

PROPOSED BUDGET

FISCAL YEAR 2020-21



CITY OF
CHULA VISTA

California



PROPOSED BUDGET FISCAL YEAR 2021

MARY CASILLAS SALAS
MAYOR

MIKE DIAZ
COUNCILMEMBER

JILL GALVEZ
COUNCILMEMBER

JOHN MCCANN
COUNCILMEMBER

STEPHEN PADILLA
COUNCILMEMBER

GARY HALBERT
City Manager

KERRY BIGELOW
City Clerk

GLEN R. GOOGINS
City Attorney



ADMINISTRATION

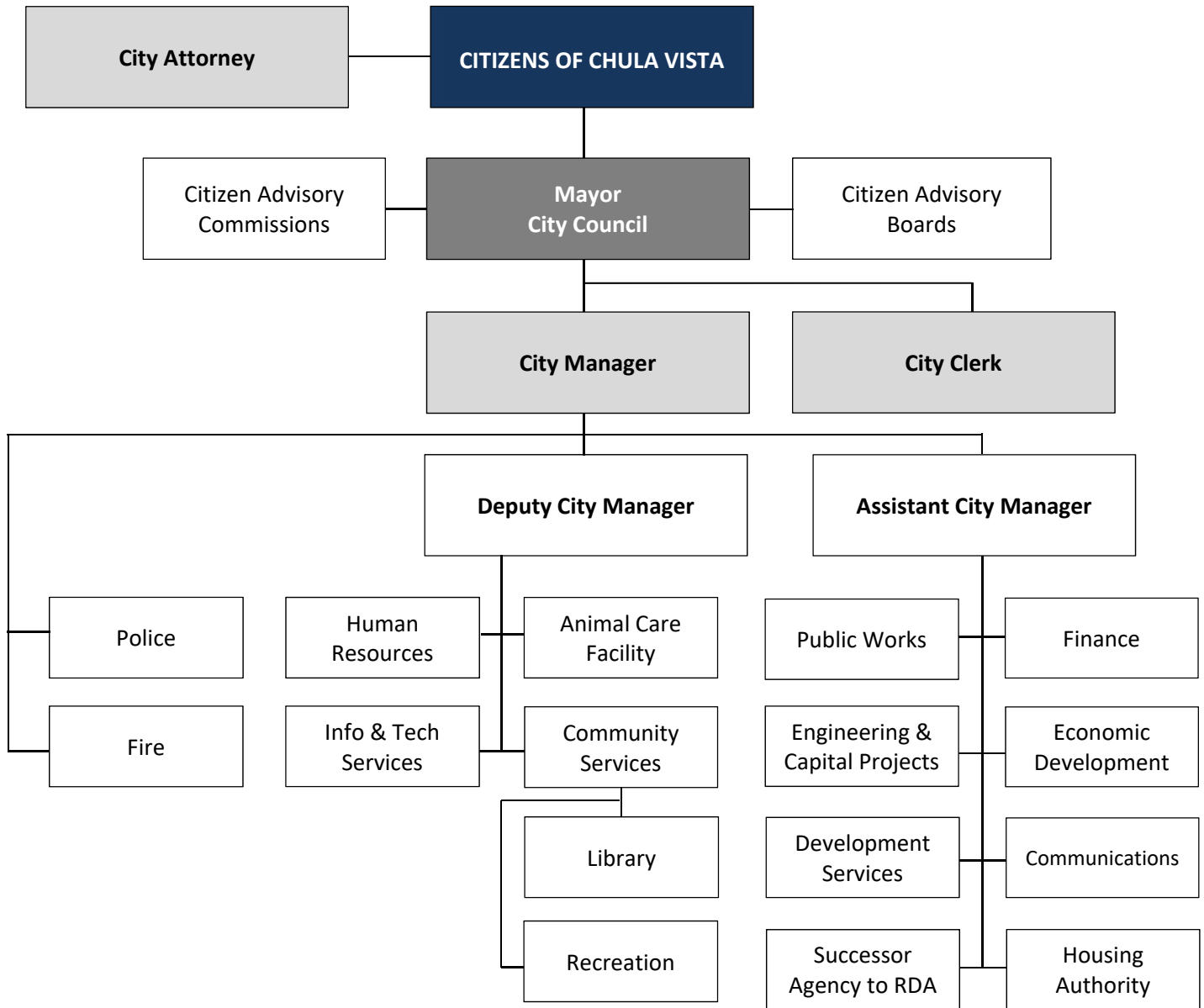
Gary Halbert	City Manager
Maria Kachadoorian	Assistant City Manager
Kelley Bacon	Deputy City Manager
Eric Crockett	Deputy City Manager

DIRECTORS

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



Organizational Chart



Chula Vista at a Glance



About Chula Vista

Today the City of Chula Vista is located at the center of one of the richest cultural, economic and environmentally diverse zones in the United States. It is the second-largest City in San Diego County with a population of approximately 272,000. Chula Vista boasts more than 52 square miles of coastal landscape, canyons, rolling hills, mountains, quality parks, and miles of trails. Chula Vista is a leader in conservation and renewable energy, has outstanding public schools, and has been named one of the top safest cities in the country. Thus, the city serves as a base for strong education, clean technology, and advanced manufacturing to its growing and well-educated middle-class.

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

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

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

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

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

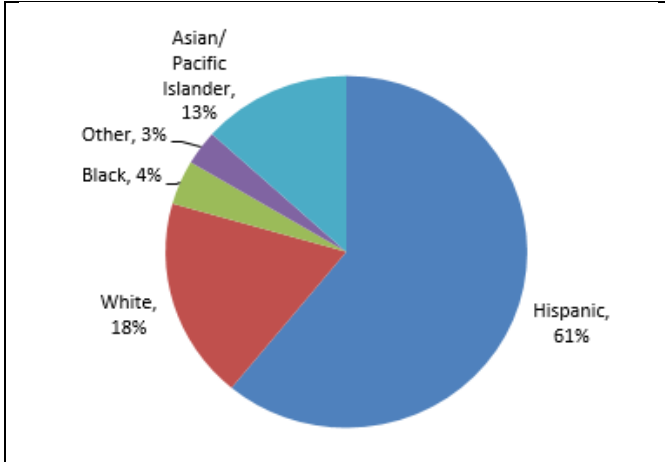
General Information

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

Population

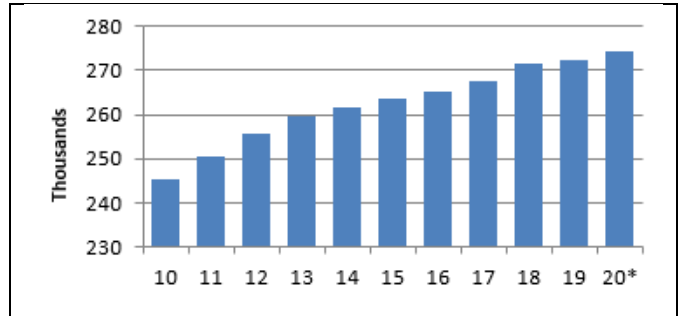
Population.....272,202
 Median Age..... 33.5
 Source: Population data, California Department of Finance.
 Median Age, San Diego Association of Governments estimates.

Population by Ethnic Group



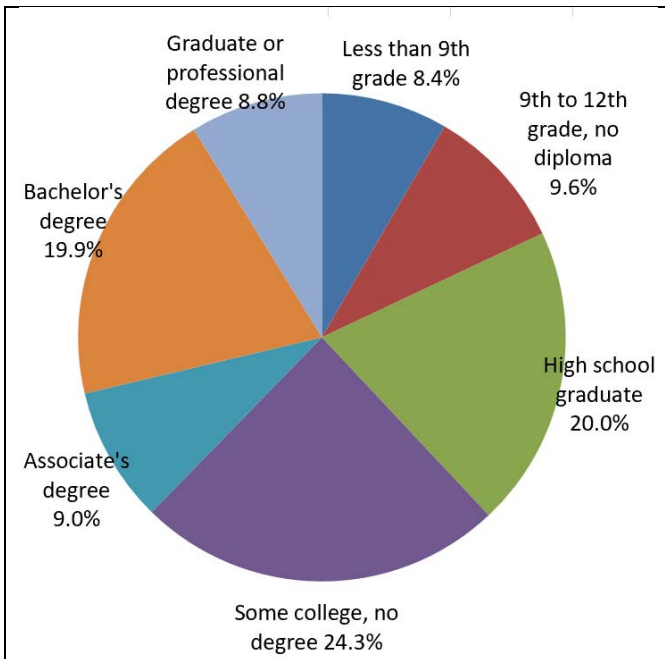
Source: San Diego Association of Governments, Current Estimates

Chula Vista Population Growth



Note: This data represents calendar year population numbers.
 *2020 population numbers are projections.
 Source: California Department of Finance and City of Chula Vista staff

Educational Attainment ¹



¹Based on population 25 years and over.
 Source: U.S. Census Bureau, 2018 American Community Survey

Elementary Schools

Chula Vista Elementary School District
www.cvesd.org
 (619) 425-9600
 Number of Schools ¹.....49
 Projected Enrollment.....29,600
¹Includes 5 dependent and 3 independent charter schools.

Secondary Schools

Sweetwater Union High School District
www.sweetwaterschools.org
 (619) 691-5500
 Number of Schools¹.....31
 Projected Enrollment.....40,364
¹Includes middle schools, high schools, adult schools, and alternative education sites.

Housing

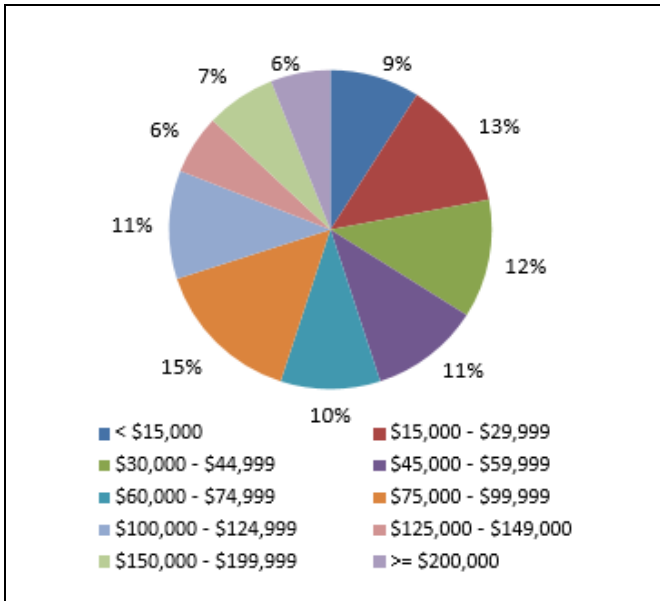
Housing Units.....	86,785
Persons per Household.....	3.25
Vacancy Rate.....	4.0%

Source: California Department of Finance

Single Family.....	54,645
Multiple Family.....	28,075
Mobile Homes.....	4,065

Source: California Department of Finance

Household Income



Source: San Diego Association of Governments, Current Estimates

Public Safety

Fire Uniform Strength.....	125
Fire Stations.....	9
Emergency Calls to Fire Department ¹	22,700
Police Uniform Strength ²	264
Citizen Initiated Calls for Service ³	65,519

¹Fire calls for service data is for calendar year 2019.
²Police uniform strength does not include 5 frozen positions.
³Police calls for service data is for fiscal year 2019.
 Source: City of Chula Vista Staff

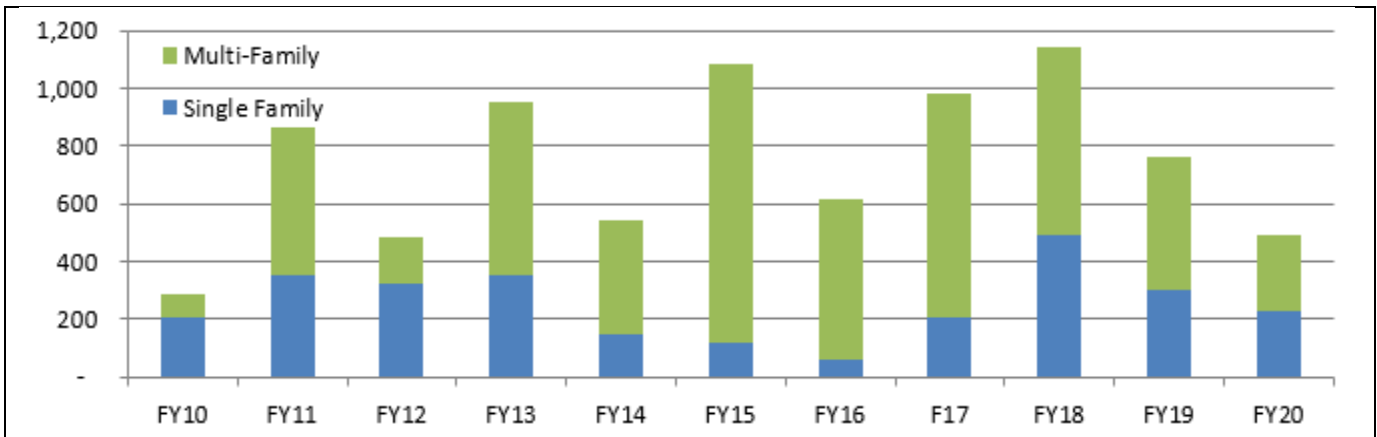
Community Facilities

Acres of Developed Parks ¹	669.41
Total Number of Parks.....	65
Libraries.....	3
Recreation Facilities.....	11

¹ Actual City Ownership Park Acreage
 Source: City of Chula Vista staff

Housing Type

Construction Permits



Source: City of Chula Vista staff

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Document Guide

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

GENERAL FUND

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

OTHER FUNDS

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

CAPITAL IMPROVEMENT PROGRAM

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

MEASURE A SUMMARY

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

MEASURE P SUMMARY

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

SUMMARY TABLES AND APPENDIX

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



BUDGET MESSAGE

Budget Process

All Funds Summary

Summary of Staffing Changes

Budget Process

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

The fiscal year 2021 budget cycle began with the development of a preliminary base budget by the Finance Department's Budget and Analysis staff in January 2020. The base budget accounts for the normal operating costs of the City. Through March, Finance worked with departments to refine the base budgets and incorporate departmental changes to align the budgets with anticipated department operations.

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

While Finance staff was developing the operating budget, Engineering & Capital Projects staff worked to develop and finalize the Capital Improvement Program (CIP) budget during this same time frame. On June 2nd, a public hearing is scheduled for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2021 through 2025.

Finance will present the City Council with a balanced General Fund budget on May 26, 2020. At this meeting, the Council can accept the fiscal year 2021 City Manager's proposed operating budget and set the public hearing date at June 9, 2020, prior to Council acting on the adoption of the budget.

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

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

COVID-19

The budget numbers presented in the fiscal year 2021 Proposed Budget was prepared prior to the novel coronavirus (COVID-19) pandemic. As a result, job losses, business closures, and related financial impacts will reduce revenues. The fiscal year 2021 Proposed Budget projections and assumptions will be updated during the first quarter of fiscal year 2021, and recommendations on balancing the budget will be presented to the City Council and the public at that time.

BUDGET DEVELOPMENT MILESTONES

- April 21, 2020
FY 2021 Budget Workshop.
- May 11, 2020
Virtual public workshops to provide an overview of the City Manager's Proposed Budget

- May 22, 2020
Budget Document submitted to City Council

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

- May 26, 2020
Presentation to City Council of the Fiscal Year 2021 City Manager's Proposed Budget and Council consideration and acceptance of the Budget as the City Council's Proposed Budget.

Concurrently, a public hearing on the Budget is scheduled for the June 9, 2020 Council meeting. Leading up to this hearing, the City Council's Proposed Budget will be made available for public review for at least ten (10) days.

- June 2, 2020
Public hearing to adopt an amendment to the TransNet Local Street Improvement Program.
- June 9, 2020
A public hearing will be held before the City Council considered adoption of the budget. To comply with the City Charter, a notice of the public hearing will be published in the local newspaper at least ten (10) days prior to the meeting.

ALL FUNDS SUMMARY

All Funds Summary

The following section provides an overview of all City funds combined budget. The City has over 150 funds which include the General Fund, enterprise funds, housing funds, successor agency funds, special revenue funds, internal service funds, capital project funds, and debt service funds. Detailed descriptions, funding, and staffing levels are provided for each fund under the corresponding fund section in this document. This section is intended to provide a citywide overview of the proposed budget for fiscal year 2021.

COVID-19

The budget numbers presented in the fiscal year 2021 Proposed Budget was prepared prior to the novel coronavirus (COVID-19) pandemic. As a result, job losses, business closures, and related financial impacts will reduce revenues. The fiscal year 2021 Proposed Budget projections and assumptions will be updated during the first quarter of fiscal year 2021, and recommendations on balancing the budget will be presented to the City Council and the public at that time.

ALL FUNDS REVENUE SUMMARY

The combined revenue budget for all City funds totals \$405.7 million; of which \$72.2 million represents inter-fund transfers. Projected revenues for all funds are anticipated to increase by \$15.4 million when compared to the fiscal year 2020 Adopted Budget revenue of \$390.3 million.

The revenues have been assigned to various revenue categories and are shown on the following table. The significant changes in the fiscal year 2021 Proposed Budget from the fiscal year 2020 Adopted Budget are highlighted below.

- The approval of Measure A by the citizens of Chula Vista in June 2018 authorized the application of a one-half cent sales tax increase to address critical operational and staffing needed identified by the City's Fire and Police departments. The tax became effective October 1, 2018 and fiscal year 2020 was the first full year of collecting this revenue. The revenue is projected to generate approximately \$20.2 million in revenue for the General Fund in fiscal year 2021. As a condition of securing approval of Measure A, the City established a separate Measure A Fund to track and monitor the collection and expenditures of the funds generated from the half-cent tax. The tax revenue is collected in the General Fund and transferred into the Measure A fund to provide transparent accounting of these funds.
- The Charges for Service revenue category is estimated to increase by approximately \$1.7 million over the fiscal year 2020 Adopted Budget. The increase is due to additional revenue being collected for city services and an increase in building permit activity.

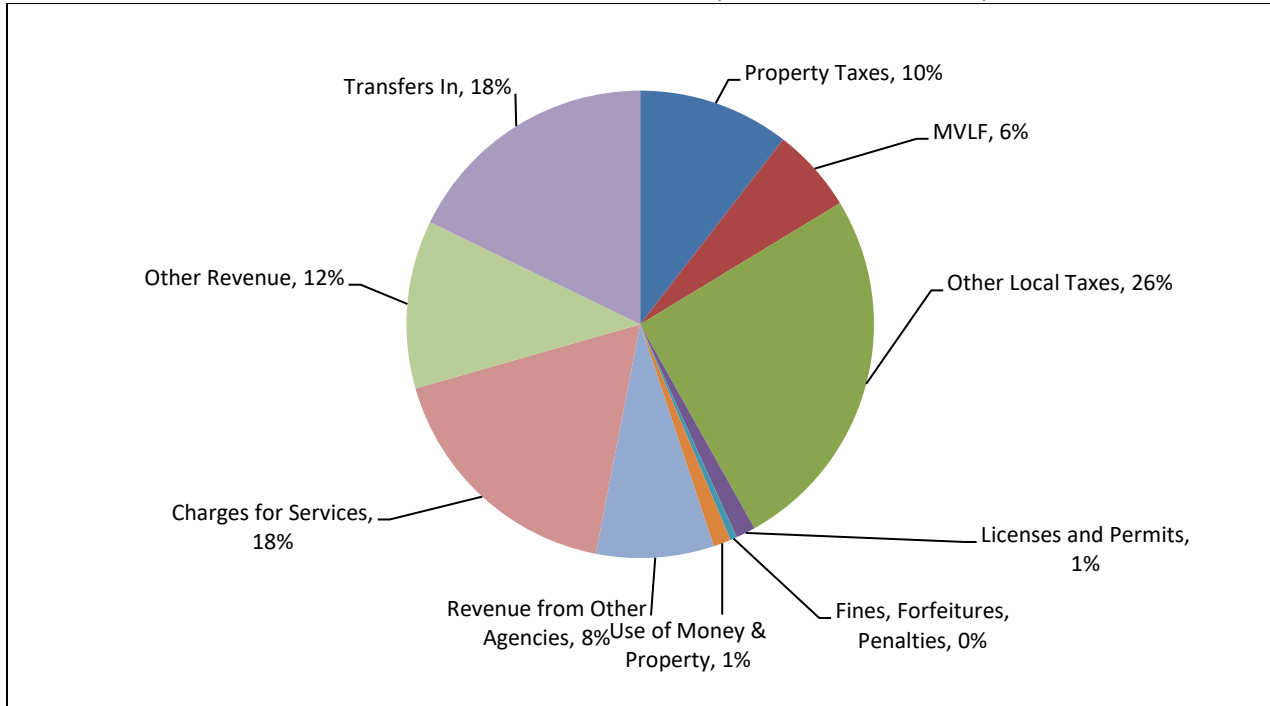
The Schedule of Revenues, included in the Summary Tables section, reflects the projected revenues for fiscal year 2021 at the fund and revenue type level. The following table reflects a summary of all City revenues by category.

Sources of Funds (All Funds Combined)

Fiscal Year 2018 – 2021 Revenues
In Thousands (000)

Revenue Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change
Property Taxes	\$ 38,683	\$ 39,483	\$ 41,328	\$ 42,523	\$ 1,195
MVLF	21,202	22,353	22,540	23,701	1,162
Other Local Taxes	75,135	95,505	96,175	103,662	7,488
Licenses and Permits	6,534	5,844	5,430	5,498	68
Fines, Forfeitures, Penalties	2,036	2,218	1,910	1,889	(21)
Use of Money & Property	6,832	17,400	4,170	4,906	736
Revenue from Other Agencies	38,484	42,034	34,301	33,057	(1,244)
Charges for Services	79,016	79,868	69,452	71,132	1,680
Other Revenue	138,889	46,998	47,003	47,176	173
Transfers In	58,472	60,973	67,975	72,152	4,177
Total	\$ 465,284	\$ 412,676	\$ 390,284	\$ 405,696	\$ 15,413

Total Revenues Fiscal Year 2021 (All Funds Combined)



ALL FUNDS EXPENDITURE SUMMARY

The combined expenditure budget for all City funds for fiscal year 2021 totals \$404.0 million, of which \$72.0 million represents inter-fund transfers. The combined budget amount includes a General Fund operating budget of \$206.7 million and a Capital Improvement Program (CIP) budget of \$21.9 million. When compared to the prior year budget, the fiscal year 2020 Adopted Budget reflects an increase of \$16.6 million.

The expenditures have been assigned to the appropriate expense categories and are shown on the following table. The significant changes in the fiscal year 2021 Proposed Budget from the fiscal year 2019 Adopted Budget are highlighted below.

The CIP Project Expenditure category in fiscal year 2021 reflects the largest decrease when compared to the fiscal year

2020 Adopted Budget. This category is projected to decrease by \$4.9 million from the prior year. The decrease is mainly attributed to a reduction of budgeted capital improvement projects within the following funds: Sewer Income Fund (reduction of \$1.2 million), Capital Improvement Projects Fund (reduction of \$3.0 million), and Measure P Sales Tax Fund (increase of \$0.7 million).

The Personnel Services expense category is set to grow by \$7.0 million in the fiscal year 2021 Proposed Budget. This increase reflects the following changes:

- The fiscal year 2021 budget reflects a net increase of 22.50 positions in the General Fund and 21 positions in other funds when compared to the fiscal year 2020 Adopted Budget. This includes 43.50 positions that were approved during fiscal year 2020, and 10.00 positions being added as part of the fiscal year 2021 budget.
- Increased costs related to retirement expenses.

The Transfers Out increase is primarily related to the General Fund receiving Measure P Sales Tax and Measure A Sales Tax revenues, and transferring those revenues to both the Measure P Sales Tax Fund (increase of \$1.8 million) and Measure A Sales Tax Fund (increase of \$1.8 million).

The total number of recommended permanent positions for fiscal year 2021 is 1107.75 for all funds. This is a net increase of 53.50 positions when compared to the fiscal year 2020 Adopted Budget. The Authorized Positions by Department report is included in the Summary Tables section of this document; it provides the new staffing by classification and department. A summary of staffing changes is also included in the budget summary section of this document.

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

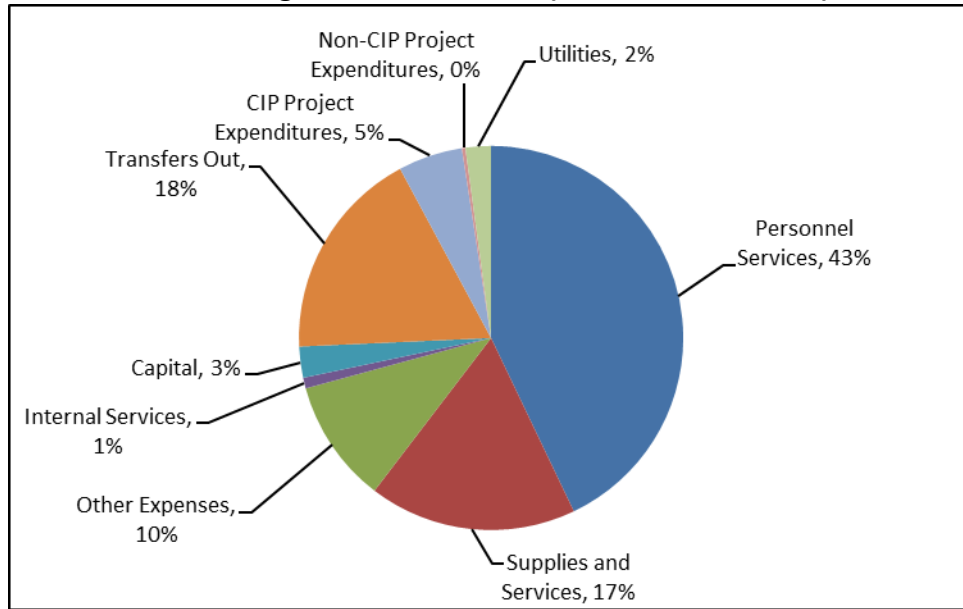
Uses of Funds (All Funds Combined)

Fiscal Years 2018 - 2021 Expenditures

In Thousands (000)

Expenditure Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change
Personnel Services	\$ 151,030	\$ 154,579	\$ 166,448	\$ 173,338	\$ 6,890
Supplies and Services	52,261	53,932	63,419	70,526	7,107
Other Expenses	48,441	40,116	40,758	42,001	1,243
Internal Services	0	3,464	3,379	3,650	271
Capital	10,158	7,955	9,057	10,547	1,491
Transfers Out	58,472	60,973	67,975	72,152	4,177
CIP Project Expenditures	32,505	42,135	26,798	21,875	(4,923)
Non-CIP Project Expenditures	1,560	799	1,094	1,194	100
Utilities	8,522	7,701	8,354	8,641	287
Total	\$ 362,949	\$ 371,652	\$ 387,281	\$ 403,924	\$ 16,642

Total Budget Fiscal Year 2021 (All Funds Combined)



GENERAL FUND RESERVES

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

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

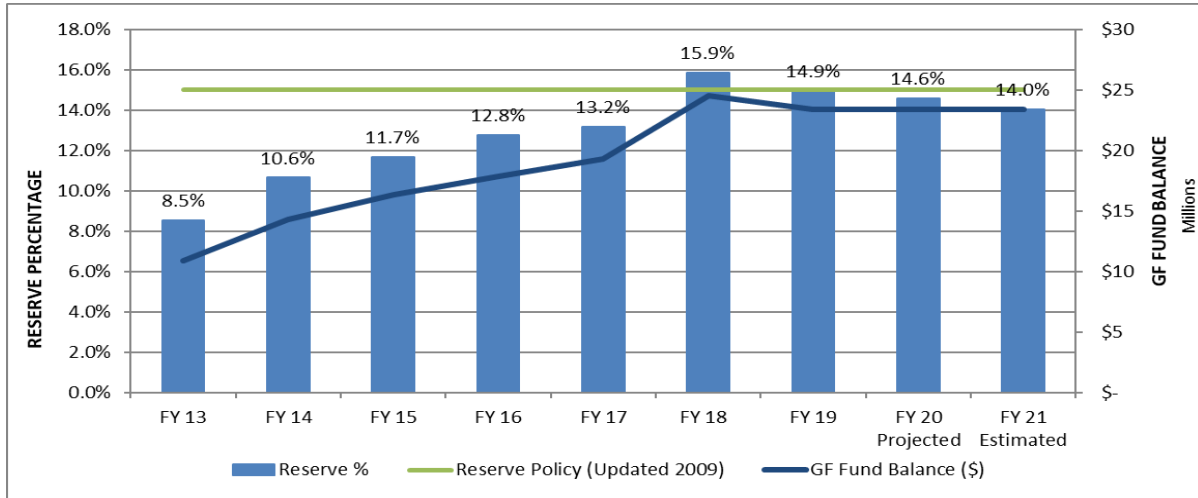
A brief summary of the uses and minimum/target level for each reserve is as follows:

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

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

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

**General Fund Operating Reserve
Fiscal Year 2013 to Fiscal Year 2021**



Note: This chart reflects only the General Fund Operating Reserve. It does not include the Economic Contingency Reserve, which has an estimated balance of approximately \$3.5 million, or the Catastrophic Event Reserve, which has a zero balance as this reserve is yet to be funded. Combined with the operating reserve, these two reserve funds total approximately 16.1% of the fiscal year 2021 Proposed General Fund budget.



SUMMARY OF STAFFING CHANGES

Summary of Staffing Changes

The fiscal year 2021 Proposed Budget includes 1,107.75 positions for all funds. This is a net increase of 53.50 positions when compared to the fiscal year 2020 Adopted Budget that included 1,054.25 authorized positions. The summary of staffing changes is divided into two sections – the staffing changes that were approved by Council during fiscal year 2020 and changes made as part of the development of the fiscal year 2021 budget.

POSITION CHANGES AUTHORIZED DURING FISCAL YEAR 2020

During fiscal year 2020, Council approved the addition of 43.50 FTEs citywide, as well as several reclassifications to reflect changes in duties. Changes in the General Fund (GF) resulted in a net 22.50 FTE increase and changes to other funds resulted in a net increase of 21.00 FTEs. These changes included the following:

- City Attorney (GF) – Addition of 1.00 City Attorney Investigator and 1.00 Paralegal.
- CV Housing Authority Fund – Title change of 1.00 Management Analyst to Management Analyst II.
- Development Services Fund – Addition of 3.00 Building Inspector II, 1.00 Development Services Tech II, and 1.00 Facilities Financing Manager. Title change of 1.00 Management Analyst to Management Analyst II.
- Engineering and Capital Projects (GF) – Addition of 3.00 Associate Engineer, 2.00 Public Works Inspector II, 1.00 Sr. Civil Engineer, 1.00 Sr. Engineering Technician, and 1.00 Stormwater Compliance Inspector II. Title change of 1.00 Management Analyst to Management Analyst II. Transfer in of 1.00 Associate Engineer from the Sewer Fund.
- Sewer Fund (Engineering) – Transfer out of 1.00 Associate Engineer to Engineering and Capital Projects.
- Finance (GF) – Addition of 1.00 Fiscal & Management Analyst. Reduction of 1.00 Accounting Assistant.
- Sewer Fund (Finance) – Title change of 1.00 Management Analyst to Management Analyst II.
- Fire (GF) – Addition of 3.00 Fire Captain – A, 3.00 Fire Engineer – A, and 3.00 Firefighter/Paramedic – A.
- Measure A Fund (Fire) – Addition of 12.00 Firefighter – A. Reduction of 4.00 Fire Captain (84hr), and 4.00 Firefighter/Paramedic (84hr).
- Human Resources (GF) – Addition of 0.50 Risk Management Specialist.
- Library (GF) – Title change of 1.00 Management Analyst to Management Analyst II.
- Parks and Recreation (GF) – Addition of 1.00 Fiscal Office Specialist.
- Police (GF) – Reclassification of 1.00 Police Technology Manager to Smart Technology Manager. Transfer of 1.00 of 1.00 Peace Officer from Grant Funds.
- City Jail Fund – Addition of 1.00 Detention Facility Manager, and 2.00 Police Services Officers.
- Grant Funds (Police) – Addition of 1.00 FA Network Administrator III. Reclassification of 1.00 FA Info Security Program Manager to FA Cyber Security Program Manager. Transfer out of 1.00 Peace Officer to Police.

- Measure A Fund (Police) – Addition of 2.00 Digital Forensics Technician II, 3.00 Peace Officer, 1.00 Police Communication Systems Manager, 2.00 Police Dispatcher, 1.00 Police Sergeant.
- Public Works (GF) – Position correction from 1.00 Sr. Fiscal Office Specialist to Sr. Office Specialist. Title change of 1.00 Management Analyst to Management Analyst II.

The following table summarizes the position changes Council authorized during fiscal year 2020.

Summary of Fiscal Year 2020 Staffing Changes

Approved by City Council

Department/Fund	Program	Position	FTE
City Attorney (2.00)	Neighborhood Protection	Paralegal	1.00
		City Investigator	1.00
Development Services Fund (5.00)	Dev Srvs Counter	DevSrvs Tech II	1.00
	Building	Building Inspector II	3.00
	Neighborhood Services	Facilities Financing Manager	1.00
	Retitle	Management Analyst	(1.00)
Management Analyst II		1.00	
Housing (0.00)	Retitle	Management Analyst	(1.00)
		Management Analyst II	1.00
Engineering and Capital Projects (9.00)	Construction Inspection	Sr Civil Engineer	1.00
		Public Works Inspector II	2.00
	Traffic Engineering	Assoc Engineer	3.00
	NPDES	Stormwater Compliance Inspector II	1.00
	Construction Inspection	Sr Eng Tech	1.00
	Transfer from Sewer Fund	Assoc Engineer	1.00
	Retitle	Management Analyst	(1.00)
Management Analyst II		1.00	
Finance (0.00)	Budget	Accounting Assistant	(1.00)
		Fiscal and Management Analyst	1.00
Fire (9.00)	Operations	Fire Captain	3.00
		Fire Engineer	3.00
		Firefighter/Paramedic	3.00
Human Resources (0.50)	ADR	Risk Management Specialist	0.50
Library (0.00)	Retitle	Management Analyst	(1.00)
		Management Analyst II	1.00
Jail Fund (3.00)	Operations	Detention Facility Manager	1.00
		Police Services Officer	2.00
Measure A (13.00)	Fire	Firefighter/EMT (112hr)	12.00
		Fire Captain (84hr)	(4.00)
		Firefighter/Paramedic (84hr)	(4.00)
	Police	Comm Center Manager	1.00
		Digital Forensics Tech II	2.00
		Peace Officer	3.00
		Police Dispatcher	2.00
Police Sergeant	1.00		
Parks and Recreation (1.00)	Administration	Fiscal Office Specialist	1.00

Summary of Fiscal Year 2020 Staffing Changes - Continued

Approved by City Council

Department/Fund	Program	Position	FTE
Police (1.00)	Reclassification	Police Technology Manager	(1.00)
		Smart Technology Officer	1.00
	Transfer from Police Grants	Peace Officer	1.00
Police Grant Funds (1.00)	Reclassification	FA Info Security Program Manager	(1.00)
		FA Cyber Security Program Manager	1.00
	HIDTA CBAG	FA Network Administrator III	1.00
	Transfer to Police	Peace Officer	(1.00)
	CA Tobacco Law Enforcement	Peace Officer	1.00
Public Works (0.00)	Reclassification	Sr Fiscal Office Spec	(1.00)
		Sr Office Spec	1.00
		Management Analyst	(1.00)
		Management Analyst II	1.00
Sewer Fund (-1.00)	Transfer to Eng/Cap Proj	Assoc Engineer	(1.00)
	Retitle	Management Analyst	(1.00)
		Management Analyst II	1.00
CITYWIDE TOTAL			43.50

FISCAL YEAR 2021 CHANGES

The fiscal year 2021 budget reflects specific program expansions based on the resources available. In total, the changes result in a net increase of 10.00 FTEs when compared to the fiscal year 2020 amended budget. These include the following changes summarized by department:

- Administration (GF) – Unfreezing of 1.00 Deputy City Manager.
- Economic Development (GF) – Freezing of 1.00 Director of Economic Development.
- Environmental Services Fund – Reclassification of 2.00 Recycling Specialist I to Recycling specialist II.
- Engineering and Capital Projects (GF) – Addition of 1.00 Associate Engineer. Reduction of 1.00 Public Works Inspector II.
- Fire (GF) – Reclassification of 1.00 Fire Insp/Invest I to Fire Insp/Invest II, and 1.00 Fire Prevention Aide to Fire Prevention Specialist.
- Library (GF) – Reclassification of 1.00 Librarian I to Librarian II.
- Police (GF) – Deletion of 1.00 Detention Facility Manager-Frozen/Unfunded, and 1.00 Police Comm Systems Manager-Frozen/Unfunded. Reclassification of 1.00 Fiscal Office Specialist to Management Analyst I, and 2.00 Sr. Police Records Specialist to Police Records & Support Supervisor.
- Measure A Fund – (Police) Addition of 5.00 Peace Officer, 3.00 Police Agent, and 2.00 Police Sergeant.
- Sewer Fund (Public Works) – Addition of 1.00 Maintenance Worker II and 1.00 Sr. Maintenance Worker.

The following table summarizes the changes reflected in the fiscal year 2021 budget.

Summary of Proposed Fiscal Year 2021 Staffing Changes

Department/Fund	Program	Position	FTE
Administration (0.00)	Unfreezing	Deputy City Manager - Frozen	(1.00)
		Deputy City Manager	1.00
Economic Development (0.00)	Freezing	Director of Economic Dev	(1.00)
		Director of Economic Dev - Frozen	1.00
Environmental Services (0.00)	Reclassification	Recycling Specialist I	(2.00)
		Recycling Specialist II	2.00
Engineering and Capital Projects (0.00)	Construction Inspection	Public Works Inspector II	(1.00)
		Associate Engineer	1.00
Fire (0.00)	Career Advancement	Fire Insp/Invest I	(1.00)
		Fire Insp/Invest II	1.00
	Retitle	Fire Prevention Aide	(1.00)
		Fire Prevention Specialist	1.00
Library (0.00)	Career Advancement	Librarian I	(1.00)
		Librarian II	1.00
Police (-2.00)	Deletion	Detention Facility Manager - Frozen	(1.00)
		Police Comm Systems Manager - Frozen	(1.00)
	Reclassification	Fiscal Office Specialist	(1.00)
		Management Analyst I	1.00
	Career Advancement	Sr Police Records Specialist	(2.00)
Police Records & Support Supervisor		2.00	
Measure A (10.00)	Police	Peace Officer	5.00
		Police Agent	3.00
		Police Sergeant	2.00
Sewer Fund (2.00)	Public Works	Maintenance Worker II	1.00
		Sr Maintenance Worker	1.00
TOTAL CITYWIDE			10.00

SUMMARY OF FROZEN POSITIONS

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

The fiscal year 2021 Proposed Budget reflects 11.00 frozen positions. The frozen positions are summarized by department on the following table.

Summary of Fiscal Year 2021 Frozen Positions

Department/Fund	Program	Position	FTE
Economic Development (1.00)	Administration	Director of Economic Development	1.00
Finance (1.00)	Budget and Analysis	Fiscal & Management Analyst	1.00
Information Technology Services (2.00)	Computer Operations	Telecommunications Specialist	1.00
	Micro-Computers	Information Technology Technician	1.00
Police (7.00)	Community Patrol	Peace Officer	6.00
	Street Crime/Gang Suppression	Peace Officer	1.00
TOTAL CITYWIDE			11.00

SUMMARY OF STAFFING CHANGES BY DEPARTMENT AND BARGAINING UNIT

The following tables summarize the staffing changes occurring between the fiscal year 2020 Adopted Budget and the fiscal year 2021 Proposed Budget, by department and bargaining unit.

Summary of Staffing Changes by Department

Department/Fund	FY 2020 Adopted Staffing	FY 2020 Mid Year Changes	FY 2021 Changes	FY 2021 Proposed Staffing	% Change
Administration	10.00	-	-	10.00	0.0%
Animal Care Facility	21.25	-	-	21.25	0.0%
City Attorney	15.00	2.00	-	17.00	13.3%
City Clerk	6.00	-	-	6.00	0.0%
City Council	14.00	-	-	14.00	0.0%
Development Services - GF	20.00	-	-	20.00	0.0%
Economic Development	14.00	-	-	14.00	0.0%
Engineering and Capital Project	46.00	9.00	-	55.00	19.6%
Finance	28.00	-	-	28.00	0.0%
Fire	137.00	9.00	-	146.00	6.6%
Human Resources	17.00	0.50	-	17.50	2.9%
Information Technology Services	17.00	-	-	17.00	0.0%
Library	24.00	-	-	24.00	0.0%
Parks and Recreation	54.50	1.00	-	55.50	1.8%
Police	320.50	1.00	(2.00)	319.50	-0.3%
Public Works	82.00	-	-	82.00	0.0%
General Fund Total	826.25	22.50	(2.00)	846.75	2.5%
Other Funds					
Advanced Life Support Fund	2.00	-	-	2.00	0.0%
City Jail	12.00	3.00	-	15.00	0.0%
CV Housing Authority Fund	4.00	-	-	4.00	0.0%
Development Services Fund	57.00	5.00	-	62.00	8.8%
Environmental Services Fund	7.00	-	-	7.00	0.0%
Federal Grants Fund	45.00	1.00	-	46.00	2.2%
Fleet Management	8.00	-	-	8.00	0.0%
Gas Tax Fund	2.00	-	-	2.00	0.0%
Measure A Fund	44.00	13.00	10.00	67.00	0.0%
Sewer Fund	47.00	(1.00)	2.00	48.00	2.1%
Other Funds Total	228.00	21.00	12.00	261.00	14.5%
CITYWIDE TOTAL	1,054.25	43.50	10.00	1,107.75	5.1%

Summary of Staffing Changes by Bargaining Unit

Bargaining Unit	FY 2020 Adopted Staffing	FY 2020 Mid Year Changes	FY 2021 Changes	FY 2021 Proposed Staffing	% Change
City Attorney (Elected)	1.00	-	-	1.00	0.0%
Unrepresented Professionals and Mid Managers	50.00	2.50	-	52.50	5.0%
Executives	16.00	-	-	16.00	0.0%
Chula Vista Mid Managers and Professionals Association	75.75	1.00	(2.00)	74.75	-1.3%
Association of Chula Vista Employees	409.50	14.00	1.00	424.50	3.7%
City Council	5.00	-	-	5.00	0.0%
International Association of Firefighters	149.00	13.00	-	162.00	8.7%
Peace Officer's Association	252.00	5.00	10.00	267.00	6.0%
Western Council of Engineers	31.00	4.00	1.00	36.00	16.1%
Senior Managers	36.00	2.00	-	38.00	5.6%
Confidential	29.00	2.00	-	31.00	6.9%
TOTAL	1,054.25	43.50	10.00	1,107.75	5.1%

GENERAL FUND

General Fund Expenditure Summary

General Fund Revenue Summary

General Fund Net Cost

Department Summary Reports

**GENERAL FUND EXPENDITURE
SUMMARY**

General Fund Expenditure Summary

Chula Vista General Operating Budget in thousands (000)

FY 2019 Actual Expenditures	\$193,188
FY 2020 Adopted Budget	\$196,967
FY 2021 Proposed Budget	\$206,690
% Change FY 2019 to FY 2020	4.9%

COVID-19

The budget numbers presented in the fiscal year 2021 Proposed Budget was prepared prior to the novel coronavirus (COVID-19) pandemic. As a result, job losses, business closures, and related financial impacts will reduce revenues. The fiscal year 2021 Proposed Budget projections and assumptions will be updated during the first quarter of fiscal year 2021, and recommendations on balancing the budget will be presented to the City Council and the public at that time.

The fiscal year 2021 Proposed Budget for General Fund operating expenditures total \$206.7 million. This is an increase of \$9.7 million or 4.9 percent when compared to the fiscal year 2020 Adopted Budget. Fiscal year 2021 proposed capital improvement projects will be funded primarily by non-General Fund allocations. Specific information related to the fiscal year 2021 proposed capital improvement budget is provided in the “Capital Improvement Program” section of this document.

The fiscal year 2021 Proposed General Fund Budget is balanced. The City defines a budget as balanced when the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources. The fiscal year 2021 Proposed Budget continues positive growth in its revenue sources. However due to multiple factors within the current economic environment (described earlier), conservative growth assumptions have been incorporated into the budget projections. While the City is attempting to increase and diversify its revenue sources though such efforts as pursuing additional housing and commercial developments, increased marketing of the City, and reducing expenses through energy efficient programs, fiscal year 2021 projects to be fiscally challenged. As such, the fiscal year 2021 Proposed Budget expenditures focus on maintaining current levels of service with limited additions.

The following table provides the total General Fund expenditures by category for fiscal year 2018 to the fiscal year 2021 Proposed Budget. The last column of the table calculates the change in expenditures by category for the fiscal year 2021 Proposed Budget over the fiscal year 2020 Adopted Budget.

General Fund Expenditure Summary

In Thousands (000)

Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change
Personnel Services	\$ 125,982	\$ 128,470	\$ 132,853	\$ 134,751	\$ 1,897
Supplies and Services	15,234	14,470	12,410	14,807	2,397
Other Expenses	962	1,001	779	781	2
Internal Service	-	2,997	2,967	3,153	187
Capital	2,742	1,367	285	237	(48)
Transfers Out	25,305	39,488	42,656	48,083	5,427
Non-CIP Project Expenditures	371	59	-	-	-
Utilities	5,862	5,337	5,017	4,879	(138)
Total Operating Budget	\$ 176,459	\$ 193,188	\$ 196,967	\$ 206,690	\$ 9,723
CIP Project Expenditures	147	26	-	-	-
Total General Fund Budget	\$ 176,606	\$ 193,215	\$ 196,967	\$ 206,690	\$ 9,723

SALES TAX MEASURES

The fiscal year 2021 Proposed Budget includes two large transfers out of the General Fund. The transfers are to support transparency and compliance with the intent of two City voter approved sales tax measures: Measure P and Measure

A.

- Measure P - Approved in November 2016, Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items such as infrastructure, fleet replacement, technology and other capital equipment. Collection of this tax began in April 2017 and is scheduled to terminate in March 2027. The fiscal year 2021 Proposed Budget projects approximately \$20.0 million in revenue from this tax and a corresponding transfer out (expense) of the General Fund to the Measure P fund for the same amount. The fiscal year 2021 proposed transfer amount is an increase of approximately \$1.8 million over the transfer amount included in the fiscal year 2020 Adopted Budget.
- Measure A - Approved in June 2018, Measure A is a half-cent sales tax dedicated to addressing public safety (police and fire departments) critical needs. Collection of this revenue began in October 2018 and will remain in place unless and until the voters repeal it. The fiscal year 2021 Proposed Budget projects approximately \$20.0 million in revenue from this tax and a matching transfer out of the General Fund to the Measure A fund for the same amount. The fiscal year 2021 proposed transfer amount is an increase of approximately \$1.8 million over the transfer amount included in the fiscal year 2020 Adopted Budget.

Although these measures were approved as “general purpose tax” (City has discretion to spend revenues generated for any lawful municipal purpose), the City has established specific uses and spending plans for each revenue stream. As such, the City has set up separate funds to monitor and track the usage and balance of these funds. The General Fund serves as a pass-through conduit for these funds. The fiscal year 2021 Proposed Budget includes transfers out of approximately \$20.0 million to each of the Measure P and Measure A funds respectively. Specific budget information related to these measures is provided in the Measure P and Measure A sections of this document.

SIGNIFICANT EXPENDITURE CHANGES

Despite the fiscal challenges present in fiscal year 2021, the Proposed Budget does include several additions from the fiscal year 2020 Adopted Budget. These include, but are not limited to:

- Operating and personnel expenditures of approximately \$2.0 million for the opening of the new Millenia Fire Station
- Increase of approximately \$1.6 million in retirement costs
- Increase of approximately \$1.6 million transfer to Chula Vista Bayfront Finance Authority Fund

MAJOR EXPENDITURE CHANGES BY CATEGORY

The following summarizes the significant changes within the expenditure categories:

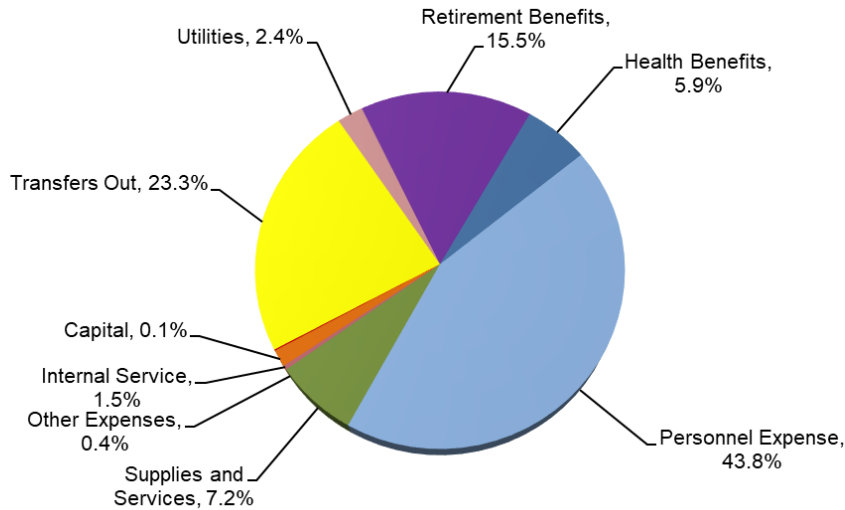
- The Personnel Services category reflects an increase of \$1.9 million from the fiscal year 2020 Adopted Budget. A breakdown of the personnel services category changes include:
 - An approximately \$1.6 million increase for retirement costs which reflects the increased contribution rates based on the June 30, 2018 valuation report from CalPERS. These costs are discussed in detail later in the expenditure section.
 - A net increase of \$0.98 million in budgeted salaries - this increase reflects the annualized cost of step increases, and an increase in targeted salary savings of approximately \$1.1 million. Salary savings is the amount of salary expense that a department saves when a position is vacant or filled at a lower salary level than the budgeted level.
 - An increase of \$0.4 million in expenses for healthcare benefits. These costs are discussed in detail later in the expenditure section.
- The Transfers Out category is anticipated to increase by \$5.4 million over fiscal year 2020. The increase is due to an additional \$3.6 million in Measure P and Measure A transfers over the fiscal year 2020 Adopted Budget amounts. In addition, the increase of \$1.6 million to the Chula Vista Bayfront Finance Authority for the development of a destination resort hotel and convention center project on the Chula Vista Bayfront.

- The Supplies and Services expense category reflects a net increase of approximately \$2.4 million when compared to the fiscal year 2020 Adopted Budget.
- The Utilities expense category has been decreased by \$0.14 million. Departmental Utility budgets have been adjusted to reflect projected expenditures for fiscal year 2021.

The chart below illustrates the projected fiscal year 2021 expenditures by expense category as a percentage of the entire General Fund proposed budget, followed by a chart showing the City’s historical General Fund expenditures from fiscal year 2016 to the fiscal year 2021 Proposed Budget expenditure amounts.

General Fund Expenditures by Category

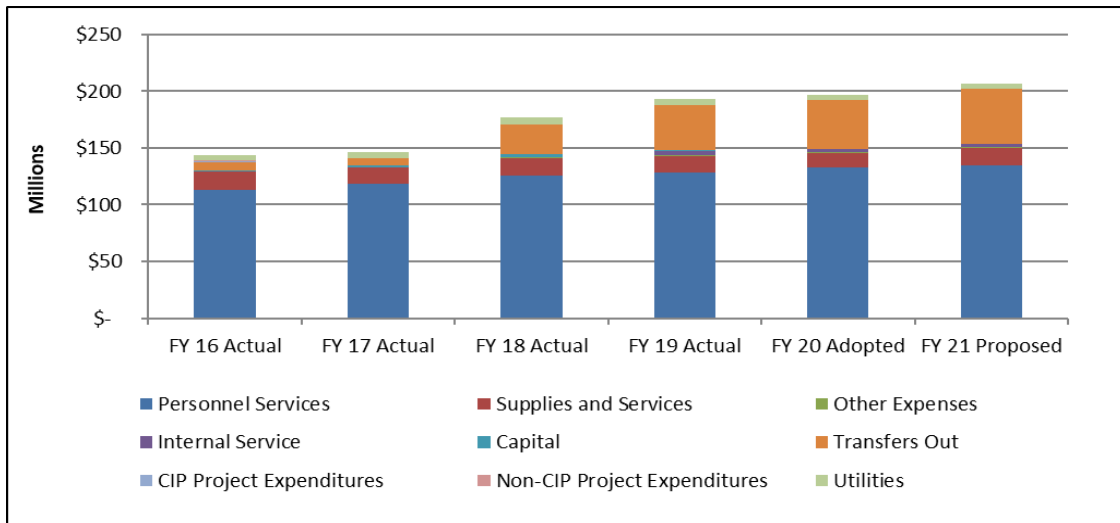
Fiscal Year 2021



Note: Personnel Services (Personnel Expense, Retirement Benefits, and Health Benefits) accounts for 65% of General Fund expenditures in the fiscal year 2021 Proposed Budget.

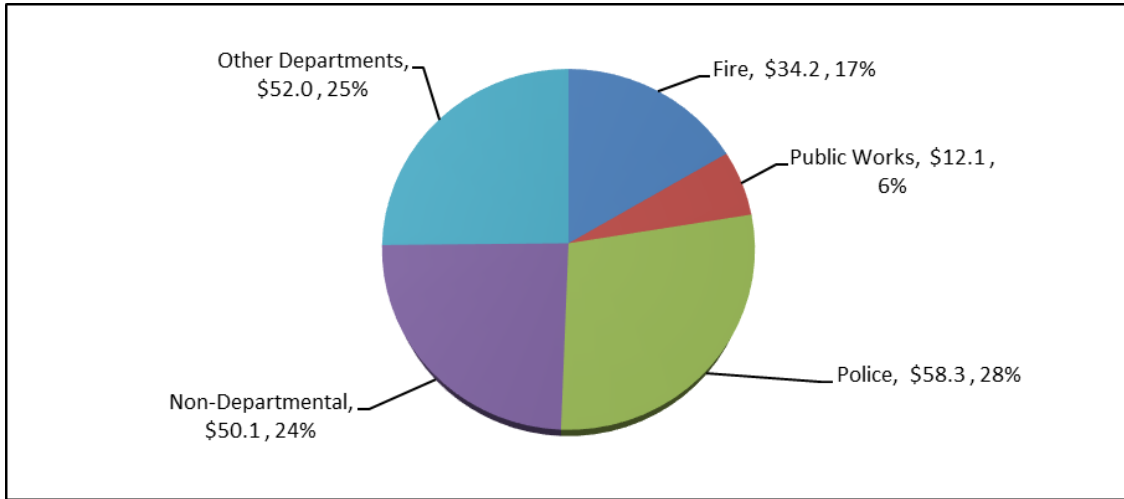
General Fund Expenditures History by Category

Fiscal Years 2016 – 2021



The chart below illustrates the fiscal year 2021 Proposed General Fund Expenditure budget by department. A note of significance is the public safety departments, Police and Fire, represent approximately 45 percent of the General Fund budget for fiscal year 2021.

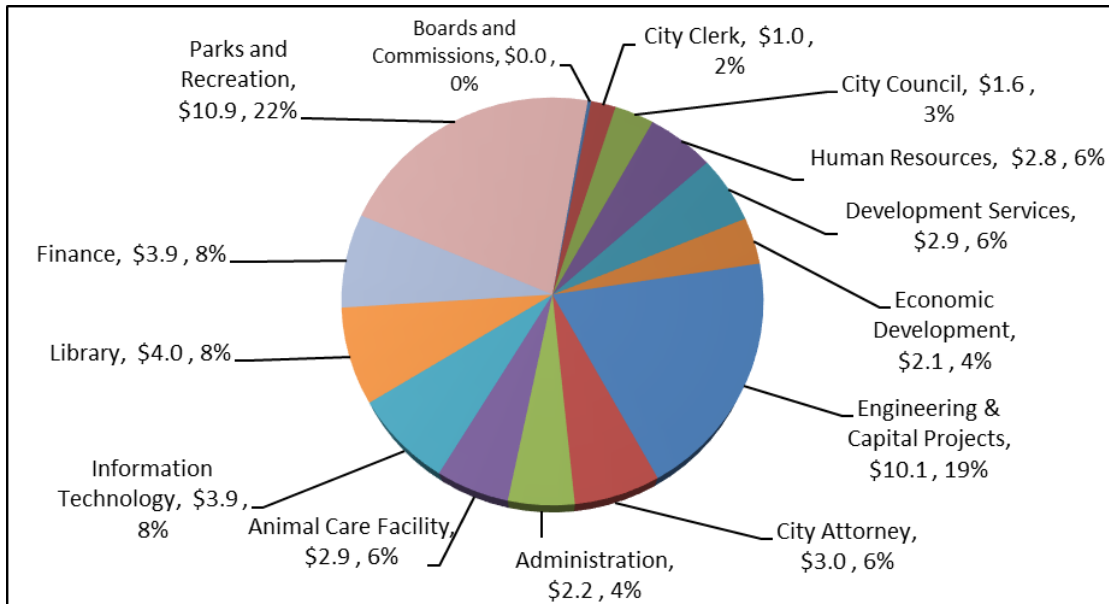
General Fund Expenditure by Department
Fiscal Year 2021



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

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

General Fund Expenditure by Department (Other Department Detail – totals \$52.0 million)
Fiscal Year 2021



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

STAFFING LEVELS

As General Fund revenue levels have improved in recent years, the City has continued the trend of slowly recovering its staffing levels previously reduced as a result of the economic recession. The fiscal year 2021 Proposed Budget

includes a net increase of 53.50 positions over the fiscal year 2020 Adopted Budget. The staffing changes are divided by those approved by Council during fiscal year 2020 and changes made as part of the development of the fiscal year 2021 budget. During fiscal year 2020, Council approved an addition of 43.50 positions citywide (22.50 General Fund positions and 21.0 positions in other funds). Changes include an addition of 3.0 positions to the new city jail operation’s enterprise fund, and an additional 13.0 Measure A positions. Fiscal year 2021 changes result in a net increase of 10.0 positions over the fiscal year 2020 Amended Budget due to specific program expansions based on available resources.

As shown on table, with the adopted General Fund staffing levels in fiscal year 2021, the City will have achieved a 1.8 percent increase in staffing since fiscal year 2018.

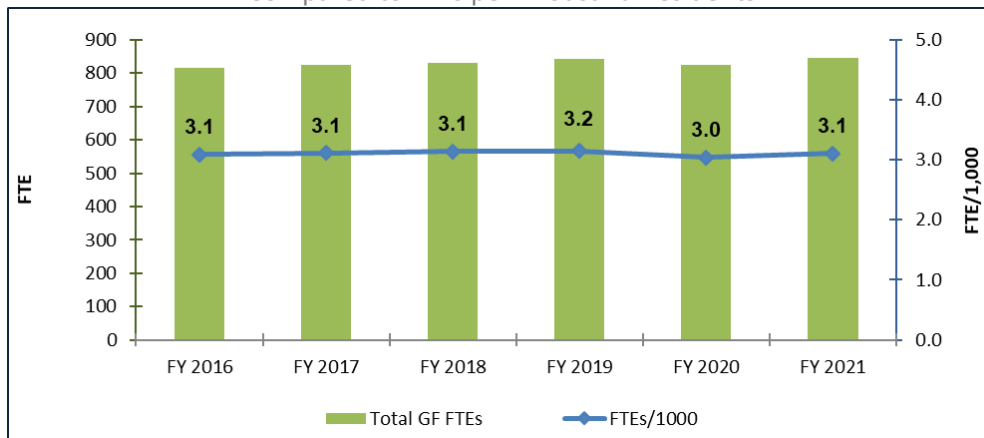
Staffing Level Fiscal Years 2018 – 2021

General Fund Budget	FY 2018	FY 2019	FY 2020	FY 2021	% Chg.
Legislative and Administrative	105.00	105.00	107.00	109.50	2.3%
Development and Maintenance	218.75	180.25	183.25	192.25	4.9%
Public Safety	468.50	480.50	457.50	465.50	1.7%
Community Services	39.50	78.50	78.50	79.50	1.3%
Total GF City Staff*	831.75	844.25	826.25	846.75	2.5%

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

The City has continued efforts to increase staffing in recent years. The modest increases in staffing have slightly lagged the City’s population growth as projected by the California Department of Finance. Since 2018, staffing has increased by 1.8 percent while the City’s population has increased by 3.1 percent. These growth patterns are reflected in the following graph which provides the number of General Fund full-time employees (FTEs) per thousand residents. The FTE per capita figure has remained relatively unchanged since fiscal year 2016.

**City of Chula Vista Staffing (FTEs)
Compared to FTEs per Thousand Residents**



SALARY ADJUSTMENTS

During the economic recession the City’s bargaining groups worked with City management to reach agreements that reduced personnel costs in an effort to balance the budget. The adjustments to employee compensation included wage concessions and pension reform. As the economy began to gain positive momentum, the City granted salary increases to its employee bargaining groups. The fiscal year 2021 Proposed Budget for the Personnel Services expense category, which includes salaries and benefits, is \$134.8 million or 65.0 percent of the budget.

The fiscal year 2021 Proposed General Fund Budget does not include funding for the annualized costs of negotiated salary increases approved per the current Memoranda of Understanding (MOU) with each of the City’s employee groups. Fiscal year 2020 is the last year of current MOUs with all the City’s bargaining groups. New agreements are anticipated to be negotiated for the beginning of fiscal year 2021.

RISING RETIREMENT COSTS

The increase in retirement costs driven by rising CalPERS contributions is a significant budgetary challenge facing the City. The payments estimated to be made to the retirement system equal approximately \$32.1 million or 15.5 percent of the City's fiscal year 2021 Proposed budget. This represents an increase of \$1.6 million from the fiscal year 2020 Adopted Budget.

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

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

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

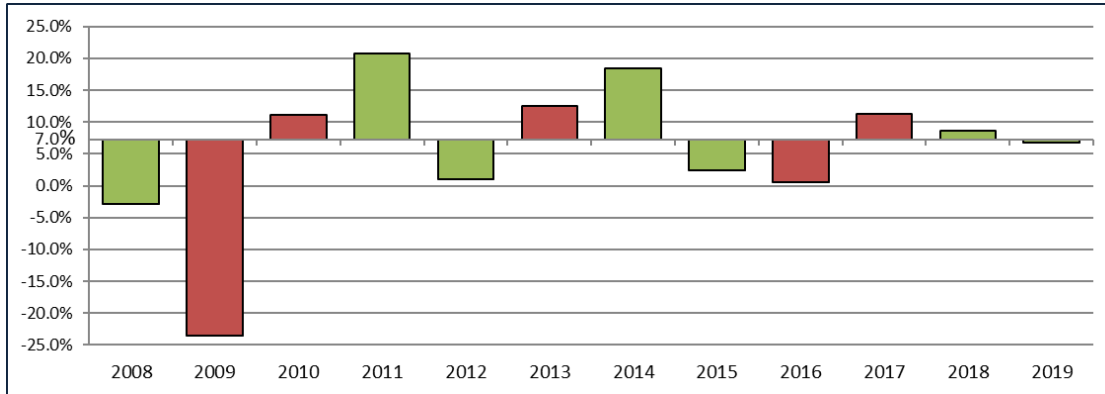
In addition, as outlined in their June 15, 2015 valuation report to the City, beginning in fiscal year 2018, CalPERS began to collect employer contributions toward the plan's unfunded liability as dollar amounts instead of the prior method of a contribution rate. This change addressed potential funding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

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

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

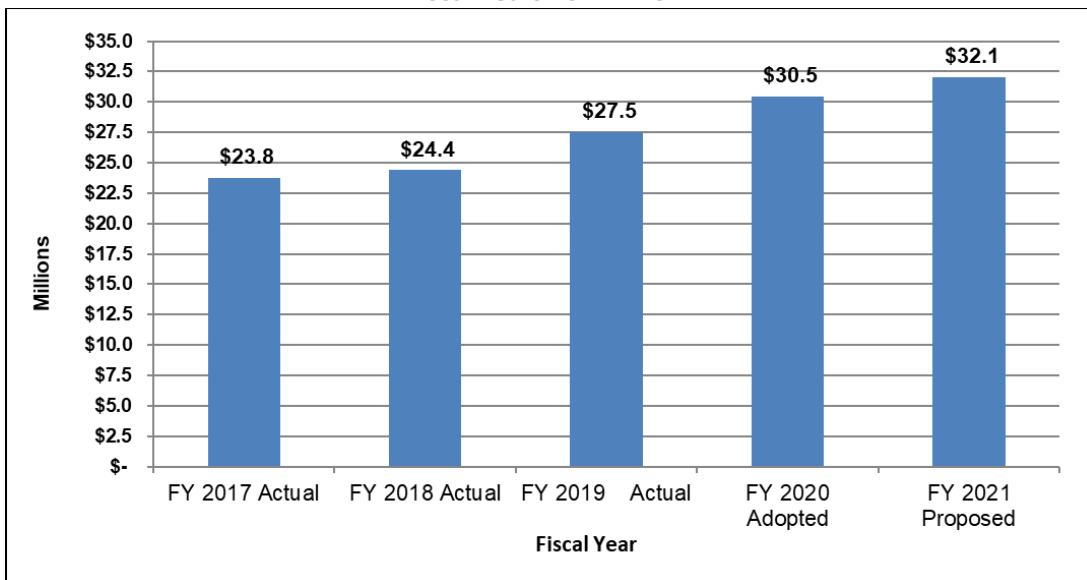
To follow is a series of charts related to pension costs. The first chart depicts the actual market rates of return for the CalPERS investment portfolio relative to the assumed 7.00% rate of return for fiscal year 2020. This chart will be restructured in future fiscal years to display actual rates of return for the CalPERS assumed rates as they are updated.

CalPERS Historical Market Value Rates of Return
Relative to Assumed Investment Return of 7.00%



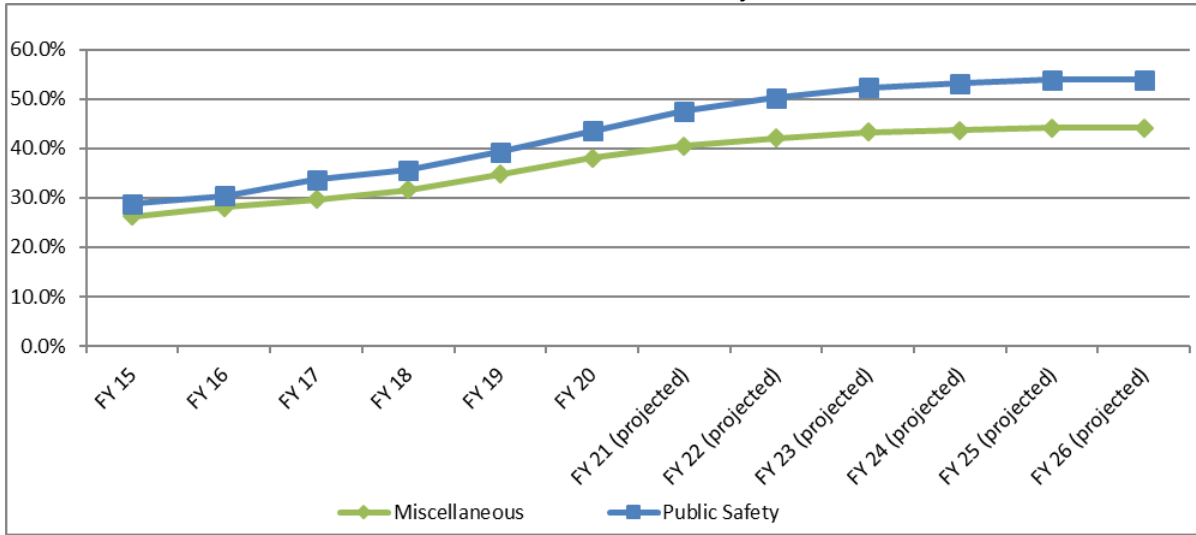
The second chart reflects actual CalPERS costs in the General Fund for fiscal years 2017 to the fiscal year 2021 Proposed Budget. In review of the information presented in the chart below, the CalPERS costs have increased by \$8.3 million from the fiscal year 2017 Adopted Budget to the fiscal year 2021 Proposed Budget. This represents a 34.8% increase over this time period.

Retirement Costs (General Fund)
Fiscal Years 2017 – 2021



The final chart reflects historical CalPERS contributions illustrating the employer (City) contribution rates from fiscal years 2015 to 2020 and projected rates for fiscal years 2021 through 2026.

CalPERS Employer Contribution Rates
Fiscal Years 2015 to 2025 Projected



Notes:

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

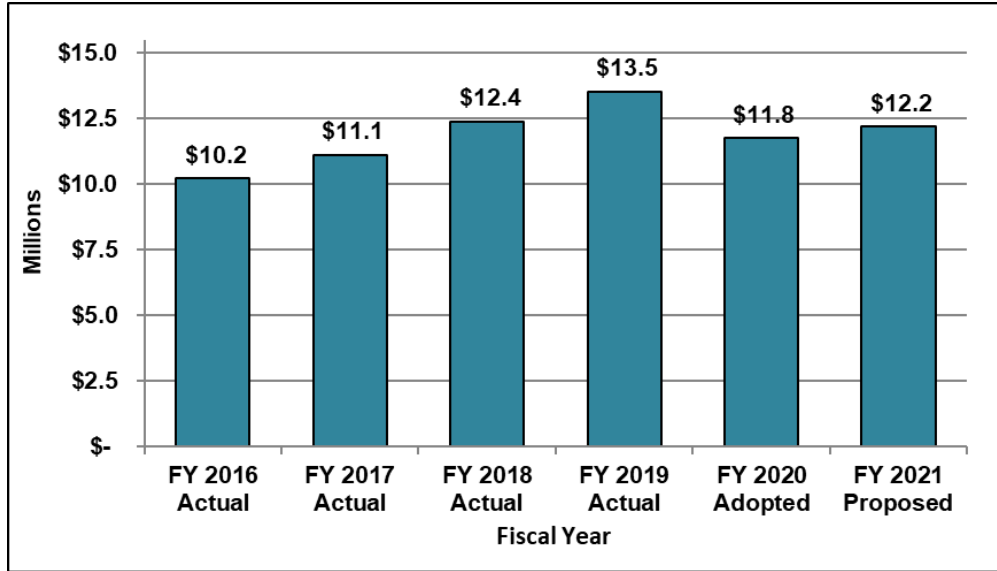
HEALTH CARE COSTS

Flex/Health insurance expenses total approximately \$12.2 million or 5.9 percent of the fiscal year 2021 Proposed Budget expenditures. This represents an increase of \$0.4 million or 3.5 percent from the fiscal year 2020 Adopted Budget. The increase in cost is due to an increase to the City's health insurance provider AETNA in calendar year 2020. Kaiser remained as an additional health insurance provider for fiscal year 2021. The transition to AETNA is anticipated to stabilize health care costs in fiscal year 2021 as well.

To follow are charts and tables reflecting the expenditures related to flex/health insurance. The first chart illustrates the actual Flex/Health insurance costs in the General Fund from fiscal year 2016 to the fiscal year 2021 Proposed Budget. Actual Flex/Health insurance costs represent an ongoing challenge that the City will continue to address in future budgets.

The subsequent table displays Flex Allotments by bargaining group from Calendar Year 2016 to Calendar Year 2020. Flex Allotments are the amounts provided by the City for employees to use towards the purchase of their health benefits. This allotment is negotiated between the City and each bargaining group. As illustrated by the table, costs to the City in the area of flex/health insurance have increased significantly since Calendar Year 2016, with no increase in allocations for Calendar Year 2020. Flex allotment costs for 2021 were not available at the time the proposed budget was developed.

**Flex/Health Insurance Costs
(General Fund)**
Fiscal Years 2016 – 2021



Flex Allotment Increases by Bargaining Group
Calendar Year 2016 to Calendar Year 2020

FLEX Allotment Increases by Bargaining Unit						
Bargaining Group	2016	2017	2018	2019	2020	2018-2019 % Change
Confidential	\$ 13,682	\$ 13,760	\$ 14,614	\$ 14,614	\$ 14,614	0.0%
Chula Vista Employees Association	\$ 13,182	\$ 13,260	\$ 14,114	\$ 14,114	\$ 14,114	0.0%
Executive	\$ 16,458	\$ 16,536	\$ 17,390	\$ 17,390	\$ 17,390	0.0%
Mid Managers and Professionals	\$ 14,058	\$ 14,136	\$ 14,990	\$ 14,990	\$ 14,990	0.0%
Senior Managers	\$ 15,058	\$ 15,136	\$ 15,990	\$ 15,990	\$ 15,990	0.0%
Western Council of Engineers	\$ 14,058	\$ 14,136	\$ 14,990	\$ 14,990	\$ 14,990	0.0%
Mayor & Council	\$ 16,458	\$ 16,536	\$ 17,390	\$ 17,390	\$ 17,390	0.0%

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

The City pays the full premium for Kaiser HMO Health Plan and Cigna DHMO pre-paid dental plan for the employee and any eligible dependents of the public safety bargaining group members. The current labor agreements with public safety employees stipulate that public safety employees who choose a non-Kaiser HMO coverage will be assuming the cost difference between the Kaiser premium and the non-Kaiser HMO coverage.

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

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

City Provided Public Safety Flex Benefit Ranges
Calendar Year 2017 to Calendar Year 2020

Public Safety FLEX Benefit Ranges				
Benefit	2017	2018	2019	2020
Medical	\$6,408 - \$19,766	\$6,624 - \$28,526	\$6,744 - \$16,848	\$6,408 - \$16,008
Dental ⁽¹⁾	\$192 - \$456	\$192 - \$468	\$192 - \$468	\$192 - \$468

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

Insurance Premiums

Kaiser and AETNA/UHC insurance premiums have increased an average of 4.5 percent and 0.8 percent per year respectively since the beginning of Calendar Year 2016. As noted in the table below, Kaiser premiums have increased a total of 12.9 percent during this time while AETNA/UHC premiums have increased 9.9 percent over the same period. Premiums increase by 2.6 percent in 2017 as the City switched its insurance provider from AETNA to UHC. The annual budget for Flex/Health Insurance has increased from \$10.2 million in fiscal year 2016 to \$12.2 million in the fiscal year 2021 Proposed Budget. Though the transition from UHC to AETNA provided a decrease in fiscal year 2020, discussions with health care professionals indicate increases in health care costs are likely to continue for the foreseeable future.

The following table reflects the changes in health care rate premiums the City has experienced from January 2016 to January 2020. The final rate premium that will be in effect for January 2021 will not be known until early fall.

Premium Increases by Health Care Provider
Calendar Year 2016 to Calendar Year 2020

Date of Increase	Kaiser	AETNA/ UHC	Average
January 2016	-3.8%	3.8%	0.0%
January 2017	15.1%	-3.8%	5.6%
January 2018	3.4%	12.0%	7.7%
January 2019	3.2%	-9.0%	-2.9%
January 2020	-5.0%	6.9%	1.0%
Annual Average Premium Increase	4.5%	0.8%	2.6%
Total Increase (Jan 2016 - Jan 2020)	12.9%	9.9%	11.4%

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

GENERAL FUND REVENUE SUMMARY

General Fund Revenue Summary

Chula Vista General Operating Budget in thousands (000)

FY 2019 Actual Revenues	\$200,153
FY 2020 Adopted Budget	\$196,967
FY 2021 Proposed Budget	\$206,690
% Change FY 2020 to FY 2021	4.9%

*Excludes CIP Revenues

COVID-19

The budget numbers presented in the fiscal year 2021 Proposed Budget was prepared prior to the novel coronavirus (COVID-19) pandemic. As a result, job losses, business closures, and related financial impacts will reduce revenues. The fiscal year 2021 Proposed Budget projections and assumptions will be updated during the first quarter of fiscal year 2021, and recommendations on balancing the budget will be presented to the City Council and the public at that time.

The fiscal year 2021 Proposed General Fund revenue budget is \$206.7 million. This reflects an increase of \$9.7 million or 4.9 percent when compared to the fiscal year 2020 Adopted Budget revenues. General Fund revenues provide funding for essential City services including police, fire, library services, and park and recreation programs. The General Fund Revenues section provides information related to the significant changes within the individual revenue categories and brief descriptions of issues impacting the City’s major revenue sources: Property Tax, Sales Tax, Measure P Sales Tax, Measure A Sales Tax, Franchise Fees, Transient Occupancy Tax (TOT), Utility User Tax, and Property Tax collected in-lieu of Motor Vehicle License Fees. The major revenue sources, listed above, account for 82.0 percent of the City’s General Fund revenue for the fiscal year 2021 Proposed Budget and are anticipated to increase by \$8.3 million over the fiscal year 2020 Adopted Budget.

The following table compares all the revenue categories for the fiscal year 2021 Proposed Budget to the fiscal year 2020 Adopted Budget revenue categories and provides the actual revenues for fiscal year 2018 and fiscal year 2019 for historical information.

General Fund Revenues

In Thousands (000)

Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	Change
Property Taxes	\$ 34,304	\$ 36,419	\$ 36,361	\$ 37,556	\$ 1,195
Sales Tax	32,824	36,954	35,128	36,932	1,804
Sales Tax - Measure P	18,161	20,016	18,266	20,020	1,754
Sales Tax - Measure A	-	14,088	18,266	20,020	1,754
Franchise Fees	11,750	12,121	11,926	12,405	479
Utility Users Taxes	5,563	4,883	5,633	5,233	(400)
Transient Occupancy Taxes	4,105	4,502	4,358	4,927	569
Motor Vehicle License Fees	21,202	22,353	22,540	23,701	1,162
Development Revenue	1,851	1,667	1,482	2,034	552
Licenses and Permits	1,353	2,185	1,451	1,467	15
Fines, Forfeitures & Penalties	1,332	1,464	1,267	1,230	(37)
Use of Money and Property	2,841	4,019	3,065	2,969	(96)
Other Local Taxes	2,732	2,941	2,598	3,125	527
Police Grants	2,038	527	820	830	11
Other Agency Revenue	1,875	1,545	1,255	1,453	198
Charges for Services	8,604	9,815	6,929	8,110	1,181
Interfund Reimbursements	9,951	10,660	10,544	9,978	(567)
Other Revenues	4,504	2,065	1,254	2,383	1,130
Transfers From Other Funds	10,595	11,928	13,823	12,315	(1,508)
TOTAL General Fund Revenues	\$ 175,586	\$ 200,153	\$ 196,967	\$ 206,689	\$ 9,723

SIGNIFICANT REVENUE CHANGES

Significant changes impacting the fiscal year 2021 Proposed Budget revenues include:

- Projected increase of approximately \$1.2 million in property taxes
- Projected increase of approximately \$1.8 million in sales tax revenue
- Increase of approximately \$1.2 million in Motor Vehicle License Fees over the fiscal year 2020 Adopted Budget amounts
- Increase of \$1.8 million in both Measure P and Measure A Sales Tax revenues over the fiscal year 2020 Adopted Budget projections
- Collective increase of approximately \$0.6 million in projected Franchise Fees, Utility User Taxes, and TOT.

MAJOR REVENUE CHANGES BY CATEGORY

The following summarizes the significant changes within the revenue categories:

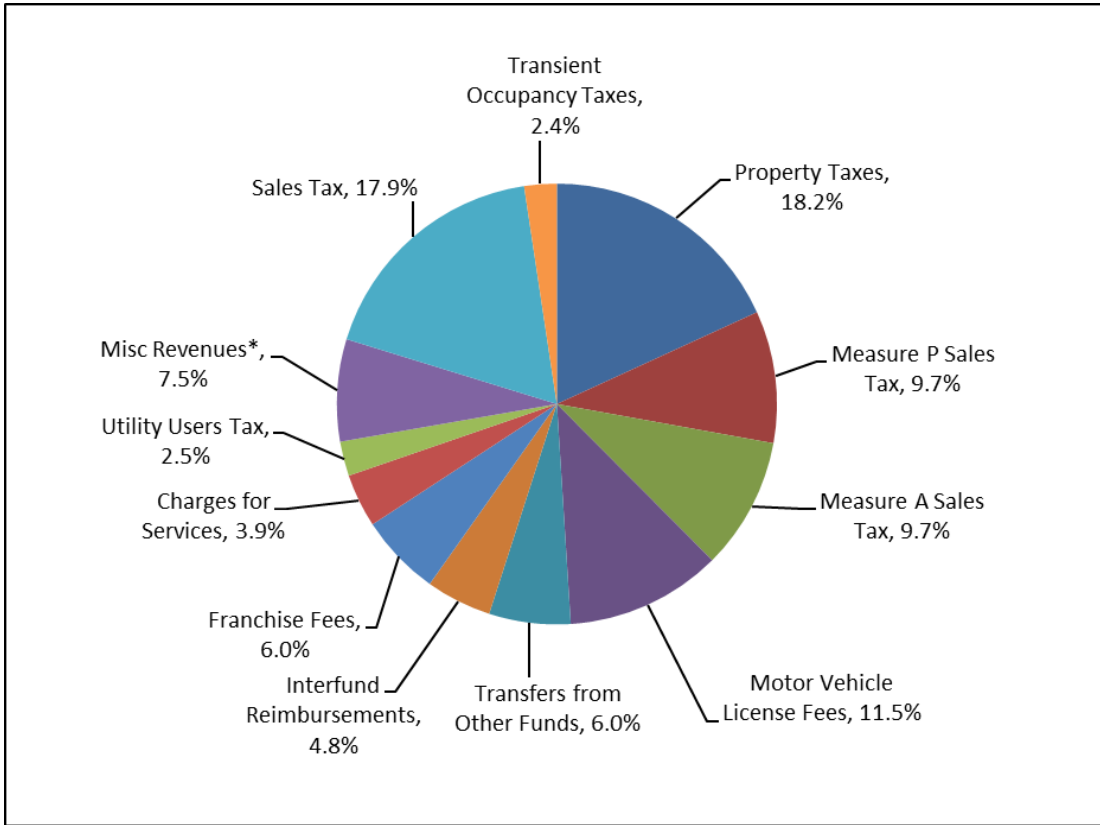
- Property Taxes – For fiscal year 2021, property taxes are anticipated to total \$37.6 million, which accounts for 18.2 percent of the General Fund revenue budget. This category reflects an increase of \$1.2 million or 3.3 percent over the prior year adopted budget.
- Sales Tax – Sales tax revenue represents the second largest revenue source for the City, falling closely behind property taxes. The fiscal year 2021 Proposed Budget projects \$36.9 million to be collected in sales tax revenue. This revenue source represents 17.9 percent of the fiscal year 2021 Proposed General Fund revenue budget. When compared to the prior fiscal year adopted budget, Sales Tax revenues for fiscal year 2021 are projected to increase

by \$1.8 million or 5.1 percent. This is exclusive of the Measure P and Measure A Sales Tax revenues.

- **Measure P Sales Tax** – The City of Chula Vista voters approved the Measure P Sales Tax Measure in November 2016. Measure P is a temporary, ten-year, half-cent sales tax dedicated by the City to funding high priority deferred maintenance items. Collection of the revenue began in fiscal year 2017 and fiscal year 2018 was the first full year the City received Measure P revenue. The fiscal year 2021 Proposed Budget projects \$20.0 million in Measure P Sale Tax revenues, which is an increase of approximately \$1.8 million or 9.6 percent over the fiscal year 2020 Adopted Budget. The full amount of revenue collected for Measure P is transferred out from the General Fund to the Measure P fund. The General Fund only serves as a conduit for these funds and provides no net impact to the General Fund.
- **Measure A Sales Tax** – The City of Chula Vista voters approved the Measure A Sales Tax Measure in June 2018. Measure A is a one-half cent Sales Tax increase to address identified critical needs and enhance public safety staffing. This sales tax will remain in place until and unless the voters repeal it. The fiscal year 2021 Proposed Budget projects \$20.0 million in revenue for this revenue, which is an increase of approximately \$1.8 million or 9.6 percent over the fiscal year 2020 Adopted Budget. The full amount of revenue collected for Measure A is transferred out from the General Fund to the Measure A fund. The General Fund only serves as a conduit for these funds. Per the Measure A approved Intended Public Safety Expenditure Plan, several city departments, such as human resources and information technology, receive reimbursements from Measure A for staff time used supporting Measure A (public safety) operations. These reimbursements are counted as department generated revenues within the respective support departments.
- **Property tax collected In-lieu of Motor Vehicle License Fees (MVLf)** – The fiscal year 2021 Proposed Budget for the MVLf is \$23.7 million, reflecting an increase of approximately \$1.2 million over the fiscal year 2020 Adopted Budget amount. Beginning in fiscal year 2006, due to a change in revenue allocation resulting from the Budget Act of 2006, MVLf revenues are projected to grow in proportion to the change in gross assessed property valuation. As such, this revenue category reflects a 5.2 percent increase from fiscal year 2020 amounts, similar to the property tax revenue category.
- **Franchise Fees** – For the fiscal year 2021 Proposed Budget, Franchise Fees are anticipated to increase by \$0.5 million from the fiscal year 2020 Adopted Budget. Franchise fees are collected from three primary sources: gas & electric, trash collection, and cable receipts. Gas & electric and trash revenues are anticipated to slightly decrease slightly for fiscal year 2021.
- **Transient Occupancy Taxes (TOT)** – Transient occupancy tax revenues are projected to increase from \$4.4 million in fiscal year 2020 to \$4.9 million in fiscal year 2021, an increase of \$0.6 million or 13.0 percent from the fiscal year 2020 Adopted Budget. A conservative growth assumption is used for this category as the impact of the new hotels to surrounding lodging may affect the overall growth in TOT.
- **Utility Users Tax (UUT)** – UUT revenues are estimated at \$5.2 million for fiscal year 2021. The fiscal year 2021 Proposed Budget anticipates very moderate growth in this revenue category year over year. The Proposed Budget projects a decrease of approximately \$400,000 or 7.1 percent, over fiscal year 2020 Adopted Budget amounts.

The chart below illustrates the adopted fiscal year 2021 revenues by revenue category.

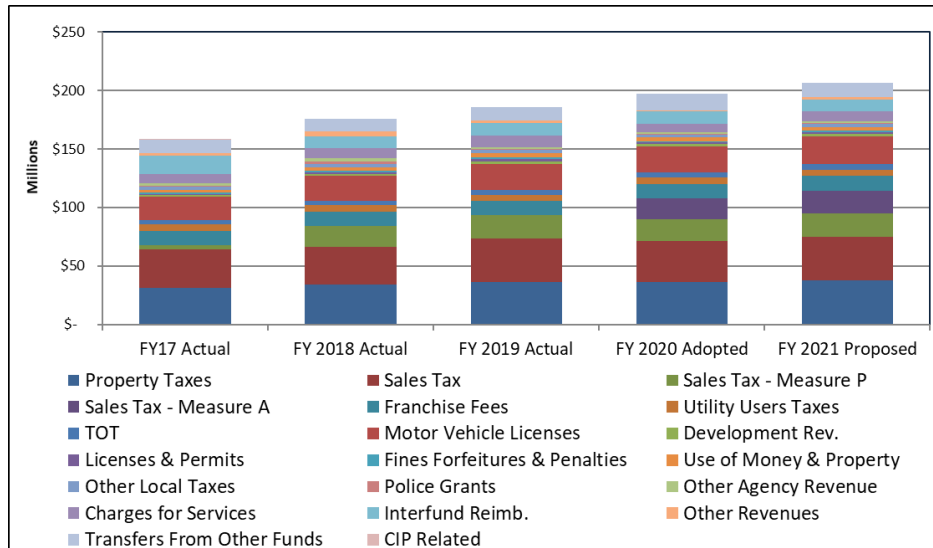
General Fund Revenues by Category
Fiscal Year 2021



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

The chart below shows the City’s historical revenue collection from fiscal year 2017 to the fiscal year 2021 proposed budget revenue amounts.

Historical and Estimated General Fund Revenue Sources
Fiscal Years 2017 – 2021



MAJOR REVENUE SOURCES

The following is a description of the City’s major revenue sources along with a brief discussion of the trends impacting these revenues for fiscal year 2021.

Sales Tax

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

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

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

With the approval of Measure P and Measure A, the City receives 2.0% of sales tax revenue applied to all taxable retail sales occurring within the City limits. In addition, Measure P and Measure A will produce additional sales taxes on vehicles purchased outside of City limits by Chula Vista residents. Measure P began on April 1, 2017 and Measure A became effective October 1, 2018. The measures are projected to generate approximately \$40.0 million in revenue in fiscal year 2021. The General Fund will serve as a pass-through for these revenues; these funds will ultimately be recognized as a Transfer Out to the Measure P and Measure A Sales Tax Funds.

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

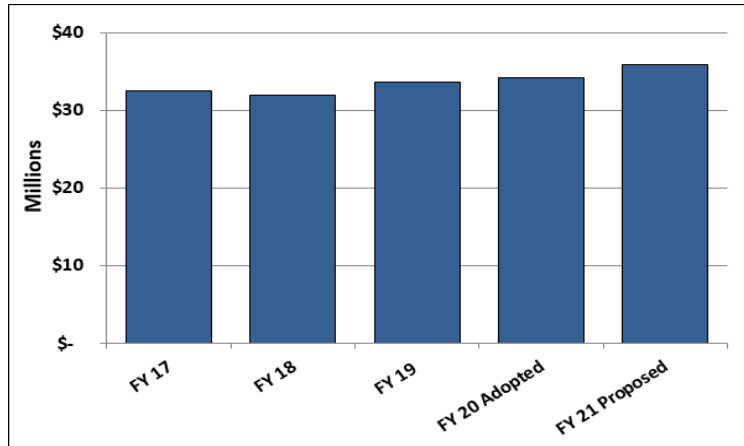
Sales tax revenue (exclusive of Measure P and Measure A) is the City’s second largest discretionary revenue source, accounting for 17.9 percent of total revenue for the General Fund in the fiscal year 2021 Proposed Budget.

Consumer spending has slowly increased since the last economic recession. The positive trend is expected to continue in fiscal year 2021 and Sales Tax revenue is estimated at \$36.9 million (net of Measure P and Measure A revenues) in the proposed budget. This is a change of approximately 5.1 percent or \$1.8 million when compared to the fiscal year 2020 Adopted Budget. With the addition of Measure P and Measure A revenues, Sales Tax revenues for fiscal year 2021 are projected to total \$77.0 million.

The following graphs illustrate the gradually increasing trend in Sales Tax revenues (exclusive of Measure P and Measure A Sales Tax revenues) from fiscal year 2017 to the projected amounts for fiscal year 2021; Measure P revenue collected in fiscal year 2018 to the projected amounts for fiscal year 2021; and the Measure A revenue in fiscal year 2020 Adopted Budget to the projected amounts for fiscal year 2021.

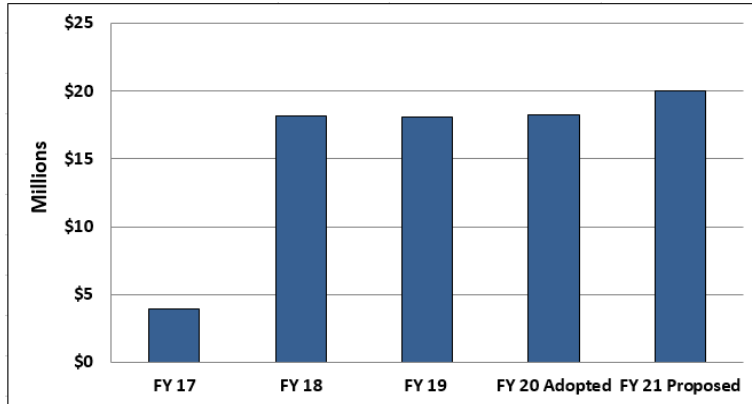
City of Chula Vista Sales Tax Revenues

Fiscal Years 2017 - 2021



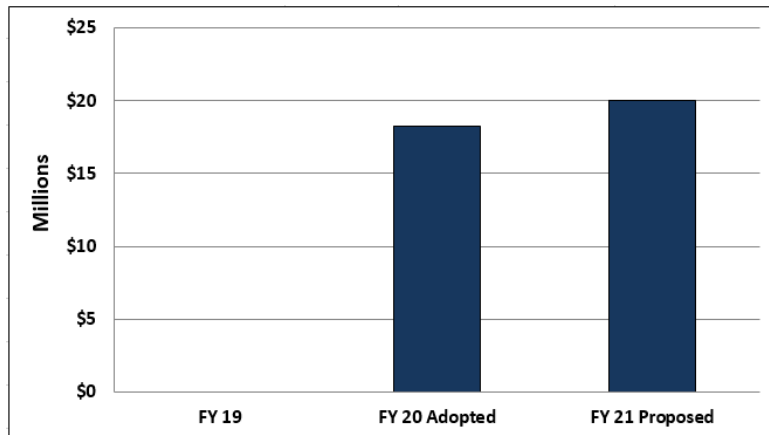
City of Chula Vista Measure P Sales Tax Revenues

Fiscal Years 2018 – 2021



City of Chula Vista Measure A Sales Tax Revenues

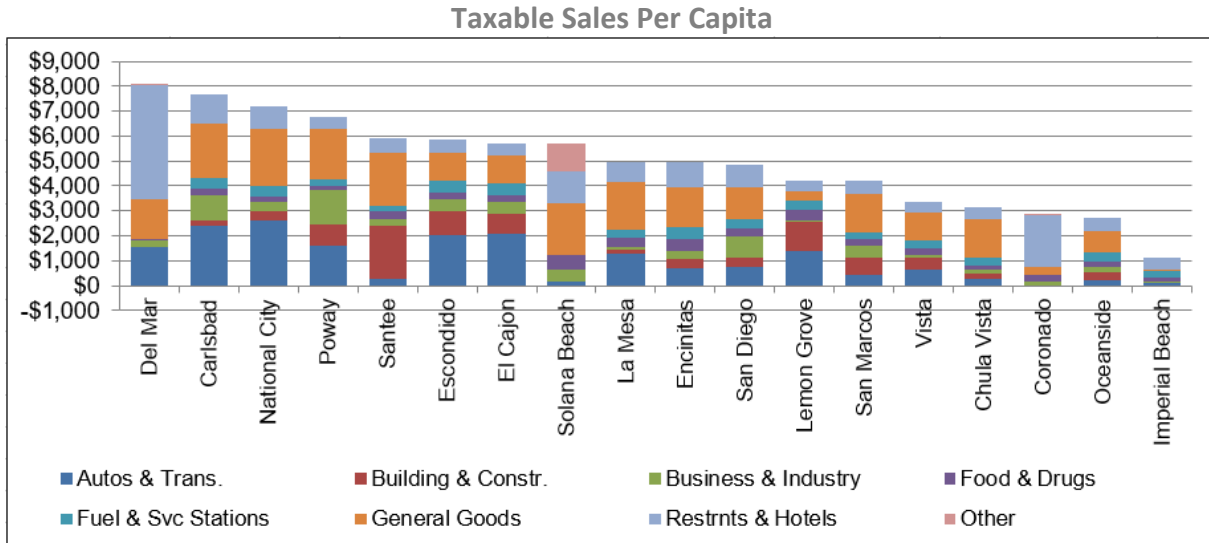
Fiscal Years 2019 – 2021



The rise in social networking and growth in the use of mobile devices, the general public has become more comfortable with online purchasing. E-Commerce has substantially altered the Sales Tax base, repositioning revenues from point of sale (dedicated City revenues) to County and State Pools, which is allocated amongst jurisdictions.

The escalation of online retail shopping has been apparent since 2015; this shift has continued to occur since this time. Based on data collected by the City’s Sales Tax consultant (HdL) the table below illustrates the variance in the taxable

sales per capita for the cities within San Diego County.



Notes:

1. Based on 4th Quarter 2019 Taxable Sales
2. Chula Vista Ranks 15th out of 18 cities in San Diego County.
3. Prior budget documents reflected Sales Tax Per Capita information, which changes the scale of the presentation presented above but does not change the City’s standing when compared to other cities.

Chula Vista also continues to be challenged in the generation of taxable sales per capita when compared to other cities in San Diego County. As noted on the previous chart, taxable sales per capita for the City is only \$3,148 while Del Mar has the highest taxable sales per capita at a rate of \$8,079. This comparison indicates that the City may lack a diverse marketplace as residents seek goods and services outside the City boundaries.

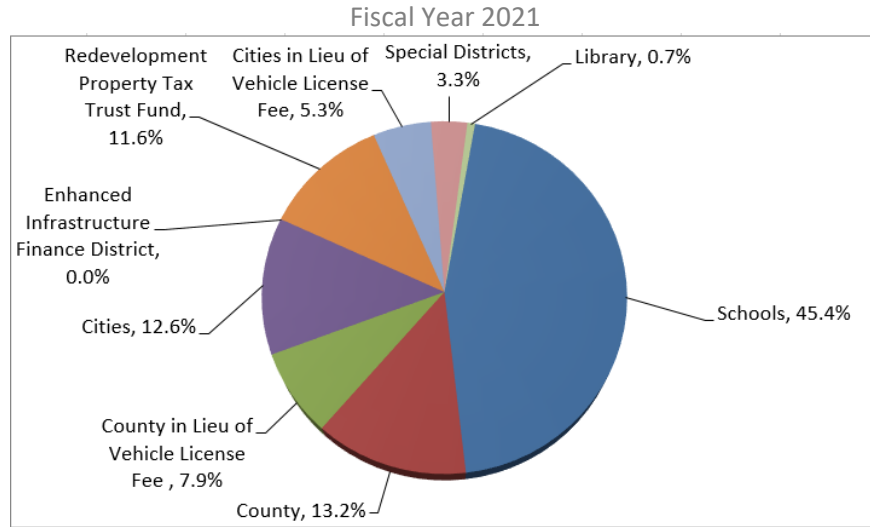
The City of Chula Vista continues to pursue development opportunities that have the potential to positively impact revenue for the City. The City has adopted a program that would increase the viability of obtaining financing for commercial, industrial and high-density residential development projects located in the Western area of the City. In Eastern Chula Vista the development of the Eastern Urban Center (Millenia) is continuing forward with the development of businesses which would increase employment opportunities in the City. While these businesses could bring more employees and residents to the City to live, shop, and dine, the projects take several years to develop and build. In the short term, the City continues to focus on new businesses looking to open in Chula Vista as well as assist existing businesses to sustain and grow their establishments.

Property Tax

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

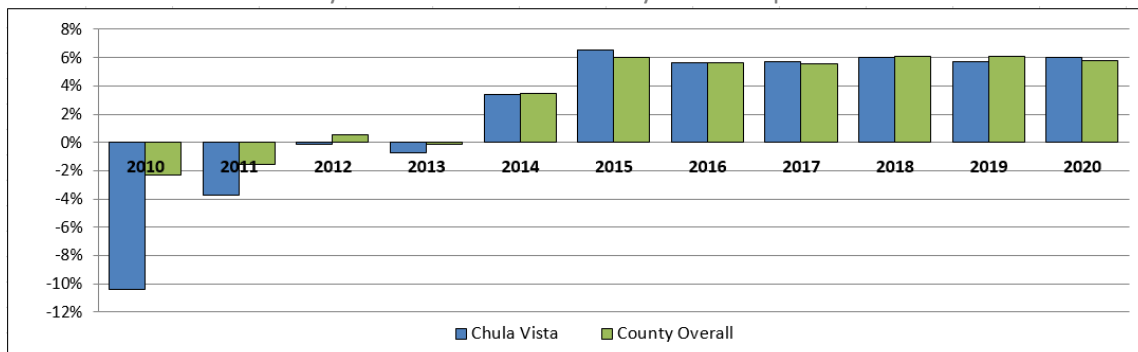
Currently, the City of Chula Vista receives approximately 12.6% of each property tax dollar. The distribution of the property tax dollar among the other local jurisdictions is depicted below.

Property Tax Dollar Distribution by Jurisdiction



Property tax revenues declined throughout the economic recession with Chula Vista being one of the hardest hit areas. During the economic recession the City’s assessed valuation dropped significantly. This history is depicted in the graph below. Since fiscal year 2014, the City’s assessed value has increased, and this positive trend is anticipated to continue into Fiscal Year 2021. This positive trend is reflected in the estimated property tax revenue.

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

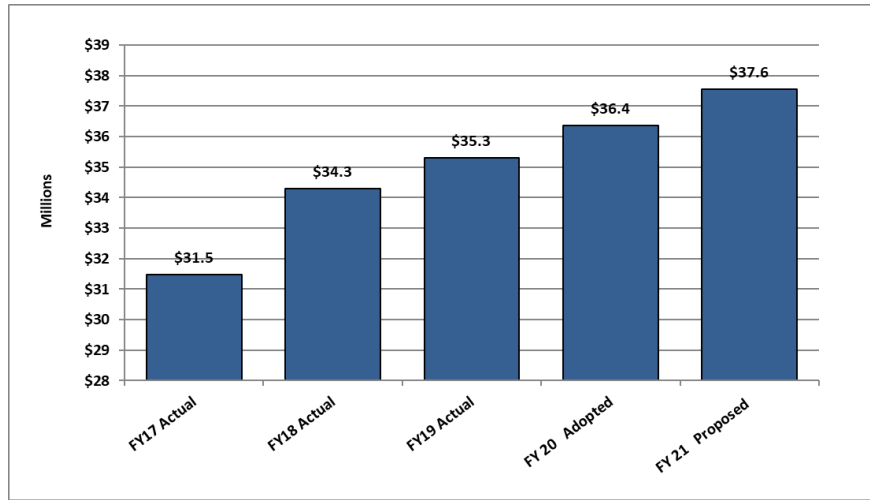


Source: County of San Diego Assessors Office.

Property tax revenues comprise the City’s largest discretionary revenue source and accounts for 18.2 percent of the total revenue for the General Fund. This revenue source is estimated at \$37.6 million in the fiscal year 2021 Proposed Budget and represents 3.3 percent or \$1.2 million increase from the fiscal year 2020 Adopted Budget. The following table illustrates the City’s property tax from fiscal year 2017 to the projected amounts for fiscal year 2021.

Property Tax Revenues

Fiscal Year 2017 – 2021

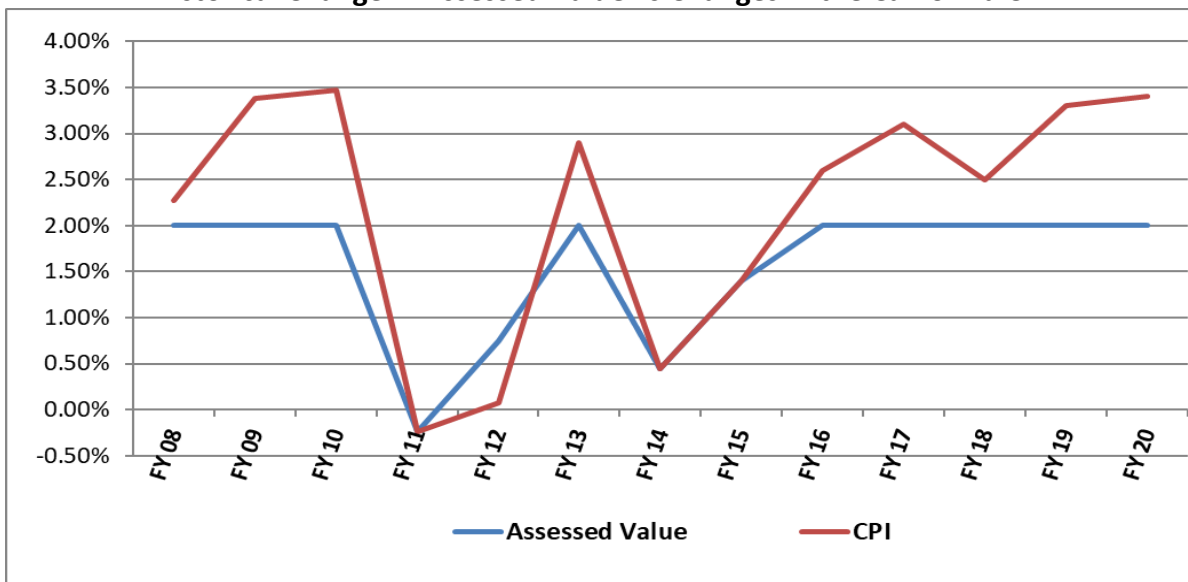


Property Tax revenues are based on a 1.0% levy on the assessed value of all real property. Under the terms of Proposition 13, which was approved in California in 1978, annual increases in the assessed value are capped at a maximum of 2% per year unless there is a change in ownership or new construction.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

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

The reductions in assessed valuations and the less than full application of the 2% growth factor to the assessment roll resulted in several years of negative or no growth in property tax revenues for the City during the recession. The following chart provides a historical comparison of the assessed valuation and the CPI from 2008 to 2020. The most recent change in the October to October CPI was 3.4 percent, which will allow for the full 2% growth rate to be applied to the assessment roll.

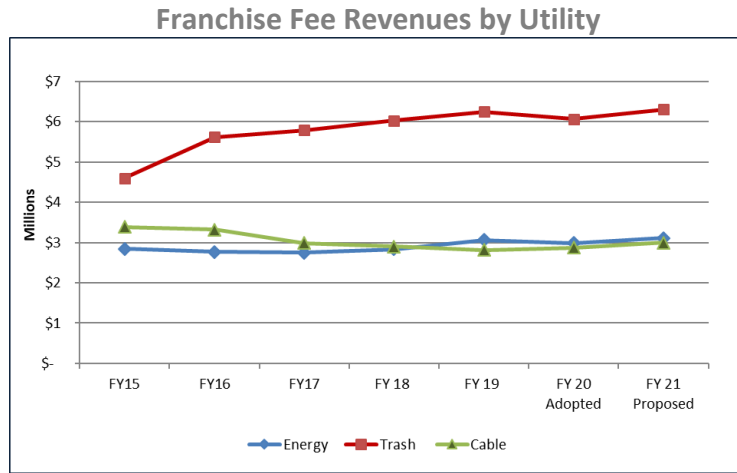
Historical Change in Assessed Value vs Changes in the California CPI



Franchise Fees

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

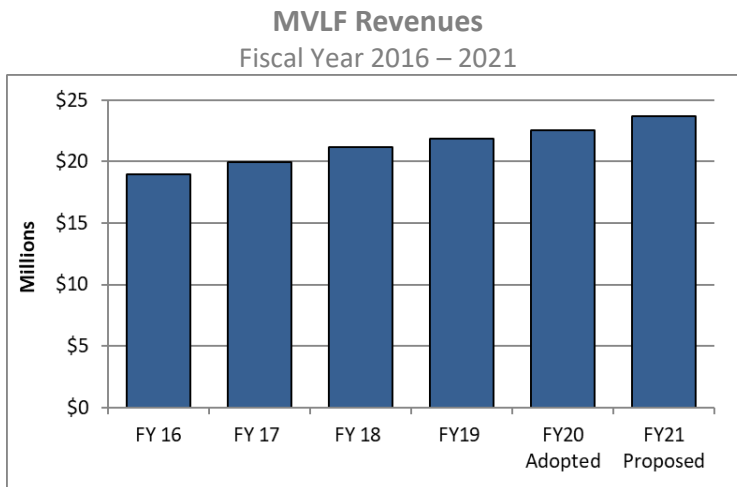
Overall, fiscal year 2021 Proposed Budget franchise fee revenues are projected to increase by \$0.5 million and represent 6.0 percent of the total fiscal year 2021 anticipated General Fund revenues. The following chart illustrates the historic and projected revenue trends for the City’s Franchise Fee revenue.



Motor Vehicle License Fees

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

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



The chart above represents MVLF revenues since fiscal year 2016 to the fiscal year 2021 Proposed Budget. In total, the

fiscal year 2021 Proposed Budget MVLF revenues are projected to increase by \$1.2 million or 5.2 percent when compared to the fiscal year 2020 Adopted Budget.

Utility Users Tax

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

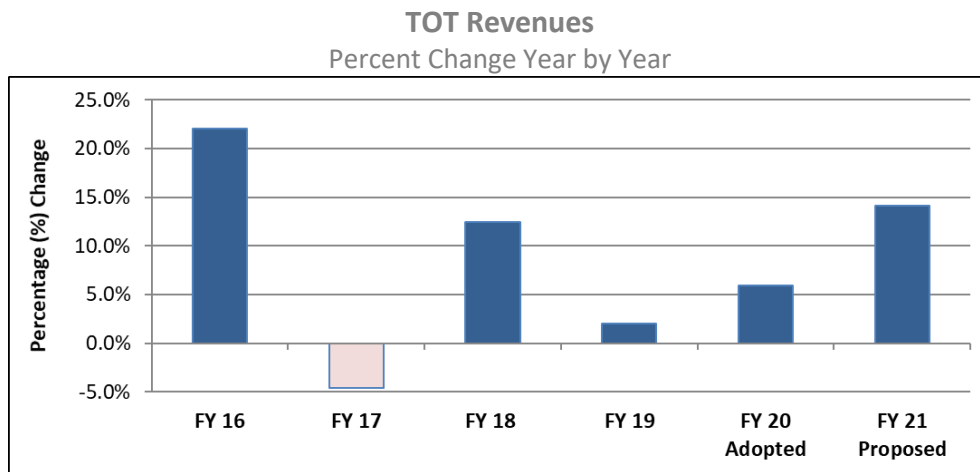
In review of current data, the UUT revenue projections are trending similar to prior year receipts and are not anticipated to achieve significant growth from fiscal year 2020 Adopted Budget projections. As such, the fiscal year 2021 Proposed Budget projections decreased approximately \$400,000 or 7.1 percent over fiscal year 2020 Adopted Budget amounts.

Transient Occupancy Tax (TOT)

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

The potential for significant revenue growth is feasible provided additional hotels are built capturing the market created by the growth in the eastern section of the City. Two new hotels are anticipated to come online in the beginning of fiscal year 2020. It is anticipated these hotels will generate new demand and positively impact TOT generation. However, as the new hotels may lure some business from existing, nearby hotels, conservative growth estimates have been applied to the fiscal year 2021 TOT projections. Additionally, the City began the enforcement of TOT collection for short-term rentals beginning in fiscal year 2020. Revenue estimates will be provided during the City’s quarterly budget monitoring presentations.

As illustrated in the following graph, during the economic recession, TOT revenue dropped due to the lack of discretionary spending by consumers. However, from fiscal year 2014 to fiscal year 2016, TOT revenues experienced positive growth. Fiscal year 2017 saw a slight decrease from prior years but a return to positive growth is anticipated for fiscal year 2020 and 2021.



Estimated TOT revenues for fiscal year 2021 are \$4.9 million. This is a \$0.6 million, or 13.0%, increase from the fiscal year 2020 Adopted Budget.

Other Revenue

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



GENERAL FUND NET COST

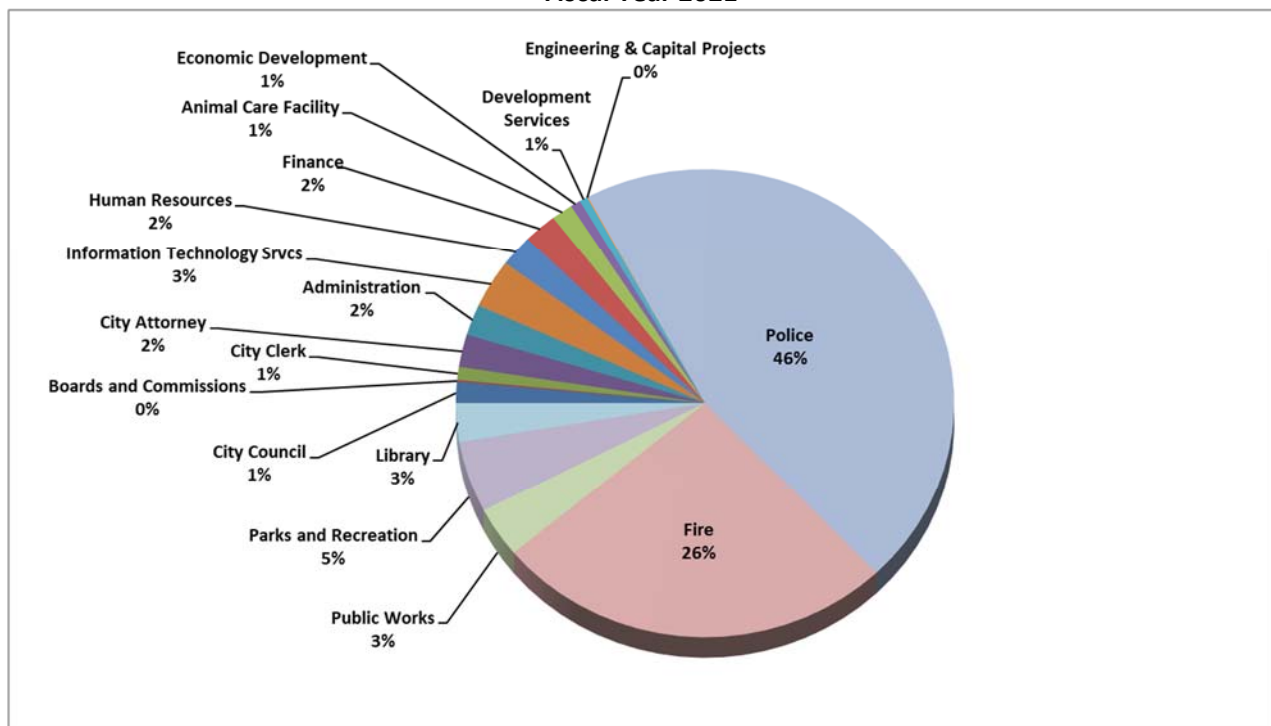
General Fund Net Cost

The fiscal year 2021 Proposed General Fund budget of \$206.7 million is based on funding from estimated department generated revenues totaling \$36.8 million and discretionary revenues totaling \$169.9 million. Department generated revenues are broadly defined as those revenues generated by a given activity (e.g. grant revenues, charges for services, licenses, permits). General revenues, or “discretionary revenues,” are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes and sales tax.

Departments that generate small amounts of revenue relative to their size generally have higher net costs, while those that generate large amounts of revenue relative to their size generally have lower net costs. The majority of discretionary revenue is allocated to public safety services, with the Police Department at 46 percent followed by the Fire Department at 26 percent. The next highest portion was allocated to the Recreation Department at 5 percent.

The following chart depicts the net cost of each department, excluding Non-Departmental, based on the fiscal year 2021 Proposed Budget.

**General Fund Net Cost by Department
Fiscal Year 2021**



Note: Revenue allocated for Measure A support departments is embedded in department generated revenue. Expense of approximately \$11.1 million added to Fire and Police Departments for Measure A expense allocations.

DEPARTMENT SUMMARY REPORTS

General Fund Department Summary



The General Fund budget funds the day-to-day operations of most City services. For fiscal year 2021 the proposed General Fund operating budget totals \$206.7 million. This funds the following departments:

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

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

GENERAL FUND NET IMPACT

FUND/DEPARTMENT	EXPENDITURES	REVENUES	NET IMPACT
100 GENERAL FUND			
(01) City Council	1,625,016	-	1,625,016
(02) Boards & Commissions	133,911	-	133,911
(03) City Clerk	1,023,234	(19,785)	1,003,449
(04) City Attorney	3,334,408	(844,215)	2,490,193
(05) Administration	2,565,311	(193,847)	2,371,464
(06) Information Technology	3,901,104	(122,085)	3,779,019
(07) Human Resources	2,777,849	(382,386)	2,395,463
(08) Finance	3,880,994	(1,494,251)	2,386,743
(09) Non-Departmental	50,086,136	(169,878,903)	(119,792,767)
(10) Animal Care Facility	2,841,013	(1,191,670)	1,649,343
(11) Economic Development	1,929,793	(1,194,432)	735,361
(12) Development Services	2,790,135	(2,169,772)	620,363
(13) Engineering/Capital Projects	10,088,285	(8,728,599)	1,359,686
(14) Police	58,282,874	(5,967,909)	52,314,965
(15) Fire	34,231,070	(3,869,085)	30,361,985
(16) Public Works	12,146,127	(7,185,857)	4,960,270
(17) Parks and Recreation	11,096,351	(2,672,841)	8,423,510
(18) Library	4,013,586	(831,560)	3,182,026
100 GENERAL FUND TOTAL	206,747,197	(206,747,197)	-

(01) CITY COUNCIL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	802,028	820,980	922,811	960,336
Hourly Wages	87,808	63,251	-	-
Health Benefits	235,047	168,938	184,827	202,308
Retirement Benefits	266,115	289,427	263,073	263,289
Other Personnel Expense	110,518	109,216	85,948	88,706
Personnel Expenses Subtotal	1,501,516	1,451,813	1,456,659	1,514,639
Non-Personnel Expenses				
Supplies and Services	38,797	48,234	105,880	105,880
Other Capital	-	-	3,190	3,190
Utilities	728	734	1,307	1,307
Non-Personnel Expenses Subtotal	39,526	48,968	110,377	110,377
TOTAL EXPENDITURES	\$ 1,541,042	\$ 1,500,781	\$ 1,567,036	\$ 1,625,016
REVENUES				
Other Revenue	-	(323)	-	-
TOTAL REVENUES	\$ -	\$ (323)	\$ -	\$ -
NET PROGRAM EXPENDITURES	\$ 1,541,042	\$ 1,500,458	\$ 1,567,036	\$ 1,625,016
REVENUE RECOVERY %	0%	0%	N/A	N/A
AUTHORIZED FULL TIME POSITIONS	14.00	14.00	14.00	14.00

(02) BOARDS & COMMISSIONS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Overtime	73	-	-	-
Other Personnel Expense	1	-	-	-
Personnel Expenses Subtotal	74	-	-	-
Non-Personnel Expenses				
Supplies and Services	15,953	10,453	11,841	133,911
Non-Personnel Expenses Subtotal	15,953	10,453	11,841	133,911
TOTAL EXPENDITURES	\$ 16,027	\$ 10,453	\$ 11,841	\$ 133,911
NET PROGRAM EXPENDITURES	\$ 16,027	\$ 10,453	\$ 11,841	\$ 133,911
REVENUE RECOVERY %	0%	0%	0%	0%
AUTHORIZED FULL TIME POSITIONS	0.00	0.00	0.00	0.00

(03) CITY CLERK

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	446,646	437,539	545,911	533,898
Hourly Wages	18,742	24,403	19,380	20,126
Health Benefits	92,931	73,161	89,594	97,237
Retirement Benefits	151,275	160,521	153,843	157,221
Other Personnel Expense	54,336	64,909	49,929	58,410
Personnel Expenses Subtotal	763,930	760,533	858,657	866,892
Non-Personnel Expenses				
Supplies and Services	243,283	227,957	159,285	155,932
Utilities	425	357	688	410
Non-Personnel Expenses Subtotal	243,708	235,056	159,973	156,342
TOTAL EXPENDITURES	\$ 1,007,638	\$ 995,590	\$ 1,018,630	\$ 1,023,234
REVENUES				
Charges for Services	(8,080)	(8,118)	(5,000)	(8,085)
Other Revenue	(11,797)	(20,992)	(4,000)	(11,700)
TOTAL REVENUES	\$ (19,877)	\$ (29,110)	\$ (9,000)	\$ (19,785)
NET PROGRAM EXPENDITURES	\$ 987,761	\$ 966,480	\$ 1,009,630	\$ 1,003,449
REVENUE RECOVERY %	2%	3%	1%	2%
AUTHORIZED FULL TIME POSITIONS	6.00	6.00	6.00	6.00

(04) CITY ATTORNEY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,650,708	1,640,947	1,950,081	1,994,002
Hourly Wages	-	-	1,852	1,923
Overtime	441	767	-	500
Health Benefits	248,975	197,397	216,299	252,819
Retirement Benefits	531,612	589,719	566,157	562,913
Other Personnel Expense	128,493	114,048	152,198	155,572
Personnel Expenses Subtotal	2,560,229	2,542,879	2,886,587	2,967,729
Non-Personnel Expenses				
Supplies and Services	291,279	294,740	308,800	360,374
Other Capital	-	16,298	4,948	4,948
Utilities	1,061	865	1,856	1,357
Non-Personnel Expenses Subtotal	292,339	311,904	315,604	366,679
TOTAL EXPENDITURES	\$ 2,852,568	\$ 2,854,783	\$ 3,202,191	\$ 3,334,408
REVENUES				
Charges for Services	(63,667)	(259,008)	(319,192)	(567,766)
Other Revenue	(95,861)	(52,228)	(295,126)	(276,449)
TOTAL REVENUES	\$ (159,528)	\$ (311,236)	\$ (614,318)	\$ (844,215)
NET PROGRAM EXPENDITURES	\$ 2,693,040	\$ 2,543,547	\$ 2,587,873	\$ 2,490,193
REVENUE RECOVERY %	6%	11%	19%	25%
AUTHORIZED FULL TIME POSITIONS	14.00	14.00	15.00	17.00

(05) ADMINISTRATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,281,379	1,274,148	1,244,887	1,426,013
Health Benefits	158,902	131,989	139,367	168,461
Retirement Benefits	385,152	430,039	376,918	404,606
Other Personnel Expense	176,061	201,580	187,619	214,519
Personnel Expenses Subtotal	2,001,494	2,037,756	1,948,791	2,213,599
Non-Personnel Expenses				
Supplies and Services	112,600	156,031	150,187	350,880
Other Capital	-	-	3,416	-
Utilities	812	787	832	832
Non-Personnel Expenses Subtotal	113,411	156,818	154,435	351,712
TOTAL EXPENDITURES	\$ 2,114,905	\$ 2,194,574	\$ 2,103,226	\$ 2,565,311
REVENUES				
Charges for Services	(3,350)	(161,153)	(22,706)	(27,847)
Other Revenue	(259)	(6)	-	(166,000)
TOTAL REVENUES	\$ (3,609)	\$ (161,159)	\$ (22,706)	\$ (193,847)
NET PROGRAM EXPENDITURES	\$ 2,111,296	\$ 2,033,415	\$ 2,080,520	\$ 2,371,464
REVENUE RECOVERY %	0%	7%	1%	8%
AUTHORIZED FULL TIME POSITIONS	10.00	10.00	10.00	10.00

(06) INFORMATION TECHNOLOGY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,469,438	1,452,862	1,543,986	1,551,484
Overtime	395	810	-	-
Health Benefits	255,413	203,811	206,167	234,055
Retirement Benefits	457,137	505,847	455,554	441,344
Other Personnel Expense	138,831	148,763	143,791	142,049
Personnel Expenses Subtotal	2,321,214	2,312,093	2,349,498	2,368,932
Non-Personnel Expenses				
Supplies and Services	1,286,088	1,195,163	1,335,947	1,440,980
Other Capital	5,311	10,688	87,890	87,890
Utilities	3,084	3,357	11,907	3,302
Non-Personnel Expenses Subtotal	1,294,483	1,209,371	1,435,744	1,532,172
TOTAL EXPENDITURES	\$ 3,615,698	\$ 3,521,464	\$ 3,785,242	\$ 3,901,104
REVENUES				
Charges for Services	(10,860)	(102,402)	(110,987)	(113,185)
Other Revenue	(26,732)	(212)	(20,000)	-
Transfers In	-	-	(8,900)	(8,900)
TOTAL REVENUES	\$ (37,592)	\$ (102,713)	\$ (139,887)	\$ (122,085)
NET PROGRAM EXPENDITURES	\$ 3,578,106	\$ 3,418,751	\$ 3,645,355	\$ 3,779,019
REVENUE RECOVERY %	1%	3%	4%	3%
AUTHORIZED FULL TIME POSITIONS	17.00	17.00	17.00	17.00

(07) HUMAN RESOURCES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,254,299	1,333,275	1,691,120	1,536,292
Hourly Wages	84,698	37,036	28,560	12,100
Overtime	355	-	221	-
Health Benefits	248,726	205,827	244,467	243,041
Retirement Benefits	436,776	490,155	493,497	447,499
Other Personnel Expense	118,872	106,144	129,158	112,774
Personnel Expenses Subtotal	2,143,725	2,172,436	2,587,023	2,351,706
Non-Personnel Expenses				
Supplies and Services	418,211	340,504	418,970	421,786
Other Capital	2,063	2,243	8,972	2,500
Utilities	1,851	1,911	1,457	1,857
Non-Personnel Expenses Subtotal	422,125	344,657	429,399	426,143
TOTAL EXPENDITURES	\$ 2,565,850	\$ 2,517,093	\$ 3,016,422	\$ 2,777,849
REVENUES				
Charges for Services	(124,194)	(236,786)	(335,479)	(268,886)
Other Revenue	(109,808)	(54,947)	(70,000)	(72,500)
Transfers In	(40,749)	(40,749)	(35,000)	(41,000)
TOTAL REVENUES	\$ (274,750)	\$ (332,481)	\$ (440,479)	\$ (382,386)
NET PROGRAM EXPENDITURES	\$ 2,291,100	\$ 2,184,612	\$ 2,575,943	\$ 2,395,463
REVENUE RECOVERY %	11%	13%	15%	14%
AUTHORIZED FULL TIME POSITIONS	16.00	16.00	17.00	17.50

(08) FINANCE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,994,180	2,010,169	2,235,635	2,162,378
Hourly Wages	53,381	94,098	64,380	31,766
Overtime	26,926	16,072	-	-
Health Benefits	415,116	337,841	358,833	383,208
Retirement Benefits	666,319	722,840	662,749	630,755
Other Personnel Expense	212,338	213,780	183,916	192,860
Personnel Expenses Subtotal	3,368,259	3,394,799	3,505,513	3,400,967
Non-Personnel Expenses				
Supplies and Services	378,475	341,411	434,056	474,827
Other Expenses	7,614	-	-	-
Other Capital	514	2,413	15,499	2,500
Utilities	1,914	2,663	2,212	2,700
Non-Personnel Expenses Subtotal	388,517	346,534	451,767	480,027
TOTAL EXPENDITURES	\$ 3,756,776	\$ 3,741,333	\$ 3,957,280	\$ 3,880,994
REVENUES				
Other Local Taxes	(59,644)	(76,076)	(55,000)	(70,000)
Licenses and Permits	(8,567)	(8,498)	(14,000)	(8,500)
Fines and Penalties	(1,691)	(1,780)	(30,000)	(5,000)
Use of Money and Property	(1,858)	(650)	-	-
Charges for Services	(100,727)	(420,861)	(203,194)	(392,701)
Other Revenue	(910,565)	(550,589)	(683,634)	(618,050)
Transfers In	(371,068)	(457,283)	(348,500)	(400,000)
TOTAL REVENUES	\$ (1,454,121)	\$ (1,515,736)	\$ (1,334,328)	\$ (1,494,251)
NET PROGRAM EXPENDITURES	\$ 2,302,656	\$ 2,225,597	\$ 2,622,952	\$ 2,386,743
REVENUE RECOVERY %	39%	41%	34%	39%
AUTHORIZED FULL TIME POSITIONS	28.00	28.00	28.00	28.00

(09) NON-DEPARTMENTAL

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	133,350	-	(539,793)	(1,369,141)
Health Benefits	-	12,638	41,010	20,000
Retirement Benefits	118,478	137,132	100,000	100,000
Other Personnel Expense	205,988	206,276	244,800	244,800
Personnel Expenses Subtotal	457,816	356,046	(153,983)	(1,004,341)
Non-Personnel Expenses				
Supplies and Services	1,877,378	3,516,568	1,668,697	2,991,916
Other Expenses	655,692	685,180	454,622	527,533
Other Capital	2,629,425	1,154,697	-	-
Utilities	49	2,626	3,984	2,600
Transfers Out	24,814,083	39,035,608	42,207,076	47,568,428
CIP Project Expenditures	146,748	26,314	-	-
Non-CIP Project Expenditures	351,408	39,939	-	-
Non-Personnel Expenses Subtotal	30,474,783	44,460,952	44,334,379	51,090,477
TOTAL EXPENDITURES	\$ 30,932,598	\$ 44,816,998	\$ 44,180,396	\$ 50,086,136
REVENUES				
Property Taxes	(55,506,742)	(58,772,142)	(58,900,588)	(61,256,996)
Other Local Taxes	(75,075,328)	(95,429,076)	(96,119,816)	(103,592,384)
Licenses and Permits	(2,178)	(769,611)	-	(2,000)
Use of Money and Property	(1,594,815)	(2,876,066)	(1,952,495)	(1,867,051)
Revenue from Other Agencies	(1,964,332)	(511,262)	(228,246)	(428,246)
Charges for Services	(49,180)	-	-	-
Other Revenue	(4,003,173)	(1,748,108)	(1,170,221)	(703,000)
Transfers In	(2,007,297)	(1,937,165)	(3,522,334)	(2,029,226)
TOTAL REVENUES	\$ (140,203,044)	\$ (162,043,829)	\$ (161,893,700)	\$ (169,878,903)
NET PROGRAM EXPENDITURES	\$ (109,270,445)	\$ (117,226,831)	\$ (117,713,304)	\$ (119,792,767)
REVENUE RECOVERY %	N/A	N/A	N/A	N/A
AUTHORIZED FULL TIME POSITIONS	0.00	0.00	0.00	0.00

(10) ANIMAL CARE FACILITY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,235,890	1,257,023	1,307,848	1,252,121
Hourly Wages	230,362	213,397	176,369	228,670
Overtime	70,521	94,085	52,607	98,122
Health Benefits	313,562	283,679	304,504	309,936
Retirement Benefits	413,852	457,829	393,493	386,533
Other Personnel Expense	151,284	155,951	113,579	116,090
Personnel Expenses Subtotal	2,415,471	2,461,964	2,348,400	2,391,472
Non-Personnel Expenses				
Supplies and Services	477,747	372,378	351,950	351,950
Other Expenses	5,094	5,233	4,500	4,500
Other Capital	75	4,973	6,282	6,282
Utilities	49,798	51,993	42,296	33,609
Internal Service Charges	-	48,385	53,200	53,200
Non-Personnel Expenses Subtotal	532,714	482,962	458,228	449,541
TOTAL EXPENDITURES	\$ 2,948,185	\$ 2,944,926	\$ 2,806,628	\$ 2,841,013
REVENUES				
Licenses and Permits	(162,007)	(144,747)	(175,300)	(150,000)
Fines and Penalties	(37,381)	(31,625)	(20,000)	(20,000)
Use of Money and Property	(104)	(268)	-	-
Charges for Services	(235,983)	(333,376)	(279,800)	(287,700)
Other Revenue	(881,046)	(724,459)	(778,970)	(733,970)
TOTAL REVENUES	\$ (1,316,521)	\$ (1,252,694)	\$ (1,254,070)	\$ (1,191,670)
NET PROGRAM EXPENDITURES	\$ 1,631,664	\$ 1,692,232	\$ 1,552,558	\$ 1,649,343
REVENUE RECOVERY %	45%	43%	45%	42%
AUTHORIZED FULL TIME POSITIONS	21.75	21.75	21.25	21.25

(11) ECONOMIC DEVELOPMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,147,294	1,210,340	1,291,677	1,088,692
Hourly Wages	53,816	8,034	6,151	737
Overtime	2,379	2,506	-	-
Health Benefits	203,697	185,162	189,425	185,175
Retirement Benefits	379,582	414,599	380,906	353,780
Other Personnel Expense	117,275	107,419	108,985	103,005
Personnel Expenses Subtotal	1,904,043	1,928,060	1,977,144	1,731,389
Non-Personnel Expenses				
Supplies and Services	116,748	168,714	168,422	195,154
Other Capital	-	-	1,520	-
Utilities	2,751	3,484	2,497	3,250
Non-Personnel Expenses Subtotal	119,499	241,477	172,439	198,404
TOTAL EXPENDITURES	\$ 2,023,542	\$ 2,169,537	\$ 2,149,583	\$ 1,929,793
REVENUES				
Use of Money and Property	(102)	-	-	-
Charges for Services	(12,313)	(421)	-	-
Other Revenue	(1,195,633)	(1,064,790)	(1,062,970)	(1,184,098)
Transfers In	(10,334)	(10,334)	(10,334)	(10,334)
TOTAL REVENUES	\$ (1,218,382)	\$ (1,075,546)	\$ (1,073,304)	\$ (1,194,432)
NET PROGRAM EXPENDITURES	\$ 805,160	\$ 1,093,991	\$ 1,076,279	\$ 735,361
REVENUE RECOVERY %	60%	50%	50%	62%
AUTHORIZED FULL TIME POSITIONS	14.00	15.00	14.00	14.00

Budget Restructuring:

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

(12) DEVELOPMENT SERVICES

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,525,717	1,537,511	1,703,548	1,709,086
Hourly Wages	36,726	38,150	28,517	29,615
Overtime	116	1,469	1,632	1,000
Health Benefits	317,808	250,010	281,290	309,764
Retirement Benefits	491,599	556,672	502,716	469,987
Other Personnel Expense	141,163	135,482	126,688	124,698
Personnel Expenses Subtotal	2,513,128	2,519,294	2,644,391	2,644,150
Non-Personnel Expenses				
Supplies and Services	134,111	103,547	174,894	109,100
Other Expenses	35,596	12,950	12,000	11,000
Other Capital	-	-	500	-
Utilities	1,915	2,111	2,375	2,250
Internal Service Charges	-	21,092	23,635	23,635
Non-Personnel Expenses Subtotal	171,622	139,700	213,404	145,985
TOTAL EXPENDITURES	\$ 2,684,751	\$ 2,658,993	\$ 2,857,795	\$ 2,790,135
REVENUES				
Licenses and Permits	(492,776)	(520,807)	(395,000)	(518,000)
Fines and Penalties	(343,585)	(402,026)	(345,016)	(309,000)
Charges for Services	(195,501)	(298,755)	(195,170)	(218,300)
Other Revenue	(65,816)	(18,831)	(103,977)	(29,000)
Transfers In	(968,472)	(1,095,472)	(1,095,472)	(1,095,472)
TOTAL REVENUES	\$ (2,066,150)	\$ (2,335,891)	\$ (2,134,635)	\$ (2,169,772)
NET PROGRAM EXPENDITURES	\$ 618,601	\$ 323,103	\$ 723,160	\$ 620,363
REVENUE RECOVERY %	77%	88%	75%	78%
AUTHORIZED FULL TIME POSITIONS	20.00	20.00	20.00	20.00

(13) ENGINEERING/CAPITAL PROJECTS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	4,030,692	4,291,404	4,668,558	5,336,020
Hourly Wages	26,539	19,599	38,307	23,975
Overtime	79,134	79,395	125,872	79,959
Health Benefits	694,139	608,941	642,591	831,795
Retirement Benefits	1,299,800	1,483,537	1,373,667	1,527,427
Other Personnel Expense	345,652	368,185	380,667	436,634
Personnel Expenses Subtotal	6,475,957	6,851,061	7,229,662	8,235,810
Non-Personnel Expenses				
Supplies and Services	337,593	273,173	366,082	323,097
Other Expenses	60,924	93,181	108,500	95,000
Other Capital	6,414	-	10,000	5,000
Utilities	937,796	856,857	863,671	856,943
Internal Service Charges	-	124,764	144,696	185,599
Transfers Out	388,146	387,619	386,611	386,836
Non-Personnel Expenses Subtotal	1,730,874	1,735,593	1,879,560	1,852,475
TOTAL EXPENDITURES	\$ 8,206,831	\$ 8,586,654	\$ 9,109,222	\$ 10,088,285
REVENUES				
Licenses and Permits	(109,402)	(67,322)	(105,966)	(80,000)
Fines and Penalties	-	-	-	-
Charges for Services	(1,856,576)	(1,907,832)	(1,103,212)	(2,284,453)
Other Revenue	(3,991,270)	(4,360,227)	(5,137,262)	(5,174,718)
Revenue from Other Agencies	(2,000)	(1,000)	-	-
Use of Money and Property	-	(655)	-	-
Transfers In	(1,103,094)	(1,114,747)	(1,189,428)	(1,189,428)
TOTAL REVENUES	\$ (7,062,343)	\$ (7,451,782)	\$ (7,535,868)	\$ (8,728,599)
NET PROGRAM EXPENDITURES	\$ 1,144,488	\$ 1,134,872	\$ 1,573,354	\$ 1,359,686
REVENUE RECOVERY %	86%	87%	83%	87%
AUTHORIZED FULL TIME POSITIONS	0.00	46.00	46.00	55.00

(14) POLICE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	28,656,033	29,451,568	30,531,068	29,737,561
Hourly Wages	211,875	223,696	218,110	242,344
Overtime	3,184,728	3,636,933	2,918,859	2,968,800
Health Benefits	4,646,337	4,341,502	4,332,044	4,343,541
Retirement Benefits	10,496,356	11,686,731	14,237,795	14,898,115
Other Personnel Expense	2,754,326	2,703,219	2,538,908	2,575,433
Personnel Expenses Subtotal	49,949,655	52,043,649	54,776,784	54,765,794
Non-Personnel Expenses				
Supplies and Services	3,260,710	2,592,405	2,010,849	2,060,470
Other Expenses	88,063	92,996	103,243	104,930
Other Capital	85,643	53,589	-	25,000
Utilities	567,390	580,789	412,372	326,256
Internal Service Charges	-	1,012,923	1,000,424	1,000,424
Non-Personnel Expenses Subtotal	4,001,807	4,332,702	3,526,888	3,517,080
TOTAL EXPENDITURES	\$ 53,951,462	\$ 56,376,351	\$ 58,303,672	\$ 58,282,874
REVENUES				
Licenses and Permits	(218,242)	(250,918)	(241,170)	(241,170)
Fines and Penalties	(859,479)	(946,135)	(754,423)	(810,423)
Use of Money and Property	(27,375)	(7,328)	(3,000)	(3,000)
Revenue from Other Agencies	(2,864,318)	(2,627,224)	(1,227,286)	(1,237,786)
Charges for Services	(2,536,453)	(2,847,059)	(2,910,667)	(2,981,734)
Other Revenue	(101,771)	(168,327)	(155,740)	(127,780)
Transfers In	(404,445)	(404,445)	(566,016)	(566,016)
TOTAL REVENUES	\$ (7,012,083)	\$ (7,251,437)	\$ (5,858,302)	\$ (5,967,909)
NET PROGRAM EXPENDITURES	\$ 46,939,379	\$ 49,124,914	\$ 52,445,370	\$ 52,314,965
REVENUE RECOVERY %	13%	13%	10%	10%
AUTHORIZED FULL TIME POSITIONS	326.50	332.50	320.50	319.50

Budget Restructuring:

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

(15) FIRE

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	13,835,940	13,267,285	13,870,646	14,569,850
Hourly Wages	39,075	56,357	4,940	36,238
Overtime	6,327,124	6,181,099	4,016,113	4,176,769
Health Benefits	2,307,496	2,260,236	2,315,307	2,265,100
Retirement Benefits	5,077,814	5,532,218	7,166,229	8,306,017
Other Personnel Expense	1,184,212	1,198,495	1,117,872	1,253,805
Personnel Expenses Subtotal	28,771,661	28,495,691	28,491,107	30,607,779
Non-Personnel Expenses				
Supplies and Services	2,603,321	1,620,682	2,131,858	2,240,293
Other Capital	189	-	-	-
Utilities	205,369	201,399	193,717	219,142
Internal Service Charges	-	1,054,200	955,878	1,101,530
Transfers Out	62,326	64,498	62,326	62,326
Non-Personnel Expenses Subtotal	2,871,205	2,940,779	3,343,779	3,623,291
TOTAL EXPENDITURES	\$ 31,642,867	\$ 31,436,470	\$ 31,834,886	\$ 34,231,070
REVENUES				
Licenses and Permits	(583,225)	(575,182)	(680,489)	(680,489)
Use of Money and Property	(20,868)	6,731	-	-
Revenue from Other Agencies	(744,592)	(619,523)	(610,000)	(610,000)
Charges for Services	(931,930)	(799,452)	(574,330)	(564,830)
Other Revenue	(1,591,311)	(2,402,962)	(198,085)	(211,339)
Transfers In	(972,453)	(1,875,104)	(1,816,721)	(1,802,427)
TOTAL REVENUES	\$ (4,844,379)	\$ (6,265,493)	\$ (3,879,625)	\$ (3,869,085)
NET PROGRAM EXPENDITURES	\$ 26,798,487	\$ 25,170,977	\$ 27,955,261	\$ 30,361,985
REVENUE RECOVERY %	15%	20%	12%	11%
AUTHORIZED FULL TIME POSITIONS	136.00	136.00	137.00	146.00

(16) PUBLIC WORKS

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	6,816,976	4,995,605	5,625,107	5,558,066
Hourly Wages	354,478	110,529	84,363	84,611
Overtime	296,682	227,164	107,878	117,378
Health Benefits	1,668,020	974,840	1,139,226	1,187,470
Retirement Benefits	2,233,286	1,771,408	1,667,777	1,553,220
Other Personnel Expense	850,555	599,923	507,717	517,476
Personnel Expenses Subtotal	12,219,996	8,679,469	9,132,068	9,018,221
Non-Personnel Expenses				
Supplies and Services	2,828,564	1,850,000	1,426,548	1,951,431
Other Expenses	23,429	6,433	15,000	10,000
Other Capital	12,092	66,733	140,171	73,000
Utilities	3,400,627	636,987	593,922	628,728
Internal Service Charges	-	450,254	464,747	464,747
Transfers Out	40,133	-	-	-
Non-CIP Project Expenditures	19,389	-	-	-
Non-Personnel Expenses Subtotal	6,324,234	3,010,408	2,640,388	3,127,906
TOTAL EXPENDITURES	\$ 18,544,230	\$ 11,689,876	\$ 11,772,456	\$ 12,146,127
REVENUES				
Use of Money and Property	(307,453)	(40,605)	(27,700)	-
Charges for Services	(140,773)	(113,277)	(67,655)	(92,542)
Other Revenue	(1,354,492)	(1,396,337)	(1,928,150)	(1,863,000)
Transfers In	(4,717,434)	(4,977,679)	(5,230,315)	(5,230,315)
TOTAL REVENUES	\$ (6,520,152)	\$ (6,527,899)	\$ (7,253,820)	\$ (7,185,857)
NET PROGRAM EXPENDITURES	\$ 12,024,077	\$ 5,161,978	\$ 4,518,636	\$ 4,960,270
REVENUE RECOVERY %	35%	56%	62%	59%
AUTHORIZED FULL TIME POSITIONS	162.50	116.00	82.00	82.00

Budget Restructuring:

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

(17) PARKS AND RECREATION

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,283,771	3,282,147	3,711,709	3,640,095
Hourly Wages	1,135,010	1,521,105	1,331,839	1,385,862
Overtime	4,702	40,336	13,230	42,415
Health Benefits	256,287	664,353	750,289	824,631
Retirement Benefits	456,254	1,243,527	1,113,895	1,022,106
Other Personnel Expense	136,571	402,615	298,090	307,507
Personnel Expenses Subtotal	3,272,595	7,154,083	7,219,052	7,222,616
Non-Personnel Expenses				
Supplies and Services	557,350	1,075,500	959,602	919,613
Other Expenses	85,219	28,312	80,900	27,500
Other Capital	639	55,317	2,523	26,423
Utilities	361,199	2,672,604	2,608,646	2,579,281
Internal Service Charges	-	283,317	320,918	320,918
Non-Personnel Expenses Subtotal	1,004,406	4,133,749	3,972,589	3,873,735
TOTAL EXPENDITURES	\$ 4,277,001	\$ 11,287,832	\$ 11,191,641	\$ 11,096,351
REVENUES				
Use of Money and Property	(853,000)	(1,072,733)	(1,029,482)	(1,071,175)
Revenue from Other Agencies	(12,144)	(11,915)	(7,233)	(7,233)
Charges for Services	(1,490,236)	(1,313,872)	(1,466,510)	(1,404,851)
Other Revenue	(110,419)	(155,528)	(189,682)	(189,582)
TOTAL REVENUES	\$ (2,465,798)	\$ (2,554,049)	\$ (2,692,907)	\$ (2,672,841)
NET PROGRAM EXPENDITURES	\$ 1,811,203	\$ 8,733,783	\$ 8,498,734	\$ 8,423,510
REVENUE RECOVERY %	58%	23%	24%	24%
AUTHORIZED FULL TIME POSITIONS	17.00	17.00	54.50	55.50

Budget Restructuring:

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

(18) LIBRARY

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Expenses				
Salaries	1,589,576	1,596,649	1,868,351	1,858,621
Hourly Wages	717,943	628,822	679,021	705,163
Health Benefits	325,986	289,190	330,494	333,298
Retirement Benefits	543,627	624,460	569,493	530,272
Other Personnel Expense	164,471	169,685	148,538	148,414
Personnel Expenses Subtotal	3,341,603	3,308,806	3,595,897	3,575,768
Non-Personnel Expenses				
Supplies and Services	256,159	282,576	225,994	219,343
Other Expenses	828	360	400	400
Utilities	325,101	317,142	273,066	214,730
Internal Service Charges	-	1,908	3,345	3,345
Non-Personnel Expenses Subtotal	582,088	601,986	502,805	437,818
TOTAL EXPENDITURES	\$ 3,923,691	\$ 3,910,792	\$ 4,098,702	\$ 4,013,586
REVENUES				
Fines and Penalties	(89,874)	(82,336)	(118,000)	(85,830)
Use of Money and Property	(35,317)	(27,794)	(52,550)	(27,890)
Revenue from Other Agencies	(15,015)	(15,620)	(2,000)	-
Charges for Services	(782,478)	(795,410)	(657,100)	(717,840)
Other Revenue	(4,959)	(5,664)	(250)	-
TOTAL REVENUES	\$ (927,643)	\$ (941,825)	\$ (829,900)	\$ (831,560)
NET PROGRAM EXPENDITURES	\$ 2,996,048	\$ 2,968,967	\$ 3,268,802	\$ 3,182,026
REVENUE RECOVERY %	24%	24%	20%	21%
AUTHORIZED FULL TIME POSITIONS	22.50	22.50	24.00	24.00

Budget Restructuring:

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

DEVELOPMENT SERVICES FUND

Development Services Fund

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

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

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

REVENUES

Development related revenues consist of two categories: development processing fee revenues and deposit-based revenues. Development processing fee revenues include building permits, planning fees, other building department fees, and engineering fees. Deposit based revenues are generated through staff time reimbursements related to specific projects. The City is anticipating that the following major projects will continue to move forward in fiscal year 2021:

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

The following table compares the fiscal year 2020 Adopted Budget revenues to the fiscal year 2021 Proposed Budget revenues.

Development Services Fund Revenues

Category	FY2020 ADOPTED	FY2021 PROPOSED	Change	% Change
Other Local Taxes	\$ 7,000	\$ 7,000	\$ -	0.0%
Licenses and Permits	\$ 3,729,495	\$ 3,729,495	\$ -	0.0%
Charges for Services	\$ 5,706,779	\$ 5,706,779	\$ -	0.0%
Other Revenue	\$ 582,985	\$ 582,985	\$ -	0.0%
Transfers In	\$ 537,991	\$ 537,991	\$ -	0.0%
Total Revenues	\$ 10,564,250	\$ 10,564,250	\$ -	0.0%

EXPENDITURES

The fiscal year 2021 Proposed Budget includes funding for 66.0 positions in the Development Services Fund.

A summary of changes between the fiscal year 2020 Adopted Budget to the fiscal year 2021 Proposed Budget by category are listed as follows:

- Personnel Services – This category reflects a net increase of \$0.5 million for additional positions added during the FY20 mid-year adjustments and salary step increases.
- Internal Service Charges – Slight increase for additional vehicle maintenance and gas costs.

The following table compares the fiscal year 2020 Adopted Budget expenditures to the fiscal year 2021 Proposed Budget expenditures.

Development Services Fund Expenditures

Category	FY 2020 ADOPTED	FY 2021 PROPOSED	Change	% Change
Personnel Services	\$ 8,241,568	\$ 8,756,190	\$ 514,622	6.2%
Supplies and Services	\$ 841,238	\$ 841,238	\$ -	0.0%
Other Expenses	\$ 371,000	\$ 371,000	\$ -	0.0%
Capital	\$ 110,500	\$ 110,500	\$ -	0.0%
Utilities	\$ 5,650	\$ 5,650	\$ -	0.0%
Internal Service Charges	\$ 38,622	\$ 46,937	\$ 8,315	21.5%
Transfers Out	\$ 1,923,648	\$ 1,923,648	\$ -	0.0%
Total Expenditures	\$ 11,532,226	\$ 12,055,163	\$ 522,937	4.5%

DEVELOPMENT SERVICES FUND (408)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	9,819,445	9,798,691	8,241,568	8,756,190
Supplies and Services	605,112	654,418	841,238	841,238
Other Expenses	239,585	304,163	371,000	371,000
Other Capital	(254)	54,332	110,500	110,500
Utilities	4,169	4,188	5,650	5,650
Internal Service Charges	-	31,972	38,622	46,937
Transfers Out	1,796,648	1,923,648	1,923,648	1,923,648
Non-CIP Project Expenditures	21,067	2,550	-	-
TOTAL EXPENDITURES	\$ 12,485,773	\$ 12,773,962	\$ 11,532,226	\$ 12,055,163
REVENUES				
Licenses and Permits	(4,912,194)	(3,447,849)	(3,729,495)	(3,729,495)
Use of Money and Property	22,482	(36,195)	-	-
Charges for Services	(5,335,413)	(5,257,927)	(5,706,779)	(5,706,779)
Other Revenue	(387,627)	(691,558)	(589,985)	(589,985)
Transfers In	(463,714)	(461,222)	(537,991)	(537,991)
TOTAL REVENUES	\$ (11,076,466)	\$ (9,894,752)	\$ (10,564,250)	\$ (10,564,250)
NET PROGRAM EXPENDITURES	\$ 1,409,307	\$ 2,879,210	\$ 967,976	\$ 1,490,913



**SUCCESSOR AGENCY AND
HOUSING FUNDS**

Successor Agency Funds

Housing Authority Funds

SUCCESSOR AGENCY FUNDS

Successor Agency Funds

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

The Successor Agency is responsible for the wind down of the former Redevelopment Agency activities and obligations. The act of winding down the former Redevelopment Agency is significant. The Successor Agency will continue to oversee and implement all legally obligated contracted work, projects and programs as well as dispose of the former Redevelopment Agency assets. Approximately 68% of the remaining Redevelopment Agency-owned land (24 acres of 35.24 acres) is contaminated and there is not a funding mechanism to clean up these properties and therefore will eventually become an orphan sites after expiration of the Redevelopment project areas. Significant administrative obligations will continue to exist in the preparation of budgets and documentation to be submitted to and reviewed by the Successor Agency, Oversight Board, County of San Diego and the State Department of Finance.

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

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

FUND DESCRIPTIONS

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

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

Operating Funds

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

Debt Service Funds

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

- **Fund 661: 2005 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program**
In April 2005, the Agency entered into a Loan Agreement with the California Statewide Communities Development Authority to borrow the amount of \$765,000. This amount was used to pay the Agency's portion of the 2005 Educational Revenue Augmentation Fund (ERAF) to the County of San Diego pursuant to Section 33681.12 of the California Health and Safety Code. This loan was paid off in fiscal year 2015.
- **Fund 662: 2006 Taxable Revenue Bonds Series A – CRA/ERAF Loan Program**
In April 2006, the Agency entered into a Loan Agreement with the California Statewide Communities Development Authority to borrow the amount of \$930,000. This amount was used to pay the Agency's portion of the 2006 Educational Revenue Augmentation Fund (ERAF) to the County of San Diego pursuant to Section 33681.12 of the California Health and Safety Code. This loan was paid off in fiscal year 2016.
- **Fund 663: 2006 Senior Tax Allocation Refunding Bonds, Series A**
In July 2006, the Redevelopment Agency issued the 2006 Senior Tax Allocation Bonds, Series A in the amount of \$13,435,000 to refinance the Agency's outstanding Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds Series A (the "1994 A Bonds"). The original bonds were issued to finance improvements in the Bayfront/Town Centre Project Areas. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.
- **Fund 664: 2006 Subordinate Tax Allocation Refunding Bonds, Series B**
In July 2006, the Redevelopment Agency issued the 2006 Subordinate Tax Allocation Bonds, Series B in the amount of \$12,325,000 to refinance the Agency's outstanding Bayfront/Town Centre Redevelopment Project 1994 Senior Tax Allocation Refunding Bonds Series D (the "1994 D Bonds") and the 1994 Subordinate Tax Allocation Refunding Bonds, Series C (the 1994 C Bonds). The original bonds were issued to finance improvements in the Bayfront/Town Centre Project Areas. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.
- **Fund 665: RDA 2008 Tax Allocation Refunding Bonds (TARBs)**
This fund was established to account for the debt service payments for the refunding of the Redevelopment Agency 2000 Tax Allocation Bonds (Merged Redevelopment Project) in the amount of \$21,625,000. The Merged Redevelopment Project was created on August 22, 2000, pursuant to an amendment to the redevelopment plans for three of the Agency's four existing redevelopment projects, the Town Centre II Project Area, the Otay Valley Project Area and the Southwest Project Area. The Merged Project Area was amended in 2004 adding 494 acres. The Bonds were issued to provide funds for the repayment of certain obligations of the Merged Redevelopment Project and other interfund loans, and for general redevelopment purposes. The bonds have been refinanced as a part of the 2016 Tax Allocation Refunding Bonds.
- **Fund 666: 2016 Tax Allocation Refunding Bonds**
In July 2016, the Successor Agency issued the Tax Allocation Refunding Bonds in the amount of \$29,315,000 to refinance the Agency's outstanding 2006 Senior Tax Allocation Refunding Bonds, Series A, 2006 Subordinate Tax Allocation Refunding Bonds, Series B, and the 2008 Tax Allocation Refunding Bonds. The Annual Debt Service is paid from property tax increments generated in the project areas. The term of the bonds runs through 2036.
- **Fund 692: Long Term Advances Debt Service Fund – Redevelopment Agency**
This fund was established to account for Redevelopment Agency inter-fund loans. The current amount under litigation with the State including interest is \$7,953,793.

REVENUES

A summary of revenues by category are listed below:

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

The table below provides a revenue comparison of the fiscal year 2020 Adopted Budget to the fiscal year 2021 Proposed Budget. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Redevelopment/Successor Agency Operating Fund Revenues

Category	Fund 318 FY 2020 ADOPTED	Fund 318 FY 2021 PROPOSED	Change	% Change
Property Taxes	\$ 4,967,150	\$ 4,967,150	\$ -	0.0%
Total Revenues	\$ 4,967,150	\$ 4,967,150	\$ -	0.0%

EXPENDITURES

Expenditures for fiscal year 2021 are winding down for the former Redevelopment Agency activities and documented enforceable obligations.

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

The table below provides a comparison of the 2020 Adopted Budget expenditures to the fiscal year 2021 Proposed Budget expenditures.

Redevelopment/Successor Agency Operating Fund Expenditures

Category	Funds 318 FY 2020 ADOPTED	Funds 318 FY 2021 PROPOSED	Change	% Change
Supplies and Services	\$ 6,000	\$ 6,000	\$ -	0.0%
Other Expenses	\$ 629,000	\$ 629,000	\$ -	0.0%
Transfers Out	\$ 2,812,075	\$ 2,797,700	\$ (14,375)	-0.5%
Total Expenditures	\$ 3,447,075	\$ 3,432,700	\$ (14,375)	-0.4%

HOUSING AUTHORITY FUNDS

Housing Authority Funds



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

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

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

FUND DESCRIPTIONS

Operating Funds

- Fund 313: Chula Vista Housing Authority
The Chula Vista Housing Authority Fund accounts for all housing related activities funded through the Low/Moderate Income Housing Fund and those eligible for reimbursement such as the U.S. Department of Housing and Urban Development Block Grant Funds.
- Fund 319: Successor Agency Housing Fund
The City's Housing Authority became the Successor Housing Agency. This fund accounts for all assets (except fund balance) originally held by the Low and Moderate Income Housing fund and will account for activities similar to the Low and Moderate Income Housing program. The fund revenues are not discretionary and must be used for the production of affordable housing.

REVENUES

Below is a summary of fiscal year 2021 changes by category:

The table provides a comparison of the fiscal year 2020 Adopted Budget to the fiscal year 2021 Proposed Budget revenues. The table does not reflect the revenue budget of the debt service funds which are reflected in the debt service section of the budget document.

Housing Authority Operating Fund Revenues

Category	Funds 313/319 FY 2020 ADOPTED	Funds 313/319 FY 2021 PROPOSED	Change	% Change
Use of Money & Property	\$ 215,000	\$ 215,000	\$ -	0.0%
Charges for Services	\$ 150,000	\$ 150,000	\$ -	0.0%
Other Revenue	\$ 912,407	\$ 912,407	\$ -	0.0%
Total Revenues	\$ 1,277,407	\$ 1,277,407	\$ -	0.0%

EXPENDITURES

Expenditure changes for fiscal year 2021 for the Housing Authority are summarized below:

The table below provides a comparison of the fiscal year 2020 Adopted Budget to fiscal year 2021 Proposed Budget. The table does not reflect the debt service expenditure budget which is discussed in the debt service section of this document.

Successor Housing Agency Operating Fund Expenditures

Category	Funds 313/319 FY 2020 ADOPTED	Funds 313/319 FY 2021 PROPOSED	Change	% Change
Personnel Services	\$ 633,104	\$ 626,866	\$ (6,238)	-1.0%
Supplies and Services	\$ 393,700	\$ 393,700	\$ -	0.0%
Other Expenses	\$ 2,281,000	\$ 2,281,000	\$ -	0.0%
Capital	\$ 6,000	\$ 6,000	\$ -	0.0%
Transfers Out	\$ 254,697	\$ 254,697	\$ -	0.0%
Utilities	\$ 1,155	\$ 1,155	\$ -	0.0%
Total Expenditures	\$ 3,569,656	\$ 3,563,418	\$ (6,238)	-0.2%

CHULA VISTA HOUSING AUTHORITY (313)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	632,485	653,841	633,104	626,866
Supplies and Services	66,033	89,130	335,800	335,800
Other Expenses	489,473	282,036	272,500	272,500
Utilities	-	-	1,155	1,155
Internal Service Charges	-	333	-	-
Transfers Out	254,697	254,697	254,697	254,697
TOTAL EXPENDITURES	\$ 1,442,688	\$ 1,280,037	\$ 1,497,256	\$ 1,491,018
REVENUES				
Use of Money and Property	(12,760)	(99,743)	-	-
Charges for Services	(1,448,219)	(314,438)	(150,000)	(150,000)
Other Revenue	(1,075,040)	(545,477)	(657,407)	(657,407)
TOTAL REVENUES	\$ (2,536,018)	\$ (959,657)	\$ (807,407)	\$ (807,407)
NET PROGRAM EXPENDITURES	\$ (1,093,331)	\$ 320,380	\$ 689,849	\$ 683,611

HOUSING SUCCESSOR AGENCY FUND (319)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	4,333	1,241	57,900	57,900
Other Expenses	4,118,731	10,781	2,008,500	2,008,500
Other Capital	2,700	2,925	6,000	6,000
TOTAL EXPENDITURES	\$ 4,125,764	\$ 14,948	\$ 2,072,400	\$ 2,072,400
REVENUES				
Use of Money and Property	(384,938)	(834,570)	(215,000)	(215,000)
Charges for Services	(12,360)	(9,726)	-	-
Other Revenue	(4,185,012)	(1,658,912)	(255,000)	(255,000)
TOTAL REVENUES	\$ (4,582,310)	\$ (2,503,208)	\$ (470,000)	\$ (470,000)
NET PROGRAM EXPENDITURES	\$ (456,546)	\$ (2,488,260)	\$ 1,602,400	\$ 1,602,400

RDA SUCCESSOR AGENCY FUND (318)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	10,386	25,370	6,000	6,000
Other Expenses	812,058	498,839	629,000	629,000
Other Capital	876,923	13,508	-	-
Transfers Out	2,563,238	2,799,686	2,812,075	2,797,700
TOTAL EXPENDITURES	\$ 4,262,604	\$ 3,337,402	\$ 3,447,075	\$ 3,432,700
REVENUES				
Property Taxes	(4,378,545)	(3,063,141)	(4,967,150)	(4,967,150)
Use of Money and Property	(17,416)	(146,684)	-	-
Other Revenue	657,627	509,763	-	-
TOTAL REVENUES	\$ (3,738,333)	\$ (2,700,062)	\$ (4,967,150)	\$ (4,967,150)
NET PROGRAM EXPENDITURES	\$ 524,271	\$ 637,340	\$ (1,520,075)	\$ (1,534,450)

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	6,663	2,937	5,000	6,900
Other Expenses	1,014,033	969,736	2,807,075	2,790,800
TOTAL EXPENDITURES	\$ 1,020,696	\$ 972,673	\$ 2,812,075	\$ 2,797,700
REVENUES				
Use of Money and Property	(611)	(1,066)	-	-
Transfers In	(2,563,238)	(2,799,686)	(2,812,075)	(2,797,700)
TOTAL REVENUES	\$ (2,563,848)	\$ (2,800,752)	\$ (2,812,075)	\$ (2,797,700)
NET PROGRAM EXPENDITURES	\$ (1,543,153)	\$ (1,828,078)	\$ -	\$ -

DEBT SERVICE - SUCCESSOR AGENCY FUNDS (661 - 692)

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
666-2016 TARBs	1,020,696	972,673	2,812,075	2,797,700
TOTAL EXPENDITURES	\$ 1,020,696	\$ 972,673	\$ 2,812,075	\$ 2,797,700
REVENUES				
666-2016 TARBs	(2,563,848)	(2,800,752)	(2,812,075)	(2,797,700)
TOTAL REVENUES	\$ (2,563,848)	\$ (2,800,752)	\$ (2,812,075)	\$ (2,797,700)
NET PROGRAM EXPENDITURES	\$ (1,543,153)	\$ (1,828,078)	\$ -	\$ -

SEWER FUNDS

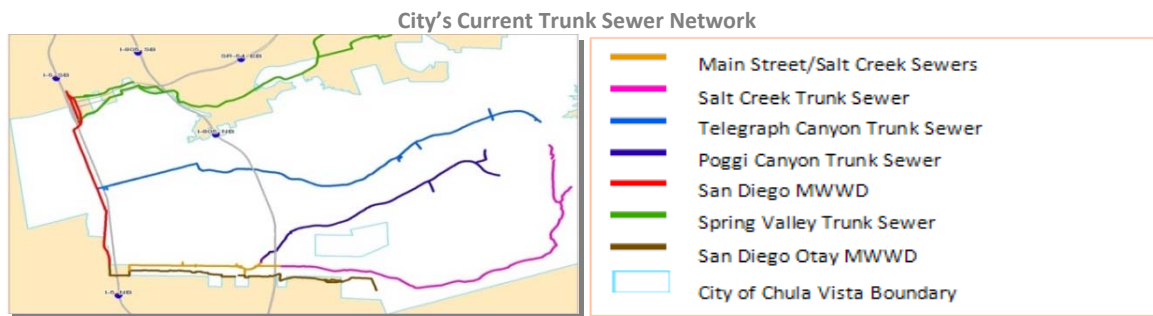
Sewer Funds

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

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

The 2005 Chula Vista Wastewater Master Plan (WMP), which was updated in 2014, identifies a conservative planning level sewer generation rate of 230 gallons per EDU. The WMP estimates the City’s ultimate sewer treatment capacity required for the currently planned build out condition will be 29.89 MGD. However, the treatment capacity requirement could be as low as 18.4 MGD using a generation rate based on current metered flow data. The reduction in flow can be attributed, in part, to lowered use due to the increase in the cost of water, a switch to consumption-based rates in 2004, combined with on-going water conservation efforts. The City’s buildout capacity needs are projected to be between the WMP and the current metered flow estimate. The Wastewater Engineering Section will continue to track water usage trends, changes in land use and population projections to validate current generation rates and project the ultimate need for the City.

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



REVENUES

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

charges. There were no changes to the revenue amounts for the fiscal year 2021 budget compared to the FY2020 Adopted Budget.

Sewer Fund revenues are summarized in the following table:

Sewer Fund Revenues

Category	FY2020 ADOPTED	FY2021 PROPOSED	Change	% Change
Licenses and Permits	\$ 40,000	\$ 40,000	\$ -	0.0%
Use of Money & Property	\$ 51,726	\$ 51,726	\$ -	0.0%
Charges for Services	\$ 33,925,000	\$ 33,925,000	\$ -	0.0%
Other Revenue	\$ 415,000	\$ 415,000	\$ -	0.0%
Transfers In	\$ 150,000	\$ 150,000	\$ -	0.0%
Total Revenues	\$ 34,581,726	\$ 34,581,726	\$ -	0.0%

Note: Revenue amounts include Sewer Operating Funds: 411, 413, 414, and 428. Note that Fund 430 is not included.

EXPENDITURES

Sewer fund operations and capital programming contains no General Fund contribution. Sewer fund operations and capital programming costs are offset by fees paid by residential and non-residential users. In addition, other revenue sources generated within the Sewer Fund through normal operations that fund 48.0 permanent positions that are contained in the fiscal year 2021 Proposed Budget.

The City continues to focus on its Annual Sewer Rehabilitation Program, which expends approximately \$1,000,000 to \$2,000,000 annually for the replacement and rehabilitation of sewer pipes, manholes, lift stations, access roads, and other sewer system components. The City utilizes standardized evaluation and ranking criteria to inspect and evaluate the condition of the entire system to prioritize sewer infrastructure for replacement or rehabilitation.

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

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

City staff expenditures incurred supporting wastewater system maintenance and operations are funded by the Sewer Service fund through a combination of direct expenditures and inter-fund transfers. Positions 100% funded by Sewer funds are budgeted directly in the Sewer fund. The remaining support staff is budgeted in either the General or Development Services funds. These positions are partially offset via inter-fund transfers. All supplies, services and utilities budgets associated with supporting the wastewater system are also budgeted in the Sewer Service fund in fiscal year 2021.

CAPITAL IMPROVEMENT PROJECTS

The second highest commitment of CIP funding is for the Wastewater Management System (WMS). The appropriation for Wastewater projects is \$2.65 million which represents 12.11% of the adopted CIP budget. The capital projects are done through the use of enterprise funds coming from the Sewerage Facilities Replacement Fund.

Sewer Projects

- \$1.3 million is programmed for the J Street Sewer Junction Structure Improvements at Bay Boulevard.
- A total of \$500,000 is planned for upgrades to the Agua Vista Pump Station.
- Sewer access roads at various locations will be rehabilitated at a cost of \$350,000.
- \$300,000 is programmed to complete sewer pipe rehabilitation at various locations throughout the city.
- Funding of \$200,000 is planned for ongoing sewer manhole rehabilitation efforts citywide.

Sewer Fund expenditures are summarized in the table below.

Sewer Fund Expenditures

Category	FY2020 ADOPTED	FY2021 PROPOSED	Change	% Change
Personnel Services	\$ 4,729,599	\$ 4,859,667	\$ 130,068	2.8%
Supplies and Services	\$ 27,277,332	\$ 28,581,177	\$ 1,303,845	4.8%
Other Expenses	\$ 75,000	\$ 75,000	\$ -	0.0%
Capital	\$ 1,392,900	\$ 1,392,900	\$ -	0.0%
Utilities	\$ 331	\$ 331	\$ -	0.0%
Internal Service Charges	\$ 316,705	\$ 316,705	\$ -	100.0%
Transfers Out	\$ 3,448,234	\$ 3,448,234	\$ -	0.0%
CIP Project Expenditures	\$ 3,886,796	\$ 2,650,000	\$ (1,236,796)	-31.8%
Non-CIP Project Expenditures	\$ 64,600	\$ 64,600	\$ -	100.0%
Total Expenditures	\$ 41,191,497	\$ 41,388,614	\$ 197,117	0.5%

Note: Expenditure amounts include Sewer Operating Funds: 411, 413 414, and 428. Note that Fund 430 is not included.

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 413: Trunk Sewer Capital Reserve Fund

The Trunk Sewer Capital Reserve Fund is used to account for the revenue derived from the sewer capacity charges or sewerage facility participation charges. The funds are collected from new properties or existing facilities to account for increases in sewer flow. All funds received may be used for the planning, design, or construction of sewerage 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 430: Sewer Development Impact Fee Funds

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

SEWER FUNDS (411 - 428)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	4,933,555	5,301,757	4,729,599	4,859,667
Supplies and Services	23,148,480	24,518,707	27,277,332	28,581,177
Other Expenses	6,540,154	6,743,952	75,000	75,000
Other Capital	(1,550)	241,438	1,392,900	1,392,900
Utilities	175	149	331	331
Internal Service Charges	-	380,135	316,705	316,705
Transfers Out	2,915,533	3,189,809	3,448,234	3,448,234
CIP Project Expenditures	252,542	100,370	3,886,796	2,650,000
Non-CIP Project Expenditures	47,700	5,311	64,600	64,600
TOTAL EXPENDITURES	\$ 37,836,590	\$ 40,481,626	\$ 41,191,497	\$ 41,388,614
REVENUES				
Licenses and Permits	(20,206)	(29,470)	(40,000)	(40,000)
Use of Money and Property	(1,012,538)	(4,366,143)	(51,726)	(51,726)
Charges for Services	(37,756,521)	(44,197,191)	(33,925,000)	(33,925,000)
Other Revenue	(439,139)	(380,866)	(415,000)	(415,000)
Transfers In	(150,000)	(150,000)	(150,000)	(150,000)
TOTAL REVENUES	\$ (39,378,404)	\$ (49,123,670)	\$ (34,581,726)	\$ (34,581,726)
NET PROGRAM EXPENDITURES	\$ (1,541,814)	\$ (8,642,043)	\$ 6,609,771	\$ 6,806,888

SEWER FUNDS (411 - 428)

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
411-Sewer Income	1,933	1,724	-	-
413-Trunk Sewer Capital Reserve	5,791,785	5,467,793	-	-
414-Sewer Service Revenue	31,796,901	34,565,306	37,154,701	38,588,614
428-Sewer Facility Replacement	245,971	446,803	4,036,796	2,800,000
TOTAL EXPENDITURES	\$ 37,836,590	\$ 40,481,626	\$ 41,191,497	\$ 41,388,614
REVENUES				
411-Sewer Income	(20,645)	(75,800)	-	-
412-Special Sewer	(3)	(11)	-	-
413-Trunk Sewer Capital Reserve	(6,221,028)	(6,422,339)	-	-
414-Sewer Service Revenue	(31,635,589)	(40,253,177)	(33,125,000)	(33,125,000)
428-Sewer Facility Replacement	(1,501,139)	(2,372,342)	(1,456,726)	(1,456,726)
TOTAL REVENUES	\$ (39,378,404)	\$ (49,123,670)	\$ (34,581,726)	\$ (34,581,726)
NET PROGRAM EXPENDITURES	\$ (1,541,814)	\$ (8,642,043)	\$ 6,609,771	\$ 6,806,888

SEWER DIF FUNDS (430)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	1,513	-	120,000	120,000
Other Expenses	33,033	495,865	341,590	760,490
Transfers Out	-	-	200,000	200,000
CIP Project Expenditures	-	-	840,000	-
TOTAL EXPENDITURES	\$ 34,546	\$ 495,865	\$ 1,501,590	\$ 1,080,490
REVENUES				
Use of Money and Property	(25,373)	(168,483)	(228,100)	(647,000)
Charges for Services	(1,201,669)	(1,265,579)	(2,160,000)	(2,160,000)
Transfers In	-	-	(200,000)	(200,000)
TOTAL REVENUES	\$ (1,227,043)	\$ (1,434,061)	\$ (2,588,100)	\$ (3,007,000)
NET PROGRAM EXPENDITURES	\$ (1,192,497)	\$ (938,196)	\$ (1,086,510)	\$ (1,926,510)



FLEET FUND

Fleet Fund



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

The Central Garage Operations function maintains the City's fleet of vehicles, both through City equipment mechanics and through contracts with local vendors for more specialized maintenance work, such as major transmission repairs. All City vehicles

are maintained by the Central Garage, these vehicles include those associated with safety services, streets and sewers, parks and open space, building and housing and, the library. Services provided include maintenance and repair of the vehicles, vehicle fuel, and other specialized services not directly related to any single vehicle.

With the approval of Measure P, Fleet has been able to address the replacement of many older vehicles that had reached the end of their useful life. The replacement of the vehicles has generated new workload (ordering and outfitting vehicles) as vehicles had not been replaced at this rate in prior years; the new vehicles reduce maintenance costs and provide reliable vehicles for service delivery. Fleet staff is also working on an upgrade to the fleet management system software and an RFP for the replacement of the fuel management system.

As part of the City's goal to reduce greenhouse emissions, the City has a fleet of approximately 40 electric vehicles with the corresponding charging stations to support those vehicles. The electric vehicles help reduce maintenance costs while making a positive impact to the environment.

REVENUES

Revenues in the Fleet Fund come directly from affected departments within the City through vehicle maintenance charges. These charges are based on the actual vehicles that reside within a department and include costs ranging from routine (oil changes, preventive maintenance) to major (transmission repair), as well as fuel costs.

Most vehicle replacement costs will be funded by Measure P sales tax revenues. Approximately \$6.5 million is allocated in the fiscal year 2021 Proposed Budget for the replacement of public safety and non-public safety vehicles within the Measure P Fund.

For fiscal year 2021, the proposed revenue budget for the Fleet Fund is \$3.8 million. The increase of revenues over the fiscal year 2020 Adopted Budget are due to an increase in the size of the fleet.

Fleet Fund Revenues

CATEGORY	FY 2020 ADOPTED	FY 2021 PROPOSED	CHANGE	% CHANGE
Charges for Services	\$ 35,000	\$ 35,000	\$ -	0.0%
Other Revenue	\$ 3,389,835	\$ 3,549,317	\$ 159,482	4.7%
Transfers In	\$ 218,942	\$ 218,942	\$ -	0.0%
Total	\$ 3,643,777	\$ 3,803,259	\$ 159,482	4.4%

EXPENDITURES

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

The fiscal year 2021 Proposed Budget for Fleet Management is \$3.4 million. This amount includes funding for the necessary resources that will be required to sustain operations for service, repairs, and to fuel the City's fleet in fiscal year 2021.

Fleet Fund Expenditures

CATEGORY	FY 2020 ADOPTED	FY 2021 PROPOSED	CHANGE	% CHANGE
Personnel Services	\$ 950,666	\$ 935,492	\$ (15,174)	-1.6%
Supplies and Services	\$ 2,279,100	\$ 2,279,100	\$ -	0.0%
Other Expenses	\$ 400	\$ 400	\$ -	0.0%
Utilities	\$ 131,090	\$ 131,090	\$ -	0.0%
Internal Service Charges	\$ 21,748	\$ 21,748	\$ -	0.0%
Transfers Out	\$ 41,833	\$ 41,524	\$ (309)	0.0%
Total	\$ 3,424,837	\$ 3,409,354	\$ (15,483)	-0.5%

FLEET MANAGEMENT (391)

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	1,530,901	584,562	950,666	935,492
Supplies and Services	2,146,003	2,403,469	2,279,100	2,279,100
Other Expenses	360,104	243,078	400	400
Utilities	66,743	140,978	131,090	131,090
Internal Service Charges	-	31,335	21,748	21,748
Transfers Out	-	-	41,833	41,524
TOTAL EXPENDITURES	\$ 4,103,752	\$ 3,426,816	\$ 3,424,837	\$ 3,409,354
REVENUES				
Use of Money and Property	(845)	(13,213)	-	-
Charges for Services	(86,094)	(40,484)	(35,000)	(35,000)
Other Revenue	(3,198,458)	(3,822,890)	(3,389,835)	(3,549,317)
Transfers In	(85,267)	-	(218,942)	(218,942)
TOTAL REVENUES	\$ (3,370,665)	\$ (3,876,588)	\$ (3,643,777)	\$ (3,803,259)
NET FUND ACTIVITY	\$ 733,087	\$ (449,772)	\$ (218,940)	\$ (393,905)

FLEET MANAGEMENT

SUMMARY OF DEPARTMENT RESOURCES

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
391-Central Garage Fund	3,745,290	3,185,380	3,424,837	3,409,354
392-Equipment Vehicle Replacement	358,462	-	-	-
394-Vehicle Replacement Fund	-	241,436	-	-
TOTAL EXPENDITURES	\$ 4,103,752	\$ 3,426,816	\$ 3,424,837	\$ 3,409,354
REVENUES				
391-Central Garage Fund	-	(3,518,288)	(3,424,835)	(3,584,317)
392-Equipment Vehicle Replacement	(3,482)	-	-	-
394-Vehicle Replacement Fund	-	(358,299)	(218,942)	(218,942)
TOTAL REVENUES	\$ (3,370,665)	\$ (3,876,588)	\$ (3,643,777)	\$ (3,803,259)
NET FUND ACTIVITY	\$ 733,087	\$ (449,772)	\$ (218,940)	\$ (393,905)

CAPITAL PROJECT FUNDS

Capital Project Funds

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

ASSESSMENT DISTRICT IMPROVEMENT FUNDS

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

DEVELOPMENT IMPACT FEES (DIF)

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

- Fund 542: Drainage Development Impact Fee
This fee is levied against new development in specific areas of the City, based upon the drainage facility their project will generate an impact on. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand.
- Funds 560: Public Facilities Development Impact Fees
The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City's public services. The monies collected are used in the construction of new, and renovation of existing, public facilities.
- Fund 580: Pedestrian Bridge DIF
The Otay Ranch Pedestrian Bridge DIF is levied against all new development in Otay Ranch Villages 1, 2, 5, 6, and 11 to fund the construction of pedestrian bridge improvements, as necessitated by growth in these villages.
- Fund 590: Transportation Development Impact Fee
The Transportation Development Impact Fee (TDIF) is levied against all new development in the City to fund the construction of transportation improvements, as necessitated by growth in the City.

OTHER TRANSPORTATION FUNDS

Included as a part of this group are the following:

- Fund 723: Bicycle Facilities
This fund is a depository for local Transportation Development Act funds, Article 3.0, received from the County for bicycle related programs.
- Fund 725: Industrial Development Authority
The Industrial Development Authority (IDA) is a conduit-issuer of bonds, formed in February 1982 (Ordinance 1970) by the City of Chula Vista City Council. The IDA enables bonds to be issued with a tax-exempt status, but does not pledge City funds to repay the bond issues. The City can issue and sell bonds to provide financial assistance that has a public benefit for the acquisition, construction and installation of facilities for industrial, commercial, business or public utility purposes.

- Fund 735: Transportation Partnership
This fund is a depository for the revenues received from the State and Local Transportation Partnership Program. Funds must be spent on street purposes.
- Fund 736: Other Transportation Programs
This fund accounts for other miscellaneous Federal and State transportation grants received by the City.
- Fund 741: Proposition 1B Highway Safety
This fund is a depository for revenues received from the State government under Proposition 1B (The Highway Safety, Traffic Reduction, Air Quality, and Port Security Act), as approved by voters in the November 2006 general election. Funds must be spent on street purposes.

MISCELLANEOUS CAPITAL IMPROVEMENT PROGRAM FUNDS

Included as part of this group are the following:

- Fund 713: Capital Improvement Fund
The Capital Improvement Fund is used to account for general purpose capital projects funded primarily from General Fund. Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City.
- Fund 715: Park Acquisition and Development (East)
This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision east of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.
- Fund 716: Park Acquisition and Development (West)
This fund is a depository for fees collected from subdividers for the purpose of providing park and recreational facilities directly benefiting and serving the residents of the regulated subdivision west of the 805. These funds are collected pursuant to Chapter 17.10 of the Chula Vista Municipal Code, in accordance with authority granted by Section 66477 of the California Government Code.
- Fund 717: Residential Construction Tax
This fund is a depository for fees levied for the construction, replacement, or conversion of all dwelling units within the City including hotels and motels, collected pursuant to Chapter 3.32 of the Chula Vista Municipal Code.
- Fund 725: Industrial Development Authority
The Industrial Development Authority (IDA) is a conduit-issuer of bonds, formed in February 1982 (Ordinance 1970) by the City of Chula Vista City Council. The IDA enables bonds to be issued with a tax-exempt status, but does not pledge City funds to repay the bond issues. The City is able to issue and sell bonds to provide financial assistance that has a public benefit for the acquisition, construction and installation of facilities for industrial, commercial, business or public utility purposes.

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Other Expenses	1,174,700	545	-	-
Transfers Out	62,749	42	-	-
TOTAL EXPENDITURES	\$ 1,237,449	\$ 587	\$ -	\$ -
REVENUES				
Use of Money and Property	(15,424)	(37,932)	-	-
Other Revenue	(1)	(2)	-	-
TOTAL REVENUES	\$ (15,425)	\$ (37,934)	\$ -	\$ -
NET FUND ACTIVITY	\$ 1,222,024	\$ (37,347)	\$ -	\$ -

ASSESSMENT DISTRICTS IMPROVEMENT FUNDS (507 - 518)

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
511-OV Rd Fee Recovery District	-	545	-	-
512-EL Greens II AD 94-1 Imprvmnt	1,174,700	-	-	-
517-AD2004-1 Dixon Drive	30,694	42	-	-
518-AD2005-1 Tobias Drive	32,055	-	-	-
TOTAL EXPENDITURES	\$ 1,237,449	\$ 587	\$ -	\$ -
REVENUES				
507-Otay Valley Rd AD 90-2 Impvt	(857)	(3,076)	-	-
508-Assessment District 97-2	(0)	(6,951)	-	-
511-OV Rd Fee Recovery District	(9,518)	(27,972)	-	-
512-EL Greens II AD 94-1 Imprvmnt	(4,885)	68	-	-
517-AD2004-1 Dixon Drive	(85)	(0)	-	-
518-AD2005-1 Tobias Drive	(79)	(3)	-	-
TOTAL REVENUES	\$ (15,425)	\$ (37,934)	\$ -	\$ -
NET FUND ACTIVITY	\$ 1,222,024	\$ (37,347)	\$ -	\$ -

DEVELOPMENT IMPACT FEES FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	27,648	7,919	57,000	57,000
Other Expenses	270,690	894,717	1,039,500	1,250,641
Other Capital	286,835	199,149	-	-
Transfers Out	5,178,174	4,639,183	7,885,335	6,400,933
CIP Project Expenditures	2,564,513	3,349,260	910,000	611,000
Non-CIP Project Expenditures	-	-	15,000	15,000
TOTAL EXPENDITURES	\$ 8,327,860	\$ 9,090,229	\$ 9,906,835	\$ 8,334,574
REVENUES				
Use of Money and Property	(391,694)	(2,242,068)	(9,500)	(186,085)
Charges for Services	(19,547,819)	(16,089,392)	(15,546,600)	(15,546,600)
Transfers In	-	(107,415)	(1,186,045)	(1,186,045)
TOTAL REVENUES	\$ (19,939,513)	\$ (18,438,875)	\$ (16,742,145)	\$ (16,918,730)
NET FUND ACTIVITY	\$ (11,611,653)	\$ (9,348,647)	\$ (6,835,310)	\$ (8,584,156)

DEVELOPMENT IMPACT FEES FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
542-Drainage DIF	96,457	215,932	10,000	10,000
560-Public Facilities DIF	5,643,728	5,578,898	8,555,790	6,917,529
580-Pedestrian Bridge DIFs	12,405	24,047	95,000	95,000
590-Transportation DIFs	2,575,270	3,271,351	1,246,045	1,312,045
TOTAL EXPENDITURES	\$ 8,327,860	\$ 9,090,229	\$ 9,906,835	\$ 8,334,574
REVENUES				
542-Drainage DIF	(41,239)	(143,727)	-	-
560-Public Facilities DIF	(14,123,833)	(10,273,973)	(13,516,045)	(13,516,045)
580-Pedestrian Bridge DIFs	(414,969)	(283,256)	(700,000)	(700,000)
590-Transportation DIFs	(5,359,473)	(7,737,919)	(2,526,100)	(2,702,685)
TOTAL REVENUES	\$ (19,939,513)	\$ (18,438,875)	\$ (16,742,145)	\$ (16,918,730)
NET FUND ACTIVITY	\$ (11,611,653)	\$ (9,348,647)	\$ (6,835,310)	\$ (8,584,156)

MISCELLANEOUS CIP FUNDS

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	12,737	16,557	50,000	50,000
Other Expenses	2,697,182	561,554	72,000	286,669
Transfers Out	665,205	931,912	717,905	719,353
CIP Project Expenditures	3,877,384	6,656,731	-	202,052
TOTAL EXPENDITURES	\$ 7,252,508	\$ 8,166,754	\$ 839,905	\$ 1,258,074
REVENUES				
Use of Money and Property	(423,833)	(1,702,763)	10,000	(226,669)
Charges for Services	(3,143,699)	(780,194)	(1,500,000)	(1,500,000)
Other Revenue	(1,432,946)	(1,754,876)	(325,505)	(325,505)
Transfers In	(14,338,521)	-	(50,000)	(50,000)
TOTAL REVENUES	\$ (19,338,999)	\$ (4,237,833)	\$ (1,865,505)	\$ (2,102,174)
NET FUND ACTIVITY	\$ (12,086,490)	\$ 3,928,921	\$ (1,025,600)	\$ (844,100)

MISCELLANEOUS CIP FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
713-Capital Improvement Projects	3,861,803	6,731,569	-	202,052
715-Parkland Acquisition & DevFees	2,713,280	338,632	85,000	85,000
716-Western-Park Acquisition & Dev	12,220	239,641	87,000	301,669
717-Residential Construction Tax	665,205	856,912	667,905	669,353
TOTAL EXPENDITURES	\$ 7,252,508	\$ 8,166,754	\$ 839,905	\$ 1,258,074
REVENUES				
713-Capital Improvement Projects	(14,870,032)	(1,726,590)	-	-
715-Parkland Acquisition & DevFees	(2,034,924)	(1,856,979)	(1,540,000)	(1,776,669)
716-Western-Park Acquisition & Dev	(1,448,637)	(423,060)	-	-
717-Residential Construction Tax	(985,406)	(231,204)	(325,505)	(325,505)
725-Industrial Development Auth.	(0)	(1)	-	-
TOTAL REVENUES	\$ (19,338,999)	\$ (4,237,834)	\$ (1,865,505)	\$ (2,102,174)
NET FUND ACTIVITY	\$ (12,086,491)	\$ 3,928,920	\$ (1,025,600)	\$ (844,100)

OTHER TRANSPORTATION FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Transfers Out	-	107,415	-	-
CIP Project Expenditures	9,121,154	8,484,914	2,233,900	-
TOTAL EXPENDITURES	\$ 9,121,154	\$ 8,592,329	\$ 2,233,900	\$ -
REVENUES				
Use of Money and Property	(58,231)	58,084	-	-
Revenue from Other Agencies	(9,680,843)	(7,970,191)	(2,233,900)	-
TOTAL REVENUES	\$ (9,739,074)	\$ (7,912,107)	\$ (2,233,900)	\$ -
NET FUND ACTIVITY	\$ (617,919)	\$ 680,222	\$ -	\$ -

OTHER TRANSPORTATION FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
736-Other Transportation Program	9,121,154	8,592,329	2,233,900	-
TOTAL EXPENDITURES	\$ 9,121,154	\$ 8,592,329	\$ 2,233,900	\$ -
REVENUES				
723-Bicycle Facilities Fund	(28)	28	-	-
735-Transportation Partnership	(53)	(3)	-	-
736-Other Transportation Program	(9,738,927)	(7,912,107)	(2,233,900)	-
741-Prop 1B Highway Safety	(65)	(24)	-	-
TOTAL REVENUES	\$ (9,739,073)	\$ (7,912,106)	\$ (2,233,900)	\$ -
NET FUND ACTIVITY	\$ (617,919)	\$ 680,224	\$ -	\$ -

DEBT SERVICE FUNDS

Debt Service Funds

The debt service requirement for the City, Public Financing Authority and Municipal Financing Authority is \$19.6 million for fiscal year 2021. Successor Agency to the Redevelopment Agency debt is reported in the “Debt Administration” section of the budget. The \$19.6 million are the required payments for the debt per the amortization schedules however, the amounts budgeted or actually paid are usually less due to funds available with the trustee as a result of interest earnings or excess cash in the various debt service funds that reduce the required cash outlay budgeted for the annual payment of the debt.

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

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

DEBT SERVICE – CITY FUND

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

- Fund 442: CDBG Section 108 Loan

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

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

- Fund 452: Capital Leases

This fund was established to account for the lease/purchase of the Fire Department’s apparatuses, the Police Department’s Mobile Data Computers, and Energy Conservation equipment.

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

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

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

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

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

- Fund 453: Energy Loan Repayment

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

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

DEBT SERVICE – CHULA VISTA PUBLIC FINANCING AUTHORITY

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

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

- Fund 472: 2004 Certificates of Participation – Civic Center Project – Phase I

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

- Fund 473: 2006 Certificates of Participation – Civic Center Project – Phase II

In March 2006, the Public Financing Authority issued the 2006 COP in the amount of \$20,325,000 to finance the construction and equipping of additional improvements to the Civic Center complex and for the renovation of the City's Nature Center. The 2006 COPs were refunded in July 2016.

- Fund 474: 2010 COP Refinance – Corporation Yard and Civic Center Phase III)

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

- Fund 475: 2014 Refunding Certificates of Participation

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

- Fund 476: 2015 Refunding Certificates of Participation
In September 2015, the Public Financing Authority issued the 2015 COP in the amount of \$34,330,000 to refinance the outstanding principal balance of the 2004 Certificates of Participation and to refinance part of the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2034.
- Fund 477: 2016 Refunding Certificates of Participation
In July 2016, the Public Financing Authority issued the 2016 COP in the amount of \$8,600,000 to refinance the outstanding principal balance of the 2006 Certificates of Participation. The source of repayment of the certificates is the lease payments to be made by General Fund and PFDIF to the Public Financing Authority. The term of the certificates is through calendar year 2036.

DEBT SERVICE – CHULA VISTA MUNICIPAL FINANCING AUTHORITY

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

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

- Fund 478: 2016 Lease Revenue Refunding Bonds
In July 2016, the Municipal Financing Authority issued the 2016 LRRB in the amount of \$25,885,000 to refinance the outstanding principal balance of the 2010 Certificates of Participation. The source of repayment of the LRRBs is the lease payments to be made by General Fund and PFDIF to the Municipal Financing Authority. The term of the lease is through calendar year 2033.
- Fund 220: 2017 Lease Revenue Bonds Series
In July 2017, the Municipal Financing Authority issued the 2017 Lease Revenue Bonds in the amount of \$61,355,000 to finance critical City infrastructure, facilities, and equipment. The source of repayment of the 2017 Lease Revenue Bonds is revenue generated from the citizen-approved Measure P Sales tax. The term of the issuance is through calendar year 2027.
- Fund 479: Lease Revenue Bonds Series 2017A & Series 2017B
In December 2017, the Municipal Financing Authority issued the 2017 LRB Series A in the amount of \$12,045,000 and the 2017 LRB Series B in the amount of \$1,085,000 to finance photovoltaic energy systems at various City facilities. The source of repayment of the LRB is the lease payments to be made by General Fund to the Municipal Financing Authority. The term of the Series 2017A lease is through calendar year 2048 and the term of the Series 2017B lease is through calendar year 2028.

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Other Expenses	1,750,039	1,659,811	1,760,398	1,683,496
Transfers Out	-	67,448	-	-
TOTAL EXPENDITURES	\$ 1,750,039	\$ 1,727,258	\$ 1,760,398	\$ 1,683,496
REVENUES				
Use of Money and Property	(2,808)	(4,092)	-	-
Other Revenue	(40,000)	(34,786)	(288,000)	(281,930)
Transfers In	(1,487,386)	(1,702,561)	(1,485,998)	(1,415,165)
TOTAL REVENUES	\$ (1,530,194)	\$ (1,741,438)	\$ (1,773,998)	\$ (1,697,095)
NET FUND ACTIVITY	\$ 219,846	\$ (14,180)	\$ (13,600)	\$ (13,599)

DEBT SERVICE - CITY FUNDS (442 - 453)

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
442-CDBG Section 108 Loan	762,118	763,126	763,427	633,650
452-Equipment Lease Fund	349,623	343,882	502,716	552,671
453-Energy Conservation Loans	638,298	620,251	494,255	497,175
TOTAL EXPENDITURES	\$ 1,750,039	\$ 1,727,258	\$ 1,760,398	\$ 1,683,496
REVENUES				
442-CDBG Section 108 Loan	(762,118)	(763,126)	(763,427)	(633,650)
451-Long Term Debt - City of CV	-	41	-	-
452-Equipment Lease Fund	(351,663)	(329,084)	(258,316)	(308,271)
453-Energy Conservation Loans	(416,412)	(649,270)	(752,255)	(755,174)
TOTAL REVENUES	\$ (1,530,194)	\$ (1,741,438)	\$ (1,773,998)	\$ (1,697,095)
NET FUND ACTIVITY	\$ 219,846	\$ (14,180)	\$ (13,600)	\$ (13,599)

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 479)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	12,200	15,613	28,302	30,705
Other Expenses	9,439,206	9,483,825	9,585,255	9,594,856
Transfers Out	12,903,918	-	-	-
TOTAL EXPENDITURES	\$ 22,355,324	\$ 9,499,438	\$ 9,613,557	\$ 9,625,561
REVENUES				
Use of Money and Property	(50,079)	(167,764)	-	-
Other Revenue	(13,405,134)	(317,154)	(314,139)	(315,485)
Transfers In	(8,940,908)	(7,930,052)	(9,299,418)	(9,310,076)
TOTAL REVENUES	\$ (22,396,121)	\$ (8,414,969)	\$ (9,613,557)	\$ (9,625,561)
NET FUND ACTIVITY	\$ (40,797)	\$ 1,084,468	\$ -	\$ -

DEBT SERVICE - PUBLIC FINANCING AUTHORITY (472 - 479)

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
475-2014 COP Refunding	3,600,081	3,607,576	3,603,706	3,611,332
476-2015 Refunding COP	2,929,013	2,923,585	2,929,568	2,935,919
477-2016 Ref COP Civic Ctr/Nature	284,800	284,985	287,551	289,452
478-2016 LRRB PFDIF/COP	2,147,525	2,153,025	2,156,175	2,155,975
479-2017 CREBs LRBs	13,393,905	530,266	636,557	632,883
TOTAL EXPENDITURES	\$ 22,355,324	\$ 9,499,438	\$ 9,613,557	\$ 9,625,561
REVENUES				
475-2014 COP Refunding	(3,609,558)	(2,500,083)	(3,603,706)	(3,611,332)
476-2015 Refunding COP	(2,936,388)	(2,975,410)	(2,929,568)	(2,935,919)
477-2016 Ref COP Civic Ctr/Nature	(289,988)	(298,511)	(287,551)	(289,452)
478-2016 LRRB PFDIF/COP	(2,143,795)	(2,133,080)	(2,156,175)	(2,155,975)
479-2017 CREBs LRBs	(13,416,391)	(507,885)	(636,557)	(632,883)
TOTAL REVENUES	\$ (22,396,121)	\$ (8,414,969)	\$ (9,613,557)	\$ (9,625,561)
NET FUND ACTIVITY	\$ (40,797)	\$ 1,084,468	\$ -	\$ -



OTHER FUNDS

Other Funds

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

To follow is a brief description of special revenue funds.

TRANSPORTATION FUNDS

Included in this group are the following funds:

- Fund 221: Gas Tax
This fund accounts for the receipt and expenditure of all monies received from the State under Street and Highway Code Sections 2103, 2105, 2106, 2107, 2107.5, and the Road Repair and Accountability Act of 2017 (Senate Bill 1). The allocations must be spent for street maintenance or construction and a limited amount for engineering. Historically, these monies were deemed highly restrictive insofar as expenditure, but with adoption of AB1502 effective January 1, 1978 most of the money can be used for any street purpose.
- Fund 227: Transportation Sales Tax
This fund was established to account for the receipt and disbursement of all transportation sales tax (TransNet) revenues for the City. In November 1987, San Diego County voters first approved the Transportation Program (TransNet). In November of 2004, voters approved a 40-year extension of the program, which funds transportation improvements throughout the region via a half-cent local sales tax. The City's allocation of regional funds is based upon population and the number of local street and road miles maintained by the City.

PARKING FUNDS

Included as part of this group are the following funds:

- Fund 241: Parking Meter
Parking Meter Fund revenues are generated through two sources: coin deposits from parking meters located in the downtown area, and parking citation payments for expired meter violations. These funds pay for the coin collection and maintenance of the meters, the parking enforcement staff that monitors the downtown area, and general upkeep and signage of the downtown parking lots.
- Fund 243: Town Center I Parking
This fund is used to account for revenues from an in-lieu parking fee. This in-lieu parking fee applies to any developer of a new commercial building or addition to an existing commercial building within the Downtown Parking District. Use of monies in this fund is restricted to the purchase or development of parking sites.

PUBLIC SAFETY FUNDS

Included in this group are the following funds:

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

LIBRARY/CULTURAL ARTS FUNDS

Included in this group are the following funds:

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

SUNDRY GRANT & MISCELLANEOUS FUNDS

Included as part of this group are the following funds:

- Fund 223: Telephone Users Tax (TUT) Common Fund
This fund is used to account for funds in accordance with a 2014 settlement agreement that resolved a class action lawsuit challenging the City's collection of Telephone Users' Taxes from wireless customers.
- Fund 269: Other Grant Fund
The Other Grants Fund was established to account for all grants other than Federal and State grants such as: San Diego Neighborhood Reinvestment Program and Be the Change grants.
- Fund 270: Mobile Home Rent Review Program Fund
This fund is a depository for monies collected for the Mobile Home Administrative Fee. This fee was established in July 2011 to ensure a consistent funding source for administration and implementation of Chula Vista Municipal Code 9.50 – Mobile Home Park Space Rent Review.
- Fund 271: Local Grants
This fund was established to account for the receipt and disbursement of local grant funds received by the City (non-Federal or State Grants).
- Fund 272: Federal Grants Fund
This fund was established to account for the receipt and disbursement of all Federal Grants received by the City.
- Fund 273: State Grants Fund
This fund was established to account for the receipt and disbursement of all State Grants received by the City (excluding Recreation related grants).

ENVIRONMENTAL SERVICES AND CONSERVATION FUNDS

Included as part of this group are the following funds:

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

STORM DRAIN FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT HOUSING PROGRAM FUND

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

- 311: CDBG Housing Program

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

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

OPEN SPACE DISTRICT FUNDS

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

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

MISCELLANEOUS SPECIAL REVENUE FUNDS

Included in this grouping are the following fund:

- Fund 316: Public Educational & Government Fee Fund

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

INTERNAL SERVICE FUNDS

Included as part of this group are the following funds:

- Fund 234: Advanced Life Support (ALS) Fund

This fund accounts for the receipt of pass-through revenue from ambulance services to fund First Responder Advanced Life Support program.

- Fund 341: Public Liability Trust Fund

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

- Fund 393: Technology Replacement Fund
The Technology Replacement Fund is an internal service function that provides for the replacement of computers and related technology equipment. Funds from departments' operating budgets are transferred to the Technology Replacement Fund for future replacement of equipment included in the program. Due to economic reasons, the program has not been funded for several years. Computer replacement has been included in various funds based on available resources.
- Fund 394: Vehicle Replacement Fund
The Vehicle Replacement Fund was established to set aside funds for the purchase and/or replacement of vehicles.
- Fund 398: Workers Compensation
This fund is a depository for contributions made from all funds, which have personnel allocated to them, to pay for annual costs related to workers' compensation liabilities including the provision of an appropriate reserve to pay uninsured claims costs. The City is self-insured for amounts up to \$1.0 million per claim. The amount of the reserve and the required annual transfer is determined by the Director of Finance, based on experience and consultation with the Risk Manager.

OTHER ENTERPRISE FUNDS

Included as part of this group are the following funds:

- Fund 405: City Jail
This fund is used to account for revenues and expenditures related to the operation of the City Jail.
- Fund 406: Chula Vista Municipal Golf Course
This fund is used to account for revenues and expenditures related to the operation of the Chula Vista Municipal Golf Course.
- Fund 407: Living Coast Discovery Center
This account is to track revenues and expenses related to the Living Coast Discovery Center.
- Fund 409: Chula Vista Elite Athlete Training Center
This fund accounts for the revenues and expenditures related to the management of the Chula Vista Elite Athlete Training Center.

CV BAYFRONT FINANCE AUTHORITY

Fund 693 is a Custodial Fund to account for contractual commitments with the Port of San Diego, RIDA Chula Vista LLC, and the City of Chula Vista related to the development of a destination resort hotel and convention center project on the Chula Vista Bayfront.

OTHER FUNDS - TRANSPORTATION FUNDS (221 - 227)

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
221-Transportation Grants-Gas Tax	4,803,014	6,272,734	12,075,994	12,670,309
227-Transportation Sales Tax	7,302,610	5,550,792	6,802,721	6,224,329
TOTAL EXPENDITURES	\$ 12,105,624	\$ 11,823,526	\$ 18,878,715	\$ 18,894,638
REVENUES				
221-Transportation Grants-Gas Tax	(7,281,065)	(10,632,763)	(11,444,751)	(11,940,805)
227-Transportation Sales Tax	(7,561,553)	(3,136,461)	(6,379,500)	(6,379,500)
TOTAL REVENUES	\$ (14,842,618)	\$ (13,769,224)	\$ (17,824,251)	\$ (18,320,305)
NET FUND ACTIVITY	\$ (2,736,994)	\$ (1,945,698)	\$ 1,054,464	\$ 574,333

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	265,378	335,851	360,700	360,700
Other Expenses	234,445	229,825	198,500	198,500
Utilities	8,861	10,642	13,070	13,070
CIP Project Expenditures	171	128,586	-	-
TOTAL EXPENDITURES	\$ 508,855	\$ 704,904	\$ 572,270	\$ 572,270
REVENUES				
Licenses and Permits	(25,584)	(30,080)	(25,000)	(25,000)
Fines and Penalties	(248,904)	(265,241)	(200,000)	(200,000)
Use of Money and Property	(280,664)	(444,666)	(365,000)	(365,000)
Other Revenue	(7)	(2)	-	-
TOTAL REVENUES	\$ (555,158)	\$ (739,989)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (46,303)	\$ (35,085)	\$ (17,730)	\$ (17,730)

OTHER FUNDS - PARKING FUNDS (241 - 243)

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
241-Parking Meter	508,855	704,904	572,270	572,270
243-Town Center I Parking District	-	-	-	-
TOTAL EXPENDITURES	\$ 508,855	\$ 704,904	\$ 572,270	\$ 572,270
REVENUES				
241-Parking Meter	(554,634)	(738,095)	(590,000)	(590,000)
243-Town Center I Parking District	(524)	(1,894)	-	-
TOTAL REVENUES	\$ (555,158)	\$ (739,989)	\$ (590,000)	\$ (590,000)
NET FUND ACTIVITY	\$ (46,303)	\$ (35,085)	\$ (17,730)	\$ (17,730)

OTHER FUNDS - PUBLIC SAFETY FUNDS (245, 256)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	62,948	39,888	138,500	138,500
Other Expenses	-	321	-	-
Other Capital	-	26,683	-	-
Transfers Out	399,140	399,140	399,140	399,140
TOTAL EXPENDITURES	\$ 462,088	\$ 466,032	\$ 537,640	\$ 537,640
REVENUES				
Fines and Penalties	(454,708)	(488,492)	(437,640)	(437,640)
Use of Money and Property	(1,628)	(15,456)	-	-
TOTAL REVENUES	\$ (456,336)	\$ (503,948)	\$ (437,640)	\$ (437,640)
NET FUND ACTIVITY	\$ 5,753	\$ (37,916)	\$ 100,000	\$ 100,000

OTHER FUNDS - PUBLIC SAFETY FUNDS (245, 256)

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
245-Traffic Safety	462,088	466,032	537,640	537,640
256-Asset Seizure	-	-	-	-
TOTAL EXPENDITURES	\$ 462,088	\$ 466,032	\$ 537,640	\$ 537,640
REVENUES				
245-Traffic Safety	(456,336)	(504,001)	(437,640)	(437,640)
256-Asset Seizure	-	53	-	-
TOTAL REVENUES	\$ (456,336)	\$ (503,948)	\$ (437,640)	\$ (437,640)
NET FUND ACTIVITY	\$ 5,753	\$ (37,916)	\$ 100,000	\$ 100,000

OTHER FUNDS - PERMANENT ENDOWMENTS FUND (267)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	-	-	400	400
Other Expenses	-	1,200	1,200	1,200
TOTAL EXPENDITURES	\$ -	\$ 1,200	\$ 1,600	\$ 1,600
REVENUES				
Use of Money and Property	(128)	(323)	-	-
Other Revenue	(1,000)	-	-	-
TOTAL REVENUES	\$ (1,128)	\$ (323)	\$ -	\$ -
NET FUND ACTIVITY	\$ (1,128)	\$ 877	\$ 1,600	\$ 1,600

OTHER FUNDS - STORM DRAIN FUND (301)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	236,448	309,029	348,100	348,100
Other Expenses	121	2,787	-	-
Utilities	-	-	840	840
TOTAL EXPENDITURES	\$ 236,568	\$ 311,817	\$ 348,940	\$ 348,940
REVENUES				
Licenses and Permits	-	-	(23,750)	(23,750)
Fines and Penalties	(200)	(200)	(5,000)	(5,000)
Use of Money and Property	(3,847)	(29,126)	-	-
Charges for Services	(518,905)	(665,347)	(555,500)	(555,500)
Other Revenue	(1,716)	(2,748)	-	-
TOTAL REVENUES	\$ (524,668)	\$ (697,420)	\$ (584,250)	\$ (584,250)
NET FUND ACTIVITY	\$ (288,100)	\$ (385,604)	\$ (235,310)	\$ (235,310)

OTHER FUNDS - CDBG HOUSING PROGRAM (311)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	364	190	-	-
Other Expenses	11,728	74,139	-	-
Non-CIP Project Expenditures	8,217	50,499	140,194	140,194
TOTAL EXPENDITURES	\$ 20,310	\$ 124,828	\$ 140,194	\$ 140,194
REVENUES				
Use of Money and Property	862	(862)	-	-
Revenue from Other Agencies	-	(31,520)	(140,194)	(140,194)
Other Revenue	(31,931)	(20,093)	-	-
TOTAL REVENUES	\$ (31,069)	\$ (52,475)	\$ (140,194)	\$ (140,194)
NET FUND ACTIVITY	\$ (10,760)	\$ 72,353	\$ -	\$ -

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

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	356,743	497,018	300,000	300,000
Other Expenses	896	-	-	-
Other Capital	100,575	-	300,000	300,000
TOTAL EXPENDITURES	\$ 458,214	\$ 497,018	\$ 600,000	\$ 600,000
REVENUES				
Use of Money and Property	6,652	(10,071)	-	-
Other Revenue	(578,848)	(551,940)	(600,000)	(600,000)
TOTAL REVENUES	\$ (572,196)	\$ (562,012)	\$ (600,000)	\$ (600,000)
NET FUND ACTIVITY	\$ (113,982)	\$ (64,994)	\$ -	\$ -

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

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	6,535,821	6,732,362	9,887,696	11,777,895
Other Expenses	1,715,603	1,631,119	2,191,556	2,528,999
Other Capital	-	-	120,001	140,001
Utilities	2,565,876	2,184,677	3,037,838	3,477,193
Internal Service Charges	-	-	-	1,000
Transfers Out	69,163	125,854	65,042	237,773
CIP Project Expenditures	-	643	-	-
TOTAL EXPENDITURES	\$ 10,886,464	\$ 10,674,655	\$ 15,302,133	\$ 18,162,861
REVENUES				
Use of Money and Property	(140,652)	(958,748)	-	-
Other Revenue	(15,177,798)	(16,324,427)	(17,012,759)	(17,350,438)
Transfers In	(164,860)	(278,335)	(65,042)	(475,546)
TOTAL REVENUES	\$ (15,483,310)	\$ (17,561,510)	\$ (17,077,801)	\$ (17,825,984)
NET FUND ACTIVITY	\$ (4,596,846)	\$ (6,886,856)	\$ (1,775,668)	\$ 336,877

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

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
342-CFD 11-M Rolling Hills McM	121,814	121,214	182,617	187,571
343-CFD 12-M Otay Ranch Village 7	282,866	292,940	533,777	584,392
344-CFD 13-M Otay Ranch Village 2	175,156	262,529	686,763	690,629
345-CFD 12M Village 7 Otay Ranch	395,666	378,140	573,532	580,989
346-CFD 14M-A-EUC Millenia	135,941	302,825	318,168	208,147
347-CFD 14M-B-EUC Millenia	80,676	107,225	116,831	411,200
348-CFD 18M Village 3 Otay Ranch	6,542	6,437	69,998	838,639
349-CFD 19M Freeway Commercial 2	5,660	25,138	58,572	213,644
351-Town Center Landscape Dist I	-	-	-	-
352-Bay Blvd Landscape District	8,637	4,826	8,247	8,257
353-Eastlake Maintenance Dist I	309,679	288,017	350,738	413,393
354-Open Space District #01	93,078	81,021	89,879	93,580
355-Open Space District #02	18,408	18,007	15,971	16,471
356-Open Space District #03	58,125	50,015	56,004	57,676
357-Open Space District #04	81,177	90,171	115,361	117,359
358-Open Space District #05	49,104	46,174	58,492	57,000
359-Open Space District #06	30,526	27,097	38,846	37,418
361-Open Space District #07	8,591	17,390	27,189	24,792
362-Open Space District #08	76,602	71,888	78,849	81,234
363-Open Space District #09	82,492	83,157	78,006	80,331
364-Open Space District #10	86,455	81,569	94,028	92,710
365-Open Space District #11	163,018	155,879	183,268	188,732
366-Open Space District #13	-	-	-	-
367-Open Space District #14	344,652	323,446	384,370	395,954
368-Open Space District #15	25,172	30,810	24,387	25,160
369-Open Space District #17	10,815	8,126	11,920	10,127
371-Open Space District #18	149,356	143,952	181,780	200,829
372-Open Space District #20	1,405,400	1,317,625	1,814,548	1,770,328
373-Open Space District #23	39,366	36,984	64,401	57,913
374-Open Space District #24	36,509	32,985	33,166	30,746
375-Open Space District #26	16,812	14,421	12,364	12,752
376-Open Space District #31	125,001	121,315	214,714	201,132
378-CFD 07M Eastlake Woods & Vista	594,106	505,911	756,745	839,360
379-CFD 08M Vlg 6 McMillin & OR	814,634	872,818	1,231,322	1,440,003
380-CFD 09M ORV II Brookfield-Shea	793,007	841,594	1,193,483	1,375,656
381-CFD 14M-2-EUC Millenia	-	644	2,500	292,295
382-CFD 99-2 Otay Ranch Vlg 1 West	679,819	650,555	928,510	962,102
383-Town Ctr Business Improv Dist	-	-	-	-
386-Otay Ranch Preserve	721,580	519,165	708,885	1,162,911
387-CFD 98-3 Sunbow 2	794,045	803,851	1,128,785	1,152,204
388-CFD 97-1 Otay Ranch	2,057,203	1,938,794	2,875,117	3,249,225
389-Otay Ranch Village 1,2,6,7,12	8,775	-	-	-
TOTAL EXPENDITURES	\$ 10,886,464	\$ 10,674,655	\$ 15,302,133	\$ 18,162,861

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

FUND DETAIL				
BUDGET CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2019 PROPOSED
REVENUES				
342-CFD 11-M Rolling Hills McM	(182,371)	(198,971)	(192,189)	(196,033)
343-CFD 12-M Otay Ranch Village 7	(514,446)	(558,533)	(544,813)	(555,710)
344-CFD 13-M Otay Ranch Village 2	(521,272)	(684,573)	(647,741)	(660,696)
345-CFD 12M Village 7 Otay Ranch	(544,532)	(596,785)	(573,609)	(585,082)
346-CFD 14M-A-EUC Millenia	(227,766)	(245,376)	(229,731)	(234,326)
347-CFD 14M-B-EUC Millenia	(166,142)	(256,402)	(195,125)	(605,629)
348-CFD 18M Village 3 Otay Ranch	(32,638)	(715,307)	(767,291)	(782,637)
349-CFD 19M Freeway Commercial 2	(130,356)	(141,294)	(137,165)	(139,909)
351-Town Center Landscape Dist I	(261)	(928)	-	-
352-Bay Blvd Landscape District	(12,991)	(14,710)	(12,750)	(13,005)
353-Eastlake Maintenance Dist I	(365,463)	(382,957)	(376,362)	(383,892)
354-Open Space District #01	(86,793)	(89,790)	(90,961)	(92,781)
355-Open Space District #02	(14,999)	(15,111)	(15,971)	(16,291)
356-Open Space District #03	(53,569)	(55,136)	(56,004)	(57,125)
357-Open Space District #04	(92,033)	(99,268)	(96,878)	(98,816)
358-Open Space District #05	(52,042)	(55,503)	(55,411)	(56,520)
359-Open Space District #06	(35,692)	(36,680)	(36,388)	(37,116)
361-Open Space District #07	(16,027)	(16,161)	(15,689)	(16,003)
362-Open Space District #08	(73,436)	(79,811)	(78,849)	(80,426)
363-Open Space District #09	(73,590)	(75,723)	(78,006)	(79,567)
364-Open Space District #10	(85,454)	(89,933)	(90,029)	(91,830)
365-Open Space District #11	(173,636)	(184,423)	(183,268)	(186,934)
366-Open Space District #13	(4)	(14)	-	-
367-Open Space District #14	(359,968)	(377,110)	(384,400)	(392,088)
368-Open Space District #15	(22,623)	(23,268)	(24,387)	(24,875)
369-Open Space District #17	(8,959)	(9,230)	(9,420)	(9,609)
371-Open Space District #18	(189,539)	(198,862)	(187,480)	(191,230)
372-Open Space District #20	(1,496,038)	(1,595,868)	(1,575,486)	(1,607,000)
373-Open Space District #23	(53,731)	(57,067)	(52,891)	(53,949)
374-Open Space District #24	(30,324)	(31,177)	(33,166)	(33,830)
375-Open Space District #26	(11,633)	(11,835)	(12,364)	(12,612)
376-Open Space District #31	(198,979)	(201,940)	(199,520)	(203,511)
378-CFD 07M Eastlake Woods & Vista	(891,224)	(961,234)	(942,459)	(961,309)
379-CFD 08M Vlg 6 McMillin & OR	(1,520,854)	(1,666,429)	(1,592,568)	(1,624,420)
380-CFD 09M ORV II Brookfield-Shea	(1,332,928)	(1,440,729)	(1,399,894)	(1,427,892)
381-CFD 14M-2-EUC Millenia	-	-	(17,028)	(17,369)
382-CFD 99-2 Otay Ranch Vlg 1 West	(1,015,839)	(1,103,805)	(1,071,763)	(1,093,199)
383-Town Ctr Business Improv Dist	(473)	(1,800)	-	-
386-Otay Ranch Preserve	(797,064)	(796,319)	(791,502)	(807,333)
387-CFD 98-3 Sunbow 2	(1,006,031)	(1,085,381)	(1,062,606)	(1,083,859)
388-CFD 97-1 Otay Ranch	(3,089,897)	(3,400,448)	(3,246,637)	(3,311,571)
389-Otay Ranch Village 1,2,6,7,12	(1,692)	(5,622)	-	-
TOTAL REVENUES	\$ (15,483,310)	\$ (17,561,510)	\$ (17,077,801)	\$ (17,825,984)
NET FUND ACTIVITY	\$ (4,596,846)	\$ (6,886,856)	\$ (1,775,668)	\$ 336,877

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	372,906	376,808	474,121	458,202
Supplies and Services	1,334,628	1,249,255	1,617,241	1,657,412
Other Expenses	4,690,936	3,694,043	4,673,472	4,750,558
Other Capital	217,992	-	221,469	221,469
Internal Service Charges	-	3,732	8,000	14,952
Transfers Out	977,453	972,453	1,143,502	1,143,502
TOTAL EXPENDITURES	\$ 7,593,915	\$ 6,296,291	\$ 8,137,805	\$ 8,246,095
REVENUES				
Use of Money and Property	26,073	(26,073)	-	-
Other Agency Revenue	(2,174,096)	(697,921)	(2,158,003)	(2,158,003)
Other Revenue	(5,336,493)	(5,146,451)	(4,775,727)	(4,892,981)
Transfers In	(1,212,611)	(1,205,510)	(1,284,078)	(1,284,078)
TOTAL REVENUES	\$ (8,697,128)	\$ (7,075,955)	\$ (8,217,808)	\$ (8,335,062)
NET FUND ACTIVITY	\$ (1,103,213)	\$ (779,664)	\$ (80,003)	\$ (88,967)

OTHER FUNDS - INTERNAL SERVICE FUNDS

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
234-Advanced Life Support Program	1,692,814	1,624,635	2,158,003	2,149,036
235-Legislative Counsel Fund	5,000	-	-	-
341-Public Liability Trust	2,172,073	933,137	1,204,078	1,204,078
398-Workers Compensation Fund	3,724,029	3,738,519	4,775,724	4,892,981
TOTAL EXPENDITURES	\$ 7,593,915	\$ 6,296,291	\$ 8,137,805	\$ 8,246,095
REVENUES				
234-Advanced Life Support Program	(2,173,178)	(699,766)	(2,158,003)	(2,158,003)
341-Public Liability Trust	(1,452,480)	(1,229,281)	(1,284,078)	(1,284,078)
393-Technology Replacement	17	(17)	-	-
398-Workers Compensation Fund	(5,071,486)	(5,146,892)	(4,775,727)	(4,892,981)
TOTAL REVENUES	\$ (8,697,128)	\$ (7,075,955)	\$ (8,217,808)	\$ (8,335,062)
NET FUND ACTIVITY	\$ (1,103,213)	\$ (779,664)	\$ (80,003)	\$ (88,967)

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	7,067,281	6,642,475	6,817,240	7,003,835
Supplies and Services	1,215,772	1,467,984	4,583,745	4,583,745
Other Expenses	1,749,149	1,442,848	3,959,027	3,959,027
Other Capital	651,427	529,184	1,809,940	1,809,940
Utilities	1,808	1,393	10,660	10,660
Internal Service Charges	-	10,982	9,505	9,505
Transfers Out	855,497	1,680,777	1,436,646	1,512,216
CIP Project Expenditures	564,187	1,233,707	350,000	350,000
Non-CIP Project Expenditures	1,056,246	681,518	874,241	874,241
TOTAL EXPENDITURES	\$ 13,161,368	\$ 13,690,870	\$ 19,851,004	\$ 20,113,169
REVENUES				
Use of Money and Property	(126,532)	(105,477)	(113,000)	(113,000)
Other Agency Revenue	(13,600,495)	(18,951,930)	(14,209,693)	(14,415,040)
Charges for Services	(168,867)	(193,803)	(205,296)	(205,296)
Other Revenue	(259,840)	(126,562)	(62,333)	(62,333)
Transfers In	(222,392)	(115,730)	(115,305)	(115,305)
TOTAL REVENUES	\$ (14,378,126)	\$ (19,493,503)	\$ (14,705,627)	\$ (14,910,974)
NET FUND ACTIVITY	\$ (1,216,758)	\$ (5,802,634)	\$ 5,145,377	\$ 5,202,195

OTHER FUNDS - SUNDRY GRANT & MISC FUNDS

FUND DETAIL				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
223-Utility Tax Settlement	105,809	64,400	-	-
269-Other Grants	1,173,362	1,230,192	1,711,954	1,715,099
270-Mobile Park Fee	50,474	39,227	65,000	65,000
271-Local Grants	98,173	109,044	317,592	318,722
272-Federal Grants	10,149,711	11,013,778	16,316,197	16,452,452
273-State Grants	1,583,840	1,234,228	1,440,261	1,561,896
TOTAL EXPENDITURES	\$ 13,161,368	\$ 13,690,870	\$ 19,851,004	\$ 20,113,169
REVENUES				
223-Utility Tax Settlement	(3,849)	(4,038)	-	-
269-Other Grants	(1,172,229)	(1,009,853)	(1,615,918)	(1,615,918)
270-Mobile Park Fee	(56,931)	(58,237)	(65,000)	(65,000)
271-Local Grants	(141,987)	(78,647)	(70,000)	(70,000)
272-Federal Grants	(10,900,690)	(16,763,951)	(11,725,994)	(11,931,341)
273-State Grants	(2,102,440)	(1,578,778)	(1,228,715)	(1,228,715)
TOTAL REVENUES	\$ (14,378,126)	\$ (19,493,503)	\$ (14,705,627)	\$ (14,910,974)
NET FUND ACTIVITY	\$ (1,216,758)	\$ (5,802,634)	\$ 5,145,377	\$ 5,202,195

OTHER FUNDS - TRANSIT FUNDS (401 - 403)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Other Expenses	27	3,348	-	-
Other Capital	-	50,702	-	-
CIP Project Expenditures	13,008	135,446	-	-
TOTAL EXPENDITURES	\$ 13,035	\$ 189,496	\$ -	\$ -
REVENUES				
Use of Money and Property	(4,027)	(10,470)	-	-
Other Agency Revenue	(104,899)	(163,380)	-	-
TOTAL REVENUES	\$ (108,926)	\$ (173,850)	\$ -	\$ -
NET FUND ACTIVITY	\$ (95,891)	\$ 15,646	\$ -	\$ -

OTHER FUNDS - TRANSIT FUNDS (401 - 403)

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
401-Bayfront Trolley Station	27	-	-	-
403-Transit Capital Projects	13,008	189,496	-	-
TOTAL EXPENDITURES	\$ 13,035	\$ 189,496	\$ -	\$ -
REVENUES				
401-Bayfront Trolley Station	(836)	(3,006)	-	-
402-Chula Vista Transit	616	2,194	-	-
403-Transit Capital Projects	(108,706)	(173,038)	-	-
TOTAL REVENUES	\$ (108,926)	\$ (173,850)	\$ -	\$ -
NET FUND ACTIVITY	\$ (95,891)	\$ 15,646	\$ -	\$ -

OTHER FUNDS - OTHER ENTERPRISE FUNDS (405 - 409)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	-	-	1,346,296	1,666,847
Supplies and Services	107,335	215,578	563,348	333,348
Other Expenses	568,858	380,001	63,200	63,200
Utilities	67	-	84,887	70,497
Internal Service Charges	-	-	5,398	5,398
Transfers Out	159,113	26,627	321,080	321,080
TOTAL EXPENDITURES	\$ 835,373	\$ 622,206	\$ 2,384,209	\$ 2,460,370
REVENUES				
Fines and Penalties	-	-	-	(16,000)
Use of Money and Property	(133,003)	4,169	(132,580)	(132,580)
Other Agency Revenue	(24,070)	-	(2,039,500)	(2,119,413)
Other Revenue	(100,311)	(14,747)	-	-
Transfers In	(86,878)	(189,586)	(214,998)	(200,608)
TOTAL REVENUES	\$ (344,263)	\$ (200,164)	\$ (2,387,078)	\$ (2,468,601)
NET FUND ACTIVITY	\$ 491,110	\$ 422,041	\$ (2,869)	\$ (8,231)

OTHER FUNDS - OTHER ENTERPRISE FUNDS (405 - 409)

FUND DETAIL

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
405-City Jail	-	-	1,968,131	2,058,682
406-Chula Vista Muni Golf Course	132,580	-	132,580	132,580
407-Living Coast Discovery Center	-	-	94,998	80,608
409-CV Elite Athlete Training Ctr	702,793	622,206	188,500	188,500
TOTAL EXPENDITURES	\$ 835,373	\$ 622,206	\$ 2,384,209	\$ 2,460,370
REVENUES				
405-City Jail	-	-	(1,971,000)	(2,066,913)
406-Chula Vista Muni Golf Course	(133,393)	(13,934)	(132,580)	(132,580)
407-Living Coast Discovery Center	-	-	(94,998)	(80,608)
409-CV Elite Athlete Training Ctr	(210,870)	(186,230)	(188,500)	(188,500)
TOTAL REVENUES	\$ (344,263)	\$ (200,164)	\$ (2,387,078)	\$ (2,468,601)
NET FUND ACTIVITY	\$ 491,110	\$ 422,041	\$ (2,869)	\$ (8,231)

OTHER FUNDS - CV BAYFRONT FINANCE AUTHORITY (693)

FUND SUMMARY				
BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	-	-	-	1,635,789
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,635,789
REVENUES				
Transfers In	-	-	-	(1,635,789)
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ (1,635,789)
NET FUND ACTIVITY	\$ -	\$ -	\$ -	\$ -



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary

CIP Revenue Summary

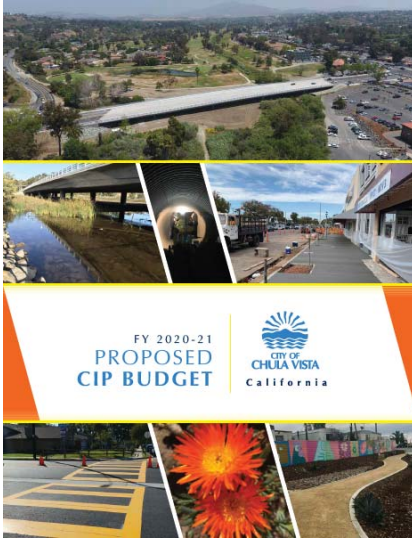
CIP Expenditure Summary

Capital Improvement Projects Summary

Five-Year CIP Project Summary Schedule

**CAPITAL IMPROVEMENT PROGRAM
SUMMARY**

Capital Improvement Program Summary



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

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

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

CIP PROCESS

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

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

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

- General Plan
- Regional Transportation Program
- Bikeway Master Plan

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

BUDGET DEVELOPMENT

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

On June 2, 2020, a public hearing was held for City Council to consider and adopt an amendment to the TransNet Local Street Improvement Program of projects for fiscal years 2020-21 through 2024-25.

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

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

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

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

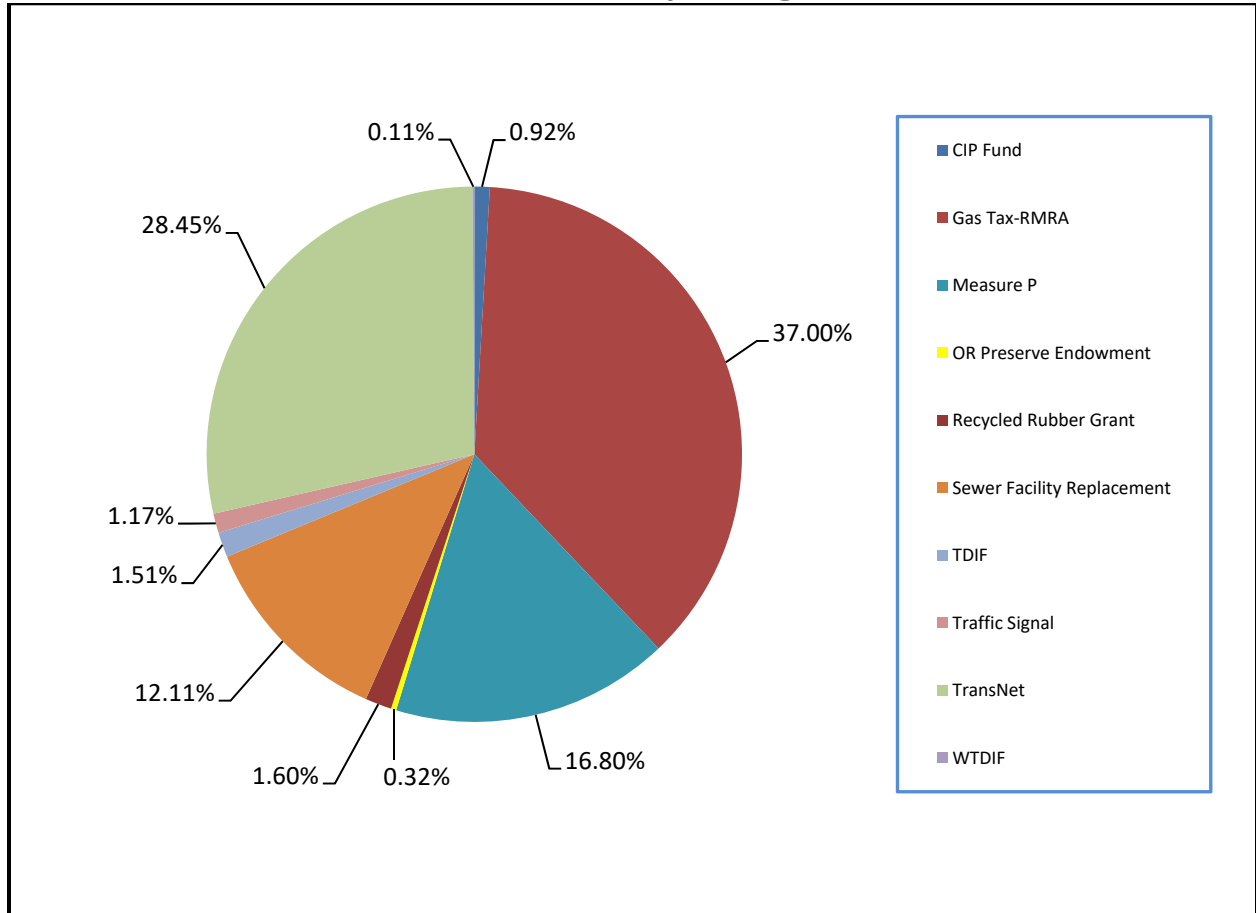
The City will continue to collaborate with regional agencies, such as the Port, SANDAG, and Caltrans, to ensure that the needs of our City residents are met, taking into account the unique characteristics of our City and recognizing our role as the County's second largest city and a leader in the South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

CIP REVENUE SUMMARY

CIP Revenue Summary

The Capital Improvement Program is supported by a number of funding sources. City staff continuously explores opportunities to diversify revenue and leverage funding for infrastructure improvements. The following chart and table summarizes the funding sources for the FY 2021 CIP budget.

Fiscal Year 2021 CIP by Funding Source



Fund Source	Percentage	Amount
CIP Fund	0.92%	\$ 202,052
Gas Tax-RMRA	37.00%	\$ 8,092,505
Measure P	16.80%	\$ 3,674,630
OR Preserve Endowment	0.32%	\$ 70,000
Recycled Rubber Grant	1.60%	\$ 350,000
Sewer Facility Replacement	12.11%	\$ 2,650,000
TDIF	1.51%	\$ 330,000
Traffic Signal	1.17%	\$ 256,000
TransNet	28.45%	\$ 6,224,329
WTDIF	0.11%	\$ 25,000
Total:	100%	\$ 21,874,516

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

The following is a brief description of key funding sources which support the fiscal year 2021 Capital Improvement Budget:

DEVELOPMENT IMPACT FEES

Traffic Signal Fee

The Traffic Signal Fee is a trip-based development impact fee that is charged with the issuance of building permits for new construction. The fee can be utilized for the installation and upgrade of traffic signals throughout the City. A total of \$256,000 is programmed in fiscal year 2021 for traffic signal improvements.

Transportation Development Impact Fee (TDIF)

The City’s TDIF Program was established on January 12, 1988, by Ordinance 2251 for the collection of development impact fees to be used to construct transportation facilities to accommodate increased traffic generated by new development within the City’s eastern territories. A total of \$330,000 is programmed as part of the fiscal year 2021 CIP.

Western Transportation Development Impact Fee (WTDIF)

The City’s WTDIF Program was established on March 18, 2008, by Ordinances 3106 through 3110. This program is similar to the Eastern Transportation Development Impact Fee (TDIF) Program, which was established on January 12, 1988. In 2014, it was determined that the Bayfront, previously included in the WTDIF, be removed and a new DIF area covering only the Bayfront be established. A total of \$25,000 is programmed as part of the fiscal year 2021 CIP.

Telegraph Canyon Development Impact Fee

The City’s Telegraph Canyon DIF was established on August 7, 1990, by Ordinance 2384 for collection of development impact fees to be used to construct drainage and channel improvements for the Telegraph Canyon Basin. No Telegraph Canyon DIF funds are programmed in the fiscal year 2021 CIP.

Public Facilities Development Impact Fees

The Public Facilities Development Impact Fee (PFDIF) is levied against new development throughout the City to mitigate the impacts of growth on the City’s public services. The monies collected are used in the construction of new, and renovation of existing public facilities. No PFDIF is programmed in the fiscal year 2021 CIP.

GRANTS

Active Transportation Grant Program

The Legislature created the Active Transportation Program (ATP) in 2013 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates existing federal and state transportation programs - including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and Safe Routes to School (SR2S) - into a single program with roughly \$123 million per year available for projects chosen through a competitive program administered by the Commission. SB 1 directs \$100 million annually from the Road Maintenance and Rehabilitation Account to the ATP, significantly augmenting the available funding for this popular program. In June 2017, the Commission adopted an amendment to the 2017 ATP Guidelines for the augmentation of the program

with funds derived from SB 1. Specifically, the ATP Augmentation Guidelines set forth the process to augment the 2017 ATP for funds made available for fiscal years 2018 and 2019. On July 21, 2017, the SANDAG Transportation Committee listed the City's STM0392 project in the Regional ATP Cycle 3 for fiscal year 2017-18 and the City received ATP grant funding in the amount of \$851,000. There are no ATP programmed as part of the fiscal year 2021 CIP.

TransNet Active Transportation Grant Program

The TransNet Active Transportation Grant Program (ATGP) is also funded with Transportation Development Act (TDA) funds. The grant program encourages local jurisdictions to plan and build facilities that promote multiple travel choices and increase connectivity to transit, schools, retail centers, parks work, and other community gathering places. It also encourages agencies to provide bike parking, education, encouragement, and awareness programs that support pedestrian and bike infrastructure. SANDAG Board of Directors approved programming of \$300,000 TDA funds in February 2017 and the City received \$250,000 in TDA funds for the Multi-Modal Pedestrian/Bikeway Master Plan (STL0404) Project. There are no additional ATGP grant funds programmed as part of the FY2020-21 CIP Program.

Community Development Block Grant Funds

Each year, the City receives approximately \$1.7 million in Community Development Block Grant (CDBG) funds. Of this amount approximately \$1.3 million is available for community development activities, which include capital improvement projects. In 2006, the City of Chula Vista received a CDBG Section 108 loan in the amount of \$9.5 million for the completion of the Castle Park Infrastructure Projects. The debt service payment is paid back from the City's annual allotment of CDBG funds (approximately \$750,000 annually). This reduces the amount of CDBG funds available for other capital projects to approximately \$0.3-0.5 million annually for a total of 10 years. No CDBG has been programmed in the fiscal year 2021 CIP Program.

Highway Bridge Program

The Highway Bridge Program (HBP) provides funding to enable states to improve the condition of their highway bridges through replacement, rehabilitation, and systematic preventive maintenance of deficient bridges. Included in the fiscal year 2021 Capital Improvement Program are two major bridge replacement projects: STL-261, "Willow Street Bridge Widening," at the Sweetwater River and STM-386 "Heritage Road Bridge Replacement," at the Otay River.

The bridge at Willow Street was constructed in 1940 and, through a series of studies, was determined that it was not practical to rehabilitate the bridge and funding for full replacement was subsequently approved by the Federal Highway Administration (FHWA) and Caltrans, which administers the HBP Grant Program in California. The Willow Street Bridge Replacement Project has been completed and provides a 610 foot long bridge with four traffic lanes, 8-foot shoulders (bike lanes), and 5.5 foot sidewalks. The project consisted of two phases; \$3.5 million water transmission line relocations and \$16.7 million bridge replacement. The total project cost for design and environmental clearance, construction, and construction administration was \$23 million in HBP funds. Habitat mitigation monitoring, reporting and maintenance for the 5-Year Maintenance Period is currently underway and is set to end on July 1, 2024.

The existing bridge at Heritage Road was built using FEMA emergency funding as an interim facility in 1993 when heavy flood waters destroyed the river crossing. This interim bridge is inadequate for peak traffic volumes, does not accommodate pedestrians, and is unable to convey the 50-year storm without being overtopped. FHWA and Caltrans approved the bridge for replacement as the existing bridge is Functionally Obsolete (FO) and the cost of rehabilitation exceeded replacement.

In 2014, the Heritage Road Bridge Replacement Project was accepted into the HBP. As of January 2020, approved grant funds total \$3,164,062 for preliminary engineering and \$354,120 for right-of-way acquisition. In order to complete the design phase, an amount of \$619,710 HBP funding has been programmed in FY2019/20. Design will be completed in FY2020/21. Future construction programming has been identified in the amount of \$19.2 million.

Advertising of the construction contract is forecasted for spring of 2021 with construction beginning in the summer of 2021 and completion in FY2022/23.

Highway Safety Improvement Program

The Highway Safety Improvement Program (HSIP) was established to attain a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements. The City received grant funding for the Installation of Pedestrian Countdown Indications and Traffic Signal Modifications (TRF0405) project for \$1,215,900 (HSIP Cycle 8) and the Installation of Lead Pedestrian Interval Traffic Signal Operations (TRF0418) project for \$2,233,900 (HSIP Cycle 9). HSIP Cycle 10 call for projects will be in November 2020. As a result, there is no HSIP programmed as part of the fiscal year 2021 CIP.

Neighborhood Reinvestment Program

The Neighborhood Reinvestment Program (NEP) provides grant funds to County departments, public agencies, and to non-profit community organizations for one-time community, social, environmental, educational, cultural or recreational needs. No NEP funds are programmed in the fiscal year 2021 CIP.

Smart Growth Incentive Grant

The TransNet Smart Growth Initiative Program (SGIP) funds transportation related infrastructure improvements and planning efforts that support smart growth development. The SGIP will award two percent of the annual TransNet revenues for the next 40 years to local governments through a competitive grant program to support projects that will help better coordinate transportation and land use in the San Diego region. SANDAG released a Notice of Funding Availability during fiscal year 2019 and the City received an Active SGIP grant in the amount of \$2.5 million for the Third Avenue Streetscape Improvement Project Phase III from "F" Street to "E" Street. It is anticipated that SANDAG will have a call for projects in December 2020. The City will submit for F Street Promenade Improvements from Bay Boulevard to Broadway. Currently there is an existing SDG&E utility undergrounding district underway that will be completed by December 2021. If the SGIP grant is awarded for F Street, construction of the ultimate improvements would begin in early 2022. There is no SGIP funds programmed as part of the fiscal year 2021 CIP.

Rubberized Pavement Grant Program

The California Department of Resources Recycling and Recovery (CalRecycle) offers funding opportunities authorized by legislation to assist public and private entities in the safe and effective management of the waste stream. CalRecycle's tire grant programs are designed to encourage activities that promote reducing the number of waste tires going to landfills for disposal and eliminating the stockpile of waste tires. Revenue for the grants is generated from a tire fee on each new tire sold in California. The Rubberized Pavement (TRP) Grant Program assistance to local governments to fund rubberized asphalt (RAC) projects including hot mix and chip seal. RAC is a proven road paving material that has been used in California since the 1970s. It is made by blending ground tire rubber with asphalt binder which is then mixed with conventional aggregate materials. A total of \$350,000 in TRP Grant funds are programmed as part of the fiscal year 2021 CIP.

MISCELLANEOUS FUNDS

General Fund

The General Fund is the City's main operating fund used to pay for City services. No General Fund monies are programmed as part of the fiscal year 2021 CIP. Capital improvement projects will be funded by the Measure P commitment.

Residential Construction Tax (RCT)

The Residential Construction Tax (RCT) was established by the City Council in October 1971 to provide a more equitable distribution of the burden of financing parks, open spaces, public facilities, and other capital improvements, the need for which is created by the increasing population of the City. The RCT is applicable to all new residential units and paid by the person constructing the units. RCT funds are used to pay for debt service obligations resulting

from the issuance of Certificates of Participation (COP's) for western Chula Vista failing CMP repairs. No RCT funds are programmed as part of the fiscal year 2021 CIP.

Capital Improvement Project Fund

The Capital Improvement Fund was established to set aside monies for capital improvement projects. This fund does not generate revenues from any source except by transfer from other funds. Monies transferred to the fund are expended for budgeted capital improvement projects and monies remaining after completion of a project are transferred back to the fund from which the project was originally financed. A total of \$202,052 in CIP funds are programmed as part of the fiscal year 2021 CIP.

VOTER APPROVED FUNDS

Proposition 1B Highway Funds

In 2007, the voters of the State of California approved Proposition 1B. This proposition included funds to be provided to cities within the State for local roadway improvements. The initial allocation of \$3.6 million was spent on pavement rehabilitation projects in fiscal year 2011. The second allocation of \$3.3 million was frozen by the State of California due to the State's financial crisis and released in late April 2010 in monthly installments. As a result, the State provided an additional year of expenditure for Prop 1B funds received in fiscal year 2010. The City spent the second allocation of Prop 1B funds prior to June 2014.

Gas Tax-RMRA

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. These allocations flow through the Highway Users Tax Account (HUTA), the familiar gasoline tax revenues that have been in place for decades, and the Road Maintenance and Rehabilitation Account which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall). The SB1 Beall is a significant new investment in California's transportation systems. The Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, stabilizes the problematic price-based fuel tax rates and provides for inflationary adjustments to rates in future years. The Act will more than double local streets and road funds allocated through the Highway Users Tax Account, allocating funds from new taxes through a new "Road Maintenance and Rehabilitation Account (RMRA). In fiscal year 2021, the Gas Tax-RMRA budget is more than \$8 million for pavement rehabilitation based on the City's Pavement Management System.

Transportation Sales Tax

Transportation Sales Tax (TransNet) funds are derived from sales tax revenues levied in San Diego County that are collected by the State specifically for use on transportation related projects in San Diego County. The regional metropolitan planning agency, San Diego Association of Governments (SANDAG), programs these funds to municipalities within San Diego County. Revenues vary from year-to-year, depending on the amount of sales tax available to the region and the number and costs of projects for which municipalities, local transit, and Caltrans request funding. The revenue approved for municipalities is based on the specific cost estimates that are required to be submitted as part of the annual request for funding. The TransNet Extension Ordinance states that at least 70 percent of the funds allocated to local agencies for local road projects should be used to fund Congestion Relief (CR) projects. CR projects include the construction of new or expanded facilities, major rehabilitation and reconstruction of roadways, traffic signalization, transportation infrastructure to support smart growth, capital improvements for transit facilities, and operating support for local shuttle and circulator transit routes. No more than 30 percent of TransNet funds allocated to local agencies are expected to be used for local street and road maintenance. In the fiscal year 2021 CIP, the TransNet budget is more than \$6.2 million.

Measure P

On August 2, 2016, the City Council approved Ordinance 3371 modifying the Municipal Code to establish a temporary one-half cent General Transactions and Use Tax if approved by the voters. As part of the action to approve the

Ordinance, the City Council approved a spending plan described as the Intended Infrastructure, Facilities and Equipment Expenditure Plan, which identified how the funds were to be allocated. On November 8, 2016, Chula Vista voters approved Measure P, authorizing the one-half cent sales tax increase on retail sales within the City for a period of ten (10) years. The Finance Department created the 2016 Measure P Sales Tax Fund for the purpose of monitoring all revenues and expenditures of Measure P funds. All expenditures of Measure P funds will be tracked and accounted for by the Finance Department in accordance with Generally Accepted Accounting Principles (GAAP), and presented annually in a report to the Citizens' Oversight Committee (COC). More than \$3.6 million in Measure P funds are programmed as part of the fiscal year 2021 CIP.

SEWER FUNDS

Sewer Service Revenue

The Special Sewer fund is used to account for the sale of the City's excess Metropolitan Sewerage Capacity. No Special Service funds are programmed in the fiscal year 2021 CIP.

Trunk Sewer Capital Reserve

The Trunk Sewer Capital Reserve Fund is a permit fee based revenue source received from the owner or person applying for a permit to develop or modify the use of any residential, commercial, industrial or other property that may increase the volume of flow in the City's sewer system. The funds may be used for: (1) to repair, replace or enlarge trunk sewer facilities to enhance efficiency of utilization and/or adequacy of capacity to serve the needs of the City, or (2) to plan and/or evaluate any future proposals for area-wide sewage treatment and/or water reclamations systems and facilities. No Truck Sewer Capital Reserve funds are programmed in the fiscal year 2021 CIP.

Sewer Facility Replacement Fund

The Sewer Facility Replacement Fund is a fee based revenue source that all properties pay each month as part of their sewer bills. The funds can be utilized to replace, rehabilitate or upgrade existing sewer facilities. A total of \$2.65 million is programmed in the fiscal year 2021 CIP.

Sewer Development Impact Fee Funds

These fees are levied against new development in specific areas of the City, based upon the sewer facility their project will impact. The monies collected are used to fund construction of public improvements designed to increase the capacity of the subject facilities, allowing the City to maintain service levels with increased demand. Included DIF programs are the Telegraph Canyon Sewer Basin DIF, the Poggi Canyon Sewer Basin DIF, and the Salt Creek Sewer Basin DIF. No Sewer Development Impact Fee funds are programmed in the fiscal year 2021 CIP.

CIP EXPENDITURE SUMMARY

CIP Expenditure Summary

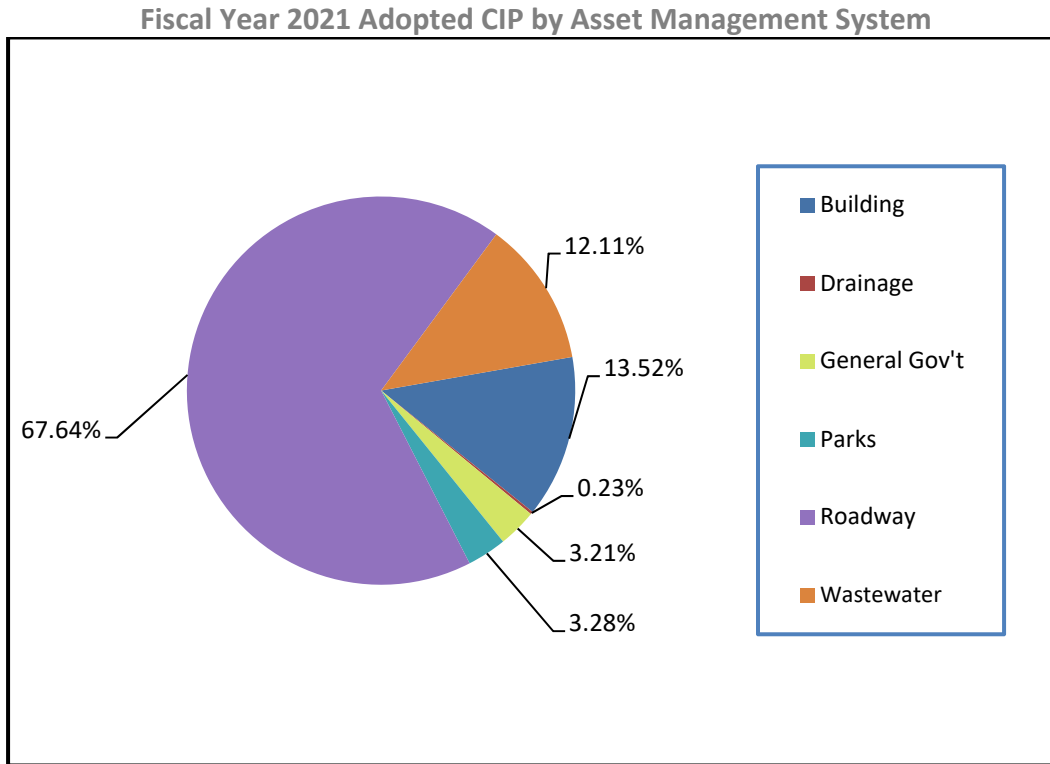


The 2021-2025 Capital Improvement Program (CIP) is a five-year expenditure plan that provides the City with a financial strategy for infrastructure improvements. The estimated five-year project summary report is included at the end of this Capital Improvement Program (CIP) section. The CIP includes funding for projects and programs in various geographic areas of the City. The adopted fiscal year 2021 capital expenditure budget is approximately \$21.9 million. The forecasted five-year program is estimated at \$77.1 million. The 2021-2025 CIP program reflects the actions taken by Council and developed in accordance with Council adopted policies and guiding documents (such as and not limited to the City's General Plan, Master Plans, Specific Plans and the Regional Transportation Plan) as well as generally accepted accounting principles. Overall, the 5-year program continues to trend favorably despite the economy and the fiscal constraints facing the City.

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

- The Roadway Management System (RMS) is comprised of all City-owned assets in the Public Right-of-Way. These assets include: Major and Local Streets, Sidewalks, Traffic Signals & Striping, Bicycle and Pedestrian paths, ADA Ramps and Curbs and Gutters. A majority of the CIP funding is focused on the RMS.
- The Wastewater Management System (WMS) is comprised of Sewer Pump Stations, Rehabilitation and related projects.
- The Drainage Management System (DMS) is comprised of citywide storm drain facilities.
- The Building Management System (BMS) is comprised of City-owned facilities including the Civic Center, Fire Stations, Libraries, Police Station, Recreation Centers, and community facilities such as Rohr Manor and the Woman's Club.
- The Parks Management System (PMS) is comprised of the citywide park system.
- The Open Space Management System (OMS) is comprised of the Open Space Districts and Community Facility Districts (CFDs).
- The Fleet Management System (FMS) is comprised of infrastructure associated with maintaining City-owned vehicles.
- The General Government Management System (GGMS) includes general-purpose items such as Automation, Utility Undergrounding and Parking Meters.
- The Urban Forestry Management System (UMFS) is comprised of City-owned street trees, and trees within Public Right-of-Way and parks.

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



ROADWAY MANAGEMENT SYSTEM (RMS)

A majority of the CIP funding is focused on the Roadway Management System (RMS). The total amount programmed for Roadway projects is \$14.8 million, which represents 67.64% of the adopted CIP budget. Project types within the RMS are Major Streets, Local Streets, and Traffic. The following chart and table summarizes the funding by these project types.

Project Type	Percentage	Amount
Local Streets	18.45%	\$ 2,730,471
Major Streets	61.58%	\$ 9,111,363
Traffic	19.97%	\$ 2,955,000
Total	100%	\$ 14,796,834

Major Streets

Approximately \$9.1 million in funding includes the Pavement Major Rehabilitation Project (citywide), and the Bikeway Facilities Gap Program. The Pavement Major Rehabilitation Project includes resurfacing and pavement overlays, which may extend street life by up to 15 years. Failure to complete proactive street maintenance will lead to the accelerated deterioration of City streets, thereby, costing more to repair in the long-term.

Local Streets

Approximately \$17.4 million is programmed for the annual Pavement Minor Rehabilitation Project to extend street life by 7-10 years.

Funding of over \$500,000 is included for sidewalk and pedestrian improvements throughout the city.

A total of \$500,000 is programmed to complete left-turn improvements on Bonita Road at the corner of Bonita Glen Drive.

Traffic

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

Funding of \$500,000 is programmed for traffic signal modifications and upgrades throughout the city.

WASTEWATER MANAGEMENT SYSTEM (WMS)

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

Sewer Projects

Funding of \$1.3 million is programmed to complete the J Street Sewer Junction Structure Improvements at Bay Boulevard.

A total of \$500,000 is planned for upgrades to the Agua Vista Pump Station.

Sewer access roads at various locations will be rehabilitated at a cost of \$350,000.

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

Funding of \$200,000 is planned for ongoing sewer manhole rehabilitation efforts citywide.

DRAINAGE MANAGEMENT SYSTEM (DMS)

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

Drainage

Based on the influx of funding, including Measure P, over the last several years, a significant amount of CMP repairs have been completed. However, a small percentage of CMP still requires rehabilitation and those projects are awaiting fund availability.

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

BUILDING MANAGEMENT SYSTEM (BMS)

The appropriation for Building Management System (BMS) projects is \$2.96 million, which represents 13.52% of the adopted CIP budget.

Funding of \$2.1 million in Measure P is programmed for renovation of Fire Station 1 that includes: enlarging the opening at the apparatus bay for a larger ladder truck, installing doors and windows, adding 1 office on the ground floor, and completing ADA upgrades.

Funding of \$397,202 in Measure P funds is programmed for the replacement of Fire Stations 5 and 9.

A total of \$375,000 in Measure P funds is programmed to complete repairs at public buildings (i.e. Animal Care Facility, Living Coast Discovery Center).

FLEET MANAGEMENT SYSTEM (FMS)

There are no proposed CIP projects associated with Fleet infrastructure. However, with funding from Measure P, the City has added electric charging stations at some City facilities to accommodate new electrical vehicles added to the fleet.

PARKS MANAGEMENT SYSTEM (PMS)

The appropriation for Park Management System (PMS) projects is \$717,048, which represents 3.28% of the adopted CIP budget.

Approximately \$717,048 in Measure P funds is planned for park infrastructure repairs for drinking fountains, irrigation controls, lights, picnic tables, benches, etc.

OPEN SPACE MANAGEMENT SYSTEM (OSMS)

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

URBAN FORESTRY MANAGEMENT SYSTEM (UFMS)

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

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

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

GENERAL GOVERNMENT MANAGEMENT SYSTEM (GGMS)

The appropriation for General Government System (GGS) projects is \$703,052, which represents 3.21% of the adopted CIP budget.

General Government

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

On November 21, 2017, the City Council held a Public Hearing and formed the two Utility Undergrounding Districts (UUD) for the F Street corridor: F Street from Bay Blvd. to Broadway (UUD # 141) - \$3 million, and from Broadway to Fourth Avenue (UUD #142) - \$1.6 million via Resolution 2017-216. Design work has commenced with SDG&E on UUD

#141 and the undergrounding of the utilities will begin in 2020 with completion estimated in late 2021. MTS also removed the remaining railroad tracks west of Broadway in 2019.

Funding of \$321,000 will be utilized for the City's pavement management system, which requires ongoing management for cross-departmental coordination, regular data and system updates, data analysis of pavement conditions, and priority development based on maintenance strategies.

Approximately \$202,000 is programmed for the design and repair of the Chula Vista Elite Athlete Training Center (CVEATC) Pedestrian Bridge and guard house located at the Wueste Road entrance.

A total of \$110,000 is programmed for advance planning associated with the citywide CIP Program and \$50,000 is programmed for the ADA Pedestrian Connectivity Program.

A total of \$70,000 is programmed to develop and implement a Quino checkerspot butterfly (QCB) Recovery Program consistent with the City's Multiple Species Conservation Program (MSCP) Subarea Plan.

REGIONAL PROJECTS

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

Interstate-5 Multi-modal Corridor Study

In an effort to identify all transportation related improvements needed along, across and within the four-mile long Interstate-5 and rail corridor in Chula Vista, the City has combined efforts with Caltrans, Metropolitan Transit System (MTS) and SANDAG to undertake this planning level study. Funding is provided by a combination of TransNet and two Federal grants. The study has several phases of work and all three phases have been completed. Phase III commenced in FY 2014 and is for the environmental work and preliminary engineering of grade-separating the Palomar Street light rail crossing near the intersection with Industrial Blvd. On January 28, 2020, the City Council approved the Project Report for the Palomar Street Rail Grade Separation Project with Resolution 2020-015.

<https://www.chulavistaca.gov/departments/engineering/light-rail-corridor-improvements>

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

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

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

In April of 2017, the E Street, F Street & H Street rail corridor study was updated to include additional information on project limits and a program level cost estimate. The "CHULA VISTA LIGHT RAIL CORRIDOR IMPROVEMENTS FINAL

SUPPLEMENTAL PROJECT STUDY REPORT” functions as a supplemental report to the 2012 Project Study Report, and whose purpose is to document the analysis of one additional alternative for grade-separating the MTS (San Diego Metropolitan Transit System) LRT tracks from the roadway crossings at E and H Streets by combining the two grade separations into one project. Since F Street is between E and H Streets, this combined project would also grade-separate the F Street crossing. The grade separated tracks are also used by the freight trains that travel through this corridor.

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

The completed Phase I and Phase II studies serve to identify an accurate project description for Phase III, a future LRT grade-separation Environmental Impact Report (EIR) for the Palomar Street rail crossing that commenced in FY 2013-14 was completed in January 2020. This environmental and preliminary design work was the last phase of the I-5 Multi-modal Corridor Study. The Palomar Street crossing is the highest priority LRT grade-separation project out of 27 study locations evaluated within San Diego County. City staff worked with SANDAG staff to obtain the \$5 million design phase funded in FY20 for the next phase of work for Palomar Street. The construction phase is likely to get regional, State & Federal funding once the design phase nears completion in late 2022. The design phase is estimated to take 30 months while construction could be up to 36 months in duration with a project completion date by 2026.

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

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

Ultimate improvements for this freight and LRT rail corridor are planned for in the SANDAG Regional Transportation Plan. This project titled “Blue Line/Mid-Coast Frequency Enhancements and rail grade separations at 28th St, 32nd St, E St, H St, Palomar St, at Taylor St and Ash St, and Blue/Orange Track Connection at 12th/Imperial” is included as in the “2019 Federal Regional Transportation Plan” – Appendix A, as a two phased project with a planned completion date of Year 2035 for the work within Chula Vista. No funding is yet identified for the E Street to H Street rail corridor other than the current design phase of work at Palomar Street. As indicated below, the Chula Vista locations are planned to be completed by year 2035.

<https://sdforward.com/previous-plan-dropdown/chapters-and-appendices>

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

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

Main Street Extension from Heritage Road to La Media Road.

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

has been conducted on a future interchange with SR-125 at the easterly terminus of Main Street near Hunte Parkway/Eastlake Parkway. Continued coordination with the developers, Caltrans and SANDAG will occur during FY21.

I-805 South Express Lanes Project (from "<http://www.KeepSanDiegoMoving.com>" website):

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

Phase I – COMPLETED

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

Phase II

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

- Express Lanes* – The carpool lanes will be converted into Express Lanes between East Palomar Street and the I-805/SR 15 interchange. The Express Lanes will serve the South Bay Rapid, carpools, vanpools, buses, motorcycles, permitted clean air vehicles, and solo drivers using FasTrak®.
- Transit Stations* – In-line transit stations will be constructed at East H Street in Chula Vista and East Plaza Boulevard in National City. These stops will provide convenient access to the South Bay Rapid system and reduce travel times by eliminating the need for vehicles to exit the freeway. A transit station along State Route 94 and an in-line transit station along I-805 near the 47th Street Trolley Station are planned as parts of other projects.
- Direct Connectors* – Direct freeway-to-freeway HOV connectors between I-805 and SR 15 will allow seamless transitions between the carpool lanes. The direct connectors will help maintain consistent traffic speed within the Express Lanes. A direct connector at SR 94 is planned as part of a separate project.
- Sound Walls – Phase II of the I-805 South Express Lanes Project will include the construction of five additional sound wall segments between East Naples Street and Bonita Road. Walls will abate freeway noise by at least five decibels and will improve the quality of life for nearby residents. Construction of the first stage of sound walls began in the fall 2018 and continues into FY21.

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

In 2018, the construction phase began for the sound walls between East Naples Street and SR-54. Future phases will widen and retrofit the I-805 Sweetwater Bridge decks and inside shoulders will commence. Caltrans has secured construction funding for the Sweetwater Bridge project which began construction work in the spring of 2019 and expected to be completed in FY21. This work will ultimately widen the I-805 Sweetwater River Bridge south of the SR-

54 interchange so that there is more left and northbound right shoulder area, complete the seismic retrofit and make other improvements for the northbound direction.

<https://www.keepsandiegomoving.com/i-805-corridor/i-805-south-segment.aspx>

The South Bay Bus Rapid Transit (SBBRT) Project

Significant construction work was completed for South Bay Rapid in FY 2017/18 and FY 2018/19. This project includes 12 stations along a 26-mile route from the Otay Mesa Port of Entry to Downtown San Diego via eastern Chula Vista, connecting to employment and activity centers in Downtown San Diego and South County. This project also will include a nearly six-mile-long transit-only guideway within the center median of East Palomar Street and along Eastlake Parkway in Chula Vista. Construction of one of the four segments (from Heritage Road to Olympic Parkway) was completed at the end of 2017. Two segments (Olympic Parkway to Birch Road & Otay Mesa Transit Center) were completed in 2018. Due to extensive utility relocation work between Oleander Avenue and Paseo Ladera, the last segment, Oleander Avenue to Heritage Road, will be completed in 2020. Rapid service began on January 27, 2019.

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

1. Phase 1A - from Oleander Avenue to Heritage Road. This segment is under construction now and has provided a new traffic signal at Oleander Avenue/East Palomar Street. Construction will be completed in calendar year 2020.
2. Phase 1B - from Heritage Road to Olympic Parkway. Construction began in February 2016 and was completed in fiscal year 2018.
3. Phase 2 - from Olympic Parkway and across the SR-125 Toll Road via a new pedestrian and bus bridge overcrossing. Then around the northerly and easterly frontage of the Otay Ranch Mall to Birch Road. Construction began in September 2016. This phase was completed in fiscal year 2019.
4. Millenia Station - work by the developer south of Birch Road within the Millenia project area was generally completed in fiscal year 2019.

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

www.keepsandiegomoving.com

Future I-5 (Blue Line), SR 125 & I-805 (Purple Line) Corridor System Management Plans

In late 2019, the SANDAG Board of Directors took two actions that ultimately approved an amendment to the FY 2020 Program Budget, adding \$593.4 million in formula funds for numerous regionwide projects. For Chula Vista, the freeway corridors listed below have commenced and will conclude with recommendations for various transportation improvements that could be implemented in phases over many years:

- Complete Corridor: Blue Line Express/I-5 South & Palomar St Rail Xing
- Complete Corridor: High Speed Transit/SR 125
- Complete Corridor: Purple Line Corridor/I-805

https://www.sandag.org/uploads/meetingid/meetingid_5155_26613.pdf

https://www.sandag.org/uploads/meetingid/meetingid_5174_26749.pdf

CIP DOCUMENT

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

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

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

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

**CAPITAL IMPROVEMENT PROJECTS
SUMMARY**

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

BUILDING

		FY 2020-21 PROPOSED
GGV0230	Fire Stations Repairs/Replacements (Measure P)	\$397,202
GGV0234	Public Building Repairs (Measure P)	\$375,000
GGV0252	Fire Station #1 Repair/Replace (Measure P)	\$2,185,380
BUILDING TOTAL		\$2,957,582

DRAINAGE

		FY 2020-21 PROPOSED
DRN0214	Installation of Full Capture Trash BMPs	\$50,000
DRAINAGE TOTAL		\$50,000

GENERAL GOVERNMENT

		FY 2020-21 PROPOSED
CTY0202	CIP Advanced Planning	\$110,000
CTY0219	Pavement Management System	\$321,000
CTY0233	PMEF - Quino Recovery Program	\$70,000
GGV0241	CVEATC Bridge Repair FY2018-19	\$202,052
GENERAL GOVERNMENT TOTAL		\$703,052

PARKS

		FY 2020-21 PROPOSED
PRK0326	Park Infrastructure (Measure P)	\$717,048
PARKS TOTAL		\$717,048

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

ROADWAY

		FY 2020-21 PROPOSED
CTY0232	ADA Pedestrian Connectivity Program	\$50,000
STL0437	Eastbound Right Turn Lane Installations along East H St	\$0
STL0445	Pavement Minor Rehabilitation FY2020/21	\$1,680,471
STL0446	Bonita Rd Left-Turn Improvements on Bonita Rd at Bonita Glen Dr	\$500,000
STL0447	ADA Pedestrian Curb Ramps Program FY2020/21	\$250,000
STL0448	Sidewalk Replacement Program FY2020/21	\$250,000
STM0369	Bikeway Facilities Gap Program (FY21)	\$300,000
STM0399	I-805 Main Street Interchange Project Initiation Document (PID)	\$25,000
STM0401	RMRA Major Pavement Rehabilitation FY2020-21	\$5,621,034
STM0402	Major Pavement Rehabilitation FY2020/21	\$3,165,329
TRF0274	Traffic Count Station Program	\$40,000
TRF0321	Citywide Traffic Data Program (FY21)	\$70,000
TRF0325	Traffic Monitoring Program	\$40,000
TRF0327	Neighborhood Road Safety Program	\$250,000
TRF0332	Signing and Striping Program	\$80,000
TRF0345	School Zone Traffic Calming Program (FY21)	\$140,000
TRF0350	Traffic Signal System Optimization Program	\$250,000
TRF0354	Traffic Congestion Relief Program	\$50,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	\$340,000
TRF0400	Signal Retiming of Yellow, Pedestrian Change Interval and Bicycle Timing in Eastern Chula Vista	\$200,000
TRF0403	Traffic Signal Communication Improvements East of I-805	\$250,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	\$150,000
TRF0414	Third Ave from Fourth Avenue to E Street Pedestrian Street Improvements	\$0
TRF0415	Telegraph Canyon Road Raised Median Improvements	\$285,000
TRF0421	Engineering & Traffic Survey Updates Program	\$50,000
TRF0422	Radar Speed Feedback Signs	\$160,000
TRF0423	Traffic Signal Communication Improvements West of I-805	\$300,000
TRF0424	Pedestrian Hybrid Beacon Upgrade - Fourth at Westby	\$300,000
ROADWAY TOTAL		\$14,796,834

CAPITAL IMPROVEMENT BUDGET

Funding Summary by Project Type

WASTEWATER

		FY 2020-21 PROPOSED
SWR0286	Agua Vista Pump Station Upgrades	\$500,000
SWR0291	J Street Sewer Junction Structure Improvement	\$1,300,000
SWR0318	Sewer Pipe Rehabilitation FY2020/21	\$300,000
SWR0319	Sewer Access Road Rehabilitation Program FY2020/21	\$350,000
SWR0320	Sewer Manhole Rehabilitation FY2020/21	\$200,000
WASTEWATER TOTAL		\$2,650,000
GRAND TOTAL - ALL PROJECTS:		\$21,874,516

**FIVE-YEAR CIP PROJECT SUMMARY
SCHEDULE**



City of Chula Vista
2020/21 - 2024/25 Capital Improvement Program

CIP #	Project Name	Category	2020/21	2021/22	2022/23	2023/24	2024/25	Total
CTY0202	CIP Advanced Planning	CIP Advance Planning	\$110,000	\$60,000	\$60,000	\$60,000	\$60,000	\$350,000
CTY0219	Pavement Management System	Pavement Management	\$321,000	\$121,000	\$121,000	\$121,000	\$121,000	\$805,000
CTY0232	ADA Pedestrian Connectivity Program	Local Streets	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
CTY0233	PMEF - Quino Recovery Program	General Government	\$70,000	\$25,000	\$25,000	\$10,000	\$10,000	\$140,000
DRN0214	Installation of Full Capture Trash BMPs	Drainage	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000	\$500,000
GGV0230	Fire Stations Repairs/Replacements (Measure P)	Buildings	\$397,202	\$0	\$0	\$0	\$0	\$397,202
GGV0234	Public Building Repairs (Measure P)	Buildings	\$375,000	\$0	\$0	\$0	\$0	\$375,000
GGV0241	CVEATC Bridge Repair FY2018-19	General Government	\$202,052	\$0	\$0	\$0	\$0	\$202,052
GGV0252	Fire Station #1 Repair/Replace (Measure P)	Buildings	\$2,185,380	\$0	\$0	\$0	\$0	\$2,185,380
PRK0326	Park Infrastructure (Measure P)	Parks	\$717,048	\$0	\$0	\$0	\$0	\$717,048
STL0437	Eastbound Right Turn Lane Installations along East H St	Local Streets	\$0	\$0	\$0	\$0	\$0	\$0
STL0445	Pavement Minor Rehabilitation FY2020/21	Local Streets	\$1,680,471	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$9,680,471
STL0446	Bonita Rd Left-Turn Improvements on Bonita Rd at Bonita Glen Dr	Local Streets	\$500,000	\$0	\$0	\$0	\$0	\$500,000
STL0447	ADA Pedestrian Curb Ramps Program FY2020/21	Local Streets	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
STL0448	Sidewalk Replacement Program FY2020/21	Local Streets	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
STM0369	Bikeway Facilities Gap Program (FY21)	Major Streets	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
STM0399	I-805 Main Street Interchange Project Initiation Document (PID)	Major Streets	\$25,000	\$0	\$0	\$0	\$0	\$25,000
STM0401	RMRA Major Pavement Rehabilitation FY2020-21	Major Streets	\$5,621,034	\$4,700,000	\$4,800,000	\$4,900,000	\$5,000,000	\$25,021,034
STM0402	Major Pavement Rehabilitation FY2020/21	Major Streets	\$3,165,329	\$3,750,000	\$3,850,000	\$4,000,000	\$4,250,000	\$19,015,329
SWR0286	Agua Vista Pump Station Upgrades	Sewer	\$500,000	\$0	\$0	\$0	\$0	\$500,000
SWR0291	J Street Sewer Junction Structure Improvement	Sewer	\$1,300,000	\$0	\$0	\$0	\$0	\$1,300,000
SWR0318	Sewer Pipe Rehabilitation FY2020/21	Sewer	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
SWR0319	Sewer Access Road Rehabilitation Program FY2020/21	Sewer	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$1,750,000
SWR0320	Sewer Manhole Rehabilitation FY2020/21	Sewer	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
TRF0274	Traffic Count Station Program	Traffic	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
TRF0321	Citywide Traffic Data Program (FY21)	Traffic	\$70,000	\$50,000	\$50,000	\$50,000	\$50,000	\$270,000
TRF0325	Traffic Monitoring Program	Traffic	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
TRF0327	Neighborhood Road Safety Program	Traffic	\$250,000	\$230,000	\$230,000	\$230,000	\$230,000	\$1,170,000
TRF0332	Signing and Striping Program	Traffic	\$80,000	\$60,000	\$60,000	\$60,000	\$60,000	\$320,000
TRF0345	School Zone Traffic Calming Program (FY21)	Traffic	\$140,000	\$50,000	\$50,000	\$50,000	\$50,000	\$340,000



City of Chula Vista
2020/21 - 2024/25 Capital Improvement Program

CIP #	Project Name	Category	2020/21	2021/22	2022/23	2023/24	2024/25	Total
TRF0350	Traffic Signal System Optimization Program	Traffic	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
TRF0354	Traffic Congestion Relief Program	Traffic	\$50,000	\$20,000	\$20,000	\$20,000	\$20,000	\$130,000
TRF0366	Traffic Signal and Streetlight Systems Upgrade and Modification Program	Traffic	\$340,000	\$200,000	\$200,000	\$200,000	\$200,000	\$954,000
TRF0400	Signal Retiming of Yellow, Pedestrian Change Interval and Bicycle Timing in Eastern Chula Vista	Traffic	\$200,000	\$0	\$0	\$0	\$0	\$200,000
TRF0403	Traffic Signal Communication Improvements East of I-805	Traffic	\$250,000	\$0	\$0	\$0	\$0	\$250,000
TRF0411	Pedestrian Improvements at Uncontrolled Mid-block Crosswalks at Castle Park Middle School	Traffic	\$150,000	\$0	\$0	\$0	\$0	\$150,000
TRF0414	Third Ave from Fourth Avenue to E Street Pedestrian Street Improvements	Local Streets	\$0	\$0	\$0	\$0	\$0	\$0
TRF0415	Telegraph Canyon Road Raised Median Improvements	Traffic	\$285,000	\$0	\$0	\$0	\$0	\$285,000
TRF0421	Engineering & Traffic Survey Updates Program	Traffic	\$50,000	\$0	\$0	\$0	\$0	\$50,000
TRF0422	Radar Speed Feedback Signs	Traffic	\$160,000	\$0	\$0	\$0	\$0	\$160,000
TRF0423	Traffic Signal Communication Improvements West of I-805	Traffic	\$300,000	\$400,000	\$0	\$0	\$0	\$700,000
TRF0424	Pedestrian Hybrid Beacon Upgrade - Fourth at Westby	Traffic	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Total: 42			\$21,874,516	\$13,771,000	\$13,596,000	\$13,856,000	\$14,231,000	\$77,142,516

MEASURE A FUND SUMMARY

Measure A Fund Summary

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

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

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

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

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

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

REVENUES

The fiscal year 2021 Proposed Budget reflects the allocation of approximately \$20.0 million in Measure A sales tax revenues and approximately \$0.2 is from FEMA SAFER grant reimbursement for the Fire Department for a total of \$20.2 in revenues. Sales tax revenues are received in the City’s General Fund, and then transferred into the Measure A Fund.

The following table reflects the Measure A revenues by category.

Measure A Fund Revenues

CATEGORY	FY 2020 ADOPTED	FY 2021 PROPOSED	CHANGE	% CHANGE
Transfers In	\$ 18,266,000	\$ 20,239,641	\$ 1,973,641	10.8%
Total	\$ 18,266,000	\$ 20,239,641	\$ 1,973,641	10.8%

EXPENDITURES

The fiscal year 2021 Proposed Measure A Budget includes approximately \$15.3 million in expenditures for the Fire and Police Departments, to follow are the major categories for each department as noted within the Spending Plan:

Police Department

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

Fire Department

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

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

Measure A Fund Expenditures

CATEGORY	FY 2020 ADPOTED	FY 2021 PROPOSED	Change
POLICE DEPARTMENT:			
Personnel Costs	\$ 3,717,657	\$ 7,089,099	\$ 3,371,442
Sworn Non-Personnel Costs	\$ -	\$ 268,841	\$ 268,841
Civilian Non-Personnel Costs	\$ 28,039	\$ 6,896	\$ (21,143)
Computers and Other Equipment	\$ 150,000	\$ 250,000	\$ 100,000
Police Vehicles, Outfitting, Maint., Fuel, etc.	\$ 165,000	\$ 220,000	\$ 55,000
Reimb for Support Staff (IT, Fin, HR, Cty Atty)	\$ 342,488	\$ 375,375	\$ 32,887
Total Police Department Expenditures	\$ 4,403,183	\$ 8,210,211	\$ 3,807,027
FIRE DEPARTMENT:			
Personnel Costs	\$ 5,273,016	\$ 6,216,712	\$ 943,696
Academy Costs	\$ 630,885	\$ -	\$ (630,885)
PPE Maintenance	\$ 117,910	\$ 133,904	\$ 15,994
Computers and Other Equipment	\$ 21,294	\$ 30,883	\$ 9,589
Fire Vehicles, Outfitting, Maint., Fuel, etc.	\$ 293,850	\$ 295,349	\$ 1,499
Reimb for Support Staff (IT, Fin, HR, Cty Atty)	\$ 342,488	\$ 375,375	\$ 32,887
Total Fire Department Expenditures	\$ 6,679,443	\$ 7,052,223	\$ 372,780
TOTAL EXPENDITURES	\$ 11,082,626	\$ 15,262,434	\$ 4,179,807

STAFFING

The fiscal year 2021 budgeted staffing totals are 67.00 FTE, of which 27.00 are in the Fire Department and 40.00 are in the Police Department. The below table summarizes the staffing changes.

Measure A Fund Staffing

MEASURE A FUND	FY 2020 Adopted Staffing	FY 2020 Mid Year Changes	FY 2021 FY 2021 Changes	FY 2021 Proposed Staffing
DEPUTY FIRE CHIEF	2.00	0.00	0.00	2.00
FIRE CAPTAIN (80 HR)	1.00	0.00	0.00	1.00
FIRE CAPTAIN (84 HR)	4.00	(4.00)	0.00	0.00
FIREFIGHTER (112 HR)	12.00	12.00	0.00	24.00
FIREFIGHTER/PARAMEDIC (84 HR)	4.00	(4.00)	0.00	0.00
FIRE DEPARTMENT TOTAL	23.00	4.00	0.00	27.00
CIVILIAN BACKGROUND INVESTIGATOR	1.00	0.00	0.00	1.00
COMMUNITY SERVICES OFFICER	2.00	0.00	0.00	2.00
DIGITAL FORENSICS TECH II	0.00	2.00	0.00	2.00
PEACE OFFICER	7.00	3.00	5.00	15.00
POLICE AGENT	3.00	0.00	3.00	6.00
POLICE COMM SYSTEMS MANAGER	0.00	1.00	0.00	1.00
POLICE DISPATCHER	5.00	2.00	0.00	7.00
POLICE SERGEANT	2.00	1.00	2.00	5.00
SR POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
POLICE DEPARTMENT TOTAL	21.00	9.00	10.00	40.00
MEASURE A FUND STAFFING TOTAL	44.00	13.00	10.00	67.00

2018 MEASURE A SALES TAX FUND (222)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Personnel Services	-	2,137,942	9,341,499	13,305,811
Supplies and Services	-	82,908	672,209	729,142
Other Expenses	-	503,626	684,976	750,750
Other Capital	-	60,420	165,000	189,233
Internal Service Charges	-	-	-	68,556
Transfers Out	-	-	218,942	218,942
TOTAL EXPENDITURES	\$ -	\$ 2,784,896	\$ 11,082,626	\$ 15,262,434
REVENUES				
Transfers In	-	(14,088,106)	(18,266,000)	(20,239,641)
TOTAL REVENUES	\$ -	\$ (14,088,106)	\$ (18,266,000)	\$ (20,239,641)
NET FUND ACTIVITY	\$ -	\$ (11,303,210)	\$ (7,183,374)	\$ (4,977,207)

MEASURE P FUND SUMMARY

Measure P Fund Summary

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

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

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

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

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

REVENUES

The fiscal year 2021 Proposed Budget reflects the allocation of approximately \$20 million in Measure P sales tax revenues. These sales tax revenues are received in the City’s General Fund, and then transferred into the Measure P Fund.

The following table reflects the Measure P revenues by category.

Measure P Fund Revenues

CATEGORY	FY 2020 ADOPTED	FY 2021 PROPOSED	CHANGE	% CHANGE
Transfers In	\$ 18,266,000	\$ 20,020,000	\$ 1,754,000	9.6%
Total	\$ 18,266,000	\$ 20,020,000	\$ 1,754,000	9.6%

EXPENDITURES

The fiscal year 2021 Proposed Measure P Budget includes approximately \$19.2 million in expenditures for fire station repair/replacement, other public buildings, park infrastructure, other infrastructure, equipment, fleet purchases and debt service. To follow are the major categories as noted within the adopted Expenditure Plan:

- Public Safety Vehicles – This category includes police patrol vehicles, police undercover vehicles, administrative and volunteer patrol vehicles, patrol motorcycles, fire engines, fire trucks, fire prevention fleet, fire utility vehicles, urban search and rescue vehicles, and brush rigs.
- Non-Safety City Vehicles – Includes all cars, trucks, SUV’s, and specialty vehicles that are used to support general City operations.
- Fire Station Repair/Replacement – Funding for repairs to Fire Station 1 and the replacement of Fire Station 5 & 9.
- Other Public Buildings – Includes funding for various repairs to public building.
- Park Infrastructure – Funding for parks throughout the City.
- Other Infrastructure – Tree trimming and removals at various locations throughout the City.
- Police Equipment – Funding for Police Equipment needs.
- Lease Payments – for the Computer Aided Dispatch System and Regional Communication System.
- Debt Service – Includes the principal and interest payments for the repayment of the Measure P bonds.

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

Measure P Fund Expenditures

PROJECT	FY 2021 PROPOSED
Fire Vehicles	\$ 3,153,500
Police Vehicles	\$ 1,693,500
Non-Safety City Vehicles	\$ 1,674,000
Police Equipment	\$ 28,000
Police Communications & Dispatch System	\$ 375,697
Regional Communications System (RCS)	\$ 350,000
Fire Station Repair/Replacements	\$ 2,582,582
Other Public Buildings	\$ 375,000
Park Infrastructure	\$ 717,048
Other Infrastructure	\$ 100,000
Total Project Expenditures	\$ 11,049,327
Administrative Expenses	\$ 12,173
Annual Debt Service Payments	\$ 8,128,500
TOTAL EXPENDITURES	\$ 19,190,000

2016 MEASURE P SALES TAX FUND (220)

FUND SUMMARY

BUDGET CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
EXPENDITURES				
Supplies and Services	253,903	131,530	236,928	245,632
Other Expenses	9,413,106	8,852,425	9,033,988	9,033,738
Other Capital	5,281,242	5,378,591	4,641,450	6,136,000
CIP Project Expenditures	7,893,590	14,471,811	4,353,484	3,674,630
Non-CIP Project Expenditures	-	-	-	100,000
TOTAL EXPENDITURES	\$ 22,841,841	\$ 28,834,356	\$ 18,265,850	\$ 19,190,000
REVENUES				
Use of Money and Property	(936,155)	(1,711,589)	-	-
Other Revenue	(71,363,567)	(152,440)	-	-
Transfers In	(18,161,109)	(20,016,492)	(18,266,000)	(20,020,000)
TOTAL REVENUES	\$ (90,460,831)	\$ (21,880,521)	\$ (18,266,000)	\$ (20,020,000)
NET FUND ACTIVITY	\$ (67,618,990)	\$ 6,953,835	\$ (150)	\$ (830,000)



SUMMARY TABLES

Fund Appropriations by Department and
Expenditure Category

Schedule of Revenues

Schedule of Interfund Transfers

Authorized Positions by Department

**FUND APPROPRIATIONS BY
DEPARTMENT AND EXPENDITURE
CATEGORY**

EXPENDITURES BY DEPARTMENT/CATEGORY

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2021
100 General Fund										
01 City Council	1,514,639	105,880	1,307	-	3,190	-	-	-	-	1,625,016
02 Boards & Commissions	-	133,911	-	-	-	-	-	-	-	133,911
03 City Clerk	866,892	155,932	410	-	-	-	-	-	-	1,023,234
04 City Attorney	2,967,729	360,374	1,357	-	4,948	-	-	-	-	3,334,408
05 Administration	2,213,599	350,880	832	-	-	-	-	-	-	2,565,311
06 Information Technology	2,368,932	1,440,980	3,302	-	87,890	-	-	-	-	3,901,104
07 Human Resources	2,351,706	421,786	1,857	-	2,500	-	-	-	-	2,777,849
08 Finance	3,400,967	474,827	2,700	-	2,500	-	-	-	-	3,880,994
09 Non-Departmental	(1,126,883)	2,991,916	2,600	527,533	-	-	47,633,470	-	-	50,028,636
10 Animal Care Facility	2,391,472	351,950	33,609	4,500	6,282	53,200	-	-	-	2,841,013
11 Economic Development	1,731,389	195,154	3,250	-	-	-	-	-	-	1,929,793
12 Development Services	2,644,150	109,100	2,250	11,000	-	23,635	-	-	-	2,790,135
13 Engineering/Capital Projects	8,235,810	323,097	856,943	95,000	5,000	185,599	386,836	-	-	10,088,285
14 Police	54,765,794	2,060,470	326,256	104,930	25,000	1,000,424	-	-	-	58,282,874
15 Fire	30,607,779	2,240,293	219,142	-	-	1,101,530	62,326	-	-	34,231,070
16 Public Works	9,018,221	1,951,431	628,728	10,000	73,000	464,747	-	-	-	12,146,127
17 Parks and Recreation	7,222,616	919,613	2,579,281	27,500	26,423	320,918	-	-	-	11,096,351
18 Library	3,575,768	219,343	214,730	400	-	3,345	-	-	-	4,013,586
100 GENERAL FUND TOTAL	134,750,580	14,806,937	4,878,554	780,863	236,733	3,153,398	48,082,632	-	-	206,689,697
220 2016 Measure P Sales Tax	-	245,632	-	9,033,738	6,136,000	-	-	3,674,630	100,000	19,190,000
221 Transportation Grants-Gas Tax	229,568	-	-	-	-	5,000	4,343,236	8,092,505	-	12,670,309
222 2018 Measure A Sales Tax	13,305,811	729,142	-	750,750	189,233	68,556	218,942	-	-	15,262,434
227 Transportation Sales Tax	-	-	-	-	-	-	-	6,224,329	-	6,224,329
234 Advanced Life Support Program	458,202	310,911	-	-	221,469	14,952	1,143,502	-	-	2,149,036
241 Parking Meter	-	360,700	13,070	198,500	-	-	-	-	-	572,270
245 Traffic Safety	-	138,500	-	-	-	-	399,140	-	-	537,640
266 Special Revenue Endowments	-	-	-	-	-	-	-	70,000	-	70,000
267 Permanent Endowments	-	400	-	1,200	-	-	-	-	-	1,600
269 Other Grants	170,473	598,550	-	938,668	200	7,208	-	-	-	1,715,099
270 Mobile Park Fee	-	28,000	-	37,000	-	-	-	-	-	65,000
271 Local Grants	84,217	142,505	-	2,000	90,000	-	-	-	-	318,722
272 Federal Grants	6,053,920	3,363,591	10,660	2,918,084	1,719,740	-	1,512,216	-	874,241	16,452,452
273 State Grants	695,225	451,099	-	63,275	-	2,297	-	350,000	-	1,561,896
282 Environmental Services	745,180	1,242,352	51,585	210,351	4,600	7,254	107,585	-	-	2,368,907
301 Storm Drain	-	348,100	840	-	-	-	-	-	-	348,940
311 CDBG Housing Program	-	-	-	-	-	-	-	-	140,194	140,194
313 Chula Vista Housing Authority	626,866	335,800	1,155	272,500	-	-	254,697	-	-	1,491,018
316 Public Educational & Govt Fee	-	300,000	-	-	300,000	-	-	-	-	600,000
318 RDA Successor Agency Fund	-	6,000	-	629,000	-	-	2,797,700	-	-	3,432,700
319 Housing Successor Agency	-	57,900	-	2,008,500	6,000	-	-	-	-	2,072,400
341 Public Liability Trust	-	384,908	-	819,170	-	-	-	-	-	1,204,078
342 CFD 11-M Rolling Hills McM	-	118,270	22,836	45,000	1,465	-	-	-	-	187,571
343 CFD 12-M Otay Ranch Village 7	-	383,305	119,693	78,000	3,394	-	-	-	-	584,392

EXPENDITURES BY DEPARTMENT/CATEGORY

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2021
344	CFD 13-M Otay Ranch Village 2	-	416,023	190,143	80,724	3,739	-	-	-	690,629
345	CFD 12M Village 7 Otay Ranch	-	332,844	171,094	72,000	5,051	-	-	-	580,989
346	CFD 14M-A-EUC Millenia	-	61,274	4,360	41,552	2,653	-	98,308	-	208,147
347	CFD 14M-B-EUC Millenia	-	50,515	90,850	248,835	20,000	1,000	-	-	411,200
348	CFD 18M Village 3 Otay Ranch	-	603,649	226,191	8,799	-	-	-	-	838,639
349	CFD 19M Freeway Commercial 2	-	140,059	60,304	12,623	658	-	-	-	213,644
352	Bay Blvd Landscape District	-	278	3,803	4,176	-	-	-	-	8,257
353	Eastlake Maintenance Dist I	-	263,643	84,274	62,300	3,176	-	-	-	413,393
354	Open Space District #01	-	42,030	35,751	15,000	799	-	-	-	93,580
355	Open Space District #02	-	6,897	3,985	5,409	180	-	-	-	16,471
356	Open Space District #03	-	28,123	17,756	11,246	551	-	-	-	57,676
357	Open Space District #04	-	76,882	22,156	17,468	853	-	-	-	117,359
358	Open Space District #05	-	27,492	18,705	10,323	480	-	-	-	57,000
359	Open Space District #06	-	16,691	11,525	8,900	302	-	-	-	37,418
361	Open Space District #07	-	13,973	6,180	4,482	157	-	-	-	24,792
362	Open Space District #08	-	49,997	15,806	14,623	808	-	-	-	81,234
363	Open Space District #09	-	35,977	29,540	14,050	764	-	-	-	80,331
364	Open Space District #10	-	47,712	28,550	15,568	880	-	-	-	92,710
365	Open Space District #11	-	91,293	66,020	29,621	1,798	-	-	-	188,732
367	Open Space District #14	-	175,348	162,050	54,690	3,866	-	-	-	395,954
368	Open Space District #15	-	8,870	8,244	7,761	285	-	-	-	25,160
369	Open Space District #17	-	6,874	-	3,172	81	-	-	-	10,127
371	Open Space District #18	-	97,553	66,112	35,442	1,722	-	-	-	200,829
372	Open Space District #20	-	1,123,602	376,485	255,085	15,156	-	-	-	1,770,328
373	Open Space District #23	-	38,943	8,540	10,000	430	-	-	-	57,913
374	Open Space District #24	-	7,696	13,780	8,895	375	-	-	-	30,746
375	Open Space District #26	-	4,208	2,538	5,866	140	-	-	-	12,752
376	Open Space District #31	-	132,045	45,740	21,854	1,493	-	-	-	201,132
378	CFD 07M Eastlake Woods & Vista	-	521,270	128,207	183,900	5,983	-	-	-	839,360
379	CFD 08M Vlg 6 McMillin & OR	-	895,384	303,104	230,800	10,715	-	-	-	1,440,003
380	CFD 09M ORV II Brookfield-Shea	-	986,608	202,098	177,000	9,950	-	-	-	1,375,656
381	CFD 14M-2-EUC Millenia	-	87,699	6,183	58,948	-	-	139,465	-	292,295
382	CFD 99-2 Otay Ranch Vlg 1 West	-	627,921	206,323	120,000	7,858	-	-	-	962,102
386	Otay Ranch Preserve	-	1,078,892	-	84,019	-	-	-	-	1,162,911
387	CFD 98-3 Sunbow 2	-	828,605	195,505	118,769	9,325	-	-	-	1,152,204
388	CFD 97-1 Otay Ranch	-	2,349,450	522,762	352,099	24,914	-	-	-	3,249,225
391	Central Garage Fund	935,492	2,279,100	131,090	400	-	21,748	41,524	-	3,409,354
398	Workers Compensation Fund	-	961,593	-	3,931,388	-	-	-	-	4,892,981
405	City Jail	1,666,847	203,335	-	-	-	-	188,500	-	2,058,682
406	Chula Vista Muni Golf Course	-	-	-	-	-	-	132,580	-	132,580
407	Living Coast Discovery Center	-	4,713	70,497	-	-	5,398	-	-	80,608
408	Development Services Fund	8,756,190	841,238	5,650	371,000	110,500	46,937	1,923,648	-	12,055,163
409	CV Elite Athlete Training Ctr	-	125,300	-	63,200	-	-	-	-	188,500
414	Sewer Service Revenue	4,859,667	28,581,177	331	75,000	1,392,900	316,705	3,298,234	-	38,588,614
428	Sewer Facility Replacement	-	-	-	-	-	-	150,000	2,650,000	2,800,000
430	Sewer DIFs	-	120,000	-	760,490	-	-	200,000	-	1,080,490

EXPENDITURES BY DEPARTMENT/CATEGORY

DEPT / FUND	PERSONNEL SERVICES	SUPPLIES & SERVICES	UTILITIES	OTHER EXPENSES	OTHER CAPITAL	INTERNAL SERVICE CHARGES	TRANSFERS OUT	CIP PROJECTS	NON-CIP PROJECTS	TOTAL FY 2021
442 CDBG Section 108 Loan	-	-	-	633,650	-	-	-	-	-	633,650
452 Equipment Lease Fund	-	-	-	552,671	-	-	-	-	-	552,671
453 Energy Conservation Loans	-	-	-	497,175	-	-	-	-	-	497,175
475 2014 COP Refunding	-	5,000	-	3,606,332	-	-	-	-	-	3,611,332
476 2015 Refunding COP	-	6,903	-	2,929,016	-	-	-	-	-	2,935,919
477 2016 Ref COP Civic Ctr/Nature	-	6,901	-	282,551	-	-	-	-	-	289,452
478 2016 LRRB PFDIF/COP	-	6,900	-	2,149,075	-	-	-	-	-	2,155,975
479 2017 CREBs LRBs	-	5,001	-	627,882	-	-	-	-	-	632,883
542 Drainage DIF	-	-	-	10,000	-	-	-	-	-	10,000
560 Public Facilities DIF	-	57,000	-	610,641	-	-	6,249,888	-	-	6,917,529
580 Pedestrian Bridge DIFs	-	-	-	95,000	-	-	-	-	-	95,000
590 Transportation DIFs	-	-	-	535,000	-	-	151,045	611,000	15,000	1,312,045
666 2016 TARBs	-	6,900	-	2,790,800	-	-	-	-	-	2,797,700
693 CV Bayfront Finance Authority	-	1,635,789	-	-	-	-	-	-	-	1,635,789
713 Capital Improvement Projects	-	-	-	-	-	-	-	202,052	-	202,052
715 Parkland Acquisition & DevFees	-	50,000	-	35,000	-	-	-	-	-	85,000
716 Western-Park Acquisition & Dev	-	-	-	251,669	-	-	50,000	-	-	301,669
717 Residential Construction Tax	-	-	-	-	-	-	669,353	-	-	669,353
GRAND TOTAL, ALL FUNDS	173,338,238	70,525,772	8,640,625	42,000,538	10,547,376	3,650,453	72,152,195	21,874,516	1,194,035	403,923,748

SCHEDULE OF REVENUES

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(32,330,606)	(34,457,712)	(34,547,670)	(35,584,100)
4002 State Secured Unitary	(782,322)	(819,555)	(683,582)	(800,000)
4003 Current Taxes Unsecured	(988,693)	(1,049,758)	(1,012,390)	(1,042,762)
4004 Delinquent Taxes	(187,939)	(84,107)	(117,396)	(117,396)
4005 Prop Tax in Lieu	(14,770)	(8,245)	-	(11,500)
4006 Property Tax in Lieu of VLF	(21,061,385)	(22,224,361)	(22,430,251)	(23,591,939)
4071 Real Property Transfer Tax	(1,199,059)	(1,385,614)	(1,173,550)	(1,300,000)
Property Taxes Total	(56,564,774)	(60,029,352)	(59,964,839)	(62,447,697)
Other Local Taxes				
4011 Sales and Use Taxes	(31,897,329)	(35,974,171)	(34,187,000)	(35,927,684)
4012 Sales Tax Pub Safety Augment	(926,799)	(980,142)	(940,600)	(1,004,171)
4015 Sales Tax - Measure P	(18,160,769)	(20,016,492)	(18,266,000)	(20,020,000)
4016 Sales Tax - Measure P	-	(14,088,106)	(18,266,000)	(20,020,000)
4021 Franchise Fees	(11,750,192)	(12,121,018)	(11,925,678)	(12,404,935)
4031 Utility Taxes	(5,563,291)	(4,882,704)	(5,633,423)	(5,233,423)
4041 Business License Tax	(1,473,003)	(1,478,894)	(1,369,643)	(1,755,339)
4042 Business License Tax Penalty	(59,644)	(76,076)	(55,000)	(70,000)
4051 Transient Occupancy Taxes	(4,104,886)	(4,298,261)	(4,357,922)	(4,364,922)
4052 Short-Term Rentals TOT	-	-	-	(50,000)
4053 RV Park TOT	-	(203,674)	-	(511,910)
4111 Cannabis Excise Tax	-	-	-	(1,000,000)
Other Local Taxes Total	(73,935,913)	(94,119,538)	(95,001,266)	(102,362,384)
Licenses & Permits				
4201 Animal Licenses	(162,007)	(144,747)	(175,300)	(150,000)
4211 Building Permits	(223,172)	(151,737)	(160,489)	(213,489)
4215 Utility Permits	(63,748)	(44,395)	(105,966)	(50,000)
4221 Fire Permits	(457,382)	(514,595)	(565,000)	(565,000)
4222 Security Alarm Permits	(218,242)	(250,918)	(241,170)	(241,170)
4223 Housing Permits	(441,101)	(452,585)	(350,000)	(450,000)
4224 Parking Permits	(10,745)	(10,130)	(14,000)	(10,500)
4241 Cannabis Application Fees	-	(767,979)	-	-
Licenses & Permits Total	(1,576,397)	(2,337,086)	(1,611,925)	(1,680,159)
Fines and Penalties				
4301 Negligent Veh Impound Proc Fee	(246,546)	(236,600)	(220,423)	(230,423)
4302 Code Enforcement Violations	(319,030)	(217,668)	(276,016)	(240,000)
4311 Booking Fees	(17,918)	(26,485)	(8,000)	-
4312 False Alarm Penalty	(297,492)	(323,004)	(285,000)	(300,000)
4314 Ordinance Violation Fines	(110,836)	(313,051)	(109,000)	(129,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4315 CVHF Booking Fees	(9,929)	(6,585)	(1,000)	-
4331 Parking Citation	(240,386)	(258,573)	(250,000)	(245,000)
4341 Library Fines	(89,874)	(82,336)	(118,000)	(85,830)
Fines and Penalties Total	(1,332,011)	(1,464,302)	(1,267,439)	(1,230,253)
Use of Money & Property				
4401 Investment Earnings City Pool	(302,712)	(350,150)	(800,000)	(362,000)
4402 Investment Earnings Others	(28,625)	(111,000)	(2,000)	(104,556)
4404 Change in Fair Value of Invts	103,611	(849,955)	-	-
4421 Sale of Other Personal Prop	(57,391)	(81,070)	(3,000)	(3,000)
4431 Coin Operated Machine Revenue	(33,543)	(29,755)	(18,997)	(24,637)
4432 Rentals Leases of Equipment	-	(32)	-	-
4433 Film Video Insurance Charge	(13,062)	(10,523)	(35,850)	(11,270)
4441 Pay Phones Revenue	-	(99)	-	-
4442 Rental Leases Picnic Shelters	(268,352)	(275,514)	(220,000)	(220,000)
4411 Sale of Real Property	(135,795)	(132,000)	-	-
4443 Rentals Leases Baseball Fields	(143,842)	(108,926)	(122,250)	(109,490)
4446 Rentals Leases Land Space	(12)	(12)	-	-
4447 Rental Telecom Site Lic Fee	(906,639)	(1,137,785)	(900,000)	(1,150,000)
4461 Rental Leases P R Centers	(659,592)	(654,250)	(693,935)	(712,098)
4462 Rentals Leases Buildings	(394,936)	(278,395)	(269,195)	(272,065)
Use of Money & Property Total	(2,840,890)	(4,019,466)	(3,065,227)	(2,969,116)
Revenue from Other Agencies				
4503 PD State Grant RATT	(302,600)	(308,889)	(335,000)	(335,000)
4511 State Grant	(575,740)	(461,058)	(407,346)	(407,346)
4521 State Hmowners PropTax Relief	(220,336)	(218,092)	(228,246)	(228,246)
4531 St Motor Vehicle Licenses	(141,027)	(128,403)	(109,299)	(109,299)
4551 Reimb State Mandated Costs	(304,972)	(227,992)	-	(200,000)
4552 Reimb Human Services Agen	(12,144)	(11,915)	(7,233)	(7,233)
4601 PD Fed Grant-Cops Univ Hiring	(24,569)	31,247	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(107,931)	(110,902)	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(264,420)	(81,528)	(287,000)	(287,000)
4611 Federal Grant - Other	(1,283,564)	(17,644)	(56,356)	(56,356)
4621 PD POST Reimb Prog	(46,944)	(36,675)	(17,500)	(35,000)
4622 PD STC Reimb Prog	(7,913)	(2,835)	(7,000)	-
4701 Grant - Other Agency	(15,015)	(5,310)	(2,000)	-
4711 Contributions - Other Agencies	(746,592)	(620,523)	(610,000)	(610,000)
Revenue from Other Agencies Total	(4,053,767)	(2,200,519)	(2,184,064)	(2,392,564)
Charges for Services				
4751 Planning Fees	(8,680)	(7,570)	(40,000)	(3,500)
4752 Dev Fees - Deposit Based	(1,619,577)	(1,507,737)	(1,281,991)	(1,817,377)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4761 Sale of Maps & Publication	(1,111)	(1,977)	(6,724)	(1,624)
4763 Passport Fees	(782,478)	(795,031)	(657,100)	(717,440)
4764 Lien Release Fees	(7,825)	(7,925)	(5,000)	(7,875)
4765 Document Certification Fees	(225)	(193)	-	(210)
4771 Plan Checking Fees	(160,357)	(143,129)	(25,000)	(15,000)
4781 Engineering Fees	(46,327)	(101,972)	(41,000)	(245,430)
4782 Fire Construction Fees	(512,524)	(454,709)	(400,000)	(400,000)
4784 State Mobilehome Park Act Fee	(6,600)	(10,880)	(12,000)	(11,000)
4785 Microfilming Fees	-	(379)	-	(400)
4901 National City - Impounds	(10,755)	(9,880)	(2,500)	(10,000)
4902 Imperial Beach - Impounds	-	-	(2,600)	-
4903 Lemon Grove - Impounds	(2,895)	(5,000)	(1,500)	(4,500)
4911 Port District Fees	(772,883)	(1,052,151)	(1,075,678)	(1,075,678)
4921 Reimb fr Other Agencies-Jail	(1,689,662)	(1,732,650)	-	-
4951 Swimming Pool Fees	(255,691)	(317,737)	(253,190)	(298,790)
4952 Recreation Program Fees	(807,162)	(552,765)	(790,181)	(701,300)
4953 Other Recreation Fees	(45,243)	(24,971)	(10,640)	(21,344)
4955 Norman Park Ctr Prog Fees	(21)	-	-	-
4961 Special Interest Class Fees	(381,102)	(392,376)	(410,875)	(381,793)
4971 Tow Referral Fee	(125,270)	(143,936)	(159,216)	(205,421)
5061 Special Police Department Serv	(418,196)	(48,946)	(53,150)	(53,150)
5062 Police Reimbursements	(1,292,669)	(1,716,586)	(1,729,593)	(1,758,955)
5064 Witness Fee	(275)	(275)	(5,000)	(500)
5065 City Staff Time & Cost Recover	(482,702)	(835,529)	(203,889)	(628,042)
5066 Live Scan Services	(29,167)	(8,158)	(30,000)	(30,000)
5201 Animal Shelter Fees	(222,333)	(318,496)	(273,200)	(273,200)
5220 Measure P Reimbursements	(518,618)	(590,934)	(50,000)	(473,000)
5222 Measure A Reimbursements	-	(503,626)	(684,975)	(754,191)
5231 Traffic Control Plan Fee	(25,535)	(39,375)	(31,200)	(33,000)
5241 Distressed Property Mgt Fee	(2,730)	(2,990)	(9,800)	(3,000)
5251 Special Event Fees	(2,350)	(1,050)	(3,000)	(3,000)
5252 Block Party Fees	(400)	(450)	(500)	(500)
5253 Professional Filming Fees	(600)	(1,050)	(1,500)	(1,500)
Charges for Services Total	(10,231,963)	(11,330,433)	(8,251,002)	(9,930,720)
Other Revenue				
5301 Reimb - DIF	(33,798)	(72,038)	(113,975)	(48,006)
5331 Reimb - RDA Housing	(1,081)	-	-	-
5332 Reimb - CHIP	-	(77)	(1,800)	-
5341 Reimb - Open Space Dist	(1,218,895)	(415,989)	(1,445,569)	(448,317)
5342 Reimb - Assessment Dist	(6,415)	(121,013)	(35,499)	(94,549)
5343 Reimb - Comm Fac Distr	(476,620)	(1,104,934)	(394,933)	(1,314,401)
5351 Reimb - CIP Projects	(3,392,533)	(3,461,514)	(5,341,549)	(4,727,250)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
5352 Reimb - DIF CIP	(629,751)	(795,511)	-	(618,000)
5361 Reimb - CDBG Admin	(2,256)	(9,045)	(6,000)	(6,500)
5362 Reimb - HOME Prog	(21,345)	(636)	(4,000)	(1,000)
5363 Reimb - CDBG CIP	(32,480)	(136,036)	-	(57,000)
5364 Reimb - CDBG Others	(50,219)	(51,645)	(50,100)	(50,100)
5365 Reimb - ESG Program	(1,197)	(342)	-	-
5371 Reimb - Other	(2,542,122)	(3,311,786)	(1,989,064)	(1,267,500)
5372 Reimb - Other City Funds	(1,476,023)	(1,193,434)	(1,225,813)	(1,333,182)
5373 Reimb - Parking Meter	(100,925)	(57,895)	(50,000)	(60,000)
5451 Proceeds of Long Term Debt	(2,598,124)	(759,697)	-	-
5453 Loan Repayments	(5,314)	-	-	-
5462 Gain on Disposal of Property	-	-	(1,200)	-
5463 Recoveries on Damaged Property	(87,233)	(50,359)	(70,000)	(70,000)
5481 Entertainment Facility Contrib	(566,475)	(688,714)	(576,270)	(628,000)
5491 P.Y. Revenue	(203,354)	(85,066)	-	-
5492 Cash Overage	(1,722)	(1,227)	-	-
5501 Donations	(102,896)	(45,036)	(151,651)	(210,651)
5511 Rebates/Refunds	(158,554)	(53,099)	(72,214)	(85,000)
5521 Miscellaneous Revenues	(629,385)	(95,703)	(28,000)	(147,750)
5523 City Administration Fee	(52,619)	(146,777)	(127,780)	(127,780)
5524 Confiscated Funds	-	(202)	-	-
5601 District Assessments	-	-	(30,000)	-
5651 Service Charge - A/R	(54,643)	(63,064)	(75,000)	(60,000)
5656 Service Chg - Returned Cks	(6,494)	(3,691)	(5,000)	(5,000)
5702 Sales - Food/Beverage	(2,437)	-	(2,400)	(1,200)
5703 Sales - Supplies	-	-	(250)	-
Other Revenue Total	(14,454,910)	(12,724,530)	(11,798,067)	(11,361,186)
Transfers In				
5999 Transfers In	(10,595,346)	(11,927,978)	(13,823,020)	(12,315,618)
Transfers In Total	(10,595,346)	(11,927,978)	(13,823,020)	(12,315,618)
100 GENERAL FUND TOTAL	(175,585,971)	(200,153,204)	(196,966,849)	(206,689,697)
220 2016 Measure P Sales Tax				
4401 Investment Earnings City Pool	(67,377)	(328,942)	-	-
4403 Trustee Investment Earnings	(953,059)	(1,104,879)	-	-
4404 Change in Fair Value of Invt	84,281	(277,768)	-	-
5371 Reimb - Other	(58)	(152,440)	-	-
5452 Proceeds from Bond Sale	(61,355,000)	-	-	-
5454 Bond Premium	(10,008,509)	-	-	-
5999 Transfers In	(18,161,109)	(20,016,492)	(18,266,000)	(20,020,000)
220 2016 Measure P Sales Tax Total	(90,460,831)	(21,880,521)	(18,266,000)	(20,020,000)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(35,387)	(120,332)	-	-
4404 Change in Fair Value of Invts	16,967	(102,800)	-	-
4522 St Gas Tax Section 2105	(1,453,898)	(1,467,688)	(1,488,179)	(1,559,989)
4523 St Gas Tax Section 2106	(979,788)	(985,318)	(981,648)	(976,162)
4524 St Gas Tax Section 2107	(1,892,158)	(1,845,779)	(1,954,193)	(1,862,410)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(1,043,334)	(893,658)	(2,281,455)	(2,406,147)
4527 St Gas Tax RMRA	(1,569,874)	(4,905,523)	(4,427,612)	(5,126,097)
4528 St Gas Tax SB-1 Loan Repayment	(304,575)	(301,664)	(301,664)	-
5513 Prior Year Rebates/Refunds	(9,018)	-	-	-
221 Transportation Grants-Gas Tax Total	(7,281,065)	(10,632,762)	(11,444,751)	(11,940,805)
222 2018 Measure A Sales Tax				
5999 Transfers In	-	(14,088,106)	(18,266,000)	(20,239,641)
222 2018 Measure A Sales Tax Total	-	(14,088,106)	(18,266,000)	(20,239,641)
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(2,747)	(2,148)	-	-
4404 Change in Fair Value of Invts	(1,103)	(1,890)	-	-
223 Utility Tax Settlement Total	(3,850)	(4,038)	-	-
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(4,821)	(7,101)	-	-
4404 Change in Fair Value of Invts	2,104	(6,089)	-	-
5390 Other Contributions	(148,013)	-	-	-
223 Utility Tax Settlement Total	(150,730)	(13,190)	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(7,482,945)	(3,109,011)	(6,379,500)	(6,379,500)
4401 Investment Earnings City Pool	1,638	(6,088)	-	-
4404 Change in Fair Value of Invts	3,340	(5,749)	-	-
4701 Grant - Other Agency	(43,600)	(4,807)	-	-
5371 Reimb - Other	(39,986)	(10,806)	-	-
227 Transportation Sales Tax Total	(7,561,553)	(3,136,461)	(6,379,500)	(6,379,500)
234 Advanced Life Support Program				
4711 Contributions - Other Agencies	(2,174,096)	(697,921)	(2,158,003)	(2,158,003)
5511 Rebates/Refunds	(926)	-	-	-
234 Advanced Life Support Program Total	(2,175,022)	(697,921)	(2,158,003)	(2,158,003)
241 Parking Meter				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4231 Parking Permits Space Rental	(25,584)	(30,080)	(25,000)	(25,000)
4331 Parking Citation	(248,904)	(265,241)	(200,000)	(200,000)
4401 Investment Earnings City Pool	(21,369)	(30,778)	-	-
4404 Change in Fair Value of Invts	5,613	(25,562)	-	-
4444 Parking Meters On Street	(119,170)	(236,189)	(220,000)	(220,000)
4445 Parking Meters Off Street	(145,213)	(150,243)	(145,000)	(145,000)
5492 Cash Overage	(7)	(2)	-	-
241 Parking Meter Total	(554,634)	(738,095)	(590,000)	(590,000)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(722)	(1,044)	-	-
4404 Change in Fair Value of Invts	198	(851)	-	-
243 Town Center I Parking District Total	(524)	(1,895)	-	-
245 Traffic Safety				
4313 Vehicle Code Fines	(454,708)	(488,492)	(437,640)	(437,640)
4401 Investment Earnings City Pool	(2,721)	(8,262)	-	-
4404 Change in Fair Value of Invts	1,093	(7,246)	-	-
245 Traffic Safety Total	(456,336)	(504,000)	(437,640)	(437,640)
256 Asset Seizure				
4401 Investment Earnings City Pool	-	53	-	-
256 Asset Seizure Total	-	53	-	-
266 Special Revenue Endowments				
4401 Investment Earnings City Pool	(20,321)	(29,360)	-	-
4404 Change in Fair Value of Invts	9,430	(24,885)	-	-
266 Special Revenue Endowments Total	(10,891)	(54,245)	-	-
267 Permanent Endowments				
4401 Investment Earnings City Pool	(179)	(240)	-	-
4404 Change in Fair Value of Invts	50	(83)	-	-
5501 Donations	(1,000)	-	-	-
267 Permanent Endowments Total	(1,129)	(323)	-	-
269 Other Grants				
4401 Investment Earnings City Pool	292	350	-	-
4701 Grant - Other Agency	(1,070,221)	(796,229)	(1,563,585)	(1,563,585)
4711 Contributions - Other Agencies	(67,753)	(65,637)	(30,000)	(30,000)
5065 City Staff Time & Cost Recover	-	(134,400)	-	-
5371 Reimb - Other	(5,000)	(1,500)	-	-
5453 Loan Repayments	(26,955)	(14,979)	(22,333)	(22,333)
5521 Miscellaneous Revenues	-	(49)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
269 Other Grants Total	(1,169,637)	(1,012,444)	(1,615,918)	(1,615,918)
270 Mobile Park Fee				
4404 Change in Fair Value of Invts	806	(1,387)	-	-
5065 City Staff Time & Cost Recover	(57,738)	(56,850)	(65,000)	(65,000)
270 Mobile Park Fee Total	(56,932)	(58,237)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	(290)	-	-	-
4404 Change in Fair Value of Invts	1,317	(1,611)	-	-
4441 Pay Phones Revenue	(16,605)	(29,420)	(20,000)	(20,000)
4711 Contributions - Other Agencies	(73,282)	(2,483)	(10,000)	(10,000)
5524 Confiscated Funds	(17,648)	(7,403)	(20,000)	(20,000)
5701 Sales - Sundries	(35,479)	(37,730)	(20,000)	(20,000)
271 Local Grants Total	(141,987)	(78,647)	(70,000)	(70,000)
272 Federal Grants				
4401 Investment Earnings City Pool	(1,268)	5,213	-	-
4402 Investment Earnings Others	(23,830)	(8,888)	-	-
4403 Trustee Investment Earnings	(52)	(52)	-	-
4404 Change in Fair Value of Invts	(13,771)	(1,039)	-	-
4446 Rentals Leases Land Space	(63,244)	(57,370)	(93,000)	(93,000)
4602 PD Fed Grant - HIDTA (CBAG)	(2,459,911)	(2,392,918)	(2,443,859)	(2,443,859)
4604 PD Fed Grant - OTS	(724,941)	(307,268)	(75,168)	(75,168)
4611 Federal Grant - Other	(7,014,987)	(7,714,376)	(9,038,366)	(9,243,713)
4612 PD DOJ	(55,391)	(150,728)	170,000	170,000
4613 PD Treasury	(36,334)	(5,953,340)	10,000	10,000
5062 Police Reimbursements	(111,130)	(2,553)	(140,296)	(140,296)
5453 Loan Repayments	(173,440)	(64,902)	-	-
5999 Transfers In	(222,392)	(115,730)	(115,305)	(115,305)
272 Federal Grants Total	(10,900,691)	(16,763,951)	(11,725,994)	(11,931,341)
273 State Grants				
4401 Investment Earnings City Pool	(1,591)	(4,081)	-	-
4404 Change in Fair Value of Invts	(1,856)	(5,746)	-	-
4501 State Grant SLESF	(575,005)	(606,378)	(401,014)	(401,014)
4511 State Grant	(1,432,671)	(962,573)	(753,426)	(753,426)
4701 Grant - Other Agency	(90,000)	-	(74,275)	(74,275)
5511 Rebates/Refunds	(1,318)	-	-	-
273 State Grants Total	(2,102,441)	(1,578,778)	(1,228,715)	(1,228,715)
282 Environmental Services				
4404 Change in Fair Value of Invts	3,319	(6,891)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4752 Dev Fees - Deposit Based	(9,693)	(11,396)	-	-
5065 City Staff Time & Cost Recover	(2,435)	(1,885)	-	-
5221 Trash/Recyc AB939 Admin Fee	(1,242,193)	(1,442,935)	(1,416,799)	(1,416,799)
5371 Reimb - Other	(273,435)	(113,842)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(39,420)	(3,474)	(29,726)	(29,726)
282 Environmental Services Total	(1,563,857)	(1,580,423)	(1,556,525)	(1,556,525)
301 Storm Drain				
4211 Building Permits	-	-	(23,750)	(23,750)
4321 Storm Drain Ord Violation Fee	(200)	(200)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(7,034)	(15,295)	-	-
4404 Change in Fair Value of Invt	3,187	(13,831)	-	-
5011 Storm Drain Fees	(518,905)	(665,347)	(555,500)	(555,500)
5491 P.Y. Revenue	(867)	(1,673)	-	-
5651 Service Charge - A/R	(850)	(1,075)	-	-
301 Storm Drain Total	(524,669)	(697,421)	(584,250)	(584,250)
311 CDBG Housing Program				
4611 Federal Grant - Other	-	(31,520)	(140,194)	(140,194)
5453 Loan Repayments	(31,931)	(20,048)	-	-
5521 Miscellaneous Revenues	-	(45)	-	-
311 CDBG Housing Program Total	(31,931)	(51,613)	(140,194)	(140,194)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(29,265)	(49,057)	-	-
4402 Investment Earnings Others	-	(5,177)	-	-
4404 Change in Fair Value of Invt	16,506	(45,508)	-	-
4752 Dev Fees - Deposit Based	(20,823)	(44,895)	-	-
4801 Dev Fees - Others	(1,242,200)	-	-	-
5065 City Staff Time & Cost Recover	-	(3,005)	-	-
5242 Bond Administrative Fees	(185,196)	(266,537)	(150,000)	(150,000)
5301 Reimb - DIF	(4,581)	(4,873)	-	-
5331 Reimb - RDA Housing	(270,666)	-	-	-
5332 Reimb - CHIP	(11,694)	(10,326)	(35,000)	(35,000)
5343 Reimb - Comm Fac Distr	-	(875)	-	-
5361 Reimb - CDBG Admin	(362,113)	(384,173)	(407,823)	(407,823)
5362 Reimb - HOME Prog	(49,436)	(73,017)	(85,016)	(85,016)
5364 Reimb - CDBG Others	(29,729)	(12,090)	(50,000)	(50,000)
5365 Reimb - ESG Program	(11,771)	(12,329)	(14,568)	(14,568)
5371 Reimb - Other	-	(15,083)	(20,000)	(20,000)
5372 Reimb - Other City Funds	(105,208)	(31,930)	(45,000)	(45,000)
5453 Loan Repayments	(225,746)	-	-	-
5511 Rebates/Refunds	(4,097)	(781)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
313 Chula Vista Housing Authority Total	(2,536,019)	(959,656)	(807,407)	(807,407)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(578,848)	(551,940)	(600,000)	(600,000)
4404 Change in Fair Value of Invt	6,652	(10,071)	-	-
316 Public Educational & Govt Fee Total	(572,196)	(562,011)	(600,000)	(600,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(286,257)	(288,339)	-	-
4081 Property Tax Increment TCI	(827,361)	(511,684)	(1,206,866)	(1,206,866)
4082 Property Tax Increment Bayfron	(512,545)	(509,469)	(1,343,080)	(1,343,080)
4083 Prop Tax Increment Southwest	(841,431)	(600,587)	(666,328)	(666,328)
4084 Property Tax Increment TC II	(418,053)	(243,119)	(480,043)	(480,043)
4085 Property Tax Increment Otay VI	(732,990)	(416,417)	(697,538)	(697,538)
4086 Prop Tax Increment Merged Proj	(759,908)	(493,526)	(573,295)	(573,295)
4401 Investment Earnings City Pool	(43,558)	(70,607)	-	-
4404 Change in Fair Value of Invt	26,142	(76,078)	-	-
5462 Gain on Disposal of Property	657,627	509,763	-	-
318 RDA Successor Agency Fund Total	(3,738,334)	(2,700,063)	(4,967,150)	(4,967,150)
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(94,029)	(166,218)	-	-
4402 Investment Earnings Others	(310,099)	(507,718)	(200,000)	(200,000)
4404 Change in Fair Value of Invt	33,423	(145,215)	-	-
4446 Rentals Leases Land Space	(14,233)	(15,419)	(15,000)	(15,000)
5065 City Staff Time & Cost Recover	(12,360)	(9,726)	-	-
5453 Loan Repayments	(4,185,012)	(1,658,912)	(255,000)	(255,000)
319 Housing Successor Agency Total	(4,582,310)	(2,503,208)	(470,000)	(470,000)
341 Public Liability Trust				
5371 Reimb - Other	(242,222)	(21,418)	-	-
5999 Transfers In	(1,212,611)	(1,205,510)	(1,284,078)	(1,284,078)
341 Public Liability Trust Total	(1,454,833)	(1,226,928)	(1,284,078)	(1,284,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(3,765)	(6,957)	-	-
4404 Change in Fair Value of Invt	1,498	(6,367)	-	-
5601 District Assessments	(180,104)	(185,647)	(192,189)	(196,033)
342 CFD 11-M Rolling Hills McM Total	(182,371)	(198,971)	(192,189)	(196,033)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(6,747)	(15,695)	-	-
4404 Change in Fair Value of Invt	3,410	(14,743)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
5601 District Assessments	(511,109)	(528,095)	(544,813)	(555,710)
343 CFD 12-M Otay Ranch Village 7 Total	(514,446)	(558,533)	(544,813)	(555,710)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(9,562)	(22,077)	-	-
4404 Change in Fair Value of Invt	4,826	(20,652)	-	-
5601 District Assessments	(516,536)	(641,844)	(647,741)	(660,696)
344 CFD 13-M Otay Ranch Village 2 Total	(521,272)	(684,573)	(647,741)	(660,696)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(10,658)	(20,344)	-	-
4404 Change in Fair Value of Invt	4,296	(18,705)	-	-
5601 District Assessments	(538,170)	(557,735)	(573,609)	(585,082)
345 CFD 12M Village 7 Otay Ranch Total	(544,532)	(596,784)	(573,609)	(585,082)
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(7,459)	(11,911)	-	-
4404 Change in Fair Value of Invt	2,730	(10,217)	-	-
5601 District Assessments	(223,037)	(223,248)	(229,731)	(234,326)
346 CFD 14M-A-EUC Millenia Total	(227,766)	(245,376)	(229,731)	(234,326)
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	(89)	(2,302)	-	-
4404 Change in Fair Value of Invt	574	(2,391)	-	-
5601 District Assessments	(28,301)	-	(130,083)	(130,083)
5999 Transfers In	(138,327)	(251,709)	(65,042)	(475,546)
347 CFD 14M-B-EUC Millenia Total	(27,816)	(4,693)	(130,083)	(130,083)
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	(135)	(5,885)	-	-
4404 Change in Fair Value of Invt	166	(7,470)	-	-
5601 District Assessments	(32,669)	(701,952)	(767,291)	(782,637)
348 CFD 18M Village 3 Otay Ranch Total	(32,638)	(715,307)	(767,291)	(782,637)
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	(491)	(3,537)	-	-
4404 Change in Fair Value of Invt	788	(3,096)	-	-
5601 District Assessments	(130,652)	(134,661)	(137,165)	(139,909)
349 CFD 19M Freeway Commercial 2 Total	(130,355)	(141,294)	(137,165)	(139,909)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(354)	(511)	-	-
4404 Change in Fair Value of Invt	92	(417)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
351 Town Center Landscape Dist I Total	(262)	(928)	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(688)	(1,056)	-	-
4404 Change in Fair Value of Invts	207	(887)	-	-
5601 District Assessments	(12,510)	(12,767)	(12,750)	(13,005)
352 Bay Blvd Landscape District Total	(12,991)	(14,710)	(12,750)	(13,005)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(5,130)	(9,434)	-	-
4404 Change in Fair Value of Invts	1,933	(8,390)	-	-
5601 District Assessments	(335,733)	(338,506)	(376,362)	(383,892)
5999 Transfers In	(26,533)	(26,627)	-	-
353 Eastlake Maintenance Dist I Total	(365,463)	(382,957)	(376,362)	(383,892)
354 Open Space District #01				
4401 Investment Earnings City Pool	(737)	(1,138)	-	-
4404 Change in Fair Value of Invts	235	(1,091)	-	-
5601 District Assessments	(86,292)	(87,561)	(90,961)	(92,781)
354 Open Space District #01 Total	(86,794)	(89,790)	(90,961)	(92,781)
355 Open Space District #02				
4401 Investment Earnings City Pool	70	164	-	-
5601 District Assessments	(15,020)	(15,323)	(15,971)	(16,291)
355 Open Space District #02 Total	(14,950)	(15,159)	(15,971)	(16,291)
356 Open Space District #03				
4401 Investment Earnings City Pool	(192)	(450)	-	-
4404 Change in Fair Value of Invts	29	(407)	-	-
5601 District Assessments	(53,407)	(54,279)	(56,004)	(57,125)
356 Open Space District #03 Total	(53,570)	(55,136)	(56,004)	(57,125)
357 Open Space District #04				
4401 Investment Earnings City Pool	(1,351)	(2,547)	-	-
4404 Change in Fair Value of Invts	470	(2,140)	-	-
5371 Reimb - Other	-	(2,448)	-	-
5601 District Assessments	(91,152)	(92,133)	(96,878)	(98,816)
357 Open Space District #04 Total	(92,033)	(99,268)	(96,878)	(98,816)
358 Open Space District #05				
4401 Investment Earnings City Pool	(607)	(1,056)	-	-
4404 Change in Fair Value of Invts	212	(952)	-	-
5601 District Assessments	(51,646)	(53,495)	(55,411)	(56,520)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
358 Open Space District #05 Total	(52,041)	(55,503)	(55,411)	(56,520)
359 Open Space District #06				
4401 Investment Earnings City Pool	(594)	(994)	-	-
4404 Change in Fair Value of Invt	201	(883)	-	-
5601 District Assessments	(35,299)	(34,804)	(36,388)	(37,116)
359 Open Space District #06 Total	(35,692)	(36,681)	(36,388)	(37,116)
361 Open Space District #07				
4401 Investment Earnings City Pool	(452)	(688)	-	-
4404 Change in Fair Value of Invt	171	(587)	-	-
5601 District Assessments	(15,746)	(14,885)	(15,689)	(16,003)
361 Open Space District #07 Total	(16,027)	(16,160)	(15,689)	(16,003)
362 Open Space District #08				
4401 Investment Earnings City Pool	(518)	(1,119)	-	-
4404 Change in Fair Value of Invt	178	(963)	-	-
5601 District Assessments	(73,096)	(77,729)	(78,849)	(80,426)
362 Open Space District #08 Total	(73,436)	(79,811)	(78,849)	(80,426)
363 Open Space District #09				
4401 Investment Earnings City Pool	(139)	(182)	-	-
4404 Change in Fair Value of Invt	40	(86)	-	-
5601 District Assessments	(73,491)	(75,455)	(78,006)	(79,567)
363 Open Space District #09 Total	(73,590)	(75,723)	(78,006)	(79,567)
364 Open Space District #10				
4401 Investment Earnings City Pool	(962)	(1,566)	-	-
4404 Change in Fair Value of Invt	320	(1,456)	-	-
5601 District Assessments	(84,812)	(86,910)	(90,029)	(91,830)
364 Open Space District #10 Total	(85,454)	(89,932)	(90,029)	(91,830)
365 Open Space District #11				
4401 Investment Earnings City Pool	(2,215)	(3,807)	-	-
4404 Change in Fair Value of Invt	749	(3,483)	-	-
5601 District Assessments	(172,170)	(177,132)	(183,268)	(186,934)
365 Open Space District #11 Total	(173,636)	(184,422)	(183,268)	(186,934)
366 Open Space District #13				
4401 Investment Earnings City Pool	(7)	(11)	-	-
366 Open Space District #13 Total	(7)	(11)	-	-
367 Open Space District #14				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4401 Investment Earnings City Pool	(352)	(2,008)	-	-
4404 Change in Fair Value of Invts	554	(2,214)	-	-
5371 Reimb - Other	-	(2,465)	-	-
5601 District Assessments	(360,169)	(370,424)	(384,400)	(392,088)
367 Open Space District #14 Total	(359,967)	(377,111)	(384,400)	(392,088)
368 Open Space District #15				
4401 Investment Earnings City Pool	213	297	-	-
5601 District Assessments	(22,739)	(23,661)	(24,387)	(24,875)
368 Open Space District #15 Total	(22,622)	(23,268)	(24,387)	(24,875)
369 Open Space District #17				
4401 Investment Earnings City Pool	(139)	(159)	-	-
4404 Change in Fair Value of Invts	30	(49)	-	-
5601 District Assessments	(8,850)	(9,023)	(9,420)	(9,609)
369 Open Space District #17 Total	(8,959)	(9,231)	(9,420)	(9,609)
371 Open Space District #18				
4401 Investment Earnings City Pool	(3,368)	(5,949)	-	-
4404 Change in Fair Value of Invts	1,233	(5,504)	-	-
5601 District Assessments	(187,404)	(187,409)	(187,480)	(191,230)
371 Open Space District #18 Total	(189,539)	(198,862)	(187,480)	(191,230)
372 Open Space District #20				
4401 Investment Earnings City Pool	(21,029)	(37,881)	-	-
4404 Change in Fair Value of Invts	7,525	(35,123)	-	-
5511 Rebates/Refunds	-	(2,640)	-	-
5601 District Assessments	(1,482,533)	(1,520,224)	(1,575,486)	(1,607,000)
372 Open Space District #20 Total	(1,496,037)	(1,595,868)	(1,575,486)	(1,607,000)
373 Open Space District #23				
4401 Investment Earnings City Pool	(1,251)	(2,194)	-	-
4404 Change in Fair Value of Invts	453	(1,911)	-	-
5601 District Assessments	(52,933)	(52,963)	(52,891)	(53,949)
373 Open Space District #23 Total	(53,731)	(57,068)	(52,891)	(53,949)
374 Open Space District #24				
4401 Investment Earnings City Pool	120	175	-	-
5601 District Assessments	(30,392)	(31,404)	(33,166)	(33,830)
374 Open Space District #24 Total	(30,324)	(31,177)	(33,166)	(33,830)
375 Open Space District #26				
4401 Investment Earnings City Pool	16	113	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
5601 District Assessments	(11,620)	(11,977)	(12,364)	(12,612)
375 Open Space District #26 Total	(11,633)	(11,835)	(12,364)	(12,612)
376 Open Space District #31				
4404 Change in Fair Value of Invts	1,597	(2,178)	-	-
5601 District Assessments	(200,576)	(199,762)	(199,520)	(203,511)
376 Open Space District #31 Total	(198,979)	(201,940)	(199,520)	(203,511)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(9,468)	(22,595)	-	-
4404 Change in Fair Value of Invts	4,666	(21,101)	-	-
5601 District Assessments	(886,423)	(917,539)	(942,459)	(961,309)
378 CFD 07M Eastlake Woods & Vista Total	(891,225)	(961,235)	(942,459)	(961,309)
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(32,565)	(65,450)	-	-
4404 Change in Fair Value of Invts	13,866	(59,334)	-	-
5601 District Assessments	(1,502,155)	(1,541,645)	(1,592,568)	(1,624,420)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,520,854)	(1,666,429)	(1,592,568)	(1,624,420)
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(20,333)	(44,896)	-	-
4404 Change in Fair Value of Invts	9,560	(41,256)	-	-
5601 District Assessments	(1,322,155)	(1,354,577)	(1,399,894)	(1,427,892)
380 CFD 09M ORV II Brookfield-Shea Total	(1,332,928)	(1,440,729)	(1,399,894)	(1,427,892)
381 CFD 14M-2-EUC Millenia				
5601 District Assessments	-	-	(17,028)	(17,369)
381 CFD 14M-2-EUC Millenia Total	-	-	(17,028)	(17,369)
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(15,777)	(32,891)	-	-
4404 Change in Fair Value of Invts	6,879	(30,365)	-	-
5601 District Assessments	(1,006,941)	(1,040,549)	(1,071,763)	(1,093,199)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(1,015,839)	(1,103,805)	(1,071,763)	(1,093,199)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	(822)	(889)	-	-
4404 Change in Fair Value of Invts	349	(911)	-	-
383 Town Ctr Business Improv Dist Total	(473)	(1,800)	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(9,448)	(16,560)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4404 Change in Fair Value of Invts	4,074	(16,297)	-	-
5601 District Assessments	(791,690)	(763,462)	(791,502)	(807,333)
386 Otay Ranch Preserve Total	(797,064)	(796,319)	(791,502)	(807,333)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(13,311)	(27,672)	-	-
4404 Change in Fair Value of Invts	5,895	(25,837)	-	-
5601 District Assessments	-	(2,390)	-	-
5601 District Assessments	(998,615)	(1,029,482)	(1,062,606)	(1,083,859)
387 CFD 98-3 Sunbow 2 Total	(1,006,031)	(1,085,381)	(1,062,606)	(1,083,859)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(64,238)	(122,362)	-	-
4404 Change in Fair Value of Invts	25,991	(111,862)	-	-
5371 Reimb - Other	(526)	(5,633)	-	-
5601 District Assessments	(3,051,124)	(3,160,591)	(3,246,637)	(3,311,571)
388 CFD 97-1 Otay Ranch Total	(3,089,897)	(3,400,448)	(3,246,637)	(3,311,571)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(2,250)	(3,097)	-	-
4404 Change in Fair Value of Invts	558	(2,525)	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(1,692)	(5,622)	-	-
391 Central Garage Fund				
4404 Change in Fair Value of Invts	8,406	(7,259)	-	-
4421 Sale of Other Personal Prop	(5,769)	(1,784)	-	-
5065 City Staff Time & Cost Recover	(86,094)	(40,484)	(35,000)	(35,000)
5371 Reimb - Other	(465)	-	-	-
5463 Recoveries on Damaged Property	(13,517)	(3,108)	(20,168)	(20,168)
5471 Billings to Other Departments	(3,183,564)	(3,463,606)	(3,369,667)	(3,529,149)
5511 Rebates/Refunds	(913)	(2,047)	-	-
5999 Transfers In	(85,267)	-	-	-
391 Central Garage Fund Total	(3,367,183)	(3,518,288)	(3,424,835)	(3,584,317)
392 Equipment Vehicle Replacement				
4404 Change in Fair Value of Invts	(833)	-	-	-
4421 Sale of Other Personal Prop	(2,649)	-	-	-
392 Equipment Vehicle Replacement Total	(3,482)	-	-	-
394 Vehicle Replacement Fund				
4404 Change in Fair Value of Invts	-	(2,360)	-	-
4421 Sale of Other Personal Prop	-	(1,811)	-	-
5371 Reimb - Other	-	(251,846)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
5462 Gain on Disposal of Property	-	(102,283)	-	-
5999 Transfers In	-	-	(218,942)	(218,942)
394 Vehicle Replacement Fund Total	-	(358,300)	(218,942)	(218,942)
398 Workers Compensation Fund				
5371 Reimb - Other	(170,938)	(88,173)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	(18,225)	(28,356)	(50,000)	(50,000)
5471 Billings to Other Departments	(4,904,182)	(4,987,299)	(4,700,727)	(4,817,981)
5511 Rebates/Refunds	-	(21,205)	-	-
398 Workers Compensation Fund Total	(5,093,345)	(5,125,033)	(4,775,727)	(4,892,981)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,146)	(1,656)	-	-
4404 Change in Fair Value of Invts	310	(1,350)	-	-
401 Bayfront Trolley Station Total	(836)	(3,006)	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,149	1,660	-	-
402 Chula Vista Transit Total	1,149	1,660	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(5,019)	(5,403)	-	-
4404 Change in Fair Value of Invts	1,213	(4,254)	-	-
4502 State Grant TDA	(104,899)	(163,380)	-	-
403 Transit Capital Projects Total	(108,705)	(173,037)	-	-
405 City Jail				
4311 Booking Fees	-	-	-	(9,000)
4315 CVHF Booking Fees	-	-	-	(7,000)
4622 PD STC Reimb Prog	-	-	-	(6,000)
4921 Reimb fr Other Agencies-Jail	-	-	(1,971,000)	(2,044,913)
405 City Jail Total	-	-	(1,971,000)	(2,066,913)
407 Living Coast Discovery Center				
5999 Transfers In	-	-	(94,998)	(80,608)
407 Living Coast Discovery Center Total	-	-	(94,998)	(80,608)
406 Chula Vista Muni Golf Course				
4462 Rentals Leases Buildings	(132,580)	-	(132,580)	(132,580)
5371 Reimb - Other	-	(14,747)	-	-
406 Chula Vista Muni Golf Course Total	(132,580)	(14,747)	(132,580)	(132,580)
408 Development Services Fund				

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4101 State Fee SB1186	(33,528)	(39,587)	(7,000)	(7,000)
4211 Building Permits	(4,442,803)	(2,977,696)	(3,255,895)	(3,255,895)
4212 Plumbing Permits	(321,216)	(334,445)	(333,785)	(333,785)
4213 Electrical Permits	(83,474)	(101,949)	(82,115)	(82,115)
4214 Sewer Connection Permits	(59,470)	(30,160)	(30,000)	(30,000)
4215 Utility Permits	(5,231)	(3,600)	(27,700)	(27,700)
4401 Investment Earnings City Pool	17,648	(16,464)	-	-
4404 Change in Fair Value of Invt	4,835	(19,731)	-	-
4751 Planning Fees	(294,435)	(331,243)	(248,384)	(248,384)
4752 Dev Fees - Deposit Based	(2,528,521)	(2,838,524)	(3,185,345)	(3,185,345)
4761 Sale of Maps & Publication	(5,550)	(5,704)	(500)	(500)
4771 Plan Checking Fees	(2,319,198)	(1,843,438)	(2,082,510)	(2,082,510)
4781 Engineering Fees	(82,723)	(128,315)	(93,040)	(93,040)
4783 Strong Motion Instrument Prog	(99,565)	(70,255)	(95,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(5,000)	(40,449)	-	-
5220 Measure P Reimbursements	(421)	-	-	-
5301 Reimb - DIF	(168,630)	(464,420)	(295,000)	(295,000)
5341 Reimb - Open Space Dist	(688)	(2,102)	-	-
5343 Reimb - Comm Fac Distr	(51,066)	(85,780)	(145,000)	(145,000)
5351 Reimb - CIP Projects	(85,753)	(34,448)	(87,000)	(87,000)
5352 Reimb - DIF CIP	(11,677)	(33,336)	(32,500)	(32,500)
5371 Reimb - Other	(29)	-	-	-
5372 Reimb - Other City Funds	(36,231)	(31,885)	(23,485)	(23,485)
5463 Recoveries on Damaged Property	(25)	-	-	-
5999 Transfers In	(463,714)	(461,222)	(537,991)	(537,991)
408 Development Services Fund Total	(11,076,465)	(9,894,753)	(10,564,250)	(10,564,250)
409 CV Elite Athlete Training Ctr				
4401 Investment Earnings City Pool	909	2,837	-	-
4711 Contributions - Other Agencies	(24,070)	-	(68,500)	(68,500)
5491 P.Y. Revenue	(100,311)	-	-	-
5999 Transfers In	(86,878)	(189,586)	(120,000)	(120,000)
409 CV Elite Athlete Training Ctr Total	(211,259)	(189,586)	(188,500)	(188,500)
411 Sewer Income				
4401 Investment Earnings City Pool	(28,252)	(40,782)	-	-
4404 Change in Fair Value of Invt	7,613	(35,019)	-	-
5005 Sewer Income Assessments	(6)	-	-	-
411 Sewer Income Total	(20,645)	(75,801)	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(6)	(8)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
412 Special Sewer Total	(6)	(8)	-	-
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	(652,780)	(1,053,705)	-	-
4402 Investment Earnings Others	(25,737)	(476,233)	-	-
4404 Change in Fair Value of Invt	205,370	(903,699)	-	-
5002 Sewerage Facility Participatn	(5,747,881)	(3,988,702)	-	-
413 Trunk Sewer Capital Reserve Total	(6,221,028)	(6,422,339)	-	-
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(20,206)	(29,470)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(522,300)	(763,907)	-	-
4404 Change in Fair Value of Invt	134,068	(668,818)	-	-
4421 Sale of Other Personal Prop	(6,056)	(1,443)	-	-
4752 Dev Fees - Deposit Based	(22,079)	(39,091)	(20,000)	(20,000)
5001 Sewer Service Charges	(27,070,103)	(34,504,171)	(29,000,000)	(29,000,000)
5006 Montgomery Sewer Charges	(3,449,823)	(3,581,958)	(3,500,000)	(3,500,000)
5051 Pump Sta Maintenance	-	(3,026)	-	-
5065 City Staff Time & Cost Recover	(33)	(10,877)	-	-
5220 Measure P Reimbursements	(94,155)	(125,597)	-	-
5301 Reimb - DIF	-	(496)	-	-
5341 Reimb - Open Space Dist	(307)	-	-	-
5343 Reimb - Comm Fac Distr	(56,558)	-	-	-
5351 Reimb - CIP Projects	(129,263)	(72,783)	(15,000)	(15,000)
5352 Reimb - DIF CIP	(18,021)	(51,184)	-	-
5363 Reimb - CDBG CIP	(155)	(36,844)	-	-
5462 Gain on Disposal of Property	-	(60,770)	-	-
5491 P.Y. Revenue	(53,580)	(84,793)	-	-
5601 District Assessments	(127)	-	-	-
5651 Service Charge - A/R	(65,160)	(35,846)	(100,000)	(100,000)
5652 Past Due A/R - General	(111,731)	(32,103)	(300,000)	(300,000)
5999 Transfers In	(150,000)	(150,000)	(150,000)	(150,000)
414 Sewer Service Revenue Total	(31,635,589)	(40,253,177)	(33,125,000)	(33,125,000)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(162,835)	(225,217)	-	-
4402 Investment Earnings Others	(121)	(2,254)	(51,726)	(51,726)
4404 Change in Fair Value of Invt	38,494	(195,057)	-	-
5003 Sewer Facility Replacement Fee	(1,372,441)	(1,943,768)	(1,405,000)	(1,405,000)
5491 P.Y. Revenue	(850)	(4,811)	-	-
5651 Service Charge - A/R	(3,387)	(1,235)	-	-
428 Sewer Facility Replacement Total	(1,501,140)	(2,372,342)	(1,456,726)	(1,456,726)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
430 Sewer DIFs				
4401 Investment Earnings City Pool	(43,220)	(90,057)	-	-
4402 Investment Earnings Others	-	-	(228,100)	(647,000)
4404 Change in Fair Value of Invts	17,846	(78,426)	-	-
5002 Sewerage Facility Participatn	-	-	(1,000,000)	(1,000,000)
5792 DIF - Swr Basin Salt Creek	(1,105,564)	(1,202,506)	(1,000,000)	(1,000,000)
5793 DIF - Swr Basin Poggi Cyn	(96,105)	(63,073)	(160,000)	(160,000)
5999 Transfers In	-	-	(200,000)	(200,000)
430 Sewer DIFs Total	(1,227,043)	(1,434,062)	(2,588,100)	(3,007,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(762,118)	(763,126)	(763,427)	(633,650)
442 CDBG Section 108 Loan Total	(762,118)	(763,126)	(763,427)	(633,650)
451 Long Term Debt - City of CV				
4404 Change in Fair Value of Invts	-	41	-	-
451 Long Term Debt - City of CV Total	-	41	-	-
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(2,240)	(2,266)	-	-
4404 Change in Fair Value of Invts	199	(1,622)	-	-
5371 Reimb - Other	(40,000)	(34,786)	(30,000)	(23,930)
5999 Transfers In	(309,623)	(290,410)	(228,316)	(284,341)
452 Equipment Lease Fund Total	(351,664)	(329,084)	(258,316)	(308,271)
453 Energy Conservation Loans				
4404 Change in Fair Value of Invts	(768)	(244)	-	-
5371 Reimb - Other	-	-	(258,000)	(258,000)
5999 Transfers In	(415,644)	(649,025)	(494,255)	(497,174)
453 Energy Conservation Loans Total	(416,412)	(649,269)	(752,255)	(755,174)
475 2014 COP Refunding				
4401 Investment Earnings City Pool	(15,751)	(3,472)	-	-
4403 Trustee Investment Earnings	(13,269)	(57,206)	-	-
5999 Transfers In	(3,587,814)	(2,432,129)	(3,603,706)	(3,611,332)
475 2014 COP Refunding Total	(3,601,083)	(2,489,335)	(3,603,706)	(3,611,332)
476 2015 Refunding COP				
4401 Investment Earnings City Pool	(11)	23	-	-
4403 Trustee Investment Earnings	(15,640)	(68,556)	-	-
4404 Change in Fair Value of Invts	(3,011)	8	-	-
5999 Transfers In	(2,917,726)	(2,906,885)	(2,929,568)	(2,935,919)
476 2015 Refunding COP Total	(2,936,388)	(2,975,410)	(2,929,568)	(2,935,919)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
477 2016 Ref COP Civic Ctr/Nature				
4401 Investment Earnings City Pool	(1,072)	(187)	-	-
4403 Trustee Investment Earnings	(6,997)	(30,356)	-	-
5999 Transfers In	(281,979)	(267,907)	(287,551)	(289,452)
477 2016 Ref COP Civic Ctr/Nature Total	(288,976)	(298,263)	(287,551)	(289,452)
478 2016 LRRB PFDIF/COP				
4401 Investment Earnings City Pool	(314)	(411)	-	-
4403 Trustee Investment Earnings	(111)	(808)	-	-
5999 Transfers In	(2,143,503)	(2,131,728)	(2,156,175)	(2,155,975)
478 2016 LRRB PFDIF/COP Total	(2,143,928)	(2,132,947)	(2,156,175)	(2,155,975)
479 2017 CREBs LRBs				
4403 Trustee Investment Earnings	(498)	(203)	-	-
5371 Reimb - Other	(139,617)	(317,154)	(314,139)	(315,485)
5452 Proceeds from Bond Sale	(13,130,000)	-	-	-
5454 Bond Premium	(135,516)	-	-	-
5999 Transfers In	(9,885)	(191,402)	(322,418)	(317,398)
479 2017 CREBs LRBs Total	(13,415,018)	(508,556)	(636,557)	(632,883)
501 Otay Lakes Rd AD 88-2 Improv				
5372 Reimb - Other City Funds	(48,005)	-	-	-
501 Otay Lakes Rd AD 88-2 Improv Total	(48,005)	-	-	-
503 East H St. AD 87-1 Improvement				
5372 Reimb - Other City Funds	(36,183)	-	-	-
503 East H St. AD 87-1 Improvement Total	(36,183)	-	-	-
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(1,173)	(1,694)	-	-
4404 Change in Fair Value of Invts	316	(1,381)	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	(857)	(3,075)	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	-	(133)	-	-
4404 Change in Fair Value of Invts	-	(6,818)	-	-
508 Assessment District 97-2 Total	-	(6,951)	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(13,033)	(18,697)	-	-
4404 Change in Fair Value of Invts	3,515	(9,275)	-	-
511 OV Rd Fee Recovery District Total	(9,518)	(27,972)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
512 EL Greens II AD 94-1 Imprvmnt				
4401 Investment Earnings City Pool	(1,754)	51	-	-
4404 Change in Fair Value of Invts	(3,131)	16	-	-
512 EL Greens II AD 94-1 Imprvmnt Total	(4,885)	67	-	-
517 AD2004-1 Dixon Drive				
4401 Investment Earnings City Pool	(1)	-	-	-
4404 Change in Fair Value of Invts	(85)	-	-	-
517 AD2004-1 Dixon Drive Total	(86)	-	-	-
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(1)	(1)	-	-
4404 Change in Fair Value of Invts	(78)	-	-	-
5602 Special Assessment Receipts	(1)	(2)	-	-
518 AD2005-1 Tobias Drive Total	(80)	(3)	-	-
542 Drainage DIF				
4401 Investment Earnings City Pool	(55,778)	(77,390)	-	-
4404 Change in Fair Value of Invts	14,539	(66,337)	-	-
542 Drainage DIF Total	(41,239)	(143,727)	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(146,243)	(394,011)	-	-
4404 Change in Fair Value of Invts	41,408	(436,355)	-	-
5751 DIF PF - Admin	(867,111)	(583,624)	(825,000)	(825,000)
5752 DIF PF - Civic Ctr Expansion	(4,060,281)	(2,705,181)	(3,840,000)	(3,840,000)
5753 DIF PF - Police Fac Remodel	(2,658,287)	(1,733,664)	(2,540,000)	(2,540,000)
5754 DIF PF - Corp Yard Relocation	(571,377)	(457,488)	(540,000)	(540,000)
5755 DIF PF - Libraries-East Terr	(2,384,574)	(1,549,957)	(2,300,000)	(2,300,000)
5756 DIF PF - Fire Supp Sys Exp	(1,643,194)	(1,228,773)	(1,580,000)	(1,580,000)
5771 DIF PF - Recreation Facilities	(1,834,175)	(1,184,920)	(1,740,000)	(1,740,000)
5999 Transfers In	-	-	(151,045)	(151,045)
560 Public Facilities DIF Total	(14,123,834)	(10,273,973)	(13,516,045)	(13,516,045)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(69,945)	(105,195)	-	-
4404 Change in Fair Value of Invts	20,766	(90,144)	-	-
5811 DIF - Ped Bridge - Otay Ranch	(365,789)	(87,918)	(700,000)	(700,000)
580 Pedestrian Bridge DIFs Total	(414,968)	(283,257)	(700,000)	(700,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(271,256)	(469,820)	-	-

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
4402 Investment Earnings Others	(10,817)	(201,734)	(9,500)	(186,085)
4404 Change in Fair Value of Invts	85,632	(401,083)	-	-
4812 Traffic Signal Fee	(804,858)	(309,106)	(390,000)	(390,000)
5781 DIF - Transportation	(4,358,174)	(6,248,761)	(1,091,600)	(1,091,600)
5999 Transfers In	-	(107,415)	(1,035,000)	(1,035,000)
590 Transportation DIFs Total	(5,359,473)	(7,737,919)	(2,526,100)	(2,702,685)
666 2016 TARBs				
4403 Trustee Investment Earnings	(588)	(1,088)	-	-
5999 Transfers In	(2,563,238)	(2,799,686)	(2,812,075)	(2,797,700)
666 2016 TARBs Total	(2,563,826)	(2,800,774)	(2,812,075)	(2,797,700)
693 CV Bayfront Finance Authority				
5999 Transfers In	-	-	-	(1,635,789)
693 CV Bayfront Finance Authority Total	-	-	-	(1,635,789)
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	1,070	(26,097)	-	-
4403 Trustee Investment Earnings	(89,748)	(138,212)	-	-
4404 Change in Fair Value of Invts	6,631	(27,305)	-	-
5371 Reimb - Other	(481,519)	(1,534,976)	-	-
5999 Transfers In	(14,306,466)	-	-	-
713 Capital Improvement Projects Total	(14,870,032)	(1,726,590)	-	-
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(453,287)	(650,117)	-	-
4402 Investment Earnings Others	(12,220)	(228,176)	10,000	(226,669)
4404 Change in Fair Value of Invts	118,900	(558,934)	-	-
5801 Park Dedication Fee	(1,688,317)	(419,752)	(1,500,000)	(1,500,000)
5999 Transfers In	-	-	(50,000)	(50,000)
715 Parkland Acquisition & DevFees Total	(2,034,924)	(1,856,979)	(1,540,000)	(1,776,669)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(2,278)	(34,213)	-	-
4404 Change in Fair Value of Invts	9,022	(28,405)	-	-
5801 Park Dedication Fee	(1,455,381)	(360,442)	-	-
716 Western-Park Acquisition & Dev Total	(1,448,637)	(423,060)	-	-
717 Residential Construction Tax				
4061 Residential Construction Tax	(951,427)	(219,900)	(325,505)	(325,505)
4401 Investment Earnings City Pool	(5,983)	(6,898)	-	-
4404 Change in Fair Value of Invts	4,060	(4,406)	-	-
5999 Transfers In	(32,055)	-	-	-
717 Residential Construction Tax Total	(985,405)	(231,204)	(325,505)	(325,505)

SCHEDULE OF REVENUES

FUND/ACCOUNT	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2021 PROPOSED
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-
725 Industrial Development Auth. Total	(1)	(1)	-	-
735 Transportation Partnership				
4401 Investment Earnings City Pool	(1)	(2)	-	-
4404 Change in Fair Value of Invts	(52)	(1)	-	-
735 Transportation Partnership Total	(53)	(3)	-	-
736 Other Transportation Program				
4611 Federal Grant - Other	(9,611,500)	(7,671,134)	(2,233,900)	-
4701 Grant - Other Agency	(69,343)	(299,057)	-	-
736 Other Transportation Program Total	(9,680,843)	(7,970,191)	(2,233,900)	-
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(12)	(18)	-	-
4404 Change in Fair Value of Invts	(53)	(6)	-	-
741 Prop 1B Highway Safety Total	(65)	(24)	-	-
GRAND TOTAL, ALL FUNDS	(465,255,225)	(412,704,557)	(390,283,613)	(405,696,714)

SCHEDULE OF INTERFUND TRANSFERS

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
100 GENERAL FUND		
221 Gas Tax	Reimbursement for street related staff time, materials, and utilities	\$ 4,336,237
234 Advanced Life Support Fund	Staff time reimbursement	\$ 1,143,502
245 Traffic Safety	Reimbursement for Police fleet maintenance costs	\$ 399,140
272 Federal Grants Fund	Staff time reimbursement	\$ 658,925
282 Environmental Services	Reimbursement for allocated overhead costs	\$ 107,585
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	\$ 181,572
391 Central Garage	Staff time reimbursement	\$ 41,524
405 City Jail	Reimbursement for allocated overhead costs	\$ 188,500
406 Chula Vista Municipal Golf Course	City's share of golf course operational revenues	\$ 132,580
408 Development Services	Reimbursement for allocated overhead costs	\$ 1,923,648
414 Sewer Service Revenue	Reimbursement for Sewer related staff time and materials	\$ 3,202,097
TOTAL TRANSFERS IN - 100 GENERAL FUND		\$ 12,315,310
220 MEASURE P SALES TAX FUND		
100 General Fund	Transfer Measure P Sales Tax from General Fund	\$ 20,020,000
TOTAL TRANSFERS IN - 201		\$ 20,020,000
222 MEASURE A SALES TAX FUND		
100 General Fund	Transfer Measure A Sales Tax from General Fund	\$ 20,020,000
272 Federal Grants Fund	Staff time reimbursement	\$ 219,641
TOTAL TRANSFERS IN - 222		\$ 20,239,641
272 FEDERAL GRANTS FUND		
100 General Fund	General Fund match for grant	\$ 115,305
TOTAL TRANSFERS IN - 272		\$ 115,305
341 PUBLIC LIABILITY TRUST		
100 General Fund	General Fund transfer for public liability expenses	\$ 1,204,078
414 Sewer Service Revenue	Sewer Fund transfer for public liability expenses	\$ 80,000
TOTAL TRANSFERS IN - 341		\$ 1,284,078
347 CFD 14M-B-EUC Millenia		
100 General Fund	Reimbursement for operational costs	\$ 237,773
346 CFD 14M- A - EUC Millenia	Reimbursement for operational costs	\$ 98,308
381 CFD 14M-2-EUC Millenia	Reimbursement for operational costs	\$ 139,465
TOTAL TRANSFERS IN - 347		\$ 475,546
394 Vehicle Replacement Fund		
222 Measure A Sales Tax	Funding for Fire Department vehicles	\$ 218,942
TOTAL TRANSFERS IN - 394		\$ 218,942
407 LIVING COAST DISCOVERY CTR FUND		
100 General Fund	Utility and fuel costs for the Living Coast Discovery Center	\$ 80,608
TOTAL TRANSFERS IN - 407		\$ 80,608
408 DEVELOPMENT SERVICES FUND		
100 General Fund	Staff time and Accela reimbursement	\$ 448,729
313 CV Housing Authority Fund	Reimbursement for allocated overhead costs	\$ 73,125
414 Sewer Service Revenue	Staff time reimbursement	\$ 16,137
TOTAL TRANSFERS IN - 408		\$ 537,991
409 CV Elite Athlete Center		
100 General Fund	Transfer cell site tower lease revenue	\$ 120,000

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
TOTAL TRANSFERS IN - 409		\$ 120,000
430 SEWER DIF		
430 Sewer DIF	Interfund loan payment	\$ 200,000
TOTAL TRANSFERS IN - 413		\$ 200,000
414 SEWER SERVICE REVENUE		
428 Sewer Facility Replacement	Staff time reimbursement	\$ 150,000
TOTAL TRANSFERS IN - 414		\$ 150,000
442 CDBG SECTION 108 LOAN		
272 Federal Grants Fund	Debt service payment - Section 108 loan	\$ 633,650
TOTAL TRANSFERS IN - 442		\$ 633,650
452 EQUIPMENT LEASE FUND		
100 General Fund	Debt service payment - Mobile data computers & QECB	\$ 221,022
TOTAL TRANSFERS IN - 452		\$ 221,022
453 ENERGY LOAN REPAYMENTS		
100 General Fund	Debt service payment - California Energy Commission loan	\$ 560,493
TOTAL TRANSFERS IN - 453		\$ 560,493
475 2014 REFUNDING COP		
100 General Fund	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 2,007,852
560 PFDIF - CIVIC CENTER EXPANSION	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 3,332
573 Police Facilities Remodel	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 1,600,148
TOTAL TRANSFERS IN - 475		\$ 3,611,332
476 2015 REFUNDING COP		
100 General Fund	Debt Service Payment	\$ 426,789
560 PFDIF - CIVIC CENTER EXPANSION	Debt Service Payment	\$ 3,981
572 PFDIF - Civic Center Expansion	Debt Service Payment	\$ 1,835,796
717 Resid. Construction/Conversion	Debt Service Payment - 2015 Refunding COP	\$ 669,351
TOTAL TRANSFERS IN - 476		\$ 2,935,917
477 2016 REF COP CIVIC CENTER/NATURE CNTR		
100 General Fund	Debt service payment	\$ 58,279
560 Public Facilities DIF	Debt service payment	\$ 1,486
572 PFDIF - Civic Center Expansion	Debt service payment	\$ 229,687
TOTAL TRANSFERS IN - 477		\$ 289,452
478 2016 LRRB PFDIF/COP		
100 General Fund	Debt service payment	\$ 613,628
560 Public Facilities DIF	Debt service payment	\$ (1,305)
572 PFDIF - Civic Center Expansion	Debt service payment	\$ 814,686
574 Corporation Yard Relocation	Debt service payment	\$ 728,966
TOTAL TRANSFERS IN - 478		\$ 2,155,975
479 2017 CREBs LRBs		
100 General Fund	Debt service payment	\$ 317,398
TOTAL TRANSFERS IN - 479		\$ 317,398
560 PUBLIC FACILITIES DIF		
590 Transportation DIF	Interfund loan payment	\$ 151,045

SCHEDULE OF INTERFUND TRANSFERS IN

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
TOTAL TRANSFERS IN - 560		\$ 151,045
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591 TRANSPORTATION DIF		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,035,000
TOTAL TRANSFERS IN - 591		\$ 1,035,000
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666 2016 TARBS		
318 Redevelopment Obligation Retirement Fund	Debt service payments	\$ 2,797,700
TOTAL TRANSFERS IN - 666		\$ 2,797,700
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693 CHULA VISTA BAYFRONT FINAN AUTHORITY		
318 Redevelopment Obligation Retirement Fund	Debt service payments	\$ 1,635,789
TOTAL TRANSFERS IN - 666		\$ 1,635,789
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715 PARK ACQUISITION & DEVELOPMENT		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 50,000
TOTAL TRANSFERS IN - 715		\$ 50,000
GRAND TOTAL ALL FUNDS		\$ 72,152,194

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
100 GENERAL FUND		
201 Measure P Sales Tax	Transfer Measure P Sales Tax from General Fund	\$ 20,020,000
222 Measure A Sales Tax	Transfer Measure A Sales Tax from General Fund	\$ 20,020,000
272 Federal Grants Fund	General Fund match for grant	\$ 115,305
341 Public Liability Trust	General Fund transfer for public liability expenses	\$ 1,204,078
347 CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	\$ 237,773
407 Living Coast Discovery Center	Utility and fuel costs to the Living Coast Discovery Center	\$ 80,608
408 Development Services	Staff time reimbursement	\$ 448,729
409 CV Elite Athlete Center	Transfer cell site tower lease revenue	\$ 120,000
452 Equipment Lease Fund	Debt service payment - Mobile data computers & QECCB	\$ 284,341
453 Energy Loan Repayments	Debt service payment - California Energy Commission loan	\$ 490,174
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 2,009,705
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 426,421
477 2016 Refunding COP	Debt Service	\$ 58,539
478 2016 Refunding COP	Debt Service	\$ 613,828
479 2017 CREBs LRBs	Debt Service	\$ 317,341
693 Chula Vista Bayfront Financing Authority	City's Bayfront Project Commitment	\$ 1,635,789
TOTAL TRANSFERS OUT - 100		\$ 48,082,631
221 GAS TAX FUND		
100 General Fund	Reimbursement for street related staff time, materials, and utilities	\$ 4,343,236
TOTAL TRANSFERS OUT - 221		\$ 4,343,236
222 MEASURE A SALES TAX FUND		
394 Vehicle Replacement Fund	Funding for Fire Department vehicles	\$ 218,942
TOTAL TRANSFERS OUT - 222		\$ 218,942
234 ADVANCED LIFE SUPPORT FUND		
100 General Fund	Staff time reimbursement	\$ 1,143,502
TOTAL TRANSFERS OUT - 234		\$ 1,143,502
245 TRAFFIC SAFETY		
100 General Fund	Reimbursement for Police fleet maintenance costs	\$ 399,140
TOTAL TRANSFERS OUT - 245		\$ 399,140
272 FEDERAL GRANTS FUND		
272 Federal Grants Fund	Funding for personnel costs	\$ 880,366
442 CDBG Section 108 Loan	Project cost reimbursement from AD	\$ 631,850
TOTAL TRANSFERS OUT - 272		\$ 1,512,216
282 ENVIRONMENTAL SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	\$ 107,585
TOTAL TRANSFERS OUT - 282		\$ 107,585
313 CV HOUSING AUTHORITY		
100 General Fund	Reimbursement for allocated overhead costs	\$ 181,572
408 Development Services	Reimbursement for allocated overhead costs	\$ 73,125
TOTAL TRANSFERS OUT - 313		\$ 254,697
318 Redevelopment Obligation Retirement Fund		

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
666 2016 TARBs	Debt service payment	\$ 2,797,700
TOTAL TRANSFERS OUT - 318		\$ 2,797,700
346 CFD 14M-A-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement from AD	\$ 98,308
TOTAL TRANSFERS OUT - 346		\$ 98,308
381 CFD 14M-2-EUC Millenia		
347 CFD 14M-B-EUC Millenia	Project cost reimbursement to Open Space District	\$ 139,465
TOTAL TRANSFERS OUT - 346		\$ 139,465
391 Central Garage Fund		
100 General Fund	Reimbursement for allocated overhead costs	\$ 41,524
TOTAL TRANSFERS OUT - 405		\$ 41,524
405 CITY JAIL		
100 General Fund	Reimbursement for allocated overhead costs	\$ 188,500
TOTAL TRANSFERS OUT - 405		\$ 188,500
406 CV MUNICIPAL GOLF COURSE		
100 General Fund	City's share of golf course operational revenues	\$ 132,580
TOTAL TRANSFERS OUT - 406		\$ 132,580
408 DEVELOPMENT SERVICES		
100 General Fund	Reimbursement for allocated overhead costs	\$ 1,923,648
TOTAL TRANSFERS OUT - 408		\$ 1,923,648
414 SEWER SERVICE REVENUE		
100 General Fund	Reimbursement for Sewer related staff time and materials	\$ 3,202,097
341 Public Liability Trust	Sewer Fund transfer for public liability expenses	\$ 80,000
408 Development Services	Staff time reimbursement	\$ 16,137
TOTAL TRANSFERS OUT - 414		\$ 3,298,234
428 SEWER FACILITY REPLACEMENT		
414 Sewer Service Revenue	Staff time reimbursement	\$ 150,000
TOTAL TRANSFERS OUT - 428		\$ 150,000
430 SEWER DIF		
413 Trunk Sewer Capital Reserve	Interfund loan payment - Trunk Sewer Capl Res-FY00-01 Budget Reso	\$ 200,000
TOTAL TRANSFERS OUT - 430		\$ 200,000
560 PFDIF - CIVIC CENTER EXPANSION		
475 2014 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 3,382
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 1,838,228
477 2016 Ref COP Civic Center/Nature Center	Debt Service Payment	\$ 230,926
478 2016 LRRB PFDIF/COP	Debt Service Payment	\$ 813,238
TOTAL TRANSFERS OUT - 560		\$ 2,885,774
573 POLICE FACILITIES REMODEL		
475 2014 Refunding COP	Debt Service Payment - 2002 COP Refunding - Police Facility	\$ 1,600,148

SCHEDULE OF INTERFUND TRANSFERS OUT

FUND/ACCOUNT	DESCRIPTION	FY 2021 Proposed
TOTAL TRANSFERS OUT - 573		\$ 1,600,148
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574 CORP YARD RELOCATION		
478 2016 LRRB PFDIF/COP	Debt Service Payment	\$ 728,966
TOTAL TRANSFERS OUT - 574		\$ 728,966
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576 FIRE SUPPRESSION SYS EXPANSION		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 1,035,000
TOTAL TRANSFERS OUT - 576		\$ 1,035,000
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590 TRANSPORTATION DIFs		
560 Public Facilities DIF	Interfund loan payment	\$ 151,045
TOTAL TRANSFERS OUT - 590		\$ 151,045
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716 WESTERN - PARK ACQUISITION & DEV		
451 Long-term Advances DSF - City	Interfund loan payment	\$ 49,498
TOTAL TRANSFERS OUT - 716		\$ 49,498
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717 RESID. CONSTRUCTION/CONVERSION		
476 2015 Refunding COP	Debt Service Payment - 2015 Refunding COP	\$ 669,855
TOTAL TRANSFERS OUT - 717		\$ 669,855
GRAND TOTAL ALL FUNDS		\$ 72,152,194

**AUTHORIZED POSITIONS BY
DEPARTMENT**

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
ADMINISTRATION - GENERAL FUND				
ASST CITY MANAGER/ADMIN	1.00	0.00	0.00	1.00
CITY MANAGER	1.00	0.00	0.00	1.00
DEPUTY CITY MANAGER	1.00	0.00	1.00	2.00
DEPUTY CITY MANAGER - FROZEN/UNFUNDED	1.00	0.00	(1.00)	0.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00
MARKETING & COMMUNICATIONS MGR	1.00	0.00	0.00	1.00
PUBLIC INFORMATION SPECIALIST	1.00	0.00	0.00	1.00
SPECIAL EVENTS COORDINATOR	1.00	0.00	0.00	1.00
SR GRAPHIC DESIGNER	1.00	0.00	0.00	1.00
SR WEBMASTER	1.00	0.00	0.00	1.00
ADMINISTRATION - GENERAL FUND	TOTAL	10.00	0.00	10.00
ANIMAL CARE FACILITY - GENERAL FUND				
ANIMAL ADOPTION COUNSELOR	1.00	0.00	0.00	1.00
ANIMAL CARE FAC ADMINISTRATOR	1.00	0.00	0.00	1.00
ANIMAL CARE SPECIALIST	5.00	0.00	0.00	5.00
ANIMAL CARE SUPERVISOR	1.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	2.50	0.00	0.00	2.50
ANIMAL CTRL OFFICER SUPERVISOR	1.00	0.00	0.00	1.00
OFFICE SPECIALIST	0.50	0.00	0.00	0.50
REGISTERED VETERINARY TECH	3.50	0.00	0.00	3.50
SR ANIMAL CARE SPECIALIST	2.00	0.00	0.00	2.00
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
VETERINARIAN (PERMITTED)	1.75	0.00	0.00	1.75
ANIMAL CARE FACILITY - GENERAL FUND	TOTAL	21.25	0.00	21.25
CITY ATTORNEY - GENERAL FUND				
ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
CITY ATTORNEY (ELECTED)	1.00	0.00	0.00	1.00
CITY ATTORNEY INVESTIGATOR	0.00	1.00	0.00	1.00
DEPUTY CITY ATTORNEY II	3.00	0.00	0.00	3.00
DEPUTY CITY ATTORNEY III	4.00	0.00	0.00	4.00
LAW OFFICE MANAGER	1.00	0.00	0.00	1.00
LEGAL ASSISTANT	2.00	0.00	0.00	2.00
PARALEGAL	0.00	1.00	0.00	1.00
SR ASST CITY ATTORNEY	1.00	0.00	0.00	1.00
SR LEGAL ASSISTANT	1.00	0.00	0.00	1.00
SR RISK MANAGEMENT SPECIALIST	1.00	0.00	0.00	1.00
CITY ATTORNEY - GENERAL FUND	TOTAL	15.00	2.00	17.00
CITY CLERK - GENERAL FUND				
ASSISTANT CITY CLERK	1.00	0.00	0.00	1.00
CITY CLERK	1.00	0.00	0.00	1.00
CITY CLERK ANALYST	1.00	0.00	0.00	1.00
DEPUTY CITY CLERK II	2.00	0.00	0.00	2.00
SR RECORDS SPECIALIST	1.00	0.00	0.00	1.00
CITY CLERK - GENERAL FUND	TOTAL	6.00	0.00	6.00
CITY COUNCIL - GENERAL FUND				

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
ADMIN SECRETARY (MAYOR, AT WILL)	1.00	0.00	0.00	1.00
CHIEF OF STAFF	1.00	0.00	0.00	1.00
COUNCILPERSON	4.00	0.00	0.00	4.00
EXECUTIVE SECRETARY	1.00	0.00	0.00	1.00
MAYOR	1.00	0.00	0.00	1.00
POLICY AIDE	1.00	0.00	0.00	1.00
SR COUNCIL ASST	5.00	0.00	0.00	5.00
CITY COUNCIL - GENERAL FUND	TOTAL	14.00	0.00	0.00
			0.00	14.00

DEVELOPMENT SERVICES GENERAL FUND

ASSISTANT DIR DEVELOPMENT SRVCS	1.00	0.00	0.00	1.00
ASSOCIATE PLANNER	2.00	0.00	0.00	2.00
CODE ENFORCEMENT OFFICER II	6.00	0.00	0.00	6.00
DEVELOPMENT SRVCS DEPT DIRECTOR	1.00	0.00	0.00	1.00
DEVELOPMENT SRVCS TECH II	1.00	0.00	0.00	1.00
OFFICE SPECIALIST	1.00	0.00	0.00	1.00
PLANNING TECHNICIAN	1.00	0.00	0.00	1.00
PRINCIPAL PLANNER	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR CODE ENFORCEMENT OFFICER	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
SR PLANNING TECHICIAN	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES - GENERAL FUND	TOTAL	20.00	0.00	0.00
			0.00	20.00

CV HOUSING AUTHORITY FUND

HOUSING MANAGER	1.00	0.00	0.00	1.00
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00
SR MANAGEMENT ANALYST	2.00	0.00	0.00	2.00
CV HOUSING AUTHORITY FUND	TOTAL	4.00	0.00	0.00
			0.00	4.00

DEVELOPMENT SERVICES FUND

ASSOC ENGINEER	4.00	0.00	0.00	4.00
ASSOC PLAN CHECK ENGINEER	4.00	0.00	0.00	4.00
ASSOCIATE PLANNER	5.00	0.00	0.00	5.00
BUILDING INSPECTION MGR	1.00	0.00	0.00	1.00
BUILDING INSPECTOR II	4.00	3.00	0.00	7.00
BUILDING INSPECTOR III	2.00	0.00	0.00	2.00
BUILDING OFF/CODE ENF MGR	1.00	0.00	0.00	1.00
DEVELOPMENT AUTOMATION SPEC	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES COUNTER MGR	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH I	1.00	0.00	0.00	1.00
DEVELOPMENT SERVICES TECH II	4.00	1.00	0.00	5.00
DEVELOPMENT SERVICES TECH III	3.00	0.00	0.00	3.00
FACILITIES FINANCING MANAGER	0.00	1.00	0.00	1.00
LANDSCAPE ARCHITECT	4.00	0.00	0.00	4.00
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET	
PLAN CHECK SUPERVISOR	1.00	0.00	0.00	1.00	
PLANNING MANAGER	1.00	0.00	0.00	1.00	
PRINCIPAL CIVIL ENGINEER	1.00	0.00	0.00	1.00	
PRINCIPAL LANDSCAPE ARCHITECT	1.00	0.00	0.00	1.00	
PRINCIPAL PLANNER	1.00	0.00	0.00	1.00	
SECRETARY	1.00	0.00	0.00	1.00	
SR BUILDING INSPECTOR	1.00	0.00	0.00	1.00	
SR CIVIL ENGINEER	2.00	0.00	0.00	2.00	
SR ENGINEERING TECHNICIAN	1.00	0.00	0.00	1.00	
SR LANDSCAPE INSPECTOR	1.00	0.00	0.00	1.00	
SR PLAN CHECK TECHNICIAN	1.00	0.00	0.00	1.00	
SR PLANNER	5.00	0.00	0.00	5.00	
SR PROJECT COORDINATOR	2.00	0.00	0.00	2.00	
SR SECRETARY	1.00	0.00	0.00	1.00	
TRANSPORTATION ENGINEER W/CERT	1.00	0.00	0.00	1.00	
DEVELOPMENT SERVICES FUND	TOTAL	57.00	5.00	0.00	62.00
DEVELOPMENT SERVICES - GENERAL FUND TOTAL					
	20.00	0.00	0.00	20.00	
DEVELOPMENT SERVICES - NON-GENERAL FUND TOTAL					
	61.00	5.00	0.00	66.00	
ECONOMIC DEVELOPMENT GENERAL FUND					
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00	
CHIEF SUSTAINABILITY OFFICER	1.00	0.00	0.00	1.00	
CONSERVATION SPECIALIST II	5.00	0.00	0.00	5.00	
DIR OF ECON DEVELOPMENT	1.00	0.00	(1.00)	0.00	
DIR OF ECON DEVELOPMENT - FROZEN/UNFUNDED	0.00	0.00	1.00	1.00	
ECONOMIC DEVELOPMENT SPEC I	1.00	0.00	0.00	1.00	
ENVIRONMENTAL SERVICES MGR	1.00	0.00	0.00	1.00	
ENVIRONMENTAL SUSTAINABILITY MGR	1.00	0.00	0.00	1.00	
REAL PROPERTY MANAGER	1.00	0.00	0.00	1.00	
SR ECONOMIC DEV SPECIALIST	1.00	0.00	0.00	1.00	
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00	
ECONOMIC DEVELOPMENT - GENERAL FUND	TOTAL	14.00	0.00	0.00	14.00
ENVIRONMENTAL SERVICES FUND					
RECYCLING SPECIALIST I	3.00	0.00	(2.00)	1.00	
RECYCLING SPECIALIST II	3.00	0.00	2.00	5.00	
SR RECYCLING SPECIALIST	1.00	0.00	0.00	1.00	
ENVIRONMENTAL SERVICES FUND	TOTAL	7.00	0.00	0.00	7.00
ECONOMIC DEVELOPMENT GENERAL FUND TOTAL					
	14.00	0.00	0.00	14.00	
ECONOMIC DEVELOPMENT NON-GENERAL FUND TOTAL					
	7.00	0.00	0.00	7.00	

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET	
ENGINEERING AND CAPITAL PROJECTS GENERAL FUND					
ADMINISTRATIVE SERVICES MANAGER	1.00	0.00	0.00	1.00	
ASSOC ENGINEER	11.00	4.00	1.00	16.00	
ASSOC LAND SURVEYOR	1.00	0.00	0.00	1.00	
DIR OF ENGINEERING	1.00	0.00	0.00	1.00	
ENGINEERING TECH II	2.00	0.00	0.00	2.00	
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00	
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00	
PRINCIPAL CIVIL ENGINEER	3.00	0.00	0.00	3.00	
PRINCIPAL TRAFFIC ENGINEER	1.00	0.00	0.00	1.00	
PUBLIC WORKS INSP II	6.00	2.00	(1.00)	7.00	
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00	
SR CIVIL ENGINEER	5.00	1.00	0.00	6.00	
SR ENGINEERING TECHNICIAN	2.00	1.00	0.00	3.00	
SR PUBLIC WORKS INSP	2.00	0.00	0.00	2.00	
STORMWATER ENVIRONMENTAL SPECIALIST II	2.00	0.00	0.00	2.00	
STORMWATER COMPLIANCE INSPECTOR II	0.00	1.00	0.00	1.00	
STORMWATER PROGRAM MANAGER	1.00	0.00	0.00	1.00	
SURVEY TECHNICIAN II	1.00	0.00	0.00	1.00	
TRAFFIC SIGNAL & LIGHTING SUPERVISOR	1.00	0.00	0.00	1.00	
TRAFFIC SIGNAL & LIGHTING TECHNICIAN II	4.00	0.00	0.00	4.00	
ENGINEERING AND CAPITAL PROJECTS - GENERAL FUND	TOTAL	46.00	9.00	0.00	55.00
SEWER FUNDS					
ASSOC ENGINEER	2.00	(1.00)	0.00	1.00	
ENGINEERING TECH II	2.00	0.00	0.00	2.00	
SR CIVIL ENGINEER	1.00	0.00	0.00	1.00	
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00	
SEWER FUNDS	TOTAL	6.00	(1.00)	0.00	5.00
ENGINEERING AND CAPITAL PROJECTS GENERAL FUND TOTAL					
	46.00	9.00	0.00	55.00	
ENGINEERING AND CAPITAL PROJECTS NON-GENERAL FUND TOTAL					
	6.00	(1.00)	0.00	5.00	
FINANCE GENERAL FUND					
ACCOUNTANT	1.00	0.00	0.00	1.00	
ACCOUNTING ASSISTANT	6.00	(1.00)	0.00	5.00	
ACCOUNTING TECHNICIAN	4.00	0.00	0.00	4.00	
ACCOUNTS PAYABLE SUPERVISOR	1.00	0.00	0.00	1.00	
ASSOCIATE ACCOUNTANT	1.00	0.00	0.00	1.00	
ASST DIR OF FINANCE	1.00	0.00	0.00	1.00	
BUDGET & ANALYSIS MANAGER	1.00	0.00	0.00	1.00	
BUSINESS LICENSE REP	1.00	0.00	0.00	1.00	
DIRECTOR OF FINANCE	1.00	0.00	0.00	1.00	
FINANCE MANAGER	1.00	0.00	0.00	1.00	
FISCAL & MANAGEMENT ANALYST	2.00	1.00	0.00	3.00	
FISCAL & MANAGEMENT ANALYST - FROZEN/UNFUNDED	1.00	0.00	0.00	1.00	
FISCAL DEBT MGMT ANALYST	1.00	0.00	0.00	1.00	
FISCAL OFFIC SPECIALIST	1.00	0.00	0.00	1.00	

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
PROCUREMENT SERVICES ANALYST	1.00	0.00	0.00	1.00
PROCUREMENT SPECIALIST	1.00	0.00	0.00	1.00
SR ACCOUNTANT	2.00	0.00	0.00	2.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
FINANCE - GENERAL FUND	TOTAL	28.00	0.00	0.00
SEWER FUNDS				
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00
SEWER FUNDS	TOTAL	1.00	0.00	0.00
FINANCE GENERAL FUND TOTAL				
	28.00	0.00	0.00	28.00
FINANCE NON-GENERAL FUND TOTAL				
	1.00	0.00	0.00	1.00
FIRE GENERAL FUND				
DEPUTY FIRE CHIEF	1.00	0.00	0.00	1.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FIRE BATTALION CHIEF - A (112 HR)	6.00	0.00	0.00	6.00
FIRE BATTALION CHIEF - C (80 HR)	1.00	0.00	0.00	1.00
FIRE CAPTAIN - A (112 HR)	33.00	3.00	0.00	36.00
FIRE CAPTAIN - C (80 HR)	2.00	0.00	0.00	2.00
FIRE CHIEF	1.00	0.00	0.00	1.00
FIRE DIVISION CHIEF	1.00	0.00	0.00	1.00
FIRE ENGINEER - A (112HR)	33.00	3.00	0.00	36.00
FIRE ENGINEER - C (80 HR)	1.00	0.00	0.00	1.00
FIRE INSP/INVEST I	2.00	0.00	(1.00)	1.00
FIRE INSP/INVEST II	5.00	0.00	1.00	6.00
FIRE PREV ENG/INVEST	1.00	0.00	0.00	1.00
FIRE PREVENTION AIDE	1.00	0.00	(1.00)	0.00
FIRE PREVENTION SPECIALIST	0.00	0.00	1.00	1.00
FIREFIGHTER - A (112 HR)	9.00	0.00	0.00	9.00
FIREFIGHTER/PARAMEDIC -A (112 HR)	33.00	3.00	0.00	36.00
PRINICIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
SR FIRE INSP/INVEST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	1.00	0.00	0.00	1.00
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00
FIRE - GENERAL FUND	TOTAL	137.00	9.00	0.00
ADVANCED LIFE SUPPORT FUND				
FIRE CAPTAIN - C (80 HR)	1.00	0.00	0.00	1.00
MULTIMEDIA PRODUCTION SPECIALIST	1.00	0.00	0.00	1.00
ADVANCED LIFE SUPPORT FUND	TOTAL	2.00	0.00	0.00
GRANT FUNDS				
EMERGENCY SVCS COORDINATOR	1.00	0.00	0.00	1.00
GIS SPECIALIST	1.00	0.00	0.00	1.00

CLASSIFICATION		FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
GRANT FUNDS	TOTAL	2.00	0.00	0.00	2.00
MEASURE A FUND					
DEPUTY FIRE CHIEF		2.00	0.00	0.00	2.00
FIRE CAPTAIN - C (80 HR)		1.00	0.00	0.00	1.00
FIRE CAPTAIN (84 HR)		4.00	(4.00)	0.00	0.00
FIREFIGHTER - A (112 HR)		12.00	12.00	0.00	24.00
FIREFIGHTER/PARAMEDIC (84 HR)		4.00	(4.00)	0.00	0.00
MEASURE A FUND	TOTAL	23.00	4.00	0.00	27.00
FIRE GENERAL FUND TOTAL		137.00	9.00	0.00	146.00
FIRE NON-GENERAL FUND TOTAL		27.00	4.00	0.00	31.00
HUMAN RESOURCES - GENERAL FUND					
BENEFITS MANAGER		1.00	0.00	0.00	1.00
DIR OF HUMAN RESOURCES/RISK MANAGEMENT		1.00	0.00	0.00	1.00
HR ANALYST		1.00	0.00	0.00	1.00
HR TECHNICIAN		3.00	0.00	0.00	3.00
HUMAN RESOURCES OPS MANAGER		1.00	0.00	0.00	1.00
PERFORMANCE & ORG DEV MGR		1.00	0.00	0.00	1.00
RISK MANAGEMENT SPECIALIST		0.00	0.50	0.00	0.50
SR FISCAL OFFICE SPECIALIST		2.00	0.00	0.00	2.00
SR HR ANALYST		5.00	0.00	0.00	5.00
SR RISK MANAGEMENT SPECIALIST		2.00	0.00	0.00	2.00
HUMAN RESOURCES - GENERAL FUND	TOTAL	17.00	0.50	0.00	17.50
INFORMATION TECHNOLOGY SRVCS - GENERAL FUND					
DIR OF INFO TECH SRVCS		1.00	0.00	0.00	1.00
GIS MANAGER		1.00	0.00	0.00	1.00
GIS SPECIALIST		2.00	0.00	0.00	2.00
INFO TECH SUPPORT SPECIALIST		1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN		1.00	0.00	0.00	1.00
INFO TECHNOLOGY TECHNICIAN - FROZEN/UNFUNDED		1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY MANAGER		1.00	0.00	0.00	1.00
OPS & TELECOM MGR		1.00	0.00	0.00	1.00
SR APPLICATION SUPPORT SPEC		1.00	0.00	0.00	1.00
SR INFO TECH SUPPORT SPEC		4.00	0.00	0.00	4.00
SR PROGRAMMER ANALYST		2.00	0.00	0.00	2.00
TELECOMMUNICATIONS SPECIALIST - FROZEN/UNFUNDED		1.00	0.00	0.00	1.00
INFORMATION TECHNOLOGY SRVCS - GENERAL FUND	TOTAL	17.00	0.00	0.00	17.00
LIBRARY - GENERAL FUND					
CITY LIBRARIAN		1.00	0.00	0.00	1.00
CULTURAL ARTS PROGRAM MGR		1.00	0.00	0.00	1.00
DIRECTOR OF COMMUNITY SERVICES		0.50	0.00	0.00	0.50
LIBRARIAN I		1.00	0.00	(1.00)	0.00
LIBRARIAN II		5.00	0.00	1.00	6.00
LIBRARIAN III		2.00	0.00	0.00	2.00
LIBRARY ASSOCIATE		7.50	0.00	0.00	7.50
MANAGEMENT ANALYST		1.00	(1.00)	0.00	0.00

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00
PRINCIPAL LIBRARIAN	2.00	0.00	0.00	2.00
SR LIBRARIAN	3.00	0.00	0.00	3.00
LIBRARY - GENERAL FUND	TOTAL	24.00	0.00	0.00

PARKS AND RECREATION - GENERAL FUND

DIRECTOR OF COMMUNITY SERVICES	0.50	0.00	0.00	0.50
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ADMINISTRATIVE TECHNICIAN	1.00	0.00	0.00	1.00
AQUATIC SUPV II	2.00	0.00	0.00	2.00
AQUATIC SUPV III	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	0.00	1.00	0.00	1.00
GARDENER II	22.00	0.00	0.00	22.00
PARK RANGER PROGRAM MANAGER	1.00	0.00	0.00	1.00
PARK RANGER SUPERVISOR	1.00	0.00	0.00	1.00
PARKS & RECREATION ADMINISTRATOR	1.00	0.00	0.00	1.00
PARKS MANAGER	1.00	0.00	0.00	1.00
PARKS SUPERVISOR	4.00	0.00	0.00	4.00
PRINCIPAL RECREATION MANAGER	2.00	0.00	0.00	2.00
RECREATION SUPERVISOR III	8.00	0.00	0.00	8.00
SR GARDENER	9.00	0.00	0.00	9.00
PARKS AND RECREATION - GENERAL FUND	TOTAL	54.50	1.00	0.00

POLICE GENERAL FUND

AUTOMATED FINGERPRINT TECH	2.00	0.00	0.00	2.00
CHIEF OF POLICE	1.00	0.00	0.00	1.00
CIVILIAN BACKGROUND INVESTIGTR	1.00	0.00	0.00	1.00
COMMUNITY SERVICE OFFICER	8.00	0.00	0.00	8.00
CRIME LABORATORY MANAGER	1.00	0.00	0.00	1.00
DETENTION FACILITY MANAGER - FROZEN/UNFUNDED	1.00	0.00	(1.00)	0.00
FACILITY & SUPPLY SPECIALIST	1.00	0.00	0.00	1.00
FISCAL OFFICE SPECIALIST	1.00	0.00	(1.00)	0.00
FORENSICS SPECIALIST	2.00	0.00	0.00	2.00
LATENT PRINT EXAMINER	2.00	0.00	0.00	2.00
MANAGEMENT ANALYST I	0.00	0.00	1.00	1.00
PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00
PEACE OFFICER	146.00	1.00	0.00	147.00
PEACE OFFICER - FROZEN/UNFUNDED	7.00	0.00	0.00	7.00
POLICE ADMIN SVCS ADMINISTRATOR	1.00	0.00	0.00	1.00
POLICE AGENT	48.00	0.00	0.00	48.00
POLICE CAPTAIN	3.00	0.00	0.00	3.00
POLICE COMM SYSTEMS MANAGER - FROZEN/UNFUNDED	1.00	0.00	(1.00)	0.00
POLICE DISPATCHER	21.00	0.00	0.00	21.00
POLICE DISPATCHER SUPERVISOR	5.00	0.00	0.00	5.00
POLICE LIEUTENANT	10.00	0.00	0.00	10.00
POLICE RECORDS SPECIALIST	10.50	0.00	0.00	10.50
POLICE RECORDS & SUPPORT SUPERVISOR	0.00	0.00	2.00	2.00
POLICE SERGEANT	25.00	0.00	0.00	25.00
POLICE SUPPORT SERVICES MGR	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET	
POLICE TECHNOLOGY MANAGER	1.00	(1.00)	0.00	0.00	
POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00	
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00	
PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00	
SECRETARY	2.00	0.00	0.00	2.00	
SMART TECHNOLOGY OFFICER	0.00	1.00	0.00	1.00	
SR ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00	
SR FISCAL OFFICE SPECIALIST	1.00	0.00	0.00	1.00	
SR LATENT PRINT EXAMINER	1.00	0.00	0.00	1.00	
SR OFFICE SPECIALIST	3.00	0.00	0.00	3.00	
SR PARKING ENFORCEMENT OFFICER	1.00	0.00	0.00	1.00	
SR POLICE RECORDS SPECIALIST	2.00	0.00	(2.00)	0.00	
SR PROP & EVIDENCE SPECIALIST	2.00	0.00	0.00	2.00	
SR PUBLIC SAFETY ANALYST	2.00	0.00	0.00	2.00	
SUPV PUBLIC SAFETY ANALYST	1.00	0.00	0.00	1.00	
TRAINING PROGRAMS SPEC	1.00	0.00	0.00	1.00	
POLICE - GENERAL FUND	TOTAL	320.50	1.00	(2.00)	319.50
CITY JAIL FUND					
DETENTION FACILITY MANAGER	0.00	1.00	0.00	1.00	
POLICE SERVICES OFFICERS	10.00	2.00	0.00	12.00	
POLICE SERVICES OFFICERS SUPERVISOR	2.00	0.00	0.00	2.00	
CITY JAIL FUND	TOTAL	12.00	3.00	0.00	15.00
GRANT FUNDS					
FA ANALYST	2.00	0.00	0.00	2.00	
FA CYBER SECURITY PROGRAM MANAGER	0.00	1.00	0.00	1.00	
FA DEPUTY DIRECTOR SDLECC	2.00	0.00	0.00	2.00	
FA DEPUTY EXECUTIVE DIRECTOR	1.00	0.00	0.00	1.00	
FA DIRECTOR OF SD LECC	1.00	0.00	0.00	1.00	
FA FINANCE MANAGER	1.00	0.00	0.00	1.00	
FA GEOSPATIAL INTEL ANALYST	1.00	0.00	0.00	1.00	
FA GRAPHIC DESIGNER/WEBMASTER	1.00	0.00	0.00	1.00	
FA INFO SECURITY PROGRAM MGR	1.00	(1.00)	0.00	0.00	
FA INTELLIGENCE ANALYST	2.00	0.00	0.00	2.00	
FA IVDC-LECC EXEC DIRECTOR	1.00	0.00	0.00	1.00	
FA LECC IT MANAGER	1.00	0.00	0.00	1.00	
FA NETWORK ADMINISTRATOR II	4.00	0.00	0.00	4.00	
FA NETWORK ADMINISTRATOR III	0.00	1.00	0.00	1.00	
FA PROG ASST SUPERVISOR	1.00	0.00	0.00	1.00	
FA PUB PRVT PART EXER PRG MGR	1.00	0.00	0.00	1.00	
FA RCFL NETWORK ENGINEER	2.00	0.00	0.00	2.00	
FA SR FINANCIAL ANALYST	1.00	0.00	0.00	1.00	
FA SR INTELLIGENCE ANALYST	8.00	0.00	0.00	8.00	
FA SR PROGRAM ASSISTANT	2.00	0.00	0.00	2.00	
FA SR SECRETARY	1.00	0.00	0.00	1.00	
FA SUPV INTELLIGENCE ANALYST	4.00	0.00	0.00	4.00	
PEACE OFFICER	3.00	0.00	0.00	3.00	
POLICE COMM RELATIONS SPEC	1.00	0.00	0.00	1.00	
POLICE SERGEANT	1.00	0.00	0.00	1.00	
GRANT FUNDS	TOTAL	43.00	1.00	0.00	44.00

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
MEASURE A FUND				
CIVILIAN BACKGROUND INVESTIGATOR	1.00	0.00	0.00	1.00
COMMUNITY SERVICES OFFICER	2.00	0.00	0.00	2.00
DIGITAL FORENSICS TECH II	0.00	2.00	0.00	2.00
PEACE OFFICER	7.00	3.00	5.00	15.00
POLICE AGENT	3.00	0.00	3.00	6.00
POLICE COMM SYSTEMS MANAGER	0.00	1.00	0.00	1.00
POLICE DISPATCHER	5.00	2.00	0.00	7.00
POLICE SERGEANT	2.00	1.00	2.00	5.00
SR POLICE TECHNOLOGY SPECIALIST	1.00	0.00	0.00	1.00
MEASURE A FUND	TOTAL	21.00	9.00	10.00
POLICE GENERAL FUND TOTAL	320.50	1.00	(2.00)	319.50
POLICE NON-GENERAL FUND TOTAL	76.00	13.00	10.00	99.00
PUBLIC WORKS GENERAL FUND				
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	1.00
ASST DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
BUILDING SERVICES SUPERVISOR	1.00	0.00	0.00	1.00
CARPENTER	1.00	0.00	0.00	1.00
CONSTRUCTION & REPAIR SUPVSR	1.00	0.00	0.00	1.00
CUSTODIAL SUPERVISOR	1.00	0.00	0.00	1.00
CUSTODIAN	11.00	0.00	0.00	11.00
DIR OF PUBLIC WORKS	1.00	0.00	0.00	1.00
ELECTRICIAN	2.00	0.00	0.00	2.00
EQUIPMENT OPERATOR	3.00	0.00	0.00	3.00
FACILITIES MANAGER	1.00	0.00	0.00	1.00
HVAC TECHNICIAN	2.00	0.00	0.00	2.00
LEAD CUSTODIAN	4.00	0.00	0.00	4.00
LOCKSMITH	1.00	0.00	0.00	1.00
MAINTENANCE WORKER II	10.00	0.00	0.00	10.00
MANAGEMENT ANALYST	1.00	(1.00)	0.00	0.00
MANAGEMENT ANALYST II	0.00	1.00	0.00	1.00
OPEN SPACE INSPECTOR	5.00	0.00	0.00	5.00
OPEN SPACE MANAGER	1.00	0.00	0.00	1.00
PLUMBER	1.00	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
PUBLIC WORKS MANAGER	2.00	0.00	0.00	2.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERINTENDENT	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	4.00	0.00	0.00	4.00
PUMP MAINTENANCE SUPERVISOR	1.00	0.00	0.00	1.00
PUMP MAINTENANCE TECHNICIAN	5.00	0.00	0.00	5.00
SECRETARY	1.00	0.00	0.00	1.00
SR ELECTRONICS TECH	1.00	0.00	0.00	1.00
SR FISCAL OFFICE SPECIALIST	3.00	(1.00)	0.00	2.00
SR HVAC TECHNICIAN	1.00	0.00	0.00	1.00

CLASSIFICATION	FY 2020 ADOPTED BUDGET	FY 2020 MIDYEAR CHANGES	FY 2021 PROPOSED CHANGES	FY 2021 PROPOSED BUDGET
SR MAINTENANCE WORKER	9.00	0.00	0.00	9.00
SR MANAGEMENT ANALYST	1.00	0.00	0.00	1.00
SR OFFICE SPECIALIST	0.00	1.00	0.00	1.00
SR OPEN SPACE INSPECTOR	1.00	0.00	0.00	1.00
TREE TRIMMER SUPERVISOR	1.00	0.00	0.00	1.00
PUBLIC WORKS - GENERAL FUND	TOTAL	82.00	0.00	82.00
FLEET MANAGEMENT FUND				
EQUIPMENT MECHANIC	3.00	0.00	0.00	3.00
FIRE APPARATUS MECH	2.00	0.00	0.00	2.00
FLEET INVENTORY CONTROL SPEC	1.00	0.00	0.00	1.00
FLEET MANAGER	1.00	0.00	0.00	1.00
SR EQUIPMENT MECHANIC	1.00	0.00	0.00	1.00
FLEET MANAGEMENT FUND	TOTAL	8.00	0.00	8.00
GAS TAX FUND				
MAINTENANCE WORKER II	1.00	0.00	0.00	1.00
SR MAINTENANCE WORKER	1.00	0.00	0.00	1.00
GAS TAX FUND	TOTAL	2.00	0.00	2.00
SEWER FUNDS				
EQUIPMENT OPERATOR	3.00	0.00	0.00	3.00
MAINTENANCE WORKER II	18.00	0.00	1.00	19.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	4.00	0.00	0.00	4.00
SR MAINTENANCE WORKER	14.00	0.00	1.00	15.00
SEWER FUNDS	TOTAL	40.00	0.00	42.00
PUBLIC WORKS GENERAL FUND TOTAL				
	82.00	0.00	0.00	82.00
PUBLIC WORKS NON-GENERAL FUND TOTAL				
	50.00	0.00	2.00	52.00
GENERAL FUND SUBTOTAL				
	826.25	22.50	(2.00)	846.75
NON-GENERAL FUND SUBTOTAL				
	228.00	21.00	12.00	261.00
TOTAL AUTHORIZED POSITIONS				
	1,054.25	43.50	10.00	1,107.75

APPENDIX

Fiscal Policies

Investment Policies

Debt Administration

GANN Appropriations Limit

Legal Debt Margin

Accounting Systems and Budgetary Control

List of Acronyms

Glossary

FISCAL POLICIES

Fiscal Policies

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

General

1. The City's financial assets will be managed in a sound and prudent manner in order to ensure the continued viability of the organization.
2. A comprehensive operating and capital budget for all City funds will be developed annually and presented to the City Council for approval. The purpose of the annual budget 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 fifteen percent of the General Fund operating budget. *(Council Policy)*
8. General Fund fiscal status reports reflecting comparisons of actual and projected performance with budget allocations for both revenue and expenditures will be presented to the City Council on a quarterly basis. *(City Charter)*

Revenue

1. The City will endeavor to maintain a diversified and stable revenue base in order to minimize the impact to programs from short-term economic fluctuations.
2. Revenue projections will be maintained for the current year and four future fiscal years, and estimates will be based on a conservative, analytical, and objective process.

3. In order to maintain flexibility, except as required by law or funding source, the City will avoid earmarking any restricted revenues for specific purpose or program.
4. The City has established user fees to best ensure that those who use a proprietary service pay for that service in proportion to the benefits received. With few exceptions, such as those services provided for low-income residents, fees have been set to enable the City to recover the full cost of providing those services. *(Citywide Cost Recovery Policy, Council Policy Number 159-03)*
5. User fees will be reviewed and updated on an ongoing basis to ensure that program costs continue to be recovered and that the fees reflect changes in levels of service delivery. *(Master Fee Schedule)*
6. The City will recover the cost of new facilities and infrastructure necessitated by new development consistent with State law and the City's Growth Management Program. Development Impact Fees will be closely monitored and updated to ensure that they are maintained at a level adequate to recover costs. *(GMOC Ordinance)*
7. When considering new development alternatives, the City will attempt to determine the fiscal impact of proposed projects, annexations, etc. and ensure that mechanisms are put in place to provide funding for any projected negative impacts on City operations. *(GMOC Ordinance)*

Expenditures

1. Budgetary control will be exercised at the Department/category level, meaning that each department is authorized to spend up to the total amount appropriated for that department within the expenditure categories of Personnel Costs, Supplies & Services, Other Charges, Utilities, and Capital. Transfers of appropriations between expenditure categories of up to \$15,000 may be approved by the City Manager. Transfers of appropriations between expenditure categories in excess of \$15,000, between departments, and transfers from CIP projects require City Council approval. *(City Charter & Council Policy)*
2. Appropriations, other than for capital projects, remaining unspent at the end of any fiscal year will be cancelled and returned to Available Fund Balance with the exception of any appropriations encumbered as the result of a valid purchase order or as approved for a specific project or purpose by the City Council or the City Manager. Appropriations for capital projects will necessarily be carried over from year to year until the project is deemed to be complete. *(Council Policy)*
3. The City will establish and maintain equipment replacement and facility maintenance funds as deemed necessary to ensure that monies are set aside and available to fund ongoing replacement needs.
4. The City will attempt to compensate non-safety employees at rates above the middle of the labor market as measured by the median rate for similar jurisdictions. *(Council Policy)*

Capital Improvement Program (CIP)

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

City Debt Policy & Debt Management

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

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

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

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

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

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

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

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

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

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

4. The City will strive to minimize borrowing costs by:
 - Seeking the highest credit rating possible;
 - Maintaining transparency and excellent communications with credit rating agencies regarding the City's fiscal condition;
 - Purchasing bond insurance or taking action to upgrade the City's current credit rating (*Council Policy*)
5. The City will comply with Rule 15(c) 2-12 of the Securities Exchange Commission (SEC) and provide timely disclosure of relevant information on an annual basis as well as any material event notices as required. (*Council Policy*)
6. In addition to externally financed debt, the City utilizes inter-fund loans whenever possible to reduce borrowing costs or provide for shorter term loans. When interest is charged on internal loans, it is done at the same rate the City earns from its pooled investments.

Sewer Service Revenue Fund Reserve Policy

1. Working Capital and Rate Stabilization Reserve

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

The Working Capital and Rate Stabilization Reserves will assist the City in addressing the following items:

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

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

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

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

2. Emergency Reserve

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

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

3. Vehicle Replacement Reserve

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

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

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

4. USEPA Permit Renewal Liability Reserve

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

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

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

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

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

INVESTMENT POLICIES

Investment Policies

1.0 Purpose

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

2.0 Policy

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

3.0 Scope

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

3.1 Funds

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

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

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

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

4.0 Prudence

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

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

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

4.1 Personal Responsibility

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

5.0 Objective

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

5.1 Safety

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

5.2 Liquidity

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

5.3 Return on Investments

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

6.0 Delegation of Authority

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

7.0 Ethics and Conflicts of Interest

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

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

8.0 Authorized Financial Dealers and Institutions

For any transactions executed by the City, the City’s Director of Finance/Treasurer will maintain a list of the financial institutions and brokers/dealers authorized to provide investment and depository services and will perform an annual review of their financial condition. The City will utilize Moody’s Securities or other such services to determine financially sound institutions with which to do business. The City shall annually send a copy of the current Investment Policy to all financial institutions and brokers/dealers approved to do business with the City.

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

To provide for the optimum yield in the investment of City funds, the City’s investment procedures shall encourage competitive bidding on transactions. Any transactions not executed directly with the issuer shall be made with approved brokers/dealers. In order to be approved by the City, the broker/dealer must meet the following criteria: (i) the broker/dealer must be a “primary” dealer or regional broker/dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (Uniform Net Capital Rule); (ii) the broker/dealer must be experienced in institutional trading practices and familiar with the California Government Code as related to investments appropriate for the City; and (iii) 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 documents relative to eligibility including U4 form for the broker, proof of Financial Industry Regulatory Authority (FINRA) certification and a certification of having read and understood the City’s Investment Policy and agreeing to comply with the Investment Policy. The City’s Director of Finance/Treasurer shall determine if they are adequately capitalized (i.e. minimum capital requirements of \$10,000,000 and five years of operation).

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

9.0 Authorized & Suitable Investments

The City is authorized by California Government Code Section 53600, et. seq., to invest in specific types of securities. Where this section specifies a percentage limitation for a particular security type, that percentage is applicable only on the date of purchase. Credit criteria listed in this section refers to the credit rating at the time the security is purchased. If an investment’s credit rating falls below the minimum rating required at the time of purchase, the Director of Finance/Treasurer will perform a timely review and decide whether to sell or hold the investment.

Investments not specifically listed below are deemed inappropriate and prohibited:

- A. **BANKERS' ACCEPTANCES.** A maximum of 40% of the portfolio may be invested in bankers' acceptances. The maximum maturity is 180 days. No more than 30% of the agency's moneys may be invested in the bankers' acceptances of any one commercial bank. See Government Code Section 53601(g).
- B. **NEGOTIABLE CERTIFICATES OF DEPOSIT.** A maximum of 30% of the portfolio may be invested in negotiable certificates of deposit (NCD's). The maximum maturity of a NCD issue shall be 5 years. These are issued by commercial banks and thrift institutions against funds deposited for specified periods of time and earn specified or variable rates of interest. Negotiable certificates of deposit (NCD's) differ from other certificates of deposit by their liquidity. NCD's are traded actively in secondary markets. See Government Code Section 53601(i).
- C. **COMMERCIAL PAPER.** Per Government Code Section 53601(h), a maximum of 25% of the portfolio may be invested in commercial paper. The maximum maturity is 270 days. Commercial paper of prime quality of the highest ranking or of the highest letter and number rating as provided for by a NRSRO. The entity that issues the commercial paper shall meet all of the following conditions in either paragraph (1) or paragraph (2):
 - 1) The entity meets the following criteria:
 - a. Is organized and operating in the United States as a general corporation.
 - b. Has total assets in excess of five hundred million dollars (\$500,000,000).
 - c. Has debt other than commercial paper, if any, that is rated in a rating category of "A" or higher, or the equivalent, by a NRSRO.
 - 2) The entity meets the following criteria:
 - a. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
 - b. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
 - c. Has commercial paper that is rated in a rating category of "A-1" or higher, or the equivalent, by a NRSRO.
- D. **BONDS ISSUED BY THE CITY OR ANY LOCAL AGENCY WITHIN THE STATE OF CALIFORNIA.** There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(a) and 53601(e).
- E. **OBLIGATIONS OF THE UNITED STATES TREASURY.** United States Treasury Notes, bonds, bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(b).
- F. **FEDERAL AGENCIES.** Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(f).
- G. **REPURCHASE AGREEMENT,** maximum term 1 year. Investments in repurchase agreements may be made, on any investment authorized in this section, when the term of the agreement does not exceed 1

year. A Master Repurchase Agreement must be signed with the bank or broker/dealer who is selling the securities to the City. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(j).

- H. REVERSE-REPURCHASE AGREEMENTS (Requires Council approval for each transaction). Per Government Code Section 53601(j), reverse repurchase agreements or securities lending agreements may be utilized only when all of the following conditions are met:
- a) The security to be sold on reverse repurchase agreement or securities lending agreement has been owned and fully paid for by the local agency for a minimum of 30 days prior to sale.
 - b) The total of all reverse repurchase agreements and securities lending agreements on investments owned by the local agency does not exceed 20% of the base value of the portfolio.
 - c) The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
 - d) Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counter party by way of a reverse repurchase agreement or securities lending agreement, shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the reverse repurchase agreement or securities lending agreement, unless the reverse repurchase agreement or securities lending agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity date of the same security.
 - e) Investments in reverse repurchase agreements, securities lending agreements, or similar investments in which the local agency sells securities prior to purchase with a simultaneous agreement to repurchase the security shall only be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency.
 - f) For purposes of this policy, "significant banking relationship" means any of the following activities of a bank:
 - i. Involvement in the creation, sale, purchase, or retirement of a local agency's bonds, warrants, notes, or other evidence of indebtedness.
 - ii. Financing of a local agency's activities.
 - iii. Acceptance of a local agency's securities or funds as deposits.
- I. MEDIUM-TERM CORPORATE NOTES. A maximum of 30% of the portfolio may be invested in medium-term corporate notes, with a maximum remaining maturity of five years or less. Notes eligible for investment shall be rated in a rating category of "A," its equivalent or better by a NRSRO. See Government Code Section 53601(k).
- J. NON-NEGOTIABLE CERTIFICATES OF DEPOSIT. The maximum maturity is 5 years. Certificates of deposit are required to be collateralized as specified under Government Code Section 53630 et seq. The City, at its discretion, may waive the collateralization requirements for any portion that is covered by Federal Deposit Insurance Corporation (FDIC) insurance. There is no limit on the percentage of the portfolio that can be invested in this category.

- K. OBLIGATIONS OF THE STATE OF CALIFORNIA. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by the state, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- L. OBLIGATIONS OF THE OTHER 49 STATES. Including bonds payable solely out of revenues from a revenue producing property owned, controlled or operated by any of these states, or by a department, board, agency or authority of the state. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(d).
- M. MONEY MARKET FUNDS. A maximum of 20% of the portfolio may be invested in money market funds. Local agencies may invest in “shares of beneficial interest” issued by diversified management companies which invest in the securities and obligations as authorized by California Government Code Section 53601, subdivisions (a) to (k), inclusive, and subdivisions (m) to (q), inclusive. They must have the highest rating from two NRSRO’s or have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds and with assets under management in excess of \$500,000,000. The purchase price of the shares may not include commission. See Government Code Section 53601(l).
- N. SAN DIEGO COUNTY TREASURER’S POOLED MONEY FUND. Also known as the San Diego County Investment Pool, the pool is a local government money fund created to invest the assets of the County of San Diego and other public agencies located within the County. The three primary objectives of the County Pool are to safeguard principal; to meet liquidity needs of Pool participants; and to achieve an investment return on the funds within the guidelines of prudent risk management. Investment in the County Pool is highly liquid, and the City may invest with no portfolio percentage limit. See Government Code Section 27133.
- O. THE LOCAL AGENCY INVESTMENT FUND (LAIF). LAIF is a special fund of the California State Treasury through which any local government may pool investments. The City may invest up to \$75 million in this fund. Investments in LAIF are highly liquid and may be converted to cash within 24 hours. See Government Code Section 16429.1.
- P. SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY (Local Government Investment Pools [LGIP]). Per Government Code Section 53601(p), there is no limit on the percentage of the portfolio that can be invested in this category. LGIP’s organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q) of California Government Code Section 53601, inclusive. Each share will represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section the joint powers authority issuing the shares will have retained an investment adviser that meets all of the following criteria:
- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q) Government Code Section 53601, inclusive.
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
- Q. ASSET BACKED SECURITIES (ABS). A maximum of 20% of the portfolio may be invested in ABS. The maximum maturity is five years. Securities eligible for investment under this subdivision shall be rated in

a rating category of “AA” or its equivalent or better by an NRSRO. ABS constitutes a mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. See Government Code Section 53601(o).

- R. SUPRANATIONALS. A maximum of 30% of the portfolio may be invested in supranationals. The maximum maturity is five years. Securities eligible for purchase under this subdivision shall be United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank that are eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of “AA,” its equivalent or better by an NRSRO. See Government Code Section 53601(q).
- S. PLACEMENT SERVICE DEPOSITS. A maximum of 30% of the portfolio may be invested in placement service deposits. The maximum maturity is 5 years. Deposits placed through a deposit placement service shall meet the requirements under Government Code Section 53601.8 and 53635.8. The full amount of the principal and the interest that may be accrued during the maximum term of each certificate of deposit shall at all times be insured by federal deposit insurance.
- T. COLLATERALIZED BANK DEPOSITS. Notes, bonds, or other obligations that are at all times secured by a valid first priority security interest in securities of the types listed by California Government Code Section 53651 as eligible securities for the purpose of securing local agency deposits having a market value at least equal to that required by California Government Code Section 53652 for the purpose of securing local agency deposits. The securities serving as collateral shall be placed by delivery or book entry into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation. The maximum maturity is 5 years. There is no limit on the percentage of the portfolio that can be invested in this category. See Government Code Section 53601(n) and 53630 et seq.

9.1 Investment Pools

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

10.0 Portfolio Adjustments

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

11.0 Collateralization

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

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

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

12.0 Safekeeping and Custody

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

13.0 Diversification

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

- A. Credit risk, defined as the risk of loss due to failure of the insurer of a security, shall be mitigated by investing in those securities with an "A" or above rating and approved in the Investment Policy and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City's cash flow.
- B. Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by implementing a long-term investment strategy. It is explicitly recognized herein, however, that in a diversified portfolio, occasional measured losses are inevitable and must be considered within the context of overall investment return. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

14.0 Maximum Maturities

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

15.0 Internal Control

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

The external auditors shall annually review the investments with respect to the Investment Policy. This review will provide internal control by assuring compliance with policies and procedures for the investments that are selected for testing. Additionally, account reconciliation and verification of general ledger balances relating to the purchasing or maturing of investments and allocation of investments to fund balances shall be performed by the Finance Department and approved by the Director of Finance/Treasurer. To provide further protection of City funds, written procedures prohibit the wiring of any City funds without the authorization of at least two of the following six designated City staff:

1. Director of Finance/Treasurer
2. Assistant Director of Finance
3. Treasury Manager
4. Finance Manager
5. Revenue Manager
6. Budget and Analysis Manager

16.0 Performance Standards

The investment portfolio shall be managed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and cash flow. Investment return becomes a consideration only after the basic requirements of investment safety and liquidity have been met. In evaluating the performance of the City's portfolio in complying with this policy, the City shall establish an appropriate performance benchmark and compare the return of its portfolio to the return of the benchmark.

17.0 Reporting

The Director of Finance/Treasurer shall submit a quarterly investment report to the City Council and City Manager following the end of each quarter. This report will include the following elements:

- Type of investment
- Institutional issuer
- Purchase date
- Date of maturity
- Amount of deposit or cost of the investment
- Face value of the investment
- Current market value of securities and source of valuation
- Rate of interest
- Interest earnings
- Statement relating the report to its compliance with the Statement of Investment Policy or the manner in which the portfolio is not in compliance
- Statement on availability of funds to meet the next six month's obligations
- Monthly and year-to-date budget amounts for interest income
- Percentage of portfolio by investment type
- Days to maturity for all investments

- Comparative report on interest yields
- Monthly transactions
- Compare portfolio total return to market benchmark total return

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

18.0 Investment Policy Review and Adoption

This Investment Policy shall be reviewed at least annually by the Director of Finance/Treasurer to ensure its consistency with the overall objective of preservation of principal, liquidity, and return, and its relevance to current law and financial and economic trends. Each fiscal year, the Finance Director shall provide a copy of the City's current Investment Policy and Guidelines to the City Council. By virtue of a resolution of the City Council of the City of Chula Vista, the Council shall acknowledge the receipt of the Policy for the respective fiscal year.

Council Policy 220-01, Last updated February 18, 2020 via *Council Resolution 2020-024*

DEBT ADMINISTRATION

Debt Administration

Based on the estimated balances for the year ending June 30, 2020, the City and the former Redevelopment Agency (Agency) borrowed funds through several long-term debt issues and held other obligations which are to be funded over a period of time longer than one year, are categorized as follows:

Description	Principal Outstanding	Interest Outstanding	Total Debt Outstanding
Tax Allocation Bonds	\$ 24,540,000	\$ 8,043,550	\$ 32,583,550
Certificates of Participation / Lease Revenue Bonds	\$ 149,435,000	\$ 46,465,811	\$ 195,900,811
Bond Premium	\$ 17,031,749	\$ -	\$ 17,031,749
Capital Leases	\$ 4,023,445	\$ 605,008	\$ 4,628,453
Notes/Loans Payable	\$ 2,221,716	\$ 189,235	\$ 2,410,951
CDBG Section 108 Loan	\$ 5,418,000	\$ 1,556,342	\$ 6,974,342
Miscellaneous Claims Payable	\$ 24,237,293	\$ -	\$ 24,237,293
Compensated Absences (Employee Leave)	\$ 7,994,831	\$ -	\$ 7,994,831
Subtotal	\$ 234,902,033	\$ 56,859,946	\$ 291,761,980
Advances from Other Funds	\$ 47,560,871	\$ -	\$ 47,560,871
TOTAL LONG TERM DEBT	\$ 282,462,904	\$ 56,859,946	\$ 339,322,851

This section discusses the various types of long-term debt that the City has incurred. Bond financings, notes payable, capital leases and advances from other funds are the traditional forms of long-term debt that the City has incurred. However, also captured in this section are professional estimates derived from actuarial studies for workers compensation and general liability claims. In addition, the Finance Department provides an estimate of the City's liability for compensated absences as of the end of each fiscal year. The following sections discuss the details of the City's long-term debt.

Tax Allocation Bonds (\$24.5 million)

Tax Allocation Bonds (TABs) are issued by the Agency and utilize tax increment revenue for debt service. The 2016 Tax Allocation Refunding Bonds were issued to refund the 2006 Senior Tax Allocation Refunding Bonds, Series A, the 2006 Subordinate Tax Allocation Refunding Bonds, Series B and the 2008 Tax Allocation Refunding Bonds.

Certificates of Participation / Lease Revenue Bonds (\$149.4 million)

As of June 30, 2019, the City currently has three outstanding Certificates of Participation and four outstanding Lease Revenue Bonds. In February 2014, the Chula Vista Public Financing Authority (CVPFA) issued the 2014 COP to refund the 2002 COP (Police Facility Project), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In September 2015, the CVPFA issued the 2015 COP to refund the 2004 COP (Civic Center Project Phase I) and partially refund the 2006 COP (Civic Center Project Phase II), fund a reserve fund, and pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the CVPFA issued the 2016 COP to refund the remaining 2006 COP (Civic Center Project Phase II), fund a reserve fund and to pay the costs incurred in connection with the execution and delivery of the Certificates. In July 2016, the Chula Vista Municipal Financing Authority (CVMFA) issued the 2016 Lease Revenue Refunding Bonds (LRRB) to refund the 2010 COP (Capital Facilities Refunding Projects) and to fund a reserve fund. In July 2017, the CVMFA issued the 2017 Lease Revenue Bonds (LRB) to finance infrastructure, facilities and equipment and pay the costs incurred in connection with the issuance of the Bonds using Measure P Sales Tax as the dedicated revenue source for the debt service payments.

In December 2017, the CVMFA issued the Lease Revenue Bonds Series 2017A and the Lease Revenue Bonds Series 2017B to finance photovoltaic energy systems at various City facilities, capitalize interest on the Bonds and pay the costs incurred in connection with the issuance of the Bonds.

Bond Premium (\$17 million)

The premium is composed of seven bond issuances. One premium is in connection with the 2014 COP refunding bonds. The original amount of the premium is \$3,537,111 and will be amortized over the life of the bonds. The second premium is related to the 2015 COP refunding bonds. The original amount of the premium is \$2,262,493 and will be amortized over the life of the bonds. The third premium is related to the 2016 COP refunding bonds. The original amount of the premium is \$319,652 and will be amortized over the life of the bonds. The fourth premium is related to the 2016 LRRB. The original amount of the premium is \$2,516,621 and will be amortized over the life of the bonds. The fifth premium is related to the 2016 TARBs. The original amount of the premium is \$4,687,799 and will be amortized over the life of the bonds. The sixth premium is related to the 2017 LRB. The original amount of the premium is \$10,008,509 and will be amortized over the life of the bonds. The seventh premium is related to the Lease Revenue Bonds Series 2017B. The original amount of the premium is \$135,516 and will be amortized over the life of the bonds.

Capital Leases (\$4 million)

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

In September 2013, the City entered into a lease purchase agreement with Osh Kosh Capital for the acquisition of a Pierce Arrow XT Triple Combination Pumper Fire Engine. The original amount of the loan was \$578,224.

In November 2015, the City entered into a capital lease agreement with PNC Equipment Finance for the acquisition of two Pierce Arrow XT Triple Combination Pumper / Fire Engines. The original amount of the lease is \$1,285,053.

In August 2016, the City entered into a capital lease agreement with JPMorgan Chase Bank for the acquisition of one Pierce Aerial Ladder Truck. The original amount of the lease is \$1,229,470.

In June 2017, the City entered into a Capital Lease Agreement with Motorola Solutions, Inc. for the acquisition of a PSA System. The original amount of the lease is \$1,351,409.

In January 2018, the City entered into a Capital Lease Agreement with Mail Finance, Inc. for the acquisition of a mail folding machine. The original amount of the loan was \$17,245.

Notes/Loans Payable (\$2.2 million)

In September 2007, the City Council authorized the City's participation in the California Energy Commission and San Diego Gas and Electric On-Bill Financing program. The loans were to bridge the financial gap between energy conservation project capital costs and available rebates for energy conservation equipment. The original loan amount was \$665,884 for the On-Bill Financing program. In fiscal year 2012 additional loans were entered into with the California Energy Commission (\$3.7 million) and San Diego Gas & Electric On-Bill Financing Program (\$256,302).

In December 2012, the City entered into a lease purchase agreement with Bank of America to purchase certain energy conservation equipment. The agreement would bridge the financial gap between the Municipal Streetlight Retrofit Project capital costs and the available rebates for energy conservation equipment. The June 30, 2019 outstanding balance is \$1,072,940.

CDBG Section 108 Loan (\$5.4 million)

The City entered into a contract for Loan Guarantee Assistance with the U.S. Department of Housing and Urban Development (HUD) as part of the Section 108 Loan Program in the amount of \$9,500,000 in June 2008. The Section 108 Loan is an "advance" of future CDBG entitlement funds and as such is repaid with a portion of the City's annual entitlement. Proceeds of the loan will be used to fund multiple capital improvement projects. Debt service payments will be made with future CDBG entitlements for 20 years.

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

Miscellaneous Claims Payable (\$24.2 million)

The Miscellaneous Claims Payable represents the probable amount of loss as estimated by legal counsel and risk management staff due to worker's compensation and general liability claims filed against the City.

Compensated Absences (\$7.9 million)

The obligation for Compensated Absences represents the estimated dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all permanent employees were terminated as of June 30, 2019.

Advances From Other Funds (\$47.6 million)

The Successor Agency has entered into reimbursement agreements with the City to reimburse the City for certain lease payments made by the City under various lease agreements. The balance as of June 30, 2019, is \$9.6 million.

City Council authorized loans to the Public Facilities DIF in the amount of \$1,528,969 to help fund the Civic Center expansion. The loan will be repaid as funds become available, through the payment of DIF fees by developers. The balance was \$1,528,748 at June 30, 2019. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

Per Resolution 2015-035 of the City Council, interfund loans from the Transportation Development Impact Fee to the Fire Suppression System expansion component of the Public Development Impact Fee were consolidated into one loan totaling \$10,500,000. The balance for the loan was \$8,372,874 at June 30, 2019. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis.

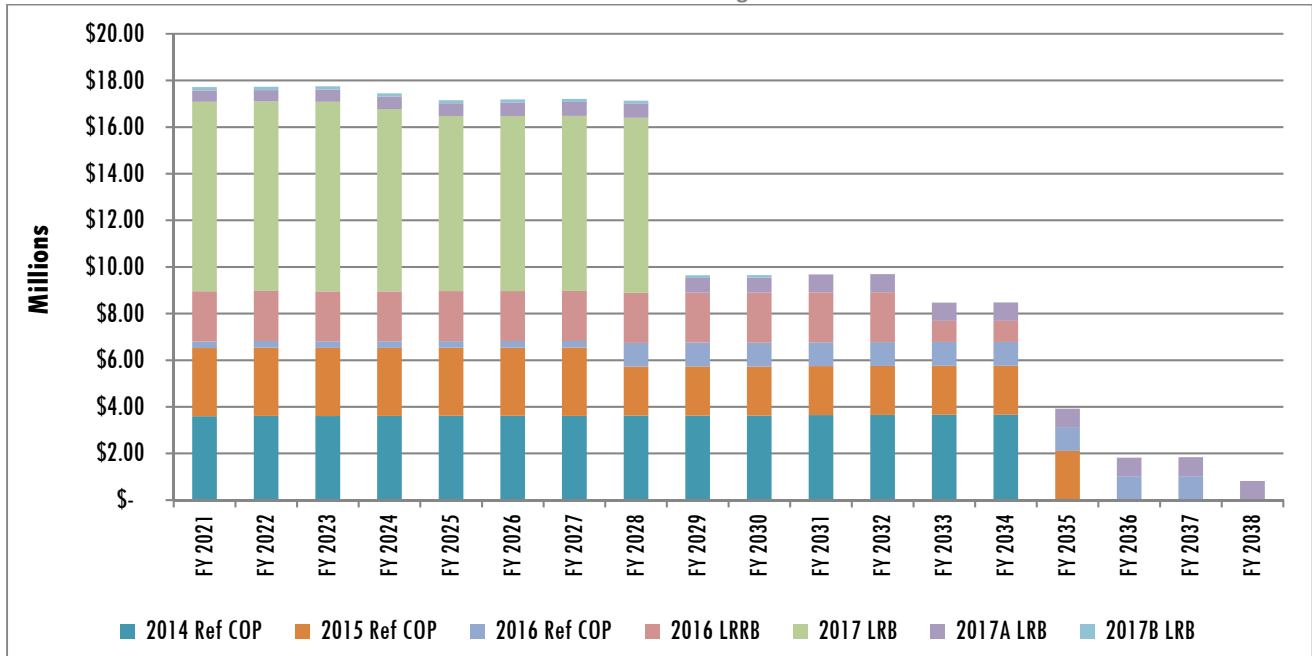
City Council authorized a loan to Western PAD from Eastern PAD in the amount of \$9,630,000 to acquire the 14.41 acre site located in the lower Sweetwater Valley owned by the Redevelopment Agency and \$310,000 to acquire the 1.89 acre site located at Auto Park Place, Chula Vista. Per Resolution 2015-035 of the City Council, these loans were consolidated. The loan will be repaid as funds become available, either as a result of credit acquisitions by the Agency or the payment of PAD fees by developers in western Chula Vista; in conjunction with Council Policy No 200-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was \$9,459,635 at June 30, 2019. The Agency will ensure that PAD funds are repaid to fully fund the development of the park for which they were originally collected.

The City Council authorized and set terms for loans from the Trunk Sewer fund to Salt Creek for \$16,848,381, to the Storm Drain fund for \$744,612, and \$803,331 from the Sewer Facility fund for capital improvement projects, via Resolution 2015-035. In accordance with Council Policy No. 220-06, approved via Resolution 2015-028, the financing costs shall be calculated using the City's pooled investment earning rate on a quarterly basis. The balance was \$18,607,952 at June 30, 2019, of which all \$18,607,952 is outstanding from the Sewer Fund to the Sewer Development Impact Fees Fund and the portion due from the Sewer Fund to the Storm Drain Fund has been paid in full.

General Fund Long-Term Debt for Fiscal Year 2020-21

The General Fund's annual debt service "commitment" for the Certificates of Participation and the Lease Revenue Refunding Bond in fiscal year 2021 is approximately \$17.7 million, or 8.6% of the General Fund operating budget. However, it must be noted that although this amount is truly a General Fund commitment, only \$11.9 million will actually be paid from General Fund resources, with the remaining amount paid from available development impact fees and residential construction tax. The \$11.9 million represents approximately 5.8% of the General Fund operating budget. The \$17.7 million represents ongoing level debt service payments as depicted in the following chart.

Annual Debt Service Obligation of the General Fund
Fiscal Years 2021 through 2038



Note:

- 1) Actual payments are funded by the General Fund, Development Impact Fee Funds and residential construction tax however all debt service obligations are backed by the General Fund.
- 2) The 2002 COP was refunded in FY2013 and became the 2014 Refunding COP. The 2004 COP was refunded and the 2006 was partially refunded and became the 2015 Refunding COP. The 2006 COP was refunded and became the 2016 Refunding COP. The 2010 COP was refunded and became the 2016 Lease Revenue Refunding Bonds.

GANN APPROPRIATIONS LIMIT

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 2020 calculation, the population increased 1.25%. California per capita personal income increased by 3.85% and new non-residential construction increased by 5.36%. Consequently, the California per capita personal income was used in the formula to compute the limit since this increase is the greater of the two amounts.

Fiscal Year 2020 Appropriations Limit

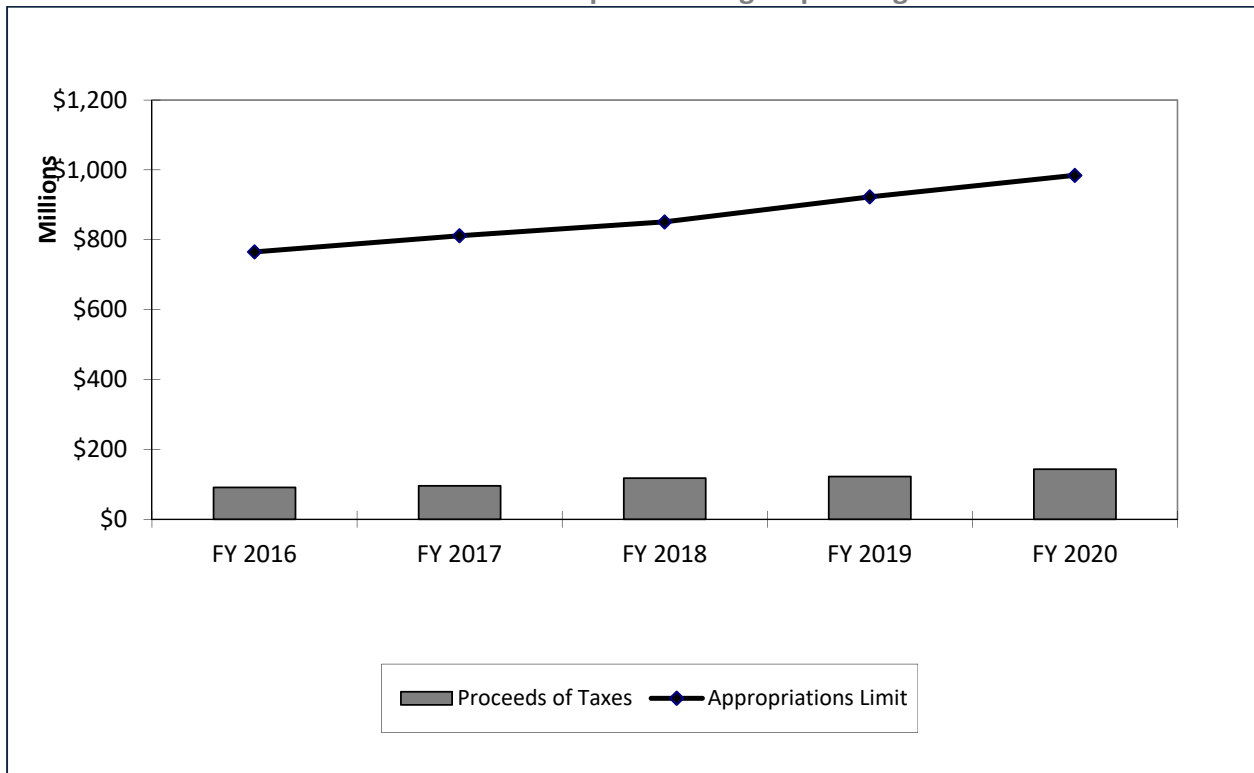
The fiscal year 2020 Appropriations Limit has been calculated as follows:

Fiscal Year 2020 Appropriation Limit		
Fiscal Year 2019 Appropriations Limit	\$	922,902,382
Increased by an inflation factor composed of the increases in population and per capita income change	x	1.0668009
FISCAL YEAR 2020 APPROPRIATIONS LIMIT	\$	984,553,094

Proceeds of Taxes

The "Proceeds of Taxes" as included in the fiscal year 2020 Adopted Budget that are subject to the appropriations limit are estimated to be \$143,377,972. Therefore, the City has what is referred to as an appropriation "gap" of \$841,175,122 (\$984,553,094 - \$143,377,972). Simply stated, this means that the City could collect and spend up to \$841,175,122 more in taxes during Fiscal Year 2020 without exceeding the Constitutional limit.

Proceeds of Taxes Compared to Legal Spending Limit



LEGAL DEBT MARGIN

Legal Debt Margin

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within City boundaries. As of June 30, 2019, the City's legal debt limit is \$1,082,395,680. 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 2017 through 2019

	June 30, 2017	June 30, 2018	June 30, 2019
Total Assessed Valuation	\$ 25,776,074,509	\$ 27,351,591,591	\$ 28,863,884,798
Conversion Percentage	25%	25%	25%
Adjusted Assessed Valuation	\$ 6,444,018,627	\$ 6,837,897,898	\$ 7,215,971,200
Debt Limitation Percentage	15%	15%	15%
<i>Debt Limit</i>	\$ 966,602,794	\$ 1,025,684,685	\$ 1,082,395,680
Total Debt Applicable to Limit:			
Pension Obligation Bonds	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 966,602,794	\$ 1,025,684,685	\$ 1,082,395,680

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**

Accounting Systems and Budgetary Control

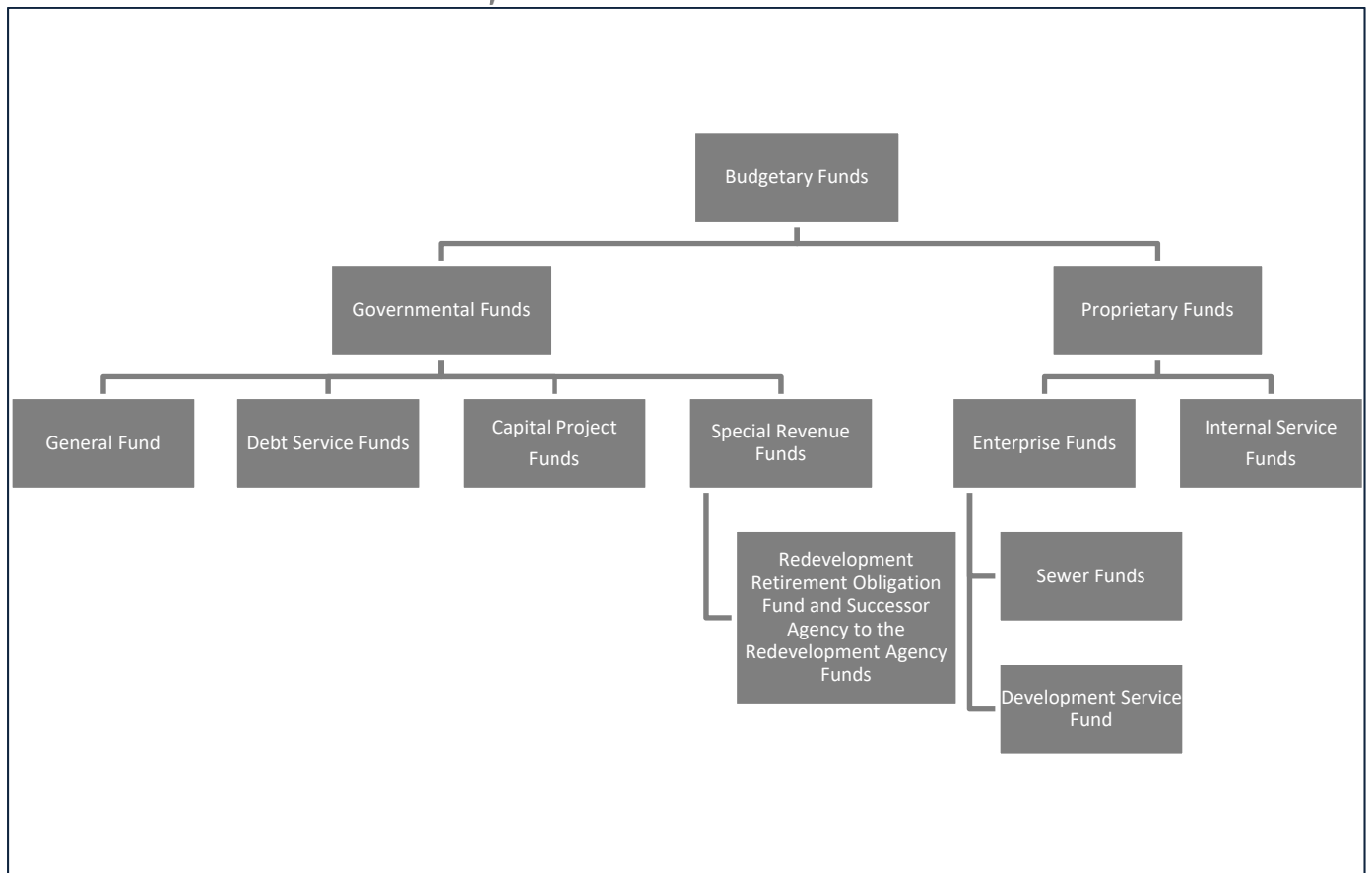
The City of Chula Vista’s budget provides an overview of the fiscal and operational status of the City; highlighting policy issues, decisions, and proposed changes in service levels. The budget is comprised of a series of funds used to account for revenues and expenditures. These funds are generally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

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

Proprietary funds are used to account for activities often found in the private sector including two fund types: enterprise funds and internal service funds. Operations of the development service and sewer systems are accounted for as enterprise funds. Examples of functions accounted for by internal service funds include fleet management and worker’s compensation.

The budget document is organized around the following major funds – General Fund, Redevelopment Retirement Obligation Fund and Successor Agency to the Redevelopment Agency Funds, Sewer Funds, Fleet Service Funds, Capital Projects Funds, Debt Service Funds, and Other Funds. Details about each of these funds can be found in the corresponding sections of the document.

City of Chula Vista Fund Structure



Each fund is considered an autonomous accounting entity. Funds are used to separate the various financial activities of the City and to demonstrate compliance with specific regulations, restrictions, or limitations. This may include demonstrating that restricted revenues are spent only for allowed purposes.

The City's accounting records and budget are prepared and maintained using a modified accrual basis of accounting, which follows the accounting practices for governmental units as recommended by the Governmental Accounting Standards Board. Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion. Generally, revenues are recorded when measurable and available, and liabilities are recorded when incurred.

In administering the City's accounting systems, primary consideration is given to the adequacy of internal accounting controls, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation necessarily involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

The City Charter charges the Director of Finance with the responsibility to supervise and be responsible for the disbursement of all monies and have control over all expenditures to ensure that budget appropriations are not exceeded. The level of budgetary control, that is the level at which expenditures are not to exceed Council approved appropriations, is established at the department and expenditure category level (e.g., personnel services, supplies and services, capital).

Any budget modification that would result in an appropriation increase requires City Council approval. The City Manager and Finance Director are jointly authorized to transfer up to \$15,000 of appropriations between expenditure categories within a departmental budget. Any appropriations transfers between departments, in excess of \$15,000, and transfers from CIP projects, require City Council approval.

An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the fiscal year. Appropriations encumbered (committed) at year-end may be carried forward with City Manager approval and are available to be used for those commitments during the subsequent fiscal year. Unspent and unencumbered appropriations lapse at year-end and become generally available for re-appropriation the following fiscal year.

LIST OF ACRONYMS

List of Acronyms

A

ADA: Americans with Disabilities Act
ALS: Advanced Life Support
AMP: Asset Management Plan
AMS: Asset Management System
ARRA: American Recovery and Reinvestment Act
ATP: Active Transportation Program

B

BIG: Business Improvement Grant
BFDIF: Bayfront Development Impact Fee
BMS: Building Management System
BRT: Bus Rapid Transit
BTA: Bicycle Transportation Account

C

CAD: Computer Aided Dispatch
CalPERS: California Public Employees Retirement System
CALTRUST: Investment Trust of California
CAPPO: California Association of Public Purchasing Officers
CBAG: California Border Alliance Group
CDBG: Community Development Block Grant
CEC: California Energy Commission
CES: Conservation Environmental Services
CFD: Community Facility District
CIP: Capital Improvement Plan/Project/Program
CLSA: California Library Services Act
CMP: Corrugated Metal Pipe
CMT: Constant Maturity Treasury
CONF: Confidential
COP: Certificate of Participation
CPI: Consumer Price Index
CREBS: Clean Renewable Energy Bonds

CTC: California Transportation Commission

CVBMP: Chula Vista Bayfront Master Plan

CVACF: Chula Vista Animal Care Facility

CVEA: Chula Vista Employee's Association

CVPD: Chula Vista Police Department

CVT: Chula Vista Transit

D

DAR: Direct Access Ramp

DASH: Dynamic After School Hours

DIF: Development Impact Fee

DMS: Drainage Management System

DVP: Delivery Versus Payment

E

EEBG: Energy Efficiency Block Grant

EOC: Emergency Operation Center

ERAF: Educational Revenue Augmentation Fund

EUC: Eastern Urban Center

F

FCIP: Fire Company Inspection Program

FDIC: Federal Deposit Insurance Corporation

FF: Firefighters

FHLB: Federal Home Loan Bank

FHLMC: Federal Home Loan Mortgage Corporation

FHWA: Federal Highway Administration

FICB: Federal Intermediate Credit Bank

FLB: Federal Land Bank

FLSA: Fair Labor Standards Act

FMS: Fleet Management System

FNMA: Federal National Mortgage Association

FPPC: Fair Political Practices Commission

FREBE: Free Resource Energy Business Evaluation

FSE: Fire Safety Engineering

FTA: Federal Transit Administration

FTE: Full-Time Equivalent

FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles

GDP: Gross Domestic Product

GFOA: Government Finance Officers of America

GGMS: General Government Management System

GIS: Geographic Information System

GMOC: Growth Management Oversight Committee

GNMA: Government National Mortgage Association

GUC: General Use Certificates

H

HBP: Highway Bridge Program

HOV: High Occupancy Vehicle

HR: Human Resources

HSIP: Highway Safety Improvement Program

HUD: Housing and Urban Development

HVAC: Heating\Ventilation\Air Conditioning

I

IAFF: International Association of Firefighters

ITS: Information and Technology Services

L

LAIF: Local Agency Investment Fund

LAN: Local Area Network

LRT: Light Rail Trolley

M

MGD: Million Gallons per Day

MHZ: Megahertz

MIS: Management and Information Systems\Services

MLA: Master Lease Agreement

MOU: Memorandum of Understanding

MSCP: Multiple Species Conservation Plan

MTDB: Metropolitan Transit Development Board

MTS: Metropolitan Transit System

N

NCD: Negotiable Certificate of Deposit

NEP: Neighborhood Reinvestment Program

NFPA: National Fire Protection Association

O

OSMS: Open Space Management System

P

PACE: Parcel Assessed Clean Energy

PAD: Park Acquisition and Development

PCI: Pavement Condition Index

PFDF: Public Facilities Development Impact Fees

PLF: Public Library Foundation Act

PLTP: Point Loma Treatment Plant

PMS: Parks Management System

POA: Police Officer's Association

PUC: Public Utilities Commission

R

RCS: Regional Communications System

RCT: Residential Construction Tax

RDA: Redevelopment Agency

RFP: Request for Proposals

RMS: Roadway Management System

RTIP: Regional Transportation Improvement Program

RWQCB: Regional Water Quality Control Board

S

SANDAG: San Diego Association of Governments

SANDPIPA: San Diego Pooled Insurance Policy Association

SBA: Small Business Association

SBBRT: South Bay Bus Rapid Transit

SGIP: Smart Growth Initiative Program

SHOPP: State Highway Operations and Protection Program

SLMA: Student Loan Marketing Association

SR2s: Safe Routes to School

SRO: School Resource Officer

STRETCH: Safe Time For Recreation, Enrichment And Tutoring

SWBAMLA: Southwest Border Anti-Money Laundering Alliance

T

TABS: Tax Allocation Bonds

TARBS: Tax Allocation Refunding Bonds

TDA: Transportation Development Act

TDIF: Transportation Development Impact Fee

TOT: Transient Occupancy Tax

TUT: Telephone Users' Tax

TVA: Tennessee Valley Authorities

U

UUT: Utility Users Tax

V

VLF: Vehicle License Fee

W

WCE: Western Council of Engineers

WMP: Wastewater Master Plan

WMS: Wastewater Management System

W-TDIF: Western Transportation Development Impact Fee

GLOSSARY

Glossary

A

Accrual Basis of Accounting – A method of accounting by which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

Accounting System – The collective set of records and procedures used to record, classify, and report information on the financial status and operations of the City.

Accounts Payable – Amounts owed by the City to external entities for goods and services received.

Accounts Receivable – Amounts due to the City from external entities for goods and services furnished.

Adopted Budget – The title of the budget following its formal adoption by resolution of the City Council.

Ad Valorem – In proportion to value, a basis for levy of taxes on property.

Amended Budget – The title of the budget version that includes all amendments to the Adopted Budget approved by Council throughout the fiscal year.

Appropriation – A legislative act by the City Council authorizing the expenditure of a designated amount of public funds for a specific purpose.

Audit – An examination of City records and accounts by an external source to check their validity and accuracy.

B

Balanced Budget – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources. For budgeting purposes, the use of contingency reserves or use of fund balance will be considered revenue in defining a balanced budget.

Bond – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

Budget – A spending plan and policy guide comprised of an itemized summary of the City's probable expenditures and revenues for a given fiscal year.

C

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

Capital Expenditures – A specific undertaking involving procurement, construction or installation of facilities or related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and costs in excess of \$10,000.

Capital Improvement Program – An ongoing five-year plan of single and multiple-year capital expenditures which is updated annually.

Capital Improvement Project (CIP) – Any major capital investment with a value of \$50,000 or more and a minimum useful life of five years at a fixed location. CIPs may include construction or major repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, parks, community centers, etc.

Capital Project Funds – Funds that are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds.

Clean Renewable Energy Bonds (CREBs) – A certificate of debt issued by a government to finance renewable energy projects.

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

D

Debt Service Funds – Funds used for payment of interest and principal to holders of the City's various debt instruments.

Deferred Maintenance – A backlog of needed repairs to City facilities including facility maintenance, painting and structural repairs.

Depreciation – The expense incurred with the expiration of a capital asset.

Direct Costs – Operational expenditures exclusive to a specific service or program.

Discretionary Revenue – Revenues that are generated by general or specific taxing authority such as Property or Sales Taxes.

E

Encumbrance – The designation or reserving of funds to buy an item or service.

Enterprise Funds – Funds established to account for specific services funded directly by fees and charges to users such as sewer services. These funds are intended to be self-supporting.

Expenditure – The actual outlay of monies set aside by appropriation for identified goods and services.

F

Fiscal Year (FY) – The twelve-month period beginning July 1st and ending June 30th of the subsequent calendar year.

Fixed Assets – An asset with a useful life greater than three years.

Fringe Benefits – This consists of the costs to provide employee benefits that include the flexible benefit program, insurance, and retirement.

Full-time Equivalent Positions (FTE) – The conversion of part-time, temporary, or volunteer positions to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

Fund – A set of interrelated accounts to record revenues and expenditures.

Fund Balance – The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes referred to as a deficit.

G

Generally Accepted Accounting Principles – A uniform set of minimum standards for external financial accounting and reporting.

Gann Appropriation Limit – A State of California mandated appropriation limit imposed on local jurisdictions.

General Fund – The City’s main operating fund that is used to pay for City services.

General Plan – The fundamental policy document that guides the City’s future growth and development.

General Revenue – See Discretionary Revenues.

Governmental Funds – Funds that are typically used to account for tax-supported activities. These include the general fund, special revenue funds, debt service funds, and capital project funds.

Grants – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital projects or programmatic, depending on the grant.

I

Indirect Cost – Costs that are essential to the operation of the City but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as City Clerk, City Attorney, Administration, Management Information Systems (MIS), Human Resources, and Finance.

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.

L

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.

M

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

Modified Accrual Basis of Accounting – A method of accounting in which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

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

N

Non-Capital Improvement Project Expenditures – Expenditures in this category are for large maintenance costs, studies and various community outreach programs. By their nature these maintenance upkeeps and programs are expended beyond a one year period. Recording these types of expenditures in an operating type budget would skew the comparison of budgets from year to year, because of this, the City finds it more efficient to record these types of expenditures in the Non-Capital Improvement Project category.

O

Operating Budget – Costs associated with the on-going municipal services.

Ordinance – A formal legislative enactment by the City Council.

Other Expenditures – All budgeted expenditures that do not fall into one of the following primary expenditure categories: Personnel, Supplies and Services, Utilities, Transfers Out, CIP and Non-CIP Projects, and Capital.

P

Personnel Services Expenditures – Expenses related to employee compensation including salaries, wages, and benefits.

Program Revenue – Revenues generated by a given activity.

Proposed Budget – The title of the budget prior to its formal adoption by resolution of the City Council.

Proprietary Funds – Funds used to account for a government’s business-type activities, which are supported, at least in part, by fees or charges.

R

Reserves – The portion of the General Fund balance set aside for contingencies.

Resolution – A special order of the City Council that requires less legal formality than an Ordinance.

Revenue – Funds received from various sources to finance expenditures.

S

Sewer Funds– Funds that account for revenues and expenditures related to the City’s sewer programs, including maintenance and expansion of the City’s conveyance system and payment of Metro Sewer treatment costs.

Special Revenue Funds – Funds that are used to account for proceeds derived from specific revenues sources, which are legally restricted to expenditures for special purposes. (e.g. Transportation Funds, parking Funds, Public Safety Funds)

Spending Plan – A preliminary budget approved by Council contingent upon subsequent adoption of appropriations.

Supplies and Services Expenditures – Expenditures for supplies required for the daily operation of the City and for contractual and professional services.

T

Transfers Out Expenditures – Expenditures in this category are the authorized exchanges of cash, positions, or other resources between organizational units.

U

Utilities Expenditures – Expenses related to the consumption of services including electricity, natural gas, water, and telephone services.

Y

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

