out	4,306,555	2,563,238	2,802,925	2,812,075
TOTAL EXPENDITURES	**$ 5,073,087**	**$ 4,262,604**	**$ 3,437,925**	**$ 3,447,075**
REVENUES				
Taxes	(3,870,883)	(4,378,545)	(4,967,150)	(4,967,150)
Use Money/Property	(6,027)	(17,416)	-	-
Transfers In	(13,421)	-	(3,709)	-
TOTAL REVENUES	**$ (3,876,573)**	**$ (3,738,333)**	**$ (4,970,859)**	**$ (4,967,150)**
NET PROGRAM EXPENDITURES	**$ 1,196,514**	**$ 524,271**	**$ (1,532,934)**	**$ (1,520,075)**

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	4,075	6,663	5,000	5,000
Other Expenses	1,899,379	1,014,033	1,482,925	2,807,075
Transfers Out	44,368,383	-	3,709	-
TOTAL EXPENDITURES	**$ 46,271,837**	**$ 1,020,696**	**$ 1,491,634**	**$ 2,812,075**
REVENUES				
Use Money/Property	(344,854)	(611)	-	-
Other Revenue	(4,454,034)	-	-	-
Transfers In	(48,661,650)	(2,563,238)	(2,802,925)	(2,812,075)
TOTAL REVENUES	**$ (53,460,537)**	**$ (2,563,848)**	**$ (2,802,925)**	**$ (2,812,075)**
NET PROGRAM EXPENDITURES	**$ (7,188,700)**	**$ (1,543,153)**	**$ (1,311,291)**	**$ -**

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
661-05 ERAF - SA	1,847	-	1,848	-
662-06 ERAF - SA	1,859	-	1,861	-
663-06 TABs Series A - SA	1,853,435	-	-	-
664-06 TABs Series B - SA	2,136,115	-	-	-
665-08 TABs - SA	2,619,769	-	-	-
666-2016 TARBs	39,658,812	1,020,696	1,137,925	2,812,075
692-Long-Term Advances DSF-RDA SA	-	-	350,000	-
TOTAL EXPENDITURES	**$ 46,271,837**	**$ 1,020,696**	**$ 1,491,634**	**$ 2,812,075**
REVENUES				
661-05 ERAF - SA	(1)	-	-	-
662-06 ERAF - SA	(625)	-	-	-
663-06 TABs Series A - SA	(9,730,362)	-	-	-
664-06 TABs Series B - SA	(9,456,072)	-	-	-
665-08 TABs - SA	(21,842,593)	-	-	-
666-2016 TARBs	(11,639,467)	(2,563,848)	(2,802,925)	(2,812,075)
692-Long-Term Advances DSF-RDA SA	(791,419)	-	-	-
TOTAL REVENUES	**$ (53,460,537)**	**$ (2,563,848)**	**$ (2,802,925)**	**$ (2,812,075)**
NET PROGRAM EXPENDITURES	**$ (7,188,700)**	**$ (1,543,153)**	**$ (1,311,291)**	**$ -**

CITY OF
CHULA VISTA

Housing Authority Funds

The Housing Authority was formed in 1993. A Housing Authority can provide tax-exempt bond financing, own and operate housing, and operate various housing programs. The Section 8 Housing Choice Voucher program, including public housing in Chula Vista, is operated by the County of San Diego Housing Authority. With the elimination of the City's Redevelopment Agency in 2012, the Housing Authority assumed the housing functions of the former Redevelopment Agency, becoming a "Successor Housing Agency". Housing Authority staff provides comprehensive housing services for the City including new affordable housing development and program administration.

The Chula Vista Housing Authority fund is the clearinghouse for all housing related staff activity. Included in this fund are personnel expenses which are reimbursed by various funding sources such as the US Department of Housing and Urban Development Grant Funds and Low/Moderate Income Housing Funds. The Housing Fund will receive $1 million in staff time reimbursements for managing the City's Affordable Housing projects and programs, administering State and Federal Grant Programs, and for monitoring bond covenants for multifamily housing revenue bonds issued by the City's Housing Authority. The Housing Authority focuses on the development of sustainable neighborhoods through investments in and administration of programs that seek to improve, preserve, and increase the supply of affordable housing in Chula Vista and serve low income residents such as:

- Long-range planning of housing goals and annual monitoring of Housing Element goals
- Predevelopment financing
- Financing and assistance in the production of affordable rental housing through new construction and acquisition/rehabilitation
- Rehabilitation grants and loans for small owner-occupied and rental properties
- Providing rental assistance
- Expanding home ownership opportunities for first-time homebuyers
- Assistance to homeless shelter/service providers
- Overseeing contracts with social service agencies for the provision of services to low/moderate income residents
- Developing and implementing policies and programs related to affordable housing

FUND DESCRIPTIONS

Operating Funds

- Fund 313: Chula Vista Housing Authority
  The Chula Vista Housing Authority Fund accounts for all housing related activities funded through the Low/Moderate Income Housing Fund and those eligible for reimbursement such as the U.S. Department of Housing and Urban Development Block Grant Funds.

- Fund 319: Successor Agency Housing Fund
  The City's Housing Authority became the Successor Housing Agency. This fund accounts for all assets (except fund balance) originally held by the Low and Moderate Income Housing fund and will account for activities similar to the Low and Moderate Income Housing program. The fund revenues are not discretionary and must be used for the production of affordable housing.

REVENUES

Below is a summary of fiscal year 2020 changes by category:

- Charges for Services – Adjustment of $0.05 million to accurately account for bond administration fees.
- Other Revenue – The revenue in this category has decrease by $0.4 million primarily due to the removal of RDA Housing reimbursement.

The table below provides a comparison of the fiscal year 2019 Adopted Budget to the fiscal year 2020 Proposed Budget revenues. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Housing Authority Operating Fund Revenues

Category	Funds 313/319 FY 2019 ADOPTED	Funds 313/319 FY 2020 PROPOSED	Change	% Change
Use of Money & Property	$ 215,000	$ 215,000	$ -	0.0%
Charges for Services	$ 100,000	$ 150,000	$ 50,000	50.0%
Other Revenue	$ 1,359,060	$ 912,407	$ (446,653)	-32.9%
Total Revenues	**$ 1,674,060**	**$ 1,277,407**	**$ (396,653)**	-23.7%

EXPENDITURES

Expenditure changes for fiscal year 2020 for the Housing Authority are summarized below:

- Personnel Services – Decreases are attributed to a change in methodology for the distribution of workers compensation and PERS unfunded liability costs.
- Supplies and Services – The budget has increased by $0.06 million from the fiscal year 2019 Adopted Budget. This is due to the increased need for consultant services as the Housing Authority undertakes new affordable housing projects and programs.
- Other Expenses – Reduction of $2.03 million for loans to outside entities.

The table below provides a comparison of the fiscal year 2019 Adopted Budget to fiscal year 2020 Proposed Budget expenditures. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures

Category	Funds 313/319 FY 2019 ADOPTED	Funds 313/319 FY 2020 PROPOSED	Change	% Change
Personnel Services	$ 669,801	$ 633,104	$ (36,697)	-5.5%
Supplies and Services	$ 332,300	$ 393,700	$ 61,400	18.5%
Other Expenses	$ 4,311,737	$ 2,281,000	$ (2,030,737)	-47.1%
Capital	$ 6,000	$ 6,000	$ -	0.0%
Transfers Out	$ 254,697	$ 254,697	$ -	0.0%
Utilities	$ 1,155	$ 1,155	$ -	0.0%
Total Expenditures	**$ 5,575,690**	**$ 3,569,656**	**$ (2,006,034)**	-36.0%

CHULA VISTA HOUSING AUTHORITY (313)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	602,803	632,485	669,801	633,104
Supplies & Services	29,319	66,033	268,800	335,800
Other Expenses	660	489,473	272,500	272,500
Utilities	14	-	1,155	1,155
Transfers Out	254,697	254,697	254,697	254,697
TOTAL EXPENDITURES	**$ 887,494**	**$ 1,442,688**	**$ 1,466,953**	**$ 1,497,256**
REVENUES				
Use Money/Property	(19,380)	(12,760)	-	-
Charges for Services	(1,123,478)	(1,448,219)	(100,000)	(150,000)
Other Revenue	(956,118)	(1,075,040)	(1,104,060)	(657,407)
TOTAL REVENUES	**$ (2,098,975)**	**$ (2,536,018)**	**$ (1,204,060)**	**$ (807,407)**
NET PROGRAM EXPENDITURES	**$ (1,211,481)**	**$ (1,093,331)**	**$ 262,893**	**$ 689,849**

HOUSING SUCCESSOR AGENCY FUND (319)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	4,016	4,333	63,500	57,900
Other Expenses	119,178	4,118,731	4,039,237	2,008,500
Other Capital	2,700	2,700	6,000	6,000
TOTAL EXPENDITURES	**$ 125,893**	**$ 4,125,764**	**$ 4,108,737**	**$ 2,072,400**
REVENUES				
Use Money/Property	(480,402)	(384,938)	(215,000)	(215,000)
Charges for Services	(12,000)	(12,360)	-	-
Other Revenue	(688,573)	(4,185,012)	(255,000)	(255,000)
TOTAL REVENUES	**$ (1,180,976)**	**$ (4,582,310)**	**$ (470,000)**	**$ (470,000)**
NET PROGRAM EXPENDITURES	**$ (1,055,082)**	**$ (456,546)**	**$ 3,638,737**	**$ 1,602,400**

CITY OF
CHULA VISTA

SEWER FUNDS

Sewer Funds

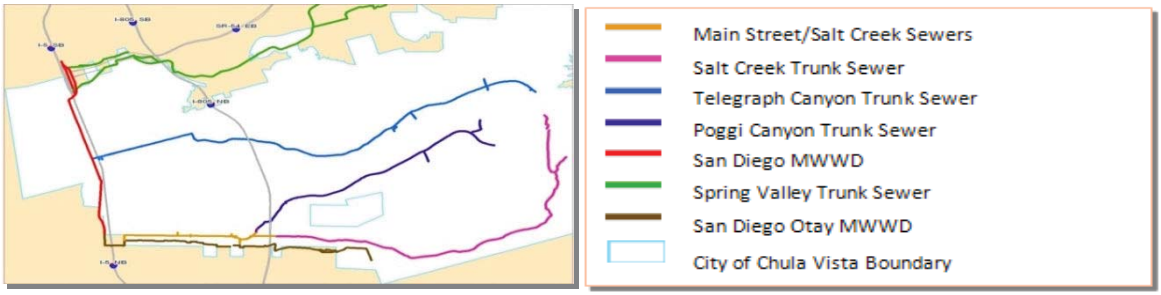
The Sewer enterprise funds account for revenues and expenditures related to the City's Sewer programs, including maintenance and expansion of the City's conveyance system and payment of San Diego Metro wastewater treatment costs.

The City of Chula Vista provides wastewater conveyance and treatment services to approximately 50,000 billing accounts, including residential and non-residential uses. The wastewater generated by Chula Vista customers is collected and sent to treatment facilities in the South Bay and Point Loma through the City's extensive sewer collection system, which consists of 14 pump stations and over 500 miles of sewer pipe. The San Diego Metropolitan Wastewater System (San Diego Metro) provides wastewater treatment services to the City of Chula Vista and most of the region per an agreement. The latest permit for the Point Loma Treatment Plant Advanced Primary requires renewal of a waiver. The last waiver application was submitted in 2015 to the Regional Water Quality Control Board (RWQCB) and the Environmental Protection Agency (EPA) who approved it in April 2018 with special conditions. This included the requirement to implement the Pure Water Program.

The current Chula Vista Wastewater Master Plan (WMP) identifies a conservative planning level sewer generation rate of 230 gallons per EDU. The WMP estimates the City's ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 MGD. However, the treatment capacity requirement is preliminarily estimated at 20.76 MGD using a generation rate based on current metered flow data. The decrease in flow can be attributed, in part, to the recent increase in the cost of water combined with on-going water conservation efforts. The Wastewater Engineering Section will continue to track water usage trends, changes in land use and population projections to validate current generation rates and project the ultimate need for the City.

The following figure illustrates the City's current trunk sewer network, which conveys flows to the San Diego Metro trunk sewer (shown in red). Some of the City's sewer lines are used by the County of San Diego (County) and some of the County's sewer pipelines are used by the City and coordinated through transportation agreements. The City has an existing transportation agreement with the County to use the Spring Valley Trunk sewer (shown in green). An additional transportation agreement is currently being processed that would allow County sewer to flow through the Salt Creek trunk (shown in cyan) from the County's Villages located to the east of the City.

City's Current Trunk Sewer Network



REVENUES

The Sewer Fund derives the majority of its revenue from various service charges that are collected from system users. This fund also derives revenues from other sources such as permit fees for new connections to the sewer system, interest earnings from investments, development impact fees, transfers from other funds designated to support Sewer fund operations. Other revenues include revenue reimbursements from other city funds and various service charges. Revenue changes to the Sewer Fund Proposed Budget for fiscal year 2020 are as follows:

- Charges for Services – The $1.7 million increase represents an increase in Sewer Service Charges.

Sewer Fund revenues are summarized in the following table:

Sewer Fund Revenues

Category	FY2019 ADOPTED	FY2020 PROPOSED	Change	% Change
Licenses and Permits	$ 40,000	$ 40,000	$ -	0.0%
Use of Money & Property	$ 51,726	$ 51,726	$ -	0.0%
Charges for Services	$ 32,231,199	$ 33,925,000	$ 1,693,801	5.3%
Other Revenue	$ 415,000	$ 415,000	$ -	0.0%
Transfers In	$ 150,000	$ 150,000	$ -	0.0%
Total Revenues	**$ 32,887,925**	**$ 34,581,726**	**$ 1,693,801**	**5.2%**

Note: Revenue amounts include Sewer Operating Funds: 411, 412, 414, and 428.

EXPENDITURES

Sewer fund operations and capital programming contains no General Fund contribution. Sewer fund operations and capital programming costs are offset by fees paid by residential and non-residential users. In addition, other revenue sources generated within the Sewer Fund through normal operations that fund 46.0 permanent positions that are contained in the fiscal year 2020 Proposed Budget. Changes to the Sewer Fund Proposed Budget for fiscal year 2020 are as follows:

- Personnel Services – Personnel services in fiscal year 2019 are decreasing by $0.3 million. This decrease is contributed to the methodology changes for the distribution of workers compensation and PERS unfunded liability expenses.

- Supplies and Services – Supplies and services costs are decreasing by $0.8 million. This decrease is primarily due to a reduction in contracted services.

- Capital – Expenses are decreasing by $0.04 million in comparison to the fiscal year 2019 Adopted Budget.

- CIP Project Expenditures – The fiscal year 2019 CIP Project Expenditures are decreasing by $1.6 million.

Pictured above: Point Loma Treatment Facility

The City continues to focus on its Annual Sewer Rehabilitation Program, which expends approximately $1.0 million to $2.0 million annually for the replacement and rehabilitation of sewer pipes, connections between sewer mains and laterals, access roads, and access covers. The City also utilizes standardized evaluation and ranking criteria in televising and evaluating the condition of sewers in order to ensure that the most critically impacted sewer infrastructure is replaced or rehabilitated first. To date, the funds collected from City's rate payers have been sufficient to maintain and operate the City's wastewater collection system as well as to pay for the treatment of the wastewater.

In order to ensure the future adequacy of the sewer funds, the City Council has adopted an updated sewer rate case study that set the sewer rates, which went into effect July 2014. One of the issues considered of significant impact to the sewer rates for the City is the Point Loma Treatment Plant (PLTP) Secondary Treatment Waiver. In 2010, the City of San Diego was successful in obtaining a five-year waiver that allowed the continued operation of the PLTP at an advance primary level of sewer treatment before discharging into the ocean. The application for the last waiver was submitted in 2015. The Waiver was approved in April 2017 by the RWQCB and the EPA. Expensive infrastructure investments are being implemented as a condition of the waiver.

In fiscal year 2008 the City transitioned its Sewer funds from 'special revenue' funds to 'enterprise' funds. Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services and are appropriate in situations wherein there is either a legal requirement or policy decision to recover costs of providing services for an activity. This change complies with the GFOA recommended accounting structure, should the City decide to issue bonds for capital improvements solely guaranteed by sewer fees and charges in the future.

City staff expenditures incurred supporting wastewater system maintenance and operations are funded by the Sewer Service fund through a combination of direct expenditures and inter-fund transfers. Positions 100% funded by Sewer funds (wastewater maintenance and wastewater engineering) are budgeted directly in the Sewer fund. The remaining support staff is budgeted in either the General or Development Services funds. These positions are partially offset via inter-fund transfers. All supplies and services, capital, and utilities budgets associated with supporting the wastewater system are also budgeted in the Sewer Service fund in fiscal year 2020.

CAPITAL IMPROVEMENT PROJECTS

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is $4.3 million which represents 16.33% of the adopted CIP budget. The WMS is divided into two categories: Sewer Rehabilitation & Specific Sewer Improvements, and Sewer Pump Stations & Access Roads.

Sewer Rehabilitation & Specific Sewer Improvements

Funding of $1,725,000 is programmed to complete sewer rehabilitation and expansion at the 300 Block of K Street and 700 Block of Third Avenue.

Approximately $1.7 million is planned to complete Poggi Canyon Sewer improvements and expansion on Olympic Parkway at Concord Way.

A total of $300,000 is programmed to complete sewer pipe improvements at various locations throughout the city.

Funding of $200,000 is planned for ongoing sewer manhole rehabilitation efforts citywide and $150,000 is to continue manhole inspections and establish a baseline condition in order to preserve and extend service life and avoid failures of existing structures.

A total of $200,000 is programmed to assess the condition of the Salt Creek Interceptor.

Sewer Pump Stations and Access Roads

Funding of $375,000 is planned for upgrades to the Parkside Drive Lift Station. Sewer access roads at various locations will be rehabilitated at a cost of $350,000.

Sewer Fund expenditures are summarized in the table on the following page.

Sewer Fund Expenditures

Category	FY2019 ADOPTED	FY2020 PROPOSED	Change	% Change
Personnel Services	$ 4,996,728	$ 4,729,599	$ (267,129)	-5.3%
Supplies and Services	$ 28,092,233	$ 27,277,332	$ (814,901)	-2.9%
Other Expenses	$ 75,000	$ 75,000	$ -	0.0%
Capital	$ 1,349,200	$ 1,392,900	$ 43,700	3.2%
Utilities	$ 331	$ 331	$ -	0.0%
Internal Service Charges	$ 316,705	$ 316,705	$ -	100.0%
Transfers Out	$ 3,448,234	$ 3,448,234	$ -	0.0%
CIP Project Expenditures	$ 5,480,000	$ 3,886,796	$ (1,593,204)	-29.1%
Non-CIP Project Expenditures	$ 64,600	$ 64,600	$ -	100.0%
Total Expenditures	**$ 43,823,031**	**$ 41,191,497**	**$ (2,631,534)**	**-6.0%**

Note: Expenditure amounts include Sewer Operating Funds: 411, 412, 414, and 428.

FUND DESCRIPTIONS

- Fund 411: Sewer Income Fund
  This fund is used to account for all revenues collected to recover the City's costs incurred constructing the public wastewater system. The funds are collected from new properties receiving a permit to connect to the City's wastewater collection system. The owner or person making the application for connection pays fees to the City as designated in the master fee schedule. All funds received may be used only for the acquisition, construction, reconstruction, maintenance and operation of sanitation or sewerage facilities, or to reimburse a subdivider or any person who has constructed sewer facilities benefiting other properties. The fund may also be used to reimburse the City for any expense incurred in connection with the construction and installation of any sewer facility including engineering work and acquisition of rights-of-way.

- Fund 412: Special Sewer Fund
  The Special Sewer Fund is used to account for the sale of the City's excess Metropolitan Sewerage capacity. On December 17, 2013 Council approved closing this fund.

- Fund 414: Sewer Service Revenue Fund
  The Sewer Service Revenue Fund is used to account for all monies collected from the monthly sewer service charge. Monies in this fund may be used for any and all sewer related activities. The primary use of these funds is the payment of the City's annual San Diego Metropolitan Sewer Capacity and Maintenance fees and to pay the operational costs of the 'in-city' sewer collection system.

- Fund 428: Sewer Facility Replacement Fund
  A portion of the revenues derived from the monthly sewer service charge is deposited into the Sewerage Facilities Replacement Fund. Monies in this fund are used solely for the purpose of paying the cost of refurbishment and/or replacement of structurally deficient sewerage facilities including related evaluation, engineering, and utility modification costs.

  The City Council can appropriate the funds for another purpose provided such purpose is for the construction, maintenance, or operation of sewers or incidental thereto, including any charge for its collection.

- Funds 430: Sewer Development Impact Fee Funds
  These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.

SEWER FUNDS (411 - 428)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	4,639,367	4,933,555	4,996,728	4,729,599
Supplies & Services	21,085,078	23,148,480	28,092,233	27,277,332
Other Expenses	902,204	6,540,154	75,000	75,000
Other Capital	-	(1,550)	1,349,200	1,392,900
Utilities	250	175	331	331
Internal Service Charges	-	-	316,705	316,705
Transfers Out	3,530,609	2,915,533	3,448,234	3,448,234
CIP Project Expenditures	(37,935)	252,542	5,480,000	3,886,796
Non-CIP Project Expenditures	47,878	47,700	64,600	64,600
TOTAL EXPENDITURES	**$ 30,167,451**	**$ 37,836,590**	**$ 43,823,031**	**$ 41,191,497**
REVENUES				
Licenses & Permits	(38,756)	(20,206)	(40,000)	(40,000)
Use Money/Property	(285,859)	(1,012,538)	(51,726)	(51,726)
Charges for Services	(33,813,880)	(37,756,521)	(32,231,199)	(33,925,000)
Other Revenue	(1,324,598)	(439,139)	(415,000)	(415,000)
Transfers In	(150,349)	(150,000)	(150,000)	(150,000)
TOTAL REVENUES	**$ (35,613,443)**	**$ (39,378,404)**	**$ (32,887,925)**	**$ (34,581,726)**
NET PROGRAM EXPENDITURES	**$ (5,445,992)**	**$ (1,541,814)**	**$ 10,935,106**	**$ 6,609,771**

SEWER FUNDS (411 - 428)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
411-Sewer Income	1,884	1,933	2,000,000	-
412-Special Sewer	-	-	-	-
413-Trunk Sewer Capital Reserve	-	5,791,785	-	-
414-Sewer Service Revenue	29,963,006	31,796,901	38,973,031	37,154,701
428-Sewer Facility Replacement	202,561	245,971	2,850,000	4,036,796
TOTAL EXPENDITURES	**$ 30,167,451**	**$ 37,836,590**	**$ 43,823,031**	**$ 41,191,497**
REVENUES				
411-Sewer Income	(6,705)	(20,645)	-	-
412-Special Sewer	(5)	(3)	-	-
413-Trunk Sewer Capital Reserve	-	(6,221,028)	-	-
414-Sewer Service Revenue	(34,105,570)	(31,635,589)	(31,431,199)	(33,125,000)
428-Sewer Facility Replacement	(1,501,162)	(1,501,139)	(1,456,726)	(1,456,726)
TOTAL REVENUES	**$ (35,613,443)**	**$ (39,378,404)**	**$ (32,887,925)**	**$ (34,581,726)**
NET PROGRAM EXPENDITURES	**$ (5,445,992)**	**$ (1,541,814)**	**$ 10,935,106**	**$ 6,609,771**

SEWER DIF FUNDS (430)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	20,464	1,513	-	120,000
Other Expenses	5,493,386	33,033	455,000	341,590
Transfers Out	22,627	-	200,000	200,000
CIP Project Expenditures	3,135	-	-	840,000
TOTAL EXPENDITURES	**$ 5,539,611**	**$ 34,546**	**$ 655,000**	**$ 1,501,590**
REVENUES				
Use Money/Property	(155,029)	(25,373)	(227,000)	(228,100)
Charges for Services	(2,327,741)	(1,201,669)	(1,400,000)	(2,160,000)
Other Revenue	(4,005)	-	-	-
Transfers In	(22,627)	-	(200,000)	(200,000)
TOTAL REVENUES	**$ (2,509,403)**	**$ (1,227,043)**	**$ (1,827,000)**	**$ (2,588,100)**
NET PROGRAM EXPENDITURES	**$ 3,030,209**	**$ (1,192,497)**	**$ (1,172,000)**	**$ (1,086,510)**

CITY OF
CHULA VISTA

FLEET FUND

Fleet Fund

The Fleet Fund is an internal service fund, which like other internal service funds is used to finance and account for goods, special activities, and services performed by one City department for other City departments on a cost reimbursement basis. The Fleet Management fund consists of two functions, Central Garage Operations and Equipment Replacement. Funds are collected on an annual basis through each affected department's operating budget and deposited in the Fleet Management Fund.

The Central Garage Operations function maintains the City's fleet of vehicles, both through City equipment mechanics and through contracts with local vendors for more specialized maintenance work, such as major transmission repairs. All City vehicles are maintained by the Central Garage, these vehicles include those associated with safety services, streets and sewers, parks and open space, building and housing and the library. Services provided include maintenance and repair of the vehicles, vehicle fuel, and other specialized services not directly related to any single vehicle. With the approval of Measure P, Fleet has been able to address the replacement of many older vehicles that had reached the end of their useful life. The replacement of the vehicles has generated new workload (ordering and outfitting vehicles) as vehicles had not been replaced at this rate in prior years; the new vehicles reduce maintenance costs and provide reliable vehicles for service delivery. Fleet staff is also working on an upgrade to the fleet management system software and an RFP for the replacement of the fuel management system.

In fiscal year 2019, Fleet continued to make progress on the City's goal to reduce greenhouse emissions. The City now has a fleet of approximately 40 electric vehicles with the corresponding charging stations to support those vehicles. This a new role for Fleet that helps reduce maintenance costs while making a positive impact to the environment.

REVENUES

Revenues in the Fleet Fund come directly from affected departments within the City through vehicle maintenance charges. These charges are based on the actual vehicles that reside within a department and include costs ranging from routine (oil changes, preventive maintenance) to major (transmission repair) as well as fuel costs. Most vehicle replacement costs will be funded by Measure P sales tax revenues. Approximately $4.6 million is allocated in the fiscal year 2020 Proposed Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund.

For fiscal year 2020, the proposed revenue budget for the Fleet Fund is $3.4 million. There is no change for revenues over the fiscal year 2019 Adopted Budget.

Fleet Fund Revenues

CATEGORY	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE	% CHANGE
Charges for Services	$ 35,000	$ 35,000	$ -	0.0%
Other Revenue	$ 3,389,835	$ 3,389,835	$ -	0.0%
Total	**$ 3,424,835**	**$ 3,424,835**	**$ -**	0.0%

EXPENDITURES

The Fleet fund's expenditures include costs to repair and replace equipment (motor vehicles, mowers, generators, equipment trailers, etc.) throughout the City. As discussed in the revenue summary above, these costs are then allocated back to the affected departments based on several factors such as the number of vehicles/equipment, repair history, and fuel usage.

The fiscal year 2020 Proposed Budget for Fleet Management is $3.4 million. This amount includes funding for the necessary resources that will be required to sustain operations for service, repairs, and to fuel the City's fleet in fiscal year 2020.

- Personnel Services – This category is decreasing by a net $0.03 million from the fiscal year 2019 budgeted amount due to a recalculation and redistribution of workers compensation and PERS unfunded liability costs.

- Supplies and Services – The category is decreasing by $0.01 million from the fiscal year 2019 Adopted Budget due to reduced fleet maintenance expenses.

- Transfers Out – Represents half of the costs for Secretary position in Public Works that will be supporting the Fleet activities 50% of the time.

Fleet Fund Expenditures

CATEGORY	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE	% CHANGE
Personnel Services	$ 982,653	$ 950,666	$ (31,987)	-3.3%
Supplies and Services	$ 2,288,945	$ 2,279,100	$ (9,845)	-0.4%
Other Expenses	$ 400	$ 400	$ -	0.0%
Utilities	$ 131,090	$ 131,090	$ -	0.0%
Internal Service Charges	$ 21,748	$ 21,748	$ -	0.0%
Transfers Out	$ -	$ 41,833	$ 41,833	0.0%
Total	**$ 3,424,836**	**$ 3,424,837**	**$ 1**	0.0%

FLEET MANAGEMENT (391)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	1,042,167	1,530,901	982,653	950,666
Supplies & Services	2,001,812	2,146,003	2,288,945	2,279,100
Other Expenses	-	1,642	400	400
Utilities	86,212	66,743	131,090	131,090
Internal Service Charges	-	-	21,748	21,748
Transfers Out	-	-	-	41,833
TOTAL EXPENDITURES	**$ 3,130,192**	**$ 3,745,290**	**$ 3,424,835**	**$ 3,424,836**
REVENUES				
Use Money/Property	(558)	2,636	-	-
Charges for Services	(97,624)	(86,094)	(35,000)	(35,000)
Other Revenue	(3,131,089)	(3,198,458)	(3,389,835)	(3,389,835)
Transfers In	-	(85,267)	-	-
TOTAL REVENUES	**$ (3,229,271)**	**$ (3,367,183)**	**$ (3,424,835)**	**$ (3,424,835)**
NET FUND ACTIVITY	**$ (99,079)**	**$ 378,107**	**$ (0)**	**$ 1**

EQUIPMENT VEHICLE REPLACEMENT (394)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	409	-	-	-
Other Expenses	393,291	358,462	-	-
Other Capital	1,049	0	-	-
TOTAL EXPENDITURES	**$ 394,750**	**$ 358,462**	**$ -**	**$ -**
REVENUES	-			
Use Money/Property	(18,667)	(3,482)	-	-
Other Revenue	(14,998)	-	-	-
Transfers In	-	-	-	(218,942)
TOTAL REVENUES	**$ (33,666)**	**$ (3,482)**	**$ -**	**$ (218,942)**
NET FUND ACTIVITY	**$ 361,084**	**$ 354,980**	**$ -**	**$ (218,942)**

CAPITAL PROJECT FUNDS

Capital Project Funds

Capital Projects Funds account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

ASSESSMENT DISTRICT IMPROVEMENT FUNDS

These funds were established as depositories for monies received from issuance of bonds for various assessment districts. The monies are used to finance the construction of public works improvements in the related districts. Included in this group are funds 501 through 518.

DEVELOPMENT IMPACT FEES (DIF)

These funds were established as depositories for various development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of public facilities as a result of City growth. Included in this group are the following funds:

- Fund 542: Drainage Development Impact Fee
  This fee is levied against new development in specific areas of the City, based upon the drainage facility their project will generate an impact on. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.

- Funds 560: Public Facilities Development Impact Fees
  The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing, public facilities.

- Fund 580: Pedestrian Bridge DIF
  The Otay Ranch Pedestrian Bridge DIF is levied against all new development in Otay Ranch Villages 1, 2, 5, 6, and 11 to fund the construction of pedestrian bridge improvements, as necessitated by growth in these villages.

- Fund 590: Transportation Development Impact Fee
  The Transportation Development Impact Fee (TDIF) is levied against all new development in the City to fund the construction of transportation improvements, as necessitated by growth in the City.

OTHER TRANSPORTATION FUNDS

Included as a part of this group are the following:

- Fund 723: Bicycle Facilities
  This fund is a depository for local Transportation Development Act funds, Article 3.0, received from the County for bicycle related programs.

- Fund 725: Industrial Development Authority
  The Industrial Development Authority (IDA) is a conduit-issuer of bonds, formed in February 1982 (Ordinance 1970) by the City of Chula Vista City Council. The IDA enables bonds to be issued with a tax-exempt status, but does not pledge City funds to repay the bond issues. The City can issue and sell bonds to provide financial assistance that has a public benefit for the acquisition, construction and installation of facilities for industrial, commercial, business or public utility purposes.

- Fund 735: Transportation Partnership
  This fund is a depository for the revenues received from the State and Local Transportation Partnership Program. Funds must be spent on street purposes.

- Fund 736: Other Transportation Programs
  This fund accounts for other miscellaneous Federal and State transportation grants received by the City.

- Fund 741: Proposition 1B Highway Safety
  This fund is a depository for revenues received from the State government under Proposition 1B (The Highway Safety, Traffic Reduction, Air Quality, and Port Security Act), as approved by voters in the November 2006 general election. Funds must be spent on street purposes.

MISCELLANEOUS CAPITAL IMPROVEMENT PROGRAM FUNDS

Included as part of this group are the following:

- Fund 713: Capital Improvement Fund
  The Capital Improvement Fund is used to account for general purpose capital projects funded primarily from General Fund. Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City.

- Fund 715: Park Acquisition and Development (East)
  This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision east of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.

- Fund 716: Park Acquisition and Development (West)
  This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision west of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.

- Fund 717: Residential Construction Tax
  This fund is a depository for fees levied for the construction, replacement, or conversion of all dwelling units within the City including hotels and motels, collected pursuant to Chapter 3.32 of the Chula Vista Municipal Code.

- Fund 725: Industrial Development Authority
  The Industrial Development Authority (IDA) is a conduit-issuer of bonds, formed in February 1982 (Ordinance 1970) by the City of Chula Vista City Council. The IDA enables bonds to be issued with a tax-exempt status, but does not pledge City funds to repay the bond issues. The City is able to issue and sell bonds to provide financial assistance that has a public benefit for the acquisition, construction and installation of facilities for industrial, commercial, business or public utility purposes.

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	956	-	-	-
Other Expenses	541	1,174,700	-	-
Transfers Out	60,127	62,749	-	-
CIP Project Expenditures	47,040	281,307	-	-
TOTAL EXPENDITURES	**$ 108,663**	**$ 1,518,756**	**$ -**	**$ -**
REVENUES				
Use Money/Property	(7,579)	(15,263)	-	-
Charges for Services	-	-	-	-
Other Revenue	(9,429)	(84,189)	-	-
Transfers In	(24,864)	-	-	-
TOTAL REVENUES	**$ (41,873)**	**$ (99,452)**	**$ -**	**$ -**
NET FUND ACTIVITY	**$ 66,790**	**$ 1,419,304**	**$ -**	**$ -**

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
501-Otay Lakes Rd AD 88-2 Improv	-	140,004	-	-
503-East H St. AD 87-1 Improvement	-	141,303	-	-
508-Assessment District 97-2	76,066	-	-	-
511-OV Rd Fee Recovery District	428	-	-	-
512-EL Greens II AD 94-1 Imprvmnt	1,068	1,174,700	-	-
515-Twin Oaks Ave AD 96-1 Imprvmn	22,611	-	-	-
516-Oxford St AD 97-1 Improvement	4,490	-	-	-
517-AD2004-1 Dixon Drive	1,000	30,694	-	-
518-AD2005-1 Tobias Drive	3,000	32,055	-	-
TOTAL EXPENDITURES	**$ 108,663**	**$ 1,518,756**	**$ -**	**$ -**
REVENUES				
501-Otay Lakes Rd AD 88-2 Improv	-	(47,980)	-	-
503-East H St. AD 87-1 Improvement	-	(36,047)	-	-
507-Otay Valley Rd AD 90-2 Impvt	(275)	(857)	-	-
508-Assessment District 97-2	(25,002)	(0)	-	-
511-OV Rd Fee Recovery District	(3,087)	(9,518)	-	-
512-EL Greens II AD 94-1 Imprvmnt	(3,800)	(4,885)	-	-
515-Twin Oaks Ave AD 96-1 Imprvmn	(78)	-	-	-
516-Oxford St AD 97-1 Improvement	(11)	-	-	-
517-AD2004-1 Dixon Drive	(101)	(85)	-	-
518-AD2005-1 Tobias Drive	(9,518)	(79)	-	-
TOTAL REVENUES	**$ (41,873)**	**$ (99,452)**	**$ -**	**$ -**
NET FUND ACTIVITY	**$ 66,790**	**$ 1,419,304**	**$ -**	**$ -**

DEVELOPMENT IMPACT FEES FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	19,322	27,648	55,300	57,000
Other Expenses	140,455	270,690	916,000	1,039,500
Other Capital	-	286,835	-	-
Transfers Out	5,078,179	5,178,174	7,737,472	7,885,334
CIP Project Expenditures	210,976	2,564,513	919,044	910,000
Non-CIP Project Expenditures	-	-	-	15,000
TOTAL EXPENDITURES	**$ 5,448,932**	**$ 8,327,860**	**$ 9,627,816**	**$ 9,906,834**
REVENUES				
Use Money/Property	65,796	(391,694)	(9,000)	(9,500)
Charges for Services	(4,998,421)	(19,547,819)	(7,236,600)	(15,546,600)
Other Revenue	-	-	-	-
Transfers In	(4,024)	-	(1,035,000)	(1,186,045)
TOTAL REVENUES	**$ (4,936,648)**	**$ (19,939,513)**	**$ (8,280,600)**	**$ (16,742,145)**
NET FUND ACTIVITY	**$ 512,283**	**$ (11,611,653)**	**$ 1,347,216**	**$ (6,835,311)**

DEVELOPMENT IMPACT FEES FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
542-Drainage DIF	77,620	96,457	10,000	10,000
560-Public Facilities DIF	5,225,708	5,643,728	8,053,772	8,555,789
580-Pedestrian Bridge DIFs	3,950	12,405	110,000	95,000
590-Transportation DIFs	141,654	2,575,270	1,454,044	1,246,045
TOTAL EXPENDITURES	**$ 5,448,932**	**$ 8,327,860**	**$ 9,627,816**	**$ 9,906,834**
REVENUES				
542-Drainage DIF	(13,531)	(41,239)	-	-
560-Public Facilities DIF	(4,428,276)	(14,123,833)	(5,300,000)	(13,516,045)
580-Pedestrian Bridge DIFs	(300,612)	(414,969)	(145,000)	(700,000)
590-Transportation DIFs	(194,229)	(5,359,473)	(2,835,600)	(2,526,100)
TOTAL REVENUES	**$ (4,936,648)**	**$ (19,939,513)**	**$ (8,280,600)**	**$ (16,742,145)**
NET FUND ACTIVITY	**$ 512,283**	**$ (11,611,653)**	**$ 1,347,216**	**$ (6,835,311)**

OTHER TRANSPORTATION FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	78,832	-	65,000	-
CIP Project Expenditures	75,805	9,121,154	2,176,107	2,233,900
TOTAL EXPENDITURES	**$ 154,637**	**$ 9,121,154**	**$ 2,241,107**	**$ 2,233,900**
REVENUES				
Use of Money & Property	(121)	(58,230)	-	-
Revenue from Other Agencies	(74,372)	(9,680,843)	(2,241,107)	(2,233,900)
TOTAL REVENUES	**$ (74,493)**	**$ (9,739,073)**	**$ (2,241,107)**	**$ (2,233,900)**
NET FUND ACTIVITY	**$ 80,144**	**$ (617,919)**	**$ -**	**$ -**

OTHER TRANSPORTATION FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
723-Bicycle Facilities Fund	78,832	-	65,000	-
735-Transportation Partnership	29,755	-	-	-
736-Other Transportation Program	-	9,121,154	2,176,107	2,233,900
741-Prop 1B Highway Safety	46,050	-	-	-
TOTAL EXPENDITURES	**$ 154,637**	**$ 9,121,154**	**$ 2,241,107**	**$ 2,233,900**
REVENUES				
723-Bicycle Facilities Fund	(74,372)	(28)	(65,000)	-
735-Transportation Partnership	(49)	(53)	-	-
736-Other Transportation Program	-	(9,738,927)	(2,176,107)	(2,233,900)
741-Prop 1B Highway Safety	(72)	(65)	-	-
TOTAL REVENUES	**$ (74,493)**	**$ (9,739,073)**	**$ (2,241,107)**	**$ (2,233,900)**
NET FUND ACTIVITY	**$ 80,144**	**$ (617,919)**	**$ -**	**$ -**

MISCELLANEOUS CIP FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	14,581	12,737	50,000	50,000
Other Expenses	888,945	2,697,182	71,000	72,000
Transfers Out	742,149	665,205	717,776	717,905
CIP Project Expenditures	345,159	3,877,384	2,100,620	-
TOTAL EXPENDITURES	**$ 1,990,835**	**$ 7,252,508**	**$ 2,939,396**	**$ 839,905**
REVENUES				
Taxes	(416,050)	(951,427)	(325,505)	(325,505)
Use Money/Property	(109,676)	(423,833)	11,000	10,000
Charges for Services	(470,567)	(3,143,699)	(700,000)	(1,500,000)
Other Revenue	-	(481,519)	(2,100,620)	-
Transfers In	(370,286)	(14,338,521)	(50,000)	(50,000)
TOTAL REVENUES	**$ (1,366,579)**	**$ (19,338,999)**	**$ (3,165,125)**	**$ (1,865,505)**
NET FUND ACTIVITY	**$ 624,256**	**$ (12,086,491)**	**$ (225,729)**	**$ (1,025,600)**

MISCELLANEOUS CIP FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
713-Capital Improvement Projects	331,013	3,861,803	2,100,620	-
715-Parkland Acquisition & DevFees	917,673	2,713,280	85,000	85,000
716-Western-Park Acquisition & Dev	80,000	12,220	86,000	87,000
717-Residential Construction Tax	662,149	665,205	667,776	667,905
TOTAL EXPENDITURES	**$ 1,990,835**	**$ 7,252,508**	**$ 2,939,396**	**$ 839,905**
REVENUES				
713-Capital Improvement Projects	(15,444)	(14,870,032)	(2,100,620)	-
715-Parkland Acquisition & DevFees	(592,956)	(2,034,924)	(639,000)	(1,540,000)
716-Western-Park Acquisition & Dev	(355)	(1,448,637)	(100,000)	-
717-Residential Construction Tax	(757,824)	(985,406)	(325,505)	(325,505)
725-Industrial Development Auth.	(1)	(0)	-	-
TOTAL REVENUES	**$ (1,366,579)**	**$ (19,338,999)**	**$ (3,165,125)**	**$ (1,865,505)**
NET FUND ACTIVITY	**$ 624,256**	**$ (12,086,491)**	**$ (225,729)**	**$ (1,025,600)**

DEBT SERVICE FUNDS

Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is $19.6 million for fiscal year 2020. Successor Agency to the Redevelopment Agency debt is reported in the "Debt Administration" section of the budget. The $19.6 million are the required payments for the debt per the amortization schedules however, the amounts budgeted or actually paid are usually less due to funds available with the trustee as a result of interest earnings or excess cash in the various debt service funds that reduce the required cash outlay budgeted for the annual payment of the debt.

Debt service payments are made from various City and Funds in accordance with the legal documents governing each borrowing. Present debt is in the form of Certificates of Participation, Lease Revenue Bonds, Long Term Notes and Lease-Purchase Obligations. Debt has been issued by the City to finance a wide variety of projects, including the construction of the Public Works Center, the Police Facility, parking facilities, refurbishment of the Chula Vista Shopping Mall, property acquisitions, building remodeling, and equipment and software acquisition.

Annual debt service costs are funded by the General Fund and Public Facilities Development Impact Fee Fund.

DEBT SERVICE – CITY FUND

Debt Service for City Fund accounts for the activities of the City's bonds (not issued by the CV Public Financing Authority or the CV Municipal Financing Authority), notes and capital leases. Debt service expenditures for the City Fund are approximately $1.9 million offset by revenues of $1.9 million. To follow is a brief description of the City Fund - debt service funds.

- Fund 442: CDBG Section 108 Loan
  In June of 2008, the City received a loan of $9.5 million from the U.S. Department of Housing and Urban Development (HUD), under the Section 108 program. These funds will be repaid with a portion of the City's annual CDBG allocation, over the next 20 years. The funds will be used for the 'Castle Park Infrastructure Project'. The Section 108 loan is an 'advance' of future CDBG entitlement funds, and, as such, is repaid with a portion of the City's annual entitlement.

  On November 27, 2018, the City received notice from HUD regarding the opportunity to refinance the existing loan with a lower interest rate. On December 6, 2018, the City notified HUD of its election to redeem the current note. The City signed the agreement for the refinancing on January 23, 2019. This refinancing will result in cost savings to the City from lower interest rates received during the remaining life of the loan.

- Fund 452: Capital Leases
  This fund was established to account for the lease/purchase of the Fire Department's apparatuses, the Police Department's Mobile Data Computers, and Energy Conservation equipment.

  In December 2012, the City entered into a lease purchase agreement with Bank of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment.

  In October 2013, the City entered into a lease purchase agreement with OshKosh Capital to purchase one Pierce Arrow XT Triple Combination Pumper Fire Engine. In 2018, it was decided that this lease would be paid out of the revenues from the newly adopted tax increase known as Measure P.

  In March 2015, the City entered into a lease purchase agreement with Marlin Leasing Corporation to purchase 99 Panasonic Toughbooks (mobile data computers) and associated software.

In November 2015, the City entered into a lease purchase agreement with PNC Equipment Finance for the acquisition of two Pierce Arrow XT Triple Combination Pumper/Fire Engines. In 2018, it was decided that this lease would be paid out of the revenues from the newly adopted tax increase known as Measure P.

In August 2016, the City entered into a lease purchase agreement with JP Morgan Chase Bank, N.A. for the acquisition of one Pierce Fire Engine. In 2018, it was decided that this lease would be paid out of the revenues from the newly adopted tax increase known as Measure P.

- Fund 453: Energy Loan Repayment
  This fund accumulates payment of principal and interest on a loan obtained through the California Energy Commission to fund various energy conservation capital projects.

  On July 23, 2013, the City Council authorized a 16 year lease purchase agreement with Banc of America to fund various solar energy projects for City facilities. The original amount of the loan was $2,121,500 and will be repaid through future energy savings.

DEBT SERVICE – CHULA VISTA PUBLIC FINANCING AUTHORITY

The Chula Vista Public Financing Authority (PFA) formed in April 1995 to provide for financing of acquisition, construction and improvement of public capital improvements. The PFA has been used to issue Certificates of Participation on behalf of the City.

Debt service expenditures for the PFA are approximately $6.8 million with offsetting revenues of $6.8 million. To follow is a brief description of the Chula Vista PFA - debt service funds.

- Fund 472: 2004 Certificates of Participation – Civic Center Project – Phase I
  In August 2004, the Public Financing Authority issued the 2004 COP in the amount of $37,240,000 to finance the construction and equipping of certain improvements to the Civic Center complex and to provide funds for infrastructure improvements in western Chula Vista. The source of repayment of the certificates is the lease payments to be made by the General Fund and PFDIF to the Public Financing Authority. The 2004 COPs were refunded in September 2015.

- Fund 473: 2006 Certificates of Participation – Civic Center Project – Phase II
  In March 2006, the Public Financing Authority issued the 2006 COP in the amount of $20,325,000 to finance the construction and equipping of additional improvements to the Civic Center complex and for the renovation of the City's Nature Center. The 2006 COPs were refunded in July 2016.

- Fund 474: 2010 COP Refinance – Corporation Yard and Civic Center Phase III)
  In February 2010, the Public Financing Authority issued the 2010 COP in the amount of $29,355,000 to refinance the outstanding $15,640,000 principal balance of the 2000 Certificate of Participation and to finance certain capital improvement projects. The source of repayment of the certificates is the lease payments to be made by the General Fund and PFDIF to the Public Financing Authority. The 2010 COPs were refunded in July 2016.

- Fund 475: 2014 Refunding Certificates of Participation
  In March 2014, the Public Financing Authority issued the 2014 COP in the amount of $45,920,000 to refinance the outstanding principal balance of the 2002 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by the General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2032.

- Fund 476: 2015 Refunding Certificates of Participation
  In September 2015, the Public Financing Authority issued the 2015 COP in the amount of $34,330,000 to refinance the outstanding principal balance of the 2004 Certificates of Participation and to refinance part of the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2034.

- Fund 477: 2016 Refunding Certificates of Participation
  In July 2016, the Public Financing Authority issued the 2016 COP in the amount of $8,600,000 to refinance the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2036.

DEBT SERVICE – CHULA VISTA MUNICIPAL FINANCING AUTHORITY

The Chula Vista Municipal Financing Authority (PFA) formed in June 2013 to provide for financing or refinancing for the acquisition, construction and improvement of public capital improvements. The MFA has been used to issue Lease Revenue Refunding Bonds on behalf of the City.

Debt service expenditures for the MFA are approximately $11 million with offsetting revenues of $11 million. To follow is a brief description of the Chula Vista MFA - debt service fund.

- Fund 478: 2016 Lease Revenue Refunding Bonds
  In July 2016, the Municipal Financing Authority issued the 2016 LRRB in the amount of $25,885,000 to refinance the outstanding principal balance of the 2010 Certificates of Participation. The source of repayment of the LRRBs is the lease payments to be made by General Fund and PFDIF to the Municipal Financing Authority. The term of the lease is through calendar year 2033.

- Fund 220: 2017 Lease Revenue Bonds Series
  In July 2017, the Municipal Financing Authority issued the 2017 Lease Revenue Bonds in the amount of $61,355,000 to finance critical City infrastructure, facilities, and equipment. The source of repayment of the 2017 Lease Revenue Bonds is revenue generated from the citizen-approved Measure P Sales tax. The term of the issuance is through calendar year 2027.

- Fund 479: Lease Revenue Bonds Series 2017A & Series 2017B
  In December 2017, the Municipal Financing Authority issued the 2017 LRB Series A in the amount of $12,045,000 and the 2017 LRB Series B in the amount of $1,085,000 to finance photovoltaic energy systems at various City facilities. The source of repayment of the LRB is the lease payments to be made by General Fund to the Municipal Financing Authority. The term of the Series 2017A lease is through calendar year 2048 and the term of the Series 2017B lease is through calendar year 2028.

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Other Expenses	759,858	1,750,039	1,914,000	1,760,398
Transfers Out	22,320	-	-	-
TOTAL EXPENDITURES	**$ 782,178**	**$ 1,750,039**	**$ 1,914,000**	**$ 1,760,398**
REVENUES				
Use of Money & Property	-	(2,808)	-	-
Other Revenue	-	(40,000)	(292,000)	(288,000)
Transfers In	(1,049,858)	(1,487,386)	(1,635,600)	(1,485,998)
TOTAL REVENUES	**$ (1,049,858)**	**$ (1,530,194)**	**$ (1,927,600)**	**$ (1,773,998)**
NET FUND ACTIVITY	**$ (267,680)**	**$ 219,846**	**$ (13,600)**	**$ (13,600)**

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
442-CDBG Section 108 Loan	759,858	762,118	764,000	763,427
451-Long Term Debt - City of CV	22,320	-	-	-
452-Equipment Lease Fund	-	349,623	590,400	502,716
453-Energy Conservation Loans	-	638,298	559,600	494,255
TOTAL EXPENDITURES	**$ 782,178**	**$ 1,750,039**	**$ 1,914,000**	**$ 1,760,398**
REVENUES				
442-CDBG Section 108 Loan	(759,858)	(762,118)	(764,000)	(763,427)
451-Long Term Debt - City of CV	(290,000)	-	-	-
452-Equipment Lease Fund	-	(351,663)	(346,000)	(258,316)
453-Energy Conservation Loans	-	(416,412)	(817,600)	(752,255)
TOTAL REVENUES	**$ (1,049,858)**	**$ (1,530,194)**	**$ (1,927,600)**	**$ (1,773,998)**
NET FUND ACTIVITY	**$ (267,680)**	**$ 219,846**	**$ (13,600)**	**$ (13,600)**

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 478)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	10,300	12,200	21,001	28,302
Other Expenses	48,819,212	9,439,206	9,490,130	9,585,256
Transfers Out	35,919,450	12,903,918	-	-
TOTAL EXPENDITURES	**$ 84,748,962**	**$ 22,355,324**	**$ 9,511,131**	**$ 9,613,558**
REVENUES				
Use of Money & Property	(33,957)	(50,079)	-	-
Other Revenue	(37,321,272)	(13,405,134)	(314,139)	(314,139)
Transfers In	(44,701,968)	(8,940,908)	(9,175,817)	(9,299,419)
TOTAL REVENUES	**$ (82,057,197)**	**$ (22,396,121)**	**$ (9,489,956)**	**$ (9,613,558)**
NET FUND ACTIVITY	**$ 2,691,765**	**$ (40,797)**	**$ 21,175**	**$ -**

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 478)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
472-2004 COP Civ Ctr Proj Phase I	30	-	-	-
473-2006 COP Civ Ctr Proj Phase 2	8,957,945	-	-	-
474-2010 COP Refinance	30,638,511	-	-	-
475-2014 COP Refunding	3,603,231	3,600,081	3,608,000	3,603,706
476-2015 Refunding COP	2,921,212	2,929,013	2,929,000	2,929,568
477-2016 Ref COP Civic Ctr/Nature	8,079,752	284,800	288,000	287,551
478-2016 LRRB PFDIF/COP	30,548,280	2,147,525	2,158,000	2,156,175
479-2017 CREBs LRBs	-	13,393,905	528,131	636,557
TOTAL EXPENDITURES	**$ 84,748,962**	**$ 22,355,324**	**$ 9,511,131**	**$ 9,613,558**
REVENUES				
472-2004 COP Civ Ctr Proj Phase I	(0)	-	-	-
473-2006 COP Civ Ctr Proj Phase 2	(7,791,170)	-	-	-
474-2010 COP Refinance	(28,091,733)	-	-	-
475-2014 COP Refunding	(3,600,437)	(3,609,558)	(3,608,000)	(3,603,706)
476-2015 Refunding COP	(2,910,994)	(2,936,388)	(2,929,000)	(2,929,568)
477-2016 Ref COP Civic Ctr/Nature	(9,089,690)	(289,988)	(288,000)	(287,551)
478-2016 LRRB PFDIF/COP	(30,573,173)	(2,143,795)	(2,158,000)	(2,156,175)
479-2017 CREBs LRBs	-	(13,416,391)	(506,956)	(636,557)
TOTAL REVENUES	**$ (82,057,197)**	**$ (22,396,121)**	**$ (9,489,956)**	**$ (9,613,558)**
NET FUND ACTIVITY	**$ 2,691,765**	**$ (40,797)**	**$ 21,175**	**$ -**

CITY OF
CHULA VISTA

OTHER FUNDS

Other Funds

The funds included in this section include miscellaneous Special Revenue and Internal Service funds. Special Revenue Funds are used to account for proceeds derived from various revenue sources, which are legally restricted to expenditures for specific purposes. Internal Service Funds are used to finance and account for goods, special activities, and services performed by one City department for other City departments on a cost reimbursement basis. Internal Service Funds account for the activities of worker's compensation, insurance, and technology replacement.

To follow is a brief description of special revenue funds.

TRANSPORTATION FUNDS

Included in this group are the following funds:

- Fund 221: Gas Tax
  This fund accounts for the receipt and expenditure of all monies received from the State under Street and Highway Code Sections 2103, 2105, 2106, 2107, 2107.5, and the Road Repair and Accountability Act of 2017 (Senate Bill 1). The allocations must be spent for street maintenance or construction and a limited amount for engineering. Historically, these monies were deemed highly restrictive insofar as expenditure, but with adoption of AB1502 effective January 1, 1978 most of the money can be used for any street purpose.

- Fund 227: Transportation Sales Tax
  This fund was established to account for the receipt and disbursement of all transportation sales tax (TransNet) revenues for the City. In November 1987, San Diego County voters first approved the Transportation Program (TransNet). In November of 2004, voters approved a 40-year extension of the program, which funds transportation improvements throughout the region via a half-cent local sales tax. The City's allocation of regional funds is based upon population and the number of local street and road miles maintained by the City.

PARKING FUNDS

Included as part of this group are the following funds:

- Fund 241: Parking Meter
  Parking Meter Fund revenues are generated through two sources: coin deposits from parking meters located in the downtown area, and parking citation payments for expired meter violations. These funds pay for the coin collection and maintenance of the meters, the parking enforcement staff that monitors the downtown area, and general upkeep and signage of the downtown parking lots.

- Fund 243: Town Center I Parking
  This fund is used to account for revenues from an in-lieu parking fee. This in-lieu parking fee applies to any developer of a new commercial building or addition to an existing commercial building within the Downtown Parking District. Use of monies in this fund is restricted to the purchase or development of parking sites.

PUBLIC SAFETY FUNDS

Included in this group are the following funds:

- Fund 245: Traffic Safety
  This fund is a depository for all monies derived from vehicle code fines, excluding parking violations. The fines are collected through the County court system and remitted to the City monthly. These monies may be expended only for traffic control devices and equipment and maintenance thereof or for the maintenance, improvement or construction of public streets.

LIBRARY/CULTURAL ARTS FUNDS

Included in this group are the following funds:

- Fund 267: Permanent Endowments Fund
  The Permanent Endowments Fund was established from a contribution from Gayle McCandliss in 1991 shortly after she passed away. Consistent with her wishes, it was established as a perpetual fund to recognize and provide monetary support or recognition to individuals or groups who make substantial contribution to the arts in the City of Chula Vista.

SUNDRY GRANT & MISCELLANEOUS FUNDS

Included as part of this group are the following funds:

- Fund 223: Telephone Users Tax (TUT) Common Fund
  This fund is used to account for funds in accordance with a 2014 settlement agreement that resolved a class action lawsuit challenging the City's collection of Telephone Users' Taxes from wireless customers.

- Fund 269: Other Grant Fund
  The Other Grants Fund was established to account for all grants other than Federal and State grants such as: San Diego Neighborhood Reinvestment Program and Be the Change grants.

- Fund 270: Mobile Home Rent Review Program Fund
  This fund is a depository for monies collected for the Mobile Home Administrative Fee. This fee was established in July 2011 to ensure a consistent funding source for administration and implementation of Chula Vista Municipal Code 9.50 – Mobile Home Park Space Rent Review.

- Fund 271: Local Grants
  This fund was established to account for the receipt and disbursement of local grant funds received by the City (non-Federal or State Grants).

- Fund 272: Federal Grants Fund
  This fund was established to account for the receipt and disbursement of all Federal Grants received by the City.

- Fund 273: State Grants Fund
  This fund was established to account for the receipt and disbursement of all State Grants received by the City (excluding Recreation related grants).

ENVIRONMENTAL SERVICES AND CONSERVATION FUNDS

Included as part of this group are the following funds:

- Fund 282: Environmental Services
  The Environmental Services fund is a depository for revenue that is generated primarily by a 5% surcharge (AB 939 fees) applied to the refuse rates for residential and commercial customers. The surcharge is authorized by the State to recover the costs of developing and implementing source reduction, recycling, and composting programs that are implemented to meet the State mandate to divert 50% of all waste generated annually in the City from landfills. The fund also includes two annual flat fees paid by the franchise hauler under the franchise agreement to cover litter container costs and to support the programs public education and enforcement service costs.

STORM DRAIN FUND

Storm Drain Revenue (Fund 301) – In accordance with Chapter 14.16 of the Chula Vista Municipal Code all proceeds of the storm drain fee are deposited into the Storm Drain Revenue Fund. Monies in this fund may only be used for storm drain purposes. The monthly storm drain service charge is included on the sewer bill.

COMMUNITY DEVELOPMENT BLOCK GRANT HOUSING PROGRAM FUND

The overall CDBG entitlement funds are now budgeted in Fund 272 Federal Grants.

- 311: CDBG Housing Program
  These funds are depositories of grant entitlement monies received from the Department of Housing and Urban Development for the Housing Program. The purpose of these monies is for community development projects; eligible activities include those that:

  - Benefit low and moderate income people.
  - Eliminate slums and blight.
  - Alleviate conditions posing a serious health and/or safety hazard.

OPEN SPACE DISTRICT FUNDS

These funds are a depository for all monies received for all flat rate property tax assessments levied against benefiting property owners for all maintenance of open space areas. Included in this group are funds 342 through 389.

The total assessment amount for each Open Space District is calculated each year based upon the cost of providing services within the district. This assessment rate is limited to the prior year's amount, increased by the lesser of two local indexes. In recent years the indexed increases were not effectively keeping pace with the actual costs of providing these services to the property owners. In fiscal year 2007-08 staff went through the Proposition 218 process on seven districts/zones, in order to bring revenues in line with actual maintenance costs. Only one of the seven districts was approved for an increase in assessment. As a result a concentrated effort has been made to reduce expenditures to within available resources.

MISCELLANEOUS SPECIAL REVENUE FUNDS

Included in this grouping are the following fund:

- Fund 316: Public Educational & Government Fee Fund
  This fund accounts for funds received through State Video Franchise Fees to support Public, Education, and Governmental (PEG) access channel facilities. These funds are restricted. The funds will be used to replace presentation and broadcasting equipment.

INTERNAL SERVICE FUNDS

Included as part of this group are the following funds:

- Fund 234: Advanced Life Support (ALS) Fund
  This fund accounts for the receipt of pass-through revenue from ambulance services to fund First Responder Advanced Life Support program.

- Fund 341: Public Liability Trust Fund
  This fund is a depository for contributions made from the General Fund to provide an appropriate reserve level to pay for uninsured and deductibles for public liability losses. The City is self-insured for amounts up to $250,000 per claim.

- Fund 393: Technology Replacement Fund
  The Technology Replacement Fund is an internal service function that provides for the replacement of computers and related technology equipment. Funds from departments' operating budgets are transferred to the Technology Replacement Fund for future replacement of equipment included in the program. Due to economic reasons, the program has not been funded for several years. Computer replacement has been included in various funds based on available resources.

- Fund 394: Vehicle Replacement Fund
  The Vehicle Replacement Fund was established to set aside funds for the purchase and/or replacement of vehicles.

- Fund 398: Workers Compensation
  This fund is a depository for contributions made from all funds, which have personnel allocated to them, to pay for annual costs related to workers' compensation liabilities including the provision of an appropriate reserve to pay uninsured claims costs. The City is self-insured for amounts up to $1.0 million per claim. The amount of the reserve and the required annual transfer is determined by the Director of Finance, based on experience and consultation with the Risk Manager.

OTHER ENTERPRISE FUNDS

Included as part of this group are the following funds:

- Fund 405: City Jail
  This fund is used to account for revenues and expenditures related to the operation of the City Jail.

- Fund 406: Chula Vista Municipal Golf Course
  This fund is used to account for revenues and expenditures related to the operation of the Chula Vista Municipal Golf Course.

- Fund 407: Living Coast Discovery Center
  This account is to track revenues and expenses related to the Living Coast Discovery Center.

- Fund 409: Chula Vista Elite Athlete Training Center
  This fund accounts for the revenues and expenditures related to the management of the Chula Vista Elite Athlete Training Center.

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	-	-	-	306,941
Supplies & Services	2,644	1,602	-	-
Other Expenses	2,712	2,192	-	-
Internal Service Charges	-	-	-	5,000
Transfers Out	4,265,447	4,259,428	4,364,371	4,343,236
CIP Project Expenditures	9,149,869	7,790,350	14,439,251	14,223,537
Non-CIP Project Expenditures	325	52,052	-	-
TOTAL EXPENDITURES	**$ 13,420,998**	**$ 12,105,624**	**$ 18,803,622**	**$ 18,878,714**
REVENUES				
Taxes	(7,643,598)	(7,482,945)	(6,087,000)	(6,379,500)
Use Money/Property	681	(13,442)	-	-
Revenue from Other Agencies	(5,415,335)	(7,297,227)	(11,267,850)	(11,444,751)
Other Revenue	(62,358)	(49,004)	-	-
Transfers In	(44,922)	-	-	-
TOTAL REVENUES	**$ (13,165,531)**	**$ (14,842,618)**	**$ (17,354,850)**	**$ (17,824,251)**
NET FUND ACTIVITY	**$ 255,467**	**$ (2,736,994)**	**$ 1,448,772**	**$ 1,054,463**

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
221-Transportation Grants-Gas Tax	6,051,377	4,803,014	12,384,583	12,075,993
227-Transportation Sales Tax	7,369,621	7,302,610	6,419,039	6,802,721
TOTAL EXPENDITURES	**$ 13,420,998**	**$ 12,105,624**	**$ 18,803,622**	**$ 18,878,714**
REVENUES				
221-Transportation Grants-Gas Tax	(5,081,811)	(7,281,065)	(11,267,850)	(11,444,751)
227-Transportation Sales Tax	(8,083,720)	(7,561,553)	(6,087,000)	(6,379,500)
TOTAL REVENUES	**$ (13,165,531)**	**$ (14,842,618)**	**$ (17,354,850)**	**$ (17,824,251)**
NET FUND ACTIVITY	**$ 255,467**	**$ (2,736,994)**	**$ 1,448,772**	**$ 1,054,463**

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	279,505	265,378	360,700	360,700
Other Expenses	158,964	234,445	198,500	198,500
Utilities	9,964	8,861	13,070	13,070
CIP Project Expenditures	37,601	171	250,000	-
TOTAL EXPENDITURES	**$ 486,034**	**$ 508,855**	**$ 822,270**	**$ 572,270**
REVENUES				
Licenses & Permits	(24,083)	(25,584)	(25,000)	(25,000)
Fines and Penalties	(194,376)	(248,904)	(200,000)	(200,000)
Use Money/Property	(327,148)	(280,664)	(365,000)	(365,000)
Other Revenue	-	(7)	-	-
TOTAL REVENUES	**$ (545,607)**	**$ (555,158)**	**$ (590,000)**	**$ (590,000)**
NET FUND ACTIVITY	**$ (59,573)**	**$ (46,303)**	**$ 232,270**	**$ (17,730)**

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
241-Parking Meter	486,034	508,855	822,270	572,270
243-Town Center I Parking District	-	-	-	-
TOTAL EXPENDITURES	**$ 486,034**	**$ 508,855**	**$ 822,270**	**$ 572,270**
REVENUES				
241-Parking Meter	(545,426)	(554,634)	(590,000)	(590,000)
243-Town Center I Parking District	(182)	(524)	-	-
TOTAL REVENUES	**$ (545,607)**	**$ (555,158)**	**$ (590,000)**	**$ (590,000)**
NET FUND ACTIVITY	**$ (59,573)**	**$ (46,303)**	**$ 232,270**	**$ (17,730)**

OTHER FUNDS - PUBLIC SAFETY FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	24,296	62,948	68,500	138,500
Transfers Out	399,140	399,140	399,140	399,140
TOTAL EXPENDITURES	**$ 423,436**	**$ 462,088**	**$ 467,640**	**$ 537,640**
REVENUES				
Fines and Penalties	(483,114)	(454,708)	(437,640)	(437,640)
Use of Money & Property	(458)	(1,628)	-	-
Revenue from Other Agencies	-	-	(10,000)	-
Other Revenue	-	-	(20,000)	-
TOTAL REVENUES	**$ (483,572)**	**$ (456,336)**	**$ (467,640)**	**$ (437,640)**
NET FUND ACTIVITY	**$ (60,135)**	**$ 5,753**	**$ -**	**$ 100,000**

OTHER FUNDS - PUBLIC SAFETY FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
245-Traffic Safety	423,436	462,088	437,640	537,640
256-Asset Seizure	-	-	30,000	-
TOTAL EXPENDITURES	**$ 423,436**	**$ 462,088**	**$ 467,640**	**$ 537,640**
REVENUES				
245-Traffic Safety	(483,572)	(456,336)	(437,640)	(437,640)
256-Asset Seizure	-	-	(30,000)	-
TOTAL REVENUES	**$ (483,572)**	**$ (456,336)**	**$ (467,640)**	**$ (437,640)**
NET FUND ACTIVITY	**$ (60,135)**	**$ 5,753**	**$ -**	**$ 100,000**

OTHER FUNDS - PERMANENT ENDOWMENTS FUND (267)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	-	-	400	400
Other Expenses	1,500	-	1,200	1,200
TOTAL EXPENDITURES	**$ 1,500**	**$ -**	**$ 1,600**	**$ 1,600**
REVENUES				
Use Money/Property	(49)	(128)	-	-
Other Revenue	-	(1,000)	-	-
TOTAL REVENUES	**$ (49)**	**$ (1,128)**	**$ -**	**$ -**
NET FUND ACTIVITY	**$ 1,451**	**$ (1,128)**	**$ 1,600**	**$ 1,600**

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	-	7,067,281	7,273,275	6,817,239
Supplies & Services	541,905	1,215,772	1,900,893	4,583,745
Other Expenses	61,207	1,749,149	2,852,130	3,959,027
Other Capital	30,777	651,427	215,933	1,809,940
Utilities	-	1,808	10,660	10,660
Internal Service Charges	-	-	9,505	9,505
Transfers Out	66,935	855,497	1,682,027	1,436,646
CIP Project Expenditures	804,925	564,187	2,474,016	350,000
Non-CIP Project Expenditures	195,170	1,056,246	632,517	874,241
TOTAL EXPENDITURES	**$ 1,700,919**	**$ 13,161,368**	**$ 17,050,956**	**$ 19,851,003**
REVENUES				
Use Money/Property	(51,091)	(126,532)	(113,000)	(113,000)
Revenue from Other Agencies	(933,039)	(13,600,495)	(15,916,911)	(14,209,693)
Charges for Services	(67,410)	(168,867)	(205,296)	(205,296)
Other Revenue	(37,224)	(259,840)	(42,333)	(62,333)
Transfers In	-	(222,392)	(165,305)	(115,305)
TOTAL REVENUES	**$ (1,088,764)**	**$ (14,378,126)**	**$ (16,442,845)**	**$ (14,705,627)**
NET FUND ACTIVITY	**$ 612,155**	**$ (1,216,758)**	**$ 608,111**	**$ 5,145,376**

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
223-Utility Tax Settlement	646,886	105,809	-	-
269-Other Grants	-	1,173,362	1,716,262	1,711,954
270-Mobile Park Fee	50,706	50,474	65,000	65,000
271-Local Grants	70,288	98,173	136,087	317,592
272-Federal Grants	157,114	10,149,711	12,908,965	16,316,197
273-State Grants	775,925	1,583,840	2,224,642	1,440,260
TOTAL EXPENDITURES	**$ 1,700,919**	**$ 13,161,368**	**$ 17,050,956**	**$ 19,851,003**
REVENUES				
223-Utility Tax Settlement	(2,511)	(3,849)	-	-
269-Other Grants	-	(1,172,229)	(1,787,928)	(1,615,918)
270-Mobile Park Fee	(68,120)	(56,931)	(65,000)	(65,000)
271-Local Grants	(84,729)	(141,987)	(92,426)	(70,000)
272-Federal Grants	(157,114)	(10,900,690)	(12,272,574)	(11,725,994)
273-State Grants	(776,290)	(2,102,440)	(2,224,917)	(1,228,715)
TOTAL REVENUES	**$ (1,088,764)**	**$ (14,378,126)**	**$ (16,442,845)**	**$ (14,705,627)**
NET FUND ACTIVITY	**$ 612,155**	**$ (1,216,758)**	**$ 608,111**	**$ 5,145,376**

OTHER FUNDS - ENVIRONMENTAL SERVICES (281)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	599,231	690,730	777,863	754,162
Supplies & Services	577,732	614,857	858,352	1,242,352
Other Expenses	230,734	152,557	218,351	210,351
Other Capital	49,975	-	64,600	4,600
Utilities	7,858	12,282	10,355	51,585
Internal Service Charges	-	-	7,254	7,254
Transfers Out	107,585	107,585	107,585	107,585
Non-CIP Project Expenditures	3,877	3,569	-	-
TOTAL EXPENDITURES	**$ 1,576,992**	**$ 1,581,580**	**$ 2,044,360**	**$ 2,377,889**
REVENUES				
Use Money/Property	(4,364)	3,319	-	-
Charges for Services	(1,192,848)	(1,254,321)	(1,262,279)	(1,416,799)
Other Revenue	(312,454)	(312,855)	(139,726)	(139,726)
TOTAL REVENUES	**$ (1,509,666)**	**$ (1,563,857)**	**$ (1,402,005)**	**$ (1,556,525)**
NET FUND ACTIVITY	**$ 67,327**	**$ 17,723**	**$ 642,355**	**$ 821,364**

OTHER FUNDS - STORM DRAIN FUND (301)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	236,641	236,448	348,100	348,100
Other Expenses	20	121	-	-
Utilities	-	-	840	840
Transfers Out	210,000	-	-	-
TOTAL EXPENDITURES	**$ 446,660**	**$ 236,568**	**$ 348,940**	**$ 348,940**
REVENUES				
Licenses & Permits	-	-	(23,750)	(23,750)
Fines and Penalties	(5,008)	(200)	(5,000)	(5,000)
Use Money/Property	(1,192)	(3,847)	-	-
Charges for Services	(619,708)	(518,905)	(555,500)	(555,500)
Other Revenue	(1,818)	(1,716)	-	-
TOTAL REVENUES	**$ (627,726)**	**$ (524,668)**	**$ (584,250)**	**$ (584,250)**
NET FUND ACTIVITY	**$ (181,066)**	**$ (288,100)**	**$ (235,310)**	**$ (235,310)**

OTHER FUNDS - CDBG HOUSING PROGRAM (311)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	-	-	-	-
Supplies & Services	16	364	5,100	-
Other Expenses	12,553	11,728	46,000	-
Non-CIP Project Expenditures	17,000	8,217	-	140,194
TOTAL EXPENDITURES	**$ 29,569**	**$ 20,310**	**$ 51,100**	**$ 140,194**
REVENUES				
Property Taxes	-	-	-	-
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines, Forfeitures, Penalties	-	-	-	-
Use Money/Property	-	862	-	-
Revenue from Other Agencies	(26,352)	-	(51,100)	(140,194)
Charges for Services	-	-	-	-
Other Revenue	(29,365)	(31,931)	-	-
TOTAL REVENUES	**$ (55,717)**	**$ (31,069)**	**$ (51,100)**	**$ (140,194)**
NET FUND ACTIVITY	**$ (26,147)**	**$ (10,760)**	**$ -**	**$ -**

OTHER FUNDS - OPEN SPACE DISTRICT FUNDS (342 - 389)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	3,254,138	6,535,821	7,285,073	9,887,695
Other Expenses	925,372	1,715,603	2,184,759	2,191,556
Capital	-	-	100,002	120,001
Utilities	1,138,792	2,565,876	3,059,279	3,037,838
Transfers Out	-	69,163	67,823	65,042
CIP Project Expenditures	175,739	-	-	-
TOTAL EXPENDITURES	**$ 5,494,040**	**$ 10,886,464**	**$ 12,696,936**	**$ 15,302,132**
REVENUES				
Use Money/Property	(22,654)	(140,652)	-	-
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenue	(6,855,311)	(15,177,798)	(15,367,743)	(17,012,759)
Transfers In	-	(164,860)	(67,823)	(65,042)
TOTAL REVENUES	**$ (6,877,964)**	**$ (15,483,310)**	**$ (15,435,566)**	**$ (17,077,801)**
NET FUND ACTIVITY	**$ (1,383,924)**	**$ (4,596,846)**	**$ (2,738,630)**	**$ (1,775,669)**

OTHER FUNDS - OPEN SPACE DISTRICT FUNDS (342 - 389)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
342-CFD 11-M Rolling Hills McM	120,445	121,814	166,443	182,617
343-CFD 12-M Otay Ranch Village 7	304,755	282,866	365,647	533,777
344-CFD 13-M Otay Ranch Village 2	173,633	175,156	232,968	686,763
345-CFD 12M Village 7 Otay Ranch	382,473	395,666	503,544	573,532
346-CFD 14M-A-EUC Millenia	12,886	135,941	231,062	318,168
347-CFD 14M-B-EUC Millenia	-	80,676	116,831	116,831
348-CFD 18M Village 3 Otay Ranch	-	6,542	5,000	69,998
349-CFD 19M Freeway Commercial 2	-	5,660	59,616	58,572
351-Town Center Landscape Dist I	-	-	-	-
352-Bay Blvd Landscape District	4,945	8,637	12,500	8,247
353-Eastlake Maintenance Dist I	-	309,679	330,026	350,738
354-Open Space District #01	86,684	93,078	85,441	89,879
355-Open Space District #02	14,633	18,408	14,917	15,971
356-Open Space District #03	62,522	58,125	53,094	56,004
357-Open Space District #04	88,444	81,177	92,021	115,361
358-Open Space District #05	48,286	49,104	51,296	58,492
359-Open Space District #06	27,503	30,526	34,178	38,846
361-Open Space District #07	4,001	8,591	17,472	27,189
362-Open Space District #08	73,016	76,602	77,196	78,849
363-Open Space District #09	78,671	82,492	74,742	78,006
364-Open Space District #10	84,019	86,455	86,547	94,028
365-Open Space District #11	179,246	163,018	183,894	183,268
366-Open Space District #13	-	-	-	-
367-Open Space District #14	325,507	344,652	365,806	384,370
368-Open Space District #15	25,821	25,172	23,610	24,387
369-Open Space District #17	5,145	10,815	8,646	11,920
371-Open Space District #18	151,443	149,356	178,315	181,780
372-Open Space District #20	-	1,405,400	1,531,662	1,814,548
373-Open Space District #23	41,142	39,366	51,676	64,401
374-Open Space District #24	32,605	36,509	31,150	33,166
375-Open Space District #26	11,097	16,812	11,612	12,364
376-Open Space District #31	123,364	125,001	173,895	214,714
378-CFD 07M Eastlake Woods & Vista	-	594,106	686,966	756,745
379-CFD 08M Vlg 6 McMillin & OR	-	814,634	1,033,508	1,231,322
380-CFD 09M ORV II Brookfield-Shea	850,120	793,007	1,018,766	1,193,483
381-CFD 14M-2-EUC Millenia	-	-	-	2,500
382-CFD 99-2 Otay Ranch Vlg 1 West	729,003	679,819	792,483	928,510
383-Town Ctr Business Improv Dist	-	-	-	-
386-Otay Ranch Preserve	621,650	721,580	602,500	708,885
387-CFD 98-3 Sunbow 2	829,982	794,045	930,489	1,128,785
388-CFD 97-1 Otay Ranch	-	2,057,203	2,461,417	2,875,117
389-Otay Ranch Village 1,2,6,7,12	999	8,775	-	-
TOTAL EXPENDITURES	**$ 5,494,040**	**$ 10,886,464**	**$ 12,696,936**	**$ 15,302,132**

OTHER FUNDS - OPEN SPACE DISTRICT FUNDS (342 - 389)

FUND DETAIL

BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
REVENUES				
342-CFD 11-M Rolling Hills McM	(168,191)	(182,371)	(180,505)	(192,189)
343-CFD 12-M Otay Ranch Village 7	(359,333)	(514,446)	(511,707)	(544,813)
344-CFD 13-M Otay Ranch Village 2	(333,375)	(521,272)	(474,860)	(647,741)
345-CFD 12M Village 7 Otay Ranch	(496,658)	(544,532)	(538,749)	(573,609)
346-CFD 14M-A-EUC Millenia	(221,300)	(227,766)	(231,062)	(229,731)
347-CFD 14M-B-EUC Millenia	-	(166,142)	(193,665)	(195,125)
348-CFD 18M Village 3 Otay Ranch	-	(32,638)	(33,298)	(767,291)
349-CFD 19M Freeway Commercial 2	-	(130,356)	(133,157)	(137,165)
351-Town Center Landscape Dist I	(74)	(261)	-	-
352-Bay Blvd Landscape District	(10,719)	(12,991)	(12,875)	(12,750)
353-Eastlake Maintenance Dist I	-	(365,463)	(361,567)	(376,362)
354-Open Space District #01	(83,961)	(86,793)	(88,004)	(90,961)
355-Open Space District #02	(14,637)	(14,999)	(15,515)	(15,971)
356-Open Space District #03	(53,906)	(53,569)	(54,180)	(56,004)
357-Open Space District #04	(98,558)	(92,033)	(94,623)	(96,878)
358-Open Space District #05	(51,189)	(52,042)	(53,606)	(55,411)
359-Open Space District #06	(33,426)	(35,692)	(35,203)	(36,388)
361-Open Space District #07	(8,925)	(16,027)	(15,178)	(15,689)
362-Open Space District #08	(75,901)	(73,436)	(76,280)	(78,849)
363-Open Space District #09	(72,003)	(73,590)	(75,663)	(78,006)
364-Open Space District #10	(83,213)	(85,454)	(87,100)	(90,029)
365-Open Space District #11	(169,238)	(173,636)	(177,307)	(183,268)
366-Open Space District #13	(6)	(4)	-	-
367-Open Space District #14	(355,109)	(359,968)	(372,304)	(384,400)
368-Open Space District #15	(22,123)	(22,623)	(23,592)	(24,387)
369-Open Space District #17	(8,693)	(8,959)	(9,113)	(9,420)
371-Open Space District #18	(177,524)	(189,539)	(183,171)	(187,480)
372-Open Space District #20	-	(1,496,038)	(1,524,326)	(1,575,486)
373-Open Space District #23	(50,267)	(53,731)	(52,483)	(52,891)
374-Open Space District #24	(30,496)	(30,324)	(32,085)	(33,166)
375-Open Space District #26	(11,377)	(11,633)	(11,961)	(12,364)
376-Open Space District #31	(186,557)	(198,979)	(195,121)	(199,520)
378-CFD 07M Eastlake Woods & Vista	-	(891,224)	(889,417)	(942,459)
379-CFD 08M Vlg 6 McMillin & OR	-	(1,520,854)	(1,496,836)	(1,592,568)
380-CFD 09M ORV II Brookfield-Shea	(1,107,075)	(1,332,928)	(1,314,802)	(1,399,894)
381-CFD 14M-2-EUC Millenia	-	-	-	(17,028)
382-CFD 99-2 Otay Ranch Vlg 1 West	(876,249)	(1,015,839)	(1,006,630)	(1,071,763)
383-Town Ctr Business Improv Dist	(203)	(473)	-	-
386-Otay Ranch Preserve	(735,323)	(797,064)	(765,961)	(791,502)
387-CFD 98-3 Sunbow 2	(981,810)	(1,006,031)	(1,027,986)	(1,062,606)
388-CFD 97-1 Otay Ranch	-	(3,089,897)	(3,085,674)	(3,246,637)
389-Otay Ranch Village 1,2,6,7,12	(547)	(1,692)	-	-
TOTAL REVENUES	**$ (6,877,964)**	**$ (15,483,310)**	**$ (15,435,566)**	**$ (17,077,801)**
NET FUND ACTIVITY	**$ (1,383,924)**	**$ (4,596,846)**	**$ (2,738,630)**	**$ (1,775,669)**

OTHER FUNDS - PUBLIC EDUCATIONAL & GOVT. FEE (316)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	226,332	356,743	300,000	300,000
Other Expenses	478	896	-	-
Other Capital	60,109	100,575	300,000	300,000
TOTAL EXPENDITURES	**$ 286,919**	**$ 458,214**	**$ 600,000**	**$ 600,000**
REVENUES				
Taxes	(599,685)	(578,848)	(600,000)	(600,000)
Use Money/Property	(4,350)	6,652	-	-
TOTAL REVENUES	**$ (604,035)**	**$ (572,196)**	**$ (600,000)**	**$ (600,000)**
NET FUND ACTIVITY	**$ (317,116)**	**$ (113,982)**	**$ -**	**$ -**

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	309,753	372,906	217,422	474,121
Supplies & Services	2,287,432	1,334,628	1,387,704	1,617,241
Other Expenses	6,108,702	4,690,936	4,521,934	4,673,476
Other Capital	-	217,992	193,469	221,469
Internal Service Charges	-	-	3,478	8,000
Transfers Out	1,009,932	977,453	972,453	1,143,502
TOTAL EXPENDITURES	**$ 9,715,859**	**$ 7,593,915**	**$ 7,296,460**	**$ 8,137,809**
REVENUES				
Use Money/Property	-	26,073	-	-
Revenue from Other Agencies	(1,549,195)	(2,174,096)	(1,556,923)	(2,158,003)
Other Revenue	(5,753,926)	(5,336,493)	(5,029,123)	(4,775,727)
Transfers In	(2,811,474)	(1,212,611)	(1,284,078)	(1,284,078)
TOTAL REVENUES	**$ (10,114,595)**	**$ (8,697,128)**	**$ (7,870,124)**	**$ (8,217,808)**
NET FUND ACTIVITY	**$ (398,736)**	**$ (1,103,213)**	**$ (573,664)**	**$ (79,999)**

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
234-Advanced Life Support Program	1,438,335	1,692,814	1,560,013	2,158,003
235-Legislative Counsel Fund	41,050	5,000	-	-
341-Public Liability Trust	4,383,416	2,172,073	1,204,078	1,204,078
393-Technology Replacement	127,349	-	-	-
398-Workers Compensation Fund	3,725,708	3,724,029	4,532,369	4,775,728
TOTAL EXPENDITURES	**$ 9,715,859**	**$ 7,593,915**	**$ 7,296,460**	**$ 8,137,809**
REVENUES				
234-Advanced Life Support Program	(1,549,287)	(2,173,178)	(1,556,923)	(2,158,003)
341-Public Liability Trust	(3,470,080)	(1,452,480)	(1,284,078)	(1,284,078)
398-Workers Compensation Fund	(5,095,228)	(5,071,486)	(5,029,123)	(4,775,727)
TOTAL REVENUES	**$ (10,114,595)**	**$ (8,697,128)**	**$ (7,870,124)**	**$ (8,217,808)**
NET FUND ACTIVITY	**$ (398,736)**	**$ (1,103,213)**	**$ (573,664)**	**$ (79,999)**

OTHER FUNDS - OTHER ENTERPRISE FUNDS (406 - 409)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	-	-	-	1,346,296
Supplies & Services	36,915	107,335	125,300	563,348
Other Expenses	207,257	568,858	63,200	63,200
Other Capital	93,960	-	-	-
Utilities	137,989	67	-	84,887
Internal Service Charges	-	-	-	5,398
Transfers Out	-	159,113	132,580	321,080
TOTAL EXPENDITURES	**$ 476,121**	**$ 835,373**	**$ 321,080**	**$ 2,384,209**
REVENUES				
Use Money/Property	-	(133,003)	(132,580)	(132,580)
Revenue from Other Agencies	(197,704,732)	(24,070)	(68,500)	(68,500)
Charges for Services	-	-	-	(1,971,000)
Other Revenue	(30,000)	(100,311)	-	-
Transfers In	(154,370)	(86,878)	(120,000)	(214,998)
TOTAL REVENUES	**$ (197,889,103)**	**$ (344,263)**	**$ (321,080)**	**$ (2,387,078)**
NET FUND ACTIVITY	**$ (197,412,982)**	**$ 491,110**	**$ -**	**$ (2,869)**

OTHER FUNDS - OTHER ENTERPRISE FUNDS (406 - 409)

FUND DETAIL

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
405-City Jail	-	-	-	1,968,131
406-Chula Vista Muni Golf Course	27,092	132,580	132,580	132,580
407-Living Coast Discovery Center	-	-	-	94,998
409-CV Elite Athlete Training Ctr	449,029	702,793	188,500	188,500
TOTAL EXPENDITURES	**$ 476,121**	**$ 835,373**	**$ 321,080**	**$ 2,384,209**
REVENUES				
405-City Jail	-	-	-	(1,971,000)
406-Chula Vista Muni Golf Course	(30,000)	(133,393)	(132,580)	(132,580)
407-Living Coast Discovery Center	-	-	-	(94,998)
409-CV Elite Athlete Training Ctr	(197,859,103)	(210,870)	(188,500)	(188,500)
TOTAL REVENUES	**$ (197,889,103)**	**$ (344,263)**	**$ (321,080)**	**$ (2,387,078)**
NET FUND ACTIVITY	**$ (197,412,982)**	**$ 491,110**	**$ -**	**$ (2,869)**

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary

CIP Revenue Summary

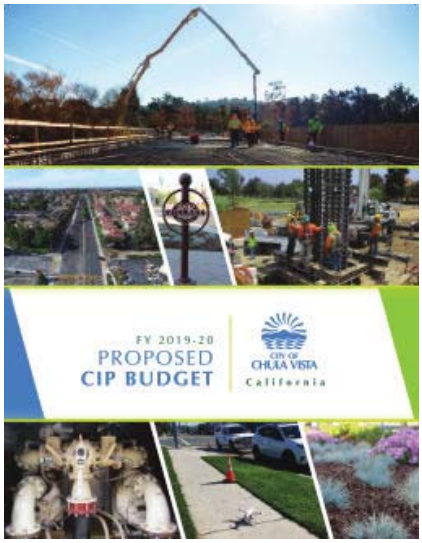
CIP Expenditure Summary

Capital Improvement Projects Summary

Five-Year CIP Project Summary Schedule

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Capital Improvement Program Summary



The following is an overview of the Capital Improvement Budget Program. The goal of the Capital Improvement Program (CIP) is to provide for the sustainable preservation of City-owned assets at the lowest cost and to leverage financial strategies to address infrastructure needs within a prioritized framework, which includes an assessment of the asset's condition, capacity to meet service demands, probability of failure, maintenance and preservation strategies, and funding availability. The CIP is a living document used to identify current and future requirements and the basis for determining annual capital budget expenditures. The CIP document can be found in its entirety on the City's website. To follow is a summary of the document.

Capital Improvement Projects are defined as capital investments with a value of $50,000 or more and a minimum useful life of 5 years at a fixed location. Equipment, operating and maintenance costs are budgeted in the City's operating budget. New maintenance costs are included in the CIP budget and appropriated in future operating budget cycles.

The CIP document provides the capital project budget detail and reporting by asset management category, funding, and location. This format better aids the decision-making process as it allows the City Council to review projects recommended in each asset management system, gain an understanding of the condition of the asset in relation to the overall system and the basis for the recommendation, as well as the availability of funding sources. The proposed projects' detail sheets within each asset management system provides a description, location, project intent, type of project, link to the strategic goals, and funding requirements over the life of the project.

CIP PROCESS

The Engineering and Capital Project Department annually prepares a Capital Improvement Budget for the City Council's approval. The CIP budget includes an estimated five-year Capital Improvement Program. The City is faced with the challenge of managing a range of aging infrastructure assets that are critical to maintaining an aging City and serving new development. Making sound decisions about asset maintenance and replacement requires information about the asset's probability of failure and capacity to meet the requirements of the system.

On a continuous basis, project proposals are added to the City's capital improvement budget and project management database (CIPACE) following recommendations from guiding documents (see list below) adopted by the City Council and condition assessments performed by Engineering & Capital Projects and Public Works Operations staff. This year's CIP process includes the process of ranking projects and setting funding priorities. Funding recommendations are based on the evaluation of the proposed asset's probability of failure, capacity, and level of service requirements including efficiency improvements gained.

Another tool used in ranking and formulating the CIP recommendations are Guiding Documents approved by the City Council. The City utilizes "guiding documents" to ensure proposed CIP projects are consistent with established program priorities. The following is a partial list of guiding documents, which have included public input from multiple stakeholders in the community. Additionally, proposed CIP projects are reviewed for consistency with the City's General Plan and specific plan and City policies.

- General Plan
- Regional Transportation Program
- Bikeway Master Plan

- Street Saver Condition Index Database
- Drainage Master Plan
- Wastewater Master Plan
- Fire Master Plan
- Asset Management Plan
- Parks Master Plan
- Pedestrian Master Plan/Safe Routes to School
- Redevelopment Implementation Plan
- Southwest United in Action Survey Results
- Third Avenue Streetscape Master Plan
- Environmental Mitigation Program
- Western TDIF Program
- TDIF Program
- Redevelopment Implementation Plan
- Traffic Monitoring Program
- Growth Management Oversight Committee Annual Report
- Other Specific Plans (e.g. Urban Core Specific Plan, Palomar, Bayfront and Main Street Specific Plans)

BUDGET DEVELOPMENT

Although a component of the City Manager's overall budget, the CIP budget is developed separately by Engineering and Capital Projects staff on an annual basis. The CIP budget process runs parallel to the development process for the City's operating budget, and they are subsequently presented together for City Council approval.

On February 26, 2019, a public hearing was held for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2019 through 2023.

Public comment is a vital component of the CIP process. The public had the opportunity to comment on the proposed CIP. The initial proposed capital improvement project detail sheets are posted annually in April of each year on the Public Works website for public comment and review.

http://www.chulavistaca.gov/departments/public-works/projects

Additionally, the Engineering and Capital Projects Department publishes an annual proposed CIP budget. The document will be made available at the City Clerk's Office, the Civic Center Library, Otay Ranch Mall Library, and the South Chula Vista Library.

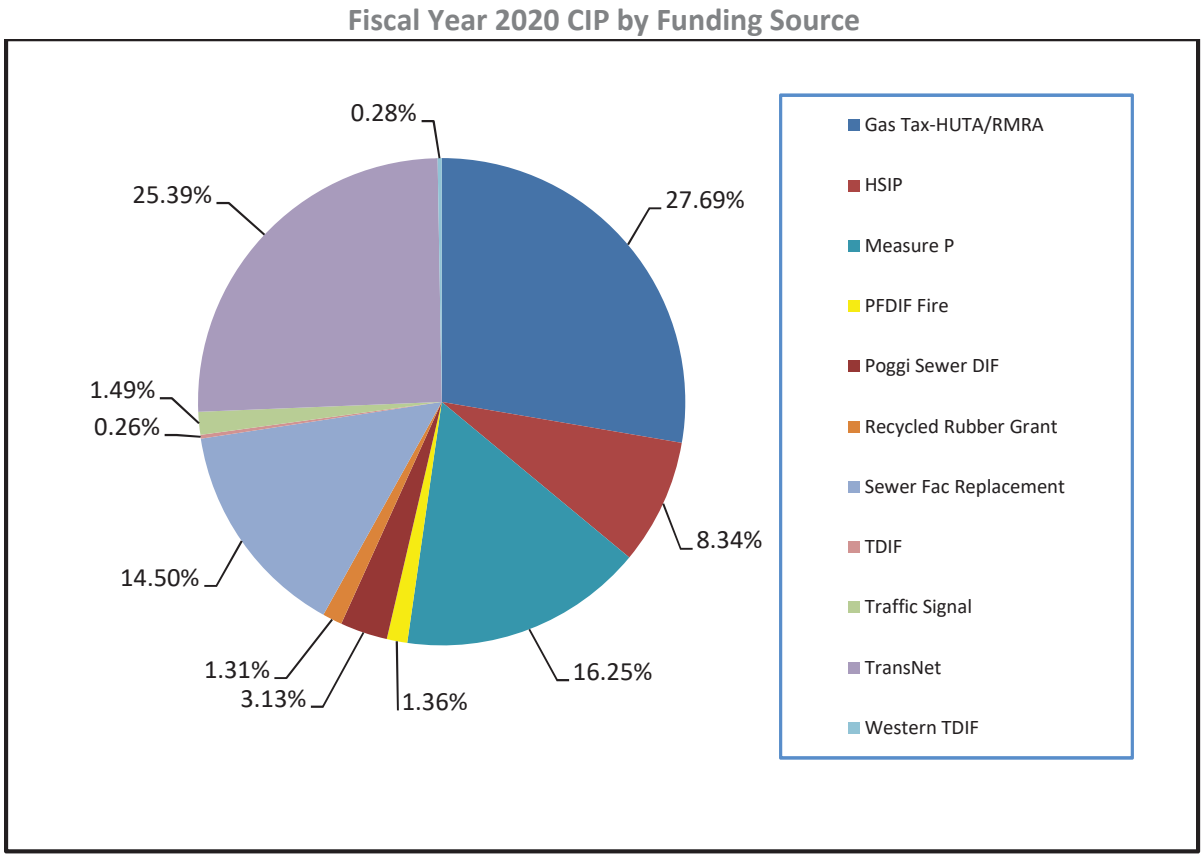
The proposed program reaffirms the City's commitment to identify resources to move us toward long-term sustainability of our City's current assets as well as new improvements that accommodate growth.

The City will continue to collaborate with regional agencies, such as the Port, SANDAG, and Caltrans, to ensure that the needs of our City residents are met, taking into account the unique characteristics of our City and recognizing our role as the County's second largest city and a leader in the South Bay.

CIP REVENUE SUMMARY

CIP Revenue Summary

The Capital Improvement Program is supported by a number of funding sources. City staff continuously explores opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarizes the funding sources for the FY 2019 CIP budget.



Fund Source	Percentage	Amount
Gas Tax-HUTA/RMRA	27.69%	$ 7,420,816
HSIP	8.34%	$ 2,233,900
Measure P	16.25%	$ 4,353,484
PFDIF Fire Suppression System	1.36%	$ 365,000
Poggi Sewer DIF	3.13%	$ 840,000
Recycled Rubber Grant	1.31%	$ 350,000
Sewer Fac Replacement	14.50%	$ 3,886,796
TDIF	0.26%	$ 70,000
Traffic Signal	1.49%	$ 400,000
TransNet	25.39%	$ 6,802,721
Western TDIF	0.28%	$ 75,000
Total:	**100%**	**$ 26,797,717**

The Capital Improvement Budget is primarily supported by Transportation Sales Tax (TransNet), Gas Tax, and Measure P funds. Chula Vista voters approved Measure P – a temporary, 10-year, half-cent sales tax to fund high priority infrastructure needs. TransNet is the largest stable source of revenues for Capital Improvement projects. Along with TransNet, Gas Tax funds continue to provide a steady source of revenue for street related projects. Other major revenues in this year's budget include Sewer Facility Replacement funds for ongoing sewer rehabilitation projects. Competitive grant revenue sources remain steady with grant revenue growth opportunities in the imminent future. Transportation grants include the Active Transportation Program and Federal Highway Safety Improvement Program.

The following is a brief description of key funding sources which support the fiscal year 2020 Capital Improvement Budget:

DEVELOPMENT IMPACT FEES

Traffic Signal Fee

The Traffic Signal Fee is a trip-based development impact fee that is charged with the issuance of building permits for new construction. The fee can be utilized for the installation and upgrade of traffic signals throughout the City. A total of $400,000 is programmed in fiscal year 2020 for traffic signal modifications and pedestrian improvements.

Transportation Development Impact Fee (TDIF)

The City's TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City's eastern territories. A total of $70,000 is programmed as part of the fiscal year 2020 CIP.

Western Transportation Development Impact Fee (WTDIF)

The City's WTDIF Program was established on March 18, 2008, by Ordinances 3106 through 3110. This program is similar to the Eastern Transportation Development Impact Fee (TDIF) Program, which was established on January 12, 1988. In 2014, it was determined that the Bayfront, previously included in the WTDIF, be removed and a new DIF area covering only the Bayfront be established. A total of $75,000 is programmed as part of the fiscal year 2020 CIP.

Telegraph Canyon Development Impact Fee

The City's Telegraph Canyon DIF was established on August 7, 1990, by Ordinance 2384 for collection of development impact fees to be used to construct drainage and channel improvements for the Telegraph Canyon Basin. No Telegraph Canyon DIF funds ae programmed in the fiscal year 2020 CIP.

Public Facilities Development Impact Fees

The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing public facilities. A total of $365,000 is programmed for the Millenia Fire Station as part of the fiscal year 2020 CIP.

GRANTS

Active Transportation Grant Program

The Legislature created the Active Transportation Program (ATP) in 2013 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates various transportation programs - including the federal Transportation Alternatives Program, state Bicycle Transportation Account, and federal and state Safe Routes to School programs - into a single program with roughly $123 million per year available for projects chosen through a competitive program administered by the Commission. SB 1 directs $100 million annually from the Road Maintenance and Rehabilitation Account to the ATP, significantly augmenting the available funding for this popular program. On June 28, 2017, the Commission adopted an amendment to the 2017 ATP Guidelines for the augmentation of the program with funds derived from SB 1. Specifically, the ATP Augmentation Guidelines set forth the process to

augment the 2017 ATP for funds made available for fiscal years 2018 and 2019. No ATP is programmed as part of the fiscal year 2020 CIP.

Bicycle Transportation Account

The Bicycle Transportation Account (BTA) is an annual program providing state funds for city and county projects that improve safety and convenience for bicycle commuters. Projects must be designed and developed to achieve the functional commuting needs and physical safety of all bicyclists. No BTA Program Call for Projects has been announced for fiscal year 2019. Therefore, no BTA funds are programmed in the fiscal year 2020 CIP.

Community Development Block Grant Funds

Each year, the City receives approximately $1.7 million in Community Development Block Grant (CDBG) funds. Of this amount approximately $1.3 million is available for community development activities, which include capital improvement projects. In 2006, the City of Chula Vista received a CDBG Section 108 loan in the amount of $9.5 million for the completion of the Castle Park Infrastructure Projects. The debt service payment is paid back from the City's annual allotment of CDBG funds (approximately $750,000 annually). This reduces the amount of CDBG funds available for other capital projects to approximately $0.3-0.5 million annually for a total of 10 years. No CDBG has been programmed in the fiscal year 2020 CIP Program.

Highway Bridge Program

Included in the fiscal year 2020 Capital Improvement Program are two major bridge replacement projects: STL-261, "Willow Street Bridge Widening," at the Sweetwater River and STM-386 "Heritage Road Bridge Replacement," at the Otay River. Both projects will be designed and constructed primarily using Federal Highway Bridge Program (HBP) funds totaling approximately $43.3 million, leveraged with a relatively small local TDIF contribution of about $6.7 million. The environmental documentation and engineering design for STM-364 was partially funded by a $2.5 million SAFETEA-LU grant.

The Highway Bridge Program (HBP) provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges. The existing bridge at Willow Street was constructed in 1940 and, through a series of studies, was determined that it was not practical to rehabilitate the bridge and funding for full replacement was subsequently approved by the Federal Highway Administration (FHWA) and Caltrans, which administers the HBP Grant Program in California. The existing bridge at Heritage Road was built as an interim facility in 1993 when heavy flood waters destroyed the river crossing; this interim bridge was recently approved by FHWA and Caltrans for replacement because it is inadequate for peak traffic volumes, does not accommodate pedestrians, and is unable to convey the 50-year storm without being overtopped. No HBP funds are programmed as part of the fiscal year 2020 CIP.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP) was established to attain a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements. A total of 2,233,900 in HSIP funding has been programmed as part of the fiscal year 2020 CIP.

Neighborhood Reinvestment Program

The Neighborhood Reinvestment Program (NEP) provides grant funds to County departments, public agencies, and to non-profit community organizations for one-time community, social, environmental, educational, cultural or recreational needs. No NEP funds are programmed in the fiscal year 2020 CIP.

Safe Routes to School

The State Safe Routes to School (SR2s) program goal is to reduce injuries and fatalities to schoolchildren and to encourage increased walking and bicycling among students. Competitive grants are available to local government agencies for construction of facilities that enhance safety for pedestrians and bicyclists, primarily students in grades

K-12 who walk or bicycle to school. No Safe Routes to School funds are programmed in the fiscal year 2020 CIP. The Active Transportation Program (ATP) consolidated the Safe Routes to School Program along with a number of other programs into one program.

Smart Growth Incentive Grant

The TransNet Smart Growth Initiative Program (SGIP) funds transportation related infrastructure improvements and planning efforts that support smart growth development. The SGIP will award two percent of the annual TransNet revenues for the next 40 years to local governments through a competitive grant program to support projects that will help better coordinate transportation and land use in the San Diego region. SANDAG released a Notice of Funding Availability during fiscal year 2019 and the City received an Active SGIP grant in the amount of $2.5 million for the Third Avenue Streetscape Improvement Project Phase III from "F" Street to "E" Street. Therefore, no additional SGIP funds are programmed as part of the fiscal year 2020 CIP.

Rubberized Pavement (TRP) Grant

The Department of Resources Recycling and Recovery (CalRecycle) offers funding opportunities authorized by legislation to assist public and private entities in the safe and effective management of the waste stream. CalRecycle's tire grant programs are designed to encourage activities that promote reducing the number of waste tires going to landfills for disposal and eliminating the stockpile of waste tires. Revenue for the grants is generated from a tire fee on each new tire sold in California. The Rubberized Pavement (TRP) Grant Program provides assistance to local governments to fund rubberized asphalt (RAC) projects including hot mix and chip seal. RAC is a proven road paving material that has been used in California since the 1970's it is made by blending ground tire rubber with asphalt binder which is then mixed with conventional aggregate materials. A total of $350,000 in TRP Grant funds are programmed as part of the fiscal year 2020 CIP.

MISCELLANEOUS FUNDS

General Fund

The General Fund is the City's main operating fund used to pay for City services. No General Fund monies are programmed as part of the fiscal year 2020 CIP. Capital improvement projects will be funded by the Measure P commitment.

Residential Construction Tax (RCT)

The Residential Construction Tax (RCT) was established by the City Council in October 1971 to provide a more equitable distribution of the burden of financing parks, open spaces, public facilities, and other capital improvements, the need for which is created by the increasing population of the City. The RCT is applicable to all new residential units and paid by the person constructing the units. RCT funds are used to pay for debt service obligations resulting from the issuance of Certificates of Participation (COP's) for western Chula Vista failing CMP repairs. No RCT funds are programmed as part of the fiscal year 2020 CIP.

Capital Improvement Project Fund

The Capital Improvement Fund was established to set aside monies for capital improvement projects. This fund does not generate revenues from any source except by transfer from other funds. Monies transferred to the fund are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed. No CIP funds are programmed as part of the fiscal year 2020 CIP.

VOTER APPROVED FUNDS

Proposition 1B Highway Funds

In 2007, the voters of the State of California approved Proposition 1B. This proposition included funds to be provided to cities within the State for local roadway improvements. The initial allocation of $3.6 million was spent on pavement rehabilitation projects in fiscal year 2011. The second allocation of $3.3 million was frozen by the State of California

due to the State's financial crisis and released in late April 2010 in monthly installments. As a result, the State provided an additional year of expenditure for Prop 1B funds received in fiscal year 2010. The City spent the second allocation of Prop 1B funds prior to June 2014.

Gas Tax

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much or the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall). The SB1 Beall is a significant new investment in California's transportation systems. The Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilizes the problematic price-based fuel tax rates and provides for inflationary adjustments to rates in future years. The Act will more than double local streets and road funds allocated through the Highway Users Tax Account, allocating funds from new taxes through a new "Road Maintenance and Rehabilitation Account (RMRA). In fiscal year 2020, the Gas Tax budget is more than $7.4 million for pavement rehabilitation based on the City's Pavement Management System.

Transportation Sales Tax

Transportation Sales Tax (TransNet) funds are derived from sales tax revenues levied in San Diego County that are collected by the State specifically for use on transportation related projects in San Diego County. The regional metropolitan planning agency, San Diego Association of Governments (SANDAG), programs these funds to municipalities within San Diego County. Revenues vary from year-to-year, depending on the amount of sales tax available to the region and the number and costs of projects for which municipalities, local transit, and Caltrans request funding. The revenue approved for municipalities is based on the specific cost estimates that are required to be submitted as part of the annual request for funding. The TransNet Extension Ordinance states that at least 70 percent of the funds allocated to local agencies for local road projects should be used to fund Congestion Relief (CR) projects. CR projects include the construction of new or expanded facilities, major rehabilitation and reconstruction of roadways, traffic signalization, transportation infrastructure to support smart growth, capital improvements for transit facilities, and operating support for local shuttle and circulator transit routes. No more than 30 percent of TransNet funds allocated to local agencies are expected to be used for local street and road maintenance. In the fiscal year 2020 CIP, the TransNet budget is more than $6.8 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP), and presented annually in a report to the Citizens' Oversight Committee (COC). More than $4.3 million in Measure P funds are programmed as part of the fiscal year 2020 CIP.

SEWER FUNDS

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. No Special Service funds are programmed in the fiscal year 2020 CIP.

Trunk Sewer Capital Reserve

The Trunk Sewer Capital Reserve Fund is a permit fee based revenue source received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial or other property that may increase the volume of flow in the City's sewer system. The funds may be used for: (1) to repair, replace or enlarge trunk sewer facilities to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or (2) to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamations systems and facilities. No Truck Sewer Capital Reserve funds are programmed in the fiscal year 2020 CIP.

Sewer Facility Replacement Fund

The Sewer Facility Replacement Fund is a fee based revenue source that all properties pay each month as part of their sewer bills. The funds can be utilized to replace, rehabilitate or upgrade existing sewer facilities. Approximately $3.9 million is programmed in the fiscal year 2020 CIP.

Sewer Development Impact Fee Funds

These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. Included DIF programs are the Telegraph Canyon Sewer Basin DIF, the Poggi Canyon Sewer Basin DIF, and the Salt Creek Sewer Basin DIF. A total of $840,000 is programmed in the fiscal year 2020 CIP from the Poggi Canyon Sewer Basin DIF.

CIP EXPENDITURE SUMMARY

CIP Expenditure Summary

The 2019-2024 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The adopted fiscal year 2019 capital expenditure budget is approximately $26.8 million. The forecasted five-year program is estimated at $77.8 million. The 2019-2024 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as and not limited to the City's General Plan, Master Plans, Specific Plans and the Regional Transportation Plan) as well as generally accepted accounting principles. Overall, the 5-year program continues to trend favorably despite the economy and the fiscal constraints facing the City.

Projects in this year's Capital Improvement Budget have been sorted by the nine-asset management systems identified in the City's Fiscal Recovery Plan and the Infrastructure Workshop with the City Council. This provides a mechanism to track CIP allocations by Asset Management System (AMS). The nine AMS's include the following:

- The Roadway Management System (RMS) is comprised of all City-owned assets in the Public Right-of-Way. These assets include: Major and Local Streets, Sidewalks, Traffic Signals & Striping, Bicycle and Pedestrian paths, ADA Ramps and Curbs and Gutters. A majority of the CIP funding is focused on the RMS.

- The Wastewater Management System (WMS) is comprised of Sewer Pump Stations, Rehabilitation and related projects.

- The Drainage Management System (DMS) is comprised of citywide storm drain facilities.

- The Building Management System (BMS) is comprised of City-owned facilities including the Civic Center, Fire Stations, Libraries, Police Station, Recreation Centers, and community facilities such as Rohr Manor and the Woman's Club.

- The Parks Management System (PMS) is comprised of the citywide park system.

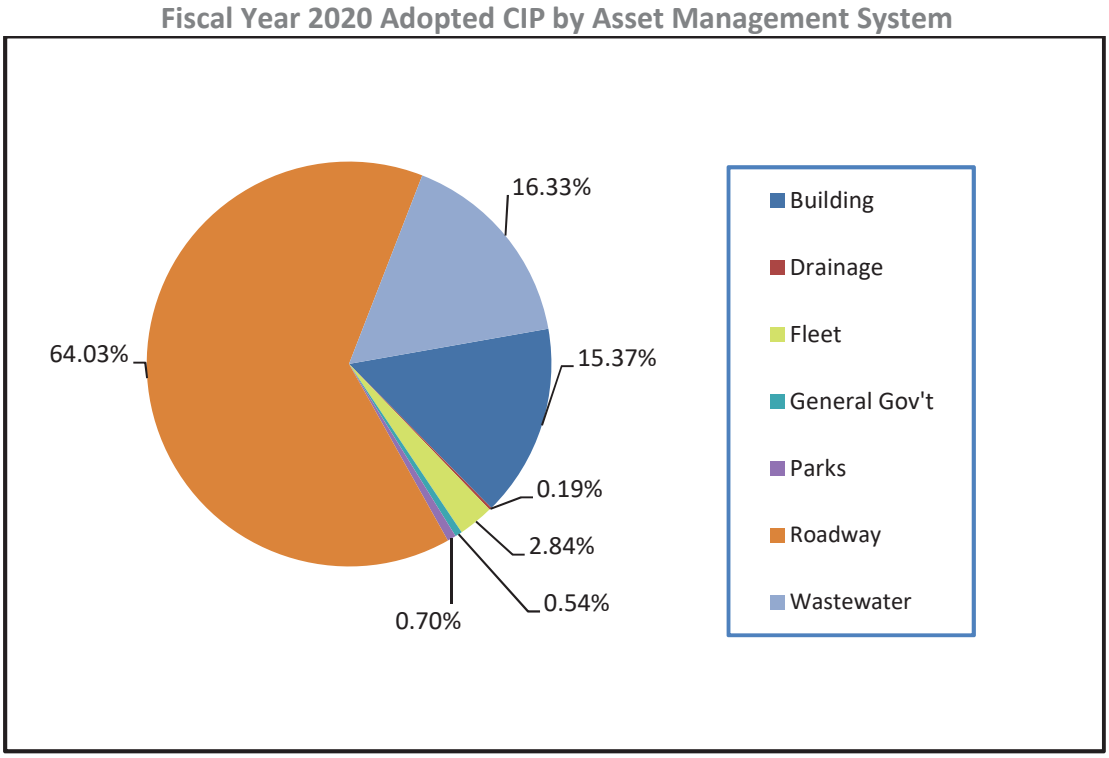
- The Open Space Management System (OMS) is comprised of the Open Space Districts and Community Facility Districts (CFDs).

- The Fleet Management System (FMS) is comprised of infrastructure associated with maintaining City-owned vehicles.

- The General Government Management System (GGMS) includes general-purpose items such as Automation, Utility Undergrounding and Parking Meters.

- The Urban Forestry Management System (UMFS) is comprised of City-owned street trees, and trees within Public Right-of-Way and parks.

The following chart provides an expenditure breakdown, by Asset Management System, totaling approximately $26.7 million of recommended appropriations:



ROADWAY MANAGEMENT SYSTEM (RMS)

A majority of the CIP funding is focused on the Roadway Management System (RMS). The total amount programmed for Roadway projects is $17.1 million, which represents 64.03% of the adopted CIP budget. Project types within the RMS are Major Streets, Local Streets, and Traffic. The following chart and table summarizes the funding by these project types.

Project Type	Percentage	Amount
Local Streets	14.69%	$ 2,519,586
Major Streets	47.36%	$ 8,126,198
Traffic	37.95%	$ 6,511,653
Total	**100%**	**$ 17,157,437**

Major Streets

Approximately $8.1 million in funding includes the Pavement Major Rehabilitation Project (citywide), and the Bikeway Facilities Gap Program. The Pavement Major Rehabilitation Project includes resurfacing and pavement overlays, which may extend street life by up to 15 years. Failure to complete proactive street maintenance will lead to the accelerated deterioration of City streets, thereby, costing more to repair in the long-term.

Local Streets

Approximately $1.4 million in funding is programmed for the annual Pavement Minor Rehabilitation Project to extend street life by 7-10 years.

Funding of over $1.1 million is programmed for sidewalk and pedestrian improvements throughout the city.

Traffic
Approximately $2.4 million has been included for the Traffic Calming Program, Traffic Signal System Optimization, Traffic Signal and Streetlight Systems Upgrade and Modification Program, Neighborhood Traffic and Pedestrian Safety Program, pedestrian improvements, and other traffic related programs.

More than $2.3 million has been programmed to install Lead Pedestrian Interval Traffic Signal Operations upgrades citywide.

A total of $1 million is programmed to complete safety improvements at four high-incident intersections throughout the city.

Funding of $840,000 is programmed for traffic signal modifications and upgrades at various locations citywide.

WASTEWATER MANAGEMENT SYSTEM (WMS)

The appropriation for Wastewater Management System (WMS) is $4.3 million, which represents 16.33% of the adopted CIP budget. The WMS is divided into two categories: Sewer Rehabilitation & Specific Sewer Improvements, and Sewer Pump Stations & Access Roads.

Sewer Rehabilitation & Specific Sewer Improvements
Funding of $1,725,000 is programmed to complete sewer rehabilitation and expansion at the 300 Block of K Street and 700 Block of Third Avenue.

Approximately $1.7 million is planned to complete Poggi Canyon Sewer improvements and expansion on Olympic Parkway at Concord Way.

A total of $300,000 is programmed to complete sewer pipe improvements at various locations throughout the city.

Funding of $200,000 is planned for ongoing sewer manhole rehabilitation efforts citywide and $150,000 is to continue manhole inspections and establish a baseline condition in order to preserve and extend service life and avoid failures of existing structures.

A total of $200,000 is programmed to assess the condition of the Salt Creek Interceptor.

Sewer Pump Stations and Access Roads
Funding of $375,000 is planned for upgrades to the Parkside Drive Lift Station. Sewer access roads at various locations will be rehabilitated at a cost of $350,000.

DRAINAGE MANAGEMENT SYSTEM (DMS)

The appropriation for Drainage Management System (DMS) projects is $50,000 which represents 0.19% of the adopted CIP budget.

Drainage
Based on the influx of funding, including Measure P, over the last several years, a significant amount of CMP repairs have been completed. As a result, no CMP pipe projects are proposed for FY2019-20.

Funding of $50,000 has been programmed for installation of Full Capture Trash Best Management Practices.

The appropriation for Building Management System (BMS) projects is $4.1 million, which represents 15.37% of the adopted CIP budget.

BUILDING MANAGEMENT SYSTEM (BMS)

More than $3.1 million in Measure P funds is programmed to complete repairs at various fire stations and for replacement of Fire Stations 5 and 9. The Fire Department currently operates nine fire stations to provide a network of emergency response service delivery.

A total of $1.5 million in Measure P funds is programmed to complete repairs at Loma Verde Aquatic and Recreation Center.

Funding of $365,000 is programmed as part of the Millenia Fire Station.

A total of $300,000 is planned to study the options for relocating the pump station at the Police Facility and add emergency storage to the pump station at City Hall.

Measure P funding of $250,000 is programmed for repairs associated with the Civic Center and South Chula Vista Libraries.

A total of $100,000 in Measure P funding is programmed for repairs at the Police Facility.

FLEET MANAGEMENT SYSTEM (FMS)

The appropriation for Fleet Management System (FMS) projects is $761,383, which represents 2.84% of the proposed CIP budget.

Funding of $761,383 in Measure P funds is programmed to replace the fuel tank located at Fire Station 2.

PARKS MANAGEMENT SYSTEM (PMS)

The appropriation for Park Management System (PMS) projects is $187,654, which represents 0.7% of the adopted CIP budget.

Approximately $138,000 in Measure P funds is planned for park infrastructure repairs for drinking fountains, irrigation controls, lights, picnic tables, benches, etc.

A total of $50,000 is programmed to upgrade the Salt Creek Community Park pump station.

OPEN SPACE MANAGEMENT SYSTEM (OSMS)

The Open Space Districts and Community Facility Districts (CFD's) were established with new subdivisions beginning in the 1980s. These funding mechanisms were established to ensure sustainable improvements in the natural and landscaped areas in and around the new developments. These fees were structured to allow incremental adjustment with inflation and have generally kept pace with the maintenance needs of the districts.

URBAN FORESTRY MANAGEMENT SYSTEM (UFMS)

The Urban Forestry Management System is responsible for monitoring the overall health of trees throughout the City, including street trees, park trees, and trees located on City property. The City continues to maintain City street trees in order to:

- Ensure ongoing traffic safety along City streets;
- Enhance the appearance and image of the City;
- Improve the air quality and the environment for City residents; and
- Clear right-of-way obstructions.

Industry standard sets the ideal schedule for periodic tree trimming as follows: Palms need to be trimmed every 1 or 2 years. Non-palms are recommended to be trimmed every 3-5 years (eucalyptus and pine every 2-3 and broadleaf every 5-6). Based on an inventory of about 27,500 trees and using 5 years, the annual goal is to trim 5,500 trees.

GENERAL GOVERNMENT MANAGEMENT SYSTEM (GGMS)

The appropriation for General Government System (GGS) projects is $145,000, which represents 0.54% of the adopted CIP budget.

General Government

The City has approximately 164 Miles of aboveground electric distribution wires with an estimated cost to underground of $275 million. The Franchise Agreement with SDGE Allocation is $2 million per year from 20A Funds. Almost $40 million has been expended in undergrounding projects since the 1990's. The City's 20A fund allocation has a positive balance of $6.13 million. According to Rule 20A, municipalities can incur debt up to five times the annual allocation.

On October 17, 2017, staff presented a report to the Council and recommended that a public hearing be held to establish two new Utility Undergrounding Districts (UUD)for the F Street corridor: F Street from Bay Blvd. to Broadway (UUD #141) - $3 million, and from Broadway to Fourth Avenue (UUD #142) - $1.6 million. City Council approved setting the public hearing via Resolution 2017-193.

On November 21, 2017, the City Council held a Public Hearing and formed the two F Street UUD's via Resolution 2017-216. Design work has commenced with SDG&E on UUD #141 and the undergrounding of the utilities will begin in 2020 with pavement rehabilitation work in 2021.

Funding of $85,000 will be utilized for the City's pavement management system, which requires ongoing management for cross-departmental coordination, regular data and system updates, data analysis of pavement conditions, and priority development based on maintenance strategies.

A total of $60,000 is programmed for advance planning associated with the citywide CIP Program.

REGIONAL PROJECTS

The City of Chula Vista CIP includes funding for several studies related to regional projects. It does not include total costs of regional projects funded or led by other agencies such as Caltrans or SANDAG. However, City staff often partners or gets involved in the delivery of these projects since they provide a direct benefit to the community and sustainable infrastructure. The following is a summary of various projects:

Interstate-5 Multi-modal Corridor Study

In an effort to identify all transportation related improvements needed along, across and within the four-mile long Interstate-5 and rail corridor in Chula Vista, the City has combined efforts with Caltrans, Metropolitan Transit System (MTS) and SANDAG to undertake this planning level study. Funding is provided by a combination of TransNet and two Federal grants. The study has several phases of work and the first two phases have been completed. Phase III commenced in FY 2014 and is for the environmental work and preliminary engineering of grade-separating the Palomar Street light rail crossing near the intersection with Industrial Blvd.

Phase I identified and prioritized needed transportation improvements to improve mobility and goods movement within the study area bounded by SR-54 and Main Street. The results of the first phase study completed in December 2010 have already been included in the 2050 Regional Transportation Plan adopted by SANDAG in October 2011. This report is used as a technical appendix to the SANDAG 2050 Regional Transportation Plan. Rail improvements were identified as the highest near-term need.

http://www.sandag.org/index.asp?projectid=387&fuseaction=projects.detail

Phase II, the Chula Vista Light Rail Corridor Improvements Project Study Report, is a grade separation study for each of the three light rail trolley stations at E Street, H Street and Palomar Street. This document, completed in August 2012, has planning level work for the ultimate rail corridor improvements in Chula Vista. Final recommendations from the Light Rail Train (LRT) Improvement study are being incorporated into the Phase III environmental work for the Palomar Street location as well as future regional plans and as individual projects into the Bayfront Development Impact Fee Program, the Western Transportation Development Impact Fee (WTDIF) Program and the CIP program.

In April of 2017, the E Street, F Street & H Street rail corridor study was updated to include additional information on project limits and a program level cost estimate. The "CHULA VISTA LIGHT RAIL CORRIDOR IMPROVEMENTS FINAL SUPPLEMENTAL PROJECT STUDY REPORT" functions as a supplemental report to the 2012 Project Study Report, and whose purpose is to document the analysis of one additional alternative for grade-separating the MTS (San Diego Metropolitan Transit System) LRT tracks from the roadway crossings at E and H Streets by combining the two grade separations into one project. Since F Street is between E and H Streets, this combined project would also grade-separate the F Street crossing. The grade separated tracks are also used by the freight trains that travel through this corridor.

http://www.chulavistaca.gov/Home/ShowDocument?id=9784

The completed Phase I and Phase II studies serve to identify an accurate project description for Phase III, a future LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing that commenced in FY 2013-14 and completed in late 2019. This environmental and preliminary design work is the last phase of the I-5 Multi-modal Corridor Study. The Palomar Street crossing is the highest priority LRT grade-separation project out of 27 study locations evaluated within San Diego County. City staff is working with SANDAG staff to fund the next phases of work for Palomar Street; engineering design phase & construction phase. The design phase is estimated to take 30 months while construction could be up to 36 months in duration.

The H Street and the E street locations rank fourth and sixth, respectively. Due to the proximity of the F Street crossing and freight rail profile design constraints between the Sweetwater River and the J Street rail crossing, F Street must be grade separated along with the E Street and H Street rail crossings. The updated April 2017 E Street & H Street Grade Separation Project Alternatives Analyses/Feasibility Study (AA/FS) Report was completed with input from the freight rail operator. This AA/FS report provides additional information on the extent of the work needed from south of the Sweetwater River to a point south of the J Street crossing for this corridor. The AA/FS report also includes a preliminary opinion of probable costs.

http://www.chulavistaca.gov/departments/engineering/light-rail-corridor-improvements

Ultimate improvements for this freight and LRT rail corridor are planned for in the SANDAG Regional Transportation Plan. This project titled "Blue Line/Mid-Coast Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, at Taylor St and Ash St, and Blue/Orange Track Connection at 12th/Imperial" is included as in the 2015 San Diego Regional Transportation Plan "San Diego Forward: The Regional Plan" – Appendix A, as a two phased project with a planned completion date of Year 2035 for the work within Chula Vista. No design or construction funding is yet identified other than the current phase of work at Palomar Street. As indicated below, the Chula Vista locations are planned to be completed by year 2035.

Phase I - Blue Line Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, and Blue/Orange Track Connection at 12th/Imperial (Year 2035).

Phase II - Blue Line rail grade separations at Taylor St and Ash St (Year 2050).

Main Street Extension from Heritage Road to La Media Road.
The project is in coordination with the development community to consider several roadway alignments of which one includes a bridge over Wolf Canyon and associated utilities. The initial works involves meeting with the resource agencies and ultimately issue a request for proposal to complete the environmental document and preliminary level bridge and utility design. The development community has almost completed their evaluation of various land use alternatives that will determine the timing and alignment needs for this arterial roadway. The City's existing Capital Improvement Study (STM-357) is expected to start up again this fiscal year.

I-805 South Express Lanes Project (from "KeepSanDiego Moving.com" website):
The I-805 South Express Lanes Project area is roughly 11 miles, between East Palomar Street in Chula Vista and the I-805/SR 15 interchange in San Diego. The project includes the addition of carpool (HOV)/Express Lanes within the freeway median. Additionally, the project includes the construction of a Direct Access Ramp (DAR) at East Palomar Street in Chula Vista that connects to the carpool/Express Lanes, as well as intermediate access points, direct connectors, in-line transit stations, and park & ride locations. The I-805 South Express Lanes Project will be constructed in two major phases.

Phase I – COMPLETED

Phase I Improvements included the addition of one carpool or HOV, lane, in each direction along an eight-mile segment stretching from East Naples Street in Chula Vista to State Route 94 (SR 94) in San Diego. Phase I also included a new DAR, Transit Station and Park & Ride lots at East Palomar Street in Chula Vista, which opened on January 4, 2017, and the addition of 10 sound walls along the route to help mitigate freeway noise and enhance the quality of life for neighboring communities.

Phase II

The second phase of the I-805 South Express Lanes Project will further expand transportation choices by expanding the carpool lanes into Express Lanes, allowing for solo drivers using FasTrak®. Phase II also includes the addition of in-line transit stations and direct freeway-to-freeway HOV connectors.

•Express Lanes* – The carpool lanes will be converted into Express Lanes between East Palomar Street and the I-805/SR 15 interchange. The Express Lanes will serve the South Bay Rapid, carpools, vanpools, buses, motorcycles, permitted clean air vehicles, and solo drivers using FasTrak®.

•Transit Stations* – In-line transit stations will be constructed at East H Street in Chula Vista and East Plaza Boulevard in National City. These stops will provide convenient access to the South Bay Rapid system and reduce travel times by eliminating the need for vehicles to exit the freeway. A transit station along State Route 94 and an in-line transit station along I-805 near the 47th Street Trolley Station are planned as parts of other projects.

•Direct Connectors* – Direct freeway-to-freeway HOV connectors between I-805 and SR 15 will allow seamless transitions between the carpool lanes. The direct connectors will help maintain consistent traffic speed within the Express Lanes. A direct connector at SR 94 is planned as part of a separate project.

•Sound Walls – Phase II of the I-805 South Express Lanes Project will include the construction of five additional sound wall segments between East Naples Street and Bonita Road. Walls will abate freeway noise by at least five decibels and will improve the quality of life for nearby residents. Construction of the first stage of sound walls began in the fall 2018.

* Construction of these improvements will be scheduled as funding becomes available.

In 2018, the construction phase began for the sound walls between East Naples Street and SR-54. Future phases will widen and retrofit the I-805 Sweetwater Bridge decks and inside shoulders will commence. Caltrans has secured construction funding for the Sweetwater Bridge project and the tentative schedule is to begin construction work in the spring of 2019 and be completed in 2020. This work will ultimately widen the I-805 Sweetwater River Bridge south of the SR-54 interchange so that there is more left and northbound right shoulder area, complete the seismic retrofit and make other improvements for the northbound direction.

https://www.keepsandiegomoving.com/I-805-corridor/I-805-south-segment.aspx

The South Bay Bus Rapid Transit (SBBRT) Project
Significant construction work was completed for South Bay Rapid in FY 2017/18 and FY 2018/19. This project includes 12 stations along a 26-mile route from the Otay Mesa Port of Entry to Downtown San Diego via eastern Chula Vista, connecting to employment and activity centers in Downtown San Diego and South County. This project also will include a nearly six-mile-long transit-only guideway within the center median of East Palomar Street and along Eastlake Parkway in Chula Vista. Construction of one of the four segments (from Heritage Road to Olympic Parkway) was completed at the end of 2017. Two segments (Olympic Parkway to Birch Road & Otay Mesa Transit Center) were completed in 2018. The last segment, Oleander Avenue to Heritage Road, was completed in mid-2019. Rapid service began on January 27, 2019.

Construction through Chula Vista will be completed in three (3) phases by SANDAG plus one (1) phase by the developer:

1. Phase 1A - from Oleander Avenue to Heritage Road. This segment is under construction now and has provided a new traffic signal at Oleander Avenue/East Palomar Street. Construction will be completed in calendar year 2019.
2. Phase 1B - from Heritage Road to Olympic Parkway. Construction began in February 2016 and was completed in fiscal year 2018.
3. Phase 2 - from Olympic Parkway and across the SR-125 Toll Road via a new pedestrian and bus bridge overcrossing. Then around the northerly and easterly frontage of the Otay Ranch Mall to Birch Road. Construction began in September 2016. This phase was completed in fiscal year 2019.
4. Millenia Station - work by the developer south of Birch Road within the Millenia project area was generally completed in fiscal year 2019.

Updates to the regional projects can be found on the following weblink:

www.keepsandiegomoving.com

CIP DOCUMENT

The initial proposed capital improvement project detail sheets are posted annually in April of each year on the Public Works website for public comment and review.

http://www.chulavistaca.gov/departments/public-works/projects

The proposed CIP is presented at a Council Budget Workshop and adopted in June of every year.

Additionally, the Engineering & Capital Projects Department publishes an annual adopted CIP budget. The document is made available at the City Clerk's Office, the Civic Center Library, Otay Ranch Mall Library, the South Chula Vista Library, and the City's website.

CIP BUDGET

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

		FY 2019-20 PROPOSED
GGV0230	Fire Stations Repairs/Replacements (Measure P)	$3,104,447
GGV0231	Civic Center and South Chula Vista Libraries (Measure P)	$250,000
GGV0232	Police Facility Repairs (Measure P)	$100,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	($1,500,000)
GGV0242	Fire Station 2 Fueling Tank Replacement (Measure P)	$761,383
GGV0245	Police Facility Sewer Pump Station Relocation	$150,000
GGV0246	City Hall Emergency Storage Addition for Sewer Pump Station	$150,000
GGV0247	Loma Verde Aquatic and Recreation Center Phase I (Measure P)	$1,500,000
SAF0169	Millenia Fire Station	$365,000
	TOTAL	**$4,880,830**

DRAINAGE

		FY 2019-20 PROPOSED
DRN0208	Telegraph Canyon Channel Improvements	$0
DRN0214	Installation of Full Capture Trash BMPs	$50,000
	DRAINAGE TOTAL	**$50,000**

GENERAL GOVERNMENT

		FY 2019-20 PROPOSED
CTY0202	CIP Advanced Planning	$60,000
CTY0219	Pavement Management System	$85,000
	GENERAL GOVERNMENT TOTAL	**$145,000**

PARKS

		FY 2019-20 PROPOSED
PRK0326	Park Infrastructure (Measure P)	$137,654
PRK0334	Salt Creek Community Park Pump Station	$50,000
	PARKS TOTAL	**$187,654**

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2019-20 PROPOSED
STL0404	Bikeway Pedestrian Master Plan 2016 Update	$64,000
STL0410	Kellogg Elem. School Pedestrian Improvements	$110,000
STL0426	Sidewalk Gap Third Ave W/S Orange Ave to Anita St, E/S Anita St to Zenith St	$510,000
STL0436	D Street Sidewalk Project	$0
STL0437	Eastbound Right Turn Lane Installations along East H St Study	$100,000
STL0438	Sweetwater River Bikeway Connections/30th Street Bicycle Facility Improvements	$135,635
STL0439	Sidewalk Replacement Program FY2019/20	$189,500
STL0440	Pavement Minor Rehabilitation FY2019/20	$1,410,451
STM0369	Bikeway Facilities Gap Program	$200,000
STM0385	Bridge Maintenance	$65,000
STM0386	Heritage Road Bridge Replacement Project	$0
STM0397	Major Pavement Rehabilitation	$3,358,586
STM0399	I-805 Main Street Interchange Project Initiation Document (PID)	$75,000
STM0400	RMRA Major Pavement Rehabilitation FY2019/20	$4,427,612
TRF0274	Traffic Count Station Program	$70,000
TRF0321	Citywide Traffic Data Program	$94,000
TRF0327	Neighborhood Traffic and Pedestrian Safety Program	$300,000
TRF0332	Signing and Striping Program	$75,000
TRF0345	School Zone Traffic Calming Program	$270,000
TRF0350	Traffic Signal System Optimization Program	$330,000
TRF0354	Traffic Congestion Relief Program	$298,753
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	$300,000
TRF0384	Hazel G Cook Elementary School Pedestrian Improvements	$175,000
TRF0398	Traffic Signal Installation at Main Street and Jacqua Street	$50,000
TRF0407	Traffic Signal Modifications at Five Intersections	$580,000
TRF0408	Traffic Signal Modifications (Measure P)	$0
TRF0412	Traffic Signal Upgrades at Two Locations	$210,000
TRF0413	Ladder Crosswalks at all Controlled Intersection Program	$60,000
TRF0414	Third Ave at Seavale St Ped Street Improvements	$100,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	$175,000
TRF0416	Intersection Safety Improvements	$1,000,000
TRF0417	Installation of Enhanced Crosswalks in School Zones	$90,000

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2019-20 PROPOSED
TRF0418	Installation of Lead Pedestrian Interval Traffic Signal Operations	$2,333,900
	ROADWAY TOTAL	**$17,157,437**

WASTEWATER

		FY 2019-20 PROPOSED
SWR0293	Parkside Drive Lift Station Upgrades	$375,000
SWR0310	Salt Creek Interceptor Condition Assessment (Portions)	$200,000
SWR0311	Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way	$1,076,796
SWR0312	Sewer Rehab- K Street (300 Block) and Third Avenue (700 Block)	$1,725,000
SWR0313	Sewer Access Road Rehabilitation Program FY2019/20	$350,000
SWR0314	Sewer Manhole Rehabilitation FY2019/20	$200,000
SWR0315	Sewer Manhole Inspection Program FY2019/20	$150,000
SWR0316	Sewer Pipe Rehabilitation FY2019/20	$300,000
	WASTEWATER TOTAL	**$4,376,796**
	GRAND TOTAL - ALL PROJECTS:	**$26,797,717**

CITY OF
CHULA VISTA

FIVE-YEAR CIP PROJECT SUMMARY SCHEDULE

City of Chula Vista
2019/20 - 2023/24 Capital Improvement Program

CIP #	Project Name	Category	2019/20	2020/21	2021/22	2022/23	2023/24	Total
CTY0202	CIP Advanced Planning	CIP Advance Planning	$60,000	$60,000	$60,000	$60,000	$60,000	$300,000
CTY0219	Pavement Management System	Pavement Management	$85,000	$85,000	$85,000	$85,000	$85,000	$425,000
DRN0208	Telegraph Canyon Channel Improvements	Drainage	$0	$0	$0	$0	$0	$0
DRN0214	Installation of Full Capture Trash BMPs	Drainage	$50,000	$75,000	$100,000	$125,000	$150,000	$500,000
GGV0230	Fire Stations Repairs/Replacements (Measure P)	City Facilities	$3,104,447	$1,941,091	$2,727,773	$0	$0	$7,773,311
GGV0231	Civic Center and South Chula Vista Libraries (Measure P)	City Facilities	$250,000	$0	$0	$0	$0	$250,000
GGV0232	Police Facility Repairs (Measure P)	City Facilities	$100,000	$0	$0	$0	$0	$100,000
GGV0233	Recreation and Senior Center Repairs (Measure P)	City Facilities	($1,500,000)	$0	$0	$0	$0	($1,500,000)
GGV0242	Fire Station 2 Fueling Tank Replacement (Measure P)	City Facilities	$761,383	$0	$0	$0	$0	$761,383
GGV0245	Police Facility Sewer Pump Station Relocation	Sewer	$150,000	$0	$0	$0	$0	$150,000
GGV0246	City Hall Emergency Storage Addition for Sewer Pump Station	Sewer	$150,000	$0	$0	$0	$0	$150,000
GGV0247	Loma Verde Aquatic and Recreation Center Phase I (Measure P)	City Facilities	$1,500,000	$0	$0	$0	$0	$1,500,000
PRK0326	Park Infrastructure (Measure P)	Parks	$137,654	$0	$0	$0	$0	$137,654
PRK0334	Salt Creek Community Park Pump Station	Parks	$50,000	$0	$0	$0	$0	$50,000
SAF0169	Millenia Fire Station	Public Safety	$365,000	$0	$0	$0	$0	$365,000
STL0404	Bikeway Pedestrian Master Plan 2016 Update	Local Streets	$64,000	$0	$0	$0	$0	$64,000
STL0410	Kellogg Elem. School Pedestrian Improvements	Local Streets	$110,000	$0	$0	$0	$0	$110,000
STL0426	Sidewalk Gap Third Ave W/S Orange Ave to Anita St, E/S Anita St to Zenith St	Local Streets	$510,000	$0	$0	$0	$0	$510,000
STL0436	D Street Sidewalk Project	Local Streets	$0	$0	$0	$0	$0	$0
STL0437	Eastbound Right Turn Lane Installations along East H St Study	Local Streets	$100,000	$400,000	$0	$0	$0	$500,000
STL0438	Sweetwater River Bikeway Connections/30th Street Bicycle Facility Improvements	Local Streets	$135,635	$0	$0	$0	$0	$135,635
STL0439	Sidewalk Replacement Program FY2019/20	Local Streets	$189,500	$0	$0	$0	$0	$189,500
STL0440	Pavement Minor Rehabilitation FY2019/20	Local Streets	$1,410,451	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$6,410,451
STM0369	Bikeway Facilities Gap Program	Major Streets	$200,000	$0	$0	$0	$0	$200,000
STM0385	Bridge Maintenance	Major Streets	$65,000	$65,000	$65,000	$65,000	$65,000	$325,000
STM0386	Heritage Road Bridge Replacement Project	Major Streets	$0	$0	$0	$0	$0	$0
STM0397	Major Pavement Rehabilitation	Major Streets	$3,358,586	$3,250,000	$3,250,000	$3,250,000	$3,250,000	$16,358,586
STM0399	I-805 Main Street Interchange Project Initiation Document (PID)	Major Streets	$75,000	$0	$0	$0	$0	$75,000
STM0400	RMRA Major Pavement Rehabilitation FY2019/20	Major Streets	$4,427,612	$4,250,000	$4,250,000	$4,250,000	$4,250,000	$21,427,612

City of Chula Vista
2019/20 - 2023/24 Capital Improvement Program

CIP #	Project Name	Category	2019/20	2020/21	2021/22	2022/23	2023/24	Total
SWR0293	Parkside Drive Lift Station Upgrades	Sewer	$375,000	$0	$0	$0	$0	$375,000
SWR0310	Salt Creek Interceptor Condition Assessment (Portions)	Sewer	$200,000	$0	$0	$0	$0	$200,000
SWR0311	Poggi Canyon Sewer Improvements on Olympic Parkway at Concord Way	Sewer	$1,076,796	$0	$0	$0	$0	$1,076,796
SWR0312	Sewer Rehab- K Street (300 Block) and Third Avenue (700 Block)	Sewer	$1,725,000	$0	$0	$0	$0	$1,725,000
SWR0313	Sewer Access Road Rehabilitation Program FY2019/20	Sewer	$350,000	$350,000	$350,000	$350,000	$350,000	$1,750,000
SWR0314	Sewer Manhole Rehabilitation FY2019/20	Sewer	$200,000	$200,000	$200,000	$200,000	$200,000	$1,000,000
SWR0315	Sewer Manhole Inspection Program FY2019/20	Sewer	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
SWR0316	Sewer Pipe Rehabilitation FY2019/20	Sewer	$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000
TRF0274	Traffic Count Station Program	Traffic	$70,000	$50,000	$50,000	$50,000	$50,000	$270,000
TRF0321	Citywide Traffic Data Program	Traffic	$94,000	$60,000	$60,000	$60,000	$60,000	$334,000
TRF0327	Neighborhood Traffic and Pedestrian Safety Program	Traffic	$300,000	$290,000	$290,000	$290,000	$290,000	$1,460,000
TRF0332	Signing and Striping Program	Traffic	$75,000	$60,000	$60,000	$60,000	$60,000	$315,000
TRF0345	School Zone Traffic Calming Program	Traffic	$270,000	$200,000	$200,000	$200,000	$200,000	$1,070,000
TRF0350	Traffic Signal System Optimization Program	Traffic	$330,000	$330,000	$330,000	$330,000	$330,000	$1,650,000
TRF0354	Traffic Congestion Relief Program	Traffic	$298,753	$80,000	$80,000	$80,000	$80,000	$618,753
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	Traffic	$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000
TRF0384	Hazel G Cook Elementary School Pedestrian Improvements	Traffic	$175,000	$0	$0	$0	$0	$175,000
TRF0398	Traffic Signal Installation at Main Street and Jacqua Street	Traffic	$50,000	$0	$0	$0	$0	$50,000
TRF0407	Traffic Signal Modifications at Five Intersections	Traffic	$580,000	$0	$0	$0	$0	$580,000
TRF0408	Traffic Signal Modifications (Measure P)	Traffic	$0	$0	$0	$0	$0	$0
TRF0412	Traffic Signal Upgrades at Two Locations	Traffic	$210,000	$0	$0	$0	$0	$210,000
TRF0413	Ladder Crosswalks at all Controlled Intersection Program	Traffic	$60,000	$50,000	$50,000	$50,000	$50,000	$260,000
TRF0414	Third Ave at Seavale St Ped Street Improvements	Traffic	$100,000	$0	$0	$0	$0	$100,000
TRF0415	Telegraph Canyon Road Raised Median Improvements	Traffic	$175,000	$0	$0	$0	$0	$175,000
TRF0416	Intersection Safety Improvements	Traffic	$1,000,000	$0	$0	$0	$0	$1,000,000
TRF0417	Installation of Enhanced Crosswalks in School Zones	Traffic	$90,000	$0	$0	$0	$0	$90,000
TRF0418	Installation of Lead Pedestrian Interval Traffic Signal Operations	Traffic	$2,333,900	$0	$0	$0	$0	$2,333,900
Total:	**56**		$26,797,717	$13,796,091	$14,207,773	$11,505,000	$11,530,000	$77,836,581

MEASURE A FUND SUMMARY

Measure A Fund Summary

The Measure A fund accounts for revenues and expenditures related to the approved ballot measure adopting a one-half (½) cent Public Safety General Transactions and Use Tax (Sales Tax) in the City of Chula Vista.

In December 2017, City staff presented the Public Safety Staffing Strategies Report to the City Council. This report outlined staffing proposals for the Police and Fire Department that addressed critical needs. After discussions regarding the critical needs and funding options, the City Council directed the City Manager to return with a proposal for Council consideration to place a half-cent sales tax measure before the voters to fund public safety critical needs.

In February 2018, City staff presented the City Council with a ballot measure to consider for placement to address public safety staffing on the ballot in June 2018. The tax will remain in place unless and until the voters repealed it. Concurrent with the approval of placing the measure on the ballot, the City Council adopted an Intended Public Safety Expenditure Plan for the anticipated revenues generated from the measure.

On June 5, 2018 Chula Vista voters approved Measure A, authorizing the one-half cent sales tax increase. Collection of the sales tax began October 1, 2018.

The sales tax will allow the Chula Vista Fire and Police Departments to provide faster responses to 9-1-1 emergency calls, increase neighborhood police patrols, reduce gang and drug-related crimes, address homelessness, and improve firefighter, paramedic and emergency medical response times.

The City has established a separate fund to track and account for income and expenses and appointed a Citizen's Oversight Committee ("COC") to ensure transparency in the use of Measure A Funds.

REVENUES

The fiscal year 2020 Proposed Budget reflects the allocation of approximately $18.3 million in Measure A sales tax revenues. Sales tax revenues are received in the City's General Fund, and then transferred into the Measure A Fund.

The following table reflects the Measure A revenues by category.

Measure A Fund Revenues

CATEGORY	FY 2019 ADOPTED	FY 2020 PROPOSED	INC/DEC
Transfers In	$ -	$ 18,266,000	$ 18,266,000
Total	**$ -**	**$ 18,266,000**	**$ 18,266,000**

EXPENDITURES

The fiscal year 2020 Proposed Measure A Budget includes approximately $11.1 million in expenditures for the Fire and Police Departments, to follow are the major categories for each department as noted within the Spending Plan:

Police Department

- Personnel Costs – The budget includes funding for the costs related to the approved Measure A positions.
- Civilian Non-Personnel Costs – Funding included for equipment and supplies to support civilian staff.
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.
- Police Vehicles, Outfitting, Maint., Fuel, etc. – Funding included for Police vehicles and the costs associated with their operation.
- Reimbursement for Support Staff (IT, Fin, HR, City Attorney) – Includes funding for the departments that provide the Measure A support to the Police Department.

Fire Department

- Personnel Costs – The budget includes funding for costs related to Measure A positions.
- Academy Costs – Funding for the Fire Academy.
- PPE Maintenance – Includes funding for the maintenance of personal protection equipment.
- Computers and Other Equipment – Includes funding for computers and equipment used by staff within the fund.
- Fire Vehicles, Outfitting, Maint., Fuel, etc. – Funding included for Fire vehicles and the associated costs of operation.
- Reimbursement for Support Staff (IT, Fin, HR, City Attorney) – Includes funding the departments that provide Measure A support to the Fire Department.

The following table provides the detailed breakdown of the Measure A expenditures by category.

Measure A Fund Expenditures

CATEGORY		FY 2020 PROPOSED
POLICE DEPARTMENT:		
Personnel Costs	$	3,717,657
Civilian Non-Personnel Costs	$	28,039
Computers and Other Equipment	$	150,000
Police Vehicles, Outfitting, Maint., Fuel, etc.	$	165,000
Reimbursement for Support Staff (IT, Fin, HR, City Attorney)	$	342,488
Total Police Department Expenditures	**$**	**4,403,183**
FIRE DEPARTMENT:		
Personnel Costs	$	5,273,016
Academy Costs	$	630,885
PPE Maintenance	$	117,910
Computers and Other Equipment	$	21,294
Fire Vehicles, Outfitting, Maint., Fuel, etc.	$	293,850
Reimbursement for Support Staff (IT, Fin, HR, City Attorney)	$	342,488
Total Fire Department Expenditures	**$**	**6,679,443**
TOTAL EXPENDITURES	**$**	**11,082,626**

STAFFING

The fiscal year 2020 budgeted staffing totals are 44.00 FTE, of which 23.00 are in the Fire Department and 21.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

MEASURE A FUND	FY 2019 Adopted Staffing	FY 2019 Mid Year Changes	FY 2020 Changes	FY 2020 Proposed Staffing
DEPUTY FIRE CHIEF	0.00	2.00	0.00	2.00
FIRE CAPTAIN (80 HR)	0.00	1.00	0.00	1.00
FIRE CAPTAIN (84 HR)	0.00	2.00	2.00	4.00
FIREFIGHTER (112 HR)	0.00	12.00	0.00	12.00
FIREFIGHTER/PARAMEDIC (84 HR)	0.00	2.00	2.00	4.00
FIRE DEPARTMENT TOTAL	**0.00**	**19.00**	**4.00**	**23.00**
CIVILIAN BACKGROUND INVESTIGATOR	0.00	1.00	0.00	1.00
COMMUNITY SERVICES OFFICER	0.00	0.00	2.00	2.00
PEACE OFFICER	0.00	4.00	3.00	7.00
POLICE AGENT	0.00	1.00	2.00	3.00
POLICE DISPATCHER	0.00	2.00	3.00	5.00
POLICE SERGEANT	0.00	0.00	2.00	2.00
SR POLICE TECHNOLOGY SPECIALIST	0.00	1.00	0.00	1.00
POLICE DEPARTMENT TOTAL	**0.00**	**9.00**	**12.00**	**21.00**
MEASURE A FUND STAFFING TOTAL	**0.00**	**28.00**	**16.00**	**44.00**

2018 MEAURE A SALES TAX FUND (222)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Personnel Services	-	-	-	9,341,499
Supplies & Services	-	-	-	672,209
Other Expenses	-	-	-	684,976
Other Capital	-	-	-	165,000
Transfers Out	-	-	-	218,942
CIP Project Expenditures	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 11,082,626**
REVENUES				
Other Revenue	-	-	-	-
Transfers In	-	-	-	(18,266,000)
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ (18,266,000)**
NET FUND ACTIVITY	**$ -**	**$ -**	**$ -**	**$ (7,183,374)**

MEASURE P FUND SUMMARY

Measure P Fund Summary

The Measure P fund accounts for revenues and expenditures related to the approved ballot measure adopting a one-half (½) cent General Transactions and Use Tax (Sales Tax) in the City of Chula Vista.

On August 2, 2016, the City Council approved Ordinance 3371 ("Ordinance") modifying the Municipal Code to establish a temporary one-half cent Sales Tax if approved by the voters. As part of the action to approve the Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan (Expenditure Plan), which identified how the funds were to be allocated.

On November 8, 2016 Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years.

Collection of the sales tax began April 1, 2017. The sales tax is anticipated to exceed the original estimated amount of $186 million over the ten-year collection period. The proceeds of the tax will be used to upgrade police, fire, paramedic and 9-1-1 equipment, vehicles and facilities; fund streets and sidewalks; replace storm drains to prevent sinkholes; improve parks; repair recreation facilities; and repair or replace other city infrastructure.

The City has established a separate fund to track and account for income and expenses and appointed a Citizen's Oversight Committee ("COC") to ensure transparency in the use of Measure P Funds.

REVENUES

The fiscal year 2020 Proposed Budget reflects the allocation of approximately $18.3 million in Measure P sales tax revenues. These sales tax revenues are received in the City's General Fund, and then transferred into the Measure P Fund.

The following table reflects the Measure P revenues by category.

Measure P Fund Revenues

CATEGORY	FY 2019 ADOPTED	FY 2020 PROPOSED	CHANGE	% CHANGE
Transfers In	$ 18,085,000	$ 18,266,000	$ 181,000	1.0%
Total	**$ 18,085,000**	**$ 18,266,000**	**$ 181,000**	**1.0%**

Note:
The FY20 Expenditure Plan revenues are estimated at $18,265,850. Mid-year the plan will be taken to the COC to address the $150 dollar difference and add any FY19 revenues in excess of the FY19 adopted amount.

EXPENDITURES

The fiscal year 2020 Proposed Measure P Budget includes approximately $18.3 million in expenditures for fire station repair/replacement, police facility repairs, libraries, park infrastructure, equipment, fleet purchases and debt service. To follow are the major categories as noted within the adopted Expenditure Plan:

- Public Safety Vehicles – This category includes police patrol vehicles, police undercover vehicles, administrative and volunteer patrol vehicles, patrol motorcycles, fire engines, fire trucks, fire prevention fleet, fire utility vehicles, urban search and rescue vehicles, and brush rigs.
- Non-Safety City Vehicles – Includes all cars, trucks, SUV's, and specialty vehicles that are used to support general City operations.
- Fire Station Repair/Replacement – Funding for repairs to various fire stations throughout the City and fueling tank replacement.
- Police Facility Repairs – Includes funding for various repairs at the Police Facility.
- Civic Center and South Chula Vista Libraries – Funding for repairs at City Libraries.
- Park Infrastructure – Includes funding for parks throughout the City.
- Police Equipment – Includes lease payments on the Computer Aided Dispatch System and Regional Communication System & radios.
- Debt Service – Includes the principal and interest payments for the repayment of the Measure P bonds.

The following table provides the detailed breakdown of the Measure P expenditures by project category.

Measure P Fund Expenditures

PROJECT		FY 2020 PROPOSED
Fire Vehicles	$	3,011,500
Police Vehicles	$	494,850
Non-Safety City Vehicles	$	1,520,100
Police Equipment	$	28,000
Police Communications & Dispatch System	$	367,232
Regional Communications System (RCS)	$	350,000
Fire Station Repair/Replacements	$	3,865,830
Police Facility Repairs	$	100,000
Civic Center and South Chula Vista Libraries	$	250,000
Park Infrastructure	$	137,654
Total Project Expenditures	**$**	**10,125,166**
Administrative Expenses	$	11,934
Annual Debt Service Payments	$	8,128,750
TOTAL EXPENDITURES	**$**	**18,265,850**

2016 MEAURE P SALES TAX FUND (220)

FUND SUMMARY

BUDGET CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2020 PROPOSED
EXPENDITURES				
Supplies & Services	1,297,091	253,903	201,173	236,928
Other Expenses	345,261	9,413,106	8,941,239	9,033,988
Other Capital	282,328	5,281,242	5,294,500	4,641,450
Transfers Out	-	-	-	-
CIP Project Expenditures	526,174	7,893,590	2,220,238	4,353,484
TOTAL EXPENDITURES	**$ 2,450,854**	**$ 22,841,841**	**$ 16,657,150**	**$ 18,265,850**
REVENUES				
Use Money/Property	-	(936,155)	-	-
Other Revenue	-	(71,363,567)	-	-
Transfers In	(3,906,919)	(18,161,109)	(18,085,000)	(18,266,000)
TOTAL REVENUES	**$ (3,906,919)**	**$ (90,460,831)**	**$ (18,085,000)**	**$ (18,266,000)**
NET FUND ACTIVITY	**$ (1,456,065)**	**$ (67,618,990)**	**$ (1,427,850)**	**$ (150)**

CITY OF
CHULA VISTA

SUMMARY TABLES

Fund Appropriations by Department and Expenditure Category

Schedule of Revenues

Schedule of Interfund Transfers

Authorized Positions by Department

FUND APPROPRIATIONS BY DEPARTMENT AND EXPENDITURE CATEGORY

EXPENDITURES BY DEPARTMENT/CATEGORY

	DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILTIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2019
100	**General Fund**										
01	City Council	1,456,659	105,880	1,307	-	3,190	-	-	-	-	1,567,036
02	Boards & Commissions	-	11,841	-	-	-	-	-	-	-	11,841
03	City Clerk	858,657	159,285	688	-	-	-	-	-	-	1,018,630
04	City Attorney	2,886,587	308,800	1,856	-	4,948	-	-	-	-	3,202,191
05	Administration	1,948,791	150,187	832	-	3,416	-	-	-	-	2,103,226
06	Information Technology	2,349,498	1,335,947	11,907	-	87,890	-	-	-	-	3,785,242
07	Human Resources	2,587,023	418,970	1,457	-	8,972	-	-	-	-	3,016,422
08	Finance	3,505,513	434,056	2,212	-	15,499	-	-	-	-	3,957,280
09	Non-Departmental	(153,983)	1,668,697	3,984	454,622	-	-	42,207,075	-	-	44,180,395
10	Animal Care Facility	2,348,400	351,949	42,296	4,500	6,282	53,200	-	-	-	2,806,627
11	Economic Development	1,977,144	168,422	2,497	-	1,520	-	-	-	-	2,149,583
12	Development Services	2,644,391	174,894	2,375	12,000	500	23,635	-	-	-	2,857,795
13	Engineering/Capital Projects	7,229,662	366,083	863,671	108,500	10,000	144,695	386,611	-	-	9,109,222
14	Police	54,776,784	2,010,850	412,372	103,243	-	1,000,423	-	-	-	58,303,672
15	Fire	28,491,107	2,131,858	193,717	-	-	955,878	62,326	-	-	31,834,886
16	Public Works	9,132,066	1,426,549	593,922	15,000	140,171	464,748	-	-	-	11,772,456
17	Parks and Recreation	7,219,052	959,603	2,608,646	80,900	2,523	320,917	-	-	-	11,191,641
18	Library	3,595,897	225,994	273,066	400	-	3,345	-	-	-	4,098,702
100	**GENERAL FUND TOTAL**	**132,853,248**	**12,409,865**	**5,016,805**	**779,165**	**284,911**	**2,966,841**	**42,656,012**	**-**	**-**	**196,966,847**
220	2016 Measure P Sales Tax	-	236,928	-	9,033,988	4,641,450	-	-	4,353,484	-	18,265,850
221	Transportation Grants-Gas Tax	306,941	-	-	-	-	5,000	4,343,236	7,420,816	-	12,075,993
222	2018 Measure A Sales Tax	9,341,499	672,209	-	684,976	165,000	-	218,942	-	-	11,082,626
227	Transportation Sales Tax	-	-	-	-	-	-	-	6,802,721	-	6,802,721
234	Advanced Life Support Program	474,121	310,911	-	-	221,469	8,000	1,143,502	-	-	2,158,003
241	Parking Meter	-	360,700	13,070	198,500	-	-	-	-	-	572,270
245	Traffic Safety	-	138,500	-	-	-	-	399,140	-	-	537,640
267	Permanent Endowments	-	400	-	1,200	-	-	-	-	-	1,600
269	Other Grants	167,328	598,550	-	938,668	200	7,208	-	-	-	1,711,954
270	Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271	Local Grants	83,087	142,505	-	2,000	90,000	-	-	-	-	317,592
272	Federal Grants	5,993,235	3,363,591	10,660	2,918,084	1,719,740	-	1,436,646	-	874,241	16,316,197
273	State Grants	573,589	451,099	-	63,275	-	2,297	-	350,000	-	1,440,260
282	Environmental Services	754,162	1,242,352	51,585	210,351	4,600	7,254	107,585	-	-	2,377,889
301	Storm Drain	-	348,100	840	-	-	-	-	-	-	348,940
311	CDBG Housing Program	-	-	-	-	-	-	-	-	140,194	140,194
313	Chula Vista Housing Authority	633,104	335,800	1,155	272,500	-	-	254,697	-	-	1,497,256
316	Public Educational & Govt Fee	-	300,000	-	-	300,000	-	-	-	-	600,000
318	RDA Successor Agency Fund	-	6,000	-	629,000	-	-	2,812,075	-	-	3,447,075
319	Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	-	-	-	2,072,400
341	Public Liability Trust	-	384,908	-	819,170	-	-	-	-	-	1,204,078

EXPENDITURES BY DEPARTMENT/CATEGORY

	DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILTIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2019
342	CFD 11-M Rolling Hills McM	-	113,316	22,836	45,000	1,465	-	-	-	-	182,617
343	CFD 12-M Otay Ranch Village 7	-	332,690	119,693	78,000	3,394	-	-	-	-	533,777
344	CFD 13-M Otay Ranch Village 2	-	503,154	131,870	48,000	3,739	-	-	-	-	686,763
345	CFD 12M Village 7 Otay Ranch	-	325,387	171,094	72,000	5,051	-	-	-	-	573,532
346	CFD 14M-A-EUC Millenia	-	139,485	10,488	100,500	2,653	-	65,042	-	-	318,168
347	CFD 14M-B-EUC Millenia	-	67,556	23,275	26,000	-	-	-	-	-	116,831
348	CFD 18M Village 3 Otay Ranch	-	64,998	-	5,000	-	-	-	-	-	69,998
349	CFD 19M Freeway Commercial 2	-	45,291	-	12,623	658	-	-	-	-	58,572
352	Bay Blvd Landscape District	-	268	3,803	4,176	-	-	-	-	-	8,247
353	Eastlake Maintenance Dist I	-	196,332	84,018	67,212	3,176	-	-	-	-	350,738
354	Open Space District #01	-	45,743	28,337	15,000	799	-	-	-	-	89,879
355	Open Space District #02	-	5,456	3,947	6,388	180	-	-	-	-	15,971
356	Open Space District #03	-	27,775	16,432	11,246	551	-	-	-	-	56,004
357	Open Space District #04	-	75,134	21,906	17,468	853	-	-	-	-	115,361
358	Open Space District #05	-	29,015	18,674	10,323	480	-	-	-	-	58,492
359	Open Space District #06	-	18,134	11,510	8,900	302	-	-	-	-	38,846
361	Open Space District #07	-	14,830	6,169	6,033	157	-	-	-	-	27,189
362	Open Space District #08	-	48,693	14,725	14,623	808	-	-	-	-	78,849
363	Open Space District #09	-	39,418	23,774	14,050	764	-	-	-	-	78,006
364	Open Space District #10	-	49,072	28,508	15,568	880	-	-	-	-	94,028
365	Open Space District #11	-	85,978	65,871	29,621	1,798	-	-	-	-	183,268
367	Open Space District #14	-	168,132	157,682	54,690	3,866	-	-	-	-	384,370
368	Open Space District #15	-	10,229	6,112	7,761	285	-	-	-	-	24,387
369	Open Space District #17	-	6,753	-	5,086	81	-	-	-	-	11,920
371	Open Space District #18	-	78,672	65,944	35,442	1,722	-	-	-	-	181,780
372	Open Space District #20	-	1,169,650	373,657	256,085	15,156	-	-	-	-	1,814,548
373	Open Space District #23	-	45,609	8,362	10,000	430	-	-	-	-	64,401
374	Open Space District #24	-	10,151	13,745	8,895	375	-	-	-	-	33,166
375	Open Space District #26	-	3,840	2,518	5,866	140	-	-	-	-	12,364
376	Open Space District #31	-	149,079	44,142	20,000	1,493	-	-	-	-	214,714
378	CFD 07M Eastlake Woods & Vista	-	438,660	128,202	183,900	5,983	-	-	-	-	756,745
379	CFD 08M Vlg 6 McMillin & OR	-	688,854	300,953	230,800	10,715	-	-	-	-	1,231,322
380	CFD 09M ORV II Brookfield-Shea	-	804,435	202,098	177,000	9,950	-	-	-	-	1,193,483
381	CFD 14M-2-EUC Millenia	-	2,500	-	-	-	-	-	-	-	2,500
382	CFD 99-2 Otay Ranch Vlg 1 West	-	595,350	205,302	120,000	7,858	-	-	-	-	928,510
386	Otay Ranch Preserve	-	637,585	-	71,300	-	-	-	-	-	708,885
387	CFD 98-3 Sunbow 2	-	818,955	199,505	101,000	9,325	-	-	-	-	1,128,785
388	CFD 97-1 Otay Ranch	-	2,031,517	522,686	296,000	24,914	-	-	-	-	2,875,117
391	Central Garage Fund	950,666	2,279,100	131,090	400	-	21,748	41,833	-	-	3,424,837
398	Workers Compensation Fund	-	921,422	-	3,854,306	-	-	-	-	-	4,775,728
405	City Jail	1,346,296	433,335	-	-	-	-	188,500	-	-	1,968,131
406	Chula Vista Muni Golf Course	-	-	-	-	-	-	132,580	-	-	132,580
407	Living Coast Discovery Center	-	4,713	84,887	-	-	5,398	-	-	-	94,998
408	Development Services Fund	8,241,568	841,238	5,650	371,000	110,500	38,622	1,923,648	-	-	11,532,226

EXPENDITURES BY DEPARTMENT/CATEGORY

	DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILTIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2019
409	CV Elite Athlete Training Ctr	-	125,300	-	63,200	-	-	-	-	-	188,500
414	Sewer Service Revenue	4,729,599	27,277,332	331	75,000	1,392,900	316,705	3,298,234	-	64,600	37,154,701
428	Sewer Facility Replacement	-	-	-	-	-	-	150,000	3,886,796	-	4,036,796
430	Sewer DIFs	-	120,000	-	341,590	-	-	200,000	840,000	-	1,501,590
442	CDBG Section 108 Loan	-	-	-	763,427	-	-	-	-	-	763,427
452	Equipment Lease Fund	-	-	-	502,716	-	-	-	-	-	502,716
453	Energy Conservation Loans	-	-	-	494,255	-	-	-	-	-	494,255
475	2014 COP Refunding	-	5,000	-	3,598,706	-	-	-	-	-	3,603,706
476	2015 Refunding COP	-	7,301	-	2,922,267	-	-	-	-	-	2,929,568
477	2016 Ref COP Civic Ctr/Nature	-	5,000	-	282,551	-	-	-	-	-	287,551
478	2016 LRRB PFDIF/COP	-	6,000	-	2,150,175	-	-	-	-	-	2,156,175
479	2017 CREBs LRBs	-	5,001	-	631,556	-	-	-	-	-	636,557
542	Drainage DIF	-	-	-	10,000	-	-	-	-	-	10,000
560	Public Facilities DIF	-	57,000	-	399,500	-	-	7,734,289	365,000	-	8,555,789
580	Pedestrian Bridge DIFs	-	-	-	95,000	-	-	-	-	-	95,000
590	Transportation DIFs	-	-	-	535,000	-	-	151,045	545,000	15,000	1,246,045
666	2016 TARBs	-	5,000	-	2,807,075	-	-	-	-	-	2,812,075
715	Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	-	-	-	85,000
716	Western-Park Acquisition & Dev	-	-	-	37,000	-	-	50,000	-	-	87,000
717	Residential Construction Tax	-	-	-	-	-	-	667,905	-	-	667,905
736	Other Transportation Program	-	-	-	-	-	-	-	2,233,900	-	2,233,900
	GRAND TOTAL, ALL FUNDS	**166,448,443**	**63,418,756**	**8,353,911**	**40,757,657**	**9,056,771**	**3,379,073**	**67,974,911**	**26,797,717**	**1,094,035**	**387,281,274**

CITY OF
CHULA VISTA

SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(29,743,373)	(32,330,606)	(33,488,611)	(34,547,670)
4002 State Secured Unitary	(621,574)	(782,322)	(683,582)	(683,582)
4003 Current Taxes Unsecured	(967,849)	(988,693)	(1,012,390)	(1,012,390)
4004 Delinquent Taxes	(138,896)	(187,939)	(117,396)	(117,396)
4005 Prop Tax in Lieu	(11,877)	(14,770)	-	-
4006 Property Tax in Lieu of VLF	-	(21,061,385)	(21,776,942)	(22,430,251)
4071 Real Property Transfer Tax	(1,057,611)	(1,199,059)	(1,173,550)	(1,173,550)
4081 Property Tax Increment TCI	(807,932)	-	-	-
Property Taxes Total	**(33,349,112)**	**(56,564,774)**	**(58,252,471)**	**(59,964,839)**
Other Local Taxes				
4011 Sales and Use Taxes	(32,561,430)	(31,897,329)	(33,698,020)	(34,187,000)
4012 Sales Tax Pub Safety Augment	(887,592)	(926,799)	(940,600)	(940,600)
4014 Sales Tax in lieu	(684)	-	-	-
4015 Sales Tax - Measure P	(3,906,919)	(18,160,769)	(18,085,000)	(18,266,000)
4016 Sales Tax - Measure A	-	-	-	(18,266,000)
4021 Franchise Fees	(11,515,850)	(11,750,192)	(11,691,841)	(11,925,678)
4031 Utility Taxes	(5,786,326)	(5,563,291)	(5,605,396)	(5,633,423)
4041 Business License Tax	(1,513,240)	(1,473,003)	(1,369,643)	(1,369,643)
4042 Business License Tax Penalty	(45,647)	(59,644)	(55,000)	(55,000)
4051 Transient Occupancy Taxes	(3,650,442)	(4,104,886)	(4,102,798)	(4,357,922)
Other Local Taxes Total	**(59,868,130)**	**(73,935,913)**	**(75,548,298)**	**(95,001,266)**
Licenses & Permits				
4201 Animal Licenses	(112,308)	(162,007)	(175,300)	(175,300)
4202 Bicycle Licenses	(153)	-	-	-
4211 Building Permits	(149,758)	(223,172)	(160,489)	(160,489)
4215 Utility Permits	(73,087)	(63,748)	(105,966)	(105,966)
4221 Fire Permits	(338,619)	(457,382)	(572,030)	(565,000)
4222 Security Alarm Permits	(219,379)	(218,242)	(230,847)	(241,170)
4223 Housing Permits	(360,770)	(441,101)	(350,000)	(350,000)
4224 Parking Permits	(12,812)	(10,745)	(14,000)	(14,000)
Licenses & Permits Total	**(1,266,886)**	**(1,576,397)**	**(1,608,632)**	**(1,611,925)**
Fines and Penalties				
4301 Negligent Veh Impound Proc Fee	(245,911)	(246,546)	(220,423)	(220,423)
4302 Code Enforcement Violations	(171,446)	(319,030)	(250,000)	(276,016)
4311 Booking Fees	(16,444)	(17,918)	(8,000)	(8,000)
4312 False Alarm Penalty	(253,582)	(297,492)	(285,000)	(285,000)
4314 Ordinance Violation Fines	(96,065)	(110,836)	(109,000)	(109,000)
4315 CVHF Booking Fees	(2,015)	(9,929)	(1,000)	(1,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4331 Parking Citation	(236,704)	(240,386)	(250,000)	(250,000)
4341 Library Fines	(100,845)	(89,874)	(118,000)	(118,000)
Fines and Penalties Total	**(1,123,012)**	**(1,332,011)**	**(1,241,423)**	**(1,267,439)**
Use of Money & Property				
4401 Investment Earnings City Pool	(43,201)	(302,712)	(800,000)	(800,000)
4402 Investment Earnings Others	(16,820)	(28,625)	(2,000)	(2,000)
4404 Change in Fair Value of Invts	25,502	103,611	-	-
4421 Sale of Other Personal Prop	(149,161)	(57,391)	(8,000)	(3,000)
4431 Coin Operated Machine Revenue	(37,861)	(33,543)	(18,997)	(18,997)
4433 Film Video Insurance Charge	(14,701)	(13,062)	(35,850)	(35,850)
4441 Pay Phones Revenue	235	-	-	-
4442 Rental Leases Picnic Shelters	(294,226)	(268,352)	(220,000)	(220,000)
4411 Sale of Real Property	-	(135,795)	-	-
4443 Rentals Leases Baseball Fields	(91,643)	(143,842)	(129,250)	(122,250)
4446 Rentals Leases Land Space	(12)	(12)	-	-
4447 Rental Telecom Site Lic Fee	(837,993)	(906,639)	(772,693)	(900,000)
4461 Rental Leases P R Centers	(694,488)	(659,592)	(676,581)	(693,935)
4462 Rentals Leases Buildings	(454,602)	(394,936)	(289,795)	(269,195)
Use of Money & Property Total	**(2,608,971)**	**(2,840,890)**	**(2,953,166)**	**(3,065,227)**
Revenue from Other Agencies				
4503 PD State Grant RATT	(312,397)	(302,600)	(335,000)	(335,000)
4511 State Grant	(326,918)	(575,740)	(407,346)	(407,346)
4521 State Hmowners PropTax Relief	(221,942)	(220,336)	(228,246)	(228,246)
4531 St Motor Vehicle Licenses	(118,747)	(141,027)	(109,299)	(109,299)
4532 St Mtr Veh License in lieu	(19,847,161)	-	-	-
4551 Reimb State Mandated Costs	(420)	(304,972)	-	-
4552 Reimb Human Services Agen	(7,351)	(12,144)	(7,233)	(7,233)
4601 PD Fed Grant-Cops Univ Hiring	(236,692)	(24,569)	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(121,405)	(107,931)	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(164,702)	(264,420)	(287,000)	(287,000)
4611 Federal Grant - Other	(67,441)	(1,283,564)	(56,356)	(56,356)
4621 PD POST Reimb Prog	(17,162)	(46,944)	(35,000)	(17,500)
4622 PD STC Reimb Prog	(5,852)	(7,913)	(7,000)	(7,000)
4701 Grant - Other Agency	(11,010)	(15,015)	(2,000)	(2,000)
4711 Contributions - Other Agencies	(665,407)	(746,592)	(664,000)	(610,000)
Revenue from Other Agencies Total	**(22,124,607)**	**(4,053,767)**	**(2,255,564)**	**(2,184,064)**
Charges for Services				
4751 Planning Fees	(5,367)	(8,680)	(40,000)	(40,000)
4752 Dev Fees - Deposit Based	(1,293,445)	(1,619,577)	(1,049,664)	(1,281,991)
4761 Sale of Maps & Publication	(3,127)	(1,111)	(6,724)	(6,724)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4763 Passport Fees	(533,374)	(782,478)	(315,013)	(657,100)
4764 Lien Release Fees	(4,125)	(7,825)	(5,000)	(5,000)
4765 Document Certification Fees	(15)	(225)	-	-
4771 Plan Checking Fees	(1,050)	(160,357)	(25,000)	(25,000)
4781 Engineering Fees	(85,780)	(46,327)	(41,000)	(41,000)
4782 Fire Construction Fees	(729,186)	(512,524)	(534,080)	(400,000)
4784 State Mobilehome Park Act Fee	(11,340)	(6,600)	(12,000)	(12,000)
4785 Microfilming Fees	(815)	-	-	-
4811 Subdivision Traffic Sign Fees	(50)	-	-	-
4901 National City - Impounds	(8,725)	(10,755)	(2,500)	(2,500)
4902 Imperial Beach - Impounds	(5,480)	-	(2,600)	(2,600)
4903 Lemon Grove - Impounds	(6,555)	(2,895)	(1,500)	(1,500)
4911 Port District Fees	(1,010,304)	(772,883)	(1,059,364)	(1,075,678)
4921 Reimb fr Other Agencies-Jail	(1,450,482)	(1,689,662)	(1,477,634)	-
4951 Swimming Pool Fees	(174,640)	(255,691)	(253,190)	(253,190)
4952 Recreation Program Fees	(644,956)	(807,162)	(724,888)	(790,181)
4953 Other Recreation Fees	(38,193)	(45,243)	(55,233)	(10,640)
4955 Norman Park Ctr Prog Fees	(83)	(21)	-	-
4961 Special Interest Class Fees	(376,243)	(381,102)	(437,875)	(410,875)
4971 Tow Referral Fee	(136,609)	(125,270)	(128,659)	(159,216)
5061 Special Police Department Serv	(62,320)	(418,196)	(53,150)	(53,150)
5062 Police Reimbursements	(1,652,271)	(1,292,669)	(1,699,593)	(1,729,593)
5064 Witness Fee	(6,325)	(275)	(5,000)	(5,000)
5065 City Staff Time & Cost Recover	(274,163)	(482,702)	(203,889)	(203,889)
5066 Live Scan Services	(33,933)	(29,167)	(30,000)	(30,000)
5201 Animal Shelter Fees	(205,590)	(222,333)	(273,200)	(273,200)
5220 Measure P Reimbursements	-	(518,618)	50,000	(50,000)
5222 Measure A Reimbursements	-	-	-	(684,975)
5231 Traffic Control Plan Fee	(4,831)	(25,535)	(6,200)	(31,200)
5241 Distressed Property Mgt Fee	(3,710)	(2,730)	(9,800)	(9,800)
5251 Special Event Fees	(4,200)	(2,350)	(3,000)	(3,000)
5252 Block Party Fees	(400)	(400)	(500)	(500)
5253 Professional Filming Fees	(1,050)	(600)	(1,500)	(1,500)
Charges for Services Total	**(8,768,737)**	**(10,231,963)**	**(8,407,756)**	**(8,251,002)**
Other Revenue				
5301 Reimb - DIF	(55,111)	(33,798)	(163,975)	(113,975)
5331 Reimb - RDA Housing	(27)	(1,081)	-	-
5332 Reimb - CHIP	(522)	-	(1,800)	(1,800)
5341 Reimb - Open Space Dist	(1,574,631)	(1,218,895)	(1,437,349)	(1,445,569)
5342 Reimb - Assessment Dist	(19,866)	(6,415)	(35,499)	(35,499)
5343 Reimb - Comm Fac Distr	(483,632)	(476,620)	(394,933)	(394,933)
5351 Reimb - CIP Projects	(3,745,885)	(3,392,533)	(4,600,271)	(5,341,549)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
5352 Reimb - DIF CIP	(507,453)	(629,751)	-	-
5361 Reimb - CDBG Admin	(9,900)	(2,256)	(6,000)	(6,000)
5362 Reimb - HOME Prog	(2,686)	(21,345)	(4,000)	(4,000)
5363 Reimb - CDBG CIP	(11,732)	(32,480)	-	-
5364 Reimb - CDBG Others	(50,095)	(50,219)	(50,100)	(50,100)
5365 Reimb - ESG Program	(884)	(1,197)	-	-
5371 Reimb - Other	(8,370,375)	(2,542,122)	(1,525,684)	(1,989,064)
5372 Reimb - Other City Funds	(1,251,165)	(1,476,023)	(1,379,313)	(1,225,813)
5373 Reimb - Parking Meter	(70,872)	(100,925)	(50,000)	(50,000)
5451 Proceeds of Long Term Debt	(1,285,053)	(2,598,124)	-	-
5453 Loan Repayments	(1,320)	(5,314)	-	-
5462 Gain on Disposal of Property	-	-	(1,200)	(1,200)
5463 Recoveries on Damaged Property	(202,086)	(87,233)	(70,000)	(70,000)
5481 Entertainment Facility Contrib	(610,997)	(566,475)	(576,270)	(576,270)
5491 P.Y. Revenue	(37,623)	(203,354)	-	-
5492 Cash Overage	(27,735)	(1,722)	-	-
5501 Donations	(55,723)	(102,896)	(98,251)	(151,651)
5511 Rebates/Refunds	(121,582)	(158,554)	(72,214)	(72,214)
5521 Miscellaneous Revenues	(54,980)	(629,385)	(8,000)	(28,000)
5523 City Administration Fee	(125,629)	(52,619)	(127,780)	(127,780)
5601 District Assessments	-	-	(30,000)	(30,000)
5651 Service Charge - A/R	(59,670)	(54,643)	(75,000)	(75,000)
5653 Past Due A/R - Library	(10)	-	-	-
5656 Service Chg - Returned Cks	(4,181)	(6,494)	(5,000)	(5,000)
5702 Sales - Food/Beverage	(1,176)	(2,437)	(2,400)	(2,400)
5703 Sales - Supplies	-	-	(250)	(250)
Other Revenue Total	**(18,742,601)**	**(14,454,910)**	**(10,715,289)**	**(11,798,067)**
Transfers In				
5999 Transfers In	(10,608,970)	(10,595,346)	(13,694,581)	(13,823,020)
Transfers In Total	**(10,608,970)**	**(10,595,346)**	**(13,694,581)**	**(13,823,020)**
100 GENERAL FUND TOTAL	**(158,461,026)**	**(175,585,971)**	**(174,677,180)**	**(196,966,849)**
220 2016 Measure P Sales Tax	-	-	-	-
4403 Trustee Investment Earnings	-	(953,059)	-	-
4401 Investment Earnings City Pool	-	(67,377)	-	-
4404 Change in Fair Value of Invts	-	84,281	-	-
5371 Reimb - Other	-	(58)	-	-
5452 Proceeds from Bond Sale	-	(61,355,000)	-	-
5454 Bond Premium	-	(10,008,509)	-	-
5999 Transfers In	(3,906,919)	(18,161,109)	(18,085,000)	(18,266,000)
220 2016 Measure P Sales Tax Total	**(3,906,919)**	**(90,460,831)**	**(18,085,000)**	**(18,266,000)**

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(30,737)	(35,387)	-	-
4404 Change in Fair Value of Invts	22,439	16,967	-	-
4401 Investment Earnings City Pool	-	(67,377)	-	-
4522 St Gas Tax Section 2105	(1,489,407)	(1,453,898)	(1,542,471)	(1,488,179)
4523 St Gas Tax Section 2106	(978,295)	(979,788)	(993,995)	(981,648)
4524 St Gas Tax Section 2107	(1,888,326)	(1,892,158)	(1,913,750)	(1,954,193)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(707,485)	(1,043,334)	(2,054,016)	(2,281,455)
4527 St Gas Tax RMRA	-	(1,569,874)	(4,449,043)	(4,427,612)
4528 St Gas Tax SB-1 Loan Repayment	-	(304,575)	(304,575)	(301,664)
5513 Prior Year Rebates/Refunds	-	(9,018)	-	-
221 Transportation Grants-Gas Tax Total	**(5,081,811)**	**(7,348,442)**	**(11,267,850)**	**(11,444,751)**
222 2018 Measure A Sales Tax				
5999 Transfers In	-	-	-	(18,266,000)
222 2018 Measure A Sales Tax Total	**-**	**-**	**-**	**(18,266,000)**
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(9,307)	(2,747)	-	-
4404 Change in Fair Value of Invts	6,796	(1,103)	-	-
223 Utility Tax Settlement Total	**(2,511)**	**(3,850)**	**-**	**-**
224 OR V2 Pub Benefit Contribution				
4401 Investment Earnings City Pool	(791)	(4,821)	-	-
4404 Change in Fair Value of Invts	583	2,104	-	-
5220 Measure P Reimbursements	(210,634)	(148,013)	-	-
224 OR V2 Pub Benefit Contribution Total	**(210,842)**	**(150,730)**	**-**	**-**
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(7,643,598)	(7,482,945)	(6,087,000)	(6,379,500)
4401 Investment Earnings City Pool	8,980	1,638	-	-
4404 Change in Fair Value of Invts	-	3,340	-	-
4701 Grant - Other Agency	(341,822)	(43,600)	-	-
5371 Reimb - Other	(62,358)	(39,986)	-	-
5999 Transfers In	(44,922)	-	-	-
227 Transportation Sales Tax Total	**(8,083,720)**	**(7,561,553)**	**(6,087,000)**	**(6,379,500)**
234 Advanced Life Support Program				
4404 Change in Fair Value of Invts	-	1,844	-	-
4711 Contributions - Other Agencies	(1,549,195)	(2,174,096)	(1,556,923)	(2,158,003)
5511 Rebates/Refunds	(92)	(926)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
234 Advanced Life Support Program Total	**(1,549,287)**	**(2,175,022)**	**(1,556,923)**	**(2,158,003)**
241 Parking Meter				
4231 Parking Permits Space Rental	(24,083)	(25,584)	(25,000)	(25,000)
4331 Parking Citation	(194,376)	(248,904)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(17,215)	(21,369)	-	-
4404 Change in Fair Value of Invts	12,579	5,613	-	-
4444 Parking Meters On Street	(193,782)	(119,170)	(220,000)	(220,000)
4445 Parking Meters Off Street	(128,548)	(145,213)	(145,000)	(145,000)
5492 Cash Overage	-	(7)	-	-
241 Parking Meter Total	**(545,425)**	**(554,634)**	**(590,000)**	**(590,000)**
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(635)	(722)	-	-
4404 Change in Fair Value of Invts	453	198	-	-
243 Town Center I Parking District Total	**(182)**	**(524)**	**-**	**-**
245 Traffic Safety				
4313 Vehicle Code Fines	(483,114)	(454,708)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(1,688)	(2,721)	-	-
4404 Change in Fair Value of Invts	1,230	1,093	-	-
245 Traffic Safety Total	**(483,572)**	**(456,336)**	**(437,640)**	**(437,640)**
256 Asset Seizure				
4711 Contributions - Other Agencies	-	-	(10,000)	-
5524 Confiscated Funds	-	-	(20,000)	-
256 Asset Seizure Total	**-**	**-**	**(30,000)**	**-**
266 Special Revenue Endowments				
4401 Investment Earnings City Pool	-	(20,321)	-	-
4404 Change in Fair Value of Invts	-	9,430	-	-
266 Special Revenue Endowments	**-**	**(10,891)**	**-**	**-**
267 Permanent Endowments				
4401 Investment Earnings City Pool	(157)	(179)	-	-
4404 Change in Fair Value of Invts	108	50	-	-
5501 Donations	-	(1,000)	-	-
267 Permanent Endowments Total	**(49)**	**(1,129)**	**-**	**-**
269 Other Grants				
4401 Investment Earnings City Pool	-	292	-	-
4404 Change in Fair Value of Invts	-	(2,591)	-	-
4701 Grant - Other Agency	-	(1,070,221)	(1,685,595)	(1,563,585)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4711 Contributions - Other Agencies	-	(67,753)	(30,000)	(30,000)
5371 Reimb - Other	-	(5,000)	-	-
5453 Loan Repayments	-	(26,955)	(22,333)	(22,333)
5999 Transfers In	-	-	(50,000)	-
269 Other Grants Total	**-**	**(1,172,228)**	**(1,787,928)**	**(1,615,918)**
270 Mobile Park Fee				
4401 Investment Earnings City Pool	(2,630)	-	-	-
4404 Change in Fair Value of Invts	1,920	806	-	-
5065 City Staff Time & Cost Recover	(67,410)	(57,738)	(65,000)	(65,000)
270 Mobile Park Fee Total	**(68,120)**	**(56,932)**	**(65,000)**	**(65,000)**
271 Local Grants				
4401 Investment Earnings City Pool	(1,334)	(290)	-	-
4404 Change in Fair Value of Invts	971	1,317	-	-
4441 Pay Phones Revenue	(47,142)	(16,605)	(20,000)	(20,000)
4711 Contributions - Other Agencies	-	(73,282)	(52,426)	(10,000)
5492 Cash Overage	(5)	-	-	-
5524 Confiscated Funds	-	(17,648)	-	(20,000)
5701 Sales - Sundries	(37,219)	(35,479)	(20,000)	(20,000)
271 Local Grants Total	**(84,729)**	**(141,987)**	**(92,426)**	**(70,000)**
272 Federal Grants				
4401 Investment Earnings City Pool	-	(1,268)	-	-
4402 Investment Earnings Others	-	(23,830)	-	-
4403 Trustee Investment Earnings	-	(52)	-	-
4404 Change in Fair Value of Invts	-	(13,771)	-	-
4446 Rentals Leases Land Space	-	(63,244)	(93,000)	(93,000)
4501 State Grant SLESF	-	-	(401,014)	-
4602 PD Fed Grant - HIDTA (CBAG)	-	(2,459,911)	(2,541,856)	(2,443,859)
4604 PD Fed Grant - OTS	-	(724,941)	(75,168)	(75,168)
4611 Federal Grant - Other	(157,114)	(7,014,987)	(8,725,935)	(9,038,366)
4612 PD DOJ	-	(55,391)	(170,000)	170,000
4613 PD Treasury	-	(36,334)	(10,000)	10,000
5062 Police Reimbursements	-	(111,130)	(140,296)	(140,296)
5453 Loan Repayments	-	(173,440)	-	-
5999 Transfers In	-	(222,392)	(115,305)	(115,305)
272 Federal Grants Total	**(157,114)**	**(10,900,691)**	**(12,272,574)**	**(11,725,994)**
273 State Grants				
4401 Investment Earnings City Pool	(1,357)	(1,591)	-	-
4404 Change in Fair Value of Invts	992	(1,856)	-	-
4501 State Grant SLESF	-	(575,005)	-	(401,014)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4511 State Grant	(775,925)	(1,432,671)	(2,150,642)	(753,426)
4701 Grant - Other Agency	-	(90,000)	(74,275)	(74,275)
5511 Rebates/Refunds	-	(1,318)	-	-
273 State Grants Total	**(776,290)**	**(2,102,441)**	**(2,224,917)**	**(1,228,715)**
282 Environmental Services				
4401 Investment Earnings City Pool	(16,166)	-	-	-
4404 Change in Fair Value of Invts	11,802	3,319	-	-
4752 Dev Fees - Deposit Based	(1,202)	(9,693)	-	-
5065 City Staff Time & Cost Recover	(1,060)	(2,435)	-	-
5221 Trash/Recyc AB939 Admin Fee	(1,190,586)	(1,242,193)	(1,262,279)	(1,416,799)
5371 Reimb - Other	(262,132)	(273,435)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(48,822)	(39,420)	(29,726)	(29,726)
5511 Rebates/Refunds	(1,500)	-	-	-
282 Environmental Services Total	**(1,509,666)**	**(1,563,857)**	**(1,402,005)**	**(1,556,525)**
301 Storm Drain				
4211 Building Permits	-	-	(23,750)	(23,750)
4321 Storm Drain Ord Violation Fee	(5,008)	(200)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(4,407)	(7,034)	-	-
4404 Change in Fair Value of Invts	3,215	3,187	-	-
5011 Storm Drain Fees	(619,708)	(518,905)	(555,500)	(555,500)
5491 P.Y. Revenue	-	(867)	-	-
5651 Service Charge - A/R	(1,818)	(850)	-	-
301 Storm Drain Total	**(627,726)**	**(524,669)**	**(584,250)**	**(584,250)**
311 CDBG Housing Program				
4404 Change in Fair Value of Invts	-	862	-	-
4611 Federal Grant - Other	(26,352)	-	(51,100)	(140,194)
5453 Loan Repayments	(29,365)	(31,931)	-	-
311 CDBG Housing Program Total	**(55,717)**	**(31,069)**	**(51,100)**	**(140,194)**
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(13,834)	(29,265)	-	-
4402 Investment Earnings Others	(15,643)	-	-	-
4404 Change in Fair Value of Invts	10,097	16,506	-	-
4752 Dev Fees - Deposit Based	(4,854)	(20,823)	-	-
4801 Dev Fees - Others	(919,228)	(1,242,200)	-	-
5242 Bond Administrative Fees	(199,396)	(185,196)	(100,000)	(150,000)
5301 Reimb - DIF	(5,613)	(4,581)	-	-
5331 Reimb - RDA Housing	(115,713)	(270,666)	(385,937)	-
5332 Reimb - CHIP	(11,512)	(11,694)	(35,000)	(35,000)
5361 Reimb - CDBG Admin	(337,837)	(362,113)	(417,827)	(407,823)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
5362 Reimb - HOME Prog	(81,624)	(49,436)	(91,814)	(85,016)
5364 Reimb - CDBG Others	(39,788)	(29,729)	(50,000)	(50,000)
5365 Reimb - ESG Program	(11,060)	(11,771)	(13,482)	(14,568)
5371 Reimb - Other	(18,000)	-	(30,000)	(20,000)
5372 Reimb - Other City Funds	(142,320)	(105,208)	(80,000)	(45,000)
5453 Loan Repayments	(192,651)	(225,746)	-	-
5511 Rebates/Refunds	-	(4,097)	-	-
313 Chula Vista Housing Authority Total	**(2,098,976)**	**(2,536,019)**	**(1,204,060)**	**(807,407)**
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(599,685)	(578,848)	(600,000)	(600,000)
4401 Investment Earnings City Pool	(16,152)	-	-	-
4404 Change in Fair Value of Invts	11,802	6,652	-	-
316 Public Educational & Govt Fee Total	**(604,035)**	**(572,196)**	**(600,000)**	**(600,000)**
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(281,541)	(286,257)	-	-
4081 Property Tax Increment TCI	(698,332)	(827,361)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfron	(548,161)	(512,545)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(725,885)	(841,431)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(369,321)	(418,053)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(617,319)	(732,990)	(697,538)	(697,538)
4086 Prop Tax Increment Merged Proj	(630,324)	(759,908)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(22,338)	(43,558)	-	-
4404 Change in Fair Value of Invts	16,311	26,142	-	-
5372 Reimb - Other City Funds	13,757	-	-	-
5462 Gain on Disposal of Property	-	657,627	-	-
5999 Transfers In	(13,421)	-	(3,709)	-
318 RDA Successor Agency Fund Total	**(3,876,574)**	**(3,738,334)**	**(4,970,859)**	**(4,967,150)**
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(79,184)	(94,029)	-	-
4402 Investment Earnings Others	(444,971)	(310,099)	(200,000)	(200,000)
4404 Change in Fair Value of Invts	57,823	33,423	-	-
4446 Rentals Leases Land Space	(14,070)	(14,233)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(12,000)	(12,360)	-	-
5453 Loan Repayments	(688,573)	(4,185,012)	(255,000)	(255,000)
319 Housing Successor Agency Total	**(1,180,975)**	**(4,582,310)**	**(470,000)**	**(470,000)**
341 Public Liability Trust				
4404 Change in Fair Value of Invts	-	2,353	-	-
5371 Reimb - Other	(2,158,606)	(242,222)	-	-
5999 Transfers In	(1,311,474)	(1,212,611)	(1,284,078)	(1,284,078)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
341 Public Liability Trust Total	**(3,470,080)**	**(1,452,480)**	**(1,284,078)**	**(1,284,078)**
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(2,707)	(3,765)	-	-
4404 Change in Fair Value of Invts	1,985	1,498	-	-
5601 District Assessments	(167,469)	(180,104)	(180,505)	(192,189)
342 CFD 11-M Rolling Hills McM Total	**(168,191)**	**(182,371)**	**(180,505)**	**(192,189)**
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(4,582)	(6,747)	-	-
4404 Change in Fair Value of Invts	3,344	3,410	-	-
5601 District Assessments	(358,095)	(511,109)	(511,707)	(544,813)
343 CFD 12-M Otay Ranch Village 7 Total	**(359,333)**	**(514,446)**	**(511,707)**	**(544,813)**
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(5,865)	(9,562)	-	-
4404 Change in Fair Value of Invts	4,272	4,826	-	-
5601 District Assessments	(331,782)	(516,536)	(474,860)	(647,741)
344 CFD 13-M Otay Ranch Village 2 Total	**(333,375)**	**(521,272)**	**(474,860)**	**(647,741)**
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(7,970)	(10,658)	-	-
4404 Change in Fair Value of Invts	5,825	4,296	-	-
5601 District Assessments	(494,514)	(538,170)	(538,749)	(573,609)
345 CFD 12M Village 7 Otay Ranch Total	**(496,659)**	**(544,532)**	**(538,749)**	**(573,609)**
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(4,421)	(7,459)	-	-
4404 Change in Fair Value of Invts	3,236	2,730	-	-
5601 District Assessments	(220,116)	(223,037)	(231,062)	(229,731)
346 CFD 14M-A-EUC Millenia Total	**(221,301)**	**(227,766)**	**(231,062)**	**(229,731)**
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	-	(89)	-	-
4404 Change in Fair Value of Invts	-	574	-	-
5601 District Assessments	-	(28,301)	(125,842)	(130,083)
5999 Transfers In	-	(138,327)	(67,823)	(65,042)
347 CFD 14M-B-EUC Millenia Total	**-**	**(166,143)**	**(193,665)**	**(195,125)**
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	-	(135)	-	-
4404 Change in Fair Value of Invts	-	166	-	-
5601 District Assessments	-	(32,669)	(33,298)	(767,291)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
348 CFD 18M Village 3 Otay Ranch Total	**-**	**(32,638)**	**(33,298)**	**(767,291)**
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	-	(491)	-	-
4404 Change in Fair Value of Invts	-	788	-	-
5601 District Assessments	-	(130,652)	(133,157)	(137,165)
349 CFD 19M Freeway Commercial 2 Total	**-**	**(130,355)**	**(133,157)**	**(137,165)**
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(311)	(354)	-	-
4404 Change in Fair Value of Invts	237	92	-	-
351 Town Center Landscape Dist I Total	**(74)**	**(262)**	**-**	**-**
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(505)	(688)	-	-
4404 Change in Fair Value of Invts	367	207	-	-
5601 District Assessments	(10,581)	(12,510)	(12,875)	(12,750)
352 Bay Blvd Landscape District Total	**(10,719)**	**(12,991)**	**(12,875)**	**(12,750)**
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	-	(5,130)	-	-
4404 Change in Fair Value of Invts	-	1,933	-	-
5999 Transfers In	-	(26,533)	-	-
5601 District Assessments	-	(335,733)	(361,567)	(376,362)
353 Eastlake Maintenance Dist I Total	**-**	**(365,463)**	**(361,567)**	**(376,362)**
354 Open Space District #01				
4401 Investment Earnings City Pool	(695)	(737)	-	-
4404 Change in Fair Value of Invts	518	235	-	-
5601 District Assessments	(83,784)	(86,292)	(88,004)	(90,961)
354 Open Space District #01 Total	**(83,961)**	**(86,794)**	**(88,004)**	**(90,961)**
355 Open Space District #02				
4401 Investment Earnings City Pool	66	70	-	-
4404 Change in Fair Value of Invts	-	(48)	-	-
5601 District Assessments	(14,702)	(15,020)	(15,515)	(15,971)
355 Open Space District #02 Total	**(14,636)**	**(14,998)**	**(15,515)**	**(15,971)**
356 Open Space District #03				
4401 Investment Earnings City Pool	(317)	(192)	-	-
4404 Change in Fair Value of Invts	237	29	-	-
5601 District Assessments	(53,826)	(53,407)	(54,180)	(56,004)
356 Open Space District #03 Total	**(53,906)**	**(53,570)**	**(54,180)**	**(56,004)**

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
357 Open Space District #04				
4401 Investment Earnings City Pool	(1,079)	(1,351)	-	-
4404 Change in Fair Value of Invts	798	470	-	-
5601 District Assessments	(98,277)	(91,152)	(94,623)	(96,878)
357 Open Space District #04 Total	**(98,558)**	**(92,033)**	**(94,623)**	**(96,878)**
358 Open Space District #05				
4401 Investment Earnings City Pool	(503)	(607)	-	-
4404 Change in Fair Value of Invts	367	212	-	-
5601 District Assessments	(51,053)	(51,646)	(53,606)	(55,411)
358 Open Space District #05 Total	**(51,189)**	**(52,041)**	**(53,606)**	**(55,411)**
359 Open Space District #06				
4401 Investment Earnings City Pool	(439)	(594)	-	-
4404 Change in Fair Value of Invts	324	201	-	-
5601 District Assessments	(33,310)	(35,299)	(35,203)	(36,388)
359 Open Space District #06 Total	**(33,425)**	**(35,692)**	**(35,203)**	**(36,388)**
361 Open Space District #07				
4401 Investment Earnings City Pool	(298)	(452)	-	-
4404 Change in Fair Value of Invts	216	171	-	-
5601 District Assessments	(8,843)	(15,746)	(15,178)	(15,689)
361 Open Space District #07 Total	**(8,925)**	**(16,027)**	**(15,178)**	**(15,689)**
362 Open Space District #08				
4401 Investment Earnings City Pool	(458)	(518)	-	-
4404 Change in Fair Value of Invts	324	178	-	-
5601 District Assessments	(75,767)	(73,096)	(76,280)	(78,849)
362 Open Space District #08 Total	**(75,901)**	**(73,436)**	**(76,280)**	**(78,849)**
363 Open Space District #09				
4401 Investment Earnings City Pool	(214)	(139)	-	-
4404 Change in Fair Value of Invts	151	40	-	-
5601 District Assessments	(71,940)	(73,491)	(75,663)	(78,006)
363 Open Space District #09 Total	**(72,003)**	**(73,590)**	**(75,663)**	**(78,006)**
364 Open Space District #10				
4401 Investment Earnings City Pool	(865)	(962)	-	-
4404 Change in Fair Value of Invts	626	320	-	-
5601 District Assessments	(82,974)	(84,812)	(87,100)	(90,029)
364 Open Space District #10 Total	**(83,213)**	**(85,454)**	**(87,100)**	**(90,029)**

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
365 Open Space District #11				
4401 Investment Earnings City Pool	(2,058)	(2,215)	-	-
4404 Change in Fair Value of Invts	1,510	749	-	-
5601 District Assessments	(168,691)	(172,170)	(177,307)	(183,268)
365 Open Space District #11 Total	**(169,239)**	**(173,636)**	**(177,307)**	**(183,268)**
366 Open Space District #13				
4401 Investment Earnings City Pool	(6)	(7)	-	-
4404 Change in Fair Value of Invts	-	3	-	-
366 Open Space District #13 Total	**(6)**	**(4)**	**-**	**-**
367 Open Space District #14				
4401 Investment Earnings City Pool	(32)	(352)	-	-
4404 Change in Fair Value of Invts	22	554	-	-
5601 District Assessments	(355,099)	(360,169)	(372,304)	(384,400)
367 Open Space District #14 Total	**(355,109)**	**(359,967)**	**(372,304)**	**(384,400)**
368 Open Space District #15				
4401 Investment Earnings City Pool	149	213	-	-
4404 Change in Fair Value of Invts	-	(96)	-	-
5601 District Assessments	(22,272)	(22,739)	(23,592)	(24,387)
368 Open Space District #15 Total	**(22,123)**	**(22,622)**	**(23,592)**	**(24,387)**
369 Open Space District #17				
4401 Investment Earnings City Pool	(82)	(139)	-	-
4404 Change in Fair Value of Invts	65	30	-	-
5601 District Assessments	(8,677)	(8,850)	(9,113)	(9,420)
369 Open Space District #17 Total	**(8,694)**	**(8,959)**	**(9,113)**	**(9,420)**
371 Open Space District #18				
4401 Investment Earnings City Pool	(2,621)	(3,368)	-	-
4404 Change in Fair Value of Invts	1,920	1,233	-	-
5601 District Assessments	(176,823)	(187,404)	(183,171)	(187,480)
371 Open Space District #18 Total	**(177,524)**	**(189,539)**	**(183,171)**	**(187,480)**
372 Open Space District #20				
4401 Investment Earnings City Pool	-	(21,029)	-	-
4404 Change in Fair Value of Invts	-	7,525	-	-
5601 District Assessments	-	(1,482,533)	(1,524,326)	(1,575,486)
372 Open Space District #20 Total	**-**	**(1,496,037)**	**(1,524,326)**	**(1,575,486)**
373 Open Space District #23				
4401 Investment Earnings City Pool	(988)	(1,251)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4404 Change in Fair Value of Invts	712	453	-	-
5601 District Assessments	(49,992)	(52,933)	(52,483)	(52,891)
373 Open Space District #23 Total	**(50,268)**	**(53,731)**	**(52,483)**	**(52,891)**
374 Open Space District #24				
4401 Investment Earnings City Pool	65	120	-	-
4404 Change in Fair Value of Invts	-	(52)	-	-
5601 District Assessments	(30,560)	(30,392)	(32,085)	(33,166)
374 Open Space District #24 Total	**(30,495)**	**(30,324)**	**(32,085)**	**(33,166)**
375 Open Space District #26				
4401 Investment Earnings City Pool	15	16	-	-
4404 Change in Fair Value of Invts	-	(29)	-	-
5601 District Assessments	(11,392)	(11,620)	(11,961)	(12,364)
375 Open Space District #26 Total	**(11,377)**	**(11,633)**	**(11,961)**	**(12,364)**
376 Open Space District #31				
4401 Investment Earnings City Pool	(2,622)	-	-	-
4404 Change in Fair Value of Invts	1,920	1,597	-	-
5601 District Assessments	(185,855)	(200,576)	(195,121)	(199,520)
376 Open Space District #31 Total	**(186,557)**	**(198,979)**	**(195,121)**	**(199,520)**
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	-	(9,468)	-	-
4404 Change in Fair Value of Invts	-	4,666	-	-
5601 District Assessments	-	(886,423)	(889,417)	(942,459)
378 CFD 07M Eastlake Woods & Vista Tota	**-**	**(891,225)**	**(889,417)**	**(942,459)**
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	-	(32,565)	-	-
4404 Change in Fair Value of Invts	-	13,866	-	-
5601 District Assessments	-	(1,502,155)	(1,496,836)	(1,592,568)
379 CFD 08M Vlg 6 McMillin & OR Total	**-**	**(1,520,854)**	**(1,496,836)**	**(1,592,568)**
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(13,867)	(20,333)	-	-
4404 Change in Fair Value of Invts	10,119	9,560	-	-
5601 District Assessments	(1,103,327)	(1,322,155)	(1,314,802)	(1,399,894)
380 CFD 09M ORV II Brookfield-Shea Total	**(1,107,075)**	**(1,332,928)**	**(1,314,802)**	**(1,399,894)**
381 CFD 14M-2-EUC Millenia				
5601 District Assessments	-	-	-	(17,028)
381 CFD 14M-2-EUC Millenia Total	**-**	**-**	**-**	**(17,028)**

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(11,641)	(15,777)	-	-
4404 Change in Fair Value of Invts	8,501	6,879	-	-
5601 District Assessments	(873,109)	(1,006,941)	(1,006,630)	(1,071,763)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	**(876,249)**	**(1,015,839)**	**(1,006,630)**	**(1,071,763)**
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(786)	(822)	-	-
4404 Change in Fair Value of Invts	583	349	-	-
383 Town Ctr Business Improv Dist Total	**(203)**	**(473)**	**-**	**-**
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(7,455)	(9,448)	-	-
4404 Change in Fair Value of Invts	5,437	4,074	-	-
5601 District Assessments	(733,305)	(791,690)	(765,961)	(791,502)
386 Otay Ranch Preserve Total	**(735,323)**	**(797,064)**	**(765,961)**	**(791,502)**
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(9,775)	(13,311)	-	-
4404 Change in Fair Value of Invts	7,142	5,895	-	-
5601 District Assessments	(979,176)	(998,615)	(1,027,986)	(1,062,606)
387 CFD 98-3 Sunbow 2 Total	**(981,809)**	**(1,006,031)**	**(1,027,986)**	**(1,062,606)**
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	-	(64,238)	-	-
4404 Change in Fair Value of Invts	-	25,991	-	-
5371 Reimb - Other	-	(526)	-	-
5601 District Assessments	-	(3,051,124)	(3,085,674)	(3,246,637)
388 CFD 97-1 Otay Ranch Total	**-**	**(3,089,897)**	**(3,085,674)**	**(3,246,637)**
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(1,992)	(2,250)	-	-
4404 Change in Fair Value of Invts	1,446	558	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	**(546)**	**(1,692)**	**-**	**-**
391 Central Garage Fund				
4404 Change in Fair Value of Invts	-	8,406	-	-
4421 Sale of Other Personal Prop	(558)	(5,769)	-	-
5065 City Staff Time & Cost Recover	(97,624)	(86,094)	(35,000)	(35,000)
5371 Reimb - Other	-	(465)	-	-
5463 Recoveries on Damaged Property	(20,462)	(13,517)	(20,168)	(20,168)
5471 Billings to Other Departments	(3,108,681)	(3,183,564)	(3,369,667)	(3,369,667)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
5511 Rebates/Refunds	(1,947)	(913)	-	-
5999 Transfers In	-	(85,267)	-	-
391 Central Garage Fund Total	**(3,229,272)**	**(3,367,183)**	**(3,424,835)**	**(3,424,835)**
392 Equipment Vehicle Replacement				
4401 Investment Earnings City Pool	(14,448)	-	-	-
4404 Change in Fair Value of Invts	10,550	(833)	-	-
4421 Sale of Other Personal Prop	(14,770)	(2,649)	-	-
5462 Gain on Disposal of Property	(8,970)	-	-	-
5463 Recoveries on Damaged Property	(6,029)	-	-	-
392 Equipment Vehicle Replacement Total	**(33,667)**	**(3,482)**	**-**	**-**
394 Vehicle Replacement Fund				
5999 Transfers In	-	-	-	(218,942)
394 Vehicle Replacement Fund Total	**-**	**-**	**-**	**(218,942)**
398 Workers Compensation Fund				
4404 Change in Fair Value of Invts	-	21,858	-	-
5371 Reimb - Other	-	(170,938)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	(200,513)	(18,225)	(100,000)	(50,000)
5471 Billings to Other Departments	(3,394,715)	(4,904,182)	(4,904,123)	(4,700,727)
5999 Transfers In	(1,500,000)	-	-	-
398 Workers Compensation Fund Total	**(5,095,228)**	**(5,071,487)**	**(5,029,123)**	**(4,775,727)**
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,005)	(1,146)	-	-
4404 Change in Fair Value of Invts	734	310	-	-
5343 Reimb - Comm Fac Distr	(257)	-	-	-
401 Bayfront Trolley Station Total	**(528)**	**(836)**	**-**	**-**
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,848	1,149	-	-
4404 Change in Fair Value of Invts	-	(533)	-	-
402 Chula Vista Transit Total	**1,848**	**616**	**-**	**-**
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(4,902)	(5,019)	-	-
4404 Change in Fair Value of Invts	3,582	1,213	-	-
4502 State Grant TDA	-	(104,899)	-	-
403 Transit Capital Projects Total	**(1,320)**	**(108,705)**	**-**	**-**
405 City Jail				
4921 Reimb fr Other Agencies-Jail	-	-	-	(1,971,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
405 City Jail Total	**-**	**-**	**-**	**(1,971,000)**
406 Chula Vista Muni Golf Course				
4404 Change in Fair Value of Invts	-	(813)	-	-
4462 Rentals Leases Buildings	-	(132,580)	(132,580)	(132,580)
5371 Reimb - Other	(30,000)	-	-	-
406 Chula Vista Muni Golf Course Total	**(30,000)**	**(133,393)**	**(132,580)**	**(132,580)**
407 Living Coast Discovery Center				
5999 Transfers In	-	-	-	(94,998)
407 Living Coast Discovery Center Total	**-**	**-**	**-**	**(94,998)**
408 Development Services Fund				
4101 State Fee SB1186	(8,359)	(33,528)	(7,000)	(7,000)
4211 Building Permits	(2,109,476)	(4,442,803)	(3,225,405)	(3,255,895)
4212 Plumbing Permits	(286,936)	(321,216)	(333,785)	(333,785)
4213 Electrical Permits	(121,977)	(83,474)	(82,115)	(82,115)
4214 Sewer Connection Permits	(33,144)	(59,470)	(30,000)	(30,000)
4215 Utility Permits	(32,348)	(5,231)	(27,700)	(27,700)
4404 Change in Fair Value of Invts	-	4,835	-	-
4751 Planning Fees	(228,562)	(294,435)	(245,884)	(248,384)
4752 Dev Fees - Deposit Based	(2,021,182)	(2,528,521)	(3,388,935)	(3,185,345)
4761 Sale of Maps & Publication	(397)	(5,550)	(500)	(500)
4771 Plan Checking Fees	(1,871,615)	(2,319,198)	(2,136,755)	(2,082,510)
4781 Engineering Fees	(27,181)	(82,723)	(49,040)	(93,040)
4783 Strong Motion Instrument Prog	(44,818)	(99,565)	(35,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(275)	(5,000)	-	-
5301 Reimb - DIF	(240,809)	(168,630)	(76,000)	(295,000)
5332 Reimb - CHIP	(171)	-	-	-
5341 Reimb - Open Space Dist	-	(688)	-	-
5343 Reimb - Comm Fac Distr	(25,602)	(51,066)	(100,000)	(145,000)
5351 Reimb - CIP Projects	(145,104)	(85,753)	(179,979)	(87,000)
5352 Reimb - DIF CIP	(20,246)	(11,677)	-	(32,500)
5371 Reimb - Other	-	(29)	-	-
5372 Reimb - Other City Funds	(72,835)	(36,231)	(34,485)	(23,485)
5463 Recoveries on Damaged Property	-	(25)	-	-
5491 P.Y. Revenue	(1,620)	-	-	-
5999 Transfers In	(841,759)	(463,714)	(463,791)	(537,991)
408 Development Services Fund Total	**(8,134,416)**	**(11,093,692)**	**(10,418,374)**	**(10,564,250)**
409 CV Elite Athlete Training Ctr				
4404 Change in Fair Value of Invts	-	(519)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4711 Contributions - Other Agencies	(197,704,732)	(24,070)	(68,500)	(68,500)
5491 P.Y. Revenue	-	(100,311)	-	-
5999 Transfers In	(154,370)	(86,878)	(120,000)	(120,000)
409 CV Elite Athlete Training Ctr Total	**(197,859,102)**	**(211,778)**	**(188,500)**	**(188,500)**
411 Sewer Income				
4401 Investment Earnings City Pool	(24,850)	(28,252)	-	-
4404 Change in Fair Value of Invts	18,145	7,613	-	-
5005 Sewer Income Assessments	-	(6)	-	-
411 Sewer Income Total	**(6,705)**	**(20,645)**	**-**	**-**
412 Special Sewer				
4401 Investment Earnings City Pool	(5)	(6)	-	-
4404 Change in Fair Value of Invts	-	3	-	-
412 Special Sewer Total	**(5)**	**(3)**	**-**	**-**
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	-	(652,780)	-	-
4404 Change in Fair Value of Invts	-	205,370	-	-
5002 Sewerage Facility Participatn	-	(5,747,881)	-	-
413 Trunk Sewer Capital Reserve Total	**-**	**(6,195,291)**	**-**	**-**
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(38,756)	(20,206)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(447,760)	(522,300)	-	-
4404 Change in Fair Value of Invts	326,956	134,068	-	-
4421 Sale of Other Personal Prop	(119,699)	(6,056)	-	-
4752 Dev Fees - Deposit Based	(64,931)	(22,079)	(18,500)	(20,000)
5001 Sewer Service Charges	(28,980,176)	(27,070,103)	(27,112,322)	(29,000,000)
5006 Montgomery Sewer Charges	(3,235,804)	(3,449,823)	(3,695,377)	(3,500,000)
5051 Pump Sta Maintenance	(68,881)	-	-	-
5065 City Staff Time & Cost Recover	(9,512)	(33)	-	-
5220 Measure P Reimbursements	-	(94,155)	-	-
5341 Reimb - Open Space Dist	(1,306)	(307)	-	-
5343 Reimb - Comm Fac Distr	(33,333)	(56,558)	-	-
5351 Reimb - CIP Projects	(72,439)	(129,263)	(15,000)	(15,000)
5352 Reimb - DIF CIP	(587)	(18,021)	-	-
5363 Reimb - CDBG CIP	-	(155)	-	-
5372 Reimb - Other City Funds	(703)	-	-	-
5462 Gain on Disposal of Property	(115,703)	-	-	-
5491 P.Y. Revenue	-	(53,580)	-	-
5511 Rebates/Refunds	(658,626)	-	-	-
5601 District Assessments	(490)	(127)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
5651 Service Charge - A/R	(129,359)	(65,160)	(100,000)	(100,000)
5652 Past Due A/R - General	(304,462)	(111,731)	(300,000)	(300,000)
5999 Transfers In	(150,000)	(150,000)	(150,000)	(150,000)
414 Sewer Service Revenue Total	**(34,105,571)**	**(31,635,589)**	**(31,431,199)**	**(33,125,000)**
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(143,266)	(162,835)	-	-
4402 Investment Earnings Others	-	(121)	(51,726)	(51,726)
4404 Change in Fair Value of Invts	104,620	38,494	-	-
5003 Sewer Facility Replacement Fee	(1,454,576)	(1,372,441)	(1,405,000)	(1,405,000)
5491 P.Y. Revenue	-	(850)	-	-
5651 Service Charge - A/R	(7,591)	(3,387)	-	-
5999 Transfers In	(349)	-	-	-
428 Sewer Facility Replacement Total	**(1,501,162)**	**(1,501,140)**	**(1,456,726)**	**(1,456,726)**
430 Sewer DIFs				
4401 Investment Earnings City Pool	(573,703)	(43,220)	-	-
4402 Investment Earnings Others	-	-	(227,000)	(228,100)
4404 Change in Fair Value of Invts	418,674	17,846	-	-
5002 Sewerage Facility Participatn	(2,208,737)	-	(1,000,000)	(1,000,000)
5371 Reimb - Other	(4,005)	-	-	-
5791 DIF - Swr Basin Tel Cyn	(7,097)	-	-	-
5792 DIF - Swr Basin Salt Creek	(11,559)	(1,105,564)	(380,000)	(1,000,000)
5793 DIF - Swr Basin Poggi Cyn	(100,348)	(96,105)	(20,000)	(160,000)
5999 Transfers In	(22,627)	-	(200,000)	(200,000)
430 Sewer DIFs Total	**(2,509,402)**	**(1,227,043)**	**(1,827,000)**	**(2,588,100)**
442 CDBG Section 108 Loan				
5999 Transfers In	(759,858)	(762,118)	(764,000)	(763,427)
442 CDBG Section 108 Loan Total	**(759,858)**	**(762,118)**	**(764,000)**	**(763,427)**
451 Long Term Debt - City of CV				
5999 Transfers In	(290,000)	-	-	-
451 Long Term Debt - City of CV Total	**(290,000)**	**-**	**-**	**-**
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	-	(2,240)	-	-
4404 Change in Fair Value of Invts	-	199	-	-
5371 Reimb - Other	-	(40,000)	(34,000)	(30,000)
5999 Transfers In	-	(309,623)	(312,000)	(228,316)
452 Equipment Lease Fund Total	**-**	**(351,664)**	**(346,000)**	**(258,316)**
453 Energy Conservation Loans				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4404 Change in Fair Value of Invts	-	(768)	-	-
5371 Reimb - Other	-	-	(258,000)	(258,000)
5999 Transfers In	-	(415,644)	(559,600)	(494,255)
453 Energy Conservation Loans Total	**-**	**(416,412)**	**(817,600)**	**(752,255)**
472 2004 COP Civ Ctr Proj Phase I				
472 2004 COP Civ Ctr Proj Phase I Total	**-**	**-**	**-**	**-**
473 2006 COP Civ Ctr Proj Phase 2				
4401 Investment Earnings City Pool	(48)	-	-	-
4403 Trustee Investment Earnings	(22,686)	-	-	-
4404 Change in Fair Value of Invts	43	-	-	-
5999 Transfers In	(7,768,479)	-	-	-
473 2006 COP Civ Ctr Proj Phase 2 Total	**(7,791,170)**	**-**	**-**	**-**
474 2010 COP Refinance				
4401 Investment Earnings City Pool	(331)	-	-	-
4403 Trustee Investment Earnings	(637)	-	-	-
4404 Change in Fair Value of Invts	237	-	-	-
5999 Transfers In	(28,091,002)	-	-	-
474 2010 COP Refinance Total	**(28,091,733)**	**-**	**-**	**-**
475 2014 COP Refunding				
4403 Trustee Investment Earnings	(2,601)	(13,269)	-	-
5999 Transfers In	(3,597,836)	(3,587,814)	(3,608,000)	(3,603,706)
475 2014 COP Refunding Total	**(3,600,437)**	**(3,601,083)**	**(3,608,000)**	**(3,603,706)**
476 2015 Refunding COP				
4401 Investment Earnings City Pool	(13,576)	(11)	-	-
4403 Trustee Investment Earnings	(3,000)	(15,640)	-	-
4404 Change in Fair Value of Invts	9,903	(3,011)	-	-
5999 Transfers In	(2,904,321)	(2,917,726)	(2,929,000)	(2,929,568)
476 2015 Refunding COP Total	**(2,910,994)**	**(2,936,388)**	**(2,929,000)**	**(2,929,568)**
477 2016 Ref COP Civic Ctr/Nature				
4403 Trustee Investment Earnings	(1,150)	(6,997)	-	-
5452 Proceeds from Bond Sale	(7,681,520)	-	-	-
5454 Bond Premium	(1,238,132)	-	-	-
5999 Transfers In	(168,889)	(281,979)	(288,000)	(287,551)
477 2016 Ref COP Civic Ctr/Nature Total	**(9,089,691)**	**(288,976)**	**(288,000)**	**(287,551)**
478 2016 LRRB PFDIF/COP				
4403 Trustee Investment Earnings	(111)	(111)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
5452 Proceeds from Bond Sale	(25,885,000)	-	-	-
5454 Bond Premium	(2,516,621)	-	-	-
5999 Transfers In	(2,171,441)	(2,143,503)	(2,158,000)	(2,156,175)
478 2016 LRRB PFDIF/COP Total	**(30,573,173)**	**(2,143,614)**	**(2,158,000)**	**(2,156,175)**
479 2017 CREBs LRBs				
5371 Reimb - Other	-	(139,617)	(314,139)	(314,139)
5452 Proceeds from Bond Sale	-	(13,130,000)	-	-
5454 Bond Premium	-	(135,516)	-	-
5999 Transfers In	-	(9,885)	(192,817)	(322,418)
479 2017 CREBs LRBs Total	**-**	**(13,415,018)**	**(506,956)**	**(636,557)**
501 Otay Lakes Rd AD 88-2 Improv				
4404 Change in Fair Value of Invts	-	25	-	-
5372 Reimb - Other City Funds	-	(48,005)	-	-
501 Otay Lakes Rd AD 88-2 Improv Total	**-**	**(48,005)**	**-**	**-**
503 East H St. AD 87-1 Improvement				
4404 Change in Fair Value of Invts	-	136	-	-
5372 Reimb - Other City Funds	-	(36,183)	-	-
503 East H St. AD 87-1 Improvement Total	**-**	**(36,183)**	**-**	**-**
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(1,031)	(1,173)	-	-
4404 Change in Fair Value of Invts	755	316	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	**(276)**	**(857)**	**-**	**-**
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(505)	-	-	-
4404 Change in Fair Value of Invts	367	-	-	-
5999 Transfers In	(24,864)	-	-	-
508 Assessment District 97-2 Total	**(25,002)**	**-**	**-**	**-**
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(11,458)	(13,033)	-	-
4404 Change in Fair Value of Invts	8,371	3,515	-	-
511 OV Rd Fee Recovery District Total	**(3,087)**	**(9,518)**	**-**	**-**
512 EL Greens II AD 94-1 Imprvmnt				
4401 Investment Earnings City Pool	(14,091)	(1,754)	-	-
4404 Change in Fair Value of Invts	10,292	(3,131)	-	-
512 EL Greens II AD 94-1 Imprvmnt Total	**(3,799)**	**(4,885)**	**-**	**-**

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
515 Twin Oaks Ave AD 96-1 Imprvmnt				
4401 Investment Earnings City Pool	(273)	-	-	-
4404 Change in Fair Value of Invts	194	-	-	-
515 Twin Oaks Ave AD 96-1 Imprvmnt Tota	**(79)**	**-**	**-**	**-**
516 Oxford St AD 97-1 Improvement				
4401 Investment Earnings City Pool	(54)	-	-	-
4404 Change in Fair Value of Invts	43	-	-	-
516 Oxford St AD 97-1 Improvement Total	**(11)**	**-**	**-**	**-**
517 AD2004-1 Dixon Drive				
4401 Investment Earnings City Pool	(382)	(1)	-	-
4404 Change in Fair Value of Invts	280	(85)	-	-
517 AD2004-1 Dixon Drive Total	**(102)**	**(86)**	**-**	**-**
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(347)	(1)	-	-
4404 Change in Fair Value of Invts	259	(78)	-	-
5602 Special Assessment Receipts	(9,429)	(1)	-	-
518 AD2005-1 Tobias Drive Total	**(9,517)**	**(80)**	**-**	**-**
542 Drainage DIF				
4401 Investment Earnings City Pool	(50,166)	(55,778)	-	-
4404 Change in Fair Value of Invts	36,635	14,539	-	-
542 Drainage DIF Total	**(13,531)**	**(41,239)**	**-**	**-**
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(114,505)	(146,243)	-	-
4404 Change in Fair Value of Invts	215,885	41,408	-	-
5751 DIF PF - Admin	(335,837)	(867,111)	(400,000)	(825,000)
5752 DIF PF - Civic Ctr Expansion	(739,229)	(4,060,281)	(760,000)	(3,840,000)
5753 DIF PF - Police Fac Remodel	(996,554)	(2,658,287)	(1,360,000)	(2,540,000)
5754 DIF PF - Corp Yard Relocation	(224,922)	(571,377)	(260,000)	(540,000)
5755 DIF PF - Libraries-East Terr	(921,107)	(2,384,574)	(1,190,000)	(2,300,000)
5756 DIF PF - Fire Supp Sys Exp	(612,534)	(1,643,194)	(780,000)	(1,580,000)
5771 DIF PF - Recreation Facilities	(699,473)	(1,834,175)	(550,000)	(1,740,000)
5999 Transfers In	-	-	-	(151,045)
560 Public Facilities DIF Total	**(4,428,276)**	**(14,123,834)**	**(5,300,000)**	**(13,516,045)**
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(57,518)	(69,945)	-	-
4404 Change in Fair Value of Invts	42,008	20,766	-	-
5811 DIF - Ped Bridge - Otay Ranch	(285,102)	(365,789)	(145,000)	(700,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
580 Pedestrian Bridge DIFs Total	**(300,612)**	**(414,968)**	**(145,000)**	**(700,000)**
590 Transportation DIFs				
4401 Investment Earnings City Pool	(24,277)	(271,256)	-	-
4402 Investment Earnings Others	-	(10,817)	(9,000)	(9,500)
4404 Change in Fair Value of Invts	17,735	85,632	-	-
4812 Traffic Signal Fee	(183,663)	(804,858)	(200,000)	(390,000)
5781 DIF - Transportation	-	(4,358,174)	(1,591,600)	(1,091,600)
5999 Transfers In	(4,024)	-	(1,035,000)	(1,035,000)
590 Transportation DIFs Total	**(194,229)**	**(5,359,473)**	**(2,835,600)**	**(2,526,100)**
661 05 ERAF - SA				
4401 Investment Earnings City Pool	(22)	-	-	-
4404 Change in Fair Value of Invts	22	-	-	-
661 05 ERAF - SA Total	**-**	**-**	**-**	**-**
662 06 ERAF - SA				
4401 Investment Earnings City Pool	(21)	-	-	-
4404 Change in Fair Value of Invts	22	-	-	-
5371 Reimb - Other	(625)	-	-	-
662 06 ERAF - SA Total	**(624)**	**-**	**-**	**-**
663 06 TABs Series A - SA				
4401 Investment Earnings City Pool	(56)	-	-	-
4403 Trustee Investment Earnings	(207)	-	-	-
4404 Change in Fair Value of Invts	43	-	-	-
5999 Transfers In	(9,730,142)	-	-	-
663 06 TABs Series A - SA Total	**(9,730,362)**	**-**	**-**	**-**
664 06 TABs Series B - SA				
4401 Investment Earnings City Pool	(23)	-	-	-
4403 Trustee Investment Earnings	(344,414)	-	-	-
4404 Change in Fair Value of Invts	22	-	-	-
5999 Transfers In	(9,111,657)	-	-	-
664 06 TABs Series B - SA Total	**(9,456,072)**	**-**	**-**	**-**
665 08 TABs - SA				
4401 Investment Earnings City Pool	175	-	-	-
4403 Trustee Investment Earnings	(314)	-	-	-
5999 Transfers In	(21,842,454)	-	-	-
665 08 TABs - SA Total	**(21,842,593)**	**-**	**-**	**-**
666 2016 TARBs				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
4403 Trustee Investment Earnings	(79)	(588)	-	-
5454 Bond Premium	(4,453,409)	-	-	-
5999 Transfers In	(7,185,978)	(2,563,238)	(2,802,925)	(2,812,075)
666 2016 TARBs Total	**(11,639,466)**	**(2,563,826)**	**(2,802,925)**	**(2,812,075)**
692 Long-Term Advances DSF-RDA SA				
5999 Transfers In	(791,419)	-	-	-
692 Long-Term Advances DSF-RDA SA Tota	**(791,419)**	**-**	**-**	**-**
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	150	1,070	-	-
4404 Change in Fair Value of Invts	-	6,631	-	-
5371 Reimb - Other	-	(481,519)	(2,100,620)	-
5999 Transfers In	(15,594)	(14,306,466)	-	-
713 Capital Improvement Projects Total	**(15,444)**	**(14,780,284)**	**(2,100,620)**	**-**
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(413,666)	(453,287)	-	-
4402 Investment Earnings Others	-	(12,220)	11,000	10,000
4404 Change in Fair Value of Invts	302,058	118,900	-	-
5801 Park Dedication Fee	(470,567)	(1,688,317)	(600,000)	(1,500,000)
5999 Transfers In	(10,782)	-	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	**(592,957)**	**(2,034,924)**	**(639,000)**	**(1,540,000)**
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(1,282)	(2,278)	-	-
4404 Change in Fair Value of Invts	928	9,022	-	-
5801 Park Dedication Fee	-	(1,455,381)	(100,000)	-
716 Western-Park Acquisition & Dev Total	**(354)**	**(1,448,637)**	**(100,000)**	**-**
717 Residential Construction Tax				
4061 Residential Construction Tax	(416,050)	(951,427)	(325,505)	(325,505)
4401 Investment Earnings City Pool	2,136	(5,983)	-	-
4404 Change in Fair Value of Invts	-	4,060	-	-
5999 Transfers In	(343,910)	(32,055)	-	-
717 Residential Construction Tax Total	**(757,824)**	**(985,405)**	**(325,505)**	**(325,505)**
723 Bicycle Facilities Fund				
4701 Grant - Other Agency	(74,372)	-	(65,000)	-
723 Bicycle Facilities Fund Total	**(74,372)**	**-**	**(65,000)**	**-**
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2017 ACTUALS	FY 2018 ADOPTED	FY 2019 ADOPTED	FY 2020 PROPOSED
725 Industrial Development Auth. Total	**(1)**	**(1)**	**-**	**-**
735 Transportation Partnership				
4401 Investment Earnings City Pool	(222)	(1)	-	-
4404 Change in Fair Value of Invts	173	(52)	-	-
735 Transportation Partnership Total	**(49)**	**(53)**	**-**	**-**
736 Other Transportation Program				
4404 Change in Fair Value of Invts	-	(58,084)	-	-
4611 Federal Grant - Other	-	(9,611,500)	(2,176,107)	(2,233,900)
4701 Grant - Other Agency	-	(69,343)	-	-
736 Other Transportation Program Total	**-**	**(9,680,843)**	**(2,176,107)**	**(2,233,900)**
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(266)	(12)	-	-
4404 Change in Fair Value of Invts	194	(53)	-	-
741 Prop 1B Highway Safety Total	**(72)**	**(65)**	**-**	**-**
GRAND TOTAL, ALL FUNDS	**(595,205,028)**	**(465,242,603)**	**(336,992,006)**	**(390,283,613)**

CITY OF
CHULA VISTA

SCHEDULE OF INTERFUND TRANSFERS

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
100 GENERAL FUND		
221 Gas Tax	Reimbursement for street related staff time, materials, and utilities	$ 4,378,069
234 Advanced Life Support Fund	Staff time reimbursement	$ 1,143,502
245 Traffic Safety	Reimbursement for Police fleet maintenance costs	$ 399,140
272 Federal Grants Fund	Staff time reimbursement	$ 673,219
282 Environmental Services	Reimbursement for allocated overhead costs	$ 107,585
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	$ 181,572
405 City Jail	Reimbursement for allocated overhead costs	$ 188,500
406 Chula Vista Municipal Golf Course	City's share of golf course operational revenues	$ 132,580
408 Development Services	Reimbursement for allocated overhead costs	$ 1,923,648
414 Sewer Service Revenue	Reimbursement for Sewer related staff time and materials	$ 3,202,097
560 Public Facilities DIF	Interfund loan payment	$ 1,493,108
TOTAL TRANSFERS IN - 100 GENERAL FUND		**$ 13,823,020**
220 MEASURE P SALES TAX FUND		
100 General Fund	Transfer Measure P Sales Tax from General Fund	$ 18,266,000
TOTAL TRANSFERS IN - 201		**$ 18,266,000**
222 MEASURE P SALES TAX FUND		
100 General Fund	Transfer Measure A Sales Tax from General Fund	$ 18,266,000
TOTAL TRANSFERS IN - 222		**$ 18,266,000**
272 FEDERAL GRANTS FUND		
100 General Fund	General Fund match for grant	$ 115,305
517 AD2004-1 Dixon Dr	Project cost reimbursement from Assessment District	$ -
TOTAL TRANSFERS IN - 272		**$ 115,305**
341 PUBLIC LIABILITY TRUST		
100 General Fund	General Fund transfer for public liability expenses	$ 1,204,078
414 Sewer Service Revenue	Sewer Fund transfer for public liability expenses	$ 80,000
TOTAL TRANSFERS IN - 341		**$ 1,284,078**
347 CFD 14M-B-EUC Millenia		
346 CFD 14M- A - EUC Millenia	Reimbursement for operational costs	$ 65,042
TOTAL TRANSFERS IN - 347		**$ 65,042**
394 Vehicle Replacement Fund		
222 Measure A Sales Tax	Funding for Fire Department vehicles	$ 218,942
TOTAL TRANSFERS IN - 394		**$ 218,942**
407 LIVING COAST DISCOVERY CTR FUND		
100 General Fund	Utility and fuel costs to the Living Coast Discovery Center	$ 94,998
TOTAL TRANSFERS IN - 407		**$ 94,998**
408 DEVELOPMENT SERVICES FUND		
100 General Fund	Staff time and Accela reimbursement	$ 448,729
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	$ 73,125
414 Sewer Service Revenue	Staff time reimbursement	$ 16,137
TOTAL TRANSFERS IN - 408		**$ 537,991**
409 CV Elite Athlete Center		
100 General Fund	Transfer cell site tower lease revenue	$ 120,000
TOTAL TRANSFERS IN - 409		**$ 120,000**

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
430 SEWER DIF		
430 Sewer DIF	Interfund loan payment	$ 200,000
TOTAL TRANSFERS IN - 413		**$ 200,000**
414 SEWER SERVICE REVENUE		
428 Sewer Facility Replacement	Staff time reimbursement	$ 150,000
TOTAL TRANSFERS IN - 414		**$ 150,000**
442 CDBG SECTION 108 LOAN		
272 Federal Grants Fund	Debt service payment - Section 108 loan	$ 763,427
TOTAL TRANSFERS IN - 442		**$ 763,427**
452 EQUIPMENT LEASE FUND		
100 General Fund	Debt service payment - Mobile data computers & QECB	$ 164,997
201 Measure P Sales Tax	Debt service payment - Fire equipment	$ -
TOTAL TRANSFERS IN - 452		**$ 164,997**
453 ENERGY LOAN REPAYMENTS		
100 General Fund	Debt service payment - California Energy Commission loan	$ 557,574
TOTAL TRANSFERS IN - 453		**$ 557,574**
475 2014 REFUNDING COP		
100 General Fund	Debt Service Payment - 2002 COP Refunding - Police Facility	$ 2,007,852
560 PFDIF - CIVIC CENTER EXPANSION	Debt Service Payment - 2002 COP Refunding - Police Facility	$ (4,294)
573 Police Facilities Remodel	Debt Service Payment - 2002 COP Refunding - Police Facility	$ 1,600,148
TOTAL TRANSFERS IN - 475		**$ 3,603,706**
476 2015 REFUNDING COP		
100 General Fund	Debt Service Payment	$ 425,867
572 PFDIF - Civic Center Expansion	Debt Service Payment	$ 1,835,796
717 Resid. Construction/Conversion	Debt Service Payment - 2015 Refunding COP	$ 667,905
TOTAL TRANSFERS IN - 476		**$ 2,929,568**
477 2016 REF COP CIVIC CENTER/NATURE CNTR		
100 General Fund	Debt service payment	$ 57,864
572 PFDIF - Civic Center Expansion	Debt service payment	$ 229,687
TOTAL TRANSFERS IN - 477		**$ 287,551**
478 2016 LRRB PFDIF/COP		
100 General Fund	Debt service payment	$ 613,828
560 Public Facilities DIF	Debt service payment	$ (1,305)
572 PFDIF - Civic Center Expansion	Debt service payment	$ 814,686
574 Corporation Yard Relocation	Debt service payment	$ 728,966
TOTAL TRANSFERS IN - 478		**$ 2,156,175**
479 2017 CREBs LRBs		
100 General Fund	Debt service payment	$ 322,418
TOTAL TRANSFERS IN - 478		**$ 322,418**
560 PUBLIC FACILITIES DIF		
590 Transportation DIF	Interfund loan payment	$ 151,045
TOTAL TRANSFERS IN - 560		**$ 151,045**

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
591 TRANSPORTATION DIF		
451 Long-term Advances DSF - City	Interfund loan payment	$ 1,035,000
TOTAL TRANSFERS IN - 591		**$ 1,035,000**
666 2016 TARBS		
318 Redevelopment Obligation Retirement Fund	Debt service payments	$ 2,812,075
TOTAL TRANSFERS IN - 666		**$ 2,812,075**
715 PARK ACQUISITION & DEVELOPMENT		
451 Long-term Advances DSF - City	Interfund loan payment	$ 50,000
TOTAL TRANSFERS IN - 715		**$ 50,000**
GRAND TOTAL ALL FUNDS		**$ 67,974,912**

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
100 GENERAL FUND		
201 Measure P Sales Tax	Transfer Measure P Sales Tax from General Fund	$ 18,266,000
222 Measure A Sales Tax	Transfer Measure A Sales Tax from General Fund	$ 18,266,000
272 Federal Grants Fund	General Fund match for grant	$ 115,305
341 Public Liability Trust	General Fund transfer for public liability expenses	$ 1,204,078
407 Living Coast Discovery Center	Staff time reimbursement	$ 94,998
408 Development Services	Utility and fuel costs to the Living Coast Discovery Center	$ 448,729
409 CV Elite Athlete Center	Transfer cell site tower lease revenue	$ 120,000
452 Equipment Lease Fund	Debt service payment - Mobile data computers & QECB	$ 228,316
453 Energy Loan Repayments	Debt service payment - California Energy Commission loan	$ 487,255
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	$ 2,005,462
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	$ 425,499
477 2016 Refunding COP	Debt Service	$ 58,124
478 2016 Refunding COP	Debt Service	$ 613,828
479 2017 CREBs LRBs	Debt Service	$ 322,418
TOTAL TRANSFERS OUT - 100		**$ 42,656,012**
221 GAS TAX FUND		
100 General Fund	Reimbursement for street related staff time, materials, and utilities	$ 4,343,236
TOTAL TRANSFERS OUT - 221		**$ 4,343,236**
222 MEASURE A SALES TAX FUND		
394 Vehicle Replacement Fund	Funding for Fire Department vehicles	$ 218,942
TOTAL TRANSFERS OUT - 222		**$ 218,942**
234 ADVANCED LIFE SUPPORT FUND		
100 General Fund	Staff time reimbursement	$ 1,143,502
TOTAL TRANSFERS OUT - 234		**$ 1,143,502**
245 TRAFFIC SAFETY		
100 General Fund	Reimbursement for Police fleet maintenance costs	$ 399,140
TOTAL TRANSFERS OUT - 245		**$ 399,140**
272 FEDERAL GRANTS FUND		
272 Federal Grants Fund	Funding for personnel costs	$ 675,019
442 CDBG Section 108 Loan	Project cost reimbursement from AD	$ 761,627
TOTAL TRANSFERS OUT - 272		**$ 1,436,646**
282 ENVIRONMENTAL SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	$ 107,585
TOTAL TRANSFERS OUT - 282		**$ 107,585**
313 CV HOUSING AUTHORITY		
100 General Fund	Reimbursement for allocated overhead costs	$ 181,572
408 Development Services	Reimbursement for allocated overhead costs	$ 73,125
TOTAL TRANSFERS OUT - 313		**$ 254,697**
318 Redevelopment Obligation Retirement Fund		
666 2016 TARBs	Debt service payment	$ 2,812,075
TOTAL TRANSFERS OUT - 318		**$ 2,812,075**
346 CFD 14M-A-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement from AD	$ 65,042
TOTAL TRANSFERS OUT - 346		**$ 65,042**

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
391 Central Garage Fund		
100 General Fund	Reimbursement for allocated overhead costs	$ 41,833
TOTAL TRANSFERS OUT - 405		**$ 41,833**
405 CITY JAIL		
100 General Fund	Reimbursement for allocated overhead costs	$ 188,500
TOTAL TRANSFERS OUT - 405		**$ 188,500**
406 CV MUNICPAL GOLF COURSE		
100 General Fund	City's share of golf course operational revenues	$ 132,580
TOTAL TRANSFERS OUT - 406		**$ 132,580**
408 DEVELOPMENT SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	$ 1,923,648
TOTAL TRANSFERS OUT - 408		**$ 1,923,648**
414 SEWER SERVICE REVENUE		
100 General Fund	Reimbursement for Sewer related staff time and materials	$ 3,202,097
341 Public Liability Trust	Sewer Fund transfer for public liability expenses	$ 80,000
408 Development Services	Staff time reimbursement	$ 16,137
TOTAL TRANSFERS OUT - 414		**$ 3,298,234**
428 SEWER FACILITY REPLACEMENT		
414 Sewer Service Revenue	Staff time reimbursement	$ 150,000
TOTAL TRANSFERS OUT - 428		**$ 150,000**
430 SEWER DIF		
413 Trunk Sewer Capital Reserve	Interfund loan payment - Trunk Sewer Capl Res-FY00-01 Budget Reso	$ 200,000
TOTAL TRANSFERS OUT - 430		**$ 200,000**
560 PFDIF - CIVIC CENTER EXPANSION		
100 General Fund	Interfund loan payment	$ 1,493,108
475 2014 Refunding COP	Debt Service Payment - 2015 Refunding COP	$ -
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	$ 1,834,247
477 2016 Ref COP Civic Center/Nature Center	Debt Service Payment	$ 229,440
478 2016 LRRB PFDIF/COP	Debt Service Payment	$ 813,381
TOTAL TRANSFERS OUT - 560		**$ 4,370,176**
573 POLICE FACILITIES REMODEL		
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	$ 1,600,148
TOTAL TRANSFERS OUT - 573		**$ 1,600,148**
574 CORP YARD RELOCATION		
478 2016 LRRB PFDIF/COP	Debt Service Payment	$ 728,966
TOTAL TRANSFERS OUT - 574		**$ 728,966**
576 FIRE SUPPRESSION SYS EXPANSION		
451 Long-term Advances DSF - City	Interfund loan payment	$ 1,035,000
TOTAL TRANSFERS OUT - 576		**$ 1,035,000**
590 TRANSPORATION DIFs		
560 Public Facilities DIF	Interfund loan payment	$ 151,045
TOTAL TRANSFERS OUT - 590		**$ 151,045**

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2020 Proposed
716 WESTERN - PARK ACQUISITION & DEV		
451 Long-term Advances DSF - City	Interfund loan payment	$ 49,498
TOTAL TRANSFERS OUT - 716		**$ 49,498**
717 RESID. CONSTRUCTION/CONVERSION		
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	$ 668,407
TOTAL TRANSFERS OUT - 717		**$ 668,407**
GRAND TOTAL ALL FUNDS		**$ 67,974,912**

AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
ADMINISTRATION					
ASST CITY MANAGER/ADMIN		1.00	0.00	0.00	1.00
CITY MANAGER		1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER		1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER - FROZEN/UNFUNDED		1.00	0.00	0.00	1.00
EXECUTIVE SECRETARY		1.00	0.00	0.00	1.00
MARKETING & COMMUNICATIONS MGR		1.00	0.00	0.00	1.00
PUBLIC INFORMATION SPECIALIST		1.00	0.00	0.00	1.00
SPECIAL EVENTS COORDINATOR		1.00	0.00	0.00	1.00
SR GRAPHIC DESIGNER		1.00	0.00	0.00	1.00
SR WEBMASTER		1.00	0.00	0.00	1.00
ADMINISTRATION	**TOTAL**	**10.00**	**0.00**	**0.00**	**10.00**
ANIMAL CARE FACILITY					
ANIMAL ADOPTION COUNSELOR		1.00	0.00	0.00	1.00
ANIMAL CARE FAC ADMINISTRATOR		1.00	0.00	0.00	1.00
ANIMAL CARE SPECIALIST		5.00	0.00	0.00	5.00
ANIMAL CARE SUPERVISOR		1.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER		2.50	0.00	0.00	2.50
ANIMAL CTRL OFFICER SUPERVISOR		1.00	0.00	0.00	1.00
OFFICE SPECIALIST		0.50	0.00	0.00	0.50
REGISTERED VETERINARY TECH		3.50	0.00	0.00	3.50
SR ANIMAL CARE SPECIALIST		2.00	0.00	0.00	2.00
SR FISCAL OFFICE SPECIALIST		1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST		1.00	0.00	0.00	1.00
VETERINARIAN (PERMITTED)		1.75	0.00	0.00	1.75
ANIMAL CARE FACILITY	**TOTAL**	**21.25**	**0.00**	**0.00**	**21.25**
CITY ATTORNEY					
ASST CITY ATTORNEY		1.00	0.00	0.00	1.00
CITY ATTORNEY (ELECTED)		1.00	0.00	0.00	1.00
DEPUTY CITY ATTORNEY II		3.00	0.00	0.00	3.00
DEPUTY CITY ATTORNEY III		3.00	1.00	0.00	4.00
LAW OFFICE MANAGER		1.00	0.00	0.00	1.00
LEGAL ASSISTANT		2.00	0.00	0.00	2.00
SR ASST CITY ATTORNEY		1.00	0.00	0.00	1.00
SR LEGAL ASSISTANT		1.00	0.00	0.00	1.00
SR RISK MANAGEMENT SPECIALIST		1.00	0.00	0.00	1.00
CITY ATTORNEY	**TOTAL**	**14.00**	**1.00**	**0.00**	**15.00**
CITY CLERK					
ASSISTANT CITY CLERK		1.00	0.00	0.00	1.00
CITY CLERK		1.00	0.00	0.00	1.00
CITY CLERK ANALYST		0.00	0.00	1.00	1.00
DEPUTY CITY CLERK I		1.00	(1.00)	0.00	0.00

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
DEPUTY CITY CLERK II		1.00	1.00	0.00	2.00
RECORDS MANAGER		1.00	0.00	(1.00)	0.00
SR RECORDS SPECIALIST		1.00	0.00	0.00	1.00
CITY CLERK	**TOTAL**	**6.00**	**0.00**	**0.00**	**6.00**
CITY COUNCIL					
ADMIN SECRETARY (MAYOR, AT WILL)		1.00	0.00	0.00	1.00
CHIEF OF STAFF		1.00	0.00	0.00	1.00
CONSTITUENT SERVICES REPRESENTATIVE		1.00	(1.00)	0.00	0.00
COUNCILPERSON		4.00	0.00	0.00	4.00
EXECUTIVE SECRETARY		1.00	0.00	0.00	1.00
MAYOR		1.00	0.00	0.00	1.00
POLICY AIDE		1.00	0.00	0.00	1.00
SR COUNCIL ASST		4.00	1.00	0.00	5.00
CITY COUNCIL	**TOTAL**	**14.00**	**0.00**	**0.00**	**14.00**
DEVELOPMENT SERVICES - GENERAL FUND					
ASSISTANT DIR DEVELOPMENT SRVCS		1.00	0.00	0.00	1.00
ASSOCIATE PLANNER		2.00	0.00	0.00	2.00
CODE ENFORCEMENT OFFICER II		6.00	0.00	0.00	6.00
DEVELOPMENT SRVCS DEPT DIRECTOR		1.00	0.00	0.00	1.00
DEVELOPMENT SRVCS TECH II		1.00	0.00	0.00	1.00
OFFICE SPECIALIST		1.00	0.00	0.00	1.00
PLANNING TECHNICIAN		1.00	0.00	0.00	1.00
PRINICIPAL PLANNER		1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY		1.00	0.00	0.00	1.00
SR CODE ENFORCEMENT OFFICER		2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST		1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST		1.00	0.00	0.00	1.00
SR PLANNING TECHICIAN		1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES - GF	**TOTAL**	**20.00**	**0.00**	**0.00**	**20.00**
ECONOMIC DEVELOPMENT					
ADMINISTRATIVE SECRETARY		1.00	0.00	0.00	1.00
CHIEF SUSTAINABILITY OFFICER		1.00	0.00	0.00	1.00
CONSERVATION SPECIALIST II		5.00	0.00	0.00	5.00
DIR OF ECON DEVELOPMENT		1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT SPEC I		1.00	0.00	0.00	1.00
ENVIRONMENTAL SERVICES MGR		1.00	0.00	0.00	1.00
ENVIRONMENTAL SUSTAINABILITY MGR		0.00	1.00	0.00	1.00
REAL PROPERTY MANAGER		1.00	0.00	0.00	1.00
SR CONSERVATION SPECIALIST		1.00	(1.00)	0.00	0.00
SR ECONOMIC DEV SPECIALIST		1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST		1.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT	**TOTAL**	**14.00**	**0.00**	**0.00**	**14.00**

CLASSIFICATION	FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
ENGINEERING AND CAPITAL PROJECTS				
ADMINISTRATIVE SERVICES MANAGER	1.00	0.00	0.00	1.00
ASSOC ENGINEER	11.00	0.00	0.00	11.00
ASSOC LAND SURVEYOR	1.00	0.00	0.00	1.00
DIR OF ENGINEERING	1.00	0.00	0.00	1.00
ENGINEERING TECH II	2.00	0.00	0.00	2.00
ENVIRONMENTAL HLTH SPECIALIST	2.00	(2.00)	0.00	0.00
MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER	3.00	0.00	0.00	3.00
PRINCIPAL TRAFFIC ENGINEER	1.00	0.00	0.00	1.00
PUBLIC WORKS INSP II	6.00	0.00	0.00	6.00
SECRETARY	1.00	0.00	(1.00)	0.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CIVIL ENGINEER	5.00	0.00	0.00	5.00
SR ENGINEERING TECHNICIAN	2.00	0.00	0.00	2.00
SR PUBLIC WORKS INSP	2.00	0.00	0.00	2.00
STORM ENVIRONMENTAL SPECIALIST II	0.00	2.00	0.00	2.00
STORMWATER PROGRAM MANAGER	1.00	0.00	0.00	1.00
SURVEY TECHNICIAN II	1.00	0.00	0.00	1.00
TRAFFIC SIGNAL & LIGHTING SUPERVISOR	1.00	0.00	0.00	1.00
TRAFFIC SIGNAL & LIGHTING TECHNICIAN II	3.00	0.00	1.00	4.00
ENGINEERING AND CAPITAL PROJECT TOTAL	**46.00**	**0.00**	**0.00**	**46.00**
FINANCE				
ACCOUNTANT	0.00	0.00	1.00	1.00
ACCOUNTING ASSISTANT	6.00	0.00	0.00	6.00
ACCOUNTING TECHNICIAN	4.00	0.00	0.00	4.00
ACCOUNTS PAYABLE SUPERVISOR	1.00	0.00	0.00	1.00
ASSOCIATE ACCOUNTANT	1.00	0.00	0.00	1.00
ASST DIR OF FINANCE	1.00	0.00	0.00	1.00
BUDGET & ANALYSIS MANAGER	1.00	0.00	0.00	1.00
BUSINESS LICENSE REP	1.00	0.00	0.00	1.00
COLLECTIONS SUPERVISOR	1.00	0.00	(1.00)	0.00
DIRECTOR OF FINANCE	1.00	0.00	0.00	1.00
FINANCE & PURCHASING MGR	1.00	0.00	(1.00)	0.00
FINANCE MANAGER	0.00	0.00	1.00	1.00
FISCAL & MANAGEMENT ANALYST	2.00	0.00	0.00	2.00
FISCAL & MANAGEMENT ANALYST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
FISCAL DEBT MGMT ANALYST	1.00	0.00	0.00	1.00
FISCAL OFFIC SPECIALIST	1.00	0.00	0.00	1.00
PROCUREMENT SERVICES ANALYST	1.00	0.00	0.00	1.00
PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00
SR ACCOUNTANT	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
FINANCE TOTAL	**28.00**	**0.00**	**0.00**	**28.00**

CLASSIFICATION	FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
FIRE				
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FIRE BATTALION CHIEF (112 HR)	6.00	0.00	0.00	6.00
FIRE BATTALION CHIEF (80 HR)	1.00	0.00	0.00	1.00
FIRE CAPTAIN (112 HR)	33.00	0.00	0.00	33.00
FIRE CAPTAIN (80 HR)	2.00	0.00	0.00	2.00
FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE DIVISION CHIEF	1.00	0.00	0.00	1.00
FIRE ENGINEER (112HR)	33.00	0.00	0.00	33.00
FIRE ENGINEER (80 HR)	1.00	0.00	0.00	1.00
FIRE INSP/INVEST I	1.00	0.00	1.00	2.00
FIRE INSP/INVEST II	5.00	0.00	0.00	5.00
FIRE PREV ENG/INVEST	1.00	0.00	0.00	1.00
FIRE PREVENTION AIDE	1.00	0.00	0.00	1.00
FIREFIGHTER (112 HR)	21.00	(12.00)	0.00	9.00
FIREFIGHTER/PARAMEDIC (112 HR)	33.00	0.00	0.00	33.00
PRINICIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FIRE INSP/INVEST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
FIRE TOTAL	**148.00**	**(12.00)**	**1.00**	**137.00**
HUMAN RESOURCES				
BENEFITS MANAGER	1.00	0.00	0.00	1.00
DIR OF HUMAN RESOURCES/RISK MANAGEMENT	1.00	0.00	0.00	1.00
HR ANALYST	1.00	0.00	0.00	1.00
HR TECHNICIAN	3.00	0.00	0.00	3.00
HUMAN RESOURCES OPS MANAGER	1.00	0.00	0.00	1.00
PERFORMANCE & ORG DEV MGR	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	2.00	0.00	0.00	2.00
SR HR ANALYST	4.00	1.00	0.00	5.00
SR RISK MANAGEMENT SPECIALIST	2.00	0.00	0.00	2.00
HUMAN RESOURCES TOTAL	**16.00**	**1.00**	**0.00**	**17.00**
INFORMATION TECHNOLOGY SRVCS				
DIR OF INFO TECH SRVCS	1.00	0.00	0.00	1.00
GIS MANAGER	1.00	0.00	0.00	1.00
GIS SPECIALIST	2.00	0.00	0.00	2.00
INFO TECH SUPPORT SPECIALIST	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN	1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
INFORMATION TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
OPS & TELECOM MGR	1.00	0.00	0.00	1.00
SR APPLICATION SUPPORT SPEC	1.00	0.00	0.00	1.00
SR INFO TECH SUPPORT SPEC	4.00	0.00	0.00	4.00
SR PROGRAMMER ANALYST	2.00	0.00	0.00	2.00
TELECOMMUNICATIONS SPECIALIST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY SRVCS TOTAL	**17.00**	**0.00**	**0.00**	**17.00**
LIBRARY				
CITY LIBRARIAN	1.00	0.00	0.00	1.00
CULTURAL ARTS PROGRAM MGR	1.00	0.00	0.00	1.00
DIRECTOR OF COMMUNITY SERVICES	0.50	0.00	0.00	0.50
LIBRARIAN I	1.00	0.00	0.00	1.00
LIBRARIAN II	5.00	0.00	0.00	5.00
LIBRARIAN III	2.00	0.00	0.00	2.00
LIBRARY ASSOCIATE	7.50	0.00	0.00	7.50
LIBRARY DIGITAL SERVICES MGR	1.00	(1.00)	0.00	0.00
MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PRINCIPAL LIBRARIAN	1.00	1.00	0.00	2.00
SR LIBRARIAN	3.00	0.00	0.00	3.00
LIBRARY TOTAL	**24.00**	**0.00**	**0.00**	**24.00**
PARKS AND RECREATION				
DIRECTOR OF COMMUNITY SERVICES	0.50	0.00	0.00	0.50
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ADMINISTRATIVE TECHNICIAN	1.00	0.00	0.00	1.00
AQUATIC SUPV II	2.00	0.00	0.00	2.00
AQUATIC SUPV III	1.00	0.00	0.00	1.00
GARDENER II	22.00	0.00	0.00	22.00
PARK RANGER PROGRAM MANAGER	0.00	0.00	1.00	1.00
PARK RANGER SUPERVISOR	1.00	0.00	0.00	1.00
PARKS & RECREATION ADMINISTRATOR	1.00	0.00	0.00	1.00
PARKS MANAGER	1.00	0.00	0.00	1.00
PARKS SUPERVISOR	4.00	0.00	0.00	4.00
PRINCIPAL RECREATION MANAGER	2.00	0.00	0.00	2.00
RECREATION SUPERVISOR III	8.00	0.00	0.00	8.00
SR GARDENER	9.00	0.00	0.00	9.00
SR PARK RANGER	1.00	0.00	(1.00)	0.00
PARKS AND RECREATION TOTAL	**54.50**	**0.00**	**0.00**	**54.50**
POLICE				
AUTOMATED FINGERPRINT TECH	2.00	0.00	0.00	2.00
CHIEF OF POLICE	1.00	0.00	0.00	1.00
CIVILIAN BACKGROUND INVESTIGTR	1.00	0.00	0.00	1.00
COMMUNITY SERVICE OFFICER	8.00	0.00	0.00	8.00

CLASSIFICATION	FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
CRIME LABORATORY MANAGER	1.00	0.00	0.00	1.00
DETENTION FACILITY MANAGER -FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
FORENSICS SPECIALIST	2.00	0.00	0.00	2.00
LATENT PRINT EXAMINER	2.00	0.00	0.00	2.00
PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
PEACE OFFICER	146.00	0.00	0.00	146.00
PEACE OFFICER - FROZEN/UNFUNDED	7.00	0.00	0.00	7.00
POLICE ADMIN SVCS ADMINISTRATOR	1.00	0.00	0.00	1.00
POLICE AGENT	48.00	0.00	0.00	48.00
POLICE CAPTAIN	3.00	0.00	0.00	3.00
POLICE COMM SYSTEMS MANAGER - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00
POLICE DISPATCHER	21.00	0.00	0.00	21.00
POLICE DISPATCHER SUPERVISOR	5.00	0.00	0.00	5.00
POLICE LIEUTENANT	10.00	0.00	0.00	10.00
POLICE RECORDS SPECIALIST	10.50	0.00	0.00	10.50
POLICE SERGEANT	25.00	0.00	0.00	25.00
POLICE SERVICES OFFICER	10.00	0.00	0.00	10.00
POLICE SUPPORT SERVICES MGR	1.00	0.00	0.00	1.00
POLICE SVCS OFFICER SUPERVISOR	2.00	0.00	0.00	2.00
POLICE TECHNOLOGY MANAGER	1.00	0.00	0.00	1.00
POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
SECRETARY	3.00	(1.00)	0.00	2.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR LATENT PRINT EXAMINER	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	4.00	(1.00)	0.00	3.00
SR PARKING ENFORCEMENT OFFICER	0.00	1.00	0.00	1.00
SR POLICE RECORDS SPECIALIST	1.00	1.00	0.00	2.00
SR PROP & EVIDENCE SPECIALIST	2.00	0.00	0.00	2.00
SR PUBLIC SAFETY ANALYST	2.00	0.00	0.00	2.00
SUPV PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
POLICE TOTAL	**332.50**	**0.00**	**0.00**	**332.50**
PUBLIC WORKS				
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ASST DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
BUILDING SERVICES SUPERVISOR	1.00	0.00	0.00	1.00
CARPENTER	0.00	1.00	0.00	1.00
CONSTRUCTION & REPAIR SUPVSR	1.00	0.00	0.00	1.00
CUSTODIAL SUPERVISOR	1.00	0.00	0.00	1.00

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
CUSTODIAN		11.00	0.00	0.00	11.00
DIR OF PUBLIC WORKS		1.00	0.00	0.00	1.00
ELECTRICIAN		2.00	0.00	0.00	2.00
EQUIPMENT OPERATOR		2.00	1.00	0.00	3.00
FACILITIES MANAGER		1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST		1.00	0.00	(1.00)	0.00
GRAFFITI ABATEMENT COORDINATOR		1.00	(1.00)	0.00	0.00
HVAC TECHNICIAN		2.00	0.00	0.00	2.00
LEAD CUSTODIAN		4.00	0.00	0.00	4.00
LOCKSMITH		2.00	(1.00)	0.00	1.00
MAINTENANCE WORKER II		10.00	0.00	0.00	10.00
MANAGEMENT ANALYST		2.00	(1.00)	0.00	1.00
OPEN SPACE INSPECTOR		5.00	0.00	0.00	5.00
OPEN SPACE MANAGER		1.00	0.00	0.00	1.00
PLUMBER		1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST		1.00	0.00	0.00	1.00
PUBLIC WORKS MANAGER		2.00	0.00	0.00	2.00
PUBLIC WORKS SPECIALIST		1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERINTENDENT		1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR		3.00	1.00	0.00	4.00
PUMP MAINTENANCE TECHNICIAN		5.00	0.00	0.00	5.00
PUMP MAINTENANCE SUPERVISOR		1.00	0.00	0.00	1.00
SECRETARY		0.00	0.00	1.00	1.00
SR ELECTRONICS TECH		1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST		2.00	0.00	1.00	3.00
SR HVAC TECHNICIAN		1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER		8.00	1.00	0.00	9.00
SR MANAGEMENT ANALYST		0.00	1.00	0.00	1.00
SR OPEN SPACE INSPECTOR		1.00	0.00	0.00	1.00
TREE TRIMMER SUPERVISOR		1.00	0.00	0.00	1.00
PUBLIC WORKS	**TOTAL**	**79.00**	**2.00**	**1.00**	**82.00**
GENERAL FUND SUBTOTAL		**844.25**	**(8.00)**	**2.00**	**838.25**
ADVANCED LIFE SUPPORT FUND					
EMS NURSE COORDINATOR		1.00	(1.00)	0.00	0.00
FIRE CAPTAIN		0.00	1.00	0.00	1.00
MULTIMEDIA PRODUCTION SPECIALIST		0.00	1.00	0.00	1.00
ADVANCED LIFE SUPPORT PROGRAM	**TOTAL**	**1.00**	**1.00**	**0.00**	**2.00**
CV HOUSING AUTHORITY FUND					
HOUSING MANAGER		1.00	0.00	0.00	1.00
MANAGEMENT ANALYST		0.00	0.00	1.00	1.00
SR MANAGEMENT ANALYST		2.00	0.00	0.00	2.00
SR PROJECT COORDINATOR		1.00	0.00	(1.00)	0.00

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
CV HOUSING AUTHORITY FUND	**TOTAL**	**4.00**	**0.00**	**0.00**	**4.00**
DEVELOPMENT SERVICES FUND					
ASSOC ENGINEER		3.00	0.00	1.00	4.00
ASSOC PLAN CHECK ENGINEER		4.00	0.00	0.00	4.00
ASSOCIATE PLANNER		5.00	0.00	0.00	5.00
BUILDING INSPECTION MGR		1.00	0.00	0.00	1.00
BUILDING INSPECTOR II		4.00	0.00	0.00	4.00
BUILDING INSPECTOR III		2.00	0.00	0.00	2.00
BUILDING OFF/CODE ENF MGR		1.00	0.00	0.00	1.00
DEVELOPMENT AUTOMATION SPEC		0.00	0.00	1.00	1.00
DEVELOPMENT SERVICES TECH I		1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH II		4.00	0.00	(1.00)	3.00
DEVELOPMENT SERVICES TECH III		3.00	0.00	0.00	3.00
DEVELOPMENT SERVICES COUNTER MGR		1.00	0.00	0.00	1.00
ENGINEERING TECH II		1.00	0.00	0.00	1.00
LANDSCAPE ARCHITECT		4.00	0.00	0.00	4.00
MANAGEMENT ANALYST		1.00	0.00	0.00	1.00
PLAN CHECK SUPERVISOR		1.00	0.00	0.00	1.00
PLANNING MANAGER		1.00	0.00	0.00	1.00
PRINCIPAL CIVIL ENGINEER		1.00	0.00	0.00	1.00
PRINCIPAL LANDSCAPE ARCHITECT		1.00	0.00	0.00	1.00
PRINCIPAL PLANNER		1.00	0.00	0.00	1.00
SECRETARY		1.00	0.00	0.00	1.00
SR BUILDING INSPECTOR		1.00	0.00	0.00	1.00
SR CIVIL ENGINEER		2.00	0.00	0.00	2.00
SR ENGINEERING TECHNICIAN		1.00	0.00	0.00	1.00
SR LANDSCAPE INSPECTOR		1.00	0.00	0.00	1.00
SR PLAN CHECK TECHNICIAN		1.00	0.00	0.00	1.00
SR PLANNER		5.00	0.00	0.00	5.00
SR PROJECT COORDINATOR		1.00	0.00	1.00	2.00
SR SECRETARY		1.00	0.00	0.00	1.00
TRANSPORTATION ENGINEER W/CERT		1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES FUND	**TOTAL**	**55.00**	**0.00**	**2.00**	**57.00**
ENVIRONMENTAL SERVICES					
RECYCLING SPECIALIST I		3.00	0.00	0.00	3.00
RECYCLING SPECIALIST II		3.00	0.00	0.00	3.00
SR RECYCLING SPECIALIST		1.00	0.00	0.00	1.00
ENVIRONMENTAL SERVICES	**TOTAL**	**7.00**	**0.00**	**0.00**	**7.00**
FEDERAL GRANTS FUND					
FIRE DEPARTMENT					
EMERGENCY SVCS COORDINATOR		1.00	0.00	0.00	1.00
GIS SPECIALIST		1.00	0.00	0.00	1.00

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
POLICE DEPARTMENT					
FA ANALYST		3.00	(1.00)	0.00	2.00
FA DEPUTY DIRECTOR SDLECC		2.00	0.00	0.00	2.00
FA DEPUTY EXECUTIVE DIRECTOR		1.00	0.00	0.00	1.00
FA DIRECTOR OF SD LECC		1.00	0.00	0.00	1.00
FA FINANCIAL MANAGER		1.00	0.00	0.00	1.00
FA GEOSPATIAL INTEL ANALYST		1.00	0.00	0.00	1.00
FA GRAPHIC DESIGNER/WEBMASTER		1.00	0.00	0.00	1.00
FA INFO SECURITY PROGRAM MGR		1.00	0.00	0.00	1.00
FA INTELLIGENCE ANALYST		1.00	1.00	0.00	2.00
FA IVDC-LECC EXEC DIRECTOR		1.00	0.00	0.00	1.00
FA LECC IT MANAGER		1.00	0.00	0.00	1.00
FA NETWORK ADMINISTRATOR II		4.00	0.00	0.00	4.00
FA PROG ASST SUPERVISOR		1.00	0.00	0.00	1.00
FA PROGRAM ASSISTANT		1.00	(1.00)	0.00	0.00
FA PUB PRVT PART EXER PRG MGR		1.00	0.00	0.00	1.00
FA RCFL NETWORK ENGINEER		2.00	0.00	0.00	2.00
FA SR FINANCIAL ANALYST		1.00	0.00	0.00	1.00
FA SR INTELLIGENCE ANALYST		9.00	(1.00)	0.00	8.00
FA SR PROGRAM ASSISTANT		1.00	1.00	0.00	2.00
FA SR SECRETARY		1.00	0.00	0.00	1.00
FA SUPV INTELLIGENCE ANALYST		3.00	1.00	0.00	4.00
PEACE OFFICER		3.00	0.00	0.00	3.00
POLICE COMM RELATIONS SPEC		1.00	0.00	0.00	1.00
POLICE SERGEANT		1.00	0.00	0.00	1.00
FEDERAL GRANTS FUND	**TOTAL**	**45.00**	**0.00**	**0.00**	**45.00**
FLEET MANAGEMENT FUND					
EQUIPMENT MECHANIC		3.00	0.00	0.00	3.00
FIRE APPARATUS MECH		2.00	0.00	0.00	2.00
FLEET INVENTORY CONTROL SPEC		1.00	0.00	0.00	1.00
FLEET MANAGER		1.00	0.00	0.00	1.00
SECRETARY		0.00	0.00	0.00	0.00
SR EQUIPMENT MECHANIC		1.00	0.00	0.00	1.00
FLEET MANAGEMENT FUND	**TOTAL**	**8.00**	**0.00**	**0.00**	**8.00**
GAS TAX FUND					
MAINTENANCE WORKER II		0.00	0.00	1.00	1.00
SR MAINTENANCE WORKER		0.00	0.00	1.00	1.00
GAS TAX FUND	**TOTAL**	**0.00**	**0.00**	**2.00**	**2.00**
MEASURE A FUND					
CIVILIAN BACKGROUND INVESTIGATOR		0.00	1.00	0.00	1.00
COMMUNITY SERVICES OFFICER		0.00	0.00	2.00	2.00
DEPUTY FIRE CHIEF		0.00	2.00	0.00	2.00

CLASSIFICATION		FY 2019 ADOPTED BUDGET	FY 2019 MIDYEAR CHANGES	FY 2020 PROPOSED CHANGES	FY 2020 PROPOSED BUDGET
FIRE CAPTAIN (80 HR)		0.00	1.00	0.00	1.00
FIRE CAPTAIN (84 HR)		0.00	2.00	2.00	4.00
FIREFIGHTER (112 HR)		0.00	12.00	0.00	12.00
FIREFIGHTER/PARAMEDIC (84 HR)		0.00	2.00	2.00	4.00
PEACE OFFICER		0.00	4.00	3.00	7.00
POLICE AGENT		0.00	1.00	2.00	3.00
POLICE DISPATCHER		0.00	2.00	3.00	5.00
POLICE SERGEANT		0.00	0.00	2.00	2.00
SR POLICE TECHNOLOGY SPECIALIST		0.00	1.00	0.00	1.00
MEASURE A FUND	**TOTAL**	**0.00**	**28.00**	**16.00**	**44.00**
SEWER FUNDS					
ASSOC ENGINEER		2.00	0.00	0.00	2.00
ENGINEERING TECH II		2.00	0.00	0.00	2.00
EQUIPMENT OPERATOR		3.00	0.00	0.00	3.00
MAINTENANCE WORKER II		18.00	0.00	0.00	18.00
MANAGEMENT ANALYST		0.00	0.00	1.00	1.00
PUBLIC WORKS SPECIALIST		1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR		4.00	0.00	0.00	4.00
SR CIVIL ENGINEER		1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST		1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER		14.00	0.00	0.00	14.00
SEWER FUNDS	**TOTAL**	**46.00**	**0.00**	**1.00**	**47.00**
NON-GENERAL FUND SUBTOTAL		**166.00**	**29.00**	**21.00**	**216.00**
TOTAL AUTHORIZED POSITIONS		**1010.25**	**21.00**	**23.00**	**1054.25**

APPENDIX

Fiscal Policies

Investment Policies

Debt Administration

GANN Appropriations Limit

Legal Debt Margin

Accounting Systems and Budgetary Control

List of Acronyms

Glossary

FISCAL POLICIES

Fiscal Policies

This section of the budget document reiterates the fiscal policies that were reviewed, acknowledged, or approved/adopted by the City Council. These policies form the overall framework within which the operating budget was formulated. The fiscal policies, most of which are already codified in one form or another, are not considered new or controversial, but are summarized here to assist you to better understand the basis for the resource allocation decisions that were made.

General

1. The City's financial assets will be managed in a sound and prudent manner in order to ensure the continued viability of the organization.

2. A comprehensive operating and capital budget for all City funds will be developed annually and presented to the City Council for approval. The purpose of the annual budget with be to:
   a. Identify community needs for essential services.
   b. Identify the programs and specific activities required to provide these essential services.
   c. Establish program policies and goals that define the nature and level of program services required.
   d. Identify alternatives for improving the delivery of program services.
   e. Identify the resources required to fund identified programs and activities, and enable accomplishment of program objectives.
   f. Set standards to facilitate the measurement and evaluation of program performance.

3. The City's annual operating budget will be balanced whereby planned expenditures do not exceed anticipated revenues.

4. Recurring revenues will fund recurring expenditures. One-time revenues will be used for capital, reserve augmentation, or other non-recurring expenditures.

5. Accounting systems will be maintained in accordance with Generally Accepted Accounting Principles.

6. Investment policy and practice will be in accordance with State statues that emphasize safety and liquidity over yield, including quarterly status reports to the City Council. *(Council Policy)*

7. City operations will be managed and budgets prepared with the goal of maintaining an available fund balance in the General Fund of no less than fifteen percent of the General Fund operating budget. *(Council Policy)*

8. General Fund fiscal status reports reflecting comparisons of actual and projected performance with budget allocations for both revenue and expenditures will be presented to the City Council on a quarterly basis. *(City Charter)*

Revenue

1. The City will endeavor to maintain a diversified and stable revenue base in order to minimize the impact to programs from short-term economic fluctuations.

2. Revenue projections will be maintained for the current year and four future fiscal years, and estimates will be based on a conservative, analytical, and objective process.

3. In order to maintain flexibility, except as required by law or funding source, the City will avoid earmarking any restricted revenues for specific purpose or program.

4. The City has established user fees to best ensure that those who use a proprietary service pay for that service in proportion to the benefits received. With few exceptions, such as those services provided for low-income residents, fees have been set to enable the City to recover the full cost of providing those services. *(Citywide Cost Recovery Policy, Council Policy Number 159-03)*

5. User fees will be reviewed and updated on an ongoing basis to ensure that program costs continue to be recovered and that the fees reflect changes in levels of service delivery. *(Master Fee Schedule)*

6. The City will recover the cost of new facilities and infrastructure necessitated by new development consistent with State law and the City's Growth Management Program. Development Impact Fees will be closely monitored and updated to ensure that they are maintained at a level adequate to recover costs. *(GMOC Ordinance)*

7. When considering new development alternatives, the City will attempt to determine the fiscal impact of proposed projects, annexations, etc. and ensure that mechanisms are put in place to provide funding for any projected negative impacts on City operations. *(GMOC Ordinance)*

Expenditures

1. Budgetary control will be exercised at the Department/category level, meaning that each department is authorized to spend up to the total amount appropriated for that department within the expenditure categories of Personnel Costs, Supplies & Services, Other Charges, Utilities, and Capital. Transfers of appropriations between expenditure categories of up to $15,000 may be approved by the City Manager. Transfers of appropriations between expenditure categories in excess of $15,000, between departments, and transfers from CIP projects require City Council approval. *(City Charter & Council Policy)*

2. Appropriations, other than for capital projects, remaining unspent at the end of any fiscal year will be cancelled and returned to Available Fund Balance with the exception of any appropriations encumbered as the result of a valid purchase order or as approved for a specific project or purpose by the City Council or the City Manager. Appropriations for capital projects will necessarily be carried over from year to year until the project is deemed to be complete. *(Council Policy)*

3. The City will establish and maintain equipment replacement and facility maintenance funds as deemed necessary to ensure that monies are set aside and available to fund ongoing replacement needs.

4. The City will attempt to compensate non-safety employees at rates above the middle of the labor market as measured by the median rate for similar jurisdictions. (Council Policy)

Capital Improvement Program (CIP)

1. Major capital projects will be included in a CIP Budget reflecting a five-year period. The CIP budget will be updated annually and presented to City Council for approval. Resources will be formally appropriated (budgeted) for the various projects on an annual basis in accordance with the five-year plan.

City Debt Policy & Debt Management

1. The City will consider the use of debt financing primarily for capital improvement projects (CIP) when the

project's useful life will exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. Some exceptions to this CIP driven focus are the issuance of debt such as Pension Obligation Bonds, where the financial benefits are significantly greater than the costs and where the benefits are determined to be a financially prudent option; and short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes. Bonded debt should not be issued for projects with minimal public benefit or support, or to finance normal operating expenses. *(Council Policy)*

If a department has any project which is expected to use debt financing, the department director is responsible for expeditiously providing the Finance Department with reasonable cost estimates, including specific revenue accounts that will provide payment for the debt service. This will allow the Finance Department to do an analysis of the project's potential impact on the City's debt capacity and limitations. *(Council Policy)*

2. Debt capacity and affordability will be determined by conducting various analyses prior to the issuance of bonds. The analysis of debt capacity should cover a broad range of factors including but limited to the following:
   - Statutory or constitutional limitations affecting the amount that can be issued, such as legally authorized debt limits and tax or expenditure ceilings
   - Other legal limitations, such as coverage requirements or additional bonds tests imposed by bond covenants
   - Evaluation of trends relating to the government's financial performance, such as revenues and expenditures, net revenues available after meeting operating requirements, reliability of revenues expected to pay debt service and unreserved fund balance levels
   - Debt service as a percentage of total General Fund Revenues

   The City will attempt to limit the total amount of annual debt service payments payable by the General Fund to no more than 10% of estimated total General Fund revenues. Under State Law, general obligation bonds shall not exceed 15% of total assessed valuation within the City.

   An analysis using current market rates and conservative projections showing compliance with the debt affordability limitations included in this Debt Policy shall be conducted before the issuance of any debt with a maturity longer than two years from date of issue.

   Data showing direct and overlapping debt levels for the City of Chula Vista and surrounding agencies that affect the residents of the City shall be compiled for inclusion in the Comprehensive Annual Financial Report (CAFR) of the City. *(Council Policy)*

3. In order to maximize the financial options available to benefit the public, it is the policy of the City of Chula Vista to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:
   - General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include libraries, parks, and public safety facilities. All GO bonds require a 2/3 vote in order to pass.
   - Revenue Bonds: Revenue Bonds are limited-liability obligations tied to a specific enterprise revenue stream where the projects financed clearly benefit or relate to the enterprise. An example of projects that would be financed by a Revenue Bond would be improvements to the sewer system, which would

be paid back with money raised from the property owner's sewer bills. Generally, no voter approval is required to issue this type of obligation but must comply with proposition 218 regarding rate adjustments.

- Lease-Backed Debt/Certificates of Participation (COP): Issuance of COP debt is a commonly used form of debt that allows a City to finance projects where the debt service is secured via a lease or installment agreement and where the payments are budgeted in the annual budget appropriation by the City from the general fund. Lease-Backed debt does not constitute indebtedness under the state or the City's constitutional debt limit and does not require voter approval.
- Special Assessment/Special District Debt: the City will consider requests from developers for the use of debt financing secured by property based assessments or special taxes in order to provide for necessary infrastructure for new development only under strict guidelines adopted by City Council, which may include minimum value-to-lien ratios and maximum tax burdens. Examples of this type of debt are Assessment Districts (AD) and Community Facilities Districts (CFD) or more commonly known as Mello-Roos Districts. In order to protect bondholders as well as the City's credit rating, all Rate and Method of Apportionment (RMA) documents must include the provision that the maximum projected annual special tax revenues must equal 110% of the projected annual gross debt service on any bonds of the community facilities district. The City will also comply with all State guidelines regarding the issuance of special district or special assessment debt. For further information, refer to the City of Chula Vista Statement of Goals and Policies Regarding the Establishment of Community Facility Districts.
- Industrial Development Bonds – Industrial Development Bonds (IDBs) are tax-exempt securities which can fund manufacturing businesses or energy development projects which provides a public benefit. While the authorization to issue IDBs is provided by a state statute, the tax-exempt status of these bonds is derived from federal law (IRS Code Section 103(b) (2).
- Tax Allocation Bonds – Tax Allocation Bonds are special obligations that are secured by the allocation of tax increment revenues that were generated by increased property taxes in the designated redevelopment area. Tax Allocation Bonds are not debt of the City. Due to changes in the law affecting California Redevelopment agencies with the passage of ABX1 26 as codified in the California Health and Safety Code, the City of Chula Vista Redevelopment Agency (RDA) was dissolved as of February 1, 2012, and its operations substantially eliminated but for the continuation of certain enforceable RDA obligations to be administered by the City of Chula Vista Successor Agency. The terms of ABX 1 26 requires successor agencies perform all obligations with respect to enforceable debt obligations, which include Tax Allocation Bonds.
- Multi-Family Mortgage Revenue Bonds – The City Housing Authority is authorized to issue mortgage revenue bonds to finance the development, acquisition and rehabilitation of multi-family rental projects. The interest on the bonds can be exempt from Federal and State taxation. As a result, bonds provide below market financing for qualified rental projects. In addition, the bonds issued can qualify projects for allocations of Federal low-income housing tax credits, which can provide a significant portion of the funding necessary to develop affordable housing. For further information, refer to the Chula Vista Housing Authority – Multi-Family Administrative Bond Policies.
- HUD Section 108 Loan Guarantee Program – The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program allows cities to use their annual Community Development Block Grant (CDBG) entitlement grants to obtain federally guaranteed funds large enough to stimulate or pay for major community development and economic development projects. The program does not require a pledge of the City's General Fund, only of future CDBG entitlements. By pledging future CDBG entitlement grants as security, the City can borrow at favorable interest rates because of HUD's guarantee of repayment to investors. *(Council Policy)*

4. The City will strive to minimize borrowing costs by:
   - Seeking the highest credit rating possible;
   - Maintaining transparency and excellent communications with credit rating agencies regarding the City's fiscal condition;
   - Purchasing bond insurance or taking action to upgrade the City's current credit rating *(Council Policy)*

5. The City will comply with Rule 15(c) 2-12 of the Securities Exchange Commission (SEC) and provide timely disclosure of relevant information on an annual basis as well as any material event notices as required. *(Council Policy)*

6. In addition to externally financed debt, the City utilizes inter-fund loans whenever possible to reduce borrowing costs or provide for shorter term loans. When interest is charged on internal loans, it is done at the same rate the City earns from its pooled investments.

Sewer Service Revenue Fund Reserve Policy

1. Working Capital and Rate Stabilization Reserve

   Working Capital and Rate Stabilization reserves in the Sewer Service Revenue Fund will be restricted to maintaining operating the wastewater collection system and paying treatment charges to City of San Diego Metropolitan Wastewater ("Metro"). The reserve will be funded from revenues accumulated in the Sewer Service Revenue Fund. IT is intended to accommodate any natural variability in revenues and expenditures, including potential disruptions of cash flows due to varied billing methodology, short term fluctuations and annual cycles. The reserve will also assist in addressing shortfalls which may occur due to unanticipated cost increases in labor or energy and other consumption based goods and services, such as wastewater treatment services provided by Metro. The reserves represent unrestricted resources available for appropriation by the City Council addressing unforeseen needs for sewer services.

   The Working Capital and Rate Stabilization Reserves will assist the City in addressing the following items:
   - Rate Stabilization – the reserves will allow the City the flexibility to "smooth" rates and phase increases in over multiple years, which is prudent given the potential variability in the City's payments to Metro.
   - Revenue Collection Fluctuations – the reserves will be used to protect the City from natural fluctuations in revenue and expenditure cycles which is prudent given that the City bills customers at different points in time but incurs expenses continuously throughout the year.
   - Rates of delinquencies – delays in collection of outstanding revenues.
   - Payroll cycles – the timing of fixed cash requirement for payroll, as related to the timing of revenue cycles.
   - Unanticipated expenses – expenses whose characteristics make accurate estimation difficult, such as increases in wastewater treatment services provided by the City of San Diego, energy costs, labor benefits and other consumption based goods and services.

   The City shall maintain a Sewer Revenue reserve equivalent to 90 days of operating expenditures and a Rate Stabilization reserve equivalent to 90 days of operating expenditures for a minimum combined total of 180 days and a maximum reserve balance of 125% of the minimum balance.

   If funds are appropriated from the Sewer Revenue Working Capital and Rate Stabilization Reserves, the funds should be replenished in the budget process during subsequent fiscal years to the minimum reserve balance. If the magnitude of the event caused the Sewer Revenue Working Capital and a Stabilization Reserves to be less than 30 days of operating and maintenance budget, the Finance Director shall provide

the City Council with a plan to incrementally replenish the reserves to the 180 days minimum reserve balance. *(Council Policy)*

2. Emergency Reserve
The Sewer Service Revenue Fund Emergency Reserve is necessary to secure funding for insurance deductibles, unforeseen liabilities/litigation and settlement costs related to the City's wastewater system.

The City shall maintain a minimum Sewer Service Revenue Fund Emergency Reserve target level of 5% of the operating and maintenance budget and a maximum reserve balance of 125% of the minimum balance. If the funds are appropriated from the Sewer Revenue Emergency Reserves due to unanticipated needs, the Finance Director shall provide the City Council with a plan to incrementally replenish the reserves to the minimum reserve balance. *(Council Policy)*

3. Vehicle Replacement Reserve
The Sewer Service Revenue Fund Vehicle Replacement Reserves represents monies set aside to fund the replacement of aging vehicles. The allocation is funded from revenues accumulated in the Sewer Service Revenue Fund.

The City shall maintain a minimum Sewer Services Fund Vehicle Replacement Reserve target of 2% of the operating and maintenance budget. This reserve will ensure that vehicles utilized for sewer operations are replaced as scheduled and available to deploy as needed.

To achieve a minimum impact to cost of services and rates, funds will be included in the proposed budget on an annual basis as identified in the City's Vehicle Replacement schedule. The cost of replacing all vehicles will be averaged over the lifespan of the existing fleet. This will generate a more normalized cost of services by evenly distributing revenue requirements on a year-to year-basis offsetting temporary cash flow deficiencies and avoid significant increases in rate charges to customers in the years the replacement cost are incurred. *(Council Policy)*

4. USEPA Permit Renewal Liability Reserve
The Sewer Service Revenue Fund USEPA Permit Renewal Liability Reserve will account for monies set aside to fund the City of San Diego Metropolitan Wastewater costs related to the potential upgrade of the Point Loma Wastewater Treatment Plant (PLWTP) or other alternative for secondary treatment. The reserve will be funded from revenues accumulated in the Sewer Service Revenue Fund.

Metro's USEPA waiver expires in FY 2015 and may not be renewed. If denied, Metro would need to develop and implement improvements to achieve secondary treatment level at PLWTP. Current cost estimates to establish full secondary treatment at PLWTP as well as possible alternatives are all significant (>$1 Billion). As a contributing member to the regional treatment plant, the City of Chula Vista's share in the cost of any upgrade would be approximately 10 percent for the capital improvements and any increase in the overall treatment cost. It is expected that Metro will have 10 years after the expiration of the USEPA waiver to institute secondary treatment or alternative. This reserve establishes a dedicated fund that will offset a portion of the City's share of any obligation related to the PLWTP USEPA waiver. By actively planning for the PLWTP upgrade or alternative the City will be in a stronger financial position to afford such costs while mitigating impacts to ratepayers.

The Permit Renewal Liability Reserve will be funded through annual contributions with the intent to reach a target balance of 20% of Chula Vista's share of the upgrade cost by FY 2024/25 (10 years after the expiration

of the waiver). If substantial increases in Metro-related costs occur sooner than expected, the City may draw down reserve levels prior to FY 2024/25 to manage impacts to ratepayers. To be consistent with the City's policy for managing balances for its other utility reserves, if funds are appropriated from the reserve before its intended use, the funds should be replenished in subsequent fiscal years. If the magnitude of withdrawal is material, the Finance Director shall provide the City Council with a plan to incrementally replenish the reserves.

If the actual costs for the PLWTP upgrade or alternative are less than anticipated, any unspent reserves will be rolled into the Working Capital and Rate Stabilization Reserve and utilized to fund City sewer programs, including maintenance and expansion of the City's conveyance system and payment of San Diego Metro wastewater treatment costs. *(Council Policy)*

CITY OF
CHULA VISTA

INVESTMENT POLICIES

Investment Policies

1.0 Purpose

This "Investment Policy and Guidelines" (the "Investment Policy") Policy is intended to provide guidelines for the prudent investment of the City of Chula Vista's (the "City") cash balances, and outline policies to assist in maximizing the efficiency of the City's cash management system, while meeting the daily cash flow demands of the City.

2.0 Policy

The investment practices and policies of the City of Chula Vista are based upon state law and prudent money management.

3.0 Scope

This Investment Policy applies to all financial assets of the City of Chula Vista, as indicated in 3.1 below. These funds are accounted for in the City's Comprehensive Annual Financial Report.

3.1 Funds

The Director of Finance/Treasurer is responsible for investing the unexpended cash in the City Treasury for all funds, except for the employee's retirement funds, which are administered separately, and those funds which are managed separately by trustees appointed under indenture agreements. The Director of Finance/Treasurer will strive to maintain the level of investment of this cash as close as possible to 100%. These funds are described in the City's annual financial report and include:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Any new fund created by the legislative body, unless specifically exempted

This Investment Policy applies to all transactions involving the financial assets and related activity of the foregoing funds.

<u>Bond proceeds shall be invested in the investments permitted by the applicable bond documents. If the bond documents are silent as to the permitted investments, the bond proceeds will be invested in the securities permitted by this Policy. Notwithstanding the other provisions of this Policy, the percentage limitations listed elsewhere in this Policy do not apply to bond proceeds.</u>

4.0 Prudence

The standard of prudence to be used by the Director of Finance/Treasurer shall be the "prudent investor standard". This shall be applied in the context of managing an overall portfolio. The "prudent investor standard" is applied to local agencies, pursuant to California Government Code Section 53600.3 which provides, in pertinent part:

> " … all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with

care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency…"

4.1 Personal Responsibility

The Director of Finance/Treasurer, Assistant Director of Finance, Treasury Manager and Finance Manager as investment officers acting in accordance with written procedures and the Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported to the City Council in a timely fashion and appropriate action is taken to control adverse developments.

5.0 Objective

Consistent with this aim, investments are made under the terms and conditions of California Government Code Section 53600, et seq. Criteria for selecting investments and the absolute order of priority are:

5.1 Safety

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

5.2 Liquidity

The City of Chula Vista's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated and to maintain compliance with any indenture agreement, as applicable. Liquidity is essential to the safety of principal.

5.3 Return on Investments

The City of Chula Vista's investment portfolio shall be designed with the objective of attaining a market-average rate of return throughout budgetary and economic cycles (market interest rates), within the City's Investment Policy's risk parameters and the City's cash flow needs. See also Section 16.0.

6.0 Delegation of Authority

The City Council delegates responsibility for the investment program to the Director of Finance/Treasurer for a period of one year. Subject to review, the City Council may renew the delegation of authority each year. The Director of Finance/Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls and written procedures to regulate the activities of subordinate officials. The responsibility for the day-to-day investment of City funds will be delegated to the Assistant Director of Finance or their designee. The Director of Finance/Treasurer may delegate day-to-day investment decision making and execution authority to an investment advisor. The advisor shall follow the Investment Policy and such other written instructions as are provided.

7.0 Ethics and Conflicts of Interest

In addition to state and local statutes relating to conflicts of interest, all persons involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment

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officers, including investment advisors, are required to file annual disclosure statements as required for "public officials who manage public investments" [as defined and required by the Political Reform Act and related regulations, including Government Code Sections 81000, *et seq.,* and the rules, regulations and guidelines promulgated by California's Fair Political Practices Commission (FPPC)].

8.0 Authorized Financial Dealers and Institutions

For any transactions executed by the City, the City's Director of Finance/Treasurer will maintain a list of the financial institutions and brokers/dealers authorized to provide investment and depository services and will perform an annual review of the financial condition and registrations of qualified bidders and require annual audited financial statements to be on file for each company. The City will utilize Moody's Securities or other such services to determine financially sound institutions with which to do business. The City shall annually send a copy of the current Investment Policy to all financial institutions and brokers/dealers approved to do business with the City.

As far as possible, all money belonging to, or in the custody of, a local agency, including money paid to the City's Director of Finance/Treasurer or other official to pay the principal, interest, or penalties of bonds, shall be deposited for safekeeping in state or national banks, savings associations, federal associations, credit unions, or federally insured industrial loan companies in this state selected by the City's Director of Finance/Treasurer; or may be invested in the investments set forth in Section 9.0. To be eligible to receive local agency money, a bank, savings association, federal association, or federally insured industrial loan company shall have received an overall rating of not less than "satisfactory" in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities, including low- and moderate-income neighborhoods.

To provide for the optimum yield in the investment of City funds, the City's investment procedures shall encourage competitive bidding on transactions. Any transactions not executed directly with the issuer shall be made with approved brokers/dealers. In order to be approved by the City, the broker/dealer must meet the following criteria: (i) the dealer must be a "primary" dealer or regional broker/dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule); (ii) the broker/dealer's institution must have an office in California; (iii) the dealer
must be experienced in institutional trading practices and familiar with the California Government Code as related to investments appropriate for the City; and (iv) all other applicable criteria, as may be established in the investment procedures. All brokers/dealers and financial institutions who desire to become qualified bidders for investment transactions must submit a "Broker/Dealer Application" and related documents relative to eligibility including a current audited annual financial statement, U4 form for the broker, proof of state registration, proof of Financial Industry Regulatory Authority (FINRA) certification and a certification of having read and understood the City's Investment Policy and agreeing to comply with the Investment Policy. The City's Director of Finance/Treasurer shall determine if they are adequately capitalized (i.e. minimum capital requirements of $10,000,000 and five years of operation).

If the City has an investment advisor, the investment advisor may use its own list of authorized issuers and broker/dealers to conduct transactions on behalf of the City.

9.0 Authorized & Suitable Investments

The City is authorized by California Government Code Section 53600, et. seq., to invest in specific types of securities. Where this section specifies a percentage limitation for a particular security type, that percentage is applicable only on the date of purchase. Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment's credit rating falls below the minimum rating required at the time of

purchase, the Director of Finance/Treasurer will perform a timely review and decide whether to sell or hold the investment.

Investments not specifically listed below are deemed inappropriate and prohibited:

A. BANKERS' ACCEPTANCES. A maximum of 40% of the portfolio may be invested in bankers' acceptances. The maximum maturity is 180 days. No more than 30% of the agency's moneys may be invested in the bankers' acceptances of any one commercial bank. See Government Code Section 53601(g).

B. NEGOTIABLE CERTIFICATES OF DEPOSIT. A maximum of 30% of the portfolio may be invested in negotiable certificates of deposit (NCD's). The maximum maturity of a NCD issue shall be 5 years. These are issued by commercial banks and thrift institutions against funds deposited for specified periods of time and earn specified or variable rates of interest. Negotiable certificates of deposit (NCD's) differ from other certificates of deposit by their liquidity. NCD's are traded actively in secondary markets. See Government Code Section 53601(i).

C. COMMERCIAL PAPER. Per Government Code Section 53601(h), a maximum of 25% of the portfolio may be invested in commercial paper. The maximum maturity is 270 days. Commercial paper of prime quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or paragraph (2):

    1) The entity meets the following criteria:
        a. Is organized and operating in the United States as a general corporation.
        b. Has total assets in excess of five hundred million dollars ($500,000,000).
        c. Has debt other than commercial paper, if any, that is rated in a rating category of "A" or higher, or the equivalent, by a NRSRO.
    2) The entity meets the following criteria:
        a. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
        b. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
        c. Has commercial paper that is rated in a rating category of "A-1" or higher, or the equivalent, by a NRSRO.

D. BONDS ISSUED BY THE CITY OR ANY LOCAL AGENCY WITHIN THE STATE OF CALIFORNIA. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(a) and 53601(e).

E. OBLIGATIONS OF THE UNITED STATES TREASURY. United States Treasury Notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(b).

F. FEDERAL AGENCIES. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(f).

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G. REPURCHASE AGREEMENT, maximum term 1 year. Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 1 year. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(j).

H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction). Per Government Code Section 53601(j), reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:

a) The security to be sold on reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale.
b) The total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency does not exceed 20% of the base value of the portfolio.
c) The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
d) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counter party by way of a reverse repurchase agreement or securities lending agreement, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
e) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security shall only be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.
f) For purposes of this policy, "significant banking relationship" means any of the following activities of a bank:

i. Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.
ii. Financing of a local agency's activities.
iii. Acceptance of a local agency's securities or funds as deposits.

I. MEDIUM-TERM CORPORATE NOTES. A maximum of 30% of the portfolio may be invested in medium-term corporate notes, with a maximum remaining maturity of five years or less. Notes eligible for investment shall be rated in a rating category of "A," its equivalent or better by a NRSRO. See Government Code Section 53601(k).

J. NON-NEGOTIABLE CERTIFICATES OF DEPOSIT. The maximum maturity is 5 years. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit

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Insurance Corporation (FDIC) insurance. There is no limit on the percentage of the portfolio that can be invested in this category.

K. OBLIGATIONS OF THE STATE OF CALIFORNIA. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).

L. OBLIGATIONS OF THE OTHER 49 STATES. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by any of these states, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).

M. MONEY MARKET FUNDS. A maximum of 20% of the portfolio may be invested in money market funds. Local agencies may invest in "shares of beneficial interest" issued by diversified management companies which invest in the securities and obligations as authorized by California Government Code Section 53601, subdivisions (a) to (k), inclusive, and subdivisions (m) to (q), inclusive. They must have the highest rating from two NRSRO's or have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds and with assets under management in excess of $500,000,000. The purchase price of the shares may not include commission. See Government Code Section 53601(l).

N. SAN DIEGO COUNTY TREASURER'S POOLED MONEY FUND. Also known as the San Diego County Investment Pool, the pool is a local government money fund created to invest the assets of the County of San Diego and other public agencies located within the County. The three primary objectives of the County Pool are to safeguard principal; to meet liquidity needs of Pool participants; and to achieve an investment return on the funds within the guidelines of prudent risk management. Investment in the County Pool is highly liquid and the City may invest with no portfolio percentage limit. See Government Code Section 27133.

O. THE LOCAL AGENCY INVESTMENT FUND (LAIF). LAIF is a special fund of the California State Treasury through which any local government may pool investments. The City may invest up to $65 million in this fund. Investments in LAIF are highly liquid and may be converted to cash within 24 hours. See Government Code Section 16429.1.

P. SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (Local Government Investment Pools [LGIP]). Per Government Code Section 53601(p), there is no limit on the percentage of the portfolio that can be invested in this category. LGIP's organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of California Government Code Section 53601, inclusive. Each share will represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section the joint powers authority issuing the shares will have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.
- The adviser has assets under management in excess of five hundred million dollars ($500,000,000).

Q. ASSET BACKED SECURITIES (ABS). A maximum of 20% of the portfolio may be invested in ABS. The

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maximum maturity is five years. Securities eligible for investment under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO. ABS constitutes a mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. See Government Code Section 53601(o).

R. SUPRANATIONALS. A maximum of 30% of the portfolio may be invested in supranationals. The maximum maturity is five years. Securities eligible for purchase under this subdivision shall be United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank that are eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA," its equivalent or better by an NRSRO. See Government Code Section 53601(q).

S. PLACEMENT SERVICE DEPOSITS. A maximum of 30% of the portfolio may be invested in placement service deposits. The maximum maturity is 5 years. Deposits placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8 and 53635.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance.

T. COLLATERALIZED BANK DEPOSITS. Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by California Government Code Section 53651 as eligible securities for the purpose of securing local agency deposits having a market value at least equal to that required by California Government Code Section 53652 for the purpose of securing local agency deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(n) and 53630 et seq.

9.1 Investment Pools

The City's Director of Finance/Treasurer or designee shall be required to investigate all local government investment pools and money market mutual funds prior to investing and performing at least a quarterly review thereafter while the City is invested in the pool or the money market fund. LAIF is authorized under provisions in Section 16429.1 of the California Government Code as an allowable investment for local agencies even though some of the individual investments of the pool are not allowed as a direct investment by a local agency.

10.0 Portfolio Adjustments

Should any investment listed in section 9.0 exceed a percentage-of-portfolio limitation due to an incident such as fluctuation in portfolio size, the affected securities may be held to maturity to avoid losses. When no loss is indicated, the Director of Finance/Treasurer shall consider reconstructing the portfolio basing his or her decision on the expected length of time the portfolio will be unbalanced. If this occurs, the City Council shall be notified.

11.0 Collateralization

Under provisions of the California Government Code, California banks, and savings and loan associations are required to secure the City's deposits by pledging letters of credit issued by the Federal Home Loan Bank of San Francisco with a value of 105% of the principal and accrued interest, government securities with a value of 110% of principal and accrued interest or first trust deed mortgage notes having a value of 150% of the City's total deposits. Collateral will be handled as required by the California Government Code. The Director of

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Finance/Treasurer, at his or her discretion, may waive the collateral requirement for deposits that are fully insured up to $250,000 by the Federal Deposit Insurance Corporation.

The market value of securities that underlay a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Collateral will always be held by an independent third party. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained. The right of collateral substitution is granted.

12.0 Safekeeping and Custody

All City investments shall identify the City of Chula Vista as the registered owner, and all interest and principal payments and withdrawals shall indicate the City of Chula Vista as the payee. All securities shall be safe kept with the City itself or with a qualified financial institution, contracted by the City as a third party. All agreements and statements will be subject to review annually by external auditors in conjunction with their audit. In the event that the City has a financial institution hold the securities, a separate custodial agreement shall be required. All deliverable securities shall be acquired by the safekeeping institution on a "Delivery-Vs-Payment" (DVP) basis. For Repurchase Agreements, the purchase may be delivered by book entry, physical delivery or by third-party custodial agreement consistent with the Government Code. The transfer of securities to the counter party bank's customer book entry account may be used for book entry delivery.

13.0 Diversification

The City's investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks associated with concentrating investments in specific security types, maturity segment, or in individual financial institutions. No more than 5% of the investment portfolio shall be in securities of any one issuer except for U.S. Treasuries, U.S. Government Agency issues, and investment pools such as LAIF, the San Diego County Pool, money market funds, and local government investment pools (LGIP's).

A. Credit risk, defined as the risk of loss due to failure of the insurer of a security, shall be mitigated by investing in those securities with an "A" or above rating and approved in the Investment Policy and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City's cash flow.

B. Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by implementing a long-term investment strategy. It is explicitly recognized herein, however, that in a diversified portfolio, occasional measured losses are inevitable and must be considered within the context of overall investment return. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

14.0 Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than five (5) years from the date of purchase, unless, the legislative body has granted express authority to make that investment either specifically, or as a part of an investment program approved by the City Council at least three (3) months prior to the investment.

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15.0 Internal Control

The Director of Finance/Treasurer shall establish a system of internal controls designed to prevent loss of public funds due to fraud, employee error, or misrepresentation by third parties. No investment personnel, including an investment advisor, may engage in an investment transaction except as provided for under the terms of this Investment Policy and the procedure established by the Director of Finance/Treasurer.

The external auditors shall annually review the investments with respect to the Investment Policy. This review will provide internal control by assuring compliance with policies and procedures for the investments that are selected for testing. Additionally, account reconciliation and verification of general ledger balances relating to the purchasing or maturing of investments and allocation of investments to fund balances shall be performed by the Finance Department and approved by the Director of Finance/Treasurer. To provide further protection of City funds, written procedures prohibit the wiring of any City funds without the authorization of at least two of the following four designated City staff:

1. Director of Finance/Treasurer
2. Assistant Director of Finance
3. Treasury Manager
4. Finance Manager

16.0 Performance Standards

The investment portfolio shall be managed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow. Investment return becomes a consideration only after the basic requirements of investment safety and liquidity have been met. In evaluating the performance of the City's portfolio in complying with this policy, the City shall establish an appropriate performance benchmark and compare the return of its portfolio to the return of the benchmark.

17.0 Reporting

The Director of Finance/Treasurer shall submit a quarterly investment report to the City Council and City Manager following the end of each quarter. This report will include the following elements:

- Type of investment
- Institutional issuer
- Purchase date
- Date of maturity
- Amount of deposit or cost of the investment
- Face value of the investment
- Current market value of securities and source of valuation
- Rate of interest
- Interest earnings
- Statement relating the report to its compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
- Statement on availability of funds to meet the next six month's obligations
- Monthly and year-to-date budget amounts for interest income
- Percentage of portfolio by investment type
- Days to maturity for all investments
- Comparative report on interest yields
- Monthly transactions
- Compare portfolio total return to market benchmark total return

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In addition, a commentary on capital markets and economic conditions may be included with the report.

18.0 Investment Policy Review and Adoption

This Investment Policy shall be reviewed at least annually by the Director of Finance/Treasurer to ensure its consistency with the overall objective of preservation of principal, liquidity, and return, and its relevance to current law and financial and economic trends. Each fiscal year, the Finance Director shall provide a copy of the City's current Investment Policy and Guidelines to the City Council. By virtue of a resolution of the City Council of the City of Chula Vista, the Council shall acknowledge the receipt of the Policy for the respective fiscal year.

Council Policy 220-01, Last updated May 22, 2018 via *Council Resolution 2018-090*

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DEBT ADMINISTRATION

Debt Administration

Based on the estimated balances for the year ending June 30, 2019, the City and the former Redevelopment Agency (Agency) borrowed funds through several long-term debt issues and held other obligations which are to be funded over a period of time longer than one year, are categorized as follows:

Description	Principal Outstanding	Interest Outstanding	Total Debt Outstanding
Tax Allocation Bonds	$ 26,265,000	$ 9,125,625	$ 35,390,625
Certificates of Participation / Lease Revenue Bonds	$ 160,175,000	$ 53,439,811	$ 213,614,811
Bond Premium	$ 18,758,913	$ -	$ 18,758,913
Capital Leases	$ 4,579,257	$ 748,400	$ 5,327,657
Notes/Loans Payable	$ 2,746,058	$ 267,192	$ 3,013,250
CDBG Section 108 Loan	$ 5,886,000	$ 1,684,906	$ 7,570,906
Miscellaneous Claims Payable	$ 22,880,705	$ -	$ 22,880,705
Compensated Absences (Employee Leave)	$ 7,378,188	$ -	$ 7,378,188
Subtotal	**$ 248,669,122**	**$ 65,265,933**	**$ 313,935,055**
Advances from Other Funds	$ 47,819,159	$ -	$ 47,819,159
TOTAL LONG TERM DEBT	**$ 296,488,281**	**$ 65,265,933**	**$ 361,754,214**

This section discusses the various types of long-term debt that the City has incurred. Bond financings, notes payable, capital leases and advances from other funds are the traditional forms of long-term debt that the City has incurred. However, also captured in this section are professional estimates derived from actuarial studies for workers compensation and general liability claims. In addition, the Finance Department provides an estimate of the City's liability for compensated absences as of the end of each fiscal year. The following sections discuss the details of the City's long-term debt.

Tax Allocation Bonds ($26.3 million)

Tax Allocation Bonds (TABS) are issued by the Agency and utilize tax increment revenue for debt service. The 2016 Tax Allocation Refunding Bonds were issued to refund the 2006 Senior Tax Allocation Refunding Bonds, Series A, the 2006 Subordinate Tax Allocation Refunding Bonds, Series B and the 2008 Tax Allocation Refunding Bonds.

Certificates of Participation / Lease Revenue Bonds ($160.2 million)

As of June 30, 2018, the City currently has three outstanding Certificates of Participation and four outstanding Lease Revenue Bonds. In February 2014, the Chula Vista Public Financing Authority (CVPFA) issued the 2014 COP to refund the 2002 COP (Police Facility Project), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In September 2015, the CVPFA issued the 2015 COP to refund the 2004 COP (Civic Center Project Phase I) and partially refund the 2006 COP (Civic Center Project Phase II), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the CVPFA issued the 2016 COP to refund the remaining 2006 COP (Civic Center Project Phase II), fund a reserve fund and to pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the Chula Vista Municipal Financing Authority (CVMFA) issued the 2016 Lease Revenue Refunding Bonds (LRRB) to refund the 2010 COP (Capital Facilities Refunding Projects) and to fund a reserve fund. In July 2017, the CVMFA issued the 2017 Lease Revenue Bonds (LRB) to finance infrastructure, facilities and equipment and pay the costs incurred in connection with the issuance of the Bonds using Measure P Sales Tax as the dedicated revenue source for the debt service payments.

In December 2017, the CVMFA issued the Lease Revenue Bonds Series 2017A and the Lease Revenue Bonds Series 2017B to finance photovoltaic energy systems at various City facilities, capitalize interest on the Bonds and pay the costs incurred in connection with the issuance of the Bonds.

Bond Premium ($18.8 million)

The premium is composed of seven bond issuances. One premium is in connection with the 2014 COP refunding bonds. The original amount of the premium is $3,537,111 and will be amortized over the life of the bonds. The second premium is related to the 2015 COP refunding bonds. The original amount of the premium is $2,262,493 and will be amortized over the life of the bonds. The third premium is related to the 2016 COP refunding bonds. The original amount of the premium is $319,652 and will be amortized over the life of the bonds. The fourth premium is related to the 2016 LRRB. The original amount of the premium is $2,516,621 and will be amortized over the life of the bonds. The fifth premium is related to the 2016 TARBs. The original amount of the premium is $4,687,799 and will be amortized over the life of the bonds. The sixth premium is related to the 2017 LRB. The original amount of the premium is $10,008,509 and will be amortized over the life of the bonds. The seventh premium is related to the Lease Revenue Bonds Series 2017B. The original amount of the premium is $135,516 and will be amortized over the life of the bonds.

Capital Leases ($4.6 million)

In July 2013, the City Council authorized a 16 year lease purchase agreement with Banc of America to fund various solar energy projects for City facilities. The original amount of the loan was $2,121,500 and will be repaid through future energy savings.

In September 2013, the City entered into a lease purchase agreement with Osh Kosh Capital for the acquisition of a Pierce Arrow XT Triple Combination Pumper Fire Engine. The original amount of the loan was $578,224.
In March 2015, the City entered into a lease agreement with Marlin Leasing Corporation for the acquisition of Mobile

Data Computers. The original amount of the loan was $377,487.

In November 2015, the City entered into a capital lease agreement with PNC Equipment Finance for the acquisition of two Pierce Arrow XT Triple Combination Pumper / Fire Engines. The original amount of the lease is $1,285,053.

In August 2016, the City entered into a capital lease agreement with JPMorgan Chase Bank for the acquisition of one Pierce Aerial Ladder Truck. The original amount of the lease is $1,229,470.

In June 2017, the City entered into a Capital Lease Agreement with Motorola Solutions, Inc. for the acquisition of a PSA System. The original amount of the lease is $1,351,409.

In January 2018, the City entered into a Capital Lease Agreement with Mail Finance, Inc. for the acquisition of a mail folding machine. The original amount of the loan was $17,245.

Notes/Loans Payable ($2.7 million)

In September 2007, the City Council authorized the City's participation in the California Energy Commission and San Diego Gas and Electric On-Bill Financing program. The loans were to bridge the financial gap between energy conservation project capital costs and available rebates for energy conservation equipment. The original loan amount was $665,884 for the On-Bill Financing program. In fiscal year 2012 additional loans were entered into with the California Energy Commission ($3.7 million) and San Diego Gas & Electric On-Bill Financing Program ($256,302).

In December 2012, the City entered into a lease purchase agreement with Bank of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment. The June 30, 2018 outstanding balance is $1,262,341.

CDBG Section 108 Loan ($5.9 million)

The City entered into a contract for Loan Guarantee Assistance with the U.S. Department of Housing and Urban Development (HUD) as part of the Section 108 Loan Program in the amount of $9,500,000 in June 2008. The Section 108 Loan is an "advance" of future CDBG entitlement funds and as such is repaid with a portion of the City's annual entitlement. Proceeds of the loan will be used to fund multiple capital improvement projects. Debt service payments will be made with future CDBG entitlements for 20 years.

On November 27, 2018, the City received notice from HUD regarding the opportunity to refinance the existing loan with a lower interest rate. On December 6, 2018, the City notified HUD of its election to redeem the current note. The City signed the agreement for the refinancing on January 23, 2019. This refinancing will result in cost savings to the City from lower interest rates received during the remaining life of the loan.

Miscellaneous Claims Payable ($22.9 million)

The Miscellaneous Claims Payable represents the probable amount of loss as estimated by legal counsel and risk management staff due to worker's compensation and general liability claims filed against the City.

Compensated Absences ($7.4 million)

The obligation for Compensated Absences represents the estimated dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all permanent employees were terminated as of June 30, 2018.

Advances From Other Funds ($48 million)

The Successor Agency has entered into reimbursement agreements with the City to reimburse the City for certain lease payments made by the City under various lease agreements. The balance as of June 30, 2018, is $9.6 million.

City Council authorized loans to the Public Facilities DIF in the amount of $1,528,969 to help fund the Civic Center expansion. The loan will be repaid as funds become available, through the payment of DIF fees by developers. The balance was $1,491,970 at June 30, 2018. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

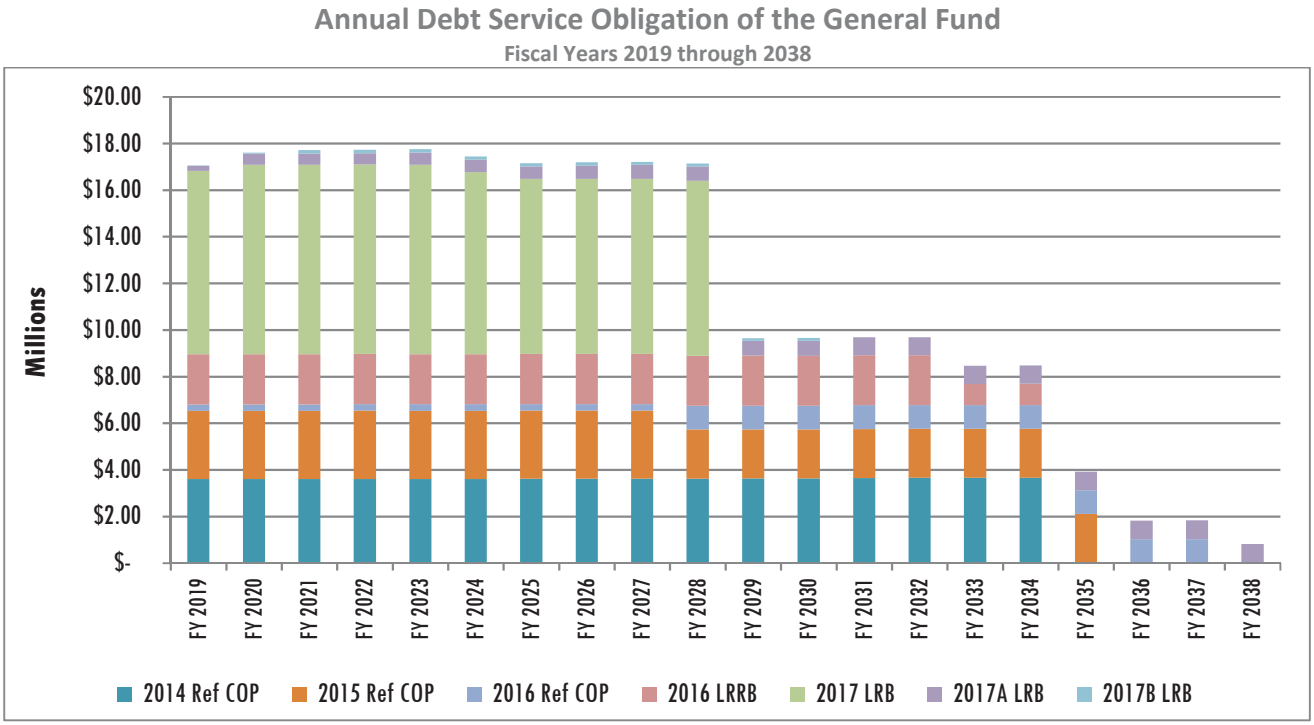
Per Resolution 2015-035 of the City Council, interfund loans from the Transportation Development Impact Fee to the Fire Suppression System expansion component of the Public Development Impact Fee were consolidated into one loan totaling $10,500,000. The balance for the loan was $8,171,140 at June 30, 2018. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

City Council authorized a loan to Western PAD from Eastern PAD in the amount of $9,630,000 to acquire the 14.41 acre site located in the lower Sweetwater Valley owned by the Redevelopment Agency and $310,000 to acquire the 1.89 acre site located at Auto Park Place, Chula Vista. Per Resolution 2015-035 of the City Council, these loans were consolidated. The loan will be repaid as funds become available, either as a result of credit acquisitions by the Agency or the payment of PAD fees by developers in western Chula Vista; in conjunction with Council Policy No 200-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was $9,231,458 at June 30, 2018. The Agency will ensure that PAD funds are repaid to fully fund the development of the park for which they were originally collected.

The City Council authorized and set terms for loans from the Trunk Sewer fund to Salt Creek for $16,848,381, to the Storm Drain fund for $744,612, and $803,331 from the Sewer Facility fund for capital improvement projects, via Resolution 2015-035. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was $19,332,929 at June 30, 2018, of which $19,241,720 is outstanding from the Sewer Fund to the Sewer Development Impact Fees Fund and $91,209 is outstanding from the Sewer Fund to the Storm Drain Fund.

General Fund Long-Term Debt for Fiscal Year 2019-20

The General Fund's annual debt service "commitment" for the Certificates of Participation and the Lease Revenue Refunding Bond in fiscal year 2020 is approximately $17.7 million, or 9.0% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only $11.9 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The $11.9 million represents approximately 6.0% of the General Fund operating budget. The $17.7 million represents ongoing level debt service payments as depicted in the following chart.



Note:

1) Actual payments are funded by the General Fund, Development Impact Fee Funds and residential construction tax however all debt service obligations are backed by the General Fund.
2) The 2002 COP was refunded in FY2013 and became the 2014 Refunding COP. The 2004 COP was refunded and the 2006 was partially refunded and became the 2015 Refunding COP. The 2006 COP was refunded and became the 2016 Refunding COP. The 2010 COP was refunded and became the 2016 Lease Revenue Refunding Bonds.

CITY OF
CHULA VISTA

GANN APPROPRIATIONS LIMIT

GANN Appropriations Limit

Article XIIIB of the California Constitution, approved by the voters in 1979, imposed the concept of spending limits on local governments. This Constitutional provision and related implementing legislation specifies that annual increases in appropriations financed from "Proceeds of Taxes" are limited to a base year (1978-79) amount increased annually by an inflation factor comprised of the change in population of the City combined with the greater of the change in new non-residential construction or the change in the California per capita personal income. By definition, "Proceeds of Taxes" includes such revenues as property taxes, sales and use taxes, utility users taxes, transient occupancy taxes, and state subventions. Revenues from other sources like fees/charges and federal grants are considered "Non-Proceeds of Taxes" and are not subject to the annual spending limit. This calculation has always been perfunctory for the City of Chula Vista, since the proceeds of taxes for the City are far less than the statutory appropriations limit.

The State Department of Finance and the San Diego County Assessor's Office are charged with providing the data necessary for local jurisdictions to establish their appropriations limit. According to these sources, for purposes of the fiscal year 2019 calculation, the population increased 0.81%. California per capita personal income increased by 3.67% and new non-residential construction increased by 7.54%. Consequently, the California per capita personal income was used in the formula to compute the limit since this increase is the greater of the two amounts.

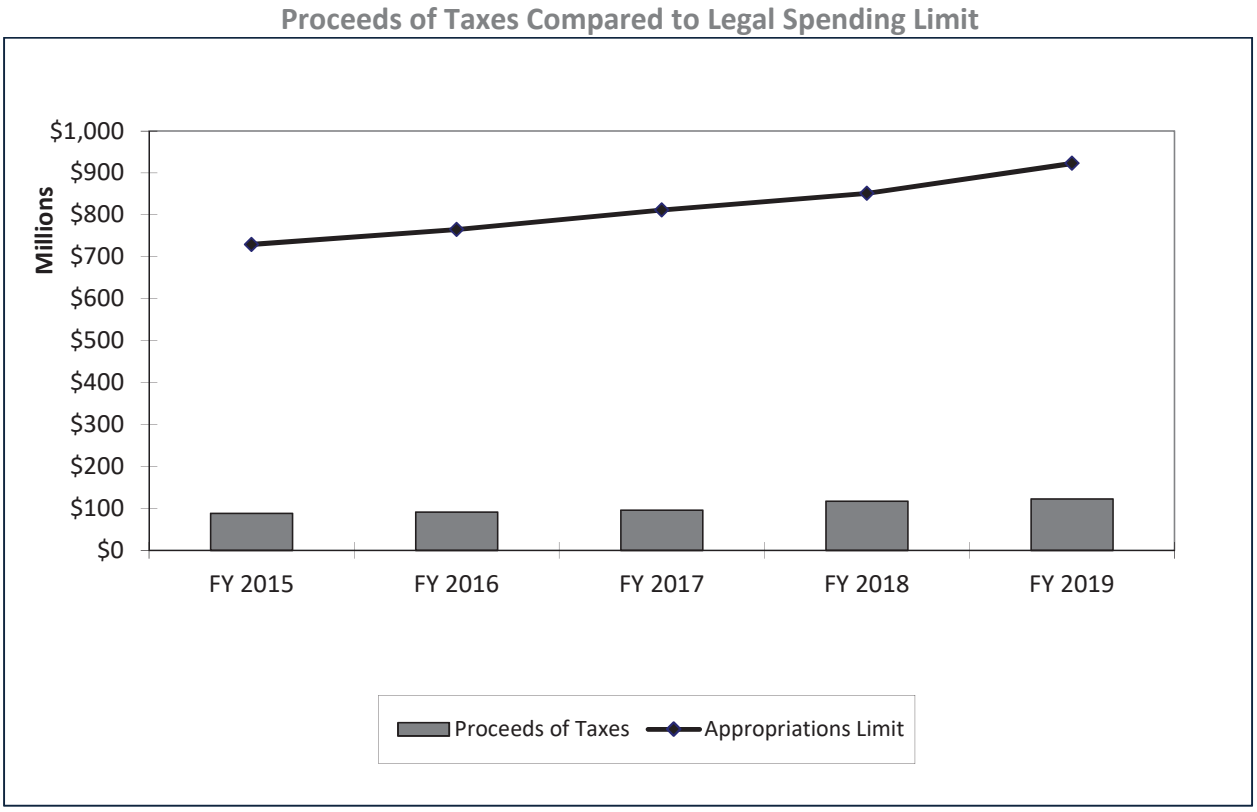
Fiscal Year 2019 Appropriations Limit

The fiscal year 2019 Appropriations Limit has been calculated as follows:

Fiscal Year 2019 Appropriation Limit		
Fiscal Year 2018 Appropriations Limit	$	851,310,266
Increased by an inflation factor composed of the increases in population and per capita income change	x	1.084096
FISCAL YEAR 2019 APPROPRIATIONS LIMIT	**$**	**922,902,382**

Proceeds of Taxes

The "Proceeds of Taxes" as included in the fiscal year 2019 Adopted Budget that are subject to the appropriations limit are estimated to be $122,446,473. Therefore the City has what is referred to as an appropriation "gap" of $800,455,909 ($922,902,382 - $122,446,473). Simply stated, this means that the City could collect and spend up to $800,455,909 more in taxes during Fiscal Year 2019 without exceeding the Constitutional limit.



LEGAL DEBT MARGIN

Legal Debt Margin

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within City boundaries. As of June 30, 2018, the City's legal debt limit is $1,025,684,685. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to this limit. The City of Chula Vista has no outstanding General Obligation Bonds. The table below summarizes the City's debt limit margin.

Computation of Debt Limit Margin

Fiscal Years Ended 2016 through 2018

	June 30, 2016	June 30, 2017	June 30, 2018
Total Assessed Valuation	$ 24,455,998,641	$ 25,776,074,509	$ 27,351,591,591
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	$ 6,113,999,660	$ 6,444,018,627	$ 6,837,897,898
Debt Limitation Percentage	15%	15%	15%
Debt Limit	*$ 917,099,949*	*$ 966,602,794*	*$ 1,025,684,685*
Total Debt Applicable to Limit:			
Pension Obligation Bonds	$ -	$ -	$ -
Legal Debt Margin	**$ 917,099,949**	**$ 966,602,794**	**$ 1,025,684,685**

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State.

CITY OF
CHULA VISTA

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

Accounting Systems and Budgetary Control

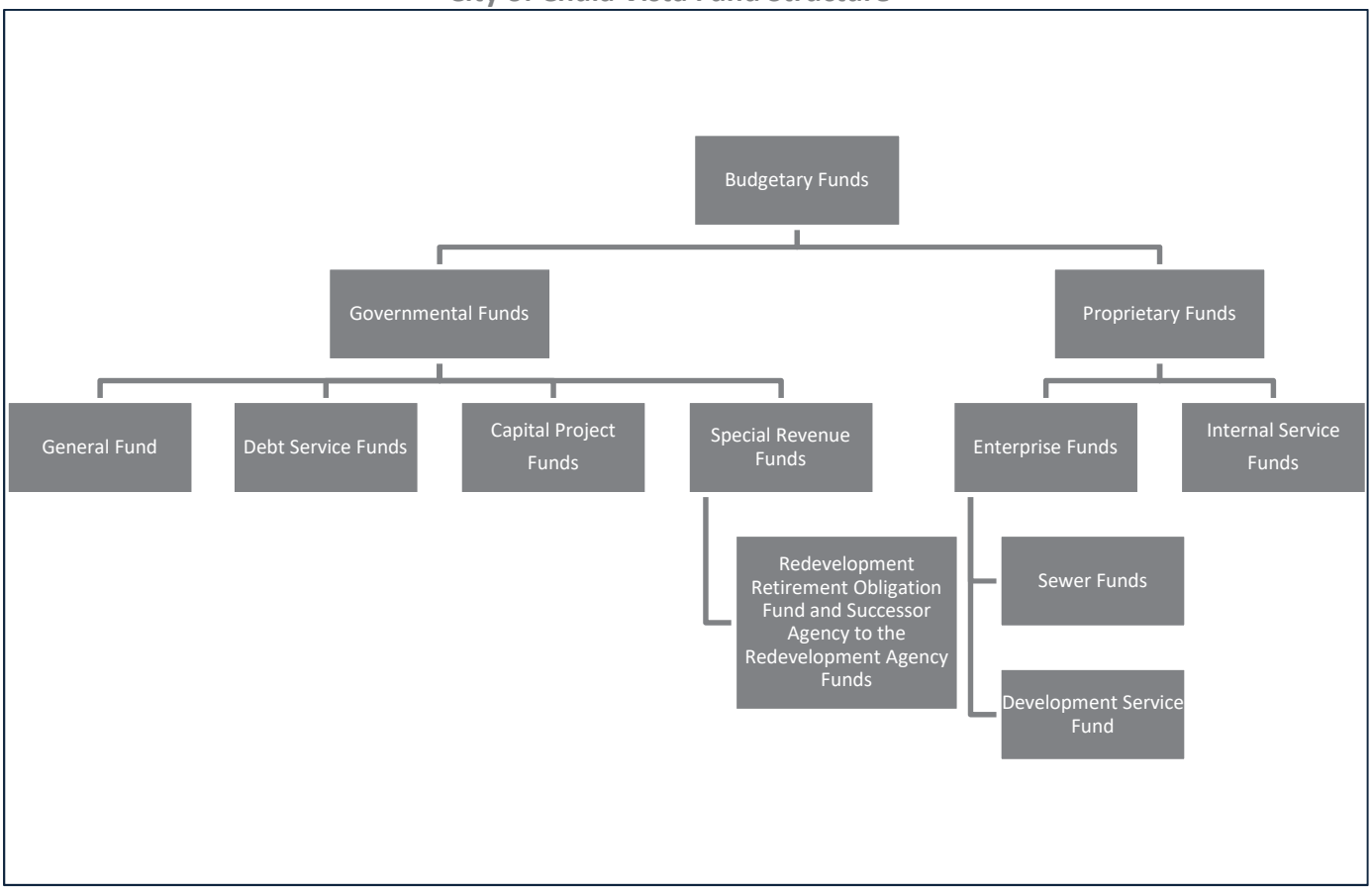
The City of Chula Vista's budget provides an overview of the fiscal and operational status of the City; highlighting policy issues, decisions, and proposed changes in service levels. The budget is comprised of a series of funds used to account for revenues and expenditures. These funds are generally categorized as governmental or proprietary funds.

Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, and public safety services. Special revenue funds, capital project funds, debt service funds, and the City's general fund are different types of governmental funds.

Proprietary funds are used to account for activities often found in the private sector including two fund types: enterprise funds and internal service funds. Operations of the development service and sewer systems are accounted for as enterprise funds. Examples of functions accounted for by internal service funds include fleet management and worker's compensation.

The budget document is organized around the following major funds – General Fund, Redevelopment Retirement Obligation Fund and Successor Agency to the Redevelopment Agency Funds, Sewer Funds, Fleet Service Funds, Capital Projects Funds, Debt Service Funds, and Other Funds. Details about each of these funds can be found in the corresponding sections of the document.

City of Chula Vista Fund Structure



Each fund is considered an autonomous accounting entity. Funds are used to separate the various financial activities of the City and to demonstrate compliance with specific regulations, restrictions, or limitations. This may include demonstrating that restricted revenues are spent only for allowed purposes.

The City's accounting records and budget are prepared and maintained using a modified accrual basis of accounting, which follows the accounting practices for governmental units as recommended by the Governmental Accounting Standards Board. Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion. Generally, revenues are recorded when measurable and available, and liabilities are recorded when incurred.

In administering the City's accounting systems, primary consideration is given to the adequacy of internal accounting controls, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation necessarily involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

The City Charter charges the Director of Finance with the responsibility to supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that budget appropriations are not exceeded. The level of budgetary control, that is the level at which expenditures are not to exceed Council approved appropriations, is established at the department and expenditure category level (e.g., personnel services, supplies and services, capital).

Any budget modification that would result in an appropriation increase requires City Council approval. The City Manager and Finance Director are jointly authorized to transfer up to $15,000 of appropriations between expenditure categories within a departmental budget. Any appropriations transfers between departments, in excess of $15,000, and transfers from CIP projects, require City Council approval.

An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the fiscal year. Appropriations encumbered (committed) at year-end may be carried forward with City Manager approval and are available to be used for those commitments during the subsequent fiscal year. Unspent and unencumbered appropriations lapse at year-end and become generally available for re-appropriation the following fiscal year.

LIST OF ACRONYMS

List of Acronyms

A

ADA: Americans with Disabilities Act

ALS: Advanced Life Support

AMP: Asset Management Plan

AMS: Asset Management System

ARRA: American Recovery and Reinvestment Act

ATP: Active Transportation Program

B

BIG: Business Improvement Grant

BFDIF: Bayfront Development Impact Fee

BMS: Building Management System

BRT: Bus Rapid Transit

BTA: Bicycle Transportation Account

C

CAD: Computer Aided Dispatch

CalPERS: California Public Employees Retirement System

CALTRUST: Investment Trust of California

CAPPO: California Association of Public Purchasing Officers

CBAG: California Border Alliance Group

CDBG: Community Development Block Grant

CEC: California Energy Commission

CES: Conservation Environmental Services

CFD: Community Facility District

CIP: Capital Improvement Plan/Project/Program

CLSA: California Library Services Act

CMP: Corrugated Metal Pipe

CMT: Constant Maturity Treasury

CONF: Confidential

COP: Certificate of Participation

CPI: Consumer Price Index

CREBS: Clean Renewable Energy Bonds

CTC: California Transportation Commission

CVBMP: Chula Vista Bayfront Master Plan

CVACF: Chula Vista Animal Care Facility

CVEA: Chula Vista Employee's Association

CVPD: Chula Vista Police Department

CVT: Chula Vista Transit

D

DAR: Direct Access Ramp

DASH: Dynamic After School Hours

DIF: Development Impact Fee

DMS: Drainage Management System

DVP: Delivery Versus Payment

E

EEBG: Energy Efficiency Block Grant

EOC: Emergency Operation Center

ERAF: Educational Revenue Augmentation Fund

EUC: Eastern Urban Center

F

FCIP: Fire Company Inspection Program

FDIC: Federal Deposit Insurance Corporation

FF: Firefighters

FHLB: Federal Home Loan Bank

FHLMC: Federal Home Loan Mortgage Corporation

FHWA: Federal Highway Administration

FICB: Federal Intermediate Credit Bank

FLB: Federal Land Bank

FLSA: Fair Labor Standards Act

FMS: Fleet Management System

FNMA: Federal National Mortgage Association

FPPC: Fair Political Practices Commission

FREBE: Free Resource Energy Business Evaluation

FSE: Fire Safety Engineering

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GDP: Gross Domestic Product

GFOA: Government Finance Officers of America

GGMS: General Government Management System

GIS: Geographic Information System

GMOC: Growth Management Oversight Committee

GNMA: Government National Mortgage Association

GUC: General Use Certificates

H

HBP: Highway Bridge Program

HOV: High Occupancy Vehicle

HR: Human Resources

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

HVAC: Heating\Ventilation\Air Conditioning

I

IAFF: International Association of Firefighters

ITS: Information and Technology Services

L

LAIF: Local Agency Investment Fund

LAN: Local Area Network

LRT: Light Rail Trolley

M

MGD: Million Gallons per Day

MHZ: Megahertz

MIS: Management and Information Systems\Services

MLA: Master Lease Agreement

MOU: Memorandum of Understanding

MSCP: Multiple Species Conservation Plan

MTDB: Metropolitan Transit Development Board

MTS: Metropolitan Transit System

N

NCD: Negotiable Certificate of Deposit

NEP: Neighborhood Reinvestment Program

NFPA: National Fire Protection Association

O

OSMS: Open Space Management System

P

PACE: Parcel Assessed Clean Energy

PAD: Park Acquisition and Development

PCI: Pavement Condition Index

PFDIF: Public Facilities Development Impact Fees

PLF: Public Library Foundation Act

PLTP: Point Loma Treatment Plant

PMS: Parks Management System

POA: Police Officer's Association

PUC: Public Utilities Commission

R

RCS: Regional Communications System

RCT: Residential Construction Tax

RDA: Redevelopment Agency

RFP: Request for Proposals

RMS: Roadway Management System

RTIP: Regional Transportation Improvement Program

RWQCB: Regional Water Quality Control Board

S

SANDAG: San Diego Association of Governments

SANDPIPA: San Diego Pooled Insurance Policy Association

SBA: Small Business Association

SBBRT: South Bay Bus Rapid Transit

SGIP: Smart Growth Initiative Program

SHOPP: State Highway Operations and Protection Program

SLMA: Student Loan Marketing Association

SR2s: Safe Routes to School

SRO: School Resource Officer

STRETCH: Safe Time For Recreation, Enrichment And Tutoring

SWBAMLA: Southwest Border Anti-Money Laundering Alliance

T

TABS: Tax Allocation Bonds

TARBS: Tax Allocation Refunding Bonds

TDA: Transportation Development Act

TDIF: Transportation Development Impact Fee

TOT: Transient Occupancy Tax

TUT: Telephone Users' Tax

TVA: Tennessee Valley Authorities

U

UUT: Utility Users Tax

V

VLF: Vehicle License Fee

W

WCE: Western Council of Engineers

WMP: Wastewater Master Plan

WMS: Wastewater Management System

W-TDIF: Western Transportation Development Impact Fee

CITY OF
CHULA VISTA

GLOSSARY

Glossary

A

Accrual Basis of Accounting – A method of accounting by which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Accounting System – The collective set of records and procedures used to record, classify, and report information on the financial status and operations of the City.

Accounts Payable – Amounts owed by the City to external entities for goods and services received.

Accounts Receivable – Amounts due to the City from external entities for goods and services furnished.

Adopted Budget – The title of the budget following its formal adoption by resolution of the City Council.

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Amended Budget – The title of the budget version that includes all amendments to the Adopted Budget approved by Council throughout the fiscal year.

Appropriation – A legislative act by the City Council authorizing the expenditure of a designated amount of public funds for a specific purpose.

Audit – An examination of City records and accounts by an external source to check their validity and accuracy.

B

Balanced Budget – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources. For budgeting purposes, the use of contingency reserves or use of fund balance will be considered revenue in defining a balanced budget.

Bond – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

Budget – A spending plan and policy guide comprised of an itemized summary of the City's probable expenditures and revenues for a given fiscal year.

C

Calendar Year (CY) – The 12-month period from January through December.

Capital Expenditures – A specific undertaking involving procurement, construction or installation of facilities or related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and costs in excess of $10,000.

Capital Improvement Program – An ongoing five-year plan of single and multiple-year capital expenditures which is updated annually.

Capital Improvement Project (CIP) – Any major capital investment with a value of $50,000 or more and a minimum useful life of five years at a fixed location. CIPs may include construction or major repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, parks, community centers, etc.

Capital Project Funds – Funds that are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Clean Renewable Energy Bonds (CREBs) – A certificate of debt issued by a government to finance renewable energy projects.

Community Development Block Grant (CDBG) Funds – Funds received from the federal government and expenditures as prescribed under the Community Development Grant Program.

D

Debt Service Funds– Funds used for payment of interest and principal to holders of the City's various debt instruments.

Deferred Maintenance – A backlog of needed repairs to City facilities including facility maintenance, painting and structural repairs.

Depreciation – The expense incurred with the expiration of a capital asset.

Direct Costs – Operational expenditures exclusive to a specific service or program.

Discretionary Revenue – Revenues that are generated by general or specific taxing authority such as Property or Sales Taxes.

E

Encumbrance – The designation or reserving of funds to buy an item or service.

Enterprise Funds – Funds established to account for specific services funded directly by fees and charges to users such as sewer services. These funds are intended to be self-supporting.

Expenditure – The actual outlay of monies set aside by appropriation for identified goods and services.

F

Fiscal Year (FY) – The twelve-month period beginning July 1st and ending June 30th of the subsequent calendar year.

Fixed Assets – An asset with a useful life greater than three years.

Fringe Benefits – This consists of the costs to provide employee benefits that include the flexible benefit program, insurance, and retirement.

Full-time Equivalent Positions (FTE) – The conversion of part-time, temporary, or volunteer positions to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

Fund – A set of interrelated accounts to record revenues and expenditures.

Fund Balance – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes referred to as a deficit.

G

Generally Accepted Accounting Principles – A uniform set of minimum standards for external financial accounting and reporting.

Gann Appropriation Limit – A State of California mandated appropriation limit imposed on local jurisdictions.

General Fund – The City's main operating fund that is used to pay for City services.

General Plan – The fundamental policy document that guides the City's future growth and development.

General Revenue – See Discretionary Revenues.

Governmental Funds – Funds that are typically used to account for tax-supported activities. These include the general fund, special revenue funds, debt service funds, and capital project funds.

Grants – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital projects or programmatic, depending on the grant.

I

Indirect Cost – Costs that are essential to the operation of the City but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as City Clerk, City Attorney, Administration, Management Information Systems (MIS), Human Resources, and Finance.

I**nfrastructure** – Basic physical assets such as buildings, streets, sewers, and parks.

Interest Expense – Interest costs paid by Chula Vista on loans and bonds.

Internal Service Funds– Funds that are used to finance and account for goods, special activities, and services performed by one City department for other City departments on a cost reimbursement basis.

L

Levy – To impose of collect a tax, special assessments, or charges for the support of City services.

Liability – Debt or other legal obligations arising out of past transactions that will be liquidated, renewed, or refunded at some future date.

M

Memorandum of Understanding – A document detailing the outcomes of labor negotiations between the City and its various bargaining units.

Modified Accrual Basis of Accounting – A method of accounting in which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

Municipal Code – A collection of ordinances approved by City Council.

N

Non-Capital Improvement Project Expenditures – Expenditures in this category are for large maintenance costs, studies and various community outreach programs. By their nature these maintenance upkeeps and programs are expended beyond a one year period. Recording these types of expenditures in an operating type budget would skew the comparison of budgets from year to year, because of this, the City finds it more efficient to record these types of expenditures in the Non-Capital Improvement Project category.

O

Operating Budget – Costs associated with the on-going municipal services.

Ordinance – A formal legislative enactment by the City Council.

Other Expenditures – All budgeted expenditures that do not fall into one of the following primary expenditure categories: Personnel, Supplies and Services, Utilities, Transfers Out, CIP and Non-CIP Projects, and Capital.

P

Personnel Services Expenditures – Expenses related to employee compensation including salaries, wages, and benefits.

Program Revenue – Revenues generated by a given activity.

Proposed Budget – The title of the budget prior to its formal adoption by resolution of the City Council.

Proprietary Funds – Funds used to account for a government's business-type activities, which are supported, at least in part, by fees or charges.

R

Reserves – The portion of the General Fund balance set aside for contingencies.

Resolution – A special order of the City Council that requires less legal formality than an Ordinance.

Revenue – Funds received from various sources to finance expenditures.

S

Sewer Funds– Funds that account for revenues and expenditures related to the City's sewer programs, including maintenance and expansion of the City's conveyance system and payment of Metro Sewer treatment costs.

Special Revenue Funds – Funds that are used to account for proceeds derived from specific revenues sources, which are legally restricted to expenditures for special purposes. (e.g. Transportation Funds, parking Funds, Public Safety Funds)

Spending Plan – A preliminary budget approved by Council contingent upon subsequent adoption of appropriations.

Supplies and Services Expenditures – Expenditures for supplies required for the daily operation of the City and for contractual and professional services.

T

Transfers Out Expenditures – Expenditures in this category are the authorized exchanges of cash, positions, or other resources between organizational units.

U

Utilities Expenditures – Expenses related to the consumption of services including electricity, natural gas, water, and telephone services.

Y

Yield – The rate of return earned on an investment based on the price paid.

CITY OF
CHULA VISTA