

City Council Proposed Budget Fiscal Year 2012-13,  
as approved June 12, 2012

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# MEMO

Finance Department

DATE: June 18, 2012  
TO: Honorable Mayor and Council  
VIA: James D. Sandoval   
FROM: Maria Kachadoorian, Director of Finance / Treasurer   
SUBJECT: City Council Budget for Fiscal Year 2012-13

Staff submitted the Fiscal Year 2012-13 Proposed Budget document to the City Council on May 21, 2012. As required by the City Charter, the City Manager's proposed budget was submitted to the City Council at least thirty-five days before the beginning of the fiscal year.

This report summarizes the City Manager's proposed budget for fiscal year 2012-13 as amended to reflect additional recommended changes based upon input received at the May 24<sup>th</sup> Council Budget Workshop meeting and at subsequent City Council meetings, as well as recommended budget adjustments.

Based on the direction provided at the June 12<sup>th</sup> City Council meeting, the budget summarized below represents the proposed City Council budget for fiscal year 2012-13. Per the City Charter, the City Council proposed budget is to be made available for public review at least 10 days in advance of the adoption of the budget. This memo and attached reports serve as an addendum to the Fiscal Year 2012-13 Proposed Budget document and together represent the City Council proposed budget.

The proposed budget for fiscal year 2012-13 has been updated to reflect the following:

- Changes proposed at the May 24 Council Workshop and at subsequent Council meetings
- Miscellaneous budget changes that were not completed in time for inclusion in the budget document distributed May 21; an overview of these changes was provided at the June 5<sup>th</sup> City Council meeting.

The following table summarizes the total impact of these changes.

Summary of Fiscal Year 2012-13 Proposed Budget

Description	Revenues	Expenditures
City Manager Proposed Budget as presented in budget document (All City Funds)	\$ 259,618,347	\$ 273,841,043
Summary of Changes by Fund:		
General Fund	\$ 120,432	\$ 120,432
TransNet Fund	\$ 182,282	\$ 182,282
Parking Meter Fund	\$ -	\$ (40,000)
Parking Meter Fund	\$ -	\$ 40,000
Federal Grants Fund	\$ 6,511	\$ 6,511
ARRA Fund	\$ 71,741	\$ 71,741
Energy Conservation Fund	\$ (66,787)	\$ (66,787)
Successor Agency to Redevelopment Agency Fund	\$ (48,160)	\$ (48,160)
Development Services Fund	\$ 124,616	\$ 124,616
CEC Loan Repayment Fund	\$ (4,737)	\$ (4,737)
State Grants Fund	\$ 105,600	\$ 105,600
Total Changes	\$ 491,498	\$ 491,498
<b>City Council Proposed All Funds Budget</b>	<b>\$ 260,109,845</b>	<b>\$ 274,332,541</b>

Note: The projected impact to reserve levels reflects the expenditure of funds collected in prior years for capital improvement projects and debt service.

To follow is a brief summary of the changes to the fiscal year 2012-13 proposed budget.

## General Fund

The changes to the General Fund reflect the incorporation of Council direction provided at the June 12 City Council meeting and miscellaneous budget changes that due to timing issues were not included in the Fiscal Year 2012-13 Proposed Budget document. At the June 19<sup>th</sup> City Council meeting, staff will explain how Council directed enhancements are recommended to be funded.

Changes to the budget are summarized below:

- Police Department – The proposed budget for the Police Department has been updated to reflect the following changes:
  - Addition of 2.5 Community Service Officers – The fiscal year 2012-13 Police Department Budget has been increased by \$80,000 to fund 2.5 Community Service Officers. It is anticipated that this will increase proactive patrol time by 2%.
  - Reduced False Alarm Fee Revenue – False alarm fee revenues are being reduced by \$37,500 reflecting the Police Department’s effort to move towards verified response for alarm calls for service. The transition towards verified response time will result in the elimination of false alarm fee revenue and is expected to increase proactive patrol time by 5%.
  - Addition of 2.0 Peace Officers – Per City Council direction, these positions have been added to the Police Department’s budget. These individuals will be hired in fiscal year 2013 and will bring funded sworn staffing from 216 to 218. It is anticipated that this change will increase proactive patrol time by approximately 2%.
- City Attorney - The City Attorney’s fiscal year 2012-13 budget has been updated to reflect the following changes:
  - Funding for a Deputy City Attorney II position. This position will help transition the Neighborhood Prosecution Program to the Public Safety Advocacy Program. This position will also focus on implementing problem oriented policing strategies to help free up officer time to increase proactive patrol time. Clerical support will be absorbed by current staff. This change resulted in the addition of \$152,200 in expenditures.
  - Legislative Counsel Office Funding – Per Council direction, \$300,000 will be made available to be used by the City Council when it deems a potential conflict of interest for the City Attorney.
- Public Works – The Public Works Department’s fiscal year 2012-13 budget has been updated to reflect the addition of \$100,000 in expenditures to add hourly staffing to improve park maintenance and add a dedicated hourly Park Ranger. The additional funding will allow for additional hourly staffing to better meet service needs, close restrooms later, and pick up trash more often. A dedicated Park Ranger (hourly) will be assigned to ensure gazebos are

clean and available for park reservations. This position will also coordinate the ranger volunteer program. Combined with the funding originally included in the proposed budget, the total funding for Park Ranger program will total \$150,000.

- Recreation and Library Departments – Per Council direction, the Recreation and Library Departments will be consolidated and any savings used from this consolidation will be used to support additional services in these departments.
- City Clerk – The budget for this department has been updated to reflect the addition of \$160,000 for two ballot measures. With this change, the City Clerk’s budget will include funding for the election costs for two Council seats and three ballot measures in fiscal year 2012-13.
- Recreation Department – The Recreation budget includes \$75,568 in expenditures related to utility costs at the Nature Center. The proposed budget anticipated that these expenditures would be offset by reimbursement revenues from the Nature Center. Per Council direction, utility costs at the Nature Center will be funded by the General Fund.
- Budget Balancing Measures – In order to offset the cost of these changes, the following changes have been made in the General Fund:
  - Non Departmental – Salary savings in the Non-Departmental budget have been increased by \$583,068. The Non-Departmental budget has also been amended to reflect the approval of the lease of the Ken Lee Building (\$58,300 in new revenues and \$1,680 in utility savings).
  - Various – the fiscal year 2012-13 budget has been updated to reflect the addition of staff time reimbursement revenue related to time spent working on the wind down of the Redevelopment Agency. This resulted in the addition of \$136,000 in new revenues in the General Fund. The budget has also been modified to reflect unanticipated utility savings.
- Other General Fund Changes
  - Recreation Department – the fiscal year 2012-13 budget has been updated to reflect the CDBG award to the Recreation Department for support of Norman Park operations. This increased the Recreation Department revenues and expenditures by \$37,500. This budget increase will allow for the funding of additional hourly staff and supplies in an effort to increase service hours to the community.
  - Non Departmental – the City recently received the final loan agreement for a project financed through the SDG&E On Bill Financing Program. The debt service related to this loan is lower than anticipated; therefore the transfer from the General Fund to the CEC Loan Repayment fund has been reduced by \$4,637.

- Public Works – The decrease in debt service costs for the SDG&E On Bill Financing Program is offset by a decrease in the projected savings for this project. Therefore the utilities budget for the Public Works department has been increased by \$4,637.

### Other Fund Changes

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In addition to the adjustments to the General Fund, there are several changes to other funds for fiscal year 2012-13. These changes are summarized below:

- TransNet Fund – The TransNet Fund budget has increased by \$182,282 to reflect funding for the Cactus Wren Grant capital improvement project. The Cactus Wren Grant is intended to support conservation efforts related to protecting and conserving the cactus wren and the avian wildlife that nests within it.
- Parking Meter Fund – The Parking Meter Fund budget reflects a transfer in the amount of \$40,000 from the Other Expenses expenditure category to the Personnel Services expenditure category. This transfer was undertaken in order to accurately reflect the portion of the personnel costs related to the Senior Project Coordinator position that will be funded within the Parking Meter Fund.
- Federal Grants Fund – The Brownfield Assessment Grant program reflects an increase of \$6,511 in expenditures and revenues. This increase represents the carryover of unspent fiscal year 2011-12 grant funds to the fiscal year 2012-13 budget.
- American Recovery and Reinvest Act (ARRA) Grant – The ARRA Grant Fund fiscal year 2012-13 reflects a net increase \$71,741 in expenditures and offsetting revenues. This increase includes changes to various ARRA Grant Fund component budgets reflecting the carryover of grant expenditures and revenues from fiscal year 2011-12 to fiscal year 2012-13. The carryover of funds will allow for the continued administration of ARRA Grant funds in fiscal year 2012-13.
- Energy Conservation Fund – The Energy Conservation Fund fiscal year 2012-13 budget has been increased by a net \$66,797 in expenditures and offsetting revenues. This budget change reflects the net increase in expenditures and revenues to the various component service activities budgeted within this fund. The budget changes are based on the most recent funding allocation information that was not available at the time of the formulation of the fiscal year 2012-13 Proposed Budget. This includes funding for the Department of Energy Sunshot Initiative program that is designed to make solar energy cost competitive with other forms of energy by the end of the decade.
- Successor Agency to the Redevelopment Agency – The Successor Agency to the Redevelopment Agency fiscal year 2012-13 budget reflects a net decrease of \$48,160 in expenditures and revenues. The change consists of an increase in supplies and services of \$15,000 for oversight board legal counsel services and a decrease of \$63,160 in the Other Expenses category due to decreased expenditures for city staff services. The change also

reflects the transfer of a Senior Project Coordinator position from the Successor Agency to the Redevelopment Agency to the Development Services fund; this change resulted in no net fiscal impact.

- Development Services Fund - The Development Services Fund fiscal year 2012-13 budget is increasing by \$124,616 in expenditures and revenues. This increase reflects the costs associated with the transfer of a Senior Project Coordinator position from the Successor Agency to the Redevelopment Agency to the Development Services fund. The total cost for this position is fully offset by revenue transferred from the Successor Agency to the Redevelopment Agency and deposit based development fee revenues from the Development Services Fund.
- CEC Loan Repayment – The CEC Loan Repayment Fund is being decreased by \$4,737 in expenditures and revenues. This decrease reflects the final loan terms of the SDG&E On Bill Financing Loan.
- State Grant Fund – The City was recently notified that the State Housing Grant award has increased by \$105,600. Most of this additional funding (\$100,000) will be used for improvements at Memorial Park per Council direction.

### **Next Steps**

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The City Council will hear a report regarding the fiscal year 2012-13 City Council's proposed budget and consider ratification or modification of the City Council's proposed budget on June 19<sup>th</sup>. Staff will provide recommendations on how City Council directed enhancements should be funded at this meeting.

A special meeting City Council will be held on June 28<sup>th</sup> for the adoption of the budget. Prior to the adoption of the budget, the City Council will hold a public hearing in order to give residents an additional opportunity to participate in the budget process. In compliance with the City Charter, a notice of this meeting will be published in the local newspaper at least ten days prior to the public hearing.



# PROPOSED BUDGET

FY | 2012-13



CITY OF  
CHULA VISTA







# PROPOSED BUDGET FISCAL YEAR 2012-13

**CHERYL COX**  
MAYOR

**PATRICIA AGUILAR**  
COUNCILMEMBER

**PAMELA BENSOUSSAN**  
COUNCILMEMBER

**STEVE CASTANEDA**  
COUNCILMEMBER

**RUDY RAMIREZ**  
COUNCILMEMBER

**JAMES D. SANDOVAL**  
City Manager

**DONNA NORRIS**  
City Clerk

**GLEN R. GOOGINS**  
City Attorney





## ADMINISTRATION

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James D. Sandoval  
Scott Tulloch  
Gary Halbert

City Manager  
Assistant City Manager  
Assistant City Manager

## DIRECTORS

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Michael Meacham  
Maria Kachadoorian  
Dave Hanneman  
Kelley Bacon  
Betty Waznis  
David Bejarano  
Richard Hopkins  
Buck Martin

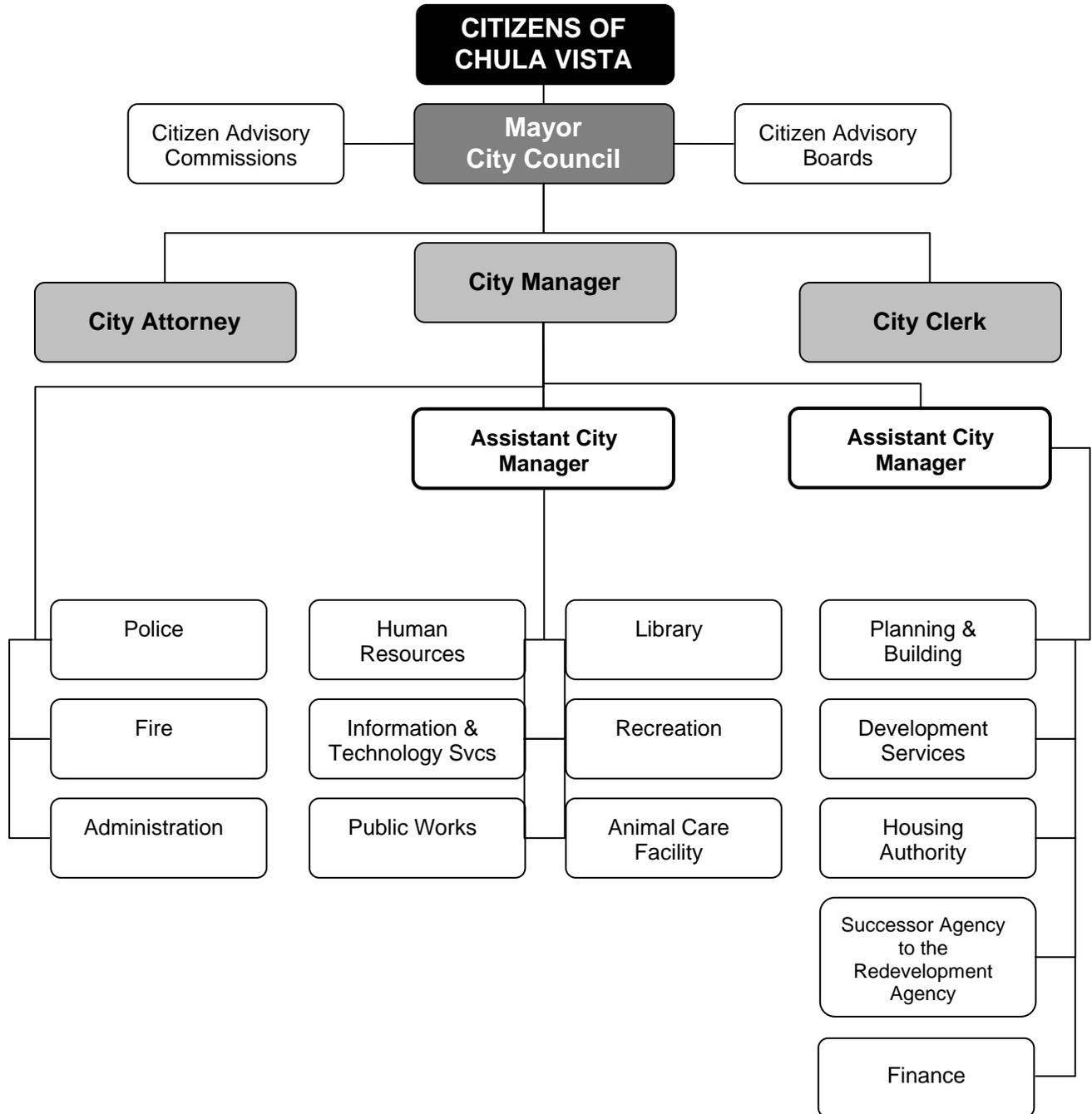
Director of Economic Development  
Director of Finance/ Treasurer  
Fire Chief  
Director of Human Resources/ IT Services  
Director of Library  
Chief of Police  
Director of Public Works  
Director of Recreation





**CITY OF  
CHULA VISTA**

**ORGANIZATION CHART**





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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, Summary Tables, and Appendix.

## **BUDGET MESSAGE**

This section provides an executive summary of the City's all funds budget, outlines major fiscal issues confronting the City, summarizes the region's economic outlook, and highlights significant budgetary changes for fiscal year 2012-13. It also highlights the sources and uses of funds and provides information on the General Fund reserves. A summary of staffing changes is provided at the end of this section.

## **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, Redevelopment, Successor Agency to the Redevelopment Agency, and Housing funds, Sewer Funds, Transit 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, including project area maps, project status, expenditures to date, current year appropriations, and future funding, can be found in the Capital Improvement Program budget document.

### **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.



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# P R O P O S E D   B U D G E T

## **BUDGET MESSAGE**

Letter from the City Manager

Budget Process

Economic Overview

All Funds Summary

Summary of Staffing Changes

FISCAL YEAR 2013



**MAY 24, 2012**

**HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL**

It is my pleasure to present the operating and capital improvement program budget for fiscal year 2012-13 for the City of Chula Vista. The proposed budget for fiscal year 2012-13 represents the City's financial plan for the coming year. While we are beginning to see some positive signs in the local economy, the City continues to manage its financial resources conservatively. The combination of modest revenue increases and growing expenditures and community service needs continue to challenge the City to find new and creative ways to deliver high quality services and maintain a balanced operating budget.

The fiscal year 2012-13 budget required reductions in order to keep expenditures in line with anticipated revenues. While the projected General Fund deficit for fiscal year 2012-13 was moderate in comparison to recent years, the deficit was difficult to close without impacting already strained departments. With the leadership of our City Council, the cooperation of the City's bargaining groups, and the dedication of our employees the General Fund operating budget presented in this document is balanced and continues to provide core services to the community.

**CREATING A STRONGER FINANCIAL FUTURE**

In January 2012, staff presented the Fiscal Recovery and Progress Plan: Fiscal Years 2013 to 2017 to the City Council. The Fiscal Recovery and Progress Plan is meant to provide an overview of the City's financial condition and highlight some of the major challenges the City will need to address in the coming years in order to continue on a path to financial resiliency. Over the past few years, the City of Chula Vista has taken steps to avoid deficit spending through a variety of cost saving measures including the reduction or elimination of programs, pension reform, hiring freezes, reductions in staffing levels, and administrative freezes on discretionary spending. These actions were difficult and required the collaborative efforts of the City Council and City employees in order to implement these reductions and to continue providing quality city services. Following are some of the most significant changes/accomplishments that we have implemented through these very difficult times.

- Created second tier retirement benefits for new hires resulting in reduced pension costs
- All employees pay 100% of their share of pension costs
- Eliminated retiree health care subsidy for new hires
- Bargaining units agreed to eliminate or defer contractually scheduled raises
- From fiscal year 2007 to 2012, executive positions were reduced by 38%
- General Fund reserves have increased slightly over the past three years; progress is being made towards meeting the revised City Council Policy of 15% operating reserve levels.
- The City Council also approved the establishment of two new reserve categories – Economic Contingency Reserve and Catastrophic Event Reserve, with the goal of adding additional security to the General Fund. Funding for these reserves will occur over a longer time period.
- Maintained a favorable bond rating (A-Stable Outlook) during the recent economic downturn
- Issued the final payment related to the 1996 Pension Obligation Bonds reducing the General Fund debt ratio to 2.8% of the operating budget
- Partnered with Goodrich Aerostructures to implement Continuous Improvement principles in the City with the goal of providing public services in the most efficient and cost effective manner

The Fiscal Health Plan, endorsed by the City Council in January 2009, assisted the City in maintaining a balanced budget during a time the City was experiencing a severe economic decline. The goal of the plan was to stabilize City finances and position the City for a stronger economic future. The Fiscal Health Plan was further developed and incorporated into the Fiscal Recovery and Progress Plan. In the coming year, the City will continue to focus on moving towards long-term financial resiliency. To that end, staff will begin work on developing the City's first Long-Term Financial Plan which will help the City achieve its financial and operational goals. The Long-Term Financial Plan will build upon the Fiscal Recovery and Progress Plan.

## **BUDGET DEVELOPMENT**

As part of the development of the Fiscal Recovery and Progress Plan, the Five Year Financial Forecast for fiscal years 2012-13 to 2016-17 was developed. In preparing a balanced General Fund operating fund for fiscal year 2012-13, staff focused on the following budget development goals:

- Maintain the service levels established in Council's 2011-12 budget
- Fund the highest level of municipal services possible based on available resources
- Make significant progress on key programs and projects
- Continue stabilizing Chula Vista's financial base
- Continue to improve efficiency and effectiveness of government services through the implementation of Continuous Improvement principles

Despite continued fiscal constraints, the fiscal year 2013 budget provides for substantively the same City services and resources as the fiscal year 2012 Council adopted budget. The General Fund operating budget presented in this document is balanced and continues to provide core services to the community.

## **CITYWIDE GOALS AND THE FUTURE**

Our City continues to look forward as it manages its way through the challenges that have resulted from the global recession. The City continues to make progress towards long-term financial resiliency and recognizes that economic development will be a key component in Chula Vista's financial security. Economic development efforts will help us create a stronger local economy and allow the City to continue to provide quality services and address issues identified in the Fiscal Recovery and Progress Plan.

During fiscal year 2011-12, the City Council held a goal setting workshop. At the workshop the City Council recognized the importance of strengthening City revenues in order to support the City's long term financial and operational goals. To that end, the City Council chose to focus on developing two revenue focused goals to guide future decision making. These goals are:

- Maintain and increase existing revenues

- Raise new revenues

In the coming year the City will continue with the implementation of its three pronged approach to economic development:

- Advance key projects including Bayfront, Millenia, and University and Research Park
- Identify and recruit new industries to Chula Vista
- Increase revenues by focusing on programs that improve local sales tax capture, and foster business to business transactions within city limits

In the coming fiscal year we anticipate that our local economy will continue to recover at a modest pace. The City of Chula Vista has been financially challenged the last few years and there are many competing priorities as City revenues begin to grow. The development of the Fiscal Recovery and Progress Plan, and the future development of the Long Term Financial Plan will help keep the City focused on creating a financially resilient organization.

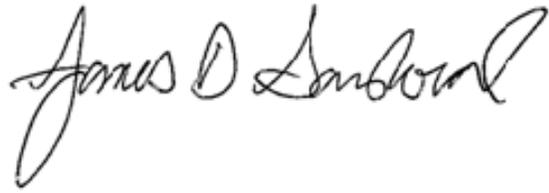
I strongly believe that the City of Chula Vista has a bright future. We continue to take steps to strengthen our finances and have a number of unique projects that will help solidify the City's economic base.

## **ACKNOWLEDGEMENT**

I would like to thank City staff for their continued hard work and dedication in serving our community. I am grateful that through their efforts we have continued to provide quality services to our community through these difficult times. I am confident, that by working together we will continue to build on the steps we have taken towards strengthening our financial position.

The fiscal year 2012-13 Proposed Budget represents the continued commitment of the City Council, Executives, and all City employees to maintain and improve City services. I would like to recognize the Finance Department for their work in preparing the budget. I would also like to thank the Executive team and their staff for their cooperation as we worked towards our goal of developing a budget that is fiscally sound and that remains responsive to the needs of our community.

Respectfully submitted,

A handwritten signature in black ink that reads "James D. Sandoval". The signature is written in a cursive style with a large, looping initial "J".

James D. Sandoval  
City Manager



# BUDGET PROCESS

The fiscal year 2012-13 budget process began in January with presentation of the City's first Fiscal Recovery and Progress Plan. The Fiscal Recovery and Progress Plan provides an overview of the City's financial condition and highlights some of the major challenges the City will need to address in the coming years in order to continue on a path to financial resiliency. Updating the Fiscal Recovery and Progress Plan will become the starting point for future budgets, in order to provide a long term financial overview of the issues facing the City. The Recovery Plan included an updated Five-Year Financial Forecast for the General Fund. Despite continued fiscal constraints, the fiscal year 2013 budget provides for substantively the same City services and resources as the fiscal year 2012 Council adopted budget. The General Fund operating budget presented in this document is balanced and continues to provide core services to the community.

At the January 2012 Council Workshop, the City's General Fund was projected to have a deficit of \$3.0 million for fiscal year 2012-13. Contributing to the projected deficit was the state takeaway of a portion of motor vehicle license fee revenue and reductions in program revenues. To a smaller degree, the exclusion of some items from prior budget balancing plan also contributed to the deficit. City departments worked from January through April to finalize the fiscal year 2012-13 Proposed Budget and draft solutions to mitigate the projected deficit. On April 17, 2012, City Council was presented with a Proposed General Fund Budget that included budget balancing measures.

On May 14<sup>th</sup>, a Budget Public Meeting/Open House was held to provide an overview of the budget, answer questions, and take comments from the public.

## **BUDGET CALENDAR**

**January 12<sup>th</sup>:** *Fiscal Recovery and Progress Plan and updated Five Year Financial Forecast presentation to City Council*

**January – April:** *Draft proposed budget*

**April:** *Finalize budget balancing measures*

**April 17<sup>th</sup>:** *Presented updated General Fund budget to City Council*

**May 14<sup>th</sup>:** *Budget public meeting/open house*

**May 24<sup>th</sup>:** *Council workshop and budget submitted to City Council*

**June:** *Public hearing and adoption of budget*

In late May, the City Manager transmitted the Proposed Budget for Fiscal Year 2012-13 to the City Council for review. A Council workshop will be held on May 24<sup>th</sup> to provide an overview of the budget and answer any questions from the Council or the public. Copies of the proposed budget will be made available for public review in the Office of the City Clerk and City libraries approximately 2 weeks prior to the June public hearing. Finally, the City Council will consider the budget for adoption in June, a public hearing will be held prior to Council taking action on this item.

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 members. Throughout the year, the Finance Department provides Council with quarterly fiscal status reports comparing expenditure and revenue projections to budgeted amounts, highlighting any variances and recommending corrective actions as necessary.

#### General Fund Budget Development Milestones

- January 12, 2012  
Presentation to City Council of the Fiscal Recovery and Progress Plan and updated Five Year Financial Forecast.
  
- April 17, 2012  
Presentation to City Council of the Fiscal Year 2012-13 General Fund Proposed Budget.
  
- May 14, 2012  
Budget Public Meeting/Open House.
  
- May 24, 2012  
As required by City Charter, the City Manager's proposed budget is submitted to the City Council at least thirty-five days before the beginning of the fiscal year. Copies of the proposed budget are available for public review in the Office of the City Clerk and City libraries at least ten days before the public hearings, as required by City Charter.
  
- June 2012  
A public hearing will be held before Council considers the adoption of the budget in order to give residents an additional opportunity to participate in the budget process. In compliance with the City Charter, a notice of these meetings will be published in the local newspaper at least ten days prior to the public hearings. Adoption of the budget requires the affirmative votes of at least three members of the Council.

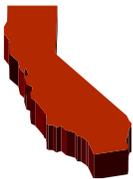
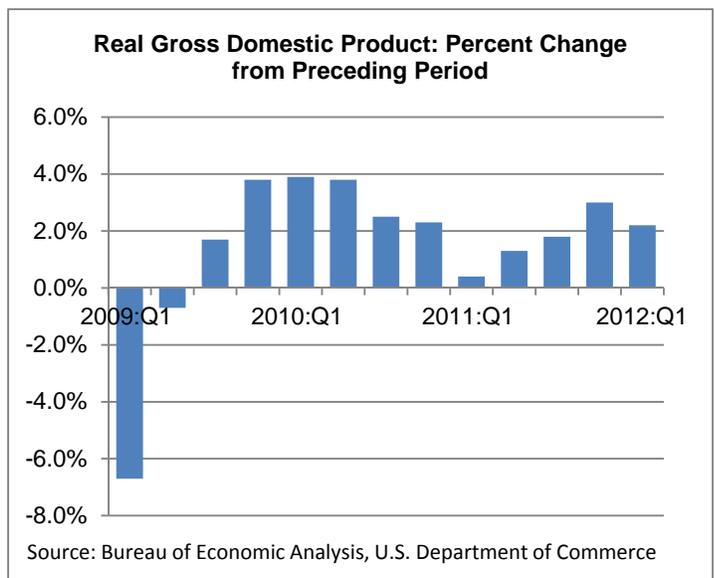
## ECONOMIC OVERVIEW

This section of the budget document identifies and outlines economic indicators that impact some of the City's major revenue projections. Several sources are used to forecast City revenues using national, state and local area economic trends. Sources include: the UCLA Anderson Forecast (National and State), U.S. Department of Commerce (National), California Department of Finance (State and Local), the University of San Diego Index of Leading Economic Indicators (San Diego region), and the Standard & Poor's/Case-Shiller Home Price Indices (National and Local).



In December 2007, the national economy officially entered a recession, now projected to be the worst since 1929. Although the recession has been officially over since June 2009, the affects to the national economy have been lasting, with recovery continuing at a slow pace. In its first quarterly report of 2012, UCLA Anderson Forecast senior economist David Shulman cites above normal temperatures in most of the country in January and February 2012 as a key factor in the recent improvement in the labor market. According to Shulman, the unseasonably warm winter weather drove the consumer economy. The impact of the mild winter manifested in several respects, including an unusually low number of workers being kept away from their jobs and lower home-heating bills (aided by plummeting natural gas prices, which helped offset higher gasoline prices) – all of which acted as stimulants for the labor markets. But, Shulman writes, “We suspect that once the weather and the seasonal adjustment factors normalize in March and April, the economic data won’t look so ebullient.” Shulman also writes that “the stronger employment data are not appearing to translate into stronger overall GDP growth.” He argues that part of the recent gains in employment was a response to prior growth, not expectations for future growth.

According to the UCLA Anderson Forecast, after experiencing 3 percent growth in the final quarter of 2011, real GDP will slow to around a 2 percent annual growth rate for most of 2012, with the point estimate for the first quarter at 2.0 percent. Growth is expected to improve from that level in both 2013 and 2014. Moreover, the looming expiration of all of the Bush-era tax cuts and the payroll tax cut will elevate economic uncertainty in the second half of the year.



In the California report, UCLA Anderson Forecast senior economist Jerry Nickelsburg explores the nature of California's persistently high unemployment rate and the gap between the state and the national unemployment rates. Nickelsburg details how the state's unemployment rate is historically the same or slightly higher than the U.S. rate. He notes that the state's penchant for boom-or-bust cycles creates the temptation to blame the current distance between the U.S. and California unemployment rates on an excess of construction and related sector workers, just as in the early 1990s, when there was an excess of aerospace and related sector workers. A key point in the report is that the U.S. as a whole saw a decline in its overall labor force, as discouraged workers removed themselves from actively seeking employment. In California, the same removal from the labor force did not occur, and this accounts for much of the difference in rates between the state and the nation. In 2012, the Forecast calls for slow growth in employment at about the national rate. When the economy picks up in 2013 and 2014, the drivers of the state's economy will be technology, exports, health care, professional, scientific and business services, and education. The California forecast is for employment growth of 1.9 percent in 2012, 2.0 percent in 2013 and 2.6 percent in 2014. Payrolls will grow more slowly, at 1.3 percent, 1.9 percent and 2.5 percent, respectively. Real personal income growth is forecast to be 2.4 percent in 2012, followed by 2.1 percent in 2013 and 3.2 percent in 2014.<sup>1</sup>

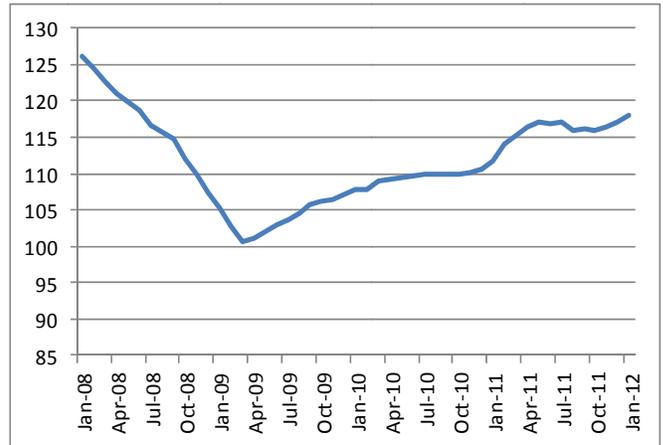
<sup>1</sup> UCLA Anderson Forecast, March 2012.



The University of San Diego's Index of Leading Economic Indicators for San Diego County rose 0.9 percent in January. The advance was led by sharp increases in consumer confidence, initial claims for unemployment insurance, and local stock prices. Help wanted advertising and the outlook for the national economy were also up solidly. The only component that declined in January

was building permits. After a stretch of six months that alternated between advancing and declining, the January 2012 USD Index was the third straight month that exhibited an increase in the index. October's decline pushed the string of alternating declines and advances in the USD Index to six straight months. With no turning point being signaled, the outlook for the local economy remains unchanged from what was previously reported: positive but weak growth through at least the first half of 2012.<sup>2</sup>

San Diego Index of Leading Economic Indicators



Source: University of San Diego



The City of Chula Vista continues to experience the impacts of the economic recession, however, there are some positive signs indicating a modest recovery is underway. According to the California Department of Finance, Chula Vista has maintained its place as the 14<sup>th</sup> largest incorporated city in the state. The total number of housing units increased only slightly from 79,784 in January 2011 to 80,408 in January 2012. Although reflecting a slight increase in the number of housing units, the vacancy rate has remained at 4.91%. The housing market also continues to show instability. According to the S&P/Case-Shiller Home Price Index report, San Diego was one of only three U.S. markets in February 2012 to show a monthly increase in home values. When looking at prices on a year-ago basis, however, San Diego prices dropped 3.9 percent.<sup>3</sup> Changes in Chula Vista home prices varied greatly for the same time period depending on location. The following chart compares the median home prices for February 2011 and February 2012 for Chula Vista.

<sup>2</sup> University of San Diego School of Business Administration, *USD Index of Leading Economic Indicators*, February 28, 2012.

<sup>3</sup> Standard & Poor's/Case-Shiller Home Price Indices, April 24, 2012

**Chula Vista Home Sales  
February 2012 Compared to February 2011**

Zip Code	Locale	Median Price		Percent Change
		2011	2012	
91910	North	\$282,500	\$240,000	-15.0%
91911	South	\$253,500	\$205,000	-19.1%
91913	Eastlake	\$307,000	\$336,500	9.6%
91914	NE	\$495,000	\$399,000	-19.4%
91915	SE	\$302,000	\$316,000	4.6%

Source: San Diego Union Tribune, April 24, 2012

On the positive side, the City is projected to experience continued growth in Sales Tax revenue. Sales tax revenue now represents the City's largest single revenue source. In fiscal year 2010-11, the City experienced a 12.8% increase in Sales Tax after three years of significant reductions. Fiscal year 2011-12 is expected to continue the positive growth in Sales Tax revenue at a more modest pace, with a projected increase of 4.1% when compared to the prior year. The fiscal year 2012-13 budget reflects a conservative increase of approximately 1%.

## ALL FUNDS SUMMARY

The following section provides an overview of the combined all funds budget. 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 fiscal year 2012-13 budget.

### **All Funds Revenue Summary**

The combined revenue budget for all City funds totals \$259.6 million; \$33.9 million represents inter-fund transfers. When compared projected revenues for the prior year, the fiscal year 2012-13 proposed budget reflects a projected net decrease of \$19.6 million in revenue. The largest change in revenue is occurring in the Transfers In from Other Funds revenue category, which reflects a net reduction of \$17.3 million. In fiscal year 2011-12, Redevelopment Agencies were eliminated through State action. The largest changes in the Transfers In from Other Funds category reflects the budget changes needed to reflect the elimination of the Redevelopment Agency and the establishment of the Successor Agency to the Redevelopment Agency. As part of this transition the County will take over the pass-through payments to various agencies, thus eliminating a number of the transfers previously reflected in the budget. The Successor Agency to the Redevelopment Agency will receive property tax increment revenues for enforceable obligations approved by the Oversight Board and State Department of Finance. The Transfers In from Other Funds also reflects the elimination of the transfer from the General Fund to the 1994 Pension Obligation Bond Fund of \$2.7 million as the final debt service payment was made during fiscal year 2011-12.

The next largest change is in the Property Tax revenue category, which reflects a decrease of \$4.7 million. This decrease largely reflects the elimination of the Redevelopment Agency. The City will no longer receive Property Tax revenue that is then passed through to other agencies; the County

will now be responsible for these payments. As such, the revenues and expenditures related to these payments are no longer reflected in the budget. The General Fund will also experience a decrease in Property Tax revenue of approximately \$553,000 based on a projected decrease to assessed values.

The Other Revenue category reflects a net decrease of \$2.5 million when compared to the prior year. This reduction largely reflects the elimination of the transfer in from the Economic Contingency Reserve that was used to help balance the General Fund in fiscal year 2011-12. The Economic Contingency Reserve was funded by budgetary savings that resulted from the implementation of the budget balancing plan in January 2011. The funds were used to balance fiscal year 2011-12 with the anticipation that these revenues would be offset with reduced expenditures - the final debt service payment for the pension obligations occurred on fiscal year 2011-12. This change resulted in the elimination of \$3.0 million in this category; all other changes in this category resulted in a net increase of \$0.5 million.

The Schedule of Revenues report, included in the Summary Tables section, reflects the projected revenues for fiscal year 2012-13 at the fund and revenue type level.

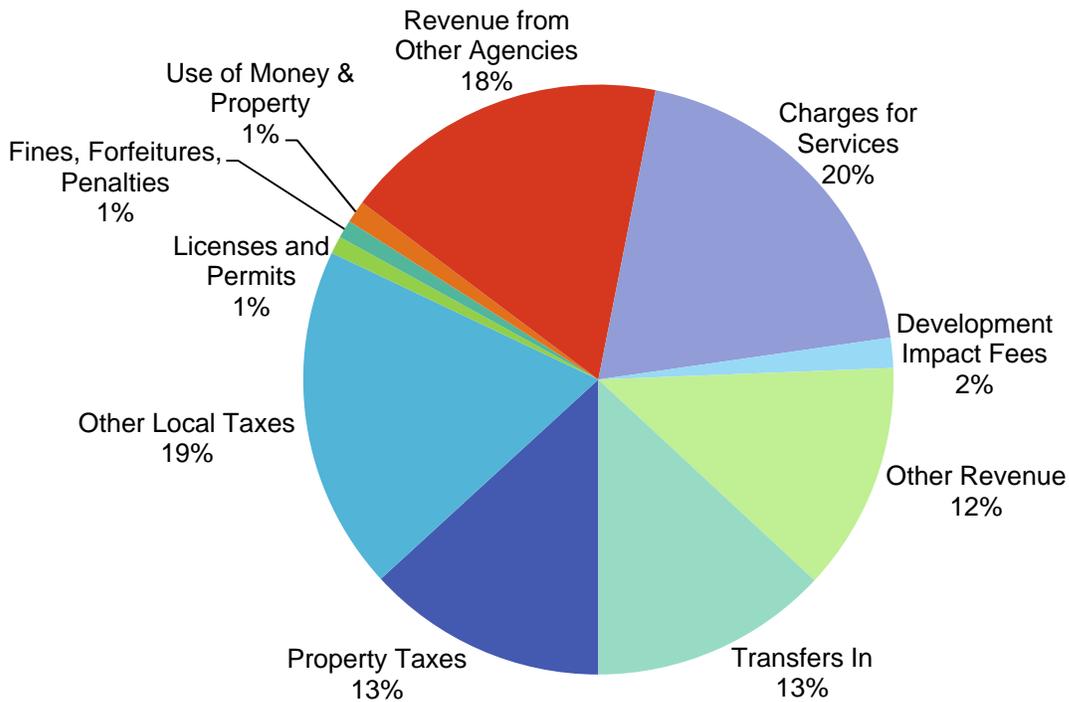
The following table reflects a summary of all City revenues by category.

## Sources of Funds (All Funds Combined)

Fiscal Year 2010 to Fiscal Year 2013 Revenues (In Thousands)

Revenue Category	FY09-10	FY10-11	FY11-12	FY 12-13	Change
	Actual	Actual	Projected	Estimated	(FY13-FY12)
Property Taxes	\$ 39,619	\$ 38,535	\$ 38,896	\$ 34,227	\$ (4,668)
Other Local Taxes	\$ 45,465	\$ 49,442	\$ 46,621	\$ 49,011	\$ 2,390
Licenses and Permits	\$ 2,306	\$ 2,909	\$ 2,434	\$ 2,490	\$ 56
Fines, Forfeitures, Penalties	\$ 3,124	\$ 2,349	\$ 1,835	\$ 2,586	\$ 751
Use of Money & Property	\$ 8,121	\$ 10,189	\$ 3,208	\$ 3,182	\$ (26)
Revenue from Other Agencies	\$ 45,846	\$ 52,771	\$ 46,534	\$ 46,378	\$ (156)
Charges for Services	\$ 60,863	\$ 54,527	\$ 50,984	\$ 50,933	\$ (51)
Development Impact Fees	\$ 2,409	\$ 8,686	\$ 2,294	\$ 4,277	\$ 1,984
Other Revenue	\$ 75,963	\$ 42,721	\$ 35,141	\$ 32,590	\$ (2,551)
Transfers In	\$ 68,574	\$ 70,525	\$ 51,253	\$ 33,943	\$ (17,310)
<b>Total Revenues</b>	<b>\$ 352,292</b>	<b>\$ 332,654</b>	<b>\$ 279,199</b>	<b>\$ 259,618</b>	<b>\$ (19,580)</b>

## Total Revenues Fiscal Year 2012-13 (All Funds Combined)



## **All Funds Expenditure Summary**

The combined expenditure budget for all City funds totals \$273.8 million; \$33.9 million represents inter-fund transfers. This amount includes a General Fund operating budget of \$123.6 million and a Capital Improvement Program (CIP) budget of \$20.0 million; the remaining \$96.3 million reflects the operating budget for the non-General Fund funds including Sewer, Successor Agency to the Redevelopment Agency, Development Services, Transit, and Fleet.

When compared to the prior year budget, the fiscal year 2012-13 proposed budget reflects a decrease of \$25.9 million. The largest change in expenditures is occurring in the Transfers Out category. As discussed in the Revenue Summary, the changes in inter-fund transfers reflect the elimination of the Redevelopment Agency. The City will no longer receive Property Tax revenue that is then passed through to other agencies; the County will now be responsible for these payments. As such, the revenues and expenditures related to these payments are no longer reflected in the budget. This category also reflects the elimination of the transfer out from the General Fund for the costs related to the 1994 Pension Obligation Bond of \$2.7 million. The final debt service payment was made during fiscal year 2011-12.

The Other expenses category reflects the next largest change - a net reduction of \$7.9 million. This decrease reflects the elimination of the debt service payment related to the 1994 Pension Obligation Bond Fund of \$2.7 million. Other reductions in this category are related to the elimination of the Redevelopment Agency. This category previously included the payments to the various agencies that received pass-through revenue.

The Capital Improvement Projects (CIP) Expenditures category reflects a net decrease of \$3.5 million. This expenditure category varies from year to year based on the availability of funds. The fiscal year 2012-13 budget includes funding of \$2.8 million for the Orange Avenue Park that will be funded from a State grant.

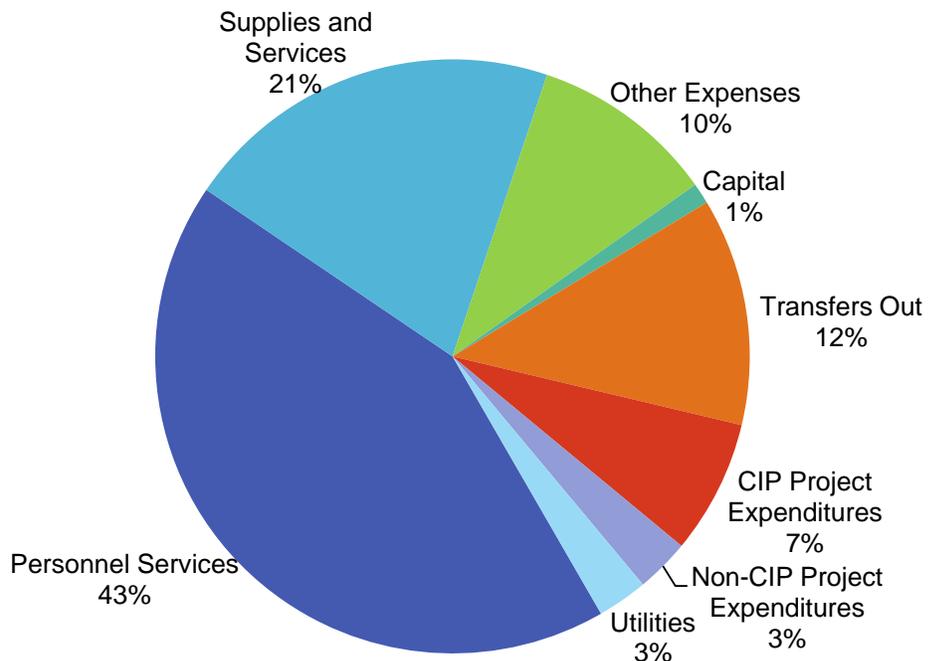
The following table reflects the expenditures for all funds by expense category.

## Uses of Funds (All Funds Combined)

Fiscal Year 2010 to Fiscal Year 2013 Expenditures (In Thousands)

Expenditure Category	FY09-10	FY10-11	FY 11-12	FY 2011-12	Change
	Actual	Actual	Projected	Proposed	(FY13-FY12)
Personnel Services	\$ 118,542	\$ 116,347	\$ 114,107	\$ 117,231	\$ 3,124
Supplies and Services	\$ 50,488	\$ 50,950	\$ 56,445	\$ 56,614	\$ 169
Other Expenses	\$ 71,496	\$ 45,786	\$ 35,431	\$ 27,518	\$ (7,914)
Capital	\$ 1,168	\$ 10,965	\$ 2,945	\$ 3,087	\$ 142
Transfers Out	\$ 68,574	\$ 70,525	\$ 51,434	\$ 33,943	\$ (17,491)
CIP Project Expenditures	\$ 28,282	\$ 23,788	\$ 23,501	\$ 19,962	\$ (3,540)
Non-CIP Project Expenditures	\$ 2,547	\$ 7,167	\$ 7,963	\$ 8,014	\$ 51
Utilities	\$ 6,486	\$ 6,241	\$ 7,865	\$ 7,472	\$ (394)
<b>Total Expenditures</b>	<b>\$ 347,583</b>	<b>\$ 331,769</b>	<b>\$ 299,693</b>	<b>\$ 273,841</b>	<b>\$ (25,852)</b>

## Total Budget Fiscal Year 2012-13 (All Funds Combined)



The total number of recommended permanent positions for fiscal year 2012-13 is 928.85, of which 785.35 are included in the General Fund and 143.50 are included in various other funds. The proposed staffing represents a net increase of 4.1 positions when compared to the fiscal year 2011-12 adopted budget. The Authorized Positions by Department report is included in the Summary Tables section of this document; it provides the proposed staffing by classification and department. A summary of the proposed staffing changes is included in the Staffing Changes section.

### Projected Changes in Undesignated Fund Balances

The following table provides a summary by fund type of the projected revenues and expenditures for fiscal year 2012-13 and the projected impact to their respective undesignated fund balance. Undesignated fund balance represents available, expendable financial resources in a governmental fund. Undesignated fund balance is sometimes referred to as available reserves.

As noted in the table below, most funds are anticipated to draw down reserve levels in the coming year.

### Summary of Net Impact to Reserves by Fund

Fiscal Year 2012-13 (In Thousands)

Fund	Proj Reserve Bal 6/30/12	Revenues	Expenditures	Net Impact	Proj Reserve Bal 6/30/13
General Fund	\$ 11,585	\$ 124,147	\$ 124,661	\$ (514)	\$ 11,071
Development Services Fund	\$ 182	\$ 6,254	\$ 6,344	\$ (90)	\$ 92
Redevelopment, Successor Agency, & Housing	\$ 13,232	\$ 17,061	\$ 22,114	\$ (5,053)	\$ 8,179
Sewer Funds	\$ 72,703	\$ 33,778	\$ 34,442	\$ (664)	\$ 72,038
Transit Funds	\$ 363	\$ 6,431	\$ 6,429	\$ 2	\$ 366
Other Funds	\$ 22,309	\$ 47,081	\$ 49,627	\$ (2,546)	\$ 19,763
Capital Projects Funds	\$ 44,974	\$ 10,447	\$ 12,838	\$ (2,392)	\$ 42,582
Debt Service Funds	\$ 5,162	\$ 10,766	\$ 12,856	\$ (2,091)	\$ 3,072
Fleet Management	\$ 1,583	\$ 3,654	\$ 4,529	\$ (875)	\$ 708
<b>Total All Funds Budget</b>	<b>\$ 172,094</b>	<b>\$ 259,618</b>	<b>\$ 273,841</b>	<b>\$ (14,223)</b>	<b>\$ 157,871</b>

The net impact to reserves for all funds is a net decrease of \$14.2 million; this change includes the following:

- The largest use of reserves is occurring in the Redevelopment, Successor Agency, and Housing category. Approximately \$5.0 million in reserves are anticipated to be used in fiscal year 2012-13. Included in this category are the following funds:
  - The Redevelopment Retirement Obligation fund includes \$4.0 million for the loan to the Landings II affordable housing project.
  - The Long-Term Advances Fund (Redevelopment) accounts the use of inter-fund Redevelopment loans. This fund reflects greater expenditures than revenues of approximately \$0.6million.
  - The CV Housing Authority Fund reflects the use of \$0.4 million in reserves. The use of reserves will help offset the loss of Redevelopment revenues in this fund.
- The next largest use of reserves is occurring in the Other Funds. In total these funds reflect a net decrease of approximately \$2.5 million in reserves. Included in this category are the following funds:
  - The Workers Compensation Fund reflects a budgeted net impact of \$0.9 million. The budget for this fund includes a contingency expense for unexpected claims. The actual impact to reserves will be determined by actual claims paid.
  - The Public Liability Trust Fund reflects a budgeted net impact of \$0.4 million. It is anticipated that this fund will use some level of reserves. In fiscal year 2011-12, this fund is projected to experience significant expenditure savings. The reduction in the transfer in from the General Fund helped balance that fund while maintaining reserves in the Public Liability Trust Fund at levels similar to fiscal year 2011. The actual use of Public Liability Trust Fund reserves will depend on actual expenditures in this fund.
  - The Asset Seizure Fund reflects the use of \$0.4 million in reserves. The use of reserves will fund the purchase of Police related equipment including body cameras. Asset Seizure funds are also used to fund the South Bay Community Services' Juvenile Diversion program and fleet maintenance costs of detective vehicles.

- The Environmental Services Fund reflects the use of \$0.4 million in reserves. The use of these reserves will be used to help meet the new requirements in AB 341, to achieve 75% recycling rate by 2020, through waste reduction, recycling and organics management/composting.
  - The Gas Tax Fund reflects the use of \$0.4 million in reserves. The use of these reserve funds help offset the costs of eligible expenses in the General Fund including street maintenance, tree trimming, street sweeping, and utility costs for traffic signals.
- Capital Project funds will use approximately \$2.4 million in reserves for various capital improvement projects. Included in this category are the Public Facility Development Impact Fee funds – these funds will use reserves to pay debt service related to the construction of various City facilities. The Transportation DIF also reflects the use of reserves for various capital improvement projects (CIP), most notably the \$929,000 for the Willow Street Bridge Widening CIP.
- Debt Service funds are projected to use \$2.1 million in reserves. Included in this category are the following funds:
  - The 2010 COP Refinance fund reflects the use of \$1.3 million in reserves. These funds were received as part of the 2010 COP re-finance; these funds are being used for debt service payments.
  - The Long-Term Advances Fund accounts the use of inter-fund loans. This fund reflects greater expenditures than anticipated revenues of approximately \$550,000.
  - The CEC Loan Repayment Fund reflects the use of \$284,000 in reserves. This fund accumulated a fund balance due to delays in the initiation of debt service payments for CEC loans. The fiscal year 2012-13 budget reflects the use of this fund balance for debt service payments.
- The Fleet Management fund reflects the use of \$875,000 in reserves. This reflects the use of fund balance in the Equipment Replacement fund to purchase vehicles. Due to financial constraints the City has not purchased vehicles in several years (with the exception of grant funded purchases); the fiscal year 2012-13 budget includes the replacement of various vehicles that have reached critical status.

- The General Fund reflects the use of \$514,000 in reserves. These funds will be used to fund the Bonita/Long Canyon repair capital improvement project that was approved by Council during fiscal year 2011-12. The operating fund for the General Fund is balanced and does not rely on the use of reserve funds.

### General Fund Reserves

In November 2009, the City Council approved a resolution updating the City's General Fund Reserve Policy. The new reserve policy:

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

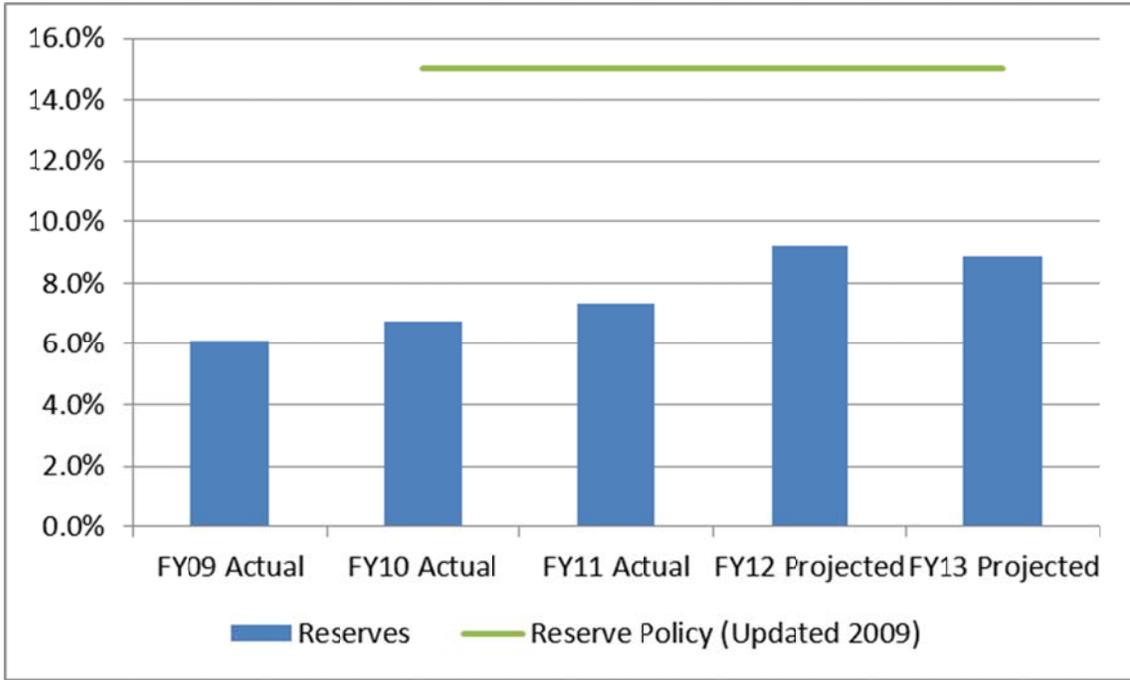
The new policy will take several years to implement but once fully implemented the new General Fund Reserve policy will require higher reserve levels, which will help mitigate the negative impact on revenues from economic fluctuations, position the City to withstand State revenue takeaways, and provide a resource to fund unforeseen expenditure requirements.

The Third Quarter Financial Report indicates that the General Fund reserves will decrease slightly to \$11.5 million. This decrease reflects the mid-year appropriation of funds for the first phase of the Bonita/Long Canyon repair capital improvement project. The funding for the second phase of this project is included in the fiscal year 2012-13 proposed budget.

It is important to recognize that reserve levels have not only stabilized but have increased slightly as the City has implemented significant budget reduction measures to mitigate the negative impacts to General Fund reserves over the last several years. Budget reduction measures have included a reduction in City services and programs, reduced staffing, and the implementation of an administrative freeze on all non-essential expenditures.

The following chart depicts the General Fund reserves since fiscal year 2008-09.

**General Fund Reserves**  
Fiscal Year 2008-09 to Fiscal Year 2011-12



## SUMMARY OF STAFFING CHANGES

The fiscal year 2012-13 budget includes 928.85 positions for all funds. This is a net increase of 4.10 positions when compared to the fiscal year 2011-12 adopted budget that included 924.75 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that have already been approved by Council during fiscal year 2011-12 and changes made as part of the development of the fiscal year 2012-13 budget.

### **POSITION CHANGES AUTHORIZED DURING FISCAL YEAR 2011-12**

During fiscal year 2011-12, Council approved the addition of one grant funded position to the Police Department and the transfer of the positions formerly assigned to the Redevelopment Agency to the newly established Successor Agency to the Redevelopment Agency. The following table summarizes the position changes Council authorized during fiscal year 2011-12.

**Summary of Fiscal Year 2011-12 Staffing Changes  
(Approved by City Council)**

<b>Department/Fund</b>	<b>Program</b>	<b>Position</b>	<b>FTE</b>
Police (1.0)	Crime Lab	Evidence Control Assistant	1.0
Redevelopment Agency (-4.0)	Redevelopment	Assistant Director of Redevelopment and Housing	-1.0
		Project Coordinator II	-2.0
		Senior Administrative Secretary	-1.0
Successor Agency to the Redevelopment Agency (4.0)	Successor Agency to Redevelopment	Assistant Director of Redevelopment and Housing	1.0
		Project Coordinator II	2.0

Department/Fund	Program	Position	FTE
		Senior Administrative Secretary	1.0
<b>Total Citywide</b>			<b>1.0</b>

### **FISCAL YEAR 2012-13 CHANGES**

The fiscal year 2012-13 budget largely reflects a carryover of the services and programs funded in the fiscal year 2011-12 Council adopted budget. Unlike recent budgets, major service and personnel reductions were not necessary in order to balance the budget. In total, the proposed changes result in a net increase of 3.10 FTE. These changes include the following new positions:

- 1.5 new positions to the Animal Care Facility. The addition of 1.0 Veterinarian (Permitted) is offset by increased revenues and a decrease in the hourly staffing budget. This position was previously staffed on an hourly basis but for improved operational efficiency it is recommended that this position be added as permanent, benefitted position. The Animal Care Facility budget also reflects the addition of a 0.5 Animal Adoption Counselor.
- 2.0 Peace Officer in the Police Department. The addition of these positions will allow the Police Department to reinstate the Advance Hire program, which will better position the department to address retirements expected to occur in fiscal year 2013-14.
- 1.0 Fire Inspector I in the Fire Department. The proposed Fire Inspector/Investigator I will perform all General Use Certificate inspections and manage the Fire Company inspection program. This position is fully revenue offset.
- 2.0 new positions in the Public Works Department. The Public Works department recommended the addition of 1.0 Associate Engineer to the Traffic Engineering program. The addition of this position is partially offset by the elimination of a vacant 0.5 Signal Systems Engineer II position and by new staff time reimbursement revenues. The department also requested the addition of a Conservation Specialist to the Environmental Services program; this position is fully revenue offset through SDG&E partnership funds.
- 1.0 new Recycling Specialist added to the Environmental Services Fund. The addition of this position will facilitate the City's ability to meet new State requirements regarding solid waste diversion. This position is funded by AB939 fee revenues.

In addition to these positions the proposed budget also reflects the elimination of 4.0 positions. Of these positions 3.5 were funded by grant funds that have now expired. A vacant part-time position was eliminated from the Development Services Fund.

During the development of the fiscal year 2012-13 budget, departments worked with the Human Resources Department to review positions that are working out of class due to changing job duties resulting from the various budget reductions and reorganizations that have occurred over the last several years. Departments worked with Human Resources to determine the appropriate classification and compensation for these reclassification requests. The proposed staffing changes are recommended based on changes to workload and scope of responsibility. Since 2007, citywide staffing has been reduced by 339.0 FTE, a decrease of 27%. As positions have been eliminated there has been some amount of shifts in duties as critical tasks have been reassigned to lower level staff.

Finally, the proposed budget reflects the transfer of various positions between funds. These transfers are recommended to better align the positions with their respective funding sources. The transfers are reflected in a separate table.

The following table summarizes the changes reflected in the fiscal year 2012-13 proposed budget.

**Summary of Fiscal Year 2012-13 Staffing Changes**

<b>Department/Fund</b>	<b>Program</b>	<b>Position</b>	<b>FTE</b>
Administration (no net change in staffing)	Communications – reclassification	Administrative Technician	-1.0
		Public Information Specialist	1.0
Human Resources and Information Technology Services (no net change in staffing)	Information Technology Services – reclassifications	Information Technology Support Manager	-1.0
		Information Technology Manager	1.0
		Information Technology Support Specialist	-1.0
		Senior Information Technology Support Specialist	1.0
	Human Resources Operations - reclassification	Human Resources Analyst	-1.0
		Senior Human Resources Analyst	1.0

Department/Fund	Program	Position	FTE
Finance (no net change in staffing)	Revenue and Recovery - reclassifications	Accounting Assistant	-1.0
		Accounting Technician	1.0
		Accounting Technician	-1.0
		Collections Supervisor	1.0
Animal Care Facility (1.5)	Animal Care Facility	Animal Adoption Counselor	0.5
		Veterinarian (Permitted)	1.0
Police (2.0)	Community Patrol	Peace Officer	2.0
	Crime Lab - reclassification	Evidence Control Assistant	-1.0
		Automated Fingerprint Technician	1.0
Fire (1.0)	Fire Prevention	Fire Inspector/investigator I	1.0
Public Works (1.5)	Traffic Engineering	Associate Engineer	1.0
		Signal Systems Engineer II	-0.5
	Conservation and Environmental Services	Conservation Specialist I	1.0
Library (0.1)	Library Administration - reclassification	Administrative Secretary	-1.0
		Administrative Analyst II	1.0
	Branch Operations	Librarian II	-0.15
		Library Associate	0.25
Police Grants Fund (-1.0)	California Border Alliance Group (CBAG)	CBAG Deputy Director	1.0
		CBAG Director of SD LECC	-1.0
		CBAG Analyst	-1.0
ARRA (-2.5)	Neighborhood Prosecution Grant	Legal Assistant	-0.5
	Southwest Border Narcotics Grant	Deputy City Attorney II	-1.0
		Public Safety Analyst	-1.0
Environmental Services (1.0)	Environmental Services	Recycling Specialist	1.0
Development Services Fund (0.5)	Land Development	Landscape Architect	-0.5
<b>Total Citywide</b>			<b>3.10</b>

In addition to the staffing changes summarized above there were also a number of staffing transfers to reflect a realignment of departmental functions. These changes are summarized on the table below.

**Summary of Program/Position Transfers**

<b>From</b>	<b>To</b>	<b>Position</b>	<b>FTE</b>
ARRA Fund (-2.0)	Police Department (1.0)	Police Agent	1.0
	Police Grants Fund (1.0)	Police Agent	1.0
Successor Agency to the Redevelopment Agency (-2.0)	Development Services (General Fund) (2.0)	Assistant Director of Redevelopment and Housing (to be retitled Assistant Director of Development Services)	1.0
		Senior Administrative Secretary	1.0
Development Services (General Fund) (-3.0)	Administration (1.0)	Senior Administrative Secretary	1.0
	Development Services Fund (2.0)	Senior Secretary	1.0
		Development Services Counter Manager	1.0

## SUMMARY OF FROZEN POSITIONS

In fiscal year 2011-12 there were a number of positions that were frozen in order to help balance the budget. Due to the continued fiscal constraints, these positions were again not funded in fiscal year 2012-13. As funding becomes available the status of these positions will be reevaluated; recommended funding changes will brought to Council for consideration during fiscal year 2012-13 should funding become available. In total 20.0 FTE positions are frozen, these positions are summarized on the following table - no changes were made from the prior year.

Summary of Fiscal Year 2012-13 Frozen Positions

Department/Fund	Program	Position	FTE
City Attorney	City Attorney Administration	Law Office Manager	1.0
Fire	Fire Training	Fire Division Chief	1.0
		Fire Engineer	1.0
Police	Police Administration	Police Captain	1.0
	Community Patrol	Peace Officer	9.0
	Police Service Dogs	Peace Officer	1.0
	Street Crime/Gang Suppression	Peace Officer	2.0
	City Jail	Detention Facility Manager	1.0
	Police Dispatch	Police Dispatch Police Communications Systems Manager	2.0 1.0

## SUMMARY OF STAFFING CHANGES BY DEPARTMENT AND BARGAINING UNIT

The following tables summarize the staffing changes occurring between the fiscal year 2011-12 and 2012-13 proposed budgets, by bargaining unit and by department.

### Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2011-12 Adopted Staffing	FY 2011-12 Mid Year Changes	FY 2012-13 Proposed Changes	FY 2012-13 Proposed Staffing	% Change
Confidential	31.50	-	-1.50	30.00	-4.8%
Professionals	52.00	-	-0.50	51.50	-1.0%
City Council	5.00	-	-	5.00	0.0%
Executives	15.00	-	-	15.00	0.0%
Mid Managers	41.00	-	-	41.00	0.0%
Chula Vista Employee's Association	374.25	1.00	0.10	375.35	0.3%
Western Council of Engineers	26.00	-	1.00	27.00	3.8%
Senior Managers	31.00	-	1.00	32.00	3.2%
International Association of Firefighters	124.00	-	1.00	125.00	0.8%
Police Officer's Association	225.00	-	2.00	227.00	0.9%
<b>Total</b>	<b>924.75</b>	<b>1.00</b>	<b>3.10</b>	<b>928.85</b>	<b>0.1%</b>

Note: The total for Mid Managers and Professionals reflects both represented and non-represented employees in these groups. Chula Vista Mid Managers/Professionals Association represents most mid managers and professionals.

### Summary of Staffing Changes by Department

Department/ Fund	FY 11-12 Adopted Staffing	FY 11-12 Mid Year Changes	FY 12-13 Proposed Changes	FY 12-13 Proposed Staffing	% Change
<b>General Fund</b>					
Development Services-GF	21.50	-	(1.00)	20.50	-4.7%
City Council	14.00	-		14.00	-
City Clerk	5.00	-		5.00	-
City Attorney	12.00	-		12.00	-
Information Technology Services	18.00	-		18.00	-
Human Resources	15.00	-		15.00	-
Finance	26.00	-		26.00	-
Recreation	17.00	-	-	17.00	-
Library	21.00		0.10	21.10	0.5%
Fire	134.00	-	1.00	135.00	0.7%
Public Works	160.50	-	1.50	162.00	0.9%
Police	306.50	1.00	3.00	310.50	1.3%
Animal Care Facility	17.75	-	1.50	19.25	8.5%
Administration	9.00	-	1.00	10.00	11.1%
<b>General Fund Total</b>	<b>777.25</b>	<b>1.00</b>	<b>7.10</b>	<b>785.35</b>	<b>1.0%</b>
<b>Other Funds</b>					
ARRA	4.50	-	(4.50)	-	-100.0%
Redevelopment	4.00	(4.00)	-	-	-100.0%
Transit	1.00	-	-	1.00	-
Successor Agency to RDA	-	4.00	(2.00)	2.00	-
Fleet Management	8.00	-	-	8.00	-
CV Housing	7.00	-	-	7.00	-
Sewer	46.00	-	-	46.00	-
Police Grants Fund	34.00	-	-	34.00	-
Development Services	39.00	-	1.50	40.50	3.85%
Environmental Services	4.00	-	1.00	5.00	25.00%
<b>Other Funds Total</b>	<b>147.50</b>	<b>-</b>	<b>(4.00)</b>	<b>143.50</b>	<b>-2.71%</b>
<b>CITYWIDE TOTAL</b>	<b>924.75</b>	<b>1.00</b>	<b>3.10</b>	<b>928.85</b>	<b>0.44%</b>

# CITY STAFF EMPLOYEES

## 5-Year Position Summary

DEPARTMENT	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>LEGISLATIVE/ADMINISTRATIVE</b>					
City Council	14.00	13.00	13.00	14.00	14.00
City Clerk/Elections	7.50	6.50	6.50	5.00	5.00
City Attorney	12.00	10.00	11.00	12.00	12.00
Administration	26.00	10.00	10.00	9.00	10.00
Information Technology Services	23.00	19.00	19.00	18.00	18.00
Human Resources	20.50	16.00	16.75	15.00	15.00
Finance	25.00	26.00	27.00	26.00	26.00
<b>TOTAL</b>	<b>128.00</b>	<b>100.50</b>	<b>103.25</b>	<b>99.00</b>	<b>100.00</b>
<b>DEVELOPMENT/MAINTENANCE</b>					
Animal Care Facility	0.00	22.25	19.25	17.75	19.25
Development Services	20.00	28.00	27.00	21.50	20.50
Engineering	34.50	0.00	0.00	0.00	0.00
Public Works Operations	194.75	194.50	192.50	160.50	162.00
<b>TOTAL</b>	<b>249.25</b>	<b>244.75</b>	<b>238.75</b>	<b>199.75</b>	<b>201.75</b>
<b>PUBLIC SAFETY</b>					
Police	337.50	322.00	321.50	306.50	310.50
Fire	135.00	136.00	135.00	134.00	135.00
<b>TOTAL</b>	<b>472.50</b>	<b>458.00</b>	<b>456.50</b>	<b>440.50</b>	<b>445.50</b>
<b>COMMUNITY SERVICES</b>					
Recreation	38.50	26.00	26.00	17.00	17.00
Library	50.75	40.25	39.75	21.00	21.10
Nature Center	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>89.25</b>	<b>66.25</b>	<b>65.75</b>	<b>38.00</b>	<b>38.10</b>
<b>GENERAL FUND SUBTOTAL</b>	<b>939.00</b>	<b>869.50</b>	<b>864.25</b>	<b>777.25</b>	<b>785.35</b>

# CITY STAFF EMPLOYEES

## 5-Year Position Summary

DEPARTMENT	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
<b>OTHER FUNDS</b>					
Development Services	70.00	39.00	39.00	39.00	40.50
Parking Meters	0.50	0.00	0.00	0.00	0.00
Police Grant Funds/California Border Alliance Group (CBAG)	21.00	22.50	21.00	34.00	34.00
American Renewal & Reinvestment Act	0.00	0.00	6.50	4.50	0.00
Environmental Services	3.00	4.00	4.00	4.00	5.00
Housing Authority	7.00	7.00	7.00	7.00	7.00
Successor Agency	0.00	0.00	0.00	0.00	2.00
Fleet Management	10.00	10.00	10.00	8.00	8.00
Transit	3.00	3.00	3.00	1.00	1.00
Sewer	46.00	46.00	46.00	46.00	46.00
Redevelopment Agency	10.00	4.00	4.00	4.00	0.00
<b>TOTAL</b>	<b>170.50</b>	<b>135.50</b>	<b>140.50</b>	<b>147.50</b>	<b>143.50</b>
<b>GRAND TOTAL (does not include hourly staffing)</b>	<b>1,109.50</b>	<b>1,005.00</b>	<b>1,004.75</b>	<b>924.75</b>	<b>928.85</b>



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**P R O P O S E D   B U D G E T**

**GENERAL FUND SUMMARY**

General Fund Expenditure Summary

General Fund Revenue Summary

Department Summary Reports



## GENERAL FUND EXPENDITURE SUMMARY

The General Fund Proposed Operating Budget for fiscal year 2012-13 totals \$123.6 million, which reflects a decrease of \$3.7 million (2.9%) when compared to the projected expenditures for fiscal year 2011-12 and \$3.9 million (3.0%) decrease when compared to the fiscal year 2010-11 actual expenditures. The General Fund CIP Proposed Budget for fiscal year 2012-13 is \$1.1 million, bringing the total General Fund Proposed Budget to \$124.7 million.

<b>CHULA VISTA GENERAL FUND OPERATING BUDGET</b>	
in thousands (000)	
FY 10-11 Actual Expenditures	127,462
FY 11-12 Projected Expenditures	127,290
<b>FY 12-13 Proposed Budget</b>	<b>123,596</b>
<b>% change FY 11-12 to FY 12-13</b>	<b>-2.9%</b>

The General Fund Operating Budget for fiscal year 2012-13 is balanced at \$123.6 million; however, total General Fund expenditures exceed revenues by \$0.5 million due to the allocation for the Bonita/Long Canyon capital improvement project. In March 2012, City Council approved an appropriation to the Bonita/Long Canyon CIP project. The \$0.5 million included in the fiscal year 2012-13 Proposed Budget is for the remaining environmental and improvement costs. These costs are anticipated to be funded from General Fund reserves.

While the City is beginning to see some positive signs in the local economy, the City continues to be challenged to keep expenditures in line with anticipated revenues. The fiscal year 2012-13 proposed budget reflects a number of adjustments in order to balance the General Fund operating budget – no reductions in service levels are anticipated from these changes.

A comparison of the fiscal year 2012-13 proposed budget, the fiscal year 2011-12 projected expenditures, and the fiscal year 2010-11 actual expenditures are summarized in the following table.

**General Fund Expenditure Summary**  
In Thousands (000)

Description	FY 2010-11 Actual	FY 2011-12 Estimate	FY 2012-13 Proposed	Change
Personnel Services	\$ 99,782	\$ 97,245	\$ 100,245	\$ 3,000
Supplies and Services	\$ 13,554	\$ 12,642	\$ 12,545	\$ (97)
Other Expenses	\$ 481	\$ 422	\$ 466	\$ 43
Capital	\$ 172	\$ 407	\$ 142	\$ (266)
Transfers Out	\$ 9,012	\$ 11,774	\$ 5,291	\$ (6,483)
Non-CIP Project Expenditures	\$ -	\$ -	\$ 17	\$ 17
Utilities	\$ 4,463	\$ 4,800	\$ 4,891	\$ 91
<b>Total Operating Budget</b>	<b>\$ 127,462</b>	<b>\$ 127,290</b>	<b>\$ 123,596</b>	<b>\$ (3,694)</b>
CIP Project Expenditures	\$ 429	\$ (1,814)	\$ 1,065	\$ 2,879
<b>Total General Fund Budget</b>	<b>\$ 127,891</b>	<b>\$ 125,476</b>	<b>\$ 124,661</b>	<b>\$ (815)</b>

Major expenditure changes are reflected in the following categories:

- Transfers Out – This category reflects the largest change when compared to the prior year, a decrease of \$6.5 million. This decrease reflects the following:
  - Final payment of 1994 Pension Obligation Bonds (-\$2.8 million)
  - The elimination of the one-time transfer from the General Fund to the Bayfront/TCI project area (-\$2.5 million) to undo March 2011 actions found to be inconsistent with the legislation eliminating redevelopment agencies
  - Decreases in transfers out to other funds totaling a net reduction of \$1.2 million – reductions in transfers out to the Public Liability Trust Fund, CEC Loan Repayment Fund, and Residential Construction Tax Fund are based on current year revenues and expenditures. These funds are expected to end the current year with sufficient fund balance such that a reduction in the transfer out from the General Fund is recommended.
  
- Personnel Services – This category reflects an increase of \$3.0 million. This increase is largely attributable to the following:
  - Higher flex/insurance costs (\$1.2 million) due to increases in insurance premiums
  - MOU salary increases for POA and IAFF (\$1.4 million)
  - Elimination of CVEA furlough (\$0.4 million)

- A net increase of 7.1 positions budgeted in the General Fund, this includes transfers from other funds and new positions proposed as part of the fiscal year 2012-13 budget

These increases were partially offset by the reinstatement of salary savings for normal attrition and for pending retirements and the full implementation of the employees contributing towards retirement costs

- CIP Project Expenditures – This category reflects an increase of \$2.9 when compared to the prior year. The fiscal year 2011-12 amended budget reflects the elimination of two projects that were funded via tax allocation bonds from the RDA. These budget appropriations were made in March 2011 but subsequently found to be inconsistent with the legislation eliminating redevelopment agencies. This change resulted in a negative budget during fiscal year 2011-12. The fiscal year 2012-13 budget includes the following revenue offset projects:

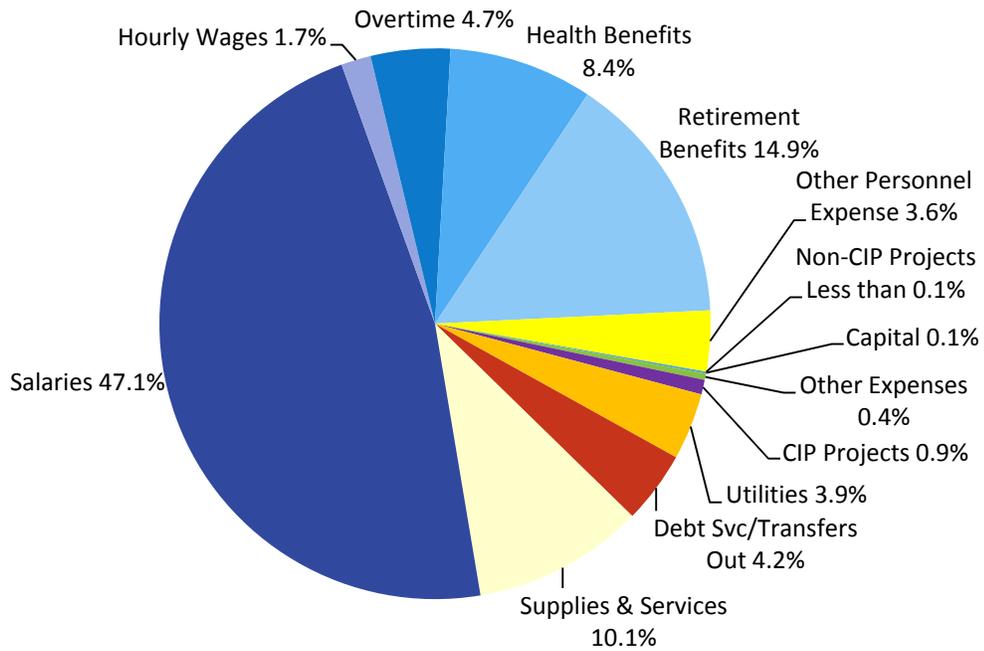
- Citywide Park Improvements SDGE ROW
- Loma Verde Recreation Center
- Third Avenue Streetscape

During fiscal year 2011-12, Council approved an appropriation for the Bonita/Long Canyon repair CIP that was funded from reserves. The fiscal year 2012-13 proposed budget includes an additional \$514,000 for this project, which will also be funded through the use of General Fund reserves.

- (Operating) Capital Expenditures – This category reflects a decrease of \$0.3 million when compared to the prior year. This decrease reflects the elimination of one-time computer equipment purchases included in the fiscal year 2011-12 budget.

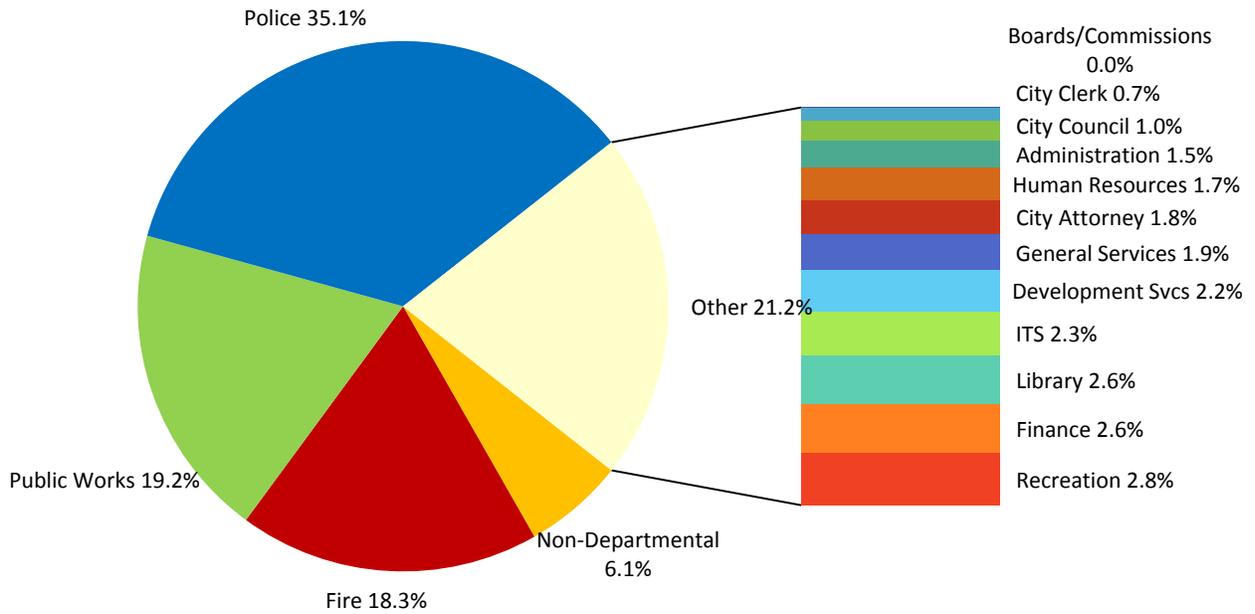
## General Fund Expenditures by Category

Fiscal Year 2012-13



## General Fund Expenditures by Department

Fiscal Year 2012-13



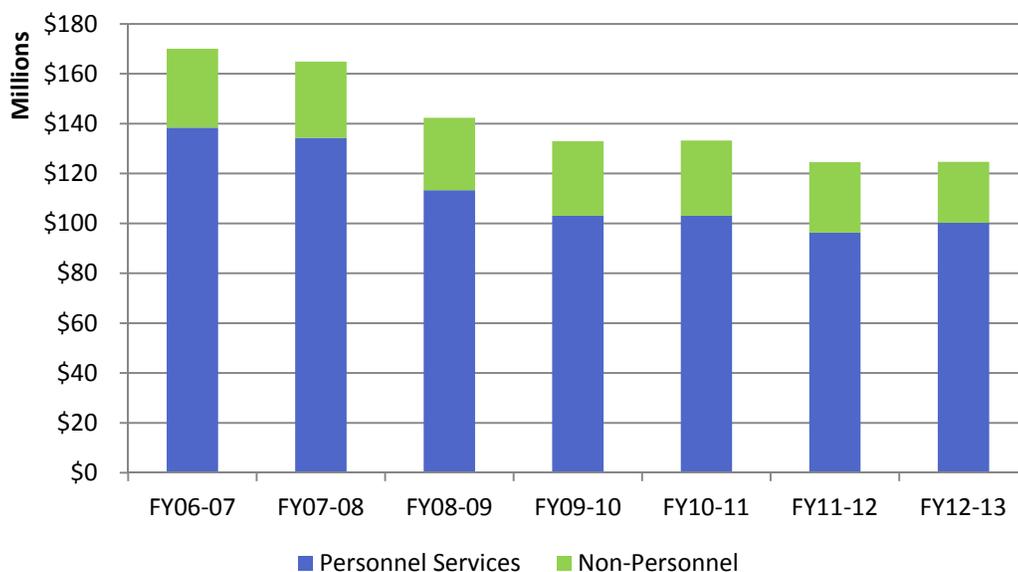
Note: The chart above does not reflect net cost of each department, only their expenditure allocations.

## PERSONNEL SERVICES EXPENDITURES AS A PERCENT OF BUDGET

Personnel Services expenditures (employee salaries and benefits) are the largest component of General Fund expenditures. At the beginning of fiscal year 2006-07, personnel services represented 81.4% of the overall general fund budget, compared to the fiscal year 2012-13 proposed level of 80.4%. The reductions in fiscal years 2009 to 2012 are reflective of the major staffing reductions the City has implemented since fiscal year 2006-07 in an effort to keep expenditures in line with declining revenues.

### Personnel and Non-Personnel Services Costs

Council Adopted Budget



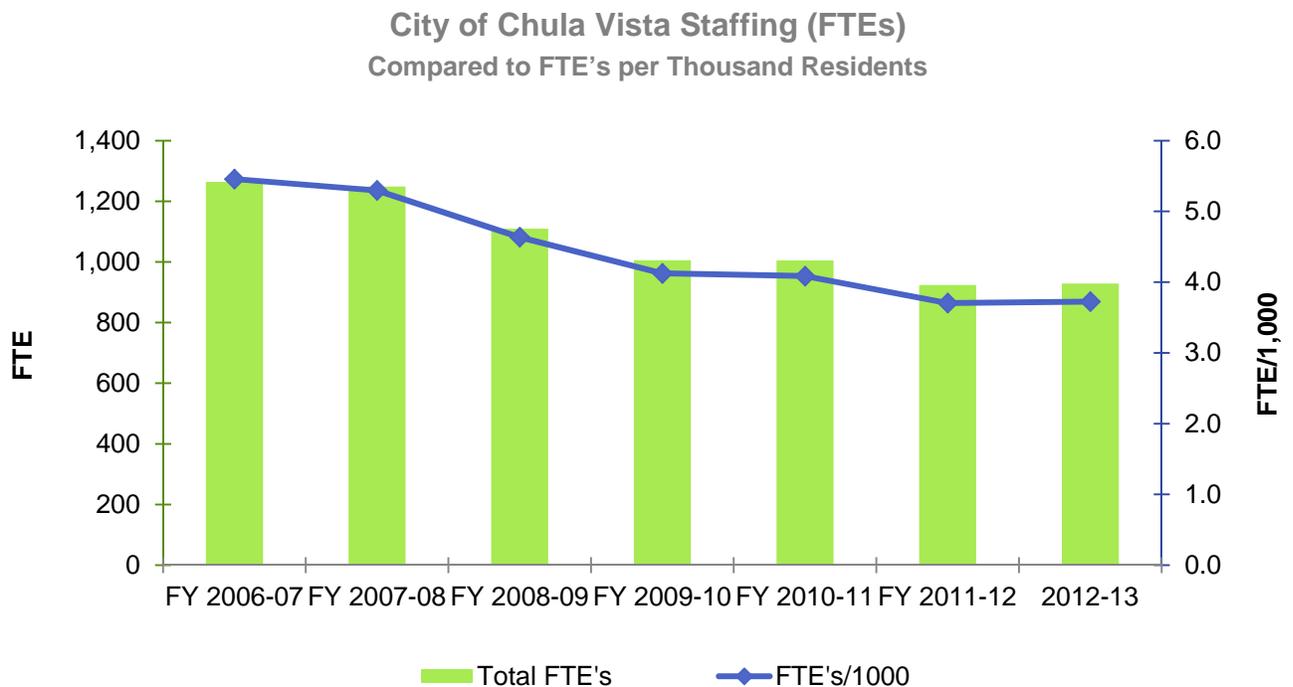
## STAFFING LEVELS

Despite the City's population growing at an average rate of 1.5% over the past 5 years, the number of permanent, benefited employees is 26.5% lower than it was during the fiscal year 2006-07, which represents the peak for staffing. The following table summarizes the staffing changes by service category from fiscal year 2006-07 to fiscal year 2012-13. During this period, positions have been eliminated throughout the City including: Community Services (66.6% decrease), Development and Maintenance Services (34.2% decrease), and Legislative and Administrative departments (30.8% decrease). In Public Safety, positions were eliminated from the Fire Department primarily due to the transition to contractual fire dispatch services (10.6% decrease), and from the Police Department (9.7% decrease).

## Staffing Level FY 2006-07 to FY 2012-13

Council Adopted Budget	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 07 -FY 13 Δ
Legislative and Administrative	144.50	140.00	128.50	100.50	104.75	100.50	100.00	-44.50
Development and Maintenance	472.75	458.25	398.25	357.75	351.75	308.75	311.25	-161.50
Public Safety	532.50	540.50	493.50	480.50	482.50	477.50	479.50	-53.00
Community Services	114.00	109.75	89.25	66.25	65.75	38.00	38.10	-75.90
<b>Total City Staff</b>	<b>1,263.75</b>	<b>1,248.50</b>	<b>1,109.50</b>	<b>1,005.00</b>	<b>1,004.75</b>	<b>924.75</b>	<b>928.85</b>	<b>-334.90</b>

Budget constraints necessitated the net elimination of 334.9 full time equivalent (FTE) positions from the City's peak employment of 1,263.75 FTEs during fiscal year 2006-07. Due to these cuts, the FTE per thousand residents has decreased from 5.5 employees per thousand residents in fiscal year 2006-07 to an estimated 3.7 employees per thousand residents in fiscal year 2012-13. From January 2007 to January 2012, the city has seen an increase of 3,570 housing units and 17,785 residents. The City has also added 28 parkland acres, 42 center lane miles of streets and 34 miles of sewer capacity during the same period of time.



## SALARY ADJUSTMENTS

Over the last several years, the City's bargaining groups worked with City management to reach new agreements that reduced personnel costs by making adjustments to employee compensation that included wage concessions and pension reform. The fiscal year 2012-13 budget, reflects the full implementation of employee pension reform by all City bargaining groups. IAFF and POA will receive MOU salary increases as listed in the table below.

### Summary of Cost of Living Adjustment (COLA) and Pension Contributions by Bargaining Group

Bargaining Unit	MOU Agreement	FISCAL YEAR				
		FY 10-11	FY 11-12		FY 12-13 <sup>1</sup>	
		11-Jan	11-Jul	12-Jan	12-Jul	13-Jan
Police Officers Association (POA) <sup>2</sup>	COLA Increase	1.00%	1.00%	1.50%	1.50%	1.00%
	Pension Contribution	3.00%	4.50%	6.75%	9.00%	9.00%
International Assoc. of Firefighters (IAFF)	COLA Increase	0.00%	0.00%	0.00%	2.00%	2.50%
	Pension Contribution	9.00%	9.00%	9.00%	9.00%	9.00%
Chula Vista Employees Assoc. (CVEA)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	2.00%	4.00%	6.00%	8.00% <sup>3</sup>	8.00%
Western Council of Engineers (WCE)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	4.00%	8.00%	8.00%	8.00%	8.00%
Executives (Exec)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	8.00%	8.00%	8.00%	8.00%	8.00%
Senior Managers (SM)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	8.00%	8.00%	8.00%	8.00%	8.00%
Mid Managers/Professional (MM/PROF)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	8.00%	8.00%	8.00%	8.00%	8.00%
Confidential (CONF)	COLA Increase	0.00%	0.00%	0.00%	--	--
	Pension Contribution	8.00%	8.00%	8.00%	8.00%	8.00%

Notes:

<sup>1</sup>The current contracts with CVEA, CVMM/PROFA, and WCE expire on 6/30/2012. The contracts with IAFF and POA expire on 6/30/2013.

<sup>2</sup>As part of the most recent side letter, POA is scheduled to receive longevity pay beginning July 1, 2012. Employees shall receive longevity pay in the form of a 3% increase in their base pay when they have served fifteen or more complete years of full time service.

<sup>3</sup>CVEA 8.00% pension contribution effective 6/30/12

<sup>4</sup>The City Council also began contributing 8% towards their pension costs in January 2011. Per the City Charter, Council compensation is based on the salary of a Judge of the Superior Court of the State of California.

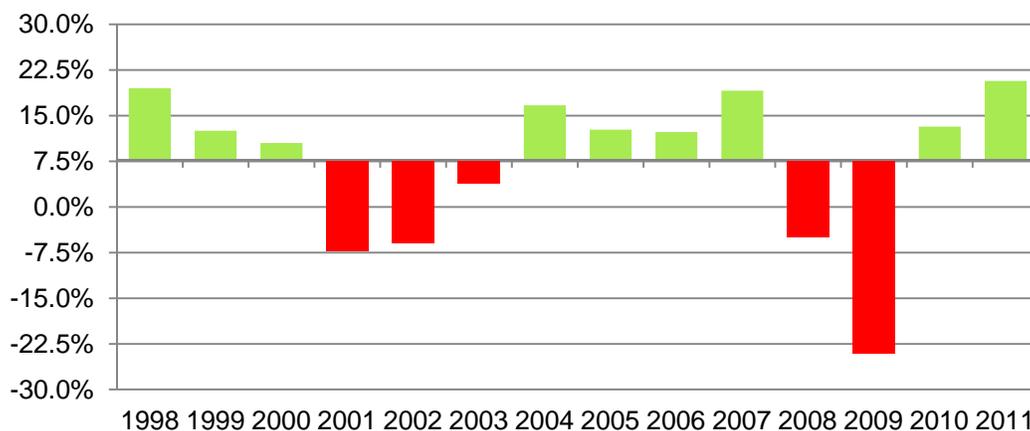
## RISING RETIREMENT COSTS

The increase in CalPERS costs is a significant budgetary challenge facing the City. The two key factors driving the increased costs were the significant investment losses experienced by CalPERS and enhanced benefits during the same time period. The payments made to the retirement system equal 16.2% of the City's General Fund for fiscal year 2012-13.

Prior to fiscal year 2005-06, the CalPERS investment pool assumed a rate of return of 8.25% and any market gains (or losses) less than that amount could significantly affect the City's overall contribution rate. In fiscal year 2005-06, CalPERS adjusted their investment return assumption to 7.75% and have since adopted an asset smoothing method whereby any losses are spread out over a 15 year period to reduce the City's exposure to market volatility. At the March 14, 2012 meeting, the CalPERS Board of Administration approved a recommendation to lower the rate investment return assumption from 7.75% to 7.5%. This will increase public agency employer rates in fiscal year 2013-14. It is unknown at this time what the employer rate increase will be for Chula Vista but they are expected to be significant.

The following graph shows the actual market rates of return for the CalPERS investment portfolio relative to the assumed rate of return.

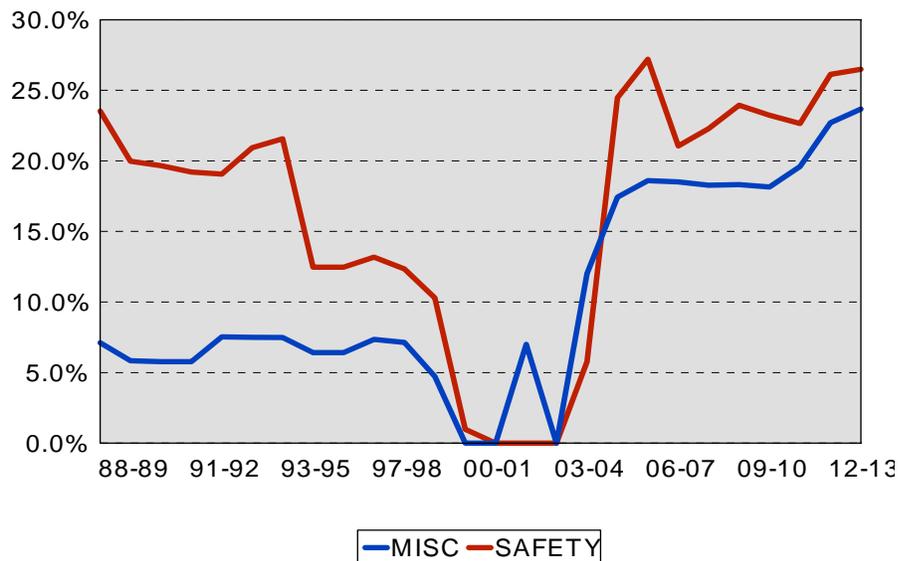
**CalPERS Historical Market Value Rates of Return**  
Relative to Assumed Investment Return of 7.5%



The budgetary impacts caused by the increased employer contribution rates have been significant. It should be noted that the overall decrease in PERS costs in fiscal years 2008, 2009, and 2010 is a direct result of positions being eliminated from the budget; CalPERS rates have increased during this same period. CalPERS rates are expected to continue to increase over the next several years due to the significant investment losses experienced in 2008 and 2009, the various early retirement incentive programs the City has offered over the last few years in order to minimize layoffs, and the reduction of the assumed rate of investment return.

The impact of these increases will be partially offset as a result of negotiations with city bargaining groups that resulted in the implementation of pension reform. Under the negotiated pension reform, employees have agreed to pay their share of pension costs thereby reducing the impact of pension cost increases to the City's budget. Miscellaneous employees contribute 8% of their salary and public safety employees contribute 9% of their salary towards pension costs.

**CalPERS Rates**  
Fiscal Years 1987-88 to 2012-13



**Notes:**

1. Misc. Employee – the 8% employee share is paid by the City as negotiated with individual employee bargaining group. As of January 2011, all miscellaneous employee groups agreed to pay their portion of the employee retirement contribution.
2. Safety Employee – the 9% employee share was paid by the employee from 87/88 through 93/94. In 94/95 both police and fire paid 7% and the City paid 2%. In 95/96 police and fire paid 7% and 4% respectively with the City picking up 2% and 5% respectively as negotiated. For 96/97 and 97/98 police paid 7% and the City paid 2% and the City paid the entire 9% for fire. From 98/99 to 09/10 the City has paid the entire 9% as negotiated with Police and Fire. As of January 2011, all safety employee groups agreed to pay their portion (9%) of the employee retirement contribution.
3. The City's employer contribution rates rose from 0% for public safety and 0% for miscellaneous in fiscal year 2001-02, during a time the City was "super funded", to 20.02% to 14.78% respectively in fiscal year 2003-04.

## HEALTH CARE COSTS

Kaiser and PacifiCare/AETNA<sup>1</sup> insurance premiums have increased an average of 7.8% per year since the beginning of fiscal year 2006-07. Taking into account the compounding effect of these increases over time, Kaiser premiums have increased 42.0% during this time while PacifiCare/AETNA premiums have increased 40.1% over the same period. The annual budget for flexible spending accounts has increased from \$11.5 million in fiscal year 2006-07 to \$12.4 million in fiscal year 2012-13. This marks a notable increase as the City's workforce has been significantly reduced over the same period of time. Recent discussions with health care professionals indicate these high trends in health care costs are likely to continue for the foreseeable future, with an estimated averaged increase of 9.6% effective January 2012. The anticipated increase in health care costs is included in the fiscal year 2012-13 budget.

### Premium Increases by Health Care Provider (FY 2006-07 to FY 2011-12)

Date of Premium Increase	Kaiser	PacifiCare/ AETNA <sup>1</sup>	Average
January 2007	8.5%	16.4%	12.5%
January 2008	5.0%	-2.8%	1.1%
January 2009	8.9%	4.0%	6.5%
January 2010	5.6%	15.3%	10.5%
January 2011	5.3%	8.0%	6.7%
January 2012	12.1%	7.0%	9.6%
<b>Annual Average Premium Increase</b>	<b>7.6%</b>	<b>8.0%</b>	<b>7.8%</b>

<sup>1</sup> Effective January 2009, the City switched from PacifiCare to AETNA

## GENERAL FUND REVENUE SUMMARY

The proposed operating budget for fiscal year 2012-13 totals \$123.6 million. The estimated reimbursement revenue for Capital Improvement Projects (CIP) totals \$0.6 million. Combined, estimated General Fund revenues for fiscal year 2012-13 General Fund total \$124.1 million. This reflects a decrease of \$0.9 million (0.7%) when compared to the estimated revenues for FY 2011-12 and a \$4.6 million (3.6%) decrease when compared to the fiscal year 2010-11 actual revenues.

<b>CHULA VISTA GENERAL FUND REVENUES</b>	
in thousands (000)	
FY 10-11 Actual	128,744
FY 11-12 Projected	125,053
<b>FY 12-13 Estimated</b>	<b>124,147</b>
<b>% Change FY 11-12 to FY 12-13</b>	<b>-0.7%</b>

Current economic reports indicate that the nation is slowly showing signs of recovery with positive but weak growth. The estimated revenues for Chula Vista reflect mixed indicators - sales tax revenues are anticipated to increase moderately in the coming fiscal year while property tax revenues are expected to decrease slightly. The fiscal year 2011-12 budget included the one-time use of \$3.0 million from the Economic Contingency Fund, this revenue has been eliminated. The changes in all other revenue categories were not sufficient to fully make up the loss of this revenue but there are some positive signs that local revenues are beginning to stabilize.

The following table compares the fiscal year 2012-13 estimated revenues to projected revenues for fiscal year 2011-12.

**General Fund Revenues**  
In Thousands (000)

Category	FY 2010-11 Actual	FY 2011-12 Projected	FY 2012-13 Estimated	Change
Property Taxes	\$ 24,712	\$ 24,788	\$ 24,665	\$ (123)
Sales Tax	\$ 26,702	\$ 26,797	\$ 27,834	\$ 1,037
Motor Vehicle License Fees	\$ 16,943	\$ 16,288	\$ 16,125	\$ (163)
Development Revenue	\$ 1,403	\$ 1,339	\$ 985	\$ (354)
Interfund Reimbursements	\$ 10,585	\$ 9,760	\$ 9,947	\$ 187
Transfers From Other Funds	\$ 12,362	\$ 12,102	\$ 11,859	\$ (243)
Franchise Fees	\$ 8,260	\$ 7,793	\$ 7,939	\$ 146
Charges for Services	\$ 5,375	\$ 6,752	\$ 6,526	\$ (226)
Utility Users Taxes	\$ 4,944	\$ 3,405	\$ 3,477	\$ 72
Other Agency Revenue	\$ 1,355	\$ 1,393	\$ 2,113	\$ 720
Other Local Taxes	\$ 1,862	\$ 1,970	\$ 2,046	\$ 76
Other Revenues	\$ 1,525	\$ 4,726	\$ 1,504	\$ (3,222)
Transient Occupancy Taxes	\$ 2,059	\$ 2,109	\$ 2,128	\$ 19
Use of Money and Property	\$ 6,924	\$ 2,412	\$ 2,416	\$ 4
Licenses and Permits	\$ 672	\$ 928	\$ 852	\$ (75)
Police Grants	\$ 1,352	\$ 1,253	\$ 1,285	\$ 33
Fines, Forfeitures & Penalties	\$ 1,709	\$ 1,238	\$ 1,892	\$ 654
<b>Total Operating Budget</b>	<b>\$ 128,744</b>	<b>\$ 125,053</b>	<b>\$ 123,596</b>	<b>\$ (1,458)</b>
Capital Projects	\$ -	\$ -	\$ 551	\$ 551
<b>Total General Fund</b>	<b>\$ 128,744</b>	<b>\$ 125,053</b>	<b>\$ 124,147</b>	<b>\$ (906)</b>

Major revenue increases are reflected in the following categories:

- Sales Tax – This category reflects an increase of \$1.0 million based on the most recent information provided by the City’s sales tax consultants and the trend for the current fiscal year. Staff will continue to evaluate the projected revenues for the coming fiscal year based on the most recent sales tax trends.
- Other Agency Revenue – This category reflects an increase of \$0.7 million. This increase reflects the agreement with American Medical Response (AMR) to reimburse the City for the

costs to provide basic life support (BLS) services (0.6 million). Other increases in this category reflect additional state grant revenue (\$0.1 million).

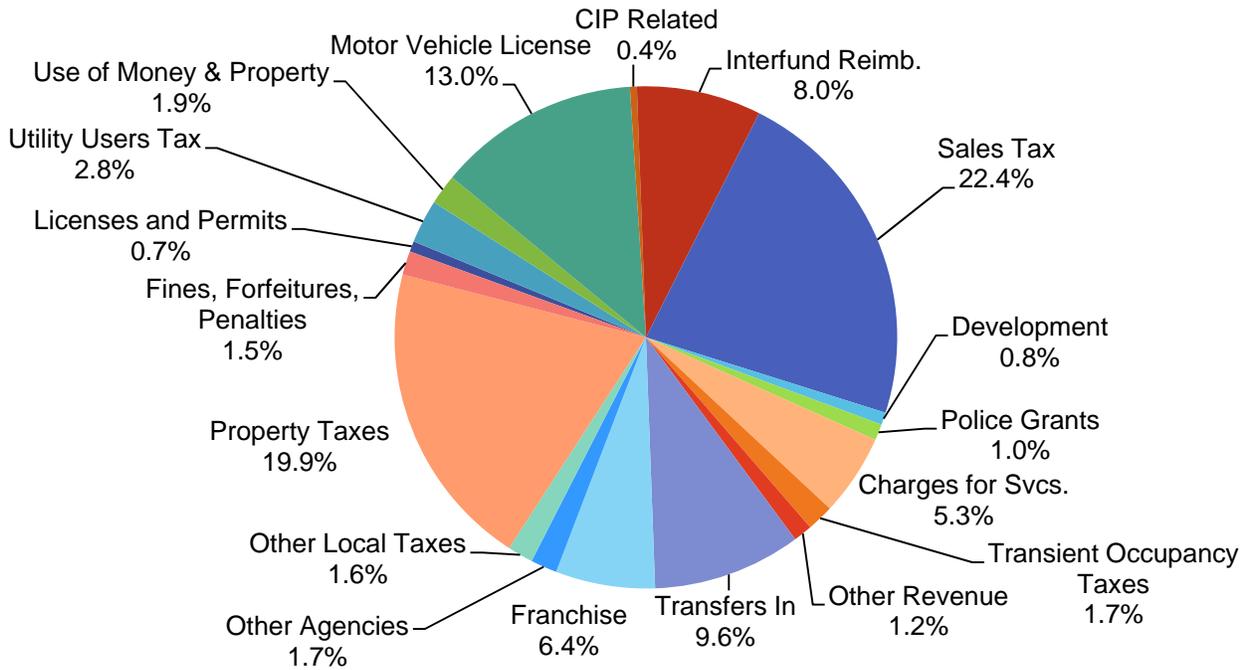
- Fines, Forfeitures & Penalties – This category reflects an increase of \$0.7 million. This change reflects increases in Negligent Vehicle Impound Processing Fees, Code Enforcement Violations, Ordinance Violation Fines, Parking Citations, and Library Fines.
- Interfund Reimbursements – This category reflects an increase of \$0.2 million. This increase reflects increases in PFDIF staff time reimbursements from prior years.

These revenue increases are offset by the decreases in the following revenue categories:

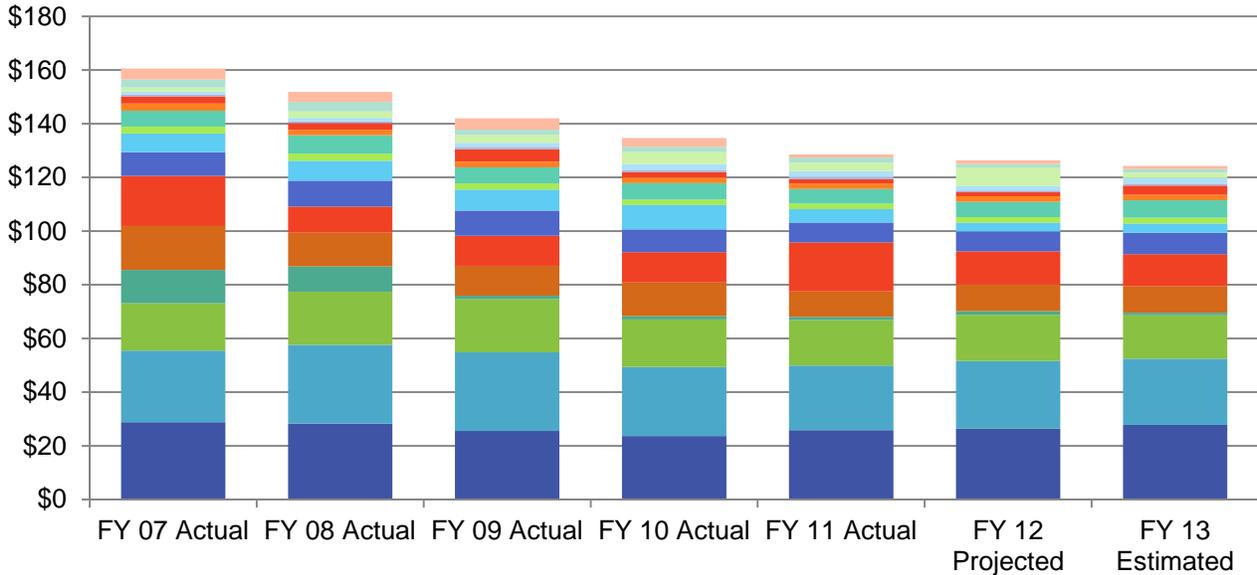
- Other Revenues – This category reflects a decrease of \$3.2 million. This decrease reflects the elimination of the use of Economic Contingency Reserves (\$3.0 million). These reserves were used to balance the fiscal year 2011-12 budget. Reductions in accounts receivables, donations, and miscellaneous revenues (\$0.2 million) account for the balance of the decrease in this category.
- Development Revenue – This category reflects a decrease of \$0.4 million. This decrease reflects a conservative base for development related revenues.
- Transfers From Other Funds – This category reflects a decrease of \$0.2 million. The decrease reflects the elimination of the transfer in from the SW/TCII/Otay Valley Merged Project Area as well as a smaller transfer in from Other Transportation Programs.
- Charges for Services – This category reflects a decrease of \$0.2 million. The decrease reflects the elimination of Abandoned Vehicle Abatement Reimbursement revenue due to the sunset of state law allowing for collection of this revenue.

The following charts provide a summary view of the major General Fund revenue sources.

## General Fund Revenues by Category Fiscal Year 2012-13



## Historical and Estimated General Fund Revenue Sources Fiscal Years 2006-07 through 2012-13



- Sales Tax
- Property Taxes
- Motor Vehicle Licenses
- Development Rev.
- Interfund Reimb.
- Transfers In
- Franchise Fees
- Utility Users Taxes
- TOT
- Charges for Services
- Other Local Taxes
- Other Revenue
- Licenses & Permits
- Fines Forfeitures & Penalties
- Use of Money & Property
- Police Grants
- Other Agency Revenue

Following is a description of the City's major revenue sources along with a brief discussion of the trends impacting these revenues for the fiscal year 2012-13.

## **SALES TAX**

Prior to fiscal year 2004-05, the City received 1% of sales tax revenue applied to all taxable retail sales occurring within the City limits. Beginning in fiscal year 2004-05, the State reduced the local allocation by 0.25% and applied these funds as security for the State's Economic Recovery Bonds. The State committed to replacing the 0.25% sales tax revenues dollar-for-dollar in local property taxes from the County Educational Revenue Augmentation Fund (ERAF). For forecasting and comparison purposes, sales tax revenues are projected at the full 1% rate.

Sales tax revenues are collected by the State at a rate of 8.75% for the San Diego County region. The sales tax revenues are then allocated based on the following rates:

State	7.00%
State Fiscal Recovery Fund (Economic Recovery Bonds)	0.25%
Local Jurisdiction (City or County of place of sale/use)	0.75%
Local Transportation Fund (County of place of sale/use)	0.25%
Local San Diego County Transnet Funding	<u>0.50%</u>
*Total Sales Tax Rate – Chula Vista	8.75%

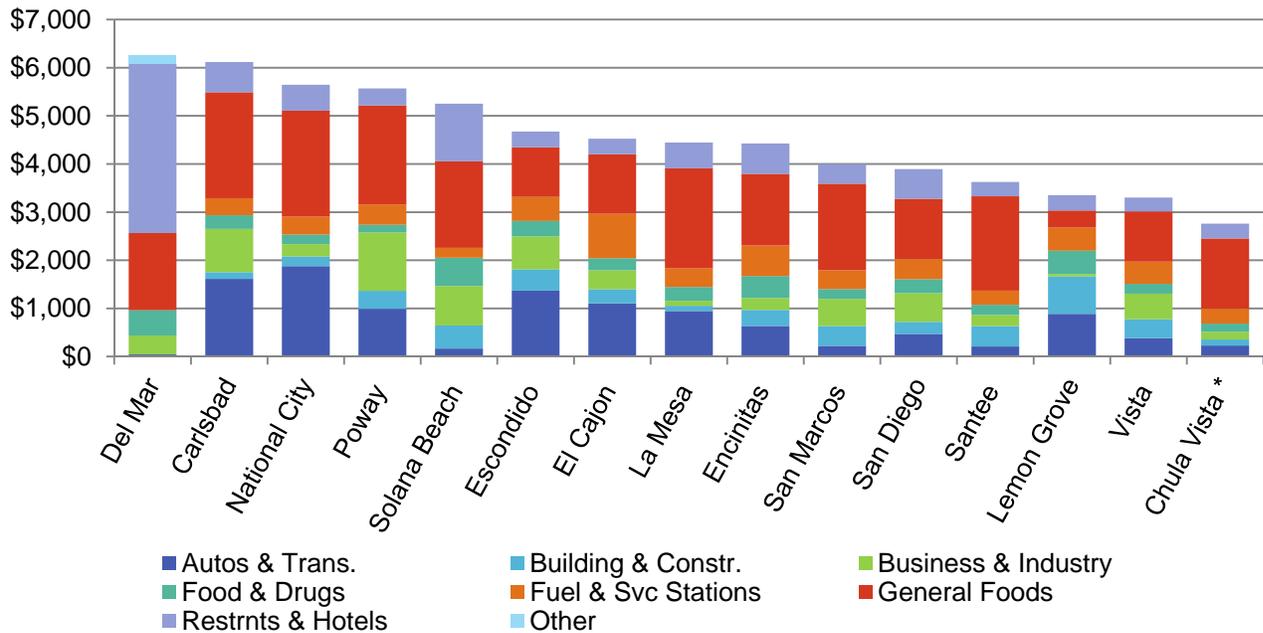
\*Total sales tax rates will vary by City due to local sales tax initiatives. For example, National City's sales tax rate is 9.75% due to voter approved increase of 1% funding public services.

Sales tax revenue is highly sensitive to economic conditions, and reflects the factors that drive taxable sales, including the levels of unemployment, consumer confidence, per-capita income, and business investment. Sales tax revenue is the City's largest discretionary revenue source, accounting for 22.4% of total revenue for the General Fund in fiscal year 2012-13. Due to the economic recession consumer spending has decreased significantly nationwide. Recent trends show that sales tax revenues are beginning to improve due to modestly improved economic indicators. The positive trend is expected to continue in fiscal year 2012-13 and is reflected in the projections with an increase of 3.9% or approximately \$1.0 million from the fiscal year 2011-12 projection.

Chula Vista continues to be challenged in the generation of taxable sales per capita when compared to other County cities. As noted on the following chart, taxable sales per capita for the City is only \$2,762 while Del Mar has the highest taxable sales per capita at a rate of \$6,262. This comparison indicates that the City's residents spend a high percentage of their retail dollars elsewhere. It seems clear that the City must continue to place a high priority on developing the

retail business base by focusing on projects such as the expansion of the auto park and the Millenia project in order to improve the City's long-term fiscal health.

### Taxable Sales Per Capita



\* Chula Vista Ranks 15<sup>th</sup> out of 18 cities in San Diego County. The chart above does not represent all 18 cities.

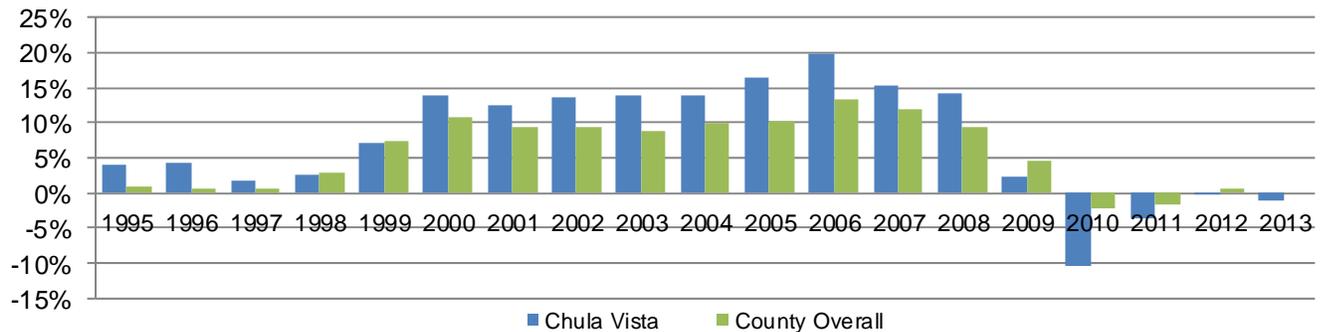
In partnership with the Chula Vista Chamber of Commerce, the City created the Shop/Dine Chula Vista public awareness campaign designed to encourage residents to spend money in their own city. In conjunction with the campaign, a shopping and dining guide is available to the public that provides listings of local shopping centers and restaurants. Dollars for Dining coupons offer discounts at participating restaurants. By spending money locally, residents support local retailers and restaurants and invest in the community.

### PROPERTY TAX

Property tax revenues have continued to fall throughout this economic recession with Chula Vista being one of the hardest hit areas. The large number of foreclosures has depressed housing values, and the significant drop in home resale prices has dramatically reduced supplemental property tax revenues. Supplemental property taxes are calculated based on the difference between the current value of a property and the resale value of the property. Typically, property

values increase as a property is resold. Historically, since 1995 Chula Vista kept pace or exceeded the County average assessed valuation growth as result of new development and increasing property values. More recently however, the current housing crisis has caused most home resale values to drop resulting in a large reduction in supplemental property tax revenue. This history is depicted in the following graph.

**Historical Change in Assessed Value**  
City of Chula Vista and Countywide Comparison



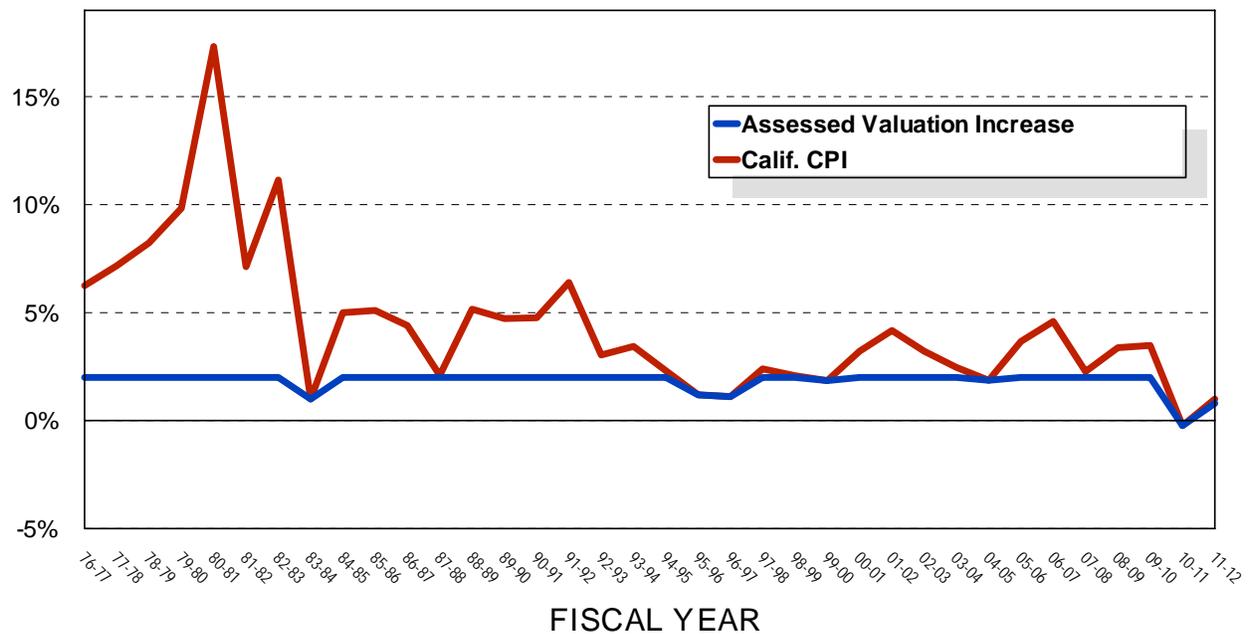
Source: County of San Diego Assessors Office. The 2013 assessed value change is a preliminary estimate.

Property tax revenues comprise the City’s second largest discretionary revenue source and accounts for 19.9% of the total revenue for the General Fund. This revenue source is estimated at \$24.8 million for fiscal year 2011-12 and is projected to decrease slightly to \$24.7 million in fiscal year 2012-13. Revenues are based on a 1.0% levy on the assessed value of all real property. Under the terms of Proposition 13, which was passed 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.

In fiscal year 2009-10 assessed values decreased by 10.4% and fell an additional 3.8% in fiscal year 2010-11. Fiscal year 2010-11 marked the first year since the passage of Proposition 13 that a positive adjustment based on an increase in the CPI was not applied to the assessment roll by the County Assessor’s Office. This increase was not applied as result of a decrease in the CPI for 2010. This decrease in the CPI 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. Fiscal year 2011-12 assessed values remained relatively flat with a decrease of 0.1%. Based on the most

current data from the County of San Diego Assessors Office, a decrease of 1.0% in assessed valuation is assumed for fiscal year 2012-13.

### Historical Changes in Assessed Value vs Changes in the Calif. CPI



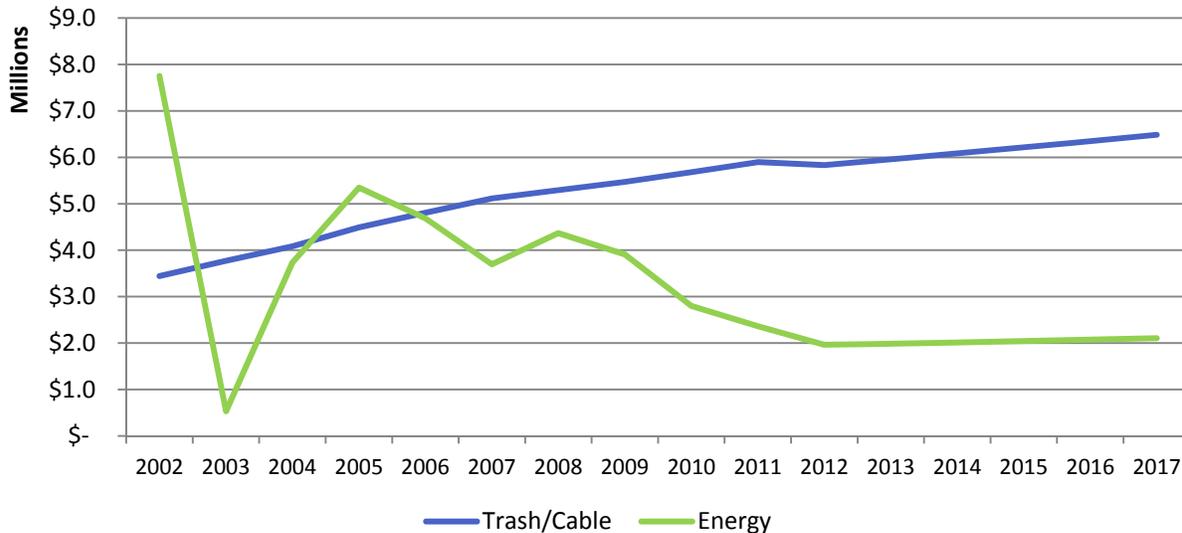
### FRANCHISE FEES

Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (2% on gas and 1.25% on electricity), trash collection franchises (9.05% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E is the single largest generator of franchise fees and accounts for approximately 33% of the total franchise revenues. SDG&E collects the franchise fee from Chula Vista customers which can vary due to usage trends. Trash franchise fees and cable fees are more predictable due to the fixed rates charged and the monthly and quarterly receipt of the revenues respectively. Revenue growth is projected based on population and inflation factors.

The following illustrates the historic and projected revenue trends for the City's Franchise Fee revenue. As shown in the following chart, a decrease of 5.6% is projected for fiscal year 2011-12 when compared to fiscal year 2010-11 actual franchise fee revenues. This decrease reflects the

closure of the power plant. The fiscal year 2012-13 budget assumes that franchise fee revenues will increase by 1.9% when compared to fiscal year 2011-12 estimated revenues based on recent trends.

**Franchise Fee Revenues**



**MOTOR VEHICLE LICENSE FEES**

The Vehicle License Fee (VLF) was initially established in 1948 and directed to local government. The State originally assessed a 2% of value on car registrants on behalf of local governments. In May 2004, in an attempt to assist with the State’s fiscal crisis, the State dropped the VLF fee from 2% to 0.65%.

Until fiscal year 2011-12, the State back-filled this fee reduction with other State funds, with the exception for the first three months of fiscal year 2004-05. In fiscal year 2011-12, the State eliminated the backfill. This resulted in the loss of approximately \$687,000 annually for the City of Chula Vista.

Beginning in fiscal year 2004-05, the local government share of VLF has narrowed. Cities continue to receive .65% portion of the fee directly from the State, but this amount is now net of County realignment and administrative reductions. The City’s VLF revenues now fluctuate along with assessed values that are driven by changes in the real estate market. These fluctuations had a negative impact in the fiscal year 2010-11 budget due to the continued decline in the housing market. Fiscal year 2011-12 estimated revenues project an additional drop. The fiscal year 2012-13 budget assumes a 1% decrease in VLF revenues due to the projected reduction in assessed values.

## **UTILITY USERS TAX**

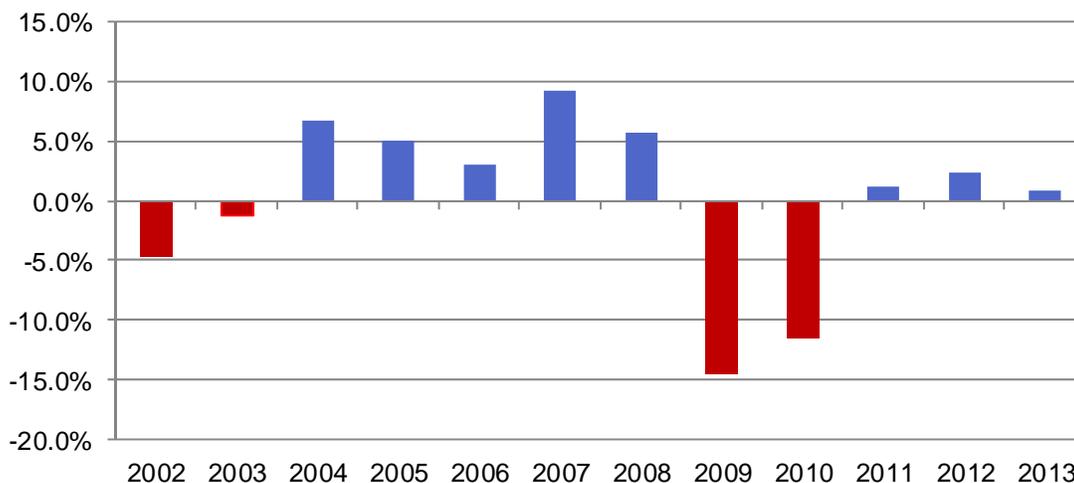
The City adopted its Utility Users Tax (UUT) in 1970. The City of Chula Vista imposes a UUT on the use of telecom at a rate of 5% of gross receipts, natural gas services at a rate of \$0.00919 per therm and \$0.00250 per kilowatt on electricity services, which equates to approximately a 1% tax. Fiscal year 2012-13 energy related UUT is budgeted at \$3.5 million.

## **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%. 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. Several potential new hotel developments are being proposed in the City primarily in the Millenia project (formerly known as the Eastern Urban Center project), and the Bayfront.

During the economic recession, TOT revenue dropped due to the lack of discretionary spending by consumers. According to industry experts, 2011 saw positive growth nationwide. The San Diego Convention and Visitors Bureau Monthly Tourism Industry Report dated April 2012 reports that in California, “The overall, first quarter statewide hotel occupancy was up 3.7 percent and average room rates were up 4.6 percent – both on par with growth in the U.S. as a whole.” For the San Diego region, it reports, “2011 ended with a surge of visitors to San Diego. Visits in the fourth quarter grew 8.8% which pushed total visits for the year up 4.3%, past 31 million visitors and helped produce record setting room demand for San Diego hotels. Beyond 2012, an improved economic outlook will help drive visitor growth higher through 2014 before tempering again in 2015.” As part of the City’s economic development strategy, adding hotels in Chula Vista would position the City to capture tourism dollars. For the fiscal year 2012-13 budget, TOT revenue is projected to show slight gains of just under 1.0%. The following chart shows the percentage change in TOT revenues compared to prior year.

### TOT Revenues Percent Change Year by Year



#### **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 and property tax consultants, the County Assessor and by reviewing regional and local economic forecasts provided by the UCLA Anderson Forecast and the University of San Diego's Index of Leading Economic Indicators for San Diego County, respectively. A \$2.5 million decrease in other revenues is reflected in the fiscal year 2012-13 proposed budget. As previously discussed, the decrease largely reflects the elimination of the use of \$3.0 million from the Economic Contingency Reserve offset by increases in reimbursement revenues as well as increases associated with the Phase III update of the Master Fee Schedule.



# GENERAL FUND DEPARTMENT SUMMARY

The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2012-13 the General Fund operating budget (excludes capital improvement projects) totals \$123.6 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
- Planning and Building
- 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.



# CITY COUNCIL

## MISSION STATEMENT

The City Council is comprised of a fulltime Mayor and four part-time Councilmembers. The Mayor and City Council are elected at-large, and each holds office for a four-year term. The City Council reviews and approves the budget, enacts ordinances, authorizes public improvements, adopts traffic regulations, approves contracts, sits as the Housing Authority, and oversees the Successor Agency to the Redevelopment Agency.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	516,795	602,104	630,250	751,383
Hourly Wages	128,383	131,935	164,817	5,904
Health Benefits	123,410	137,277	145,688	198,916
Retirement Benefits	169,337	178,330	188,477	208,579
Other Personnel Expense	51,484	47,679	54,684	56,305
<b>Personnel Expenses Subtotal</b>	<b>989,409</b>	<b>1,097,325</b>	<b>1,183,916</b>	<b>1,221,087</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	120,685	42,132	100,813	78,487
Utilities	1,370	1,546	1,890	1,890
<b>Non-Personnel Expenses Subtotal</b>	<b>122,055</b>	<b>43,678</b>	<b>102,703</b>	<b>80,377</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,111,464</b>	<b>\$1,141,003</b>	<b>\$1,286,619</b>	<b>\$1,301,464</b>
<b>REVENUES</b>				
Revenue from Other Agencies	0	72,948	128,005	114,727
Other Revenue	0	0	4,088	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$72,948</b>	<b>\$132,093</b>	<b>\$114,727</b>
<b>REVENUE RECOVERY %</b>	<b>N/A</b>	<b>6%</b>	<b>10%</b>	<b>9%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>

# BOARDS & COMMISSIONS

## MISSION STATEMENT

The process of establishing boards and commissions is one that began with the City Charter as a method to give citizens a greater voice in the determination of policies at all levels of government. Four commissions were established by the Charter- the Planning Commission, the Board of Library Trustees, Civil Service Commission, and the Parks & Recreation Commission. All other boards and commissions have been established through an ordinance or resolution since that time in order to meet a specific need of the City Council. The members for Chartered commissions are appointed by a majority vote of the City Council, with applications for these appointments accepted throughout the year from all interested residents.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Non-Personnel Expenses</b>				
Supplies and Services	3,324	8,723	25,076	40,076
<b>Non-Personnel Expenses Subtotal</b>	<b>3,324</b>	<b>8,723</b>	<b>25,076</b>	<b>40,076</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,324</b>	<b>\$8,723</b>	<b>\$25,076</b>	<b>\$40,076</b>
<b>REVENUE RECOVERY %</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# CITY CLERK/ELECTIONS

## MISSION STATEMENT

The City Clerk's Office is committed to accurately recording and preserving the actions of the City Council; safeguarding all vital, historic and permanent records of the City; providing information and support to the City Council, City staff, and the public in a timely, courteous and fiscally responsible manner; and administering open and free elections in accordance with statutory requirements.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	452,758	441,857	393,990	394,816
Health Benefits	75,303	66,752	66,082	72,284
Retirement Benefits	142,386	132,339	113,911	115,792
Other Personnel Expense	21,276	20,719	19,795	17,581
<b>Personnel Expenses Subtotal</b>	<b>691,723</b>	<b>661,667</b>	<b>593,778</b>	<b>600,473</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	204,120	134,031	358,792	237,621
Utilities	569	517	445	628
<b>Non-Personnel Expenses Subtotal</b>	<b>204,689</b>	<b>134,548</b>	<b>359,237</b>	<b>238,249</b>
<b>TOTAL EXPENDITURES</b>	<b>\$896,412</b>	<b>\$796,215</b>	<b>\$953,015</b>	<b>\$838,722</b>
<b>REVENUES</b>				
Charges for Services	85,656	55,614	17,535	21,600
Other Revenue	0	8,521	8,163	0
<b>TOTAL REVENUES</b>	<b>\$85,656</b>	<b>\$64,135</b>	<b>\$25,698</b>	<b>\$21,600</b>
<b>REVENUE RECOVERY %</b>	<b>10%</b>	<b>8%</b>	<b>3%</b>	<b>3%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>6.50</b>	<b>6.50</b>	<b>5.00</b>	<b>5.00</b>

# CITY ATTORNEY

## MISSION STATEMENT

The mission of the City Attorney's Office is to provide high quality legal services to the City in order for the City to operate in a lawful and effective manner, safeguard taxpayer resources and to improve quality of life for City residents.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	961,545	1,102,580	1,232,564	1,352,443
Hourly Wages	0	0	0	1,780
Health Benefits	108,808	122,902	153,847	167,787
Retirement Benefits	303,526	306,962	328,454	374,319
Other Personnel Expense	39,828	43,452	49,342	49,636
<b>Personnel Expenses Subtotal</b>	<b>1,413,707</b>	<b>1,575,896</b>	<b>1,764,207</b>	<b>1,945,965</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	490,234	381,733	344,025	352,658
Utilities	1,382	1,335	1,745	1,647
<b>Non-Personnel Expenses Subtotal</b>	<b>491,616</b>	<b>383,068</b>	<b>345,770</b>	<b>354,305</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,905,323</b>	<b>\$1,958,964</b>	<b>\$2,109,977</b>	<b>\$2,300,270</b>
<b>REVENUES</b>				
Charges for Services	52,525	20,995	30,000	109,762
Other Revenue	115,882	89,728	88,270	68,270
Transfers In	8,163	8,163	8,163	8,163
<b>TOTAL REVENUES</b>	<b>\$176,570</b>	<b>\$118,886</b>	<b>\$126,433</b>	<b>\$186,195</b>
<b>REVENUE RECOVERY %</b>	<b>9%</b>	<b>6%</b>	<b>6%</b>	<b>8%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>10.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>

# ADMINISTRATION

## MISSION STATEMENT

The mission of the Administration Department is to provide the leadership necessary for the implementation of City Council policies, administration of the organization and delivery of services to our community.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	1,045,095	1,078,075	1,005,968	1,146,740
Hourly Wages	8,885	5,312	117,663	39,420
Health Benefits	122,368	126,641	122,421	150,210
Retirement Benefits	345,636	333,263	285,467	353,897
Other Personnel Expense	51,983	59,507	54,155	36,546
<b>Personnel Expenses Subtotal</b>	<b>1,573,967</b>	<b>1,602,798</b>	<b>1,585,674</b>	<b>1,726,813</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	148,731	88,088	116,555	120,402
Other Expenses	0	13,180	1,000	0
Utilities	1,699	2,901	1,440	1,797
<b>Non-Personnel Expenses Subtotal</b>	<b>150,430</b>	<b>104,169</b>	<b>118,995</b>	<b>122,199</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,724,397</b>	<b>\$1,706,967</b>	<b>\$1,704,669</b>	<b>\$1,849,012</b>
<b>REVENUES</b>				
Other Local Taxes	0	0	50,000	0
Use of Money & Property	0	129	0	0
Charges for Services	51,805	59,669	15,200	50,000
Other Revenue	337,389	368,386	83,518	71,000
<b>TOTAL REVENUES</b>	<b>\$389,194</b>	<b>\$428,184</b>	<b>\$148,718</b>	<b>\$121,000</b>
<b>REVENUE RECOVERY %</b>	<b>23%</b>	<b>25%</b>	<b>9%</b>	<b>7%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>10.00</b>

# INFORMATION TECHNOLOGY SERVICES

## MISSION STATEMENT

The mission of the Information Technology Services Department is to provide technology, planning, development support and management to City employees and departments so they can perform their jobs effectively and meet their strategic goals for the City.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	1,566,437	1,515,006	1,452,593	1,476,162
Hourly Wages	0	27,079	5,000	0
Health Benefits	216,174	212,706	227,600	250,781
Retirement Benefits	466,605	432,028	398,484	408,933
Other Personnel Expense	76,526	92,610	76,665	64,474
<b>Personnel Expenses Subtotal</b>	<b>2,325,742</b>	<b>2,279,429</b>	<b>2,160,342</b>	<b>2,200,350</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	594,821	627,023	621,614	570,592
Capital	83,934	88,004	60,000	88,500
Utilities	44,255	43,085	53,258	53,403
<b>Non-Personnel Expenses Subtotal</b>	<b>723,010</b>	<b>758,112</b>	<b>734,872</b>	<b>712,495</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,048,752</b>	<b>\$3,037,541</b>	<b>\$2,895,214</b>	<b>\$2,912,845</b>
<b>REVENUES</b>				
Use of Money & Property	989	162	1,000	2,000
Charges for Services	4,798	10,146	5,400	15,000
Other Revenue	26,704	12,189	14,060	20,000
Transfers In	20,035	8,868	23,000	8,900
<b>TOTAL REVENUES</b>	<b>\$52,526</b>	<b>\$31,365</b>	<b>\$43,460</b>	<b>\$45,900</b>
<b>REVENUE RECOVERY %</b>	<b>2%</b>	<b>1%</b>	<b>2%</b>	<b>2%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>19.00</b>	<b>19.00</b>	<b>18.00</b>	<b>18.00</b>

# HUMAN RESOURCES

## MISSION STATEMENT

The mission of the Human Resources Department is to provide superior services to employees, departments, and the public to ensure an informed, quality work force and community, while treating everyone with fairness, dignity, and respect.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	1,212,820	1,204,463	1,241,651	1,237,623
Hourly Wages	31,627	27,120	11,519	15,264
Overtime	0	0	410	200
Health Benefits	171,772	172,596	193,668	214,798
Retirement Benefits	357,758	332,173	333,242	343,011
Professional Enrichment	127,630	0	0	0
Other Personnel Expense	71,774	71,783	59,258	55,149
<b>Personnel Expenses Subtotal</b>	<b>1,973,381</b>	<b>1,808,135</b>	<b>1,839,748</b>	<b>1,866,045</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	1,578,016	1,725,358	259,508	270,423
Other Expenses	324	0	1,394	0
Utilities	2,242	1,636	1,538	1,978
<b>Non-Personnel Expenses Subtotal</b>	<b>1,580,582</b>	<b>1,726,994</b>	<b>262,440</b>	<b>272,401</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,553,963</b>	<b>\$3,535,129</b>	<b>\$2,102,188</b>	<b>\$2,138,446</b>
<b>REVENUES</b>				
Charges for Services	43,876	64,639	39,664	65,000
Other Revenue	255,150	221,885	84,110	73,675
Transfers In	106,925	279,154	124,450	124,450
<b>TOTAL REVENUES</b>	<b>\$405,951</b>	<b>\$565,678</b>	<b>\$248,224</b>	<b>\$263,125</b>
<b>REVENUE RECOVERY %</b>	<b>11%</b>	<b>16%</b>	<b>12%</b>	<b>12%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>16.00</b>	<b>16.75</b>	<b>15.00</b>	<b>15.00</b>

# FINANCE

## MISSION STATEMENT

The Chula Vista Finance Department is dedicated to supporting the long-term financial stability of the City and enhancing public and organizational trust through integrity of financial reporting and sound financial practices.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	1,862,018	1,827,280	1,889,492	2,038,223
Hourly Wages	51,650	71,748	105,339	38,169
Health Benefits	279,302	287,411	327,578	360,464
Retirement Benefits	548,132	522,771	535,704	567,859
Other Personnel Expense	118,684	116,560	112,033	95,694
<b>Personnel Expenses Subtotal</b>	<b>2,859,786</b>	<b>2,825,770</b>	<b>2,970,146</b>	<b>3,100,409</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	161,320	155,430	160,068	162,368
Other Expenses	0	0	400	0
Utilities	2,596	2,540	2,500	2,600
<b>Non-Personnel Expenses Subtotal</b>	<b>163,916</b>	<b>157,970</b>	<b>162,968</b>	<b>164,968</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,023,702</b>	<b>\$2,983,740</b>	<b>\$3,133,114</b>	<b>\$3,265,377</b>
<b>REVENUES</b>				
Other Local Taxes	40,415	25,682	37,415	40,000
Fines, Forfeitures, Penalties	0	52,416	31,300	50,000
Use of Money & Property	106,097	106,786	105,944	108,364
Revenue from Other Agencies	0	18,541	0	0
Charges for Services	39,239	39,610	60,800	72,750
Other Revenue	741,440	658,972	633,767	594,543
Transfers In	401,220	299,725	375,000	359,122
<b>TOTAL REVENUES</b>	<b>\$1,328,411</b>	<b>\$1,201,732</b>	<b>\$1,244,226</b>	<b>\$1,224,779</b>
<b>REVENUE RECOVERY %</b>	<b>44%</b>	<b>40%</b>	<b>40%</b>	<b>38%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>26.00</b>	<b>27.00</b>	<b>26.00</b>	<b>26.00</b>

# NON-DEPARTMENTAL

## MISSION STATEMENT

The Non-Departmental budget reflects expenditures and expenditure savings that are not directly related to any single department. The budget includes such items as insurance, interest expense, transfers out to the Public Liability fund, and transfers out to various Debt Service Funds for the General Fund's debt service obligations. This budget also includes all General Fund discretionary revenues.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	0	163,015	0	0
Hourly Wages	0	0	28,530	0
Health Benefits	316,425	99,681	18,336	7,000
Retirement Benefits	(7)	(15,228)	421	0
Professional Enrichment	0	84,806	112,420	215,740
Other Personnel Expense	200,100	2,496	0	(498,000)
<b>Personnel Expenses Subtotal</b>	<b>516,518</b>	<b>334,770</b>	<b>159,707</b>	<b>(275,260)</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	168,507	456,261	1,589,097	1,631,737
Other Expenses	311,291	213,176	162,485	182,300
Capital	0	83,519	226,080	0
Transfers Out	8,354,279	8,972,362	11,721,709	5,053,675
CIP Project Expenditures	454,786	428,936	(1,814,000)	1,065,486
<b>Non-Personnel Expenses Subtotal</b>	<b>9,288,863</b>	<b>10,154,254</b>	<b>11,885,371</b>	<b>7,933,198</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,805,381</b>	<b>\$10,489,024</b>	<b>\$12,045,078</b>	<b>\$7,657,938</b>
<b>REVENUES</b>				
Property Taxes	25,734,370	24,711,851	24,788,367	24,665,351
Other Local Taxes	45,265,719	43,801,992	41,986,267	43,384,658
Use of Money & Property	2,084,496	6,029,014	1,432,958	1,356,260
Revenue from Other Agencies	18,581,248	17,845,082	17,228,029	17,108,074
Charges for Services	140,955	39,618	18,325	134,000
Other Revenue	1,560,656	1,256,485	4,490,393	1,852,167
Transfers In	2,951,136	4,422,042	4,359,164	3,901,130
<b>TOTAL REVENUES</b>	<b>\$96,318,580</b>	<b>\$98,106,084</b>	<b>\$94,303,503</b>	<b>\$92,401,640</b>
<b>REVENUE RECOVERY %</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# ANIMAL CARE FACILITY

## MISSION STATEMENT

The mission of the Chula Vista Animal Care Facility is to ensure the health and safety of animals and citizens in Chula Vista, Imperial Beach, National City and Lemon Grove.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	851,267	881,744	861,198	1,015,819
Hourly Wages	93,674	181,144	190,000	144,973
Overtime	38,869	42,044	44,066	39,125
Health Benefits	190,318	207,343	206,130	248,164
Retirement Benefits	247,740	287,130	311,535	291,390
Other Personnel Expense	73,862	82,159	86,227	76,240
<b>Personnel Expenses Subtotal</b>	<b>1,495,730</b>	<b>1,681,564</b>	<b>1,699,156</b>	<b>1,815,711</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	536,877	535,444	470,522	492,992
Other Expenses	2,438	2,580	2,155	2,500
Utilities	46,580	50,909	35,977	55,392
<b>Non-Personnel Expenses Subtotal</b>	<b>585,895</b>	<b>588,933</b>	<b>508,654</b>	<b>550,884</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,081,625</b>	<b>\$2,270,497</b>	<b>\$2,207,810</b>	<b>\$2,366,595</b>
<b>REVENUES</b>				
Licenses and Permits	132,426	123,574	123,445	132,600
Use of Money & Property	40	90	60	0
Charges for Services	172,226	177,231	170,390	186,600
Other Revenue	707,754	657,543	700,869	795,785
<b>TOTAL REVENUES</b>	<b>\$1,012,446</b>	<b>\$958,438</b>	<b>\$994,764</b>	<b>\$1,114,985</b>
<b>REVENUE RECOVERY %</b>	<b>49%</b>	<b>42%</b>	<b>45%</b>	<b>47%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>22.25</b>	<b>19.25</b>	<b>17.75</b>	<b>19.25</b>

# DEVELOPMENT SERVICES

## MISSION STATEMENT

The mission of the Development Services Department is to guide the physical development of the City through the implementation of the General Plan and building Codes. We are committed to enhancing the quality of life in our community by planning for sound infrastructure and public services, protection of the environment, and promotion of high quality social and economic growth.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	2,132,876	1,876,023	1,555,883	1,621,887
Hourly Wages	254,129	229,725	188,264	170,925
Overtime	0	50	1,450	2,400
Health Benefits	308,539	276,368	262,303	276,932
Retirement Benefits	685,673	589,807	487,811	458,854
Other Personnel Expense	87,568	86,478	81,320	79,015
<b>Personnel Expenses Subtotal</b>	<b>3,468,785</b>	<b>3,058,451</b>	<b>2,577,031</b>	<b>2,610,012</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	280,822	280,728	152,604	138,708
Other Expenses	48,725	0	10,730	10,730
Capital	30,514	0	0	0
Utilities	21,001	10,292	10,044	10,794
<b>Non-Personnel Expenses Subtotal</b>	<b>381,062</b>	<b>291,020</b>	<b>173,378</b>	<b>160,232</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,849,847</b>	<b>\$3,349,471</b>	<b>\$2,750,409</b>	<b>\$2,770,244</b>
<b>REVENUES</b>				
Licenses and Permits	274,383	299,347	379,283	325,500
Fines, Forfeitures, Penalties	1,286,839	805,194	575,000	890,271
Charges for Services	560,925	558,334	409,514	305,018
Other Revenue	540,442	361,223	291,099	366,815
Transfers In	303,565	303,565	439,389	332,061
<b>TOTAL REVENUES</b>	<b>\$2,966,154</b>	<b>\$2,327,663</b>	<b>\$2,094,285</b>	<b>\$2,219,665</b>
<b>REVENUE RECOVERY %</b>	<b>77%</b>	<b>69%</b>	<b>76%</b>	<b>80%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>28.00</b>	<b>27.00</b>	<b>21.50</b>	<b>20.50</b>

# POLICE

## MISSION STATEMENT

The mission of the Chula Vista Police Department is to enhance the quality of life in the City of Chula Vista by:

- Providing a proactive and professional level of police service ensuring safety through commitment, integrity and trust
- Managing resources effectively
- Treating all persons with fairness, respect and dignity
- Maintaining a partnership with the community to meet contemporary and future challenges

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	23,176,316	23,072,689	22,153,454	23,647,853
Hourly Wages	293,361	389,336	410,095	297,672
Overtime	2,331,126	2,318,348	2,411,608	2,452,286
Health Benefits	3,178,003	3,356,623	3,520,664	4,036,960
Retirement Benefits	8,757,770	8,366,207	7,884,243	7,817,983
Other Personnel Expense	2,583,266	2,458,810	2,497,891	2,274,011
<b>Personnel Expenses Subtotal</b>	<b>40,319,842</b>	<b>39,962,013</b>	<b>38,877,955</b>	<b>40,526,765</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	2,871,301	2,626,860	2,590,950	2,649,915
Other Expenses	94,866	101,892	109,227	129,000
Utilities	414,452	409,206	420,735	447,587
<b>Non-Personnel Expenses Subtotal</b>	<b>3,380,619</b>	<b>3,137,958</b>	<b>3,120,912</b>	<b>3,226,502</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,700,461</b>	<b>\$43,099,971</b>	<b>\$41,998,867</b>	<b>\$43,753,267</b>
<b>REVENUES</b>				
Licenses and Permits	245,854	255,633	223,880	250,000
Fines, Forfeitures, Penalties	829,543	675,671	511,565	726,874
Use of Money & Property	16,602	14,328	8,013	8,000
Revenue from Other Agencies	2,120,292	1,645,583	1,460,701	1,599,490
Charges for Services	3,361,255	3,119,813	3,983,541	3,968,391
Other Revenue	185,865	69,133	193,805	19,000
Transfers In	659,445	659,445	659,445	659,445
<b>TOTAL REVENUES</b>	<b>\$7,418,856</b>	<b>\$6,439,606</b>	<b>\$7,040,950</b>	<b>\$7,231,200</b>
<b>REVENUE RECOVERY %</b>	<b>17%</b>	<b>15%</b>	<b>17%</b>	<b>17%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>322.00</b>	<b>321.50</b>	<b>306.50</b>	<b>310.50</b>

# FIRE

## MISSION STATEMENT

Our mission is to integrate quality individuals with training, equipment, and technology in a responsive, effective team environment; enabling us to provide superior services to our community.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	10,486,358	10,475,069	10,339,243	10,899,655
Hourly Wages	12,099	12,968	26,555	9,208
Overtime	3,241,849	3,285,155	3,646,719	3,110,750
Health Benefits	1,374,964	1,503,608	1,647,144	1,890,887
Retirement Benefits	4,206,097	3,628,314	3,527,830	3,890,797
Other Personnel Expense	809,249	932,322	1,016,376	1,071,371
<b>Personnel Expenses Subtotal</b>	<b>20,130,616</b>	<b>19,837,436</b>	<b>20,203,867</b>	<b>20,872,668</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	1,793,628	1,764,272	1,668,807	1,733,669
Other Expenses	12,970	0	0	0
Utilities	155,806	170,546	182,195	189,277
Transfers Out	0	39,262	52,226	52,226
<b>Non-Personnel Expenses Subtotal</b>	<b>1,962,404</b>	<b>1,974,080</b>	<b>1,903,228</b>	<b>1,975,172</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,093,020</b>	<b>\$21,811,516</b>	<b>\$22,107,095</b>	<b>\$22,847,840</b>
<b>REVENUES</b>				
Licenses and Permits	230,535	281,081	397,187	213,987
Revenue from Other Agencies	59,400	(5,847)	59,102	664,000
Charges for Services	633,700	608,866	1,063,901	718,002
Other Revenue	562,052	345,124	243,854	133,956
<b>TOTAL REVENUES</b>	<b>\$1,485,687</b>	<b>\$1,229,224</b>	<b>\$1,764,044</b>	<b>\$1,729,945</b>
<b>REVENUE RECOVERY %</b>	<b>7%</b>	<b>6%</b>	<b>8%</b>	<b>8%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>136.00</b>	<b>135.00</b>	<b>134.00</b>	<b>135.00</b>

# PUBLIC WORKS OPERATIONS

## MISSION STATEMENT

The mission of the Public Works Department is to provide and manage the City's infrastructure, parks and open space through high quality operations, maintenance and construction in order to optimize mobility, public and environmental health and safety.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	11,552,207	10,753,053	10,198,731	10,607,580
Hourly Wages	221,097	209,403	287,127	224,164
Overtime	180,638	148,769	184,793	203,075
Health Benefits	1,984,762	1,914,524	1,918,001	2,129,802
Retirement Benefits	3,484,679	3,271,076	2,990,442	2,959,599
Other Personnel Expense	852,666	840,816	778,290	738,959
<b>Personnel Expenses Subtotal</b>	<b>18,276,049</b>	<b>17,137,641</b>	<b>16,357,384</b>	<b>16,863,179</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	3,053,448	3,474,466	3,387,012	3,375,986
Other Expenses	111,395	138,796	123,416	128,000
Capital	0	0	71,011	53,000
Utilities	3,183,694	3,050,216	3,362,520	3,311,656
Transfers Out	0	0	0	184,986
Non-CIP Project Expenditures	0	0	0	17,000
<b>Non-Personnel Expenses Subtotal</b>	<b>6,348,537</b>	<b>6,663,478</b>	<b>6,943,959</b>	<b>7,070,628</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,624,586</b>	<b>\$23,801,119</b>	<b>\$23,301,343</b>	<b>\$23,933,807</b>
<b>REVENUES</b>				
Licenses and Permits	57,600	41,625	31,904	67,950
Use of Money & Property	228,130	229,385	246,569	229,100
Revenue from Other Agencies	3,765	0	29,833	29,833
Charges for Services	477,618	516,438	778,529	316,374
Other Revenue	8,710,352	7,992,055	7,468,430	7,905,653
Transfers In	6,841,922	6,355,861	6,088,354	6,465,487
<b>TOTAL REVENUES</b>	<b>\$16,319,387</b>	<b>\$15,135,364</b>	<b>\$14,643,619</b>	<b>\$15,014,397</b>
<b>REVENUE RECOVERY %</b>	<b>66%</b>	<b>64%</b>	<b>63%</b>	<b>63%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>194.50</b>	<b>192.50</b>	<b>160.50</b>	<b>162.00</b>

# RECREATION

## MISSION STATEMENT

The mission of the Recreation Department is to enrich our community through recreational opportunities and services.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	1,910,669	1,498,922	1,174,887	1,186,844
Hourly Wages	914,443	744,432	667,254	672,424
Overtime	5,549	4,542	7,185	3,500
Health Benefits	319,500	267,476	205,176	225,549
Retirement Benefits	626,208	486,466	391,422	364,096
Other Personnel Expense	112,680	104,272	86,592	87,535
<b>Personnel Expenses Subtotal</b>	<b>3,889,049</b>	<b>3,106,110</b>	<b>2,532,516</b>	<b>2,539,948</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	757,714	528,116	445,968	485,151
Other Expenses	137,696	11,096	10,930	12,670
Capital	22,150	0	0	0
Utilities	449,202	385,445	362,273	415,019
<b>Non-Personnel Expenses Subtotal</b>	<b>1,366,762</b>	<b>924,657</b>	<b>819,171</b>	<b>912,840</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,255,811</b>	<b>\$4,030,767</b>	<b>\$3,351,687</b>	<b>\$3,452,788</b>
<b>REVENUES</b>				
Use of Money & Property	589,806	500,643	575,193	655,096
Revenue from Other Agencies	9,316	1,809	26,458	7,755
Charges for Services	1,544,167	1,172,563	1,199,351	1,325,741
Other Revenue	351,391	45,219	86,378	101,461
<b>TOTAL REVENUES</b>	<b>\$2,494,680</b>	<b>\$1,720,234</b>	<b>\$1,887,380</b>	<b>\$2,090,053</b>
<b>REVENUE RECOVERY %</b>	<b>47%</b>	<b>43%</b>	<b>56%</b>	<b>61%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>26.00</b>	<b>26.00</b>	<b>17.00</b>	<b>17.00</b>

# LIBRARY

## MISSION STATEMENT

The mission of the Chula Vista Public Library is to increase knowledge and enrich lives within the community. We accomplish this by connecting people equitably to responsive programs, services and resources in a manner that reflect the ideals of a democratic society.

## SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>Personnel Expenses</b>				
Salaries	2,029,675	1,693,029	1,347,053	1,372,252
Hourly Wages	239,546	155,714	562,546	555,428
Health Benefits	387,067	313,279	253,657	280,155
Retirement Benefits	620,467	509,657	461,000	408,438
Other Personnel Expense	145,820	140,924	104,383	14,561
<b>Personnel Expenses Subtotal</b>	<b>3,422,575</b>	<b>2,812,603</b>	<b>2,728,639</b>	<b>2,630,834</b>
<b>Non-Personnel Expenses</b>				
Supplies and Services	801,274	725,142	350,152	203,792
Other Expenses	5,360	360	400	400
Capital	0	0	50,000	0
Utilities	334,640	332,541	363,320	397,358
<b>Non-Personnel Expenses Subtotal</b>	<b>1,141,274</b>	<b>1,058,043</b>	<b>763,872</b>	<b>601,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,563,849</b>	<b>\$3,870,646</b>	<b>\$3,492,511</b>	<b>\$3,232,384</b>
<b>REVENUES</b>				
Fines, Forfeitures, Penalties	195,145	175,565	120,450	225,050
Use of Money & Property	52,982	43,426	42,443	57,550
Revenue from Other Agencies	10,931	72,600	2,000	0
Charges for Services	175	4,500	71,002	85,013
Other Revenue	37,038	23,620	95,020	250
Transfers In	25,783	25,000	25,000	0
<b>TOTAL REVENUES</b>	<b>\$322,054</b>	<b>\$344,711</b>	<b>\$355,915</b>	<b>\$367,863</b>
<b>REVENUE RECOVERY %</b>	<b>7%</b>	<b>9%</b>	<b>10%</b>	<b>11%</b>
<b>AUTHORIZED FULL TIME POSITIONS</b>	<b>40.25</b>	<b>39.75</b>	<b>21.00</b>	<b>21.10</b>



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**P R O P O S E D   B U D G E T**

**DEVELOPMENT SERVICES  
FUND**

**FISCAL YEAR 2013**



## DEVELOPMENT SERVICES FUND

The Development Services fund accounts for revenues and expenditures related to the processing of development plans and permits. The fund is comprised of three divisions, Planning, Building, and Engineering, which provide direct 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 and grading permits and building permits.

Historically, all development processing revenues were reflected in the City's General Fund along with development services staffing and associated expenditures. Beginning in fiscal year 2008-09, all development funded staff was budgeted directly in the Development Services Fund, with all processing revenues assigned to this fund as well. 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 reserves when revenue fluctuations occur as result of changes in development activity.

Beginning in fiscal year 2011-12, the Development Services fund is being accounted for as an enterprise fund.

The proposed fiscal year 2012-13 budget reflects the continued effort of balancing development related resources with development related services demand. In an effort to budget development revenues conservatively, the fiscal year 2012-13 budget reflects an overall increase of 2% in projected revenues. These projected revenues are not sufficient to support projected expenditures.

However, there is sufficient fund balance available in this fund. The actual impact to reserves will depend on actual revenues and expenditures.

## REVENUES

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 table below provides a comparison of the projected revenues for fiscal year 2011-12 compared to the proposed fiscal year 2012-13 revenues. The City is anticipating that the following major projects will continue to move forward in fiscal year 2012-13:

- Bayfront Redevelopment Project
- Millenia Project
- University Land Entitlement Projects

### Development Services Fund Revenues Fiscal Years 2011 to 2013

Category	FY11 Actuals	FY12 Projected	FY13 Proposed	Change	% Change
Licenses and Permits	\$ 1,776,686	\$ 1,189,143	\$ 1,404,143	\$ 215,000	18%
Charges for Services	\$ 3,041,877	\$ 3,620,898	\$ 3,789,501	\$ 168,603	5%
Other Revenue	\$ 1,034,058	\$ 847,470	\$ 762,515	\$ (84,955)	-10%
Transfers In	\$ 484,669	\$ 493,533	\$ 298,137	\$ (195,396)	-40%
<b>Total Revenues</b>	<b>\$ 6,337,290</b>	<b>\$ 6,151,044</b>	<b>\$ 6,254,296</b>	<b>\$ 103,252</b>	<b>2%</b>

A summary of the notable changes by category are listed below:

- Licenses and Permits – The increase in this category (\$215,000) reflects the update of the Master Fee Schedule that included an update of development related fees and increased development activity. This revenue category includes revenue from building, plumbing, electrical, and utility permits.
- Charges for Services – The increase in this category (\$168,600) also reflects the update of the Master Fee Schedule that included an update of development related fees and

increased development activity. This category includes staff time reimbursements from deposit accounts.

- Other Revenue – The fiscal year 2012-13 budget reflects a decrease (\$85,000) from the fiscal year 2011-12 projected revenue. This decrease is due to elimination of redevelopment agency revenues.
- Transfers In – The fiscal year 2012-13 budget reflects a decrease (\$195,000) in projected transfers from the General Fund. The Transfers-In from the General Fund is intended to compensate for plumbing, mechanical, electrical and photovoltaic permits that are subsidized by the General Fund and for staff work that is completed on behalf of projects benefiting the City's General Fund.

## **EXPENDITURES**

The fiscal year 2012-13 proposed budget includes funding for 41.5 positions in the Development Services Fund. This reflects a net increase of 1.5 positions when compared to the fiscal year 2011-12 Council adopted budget. These changes are a result of the following:

- The transfer of 1.0 Development Services Counter Manager and 1.0 Senior Secretary from the General Fund to the Development Services Fund. In fiscal year 2011-12, these positions were funded by a transfer from the Development Services Fund to the General Fund. This transitions the positions to their actual funding source.
- The elimination of a vacant 0.5 Landscape Architect.

As illustrated in the following table, expenditures in the Development Services fund are weighted toward staffing, much the same as the City's overall budget. The transfers out expenditure category reimburses the General Fund for citywide and departmental overhead. Reimbursed citywide overhead includes support costs associated with Finance, Human Resources, Information Technology Services, Custodial Services, and City Attorney.

## Development Services Fund Expenditures

Fiscal Years 2011 to 2013

Category	FY11 Actuals	FY12 Projected	FY13 Proposed	Change	% Change
Personnel Services	\$ 4,615,735	\$ 4,622,716	\$ 4,898,692	\$ 275,976	6%
Supplies and Services	\$ 78,666	\$ 265,201	\$ 230,441	\$ (34,760)	-13%
Other Expenses	\$ 25,749	\$ 23,500	\$ 23,500	\$ -	0%
Transfers Out	\$ 1,073,702	\$ 1,224,416	\$ 1,175,724	\$ (48,692)	-4%
Utilities	\$ 13,026	\$ 15,213	\$ 16,080	\$ 867	6%
<b>Total Expenditures</b>	<b>\$ 5,806,878</b>	<b>\$ 6,151,046</b>	<b>\$ 6,344,437</b>	<b>\$ 193,391</b>	<b>3%</b>

A summary of the notable changes between the fiscal year 2011-12 projected expenditures to the fiscal year 2012-13 proposed budget by category are listed as follows:

- Personnel Services – The proposed budget reflects an increase of \$276,000 in this category. This increase largely reflects the transfer of the Development Services Counter Manager and Senior Secretary from the General Fund, and the addition of hourly support. These changes were somewhat offset by the elimination of the vacant Landscape Architecture position.
- Supplies and Services – This proposed budget reflects a decrease of \$35,000 in this category. This decrease reflects a reduction in other contractual services and a realignment in various other objects in this category.
- Transfers Out – The transfers out expenditure category reflects a net decrease of \$49,000 when compared to the prior year. This transfer reflects the reimbursement amount from the Development Services Fund to the General Fund for department and citywide overhead costs. In fiscal year 2012-13, the citywide overhead costs allocated to the Development Services Fund increased. This increase was offset by a decrease in the reimbursement for departmental overhead due to the transfer of the two positions previously budgeted in the General Fund.
- Utilities – The utilities category reflects the projected amounts necessary for fiscal year 2012-13 projected utility expenses and is \$900 more than the projected amount for fiscal year 2011-12.

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	4,551,892	4,615,735	0	0
Supplies and Services	62,846	78,666	0	0
Other Expenses	96,286	25,749	0	0
Utilities	4,520	13,026	0	0
Transfers Out	945,169	1,073,702	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,660,713</b>	<b>\$5,806,878</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>				
Licenses and Permits	1,252,726	1,776,686	0	0
Charges for Services	2,759,293	3,041,877	0	0
Other Revenue	930,349	1,034,058	0	0
Transfers In	370,043	484,669	0	0
<b>TOTAL REVENUES</b>	<b>\$5,312,411</b>	<b>\$6,337,290</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$348,302)</b>	<b>\$530,412</b>	<b>\$0</b>	<b>\$0</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	0	0	4,625,714	4,898,692
Supplies and Services	0	0	262,201	230,441
Other Expenses	0	0	23,500	23,500
Utilities	0	0	15,213	16,080
Transfers Out	0	0	1,224,416	1,175,724
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,151,044</b>	<b>\$6,344,437</b>
<b>REVENUES</b>				
Licenses and Permits	0	0	1,189,143	1,404,143
Charges for Services	0	0	3,620,898	3,789,501
Other Revenue	0	0	847,470	762,515
Transfers In	0	0	493,533	298,137
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,151,044</b>	<b>\$6,254,296</b>
<b>NET FUND ACTIVITY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$90,141)</b>

**STAFFING SUMMARY - 408**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Associate Engineer	3.00	-	-	3.00
Associate Planner	5.00	-	-	5.00
Building Inspector II	4.00	-	-	4.00
Building Inspector III	1.00	-	-	1.00
Building Off/Code Enforcement Manager	1.00	-	-	1.00
Development Planning Manager	1.00	-	-	1.00
Development Services Technician II	2.00	-	-	2.00
Development Services Technician III	2.00	-	-	2.00
Engineering Technician II	1.00	-	-	1.00
Landscape Architect	1.00	-	(0.50)	0.50
Landscape Planner II	3.00	-	-	3.00
Plans Examiner	3.00	-	-	3.00
Principal Civil Engineer	1.00	-	-	1.00
Principal Planner	2.00	-	-	2.00
Secretary	1.00	-	-	1.00
Senior Building Inspector	1.00	-	-	1.00
Senior Engineering Technician	1.00	-	-	1.00
Senior Office Specialist	1.00	-	-	1.00
Senior Planner	4.00	-	-	4.00
Senior Secretary	-	-	1.00	1.00
Services Technician Counter Manager	-	-	1.00	1.00
Transportation Engineer w/Certificate	1.00	-	-	1.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>39.00</b>	<b>-</b>	<b>1.50</b>	<b>40.50</b>





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**P R O P O S E D   B U D G E T**

**REDEVELOPMENT,  
SUCCESSOR AGENCY, AND  
HOUSING FUNDS**

Successor Agency and Redevelopment Agency  
Funds

Housing Authority Funds



## REDEVELOPMENT AGENCY FUNDS AND 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 (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.

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 had 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.).

In 1979 and 2000, the City financially merged the various project areas into two primary configurations: (1) the Merged Bayfront/Town Centre I Redevelopment Project Area (1979) and (2) the Merged Chula Vista Redevelopment Project Area (2000). The merger of project areas enabled the Agency to pool tax increment revenues generated in different project areas and leverage them appropriately to create benefit for the entire merged project area. The Agency received tax increment revenues resulting from increases in the assessed valuation within the redevelopment project areas over the base year assessed valuation.

## **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 693-697.

### Operating Funds

#### Fund 318 Redevelopment Obligation Retirement Fund

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.

#### Fund 319 Successor Agency Housing Fund

The City's Housing Authority became the Successor Housing Agency. This fund accounts for all assets (everything but 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.

### 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 691 – Long Term Advances Debt Service Fund – Redevelopment Agency

This fund was established to account for Redevelopment Agency interfund loans.

#### 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.

#### 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.

#### 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 Annual Debt Service is paid from property tax increment generated in the project areas. The term of the bonds runs through 2027.

#### 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 Annual Debt Service is paid from property tax increment generated in the project areas. The term of the bonds runs through 2021.

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 term of the bonds is through the year 2036.

**REVENUES**

The table below provides a comparison of the budgeted revenues for fiscal year 2011-12 to the estimated fiscal year 2012-13 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.

**Redevelopment/Successor Agency Operating Fund Revenues**  
Fiscal Years 2011 to 2013

	Funds 317/611/641/651 FY 10-11 Actual	Funds 317/611/641/651 FY 11-12 Adopted	Funds 318/319 FY 12-13 Estimated	Increase/ (Decrease)
Property Taxes	13,822,938	14,107,348	9,562,113	(4,545,235)
Use of Money & Property	355,548	32,885	17,885	(15,000)
Revenue from Other Agencies	40,000	-	-	-
Other Revenue	9,578,769	321,016	-	(321,016)
Transfers-In	4,621,200	5,321,470	1,857,673	(3,463,797)
<b>Total Revenues</b>	<b>\$ 28,418,455</b>	<b>\$ 19,782,719</b>	<b>\$ 11,437,671</b>	<b>\$ (8,345,048)</b>

A summary of the notable changes by category are listed below:

- Property Taxes – The decrease in this category is 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.
- Use of Money & Property – The decrease represents a reduction in interest earnings due to the loss of property tax increment revenues.
- Transfers In – The decrease is due to the Low and Moderate Income Housing Program no longer receiving property tax increment revenues due to the dissolution of the redevelopment agency.
- Other Revenue – this revenue category decrease of \$321,016 is due to decreased parking meter reimbursements for staff time charges as well as the elimination of staff time reimbursements related to Low and Moderate Income Housing Funds.

## **EXPENDITURES**

The table below provides a comparison of the budgeted expenditures for fiscal year 2011-12 to the proposed fiscal year 2012-13 expenditures. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document. All of the decreases to expenditures are due to the dissolution of the Redevelopment Agency and the Low and Moderate Income Housing Program.

## Redevelopment/Successor Agency Operating Fund Expenditures

Fiscal Years 2011 to 2013

	Funds 317/611/641/651 FY 10-11 Actual	Funds 317/611/641/651 FY 11-12 Adopted	Funds 318/319 FY 12-13 Proposed	Increase/ (Decrease)
Personnel Services	576,425	584,933	256,422	(328,511)
Supplies & Services	411,135	516,550	194,653	(321,897)
Other Expenses	2,669,223	2,453,664	1,145,629	(1,308,035)
Capital	4,520	6,000	1,506,000	1,500,000
Transfers-Out	27,974,712	13,549,207	8,149,236	(5,399,971)
CIP Project Expenditures	320,287	-	-	-
Non-CIP Project Expenditures	-	6,300,000	4,000,000	(2,300,000)
Utilities	1,625	1,900	2,150	250
<b>Total Expenditures</b>	<b>\$ 31,957,927</b>	<b>\$ 23,412,254</b>	<b>\$ 15,254,090</b>	<b>\$ (8,158,164)</b>

Expenditures proposed for fiscal year 2012-13 are for winding down the former Redevelopment Agency and Low and Moderate Income Housing activities and documented enforceable obligations.

- Personnel Services budget has been reduced from four positions to two positions that will be primarily responsible for winding down the activities of the former Redevelopment Agency. Two positions were transferred to the General Fund and will be partially offset by Successor Agency revenue.
- Services and Supplies have been reduced due to the staffing cutbacks and elimination of project related consultant services.
- Other Expenses budgeted in this category are for payments to Goodrich Aerostructures as required by the Cooperation and Remediation Agreement and staff time reimbursements for the development of the City's Bayfront.
- Capital category increased by \$1.5 million for the acquisition and rehabilitation of affordable housing as part of the requirements for the Neighborhood Stabilization Program.
- Transfers-out budget is to fund the debt services funds used to pay debt service related to the former Redevelopment Agency's Tax Allocation Bonds, payment on the 2003 Certificates of Participation and loan repayments to the City as documented in existing contracts/agreements.
- Non-CIP Expenditures decreased by \$2.3 million primarily due to the planned acquisition of a motel which did not move forward due to the demise of the redevelopment agency. Included in the fiscal year 2012-13 budget is \$4.0 million loan related to the Landings II – Affordable Housing project which had been anticipated in fiscal year 2011-12.

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	0	0	0	256,422
Supplies and Services	0	0	0	158,553
Other Expenses	0	0	0	1,024,754
Utilities	0	0	0	2,150
Transfers Out	0	0	0	8,120,236
Non-CIP Project Expenditures	0	0	0	4,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,562,115</b>
<b>REVENUES</b>				
Property Taxes	0	0	0	9,562,113
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,562,113</b>
<b>NET FUND ACTIVITY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,000,002)</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	0	0	36,100
Other Expenses	0	0	0	120,875
Capital	0	0	0	1,506,000
Transfers Out	0	0	0	29,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,691,975</b>
<b>REVENUES</b>				
Use of Money & Property	0	0	0	17,885
Transfers In	0	0	0	1,857,673
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,875,558</b>
<b>NET FUND ACTIVITY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$183,583</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	570,535	576,425	586,451	0
Supplies and Services	528,329	411,135	516,550	0
Other Expenses	7,489,785	2,669,223	2,452,146	0
Capital	5,089	4,520	6,000	0
Utilities	2,159	1,625	1,900	0
Transfers Out	8,554,071	27,974,712	13,549,207	0
CIP Project Expenditures	1,612,273	320,287	0	0
Non-CIP Project Expenditures	300,000	0	6,300,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$19,062,241</b>	<b>\$31,957,927</b>	<b>\$23,412,254</b>	<b>\$0</b>
<b>REVENUES</b>				
Property Taxes	13,884,637	13,822,938	14,107,348	0
Use of Money & Property	225,650	355,210	32,885	0
Use of Money & Property	674	338	0	0
Revenue from Other Agencies	0	40,000	0	0
Other Revenue	758,669	9,578,769	321,016	0
Transfers In	11,012,439	4,621,200	12,071,470	0
<b>TOTAL REVENUES</b>	<b>\$25,882,069</b>	<b>\$28,418,455</b>	<b>\$26,532,719</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>\$6,819,828</b>	<b>(\$3,539,472)</b>	<b>\$3,120,465</b>	<b>\$0</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>317</b> RDA Low & Mod Income Housing	585,816	4,951,594	6,763,001	0
<b>611</b> Redev Bayfront/Town Centre I	4,943,181	6,753,493	4,565,002	0
<b>651</b> So West/Twn Ctr II/Oty Vly	13,533,244	20,252,840	12,084,251	0
<b>TOTAL EXPENDITURES</b>	<b>\$19,062,241</b>	<b>\$31,957,927</b>	<b>\$23,412,254</b>	<b>\$0</b>
<b>REVENUES</b>				
<b>317</b> RDA Low & Mod Income Housing	7,025,279	2,853,977	7,089,355	0
<b>611</b> Redev Bayfront/Town Centre I	5,931,995	4,862,707	9,567,263	0
<b>641</b> Redev Fine Arts	674	338	0	0
<b>651</b> So West/Twn Ctr II/Oty Vly	12,924,121	20,701,433	9,876,101	0
<b>TOTAL REVENUES</b>	<b>\$25,882,069</b>	<b>\$28,418,455</b>	<b>\$26,532,719</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>\$6,819,828</b>	<b>(\$3,539,472)</b>	<b>\$3,120,465</b>	<b>\$0</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	0	0	9,450
Other Expenses	1,117,904	678,137	1,200,000	3,845,367
Transfers Out	4,160,694	856,613	4,700,000	3,620,223
<b>TOTAL EXPENDITURES</b>	<b>\$5,278,598</b>	<b>\$1,534,750</b>	<b>\$5,900,000</b>	<b>\$7,475,040</b>
<b>REVENUES</b>				
Transfers In	2,807,220	12,598,971	4,700,000	6,823,848
<b>TOTAL REVENUES</b>	<b>\$2,807,220</b>	<b>\$12,598,971</b>	<b>\$4,700,000</b>	<b>\$6,823,848</b>
<b>NET FUND ACTIVITY</b>	<b>(\$2,471,378)</b>	<b>\$11,064,221</b>	<b>(\$1,200,000)</b>	<b>(\$651,192)</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
661 05 ERAF - SA	0	0	0	99,526
662 06 ERAF - SA	0	0	0	125,784
663 06 TABs Series A - SA	0	0	0	1,043,491
664 06 TABs Series B - SA	0	0	0	1,018,730
665 08 TABs - SA	0	0	0	967,286
691 Long-term Advances DSF - RDA	5,278,598	1,534,750	5,900,000	4,220,223
<b>TOTAL EXPENDITURES</b>	<b>\$5,278,598</b>	<b>\$1,534,750</b>	<b>\$5,900,000</b>	<b>\$7,475,040</b>
<b>REVENUES</b>				
661 05 ERAF - SA	0	0	0	99,526
662 06 ERAF - SA	0	0	0	125,784
663 06 TABs Series A - SA	0	0	0	1,017,895
664 06 TABs Series B - SA	0	0	0	993,134
665 08 TABs - SA	0	0	0	967,286
691 Long-term Advances DSF - RDA	2,807,220	12,598,971	4,700,000	3,620,223
<b>TOTAL REVENUES</b>	<b>\$2,807,220</b>	<b>\$12,598,971</b>	<b>\$4,700,000</b>	<b>\$6,823,848</b>
<b>NET FUND ACTIVITY</b>	<b>(\$2,471,378)</b>	<b>\$11,064,221</b>	<b>(\$1,200,000)</b>	<b>(\$651,192)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Other Expenses	1,355,943	1,217,787	1,420,887	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,355,943</b>	<b>\$1,217,787</b>	<b>\$1,420,887</b>	<b>\$0</b>
<b>REVENUES</b>				
Use of Money & Property	11,792	16,310	0	0
Other Revenue	1,338,895	0	0	0
Transfers In	0	1,442,943	1,469,506	0
<b>TOTAL REVENUES</b>	<b>\$1,350,687</b>	<b>\$1,459,253</b>	<b>\$1,469,506</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,256)</b>	<b>\$241,466</b>	<b>\$48,619</b>	<b>\$0</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>671</b> SW Area Tax Agmt-SUHSD	254,296	271,112	263,662	0
<b>672</b> SW Area Tax Agmt-C.O.E.	35,415	38,022	37,195	0
<b>673</b> SW Area Tax Agmt-CV Elem SD	384,020	412,311	403,193	0
<b>674</b> SW Area Tax Agmt-SW CC Dist	67,572	72,546	71,024	0
<b>675</b> SW Area Tax Agmt-County SD	614,640	423,796	645,813	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,355,943</b>	<b>\$1,217,787</b>	<b>\$1,420,887</b>	<b>\$0</b>
<b>REVENUES</b>				
<b>671</b> SW Area Tax Agmt-SUHSD	251,198	271,144	272,351	0
<b>672</b> SW Area Tax Agmt-C.O.E.	35,341	38,045	38,406	0
<b>673</b> SW Area Tax Agmt-CV Elem SD	383,345	412,533	416,492	0
<b>674</b> SW Area Tax Agmt-SW CC Dist	67,429	72,588	73,284	0
<b>675</b> SW Area Tax Agmt-County SD	613,374	664,943	668,973	0
<b>TOTAL REVENUES</b>	<b>\$1,350,687</b>	<b>\$1,459,253</b>	<b>\$1,469,506</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,256)</b>	<b>\$241,466</b>	<b>\$48,619</b>	<b>\$0</b>

# DEBT SERV - REDEVELOPMENT AGENCY FUND680

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	7,856	10,495	15,000	0
Other Expenses	3,201,581	3,204,005	3,299,111	0
Transfers Out	0	1,000,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,209,437</b>	<b>\$4,214,500</b>	<b>\$3,314,111</b>	<b>\$0</b>
<b>REVENUES</b>				
Use of Money & Property	102,636	97,428	0	0
Other Revenue	698	42	0	0
Transfers In	1,726,902	3,118,493	3,211,972	0
<b>TOTAL REVENUES</b>	<b>\$1,830,236</b>	<b>\$3,215,963</b>	<b>\$3,211,972</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$1,379,201)</b>	<b>(\$998,537)</b>	<b>(\$102,139)</b>	<b>\$0</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
653 RDA 2008 TARBS Project Fund	0	1,000,000	0	0
693 05 Tax Rev (ERAF)	100,569	102,118	98,354	0
694 06 Tax Rev Bnd A (CRA/ERAF Ln	125,631	125,995	126,052	0
695 06 Sr TABS Ser A	1,020,423	1,022,797	1,073,545	0
696 06 Sr TABS Ser B	996,703	997,458	1,047,384	0
697 08 Tax Allocation Refunding Bond	966,111	966,132	968,776	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,209,437</b>	<b>\$4,214,500</b>	<b>\$3,314,111</b>	<b>\$0</b>
<b>REVENUES</b>				
653 RDA 2008 TARBS Project Fund	1,280	754	0	0
693 05 Tax Rev (ERAF)	37,541	102,228	98,354	0
694 06 Tax Rev Bnd A (CRA/ERAF Ln	24,985	125,953	126,053	0
695 06 Sr TABS Ser A	426,999	1,022,304	1,022,545	0
696 06 Sr TABS Ser B	888,420	997,364	996,384	0
697 08 Tax Allocation Refunding Bond	451,011	967,360	968,636	0
<b>TOTAL REVENUES</b>	<b>\$1,830,236</b>	<b>\$3,215,963</b>	<b>\$3,211,972</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$1,379,201)</b>	<b>(\$998,537)</b>	<b>(\$102,139)</b>	<b>\$0</b>

**STAFFING SUMMARY - 651**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Assistant Director Redev & Housing	1.00	(1.00)	-	-
Senior Administrative Secretary	1.00	(1.00)	-	-
Senior Project Coordinator	2.00	(2.00)	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>4.00</b>	<b>(4.00)</b>	<b>-</b>	<b>-</b>

**REDV OBLIGATION RETIREMENT FND FUND 318****STAFFING SUMMARY - 318**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Assistant Director Redevelopment & Housing	-	1.00	(1.00)	-
Senior Administrative Secretary	-	1.00	(1.00)	-
Senior Project Coordinator	-	2.00	-	2.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>-</b>	<b>4.00</b>	<b>(2.00)</b>	<b>2.00</b>

## 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 Chula Vista Housing Authority does not own or operate housing, and the Section 8 rental assistance programs including Public Housing are operated in Chula Vista by the County of San Diego Housing Authority. The staff of the Housing Authority provides comprehensive housing services for the City. In addition, with the elimination of the City's redevelopment agency, the Housing Authority will assume the housing functions of the former Redevelopment Agency, becoming a "Successor Housing Agency".

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 Federal Housing and Urban Development Grant Funds. The Housing Fund will receive \$0.6 million in staff time reimbursements for administering the City's Housing, CDBG, HOME and other grants and for monitoring of bond covenants for affordable housing bonds issued by the City's Housing Authority. The Housing Authority focuses on the development of sustainable neighborhoods through a variety of investments such as:

- Production of affordable housing and home ownership opportunities
- Revive business districts and downtowns
- Clean-up of contaminated properties
- Neighborhood beautification such as upgrading facades and sidewalks

## **FUND DESCRIPTIONS**

### Fund 313 - Chula Vista Housing Authority

The Chula Vista Housing Authority Fund accounts for all housing related activities not considered eligible for reimbursement by the Low and Moderate Income Housing Fund.

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	825,977	830,429	856,550	872,486
Supplies and Services	15,380	22,042	46,800	38,300
Other Expenses	12,875	0	0	0
Utilities	0	0	55	55
Transfers Out	4,384,319	192,899	4,460,227	166,085
Non-CIP Project Expenditures	0	2,000,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,238,551</b>	<b>\$3,045,370</b>	<b>\$5,363,632</b>	<b>\$1,076,926</b>
<b>REVENUES</b>				
Use of Money & Property	34,872	13,094	0	0
Charges for Services	2,251,730	113,267	71,000	71,000
Other Revenue	824,199	854,307	817,101	507,101
Transfers In	273,237	4,442,899	210,226	97,000
<b>TOTAL REVENUES</b>	<b>\$3,384,038</b>	<b>\$5,423,567</b>	<b>\$1,098,327</b>	<b>\$675,101</b>
<b>NET FUND ACTIVITY</b>	<b>(\$1,854,513)</b>	<b>\$2,378,197</b>	<b>(\$4,265,305)</b>	<b>(\$401,825)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
313 CV Housing Authority	1,046,909	3,045,370	5,363,632	1,076,926
315 RDA Housing Program	4,191,642	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,238,551</b>	<b>\$3,045,370</b>	<b>\$5,363,632</b>	<b>\$1,076,926</b>
<b>REVENUES</b>				
313 CV Housing Authority	3,373,035	5,423,567	1,098,327	675,101
315 RDA Housing Program	11,003	0	0	0
<b>TOTAL REVENUES</b>	<b>\$3,384,038</b>	<b>\$5,423,567</b>	<b>\$1,098,327</b>	<b>\$675,101</b>
<b>NET FUND ACTIVITY</b>	<b>(\$1,854,513)</b>	<b>\$2,378,197</b>	<b>(\$4,265,305)</b>	<b>(\$401,825)</b>

**STAFFING SUMMARY - 313**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Accountant	1.00	-	-	1.00
Principal Project Coordinator	1.00	-	-	1.00
Project Coordinator II	2.00	-	-	2.00
Redevelopment & Housing Manager	1.00	-	-	1.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Project Coordinator	1.00	-	-	1.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>7.00</b>



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**P R O P O S E D   B U D G E T**

**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.

<b>SEWER FUNDS AT A GLANCE</b>	
Number of Billing Accounts:	46,969
Miles of Pipe Managed:	500
Daily Treatment Rights (MGDs*):	20.8
Average Daily Treatment (MGDs*):	16.3
Annual Treatment Cost:	\$19.3 million
<i>*Million gallons per day</i>	

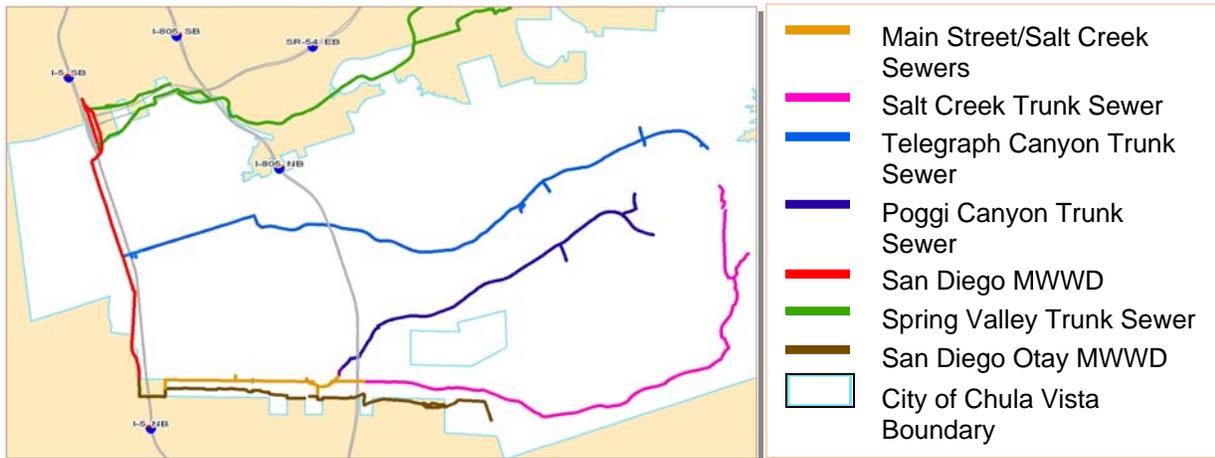


*Pictured above: Point Loma Treatment Facility*

The City of Chula Vista provides wastewater conveyance and treatment services to approximately 46,969 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 11 pump stations and

over 500 miles of sewer pipe. The San Diego Metropolitan Wastewater System provides wastewater treatment services to the City of Chula Vista on a contract basis (\$19.3 million in fiscal year 2012-13). The City is currently analyzing options to secure sufficient treatment capacity to see the City through build out. Per the 2005 Wastewater Master Plan, the City will need approximately 26.2 MGD at build out. This treatment capacity may be provided by either purchasing additional treatment capacity in the San Diego Metro Wastewater System or construction of a wastewater

reclamation plant in Chula Vista. The following figure illustrates the City's current trunk sewer network, which conveys flows to the San Diego Metro trunk sewer (shown in red).



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. Up to now, 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 is currently undergoing a sewer rate case study that will propose the sewer rates for the next five years. One of the issues that could significantly impact 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. If San Diego is not successful in obtaining another waiver in 2015, the sewer rates for the City of Chula Vista will increase substantially. This increase will help pay for the upgrade to the PLTP to a secondary level of sewer treatment.

In fiscal year 2007-08 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 (\$4.2 million in fiscal year 2012-13). The remaining support staff is budgeted in either the General or Development Services funds. These positions are partially offset via inter-fund transfers (\$3.1 million in fiscal year 2012-13). All supplies and services, capital, and utilities budgets associated with supporting the wastewater system is also budgeted in the sewer service fund (\$1.56 million in fiscal year 2012-13).

## **PROPOSED PROJECTS**

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$4,810,000, which represents 24% of the proposed CIP budget. The single project type within the WMS is Sewer. However, the discussion below is divided into the following two categories: Sewer Rehabilitation and Specific Sewer Improvements, and Sewer Pump Stations and Access Roads.

### Sewer Rehabilitation and Specific Sewer Improvements

The annual Sewer Rehabilitation project for fiscal year 2012-13 commits \$1.5 million for citywide work. In addition, upsizing of the sewer pipe on Industrial Boulevard between Main Street and Anita Street will be undertaken so that Growth Management Oversight Commission (GMOC) threshold standards are not exceeded. The GMOC threshold has been exceeded on East "H" Street between I-805 and Del Rey Boulevard, which was not expected. Staff is undertaking a broader study of the area to determine if faulty meter reading was the cause, before committing to this major \$1.5 million project.

### Sewer Pump Stations and Access Roads

Pump stations at Corral Court, Hilltop Drive, and Max Field will be rehabilitated, at a cost of \$450,000. Sewer access roads at various locations will be rehabilitated, at a cost of \$400,000. The force main at the "G" Street pump station on the Bayfront will be relined, at a cost of \$300,000.

## **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.

### Fund 413 – Trunk Sewer Capital Reserve Fund

The Trunk Sewer Capital Reserve Fund is used to account for sewerage facility participation fees received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial or other property, which is projected to increase the volume of flow in the City's sewer system, as determined by the City Engineer. All revenue derived from the sewerage facility participation fee shall be used solely for:

1. Paying the cost and expense to repair, replace or enlarge trunk sewer facilities of the City so as to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or;
2. Paying the cost and expense to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamation systems or facilities.

The City Council can appropriate the funds for another purpose, provided such purpose shall be for the planning, design, construction, maintenance or operations of sewage collection or treatment or water reclamation purposes.

#### 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 431, 432, 433 – 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.



## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	3,852,571	4,021,993	4,114,347	4,191,451
Supplies and Services	19,309,945	19,296,322	21,307,906	21,383,996
Other Expenses	5,430,272	5,682,474	217,000	242,100
Capital	24,557	13,028	247,465	196,500
Utilities	781	1,211	5,868	520
Transfers Out	3,224,868	3,160,245	3,305,115	3,196,098
CIP Project Expenditures	640,617	1,237,361	4,144,000	4,817,650
<b>TOTAL EXPENDITURES</b>	<b>\$32,483,611</b>	<b>\$33,412,634</b>	<b>\$33,341,701</b>	<b>\$34,028,315</b>
<b>REVENUES</b>				
Licenses and Permits	30,946	21,837	40,000	40,000
Use of Money & Property	1,570,003	1,192,043	301,726	301,726
Charges for Services	36,192,554	32,224,696	32,881,200	32,881,200
Other Revenue	9,212,088	395,243	270,000	285,000
Transfers In	83,294	54,524	150,000	150,000
<b>TOTAL REVENUES</b>	<b>\$47,088,885</b>	<b>\$33,888,343</b>	<b>\$33,642,926</b>	<b>\$33,657,926</b>
<b>NET FUND ACTIVITY</b>	<b>\$14,605,274</b>	<b>\$475,709</b>	<b>\$301,225</b>	<b>(\$370,389)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
413 Trunk Sewer Capital Reserve	5,165,636	5,495,178	1,550,000	2,360,000
414 Sewer Service Revenue	26,683,122	26,946,069	28,871,701	28,868,315
428 Sewer Facility Replacement	634,853	971,387	2,920,000	2,800,000
<b>TOTAL EXPENDITURES</b>	<b>\$32,483,611</b>	<b>\$33,412,634</b>	<b>\$33,341,701</b>	<b>\$34,028,315</b>
<b>REVENUES</b>				
411 Sewer Income	44,766	20,223	0	0
412 Special Sewer	9,269	4,587	0	0
413 Trunk Sewer Capital Reserve	11,103,042	3,282,858	1,250,000	1,250,000
414 Sewer Service Revenue	33,906,609	28,740,666	30,936,200	30,951,200
428 Sewer Facility Replacement	2,025,199	1,840,009	1,456,726	1,456,726
<b>TOTAL REVENUES</b>	<b>\$47,088,885</b>	<b>\$33,888,343</b>	<b>\$33,642,926</b>	<b>\$33,657,926</b>
<b>NET FUND ACTIVITY</b>	<b>\$14,605,274</b>	<b>\$475,709</b>	<b>\$301,225</b>	<b>(\$370,389)</b>

## STAFFING SUMMARY - 414

BUDGET CATEGORY	FY 2011-12 ADOPTED	FY 2011-12 MIDYEAR	FY 2012-13 CHANGES	FY 2012-13 PROPOSED
Associate Engineer	2.00	-	-	2.00
Engineering Technician II	2.00	-	-	2.00
Equipment Operator	3.00	-	-	3.00
Maintenance Worker II	18.00	-	-	18.00
Public Works Specialist	1.00	-	-	1.00
Public Works Supervisor	4.00	-	-	4.00
Senior Civil Engineer	1.00	-	-	1.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Maintenance Worker	14.00	-	-	14.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>46.00</b>	<b>-</b>	<b>-</b>	<b>46.00</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Other Expenses	125,546	123,629	164,091	164,091
Transfers Out	250,000	250,000	250,000	250,000
CIP Project Expenditures	472	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$376,018</b>	<b>\$373,629</b>	<b>\$414,091</b>	<b>\$414,091</b>
<b>REVENUES</b>				
Use of Money & Property	177,994	91,250	0	0
Development Impact Fees	166,303	443,600	120,000	120,000
<b>TOTAL REVENUES</b>	<b>\$344,297</b>	<b>\$534,850</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>NET FUND ACTIVITY</b>	<b>(\$31,721)</b>	<b>\$161,221</b>	<b>(\$294,091)</b>	<b>(\$294,091)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
431 Tel Cyn Sewer Basin Plan DIF	60,000	60,000	35,000	35,000
432 Poggi Cyn Sewer Basin DIF	1,234	552	10,000	10,000
433 Salt Creek Sewer Basin DIF	314,784	313,077	369,091	369,091
<b>TOTAL EXPENDITURES</b>	<b>\$376,018</b>	<b>\$373,629</b>	<b>\$414,091</b>	<b>\$414,091</b>
<b>REVENUES</b>				
431 Tel Cyn Sewer Basin Plan DIF	22,678	12,661	0	0
432 Poggi Cyn Sewer Basin DIF	53,195	96,628	20,000	20,000
433 Salt Creek Sewer Basin DIF	268,424	425,561	100,000	100,000
<b>TOTAL REVENUES</b>	<b>\$344,297</b>	<b>\$534,850</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>NET FUND ACTIVITY</b>	<b>(\$31,721)</b>	<b>\$161,221</b>	<b>(\$294,091)</b>	<b>(\$294,091)</b>





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**P R O P O S E D   B U D G E T**

**T R A N S I T   F U N D S**



# TRANSIT FUND

The MTS - Chula Vista Transit (CVT) is an independent municipal transit system with the Chula Vista City Council as its governing board. CVT forms part of the Metropolitan Transit System



(MTS), which is a network of local and regional transit operators. The MTS provides a seamless transit system composed of local, regional, and ADA paratransit services. MTS coordinates fares, transfers, routes and information services to the region. Transit staff also works closely with the San Diego Association of Governments (SANDAG) – the region’s transit funding, planning and policy setting agency.

## REVENUES

Chula Vista Transit operating funds come from a combination of State Transportation Development Act (TDA) funds (a ¼ of 1 percent of the State Sales Taxes) and passenger fares, which are used for operations and for capital programming. Prior to July 2001, the City received a direct allocation of its TDA funds, but in 2001 regional transit funds were consolidated under the Metropolitan Transit Development Board (MTDB), now the MTS.

The funding consolidation allows the City to participate in available Federal Transit Administration (FTA) capital funds programs. The City has received significant capital project funding from MTS over the last few years, which has allowed Transit to purchase equipment, vehicles, and parts to keep the transit system operational. These funds have also been used to make improvements to transit centers and bus stops in order to keep both internal and external customers happy.

## Chula Vista Transit Revenues

Category	FY 10-11 Actual	FY 11-12 Projected	FY 12-13 Proposed	Inc/Dec
Use of Money and Property	\$ 5,186	\$ -	\$ -	\$ -
Revenue From Other Agencies	\$ 3,419,141	\$ 1,584,547	\$ 1,596,857	\$ 12,310
Charges for Services	\$ 2,534,382	\$ 4,794,175	\$ 4,834,175	\$ 40,000
Other Revenue	\$ 593,916	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 87,147	\$ -	\$ (87,147)
<b>Total</b>	<b>\$ 6,552,625</b>	<b>\$ 6,465,869</b>	<b>\$ 6,431,032</b>	<b>\$ (34,837)</b>

Transit's goal is to maximize the effectiveness of transit funds while recognizing the revenue constraints facing the region. Since the funding consolidation, Transit staff actively participates in the SANDAG/MTS budget process. Along with the region's other Transit agencies, City Transit staff presents its proposed operating budgets. Various budget meetings are held and budgets are adjusted according to the available funds and SANDAG/MTS Board funding policies. Fiscal year 2012-13 transit revenues reflect a net decrease of (\$34,800) due to a projected decrease in transfer in revenue of (\$87,100) from the equipment replacement fund that is projected for fiscal year 2011-12 but is not included in the fiscal year 2012-13 budget. This revenue decrease is offset by a (\$52,300) increase in state grant TDA revenue and bus fare revenues.

### EXPENSES

CVT operations and capital programming contains no General Fund contribution. The CVT's operating and capital programming costs are funded by SANDAG/MTS Consolidated TDA Article 4.0 funds and Federal Transit Administration 5307 funds. All City Staff costs are reimbursed by the SANDAG/MTS funds. Other than personnel and staff time reimbursements, the majority of CVT's expenses are fleet maintenance costs, which includes fuel costs.

### Chula Vista Transit Expenditures

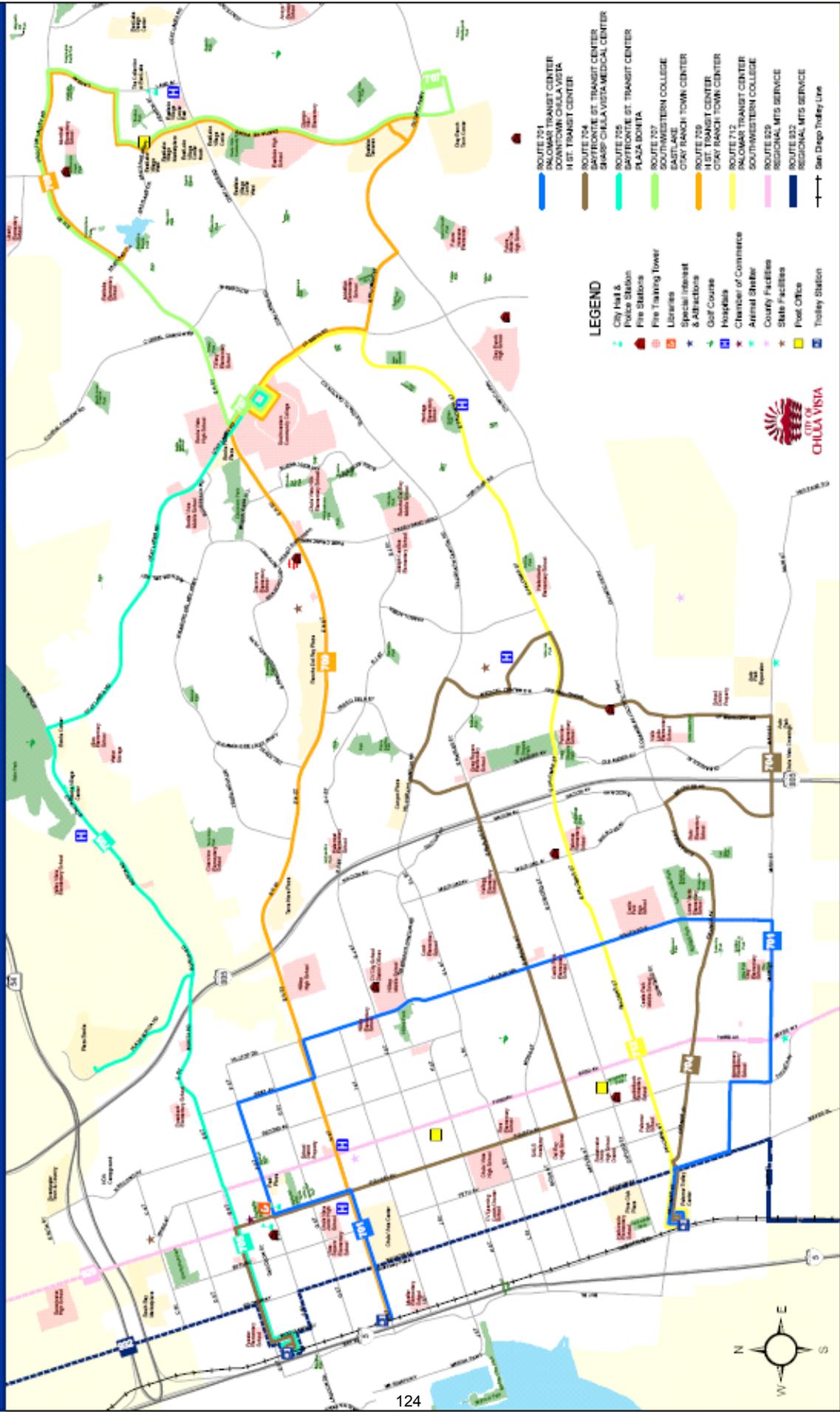
Category	FY 10-11 Actual	FY 11-12 Projected	FY 12-13 Proposed	Inc/Dec
Personnel Services	\$ 224,712	\$ 153,971	\$ 154,988	\$ 1,017
Supplies and Services	\$ 5,581,352	\$ 5,749,099	\$ 5,805,688	\$ 56,589
Other Expenses	\$ 1,123,070	\$ 272,437	\$ 272,437	\$ -
Transfers Out	\$ 81,997	\$ 62,599	\$ 34,750	\$ (27,849)
CIP Expenditures	\$ 48,938	\$ -	\$ -	\$ -
Utilities	\$ 147,612	\$ 165,366	\$ 160,676	\$ (4,690)
<b>Total</b>	<b>\$ 7,207,681</b>	<b>\$ 6,403,472</b>	<b>\$ 6,428,539</b>	<b>\$ 25,067</b>

The fiscal year 2012-13 budget includes funding for 1.0 position. The personnel services expenditure category has been amended to reflect necessary changes in staffing costs for fiscal year 2012-13. Overall, there is a net expenditure increase of (\$25,000) in the budget. The major expenditure changes include an increase in supplies and services of (\$56,600) for fleet maintenance charges. This increase is partially offset by a decrease in the transfers out category of (\$27,800) resulting from a reduction in the fiscal year 2012-13 budget for “transfers to other transit programs” expenses.

#### **STATISTICS**

Operated by	City of Chula Vista via MTS contract with private bus contractor
Routes	7
Service	Six local routes most within Chula Vista city limits, with some service in unincorporated areas of the County (Bonita). One Sunday route operated by MTS from their South Bay Division
Square Miles Served	50
fiscal year 2009-10 Total Passengers	3,400,609
Fleet Size	38 Buses (32) 40-foot, CNG New Flyers (6) 30-foot CNG El Dorado Nationals

# CHULA VISTA TRANSIT SYSTEM MAP (JANUARY 2007)



**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	240,770	224,712	153,971	154,988
Supplies and Services	5,968,774	5,581,352	5,749,099	5,805,688
Other Expenses	1,235,954	1,123,070	272,437	272,437
Capital	48,588	0	0	0
Utilities	159,576	147,612	165,366	160,676
Transfers Out	81,997	81,997	62,599	34,750
CIP Project Expenditures	13,038	48,938	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$7,748,697</b>	<b>\$7,207,681</b>	<b>\$6,403,472</b>	<b>\$6,428,539</b>
<b>REVENUES</b>				
Use of Money & Property	37,664	5,186	0	0
Revenue from Other Agencies	3,357,566	3,419,141	1,584,547	1,596,857
Charges for Services	3,335,333	2,534,382	4,794,175	4,834,175
Other Revenue	116,509	593,916	0	0
Transfers In	0	0	87,147	0
<b>TOTAL REVENUES</b>	<b>\$6,847,072</b>	<b>\$6,552,625</b>	<b>\$6,465,869</b>	<b>\$6,431,032</b>
<b>NET FUND ACTIVITY</b>	<b>(\$901,625)</b>	<b>(\$655,056)</b>	<b>\$62,397</b>	<b>\$2,493</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
401 Bayfront Trolley Station TDA	94,802	91,788	102,436	99,943
402 Transit CVT	7,640,857	7,066,955	6,301,036	6,328,596
403 Transit Capital Projects	13,038	48,938	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$7,748,697</b>	<b>\$7,207,681</b>	<b>\$6,403,472</b>	<b>\$6,428,539</b>
<b>REVENUES</b>				
401 Bayfront Trolley Station TDA	92,734	91,788	102,436	102,436
402 Transit CVT	6,744,179	6,223,162	6,276,286	6,328,596
403 Transit Capital Projects	10,159	237,675	87,147	0
<b>TOTAL REVENUES</b>	<b>\$6,847,072</b>	<b>\$6,552,625</b>	<b>\$6,465,869</b>	<b>\$6,431,032</b>
<b>NET FUND ACTIVITY</b>	<b>(\$901,625)</b>	<b>(\$655,056)</b>	<b>\$62,397</b>	<b>\$2,493</b>

**STAFFING SUMMARY - 402**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Transit Manager	1.00	-	-	1.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>



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**P R O P O S E D   B U D G E T**

**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 and air conditioning 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, and the library. Services provided include maintenance of the vehicles, vehicle fuel, and other specialized services not directly related to any single vehicle.

## **REVENUES**

Revenues in the Fleet Fund come directly from affected departments within the City. There are two types of charges billed to City departments:

1. **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.
2. **Vehicle Replacement Charges:** Historically, the Fleet Fund charges each department replacement costs based on the average annual cost to replace each vehicle over the vehicles useful life. Most non-safety vehicles have a useful life from seven to ten years. However, due to the continued economic constraints vehicle replacement charges have not

been assessed since fiscal year 2007-08. Instead, the City has been replacing vehicles on a pay as you go basis depending on the availability of grant and other eligible funding.

### Fleet Fund Revenues

Category	FY 2010-11 Actual	FY 2011-12 Projected	FY 2012-13 Estimated	Inc/Dec
Use of Money & Property	\$ 18,185	\$ 50,000	\$ 50,000	\$ -
Charges for Services	\$ -	\$ -	\$ 20,000	\$ 20,000
Other Revenue	\$ 4,101,923	\$ 3,593,929	\$ 3,379,929	\$ (214,000)
Transfers In	\$ 895,079	\$ -	\$ 204,000	\$ 204,000
<b>Total</b>	<b>\$ 5,015,187</b>	<b>\$ 3,643,929</b>	<b>\$ 3,653,929</b>	<b>\$ 10,000</b>

For fiscal year 2012-13, the proposed revenue budget for the Fleet Fund is \$3.6 million. This represents a net \$10,000 increase over the fiscal year 2011-12 year-end projected budget. The major revenue changes are as follows:

- A \$20,000 increase in charges for current services for public natural gas purchases.
- A \$214,000 decrease in other revenue other due to a decrease of \$273,000 of department billing revenue. This decrease is partially offset by increases of \$19,000 and \$40,000 in damaged property recovery and Transit Fund reimbursement revenues respectively.

### 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.

### Fleet Fund Expenditures

Category	FY 2010-11 Actual	FY 2011-12 Projected	FY 2012-13 Proposed	Inc/Dec
Personnel Services	\$ 844,014	\$ 777,064	\$ 792,788	\$ 15,724
Supplies and Services	\$ 2,818,176	\$ 2,869,886	\$ 2,828,741	\$ (41,145)
Other Expenses	\$ 474,277	\$ 400	\$ 400	\$ -
Capital	\$ 30,000	\$ 172,200	\$ 702,100	\$ 529,900
Utilities	\$ 597	\$ 1,125	\$ 800	\$ (325)
Transfers Out	\$ 895,079	\$ 87,147	\$ 204,000	\$ 116,853
<b>Total</b>	<b>\$ 5,062,143</b>	<b>\$ 3,907,822</b>	<b>\$ 4,528,829</b>	<b>\$ 621,007</b>

The proposed budget for fiscal year 2012-13 for Fleet Management is \$4.5 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 2012-13.

- The Personnel services category is increasing by \$15,700 over the projected fiscal year 2011-12 year actual personnel services costs, and reflects changes to salary and benefit costs changes projected for fiscal year 2012-13.
- The supplies and services category is decreasing by net \$41,000 over the projected fiscal year 2011-12 year actual supplies and services costs. Changes supplies and services costs for fiscal year 2012-13 include decreases to maintenance, contractual services and fuel and lubricant expenditure categories totaling \$96,000. These decreases are offset by an increase in the budget for natural gas of \$55,000.
- Capital expenditures are increasing by \$529,000 to reflect the City's decision to move forward with a modified approach with respect to vehicle replacement. Under this approach only critical need vehicles will be replaced. Such vehicles are categorized as follows:
  - High Mileage
  - Have safety or mechanical/performance issues
  - Have exceeded their useful life expectancy

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	869,850	844,014	777,064	792,788
Supplies and Services	2,592,518	2,818,176	2,869,886	2,828,741
Other Expenses	684,755	474,277	400	400
Capital	6,948	30,000	172,200	702,100
Utilities	869	597	1,125	800
Transfers Out	0	895,079	87,147	204,000
<b>TOTAL EXPENDITURES</b>	<b>\$4,154,940</b>	<b>\$5,062,143</b>	<b>\$3,907,822</b>	<b>\$4,528,829</b>
<b>REVENUES</b>				
Use of Money & Property	36,158	18,185	50,000	50,000
Charges for Services	0	0	0	20,000
Other Revenue	3,845,102	4,101,923	3,593,929	3,379,929
Transfers In	0	895,079	0	204,000
<b>TOTAL REVENUES</b>	<b>\$3,881,260</b>	<b>\$5,015,187</b>	<b>\$3,643,929</b>	<b>\$3,653,929</b>
<b>NET FUND ACTIVITY</b>	<b>(\$273,680)</b>	<b>(\$46,956)</b>	<b>(\$263,893)</b>	<b>(\$874,900)</b>

**STAFFING SUMMARY - 391**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Equipment Mechanic	3.00	-	-	3.00
Fire Apparatus Mechanic	2.00	-	-	2.00
Fiscal Office Specialist	1.00	-	-	1.00
Fleet Manager	1.00	-	-	1.00
Senior Equipment Mechanic	1.00	-	-	1.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>8.00</b>	<b>-</b>	<b>-</b>	<b>8.00</b>

# CAPITAL EQUIPMENT BUDGET

## *Funding Summary by Purchase Type*

### REPLACEMENT

DEPARTMENT	EQUIPMENT DESCRIPTION	PROJECTED MILEAGE*	FUNDING SOURCE	FY 2012-13 PROPOSED
Police	2000 Ford Crown Victoria	85,704	Police Patrol	\$25,500
Police	2003 Ford Crown Victoria	85,230	Police Patrol	\$25,500
Police	2005 Ford Crown Victoria	156,476	Police Admin	\$25,500
Police	2006 Ford Crown Victoria	91,554	Police Patrol	\$25,500
Police	2006 Ford Crown Victoria	94,940	Police Patrol	\$25,500
Police	2006 Toyota Sienna	144,182	Asset Seizure	\$24,600
Police	2008 Ford Crown Victoria	98,783	Police Patrol	\$25,500
Police	2008 Ford Crown Victoria	93,274	Police Patrol	\$25,500
Police	2008 Ford Crown Victoria	87,953	Police Patrol	\$25,500
Public Works	1993 Peterbilt 10-yd Dump	135,369	Streets	\$175,000
Public Works	1998 GMC Patch Truck	5,812 hrs	Streets	\$82,300
Public Works	2000 Ford F350 Crew Cab Truck	114,398	Streets	\$45,000
Public Works	2000 Ford F550	10,612 hrs	Signs & Striping	\$62,000
Public Works	2004 Ford F250	136,589	Parks	\$45,000
Sewer	2001 Dodge 2500	84,879	Wastewater	\$47,000
Sewer	2003 Chevrolet C2500	83,589	Wastewater	\$47,000
<b>REPLACEMENT TOTAL</b>				<b>\$731,900</b>
<b>GRAND TOTAL - ALL EQUIPMENT</b>				<b>\$731,900</b>

\*Projected Mileage as of June 30, 2011



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**P R O P O S E D   B U D G E T**

**C A P I T A L   P R O J E C T   F U N D S**

**FISCAL YEAR 2013**



# 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**

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:

### Funds 542 – Telegraph Canyon 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 567-582 – 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 587 – Otay Ranch Pedestrian Bridge DIF

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

Fund 588 – Otay Ranch Village 11 Pedestrian Bridge DIF

The Otay Ranch Village 11 Pedestrian Bridge DIF is levied against all new development in Otay Ranch Village 11 to fund the construction of pedestrian bridge improvements, as necessitated by growth in this village.

Fund 591 – Transportation Development Impact Fee

The Transportation Development Impact Fee (TDIF) is levied against all new development in the City east of I-805 to fund the construction of transportation improvements, as necessitated by growth in the eastern portion of the City.

Fund 593 – Western Transportation Development Impact Fee

The Western Transportation Development Impact Fee (W-TDIF) is levied against all new development in the City west of I-805 to fund the construction of transportation improvements, as necessitated by growth in the western portion of 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 the purpose of bicycle related programs.

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 737 – Transportation Equity Act 21

This fund is a depository for revenues received from the federal government under the Transportation Equity Act of the 21st Century. Funds must be spent on street purposes.

Fund 739 – Traffic Congestion Relief

This fund is a depository for revenues allocated to the City under Streets and Highways Code Section 2182 and Revenue and Taxation Code Section 7104. Funds must be expended for maintenance or reconstruction of public streets and roads no later than the end of the fiscal year following the fiscal year in which the allocation is received. Any funds not expended within that period must be returned to the State Controller.

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 714 – 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 and interest earned on monies in the 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.

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.

# ASSESS DIST IMPROVEMENTS FUND

500

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Transfers Out	3,854	125,826	0	87,316
CIP Project Expenditures	0	0	0	563,263
<b>TOTAL EXPENDITURES</b>	<b>\$3,854</b>	<b>\$125,826</b>	<b>\$0</b>	<b>\$650,579</b>
<b>REVENUES</b>				
Use of Money & Property	48,237	24,201	0	0
Other Revenue	30,349	22,603	19,757	582,308
<b>TOTAL REVENUES</b>	<b>\$78,586</b>	<b>\$46,804</b>	<b>\$19,757</b>	<b>\$582,308</b>
<b>NET FUND ACTIVITY</b>	<b>\$74,732</b>	<b>(\$79,022)</b>	<b>\$19,757</b>	<b>(\$68,271)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
508 AD97-2	0	0	0	563,263
516 Oxford St AD 97-1 Improv	3,854	3,826	0	0
517 AD2004-1 Dixon Drive	0	105,000	0	27,316
518 AD2005-1 Tobias Drive	0	17,000	0	60,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,854</b>	<b>\$125,826</b>	<b>\$0</b>	<b>\$650,579</b>
<b>REVENUES</b>				
507 Otay Valley Rd AD 90-2 Improv	1,938	961	0	0
508 AD97-2	0	0	0	563,263
511 Otay Vly Rd Fee Recovery Dist	18,771	9,298	0	0
512 EL Greens II AD 94-1 Improv	23,173	11,490	0	0
515 Twin Oaks Ave AD 96-1 Improv	5,624	1,455	0	0
516 Oxford St AD 97-1 Improv	2,260	83	0	0
517 AD2004-1 Dixon Drive	15,282	12,928	10,070	9,358
518 AD2005-1 Tobias Drive	11,538	10,589	9,687	9,687
<b>TOTAL REVENUES</b>	<b>\$78,586</b>	<b>\$46,804</b>	<b>\$19,757</b>	<b>\$582,308</b>
<b>NET FUND ACTIVITY</b>	<b>\$74,732</b>	<b>(\$79,022)</b>	<b>\$19,757</b>	<b>(\$68,271)</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
CIP Project Expenditures	36,700	2,194	600,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$36,700</b>	<b>\$2,194</b>	<b>\$600,000</b>	<b>\$0</b>
<b>REVENUES</b>				
Use of Money & Property	125,423	62,105	0	0
<b>TOTAL REVENUES</b>	<b>\$125,423</b>	<b>\$62,105</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>\$88,723</b>	<b>\$59,911</b>	<b>(\$600,000)</b>	<b>\$0</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	0	600	600
Other Expenses	0	0	0	232,517
Capital	0	83,447	5,450	0
Transfers Out	4,995,429	69,192	51,041	4,183,641
CIP Project Expenditures	8,210	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,003,639</b>	<b>\$152,639</b>	<b>\$57,091</b>	<b>\$4,416,758</b>
<b>REVENUES</b>				
Use of Money & Property	50,705	(8,849)	0	0
Development Impact Fees	1,610,071	4,208,202	811,250	2,795,000
Other Revenue	8,384	0	0	0
Transfers In	5,300,000	0	0	0
<b>TOTAL REVENUES</b>	<b>\$6,969,160</b>	<b>\$4,199,353</b>	<b>\$811,250</b>	<b>\$2,795,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$1,965,521</b>	<b>\$4,046,714</b>	<b>\$754,159</b>	<b>(\$1,621,758)</b>

## FUND DETAIL

DEPT # DEPT DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>567</b> DIF-Adamo Property Acquisition	48,113	49,556	51,041	52,575
<b>571</b> General Administration	0	0	600	233,117
<b>572</b> Civic Center Expansion	2,376,995	19,636	0	2,392,038
<b>573</b> Police Facilities Remodel	1,660,228	0	0	1,739,028
<b>574</b> Corporation Yard Relocation	918,303	83,447	5,450	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,003,639</b>	<b>\$152,639</b>	<b>\$57,091</b>	<b>\$4,416,758</b>
<b>REVENUES</b>				
<b>567</b> DIF-Adamo Property Acquisition	8,013	3,440	0	0
<b>571</b> General Administration	258,732	414,663	64,490	275,000
<b>572</b> Civic Center Expansion	447,858	972,272	204,110	530,000
<b>573</b> Police Facilities Remodel	138,020	626,863	148,260	340,000
<b>574</b> Corporation Yard Relocation	102,202	161,824	41,910	90,000
<b>575</b> Library for Eastern Territory	433,184	838,840	119,620	520,000
<b>576</b> Fire Suppression Sys Expansion	5,365,912	518,495	123,610	550,000
<b>582</b> Recreation Facilities	215,239	662,956	109,250	490,000
<b>TOTAL REVENUES</b>	<b>\$6,969,160</b>	<b>\$4,199,353</b>	<b>\$811,250</b>	<b>\$2,795,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$1,965,521</b>	<b>\$4,046,714</b>	<b>\$754,159</b>	<b>(\$1,621,758)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Other Expenses	1,347	1,153	43,200	43,200
<b>TOTAL EXPENDITURES</b>	<b>\$1,347</b>	<b>\$1,153</b>	<b>\$43,200</b>	<b>\$43,200</b>
<b>REVENUES</b>				
Use of Money & Property	48,112	30,265	0	0
Development Impact Fees	122,922	650,855	90,000	90,000
<b>TOTAL REVENUES</b>	<b>\$171,034</b>	<b>\$681,120</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$169,687</b>	<b>\$679,967</b>	<b>\$46,800</b>	<b>\$46,800</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
587 DIF-OR Village Pedestrian Ramp	294	100	40,000	40,000
588 OR Vlg11 Pedestrian Bridge DIF	1,053	1,053	3,200	3,200
<b>TOTAL EXPENDITURES</b>	<b>\$1,347</b>	<b>\$1,153</b>	<b>\$43,200</b>	<b>\$43,200</b>
<b>REVENUES</b>				
587 DIF-OR Village Pedestrian Ramp	11,217	258,740	40,000	40,000
588 OR Vlg11 Pedestrian Bridge DIF	159,817	422,380	50,000	50,000
<b>TOTAL REVENUES</b>	<b>\$171,034</b>	<b>\$681,120</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$169,687</b>	<b>\$679,967</b>	<b>\$46,800</b>	<b>\$46,800</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Supplies and Services	38,483	7,935	211,000	211,000
Other Expenses	194,993	168,370	580,916	580,916
Transfers Out	0	0	52,894	52,894
CIP Project Expenditures	678,301	2,237,022	5,067,869	1,148,952
<b>TOTAL EXPENDITURES</b>	<b>\$911,777</b>	<b>\$2,413,327</b>	<b>\$5,912,679</b>	<b>\$1,993,762</b>
<b>REVENUES</b>				
Use of Money & Property	358,140	147,258	0	0
Development Impact Fees	505,424	2,244,746	772,477	772,477
Transfers In	1,402,000	0	293,900	293,900
<b>TOTAL REVENUES</b>	<b>\$2,265,564</b>	<b>\$2,392,004</b>	<b>\$1,066,377</b>	<b>\$1,066,377</b>
<b>NET FUND ACTIVITY</b>	<b>\$1,353,787</b>	<b>(\$21,323)</b>	<b>(\$4,846,302)</b>	<b>(\$927,385)</b>

**FUND DETAIL**

<b>FUND # FUND DESCRIPTION</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
<b>591</b> Transportation DIF	909,827	2,396,839	5,859,785	1,940,868
<b>593</b> Western Transportation DIF Fund	1,950	16,488	52,894	52,894
<b>TOTAL EXPENDITURES</b>	<b>\$911,777</b>	<b>\$2,413,327</b>	<b>\$5,912,679</b>	<b>\$1,993,762</b>
<b>REVENUES</b>				
<b>591</b> Transportation DIF	2,232,907	2,384,576	1,043,900	1,043,900
<b>593</b> Western Transportation DIF Fund	32,657	7,428	22,477	22,477
<b>TOTAL REVENUES</b>	<b>\$2,265,564</b>	<b>\$2,392,004</b>	<b>\$1,066,377</b>	<b>\$1,066,377</b>
<b>NET FUND ACTIVITY</b>	<b>\$1,353,787</b>	<b>(\$21,323)</b>	<b>(\$4,846,302)</b>	<b>(\$927,385)</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	0	0	20,000
Other Expenses	1,293,020	0	25,000	50,000
Capital	0	9,630,000	598,000	512,682
Transfers Out	747,337	659,710	989,271	689,941
CIP Project Expenditures	4,589,689	1,231,533	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$6,630,046</b>	<b>\$11,521,243</b>	<b>\$1,612,271</b>	<b>\$1,272,623</b>
<b>REVENUES</b>				
Other Local Taxes	159,220	360,156	200,000	275,000
Use of Money & Property	712,411	197,794	0	0
Development Impact Fees	4,772	1,138,381	500,000	500,000
Other Revenue	142,037	0	0	0
Transfers In	0	9,647,000	510,000	100,001
<b>TOTAL REVENUES</b>	<b>\$1,018,440</b>	<b>\$11,343,331</b>	<b>\$1,210,000</b>	<b>\$875,001</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,611,606)</b>	<b>(\$177,912)</b>	<b>(\$402,271)</b>	<b>(\$397,622)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
714 CIP - Fiscal Agent	1,393,676	0	0	0
715 PAD Fund - Eastern	4,571,795	1,231,533	310,000	45,000
716 PAD Fund - Western	0	9,630,000	623,000	537,682
717 Resid. Construction/Conversion	664,575	659,710	679,271	679,319
725 Indust. Development Authority	0	0	0	10,622
<b>TOTAL EXPENDITURES</b>	<b>\$6,630,046</b>	<b>\$11,521,243</b>	<b>\$1,612,271</b>	<b>\$1,272,623</b>
<b>REVENUES</b>				
714 CIP - Fiscal Agent	2	0	0	0
715 PAD Fund - Eastern	707,683	1,330,614	475,000	475,000
716 PAD Fund - Western	0	9,630,000	335,000	25,000
717 Resid. Construction/Conversion	310,543	382,606	400,000	375,001
725 Indust. Development Authority	212	111	0	0
<b>TOTAL REVENUES</b>	<b>\$1,018,440</b>	<b>\$11,343,331</b>	<b>\$1,210,000</b>	<b>\$875,001</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,611,606)</b>	<b>(\$177,912)</b>	<b>(\$402,271)</b>	<b>(\$397,622)</b>

# OTHER TRANSPORTATION PROGRAMS FUND 730

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Other Expenses	0	0	20,726	0
Transfers Out	3,402,000	462,652	807,740	741,006
CIP Project Expenditures	7,194,083	4,344,822	3,610,730	3,720,312
<b>TOTAL EXPENDITURES</b>	<b>\$10,596,083</b>	<b>\$4,807,474</b>	<b>\$4,439,196</b>	<b>\$4,461,318</b>
<b>REVENUES</b>				
Use of Money & Property	64,014	32,108	0	0
Revenue from Other Agencies	6,091,013	4,741,651	3,993,316	5,037,900
Transfers In	1,429	24,672	24,750	0
<b>TOTAL REVENUES</b>	<b>\$6,156,456</b>	<b>\$4,798,431</b>	<b>\$4,018,066</b>	<b>\$5,037,900</b>
<b>NET FUND ACTIVITY</b>	<b>(\$4,439,627)</b>	<b>(\$9,043)</b>	<b>(\$421,130)</b>	<b>\$576,582</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
723 Bicycle Facilities	180,851	270,267	0	0
735 Transportation Partnership	4,217	9,324	0	0
736 Other Transportation Program	4,324,702	1,927,545	1,689,196	1,961,318
737 Trans Equity Act - 21	183,272	0	0	0
739 Traffic Congestion Relief Fund	2,839,110	858,569	2,750,000	2,500,000
741 Prop 1B Hwy Safety	3,063,931	1,741,769	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$10,596,083</b>	<b>\$4,807,474</b>	<b>\$4,439,196</b>	<b>\$4,461,318</b>
<b>REVENUES</b>				
723 Bicycle Facilities	180,851	270,267	0	0
735 Transportation Partnership	803	280	0	0
736 Other Transportation Program	2,889,789	1,927,545	1,385,480	2,458,892
737 Trans Equity Act - 21	183,272	0	0	0
739 Traffic Congestion Relief Fund	2,839,110	858,570	2,632,586	2,579,008
741 Prop 1B Hwy Safety	62,631	1,741,769	0	0
<b>TOTAL REVENUES</b>	<b>\$6,156,456</b>	<b>\$4,798,431</b>	<b>\$4,018,066</b>	<b>\$5,037,900</b>
<b>NET FUND ACTIVITY</b>	<b>(\$4,439,627)</b>	<b>(\$9,043)</b>	<b>(\$421,130)</b>	<b>\$576,582</b>





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**P R O P O S E D   B U D G E T**

**D E B T   S E R V I C E   F U N D S**

**FISCAL YEAR 2013**



## DEBT SERVICE FUNDS

The debt service requirement for the City and the Successor Agency to the Redevelopment Agency is \$14.5 million for fiscal year 2012-13. This represents a \$2.7 million decrease in the amount of debt service when compared to the fiscal year 2011-12 obligation of \$17.2 million. The \$14.5 million is the required payments for the debt per the amortization schedules however, the amounts budgeted are usually less due to available fund balance 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 Agency Funds in accordance with the legal documents governing each borrowing. Present debt is in the form of Certificates of Participation, Long Term Notes, Lease-Purchase Obligations, Tax Allocation Refunding Bonds, and Tax Allocation Bonds. Debt has been issued by the City to finance a wide variety of projects, including the construction of the new Public Works Center and the new 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, Public Facilities Development Impact Fee Fund, and property tax increment revenues from the Successor Agency to the Redevelopment Agency.

### **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), notes and capital leases. Debt service expenditures for the City Fund are approximately \$2.7 million offset by revenues of \$1.9 million, a net difference of -\$0.8 million. This difference is due to a larger amount of expenditures budgeted in funds 451 and 453 than revenues. Fund 451 has \$600,000 more in expenditures due to the accrual of interest expense on the City's inter-

fund loans. Fund 453 has more expenditures than revenues budgeted and will utilize fund balance to offset the difference in revenues. 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.

#### Fund 446 – Notes Payable Adamo

A January 1994 note payable for \$370,000 to Mr. and Mrs. Adamo as part of the purchase price for property located adjacent to the Civic Center. The term of the note is twenty years.

#### Fund 449 - San Diego County Regional Communication Systems

On March 7, 2000, the Chula Vista City Council authorized the City to join the San Diego County Regional Communications Systems (RCS). The City's portion of the infrastructure is \$2,809,405 plus financing costs. This is payable over a period of 14 years commencing on January 1, 2001 through January 1, 2014.

#### Fund 451 – Long Term Advances DSF - City

This fund was established to account for inter-fund loans.

#### Fund 452 – Capital Leases – Fire Equipment

This fund was established to account for the lease/purchase of the Fire Department's defibrillator equipment.

#### Fund 453 – CEC 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.

## **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 \$10.1 million offset by revenues of \$8.9 million a net difference of \$-1.3 million. This difference is due to a larger amount of expenditures budgeted in fund 474 than revenues. The difference in revenues will be offset by fund balance that is available to augment budgeted revenues. To follow is a brief description of the Chula Vista PFA - debt service funds.

### Fund 450 – 2002 Certificates of Participation – Police Facility Project

In June 2002, the Public Financing Authority issued the 2002 COP in the amount of \$60,145,000 to finance the construction of the City's new Police Headquarters. 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 the year 2032.

### Fund 471 – 2003 Refunding Certificates of Participation

In August 2004, the Public Financing Authority issued the 2003 COP in the amount of \$11,320,000 to prepay the outstanding \$7,215,000 principal balance of the 1993 Refunding Certificates of Participation and the outstanding \$2,140,000 principal balance of the 1993 Certifications of Participation. The source of repayment of the certificates is the lease payments to be made by the City to the Public Financing Authority and reimbursed by the Redevelopment Agency based on existing repayment agreements approved at the time of bond issuance. The term of the certificates is through the year 2013.

### Fund 472 – 2004 Certificates of Participation – Civic Center Project – Phase 1

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 term of the certificates is through the year 2034.

Fund 473 – 2006 Certificates of Participation-Civic Center project Phase 2

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.

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 prepay 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 term of the certificates is through the year 2033.

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	2,475	2,475	2,500	0
Other Expenses	4,591,635	4,975,413	5,325,286	2,727,572
Transfers Out	5,300,000	9,630,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,894,110</b>	<b>\$14,607,888</b>	<b>\$5,327,786</b>	<b>\$2,727,572</b>
<b>REVENUES</b>				
Use of Money & Property	1,098	942	0	0
Revenue from Other Agencies	96,432	46,474	0	0
Transfers In	4,157,258	4,360,437	4,727,786	1,893,851
<b>TOTAL REVENUES</b>	<b>\$4,254,788</b>	<b>\$4,407,853</b>	<b>\$4,727,786</b>	<b>\$1,893,851</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,639,322)</b>	<b>(\$10,200,035)</b>	<b>(\$600,000)</b>	<b>(\$833,721)</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
441 1994 Pension Obligation Bond	2,509,162	2,637,647	2,765,359	0
442 CDBG Section 108 Loan	734,471	741,015	745,867	749,073
446 Notes Payable Adamo Property	48,113	49,556	51,041	52,575
449 SD Co Regional Comm Systems	295,734	295,734	295,734	295,734
451 Long-term Advances DSF - City	6,134,414	10,532,567	900,000	900,000
452 KS Fire Equipment Capital Lease	172,216	172,216	172,216	143,513
453 CES Loan Repayment	0	179,153	397,569	586,677
<b>TOTAL EXPENDITURES</b>	<b>\$9,894,110</b>	<b>\$14,607,888</b>	<b>\$5,327,786</b>	<b>\$2,727,572</b>
<b>REVENUES</b>				
441 1994 Pension Obligation Bond	2,508,569	2,637,672	2,765,359	0
442 CDBG Section 108 Loan	734,471	741,015	745,867	749,073
446 Notes Payable Adamo Property	48,113	49,556	51,041	52,575
449 SD Co Regional Comm Systems	295,738	295,867	295,734	295,734
451 Long-term Advances DSF - City	398,156	353,826	300,000	350,000
452 KS Fire Equipment Capital Lease	172,215	172,215	172,216	143,513
453 CES Loan Repayment	97,526	157,702	397,569	302,956
<b>TOTAL REVENUES</b>	<b>\$4,254,788</b>	<b>\$4,407,853</b>	<b>\$4,727,786</b>	<b>\$1,893,851</b>
<b>NET FUND ACTIVITY</b>	<b>(\$5,639,322)</b>	<b>(\$10,200,035)</b>	<b>(\$600,000)</b>	<b>(\$833,721)</b>

# DS - CV PUBLIC FINANCING AUTHORITY FUND 470

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	21,548	17,928	20,500	21,500
Other Expenses	27,611,927	10,148,546	10,098,931	10,107,416
Transfers Out	18,279,767	9,083,210	4,134,580	0
<b>TOTAL EXPENDITURES</b>	<b>\$45,913,242</b>	<b>\$19,249,684</b>	<b>\$14,254,011</b>	<b>\$10,128,916</b>
<b>REVENUES</b>				
Use of Money & Property	430,665	345,155	0	0
Other Revenue	29,380,000	39,581	0	0
Transfers In	28,130,002	14,224,748	9,308,309	8,871,713
<b>TOTAL REVENUES</b>	<b>\$57,940,667</b>	<b>\$14,609,484</b>	<b>\$9,308,309</b>	<b>\$8,871,713</b>
<b>NET FUND ACTIVITY</b>	<b>\$12,027,425</b>	<b>(\$4,640,200)</b>	<b>(\$4,945,702)</b>	<b>(\$1,257,203)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
448 2000 COP Ser A-Fin Project	19,764,793	579,134	0	0
450 2002 COP Police Facility Proj	3,914,241	3,911,146	3,918,346	3,921,146
471 2003 Refunding Cert of Part	1,053,569	1,052,550	1,050,773	1,058,938
472 2004 COP Civ Ctr Proj Phase I	2,395,361	2,392,017	2,397,037	2,395,387
473 2006 COP Civ Ctr Proj Phase 2	1,275,351	1,297,330	1,276,069	1,274,239
474 2010 Refunding COP	17,509,927	10,017,507	5,611,786	1,479,206
<b>TOTAL EXPENDITURES</b>	<b>\$45,913,242</b>	<b>\$19,249,684</b>	<b>\$14,254,011</b>	<b>\$10,128,916</b>
<b>REVENUES</b>				
448 2000 COP Ser A-Fin Project	17,868,762	39,586	0	0
450 2002 COP Police Facility Proj	3,960,245	5,718,512	3,918,347	3,921,146
471 2003 Refunding Cert of Part	1,074,900	1,053,693	1,050,773	1,058,938
472 2004 COP Civ Ctr Proj Phase I	2,407,328	2,509,179	2,397,037	2,395,387
473 2006 COP Civ Ctr Proj Phase 2	1,276,341	1,365,798	1,276,069	1,274,239
474 2010 Refunding COP	31,353,091	3,922,716	666,083	222,003
<b>TOTAL REVENUES</b>	<b>\$57,940,667</b>	<b>\$14,609,484</b>	<b>\$9,308,309</b>	<b>\$8,871,713</b>
<b>NET FUND ACTIVITY</b>	<b>\$12,027,425</b>	<b>(\$4,640,200)</b>	<b>(\$4,945,702)</b>	<b>(\$1,257,203)</b>



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**P R O P O S E D   B U D G E T**

**O T H E R   F U N D S**



## 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 specific revenue sources, which are legally restricted to expenditures for special 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 2106, 2107, 2107.5. 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 225 – Traffic Signal Fee

This fund accounts for the receipt and expenditure of fees collected from private developers for financing and / or installation of new traffic signals, as required by City of Chula Vista Council Policy 478-01

### 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 Centre 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.

#### Fund 251 – Supplemental Law Enforcement Services

This fund accounts for the Supplemental Law Enforcement grant funds awarded to the Police Department; these funds can be used to supplement general fund appropriations for Police related personnel, overtime, and equipment expenditures.

#### Fund 252 – Police Department Grants

This fund includes the California Border Alliance Group (CBAG) and miscellaneous police grants. CBAG is funded with federal funds. While CBAG employees are technically City of Chula Vista employees they do not work in the City of Chula Vista nor do they provide direct services for the City of Chula Vista; the City serves only as a fiscal agent for CBAG.

#### Fund 253 – Inmate Welfare Fund

This fund is a depository for monies collected from pay phones commissions and operation of a commissary, in accordance with the Sheriff's Penal Code section 4025. Monies in this fund shall be expended for the benefit, education, and welfare of the inmates.

#### Fund 254 – Local Law Enforcement Block Grant Funds

This fund accounts for federal Justice Assistance Grant funds awarded to the Police Department; these funds can be used to supplement general fund appropriations for Police related personnel, overtime, and equipment expenditures.

#### Fund 256 – Asset Seizure

This fund is a depository for assets seized under Federal statutes through the process of "equitable sharing" of drug money and real property. By law these funds may only be used for law enforcement purposes and are intended to supplement, not supplant, existing funds.

### **LIBRARY/CULTURAL ARTS FUNDS**

Included in this group are the following funds:

#### Fund 261 – California Library Service Act

The California Library Services Act (CLSA) helps public libraries provide coordinated reference services and provides reimbursement for interlibrary loans of materials and loans to nonresident borrowers through the Transaction Based Reimbursement program, also known as the Direct Loan program. The Chula Vista Public Library participates in the Universal Borrowing provision of CLSA that reimburses the City for any over-the-counter loan service to

the residents of all other California public library jurisdictions (Direct Loan). The Interlibrary Loan program reimburses the City for handling costs when books are lent to other California libraries.

#### Fund 262 – Public Library Foundation Fund

The Public Library Foundation Act (PLF) is a funding formula under which the State contributes funding for basic local library services, under specified conditions, to assure the availability to every resident of the state an adequate level of public library service regardless of the taxable wealth of the local jurisdiction providing the service. The legislation provides that to every library jurisdiction which allocates to its public library at least as much local funding as it had the previous year, the state will award a dollar amount equal to the proportional share of the total amount allocated for the Public Library Foundation program based on the population of the library's service area as certified by the State Librarian for that fiscal year. The annual funding is dependent upon appropriations made by the legislature and the Governor.

#### Fund 267 – McCandliss Awards

The Gayle McCandliss Fund was established 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 FUNDS**

Included as part of this group are the following funds:

#### Fund 268 – State Recreation Grants

This fund was established to account for the receipt and disbursement of all State Recreation Grants received by the City.

#### 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).

#### Fund 274 – ARRA Fund

This fund was established to account for the receipt and disbursement of federal grant funds received by the City, authorized by the American Recovery and Reinvestment Act of 2009.

### **ENVIRONMENTAL SERVICES AND CONSERVATION FUNDS**

Included as part of this group are the following funds:

#### Fund 281 - Waste Management and Recycling

Revenue for the Waste Management fund is generated by a variety of grants which are used to implement, operate and educate the public on waste diversion, recycling, environmental actions and impacts. Current grant programs include litter reduction and bottle and can recycling programs; a regional used motor oil and oil filter recycling program; regional household hazardous waste program, regional universal waste program, and a regional needles and sharps disposal program.

#### 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.

#### Fund 285 – Energy Conservation Fund

Revenue for the Energy Conservation fund is generated by grants and inter-agency agreements for specific energy conservation projects. The energy conservation fund reflects the budget for the SDG&E energy conservation grant. This grant funds energy conservation programs for local residents, businesses, and City operations that reduce the amount of natural gas and electricity consumed.

## **STORM DRAIN FUND**

### Fund 301 – Storm Drain Revenue

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 FUNDS**

These funds are depositories of grant entitlement monies received from the Department of Housing and Urban Development including funds 311, 314, 321, 325, and 333. 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.

## **INTERNAL SERVICE FUNDS**

### Fund 231 and Fund 398 – Workers Compensation

This fund is a depository for contributions made from the General Fund 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. In fiscal year 2010-11 the Workers Compensation Fund was moved from Fund 231 to Fund 398, this change is necessary to change the fund type from General Fund to internal service.

#### Fund 232 Flexible Spending Account

This fund is used to account for employee health, medical and dependent care benefits. In fiscal year 2011-12 this fund was transitioned to a trust and agency type fund.

#### Fund 234 – Fire Equipment Lease Fund

This fund accounts for the receipt of pass-through revenue from ambulance services to fund the yearly lease agreement for medical resuscitation equipment.

#### 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 SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Other Expenses	20,886	4,696	15,000	15,000
Transfers Out	3,870,629	3,869,200	3,939,428	3,939,428
CIP Project Expenditures	11,200,245	6,197,691	6,881,270	5,340,873
<b>TOTAL EXPENDITURES</b>	<b>\$15,091,760</b>	<b>\$10,071,587</b>	<b>\$10,835,698</b>	<b>\$9,295,301</b>
<b>REVENUES</b>				
Other Local Taxes	0	5,253,810	4,347,000	5,310,873
Use of Money & Property	168,287	12,568	0	0
Revenue from Other Agencies	3,483,625	4,290,809	3,769,351	3,579,431
Charges for Services	113,132	325,097	250,000	175,000
Other Revenue	10,289	5,665	0	0
Transfers In	0	63,324	0	0
<b>TOTAL REVENUES</b>	<b>\$3,775,333</b>	<b>\$9,951,273</b>	<b>\$8,366,351</b>	<b>\$9,065,304</b>
<b>NET FUND ACTIVITY</b>	<b>(\$11,316,427)</b>	<b>(\$120,314)</b>	<b>(\$2,469,347)</b>	<b>(\$229,997)</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>221</b> Gas Tax	3,910,886	3,869,200	3,939,428	3,939,428
<b>225</b> Traffic Signal	395,531	752,641	1,106,000	45,000
<b>227</b> Transportation Sales Tax	10,785,343	5,449,746	5,790,270	5,310,873
<b>TOTAL EXPENDITURES</b>	<b>\$15,091,760</b>	<b>\$10,071,587</b>	<b>\$10,835,698</b>	<b>\$9,295,301</b>
<b>REVENUES</b>				
<b>221</b> Gas Tax	3,487,940	3,711,602	3,769,351	3,579,431
<b>225</b> Traffic Signal	193,605	364,604	250,000	175,000
<b>227</b> Transportation Sales Tax	93,788	5,875,067	4,347,000	5,310,873
<b>TOTAL REVENUES</b>	<b>\$3,775,333</b>	<b>\$9,951,273</b>	<b>\$8,366,351</b>	<b>\$9,065,304</b>
<b>NET FUND ACTIVITY</b>	<b>(\$11,316,427)</b>	<b>(\$120,314)</b>	<b>(\$2,469,347)</b>	<b>(\$229,997)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	8,435	0	0	0
Supplies and Services	87,320	148,773	211,800	215,300
Other Expenses	312,799	157,733	150,749	202,400
Utilities	17,371	16,762	17,654	18,075
CIP Project Expenditures	25,784	0	130,000	130,000
<b>TOTAL EXPENDITURES</b>	<b>\$451,709</b>	<b>\$323,268</b>	<b>\$510,203</b>	<b>\$565,775</b>
<b>REVENUES</b>				
Licenses and Permits	32,533	26,053	24,000	24,000
Fines, Forfeitures, Penalties	89,833	111,661	180,000	200,000
Use of Money & Property	393,024	387,697	376,000	376,000
Other Revenue	858	0	0	0
<b>TOTAL REVENUES</b>	<b>\$516,248</b>	<b>\$525,411</b>	<b>\$580,000</b>	<b>\$600,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$64,539</b>	<b>\$202,143</b>	<b>\$69,797</b>	<b>\$34,225</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
241 Parking Meter	451,709	323,268	510,203	565,775
<b>TOTAL EXPENDITURES</b>	<b>\$451,709</b>	<b>\$323,268</b>	<b>\$510,203</b>	<b>\$565,775</b>
<b>REVENUES</b>				
241 Parking Meter	515,208	524,892	580,000	600,000
243 Town Centre I-Parking District	1,040	519	0	0
<b>TOTAL REVENUES</b>	<b>\$516,248</b>	<b>\$525,411</b>	<b>\$580,000</b>	<b>\$600,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$64,539</b>	<b>\$202,143</b>	<b>\$69,797</b>	<b>\$34,225</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	2,976,180	3,319,581	4,127,913	4,632,760
Supplies and Services	651,914	907,506	1,038,904	755,459
Other Expenses	7,830	9,733	4,291	0
Capital	837,867	747,174	1,258,634	0
Utilities	11,382	542	1,590	0
Transfers Out	654,140	687,739	654,140	690,794
<b>TOTAL EXPENDITURES</b>	<b>\$5,139,313</b>	<b>\$5,672,275</b>	<b>\$7,085,472</b>	<b>\$6,079,013</b>
<b>REVENUES</b>				
Fines, Forfeitures, Penalties	715,686	524,520	411,550	488,640
Use of Money & Property	67,697	36,102	34,852	20,000
Revenue from Other Agencies	4,157,905	4,740,721	5,637,603	4,678,413
Other Revenue	2,238	4,250	214,170	70,000
Transfers In	63,944	33,599	96,065	140,970
<b>TOTAL REVENUES</b>	<b>\$5,007,470</b>	<b>\$5,339,192</b>	<b>\$6,394,240</b>	<b>\$5,398,023</b>
<b>NET FUND ACTIVITY</b>	<b>(\$131,843)</b>	<b>(\$333,083)</b>	<b>(\$691,232)</b>	<b>(\$680,990)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>245</b> Traffic Safety	1,095,259	750,282	572,006	572,640
<b>251</b> Suppl Law Enforcement Services	243,589	243,928	405,282	467,768
<b>252</b> Police Department Grants	3,327,342	4,023,480	5,282,713	4,208,083
<b>253</b> Inmate Welfare Fund	2,593	3,728	39,522	56,500
<b>254</b> Local Law Enf Block Grant	50,805	47,899	156,974	225,874
<b>256</b> Asset Seizure	419,725	602,958	628,975	548,148
<b>TOTAL EXPENDITURES</b>	<b>\$5,139,313</b>	<b>\$5,672,275</b>	<b>\$7,085,472</b>	<b>\$6,079,013</b>
<b>REVENUES</b>				
<b>245</b> Traffic Safety	728,942	527,587	414,276	488,640
<b>251</b> Suppl Law Enforcement Services	134,971	242,474	298,883	467,768
<b>252</b> Police Department Grants	3,239,610	4,021,234	5,287,282	4,108,083
<b>253</b> Inmate Welfare Fund	92,536	26,428	25,397	40,000
<b>254</b> Local Law Enf Block Grant	71,929	99,248	76,522	143,532
<b>256</b> Asset Seizure	739,482	422,221	291,880	150,000
<b>TOTAL REVENUES</b>	<b>\$5,007,470</b>	<b>\$5,339,192</b>	<b>\$6,394,240</b>	<b>\$5,398,023</b>
<b>NET FUND ACTIVITY</b>	<b>(\$131,843)</b>	<b>(\$333,083)</b>	<b>(\$691,232)</b>	<b>(\$680,990)</b>

## STAFFING SUMMARY - 252

BUDGET CATEGORY	FY 2011-12 ADOPTED	FY 2011-12 MIDYEAR	FY 2012-13 CHANGES	FY 2012-13 PROPOSED
CBAG Admin Analyst II	2.00	-	-	2.00
CBAG Analyst	3.00	-	(1.00)	2.00
CBAG Deputy Director	-	-	1.00	1.00
CBAG Deputy Executive Director	1.00	-	-	1.00
CBAG Director of IV-LECC	1.00	-	-	1.00
CBAG Director of SD LECC	1.00	-	(1.00)	-
CBAG Executive Assistant	2.00	-	-	2.00
CBAG Executive Director	1.00	-	-	1.00
CBAG Graphic Designer/Webmaster	1.00	-	-	1.00
CBAG Microcomputer Specialist	1.00	-	-	1.00
CBAG Network Administrator II	4.00	-	-	4.00
CBAG Network Manager	1.00	-	-	1.00
CBAG Program Analyst	1.00	-	-	1.00
CBAG Program Manager	2.00	-	-	2.00
CBAG Public Safety Analyst	5.00	-	-	5.00
CBAG RCFL Network Engineer	1.00	-	-	1.00
CBAG Senior Public Safety Analyst	1.00	-	-	1.00
Peace Officer	3.00	-	-	3.00
Police Agent	1.00	-	1.00	2.00
Police Community Relations Specialist	1.00	-	-	1.00
Police Sergeant	1.00	-	-	1.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>34.00</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	0	81,670	43,191
Other Expenses	0	0	1,200	1,200
Capital	0	0	200,000	0
Transfers Out	25,783	25,000	25,000	0
CIP Project Expenditures	64	74,115	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$25,847</b>	<b>\$99,115</b>	<b>\$307,870</b>	<b>\$44,391</b>
<b>REVENUES</b>				
Use of Money & Property	10,427	4,518	0	0
Revenue from Other Agencies	6,206	82,653	0	0
<b>TOTAL REVENUES</b>	<b>\$16,633</b>	<b>\$87,171</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$9,214)</b>	<b>(\$11,944)</b>	<b>(\$307,870)</b>	<b>(\$44,391)</b>

## FUND DETAIL

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
261 California Library Service Act	25,847	99,115	225,000	0
262 Public Library Act	0	0	81,270	42,791
267 McCandliss Cultural Arts	0	0	1,600	1,600
<b>TOTAL EXPENDITURES</b>	<b>\$25,847</b>	<b>\$99,115</b>	<b>\$307,870</b>	<b>\$44,391</b>
<b>REVENUES</b>				
261 California Library Service Act	16,272	5,372	0	0
262 Public Library Act	32	81,636	0	0
267 McCandliss Cultural Arts	329	163	0	0
<b>TOTAL REVENUES</b>	<b>\$16,633</b>	<b>\$87,171</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$9,214)</b>	<b>(\$11,944)</b>	<b>(\$307,870)</b>	<b>(\$44,391)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Personnel Services	523,956	967,310	702,515	363,964
Supplies and Services	743,672	1,521,063	1,302,573	725,646
Other Expenses	25,921	151,007	394,692	236,028
Capital	103,321	62,158	50,315	28,571
Transfers Out	0	0	0	62,736
CIP Project Expenditures	376,387	1,038,790	2,506,207	2,800,000
Non-CIP Project Expenditures	137,546	457,095	0	359,400
<b>TOTAL EXPENDITURES</b>	<b>\$1,910,803</b>	<b>\$4,197,423</b>	<b>\$4,956,302</b>	<b>\$4,576,345</b>
<b>REVENUES</b>				
Revenue from Other Agencies	2,126,771	3,779,503	4,824,061	4,461,383
Other Revenue	0	0	1,725	0
Transfers In	34,576	245,761	143,282	52,226
<b>TOTAL REVENUES</b>	<b>\$2,161,347</b>	<b>\$4,025,264</b>	<b>\$4,969,068</b>	<b>\$4,513,609</b>
<b>NET FUND ACTIVITY</b>	<b>\$250,544</b>	<b>(\$172,159)</b>	<b>\$12,766</b>	<b>(\$62,736)</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
<b>268</b> State Recreation Grants	148,472	365	0	62,736
<b>272</b> Federal Grants Fund	397,488	509,470	1,201,621	1,103,874
<b>273</b> State Grants Fund	625	0	0	3,159,400
<b>274</b> ARRA Fund	1,364,218	3,687,588	3,754,681	250,335
<b>TOTAL EXPENDITURES</b>	<b>\$1,910,803</b>	<b>\$4,197,423</b>	<b>\$4,956,302</b>	<b>\$4,576,345</b>
<b>REVENUES</b>				
<b>268</b> State Recreation Grants	193,107	206,864	88,633	0
<b>272</b> Federal Grants Fund	379,504	521,748	1,146,444	1,103,874
<b>273</b> State Grants Fund	(2,003)	0	0	3,159,400
<b>274</b> ARRA Fund	1,590,739	3,296,652	3,733,991	250,335
<b>TOTAL REVENUES</b>	<b>\$2,161,347</b>	<b>\$4,025,264</b>	<b>\$4,969,068</b>	<b>\$4,513,609</b>
<b>NET FUND ACTIVITY</b>	<b>\$250,544</b>	<b>(\$172,159)</b>	<b>\$12,766</b>	<b>(\$62,736)</b>

**STAFFING SUMMARY - 274**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Deputy City Attorney II	1.00	-	(1.00)	-
Legal Assistant	0.50	-	(0.50)	-
Police Agent	2.00	-	(2.00)	-
Public Safety Analyst	1.00	-	(1.00)	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>4.50</b>	<b>-</b>	<b>(4.50)</b>	<b>-</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	523,746	616,998	912,548	822,365
Supplies and Services	674,018	603,955	1,611,275	2,052,130
Other Expenses	850,796	787,379	1,605,123	746,921
Capital	0	221,782	0	0
Utilities	981	477	1,078	827
Transfers Out	94,410	113,652	107,781	107,585
CIP Project Expenditures	162,654	1,994,408	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,306,605</b>	<b>\$4,338,651</b>	<b>\$4,237,805</b>	<b>\$3,729,828</b>
<b>REVENUES</b>				
Use of Money & Property	11,060	11,601	0	0
Revenue from Other Agencies	1,571,638	3,340,523	2,679,934	1,868,966
Charges for Services	1,026,145	1,029,040	979,000	1,264,279
Other Revenue	493,507	243,160	191,000	200,000
Transfers In	59,740	0	0	0
<b>TOTAL REVENUES</b>	<b>\$3,162,090</b>	<b>\$4,624,324</b>	<b>\$3,849,934</b>	<b>\$3,333,245</b>
<b>NET FUND ACTIVITY</b>	<b>\$855,485</b>	<b>\$285,673</b>	<b>(\$387,871)</b>	<b>(\$396,583)</b>

**FUND DETAIL**

<b>FUND # FUND DESCRIPTION</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
<b>281</b> Waste Management & Recycling	265,380	96,786	331,322	373,594
<b>282</b> Environmental Services Fund	839,204	1,014,662	1,562,871	1,860,862
<b>285</b> Energy Conservation	1,202,021	3,227,203	2,343,612	1,495,372
<b>TOTAL EXPENDITURES</b>	<b>\$2,306,605</b>	<b>\$4,338,651</b>	<b>\$4,237,805</b>	<b>\$3,729,828</b>
<b>REVENUES</b>				
<b>281</b> Waste Management & Recycling	400,723	97,285	331,322	373,594
<b>282</b> Environmental Services Fund	1,364,143	1,241,016	1,175,000	1,464,279
<b>285</b> Energy Conservation	1,397,224	3,286,023	2,343,612	1,495,372
<b>TOTAL REVENUES</b>	<b>\$3,162,090</b>	<b>\$4,624,324</b>	<b>\$3,849,934</b>	<b>\$3,333,245</b>
<b>NET FUND ACTIVITY</b>	<b>\$855,485</b>	<b>\$285,673</b>	<b>(\$387,871)</b>	<b>(\$396,583)</b>

**STAFFING SUMMARY - 282**

<b>BUDGET CATEGORY</b>	<b>FY 2011-12 ADOPTED</b>	<b>FY 2011-12 MIDYEAR</b>	<b>FY 2012-13 CHANGES</b>	<b>FY 2012-13 PROPOSED</b>
Environmental Services Program Manager	1.00	-	-	1.00
Recycling Specialist I	-	-	1.00	1.00
Recycling Specialist II	3.00	-	-	3.00
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>4.00</b>	<b>-</b>	<b>1.00</b>	<b>5.00</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	207,778	221,451	261,850	268,850
Other Expenses	125,000	0	0	0
Utilities	740	736	769	769
Transfers Out	290,463	340,463	290,463	340,463
<b>TOTAL EXPENDITURES</b>	<b>\$623,981</b>	<b>\$562,650</b>	<b>\$553,082</b>	<b>\$610,082</b>
<b>REVENUES</b>				
Licenses and Permits	48,907	83,151	25,000	32,000
Fines, Forfeitures, Penalties	6,975	3,540	5,000	5,000
Use of Money & Property	1,647	784	0	0
Charges for Services	558,443	554,355	525,000	525,000
<b>TOTAL REVENUES</b>	<b>\$615,972</b>	<b>\$641,830</b>	<b>\$555,000</b>	<b>\$562,000</b>
<b>NET FUND ACTIVITY</b>	<b>(\$8,009)</b>	<b>\$79,180</b>	<b>\$1,918</b>	<b>(\$48,082)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	53,747	47,006	83,450	68,850
Other Expenses	478,073	618,075	1,826,601	673,089
Capital	84,750	0	0	0
Transfers Out	775,471	789,414	796,867	817,073
CIP Project Expenditures	1,288,973	4,268,033	2,375,222	375,000
Non-CIP Project Expenditures	2,109,092	4,709,830	1,663,128	3,637,756
<b>TOTAL EXPENDITURES</b>	<b>\$4,790,106</b>	<b>\$10,432,358</b>	<b>\$6,745,268</b>	<b>\$5,571,768</b>
<b>REVENUES</b>				
Use of Money & Property	59,619	7,138	0	0
Revenue from Other Agencies	3,991,482	8,043,164	4,859,126	5,459,230
Charges for Services	100	0	0	0
Other Revenue	244,221	43,836	0	0
Transfers In	0	105,000	0	87,316
<b>TOTAL REVENUES</b>	<b>\$4,295,422</b>	<b>\$8,199,138</b>	<b>\$4,859,126</b>	<b>\$5,546,546</b>
<b>NET FUND ACTIVITY</b>	<b>(\$494,684)</b>	<b>(\$2,233,220)</b>	<b>(\$1,886,142)</b>	<b>(\$25,222)</b>

**FUND DETAIL**

FUND # FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
311 CDBG Housing Program	141,520	235,652	10,000	0
314 Emergency Shelter Grant Prog	88,198	88,020	122,027	172,272
321 Home Program	179,790	2,662,160	1,571,250	1,890,893
333 FY2000 Comm Dev Block Grant	4,380,598	7,446,526	5,041,991	3,508,603
<b>TOTAL EXPENDITURES</b>	<b>\$4,790,106</b>	<b>\$10,432,358</b>	<b>\$6,745,268</b>	<b>\$5,571,768</b>
<b>REVENUES</b>				
311 CDBG Housing Program	340,645	237,657	10,000	0
314 Emergency Shelter Grant Prog	88,198	88,020	122,027	172,272
321 Home Program	233,090	2,660,162	1,571,250	1,865,893
325 CDBG Program - Income Projects	1,298	646	0	0
333 FY2000 Comm Dev Block Grant	3,632,191	5,212,653	3,155,849	3,508,381
<b>TOTAL REVENUES</b>	<b>\$4,295,422</b>	<b>\$8,199,138</b>	<b>\$4,859,126</b>	<b>\$5,546,546</b>
<b>NET FUND ACTIVITY</b>	<b>(\$494,684)</b>	<b>(\$2,233,220)</b>	<b>(\$1,886,142)</b>	<b>(\$25,222)</b>

**FUND SUMMARY**

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	5,409,966	5,141,838	6,968,370	7,878,415
Other Expenses	1,856,161	1,650,551	1,883,921	1,883,441
Utilities	1,627,805	1,595,610	2,854,647	2,380,663
<b>TOTAL EXPENDITURES</b>	<b>\$8,893,932</b>	<b>\$8,387,999</b>	<b>\$11,706,938</b>	<b>\$12,142,519</b>
<b>REVENUES</b>				
Use of Money & Property	224,205	130,443	0	0
Other Revenue	9,651,585	10,148,106	11,706,935	12,142,519
<b>TOTAL REVENUES</b>	<b>\$9,875,790</b>	<b>\$10,278,549</b>	<b>\$11,706,935</b>	<b>\$12,142,519</b>
<b>NET FUND ACTIVITY</b>	<b>\$981,858</b>	<b>\$1,890,550</b>	<b>(\$3)</b>	<b>\$0</b>

**FUND DETAIL**

FUND #	FUND DESCRIPTION	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>					
342	CFD 11-M RHR McMillin	35,303	38,122	111,838	127,550
343	CFD 12-M Vlg7	244,831	329,897	481,227	492,016
344	CFD 13-M Vlg2	27,175	88,722	134,485	161,268
345	CFD 12M - OR Village 7	290,982	315,570	475,693	526,993
352	Bay Blvd Landscaping Dist	5,734	5,537	15,088	10,709
353	Eastlake Maintenance Dist #1	263,123	217,578	322,141	308,569
354	Open Space District #1	91,475	68,825	75,793	87,903
355	Open Space District #2	14,712	16,999	20,084	21,510
356	Open Space District #3	39,311	31,355	46,838	51,590
357	Open Space District #4	85,478	77,311	95,087	106,456
358	Open Space District #5	59,923	36,820	60,869	57,727
359	Open Space District #6	29,281	25,251	31,203	35,154
361	Open Space District #7	10,701	12,037	17,134	19,188
362	Open Space District #8	66,731	50,110	74,886	86,279
363	Open Space District #9	73,449	48,241	78,460	87,979
364	Open Space District #10	76,248	78,597	77,988	88,644
365	Open Space District #11	146,692	131,048	165,380	181,935
367	Open Space District #14	363,103	333,244	410,036	454,075
368	Open Space District #15	26,613	14,563	28,405	30,633
369	Open Space District #17	4,164	4,468	8,620	9,972
371	Open Space District #18	104,028	107,669	142,773	165,064
372	Open Space District #20	1,164,940	1,036,491	1,435,976	1,445,672
373	Open Space District #23	42,787	45,134	42,199	51,417

# OPEN SPACE DISTRICT FUND

350

374	Open Space District #24	22,311	20,773	34,098	38,476
375	Open Space District #26	10,287	7,730	14,984	16,965
376	Open Space District #31	95,563	87,929	142,587	158,463
378	CFD 07M-Eastlk II Woods, Vista	427,651	398,439	617,073	658,591
379	CFD 08M-Vlg 6 McM & Oty Ranc	673,442	660,913	1,020,335	984,863
380	CFD 09M OR Vlg II	739,939	750,030	940,455	1,038,886
382	CFD 99-2 Otay Ranch Vlg 1 We	625,218	581,930	756,405	818,670
386	Otay Ranch Acquisition Dist	365,049	288,329	522,500	500,100
387	CFD 98-3 Sunbow 2	865,972	766,499	974,812	1,016,434
388	Comm Facility 97-1 (Otay Rnch)	1,731,749	1,699,653	2,315,814	2,288,962
389	Otay Ranch Village 1,2,6,7,12	69,967	12,185	15,672	13,804
<b>TOTAL EXPENDITURES</b>		<b>\$8,893,932</b>	<b>\$8,387,999</b>	<b>\$11,706,938</b>	<b>\$12,142,519</b>
<b>REVENUES</b>					
342	CFD 11-M RHR McMillin	82,488	120,110	111,838	127,550
343	CFD 12-M Vlg7	411,812	386,411	481,227	492,016
344	CFD 13-M Vlg2	32,055	58,540	134,485	161,268
345	CFD 12M - OR Village 7	325,460	421,169	475,693	526,993
351	Town Centre Landscaping Dist I	504	257	0	0
352	Bay Blvd Landscaping Dist	12,594	12,557	15,088	10,709
353	Eastlake Maintenance Dist #1	268,090	227,572	322,141	308,569
354	Open Space District #1	76,610	77,241	75,793	87,903
355	Open Space District #2	13,955	13,341	20,084	21,510
356	Open Space District #3	46,845	49,179	46,837	51,590
357	Open Space District #4	88,181	83,729	95,087	106,456
358	Open Space District #5	44,550	39,761	60,869	57,727
359	Open Space District #6	27,899	24,112	31,203	35,154
361	Open Space District #7	14,662	14,790	17,134	19,188
362	Open Space District #8	68,786	68,746	74,886	86,279
363	Open Space District #9	66,603	61,268	78,460	87,979
364	Open Space District #10	79,894	77,016	77,988	88,644
365	Open Space District #11	144,950	145,361	165,380	181,935
366	Open Space District #13	10	7	0	0
367	Open Space District #14	339,697	335,828	410,036	454,075
368	Open Space District #15	20,320	19,599	28,405	30,633
369	Open Space District #17	5,430	5,919	8,620	9,972
371	Open Space District #18	121,529	119,196	142,773	165,064
372	Open Space District #20	1,280,159	1,202,337	1,435,975	1,445,672
373	Open Space District #23	55,558	53,994	42,199	51,417
374	Open Space District #24	21,746	23,448	34,098	38,476
375	Open Space District #26	10,462	9,501	14,984	16,965
376	Open Space District #31	102,610	107,031	142,587	158,463
378	CFD 07M-Eastlk II Woods, Vista	514,705	587,056	617,073	658,591
379	CFD 08M-Vlg 6 McM & Oty Ranc	977,844	1,007,883	1,020,335	984,863
380	CFD 09M OR Vlg II	791,813	837,463	940,455	1,038,886
382	CFD 99-2 Otay Ranch Vlg 1 We	712,829	728,382	756,405	818,670

**OPEN SPACE DISTRICT FUND****350**

<b>383</b> Town Ctr Business Imprv Distr	(1,366)	(346)	0	0
<b>386</b> Otay Ranch Acquisition Dist	477,528	484,242	522,500	500,100
<b>387</b> CFD 98-3 Sunbow 2	998,106	919,377	974,811	1,016,434
<b>388</b> Comm Facility 97-1 (Otay Rnch)	1,598,676	1,904,405	2,315,814	2,288,962
<b>389</b> Otay Ranch Village 1,2,6,7,12	42,196	52,067	15,672	13,804
<b>TOTAL REVENUES</b>	<b>\$9,875,790</b>	<b>\$10,278,549</b>	<b>\$11,706,935</b>	<b>\$12,142,519</b>
<b>NET FUND ACTIVITY</b>	<b>\$981,858</b>	<b>\$1,890,550</b>	<b>(\$3)</b>	<b>\$0</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Supplies and Services	505,837	521,372	0	0
Other Expenses	1,838,182	2,199,644	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,344,019</b>	<b>\$2,721,016</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>				
Other Revenue	2,815,928	2,929,338	0	0
<b>TOTAL REVENUES</b>	<b>\$2,815,928</b>	<b>\$2,929,338</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>\$471,909</b>	<b>\$208,322</b>	<b>\$0</b>	<b>\$0</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Supplies and Services	0	0	562,000	604,000
Other Expenses	0	0	2,919,000	2,919,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,481,000</b>	<b>\$3,523,000</b>
<b>REVENUES</b>				
Other Revenue	0	0	2,671,648	2,657,858
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,671,648</b>	<b>\$2,657,858</b>
<b>NET FUND ACTIVITY</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$809,352)</b>	<b>(\$865,142)</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Personnel Services	251,416	548,561	0	0
Supplies and Services	40,439	36,788	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$291,855</b>	<b>\$585,349</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>				
Other Revenue	274,580	571,336	0	0
Transfers In	33,998	0	0	0
<b>TOTAL REVENUES</b>	<b>\$308,578</b>	<b>\$571,336</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>\$16,723</b>	<b>(\$14,013)</b>	<b>\$0</b>	<b>\$0</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Supplies and Services	0	0	16,500	0
Transfers Out	172,215	172,215	172,216	143,513
<b>TOTAL EXPENDITURES</b>	<b>\$172,215</b>	<b>\$172,215</b>	<b>\$188,716</b>	<b>\$143,513</b>
<b>REVENUES</b>				
Revenue from Other Agencies	178,333	231,833	172,216	172,216
<b>TOTAL REVENUES</b>	<b>\$178,333</b>	<b>\$231,833</b>	<b>\$172,216</b>	<b>\$172,216</b>
<b>NET FUND ACTIVITY</b>	<b>\$6,118</b>	<b>\$59,618</b>	<b>(\$16,500)</b>	<b>\$28,703</b>

## FUND SUMMARY

BUDGET CATEGORY	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 PROPOSED
<b>EXPENDITURES</b>				
Supplies and Services	0	63	663,439	713,439
Other Expenses	3,199,051	922,981	990,000	940,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,199,051</b>	<b>\$923,044</b>	<b>\$1,653,439</b>	<b>\$1,653,439</b>
<b>REVENUES</b>				
Other Revenue	1,750,671	44,358	0	0
Transfers In	1,800,000	1,800,000	1,653,439	1,214,000
<b>TOTAL REVENUES</b>	<b>\$3,550,671</b>	<b>\$1,844,358</b>	<b>\$1,653,439</b>	<b>\$1,214,000</b>
<b>NET FUND ACTIVITY</b>	<b>\$351,620</b>	<b>\$921,314</b>	<b>\$0</b>	<b>(\$439,439)</b>

**FUND SUMMARY**

<b>BUDGET CATEGORY</b>	<b>FY 2009-10 ACTUAL</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>EXPENDITURES</b>				
Capital	5,257	1,344	0	0
Transfers Out	7,382	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$12,639</b>	<b>\$1,344</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES</b>				
Use of Money & Property	(221)	0	0	0
Other Revenue	0	495	0	0
<b>TOTAL REVENUES</b>	<b>(\$221)</b>	<b>\$495</b>	<b>\$0</b>	<b>\$0</b>
<b>NET FUND ACTIVITY</b>	<b>(\$12,860)</b>	<b>(\$849)</b>	<b>\$0</b>	<b>\$0</b>

# NON-CAPITAL IMPROVEMENT PROJECT BUDGET

## Funding Summary by Project Type

### CDBG

	FY 2012-13 PROPOSED
Acquisition/Rehab/Rental Program	\$1,650,000
Housing Services	\$44,599
Services for High-Risk and Homeless Youth	\$39,550
Family Resource Center Services	\$39,312
Norman Park Senior Center	\$37,500
Family Violence Treatment Program	\$34,000
Fair Housing Counseling Services	\$31,101
KidCare Express Mobile Unit	\$17,000
Food 4 Kids Backpack Program	\$15,000
Meals-On-Wheels Chula Vista	\$12,000
Interfaith Shelter Network	\$10,350
South Bay Food Program	\$10,000
Fair Housing Administration	\$5,400
Task Force on the Homeless (RTFH)	\$3,000
South Bay Homeless Project Connect	\$500
<b>CDBG TOTAL</b>	<b>\$1,949,312</b>

### EMERGENCY SOLUTIONS GRANT

	FY 2012-13 PROPOSED
Casa Nueva Vida	\$83,621
Homeless Prevention/Rapid Rehousing	\$72,680
<b>EMERGENCY SOLUTIONS GRANT TOTAL</b>	<b>\$156,301</b>

### GENERAL FUND

	FY 2012-13 PROPOSED
Minor CIP - Eucalyptus Park Improvements	\$17,000
<b>GENERAL FUND TOTAL</b>	<b>\$17,000</b>

### HOME PROGRAM

	FY 2012-13 PROPOSED
Acquisition/Rehab/Rental Program	\$1,232,143
First Time Homebuyer Program	\$300,000
<b>HOME PROGRAM TOTAL</b>	<b>\$1,532,143</b>

# NON-CAPITAL IMPROVEMENT PROJECT BUDGET

## *Funding Summary by Project Type*

### REDEVELOPMENT OBIGATION RETIREMENT FUND

	FY 2012-13 PROPOSED
Landings II - Affordable Housing Development Loan	\$4,000,000
<b>REDEVELOPMENT OBIGATION RETIREMENT FUND TOTAL</b>	<b>\$4,000,000</b>

### STATE PARK GRANT

	FY 2012-13 PROPOSED
Minor CIP - Park Improvements	\$359,400
<b>STATE PARK GRANT TOTAL</b>	<b>\$359,400</b>

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<b>GRAND TOTAL - ALL PROJECTS</b>	<b>\$8,014,156</b>
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**P R O P O S E D   B U D G E T**

**CAPITAL IMPROVEMENT  
PROGRAM**

**FISCAL YEAR 2013**



# CAPITAL IMPROVEMENT PROGRAM SUMMARY

To follow is a summary of the fiscal year 2012-13 Capital Improvement Program (CIP). The goal of the Capital Improvement Program is to provide for the sustainable preservation of City-owned assets at the lowest cost and leverage financial strategies to address infrastructure needs. More detailed project information is available in the Capital Improvement Program Proposed Budget for Fiscal Years 2013 to 2017 document.

The 2013-2017 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The CIP includes funding for projects and programs in various geographic areas of the City. The Proposed Fiscal Year 2012-13 capital expenditure budget is \$20.0 million. The forecasted five-year program is estimated at \$76.1 million. The 2013-2017 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.

The \$20.0 million is currently proposed to be lower than the fiscal year 2011-12 adopted CIP budget of \$22.7 million, for the following reasons:

- Anticipated mid-year amendments for the second phase of City energy projects
- The transfer of minor CIP projects from the CIP to the Operating budget.
- An increased Federal match for the Heritage Road Bridge, which will be shown in future years, but with reduced City funding shown in this year's budget.
- Construction funds for Willow Street Bridge shown in FY2013-14

The CIP budget also includes the reallocation of remaining funds after projects completed in the Southwestern CV Street Improvement Program such as Second Avenue Improvements for

additional street improvements in the Castle Park area on Del Mar, Twin Oaks, and Alpine Avenues, via the formation of assessment districts. These are the remaining funds from the \$9.5 million Section 108 Loan from the U.S. Department of Housing and Urban development (HUD) for street improvements in the Castle Park area. Additionally project balances remaining in completed projects such as the Chula Vista Library Roof and PIMA Institute facility at the Animal Care Facility have been reprogrammed to other projects such as the Loma Verde Recreation Complex.

The proposed plan reaffirms the City's commitment to identify resources to move us toward long-term sustainability of our City assets.

# CAPITAL IMPROVEMENT BUDGET

## *Funding Summary by Project Type*

### DRAINAGE

		FY 2012-13 ADOPTED
<b>DR189</b>	Bonita Canyon Repairs	\$514,000
<b>DR193</b>	Storm Drain Pipe Rehabilitation Project For FY 2013	\$850,000
<b>DRAINAGE TOTAL</b>		<b>\$1,364,000</b>

### GENERAL GOVERNMENT

		FY 2012-13 ADOPTED
<b>GG207</b>	PIMA Institute - Animal Care Facility	(\$32,180)
<b>GENERAL GOVERNMENT TOTAL</b>		<b>(\$32,180)</b>

### LIBRARY

		FY 2012-13 ADOPTED
<b>LB144</b>	South Chula Vista Library Roof	(\$47,090)
<b>LIBRARY TOTAL</b>		<b>(\$47,090)</b>

# CAPITAL IMPROVEMENT BUDGET

## *Funding Summary by Project Type*

### LOCAL STREETS

		FY 2012-13 ADOPTED
<b>STL261</b>	Willow Street Bridge Widening	\$929,015
<b>STL291</b>	Fourth Avenue Sidewalk Improvements (RAS)	\$25,000
<b>STL306</b>	Southwestern CV Street Impvt Program	(\$305,961)
<b>STL342</b>	Second Avenue Improvements-Naples Street to Palomar Street	(\$344,039)
<b>STL362</b>	Third Avenue Streetscape Improvements	\$1,391,486
<b>STL364</b>	Sidewalk installation along Naples St	\$90,000
<b>STL375</b>	Enhanced Traffic Calming Crosswalk Improvements at the vicinity of Montgomery Elementary School	\$80,000
<b>STL379</b>	Alpine Avenue Improvements - Naples St. to Oxford St.	(\$540,000)
<b>STL384</b>	Willow Street Bridge Utility Relocation	\$1,300,800
<b>STL385</b>	Del Mar Avenue Improvement -Naples Street to Oxford Street	\$840,000
<b>STL386</b>	Twin Oaks Avenue Improvements, Emerson Street to Oxford Street	\$650,000
<b>STL387</b>	Otay Ranch Village 1 AD 97-2 Maintenance	\$563,263
<b>STL388</b>	Pavement Minor Rehabilitation FY2012-13	\$1,750,000
<b>STL389</b>	Castle Park Middle School - Quintard Street Corridor Pedestrian Improvements	\$349,000
<b>STL390</b>	Cross Gutter Rehabilitation @ Various Locations FY 12-13	\$250,000
<b>LOCAL STREETS TOTAL</b>		<b>\$7,028,564</b>

### MAJOR STREETS

		FY 2012-13 ADOPTED
<b>STM355</b>	Otay Lakes Road Widening, East "H" St. to Telegraph Canyon Rd.	\$10,000
<b>STM364</b>	Heritage Road Bridge Replacement	\$524,449
<b>STM369</b>	Bikeway Facilities Gap Project	\$10,000
<b>STM373</b>	Pavement Major Rehabilitation FY 12-13	\$2,665,000
<b>MAJOR STREETS TOTAL</b>		<b>\$3,209,449</b>

# CAPITAL IMPROVEMENT BUDGET

## *Funding Summary by Project Type*

### OTHER PROJECTS

		FY 2012-13 ADOPTED
<b>OP202</b>	CIP Advanced Planning	\$54,650
<b>OP206</b>	Automation - AutoCAD Upgrade	\$5,000
<b>OP208</b>	CIP Mgmt & Equipment Purchase	\$15,873
<b>OP212</b>	Downtown Parking District Improvements	\$130,000
<b>OP219</b>	Pavement Management System	\$150,000
<b>OTHER PROJECTS TOTAL</b>		<b>\$355,523</b>

### PARKS AND RECREATION

		FY 2012-13 ADOPTED
<b>PR311</b>	Orange Ave Library Park Site	(\$840,000)
<b>PR314</b>	Citywide Park Improvements within SDG&E Rights of Way	\$375,000
<b>PR315</b>	Facility Improvements at Loma Verde Recreation Complex	\$79,270
<b>PR316</b>	Prop 84, Orange Park	\$2,800,000
<b>PARKS AND RECREATION TOTAL</b>		<b>\$2,414,270</b>

### SEWER

		FY 2012-13 ADOPTED
<b>SW263</b>	Anita Street Sewer Improvements	\$660,000
<b>SW264</b>	Corral Ct Pump Station Rehabilitation	\$100,000
<b>SW269</b>	Hilltop Pump Station Rehabilitation	\$50,000
<b>SW274</b>	East H Street Sewer Main Upsize	\$1,500,000
<b>SW275</b>	Reline Force Main @ G St Pump Station	\$300,000
<b>SW276</b>	Sewer Rehabilitation Project for FY 2013	\$1,500,000
<b>SW277</b>	Sewer Access Road Rehabilitation Project for FY 2012-2013	\$400,000
<b>SW278</b>	Max Field Pump Station Reconstruction Project	\$300,000
<b>SEWER TOTAL</b>		<b>\$4,810,000</b>

# CAPITAL IMPROVEMENT BUDGET

## *Funding Summary by Project Type*

### TRAFFIC

		FY 2012-13 ADOPTED
<b>TF321</b>	Citywide Traffic Count Program	\$20,000
<b>TF325</b>	Transportation Planning Program	\$150,000
<b>TF327</b>	Neighborhood Traffic and Pedestrian Safety Program	\$20,000
<b>TF332</b>	Signing and Striping Program	\$50,000
<b>TF344</b>	I 805 Direct Access Ramp East H Street and East Palomar Street	\$75,000
<b>TF350</b>	Traffic Signal System Optimization	\$100,000
<b>TF354</b>	Traffic Congestion Relief Program	\$30,000
<b>TF356</b>	Otay Mesa Transportation System	\$5,000
<b>TF366</b>	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$80,000
<b>TF376</b>	Traffic Signal Modification at Third Avenue and "K" Street Intersection	\$30,000
<b>TF382</b>	Traffic Signal Modifications at Third Avenue and Naples Street	\$250,000
<b>TF384</b>	Hazel G Cook Elementary School Pedestrian Improvements	\$49,000
<b>TRAFFIC TOTAL</b>		<b>\$859,000</b>
<b>GRAND TOTAL - ALL PROJECTS</b>		<b>\$19,961,536</b>



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# P R O P O S E D   B U D G E T

## S U M M A R Y   T A B L E S

Fund Appropriations by Department and  
Expenditure Category

Schedule of Revenues

Fund Balance Projections

Schedule of Interfund Transfers

Authorized Positions by Department

FISCAL YEAR 2013





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**P R O P O S E D   B U D G E T**  
**F I S C A L   Y E A R   2 0 1 2 - 1 3**

**FUND APPROPRIATIONS BY  
DEPARTMENT AND  
EXPENDITURE CATEGORY**



# PROPOSED EXPENDITURES BY DEPARTMENT / CATEGORY

*Fiscal Year 2012-13*

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OPERATING CAPITAL	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2012-13
01100 City Council	1,221,087	78,487	1,890						1,301,464
02000 Boards and Commissions		40,076							40,076
03000 City Clerk	600,473	237,621	628						838,722
04000 City Attorney	1,945,965	352,658	1,647						2,300,270
05000 Administration	1,726,813	120,402	1,797						1,849,012
06000 ITS	2,200,350	570,592	53,403		88,500				2,912,845
07000 Human Resources	1,866,045	270,423	1,978						2,138,446
08000 Finance	3,100,409	162,368	2,600						3,265,377
09000 Non-Departmental	(275,260)	1,631,737		182,300		5,053,675	1,065,486		7,657,938
10000 General Svcs/Animal Care Facility	1,815,711	492,992	55,392	2,500					2,366,595
12000 Development Services	2,610,012	138,708	10,794	10,730					2,770,244
14000 Police	40,526,765	2,649,915	447,587	129,000					43,753,267
15000 Fire	20,872,668	1,733,669	189,277			52,226			22,847,840
16000 Public Works Operations	16,863,179	3,375,986	3,311,656	128,000	53,000	184,986		17,000	23,933,807
17000 Recreation	2,539,948	485,151	415,019	12,670					3,452,788
18000 Library	2,630,834	203,792	397,358	400					3,232,384
<b>100 GENERAL FUND TOTAL</b>	<b>100,244,998</b>	<b>12,544,577</b>	<b>4,891,026</b>	<b>465,600</b>	<b>141,500</b>	<b>5,290,887</b>	<b>1,065,486</b>	<b>17,000</b>	<b>124,661,074</b>
221 Gas Tax						3,939,428			3,939,428
225 Traffic Signal				15,000			30,000		45,000
227 Transp Sales Tax Fund							5,310,873		5,310,873
234 Fire Equipment Lease Fund						143,513			143,513
241 Parking Meter		215,300	18,075	202,400			130,000		565,775
245 Traffic Safety		38,500				534,140			572,640
251 Supp Law Enforcement Serv Fund	431,114					36,654			467,768
252 Police Dept Grants Fund	3,975,772	232,311							4,208,083
253 Inmate Welfare Fund		56,500							56,500
254 Local Law Enf Block Grant Pro	225,874					120,000			225,874
256 Asset Seizure		428,148							428,148
262 Public Library Act		42,791							42,791
267 McCandliss Memorial Cult Arts		400		1,200					1,600
268 State Recreation Grants						62,736			62,736
272 Federal Grants Fund	349,964	725,339			28,571		2,800,000		1,103,874
273 State Grants Fund								359,400	3,159,400

# PROPOSED EXPENDITURES BY DEPARTMENT / CATEGORY

*Fiscal Year 2012-13*

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OPERATING CAPITAL	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2012-13
274 Amer. Recovery & Reinvest. Act	14,000	307		236,028					250,335
281 Waste Mgmt & Recycling	90,023	283,571							373,594
282 Environmental Services	556,886	1,155,764	627	40,000		107,585			1,860,862
285 Energy Conservation	175,456	612,795	200	706,921					1,495,372
301 Storm Drain Revenue		268,850	769			340,463			610,082
313 CV Housing Authority	872,486	38,300	55			166,085			1,076,926
318 Redv Obligation Retirement Fnd	256,422	158,553	2,150	1,024,754		8,120,236		4,000,000	13,562,115
319 Housing - SA		36,100		120,875	1,506,000	29,000			1,691,975
314 Emergency Shelter Grant Prog				15,971				156,301	172,272
321 HOME Program		41,750		308,000		9,000		1,532,143	1,890,893
333 CDBG FY00		27,100		349,118		808,073	375,000	1,949,312	3,508,603
341 Public Liability Trust		713,439		940,000					1,653,439
342 CFD 11-M RHR McMillin		92,954	15,540	19,056					127,550
343 CFD 12-M Otay Ranch Village 7		299,822	124,153	68,041					492,016
344 CFD 13M OR Village 2		82,554	54,200	24,514					161,268
345 CFD 12M OR Village 7		329,013	125,800	72,180					526,993
352 Bay Blvd Landscape Dist		2,066	6,967	1,676					10,709
353 Eastlake Maintenance Dist 1		164,335	95,045	49,189					308,569
354 Open Space District #1		47,174	26,616	14,113					87,903
355 Open Space District #2		10,307	6,045	5,158					21,510
356 Open Space District #3		23,610	20,559	7,422					51,590
357 Open Space District #4		67,440	22,400	16,616					106,456
358 Open Space District #5		32,454	15,288	9,985					57,727
359 Open Space District #6		17,916	10,413	6,825					35,154
361 Open Space District #7		9,208	5,540	4,440					19,188
362 Open Space District #8		53,536	19,080	13,663					86,279
363 Open Space District #9		54,581	19,795	13,603					87,979
364 Open Space District #10		53,672	21,395	13,577					88,644
365 Open Space District #11		114,038	41,291	26,607					181,935
367 Open Space District #14		252,894	138,438	62,743					454,075
368 Open Space District #15		16,595	8,170	5,868					30,633
369 Open Space District #17		6,833		3,139					9,972
371 Open Space District #18		94,910	46,096	24,058					165,064
372 Open Space District #20		942,117	298,663	204,892					1,445,672

# PROPOSED EXPENDITURES BY DEPARTMENT / CATEGORY

*Fiscal Year 2012-13*

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OPERATING CAPITAL	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2012-13
373	Open Space District #23	37,866	6,500	7,051					51,417
374	Open Space District #24	22,455	10,195	5,826					38,476
375	Open Space District #26	10,257	3,551	3,157					16,965
376	Open Space District #31	94,612	41,551	22,300					158,463
378	CFD 07M-Eastlk II Woods, Vista	389,831	101,462	167,298					658,591
379	CFD 08M-Vlg 6 McM & Oty Ranch	548,312	238,260	198,291					984,863
380	CFD 09M-OR Vlg II Brookfld She	694,888	183,795	160,203					1,038,886
382	CFD 99-2 Otay Ranch Vlg 1 West	559,439	145,105	114,126					818,670
386	Otay Ranch Preserve	418,100		82,000					500,100
387	CFD 98-3 Sunbow 2	720,709	156,024	139,701					1,016,434
388	Community Facility Dst 97-1 OR	1,607,411	367,406	314,145					2,288,962
389	Otay Ranch Village 1,2,6,7,12	6,506	5,320	1,978					13,804
391	Central Garage Fund	792,788	800	400					3,603,929
392	Equipment Replacement	18,800			702,100	204,000			924,900
398	Workers Compensation	604,000		2,919,000					3,523,000
401	Bayfront Trolley Station TDA	55,500	17,767	26,676					99,943
402	Transit	154,988	142,909	245,761		34,750			6,328,596
408	Development Services Fund	4,898,692	16,080	23,500		1,175,724			6,344,437
413	Trunk Sewer Capital Reserve			200,000			2,160,000		2,360,000
414	Sewer Service Revenue	4,191,451	520	42,100	196,500	3,046,098	7,650		28,868,315
428	Sewer Facility Replacement					150,000	2,650,000		2,800,000
431	Tele Cyn Sewer Basin DIF			35,000					35,000
432	Poggl Cyn Sewer Basin DIF			10,000					10,000
433	Salt Creek Sewer Basin DIF			119,091		250,000			369,091
442	CDBG Section 108 Loan			749,073					749,073
446	Notes Payable Adamo Property			52,575					52,575
449	SD Co Regional Comm Systems			295,734					295,734
451	Long-term Advances DSF-City			900,000					900,000
452	KS Fire Equipment Capl Lease			143,513					143,513
453	CEC Loan Repayment			586,677					586,677
450	2002 COP Police Facility Proj	5,000		3,916,146					3,921,146
471	2003 Refunding Cert of Part	4,500		1,054,438					1,058,938
472	2004 COP Civ Ctr Proj Phase I	4,000		2,391,387					2,395,387
473	2006 COP Civ Ctr Proj Phase 2	6,000		1,268,239					1,274,239

# PROPOSED EXPENDITURES BY DEPARTMENT / CATEGORY

*Fiscal Year 2012-13*

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OPERATING CAPITAL	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2012-13
474 2010 Refunding COP		2,000		1,477,206					1,479,206
508 AD97-2							563,263		563,263
517 AD2004-1 Dixon Drive					27,316				27,316
518 AD2005-1 Tobias Drive					60,000				60,000
567 PFDIF-Adamo Prop Acquisition					52,575				52,575
571 PFDIF General Admin	600			232,517					233,117
572 PFDIF - Civic Center Expansion					2,392,038				2,392,038
573 Police Facilities Remodel					1,739,028				1,739,028
587 Otay Ranch VLG Ped Ramp DIF				40,000					40,000
588 OR Vlg11 Pedestrian Bridge DIF				3,200					3,200
591 Transportation DIF		211,000		580,916			1,148,952		1,940,868
593 Western TDIF						52,894			52,894
661 05 ERAF - SA				99,526					99,526
662 06 ERAF - SA				125,784					125,784
663 06 TABs Series A - SA		2,900		1,040,591					1,043,491
664 06 TABs Series B - SA		2,900		1,015,830					1,018,730
665 08 TABs - SA		3,650		963,636					967,286
691 Long-term Advances DSF - RDA				600,000		3,620,223			4,220,223
715 Park Land Acquisition Fund		20,000		25,000					45,000
716 Western-Park Acquisition & Dev				25,000	512,682				537,682
717 Resident. Construct/Conver Fnd						679,319			679,319
725 Industrial Development Authori						10,622			10,622
736 Other Transportation Programs						241,006	1,720,312		1,961,318
739 Traffic Congestion Relief Fun						500,000	2,000,000		2,500,000
<b>GRAND TOTAL ALL FUNDS</b>	<b>117,230,914</b>	<b>56,614,226</b>	<b>7,471,641</b>	<b>27,517,824</b>	<b>3,087,353</b>	<b>33,943,393</b>	<b>19,961,536</b>	<b>8,014,156</b>	<b>273,841,043</b>



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**P R O P O S E D   B U D G E T**  
**F I S C A L   Y E A R   2 0 1 2 - 1 3**

**SCHEDULE OF REVENUES**

SUMMARY TABLES



# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
<b>100 GENERAL FUND</b>					
<u>Property Taxes</u>					
3000	29,258,925	25,734,370	24,711,851	24,788,367	24,665,351
	<b>\$29,258,925</b>	<b>\$25,734,370</b>	<b>\$24,711,851</b>	<b>\$24,788,367</b>	<b>\$24,665,351</b>
	<u>Other Local Taxes</u>				
3010	25,589,021	23,674,601	26,702,443	26,796,638	27,834,000
3020	9,379,964	8,465,199	8,260,411	7,793,000	7,939,054
3030	7,848,557	9,059,302	4,943,679	3,405,335	3,477,253
3040	1,212,126	1,177,539	1,085,247	1,192,815	1,261,460
3050	2,302,412	2,036,377	2,058,878	2,108,878	2,128,105
3070	856,658	893,116	777,016	777,016	784,786
	<b>\$47,188,738</b>	<b>\$45,306,134</b>	<b>\$43,827,674</b>	<b>\$42,073,682</b>	<b>\$43,424,658</b>
	<u>Licenses and Permits</u>				
3100	134,892	132,490	123,642	123,465	132,600
3120	175,661	306,104	371,217	259,769	205,490
3140	536,070	502,204	506,401	772,465	651,947
	<b>\$846,623</b>	<b>\$940,798</b>	<b>\$1,001,260</b>	<b>\$1,155,699</b>	<b>\$990,037</b>
	<u>Fines, Forfeitures, Penalties</u>				
3200	1,573,723	1,398,661	888,435	667,345	1,097,545
3210	313,611	406,017	341,013	210,076	269,600
3240	311,929	311,704	303,833	240,444	300,000
3250	157,781	195,145	175,565	120,450	225,050
	<b>\$2,357,044</b>	<b>\$2,311,527</b>	<b>\$1,708,846</b>	<b>\$1,238,315</b>	<b>\$1,892,195</b>
	<u>Use of Money &amp; Property</u>				
3300	2,852,131	1,181,319	4,811,943	200,643	350,364
3310	4,430	0	0	289,212	101,000
3320	136,607	97,830	137,220	38,013	38,900
3330	75,817	63,713	53,665	45,333	63,442
3350	943,956	1,001,137	1,327,409	1,106,885	1,099,447
3370	548,546	735,143	593,726	732,094	763,217
	<b>\$4,561,487</b>	<b>\$3,079,142</b>	<b>\$6,923,963</b>	<b>\$2,412,180</b>	<b>\$2,416,370</b>

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
<b><u>Revenue from Other Agencies</u></b>					
3010	674,296	621,549	663,117	701,064	715,085
3400	733,099	504,199	651,893	572,578	681,833
3440	278,548	249,126	239,130	239,000	267,904
3460	19,904,630	17,702,062	16,942,835	16,287,965	16,125,085
3480	6,975	7,754	20,350	4,300	7,755
3500	1,571,784	1,640,258	1,005,266	876,137	905,490
3580	35,121	42,246	42,077	41,819	42,000
3600	51,573	6,000	84,548	152,163	114,727
3690	1,715,909	11,758	1,500	59,102	664,000
	<b>\$24,971,935</b>	<b>\$20,784,952</b>	<b>\$19,650,716</b>	<b>\$18,934,128</b>	<b>\$19,523,879</b>
<b><u>Charges for Services</u></b>					
3700	933,869	892,645	953,104	1,060,282	759,509
3720	75,478	90,556	66,231	93,656	116,923
3730	87,581	119,996	117,028	47,264	88,000
3740	116,039	156,953	167,174	344,873	224,500
3770	1,389	4,650	3,397	3,394	0
3800	763,867	881,315	827,163	1,542,823	1,546,950
3830	706,439	728,579	757,798	789,223	784,312
3900	1,006,952	997,312	836,873	836,522	929,106
3950	570,028	529,485	315,667	334,013	370,230
3970	347,891	348,026	294,345	246,068	295,000
4200	2,053,426	2,167,582	1,869,699	2,319,395	2,009,221
4300	332,553	251,821	239,557	245,639	249,500
	<b>\$6,995,512</b>	<b>\$7,168,920</b>	<b>\$6,448,036</b>	<b>\$7,863,152</b>	<b>\$7,373,251</b>
<b><u>Other Revenue</u></b>					
4410	483,056	162,030	122,984	139,740	499,076
4420	303,145	298,591	288,639	288,857	288,857
4430	698,803	566,844	353,541	191,621	25,000
4440	2,103,770	2,255,385	2,064,543	1,986,862	2,058,496
4450	3,743,478	5,459,199	4,580,476	4,338,878	4,847,264
4460	639,833	594,749	1,138,955	566,548	18,000

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
4480 Other City Funds Reimbursement	3,164,283	3,160,079	2,036,071	2,247,215	2,761,651
4600 Assessments	0	0	0	359	0
4700 Collection Charges	436,993	388,149	366,010	315,476	270,000
4800 Sale of Goods	90,019	40,841	0	0	250
4900 Other Revenue	1,492,125	1,206,248	1,158,864	4,410,268	1,233,981
<b>TOTAL</b>	<b>\$13,155,505</b>	<b>\$14,132,115</b>	<b>\$12,110,083</b>	<b>\$14,485,824</b>	<b>\$12,002,575</b>
<b>Transfers In</b>					
5221 Tfr In from Gas Tax Fund	3,617,311	3,869,200	3,869,200	3,561,418	3,939,428
5236 Tfr In from Dev Services Fund	1,642,122	945,169	1,073,702	0	0
5245 Tfr In from Traffic Safety	534,140	534,140	534,140	534,140	534,140
5256 Tfr In from Asset Seizure Fund	120,000	120,000	120,000	120,000	120,000
5261 Tfr In from CA Library Service	25,000	25,783	25,000	25,000	0
5282 Tfr In from Environmental Serv	84,042	94,410	94,410	115,342	107,585
5301 Tfr In from Storm Drain Rev	240,463	240,463	240,463	240,463	240,463
5313 Tfr in from CV Hsng Authority	158,740	192,899	192,899	210,227	166,085
5391 Tfr In from Central Garage	32,124	0	0	0	0
5393 Tfr In from Tech Repl Fund	0	7,382	0	0	0
5402 Tfr In from Transit/CVT Fund	94,423	81,997	81,997	37,849	34,750
5408 Tfr In from Dev Svcs Fund	0	0	0	1,224,416	1,175,724
5414 Tfr In from Sewer Service Rsrv	3,416,993	3,111,531	3,089,583	3,130,115	3,029,961
5611 Tfr In from RDA BF/TC I	0	0	2,500,000	0	0
5651 Tfr In from SW/TCII/OV Proj	249,923	95,220	140,429	136,261	0
5691 Tfr In from LT Adv DSF-RDA	300,000	0	0	2,200,000	2,000,000
5725 Tfr In from IDA Fund	0	0	0	0	10,622
5736 Tfr in from Other Trans Progra	0	0	0	66,734	0
5739 Tfr In from Prop 42	651,888	2,000,000	400,000	500,000	500,000
<b>TOTAL</b>	<b>\$11,167,169</b>	<b>\$11,318,194</b>	<b>\$12,361,823</b>	<b>\$12,101,965</b>	<b>\$11,858,758</b>
<b>TOTAL - 100 GENERAL FUND</b>	<b>\$140,502,938</b>	<b>\$130,776,152</b>	<b>\$128,744,252</b>	<b>\$125,053,312</b>	<b>\$124,147,074</b>

## 220 TRANSPORTATION FUNDS

3010 Sales Tax	545,000	0	5,253,810	4,347,000	5,310,873
3300 Investment Earnings	588,702	168,287	12,568	0	0

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
3440 State Tax Sharing	3,721,666	3,483,625	3,704,054	3,769,351	3,579,431
3600 Other Agency Grants	0	0	586,755	0	0
3770 Other Dev Fees	247,828	113,132	325,097	250,000	175,000
4440 Open Space/Assess Dist Reimb	2,274	2,310	2,731	0	0
4480 Other City Funds Reimbursement	90,287	7,979	2,934	0	0
5000 Transfers In	0	0	63,324	0	0
<b>TOTAL - 220 TRANSPORTATION FUNDS</b>	<b>\$5,195,757</b>	<b>\$3,775,333</b>	<b>\$9,951,273</b>	<b>\$8,366,351</b>	<b>\$9,065,304</b>

## 230 DEVELOPER DEPOSITS

3300 Investment Earnings	117,919	70,059	54,567	0	0
3760 Other Dev Fees	7,735,744	7,457,802	8,256,560	0	0
<b>TOTAL - 230 DEVELOPER DEPOSITS</b>	<b>\$7,853,663</b>	<b>\$7,527,861</b>	<b>\$8,311,127</b>	<b>\$0</b>	<b>\$0</b>

## 231 WORKERS COMPENSATION

4480 Other City Funds Reimbursement	14,686	25,381	25,871	0	0
4900 Other Revenue	2,926,045	2,790,547	2,903,467	0	0
<b>TOTAL - 231 WORKERS COMPENSATION</b>	<b>\$2,940,731</b>	<b>\$2,815,928</b>	<b>\$2,929,338</b>	<b>\$0</b>	<b>\$0</b>

## 232 FLEXIBLE SPENDING ACCOUNT

4900 Other Revenue	260,923	274,580	571,336	0	0
5000 Transfers In	0	33,998	0	0	0
<b>TOTAL - 232 FLEXIBLE SPENDING ACCOUNT</b>	<b>\$260,923</b>	<b>\$308,578</b>	<b>\$571,336</b>	<b>\$0</b>	<b>\$0</b>

## 233 TAX REVENUE ANTICIPATION NOTES

3300 Investment Earnings	539,603	0	0	0	0
4900 Other Revenue	293,750	0	0	0	0
<b>TOTAL - 233 TAX REVENUE ANTICIPATION NOTES</b>	<b>\$833,353</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 234 FIRE EQUIPMENT LEASE FUND

3690 Other Agency Revenue	0	178,333	231,833	172,216	172,216
<b>TOTAL - 234 FIRE EQUIPMENT LEASE FUND</b>	<b>\$0</b>	<b>\$178,333</b>	<b>\$231,833</b>	<b>\$172,216</b>	<b>\$172,216</b>

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
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## 236 DEVELOPMENT SERVICES

3120	Dev / Improvement Permits	1,141,111	1,252,726	1,776,686	0	0
3600	Other Agency Grants	2,304	0	0	0	0
3700	Zoning Fees	2,819,609	1,991,456	2,074,137	0	0
3720	Document Fees	3,136	1,395	694	0	0
3730	Plan Checking Fees	556,108	718,542	681,759	0	0
3740	Inspection Fees	156,818	43,613	60,957	0	0
3770	Other Dev Fees	1,704	3,787	1,657	0	0
4200	Staff Services Reimbursements	1,390	500	222,673	0	0
4410	DIF Reimbursements	164,302	36,466	51,304	0	0
4430	Redev Agency Reimbursements	184,368	151,434	191,242	0	0
4440	Open Space/Assess Dist Reimb	196,320	17,904	17,817	0	0
4450	CIP Reimbursements	1,381,838	437,938	446,193	0	0
4460	CDBG/Home Reimbursements	128,696	37,899	81,910	0	0
4480	Other City Funds Reimbursement	408,733	248,708	245,592	0	0
4900	Other Revenue	8,156	0	0	0	0
5000	Transfers In	456,382	370,043	484,669	0	0
<b>TOTAL - 236 DEVELOPMENT SERVICES</b>		<b>\$7,610,975</b>	<b>\$5,312,411</b>	<b>\$6,337,290</b>	<b>\$0</b>	<b>\$0</b>

## 240 PARKING

3160	Other Permits	39,593	32,533	26,053	24,000	24,000
3240	Parking Penalties	143,943	89,833	111,661	180,000	200,000
3300	Investment Earnings	7,314	7,094	4,797	0	0
3350	Rental/Lease of Land and Space	359,909	385,930	382,900	376,000	376,000
4390	In Lieu Parking - TC I	12,870	0	0	0	0
4450	CIP Reimbursements	170	0	0	0	0
4900	Other Revenue	0	858	0	0	0
<b>TOTAL - 240 PARKING</b>		<b>\$563,799</b>	<b>\$516,248</b>	<b>\$525,411</b>	<b>\$580,000</b>	<b>\$600,000</b>

## 250 PUBLIC SAFETY

3210	Law Enforcement Penalties	798,029	715,686	524,520	411,550	488,640
3300	Investment Earnings	73,540	39,220	15,338	18,696	0

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
3320 Sale of Personal Property	10,566	2,564	0	5,980	0
3350 Rental/Lease of Land and Space	3,113	25,913	20,764	10,176	20,000
3400 State Grants	605,630	394,259	466,282	535,533	559,423
3500 Federal Grants	3,101,963	3,048,590	3,860,656	5,023,214	4,018,990
3690 Other Agency Revenue	471,369	715,056	413,783	78,856	100,000
4800 Sale of Goods	6,108	2,238	4,250	13,925	20,000
4900 Other Revenue	2,860	0	0	200,245	50,000
5000 Transfers In	0	63,944	33,599	96,065	140,970
<b>TOTAL - 250 PUBLIC SAFETY</b>	<b>\$5,073,178</b>	<b>\$5,007,470</b>	<b>\$5,339,192</b>	<b>\$6,394,240</b>	<b>\$5,398,023</b>
<b>260 LIBRARY/CULTURAL ARTS</b>					
3300 Investment Earnings	14,124	10,427	4,518	0	0
3400 State Grants	0	0	81,270	0	0
3440 State Tax Sharing	108,195	6,206	1,383	0	0
<b>TOTAL - 260 LIBRARY/CULTURAL ARTS</b>	<b>\$122,319</b>	<b>\$16,633</b>	<b>\$87,171</b>	<b>\$0</b>	<b>\$0</b>
<b>270 SUNDRY GRANTS</b>					
3400 State Grants	319,020	191,104	365	0	3,159,400
3500 Federal Grants	198,322	1,935,667	3,786,149	4,824,061	1,301,983
3600 Other Agency Grants	0	0	9,956	0	0
4480 Other City Funds Reimbursement	0	0	0	1,725	0
5000 Transfers In	0	34,576	245,761	143,282	52,226
<b>TOTAL - 270 SUNDRY GRANTS</b>	<b>\$517,342</b>	<b>\$2,161,347</b>	<b>\$4,042,231</b>	<b>\$4,969,068</b>	<b>\$4,513,609</b>
<b>280 CONSERVATION</b>					
3300 Investment Earnings	3,946	11,060	11,601	0	0
3400 State Grants	216,467	397,281	1,066,770	331,322	373,594
3600 Other Agency Grants	1,237,213	1,174,357	2,620,529	2,348,612	1,495,372
3700 Zoning Fees	424	98	65	2,000	2,000
4200 Staff Services Reimbursements	0	940	995	0	0
4300 Fees for Other Services	1,021,306	1,025,107	1,027,980	977,000	1,262,279
4480 Other City Funds Reimbursement	212,250	279,266	200,874	191,000	200,000

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
4900 Other Revenue	707,181	214,241	42,286	0	0
5000 Transfers In	0	59,740	0	0	0
<b>TOTAL - 280 CONSERVATION</b>	<b>\$3,398,787</b>	<b>\$3,162,090</b>	<b>\$4,971,100</b>	<b>\$3,849,934</b>	<b>\$3,333,245</b>
<b>301 STORM DRAIN REVENUE</b>					
3120 Dev / Improvement Permits	14,394	48,907	83,151	25,000	32,000
3230 Environmental Fines Penalties	18,645	6,975	3,540	5,000	5,000
3300 Investment Earnings	3,695	1,647	784	0	0
4020 Storm Drain Fees	574,883	558,443	554,355	525,000	525,000
<b>TOTAL - 301 STORM DRAIN REVENUE</b>	<b>\$611,617</b>	<b>\$615,972</b>	<b>\$641,830</b>	<b>\$555,000</b>	<b>\$562,000</b>
<b>310 HOUSING PROGRAM</b>					
3300 Investment Earnings	18,408	34,872	13,094	0	0
3700 Zoning Fees	2,260	0	0	0	0
3760 Other Dev Fees	0	2,000,000	0	0	0
4200 Staff Services Reimbursements	0	1,000	0	0	0
4300 Fees for Other Services	42,104	250,730	113,267	71,000	71,000
4430 Redev Agency Reimbursements	347,870	440,952	455,095	465,000	120,000
4460 CDBG/Home Reimbursements	386,208	371,619	395,038	312,101	307,101
4480 Other City Funds Reimbursement	0	0	0	40,000	80,000
4900 Other Revenue	34,606	11,628	4,174	0	0
5000 Transfers In	158,740	273,237	4,442,899	210,226	97,000
<b>TOTAL - 310 HOUSING PROGRAM</b>	<b>\$990,196</b>	<b>\$3,384,038</b>	<b>\$5,423,567</b>	<b>\$1,098,327</b>	<b>\$675,101</b>
<b>318 REDV OBLIGATION RETIREMENT</b>					
3000 Property Tax	0	0	0	0	9,562,113
<b>TOTAL - 318 REDV OBLIGATION RETIREMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,562,113</b>
<b>319 HOUSING - SA</b>					
3350 Rental/Lease of Land and Space	0	0	0	0	17,885
5000 Transfers In	0	0	0	0	1,857,673

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
	\$0	\$0	\$0	\$0	\$1,875,558
<b>TOTAL - 319 HOUSING - SA</b>					
<b>320 COMM DEV BLOCK GRANTS</b>					
3300 Investment Earnings	12,665	59,619	7,138	0	0
3500 Federal Grants	3,326,360	3,991,482	8,043,164	4,859,126	5,459,230
4200 Staff Services Reimbursements	0	100	0	0	0
4480 Other City Funds Reimbursement	0	124,966	25	0	0
4900 Other Revenue	11,329	119,255	43,811	0	0
5000 Transfers In	0	0	105,000	0	87,316
<b>TOTAL - 320 COMM DEV BLOCK GRANTS</b>	<b>\$3,350,354</b>	<b>\$4,295,422</b>	<b>\$8,199,138</b>	<b>\$4,859,126</b>	<b>\$5,546,546</b>
<b>341 PUBLIC LIABILITY TRUST</b>					
4480 Other City Funds Reimbursement	0	1,750,671	44,358	0	0
5000 Transfers In	0	1,800,000	1,800,000	1,653,439	1,214,000
<b>TOTAL - 341 PUBLIC LIABILITY TRUST</b>	<b>\$0</b>	<b>\$3,550,671</b>	<b>\$1,844,358</b>	<b>\$1,653,439</b>	<b>\$1,214,000</b>
<b>350 OPEN SPACE DISTRICT</b>					
3300 Investment Earnings	346,042	224,205	130,443	0	0
4450 CIP Reimbursements	840	0	0	0	0
4600 Assessments	7,769,935	9,651,585	10,148,106	11,706,935	12,142,519
<b>TOTAL - 350 OPEN SPACE DISTRICT</b>	<b>\$8,116,817</b>	<b>\$9,875,790</b>	<b>\$10,278,549</b>	<b>\$11,706,935</b>	<b>\$12,142,519</b>
<b>390 FLEET MANAGEMENT</b>					
3300 Investment Earnings	32,308	32,001	18,185	0	0
3320 Sale of Personal Property	0	4,157	0	50,000	50,000
4200 Staff Services Reimbursements	0	0	0	0	20,000
4420 Transit Reimbursements	654,563	397,022	305,606	329,348	369,348
4480 Other City Funds Reimbursement	42,277	38,736	3,793	0	0
4900 Other Revenue	3,178,679	3,409,344	3,792,524	3,264,581	3,010,581
5000 Transfers In	0	0	895,079	0	204,000
<b>TOTAL - 390 FLEET MANAGEMENT</b>	<b>\$3,907,827</b>	<b>\$3,881,260</b>	<b>\$5,015,187</b>	<b>\$3,643,929</b>	<b>\$3,653,929</b>

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
<b>393 TECHNOLOGY REPLACEMENT</b>					
3300 Investment Earnings	1,376	(221)	0	0	0
4900 Other Revenue	0	0	495	0	0
<b>TOTAL - 393 TECHNOLOGY REPLACEMENT</b>	<b>\$1,376</b>	<b>\$(221)</b>	<b>\$495</b>	<b>\$0</b>	<b>\$0</b>
<b>398 WORKERS COMPENSATION</b>					
4480 Other City Funds Reimbursement	0	0	0	50,000	25,000
4900 Other Revenue	0	0	0	2,621,648	2,632,858
<b>TOTAL - 398 WORKERS COMPENSATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,671,648</b>	<b>\$2,657,858</b>
<b>400 TRANSIT</b>					
3300 Investment Earnings	92,328	37,664	4,256	0	0
3320 Sale of Personal Property	0	0	930	0	0
3400 State Grants	3,390,228	3,357,566	3,410,986	1,584,547	1,596,857
3690 Other Agency Revenue	0	0	8,155	0	0
4300 Fees for Other Services	3,679,761	3,335,333	2,534,382	4,794,175	4,834,175
4900 Other Revenue	268,420	116,509	593,916	0	0
5000 Transfers In	0	0	0	87,147	0
<b>TOTAL - 400 TRANSIT</b>	<b>\$7,430,737</b>	<b>\$6,847,072</b>	<b>\$6,552,625</b>	<b>\$6,465,869</b>	<b>\$6,431,032</b>
<b>408 DEVELOPMENT SERVICES</b>					
3120 Dev / Improvement Permits	0	0	0	1,189,143	1,404,143
3700 Zoning Fees	0	0	0	2,899,868	3,068,471
3720 Document Fees	0	0	0	1,650	1,650
3730 Plan Checking Fees	0	0	0	650,256	650,256
3740 Inspection Fees	0	0	0	66,474	66,474
3770 Other Dev Fees	0	0	0	2,650	2,650
4410 DIF Reimbursements	0	0	0	94,780	94,780
4430 Redev Agency Reimbursements	0	0	0	84,955	0
4440 Open Space/Assess Dist Reimb	0	0	0	15,000	15,000
4450 CIP Reimbursements	0	0	0	345,664	345,664
4480 Other City Funds Reimbursement	0	0	0	276,141	276,141

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ESTIMATED
4900 Other Revenue	0	0	0	30,930	30,930
5000 Transfers In	0	0	0	493,533	298,137
<b>TOTAL - 408 DEVELOPMENT SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,151,044</b>	<b>\$6,254,296</b>

## 410 SEWER

3120 Dev / Improvement Permits	0	30,946	21,837	40,000	40,000
3300 Investment Earnings	1,710,190	1,570,003	1,192,043	301,726	301,726
3700 Zoning Fees	25,192	25,847	17,376	18,500	18,500
4000 Sewer Fees	30,832,846	36,109,337	32,148,944	32,862,700	32,862,700
4040 Industrial Waste Fees	7,475	7,700	4,825	0	0
4100 Pump Station Fees	36,488	44,587	50,972	0	0
4200 Staff Services Reimbursements	3,316	5,083	2,579	0	0
4410 DIF Reimbursements	35,053	4,360	634	0	0
4430 Redev Agency Reimbursements	282	0	870	0	0
4440 Open Space/Assess Dist Reimb	516	0	0	0	0
4450 CIP Reimbursements	76,387	51,048	7,562	15,000	15,000
4460 CDBG/Home Reimbursements	1,648	3,262	818	0	0
4480 Other City Funds Reimbursement	25,261	0	2,332	0	0
4600 Assessments	1,716	1,907	1,708	0	0
4700 Collection Charges	204,785	384,879	374,514	255,000	270,000
4900 Other Revenue	2,824,653	8,766,632	6,805	0	0
5000 Transfers In	597,573	83,294	54,524	150,000	150,000
<b>TOTAL - 410 SEWER</b>	<b>\$36,383,381</b>	<b>\$47,088,885</b>	<b>\$33,888,343</b>	<b>\$33,642,926</b>	<b>\$33,657,926</b>

## 430 SEWER DIF

3300 Investment Earnings	287,793	177,994	91,250	0	0
4350 Sewer / Drainage DIF	232,430	166,303	443,600	120,000	120,000
<b>TOTAL - 430 SEWER DIF</b>	<b>\$520,223</b>	<b>\$344,297</b>	<b>\$534,850</b>	<b>\$120,000</b>	<b>\$120,000</b>

## 440 DEBT SERVICE - CITY

3300 Investment Earnings	96	1,098	942	0	0
3690 Other Agency Revenue	0	96,432	46,474	0	0

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
5000 Transfers In	4,288,388	4,157,258	4,360,437	4,727,786	1,893,851
<b>TOTAL - 440 DEBT SERVICE - CITY</b>	<b>\$4,288,484</b>	<b>\$4,254,788</b>	<b>\$4,407,853</b>	<b>\$4,727,786</b>	<b>\$1,893,851</b>
<b>470 DS - CV PUBLIC FINANCING AUTHORITY</b>					
3300 Investment Earnings	473,206	430,665	345,155	0	0
4900 Other Revenue	0	29,380,000	39,581	0	0
5000 Transfers In	9,363,488	28,130,002	14,224,748	9,308,309	8,871,713
<b>TOTAL - 470 DS - CV PUBLIC FINANCING AUTHORITY</b>	<b>\$9,836,694</b>	<b>\$57,940,667</b>	<b>\$14,609,484</b>	<b>\$9,308,309</b>	<b>\$8,871,713</b>
<b>500 ASSESS DIST IMPROVEMENTS</b>					
3300 Investment Earnings	72,241	48,237	24,201	0	0
4440 Open Space/Assess Dist Reimb	0	0	0	0	563,263
4600 Assessments	35,550	30,349	22,603	19,757	19,045
<b>TOTAL - 500 ASSESS DIST IMPROVEMENTS</b>	<b>\$107,791</b>	<b>\$78,586</b>	<b>\$46,804</b>	<b>\$19,757</b>	<b>\$582,308</b>
<b>542 TELEGRAPH CANYON DRAINAGE DIF</b>					
3300 Investment Earnings	191,197	125,423	62,105	0	0
4350 Sewer / Drainage DIF	537	0	0	0	0
<b>TOTAL - 542 TELEGRAPH CANYON DRAINAGE DIF</b>	<b>\$191,734</b>	<b>\$125,423</b>	<b>\$62,105</b>	<b>\$0</b>	<b>\$0</b>
<b>560 PUBLIC FACILITIES DIF</b>					
3300 Investment Earnings	(151,409)	50,705	(8,849)	0	0
4330 Public Facilities DIF	695,794	1,610,071	4,208,202	811,250	2,795,000
4480 Other City Funds Reimbursement	1,293,028	7,447	0	0	0
4900 Other Revenue	581	937	0	0	0
5000 Transfers In	6,728,969	5,300,000	0	0	0
<b>TOTAL - 560 PUBLIC FACILITIES DIF</b>	<b>\$8,566,963</b>	<b>\$6,969,160</b>	<b>\$4,199,353</b>	<b>\$811,250</b>	<b>\$2,795,000</b>
<b>580 PEDESTRIAN BRIDGE DIF</b>					
3300 Investment Earnings	63,559	48,112	30,265	0	0
4380 OR Pedestrian Bridge DIF	45,536	122,922	650,855	90,000	90,000

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
<b>TOTAL - 580 PEDESTRIAN BRIDGE DIF</b>	<b>\$109,095</b>	<b>\$171,034</b>	<b>\$681,120</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>590 TRANSPORTATION DIF</b>					
3300 Investment Earnings	684,439	358,140	147,258	0	0
4340 Transportation DIF	259,259	505,424	2,244,746	772,477	772,477
5000 Transfers In	180,000	1,402,000	0	293,900	293,900
<b>TOTAL - 590 TRANSPORTATION DIF</b>	<b>\$1,123,698</b>	<b>\$2,265,564</b>	<b>\$2,392,004</b>	<b>\$1,066,377</b>	<b>\$1,066,377</b>
<b>600 REDEVELOPMENT AGENCY</b>					
3000 Property Tax	13,781,684	13,884,637	13,822,938	14,107,348	0
3300 Investment Earnings	258,293	208,439	171,556	15,000	0
3310 Sale of Real Property	0	0	166,107	0	0
3350 Rental/Lease of Land and Space	17,885	17,885	17,885	17,885	0
3600 Other Agency Grants	0	0	40,000	0	0
4450 CIP Reimbursements	0	30,000	30,195	30,000	0
4480 Other City Funds Reimbursement	0	40,025	79,968	40,000	0
4900 Other Revenue	40,792	688,644	9,468,606	251,016	0
5000 Transfers In	6,905,068	11,012,439	4,621,200	12,071,470	0
<b>TOTAL - 600 REDEVELOPMENT AGENCY</b>	<b>\$21,003,722</b>	<b>\$25,882,069</b>	<b>\$28,418,455</b>	<b>\$26,532,719</b>	<b>\$0</b>
<b>660 DEBT SERVICE - SUCCESSOR AGENCY</b>					
5000 Transfers In	5,842,473	2,807,220	12,598,971	4,700,000	6,823,848
<b>TOTAL - 660 DEBT SERVICE - SUCCESSOR AGENCY</b>	<b>\$5,842,473</b>	<b>\$2,807,220</b>	<b>\$12,598,971</b>	<b>\$4,700,000</b>	<b>\$6,823,848</b>
<b>670 SW TAX AGREEMENT</b>					
3300 Investment Earnings	54,207	11,792	16,310	0	0
4480 Other City Funds Reimbursement	0	1,338,895	0	0	0
5000 Transfers In	0	0	1,442,943	1,469,506	0
<b>TOTAL - 670 SW TAX AGREEMENT</b>	<b>\$54,207</b>	<b>\$1,350,687</b>	<b>\$1,459,253</b>	<b>\$1,469,506</b>	<b>\$0</b>
<b>680 DEBT SERV - REDEVELOPMENT AGENCY</b>					
3300 Investment Earnings	245,230	102,636	97,428	0	0

# SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 ACTUAL	FY 2011-12 PROJECTED	FY 2012-13 ESTIMATED
4480 Other City Funds Reimbursement	481	698	42	0	0
4900 Other Revenue	21,625,000	0	0	0	0
5000 Transfers In	7,393,868	1,726,902	3,118,493	3,211,972	0
<b>TOTAL - 680 DEBT SERV - REDEVELOPMENT AGENCY</b>	<b>\$29,264,579</b>	<b>\$1,830,236</b>	<b>\$3,215,963</b>	<b>\$3,211,972</b>	<b>\$0</b>
<b>700 MISC CAPITAL PROJECTS</b>					
3060 Residential Construction Tax	43,649	159,220	360,156	200,000	275,000
3300 Investment Earnings	1,311,340	712,411	197,794	0	0
4370 Park Acquisition & Develop Fee	515,677	4,772	1,138,381	500,000	500,000
4480 Other City Funds Reimbursement	0	136,924	0	0	0
4900 Other Revenue	0	5,113	0	0	0
5000 Transfers In	0	0	9,647,000	510,000	100,001
<b>TOTAL - 700 MISC CAPITAL PROJECTS</b>	<b>\$1,870,666</b>	<b>\$1,018,440</b>	<b>\$11,343,331</b>	<b>\$1,210,000</b>	<b>\$875,001</b>
<b>730 OTHER TRANSPORTATION PROGRAMS</b>					
3300 Investment Earnings	227,103	64,014	32,108	0	0
3400 State Grants	940,726	3,066,447	3,072,290	3,371,166	3,317,588
3500 Federal Grants	1,107,820	2,834,928	1,394,284	622,150	1,720,312
3600 Other Agency Grants	121,833	189,638	275,077	0	0
5000 Transfers In	0	1,429	24,672	24,750	0
<b>TOTAL - 730 OTHER TRANSPORTATION PROGRAMS</b>	<b>\$2,397,482</b>	<b>\$6,156,456</b>	<b>\$4,798,431</b>	<b>\$4,018,066</b>	<b>\$5,037,900</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$320,843,881</b>	<b>\$352,291,900</b>	<b>\$332,653,623</b>	<b>\$279,119,106</b>	<b>\$259,618,347</b>

Note: During fiscal years 2007-08 through 2009-10 the City transitioned the budgeting of staff that is fully funded by other funds out of the General Fund to their respective funding sources. This transition included moving staff from the General Fund to the following funds: Wastewater, Redevelopment, Housing, Development Services, and Environmental Services. This budgeting change complicates comparisons of prior year revenues.





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**P R O P O S E D   B U D G E T**  
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**FUND BALANCE  
PROJECTIONS**

SUMMARY TABLES



# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFERS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFERS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
<b>GENERAL FUND</b>							
100	General Fund	11,585,460	124,147,074	135,732,534	(123,578,588)	(1,082,486)	11,071,460
<b>TOTAL - GENERAL FUND</b>		<b>11,585,460</b>	<b>124,147,074</b>	<b>135,732,534</b>	<b>(123,578,588)</b>	<b>(1,082,486)</b>	<b>11,071,460</b>
<b>HOUSING</b>							
<u>Housing Funds</u>							
313	CV Housing Authority	551,057	675,101	1,226,158	(1,076,926)		149,232
<b>TOTAL</b>		<b>551,057</b>	<b>675,101</b>	<b>1,226,158</b>	<b>(1,076,926)</b>		<b>149,232</b>
<b>TOTAL - HOUSING</b>		<b>551,057</b>	<b>675,101</b>	<b>1,226,158</b>	<b>(1,076,926)</b>		<b>149,232</b>
<b>REDEVELOPMENT AGENCY</b>							
<u>Tax Agreement and Debt Service Funds</u>							
671-675	SW Proj Acrea Taxing Agreement	1,099,041		1,099,041			1,099,041
693-694	ERAF Bonds FY05 and FY06	2,637		2,637			2,637
<b>TOTAL</b>		<b>1,101,678</b>		<b>1,101,678</b>			<b>1,101,678</b>
<u>Redevelopment Project Area Funds</u>							
317	RDA Low & Mod Income Housing	7,155,740		7,155,740			7,155,740
611	Redev Bayfront/Town Centre I	23,319		23,319			23,319
651	So West/Twn Ctr II/Oty Vly	38,762		38,762			38,762
<b>TOTAL</b>		<b>7,217,821</b>		<b>7,217,821</b>			<b>7,217,821</b>
<b>TOTAL - REDEVELOPMENT AGENCY</b>		<b>8,319,499</b>		<b>8,319,499</b>			<b>8,319,499</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFRS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFRS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
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## SUCCESSOR AGENCY

<b>Successor Agency</b>							
318	Redv Obligation Retirement Fnd	0	9,562,113	9,562,113	(9,562,115)	(4,000,000)	(4,000,002)
319	Housing - SA	7,514	1,875,558	1,883,072	(1,691,975)		191,097
661	05 ERAF - SA	0	99,526	99,526	(99,526)		0
662	06 ERAF - SA	0	125,784	125,784	(125,784)		0
663	06 TABs Series A - SA	0	1,017,895	1,017,895	(1,043,491)		(25,596)
664	06 TABs Series B - SA	0	993,134	993,134	(1,018,730)		(25,596)
665	08 TABs - SA	0	967,286	967,286	(967,286)		0
691	Long-term Advances DSF - RDA	4,361,693	3,620,223	7,981,916	(4,220,223)		3,761,693
	<b>TOTAL</b>	<b>4,369,207</b>	<b>18,261,519</b>	<b>22,630,726</b>	<b>(18,729,130)</b>	<b>(4,000,000)</b>	<b>(98,404)</b>
	<b>TOTAL - SUCCESSOR AGENCY</b>	<b>4,369,207</b>	<b>18,261,519</b>	<b>22,630,726</b>	<b>(18,729,130)</b>	<b>(4,000,000)</b>	<b>(98,404)</b>

## ENTERPRISE FUNDS

<b>Transit Funds</b>							
401	Bayfront Trolley Station TDA	0	102,436	102,436	(99,943)		2,493
402	Transit CVT	0	6,328,596	6,328,596	(6,328,596)		0
403	Transit Capital Projects	363,366		363,366			363,366
	<b>TOTAL</b>	<b>363,366</b>	<b>6,431,032</b>	<b>6,794,398</b>	<b>(6,428,539)</b>		<b>365,859</b>
<b>Sewer Funds</b>							
411	Sewer Income	1,983,703		1,983,703			1,983,703
412	Special Sewer	450,115		450,115			450,115
413	Trunk Sewer Capital Reserve	40,232,210		41,482,210	(200,000)	(2,160,000)	39,122,210
414	Sewer Service Revenue	21,883,340	1,250,000	52,834,540	(28,860,665)	(7,650)	23,966,225
428	Sewer Facility Replacement	3,681,254	1,456,726	5,137,980	(150,000)	(2,650,000)	2,337,980
431	Tel Cyn Sewer Basin Plan DIF	1,069,682		1,069,682	(35,000)		1,034,682
432	Poggi Cyn Sewer Basin DIF	2,147,023	20,000	2,167,023	(10,000)		2,157,023
433	Salt Creek Sewer Basin DIF	1,255,489	100,000	1,355,489	(369,091)		986,398
	<b>TOTAL</b>	<b>72,702,816</b>	<b>33,777,926</b>	<b>106,480,742</b>	<b>(29,624,756)</b>	<b>(4,817,650)</b>	<b>72,038,336</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFRS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFRS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
408	Development Services Fund	182,118	6,254,296	6,436,414	(6,344,437)		91,977
<b>TOTAL - ENTERPRISE FUNDS</b>		<b>73,248,300</b>	<b>46,463,254</b>	<b>119,711,554</b>	<b>(42,397,732)</b>	<b>(4,817,650)</b>	<b>72,496,172</b>

## SPECIAL REVENUE FUNDS

<b>Transportation Funds</b>							
221	Gas Tax	300,000	3,579,431	3,879,431	(3,939,428)		(59,997)
225	Traffic Signal	2,609,821	175,000	2,784,821	(15,000)	(30,000)	2,739,821
227	Transportation Sales Tax	0	5,310,873	5,310,873		(5,310,873)	0
	<b>TOTAL</b>	<b>2,909,821</b>	<b>9,065,304</b>	<b>11,975,125</b>	<b>(3,954,428)</b>	<b>(5,340,873)</b>	<b>2,679,824</b>
<b>Parking Funds</b>							
241	Parking Meter	94,489	600,000	694,489	(435,775)	(130,000)	128,714
243	Town Centre I-Parking District	40,440		40,440			40,440
	<b>TOTAL</b>	<b>134,929</b>	<b>600,000</b>	<b>734,929</b>	<b>(435,775)</b>	<b>(130,000)</b>	<b>169,154</b>
<b>Public Safety Funds</b>							
245	Traffic Safety	84,077	488,640	572,717	(572,640)		77
251	Suppl Law Enforcement Services	1,253	467,768	469,021	(467,768)		1,253
252	Police Department Grants	171,669	4,108,083	4,279,752	(4,208,083)		71,669
253	Inmate Welfare Fund	119,394	40,000	159,394	(56,500)		102,894
254	Local Law Enf Block Grant	82,342	143,532	225,874	(225,874)		0
256	Asset Seizure	410,909	150,000	560,909	(548,148)		12,761
	<b>TOTAL</b>	<b>869,644</b>	<b>5,398,023</b>	<b>6,267,667</b>	<b>(6,079,013)</b>		<b>188,654</b>
<b>Library and Cultural Arts Funds</b>							
261	California Library Service Act	6,482		6,482			6,482
262	Public Library Act	44,541		44,541	(42,791)		1,750
265	CA Dept of Education Sect. 321	2,353		2,353			2,353
267	McCandliss Cultural Arts	14,425		14,425	(1,600)		12,825
	<b>TOTAL</b>	<b>67,801</b>		<b>67,801</b>	<b>(44,391)</b>		<b>23,410</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFRS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFRS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
<b><u>Sundry Grant Funds</u></b>							
268	State Recreation Grants	90,231		90,231	(62,736)		27,495
272	Federal Grants Fund	0	1,103,874	1,103,874	(1,103,874)		0
273	State Grants Fund	0	3,159,400	3,159,400	(3,159,400)		0
274	ARRA Fund	0	250,335	250,335	(250,335)		0
	<b>TOTAL</b>	<b>90,231</b>	<b>4,513,609</b>	<b>4,603,840</b>	<b>(1,416,945)</b>	<b>(3,159,400)</b>	<b>27,495</b>
<b><u>Conservation Funds</u></b>							
281	Waste Management & Recycling	0	373,594	373,594	(373,594)		0
282	Environmental Services Fund	765,357	1,464,279	2,229,636	(1,860,862)		368,774
285	Energy Conservation	648,858	1,495,372	2,144,230	(1,495,372)		648,858
	<b>TOTAL</b>	<b>1,414,215</b>	<b>3,333,245</b>	<b>4,747,460</b>	<b>(3,729,828)</b>		<b>1,017,632</b>
<b><u>Community Development Block Grant</u></b>							
314	Emergency Shelter Grant Prog	2,845	172,272	175,117	(15,971)	(156,301)	2,845
321	Home Program	0	1,865,893	1,865,893	(358,750)	(1,532,143)	(25,000)
325	CDBG Program - Income Projects	63,156		63,156			63,156
333	FY2000 Comm Dev Block Grant	0	3,508,381	3,508,381	(1,184,291)	(2,324,312)	(222)
	<b>TOTAL</b>	<b>66,001</b>	<b>5,546,546</b>	<b>5,612,547</b>	<b>(1,559,012)</b>	<b>(4,012,756)</b>	<b>40,779</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFRS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFRS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
<b>Open Space District Funds</b>							
342	CFD 11-M RHR McMillin	166,907	127,550	294,457	(127,550)		166,907
343	CFD 12-M Vlg7	921,741	492,016	1,413,757	(492,016)		921,741
344	CFD 13-M Vlg2	44,293	161,268	205,561	(161,268)		44,293
345	CFD 12M - OR Village 7	670,758	526,993	1,197,751	(526,993)		670,758
351	Town Centre Landscaping Dist I	24,736		24,736			24,736
352	Bay Blvd Landscaping Dist	55,146	10,709	65,855	(10,709)		55,146
353	Eastlake Maintenance Dist #1	437,683	308,569	746,252	(308,569)		437,683
354-376	Open Space District #1 - #31	3,865,336	3,195,104	7,060,440	(3,195,104)		3,865,336
378	CFD 07M-Eastlk II Woods, Vista	753,705	658,591	1,412,296	(658,591)		753,705
379	CFD 08M-Vlg 6 McM & Oty Ranch	1,202,318	984,863	2,187,181	(984,863)		1,202,318
380	CFD 09M OR Vlg II	806,779	1,038,886	1,845,665	(1,038,886)		806,779
382	CFD 99-2 Otay Ranch Vlg 1 We	805,454	818,670	1,624,124	(818,670)		805,454
383	Town Ctr Business Imprv Distr	9,250		9,250			9,250
386	Otay Ranch Acquisition Dist	1,043,026	500,100	1,543,126	(500,100)		1,043,026
387	CFD 98-3 Sunbow 2	1,037,510	1,016,434	2,053,944	(1,016,434)		1,037,510
388	Comm Facility 97-1 (Otay Rnch)	2,057,649	2,288,962	4,346,611	(2,288,962)		2,057,649
389	Otay Ranch Village 1,2,6,7,12	24,628	13,804	38,432	(13,804)		24,628
	<b>TOTAL</b>	<b>13,926,919</b>	<b>12,142,519</b>	<b>26,069,438</b>	<b>(12,142,519)</b>		<b>13,926,919</b>
301	Storm Drain Revenue	64,085	562,000	626,085	(610,082)		16,003
	<b>TOTAL - SPECIAL REVENUE FUNDS</b>	<b>19,543,646</b>	<b>41,161,246</b>	<b>60,704,892</b>	<b>(29,971,993)</b>	<b>(12,643,029)</b>	<b>18,089,870</b>

## INTERNAL SERVICE FUNDS

234	Fire Equipment Lease Fund	107,519	172,216	279,735	(143,513)		136,222
341	Public Liability Trust	467,825	1,214,000	1,681,825	(1,653,439)		28,386
391	Central Garage	(73,711)	3,603,929	3,530,218	(3,603,929)		(73,711)
392	Equipment Replacement	1,656,254	50,000	1,706,254	(924,900)		781,354
393	Technology Replacement	1,650		1,650			1,650
398	Workers Compensation	2,180,809	2,657,858	4,838,667	(3,523,000)		1,315,667
	<b>TOTAL - INTERNAL SERVICE FUNDS</b>	<b>4,340,346</b>	<b>7,698,003</b>	<b>12,038,349</b>	<b>(9,848,781)</b>		<b>2,189,568</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TFERS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TFERS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
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## CAPITAL PROJECTS FUNDS

<b><u>Assessment District Funds</u></b>							
501	Otay Lakes Rd AD 88-2 Improv	95,924		95,924			95,924
503	East H St AD 87-1 Improv	126,839		126,839			126,839
507	Otay Valley Rd AD 90-2 Improv	93,834		93,834			93,834
508	AD97-2	0	563,263	563,263	(563,263)		0
511	Otay Vly Rd Fee Recovery Dist	908,004		908,004			908,004
512	EL Greens II AD 94-1 Improv	1,121,550		1,121,550			1,121,550
515	Twin Oaks Ave AD 96-1 Improv	22,215		22,215			22,215
516	Oxford St AD 97-1 Improv	4,288		4,288			4,288
517	AD2004-1 Dixon Drive	30,678	9,358	40,036	(27,316)		12,720
518	AD2005-1 Tobias Drive	83,712	9,687	93,399	(60,000)		33,399
	<b>TOTAL</b>	<b>2,487,044</b>	<b>582,308</b>	<b>3,069,352</b>	<b>(87,316)</b>	<b>(563,263)</b>	<b>2,418,773</b>
<b><u>Development Impact Fee Funds</u></b>							
542	Tel Cyn Drainage Plan DIF	3,112,846		3,112,846			3,112,846
567-582	DIF - Public Facilities	7,447,476	2,795,000	10,242,476	(4,416,758)		5,825,718
587	DIF-OR Village Pedestrian Ramp	323,950	40,000	363,950	(40,000)		323,950
588	OR Vlg11 Pedestrian Bridge DIF	2,902,561	50,000	2,952,561	(3,200)		2,949,361
591	Transportation DIF	5,953,368	1,043,900	6,997,268	(791,916)		5,056,400
593	Western Transportation DIF Fund	59,637	22,477	82,114	(52,894)		29,220
	<b>TOTAL</b>	<b>19,799,838</b>	<b>3,951,377</b>	<b>23,751,215</b>	<b>(5,304,768)</b>	<b>(1,148,952)</b>	<b>17,297,495</b>
<b><u>Misc Capital Project Funds</u></b>							
715	PAD Fund - Eastern	21,616,026	475,000	22,091,026	(45,000)		22,046,026
716	PAD Fund - Western	580,330	25,000	605,330	(537,682)		67,648
717	Resid. Construction/Conversion	306,523	375,001	681,524	(679,319)		2,205
725	Indust. Development Authority	10,669		10,669	(10,622)		47
	<b>TOTAL</b>	<b>22,513,548</b>	<b>875,001</b>	<b>23,388,549</b>	<b>(1,272,623)</b>		<b>22,115,926</b>

# FUND BALANCE PROJECTIONS

FUND	DESCRIPTION	EST AVAIL 06/30/2012 FUND BAL	ESTIMATED REVENUES/ TRANS IN	ESTIMATED TOTAL RESOURCES	ESTIMATED OP EXP/ TRANS OUT	ADOPTED CIP/NON- CIP	EST AVAIL 06/30/2013 FUND BAL
<b><u>Other Transportation Funds</u></b>							
735	Transportation Partnership	18,478		18,478			18,478
736	Other Transportation Program	0	2,458,892	2,458,892	(241,006)	(1,720,312)	497,574
739	Traffic Congestion Relief Fund	0	2,579,008	2,579,008	(500,000)	(2,000,000)	79,008
741	Prop 1B Hwy Safety	154,867		154,867			154,867
	<b>TOTAL</b>	<b>173,345</b>	<b>5,037,900</b>	<b>5,211,245</b>	<b>(741,006)</b>	<b>(3,720,312)</b>	<b>749,927</b>
<b>TOTAL - CAPITAL PROJECTS FUNDS</b>		<b>44,973,775</b>	<b>10,446,586</b>	<b>55,420,361</b>	<b>(7,405,713)</b>	<b>(5,432,527)</b>	<b>42,582,121</b>
<b><u>DEBT SERVICE FUNDS</u></b>							
<b><u>Debt Service - City Funds</u></b>							
441	1994 Pension Obligation Bond	26		26			26
442	CDBG Section 108 Loan	0	749,073	749,073	(749,073)		0
446	Notes Payable Adamo Property	2	52,575	52,577	(52,575)		2
449	SD Co Regional Comm Systems	317	295,734	296,051	(295,734)		317
451	Long-term Advances DSF - City	(600,000)	350,000	(250,000)	(900,000)		(1,150,000)
452	KS Fire Equipment Capital Lease	0	143,513	143,513	(143,513)		0
453	CES Loan Repayment	283,721	302,956	586,677	(586,677)		0
	<b>TOTAL</b>	<b>(315,934)</b>	<b>1,893,851</b>	<b>1,577,917</b>	<b>(2,727,572)</b>		<b>(1,149,655)</b>
<b><u>Debt Service - CV Financing Authority</u></b>							
450	2002 COP Police Facility Proj	1,839,116	3,921,146	5,760,262	(3,921,146)		1,839,116
471	2003 Refunding Cert of Part	371,922	1,058,938	1,430,860	(1,058,938)		371,922
472	2004 COP Civ Ctr Proj Phase I	53,917	2,395,387	2,449,304	(2,395,387)		53,917
473	2006 COP Civ Ctr Proj Phase 2	36,227	1,274,239	1,310,466	(1,274,239)		36,227
474	2010 Refunding COP	3,177,204	222,003	3,399,207	(1,479,206)		1,920,001
	<b>TOTAL</b>	<b>5,478,386</b>	<b>8,871,713</b>	<b>14,350,099</b>	<b>(10,128,916)</b>		<b>4,221,183</b>
<b>TOTAL - DEBT SERVICE FUNDS</b>		<b>5,162,452</b>	<b>10,765,564</b>	<b>15,928,016</b>	<b>(12,856,488)</b>		<b>3,071,528</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>172,093,742</b>	<b>259,618,347</b>	<b>431,712,089</b>	<b>(245,865,351)</b>	<b>(27,975,692)</b>	<b>157,871,046</b>





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**P R O P O S E D   B U D G E T**  
**F I S C A L   Y E A R   2 0 1 2 - 1 3**

**SCHEDULE OF INTERFUND  
TRANSFERS**



# SCHEDULE OF INTERFUND TRANSFERS

FY 2012-13  
PROPOSED

**FUND/ACCOUNT**

**DESCRIPTION**

**100 GENERAL FUND**

221 Gas Tax	Staff time reimbursement	3,939,428
245 Traffic Safety	Staff time reimbursement	534,140
256 Asset Seizure	Staff time reimbursement	120,000
282 Environmental Services Fund	Staff time reimbursement	107,585
301 Storm Drain Revenue	Staff time reimbursement	240,463
313 CV Housing Authority	Staff time reimbursement	166,085
402 Transit CVT	Staff time reimbursement	34,750
408 Development Services Fund	Staff time reimbursement	1,175,724
414 Sewer Service Revenue	Staff time reimbursement	3,029,961
691 Long-term Advances DSF - RDA	TCI/TCII Loan Repayment to GF	2,000,000
725 Indust. Development Authority	Staff time reimbursement	10,622
739 Traffic Congestion Relief Fund	Staff time reimbursement	500,000
<b>TOTAL TRANSFERS IN - 100 GENERAL FUND</b>		<b>\$11,858,758</b>

**252 POLICE DEPARTMENT GRANTS**

100 General Fund	Staff time reimbursement	74,802
<b>TOTAL TRANSFERS IN - 252 POLICE DEPARTMENT GRANTS</b>		<b>\$74,802</b>

**254 LOCAL LAW ENF BLOCK GRANT**

100 General Fund	Staff time reimbursement	29,514
251 Suppl Law Enforcement Services	Staff time reimbursement	36,654
<b>TOTAL TRANSFERS IN - 254 LOCAL LAW ENF BLOCK GRANT</b>		<b>\$66,168</b>

**272 FEDERAL GRANTS FUND**

100 General Fund	Staff time reimbursement	52,226
<b>TOTAL TRANSFERS IN - 272 FEDERAL GRANTS FUND</b>		<b>\$52,226</b>

# SCHEDULE OF INTERFUND TRANSFERS

FY 2012-13  
PROPOSED

FUND/ACCOUNT

DESCRIPTION

## 313 CV HOUSING AUTHORITY

319 Housing - SA	Staff time reimbursement	29,000
321 Home Program	Staff time reimbursement	9,000
333 Comm Dev Block Grant Fund	Staff time reimbursement	59,000
<b>TOTAL TRANSFERS IN - 313 CV HOUSING AUTHORITY</b>		<b>\$97,000</b>

## 319 HOUSING - SA

318 Redv Obligation Retirement Fnd	Repayment of overpayment made to the RDA Fund from Low and Moderate Housing Fund related to 1979 TABs	237,450
691 Long-term Advances DSF - RDA	Loan Repayment by RDA to Low and Moderate Housing for SERAF loan	1,620,223
<b>TOTAL TRANSFERS IN - 319 HOUSING - SA</b>		<b>\$1,857,673</b>

## 333 COMM DEV BLOCK GRANT FUND

517 AD2004-1 Dixon Drive	Project cost reimbursement from AD	27,316
518 AD2005-1 Tobias Drive	Project cost reimbursement from AD	60,000
<b>TOTAL TRANSFERS IN - 333 COMM DEV BLOCK GRANT FUND</b>		<b>\$87,316</b>

## 341 PUBLIC LIABILITY TRUST

100 General Fund	General Fund transfer for public liability expenses	1,214,000
<b>TOTAL TRANSFERS IN - 341 PUBLIC LIABILITY TRUST</b>		<b>\$1,214,000</b>

## 391 CENTRAL GARAGE

392 Equipment Replacement	Staff time reimbursement	204,000
<b>TOTAL TRANSFERS IN - 391 CENTRAL GARAGE</b>		<b>\$204,000</b>

## 408 DEVELOPMENT SERVICES FUND

100 General Fund	Staff time reimbursement	250,000
414 Sewer Service Revenue	Staff time reimbursement	32,000
<b>TOTAL TRANSFERS IN - 408 DEVELOPMENT SERVICES FUND</b>		<b>\$298,137</b>

# SCHEDULE OF INTERFUND TRANSFERS

FUND/ACCOUNT	DESCRIPTION	FY 2012-13 PROPOSED
<b>414 SEWER SERVICE REVENUE</b>		
428 Sewer Facility Replacement	Staff time reimbursement	150,000
<b>TOTAL TRANSFERS IN - 414 SEWER SERVICE REVENUE</b>		<b>\$150,000</b>
<b>442 CDBG SEC108 LOAN</b>		
333 Comm Dev Block Grant Fund	Debt service payment - Section 108 loan	749,073
<b>TOTAL TRANSFERS IN - 442 CDBG SEC108 LOAN</b>		<b>\$749,073</b>
<b>446 NOTES PAYABLE ADAMO PROPERTY</b>		
567 DIF-Adamo Property Acquisition	Debt service payment - Parking lot acquisition cost	52,575
<b>TOTAL TRANSFERS IN - 446 NOTES PAYABLE ADAMO PROPERTY</b>		<b>\$52,575</b>
<b>449 SD CO REGIONAL COMM SYSTEMS</b>		
100 General Fund	Debt service payment - 800Mhz backbone cost	295,734
<b>TOTAL TRANSFERS IN - 449 SD CO REGIONAL COMM SYSTEMS</b>		<b>\$295,734</b>
<b>450 2002 COP POLICE FACILITY PROJ</b>		
100 General Fund	Debt service payment - Police Facility	2,182,118
573 Police Facilities Remodel	Debt service payment - Police Facility	1,739,028
<b>TOTAL TRANSFERS IN - 450 2002 COP POLICE FACILITY PROJ</b>		<b>\$3,921,146</b>
<b>451 LONG-TERM ADVANCES DSF - CITY</b>		
301 Storm Drain Revenue	Interfund loan payment - Trunk Sewer Capl Res-Reso 18996	100,000
433 Salt Creek Sewer Basin DIF	Interfund loan payment - Trunk Sewer Capl Res-FY00-01 Budget Reso	250,000
<b>TOTAL TRANSFERS IN - 451 LONG-TERM ADVANCES DSF - CITY</b>		<b>\$350,000</b>
<b>452 KS EQUIPMENT LEASE</b>		
234 Fire Equipment Lease Fund	Debt service payment - Fire Equipment	143,513
<b>TOTAL TRANSFERS IN - 452 KS EQUIPMENT LEASE</b>		<b>\$143,513</b>

# SCHEDULE OF INTERFUND TRANSFERS

FUND/ACCOUNT

FY 2012-13  
PROPOSED

DESCRIPTION

## 453 CEC LOAN REPAYMENT

100 General Fund

Debt service payment - California Energy Commission loan

302,956

**\$302,956**

**TOTAL TRANSFERS IN - 453 CEC LOAN REPAYMENT**

## 471 2003 REFUNDING CERT OF PART

318 Redv Obligation Retirement Fnd

debt service payment

1,058,938

**\$1,058,938**

**TOTAL TRANSFERS IN - 471 2003 REFUNDING CERT OF PART**

## 472 2004 COP CIV CTR PROJ PHASE I

100 General Fund

Debt service payment - Civic Center Phase 1

314,727

572 Civic Center Expansion

Debt service payment - Civic Center Phase 1

1,401,341

717 Resid. Construction/Conversion

Debt service payment - Western Chula Vista Infrastructure

679,319

**\$2,395,387**

**TOTAL TRANSFERS IN - 472 2004 COP CIV CTR PROJ PHASE I**

## 473 2006 COP CIV CTR PROJ PHASE 2

100 General Fund

Debt service payment - Civic Center Phase 2

283,542

572 Civic Center Expansion

Debt service payment - Civic Center Phase 2

990,697

**\$1,274,239**

**TOTAL TRANSFERS IN - 473 2006 COP CIV CTR PROJ PHASE 2**

## 474 2010 COP REFINANCE

100 General Fund

Debt service payment - 2010 COP

222,003

**\$222,003**

**TOTAL TRANSFERS IN - 474 2010 COP REFINANCE**

## 591 TRANSPORTATION DIF

593 Western TDIF

Interfund loan payment

52,894

736 Other Transportation Program

Correction to prior year interest earnings

241,006

**\$293,900**

**TOTAL TRANSFERS IN - 591 TRANSPORTATION DIF**

## 661 05 ERAF - SA

318 Redv Obligation Retirement Fnd

debt service payment

99,526

**\$99,526**

**TOTAL TRANSFERS IN - 661 05 ERAF - SA**

# SCHEDULE OF INTERFUND TRANSFERS

FUND/ACCOUNT	DESCRIPTION	FY 2012-13 PROPOSED
<b>662 06 ERAF - SA</b>		
318 Redv Obligation Retirement Fnd	debt service payment	125,784
<b>TOTAL TRANSFERS IN - 662 06 ERAF - SA</b>		<b>\$125,784</b>
<b>663 06 TABS SERIES A - SA</b>		
318 Redv Obligation Retirement Fnd	debt service payment	1,017,895
<b>TOTAL TRANSFERS IN - 663 06 TABS SERIES A - SA</b>		<b>\$1,017,895</b>
<b>664 06 TABS SERIES B - SA</b>		
318 Redv Obligation Retirement Fnd	debt service payment	993,134
<b>TOTAL TRANSFERS IN - 664 06 TABS SERIES B - SA</b>		<b>\$993,134</b>
<b>665 08 TABS - SA</b>		
318 Redv Obligation Retirement Fnd	debt service payment	967,286
<b>TOTAL TRANSFERS IN - 665 08 TABS - SA</b>		<b>\$967,286</b>
<b>691 LONG-TERM ADVANCES DSF - RDA</b>		
318 Redv Obligation Retirement Fnd	debt service payment	3,620,223
<b>TOTAL TRANSFERS IN - 691 LONG-TERM ADVANCES DSF - RDA</b>		<b>\$3,620,223</b>
<b>717 RESID. CONSTRUCTION/CONVERSION</b>		
100 General Fund	General Fund transfer for debt service expense	37,265
268 State Recreation Grants	Reimbursement for prior year project costs	62,736
<b>TOTAL TRANSFERS IN - 717 RESID. CONSTRUCTION/CONVERSION</b>		<b>\$100,001</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$33,943,393</b>





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**P R O P O S E D   B U D G E T**  
**F I S C A L   Y E A R   2 0 1 2 - 1 3**

**A U T H O R I Z E D   P O S I T I O N S**  
**B Y   D E P A R T M E N T**



# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
<b>CITY COUNCIL</b>				
Chief Service Officer	1.00	-	-	1.00
Constituent Services Manager	2.00	-	-	2.00
Councilperson	4.00	-	-	4.00
Executive Secretary	1.00	-	-	1.00
Mayor	1.00	-	-	1.00
Office Specialist (Mayor at will)	1.00	-	-	1.00
Senior Council Assistant	4.00	-	-	4.00
<b>CITY COUNCIL TOTAL</b>	<b>14.00</b>	<b>-</b>	<b>-</b>	<b>14.00</b>
<b>CITY CLERK</b>				
City Clerk	1.00	-	-	1.00
Deputy City Clerk I	1.00	-	-	1.00
Records Manager	1.00	-	-	1.00
Senior Deputy City Clerk	1.00	-	-	1.00
Senior Records Specialist	1.00	-	-	1.00
<b>CITY CLERK TOTAL</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	<b>5.00</b>
<b>CITY ATTORNEY</b>				
Assistant City Attorney	1.00	-	-	1.00
City Attorney (Elected)	1.00	-	-	1.00
Deputy City Attorney II	2.00	-	-	2.00
Deputy City Attorney III	3.00	-	-	3.00
Law Office Manager	1.00	-	-	1.00
Legal Assistant	2.00	-	-	2.00
Senior Assistant City Attorney	1.00	-	-	1.00
Senior Legal Assistant	1.00	-	-	1.00
<b>CITY ATTORNEY TOTAL</b>	<b>12.00</b>	<b>-</b>	<b>-</b>	<b>12.00</b>
<b>ADMINISTRATION</b>				
Administrative Technician	1.00	-	(1.00)	-
Assistant City Manager (C)	1.00	-	-	1.00
City Manager	1.00	-	-	1.00
Director of Economic Development	1.00	-	-	1.00
Executive Secretary	1.00	-	-	1.00
Marketing & Communications Manager	1.00	-	-	1.00
Principal Economic Development Specialist	1.00	-	-	1.00
Public Information Specialist	-	-	1.00	1.00
Senior Administrative Secretary	-	-	1.00	1.00
Senior Graphic Designer	1.00	-	-	1.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Special Events Coordinator	1.00	-	-	1.00
<b>ADMINISTRATION TOTAL</b>	<b>9.00</b>	<b>-</b>	<b>1.00</b>	<b>10.00</b>
<b>ITS</b>				
GIS Manager	1.00	-	-	1.00
GIS Specialist	3.00	-	-	3.00
Information Technology Manager	-	-	1.00	1.00
Information Technology Support Manager	1.00	-	(1.00)	-
Information Technology Support Specialist	5.00	-	(1.00)	4.00
Operations & Telecommunications Manager	1.00	-	-	1.00
Senior Application Support Specialist	1.00	-	-	1.00
Senior Information Technology Support Specialist	2.00	-	1.00	3.00
Senior Programmer Analyst	2.00	-	-	2.00
Telecommunications Specialist	1.00	-	-	1.00
Webmaster	1.00	-	-	1.00
<b>ITS TOTAL</b>	<b>18.00</b>	<b>-</b>	<b>-</b>	<b>18.00</b>
<b>HUMAN RESOURCES</b>				
Benefits Manager	1.00	-	-	1.00
Benefits Technician	1.00	-	-	1.00
Director of Human Resources & IT Services	1.00	-	-	1.00
Human Resources Analyst	2.00	-	(1.00)	1.00
Human Resources Operations Manager	1.00	-	-	1.00
Human Resources Technician	1.00	-	-	1.00
Risk Manager	1.00	-	-	1.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Human Resources Analyst	2.00	-	1.00	3.00
Senior Human Resources Technician	1.00	-	-	1.00
Senior Risk Management Specialist	3.00	-	-	3.00
<b>HUMAN RESOURCES TOTAL</b>	<b>15.00</b>	<b>-</b>	<b>-</b>	<b>15.00</b>
<b>FINANCE</b>				
Accounting Assistant	7.00	-	(1.00)	6.00
Accounting Technician	5.00	-	-	5.00
Assistant Director of Finance	1.00	-	-	1.00
Associate Accountant	1.00	-	-	1.00
Budget & Analysis Manager	1.00	-	-	1.00
Business License Rep	1.00	-	-	1.00
Collections Supervisor	-	-	1.00	1.00
Director of Finance	1.00	-	-	1.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Fiscal & Management Analyst	4.00	-	-	4.00
Fiscal Operations Manager	1.00	-	-	1.00
Procurement Specialist	1.00	-	-	1.00
Senior Accountant	1.00	-	-	1.00
Senior Procurement Specialist	1.00	-	-	1.00
Treasury Manager	1.00	-	-	1.00
<b>FINANCE TOTAL</b>	<b>26.00</b>	<b>-</b>	<b>-</b>	<b>26.00</b>
<b>ANIMAL CARE FACILITY</b>				
Animal Adoption Counselor	1.50	-	0.50	2.00
Animal Care Assistant	5.00	-	-	5.00
Animal Care Facility Manager	1.00	-	-	1.00
Animal Control Officer	4.00	-	-	4.00
Office Specialist	1.50	-	-	1.50
Registered Veterinary Technician	2.00	-	-	2.00
Senior Animal Care Assistant	1.00	-	-	1.00
Senior Office Specialist	0.75	-	-	0.75
Veterinarian (Permitted)	-	-	1.00	1.00
Veterinary Assistant	1.00	-	-	1.00
<b>ANIMAL CARE FACILITY TOTAL</b>	<b>17.75</b>	<b>-</b>	<b>1.50</b>	<b>19.25</b>
<b>DEVELOPMENT SERVICES</b>				
Administrative Technician	1.00	-	-	1.00
Advanced Planning Manager	1.00	-	-	1.00
Assistant City Manager	1.00	-	-	1.00
Assistant Director of Development Services	-	-	1.00	1.00
Associate Planner	1.50	-	-	1.50
Code Enforcement Officer II	6.00	-	-	6.00
Development Services Counter Manager	1.00	-	(1.00)	-
Planning Technician	2.00	-	-	2.00
Principal Planner	2.00	-	-	2.00
Senior Administrative Secretary	1.00	-	-	1.00
Senior Code Enforcement Officer	2.00	-	-	2.00
Senior Office Specialist	1.00	-	-	1.00
Senior Planning Technician	1.00	-	-	1.00
Senior Secretary	1.00	-	(1.00)	-
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>21.50</b>	<b>-</b>	<b>(1.00)</b>	<b>20.50</b>
<b>POLICE</b>				
Administrative Services Manager	1.00	-	-	1.00
Automated Fingerprint Technician	-	-	1.00	1.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Chief of Police	1.00	-	-	1.00
Civilian Background Investigator	1.00	-	-	1.00
Community Services Officer	3.00	-	-	3.00
Crime Laboratory Manager	1.00	-	-	1.00
Detention Facility Manager	1.00	-	-	1.00
Evidence Control Assistant	2.00	1.00	(1.00)	2.00
Facility & Supply Specialist	0.50	-	-	0.50
Forensics Specialist	2.00	-	-	2.00
Latent Print Examiner	2.00	-	-	2.00
Parking Enforcement Officer	2.00	-	-	2.00
Peace Officer	139.00	-	2.00	141.00
Police Agent	47.00	-	1.00	48.00
Police Captain	3.00	-	-	3.00
Police Communications Systems Manager	1.00	-	-	1.00
Police Data Specialist	3.00	-	-	3.00
Police Dispatcher	20.00	-	-	20.00
Police Dispatcher Supervisor	6.00	-	-	6.00
Police Lieutenant	9.00	-	-	9.00
Police Records Specialist	5.50	-	-	5.50
Police Records Transcriptionist	2.00	-	-	2.00
Police Sergeant	23.00	-	-	23.00
Police Services Officer	12.00	-	-	12.00
Police Support Services Manager	1.00	-	-	1.00
Police Technology Specialist	1.00	-	-	1.00
Principal Management Analyst	1.00	-	-	1.00
Public Safety Analyst	3.00	-	-	3.00
Range Master	0.50	-	-	0.50
Secretary	3.00	-	-	3.00
Senior Administrative Secretary	1.00	-	-	1.00
Senior Fiscal Office Specialist	2.00	-	-	2.00
Senior Office Specialist	4.00	-	-	4.00
Senior Police Data Specialist	1.00	-	-	1.00
Senior Public Safety Analyst	1.00	-	-	1.00
Training Programs Specialist	1.00	-	-	1.00
<b>POLICE TOTAL</b>	<b>306.50</b>	<b>1.00</b>	<b>3.00</b>	<b>310.50</b>
<b>FIRE</b>				
Administrative Secretary	1.00	-	-	1.00
Deputy Fire Chief	3.00	-	-	3.00
Facility & Supply Specialist	1.00	-	-	1.00
Fire Battalion Chief (112 Hr)	6.00	-	-	6.00
Fire Captain (112 Hr)	33.00	-	-	33.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Fire Captain (80 Hr)	2.00	-	-	2.00
Fire Chief	1.00	-	-	1.00
Fire Division Chief	1.00	-	-	1.00
Fire Engineer (112 Hr)	33.00	-	-	33.00
Fire Engineer (80 Hr)	1.00	-	-	1.00
Fire Inspector/Investigator I	-	-	1.00	1.00
Fire Inspector/Investigator II	5.00	-	-	5.00
Fire Prep Engineer/Investigator	1.00	-	-	1.00
Firefighter (112 Hr)	42.00	-	-	42.00
Office Specialist	1.00	-	-	1.00
Public Safety Analyst	1.00	-	-	1.00
Secretary	1.00	-	-	1.00
Senior Fire Inspector/Investigator	1.00	-	-	1.00
<b>FIRE TOTAL</b>	<b>134.00</b>	<b>-</b>	<b>1.00</b>	<b>135.00</b>

## PUBLIC WORKS OPERATIONS

Administrative Analyst II	2.00	-	-	2.00
Administrative Secretary	1.00	-	-	1.00
Administrative Services Manager	1.00	-	-	1.00
Assistant Director of Engineering	1.00	-	-	1.00
Assistant Director of Public Works	1.00	-	-	1.00
Assistant Surveyor II	1.00	-	-	1.00
Associate Engineer	10.00	-	1.00	11.00
Building Project Manager	1.00	-	-	1.00
Conservation Specialist I	-	-	1.00	1.00
Construction & Repair Manager	1.00	-	-	1.00
Custodial & Facilities Manager	1.00	-	-	1.00
Custodial Supervisor	3.00	-	-	3.00
Custodian	9.50	-	-	9.50
Director of Public Works	1.00	-	-	1.00
Electrician	2.00	-	-	2.00
Electronics Technician	1.00	-	-	1.00
Engineering Technician II	1.50	-	-	1.50
Environmental Health Specialist	2.00	-	-	2.00
Environmental Resource Manager	1.00	-	-	1.00
Environmental Resource Specialist	1.00	-	-	1.00
Equipment Operator	2.00	-	-	2.00
Fiscal Office Specialist	1.00	-	-	1.00
Gardener II	22.00	-	-	22.00
HVAC Technician	2.00	-	-	2.00
Land Surveyor	1.00	-	-	1.00
Lead Custodian	5.00	-	-	5.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Locksmith	2.00	-	-	2.00
Maintenance Worker II	9.00	-	-	9.00
Open Space Inspector	5.00	-	-	5.00
Open Space Manager	1.00	-	-	1.00
Parks Operations Manager	1.00	-	-	1.00
Parks Supervisor	4.00	-	-	4.00
Plumber	1.00	-	-	1.00
Principal Civil Engineer	3.00	-	-	3.00
Pub Works Specialist	2.00	-	-	2.00
Public Works Inspector II	6.00	-	-	6.00
Public Works Manager	1.00	-	-	1.00
Public Works Supervisor	2.00	-	-	2.00
Pump Maintenance Supervisor	1.00	-	-	1.00
Pump Maintenance Technician	4.00	-	-	4.00
Real Property Manager	1.00	-	-	1.00
Secretary	1.00	-	-	1.00
Senior Administrative Secretary	1.00	-	-	1.00
Senior Civil Engineer	4.00	-	-	4.00
Senior Engineering Technician	2.00	-	-	2.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Gardener	9.00	-	-	9.00
Senior HVAC Technician	1.00	-	-	1.00
Senior Landscape Inspector	1.00	-	-	1.00
Senior Maintenance Worker	8.00	-	-	8.00
Senior Management Analyst	1.00	-	-	1.00
Senior Open Space Inspector	1.00	-	-	1.00
Senior Public Works Inspector	2.00	-	-	2.00
Senior Public Works Specialist	1.00	-	-	1.00
Senior Secretary	1.00	-	-	1.00
Signal Systems Engineer II	0.50	-	(0.50)	-
Signing & Striping Supervisor	1.00	-	-	1.00
Survey Technician II	1.00	-	-	1.00
Traffic Devices Technician	3.00	-	-	3.00
Traffic Devices Technician Supervisor	1.00	-	-	1.00
Tree Trimmer Supervisor	1.00	-	-	1.00
Wastewater Collections Manager	1.00	-	-	1.00
<b>PUBLIC WORKS OPERATIONS TOTAL</b>	<b>160.50</b>	<b>-</b>	<b>1.50</b>	<b>162.00</b>
<b>RECREATION</b>				
Administrative Secretary	1.00	-	-	1.00
Aquatic Supervisor I	1.00	-	-	1.00
Aquatic Supervisor II	2.00	-	-	2.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Aquatic Supervisor III	1.00	-	-	1.00
Director of Recreation	1.00	-	-	1.00
Principal Recreation Manager	2.00	-	-	2.00
Recreation Supervisor II	3.00	-	-	3.00
Recreation Supervisor III	5.00	-	-	5.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
<b>RECREATION TOTAL</b>	<b>17.00</b>	<b>-</b>	<b>-</b>	<b>17.00</b>
<b>LIBRARY</b>				
Administrative Analyst II	-	-	1.00	1.00
Administrative Secretary	1.00	-	(1.00)	-
Director of Library	1.00	-	-	1.00
Librarian II	4.00	-	(0.15)	3.85
Librarian III	3.00	-	-	3.00
Library Associate	7.50	-	0.25	7.75
Library Digital Services Manager	1.00	-	-	1.00
Principal Librarian	1.00	-	-	1.00
Senior Librarian	2.00	-	-	2.00
Senior Office Specialist	0.50	-	-	0.50
<b>LIBRARY TOTAL</b>	<b>21.00</b>	<b>-</b>	<b>0.10</b>	<b>21.10</b>
<b>GENERAL FUND SUBTOTAL</b>	<b>777.25</b>	<b>1.00</b>	<b>7.10</b>	<b>785.35</b>
<b>POLICE DEPT GRANTS FUND</b>				
CBAG Admin Analyst II	2.00	-	-	2.00
CBAG Analyst	3.00	-	(1.00)	2.00
CBAG Deputy Director	-	-	1.00	1.00
CBAG Deputy Executive Director	1.00	-	-	1.00
CBAG Director of IV-LECC	1.00	-	-	1.00
CBAG Director of SD LECC	1.00	-	(1.00)	-
CBAG Executive Assistant	2.00	-	-	2.00
CBAG Executive Director	1.00	-	-	1.00
CBAG Graphic Designer/Webmaster	1.00	-	-	1.00
CBAG Microcomputer Specialist	1.00	-	-	1.00
CBAG Network Administrator II	4.00	-	-	4.00
CBAG Network Manager	1.00	-	-	1.00
CBAG Program Analyst	1.00	-	-	1.00
CBAG Program Manager	2.00	-	-	2.00
CBAG Public Safety Analyst	5.00	-	-	5.00
CBAG RCFL Network Engineer	1.00	-	-	1.00
CBAG Senior Public Safety Analyst	1.00	-	-	1.00
Peace Officer	3.00	-	-	3.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
Police Agent	1.00	-	1.00	2.00
Police Community Relations Specialist	1.00	-	-	1.00
Police Sergeant	1.00	-	-	1.00
<b>POLICE DEPT GRANTS FUND TOTAL</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>34.00</b>
<b>AMER. RECOVERY &amp; REINVEST. ACT</b>				
Deputy City Attorney II	1.00	-	(1.00)	-
Legal Assistant	0.50	-	(0.50)	-
Police Agent	2.00	-	(2.00)	-
Public Safety Analyst	1.00	-	(1.00)	-
<b>AMER. RECOVERY &amp; REINVEST. ACT TOTAL</b>	<b>4.50</b>	<b>-</b>	<b>(4.50)</b>	<b>-</b>
<b>ENVIRONMENTAL SERVICES</b>				
Environmental Services Program Manager	1.00	-	-	1.00
Recycling Specialist I	-	-	1.00	1.00
Recycling Specialist II	3.00	-	-	3.00
<b>ENVIRONMENTAL SERVICES TOTAL</b>	<b>4.00</b>	<b>-</b>	<b>1.00</b>	<b>5.00</b>
<b>CV HOUSING AUTHORITY</b>				
Accountant	1.00	-	-	1.00
Principal Project Coordinator	1.00	-	-	1.00
Project Coordinator II	2.00	-	-	2.00
Redevelopment & Housing Manager	1.00	-	-	1.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Project Coordinator	1.00	-	-	1.00
<b>CV HOUSING AUTHORITY TOTAL</b>	<b>7.00</b>	<b>-</b>	<b>-</b>	<b>7.00</b>
<b>SUCCESSOR AGENCY</b>				
Assistant Director Redevelopment & Housing	-	1.00	(1.00)	-
Senior Administrative Secretary	-	1.00	(1.00)	-
Senior Project Coordinator	-	2.00	-	2.00
<b>SUCCESSOR AGENCY TOTAL</b>	<b>-</b>	<b>4.00</b>	<b>(2.00)</b>	<b>2.00</b>
<b>FLEET MANAGEMENT</b>				
Equipment Mechanic	3.00	-	-	3.00
Fire Apparatus Mechanic	2.00	-	-	2.00
Fiscal Office Specialist	1.00	-	-	1.00
Fleet Manager	1.00	-	-	1.00
Senior Equipment Mechanic	1.00	-	-	1.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
<b>FLEET MANAGEMENT TOTAL</b>	<b>8.00</b>	-	-	<b>8.00</b>
<hr/>				
<b>TRANSIT</b>				
Transit Manager	1.00	-	-	1.00
<b>TRANSIT TOTAL</b>	<b>1.00</b>	-	-	<b>1.00</b>
<hr/>				
<b>DEVELOPMENT SERVICES FUND</b>				
Associate Engineer	3.00	-	-	3.00
Associate Planner	5.00	-	-	5.00
Building Inspector II	4.00	-	-	4.00
Building Inspector III	1.00	-	-	1.00
Building Off/Code Enforcement Manager	1.00	-	-	1.00
Development Planning Manager	1.00	-	-	1.00
Development Services Technician II	2.00	-	-	2.00
Development Services Technician III	2.00	-	-	2.00
Engineering Technician II	1.00	-	-	1.00
Landscape Architect	1.00	-	(0.50)	0.50
Landscape Planner II	3.00	-	-	3.00
Plans Examiner	3.00	-	-	3.00
Principal Civil Engineer	1.00	-	-	1.00
Principal Planner	2.00	-	-	2.00
Secretary	1.00	-	-	1.00
Senior Building Inspector	1.00	-	-	1.00
Senior Engineering Technician	1.00	-	-	1.00
Senior Office Specialist	1.00	-	-	1.00
Senior Planner	4.00	-	-	4.00
Senior Secretary	-	-	1.00	1.00
Services Technician Counter Manager	-	-	1.00	1.00
Transportation Engineer w/Certificate	1.00	-	-	1.00
<b>DEVELOPMENT SERVICES FUND TOTAL</b>	<b>39.00</b>	-	<b>1.50</b>	<b>40.50</b>
<hr/>				
<b>SEWER</b>				
Associate Engineer	2.00	-	-	2.00
Engineering Technician II	2.00	-	-	2.00
Equipment Operator	3.00	-	-	3.00
Maintenance Worker II	18.00	-	-	18.00
Public Works Specialist	1.00	-	-	1.00
Public Works Supervisor	4.00	-	-	4.00
Senior Civil Engineer	1.00	-	-	1.00
Senior Fiscal Office Specialist	1.00	-	-	1.00
Senior Maintenance Worker	14.00	-	-	14.00

# AUTHORIZED POSITIONS BY DEPARTMENT

CLASSIFICATION	FY 2011-12 ADOPTED BUDGET	FY 2011-12 MIDYEAR CHANGES	FY 2012-13 PROPOSED CHANGES	FY 2012-13 PROPOSED BUDGET
<b>SEWER TOTAL</b>	<b>46.00</b>	-	-	<b>46.00</b>
<b>REDEVELOPMENT AGENCY</b>				
Assistant Director Redev & Housing	1.00	(1.00)	-	-
Senior Administrative Secretary	1.00	(1.00)	-	-
Senior Project Coordinator	2.00	(2.00)	-	-
<b>REDEVELOPMENT AGENCY TOTAL</b>	<b>4.00</b>	<b>(4.00)</b>	-	-
<b>NON-GENERAL FUND SUBTOTAL</b>	<b>147.50</b>	-	<b>(4.00)</b>	<b>143.50</b>
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>924.75</b>	<b>1.00</b>	<b>3.10</b>	<b>928.85</b>



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# P R O P O S E D   B U D G E T

## **APPENDIX**

- Fiscal Policies
- Investment Policies
- Debt Administration
- Gann Appropriations Limit
- Legal Debt Margin
- Accounting Systems & Budgetary Control
- List of Acronyms
- Glossary
- Chula Vista at a Glance



# FISCAL POLICIES

This section of the budget document reiterates the fiscal policies that were reviewed and acknowledged by the City Council in January 2000. 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.

## **A. 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 will 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 statutes 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 eight 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 revenues and expenditures will be presented to the City Council on a quarterly basis. (*City Charter*)

## **B. 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 maximum flexibility, except as required by law or the funding source, the City will avoid earmarking any unrestricted revenues for a specific purpose or program.
4. User fees will be imposed when appropriate and set at a level to recover the full cost of services provided which are of a special benefit to easily identified individuals or groups. (*Master Fee Schedule*)
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)*

### **C. 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, or between departments 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)*

#### **D. 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.

#### **E. Capital Financing & Debt Management**

1. The City will consider the use of debt financing only for one-time capital improvement projects 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. The only exception to this limitation is the issuance of short-term instruments such as tax and revenue anticipation notes, which will only be considered in order to meet legitimate cash flow needs occurring within a fiscal year.
2. The City will attempt to limit the total amount of annual debt service payments guaranteed by the General Fund to no more than ten percent of estimated General Fund revenues.
3. 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 Council, which may include minimum value-to-lien ratios and maximum tax burdens. (*Community Facility District Ordinance*)
4. The City will strive to minimize borrowing costs by:
  - a. Seeking the highest credit rating possible.
  - b. Procuring credit enhancement such as letters of credit or insurance, when cost effective.
  - c. Maintaining good communications with credit rating agencies regarding the City's fiscal condition.
5. The City will diligently monitor its compliance with bond legal covenants, including adherence to continuing disclosure requirements and federal arbitrage regulations.
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 investments.

# 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. The primary goals of these practices are:

- A. To ensure compliance with all Federal, State, and local laws governing the investment of public funds under the control of the Director of Finance/Treasurer.
- B. To protect the principal monies entrusted to the City's Finance Department.
- C. To provide sufficient liquidity such that funds are available as needed to meet those immediate and/or future operating requirements of the City, including but not limited to payroll, accounts payable, capital projects, debt service and any other payments.
- D. Achieve a reasonable rate of return within the parameters of prudent risk management while minimizing the potential for capital losses arising from market changes or issuer default.

## **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.

### **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 Associate Accountant 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 16.1.

#### **6.0 Delegation of Authority:**

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 Associate Accountant under the general direction of the Assistant Director of Finance.

## **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 officers 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 (FFPC)].

## **8.0 Authorized Financial Dealers and Institutions:**

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 from approved brokers/dealers. In order to be approved by the City, the dealer must meet the following criteria: (i) the dealer must be a "primary" dealer or regional dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule); (ii) the 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 National Association of Securities Dealers 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).

### **9.0 Authorized & Suitable Investments:**

The City is authorized by California Government Code Section 53600, *et. seq.*, to invest in specific types of securities. Investments not specifically listed below are deemed inappropriate and prohibited:

- A. BANKERS' ACCEPTANCES, maximum 25% of portfolio (up to 40% with Council approval). Maximum term 180 days. Banks must have a short term rating of at least A1/PI and a long-term rating of A or higher as provided by Moody's Investors Service or Standard and Poor's Corp. No more than 30% of the agency's money may be invested in the bankers' acceptances of any one commercial bank pursuant to this section.
  
- B. NEGOTIABLE CERTIFICATES OF DEPOSIT, 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) differ from other certificates of deposit by their liquidity. NCD's are traded actively in secondary markets. In compliance with California Code 53601.8, all FDIC insured CD's, whether directly placed or placed through a private sector entity, will be classified as a Negotiable Certificate of Deposit.
  - a. Maximum Maturity
    - i. The maximum maturity of a NCD issue shall be 5 years.
    - ii. The maximum maturity of any FDIC insured CD's, whether directly placed or placed through a private sector entity, shall be 13 months.
  - b. Maximum Exposure of Portfolio - The maximum exposure to the Portfolio for this category shall be 30%.
  - c. Maximum Exposure Per Issue - The maximum exposure to a single issue shall be

2.5% of the Portfolio value.

- d. Maximum Exposure Per Issuer - The maximum exposure to a single issuer shall be 5% of the Portfolio value.
- e. Minimum Credit Requirement
  - i. All NCD must have the following investment grade from one of these rating firms. If unrated by Standard & Poor's, security would need to be authorized by Standard & Poor's with a shadow rating prior to purchase.
    - a. Standard & Poor's - A-1 or A (long-term when applicable)
    - b. Moody's - P-1 or A (long-term when applicable)
    - c. Fitch - F-1 or A (long-term when applicable) (For NCD's 1 year or less, use short-term rating) (For NCD's over 1 year, use long-term rating)
  - ii. There is no minimum credit requirement for FDIC insured CD's, whether directly placed or placed through a private sector entity.

C. COMMERCIAL PAPER, maximum 25% of portfolio. Maximum term 270 days. Commercial paper of prime quality of the highest ranking or of the highest letter and number rating as provided for by Moody's Investor Services, Standard & Poor's and Fitch Financial Services. The issuing corporation must be organized and operating within the United States, with total assets in excess of \$500 million and shall issue debt, other than commercial paper, that is rated "A" or higher by Moody's, S&P and Fitch. Split ratings (i.e. A2/PI) are not allowable. No more than 10% of the outstanding commercial paper of any single corporate issue may be purchased.

D. BONDS ISSUED BY THE CITY OR ANY LOCAL AGENCY WITHIN THE STATE OF CALIFORNIA.

Bonds must have an "A" rating or better from a nationally recognized authority on ratings.

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.

F. FEDERAL AGENCIES

Debt instruments issued by agencies of the Federal government. Though not general obligations of the U.S. Treasury, such securities are sponsored by the government or related to the government and, therefore, have high safety ratings. The following are authorized Federal

Intermediate Credit Bank (FICB), Federal Land Bank (FLB), Federal Home Loan Bank (FHLB), Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Government National Mortgage Association (GNMA), Tennessee Valley Authorities (TVA), Student Loan Marketing Association (SLMA) and Small Business Administration (SBA). There is no limit on the percentage of the portfolio that can be invested in this category.

G. REPURCHASE AGREEMENT, maximum term 3 months.

Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 3 months. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City.

H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction)

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. 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.

- e) 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, maximum 20% of portfolio (30% with Council approval), with a maximum remaining maturity of five years or less. Notes eligible for investment shall be "A" rated or its equivalent or better as determined by a nationally recognized rating service.
  
- J. TIME DEPOSITS-CERTIFICATES OF DEPOSIT (non-negotiable certificates of deposit.) Maximum of 3 years. Deposits must be made with banks or savings & loan that have a short term rating of A/PI or a long term rating of at least a single A from a generally recognized authority on ratings.
  
- K. OBLIGATIONS OF THE STATE OF CALIFORNIA  
Obligations must be "A" rated or better from a nationally recognized authority on ratings.
  
- L. MONEY MARKET FUNDS, maximum 15% of portfolio. (Requires Council approval for each transaction)  
No more than 10% of the agency's surplus funds may be invested in shares of beneficial interest of any one Money Market fund. Local agencies may invest in "shares of beneficial interest" issued by diversified management companies which invest only in direct obligations in U.S. Treasury bills, notes and bonds, and repurchase agreements with a weighted average of 60 days or less. They must have the highest rating from two national rating agencies, must maintain a daily principal per share value of \$1.00 per share and distribute interest monthly, and must have a minimum of \$500 million in assets under management. The purchase price of the

shares may not include commission.

#### M. 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 \$50 million in this fund. Investments in LAIF are highly liquid and may be converted to cash within 24 hours.

#### N. INVESTMENT TRUST OF CALIFORNIA (CALTRUST)

The City may invest in shares of beneficial interest issued by the Investment Trust of California (CalTRUST), a local government investment pool established by local entities as a joint powers authority pursuant to California Government Code Sections 6509.7 and 53601(p), provided:

- CalTRUST investments are limited to the securities and obligations authorized for local agency investment pursuant to Subdivisions (a) to (n), inclusive, of California Government Code Section 53601; and
- CalTRUST shall have retained an investment adviser that:
  - Is registered or exempt from registration with the Securities and Exchange Commission;
  - Has not less than five years experience investing in the securities and obligations authorized for local agency investment pursuant to subdivisions (a) to (n), inclusive, of California Government Code Section 53601; and
  - Has assets under management in excess of five hundred million dollars (\$500,000,000).

#### **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 government securities with a value of 110 % of principal and accrued interest. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total deposits. 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 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. The Director of Finance/Treasurer, at his or her discretion, may waive the collateral requirement for deposits that are fully insured up to \$100,000 by the Federal Deposit Insurance Corporation. 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 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. With the exception of U.S. Treasury securities and authorized pools,

no more than 60% of the total investment portfolio will be invested in a single security type or with a single financial institution. In addition, no more than 10% of the investment portfolio shall be in securities of any one issuer except for U.S. Treasuries and U.S. Government Agency issues.

- 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 structuring the portfolio so that securities mature at the same time that major cash outflows occur, thus eliminating the need to sell securities prior to their maturity. 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. Unless matched to a specific cash flow, 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.

**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, misrepresentation by third parties, or unanticipated market changes. No investment personnel 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 five designated City staff:

1. Director of Finance/Treasurer
2. Assistant Director of Finance
3. Treasury Manager
4. Fiscal Operations Manager
5. Associate Accountant

#### **16.0 Performance Standards:**

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. All financial assets of all other funds shall be administered in accordance with the provisions of this Investment Policy.

The monies entrusted to the Director of Finance/Treasurer will be held in a passively managed (“hold to maturity”) portfolio. However, the Director of Finance/Treasurer will use best efforts to observe, review, and react to changing conditions that affect the portfolio, and to do so in a manner that is consistent with this Investment Policy.

#### **16.1 Market Yield (Benchmark):**

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. Because the investment portfolio is designed to operate on a 'hold-to-maturity' premise (or passive investment style) and because of the safety, liquidity, and yield priorities, the performance benchmark that will be used to determine whether market yields are being achieved shall be the average of the monthly LAIF rate and the 12-month rolling average 2 - Year Constant Maturity Treasury (CMT) rate. While the City will not make investments for the purpose of trading or speculation as the dominant criterion, the Director of Finance/Treasurer shall seek to enhance total portfolio return by means of ongoing portfolio and cash management. The prohibition of highly speculative investments precludes pursuit of gain or profit through unusual risk and precludes investments primarily directed at gains or profits from conjectural fluctuations in market prices. The Director of Finance/Treasurer will not directly pursue any investments that are leveraged or deemed derivative in nature. However, as long as the original investments can be

justified by their ordinary earning power, trading in response to changes in market value can be used as part of on-going portfolio management.

### **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 monthly investment balances & interest yields
- Monthly transactions
- Compare portfolio yield to the yield attained by the County of San Diego and the five largest cities in the county for the same period.

In addition, a commentary on capital markets and economic conditions may be included with the report.

### **18.0 Investment Policy Adoption:**

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.



## DEBT ADMINISTRATION

Based on the most recent audited financial statements, which were for the year ended June 30, 2011, 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	Total Debt
Tax Allocation Bonds	\$43,985,000	\$25,814,364	\$69,799,364
Pension Obligation Bonds	2,655,000	107,859	2,762,859
Certificates of Participation	136,060,000	87,888,506	223,948,506
Bond Premium	27,169	0	27,169
Bond Discount	(1,774,742)	0	(1,774,742)
Capital Leases	1,097,304	105,619	1,202,923
Notes/Loans Payable	1,818,615	254,150	2,072,765
CDBG Section 108 Loan	8,911,000	4,707,116	13,618,116
Miscellaneous Claims Payable	22,432,093	0	22,432,093
Compensated Absences (Employee Leave)	<u>6,797,511</u>	<u>0</u>	<u>6,797,511</u>
Subtotal	\$222,008,950	\$118,877,614	\$340,886,564
Advances from other Funds	63,013,268	0	63,013,268
<b>Total Long Term Debt</b>	<b><u>\$285,022,218</u></b>	<b><u>\$118,877,614</u></b>	<b><u>\$403,899,832</u></b>

The Long-Term Debt total reflects a decrease of \$14.2 million when compared to the June 2010 amount. The decrease is attributed to the annual principal reductions of the long-term debt.

#### Tax Allocation Bonds (\$44.0 million)

Tax Allocation Bonds (TABS) are issued by the Agency and utilize tax increment revenue for debt service. The 2006 Senior TABS, Series A and 2006 Subordinate TABS, Series B were issued to refund the 1994 TABS Series A, C and D that were issued to refund prior obligations of the Bayfront and Town Center 1 project areas. In July 2008 the Agency issued the 2008 Tax Allocation Refunding Bonds to refund the 2000 TABS that were issued by the Southwest, Otay Valley and Town Center 2 project areas to finance certain redevelopment activities in those areas.

#### Pension Obligation Bonds (\$2.7 million)

The Pension Obligation Bonds represent money borrowed in 1994 to allow the City to pay down the liability to the Public Employees' Retirement System that had accumulated over many years. This bond issuance was paid off in fiscal year 2011-12.

#### Certificates of Participation (\$136.1 million)

As of June 30, 2010, the City currently has five outstanding Certificates of Participation. The Chula Vista Public Financing Authority (Authority) issued the 2002 COP to finance the cost of constructing the City's Police Facility. In May 2003, the Authority issued the 2003 Refunding COP to defease the 1993 Series A & B COPs. The 2004 COP was issued to finance the Phase 1 reconstruction, renovation and equipping of the City's Civic Center Complex. In March 2006, the Authority issued the 2006 COP to finance the Phase 2 construction and equipping of certain improvements to the Civic Center Complex of the City and other existing City Facilities. In February 2010, the Authority issued the 2010 COP to refund the 2000 COP and to provide funds for the construction, reconstruction, modernization and equipping of Phase 3 of the Civic Center Complex, reimburse the PFDIF funds, fund capitalized interest, fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates.

#### Bond Premium (\$27,169)

This is the premium on the issuance of the 2004 COP Civic Center Phase 1. Original amount was \$35,324. This amount is amortized over 30 years.

#### Bond Discount (-\$1.8 million)

This is the discount on the issuance of the 2006 Refunding TABS and the 2008 Refunding TABS. The original amounts were \$505,884 and \$579,161 respectively. These amounts are amortized over 20 years.

#### Capital Leases (\$1.1 million)

The Capital Leases represent two long-term lease-purchase obligations for the San Diego County Regionalized Communications System and the 5-year lease purchase agreement for medical resuscitation equipment for use by the fire Department.

#### Notes/Loans Payable (\$1.8 million)

The Redevelopment Agency participated in a Loan Agreement with the California Statewide Communities Development Authority to finance the 2005 and 2006 share of the Educational Revenue Augmentation Fund (ERAF) payments to the County Auditor (\$765,000 and \$930,000 respectively). In January 1994, the City entered into a note payable with a private party in order to purchase certain land for the ultimate purpose of constructing a three-level parking structure.

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.

#### CDBG Section 108 Loan (\$8.9 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 the next 20 years.

#### Miscellaneous Claims Payable (\$22.4 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 (\$6.8 million)

The obligation for Compensated Absences represents the current 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, 2011.

#### Advances From Other Funds (\$63.0 million)

The 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, 2011, was \$11,316,691.

The City Council authorized loans to Public Facilities DIF for \$12,681,273 and Western TDIF for \$188,231. The Public Facilities DIF loan for \$5,200,000 is due and payable in 13 years, at an interest rate of 3.80% based on the pooled investment rate. The Public Facilities DIF loan for \$5,300,000 is due and payable in 13 years, at an interest rate of 0.56% based on the pooled investment rate.

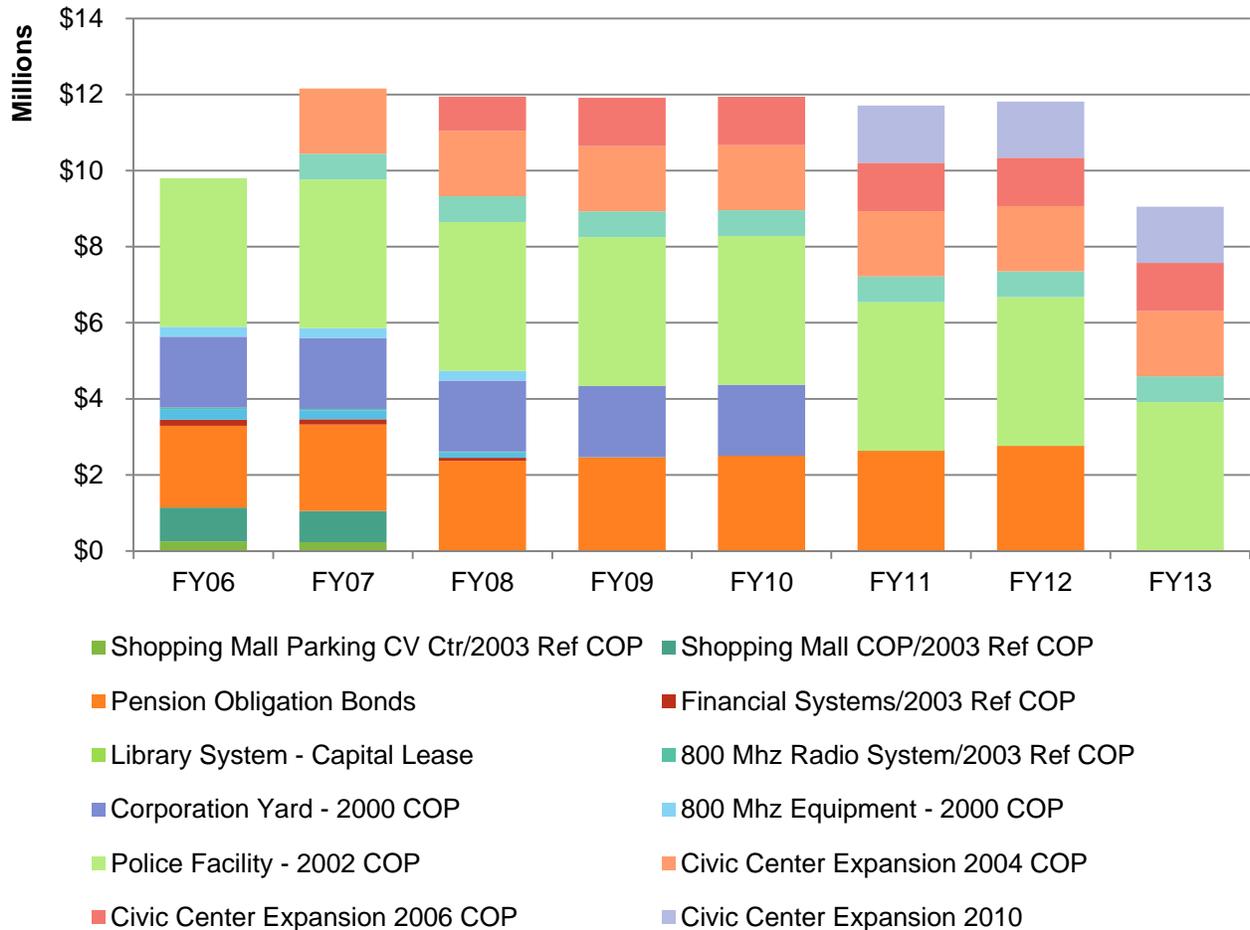
The Redevelopment Agency Capital Projects Fund advanced funds in the amount of \$4,702,030 to Redevelopment Agency Debt Service Fund for capital improvement projects and operating expenses during its early years. The Redevelopment Agency Special Revenue Fund advanced \$5,046,796 to pay the ERAF obligation. The terms of the advances are indefinite. The balance was \$9,748,826 at June 30, 2011.

The City Council authorized loans with indefinite terms from Trunk Sewer Fund to Salt Creek DIF for \$16,519,894, Storm Drain Fund for \$811,360, and \$774,724 from Sewer Facility Fund for capital improvement projects.

General Fund Long-Term Debt for Fiscal Year 2012-13

The General Fund’s annual debt service “commitment” in fiscal year 2012-13 is approximately \$9.1 million, or 7.3% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$4.1 million will actually be paid from General Fund resources, with the remaining \$5.0 million paid from available development impact fees and residential construction tax. The \$4.1 million represents approximately 3.3% of the General Fund operating budget, which would be considered more of an average debt burden for a local governmental entity. This is a reduction from fiscal year 2011-12 due to the final payment of the Pension Obligation Bonds.

**Annual Debt Service Obligation of the General Fund**  
Fiscal Years 2005-06 through 2012-13





## GANN APPROPRIATIONS LIMIT

Article XIII B 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.

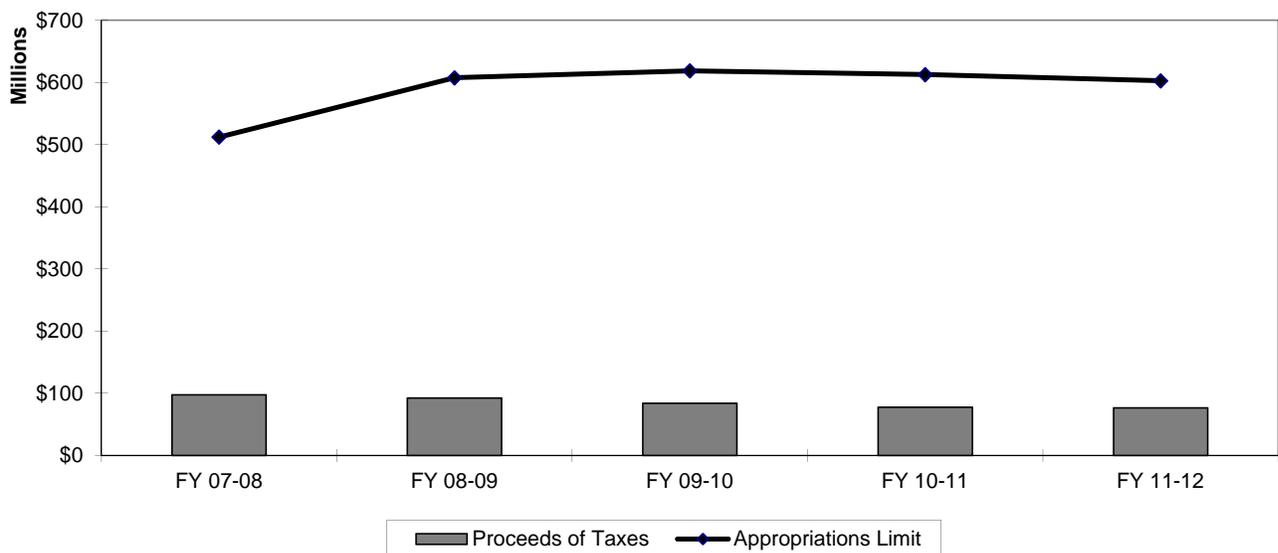
The State Department of Finance and the San Diego County Assessor's Office are charged with providing the data necessary for local jurisdictions to establish their appropriations limit. According to these sources, for purposes of the fiscal year 2011-2012 calculation, the population increased 0.90% and new non-residential construction decreased by -5.62%. California per capita personal income increased by 2.51%; consequently, California per capita personal income was used in the formula to compute the limit since this increase is the greater of the two amounts.

The fiscal year 2011-12 Appropriations Limit has been calculated as follows:

Fiscal Year 2010-11 Appropriations Limit	\$612,426,486
Increased by an inflation factor composed of the increases in population and CA per capita personal income	<u>X 0.9837</u>
<b>Fiscal Year 2011-12 Appropriations Limit</b>	<b><u>\$602,428,072</u></b>

The "Proceeds of Taxes" as included in the fiscal year 2011-12 Proposed Budget that are subject to the appropriations limit are estimated to be \$76,394,997. Therefore the City has what is referred to as an appropriation "gap" of \$526,033,075 (\$602,428,072 - \$76,394,997). Simply stated, this means that the City could collect and spend up to \$526,033,075 more in taxes during Fiscal Year 2011-2012 without exceeding the Constitutional limit.

**Proceeds of Taxes Compared to Legal Spending Limit**



## 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, 2011 the City's legal debt limit is \$793,674,196. 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 2009 through 2011

	June 30, 2009	June 30, 2010	June 30, 2011
Total Assessed Valuation	\$ 24,823,395,749	\$ 22,096,990,003	\$ 21,235,445,229
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 6,205,848,937	\$ 5,524,247,501	\$ 5,308,861,307
Debt Limitation Percentage	15%	15%	15%
Debt Limit	\$ 930,877,341	\$ 828,637,125	\$ 796,329,196
Total Debt Applicable to Limit:			
Pension Obligation Bonds	\$ 7,000,000	\$ 4,980,000	\$ 2,655,000
<b>Legal Debt Margin</b>	<b>\$ 923,877,341</b>	<b>\$ 823,657,125</b>	<b>\$ 793,674,196</b>

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.



# ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

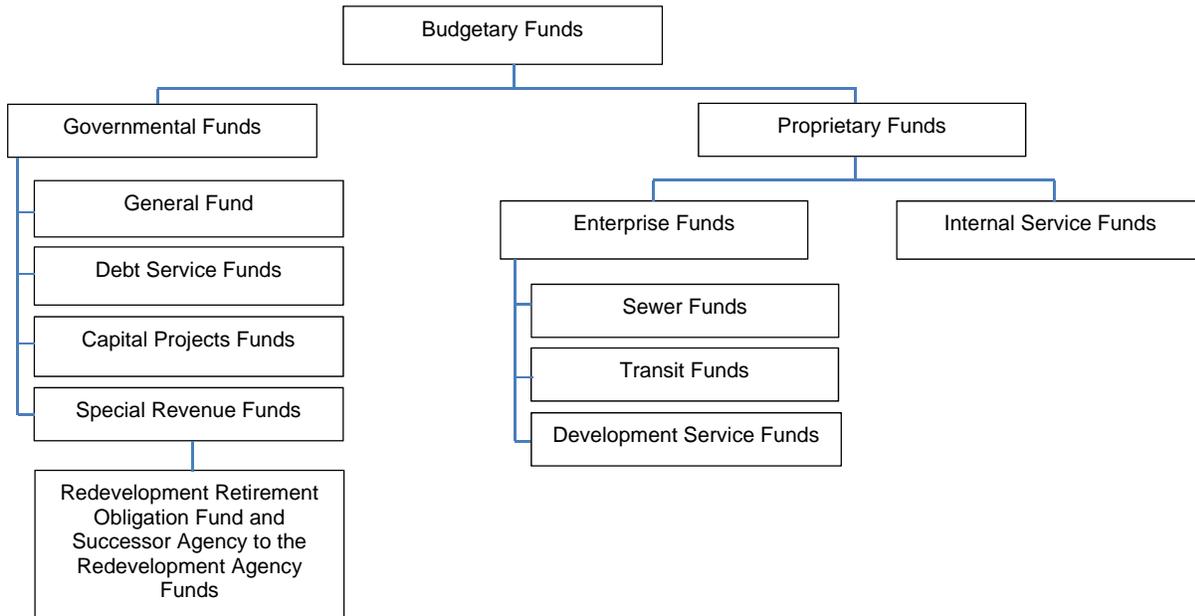
The City of Chula Vista's budget provides an overview of the fiscal and operational status of the City; highlighting policy issues, decisions and proposed changes in service levels. The budget is comprised of a series of funds used to account for revenues and expenditures. These funds are generally classified as governmental or proprietary funds.

Governmental funds include activities associated with the operations of the City such as the provision of library, recreation, development and public safety services. Special revenue funds, capital project funds, debt service funds and the City's general fund are different categories of governmental funds.

Proprietary funds are used to account for activities often found in the private sector including enterprise funds and internal service funds. Operation of the City's transit, 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, Transit 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 insure 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 require City Council approval.

An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the 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 year. Unspent and unencumbered appropriations lapse at year-end and become generally available for re-appropriation the following year.



## LIST OF ACRONYMS

ADA – Americans with Disabilities Act

ALS – Advanced Life Support

AMP – Asset Management Plan

ARRA – American Recovery and Reinvestment Act

BIG – Business Improvement Grant

BRT – Bus Rapid Transit

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

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

CVACF – Chula Vista Animal Care Facility

CVEA – Chula Vista Employee’s Association

CVPD – Chula Vista Police Department

CVT – Chula Vista Transit

DASH – Dynamic After School Hours

DIF – Development Impact Fee

DVP – Delivery Versus Payment

EEBG – Energy Efficiency Block Grant

EOC – Emergency Operation Center

ERAF – Educational Revenue Augmentation Fund

EUC – Eastern Urban Center

FDIC – Federal Deposit Insurance Corporation

FHLB – Federal Home Loan Bank

FHLMC – Federal Home Loan Mortgage Corporation

FICB – Federal Intermediate Credit Bank

FLB – Federal Land Bank

FLSA – Fair Labor Standards Act

FNMA – Federal National Mortgage Association

FPPC – Fair Political Practices Commission

FREBE – Free Resource Energy Business Evaluation

FTA – Federal Transit Administration

FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GDP – Gross Domestic Product

GFOA – Government Finance Officers of America

GIS – Geographic Information System

GMOC – Growth Management Oversight Committee

GNMA – Government National Mortgage Association

HR – Human Resources

HSIP – Highway Safety Improvement Program

HUD – Housing and Urban Development

HVAC – Heating\Ventilation\Air Conditioning

IAFF – International Association of Firefighters

ITS – Information and Technology Services

LAIF – Local Agency Investment Fund

LAN – Local Area Network

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

NCD – Negotiable Certificate of Deposit

NFPA – National Fire Protection Association

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

POA – Police Officer’s Association

RCS – Regional Communications System

RCT – Residential Construction Tax

RDA – Redevelopment Agency

RFP – Request for Proposals

SANDAG – San Diego Association of Governments

SANDPIPA – San Diego Pooled Insurance Policy Association

SBA – Small Business Association

SHOPP – State Highway Operations and Protection Program

SLMA – Student Loan Marketing Association

SRO – School Resource Officer

STRETCH – Safe Time For Recreation, Enrichment And Tutoring

TABS – Tax Allocation Bonds

TARBS – Tax Allocation Refunding Bonds

TDA – Transportation Development Act

TDIF – Transportation Development Impact Fee

TOT – Transient Occupancy Tax

TVA – Tennessee Valley Authorities

UUT – Utility Users Tax

VLf – Vehicle License Fee

WCE – Western Council of Engineers

WMS – Wastewater Management System

W-TDIF – Western Transportation Development Impact Fee

## GLOSSARY

**Accrual Basis of Accounting** – The accounting basis used by the City 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.

**Balanced Budget** – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

**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.

**Calendar Year (CY)** – The 12-month period from January through December.

**Capital Expenditures** – Expenditures related to the acquisition, replacement, or improvement of a section of Chula Vista's infrastructure.

**Capital Improvement Program** – The long-range construction plan designed to foresee and address the City's future need of physical improvements or additions of a fixed or permanent nature (e.g. a new fire station, replacement of a street signal)

**Capital Project** – Any major construction, acquisition, or renovation that increases the useful life of the City's physical assets or adds to their value.

**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.

**Community Development Block Grant (CDBG) Funds** – Funds received from the federal government and expenditures as prescribed under the Community Development Grant Program.

**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.

**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.

**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.

**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.

**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.

**Infrastructure** – 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.

**Levy** – To impose or 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.

**Memorandum of Understanding** – A document detailing the outcomes of labor negotiations between the City and its various bargaining units.

**Municipal Code** – A collection of ordinances approved by City Council.

**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 three primary expenditure categories: Personnel, Supplies and Services, and Capital.

**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.

**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.

**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.

**Yield** – The rate of return earned on an investment based on the price paid.

# CHULA VISTA AT A GLANCE

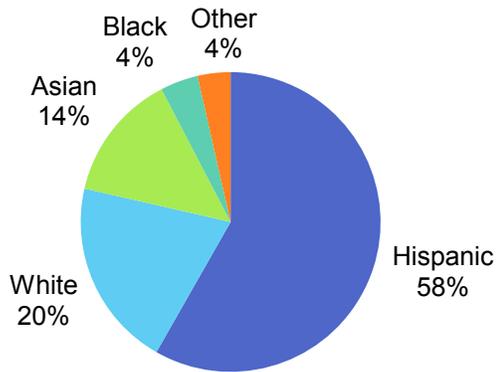
## GENERAL INFORMATION

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

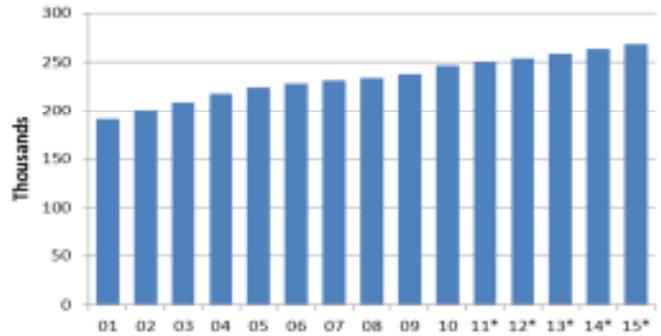
## POPULATION

Population ..... 249,382  
 Median Age ..... 33.7

## POPULATION BY ETHNIC GROUP



## CHULA VISTA POPULATION GROWTH

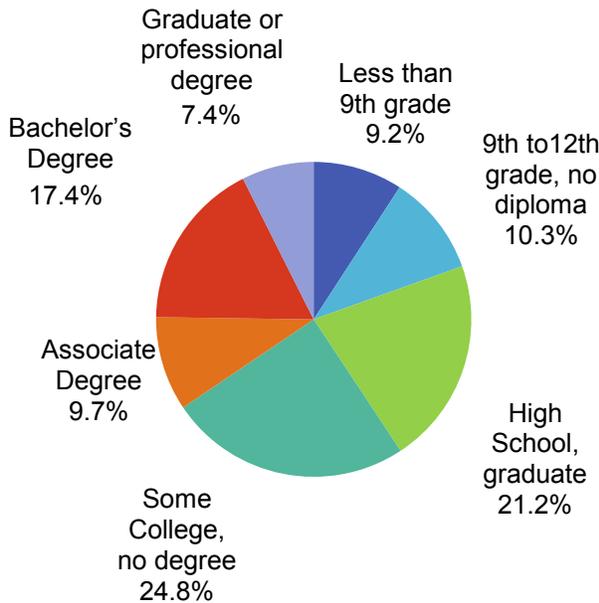


Note: This data represents end of calendar year population numbers.

\* 2011 – 2015 population numbers are projections.

Source: California Department of Finance, City of Chula Vista staff

## EDUCATIONAL ATTAINMENT<sup>1</sup>



## ELEMENTARY SCHOOLS

Chula Vista Elementary School District  
[www.cvesd.org](http://www.cvesd.org)  
 (619) 425-9600

Number of Schools ..... 46  
 Projected Enrollment ..... 28,149  
 Average Class Size  
 Kindergarten – 3rd grade ..... 25  
 Grades 4 - 6 ..... 29

## SECONDARY SCHOOLS

Sweetwater Union High School District  
[www.suhsd.k12.ca.us](http://www.suhsd.k12.ca.us)  
 (619) 691-5500

Number of Schools\* ..... 32  
 Projected Enrollment ..... 40,218  
 Pupil – Teacher Ratio ..... 31:1

\* Includes middle schools, high schools, and alternative education sites

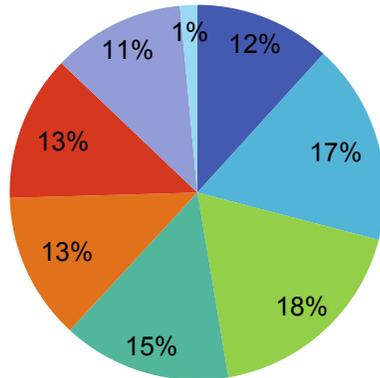
<sup>1</sup> Based on population 25 years and over

## HOUSING

Housing Units .....	80,408
Persons per Household .....	3.24
Vacancy Rate .....	4.91%

## HOUSEHOLD INCOME

Median Income .....	\$66,955
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## HOUSING TYPE

Single Family .....	52,522
Multiple Family .....	23,821
Mobile Homes .....	4,065

## PUBLIC SAFETY

Fire Uniform Strength .....	129
Fire Stations .....	9
Emergency Calls to Fire Dept. <sup>2</sup> .....	11,319
Police Uniform Strength .....	230
Citizen Initiated Calls for Service <sup>2</sup> ...	65,186

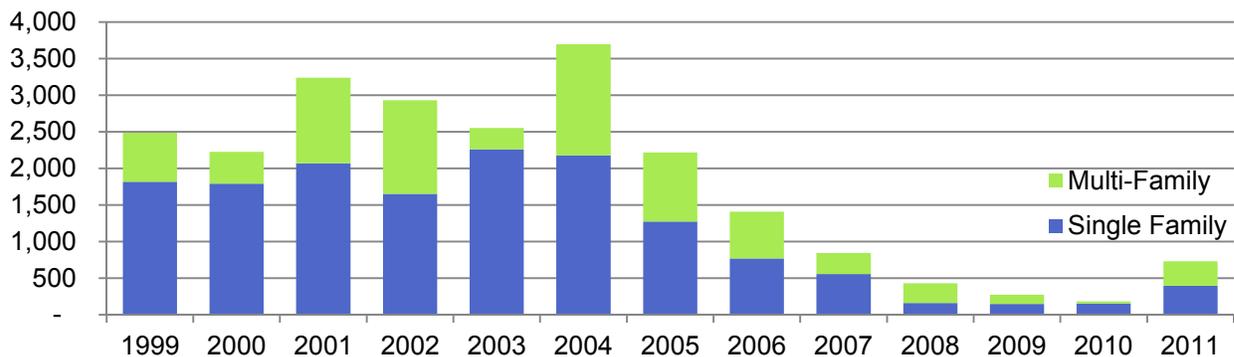
## COMMUNITY FACILITIES

Acres of Developed Parks .....	555.8
Total Number of Parks .....	62
Libraries .....	3
Recreation Facilities .....	11

Sources:

San Diego Association of Governments; California Department of Finance; City of Chula Vista staff

## CONSTRUCTION PERMITS



<sup>2</sup> Call for service data is for fiscal year 2011