



**ENVIRONMENTAL REVIEW**

The Environmental Review Coordinator has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that filing of the quarterly financial status report is not a “Project” as defined under Section 15378 of the State CEQA Guidelines because it will not result in a physical change to the environment; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines the actions proposed are not subject to CEQA.

**BOARD/COMMISSION RECOMMENDATION**

Not applicable.

**DISCUSSION**

The Finance Department prepares quarterly financial reports for the General Fund that reflect budget to actual comparisons, projected revenues and expenditures, and highlight major variances that may require additional action or changes. The quarterly financial reports are in compliance with Section 504 (f) of the City Charter, which requires that quarterly financial reports be filed by the Director of Finance through the City Manager.

Attachment A - Quarterly Financial Report provides the financial outlook for the General Fund for the current fiscal year and includes summary information for revenues and expenditures.

The following chart summarizes the projections for the first quarter of fiscal year 2014/15 for the City’s General Fund. The amended budget column includes all Council approved changes to the fiscal year 2014/15 adopted budget that have taken place through the end of the first quarter ending September 30, 2014. The projected column lists the fiscal year 2014/15 projections for revenues and expenditures as of June 30, 2015. The following table reflects the unaudited General Fund reserves as of June 30, 2014 as well as the projected General Fund reserves for June 30, 2015.

General Fund Summary

<b>General Fund Reserve</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>Projected (millions)</b>
Reserves - July 1, 2014 (unaudited)	\$12.73	\$12.73	\$12.73
Revenues & Transfers In <sup>1</sup>	\$134.53	\$135.67	\$136.51
Expenditures & Transfers Out <sup>2</sup>	(\$134.53)	(\$134.73)	(\$135.47)
Pending Appropriations <sup>3</sup>	\$0.00	\$0.00	(\$0.96)
Projected Surplus/Deficit	\$0.00	\$0.94	\$0.09
Projected Fund Balance for June 30, 2015	\$12.73	\$13.67	\$12.82
Percentage of Operating Budget	9.46%	10.15%	9.46%

Notes:

1. The City Council Adopted budget was balanced and did not project an increase in fund balance for the General Fund. The Projected surplus reflected in the Amended Budget is a result of a greater than anticipated increase in assessed values. After the adoption of the budget, the City received revised assessed values, which increased the projected amount for Property Tax and Vehicle License Fee revenues. These revenues were recognized by the City Council as part of a mid-year budget amendment.

2. The Amended Budget and projections reflected in this table do not include prior year appropriations for capital improvement projects and other encumbrances totaling \$3.7 million that were carried forward into the fiscal year 2014/15 budget. These expenditure impacts are already reflected in the estimated fund balance as of July 1, 2014 and are therefore not included in the above table.
3. Pending appropriations are primarily for anticipated personnel cost increases related to negotiated wage settlements reached with the International Association of Firefighters (IAFF) and the Chula Vista Police Officers Association (CVPOA).

The City's financial outlook appears stable through the end of the first quarter. Although staff is projecting fiscal year-end variances in both revenues and expenditures, the variances are offsetting and are not anticipated to negatively impact the City's projected year-end fund balance. Based on activity through the end of the first quarter, the General Fund is projected to end the fiscal year with a small increase in fund balance (\$0.09 million).

Overall, General Fund revenues are projected to increase by \$0.84 million above the current amended budget. This increase is due to improved Franchise Fee and Transient Occupancy Tax revenues that are projected to increase by a combined \$1.45 million over the current budgeted level. This increase is partially offset by a projected decrease of \$0.49 million in Sales Tax and Sales Tax in Lieu revenues that have been revised to grow at 2% versus the 4% growth rate that was assumed in the budget.

Staff is projecting \$0.74 million in overages for General Fund Departments based on expenditure trends that consist of the following:

- A \$400,000 increase in the Public Works utilities budget for water costs at City parks based on the previous fiscal year's actual water expenses, projected rate increases, and continuation of drought conditions.
- A \$300,000 reduction in salary savings in the Non-Departmental budget based on lower than anticipated turnover rate.
- A \$24,000 increase in utility expenses in the Non-Departmental budget for utility costs at the City owned property on Bay Boulevard.
- A \$15,000 increase in the City Clerk Department for election related expenses.

Staff is recommending budget amendments in order to address these issues. The fiscal impact of these changes is reflected on the General Fund Summary table include on the previous page.

The first quarter expenditure projection also reflects \$0.96 million in pending appropriations of which \$0.82 million are for anticipated personnel costs related to negotiated wage settlements reached with the IAFF and CVPOA. The CVPOA MOU and associated budget appropriations are scheduled for Council consideration in November 2014. The IAFF MOU and associated budget appropriations will be brought to Council by year end. While these appropriations were not made in the First Quarter, they are included in this report to more accurately reflect where staff anticipates ending the fiscal year. The balance of the pending appropriations are for City Clerk clerical support costs,

continuation and expansion of the citywide LEAN training program, and the City's cost share for maintenance of the Otay Valley Regional Park. With the exception of the appropriations for the MOU agreements, these budget amendments are discussed in the following section.

Staff is recommending budget amendments in the Library, Non-Departmental, Animal Care Facility, City Clerk, Fire, Public Works and Recreation departments. These changes result in no net fiscal impact to the General Fund.

Library - The Library has received donations and grants from various sources that include the Chula Vista Public Library Foundation (\$50,000), the Friends of the Library (\$15,000) and Target Corporation (\$2,000). The donations from the Chula Vista Public Library Foundation and the Friends of the Library will be used to purchase furnishings and pay for renovations at the new Otay Ranch community space known as the "The Hub". The grant from Target Corporation will be used to continue the Kindergarten Boot Camp program at the South Chula Vista Branch Library. Staff is requesting that \$66,040 be appropriated to the Supplies and Services budget and that \$960 be appropriated to the Personnel Services category of the Library Department budget; these appropriations will be fully offset by unanticipated revenue.

Non-Departmental/Various - The fiscal year 2014/15 budget includes \$1.4 million in budgeted salary savings in the Non-Departmental budget. These savings are actually realized in the department budgets as turnover occurs. Due to lower than anticipated turnover and the departments' requests to fill positions as they become vacant, staff is recommending a number of adjustments to the salary savings budget.

1. The City continues to offer a voluntary furlough program where staff can elect to take a week of unpaid leave. In the current fiscal year, this program will generate approximately \$150,110 in salary savings in various departments. Staff recommends reducing the budgeted salary savings in the Non Departmental budget and recognizing the salary savings in the department budgets generated by the voluntary furlough program. There is no net fiscal impact to the General Fund as a result of this change.
2. The fiscal year 2014/15 budget assumed a 10% increase in medical and dental insurance premiums. Actual premiums were lower than anticipated, resulting in a budget savings of approximately \$130,134. Staff recommends recognizing the projected savings in health/flex benefits in the various department budgets and reducing the budgeted salary savings in the Non-Departmental budget by the same amount. There is no net fiscal impact to the General Fund as a result of this change.
3. Finally, staff recommends an additional reduction of \$300,000 in budgeted salary savings in the Non-Departmental budget based on unanticipated revenues previously recognized by the City Council. These changes combined will reduce the amount of budgeted salary savings in the Non-Departmental budget to \$798,800; this reduction will allow the City to continue to fill positions as they become vacant and minimize service delivery impacts as a result of turnover.

Non-Departmental - Staff is requesting an appropriation of \$24,000 to the Non-Departmental Utilities budget to pay for utilities for the City's property located on Bay Blvd. These expenses were

inadvertently excluded from the adopted budget. This appropriation will be offset by unanticipated revenues previously recognized by the City Council.

Administration - The City of Chula Vista and the US Olympic Committee (USOC) have entered into a joint agreement to explore the transfer of ownership and operations of the Chula Vista Olympic Training Center to the City of Chula Vista. The agreement includes the use of consultant JMI Sports to assist in evaluating operating models. The cost of the consultant is shared between the City and the USOC. The City's maximum share of the consultant cost is \$35,000. Funding for this cost will be offset by salary savings in the Administration Department budget. \$15,000 has already been transferred for this purpose; staff is requesting that the remaining \$20,000 be transferred from the Administration Personnel Services budget to the Supplies and Services budget for costs related to consultant costs for the Olympic Training Center analysis.

In addition, staff is also requesting a \$40,000 appropriation for the Continuous Improvement (Lean) program for training for City employees. The appropriation will be used to hire an instructor to continue to provide City employees training in the Lean Certificate program and also expand training opportunities by offering a Lean primer to City employees. This appropriation will be offset by unanticipated revenues.

Animal Care Facility - In December 2012, the County of San Diego Animal Services contracted with the Chula Vista Animal Care Facility (CVACF) to perform two spay and neuter clinics at their County Animal Shelters. In July 2014, the County of San Diego notified CVACF that they will be adding two more clinics a month effective immediately. The additional revenues will be used to pay for medical supplies and hourly wages. Staff is requesting an appropriation of \$34,000 to the Personnel Services and \$8,000 to the Supplies and Services categories of the Animal Care Facility, which will be fully offset by additional County revenues.

City Clerk - The fiscal year 2015 budget includes \$219,000 for the November elections for the cost of two propositions and the Mayor, City Council and City Attorney elections. This budget was established based on a preliminary estimate received from the San Diego County Registrar of Voters. Based on the most recent cost estimate, staff is recommending an appropriation of \$15,000 to the City Clerk's Services and Supplies budget for the costs associated with the November election. This appropriation will be offset by unanticipated revenues.

In addition, an appropriation of \$20,000 to the Personnel Services budget of the City Clerk's Office is also requested to fund hourly wages. The addition of an hourly wages budget will allow the City Clerk to hire clerical support for the balance of the current fiscal year. The department will continue to evaluate the need for this position and will make a recommendation on the continuation of funding for clerical support as part of the development of the fiscal year 2015/16 budget. The appropriation of \$20,000 will be offset by unanticipated revenues.

Fire - The Fire Department is requesting a number of budget amendments that result in no net fiscal impact to the Department's budget. These changes are described below:

- The Fire Department received a grant from SDG&E in the amount of \$2,500 to support the Fire Department's Community Emergency Response Team (CERT) Program. These funds will be used for expenses related to the training of CERT Volunteers. Staff is requesting that the City Council accept the \$2,500 donation from SDG&E and appropriate these funds to the Department's Supplies and Services expense category.

- The Fire Department received a contribution from Las Primeras volunteer organization in the amount of \$1,000 to support the City's Citizen's Adversity Support Team (CAST) volunteer program. These funds will be used to help with the purchase of training materials, booklets, printing needs, hotel costs, and other needs as required by the CAST volunteer program. Staff is requesting that the City Council accept the \$1,000 donation from Las Primeras and appropriate these funds to the Department's Services and Supplies expense category.
- The Fire Department's Training Division offers specialized training classes to other agencies. From August 13 through September 19, 2014, the Training Division provided a total of four training sections to two different agencies and received a total of \$23,040 in unanticipated revenue. These funds will be used to offset costs related to the provision of training. Staff is requesting to appropriate these revenues to offset appropriation of \$2,330 to Personnel Services and \$20,710 to Services and Supplies.
- Staff is requesting a transfer of \$16,800 from the Utilities Expense Category to the Services and Supplies Expense Category to cover costs associated with the data lines provided to the Fire Stations. These costs were included in the Utilities budget but it was subsequently determined that these costs should be paid from Supplies and Services.
- Staff is requesting an appropriation of \$23,580 in Personnel Services to offset FLSA premium pay related to the Advance Life Support (ALS) program. This expense will be offset by a Transfer In from the Advance Life Support Program Fund in the amount of \$23,580.

Public Works - Based on fiscal year 2014 actuals and expenditures through the first quarter, the Public Works Department is projected to exceed their budget for water expenses by approximately \$400,000. This overage reflects an increase in water rates and in water usage as a result of the drought conditions. The Public Works budget includes the water costs for City parks. Staff is recommending an appropriation of \$400,000 to the Utilities expenses budget to address this projected overage.

The Public Works Department has received \$4,541 in unanticipated revenue from San Diego Gas & Electric's Business Energy Efficiency Incentive Program as a result of recent HVAC upgrades at the South Library. Staff is requesting to appropriate this revenue to the Supplies and Services expense category in the Public Works budget. These funds will be used to repair an inoperable solar photovoltaic (pv) inverter at the Living Coast Discovery Center. The new inverter will ensure that the Center's 6 kW renewable energy system is working at full capacity and helping to offset the facility's monthly utility costs, which are paid for by the City.

The Public Works Department has also received \$300 in donations to support the re-printing of the popular Bike Chula Vista map and resource guide. This donation will be appropriated to the Supplies and Service expense category of the Public Works Department budget for this purpose.

Recreation - Staff is recommending an appropriation of \$81,510 to the Recreation Department's Other Expenses budget category to pay the City and County of San Diego for management of the Otay Valley Regional Park.

In addition to the General Fund changes requested above, staff is also recommending a number of changes to other funds. These changes are as follows:

Police Grants Fund - Staff is requesting a reduction of \$151,813 in Personnel Services and a \$20,000 reduction in Supplies and Services in the Public Safety Realignment Program budgeted in the Police Grants Fund. A revenue reduction of \$117,558 from Revenues from Other Agencies is also requested. These adjustments are necessary in order to align revenues and expenditures to the available balance available within this program.

Federal Grants Fund - Staff is requesting a transfer from the Supplies and Services category of \$131,415 to the Other Expenses category for the University Park & Research Center grant budget. The fiscal year 2015 budget included funding for contractual services (Supplies and Services); since the adoption of the budget, staff has determined that the project work will be performed through a combination of consultant's and City Staff. In order to reimburse City staff time spent on this project, a transfer is needed add a budget for City Staff Charges (Other Expenses). Staff is also requesting a revenue offset appropriation of \$18,156 to the Other Expenses budget in order to fund the staff time. This additional appropriation will allow the City to fully expend available grant resources.

State Grants Fund - An appropriation of \$14,116 to Supplies and Services in the States Grant Fund for Mobile Recreation Program is requested. This appropriation is funded by revenues that were received from the California Parks and Recreation Department to support the City's Mobile Recreation Program.

In addition, the Library Department has received \$15,000 in State grant funding to support the Literacy Program. The purpose of the grant from the California State Library, through the California Library Literacy Services, is to support adult literacy services in a library setting. This enables the library to continue to provide literacy services in the Educational Services Wing at the South Chula Vista Library in partnership with a volunteer literacy organization, Laubach Literacy Council. The Library Department is requesting to appropriate these funds to the Personnel Services expenditure category to fund hourly staff for the Literacy program.

There is no net fiscal impact as a result of these appropriations.

Otay Ranch Preserve - A revenue reduction of \$200,000 in the Other Revenues category of the Otay Ranch Preserve fund is requested in order to balance budgeted expenditures and revenues. This reduction was inadvertently left out of the fiscal year 2014/15 budget. The revenue reduction should have accompanied a \$200,000 expenditure reduction that was a late amendment to the proposed budget and subsequently was approved by Council as part of the adoption of the fiscal year 2014/15 budget. There is no actual fiscal impact as a result of this change.

Equipment Replacement Fund - A \$21,727 appropriation to the Capital expenditures category of the Vehicle Equipment Replacement Fund is requested for the purchase of a replacement police motorcycle. This purchase will be funded from insurance revenue that was recovered by the City as a result of a motor officer involved traffic collision. This revenue was received in the prior fiscal year; therefore, this appropriation will be made from the available fund balance of the Equipment Replacement Fund.

**DECISION-MAKER CONFLICT**

Each decision contemplated by this action either: (i) is not site specific; or (ii) is ministerial, secretarial, manual, or clerical in nature, thus, not requiring the members to make or participate in making a governmental decision, pursuant to California Code of Regulations Title 2, section 18702.4 (a). Consequently, these decisions do not present conflicts under the Political Reform Act (Cal. Gov't Code § 87100, *et seq.*)

Staff is not independently aware, nor has staff been informed by any City Councilmember, of any other fact that may constitute a basis for a decision maker conflict of interest in this matter.

**LINK TO STRATEGIC GOALS**

The City's Strategic Plan has five major goals: Operational Excellence, Economic Vitality, Healthy Community, Strong and Secure Neighborhoods and a Connected Community. This action supports the Operational Excellence goal by communicating the City's projected financial position for the current fiscal year in an open and transparent manner. This transparency supports City Initiative 1.3.1. - "Foster public trust through an open and ethical government."

**CURRENT YEAR FISCAL IMPACT**

There is no fiscal impact resulting from accepting the Quarterly Financial Report.

**General Fund**

Approval of the resolution amending the fiscal year 2014/15 budget will result in the following appropriations. The resulting fiscal impacts to various funds are also listed in the following table:

Summary of Budget Appropriations and Amendments by Department

DEPT/FUND	DESCRIPTION	EXPENSE	REVENUE	NET
<b>GENERAL FUND</b>				
City Clerk	City Clerk Additional Election Expenses	\$15,000	\$0	\$15,000
	City Clerk Hourly Wages	\$20,000	\$0	\$20,000
Administration	Administration Continuous Improvement Program	\$40,000	\$0	\$40,000
	Administration Olympic Trng. Ctr. Consultant Agreement	\$0	\$0	\$0
Non-Departmental	Utilities for City property at Bay Blvd.	\$24,000	\$0	\$24,000
	Salary Savings Reduction	\$300,000	\$0	\$300,000
Non-Departmental/Various* (see table below)	Flexible Benefit & Work Furlough Savings Salary Adjustments	\$0	\$0	\$0
Animal Care Facility	Animal Care Facility Clinic Contract	\$42,000	\$42,000	\$0
Fire	FLSA Premium Pay for ALS Program	\$23,580	\$23,580	\$0
	Fire Las Primeras Donation	\$1,000	\$1,000	\$0
	Fire SDG&E Grant	\$2,500	\$2,500	\$0
	Training Reimbursement Revenue appropriations	\$23,040	\$23,040	\$0
	Utilities transfer to Services and Supplies	\$0	\$0	\$0
Public Works	Donation for Bike Chula Vista Map	\$300	\$300	\$0
	Public Works Water Increase for Park Maintenance	\$400,000	\$0	\$400,000
	Nature Center Equipment Repair	\$4,541	\$4,541	\$0
Recreation	Otay Valley Regional Park Management City Cost Share	\$81,510	\$0	\$81,510
Library	Library Donations and Grants	\$67,000	\$67,000	\$0
<b>TOTAL GENERAL FUND</b>		<b>\$1,044,471</b>	<b>\$163,961</b>	<b>\$880,510</b>



As part of the proposed budget amendments, staff is recommending reducing the personnel services budget of all departments to account for the savings from the voluntary furlough and the health/flex benefits. These reductions will offset a reduction in budgeted salary savings in the Non Departmental budget. These changes are reflected on the following table.

**Summary of Changes to Departmental Personnel Service Budgets -  
Flexible Benefits and Work Furlough Salary Adjustments**

DEPARTMENT	ADJUSTMENT
City Council	(\$3,280)
City Clerk	(\$618)
City Attorney	(\$16,742)
Administration	(\$5,626)
Information Technology Svcs	(\$3,675)
Human Resources	(\$2,900)
Finance	(\$5,657)
Non-Departmental	\$280,244
Animal Care Facility	(\$1,937)
Planning & Building Services	(\$13,280)
Police	(\$107,700)
Fire	(\$23,121)
Public Works	(\$84,204)
Recreation	(\$9,425)
Library	(\$2,079)
<b>TOTAL</b>	<b>\$ -</b>

Net Impact - The changes in the General Fund will result in a negative impact of approximately \$0.9 million, these appropriations will be offset by discretionary revenues recognized by a previous Council approved budget amendment. With these changes budgeted General Fund revenues will exceed budgeted expenditures by approximately \$62,000. Essentially, the General Fund remains balanced. The following table reflects these changes

Description	Revenues	Expenditures	Difference
Adopted Budget	\$ 134,536,744	\$ 134,536,744	\$ -
Council Approved Budget Amendments	\$ 1,136,939	\$ 194,361	\$ 942,578
Amended Budget as of 9/30	\$ 135,673,683	\$ 134,731,105	\$ 942,578
Proposed Budget Amendments	\$ 163,961	\$ 1,044,471	\$ (880,510)
Updated Amended Budget	\$ 135,837,644	\$ 135,775,576	\$ 62,068

**Other Funds**

Approval of the resolution amending the fiscal year 2014/15 budget will result in the following appropriations. The resulting fiscal impacts to various funds are also listed in the following table:

OTHER FUNDS	DESCRIPTION	EXPENSE	REVENUE	NET
Advanced Life Support Program	Defibrillator Operating Supplies	\$8,615	\$0	\$8,615
	FLSA Premium Pay for ALS Program	\$23,580	\$0	\$23,580
	Paramedic Training Overtime Costs	\$148,968	\$0	\$148,968
Police Dept Grants Fund	Budget Reduction	-\$171,813	-\$117,558	-\$54,255
Federal Grants Fund	Federal Grants Fund Univ. Park Research Project city staff services	\$18,156	\$18,156	\$0
State Grants Fund	State Funding for Literacy Program	\$15,000	\$15,000	\$0
	Appropriations for Mobile Recreation Program	\$14,116	\$14,116	\$0
	EMPG Grant Adjustment	\$1,173	\$1,173	\$0
Otay Ranch Preserve	Otay Ranch Preserve Rev. Adj.	\$0	-\$200,000	\$200,000
Equipment Replacement	Police Motorcycle Purchase	\$21,727	\$0	\$21,727
<b>TOTAL OTHER FUNDS</b>		<b>\$79,522</b>	<b>-\$269,113</b>	<b>\$348,635</b>

There is no net fiscal impact to the following funds: State Grants Fund, Federal Grants Fund, and the Otay Ranch Preserve Fund.

Projected impacts to the remaining funds are as follows:

- The amendments in the Police Grants fund reduce the budget for the Public Safety Realignment Program in order to align the budget with available grant funds. These changes will result in a balanced budget for this grant resulting in no net fiscal impact.
- The appropriation of \$21,727 in the Equipment Replacement Fund will be made from the available fund balance of this fund.
- The appropriation of \$181,163 in the Advance Life Support Fund will be made from the available fund balance of this fund.

**ONGOING FISCAL IMPACT**

Staff will continue to monitor and analyze revenue and expenditure trends and incorporate changes as necessary into future financial reports and/or budgets.

**ATTACHMENT**

1. First Quarter Financial Report

*Staff Contact: Angelica Aguilar, Finance Department*



RESOLUTION NO. \_\_\_\_\_

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CHULA VISTA MAKING VARIOUS AMENDMENTS TO THE  
FISCAL YEAR 2014/15 BUDGET TO ADJUST FOR  
VARIANCES AND APPROPRIATING FUNDS THEREFOR

WHEREAS, the City Charter states that at any meeting after the adoption of the budget, the City Council may amend or supplement the budget by motion adopted by the affirmative votes of at least four members; and

WHEREAS, staff has completed the budget review for the quarter ending September 30, 2014 and is recommending a number of budget amendments; and

WHEREAS, staff is recommending approximately \$1.0 million in new appropriations to various departments in the General Fund that will be partially offset by \$0.2 million in new revenues. The remaining balance will be offset by discretionary revenues recognized through a previous Council-approved budget amendment; and

WHEREAS, the appropriations to the State Grants fund and the Federal Grants fund are revenue offset resulting in no net fiscal impact to these funds; and

WHEREAS, the budget amendments in the Police Grants fund reduce the budget for the Public Safety Realignment Program in order to align the budget with available grant funds; and

WHEREAS, the appropriation of \$21,727 in the Equipment Replacement Fund is needed to replace a damaged motorcycle, this appropriation will be made from the available fund balance of this fund; and

WHEREAS, the \$200,000 reduction in budgeted revenues in the Otay Ranch Preserve Fund corrects an administrative error in the budget and does not result in an actual fiscal impact to this fund; and

WHEREAS, an appropriation of \$181,163 will be made to the Advance Life Support Fund for Personnel Services costs and Supplies and Services related to defibrillator equipment operation.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Chula Vista that it amends the fiscal year 2014/15 budget and approves the following appropriations:

DEPARTMENT/FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	OTHER EXPENSES	CAPITAL	Transfers Out	UTILITIES	TOTAL EXPENSE	TOTAL REVENUE	NET COST
City Council	\$ (3,280)	\$ -	\$ -	\$ -		\$ -	\$ (3,280)	\$ -	\$ (3,280)
City Clerk	\$ 19,382	\$ 15,000	\$ -	\$ -		\$ -	\$ 34,382	\$ -	\$ 34,382
City Attorney	\$ (16,742)	\$ -	\$ -	\$ -		\$ -	\$ (16,742)	\$ -	\$ (16,742)
Administration	\$ (25,626)	\$ 60,000	\$ -	\$ -		\$ -	\$ 34,374	\$ -	\$ 34,374
Information Technology Svcs	\$ (3,675)	\$ -	\$ -	\$ -		\$ -	\$ (3,675)	\$ -	\$ (3,675)
Human Resources	\$ (2,900)	\$ -	\$ -	\$ -		\$ -	\$ (2,900)	\$ -	\$ (2,900)
Finance	\$ (5,657)	\$ -	\$ -	\$ -		\$ -	\$ (5,657)	\$ -	\$ (5,657)
Non-Departmental	\$ 580,244	\$ -	\$ -	\$ -		\$ 24,000	\$ 604,244	\$ -	\$ 604,244
Animal Care Facility	\$ 32,063	\$ 8,000	\$ -	\$ -		\$ -	\$ 40,063	\$ 42,000	\$ (1,937)
Planning & Building Services	\$ (13,280)	\$ -	\$ -	\$ -		\$ -	\$ (13,280)	\$ -	\$ (13,280)
Police	\$ (107,700)	\$ -	\$ -	\$ -		\$ -	\$ (107,700)	\$ -	\$ (107,700)
Fire	\$ 2,789	\$ 7,410	\$ -	\$ -		\$ 16,800	\$ 26,999	\$ 50,120	\$ (23,121)
Public Works	\$ (84,204)	\$ 4,841	\$ -	\$ -		\$ 400,000	\$ 320,637	\$ 4,841	\$ 315,796
Recreation	\$ (9,425)	\$ -	\$ 81,510	\$ -		\$ -	\$ 72,085	\$ -	\$ 72,085
Library	\$ (1,119)	\$ 66,040	\$ -	\$ -		\$ -	\$ 64,921	\$ 67,000	\$ (2,079)
<b>TOTAL GENERAL FUND</b>	<b>\$ 360,870</b>	<b>\$ 161,291</b>	<b>\$ 81,510</b>	<b>\$ -</b>		<b>\$ 440,800</b>	<b>\$ 1,044,471</b>	<b>\$ 163,961</b>	<b>\$ 880,510</b>
<b>OTHER FUNDS</b>									
Advance Life Support Fund	\$ 148,968	\$ 8,615	\$ -	\$ -	\$ 23,580	\$ -	\$ 181,163	\$ -	\$ 181,163
Police Dept Grants Fund	\$ (151,813)	\$ (20,000)	\$ -	\$ -		\$ -	\$ (171,813)	\$ (117,558)	\$ (54,255)
Federal Grants Fund	\$ 1,173	\$ (131,415)	\$ 149,571	\$ -		\$ -	\$ 19,329	\$ 19,329	\$ -
State Grants Fund	\$ 15,000	\$ 14,116	\$ -	\$ -		\$ -	\$ 29,116	\$ 29,116	\$ -
Otay Ranch Preserve	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ (200,000)	\$ 200,000
Equipment Veh Replacement Fnd	\$ -	\$ -	\$ -	\$ 21,727		\$ -	\$ 21,727	\$ -	\$ 21,727
<b>TOTAL OTHER FUNDS</b>	<b>\$ 13,328</b>	<b>\$ (128,684)</b>	<b>\$ 149,571</b>	<b>\$ 21,727</b>	<b>\$ 23,580</b>	<b>\$ -</b>	<b>\$ 79,522</b>	<b>\$ (269,113)</b>	<b>\$ 348,635</b>
<b>TOTAL BUDGET AMENDMENTS</b>	<b>\$ 374,198</b>	<b>\$ 32,607</b>	<b>\$ 231,081</b>	<b>\$ 21,727</b>	<b>\$ 23,580</b>	<b>\$ 440,800</b>	<b>\$ 1,123,993</b>	<b>\$ (105,152)</b>	<b>\$ 1,229,145</b>

Presented by

Approved as to form by

---

Maria Kachadoorian  
Deputy City Manager

---

Glen R. Googins  
City Attorney

## OVERVIEW

This financial report summarizes the City's General Fund financial position for fiscal year 2015 through September 30, 2014 and projecting out to June 30, 2015. The purpose of this report is to provide the City Council, Management and the citizens of Chula Vista an update on the City's fiscal status based on the most recent financial information.

## ECONOMIC UPDATE

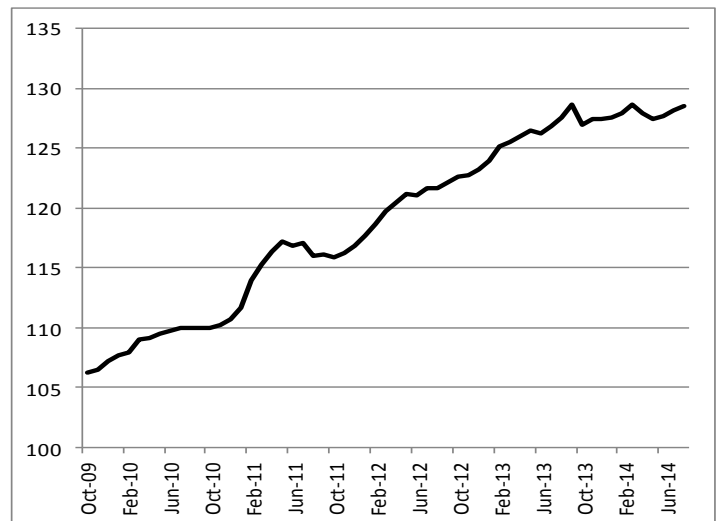
The National Forecast<sup>1</sup> - In the September 2014 report, Senior Economist David Shulman of the UCLA Anderson Forecast predicts inflation at 2 percent or higher over the next two years, driven primarily by rising residential rents and increasing health care costs. The Federal Reserve Board could raise rates by March 2015, in response to declining unemployment and rising inflation. The sectors expected to fuel the nation's economic growth include housing, nonresidential construction and investment in equipment and software. Citing the rise of Islamic State of Iraq and the Levant (ISIL) in the Middle East, and the presence of Russian troops in Ukraine, Shulman deviates from previous forecast by estimating that an additional \$24.0 billion dollars in defense spending through 2016 will take place.

The California Forecast<sup>2</sup> - In the California forecast, Senior Economist Jerry Nickelsburg's writes "The California economy is moving forward in an expansion from the depths of the Great Recession. But, even though the number of jobs is now higher than any time in the past, the state remains below its potential in output and employment. That we are entering the sixth year of expansion illustrates just how painfully plodding this recovery process has been." The current forecast accounts for two countervailing forces that will be affecting the California economy: the U.S. economy is growing stronger, while the world economy is expected to be weaker. The result is a forecast that is only slightly stronger than that released in June. New home starts are expected to increase by 5 percent in California and nationwide. Job growth for 2016 is forecasted at 3 percent in California, rising more quickly than growth in the nation. California, employment growth is forecast to be 2.4 percent in 2015 and 2.2 percent in 2016, which will drive down the unemployment rate to 5.7 percent by 2016, just 0.3 percent higher than the U.S. rate.

The San Diego Forecast<sup>3</sup> - The USD Burnham-Moores Center for Real Estate's Index of Leading Economic Indicators for San Diego County rose 0.3 percent in August. Four of the six components of the San Diego Economic index were up during the month, with initial claims for unemployment insurance and consumer confidence sharply positive and help wanted advertising and the outlook for the national economy up modestly. On the downside, there was a big drop in residential units authorized by building permits and a very small decline in local stock prices.

August's increase was the sixth gain in the USD Index in the first eight months of 2014. The Index started the year strongly, had two bad months in the spring, and has now increased for three consecutive months. The August report also cites that the national index of leading economic indicators has been up in every month of 2014, which forecasts continued growth in the national economy. The outlook is for continued solid growth in San Diego's economy at least through the first half of 2015. The local economy has done well so far this year, with the county on a pace to add almost 31,000 jobs. If that pace continues, it would be the third consecutive year with an increase of more than 30,000 jobs. The last time that happened was during the period 1997 – 2000, which was the "Golden Age" of job growth in San Diego.

**San Diego Index of Leading Economic Indicators  
San Diego County, 2009 - 2014**



<sup>1</sup>Source: UCLA Anderson Forecast, September 2014

<sup>2</sup>Source: UCLA Anderson Forecast, September 2014

<sup>3</sup>Source: University of San Diego School of Business Administration, USD Index of Leading Economic Indicators, September 2014; retrieved from URL: <http://home.sandiego.edu/~agin/usdle/index.html>

## GENERAL FUND SUMMARY

**General Fund Reserves** - The General Fund Reserve policy was established to ensure that the City's finances are managed in a manner which will:

1. Continue to provide for the delivery of quality services
2. Maintain and enhance service delivery as the community grows in accordance with the General Plan
3. Minimize or eliminate the need to raise taxes and fees because of temporary revenue shortfalls
4. Establish the reserves necessary to meet known and unknown future obligations and ability to respond to unexpected opportunities.

The following table reflects the unaudited General Fund reserves as of June 30, 2014 as well as the projected General Fund reserves for June 30, 2015.

General Fund Reserve	Amended Budget	Projected (millions)
Reserves - July 1, 2014 (unaudited)	\$12.73	\$12.73
Revenues & Transfers In <sup>1</sup>	\$135.67	\$136.51
Expenditures & Transfers Out <sup>2</sup>	(\$134.73)	(\$135.47)
Pending Appropriations <sup>3</sup>		(\$0.96)
Projected Surplus/Deficit	\$0.94	\$0.09
Projected Fund Balance for June 30, 2015	\$13.67	\$12.82
Percentage of Operating Budget	10.15%	9.46%

Notes:

1. The City Council Adopted budget was balanced and did not project an increase in fund balance for the General Fund. The Projected surplus reflected in the Amended Budget is a result of a greater than anticipated increase in assessed values. After the adoption of the budget, the City received revised assessed values, which increased the projected amount for Property Tax and Vehicle License Fee revenues. These revenues were recognized by the City Council as part of a mid-year budget amendment.
2. The Amended Budget and projections reflected in this table do not include prior year appropriations for capital improvement projects and other encumbrances totaling \$3.7 million that were carried forward into the fiscal year 2014/15 budget. These expenditure impacts are already reflected in the estimated fund balance as of July 1, 2014 and are therefore not included in the above table.
3. Pending appropriations are primarily for anticipated personnel cost increases related to negotiated wage settlements reached with the International Association of Firefighters (IAFF) and the Chula Vista Police Officers Association (CVPOA).

The City's financial outlook appears stable through the end of the first quarter. Although staff is projecting

fiscal year-end variances in both revenues and expenditures, the variances are offsetting and are not anticipated to negatively impact the City's projected year-end fund balance. Based on activity through the end of the first quarter, the General Fund is projected to end the fiscal year with a small increase in fund balance (\$0.09 million). Overall, General Fund revenues are projected to increase by \$0.84 million above the current amended budget. This increase is due to improved Franchise Fee and Transient Occupancy Tax revenues that are projected to increase by a combined \$1.45 million over the current budgeted level. This increase is offset by a projected decrease of \$0.49 million in Sales Tax and Sales Tax in Lieu revenues that have been revised to grow at 2% versus the 4% growth rate that was assumed in the budget. A \$0.12 million short-fall in Other Revenues is projected due to a Sewer Fund reimbursement that will not be realized by the General Fund.

Staff is projecting \$0.74 million in overages for General Fund Departments based on year to date expenditure trends that consist of the following:

- A \$400,000 increase in the Public Works utilities budget for water costs at City parks based on the previous fiscal year's actual water expenses, projected rate increases, and continuation of drought conditions.
- A \$300,000 reduction in salary savings in the Non-Departmental budget based on lower than anticipated turnover rate.
- A \$24,000 increase in utility expenses in the Non-Departmental budget for utility costs at the City owned property on Bay Boulevard.
- A \$15,000 increase in the City Clerk Department for election related expenses.

The first quarter expenditure projection also assumes \$0.96 million in pending appropriations of which \$0.82 million are for anticipated personnel services costs related to negotiated wage settlements reached with the IAFF and CVPOA. The CVPOA MOU and associated budget appropriations are scheduled for Council consideration on October 28, 2014. The IAFF MOU and associated budget appropriations will be brought to Council by year end. While these appropriations were not made in the First Quarter, they are included in this report to more accurately reflect where staff anticipates ending the fiscal year. The balance of the pending appropriations are for City Clerk clerical support costs, continuation and expansion of the citywide LEAN

training program, and the City's cost share for maintenance of the Otay Valley Regional Park.

**Revenues**

The following table compares the projected revenues included in the adopted budget and the updated revenue projections for discretionary and departmental program revenues. The projections indicate some variances in discretionary revenues when compared to budget but in total, revenues are expected to slightly exceed budgeted levels by a net \$0.84 million. Variances in revenues reflect the following changes:

- A net increase of \$1.29 million in Franchise Fee revenue reflecting the impact of recently negotiated City franchise agreement.
- A \$0.50 million decrease in Sales Tax and Sales Tax in Lieu revenues based on the revised projection from HdL, the City's Sales Tax consultant. The adopted budget assumed a 4% sales tax growth rate for fiscal year 2014/15; however, this has been revised downward to 2% based on the most recent analysis provided by HdL.
- A \$0.17 million projected increase in Transient Occupancy Tax revenues based on an improved trend for this revenue source.
- A \$0.12 million projected decrease in Other Revenues resulting from a Sewer Fund reimbursement that was budgeted but is not projected to be realized by the Finance Department.

**General Fund Revenues**

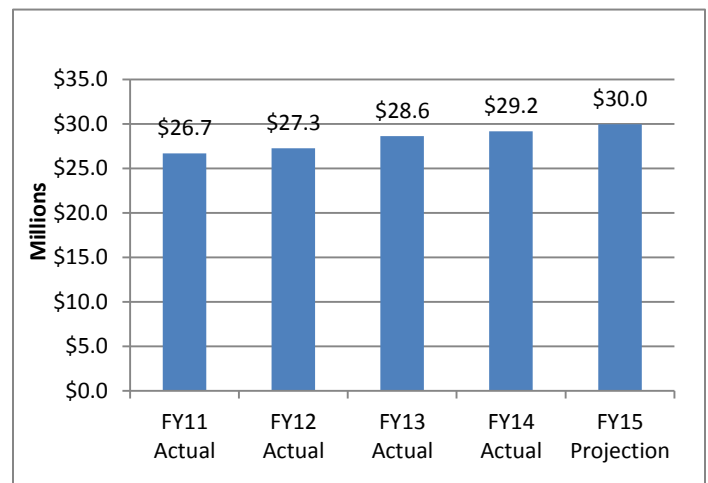
Category	Amended Budget as of 9/30/14	Q1 Projected 6/30/15	Variance
Property Taxes	\$ 28,659,698	\$ 28,659,698	\$ -
Sales Tax	\$ 22,704,845	\$ 22,346,178	\$ (358,667)
Sales Tax In Lieu	\$ 7,750,848	\$ 7,615,383	\$ (135,465)
Motor Vehicle License	\$ 17,870,912	\$ 17,870,912	\$ -
Other Revenue	\$ 11,166,166	\$ 11,046,166	\$ (120,000)
Transfers In	\$ 10,708,779	\$ 10,708,779	\$ -
Franchise	\$ 8,903,174	\$ 10,188,250	\$ 1,285,076
Charges for Services	\$ 7,649,532	\$ 7,649,532	\$ -
Revenue from Other Agencies	\$ 2,728,810	\$ 2,728,810	\$ -
Utility Users Tax	\$ 7,175,000	\$ 7,175,000	\$ -
Transient Occupancy Taxes	\$ 2,518,329	\$ 2,687,833	\$ 169,504
Use of Money & Property	\$ 2,439,246	\$ 2,439,246	\$ -
Other Local Taxes	\$ 2,161,605	\$ 2,161,605	\$ -
Licenses and Permits	\$ 1,309,447	\$ 1,309,447	\$ -
Fines, Forfeitures, Penalties	\$ 1,110,800	\$ 1,110,800	\$ -
Real Property Transfer Tax	\$ 816,492	\$ 816,492	\$ -
<b>Total General Fund</b>	<b>\$135,673,683</b>	<b>\$136,514,131</b>	<b>\$ 840,448</b>

**Sales Tax (Sales Tax and Sales Tax in lieu)** - Sales tax is projected to be the City's largest revenue source, representing 22.2% of General Fund revenues in the fiscal year 2014/15 amended budget. HdL Companies, the City's Sales Tax consultant, recently provided data for the second quarter of calendar year 2014. They report that the change in sales tax receipts between second quarter calendar year 2014 and second quarter calendar year 2013 increased by 1.9% in Chula Vista. General Consumer Goods represents the largest major industry group for Sales Tax generation. In this category, the change in Sales Tax increased by 1.2% in Chula Vista when compared to the same quarter for 2013. General Consumer Goods are expected to increase by 2.8% on a Statewide level but Chula Vista appears to be lagging behind this trend.

The fiscal year 2014/15 budget assumed a 4% increase in Sales Tax revenues. In order to be more consistent with the latest information provided by HdL, staff has reduced the projection for Sales Tax revenues by approximately \$359,000 and by \$135,000 for Sales Tax in Lieu. Staff will continue to update these projections as more information is received.

The following chart represents actual sales tax collections since fiscal year 2010/11 and the projection for fiscal year 2014/15.

**Sales Tax and Sales Tax in Lieu**



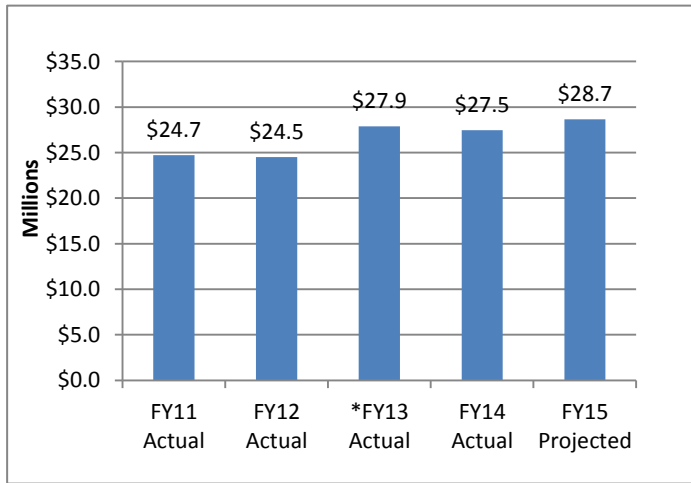
**Property Taxes** - The City of Chula Vista receives property tax revenue based upon a 1.0% levy on the assessed value of all real property. Property tax is the City's second largest revenue source, representing 20.3% of General Fund revenues in the fiscal year 2014/15 budget.



Since the adoption of the budget, the City received information from the County regarding assessed property values (AV) for the City of Chula Vista. The adopted budget reflected 4% growth in AV however, based on the County's most recent report the City should experience 6% growth in AV. In a Council action earlier this fiscal year, the City Council approved an amendment to Property Tax revenues to reflect this change. Property Tax revenues were increased by \$0.6 million when compared to budget.

The following chart represents actual property tax revenues since fiscal year 2010/11 and the projection for fiscal year 2014/15.

Property Tax

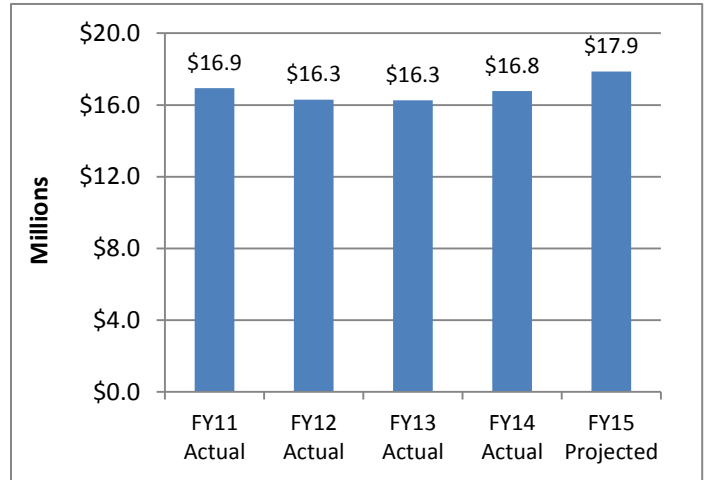


**Motor Vehicle License Fee (VLF)** – Since the State Budget Act of 2004, the allocation of VLF revenues to cities and counties was substantially changed. Beginning in 2005/06, the majority of VLF revenues for each city grew essentially in proportion to the growth in the change in gross assessed valuation. Due to this change in the formula by the State, the majority of the City's VLF revenues fluctuate with changes in assessed values in the City.

VLF revenue projections have been revised to reflect the change in city-wide assessed valuation projected for fiscal year 2014-15. As discussed above, assessed property values (AV) for the City of Chula Vista are projected to grow by 6% as opposed to the 4% reflected in the adopted budget. City Council approved an amendment to VLF Tax revenues to reflect this change. VLF revenues were increased by \$0.4 million when compared to budget.

The following chart represents actual VLF revenues since fiscal year 2010/11 and the projection for fiscal year 2014/15.

Motor Vehicle License Fee

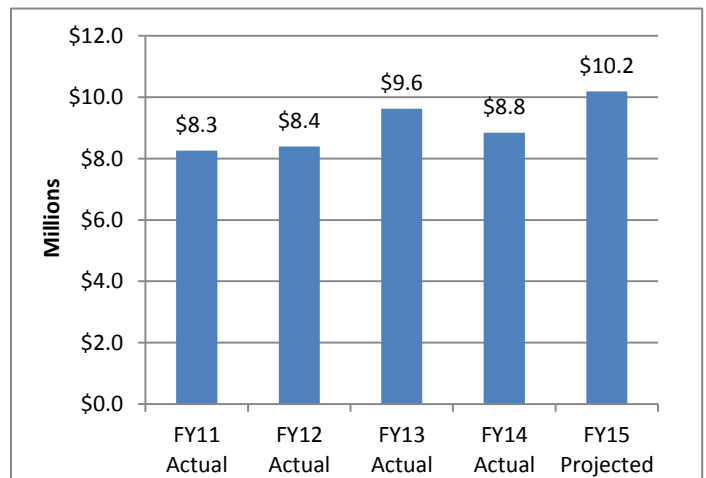


**Franchise Fees** - Franchise fee revenues are generated from public utility sources such as San Diego Gas & Electric (2% on gas and 1.25% on electricity), trash collection franchises (20% fee), and cable franchises (5% fee) conducting business within City limits. SDG&E collects the franchise fee from Chula Vista customers and remits these revenues to the City. Trash franchise fees and cable fees are based on fixed rates.

Projections for Franchise Fee revenues have been updated to reflect increases resulting from new franchise agreement negotiated by the City.

The following chart represents actual franchise fee revenues since fiscal year 2010/11 and the projection for fiscal year 2014/15. Fiscal year actual 2012-13 revenues reflect previously accrued Franchise Fee revenues that were realized by the City.

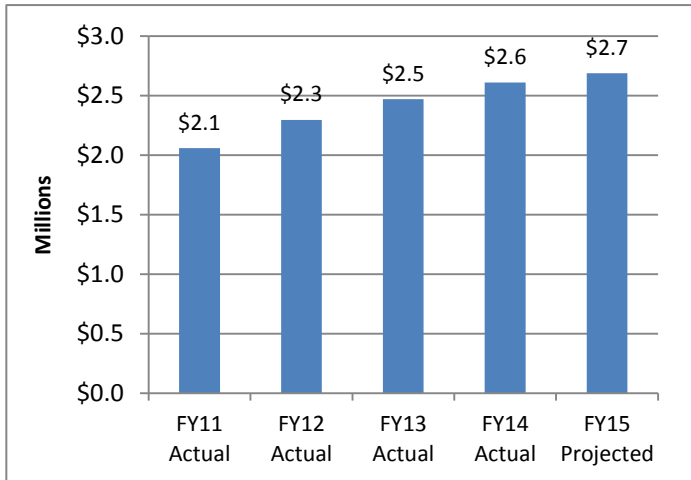
Franchise Fees



**Transient Occupancy Tax (TOT)** - The City receives 10% of hotel and motel room rates for stays less than 30 days. Projections for TOT revenues have been updated to reflect the positive trend that began in fiscal year 2012 and has continued. Based on better than anticipated revenues in fiscal year 2014, the projection for fiscal year 2014/15 has been increased by \$169,500 when compared to the adopted budget. It is anticipated that TOT will continue to grow at a modest pace.

The following chart represents actual TOT revenues since fiscal year 2010/11 and the projection for fiscal year 2014/15.

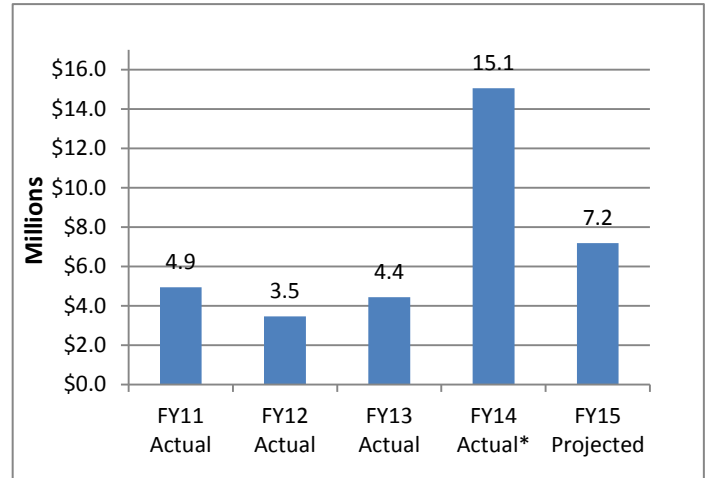
Transient Occupancy Tax (TOT)



**Utility Users Tax (UUT)** - The City adopted its Utility Users Tax (UUT) in 1970. The City of Chula Vista imposes a UUT on the use of telecom at the rate of 5% of gross receipts. The UUT on natural gas services is \$0.00919 per therm and \$0.00250 per kilowatt on electricity services, which equates to approximately a 1% tax. Current projections for UUT revenues indicate these revenues are tracking at budget.

The following chart reflects actual UUT revenue since fiscal year 2010/11. Fiscal year 2014/15 is projected and does not reflect actual collections.

Utility Users Tax (UUT)



\*Increased fiscal year 2013/14 Utility User's tax revenue reflect a mid-year appropriation (Council resolution 2013-092) of previously collected wireless telecommunication related tax revenue that was utilized to fund attorney and City administrative costs pertaining to a City class-action lawsuit.

**Expenditures**

The General Fund's amended budget reflects the Council adopted budget of \$134.5 million, and Council approved mid-year appropriations of \$0.2 million, and \$3.7 million of prior year encumbrances that were carried over into the current fiscal year. As of the end of the First Quarter, the amended budget totals \$138.4 million.

The following table reflects the General Fund amended budget and actual expenditures by department as of September 30, 2014. In total, Departments have expended 22% of the General Fund budget after 25% of the fiscal year has elapsed.

General Fund Expenditures as of 9/30/2014

Department	Amended Budget as of 9/30/14	Expended as of 9/30/14	% Expended
City Council	\$ 1,312,606	\$ 294,547	22%
Boards & Commissions	\$ 85,076	\$ 7,171	8%
City Clerk	\$ 950,674	\$ 164,350	17%
City Attorney	\$ 2,661,295	\$ 513,559	19%
Administration	\$ 3,107,985	\$ 641,487	21%
Information Tech Svcs	\$ 3,205,299	\$ 814,523	25%
Human Resources	\$ 2,219,842	\$ 479,564	22%
Finance	\$ 3,642,538	\$ 745,656	20%
Non-Departmental	\$ 10,166,338	\$ 1,870,143	18%
General Services	\$ 2,783,408	\$ 581,386	21%
Dev Services (GF)	\$ 2,651,088	\$ 594,494	22%
Police	\$ 47,258,612	\$ 10,271,889	22%
Fire	\$ 24,496,945	\$ 5,830,443	24%
Public Works	\$ 26,134,856	\$ 5,451,115	21%
Recreation	\$ 4,122,986	\$ 826,768	20%
Library	\$ 3,608,382	\$ 843,974	23%
<b>Total Expenditures</b>	<b>\$ 138,407,930</b>	<b>\$ 29,931,069</b>	<b>22%</b>

The following table reflects the projected expenditures for June 30, 2015. As noted on the table, most departments are on track to stay within their allocated budget. Staff is recommending budget amendments to address the following projected overages:

- Public Works – Based on fiscal year 2013/14 actual water costs, upcoming rate increase, and the continuation of drought conditions, it is anticipated that the Public Works Department will need an additional \$400,000 for water expenses for City parks.
- Non-Departmental – The fiscal year 2014/15 budget includes \$1.4 million in budgeted salary savings in the Non-Departmental budget. These savings are actually realized in the department budgets as turnover occurs. Due to lower than anticipated turnover and the departments' requests to fill positions as they become vacant, staff is projecting that the salary savings needed to offset the budgeted salary savings in Non-Departmental will not be realized. Staff is recommending reducing budgeted salary savings by \$324,000.

- City Clerk - The fiscal year 2015 budget includes \$219,000 for the November elections for the cost of two propositions and the Mayor, City Council and City Attorney elections. Based on the most recent cost estimate, staff is recommending an appropriation of \$15,000 to the City Clerk's Services and Supplies budget for the costs associated with the November election.

In reviewing the expenditure trends in preparation for this report, there is one other department staff would like to note as a concern. Fire Department overtime appears to be tracking high. The department is also concerned about equipment replacement needs and may need additional funding. Staff will continue to monitor these expenses and return with specific recommendations to address this issue as needed.

General Fund Projections by Department  
for June 30, 2015

Department	Amended Budget as of 9/30/14	Q1 Projected 6/30/15	Variance
City Council	\$ 1,312,606	\$ 1,312,606	\$ -
Boards & Commissions	\$ 85,076	\$ 85,076	\$ -
City Clerk	\$ 950,674	\$ 965,674	\$ 15,000
City Attorney	\$ 2,661,295	\$ 2,661,295	\$ -
Administration	\$ 3,107,985	\$ 3,107,985	\$ -
Information Tech Svcs	\$ 3,205,299	\$ 3,205,299	\$ -
Human Resources	\$ 2,219,842	\$ 2,219,842	\$ -
Finance	\$ 3,642,538	\$ 3,642,538	\$ -
Non-Departmental	\$ 10,166,338	\$ 10,490,338	\$ 324,000
Animal Care Facility	\$ 2,783,408	\$ 2,783,408	\$ -
Dev Services (GF)	\$ 2,651,088	\$ 2,651,088	\$ -
Police	\$ 47,258,612	\$ 47,258,612	\$ -
Fire	\$ 24,496,945	\$ 24,496,945	\$ -
Public Works	\$ 26,134,856	\$ 26,534,856	\$ 400,000
Recreation	\$ 4,122,986	\$ 4,122,986	\$ -
Library	\$ 3,608,382	\$ 3,608,382	\$ -
<b>Total Expenditures</b>	<b>\$ 138,407,930</b>	<b>\$139,146,930</b>	<b>\$ 739,000</b>

## Budget Transfers

The following table reflects the administrative budget transfers that have been approved through the first quarter. These changes result in no net fiscal impact to the General Fund budget and are within the Council policy allowing for transfers up to \$15,000.

### Summary of General Fund Budget Transfers

Date	Description	Amount	From/To
City Council			
Jul-14	Transfer for copier lease	\$2,000	Supplies & Services to Capital
Jul-14	Transfer to Personnel	\$7,850	Supplies & Services to Personnel
City Attorney			
Jul-14	Transfer for copier lease	\$1,600	Supplies & Services to Capital
Administration			
Jul-14	Transfer for copier lease	\$1,520	Supplies & Services to Capital
Finance			
Jul-14	Folding machine and copier lease	\$4,500	Supplies & Services to Capital

## Mid-Year Budget Amendments

Mid-year expenditure appropriations approved through September 30, 2014 totaled \$194,361. The City Council approved changes to budgeted revenues of \$1,136,939. Combined, these changes result in a positive net impact of \$942,578.

The City Council approved the following budget amendments during through the first quarter:

### Summary of General Fund Budget Amendments

Date	Description/Dept	Revenue	Expenditure	Net Impact
7/8/2014	Cal Id Finger Print Tech (Police)	\$ 75,000	\$ 75,000	\$ -
7/8/2014	SDG&E Plant (Public Works)	\$ 13,118	\$ 13,118	\$ -
7/22/2014	Rice Canyon Brush Clearance (\$113,000) Transfer (Fire)	\$ -	\$ -	\$ -
8/5/2014	Amend 1009,10,11 (City Clerk)	\$ -	\$ 47,000	\$ 47,000
8/5/2014	Amend 1009,10,11 (City Clerk)	\$ -	\$ 47,000	\$ 47,000
8/12/2014	with City Bargaining Units (Various)	\$1,048,271	\$ 5,659	\$ (1,042,612)
8/12/2014	Council Salary Adjustment	\$ -	\$ 6,034	\$ 6,034
8/12/2014	Deputy City Manager Adj. Salary transfer from (Finance to Admin.)	\$ -	\$ -	\$ -
9/9/2014	Macy's Heart Your Park Prog. (Public Works)	\$ 550	\$ 550	\$ -
<b>Total Appropriations to date:</b>		<b>\$1,136,939</b>	<b>\$ 194,361</b>	<b>\$ (942,578)</b>